

UPSHUR COUNTY
FISCAL YEAR 2022
ADOPTED BUDGET

FILED
TERRI ROSS
COUNTY CLERK
2021 SEP 15 PM 1:26
UPSHUR COUNTY, TX
BY TR
DEPUTY

This budget will raise more total property taxes than last year's budget by \$ 386,932 or 3.42 %, and of that amount, \$ 316,785 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted to adopt the budget as follows:

FOR: Todd Tefteller, County Judge
Gene Dolle, Commissioner Precinct 1
Dustin Nicholson, Commissioner Precinct 2
Michael Ashley, Commissioner Precinct 3
Jay Miller, Commissioner Precinct 4

AGAINST:

PRESENT and not voting:

ABSENT:

County Property Tax Rates (Amounts per \$ 100 of value)

	<u>FY 2021 (preceding year)</u>	<u>FY 2022 (proposed budget)</u>
Property Tax Rate	\$.615	\$.615
No-New Revenue Tax Rate	\$.608997	\$.601656
Voter Approval Tax rate	\$.642198	\$.641193
Effective M&O Tax Rate	\$.690483	\$.694090
Debt Rate	\$ 0.0	\$ 0.0

Upshur County has no debt obligations as of the filing of this budget

Upshur County

2022 Adopted Budget for the
Fiscal Year Ending September 30, 2022

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UPSHUR COUNTY, TEXAS

In compliance with Local Government Code, Section 111.002 through Section 111.006, this document has been prepared and has properly delivered to the Commissioners' Court of Upshur County and has properly been filed with the County Clerk of Upshur County for public inspection and review.

FY 22 BUDGET HIGHLIGHTS

The 2022 budget is based on a tax rate of 61.50 cents per \$ 100 valuation, of which 47.70 cents (77.56%) is allocated to the General Fund and 13.80 cents (22.44%) is allocated to the Insurance Fund.

Total FY 22 budgeted expenditures for the General and Insurance Funds combined are \$ 18,052,312 which represents an increase of \$ 1,022,969 over the prior FY 21 combined budgeted expenditures for the General and Insurance Funds of \$ 17,029,343. Of this increase \$ 700,000 is to be funded from fund balance (or surplus) for one-time expenditures in FY 22.

The FY 22 budget includes a \$ 1,000 per annum increase in salary for all non-elected employees of Upshur County and an increase in the employer retirement contribution rate from a 1:1 (100%) match to a 1:1.5 (150%) match.

One time expenditures to be funded from fund balance and a decrease in annual lease costs include:

- Purchase of Equipment for Road and Bridge: \$ 234,000
- Purchase of Material for Road and Bridge: \$ 349,934
- Purchase of Four (4) Vehicles for Constables \$ 177,032
- One-Time funding of salary increase for the Sheriff's Office \$ 155,565
- One-time donation \$ 10,000

TAX BASE

The 2021 freeze adjusted taxable for Upshur County is \$ 1,897,586,983 which represents a 2.6 % increase as compared to the 2020 adjusted certified tax roll. Following are increases (decreases) by category (in dollars):

	2020	2021	% Inc. / (Dec.)
Land	1,210,133,401	1,165,846,022	3.66%
Improvements	2,089,774,819	2,006,096,701	4.17%
Non-Real Property (personal and mineral)	345,322,494	371,872,768	(7.14%)

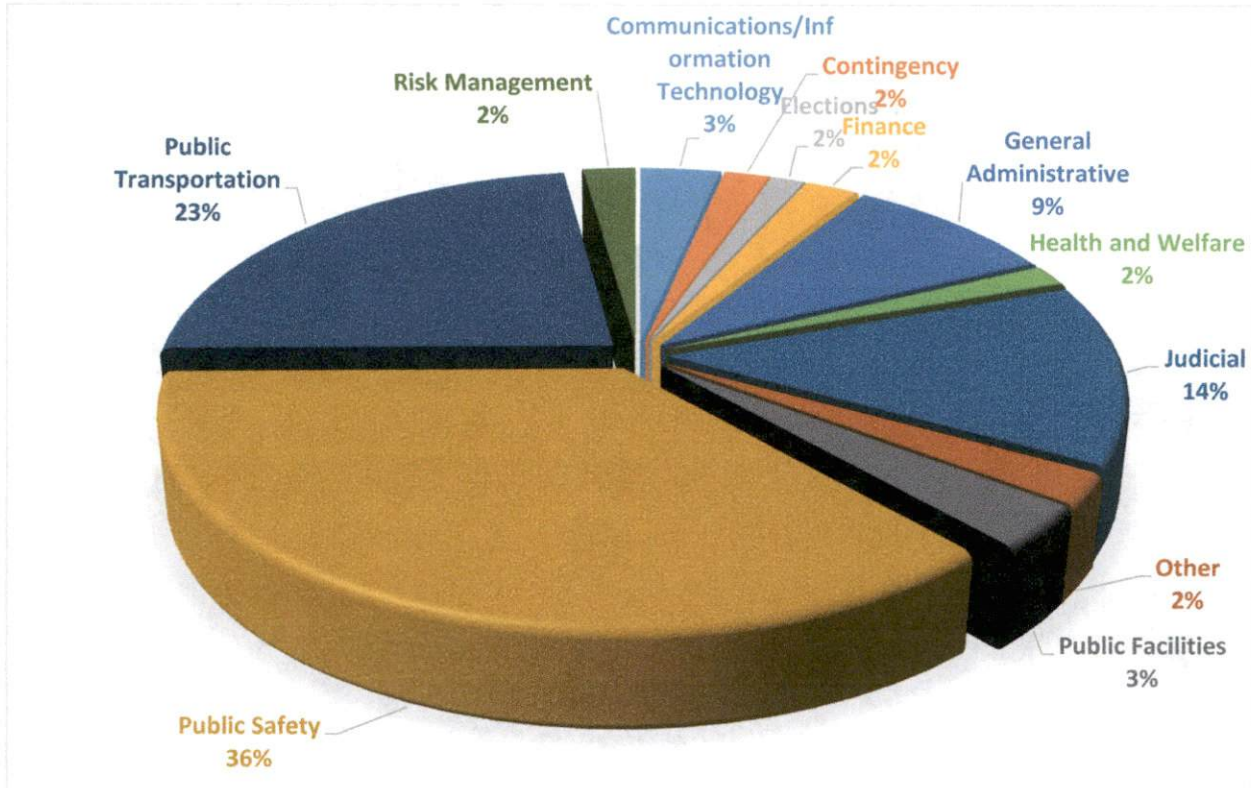
Note: The increase in personal property was offset by a 30% decrease in mineral property in 2021. Mineral property had a similar decrease in 2020.

Other factors impacting our property values are a 19% increase in homestead caps and an 8 % increase in total exemptions which together reduce of freeze adjusted taxable base.

Upon adoption by the Commissioners' Court, a copy of the budget will be filed with the Upshur County Clerk and posted to the Upshur County official website. Except through an authorization of emergency expenditure by the Commissioners' Court, the total amount appropriated in the budget cannot be amended. However, funds may be reallocated between expenditure accounts in the form of budget amendments approved by Commissioners Court.

UPSHUR COUNTY, TEXAS

Summary of Budgeted Expenditures by Category (FY 22)



FUNCTION	FY 22 BUDGET	FUNCTION	FY 22 BUDGET
Communications/Information Technology	\$ 509,400	Judicial	\$ 2,036,214
Contingency	\$ 293,741	Other	\$ 344,565
Elections	\$ 213,324	Public Facilities	\$ 484,216
Finance	\$ 330,147	Public Safety	\$ 5,477,526
General Administrative	\$ 1,348,336	Public	
Health and Welfare	\$ 237,000	Transportation	\$ 3,461,799
		Risk Management	\$ 334,000
		TOTAL	
		EXPENDITURES	\$ 15,070,268

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UPSHUR COUNTY
2022 ADOPTED BUDGET
FOR FISCAL: 2021-2022

FUND 100 - GENERAL FUND		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
GENERAL FUND REVENUE					
RevCategory: 30 - Property Taxes					
100-300-3000	Current Taxes	\$ 8,807,669.49	\$ 9,604,346.68	\$ 9,946,514.00	\$ 10,118,800.00
100-300-3010	Penalties & Interest	\$ 215,862.48	\$ 235,329.05	\$ 200,000.00	\$ 200,000.00
RevCategory: 31 - DMV Fees					
100-310-3100	Motor Vehicle Registration	\$ 360,590.00	\$ 360,533.65	\$ 360,000.00	\$ 360,000.00
100-310-3110	Auto R&B \$10 Fee	\$ 357,930.00	\$ 348,050.00	\$ 340,000.00	\$ 320,000.00
100-310-3120	Tax Assessor's Portion	\$ 251,523.50	\$ 255,420.09	\$ 247,000.00	\$ 150,000.00
RevCategory: 32 - Other Taxes, Licenses & Permits					
100-320-3200	County Sales Tax	\$ 1,215,245.35	\$ 1,415,212.07	\$ 1,100,000.00	\$ 1,400,000.00
100-320-3210	Mixed Drink Tax	\$ 15,301.19	\$ 15,866.52	\$ 10,000.00	\$ 15,000.00
100-320-3220	Bingo	\$ 62.07	\$ 130.24	\$ -	\$ -
100-320-3230	Boat Licenses	\$ 3,923.55	\$ 2,899.41	\$ 4,000.00	\$ 3,500.00
100-320-3231	Hunting & Fishing Licenses	\$ -	\$ 3.00	\$ -	\$ -
100-320-3240	Marriage Licenses	\$ 6,457.50	\$ 6,182.50	\$ 6,000.00	\$ 5,000.00
100-320-3250	Waste Disposal Fees	\$ 3,976.50	\$ 5,057.86	\$ 3,400.00	\$ 5,000.00
100-320-3260	Game Room Permit Fees	\$ -	\$ 9,000.00	\$ -	\$ -
RevCategory: 33 - State & Federal Funding					
100-330-3300	Indigent Defense Grant	\$ 43,878.43	\$ 45,042.21	\$ 30,000.00	\$ 30,000.00
100-330-3301	SCAAP Grant	\$ 5,368.00	\$ 12,580.00	\$ 5,000.00	\$ 5,000.00
100-330-3306	Texas Historical Commission Grant	\$ -	\$ -	\$ -	\$ -
100-330-3308	Homeland Security Grants	\$ 15,881.66	\$ -	\$ -	\$ -
100-330-3312	Gross Weight & Axle Fees	\$ 57,461.79	\$ 61,078.76	\$ 55,000.00	\$ 55,000.00
100-330-3313	Lateral Road	\$ 40,100.84	\$ 40,078.62	\$ 40,000.00	\$ 40,000.00
100-330-3314	Juror Reimb from State	\$ 18,292.00	\$ 7,888.00	\$ 8,000.00	\$ 4,000.00
100-330-3315	Tobacco Settlement Funds	\$ 8,252.25	\$ 7,812.05	\$ 6,000.00	\$ 6,000.00
100-330-3316	Salary Supplement County Judge	\$ 27,168.88	\$ 27,782.95	\$ 25,200.00	\$ 25,200.00
100-330-3319	Unclaimed Capital Credits	\$ 73,264.93	\$ 44,129.39	\$ -	\$ -
100-330-3320	DA State Appropriation	\$ 27,499.99	\$ 27,500.00	\$ 27,500.00	\$ 27,500.00
100-330-3325	Chapter 19 Voter Registration Funding	\$ -	\$ 2,045.00	\$ -	\$ -
100-330-3326	DA State Supplement	\$ 3,591.94	\$ -	\$ -	\$ -
100-330-3328	SANE OAG State Funding	\$ 6,540.00	\$ 608.00	\$ 3,000.00	\$ 600.00
100-330-3329	Asst DA Longevity	\$ 5,459.91	\$ 6,380.00	\$ 6,000.00	\$ 6,000.00
100-330-3331	TX Historical Commission Master Plan Grant	\$ -	\$ 41,850.00	\$ -	\$ -
RevCategory: 34 - Reimbursements					
100-340-3400	Out of County Prisoners	\$ 324,638.34	\$ 341,435.38	\$ 180,000.00	\$ 180,000.00
100-340-3410	Prisoner Medical	\$ 7,399.20	\$ 13,081.36	\$ 7,200.00	\$ 12,000.00
100-340-3420	Prisoner Phone	\$ 102,148.59	\$ 75,485.44	\$ 73,000.00	\$ 73,000.00
100-340-3430	Resource Officers	\$ 290,095.22	\$ 363,634.25	\$ 406,062.00	\$ 355,303.76
100-340-3440	Marion County ProRata	\$ 14,409.75	\$ 15,685.12	\$ 14,145.00	\$ 14,145.00
100-340-3450	Attorney Fees	\$ 35,135.39	\$ 39,222.48	\$ 27,000.00	\$ 27,000.00
100-340-3470	Insurance Recovery from Loss	\$ 43,220.76	\$ 42,989.25	\$ 40,000.00	\$ 50,000.00
100-340-3480	Restitution	\$ 60.00	\$ -	\$ -	\$ -
100-340-3490	Certified Mail Reimbursement	\$ 82.70	\$ 27.55	\$ -	\$ -

RevCategory: 35 - Fees & Fines					
100-350-3500	County Judge Fee	\$ 685.00	\$ 904.00	\$ 500.00	\$ 600.00
100-350-3501	Sheriff Fee	\$ 85,297.87	\$ 65,157.10	\$ 57,600.00	\$ 58,000.00
100-350-3502	County Clerk Fee	\$ 276,577.88	\$ 280,911.75	\$ 220,500.00	\$ 245,000.00
100-350-3503	Vital Statistics Fee	\$ 2,377.00	\$ 2,344.00	\$ 1,500.00	\$ 2,000.00
100-350-3504	Tax Assessor Collector Fee	\$ 79,131.25	\$ 88,017.04	\$ 62,000.00	\$ 62,000.00
100-350-3505	District Attorney Fee	\$ 654.76	\$ 904.96	\$ 800.00	\$ 800.00
100-350-3506	District Clerk Fee	\$ 93,823.81	\$ 72,889.51	\$ 68,400.00	\$ 68,400.00
100-350-3507	Jury Fees Fee	\$ 2,789.00	\$ 3,517.44	\$ 1,600.00	\$ 2,000.00
100-350-3508	Court Reporter Fees	\$ 12,712.00	\$ 10,135.37	\$ 8,400.00	\$ 10,000.00
100-350-3509	Addl Court Cost T.C. 542.403	\$ 3,740.88	\$ 2,720.10	\$ 3,000.00	\$ 3,000.00
100-350-3510	JP Miscellaneous Fees	\$ 24,537.60	\$ 21,576.74	\$ 20,000.00	\$ 20,000.00
100-350-3515	Constable #1 Service Fees	\$ 7,895.00	\$ 4,979.00	\$ 6,400.00	\$ 5,000.00
100-350-3516	Constable #2 Service Fees	\$ 7,140.00	\$ 4,085.00	\$ 3,200.00	\$ 3,200.00
100-350-3517	Constable #3 Service Fees	\$ 6,500.00	\$ 7,275.00	\$ 4,000.00	\$ 5,000.00
100-350-3518	Constable #4 Service Fees	\$ 8,630.00	\$ 6,525.00	\$ 6,400.00	\$ 4,000.00
100-350-3519	Juvenile Probation Attorney Fees	\$ 528.00	\$ 1,835.00	\$ 1,000.00	\$ 500.00
100-350-3520	State Fee 10% Fee	\$ 18,034.27	\$ 15,359.63	\$ 12,800.00	\$ 12,800.00
100-350-3521	Time Payment Fee - County 1/2	\$ 8,973.73	\$ 4,713.89	\$ 8,000.00	\$ 2,000.00
100-350-3523	Warrant Fees	\$ 31,904.72	\$ 26,570.30	\$ 20,000.00	\$ 24,000.00
100-350-3524	Judiciary Fund County	\$ 1,356.46	\$ 627.20	\$ 960.00	\$ 500.00
100-350-3525	District Court Fines	\$ 85,761.07	\$ 61,408.30	\$ 60,000.00	\$ 70,000.00
100-350-3526	Library Fines	\$ 1,604.44	\$ 1,005.27	\$ 1,120.00	\$ 1,120.00
100-350-3527	Justice of Peace #1 Fines	\$ 124,655.91	\$ 96,143.35	\$ 100,000.00	\$ 90,000.00
100-350-3528	Justice of Peace #2 Fines	\$ 50,734.47	\$ 50,713.39	\$ 34,000.00	\$ 50,000.00
100-350-3529	Justice of Peace #3 Fines	\$ 71,718.90	\$ 66,804.14	\$ 65,000.00	\$ 60,000.00
100-350-3530	Justice of Peace #4 Fines	\$ 27,844.81	\$ 23,929.23	\$ 25,000.00	\$ 25,000.00
100-350-3531	County Court Fines	\$ 48,125.91	\$ 29,811.13	\$ 36,000.00	\$ 20,000.00
100-350-3532	Bond Forfeitures	\$ 34,775.00	\$ 1,500.00	\$ 3,000.00	\$ 500.00
100-350-3553	Truancy Court Cost \$50	\$ 200.00	\$ 2,055.64	\$ -	\$ 500.00
100-350-3554	Administrative Transaction Fees	\$ 3,954.74	\$ 2,884.76	\$ 2,500.00	\$ 2,500.00
100-350-3555	Omni Fees	\$ 2,524.35	\$ 2,235.20	\$ 1,000.00	\$ 1,000.00
100-350-3556	County Speciality Court Acct	\$ -	\$ 489.25	\$ -	\$ 500.00
RevCategory: 37 - Interest					
100-370-3700	Interest	\$ 89,582.66	\$ 56,397.87	\$ 45,000.00	\$ 10,000.00
RevCategory: 38 - Miscellaneous Revenues					
100-380-3800	Sale of Assets				
100-380-3801	Donations	\$ 21,000.00	\$ 7,932.00	\$ -	
100-380-3802	Royalties	\$ 3,559.50	\$ 2,168.45	\$ 3,000.00	\$ 2,000.00
100-380-3805	Vending Machines	\$ 357.27	\$ 289.11	\$ 300.00	\$ 300.00
100-380-3820	Miscellaneous Revenue	\$ 78,286.52	\$ 33,935.59	\$ 32,000.00	\$ 20,000.00
TOTAL REVENUE GENERAL FUND		\$ 13,706,466.98	\$ 14,535,117.59	\$ 14,085,001.00	\$ 14,370,268.76

GENERAL FUND EXPENSE					
Department: 401 - Commissioner's Court					
100-401-1000	Salary Elected Official	\$ 173,159.48	\$ 173,361.48	\$ 177,990.48	\$ 177,990.48
100-401-1200	Salary Regular Employee	\$ 28,039.20	\$ 28,836.20	\$ 29,197.20	\$ 30,197.20
100-401-1400	Longevity	\$ 720.00	\$ 720.00	\$ 720.00	\$ 720.00
100-401-1900	Salary Supplements	\$ 25,238.00	\$ 24,875.00	\$ 25,200.00	\$ 25,200.00
100-401-1960	Leave Time / Excess Comp Paid	\$ -	\$ -	\$ 1.00	\$ 1.00
100-401-2200	FICA Taxes	\$ 16,757.46	\$ 17,080.56	\$ 17,832.74	\$ 17,909.31
100-401-2300	Retirement Match	\$ 14,151.78	\$ 15,122.94	\$ 15,058.82	\$ 19,810.28
100-401-3010	Office Supplies	\$ 340.06	\$ 200.30	\$ 400.00	\$ 400.00
100-401-4230	Bonds	\$ 1,599.00	\$ -	\$ 450.00	\$ -
100-401-4490	Legal Ads & Notices	\$ 1,175.75	\$ 1,210.25	\$ 1,500.00	\$ 1,500.00
100-401-4502	Educational Expense	\$ 6,178.85	\$ 4,430.13	\$ 8,000.00	\$ 8,000.00
100-401-4600	Assoc & Organization Dues	\$ 2,461.00	\$ 2,461.00	\$ 2,500.00	\$ 2,900.00
Total Department: 401 - Commissioner's Court:		\$ 269,820.58	\$ 268,297.86	\$ 278,850.24	\$ 284,628.27
Department: 403 - County Clerk					
100-403-1000	Salary Elected Official	\$ 44,809.48	\$ 45,365.48	\$ 45,942.48	\$ 45,942.47
100-403-1200	Salary Regular Employee	\$ 104,076.00	\$ 108,580.00	\$ 109,920.00	\$ 114,920.00
100-403-1400	Longevity	\$ 2,084.00	\$ 2,228.00	\$ 2,368.00	\$ 1,822.00
100-403-1960	Leave Time / Excess Comp Paid	\$ -	\$ -	\$ 1.00	\$ 1.00
100-403-2200	FICA Taxes	\$ 10,909.44	\$ 11,508.29	\$ 12,104.71	\$ 12,445.44
100-403-2300	Retirement Match	\$ 9,406.40	\$ 10,362.99	\$ 10,221.75	\$ 13,766.45
100-403-3010	Office Supplies	\$ 7,562.84	\$ 7,499.63	\$ 8,000.00	\$ 8,000.00
100-403-3035	Remote Birth Certificates	\$ 1,786.08	\$ 1,733.01	\$ 2,400.00	\$ 2,400.00
100-403-3095	Books & Publications	\$ -	\$ -	\$ 250.00	\$ 250.00
100-403-4230	Bonds	\$ 1,574.50	\$ 332.00	\$ 332.00	\$ 332.00
100-403-4502	Educational Expense	\$ 2,876.78	\$ 1,887.68	\$ 3,500.00	\$ 3,500.00
100-403-4520	Local Travel Reimbursement	\$ (58.50)	\$ -	\$ 50.00	\$ 50.00
100-403-4600	Assoc & Organization Dues	\$ 125.00	\$ -	\$ 245.00	\$ 245.00
Total Department: 403 - County Clerk:		\$ 185,152.02	\$ 189,497.08	\$ 195,334.94	\$ 203,674.36
Department: 406 - Emergency Management					
100-406-1300	Part Time Employee	\$ 18,027.00	\$ 18,968.00	\$ 19,200.00	\$ 20,200.00
100-406-1960	Excess Comp	\$ -	\$ -	\$ 1.00	\$ 1.00
100-406-2200	FICA Taxes	\$ 1,377.12	\$ 1,468.80	\$ 1,468.88	\$ 1,545.38
100-406-2300	Retirement Match	\$ 1,123.20	\$ 1,258.56	\$ 1,335.27	\$ 1,709.41
100-406-3430	Equipment Repair & Maintenance	\$ 2,330.49	\$ 2,454.28	\$ 2,500.00	\$ 2,500.00
100-406-3506	Travel/Meals/Mileage	\$ -	\$ 430.10	\$ 500.00	\$ 500.00
100-406-4495	Contracted Services	\$ -	\$ -	\$ 10,000.00	\$ -
100-406-7000	Grant	\$ 15,881.66	\$ -	\$ -	\$ -
Total Department: 406 - Emergency Management:		\$ 38,739.47	\$ 24,579.74	\$ 35,005.15	\$ 26,455.79

Department: 409 - Non-Departmental					
100-409-1200	Payroll Accrual (use at FY end only)	\$ 10,186.00	\$ 8,698.14	\$ -	\$ -
100-409-1400	FY Raise	\$ 56,956.25	\$ 51,681.25	\$ 51,600.00	\$ 36,300.00
100-409-1960	Leave Time Contingency	\$ -	\$ -	\$ 1.50	\$ 1.50
100-409-2200	FICA Taxes	\$ 4,232.80	\$ 3,866.05	\$ 3,947.51	\$ 2,777.06
100-409-2300	Retirement Match	\$ 3,599.37	\$ 3,436.47	\$ 3,588.47	\$ 3,071.83
100-409-2400	Workers' Comp	\$ 84,909.13	\$ 92,002.00	\$ 92,039.09	\$ 98,000.00
100-409-2500	Unemployment Comp	\$ 11,351.39	\$ 125.58	\$ 15,000.00	\$ 15,000.00
100-409-3015	Bank Fees	\$ 388.89	\$ 47.55	\$ 250.00	\$ 250.00
100-409-3080	Postage	\$ 29,162.96	\$ 37,929.08	\$ 47,000.00	\$ 41,000.00
100-409-3090	Post Office Box Rental	\$ 416.00	\$ 416.00	\$ 420.00	\$ 420.00
100-409-3502	Christmas Lights/Yulefest/Employee Luncheon	\$ 3,471.31	\$ 4,400.00	\$ 7,500.00	\$ 7,500.00
100-409-4010	Petit Jury	\$ 130.00	\$ 480.00	\$ 1,000.00	\$ 1,000.00
100-409-4140	Omnibase JP Collection Services	\$ 2,598.00	\$ 2,521.71	\$ 1,300.00	\$ 1,300.00
100-409-4160	Audit & Accounting Fees	\$ 29,000.00	\$ 29,000.00	\$ 36,000.00	\$ 37,800.00
100-409-4175	Postmortem Expenses	\$ 24,200.00	\$ 43,875.00	\$ 43,000.00	\$ 43,000.00
100-409-4200	Property & General Liability Insurance	\$ 205,866.30	\$ 209,231.70	\$ 219,000.00	\$ 221,000.00
100-409-4410	Service Agreements	\$ 17,766.71	\$ 25,002.75	\$ 22,560.00	\$ 22,560.00
100-409-4491	Game Room Inspections	\$ -	\$ 926.80	\$ -	\$ -
100-409-4492	Game Room Misc Expense	\$ -	\$ 350.00	\$ -	\$ -
100-409-4495	Contracted Services	\$ 12,474.60	\$ 8,706.68	\$ 26,000.00	\$ 26,000.00
100-409-4600	Assoc & Organization Dues	\$ 11,109.91	\$ 11,109.91	\$ 11,100.00	\$ 11,100.00
100-409-4700	Lease Payments	\$ 76,769.88	\$ -	\$ -	\$ -
100-409-4811	Indigent Cemetery Costs	\$ 9,540.00	\$ 6,013.50	\$ 10,500.00	\$ 10,500.00
100-409-4955	Contingency	\$ 1,348.75	\$ 20,393.43	\$ 358,006.76	\$ 197,741.46
100-409-4957	Capital Murder Contingency	\$ -	\$ -	\$ 25,800.00	\$ 36,000.00
100-409-4958	Capital Improvement Contingency	\$ -	\$ -	\$ 65,000.00	\$ 60,000.00
100-409-5400	Office Machines & Equipment	\$ 11,212.00	\$ 7,732.00	\$ 12,000.00	\$ 12,000.00
100-409-5450	Furniture & Fixtures	\$ 1,028.63	\$ -	\$ 2,000.00	\$ 2,000.00
100-409-5500	Vehicles	\$ -	\$ -	\$ -	\$ -
100-409-5700	Insured Items Replacement/Repair	\$ 38,124.51	\$ 45,243.60	\$ 50,000.00	\$ 50,000.00
Total Department: 409 - Non-Departmental:		\$ 645,843.39	\$ 613,189.20	\$ 1,104,613.33	\$ 936,321.85
Department: 410 - Tele Communications					
100-410-4330	Local Telephone Service	\$ 68,609.06	\$ 78,557.88	\$ 80,000.00	\$ 80,000.00
100-410-4335	Cell Phone Service	\$ 3,545.88	\$ 4,122.48	\$ 3,800.00	\$ 3,800.00
Total Department: 410 - Tele Communications:		\$ 72,154.94	\$ 82,680.36	\$ 83,800.00	\$ 83,800.00
Department: 411 - Computer					
100-411-3010	Office Supplies	\$ 506.92	\$ -	\$ 1,000.00	\$ 1,000.00
100-411-4450	Software Maintenance	\$ 214,155.07	\$ 215,507.09	\$ 245,656.00	\$ 297,000.00
100-411-4495	Contracted Services	\$ 51,612.13	\$ 70,496.30	\$ 59,600.00	\$ 59,600.00
100-411-5200	Computer Equipment	\$ 27,557.30	\$ 26,601.33	\$ 60,000.00	\$ 60,000.00
100-411-5250	Computer Software	\$ 8,633.64	\$ 7,682.45	\$ 10,000.00	\$ 8,000.00
Total Department: 411 - Computer:		\$ 302,465.06	\$ 320,287.17	\$ 376,256.00	\$ 425,600.00
Department: 426 - County Court					
100-426-1200	Salary Regular Employee	\$ 35,895.60	\$ 36,579.60	\$ 37,041.60	\$ 38,041.60
100-426-1400	Longevity	\$ 720.00	\$ 720.00	\$ 720.00	\$ 720.00
100-426-1960	Leave Time / Excess Comp Paid	\$ 5,055.15	\$ 6,117.37	\$ 3,250.00	\$ 3,250.00
100-426-2200	FICA Taxes	\$ 2,925.27	\$ 3,097.98	\$ 3,137.49	\$ 3,213.89
100-426-2300	Retirement Match	\$ 2,595.06	\$ 2,876.84	\$ 2,649.35	\$ 3,555.02
100-426-3010	Office Supplies	\$ 1,438.10	\$ 1,303.60	\$ 1,500.00	\$ 1,500.00
100-426-3095	Books & Publications	\$ 155.00	\$ 247.00	\$ 400.00	\$ 400.00
100-426-4010	Petit Jury	\$ 2,310.00	\$ 520.00	\$ 5,000.00	\$ 5,000.00
100-426-4015	Sub Court Reporter	\$ 10,925.00	\$ 8,850.00	\$ 12,000.00	\$ 12,000.00
100-426-4110	Senate Bill 7 Appointments	\$ 43,129.35	\$ 23,655.25	\$ 50,000.00	\$ 50,000.00
100-426-4135	Court Costs & Services	\$ 9,487.03	\$ 13,685.33	\$ 8,000.00	\$ 9,000.00
100-426-4502	Educational Expense	\$ 1,341.05	\$ -	\$ 1,500.00	\$ 1,500.00
100-426-4600	Association & Organizational Dues	\$ -	\$ -	\$ -	\$ 200.00
Total Department: 426 - County Court:		\$ 115,976.61	\$ 97,652.97	\$ 125,198.44	\$ 128,380.51

Department: 435 - 115th District Court					
100-435-1100	Salary Appointed Official	\$ 59,687.00	\$ 63,830.16	\$ 69,598.00	\$ 70,598.08
100-435-1200	Salary Regular Employees	\$ 62,947.00	\$ 62,660.40	\$ 66,170.00	\$ 68,170.40
100-435-1400	Longevity	\$ 626.00	\$ 500.00	\$ 580.00	\$ 756.00
100-435-1960	Leave Time / Excess Comp Paid	\$ 4,538.27	\$ -	\$ -	\$ -
100-435-2200	FICA Taxes	\$ 9,518.24	\$ 9,619.30	\$ 10,430.62	\$ 10,673.62
100-435-2300	Retirement Match	\$ 7,944.29	\$ 8,427.80	\$ 8,808.08	\$ 11,806.56
100-435-3010	Office Supplies	\$ 2,844.69	\$ 774.33	\$ 1,500.00	\$ 1,500.00
100-435-3090	Post Office Box Rental	\$ 72.00	\$ 76.00	\$ 72.00	\$ 72.00
100-435-3095	Books & Publications	\$ 5,675.16	\$ 4,650.34	\$ 6,000.00	\$ 6,000.00
100-435-3110	Uniforms & Accessories - Bailiff	\$ 283.99	\$ -	\$ 300.00	\$ 300.00
100-435-4010	Petit Jury	\$ 22,660.00	\$ 6,100.00	\$ 20,000.00	\$ 15,000.00
100-435-4011	Grand Jury	\$ 8,800.00	\$ 5,620.00	\$ 10,000.00	\$ 7,500.00
100-435-4013	Visiting Judge	\$ 240.15	\$ 214.29	\$ 1,000.00	\$ 1,000.00
100-435-4015	Sub Court Reporter	\$ 5,745.00	\$ 4,825.00	\$ 6,000.00	\$ 6,000.00
100-435-4110	Senate Bill 7 Appointments	\$ 201,481.24	\$ 95,136.52	\$ 210,000.00	\$ 200,000.00
100-435-4120	Court Appointed Atty - Civil	\$ 204,740.09	\$ 157,975.15	\$ 200,000.00	\$ 200,000.00
100-435-4125	Capital Murder Trial Expenses	\$ 15,799.50	\$ 6,853.50	\$ -	\$ -
100-435-4135	Court Costs & Services	\$ 9,649.53	\$ 621.88	\$ 8,000.00	\$ 5,000.00
100-435-4145	Transcripts	\$ 13,473.50	\$ 6,636.34	\$ 10,000.00	\$ 10,000.00
100-435-4150	Juror Expenses	\$ 468.75	\$ 125.21	\$ 500.00	\$ 500.00
100-435-4185	Psychological Evaluations	\$ 4,750.00	\$ 8,291.67	\$ 10,000.00	\$ 10,000.00
100-435-4502	Educational Expense	\$ 1,192.00	\$ 349.00	\$ 3,000.00	\$ 3,000.00
100-435-4520	Local Travel Reimbursement	\$ 22.95	\$ -	\$ 100.00	\$ 100.00
100-435-4600	Assoc & Organization Dues	\$ 4,047.34	\$ 4,570.06	\$ 4,500.00	\$ 4,600.00
Total Department: 435 - 115th District Court:		\$ 647,206.69	\$ 447,856.95	\$ 646,558.70	\$ 632,576.66
Department: 450 - District Clerk					
100-450-1000	Salary Elected Official	\$ 44,809.48	\$ 45,365.48	\$ 45,942.48	\$ 45,942.48
100-450-1200	Salary Regular Employee	\$ 133,953.92	\$ 137,215.84	\$ 139,753.92	\$ 143,552.00
100-450-1400	Longevity	\$ 1,344.00	\$ 974.00	\$ 884.00	\$ 710.00
100-450-1960	Leave Time / Excess Comp Paid	\$ 532.90	\$ 1,793.14	\$ 600.00	\$ 600.00
100-450-2200	FICA Taxes	\$ 13,384.19	\$ 13,911.49	\$ 14,319.30	\$ 14,596.54
100-450-2300	Retirement Match	\$ 11,254.71	\$ 12,296.16	\$ 12,091.85	\$ 16,145.88
100-450-3010	Office Supplies	\$ 8,573.27	\$ 13,422.80	\$ 13,000.00	\$ 13,000.00
100-450-3095	Books & Publications	\$ -	\$ -	\$ 200.00	\$ 200.00
100-450-4230	Bonds	\$ 404.00	\$ 228.00	\$ 500.00	\$ 500.00
100-450-4502	Educational Expense	\$ 805.44	\$ -	\$ 2,200.00	\$ 2,200.00
100-450-4520	Local Travel Reimbursement	\$ -	\$ -	\$ -	\$ -
100-450-4600	Assoc & Organization Dues	\$ 125.00	\$ -	\$ 200.00	\$ 200.00
Total Department: 450 - District Clerk:		\$ 215,186.91	\$ 225,206.91	\$ 229,691.55	\$ 237,646.90
Department: 451 - Justice of the Peace #1					
100-451-1000	Salary Elected Official	\$ 34,894.00	\$ 36,593.08	\$ 38,242.00	\$ 38,242.00
100-451-1200	Salary Regular Employee	\$ 39,861.88	\$ 51,087.00	\$ 51,600.00	\$ 53,600.00
100-451-1300	Wages Part Time Employees	\$ 450.85	\$ (6.00)	\$ -	\$ -
100-451-1400	Longevity	\$ 180.00	\$ 270.00	\$ 366.00	\$ 462.00
100-451-1960	Leave Time / Excess Comp Paid	\$ 155.66	\$ 797.73	\$ 400.00	\$ 800.00
100-451-2200	FICA Taxes	\$ 5,350.46	\$ 6,400.38	\$ 6,931.51	\$ 7,122.46
100-451-2300	Retirement Match	\$ 4,706.31	\$ 5,879.36	\$ 5,853.28	\$ 7,878.46
100-451-3010	Office Supplies	\$ 2,426.93	\$ 1,398.61	\$ 2,500.00	\$ 2,500.00
100-451-4230	Bonds	\$ 144.00	\$ -	\$ 250.00	\$ 250.00
100-451-4502	Educational Expense	\$ 2,096.55	\$ 75.00	\$ 2,000.00	\$ 2,000.00
100-451-4520	Local Travel Reimbursement	\$ 1,107.85	\$ -	\$ -	\$ -
100-451-4600	Assoc & Organization Dues	\$ 130.00	\$ -	\$ 200.00	\$ 200.00
Total Department: 451 - Justice of the Peace #1:		\$ 91,504.49	\$ 102,495.16	\$ 108,342.79	\$ 113,054.92

Department: 452 - Justice of the Peace #2					
100-452-1000	Salary Elected Official	\$ 34,894.00	\$ 36,593.08	\$ 40,642.00	\$ 40,642.00
100-452-1200	Salary Regular Employee	\$ 26,344.68	\$ 27,166.68	\$ 27,505.68	\$ 28,505.68
100-452-1400	Longevity	\$ 164.00	\$ 212.00	\$ 228.00	\$ 306.00
100-452-1960	Leave Time / Excess Comp Paid	\$ 101.73	\$ -	\$ 100.00	\$ 100.00
100-452-2200	FICA Taxes	\$ 4,536.40	\$ 4,725.66	\$ 5,238.39	\$ 5,320.86
100-452-2300	Retirement Match	\$ 3,832.18	\$ 4,245.08	\$ 4,423.53	\$ 5,885.63
100-452-3010	Office Supplies	\$ 1,640.36	\$ 1,402.99	\$ 2,500.00	\$ 2,500.00
100-452-4230	Bonds	\$ 222.00	\$ -	\$ 250.00	\$ 250.00
100-452-4502	Educational Expense	\$ 2,295.84	\$ 752.12	\$ 1,915.00	\$ 1,915.00
100-452-4520	Local Travel Reimbursement	\$ 395.91	\$ -	\$ -	\$ -
100-452-4600	Assoc & Organization Dues	\$ 210.00	\$ 135.00	\$ 285.00	\$ 285.00
Total Department: 452 - Justice of the Peace #2:		\$ 74,637.10	\$ 75,232.61	\$ 83,087.60	\$ 85,710.17
Department: 453 - Justice of the Peace #3					
100-453-1000	Salary Elected Official	\$ 34,894.00	\$ 36,593.08	\$ 38,242.00	\$ 38,242.00
100-453-1200	Salary Regular Employee	\$ 26,257.08	\$ 27,068.08	\$ 27,626.08	\$ 27,400.00
100-453-1300	Wages Part Time Employees	\$ -	\$ -	\$ -	\$ -
100-453-1400	Longevity	\$ 240.00	\$ 288.00	\$ 384.00	\$ 30.00
100-453-1960	Leave Time / Excess Comp Paid	\$ -	\$ -	\$ 1.00	\$ 1.00
100-453-2200	FICA Taxes	\$ 4,521.12	\$ 4,797.60	\$ 5,071.53	\$ 5,023.98
100-453-2300	Retirement Match	\$ 3,824.52	\$ 4,243.44	\$ 4,265.74	\$ 5,557.25
100-453-3010	Office Supplies	\$ 1,678.70	\$ 614.32	\$ 2,000.00	\$ 2,000.00
100-453-4230	Bonds	\$ 222.00	\$ -	\$ 250.00	\$ 250.00
100-453-4502	Educational Expense	\$ 965.07	\$ 50.00	\$ 1,700.00	\$ 1,700.00
100-453-4520	Local Travel Reimbursement	\$ 1,166.59	\$ 792.56	\$ 850.00	\$ 850.00
100-453-4600	Assoc & Organization Dues	\$ 135.00	\$ 170.00	\$ 150.00	\$ 150.00
Total Department: 453 - Justice of the Peace #3:		\$ 73,904.08	\$ 74,617.08	\$ 80,540.35	\$ 81,204.23
Department: 454 - Justice of the Peace #4					
100-454-1000	Salary Elected Official	\$ 34,894.00	\$ 36,593.08	\$ 38,242.08	\$ 38,242.08
100-454-1200	Salary Regular Employee	\$ 23,285.78	\$ 26,100.00	\$ 26,400.00	\$ 27,400.00
100-454-1400	Longevity	\$ 14.00	\$ 36.00	\$ 84.00	\$ 132.00
100-454-1960	Leave Time / Excess Comp Paid	\$ 697.85	\$ -	\$ 500.00	\$ 500.00
100-454-2200	FICA Taxes	\$ 4,396.81	\$ 4,675.98	\$ 4,989.80	\$ 5,069.97
100-454-2300	Retirement Match	\$ 3,673.11	\$ 4,161.00	\$ 4,213.60	\$ 5,608.11
100-454-3010	Office Supplies	\$ 404.71	\$ 591.75	\$ 2,000.00	\$ 2,000.00
100-454-4230	Bonds	\$ 144.00	\$ -	\$ 250.00	\$ 250.00
100-454-4502	Educational Expense	\$ 2,804.20	\$ -	\$ 2,300.00	\$ 2,300.00
100-454-4520	Local Travel Reimbursement	\$ (13.20)	\$ -	\$ -	\$ -
100-454-4600	Assoc & Organization Dues	\$ 95.00	\$ 245.00	\$ 255.00	\$ 255.00
Total Department: 454 - Justice of the Peace #4:		\$ 70,396.26	\$ 72,402.81	\$ 79,234.48	\$ 81,757.16
Department: 476 - District Attorney					
100-476-1200	Salary Regular Employee	\$ 360,611.90	\$ 373,576.70	\$ 386,812.24	\$ 398,296.56
100-476-1250	State Longevity	\$ 6,060.00	\$ 6,240.00	\$ 6,240.00	\$ 1,200.00
100-476-1400	Longevity	\$ 2,954.00	\$ 2,516.00	\$ 3,308.00	\$ 3,290.00
100-476-1650	Law Enforcement Taxable Travel Stipend	\$ -	\$ -	\$ 1.00	\$ 1.00
100-476-1900	DA Supplements-State Appropriation	\$ 27,544.92	\$ 25,151.94	\$ 27,500.00	\$ 27,500.00
100-476-1950	Elected DA Supplement	\$ 3,338.74	\$ (43.00)	\$ -	\$ -
100-476-1960	Leave Time / Excess Comp Paid	\$ 578.77	\$ -	\$ 1.00	\$ 1.00
100-476-2200	FICA Taxes	\$ 29,336.60	\$ 30,435.72	\$ 32,425.38	\$ 32,917.07
100-476-2300	Retirement Match	\$ 24,769.86	\$ 27,031.07	\$ 27,381.50	\$ 36,411.02
100-476-3010	Office Supplies	\$ 6,458.67	\$ 5,081.73	\$ 8,000.00	\$ 8,000.00
100-476-3095	Books & Publications	\$ 1,378.76	\$ 1,874.60	\$ 2,000.00	\$ 2,000.00
100-476-3105	Investigative Expenses	\$ 4,470.07	\$ 4,040.88	\$ 12,000.00	\$ 12,000.00
100-476-3200	Gasoline	\$ 1,665.17	\$ 1,072.30	\$ 2,000.00	\$ 2,000.00
100-476-3420	Vehicle Repair & Maintenance	\$ 1,579.79	\$ 14.50	\$ 1,000.00	\$ 1,000.00
100-476-4130	Cash Match for FVI Grant	\$ 20,527.77	\$ 17,200.58	\$ 18,020.02	\$ 57,172.49
100-476-4131	Cash Match V.A. Grant	\$ 2,251.35	\$ 1,944.04	\$ 2,793.52	\$ 2,800.00
100-476-4135	Court Costs & Services	\$ 35.25	\$ 113.92	\$ 2,000.00	\$ 2,000.00
100-476-4145	Transcripts	\$ 420.00	\$ 1,207.40	\$ 1,500.00	\$ 1,500.00
100-476-4230	Bonds	\$ 425.00	\$ -	\$ 500.00	\$ 500.00
100-476-4502	Educational Expense	\$ 8,913.78	\$ 4,138.45	\$ 10,000.00	\$ 10,000.00
100-476-4600	Assoc & Organization Dues	\$ 1,888.00	\$ 1,864.00	\$ 2,000.00	\$ 2,000.00
Total Department: 476 - District Attorney:		\$ 505,208.40	\$ 503,460.83	\$ 545,482.66	\$ 600,589.14

Department: 490 - Elections					
100-490-1100	Salary Appointed Official	\$ 41,261.08	\$ 41,869.08	\$ 42,400.00	\$ 43,400.00
100-490-1200	Salary Regular Employee	\$ 20,807.60	\$ 24,501.63	\$ 26,400.00	\$ 27,400.00
100-490-1400	Longevity	\$ 326.00	\$ 292.00	\$ 332.00	\$ 472.00
100-490-1500	Election Workers	\$ 11,266.00	\$ 12,315.25	\$ 20,500.00	\$ 20,500.00
100-490-1960	Leave Time / Excess Comp Paid	\$ 1,099.78	\$ 139.62	\$ 1.00	\$ 500.00
100-490-2200	FICA Taxes	\$ 4,706.45	\$ 5,006.38	\$ 6,856.92	\$ 7,058.80
100-490-2300	Retirement Match	\$ 3,963.36	\$ 4,431.91	\$ 4,465.99	\$ 6,073.35
100-490-3040	Election Materials	\$ 8,960.78	\$ 8,065.35	\$ 9,000.00	\$ 9,000.00
100-490-3049	Chapter 19 expenditures	\$ -	\$ 2,045.00	\$ 10,000.00	\$ 10,000.00
100-490-4502	Educational Expense	\$ 1,940.51	\$ 2,218.47	\$ 2,700.00	\$ 2,700.00
100-490-4520	Local Travel Reimbursement	\$ 199.80	\$ 199.14	\$ 300.00	\$ 300.00
100-490-4700	Equipment Payments	\$ 55,256.11	\$ 55,256.11	\$ 55,256.11	\$ 55,320.00
100-490-4750	Facilities Lease	\$ 50.00	\$ 100.00	\$ 100.00	\$ 100.00
100-490-5200	Computer Equipment	\$ 30,103.92	\$ 30,495.67	\$ 30,500.00	\$ 30,500.00
Total Department: 490 - Elections:		\$ 179,941.39	\$ 186,935.61	\$ 208,812.02	\$ 213,324.15
Department: 495 - County Auditor					
100-495-1100	Salary Appointed Official	\$ 55,076.10	\$ 56,691.08	\$ 57,400.00	\$ 58,400.00
100-495-1200	Salary Regular Employee	\$ 68,503.00	\$ 69,918.00	\$ 70,800.00	\$ 72,800.00
100-495-1400	Longevity	\$ 1,120.00	\$ 1,228.00	\$ 1,276.00	\$ 1,538.00
100-495-1960	Leave Time / Excess Comp Paid	\$ -	\$ -	\$ 1.00	\$ 1.00
100-495-2200	FICA Taxes	\$ 9,135.88	\$ 9,550.32	\$ 9,904.99	\$ 10,154.53
100-495-2300	Retirement Match	\$ 7,762.38	\$ 8,484.22	\$ 8,364.21	\$ 11,232.38
100-495-3010	Office Supplies	\$ 937.68	\$ 1,013.80	\$ 1,200.00	\$ 1,200.00
100-495-3095	Books & Publications	\$ -	\$ 121.00	\$ 300.00	\$ 300.00
100-495-4230	Bonds	\$ 200.00	\$ 100.00	\$ 200.00	\$ 200.00
100-495-4502	Educational Expense	\$ 1,366.45	\$ 1,477.26	\$ 2,400.00	\$ 2,400.00
100-495-4600	Assoc & Organization Dues	\$ 361.00	\$ 370.00	\$ 400.00	\$ 400.00
Total Department: 495 - County Auditor:		\$ 144,462.49	\$ 148,953.68	\$ 152,246.20	\$ 158,625.91
Department: 497 - County Treasurer					
100-497-1000	Salary Elected Official	\$ 44,809.48	\$ 45,365.48	\$ 45,942.48	\$ 45,942.48
100-497-1200	Salary Regular Employee	\$ 85,411.48	\$ 87,785.48	\$ 88,884.48	\$ 91,884.48
100-497-1400	Longevity	\$ 812.00	\$ 956.00	\$ 1,058.00	\$ 1,238.00
100-497-1960	Leave Time / Excess Comp Paid	\$ 334.62	\$ -	\$ -	\$ -
100-497-2200	FICA Taxes	\$ 9,530.27	\$ 9,858.50	\$ 10,395.20	\$ 10,638.47
100-497-2300	Retirement Match	\$ 8,184.76	\$ 8,900.83	\$ 8,778.17	\$ 11,767.68
100-497-3010	Office Supplies	\$ 1,875.87	\$ 3,713.25	\$ 3,900.00	\$ 3,900.00
100-497-4230	Bonds	\$ 278.00	\$ 100.00	\$ 100.00	\$ 100.00
100-497-4502	Educational Expense	\$ 4,623.80	\$ 294.00	\$ 5,500.00	\$ 5,500.00
100-497-4520	Local Travel Reimbursement	\$ 334.77	\$ 278.36	\$ 350.00	\$ 350.00
100-497-4600	Assoc & Organization Dues	\$ 175.00	\$ 175.00	\$ 200.00	\$ 200.00
Total Department: 497 - County Treasurer:		\$ 156,370.05	\$ 157,426.90	\$ 165,108.33	\$ 171,521.11
Department: 499 - Tax Assessor					
100-499-1000	Salary Elected Official	\$ 44,809.48	\$ 45,365.48	\$ 45,942.48	\$ 45,942.48
100-499-1200	Salary Regular Employee	\$ 285,961.89	\$ 294,433.04	\$ 304,845.12	\$ 312,675.20
100-499-1300	Part Time Employees	\$ 697.00	\$ (9.00)	\$ -	\$ -
100-499-1400	Longevity	\$ 3,806.00	\$ 3,952.00	\$ 3,830.00	\$ 2,804.00
100-499-1960	Leave Time / Excess Comp Paid	\$ 350.63	\$ 606.26	\$ 280.00	\$ 350.00
100-499-2200	FICA Taxes	\$ 24,098.19	\$ 25,591.77	\$ 27,149.67	\$ 27,675.53
100-499-2300	Retirement Match	\$ 20,901.69	\$ 22,850.82	\$ 22,926.38	\$ 30,613.12
100-499-3010	Office Supplies	\$ 5,665.28	\$ 4,539.85	\$ 4,250.00	\$ 4,950.00
100-499-4230	Bonds	\$ 105.88	\$ -	\$ 5,500.00	\$ 511.00
100-499-4495	Contracted Services	\$ 19,301.66	\$ 22,097.04	\$ 24,900.00	\$ 25,000.00
100-499-4502	Educational Expense	\$ 4,923.96	\$ 2,658.09	\$ 5,500.00	\$ 5,500.00
100-499-4520	Local Travel Reimbursement	\$ 2,159.01	\$ 1,482.66	\$ 2,500.00	\$ 2,000.00
100-499-4600	Assoc & Organization Dues	\$ 370.00	\$ 410.00	\$ 450.00	\$ 450.00
100-499-5200	Computer Equipment & Software	\$ 32,378.00	\$ 30,998.00	\$ 32,500.00	\$ 32,500.00
Total Department: 499 - Tax Assessor:		\$ 445,528.67	\$ 454,976.01	\$ 480,573.65	\$ 490,971.33

Department: 505 - Appraisal District					
100-505-4640	Appraisal District Pro-Rata	\$ 247,901.16	\$ 244,640.38	\$ 264,185.00	\$ 277,394.25
Total Department: 505 - Appraisal District:		\$ 247,901.16	\$ 244,640.38	\$ 264,185.00	\$ 277,394.25
Department: 510 - County Buildings					
100-510-1100	Salary Appointed Official	\$ 35,429.00	\$ 36,120.00	\$ 36,576.00	\$ 37,576.00
100-510-1200	Salary Regular Employee	\$ 50,242.68	\$ 50,231.48	\$ 52,567.68	\$ 52,800.08
100-510-1300	Wages Part Time Employees	\$ -	\$ 168.00	\$ -	\$ -
100-510-1400	Longevity	\$ 770.00	\$ 742.00	\$ 1,052.00	\$ 714.00
100-510-1960	Leave Time / Excess Comp Paid	\$ 410.22	\$ 2,205.28	\$ 560.00	\$ 560.00
100-510-2200	FICA Taxes	\$ 6,591.96	\$ 6,689.64	\$ 6,942.81	\$ 7,011.23
100-510-2300	Retirement Match	\$ 5,411.78	\$ 5,926.44	\$ 5,862.82	\$ 7,755.43
100-510-3110	Uniforms & Accessories	\$ -	\$ 454.78	\$ 200.00	\$ 200.00
100-510-3200	Gasoline	\$ 4,894.21	\$ 3,183.72	\$ 5,500.00	\$ 5,500.00
100-510-3220	Oil, Grease & Lubricants	\$ 19.90	\$ -	\$ 300.00	\$ 300.00
100-510-3380	Miscellaneous Expenses	\$ 4,743.96	\$ 1,392.92	\$ 12,000.00	\$ 12,000.00
100-510-3390	Handtools	\$ 638.74	\$ 633.05	\$ 1,100.00	\$ 1,100.00
100-510-3400	Lawns & Grounds	\$ 5,571.57	\$ 2,793.66	\$ 6,200.00	\$ 6,200.00
100-510-3420	Vehicle Repair & Maintenance	\$ 2,516.10	\$ 3,025.47	\$ 4,000.00	\$ 4,000.00
100-510-3460	Plumbing	\$ 6,939.34	\$ 6,544.68	\$ 6,000.00	\$ 6,000.00
100-510-3470	Electrical	\$ 6,634.68	\$ 7,887.98	\$ 4,500.00	\$ 4,500.00
100-510-3480	Janitorial Supplies	\$ 9,735.33	\$ 4,236.38	\$ 10,000.00	\$ 10,000.00
100-510-4300	Electricity	\$ 149,264.86	\$ 140,517.16	\$ 150,000.00	\$ 150,000.00
100-510-4310	Water, Sewer & Garbage	\$ 64,314.35	\$ 66,181.84	\$ 70,000.00	\$ 70,000.00
100-510-4320	Natural Gas	\$ 16,367.36	\$ 15,747.76	\$ 20,000.00	\$ 20,000.00
100-510-4495	Contracted Services	\$ 13,109.06	\$ 8,037.94	\$ 13,000.00	\$ 13,000.00
100-510-4496	HVAC Repair	\$ 44,401.03	\$ 37,753.19	\$ 45,000.00	\$ 45,000.00
100-510-5100	Facilities Improvement	\$ 36,525.23	\$ 17,247.40	\$ 30,000.00	\$ 30,000.00
Total Department: 510 - County Buildings:		\$ 464,531.36	\$ 417,720.77	\$ 481,361.31	\$ 484,216.74
Department: 551 - Constable #1					
100-551-1000	Salary Elected Official	\$ 27,432.68	\$ 28,238.68	\$ 28,591.68	\$ 28,591.68
100-551-2200	FICA Taxes	\$ 1,951.44	\$ 2,043.36	\$ 2,187.26	\$ 2,187.26
100-551-2300	Retirement Match	\$ 1,709.28	\$ 1,874.22	\$ 1,988.32	\$ 2,604.52
100-551-3010	Office Supplies	\$ 191.97	\$ 180.00	\$ 300.00	\$ 300.00
100-551-3110	Uniforms & Accessories	\$ -	\$ -	\$ 300.00	\$ 300.00
100-551-3145	Guns & Ammunition	\$ -	\$ -	\$ 450.00	\$ 450.00
100-551-3200	Gasoline	\$ 968.38	\$ 651.55	\$ 1,500.00	\$ 1,500.00
100-551-3420	Vehicle Repair & Maintenance	\$ 222.06	\$ 1,984.76	\$ 1,000.00	\$ 1,000.00
100-551-4230	Bonds	\$ -	\$ -	\$ 50.00	\$ 50.00
100-551-4502	Educational Expense	\$ 150.00	\$ 25.00	\$ 400.00	\$ 400.00
100-551-4600	Assoc & Organization Dues	\$ 60.00	\$ -	\$ 100.00	\$ 100.00
100-551-5350	Communication Equipment	\$ -	\$ -	\$ 300.00	\$ 300.00
100-551-5500	Vehicles	\$ -	\$ -	\$ -	\$ 44,258.00
Total Department: 551 - Constable #1:		\$ 32,685.81	\$ 34,997.57	\$ 37,167.26	\$ 82,041.46
Department: 552 - Constable #2					
100-552-1000	Salary Elected Official	\$ 27,432.68	\$ 28,238.68	\$ 28,591.68	\$ 28,591.69
100-552-2200	FICA Taxes	\$ 1,921.20	\$ 2,013.12	\$ 2,187.26	\$ 2,187.26
100-552-2300	Retirement Match	\$ 1,709.28	\$ 1,874.22	\$ 1,988.32	\$ 2,604.51
100-552-3010	Office Supplies	\$ -	\$ 50.00	\$ 250.00	\$ 250.00
100-552-3110	Uniforms & Accessories	\$ -	\$ -	\$ 400.00	\$ 400.00
100-552-3145	Guns & Ammunition	\$ -	\$ -	\$ 350.00	\$ 350.00
100-552-3200	Gasoline	\$ 398.14	\$ 152.33	\$ 700.00	\$ 700.00
100-552-3420	Vehicle Repair & Maintenance	\$ -	\$ 7.50	\$ 1,000.00	\$ 1,000.00
100-552-4230	Bonds	\$ 50.00	\$ -	\$ -	\$ -
100-552-4600	Assoc & Organization Dues	\$ -	\$ -	\$ 100.00	\$ 100.00
100-552-5500	Vehicles	\$ -	\$ -	\$ -	\$ 44,258.00
Total Department: 552 - Constable #2:		\$ 31,511.30	\$ 32,335.85	\$ 35,567.26	\$ 80,441.46

Department: 553 - Constable #3					
100-553-1000	Salary Elected Official	\$ 26,276.36	\$ 28,253.68	\$ 28,591.68	\$ 28,591.68
100-553-2200	FICA Taxes	\$ 2,013.19	\$ 2,084.71	\$ 2,187.26	\$ 2,187.26
100-553-2300	Retirement Match	\$ 1,633.95	\$ 1,874.22	\$ 1,988.32	\$ 2,604.52
100-553-3010	Office Supplies	\$ 606.78	\$ 218.48	\$ 250.00	\$ 250.00
100-553-3110	Uniforms & Accessories	\$ 573.59	\$ 352.91	\$ 400.00	\$ 400.00
100-553-3145	Guns & Ammunition	\$ 96.00	\$ -	\$ 350.00	\$ 350.00
100-553-3200	Gasoline	\$ 1,008.19	\$ 480.90	\$ 1,500.00	\$ 1,500.00
100-553-3420	Vehicle Repair & Maintenance	\$ 823.24	\$ 1,203.71	\$ 1,000.00	\$ 1,000.00
100-553-4230	Bonds	\$ 100.00	\$ 50.00	\$ 50.00	\$ 50.00
100-553-4600	Assoc & Organization Dues	\$ -	\$ -	\$ 100.00	\$ 100.00
100-553-5500	Vehicles				\$ 44,258.00
Total Department: 553 - Constable #3:		\$ 33,131.30	\$ 34,518.61	\$ 36,417.26	\$ 81,291.46
Department: 554 - Constable #4					
100-554-1000	Salary Elected Official	\$ 27,432.68	\$ 28,238.68	\$ 28,591.68	\$ 28,591.68
100-554-2200	FICA Taxes	\$ 2,089.68	\$ 2,181.60	\$ 2,187.26	\$ 2,187.26
100-554-2300	Retirement Match	\$ 1,709.28	\$ 1,874.22	\$ 1,988.32	\$ 2,604.52
100-554-3010	Office Supplies	\$ 22.59	\$ -	\$ 350.00	\$ 350.00
100-554-3110	Uniforms & Accessories	\$ -	\$ -	\$ 400.00	\$ 400.00
100-554-3145	Guns & Ammunition	\$ -	\$ -	\$ 350.00	\$ 350.00
100-554-3200	Gasoline	\$ 215.97	\$ 45.60	\$ 1,000.00	\$ 1,000.00
100-554-3420	Vehicle Repair & Maintenance	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
100-554-4230	Bonds	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
100-554-4502	Educational Expense	\$ -	\$ -	\$ 400.00	\$ 400.00
100-554-4600	Assoc & Organization Dues	\$ -	\$ -	\$ 100.00	\$ 100.00
100-554-5500	Vehicles				\$ 44,258.00
Total Department: 554 - Constable #4:		\$ 31,520.20	\$ 32,390.10	\$ 36,417.26	\$ 81,291.46
Department: 560 - County Sheriff					
100-560-1000	Salary Elected Official	\$ 53,670.32	\$ 54,099.32	\$ 54,790.32	\$ 54,790.32
100-560-1200	Salary Regular Employee	\$ 1,133,589.02	\$ 1,156,811.63	\$ 1,184,497.22	\$ 1,292,906.20
100-560-1225	Resource Officers	\$ 203,833.43	\$ 270,663.96	\$ 272,353.92	\$ 275,672.88
100-560-1400	Longevity	\$ 9,838.00	\$ 10,714.00	\$ 11,466.00	\$ 10,282.00
100-560-1600	Peace Officer Certification Pay	\$ 48,949.50	\$ 57,607.50	\$ 77,500.00	\$ 81,900.00
100-560-1650	Law Enforcement Taxable Travel Stipend	\$ -	\$ -	\$ 1.00	\$ 1.00
100-560-1960	Leave Time / Excess Comp Paid	\$ 67,513.88	\$ 108,179.65	\$ 116,000.00	\$ 116,000.00
100-560-2200	FICA Taxes	\$ 112,512.19	\$ 124,506.02	\$ 131,320.55	\$ 140,113.76
100-560-2300	Retirement Match	\$ 94,772.12	\$ 110,328.82	\$ 110,892.91	\$ 154,985.96
100-560-3010	Office Supplies	\$ 14,205.02	\$ 13,237.39	\$ 14,000.00	\$ 14,000.00
100-560-3105	Investigative Expenses	\$ 13,130.51	\$ 11,801.77	\$ 11,000.00	\$ 11,000.00
100-560-3110	Uniforms & Accessories	\$ 11,686.20	\$ 20,234.91	\$ 25,632.00	\$ 25,632.00
100-560-3145	Guns & Ammunition	\$ 5,782.09	\$ 8,095.45	\$ 12,850.00	\$ 12,850.00
100-560-3200	Gasoline	\$ 104,348.43	\$ 89,990.84	\$ 105,000.00	\$ 105,000.00
100-560-3380	Miscellaneous Expenses	\$ 6,425.39	\$ 3,642.97	\$ 6,750.00	\$ 6,750.00
100-560-3420	Vehicle Repair & Maintenance	\$ 48,033.20	\$ 44,696.45	\$ 43,000.00	\$ 43,000.00
100-560-4230	Bonds	\$ -	\$ -	\$ -	\$ -
100-560-4490	Legal Ads & Notices	\$ -	\$ -	\$ 300.00	\$ 300.00
100-560-4495	Contracted Services	\$ 705.00	\$ -	\$ 1,000.00	\$ 1,000.00
100-560-4502	Educational Expense	\$ 16,621.44	\$ 13,745.38	\$ 21,000.00	\$ 21,000.00
100-560-4600	Assoc & Organization Dues	\$ 1,200.00	\$ 975.00	\$ 1,500.00	\$ 1,500.00
100-560-5350	Communication Equipment	\$ 4,957.74	\$ 20,134.80	\$ 18,500.00	\$ 18,500.00
100-560-5500	Vehicles	\$ 100,000.00	\$ 98,204.40	\$ 98,060.00	\$ 98,060.00
100-560-5900	Light Bars, Sirens, etc	\$ 4,950.00	\$ 3,427.76	\$ 6,000.00	\$ 6,000.00
100-560-7000	Body Cameras - State Grant	\$ 23,168.46	\$ -	\$ 23,340.00	\$ 23,340.00
Total Department: 560 - County Sheriff:		\$ 2,079,891.94	\$ 2,221,098.02	\$ 2,346,753.92	\$ 2,514,584.12

Department: 565 - County Jail					
100-565-1200	Salary Regular Employee	\$ 1,369,064.55	\$ 1,437,030.13	\$ 1,522,017.27	\$ 1,570,648.53
100-565-1300	Wages Part Time Employees	\$ 4,261.80	\$ 3,210.07	\$ 15,000.00	\$ 15,000.00
100-565-1400	Longevity	\$ 6,406.00	\$ 7,472.00	\$ 8,672.00	\$ 9,468.00
100-565-1650	Law Enforcement Taxable Travel Stipend	\$ -	\$ -	\$ -	\$ 3,120.00
100-565-1960	Leave Time / Excess Comp Paid	\$ 130,057.06	\$ 120,506.44	\$ 125,000.00	\$ 130,000.00
100-565-2200	FICA Taxes	\$ 111,840.56	\$ 117,202.69	\$ 127,812.47	\$ 132,210.09
100-565-2300	Retirement Match	\$ 94,005.13	\$ 103,947.91	\$ 107,930.53	\$ 146,243.37
100-565-3100	Employee Medical Exam	\$ 2,925.00	\$ 3,010.00	\$ 6,000.00	\$ 6,000.00
100-565-3120	Inmate Clothing & Bedding	\$ 3,755.22	\$ 2,586.00	\$ 6,500.00	\$ 6,500.00
100-565-3125	Prescriptions	\$ 27,212.97	\$ 29,528.16	\$ 27,000.00	\$ 35,000.00
100-565-3135	Food	\$ 206,708.86	\$ 215,663.92	\$ 205,000.00	\$ 220,000.00
100-565-3150	Inmate Transport	\$ 5,346.96	\$ 3,051.69	\$ 12,000.00	\$ 12,000.00
100-565-3160	Inmate Medical	\$ 68,966.01	\$ 55,862.50	\$ 70,000.00	\$ 70,000.00
100-565-3480	Janitorial Supplies	\$ 32,570.30	\$ 35,383.21	\$ 35,000.00	\$ 35,000.00
100-565-4495	Contracted Services	\$ 1,814.68	\$ 2,684.40	\$ 3,000.00	\$ 3,000.00
100-565-5100	Facilities Maintenance	\$ 53,880.29	\$ 94,359.10	\$ 55,000.00	\$ 55,000.00
Total Department: 565 - County Jail:		\$ 2,118,815.39	\$ 2,231,498.22	\$ 2,325,932.27	\$ 2,449,189.99
Department: 570 - Adult Probation					
100-570-4330	Local Telephone Service	\$ 2,114.09	\$ -	\$ -	\$ -
Total Department: 570 - Adult Probation:		\$ 2,114.09	\$ -	\$ -	\$ -
Department: 574 - Juvenile Probation Board					
100-574-1900	Salary Supplements	\$ 13,220.00	\$ 13,030.00	\$ 13,200.00	\$ 13,200.00
100-574-2200	FICA Taxes	\$ 998.94	\$ 999.12	\$ 1,010.00	\$ 1,009.80
100-574-2300	Retirement Match	\$ 823.68	\$ 865.44	\$ 858.00	\$ 858.00
Total Department: 574 - Juvenile Probation Board:		\$ 15,042.62	\$ 14,894.56	\$ 15,068.00	\$ 15,067.80
Department: 575 - Juvenile Probation					
100-575-4050	Juvenile Local Funds (See Fund 969)	\$ 49,000.00	\$ 49,000.00	\$ 49,000.00	\$ 49,000.00
Total Department: 575 - Juvenile Probation:		\$ 49,000.00	\$ 49,000.00	\$ 49,000.00	\$ 49,000.00
Department: 580 - DPS					
100-580-1200	Salary Regular Employee	\$ 20,446.04	\$ 24,999.17	\$ 26,400.00	\$ 27,400.00
100-580-1400	Longevity	\$ 136.00	\$ 196.00	\$ 200.00	\$ 30.00
100-580-1960	Leave Time / Excess Comp Paid	\$ -	\$ -	\$ -	\$ -
100-580-2200	FICA Taxes	\$ 1,489.16	\$ 1,800.73	\$ 2,031.23	\$ 2,098.40
100-580-2300	Retirement Match	\$ 1,290.33	\$ 1,669.93	\$ 1,778.98	\$ 2,321.13
100-580-3380	Miscellaneous Expenses	\$ 69.00	\$ -	\$ 2,000.00	\$ 2,000.00
Total Department: 580 - DPS:		\$ 23,430.53	\$ 28,665.83	\$ 32,410.21	\$ 33,849.53

Department: 611 - Road & Bridge					
100-611-1100	Salary Appointed Official	\$ 61,292.00	\$ 61,611.00	\$ 62,400.00	\$ 63,400.00
100-611-1200	Salary Regular Employee	\$ 929,285.93	\$ 981,878.71	\$ 1,049,490.48	\$ 1,081,890.56
100-611-1300	Wages Part Time Employees	\$ 15,287.00	\$ 7,789.00	\$ 34,944.00	
100-611-1400	Longevity	\$ 9,958.00	\$ 9,978.00	\$ 10,800.00	\$ 10,016.00
100-611-1960	Leave Time / Excess Comp Paid	\$ 32,210.26	\$ 29,792.25	\$ 29,000.00	\$ 29,000.00
100-611-2200	FICA Taxes	\$ 76,998.37	\$ 80,947.21	\$ 90,777.54	\$ 91,176.56
100-611-2300	Retirement Match	\$ 65,280.65	\$ 72,315.87	\$ 76,656.59	\$ 100,854.39
100-611-3010	Office Supplies	\$ 658.48	\$ 841.18	\$ 1,000.00	\$ 1,000.00
100-611-3110	Uniforms & Accessories	\$ 15,258.35	\$ 16,265.80	\$ 14,000.00	\$ 14,000.00
100-611-3200	Gasoline	\$ 56,668.31	\$ 64,623.77	\$ 60,000.00	\$ 60,000.00
100-611-3210	Diesel	\$ 138,221.20	\$ 73,892.53	\$ 135,000.00	\$ 135,000.00
100-611-3220	Oil, Grease & Lubricants	\$ 19,734.63	\$ 20,229.28	\$ 20,000.00	\$ 20,000.00
100-611-3230	Batteries	\$ 6,856.99	\$ 7,993.70	\$ 7,500.00	\$ 7,500.00
100-611-3240	Tires & Tubes	\$ 34,965.12	\$ 25,804.40	\$ 40,000.00	\$ 40,000.00
100-611-3300	Culverts	\$ 47,956.10	\$ 20,980.43	\$ 30,000.00	\$ 30,000.00
100-611-3320	Road Repair Funded by Donations	\$ -	\$ 2,000.00	\$ -	\$ -
100-611-3330	Sand & Gravel	\$ 126,615.23	\$ 11,190.63	\$ 60,000.00	\$ 165,500.00
100-611-3340	Road Oil	\$ 384,082.60	\$ 501,964.80	\$ 650,000.00	\$ 700,000.00
100-611-3350	Plant Mix Asphalt	\$ 203,664.23	\$ 368,507.51	\$ 65,000.00	\$ 309,434.05
100-611-3360	Signs & Safety	\$ 27,614.01	\$ 9,970.63	\$ 10,000.00	\$ 10,000.00
100-611-3380	Miscellaneous Expenses	\$ 5,111.44	\$ 3,527.35	\$ 6,500.00	\$ 6,500.00
100-611-3390	Handtools	\$ 9,452.96	\$ 10,949.13	\$ 10,000.00	\$ 10,000.00
100-611-3420	Vehicle Repair & Maintenance	\$ 62,801.69	\$ 53,734.26	\$ 50,000.00	\$ 50,000.00
100-611-3430	Equipment Repair & Maintenance	\$ 83,343.52	\$ 86,464.67	\$ 90,000.00	\$ 90,000.00
100-611-4495	Contracted Services	\$ 52,249.44	\$ 25,800.00	\$ 70,000.00	\$ 70,000.00
100-611-4520	Local Travel Reimbursement	\$ 234.37	\$ 181.82	\$ 500.00	\$ 500.00
100-611-4700	Equipment Lease	\$ 111,000.00	\$ 151,027.37	\$ 192,600.00	\$ 97,027.00
100-611-5100	Facilities Improvement	\$ 9,326.35	\$ 13,627.83	\$ 10,000.00	\$ 10,000.00
100-611-5600	Road Equipment	\$ 35,589.72	\$ 49,999.00	\$ 75,000.00	\$ 259,000.00
Total Department: 611 - Road & Bridge:		\$ 2,621,716.95	\$ 2,763,888.13	\$ 2,951,168.61	\$ 3,461,798.56
Department: 625 - Right of Way					
100-625-5050	Right of Way Acquisition	\$ 26,401.30	\$ -	\$ -	\$ -
Total Department: 625 - Right of Way:		\$ 26,401.30	\$ -	\$ -	\$ -
Department: 633 - Allocations to Organizations					
100-633-4630	Gladewater Library	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-633-4633	Meals on Wheels	\$ 2,100.00	\$ 2,058.00	\$ 2,100.00	\$ 2,100.00
100-633-4634	Sabine Valley MHMR-Community Health Core	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
100-633-4638	East Texas Council on Alcoholism & Drug Abuse	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-633-4639	Northeast Texas Regional Mobility Authority	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
100-633-4642	County Historical Commission	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
100-633-4637	CASA				\$ 10,000.00
Total Department: 633 - Allocations to Organizations:		\$ 23,100.00	\$ 23,058.00	\$ 23,100.00	\$ 33,100.00
Department: 642 - Indigent Health					
100-642-3010	Office Supplies	\$ 30.00	\$ 181.75	\$ 200.00	\$ 200.00
100-642-4502	Educational Expense	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
100-642-4801	Physician, Non	\$ 46,159.79	\$ 34,164.87	\$ 63,800.00	\$ 63,800.00
100-642-4802	Prescription Drugs	\$ 19,073.20	\$ 12,835.47	\$ 23,000.00	\$ 23,000.00
100-642-4803	Hospital Charges	\$ 126,270.72	\$ 104,672.92	\$ 137,500.00	\$ 137,500.00
Total Department: 642 - Indigent Health:		\$ 191,533.71	\$ 151,855.01	\$ 226,000.00	\$ 226,000.00

Department: 650 - County Library					
100-650-1100	Salary Appointed Official	\$ 37,419.92	\$ 38,081.92	\$ 38,563.92	\$ 39,563.92
100-650-1200	Salary Regular Employee	\$ 70,752.40	\$ 62,480.10	\$ 74,246.40	\$ 79,060.80
100-650-1300	Wages Part Time Employees	\$ -	\$ 8,397.00	\$ 2,400.00	\$ -
100-650-1400	Longevity	\$ 1,246.00	\$ 1,114.00	\$ 1,496.00	\$ 452.00
100-650-1960	Leave Time / Excess Comp Paid	\$ 429.07	\$ 3,615.61	\$ 1.00	\$ 1.00
100-650-2200	FICA Taxes	\$ 8,385.45	\$ 8,796.17	\$ 8,819.51	\$ 9,109.45
100-650-2300	Retirement Match	\$ 6,843.63	\$ 7,535.64	\$ 7,384.19	\$ 10,076.36
100-650-3010	Office Supplies	\$ 5,916.66	\$ 6,441.86	\$ 6,000.00	\$ 6,000.00
100-650-3097	Subscriptions	\$ 2,145.48	\$ 2,300.39	\$ 3,800.00	\$ 3,800.00
100-650-3380	Miscellaneous Expenses	\$ 1,751.95	\$ 1,789.31	\$ 1,800.00	\$ 1,800.00
100-650-4495	Contracted Services	\$ 3,525.15	\$ 3,562.38	\$ 5,000.00	\$ 5,000.00
100-650-4502	Educational Expense	\$ 2,872.23	\$ 391.24	\$ 2,500.00	\$ 2,500.00
100-650-4600	Assoc & Organization Dues	\$ 380.00	\$ 387.00	\$ 387.00	\$ 325.00
100-650-4680	Saturday Programs	\$ -	\$ 1,499.16	\$ 2,000.00	\$ 2,000.00
100-650-5100	Facility Improvements	\$ -	\$ 6,828.61	\$ 8,000.00	\$ -
100-650-5475	Library Materials	\$ 35,535.56	\$ 36,019.22	\$ 40,000.00	\$ 40,000.00
100-650-5700	Replacement of Lost or Damaged Books	\$ 426.12	\$ 352.08	\$ 400.00	\$ 400.00
Total Department: 650 - County Library:		\$ 177,629.62	\$ 189,591.69	\$ 202,798.02	\$ 200,088.53
Department: 655 - Historical Commission					
100-655-4495	Texas Historical Grant Expenditures	\$ -	\$ 49,000.00	\$ -	\$ -
Total Department: 655 - Historical Commission:		\$ -	\$ 49,000.00	\$ -	\$ -
Department: 665 - Extension Service					
100-665-1200	Salary Regular Employee	\$ 16,324.44	\$ 19,164.72	\$ 19,375.00	\$ 21,374.70
100-665-1960	Leave Time / Excess Comp Paid	\$ -	\$ -	\$ 1.00	\$ 1.00
100-665-2200	FICA Taxes	\$ 1,244.75	\$ 1,482.24	\$ 1,482.19	\$ 1,635.24
100-665-3010	Office Supplies	\$ 507.86	\$ 1,370.93	\$ 600.00	\$ 600.00
100-665-4502	Education & Travel	\$ 10,030.46	\$ 8,096.57	\$ 10,000.00	\$ 10,000.00
100-665-4600	Assoc & Organization Dues	\$ 450.00	\$ 450.00	\$ 460.00	\$ 460.00
Total Department: 665 - Extension Service:		\$ 28,557.51	\$ 30,564.46	\$ 31,918.19	\$ 34,070.94
Department: 685 - Waste Disposal					
100-685-4495	Contracted Services - Free Dump Days	\$ 5,385.00	\$ 4,915.00	\$ 11,000.00	\$ 11,000.00
Total Department: 685 - Waste Disposal:		\$ 5,385.00	\$ 4,915.00	\$ 11,000.00	\$ 11,000.00
TOTAL EXPENSE GENERAL FUND		\$ 12,438,398.39	\$ 12,600,381.13	\$ 14,085,001.00	\$ 15,070,268.76
GENERAL FUND TOTAL		\$ 1,268,068.59	\$ 1,934,736.46	\$ -	\$ (700,000.00)

FUND 101 - INSURANCE FUND		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
INSURANCE FUND REVENUE					
RevCategory: 30 - Property Taxes					
101-300-3000	Current Taxes	\$ 2,700,097.01	\$ 2,810,127.99	\$ 2,713,602.00	\$ 2,928,248.14
101-300-3010	Penalties & Interest	\$ 59,543.46	\$ 69,046.64	\$ 48,000.00	\$ 48,000.00
RevCategory: 37 - Interest					
101-370-3700	Interest - TexPool Insurance	\$ 5,615.32	\$ 6,553.92	\$ 5,000.00	\$ 200.00
101-370-3701	Interest	\$ 2,220.70	\$ 286.28	\$ 1,100.00	\$ 600.00
101-370-3702	Interest on Insurance Clearing acct	\$ 307.81	\$ 136.95	\$ -	\$ -
RevCategory: 38 - Miscellaneous Revenues					
101-380-3815	Emp Insurance Dependent Contributions	\$ 184,575.04	\$ 176,903.55	\$ 176,640.00	\$ 180,000.00
101-380-3820	Miscellaneous Revenue/Prior Year Refunds	\$ 3,822.31	\$ 40,034.63	\$ -	\$ -
TOTAL REVENUE INSURANCE FUND		\$ 2,956,181.65	\$ 3,103,089.96	\$ 2,944,342.00	\$ 3,157,048.14
INSURANCE FUND EXPENSE					
Department: 409 - Non-Departmental					
101-409-2900	Insurance Claims	\$ 1,568,342.61	\$ 1,569,211.22	\$ 1,743,042.00	\$ 1,846,000.00
101-409-2910	Prescriptions	\$ 504,274.08	\$ 612,428.51	\$ 540,300.00	\$ 485,042.69
101-409-2930	Insurance Premiums	\$ 594,632.48	\$ 582,236.71	\$ 601,000.00	\$ 601,000.00
101-409-2940	Health Insurance Broker Expense	\$ 16,350.64	\$ 49,999.92	\$ 60,000.00	\$ 50,000.00
Total Department: 409 - Non-Departmental:		\$ 2,683,599.81	\$ 2,813,876.36	\$ 2,944,342.00	\$ 2,982,042.69
Department: 790 - Transfers					
101-790-9013	TRANSFERS FAMILY VIOLENCE FUND	\$ 1,021.99	\$ -	\$ -	\$ -
Total Department: 790 - Transfers:		\$ 1,021.99	\$ -	\$ -	\$ -
TOTAL EXPENSE INSURANCE FUND		\$ 2,684,621.80	\$ 2,813,876.36	\$ 2,944,342.00	\$ 2,982,042.69
INSURANCE FUND TOTAL		\$ 271,559.85	\$ 289,213.60	\$ -	\$ 175,005.45

FUND 102 - SALARY FUND		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
SALARY FUND REVENUE					
RevCategory: 37 - Interest					
102-370-3700	Interest on Payroll Clearing acct	\$ 179.93	\$ 83.10	\$ 100.00	\$ 100.00
Total RevCategory: 37 - Interest:		\$ 179.93	\$ 83.10	\$ 100.00	\$ 100.00
TOTAL REVENUE SALARY FUND		\$ 179.93	\$ 83.10	\$ 100.00	\$ 100.00
Total Fund: 102 - SALARY FUND:		\$ 179.93	\$ 83.10	\$ 100.00	\$ 100.00
FUND 103 - IRC 125 FUND					
RevCategory: 37 - Interest					
103-370-3700	Interest on IRC 125 acct	\$ 48.77	\$ 30.48	\$ 20.00	\$ 20.00
Total RevCategory: 37 - Interest:		\$ 48.77	\$ 30.48	\$ 20.00	\$ 20.00
Total Revenue:		\$ 48.77	\$ 30.48	\$ 20.00	\$ 20.00
Total Fund: 103 - IRC 125:		\$ 48.77	\$ 30.48	\$ 20.00	\$ 20.00
FUND 105 - ROAD DAMAGES FUND					
RevCategory: 38 - Miscellaneous Revenues					
105-380-3804	Damages	\$ 35,478.00	\$ -	\$ (3,000.00)	\$ -
Total RevCategory: 38 - Miscellaneous Revenues:		\$ 35,478.00	\$ -	\$ (3,000.00)	\$ -
Total Revenue:		\$ 35,478.00	\$ -	\$ (3,000.00)	\$ -
Department: 611 - Road & Bridge					
105-611-3310	Road Repair from Damages	\$ 34,241.50	\$ -	\$ 3,000.00	\$ -
Total Department: 611 - Road & Bridge:		\$ 34,241.50	\$ -	\$ 3,000.00	\$ -
Total Expense:		\$ 34,241.50	\$ -	\$ 3,000.00	\$ -
Total Fund: 105 - ROAD DAMAGES:		\$ 1,236.50	\$ -	\$ (6,000.00)	\$ -
FUND 200 - COURTHOUSE SECURITY FUND					
RevCategory: 35 - Fees & Fines					
200-350-3536	Courthouse Security	\$ 21,369.40	\$ 19,093.57	\$ 14,400.00	\$ 18,000.00
Total RevCategory: 35 - Fees & Fines:		\$ 21,369.40	\$ 19,093.57	\$ 14,400.00	\$ 18,000.00
RevCategory: 37 - Interest					
200-370-3700	Interest	\$ 624.43	\$ 359.39	\$ 100.00	\$ 100.00
Total RevCategory: 37 - Interest:		\$ 624.43	\$ 359.39	\$ 100.00	\$ 100.00
Total Revenue:		\$ 21,993.83	\$ 19,452.96	\$ 14,500.00	\$ 18,100.00
Department: 409 - Non-Departmental					
200-409-1200	Salary Regular Employee	\$ 12,331.96	\$ 12,667.00	\$ 12,313.00	\$ 12,313.00
200-409-2200	FICA Taxes	\$ 887.52	\$ 895.44	\$ 941.94	\$ 941.94
200-409-2300	Retirement Match	\$ 768.36	\$ 807.06	\$ 795.42	\$ 795.42
200-409-4502	Educational Expense	\$ -	\$ -	\$ 1,100.00	\$ 1,100.00
200-409-5100	Facilities Improvement	\$ -	\$ 2,397.00	\$ 5,000.00	\$ 5,000.00
200-409-5400	Office Machines & Equipment	\$ 1,185.00	\$ -	\$ 1,000.00	\$ 5,000.00
Total Department: 409 - Non-Departmental:		\$ 15,172.84	\$ 16,766.50	\$ 21,150.36	\$ 25,150.36
Total Expense:		\$ 15,172.84	\$ 16,766.50	\$ 21,150.36	\$ 25,150.36
Total Fund: 200 - COURTHOUSE SECURITY:		\$ 6,820.99	\$ 2,686.46	\$ (6,650.36)	\$ (7,050.36)

FUND 201 - RECORDS MGMT & PRESERVATION		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
201-350-3535	Upshur County Records	\$ 11,663.56	\$ 8,721.14	\$ 7,200.00	\$ 8,000.00
Total RevCategory: 35 - Fees & Fines:		\$ 11,663.56	\$ 8,721.14	\$ 7,200.00	\$ 8,000.00
Total Revenue:		\$ 11,663.56	\$ 8,721.14	\$ 7,200.00	\$ 8,000.00
Department: 409 - Non-Departmental					
201-409-3010	Office Supplies	\$ 1,901.00	\$ -	\$ 3,000.00	\$ 3,000.00
201-409-5400	Office Machines & Equipment	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
201-409-5450	Furniture & Fixtures	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
Total Department: 409 - Non-Departmental:		\$ 1,901.00	\$ -	\$ 23,000.00	\$ 23,000.00
Department: 450 - District Clerk					
201-450-4446	Book Restoration	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Department: 450 - District Clerk:		\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Expense:		\$ 1,901.00	\$ -	\$ 25,000.00	\$ 25,000.00
Total Fund: 201 - UPSHUR CO. RECORDS MGMT & PRESERVATION:		\$ 9,762.56	\$ 8,721.14	\$ (17,800.00)	\$ (17,000.00)
FUND 202 - LAW LIBRARY		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 38 - Miscellaneous Revenues					
202-380-3891	Law Library	\$ 29,488.00	\$ 23,590.00	\$ 19,200.00	\$ 24,000.00
Total RevCategory: 38 - Miscellaneous Revenues:		\$ 29,488.00	\$ 23,590.00	\$ 19,200.00	\$ 24,000.00
Total Revenue:		\$ 29,488.00	\$ 23,590.00	\$ 19,200.00	\$ 24,000.00
Department: 480 - Law Library					
202-480-3095	Books & Publications	\$ 22,433.01	\$ 22,553.96	\$ 15,000.00	\$ 28,000.00
Total Department: 480 - Law Library:		\$ 22,433.01	\$ 22,553.96	\$ 15,000.00	\$ 28,000.00
Total Expense:		\$ 22,433.01	\$ 22,553.96	\$ 15,000.00	\$ 28,000.00
Total Fund: 202 - LAW LIBRARY:		\$ 7,054.99	\$ 1,036.04	\$ 4,200.00	\$ (4,000.00)
FUND 203 - CHILD PROTECTION FEE		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
203-350-3543	Family Protection Fee	\$ 3,225.00	\$ 2,880.00	\$ 2,800.00	\$ 2,400.00
Total RevCategory: 35 - Fees & Fines:		\$ 3,225.00	\$ 2,880.00	\$ 2,800.00	\$ 2,400.00
Total Revenue:		\$ 3,225.00	\$ 2,880.00	\$ 2,800.00	\$ 2,400.00
Department: 409 - Non-Departmental					
203-409-4631	Northeast Texas Child Advocacy Center	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00
Total Department: 409 - Non-Departmental:		\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00
Total Expense:		\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00
Total Fund: 203 - CHILD PROTECTION FEE:		\$ 725.00	\$ 2,880.00	\$ 300.00	\$ (100.00)

FUND 220 - CO & DIST COURT REC PRESERVATION		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
220-350-3537	District Court 51.708 Record	\$ 5,550.00	\$ 5,095.00	\$ 4,000.00	\$ 4,000.00
220-350-3538	County Court 51.708 Record	\$ 2,890.00	\$ 1,780.00	\$ 1,840.00	\$ 2,000.00
Total RevCategory: 35 - Fees & Fines:		\$ 8,440.00	\$ 6,875.00	\$ 5,840.00	\$ 6,000.00
Total Revenue:		\$ 8,440.00	\$ 6,875.00	\$ 5,840.00	\$ 6,000.00
Department: 403 - County Clerk					
220-403-4447	Record Preservation	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Department: 403 - County Clerk:		\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Department: 409 - Non-Departmental					
220-409-4910	Software for County and District Clerk	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Department: 409 - Non-Departmental:		\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Department: 450 - District Clerk					
220-450-4447	Record Preservation	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00
Total Department: 450 - District Clerk:		\$ -	\$ -	\$ 6,000.00	\$ 6,000.00
Total Expense:		\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
Total Fund: 220 - CO & DIST COURT REC PRESERVATION:		\$ 8,440.00	\$ 6,875.00	\$ (4,160.00)	\$ (4,000.00)
FUND 221 - CO & DIST COURT TECHNOLOGY		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
221-350-3539	District Court	\$ 377.79	\$ 261.17	\$ 240.00	\$ 200.00
221-350-3540	County Court	\$ 641.29	\$ 415.62	\$ 520.00	\$ 400.00
Total RevCategory: 35 - Fees & Fines:		\$ 1,019.08	\$ 676.79	\$ 760.00	\$ 600.00
Total Revenue:		\$ 1,019.08	\$ 676.79	\$ 760.00	\$ 600.00
Department: 403 - County Clerk					
221-403-5200	Computer Equipment	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Department: 403 - County Clerk:		\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Department: 450 - District Clerk					
221-450-5200	Computer Equipment	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Department: 450 - District Clerk:		\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Expense:		\$ -	\$ -	\$ 4,000.00	\$ 4,000.00
Total Fund: 221 - CO & DIST COURT TECHNOLOGY FUND:		\$ 1,019.08	\$ 676.79	\$ (3,240.00)	\$ (3,400.00)
FUND 222 - DISTRICT CLERK REC MANAGEMENT		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
222-350-3533	District Clerk Records Management Fund-Other Fees	\$ 4,591.20	\$ 4,085.55	\$ 3,900.00	\$ 3,900.00
Total RevCategory: 35 - Fees & Fines:		\$ 4,591.20	\$ 4,085.55	\$ 3,900.00	\$ 3,900.00
Total Revenue:		\$ 4,591.20	\$ 4,085.55	\$ 3,900.00	\$ 3,900.00
Department: 450 - District Clerk					
222-450-1900	Salary Supplements	\$ 2,404.00	\$ 2,469.00	\$ 2,400.00	\$ 2,400.00
222-450-2200	FICA Taxes	\$ 169.52	\$ 169.92	\$ 183.60	\$ 183.60
222-450-2300	Retirement Match	\$ 149.77	\$ 157.32	\$ 166.90	\$ 166.90
222-450-4446	Book Restoration	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00
Total Department: 450 - District Clerk:		\$ 2,723.29	\$ 2,796.24	\$ 6,750.50	\$ 6,750.50
Total Expense:		\$ 2,723.29	\$ 2,796.24	\$ 6,750.50	\$ 6,750.50
Total Fund: 222 - DIST CLERK REC MANAGEMENT FUND:		\$ 1,867.91	\$ 1,289.31	\$ (2,850.50)	\$ (2,850.50)

FUND 223 - DISTRICT CLERK REC ARCHIVE		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
223-350-3547	District Clerk's Record Archive - Other Fees	\$ 7,720.00	\$ 6,770.00	\$ 6,500.00	\$ 6,500.00
Total RevCategory: 35 - Fees & Fines:		\$ 7,720.00	\$ 6,770.00	\$ 6,500.00	\$ 6,500.00
RevCategory: 37 - Interest					
223-370-3700	Interest	\$ 503.28	\$ 308.23	\$ 60.00	\$ 60.00
Total RevCategory: 37 - Interest:		\$ 503.28	\$ 308.23	\$ 60.00	\$ 60.00
Total Revenue:		\$ 8,223.28	\$ 7,078.23	\$ 6,560.00	\$ 6,560.00
Department: 450 - District Clerk					
223-450-4445	Records Indexing	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
Total Department: 450 - District Clerk:		\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
Total Expense:		\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
Total Fund: 223 - DISTRICT CLERK'S RECORD ARCHIVE:		\$ 8,223.28	\$ 7,078.23	\$ 1,560.00	\$ 1,560.00
FUND 224 - COUNTY CLERK REC MANAGEMENT		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
224-350-3534	Records Management Fee	\$ 93,538.25	\$ 92,368.61	\$ 85,000.00	\$ 85,000.00
Total RevCategory: 35 - Fees & Fines:		\$ 93,538.25	\$ 92,368.61	\$ 85,000.00	\$ 85,000.00
Total Revenue:		\$ 93,538.25	\$ 92,368.61	\$ 85,000.00	\$ 85,000.00
Department: 403 - County Clerk					
224-403-1200	Salary Regular Employee	\$ 22,360.00	\$ 22,962.00	\$ 22,320.00	\$ 22,320.00
224-403-2200	FICA Taxes	\$ 1,627.62	\$ 1,662.48	\$ 1,707.00	\$ 1,707.48
224-403-2300	Retirement Match	\$ 1,392.83	\$ 1,463.29	\$ 1,441.87	\$ 1,441.87
224-403-5250	Computer Software	\$ 11,695.83	\$ 1,000.00	\$ 50,000.00	\$ 50,000.00
Total Department: 403 - County Clerk:		\$ 37,076.28	\$ 27,087.77	\$ 75,468.87	\$ 75,469.35
Total Expense:		\$ 37,076.28	\$ 27,087.77	\$ 75,468.87	\$ 75,469.35
Total Fund: 224 - COUNTY CLERK REC MANAGEMENT FEE:		\$ 56,461.97	\$ 65,280.84	\$ 9,531.13	\$ 9,530.65
FUND 225 - COUNTY CLERK REC ARCHIVE		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
225-350-3550	Records Archive Fee	\$ 92,730.00	\$ 91,780.00	\$ 85,000.00	\$ 85,000.00
Total RevCategory: 35 - Fees & Fines:		\$ 92,730.00	\$ 91,780.00	\$ 85,000.00	\$ 85,000.00
Total Revenue:		\$ 92,730.00	\$ 91,780.00	\$ 85,000.00	\$ 85,000.00
Department: 403 - County Clerk					
225-403-1200	Salary Regular Employee	\$ 10,802.00	\$ 11,111.00	\$ 10,800.00	\$ 10,800.00
225-403-2200	FICA Taxes	\$ 777.12	\$ 779.52	\$ 826.20	\$ 826.20
225-403-2300	Retirement Match	\$ 673.92	\$ 707.94	\$ 697.68	\$ 697.68
225-403-4447	Records Preservation	\$ 64,627.74	\$ 64,327.74	\$ 190,000.00	\$ 125,000.00
225-403-6999	Film Storage	\$ -	\$ -	\$ 3,840.00	\$ 3,840.00
Total Department: 403 - County Clerk:		\$ 76,880.78	\$ 76,926.20	\$ 206,163.88	\$ 141,163.88
Total Expense:		\$ 76,880.78	\$ 76,926.20	\$ 206,163.88	\$ 141,163.88
Total Fund: 225 - COUNTY CLERK REC ARCHIVE FEE:		\$ 15,849.22	\$ 14,853.80	\$ (121,163.88)	\$ (56,163.88)

FUND 226 - ELECTION REFUND ACCOUNT		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 38 - Miscellaneous Revenues					
226-380-3807	Contracted Elections	\$ 11,926.22	\$ 1,836.55	\$ 2,300.00	\$ 2,300.00
Total RevCategory: 38 - Miscellaneous Revenues:		\$ 11,926.22	\$ 1,836.55	\$ 2,300.00	\$ 2,300.00
Total Revenue:		\$ 11,926.22	\$ 1,836.55	\$ 2,300.00	\$ 2,300.00
Department: 490 - Elections					
226-490-3040	Election Materials	\$ -	\$ 2,656.62	\$ 3,000.00	\$ 3,000.00
226-490-3041	LAT Notice Publications	\$ 80.50	\$ 348.12	\$ 1,000.00	\$ 1,000.00
226-490-3042	Spanish Audio Recordings	\$ 45.00	\$ 325.00	\$ 1,000.00	\$ 1,000.00
226-490-3043	Voting Kits	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
226-490-3044	Sample Ballot Paper	\$ -	\$ -	\$ 500.00	\$ 500.00
226-490-3380	Miscellaneous Expenses	\$ 5,050.00	\$ 2,947.82	\$ 3,500.00	\$ 19,160.00
Total Department: 490 - Elections:		\$ 5,175.50	\$ 6,277.56	\$ 10,000.00	\$ 25,660.00
Total Expense:		\$ 5,175.50	\$ 6,277.56	\$ 10,000.00	\$ 25,660.00
Total Fund: 226 - ELECTION REFUND ACCOUNT:		\$ 6,750.72	\$ (4,441.01)	\$ (7,700.00)	\$ (23,360.00)
FUND 227 - JP COURT TECHNOLOGY		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
227-350-3545	JP Court Technology Fund	\$ 8,274.16	\$ 6,169.17	\$ 6,000.00	\$ 6,000.00
Total RevCategory: 35 - Fees & Fines:		\$ 8,274.16	\$ 6,169.17	\$ 6,000.00	\$ 6,000.00
Total Revenue:		\$ 8,274.16	\$ 6,169.17	\$ 6,000.00	\$ 6,000.00
Department: 409 - Non-Departmental					
227-409-4495	Contracted Services	\$ 4,316.00	\$ 3,094.00	\$ 5,000.00	\$ 10,000.00
227-409-4502	Educational Expense	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
227-409-5200	Computer Equipment	\$ 2,994.77	\$ 1,025.22	\$ 10,000.00	\$ 10,000.00
227-409-5400	Office Machines & Equipment	\$ 13,476.76	\$ 129.99	\$ 10,000.00	\$ 5,000.00
Total Department: 409 - Non-Departmental:		\$ 20,787.53	\$ 4,249.21	\$ 27,000.00	\$ 27,000.00
Total Expense:		\$ 20,787.53	\$ 4,249.21	\$ 27,000.00	\$ 27,000.00
Total Fund: 227 - JP COURT TECHNOLOGY FUND:		\$ (12,513.37)	\$ 1,919.96	\$ (21,000.00)	\$ (21,000.00)
FUND 228 - CHSJP-JP COURTHOUSE TECHNOLOGY		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
228-350-3548	Chsjp-Jp Courthouse Security	\$ 1,992.41	\$ 1,655.06	\$ 1,500.00	\$ 1,500.00
Total RevCategory: 35 - Fees & Fines:		\$ 1,992.41	\$ 1,655.06	\$ 1,500.00	\$ 1,500.00
Total Revenue:		\$ 1,992.41	\$ 1,655.06	\$ 1,500.00	\$ 1,500.00
Department: 451 - Justice of the Peace #1					
228-451-4495	Contracted Services	\$ 599.88	\$ 665.43	\$ 700.00	\$ 1,000.00
Total Department: 451 - Justice of the Peace #1:		\$ 599.88	\$ 665.43	\$ 700.00	\$ 1,000.00
Department: 453 - Justice of the Peace #3					
228-453-4495	Contracted Services	\$ 486.06	\$ 496.44	\$ 1,000.00	\$ 1,000.00
Total Department: 453 - Justice of the Peace #3:		\$ 486.06	\$ 496.44	\$ 1,000.00	\$ 1,000.00
Total Expense:		\$ 1,085.94	\$ 1,161.87	\$ 1,700.00	\$ 2,000.00
Total Fund: 228 - CHSJP-JP COURTHOUSE SECURITY:		\$ 906.47	\$ 493.19	\$ (200.00)	\$ (500.00)

FUND 229 - JUDICIAL EDUCATION		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
229-350-3542	Judicial Education Fund	\$ 685.00	\$ 710.00	\$ 630.00	\$ 700.00
Total RevCategory: 35 - Fees & Fines:		\$ 685.00	\$ 710.00	\$ 630.00	\$ 700.00
Total Revenue:		\$ 685.00	\$ 710.00	\$ 630.00	\$ 700.00
Department: 426 - County Court					
229-426-4502	Educational Expense	\$ 1,083.52	\$ -	\$ 2,000.00	\$ 2,000.00
Total Department: 426 - County Court:		\$ 1,083.52	\$ -	\$ 2,000.00	\$ 2,000.00
Total Expense:		\$ 1,083.52	\$ -	\$ 2,000.00	\$ 2,000.00
Total Fund: 229 - JUDICIAL EDUCATION:		\$ (398.52)	\$ 710.00	\$ (1,370.00)	\$ (1,300.00)
FUND 230 - COURT-INITIATED GUARDIANSHIP		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
230-350-3551	Guardianship - Court Costs & Fees	\$ 2,740.00	\$ 2,920.00	\$ 2,080.00	\$ 2,600.00
Total RevCategory: 35 - Fees & Fines:		\$ 2,740.00	\$ 2,920.00	\$ 2,080.00	\$ 2,600.00
Total Revenue:		\$ 2,740.00	\$ 2,920.00	\$ 2,080.00	\$ 2,600.00
Department: 426 - County Court					
230-426-4135	Court Costs & Services	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Department: 426 - County Court:		\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Expense:		\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Fund: 230 - COURT-INITIATED GUARDIANSHIP:		\$ 2,740.00	\$ 2,920.00	\$ 80.00	\$ 600.00
FUND 250 - DA FORFEITURE FUND		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 37 - Interest					
250-370-3700	Interest	\$ 61.77	\$ 50.04	\$ 10.00	\$ 10.00
Total RevCategory: 37 - Interest:		\$ 61.77	\$ 50.04	\$ 10.00	\$ 10.00
RevCategory: 38 - Miscellaneous Revenues					
250-380-3810	Forfeitures CCP 59	\$ 5,269.89	\$ 2,850.88	\$ -	\$ -
Total RevCategory: 38 - Miscellaneous Revenues:		\$ 5,269.89	\$ 2,850.88	\$ -	\$ -
Total Revenue:		\$ 5,331.66	\$ 2,900.92	\$ 10.00	\$ 10.00
Department: 476 - District Attorney					
250-476-1200	Salary Regular Employee	\$ (38.00)	\$ 2,205.00	\$ -	\$ -
250-476-2200	FICA Taxes	\$ -	\$ 168.68	\$ -	\$ -
250-476-2300	Retirement Match	\$ -	\$ 134.95	\$ -	\$ -
250-476-3380	Miscellaneous Expenses	\$ 100.00	\$ -	\$ -	\$ -
Total Department: 476 - District Attorney:		\$ 62.00	\$ 2,508.63	\$ -	\$ -
Total Expense:		\$ 62.00	\$ 2,508.63	\$ -	\$ -
Total Fund: 250 - DA FORFEITURE FUND:		\$ 5,269.66	\$ 392.29	\$ 10.00	\$ 10.00

FUND 251 - PRETRIAL INTERVENTION FUND		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
251-350-3552	Pretrial Intervention Program - Revenue	\$ 13,175.00	\$ 6,900.00	\$ 8,000.00	\$ 9,000.00
Total RevCategory: 35 - Fees & Fines:		\$ 13,175.00	\$ 6,900.00	\$ 8,000.00	\$ 9,000.00
Total Revenue:		\$ 13,175.00	\$ 6,900.00	\$ 8,000.00	\$ 9,000.00
Department: 476 - District Attorney					
251-476-1200	Salary Regular Employee	\$ 10,017.32	\$ 9,662.98	\$ 10,001.00	\$ 10,001.00
251-476-2200	FICA Taxes	\$ 763.92	\$ 727.67	\$ 765.08	\$ 765.08
251-476-2300	Retirement Match	\$ 624.00	\$ 627.64	\$ 646.06	\$ 646.06
251-476-3105	Investigative Expenses	\$ -	\$ -	\$ 2,500.00	\$ -
Total Department: 476 - District Attorney:		\$ 11,405.24	\$ 11,018.29	\$ 13,912.14	\$ 11,412.14
Total Expense:		\$ 11,405.24	\$ 11,018.29	\$ 13,912.14	\$ 11,412.14
Total Fund: 251 - PRETRIAL INTERVENTION PROGRAM:		\$ 1,769.76	\$ (4,118.29)	\$ (5,912.14)	\$ (2,412.14)
FUND 252 - DISTRICT ATTORNEY LEOSE FUND		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 33 - State & Federal Funding					
252-330-3321	DA LEOSE Funding	\$ 681.52	\$ 685.17	\$ 680.00	\$ 680.00
Total RevCategory: 33 - State & Federal Funding:		\$ 681.52	\$ 685.17	\$ 680.00	\$ 680.00
Total Revenue:		\$ 681.52	\$ 685.17	\$ 680.00	\$ 680.00
Department: 476 - District Attorney					
252-476-4502	Educational Expense	\$ 130.00	\$ -	\$ 500.00	\$ 500.00
Total Department: 476 - District Attorney:		\$ 130.00	\$ -	\$ 500.00	\$ 500.00
Total Expense:		\$ 130.00	\$ -	\$ 500.00	\$ 500.00
Total Fund: 252 - DISTRICT ATTORNEY LEOSE FUND:		\$ 551.52	\$ 685.17	\$ 180.00	\$ 180.00
FUND 255 - DA ART 102.007 FEES		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
255-350-3541	D.A. Art. 53.08 Fees	\$ -	\$ 500.00	\$ -	\$ -
Total RevCategory: 35 - Fees & Fines:		\$ -	\$ 500.00	\$ -	\$ -
Total Revenue:		\$ -	\$ 500.00	\$ -	\$ -
Department: 476 - District Attorney					
255-476-4495	Contracted Services	\$ -	\$ -	\$ -	\$ -
Total Department: 476 - District Attorney:		\$ -	\$ -	\$ -	\$ -
Total Expense:		\$ -	\$ -	\$ -	\$ -
Total Fund: 255 - DA ART 102.007 FEES:		\$ -	\$ 500.00	\$ -	\$ -

FUND 270 - STATE FORFEITURE FUND (CCP 59)		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 37 - Interest					
270-370-3700	Interest	\$ 210.33	\$ 189.34	\$ 20.00	\$ 20.00
Total RevCategory: 37 - Interest:		\$ 210.33	\$ 189.34	\$ 20.00	\$ 20.00
RevCategory: 38 - Miscellaneous Revenues					
270-380-3810	Forfeitures	\$ 24,233.90	\$ 2,969.96	\$ -	\$ -
270-380-3820	Miscellaneous Revenue	\$ -	\$ 2,144.00	\$ -	\$ -
Total RevCategory: 38 - Miscellaneous Revenues:		\$ 24,233.90	\$ 5,113.96	\$ -	\$ -
Total Revenue:		\$ 24,444.23	\$ 5,303.30	\$ 20.00	\$ 20.00
Department: 560 - County Sheriff					
270-560-4495	Contracted Services	\$ -	\$ 2,678.19	\$ 21,000.00	\$ 9,900.00
Total Department: 560 - County Sheriff:		\$ -	\$ 2,678.19	\$ 21,000.00	\$ 9,900.00
Total Expense:		\$ -	\$ 2,678.19	\$ 21,000.00	\$ 9,900.00
Total Fund: 270 - STATE FORFEITURE FUND (CCP 59):		\$ 24,444.23	\$ 2,625.11	\$ (20,980.00)	\$ (9,880.00)
FUND 271 - FEDERAL FORFEITURE FUND		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 37 - Interest					
271-370-3700	Interest	\$ 4,990.57	\$ 760.55	\$ 1,000.00	\$ 100.00
Total RevCategory: 37 - Interest:		\$ 4,990.57	\$ 760.55	\$ 1,000.00	\$ 100.00
RevCategory: 38 - Miscellaneous Revenues					
271-380-3810	Forfeitures	\$ 6,557.46	\$ 17,596.18	\$ -	\$ -
Total RevCategory: 38 - Miscellaneous Revenues:		\$ 6,557.46	\$ 17,596.18	\$ -	\$ -
Total Revenue:		\$ 11,548.03	\$ 18,356.73	\$ 1,000.00	\$ 100.00
Department: 560 - County Sheriff					
271-560-3105	Operations & Investigations (a)	\$ -	\$ -	\$ -	\$ -
271-560-3381	Drug & Gang Prevention/Awareness (i)	\$ -	\$ -	\$ -	\$ -
271-560-3382	Awards & Memorials (h)	\$ -	\$ -	\$ -	\$ -
271-560-4130	Matching grants (j)	\$ -	\$ -	\$ -	\$ -
271-560-4495	Contracted Services (f)	\$ 1,266.00	\$ -	\$ -	\$ -
271-560-4502	Training and Education (b)	\$ -	\$ 2,500.00	\$ -	\$ -
271-560-4520	Travel and PerDiem (g)	\$ -	\$ 1,600.00	\$ -	\$ -
271-560-4650	Support of Community Based organizations (k)	\$ 4,839.10	\$ -	\$ -	\$ -
271-560-5200	Equipment (d)	\$ 381,494.36	\$ 45,944.00	\$ 50,000.00	\$ 32,700.00
271-560-5350	Joint Public Safety Operations (e)	\$ -	\$ -	\$ -	\$ -
Total Department: 560 - County Sheriff:		\$ 387,599.46	\$ 50,044.00	\$ 50,000.00	\$ 32,700.00
Total Expense:		\$ (376,051.43)	\$ (31,687.27)	\$ (49,000.00)	\$ (32,600.00)
Total Fund: 271 - FEDERAL FORFEITURE FUND:		\$ (376,051.43)	\$ (31,687.27)	\$ (49,000.00)	\$ (32,600.00)
FUND 272 - LAW ENFORCEMENT EDUCATION FUND		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 33 - State & Federal Funding					
272-330-3321	Sheriff LEOSE Funding	\$ 4,852.74	\$ 5,076.63	\$ 4,852.00	\$ 4,852.00
Total RevCategory: 33 - State & Federal Funding:		\$ 4,852.74	\$ 5,076.63	\$ 4,852.00	\$ 4,852.00
Total Revenue:		\$ 4,852.74	\$ 5,076.63	\$ 4,852.00	\$ 4,852.00
Department: 560 - County Sheriff					
272-560-4502	Educational Expense	\$ 9,500.67	\$ 1,076.50	\$ 6,800.00	\$ 6,800.00
Total Department: 560 - County Sheriff:		\$ 9,500.67	\$ 1,076.50	\$ 6,800.00	\$ 6,800.00
Total Expense:		\$ 9,500.67	\$ 1,076.50	\$ 6,800.00	\$ 6,800.00
Total Fund: 272 - LAW ENFORCEMENT EDUCATION FUND:		\$ (4,647.93)	\$ 4,000.13	\$ (1,948.00)	\$ (1,948.00)

FUND 275 - UNION GROVE IA ROADS		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 38 - Miscellaneous Revenues					
275-380-3801	Union Grove Road Donations	\$ -	\$ 320,000.00	\$ -	\$ -
Total RevCategory: 38 - Miscellaneous Revenues:		\$ -	\$ 320,000.00	\$ -	\$ -
Total Revenue:		\$ -	\$ 320,000.00	\$ -	\$ -
Department: 611 - Road & Bridge					
275-611-3380	Road Materials	\$ -	\$ 306,155.62	\$ -	\$ -
Total Department: 611 - Road & Bridge:		\$ -	\$ 306,155.62	\$ -	\$ -
Total Expense:		\$ -	\$ 306,155.62	\$ -	\$ -
Total Fund: 275 - UNION GROVE IA ROADS:		\$ -	\$ 13,844.38	\$ -	\$ -
FUND 290 - DID CONSTABLE #2		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 37 - Interest					
290-370-3700	Interest	\$ 38.57	\$ 8.72	\$ 5.00	\$ -
Total RevCategory: 37 - Interest:		\$ 38.57	\$ 8.72	\$ 5.00	\$ -
Total Revenue:		\$ 38.57	\$ 8.72	\$ 5.00	\$ -
Department: 409 - Non-Departmental					
290-409-3110	Uniforms & Accessories	\$ -	\$ -	\$ -	\$ -
290-409-4495	Contracted Services	\$ -	\$ -	\$ -	\$ -
290-409-5350	Communication Equipment	\$ -	\$ -	\$ -	\$ -
290-409-5425	Photography & Video Equipment	\$ -	\$ -	\$ -	\$ -
290-409-5500	Vehicles	\$ -	\$ 1,985.65	\$ -	\$ -
Total Department: 409 - Non-Departmental:		\$ -	\$ 1,985.65	\$ -	\$ -
Total Expense:		\$ -	\$ 1,985.65	\$ -	\$ -
Total Fund: 290 - DID CONSTABLE #2:		\$ 38.57	\$ (1,976.93)	\$ 5.00	\$ -
FUND 291 - LEOSE CONSTABLE #1		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 33 - State & Federal Funding					
291-330-3321	Constable 1 LEOSE Funding	\$ 681.52	\$ 685.17	\$ 681.52	\$ 681.00
Total RevCategory: 33 - State & Federal Funding:		\$ 681.52	\$ 685.17	\$ 681.52	\$ 681.00
Total Revenue:		\$ 681.52	\$ 685.17	\$ 681.52	\$ 681.00
Department: 551 - Constable #1					
291-551-4502	Educational Expense	\$ -	\$ 45.00	\$ 2,000.00	\$ 1,000.00
Total Department: 551 - Constable #1:		\$ -	\$ 45.00	\$ 2,000.00	\$ 1,000.00
Total Expense:		\$ -	\$ 45.00	\$ 2,000.00	\$ 1,000.00
Total Fund: 291 - LEOSE CONSTABLE #1:		\$ 681.52	\$ 640.17	\$ (1,318.48)	\$ (319.00)

FUND 292 - LEOSE CONSTABLE #2		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 33 - State & Federal Funding					
292-330-3321	Constable 2 LEOSE Funding	\$ 681.52	\$ 685.17	\$ 681.52	\$ 681.00
Total RevCategory: 33 - State & Federal Funding:		\$ 681.52	\$ 685.17	\$ 681.52	\$ 681.00
Total Revenue:		\$ 681.52	\$ 685.17	\$ 681.52	\$ 681.00
Department: 552 - Constable #2					
292-552-4502	Educational Expense	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Department: 552 - Constable #2:		\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Expense:		\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Fund: 292 - LEOSE CONSTABLE #2:		\$ 681.52	\$ 685.17	\$ (1,318.48)	\$ (1,319.00)
FUND 293 - LEOSE CONSTABLE #3					
RevCategory: 33 - State & Federal Funding					
293-330-3321	Constable 3 LEOSE Funding	\$ 681.52	\$ 685.17	\$ 681.52	\$ 681.00
Total RevCategory: 33 - State & Federal Funding:		\$ 681.52	\$ 685.17	\$ 681.52	\$ 681.00
Total Revenue:		\$ 681.52	\$ 685.17	\$ 681.52	\$ 681.00
Department: 553 - Constable #3					
293-553-4502	Educational Expense	\$ 714.56	\$ 150.00	\$ 2,000.00	\$ 2,000.00
Total Department: 553 - Constable #3:		\$ 714.56	\$ 150.00	\$ 2,000.00	\$ 2,000.00
Total Expense:		\$ 714.56	\$ 150.00	\$ 2,000.00	\$ 2,000.00
Total Fund: 293 - LEOSE CONSTABLE #3:		\$ (33.04)	\$ 535.17	\$ (1,318.48)	\$ (1,319.00)
FUND 294 - LEOSE CONSTABLE #4					
RevCategory: 33 - State & Federal Funding					
294-330-3321	Constable 4 LEOSE Funding	\$ 681.52	\$ -	\$ 681.52	\$ 681.00
Total RevCategory: 33 - State & Federal Funding:		\$ 681.52	\$ -	\$ 681.52	\$ 681.00
Total Revenue:		\$ 681.52	\$ -	\$ 681.52	\$ 681.00
Department: 554 - Constable #4					
294-554-4502	Educational Expense	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Department: 554 - Constable #4:		\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Expense:		\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Total Fund: 294 - LEOSE CONSTABLE #4:		\$ 681.52	\$ -	\$ (1,318.48)	\$ (1,319.00)

FUND 300 - FAMILY VIOLENCE INTERVENTION		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 33 - State & Federal Funding					
300-330-3307	Family Violence Grant	\$ 62,661.47	\$ 67,286.32	\$ 67,348.60	\$ 38,929.39
300-330-3311	Family Violence Matching Funds	\$ 20,527.77	\$ 17,200.58	\$ 18,020.02	\$ 57,173.33
Total RevCategory: 33 - State & Federal Funding:		\$ 83,189.24	\$ 84,486.90	\$ 85,368.62	\$ 96,102.72
RevCategory: 39 - Transfers In					
300-390-3920	Match From Insurance Fund	\$ 12,492.18	\$ 11,224.02	\$ 11,217.36	\$ 11,217.36
Total RevCategory: 39 - Transfers In:		\$ 12,492.18	\$ 11,224.02	\$ 11,217.36	\$ 11,217.36
Total Revenue:		\$ 95,681.42	\$ 95,710.92	\$ 96,585.98	\$ 107,320.08
Department: 476 - District Attorney					
300-476-1200	Salary Regular Employee	\$ 70,503.08	\$ 72,400.08	\$ 72,400.08	\$ 74,000.00
300-476-2200	FICA Taxes	\$ 5,319.26	\$ 5,422.98	\$ 5,538.61	\$ 5,661.00
300-476-2300	Retirement Match	\$ 4,442.88	\$ 4,745.88	\$ 4,677.05	\$ 4,713.84
300-476-2400	Workers' Comp	\$ 184.50	\$ 206.04	\$ 180.48	\$ 233.64
300-476-2500	Unemployment Comp	\$ 119.28	\$ 90.51	\$ 72.40	\$ 66.60
300-476-2930	Insurance Premiums	\$ 12,492.18	\$ 11,224.02	\$ 11,217.36	\$ 11,427.48
300-476-3010	Office Supplies	\$ -	\$ 199.99	\$ -	\$ -
300-476-4502	Educational Expense	\$ 1,923.25	\$ 480.00	\$ 2,500.00	\$ 2,500.00
Total Department: 476 - District Attorney:		\$ 94,984.43	\$ 94,769.50	\$ 96,585.98	\$ 98,602.56
Total Expense:		\$ 94,984.43	\$ 94,769.50	\$ 96,585.98	\$ 98,602.56
Total Fund: 300 - FAMILY VIOLENCE INTERVENTION PROGRAM:		\$ 696.99	\$ 941.42	\$ -	\$ 8,717.52
FUND 308 - VICTIMS' ASSISTANCE GRANT		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 33 - State & Federal Funding					
308-330-3307	Grant Revenue - VOCA Grant	\$ 51,158.09	\$ 52,089.10	\$ 58,065.72	\$ 58,065.72
308-330-3311	Cash Match from General Fund	\$ 2,251.35	\$ 1,944.04	\$ 2,793.52	\$ 2,793.52
Total RevCategory: 33 - State & Federal Funding:		\$ 53,409.44	\$ 54,033.14	\$ 60,859.24	\$ 60,859.24
RevCategory: 39 - Transfers In					
308-390-3920	Match from Insurance Fund	\$ 12,263.88	\$ 11,097.36	\$ 12,263.80	\$ 12,263.80
Total RevCategory: 39 - Transfers In:		\$ 12,263.88	\$ 11,097.36	\$ 12,263.80	\$ 12,263.80
Total Revenue:		\$ 65,673.32	\$ 65,130.50	\$ 73,123.04	\$ 73,123.04
Department: 476 - District Attorney					
308-476-1200	Salary Regular Employee	\$ 43,664.87	\$ 34,252.94	\$ 44,939.27	\$ 50,275.00
308-476-2200	FICA Taxes	\$ 3,363.84	\$ 3,446.16	\$ 3,437.85	\$ 3,846.00
308-476-2300	Retirement Match	\$ 2,875.02	\$ 3,098.76	\$ 2,903.08	\$ 2,903.08
308-476-2400	Workers Comp	\$ 119.37	\$ 133.96	\$ 114.84	\$ 158.00
308-476-2500	Unemployment	\$ 77.22	\$ 59.92	\$ 64.56	\$ 45.00
308-476-2930	Insurance Expense	\$ -	\$ -	\$ -	\$ -
308-476-2931	VOCA Personnel Match	\$ 2,020.33	\$ 13,022.26	\$ 1,039.36	\$ 1,039.36
308-476-2932	VOCA Health-Life Ins. Match	\$ 12,263.88	\$ 11,097.36	\$ 12,263.88	\$ 11,400.00
308-476-3010	Supplies & Operating	\$ 54.63	\$ -	\$ 4,560.00	\$ 1,200.00
308-476-3011	VOCA Supplies/Equipment Match	\$ 236.10	\$ -	\$ 1,140.00	\$ -
308-476-4502	Travel & Training	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00
Total Department: 476 - District Attorney:		\$ 64,675.26	\$ 65,111.36	\$ 72,962.84	\$ 73,366.44
Total Expense:		\$ 64,675.26	\$ 65,111.36	\$ 72,962.84	\$ 73,366.44
Total Fund: 308 - VICTIMS' ASSISTANCE GRANT:		\$ 998.06	\$ 19.14	\$ 160.20	\$ (243.40)

FUND 323 - UG DOA GRANT #7220471		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 33 - State & Federal Funding					
323-330-3310	Union Grove Water Grant		\$ -	\$ -	\$ 350,000.00
Total RevCategory: 33 - State & Federal Funding:		\$ -	\$ -	\$ -	\$ 350,000.00
Total Revenue:		\$ -	\$ -	\$ -	\$ 350,000.00
Department: 409 - Non-Departmental					
323-409-3503	General Administration		\$ -	\$ -	\$ 20,000.00
323-409-4165	Improvements-Engineering				\$ 21,000.00
323-409-4165	Improvements-Construction				\$ 309,000.00
Total Department: 409 - Non-Departmental:		\$ -	\$ -	\$ -	\$ 350,000.00
Total Expense:		\$ -	\$ -	\$ -	\$ 350,000.00
Total Fund: 323 - PWSC GRANT #7220471:		\$ -	\$ -	\$ -	\$ -
FUND 325 - AMERICAN RECOVERY ACT FUNDING		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 33 - State & Federal Funding					
325-330-3303	American Recovery Act Funding	\$ -	\$ -	\$ -	\$ 4,100,000.00
Total RevCategory: 33 - State & Federal Funding:		\$ -	\$ -	\$ -	\$ 4,100,000.00
Total Revenue:					\$ 4,100,000.00
Department: 409 - Non-Departmental					
325-409-7002	Public Health Expense	\$ -	\$ -	\$ -	\$ 1,500,000.00
325-409-7004	Administrative	\$ -	\$ -	\$ -	\$ 55,015.50
Total Department: 409 - Non-Departmental:		\$ -	\$ -	\$ -	\$ 1,555,015.50
Department: 703 Infrastructure Stormwater					
325-703-1200	Infrastructure Stormwater Labor	\$ -	\$ -	\$ -	\$ 800,000.00
325-703-7004	Infrastructure Stormwater Materials	\$ -	\$ -	\$ -	\$ 3,100,000.00
Total Department: 703 Stormwater:		\$ -	\$ -	\$ -	\$ 3,900,000.00
Department: 704 Infrastructure Roof					
325-703-7004		\$ -	\$ -	\$ -	\$ 1,000,000.00
Total Department: 704 Roof:		\$ -	\$ -	\$ -	\$ 1,000,000.00
Total Expense:		\$ -	\$ -	\$ -	\$ 6,455,015.50
Total Fund: 325 - AMERICAN RECOVERY GRANT:		\$ -	\$ -	\$ -	\$ (2,355,015.50)
FUND 701 - CHILD SAFETY		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 35 - Fees & Fines					
701-350-3549	Child	\$ 193.87	\$ 74.89	\$ -	\$ -
Total RevCategory: 35 - Fees & Fines:		\$ 193.87	\$ 74.89	\$ -	\$ -
Total Revenue:		\$ 193.87	\$ 74.89	\$ -	\$ -
Department: 409 - Non-Departmental					
701-409-6998	Child Safety	\$ -	\$ -	\$ -	\$ -
Total Department: 409 - Non-Departmental:		\$ -	\$ -	\$ -	\$ -
Total Expense:		\$ -	\$ -	\$ -	\$ -
Total Fund: 701 - CHILD SAFETY:		\$ 193.87	\$ 74.89	\$ -	\$ -

FUND 800 - PERMANENT SCHOOL		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 Adopted	2021-2022 Adopted
RevCategory: 37 - Interest					
800-370-3700	INTEREST ON PERMANENT FUND	\$ 902.47	\$ 1,531.13	\$ 400.00	\$ 400.00
Total RevCategory: 37 - Interest:		\$ 902.47	\$ 1,531.13	\$ 400.00	\$ 400.00
RevCategory: 38 - Miscellaneous Revenues					
800-380-3820	Miscellaneous Revenue	\$ -	\$ 1,014,701.00	\$ -	\$ -
Total RevCategory: 38 - Miscellaneous Revenues:		\$ -	\$ 1,014,701.00	\$ -	\$ -
Total Revenue:		\$ 902.47	\$ 1,016,232.13	\$ 400.00	\$ 400.00
Department: 790 - Transfers					
800-790-9000	Transfer out to Available School	\$ (134,721.59)	\$ 1,561.77	\$ 400.00	\$ 400.00
Total Department: 790 - Transfers:		\$ (134,721.59)	\$ 1,561.77	\$ 400.00	\$ 400.00
Total Expense:		\$ (134,721.59)	\$ 1,561.77	\$ 400.00	\$ 400.00
Total Fund: 800 - PERMANENT SCHOOL:		\$ 135,624.06	\$ 1,014,670.36	\$ -	\$ -
FUND 801 - AVAILABLE SCHOOL					
RevCategory: 37 - Interest					
801-370-3700	Interest	\$ 1,756.83	\$ 3,327.38	\$ 3,000.00	\$ 3,000.00
Total RevCategory: 37 - Interest:		\$ 1,756.83	\$ 3,327.38	\$ 3,000.00	\$ 3,000.00
RevCategory: 38 - Miscellaneous Revenues					
801-380-3803	Lease of Land	\$ 311,406.44	\$ 266,919.80	\$ 267,000.00	\$ 267,000.00
Total RevCategory: 38 - Miscellaneous Revenues:		\$ 311,406.44	\$ 266,919.80	\$ 267,000.00	\$ 267,000.00
RevCategory: 39 - Transfers In					
801-390-3900	Transfer In from Perm Fund (Interest)	\$ (134,721.59)	\$ 1,561.77	\$ 400.00	\$ 400.00
Total RevCategory: 39 - Transfers In:		\$ (134,721.59)	\$ 1,561.77	\$ 400.00	\$ 400.00
Total Revenue:		\$ 178,441.68	\$ 271,808.95	\$ 270,400.00	\$ 270,400.00
Department: 695 - School Land					
801-695-4695	Available School Allocations	\$ 250,000.00	\$ 275,005.00	\$ 275,000.00	\$ 275,000.00
801-695-4900	Available School Ad Valorem Taxes	\$ 15,256.47	\$ 14,067.20	\$ 14,000.00	\$ 14,000.00
Total Department: 695 - School Land:		\$ 265,256.47	\$ 289,072.20	\$ 289,000.00	\$ 289,000.00
Total Expense:		\$ 265,256.47	\$ 289,072.20	\$ 289,000.00	\$ 289,000.00
Total Fund: 801 - AVAILABLE SCHOOL:		\$ (86,814.79)	\$ (17,263.25)	\$ (18,600.00)	\$ (18,600.00)
TOTAL - ALL FUNDS		\$ 1,358,888.03	\$ 3,321,611.05	\$ (277,702.47)	\$ (3,069,976.16)

Appendix 1

2021 Tax Rate Calculation Worksheet

Date: 08/03/2021 08:55 PM

Taxing Units Other Than School Districts or Water Districts

Upshur County

903-843-3085

Taxing Unit Name

Phone (area code and number)

215 N Titus St, Gilmer, TX

www.countyofupshur.com

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIE taxes, as reflected in Line 17). ¹	\$2,171,497,248
2. 2020 tax ceilings: Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$342,723,014
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,828,774,234
4. 2020 total adopted tax rate.	\$0.615000/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$1,828,774,234
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$2,837,394
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$23,401,915
C. Value loss. Add A and B. ⁵	\$26,239,309
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$26,239,309
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$1,802,534,925
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$11,085,589
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	\$54,377

preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.¹⁰	\$11,125,057
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$2,233,821,344
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$6,574,944
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$1,422,144
E. Total 2021 value. Add A and B, then subtract C and D.	\$2,238,974,144
19. Total value of properties under protest or not included on certified appraisal roll.¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$4,034,050
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$4,034,050
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$342,476,421
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$1,900,531,773
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An	\$51,460,967

improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$51,460,967
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$1,849,070,806
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.601656/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$0.601656/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

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

¹²Tex. Tax Code Section 26.03(c)

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

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.615000/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,828,774,234
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$11,246,961
<p>31. Adjusted 2020 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.</p> <p>B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.</p> <p>C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.</p> <p>D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p>E. Add Line 30 to 31D.</p>	<p>\$54,377</p> <p>\$14,909</p> <p>\$0</p> <p>\$1,506,487</p> <p>\$12,753,448</p>
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,849,070,806
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.689721/\$100
<p>34. Rate adjustment for state criminal justice mandate.²³</p> <p>A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of</p>	<p>\$139,454</p> <p>\$72,680</p>

<p>keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0.003611/\$100</p> <p>\$0.003611/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$210,133</p> <p>\$229,702</p> <p>-\$0.001059/\$100</p> <p>\$0:000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$296,815</p> <p>\$280,555</p> <p>\$0.000879/\$100</p> <p>\$0.000758/\$100</p> <p>\$0.000758/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p>

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0/\$100</p> <p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.694090/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$1,467,019</p> <p>\$0</p> <p>\$0</p>
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0/\$100
<p>D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing</p>	\$0/\$100

unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$0
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹	101.92%
B. Enter the 2020 actual collection rate	102.55%
C. Enter the 2019 actual collection rate	102.12%
D. Enter the 2018 actual collection rate	101.09%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	101.92%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$0
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,900,531,773
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$0.718383/\$100

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

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

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$1,467,019
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$1,900,531,773
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.077190/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.601656/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.601656/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.718383/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.641193/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,900,531,773
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.641193/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

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

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.641193/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

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

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

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.694090/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,900,531,773
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.026308
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.720398/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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

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

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

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

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

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

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

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

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

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

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 \$0.601656/\$100
(adjusted for sales tax).

Indicate the line number used: 27

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.641193/\$100

Indicate the line number used: 58

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.720398/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Luana Howell

Printed Name of Taxing Unit Representative

sign here Luana Howell
Taxing Unit Representative

8-3-21
Date

Upshur County Position List with Base Pay-Revised 9.15.2021

Effective 10.01.2021

Dept	Code	Description	# Positions	Base Annual	Employee	Notes
COMMISSIONERS COURT						
401	CO JUDGE	COUNTY JUDGE	1	\$ 54,990.48	Tefteller, Todd	Includes J.V. Board \$ 225/PPE
401	COMM PCT #1	COMMISSIONER PRECINCT #1	1	\$ 32,400.00	Dolle, Gene	
401	COMM PCT #2	COMMISSIONER PRECINCT #2	1	\$ 32,400.00	Nicholson, Dustin	
401	COMM PCT #3	COMMISSIONER PRECINCT #3	1	\$ 32,400.00	Ashley, Michael	
401	COMM PCT #4	COMMISSIONER PRECINCT #4	1	\$ 32,400.00	Miller, Jay W.	
401	COMM SECRETARY	COMMISSIONERS SECRETARY	1	\$ 30,197.20	Whiteside, Ruth	
COUNTY CLERK						
403	CCL CO CLERK	COUNTY CLERK	1	\$ 45,942.48	Ross, Terri	
403	CCL CHF DEP	COUNTY CLERK CHIEF DEPUTY	1	\$ 33,880.00	Caln, Deronda	Includes \$ 200 Spec. Revenue Supplement
403	CCL DEP CLRK	COUNTY CLERK DEPUTY CLERK	1	\$ 28,600.00	Poole, Kristi	Includes \$ 230 Spec. revenue Supplement
403	CCL DEP CLRK	COUNTY CLERK DEPUTY CLERK	1	\$ 29,080.00	Simmons, Regina	Includes \$ 500 Spec Revenue Supplement
403	CCL DEP CLRK	COUNTY CLERK DEPUTY CLERK	1	\$ 27,400.00	Taylor, Kaylee	Includes \$ 380 Spec Revenue Supplement
403	CCL DEP CLRK	COUNTY CLERK DEPUTY CLERK	1	\$ 27,400.00	Tullar, Lory	
EMERGENCY MANAGEMENT						
406	EM Coordinator	EMERGENCY MANAGEMENT COORDINATOR	1	\$ 20,200.08	Nichols, Mark	
COUNTY COURT						
426	CCT COORDINATOR	COUNTY COURT COORDINATOR	1	\$ 38,041.60	Kristin Culbertson	
DISTRICT COURT						
435	DCT-BAILIFF	DISTRICT COURT BAILIFF	1	\$ 34,383.28	Pope, Becky	
435	DCT-COORD	DISTRICT COURT COORDINATOR	1	\$ 43,400.08	Goodson, Janice	
435	DCT-REPORTER	DISTRICT COURT REPORTER	1	\$ 70,598.08	Robertson, Angela	
DISTRICT CLERK						
450	DIST CLRK	DISTRICT CLERK	1	\$ 45,942.48	Bunn, Karen	
450	DIST CLRK DEP CLRK	DISTRICT CLERK CHIEF DEPUTY	1	\$ 31,552.00	Coleman, Jon	
450	DIST CLRK DEP CLRK	DISTRICT CLERK DEPUTY CLERK	1	\$ 27,400.00	Lamar, Lisa	
450	DIST CLRK DEP CLRK	DISTRICT CLERK DEPUTY CLERK	1	\$ 30,400.00	Thomas, James	Includes Spec. Rev. Supplement \$ 100/ppe
450	DIST CLRK DEP CLRK	DISTRICT CLERK DEPUTY CLERK	1	\$ 27,400.00	Ruedas, Adrianna	
450	DIST CLRK DEP CLRK	DISTRICT CLERK DEPUTY CLERK	1	\$ 29,200.00	Gibson, Lauren	
JP COURTS						
451	JP #1	JUSTICE OF THE PEACE #1	1	\$ 38,242.08	Judge Manes	
451	JP #1 COURT CLRK	JP #1 COURT CLERK	1	\$ 27,400.00	Saxon, Gall	
451	JP #1 COURT CLRK PT	JP #1 COURT CLERK	1	\$ 26,200.00	Mulkey, Ray	
452	JP #2	JUSTICE OF THE PEACE #2	1	\$ 40,642.08	Judge Potter	
452	JP #2 COURT CLRK	JP #2 COURT CLERK	1	\$ 28,505.68	Stone, Kimberly	
453	JP #3	JUSTICE OF THE PEACE #3	1	\$ 38,242.08	Judge Welch	
453	JP #3 COURT CLRK	JP #3 COURT CLERK	1	\$ 27,400.00	Craver, Christie	
454	JP #4	JUSTICE OF THE PEACE #4	1	\$ 38,242.08	Judge Betterton	
454	JP #4 COURT CLRK	JP #4 COURT CLERK	1	\$ 27,400.00	Bunn, Brittany	

Upshur County Position List with Base Pay-Revised 9.15.2021

Effective 10.01.2021

Dept	Code	Description	# Positions	Base Annual	Employee	Notes
DISTRICT ATTORNEY						
476	DA-FIRST ASSISTANT DA	DA FIRST ASSISTANT	1	\$ 82,200.16	Wallace, Barry	Includes \$ 208.34 PTI Supplement and \$ 295.46 State Supp.
476	DA-ASSISTANT DA	DA FAMILY VIOLENCE GRANT	1	\$ 73,400.00	Northcutt, Michael	
476	DA-ASSISTANT DA	DA ASSISTANT	1	\$ 67,020.00	Mitchell, Amber	Includes \$ 240 PIP/PPE
476	DA-ASSISTANT DA	DA ASSISTANT	1	\$ 69,000.00	LaKisha Anderson-Sinville	Includes \$ 20.83 State/PPE
476	DA CRIME VICT COORD	DA CRIME VICTIMS COORDINATOR	1	\$ 48,275.28	Hernandez, Yecenia	
476	DA INVESTIGATOR	DA INVESTIGATOR	1	\$ 51,537.36	Warren, Jonathan	Includes \$ 168.81 State/PPE
476	DA OFFICE MGR	DA OFFICE MANAGER	1	\$ 43,454.64	King, Lisa	Includes \$ 525.56 State/PPE
476	DA SECRETARY	DA SECRETARY	1	\$ 33,000.24	Thomas, McKenna	
476	DA SECRETARY	DA SECRETARY	1	\$ 28,414.08	Frost, Cynthia	Includes \$ 42.25 State/PPE
476	DA SECRETARY	DA SECRETARY	1	\$ 27,400.00	Emory, Jessica	
476	DA SECRETARY	DA SECRETARY	1	\$ 27,400.00	Stansbury, Ashley	
ELECTIONS ADMINISTRATION						
490	ELECT ADMIN	ELECTION ADMINISTRATOR	1	\$ 43,400.16	Harle, Lori	
490	ELECT CLERK	ELECTION CLERK	1	\$ 27,400.00	Whitworth, Kami	
COUNTY AUDITOR						
495	CO AUDITOR	COUNTY AUDITOR	1	\$ 58,400.00	Williams, Connie	
495	CO AUD-ASST AUD	COUNTY AUDITOR ASSISTANT AUDITOR	1	\$ 36,400.00	Sikes, Linda	
495	CO AUD-ASST AUD	COUNTY AUDITOR ASSISTANT AUDITOR	1	\$ 36,400.00	Dodson, Greg	
COUNTY TREASURER						
497	TREASURER	COUNTY TREASURER	1	\$ 45,942.48	Vick, Brandy	
497	TREAS-1ST ASSIST	TREASURER 1ST ASSISTANT	1	\$ 33,643.36	Mullins, Cathy	
497	TREAS-2ND ASSIST	TREASURER 2ND ASSISTANT	1	\$ 30,841.20	Hendrix, Stephanie	
497	TREAS-3RD ASSIST	TREASURER 3RD ASSISTANT	1	\$ 27,400.00	Moore, Madelyn	
TAX DEPARTMENT						
499	TAX ASSESSOR	COUNTY TAX ASSESSOR	1	\$ 45,942.48	Howell, Luanna	
499	TAX-CHF DEP	TAX CHIEF DEPUTY	1	\$ 32,743.44	Caffey, Samantha	
499	TAX-CHF DEP	TAX DEPUTY CLERK SUPERVISOR	1	\$ 29,597.28	Davis, Brandy	
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	\$ 27,400.00	Grantham, Dorothy	
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	\$ 27,400.00	McNeil, Mary K	
499	TAX-DEP CLRK	TAX DEPUTY CLERK SUPERVISOR-AUTO	1	\$ 29,597.20	Moore, Brandolyn	
499	TAX-DEP CLRK BKKPR	TAX DEPUTY CLERK BOOKKEEPER	1	\$ 30,486.24	Whittington, Heather	
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	\$ 27,400.00	Childress, Janis	
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	\$ 27,400.00	Bryant, Anthony	
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	\$ 27,724.32	Ellinberg, Cary	
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	\$ 27,724.32	Smith, Andreaana	
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	\$ 27,400.00	Smith, Lanelle	
BUILDING MAINTENANCE						
510	BLDG MAINT SUP	BUILDING MAINTENANCE SUPERVISOR	1	\$ 37,576.08	Womble, David	
510	BLDG MAINT	BUILDING MAINTENANCE WORKER	1	\$ 25,400.16	Haynes, Monica	
510	BLDG MAINT	BUILDING MAINTENANCE WORKER	1	\$ 27,400.00	Sanchez, Jose	
CONSTABLES						
551	CONST PCT #1	CONSTABLE PRECINCT #1	1	\$ 28,591.68	Barnett, Tim	
552	CONST PCT #2	CONSTABLE PRECINCT #2	1	\$ 28,591.68	Weeks, Jason	
553	CONST PCT #3	CONSTABLE PRECINCT #3	1	\$ 28,591.68	Mitchell, Ronnie	
554	CONST PCT #4	CONSTABLE PRECINCT #4	1	\$ 28,591.68	Thompson, David	
SHERIFFS OFFICE						
560	SO SHERIFF	CO SHERIFF	1	\$ 54,790.32	Webb, Larry	
560	SO-CHIEF DEP	CO SHERIFF CHIEF DEPUTY - 160	1	\$ 47,699.24	Hazel, David	
560	SO-CID INV	CO SHERIFF CID INVESTIGATOR - 160	7	\$ 40,655.04	Lambert, Hall, Lambert, Roberts, Barton, Bowen, Guthrie	
560	SO-CID LT	CO SHERIFF CID LIEUTENANT - 160	1	\$ 46,900.08	Shirley, Gary	
560	SO-CID SGT	CO SHERIFF- CID SERGEANT-160	1	\$ 41,928.24	Nustad, Justin	
560	SO-CIVIL DEP	CO SHERIFF CIVIL DEPUTY - 160	1	\$ 39,381.84	Woloszyn, Richard	
560	SO-DEP/ADMIN	CO SHERIFF DEPUTY ADMIN ASSISTANT - 160	1	\$ 31,952.56	Bowden, Nikki	

Upshur County Position List with Base Pay-Revised 9.15.2021

Effective 10.01.2021

Dept	Code	Description	# Positions	Base Annual	Employee	Notes
560	SO-SGT	CO SHERIFF-RES OFFICER SERGEANT-160	1	\$ 41,928.24	Harris, T.J.	
560	SO-DISD RES	CO SHERIFF DIANA ISD RESOURCE OFFICER - 160	2	\$ 39,381.84	Hudspeth & Robertson	
560	SO-GISD RES	CO SHERIFF GILMER ISD RESOURCE OFFICER - 160	2	\$ 39,381.84	Nolen & Scott	
560	SO-UGSD RES	CO SHERIFF UNION GROVE ISD RESOURCE OFFICER - 160	1	\$ 39,381.84	A. Minor	
560	SO-UHSD RES	CO SHERIFF UNION HILL ISD RESOURCE OFFICER - 160	1	\$ 39,381.84	Laughlin	
560	SO-OCSD RES	CO SHERIFF ORE CITY ISD RESOURCE OFFICER - 160	1	\$ 39,381.84	J. Minor	
560	SO-PATROL DEP	CO SHERIFF PATROL DEPUTY - 168	13	\$ 39,381.84		
560	SO-PATROL LT	CO SHERIFF PATROL LIEUTENANT - 160	1	\$ 46,900.08	Mullins, Andrew	
560	SO-PATROL SGT	CO SHERIFF PATROL SERGEANT - 168	4	\$ 41,928.24	Johnston, LaGrone, Davis, Carter	
560	SO-CID SECTY	SO CID SECRETARY - 40	1	\$ 31,952.56	Stracner, Casey	
	JAIL					
565	JAIL-ADMIN SGT	CO JAIL ADMIN. SGT - 160	1	\$ 35,044.32	Wade, Alan	
565	JAIL-CHIEF DEP	CO JAIL CHIEF DEPUTY-160	1	\$ 47,699.24	Grunden, James	
565	JAIL-COMM SUP	CO JAIL COMMUNICATIONS SUPERVISOR - 40	1	\$ 37,406.32	Niell, Sherry	
565	JAIL-COOK	CO JAIL COOK - 40	2	\$ 31,861.60	Ashley Branson, Open	
565	JAIL-SECURITY	CO JAIL COURT HOUSE SECURITY	3	\$ 35,044.32	Johnson, Sewell, Open	
565	JAIL-DEP JAILER	CO JAIL DEPUTY JAILER - 168	3	\$ 33,134.80	Williford, Fletcher, Vacant	
565	ASST. DISPATCH SUPERVISOR	CO JAIL ASST. DISPATCH SUPERVISOR	1	\$ 33,134.80	Open	
565	JAIL-DISPATCH	CO JAIL DISPATCHER I - 40	5	\$ 30,361.60	Lawrence, Shott, Smith, Ellington, Melot, Johnson, Hayes	
565	JAIL-DISPATCH	CO JAIL DISPATCHER II - 40	1	\$ 30,983.28		
565	JAIL-DISPATCH	CO JAIL DISPATCHER III - 40	1	\$ 31,861.68		
565	JAIL-JAILER	CO JAIL JAILER - 168	17	\$ 31,861.60		
565	JAIL-DISP/JAILER PT	CO JAIL DISPATCH/JAILER - PART TIME	1	\$ 15,000.00		
565	JAIL-LT	CO JAIL LIEUTENANT - 168	1	\$ 46,900.08	Vanessa Ferguson	
565	JAIL-MAINTENANCE	CO JAIL MAINTENANCE - 40	1	\$ 31,861.60	Jeff Cheatwood	
565	JAIL-NURSE	CO JAIL NURSE - 40	1	\$ 47,900.08	Nesha Taylor	
565	JAIL-NURSE	CO MEDICAL RECORDS CLERK - 40	1	\$ 31,861.60	Pamela Johnson	
565	JAIL-REC CLRK	CO JAIL RECORDS CLERK - 40	1	\$ 35,044.24	Stephanie Shannon	
565	JAIL-SECRETARY	CO JAIL SECRETARY-40	1	\$ 27,400.00	Polly Hawthorne	
565	JAIL-SGT	CO JAIL SERGEANT - 168	4	\$ 35,044.24	Monts, McCauley, Stuckey, Carrlon	
565	JAIL-TRANS OFFCR	CO JAIL TRANSPORT OFFICER - 160	1	\$ 35,044.24	Tefteller, Allen	
575	JUV.BOARD	JUVENILE BOARD	2	\$ 6,600.00	Judges Fowler & Tefteller	
580	DPS SECRETARY	DPS SECRETARY	1	\$ 27,400.00	Edge, Pam	

Upshur County Position List with Base Pay-Revised 9.15.2021

Effective 10.01.2021

Dept	Code	Description	# Positions	Base Annual	Employee	Notes
	ROAD AND BRIDGE					
611	R & B-ROAD ADMIN	ROAD AND BRIDGE ROAD ADMINISTRATION	1	\$ 63,400.00	Jordan, Andy	
611	R & B-OFFICE	ROAD AND BRIDGE OFFICE EMPLOYEE	1	\$ 28,600.00	Tefteller, Lisa	Includes
611	R & B-OFFICE	ROAD AND BRIDGE OFFICE ASSISTANT	1	\$ 26,400.00	To Be Hired	
611	R & B AREA CREW LEAD	ROAD AND BRIDGE AREA CREW LEADER	1	\$ 38,200.00	Stegal, Timothy	
611	R & B AREA CREW LEAD	ROAD AND BRIDGE AREA CREW LEADER	1	\$ 38,200.00	Bobby Morgan	
611	R & B-CREW LEADER	ROAD AND BRIDGE CREW LEADER	4	\$ 33,400.00	Powell, Albright, Jones, Vacant	
611	R & B-LEO	ROAD AND BRIDGE LIGHT EQUIPMENT OPERATOR	24	\$ 27,400.00		
611	R & B-LUBE TECH	ROAD AND BRIDGE LUBE TECH	1	\$ 28,600.00	Jones, Quintin	
611	R & B-MECHANIC	ROAD AND BRIDGE MECHANIC	2	\$ 28,600.00	Robertson & Cozad	
611	R & B-SHOP	ROAD AND BRIDGE SHOP EMPLOYEE	1	\$ 28,600.00	Vernon Leavelle	
	LIBRARY					
650	LIB-LIBRARIAN	CO LIBRARY LIBRARIAN	1	\$ 39,564.00	Cynthia King	
650	LIB-ASSIST LIB	CO LIBRARY ASSISTANT LIBRARIAN	3	\$ 26,353.68	Dunn, Antomarchi, Murray	
665	EXT-AG & RESCRC	COUNTY EXTENSION AGRICULTURE AND RESOURCE	1	\$ 10,687.36	York, Julie	
665	EXT-FAM & SCI	COUNTY EXTENSION ANIMAL AND SCIENCE	1	\$ 10,687.36	Slover, Kaitlyn	

IN THE COMMISSIONER'S COURT
OF UPSHUR COUNTY, TEXAS

FILED
TERRI ROSS
COUNTY CLERK
2021 SEP 15 AM 11:53
UPSHUR COUNTY, TX.
BY _____
DEPUTY

RESOLUTION
SETTING UPSHUR COUNTY, TEXAS
TAX RATE FOR 2021

WHEREAS, it is necessary for the Upshur County Commissioners' Court to increase the tax rate by 2.22 percent for 2021, in comparison to the calculated no-new revenue tax rate but equal to last year's adopted tax rate (the current rate), in order to provide funds with which to meet budgetary requirements of the County, and to pay expenses necessarily incurred in connection with the services provided by the County to Upshur County residents;

THEREFORE, BE IT ORDERED BY THE COMMISSIONERS COURT:

1. That there is hereby levied and shall be assessed and collected for 2021 Ad Valorem Tax of .61500 per \$ 100 assessed valuation on all taxable property within the county as reflected on the final certified 2021 tax rolls taking into account the tax ceiling properties and any applicable exemptions. This tax rate is hereby adopted as the Maintenance & Operations (M&O) tax rate for 2021.

The internal proration of the M&O rate is as follows:

General Fund	\$ 0.4770
Insurance Fund	\$ 0.1380

2. **THAT THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**
3. That the Upshur County Tax Assessor Collector is hereby authorized to assess and collect taxes of Upshur County, Texas employing the tax rate of .61500 per \$ 100 assessed valuation.

PASSED AND APPROVED on the 15th day of September, 2021.

Motion- "I move that the property tax rate be increased by the adoption of a tax rate of .615, which is effectively a 2.22 percent increase in the tax rate."

Motion Made by: DUSTIN NICHOLSON Seconded by: MIKE ASHLEY

Record Vote below:

Court Members

Judge Todd Tefteller

Commissioner Gene Dolle

Commissioner Dustin Nicholson

Voting Aye:

Voting Nay:

_____	_____
_____	_____
_____	_____

Commissioner Michael Ashley

✓

✓

Commissioner Jay Miller

Rec'd 2
[Signature]
Gene D. Miller
Michael Ashley
[Signature]

FILED
TERRI ROSS
COUNTY CLERK
2021 SEP 15 AM 11:54
UPSHUR COUNTY, TX.
BY _____
DEPUTY

**MOTION OF RATIFICATION OF PROPERTY TAX INCREASE
FOR FISCAL YEAR 2022**

Motion: "I move to ratify the property tax increase reflected in the FY 22 Budget which raises \$ 386,932 or 3.42% more from property taxes than last year's budget."

Motion Made by: GENE DOLLE Seconded by: DUSTIN NICHOLSON

Record Vote below:

Court Members	Voting Aye:	Voting Nay:
Judge Todd Tefteller	<u>✓</u>	_____
Commissioner Gene Dolle	<u>✓</u>	_____
Commissioner Dustin Nicholson	<u>✓</u>	_____
Commissioner Michael Ashley	<u>✓</u>	_____
Commissioner Jay Miller	<u>✓</u>	_____

ATTEST: Terri Ross
Terri Ross, County Clerk or
By Deputy Clerk

Todd Tefteller
Gene Dolle
Dustin Nicholson
Michael Ashley
Jay Miller

FILED
TERRI ROSS
COUNTY CLERK
2021 SEP 15 AM 11:53
UPSHUR COUNTY, TX.
BY _____
DEPUTY