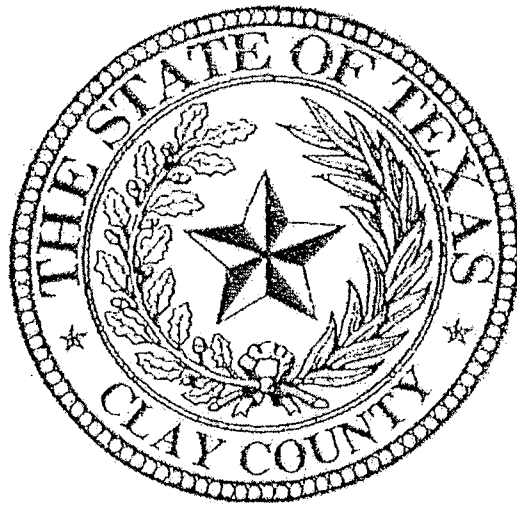
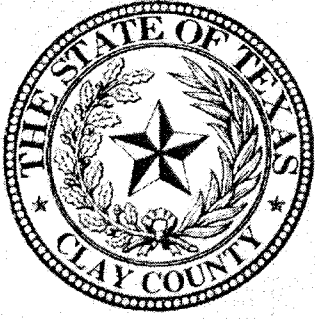


CLAY COUNTY TEXAS

2021-22 BUDGET





COUNTY JUDGE

Mike Campbell

Clay County Courthouse Annex - 214 N. Main Street
PO Box 548, Henrietta, Texas 76365
Phone: (940) 538-4651 Fax: (940) 538-5597
mike.campbell@co.clay.tx.us

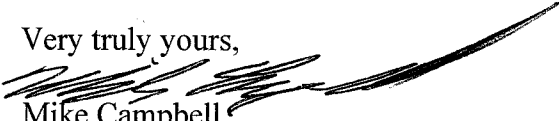
September 13, 2021

To: Elected Officials and Office Personnel
From: Clay County Budget Officer- Mike Campbell


Ref: FY2022 Approved Budget Expenditures

I would like to thank each office for their cooperation with this year's budgeting process and if you have any questions or need any further information about your enclosed budget expenditures, please contact me.

Very truly yours,


Mike Campbell,
County Judge


RICHARD LOWERY-COMM. PCT. 1


JOHNNY GEE-COMM. PCT.2


RETTA COLLINS-COMM. PCT.3


CHASE BROUSSARD-COMM. PCT.4

ORDER SETTING THE 2022 PROPERTY TAX RATE
FOR CLAY COUNTY, TEXAS

Whereas, the Clay County Commissioners Court has voted to set the tax revenue levy for Tax Year 2021/FY2022 to provide funds with which to meet the budget requirements of the County, and to pay the expenses necessarily incurred in connection with the services provided by the County to Clay County residents.

THIS TAX RATE AND WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE DECREASED BY 4.25 % AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$30.00: THEREFORE:

BE IT ORDERED BY THE COMMISSIONERS COURT ON SEPTEMBER 13, 2021:

That the levy for Tax Year 2021/FY2022 is an ad valorem tax of \$0.0069 per \$100 assessed valuation on all taxable property within the County.

This tax rate is hereby adopted in the following components:

GENERAL M & O RATE:	\$0.53000
ROAD & BRIDGE M & O RATE:	<u>\$0.16000</u>
TOTAL M & O RATE FOR CLAY COUNTY:	\$0.69000

Court Members Voting Aye:

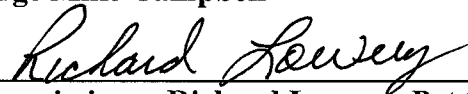
Court Members Voting Nay:



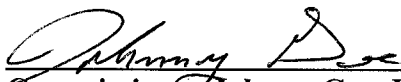
Judge Mike Campbell

Judge Mike Campbell

Commissioner Richard Lowery, Pct 1



Commissioner Richard Lowery, Pct 1



Commissioner Johnny Gee, Pct 2

Commissioner Johnny Gee, Pct 2



Commissioner Retta Collins, Pct 3

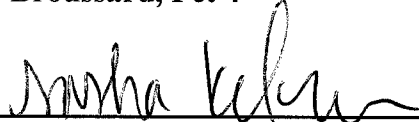
 (Rc)

Commissioner Retta Collins, Pct 3

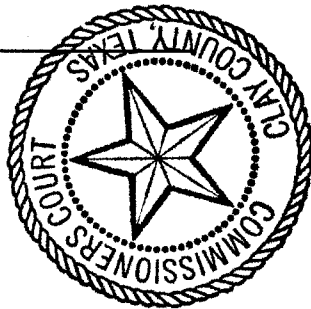
Commissioner Chase Broussard, Pct 4



Commissioner Chase Broussard, Pct 4

ATTEST: 

Clay County Clerk Sasha Kelton



CLAY COUNTY

2021-22 Adopted Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$229,132 or 3.62% of this amount \$86,037 or 1.31% is from new property added to the tax roll this year.

The members of commissioner's court voting on the adoption of the 2021-2022 budget are:

County Judge [Signature]
Commissioner 1 _____ Commissioner 3 [Signature]
Commissioner 2 [Signature] Commissioner 4 _____

The members of commissioner's court voting nay on the Adoption of the 2021-2022 budget are:

County Judge _____
Commissioner 1 [Signature] Commissioner 3 _____
Commissioner 2 _____ Commissioner 4 [Signature]

	2020-21	2021-22
Property Tax Rate	.7200	.6900
No New Revenue Rate	.7112	.6737
Voter-Approval Tax Rate	.7265	.6983
Debt Rate	0	0

Included County Debt worksheet-no separate tax rate

2021-22 Debt Obligations Road & Bridge and General Fund

Description	Lease Date	Rate	Maturity Date	Payment Amount	Principle payable For 2021-22 Budget	Interest payable For 2021-22 Budget	Unpaid Balance
Leases Payable:							
Precinct 1							
2021 Cat Motor Grader Lease#49171C S/N 394 (PP 267,493)	6/28/2021	2.50%	6/28/2026	\$ 20,000.00	\$ 16,867.55	\$ 3,132.45	\$ 108,430.63
2021 Cat Motor Grader Lease#49172C S/N395	6/28/2021	2.50%	6/28/2026	\$ 20,000.00	\$ 16,930.26	\$ 3,069.74	\$ 105,859.27
2021 Cat Motor Grader Lease#49170C S/N348	6/28/2021	2.50%	6/28/2026	\$ 20,000.00	\$ 16,864.40	\$ 3,135.60	\$ 108,559.53
Total Obligation PCT 1:				\$ 60,000.00	\$ 50,662.21	\$ 9,337.79	\$ 322,849.43
Precinct 2							
2020 Cat Motor Grader Lease #67796	7/16/2020	2.50%	7/17/2025	\$ 24,852.65	\$ 18,928.79	\$ 5,923.86	\$ 218,025.71
2020 Cat Motor Grader Lease #67797 vin#1367	7/16/2020	2.50%	7/17/2025	\$ 27,417.58	\$ 21,252.49	\$ 6,165.09	\$ 225,351.22
2015 Cat Back Hoe Lease# 64406 refinanced#66612 (PP 91,260.00)	8/15/2018	3.65%	8/15/2023	\$ 9,489.41	\$ 8,832.81	\$ 656.60	\$ 9,156.23
2019 Mack Haul Truck Lease #30020198 (renewed 66515)	7/30/2021	2.50%	2/15/2026	\$ 18,800.11	\$ 17,590.29	\$ 1,209.82	\$ 70,726.41
Total Obligations PCT 2:				\$ 80,559.75	\$ 66,604.38	\$ 13,955.37	\$ 523,259.57
Precinct 3							
2017 John Deere Motor Grader Lease#65796 vin#880 (PP 277,100.00)	6/26/2017	2.69%	6/15/2022	\$ 27,660.56	\$ 22,651.61	\$ 5,008.95	\$ 163,554.54
2017 John Deere Motor Grader Lease#65797 vin#883 (PP 277,100.00)	6/26/2017	2.69%	6/15/2022	\$ 27,660.54	\$ 22,651.59	\$ 5,008.95	\$ 163,554.56
2016 John Deere Tractor Lease#65831 refinanced #65321 (119,699.79)	6/26/2017	2.55%	11/15/2021	\$ 49,006.56	\$ 48,089.35	\$ 917.21	\$ 49,006.56
2017 BOMAG 3.65 Lease#67423 (PP73,243.00)refinanced 7/14/20 67792	11/13/2019	2.50%	2/26/2024	\$ 7,784.65	\$ 7,228.81	\$ 555.84	\$ 15,004.79
Total Obligations PCT 3:				\$ 112,112.31	\$ 100,621.36	\$ 11,490.95	\$ 391,120.45
Precinct 4							
2019 John Deere Motor Grader #0 Lease#67216 (PP 271,423.00) refinanced 67794 3.85	7/14/2020	2.50%	7/23/2024	\$ 25,000.00	\$ 20,380.80	\$ 4,619.20	\$ 164,387.40
2015 Caterpillar Wheel Loader Lease#001-0759654-000 (PP 134,814.00)refinanced 67768	6/29/2020	2.50%	6/29/2025	\$ 17,241.08	\$ 15,619.54	\$ 1,621.54	\$ 49,241.88
2019 John Deere Motor Grader #0 Lease#67217 (271,423.00)refinance 67793	7/14/2020	2.50%	7/23/2024	\$ 25,000.00	\$ 20,318.41	\$ 4,681.59	\$ 166,945.05
2017 Mack Truck Lease#2253C (PP 114,971.00)refinanced 2854C	7/13/2020	2.58%	7/13/2025	\$ 10,000.00	\$ 8,294.39	\$ 1,705.61	\$ 57,814.46
2016 Backhoe Lease#48897C (PP 100,015.00)refinanced 49121C	7/13/2020	2.58%	7/13/2025	\$ 5,000.00	\$ 4,302.26	\$ 697.74	\$ 22,742.07
2017 Bomag SN#103 Lease#67423 refinanced 67792 was 3.65	11/13/2019	2.50%	2/26/2024	\$ 7,784.64	\$ 7,325.07	\$ 555.84	\$ 15,004.79
2014 Cat 140 IM2 Motor Grader Lease #67834	8/10/2020	2.50%	3/1/2025	\$ 17,000.00	\$ 13,849.42	\$ 3,150.58	\$ 112,173.79
Total Obligations PCT 4:				\$ 107,025.72	\$ 90,089.89	\$ 17,032.10	\$ 588,309.44
Total Obligations for Road & Bridge							\$ 1,825,538.89
General Fund							
District Court Software		0%		\$ 33,600.00	\$ 33,600.00	0	\$ 33,600.00
Procurement		3.74%		\$ 197,999.77	\$ 190,936.26	\$ 7,063.51	\$ -
Total Obligations:							\$ 1,859,138.89

BUDGET CERTIFICATE


Budget of Clay County, Texas

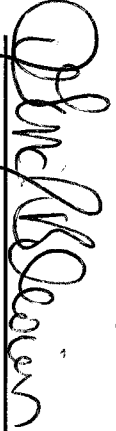
Budget Year from October 1, 2021, to September 30, 2022, Henrietta, Clay County, Texas

STATE OF TEXAS §
 §
COUNTY OF CLAY §

We, Mike Campbell, County Judge; Sasha Kelton, County Clerk; Regina Blevins, County Auditor; and Danja Bloodworth, County Treasurer, Clay County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Clay County, Texas, as passed and approved by the Commissioners Court of said county on the 13th day of September, 2021, as the same appears on file in the office of the County Clerk of said County.

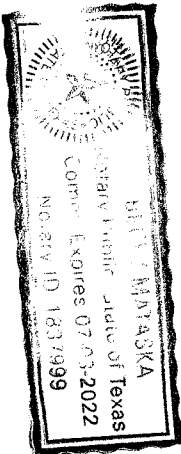

Mike Campbell, County Judge

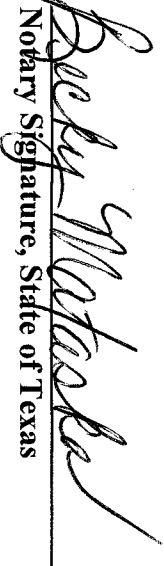

Sasha Kelton, County Clerk


Regina Blevins, County Auditor


Danja Bloodworth, County Treasurer

SUBSCRIBED TO AND SWORN BEFORE ME, the undersigned authority, this the 13th day of September, 2021.




Notary Signature, State of Texas

	20-21	2021-22	Change
Certified Valuation	\$ 876,062,140.00	\$ 930,240,010.00	\$ 54,177,870.00

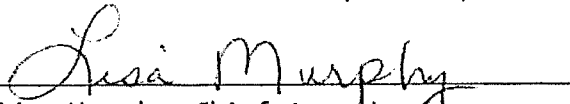
	Tax Rate	Total	% Collection	Available Total
Road & Bridge	\$ 0.0016000	\$ 1,488,384.02	98%	\$ 1,462,188.46
General M&O	\$ 0.0053000	\$ 4,930,272.05	98%	\$ 4,843,499.26
Total Tax Rate and Revenues	0.00690000	\$ 6,418,656.07	98%	\$ 6,305,687.72

Breakdown of Precinct Funds	% Rate	2021-22	20-21	Change
Precinct 1	21.78%	\$ 318,464.65	\$ 299,184.33	\$ 19,280.32
Precinct 2	17.62%	\$ 257,637.61	\$ 242,039.85	\$ 15,597.76
Precinct 3	29.52%	\$ 431,638.03	\$ 405,506.03	\$ 26,132.00
Precinct 4	31.08%	\$ 454,448.17	\$ 426,935.22	\$ 27,512.95
Total		\$ 1,462,188.46	\$ 1,373,665.43	\$ 88,523.03

**CLAY COUNTY APPRAISAL DISTRICT
101 E OMEGA HENREITTA TX 76365
PH 940-538-4311**

I, Lisa Murphy, do hereby swear and affirm that the appraisal district has .24% (fill in blank with percentage) of the total values remaining in protest. The Texas Property Tax Code of Texas allows for the approval of the records if 95% of the total value is not in protest. I hereby affirm that we have reached that level and affirm that the records are eligible for approval.

Sworn on this the 15 day of July, 2021.

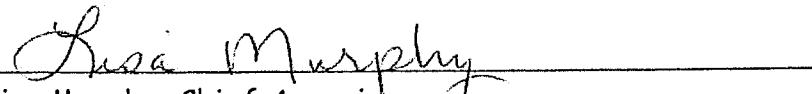


Lisa Murphy, Chief Appraiser

Values for 2021 Clay County

I, Lisa Murphy, Chief Appraiser of Clay County, do hereby certify that the values below are the taxable values for your tax unit for 2021.

Total Taxable Value 930,240,010
Freeze Adjusted Taxable Value _____
Tax Freeze Amount _____



Lisa Murphy, Chief Appraiser

RAILROAD ROLLING STOCK

Clay County

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS PROPERTY TAX ASSISTANCE DIVISION

January 1, 2021

Name of Taxpayer	Headquarter County	Address	City	State	Zip Code	Rolling Stock County Market Value
BNSF Railway Company	Tarrant	2500 Lou Menk Drive	Fort Worth	Texas	76131-2830	9,427,847
Union Pacific Railroad	Harris	24125 Aldine Westfield Rd	Spring	Texas	77373	5,242,965

2021 Tax Rate Calculation Worksheet

Date: 08/09/2021 11:55 AM

Taxing Units Other Than School Districts or Water Districts

CLAY COUNTY

940538-5560

Taxing Unit Name

Phone (area code and number)

100 N BRIDGE

WWW.CO.CLAY.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	\$878,380,640
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.	\$878,380,640
4. 2020 total adopted tax rate.	\$0.720000/\$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.	\$878,380,640
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:	\$7,540
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,220,910
C. Value loss. Add A and B. ⁵	\$1,228,450
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:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$1,228,450
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.	\$877,152,190
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$6,315,495
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	\$136

preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$6,315,631
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:	\$930,240,010
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$14,670,812
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:	\$757,214
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.	\$944,153,608
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	\$5,644,640
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.	\$5,644,640
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	\$949,798,248
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	\$12,469,060

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.	\$12,469,060
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$937,329,188
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.673790/\$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	\$0.673790/\$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(5)(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.	\$0.720000/\$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> .	\$878,380,640
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$6,324,340
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.	\$0
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
E. Add Line 30 to 31D.	\$6,324,340
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$937,329,188
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.674719/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0
B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of	\$0

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)

keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.

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

\$0.000000/\$100

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

\$0.000000/\$100

35. Rate adjustment for indigent health care expenditures.²⁴

A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.

\$0

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.

\$0

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

\$0.000000/\$100

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

\$0.000000/\$100

36. Rate adjustment for county indigent defense compensation.²⁵

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

\$0

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

\$0

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

\$0.000000/\$100

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

\$0.000000/\$100

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

\$0.000000/\$100

37. Rate adjustment for county hospital expenditures.²⁶

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

\$0

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

\$0

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

\$0.000000/\$100

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

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$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>\$0.000000/\$100</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.	\$0.674719/\$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/\$100</p> <p>\$0/\$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/\$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/\$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	
B. Enter the 2020 actual collection rate	96.00%
C. Enter the 2019 actual collection rate	98.41%
D. Enter the 2018 actual collection rate	98.24%
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	98.56%
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> .	\$949,798,248
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/\$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/\$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.	\$0.698334/\$100

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$949,798,248
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.673790/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.673790/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.698334/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.698334/\$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> .	\$949,798,248
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).	\$0.698334/\$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.	\$0.000000
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.	\$0.000000/\$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).	\$0.698334/\$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>	\$0.674719/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$949,798,248
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.052642
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.000000/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.727361/\$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

Rate Worksheet.

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

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 (adjusted for sales tax). \$0.673790/\$100

Indicate the line number used: 27

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.698334/\$100

Indicate the line number used: 0

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.727361/\$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 Lisa Murphy

Printed Name of Taxing Unit Representative

sign here

Lisa Murphy

Taxing Unit Representative

8-9-21

Date

Salary Structure 2021/FY2022

		County Salary	Car Allowance	Certificate Pay	Grant Funds	State Supplement
County Attorney	(elected)	1 \$ 51,121.92				\$ 28,000.00
County Judge	(elected)	1 \$ 52,198.08	\$ 6,000.00			\$ 25,200.00
County Auditor	(appointed)	1 \$ 59,193.72				
Sheriff	(elected)	1 \$ 52,198.08		\$ 1,500.00		
County Commissioners	(elected)	4 \$ 52,198.08				
Constable	(elected)	1 \$ 51,121.92		\$ 1,500.00		
County Elected Official	(elected)	5 \$ 51,121.92	(not listed above)			
Chief Deputy 6		1 \$ 55,000.00		\$ 1,500.00		
Captain Deputy 5		1 \$ 52,000.00		\$ 1,500.00		
Jail Admin. Detention 5		1 \$ 52,000.00		\$ 750.00		
Deputy 4(Sergeants)		2 \$ 49,500.00		\$500.00	each	
Deputy 4(Sergeants)		1 \$ 49,500.00		\$ 1,500.00		
Emergency Management		1 \$ 46,126.32			\$ 2,000.04	
County Judge Secretary		1 \$ 46,278.72				
Deputy Treasurer/Deputy Co. Clerk		2 \$ 46,278.72				
Building Maintenance		1 \$ 46,278.72				
Deputy 3 (Sheriff's Office)		4 \$ 47,000.00				
Road Foreman's		4 \$ 46,278.72				
Road Foreman/Road Hands		8 \$ 45,202.56				
Highway Patrol Secretary		1 \$ 44,126.28				
Custodian two		1 \$ 44,126.28				
District Clerk Deputy one		1 \$ 44,126.28				
Tax Collector & JP Deputy one		2 \$ 44,126.28				
Librarian Salary one		1 \$ 44,126.28				
Deputy 2 (Sheriff's Office)		4 \$ 45,000.00				
Deputy 2 (Sheriff's Office)		1 \$ 45,000.00		\$ 500.00		
Deputy Constable		1 \$ 45,000.00				
Co Extension Secretary		1 \$ 43,050.00				
Librarian Salary two		1 \$ 43,050.00				
County Attorney Secretary		1 \$ 43,050.00				
District Clerk Deputy two		1 \$ 43,050.00				
Tax Collector & JP Deputy two		2 \$ 43,050.00				
Election Administrator		1 \$ 44,050.00				
Detention 4		2 \$ 43,000.00				
Deputy 1(Sheriff's Office)		2 \$ 43,000.00				
Detention 3 (Sheriff's Office)		6 \$ 41,000.00				
Detention 2 (Sheriff's Office)		3 \$ 39,500.00				
Administrative 3 (Sheriff's Office)		2 \$ 39,000.00				
County Clerk Deputy two		1 \$ 38,925.00				
Administrative 2 (Sheriffs Office)		1 \$ 38,000.00				
approved full time positions		77				

All part time employees hourly rates are set by the Elected Officials .

This does not include the County Longevity, County paid Travel, Veteran Service Officer, OSSF Services District Attorneys Office or the County Agents Supplement and also dose not include the Court Reporter or District Court Coordinator salary.

Clay County 2021-2022 Adopted Budget

2020-2021 Certified Valuation		General M&O	Road & Bridge	Total Tax Rate	
\$876,062,140.00		0.0053881	0.0016119	0.0070000	2019-20
2019-2020 Certified Valuation		0.0056000	0.0016000	0.0072000	2020-21
\$863,381,253.00		0.0053000	0.0016000	0.0069000	2021-22
2021-2022 Certified Valuation & Rolling Stock					
\$944,910,822.00	\$68,848,682.00			\$6,519,884.67	Total Revenue 100%
	2021-22			\$5,008,027.36	M&O Revenue
No New Tax Rate 0.0067472		0.000153		\$1,511,857.32	Precinct Revenue
Voter Approved Tax Rate 0.00698334					
De Minimis Rate 0.00727361					

Collection Rate 20-21	Collection Rate 21-22
98%	98.24%
Salary Increase	Insurance Increase
2.50%	2.80%

	Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget	
10-310-000 AD VALOREM FOR M&O						
I 10-310-410 AD VALOREM TAXES CURRENT	4,324,241.05	4,558,944.84	4,807,829.02	4,919,886.08	112,057.05	at .24% more on collection rate
I 10-310-411 AD VALOREM TAXES DELINQUENT	80,581.09	60,000.00	60,000.00	60,000.00	0.00	
AD VALOREM	4,404,822.14	4,618,944.84	4,867,829.02	4,979,886.08	112,057.05	2.30%
10-320-000 REGISTRATION						
I 10-320-445 AUTO REGISTRATION	193,979.83	160,000.00	160,000.00	160,000.00	0.00	
10-330-000 GRANTS						
I 10-330-430 FEMA EMERGENCY FUND	0	0	0	0	0.00	
I 10-330-431 EMERGENCY MGM.GRANT/STATE COMP.	26,599.30	25,000.00	25,000.00	25,000.00	0.00	
I 10-330-432 GRANT RECEIVABLES	12,665.38	50,000.00	85,692.00	90,000.00	4,308.00	
I 10-330-436 SAFE ROOM GRANT				330,000.00	330,000.00	
GRANTS	39,264.68	75,000.00	110,692.00	670,000.00	639,808.00	
10-340-000 REVENUES-FEES & FINES						
I 10-340-440 JP COURT DISMISSAL FEES	30.00				0.00	
I 10-340-441 COMM/QT.ST.CT.COST ALL	36,357.40	30,000.00	30,000.00	30,000.00	0.00	
I 10-340-442 TAX CERTIFICATES FEE	2,232.71	1,500.00	1,500.00	1,500.00	0.00	
I 10-340-443 CONSTABLE FEES	6,430.00	5,000.00	5,000.00	10,000.00	5,000.00	
I 10-340-444 TAX ESCROW FEE	3,843.26	3,000.00	3,000.00	24,000.00	21,000.00	
I 10-340-446 CO CLERK FEES	88,062.09	85,000.00	85,000.00	85,000.00	0.00	
I 10-340-447 DIST CLERK FEES	22,930.79	25,000.00	25,000.00	25,000.00	0.00	
I 10-340-448 JP FEES & FINES	170,797.69	170,000.00	150,000.00	150,000.00	0.00	
I 10-340-449 SHERIFF FEES	8,062.60	8,000.00	8,000.00	8,000.00	0.00	
I 10-340-450 ST FEES/MIXED BEVERAGE	684.76	500.00	700.00	800.00	100.00	
I 10-340-452 JP COURT/DS2'S FEES	1,330.00	1,500.00	1,500.00	1,500.00	0.00	
I 10-340-453 OTHER FEES	0	0	0	0	0.00	
I 10-340-454 RETURN CHECK FEE	0	0	0	0	0.00	

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget	
I	10-340-463	JP COURT DEFERRED ADJ.FEE	50,411.80	45,000.00	45,000.00	45,000.00	0.00
I	10-340-466	JP CIVIL FEES	2,875.00	2,500.00	2,500.00	2,500.00	0.00
I	10-340-468	OSSF PERMIT RECEIVABLES	9,060.00	8,000.00	10,000.00	12,000.00	2,000.00
I	10-340-474	SUBDIVISION FEES	400	0	0	0	0.00
I	10-340-484	CO CLERK ATTY REIMB	0	0	0	0	0.00
I	10-340-485	DIST CLERK ATTY REIMB	8,281.05	6,500.00	6,500.00	6,500.00	0.00
I	10-340-488	OSSF RECORDING FEE	900.00	500.00	1,000.00	1,200.00	200.00
I	10-340-489	OSSF EDUCATION FEE	900.00	500.00	1,000.00	1,200.00	200.00
I	10-340-492	JUROR FINES/FAILURE TO AP	-	-	-	-	0.00
		REVENUES-FEES & FINES	413,589.15	392,500.00	375,700.00	404,200.00	28,500.00
		10-360-000 INTEREST					
I	10-360-460	INTEREST	43,078.05	25,000.00	12,500.00	15,000.00	2,500.00
		10-370-000 MISCELLANEOUS REVENUES					
I	10-370-433	HOUSING ST PRISONERS	0	0	0	0	0.00
I	10-370-434	HOUSING OTHER CO PRISONER	0	0	0	0	0.00
I	10-370-435	CO.JUDGE SUPPLE/EXCESS FEES	422.67	0	0	0	0.00
I	10-370-455	STATE SUPPLEMENT/CO.JUDGE	25,200.00	25,200.00	25,200.00	25,200.00	0.00
I	10-370-464	REIMB/MONT.ARCHER CC INS.	0	0	0	0	0.00
I	10-370-465	ST.SUPPLEMENT/CO ATTY	23,333.00	23,333.00	28,000.00	28,000.00	0.00
I	10-370-469	VOTING MACHINE INCOME	8,481.72	8,000.00	6,000.00	6,000.00	0.00
I	10-370-470	MISCELLANEOUS INCOME	66,802.72	18,000.00	18,000.00	25,000.00	7,000.00
I	10-370-471	MISCELLANEOUS REIMBURSEMENTS	26,467.00	260,000.00	30,000.00	33,000.00	3,000.00
	10-370-473	ELECTION SERVICE FEE		538.98	1,000.00	1,000.00	0.00
	10-370-476	ATM Rental			9,600.00	9,600.00	0.00
I	10-370-477	MONTAGUE COUNTY PROBATION REIMB	0	0	0	0	0.00
I	10-370-478	RENT-SOIL CONSERVATION	21,958.20	21,958.20	42,423.81	42,423.81	0.00
I	10-370-479	ACCIDENT AND OFFENSE REPORTS	162.09	50.00	200.00	200.00	0.00
I	10-370-480	SALE OF PROPERTY OR EQUIPMENT	-	-	-	-	0.00
I	10-370-481	CITY HENRIETTA/SHARE EXP	290,476.96	300,000.00	290,000.00	290,000.00	0.00
I	10-370-482	CITY HENRIETTA/MILAGE	28,442.34	25,000.00	25,000.00	25,000.00	0.00
I	10-370-483	SALE OF ESTRAY	0	0	0	0	0.00
I	10-370-494	ECONOMIC DEVELOPMENT	0	0	-	-	0.00 2022
I	10-370-495	PAYMENT/LUE OF TAXES	513,750.00	656,500.00	808,000.00	962,000.00	154,000.00 \$
		MISCELLANEOUS REVENUES	1,005,496.70	1,338,580.18	1,283,423.81	1,447,423.81	164,000.00 \$
							362,000.00
I	10-390-900	TRANSFERS IN	0	0	20,000.00	20,000.00	0.00
I	10-390-901	FISCAL RECOVERY FUNDS		0	0	225,000.00	305,500.00 \$
		10-400-000 COMMISSIONERS CT EXPENSES					515,513.00
E	10-400-312	C & I SECURITY MAINT/MONITORING	2,500.00	3,000.00	3,000.00	3,000.00	0.00
E	10-400-324	MISCELLANEOUS	3,977.99	4,500.00	4,500.00	4,500.00	0.00
E	10-400-406	OFFICE SUPPLIES & LEGALS	1618.89	1,000.00	1,000.00	1,000.00	0.00
E	10-400-409	BOOKS & UPDATES	0	0	0	0	0.00
		COMMISSIONERS CT EXPENSES	8,096.88	8,500.00	8,500.00	8,500.00	0.00

	Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget	
10-405-000 CONSTABLE						
E 10-405-101 SALARY	49,875.00	49,875.00	49,875.00	51,121.92	1,246.92	
DEPUTY SALARY				45,000.00	45,000.00	
10-405-124 CERTIFICATE PAY			1,500.00	3,000.00	1,500.00	
E 10-405-125 LONGEVITY PAY	550.00	600.00	650.00	700.00	50.00	
E 10-405-200 FICA MATCH	3,647.20	3,154.69	3,251.56	6,238.87	2,987.31	
E 10-405-201 MEDICARE MATCH	852.99	757.13	780.38	1,497.33	716.95	
E 10-405-202 TCDRS COUNTY MATCH	6,470.80	5,940.91	5,722.75	10,980.41	5,257.66	
E 10-405-205 HOSP & LIFE INSURANCE	13,849.28	14,936.69	15,161.64	\$ 31,172.332	16,010.69	Includes Deputy
E 10-405-215 CAR ALLOWANCE	8,400.00	-	-	-	0.00	
10-405-336 VEHICLE INSURANCE			750.00	1,500.00	750.00	
E 10-405-325 MISCELLANEOUS, BONDS & DUES	368.00	500.00	400.00	400.00	0.00	
E 10-405-326 MISC.TRAVEL & SCHOOLING	822.30	1,200.00	1,000.00	1,500.00	500.00	
10-405-347 VEHICLE MAINT	-	2,000.00	2,000.00	4,000.00	2,000.00	
10-405-412 AMMUNITION		500.00	200.00	500.00	300.00	
E 10-405-406 OFFICE SUPPLIES	162.00	700.00	500.00	500.00	0.00	
E 10-405-411 UNIFORMS	263.78	300.00	300.00	700.00	400.00	
10-405-415 GAS & OIL		3,000.00	3,000.00	4,000.00	1,000.00	
E 10-405-417 COMPUTER & PROGRAMS	727.32	2,000.00	2,000.00	3,400.00	1,400.00	
10-405-501 EQUIPMENT & FURNITURE	1,545.56	-	-	-	0.00	
10-405-505 CAPITAL OUTLAY	-	13,000.00	13,000.00	18,500.00	5,500.00	
CONSTABLE	87,534.23	98,464.41	100,091.33	184,710.86	84,619.53	84.54%
E 10-410-000 CO EXTENSION AGENT						
E 10-410-103 SECRETARY SALARY	42,000.00	42,000.00	42,000.00	43,050.00	1,050.00	
E 10-410-104 CO.EXT AGENT/HOME DEMO SALARY	30,108.72	30,108.72	30,108.72	30,861.44	752.72	
E 10-410-125 LONGEVITY PAY	650.00	700.00	-	50.00	50.00	
E 10-410-200 FICA MATCH	4,479.78	4,550.55	4,506.80	4,622.59	115.79	
E 10-410-201 MEDICARE MATCH	1,047.68	1,055.73	1,081.63	1,109.42	27.79	
E 10-410-202 TCDRS COUNTY MATCH	4,691.50	5,025.79	4,620.00	4,741.00	121.00	
E 10-410-205 HOSP & LIFE INSURANCE	13,929.56	14,936.69	15,161.64	\$ 15,586.17	424.53	
E 10-410-308 COMPUTER & MAINTENANCE	835.00	1,000.00	1,000.00	1,000.00	0.00	
E 10-410-321 REPAIRS & REPLACEMENTS	-	-	-	-	0.00	
E 10-410-326 TRAVEL & SCHOOL/BOTH AGENTS	15,910.85	18,200.00	14,000.00	14,000.00	0.00	
E 10-410-351 BLDG. RENTAL	400.00	1,000.00	1,000.00	1,000.00	0.00	
E 10-410-402 COPIER SUPPLIES	250.00	250.00	250.00	250.00	0.00	
E 10-410-403 EDUCATIONAL SUPPLIES	732.60	1,000.00	1,000.00	1,000.00	0.00	
E 10-410-406 OFFICE SUPPLIES	567.70	1,000.00	1,000.00	1,000.00	0.00	
CO EXTENSION AGENT	115,603.39	120,827.47	115,728.79	118,270.62	2,541.83	2.20%
10-420-000 TAX COLLECTOR						
E 10-420-101 SALARY	49,875.00	49,875.00	49,875.00	51,121.92	1,246.92	
E 10-420-111 DEPUTY ONE SALARY	43,050.00	43,050.00	43,050.00	44,126.28	1,076.28	
E 10-420-112 DEPUTY TWO SALARY	42,000.00	42,000.00	42,000.00	43,050.00	1,050.00	
E 10-420-125 LONGEVITY PAY	1,500.00	1,650.00	1,800.00	1,500.00	(300.00)	
E 10-420-200 FICA MATCH	8,183.41	8,535.94	8,545.31	8,737.39	192.08	
E 10-420-201 MEDICARE MATCH	1,913.90	1,980.34	2,050.88	2,096.97	46.10	

	Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget
E 10-420-202 TCDRS COUNTY MATCH	15,006.84	16,074.88	15,039.75	15,377.80	338.05
E 10-420-205 HOSP & LIFE INSURANCE	41,788.68	44,810.07	45,484.92	\$ 46,758.50	1,273.58
E 10-420-321 REPAIRS & REPLACEMENTS	0	0	0	0	0.00
E 10-420-325 MISCELLANEOUS, BONDS & DUES	125.00	3,385.00	3,385.00	3,385.00	0.00
E 10-420-326 MISC.TRAVEL & SCHOOLING	430.00	2,400.00	2,400.00	2,400.00	0.00
E 10-420-327 VOTER REGISTRATION	0	0	0	0	0.00
E 10-420-406 OFFICE SUPPLIES	537.29	1,200.00	1,200.00	1,200.00	0.00
E 10-420-417 COMPUTER & PROGRAMS	0	-	-	-	0.00
TAX COLLECTOR	204,410.12	214,961.22	214,830.86	219,753.86	4,923.00 2.29%
10-430-000 COUNTY ATTORNEY					
E 10-430-101 SALARY	49,875.00	49,875.00	49,875.00	51,121.92	1,246.92
E 10-430-103 SECRETARY SALARY	42,000.00	42,000.00	42,000.00	43,050.00	1,050.00
E 10-430-121 STATE SALARY SUPPLEMENT	23,333.00	23,333.00	28,000.00	28,000.00	0.00
E 10-430-125 LONGEVITY PAY	700.00	800.00	900.00	1,000.00	100.00
E 10-430-200 FICA MATCH	6,757.05	7,250.50	7,548.44	7,698.25	149.81
E 10-430-201 MEDICARE MATCH	1,580.25	1,682.12	1,811.63	1,847.58	35.95
E 10-430-202 TCDRS COUNTY MATCH	12,749.84	13,654.14	13,285.25	13,548.91	263.66
E 10-430-205 HOSP & LIFE INSURANCE	27,859.12	29,873.38	30,323.28	\$ 31,172.33	849.05
E 10-430-325 MISCELLANEOUS, BONDS & DUES	75.00	300.00	300.00	300.00	0.00
E 10-430-326 MISC.TRAVEL & SCHOOLING	-	2,000.00	2,000.00	2,000.00	0.00
E 10-430-406 OFFICE SUPPLIES/MISCELANOUS EXPENSES	681.25	8,000.00	8,000.00	8,000.00	0.00
E 10-430-417 COMPUTER & PROGRAMS	1,690.00	3,500.00	3,500.00	3,500.00	0.00
COUNTY ATTORNEY	167,300.51	182,268.14	187,543.59	191,238.99	3,695.39 1.97%
10-440-000 COUNTY CLERK					
E 10-440-101 SALARY	49,875.00	49,875.00	49,875.00	51,121.92	1,246.92
E 10-440-110 1ST ASSISTANT/MULTITASK	45,150.00	45,150.00	45,150.00	46,278.72	1,128.72
E 10-440-112 DEPUTY TWO SALARY	-	-	37,000.00	38,925.00	1,925.00
E 10-440-114 TEMPORARY EMPLOYEE	-	10,000.00	-	-	0.00
E 10-440-115 ELECTION JUDGES	1,122.00	-	-	-	0.00
E 10-440-125 LONGEVITY PAY	1,200.00	1,300.00	1,400.00	1,550.00	150.00
E 10-440-200 FICA MATCH	5,912.87	6,645.31	8,339.06	8,617.23	278.17
E 10-440-201 MEDICARE MATCH	1,382.85	1,541.71	2,001.38	2,068.13	66.76
E 10-440-202 TCDRS COUNTY MATCH	10,584.84	12,514.45	14,676.75	15,166.32	489.57
E 10-440-205 HOSP & LIFE INSURANCE	27,859.12	29,873.38	45,484.92	\$ 46,758.50	1,273.58
E 10-440-321 REPAIRS & REPLACEMENTS	-	-	-	-	0.00
E 10-440-325 MISCELLANEOUS, BONDS & DUES	697.00	600.00	600.00	600.00	0.00
E 10-440-326 MISC. TRAVEL & SCHOOLING	3,149.75	3,000.00	3,000.00	3,000.00	0.00
E 10-440-329 ELECTION EXPENSE	-	-	-	-	0.00
E 10-440-406 OFFICE & COPY MACHINE SUPPLIES	782.48	2,000.00	2,000.00	2,000.00	0.00
E 10-440-417 COMPUTER & PROGRAMS	68.99	2,355.96	2,300.00	2,300.00	0.00
E 10-440-497 VOT MACH.&SFTWR EXP(HAVA)	-	-	-	-	0.00
E 10-440-501 EQUIPMENT & FURNITURE	-	-	-	-	0.00
COUNTY CLERK	147,784.90	164,855.82	211,827.11	218,385.82	6,558.71 3.10%
10-445-000 ELECTION ADMINISTRATOR					

	Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget
E 10-445-111 ELECTION ADMIN SALARY	42,000.00	42,000.00	42,000.00	44,050.00	2,050.00
E 10-445-115 ELECTION JUDGES	11,925.00	25,000.00	25,000.00	25,000.00	0.00
E 10-445-125 LONGEVITY PAY	-	50.00	100.00	150.00	50.00
E 10-445-200 FICA MATCH	2,546.21	4,190.63	4,193.75	4,325.00	131.25
E 10-445-201 MEDICARE MATCH	595.48	972.23	1,006.50	1,038.00	31.50
E 10-445-202 TCDRS COUNTY MATCH	4,620.00	4,949.29	4,631.00	4,862.00	231.00
E 10-445-205 HOSP & LIFE INSURANCE	13,929.56	14,936.69	15,161.64	\$ 15,586.17	424.53
E 10-445-325 MISCELLANEOUS, BONDS & DUES	370.00	500.00	500.00	500.00	0.00
E 10-445-326 MISC. TRAVEL & SCHOOLING	2,372.74	2,000.00	2,000.00	2,000.00	0.00
E 10-445-327 VOTER REGISTRATION	297.00	2,550.00	2,550.00	2,550.00	0.00
E 10-445-329 ELECTION EXPENSE	42,024.12	55,000.00	55,000.00	55,000.00	0.00
E 10-445-406 OFFICE SUPPLIES	875.67	1,000.00	1,000.00	1,000.00	0.00
E 10-445-497 VOTING MACHINE & SOFTWARE EXPENSE	42,859.77	50,000.00	45,000.00	52,722.00	7,722.00
10-445-501 VOTING MACHINE FEE FOR EQUIPMENT			4,772.50	4,772.50	0.00
10-445-708 ELECTION SERVICE FEE		538.98	1,437.41	1,437.41	0.00
ELECTION ADMINISTRATOR	164,415.55	203,687.81	204,352.80	214,993.08	10,640.28 5.21%
10-450-000 COUNTY JUDGE					
E 10-450-101 SALARY	50,925.00	50,925.00	50,925.00	52,198.08	1,273.08
E 10-450-103 GRANT FACILITATOR SALARY	-	-	-	-	0.00
E 10-450-110 FIRST ASST/MULTI TASK SALARY	45,150.00	45,150.00	45,150.00	46,278.72	1,128.72
E 10-450-121 STATE SALARY SUPPLEMENT	25,200.00	25,200.00	25,200.00	25,200.00	0.00
E 10-450-125 LONGEVITY PAY	1,150.00	150.00	250.00	350.00	100.00
E 10-450-200 FICA MATCH	7,933.92	7,964.06	7,970.31	8,126.68	156.36
E 10-450-201 MEDICARE MATCH	1,855.54	1,847.66	1,912.88	1,950.40	37.53
E 10-450-202 TCDRS COUNTY MATCH	14,126.85	14,997.92	14,027.75	14,302.95	275.20
E 10-450-205 HOSP & LIFE INSURANCE	27,821.71	29,873.38	30,323.28	\$ 31,172.33	849.05
E 10-450-215 CAR ALLOWANCE	6,000.00	6,000.00	6,000.00	6,000.00	0.00
E 10-450-321 REPAIRS & REPLACEMENTS	0	0	0	0	0.00
E 10-450-325 MISCELLANEOUS, BOND & DUES	1,442.50	1,442.50	1,442.50	1,442.50	0.00
E 10-450-326 MISC. TRAVEL & SCHOOLING	5,681.24	5,000.00	5,000.00	5,000.00	0.00
E 10-450-361 COUNTY CT JURORS	-	1,700.00	1,700.00	1,700.00	0.00
E 10-450-363 COUNTY CT REPORTERS	-	1,000.00	1,000.00	1,000.00	0.00
E 10-450-364 COUNTY CT APPT'D ATTY	3,300.00	5,000.00	5,000.00	5,000.00	0.00
E 10-450-366 COUNTY CT/MISC & WITNESS	-	200.00	200.00	200.00	0.00
E 10-450-369 COMMITMENT EXPENSE	3,662.00	2,000.00	2,000.00	4,500.00	2,500.00
E 10-450-370 COUNTY CT INTERPRETERS	175.00	300.00	300.00	300.00	0.00
E 10-450-373 SPECIAL PROSECUTOR/JUDGE	-	500.00	500.00	500.00	0.00
E 10-450-378 EXCESS FESS/CO.JUDGE SUPPLMENT	-	422.67	635.33	635.33	0.00
E 10-450-393 JUDGES EDUCATION FUND EXPENSE	85.00	200.00	200.00	200.00	0.00
E 10-450-406 OFFICE SUPPLIES	410.03	400.00	400.00	400.00	0.00
E 10-450-417 COMPUTER & PROGRAMS	559.46	6,523.00	6,523.00	6,523.00	0.00
E 10-450-501 EQUIPMENT & FURNITURE	-	-	-	-	0.00
COUNTY JUDGE	195,478.25	206,796.20	206,660.05	212,979.99	6,319.94 3.06%
10-460-000 COUNTY TREASURER					
E 10-460-101 SALARY	49,875.00	49,875.00	49,875.00	51,121.92	1,246.92

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget		
E	10-460-110	1ST ASSISTANT/MULTITASK	45,150.00	45,150.00	45,150.00	46,278.72	1,128.72	
E	10-460-125	LONGEVITY PAY	800.00	900.00	1,000.00	1,100.00	100.00	
E	10-460-200	FICA MATCH	5,611.79	5,995.31	6,001.56	6,156.29	154.73	
E	10-460-201	MEDICARE MATCH	1,312.46	1,390.91	1,440.38	1,477.51	37.13	
E	10-460-202	TCDRS COUNTY MATCH	10,540.84	11,290.37	10,562.75	10,835.07	272.32	
E	10-460-205	HOSP & LIFE INSURANCE	14,039.04	29,873.38	30,323.28	\$ 31,172.33	849.05	
E	10-460-308	COMPUTER MAINTENANCE	-	-	-	-	0.00	
E	10-460-321	REPAIRS & REPLACEMENTS	-	-	-	-	0.00	
E	10-460-325	MISCELLANEOUS, BONDS & DUES	403.00	500.00	500.00	500.00	0.00	
E	10-460-326	MISC.TRAVEL & SCHOOLING	5,780.49	6,000.00	6,000.00	6,000.00	0.00	
E	10-460-406	OFFICE SUPPLIES	1,028.67	1,000.00	1,000.00	1,000.00	0.00	
E	10-460-417	COMPUTER & PROGRAMS	2,910.00	31,182.00	31,182.00	31,182.00	0.00	
		COUNTY TREASURER	137,451.29	183,156.98	183,034.97	186,823.84	3,788.87	2.07%
		10-470-000 COUNTY AUDITOR						
E	10-470-102	SALARY	57,750.00	57,750.00	57,750.00	59,193.72	1,443.72	
E	10-470-125	LONGEVITY PAY	150.00	200.00	250.00	300.00	50.00	
E	10-470-200	FICA MATCH	3,589.86	3,621.88	3,625.00	3,718.36	93.36	
E	10-470-201	MEDICARE MATCH	839.54	840.28	870.00	892.41	22.41	
E	10-470-202	TCDRS COUNTY MATCH	6,369.06	6,820.72	6,380.00	6,544.31	164.31	
E	10-470-205	HOSP & LIFE INSURANCE	13,929.56	14,936.69	15,161.64	\$ 15,586.17	424.53	
E	10-470-321	REPAIRS & REPLACEMENTS	-	-	-	-	0.00	
E	10-470-325	MISCELLANEOUS, BONDS & DUES	328.00	435.00	435.00	435.00	0.00	
E	10-470-326	MISC.TRAVEL & SCHOOLING	3,299.73	3,500.00	3,500.00	3,500.00	0.00	
E	10-470-406	OFFICE SUPPLIES	169.83	300.00	400.00	400.00	0.00	
E	10-470-417	COMPUTER & PROGRAMS	300.00	300.00	300.00	300.00	0.00	
E	10-470-501	EQUIPMENT & FURNITURE	-	-	-	-	0.00	
		COUNTY AUDITOR	86,725.58	88,704.56	88,671.64	90,869.96	2,198.32	2.48%
		10-480-000 DISTRICT CLERK						
E	10-480-101	SALARY	49,875.00	49,875.00	49,875.00	51,121.92	1,246.92	
E	10-480-111	DEPUTY ONE SALARY	43,050.00	43,050.00	43,050.00	44,126.28	1,076.28	
E	10-480-112	DEPUTY CLERK TWO	38,230.40	42,000.00	42,000.00	43,050.00	1,050.00	
E	10-480-125	LONGEVITY PAY	1,850.00	1,850.00	2,000.00	2,150.00	150.00	
E	10-480-200	FICA MATCH	8,082.56	8,548.44	8,557.81	8,778.01	220.20	
E	10-480-201	MEDICARE MATCH	1,890.31	1,983.24	2,053.88	2,106.72	52.85	
E	10-480-202	TCDRS COUNTY MATCH	14,630.68	16,098.42	15,061.75	15,449.30	387.55	
E	10-480-205	HOSP & LIFE INSURANCE	38,367.99	44,810.07	45,484.92	\$ 46,758.50	1,273.58	
E	10-480-321	REPAIRS & REPLACEMENT	-	-	-	-	0.00	
E	10-480-325	MISCELLANEOUS, BONDS & DUES	487.00	500.00	500.00	500.00	0.00	
E	10-480-326	MISC.TRAVEL & SCHOOLING	1,638.55	4,000.00	4,000.00	4,000.00	0.00	
E	10-480-406	OFFICE SUPPLIES	2,768.87	2,250.00	2,250.00	2,250.00	0.00	
E	10-480-417	COMPUTER & PROGRAMS	11,244.00	1,000.00	1,000.00	1,000.00	0.00	
E	10-480-501	EQUIPMENT & FURNITURE	-	-	-	-	0.00	
E	10-480-506	E-FILE	-	-	-	-	0.00	
		DISTRICT CLERK	212,115.36	215,965.16	215,833.36	221,290.74	5,457.38	2.53%

	Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget
10-490-000 DIST JUDGE/CT COORD/CT REPORTER					
E 10-490-102 CT REPORTER SALARY	25,349.43	25,349.43	25,349.43	25,983.12	633.69
E 10-490-104 DIST CT COORD. SALARY	16,612.08	16,612.08	16,612.08	17,027.40	415.32
E 10-490-112 DIST.CT./ ASST.COOR SALARY	-	-	-	-	0.00
E 10-490-114 TEMP.RELIEF DC.COOR.	-	1,000.00	1,000.00	1,000.00	0.00
E 10-490-125 LONGEVITY PAY	950.00	1,050.00	1,150.00	1,250.00	100.00
E 10-490-200 FICA MATCH	2,660.50	2,750.72	2,756.97	2,828.78	71.81
E 10-490-201 MEDICARE MATCH	622.18	638.17	661.67	678.91	17.24
E 10-490-202 TCDRS COUNTY MATCH	4,720.30	5,180.15	4,742.27	4,868.66	126.39
E 10-490-205 HOSP & LIFE INSURANCE	3,005.46	14,936.69	15,161.64	\$ 15,586.17	424.53
E 10-490-308 COMPUTER MAINTENANCE	-	3,600.00	3,600.00	3,600.00	0.00
E 10-490-314 DIST JUDGE LIABILITY INS	-	500.00	500.00	500.00	0.00
E 10-490-321 REPAIRS & REPLACEMENTS	-	200.00	200.00	200.00	0.00
E 10-490-325 MISCELLANEOUS, BONDS & DUES	-	-	-	-	0.00
E 10-490-326 TRAVEL & SCHOOLING	1,092.19	2,500.00	2,500.00	2,500.00	0.00
E 10-490-357 TRAVELING JUDGES	211.05	1,000.00	1,000.00	1,000.00	0.00
E 10-490-361 DIST CT JURORS	9,440.00	22,000.00	22,000.00	22,000.00	0.00
E 10-490-362 DIST CT SUPPLIES	-	500.00	500.00	500.00	0.00
E 10-490-363 DIST CT REPORTERS	1,007.82	2,000.00	2,000.00	2,000.00	0.00
E 10-490-364 DIST CT APPT'D ATTY	70,069.29	70,000.00	70,000.00	70,000.00	0.00
E 10-490-365 DIST CT PRO RATA 8TH JUD	539.72	963.78	963.78	963.78	0.00
E 10-490-366 DIST CT MISC & WITNESS	4,137.76	5,000.00	5,000.00	75,000.00	70,000.00
E 10-490-367 PREP STATEMENTS	-	6,000.00	6,000.00	6,000.00	0.00
E 10-490-406 OFFICE SUPPLIES	926.37	1,000.00	1,000.00	1,000.00	0.00
E 10-490-417 COMPUTER & PROGRAMS	5,364.00	64,120.00	64,120.00	64,120.00	0.00
E 10-490-501 EQUIPMENT & FURNITURE	-	500.00	500.00	500.00	0.00
DIST JUDGE/CT COORD/CT REPORTER	146,708.15	247,401.02	247,317.84	319,106.81	71,788.98 29.03%
10-500-000 LIBRARY					
E 10-500-111 LIBRARIAN SALARY	43,050.00	43,050.00	43,050.00	44,126.28	1,076.28
E 10-500-112 ASSISTANT LIBRARIAN	42,000.00	42,000.00	42,000.00	43,050.00	1,050.00
E 10-500-125 LONGEVITY PAY	1,200.00	1,300.00	1,300.00	1,400.00	100.00
E 10-500-200 FICA MATCH	4,536.75	5,396.88	5,396.88	5,536.02	139.14
E 10-500-201 MEDICARE MATCH	1,061.10	1,252.08	1,295.25	1,328.64	33.39
E 10-500-202 TCDRS COUNTY MATCH	9,487.56	10,163.40	9,498.50	9,743.39	244.89
E 10-500-205 HOSP & LIFE INSURANCE	27,859.12	29,873.38	30,323.28	\$ 31,172.33	849.05
E 10-500-326 MISC. TRAVEL & SCHOOLING	1,915.47	2,000.00	2,000.00	2,000.00	0.00
LIBRARY	131,110.00	135,035.73	134,863.91	138,356.66	3,492.76 2.59%
10-510-000 BLDG. MAIN/JANITOR					
E 10-510-110 MULTITASK SALARY	45,150.00	45,150.00	45,150.00	46,278.72	1,128.72
E 10-510-112 CUSTODIAN TWO	43,050.00	43,050.00	43,050.00	44,126.28	1,076.28
E 10-510-125 LONGEVITY PAY	200.00	300.00	400.00	500.00	100.00
E 10-510-200 FICA MATCH	5,425.79	5,531.25	5,537.50	5,681.56	144.06
E 10-510-201 MEDICARE MATCH	1,268.94	1,283.25	1,329.00	1,363.58	34.58
E 10-510-202 TCDRS COUNTY MATCH	9,724.12	10,416.45	9,746.00	9,999.55	253.55
E 10-510-205 HOSP & LIFE INSURANCE	27,859.12	29,873.38	30,323.28	\$ 31,172.33	849.05

	Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget	
E 10-510-321	REPAIRS & REPLACEMENTS	719.25	2,000.00	2,000.00	2,000.00	0.00
E 10-510-324	MISCELLANEOUS EXPENSE	69.04	1,200.00	1,200.00	1,200.00	0.00
E 10-510-331	PEST CONTROL	1,565.00	2,000.00	2,000.00	2,000.00	0.00
E 10-510-350	CLEAN-BLDG/FLOOR/AC VENTS	2,571.00	6,000.00	6,000.00	6,000.00	0.00
E 10-510-394	YARD MAINTENANCE & TREES	9,954.08	5,350.00	5,350.00	5,350.00	0.00
E 10-510-404	JANITOR SUPPLIES	4,163.46	6,000.00	6,000.00	6,000.00	0.00
E 10-510-411	UNIFORMS	-	-	-	-	0.00
E 10-510-501	JANITOR EQUIPMENT	-	300.00	300.00	300.00	0.00
	BLDG. MAIN/JANITOR	151,719.80	158,454.33	158,385.78	161,972.02	3,586.24 2.26%
	10-530-000 JUSTICE OF THE PEACE					
E 10-530-101	SALARY	49,875.00	49,875.00	49,875.00	51,121.92	1,246.92
E 10-530-111	CLERK ONE SALARY	43,050.00	43,050.00	43,050.00	44,126.28	1,076.28
E 10-530-112	CLERK TWO SALARY	42,000.00	42,000.00	42,000.00	43,050.00	1,050.00
E 10-530-114	RELIEF DEPUTY/ SALARY	247.50	-	-	15,600.00	15,600.00
E 10-530-125	LONGEVITY PAY	1,550.00	1,700.00	950.00	1,100.00	150.00
E 10-530-200	FICA MATCH	8,511.03	8,539.06	8,492.19	9,687.39	1,195.20
E 10-530-201	MEDICARE MATCH	1,990.53	1,981.06	2,038.13	2,324.97	286.85
E 10-530-202	TCDRS COUNTY MATCH	15,012.34	16,080.76	14,946.25	17,049.80	2,103.55
E 10-530-205	HOSP & LIFE INSURANCE	27,946.08	44,810.07	45,484.92	\$ 46,758.50	1,273.58
E 10-530-308	COMPUTER MAINTENANCE	-	-	-	-	0.00
E 10-530-321	REPAIRS & REPLACEMENTS	-	-	-	-	0.00
E 10-530-325	MISCELLANEOUS, BONDS, & DUES	347.50	750.00	750.00	750.00	0.00
E 10-530-326	MISC. TRAVEL & SCHOOLING	1,189.96	2,000.00	2,000.00	2,000.00	0.00
E 10-530-361	JUSTICE CT JURORS	-	1,500.00	1,500.00	1,500.00	0.00
E 10-530-364	JUSTICE CT APPT'D ATTY	-	1,000.00	1,000.00	1,000.00	0.00
E 10-530-370	JP CT INTERPRETERS	-	250.00	250.00	250.00	0.00
E 10-530-375	JP CT APPT'D JUDGE	1,018.40	1,000.00	1,000.00	1,000.00	0.00
E 10-530-406	OFFICE SUPPLIES	1,304.60	2,000.00	2,000.00	2,000.00	0.00
E 10-530-417	COMPUTER & PROGRAMS	9,562.44	12,000.00	12,000.00	12,000.00	0.00
E 10-530-487	JP DS2 FEES	0	0	0	0	0.00
E 10-530-501	EQUIPMENT & FURNITURE	0	0	0	0	0.00
	JUSTICE OF THE PEACE	203,605.38	228,535.96	227,336.48	251,318.86	23,982.38 10.55%
	10-540-000 EMERGENCY MANAGEMENT					
E 10-540-111	EMG MGMT COORD SALARY	51,909.40	43,050.00	43,050.00	44,126.28	1,076.28
E 10-540-112	VSO SUPERVISION		2,000.00	2,000.00	2,000.04	0.04
E 10-540-116	SAFEROOM GRANT ADMIN				2,000.04	2,000.04
E 10-540-125	LONGEVITY PAY	150.00	-	50.00	100.00	50.00
E 10-540-200	FICA MATCH	2,978.10	2,815.63	2,818.75	3,014.15	195.40
E 10-540-201	MEDICARE MATCH	696.50	653.23	676.50	723.40	46.90
E 10-540-202	TCDRS COUNTY MATCH	5,726.58	5,302.39	4,961.00	5,304.90	343.90
E 10-540-205	HOSP & LIFE INSURANCE	11,610.12	14,936.69	15,161.64	\$ 15,586.17	424.53
E 10-540-215	CAR ALLOWANCE	-	-	-	-	0.00
E 10-540-321	REPAIRS & REPLACEMENTS	-	-	-	-	0.00
E 10-540-326	MISC. TRAVEL & SCHOOLING	424.63	2,000.00	2,000.00	2,000.00	0.00
E 10-540-336	VEHICLE INSURANCE	141.00	150.00	380.00	380.00	0.00

	Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget	
E 10-540-347	VEHICLE MAINTENANCE/FUEL	1,013.69	3,000.00	3,000.00	3,000.00	0.00
E 10-540-405	WEATHER TAP MEMBERSHIP	-	-	-	-	0.00
E 10-540-406	OFFICE SUPPLIES	733.48	500.00	500.00	500.00	0.00
E 10-540-417	COMPUTER & PROGRAMS	-	4,700.00	4,700.00	4,700.00	0.00
E 10-540-505	CAPITAL OUTLAY	-	-	3,000.00	3,000.00	0.00
	EMERGENCY MANAGEMENT	75,383.50	79,107.93	82,297.89	86,434.97	4,137.08 5.03%
	10-545-000 HEALTH OFFICER					
E 10-545-350	CO HEALTH OFFICER AUTH	50.00	1,000.00	1,000.00	1,000.00	0.00
	10-550-000 VETERAN SERVICE OFFICER					
	10-550-350 VET SRVC CONTRACT LABOR		10,000.00	10,000.00	12,750.00	2,750.00
E 10-550-111	VET SRVC OFF SALARY	1,475.55	-	-	-	0.00
E 10-550-200	FICA MATCH	91.44	-	-	-	0.00
E 10-550-201	MEDICARE MATCH	21.42	-	-	-	0.00
E 10-550-202	TCDRS	-	-	-	-	0.00
E 10-550-326	MISC. TRAVEL & SCHOOLING	-	-	-	-	0.00
E 10-550-406	OFFICE SUPPLIES	-	100.00	100.00	100.00	0.00
E 10-550-501	EQUIPMENT & FURNITURE	0	0	0	0	0.00
	VETERAN SERVICE OFFICER	1,588.41	10,100.00	10,100.00	12,850.00	2,750.00 27.23%
	10-560-000 HIGHWAY PATROL SECRETARY					
E 10-560-103	SECRETARY SALARY	43,050.00	43,050.00	43,050.00	44,126.28	1,076.28
E 10-560-125	LONGEVITY PAY	150.00	200.00	250.00	300.00	50.00
E 10-560-200	FICA MATCH	2,407.07	2,703.13	2,706.25	2,776.64	70.39
E 10-560-201	MEDICARE MATCH	562.92	627.13	649.50	666.39	16.89
E 10-560-202	TCDRS COUNTY MATCH	4,752.06	5,090.53	4,763.00	4,886.89	123.89
E 10-560-205	HOSP & LIFE INSURANCE	13,929.56	14,936.69	15,161.64	\$ 15,586.17	424.53
E 10-560-308	COMPUTER MAINTENANCE	0	0	0	0	0.00
E 10-560-321	REPAIRS & REPLACEMENT	0	0	0	0	0.00
E 10-560-330	MISCELLANEOUS/LICENSE & WEIGHT	-	250.00	250.00	300.00	50.00
E 10-560-406	OFFICE SUPPLIES	1,493.45	1,500.00	1,500.00	1,500.00	0.00
E 10-560-417	COMPUTER & PROGRAMS	129.89	700.00	1,700.00	1,700.00	0.00
E 10-560-418	MISCELLANEOUS/RADAR & REPAIRS	-	210.00	210.00	210.00	0.00
E 10-560-501	EQUIPMENT & FURN./LEASE EQUIP.	6,308.00	6,800.00	1,000.00	500.00	(500.00)
	HIGHWAY PATROL SECRETARY	72,782.95	76,067.47	71,240.39	72,552.37	1,311.98 1.84%
	10-565-000 OSSF EXPENSES					
E 10-565-321	REPAIRS & REPLACE	0	0	0	0	0.00
E 10-565-322	TESTING/LAB WORK	290.00	500.00	500.00	500.00	0.00
E 10-565-326	MISC.TRAVEL & SCHOOL	766.82	-	-	-	0.00
E 10-565-350	OSSF CONTRACT LABOR EXP.	32,000.08	32,000.08	32,000.08	32,800.08	800.00
E 10-565-406	OFFICE SUPPLIES	-	-	-	-	0.00
E 10-565-417	COMPUTER & PROGRAMS	-	-	-	-	0.00
	OSSF EXPENSES	33,056.90	32,500.08	32,500.08	33,300.08	800.00
	10-570-000 INDIGENT HEALTH CARE					

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget		
E	10-570-319	MEDICAL EXPENSES	61,051.56	100,000.00	100,000.00	100,000.00	0.00	
E	10-570-320	MEDICAL EXPENSES - JAIL	79,334.51	100,000.00	100,000.00	100,000.00	0.00	
		INDIGENT HEALTH CARE	140,386.07	200,000.00	200,000.00	200,000.00	0.00	0.00%
		10-575-000 JUVENILE EXPENSES						
E	10-575-317	PRO RATA SHARE	56,360.64	60,719.40	60,719.40	63,969.40	3,250.00	
E	10-575-318	BOARD MEMBERS EXPENSE	-	250.00	250.00	-	(250.00)	
E	10-575-376	RES TREATMENT&FOSTER CARE	400.00	45,000.00	45,000.00	42,000.00	(3,000.00)	
E	10-575-377	CT APPT'D ATTY	-	3,000.00	3,000.00	3,000.00	0.00	
		JUVENILE EXPENSES	56,760.64	108,969.40	108,969.40	108,969.40	0.00	0.00%
		10-580-000 NON DEPARTMENTAL						
E	10-580-203	WORKER'S COMPENSATION	42,774.00	48,000.00	48,000.00	48,000.00	0.00	
E	10-580-204	UNEMPLOYMENT	14,946.22	15,000.00	15,000.00	15,000.00	0.00	
E	10-580-302	AUDIT	27,750.00	35,000.00	35,000.00	45,000.00	10,000.00	Single Audit Increase?
E	10-580-303	C/C CHILD WELFARE SUPPORT	1,000.00	1,000.00	1,000.00	1,000.00	0.00	
E	10-580-304	EMERGENCY MEDICAL DIRECTOR	6,000.00	6,000.00	6,000.00	6,000.00	0.00	
E	10-580-305	TAX APPR.DIST./OPERATING BUDGET	138,750.67	145,000.00	150,000.00	166,000.00	16,000.00	
E	10-580-306	TAX APPR.DIST./COLLECTION BUDGET	45,105.29	45,000.00	50,000.00	50,000.00	0.00	
E	10-580-307	C/C SENIOR CITIZENS, INC.	4,000.00	4,000.00	4,000.00	4,000.00	0.00	
E	10-580-308	COMP MTN/INTERNET/ALL	38,368.29	35,000.00	35,000.00	35,000.00	0.00	
E	10-580-309	COPY MACH./MTN.,PAY.,REPR.&SUPPLIES	10,906.47	20,000.00	20,000.00	20,000.00	0.00	
E	10-580-310	GOVERNMENT DAM REPAIRS	-	1,000.00	1,000.00	1,000.00	0.00	
E	10-580-311	DISTRICT ATTY.OFF. PRO RATA SHARE	93,402.40	110,448.00	110,448.00	120,724.00	10,276.00	
E	10-580-313	RISK MGM.POOL INSURANCE	86,724.00	96,500.00	96,500.00	110,000.00	13,500.00	
E	10-580-315	C/C BONDS & INSURANCES	820.00	1,000.00	1,000.00	1,000.00	0.00	
E	10-580-316	INQUESTS & AUTOPSIES	37,751.00	50,000.00	50,000.00	50,000.00	0.00	
E	10-580-320	PETROLIA SENIOR CITIZENS, INC.	4,000.00	4,000.00	4,000.00	4,000.00	0.00	
E	10-580-322	ELEVATOR MAINTENANCE CONTRACT	1,595.00	2,000.00	2,000.00	2,000.00	0.00	
E	10-580-324	MISC SALARY EXPENSE	-	5,000.00	5,000.00	5,000.00	0.00	
E	10-580-328	PUBLIC DEFENDER(CAPITAL MURDER CASE	8,344.00	7,000.00	7,000.00	7,000.00	0.00	
E	10-580-332	LEGAL FEES EXPENSE	1,717.97	10,000.00	60,000.00	30,000.00	(30,000.00)	
E	10-580-333	PAUPERS & INDIGENTS	10,000.00	10,000.00	10,000.00	10,000.00	0.00	
E	10-580-335	GRANTS PAID OUT	-	50,000.00	85,692.00	90,000.00	4,308.00	
	10-580-337	SAFE ROOM GRANT EXPENSE				300,000.00	300,000.00	
	10-380-357	CCMH SUBSIDY		100,000.00	100,000.00	100,000.00	0.00	
E	10-580-340	UTILITIES (ALL DEPARTMENTS)	63,273.29	70,000.00	75,000.00	75,000.00	0.00	
E	10-580-348	INVESTIGATORS	-	500.00	500.00	-	(500.00)	
E	10-580-350	CONTRACT/CLEANING & LABOR	8,500.00	8,500.00	8,500.00	8,500.00	0.00	
E	10-580-352	SUBDIVISION EXPENSES	-	500.00	500.00	500.00	0.00	
E	10-580-353	CLAY COUNTY REDISTRICTING	-	-	6,750.00	6,750.00	0.00	
E	10-580-356	SALE OF ESTRAY/CARE OF ANIMALS	-	2,000.00	2,000.00	3,000.00	1,000.00	
E	10-580-358	MHMR SUBSIDY	2,900.00	2,900.00	2,900.00	2,900.00	0.00	
E	10-580-360	PSYCHOLOGICAL EVALUATIONS	400.00	1,000.00	1,000.00	1,000.00	0.00	
E	10-580-379	ROLLBACK	-	7,284.48	7,284.48	7,284.48	0.00	
E	10-580-380	DIST.CLK/UNIDENTIFIABLE FUNDS	-	16,790.15	16,790.15	16,790.15	0.00	

	Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget	
E 10-580-407	11,863.64	15,000.00	15,000.00	17,500.00	2,500.00	
E 10-580-408	-	400.00	400.00	400.00	0.00	
E 10-580-501	13,694.07	20,000.00	20,000.00	20,000.00	0.00	
E 10-580-502	-	230,000.00	-	-	0.00	
E 10-580-503	-	-	-	-	0.00	
E 10-580-504	25,048.69	175,000.00	175,000.00	175,000.00	0.00	
E 10-580-505	-	50,000.00	50,000.00	100,000.00	50,000.00	\$250,000 in committed fund
E 10-580-515	-	50,000.00	50,000.00	121,175.69	71,175.69	33,112.95 in fund Current Balance
E 10-580-701	11,211.15	100,000.00	100,000.00	100,000.00	0.00	
E 10-580-702	3,000.00	3,000.00	3,000.00	3,000.00	0.00	
E 10-580-704	-	500.00	500.00	500.00	0.00	
E 10-580-705	20,961.92	50,000.00	50,000.00	50,000.00	0.00	
E 10-580-706	-	1,607.17	24,350.81	24,350.81	0.00	
E 10-580-707	-	1,000.00	1,000.00	1,000.00	0.00	
10-580-675		-	68,490.83	195,000.00	126,509.17	Payoff 188,779.25 + 26/day interest
LEGISLATIVE & ADMINISTRATIVE ACTIVITIES	-	-	-	-	0.00	
NON DEPARTMENTAL	734,808.07	1,606,929.80	1,575,606.27	2,150,375.13	574,768.86	36.48%
10-590-000 CONTRACTS/FIRE DEPARTMENTS						
E 10-590-801	2,500.00	3,000.00	3,000.00	3,000.00	0.00	
E 10-590-802	2,500.00	3,000.00	3,000.00	3,000.00	0.00	
E 10-590-803	2,500.00	3,000.00	3,000.00	3,000.00	0.00	
E 10-590-804	2,500.00	3,000.00	3,000.00	3,000.00	0.00	
E 10-590-805	2,500.00	3,000.00	3,000.00	3,000.00	0.00	
E 10-590-806	2,500.00	3,000.00	3,000.00	3,000.00	0.00	
E 10-590-807	2,500.00	3,000.00	3,000.00	3,000.00	0.00	
E 10-590-808	2,500.00	3,000.00	3,000.00	3,000.00	0.00	
E 10-590-809	2,500.00	3,000.00	3,000.00	3,000.00	0.00	
E 10-590-810	2,500.00	3,000.00	3,000.00	3,000.00	0.00	
E 10-590-811	2,500.00	3,000.00	3,000.00	3,000.00	0.00	
E 10-590-812	2,500.00	3,000.00	3,000.00	3,000.00	0.00	
CONTRACTS/FIRE DEPARTMENTS	30,000.00	36,000.00	36,000.00	36,000.00	0.00	0.00%
10-700-000 SHERIFF EXPENSES						
E 10-700-101	50,925.00	50,925.00	50,925.00	52,198.08	1,273.08	Requesting 62,500. Total from Salary
E 10-700-105	1,015,693.85	1,141,350.00	1,208,725.00	1,338,258.33	129,533.33	Structure 133950.00 Rename to Auxiliary
E 10-700-106	1,965.00	20,000.00	20,000.00	30,000.00	10,000.00	Salary
10-700-113		57,067.50	57,000.00	-	(57,000.00)	Delete Line Item
E 10-700-124	7,854.19	7,500.00	7,500.00	15,000.00	7,500.00	
E 10-700-125	5,650.00	4,800.00	5,500.00	1,250.00	(4,250.00)	
E 10-700-200	64,571.01	80,102.66	84,353.13	89,794.15	5,441.03	

	Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget	
E 10-700-201 MEDICARE MATCH	15,101.20	18,583.82	20,244.75	21,550.60	1,305.85	
E 10-700-202 TCDRS COUNTY MATCH	118,870.01	150,849.32	148,461.50	158,037.71	9,576.21	
E 10-700-205 HOSP, LIFE & INSURANCE	311,179.20	418,208.33	454,849.49	498,757.44	43,907.95	\$ 488,963.20
E 10-700-325 MISC BONDS AND DUES	761.00	1,000.00	600.00	600.00	0.00	
E 10-700-326 TRAVEL AND SCHOOLING	6,354.87	8,337.00	7,000.00	10,000.00	3,000.00	
E 10-700-336 VEHICLE INSURANCE	6,312.00	7,000.00	7,000.00	7,000.00	0.00	
E 10-700-338 MEDICAL EXAM/SEXUAL ABUSE	-	3,000.00	3,000.00	3,500.00	500.00	
E 10-700-339 INVESTIGATIONS	2,828.16	2,500.00	2,500.00	35,000.00	32,500.00	
E 10-700-340 UTILITIES	38,244.76	42,000.00	45,000.00	40,000.00	(5,000.00)	
E 10-700-346 COMMUNICATION MAINT	7,476.80	8,300.00	8,000.00	10,000.00	2,000.00	
E 10-700-347 VEHICLE MAINT	24,554.72	30,195.32	58,921.90	50,000.00	(8,921.90)	
E 10-700-404 BLD MTN/JANITOR SUPPLIES	9,326.35	15,000.00	15,000.00	20,000.00	5,000.00	
E 10-700-406 OFFICE SUPPLIES	7,206.03	8,000.00	7,000.00	10,000.00	3,000.00	
E 10-700-411 UNIFORMS	3,524.33	9,000.00	8,000.00	8,000.00	0.00	
E 10-700-412 AMMUNITION	4,334.02	4,800.00	3,000.00	1,500.00	(1,500.00)	
E 10-700-413 PRISONER SUPPLIES/FOOD	46,876.38	60,000.00	60,000.00	55,000.00	(5,000.00)	
E 10-700-414 MISC PRISONER SUPPLIES	23,029.39	10,000.00	10,000.00	10,000.00	0.00	
E 10-700-415 GAS & OIL	49,069.37	55,000.00	60,000.00	70,000.00	10,000.00	
E 10-700-417 COMPUTER SOFTWARE MAINT	17,310.00	18,200.00	18,000.00	20,000.00	2,000.00	
E 10-700-501 EQUIPMENT & FURNITURE	-	-	-	-	0.00	
E 10-700-505 CAPITAL OUTLAY (VEHICLE)	110,421.74	137,000.00	-	-	0.00	
10-700-350 CONTRACT CLEANING			-	5,000.00	5,000.00	
SHERIFF EXPENSES	1,949,439.38	2,368,718.94	2,370,580.77	2,560,446.30	189,865.54	8.01%
10-705-000 LAW LIBRARY EXPENSES						
E 10-705-409 BOOKS	3,585.23	5,000.00	5,000.00	2,500.00	(2,500.00)	-50.00%
E 10-990-900 TRANSFERS OUT R & B	340023.8	140,077.50	240,077.50	320,077.50	80,000.00	
TRANSFERS OUT	340,023.80	140,077.50	240,077.50	320,077.50	80,000.00	
Estimated General Fund Beginning Cash Balance			2,600,000.00	3,500,000.00	900,000.00	
CASH RESERVE TRANSFER			\$ 408,205.95	\$ -	(408,205.95)	
INCOME TOTALS	6,100,230.55	6,610,025.02	6,830,144.83	7,696,509.89	946,865.05	
EXPENSE TOTALS	5,597,924.34	7,122,085.90	7,238,350.78	8,323,077.86	1,084,727.07	
	502,306.21	-512,060.89	0.00	-626,567.97	(545,332.29)	
14-000-000 PAYROLL CLEARING FUND						
14-360-460 INTEREST INCOME	0	0	0	0		
14-370-000 MISCELLANEOUS REVENUE						
14-370-470 MISC INCOME/COBRA	-	-	-	-		
14-370-471 MISC REIMBURSEMENTS	-	-	-	-		

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget
14-370-490	RECEIPTS FROM OTHER FUNDS	4,830,359.85	-	-	-	
14-390-900	TRANSFERS-IN	-	-	-	-	
14-605-000	Miscellaneous Expenses					
14-605-217	COBRA & INSURANCE PAYABLE	-	-	-	-	
E 14-605-324	MISCELLANEOUS REIMBURSEMENTS	-	-	-	-	
E 14-605-650	PAYROLL DISBURSEMENTS	4,830,359.85	-	-	-	
E 14-605-707	BANK SERVICE CHARGE	-	-	-	-	
E 14-990-900	TRANSFERS-OUT	-	-	-	-	
	INCOME TOTALS	4,830,359.85				
	EXPENSE TOTALS	4,830,359.85				
	PAYROLL CLEARING FUND					
16-000-000	RECORD MANAGEMENT FUND					
16-340-000	REVENUES/FEES					
I 16-340-446	CO CLERK FEES & FINES	25,850.15	20,000.00	20,000.00	25,000.00	
I 16-340-455	BUREAU OF VITAL STATISTIC	337.00	50.00	50.00	100.00	
I 16-340-459	ARCHIVE FEE	23,480.00	18,000.00	18,000.00	25,000.00	
I 16-360-460	INTEREST INCOME	0	0	0	0	
I 16-370-471	MISC REIMBURSEMENT	0	0	0	0	
I 16-390-900	TRANSFERS IN	0	0	0	0	
16-440-000	CO. CLERK RECORDS MANAGEMENT/EXPENSES					
E 16-440-324	MISCELLANEOUS EXPENSES	-	-	-	-	
E 16-440-345	RECORDS PRESERVATION & AUTOMATION	24,458.33	20,000.00	15,507.18	36,393.88	
E 16-440-346	ARCHIVE FEES	10,000.00	10,000.00	193,076.82	191,111.31	
E 16-440-347	BUREAU OF VITAL STATISTIC	1,619.85	2,000.00	147.14	453.24	
	CO. CLERK RECORDS MANAGEMENT/EXPENSES					
E 16-990-900	TRANSFERS OUT	0	0	20,000.00	20,000.00	
	Estimated cash			228,000.00	247,958.43	
	INCOME TOTALS	49,667.15	38,050.00	38,050.00	50,100.00	
	EXPENSE TOTALS	36,078.18	32,000.00	228,731.14	247,958.43	
	RECORDS MANAGEMENT FUND					
17-000-000	COURT REPORTER FUND					
17-340-000	REVENUE/FEES					
I 17-340-447	DIST CLERK/COUNTY CLERK FEES	1,500.00	1,200.00	1,200.00	1,500.00	

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget
I	17-360-460	INTEREST	0	0	0	0
I	17-370-471	MISC REIMBURSEMENT	0	0	0	0
I	17-390-900	TRANSFERS IN	0	0	0	0
		EXPENSES				
	17-710-000	CT REPORTER				
E	17-710-324	MISCELLANEOUS EXPENSES	0	2,000.00	2,000.00	2,000.00
E	17-710-344	TRANSCRIPTION SERVICE	0	5,000.00	5,000.00	5,000.00
E	17-710-501	TRANSCRIPTION MACHINES & EQUIP. CT REPORTER	0	3,000.00 10,000.00	3,000.00 10,000.00	3,000.00 10,000.00
E	17-990-900	TRANSFERS OUT	0	0.00	0.00	0.00
		Estimated cash balance		\$ 30,883.80	\$ 32,741.08	
		INCOME TOTALS	1,500.00	1,200.00	1,200.00	1,500.00
		EXPENSE TOTALS	-	10,000.00	10,000.00	10,000.00
		COURT REPORTER FUND				
		RECORDS PRESERVATION FUND				
	18-340-000	REVENUES/FEES				
I	18-340-446	COUNTY CLERK FEES	440.00	500.00	500.00	500.00
I	18-340-447	DIST CLERK FEES	3,336.29	2,000.00	2,000.00	3,000.00
I	18-360-460	INTEREST	-	-	-	-
I	18-370-471	MISC REIMBURSEMENT	-	-	-	-
I	18-390-900	TRANSFERS IN	-	-	-	-
		EXPENSES				
E	18-715-345	CC-RECORD PRESERVATION & AUTOMATIO	-	9,075.15	9,915.15	10,505.15
E	18-715-349	DC-RECORD PRESERVATION & AUTOMATION	-	15,212.62	21,748.44	25,645.91
E	18-990-900	TRANSFERS OUT	-	-	-	-
		Estimated cash		31,663.59	36,151.06	
		INCOME TOTALS	3,776.29	2,500.00	2,500.00	3,500.00
		EXPENSE TOTALS	-	24,287.77	31,663.59	36,151.06
		RECORDS PRESERVATION FUND				
	19-000-000	COURTHOUSE SECURITY FUND				
		COURTHOUSE SECURITY FUND REVUNUE				
I	19-340-446	COUNTY CLERK FEES	2,848.81	3,000.00	3,000.00	3,000.00
I	19-340-447	DIST CLERK FEES	767.21	650.00	650.00	650.00
I	19-340-448	JP FEES	6,800.40	7,000.00	7,000.00	8,000.00

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget	
I	19-360-460	INTEREST	-	-	-	-	
I	19-370-471	MISC REIMBURSEMENT	-	-	-	-	
I	19-390-900	TRANSFERS IN	-	-	-	-	
		COURTHOUSE SECURITY EXPENSES					
E	19-720-105	BAILIFF/DEPUTY SALARY	5,905.12	31,000.04	31,000.00	31,775.00	775.00
E	19-720-200	FICA MATCH	312.29	2,563.00	1,937.50	1,937.50	0.00
E	19-720-201	MEDICARE MATCH	73.07	617.00	449.50	449.50	0.00
E	19-720-202	TCDRS MATCH	38.18	4,515.00	3,410.00	3,410.00	0.00
E	19-720-203	WORKERS COMP.	-	-	-	-	0.00
E	19-720-204	UNEMPLOYMENT	-	-	-	-	0.00
E	19-720-205	HOSP./LIFE & AD&D INS.	80.28	11,570.00	15,161.64	15,161.64	0.00
E	19-720-321	REPAIRS OR REPLACEMENT/EQUIP.	352.00	2,000.00	2,000.00	2,000.00	0.00
E	19-720-324	MISC.EXP./BAILIFF,UNIFORM,CELL PHN.	1,495.58	2,000.00	2,000.00	2,000.00	0.00
E	19-720-501	PURCHASE OF EQUIPMENT	2,865.00	40,000.00	5,000.00	5,000.00	0.00
E	19-720-707	BANK SERVICE CHARGE	-	100.00	-	-	0.00
E	19-990-900	TRANSFERS OUT	-	-	-	-	
		Estimated Cash			91,019.86	101,570.96	10,551.10
		INCOME TOTALS	10,416.42	10,650.00	10,650.00	11,650.00	1,000.00
		EXPENSE TOTALS	11,121.52	94,365.04	60,958.64	61,733.64	775.00
		COURTHOUSE SECURITY FUND					
		COUNTY ATTORNEY FUND					
		COUNTY ATTORNEY REVENUES					
I	20-340-458	CO ATTY HOT CHECK FEES	311.18	500.00	1,000.00	1,000.00	0.00
I	20-360-460	INTEREST	-	-	-	-	0.00
I	20-390-900	TRANSFERS IN	23.80	77.50	77.50	77.50	0.00
		COUNTY ATTORNEY EXPENSES					
E	20-725-103	SECRETARY SALARY	311.18	1,000.00	1,000.00	1,000.00	0.00
E	20-725-200	FICA MATCH	19.29	62.50	62.50	62.50	0.00
E	20-725-201	MEDICARE MATCH	4.51	15.00	15.00	15.00	0.00
E	20-990-900	TRANSFERS OUT	-	-	-	-	0.00
		Estimated cash			1.55	1.55	
		INCOME TOTALS	334.98	577.50	1,077.50	1,077.50	0.00
		EXPENSE TOTALS	334.98	1,077.50	1,077.50	1,077.50	0.00
		COUNTY ATTORNEY FUND					

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget
	Road and Bridge Ad Valorem Income		1,363,850.56	1,373,665.44	1,485,248.63	111,583.19 7.51%
	PRECINCT 1 REVENUES					
I	21-310-413 TAXES AD VALOREM CURRENT	268,848.07	\$ 297,046.65	\$ 299,184.33	\$ 323,487.15	24,302.82
I	21-310-416 DELINQUENT TAXES	5,188.55	4,000.00	4,000.00	4,000.00	0.00
I	21-320-421 AUTO REGISTRATION	123,884.20	120,000.00	120,000.00	120,000.00	0.00
I	21-330-430 FEMA EMERGENCY FUNDS	-	-	-	-	
I	21-330-432 GRANTS IN	-	25,000.00	56,000.00	56,000.00	0.00
I	21-340-422 ST COMP/GROSS & AXLE FEES	16,954.41	10,000.00	10,000.00	10,000.00	0.00
I	21-340-446 CO.CLERK FINES	6,184.02	4,000.00	4,000.00	4,000.00	0.00
I	21-340-447 DIST CLERK FINES	14,049.40	10,000.00	10,000.00	10,000.00	0.00
I	21-360-460 INTEREST	4,050.85	1,500.00	750.00	750.00	0.00
I	21-370-470 MIS.INCOME/RD CROSSING	-	-	-	-	0.00
I	21-370-471 MISC REIMBURSEMENTS	4,172.14	-	-	-	0.00
I	21-370-480 SALE OF PROPERTY/EQUIP	-	-	-	-	0.00
I	21-370-483 LATERAL ROAD FUNDS	5,719.67	5,000.00	5,000.00	5,000.00	0.00
I	21-390-900 TRANSFERS IN	60,000.00	35,000.00	60,000.00	80,000.00	20,000.00
	21-390-901 Fiscal Recovery Funds				80,000.00	80,000.00
	PRECINCT 1 EXPENSES					
E	21-721-101 COMMISSIONER'S WAGES	50,925.00	50,925.00	50,925.00	52,198.08	1,273.08
E	21-721-107 EMPLOYEE'S WAGES	177,450.00	187,450.00	177,450.00	136,683.84	(40,766.16)
	21-721-114 TEMPORARY EMPLOYEE/PART TIME LINE			10,000.00	20,000.00	10,000.00
E	21-721-125 LONGEVITY BONUS	2,550.00	2,800.00	3,050.00	3,100.00	50.00
E	21-721-200 FICA MATCH	14,136.70	15,073.44	15,089.06	13,248.87	(1,840.19)
E	21-721-201 MEDICARE MATCH	3,306.18	3,497.04	3,500.66	3,073.74	(426.92)
E	21-721-202 TCDRS CNTY MATCH	25,401.78	28,386.30	25,456.75	23,318.01	(2,138.74)
E	21-721-205 HOSP.LIFE.,& A&DD INSURANCE	69,609.16	73,617.60	75,808.20	65,195.04	(10,613.16) based on four employees
E	21-721-326 MISC TRAVEL & SCHOOLING	1,353.06	1,500.00	1,500.00	1,500.00	0.00
E	21-721-335 GRANTS OUT	-	25,000.00	56,000.00	56,000.00	0.00
E	21-721-336 INSURANCE OF VEHICLES	4,605.00	5,000.00	5,000.00	5,000.00	0.00
E	21-721-340 UTILITIES	4,993.59	6,000.00	6,000.00	6,000.00	0.00
E	21-721-350 LABOR/LEASE EQUIPMENT	10,071.04	10,000.00	10,000.00	10,000.00	0.00
E	21-721-410 ROAD MATERIALS	64,478.54	70,000.00	70,000.00	70,000.00	0.00
E	21-721-415 GAS & OIL	60,036.15	70,000.00	70,000.00	70,000.00	0.00
E	21-721-416 PARTS,REPAIRS,SUPPLIES	25,976.45	25,000.00	25,000.00	25,000.00	0.00
E	21-721-419 BARN EXPENSES	1,096.40	2,000.00	2,000.00	2,000.00	0.00
E	21-721-510 ROAD MACH.,AUTO,EQUIP.,& TOOLS	343.56	40,000.00	40,000.00	60,000.00	20,000.00

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget	
E	21-721-520	CULVERTS & BRIDGES	-	5,000.00	5,000.00	5,000.00	0.00
E	21-721-675	EQUIPMENT NOTES PAYABLE	60,000.00	60,000.00	60,000.00	90,000.00	30,000.00
E	21-721-705	CONTINGENCY/MISCELLANEOUS	1,871.83	10,000.00	10,000.00	10,000.00	0.00
E	21-721-707	BANK SERVICE CHARGES	-	-	-	-	0.00
E	21-721-710	LATERAL RD.EXPENSE	-	-	-	-	0.00
							0.00
E	21-990-900	TRANSFERS OUT	-	-	-	-	0.00
							0.00
		ESTIMATED CASH BALANCE		275,000.00	200,000.00	290,000.00	90,000.00
		INCOME TOTALS	509,051.31	511,546.65	568,934.33	693,237.15	124,302.82
		EXPENSE TOTALS	578,204.44	691,249.37	721,779.68	727,317.58	5,537.90
			(69,153.13)	(179,702.72)	(152,845.34)	(34,080.43)	118,764.91
		PRECINCT 1					
		PRECINCT 2 REVENUE					
I	22-310-413	TAXES AD VALOREM CURRENT	217,497.86	\$ 240,310.47	\$ 242,039.85	\$ 261,700.81	19,660.96
I	22-310-416	DELINQUENT TAXES	4,197.49	3,000.00	3,000.00	3,000.00	0.00
I	22-320-421	AUTO REGISTRATION	123,884.22	120,000.00	120,000.00	120,000.00	0.00
I	22-330-430	FEMA EMERGENCY FUNDS	-	-	-	-	0.00
I	22-330-432	GRANTS IN	-	10,000.00	45,000.00	45,000.00	0.00
I	22-340-422	ST COMP/GROSS & AXLE FEES	13,716.10	10,000.00	10,000.00	10,000.00	0.00
I	22-340-446	CO CLERK FINES	6,183.99	4,000.00	4,000.00	4,000.00	0.00
I	22-340-447	DIST CLERK FINES	14,049.40	10,000.00	10,000.00	10,000.00	0.00
I	22-360-460	INTEREST	1,685.81	1,000.00	250.00	250.00	0.00
I	22-370-470	MISCELLANEOUS INCOME/RD CROSSING	-	-	-	-	0.00
I	22-370-471	MISC REIMBURSEMENTS	406.38	-	-	-	0.00
I	22-370-480	SALE OF PROPERTY/EQUIP	-	-	-	-	0.00
I	22-370-483	LATERAL ROAD FUNDS	4,627.21	4,000.00	4,000.00	4,000.00	0.00
I	22-390-900	TRANSFERS IN	60,000.00	35,000.00	60,000.00	80,000.00	20,000.00
	22-390-901	Fiscal Recovery Funds				80,000.00	80,000.00
		PRECINCT 2 EXPENSES					
E	22-722-101	COMMISSIONER'S WAGES	50,925.00	50,925.00	50,925.00	52,198.08	1,273.08
E	22-722-107	EMPLOYEE'S WAGES	132,727.80	133,350.00	133,350.00	136,683.84	3,333.84
	22-723-114	TEMPORARY EMPLOYEE					0.00
E	22-722-125	LONGEVITY BONUS	3,750.00	3,750.00	3,950.00	2,000.00	(1,950.00)
E	22-722-200	FICA MATCH	11,439.57	11,764.06	11,764.06	11,930.12	166.06
E	22-722-201	MEDICARE MATCH	2,675.40	2,729.26	2,729.26	2,863.23	133.97
E	22-722-202	TCDRS CNTY MATCH	20,614.34	22,154.08	20,704.75	20,997.01	292.26
E	22-722-205	HOSP,LIFE & AD&D INSURANCE	52,271.16	58,894.08	60,646.56	65,195.04	4,548.48
E	22-722-326	TRAVEL & SCHOOLING	1,807.55	1,500.00	1,500.00	1,500.00	0.00

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget	
E	22-722-335	GRANTS OUT	-	10,000.00	45,000.00	45,000.00	0.00
E	22-722-336	INSURANCE OF VEHICLES	4,078.00	4,000.00	4,000.00	4,000.00	0.00
E	22-722-340	UTILITIES	2,478.33	5,000.00	3,800.00	3,800.00	0.00
E	22-722-350	LABOR/LEASE EQUIPMENT	8,207.46	14,000.00	9,000.00	9,000.00	0.00
E	22-722-410	ROAD MATERIALS	78,837.03	60,000.00	45,000.00	55,000.00	10,000.00
E	22-722-415	GAS & OIL	47,066.03	65,000.00	55,000.00	60,000.00	5,000.00
E	22-722-416	PARTS,REPAIRS,SUPPLIES	12,899.45	12,000.00	9,000.00	20,000.00	11,000.00
E	22-722-419	BARN EXPENSE	164.65	1,000.00	500.00	1,000.00	500.00
E	22-722-510	ROAD MACH.,AUTO,EQUIP & TOOLS	-	22,000.00	5,000.00	5,000.00	0.00
E	22-722-520	CULVERTS & BRIDGES	-	2,500.00	500.00	2,500.00	2,000.00
E	22-722-675	EQUIPMENT NOTES PAYABLE	65,082.18	65,600.00	83,487.73	89,000.00	5,512.27
E	22-722-705	CONTINGENCY/MISCELLANEOUS	1,308.58	2,500.00	2,000.00	2,000.00	0.00
E	22-722-707	BANK SERVICE CHARGE	-	-	-	-	0.00
E	22-722-710	LATERAL ROAD EXPENSE	0	0	0	0	0.00
							0.00
E	22-990-900	TRANSFERS OUT	0	0	0	0	0.00
							0.00
		ESTIMATED CASH BALANCE		107,000.00	55,000.00	55,000.00	0.00
		INCOME TOTALS	446,248.46	437,310.47	498,289.85	617,950.81	119,660.96
		EXPENSE TOTALS	496,332.53	548,666.48	547,857.36	589,667.32	41,809.96
			(50,084.07)	(111,356.01)	(49,567.51)	28,283.49	
		PRECINCT 2					
		PRECINCT 3 REVENUES					
I	23-310-413	TAXES AD VALOREM CURRENT	364,389.14	\$ 402,608.68	\$ 405,506.04	\$ 438,445.39	32,939.36
I	23-310-416	DELINQUENT TAXES	7,032.32	5,000.00	5,000.00	5,000.00	0.00
							0.00
I	23-320-421	AUTO REGISTRATION	123,884.15	120,000.00	120,000.00	120,000.00	0.00
							0.00
I	23-330-430	FEMA EMERGENCY FUNDS	-	-	-	-	0.00
I	23-330-432	GRANTS IN	-	50,000.00	75,000.00	60,200.00	(14,800.00)
I	23-340-422	ST COMP/GROSS & AXLE FEES	22,979.52	20,000.00	20,000.00	20,000.00	0.00
I	23-340-446	CO CLERK FINES	6,184.01	4,000.00	4,000.00	4,000.00	0.00
I	23-340-447	DIST CLERK FINES	14,049.39	10,000.00	10,000.00	10,000.00	0.00
I	23-360-460	INTEREST	2,376.03	500.00	250.00	250.00	0.00
I	23-370-470	MISCELLANEOUS INCOME/RD CROSSING	-	-	-	-	0.00
I	23-370-471	MISC REIMBURSEMENTS	4.35	-	-	-	0.00
I	23-370-480	SALE OF PROPERTY/EQUIP	-	-	-	-	0.00
I	23-370-483	LATERAL ROAD FUNDS	7,752.28	6,000.00	6,000.00	6,000.00	0.00
I	23-390-900	TRANSFERS IN	60,000.00	35,000.00	60,000.00	80,000.00	20,000.00
	23-390-901	Fiscal Recovery Funds				80,000.00	80,000.00
		PRECINCT 3 EXPENSES					

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget	
E	23-723-101	COMMISSIONER'S WAGES	50,925.00	50,925.00	50,925.00	52,198.08	1,273.08
E	23-723-107	EMPLOYEE'S WAGES	133,950.00	152,300.00	132,300.00	136,683.84	4,383.84
	23-723-114	TEMPORARY/PART TIME EMPLOYEE			20,000.00	53,496.30	33,496.30
E	23-723-125	LONGEVITY BONUS	1,700.00	1,900.00	2,100.00	1,200.00	(900.00)
E	23-723-200	FICA MATCH	11,504.09	12,820.31	12,820.31	15,223.64	2,403.33
E	23-723-201	MEDICARE MATCH	2,690.57	2,974.31	2,974.31	3,653.67	679.36
E	23-723-202	TCDRS CNTY MATCH	20,341.72	24,143.21	20,385.75	26,793.60	6,407.85
E	23-723-205	HOSP.,LIFE& AD&D INSURANCE	55,695.72	58,894.08	60,646.56	65,195.04	4,548.48
E	23-723-326	TRAVEL & SCHOOLING	1,081.15	1,500.00	1,500.00	1,500.00	0.00
E	23-723-335	GRANTS OUT	-	50,000.00	75,000.00	60,200.00	(14,800.00)
E	23-723-336	INSURANCE OF VEHICLES	4,941.00	5,000.00	5,000.00	5,000.00	0.00
E	23-723-340	UTILITIES	2,865.34	3,500.00	3,500.00	4,600.00	1,100.00
E	23-723-350	LABOR/LEASE EQUIPMENT	5,948.72	10,000.00	10,000.00	10,000.00	0.00
E	23-723-410	ROAD MATERIALS	80,078.40	130,000.00	130,000.00	130,000.00	0.00
E	23-723-415	GAS,OIL	62,621.68	70,000.00	70,000.00	75,000.00	5,000.00
E	23-723-416	PARTS,REPAIRS,SUPPLIES	23,407.82	35,000.00	35,000.00	35,000.00	0.00
E	23-723-419	BARN EXPENSE	-	1,000.00	1,000.00	1,000.00	0.00
E	23-723-510	ROAD MACH.,AUTO, EQUIPMENT & TOOLS	-	-	-	-	0.00
E	23-723-520	CULVERTS & BRIDGES	1,983.96	5,000.00	5,000.00	5,000.00	0.00
E	23-723-675	EQUIPMENT NOTES PAYABLE	92,126.54	75,321.10	75,321.10	111,821.00	36,499.90 pickup & truck
E	23-723-705	CONTINGENCY/MISCELLANEOUS	1,588.78	2,500.00	2,500.00	2,500.00	0.00
E	23-723-707	BANK SERVICE CHARGE	-	-	-	-	0.00
E	23-723-710	LATERAL ROAD EXPENSE	-	-	-	-	0.00
E	23-990-900	TRANSFERS OUT	-	-	-	-	0.00
		ESTIMATED CASH BALANCE		180,000.00	154,000.00	180,000.00	26,000.00
		INCOME TOTALS	608,651.19	653,108.68	705,756.04	823,895.39	118,139.36
		EXPENSE TOTALS	553,450.49	692,778.01	715,973.03	796,065.18	80,092.15
			55,200.70	(39,669.33)	(10,216.99)	27,830.22	
		PRECINCT 3					
		PRECINCT 4 REVENUES					
I	24-310-413	TAXES AD VALOREM CURRENT	383,645.41	423,884.75	426,935.22	461,615.27	34,680.06
I	24-310-416	DELINQUENT TAXES	7,403.97	5,000.00	5,000.00	5,000.00	0.00
I	24-320-421	AUTO REGISTRATION	123,884.11	120,000.00	120,000.00	120,000.00	0.00
I	24-330-430	FEMA EMERGENCY FUNDS	-	-	-	-	0.00
I	24-330-432	GRANTS IN	-	50,000.00	80,000.00	80,000.00	0.00
I	24-340-422	ST COMP/GROSS & AXLE FEES	24,193.88	20,000.00	20,000.00	20,000.00	0.00
I	24-340-446	CO CLERK FINES	6,183.98	4,000.00	4,000.00	4,000.00	0.00
I	24-340-447	DIST CLERK FINES	14,049.39	10,000.00	10,000.00	10,000.00	0.00
I	24-360-460	INTEREST	4,835.85	2,000.00	1,000.00	1,000.00	0.00

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget	
I	24-370-470	MISCELLANEOUS INCOME/RD CROSSING	1,000.00	-	-	-	0.00
I	24-370-471	MISC REIMBURSEMENTS	2,089.19	-	-	-	0.00
I	24-370-480	SALE OF PROPERTY/EQUIP	8,823.75	-	-	-	0.00
I	24-370-483	LATERAL ROAD FUNDS	8,161.96	7,000.00	7,000.00	7,000.00	0.00
I	24-390-900	TRANSFERS IN	60,000.00	35,000.00	60,000.00	80,000.00	20,000.00
	24-390-901	Fiscal Recovery Funds				80,000.00	80,000.00
		PRECINCT 4 EXPENSES					
E	24-724-101	COMMISSIONER'S WAGES	50,925.00	50,925.00	50,925.00	52,198.08	1,273.08
E	24-724-107	EMPLOYEE'S WAGES	176,811.11	133,550.00	133,550.00	136,683.84	3,133.84
E	24-724-114	TEMPORARY/ PART TIME EMPLOYEE	7,350.00	15,000.00	15,000.00	25,000.00	10,000.00
E	24-724-125	LONGEVITY BONUS	1,800.00	1,850.00	2,000.00	2,200.00	200.00
E	24-724-200	FICA MATCH	14,586.06	11,700.00	11,700.00	13,505.12	1,805.12
E	24-724-201	MEDICARE MATCH	3,411.23	2,900.00	2,900.00	3,241.23	341.23
E	24-724-202	TCDRS CNTY MATCH	25,249.00	20,468.25	20,512.25	23,769.01	3,256.76
E	24-724-205	HOSP.,LIFE& AD&D INSURANCE	69,644.05	58,894.08	60,646.56	65,195.04	4,548.48
E	24-724-326	TRAVEL & SCHOOLING	3,447.44	2,500.00	2,500.00	2,500.00	0.00
E	24-724-335	GRANTS OUT	-	50,000.00	80,000.00	80,000.00	0.00
E	24-724-336	INSURANCE OF VEHICLES	5,626.00	8,000.00	8,000.00	8,000.00	0.00
E	24-724-340	UTILITIES	3,984.28	5,000.00	5,000.00	5,000.00	0.00
E	24-724-350	LABOR/LEASE EQUIPMENT	7,623.10	20,000.00	20,000.00	20,000.00	0.00
E	24-724-410	ROAD MATERIALS	107,005.93	140,000.00	140,000.00	160,000.00	20,000.00
E	24-724-415	GAS & OIL	77,514.03	90,000.00	90,000.00	90,000.00	0.00
E	24-724-416	PARTS,REPAIRS,SUPPLIES	17,019.62	30,000.00	30,000.00	30,000.00	0.00
E	24-724-419	BARN EXPENSES	2,084.03	2,000.00	2,000.00	2,000.00	0.00
E	24-724-510	ROAD MACH.,AUTO,EQUIP.,& TOOLS	-	30,000.00	30,000.00	30,000.00	0.00
E	24-724-520	CULVERTS & BRIDGES	-	15,000.00	15,000.00	15,000.00	0.00
E	24-724-675	EQUIPMENT NOTES PAYABLE	50,450.31	102,000.00	110,000.00	130,000.00	20,000.00
E	24-724-705	CONTINGENCY/MISCELLANEOUS	2,999.60	10,000.00	10,000.00	10,000.00	0.00
E	24-724-707	BANK SERVICE CHARGE	-	-	-	-	0.00
E	24-724-710	LATERAL ROAD EXPENSE	-	-	-	-	0.00
E	24-990-900	TRANSFERS OUT	-	-	-	-	0.00
		ESTIMATED CASH BALANCE		285,000.00	382,000.00	420,000.00	38,000.00
		INCOME TOTALS	644,271.49	676,884.75	733,935.22	868,615.27	134,680.06
		EXPENSE TOTALS	627,530.79	799,787.33	839,733.81	904,292.32	64,558.51
			16,740.70	(122,902.58)	(105,798.59)	(35,677.05)	
		PRECINCT 4					
		ACCOUNTS PAYABLE					
		REVENUE					
I	25-360-460	INTEREST	-	-	-	-	0.00
I	25-370-471	MISC REIMBURSEMENTS	-	-	-	-	0.00
I	25-370-490	RECEIPTS FROM OTHER FUNDS	2,727,493.12	-	-	-	0.00

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget
I	25-390-900	TRANSFERS IN	-	-	-	0.00
		EXPENSES				
E	25-615-324	MISCELLANEOUS EXPENSE	-	-	-	0.00
E	25-615-651	A/P DISBURSEMENTS	2,727,493.12	-	-	0.00
E	25-615-707	BANK SERVICE CHARGE	-	-	-	0.00
E	25-990-900	TRANSFERS OUT	-	-	-	0.00
		INCOME TOTALS	2,727,493.12	-	-	0.00
		EXPENSE TOTALS	2,727,493.12	-	-	0.00
		ACCOUNTS PAYABLE				
		CASH BALANCE			\$ 1,016,934.50	
		REVENUES				
		Fiscal Recovery Fund			\$ 1,016,934.50	
		Interest			3,600.00	
					2,037,469.00	Total Revenue
		Expenses				
		Water Projects			28,545.00	
		Broadband			55,000.00	
		Economic Development			5,000.00	
		Public Health Hospital			28,000.00	
		Software Upgrades			11,768.00	
		Computer/Equipment			10,200.00	
		Building Renovation			250,000.00	
		Contingency/MISCELLANEOUS			450,000.00	
		TSF OUT			545,000.00	
		ESTIMATED CASH BALANCE			1,016,934.50	
		INCOME TOTALS	-	-	-	1,016,934.50
		EXPENSE TOTALS	-	-	-	1,383,513.00
			-	-	-	
		JUVENILE CASE MANAGER REVENUES				
I	84-330-432	GRANT RECEIVABLE	-	-	-	
I	84-340-448	JP FEES	9,922.22	8,000.00	8,000.00	8,000.00
I	84-360-460	INTEREST	-	-	-	
		JUVENILE CASE MANAGER EXPENSES				
E	84-620-324	MISCELLANEOUS EXPENSES	-	-	-	0.00
E	84-620-350	CASE MGMT CONTRACT	4,500.00	-	-	0.00
	84-620-111	CASE MGMT SALARY		6,000.00	6,000.00	9,000.00
	84-620-200	FICA		375.00	375.00	562.50

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget
84-620-201	MEDICARE		87.00	87.00	135.00	48.00
84-620-202	TCDRS		706.20	706.20	990.00	283.80
	Estimated cash			15,503.80	17,000.00	1,496.20
	INCOME TOTALS	9,922.22	8,000.00	8,000.00	10,000.00	2,000.00
	EXPENSE TOTALS	4,500.00	7,168.20	7,168.20	10,687.50	3,519.30
	JUVENILE CASE MANAGER					
	COURT TECHNOLOGY FUND REVUNUE					
I 86-340-446	COUNTY CLERK FEES	334.43	100.00	100.00	100.00	0.00
I 86-340-447	DIST CLK.FEES	135.93	50.00	50.00	50.00	0.00
I 86-340-448	JUSTICE OF THE PEACE FEES	6,803.10	5,000.00	5,000.00	5,000.00	0.00
I 86-340-467	JP-TIME PAYMENT FEES	-	100.00	100.00	100.00	0.00
I 86-360-460	INTEREST	-	-	-	-	0.00
I 86-370-470	MISCELLANEOUS INCOME	-	-	-	-	0.00
I 86-390-900	TRANSFERS-IN	-	-	-	-	0.00
	COURT TECHNOLOGY FUND EXPENSES					
E 86-625-324	JP-MISCELLANEOUS EXPENSES	-	200.00	200.00	200.00	0.00
E 86-625-345	CC-CT TECHNOLOGY EXPENSE	-	100.00	100.00	100.00	0.00
E 86-625-349	DC-CT TECHNOLOGY EXPENSE	-	50.00	50.00	50.00	0.00
E 86-625-496	JP-WEBSITE SERVICE CHARGE	1,100.00	1,300.00	1,300.00	1,300.00	0.00
E 86-625-497	JP-SOFTWARE,HARDWARE,& NETWORKING E	-	4,000.00	4,000.00	4,000.00	0.00
E 86-625-498	JP-DOCKET MANAGEMENT EXPENSES	739.50	2,000.00	2,000.00	2,000.00	0.00
E 86-625-499	JP-TIME PAYMENT FEE ESPENSE	-	-	-	-	0.00
E 86-625-707	BANK SERVICE CHARGE	-	-	-	-	0.00
E 86-990-900	TRANSFERS-OUT	-	-	-	-	0.00
	Estimated cash			45,964.65	45,964.65	0.00
	INCOME TOTALS	7,273.46	5,250.00	5,250.00	5,250.00	0.00
	EXPENSE TOTALS	1,839.50	7,650.00	7,650.00	7,650.00	0.00
	COURT TECHNOLOGY FUND					
	OFFICER FEE FUND REVENUES					
I 88-340-441	CRIMINAL JUSTICE FEES	-	-	-	-	0.00
I 88-340-446	CO CLERK FEES & FINES	192,133.71	-	-	-	0.00
I 88-340-447	DIST CLERK FEES & FINES	113,704.49	-	-	-	0.00
I 88-340-448	JUSTICE OF THE PEACE FEES	480,401.75	-	-	-	0.00
I 88-340-449	SHERIFF FEES	4,080.00	-	-	-	0.00
I 88-360-460	INTEREST	-	-	-	-	0.00
I 88-370-471	MISC REIMBURSEMENTS	-	-	-	-	0.00
I 88-370-472	JUROR DONATIONS	50.00	-	-	-	0.00
	INCOME TOTALS	790,369.95	-	-	-	0.00

		Actual Expenses 18-19	Adopted Budget 19-20	Adopted Budget 20-21	Adopted Budget 21-22	Change From 20-21 Budget
	OFFICER FEE FUND					
	C/C MEMORIAL HOSPITAL FUND REVENUES					
I	99-330-432 GRANTS RECEIVABLE	-	-	-	-	0.00
I	99-360-460 INTEREST	31,340.05	-	-	-	0.00
I	99-370-470 MISCELLANEOUS INCOME	-	-	-	-	0.00
I	99-370-471 MISC REIMBURSEMENTS	-	-	-	-	0.00
I	99-370-475 RECEIPTS/DAILY DEPOSITS	3,257,642.22	3,300,000.00	1,600,000.00	1,682,222.00	82,222.00
I	99-370-476 ACH/MDCR & MDCD PAYMENTS	6,012,224.70	4,523,130.00	7,504,833.00	8,000,000.00	495,167.00
I	TRANSFERS IN	100,000.00	-	-	-	0.00
	C/C MEMORIAL HOSPITAL FUND EXPENSES					
E	99-750-324 MISCELLANEOUS EXPENSES	-	-	-	-	
E	99-750-397 A/P DISBURSEMENTS	5,192,576.81	3,128,038.00	3,959,958.00	4,941,719.00	981,761.00
E	99-750-398 PAYROLL DISBURSEMENTS	4,833,443.58	4,746,616.00	4,782,217.00	5,312,939.00	530,722.00
E	99-750-399 GRANTS PAID OUT	-	-	-	-	0.00
E	99-750-707 BANK SERVICE CHARGE	-	-	-	-	0.00
E	99-990-900 TRANSFERS OUT	-	-	-	-	0.00
	INCOME TOTALS	9,401,206.97	7,823,130.00	9,104,833.00	9,682,222.00	577,389.00
	EXPENSE TOTALS	10,026,020.39	7,874,654.00	8,742,175.00	10,254,658.00	1,512,483.00
	C/C MEMORIAL HOSPITAL FUND					
	REPORT TOTALS					
	INCOME TOTALS	26,140,773.41	16,778,233.08	18,508,620.77		(18,508,620.77)
	EXPENSE TOTALS	25,491,190.13	17,905,769.61	19,153,118.73		(19,153,118.73)
				\$ (644,497.96)		