

Howard County
Fiscal Year 2021-2022
Budget Cover Page
August 23, 2021

This budget will raise more revenue from property taxes than last year's budget by an amount of \$757,696, which is a 4.02 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$110,190.00.

The members of the governing body voted on the budget as follows:
FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.339629/100	\$0.299562/100
No-New-Revenue Tax Rate:	\$0.327545/100	\$0.299562/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.312583/100	\$0.283585/100
Voter-Approval Tax Rate:	\$0.339629/100	\$0.303595/100
Debt Rate:	\$0.011040/100	\$0.015977/100

Total debt obligation for Howard County secured by property taxes: \$748,463

Based on Voter Approval Tax Rate

To be voted on August 23, 2021

3:30 PM, Third Floor of Courthouse

Howard County

Budget

Fiscal Year 2021-22

**Howard County, Texas
2021-22 BUDGET
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Letter from County Judge unavailable at this time.

Howard County, TX
Elected and Appointed Officials

Elected Officials

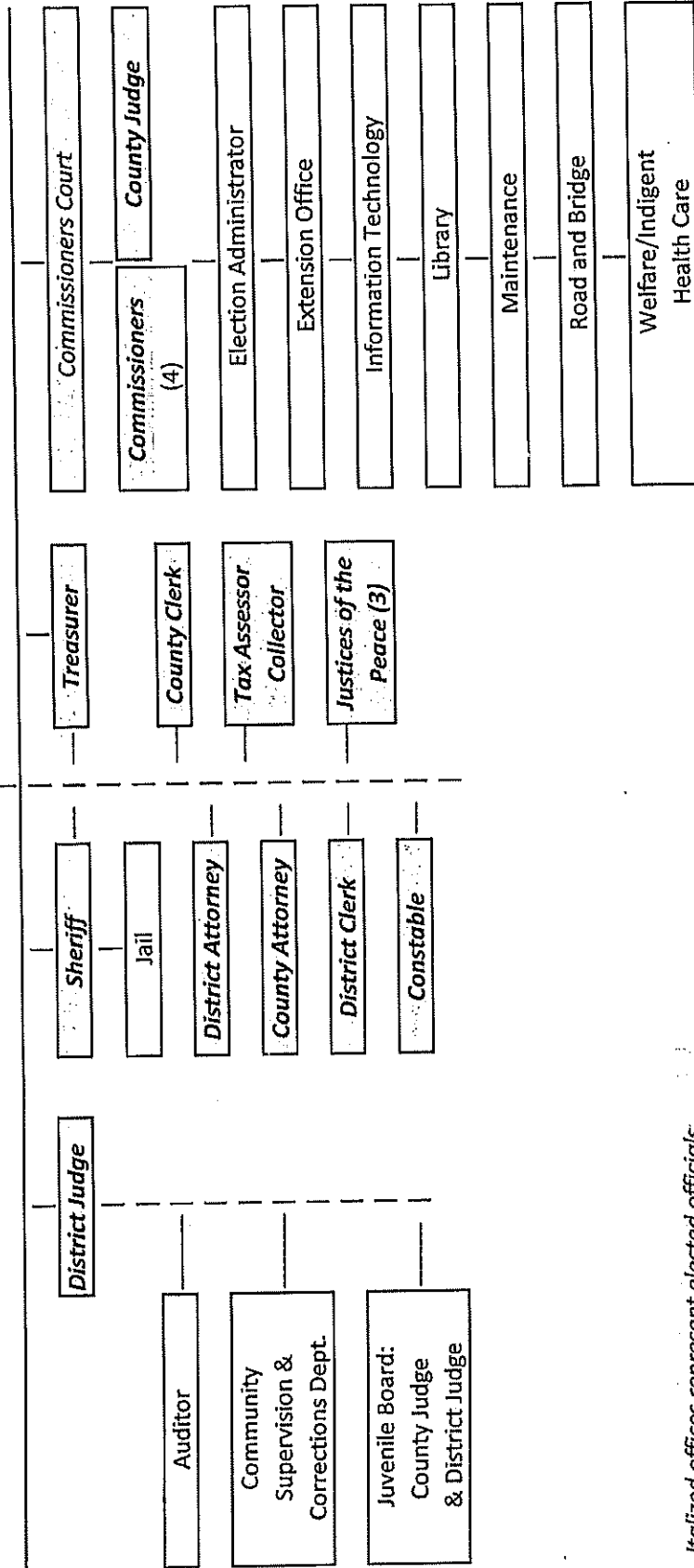
County Judge	Kathryn Wiseman
Commissioner, Precinct 1	Eddilisa Ray
Commissioner, Precinct 2	Craig Bailey
Commissioner, Precinct 3	Jimmie Long
Commissioner, Precinct 4	John Cline
District Judge	Timothy Yeats
Sheriff	Stan Parker
District Attorney	Hardy Wilkerson
County Attorney	Josh Hamby
Justice of Peace, Precinct 1, Place 1	Angela Griffin
Justice of Peace, Precinct 1, Place 2	Mike Averette
Justice of Peace, Precinct 2	Kelly Seales
Tax Assessor Collector	Tiffany Sayles
Treasurer	Sharon Adams
District Clerk	Joanna Gonzales
County Clerk	Brent Zitterkopf

Appointed Official

County Auditor	Jackie Olson
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HOWARD COUNTY ORGANIZATIONAL CHART

COUNTY VOTERS



Italized offices represent elected officials

HOWARD COUNTY, TEXAS

2021-22 BUDGET

TAX RATE HISTORY

YEAR	GENERAL FUND	ROAD AND BRIDGE FUND	ROAD AND BRIDGE SPECIAL FUND	DEBT SERVICE FUND	TOTAL (Per \$100 of Value)
1987-88	0.190000	0.120000	0.000000	0.000000	0.310000
1988-89	0.220000	0.090000	0.000000	0.000000	0.310000
1989-90	0.278100	0.050000	0.000000	0.000000	0.328100
1990-91	0.232800	0.095000	0.000000	0.000000	0.327800
1991-92	0.284360	0.095000	0.000000	0.000000	0.359360
1992-93	0.321500	0.060000	0.000000	0.000000	0.381500
1993-94	0.304990	0.105000	0.000000	0.000000	0.409990
1994-95	0.353240	0.090000	0.000000	0.000000	0.443240
1995-96	0.362810	0.010000	0.090000	0.012140	0.474950
1996-97	0.413530	0.010000	0.028130	0.013050	0.464710
1997-98	0.397030	0.005000	0.045000	0.011870	0.458900
1998-99	0.377640	0.005000	0.063500	0.012760	0.458900
1999-00	0.394270	0.005000	0.045000	0.014630	0.458900
2000-01	0.384980	0.005000	0.045000	0.013920	0.448900
2001-02	0.339380	0.005000	0.065000	0.011360	0.420740
2002-03	0.416260	0.005000	0.040000	0.012320	0.473580
2003-04	0.491860	0.005000	0.040000	0.013140	0.550000
2004-05	0.496840	0.005000	0.040000	0.011530	0.553370
2005-06	0.492280	0.005000	0.040000	0.008180	0.545460
2006-07	0.403730	0.039150	0.035850	0.009140	0.487870
2007-08	0.415390	0.029150	0.035850	0.007478	0.487868
2008-09	0.396347	0.060000	0.032916	0.046991	0.536254
2009-10	0.471103	0.042526	0.037474	0.027553	0.578656
2010-11	0.404558	0.040000	0.034268	0.043580	0.522406
2011-12	0.349255	0.022200	0.028852	0.036413	0.436720
2012-13	0.244000	0.035393	0.025080	0.025527	0.330000
2013-14	0.259827	0.042320	0.027680	0.030001	0.359828
2014-15	0.206618	0.042693	0.027307	0.024069	0.300687
2015-16	0.261513	0.052171	0.033829	0.024372	0.371885
2016-17	0.317580	0.058406	0.041594	0.022420	0.440000
2017-18	0.314459	0.058925	0.041075	0.025541	0.440000
2018-19	0.226185	0.045040	0.029960	0.026839	0.328024
2019-20	0.216074	0.036923	0.028077	0.022091	0.303165
2020-21	0.218585	0.036923	0.028077	0.015977	0.299562
2021-22	0.228589	0.072619	0.027381	0.011040	0.339629

The Texas Constitution sets the following rate limits:

1. \$0.30/\$100 for farm-to-market roads or flood control (Article VIII, Section 1-a, Texas Constitution.)
2. \$0.80/\$100 for general fund, permanent improvement fund, road and bridge fund and jury fund (Article VIII, Section 9, Texas Constitution); and
3. \$0.15/\$100 for the maintenance of public roads, commonly referred to as the special road and bridge fund (Article VIII, Section 9, Texas Constitution).

CURRENT TAXES - REVENUE ESTIMATE

2021-22 BUDGET

Certified Taxable Value	\$ 5,553,443,278
Adjustments: Pollution control and energy storage system exemption railroad rolling stock and values under protest	<u>213,649,353</u>
Adjusted Total Taxable Value	5,767,092,631
Total tax rate per \$100 of value	<u>0.339629</u>
Taxes to be Levied	<u><u>19,586,719</u></u>

Revenue Estimate - By Fund

General Fund	\$ 13,182,939
Road and Bridge Fund	5,767,092
Debt Service Fund	<u>636,688</u>
ESTIMATED COLLECTIONS - BY FUND	<u><u>\$ 19,586,719</u></u>



HOWARD COUNTY APPRAISAL DISTRICT

Richard Petree, RPA/RTA/CCA
Interim Chief Appraiser

I, Richard Petree, Interim Chief Appraiser of Howard County do hereby swear and certify that the values listed below are true and correct as the taxable values of the tax unit listed below:

Howard County

Net Taxable Value	5,553,443,278
New Value	32,444,078
Value of Property Remaining in Protest	233,776,844
(recommend adding 80% of protested value for TNT calculations)	

Certified on this the 21st day of July, 2021

Richard Petree

Richard Petree, Interim Chief Appraiser

Debt Service Schedule
2016-2033

shaded = Paid

Date	Outstanding Debt					The Bonds					Fiscal Total
	Principal	Coupon	Interest	Total P+I	Total	Principal	Coupon	Interest	Total P+I	Total	
2/15/16	\$ 360,000.00	4.00%	\$ 22,500.00	\$ 382,500.00		\$ 75,000	2.00%	\$ 120,142.78	\$ 195,142.78		
8/15/16			15,300.00	15,300.00	397,800.00			158,262.50	158,262.50	353,405.28	751,205.28
2/15/17	375,000.00	4.00%	15,300.00	390,300.00		35,000.00	2.00%	158,262.50	193,262.50		
8/15/17			7,800.00	7,800.00	398,100.00			157,912.50	157,912.50	351,175.00	749,275.00
2/15/18	390,000.00	4.00%	7,800.00	397,800.00	397,800.00	35,000.00	2.00%	157,912.50	192,912.50		
8/15/18								157,562.50	157,562.50	350,475.00	748,275.00
2/15/19						440,000.00	3.00%	157,562.50	597,562.50		
8/15/19								150,962.50	150,962.50	748,525.00	748,525.00
2/15/20						455,000.00	3.00%	150,962.50	605,962.50		
8/15/20								144,137.50	144,137.50	750,100.00	750,100.00
2/15/21						475,000.00	3.50%	144,137.50	619,137.50		
8/15/21								135,825.00	135,825.00	754,962.50	754,962.50
2/15/22						485,000.00	3.50%	135,825.00	620,825.00		
8/15/22								127,337.50	127,337.50	748,162.50	748,162.50
2/15/23						505,000.00	3.50%	127,337.50	632,337.50		
8/15/23								118,500.00	118,500.00	750,837.50	750,837.50
2/15/24						520,000.00	3.50%	118,500.00	638,500.00		
8/15/24								109,400.00	109,400.00	747,900.00	747,900.00
2/15/25						540,000.00	3.50%	109,400.00	649,400.00		
8/15/25								99,950.00	99,950.00	749,350.00	749,350.00
2/15/26						560,000.00	3.50%	99,950.00	659,950.00		
8/15/26								90,150.00	90,150.00	750,100.00	750,100.00
2/15/27						580,000.00	3.50%	90,150.00	670,150.00		
8/15/27								80,000.00	80,000.00	750,150.00	750,150.00
2/15/28						600,000.00	4.00%	80,000.00	680,000.00		
8/15/28								68,000.00	68,000.00	748,000.00	748,000.00
2/15/29						625,000.00	4.00%	68,000.00	693,000.00		
8/15/29								55,500.00	55,500.00	748,500.00	748,500.00
2/15/30						655,000.00	4.00%	55,500.00	710,500.00		
8/15/30								42,400.00	42,400.00	752,900.00	752,900.00
2/15/31						680,000.00	4.00%	42,400.00	722,400.00		
8/15/31								28,800.00	28,800.00	751,200.00	751,200.00
2/15/32						705,000.00	4.00%	28,800.00	733,800.00		
8/15/32								14,700.00	14,700.00	748,500.00	748,500.00
2/15/33						735,000.00	4.00%	14,700.00	749,700.00	749,700.00	749,700.00
	\$ 1,125,000		\$ 68,700.00	\$ 1,193,700.00	\$ 1,193,700.00	8,705,000.00		3,598,942.78	12,303,942.78	12,303,942.78	13,497,642.78

Checks Issued for above payments are made payable to: Amegy Bank

During 2008 the County issued \$11,570,000 in general obligation bonds to finance the construction and equipping of a new jail and the acquisition of a site thereof with interest rates of 4.0% to 5.0%. In 2015 the County issued \$8,705,000 in refunding bonds with interest rates of 2.0% to 4.0%.

Governmental Fund Types-----							
Special Revenue-----							
	100	160	170	190	220	233	Other
				Indigent	Court-		Special
		Road	Law	Health	house	Tobacco	Revenue Funds
	General	& Bridge	Library	Care	Security	Settlement	Combined
Estimated Cash Balance 10/01/21	\$ 13,750,000	\$ 2,000,000	\$ 20,000	\$ -	\$ 38,000	\$ 3,400,000	\$ 6,116,788
Revenue:							
Taxes	13,447,939	6,852,092					-
License and permits	9,000	880,000					-
Intergovernmental	934,620	4,083,510				10,000	3,888,403
Charges for services	1,253,000		17,600		26,950		1,436,650
Fines and fees	503,975						-
Misc./Interest on invest.	83,475	1,800	2		30	800	669
Total Revenue	16,231,909	10,617,402	17,502	-	26,980	10,800	6,326,722
	100	160	170	190	220	233	-
Expenditures:							
Judicial	2,759,333		30,000		108,658		9,689,681
General administration	517,193						-
Elections	287,144						106,000
Financial administration	1,223,591						21,000
Courthouse and other county buildings	1,666,338						-
Nondepartmental	1,999,965						-
Contributions to Others	1,099,982						-
Public Safety	6,490,304						460,327
Indigent Health Care/Welfare	12,340			1,493,587			-
Conservation of Natural Resources	106,731						-
Libraries	642,026						-
Road maintenance		8,532,536					-
Equipment maintenance/operations							-
Debt service						3,680,800	400,000
Capital Outlay	189,150						610,220
Other/Court Costs							-
Total Expenditures	16,974,097	8,532,536	30,000	1,493,587	108,658	3,680,800	11,280,228
Transfers In/Charges to Other Departments:							
From General to Indigent Health Care	(1,493,587)	-	-	-	-	-	-
From General to Courthouse Security	(60,000)	-	-	-	-	-	-
From General to Equipment Operating	(554,000)	-	-	-	-	-	-
From General to Tobacco Settlement	(270,000)	-	-	-	-	-	-
From General to Spec. Revenue	(45,492)	-	-	-	-	-	-
From Road & Bridge to Equipment Operating		(1,750,000)	-	-	-	-	-
From Court Costs to General							(90,000)
Transfers out/Charges by other departments:							
To General from Court Costs	90,000	-	-	-	-	-	-
To Tobacco Settlement from General		-	-	-	-	270,000	-
To Equipment Operating from General		-	-	-	-	-	-
To Equipment Operating from R&B		-	-	-	-	-	-
To Indigent Health from General		-	-	1,493,587	-	-	-
To Special Revenue from General		-	-	-	-	-	45,492
To Courthouse Security from General		-	-	-	60,000	-	-
Total Transfers In/Charges	(2,333,070)	(1,750,000)	-	1,493,587	60,000	270,000	(44,508)
Estimated Cash Balance 9/30/2022	\$ 10,674,733	\$ 2,334,866	\$ 7,502	\$ -	\$ 16,322	\$ -	\$ 111,772

	Proprietary	
	Fund Type	
Debt	Internal	
Service	Service	
601	850	
Interest		TOTAL
and	Equipment	ALL
Sinking	Operating	FUNDS
\$ 130,825	\$ 500,000	\$ 25,955,611
646,187		19,946,218
		689,000
		8,916,433
		2,734,160
		503,975
25	200	87,001
646,212	200	32,876,727
601	850	
		12,585,672
		517,103
		372,144
		1,244,591
		1,666,338
		1,990,965
		1,099,982
		6,950,631
		1,505,927
		106,731
		642,026
		8,532,538
	1,961,523	1,961,523
748,463		748,463
		4,289,950
		610,220
748,463	1,961,523	44,813,882
-	-	(1,493,587)
-	-	(60,000)
-	-	(554,000)
-	-	(270,000)
-	-	(45,492)
-	-	-
-	-	(1,760,000)
-	-	(90,000)
-	-	-
-	-	90,000
-	-	270,000
-	554,000	554,000
-	1,750,000	1,750,000
-	-	1,493,587
-	-	45,492
-	-	60,000
-	2,304,000	-
\$ 28,574	\$ 842,677	\$ 14,018,446

[illegible]

311	312	313	314	704	
Court	MH	SRO	Scofflaw	Radio System	
Costs	Deputy				
OMNI					Total
\$ -	\$ 50,000	\$ -	\$ 10,000	\$ 400,000	\$ 6,116,786
311	312	313	314		
					-
					-
					-
	250,356	127,927			3,888,403
615,220			5,330		1,436,650
					-
	20	-	2		669
615,220	250,376	127,927	5,332	-	5,325,722
311	312	313	314		
					-
					9,689,681
					-
					105,000
			21,000		21,000
					-
					-
					-
	286,153	148,669			460,327
					-
					-
					-
					-
					-
				400,000	400,000
526,220					610,220
526,220	286,153	148,669	21,000	400,000	11,286,228
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(90,000)	-	-	-	-	(90,000)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	20,742	-	-	45,492
-	-	-	-	-	-
(90,000)	-	20,742	-	-	(44,608)
\$ -	\$ 16,223	\$ -	\$ 332	\$ -	\$ 111,772

GENERAL FUND
REVENUES

Types of Revenue	Acct Number	2019-20 Actual	2020-21 Estimated	2021-22 Approved
Taxes:				
Current	100-315-01000	\$ 11,878,916	\$ 11,897,139	\$ 13,182,939
Delinquent	100-315-01100	42,485	225,000	145,000
Penalty and Interest	100-315-01200	113,747	75,000	120,000
Total Taxes		<u>12,035,148</u>	<u>12,197,139</u>	<u>13,447,939</u>
License and Permits:				
Alcoholic Beverage	100-325-01500	<u>6,778</u>	<u>3,000</u>	<u>9,000</u>
Intergovernmental:				
Tax Abatement Fees	100-331-02100	132,000	132,000	132,000
Mixed Drink	100-331-02400	60,162	59,000	42,000
State- salary supplement	100-331-03180	53,200	43,533	53,200
State-Juror Reimb	100-331-03181	4,420	4,800	7,500
State-excess contribution	100-331-03190	5,381	-	4,000
State-indigent defense	100-331-03100	37,696	30,000	30,000
State-SAVNS Grant	100-331-03101	-	-	-
State-Sheriff vests grant	100-331-03110	3,885	-	-
State-Interlibrary Loan Lends Grant	100-331-03201	3,598	-	1,000
State-capital credits	100-331-03202	4,614	-	3,000
State-witness relmb	100-331-03390	145	-	-
Jail SSA incentive payments	100-331-03130	-	-	-
Library Grant	100-331-03250	-	-	-
City-Joint Law Enforcement Center	100-331-03401	477,699	517,000	500,000
911--Dispatchers	100-331-03410	91,977	90,000	86,500
Mineral Lease	100-331-03411	7,273	7,000	15,000
Other Counties-DPS secretary	100-331-03421	25,886	26,250	26,000
Other Counties-inmate housing	100-331-03301	-	-	-
D A Employee Salary Supplement	100-331-03170	27,013	26,934	22,235
Martin & Glasscock Co.-court coord.	100-331-03070	12,217	12,145	12,085
Total Intergovernmental		<u>947,166</u>	<u>948,662</u>	<u>934,520</u>

GENERAL FUND
REVENUES

Types of Revenue	Acct Number	2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Services:				
Sheriff	100-341-03151	66,111	55,145	53,000
County Judge	100-341-03000	11,938	10,310	8,000
County Attorney	100-341-03310	7,132	6,150	5,600
County Clerk	100-341-03430	609,815	500,000	485,000
County Court - jury	100-345-04000	257	250	250
Tax Assessor-Collector	100-341-03510	625,288	550,000	550,000
District Clerk	100-341-03660	104,637	94,600	105,000
District Clerk Jury	100-345-04120	2,066	1,700	2,200
Elections - reimb.	100-341-03831	-	13,673	10,000
APO- attorney	100-341-03750	6,417	6,780	8,000
Justices of Peace-jury	100-345-04210	191	-	200
Subdivision fees	100-341-03901	-	-	-
Library	100-365-03811	12,964	10,100	13,000
On-Site Sewage Inspection	100-365-03900	16,300	14,000	12,750
Total Charges for Services		<u>1,463,116</u>	<u>1,262,708</u>	<u>1,253,000</u>
Fines:				
County Court	100-351-04000	38,447	31,500	47,500
Justice of Peace 1-1	100-351-04520	115,218	85,000	152,000
Justice of Peace 1-2	100-351-04620	196,432	140,000	133,000
Justice of Peace 2-1	100-351-04720	76,267	60,000	80,750
District Court	100-351-04800	98,699	85,000	88,350
Library	100-351-04900	1,817	1,700	2,375
Total Fines		<u>526,880</u>	<u>403,200</u>	<u>503,975</u>
Miscellaneous:				
Election Office	100-365-03810	-	-	-
Donation	100-365-03815	-	-	-
Interest on Investments/Bank Accts.	100-365-05501	157,389	30,000	4,500
Tax Appraisal rent	100-365-05660	19,200	12,000	19,200
Tax Appraisal-return of contribution		57,190	-	-
Health Insurance Surplus Distribution	100-365-05620	173,144	-	-
Unemployment Refund	100-365-05625	9,445	-	-
Jail Pay Phones	100-365-05590	54,348	28,000	41,000
Workers Comp reimb	100-365-05550	21,988	-	-
Wellness Coord	100-365-05601	1,275	1,275	1,275
Airport Rentals	100-365-05691	394,493	43,200	-
Sale of Equipment	100-365-05670	616	110	-
Notary Fees		95	-	-
Echols Tower Lease	100-365-05692	4,129	12,300	12,500
Miscellaneous	100-365-05600	9,806	11,000	5,000
Total Miscellaneous		<u>903,118</u>	<u>137,885</u>	<u>83,475</u>
Transfers In (court costs)	100-999-09998	<u>68,490</u>	<u>90,000</u>	<u>90,000</u>
TOTAL GENERAL FUND		<u>\$ 15,950,696</u>	<u>\$ 15,042,594</u>	<u>\$ 16,321,909</u>

ROAD AND BRIDGE FUND
REVENUES

Types of Revenue	Acct Number	2019-20 Actual	2020-21 Estimated	2021-22 Approved
Taxes:				
Current	150-315-01000	\$ 3,574,338	\$ 3,537,818	\$ 5,767,092
Delinquent	150-315-01100	12,784	80,000	60,000
Penalty and Interest	150-315-01200	34,226	25,000	25,000
Total Taxes		<u>3,621,348</u>	<u>3,642,818</u>	<u>5,852,092</u>
License and Permits:				
Motor Vehicles	150-325-02000	360,000	360,000	350,000
Motor Vehicles - \$10 fee	150-325-02050	255,540	250,000	240,000
Permits	150-325-02070	100,800	87,500	90,000
Admin Fee for facilities placed on rdway	150-325-02080	-	-	-
Total License and Permits		<u>716,340</u>	<u>697,500</u>	<u>680,000</u>
Intergovernmental:				
Road Grant	150-331-03110	-	2,603,232	4,000,000
Weight Fees	150-331-02280	77,495	70,000	63,000
Lateral Road	150-331-02600	20,325	20,510	20,510
Total Intergovernmental		<u>97,820</u>	<u>2,693,742</u>	<u>4,083,510</u>
Miscellaneous:				
Interest on Investments	150-365-05500	36,331	11,300	1,800
Transfer from Other Funds	150-365-00998	-	-	-
Donations	150-365-03815	-	-	-
Miscellaneous	150-365-05600	-	-	-
Total Miscellaneous		<u>36,331</u>	<u>11,300</u>	<u>1,800</u>
TOTAL ROAD AND BRIDGE		<u>\$ 4,471,839</u>	<u>\$ 7,045,360</u>	<u>\$ 10,617,402</u>

LAW LIBRARY FUND
REVENUES

Types of Revenue	Acct Number	2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Services:				
County Court	170-341-04000	\$ 7,780	\$ 6,500	\$ 6,500
District Court	170-341-04100	9,887	10,000	11,000
Interest	170-365-05500	382	110	2
TOTAL LAW LIBRARY FUND		<u>\$ 18,049</u>	<u>\$ 16,610</u>	<u>\$ 17,502</u>

INDIGENT HEALTH CARE FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Miscellaneous:				
Miscellaneous	190-365-05600	\$ -	\$ -	\$ -
Total Miscellaneous		<u>-</u>	<u>-</u>	<u>-</u>
Transfers-in				
General Fund	190-999-09999	<u>145,000</u>	<u>1,341,552</u>	<u>1,493,587</u>
TOTAL INDIGENT HEALTH CARE FUND		<u>\$ 145,000</u>	<u>\$ 1,341,552</u>	<u>\$ 1,493,587</u>

COURTHOUSE SECURITY FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Services:				
County Court	220-341-03400	\$ 11,736	\$ 11,000	\$ 11,500
District Clerk Civil	220-341-03600	1,739	2,200	1,800
District Clerk Criminal	220-341-03610	591	500	650
Justice of Peace 1-1	220-341-04500	3,137	2,500	6,000
Justice of Peace 1-2	220-341-04600	4,720	3,800	4,000
Justice of Peace 2-1	220-341-04700	2,173	2,000	3,000
Total Charges for Services		<u>24,096</u>	<u>22,000</u>	<u>26,950</u>
Miscellaneous:				
Interest on Investments	220-365-05500	207	65	30
Transfer from Other Funds	220-365-00998	45,000	70,000	60,000
Total Miscellaneous		<u>45,207</u>	<u>70,065</u>	<u>60,030</u>
TOTAL COURTHOUSE SECURITY FUND		<u>\$ 69,303</u>	<u>\$ 92,065</u>	<u>\$ 86,980</u>

JUSTICE COURT BUILDING SECURITY FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Services:				
Justice of Peace 1-1	221-341-04500	\$ 370	\$ 400	\$ 150
Justice of Peace 1-2	221-341-04600	571	700	100
Justice of Peace 2-1	221-341-04700	305	325	100
Total Charges for Services		<u>1,246</u>	<u>1,425</u>	<u>350</u>
Miscellaneous:				
Interest on Investments	221-365-05500	376	100	5
TOTAL JUSTICE COURT BUILDING SECURITY FUND		<u>\$ 1,622</u>	<u>\$ 1,525</u>	<u>\$ 355</u>

SPECIALTY COURT FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Services:				
Court Costs-County Clerk fees	222-341-03430	\$ 449	\$ 450	\$ 1,700
Court Costs-District Clerk fees	222-341-03670	228	220	600
Total Charges for Services		<u>677</u>	<u>670</u>	<u>2,300</u>
Miscellaneous:				
Interest on Investments	222-365-05500	<u>3</u>	<u>5</u>	<u>2</u>
TOTAL SPECIALTY COURT FUND		<u>\$ 680</u>	<u>\$ 675</u>	<u>\$ 2,302</u>

COURT REPORTER SERVICE FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Services:				
Court Costs-County Clerk	223-341-03430	\$ 5,662	\$ 3,300	\$ 5,000
Court Costs-District Clerk	223-341-03670	7,439	5,000	7,900
Total Charges for Services		<u>13,101</u>	<u>8,300</u>	<u>12,900</u>
Miscellaneous:				
Interest on Investments	223-365-05500	483	47	60
Transfer from General Fund	223-999-09999	32,598	-	-
Total Miscellaneous		<u>33,081</u>	<u>47</u>	<u>60</u>
TOTAL COURT REPORTER SVC FUND		<u>\$ 46,182</u>	<u>\$ 8,347</u>	<u>\$ 12,960</u>

LOCAL TRUANCY PREVENTION & DIVERSION FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Services:				
Court Costs-JP 1-1	224-351-05030	\$ 1,974	\$ 2,000	\$ 5,900
Court Costs-JP 1-2	224-351-05040	3,012	2,900	4,000
Court Costs-JP 2	224-351-05050	1,252	1,500	1,700
Total Charges for Services		<u>6,238</u>	<u>6,400</u>	<u>11,600</u>
Miscellaneous:				
Interest on Investments	224-365-05500	34	3	10
TOTAL TRUANCY PREVENTION & DIVERSION FUND		<u>\$ 6,272</u>	<u>\$ 6,403</u>	<u>\$ 11,610</u>

CHILD ABUSE PREVENTION FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
District Court	226-341-03610	\$ 292	\$ 220	\$ 350
Interest on Investments	226-365-05500	39	10	2
TOTAL CHILD ABUSE PREVENTION FUND		<u>\$ 331</u>	<u>\$ 230</u>	<u>\$ 352</u>

RECORDS MANAGEMENT (DISTRICT CLERK) FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Service - District Clerk	227-341-03601	\$ 2,913	\$ 2,500	\$ 2,900
Interest on Investments	227-365-05502	180	40	5
TOTAL RECORDS MANAGEMENT (DIST CLK) FUND		<u>\$ 3,093</u>	<u>\$ 2,540</u>	<u>\$ 2,905</u>

RECORDS ARCHIVE - COUNTY CLERK
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Service - County Clerk	228-335-05601	\$ 100,580	\$ 90,000	\$ 90,000
Interest on Investments	228-365-05500	6,132	1,600	100
TOTAL RECORDS ARCHIVE FUND		<u>\$ 106,712</u>	<u>\$ 91,600</u>	<u>\$ 90,100</u>

VITAL RECORDS PRESERVATION - COUNTY CLERK
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Service - County Clerk	229-335-05602	\$ 2,948	\$ 2,400	\$ 3,000
Interest on Investments	229-365-05500	177	50	5
TOTAL VITAL RECORDS PRESERVATION FUND.		<u>\$ 3,125</u>	<u>\$ 2,450</u>	<u>\$ 3,005</u>

RECORDS MANAGEMENT (DOCUMENT FILING) FUND
REVENUES

Types of Revenue	Acct Number	2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Services: County Clerk	230-335-05603	\$ 100,948	\$ 90,000	\$ 90,000
Miscellaneous: Interest on Investments	230-365-05500	3,316	950	120
TOTAL RECORDS MANAGEMENT FUND		<u>\$ 104,264</u>	<u>\$ 90,950</u>	<u>\$ 90,120</u>

RECORDS MANAGEMENT (COURT FEE) FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Services:				
County Clerk	231-341-03400	\$ 4,016	\$ 3,550	\$ 3,000
District Clerk Criminal	231-341-03610	2,716	2,550	2,800
District Clerk Civil	231-341-03602	2,923	2,550	2,500
Total Charges for Services		<u>9,655</u>	<u>8,650</u>	<u>8,300</u>
Miscellaneous:				
Interest on Investments	231-365-05500	<u>386</u>	<u>110</u>	<u>6</u>
TOTAL RECORDS MANAGEMENT FUND		<u>\$ 10,041</u>	<u>\$ 8,760</u>	<u>\$ 8,306</u>

JUVENILE DELINQUENCY PREVENTION FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Service - District Clerk	232-466-05600	\$ -	\$ -	\$ -
Interest on Investments	232-365-05503	-	-	-
TOTAL JUVENILE DELINQUENCY PREVENTION FUND		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TOBACCO SETTLEMENT FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Intergovernmental:				
Tobacco Settlement-St apportionment	233-331-03290	\$ 22,130	\$ 10,000	\$ 10,000
Miscellaneous:				
Interest on Investments	233-365-05500	37,223	8,600	800
Transfer from other funds	233-365-09980	<u>250,000</u>	<u>-</u>	<u>270,000</u>
TOTAL TOBACCO SETTLEMENT FUND		<u>\$ 309,353</u>	<u>\$ 18,600</u>	<u>\$ 280,800</u>

JUSTICE COURT TECHNOLOGY FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Services:				
Justice of Peace 1-1	234-351-04510	\$ 3,175	\$ 2,700	\$ 5,000
Justice of Peace 1-2	234-351-04610	4,755	4,200	3,500
Justice of Peace 2-1	234-351-04711	2,263	2,000	2,500
Total Charges for Services		<u>10,193</u>	<u>8,900</u>	<u>11,000</u>
Miscellaneous:				
Interest on Investments	234-365-05500	<u>346</u>	<u>100</u>	<u>6</u>
TOTAL JUSTICE COURT TECHNOLOGY FUND		<u>\$ 10,539</u>	<u>\$ 9,000</u>	<u>\$ 11,006</u>

DISTRICT COURT RECORDS TECHNOLOGY FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Service - District Clerk	235-341-03603	\$ 5,612	\$ 5,000	\$ 5,000
Interest on Investments	235-365-05500	<u>293</u>	<u>75</u>	<u>5</u>
TOTAL DISTRICT COURT RECORDS TECHNOLOGY FUND		<u>\$ 5,905</u>	<u>\$ 5,075</u>	<u>\$ 5,005</u>

ALTERNATIVE DISPUTE RESOLUTION FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Charges for Services:				
County Court	236-341-05604	\$ -	\$ -	\$ -
District Court	236-341-03606	4,860	4,500	5,000
Interest on Investments	236-365-05500	<u>135</u>	<u>40</u>	<u>6</u>
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		<u>\$ 4,995</u>	<u>\$ 4,540</u>	<u>\$ 5,006</u>

COUNTY COURT TECHNOLOGY FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
County Court	237-341-04000	\$ 336	\$ 325	\$ 450
Interest on Investments	237-365-05500	19	5	2
TOTAL COUNTY COURT TECHNOLOGY FUND (HB 3637)		<u>\$ 355</u>	<u>\$ 330</u>	<u>\$ 452</u>

DISTRICT COURT TECHNOLOGY FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
District Court	238-341-03606	\$ 388	\$ 340	\$ 350
Interest on Investments	238-365-05500	18	5	2
TOTAL DISTRICT COURT TECHNOLOGY FUND		<u>\$ 406</u>	<u>\$ 345</u>	<u>\$ 352</u>

DISTRICT COURT RECORDS ARCHIVE FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
District Court	239-341-03601	\$ 253	\$ 300	\$ 600
Interest on Investments	239-365-05500	144	40	2
TOTAL DISTRICT COURT RECORDS ARCHIVE FUND		<u>\$ 397</u>	<u>\$ 340</u>	<u>\$ 602</u>

DISTRICT COURT RECORD PRESERVATION FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
District Court	241-341-03607	\$ 5,670	\$ 5,400	\$ 5,000
Interest on Investments	241-365-05500	179	50	12
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		<u>\$ 5,849</u>	<u>\$ 5,450</u>	<u>\$ 5,012</u>

COUNTY COURT RECORD PRESERVATION FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
County Court	242-341-04001	\$ 1,620	\$ 1,500	\$ 1,750
Interest on Investments	242-365-05500	55	15	12
TOTAL COUNTY COURT RECORD PRESERVATION FUND		<u>\$ 1,675</u>	<u>\$ 1,515</u>	<u>\$ 1,762</u>

FEMA FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Federal funds	243-243-03272	\$ -	\$ -	\$ -
Interest on Investments	243-365-05500	338	-	-
TOTAL FEMA FUND		<u>\$ 338</u>	<u>\$ -</u>	<u>\$ -</u>

CARES COVID-19 FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Disaster Relief	244-243-03272	\$ 407,110	\$ -	\$ -
Disaster Relief - Library	244-243-03273	-	-	-
Disaster Relief - Sheriff (DOJ)	244-243-03274	41,913	-	-
Interest on Investments	243-365-05500	-	-	-
TOTAL CARES COVID-19 FUND		<u>\$ 449,023</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY ATTORNEY DIVERSIONARY FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
County Attorney	245-341-03300	\$ 9,810	\$ 9,000	\$ 10,000
Interest on Investments	245-365-05500	870	250	18
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		<u>\$ 10,680</u>	<u>\$ 9,250</u>	<u>\$ 10,018</u>

COUNTY LIBRARY DONATION FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Donations	249-410-03202	\$ 238	\$ -	\$ 500,000
Interest on Investments	249-365-05500	975	250	18
TOTAL COUNTY LIBRARY DONATION FUND		<u>\$ 1,213</u>	<u>\$ 250</u>	<u>\$ 500,018</u>

FUTURE COMMUNICATION SYSTEM FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Intergovernmental:				
Future Maint Pkg - City of B.S.	\$27,500 298-331-03402	\$ 27,500	\$ 27,500	\$ 27,500
Miscellaneous:				
Interest on Investments	298-365-05500	241	20	12
Transfer from General	298-999-09999	22,500	22,500	22,500
TOTAL FUTURE COMM SYS FUND		<u>\$ 50,241</u>	<u>\$ 50,020</u>	<u>\$ 50,012</u>

COMMUNICATION SYSTEMS MAINTENANCE FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Intergovernmental:				
Annual Maint Pkg - City of Big Spring	299-331-03401	\$ 2,750	\$ 2,750	\$ 2,750
Total Intergovernmental		<u>2,750</u>	<u>2,750</u>	<u>2,750</u>
Miscellaneous:				
Interest on Investments	299-365-05500	116	10	12
Transfer from General - Annual Maint	299-999-09998	2,250	2,250	2,250
Total Miscellaneous		<u>2,366</u>	<u>2,260</u>	<u>2,262</u>
TOTAL COMMUNICATION SYSTEMS FUND		<u>\$ 5,116</u>	<u>\$ 5,010</u>	<u>\$ 5,012</u>

HAVA FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Grant Contribution	300-331-02203	\$ -	\$ -	\$ -
Interest on Investments	300-365-05500	-	-	-
Program Income	300-365-05601	-	-	-
TOTAL HAVA FUND		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

AMERICAN RESCUE PLAN FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Grant	301-243-03275	\$ -	\$ -	\$ 3,500,000
Interest on Investments	301-365-05500	-	-	200
TOTAL AMERICAN RESCUE PLAN FUND		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,500,200</u>

ELECTION ADMIN FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
10% Election Admin. Fee	306-341-03261	\$ -	\$ 8,711	\$ 5,000
Equipment Rental Fee	306-341-03270	-	73,446	20,000
Interest on Investments	306-365-05500	250	30	10
Transfer from General	306-999-00999	25,127	-	-
TOTAL ELECTION ADMIN FUND		<u>\$ 25,377</u>	<u>\$ 82,187</u>	<u>\$ 25,010</u>

LEOSE - DISTRICT ATTORNEY FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
State of Texas	307-331-03161	\$ 669	\$ 650	\$ 620
Interest on Investments	307-365-05500	21	5	5
Transfer from General Fund	307-999-09999	-	-	-
TOTAL LEOSE - DISTRICT ATTORNEY FUND		<u>\$ 690</u>	<u>\$ 655</u>	<u>\$ 625</u>

LEOSE - SHERIFF FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
State of Texas	308-331-03161	\$ 3,854	\$ 3,500	\$ 3,500
Interest on Investments	308-365-05500	113	25	5
Transfer from General Fund	308-999-09999	-	-	-
TOTAL LEOSE - SHERIFF FUND		<u>\$ 3,967</u>	<u>\$ 3,525</u>	<u>\$ 3,505</u>

SHERIFF DONATIONS FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Donations	309-341-03192	\$ 10,650	\$ -	\$ -
Interest on Investments	309-365-05500	100	30	5
Transfer from General Fund	309-999-09999	-	-	-
TOTAL SHERIFF DONATIONS FUND		<u>\$ 10,750</u>	<u>\$ 30</u>	<u>\$ 5</u>

CASH BONDS FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Cash Bonds (held for court release)	310-341-80500	\$ 15,650	\$ -	\$ -
Transfer from General Fund	310-999-09999	-	-	-
TOTAL CASH BONDS FUND		<u>\$ 15,650</u>	<u>\$ -</u>	<u>\$ -</u>

COURT COSTS/OMNI/COLLECTION AGENCY/NON ATT OF SCHOOL FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Court Costs (sent to State) Note 1				
District Clerk Civil	311-351-05010	\$ 70,574	\$ 83,000	\$ 83,000
District Clerk Criminal	311-351-05020	25,805	28,000	28,000
JP 1-1 Criminal/Civil	311-351-05030	95,455	151,000	151,000
JP 1-2 Criminal/Civil	311-351-05040	156,021	166,000	166,000
JP 2 Criminal/Civil	311-351-05050	58,081	86,000	86,000
County Clerk Civil	311-351-05080	45,492	39,000	39,000
County Clerk Criminal	311-351-05081	16,355	34,000	34,000
County Clerk Recording	311-351-05095	10,091	9,900	9,900
Sheriff Bail Bonds	311-351-05090	12,180	18,000	18,000
CSCD Sexual Assault	311-351-05100	-	220	220
JP 1-1 Teen Court	311-351-04551	18	-	-
JP 1-2 Teen Court	311-351-04651	-	-	-
JP 2 Teen Court	311-351-05002	-	-	-
Juror donations	311-351-05060	-	100	100
Collection Agencies (sent to Perdue/Brandon)				
County Clerk	311-351-05120	-	-	-
JP 1-1	311-351-05130	-	-	-
JP 1-2	311-351-05140	-	-	-
JP 2	311-351-05150	-	-	-
NonAttendance of School (sent to Schools)				
JP 1-1	311-351-05160	-	-	-
JP 1-2	311-351-05170	-	-	-
JP 2	311-351-05180	-	-	-
Child Safety Seat (sent to St Comptroller)				
JP 1-1	311-351-05190	-	-	-
JP 1-2	311-351-05200	-	-	-
JP 2	311-351-05210	-	-	-
Omni (sent to Omnibase)				
District Clerk	311-351-03861	-	-	-
JP 1-1	311-351-04550	-	-	-
JP 1-2	311-351-04650	-	-	-
JP 2	311-351-05001	-	-	-
Tx Parks & Wildlife (sent to TP&W)				
JP 1-1	311-351-04540	-	-	-
JP 1-2	311-351-04640	-	-	-
JP 2	311-351-04740	-	-	-
Revenue sent to various agencies	311-351-05070	(421,582)	(525,220)	-
Revenue transferred to General Fund	311-999-99998	(68,490)	(90,000)	-

TOTAL COURT COSTS/OMNI/
COLLECTION AGENCY/NON ATT
OF SCHOOL FUND

\$ (0) \$ - \$ 615,220

Shaded Area Above: Revenue collected is paid out to the agencies, resulting in -0- balances

MENTAL HEALTH OFFICERS FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Office of MHMR	312-331-03161	\$ 256,356	\$ 256,356	\$ 256,356
Interest on Investments	312-365-05500	1,138	150	20
Transfer from General Fund	312-999-09999	-	-	-
TOTAL MENTAL HEALTH OFFICERS FUND		<u>\$ 257,494</u>	<u>\$ 256,506</u>	<u>\$ 256,376</u>

SCHOOL RESOURCE OFFICER FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
School Districts	313-331-03441	\$ 69,377	\$ 119,897	\$ 127,927
Interest on Investments	313-365-05500	177	-	-
Transfer from General Fund	313-999-09999	19,600	19,704	20,742
TOTAL SCHOOL RESOURCE OFFICER FUND		<u>\$ 89,154</u>	<u>\$ 139,601</u>	<u>\$ 148,669</u>

SCOFFLAW FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
JP 1-1	314-351-05030	\$ 2,759	\$ 900	\$ 3,000
JP 1-2	314-351-05040	609	950	890
JP 2	314-351-05050	1,875	900	1,300
County Clerk	314-351-05081	166	170	140
Interest on Investments	314-365-05500	183	50	2
TOTAL SCOFFLAW FUND		<u>\$ 5,592</u>	<u>\$ 2,970</u>	<u>\$ 5,332</u>

DEBT SERVICE FUND - GO BONDS, SERIES 2008
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Taxes:				
Current	601-315-01000	\$ 784,598	\$ 548,591	\$ 636,687
Delinquent	601-315-01100	2,397	7,000	7,000
Penalty and Interest	601-315-01200	6,966	2,500	2,500
Total Taxes		<u>793,961</u>	<u>558,091</u>	<u>646,187</u>
Interest on Investments	601-365-05500	2,047	500	25
Miscellaneous	601-601-00998	-	-	-
TOTAL DEBT SERVICE FUND		<u>\$ 796,008</u>	<u>\$ 558,591</u>	<u>\$ 646,212</u>

DEBT SERVICE FUND - SERIES 2018 TAX NOTES (Radio System)
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Taxes:				
Current	600-315-01000	\$ 429,950	\$ 321,005	\$ -
Delinquent	600-315-01100	1,314	-	-
Penalty and Interest	600-315-01200	3,817	-	-
Total Taxes		<u>435,081</u>	<u>321,005</u>	<u>-</u>
City of Big Spring-Share of Radio Sys	600-331-03401	244,977	245,295	-
Interest on Investments	600-365-05500	1,197	200	-
Miscellaneous	600-601-00998	-	-	-
TOTAL DEBT SERVICE FUND		<u>\$ 681,255</u>	<u>\$ 566,500</u>	<u>\$ -</u>

CITY/COUNTY RADIO SYSTEM
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Bond Proceeds	704-700-30000	\$ -	\$ -	\$ -
Interest on Investments	704-365-05500	4,604	-	-
Transfer from General Fund	704-999-09999	175,000	-	-
TOTAL CITY/COUNTY RADIO SYSTEM		<u>\$ 179,604</u>	<u>\$ -</u>	<u>\$ -</u>

EQUIPMENT OPERATING FUND
REVENUES

Types of Revenue		2019-20 Actual	2020-21 Estimated	2021-22 Approved
Miscellaneous:				
Interest on Investments	850-365-05500	\$ 7,005	\$ 1,500	\$ 200
Insurance Claims	850-365-05630	69,723	-	-
Sale of Equipment	850-365-05670	(21,226)	-	-
Gain on rcpt of contributed vehicle	850-2670000	36,610	-	-
Miscellaneous	850-365-05600	250	-	-
Total Miscellaneous		<u>92,361</u>	<u>1,500</u>	<u>200</u>
Transfers-in/Charges to Other Departments:				
Road and Bridge fund	850-391-06100	1,225,000	1,225,000	1,225,000
General Fund-Fire Dept.	850-391-06150	100,000	100,000	100,000
General Fund-Sheriff's Dept.	850-391-06200	220,000	310,000	310,000
General Fund-Jail	850-391-06210	80,000	80,000	80,000
General Fund-Maintenance Dept.	850-391-06250	53,000	53,000	53,000
General Fund-Extension Office	850-391-06300	11,000	11,000	11,000
Total Transfers-in/Charges to Other Depts.		<u>1,689,000</u>	<u>1,779,000</u>	<u>1,779,000</u>
TOTAL EQUIPMENT OPERATING FUND		<u>\$ 1,781,361</u>	<u>\$ 1,780,500</u>	<u>\$ 1,779,200</u>

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
JUDICIAL				
<u>DISTRICT JUDGE</u>				
Salary	100-100-10000	\$ 124,164	\$ 127,795	\$ 136,297
Longevity	100-100-10020	5,280	5,520	5,880
Overtime Pay	100-100-10080	-		
Benefits				
FICA/Medicare	100-100-15010	8,661	9,083	9,761
Retirement	100-100-15020	21,772	22,424	23,914
Health Insurance	100-100-15030	23,065	21,948	16,193
Dental Insurance	100-100-15040	537	513	513
BC Life Insurance	100-100-15050	63	63	63
TCDRS Life Insurance	100-100-15060	489	493	526
Unemployment	100-100-15070	190	196	211
Workers' Compensation	100-100-15080	222	229	247
Office Supplies	100-100-20000	97	600	600
Travel and Professional Dues	100-100-31015	640	1,000	1,000
Machine Maintenance	100-100-32500	-	1,200	1,200
Telecommunications	100-100-33005	242	100	100
Telephone-Court Reporter	100-100-33050	515	600	600
Court Reporter (See Fund 223)	100-100-37000	8,449	-	-
Miscellaneous	100-100-80500	-		
Total District Judge		\$ 194,386	\$ 191,764	\$ 197,104
<u>DISTRICT COURT</u>				
Court Reporter-CPS (See Fund 223)	100-110-10000	\$ 4,450	\$ -	\$ -
FICA & Unemployment		340	50	-
Witness Expense	100-110-37500	157	1,000	1,000
Expert Witness & Investigator	100-110-37510	240	5,000	5,000
Appointed Attorneys	100-110-38000	108,850	145,000	145,000
Appointed Attorneys/CPS-Court Rept.	100-110-38010	140,933	120,000	120,000
Mediators	100-110-38020	-	3,000	3,000
Visiting Judges	100-110-38050	656	1,000	1,000
Seventh Judicial Admin. Region	100-110-38060	5,889	5,889	5,889
DNA/Psych/Medical testing	100-110-38070	2,000	2,000	2,000
Meals for Jurors	100-110-38500	125	500	500
Jury: Petit	100-110-39500	6,120	10,000	15,000
Grand	100-110-40000	2,850	5,000	7,500
Interpreters	100-110-52000	-	1,000	1,000
Capital Murder Insurance	100-110-80470	7,090	7,090	7,090
Miscellaneous	100-110-80500	-	1,000	1,000
Courtroom Renovations	100-110-90157	-	1,500	1,500
Total District Court		\$ 279,700	\$ 309,029	\$ 316,479

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>COUNTY COURT</u>				
Salary (Court Reporter)	100-120-10000	\$ 12,650	\$ 4,000	\$ -
FICA/Medicare	100-120-15010	968	306	-
Court Reporter Transcripts (See Fund 223)	100-120-37000	-	-	-
Appointed Attorneys	100-120-38000	54,500	50,000	55,000
Appt Attorneys-State Hospital	100-120-38011	40,950	45,500	45,500
Guardianship	100-120-38020	450	4,000	4,000
Out of County commitments	100-120-38030	14,826	9,800	9,800
Visiting Judges	100-120-38050	-	5,000	5,000
DNA/Psych/Medical Testing	100-120-38070	-	3,000	3,000
Jury	100-120-39500	-	1,200	1,200
Miscellaneous	100-120-80500	-	500	500
Total County Court		\$ 124,344	\$ 123,306	\$ 124,000
<u>JUSTICE OF PEACE COURT</u>				
Court Reporter Transcripts	100-130-37000	\$ -	\$ 250	\$ 250
Jury	100-130-39500	1,320	1,500	1,500
Miscellaneous	100-130-80500	-	260	260
Total Justice of Peace Court		\$ 1,320	\$ 2,010	\$ 2,010
<u>JUSTICE OF PEACE 1-1</u>				
Salary	100-140-10001	\$ 128,545	\$ 124,813	\$ 131,054
Longevity	100-140-10020	4,000	3,900	4,320
Overtime Pay	100-140-10070	-	85	85
Benefits				
FICA/Medicare	100-140-15010	9,133	9,847	10,402
Retirement	100-140-15020	22,294	21,650	22,770
Health Insurance	100-140-15030	24,041	22,980	24,290
Dental Insurance	100-140-15040	804	769	769
BC Life Insurance	100-140-15050	94	95	95
TCDRS Life Insurance	100-140-15060	500	476	501
Unemployment	100-140-15070	225	122	129
Workers' Compensation	100-140-15080	271	256	269
Office Supplies	100-140-20000	312	500	500
Travel and Professional Dues	100-140-31000	-	3,000	3,000
Printing	100-140-32000	180	300	300
Machine Maintenance	100-140-32500	-	300	300
Telecommunications	100-140-33004	727	425	425
Bonds	100-140-33500	213	180	180
Miscellaneous	100-140-80500	-	250	250
Total Justice of Peace 1-1		\$ 191,340	\$ 189,948	\$ 199,639

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>JUSTICE OF PEACE 1-2</u>				
Salary	100-150-10001	\$ 89,686	\$ 89,344	\$ 93,811
Longevity	100-150-10020	1,200	1,920	5,520
Overtime Pay	100-150-10070	11	120	120
Benefits				
FICA/Medicare	100-150-15010	7,046	6,982	7,645
Retirement	100-150-15020	15,289	15,351	16,708
Health Insurance	100-150-15030	8,030	15,320	16,193
Dental Insurance	100-150-15040	269	513	513
BC Life Insurance	100-150-15050	32	63	63
TCDRS Life Insurance	100-150-15060	343	338	368
Unemployment	100-150-15070	61	61	65
Workers' Compensation	100-150-15080	182	182	198
Office Supplies	100-150-20000	116	400	400
Travel and Professional Dues	100-150-31000	-	2,000	2,000
Printing	100-150-32000	180	350	350
Machine Maintenance	100-150-32500	298	250	250
Telecommunications	100-150-33004	762	600	600
Bonds	100-150-33500	71	75	75
Miscellaneous	100-150-80500	-	150	150
Total Justice of Peace 1-2		\$ 123,574	\$ 134,019	\$ 145,029

JUSTICE OF PEACE 2

Salary	100-160-10001	\$ 89,194	\$ 89,725	\$ 94,212
Longevity	100-160-10020	4,500	120	960
Overtime pay	100-160-10070	36	-	
Benefits				
FICA/Medicare	100-160-15010	6,951	6,873	7,327
Retirement	100-160-15020	15,765	15,112	16,008
Health Insurance	100-160-15030	14,715	15,320	16,193
Dental Insurance	100-160-15040	492	513	513
BC Life Insurance	100-160-15050	58	63	63
TCDRS Life Insurance	100-160-15060	357	332	352
Unemployment	100-160-15070	85	61	65
Workers' Compensation	100-160-15080	192	179	189
Office Supplies	100-160-20000	359	200	200
Travel and Professional Dues	100-160-31000	-	1,500	1,500
Printing	100-160-32000	180	500	500
Machine Maintenance	100-160-32500	-	200	200
Telecommunications	100-160-33004	2,492	1,800	1,800
Bonds	100-160-33500	50	100	100
Building Maintenance	100-160-41000	6,695	2,000	7,000
Utilities	100-160-46500	3,488	2,800	2,800
Miscellaneous	100-160-80500	-	250	250
Total Justice of Peace 2		\$ 145,611	\$ 137,648	\$ 150,232

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>DISTRICT ATTORNEY</u>				
Salary	100-170-10000	\$ 224,346	\$ 251,092	\$ 263,646
Supplemental Salary	100-170-10010	21,040	21,795	21,815
Longevity	100-170-10020	4,380	6,240	7,200
Overtime Pay	100-170-10070	124	200	200
Benefits				
FICA/Medicare	100-170-15010	18,428	21,353	22,388
Retirement	100-170-15020	42,031	46,949	49,226
Health Insurance	100-170-15030	32,119	30,640	32,387
Dental Insurance	100-170-15040	1,343	1,282	1,282
BC Life Insurance	100-170-15050	126	158	158
TCDRS Life Insurance	100-170-15060	944	1,033	1,083
Unemployment	100-170-15070	386	436	457
Workers' Compensation	100-170-15080	508	510	535
Office Supplies	100-170-20000	499	1,600	1,600
Travel and Professional Dues	100-170-31015	1,246	1,500	1,500
LEOSE Training	100-170-31070	-	-	-
Printing	100-170-32000	-	-	-
Machine Maintenance	100-170-32500	-	300	300
Telecommunications	100-170-33000	653	600	600
Bonds	100-170-33500	-	100	100
Expert Witness	100-170-37510	-	4,000	4,000
Document Shredding	100-170-37515	-	6,000	6,000
Miscellaneous	100-170-80500	37	150	150
Total District Attorney		\$ 348,210	\$ 395,938	\$ 414,627

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>DISTRICT CLERK</u>				
Salary	100-180-10000	\$ 195,532	\$ 213,659	\$ 217,491
Longevity	100-180-10020	6,740	3,840	4,320
Overtime Pay	100-180-10070	23	195	195
Benefits				
FICA/Medicare	100-180-15010	14,570	16,639	16,968
Retirement	100-180-15020	33,889	36,583	37,309
Health Insurance	100-180-15030	35,478	38,300	40,483
Dental Insurance	100-180-15040	1,187	1,282	1,282
BC Life Insurance	100-180-15050	139	158	158
TCDRS Life Insurance	100-180-15060	761	805	821
Unemployment	100-180-15070	314	268	270
Workers' Compensation	100-180-15080	459	433	441
Office Supplies	100-180-20000	1,201	2,000	2,000
Travel & Professional Dues	100-180-31015	2,222	4,500	4,500
Printing	100-180-32000	690	1,500	1,500
Machine Maintenance	100-180-32500	-	1,000	1,000
Telecommunications	100-180-33000	674	1,000	1,000
Bonds	100-180-33500	1,033	175	175
Magnetic Imaging	100-180-80400	-	3,600	3,600
Miscellaneous	100-180-80500	-	250	250
Records Preservation	100-180-90196	24,112	30,000	30,000
Total District Clerk		\$ 319,025	\$ 356,187	\$ 363,763

COUNTY ATTORNEY

Salary	100-190-10000	\$ 175,691	\$ 179,649	\$ 188,631
Salary Supplement	100-190-10010	26,923	28,000	28,000
Longevity	100-190-10020	4,080	4,560	5,040
Overtime Pay	100-190-10070	14	-	-
Benefits				
FICA/Medicare	100-190-15010	15,251	16,234	16,958
Retirement	100-190-15020	34,768	35,694	37,285
Health Insurance	100-190-15030	29,431	30,640	32,387
Dental Insurance	100-190-15040	985	1,025	1,025
BC Life Insurance	100-190-15050	116	126	126
TCDRS Life Insurance	100-190-15060	781	785	820
Unemployment	100-190-15070	194	201	212
Workers' Compensation	100-190-15080	432	422	441
Office Supplies	100-190-20000	2,202	2,800	2,800
Travel and Professional Dues	100-190-31015	-	-	-
Printing	100-190-32000	-	1,000	1,000
Machine Maintenance	100-190-32500	-	800	800
Telecommunications	100-190-33000	651	650	650
Bonds	100-190-33500	142	500	500
Miscellaneous	100-190-80500	-	250	250
Total County Attorney		\$ 291,660	\$ 303,336	\$ 316,925

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>COUNTY CLERK</u>				
Salary	100-200-10000	\$ 274,865	\$ 278,576	\$ 292,504
Longevity	100-200-10020	16,560	18,000	19,800
Overtime pay	100-200-10070	40	200	200
Benefits				
FICA/Medicare	100-200-15010	21,680	22,688	23,891
Retirement	100-200-15020	49,024	49,884	52,530
Health Insurance	100-200-15030	59,277	57,433	60,775
Dental Insurance	100-200-15040	1,848	1,794	1,794
BC Life Insurance	100-200-15050	217	221	221
TCDRS Life Insurance	100-200-15060	1,101	1,097	1,156
Unemployment	100-200-15070	388	396	418
Workers' Compensation	100-200-15080	585	590	621
Office Supplies	100-200-20000	3,293	4,000	4,000
Travel and Professional Dues	100-200-31015	1,219	3,500	3,500
Education-Judge/Staff of Probate Court	100-200-31080	-	5,000	5,000
Printing	100-200-32000	1,908	7,000	7,000
Machine Maintenance	100-200-32500	-	1,000	1,000
Telecommunications	100-200-33000	808	1,200	1,200
Bonds	100-200-33500	-	1,665	1,665
Indexing	100-200-35000	35,000	35,000	35,000
Magnetic Imaging	100-200-80400	-	15,000	15,000
Miscellaneous	100-200-80500	-	250	250
Remote Certification	100-200-90500	1,680	2,000	2,000
Total County Clerk		\$ 469,492	\$ 506,494	\$ 529,525
 TOTAL JUDICIAL		 \$ 2,488,663	 \$ 2,649,679	 \$ 2,759,333

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
GENERAL ADMINISTRATION				
<u>COUNTY JUDGE</u>				
Salary (Includes Emer. Mgmt)	100-210-10000	\$ 106,875	\$ 110,821	\$ 112,910
Salary Supplement	100-210-10010	24,231	25,200	25,200
Longevity	100-210-10020	4,560	4,800	5,040
Overtime Pay	100-210-10070	-	-	-
Benefits				
FICA/Medicare	100-210-15010	10,119	10,773	10,951
Retirement	100-210-15020	20,982	23,686	24,078
Health Insurance	100-210-15030	16,059	15,320	16,193
Dental Insurance	100-210-15040	537	513	513
BC Life Insurance	100-210-15050	63	63	63
TCDRS Life Insurance	100-210-15060	468	462	480
Unemployment	100-210-15070	83	91	90
Workers' Compensation	100-210-15080	275	280	285
Office Supplies	100-210-20000	1,271	750	750
Travel and Professional Dues	100-210-31015	1,219	3,000	3,000
Machine Maintenance	100-210-32500	-	350	350
Telecommunications	100-210-33000	732	400	400
Bonds	100-210-33500	142	100	100
Court Reporter Transcripts	100-210-37000	250	-	-
Miscellaneous	100-210-80500	-	250	250
Total County Judge		\$ 187,867	\$ 196,859	\$ 200,653

COMMISSIONERS COURT

Salary	100-220-10000	\$ 152,424	\$ 151,842	\$ 159,434
Longevity	100-220-10020	7,680	7,200	7,440
Cell Phone Allowance		-	-	-
Benefits				
FICA/Medicare	100-220-15010	11,493	12,167	12,766
Retirement	100-220-15020	26,930	26,751	28,068
Health Insurance	100-220-15030	32,119	30,640	32,387
Dental Insurance	100-220-15040	1,075	1,025	1,025
BC Life Insurance	100-220-15050	126	126	126
TCDRS Life Insurance	100-220-15060	605	588	617
Unemployment (Environmental Off)	100-220-15070	-	-	-
Workers' Compensation	100-220-15080	409	316	332
Office Supplies	100-220-20000	49	150	150
Supplies for Environmental Officer		-	-	-
Travel - Commissioner Precinct 1	100-220-31011	300	1,500	1,500
Travel - Commissioner Precinct 2	100-220-31020	300	1,500	1,500
Travel - Commissioner Precinct 3	100-220-31030	300	1,500	1,500
Travel - Commissioner Precinct 4	100-220-31040	679	1,500	1,500
Telecommunications	100-220-33000	-	175	175
Bonds	100-220-33500	-	360	360
Miscellaneous	100-220-80500	-	100	100
Total Commissioners Court		\$ 234,488	\$ 237,440	\$ 248,980

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>INFORMATION TECHNOLOGY (IT)</u>				
Salary (Note: see Professional Svc)	100-322-10001	\$ -	\$ -	\$ -
Longevity	100-322-10020	-	-	-
Overtime Pay	100-322-10080	-	-	-
Benefits				
FICA/Medicare	100-322-15010	-	-	-
Retirement	100-322-15020	-	-	-
Health Insurance	100-322-15030	-	-	-
Dental Insurance	100-322-15040	-	-	-
BC Life Insurance	100-322-15050	-	-	-
TCDRS Life Insurance	100-322-15060	-	-	-
Unemployment	100-322-15070	-	-	-
Workers' Compensation	100-322-15080	114	-	-
Office Supplies*	100-322-20000	1,591	1,500	57,160
*Firewall security license; PC virus; Malware; Cat 5 drops; Microsoft email & Office 365				
Education/Professional Dues	100-322-31000	-	2,700	-
Machine Maintenance	100-322-32500	1,072	4,000	1,000
Telecommunication	100-322-33000	218	900	900
Miscellaneous	100-322-80500	-	3,195	2,000
Network Equipment	100-322-90149	-	4,500	4,500
Equipment (less than \$5k)	100-322-90150	7,004	1,500	2,000
Total Information Technology		\$ 9,999	\$ 18,295	\$ 67,560
TOTAL GENERAL ADMINISTRATION		\$ 432,355	\$ 452,594	\$ 517,193
<u>ELECTIONS</u>				
Salary	100-230-10000	\$ 85,011	\$ 108,622	\$ 128,863
Longevity	100-230-10020	2,400	2,880	3,360
Salary-Judges and Clerks	100-230-10011	15,247	16,000	15,750
Overtime	100-230-10080	11,901	4,465	4,465
Benefits				
FICA/Medicare	100-230-15010	7,774	8,530	10,115
Retirement	100-230-15020	16,704	18,755	22,240
Health Insurance	100-230-15030	16,099	15,320	24,290
Dental Insurance	100-230-15040	539	513	769
Life Insurance	100-230-15050	63	63	95
Life (TCDRS) Insurance	100-230-15060	374	413	489
Unemployment	100-230-15070	194	190	225
Workers' Compensation	100-230-15080	256	222	263
Judges & Clerks	100-230-15100	540	1,000	1,000
Office Supplies	100-230-20000	12,968	7,500	5,000
Election Supplies/Programing	100-230-21001	-	500	3,000
Travel and Professional Dues	100-230-31015	-	4,000	5,700
Printing	100-230-32000	2,950	19,470	9,000
Machine Maintenance	100-230-32500	29,695	30,720	30,720
Telecommunications	100-230-33004	655	700	700
Bonds	100-230-33500	50	50	100
Miscellaneous	100-230-8050	227	1,000	1,000
TOTAL ELECTIONS		\$ 203,646	\$ 240,913	\$ 267,144

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
FINANCIAL ADMINISTRATION				
<u>COUNTY AUDITOR</u>				
Salary	100-240-10000	\$ 190,461	\$ 230,890	\$ 273,465
Longevity	100-240-10020	17,280	18,120	16,160
Overtime Pay	100-240-10070	64	-	-
Benefits				
FICA/Medicare	100-240-15010	14,936	19,049	22,156
Retirement	100-240-15020	34,953	41,883	48,715
Health Insurance	100-240-15030	32,119	38,300	43,182
Dental Insurance	100-240-15040	1,075	1,282	1,367
BC Life Insurance	100-240-15050	126	158	168
TCDRS Life Insurance	100-240-15060	785	921	1,071
Unemployment	100-240-15070	353	423	492
Workers' Compensation	100-240-15080	415	495	576
Office Supplies	100-240-20000	332	1,000	1,000
Travel and Professional Dues	100-240-31015	1,561	4,000	4,000
Printing	100-240-32000	-	250	250
Machine Maintenance	100-240-32500	-	430	430
Telecommunications	100-240-33000	451	600	600
Bonds	100-240-33500	71	200	200
Miscellaneous	100-240-80500	-	250	250
Total County Auditor		\$ 294,980	\$ 358,251	\$ 414,082

COUNTY TREASURER

Salary	100-250-10000	\$ 135,715	\$ 133,469	\$ 140,143
Longevity	100-250-10020	5,940	5,280	7,680
Overtime Pay	100-250-10070	-	-	-
Benefits				
FICA/Medicare	100-250-15010	10,716	10,712	11,406
Retirement	100-250-15020	23,612	23,552	25,078
Health Insurance	100-250-15030	24,089	22,980	24,290
Dental Insurance	100-250-15040	806	769	769
BC Life Insurance	100-250-15050	95	95	95
TCDRS Life Insurance	100-250-15060	530	519	552
Unemployment	100-250-15070	132	132	142
Workers' Compensation	100-250-15080	282	279	297
Office Supplies	100-250-20000	3,665	3,680	3,775
Travel and Professional Dues	100-250-31015	502	4,120	4,300
Printing	100-250-32000	472	720	950
Machine Maintenance	100-250-32500	-	309	300
Telecommunications	100-250-33000	656	721	725
Bonds	100-250-33500	328	515	700
Miscellaneous	100-250-80500	-	250	250
Total County Treasurer		-42\$ 207,541	\$ 208,102	\$ 221,452

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>COUNTY TAX ASSESSOR COLLECTOR</u>				
Salary	100-260-10000	\$ 312,532	\$ 311,318	\$ 366,461
Longevity	100-260-10020	10,620	12,720	5,280
Overtime Pay	100-260-10070	1,810	200	200
Benefits				
FICA/Medicare	100-260-15010	24,113	24,789	28,438
Retirement	100-260-15020	54,361	54,503	62,527
Health Insurance	100-260-15030	64,237	61,281	72,870
Dental Insurance	100-260-15040	2,149	2,051	2,307
BC Life Insurance	100-260-15050	252	252	284
TCDRS Life Insurance	100-260-15060	1,221	1,199	1,375
Unemployment	100-260-15070	449	450	526
Workers' Compensation	100-260-15080	643	645	739
Office Supplies	100-260-20000	4,066	5,600	5,600
Travel and Professional Dues	100-260-31015	245	3,000	3,000
Printing	100-260-32000	13,123	15,000	15,000
Machine Maintenance	100-260-32500	-	1,000	1,000
Telecommunications	100-260-33000	1,015	1,200	1,200
Bonds	100-260-33500	17	1,250	1,250
Software/Hardware Maintenance	100-260-35551	18,752	20,000	20,000
Miscellaneous	100-260-80500	-	-	-
Total County Tax Assessor Collector		\$ 509,605	\$ 516,458	\$ 588,057
TOTAL FINANCIAL ADMINISTRATION		\$ 1,012,126	\$ 1,082,811	\$ 1,223,591

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
GENERAL				
<u>COURTHOUSE AND OTHER BUILDINGS</u>				
Salary	100-280-10000	\$ 188,212	\$ 189,181	\$ 204,082
Longevity	100-280-10020	2,880	4,080	6,060
Overtime Pay	100-280-10070	2,721	2,000	2,000
Benefits				
FICA/Medicare	100-280-15010	14,207	14,784	16,076
Retirement	100-280-15020	32,599	32,506	35,346
Health Insurance	100-280-15030	40,020	38,300	40,483
Dental Insurance	100-280-15040	1,339	1,282	1,282
BC Life Insurance	100-280-15050	157	158	158
TCDRS Life Insurance	100-280-15060	733	715	778
Unemployment	100-280-15070	329	329	357
Workers' Compensation	100-280-15080	5,014	5,027	5,466
Travel and Professional Dues	100-280-31000	-	-	-
Maint/Elevator Telephone	100-280-33003	2,719	1,225	1,750
Uniform Expense	100-280-43601	1,272	1,500	1,500
Bldg Maintenance: Courthouse	100-280-41000	57,950	74,000	1,175,000
Annex	100-280-41100	27,590	30,000	30,000
Dist. Court	100-280-41150	21,083	19,000	30,000
Airport	100-280-41149	3,679	500	500
DC Bldg - water damage	100-280-41151	-	-	-
Echols Tower Utilities	100-280-41148	51		1,500
Yard Maintenance - All Buildings	100-280-41500	2,631	3,750	5,500
Utilities - Courthouse	100-280-46501	55,882	45,000	50,000
Annex	100-280-46550	17,864	20,000	20,000
Dist. Court	100-280-46530	11,974	13,500	13,500
Elevator Service	100-280-42000	15,628	20,000	20,000
Janitorial Supplies	100-280-43500	2,696	3,700	5,000
Miscellaneous	100-280-80500		-	-
Total Courthouse and Other Buildings		\$ 509,232	\$ 520,537	\$ 1,666,338

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
NONDEPARTMENTAL				
Salary (vacation help)	100-290-10000	\$ -	\$ 50,000	\$ 50,000
Benefits - Unemploment and				
Workers' Compensation Deficit billing	100-290-15000	2,555	15,000	15,000
FICA/Medicare	100-290-15010	-	3,825	3,825
Retirement	100-290-15020	-	8,410	8,410
Accountant	100-290-42500	23,560	30,000	30,000
Advertising	100-290-44500	181	4,000	2,000
Advertising Required by Law	100-290-44501	3,943	7,000	6,000
Association Dues	100-290-45000	10,755	11,500	11,500
Professional Services	100-290-42550	82,260	88,000	90,000
Subdivision Contract Specialist	100-290-42551	-	-	14,400
Autopsies/Funeral Homes	100-290-44000	120,018	95,000	95,000
Chemical Breath Test	100-290-45500	12,540	13,250	13,250
Computer Software Maintenance	100-290-35550	196,671	200,000	217,000
Copy Machine Maintenance	100-290-35501	26,127	31,500	31,500
Covid 19	100-290-80501	2,436	-	-
CSCD *	100-290-35510	21,000	43,000	43,000
DPS Lab	100-290-35515	-	10	10
E-mail, Internet & Fax	100-290-33010	6,619	3,600	7,220
Emergency Management	100-290-33020	3,600	3,600	3,600
JPO & APO (Reimb)	100-290-33001	-	-	-
Insurance - Property,liability,law enf	100-290-49000	169,164	218,000	218,000
Insurance - Retirees Health	100-290-51000	315,366	340,000	340,000
Insurance - COBRA	100-290-51100	-	-	-
Interpreter Fee	100-290-52000	259	1,500	1,500
Legal Defense		-	100,000	100,000
Miscellaneous	100-290-80500	8,952	1,500	1,500
Office Supplies	100-290-20000	35,997	38,000	38,000
Physicals	100-290-73500	4,482	7,500	7,500
Postage	100-290-36000	59,329	65,000	65,000
Refunds	100-290-64200	-	3,000	3,000
Reserve Contingency	100-290-64500	-	250,000	250,000
Redistricting	100-290-64550	-	20,000	20,000
Septic Inspector	100-290-42850	10,275	12,000	12,000
TCDRS-optional payment	100-290-15020	300,000	300,000	300,000
Unclaimed funds to Comptroller	100-290-64201	-	-	-
Past Yr Expend for Legislative/Admin Activities		-	-	-
Proposed Expend for Legislative/Admin Activities		-	-	-
Website Maintenance	100-290-33030	1,525	1,550	1,750
Total Nondepartmental		\$ 1,417,614	\$ 1,965,745	\$ 1,999,965
TOTAL GENERAL		\$ 1,926,846	\$ 2,486,282	\$ 3,666,303

*Comm Svc Coord 21,000 / Counselor 15,000 / GPS monitoring 7,000

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>INTERGOVERNMENTAL</u>				
<u>CONTRIBUTIONS TO OTHER AGENCIES</u>				
Appraisal District	100-300-43000	\$ 214,193	\$ 191,139	\$ 191,139
Big Country RC&D	100-300-71020	-	-	-
Chaplain Corp	100-300-71030	2,500	2,500	2,500
City of Big Spring - Ambulance	100-300-71000	450,000	526,543	526,543
Civil Defense	100-300-56500	1,500	1,500	1,500
Council on Aging	100-300-57870	-	2,800	2,800
Delinquent Attorney Fee	100-300-56550	79,219	50,000	50,000
Historical Society	100-300-55500	2,350	2,350	-
Howard College for Cnty Agent	100-300-81040	6,000	6,000	6,000
Juvenile Probation	100-300-63200	146,083	269,000	269,000
Mental Health/Mental Retardation	100-300-63210	25,500	25,500	25,500
Museum	100-300-54500	10,000	10,000	10,000
Victim Services	100-300-57850	15,000	15,000	15,000
TOTAL INTERGOVERNMENTAL		\$ 952,345	\$ 1,102,332	\$ 1,099,982

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
PUBLIC SAFETY				
<u>SHERIFF</u>				
Salary	100-310-10000	\$ 819,227	\$ 1,345,745	\$ 1,479,858
Longevity	100-310-10020	41,460	46,980	52,080
Certificate Pay	100-310-10030	2,930	2,940	3,540
Holiday Pay	100-310-10060	41,023	38,110	40,015
Overtime Pay	100-310-10070	10,315	25,000	26,250
Cell Phone Allowance	100-310-10090	3,900	3,900	3,900
Benefits				
FICA/Medicare	100-310-15010	98,000	111,895	122,832
Retirement	100-310-15020	219,977	246,022	270,069
Health Insurance	100-310-15030	161,915	191,502	210,513
Dental Insurance	100-310-15040	5,417	6,408	6,664
BC Life Insurance	100-310-15050	637	789	821
TCDRS Life Insurance	100-310-15060	4,942	5,412	5,941
Unemployment	100-310-15070	2,101	2,363	2,600
Workers' Compensation	100-310-15080	29,407	32,255	35,379
Office Supplies	100-310-20000	1,822	3,500	3,500
Law Enforcement Supplies	100-310-22000	11,314	10,000	15,000
Travel and Professional Dues	100-310-31015	20,824	24,000	24,000
Investigative Websites	100-310-31103	5,371	6,000	9,300
Printing	100-310-32000	1,022	1,250	1,250
Machine Maintenance	100-310-32500	1,670	3,050	3,050
Telecommunications	100-310-33000	8,750	10,000	12,200
Bonds	100-310-33500	71	600	600
Uniform Expense	100-310-43600	8,215	11,000	11,000
Digital Video Equip Rental (CopSync)	100-310-53510	-	2,900	2,900
Software for cell phones/computers analysis	100-310-53511	3,000	3,000	3,000
Abandoned Animal Expense	100-310-80490	400	3,000	3,000
Grant/donations	100-310-80990	3,885	-	-
Miscellaneous	100-310-80500	3,193	1,950	1,950
Data Conversion	100-310-35550	-	-	-
Vehicle computer upgrades	100-310-80514	7,176	10,000	10,000
Total Sheriff		\$ 1,517,964	\$ 2,149,571	\$ 2,361,212

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>JOINT LAW ENFORCEMENT CENTER (1)</u>				
Salary	100-311-10000	\$ 552,361	\$ 585,304	\$ 618,508
Longevity	100-311-10020	14,560	18,240	16,320
Holiday Pay	100-311-10060	24,748	21,000	22,050
Overtime Pay	100-311-10070	38,450	42,000	44,100
FICA/Medicare	100-311-15010	46,099	50,991	53,625
Retirement	100-311-15020	105,986	112,113	117,905
Health Insurance	100-311-15030	103,714	99,581	105,256
Dental Insurance	100-311-15040	3,470	3,332	3,332
BC Life Insurance	100-311-15050	408	410	410
TCDRS Insurance	100-311-15060	2,380	2,466	2,594
Unemployment	100-311-15070	1,071	1,133	1,192
Workers' Comp	100-311-15080	1,182	1,326	1,394
Supplies/Equipment	100-311-20001	242	3,000	3,000
Education/Professional Dues	100-311-31000	1,828	4,000	4,000
Building Maintenance	100-311-41000	8,764	15,000	15,000
Uniform Expense	100-311-43600	1,192	2,000	2,000
Utilities	100-311-46500	51,423	60,000	60,000
Insurance/Property	100-311-49000	14,747	13,500	13,500
Capital Expenditures	100-311-90150	14,564	-	-
Equipment (less than \$5k)(2)	100-311-90152	1,490	-	2,500
Equipment Repairs	100-311-66000	325	500	500
Physicals	100-311-73500	405	-	-
Miscellaneous	100-311-80500	-	500	500
Total Joint Law Enforcement Center		\$ 989,409	\$ 1,036,396	\$ 1,087,686

(1) Reimbursed: by City of Big Spring

Salary/Benefits 60%

All Other 55%

(2) 2 portable radios

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>JAIL</u>				
Salary	100-320-10000	\$ 1,043,668	\$ 1,143,385	\$ 1,288,590
Longevity	100-320-10020	32,480	34,200	34,320
On Call Pager Pay	100-320-10040	4,205	1,659	1,659
Holiday Pay	100-320-10060	42,348	40,000	42,000
Cell Phone Allowance	100-320-10090	1,800	1,800	1,800
Overtime Pay	100-320-10070	15,072	20,000	21,000
Benefits				
FICA/Medicare	100-320-15010	86,182	94,940	106,287
Retirement	100-320-15020	196,507	208,744	233,692
Health Insurance	100-320-15030	183,305	191,502	218,609
Dental Insurance	100-320-15040	6,133	6,408	6,921
BC Life Insurance	100-320-15050	721	789	852
TCDRS Life Insurance	100-320-15060	4,412	4,592	5,141
Unemployment	100-320-15070	1,986	2,110	2,362
Workers' Compensation	100-320-15080	27,828	27,399	30,999
Inmate Boarding	100-320-12500	20,835	250,000	250,000
Office Supplies	100-320-20000	2,466	2,500	2,500
Cleaning Supplies	100-320-20500	17,591	12,000	12,000
Jail Supplies	100-320-24000	6,635	18,000	18,000
Medical Supplies	100-320-24500	1,856	7,500	7,500
Education/Professional Dues	100-320-31000	6,562	11,000	11,000
Travel/Prisoner	100-320-31100	3,160	7,000	7,000
Machine Maintenance	100-320-32500	-	7,500	7,500
Telecommunications	100-320-33004	6,775	5,500	5,500
Copy Machine Lease	100-320-35500	5,215	6,000	6,000
Building Maintenance	100-320-41000	115,247	130,000	130,000
Security Electronics	100-320-41010	39,651	50,000	50,000
Yard Maintenance	100-320-41501	144	2,000	2,000
Uniform Expense	100-320-43600	3,070	6,000	6,000
Relief Nurse	100-320-43800	14,266	15,000	15,000
Utilities	100-320-46500	64,168	60,000	60,000
Inmate Medical (Doctor/Hosp)	100-320-60500	50,482	150,000	49,500
Inmate Medical - ER Visits	100-320-60501	27,003		25,500
Inmate Medical - MHMR Evaluations	100-320-60502	43,422		42,000
Inmate Medical - Prescription Drugs	100-320-60503	32,140		33,000
Inmate Supplies	100-320-60550	14,047	10,000	10,000
Groceries	100-320-61000	193,995	150,000	150,000
Medical/Ambulance	100-320-70010	-	3,000	3,000
Miscellaneous	100-320-80500	-	750	750
Total Jail		\$ 2,315,377	\$ 2,681,278	\$ 2,897,982

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>CONSTABLE</u>				
Salary	100-330-10000	\$ 334	\$ 332	\$ 349
Benefits				
FICA/Medicare	100-330-15010	25	25	27
Workers' Compensation	100-330-15080	9	9	9
Office Supplies	100-330-20000	-	50	50
Travel	100-330-31005	-	1,000	1,000
Bonds	100-330-33500	-	100	100
Total Constable		\$ 368	\$ 1,516	\$ 1,535

**COMMUNITY SUPERVISION AND
CORRECTIONS**

Machine Maintenance	100-340-32500	\$ 1,107	\$ 1,800	\$ 1,800
Telecommunications	100-340-33000	1,282	1,500	1,500
Equipment (less than \$5k) Vests	100-340-90150	366	-	2,000
Total Community Supervision and Corrections		\$ 2,755	\$ 3,300	\$ 5,300

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>STATE AGENCIES</u>				
Salary	100-360-10000	\$ 35,055	\$ 35,469	\$ 37,243
Longevity	100-360-10020	-	120	960
Benefits	100-360-15000			
FICA/Medicare	100-360-15010	2,657	2,723	2,922
Retirement	100-360-15020	5,896	5,986	6,426
Health Insurance	100-360-15030	8,030	7,660	8,097
Dental Insurance	100-360-15040	269	256	256
BC Life Insurance	100-360-15050	32	32	32
TCDRS Life Insurance	100-360-15060	132	132	141
Unemployment	100-360-15070	60	60	65
Workers' Compensation	100-360-15080	60	71	76
Bonds	100-360-33500	-	71	71
Radar Repairs	100-360-52500	-	1,000	1,000
Weight Tickets (DPS & S.O.)	100-360-80200	48	300	300
Total State Agencies		\$ 52,239	\$ 53,880	\$ 57,589

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>VOLUNTEER FIRE DEPARTMENT</u>				
Workers' Compensation	100-370-15080	\$ 2,029	\$ 2,100	\$ 2,100
Education and Certification	100-370-31000	1,200	10,000	10,000
Telecommunications	100-370-33000	-	400	400
Utilities	100-370-46500	8,075	17,000	17,000
Fire Fighter Incentive	100-370-80496	15,000	15,000	15,000
Miscellaneous	100-370-80500	-	1,000	1,000
Fire Fighting Equipment	100-370-90450	25,070	22,000	22,000
Fire Fighting Supplies	100-370-90600	1,000	11,500	11,500
Total Volunteer Fire Department		\$ 52,374	\$ 79,000	\$ 79,000
TOTAL PUBLIC SAFETY		\$ 4,930,486	\$ 6,004,941	\$ 6,490,304
<u>WELFARE</u>				
Investigative Website	100-380-31103	\$ -	\$ -	\$ 600
Indigent Travel	100-380-31200	-	400	400
Indigent Medicine	100-380-60501	72	2,040	2,040
Indigent Burials	100-380-64000	3,771	9,000	9,000
Miscellaneous	100-380-80500	621	300	300
TOTAL WELFARE		\$ 4,464	\$ 11,740	\$ 12,340

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
CONSERVATION OF NATURAL RESOURCES				
<u>EXTENSION OFFICE</u>				
Salary	100-390-10000	\$ 72,323	\$ 67,632	\$ 71,013
Longevity	100-390-10020	540	960	1,200
Overtime Pay	100-390-10070	30	70	70
Cell Phone Allowance	100-390-10090	800	800	800
Benefits				
FICA/Medicare	100-390-15010	5,598	5,308	5,586
Retirement	100-390-15020	6,083	6,127	6,466
Health Insurance	100-390-15030	8,030	7,660	8,097
Dental Insurance	100-390-15040	269	256	256
BC Life Insurance	100-390-15050	32	32	32
TCDRS Life Insurance	100-390-15060	136	135	142
Unemployment	100-390-15070	124	118	124
Workers' Compensation	100-390-15080	1,516	1,187	1,245
Office Supplies	100-390-20000	739	700	700
HE Agent Supplies	100-390-25000	525	1,750	1,750
Travel for Ag Agent	100-390-31001	7,233	8,000	8,000
Travel for HE Agent	100-390-31050	1,406	-	-
Machine Maintenance	100-390-32500	-	-	-
Telecommunications	100-390-33000	1,074	900	900
Ginning Expense	100-390-60300	-	150	150
Miscellaneous	100-390-80500	51	200	200
TOTAL CONSERVATION OF NATURAL RESOURCES		\$ 106,509	\$ 101,985	\$ 106,731

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>LIBRARY</u>				
Salary	100-410-10000	\$ 194,106	\$ 202,907	\$ 213,053
Longevity	100-410-10020	9,840	10,800	12,240
Overtime Pay	100-410-10070	-	-	
Benefits				
FICA/Medicare	100-410-15010	14,527	16,349	17,235
Retirement	100-410-15020	34,304	35,946	37,188
Health Insurance	100-410-15030	39,166	38,300	40,483
Dental Insurance	100-410-15040	1,310	1,282	1,282
BC Life Insurance	100-410-15050	154	158	158
TCDRS Life Insurance	100-410-15060	770	791	818
Unemployment	100-410-15070	347	363	383
Workers' Compensation	100-410-15080	769	839	886
Howard College--Shared Librarian	100-410-16000	35,000	35,000	35,000
Office Supplies	100-410-20000	5,045	4,400	5,500
Travel & Professional Dues	100-410-31015	1,600	2,500	2,500
Printing and Bindery	100-410-32000	53	100	100
Machine Maintenance	100-410-32500	362	600	600
Telecommunications	100-410-33000	1,624	3,100	3,100
Books	100-410-34000	18,771	19,000	19,000
Copy Machine Lease	100-410-35501	2,624	2,500	3,000
Software Maintenance	100-410-35551	-	1,000	2,500
Building Maintenance	100-410-41000	17,248	13,000	183,000
Elevator Service	100-410-42001	2,831	2,100	2,600
Utilities	100-410-46500	18,594	27,000	27,000
Audio and CD	100-410-58000	4,269	5,000	7,000
Subscriptions	100-410-59500	2,857	2,600	3,500
Electronic Resources	100-410-59551	18,878	16,350	16,000
Educational Programs/Services	100-410-59552	6,683	7,400	7,400
Miscellaneous	100-410-80500	-	500	500
Grant	100-410-80990	2,842		
TOTAL LIBRARY		\$ 434,574	\$ 449,885	\$ 642,026
<u>ANIMAL TRAPPER</u>				
State Trapper	100-400-82000	\$ 9,600	\$ -	\$ -
TOTAL ANIMAL TRAPPER		\$ 9,600	\$ -	\$ -

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
<u>CAPITAL OUTLAY</u>				
Equipment (less than \$5k)	100-415-20000	\$ 1,259	\$ 1,550	\$ 16,300
Capital Expenditures (greater than \$5k)**	100-415-90150	150,747	249,980	111,850
Capital Expenditures - Sheriff	100-310-90150	8,704	21,000	51,000
Capital Expenditures - Jail	100-320-90150	4,551	10,000	10,000
TOTAL CAPITAL OUTLAY		\$ 165,261	\$ 282,530	\$ 189,150
<u>TRANSFERS</u>				
Transfer to Tobacco Fund (2)	100-999-99960	\$ 250,000	\$ -	\$ 270,000
Transfer to Elections Fund	100-999-99979	\$ 25,127		\$ -
Transfer to Courthouse Security Fund	100-999-99980	45,000	70,000	60,000
Transfer to Indigent Health Care Fund	100-999-99992	145,000	1,341,552	1,493,587
Transfer to School Res. Officer Fund	100-999-99991	19,600	19,704	20,742
Transfer to Comm. Systems Maint Fund	233-999-99993	175,000	24,750	24,750
Transfer to Court Reporter Service Fund	100-999-99995	32,598		
TOTAL TRANSFERS		\$ 692,325	\$ 1,456,006	\$ 1,869,079
(2) Includes \$20K ea yr X 5 yrs for Jail Security electronics, door control				
<u>TRANSFERS OUT/CHARGES TO OTHER DEPTS.</u>				
Automobile Operation:				
Maintenance	100-280-53500	\$ 53,000	\$ 53,000	\$ 53,000
Sheriff	100-310-53500	220,000	310,000	310,000
Jail	100-320-53500	80,000	80,000	80,000
Vol. Fire Department	100-370-53500	100,000	100,000	100,000
Extension Office	100-390-53500	11,000	11,000	11,000
TOTAL TRANSFERS OUT/CHARGES TO OTHER DEPARTMENTS		\$ 464,000	\$ 554,000	\$ 554,000
TOTAL GENERAL FUND		\$ 13,823,199	\$ 16,875,698	\$ 19,397,176

**** Capital Expenditures**

1,500 JP 1-1
4,800 JP 2-1
5,000 Dist Clerk
5,000 Tax
6,150 Bldg cameras
2,700 IT upgrade PCs
3,000 IT new equip
1,200 APO chairs
82,500 Other
111,850 total

ROAD AND BRIDGE FUND
EXPENDITURES

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
Salary	150-420-10001	\$ 959,605	\$ 971,772	\$ 1,020,361
Longevity	150-420-10020	27,780	32,100	35,700
Overtime Pay	150-420-10070	3,278	1,350	2,500
Benefits				
FICA/Medicare	150-420-15010	72,069	76,796	80,789
Retirement	150-420-15020	165,691	168,851	177,629
Health Insurance	150-420-15030	157,996	153,202	161,933
Dental Insurance	150-420-15040	5,286	5,126	5,126
BC Life Insurance	150-420-15050	621	631	631
TCDRS Life Insurance	150-420-15060	3,721	3,714	3,907
Unemployment	150-420-15070	1,684	1,707	1,795
Workers' Compensation	150-420-15080	43,378	43,398	45,658
Office Supplies	150-420-20004	1,577	2,000	2,000
Sign Supplies	150-420-26000	3,907	17,000	17,000
Education/Professional dues	150-420-31000	540	2,000	2,000
Safety Program	150-420-31001	-	750	750
Professional Services	151-420-31150	6,805	6,000	6,000
Contractual Services	150-420-31151	-	-	-
Telecommunications	150-420-33000	2,415	3,000	3,000
Bonds	150-420-33500	100	200	200
Uniform Rentals	150-420-43600	10,466	11,000	11,000
Utilities	150-420-46500	12,626	11,500	11,500
Reserve Contingency	150-420-64500	-	30,000	30,000
Paving/Sealcoating	150-420-73000	907,213	900,000	900,000
Road Edge Repairs	150-420-73010	611,578	700,000	700,000
Physicals and Drug Testing	150-420-73500	910	2,000	2,000
Caliche and Water	150-420-74500	182,638	200,000	200,000
Patching Material	150-420-75000	8,905	80,000	80,000
Posts, Wire, and Fence Material	150-420-75500	156	200	200
Bridge Material	150-420-75600	-	200	200
Lateral Road Expense	150-420-80000	20,325	21,157	21,157
Facility Maintenance and Repairs	150-420-90300	5,939	6,000	9,000
Miscellaneous	150-420-80500	372	500	500
Road Grant-County (20%)	150-420-80501	-	650,808	1,000,000
Road Grant-State (80%)	150-420-80502	-	2,603,232	4,000,000
Capital Expenditures	150-420-90150	-	-	-
Charges for Services: Auto Operation	150-420-53500	1,225,000	1,225,000	1,750,000
TOTAL ROAD & BRIDGE FUND		\$ 4,442,581	\$ 7,931,194	\$ 10,282,536

LAW LIBRARY FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Online Books	170-430-34001	\$ 29,197	\$ 40,000	\$ 30,000
Capital Expenditures	170-430-90150	-	10,000	-
TOTAL LAW LIBRARY FUND		\$ 29,197	\$ 50,000	\$ 30,000

INDIGENT HEALTH CARE FUND
EXPENDITURES

Department/Line Items		Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
Salary		190-440-10000	\$ 96,320	\$ 97,585	\$ 102,465
Longevity		190-440-10020	1,920	2,400	2,880
Overtime Pay		190-440-10070	18		
Benefits					
FICA/Medicare		190-440-15010	7,470	7,649	8,059
Retirement		190-440-15020	16,514	16,818	17,719
Health Insurance		190-440-15030	16,059	15,320	16,193
Dental Insurance		190-440-15040	537	513	513
BC Life Insurance		190-440-15050	63	63	63
TCDRS Life Insurance		190-440-15060	371	370	390
Unemployment		190-440-15070	167	170	179
Workers' Compensation		190-440-15080	199	199	209
Office Supplies		190-440-20000	125	1,000	1,000
Medical Supplies		190-440-22500	-	-	-
Travel and Professional Dues		190-440-31015	-	1,250	1,250
Machine Maintenance		190-440-32500	-	400	400
Telecommunications		190-440-33004	694	850	850
County Nurse		190-440-43801	-	-	-
Physician, Non-emergency		190-440-70011	91	30,000	30,000
Prescription Medicine		190-440-70020	564	30,000	30,000
Hospital - inpatient		190-440-70030	-	1,076,965	1,221,417
Hospital - outpatient		190-440-70040	-	50,000	50,000
Lab, X-ray		190-440-70050	100	10,000	10,000
TOTAL INDIGENT HEALTH CARE FUND			\$ 141,212	\$ 1,341,552	\$ 1,493,587

**COURTHOUSE SECURITY FUND
EXPENDITURES**

Department/Line Items	Acct Number	2019-20 Actual	2020-21 Budget	2021-22 Approved
Salary	220-455-10001	\$ 64,482	\$ 57,851	\$ 60,743
Longevity	220-455-10020	880	-	
Certificate	220-455-10030	420	420	420
Overtime	220-455-10080	63		
Benefits				
FICA/Medicare	220-455-15010	4,705	4,458	4,679
Retirement	220-455-15020	11,075	9,801	10,288
Health Insurance	220-455-15030	7,358	7,660	8,097
Dental Insurance	220-455-15040	246	256	256
BC Life Insurance	220-455-15050	29	32	32
TCDRS Life Insurance	220-455-15060	249	216	226
Unemployment	220-455-15070	112	99	104
Workers' Compensation	220-455-15080	1,562	1,489	1,563
Office Supplies	220-455-20000	-	250	250
Alarm System Repairs	220-455-32550	-	500	-
Equipment (less than \$5k)	220-455-90153	-	8,000	20,000
TOTAL COURTHOUSE SECURITY FUND		\$ 91,181	\$ 91,032	\$ 106,658

**JUSTICE COURT BLDG SECURITY FUND
EXPENDITURES**

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Court Security	221-450-80493	\$ -	\$ 41,275	\$ 30,000
Miscellaneous	221-450-80500	-	250	250
TOTAL JUST CRT BLDG SECURITY FUND		\$ -	\$ 41,525	\$ 30,250

**SPECIALTY COURT FUND
EXPENDITURES**

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Expenditures		\$ -	\$ 1,125	\$ 1,125
TOTAL SPECIALTY COURT FUND		\$ -	\$ 1,125	\$ 1,125

**COURT REPORTER SERVICE FUND
EXPENDITURES**

Department/Line Items		2019-20 Actual		2020-21 Budget		2021-22 Approved
Dist Crt Statement of Fact (Transcripts)	223-110-37000	\$	-	\$ 20,000	\$	30,000
Cnty Crt Statement of Fact (Transcripts)	223-120-37000		-	20,000		27,000
TOTAL COURT REPORTER SVC FUND		\$	-	\$ 40,000	\$	57,000

**LOCAL TRUANCY PREVENTION & DIVERSION
EXPENDITURES**

Department/Line Items		2019-20 Actual		2020-21 Budget		2021-22 Approved
Juvenile Case Manager	224-290-80500	\$	-	\$ 1,000	\$	11,000
TOTAL LOCAL TRUANCY PREVENTION & DIVERSION FUND		\$	-	\$ 1,000	\$	11,000

**CHILD ABUSE PREVENTION FUND
EXPENDITURES**

Department/Line Items		2019-20 Actual		2020-21 Budget		2021-22 Approved
Child Abuse Prevention Programs	226-365-80500	\$	-	\$ 4,285	\$	4,285
TOTAL CHILD ABUSE PREVENTION FUND		\$	-	\$ 4,285	\$	4,285

**RECORDS MANAGEMENT--DISTRICT CLERK FUND
EXPENDITURES**

Department/Line Items		2019-20 Budget		2020-21 Budget		2021-22 Approved
Automation/Preservation	227-460-90197	\$	-	\$ 21,540	\$	24,540
TOTAL RECORDS MANAGEMENT FUND		\$	-	\$ 21,540	\$	24,540

COUNTY CLERK RECORDS ARCHIVE
EXPENDITURES

Department/Line Items		2019-20 Budget	2020-21 Budget	2021-22 Approved
Records Archive	228-458-90196	\$ 224,923	\$ 691,600	\$ 835,100
TOTAL RECORDS ARCHIVE FUND		\$ 224,923	\$ 691,600	\$ 835,100

VITAL RECORDS PRESERVATION
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Education/professional dues	229-459-31014	\$ -	\$ 2,000	\$ 2,000
Preservation	229-459-90192	691	20,450	20,450
TOTAL VITAL RECORD PRESERVATION FUND		\$ 691	\$ 22,450	\$ 22,450

RECORDS MANAGEMENT (DOCUMENT FILING) FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Equipment less than \$5K	230-460-20000	\$ 2,508	\$ -	\$ 75,000
Doc Preservation Svc (Indexing)	230-460-35001	20,170	454,950	454,950
Disaster Rec/Website Hosting	230-460-90198	12,252	50,000	50,000
Software Support	230-460-35550	-	-	-
TOTAL RECORDS MANAGEMENT FUND		\$ 34,930	\$ 504,950	\$ 579,950

RECORDS MANAGEMENT (COURT FEE) FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Capital Expenditures	231-465-90150	\$ -	\$ 44,700	\$ 31,500
Copier Lease	231-465-35501	3,529	5,000	5,000
Office Supplies	231-465-20000	-	1,000	1,000
Automation/Preservation	231-465-90193	21,820	1,500	1,500
TOTAL RECORDS MANAGEMENT FUND		\$ 25,349	\$ 52,200	\$ 39,000

**JUVENILE DELINQUENCY FUND
EXPENDITURES**

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Damage Repair	232-466-80520	\$ -	\$ 10	\$ 10
Educational/Intervention Programs	232-466-80570	-	10	10
Public Rewards	232-466-80581	-	6	6
TOTAL JUVENILE DELINQUENCY FUND		\$ -	\$ 26	\$ 26

**TOBACCO SETTLEMENT FUND
EXPENDITURES**

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Capital Expenditures	233-466-90150	\$ -	\$ 3,418,600	\$ 3,680,800
Election Equipment	233-466-90151	-	-	-
Computers	233-466-90152	-	-	-
Transfer to Other Funds	233-999-99993	175,000	-	-
TOTAL TOBACCO SETTLEMENT FUND		\$ 175,000	\$ 3,418,600	\$ 3,680,800

**JUSTICE COURT TECHNOLOGY FUND
EXPENDITURES**

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Cell Phone Allowance	234-130-10090	\$ 1,800	\$ 1,800	\$ 1,800
FICA/Medicare	234-130-15010	-	138	138
Retirement	234-130-15020	-	-	-
TCDRS Life Insurance	234-130-15060	-	-	-
Unemployment	234-130-15070	-	-	-
Office Supplies	234-130-20000	-	1,000	1,000
Technology Education/Training	234-130-31005	2,803	10,000	10,000
Telecommunications	234-130-33004	-	-	-
Software Support	234-130-33011	-	-	-
Miscellaneous	234-130-80500	-	-	-
Technological expense	234-130-90191	5,481	13,762	10,762
Cop Sync (ticket writing)	234-130-53510	10,506	12,300	12,300
Capital Expenditures	234-234-90194	-	-	-
TOTAL JUSTICE COURT TECHNOLOGY		\$ 20,590	\$ 39,000	\$ 36,000

DISTRICT COURT RECORDS TECHNOLOGY FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Automation/Preservation	235-460-90195	\$ 33,252	\$ 25,075	\$ 14,805
TOTAL DISTRICT COURT RECORDS TECHNOLOGY FUND		\$ 33,252	\$ 25,075	\$ 14,805

ALTERNATIVE DISPUTE RESOLUTION FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Court Mediators	236-236-38020	\$ 1,200	\$ 20,540	\$ 15,006
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		\$ 1,200	\$ 20,540	\$ 15,006

COUNTY COURT TECHNOLOGY FUND (HB 3637)
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Education/Training for Court Judge	237-460-31003	\$ -	\$ 830	\$ 1,452
Maint. of Technological Enhancements	237-460-32501	-	750	750
Purchase of Techn. Enhancements	237-460-90156	-	750	750
TOTAL COUNTY COURT TECHNOLOGY FUND		\$ -	\$ 2,330	\$ 2,952

DISTRICT COURT TECHNOLOGY FUND (HB 3637)
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Education/Professional Dues	238-460-31000	\$ -	\$ 460	\$ 1,360
Machine Maintenance	238-460-32500	-	500	500
Capital Expenditures	238-460-90150	-	500	500
TOTAL DISTRICT COURT TECHNOLOGY FUND		\$ -	\$ 1,460	\$ 2,360

DISTRICT COURT RECORDS ARCHIVE FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Preservation/Restoration Services	239-458-90196	\$ -	\$ 16,340	\$ 17,740
TOTAL DISTRICT COURT RECORD ARCHIVE FUND		\$ -	\$ 16,340	\$ 17,740

DISTRICT COURT RECORD PRESERVATION FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Digitize Court Records	241-460-32510	\$ 11,748	\$ 17,450	\$ 23,750
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		\$ 11,748	\$ 17,450	\$ 23,750

COUNTY COURT RECORD PRESERVATION FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Digitize Court Records	242-460-32510	\$ -	\$ 5,520	\$ 9,320
TOTAL COUNTY COURT RECORD PRESERVATION FUND		\$ -	\$ 5,520	\$ 9,320

FEMA FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Capital Outlay	243-415-90150	\$ 25,000	\$ -	\$ -
Fire Fighting Supplies/Equipment	243-415-90600	-	-	22,700
TOTAL FEMA FUND		\$ 25,000	\$ -	\$ 22,700

CARES FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
COVID-19 Expenses	244-290-80501	\$ 407,110	\$ -	\$ -
COVID-19 Expenses Sheriff (DOJ)	244-290-80504	41,913	-	-
TOTAL CARES FUND		\$ 449,023	\$ -	\$ -

COUNTY ATTORNEY DIVERSIONARY FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Salaries		\$ -	\$ -	\$ -
FICA/Medicare		-	-	-
Retirement		-	-	-
TCDRS Insurance		-	-	-
Miscellaneous		-	500	500
Office Supplies/Furniture	245-190-20000	-	88,000	88,000
Travel/Professional Dues	245-190-31000	225	10,000	10,000
Books	245-190-34000	-	3,000	3,000
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		\$ 225	\$ 101,500	\$ 101,500

COUNTY LIBRARY DONATION FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Equipment / Kiosks	249-409-10190	\$ -	\$ 30,000	\$ 30,000
Library Maint/Repairs		-	-	500,000
Library Operations	249-410-80500	-	84,250	84,250
TOTAL COUNTY LIBRARY DONATION FUND		\$ -	\$ 114,250	\$ 614,250

CITY/COUNTY FUTURE COMMUNICATION FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Maintenance expense	298-290-35502	\$ -	\$ 100,020	\$ 128,000
CITY/COUNTY FUTURE COMMUNICATION FUND		\$ -	\$ 100,020	\$ 128,000

COMMUNICATION SYSTEMS FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Annual Maint Pkg Expense	299-290-35501	\$ -	\$ 15,010	\$ 17,997
TOTAL COMMUNICATION SYSTEMS FUND		\$ -	\$ 15,010	\$ 17,997

HAVA FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Capital Expenditures	300-466-90150	\$ -	\$ -	\$ -
Return of funds	300-466-	-	-	14,950
TOTAL HAVA FUND		\$ -	\$ -	\$ 14,950

AMERICAN RESCUE PLAN FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Capital Expenditures	301-111-	\$ -	\$ -	\$ 3,000,000
Other	301-111-	-	-	4,061,000
TOTAL AMERICAN RESCUE PLAN FUND		\$ -	\$ -	\$ 7,061,000

ELECTION ADMINISTRATION FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Equipment	306-230-20010	\$ 2,340	\$ 118,187	\$ 105,000
TOTAL ELECTION ADMINISTRATION FUND		\$ 2,340	\$ 118,187	\$ 105,000

LEOSE - DISTRICT ATTORNEY FUND
EXPENDITURES

Department/Line Items		2019-20 Actual		2020-21 Budget		2021-22 Approved
Training/Travel	307-170-31070	\$	350	\$	2,655	\$ 2,625
TOTAL LEOSE - DISTRICT ATTORNEY FUND		\$	350	\$	2,655	\$ 2,625

Accounted for in General Fund in prior years

LEOSE - SHERIFF FUND
EXPENDITURES

Department/Line Items		2019-20 Actual		2020-21 Budget		2021-22 Approved
Training/Travel	308-310-31070	\$	225	\$	13,525	\$ 13,505
TOTAL LEOSE - SHERIFF FUND		\$	225	\$	13,525	\$ 13,505

Accounted for in General Fund in prior years

SHERIFF DONATIONS FUND
EXPENDITURES

Department/Line Items		2019-20 Actual		2020-21 Budget		2021-22 Approved
LE Equipment/Supplies	309-310-80990	\$	4,191	\$	10,030	\$ 10,000
TOTAL SHERIFF DONATIONS FUND		\$	4,191	\$	10,030	\$ 10,000

CASH BONDS FUND
EXPENDITURES

Department/Line Items		2019-20 Actual		2020-21 Budget		2021-22 Approved
Return of Cash Bonds	310-341-80500	\$	17,800	\$	55,000	\$ 85,000
TOTAL CASH BONDS FUND		\$	17,800	\$	55,000	\$ 85,000

Accounted for in General Fund in previous years

**COURT COSTS FUND
EXPENDITURES**

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Revenue sent to various agencies (See Revenue)	311-351-05070	\$ 421,582	\$ -	\$ 525,220
Transfer to General Fund	311-999-99998	68,490		90,000
TOTAL COURT COSTS FUND		\$ 490,072	\$ -	\$ 615,220

**MENTAL HEALTH OFFICERS FUND (1)
EXPENDITURES**

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Salary (3 deputies)	312-310-10000	\$ 155,595	\$ 161,593	\$ 169,672
Longevity	312-310-10020	3,540	3,840	4,560
Certificate Pay	312-310-10030	525	420	420
Holiday Pay	312-310-10060	7,797	7,200	7,560
Overtime Pay	312-310-10070	604	13,000	13,650
Cell Phone Allowance	312-310-10090	900	900	900
Benefits				
FICA/Medicare	312-310-15010	12,230	14,302	15,052
Retirement	312-310-15020	28,268	31,445	33,095
Health Insurance	312-310-15030	24,078	22,980	24,290
Dental Insurance	312-310-15040	806	769	769
BC Life Insurance	312-310-15050	95	95	95
TCDRS Life Insurance	312-310-15060	635	692	728
Unemployment	312-310-15070	286	318	335
Workers' Compensation	312-310-15080	4,322	4,777	5,027
Office Supplies	312-310-20000	-	500	500
Training/Travel	312-310-31015	51	500	500
Uniform expense	312-310-43600	358	500	500
CopSync	312-310-53510	1,748	500	500
Miscellaneous	312-310-80500	-	10,000	10,000
TOTAL MENTAL HEALTH OFFICERS FUND		\$ 241,838	\$ 274,331	\$ 288,153

(1) This fund reimbursed by MHMR

**SCHOOL RESOURCE OFFICER FUND
EXPENDITURES**

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Salary / Forsan (1)	313-310-10000	\$ 51,328	\$ 53,453	\$ 56,126
Salary / Coahoma (2)	313-311-10000	5,854	36,381	39,426
Longevity	313-310-10020	1,680	1,920	2,160
Certificate Pay	313-310-10030	180	180	180
Overtime Pay	313-310-10060	-	850	892
Holiday Pay	313-310-10060	2,707	2,500	2,625
Cell Phone Allowance	313-310-10090	-	-	300
Benefits				
FICA/Medicare	313-310-15010	4,194	7,289	7,781
Retirement	313-310-15020	10,386	16,027	17,107
Health Insurance	313-310-15030	9,340	15,320	16,193
Dental Insurance	313-310-15040	312	513	513
BC Life Insurance	313-310-15050	37	63	63
TCDRS Life Insurance	313-310-15060	233	353	376
Unemployment	313-310-15070	105	162	173
Workers' Compensation	313-310-15080	1,419	2,435	2,599
Office Supplies	313-310-20000	-	100	100
Training/Travel	313-310-31015	219	1,000	1,000
Uniform expense	313-310-43600	228	-	-
CopSync	313-310-53510	583	555	555
Miscellaneous	313-310-80500	349	500	500
TOTAL SCHOOL RESOURCE OFFICER FUND		\$ 89,154	\$ 139,601	\$ 148,669

(1) Forsan School reimb. 75% of Salary/Benefits / 100% of expenses
 Cnty contributes 25% of salary/benefits...total salary/benefits
 (2) Coahoma School will reimburse 100% of Salary/Benefits

**SCOFFLAW LAW FUND
EXPENDITURES**

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Office Supplies	314-260-20000	\$ -	\$ 500	\$ 500
Equipment	314-260-90150	12,854	10,000	20,200
Miscellaneous	314-260-80500	-	300	300
TOTAL SCOFFLAW FUND		\$ 12,854	\$ 10,800	\$ 21,000

DEBT SERVICE FUND, GO BONDS - SERIES 2015 (Jail)
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Bond Principal	601-601-68010	\$ 455,000	\$ 475,000	\$ 485,000
Bond Interest	601-601-68020	295,100	279,963	263,163
Agent's Fee	601-601-68030	300	300	300
TOTAL JAIL DEBT SERVICE FUND		\$ 750,400	\$ 755,263	\$ 748,463

DEBT SERVICE FUND, GO BONDS - SERIES 2018 (Radio System)
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Bond Principal	600-601-68010	\$ 605,000	\$ 640,000	\$ -
Bond Interest	600-601-68020	50,150	16,000	-
Agent's Fee	600-601-68030	500	500	-
TOTAL RADIO SYSTEM DEBT SERVICE FUND		\$ 655,650	\$ 656,500	\$ -

CITY/COUNTY RADIO SYSTEM
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Other	704-415-80500	\$ -	\$ -	\$ -
Capital Expenditures	704-415-90152	125,497	400,000	400,000
TOTAL CITY/COUNTY RADIO SYSTEM		\$ 125,497	\$ 400,000	\$ 400,000

EQUIPMENT OPERATING FUND
EXPENDITURES

Department/Line Items		2019-20 Actual	2020-21 Budget	2021-22 Approved
Salary	850-530-10001	\$ 205,846	\$ 202,441	\$ 256,411
Longevity	850-530-10020	4,560	5,280	6,000
Overtime Pay	850-530-10070	791	379	1,009
FICA/Medicare	850-530-15010	15,312	15,891	20,074
Retirement	850-530-15020	34,564	34,939	44,137
Health Insurance	850-530-15030	32,119	30,640	40,483
Dental Insurance	850-530-15040	1,075	1,025	1,282
BC Life Insurance	850-530-15050	126	126	158
TCDRS Life Insurance	850-530-15060	776	769	971
Unemployment	850-530-15070	349	353	446
Workers' Compensation	850-530-15080	5,044	5,041	6,406
Shop Supplies	850-530-27000	4,990	5,120	5,120
Shop Maintenance	850-530-27500	4,977	5,120	5,120
Vehicle Insurance	850-530-51500	39,555	37,376	37,376
Reserve Contingency	850-530-64500	-	20,480	20,480
Gas and Oil	850-530-65000	242,686	266,240	300,000
Tires	850-530-65500	30,732	40,960	40,960
Equipment Repairs	850-530-66000	10,253	22,528	22,528
Equipment Parts	850-530-66500	80,751	71,680	71,680
Radio Expense - Sheriff	850-530-67000	4,069	6,451	6,451
Radio Expense - Jail	850-530-67250	-	2,765	2,765
Radio Expense - R&B	850-530-67500	376	2,560	2,560
Radio tower lease	850-530-67750	-	6,451	-
Auto Expense - Sheriff	850-530-68000	35,394	34,048	34,048
Auto Expense - Jail	850-530-68011	6,650	4,608	4,608
Auto Expense - Maintenance/JP's	850-530-68250	1,850	1,024	1,024
Auto Expense - Detention & APO	850-530-68260	1,818	2,048	2,048
Auto Expense - Extension	850-530-68500	3,151	3,072	3,072
Auto Expense - Fire Department	850-530-68750	36,797	40,960	40,960
New Vehicles - Sheriff & Jail (1)	850-530-90000	-	310,000	310,250
New Vehicles - R&B (2)	850-530-90100	-	522,000	604,000
New Vehicles - Extension	850-530-90120	-	-	65,000
New Vehicles - Courthouse Maintenance (3)	850-530-90131	-	-	-
New Vehicles - Fire Dept.	850-530-90180	-	-	-
New Vehicles - JP's	850-530-90190	-	-	-
Equipment Rental	850-530-90250	-	4,096	4,096
Facility Maintenance and Repairs	850-530-90300	-	-	-
TOTAL EQUIPMENT OPERATING FUND		\$ 804,611	\$ 1,706,471	\$ 1,961,523

(1) 4 vehicles - S.O. 225,000
1 vehicle - Commissary 29,000
1 vehicle - Environmental officer 56,250
310,250

(2) Loader 170,000
1 - Pickup 39,000
1 - Pickup 45,000
12 yd Truck 177,000
Backhoe 118,000
DGN software 15,000
Belly Dump 40,000
604,000

HOWARD COUNTY, TEXAS
2021-22 OTHER FUNDS SUMMARY

	920	930	935	941	950
	District Attorney Forfeiture	Sheriff Forfeiture	Jail Commissary	Tax Assessor- Collector Special Inventory	Abandoned Motor Vehicle
Estimated Balance October 1, 2021	\$170,000	\$25,000	\$75,000	\$8,000	\$10,000
Revenue:					
Charges for services	250	250	50,000	0	8,500
Interest	25	10	25	25	10
Total Revenue	275	260	50,025	25	8,510
Expenditures:					
Salary and Benefits					
Supplies	25,000	5,000	50,000	2,000	0
Education	25,000	0	0	2,000	0
Machine maintenance	2,500	0	0	0	0
Postage	0	0	1,200	0	0
Cable TV	0	0	3,200	0	0
RO System	0	0	0	0	0
Foundation	4,500	0	0	0	0
Inventory items	0	0	50,000	0	0
Investigation expense (hanger lease	0	5,000	0	0	0
Vehicle Towing/costs to sale amv	0	0	0	0	2,500
Inmate Work Program	0	0	1,500	0	0
Expenditures from AMV proceeds	0	0	0	0	13,000
Miscellaneous	1,000	0	1,500	0	0
Capital outlay	40,000	0	5,000	0	0
Total Expenditures	98,000	10,000	112,400	4,000	15,500
Estimated Balance, September 30, 2022	\$72,275	\$15,260	\$12,625	\$4,025	\$3,010

2021 Tax Rate Calculation Worksheet

Date: 08/09/2021 05:51 PM

Taxing Units Other Than School Districts or Water Districts

Howard County

432-264-2202

Taxing Unit Name

Phone (area code and number)

300 S Main Big Spring, Texas, 79720

www.co.howard.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	\$6,255,843,485
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	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$6,255,843,485
4. 2020 total adopted tax rate.	\$0.271485/\$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.	\$6,255,843,485
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: B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: C. Value loss. Add A and B. ⁵	\$1,060,682 \$9,438,545 \$10,499,227
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: B. 2021 productivity or special appraised value: C. Value loss. Subtract B from A. ⁷	\$4,962,022 \$303,949 \$4,658,073
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$15,157,300
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.	\$6,240,686,185
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$16,942,526
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	\$44,447

preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$16,986,973
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:	\$5,553,443,278
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$5,404,854
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:	\$2,154,660
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.	\$5,556,693,472
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	\$210,399,159
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.	\$210,399,159
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	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$5,767,092,631
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	\$32,444,078

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.	\$32,444,078
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$5,734,648,553
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.296216/\$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	\$0.327545/\$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(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

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

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

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.	\$0.255508/\$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> .	\$6,255,843,485
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$15,984,180
<p>31. Adjusted 2020 levy for calculating NNR M&O rate.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p>E. Add Line 30 to 31D.</p>	<p>\$41,372</p> <p>\$0</p> <p>\$0</p> <p>\$41,372</p> <p>\$16,025,552</p>
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,734,648,553
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.279451/\$100
<p>34. Rate adjustment for state criminal justice mandate.²³</p> <p>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.</p> <p>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</p>	<p>\$269,340</p> <p>\$167,120</p>

<p>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.</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>\$0.001782/\$100</p> <p>\$0.001782/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>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.</p> <p>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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p>

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
	\$0.000000/\$100
<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</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.281233/\$100
<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</p> <p>\$0.000000/\$100</p> <p>\$0.281233/\$100</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>	\$0.291076/\$100
<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>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing</p>	\$0.000000/\$100

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.	\$748,463
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$748,463
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$130,825
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$617,638
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹	97.00%
B. Enter the 2020 actual collection rate	96.00%
C. Enter the 2019 actual collection rate	96.00%
D. Enter the 2018 actual collection rate	96.00%
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	97.00%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E .	\$636,740
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,767,092,631
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.011040/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.302116/\$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 county levies. The total is the 2021 county voter-approval tax rate.	\$0.334563/\$100

²³Tex. Tax Code Section 26.044
²⁴Tex. Tax Code Section 26.0441
²⁵Tex. Tax Code Section 26.0442
²⁶Tex. Tax Code Section 26.0443
²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)
²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)
³⁰Tex. Tax Code Section 26.04(b)
³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

2021 Tax Rate Calculation Worksheet

Date: 08/09/2021 05:51 PM

Taxing Units Other Than School Districts or Water Districts

Howard County

432-264-2202

Taxing Unit Name

Phone (area code and number)

300 S Main Big Spring, Texas, 79720

www.co.howard.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, Special Road and Bridge

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$6,255,843,485
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	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$6,255,843,485
4. 2020 total adopted tax rate.	\$0.028077/\$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.	\$6,255,843,485
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:	\$1,060,682
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$9,438,545
C. Value loss. Add A and B. ⁵	\$10,499,227
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:	\$4,962,022
B. 2021 productivity or special appraised value:	\$303,949
C. Value loss. Subtract B from A. ⁷	\$4,658,073
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$15,157,300
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.	\$6,240,686,185
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$1,752,197
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	\$44,447

preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$1,796,644
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:	\$5,553,443,278
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$5,404,854
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:	\$2,154,660
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.	\$5,556,693,472
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	\$210,399,159
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.	\$210,399,159
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	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$5,767,092,631
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	\$32,444,078

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.	\$32,444,078
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$5,734,648,553
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.031329/\$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	\$0.327545/\$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(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

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

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate: Special Road and Bridge

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.	\$0.028077/\$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> .	\$6,255,843,485
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$1,756,453
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. 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. 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. D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. E. Add Line 30 to 31D.	\$41,372 \$0 \$0 \$41,372 \$1,797,825
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,734,648,553
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.031350/\$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. 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 \$0

<p>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.</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>\$< > / \$100</p> <p>\$< > / \$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>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.</p> <p>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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$< > / \$100</p> <p>\$< > / \$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000 / \$100</p> <p>\$0.000000 / \$100</p> <p>\$0.000000 / \$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000 / \$100</p>

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
	\$0.000000/\$100
<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</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.031350/\$100
<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</p> <p>\$0.000000/\$100</p> <p>\$0.031350/\$100</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>	\$0.032447/\$100
<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>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing</p>	\$0.000000/\$100

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.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$0
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹	97.00%
B. Enter the 2020 actual collection rate	96.00%
C. Enter the 2019 actual collection rate	96.00%
D. Enter the 2018 actual collection rate	96.00%
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	97.00%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$0
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,767,092,631
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.000000/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.032447/\$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 county levies. The total is the 2021 county voter-approval tax rate.	\$0.334563/\$100

²³Tex. Tax Code Section 26.044
²⁴Tex. Tax Code Section 26.0441
²⁵Tex. Tax Code Section 26.0442
²⁶Tex. Tax Code Section 26.0443
²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)
²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)
³⁰Tex. Tax Code Section 26.04(b)
³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
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.	\$0
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 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 - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,767,092,631
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.000000/\$100
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> .	\$0.327545/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.327545/\$100
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> .	\$0.334563/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.334563/\$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> .	\$5,767,092,631
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).	\$0.334563/\$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.	\$0.005066
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.	\$0.005066/\$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).	\$0.339629/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

⁴²Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022

⁴³Tex. 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.⁴⁴

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.⁴⁵

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>	\$0.312583/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,767,092,631
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.008669
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.011040/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.332292/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.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.⁴⁷

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

<i>Rate Worksheet.</i>	
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

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

⁵⁰Tex. Tax Code Section 26.04(c-2) and (d-2)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 \$0.327545/\$100
(adjusted for sales tax).

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 \$0.339629/\$100
unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.332292/\$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

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

T. Sayles

Date

8.9.21