

Cochran County, Texas

Adopted Budget

2023



“This budget will raise \$124,390 or 3.48% more revenue from property taxes than last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$10,418.”

The members of the Commissioners Court voting on the adoption of the 2022 budget:

For: Comm. Roberts, Comm. Evans, Comm. Silhan, Comm. Morin

Against:

Type of Levy:	General		Farm to Market/ Flood Control		County-Wide School Equalization**	
	2021	2022	2021	2022	2021	2022
Property Tax Rate	0.78810	0.61750	0.27260	0.20920	0.10930	0.08500
No-New-Revenue Tax Rate	0.89870	0.80180	0.31080	0.20540	0.11150	0.08240
No-New-Revenue M & O* Tax Rate	0.91830	0.59700	0.31010	0.20550	0.11150	0.08250
Voter-Approval Tax Rate	0.94830	0.83040	0.32090	0.21260	0.12040	0.08530
De Minimus Rate	1.06440	0.70860	N/A	0.31760	N/A	0.19410

*Maintenance and Operations

**For informational purposes only

As of July 31, 2022, Cochran County has zero (\$0) debt obligation.

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Order Adopting Changes to Proposed Budget for 2023

It is hereby ordered that the proposed budget for calendar year 2023 be changed in the following manner prior to adoption as the official budget of Cochran County:

2022 Tax Rates for County-Wide School Equalization on Proposed Budget Cover Elections Maintenance Contracts, increase from \$8,500 to \$9,300

Passed and approved this 12th day of September, 2022.

We prefer not to publish signatures on the internet.

Pat Sabala Henry, County Judge

We prefer not to publish signatures on the internet.

Timothy Roberts, Commissioner

We prefer not to publish signatures on the internet.

Eric Silhan, Commissioner

We prefer not to publish signatures on the internet.

Matt Evans, Commissioner

We prefer not to publish signatures on the internet.

Reynaldo Morin, Commissioner

We prefer not to publish signatures on the internet.

Attest: Lisa Smith, Clerk

Order Adopting Budget for 2023

It is hereby ordered that the attached budget for calendar year 2023 be adopted as the official budget of Cochran County, including ordered changes, and that the level of budgetary control of expenditures shall be the “Category” level rather than the “Line Item” level.

Passed and approved this 12th day of September, 2022.

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Eric Silhan, Commissioner

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Matt Evans, Commissioner

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Reynaldo Morin, Commissioner

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Attest: Lisa Smith, Clerk

Order Setting Tax Rates

Be it ordered by the Cochran County Commissioners Court, in a properly posted and advertised meeting held this 12th day of September, 2022 in the Cochran County Courthouse, that the following tax rate be adopted for the tax year 2022:

General Levy \$0.6175 per \$100 valuation
Farm-to-Market/Flood Control levy \$.2092 per \$100 valuation

Total rate \$0.8267 per \$100 valuation

THIS TAX RATE WILL RAISE \$124,390, or 3.48%, MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET TAX RATE. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$10,418.

Neither partial payments nor discounts will be allowed unless mandated by state law.

Passed and approved this 12th day of September, 2022.

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Reynaldo Morin, Commissioner

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Attest: Lisa Smith, Clerk

COCHRAN COUNTY, TEXAS

COUNTY OFFICIALS 2022

Pat Phelan	Judge, 286th Judicial District
Pat Sabala Henry	County Judge
Timothy Roberts	Commissioner, Precinct 1
Matt Evans	Commissioner, Precinct 2
Eric Silhan	Commissioner, Precinct 3
Reynaldo Morin	Commissioner, Precinct 4
Jorge De La Cruz	County Sheriff
Amanda Martin	County Attorney
Donna Schmidt	Justice of the Peace, Precinct 1
Angela Overman	District Attorney
Ricky Davidson	Constable, Precinct 1
Lisa Smith	County & District Clerk
Doris Sealy	County Treasurer
Dixie Mendoza	County Tax Assessor-Collector
Beverly McClellan	County Auditor

Budget Letter

July 31, 2022

To Whom It May Concern:

Pursuant to state law, the Cochran County Judge serves as the budget officer for the county. Assisted by the County Auditor, and with input from elected officials and department heads, the judge prepares a proposed budget each summer. Through a series of public meetings, the budget is then considered, amended if necessary, and adopted by the Cochran County Commissioners Court. Once adopted, the budget can be amended only by action of the court.

In Cochran County, funds are spent on a variety of efforts which are aimed at providing citizens with necessary services and improving the quality of life in our communities. In addition to the maintenance of roads, the county provides funding for facilities, court systems, law enforcement, emergency medical services, fire protection, recreational opportunities, senior citizens, parks, cemetery, a library and youth activities such as stock shows and a shooting range.

As shown by this budget, all Cochran County Funds are estimated to be on a cash basis at the beginning of the next budget year, January 1, 2023. Please feel free to speak with the County Judge or any of the County Commissioners if you have questions, concerns or suggestions regarding the county budget. Our process is open and transparent, and we are always interested in feedback from our citizens.

Cochran County has no indebtedness as of today, July 31, 2022.

Respectfully submitted,

We prefer to not publish signatures on the internet

Pat Sabala Henry, County Judge

We prefer to not publish signatures on the internet

Beverly McClellan, County Auditor

Ad-Valorem Tax Revenue Estimation for Budget Year 2023

General Levy

Total Appraised Value per CAD	570,085,020		
Total Assessed Value per CAD	570,010,920		
Total Taxable Value per CAD	\$ 447,907,869		
Tax Rate per \$100 value:		\$	0.6175
Tax Levy for General Revenue (1)		\$	2,765,831

Farm-to-Market/Flood Control Levy

Total Appraised Value per CAD	\$ 570,067,413		
Total Assessed Value per CAD	\$ 569,993,313		
Taxable Value	\$ 445,970,333		
Tax Rate per \$100 value:		\$	0.2092
Tax Levy for FM/FC (2)		\$	932,970
Total Tax Levy for General & FM/FC:		\$	3,698,801
Estimated Collection Percentage During Budget Year			98%
Total Estimated Current Collections During 2023		\$	3,624,825

(1) 98% of this levy = \$ 2,710,514 -See page 18, account number 000-4310.110

(2) 98% of this levy = \$ 914,311 -See page 50, account number 000-4318.130

TAX COLLECTION HISTORY

BUDGET YEAR	APPRAISED VALUATION	RATE PER \$100	TOTAL AMOUNT LEVIED	COLLECTED DURING BUDGET YR.	PERCENT OF CURRENT LEVY
1993	583,489,050	0.3060	1,784,154	1,843,993	103.35%
1994	498,147,260	0.3720	1,851,555	1,778,985	96.08%
1995	354,149,430	0.5300	1,874,619	1,877,096	100.13%
1996	310,153,540	0.5300	1,641,419	1,602,256	97.61%
1997	318,773,220	0.5580	1,773,800	1,812,895	102.20%
1998	353,193,650	0.5400	1,903,511	1,836,348	96.47%
1999	321,309,630	0.6340	2,032,914	2,025,007	99.61%
2000	250,353,117	0.8050	2,012,329	2,078,898	103.31%
2001	279,122,480	0.7452	2,073,360	1,859,300	89.68%
2002	334,411,030	0.6550	2,184,174	2,188,199	100.18%
2003	301,110,640	0.7280	2,184,968	2,238,375	102.44%
2004	305,475,260	0.7378	2,246,605	2,261,416	100.66%
2005	324,467,990	0.7378	2,386,727	2,558,037	107.18%
2006	382,185,080	0.6700	2,552,364	2,030,571	79.56%
2007	503,328,640	0.5590	2,809,100	2,835,143	100.93%
2008	570,783,830	0.5334	3,040,154	3,198,446	105.21%
2009	723,327,490	0.4934	3,564,899	4,515,797	126.67%
2010	610,707,970	0.5849	3,566,651	3,514,909	98.55%
2011	729,485,690	0.5200	3,787,241	3,184,921	84.10%
2012	791,481,505	0.4790	3,785,605	4,704,580	124.28%
2013	927,665,437	0.4390	4,067,348	4,243,935	104.34%
2014	857,515,207	0.5160	4,379,464	4,318,329	98.60%
2015	833,216,599	0.5306	4,368,938	3,168,812	72.53%
2016	532,729,006	0.8353	4,366,744	4,513,631	103.36%
2017	319,426,911	1.1000	3,386,618	3,593,862	106.12%
2018	343,159,511	1.1000	3,644,042	3,416,900	93.77%
2019	367,025,648	1.0900	3,865,940	3,882,419	100.43%
2020	866,901,175	1.0500	4,132,864	4,033,318	97.59%
2021	549,702,924	1.0298	4,132,864	2,589,688	62.66%
2022*	472,741,034	1.0607	3,574,411	2,589,660	72.45%
*estimated					

SUMMARY OF BUDGET FOR 2023 AND COMPARISON OF 2022 FIGURES
ALL BUDGETARY FUNDS COMBINED

Item	2021 Actual	2022 Adopted Budget	2023 Adopted Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	5,191,056	5,038,154	6,683,169	1,645,015
Ad Valorem Taxes	3,615,498	3,578,922	3,624,825	45,903
Other Receipts	711,221	887,620	978,120	90,500
Total Receipts	4,326,719	4,466,542	4,602,945	136,403
Total Resources	9,517,775	9,504,696	11,286,114	1,781,418
Total Expenditures	4,765,411	5,845,587	6,257,301	411,714
Ending Balances	4,752,364	3,659,109	5,028,813	1,369,704

SUMMARY OF BUDGET FOR 2023 AND COMPARISON OF 2022 FIGURES
GENERAL FUND

Item	2021 Actual	2022 Budget	2023 Adopted Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	3,308,120	3,373,588	3,453,641	80,053
Ad Valorem Taxes	2,688,795	2,661,537	2,710,514	48,977
Other Receipts	391,294	615,200	607,600	(7,600)
Total Receipts	3,080,089	3,276,737	3,318,114	41,377
Total Resources	6,388,209	6,650,325	6,771,755	121,430
Total Expenditures	3,346,200	4,259,289	4,486,726	227,437
Transfers to Airport Fund	-	20,000	20,000	-
Ending Balances	3,042,010	2,371,036	2,265,029	(106,007)

The General Fund is used to account for all revenues and activities except those required to be accounted for in another fund.

SUMMARY OF BUDGET FOR 2023 AND COMPARISON OF 2022 FIGURES
ROAD AND BRIDGE FUND

Item	2021 Actual	2022 Budget	2023 Adopted Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	1,569,143	1,369,342	2,938,361	1,569,019
Ad Valorem Taxes	926,703	917,385	914,311	(3,074)
Other Receipts	280,990	251,500	337,500	86,000
Transfers from Other Funds	-	-	-	-
Total Receipts	1,207,693	1,168,885	1,251,811	82,926
Total Resources	2,776,836	2,538,227	4,190,172	1,651,945
Total Expenditures	1,407,494	1,501,406	1,682,299	180,893
Ending Balances	1,369,342	1,036,821	2,507,873	1,471,052

The Road and Bridge Fund is a special revenue fund required by the Texas Constitution, Article VII, Section 9. It is used to account for the proceeds of the Farm to Market and lateral Road tax levy, motor vehicle registration fees, traffic fines and other revenues required by law to be spent only on road construction and maintenance.

SUMMARY OF BUDGET FOR 2023 AND COMPARISON OF 2022 FIGURES
PERSONAL BOND OFFICE FUND

Item	2021 Actual	2022 Budget	2023 Adopted Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	14,495	14,495	14,495	-
Ad Valorem Taxes	-	-	-	-
Other Receipts	-	100	100	-
Total Receipts	-	100	100	-
Total Resources	14,495	14,595	14,595	-
Total Expenditures	-	7,000	7,000	-
Ending Balances	14,495	7,595	7,595	-

The Personal Bond Office Fund is a special revenue fund created in January 1991, to account for personal bond fees according to V.T.C.A., Code of Criminal Procedure, Article 17.42. The use of these personal bond fees is restricted to the operational expenses of the personal bond office, including extradition costs.

SUMMARY OF BUDGET FOR 2023 AND COMPARISON OF 2022 FIGURES
ALTERNATIVE DISPUTE RESOLUTION SYSTEM FUND

Item	2021 Actual	2022 Budget	2023 Adopted Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	1,907	2,077	2,017	(60)
Ad Valorem Taxes	-	-	-	-
Other Receipts	220	320	320	-
Total Receipts	220	320	320	-
Total Resources	2,127	2,397	2,337	(60)
Total Expenditures	50	320	320	-
Ending Balances	2,077	2,077	2,017	(60)

The Alternative Dispute Resolution System Fund is a special revenue fund used to account for the proceeds of the Alternative Dispute Resolution System fees paid as court costs in each civil case, except suite for delinquent taxes, filed in a county or district court. Vernon's Texas Codes Annotated, Civil Practice and Remedies Code §152.004 mandates the creation of a separate fund.

SUMMARY OF BUDGET FOR 2023 AND COMPARISON OF 2022 FIGURES
LATERAL ROAD FUND

Item	2021 Actual	2022 Budget	2023 Adopted Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	152,010	178,401	158,401	(20,000)
Ad Valorem Taxes	-	-	-	-
Other Receipts	26,391	16,000	16,000	-
Total Receipts	26,391	16,000	16,000	-
Total Resources	178,401	194,401	174,401	(20,000)
Total Expenditures*	-	40,000	40,000	-
Ending Balances	178,401	154,401	134,401	(20,000)

*Includes transfer to R&B

The Lateral Road Fund is used to account for the county's share of motor fuels tax collected by the State. This fund was originally set up under V.T.C.A., Transportation Code 153.503, which was later repealed. It now falls under Transportation Code 256.005 and Tax Code 162.503 and can only be used for improvements or construction on the county's lateral roads.

SUMMARY OF BUDGET FOR 2023 AND COMPARISON OF 2022 FIGURES
COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

Item	2021 Actual	2022 Budget	2023 Adopted Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	51,266	53,750	59,350	5,600
Ad Valorem Taxes	-	-	-	-
Other Receipts	6,925	10,600	10,600	-
Total Receipts	6,925	10,600	10,600	-
Total Resources	58,191	64,350	69,950	5,600
Total Expenditures	951	5,000	5,000	-
Ending Balances	57,240	59,350	64,950	5,600

The County Clerk Records Management and Preservation Fund is a special revenue fund required by V.T.C.A., Local Government Code, §203.003(5). This fund is used to account for fees charged by the County Clerk under V.T.C.A., Local Government Code §118.011 which can only be used to provide funds for specific records preservation and automation projects.

SUMMARY OF BUDGET FOR 2023 AND COMPARISON OF 2022 FIGURES
COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

Item	2021 Actual	2022 Budget	2023 Adopted Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	9,479	11,452	10,752	(700)
Ad Valorem Taxes	-	-	-	-
Other Receipts	1,973	800	800	-
Total Receipts	1,973	800	800	-
Total Resources	11,452	12,252	11,552	(700)
Total Expenditures	-	1,500	1,500	-
Ending Balances	11,452	10,752	10,052	(700)

The County Records Management and Preservation Fund is a special revenue fund created pursuant to V.T.C.A., Local Government Code, §203.003(6). It is used to account for records management and preservation fees authorized under V.T.C.A., Local Government Code §118.052, 118.0546, and 118.0645, V.T.C.A., Government Code §51.317, and V.T.C.A., Code of Criminal Procedure, Art. 102.005(d), which may be spent only for records management, preservation or automation purposes in the county.

SUMMARY OF BUDGET FOR 2023 AND COMPARISON OF 2022 FIGURES
COURTHOUSE SECURITY FUND

Item	2021 Actual	2022 Budget	2023 Adopted Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	6,939	17,592	13,192	(4,400)
Ad Valorem Taxes	-	-	-	-
Other Receipts	1,152	2,600	2,600	-
Total Receipts	1,152	2,600	2,600	-
Total Resources	8,092	20,192	15,792	(4,400)
Total Expenditures	(9,500)	7,000	7,000	-
Ending Balances	17,592	13,192	8,792	(4,400)

The Courthouse Security Fund is a special revenue fund created pursuant to V.T.C.A., Code of Criminal Procedure, Art. 102.017, to account for court costs on convictions which can only be used to finance certain items when used for the purpose of providing security services for buildings housing a district or county court.

SUMMARY OF BUDGET FOR 2023 AND COMPARISON OF 2022 FIGURES
COURT REPORTER SERVICE FUND

Item	2021 Actual	2022 Budget	2023 Adopted Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	2,244	2,419	2,419	(0)
Ad Valorem Taxes	-	-	-	-
Other Receipts	175	300	300	-
Total Receipts	175	300	300	-
Total Resources	2,419	2,719	2,719	(0)
Total Expenditures	-	1,200	1,200	-
Ending Balances	2,419	1,519	1,519	(0)

The Court Reporter Service Fund is used to account for fees collected under V.T.C.A., Government Code §51.601. The Commissioners Court of the county shall administer the Court Reporter Service Fund to assist in the payment of court-reporter-related services, that may include maintaining an adequate number of court reporters to provide services to the courts, obtaining court reporter transcription services, close-caption transcription machines, Braille transcription services, or other transcription services to comply with state or federal laws, or providing any other service related to the functions of a court reporter.

SUMMARY OF BUDGET FOR 2023 AND COMPARISON OF 2022 FIGURES
AIRPORT FUND

Item	2021 Actual	2022 Budget	2023 Adopted Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	75,453	57,336	30,541	(26,795)
Ad Valorem Taxes	-	-	-	-
Other Receipts	2,100	2,300	2,300	-
Transfer from General Fund	-	20,000	20,000	-
Total Receipts	2,100	22,300	22,300	-
Total Resources	77,553	79,636	52,841	(26,795)
Total Expenditures	20,216	26,372	26,256	(116)
Ending Balances	57,336	53,264	26,585	(26,679)

The Airport Fund was created in 1997 (for 1998 budget) due to requirements of a state grant for airport improvements. It has been continued since that time as other grants have extended the requirement.

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

REVENUE SUMMARY				

TAXES	2,661,537.00	2,765,514.00	103,977.00	3.91
LICENSES & PERMITS	6,000.00	11,000.00	5,000.00	83.33
INTERGOVERNMENTAL REVENUE	70,500.00	70,500.00	0.00	0.00
CHARGES FOR SERVICES	193,950.00	193,950.00	0.00	0.00
FINES & FORFEITURES	0.00	400.00	400.00	0.00
MISCELLANEOUS	344,750.00	276,750.00	(68,000.00)	19.72-
TRANSFERS FROM OTHER FUND	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	3,276,737.00	3,318,114.00	41,377.00	1.26
=====				
EXPENDITURE SUMMARY				

COUNTY JUDGE	149,885.00	150,911.00	1,026.00	0.68
COUNTY AND DISTRICT CLERK	262,578.00	270,579.00	8,001.00	3.05
VETERANS' SERVICE OFFICER	1,872.00	1,872.00	0.00	0.00
NON-DEPARTMENTAL	408,320.00	438,800.00	30,480.00	7.46
COUNTY COURT	22,100.00	22,100.00	0.00	0.00
DISTRICT COURT	84,291.00	85,035.00	744.00	0.88
JUSTICE OF THE PEACE	122,345.00	165,321.00	42,976.00	35.13
COUNTY ATTORNEY	179,566.00	178,669.00	(897.00)	0.50-
DISTRICT ATTORNEY	32,646.00	33,219.00	573.00	1.76
ELECTIONS	97,490.25	70,055.00	(27,435.25)	28.14-
COUNTY AUDITOR	105,497.00	146,106.00	40,609.00	38.49
COUNTY TREASURER	140,518.00	123,312.00	(17,206.00)	12.24-
TAX ASSESSOR/COLLECTOR	248,844.00	254,669.00	5,825.00	2.34
COURTHOUSE	215,828.00	223,138.00	7,310.00	3.39
COUNTY JAIL	401,369.00	426,664.00	25,295.00	6.30
CEMETERY	114,526.00	117,886.00	3,360.00	2.93
CONSTABLE	73,371.00	73,684.00	313.00	0.43
SHERIFF	978,483.00	1,016,228.00	37,745.00	3.86
ADULT PROBATION	300.00	300.00	0.00	0.00
JUVENILE PROBATION	51,592.00	51,592.00	0.00	0.00
PUBLIC SAFETY * OTHER	109,000.00	109,000.00	0.00	0.00
WELFARE	12,250.00	12,250.00	0.00	0.00
COUNTY LIBRARY	97,463.00	103,712.00	6,249.00	6.41
MUSEUM	12,140.00	12,275.00	135.00	1.11
COUNTY PARK	80,210.00	82,305.00	2,095.00	2.61
ACTIVITY BUILDING	145,442.00	147,766.00	2,324.00	1.60
SENIOR CITIZENS	75,000.00	75,000.00	0.00	0.00
EXTENSION SERVICE	91,018.00	94,278.00	3,260.00	3.58
TRANSFERS TO OTHER FUNDS	20,000.00	20,000.00	0.00	0.00
*** TOTAL EXPENDITURES ***	4,333,944.25	4,506,726.00	172,781.75	3.99
=====				
** REVENUES OVER(UNDER) EXPENDITURES **	(1,057,207.25)	(1,188,612.00)	(131,404.75)	12.43
=====				

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

15 -ROAD & BRIDGE FUND

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

REVENUE SUMMARY				

TAXES	917,385.00	935,311.00	17,926.00	1.95
LICENSES & PERMITS	185,000.00	185,000.00	0.00	0.00
FINES & FORFEITURES	22,000.00	22,000.00	0.00	0.00
MISCELLANEOUS	44,500.00	109,500.00	65,000.00	146.07
TRANSFERS FROM OTHER FUND	0.00	0.00	0.00	0.00
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*** TOTAL REVENUES ***	1,168,885.00	1,251,811.00	82,926.00	7.09
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EXPENDITURE SUMMARY				

COMMISSIONERS COURT	319,871.00	322,448.00	2,577.00	0.81
PRECINCT ONE	208,995.00	212,519.00	3,524.00	1.69
PRECINCT TWO	241,099.00	486,409.00	245,310.00	101.75
PRECINCT THREE	376,883.00	424,364.00	47,481.00	12.60
PRECINCT FOUR	354,558.00	236,559.00	(117,999.00)	33.28-
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*** TOTAL EXPENDITURES ***	1,501,406.00	1,682,299.00	180,893.00	12.05
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** REVENUES OVER(UNDER) EXPENDITURES **	(332,521.00)	(430,488.00)	(97,967.00)	29.46
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES				
TAXES				
000-4310.110 CURRENT TAXES-GENERAL LEVY	2,606,537.00	2,710,514.00	103,977.00	3.99
000-4310.120 DELINQUENT TAXES	35,000.00	35,000.00	0.00	0.00
000-4319.120 PENALTY AND INTEREST	20,000.00	20,000.00	0.00	0.00
TOTAL TAXES	2,661,537.00	2,765,514.00	103,977.00	3.91
LICENSES & PERMITS				
000-4321.600 BURIAL AND MONUMENT PERMITS	6,000.00	6,000.00	0.00	0.00
000-4321.601 BLEDSOE CEMETERY-LEASE	0.00	5,000.00	5,000.00	0.00
TOTAL LICENSES & PERMITS	6,000.00	11,000.00	5,000.00	83.33
INTERGOVERNMENTAL REVENUE				
000-4333.301 STATE COMP-MIXED BEVERAGE T	300.00	300.00	0.00	0.00
000-4333.305 OTHER STATE GRANTS	10,000.00	10,000.00	0.00	0.00
000-4333.400 STATE SAL SUPP FOR CNTY OFF	60,200.00	60,200.00	0.00	0.00
TOTAL INTERGOVERNMENTAL REVENUE	70,500.00	70,500.00	0.00	0.00
CHARGES FOR SERVICES				
000-4340.100 COUNTY JUDGE	200.00	200.00	0.00	0.00
000-4340.200 SHERIFF	4,000.00	4,000.00	0.00	0.00
000-4340.300 COUNTY ATTORNEY	1,800.00	1,800.00	0.00	0.00
000-4340.400 COUNTY AND DISTRICT CLERK	70,000.00	70,000.00	0.00	0.00
000-4340.401 CRT INITIATED GUARDIANSHIP	200.00	200.00	0.00	0.00
000-4340.402 RECORDS ARCHIVE FEE 118.011	10,000.00	10,000.00	0.00	0.00
000-4340.500 TAX ASSESSOR/COLLECTOR	95,000.00	95,000.00	0.00	0.00
000-4340.600 DISTRICT ATTORNEY	0.00	0.00	0.00	0.00
000-4340.700 TREASURER	2,000.00	2,000.00	0.00	0.00
000-4340.801 JUSTICE OF THE PEACE	5,000.00	5,000.00	0.00	0.00
000-4340.811 CONSTABLE FEES	1,000.00	1,000.00	0.00	0.00
000-4340.900 JUVENILE PROBATION FEES	300.00	300.00	0.00	0.00
000-4340.901 COURT REPORTER	0.00	0.00	0.00	0.00
000-4348.001 PROBATE COURT EDUCATION FEE	50.00	50.00	0.00	0.00
000-4349.112 COURT COST FOR LAW LIBRARY	1,000.00	1,000.00	0.00	0.00
000-4349.902 80% STATE OFFICER ARR. FEES	500.00	500.00	0.00	0.00
000-4349.903 JURY FEES	1,000.00	1,000.00	0.00	0.00

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES (Continued)				
000-4349.904 TRAFFIC COURT COSTS 6701D,1	600.00	600.00	0.00	0.00
000-4349.905 CRIMINAL H.B. 11 JSF 15% -4	150.00	150.00	0.00	0.00
000-4349.906 CHILD ABUSE P. CCP102.0186(100.00	100.00	0.00	0.00
000-4349.907 JUV DELQ GRAFFITI CCP102.01	0.00	0.00	0.00	0.00
000-4349.908 COURT TECHNOLOGY FEE	50.00	50.00	0.00	0.00
000-4349.909 JP TECHNOLOGY FUND	1,000.00	1,000.00	0.00	0.00
000-4349.910 COURT FACILITY FEE FUND	0.00	0.00	0.00	0.00
000-4349.911 LANGUAGE ACCESS FEE	0.00	0.00	0.00	0.00
000-4349.912 PUBLIC PROBATE ADMIN FUND	0.00	0.00	0.00	0.00
TOTAL CHARGES FOR SERVICES FINES & FORFEITURES	193,950.00	193,950.00	0.00	0.00
000-4352.001 JP LOCAL CONSOLIDATED CRT C	0.00	200.00	200.00	0.00
000-4352.002 DIS&CO LOCAL CONSOLID CRT C	0.00	200.00	200.00	0.00
TOTAL FINES & FORFEITURES	0.00	400.00	400.00	0.00
MISCELLANEOUS				
000-4360.100 INTEREST EARNINGS	33,000.00	33,000.00	0.00	0.00
000-4364.100 SALE OF ASSETS	1,000.00	1,000.00	0.00	0.00
000-4367.101 DONATIONS FOR CEMETERY	100.00	100.00	0.00	0.00
000-4367.102 DONATIONS FOR LIBRARY	100.00	100.00	0.00	0.00
000-4370.101 RENT-ACTIVITY BUILDING	34,500.00	34,500.00	0.00	0.00
000-4370.102 RENT-PARK FACILITIES	1,000.00	1,000.00	0.00	0.00
000-4370.103 SALE OF CEMETERY LOTS	5,000.00	2,000.00	(3,000.00)	60.00-
000-4370.104 RENT-TxDOT BLDG	0.00	0.00	0.00	0.00
000-4370.105 VEHICLE LEASES	0.00	0.00	0.00	0.00
000-4370.300 ROYALTIES	50.00	50.00	0.00	0.00
000-4380.200 OTHER [MISCELLANEOUS]	10,000.00	10,000.00	0.00	0.00
000-4385.100 TAX ABATEMENT REVENUE	260,000.00	195,000.00	(65,000.00)	25.00-
TOTAL MISCELLANEOUS	344,750.00	276,750.00	(68,000.00)	19.72-
TRANSFERS FROM OTHER FUNDS				
000-4390 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	3,276,737.00	3,318,114.00	41,377.00	1.26

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
COUNTY JUDGE
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

400-5101 COUNTY JUDGE'S SALARY	43,934.00	43,934.00	0.00	0.00
400-5101.001 STATE SALARY SUPPLEMENT-JUD	25,200.00	25,200.00	0.00	0.00
400-5105 SECRETARY'S SALARY	32,000.00	32,000.00	0.00	0.00
400-5107 SEASONAL SALARY	500.00	500.00	0.00	0.00
400-5150 LONGEVITY	1,800.00	1,800.00	0.00	0.00
400-5201 SOCIAL SECURITY	8,530.00	8,530.00	0.00	0.00
400-5202 GROUP INSURANCE	22,966.00	23,992.00	1,026.00	4.47
400-5203 RETIREMENT	14,500.00	14,500.00	0.00	0.00
400-5204 WORKERS' COMPENSATION	350.00	350.00	0.00	0.00
400-5206 UNEMPLOYMENT	105.00	105.00	0.00	0.00
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TOTAL PERSONAL SERVICES	149,885.00	150,911.00	1,026.00	0.68
OTHER SERVICES & CHARGES				

400-5420 TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
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TOTAL OTHER SERVICES & CHARGES	0.00	0.00	0.00	0.00
TOTAL COUNTY JUDGE	149,885.00	150,911.00	1,026.00	0.68
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
COUNTY AND DISTRICT CLERK
 DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

403-5101	CLERK'S SALARY	46,164.00	47,964.00	1,800.00	3.90
403-5104	DEPUTIES' SALARY	74,170.00	77,770.00	3,600.00	4.85
403-5107	TEMPORARY OR EXTRA WAGES	5,000.00	5,000.00	0.00	0.00
403-5150	LONGEVITY	4,800.00	3,000.00	(1,800.00)	37.50-
403-5201	SOCIAL SECURITY	8,200.00	9,850.00	1,650.00	20.12
403-5202	GROUP INSURANCE	34,449.00	35,988.00	1,539.00	4.47
403-5203	RETIREMENT	16,895.00	18,107.00	1,212.00	7.17
403-5204	WORKERS' COMPENSATION	350.00	350.00	0.00	0.00
403-5206	UNEMPLOYMENT	150.00	150.00	0.00	0.00
TOTAL PERSONAL SERVICES		190,178.00	198,179.00	8,001.00	4.21
SUPPLIES					

403-5310	OFFICE SUPPLIES	8,000.00	8,000.00	0.00	0.00
403-5311	POSTAL EXPENSES	3,500.00	3,500.00	0.00	0.00
TOTAL SUPPLIES		11,500.00	11,500.00	0.00	0.00
OTHER SERVICES & CHARGES					

403-5411	MAINTENANCE CONTRACTS	20,000.00	20,000.00	0.00	0.00
403-5416	FILMING & INDEXING	25,000.00	25,000.00	0.00	0.00
403-5416.001	ARCHIVE EXP - LGC 118.025	1,000.00	1,000.00	0.00	0.00
403-5420	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
403-5425	TRAVEL-IN COUNTY	600.00	600.00	0.00	0.00
403-5427	CONTINUING EDUCATION	3,000.00	3,000.00	0.00	0.00
403-5451	REPAIRS	1,000.00	1,000.00	0.00	0.00
403-5480	BONDS & NOTARY FEES	100.00	100.00	0.00	0.00
403-5481	DUES AND REGISTRATION	200.00	200.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		50,900.00	50,900.00	0.00	0.00
CAPITAL OUTLAY					

403-5571	CAPITAL OUTLAY	10,000.00	10,000.00	0.00	0.00
TOTAL CAPITAL OUTLAY		10,000.00	10,000.00	0.00	0.00
TOTAL COUNTY AND DISTRICT CLERK		262,578.00	270,579.00	8,001.00	3.05
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
VETERANS' SERVICE OFFICER
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

405-5102	COUNTY SERVICE OFFICER SALA	0.00	0.00	0.00
405-5107	TEMPORARY OR EXTRA WAGES	500.00	500.00	0.00
405-5150	LONGEVITY	0.00	0.00	0.00
405-5201	SOCIAL SECURITY	50.00	50.00	0.00
405-5202	GROUP INSURANCE	0.00	0.00	0.00
405-5203	RETIREMENT	65.00	65.00	0.00
405-5204	WORKERS' COMPENSATION	5.00	5.00	0.00
405-5206	UNEMPLOYMENT	2.00	2.00	0.00
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	TOTAL PERSONAL SERVICES	622.00	622.00	0.00
SUPPLIES				

405-5310	OFFICE SUPPLIES	100.00	100.00	0.00
405-5311	POSTAL EXPENSES	100.00	100.00	0.00
405-5330	FUEL AND OIL	500.00	500.00	0.00
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	TOTAL SUPPLIES	700.00	700.00	0.00
OTHER SERVICES & CHARGES				

405-5427	CONTINUING EDUCATION	250.00	250.00	0.00
405-5451	REPAIRS	200.00	200.00	0.00
405-5481	DUES AND REGISTRATION	100.00	100.00	0.00
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	TOTAL OTHER SERVICES & CHARGES	550.00	550.00	0.00
	TOTAL VETERANS' SERVICE OFFICER	1,872.00	1,872.00	0.00
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
NON-DEPARTMENTAL
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				
409-5207 SUPPLEMENTAL DEATH BENEFITS	24,000.00	24,000.00	0.00	0.00
TOTAL PERSONAL SERVICES	24,000.00	24,000.00	0.00	0.00
SUPPLIES				
409-5300 COUNTY-WIDE SUPPLIES	5,000.00	5,000.00	0.00	0.00
409-5311 POSTAL EXPENSES	4,000.00	4,000.00	0.00	0.00
409-5334 OTHER SUPPLIES	200.00	200.00	0.00	0.00
TOTAL SUPPLIES	9,200.00	9,200.00	0.00	0.00
OTHER SERVICES & CHARGES				
409-5401 OUTSIDE AUDIT	25,000.00	25,000.00	0.00	0.00
409-5405 MEDICAL-PATHOLOGY CONTRACT	0.00	0.00	0.00	0.00
409-5406 APPRAISAL DISTRICT	100,000.00	100,000.00	0.00	0.00
409-5407 TRAPPERS SERVICES	2,000.00	2,000.00	0.00	0.00
409-5411 MAINTENANCE CONTRACTS	50,000.00	50,000.00	0.00	0.00
409-5417 BANK CHARGES	500.00	500.00	0.00	0.00
409-5420 TELECOMMUNICATIONS	55,000.00	55,000.00	0.00	0.00
409-5422 Legislative Admin/Past	0.00	0.00	0.00	0.00
409-5423 Legislative Admin/Proposed	0.00	0.00	0.00	0.00
409-5424 INTERNET TECHNOLOGY SVCS	10,000.00	10,000.00	0.00	0.00
409-5427 CONTINUING EDUCATION	500.00	500.00	0.00	0.00
409-5440 UTILITIES	2,000.00	2,000.00	0.00	0.00
409-5451 REPAIRS	6,000.00	10,000.00	4,000.00	66.67
409-5470 DONATION-SOIL & WATER CONSE	3,000.00	3,000.00	0.00	0.00
409-5480 BONDS & NOTARY FEES	500.00	500.00	0.00	0.00
409-5481 DUES AND REGISTRATION	100.00	100.00	0.00	0.00
409-5482 PROPERTY INSURANCE	35,000.00	47,000.00	12,000.00	34.29
409-5497 LIABILITY INSURANCE	30,000.00	30,000.00	0.00	0.00
409-5498 CLAIMS AND JUDGMENTS	10,000.00	10,000.00	0.00	0.00
409-5499 MISCELLANEOUS	10,000.00	10,000.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES	339,600.00	355,600.00	16,000.00	4.71
CAPITAL OUTLAY				
409-5571 CAPITAL OUTLAY	35,520.00	50,000.00	14,480.00	40.77
TOTAL CAPITAL OUTLAY	35,520.00	50,000.00	14,480.00	40.77
TOTAL NON-DEPARTMENTAL	408,320.00	438,800.00	30,480.00	7.46
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
COUNTY COURT
DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

SUPPLIES				

426-5310 OFFICE SUPPLIES	1,500.00	1,500.00	0.00	0.00
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TOTAL SUPPLIES	1,500.00	1,500.00	0.00	0.00
OTHER SERVICES & CHARGES				

426-5400 ATTORNEY AD LITEM	7,000.00	7,000.00	0.00	0.00
426-5400.01 ATTY AD LITEM--JUV	7,000.00	7,000.00	0.00	0.00
426-5410 COURT REPORTING SERVICES	3,000.00	3,000.00	0.00	0.00
426-5481 DUES AND REGISTRATION	100.00	100.00	0.00	0.00
426-5492 PETIT JURY	2,500.00	2,500.00	0.00	0.00
426-5499 MISCELLANEOUS	1,000.00	1,000.00	0.00	0.00
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TOTAL OTHER SERVICES & CHARGES	20,600.00	20,600.00	0.00	0.00
TOTAL COUNTY COURT	22,100.00	22,100.00	0.00	0.00
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
DISTRICT COURT
 DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

435-5105	SALARY-DIST. COURT COORDINA	6,900.00	7,091.00	191.00	2.77
435-5110	SALARY-COURT REPORTER	8,400.00	8,591.00	191.00	2.27
435-5201	SOCIAL SECURITY	1,637.00	1,715.00	78.00	4.76
435-5202	GROUP INSURANCE	0.00	0.00	0.00	0.00
435-5203	RETIREMENT	2,782.00	2,875.00	93.00	3.34
435-5204	WORKERS' COMPENSATION	55.00	55.00	0.00	0.00
435-5206	UNEMPLOYMENT	60.00	60.00	0.00	0.00
435-5208	OTHER COMPENSATION	5,497.00	5,688.00	191.00	3.47
TOTAL PERSONAL SERVICES		25,331.00	26,075.00	744.00	2.94

SUPPLIES					

435-5310	OFFICE SUPPLIES	2,000.00	2,000.00	0.00	0.00
435-5311	POSTAL EXPENSES	10.00	10.00	0.00	0.00
TOTAL SUPPLIES		2,010.00	2,010.00	0.00	0.00

OTHER SERVICES & CHARGES					

435-5400	ATTORNEY AD LITEM	23,000.00	23,000.00	0.00	0.00
435-5400.02	ATTY AD LITEM--CPS	18,000.00	18,000.00	0.00	0.00
435-5410	COURT REPORTER SERVICES	500.00	500.00	0.00	0.00
435-5415	ASSESSMENT	550.00	550.00	0.00	0.00
435-5420	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
435-5427	CONTINUING EDUCATION	1,000.00	1,000.00	0.00	0.00
435-5491	GRAND JURY	4,000.00	4,000.00	0.00	0.00
435-5492	PETIT JURY	6,000.00	6,000.00	0.00	0.00
435-5497	LIABILITY INSURANCE	1,800.00	1,800.00	0.00	0.00
435-5499	MISCELLANEOUS	2,100.00	2,100.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		56,950.00	56,950.00	0.00	0.00

435-5415	ASSESSMENT				
		PERMANENT NOTES: Cct MAY NOT CHANGE OR DENY. AGOP JC-0524			

CAPITAL OUTLAY					

435-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	0.00
TOTAL DISTRICT COURT		84,291.00	85,035.00	744.00	0.88
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
JUSTICE OF THE PEACE
 DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

455-5101	JUSTICE OF PEACE SALARY	46,164.00	47,964.00	1,800.00	3.90
455-5103	COURT CLERK	0.00	39,000.00	39,000.00	0.00
455-5107	TEMPORARY OR EXTRA WAGES	5,000.00	0.00	(5,000.00)	100.00-
455-5150	LONGEVITY	1,800.00	1,800.00	0.00	0.00
455-5201	SOCIAL SECURITY	4,418.00	7,064.00	2,646.00	59.89
455-5202	GROUP INSURANCE	11,483.00	11,996.00	513.00	4.47
455-5203	RETIREMENT	9,000.00	12,927.00	3,927.00	43.63
455-5204	WORKERS' COMPENSATION	160.00	250.00	90.00	56.25
455-5206	UNEMPLOYMENT	20.00	20.00	0.00	0.00
TOTAL PERSONAL SERVICES		78,045.00	121,021.00	42,976.00	55.07
SUPPLIES					

455-5310	OFFICE SUPPLIES	3,000.00	3,000.00	0.00	0.00
455-5311	POSTAL EXPENSES	400.00	400.00	0.00	0.00
TOTAL SUPPLIES		3,400.00	3,400.00	0.00	0.00
OTHER SERVICES & CHARGES					

455-5405	AUTOPSY	25,000.00	25,000.00	0.00	0.00
455-5411	MAINTENANCE CONTRACTS	9,000.00	9,000.00	0.00	0.00
455-5420	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
455-5425	TRAVEL ALLOWANCE IN-COUNTY	600.00	600.00	0.00	0.00
455-5427	CONTINUING EDUCATION	4,000.00	4,000.00	0.00	0.00
455-5451	REPAIRS	1,000.00	1,000.00	0.00	0.00
455-5480	BONDS & NOTARY FEES	100.00	100.00	0.00	0.00
455-5481	DUES AND REGISTRATION	200.00	200.00	0.00	0.00
455-5492	PETIT JURY	500.00	500.00	0.00	0.00
455-5499	MISCELLANEOUS	500.00	500.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		40,900.00	40,900.00	0.00	0.00
CAPITAL OUTLAY					

455-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	0.00
TOTAL JUSTICE OF THE PEACE		122,345.00	165,321.00	42,976.00	35.13
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
COUNTY ATTORNEY
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE	

PERSONAL SERVICES					

475-5101	COUNTY ATTORNEY'S SALARY	41,000.00	42,800.00	1,800.00	4.39
475-5101.001	STATE SALARY SUPPLEMENT-C.A	35,000.00	35,000.00	0.00	0.00
475-5105	SECRETARY'S SALARY	34,000.00	35,800.00	1,800.00	5.29
475-5107	TEMPORARY OR EXTRA WAGES	3,000.00	0.00	(3,000.00)	100.00-
475-5150	LONGEVITY	0.00	0.00	0.00	0.00
475-5201	SOCIAL SECURITY	9,328.00	8,805.00	(523.00)	5.61-
475-5202	GROUP INSURANCE	22,966.00	23,992.00	1,026.00	4.47
475-5203	RETIREMENT	17,072.00	17,072.00	0.00	0.00
475-5204	WORKERS' COMPENSATION	200.00	200.00	0.00	0.00
475-5206	UNEMPLOYMENT	100.00	100.00	0.00	0.00
TOTAL PERSONAL SERVICES		162,666.00	163,769.00	1,103.00	0.68

SUPPLIES					

475-5310	OFFICE SUPPLIES	5,000.00	4,000.00	(1,000.00)	20.00-
475-5311	POSTAL EXPENSES	300.00	300.00	0.00	0.00
TOTAL SUPPLIES		5,300.00	4,300.00	(1,000.00)	18.87-

OTHER SERVICES & CHARGES					

475-5411	MAINTENANCE CONTRACTS	300.00	300.00	0.00	0.00
475-5420	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
475-5427	CONTINUING EDUCATION	4,000.00	4,000.00	0.00	0.00
475-5451	REPAIRS	600.00	600.00	0.00	0.00
475-5480	BONDS & NOTARY FEES	200.00	200.00	0.00	0.00
475-5481	DUES AND REGISTRATION	500.00	500.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		5,600.00	5,600.00	0.00	0.00

CAPITAL OUTLAY					

475-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
475-5590	LAW LIBRARY MTRLS/UPDATES	6,000.00	5,000.00	(1,000.00)	16.67-
TOTAL CAPITAL OUTLAY		6,000.00	5,000.00	(1,000.00)	16.67-
TOTAL COUNTY ATTORNEY		179,566.00	178,669.00	(897.00)	0.50-
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
DISTRICT ATTORNEY
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE	

PERSONAL SERVICES					

476-5101	DISTRICT ATTORNEY'S SALARY	6,097.00	6,288.00	191.00	3.13
476-5101.001	STATE SAL SUPPL - DIST ATT	3,640.00	3,640.00	0.00	0.00
476-5103	ASS'T DISTRICT ATTY SALARY	0.00	0.00	0.00	0.00
476-5104	SPECIAL INVESTIGATOR SALARY	8,153.00	8,344.00	191.00	2.34
476-5105	SECRETARY'S SALARY	6,408.00	6,599.00	191.00	2.98
476-5107	TEMPORARY OR EXTRA WAGES	1,000.00	1,000.00	0.00	0.00
476-5201	SOCIAL SECURITY	1,980.00	1,980.00	0.00	0.00
476-5202	GROUP INSURANCE	0.00	0.00	0.00	0.00
476-5203	RETIREMENT	3,371.00	3,371.00	0.00	0.00
476-5204	WORKERS' COMPENSATION	295.00	295.00	0.00	0.00
476-5206	UNEMPLOYMENT	70.00	70.00	0.00	0.00
TOTAL PERSONAL SERVICES		31,014.00	31,587.00	573.00	1.85

SUPPLIES					

476-5310	OFFICE SUPPLIES	400.00	400.00	0.00	0.00
TOTAL SUPPLIES		400.00	400.00	0.00	0.00

OTHER SERVICES & CHARGES					

476-5425	D A INVESTIGATOR TRAVEL	500.00	500.00	0.00	0.00
476-5427	CONTINUING EDUCATION	150.00	150.00	0.00	0.00
476-5481	DUES AND REGISTRATION	32.00	32.00	0.00	0.00
476-5497	PROFESSIONAL LIABILITY INS.	500.00	500.00	0.00	0.00
476-5499	MISCELLANEOUS	50.00	50.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		1,232.00	1,232.00	0.00	0.00

CAPITAL OUTLAY					

476-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	0.00
TOTAL DISTRICT ATTORNEY		32,646.00	33,219.00	573.00	1.76
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND

ELECTIONS

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE	

PERSONAL SERVICES					

490-5102	ELECTION SALARIES	6,000.00	6,000.00	0.00	0.00
490-5102.001	ELECTIONS ADMINISTRATOR WAG	20,000.00	20,000.00	0.00	0.00
490-5107	TEMPORARY OR EXTRA WAGES	12,408.63	12,000.00	(408.63)	3.29-
490-5150	LONGEVITY	0.00	0.00	0.00	0.00
490-5201	SOCIAL SECURITY	200.00	200.00	0.00	0.00
490-5201.001	SOCIAL SECURITY FICA	2,005.00	2,005.00	0.00	0.00
490-5203	RETIREMENT	200.00	200.00	0.00	0.00
490-5203.001	RETIREMENT	2,700.00	2,800.00	100.00	3.70
490-5204	WORKERS' COMPENSATION	100.00	100.00	0.00	0.00
490-5206	UNEMPLOYMENT	50.00	50.00	0.00	0.00
TOTAL PERSONAL SERVICES		43,663.63	43,355.00	(308.63)	0.71-
SUPPLIES					

490-5310	OFFICE SUPPLIES	2,000.00	2,500.00	500.00	25.00
490-5311	POSTAL EXPENSES	2,000.00	2,000.00	0.00	0.00
490-5335	ELECTION SUPPLIES	8,000.00	8,000.00	0.00	0.00
TOTAL SUPPLIES		12,000.00	12,500.00	500.00	4.17
OTHER SERVICES & CHARGES					

490-5411	MAINTENANCE CONTRACTS	38,335.25	9,300.00	(29,035.25)	75.74-
490-5420	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
490-5425	TRAVEL-IN COUNTY(DOCUMENTED	67.16	500.00	432.84	644.49
490-5427	CONTINUING EDUCATION	3,000.00	3,000.00	0.00	0.00
490-5480	BONDS & NOTARY FEES	400.00	400.00	0.00	0.00
490-5498	VOTER ENHANCEMENT	24.21	1,000.00	975.79	4,030.52
TOTAL OTHER SERVICES & CHARGES		41,826.62	14,200.00	(27,626.62)	66.05-
CAPITAL OUTLAY					

490-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	0.00
TOTAL ELECTIONS		97,490.25	70,055.00	(27,435.25)	28.14-
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
COUNTY AUDITOR
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE	

PERSONAL SERVICES					

495-5102	COUNTY AUDITOR SALARY	47,964.00	49,764.00	1,800.00	3.75
495-5103	ASS'T COUNTY AUDITOR SALARY	0.00	41,970.00	41,970.00	0.00
495-5107	TEMPORARY OR EXTRA	20,000.00	0.00	(20,000.00)	100.00-
495-5150	LONGEVITY PAY	1,200.00	1,200.00	0.00	0.00
495-5201	SOCIAL SECURITY	6,250.00	6,950.00	700.00	11.20
495-5202	GROUP INSURANCE	11,483.00	23,992.00	12,509.00	108.93
495-5203	RETIREMENT	11,000.00	13,500.00	2,500.00	22.73
495-5204	WORKERS' COMPENSATION	200.00	290.00	90.00	45.00
495-5206	UNEMPLOYMENT	100.00	140.00	40.00	40.00
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	TOTAL PERSONAL SERVICES	98,197.00	137,806.00	39,609.00	40.34
SUPPLIES					

495-5310	OFFICE SUPPLIES	4,000.00	5,000.00	1,000.00	25.00
495-5311	POSTAL EXPENSES	200.00	200.00	0.00	0.00
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	TOTAL SUPPLIES	4,200.00	5,200.00	1,000.00	23.81
OTHER SERVICES & CHARGES					

495-5411	MAINTENANCE CONTRACTS	0.00	0.00	0.00	0.00
495-5420	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
495-5427	CONTINUING EDUCATION	2,500.00	2,500.00	0.00	0.00
495-5451	REPAIRS	300.00	300.00	0.00	0.00
495-5480	BONDS & NOTARY FEES	50.00	50.00	0.00	0.00
495-5481	DUES AND REGISTRATION	250.00	250.00	0.00	0.00
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	TOTAL OTHER SERVICES & CHARGES	3,100.00	3,100.00	0.00	0.00
CAPITAL OUTLAY					

495-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
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	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	TOTAL COUNTY AUDITOR	105,497.00	146,106.00	40,609.00	38.49
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
COUNTY TREASURER
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE	

PERSONAL SERVICES					

497-5101	COUNTY TREASURER SALARY	47,364.00	49,164.00	1,800.00	3.80
497-5104	DEPUTIES' SALARIES	32,500.00	0.00	(32,500.00)	100.00-
497-5107	TEMPORARY OR EXTRA WAGES	0.00	32,500.00	32,500.00	0.00
497-5150	LONGEVITY PAY	3,600.00	0.00	(3,600.00)	100.00-
497-5201	SOCIAL SECURITY	6,000.00	6,581.00	581.00	9.68
497-5202	GROUP INSURANCE	22,228.00	11,996.00	(10,232.00)	46.03-
497-5203	RETIREMENT	18,271.00	11,516.00	(6,755.00)	36.97-
497-5204	WORKERS' COMPENSATION	175.00	175.00	0.00	0.00
497-5206	UNEMPLOYMENT	80.00	80.00	0.00	0.00
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	TOTAL PERSONAL SERVICES	130,218.00	112,012.00	(18,206.00)	13.98-
SUPPLIES					

497-5310	OFFICE SUPPLIES	4,000.00	5,000.00	1,000.00	25.00
497-5311	POSTAL EXPENSES	1,300.00	1,300.00	0.00	0.00
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	TOTAL SUPPLIES	5,300.00	6,300.00	1,000.00	18.87
OTHER SERVICES & CHARGES					

497-5411	MAINTENANCE CONTRACTS	300.00	300.00	0.00	0.00
497-5420	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
497-5425	TRAVEL IN-COUNTY	600.00	600.00	0.00	0.00
497-5427	CONTINUING EDUCATION	3,000.00	3,000.00	0.00	0.00
497-5451	REPAIRS	200.00	200.00	0.00	0.00
497-5480	BONDS & NOTARY FEES	500.00	500.00	0.00	0.00
497-5481	DUES AND REGISTRATION	400.00	400.00	0.00	0.00
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	TOTAL OTHER SERVICES & CHARGES	5,000.00	5,000.00	0.00	0.00
CAPITAL OUTLAY					

497-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
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	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	TOTAL COUNTY TREASURER	140,518.00	123,312.00	(17,206.00)	12.24-
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
TAX ASSESSOR/COLLECTOR
 DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

499-5101	TAX COLLECTOR'S SALARY	46,164.00	47,964.00	1,800.00	3.90
499-5104	DEPUTIES' SALARIES	79,179.00	82,779.00	3,600.00	4.55
499-5107	TEMPORARY OR EXTRA WAGES	3,000.00	3,000.00	0.00	0.00
499-5150	LONGEVITY	3,000.00	1,200.00	(1,800.00)	60.00-
499-5201	SOCIAL SECURITY	11,275.00	11,275.00	0.00	0.00
499-5202	GROUP INSURANCE	34,449.00	35,988.00	1,539.00	4.47
499-5203	RETIREMENT	17,699.00	18,385.00	686.00	3.88
499-5204	WORKERS' COMPENSATION	425.00	425.00	0.00	0.00
499-5206	UNEMPLOYMENT	260.00	260.00	0.00	0.00
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	TOTAL PERSONAL SERVICES	195,451.00	201,276.00	5,825.00	2.98
SUPPLIES					

499-5310	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	0.00
499-5311	POSTAL EXPENSES	4,000.00	4,000.00	0.00	0.00
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	TOTAL SUPPLIES	9,000.00	9,000.00	0.00	0.00
OTHER SERVICES & CHARGES					

499-5408	TAX ROLL	3,500.00	3,500.00	0.00	0.00
499-5411	MAINTENANCE CONTRACTS	34,293.00	34,293.00	0.00	0.00
499-5420	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
499-5425	TRAVEL ALLOWANCE IN-COUNTY	600.00	600.00	0.00	0.00
499-5427	CONTINUING EDUCATION	3,000.00	3,000.00	0.00	0.00
499-5451	REPAIRS	1,000.00	1,000.00	0.00	0.00
499-5480	BONDS & NOTARY FEES	1,500.00	1,500.00	0.00	0.00
499-5481	DUES AND REGISTRATION	500.00	500.00	0.00	0.00
499-5499	MISCELLANEOUS	0.00	0.00	0.00	0.00
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	TOTAL OTHER SERVICES & CHARGES	44,393.00	44,393.00	0.00	0.00
CAPITAL OUTLAY					

499-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
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	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	TOTAL TAX ASSESSOR/COLLECTOR	248,844.00	254,669.00	5,825.00	2.34
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND

COURTHOUSE

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

510-5103	ASSISTANT CUSTODIAN SALARY	0.00	0.00	0.00	0.00
510-5107	TEMPORARY OR EXTRA WAGES	500.00	500.00	0.00	0.00
510-5115	CUSTODIAN'S SALARY	36,000.00	37,800.00	1,800.00	5.00
510-5150	LONGEVITY	600.00	600.00	0.00	0.00
510-5201	SOCIAL SECURITY	2,850.00	2,850.00	0.00	0.00
510-5202	GROUP INSURANCE	11,483.00	11,996.00	513.00	4.47
510-5203	RETIREMENT	5,040.00	5,292.00	252.00	5.00
510-5204	WORKERS' COMPENSATION	1,000.00	1,000.00	0.00	0.00
510-5206	UNEMPLOYMENT	100.00	100.00	0.00	0.00
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	TOTAL PERSONAL SERVICES	57,573.00	60,138.00	2,565.00	4.46
SUPPLIES					

510-5332	CUSTODIAL SUPPLIES	9,000.00	9,000.00	0.00	0.00
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	TOTAL SUPPLIES	9,000.00	9,000.00	0.00	0.00
OTHER SERVICES & CHARGES					

510-5411	MAINTENANCE CONTRACTS	15,000.00	15,000.00	0.00	0.00
510-5440	UTILITIES	50,000.00	50,000.00	0.00	0.00
510-5451	REPAIR	49,000.00	49,000.00	0.00	0.00
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	TOTAL OTHER SERVICES & CHARGES	114,000.00	114,000.00	0.00	0.00
CAPITAL OUTLAY					

510-5571	CAPITAL OUTLAY	35,255.00	40,000.00	4,745.00	13.46
510-5572	COURTHOUSE AIR SYSTEM	0.00	0.00	0.00	0.00
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	TOTAL CAPITAL OUTLAY	35,255.00	40,000.00	4,745.00	13.46
	TOTAL COURTHOUSE	215,828.00	223,138.00	7,310.00	3.39
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
COUNTY JAIL
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

512-5104 SALARIES-JAILERS	136,092.00	142,892.00	6,800.00	5.00
512-5107 TEMPORARY OR EXTRA WAGES	30,000.00	30,000.00	0.00	0.00
512-5150 LONGEVITY	4,800.00	4,800.00	0.00	0.00
512-5201 SOCIAL SECURITY	13,288.00	13,288.00	0.00	0.00
512-5202 GROUP INSURANCE	45,932.00	47,984.00	2,052.00	4.47
512-5203 RETIREMENT	23,757.00	24,900.00	1,143.00	4.81
512-5204 WORKERS' COMPENSATION	2,200.00	2,500.00	300.00	13.64
512-5205 UNIFORMS	1,200.00	1,200.00	0.00	0.00
512-5206 UNEMPLOYMENT	600.00	600.00	0.00	0.00
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TOTAL PERSONAL SERVICES	257,869.00	268,164.00	10,295.00	3.99
SUPPLIES				

512-5310 OFFICE SUPPLIES	3,500.00	3,500.00	0.00	0.00
512-5333 FOOD-PRISONERS	22,000.00	22,000.00	0.00	0.00
512-5391 MEDICAL CARE-PRISONERS	10,000.00	10,000.00	0.00	0.00
512-5392 MISCELLANEOUS SUPPLIES	8,000.00	8,000.00	0.00	0.00
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TOTAL SUPPLIES	43,500.00	43,500.00	0.00	0.00
OTHER SERVICES & CHARGES				

512-5451 REPAIR	10,000.00	10,000.00	0.00	0.00
512-5499 MISCELLANEOUS	80,000.00	80,000.00	0.00	0.00
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TOTAL OTHER SERVICES & CHARGES	90,000.00	90,000.00	0.00	0.00
CAPITAL OUTLAY				

512-5571 CAPITAL OUTLAY	10,000.00	25,000.00	15,000.00	150.00
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TOTAL CAPITAL OUTLAY	10,000.00	25,000.00	15,000.00	150.00
TOTAL COUNTY JAIL	401,369.00	426,664.00	25,295.00	6.30
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND

CEMETERY

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

516-5103	ASS'T CARETAKER SALARY 50%	20,500.00	21,400.00	900.00	4.39
516-5107	TEMPORARY OR EXTRA WAGES	500.00	500.00	0.00	0.00
516-5115	CARETAKER SALARY [50%]	21,155.00	22,055.00	900.00	4.25
516-5150	LONGEVITY	1,800.00	2,400.00	600.00	33.33
516-5201	SOCIAL SECURITY	3,550.00	3,550.00	0.00	0.00
516-5202	GROUP INSURANCE [50%]	11,483.00	11,996.00	513.00	4.47
516-5203	RETIREMENT	5,888.00	6,335.00	447.00	7.59
516-5204	WORKERS' COMPENSATION	1,400.00	1,400.00	0.00	0.00
516-5206	UNEMPLOYMENT	150.00	150.00	0.00	0.00
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	TOTAL PERSONAL SERVICES	66,426.00	69,786.00	3,360.00	5.06
SUPPLIES					

516-5330	FUEL & OIL	2,000.00	2,000.00	0.00	0.00
516-5332	CUSTODIAL SUPPLIES	2,000.00	2,000.00	0.00	0.00
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	TOTAL SUPPLIES	4,000.00	4,000.00	0.00	0.00
OTHER SERVICES & CHARGES					

516-5420	TELECOMMUNICATIONS	600.00	600.00	0.00	0.00
516-5440	UTILITIES	5,000.00	5,000.00	0.00	0.00
516-5451	REPAIR	10,000.00	10,000.00	0.00	0.00
516-5454	TIRES	500.00	500.00	0.00	0.00
516-5471	CARE OF WHFC CEMETERY	3,000.00	3,000.00	0.00	0.00
516-5486	CONTRACT LABOR-OPEN CLOSE	4,000.00	4,000.00	0.00	0.00
516-5499	MISCELLANEOUS	1,000.00	1,000.00	0.00	0.00
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	TOTAL OTHER SERVICES & CHARGES	24,100.00	24,100.00	0.00	0.00
CAPITAL OUTLAY					

516-5571	CAPITAL OUTLAY	20,000.00	20,000.00	0.00	0.00
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	TOTAL CAPITAL OUTLAY	20,000.00	20,000.00	0.00	0.00
	TOTAL CEMETERY	114,526.00	117,886.00	3,360.00	2.93
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND

CONSTABLE

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE	

PERSONAL SERVICES					

550-5101	CONSTABLE'S SALARY	37,693.00	39,493.00	1,800.00	4.78
550-5150	LONGEVITY	0.00	0.00	0.00	0.00
550-5201	SOCIAL SECURITY	3,150.00	3,150.00	0.00	0.00
550-5202	GROUP INSURANCE	11,483.00	11,996.00	513.00	4.47
550-5203	RETIREMENT	5,445.00	5,445.00	0.00	0.00
550-5204	WORKERS' COMPENSATION	750.00	750.00	0.00	0.00
550-5205	UNIFORMS	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	58,521.00	60,834.00	2,313.00	3.95

SUPPLIES					

550-5310	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	0.00
550-5311	POSTAL EXPENSES	100.00	100.00	0.00	0.00
550-5330	FUEL & OIL	3,000.00	3,000.00	0.00	0.00
550-5334	OTHER SUPPLIES	2,400.00	2,500.00	100.00	4.17
	TOTAL SUPPLIES	6,500.00	6,600.00	100.00	1.54

OTHER SERVICES & CHARGES					

550-5420	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
550-5427	CONTINUING EDUCATION	3,500.00	3,500.00	0.00	0.00
550-5451	REPAIR	2,000.00	2,000.00	0.00	0.00
550-5454	TIRES	600.00	600.00	0.00	0.00
550-5480	BONDS & NOTARY FEES	50.00	50.00	0.00	0.00
550-5481	DUES AND REGISTRATION	100.00	100.00	0.00	0.00
	TOTAL OTHER SERVICES & CHARGES	6,250.00	6,250.00	0.00	0.00

CAPITAL OUTLAY					

550-5571	CAPITAL OUTLAY	2,100.00	0.00	(2,100.00)	100.00-
	TOTAL CAPITAL OUTLAY	2,100.00	0.00	(2,100.00)	100.00-
	TOTAL CONSTABLE	73,371.00	73,684.00	313.00	0.43
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND

SHERIFF

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

560-5101	SHERIFF'S SALARY	48,284.00	48,284.00	0.00	0.00
560-5104	DEPUTIES' SALARIES	281,412.00	295,972.00	14,560.00	5.17
560-5107	TEMPORARY OR EXTRA WAGES	25,000.00	25,000.00	0.00	0.00
560-5120	DISPATCHERS' SALARIES	142,300.00	149,100.00	6,800.00	4.78
560-5150	LONGEVITY	4,800.00	6,600.00	1,800.00	37.50
560-5201	SOCIAL SECURITY	39,500.00	39,500.00	0.00	0.00
560-5202	GROUP INSURANCE	137,795.00	143,952.00	6,157.00	4.47
560-5203	RETIREMENT	66,072.00	73,000.00	6,928.00	10.49
560-5204	WORKERS' COMPENSATION	7,500.00	9,000.00	1,500.00	20.00
560-5205	UNIFORMS	5,000.00	5,000.00	0.00	0.00
560-5206	UNEMPLOYMENT	1,000.00	1,000.00	0.00	0.00
TOTAL PERSONAL SERVICES		758,663.00	796,408.00	37,745.00	4.98

SUPPLIES					

560-5310	OFFICE SUPPLIES	10,000.00	10,000.00	0.00	0.00
560-5311	POSTAL EXPENSES	1,500.00	1,500.00	0.00	0.00
560-5330	FUEL AND OIL	32,000.00	32,000.00	0.00	0.00
560-5334	OTHER SUPPLIES	8,000.00	8,000.00	0.00	0.00
TOTAL SUPPLIES		51,500.00	51,500.00	0.00	0.00

OTHER SERVICES & CHARGES					

560-5411	MAINTENANCE CONTRACTS	43,000.00	43,000.00	0.00	0.00
560-5420	TELECOMMUNICATIONS	2,320.00	2,320.00	0.00	0.00
560-5421	TELETYPE [MAINTENANCE]	0.00	0.00	0.00	0.00
560-5427	CONTINUING EDUCATION	6,000.00	6,000.00	0.00	0.00
560-5451	MACHINERY-NON-OFFICE REPAIR	20,000.00	20,000.00	0.00	0.00
560-5452	OFFICE EQUIPMENT REPAIR	3,000.00	3,000.00	0.00	0.00
560-5454	TIRES	4,000.00	4,000.00	0.00	0.00
560-5480	BONDS & NOTARY FEES	1,000.00	1,000.00	0.00	0.00
560-5481	DUES AND REGISTRATION	1,000.00	1,000.00	0.00	0.00
560-5497	OFFICERS' LIABILITY INSURAN	10,000.00	10,000.00	0.00	0.00
560-5499	MISCELLANEOUS	3,000.00	3,000.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		93,320.00	93,320.00	0.00	0.00

CAPITAL OUTLAY					

560-5571	CAPITAL OUTLAY	75,000.00	75,000.00	0.00	0.00
TOTAL CAPITAL OUTLAY		75,000.00	75,000.00	0.00	0.00
TOTAL SHERIFF		978,483.00	1,016,228.00	37,745.00	3.86
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
ADULT PROBATION
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

SUPPLIES				

570-5310 OFFICE SUPPLIES	100.00	100.00	0.00	0.00
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TOTAL SUPPLIES	100.00	100.00	0.00	0.00
OTHER SERVICES & CHARGES				

570-5420 TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
570-5451 REPAIR	100.00	100.00	0.00	0.00
570-5499 MISCELLANEOUS	100.00	100.00	0.00	0.00
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TOTAL OTHER SERVICES & CHARGES	200.00	200.00	0.00	0.00
CAPITAL OUTLAY				

570-5571 CAPITAL OUTLAY-OFFICE EQUIP	0.00	0.00	0.00	0.00
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TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL ADULT PROBATION	300.00	300.00	0.00	0.00
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
JUVENILE PROBATION
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

571-5102	JUV PROBATION OFFICER SALAR	0.00	0.00	0.00
571-5107	COUNTY JUV. BOARD SALARY	1,200.00	1,200.00	0.00
571-5201	SOCIAL SECURITY	92.00	92.00	0.00
571-5202	GROUP INSURANCE	100.00	100.00	0.00
571-5203	RETIREMENT	165.00	165.00	0.00
571-5204	WORKERS' COMPENSATION	25.00	25.00	0.00
571-5206	UNEMPLOYMENT	10.00	10.00	0.00
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	TOTAL PERSONAL SERVICES	1,592.00	1,592.00	0.00
SUPPLIES				

571-5310	OFFICE SUPPLIES	0.00	0.00	0.00
571-5311	POSTAL EXPENSES	0.00	0.00	0.00
571-5330	FUEL	0.00	0.00	0.00
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	TOTAL SUPPLIES	0.00	0.00	0.00
OTHER SERVICES & CHARGES				

571-5401	AUDIT OF STATE GRANT FUNDS	0.00	0.00	0.00
571-5411	MAINTENANCE CONTRACT	0.00	0.00	0.00
571-5412	COUNTY-NON RESIDENTIAL SERV	0.00	0.00	0.00
571-5413	RESIDENTIAL SERVICES	0.00	0.00	0.00
571-5420	TELECOMMUNICATIONS	0.00	0.00	0.00
571-5427	CONTINUING EDUCATION	0.00	0.00	0.00
571-5451	REPAIR	0.00	0.00	0.00
571-5464	VEHICLE LEASE	0.00	0.00	0.00
571-5472	LOCAL SUPPORT-JUV BOARD	50,000.00	50,000.00	0.00
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	TOTAL OTHER SERVICES & CHARGES	50,000.00	50,000.00	0.00
CAPITAL OUTLAY				

571-5571	CAPITAL OUTLAY	0.00	0.00	0.00
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	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
	TOTAL JUVENILE PROBATION	51,592.00	51,592.00	0.00
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
PUBLIC SAFETY * OTHER
 DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

OTHER SERVICES & CHARGES					

580-5404	MEDICAL-E.M.S. SUBSIDIES	29,000.00	29,000.00	0.00	0.00
580-5414	FIRE PROTECTION CONTRACTS	50,000.00	50,000.00	0.00	0.00
580-5420	TELECOMMUNICATIONS CRIME CO	0.00	0.00	0.00	0.00
580-5440	UTILITIES [TOWER]	2,000.00	2,000.00	0.00	0.00
580-5450	REPAIR	5,000.00	5,000.00	0.00	0.00
580-5499	MISCELLANEOUS	8,000.00	8,000.00	0.00	0.00
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TOTAL OTHER SERVICES & CHARGES		94,000.00	94,000.00	0.00	0.00
CAPITAL OUTLAY					

580-5571	CAPITAL OUTLAY	15,000.00	15,000.00	0.00	0.00
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TOTAL CAPITAL OUTLAY		15,000.00	15,000.00	0.00	0.00
TOTAL PUBLIC SAFETY * OTHER		109,000.00	109,000.00	0.00	0.00
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
WELFARE
 DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

SUPPLIES					

640-5333	GROCERIES	500.00	500.00	0.00	0.00
640-5391	MEDICAL SUPPLIES	500.00	500.00	0.00	0.00
TOTAL SUPPLIES		1,000.00	1,000.00	0.00	0.00
OTHER SERVICES & CHARGES					

640-5405	MEDICAL CARE	250.00	250.00	0.00	0.00
640-5409	FUNERALS	6,000.00	6,000.00	0.00	0.00
640-5440	UTILITIES	3,000.00	3,000.00	0.00	0.00
640-5499	MISCELLANEOUS	2,000.00	2,000.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		11,250.00	11,250.00	0.00	0.00
TOTAL WELFARE		12,250.00	12,250.00	0.00	0.00
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
COUNTY LIBRARY
 DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

650-5102	LIBRARIAN'S SALARY	35,155.00	36,730.00	1,575.00	4.48
650-5107	TEMPORARY OR EXTRA WAGES	4,000.00	4,000.00	0.00	0.00
650-5115	CUSTODIAN'S SALARY (5%)	2,116.00	2,116.00	0.00	0.00
650-5150	LONGEVITY	600.00	600.00	0.00	0.00
650-5201	SOCIAL SECURITY	3,355.00	3,355.00	0.00	0.00
650-5202	GROUP INSURANCE	12,057.00	12,596.00	539.00	4.47
650-5203	RETIREMENT	5,200.00	5,535.00	335.00	6.44
650-5204	WORKERS' COMPENSATION	180.00	180.00	0.00	0.00
650-5206	UNEMPLOYMENT	100.00	100.00	0.00	0.00
TOTAL PERSONAL SERVICES		62,763.00	65,212.00	2,449.00	3.90

SUPPLIES					

650-5310	OFFICE SUPPLIES	1,500.00	1,500.00	0.00	0.00
650-5311	POSTAL EXPENSES	100.00	100.00	0.00	0.00
650-5332	CUSTODIAL SUPPLIES	800.00	800.00	0.00	0.00
TOTAL SUPPLIES		2,400.00	2,400.00	0.00	0.00

OTHER SERVICES & CHARGES					

650-5411	MAINTENANCE CONTRACTS	2,000.00	2,200.00	200.00	10.00
650-5420	TELECOMMUNICATIONS	3,600.00	7,200.00	3,600.00	100.00
650-5427	CONTINUING EDUCATION	1,500.00	1,500.00	0.00	0.00
650-5440	UTILITIES	6,000.00	6,000.00	0.00	0.00
650-5451	REPAIR	8,000.00	8,000.00	0.00	0.00
650-5499	MISCELLANEOUS	1,200.00	1,200.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		22,300.00	26,100.00	3,800.00	17.04

CAPITAL OUTLAY					

650-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
650-5590	BOOKS	10,000.00	10,000.00	0.00	0.00
TOTAL CAPITAL OUTLAY		10,000.00	10,000.00	0.00	0.00
TOTAL COUNTY LIBRARY		97,463.00	103,712.00	6,249.00	6.41
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND

MUSEUM

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

652-5115 CUSTODIAN'S SALARY 5%	2,116.00	2,206.00	90.00	4.25
652-5201 SOCIAL SECURITY	175.00	175.00	0.00	0.00
652-5202 GROUP INSURANCE	575.00	600.00	25.00	4.35
652-5203 RETIREMENT	296.00	309.00	13.00	4.39
652-5204 WORKERS' COMPENSATION	53.00	60.00	7.00	13.21
652-5206 UNEMPLOYMENT	25.00	25.00	0.00	0.00
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TOTAL PERSONAL SERVICES	3,240.00	3,375.00	135.00	4.17
SUPPLIES				

652-5310 OFFICE SUPPLIES	100.00	100.00	0.00	0.00
652-5311 POSTAL EXPENSES	100.00	100.00	0.00	0.00
652-5332 CUSTODIAL SUPPLIES	200.00	200.00	0.00	0.00
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TOTAL SUPPLIES	400.00	400.00	0.00	0.00
OTHER SERVICES & CHARGES				

652-5411 MAINTENANCE CONTRACTS	0.00	0.00	0.00	0.00
652-5420 TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
652-5427 CONTINUING EDUCATION	0.00	0.00	0.00	0.00
652-5440 UTILITIES	3,000.00	3,000.00	0.00	0.00
652-5451 REPAIR	5,000.00	5,000.00	0.00	0.00
652-5499 MISCELLANEOUS	500.00	500.00	0.00	0.00
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TOTAL OTHER SERVICES & CHARGES	8,500.00	8,500.00	0.00	0.00
CAPITAL OUTLAY				

652-5571 CAPITAL OUTLAY	0.00	0.00	0.00	0.00
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TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL MUSEUM	12,140.00	12,275.00	135.00	1.11
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
COUNTY PARK
 DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

660-5103	ASS'T CARETAKER SALARY 35%	14,343.00	14,973.00	630.00	4.39
660-5107	TEMPORARY OR EXTRA WAGES	500.00	500.00	0.00	0.00
660-5115	CARETAKER'S SALARY [35%]	14,808.00	15,438.00	630.00	4.25
660-5150	LONGEVITY	600.00	600.00	0.00	0.00
660-5201	SOCIAL SECURITY	2,404.00	2,404.00	0.00	0.00
660-5202	GROUP INSURANCE [35%]	7,768.00	8,398.00	630.00	8.11
660-5203	RETIREMENT	4,137.00	4,342.00	205.00	4.96
660-5204	WORKERS' COMPENSATION	1,000.00	1,000.00	0.00	0.00
660-5206	UNEMPLOYMENT	150.00	150.00	0.00	0.00
	TOTAL PERSONAL SERVICES	45,710.00	47,805.00	2,095.00	4.58
SUPPLIES					

660-5330	FUEL AND OIL	2,000.00	2,000.00	0.00	0.00
660-5332	CUSTODIAL SUPPLIES	2,500.00	2,500.00	0.00	0.00
	TOTAL SUPPLIES	4,500.00	4,500.00	0.00	0.00
OTHER SERVICES & CHARGES					

660-5440	UTILITIES & IRRIGATION	9,000.00	9,000.00	0.00	0.00
660-5451	REPAIR	10,000.00	10,000.00	0.00	0.00
660-5454	TIRES	1,000.00	1,000.00	0.00	0.00
	TOTAL OTHER SERVICES & CHARGES	20,000.00	20,000.00	0.00	0.00
CAPITAL OUTLAY					

660-5571	CAPITAL OUTLAY	10,000.00	10,000.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	10,000.00	10,000.00	0.00	0.00
	TOTAL COUNTY PARK	80,210.00	82,305.00	2,095.00	2.61
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
ACTIVITY BUILDING
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE	

PERSONAL SERVICES					

662-5107	TEMPORARY OR EXTRA WAGES	500.00	500.00	0.00	0.00
662-5115	CUSTODIAN SALARY (90%)	38,078.00	39,698.00	1,620.00	4.25
662-5150	LONGEVITY	2,400.00	2,400.00	0.00	0.00
662-5201	SOCIAL SECURITY	3,130.00	3,130.00	0.00	0.00
662-5202	GROUP INSURANCE	10,334.00	10,797.00	463.00	4.48
662-5203	RETIREMENT	5,275.00	5,516.00	241.00	4.57
662-5204	WORKERS' COMPENSATION	1,100.00	1,100.00	0.00	0.00
662-5206	UNEMPLOYMENT	125.00	125.00	0.00	0.00
TOTAL PERSONAL SERVICES		60,942.00	63,266.00	2,324.00	3.81
SUPPLIES					

662-5332	CUSTODIAL SUPPLIES	4,000.00	4,000.00	0.00	0.00
TOTAL SUPPLIES		4,000.00	4,000.00	0.00	0.00
OTHER SERVICES & CHARGES					

662-5411	MAINTENANCE CONTRACTS	500.00	500.00	0.00	0.00
662-5440	UTILITIES	20,000.00	20,000.00	0.00	0.00
662-5451	REPAIR	60,000.00	60,000.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		80,500.00	80,500.00	0.00	0.00
CAPITAL OUTLAY					

662-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	0.00
TOTAL ACTIVITY BUILDING		145,442.00	147,766.00	2,324.00	1.60
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
SENIOR CITIZENS
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

663-5107	PART-TIME EMPLOYEES	0.00	0.00	0.00
663-5108	DRIVER'S SALARY	0.00	0.00	0.00
663-5109	DIRECTOR'S SALARY	0.00	0.00	0.00
663-5201	SOCIAL SECURITY	0.00	0.00	0.00
663-5202	GROUP INSURANCE	0.00	0.00	0.00
663-5203	RETIREMENT	0.00	0.00	0.00
663-5204	WORKERS' COMPENSATION	0.00	0.00	0.00
663-5206	UNEMPLOYMENT	0.00	0.00	0.00
TOTAL PERSONAL SERVICES		0.00	0.00	0.00
SUPPLIES				

663-5333	FOOD	0.00	0.00	0.00
663-5334	OTHER SUPPLIES	0.00	0.00	0.00
TOTAL SUPPLIES		0.00	0.00	0.00
OTHER SERVICES & CHARGES				

663-5418	SENIOR CITIZENS CONTRACT	75,000.00	75,000.00	0.00
663-5420	TELECOMMUNICATIONS	0.00	0.00	0.00
663-5427	CONTINUING EDUCATION	0.00	0.00	0.00
663-5451	REPAIRS & MAINTENANCE	0.00	0.00	0.00
663-5499	MISCELLANEOUS	0.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		75,000.00	75,000.00	0.00
CAPITAL OUTLAY				

663-5571	CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		0.00	0.00	0.00
TOTAL SENIOR CITIZENS		75,000.00	75,000.00	0.00
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
EXTENSION SERVICE
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE	

PERSONAL SERVICES					

665-5102	AGENT'S SALARIES	12,549.00	13,149.00	600.00	4.78
665-5105	SECRETARY'S SALARY	34,000.00	35,800.00	1,800.00	5.29
665-5107	TEMPORARY OR EXTRA WAGES	1,000.00	1,000.00	0.00	0.00
665-5150	LONGEVITY	600.00	600.00	0.00	0.00
665-5201	SOCIAL SECURITY	4,441.00	4,441.00	0.00	0.00
665-5202	GROUP INSURANCE	11,483.00	11,483.00	0.00	0.00
665-5203	RETIREMENT	6,000.00	6,860.00	860.00	14.33
665-5204	WORKERS' COMPENSATION	150.00	150.00	0.00	0.00
665-5206	UNEMPLOYMENT	120.00	120.00	0.00	0.00
	TOTAL PERSONAL SERVICES	70,343.00	73,603.00	3,260.00	4.63
SUPPLIES					

665-5310	OFFICE SUPPLIES	2,000.00	2,000.00	0.00	0.00
665-5311	POSTAL EXPENSES	75.00	75.00	0.00	0.00
665-5330	FUEL AND OIL	5,000.00	5,000.00	0.00	0.00
665-5334	OTHER SUPPLIES	4,000.00	4,000.00	0.00	0.00
	TOTAL SUPPLIES	11,075.00	11,075.00	0.00	0.00
OTHER SERVICES & CHARGES					

665-5411	MAINTENANCE CONTRACTS	700.00	700.00	0.00	0.00
665-5420	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
665-5425	FCS AGENT-TRAVEL-IN COUNTY	0.00	0.00	0.00	0.00
665-5427	CO AGENT-TRAVEL-OUT OF COUN	5,000.00	5,000.00	0.00	0.00
665-5428	FCS AGENT-TRAVEL-OUT OF COU	0.00	0.00	0.00	0.00
665-5451	REPAIRS	1,300.00	1,300.00	0.00	0.00
665-5454	TIRES	1,850.00	1,850.00	0.00	0.00
665-5499	MISCELLANEOUS	750.00	750.00	0.00	0.00
	TOTAL OTHER SERVICES & CHARGES	9,600.00	9,600.00	0.00	0.00
CAPITAL OUTLAY					

665-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	TOTAL EXTENSION SERVICE	91,018.00	94,278.00	3,260.00	3.58
=====					

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

10 -GENERAL FUND
TRANSFERS TO OTHER FUNDS
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

INTERFUND TRANSFERS				

700-5700 TRANSFERS TO OTHER FUNDS	20,000.00	20,000.00	0.00	0.00
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TOTAL INTERFUND TRANSFERS	20,000.00	20,000.00	0.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS	20,000.00	20,000.00	0.00	0.00
	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	4,333,944.25	4,506,726.00	172,781.75	3.99
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

15 -ROAD & BRIDGE FUND

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES				
TAXES				
000-4310.110 CURRENT TAXES-GENERAL LEVY	0.00	0.00	0.00	0.00
000-4310.120 DELINQUENT TAXES-GENERAL LE	0.00	0.00	0.00	0.00
000-4318.130 FM/FC TAX CURRENT	896,385.00	914,311.00	17,926.00	2.00
000-4318.140 DELINQUENT TAXES-FM/FC LEVY	14,000.00	14,000.00	0.00	0.00
000-4319.120 PENALTY AND INTEREST	7,000.00	7,000.00	0.00	0.00
TOTAL TAXES	917,385.00	935,311.00	17,926.00	1.95
LICENSES & PERMITS				
000-4321.200 VEHICLE REGISTRATION	160,000.00	160,000.00	0.00	0.00
000-4321.201 \$10 COUNTY ROAD & BRIDGE FE	25,000.00	25,000.00	0.00	0.00
TOTAL LICENSES & PERMITS	185,000.00	185,000.00	0.00	0.00
FINES & FORFEITURES				
000-4350.100 80% FINES COUNTY CLERK	2,000.00	2,000.00	0.00	0.00
000-4350.801 JUSTICE OF PEACE FINES	20,000.00	20,000.00	0.00	0.00
TOTAL FINES & FORFEITURES	22,000.00	22,000.00	0.00	0.00
MISCELLANEOUS				
000-4360.100 INTEREST EARNINGS	8,000.00	8,000.00	0.00	0.00
000-4364.100 SALE OF ASSETS	500.00	500.00	0.00	0.00
000-4380.200 OTHER [MISCELLANEOUS]	36,000.00	36,000.00	0.00	0.00
000-4385.100 TAX ABATEMENT REVENUE	0.00	65,000.00	65,000.00	0.00
TOTAL MISCELLANEOUS	44,500.00	109,500.00	65,000.00	146.07
TRANSFERS FROM OTHER FUNDS				
000-4390 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	1,168,885.00	1,251,811.00	82,926.00	7.09

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

15 -ROAD & BRIDGE FUND
COMMISSIONERS COURT
 DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

610-5101	COMMISSIONERS' SALARIES	153,876.00	153,876.00	0.00	0.00
610-5150	LONGEVITY	2,400.00	2,400.00	0.00	0.00
610-5201	SOCIAL SECURITY	15,988.00	15,988.00	0.00	0.00
610-5202	GROUP INSURANCE	45,932.00	47,984.00	2,052.00	4.47
610-5203	RETIREMENT	26,725.00	27,250.00	525.00	1.96
610-5204	WORKERS' COMPENSATION	800.00	800.00	0.00	0.00
		-----	-----	-----	-----
	TOTAL PERSONAL SERVICES	245,721.00	248,298.00	2,577.00	1.05
SUPPLIES					

610-5310	OFFICE SUPPLIES	500.00	500.00	0.00	0.00
610-5311	POSTAL EXPENSES	50.00	50.00	0.00	0.00
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	TOTAL SUPPLIES	550.00	550.00	0.00	0.00
OTHER SERVICES & CHARGES					

610-5411	MAINTENANCE CONTRACT	0.00	0.00	0.00	0.00
610-5417	BANK CHARGES	0.00	0.00	0.00	0.00
610-5420	TELECOMMUNICATIONS	1,000.00	1,000.00	0.00	0.00
610-5425	COMMISSIONERS-IN COUNTY TRA	40,800.00	40,800.00	0.00	0.00
610-5426	CO. JUDGE-TRAVEL-IN COUNTY	7,200.00	7,200.00	0.00	0.00
610-5427	COMM-CONTINUING EDUCATION	7,000.00	7,000.00	0.00	0.00
610-5428	CO. JUDGE-CONTINUING EDUCAT	4,000.00	4,000.00	0.00	0.00
610-5430	LEGAL NOTICES	5,000.00	5,000.00	0.00	0.00
610-5456	REPAIR-COUNTY CAR	1,000.00	1,000.00	0.00	0.00
610-5480	BONDS & NOTARY FEES	600.00	600.00	0.00	0.00
610-5481	DUES AND REGISTRATION	3,000.00	3,000.00	0.00	0.00
610-5499	MISCELLANEOUS	4,000.00	4,000.00	0.00	0.00
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	TOTAL OTHER SERVICES & CHARGES	73,600.00	73,600.00	0.00	0.00
CAPITAL OUTLAY					

610-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
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	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	TOTAL COMMISSIONERS COURT	319,871.00	322,448.00	2,577.00	0.81
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

15 -ROAD & BRIDGE FUND
PRECINCT ONE
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE	

PERSONAL SERVICES					

621-5106	MAINTAINER OPRS' SALARIES	84,617.00	88,217.00	3,600.00	4.25
621-5107	TEMPORARY OR EXTRA WAGES	0.00	0.00	0.00	0.00
621-5150	LONGEVITY	4,200.00	3,600.00	(600.00)	14.29-
621-5201	SOCIAL SECURITY	7,202.00	7,345.00	143.00	1.99
621-5202	GROUP INSURANCE	22,966.00	23,992.00	1,026.00	4.47
621-5203	RETIREMENT	11,460.00	12,855.00	1,395.00	12.17
621-5204	WORKERS' COMPENSATION	2,300.00	2,300.00	0.00	0.00
621-5206	UNEMPLOYMENT	250.00	250.00	0.00	0.00
	TOTAL PERSONAL SERVICES	132,995.00	138,559.00	5,564.00	4.18
SUPPLIES					

621-5330	FUEL & OIL	30,000.00	30,000.00	0.00	0.00
621-5356	ROAD MATERIALS & SUPPLIES	10,000.00	10,000.00	0.00	0.00
	TOTAL SUPPLIES	40,000.00	40,000.00	0.00	0.00
OTHER SERVICES & CHARGES					

621-5420	TELECOMMUNICATIONS	1,000.00	960.00	(40.00)	4.00-
621-5440	UTILITIES	5,000.00	5,000.00	0.00	0.00
621-5451	REPAIRS	20,000.00	20,000.00	0.00	0.00
621-5454	TIRES	10,000.00	8,000.00	(2,000.00)	20.00-
	TOTAL OTHER SERVICES & CHARGES	36,000.00	33,960.00	(2,040.00)	5.67-
CAPITAL OUTLAY					

621-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	TOTAL PRECINCT ONE	208,995.00	212,519.00	3,524.00	1.69
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

15 -ROAD & BRIDGE FUND
PRECINCT TWO
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

622-5106 MAINTAINER OPRS' SALARIES	84,617.00	88,217.00	3,600.00	4.25
622-5107 TEMPORARY OR EXTRA WAGES	5,000.00	5,000.00	0.00	0.00
622-5150 LONGEVITY	0.00	0.00	0.00	0.00
622-5201 SOCIAL SECURITY	6,950.00	6,950.00	0.00	0.00
622-5202 GROUP INSURANCE	22,966.00	23,992.00	1,026.00	4.47
622-5203 RETIREMENT	11,516.00	12,200.00	684.00	5.94
622-5204 WORKERS' COMPENSATION	2,300.00	2,300.00	0.00	0.00
622-5206 UNEMPLOYMENT	250.00	250.00	0.00	0.00
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TOTAL PERSONAL SERVICES	133,599.00	138,909.00	5,310.00	3.97
SUPPLIES				

622-5330 FUEL AND OIL	50,000.00	40,000.00	(10,000.00)	20.00-
622-5356 ROAD MATERIALS & SUPPLIES	15,000.00	15,000.00	0.00	0.00
622-5370 MACHINE HIRE	4,000.00	4,000.00	0.00	0.00
622-5371 MACHINE RENTAL	2,000.00	2,000.00	0.00	0.00
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TOTAL SUPPLIES	71,000.00	61,000.00	(10,000.00)	14.08-
OTHER SERVICES & CHARGES				

622-5420 TELECOMMUNICATIONS	1,000.00	1,000.00	0.00	0.00
622-5440 UTILITIES	2,500.00	2,500.00	0.00	0.00
622-5451 REPAIRS	20,000.00	20,000.00	0.00	0.00
622-5454 TIRES	12,000.00	12,000.00	0.00	0.00
622-5499 MISCELLANEOUS	1,000.00	1,000.00	0.00	0.00
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TOTAL OTHER SERVICES & CHARGES	36,500.00	36,500.00	0.00	0.00
CAPITAL OUTLAY				

622-5571 CAPITAL OUTLAY	0.00	250,000.00	250,000.00	0.00
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TOTAL CAPITAL OUTLAY	0.00	250,000.00	250,000.00	0.00
TOTAL PRECINCT TWO	241,099.00	486,409.00	245,310.00	101.75
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

15 -ROAD & BRIDGE FUND
PRECINCT THREE
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE	

PERSONAL SERVICES					

623-5106	MAINTAINER OPRS' SALARIES	84,617.00	88,217.00	3,600.00	4.25
623-5107	TEMPORARY OR EXTRA WAGES	5,000.00	5,000.00	0.00	0.00
623-5150	LONGEVITY	4,800.00	1,800.00	(3,000.00)	62.50-
623-5201	SOCIAL SECURITY	6,950.00	6,950.00	0.00	0.00
623-5202	GROUP INSURANCE	22,966.00	23,992.00	1,026.00	4.47
623-5203	RETIREMENT	12,000.00	12,855.00	855.00	7.13
623-5204	WORKERS' COMPENSATION	2,300.00	2,300.00	0.00	0.00
623-5206	UNEMPLOYMENT	250.00	250.00	0.00	0.00
	TOTAL PERSONAL SERVICES	138,883.00	141,364.00	2,481.00	1.79
SUPPLIES					

623-5330	FUEL AND OIL	50,000.00	50,000.00	0.00	0.00
623-5356	ROAD MATERIALS & SUPPLIES	15,000.00	15,000.00	0.00	0.00
	TOTAL SUPPLIES	65,000.00	65,000.00	0.00	0.00
OTHER SERVICES & CHARGES					

623-5420	TELECOMMUNICATIONS	1,000.00	1,000.00	0.00	0.00
623-5440	UTILITIES	2,000.00	2,000.00	0.00	0.00
623-5451	REPAIRS	20,000.00	20,000.00	0.00	0.00
623-5454	TIRES	10,000.00	10,000.00	0.00	0.00
623-5499	MISCELLANEOUS	0.00	0.00	0.00	0.00
	TOTAL OTHER SERVICES & CHARGES	33,000.00	33,000.00	0.00	0.00
CAPITAL OUTLAY					

623-5571	CAPITAL OUTLAY	140,000.00	185,000.00	45,000.00	32.14
	TOTAL CAPITAL OUTLAY	140,000.00	185,000.00	45,000.00	32.14
	TOTAL PRECINCT THREE	376,883.00	424,364.00	47,481.00	12.60
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

15 -ROAD & BRIDGE FUND
PRECINCT FOUR
 DEPARTMENT EXPENDITURES

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE	

PERSONAL SERVICES					

624-5106	MAINTAINER OPRS' SALARIES	84,617.00	88,217.00	3,600.00	4.25
624-5107	TEMPORARY OR EXTRA WAGES	0.00	0.00	0.00	0.00
624-5150	LONGEVITY	5,400.00	6,600.00	1,200.00	22.22
624-5201	SOCIAL SECURITY	7,200.00	7,345.00	145.00	2.01
624-5202	GROUP INSURANCE	22,966.00	23,992.00	1,026.00	4.47
624-5203	RETIREMENT	11,825.00	12,855.00	1,030.00	8.71
624-5204	WORKERS' COMPENSATION	2,300.00	2,300.00	0.00	0.00
624-5206	UNEMPLOYMENT	250.00	250.00	0.00	0.00
	TOTAL PERSONAL SERVICES	134,558.00	141,559.00	7,001.00	5.20
SUPPLIES					

624-5330	FUEL AND OIL	30,000.00	40,000.00	10,000.00	33.33
624-5356	ROAD MATERIALS & SUPPLIES	10,000.00	10,000.00	0.00	0.00
	TOTAL SUPPLIES	40,000.00	50,000.00	10,000.00	25.00
OTHER SERVICES & CHARGES					

624-5420	TELECOMMUNICATIONS	1,000.00	1,000.00	0.00	0.00
624-5440	UTILITIES	4,000.00	4,000.00	0.00	0.00
624-5451	REPAIRS	30,000.00	30,000.00	0.00	0.00
624-5454	TIRES	10,000.00	10,000.00	0.00	0.00
624-5499	MISCELLANEOUS	0.00	0.00	0.00	0.00
	TOTAL OTHER SERVICES & CHARGES	45,000.00	45,000.00	0.00	0.00
CAPITAL OUTLAY					

624-5571	CAPITAL OUTLAY	135,000.00	0.00	(135,000.00)	100.00-
	TOTAL CAPITAL OUTLAY	135,000.00	0.00	(135,000.00)	100.00-
	TOTAL PRECINCT FOUR	354,558.00	236,559.00	(117,999.00)	33.28-
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***	TOTAL EXPENDITURES ***	1,501,406.00	1,682,299.00	180,893.00	12.05
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C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

18 -PERSONAL BOND OFFICE FUND

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES				
CHARGES FOR SERVICES				

000-4349.113 PERSONAL BOND FEES	100.00	100.00	0.00	0.00
TOTAL CHARGES FOR SERVICES	100.00	100.00	0.00	0.00
*** TOTAL REVENUES ***	100.00	100.00	0.00	0.00
=====				
SHERIFF				
DEPARTMENT EXPENDITURES				
SUPPLIES				

560-5330 FUEL AND OIL	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0.00	0.00	0.00	0.00
OTHER SERVICES & CHARGES				

560-5427 TRAVEL	1,000.00	1,000.00	0.00	0.00
560-5499 MISCELLANEOUS	1,000.00	1,000.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES	2,000.00	2,000.00	0.00	0.00
CAPITAL OUTLAY				

560-5571 CAPITAL OUTLAY	5,000.00	5,000.00	0.00	0.00
TOTAL CAPITAL OUTLAY	5,000.00	5,000.00	0.00	0.00
TOTAL SHERIFF	7,000.00	7,000.00	0.00	0.00
*** TOTAL EXPENDITURES ***	7,000.00	7,000.00	0.00	0.00
=====				

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

19 -ALTERNATIVE DISPUTE RESOLUTION SYSTEM

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES				
CHARGES FOR SERVICES				

000-4340.400 A.D.R. SYSTEM FEES	320.00	320.00	0.00	0.00
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TOTAL CHARGES FOR SERVICES	320.00	320.00	0.00	0.00
MISCELLANEOUS				

000-4380.200 OTHER (MISCELLANEOUS)	0.00	0.00	0.00	0.00
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TOTAL MISCELLANEOUS	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	320.00	320.00	0.00	0.00
	=====	=====	=====	=====
DISTRICT COURT				
DEPARTMENT EXPENDITURES				
OTHER SERVICES & CHARGES				

435-5409 DISPUTE RESOLUTION	320.00	320.00	0.00	0.00
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TOTAL OTHER SERVICES & CHARGES	320.00	320.00	0.00	0.00
TOTAL DISTRICT COURT	320.00	320.00	0.00	0.00
	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	320.00	320.00	0.00	0.00
	=====	=====	=====	=====

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

20 -LATERAL ROAD FUND

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES				
INTERGOVERNMENTAL REVENUE				
000-4333.300 LATERAL ROAD FUND DISTRIBUT	16,000.00	16,000.00	0.00	0.00
TOTAL INTERGOVERNMENTAL REVENUE	16,000.00	16,000.00	0.00	0.00
TRANSFERS FROM OTHER FUNDS				
000-4390 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	16,000.00	16,000.00	0.00	0.00
LATERAL ROAD DEPTS				
DEPARTMENT EXPENDITURES				
OTHER SERVICES & CHARGES				
625-5417 BANK CHARGES	0.00	0.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES	0.00	0.00	0.00	0.00
CAPITAL OUTLAY				
625-5591 PCT. #1, LATERAL ROAD	10,000.00	10,000.00	0.00	0.00
625-5592 PCT. #2, LATERAL ROAD	10,000.00	10,000.00	0.00	0.00
625-5593 PCT. #3, LATERAL ROAD	10,000.00	10,000.00	0.00	0.00
625-5594 PCT. #4, LATERAL ROAD	10,000.00	10,000.00	0.00	0.00
TOTAL CAPITAL OUTLAY	40,000.00	40,000.00	0.00	0.00
TOTAL LATERAL ROAD DEPTS	40,000.00	40,000.00	0.00	0.00
TRANSFERS TO OTHER FUNDS				
DEPARTMENT EXPENDITURES				
INTERFUND TRANSFERS				
700-5700 TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	40,000.00	40,000.00	0.00	0.00

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

**22 -COUNTY CLERK RECORDS MANAGEMENT
 & PRESERVATION FUND**

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES				
CHARGES FOR SERVICES				
000-4340.398 COURT RECORDS PRESERVATION	600.00	600.00	0.00	0.00
000-4340.399 COUNTY CLERK R M & P FEES	10,000.00	10,000.00	0.00	0.00
TOTAL CHARGES FOR SERVICES	10,600.00	10,600.00	0.00	0.00
*** TOTAL REVENUES ***	10,600.00	10,600.00	0.00	0.00
COUNTY AND DISTRICT CLERK				
DEPARTMENT EXPENDITURES				
OTHER SERVICES & CHARGES				
403-5499 CNTY CLERK R.M. & P LGC118.	5,000.00	5,000.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES	5,000.00	5,000.00	0.00	0.00
TOTAL COUNTY AND DISTRICT CLERK	5,000.00	5,000.00	0.00	0.00
*** TOTAL EXPENDITURES ***	5,000.00	5,000.00	0.00	0.00

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

**23 -COUNTY RECORDS MANAGEMENT
 & PRESERVATION FUND**

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES				
CHARGES FOR SERVICES				
000-4340.399 COUNTY R M & P FEES	800.00	800.00	0.00	0.00
TOTAL CHARGES FOR SERVICES	800.00	800.00	0.00	0.00
*** TOTAL REVENUES ***	800.00	800.00	0.00	0.00
NON-DEPARTMENTAL				
DEPARTMENT EXPENDITURES				
OTHER SERVICES & CHARGES				
409-5499 COUNTY R M & P EXP LGC 203.	1,500.00	1,500.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES	1,500.00	1,500.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	1,500.00	1,500.00	0.00	0.00
*** TOTAL EXPENDITURES ***	1,500.00	1,500.00	0.00	0.00

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

24 -COURTHOUSE SECURITY FUND

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES				
CHARGES FOR SERVICES				

000-4349.399 COURTHOUSE SECURITY FEES	2,600.00	2,600.00	0.00	0.00
TOTAL CHARGES FOR SERVICES	2,600.00	2,600.00	0.00	0.00
TRANSFERS FROM OTHER FUNDS				

000-4390 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	2,600.00	2,600.00	0.00	0.00
	=====	=====	=====	=====
COURTHOUSE				
DEPARTMENT EXPENDITURES				
OTHER SERVICES & CHARGES				

510-5499 COURTHOUSE SECURITY CCP102.	7,000.00	7,000.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES	7,000.00	7,000.00	0.00	0.00
TOTAL COURTHOUSE	7,000.00	7,000.00	0.00	0.00
*** TOTAL EXPENDITURES ***	7,000.00	7,000.00	0.00	0.00
	=====	=====	=====	=====

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

29 -COURT REPORTER SERVICE FUND

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES				
CHARGES FOR SERVICES				
000-4340.901 COURT REPORTER FEES GC 51.6	300.00	300.00	0.00	0.00
TOTAL CHARGES FOR SERVICES	300.00	300.00	0.00	0.00
*** TOTAL REVENUES ***	300.00	300.00	0.00	0.00
COUNTY COURT				
DEPARTMENT EXPENDITURES				
OTHER SERVICES & CHARGES				
426-5499 GOV'T CODE 51.601 ITEMS	600.00	600.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES	600.00	600.00	0.00	0.00
TOTAL COUNTY COURT	600.00	600.00	0.00	0.00
DISTRICT COURT				
DEPARTMENT EXPENDITURES				
OTHER SERVICES & CHARGES				
435-5499 GOV'T CODE 51.601(c) ITEMS	600.00	600.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES	600.00	600.00	0.00	0.00
TOTAL DISTRICT COURT	600.00	600.00	0.00	0.00
*** TOTAL EXPENDITURES ***	1,200.00	1,200.00	0.00	0.00

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

30 -AIRPORT FUND

	CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES				

MISCELLANEOUS				

000-4360.100 INTEREST EARNINGS	0.00	0.00	0.00	0.00
000-4364.100 SALE OF ASSETS	0.00	0.00	0.00	0.00
000-4370.102 RENT - AIRPORT FACILITIES	2,300.00	2,300.00	0.00	0.00
000-4380.200 OTHER [MISCELLANEOUS]	0.00	0.00	0.00	0.00
	-----	-----	-----	-----
TOTAL MISCELLANEOUS	2,300.00	2,300.00	0.00	0.00
TRANSFERS FROM OTHER FUNDS				

000-4390 TRANSFERS FROM OTHER FUNDS	20,000.00	20,000.00	0.00	0.00
	-----	-----	-----	-----
TOTAL TRANSFERS FROM OTHER FUNDS	20,000.00	20,000.00	0.00	0.00
*** TOTAL REVENUES ***	22,300.00	22,300.00	0.00	0.00
	=====	=====	=====	=====

C O C H R A N C O U N T Y
 BUDGET COMPARISON REPORT
 AS OF: AUGUST 31ST, 2022

30 -AIRPORT FUND
AIRPORT
 DEPARTMENT EXPENDITURES

		CURRENT BUDGET	ADOPTED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

518-5103	ASS'T CARETAKER SALARY 15%	6,331.00	6,601.00	270.00	4.26
518-5107	SEASONAL SALARY	100.00	100.00	0.00	0.00
518-5115	CARETAKER'S SALARY 15%	6,555.00	6,825.00	270.00	4.12
518-5150	LONGEVITY	0.00	0.00	0.00	0.00
518-5201	SOCIAL SECURITY	1,005.00	1,005.00	0.00	0.00
518-5202	GROUP INSURANCE [15%]	3,328.00	3,599.00	271.00	8.14
518-5203	RETIREMENT	1,678.00	1,880.00	202.00	12.04
518-5204	WORKERS' COMPENSATION	475.00	475.00	0.00	0.00
518-5206	UNEMPLOYMENT	100.00	100.00	0.00	0.00
	TOTAL PERSONAL SERVICES	19,572.00	20,585.00	1,013.00	5.18
SUPPLIES					

518-5330	FUEL & OIL	600.00	600.00	0.00	0.00
518-5332	CUSTODIAL SUPPLIES	0.00	0.00	0.00	0.00
	TOTAL SUPPLIES	600.00	600.00	0.00	0.00
OTHER SERVICES & CHARGES					

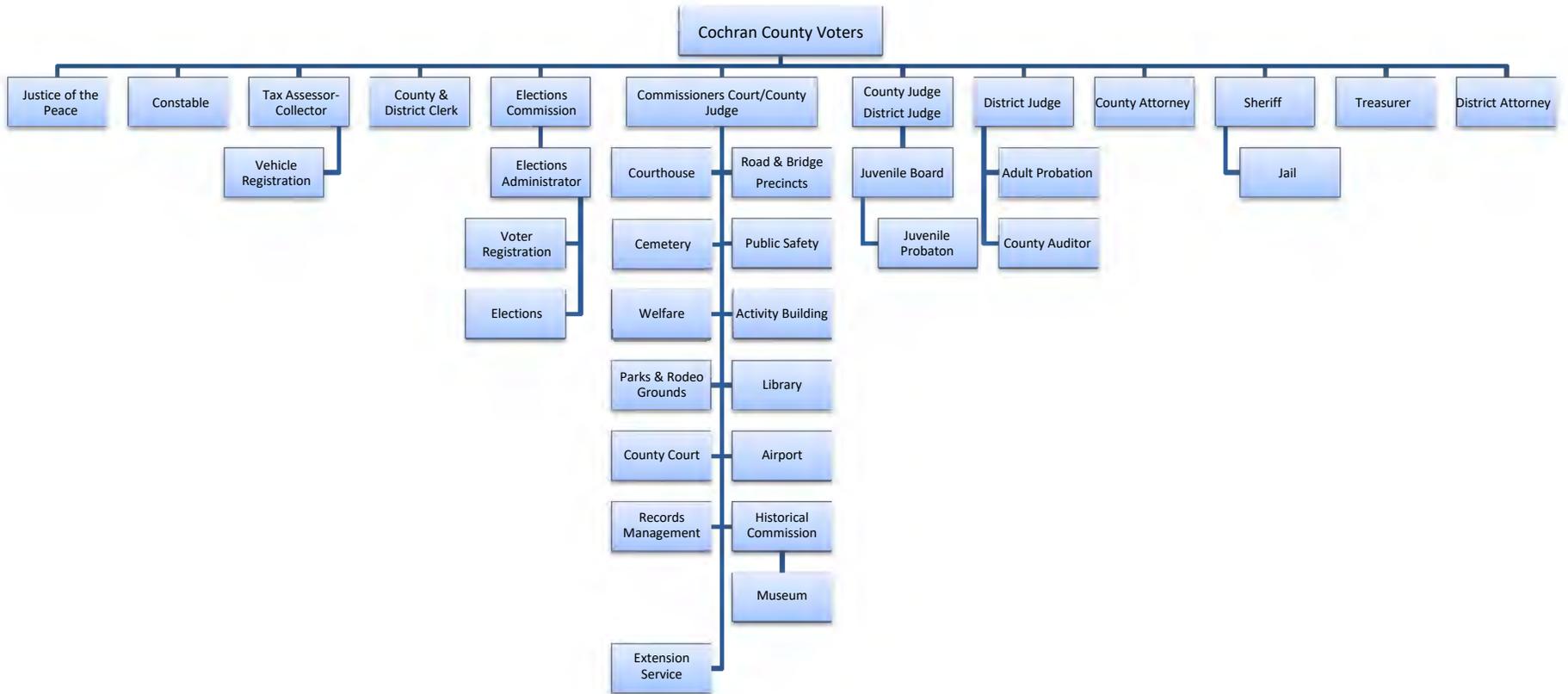
518-5440	UTILITIES	1,000.00	1,000.00	0.00	0.00
518-5451	REPAIR	5,000.00	5,000.00	0.00	0.00
518-5454	TIRES	200.00	200.00	0.00	0.00
	TOTAL OTHER SERVICES & CHARGES	6,200.00	6,200.00	0.00	0.00
CAPITAL OUTLAY					

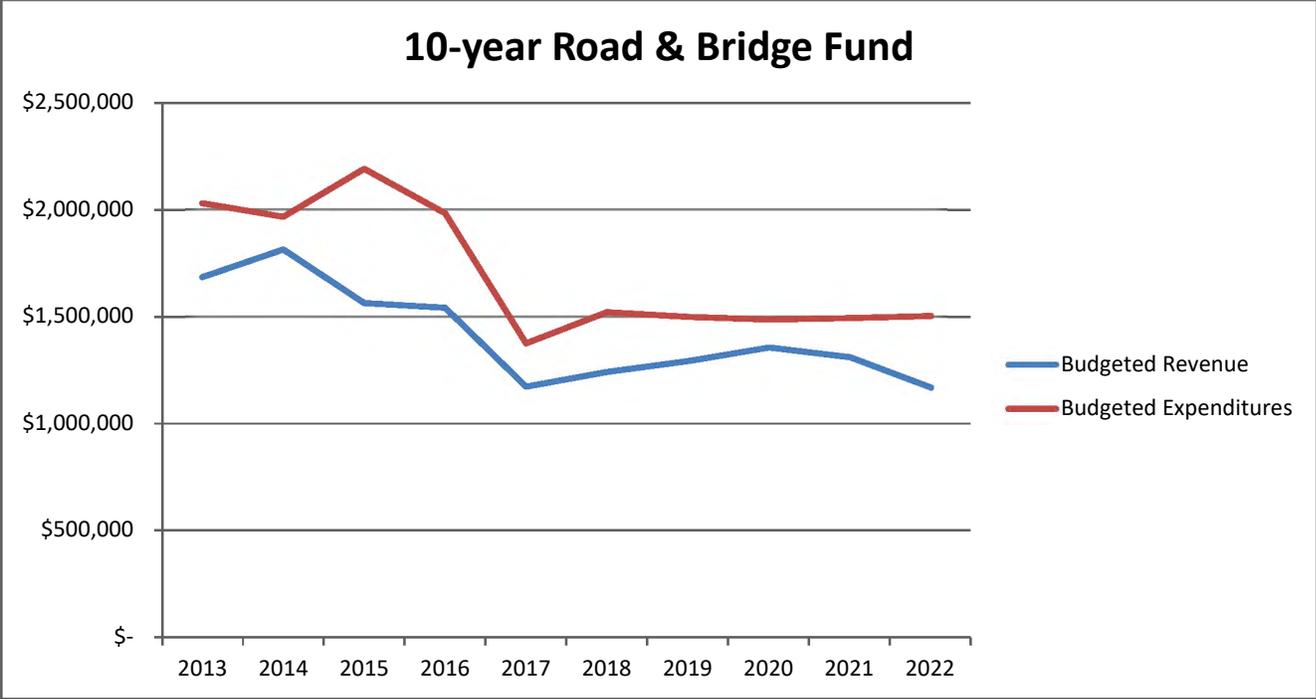
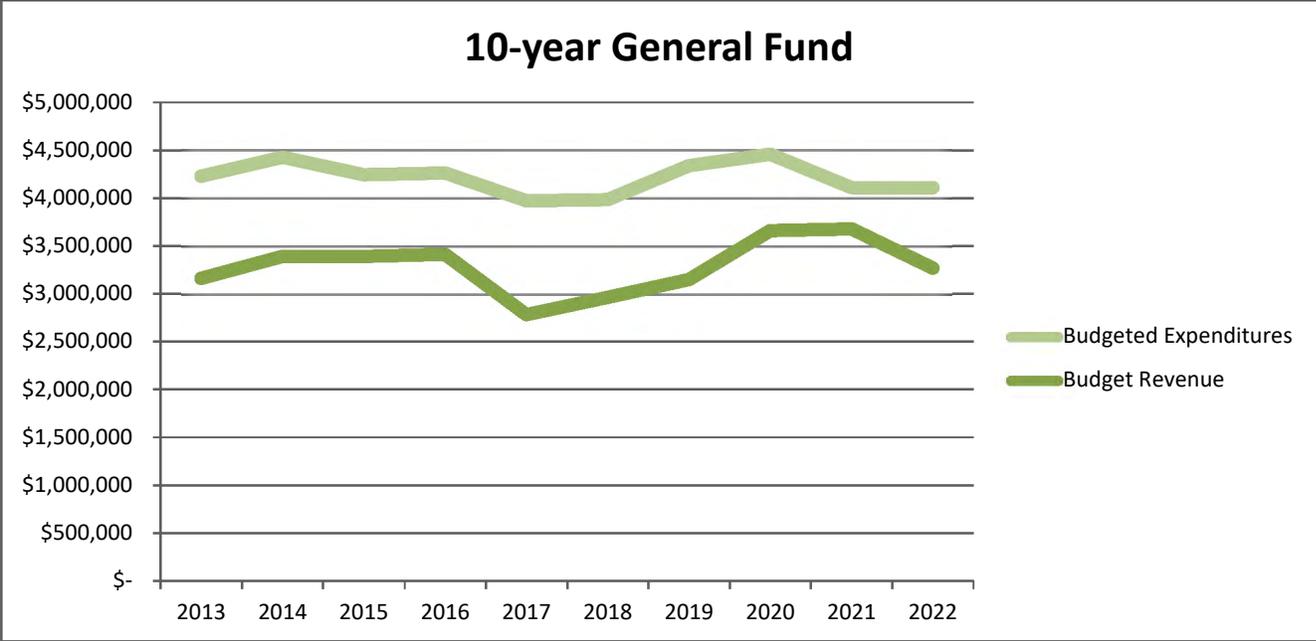
518-5571	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	TOTAL AIRPORT	26,372.00	27,385.00	1,013.00	3.84
=====					
***	TOTAL EXPENDITURES ***	26,372.00	27,385.00	1,013.00	3.84
=====					

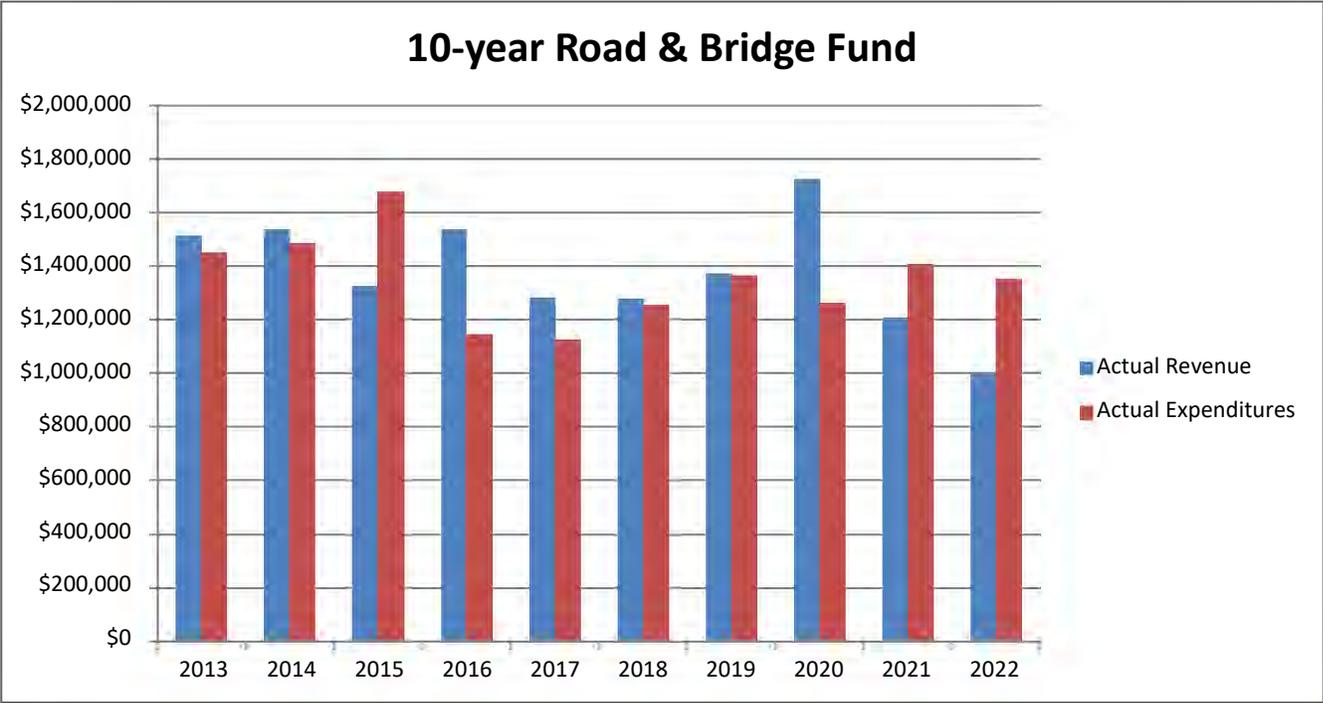
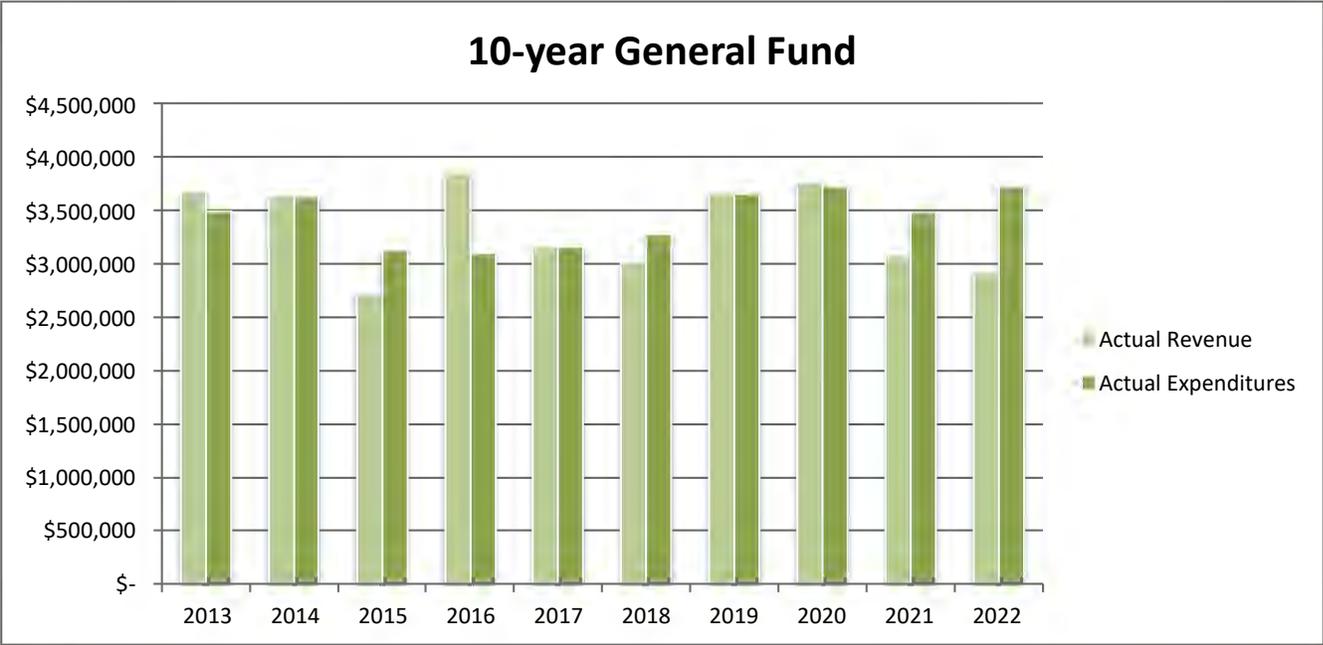
Cochran County Salaries 2023

(Not Including Longevity)

			Travel	
	Monthly	Annual	Monthly	Gross Annual
County Judge	\$ 5,761.17	\$ 69,134.00	(i) \$ 600.00	\$ 76,334.00
County Judge (Juv. Board Salary)	\$ 50.00	\$ 600.00		
Secretary	\$ 2,666.67	\$ 32,000.00		
County and District Clerk	\$ 3,997.00	\$ 47,964.00	\$ 50.00	\$ 48,564.00
First Deputy	\$ 3,497.50	\$ 41,970.00		
Second Deputy	\$ 2,983.33	\$ 35,800.00		
Veterans' County Service Officer	\$ -	\$ -	\$ -	
District Judge (Supplemental Salary)	\$ 473.95	\$ 5,687.40	(b)	
District Judge (Juv. Board Salary)	\$ 50.00	\$ 600.00		
Court Administrator	\$ 590.90	\$ 7,090.80	(b)	
Court Reporter	\$ 715.90	\$ 8,590.80	(b)	
Justice of the Peace	\$ 3,997.00	\$ 47,964.00	\$ 50.00	\$ 48,564.00
Court Clerk	\$ 3,250.00	\$ 39,000.00		
County Attorney	\$ 6,483.33	\$ 77,800.00	(j)	
Secretary	\$ 2,983.33	\$ 35,800.00		
District Attorney	\$ 523.95	\$ 6,287.40		
Special Investigator	\$ 695.28	\$ 8,343.36	(b) \$ 41.66	\$ 8,843.28
Secretary	\$ 549.86	\$ 6,598.32	(b)	
County Auditor	\$ 4,147.00	\$ 49,764.00		
Assistant	\$ 3,497.50	\$ 41,970.00		
County Treasurer	\$ 4,097.00	\$ 49,164.00	\$ 50.00	\$ 49,764.00
County Tax Assessor/Collector	\$ 3,997.00	\$ 47,964.00	\$ 50.00	\$ 48,564.00
First Deputy	\$ 3,497.50	\$ 41,970.00		
Second Deputy	\$ 3,400.75	\$ 40,809.00		
Courthouse Custodian	\$ 3,150.00	\$ 37,800.00		
Assistant	\$ -	\$ -		
Cemetery & Park Custodian	\$ 3,675.70	\$ 44,108.40	(a)	
Assistant	\$ 3,566.66	\$ 42,799.92		
Constable	\$ 3,291.07	\$ 39,492.84	(a)	
County Sheriff	\$ 4,023.66	\$ 48,283.92	(a,c)	
Chief Deputy	\$ 4,078.88	\$ 48,946.56	(a,c,d)	\$ 51,205.44
Patrol Sergeant	\$ 3,906.07	\$ 46,872.80	(a,c,e)	\$ 49,036.64
Deputy Sheriff	\$ 3,819.40	\$ 45,832.80	(a,c,d2)	\$ 47,948.64
Communications Supervisor	\$ 3,466.67	\$ 41,600.00	(c,f)	\$ 43,520.00
Reserve Deputies	(min. wage to \$17.00/hr)		(c)	
Head Jailer	\$ 3,466.67	\$ 41,600.00	(c,f)	\$ 43,520.00
Jailers	(min. wage to \$17.00/hr)		(c,g)	
Dispatchers	(min. wage to \$17.00/hr)		(c,g)	
Librarian	\$ 3,060.80	\$ 36,729.60		
Activity Bldg/Library Custodian	\$ 3,675.70	\$ 44,108.40		
County Extension Agent - Ag	\$ 1,095.67	\$ 13,148.04	(a)	
Secretary	\$ 2,983.33	\$ 35,800.00		
County Commissioners	\$ 3,205.75	\$ 38,469.00	\$ 850.00	\$ 48,669.00
Full-time employees	\$ 3,675.70	\$ 44,108.40	(h)	
Part-time employees	(min. wage to \$17.00/hr)			
(a) Vehicle furnished	(e) \$2,163.84/yr holiday pay			
(b) Shared with Hockley County	(f) \$1,920.00/yr holiday pay		(i) Includes \$25,200 State Supplement	
(c) Uniforms furnished	(g) plus twelve days holiday pay		(j) Includes \$35,000 State Supplement	
(d) \$2,258.88/yr holiday pay	(h) Some furnished vehicle			
(d2) \$2,115.84/yr holiday pay				







2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

COCHRAN COUNTY

(806) 266-5171

Taxing Unit Name

Phone (area code and number)

100 N Main St, Morton, 79346

www.co.cochran.tx.us

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

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-864 *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 - 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.

1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 337,517,792
2.	2021 tax ceilings. Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 337,517,792
4.	2021 total adopted tax rate.	\$ 0.7881 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:.....	\$ 0
	B. 2021 values resulting from final court decisions:.....	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:.....	\$ 0
	B. 2021 disputed value:.....	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>337,517,792</u>
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ <u>236,597</u> B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ <u>66,363</u> C. Value loss. Add A and B. ⁶	\$ <u>302,960</u>
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ <u>0</u> B. 2022 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>302,960</u>
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>337,214,832</u>
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>2,657,590</u>
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ <u>7,886</u>
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>2,665,476</u>
18.	Total 2022 taxable value on the 2022 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: \$ <u>447,907,869</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>11,204</u> 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:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 - \$ <u>0</u> E. Total 2022 value. Add A and B, then subtract C and D.	\$ <u>447,919,073</u>

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.03(d)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012, 26.04(c-2)
¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 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	\$ <u>0</u>
	B. 2022 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	+ \$ <u>0</u>
	C. Total value under protest or not certified. Add A and B.	\$ <u>0</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>447,919,073</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>1,012,622</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>1,012,622</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>446,906,451</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.5964</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ <u>0.8018</u> /\$100

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:

- 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.
- 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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.7881</u> /\$100
29.	2021 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> .	\$ <u>337,517,792</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(a)

LINE	Vote Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>2,659,977</u>
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>7,886</u>	
B.	2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ <u>0</u>	
C.	2021 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. +/- \$ <u>0</u>	
D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>7,886</u>	
E.	Add Line 30 to 31D.	\$ <u>2,667,863</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>446,906,451</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.5969</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	2022 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. \$ <u>4,395</u>	
B.	2021 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 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. - \$ <u>84,979</u>	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u>	
B.	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. - \$ <u>0</u>	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Water Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....	\$ <u>48,986</u>
B.	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.	\$ <u>9,254</u>
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.0088</u> /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ <u>0.0001</u> /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.0001</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	2022 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, 2021 and ending on June 30, 2022.	\$ <u>0</u>
B.	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.	\$ <u>0</u>
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.0000</u> /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ <u>0.0000</u> /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
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.	
A.	Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ <u>0</u>
B.	Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ <u>0</u>
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.0000</u> /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
39.	Adjusted 2022 MNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.5970</u> /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ <u>0</u>
B.	Divide Line 40A by Line 32 and multiply by \$100.....	\$ <u>0.0000</u> /\$100
C.	Add Line 40B to Line 39.	\$ <u>0.5970</u> /\$100
41.	2022 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.	\$ <u>0.6178</u> /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount Rate
D41.	<p>Disaster Line 41 (D41): 2022 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> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000 /\$100
42.	<p>Total 2022 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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, 2022, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
43.	<p>Certified 2021 excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$ 0
44.	<p>Adjusted 2022 debt. Subtract Line 43 from Line 42E.</p>	\$ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ 98.00 %</p> <p>B. Enter the 2021 actual collection rate 97.43 %</p> <p>C. Enter the 2020 actual collection rate 98.76 %</p> <p>D. Enter the 2019 actual collection rate 99.08 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	98.00%
46.	<p>2022 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 0
47.	<p>2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 447,919,073
48.	<p>2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.0000 /\$100
49.	<p>2022 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ 0.6178 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 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.</p>	\$ 0.0000 /\$100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.8304</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
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 2021 or in May 2022. 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 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0000</u> /\$100
55.	2022 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> .	\$ <u>0.0000</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.0000</u> /\$100
57.	2022 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> .	\$ <u>0.0000</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.0000</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

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.

Line	Voter-Approval Tax Rate Adjustment for Pollution Control Requirements 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	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$100
62.	2022 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).	\$ <u>0.0000</u> /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

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

Not Applicable

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;⁴⁰
- 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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.0000</u> /\$100
64.	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 2021, enter zero.	\$ <u>0.0000</u> /\$100
65.	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 2021, enter zero.	\$ <u>0.0000</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.0000</u> /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. 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).	\$ <u>0.0000</u> /\$100

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.5970</u> /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>447,919,073</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.1116</u> /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.7086</u> /\$100

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

Not Applicable

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

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.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(b-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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).

Line	Description	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
74.	Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ <u>0.0000</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.0000</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0.0000</u> /\$100
80.	2022 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).	\$ <u>0.0000</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.8018 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27

Voter-approval tax rate. \$ 0.8304 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 50

De minimis rate. \$ 0.7086 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.

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 → Dixie Mendoza
Printed Name of Taxing Unit Representative

sign here → 

08/08/2022
Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

COCHRAN COUNTY-CO WIDE SPECIAL RD (FM/FC)

(806) 266-5171

Taxing Unit Name

Phone (area code and number)

100 N Main St, Morton, 79346

www.co.cochran.tx.us

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

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Tax
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 335,564,086
2.	2021 tax ceilings. Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 335,564,086
4.	2021 total adopted tax rate.	\$ 0.2726 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: -\$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: -\$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>335,564,086</u>
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ <u>236,597</u> B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ <u>96,363</u> C. Value loss. Add A and B. ⁶	\$ <u>332,960</u>
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ <u>0</u> B. 2022 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>332,960</u>
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>335,231,126</u>
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>913,840</u>
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁸	\$ <u>180</u>
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>914,020</u>
18.	Total 2022 taxable value on the 2022 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: \$ <u>445,970,333</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> 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:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 - \$ <u>0</u> E. Total 2022 value. Add A and B, then subtract C and D.	\$ <u>445,970,333</u>

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.03(c)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012, 26.04(c-2)
¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 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 \$ <u>0</u> B. 2022 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>0</u>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>445,970,333</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>1,007,822</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>1,007,822</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>444,962,511</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.2054</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ <u>0.8018</u> /\$100

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:

- 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.
- 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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.2726</u> /\$100
29.	2021 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> .	\$ <u>335,564,086</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Inter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>914,747</u>
31.	Adjusted 2021 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>0</u> B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ <u>0</u> C. 2021 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. +/- \$ <u>0</u> D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>0</u> E. Add Line 30 to 31D.	\$ <u>914,747</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>444,962,511</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.2055</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. 2022 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. \$ <u>0</u> B. 2021 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 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u> B. 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code § 26.044

²⁵ Tex. Tax Code § 26.0441

Line	Vote Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ³⁵</p> <p>A. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0.0000</u>/100</p>	
37.	<p>Rate adjustment for county hospital expenditures. ³⁶</p> <p>A. 2022 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, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>B. 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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0.0000</u>/100</p>	
38.	<p>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 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.0000</u>/100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.0000</u>/100</p>	
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. \$ <u>0.2055</u>/100</p>	
40.	<p>Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 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 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p>C. Add Line 40B to Line 39. \$ <u>0.2055</u>/100</p>	
41.	<p>2022 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. \$ <u>0.2126</u>/100</p>	

³⁵ Tex. Tax Code § 26.0442

³⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 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> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000 /\$100
42.	<p>Total 2022 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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, 2022, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ 98.00 %</p> <p>B. Enter the 2021 actual collection rate. 97.48 %</p> <p>C. Enter the 2020 actual collection rate. 98.78 %</p> <p>D. Enter the 2019 actual collection rate. 99.10 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	98.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 445,970,333
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.2126 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 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.</p>	\$ 0.0000 /\$100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.8304</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
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 2021 or in May 2022. 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 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0000</u> /\$100
55.	2022 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> .	\$ <u>0.0000</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.0000</u> /\$100
57.	2022 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> .	\$ <u>0.0000</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.0000</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements 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	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$100
62.	2022 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).	\$ <u>0.0000</u> /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(f)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(d)

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

Not Applicable

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;⁴⁰
- 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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.0000</u> /\$100
64.	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 2021, enter zero.	\$ <u>0.0000</u> /\$100
65.	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 2021, enter zero.	\$ <u>0.0000</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.0000</u> /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. 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).	\$ <u>0.0000</u> /\$100

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.2055</u> /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>445,970,333</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.1121</u> /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.3176</u> /\$100

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

Not Applicable

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

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.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.0128-a

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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).

Line	Description	Amount Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.0000</u> / \$100
74.	Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ <u>0.0000</u> / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.0000</u> / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0.0000</u> / \$100
80.	2022 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).	\$ <u>0.0000</u> / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.8018 / \$100
 As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27

Voter-approval tax rate. \$ 0.8304 / \$100
 As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 50

De minimis rate. \$ 0.3176 / \$100
 If applicable, enter the 2022 de minimis rate from Line 72.

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 Dixie Mendoza

sign here

08/08/2022
Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)