

OLDHAM COUNTY, TEXAS
FY 2021-22 PROPOSED BUDGET

This budget is prepared using a proposed \$.50 Property Tax Rate. Which is equal to last year's Property Tax Rate and below the De Minimis rate.

This budget as proposed will raise more revenue from property taxes than last year's budget by an amount of \$80,876, which is a 5.4216 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$ 14,935.45.

Oldham County Commissioners Court will set the public hearing on this budget at their regular meeting Monday August 9, 2021 to be held on Tuesday September 7, 2021 at 10:00 a.m. in the District Courtroom of the Oldham County Courthouse.

Oldham County will publish notice of this public hearing on Thursday August 19, 2021.

Commissioners Court will adopt the 2021-22 fiscal year budget following the public hearing.

		Description	Line Item	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
Pg	586	GENERAL FUND REVENUE (010)							
		TAXES (1000)							
Vol	256	AD VALOREM	0010	1,824,349.58	1,810,136.01	1,674,181.07	1,491,748.00	1,511,955.00	1,572,624.00
Bk	0R	SALES TAX	0011	215,270.63	261,623.69	160,055.87	190,000.00	150,638.34	190,000.00
		DELINQUENT TAX	0013	11,430.57	25,202.98	7,906.29	10,000.00	19,086.53	10,000.00
		LIQUOR TAX	0015	751.92	957.20	956.22	800.00	1,029.97	1,000.00
		LIEU OF TAXES	0020	790,000.00	2,290,000.00	790,000.00	790,000.00	889,881.70	889,681.00
Doc	20210258	TOTAL TAX	0099	2,841,802.70	4,387,919.88	2,633,099.45	2,482,548.00	2,572,591.54	2,663,305.00
		FEES (2000)							
		MOTOR VEHICLE REGISTRATIO	0020	.00	.00	.00	.00	.00	
		COUNTY JUDGE	0021	20.00	73.00	42.00	50.00	36.00	50.00
		CLERK	0022	30,761.14	41,501.48	44,408.73	37,000.00	37,289.37	40,000.00
		TAX A-C	0023	14,383.63	13,420.05	15,177.86	7,000.00	13,132.00	14,000.00
		COUNTY ATTORNEY	0024	20,071.76	36,846.91	41,188.57	30,000.00	35,213.10	35,000.00
		SHERIFF	0025	8,328.08	6,969.07	4,120.16	5,000.00	5,438.24	5,000.00
		LAW LIBRARY	0026	825.00	1,025.00	1,025.00	1,000.00	550.00	500.00
		STATE FEES	0027	33,668.33	33,536.73	28,823.81	23,000.00	26,092.20	24,000.00
		JUSTICE OF PEACE #3	0028	53,112.79	39,300.35	51,814.70	40,000.00	35,605.88	40,000.00
		CONTINUING EDUCATION FUND	0030	25.00	.00	30.00	.00	18.81	
		COURT REPORTER FEES	0031	495.00	615.00	825.00	500.00	518.69	500.00
		TFC/TRAFFIC	0032	4,819.82	4,289.49	3,570.42	4,000.00	2,234.02	3,500.00
		JURY FEE	0033	.00	.00	.00	.00	.00	
		TOTAL FEES	0099	166,510.55	177,577.08	191,026.25	147,550.00	156,128.31	162,550.00
		FINES (3000)							
		J.P.#3	0040	267,284.40	263,227.15	206,831.08	230,000.00	152,189.48	200,000.00
		J P APPEAL	0041	.00	.00	.00	.00	.00	
		COUNTY COURT FINES	0042	66,243.38	158,245.51	235,980.00	184,000.00	192,678.00	195,000.00
		DISTRICT COURT FINES	0044	110,241.60	190,711.19	104,911.89	110,000.00	95,158.28	110,000.00
		TOTAL FINES	0099	443,769.38	612,183.85	547,722.97	524,000.00	440,025.76	505,000.00
		AIRPORT (4000)							
		LEASE	0050	7,360.00	7,360.00	8,000.00	7,900.00	8,000.00	7,680.00
		WATER	0051	600.00	600.00	660.00	650.00	660.00	660.00
		FUEL	0052	12,975.20	13,093.41	20,582.11	19,000.00	17,727.58	19,000.00
		TOTAL AIRPORT	0099	20,935.20	21,053.41	29,242.11	27,550.00	26,387.58	27,340.00
		INTERGOVERNMENTAL REVENUE (5000)							
		W/COMP SAL. REIMBURSEMENT	0040	.00	.00	.00	.00	.00	
		JUVENILE FUNDS	0050	.00	.00	.00	.00	.00	
		ST. COMP. ATTY SALARY	0060	3,538.92	3,244.01	.00	.00	.00	
		ST.COMP. JUDGE SALARY	0061	25,246.15	25,315.79	25,540.16	25,200.00	20,379.05	25,200.00
		CITY OF VEGA	0062	2,400.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
		ASST. CO. ATTORNEY	0063	.00	.00	.00	.00	.00	
		PCS CONTRACT	0065	11,000.00	12,000.00	11,000.00	12,000.00	11,000.00	12,000.00
		TOBACCO SETTLEMENT	0070	424.71	828.07	437.93	500.00	1,664.81	1,000.00
		INDIGENT DEFENSE	0075	9,593.00	7,215.00	17,902.00	17,000.00	16,809.00	17,000.00
		TDH GRANT	0076	.00	.00	.00	.00	.00	
		EECBG/SECO GRANT	0077	.00	.00	.00	.00	.00	
		OFF EFF/SAFE GRANT	0078	.00	.00	.00	.00	.00	
		H.A.V.A. GRANT	0080	.00	.00	44,480.69	.00	5,000.00	

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Description	Line Item	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
DSHS GRANT	0081	.00	.00	.00	.00	.00	
CRF GRANT	0082	.00	.00	.00	.00	57,750.00	
CESF GRANT	0083	.00	.00	.00	.00	25,000.00	
ARP FUNDS	0084	.00	.00	.00	.00	205,115.50	205,000.00
TOTAL INTERGOVT REVENUE	0099	52,202.78	53,602.87	104,360.78	59,700.00	347,718.36	265,200.00
MISCELLANEOUS REVENUE (9000)							
INVESTMENT INCOME	0080	91,679.65	169,142.60	150,559.62	100,000.00	7,904.76	8,000.00
SALE OF ASSETS	0081	.00	4,850.00	.00	.00	750.00	
ESTRAY	0082	.00	659.45	.00	.00	.00	
JUROR REIMBURSEMENT	0083	.00	.00	.00	6,000.00	3,510.00	3,500.00
APPOINTED ATTORNEY	0084	.00	.00	.00	20,000.00	16,488.44	20,000.00
REFUNDS	0085	3,693.22	3,876.08	10,907.07	.00	1,023.17	
ELECTION FUNDS	0086	.00	.00	.00	6,000.00	946.75	1,000.00
L E OFF TRAINING	0087	.00	.00	.00	1,500.00	1,184.49	1,500.00
PRISONER TRANSPORT	0088	.00	.00	.00	6,000.00	1,428.25	2,000.00
SALARY ASSIST	0089	20,606.74	24,846.51	25,576.93	25,865.00	25,922.01	26,770.00
GRANT FUNDS	0090	.00	.00	.00	.00	.00	
RESTITUTION	0091	.00	.00	.00	.00	.00	
APPLICATION FEES	0092	1,000.00	.00	.00	.00	.00	
DONATIONS	0093	2,465.75	.00	10,000.00	.00	5,050.00	
INSURANCE CLAIMS	0094	57,132.09	111,548.65	12,168.55	10,000.00	.00	
REIMBURSEMENT	0095	.00	12,650.86	13,680.63	10,000.00	5,638.40	
COMMUNITY SERVICE VAN	0096	.00	.00	.00	800.00	664.51	800.00
COMMUNITY CENTER REVENUE	0097	.00	.00	.00	.00	.00	5,000.00
TOTAL MISCELLANEOUS	0099	176,577.45	327,574.15	222,892.80	186,165.00	70,510.78	68,570.00
TOTAL REVENUE	0199	3,701,798.06	5,579,911.24	3,728,344.36	3,427,513.00	3,613,362.33	3,691,965.00
TOTAL TRANSFERS	0999	.00	.00	.00	.00	.00	
TOTAL REVENUE AFTER TRANS	0999	3,701,798.06	5,579,911.24	3,728,344.36	3,427,513.00	3,613,362.33	3,691,965.00

Description	Line Item	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
GENERAL FUND (010)							
COUNTY JUDGE (1010)							
SALARY	0101	56,356.99	56,476.99	57,076.99	57,677.00	48,093.45	58,277.00
JUDGE ST. SUPPLEMENT	0102	25,200.00	25,200.00	25,200.00	25,200.00	21,000.00	25,200.00
SECRETARY	0103	36,225.43	33,795.79	34,395.79	34,996.00	29,192.45	35,596.00
FICA	0106	9,007.42	8,865.39	8,912.04	9,110.00	7,507.69	9,201.00
INSURANCE	0107	17,529.48	18,375.96	19,119.87	19,145.00	15,950.66	20,870.00
RETIREMENT	0108	17,828.02	17,275.16	17,623.33	17,921.00	14,824.83	19,196.00
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
UNEMPLOYMENT COMP.	0117	.00	.00	.00	.00	.00	
SUPPLIES	0130	418.54	533.10	1,007.03	700.00	871.44	1,000.00
REPAIRS & MAINTENANCE	0132	.00	.00	.00	200.00	.00	200.00
EQUIPMENT	0136	.00	.00	.00	.00	.00	
CELL PHONE	0219	1,200.00	1,200.00	1,200.00	1,200.00	1,000.00	1,200.00
TELEPHONE	0220	.00	.00	.00	.00	.00	
POSTAGE	0221	.00	.00	.00	.00	.00	
TRAVEL & EDUCATION EXP.	0230	4,486.67	6,132.68	3,217.73	5,995.18	1,001.52	6,000.00
BONDS	0263	268.00	1,243.00	4.82	4.82	4.82	5.00
DUES & CONFERENCE	0300	870.00	750.00	550.00	1,000.00	1,205.00	1,000.00
TOTAL COUNTY JUDGE	0999	169,390.55	169,848.07	168,307.60	173,149.00	140,651.86	177,745.00
COMMISSIONERS COURT (1020)							
SALARIES	0101	115,358.68	115,838.68	118,238.68	120,639.00	100,649.40	123,039.00
FICA	0106	7,740.32	7,719.56	7,856.15	9,574.00	6,702.88	9,757.00
INSURANCE	0107	34,618.89	36,398.84	37,885.77	37,916.00	31,593.32	41,740.00
RETIREMENT	0108	17,954.06	17,819.71	18,344.24	18,834.00	15,588.62	20,356.00
CAR ALLOWANCE	0110	4,500.00	4,500.00	4,500.00	4,500.00	3,750.00	4,500.00
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
SUPPLIES	0130	45.00	45.00	45.00	100.00	20.00	100.00
EDUCATION EXPENSE	0230	5,348.59	2,183.29	.00	6,000.00	2,042.19	6,000.00
BOND	0263	.00	356.00	.00	400.00	356.00	400.00
DUES & CONFERENCE	0300	2,430.00	2,830.00	1,350.00	3,000.00	2,240.00	3,000.00
LEGAL NOTICES	0305	1,138.90	770.75	1,001.20	1,000.00	275.65	1,000.00
LEGAL FEES	0310	.00	.00	.00	.00	.00	
LITIGATION EXPENSE	0600	.00	.00	.00	5,000.00	5,000.00	5,000.00
TOTAL COMMISSIONERS COURT	0999	189,134.44	188,461.83	189,221.04	206,963.00	168,218.06	214,892.00
EMERGENCY MANAGEMENT COORDINATOR (1030)							
SALARY	0101	1,861.92	.00	5,000.04	5,000.00	4,166.66	5,000.00
FICA	0106	160.77	.00	437.52	438.00	364.60	438.00
INSURANCE	0107	7.55	.00	17.91	19.00	15.58	
RETIREMENT	0108	303.40	.00	855.00	861.00	711.72	913.00
OVERTIME	0111	.00	.00	.00	.00	.00	
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
UNEMPLOYMENT COMP.	0117	.00	.00	.00	.00	.00	
FUEL,OIL & TIRES	0161	.00	.00	.00	500.00	.00	300.00
CELL PHONE	0219	240.00	.00	720.00	720.00	600.00	720.00
TRAVEL & EDUCATION EXP.	0230	.00	.00	507.79	2,000.00	20.00	2,000.00
VEHICLE INSURANCE	0260	.00	.00	.00	200.00	87.00	150.00
VEHICLE MAINTENANCE	0261	.00	.00	.00	500.00	145.76	500.00
DUES	0300	100.00	.00	.00	.00	.00	
TOTAL EMERGENCY MANAGEMEN	9999	2,673.64	.00	7,538.26	10,238.00	6,111.32	10,021.00

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Description	Line Item	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
COUNTY AUDITOR (2100)							
SALARY	0102	50,067.55	50,187.55	52,295.71	52,896.00	44,109.05	53,496.00
ASST AUDITOR	0103	.00	.00	.00	.00	.00	
FICA	0106	3,594.22	3,592.64	3,756.13	4,047.00	3,167.61	4,093.00
INSURANCE	0107	8,729.61	9,162.56	9,539.01	9,551.00	7,957.24	10,435.00
RETIREMENT	0108	7,500.95	7,431.10	7,816.34	7,961.00	6,586.16	8,538.00
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
UNEMPLOYMENT COMP.	0117	.00	.00	.00	.00	.00	
SUPPLIES	0130	212.69	308.64	244.40	500.00	474.82	600.00
EQUIPMENT	0136	.00	.00	14.99	1,000.00	.00	1,000.00
TELEPHONE	0220	.00	.00	.00	.00	.00	
POSTAGE	0221	.00	.00	.00	.00	.00	
EDUCATION EXPENSE	0230	1,351.33	202.08	340.00	2,500.00	100.00	2,500.00
BONDS	0263	93.00	.00	93.00	.00	.00	100.00
DUES & CONFERENCE	0300	175.00	175.00	175.00	200.00	175.00	200.00
TOTAL COUNTY AUDITOR	0999	71,724.35	71,059.57	74,274.58	78,655.00	62,569.88	80,962.00
COUNTY TREASURER (2110)							
SALARY	0101	44,478.31	44,598.31	46,975.75	47,576.00	39,675.75	48,176.00
FICA	0106	3,308.29	3,288.97	3,403.36	3,640.00	2,895.30	3,686.00
INSURANCE	0107	8,708.79	9,145.10	9,522.36	9,533.00	7,942.76	10,435.00
RETIREMENT	0108	6,663.44	6,603.70	7,021.16	7,161.00	5,924.21	7,689.00
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
SUPPLIES	0130	447.83	570.60	585.25	650.00	454.64	1,000.00
REPAIRS & MAINTENANCE	0132	.00	.00	.00	150.00	.00	150.00
EQUIPMENT	0136	.00	.00	.00	1,000.00	.00	1,000.00
TELEPHONE	0220	.00	.00	.00	.00	.00	
POSTAGE	0221	.00	.00	.00	.00	.00	
EDUCATION EXPENSE	0230	1,279.64	1,526.00	508.00	2,000.00	290.00	2,000.00
BONDS	0263	.00	444.00	.00	.00	.00	
DUES	0300	250.00	250.00	250.00	250.00	150.00	275.00
PENALTY & INTEREST	0411	.00	.00	.00	.00	.00	
INTERNET SERVICE	0500	.00	.00	.00	.00	.00	
TOTAL COUNTY TREASURER	0999	65,136.30	66,426.68	68,265.88	71,960.00	57,332.66	74,411.00
COUNTY & DISTRICT CLERK (2120)							
CLERK SALARY	0101	43,878.31	44,448.05	46,375.75	46,976.00	39,175.75	47,576.00
DEPUTY SALARY	0103	34,784.47	54,109.61	56,819.59	71,332.00	56,666.51	72,532.00
EXTRA HELP	0105	.00	.00	.00	.00	.00	
FICA	0106	5,927.06	7,449.15	7,818.15	9,051.00	7,268.36	9,189.00
INSURANCE	0107	17,379.24	24,329.85	23,760.27	28,518.00	23,752.32	31,305.00
RETIREMENT	0108	11,784.31	14,560.81	15,408.70	17,806.00	14,311.64	19,170.00
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
UNEMPLOYMENT COMP.	0117	.00	.00	.00	.00	.00	
SUPPLIES	0130	3,384.77	3,414.73	4,236.86	4,000.00	3,600.54	4,000.00
COPY MACHINE	0131	3,836.98	3,305.52	3,655.62	4,500.00	2,998.20	4,500.00
REPAIRS & MAINTENANCE	0132	.00	.00	.00	100.00	.00	100.00
EQUIPMENT	0136	488.06	874.21	626.07	1,000.00	.00	1,000.00
AUTOMATED SERVICES	0138	.00	.00	.00	.00	.00	
TELEPHONE	0220	.00	.00	.00	.00	.00	
POSTAGE	0221	.00	.00	.00	.00	.00	
EDUCATION EXPENSE	0230	1,190.76	3,293.61	113.60	4,000.00	850.94	4,000.00
BONDS	0263	20.80	916.80	270.00	100.00	.00	1,200.00
DUES	0300	175.00	175.00	50.00	200.00	175.00	200.00

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Description	Line Item	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
GOVERNMENT RECORDS	0410	7,901.74	10,727.68	10,383.97	12,600.00	8,065.44	12,600.00
TOTAL COUNTY & DISTRICT C	0999	130,751.50	167,605.02	169,291.38	200,183.00	156,864.70	207,372.00
TAX ASSESSOR/COLLECTOR (2130)							
TAX A/C SALARY	0101	44,598.31	44,718.31	47,095.75	47,696.00	39,775.75	48,296.00
DEPUTY SALARY	0103	29,920.41	19,427.62	27,176.57	34,425.00	8,492.30	32,676.00
PART TIME SALARY	0105	873.60	6,930.56	.00	.00	.00	
FICA	0106	5,620.23	5,290.15	5,534.54	6,283.00	3,569.71	6,195.00
INSURANCE	0107	15,910.63	14,491.74	15,857.49	19,023.00	10,314.98	20,870.00
RETIREMENT	0108	11,288.46	10,499.64	11,093.98	12,360.00	7,202.80	12,924.00
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
UNEMPLOYMENT COMP.	0117	.00	.00	.00	.00	.00	
SUPPLIES	0130	857.05	708.53	1,108.51	1,000.00	409.37	1,000.00
REPAIRS & MAINTENANCE	0132	106.24	.00	.00	858.93	.00	1,000.00
EQUIPMENT	0136	.00	1,618.82	.00	1,000.00	.00	1,000.00
TAX COLLECTIONS	0137	12,160.92	16,175.86	17,350.86	15,959.00	11,968.98	12,702.00
INTERNET SERVICE	0200	.00	.00	.00	.00	.00	
SEC.O ST.SOFTWARE	0201	.00	.00	.00	.00	.00	
TELEPHONE	0220	.00	.00	.00	.00	.00	
POSTAGE	0221	.00	.00	.00	.00	.00	
EDUCATION EXPENSE	0230	871.42	462.99	.00	3,000.00	450.00	3,000.00
BONDS	0263	10.90	98.90	81.07	632.07	632.07	88.00
DUES	0300	110.00	150.00	125.00	175.00	125.00	125.00
TOTAL TAX ASSESSOR COLLEC	0999	122,328.17	120,573.12	125,423.77	142,412.00	82,940.96	139,876.00
SHERIFF (3200)							
SHERIFF SALARY	0101	53,918.47	54,038.47	58,535.71	59,136.00	49,309.05	60,636.00
DEPUTY SALARY	0103	276,645.99	280,142.18	285,774.33	291,780.00	223,180.23	291,569.00
DISPATCHERS SALARY	0104	194,852.15	195,452.15	201,918.59	205,919.00	170,911.95	217,619.00
FICA	0106	39,880.71	40,789.05	42,067.50	43,516.00	34,091.48	44,510.00
INSURANCE	0107	103,097.14	109,756.88	111,903.02	114,385.00	90,545.79	126,525.00
RETIREMENT	0108	80,325.87	80,020.71	83,241.36	85,610.00	67,512.17	92,860.00
CAR ALLOWANCE	0110	.00	.00	.00	.00	.00	
OVERTIME	0111	.00	.00	.00	1,200.00	89.76	1,200.00
CLOTHING ALLOWANCE	0115	10,762.50	10,800.00	10,725.00	10,800.00	8,587.50	10,800.00
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
UNEMPLOYMENT COMP.	0117	.00	.00	.00	.00	.00	
OFFICE SUPPLIES	0130	6,184.98	5,784.49	5,885.78	5,500.00	4,397.25	6,200.00
FIELD SUPPLIES	0133	1,152.75	1,095.10	899.05	1,200.00	254.23	1,200.00
RADAR LEASE	0134	4,333.32	4,333.32	4,333.32	4,500.00	3,635.77	4,650.00
EQUIPMENT	0136	4,536.18	388.15	1,920.27	5,500.00	5,696.16	5,500.00
OFFICE COMPUTER EQUIPMENT	0139	2,488.44	10,195.64	2,074.07	5,000.00	3,011.21	5,000.00
PRISONERS MEALS	0150	17,585.75	20,006.93	14,124.14	20,000.00	7,417.28	20,000.00
FUEL,OIL & TIRES	0161	40,191.95	30,833.29	28,732.56	41,000.00	18,542.61	41,000.00
TELEPHONE	0220	.00	.00	.00	.00	.00	
POSTAGE	0221	.00	.00	.00	.00	.00	
POSTAGE-JURY	0222	.00	.00	.00	.00	.00	
TRAVEL	0230	2,093.63	2,127.70	630.30	1,800.00	.00	1,800.00
PRISONER TRANSPORT	0231	9,583.18	9,287.45	603.27	16,000.00	19,642.85	19,000.00
VEHICLE INSURANCE	0260	5,405.00	4,906.00	5,436.00	6,300.00	5,729.00	6,300.00
VEHICLE EXPENSE	0261	19,676.81	16,018.69	8,643.80	8,500.00	4,431.36	8,500.00
VEHICLE PURCHASE	0262	28,844.00	35,104.24	44,779.51	46,000.00	45,164.35	50,000.00
BONDS	0263	161.50	161.50	260.52	500.00	262.52	500.00
JAIL SUPPLIES	0292	2,900.12	3,171.54	2,954.56	4,000.00	3,157.92	4,000.00

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Description	Line Item	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
JAIL MAINTENANCE	0293	1,382.81	991.84	637.70	2,500.00	767.49	2,500.00
RADIO MAINTENANCE	0294	1,804.64	1,913.85	1,834.00	4,200.00	7,120.16	3,500.00
DUES & CONFERENCE	0300	.00	150.00	150.00	750.00	.00	750.00
OFFICER TRAINING	0303	392.80	984.20	583.48	1,500.00	2,390.00	1,500.00
LEGAL NOTICES	0305	.00	.00	.00	.00	.00	
INVESTIGATION	0350	650.00	674.00	1,133.00	1,500.00	910.00	1,500.00
PRISONER HOUSING	0359	9,840.00	22,409.75	1,123.75	17,000.00	2,320.00	17,000.00
INMATE SERVICE	0360	4,183.06	3,555.04	1,959.07	3,000.00	634.00	3,000.00
EMPLOYEE SERVICES	0361	329.71	79.99	333.50	1,000.00	.00	1,000.00
COVID EXP 2020	0419	.00	.00	12,254.65	20,000.00	1,008.76	
CONTRACT CARE	0600	19,200.00	16,100.00	15,800.00	21,781.00	13,000.00	21,781.00
SOFTWARE MAINT	0610	11,801.36	11,418.36	9,690.00	12,500.00	9,690.96	15,200.00
TOTAL SHERIFF	0999	954,204.82	972,690.51	960,941.81	1,063,877.00	803,411.81	1,087,100.00
COUNTY ATTORNEY (4300)							
ATTORNEY SALARY	0101	30,475.75	30,595.75	31,195.75	31,796.00	26,525.75	32,396.00
ATTY ST. SUPPLEMENT	0102	2,898.96	2,657.38	.00	.00	.00	
SECRETARY SALARY	0103	59,757.62	63,755.29	68,008.94	69,209.00	57,732.70	70,409.00
INVESTIGATOR	0104	.00	.00	.00	.00	.00	
EXTRA HELP	0105	.00	.00	.00	5,000.00	.00	5,000.00
FICA	0106	6,532.13	6,104.80	6,886.11	8,318.00	5,859.85	8,401.00
INSURANCE	0107	25,267.51	27,319.68	28,436.67	28,486.00	23,714.54	31,305.00
RETIREMENT	0108	13,951.59	14,360.84	14,826.99	16,364.00	12,581.27	17,525.00
OVERTIME	0111	.00	.00	.00	.00	.00	
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
UNEMPLOYMENT COMP.	0117	.00	.00	.00	.00	.00	
SUPPLIES	0130	4,523.27	6,896.64	5,682.95	5,150.00	3,575.34	5,300.00
EQUIPMENT	0136	.00	.00	.00	1,000.00	212.98	1,500.00
COMPUTERS	0139	.00	7,238.21	999.93	3,500.00	.00	7,500.00
TELEPHONE	0220	.00	.00	.00	.00	.00	
POSTAGE	0221	.00	.00	.00	.00	.00	
TRAVEL & EDUCATION EXP.	0230	4,390.17	7,183.83	3,016.99	5,000.00	127.46	5,000.00
BOND	0263	159.00	.00	9.64	400.00	364.64	400.00
DUES	0300	470.00	780.00	380.00	500.00	380.00	500.00
D.A. INVESTIGATIONS	0350	7,313.50	6,959.50	.00	7,000.00	400.00	7,000.00
PROSECUTION	0600	.00	.00	.00	2,500.00	.00	3,000.00
SOFTWARE	0610	.00	2,135.38	2,182.60	5,000.00	2,089.16	5,000.00
TOTAL COUNTY ATTORNEY	0999	155,739.50	175,987.30	161,626.57	189,223.00	133,563.69	200,236.00
DISTRICT COURT (4310)							
SALARY	0103	6,273.77	6,461.98	6,655.83	6,856.00	.00	7,062.00
FICA	0106	.00	.00	.00	.00	.00	
INSURANCE BENEFITS ACCOUN	0107	.00	.00	.00	.00	.00	
RETIREMENT	0108	.00	.00	.00	.00	.00	
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
UNEMPLOYMENT COMP.	0117	.00	.00	.00	.00	.00	
SUPPLIES	0130	.00	.00	.00	.00	.00	
LEGAL & SUNDRY	0203	.00	147.00	.00	200.00	.00	200.00
ADULT PROBATION	0206	1,934.40	1,934.40	1,934.40	5,000.00	.00	5,000.00
JUDGE STIPEND	0207	480.00	480.00	480.00	480.00	360.00	480.00
JUDGES OFFICE EXPENSES	0208	2,206.00	2,206.00	2,206.00	3,000.00	150.00	3,000.00
TRAVEL	0230	.00	.00	.00	200.00	.00	200.00
JURY COMMISSION	0302	.00	.00	.00	.00	.00	
SPECIAL LAWYERS & WITNESS	0304	30,241.17	54,992.77	8,314.95	55,000.00	11,020.00	40,000.00

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CT. REP. & APPELLATE RECO	0305	1,595.64	2,488.96	1,216.56	3,000.00	.00	3,000.00
PUBLIC DEF CAPI MURDER	0306	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
GRAND JURORS	0312	1,060.00	1,752.00	550.00	4,000.00	5,040.00	6,800.00
PETIT JURORS	0322	776.00	718.00	.00	1,500.00	.00	1,500.00
INTERPRETERS	0324	470.61	.00	.00	500.00	.00	500.00
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TOTAL DISTRICT COURT	0999	46,037.59	72,181.11	22,357.74	80,736.00	17,570.00	68,742.00
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COUNTY COURTS (4320)							
SUPPLIES	0132	.00	.00	.00	.00	.00	
JUVENILE PROBATION	0206	15,000.00	15,000.00	22,500.00	22,500.00	22,500.00	22,500.00
BR JUVENILE EXPENSESS	0208	.00	.00	.00	4,000.00	.00	4,000.00
JUVENILE DETENTION	0209	.00	46,152.20	.00	2,000.00	.00	2,000.00
JUDGE EXPENSE	0210	.00	.00	.00	1,737.56	1,737.56	
SPEC.LAWYERS & WITNESSES	0304	1,998.20	2,900.00	2,451.37	2,000.00	4,769.00	5,000.00
COURT REPORTER	0305	248.00	.00	.00	500.00	.00	500.00
PETIT JURORS	0322	.00	.00	.00	700.00	.00	700.00
J.P. COURT JURORS	0323	.00	.00	.00	.00	.00	
INTERPRETERS	0324	120.00	.00	30.00	200.00	.00	200.00
WARRANT SERVICE J.P. COUR	0325	.00	.00	.00	.00	.00	
MENTAL HEALTH FEES	0360	.00	1,249.88	1,944.88	5,000.00	340.00	4,000.00
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TOTAL COUNTY COURT	0999	17,366.20	65,302.08	22,023.51	38,637.56	29,346.56	38,900.00
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JUSTICE OF PEACE #3 (4330)							
J.P. SALARY	0101	46,801.75	46,921.75	48,175.75	48,776.00	40,675.75	49,376.00
CLERK SALARY	0103	68,537.19	61,923.56	67,168.94	68,369.00	57,032.70	69,569.00
PART TIME SALARY	0105	.00	.00	.00	.00	.00	
FICA	0106	8,771.67	8,279.87	8,558.50	8,962.00	7,241.25	9,100.00
INSURANCE	0107	26,059.05	25,115.26	28,487.07	28,514.00	23,758.46	31,305.00
RETIREMENT	0108	17,281.72	16,125.01	17,239.59	17,631.00	14,589.44	18,984.00
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
UNEMPLOYMENT COMP.	0117	.00	.00	.00	.00	.00	
SUPPLIES	0130	4,748.53	3,078.94	4,098.11	5,000.00	2,224.22	5,000.00
REPAIRS & MAINTENANCE	0132	.00	.00	.00	500.00	.00	500.00
CAPITAL EQUIPMENT	0135	2,234.80	3,138.89	4,093.65	28,000.00	1,635.66	10,000.00
CELL PHONE	0219	.00	.00	.00	.00	.00	
TELEPHONE	0220	.00	.00	.00	.00	.00	
POSTAGE	0221	1,500.95	1,500.15	1,491.97	1,500.00	350.97	1,500.00
TRAVEL	0230	1,747.06	2,959.74	2,396.33	3,500.00	201.20	3,500.00
BONDS	0263	13.60	279.60	9.64	200.00	9.64	200.00
DUES & CONFERENCE	0300	290.00	1,285.00	180.00	1,800.00	295.00	1,800.00
SPECIAL LAWYERS & WITNESS	0304	.00	.00	.00	.00	.00	
J.P. COURT JURORS	0323	.00	.00	.00	500.00	.00	500.00
INTERPRETER	0324	120.00	60.00	210.00	200.00	180.00	230.00
WARRANT SERVICE	0325	.00	.00	.00	.00	.00	
CHANGE FUND	0700	.00	.00	.00	.00	.00	
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TOTAL J.P.#3	0999	178,106.32	170,667.77	182,109.55	213,452.00	148,194.29	201,564.00
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EXTENSION SERVICE (5400)							
AGENTS SALARY	0102	22,963.15	23,083.15	23,683.15	24,297.00	20,263.03	24,897.00
SECRETARY SALARY	0103	33,464.47	33,584.47	34,784.47	35,385.00	29,516.35	35,985.00
H. E. AGENT SALARY	0104	22,963.15	23,083.15	23,683.15	24,297.00	20,263.03	24,897.00
EXTRA HELP	0105	.00	.00	.00	.00	.00	
FICA	0106	6,982.47	7,010.07	7,193.65	7,453.00	6,115.81	7,591.00

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Description	Line Item	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
INSURANCE	0107	8,667.75	9,110.60	9,484.26	9,493.00	7,909.49	10,435.00
RETIREMENT	0108	5,012.99	4,973.08	5,198.87	5,326.00	4,407.31	5,744.00
CAR ALLOWANCE	0110	11,999.88	11,999.88	11,999.88	12,000.00	9,999.90	12,000.00
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
UNEMPLOYMENT COMP.	0117	.00	.00	.00	.00	.00	
SUPPLIES	0130	481.95	225.40	58.41	1,650.00	412.66	1,650.00
SHOW RIBBONS	0131	.00	139.29	.00	275.00	.00	275.00
REPAIRS & MAINTENANCE	0132	.00	.00	161.06	600.00	.00	600.00
DEMONSTRATION SUPPLIES	0133	470.36	1,282.94	2,349.71	2,500.00	2,557.53	2,500.00
CAPITAL EQUIPMENT	0135	3,741.16	3,363.46	2,866.37	10,000.00	2,652.72	5,000.00
FUEL	0161	4,687.71	4,030.21	1,893.51	6,500.00	1,921.35	6,500.00
CELL PHONE	0219	1,440.00	1,440.00	1,440.00	1,440.00	1,200.00	1,440.00
TELEPHONE	0220	.00	.00	.00	.00	.00	
POSTAGE/GARDEN WATER	0221	28.50	124.18	45.95	250.00	86.50	250.00
4-H EXPENSE	0225	365.45	489.66	239.49	500.00	439.61	500.00
AG. MEALS & LODGING	0230	5,206.46	5,271.81	3,702.72	5,000.00	2,022.95	5,000.00
H.E. MEALS & LODGING	0233	412.88	2,510.10	652.71	3,500.00	615.78	3,500.00
DUES & CONFERENCE	0300	1,110.00	645.00	1,497.80	1,250.00	714.00	1,250.00
TOTAL EXTENSION SERVICE	0999	129,998.33	132,366.45	130,935.16	151,716.00	111,098.02	150,014.00
COURTHOUSE (6500)							
SUPERVISOR SALARY	0103	.00	.00	.00	.00	.00	
MAINTENANCE SALARY	0104	34,275.67	34,395.67	36,135.79	36,736.00	30,642.45	37,336.00
EXTRA HELP	0105	.00	.00	.00	20,000.00	.00	
FICA	0106	2,512.76	2,513.09	2,648.51	4,341.00	2,244.51	2,857.00
INSURANCE	0107	8,670.81	9,113.18	9,488.49	9,563.00	7,913.16	10,435.00
RETIREMENT	0108	5,134.52	5,093.11	5,400.86	8,539.00	4,575.39	5,959.00
OVERTIME	0111	.00	.00	.00	.00	.00	
WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
UNEMPLOYMENT COMP.	0117	.00	.00	.00	.00	.00	
SUPPLIES	0130	.00	.00	.00	.00	.00	
MAINTENANCE	0181	13,506.41	47,299.10	38,708.79	327,000.00	23,364.28	250,000.00
SUPPLIES	0185	5,198.60	5,853.80	4,748.66	10,000.00	5,082.11	7,000.00
PEST CONTROL	0188	270.00	270.00	225.00	300.00	232.50	720.00
JANITORIAL SERV	0190	.00	.00	.00	.00	.00	20,000.00
TELEPHONE SERVICE	0220	24,168.29	24,154.87	24,395.09	25,000.00	12,235.19	15,000.00
BUILDING INSURANCE	0260	14,310.00	16,165.00	17,310.00	18,000.00	25,137.00	30,000.00
ELECTRICITY	0280	12,404.70	11,891.60	9,034.20	10,000.00	7,093.33	9,000.00
WATER	0281	6,036.64	5,727.14	5,906.64	6,000.00	3,820.20	6,000.00
GAS	0282	3,465.48	2,871.21	3,139.42	5,000.00	4,201.03	5,000.00
CAPITAL OUTLAY	0290	5,197.00	.00	1,500.00	25,000.00	.00	50,000.00
WTR DAM CLAIMS 12/2/17	0400	14,706.00	.00	.00	.00	.00	
COUNTY LONG DISTANCE	0401	.00	.00	.00	.00	.00	
COVID EXP 2020	0419	.00	.00	4,634.25	50,000.00	704.97	1,000.00
TOTAL COURTHOUSE	0999	149,856.88	165,347.77	163,275.70	555,479.00	127,246.12	450,307.00
** NOT FOUND **	1817	.00	.00	.00	.00	.00	
ANNEX (6510)							
MAINTENANCE	0181	12,010.36	35,117.55	470.59	15,000.00	.00	10,000.00
PEST CONTROL	0188	120.00	120.00	100.00	150.00	85.00	210.00
DPS PHONE	0220	.00	.00	.00	.00	.00	
ELECTRICITY	0280	2,010.65	1,759.64	1,359.68	1,500.00	1,000.32	1,500.00
WATER	0281	621.72	621.72	621.72	700.00	518.10	700.00
GAS	0282	1,660.93	1,615.35	1,790.99	1,850.00	1,895.86	2,500.00

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DPS CABLE	0800	.00	.00	.00	.00	.00	
TOTAL ANNEX	0999	16,423.66	39,234.26	4,342.98	19,200.00	3,499.28	14,910.00
COUNTY BARN & ARENA (6520)							
MAINTENANCE	0181	210.15	85,283.97	14,353.13	10,000.00	.00	10,000.00
PEST CONTROL	0188	270.00	270.00	225.00	300.00	167.50	330.00
TELEPHONE	0220	.00	.00	.00	.00	.00	
ELECTRICITY	0280	1,001.42	998.92	992.25	1,500.00	828.50	3,000.00
WATER	0281	687.77	1,006.32	996.54	1,100.00	754.60	2,000.00
GAS	0282	2,569.26	2,429.75	2,206.61	2,500.00	2,750.21	4,000.00
ELEC. 4-H PENS	0283	144.86	149.47	163.33	500.00	526.37	500.00
MAINT. 4-H PENS	0284	.00	.00	.00	500.00	1,009.00	500.00
STOCKSHOW EXPENSE	0310	2,200.00	2,200.00	2,200.00	2,500.00	2,250.00	
TOTAL CO. BARN	0999	7,083.46	92,338.43	21,136.86	18,900.00	8,286.18	20,330.00
AIRPORT (6530)							
FUEL	0161	12,572.98	16,750.90	14,939.60	17,000.00	23,021.65	19,000.00
MAINTENANCE	0181	2,124.58	19,883.90	1,227.00	50,000.00	1,711.04	3,000.00
SUPPLIES	0185	.00	.00	.00	500.00	.00	500.00
TELEPHONE	0220	476.61	478.83	440.70	600.00	.00	
INSURANCE	0260	.00	.00	.00	.00	.00	
ELECTRICITY	0280	1,338.70	1,132.40	1,317.55	1,500.00	1,263.38	1,500.00
CAPITAL OUTLAY	0290	.00	.00	.00	5,000.00	.00	2,500.00
TOTAL AIRPORT	0999	12,263.71	38,246.03	17,924.85	74,600.00	25,996.07	26,500.00
TOWER (6540)							
MAINTENANCE	0181	.00	914.50	.00	500.00	.00	500.00
ELECTRICITY	0280	826.51	998.90	1,167.21	1,300.00	803.17	1,200.00
SPACE LEASE	0405	800.00	800.00	800.00	800.00	800.00	800.00
EXTENDER PURCHASE	0406	.00	.00	.00	.00	.00	
TOTAL TOWER	0999	1,626.51	2,713.40	1,967.21	2,600.00	1,603.17	2,500.00
SWCD BLDG (6550)							
EQUIPMENT	0136	.00	.00	.00	3,400.00	.00	
MAINTENANCE	0181	.00	371.95	.00	1,000.00	.00	
PEST CONTROL	0188	108.00	108.00	90.00	500.00	45.00	
ELECTRICITY	0280	922.18	866.60	765.64	3,800.00	600.28	
WATER	0281	621.72	621.72	621.72	2,650.00	600.85	
GAS	0282	1,635.52	1,701.79	1,734.50	4,000.00	1,735.98	
MOVING EXP	0611	.00	.00	.00	10,000.00	.00	
RENT	0650	3,000.00	3,000.00	3,000.00	3,000.00	2,500.00	
TOTAL SWCD BLDG	9999	6,287.42	6,670.06	6,211.86	28,350.00	5,482.11	
DPS (6560)							
SUPPLIES	0130	.00	.00	.00	.00	.00	
RADAR LEASE	0135	.00	.00	.00	.00	.00	
EQUIPMENT	0136	.00	.00	.00	11,700.00	.00	5,000.00
CABLE	0800	655.73	688.88	722.42	800.00	626.28	800.00
ADM ASST AREA 5B08	0830	6,546.52	10,682.24	.00	.00	.00	
TOTAL DPS	9999	7,202.25	11,371.12	722.42	12,500.00	626.28	5,800.00

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Description	Line Item	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022

COMM CTR & AGRILIFE EXT (6570)							
SUPPLIES	0130	.00	.00	.00	.00	.00	7,000.00
EQUIPMENT	0136	.00	.00	.00	.00	.00	4,000.00
MAINTENANCE	0181	.00	.00	.00	.00	.00	6,000.00
PEST CONTROL	0188	.00	.00	.00	.00	.00	450.00
BUILDING INSURANCE	0260	.00	.00	.00	.00	.00	6,000.00
ELECTRICITY	0280	.00	.00	.00	.00	.00	15,000.00
WATER	0281	.00	.00	.00	.00	.00	7,000.00
GAS	0282	.00	.00	.00	.00	.00	7,000.00
CAPITAL OUTLAY	0290	.00	.00	.00	.00	.00	4,000.00

TOTAL COMM CTR & AGRILIFE	9999	.00	.00	.00	.00	.00	56,450.00

BUILDING FUND (6600)							
CAPITAL IMPROVEMENT	0200	.00	.00	53,243.71	5,500,000.00	2,552,447.81	4,000,000.00

BUILDING FUND TOTALS	0999	.00	.00	53,243.71	5,500,000.00	2,552,447.81	4,000,000.00

LAW LIBRARY (7610)							
PUBLICATIONS	0240	2,888.37	2,586.78	2,967.40	3,000.00	2,917.30	3,000.00

TOTAL LAW LIBRARY	0999	2,888.37	2,586.78	2,967.40	3,000.00	2,917.30	3,000.00

INDIGENT HEALTH CARE (8200)							
QUALIFIED PATIENT CARE	0705	10,650.74	2,671.30	32,519.85	50,000.00	32,054.89	50,000.00
NONQUALIFIED PATIENT CARE	0710	.00	.00	.00	.00	.00	

TOTAL INDIGENT HEALTH CAR	0999	10,650.74	2,671.30	32,519.85	50,000.00	32,054.89	50,000.00

OTHER GENERAL ADMINISTRATION (9000)							
VETERANS SERVICE OFFICER (9900)							
SALARY	0102	3,210.00	3,210.00	3,210.00	3,210.00	2,675.00	3,210.00
FICA	0106	245.64	245.64	245.63	246.00	204.70	246.00
WORKERS COMP.	0116	.00	.00	.00	.00	.00	
UNEMPLOYMENT	0117	.00	.00	.00	.00	.00	
TRAVEL	0230	.00	.00	.00	1,500.00	.00	1,000.00

TOTAL VETERANS SERVICE OF	0999	3,455.64	3,455.64	3,455.63	4,956.00	2,879.70	4,456.00

FIRE/E.M.S. (9910)							
WORKERS COMP.	0116	.00	.00	.00	.00	.00	
FUEL & OIL	0158	.00	.00	.00	.00	.00	
EMERGENCY PHONE	0220	623.82	630.21	628.44	650.00	530.36	650.00
VEHICLE INSURANCE	0260	3,985.00	4,311.00	5,867.00	6,500.00	6,207.50	6,500.00
INSURANCE	0261	.00	.00	.00	.00	.00	
MAINTENANCE REPAIRS	0292	.00	.00	.00	.00	.00	
MISCELLANEOUS	0302	.00	.00	.00	.00	.00	
EMS TRAINING	0303	.00	.00	.00	.00	.00	
FIREMEN TRAINING	0305	.00	.00	.00	.00	.00	
VVFD BLDG.	0400	.00	.00	.00	.00	.00	
CAPITAL EXPENDITURES	0405	611.89	.00	60,404.75	24,000.00	24,000.00	25,000.00
EMS GRANT	0500	.00	.00	.00	.00	.00	
DEPARTMENTS	0600	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00

TOTAL FIRE/E.M.S.	0999	21,220.71	20,941.21	82,900.19	47,150.00	46,737.86	48,150.00

		Line	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Item						

		OTHER (9980)						
		WORKERS COMP 0116	18,043.00	16,809.00	17,938.00	20,000.00	11,919.00	18,000.00
		UNEMPLOYMENT COMP. 0117	513.92	520.32	540.87	2,000.00	401.20	1,000.00
		ADD'L W/ COMP, UNEM/COMP 0130	.00	.00	.00	.00	.00	
		RADAR LEASE 0135	.00	.00	.00	.00	.00	
		RETIREE INSURANCE 0140	3,600.00	3,600.00	300.00	.00	.00	
		JUVENILE CARE 0149	236.00-	350.00-	170.00-	500.00	10.00-	500.00
		WELFARE 0150	492.47	697.79	620.59	1,000.00	145.28	1,000.00
		C O C CONTRACT SERVICE 0151	.00	.00	.00	.00	.00	
		COMMUNITY SERVICE-VAN 0154	81.91	34.56	2.20-	800.00	686.10	800.00
		SOCIAL SERVICES 0155	25,995.47	26,595.47	26,027.49	27,500.00	27,248.42	27,500.00
		ELECTION EXPENSE 0156	8,553.94	83,914.99	15,064.20	60,000.00	24,131.81	85,000.00
		REDISTRICTING EXPENSE 0160	.00	.00	.00	6,000.00	5,000.00	6,000.00
		TELEPHONE SERVICE 0165	.00	.00	.00	.00	.00	
		PROFESSIONAL SERVICE 0170	.00	.00	.00	.00	.00	
		AUDIT 0200	.00	.00	12,000.00	14,000.00	.00	10,000.00
		INTERNET SERVICE 0201	.00	.00	.00	.00	.00	
		VEGA CEMETERY 0202	.00	.00	.00	.00	.00	
		APPRAISAL DISTRICT 0204	26,749.70	35,169.42	37,457.04	34,466.00	34,465.30	28,114.00
		OFFICIALS POSTAGE 0221	6,082.78	4,150.32	4,089.70	6,000.00	4,151.60	6,000.00
		GENERAL LIABILITY 0261	1,581.00	1,544.00	1,584.00	3,000.00	1,870.00	2,500.00
		P.O.L. INSURANCE 0262	5,337.00	5,126.00	4,896.00	7,000.00	4,258.00	6,000.00
		LAW ENFORCEMENT LIABILITY 0263	4,892.00	5,082.00	5,063.00	6,500.00	7,239.00	6,800.00
		ASSOCIATION DUES 0300	1,895.00	1,895.00	1,895.00	2,500.00	1,895.00	2,000.00
		AUTOPSIES & BURIALS 0301	2,575.25	13,779.50	10,440.92	15,000.00	19,510.70	20,000.00
		POSTAGE METER 0315	1,075.66	1,062.79	1,062.79	1,500.00	672.57	1,500.00
		SERVICE AWARDS 0320	189.25	160.93-	174.00	500.00	4.00	500.00
		PENALTY & INTEREST 0411	.00	.00	320.31	500.00	.00	
		COVID EXP 2020 0419	.00	.00	46,733.35	25,000.00	778.06-	1,000.00
		CAPITAL OUTLAY 0601	9,900.00	9,900.00	9,900.00	30,000.00	6,234.01	20,000.00
		CONTINGENCY RESERVE 0602	.00	.00	.00	2,427,455.44	.00	2,092,672.00
		PROPERTY RENTAL 0650	.00	.00	.00	.00	.00	
		LITIGATION 0805	.00	.00	.00	.00	.00	
		REFUNDS 0810	.00	.00	.00	.00	.00	
		I T SERVICES 0820	55,249.60	39,377.68	42,359.14	50,000.00	30,897.37	50,000.00
		WEBSITE & EMAIL SERVICES 0825	1,532.00	2,009.00	2,157.00	3,000.00	2,066.50	5,000.00
		INFLUENCING LEGISLATION 0850	.00	.00	.00	15,000.00	.00	5,000.00
		TRANSFERS 0900	405,000.00	.00	60,000.00	400,000.00	200,000.00	400,000.00

		TOTAL OTHER ADMINISTRATIV 0999	579,103.95	250,756.91	300,451.20	3,159,221.44	382,007.80	2,796,886.00

		TOTAL GENERAL FUND EXPENS 0999	3,050,655.01	3,009,502.42	2,973,436.71	12,097,158.00	5,109,658.38	10,131,124.00
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BUDGET ANALYSYS WORKSHEET
For OLDHAM COUNTY
BUDGET SUMMARY FOR ALL FUNDS

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FUND	DESCRIPTION	REVENUES	APPROPRIATION	BALANCE
010	GENERAL FUND	3,691,965.00	10,131,124.00	6,439,159.00-
TOTAL ALL FUNDS:		3,691,965.00	10,131,124.00	6,439,159.00-

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Description	Line Item	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
SPECIAL ROAD FUND REVENUE (020)							
SPECIAL ROAD FM/LR TAXES	0010	.00	.00	.00	.00	.00	
DELINQUENT TAX	0013	.00	.00	.00	.00	6.96	
F. E. M. A. FUNDS	0020	.00	.00	.00	.00	.00	
TXDOT TRANS GRANT	0093	.00	.00	.00	.00	.00	
MOTOR VEHICLE REGISTRATIO	0020	191,469.14	194,922.90	193,276.20	200,000.00	167,298.16	180,000.00
INVESTMENT INCOME	0080	698.16	1,009.74	264.72	300.00	32.15	20.00
SALE OF ASSETS	0081	5,583.00	.00	.00	.00	.00	
REFUNDS	0085	.00	.00	.00	.00	.00	
EQUIPMENT INCOME	0090	16,700.00	17,162.80	10,850.00	15,000.00	4,750.00	10,000.00
MATERIAL SALES	0091	.00	.00	.00	5,000.00	.00	
PERMITS & FEES	0092	2,000.00	.00	.00	.00	.00	
TXDOT TRANS GRANT	0093	.00	.00	.00	.00	.00	
TRANSFERS	0900	405,000.00	.00	60,000.00	400,000.00	200,000.00	400,000.00
TOTAL SPECIAL ROAD REVENU	0999	621,450.30	213,095.44	264,390.92	620,300.00	372,087.27	590,020.00
TOTAL SPECIAL ROAD REVENU	0999	621,450.30	213,095.44	264,390.92	620,300.00	372,087.27	590,020.00

Description		Line Item	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
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SPECIAL ROAD FM/LR (020)								
	SALARIES	0103	129,991.89	130,351.89	133,951.89	135,752.00	113,214.45	137,552.00
	PART-TIME HELP	0105	.00	.00	.00	.00	.00	
	FICA	0106	10,106.05	10,130.78	10,399.25	10,744.00	8,792.35	10,881.00
	INSURANCE	0107	26,128.04	27,436.42	28,556.98	28,591.00	23,819.65	31,305.00
	RETIREMENT	0108	20,057.07	19,871.49	20,583.17	21,136.00	17,382.16	22,701.00
	OVERTTIME	0111	.00	.00	.00	.00	.00	
	WORKMENS COMP.	0116	.00	.00	.00	.00	.00	
	UNEMPLOYMENT COMP.	0117	.00	.00	.00	.00	.00	
	CONTRACT LABOR	0137	.00	.00	.00	.00	.00	
	FUEL, OIL & TIRES	0159	29,085.72	23,756.95	27,082.57	25,000.00	18,185.74	35,000.00
	MAINTENANCE	0180	27,684.92	8,003.60	11,744.24	20,000.00	5,061.13	20,000.00
	SUPPLIES	0181	9,253.49	10,827.16	13,879.30	15,000.00	14,240.40	15,000.00
	MATERIALS	0185	6,930.44	.00	2,309.00	10,000.00	.00	10,000.00
	BUILDING FUND	0190	.00	.00	.00	44,595.00	49,450.00	5,000.00
	CELL PHONE	0219	2,160.00	2,160.00	2,160.00	2,160.00	1,800.00	2,160.00
	TELEPHONE SERVICE	0220	.00	.00	.00	.00	.00	
	EQUIPMENT INSURANCE	0261	4,130.00	4,525.00	4,643.00	5,000.00	4,484.00	5,000.00
	ROAD REPAIRS	0291	49,850.00	10,200.00	87.60	30,000.00	1,200.00	30,000.00
	LEGAL EXPENSES	0310	.00	.00	.00	.00	.00	
	EQUIPMENT PURCHASES	0405	295,839.34	3,976.12	13,721.75	100,000.00	650.00	200,000.00
	CONTINGENCY RESERVE	0602	.00	.00	.00	400,000.00	.00	226,435.00
	DRUG TESTING	0630	101.72	152.40	.00	200.00	60.00	200.00
	SPRAY CHEMICALS	0640	2,587.61	1,521.40	5,978.48	10,000.00	4,672.01	10,000.00

	TOTAL SPECIAL ROAD EXP.	0999	613,906.29	252,913.21	275,097.23	858,178.00	263,011.89	761,234.00

	TOTAL SPECIAL ROAD	0999	613,906.29	252,913.21	275,097.23	858,178.00	263,011.89	761,234.00
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BUDGET ANALYSYS WORKSHEET
For OLDHAM COUNTY
BUDGET SUMMARY FOR ALL FUNDS

FUND	DESCRIPTION	REVENUES	APPROPRIATION	BALANCE
020	SPECIAL ROAD & BRIDGE FUND	590,020.00	761,234.00	171,214.00-
TOTAL ALL FUNDS:		590,020.00	761,234.00	171,214.00-

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Description	Line Item	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
=====							
LATERAL ROAD FUND REVENUE (030)							
STATE TREASURER	0063	13,013.44	12,999.92	12,994.40	13,000.00	12,981.28	13,000.00
INVESTMENT INCOME	0080	3.42	4.44	2.55	.00	.22	

TOTAL LATERAL ROAD REVENU	0999	13,016.86	13,004.36	12,996.95	13,000.00	12,981.50	13,000.00

TOTAL LATERAL ROAD REVENU	0999	13,016.86	13,004.36	12,996.95	13,000.00	12,981.50	13,000.00
=====							

Run Date: 08/11/21
 Run Time: 10:14:33
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BUDGET ANALYSYS WORKSHEET -- (FUND: 030) LATERAL ROAD & BRIDGE FUND
 For OLDHAM COUNTY
 Budget Analysis worksheet of Expenses
 Budget Year:

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Description	Line Item	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
=====							
LATERAL ROAD (030)							
LABOR	0104	.00	.00	.00	.00	.00	
OIL & GAS	0158	13,013.49	12,999.21	12,997.31	13,641.00	12,981.28	13,641.00
MATERIAL	0291	.00	.00	.00	.00	.00	
ROAD CONSTRUCTION & MAINT	0404	.00	.00	.00	.00	.00	

TOTAL LATERAL ROAD EXP.	0999	13,013.49	12,999.21	12,997.31	13,641.00	12,981.28	13,641.00

TOTAL LATERAL ROAD	0999	13,013.49	12,999.21	12,997.31	13,641.00	12,981.28	13,641.00
=====							

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Run Time: 10:14:33
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BUDGET ANALYSYS WORKSHEET
For OLDHAM COUNTY
BUDGET SUMMARY FOR ALL FUNDS

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FUND	DESCRIPTION	REVENUES	APPROPRIATION	BALANCE
030	LATERAL ROAD & BRIDGE FUND	13,000.00	13,641.00	641.00-
TOTAL ALL FUNDS:		13,000.00	13,641.00	641.00-

2021 Tax Rate Calculation Worksheet

Date: 08/03/2021 02:02 PM

Taxing Units Other Than School Districts or Water Districts

Doc Bk Vol Pg
20210258 OR 254 604

Oldham County

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$298,349,509
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$298,349,509
4. 2020 total adopted tax rate.	\$0.50000/\$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.	\$298,349,509
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.	\$0
A. Absolute exemptions. Use 2020 market value:	\$232,622
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$232,622
C. Value loss. Add A and B. ⁵	
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.	\$232,622
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.	\$298,116,887
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$1,490,584
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 preceding tax year 2020. ⁸	\$0

17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.¹⁰	\$1,490,584
<p>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</p> <p>A. Certified values:</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:</p> <p>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:</p> <p>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</p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	<p>\$306,934,831</p> <p>\$7,589,978</p> <p>\$0</p> <p>\$0</p> <p>\$314,524,809</p>
<p>19. Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>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</p> <p>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</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p>
<p>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</p>	<p>\$0</p>
<p>21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20.¹⁷</p>	<p>\$314,524,809</p>
<p>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</p>	<p>\$0</p>
<p>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 improvement is a building, structure, fixture or fence erected on or affixed to land. New</p>	<p>\$2,987,090</p>

additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$2,987,090
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$311,537,719
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.47846/\$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	\$0.47846/\$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.	\$0.50000/\$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> .	\$298,349,509
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$1,491,747
<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 style="text-align: right;">\$0</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 style="text-align: right;">\$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 style="text-align: right;">\$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 style="text-align: right;">\$0</p> <p>E. Add Line 30 to 31D.</p> <p style="text-align: right;">\$1,491,747</p>	
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$311,537,719
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.47883/\$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 style="text-align: right;">\$0</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 style="text-align: right;">\$0</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>\$0.00000/\$100</p> <p>\$0.00000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$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>\$0.00000/\$100</p>

<p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0.00000/\$100 \$0.00000/\$100</p>
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0 \$0 \$0/\$100 \$0/\$100</p>
<p>39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.47883/\$100</p>
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$185,444 \$0.05952 \$0.53835</p>
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$0.55719/\$100</p>
<p>D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing</p>	<p>\$0.00000/\$100</p>

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	99.00%
B. Enter the 2020 actual collection rate	99.00%
C. Enter the 2019 actual collection rate	99.50%
D. Enter the 2018 actual collection rate	99.00%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	99.00%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$0
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$314,524,809
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.00000/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.55719/\$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.	\$0.00000/\$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.	\$0.55719/\$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)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$185,444
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$314,524,809
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.05896/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.47846/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.47846/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.55719/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.49823/\$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> .	\$314,524,809
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.00000/\$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).	\$0.49823/\$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.	\$0.10140
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.	\$0.00000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.10140/\$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).	\$0.59963/\$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>	\$0.47883/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$314,524,809
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.15896
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.00000/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.63779/\$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 year⁴⁷.

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 \$0.47846/\$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) \$0.59963/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.63779/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date

STATE OF TEXAS

COUNTY OF OLDHAM

I hereby certify that this instrument was FILED on the date and at the time stamped hereon by me; and was duly RECORDED, In Volume 254 Page 585 of the OPR RECORDED of Oldham County, Texas, on 8-13-2021



DARLA LOOKINGBILL
 CLERK COUNTY COURT
 OLDHAM COUNTY, TEXAS

BY Sharrice Linn DEPUTY