

2021 AUG -5 PM 3: 50



## HILL COUNTY, TEXAS

### PROPOSED B U D G E T

**This budget contains unfunded mandates from the State of Texas**

FISCAL YEAR  
October 1, 2021 - September 30, 2022

**Justin W. Lewis  
COUNTY JUDGE**

**Susan Swilling  
AUDITOR**

#### COMMISSIONERS:

Precinct # 1 .....Andrew Montgomery  
Precinct # 2 .....Larry Crumpton  
Precinct # 3 .....Scotty Hawkins  
Precinct # 4 .....Martin Lake

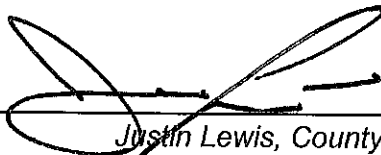
**BUDGET CERTIFICATE**

THE STATE OF TEXAS

COUNTY OF HILL


FISCAL YEAR OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

We, Justin Lewis, County Judge, and Susan Swilling, County Auditor  
of Hill County, Texas, do hereby certify that the attached budget  
is a true and correct copy of the Proposed Budget of Hill County, Texas.

  
Justin Lewis, County Judge

  
Susan Swilling, County Auditor

Subscribed and sworn to before me, the undersigned authority, this the 6th day  
of August, 2021.

  
County Clerk  
Hill County, Texas

# TABLE OF CONTENTS

	Page Reference
Cover Page	1
Budget Certificate	2
Table of Contents	3-4
Budget Recapitulation	5
Statistical Data	6
<b>REVENUES</b>	
General Fund	7-8
General Road & Bridge Revenue	9-11
FM Lateral General	12
Indigent Health	13
Law Library	13
Jury Fund	13
Interest & Sinking	13
<b>EXPENDITURES</b>	
<b>GENERAL FUND</b>	
County Judge	14
Non-Departmental	15
Computer	16
County Clerk	17
County Auditor	18
County Treasurer	19
Tax Assessor/Collector	20
Courthouse	21
Elections Administration	22
District Judge	23
County Court-at-Law	24
District Clerk	25
District Attorney	26
County Attorney	27
County Attorney Excess	28
Justice of Peace # 1	29
Justice of Peace # 2	30
Justice of Peace # 3	31
Justice of Peace # 4	32
Constable # 1	33
Constable # 2	34
Constable # 3	35
Constable # 4	36
CH Security (Bailiffs)	37
Sheriff's Dept - Law Enforcement	38
Health & Safety Enforcement	39
911-Dispatch	40
Jail	41
Animal Control/Estray	42
Emergency Management	43

# TABLE OF CONTENTS

	<u>Page</u> <u>Reference</u>
Public Assistance .....	44
Veterans Service Officer .....	45
Crime Victims Assistance .....	46
AG Extension Service .....	47
 GENERAL ROAD & BRIDGE .....	 48
ROAD & BRIDGE # 1 .....	49
ROAD & BRIDGE # 2 .....	50
ROAD & BRIDGE # 3 .....	51
ROAD & BRIDGE # 4 .....	52
BLANK .....	53
F/M LATERAL # 1 .....	54
F/M LATERAL # 2 .....	55
F/M LATERAL # 3 .....	56
F/M LATERAL # 4 .....	57
 INDIGENT HEALTH CARE .....	 58
 LAW LIBRARY .....	 59
 JURY FUND .....	 60
 INTEREST & SINKING FUND .....	 61
 <b>SPECIAL BUDGETS</b>	
ROAD AND BRIDGE - P1 - CETRZ .....	62
CO CLERK RECORDS .....	63
RECORDS MANAGEMENT & PRESERVATION .....	64
SHERIFF STATE INVESTIGATIVE FUND .....	65
DA FORFEITURE .....	66
PROBATE EDUCATION .....	67
PROBATE RECORDS MANAGEMENT .....	68
TECHNOLOGY FUND .....	69
COUNTY CLERK ARCHIVE .....	70
DISTRICT CLERK ARCHIVE .....	71
TOURISM .....	72
COURTHOUSE SECURITY FUND .....	73
CC PROBATE COURT PRESERVATION .....	74
ELECTION - MACHINE LEASE FUND .....	75
ECONOMIC DEVELOPMENT FUND .....	76
ARP GRANT FUNDS .....	77

**HILL COUNTY, TEXAS**  
**BUDGET RECAPITULATION OF PROPOSED BUDGET**  
**FOR FISCAL YEAR OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022**

	BEGINNING BALANCE	REVENUES	TOTAL RESOURCES	EXPENDITURES	ENDING BALANCE
GENERAL	\$ 6,949,100	15,335,923	\$ 22,285,023	\$ 15,333,928	\$ 6,951,094
GENERAL R & B	\$ 117,000	222,142	\$ 339,142	\$ 297,397	\$ 41,745
R&B #1	\$ 20,000	634,197	\$ 654,197	\$ 646,627	\$ 7,569
R&B #2	\$ 21,810	633,977	\$ 655,787	\$ 648,253	\$ 7,534
R&B #3	\$ 90,000	713,229	\$ 803,229	\$ 794,726	\$ 8,503
R&B #4	\$ 24,900	617,128	\$ 642,028	\$ 633,332	\$ 8,696
F/M Lat. #1	\$ -	565,023	\$ 565,023	\$ 563,810	\$ 1,213
F/M Lat. #2	\$ 5,800	561,670	\$ 567,470	\$ 565,000	\$ 2,470
F/M Lat. #3	\$ 50,000	641,413	\$ 691,413	\$ 690,293	\$ 1,120
F/M Lat. #4	\$ 5,400	543,179	\$ 548,579	\$ 544,000	\$ 4,579
Indigent Health	\$ 470,400	1,212,928	\$ 1,683,328	\$ 1,629,409	\$ 53,919
Law Library	\$ 38,500	24,620	\$ 63,120	\$ 27,500	\$ 35,620
Jury	\$ 135,400	452,435	\$ 587,835	\$ 564,450	\$ 23,385
Int. & Sinking	\$ 180,495	529,664	\$ 710,159	\$ 595,983	\$ 114,177
Rounding		-	\$ -	\$ -	\$ -
Total	<u>\$ 8,108,805</u>	<u>\$ 22,687,526</u>	<u>\$ 30,796,331</u>	<u>\$ 23,534,707</u>	<u>\$ 7,261,624</u>

## STATISTICAL DATA

In presenting this budget to the Commissioner's Court of Hill County, Texas  
the following statistics are set out:

### VALUATIONS

#### ESTIMATED NET TAXABLE VALUATIONS:- 2021

General	Including New Construction	3,111,959,437	3,111,959,437
FM Lateral	Including New Construction	3,099,425,466	3,099,425,466

#### 2021 Tax Rates & Computation of Ad Valorem Revenue

The county levy per \$100.00 valuation in this budget is as follows:

<b>2021</b>	0.420202 (2,611,082,406/100 X .420202 + 1,658,972 = \$1230,792)	General Tax	<b>2021</b>
<b>TAX</b>	0.07704 (2,598,439,816/100 X .007704 + 279,054 = \$ 2,280,892)	F/M Lateral Tax	<b>TAX</b>
<b>RATES</b>	0.497242 -----	14,911,685	<b>RATES</b>

2021 General	Anticipated Taxes from Ceiling Freeze	1,658,972
2021 F/M Lateral Tax	Anticipated Taxes from Ceiling Freeze	279,054

	F/M Lateral	County	Total
<b>Gross Ad Valorem Revenue from 2021 taxes:</b>	<b>2,280,892</b>	<b>12,630,792</b>	<b>14,911,685</b>
Less 3.5% for Delinquent Accounts	(79,831)	(442,078)	(521,909)
<b>Net of 2021 Delinquent Tax Revenue</b>	<b>2,201,061</b>	<b>12,188,715</b>	<b>14,389,776</b>
Anticipated Delinquent Collections during budget year	79,831	442,078	521,909
<b>Total Ad Valorem Revenue - Gross of Commissions</b>	<b>\$2,280,892</b>	<b>\$12,630,792</b>	<b>\$14,911,685</b>

GENERAL DEBT OBLIGATIONS		Limited Tax Refunding Series 2020	Total Obligations
<b>Beginning Balance October 1, 2021</b>		\$2,075,000	\$2,075,000
Payments during this budget year:			
	Principal	580,000	580,000
	Interest	15,782	15,782
	Service	360	360
	<b>Total Payments:</b>	<b>596,142</b>	<b>596,142</b>
<b>Total Debt Outstanding September 30, 2022</b>		<b>\$1,495,000</b>	<b>\$1,495,000</b>

REVENUE PROJECTIONS BY FUND  
PROPOSED BUDGET  
2021-2022

08.06.2021

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	6/31/2021 ACTUAL	FY 2022 PROPOSED
Account.....100					
310-115 AD VALOREM TAX	8,659,549	9,163,123	9,362,127	9,101,817	9,539,862
310-116 AD VALOREM TAX (Delinquent)	186,301	212,763	328,152	210,080	334,376
310-117 AD VALOREM TAX (Penalty & Interest)	167,820	180,927	196,891	133,346	200,625
310-200 IN LIEU OF TAX	95,664	95,343	91,560	-	95,760
318-130 CO. SALES TAX	2,177,241	1,954,170	1,764,000	1,623,102	2,296,250
319-100 HOTEL/MOTEL TAX-see Fund 254	-	-	-	-	-
320-100 MIXED DRINK TAX	32,371	29,159	28,308	15,671	28,308
340-100 CO. JUDGE FEES	1,140	1,104	1,105	952	1,105
340-200 SHERIFF FEES	58,930	43,497	40,235	71,552	75,000
340-202 CONTRACT INMATES	7,806	520	-	-	-
340-300 CO. ATTORNEY FEES	9,623	6,643	7,165	2,729	7,165
340-301 CO. ATTY - COMMISS ON BOND FORT.	1,923	1,087	550	1,050	550
340-400 CO. CLERK FEES	251,955	251,223	229,500	204,925	314,000
340-401 PLAT FEES	1,000	1,510	1,000	3,864	5,000
340-403 VITAL STATISTICS FEE	1,886	1,960	2,066	1,293	2,066
340-404 CC E-FILING COST RECOVERY	-	-	-	-	-
340-600 DISTRICT ATTORNEY FEES	24	-	-	-	-
340-700 DISTRICT CLERK FEES	165,370	115,388	125,000	90,864	177,400
340-701 COURT REPORTER SERVICE FUND	8,941	7,348	7,142	4,089	7,340
340-702 CO CHILD ABUSE PREVENTION FUND	193	691	150	56	150
340-704 DC E-FILING COST RECOVERY	-	-	-	-	-
340-801 JUSTICE OF THE PEACE Hillsboro-FEES	31,184	20,749	21,215	11,522	20,750
340-802 JUSTICE OF THE PEACE Itasca FEES	17,448	14,998	15,660	7,557	15,000
340-803 JUSTICE OF THE PEACE Hubbard FEES	21,958	15,265	13,775	8,562	15,265
340-804 JUSTICE OF THE PEACE Whitney FEES	15,148	11,164	10,070	5,369	11,150
340-805 JUDICIAL EFFICIENCY JP Hillsboro	652	345	425	132	427
340-806 JUDICIAL EFFICIENCY JP Itasca	146	108	120	28	117
340-807 JUDICIAL EFFICIENCY JP Hubbard	160	146	150	45	151
340-808 JUDICIAL EFFICIENCY JP Whitney	289	237	230	349	229
340-810 JUDICIAL EFFICIENCY -DC	663	612	500	305	504
340-901 CONSTABLE #Hillsboro FEES	22,211	19,633	21,915	9,088	15,200
340-902 CONSTABLE #Itasca FEES	20,258	14,604	15,560	7,806	14,500
340-903 CONSTABLE #Hubbard FEES	39,107	27,296	30,290	25,112	40,850
340-904 CONSTABLE #Whitney FEES	6,908	5,476	5,220	4,627	10,200
340-911 911 SIGNS/FLOOD PLAIN PERMITS	16,950	-	-	-	-
342-401 J.P. #Hillsboro STATE ARREST FEES (80%)	4,473	3,497	3,570	1,491	3,063
342-402 J.P. #Itasca STATE ARREST FEES (80%)	2,129	2,039	1,960	836	1,717
342-403 J.P. #Hubbard STATE ARREST FEES (80%)	2,073	1,599	1,750	544	1,219
342-404 J.P. #Whitney STATE ARREST FEES (80%)	1,488	1,138	1,110	396	789
342-405 DIST. CLERK STATE ARREST FEES (80%)	22,337	22,620	23,230	10,143	19,800
344-100 OSSF FEES	76,350	100,325	95,000	33,650	107,850
344-200 GAME ROOM PERMITS	-	-	-	-	6,000
348-104 ELECTION REVENUES	920	-	15	-	15
350-101 JUSTICE OF THE PEACE #Hillsboro FINES	61,581	51,202	50,708	22,605	46,923
350-102 JUSTICE OF THE PEACE #Itasca FINES	22,967	24,555	22,622	10,452	20,895
350-103 JUSTICE OF THE PEACE #Hubbard FINES	20,405	17,365	18,927	6,727	14,636
350-104 JUSTICE OF THE PEACE #Whitney FINES	18,445	14,083	14,758	6,723	13,834
360-300 911 MAINT.	34,500	-	-	-	-
360-301 SCAAP/SWBPI PROGRAM	9,458	8,778	8,500	-	8,500
360-303 GRANT REIMB. REVENUE	143,022	1,311,864	18,619	147,078	18,619
360-700 FLOOD CONTROL	-	-	-	-	-
362-500 TAX OFFICE COMMISSIONS	655,732	643,527	665,000	379,583	630,000
362-501 TAX OFFICE BPP PENALTY	-	-	-	-	-

REVENUE PROJECTIONS BY FUND  
PROPOSED BUDGET  
2021-2022

08.06.2021

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	5/31/2021 ACTUAL	FY 2022 PROPOSED
362-600 STATE APPROPRIATIONS PAYROLL	-	-	-	-	-
364-000 WASTE MANAGEMENT FEE	74,919	44,186	48,500	25,376	43,350
364-301 CORPS OF ENGINEERS LAKE PATROL	54,243	45,340	54,000	-	47,800
365-000 FISCAL SERVICE ADULT PROBATION	2,443	3,854	3,500	-	3,594
366-101 CO. JUDGE STATE SAL. SUPPLEMENT	26,288	26,673	25,200	21,119	25,200
366-102 CO. ATTORNEY SAL. SUPPLEMENT	77,000	77,000	77,000	-	77,000
366-104 CO. COURT-AT-LAW SUPPLEMENT	84,000	84,000	84,000	63,000	84,000
366-105 DA STATE PROSECUTORS OFFSET	3,849	-	-	-	-
366-106 DA-ASST ATTY SUPPLEMENT	5,457	7,460	8,160	5,260	8,820
368-102 COMMISSION FROM STATE	24,340	25,191	20,000	-	23,000
368-103 FUEL REIMBURSEMENTS	15,792	2,633	6,000	1,103	6,000
368-104 ELECTION REVENUES	960	-	-	-	-
368-200 TOBACCO SETTLEMENT	15,748	10,424	15,500	13,454	13,500
370-020 CONTRIBUTIONS	100	-	-	-	-
370-100 RENTAL INCOME - BLDGS/TOWERS	20,400	10,450	20,750	1,600	6,000
370-101 COMMISSION FROM VENDORS	5,617	19,504	5,000	20,284	5,000
370-200 UNCLAIMED REVENUES	28,782	-	200,000	-	200,000
370-300 INSURANCE PROCEEDS	-	-	-	855,617	-
370-500 MISCELLANEOUS	134,052	123,931	10,000	55,191	10,000
375-100 INTEREST	177,772	198,176	194,183	114,200	225,000
379-100 SALE OF FIXED ASSETS	10,233	1,446	-	4	-
380-200 PROCEEDS FROM CAPITAL LEASE	118,250	1,795,946	-	-	-
390-000 TRANSFERS IN	-	-	-	-	-
390-094 TRANSFERS FROM VICTIM OF CRIME	-	-	-	-	-
390-102 TRANSFER FROM EMPLOYEE HOSP.	-	-	-	-	-
390-200 TRNASFER FROM ROAD & BRIDGE	-	-	-	-	-
390-225 TRANSFER FROM IND. HEALTH CARE	324,000	-	818,000	400,000	400,000
390-239 COUNTY CLERK PROBATE RECORDS MGV	-	-	10,000	-	10,000
390-246 TRANSFER FROM TECHNOLOGY FUND	10,000	9,500	9,500	-	9,500
390-250 TRANSFERS FROM CRIMINAL JUSTICE	-	-	-	-	-
390-252 TRANSFERS FROM HOT CHECK	-	-	-	-	-
390-255 TRANSFER FROM CL. HOUSE SECURITY	25,000	15,000	15,000	-	15,000
390-300 TRANSFERS FROM CT. HOUSE PROJECT	30,015	200,000	93,000	89,800	-
<b>TOTAL GENERAL</b>	<b>14,365,959</b>	<b>17,100,393</b>	<b>14,963,142</b>	<b>13,832,125</b>	<b>15,335,923</b>



REVENUE PROJECTIONS BY FUND  
PROPOSED BUDGET  
2021-2022

08.06.2021

	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
Account..... 200	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
310-115 AD VALOREM TAX	-	-	-		-
310-116 AD VALOREM TAX (Delinquent)	-	-	-		-
310-117 AD VALOREM TAX (Penalty & Interest)	-	-	-		-
310-200 IN LIEU OF TAX	-	-	-		-
318-130 CO. SALES TAX	-	-	-		-
340-801 JP # Hillsboro DSC Fee	1,802	1,236	1,820	462	1,820
340-802 JP # Itasca DSC Fee	932	937	1,145	380	1,145
340-803 JP # Malone DSC Fee	1,079	792	520	290	520
340-804 JP # Whitney DSC Fee	465	259	505	121	505
340-911 911 SIGN & FLOOD PERMITS		23,675		22,050	37,000
350-101 JUSTICE OF THE PEACE #Hillsboro FINES	61,581	51,202	50,708	22,605	46,923
350-102 JUSTICE OF THE PEACE #Itasca FINES	22,967	24,555	22,622	10,452	20,895
350-103 JUSTICE OF THE PEACE #Hubbard FINES	20,405	17,365	18,927	6,727	14,636
350-104 JUSTICE OF THE PEACE #Whitney FINES	18,445	14,083	14,758	6,723	13,834
360-300 911 HOTCOG REIMBURSEMENT	-	34,500	34,500	34,500	34,500
360-303 FEMA/ GRANT REVENUE	161,864	-	-		-
360-400 LATERAL ROAD REFUND	-	-	-		-
360-450 GROSS & AXLE WEIGHT FEES	-	-	-		-
360-700 FLOOD CONTROL	-	-	-		-
362-502 AUTO REGISTRATION	-	-	-		-
362-503 AUTO REGISTRATION \$10.00 FEES	-	-	-		-
370-500 MISCELLANEOUS	-	-	-		-
375-100 INTEREST	71	769	853	184	365
379-100 SALE OF FIXED ASSETS	-	-	-		-
379-200 SALE OF 911 SIGNAGE	-	-	-		-
390-225 TRANSFER FROM INDIGENT HEALTH	-	100,000	50,000	50,000	50,000
390-245 TRANSFER FROM JP COURT COSTS	-	-	-		-
<b>TOTAL GENERAL ROAD &amp; BRIDGE</b>	<b>289,611</b>	<b>269,372</b>	<b>196,357</b>	<b>154,494</b>	<b>222,142</b>
Account..... 201	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
310-115 AD VALOREM TAX	201,891	213,370	218,428	211,942	237,905
310-116 AD VALOREM TAX (Delinquent)	4,090	4,954	7,680	4,892	8,365
310-117 AD VALOREM TAX (Penalty & Interest)	3,908	4,213	4,608	3,105	5,019
310-200 IN LIEU OF TAX	4,453	4,438	4,264		4,460
318-130 CO. SALES TAX	50,804	45,504	41,076	37,872	57,152
360-303 FEMA/ GRANT REVENUE	119,732	2,019,588	-	650,156	-
360-400 LATERAL ROAD REFUND	11,474	11,465	11,497	11,437	11,497
360-450 GROSS & AXLE WEIGHT FEES	34,967	35,195	33,000	31,022	33,000
360-700 FLOOD CONTROL		1,677	1,907	613	978
369-502 AUTO REGISTRATION	88,816	88,023	88,460	74,130	87,531
369-503 AUTO REGISTRATION \$10.00 FEES	90,340	87,864	90,340	31,116	88,191
370-020 CONTRIBUTIONS	-	75,000	-	-	-
370-500 MISCELLANEOUS	4,239	15,338	-	126	-
375-100 INTEREST	8,045	408	607	(295)	100
379-100 SALE OF FIXED ASSETS	48,500	37,441	-	28,335	-
380-100 ISSUANCE OF TIME WARRANT	-	-	-	-	-
380-200 PROCEEDS FROM CAPITAL LEASE	-	449,087	-	-	-
390-000 TRANSFERS IN	31,580	100,000	100,000		100,000
390-450 TRANSFER FROM J.P. COURT COST	-	-	-		-
<b>TOTAL ROAD &amp; BRIDGE # 1</b>	<b>702,839</b>	<b>3,193,566</b>	<b>601,867</b>	<b>1,084,454</b>	<b>634,197</b>

REVENUE PROJECTIONS BY FUND  
PROPOSED BUDGET  
2021-2022

08.06.2021

	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
Account.....202	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
310-115 AD VALOREM TAX	200,407	212,061	217,088	210,642	236,445
310-116 AD VALOREM TAX (Delinquent)	4,311	4,924	7,680	4,862	8,365
310-117 AD VALOREM TAX (Penalty & Interest)	3,884	4,187	4,580	3,086	4,988
310-200 IN LIEU OF TAX	4,430	4,415	4,240	-	4,435
318-130 CO. SALES TAX	50,282	45,225	40,824	37,486	56,801
360-303 FEMA/ GRANT REVENUE	80,748	987,175	-	-	-
360-400 LATERAL ROAD REFUND	11,403	11,395	11,426	11,367	11,426
360-450 GROSS & AXLE WEIGHT FEES	34,752	34,979	33,000	30,832	33,000
360-700 FLOOD CONTROL	-	1,667	1,895	610	972
369-502 AUTO REGISTRATION	88,271	87,483	87,917	73,676	86,994
369-503 AUTO REGISTRATION \$10.00 FEES	89,785	87,325	89,786	30,925	87,651
370-020 CONTRIBUTIONS/DONATIONS	4,500	123,000	-	107,100	-
370-500 MISCELLANEOUS	2,535	509	-	205	-
375-100 INTEREST	9,031	3,759	3,772	1,609	2,900
379-100 SALE OF FIXED ASSETS	12,571	-	-	-	-
380-100 ISSUANCE OF TIME WARRANT	-	-	-	-	-
380-200 PROCEEDS FROM CAPITAL LEASE	-	-	-	-	-
390-000 TRANSFERS IN	-	100,000	100,000	-	100,000
390-450 TRANSFER FROM J.P. COURT COST	-	-	-	-	-
390-883 TRANSFERS FROM OAK SPRINGS ACCT.	-	-	-	-	-
<b>TOTAL ROAD &amp; BRIDGE # 2</b>	<b>596,910</b>	<b>1,708,104</b>	<b>602,208</b>	<b>512,398</b>	<b>633,977</b>
Account..... 203	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
310-115 AD VALOREM TAX	228,859	242,168	247,909	240,548	270,015
310-116 AD VALOREM TAX (Delinquent)	4,923	5,623	8,716	5,552	9,493
310-117 AD VALOREM TAX (Penalty & Interest)	4,435	4,782	5,230	3,524	5,696
310-200 IN LIEU OF TAX	5,057	5,040	4,840	-	5,062
318-130 CO. SALES TAX	57,541	51,646	46,620	42,896	64,866
360-303 FEMA/ GRANT REVENUE	6,236	-	-	-	-
360-400 LATERAL ROAD REFUND	13,022	13,012	13,048	12,981	13,048
360-450 GROSS & AXLE WEIGHT FEES	39,686	39,946	33,000	35,209	33,000
360-700 FLOOD CONTROL	-	1,903	2,165	696	1,110
369-502 AUTO REGISTRATION	100,803	99,904	100,400	84,136	99,345
369-503 AUTO REGISTRATION \$10.00 FEES	102,533	99,723	102,533	35,316	100,094
370-020 CONTRIBUTIONS/DONATIONS	-	1,500	-	6,000	-
370-500 MISCELLANEOUS	2,086	3,080	-	-	-
375-100 INTEREST	24,619	14,348	17,328	8,246	11,500
379-100 SALE OF FIXED ASSETS	44,946	-	-	-	-
380-200 PROCEEDS FROM CAPITAL LEASE	135,345	-	-	-	-
390-000 TRANSFERS IN	-	100,000	100,000	-	100,000
390-450 TRANSFER FROM J.P. COURT COST	-	-	-	-	-
390-600 TRANSFER FROM ROAD DIST. ACCTS.	-	-	-	-	-
<b>TOTAL ROAD &amp; BRIDGE # 3</b>	<b>770,091</b>	<b>682,675</b>	<b>681,789</b>	<b>475,104</b>	<b>713,229</b>

REVENUE PROJECTIONS BY FUND  
PROPOSED BUDGET  
2021-2022

08.06.2021

	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
Account..... 204	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
310-115 AD VALOREM TAX	193,809	205,079	209,941	203,707	228,661
310-116 AD VALOREM TAX (Delinquent)	4,171	4,762	7,381	4,702	8,040
310-117 AD VALOREM TAX (Penalty & Interest)	3,756	4,049	4,429	2,984	4,824
310-200 IN LIEU OF TAX	4,282	4,268	4,098	-	4,286
318-130 CO. SALES TAX	48,729	43,736	39,480	36,327	54,931
360-303 FEMA/ GRANT REVENUE		352,024		-	
360-400 LATERAL ROAD REFUND	11,028	11,019	11,050	10,993	11,050
360-450 GROSS & AXLE WEIGHT FEES	33,608	33,828	33,000	29,817	33,000
360-700 FLOOD CONTROL	-	1,612	1,833	590	940
369-502 AUTO REGISTRATION	85,365	84,603	85,023	71,250	84,130
369-503 AUTO REGISTRATION \$10.00 FEES	86,830	84,450	86,830	29,907	84,766
370-500 MISCELLANEOUS	5,516	7,864		-	-
375-100 INTEREST	9,790	3,321	3,197	1,705	2,500
379-100 SALE OF FIXED ASSETS	80,599	-	-	-	-
380-200 PROCEEDS FROM CAPITAL LEASE	515,345	886,912	-	-	-
390-000 TRANSFERS IN	-	100,000	100,000		100,000
390-450 TRANSFER FROM J.P. COURT COST	-	-	-		-
<b>TOTAL ROAD &amp; BRIDGE # 4</b>	<b>1,082,828</b>	<b>1,827,527</b>	<b>586,262</b>	<b>391,981</b>	<b>617,128</b>

REVENUE PROJECTIONS BY FUND  
PROPOSED BUDGET  
2021-2022

08.06.2021

	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
Account..... 211	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
310-111 SPECIAL INVENTORY TAX		0			
310-115 F/M LATERAL ROAD TAX	471,444	498,717	506,120	493,493	535,469
310-116 F/M LATERAL ROAD TAX-Delinquent	9,894	11,280	17,419	10,986	18,429
310-117 F/M LATERAL ROAD TAX-(Pen & Int)	8,873	9,627	10,513	7,056	11,126
310-200 IN LIEU OF TAX	-	-	-	-	-
379-100 SALE OF FIXED ASSETS		-			
390-000 TRANSFERS IN	5,200	-	-		-
<b>TOTAL F/M LATERAL #1</b>	<b>495,411</b>	<b>519,624</b>	<b>534,052</b>	<b>511,534</b>	<b>565,023</b>
Account..... 212	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
310-111 SPECIAL INVENTORY TAX					
310-115 F/M LATERAL ROAD TAX	468,552	495,657	503,015	490,465	532,183
310-116 F/M LATERAL ROAD TAX-Delinquent	9,834	11,211	17,419	10,919	18,429
310-117 F/M LATERAL ROAD TAX-(Pen & Int)	8,818	9,568	10,451	7,012	11,057
310-200 IN LIEU OF TAX	-	-	-		-
379-100 SALE OF FIXED ASSETS	-	-	-		-
<b>TOTAL F/M LATERAL #2</b>	<b>487,204</b>	<b>516,436</b>	<b>530,885</b>	<b>508,396</b>	<b>561,670</b>
Account..... 213	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
310-111 SPECIAL INVENTORY TAX					
310-115 F/M LATERAL ROAD TAX	535,075	566,028	574,431	560,099	607,740
310-116 F/M LATERAL ROAD TAX-Delinquent	11,229	12,804	19,892	12,469	21,046
310-117 F/M LATERAL ROAD TAX-(Pen & Int.)	10,070	10,926	11,935	8,008	12,627
310-200 IN LIEU OF TAX	-	-	-	-	-
379-100 SALE OF FIXED ASSETS	-	-	-		-
<b>TOTAL F/M LATERAL #3</b>	<b>556,374</b>	<b>589,759</b>	<b>606,258</b>	<b>580,576</b>	<b>641,413</b>
Account..... 214	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
310-111 SPECIAL INVENTORY TAX					
310-115 F/M LATERAL ROAD TAX	453,126	479,339	486,455	474,318	514,663
310-116 F/M LATERAL ROAD TAX-Delinquent	9,511	10,842	16,846	10,559	17,822
310-117 F/M LATERAL ROAD TAX (Pen & Int)	8,528	9,253	10,107	6,782	10,693
310-200 IN LIEU OF TAX	-	-	-		-
379-100 SALE OF FIXED ASSETS	-	-	-		-
<b>TOTAL F/M LATERAL #4</b>	<b>471,165</b>	<b>499,434</b>	<b>513,408</b>	<b>491,659</b>	<b>543,179</b>

REVENUE PROJECTIONS BY FUND  
PROPOSED BUDGET  
2021-2022

08.06.2021

	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
Account..... 225	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
310-115 AD VALOREM TAX	824,719	872,678	911,600	866,840	934,479
310-116 AD VALOREM TAX (Delinquent)	17,745	20,262	33,063	20,008	33,893
310-117 AD VALOREM TAX (Penalty & Interest)	15,983	17,231	19,838	12,700	20,336
318-130 CO. SALES TAX	207,356	186,111	168,000	154,581	220,000
370-300 INMATE MEDICAL REIMB.	12,715	13,889	-	13,026	-
370-310 INDIGENT MEDICAL REIMB	-	-	-	(1,270)	-
370-450 SSI REIMB.	-	-	-	-	-
370-500 MISCELLANEOUS	370	-	-	198	-
375-100 INTEREST	15,140	4,487	4,851	3,166	4,220
390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL INDIGENT HEALTH CARE</b>	<b>1,094,028</b>	<b>1,114,659</b>	<b>1,137,352</b>	<b>1,069,249</b>	<b>1,212,928</b>
	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
Account..... 227	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
340-400 CO. CLERK FEES	5,670	4,760	4,150	4,410	6,400
340-700 DIST. CLERK FEES	20,862	16,428	16,085	8,833	17,920
370-500 MISCELLANEOUS	-	-	-	-	-
375-100 INTEREST	241	245	199	187	300
390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL LAW LIBRARY</b>	<b>26,773</b>	<b>21,432</b>	<b>20,434</b>	<b>13,429</b>	<b>24,620</b>
	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
Account..... 229	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
333-300 INDIGENT DEFENSE GRANT	33,913	41,626	37,100	19,496	39,000
333-309 INDIGENT DEFENSE COORD. GRANT	-	-	-	-	-
340-400 CO. CLERK FEES - HB 1295	3,240	2,760	2,960	2,520	3,600
340-420 CO. CLERK FEES - JURY	-	-	-	-	-
340-600 JUV. SUMMONS FEES	2,579	1,526	1,580	2,579	1,580
340-700 DIST. CLERK FEES	293,322	263,546	269,500	120,566	239,180
340-701 COURT REPORTER SERVICE FUND	-	-	-	-	-
340-702 REIMB FOR CT APPT ATTORNEY FEE	12,158	9,545	5,000	4,912	5,000
340-705 CC-PROBATE/GUARDIAN ATTY FEES	-	3,800	-	6,000	6,000
340-800 JP-JURY FUND LGC 134.103A	-	93	-	69	-
368-201 STATE JUROR REIMB.	15,674	6,936	9,850	2,788	8,000
370-020 CONTRIBUTIONS	-	-	-	-	-
370-500 MISCELLANEOUS	16,089	13,134	-	11,835	-
375-100 INTEREST	262	209	161	30	75
390-000 TRANSFERS IN	-	-	-	-	-
390-100 TRANSFER FROM GENERAL	275,000	135,000	150,000	75,000	150,000
390-392 TRANSFER FROM COURT REPORTER FD.	-	-	-	-	-
<b>TOTAL JURY FUND</b>	<b>652,237</b>	<b>478,176</b>	<b>476,151</b>	<b>245,795</b>	<b>452,435</b>
	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
Account..... 400	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
310-115 AD VALOREM TAX	620,945	611,100	540,864	563,274	497,573
310-116 AD VALOREM TAX (Delinquent)	14,445	15,743	19,016	14,815	17,494
310-117 AD VALOREM TAX (Penalty & Interest)	13,079	13,095	11,410	9,410	10,497
375-100 INTEREST	6,305	3,259	3,415	2,494	4,100
380-100 EXCESS COST OF ISSUANCE	-	-	-	697	-
390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL INTEREST &amp; SINKING FUND</b>	<b>654,774</b>	<b>643,197</b>	<b>574,705</b>	<b>590,689</b>	<b>529,664</b>
<b>Rounding</b>			4		
<b>TOTAL REVENUES</b>	<b>22,246,204</b>	<b>29,164,354</b>	<b>22,024,873</b>	<b>20,461,883</b>	<b>22,687,526</b>

<b>100 - GENERAL - COUNTY JUDGE</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
<b>ACCOUNT .....</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
100-5-1101-1101 SALARY	59,369	66,662	67,538	42,979	69,564
100-5-1101-1102 STATE SALARY SUPPLEMENT	25,200	25,202	25,200	16,043	25,200
100-5-1101-1103 JUVENILE BOARD SUPPLEMENT	4,800	6,013	6,050	3,851	6,050
100-5-1101-1107 COURT COORDINATOR	37,998	39,631	40,639	25,217	41,851
100-5-1101-1108 COURT REPORTER	6,965	7,523	7,861	4,872	7,861
100-5-1101-1122 COUNTY LONGEVITY	-	2,500	4,125	4,125	4,250
100-5-1101-1201 SOCIAL SECURITY & MEDICARE	9,880	10,508	11,583	7,015	11,840
100-5-1101-1202 UNEMPLOYMENT TAX	201	152	121	62	108
100-5-1101-1203 RETIREMENT	12,026	14,456	14,944	9,606	15,276
100-5-1101-1204 RETIREMENT LIFE INSURANCE	519	575	606	388	619
100-5-1101-1205 WORKERS COMP	328	386	446	251	456
100-5-1101-1209 HEALTH INSURANCE	24,415	27,902	28,457	19,583	28,523
100-5-1101-2301 DUES & MEMBERSHIPS	675	675	795	770	795
100-5-1101-2302 TRAINING & MILEAGE REIMB	-	373	2,500	-	2,500
100-5-1101-2303 BONDS & INSURANCE	1,243	-	1,250	-	1,250
100-5-1101-2305 CONTRACT SERVICES	-	-	100	-	100
100-5-1101-3101 SUPPLIES	468	451	1,100	661	1,100
100-5-1101-3102 POSTAGE	650	560	850	121	850
100-5-1101-3103 MACHINE & EQUIP RENTAL	1,827	1,596	1,950	1,086	1,950
100-5-1101-3104 TELEPHONE	1,715	2,431	2,100	783	2,100
100-5-1101-3110 MISCELLANEOUS	-	-	100	-	100
<b>TOTAL COUNTY JUDGE</b>	<b>188,279</b>	<b>207,596</b>	<b>218,315</b>	<b>137,411</b>	<b>222,344</b>

100 - GENERAL - NON DEPT. ADMIN.	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-1103-1209 TELEMEDICINE	13,490	44,238	22,000	13,520	22,000
100-5-1103-2101 PURCHASED PROFESSIONAL SERVICE	52,377	155,105	90,000	37,037	60,000
100-5-1103-2102 STATEMENT OF FACTS	18,323	5,176	13,000	167	13,000
100-5-1103-2103 LEGISLATIVE AND ADMINISTRATIVE ACTIVITIES	-	-	-	-	-
100-5-1103-2104 GRANT EXPENDITURES	184,672	120,177	153,800	169,278	153,800
100-5-1103-2301 DUES & MEMBERSHIPS	6,872	7,093	6,693	6,456	6,693
100-5-1103-2302 TRAINING & MILEAGE REIMB	-	120	300	-	300
100-5-1103-2303 BONDS & INSURANCE	35,319	22,230	28,000	-	28,000
100-5-1103-2307 LEGAL NOTICES	3,120	1,575	3,000	785	3,000
100-5-1103-2315 BANK SERVICE CHARGES	10,103	51,128	50,000	48,894	50,000
100-5-1103-3101 SUPPLIES	-	2	700	819	700
100-5-1103-3103 MACHINE & EQUIPMENT RENTAL	5,055	5,116	4,000	2,357	4,000
100-5-1103-3110 MISCELLANEOUS	2,253	3,308	5,000	4,694	5,000
100-5-1103-3201 UTILITIES	-	-	-	-	-
100-5-1103-3202 FUEL	-	-	-	-	-
100-5-1103-3701 OTHER SUPPLIES	-	-	-	-	-
100-5-1103-4101 CAPITAL OUTLAY	109,179	1,929,723	400,000	368,772	375,000
100-5-1103-4102 JP TECH EQUIPMENT	-	-	-	-	-
100-5-1103-7102 JPO INS & UTILITIES	9,302	10,136	10,500	4,738	10,500
100-5-1103-7103 ADULT PROBATION	9,641	11,394	11,000	4,512	11,000
100-5-1103-7210 APPRAISALS	349,892	366,514	378,500	188,297	378,500
100-5-1103-7211 COURT OF APPEALS JUDGES	1,849	1,934	-	1,927	-
100-5-1103-7601 ANNUAL LEAVE CONTINGENCY	-	-	35,000	-	40,000
100-5-1103-7602 CONTINGENCIES	-	-	35,000	-	35,000
100-5-1103-9201 TRANSFER TO ROAD & BRIDGE #1	0	-	-	-	-
100-5-1103-9201 TRANSFER TO ROAD & BRIDGE #1	-	-	-	-	-
100-5-1103-9202 TRANSFER TO ROAD & BRIDGE #2	-	-	-	-	-
100-5-1103-9203 TRANSFER TO ROAD & BRIDGE #3	-	-	-	-	-
100-5-1103-9204 TRANSFER TO ROAD & BRIDGE #4	-	-	-	-	-
100-5-1103-9225 TRANSFER TO INDIGENT HEALTH	-	-	-	-	-
100-5-1103-9229 TRANSFER TO JURY	275,000	135,000	150,000	75,000	150,000
100-5-1103-9248 TRANSFER TO CO CLERK ARCHIVES	-	-	-	-	-
100-5-1103-9254 TRANSFER TO TOURISM	-	-	-	-	-
100-5-1103-9257 TRANSFER TO CRIME VICTIMS ASSI	-	-	-	-	-
100-5-1103-9265 TRANSFER TO ELECTION LEASE	-	-	-	-	-
100-5-1103-9251 TRANSFER TO ECONOMIC DEVELOPMENT	-	-	-	-	-
100-5-1103-9275 TRANSFER TO CO JUV PROB TJPC 8	79,000	90,000	90,000	90,000	90,000
100-5-1103-9300 TRANSFER TO COURTHOUSE PROJECT	-	-	-	-	-
<b>TOTAL NON DEPT. ADMIN.</b>	<b>1,165,447</b>	<b>2,959,969</b>	<b>1,486,493</b>	<b>1,017,254</b>	<b>1,436,493</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

<b>100 - GENERAL - TECHNOLOGY</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
<b>ACCOUNT .....</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
100-5-1104-1104 DEPARTMENT HEAD SALARY	81,937	35,384	74,458	46,177	76,692
100-5-1104-1105 STAFF WAGES	47,034	80,121	106,034	71,473	108,973
100-5-1104-1106 PART TIME WAGES	16,642	65,475	19,836	17,957	19,836
100-5-1104-1111 TECH SUPPLEMENT	5,019	3,070	-	-	-
100-5-1104-1122 COUNTY LONGEVITY	-	1,350	413	413	750
100-5-1104-1201 SOCIAL SECURITY & MEDICARE	11,477	14,061	15,357	10,222	15,778
100-5-1104-1202 UNEMPLOYMENT TAX	716	708	462	284	413
100-5-1104-1203 RETIREMENT	13,666	18,561	17,855	13,473	18,399
100-5-1104-1204 RETIREMENT LIFE INSURANCE	582	738	785	544	809
100-5-1104-1205 WORKERS COMP	449	422	609	456	625
100-5-1104-1206 TRAVEL	-	-	-	-	-
100-5-1104-1209 HEALTH INSURANCE	19,855	17,118	31,906	18,826	31,906
100-5-1104-2301 DUES & MEMBERSHIPS	175	175	300	-	300
100-5-1104-2302 TRAINING & MILEAGE REIMB	4,971	446	5,000	921	5,000
100-5-1104-2305 CONTRACT SERVICES	23,195	22,866	33,000	8,464	60,000
100-5-1104-3101 SUPPLIES	6,250	5,624	8,000	2,146	8,000
100-5-1104-3103 SOFTWARE AND MAINTENANCE	290,260	267,052	363,000	154,683	340,000
100-5-1104-3104 TELEPHONE	49,407	47,377	56,000	31,887	56,000
100-5-1104-3110 MISCELLANEOUS	50	50	100	-	100
100-5-1104-4101 CAPITAL OUTLAY	80,257	57,551	80,000	101,538	100,000
100-5-1104-4102 CASE MANAGEMENT SYSTEM	121,030	123,080	131,030	-	131,030
100-5-1104-8103 CAPITAL LEASE	182,981	182,981	182,982	182,981	-
<b>TOTAL TECHNOLOGY</b>	<b>955,953</b>	<b>944,211</b>	<b>1,127,127</b>	<b>662,443</b>	<b>974,611</b>



100 - GENERAL - COUNTY CLERK	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-1109-1101 SALARY	52,239	59,529	60,336	38,396	62,146
100-5-1109-1105 STAFF WAGES	148,555	155,928	164,556	98,959	164,416
100-5-1109-1106 PART TIME WAGES	-	-	-	-	-
100-5-1109-1122 COUNTY LONGEVITY	-	3,050	5,600	5,600	5,750
100-5-1109-1201 SOCIAL SECURITY & MEDICARE	15,343	16,015	17,633	11,299	17,772
100-5-1109-1202 UNEMPLOYMENT TAX	813	555	391	220	340
100-5-1109-1203 RETIREMENT	19,326	22,070	22,750	15,394	22,929
100-5-1109-1204 RETIREMENT LIFE INSURANCE	833	878	922	622	929
100-5-1109-1205 WORKERS COMP	534	620	679	384	684
100-5-1109-1209 HEALTH INSURANCE	64,827	59,549	68,439	41,319	68,149
100-5-1109-2301 DUES & MEMBERSHIPS	175	50	175	125	175
100-5-1109-2302 TRAINING & MILEAGE REIMB	5,123	1,830	4,500	1,137	4,500
100-5-1109-2303 BONDS & INSURANCE	4,013	4,013	3,710	210	4,013
100-5-1109-2305 CONTRACT SERVICES-ARCHIVE	-	-	-	-	-
100-5-1109-3101 SUPPLIES	15,356	16,665	17,000	13,862	17,000
100-5-1109-3102 POSTAGE	1,620	-	2,000	1,990	2,500
100-5-1109-3103 MACHINE & EQUIP RENTAL	2,193	2,278	2,300	1,512	2,300
100-5-1109-3104 TELEPHONE	636	1,038	1,000	229	1,000
100-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
100-5-1109-3111 MICROFILM & INDEXING	-	-	-	-	-
100-5-1109-4101 CAPITAL OUTLAY	-	3,869	5,000	-	5,000
<b>TOTAL COUNTY CLERK</b>	<b>331,586</b>	<b>347,935</b>	<b>376,991</b>	<b>231,258</b>	<b>379,603</b>

100 - GENERAL - COUNTY AUDITOR	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-1201-1101 DEPARTMENT HEAD SALARY	71,584	78,904	81,482	51,891	83,926
100-5-1201-1105 STAFF WAGES	91,795	96,649	100,308	52,693	103,532
100-5-1201-1106 PART TIME WAGES	-	-	-	-	-
100-5-1201-1122 COUNTY LONGEVITY	-	3,450	3,750	3,750	4,250
100-5-1201-1201 SOCIAL SECURITY & MEDICARE	12,202	13,426	14,194	8,250	14,666
100-5-1201-1202 UNEMPLOYMENT TAX	866	639	427	210	383
100-5-1201-1203 RETIREMENT	14,673	17,820	18,313	10,768	18,922
100-5-1201-1204 RETIREMENT LIFE INSURANCE	632	709	742	435	767
100-5-1201-1205 WORKERS COMP	467	470	546	281	565
100-5-1201-1209 HEALTH INSURANCE	41,631	38,074	41,000	20,908	36,373
100-5-1201-2301 DUES & MEMBERSHIPS	1,015	965	1,025	920	1,025
100-5-1201-2302 TRAINING & MILEAGE REIMB	4,256	1,420	4,400	1,350	4,400
100-5-1201-2303 BONDS & INSURANCE	100	100	550	50	550
100-5-1201-2305 CONTRACT SERVICES	-	-	5,000	46	5,000
100-5-1201-3101 SUPPLIES	2,116	1,386	2,600	1,787	2,600
100-5-1201-3102 POSTAGE	86	351	200	55	200
100-5-1201-3103 MACHINE & EQUIP RENTAL	2,837	2,916	2,800	1,844	2,800
100-5-1201-3104 TELEPHONE	652	916	890	229	890
100-5-1201-3110 MISCELLANEOUS	62	-	500	-	500
100-5-1201-4101 CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL COUNTY AUDITOR</b>	<b>244,974</b>	<b>258,194</b>	<b>278,727</b>	<b>155,466</b>	<b>281,350</b>

100 - GENERAL - COUNTY TREASURER	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-1202-1101 SALARY	52,239	59,625	60,336	37,580	62,146
100-5-1202-1105 STAFF WAGES	89,203	96,366	99,054	58,159	102,026
100-5-1202-1106 PART TIME WAGES	-	-	-	-	-
100-5-1202-1122 COUNTY LONGEVITY	-	-	1,125	1,125	1,125
100-5-1202-1201 SOCIAL SECURITY & MEDICARE	10,448	11,625	12,279	7,281	12,645
100-5-1202-1202 UNEMPLOYMENT TAX	470	341	230	116	206
100-5-1202-1203 RETIREMENT	12,720	15,540	15,843	9,608	16,315
100-5-1202-1204 RETIREMENT LIFE INSURANCE	546	618	642	388	661
100-5-1202-1205 WORKERS COMP	348	408	473	201	487
100-5-1202-1209 HEALTH INSURANCE	32,823	29,450	31,933	18,969	31,933
100-5-1202-2301 DUES & MEMBERSHIPS	504	404	800	414	700
100-5-1202-2302 TRAINING & MILEAGE REIMB	3,584	1,437	4,400	1,374	4,400
100-5-1202-2303 BONDS & INSURANCE	50	50	500	130	300
100-5-1202-3101 SUPPLIES	5,092	4,346	4,190	2,801	4,190
100-5-1202-3102 POSTAGE	1,889	3,555	3,500	681	3,000
100-5-1202-3103 MACHINE & EQUIPMENT RENTAL	3,261	2,695	3,868	2,360	3,868
100-5-1202-3104 TELEPHONE	637	1,184	1,010	525	1,010
100-5-1202-3110 MISCELLANEOUS	365	871	675	81	675
<b>TOTAL COUNTY TREASURER</b>	<b>214,179</b>	<b>228,514</b>	<b>240,858</b>	<b>141,792</b>	<b>245,688</b>

100 - GENERAL - TAX ASSESSOR COLLECTOR	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-1301-1101 SALARY	52,239	59,625	60,336	37,580	62,146
100-5-1301-1105 STAFF WAGES	199,287	195,889	199,638	119,402	206,741
100-5-1301-1106 PART TIME WAGES	10,774	3,764	5,183	3,339	12,629
100-5-1301-1122 COUNTY LONGEVITY	-	1,750	4,100	4,100	4,975
100-5-1301-1201 SOCIAL SECURITY & MEDICARE	19,106	19,310	20,598	12,198	21,917
100-5-1301-1202 UNEMPLOYMENT TAX	1,107	718	481	267	449
100-5-1301-1203 RETIREMENT	23,638	25,970	26,064	16,293	27,030
100-5-1301-1204 RETIREMENT LIFE INSURANCE	1,013	1,033	1,056	657	1,095
100-5-1301-1205 WORKERS COMP	645	721	793	381	844
100-5-1301-1209 HEALTH INSURANCE	86,632	71,502	86,626	47,503	91,159
100-5-1301-2301 DUES & MEMBERSHIPS	275	295	800	379	800
100-5-1301-2302 TRAINING & MILEAGE REIMB	4,263	750	4,000	354	4,000
100-5-1301-2303 BONDS & INSURANCE	1,396	1,396	1,600	1,396	1,600
100-5-1301-2305 CONTRACT SERVICES	8,775	-	500	581	500
100-5-1301-3101 SUPPLIES	5,243	4,307	7,000	3,902	7,000
100-5-1301-3102 POSTAGE	23,178	18,870	24,500	5,587	24,500
100-5-1301-3103 SOFTWARE AND MAINTENANCE	39,752	41,209	54,835	31,909	54,835
100-5-1301-3104 TELEPHONE	6,433	3,149	4,000	762	4,000
100-5-1301-3105 OFFICE RENT	-	0		0	
100-5-1301-3110 MISCELLANEOUS	-	0		0	
100-5-1301-4101 CAPITAL OUTLAY	699	-	2,007	-	2,007
100-5-1301-8103 CAPITAL LEASE	-	0		0	
<b>TOTAL TAX ASSESSOR COLLECTOR</b>	<b>484,455</b>	<b>450,256</b>	<b>504,117</b>	<b>286,590</b>	<b>528,226</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - COURTHOUSE	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-1401-1104 DEPARTMENT HEAD SALARY	43,591	45,400	45,702	29,865	47,078
100-5-1401-1105 STAFF WAGES	55,220	57,489	83,617	51,400	87,511
100-5-1401-1106 PART-TIME WAGES	16,935	17,408	-	5,302	18,166
100-5-1401-1122 COUNTY LONGEVITY	-	4,000	4,250	4,250	4,500
100-5-1401-1201 SOCIAL SECURITY & MEDICARE	8,191	9,067	10,218	6,642	12,030
100-5-1401-1202 UNEMPLOYMENT TAX	614	445	307	191	315
100-5-1401-1203 RETIREMENT	10,402	12,360	13,183	8,993	15,521
100-5-1401-1204 RETIREMENT LIFE INSURANCE	447	492	534	363	629
100-5-1401-1205 WORKERS COMP	4,291	4,026	4,547	2,228	5,353
100-5-1401-1209 HEALTH INSURANCE	33,445	31,539	41,979	22,134	42,045
100-5-1401-2303 BONDS & INSURANCE	25,650	27,161	27,500	8	27,500
100-5-1401-2305 CONTRACT SERVICES	314	-	5,000	538,922	5,000
100-5-1401-3101 SUPPLIES	146	351	500	372	500
100-5-1401-3103 MACHINE & EQUIP RENTAL	-	-	-	300	-
100-5-1401-3104 TELEPHONE	912	1,043	1,200	494	1,200
100-5-1401-3106 OTHER SUPPLIES	17,367	18,442	24,000	13,432	24,000
100-5-1401-3107 REPAIRS	35,567	86,115	60,000	301,541	60,000
100-5-1401-3109 MAINTENANCE CONTRACTS	15,219	10,795	14,000	7,508	14,000
100-5-1401-3201 UTILITIES	106,916	100,001	100,000	60,530	100,000
100-5-1401-3202 FUEL	1,489	1,022	2,500	719	2,500
100-5-1401-4101 CAPITAL OUTLAY	16,771	21,296	20,000	115,030	20,000
100-5-1401-8103 CAPITAL LEASE	-	-	-	123,901	123,901
<b>TOTAL COURTHOUSE</b>	<b>393,487</b>	<b>448,449</b>	<b>459,037</b>	<b>1,294,124</b>	<b>611,749</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - ELECTIONS ADMINISTRATION	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-1501-1104 DEPARTMENT HEAD SALARY	36,904	37,376	37,621	23,351	38,755
100-5-1501-1105 STAFF WAGES	31,404	32,683	32,908	20,001	31,829
100-5-1501-1106 PART TIME WAGES	-	-	-	1,307	-
100-5-1501-1109 ELECTION WORKERS	21,210	15,842	25,000	37,692	30,000
100-5-1501-1109 COUNTY LONGEVITY	-	1,850	2,050	2,050	1,875
100-5-1501-1201 SOCIAL SECURITY & MEDICARE	6,066	5,459	5,552	4,518	5,543
100-5-1501-1202 UNEMPLOYMENT TAX	356	257	167	101	145
100-5-1501-1203 RETIREMENT	6,064	7,153	7,164	4,504	7,152
100-5-1501-1204 RETIREMENT LIFE INSURANCE	261	284	290	182	290
100-5-1501-1205 WORKERS COMP	62	68	214	151	213
100-5-1501-1209 HEALTH INSURANCE	19,930	17,540	18,187	9,870	18,187
100-5-1501-2301 DUES & MEMBERSHIPS	250	-	400	250	400
100-5-1501-2302 TRAINING & MILEAGE REIMB	2,196	118	2,250	275	3,000
100-5-1501-2303 BONDS & INSURANCE	50	120	300	70	300
100-5-1501-2305 CONTRACT SERVICES	17,375	29,781	18,000	24,709	45,000
100-5-1501-2307 LEGAL NOTICES	1,827	102	750	-	500
100-5-1501-3101 SUPPLIES	22,388	13,954	25,000	16,220	25,000
100-5-1501-3102 POSTAGE	2,250	6,951	12,000	-	12,000
100-5-1501-3103 MACHINE & EQUIP RENTAL	-	-	-	-	-
100-5-1501-3104 TELEPHONE	474	742	680	574	700
100-5-1501-3110 MISCELLANEOUS	-	-	250	527	250
100-5-1501-4101 CAPITAL OUTLAY	34,496	364,443	-	-	-
100-5-1501-8103 CAPITAL LEASE	-	-	-	-	60,862
<b>TOTAL ELECTIONS ADMINISTRATION</b>	<b>202,563</b>	<b>534,722</b>	<b>188,783</b>	<b>146,250</b>	<b>282,001</b>

100 - GENERAL - DISTRICT JUDGE	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-2101-1103 JUVENILE BOARD SUPPLEMENT	4,800	6,030	6,050	3,769	6,050
100-5-2101-1105 STAFF WAGES	34,330	35,734	36,601	22,716	37,701
100-5-2101-1107 COURT COORDINATOR	37,998	39,661	40,639	25,217	41,851
100-5-2101-1108 COURT REPORTER	68,102	76,840	78,608	48,779	78,608
100-5-2101-1112 COUNTY SUPPLEMENT	11,950	11,950	11,950	7,444	11,950
100-5-2101-1122 COUNTY LONGEVITY	-	2,850	3,075	3,075	3,625
100-5-2101-1201 SOCIAL SECURITY & MEDICARE	11,914	13,090	13,535	8,370	13,754
100-5-2101-1202 UNEMPLOYMENT TAX	740	553	366	216	324
100-5-2101-1203 RETIREMENT	14,166	17,234	17,462	11,034	17,745
100-5-2101-1204 RETIREMENT LIFE INSURANCE	607	685	708	446	719
100-5-2101-1205 WORKERS COMP	348	405	521	238	529
100-5-2101-1209 HEALTH INSURANCE	26,858	26,727	27,271	21,283	31,887
100-5-2101-2301 DUES & MEMBERSHIPS	570	625	1,000	371	1,000
100-5-2101-2302 TRAINING & MILEAGE REIMB	4,177	510	3,500	-	3,500
100-5-2101-2303 BONDS & INSURANCE	2,898	2,390	2,885	(526)	2,885
100-5-2101-2305 CONTRACT SERVICES	-	-	100	-	100
100-5-2101-3101 SUPPLIES	731	2,002	2,750	568	2,750
100-5-2101-3102 POSTAGE	736	7	1,000	-	1,000
100-5-2101-3103 MACHINE & EQUIP RENTAL	2,507	2,335	2,750	1,589	2,750
100-5-2101-3104 TELEPHONE	989	1,484	1,500	337	1,500
100-5-2101-3110 MISCELLANEOUS	20	20	1,000	-	1,000
100-5-2101-4101 CAPITAL OUTLAY	-	0			
<b>TOTAL DISTRICT JUDGE</b>	<b>224,441</b>	<b>241,132</b>	<b>253,271</b>	<b>154,926</b>	<b>261,228</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - COURT AT LAW JUDGE	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-2102-1101 SALARY	66,950	88,986	89,350	55,661	89,350
100-5-2102-1102 STATE SALARY SUPPLEMENT	84,000	84,004	84,000	52,328	84,000
100-5-2102-1103 JUVENILE BOARD SUPPLEMENT	4,800	6,030	6,050	3,769	6,050
100-5-2102-1107 COURT COORDINATOR	37,998	39,631	40,639	25,217	41,851
100-5-2102-1108 COURT REPORTER	64,009	69,157	70,751	43,908	70,553
100-5-2102-1122 COUNTY LONGEVITY	-	750	1,275	1,275	1,700
100-5-2102-1201 SOCIAL SECURITY & MEDICARE	17,662	20,069	19,474	11,078	19,653
100-5-2102-1202 UNEMPLOYMENT TAX	574	416	259	161	228
100-5-2102-1203 RETIREMENT	23,178	28,981	28,827	18,137	28,969
100-5-2102-1204 RETIREMENT LIFE INSURANCE	996	1,153	1,168	733	1,174
100-5-2102-1205 WORKERS COMP	628	750	860	350	864
100-5-2102-1209 HEALTH INSURANCE	33,704	39,456	42,242	24,519	37,616
100-5-2102-2301 DUES & MEMBERSHIPS	315	480	650	480	650
100-5-2102-2302 TRAINING & MILEAGE REIMB	1,997	1,193	2,000	1,232	2,000
100-5-2102-2303 BONDS & INSURANCE	1,243	-	1,864	-	1,864
100-5-2102-3101 SUPPLIES	1,204	1,211	1,000	309	1,000
100-5-2102-3102 POSTAGE	721	956	750	715	750
100-5-2102-3103 MACHINE & EQUIP RENTAL	2,855	2,748	3,280	2,717	3,280
100-5-2102-3104 TELEPHONE	634	1,036	970	222	970
100-5-2102-3110 MISCELLANEOUS	-	205	200	4	200
100-5-2102-4101 CAPITAL OUTLAY	-				
<b>TOTAL COURT AT LAW JUDGE</b>	<b>343,468</b>	<b>387,210</b>	<b>395,609</b>	<b>242,812</b>	<b>392,722</b>



DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - DISTRICT CLERK	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-2105-1101 SALARY	52,239	59,625	60,336	37,580	62,146
100-5-2105-1105 STAFF WAGES	187,920	210,575	231,914	130,380	233,430
100-5-2105-1106 PART TIME WAGES	999	7,269	297	5,127	17,245
100-5-2105-1122 COUNTY LONGEVITY	-	4,800	5,300	5,300	5,800
100-5-2105-1201 SOCIAL SECURITY & MEDICARE	17,294	21,117	22,785	13,396	24,375
100-5-2105-1202 UNEMPLOYMENT TAX	1,002	785	546	331	513
100-5-2105-1203 RETIREMENT	21,667	28,065	29,368	17,712	29,746
100-5-2105-1204 RETIREMENT LIFE INSURANCE	932	1,117	1,190	715	1,206
100-5-2105-1205 WORKERS COMP	597	795	876	437	938
100-5-2105-1209 HEALTH INSURANCE	66,152	62,248	69,295	41,898	60,136
100-5-2105-2301 DUES & MEMBERSHIPS	100	100	325	175	325
100-5-2105-2302 TRAINING & MILEAGE REIMB	2,100	1,678	4,000	720	4,000
100-5-2105-2303 BONDS & INSURANCE	4,320	4,235	4,300	350	4,300
100-5-2105-2305 CONTRCT SERVICES	5,650		-	-	-
100-5-2105-2307 LEGAL NOTICES	383	40	500	-	500
100-5-2105-3101 SUPPLIES	17,344	19,930	14,000	18,469	14,000
100-5-2105-3102 POSTAGE	5,163	1,278	9,000	2,443	9,000
100-5-2105-3103 MACHINE & EQUIP RENTAL	5,803	6,123	4,900	3,842	4,900
100-5-2105-3104 TELEPHONE	1,065	1,642	1,470	478	1,470
100-5-2105-4101 CAPITAL OUTLAY	-	-	-		-
<b>TOTAL DISTRICT CLERK</b>	<b>390,730</b>	<b>431,421</b>	<b>460,402</b>	<b>279,353</b>	<b>474,030</b>

100 - GENERAL - DISTRICT ATTORNEY	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-2107-1102 DA STATE PROSECUTOR OFFSET	3,341	-	-		-
100-5-2107-1103 ASST DA LONGEVITY	6,081	6,569	7,000	4,037	7,440
100-5-2107-1105 STAFF WAGES	243,164	254,375	313,177	165,207	329,392
100-5-2107-1112 COUNTY SUPPLEMENT	16,750	17,980	18,000	11,213	18,000
100-5-2107-1122 COUNTY LONGEVITY	-	2,025	2,900	2,900	3,250
100-5-2107-1201 SOCIAL SECURITY & MEDICARE	20,203	21,154	26,092	13,742	27,393
100-5-2107-1202 UNEMPLOYMENT TAX	1,468	1,034	743	407	680
100-5-2107-1203 RETIREMENT	24,211	27,972	33,664	18,184	35,343
100-5-2107-1204 RETIREMENT LIFE INSURANCE	1,041	1,112	1,364	734	1,432
100-5-2107-1205 WORKERS COMP	89	91	1,182	51	1,241
100-5-2107-1209 HEALTH INSURANCE	48,723	44,867	50,186	32,741	54,746
100-5-2107-2301 DUES & MEMBERSHIPS	1,386	1,231	2,000	1,391	2,400
100-5-2107-2302 TRAINING & MILEAGE REIMB	4,883	1,928	7,500	225	7,500
100-5-2107-2303 BONDS & INSURANCE	528	500	5,700	178	5,700
100-5-2107-2408 WITNESS & EVIDENCE	59	-	1,500	285	1,500
100-5-2107-3101 SUPPLIES	4,960	8,565	15,000	3,956	15,000
100-5-2107-3102 POSTAGE	344	350	2,000	-	1,500
100-5-2107-3103 MACHINE & EQUIP RENTAL	1,982	2,503	3,100	1,669	3,400
100-5-2107-3104 TELEPHONE	798	1,333	1,600	293	1,600
100-5-2107-3107 REPAIRS		-	1,500	-	1,500
100-5-2107-3110 MISCELLANEOUS	40	40	250	135	250
100-5-2107-3202 FUEL		-	2,500	-	2,750
<b>TOTAL DISTRICT ATTORNEY</b>	<b>380,051</b>	<b>393,630</b>	<b>496,958</b>	<b>257,349</b>	<b>522,017</b>

100 - GENERAL - COUNTY ATTORNEY	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-2108-1101 SALARY	76,078	83,458	84,414	47,941	86,946
100-5-2108-1102 STATE SALARY SUPPLEMENT	63,922	70,422	69,586	47,994	67,054
100-5-2108-1103 ASST CA LONGEVITY	-	805	1,160	709	1,380
100-5-2108-1105 STAFF WAGES	113,946	135,333	136,782	85,822	142,460
100-5-2108-1106 PART TIME WAGES	21,341	22,240	22,812	14,158	23,497
100-5-2108-1122 COUNTY LONGEVITY	-	600	2,538	2,538	2,725
100-5-2108-1201 SOCIAL SECURITY & MEDICARE	20,334	23,311	23,347	13,972	23,934
100-5-2108-1202 UNEMPLOYMENT TAX	754	570	376	221	340
100-5-2108-1203 RETIREMENT	24,776	31,240	31,317	19,808	31,985
100-5-2108-1204 RETIREMENT LIFE INSURANCE	1,068	1,242	1,269	800	1,296
100-5-2108-1205 WORKERS COMP	99	92	1,099	49	1,123
100-5-2108-1209 HEALTH INSURANCE	35,834	37,970	41,066	26,271	41,066
100-5-2108-2301 DUES & MEMBERSHIPS	888	705	1,155	910	1,155
100-5-2108-2302 TRAINING & MILEAGE REIMB	3,788	3,522	2,000	275	3,500
100-5-2108-2303 BONDS & INSURANCE	244	83	250	83	250
100-5-2108-3101 SUPPLIES	3,315	3,119	2,000	331	3,000
100-5-2108-3102 POSTAGE	400	76	200	2	250
100-5-2108-3103 MACHINE & EQUIP RENTAL	2,360	2,100	2,500	1,529	2,500
100-5-2108-3104 TELEPHONE	2,447	3,357	3,000	1,437	3,000
100-5-2108-3110 MISCELLANEOUS			-		-
100-5-2108-3117 CO ATTY EXCESS SALARY					
<b>TOTAL COUNTY ATTORNEY</b>	<b>371,594</b>	<b>420,244</b>	<b>426,871</b>	<b>264,849</b>	<b>437,461</b>

<b>100 - GENERAL - COUNTY ATTORNEY EXCESS</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
<b>SALARY ACCOUNT .....</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
100-5-2109-1105 STAFF WAGES	3,614	1,246	2,400	1,486	3,600
100-5-2109-1201 SOCIAL SECURITY & MEDICARE	270	102	184	114	275
100-5-2109-1202 UNEMPLOYMENT TAX	-	-	6	-	7
100-5-2109-1203 RETIREMENT	317	132	237	147	355
100-5-2109-1204 RETIREMENT LIFE INSURANCE	14	5	10	6	14
100-5-2109-1205 WORKERS COMP	1	0	8	0	12
100-5-2109-1209 HEALTH INSURANCE	500	151	-	176	-
100-5-2109-3101 SUPPLIES	-	-	-	180	-
100-5-2109-3102 POSTAGE	-	-	-	-	-
100-5-2109-3110 MISCELLANEOUS	-	-	-	-	-
100-5-2109-3117 CO ATTY EXCESS SALARY	-	-	31,003	-	36,000
<b>TOTAL COUNTY ATTORNEY EXCESS</b>	<b>4,716</b>	<b>1,636</b>	<b>33,848</b>	<b>2,110</b>	<b>40,263</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - JP#1 WHITNEY - JETTON	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-2114-1101 SALARY	40,614	47,901	48,595	29,995	50,053
100-5-2114-1105 STAFF WAGES	33,687	35,145	35,994	22,340	37,077
100-5-2114-1106 PART TIME WAGES	4,724	120	-	-	-
100-5-2114-1122 COUNTY LONGEVITY	-	2,500	5,000	5,000	5,000
100-5-2114-1201 SOCIAL SECURITY & MEDICARE	5,987	6,556	6,854	4,368	7,048
100-5-2114-1202 UNEMPLOYMENT TAX	178	136	94	65	84
100-5-2114-1203 RETIREMENT	7,114	8,514	8,542	5,693	9,093
100-5-2114-1204 RETIREMENT LIFE INSURANCE	305	339	358	230	369
100-5-2114-1205 WORKERS COMP	257	224	264	200	271
100-5-2114-1209 HEALTH INSURANCE	19,855	17,531	18,177	11,001	18,177
100-5-2114-2301 DUES & MEMBERSHIPS	60	60	100	60	245
100-5-2114-2302 TRAINING & MILEAGE REIMB	1,504	1,017	1,600	455	2,000
100-5-2114-2303 BONDS & INSURANCE	100	85	100	50	100
100-5-2114-2304 COURTROOM RENT	825	225	1,000	-	1,000
100-5-2114-3101 SUPPLIES	1,026	949	1,500	416	2,000
100-5-2114-3102 POSTAGE	450	494	500	56	500
100-5-2114-3103 MACHINE & EQUIP RENTAL	-	-	-	-	-
100-5-2114-3104 TELEPHONE	3,075	3,102	2,900	2,147	2,900
100-5-2114-3105 OFFICE RENT	2,548	2,533	2,800	1,431	3,600
100-5-2114-3110 MISCELLANEOUS	-	-	500	-	500
100-5-2114-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2114-4102 JP TECH EQUIPMENT	-	-	-	-	-
<b>TOTAL JP #1 WHITNEY-JETTON</b>	<b>122,309</b>	<b>127,431</b>	<b>135,178</b>	<b>83,497</b>	<b>140,017</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - JP #2 HILLSBORO - BRASSELL	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-2111-1101 SALARY	40,614	47,998	48,595	30,267	50,053
100-5-2111-1105 STAFF WAGES	56,820	59,340	61,037	37,763	62,863
100-5-2111-1106 PART-TIME	6,251	9,445	-	-	-
100-5-2111-1112 JAIL MAGISTRATE SUPPLEMENT	8,500	8,500	8,500	5,295	8,500
100-5-2111-1122 COUNTY LONGEVITY	-	450	975	975	1,200
100-5-2111-1201 SOCIAL SECURITY & MEDICARE	8,041	8,990	9,112	5,411	9,380
100-5-2111-1202 UNEMPLOYMENT TAX	352	249	143	82	128
100-5-2111-1203 RETIREMENT	10,118	12,555	11,756	7,353	12,102
100-5-2111-1204 RETIREMENT LIFE INSURANCE	433	499	476	297	490
100-5-2111-1205 WORKERS COMP	277	347	351	152	361
100-5-2111-1209 HEALTH INSURANCE	34,694	39,835	42,176	23,416	36,533
100-5-2111-2301 DUES & MEMBERSHIPS	130	130	355	230	355
100-5-2111-2302 TRAINING & MILEAGE REIMB	1,908	1,808	2,250	285	2,250
100-5-2111-2303 BONDS & INSURANCE	278	100	278	50	278
100-5-2111-2305 CONTRACT SERVICES					
100-5-2111-3101 SUPPLIES	2,460	1,898	2,500	1,879	2,500
100-5-2111-3102 POSTAGE	76	76	250	94	1,300
100-5-2111-3103 MACHINE & EQUIP RENTAL	1,460	1,296	2,000	835	2,000
100-5-2111-3104 TELEPHONE	1,176	1,497	1,500	534	1,500
100-5-2111-3110 MISCELLANEOUS	-	-	250	-	250
100-5-2111-4101 CAPITAL OUTLAY	-		-		-
100-5-2111-4102 JP TECH EQUIPMENT	-		0		0
<b>TOTAL JP #2 HILLSBORO- BRASSELL</b>	<b>173,588</b>	<b>195,012</b>	<b>192,504</b>	<b>114,918</b>	<b>192,042</b>

100 - GENERAL -JP #3 MALONE - HENLEY	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-2113-1101 SALARY	40,614	47,998	48,595	30,267	50,053
100-5-2113-1105 STAFF WAGES	32,750	34,161	35,015	21,731	36,066
100-5-2113-1106 PART-TIME WAGES	4,669	-	-	-	-
100-5-2113-1122 COUNTY LONGEVITY	-	900	1,900	1,900	2,100
100-5-2113-1201 SOCIAL SECURITY & MEDICARE	5,731	6,146	6,542	3,996	6,749
100-5-2113-1202 UNEMPLOYMENT TAX	205	125	85	49	76
100-5-2113-1203 RETIREMENT	7,016	8,264	8,440	5,344	8,707
100-5-2113-1204 RETIREMENT LIFE INSURANCE	301	329	342	216	353
100-5-2113-1205 WORKERS COMP	198	217	252	133	260
100-5-2113-1209 HEALTH INSURANCE	11,481	13,200	13,747	9,156	13,747
100-5-2113-2301 DUES & MEMBERSHIPS	-	-	-	-	-
100-5-2113-2302 TRAINING & MILEAGE REIMB	390	950	1,250	100	1,250
100-5-2113-2303 BONDS & INSURANCE	50	50	75	50	75
100-5-2113-3101 SUPPLIES	723	690	800	302	800
100-5-2113-3102 POSTAGE	210	42	500	330	500
100-5-2113-3104 TELEPHONE	1,260	1,307	1,153	686	1,153
100-5-2113-3105 OFFICE RENT	3,300	7,200	7,200	1,200	7,200
100-5-2113-3110 MISCELLANEOUS	-	-	-	-	-
100-5-2113-3201 UTILITIES	4,309	4,391	4,681	2,784	4,681
100-5-2113-4101 CAPITAL OUTLAY	-				
100-5-2113-4102 JP TECH EQUIPMENT	-				
<b>TOTAL JP # 3</b>	<b>113,207</b>	<b>125,970</b>	<b>130,577</b>	<b>78,244</b>	<b>133,770</b>

100 - GENERAL - JP #4 ITASCA - JONES	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-2112-1101 SALARY	40,614	47,998	48,595	30,267	50,053
100-5-2112-1105 STAFF WAGES	32,750	34,161	35,015	21,731	35,916
100-5-2112-1106 PART TIME WAGES	3,113	-	-	-	-
100-5-2112-1122 COUNTY LONGEVITY	-	-	1,125	1,125	1,300
100-5-2112-1201 SOCIAL SECURITY & MEDICARE	5,240	5,926	6,482	4,060	6,676
100-5-2112-1202 UNEMPLOYMENT TAX	173	121	83	47	74
100-5-2112-1203 RETIREMENT	6,867	8,177	8,363	5,266	8,613
100-5-2112-1204 RETIREMENT LIFE INSURANCE	295	325	339	213	349
100-5-2112-1205 WORKERS COMP	198	215	250	117	257
100-5-2112-1209 HEALTH INSURANCE	23,560	22,294	23,726	12,137	18,177
100-5-2112-2301 DUES & MEMBERSHIPS	60	-	120	60	120
100-5-2112-2302 TRAINING & MILEAGE REIMB	2,750	1,884	1,250	50	1,250
100-5-2112-2303 BONDS & INSURANCE	93	-	100	50	100
100-5-2112-2304 COURTROOM RENT	-	-	-	-	-
100-5-2112-3101 SUPPLIES	1,042	2,296	2,000	1,024	2,000
100-5-2112-3102 POSTAGE	1,416	605	850	-	850
100-5-2112-3104 TELEPHONE	2,372	2,441	3,200	1,578	3,200
100-5-2112-3105 OFFICE RENT	3,300	3,600	6,000	4,000	6,000
100-5-2112-3110 MISCELLANEOUS	-	-	250	194	250
100-5-2112-3201 UTILITIES	651	848	1,800	637	1,800
100-5-2112-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2112-4102 JP TECH EQUIPMENT	-	-	-	-	-
<b>TOTAL JP #4 ITASCA-JONES</b>	<b>124,494</b>	<b>130,891</b>	<b>139,548</b>	<b>82,555</b>	<b>136,985</b>



DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - CONSTABLE #1-WHITNEY-MILLER	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-2274-1101 SALARY	19,278	19,279	48,595	22,903	50,053
100-5-2274-1122 COUNTY LONGEVITY	-	-	-	-	225
100-5-2274-1201 SOCIAL SECURITY & MEDICARE	1,447	1,446	3,129	1,745	3,829
100-5-2274-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2274-1203 RETIREMENT	1,730	1,919	4,037	2,258	4,940
100-5-2274-1204 RETIREMENT LIFE INSURANCE	74	76	164	92	200
100-5-2274-1205 WORKERS COMP	331	288	680	309	832
100-5-2274-1209 HEALTH INSURANCE	9,927	8,770	9,093	5,704	9,080
100-5-2274-2301 DUES AND MEMBERSHIP	60	-	-	-	250
100-5-2274-2302 TRAINING & MILEAGE REIMB	-	-	1,000	325	1,000
100-5-2274-2303 BONDS & INSURANCE	550	472	1,085	72	862
100-5-2274-3101 SUPPLIES	-	-	900	142	1,000
100-5-2274-3102 POSTAGE	-	-	100	27	100
100-5-2274-3104 TELEPHONE	722	-	1,800	463	1,800
100-5-2274-3107 REPAIRS	297	-	2,500	1,823	2,500
100-5-2274-3110 MISCELLANEOUS	-	-	300	248	250
100-5-2274-3202 FUEL	-	-	4,000	1,102	4,500
100-5-2274-3602 RADIO	-	-	1,000	207	1,000
100-5-2274-3603 SECURITY EQUIPMENT	-	-	1,000	-	1,000
100-5-2274-3604 UNIFORMS	-	-	600	77	600
100-5-2274-4101 CAPITAL OUTLAY	-	-	-	44,374	-
100-5-2274-8103 CAPITAL LEASE	-	-	-	-	-
<b>TOTAL CONSTABLE #1-WHITNEY-</b>	<b>34,416</b>	<b>32,250</b>	<b>79,983</b>	<b>81,870</b>	<b>84,021</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - CONSTABLE #2-HILLSBORO-GIRSH	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-2271-1101 SALARY	40,614	47,998	48,595	30,267	24,298
100-5-2271-1122 COUNTY LONGEVITY	-	-	300	300	375
100-5-2271-1201 SOCIAL SECURITY & MEDICARE	3,007	3,603	3,718	2,282	1,859
100-5-2271-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2271-1203 RETIREMENT	3,650	4,777	4,796	3,030	2,398
100-5-2271-1204 RETIREMENT LIFE INSURANCE	157	190	194	122	97
100-5-2271-1205 WORKERS COMP	698	718	808	418	404
100-5-2271-1209 HEALTH INSURANCE	9,930	8,816	9,159	6,106	9,159
100-5-2271-2301 DUES AND MEMBERSHIPS	60	60	300	60	300
100-5-2271-2302 TRAINING & MILEAGE REIMB	369	642	1,000	200	1,000
100-5-2271-2303 BONDS & INSURANCE	1,085	1,106	1,085	50	1,085
100-5-2271-3101 SUPPLIES	475	881	900		900
100-5-2271-3102 POSTAGE	72	76	100		100
100-5-2271-3104 TELEPHONE	1,591	2,103	1,800	1,480	-
100-5-2271-3107 REPAIRS	1,447	3,067	3,000	498	-
100-5-2271-3110 MISCELLANEOUS	311	1,618	300	299	-
100-5-2271-3202 FUEL	6,328	3,763	5,000	981	-
100-5-2271-3602 RADIO	-	1,009	1,000	-	-
100-5-2271-3603 SECURITY EQUIPMENT	579	739	1,000	216	-
100-5-2271-3604 UNIFORMS	484	1,049	600	418	-
100-5-2271-4101 CAPITAL OUTLAY	7,067	-	-		-
100-5-2271-8103 CAPITAL LEASE	-	-	-		-
<b>TOTAL CONSTABLE #2 HILLSBORO-GIRSH</b>	<b>77,924</b>	<b>82,216</b>	<b>83,655</b>	<b>46,728</b>	<b>41,975</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

<b>100 - GENERAL - CONSTABLE #3-HUBBARD-ARMSTRONG</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
<b>ACCOUNT .....</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
100-5-2273-1101 SALARY	40,614	47,998	48,595	30,267	50,053
100-5-2273-1105 STAFF WAGES	32,026	53,765	54,304	25,043	59,617
100-5-2273-1106 PART-TIME WAGES	9,049	-	-	-	-
100-5-2273-1116 MANAGEMENT SUPPLEMENT	2,500	2,500	2,500	1,557	2,500
100-5-2273-1122 COUNTY LONGEVITY	-	-	225	225	525
100-5-2273-1201 SOCIAL SECURITY & MEDICARE	6,435	7,965	8,063	4,367	8,581
100-5-2273-1202 UNEMPLOYMENT TAX	217	189	131	64	124
100-5-2273-1203 RETIREMENT	7,631	10,330	10,403	5,671	11,071
100-5-2273-1204 RETIREMENT LIFE INSURANCE	328	410	422	229	449
100-5-2273-1205 WORKERS COMP	1,271	1,403	1,753	780	1,865
100-5-2273-1209 HEALTH INSURANCE	19,855	24,817	27,244	14,704	27,244
100-5-2273-2301 DUES AND MEMBERSHIPS	130	292	300	324	500
100-5-2273-2302 TRAINING & MILEAGE REIMB	1,267	-	1,000	235	1,000
100-5-2273-2303 BONDS & INSURANCE	1,889	1,712	1,932	50	1,932
100-5-2273-3101 SUPPLIES	752	454	1,000	314	500
100-5-2273-3102 POSTAGE	15	57	150	-	150
100-5-2273-3104 TELEPHONE	1,617	2,337	2,000	1,823	2,000
100-5-2273-3107 REPAIRS	3,803	7,509	4,000	1,920	4,000
100-5-2273-3110 MISCELLANEOUS	71	222	300	54	200
100-5-2273-3202 FUEL	8,469	7,266	6,500	3,043	7,000
100-5-2273-3602 RADIO	854	-	500	-	500
100-5-2273-3603 SECURITY EQUIPMENT	402	17	1,500	322	2,000
100-5-2273-3604 UNIFORMS	524	919	1,000	11	1,000
100-5-2273-4101 CAPITAL OUTLAY	42,679				
100-5-2273-8103 CAPITAL LEASE			-		-
<b>TOTAL CONSTABLE #3 - ARMSTRONG</b>	<b>182,398</b>	<b>170,163</b>	<b>173,822</b>	<b>91,004</b>	<b>182,811</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - CONSTABLE #4-ITASCA-CORDELL	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-2272-1101 SALARY	40,614	47,998	48,595	30,267	50,053
100-5-2272-1122 COUNTY LONGEVITY	-	-	-	-	-
100-5-2272-1201 SOCIAL SECURITY & MEDICARE	2,170	3,156	3,718	2,009	3,829
100-5-2272-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2272-1203 RETIREMENT	3,650	4,777	4,796	2,997	4,940
100-5-2272-1204 RETIREMENT LIFE INSURANCE	157	190	194	121	200
100-5-2272-1205 WORKERS COMP	699	718	808	416	832
100-5-2272-1209 HEALTH INSURANCE	15,693	18,079	19,363	12,270	19,363
100-5-2272-2301 DUES AND MEMBERSHIPS	60	-	500	-	500
100-5-2272-2302 TRAINING & MILEAGE REIMB	-	-	1,500	1,094	1,500
100-5-2272-2303 BONDS & INSURANCE	912	812	862	58	862
100-5-2272-3101 SUPPLIES	-	-	1,000	265	1,000
100-5-2272-3102 POSTAGE	-	-	200	17	200
100-5-2272-3104 TELEPHONE	806	1,053	1,250	511	1,250
100-5-2272-3107 REPAIRS	1,400	178	4,000	3,974	4,000
100-5-2272-3110 MISCELLANEOUS	250	-	1,000	20	1,000
100-5-2272-3202 FUEL	879	130	4,000	1,829	4,500
100-5-2272-3602 RADIO	101	-	150	-	150
100-5-2272-3603 SECURITY EQUIPMENT	281	-	1,000	112	1,000
100-5-2272-3604 UNIFORMS	379	-	1,000	822	1,000
100-5-2272-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2272-8103 CAPITAL LEASE	-	-	-	-	10,000
<b>TOTAL CONSTABLE #4 ITASCA-CORDELL</b>	<b>68,051</b>	<b>77,091</b>	<b>93,936</b>	<b>56,781</b>	<b>106,179</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

<b>100 - GENERAL - COURTHOUSE SECURITY ( BALIFF )</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
<b>ACCOUNT .....</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
100-5-3101-1101 SALARY	-	-	-		-
100-5-3101-1105 STAFF WAGES	190,499	182,008	203,020	114,742	219,881
100-5-3101-1122 COUNTY LONGEVITY PAY	-	2,625	750	525	3,150
100-5-3101-1123 CERTIFICATION PAY	-	4,973	3,000	2,919	6,300
100-5-3101-1124 SPEACIALIZED SKILLS PAY	-	-	-	-	-
100-5-3101-1201 SOCIAL SECURITY & MEDICARE	14,369	14,436	15,818	8,920	17,544
100-5-3101-1202 UNEMPLOYMENT TAX	1,008	643	476	357	459
100-5-3101-1203 RETIREMENT	17,126	18,871	20,408	11,664	22,635
100-5-3101-1204 RETIREMENT LIFE INSURANCE	735	751	827	473	917
100-5-3101-1205 WORKERS COMP	498	580	3,439	1,377	3,814
100-5-3101-1209 HEALTH INSURANCE	47,397	33,634	45,467	25,839	50,159
100-5-3101-2303 BONDS & INSURANCE	3,962	3,505	3,950	-	3,950
100-5-3101-3104 TELEPHONE	2,289	2,912	2,300	1,629	2,300
100-5-3101-3107 REPAIRS	578	298	800	-	500
100-5-3101-3202 FUEL	3,711	2,434	2,500	1,142	2,000
100-5-3101-3604 UNIFORMS	180	394	1,500	475	1,000
100-5-3101-4101 CAPITAL OUTLAY	-				
<b>TOTAL COURTHOUSE SECURITY ( BALIFF )</b>	<b>282,352</b>	<b>268,065</b>	<b>304,255</b>	<b>170,062</b>	<b>334,609</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - SHERIFF DEPT/LAW ENF.	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-3102-1101 SALARY	59,370	66,757	67,539	42,066	69,565
100-5-3102-1105 STAFF WAGES	1,088,248	1,261,500	1,295,594	860,076	1,353,140
100-5-3102-1116 GRANT SUPPLEMENT	-	-	-	-	-
100-5-3102-1118 LAKE PATROL WAGES	29,981	25,002	32,000	2,560	28,160
100-5-3102-1122 COUNTY LONGEVITY PAY	-	3,950	5,100	5,100	4,250
100-5-3102-1123 CERTIFICATION PAY	-	19,072	23,000	14,834	28,801
100-5-3102-1124 SPEACIALIZED SKILLS PAY	-	17,011	20,000	11,387	19,500
100-5-3102-1201 SOCIAL SECURITY & MEDICARE	88,068	104,112	110,407	69,939	115,011
100-5-3102-1202 UNEMPLOYMENT TAX	5,793	4,623	3,164	1,819	2,868
100-5-3102-1203 RETIREMENT	106,223	138,760	142,447	92,628	148,387
100-5-3102-1204 RETIREMENT LIFE INSURANCE	4,543	5,519	5,773	3,743	6,014
100-5-3102-1205 WORKERS COMP	20,887	19,678	24,002	11,651	25,003
100-5-3102-1209 HEALTH INSURANCE	257,723	283,899	316,854	203,608	306,470
100-5-3102-2301 DUES & MEMBERSHIPS	296	395	600	275	600
100-5-3102-2302 TRAINING & MILEAGE REIMB	7,671	6,865	7,200	6,437	7,200
100-5-3102-2303 BONDS & INSURANCE	34,156	39,947	37,000	1,894	37,000
100-5-3102-2408 EVIDENCE PROCESSING	11,991	6,074	10,000	8,316	10,000
100-5-3102-3101 SUPPLIES	3,296	1,876	6,000	4,869	6,000
100-5-3102-3102 POSTAGE	1,310	278	500	210	500
100-5-3102-3103 SOFTWARE & MAINTENANCE	4,083	4,132	4,500	1,540	4,500
100-5-3102-3107 REPAIRS	64,911	71,044	70,000	48,149	70,000
100-5-3102-3202 FUEL	101,544	95,813	90,000	64,870	110,000
100-5-3102-3602 RADIO	7,267	6,104	9,500	3,756	9,500
100-5-3102-3603 SECURITY EQUIPMENT	9,411	28,315	20,000	12,102	20,000
100-5-3102-3604 UNIFORMS	21,348	15,769	14,000	11,100	14,000
100-5-3102-3701 OTHER SUPPLIES	20,369	44,189	35,000	34,935	35,000
100-5-3102-4101 CAPITAL OUTLAY	408,997	499,682	-	-	-
100-5-3102-8103 CAPITAL LEASE	-	174,122	200,550	100,550	204,789
<b>TOTAL SHERIFF DEPT/LAW ENF.</b>	<b>2,357,486</b>	<b>2,944,489</b>	<b>2,550,730</b>	<b>1,618,412</b>	<b>2,636,258</b>

100 - GENERAL - HEALTH AND SAFETY	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-3104-1105 STAFF WAGES	47,302	40,989	42,002	26,437	43,895
100-5-3104-1122 COUNTY LONGEVITY PAY	-	-	-	-	-
100-5-3104-1123 CERTIFICATION PAY	-	2,084	2,100	1,308	2,100
100-5-3104-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3104-1201 SOCIAL SECURITY & MEDICARE	3,556	2,806	3,374	1,797	3,519
100-5-3104-1202 UNEMPLOYMENT TAX	249	151	101	59	92
100-5-3104-1203 RETIREMENT	4,260	4,287	4,353	2,747	4,540
100-5-3104-1204 RETIREMENT LIFE INSURANCE	183	170	176	111	184
100-5-3104-1205 WORKERS COMP	395	376	733	224	765
100-5-3104-1209 HEALTH INSURANCE	9,927	17,299	19,363	12,909	19,363
100-5-3104-2301 DUES & MEMBERSHIPS	150	150	250	50	100
100-5-3104-2302 TRAINING MILEAGE & REIMBURSEMENT	1,200	-	800	-	500
100-5-3104-2303 BONDS & INSURANCE	1,017	456	1,017	-	1,600
100-5-3104-2305 CONTRACT SERVICES	-	-	625	-	200
100-5-3104-3101 SUPPLIES	151	1,581	1,200	490	1,000
100-5-3104-3107 REPAIRS	34	1,706	1,000	747	1,200
100-5-3104-3202 FUEL	1,913	4,817	3,500	4,049	4,500
100-5-3104-3604 UNIFORMS	-	-	250	85	250
100-5-3104-3702 OSSF SUPPLIES	1,390	720	1,200	-	1,000
100-5-3104-4101 CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL HEALTH AND SAFETY</b>	<b>71,727</b>	<b>77,592</b>	<b>82,044</b>	<b>51,014</b>	<b>84,808</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - 911 DISPATCH	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-3203-1101 SALARY	-	0		0	
100-5-3203-1105 STAFF WAGES	351,340	359,023	350,640	230,725	398,191
100-5-3203-1106 PART TIME WAGES		26,682	-	8,791	-
100-5-3203-1122 COUNTY LONGEVITY PAY	-	675	1,275	1,275	950
100-5-3203-1123 CERTIFICATION PAY	-	5,750	3,900	3,493	3,600
100-5-3203-1124 SPEACIALIZED SKILLS PAY	-	1,094	2,700	1,664	600
100-5-3203-1201 SOCIAL SECURITY & MEDICARE	26,641	29,443	27,426	18,582	30,856
100-5-3203-1202 UNEMPLOYMENT TAX	1,863	1,377	825	493	807
100-5-3203-1203 RETIREMENT	31,573	39,170	35,385	24,385	39,810
100-5-3203-1204 RETIREMENT LIFE INSURANCE	1,357	1,558	1,434	986	1,613
100-5-3203-1205 WORKERS COMP	855	998	1,056	423	1,188
100-5-3203-1209 HEALTH INSURANCE	79,761	67,603	87,455	39,044	86,176
100-5-3203-2101 TELETYPE/SUPPLIES	-	-	-	-	-
100-5-3203-2302 TRAINING MILAGE & REIMBURSEMENT	479	-	1,500	1,550	2,500
100-5-3203-2303 BONDS & INSURANCE	1,719	1,467	1,720	-	1,720
100-5-3203-3101 SUPPLIES	367	1,316	800	2,525	1,500
100-5-3203-3104 TELEPHONE	31,040	40,460	36,000	26,457	36,000
100-5-3203-3107 REPAIRS	631	269	-	-	-
100-5-3203-3110 MISCELLANEOUS	-	-	-	-	-
100-5-3203-3119 911 SIGN MAINTENANCE	7,705	-	-	-	-
100-5-3203-3202 FUEL	1,774	-	-		-
100-5-3203-4101 CAPITAL OUTLAY	-	-	-		-
<b>TOTAL 911 DISPATCH</b>	<b>537,105</b>	<b>576,884</b>	<b>552,116</b>	<b>360,393</b>	<b>605,512</b>



DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - JAIL	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-4101-1105 STAFF WAGES	1,317,860	1,404,047	1,522,628	961,570	1,579,968
100-5-4101-1122 COUNTY LONGEVITY PAY	-	14,225	16,400	16,400	11,200
100-5-4101-1123 CERTIFICATION PAY	-	8,811	14,100	7,043	18,600
100-5-4101-1124 SPEACIALIZED SKILLS PAY	-	3,081	4,500	2,193	1,500
100-5-4101-1201 SOCIAL SECURITY & MEDICARE	97,024	105,672	119,159	72,789	123,262
100-5-4101-1202 UNEMPLOYMENT TAX	6,966	5,223	3,583	2,061	3,223
100-5-4101-1203 RETIREMENT	118,251	142,300	153,738	97,792	159,032
100-5-4101-1204 RETIREMENT LIFE INSURANCE	5,090	5,661	6,231	3,949	6,445
100-5-4101-1205 WORKERS COMP	22,300	21,964	25,904	13,242	26,796
100-5-4101-1209 HEALTH INSURANCE	326,185	320,629	402,623	235,261	385,918
100-5-4101-2302 TRAINING MILAGE & REIMBURSEMENT	6,345	12,063	8,000	6,946	10,000
100-5-4101-2303 BONDS & INSURANCE	38,333	38,688	38,120	374	38,120
100-5-4101-2305 CONTRACT SERVICES	12,772	11,995	11,000	992	5,000
100-5-4101-2414 MEDICAL EXPENSE	-	-	-	-	-
100-5-4101-3101 SUPPLIES	10,864	492	700	-	700
100-5-4101-3103 MACHINE & EQUIP RENTAL	5,131	4,788	5,000	2,734	4,300
100-5-4101-3107 REPAIRS	75,336	62,201	70,000	44,061	70,000
100-5-4101-3110 MISCELLANEOUS	-	30	1,000	111	1,000
100-5-4101-3201 UTILITIES	123,786	105,035	99,000	59,576	95,000
100-5-4101-3202 FUEL	20,735	16,922	15,000	15,016	20,000
100-5-4101-3301 INMATE FOOD	191,778	244,111	215,000	151,085	230,000
100-5-4101-3401 INMATE LAW LIBRARY	2,640	234	-	-	-
100-5-4101-3604 UNIFORMS	5,142	18,492	16,000	5,389	16,000
100-5-4101-3701 OTHER SUPPLIES	19,637	21,485	25,000	23,827	25,000
100-5-4101-8103 CAPITAL LEASES				43,750	19,299
100-5-4101-4101 CAPITAL OUTLAY	139,737	41,013	-	7,406	-
<b>TOTAL JAIL</b>	<b>2,545,912</b>	<b>2,809,163</b>	<b>2,772,686</b>	<b>1,773,566</b>	<b>2,850,364</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - ANIMAL CONTROL/ESTRAY	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-3106-1105 STAFF WAGES	37,392	38,929	39,961	24,797	41,163
100-5-3106-1115 RABIES OFFICER	2,510	2,519	2,510	1,558	2,510
100-5-3106-1122 COUNTY LONGEVITY PAY	-	375	450	450	525
100-5-3106-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-3106-1124 SPEACIALIZED SKILLS PAY	-	-	-	-	-
100-5-3106-1201 SOCIAL SECURITY & MEDICARE	2,819	2,985	3,283	1,894	3,381
100-5-3106-1202 UNEMPLOYMENT TAX	211	148	99	57	88
100-5-3106-1203 RETIREMENT	3,585	4,161	4,236	2,655	4,362
100-5-3106-1204 RETIREMENT LIFE INSURANCE	154	165	172	107	177
100-5-3106-1205 WORKERS COMP	1,881	1,996	2,101	971	2,163
100-5-3106-1209 HEALTH INSURANCE	11,275	13,187	13,720	9,146	13,720
100-5-3106-2301 DUES & MEMBERSHIPS	-	-	-	-	-
100-5-3106-2302 TRAINING MILAGE & REIMBURSEMENT	1,344	-	1,500	49	1,000
100-5-3106-2303 BONDS & INSURANCE	793	534	793	8	793
100-5-3106-2305 CONTRACT SERVICES	26,870	4,695	5,000	11,463	5,000
100-5-3106-3101 SUPPLIES	1,160	625	900	303	700
100-5-3106-3104 TELEPHONE	404	700	700	406	700
100-5-3106-3107 REPAIRS	553	932	1,000	303	1,000
100-5-3106-3202 FUEL	3,700	4,163	3,500	3,171	4,500
100-5-3106-4101 CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL ANIMAL CONTROL/ESTRAY</b>	<b>94,651</b>	<b>76,115</b>	<b>79,925</b>	<b>57,337</b>	<b>81,782</b>
<b>TOTAL SHERIFF'S OPERATIONS</b>	<b>5,889,233</b>	<b>6,552,309</b>	<b>6,341,756</b>	<b>4,030,784</b>	<b>6,593,333</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - EMERGENCY MANAGEMENT/FLOOD PLAIN MANA	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-3301-1104 SALARY	48,442	50,491	53,018	32,885	54,605
100-5-3301-1106 PART-TIME WAGES	10,006	11,662	13,824	8,314	14,237
100-5-3301-1116 FLOOD PLAIN SUPPLEMENT	5,019	5,038	5,000	3,115	5,019
100-5-3301-1122 COUNTY LONGEVITY	-	900	1,000	1,000	1,100
100-5-3301-1201 SOCIAL SECURITY & MEDICARE	4,290	4,996	5,572	3,479	5,735
100-5-3301-1202 UNEMPLOYMENT TAX	331	243	168	98	150
100-5-3301-1203 RETIREMENT	5,737	6,781	5,825	4,505	5,993
100-5-3301-1204 RETIREMENT LIFE INSURANCE	245	270	236	182	243
100-5-3301-1205 WORKERS COMP	442	506	1,211	301	1,247
100-5-3301-1209 HEALTH INSURANCE	13,632	8,138	18	12	18
100-5-3301-2301 DUES & MEMBERSHIPS	333	580	1,000	100	1,000
100-5-3301-2302 TRAINING & MILEAGE REIMB	2,066	180	3,000	-	3,000
100-5-3301-2303 BONDS & INSURANCE	3,270	2,239	2,798	-	2,798
100-5-3301-2305 CONTRACT SERVICES	2,723	635	3,500	418	3,500
100-5-3301-3101 SUPPLIES	6,458	5,279	6,000	2,435	6,000
100-5-3301-3104 TELEPHONE	3,617	3,519	2,500	2,148	2,500
100-5-3301-3107 REPAIRS	15,170	28,047	15,000	12,052	20,000
100-5-3301-3202 FUEL	2,493	2,753	7,000	1,372	7,000
100-5-3301-3603 SECURITY EQUIPMENT	-	935	1,000	-	1,000
100-5-3301-3604 Uniform Expense	-	-	-	132	500
100-5-3301-4101 CAPITAL OUTLAY	15,077	13,444	-	-	-
100-5-3301-8103 CAPITAL LEASE	-	-	-	-	-
<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>139,351</b>	<b>146,637</b>	<b>127,670</b>	<b>72,546</b>	<b>135,645</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL - PUBLIC ASSISTANCE	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-5301-1104 DEPT. HEAD	-	-	-		-
100-5-5301-1201 SOCIAL SECURITY & MEDICARE	-	-	-		-
100-5-5301-1202 UNEMPLOYMENT TAX	-	-	-		-
100-5-5301-1203 RETIREMENT	-	-	-		-
100-5-5301-1204 RETIREMENT LIFE INSURANCE	-	-	-		-
100-5-5301-1205 WORKERS COMP	-	-	-		-
100-5-5301-1209 HEALTH INSURANCE	-	-	-		-
100-5-5301-2302 TRAVEL & MILEAGE REIMB	-	-	-		-
100-5-5301-2410 AUTOPSY & TRANSPORT	105,495	109,069	130,000	75,573	130,000
100-5-5301-3101 SUPPLIES	-	-	-		-
100-5-5301-3104 TELEPHONE	60	-	-		-
100-5-5301-7202 CHILD WELFARE	10,000	20,000	20,000	10,000	20,000
100-5-5301-7203 MENTAL HEALTH & AGING	14,661	14,661	17,886	4,661	17,886
100-5-5301-7204 PUBLIC HEALTH DEPT	-	-	-	-	-
100-5-5301-7205 MEALS ON WHEELS	10,000	10,000	10,000	-	10,000
100-5-5301-7206 CELL BLOCK MUSEUM	7,500	7,500	7,500	-	7,500
100-5-5301-7208 HILL COUNTY FAIR GROUNDS	40,989	29,612	50,000	20,627	50,000
100-5-5301-7303 MENTAL ILLNESS	4,317	1,149	6,500	1,835	6,500
<b>TOTAL PUBLIC ASSISTANCE</b>	<b>193,022</b>	<b>191,991</b>	<b>241,886</b>	<b>112,696</b>	<b>241,886</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

100 - GENERAL -VETERANS SERVICE OFFICER	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-5302-1104 DEPT. HEAD	34,119	35,512	35,754	22,185	36,819
100-5-5302-1105 STAFF WAGES	-	-	-	-	-
100-5-5302-1122 COUNTY LONGEVITY	-	525	800	800	900
100-5-5302-1201 SOCIAL SECURITY & MEDICARE	2,599	2,778	2,796	1,780	2,886
100-5-5302-1202 UNEMPLOYMENT TAX	181	129	84	50	75
100-5-5302-1203 RETIREMENT	3,066	3,585	3,608	2,277	3,723
100-5-5302-1204 RETIREMENT LIFE INSURANCE	132	142	146	92	151
100-5-5302-1205 WORKERS COMP	83	116	108	60	111
100-5-5302-1209 HEALTH INSURANCE	9,927	8,770	9,093	6,072	9,093
100-5-5302-2302 TRAINING & MILEAGE REIMB	4,409	717	1,500	-	1,500
100-5-5302-2303 BONDS & INSURANCE	-	-	1,200	-	1,200
100-5-5302-3101 SUPPLIES	929	1,070	1,000	235	1,000
100-5-5302-3102 POSTAGE	248	130	250	140	250
100-5-5302-3103 SOFTWARE & MAINTENANCE	-	-	500	-	500
100-5-5302-3104 TELEPHONE	784	1,445	1,200	583	1,200
100-5-5302-3107 REPAIRS	-	1,857	1,500	1,409	1,500
100-5-5302-3110 MISCELLANEOUS	40	250	250	-	250
100-5-5302-3202 FUEL	-	945	2,500	885	2,500
100-5-5302-4101 CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL VETERANS SERVICE OFFICER</b>	<b>56,517</b>	<b>57,971</b>	<b>62,289</b>	<b>36,568</b>	<b>63,658</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

<b>100 - GENERAL - CRIME VICTIMS ASSISTANCE</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
<b>ACCOUNT .....</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
100-5-5305-1104 DEPT. HEAD	1,928	1,249	3,200	-	3,200
100-5-5305-1122 COUNTY LONGEVITY	-	300	375	375	375
100-5-5305-1201 SOCIAL SECURITY & MEDICARE	1,790	2,473	3,149	1,897	3,149
100-5-5305-1202 UNEMPLOYMENT TAX	212	149	95	56	82
100-5-5305-1203 RETIREMENT	2,361	3,121	4,062	2,458	4,062
100-5-5305-1204 RETIREMENT LIFE INSURANCE	89	124	165	99	165
100-5-5305-1206 WORKERS COMP	105	117	118	58	118
100-5-5305-1209 HEALTH INSURANCE	9,759	8,770	9,093	5,314	9,093
100-5-5305-2302 TRAVEL & MILEAGE REIMB	635	305	900	83	900
100-5-5305-3101 SUPPLIES	117	385	400	110	400
100-5-5305-3104 TELEPHONE	660	720	800	420	800
<b>TOTAL CRIME VICTIMS ASSISTANCE COORDINATOR</b>	<b>17,656</b>	<b>17,714</b>	<b>22,357</b>	<b>10,870</b>	<b>22,344</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

<b>100 - GENERAL - AG EXTENSION SERVICE</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
<b>ACCOUNT .....</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
100-5-6504-1101 SALARY	-				
100-5-6504-1104 DEPT. HEAD	22,991	23,926	23,845	14,941	24,797
100-5-6504-1105 STAFF WAGES	71,096	75,087	75,582	39,519	79,552
100-5-6504-1122 COUNTY LONGEVITY	-	-	-	-	300
100-5-6504-1112 FERAL HOG ERADICATION SUPPLEMENT	2,510	2,519	2,500	1,558	2,500
100-5-6504-1201 SOCIAL SECURITY & MEDICARE	7,041	7,194	7,797	4,297	8,197
100-5-6504-1202 UNEMPLOYMENT TAX	512	359	234	131	214
100-5-6504-1203 RETIREMENT	2,253	2,711	2,706	1,638	2,957
100-5-6504-1204 RETIREMENT LIFE INSURANCE	97	108	110	66	120
100-5-6504-1205 WORKERS COMP	238	266	300	113	316
100-5-6504-1209 HEALTH INSURANCE	7,767	18,467	19,363	4,537	9,093
100-5-6504-2301 DUES & MEMBERSHIPS	330	330	330	330	330
100-5-6504-2302 TRAINING & MILEAGE REIMB	17,670	11,539	16,000	6,157	16,000
100-5-6504-2307 NOTICES		58	500	196	500
100-5-6504-3101 SUPPLIES	2,124	2,076	2,500	591	2,500
100-5-6504-3102 POSTAGE	116	120	250	120	250
100-5-6504-3103 MACHINE & EQUIP RENTAL	2,189	2,247	2,200	1,297	2,200
100-5-6504-3104 TELEPHONE	1,517	1,709	2,000	479	2,000
100-5-6504-3110 MISCELLANEOUS	-	96	150	-	150
100-5-6504-3130 CHDA SUPPLIES	986	687	1,000	69	1,000
100-5-6504-3131 4H SUPPLIES	2,694	2,466	5,000	112	5,000
100-5-6504-4101 CAPITAL OUTLAY	1,547	2,083	1,500		1,500
100-5-6504-7201 FERAL HOG ERADICATION PROGRAM	5,000	-	10,000	5,000	10,000
<b>TOTAL AG EXTENSION SERVICE</b>	<b>148,678</b>	<b>154,047</b>	<b>173,867</b>	<b>81,150</b>	<b>169,476</b>
<b>TOTAL GENERAL</b>	<b>13,236,767</b>	<b>16,316,813</b>	<b>14,946,435</b>	<b>10,254,200</b>	<b>15,333,928</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

200 - GENERAL ROAD AND BRIDGE	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
200-5-7100-1101 SALARY	-				
200-5-7100-1105 STAFF WAGES	25,702	27,801	27,977	17,445	28,819
200-5-7100-1106 PART TIME WAGES	-	17,747	30,443	15,921	45,243
200-5-7100-1110 911/SIGN WAGES		38,945	39,986	26,161	41,185
200-5-7100-1113 CELL PHONE ALLOWANCE	100	260	260	170	260
200-5-7100-1117 DPS SECRETARY	28,688	26,819	30,757	14,375	31,679
200-5-7100-1122 COUNTY LONGEVITY	-	2,100	2,413	2,413	1,425
200-5-7100-1201 SOCIAL SECURITY & MEDICARE	4,153	8,596	10,085	5,790	11,369
200-5-7100-1202 UNEMPLOYMENT TAX	289	403	303	167	297
200-5-7100-1203 RETIREMENT	4,927	10,577	10,007	7,542	10,202
200-5-7100-1204 RETIREMENT LIFE INSURANCE	212	421	406	305	413
200-5-7100-1205 WORKERS COMP	136	396	388	193	438
200-5-7100-1209 HEALTH INSURANCE	19,019	26,082	27,280	18,215	27,280
200-5-7100-2302 TRAINING MILEAGE & REIMB	-	-	-		-
200-5-7100-2303 BONDS & INSURANCE	-		-	10	-
200-5-7100-2305 CONTRACT SERVICES	-		-		-
200-5-7100-3103 MACHINE & EQUIPMENT RENTAL	-		-		-
200-5-7101-3107 REPAIRS	-	198	1,500	394	1,500
200-5-7100-3110 MISCELLANEOUS	-		250		250
200-5-7100-3119 911 SIGN MAINTENANCE		5,726	5,000	5,865	5,000
200-5-7100-3201 UTILITIES	2,182	1,864	2,500	525	2,500
200-5-7100-3202 FUEL	-	1,930	2,000	1,523	2,000
200-5-7100-3333 FEMA/GRANT EXPENDITURES	161,864	-	-	-	-
200-5-7100-3604 UNIFORM/911 ADDRESSING	0	193	250	322	250
200-5-7100-3701 OTHER SUPPLIES	-	-	1,000		1,000
200-5-7100-4101 CAPITAL OUTLAY	-		-	850	-
200-5-7100-4103 BRIDGE/INFRASTRUCTURE	-		-	-	-
200-5-7100-7201 PYMTS TO AGENCIES	9,489	9,529	20,286	-	20,286
200-5-7100-7210 APPRAISALS	60,897	63,852	66,000	32,814	66,000
200-5-7100-7602 CONTINGENCIES	-		-		-
200-5-7100-9902 TRANSFER TO PRECINCTS	-		-		-
200-5-7100-9903 TRANSFER TO SHERIFF	-		-		-
<b>TOTAL FUND GENERAL ROAD AND BRIDGE</b>	<b>317,658</b>	<b>243,438</b>	<b>279,091</b>	<b>150,999</b>	<b>297,397</b>



DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

201 - ROAD AND BRIDGE #1	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
201-5-7101-1101 SALARY	53,226	60,612	61,333	38,201	63,173
201-5-7101-1105 STAFF WAGES	229,110	238,927	201,287	133,403	161,341
201-5-7101-1106 PART TIME WAGES	55,221	63,212	25,946	31,586	52,889
201-5-7101-1113 CELLPHONE SUPPLEMENT	260	260	260	170	260
201-5-7101-1122 COUNTY LONGEVITY	-	1,875	3,200	3,838	2,450
201-5-7101-1201 SOCIAL SECURITY & MEDICARE	25,601	27,652	22,340	15,358	21,429
201-5-7101-1202 UNEMPLOYMENT TAX	1,516	1,081	531	380	434
201-5-7101-1203 RETIREMENT	29,665	36,316	26,236	20,534	22,401
201-5-7101-1204 RETIREMENT LIFE INSURANCE	1,273	1,444	1,063	829	908
201-5-7101-1205 WORKERS COMP	7,706	7,641	9,941	4,452	9,535
201-5-7101-1207 VEHICLE USE	-	-	-	-	-
201-5-7101-1209 HEALTH INSURANCE	70,873	66,272	59,111	44,062	55,727
201-5-7101-2302 TRAINING & MILEAGE REIMB	4,306	1,160	3,500	702	3,000
201-5-7101-2303 BONDS & INSURANCE	8,286	10,080	10,080	238	10,080
201-5-7101-2305 CONTRACT SERVICES	19,704	1,629,526	-	507,902	-
201-5-7101-3103 MACHINE & EQUIPMENT RENTAL	104,373	104,449	114,000	85,100	120,000
201-5-7101-3106 SHOP SUPPLIES	14,401	13,250	8,000	2,685	5,000
201-5-7101-3107 REPAIRS	21,015	47,483	-	16,594	25,000
201-5-7101-3110 MISCELLANEOUS	2,425	514	1,000	405	1,000
201-5-7101-3115 CONSTRUCTION MATERIALS	201,934	367,602	145,000	113,245	85,000
201-5-7101-3119 911	-	-	-	-	-
201-5-7101-3201 UTILITIES	6,635	6,950	7,000	4,132	7,000
201-5-7101-3202 FUEL	22,146	27,707	-	8,481	-
201-5-7101-3333 FEMA	-	-	-	-	-
201-5-7101-4101 CAPITAL OUTLAY	1,093	446,087	48,000	30,390	-
201-5-7101-4103 BRIDGE/INFRASTRUCTURE	-	67,850	-	-	-
201-5-7101-8102 TIME WARRANT	-	-	-	-	-
201-5-7101-8103 CAPITAL LEASE	53,554	-	-	-	-
201-5-7101-9100 TRANSFER TO GENERAL	-	-	-	-	-
201-5-7101-9216 TRANSFER TO CERTZ FUND	-	-	-	-	-
<b>TOTAL ROAD AND BRIDGE #1</b>	<b>934,323</b>	<b>3,227,947</b>	<b>747,828</b>	<b>1,062,685</b>	<b>646,627</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

202 - ROAD AND BRIDGE #2	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
202-5-7102-1101 SALARY	53,226	60,612	61,333	38,201	63,173
202-5-7102-1105 STAFF WAGES	198,137	236,269	242,057	151,718	252,915
202-5-7102-1106 PART TIME WAGES	1,883	-	-	-	-
202-5-7102-1113 CELL PHONE SUPPLEMENT	-	-	-	-	-
202-5-7102-1122 COUNTY LONGEVITY	-	3,925	5,525	5,525	6,050
202-5-7102-1201 SOCIAL SECURITY & MEDICARE	19,141	22,399	23,632	14,550	24,644
202-5-7102-1202 UNEMPLOYMENT TAX	1,056	856	569	337	518
202-5-7102-1203 RETIREMENT	22,775	29,941	30,490	19,383	31,795
202-5-7102-1204 RETIREMENT LIFE INSURANCE	978	1,191	1,236	783	1,289
202-5-7102-1205 WORKERS COMP	6,200	6,264	10,516	5,047	10,966
202-5-7102-1207 VEHICLE	-	-	-	-	-
202-5-7102-1209 HEALTH INSURANCE	57,831	58,913	64,164	40,916	64,160
202-5-7102-2302 TRAINING & MILEAGE REIMB	3,695	430	2,000	431	2,000
202-5-7102-2303 BONDS & INSURANCE	9,180	10,172	9,600	597	9,600
202-5-7102-2305 CONTRACT SERVICES	3,383	4,273	5,000	4,067	4,500
202-5-7102-3103 MACHINE & EQUIPMENT RENTAL	2,672	-	-	-	-
202-5-7102-3107 REPAIRS	5,687	49,582	25,000	360	20,000
202-5-7102-3110 MISCELLANEOUS	1,056	1,240	2,000	550	1,000
202-5-7102-3115 CONSTRUCTION MATERIALS	37,682	921,028	134,700	-	100,000
202-5-7102-3119 911	-	0	-	0	-
202-5-7102-3201 UTILITIES	7,847	6,727	8,000	4,592	8,000
202-5-7102-3202 FUEL	4,544	47,861	50,000	6,806	19,000
202-5-7102-3333 FEMA	-	0	-	0	-
202-5-7102-4101 CAPITAL OUTLAY	159,153	289,080	50,000	-	-
202-5-7102-4103 BRIDGE/INFRASTRUCTURE	-	-	-	-	-
202-5-7102-4104 RIGHT OF WAY	-	-	-	-	-
202-5-7102-7301 TIME WARRANT	-	-	-	-	-
202-5-7102-8103 CAPITAL LEASE	28,643	28,643	28,643	28,643	28,643
202-5-7102-9100 TRANSFER TO GENERAL	-	-	-	-	-
<b>TOTAL ROAD AND BRIDGE #2</b>	<b>624,769</b>	<b>1,779,406</b>	<b>754,465</b>	<b>322,505</b>	<b>648,253</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

203 - ROAD AND BRIDGE #3	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
203-5-7103-1101 SALARY	53,226	60,612	61,333	38,201	63,173
203-5-7103-1105 STAFF WAGES	225,169	243,019	283,768	152,951	252,743
203-5-7103-1105 PART TIME WAGES	-	13,070	9,355	-	-
203-5-7103-1113 CELL PHONE ALLOWANCE	1,300	1,210	1,300	1,020	1,300
203-5-7103-1122 COUNTY LONGEVITY	-	5,350	7,250	7,250	7,975
203-5-7103-1201 SOCIAL SECURITY & MEDICARE	20,691	24,381	27,770	15,015	24,877
203-5-7103-1202 UNEMPLOYMENT TAX	1,198	939	694	340	524
203-5-7103-1203 RETIREMENT	25,146	32,150	35,829	19,755	32,096
203-5-7103-1204 RETIREMENT LIFE INSURANCE	1,080	1,279	1,452	798	1,301
203-5-7103-1205 WORKERS COMP	6,940	7,531	12,357	6,174	11,070
203-5-7103-1207 VEHICLE	-	-	-	-	-
203-5-7103-1209 HEALTH INSURANCE	76,179	70,567	72,999	48,388	72,972
203-5-7103-2302 TRAINING & MILEAGE REIMB	3,695	430	500	450	500
203-5-7103-2303 BONDS & INSURANCE	9,503	8,973	8,975	295	8,975
203-5-7103-2305 CONTRACT SERVICES	58,865	35,414	20,000	22,257	20,000
203-5-7103-3103 MACHINE & EQUIPMENT RENTAL	78,000	78,000	78,320	-	78,320
203-5-7103-3107 REPAIRS	22,368	23,148	20,000	21,992	20,000
203-5-7103-3110 MISCELLANEOUS	569	474	500	403	500
203-5-7103-3115 CONSTRUCTION MATERIAL	-	45,522	55,000	67,013	41,500
203-5-7103-3119 911	-	-	-	-	-
203-5-7103-3201 UTILITIES	5,050	5,452	7,000	2,153	6,900
203-5-7103-3202 FUEL	38,490	21,707	25,000	39,899	-
203-5-7103-3333 FEMA	-	0	-	0	-
203-5-7103-4101 CAPITAL OUTLAY	154,970	17,453	248,000	183,920	150,000
203-5-7103-4103 BRIDGE/INFRASTRUCTURE	57,000	45,675	50,000	6,113	-
203-5-7103-9100 TRANSFER TO GENERAL	-	-	-	-	-
<b>TOTAL ROAD AND BRIDGE #3</b>	<b>839,439</b>	<b>742,356</b>	<b>1,027,402</b>	<b>634,387</b>	<b>794,726</b>

204 - ROAD AND BRIDGE #4	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
204-5-7104-1101 SALARY	53,226	60,612	61,333	38,201	63,173
204-5-7104-1105 STAFF WAGES	238,578	255,699	262,197	186,184	268,271
204-5-7104-1106 PART TIME WAGES	-	-	-	-	-
204-5-7104-1113 CELL PHONE SUPPLEMENT	1,300	1,300	1,300	810	1,300
204-5-7104-1122 COUNTY LONGEVITY	-	2,700	4,000	3,925	3,700
204-5-7104-1201 SOCIAL SECURITY & MEDICARE	22,156	24,133	25,156	15,933	25,738
204-5-7104-1202 UNEMPLOYMENT TAX	1,272	926	615	371	547
204-5-7104-1203 RETIREMENT	28,350	31,888	32,456	20,748	33,207
204-5-7104-1204 RETIREMENT LIFE INSURANCE	1,132	1,269	1,315	838	1,346
204-5-7104-1205 WORKERS COMP	7,361	6,800	11,194	5,033	11,453
204-5-7104-1207 VEHICLE	-	-	-	-	-
204-5-7104-1209 HEALTH INSURANCE	53,619	53,785	56,397	29,709	50,397
204-5-7104-2302 TRAINING & MILEAGE REIMB	6,967	1,510	4,500	1,375	4,500
204-5-7104-2303 BONDS & INSURANCE	12,691	12,198	12,200	225	12,200
204-5-7104-2305 CONTRACT SERVICES	42,307	25,135	30,000	23,053	35,000
204-5-7104-3103 MACHINE & EQUIPMENT RENTAL	79,427	79,427	-	-	-
204-5-7104-3106 SHOP SUPPLIES	7,302	948	1,500	2,826	1,500
204-5-7104-3107 REPAIRS	50,812	27,164	20,000	7,543	15,000
204-5-7104-3109 MAINTENANCE	8,420	16,745	10,000	12,152	10,000
204-5-7104-3110 MISCELLANEOUS	7,438	4,630	500	539	500
204-5-7104-3115 CONSTRUCTION MATERIALS	93,881	3,493	75,000	16,981	70,000
204-5-7104-3119 911	-	-	-	-	-
204-5-7104-3201 UTILITIES	6,695	6,797	5,500	4,361	5,500
204-5-7104-3202 FUEL	53,852	23,503	25,000	8,065	20,000
204-5-7104-3333 FEMA	-	-	-	-	-
204-5-7104-4101 CAPITAL OUTLAY	662,460	948,550	200,000	159,017	-
204-5-7104-4103 BRIDGE/INFRASTRUCTURE	-	-	-	-	-
204-5-7104-8103 CAPITAL LEASE	-	-	-	-	-
204-5-7104-9100 TRANSFER TO GENERAL	-	-	-	-	-
<b>TOTAL ROAD AND BRIDGE #4</b>	<b>1,437,246</b>	<b>1,589,211</b>	<b>840,163</b>	<b>517,690</b>	<b>633,332</b>



DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

211 - FM LATERAL # 1	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
211-5-7101-2305 CONTRACT SERVICES	54,737	109,714	30,000	135,972	30,000
211-5-7101-3107 REPAIRS	66,411	16,158	50,000	26,564	55,000
211-5-7101-3115 CONSTRUCTION MATERIAL	286,120	225,192	187,000	175,067	200,000
211-5-7101-3202 FUEL	59,641	35,867	87,000	25,956	100,000
211-5-7101-4101 CAPITAL OUTLAY	67,883	25,000	-	-	-
211-5-7101-4103 BRIDGE/INFRASTRUCTURE	109,964	92,850	-	-	-
211-5-7101-8103 CAPITAL LEASE	-	20,045	178,810	158,766	178,810
211-5-7101-9216 TRANSFER TO CERTZ FUND	-	-	-	-	-
<b>TOTAL FM LATERAL # 1</b>	<b>644,756</b>	<b>524,827</b>	<b>532,810</b>	<b>522,324</b>	<b>563,810</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

<b>212 - FM LATERAL # 2</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
<b>ACCOUNT .....</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
212-5-7102-2305 CONTRACT SERVICES	6,832	13,251	15,000	598	15,000
212-5-7102-3107 REPAIRS	60,094	44,381	75,000	55,355	75,000
212-5-7102-3115 CONSTRUCTION MATERIAL	409,939	151,394	450,000	281,740	250,000
212-5-7102-3202 FUEL	74,232	16,356	150,000	46,896	100,000
212-5-7102-4101 CAPITAL OUTLAY	5,308	75,070	135,000	17,555	125,000
212-5-7102-4103 BRIDGE/INFRASTRUCTURE	93,000	-	100,000	-	-
<b>TOTAL FM LATERAL # 2</b>	<b>649,405</b>	<b>300,451</b>	<b>925,000</b>	<b>402,145</b>	<b>565,000</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

213 - FM LATERAL # 3	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
213-5-7103-2305 CONTRACT SERVICES	74,737	47,749	75,000	47,406	50,000
213-5-7103-3107 REPAIRS	64,826	81,852	100,000	49,101	75,000
213-5-7103-3115 CONSTRUCTION MATERIAL	278,104	209,267	400,000	113,402	245,000
213-5-7103-3202 FUEL	47,801	56,676	104,800	15,131	100,000
213-5-7103-4101 CAPITAL OUTLAY	140,805	110,073	250,000	-	100,000
213-5-7103-4103 BRIDGE/INFRASTRUCTURE	-	191,500	200,000	254,788	100,000
213-5-7103-8103 CAPITAL LEASE	-	20,293	20,293	20,293	20,293
<b>TOTAL FM LATERAL # 3</b>	<b>606,272</b>	<b>717,411</b>	<b>1,150,093</b>	<b>500,121</b>	<b>690,293</b>



DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

214 - FM LATERAL # 4	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
214-5-7104-2305 CONTRACT SERVICES	38,786	25,863	50,000	11,327	30,000
214-5-7104-3104 SHOP SUPPLIES	3,106	-	2,000	-	2,000
214-5-7104-3105 MAINTENANCE	6,472	6,181	10,000	13,843	15,000
214-5-7104-3107 REPAIRS	50,042	43,375	30,000	-	20,000
214-5-7104-3115 CONSTRUCTION MATERIAL	236,039	153,593	195,000	114,904	110,000
214-5-7104-3202 FUEL	27,701	34,114	59,000	36,386	45,000
214-5-7104-4101 CAPITAL OUTLAY	313,479	550	75,000	198,195	20,000
214-5-7104-4103 BRIDGE/INFRASTRUCTURE	-	28,000	35,000	71,200	40,000
214-5-7104-8103 CAPITAL LEASE	59,126	136,385	262,000	222,888	262,000
<b>TOTAL FM LATERAL # 4</b>	<b>734,751</b>	<b>428,063</b>	<b>718,000</b>	<b>668,743</b>	<b>544,000</b>

225 - INDIGENT HEALTH CARE	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
225-5-5101-1104 DEPT HEAD SALARY	38,743	40,962	37,644	23,364	38,776
225-5-5101-1105 STAFF WAGES	-	-	-	-	-
225-5-5101-1122 COUNTY LONGEVITY	-	375	450	450	525
225-5-5101-1201 SOCIAL SECURITY & MEDICARE	2,955	3,101	2,914	1,608	3,007
225-5-5101-1202 UNEMPLOYMENT TAX	206	160	88	52	79
225-5-5101-1203 RETIREMENT	3,482	4,113	3,760	2,359	3,879
225-5-5101-1204 RETIREMENT LIFE INSURANCE	150	164	152	95	157
225-5-5101-1205 WORKERS COMP	94	109	112	51	116
225-5-5101-1209 HEALTH INSURANCE	9,895	8,337	9,093	8,198	13,720
225-5-2101-2301 DUES & MEMBERSHIPS	200	200	300	200	300
225-5-5101-2302 TRAINING & MILEAGE REIMB	88	97	1,500	-	1,500
225-5-5101-2303 BONDS & INSURANCE	-	-	-	-	-
225-5-5101-2305 CONTRACT SERVICES	12,791	12,770	13,000	8,488	13,000
225-5-5101-2414 INDIGENT INMATE MEDICAL	394,834	458,767	400,000	254,475	400,000
225-5-5101-2416 INDIGENT MEDICAL	15,926	32,805	300,000	14,636	300,000
225-5-5101-3101 SUPPLIES	219	441	1,000	815	1,200
225-5-5101-3102 POSTAGE	426	456	1,000	-	800
225-5-5101-3103 MACHINE & EQUIP RENTAL	1,215	1,215	1,400	709	1,400
225-5-5101-3104 TELEPHONE	622	889	850	225	850
225-5-5101-3110 MISCELLANEOUS	-	-	100	4	100
225-5-5101-9901 TRANSFERS OUT	324,000	400,000	818,000	50,000	800,000
225-5-5101-9200 TRANSFERS TO GEN ROAD & BRIDGE	68,000	100,000	50,000	400,000	50,000
<b>TOTAL INDIGENT HEALTH CARE</b>	<b>873,846</b>	<b>1,064,960</b>	<b>1,641,363</b>	<b>765,729</b>	<b>1,629,409</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

<b>227 - LAW LIBRARY</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
<b>ACCOUNT .....</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
227-5-2104-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
227-5-2104-3103 SOFTWARE & MAINTENANCE	-	19,091	22,000	7,704	22,000
227-5-2104-3401 INMATE LAW LIBRARY	-	1,210	2,000	-	2,000
227-5-2104-3411 BOOKS & PERIODICALS	17,531	2,476	3,500	1,826	3,500
227-5-2104-4101 CAPITAL OUTLAY	-	-	-	-	-
227-5-2104-9901 TRANSFERS OUT	-	-	-	-	-
<b>TOTAL LAW LIBRARY</b>	<b>17,531</b>	<b>22,777</b>	<b>27,500</b>	<b>9,531</b>	<b>27,500</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

229 - JURY FUND	FY 2019	FY 2020	FY 2021	5/31/2021	FY 2022
ACCOUNT .....	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
229-5-2104-1104 DEPT HEAD SALARY	-	0			
229-5-2104-1105 STAFF WAGES	871	300	-		-
229-5-2104-1107 COURT COORDINATOR	-	-	-		-
229-5-2104-1108 COURT REPORTER	-	-	-		-
229-5-2104-1201 SOCIAL SECURITY & MEDICARE	67	23	-		-
229-5-2104-1202 UNEMPLOYMENT TAX	3	-	-		-
229-5-2104-1203 RETIREMENT	-	-	-		-
229-5-2104-1204 RETIREMENT LIFE INSURANCE	-	-	-		-
229-5-2104-1205 WORKERS COMP	53	54	-	(8)	-
229-5-2104-1209 HEALTH INSURANCE	-	-	-		-
229-5-2104-2302 TRAINING & MILEAGE REIMB	-	-	-		-
229-5-2104-2305 CONTRACT SERVICES	2,447	93	5,000	466	5,000
229-5-2104-2307 LEGAL NOTICES	-	-	-		-
229-5-2104-2310 JURY COMMISSION	-	-	-		-
229-5-2104-2311 GRAND JURY	6,578	6,924	7,500		7,500
229-5-2104-2312 PETIT JURY	13,808	2,748	15,000	4,470	15,000
229-5-2104-2313 COUNTY JURORS	-	-	-		-
229-5-2104-2315 BANK SERVICE CHARGES	-	133	-		-
229-5-2104-2320 APPOINTED ATTORNEY - FELONY	195,990	172,060	200,000	80,401	200,000
229-5-2104-2321 APPOINTED ATTORNEY - JUVENILE	9,345	10,973	15,000	7,272	15,000
229-5-2104-2322 APPOINTED ATTORNEY - CIVIL	180,114	131,012	158,000	45,152	160,000
229-5-2104-2323 APPOINTED ATTORNEY - MISD	106,960	116,058	100,000	44,895	100,000
229-5-2104-2324 APPOINTED ATTORNEY GUARDIANSHIP	6,418	2,542	4,000	2,023	7,500
229-5-2104-2325 CAPITAL MURDER TRIAL EXPENSE	18,360	14,704	19,000	14,704	25,000
229-5-2401-2327 CC APPT ATTY PROBATE/GUARDIAN		2,500		4,100	6,000
229-5-2104-2403 PSYCHOLOGICAL EXAM	11,200	10,850	11,000	10,500	15,000
229-5-2104-2407 INVESTIGATIONS	11,371	12,020	15,000	(268)	-
229-5-2104-2408 WITNESSES & EVIDENCE	204	2,278	1,800	-	1,800
229-5-2104-2409 OTHER LITIGATION EXPENSE	1,954	392	2,000	122	2,000
229-5-2104-3101 SUPPLIES	28	-	150	29	150
229-5-2104-3102 POSTAGE	4,076	1,296	2,500	110	2,500
229-5-2104-3103 MACHINE & EQUIP RENTAL	-	-	-	-	-
229-5-2104-3104 TELEPHONE	1,398	1,755	1,800	395	1,000
229-5-2104-3109 MAINTENANCE CONTRACTS	-	-	-	-	-
229-5-2104-3110 MISCELLANEOUS	517	476	1,000	107	1,000
229-5-2104-9901 TRANSFERS OUT	-				
<b>TOTAL JURY FUND</b>	<b>571,762</b>	<b>489,191</b>	<b>558,750</b>	<b>214,471</b>	<b>564,450</b>

DEPARTMENTAL EXPENDITURES  
PROPOSED  
BUDGET 2021-2022

<b>400 - INTEREST &amp; SINKING FUND</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
<b>Account.....</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
400-5-1206-7501 LOSS ON INVESTMENT	-	0		0	
400-5-1206-8101 PRINCIPAL	500,000	515,000	535,000	-	580,000
400-5-1206-8201 INTEREST	121,919	106,919	90,825	4,521	15,783
400-5-1206-8301 FISCAL AGENT'S FEE	-	0		0	200
400-5-1206-8302 COUPONS	-	0		0	
<b>TOTAL INTEREST &amp; SINKING</b>	<b>621,919</b>	<b>621,919</b>	<b>625,825</b>	<b>4,521</b>	<b>595,983</b>
400-5-1206-9901 TRANSFERS OUT		0		0	
<b>TOTAL INTEREST &amp; SINKING FUND</b>	<b>621,919</b>	<b>621,919</b>	<b>625,825</b>	<b>4,521</b>	<b>595,983</b>
<b>Rounding</b>			3		
<b>TOTAL FOR REPORTED FUNDS</b>	<b>22,110,444</b>	<b>27,825,331</b>	<b>24,774,728</b>	<b>15,879,251</b>	<b>23,534,707</b>

**HILL COUNTY, TEXAS**  
**ROAD & BRIDGE P 1 - CERTZ**  
**PROPOSED BUDGET**  
October 1, 2021 through September 30, 2022

	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
<b>REVENUES</b>					
216-375-100 INTEREST	79	-	-	-	-
216-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>79</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
216-5-7101-3115 CONSTRUCTION MATERIALS	-	-	-	-	-
216-5-7101-9201 TRANSFERS TO RB 1	36,780	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	79	-	-	-	-

Projected Beginning Cash Balance 10/1/21

**Declared Unconstitutional**

**HILL COUNTY, TEXAS**  
**COUNTY CLERK RECORDS**  
**PROPOSED BUDGET**  
October 1, 2021 through September 30, 2022

	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
<b>REVENUES</b>					
230-340-400 RECORDING FEES	81,034	81,552	75,980	72,648	109,000
230-375-100 INTEREST	7,839	10,612	10,603	7,054	9,566
230-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>88,873</b>	<b>92,164</b>	<b>86,583</b>	<b>79,702</b>	<b>118,566</b>
<b>EXPENDITURES</b>					
230-5-1109-1105 STAFF WAGES	-	-	-	-	-
230-5-1109-1106 PART-TIME WAGES	14,781	3,471	14,000	12,419	17,000
230-5-1109-1201 SOCIAL SECURITY & MEDICARE	-	-	-	-	-
230-5-1109-1202 UNEMPLOYMENT TAX	54	17	-	18	-
230-5-1109-1203 RETIREMENT	-	-	-	-	-
230-5-1109-1204 RETIREMENT LIFE INSURANCE	-	-	-	-	-
230-5-1109-1205 WORKERS COMP	-	-	-	-	-
230-5-1109-2305 CONTRACT SERVICES	16,030	-	100,000	7,155	100,000
230-5-1109-3101 SUPPLIES	-	-	-	6,358	-
230-5-1109-3103 COMPUTER	-	-	-	-	-
230-5-1109-3111 MICRO FILMING & INDEXING	-	-	-	-	-
230-5-1109-4101 OFFICE EQUIPMENT	-	-	-	91,652	-
230-5-1109-9901 TRANSFERS OUT	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>30,865</b>	<b>3,488</b>	<b>114,000</b>	<b>117,602</b>	<b>117,000</b>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	58,008	88,676	(27,417)	(37,900)	1,566
Projected Beginning Cash Balance 10/1/21					\$552,700

Fees Collected pursuant to LGC 118.0216

Shall be used only for records management and preservation purposes in the county. Requires CCT approval.

**HILL COUNTY, TEXAS**  
**RECORDS MANAGEMENT AND PRESERVATION**  
**PROPOSED BUDGET**  
October 1, 2021 through September 30, 2022

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ADOPTED</b>	<b>5/31/2021 ACTUAL</b>	<b>FY 2022 PROPOSED</b>
<b>REVENUES</b>					
231-340-700 DIST. CLERK FEES	28,040	23,431	23,950	14,041	27,271
231-370-020 CONTRIBUTIONS	-	-	-	-	-
231-375-100 INTEREST	367	327	333	91	144
231-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>28,407</b>	<b>23,758</b>	<b>24,283</b>	<b>14,132</b>	<b>27,415</b>
<b>EXPENDITURES</b>					
231-5-2105-1105 STAFF WAGES	-	-	-	-	-
231-5-2105-1106 PART TIME WAGES	2,073	1,470	16,742	17,772	-
231-5-2105-1201 SOCIAL SECURITY & MEDICARE	159	112	1,281	1,360	-
231-5-2105-1202 UNEMPLOYMENT TAX	9	4	39	14	-
231-5-2105-1203 RETIREMENT	191	145	1,652	1,758	-
231-5-2105-1204 RETIREMENT LIFE INSURANCE	8	6	67	71	-
231-5-2105-1205 WORKERS COMP	12	13	49	6	-
231-5-2105-1209 HEALTH INSURANCE	-	-	-	-	-
231-5-2105-2305 CONTRACT SERVICES	-	-	25,000	9,125	1,000
231-5-2105-3101 SUPPLIES	-	4,702	2,500	-	2,000
231-5-2105-3103 MACHINE & EQUIP RENTAL	-	-	-	-	-
231-5-2105-4101 Capital Outlay	-	-	-	38,528	-
231-5-2105-9901 TRANSFERS OUT	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,452</b>	<b>6,453</b>	<b>47,330</b>	<b>68,634</b>	<b>3,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,955	17,306	(23,047)	(54,502)	24,415
Projected Beginning Cash Balance 10/1/21					\$23,600



**HILL COUNTY, TEXAS**  
**SHERIFF - STATE INVESTIGATIVE FUND**  
**PROPOSED BUDGET**  
 October 1, 2021 through September 30, 2022

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ADOPTED</b>	<b>5/31/2021 ACTUAL</b>	<b>FY 2022 PROPOSED</b>
<b>REVENUES</b>					
235-352-201 CONFISCATED MONEY & PROPERTY			-	-	-
235-370-500 MISCELLANEOUS INCOME			-	-	-
235-375-100 INTEREST	80	49	29	15	69
235-379-100 SALE OF FIXED ASSETS	449		-		-
<b>TOTAL REVENUES</b>	<b>529</b>	<b>49</b>	<b>29</b>	<b>15</b>	<b>69</b>
<b>EXPENDITURES</b>					
235-5-3102-3110 MISCELLANEOUS EXPENSE	400	826	5,000	-	5,000
235-5-3102-3603 UNIFORMS/SECURITY EQUIP	-	1,277	5,000	-	5,000
235-5-3102-4101 CAPITAL OUTLAY	-	0	31,000	-	31,000
235-5-3102-7207 LAW ENFORCEMENT AGENCIES	-	-	-	-	-
235-5-3102-9901 TRANSFERS OUT	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>400</b>	<b>2,103</b>	<b>41,000</b>	<b>-</b>	<b>41,000</b>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	129	(2,054)	(40,971)	15	(40,931)
Projected Beginning Cash Balance 10/1/21					\$41,890

Funds Governed by Chapter 59 of Code of Criminal Procedures

**HILL COUNTY, TEXAS**  
**DA FORFEITED PROPERTY ACCOUNT**  
**PROPOSED BUDGET**  
October 1, 2021 through September 30, 2022

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ADOPTED</b>	<b>5/31/2021 ACTUAL</b>	<b>FY 2022 PROPOSED</b>
<b>REVENUES</b>					
236-352-201 FORFEITURES	137,940	-	-	-	-
236-370-500 MISCELLANEOUS	17,500	-	-	-	-
236-375-100 INTEREST	3,324	420	283	716	1,000
236-379-100 SALE OF ASSETS	112	517	-	-	-
236-390-000 TRANSFERS IN	0	-	-	-	-
<b>TOTAL REVENUES</b>	<b>158,876</b>	<b>937</b>	<b>283</b>	<b>716</b>	<b>1,000</b>
<b>EXPENDITURES</b>					
236-5-2210-1105 STAFF WAGES	27,726	28,831	40,000	17,839	40,000
236-5-2210-1201 SOCIAL SECURITY & MEDICARE	2,106	2,192	3,060	1,332	3,060
236-5-2210-1202 UNEMPLOYMENT TAX	-	-	-	-	-
236-5-2210-1203 RETIREMENT	2,493	2,871	3,040	1,769	3,040
236-5-2210-1204 RETIREMENT LIFE INSURANCE	107	114	152	72	152
236-5-2210-1205 WORKERS COMP	14	12	-	5	-
236-5-2210-1209 HEALTH INSURANCE	3,882	3,447	6,000	2,794	6,000
236-5-2210-2305 CONTRACT SERVICES	-	-	-	-	-
236-5-2210-2308 EQUIPMENT	-	-	-	-	20,000
236-5-2210-2315 BANK CHARGES	-	-	-	-	-
236-5-2210-3101 SUPPLIES	-	-	-	-	-
236-5-2210-3110 MISCELLANEOUS	745	-	1,000	-	1,000
236-5-2210-7207 LAW ENFORCEMENT AGENCIES	96,390	-	20,000	-	20,000
236-5-2210-7209 AGREED / DEFAULT JUDGEMENT	940	-	-	-	-
236-5-2210-7301 REFUNDS	-	-	-	-	-
236-5-2210-9901 TRANSFERS OUT	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>134,403</b>	<b>37,468</b>	<b>73,252</b>	<b>23,810</b>	<b>93,252</b>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	24,473	(36,530)	(72,969)	(23,094)	(92,252)
Projected Beginning Cash Balance 10/1/21					\$270,300

Funds Governed by Chapter 59 of Code of Criminal Procedures

**HILL COUNTY, TEXAS**  
**PROBATE EDUCATION**  
**PROPOSED BUDGET**  
October 1, 2021 through September 30, 2022

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ADOPTED</b>	<b>5/31/2021 ACTUAL</b>	<b>FY 2022 PROPOSED</b>
<b>REVENUES</b>					
238-340-400 CO CLERK FEES	495	417	368	393	570
238-375-100 INTEREST	8	4	3	1	4
238-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>503</b>	<b>421</b>	<b>371</b>	<b>394</b>	<b>574</b>
<b>EXPENDITURES</b>					
238-5-2204-2302 TRAINING & MILEAGE REIMB	-	-	1,000	-	1,000
238-5-2204-9901 TRANSFERS OUT	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	503	421	(629)	394	(426)
Projected Beginning Cash Balance 10/1/21					\$4,167

Fees collected pursuant to LGC 118.064(a)(b)(1)

To be used for continuing education of the judge and staff of the probate courts, including the payment of travel and related expenses attending a continuing judicial education activity of an organization accredited by supreme court. If the fee produces more revenue, the commissioners court by order shall reduce the fee to an amount that will not produce more revenue than required. Needs CC

**HILL COUNTY, TEXAS**  
**PROBATE RECORDS MANAGEMENT**  
**PROPOSED BUDGET**  
October 1, 2021 through September 30, 2022

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ADOPTED</b>	<b>5/31/2021 ACTUAL</b>	<b>FY 2022 PROPOSED</b>
<b>REVENUES</b>					
239-340-400 CO CLERK FEES	825	695	620	655	950
239-375-100 INTEREST	139	279	231	187	277
239-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>964</b>	<b>974</b>	<b>851</b>	<b>842</b>	<b>1,227</b>
<b>EXPENDITURES</b>					
239-5-2204-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
239-5-2204-9901 TRANSFERS OUT	-	-	10,000	-	10,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	964	974	(9,149)	842	(8,773)

Projected Beginning Cash Balance 10/1/21 \$26,780

Fees collected pursuant to LGC 118.052(3)(G).

Fees to be used for records management preservation or automation purposes in the county. Expenditures from the fund require of the commissioner court.

HILL COUNTY, TEXAS  
 TECHNOLOGY FUND - JP, COUNTY & DISTRICT  
 PROPOSED BUDGET  
 October 1, 2021 through September 30, 2022

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	5/31/2021 ACTUAL	FY 2022 PROPOSED
<b>REVENUES</b>					
246-340-700 Dist Clerk Fees	10,062	8,595	3,643	5,734	11,097
246-340-801 JP # 1 FEES	4,205	3,623	2,089	1,591	3,280
246-340-802 JP # 2 FEES	2,331	2,107	1,817	857	1,490
246-340-803 JP # 3 FEES	2,193	1,664	1,315	543	1,288
246-340-804 JP # 4 FEES	1,704	1,327	1,840	528	1,080
246-375-100 INTEREST	113	55	130	82	166
246-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>20,608</b>	<b>17,371</b>	<b>10,834</b>	<b>9,335</b>	<b>18,401</b>
<b>EXPENDITURES</b>					
246-5-2203-9901 TRANSFERS TO GEN FUND	10,000	9,500	9,500	-	9,500
246-5-2203-9111 TRANSFERS TO JP # 1	-	-	-	-	-
246-5-2203-9112 TRANSFERS TO JP # 2	-	-	-	-	-
246-5-2203-9113 TRANSFERS TO JP # 3	-	-	-	-	-
246-5-2203-9114 TRANSFERS TO JP # 4	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>9,500</b>	<b>9,500</b>	<b>-</b>	<b>9,500</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,608	7,871	1,334	9,335	8,901
Projected Beginning Cash Balance 10/1/21					\$42,850

**HILL COUNTY, TEXAS**  
**COUNTY CLERK ARCHIVE**  
**PROPOSED BUDGET**  
 October 1, 2021 through September 30, 2022

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ADOPTED</b>	<b>5/31/2021 ACTUAL</b>	<b>FY 2022 PROPOSED</b>
<b>REVENUES</b>					
248-340-400 CO CLERK FEES	80,926	81,399	82,000	72,550	109,000
248-375-100 INTEREST	3,876	6,587	4,020	4,464	6,090
248-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>84,802</b>	<b>87,986</b>	<b>86,020</b>	<b>77,014</b>	<b>115,090</b>
<b>EXPENDITURES</b>					
248-5-1109-2305 CONTRACT SERVICES	33,024	32,283	34,000	31,731	34,000
248-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>33,024</b>	<b>32,283</b>	<b>34,000</b>	<b>31,731</b>	<b>34,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	51,778	55,703	52,020	45,283	81,090
Projected Beginning Cash Balance 10/1/21					\$416,800

Fees collected pursuant to LGC 118.025

Money to be expended only for the preservation and restoration services performed by the Co Clerk in connection with maintainin records archive on public documents designated by the co clerk as part of the records archive. The monies may not be used to p lease, or develop computer software to geographically index public records, excluding indexing public records by lot and block de

**HILL COUNTY, TEXAS**  
**DISTRICT CLERK ARCHIVE**  
**PROPOSED BUDGET**  
October 1, 2021 through September 30, 2022

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ADOPTED</b>	<b>5/31/2021 ACTUAL</b>	<b>FY 2022 PROPOSED</b>
<b>REVENUES</b>					
249-340-700 DIST. CLERK FEES	4,063	3,324	3,227	2,376	4,594
249-375-100 INTEREST	27	17	36	6	12
249-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,090</b>	<b>3,341</b>	<b>3,263</b>	<b>2,382</b>	<b>4,606</b>
<b>EXPENDITURES</b>					
249-5-2105-2305 CONTRACT SERVICES	-	-	4,000	4,000	2,000
249-5-2105-3110 MISCELLANEOUS	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>2,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,090	3,341	(737)	(1,618)	2,606
Projected Beginning Cash Balance 10/1/21					\$16,260

**HILL COUNTY, TEXAS**  
**HILL COUNTY TOURISM**  
**PROPOSED BUDGET**  
 October 1, 2021 through September 30, 2022

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ADOPTED</b>	<b>5/31/2021 ACTUAL</b>	<b>FY 2022 PROPOSED</b>
<b>REVENUES</b>					
254-319-100 HOTEL/MOTEL TAX	20,076	28,887	22,000	11,846	22,000
254-375-100 INTEREST	373	637	350	222	432
254-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>20,449</b>	<b>29,524</b>	<b>22,350</b>	<b>12,068</b>	<b>22,432</b>
<b>EXPENDITURES</b>					
254-5-5303-2301 DUES & MEMBERSHIPS	1,464	1,464	1,500	1,315	1,500
254-5-5303-2305 CONTRACT SERVICES	-	-	5,000	-	5,000
254-5-5303-3110 MISCELLANEOUS	-	-	500	-	500
254-5-5303-7201 PAYMENTS TO AGENCIES	18,190	8,275	18,000	3,075	18,000
<b>TOTAL EXPENDITURES</b>	<b>19,654</b>	<b>9,739</b>	<b>25,000</b>	<b>4,390</b>	<b>25,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	795	19,785	(2,650)	7,678	(2,568)

Projected Beginning Cash Balance 10/1/21

\$127,800

Included in Gen Fund prior to 2013



**HILL COUNTY, TEXAS**  
**COURTHOUSE SECURITY FUND**  
**PROPOSED BUDGET**  
October 1, 2021 through September 30, 2022

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ADOPTED</b>	<b>5/31/2021 ACTUAL</b>	<b>FY 2022 PROPOSED</b>
<b>REVENUES</b>					
255-340-400 Co Clerk Fees	8,371	8,376	7,800	7,446	11,000
255-340-700 Dist Clerk Fees	5,522	5,730	5,635	3,955	7,754
255-340-800 JP Fees	8,195	7,226	7,660	3,161	6,600
255-340-901 JP # 2 Specific	1,149	987	1,170	469	960
255-340-902 JP # 4 Specific	580	598	635	265	544
255-340-903 JP # 3 Specific	547	452	275	170	388
255-340-904 JP # 1 Specific	423	357	460	151	308
255-375-100 INTEREST	150	114	150	69	141
255-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>24,937</b>	<b>23,840</b>	<b>23,785</b>	<b>15,687</b>	<b>27,695</b>
<b>EXPENDITURES</b>					
255-5-2101-9901 Transfers to General	25,000	15,000	20,000	-	20,000
<b>TOTAL EXPENDITURES</b>	<b>25,000</b>	<b>15,000</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(63)	8,840	3,785	15,687	7,695
Projected Beginning Cash Balance 10/1/21					\$27,050

**HILL COUNTY, TEXAS**  
**CO CLERK PROBATE COURT PRESERVATION**  
**PROPOSED BUDGET**  
 October 1, 2021 through September 30, 2022

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ADOPTED</b>	<b>5/31/2021 ACTUAL</b>	<b>FY 2022 PROPOSED</b>
<b>REVENUES</b>					
268-340-400 CO CLERK FEES	1,650	1,390	1,225	1,310	1,900
268-375-100 INTEREST	2	24	-	2	4
268-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,652</b>	<b>1,414</b>	<b>1,225</b>	<b>1,312</b>	<b>1,904</b>
<b>EXPENDITURES</b>					
268-5-1109-2305 CONTRACT SERVICES	-	-	-	-	1,500
268-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,652	1,414	1,225	1,312	404

Projected Beginning Cash Balance 10/1/21 \$6,290

Fees collected pursuant to Govt Code 51.708

Purpose is to digitize court records and preserve the records from natural disaster ONLY. Controlled by Commissioners Court.

**HILL COUNTY, TEXAS**  
**ELECTION - MACHINE LEASE FUND**  
**PROPOSED BUDGET**  
 October 1, 2021 through September 30, 2022

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ADOPTED</b>	<b>5/31/2021 ACTUAL</b>	<b>FY 2022 PROPOSED</b>
<b>REVENUES</b>					
265-370-100 ELECTION - MACHINE RENTALS	11,880	4,850	1,000	-	1,000
265-375-100 INTEREST	31	25	40	34	69
265-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>11,911</b>	<b>4,875</b>	<b>1,040</b>	<b>34</b>	<b>1,069</b>
<b>EXPENDITURES</b>					
265-5-1501-2303 BONDS & INSURANCE	-	-	-	-	-
265-5-1501-3101 OFFICE SUPPLIES	-	-	-	-	-
265-5-1501-3103 MACHINE & EQUIP MAINTENANC	6,000	-	10,000	-	10,000
265-5-1501-3110 MISCELLANEOUS	-	-	-	-	-
265-5-1501-4101 CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	5,911	4,875	(8,960)	34	(8,931)
Projected Beginning Cash Balance 10/1/21					\$13,050

**HILL COUNTY, TEXAS**  
**ECONOMIC DEVELOPMENT FUND**  
**PROPOSED BUDGET**  
October 1, 2021 through September 30, 2022

	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
<b>REVENUES</b>					
251-360-520 HILLSBORO CHAMBER			56,655	-	56,640
251-360-600 CAPITAL CREDITS	90,639	22,632	22,000	-	22,000
251-375-100 INTEREST	47	173	-	230	472
251-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>90,686</b>	<b>22,805</b>	<b>78,655</b>	<b>230</b>	<b>79,112</b>
<b>EXPENDITURES</b>					
251-5-6201-1105 STAFF WAGES			50,000	27,794	50,000
251-5-6201-1201 SOCIAL SECURITY & MEDICARE			3,825	1,955	3,825
251-5-6201-1202 UNEMPLOYMENT TAX			115	61	100
251-5-6201-1203 RETIREMENT			4,935	2,755	4,935
251-5-6201-1204 RETIREMENT LIFE INSURANCE			200	111	200
251-5-6201-1205 WORKERS COMP			147	55	147
251-5-6201-1209 HEALTH INSURANCE			19,297	6,454	9,093
251-5-6201-2302 TRAINING & MILAGE REIMB	-		-	-	-
251-5-6201-2303 BONDS & INSURANCE	-		-	-	-
251-5-6201-2305 CONTRACT SERVICES	-		10,000	-	10,000
251-5-6201-3101 OFFICE SUPPLIES	-		-	-	-
251-5-6201-3110 MISCELLANEOUS	-		100	-	100
251-5-6201-4101 CAPITAL OUTLAY	-		-	-	-
251-5-6201-7201 PAYMENTS TO AGENCIES	-		10,000	-	10,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>		<b>98,619</b>	<b>39,186</b>	<b>88,400</b>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	90,686	22,805	(19,965)	(38,956)	(9,289)
Projected Beginning Cash Balance 10/1/21					\$164,130

**HILL COUNTY, TEXAS**  
**ARP GRANT FUNDS**  
**PROPOSED BUDGET**  
October 1, 2021 through September 30, 2022

	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>5/31/2021</b>	<b>FY 2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
<b>REVENUES</b>					
121-360-303 GRANT REVENUE	-	-	-	-	3,559,319
121-375-100 INTEREST	-	-	-	-	77,800
121-390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	<b>3,637,119</b>
<b>EXPENDITURES</b>					
121-5-1401-2305 CONTRACT SERVICES	-	-	-	-	1,000,000
121-5-1401-3107 REPAIRS	-	-	-	-	1,000,000
121-5-1401-3110 MISCELLANEOUS	-	-	-	-	-
121-5-1401-4101 CAPITAL OUTLAY	-	-	-	-	4,750,000
121-5-1401-9901 TRANSFERS OUT	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-	<b>6,750,000</b>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	-	-	-	-	(3,112,881)
Projected Beginning Cash Balance 10/1/21					\$3,250,000
Initial Funds received 07/01/2021					

HILL COUNTY - TAX RATE 2021-2022				8/6/2021		Updated			
DIVISION OF TAXES PROPOSED		Ad Valorem Tax if 100% Collected		Adjusted Ad Valorem Taxes		Total		NNR GHI/ RDL - VAR-1	
	Current	Delinq				Sales Tax			
General	9,753,624	353,758	83.50%	10,107,382	2,296,250	83.50%	12,403,632		
R & B	992,884	36,011	8.50%	1,028,895	233,750	8.50%	1,262,645		
Ind Health -	934,479	33,893	8.00%	968,372	220,000	8.00%	1,188,372		
Int & Sinking - Allowed for:			100.00%	12,104,649	2,750,000	100.00%	14,854,649		
	\$ 70,000	526,143		526,143					
	RATES		@ 100.00%	Values/100					
Total General Tax	0.420202	10,971,820		10,971,820	26,110,824.06	Includes New Construction			
F/M Lateral	0.077040	1,658,972	12,630,792	1,658,972	<<(Per TAC)	FreezeValues*05Rate			
		2,001,838		2,001,838	25,984,398.16	Includes New Construction	TAC M&O	0.400084	
		279,054		279,054	<<(Per TAC)	FreezeValues*05Rate	TAC I & S	0.020118	
TOTAL REVENUES	0.497242	\$14,911,685		\$14,911,685			Freeze at 100%	79,426.56	0.420202
No Adj for Collections due to Prior Year Collections							Rounded	79436	
NET EXPECTED TAX REVENUE		\$14,911,685		\$14,911,685					
	Division	Current	Delinq	R & B	Ad Valorem	R & B	F/M	Current	Delinq
Road & Bridge	Percentage	0.9650	0.0350	\$1,028,895	\$233,750			\$2,280,892	\$79,831
Pct # 1	24.45%	\$242,760	8.805	251,565	57,152			\$638,159	\$19,519
Pct # 2	24.30%	\$241,271	8.751	250,022	56,801			\$534,858	\$19,399
Pct # 3	27.75%	\$275,525	9.993	285,518	64,866			\$610,794	\$22,153
Pct # 4	23.50%	\$233,328	8.463	241,790	54,931			\$517,249	\$18,760
	100.00%	\$992,884	\$36,011	\$1,028,895	\$233,750			\$2,201,061	\$79,831
(1) & (2) represent certified values adding rolling stock & properties under protest -									







# 2021 Tax Rate Calculation Worksheet

Hill County - General Fund

200 East Franklin St. Hillsboro, Texas 76645

(254)582-4069

www.co.hill.tx.us or www.hilltax.org

## 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.

<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$2,917,129,037
<b>2. 2020 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$465,411,105
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract line 2 from line 1.	\$2,451,717,932
<b>4. 2020 total adopted tax rate.</b>	\$0.439709/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: - \$0 C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2020 ARB certified value: \$7,777,470 B. 2020 disputed value: - \$5,964,110 C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$1,813,360
<b>7. 2020 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$1,813,360
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$2,453,531,292

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

## 2021 Tax Rate Calculation Worksheet

### Hill County - General Fund

#### No-New-Revenue Tax Rate (continued)

9.	<b>2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
10.	<b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2020 market value: \$1,429,331 <b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$4,206,951 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$5,636,282
11.	<b>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.</b> Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. <b>A. 2020 market value:</b> \$13,268,508 <b>B. 2021 productivity or special appraised value:</b> - \$511,310 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$12,757,198
12.	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$18,393,480
13.	<b>2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	<b>Adjusted 2020 taxable value.</b> Subtract line 12 and Line 13 from line 8.	\$2,435,137,812
15.	<b>Adjusted 2020 total levy.</b> Multiply line 4 by line 14 and divide by \$100.	\$10,707,520
16.	<b>Taxes refunded for years preceding tax year 2020.</b> 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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>9</sup>	\$0
17.	<b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. 10	\$10,707,520

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(13)

## 2021 Tax Rate Calculation Worksheet

### Hill County - General Fund

#### No-New-Revenue Tax Rate (continued)

18.	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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 includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p>A. <b>Certified values:</b> <span style="float: right;">\$3,111,959,437</span></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$7,048,159</span></p> <p>C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p>D. <b>Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$2,956,118</span></p> <p>E. <b>Total 2021 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$3,116,051,478</span></p>	
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p>A. <b>2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> <span style="float: right;">\$0</span></p> <p>B. <b>2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> <span style="float: right;">+ \$0</span></p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

## 2021 Tax Rate Calculation Worksheet

### Hill County - General Fund

#### No-New-Revenue Tax Rate (concluded)

<b>19.</b> <b>(cont.)</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0
<b>20.</b>	<b>2021 tax ceilings.</b> 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. <sup>16</sup>	\$500,877,031
<b>21.</b>	<b>2021 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$2,615,174,447
<b>22.</b>	<b>Total 2021 taxable value of properties in territory annexed after January 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23.</b>	<b>Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$66,994,748
<b>24.</b>	<b>Total adjustments to the 2021 taxable value.</b> Add lines 22 and 23.	\$66,994,748
<b>25.</b>	<b>Adjusted 2021 taxable value.</b> Subtract line 24 from line 21.	\$2,548,179,699
<b>26.</b>	<b>2021 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.420202/\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$0.494056/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

## 2021 Tax Rate Calculation Worksheet

### Hill County - General Fund

#### 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.

28.	<b>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.418144/\$100
29.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,453,531,292
30.	<b>Total 2020 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$10,259,293
31.	<b>Adjusted 2020 levy for calculating NNR M&amp;O taxes.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2020:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <div style="text-align: right;">+ \$0</div> <b>B. 2020 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. <div style="text-align: right;">- \$0</div>	

**2021 Tax Rate Calculation Worksheet**  
**Hill County - General Fund**

**Voter-Approval Tax Rate (continued)**

31. (cont.)	<p><b>C. 2020 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$0</p> <p><b>D. 2020 M&amp;O levy adjustments.:</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$0</p> <p><b>E. Add line 30 to 31D.</b></p>	\$10,259,293
32.	<p><b>Adjusted 2021 taxable value.</b>  Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$2,548,179,699
33.	<p><b>2021 NNR M&amp;O rate. (unadjusted)</b>  Divide line 31E by line 32 and multiply by \$100.</p>	\$0.402612/\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b></p> <p><b>A. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$231,626</p> <p><b>B. 2020 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p style="text-align: right;">\$195,819</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0.001405/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$0.001405/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

**2021 Tax Rate Calculation Worksheet**  
**Hill County - General Fund**

**Voter-Approval Tax Rate (continued)**

<b>35.</b>	<b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b> <p>A. <b>2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. <span style="float: right;">\$33,956</span></p> <p>B. <b>2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. <span style="float: right;">\$17,448</span></p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. <span style="float: right;">\$0.000647/\$100</span></p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. <span style="float: right;">\$0.000647/\$100</span></p>	
<b>36.</b>	<b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b> <p>A. <b>2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. <span style="float: right;">\$389,902</span></p> <p>B. <b>2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. <span style="float: right;">\$449,058</span></p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. <span style="float: right;">\$-0.002321/\$100</span></p> <p>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. <span style="float: right;">\$0.000881/\$100</span></p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. <span style="float: right;">\$-0.002321/\$100</span></p>	

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442



**2021 Tax Rate Calculation Worksheet**  
**Hill County - General Fund**

**Voter-Approval Tax Rate (continued)**

<b>37.</b>	<b>Rate adjustment for county hospital expenditures.<sup>26</sup></b> <b>A. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021 <span style="float: right;">\$0</span> <b>B. 2020 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. <span style="float: right;">\$0</span> <b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> <b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> <b>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</b> <span style="float: right;">\$0/\$100</span>	
<b>38.</b>	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. <b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. <span style="float: right;">\$0</span> <b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. <span style="float: right;">\$0</span> <b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> <span style="float: right;">\$0/\$100</span>	
<b>39.</b>	<b>Adjusted 2021 NNR M&amp;O rate.</b> Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D. <span style="float: right;">\$0.402343/\$100</span>	

<sup>26</sup> Tex. Tax Code § 26.0443

**2021 Tax Rate Calculation Worksheet**  
**Hill County - General Fund**

**Voter-Approval Tax Rate (continued)**

40.	<p><b>Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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&amp;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. <span style="float: right;">\$2,822,821</span></p> <p>B. Divide line 40A by line 32 and multiply by \$100. <span style="float: right;">\$0.110777/\$100</span></p> <p>C. Add Line 40B to Line 39. <span style="float: right;">\$0.51312/\$100</span></p>	
41.	<p><b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 40C by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035</p>	\$0.531079/\$100
D41.	<p><b>Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$0/\$100

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

# 2021 Tax Rate Calculation Worksheet

## Hill County - General Fund

### Voter-Approval Tax Rate (continued)

<b>42.</b>	<b>Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year, and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup> Enter debt amount. <span style="float: right;">\$596,143</span>	
	B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$70,000</span>	
	C: Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none). <span style="float: right;">-\$0</span>	
	D: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span>	
	E: <b>Adjusted debt.</b> Subtract B, C and D from A.	\$526,143
<b>43.</b>	<b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$0
<b>44.</b>	<b>Adjusted 2021 debt.</b> Subtract line 43 from line 42E.	\$526,143
<b>45.</b>	<b>2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector. <sup>30</sup> <span style="float: right;">100.000000%</span> B. Enter the 2020 actual collection rate. <span style="float: right;">96.010000%</span> C. Enter the 2019 actual collection rate. <span style="float: right;">98.440000%</span> D. Enter the 2018 actual collection rate. <span style="float: right;">98.940000%</span> E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	100.000000%

28 Tex. Tax Code § 26.012(7)

29 Tex. Tax Code § 26.012(10) and 16.04(b)

30 Tex. Tax Code § 26.04(b)

31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

**2021 Tax Rate Calculation Worksheet**  
**Hill County - General Fund**

**Voter-Approval Tax Rate (concluded)**

<b>46.</b>	<b>2021 debt adjusted for collections.</b> Divide line 44 by line 45E.	\$526,143
<b>47.</b>	<b>2021 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,615,174,447
<b>48.</b>	<b>2021 debt rate.</b> Divide line 46 by line 47 and multiply by \$100.	\$0.020118/\$100
<b>49.</b>	<b>2021 voter-approval tax rate.</b> Add lines 41 and 48.	\$0.551197/\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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
<b>50.</b>	<b>COUNTIES ONLY.</b> 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.	\$0.628238/\$100

## 2021 Tax Rate Calculation Worksheet

### Hill County - General Fund

#### 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.

<b>51.</b>	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
<b>52.</b>	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  <div style="text-align: center;">-OR-</div> <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$2,822,821
<b>53.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,615,174,447
<b>54.</b>	<b>Sales tax adjustment rate.</b> Divide line 52 by line 53 and multiply by \$100.	\$0.10794/\$100
<b>55.</b>	<b>2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.494056/\$100
<b>56.</b>	<b>2021 NNR tax rate, adjusted for sales tax.</b>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.494056/\$100
<b>57.</b>	<b>2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.628238/\$100
<b>58.</b>	<b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract line 54 from line 57.	\$0.520298/\$100

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

## 2021 Tax Rate Calculation Worksheet

### Hill County - General Fund

#### Voter-Approval Rate Adjustment for Pollution Control

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

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

<b>59.</b>	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,615,174,447
<b>61.</b>	<b>Additional rate for pollution control.</b> Divide line 59 by line 60 and multiply by 100.	\$0/\$100
<b>62.</b>	<b>2021 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$0.520298/\$100

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

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

## 2021 Tax Rate Calculation Worksheet

### Hill County - General Fund

#### 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.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

<b>63.</b>	<b>2020 unused increment rate.</b> 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.	\$0/\$100
<b>64.</b>	<b>2019 unused increment rate.</b> 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/\$100
<b>65.</b>	<b>2018 unused increment rate.</b> 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/\$100
<b>66.</b>	<b>2021 unused increment rate.</b> Add lines 63, 64, and 65.	\$0/\$100
<b>67.</b>	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$0.520298/\$100

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code § 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

## 2021 Tax Rate Calculation Worksheet

### Hill County - General Fund

#### De Minimis Rate

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

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

<b>68.</b>	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.402343/\$100
<b>69.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,615,174,447
<b>70.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 69 and multiply by \$100.	\$0.019119/\$100
<b>71.</b>	<b>2021 debt rate.</b> Enter the rate from line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.020118/\$100
<b>72.</b>	<b>De minimis rate.</b> Add lines 68,70, and 71.	\$0.44158/\$100

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

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



## **2021 Tax Rate Calculation Worksheet**

### **Hill County - General Fund**

#### **Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

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

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

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

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

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

## 2021 Tax Rate Calculation Worksheet

### Hill County - General Fund

#### Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate (continued)

<b>73.</b>	<b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.439709/\$100
<b>74.</b>	<p><b>Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>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.</p> <p>- or -</p> <p>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 Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.<sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>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.</p>	\$0/\$100
<b>75.</b>	<b>Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$0/\$100
<b>76.</b>	<b>Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$10,707,520
<b>77.</b>	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$0
<b>78.</b>	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,548,179,699
<b>79.</b>	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$0/\$100
<b>80.</b>	<b>2021 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$0.628171/\$100

48 Tex. Tax Code § 26.042(c)

49 Tex. Tax Code § 26.042(b)

### 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).

Indicate the line number used: 56

\$0.494056/\$100

**Voter-approval tax rate.** As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), 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).

Indicate the line number used: 80

\$0.628171/\$100

**De minimis rate.** If applicable, enter the 2021 de minimis rate from line 72.

\$0.44158/\$100

**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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.<sup>50</sup>

**Print Here**

Susan S. Swilling

Printed Name of Taxing Unit Representative

**Sign Here**

Susan Swilling

Taxing Unit Representative

**Date**

8-6-2021

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

**2021 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** Hill County

**Date:** 08/05/2021

	<b>General Fund</b>	<b>Road &amp; Bridge Fund</b>
1.2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$2,453,531,292	\$2,441,232,904
2.2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.439709	0.077392
3.Taxes refunded for years preceding tax year 2020. Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$0	\$0
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$10,788,398	\$1,889,319
5.2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$2,615,174,447	\$2,604,825,307
6.2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56 of the Additional Sales Tax Rate Worksheet.	0.420202	0.073854
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$10,989,015	\$1,923,768
8.Last year's total levy. Sum of line 4 for all funds.	\$12,677,717	
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$12,912,783	
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$235,066	

# 2021 Tax Rate Calculation Worksheet

Hill County - Road & Bridge Fund  
 200 East Franklin St. Hillsboro, Texas 76645  
 (254)582-4069  
[www.co.hill.tx.us](http://www.co.hill.tx.us) or [www.hilltax.org](http://www.hilltax.org)

## 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.

<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$2,904,787,796
<b>2. 2020 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$465,368,252
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract line 2 from line 1.	\$2,439,419,544
<b>4. 2020 total adopted tax rate.</b>	\$0.077392/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: - \$0 C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2020 ARB certified value: \$7,777,470 B. 2020 disputed value: - \$5,964,110 C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$1,813,360
<b>7. 2020 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$1,813,360
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$2,441,232,904

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

## 2021 Tax Rate Calculation Worksheet

### Hill County - Road & Bridge Fund

#### No-New-Revenue Tax Rate (continued)

9.	<b>2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
10.	<b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. <b>Absolute exemptions.</b> Use 2020 market value: \$1,429,331 B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$5,176,475 C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$6,605,806
11.	<b>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.</b> Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. <b>2020 market value:</b> \$13,268,508 B. <b>2021 productivity or special appraised value:</b> - \$511,310 C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$12,757,198
12.	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$19,363,004
13.	<b>2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	<b>Adjusted 2020 taxable value.</b> Subtract line 12 and Line 13 from line 8.	\$2,421,869,900
15.	<b>Adjusted 2020 total levy.</b> Multiply line 4 by line 14 and divide by \$100.	\$1,874,333
16.	<b>Taxes refunded for years preceding tax year 2020.</b> 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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>9</sup>	\$0
17.	<b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$1,874,333

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(13)



## 2021 Tax Rate Calculation Worksheet

### Hill County - Road & Bridge Fund

#### No-New-Revenue Tax Rate (continued)

<b>18.</b>	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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 includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$3,099,425,466</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$7,048,159</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$662,668</span></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D. <span style="float: right;"><b>\$3,105,810,957</b></span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> <span style="float: right;">\$0</span></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> <span style="float: right;">+ \$0</span></p>	

<sup>11</sup> Tex. Tax Code § 26.12, 26.04(c-2)

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

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

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

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

## 2021 Tax Rate Calculation Worksheet

### Hill County - Road & Bridge Fund

#### No-New-Revenue Tax Rate (concluded)

<b>19.</b> <b>(cont.)</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0
<b>20.</b>	<b>2021 tax ceilings.</b> 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. <sup>16</sup>	\$500,985,650
<b>21.</b>	<b>2021 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$2,604,825,307
<b>22.</b>	<b>Total 2021 taxable value of properties in territory annexed after January 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23.</b>	<b>Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$66,958,634
<b>24.</b>	<b>Total adjustments to the 2021 taxable value.</b> Add lines 22 and 23.	\$66,958,634
<b>25.</b>	<b>Adjusted 2021 taxable value.</b> Subtract line 24 from line 21.	\$2,537,866,673
<b>26.</b>	<b>2021 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.073854/\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$0.494369/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

## 2021 Tax Rate Calculation Worksheet

### Hill County - Road & Bridge Fund

#### 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.

<b>28.</b>	<b>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.077392/\$100
<b>29.</b>	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,441,232,904
<b>30.</b>	<b>Total 2020 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$1,889,103
<b>31.</b>	<b>Adjusted 2020 levy for calculating NNR M&amp;O taxes.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2020:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <div style="text-align: right;">+ \$0</div> <b>B. 2020 taxes in TIF.:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. <div style="text-align: right;">- \$0</div>	

# 2021 Tax Rate Calculation Worksheet

## Hill County - Road & Bridge Fund

### Voter-Approval Tax Rate (continued)

<b>31.</b>	<b>(cont.)</b>	<p><b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$0</p> <p><b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$0</p> <p><b>E. Add line 30 to 31D.</b></p>	\$1,889,103
<b>32.</b>		<b>Adjusted 2021 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,537,866,673
<b>33.</b>		<b>2021 NNR M&amp;O rate. (unadjusted)</b> Divide line 31E by line 32 and multiply by \$100.	\$0.074436/\$100
<b>34.</b>		<p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b></p> <p><b>A. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$0/\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

# 2021 Tax Rate Calculation Worksheet

## Hill County - Road & Bridge Fund

### Voter-Approval Tax Rate (continued)

<b>35.</b>	<b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b> <p>A. <b>2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. <span style="float: right;">\$0</span></p> <p>B. <b>2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. <span style="float: right;">\$0</span></p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. <span style="float: right;">\$0/\$100</span></p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. <span style="float: right;">\$0/\$100</span></p>	
<b>36.</b>	<b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b> <p>A. <b>2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. <span style="float: right;">\$0</span></p> <p>B. <b>2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. <span style="float: right;">\$0</span></p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. <span style="float: right;">\$0/\$100</span></p> <p>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. <span style="float: right;">\$0/\$100</span></p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. <span style="float: right;">\$0/\$100</span></p>	

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

## 2021 Tax Rate Calculation Worksheet

### Hill County - Road & Bridge Fund

#### Voter-Approval Tax Rate (continued)

<b>37.</b>	<b>Rate adjustment for county hospital expenditures.<sup>26</sup></b> <b>A. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021 <span style="float: right;">\$0</span> <b>B. 2020 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. <span style="float: right;">\$0</span> <b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> <b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> <b>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</b> <span style="float: right;">\$0/\$100</span>	
<b>38.</b>	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. <b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. <span style="float: right;">\$0</span> <b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. <span style="float: right;">\$0</span> <b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> <span style="float: right;">\$0/\$100</span>	
<b>39.</b>	<b>Adjusted 2021 NNR M&amp;O rate.</b> Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D. <span style="float: right;">\$0.074436/\$100</span>	

<sup>26</sup> Tex. Tax Code § 26.0443

**2021 Tax Rate Calculation Worksheet**  
**Hill County - Road & Bridge Fund**

**Voter-Approval Tax Rate (continued)**

40.	<p><b>Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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&amp;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. <span style="float: right;">\$0</span></p> <p>B. Divide line 40A by line 32 and multiply by \$100. <span style="float: right;">\$0/\$100</span></p> <p>C. Add Line 40B to Line 39. <span style="float: right;">\$0.074436/\$100</span></p>	
41.	<p><b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 40C by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035</p>	\$0.077041/\$100
D41.	<p><b>Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$0/\$100

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

## 2021 Tax Rate Calculation Worksheet

### Hill County - Road & Bridge Fund

#### Voter-Approval Tax Rate (continued)

<b>42.</b>	<p><b>Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year, and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <p>A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount. <span style="float: right;">\$0</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none). <span style="float: right;">-\$0</span></p> <p>D: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>E: <b>Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$0</span></p>	
<b>43.</b>	<p><b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup></p>	\$0
<b>44.</b>	<p><b>Adjusted 2021 debt.</b> Subtract line 43 from line 42E.</p>	\$0
<b>45.</b>	<p><b>2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.<sup>30</sup> <span style="float: right;">100.000000%</span></p> <p>B. Enter the 2020 actual collection rate. <span style="float: right;">96.010000%</span></p> <p>C. Enter the 2019 actual collection rate. <span style="float: right;">98.450000%</span></p> <p>D. Enter the 2018 actual collection rate. <span style="float: right;">98.960000%</span></p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.000000%

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

<sup>29</sup> Tex. Tax Code § 26.012(10) and 16.04(b)

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

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



**2021 Tax Rate Calculation Worksheet**  
**Hill County - Road & Bridge Fund**

**Voter-Approval Tax Rate (concluded)**

<b>46.</b>	<b>2021 debt adjusted for collections.</b> Divide line 44 by line 45E.	\$0
<b>47.</b>	<b>2021 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,604,825,307
<b>48.</b>	<b>2021 debt rate.</b> Divide line 46 by line 47 and multiply by \$100.	\$0/\$100
<b>49.</b>	<b>2021 voter-approval tax rate.</b> Add lines 41 and 48.	\$0.077041/\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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
<b>50.</b>	<b>COUNTIES ONLY.</b> 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.	\$0.628238/\$100

## 2021 Tax Rate Calculation Worksheet

### Hill County - Road & Bridge Fund

#### 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.

<b>51.</b>	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
<b>52.</b>	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  <div style="text-align: center;">-OR-</div> <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
<b>53.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,604,825,307
<b>54.</b>	<b>Sales tax adjustment rate.</b> Divide line 52 by line 53 and multiply by \$100.	\$0/\$100
<b>55.</b>	<b>2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.494369/\$100
<b>56.</b>	<b>2021 NNR tax rate, adjusted for sales tax.</b>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.494/\$100
<b>57.</b>	<b>2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.628238/\$100
<b>58.</b>	<b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract line 54 from line 57.	\$0.628191/\$100

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

## 2021 Tax Rate Calculation Worksheet

### Hill County - Road & Bridge Fund

#### Voter-Approval Rate Adjustment for Pollution Control

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

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

<b>59.</b>	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,604,825,307
<b>61.</b>	<b>Additional rate for pollution control.</b> Divide line 59 by line 60 and multiply by 100.	\$0/\$100
<b>62.</b>	<b>2021 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$0.628191/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

## 2021 Tax Rate Calculation Worksheet

### Hill County - Road & Bridge Fund

#### 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.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

<b>63.</b>	<b>2020 unused increment rate.</b> 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.	\$0/\$100
<b>64.</b>	<b>2019 unused increment rate.</b> 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/\$100
<b>65.</b>	<b>2018 unused increment rate.</b> 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/\$100
<b>66.</b>	<b>2021 unused increment rate.</b> Add lines 63, 64, and 65.	\$0/\$100
<b>67.</b>	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$0.628191/\$100

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code § 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

## 2021 Tax Rate Calculation Worksheet

### Hill County - Road & Bridge Fund

#### De Minimis Rate

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

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

<b>68.</b>	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.074436/\$100
<b>69.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,604,825,307
<b>70.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 69 and multiply by \$100.	\$0.019195/\$100
<b>71.</b>	<b>2021 debt rate.</b> Enter the rate from line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
<b>72.</b>	<b>De minimis rate.</b> Add lines 68, 70, and 71.	\$0.093631/\$100

44 Tex. Tax Code § 26.012(8-a)

45 Tex. Tax Code § 26.063(a)(1)

## 2021 Tax Rate Calculation Worksheet

### Hill County - Road & Bridge Fund

#### **Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

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

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

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

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

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

## 2021 Tax Rate Calculation Worksheet

### Hill County - Road & Bridge Fund

#### Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate (continued)

<b>73.</b>	<b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.077392/\$100
<b>74.</b>	<p><b>Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>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.</p> <p>- or -</p> <p>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 Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.<sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>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.</p>	\$0/\$100
<b>75.</b>	<b>Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$0/\$100
<b>76.</b>	<b>Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,874,333
<b>77.</b>	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$0
<b>78.</b>	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,537,866,673
<b>79.</b>	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$0/\$100
<b>80.</b>	<b>2021 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$0.628171/\$100

48 Tex. Tax Code § 26.042(c)

49 Tex. Tax Code § 26.042(b)

### 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).

Indicate the line number used: 56

\$0.494/\$100

**Voter-approval tax rate.** As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), 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).

Indicate the line number used: 80

\$0.628171/\$100

**De minimis rate.** If applicable, enter the 2021 de minimis rate from line 72.

\$0.093631/\$100



**Taxing Unit Representative Name and Signature**

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

**Print Here**

Susan S. Swilling

Printed Name of Taxing Unit Representative

**Sign Here**

Susan Swilling

Taxing Unit Representative

**Date**

8-6-2021

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

**2021 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** Hill County

**Date:** 08/05/2021

	<b>General Fund</b>	<b>Road &amp; Bridge Fund</b>
<b>1.</b> 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$2,453,531,292	\$2,441,232,904
<b>2.</b> 2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.439709	0.077392
<b>3.</b> Taxes refunded for years preceding tax year 2020. Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$0	\$0
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$10,788,398	\$1,889,319
<b>5.</b> 2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$2,615,174,447	\$2,604,825,307
<b>6.</b> 2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56 of the Additional Sales Tax Rate Worksheet.	0.420202	0.073854
<b>7.</b> 2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$10,989,015	\$1,923,768
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$12,677,717	
<b>9.</b> 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$12,912,783	
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$235,066	