

Cochran County, Texas

Proposed Budget

2022



“This budget will raise \$547,284 or 13.5% less 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 \$1,026.”

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

For:

Against:

Type of Levy:	General		Farm to Market/ Flood Control		County-Wide School Equalization**	
	2020	2021	2020	2021	2020	2021
Property Tax Rate	0.76510	0.78810	0.26470	0.27260	0.10930	0.10930
No-New-Revenue Tax Rate	0.75540	0.89350	0.27450	0.30990	0.10930	0.12780
No-New-Revenue M & O* Tax Rate	0.75260	0.89350	0.27140	0.30990	0.10940	0.12780
Voter-Approval Tax Rate	0.77890	0.94830	0.28080	0.32090	0.11320	0.13810
Debt Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

*Maintenance and Operations

**For informational purposes only

As of July 30, 2021, Cochran County has zero (\$0) debt obligation.

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COCHRAN COUNTY, TEXAS

COUNTY OFFICIALS 2021

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
Treva Jackson	County Tax Assessor-Collector
Beverly McClellan	County Auditor

Budget Letter

July 30, 2021

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, 2022. 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 30, 2021.

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 2022

General Levy

Total Appraised Value per CAD	472,741,034		
Total Assessed Value per CAD	472,711,206		
Total Taxable Value per CAD	\$ 337,486,591		
Tax Rate per \$100 value:		\$	0.7881
Tax Levy for General Revenue (1)		\$	2,659,732

Farm-to-Market/Flood Control Levy

Total Appraised Value per CAD	\$ 472,723,427		
Total Assessed Value per CAD	\$ 472,693,599		
Taxable Value	\$ 335,538,885		
Tax Rate per \$100 value:		\$	0.2726
Tax Levy for FM/FC (2)		\$	914,679
Total Tax Levy for General & FM/FC:		\$	3,574,411
Estimated Collection Percentage During Budget Year			98%
Total Estimated Current Collections During 2022		\$	3,502,923

(1) 98% of this levy = \$ 2,606,537 -See page 18, account number 000-4310.110

(2) 98% of this levy = \$ 896,385 -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
1992	629,766,264	0.2800	1,762,132	1,864,162	105.79%
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*	472,741,034	1.0298	3,574,411	3,502,923	98.00%

*estimated

SUMMARY OF Proposed BUDGET FOR 2022 AND COMPARISON OF 2021 FIGURES
ALL BUDGETARY FUNDS COMBINED

Item	2020 Actual	2021 Adopted Budget	2022 Proposed Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	4,744,046	5,129,289	5,681,956	552,667
Ad Valorem Taxes	4,033,318	4,151,772	3,578,922	(572,850)
Other Receipts	1,512,009	888,620	899,720	11,100
Total Receipts	5,545,328	5,040,392	4,478,642	(561,750)
Total Resources	10,289,373	10,169,681	10,160,598	(9,083)
Total Expenditures	5,098,297	6,032,110	5,846,951	(185,159)
Ending Balances	5,191,076	4,137,571	4,313,647	176,076

SUMMARY OF Proposed BUDGET FOR 2022 AND COMPARISON OF 2021 FIGURES
GENERAL FUND

Item	2020 Actual	2021 Budget	2022 Proposed Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	3,294,422	3,288,140	3,373,588	85,448
Ad Valorem Taxes	2,956,844	3,047,957	2,661,537	(386,420)
Other Receipts	809,531	616,200	615,200	(1,000)
Total Receipts	3,766,375	3,664,157	3,276,737	(387,420)
Total Resources	7,060,796	6,952,297	6,650,325	(301,972)
Total Expenditures	3,752,656	4,456,899	4,257,269	(199,630)
Transfers to Airport Fund	20,000	20,000	20,000	-
Ending Balances	3,288,140	2,475,398	2,373,056	(102,342)

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

SUMMARY OF Proposed BUDGET FOR 2022 AND COMPARISON OF 2021 FIGURES
ROAD AND BRIDGE FUND

Item	2020 Actual	2021 Budget	2022 Proposed Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	1,150,059	1,569,143	2,035,448	466,305
Ad Valorem Taxes	1,076,475	1,103,815	917,385	(186,430)
Other Receipts	644,785	251,500	251,500	-
Transfers from Other Funds	-	-	-	-
Total Receipts	1,721,260	1,355,315	1,168,885	(186,430)
Total Resources	2,871,319	2,924,458	3,204,333	279,875
Total Expenditures	1,302,177	1,485,113	1,501,406	16,293
Ending Balances	1,569,143	1,439,345	1,702,927	263,582

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 Proposed BUDGET FOR 2022 AND COMPARISON OF 2021 FIGURES
PERSONAL BOND OFFICE FUND

Item	2020 Actual	2021 Budget	2022 Proposed 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	-	12,000	7,000	(5,000)
Ending Balances	14,495	2,595	7,595	5,000

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 Proposed BUDGET FOR 2022 AND COMPARISON OF 2021 FIGURES
ALTERNATIVE DISPUTE RESOLUTION SYSTEM FUND

Item	2020 Actual	2021 Budget	2022 Proposed Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	1,617	1,907	2,017	110
Ad Valorem Taxes	-	-	-	-
Other Receipts	290	320	320	-
Total Receipts	290	320	320	-
Total Resources	1,907	2,227	2,337	110
Total Expenditures	-	320	320	-
Ending Balances	1,907	1,907	2,017	110

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 Proposed BUDGET FOR 2022 AND COMPARISON OF 2021 FIGURES
LATERAL ROAD FUND

Item	2020 Actual	2021 Budget	2022 Proposed Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	148,727	152,010	161,876	9,866
Ad Valorem Taxes	-	-	-	-
Other Receipts	16,532	16,000	16,000	-
Total Receipts	16,532	16,000	16,000	-
Total Resources	165,260	168,010	177,876	9,866
Total Expenditures*	13,250	40,000	40,000	-
Ending Balances	152,010	128,010	137,876	9,866

*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 Proposed BUDGET FOR 2022 AND COMPARISON OF 2021 FIGURES
COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

Item	2020 Actual	2021 Budget	2022 Proposed Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	42,607	51,266	53,750	2,484
Ad Valorem Taxes	-	-	-	-
Other Receipts	9,610	10,600	10,600	-
Total Receipts	9,610	10,600	10,600	-
Total Resources	52,217	61,866	64,350	2,484
Total Expenditures	951	10,000	5,000	(5,000)
Ending Balances	51,266	51,866	59,350	7,484

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 Proposed BUDGET FOR 2022 AND COMPARISON OF 2021 FIGURES
COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

Item	2020 Actual	2021 Budget	2022 Proposed Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	8,854	9,479	10,451	972
Ad Valorem Taxes	-	-	-	-
Other Receipts	625	800	800	-
Total Receipts	625	800	800	-
Total Resources	9,479	10,279	11,251	972
Total Expenditures	-	1,500	1,500	-
Ending Balances	9,479	8,779	9,751	972

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 Proposed BUDGET FOR 2022 AND COMPARISON OF 2021 FIGURES
COURTHOUSE SECURITY FUND

Item	2020 Actual	2021 Budget	2022 Proposed Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	8,034	6,939	10,420	3,481
Ad Valorem Taxes	-	-	-	-
Other Receipts	8,405	2,600	2,600	-
Total Receipts	8,405	2,600	2,600	-
Total Resources	16,439	9,539	13,020	3,481
Total Expenditures	9,500	7,000	7,000	-
Ending Balances	6,939	2,539	6,020	3,481

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 Proposed BUDGET FOR 2022 AND COMPARISON OF 2021 FIGURES
COURT REPORTER SERVICE FUND

Item	2020 Actual	2021 Budget	2022 Proposed Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	1,914	2,244	2,359	115
Ad Valorem Taxes	-	-	-	-
Other Receipts	330	300	300	-
Total Receipts	330	300	300	-
Total Resources	2,244	2,544	2,659	115
Total Expenditures	-	1,200	1,200	-
Ending Balances	2,244	1,344	1,459	115

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 Proposed BUDGET FOR 2022 AND COMPARISON OF 2021 FIGURES
AIRPORT FUND

Item	2020 Actual	2021 Budget	2022 Proposed Budget	Comparison of Current Year and Budget as Proposed Increase/(Decrease)
Beginning Balance	73,316	75,453	17,552	(57,901)
Ad Valorem Taxes	-	-	-	-
Other Receipts	1,900	2,300	2,300	-
Transfer from General Fund	20,000	20,000	20,000	-
Total Receipts	21,900	22,300	22,300	-
Total Resources	95,216	97,753	39,852	(57,901)
Total Expenditures	19,763	26,578	26,256	(322)
Ending Balances	75,453	71,175	13,596	(57,579)

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.

7-30-2021 10:15 AM

C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

REVENUE SUMMARY				

TAXES	3,067,926.00	2,661,537.00	(406,389.00)	13.25-
LICENSES & PERMITS	6,000.00	6,000.00	0.00	0.00
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	0.00	0.00	0.00
MISCELLANEOUS	344,750.00	344,750.00	0.00	0.00
TRANSFERS FROM OTHER FUND	0.00	0.00	0.00	0.00
-----	-----	-----	-----	-----
*** TOTAL REVENUES ***	3,683,126.00	3,276,737.00	(406,389.00)	11.03-
=====	=====	=====	=====	=====
EXPENDITURE SUMMARY				

COUNTY JUDGE	147,733.00	149,885.00	2,152.00	1.46
COUNTY AND DISTRICT CLERK	221,648.00	262,578.00	40,930.00	18.47
VETERANS' SERVICE OFFICER	1,872.00	1,872.00	0.00	0.00
NON-DEPARTMENTAL	455,980.00	411,800.00	(44,180.00)	9.69-
COUNTY COURT	22,100.00	22,100.00	0.00	0.00
DISTRICT COURT	65,141.00	84,291.00	19,150.00	29.40
JUSTICE OF THE PEACE	120,969.00	122,345.00	1,376.00	1.14
COUNTY ATTORNEY	185,684.00	179,566.00	(6,118.00)	3.29-
DISTRICT ATTORNEY	32,646.00	32,646.00	0.00	0.00
ELECTIONS	65,455.00	57,955.00	(7,500.00)	11.46-
COUNTY AUDITOR	104,721.00	105,497.00	776.00	0.74
COUNTY TREASURER	119,997.00	120,773.00	776.00	0.65
TAX ASSESSOR/COLLECTOR	244,223.00	248,844.00	4,621.00	1.89
COURTHOUSE	216,797.00	220,573.00	3,776.00	1.74
COUNTY JAIL	365,665.00	401,369.00	35,704.00	9.76
CEMETERY	113,750.00	114,526.00	776.00	0.68
CONSTABLE	72,595.00	73,371.00	776.00	1.07
SHERIFF	913,434.00	978,483.00	65,049.00	7.12
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	111,500.00	109,000.00	(2,500.00)	2.24-
WELFARE	12,250.00	12,250.00	0.00	0.00
COUNTY LIBRARY	93,048.00	93,863.00	815.00	0.88
MUSEUM	12,101.00	12,140.00	39.00	0.32
COUNTY PARK	79,938.00	80,210.00	272.00	0.34
ACTIVITY BUILDING	144,144.00	145,442.00	1,298.00	0.90
SENIOR CITIZENS	75,000.00	75,000.00	0.00	0.00
EXTENSION SERVICE	87,292.00	89,018.00	1,726.00	1.98
TRANSFERS TO OTHER FUNDS	20,000.00	20,000.00	0.00	0.00
-----	-----	-----	-----	-----
*** TOTAL EXPENDITURES ***	4,157,575.00	4,277,289.00	119,714.00	2.88
=====	=====	=====	=====	=====
** REVENUES OVER(UNDER) EXPENDITURES **	(474,449.00)	(1,000,552.00)	(526,103.00)	110.89
=====	=====	=====	=====	=====

7-30-2021 10:15 AM

C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

15 -ROAD & BRIDGE FUND

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

REVENUE SUMMARY				

TAXES	1,058,281.00	917,385.00	(140,896.00)	13.31-
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	44,500.00	0.00	0.00
TRANSFERS FROM OTHER FUND	0.00	0.00	0.00	0.00
	-----	-----	-----	-----
*** TOTAL REVENUES ***	1,309,781.00	1,168,885.00	(140,896.00)	10.76-
	=====	=====	=====	=====
EXPENDITURE SUMMARY				

COMMISSIONERS COURT	316,617.00	319,871.00	3,254.00	1.03
PRECINCT ONE	217,243.00	208,995.00	(8,248.00)	3.80-
PRECINCT TWO	640,547.00	241,099.00	(399,448.00)	62.36-
PRECINCT THREE	255,331.00	376,883.00	121,552.00	47.61
PRECINCT FOUR	268,006.00	354,558.00	86,552.00	32.29
	-----	-----	-----	-----
*** TOTAL EXPENDITURES ***	1,697,744.00	1,501,406.00	(196,338.00)	11.56-
	=====	=====	=====	=====
** REVENUES OVER(UNDER) EXPENDITURES **	(387,963.00)	(332,521.00)	55,442.00	14.29-
	=====	=====	=====	=====

BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021**10 -GENERAL FUND**

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES				
TAXES				
000-4310.110 CURRENT TAXES-GENERAL LEVY	3,012,926.00	2,606,537.00	(406,389.00)	13.49-
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	3,067,926.00	2,661,537.00	(406,389.00)	13.25-
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	0.00	0.00	0.00
TOTAL LICENSES & PERMITS	6,000.00	6,000.00	0.00	0.00
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
000-4333.401 STATE SAL/FB REIMB FOR D.A.	0.00	0.00	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

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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE
REVENUES (Continued)				
000-4349.903 JURY FEES	1,000.00	1,000.00	0.00	0.00
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. CCP102.0186C	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
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TOTAL CHARGES FOR SERVICES	193,950.00	193,950.00	0.00	0.00
FINES & FORFEITURES				

000-4352.001 JP LOCAL CONSOLIDATED CRT C	0.00	0.00	0.00	0.00
000-4352.002 DIS&CO LOCAL CONSOLID CRT C	0.00	0.00	0.00	0.00
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TOTAL FINES & FORFEITURES	0.00	0.00	0.00	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
000-4367.103 CANINE DONATIONS	0.00	0.00	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	5,000.00	0.00	0.00
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	260,000.00	0.00	0.00
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TOTAL MISCELLANEOUS	344,750.00	344,750.00	0.00	0.00
TRANSFERS FROM OTHER FUNDS				

000-4390 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
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TOTAL TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	3,683,126.00	3,276,737.00	(406,389.00)	11.03-
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

COUNTY JUDGE

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED 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	1,200.00	1,800.00	600.00	50.00
400-5201 SOCIAL SECURITY	8,530.00	8,530.00	0.00	0.00
400-5202 GROUP INSURANCE	21,414.00	22,966.00	1,552.00	7.25
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	147,733.00	149,885.00	2,152.00	1.46
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	147,733.00	149,885.00	2,152.00	1.46
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

COUNTY AND DISTRICT CLERK

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

403-5101	CLERK'S SALARY	46,164.00	46,164.00	0.00	0.00
403-5104	DEPUTIES' SALARY	40,170.00	74,170.00	34,000.00	84.64
403-5107	TEMPORARY OR EXTRA WAGES	15,000.00	5,000.00	(10,000.00)	66.67-
403-5150	LONGEVITY	4,200.00	4,800.00	600.00	14.29
403-5201	SOCIAL SECURITY	8,200.00	8,200.00	0.00	0.00
403-5202	GROUP INSURANCE	21,414.00	34,449.00	13,035.00	60.87
403-5203	RETIREMENT	14,000.00	16,895.00	2,895.00	20.68
403-5204	WORKERS' COMPENSATION	350.00	350.00	0.00	0.00
403-5206	UNEMPLOYMENT	250.00	150.00	(100.00)	40.00-
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TOTAL PERSONAL SERVICES		149,748.00	190,178.00	40,430.00	27.00
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
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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	2,500.00	3,000.00	500.00	20.00
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
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TOTAL OTHER SERVICES & CHARGES		50,400.00	50,900.00	500.00	0.99
CAPITAL OUTLAY					

403-5571	CAPITAL OUTLAY	10,000.00	10,000.00	0.00	0.00
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TOTAL CAPITAL OUTLAY		10,000.00	10,000.00	0.00	0.00
TOTAL COUNTY AND DISTRICT CLERK		221,648.00	262,578.00	40,930.00	18.47
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

VETERANS' SERVICE OFFICER

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

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

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

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

NON-DEPARTMENTAL

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED 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	6,000.00	5,000.00	(1,000.00)	16.67-
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	10,200.00	9,200.00	(1,000.00)	9.80-
OTHER SERVICES & CHARGES				

409-5401 OUTSIDE AUDIT	20,000.00	25,000.00	5,000.00	25.00
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	27,680.00	60,000.00	32,320.00	116.76
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	105,500.00	20,000.00	(85,500.00)	81.04-
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	5,000.00	10,000.00	5,000.00	100.00
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	35,000.00	0.00	0.00
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	401,780.00	358,600.00	(43,180.00)	10.75-
CAPITAL OUTLAY				

409-5571 CAPITAL OUTLAY	20,000.00	20,000.00	0.00	0.00

TOTAL CAPITAL OUTLAY	20,000.00	20,000.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	455,980.00	411,800.00	(44,180.00)	9.69-
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

COUNTY COURT

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED 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	14,000.00	7,000.00	(7,000.00)	50.00-
426-5400.01 ATTY AD LITEM--JUV	0.00	7,000.00	7,000.00	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: JULY 31ST, 2021

10 -GENERAL FUND
DISTRICT COURT

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

435-5105 SALARY-DIST. COURT COORDINA	6,900.00	6,900.00	0.00	0.00
435-5110 SALARY-COURT REPORTER	8,400.00	8,400.00	0.00	0.00
435-5201 SOCIAL SECURITY	1,637.00	1,637.00	0.00	0.00
435-5202 GROUP INSURANCE	0.00	0.00	0.00	0.00
435-5203 RETIREMENT	2,782.00	2,782.00	0.00	0.00
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	5,497.00	0.00	0.00
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TOTAL PERSONAL SERVICES	25,331.00	25,331.00	0.00	0.00
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
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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	0.00	18,000.00	18,000.00	0.00
435-5410 COURT REPORTER SERVICES	500.00	500.00	0.00	0.00
435-5415 ASSESSMENT	400.00	550.00	150.00	37.50
435-5420 TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
435-5427 CONTINUING EDUCATION	0.00	1,000.00	1,000.00	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
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TOTAL OTHER SERVICES & CHARGES	37,800.00	56,950.00	19,150.00	50.66
CAPITAL OUTLAY				

435-5571 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 DISTRICT COURT	65,141.00	84,291.00	19,150.00	29.40
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

JUSTICE OF THE PEACE

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

455-5101	JUSTICE OF PEACE SALARY	46,164.00	46,164.00	0.00	0.00
455-5103	COURT CLERK	0.00	0.00	0.00	0.00
455-5107	TEMPORARY OR EXTRA WAGES	5,000.00	5,000.00	0.00	0.00
455-5150	LONGEVITY	1,200.00	1,800.00	600.00	50.00
455-5201	SOCIAL SECURITY	4,418.00	4,418.00	0.00	0.00
455-5202	GROUP INSURANCE	10,707.00	11,483.00	776.00	7.25
455-5203	RETIREMENT	9,000.00	9,000.00	0.00	0.00
455-5204	WORKERS' COMPENSATION	160.00	160.00	0.00	0.00
455-5206	UNEMPLOYMENT	20.00	20.00	0.00	0.00
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TOTAL PERSONAL SERVICES		76,669.00	78,045.00	1,376.00	1.79
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
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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
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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
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TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	0.00
TOTAL JUSTICE OF THE PEACE		120,969.00	122,345.00	1,376.00	1.14
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

COUNTY ATTORNEY

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

475-5101 COUNTY ATTORNEY'S SALARY	41,000.00	41,000.00	0.00	0.00
475-5101.001 STATE SALARY SUPPLEMENT-C.A	35,000.00	35,000.00	0.00	0.00
475-5105 SECRETARY'S SALARY	40,170.00	34,000.00	(6,170.00)	15.36-
475-5107 TEMPORARY OR EXTRA WAGES	3,000.00	3,000.00	0.00	0.00
475-5150 LONGEVITY	1,200.00	0.00	(1,200.00)	100.00-
475-5201 SOCIAL SECURITY	9,328.00	9,328.00	0.00	0.00
475-5202 GROUP INSURANCE	21,414.00	22,966.00	1,552.00	7.25
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
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TOTAL PERSONAL SERVICES	168,484.00	162,666.00	(5,818.00)	3.45-
SUPPLIES				

475-5310 OFFICE SUPPLIES	5,000.00	5,000.00	0.00	0.00
475-5311 POSTAL EXPENSES	600.00	300.00	(300.00)	50.00-
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TOTAL SUPPLIES	5,600.00	5,300.00	(300.00)	5.36-
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
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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	6,000.00	0.00	0.00
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TOTAL CAPITAL OUTLAY	6,000.00	6,000.00	0.00	0.00
TOTAL COUNTY ATTORNEY	185,684.00	179,566.00	(6,118.00)	3.29-
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

DISTRICT ATTORNEY

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

476-5101 DISTRICT ATTORNEY'S SALARY	6,097.00	6,097.00	0.00	0.00
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	8,153.00	0.00	0.00
476-5105 SECRETARY'S SALARY	6,408.00	6,408.00	0.00	0.00
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
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TOTAL PERSONAL SERVICES	31,014.00	31,014.00	0.00	0.00
SUPPLIES				

476-5310 OFFICE SUPPLIES	400.00	400.00	0.00	0.00
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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
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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
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TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL DISTRICT ATTORNEY	32,646.00	32,646.00	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: JULY 31ST, 2021

10 -GENERAL FUND

ELECTIONS

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

490-5102 ELECTION SALARIES	8,000.00	8,000.00	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	5,000.00	5,000.00	0.00	0.00
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	2,700.00	0.00	0.00
490-5204 WORKERS' COMPENSATION	100.00	100.00	0.00	0.00
490-5206 UNEMPLOYMENT	50.00	50.00	0.00	0.00
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TOTAL PERSONAL SERVICES	38,255.00	38,255.00	0.00	0.00
SUPPLIES				

490-5310 OFFICE SUPPLIES	2,000.00	2,000.00	0.00	0.00
490-5311 POSTAL EXPENSES	2,000.00	2,000.00	0.00	0.00
490-5335 ELECTION SUPPLIES	8,000.00	5,000.00	(3,000.00)	37.50-
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TOTAL SUPPLIES	12,000.00	9,000.00	(3,000.00)	25.00-
OTHER SERVICES & CHARGES				

490-5411 MAINTENANCE CONTRACTS	6,000.00	6,000.00	0.00	0.00
490-5420 TELECOMMUNICATIONS	5,500.00	0.00	(5,500.00)	100.00-
490-5425 TRAVEL-IN COUNTY(DOCUMENTED	500.00	500.00	0.00	0.00
490-5427 CONTINUING EDUCATION	2,000.00	3,000.00	1,000.00	50.00
490-5480 BONDS & NOTARY FEES	200.00	200.00	0.00	0.00
490-5498 VOTER ENHANCEMENT	1,000.00	1,000.00	0.00	0.00
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TOTAL OTHER SERVICES & CHARGES	15,200.00	10,700.00	(4,500.00)	29.61-
CAPITAL OUTLAY				

490-5571 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 ELECTIONS	65,455.00	57,955.00	(7,500.00)	11.46-
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND
COUNTY AUDITOR

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

495-5102	COUNTY AUDITOR SALARY	47,964.00	47,964.00	0.00	0.00
495-5103	ASS'T COUNTY AUDITOR SALARY	0.00	0.00	0.00	0.00
495-5107	TEMPORARY OR EXTRA	20,000.00	20,000.00	0.00	0.00
495-5150	LONGEVITY PAY	1,200.00	1,200.00	0.00	0.00
495-5201	SOCIAL SECURITY	6,250.00	6,250.00	0.00	0.00
495-5202	GROUP INSURANCE	10,707.00	11,483.00	776.00	7.25
495-5203	RETIREMENT	11,000.00	11,000.00	0.00	0.00
495-5204	WORKERS' COMPENSATION	200.00	200.00	0.00	0.00
495-5206	UNEMPLOYMENT	100.00	100.00	0.00	0.00
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TOTAL PERSONAL SERVICES		97,421.00	98,197.00	776.00	0.80
SUPPLIES					

495-5310	OFFICE SUPPLIES	4,000.00	4,000.00	0.00	0.00
495-5311	POSTAL EXPENSES	200.00	200.00	0.00	0.00
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TOTAL SUPPLIES		4,200.00	4,200.00	0.00	0.00
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		104,721.00	105,497.00	776.00	0.74
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

COUNTY TREASURER

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

497-5101	COUNTY TREASURER SALARY	47,364.00	47,364.00	0.00	0.00
497-5104	DEPUTIES' SALARIES	0.00	0.00	0.00	0.00
497-5107	TEMPORARY OR EXTRA WAGES	30,000.00	30,000.00	0.00	0.00
497-5150	LONGEVITY PAY	3,600.00	3,600.00	0.00	0.00
497-5201	SOCIAL SECURITY	6,000.00	6,000.00	0.00	0.00
497-5202	GROUP INSURANCE	10,707.00	11,483.00	776.00	7.25
497-5203	RETIREMENT	11,771.00	11,771.00	0.00	0.00
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		109,697.00	110,473.00	776.00	0.71
SUPPLIES					

497-5310	OFFICE SUPPLIES	4,000.00	4,000.00	0.00	0.00
497-5311	POSTAL EXPENSES	1,300.00	1,300.00	0.00	0.00
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TOTAL SUPPLIES		5,300.00	5,300.00	0.00	0.00
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		119,997.00	120,773.00	776.00	0.65
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

TAX ASSESSOR/COLLECTOR

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

499-5101	TAX COLLECTOR'S SALARY	46,164.00	46,164.00	0.00	0.00
499-5104	DEPUTIES' SALARIES	79,179.00	79,179.00	0.00	0.00
499-5107	TEMPORARY OR EXTRA WAGES	3,000.00	3,000.00	0.00	0.00
499-5150	LONGEVITY	3,000.00	3,000.00	0.00	0.00
499-5201	SOCIAL SECURITY	11,275.00	11,275.00	0.00	0.00
499-5202	GROUP INSURANCE	32,121.00	34,449.00	2,328.00	7.25
499-5203	RETIREMENT	17,699.00	17,699.00	0.00	0.00
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		193,123.00	195,451.00	2,328.00	1.21
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	32,000.00	34,293.00	2,293.00	7.17
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		42,100.00	44,393.00	2,293.00	5.45
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		244,223.00	248,844.00	4,621.00	1.89
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

COURTHOUSE

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED 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	36,000.00	0.00	0.00
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	10,707.00	11,483.00	776.00	7.25
510-5203	RETIREMENT	5,040.00	5,040.00	0.00	0.00
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		56,797.00	57,573.00	776.00	1.37
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	20,000.00	15,000.00	(5,000.00)	25.00-
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		119,000.00	114,000.00	(5,000.00)	4.20-
CAPITAL OUTLAY					

510-5571	CAPITAL OUTLAY	32,000.00	40,000.00	8,000.00	25.00
510-5572	COURTHOUSE AIR SYSTEM	0.00	0.00	0.00	0.00
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TOTAL CAPITAL OUTLAY		32,000.00	40,000.00	8,000.00	25.00
TOTAL COURTHOUSE		216,797.00	220,573.00	3,776.00	1.74
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

COUNTY JAIL

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

512-5104	SALARIES-JAILERS	136,092.00	136,092.00	0.00	0.00
512-5107	TEMPORARY OR EXTRA WAGES	30,000.00	30,000.00	0.00	0.00
512-5150	LONGEVITY	4,200.00	4,800.00	600.00	14.29
512-5201	SOCIAL SECURITY	13,288.00	13,288.00	0.00	0.00
512-5202	GROUP INSURANCE	42,828.00	45,932.00	3,104.00	7.25
512-5203	RETIREMENT	23,757.00	23,757.00	0.00	0.00
512-5204	WORKERS' COMPENSATION	2,200.00	2,200.00	0.00	0.00
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		254,165.00	257,869.00	3,704.00	1.46
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	58,000.00	80,000.00	22,000.00	37.93
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TOTAL OTHER SERVICES & CHARGES		68,000.00	90,000.00	22,000.00	32.35
CAPITAL OUTLAY					

512-5571	CAPITAL OUTLAY	0.00	10,000.00	10,000.00	0.00
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TOTAL CAPITAL OUTLAY		0.00	10,000.00	10,000.00	0.00
TOTAL COUNTY JAIL		365,665.00	401,369.00	35,704.00	9.76
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

CEMETERY

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

516-5103	ASS'T CARETAKER SALARY 50%	20,500.00	20,500.00	0.00	0.00
516-5107	TEMPORARY OR EXTRA WAGES	500.00	500.00	0.00	0.00
516-5115	CARETAKER SALARY [50%]	21,155.00	21,155.00	0.00	0.00
516-5150	LONGEVITY	1,800.00	1,800.00	0.00	0.00
516-5201	SOCIAL SECURITY	3,550.00	3,550.00	0.00	0.00
516-5202	GROUP INSURANCE [50%]	10,707.00	11,483.00	776.00	7.25
516-5203	RETIREMENT	5,888.00	5,888.00	0.00	0.00
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		65,650.00	66,426.00	776.00	1.18
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		113,750.00	114,526.00	776.00	0.68
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

CONSTABLE

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

550-5101	CONSTABLE'S SALARY	37,693.00	37,693.00	0.00	0.00
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	10,707.00	11,483.00	776.00	7.25
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
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TOTAL PERSONAL SERVICES		57,745.00	58,521.00	776.00	1.34
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	2,500.00	2,500.00	0.00	0.00
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TOTAL SUPPLIES		6,600.00	6,600.00	0.00	0.00
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	2,000.00	2,000.00	0.00	0.00
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TOTAL CAPITAL OUTLAY		2,000.00	2,000.00	0.00	0.00
TOTAL CONSTABLE		72,595.00	73,371.00	776.00	1.07
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

SHERIFF

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED 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	281,412.00	0.00	0.00
560-5107	TEMPORARY OR EXTRA WAGES	20,000.00	25,000.00	5,000.00	25.00
560-5120	DISPATCHERS' SALARIES	142,300.00	142,300.00	0.00	0.00
560-5150	LONGEVITY	4,800.00	4,800.00	0.00	0.00
560-5201	SOCIAL SECURITY	39,022.00	39,500.00	478.00	1.22
560-5202	GROUP INSURANCE	128,484.00	137,795.00	9,311.00	7.25
560-5203	RETIREMENT	66,072.00	66,072.00	0.00	0.00
560-5204	WORKERS' COMPENSATION	7,500.00	7,500.00	0.00	0.00
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
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TOTAL PERSONAL SERVICES		743,874.00	758,663.00	14,789.00	1.99
SUPPLIES					

560-5310	OFFICE SUPPLIES	8,000.00	10,000.00	2,000.00	25.00
560-5311	POSTAL EXPENSES	1,500.00	1,500.00	0.00	0.00
560-5330	FUEL AND OIL	28,000.00	32,000.00	4,000.00	14.29
560-5334	OTHER SUPPLIES	6,000.00	8,000.00	2,000.00	33.33
560-5335	CANINE CARE & SUPPLIES	0.00	0.00	0.00	0.00
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TOTAL SUPPLIES		43,500.00	51,500.00	8,000.00	18.39
OTHER SERVICES & CHARGES					

560-5411	MAINTENANCE CONTRACTS	22,940.00	43,000.00	20,060.00	87.45
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	16,000.00	20,000.00	4,000.00	25.00
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
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TOTAL OTHER SERVICES & CHARGES		69,260.00	93,320.00	24,060.00	34.74
CAPITAL OUTLAY					

560-5571	CAPITAL OUTLAY	56,800.00	75,000.00	18,200.00	32.04
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TOTAL CAPITAL OUTLAY		56,800.00	75,000.00	18,200.00	32.04
TOTAL SHERIFF		913,434.00	978,483.00	65,049.00	7.12
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

ADULT PROBATION

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED 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: JULY 31ST, 2021

10 -GENERAL FUND

JUVENILE PROBATION

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

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

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

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

571-5571 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 JUVENILE PROBATION	51,592.00	51,592.00	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: JULY 31ST, 2021

10 -GENERAL FUND

PUBLIC SAFETY * OTHER

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

OTHER SERVICES & CHARGES				

580-5404 MEDICAL-E.M.S. SUBSIDIES	30,500.00	29,000.00	(1,500.00)	4.92-
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	6,000.00	5,000.00	(1,000.00)	16.67-
580-5499 MISCELLANEOUS	8,000.00	8,000.00	0.00	0.00
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TOTAL OTHER SERVICES & CHARGES	96,500.00	94,000.00	(2,500.00)	2.59-
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	111,500.00	109,000.00	(2,500.00)	2.24-
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

WELFARE

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED 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
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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
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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: JULY 31ST, 2021

10 -GENERAL FUND
COUNTY LIBRARY

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

650-5102	LIBRARIAN'S SALARY	35,155.00	35,155.00	0.00	0.00
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	11,242.00	12,057.00	815.00	7.25
650-5203	RETIREMENT	5,200.00	5,200.00	0.00	0.00
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		61,948.00	62,763.00	815.00	1.32
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
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TOTAL SUPPLIES		2,400.00	2,400.00	0.00	0.00
OTHER SERVICES & CHARGES					

650-5411	MAINTENANCE CONTRACTS	2,000.00	2,000.00	0.00	0.00
650-5420	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00
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
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TOTAL OTHER SERVICES & CHARGES		18,700.00	18,700.00	0.00	0.00
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		93,048.00	93,863.00	815.00	0.88
		=====	=====	=====	=====

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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

MUSEUM

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

652-5115 CUSTODIAN'S SALARY 5%	2,116.00	2,116.00	0.00	0.00
652-5201 SOCIAL SECURITY	175.00	175.00	0.00	0.00
652-5202 GROUP INSURANCE	536.00	575.00	39.00	7.28
652-5203 RETIREMENT	296.00	296.00	0.00	0.00
652-5204 WORKERS' COMPENSATION	53.00	53.00	0.00	0.00
652-5206 UNEMPLOYMENT	25.00	25.00	0.00	0.00
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TOTAL PERSONAL SERVICES	3,201.00	3,240.00	39.00	1.22
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	12,101.00	12,140.00	39.00	0.32
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

COUNTY PARK

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

660-5103	ASS'T CARETAKER SALARY 35%	14,343.00	14,343.00	0.00	0.00
660-5107	TEMPORARY OR EXTRA WAGES	500.00	500.00	0.00	0.00
660-5115	CARETAKER'S SALARY [35%]	14,808.00	14,808.00	0.00	0.00
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%]	7,496.00	7,768.00	272.00	3.63
660-5203	RETIREMENT	4,137.00	4,137.00	0.00	0.00
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
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TOTAL PERSONAL SERVICES		45,438.00	45,710.00	272.00	0.60
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
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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
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TOTAL CAPITAL OUTLAY		10,000.00	10,000.00	0.00	0.00
TOTAL COUNTY PARK		79,938.00	80,210.00	272.00	0.34
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

ACTIVITY BUILDING

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED 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	38,078.00	0.00	0.00
662-5150	LONGEVITY	1,800.00	2,400.00	600.00	33.33
662-5201	SOCIAL SECURITY	3,130.00	3,130.00	0.00	0.00
662-5202	GROUP INSURANCE	9,636.00	10,334.00	698.00	7.24
662-5203	RETIREMENT	5,275.00	5,275.00	0.00	0.00
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
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TOTAL PERSONAL SERVICES		59,644.00	60,942.00	1,298.00	2.18
SUPPLIES					

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

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
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TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	0.00
TOTAL ACTIVITY BUILDING		144,144.00	145,442.00	1,298.00	0.90
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

SENIOR CITIZENS

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

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

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

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

663-5571	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 SENIOR CITIZENS		75,000.00	75,000.00	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: JULY 31ST, 2021

10 -GENERAL FUND

EXTENSION SERVICE

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

665-5102 AGENT'S SALARIES	12,549.00	12,549.00	0.00	0.00
665-5105 SECRETARY'S SALARY	32,000.00	32,000.00	0.00	0.00
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	10,707.00	11,483.00	776.00	7.25
665-5203 RETIREMENT	6,000.00	6,000.00	0.00	0.00
665-5204 WORKERS' COMPENSATION	150.00	150.00	0.00	0.00
665-5206 UNEMPLOYMENT	120.00	120.00	0.00	0.00
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TOTAL PERSONAL SERVICES	67,567.00	68,343.00	776.00	1.15
SUPPLIES				

665-5310 OFFICE SUPPLIES	2,000.00	2,000.00	0.00	0.00
665-5311 POSTAL EXPENSES	125.00	75.00	(50.00)	40.00-
665-5330 FUEL AND OIL	5,000.00	5,000.00	0.00	0.00
665-5334 OTHER SUPPLIES	3,000.00	4,000.00	1,000.00	33.33
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TOTAL SUPPLIES	10,125.00	11,075.00	950.00	9.38
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
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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
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TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL EXTENSION SERVICE	87,292.00	89,018.00	1,726.00	1.98
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COCHRAN COUNTY
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

10 -GENERAL FUND

TRANSFERS TO OTHER FUNDS

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED 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 ***	4,157,575.00	4,277,289.00	119,714.00	2.88
	=====	=====	=====	=====

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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

15 -ROAD & BRIDGE FUND

	CURRENT BUDGET	PROPOSED 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	1,037,281.00	896,385.00	(140,896.00)	13.58-
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	1,058,281.00	917,385.00	(140,896.00)	13.31-
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	0.00	0.00	0.00
TOTAL MISCELLANEOUS	44,500.00	44,500.00	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 ***	1,309,781.00	1,168,885.00	(140,896.00)	10.76-

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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

15 -ROAD & BRIDGE FUND
COMMISSIONERS COURT
DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

610-5101	COMMISSIONERS' SALARIES	153,876.00	153,876.00	0.00	0.00
610-5150	LONGEVITY	1,200.00	2,400.00	1,200.00	100.00
610-5201	SOCIAL SECURITY	15,988.00	15,988.00	0.00	0.00
610-5202	GROUP INSURANCE	42,828.00	45,932.00	3,104.00	7.25
610-5203	RETIREMENT	26,725.00	26,725.00	0.00	0.00
610-5204	WORKERS' COMPENSATION	800.00	800.00	0.00	0.00
		-----	-----	-----	-----
	TOTAL PERSONAL SERVICES	241,417.00	245,721.00	4,304.00	1.78
SUPPLIES					

610-5310	OFFICE SUPPLIES	500.00	500.00	0.00	0.00
610-5311	POSTAL EXPENSES	100.00	50.00	(50.00)	50.00-
		-----	-----	-----	-----
	TOTAL SUPPLIES	600.00	550.00	(50.00)	8.33-
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	5,000.00	4,000.00	(1,000.00)	20.00-
		-----	-----	-----	-----
	TOTAL OTHER SERVICES & CHARGES	74,600.00	73,600.00	(1,000.00)	1.34-
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	316,617.00	319,871.00	3,254.00	1.03
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

15 -ROAD & BRIDGE FUND

PRECINCT ONE

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

621-5106	MAINTAINER OPRS' SALARIES	84,617.00	84,617.00	0.00	0.00
621-5107	TEMPORARY OR EXTRA WAGES	0.00	0.00	0.00	0.00
621-5150	LONGEVITY	3,000.00	4,200.00	1,200.00	40.00
621-5201	SOCIAL SECURITY	7,202.00	7,202.00	0.00	0.00
621-5202	GROUP INSURANCE	21,414.00	22,966.00	1,552.00	7.25
621-5203	RETIREMENT	11,460.00	11,460.00	0.00	0.00
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
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TOTAL PERSONAL SERVICES		130,243.00	132,995.00	2,752.00	2.11
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
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TOTAL SUPPLIES		40,000.00	40,000.00	0.00	0.00
OTHER SERVICES & CHARGES					

621-5420	TELECOMMUNICATIONS	1,000.00	1,000.00	0.00	0.00
621-5440	UTILITIES	6,000.00	5,000.00	(1,000.00)	16.67-
621-5451	REPAIRS	30,000.00	20,000.00	(10,000.00)	33.33-
621-5454	TIRES	10,000.00	10,000.00	0.00	0.00
		-----	-----	-----	-----
TOTAL OTHER SERVICES & CHARGES		47,000.00	36,000.00	(11,000.00)	23.40-
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		217,243.00	208,995.00	(8,248.00)	3.80-
		=====	=====	=====	=====

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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

15 -ROAD & BRIDGE FUND

PRECINCT TWO

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

622-5106 MAINTAINER OPRS' SALARIES	84,617.00	84,617.00	0.00	0.00
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	21,414.00	22,966.00	1,552.00	7.25
622-5203 RETIREMENT	11,516.00	11,516.00	0.00	0.00
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	132,047.00	133,599.00	1,552.00	1.18
SUPPLIES				

622-5330 FUEL AND OIL	50,000.00	50,000.00	0.00	0.00
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	71,000.00	0.00	0.00
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	401,000.00	0.00	(401,000.00)	100.00-
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TOTAL CAPITAL OUTLAY	401,000.00	0.00	(401,000.00)	100.00-
TOTAL PRECINCT TWO	640,547.00	241,099.00	(399,448.00)	62.36-
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BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

15 -ROAD & BRIDGE FUND

PRECINCT THREE

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

623-5106	MAINTAINER OPRS' SALARIES	84,617.00	84,617.00	0.00	0.00
623-5107	TEMPORARY OR EXTRA WAGES	5,000.00	5,000.00	0.00	0.00
623-5150	LONGEVITY	4,800.00	4,800.00	0.00	0.00
623-5201	SOCIAL SECURITY	6,950.00	6,950.00	0.00	0.00
623-5202	GROUP INSURANCE	21,414.00	22,966.00	1,552.00	7.25
623-5203	RETIREMENT	12,000.00	12,000.00	0.00	0.00
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		137,331.00	138,883.00	1,552.00	1.13
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	20,000.00	140,000.00	120,000.00	600.00
		-----	-----	-----	-----
TOTAL CAPITAL OUTLAY		20,000.00	140,000.00	120,000.00	600.00
TOTAL PRECINCT THREE		255,331.00	376,883.00	121,552.00	47.61
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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

15 -ROAD & BRIDGE FUND

PRECINCT FOUR

DEPARTMENT EXPENDITURES

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES				

624-5106 MAINTAINER OPRS' SALARIES	84,617.00	84,617.00	0.00	0.00
624-5107 TEMPORARY OR EXTRA WAGES	0.00	0.00	0.00	0.00
624-5150 LONGEVITY	5,400.00	5,400.00	0.00	0.00
624-5201 SOCIAL SECURITY	7,200.00	7,200.00	0.00	0.00
624-5202 GROUP INSURANCE	21,414.00	22,966.00	1,552.00	7.25
624-5203 RETIREMENT	11,825.00	11,825.00	0.00	0.00
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
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TOTAL PERSONAL SERVICES	133,006.00	134,558.00	1,552.00	1.17
SUPPLIES				

624-5330 FUEL AND OIL	27,000.00	30,000.00	3,000.00	11.11
624-5356 ROAD MATERIALS & SUPPLIES	10,000.00	10,000.00	0.00	0.00
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TOTAL SUPPLIES	37,000.00	40,000.00	3,000.00	8.11
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	53,000.00	135,000.00	82,000.00	154.72
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TOTAL CAPITAL OUTLAY	53,000.00	135,000.00	82,000.00	154.72
TOTAL PRECINCT FOUR	268,006.00	354,558.00	86,552.00	32.29
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*** TOTAL EXPENDITURES ***	1,697,744.00	1,501,406.00	(196,338.00)	11.56-
	=====	=====	=====	=====

C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

18 -PERSONAL BOND OFFICE FUND

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

REVENUES				
CHARGES FOR SERVICES				

000-4349.113 PERSONAL BOND FEES	100.00	100.00	0.00	0.00
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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
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TOTAL SUPPLIES	0.00	0.00	0.00	0.00
OTHER SERVICES & CHARGES				

560-5427 TRAVEL	3,000.00	1,000.00	(2,000.00)	66.67-
560-5499 MISCELLANEOUS	3,000.00	1,000.00	(2,000.00)	66.67-
	-----	-----	-----	-----
TOTAL OTHER SERVICES & CHARGES	6,000.00	2,000.00	(4,000.00)	66.67-
CAPITAL OUTLAY				

560-5571 CAPITAL OUTLAY	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 SHERIFF	12,000.00	7,000.00	(5,000.00)	41.67-
	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	12,000.00	7,000.00	(5,000.00)	41.67-
	=====	=====	=====	=====

C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

19 -ALTERNATIVE DISPUTE RESOLUTION SYSTEM

	CURRENT BUDGET	PROPOSED 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

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

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

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
=====				

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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

20 -LATERAL ROAD FUND

	CURRENT BUDGET	PROPOSED 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

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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

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

	CURRENT BUDGET	PROPOSED 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
=====				

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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

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

	CURRENT BUDGET	PROPOSED 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: JULY 31ST, 2021

24 -COURTHOUSE SECURITY FUND

	CURRENT BUDGET	PROPOSED 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
	=====	=====	=====	=====

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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

29 -COURT REPORTER SERVICE FUND

	CURRENT BUDGET	PROPOSED 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
	=====	=====	=====	=====

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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

30 -AIRPORT FUND

	CURRENT BUDGET	PROPOSED 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
	=====	=====	=====	=====

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C O C H R A N C O U N T Y
BUDGET COMPARISON REPORT
AS OF: JULY 31ST, 2021

30 -AIRPORT FUND

AIRPORT

DEPARTMENT EXPENDITURES

		CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE

PERSONAL SERVICES					

518-5103	ASS'T CARETAKER SALARY 15%	6,331.00	6,331.00	0.00	0.00
518-5107	SEASONAL SALARY	100.00	100.00	0.00	0.00
518-5115	CARETAKER'S SALARY 15%	6,555.00	6,555.00	0.00	0.00
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%]	3,212.00	3,328.00	116.00	3.61
518-5203	RETIREMENT	1,678.00	1,678.00	0.00	0.00
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		19,456.00	19,572.00	116.00	0.60
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		26,256.00	26,372.00	116.00	0.44
		=====	=====	=====	=====
***	TOTAL EXPENDITURES ***	26,256.00	26,372.00	116.00	0.44
		=====	=====	=====	=====

Cochran County Salaries 2022

(Not Including Longevity)

	Monthly	Annual		Travel 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	\$ 3,847.00	\$ 46,164.00		\$ 50.00	\$ 46,764.00
First Deputy	\$ 3,347.50	\$ 40,170.00			
Second Deputy	\$ 2,833.33	\$ 34,000.00			
Veterans' County Service Officer	\$ -	\$ -		\$ -	
District Judge (Supplemental Salary)	\$ 458.05	\$ 5,496.60 (b)			
District Judge (Juv. Board Salary)	\$ 50.00	\$ 600.00			
Court Administrator	\$ 575.00	\$ 6,900.00 (b)			
Court Reporter	\$ 700.00	\$ 8,400.00 (b)			
Justice of the Peace	\$ 3,847.00	\$ 46,164.00		\$ 50.00	\$ 46,764.00
Part-time employees	(min. wage to \$16.05/hr)				
County Attorney	\$ 6,763.66	\$ 81,163.92 (j)			
Secretary	\$ 2,833.33	\$ 34,000.00			
District Attorney	\$ 508.05	\$ 6,096.60			
Special Investigator	\$ 679.38	\$ 8,152.56 (b)		\$ 41.66	\$ 8,652.48
Secretary	\$ 533.96	\$ 6,407.52 (b)			
County Auditor	\$ 3,997.00	\$ 47,964.00			
Assistant	\$ 3,347.50	\$ 40,170.00			
County Treasurer	\$ 3,947.00	\$ 47,364.00		\$ 50.00	\$ 47,964.00
County Tax Assessor/Collector	\$ 3,847.00	\$ 46,164.00		\$ 50.00	\$ 46,764.00
First Deputy	\$ 3,347.50	\$ 40,170.00			
Second Deputy	\$ 3,250.75	\$ 39,009.00			
Courthouse Custodian	\$ 3,000.00	\$ 36,000.00			
Assistant	\$ -	\$ -			
Cemetery & Park Custodian	\$ 3,525.70	\$ 42,308.40 (a)			
Assistant	\$ 3,416.66	\$ 40,999.92			
Constable	\$ 3,141.07	\$ 37,692.84 (a)			
County Sheriff	\$ 4,023.66	\$ 48,283.92 (a,c)			
Chief Deputy	\$ 3,818.87	\$ 45,826.44 (a,c,d)			\$ 47,941.32
Deputy Sheriff	\$ 3,645.55	\$ 43,746.60 (a,c,e)			\$ 45,765.67
Communications Supervisor	\$ 3,247.00	\$ 38,964.00 (c,f)			\$ 40,762.34
Reserve Deputies	(min. wage to \$16.05/hr) (c)				
Head Jailer	\$ 3,247.00	\$ 38,964.00 (c,f)			\$ 40,765.34
Jailers	(min. wage to \$16.56/hr) (c,g)				
Dispatchers	(min. wage to \$16.56/hr) (c,g)				
Librarian	\$ 2,929.55	\$ 35,154.60			
Activity Bldg/Library Custodian	\$ 3,525.70	\$ 42,308.40			
County Extension Agent - Ag	\$ 1,045.67	\$ 12,548.04 (a)			
Secretary	\$ 2,666.67	\$ 32,000.00			
County Commissioners	\$ 3,205.75	\$ 38,469.00		\$ 850.00	\$ 48,669.00
Full-time employees	\$ 3,525.70	\$ 42,308.40 (h)			
Part-time employees	(min. wage to \$16.05/hr)				

(a) Vehicle furnished

(b) Shared with Hockley County

(c) Uniforms furnished

(d) \$2,114.88/yr holiday pay

(e) \$2,019.07/yr holiday pay

(f) \$1,798.34/yr holiday pay

(g) plus twelve days holiday pay

(h) Some furnished vehicle

(i) Includes \$25,200 State Supplement

(j) Includes \$35,000 State Supplement

2021 Tax Rate Calculation Worksheet

COCHRAN COUNTY - County General Fund

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.

1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). ¹	\$395,006,548
2.	2020 tax ceilings. Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$395,006,548
4.	2020 total adopted tax rate.	\$0.765100/\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: - \$0 C. 2020 value loss. Subtract B from A. ³	\$0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$0 B. 2020 disputed value: - \$0 C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7.	2020 Chapter 42 related adjusted values. Add line 5 and line 6.	\$0
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$395,006,548

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

COCHRAN COUNTY - County General Fund

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: \$214,348 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$24,000 C. Value loss. Add A and B. ⁶	\$238,348
11.	2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: \$0 B. 2021 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁷	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$238,348
13.	Adjusted 2020 taxable value. Subtract line 12 from line 8.	\$394,768,200
14.	Adjusted 2020 total levy. Multiply line 4 by line 13 and divide by \$100.	\$3,020,371
15.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	\$12,119
16.	Taxes in tax increment financing (TIF) for tax year 2020. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2021 captured appraised value in Line 18D, enter "0". ⁹	\$17,607
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$3,014,883

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 § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

COCHRAN COUNTY - County General Fund

No-New-Revenue Tax Rate (continued)

18.	<p>Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$337,486,591</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$17,607</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.¹² - \$0</p> <p>E. Total 2021 value. Add A and B, then subtract C and D. \$337,504,198</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$0</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵ + \$0</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

2021 Tax Rate Calculation Worksheet

COCHRAN COUNTY - County General Fund

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$337,504,198
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$96,753
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$96,753
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$337,407,445
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.8935/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$1.2034/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

2021 Tax Rate Calculation Worksheet

COCHRAN COUNTY - County General Fund

Voter-Approval Tax Rate

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

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

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

28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.7651/\$100
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$395,006,548
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$3,022,195
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. 2020 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. B. M&O taxes refunded for years preceding tax year 2020: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. C. 2020 taxes in TIF.: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	<div style="text-align: right;">\$0</div> <div style="text-align: right;">+ \$12,119</div> <div style="text-align: right;">- \$0</div>

2021 Tax Rate Calculation Worksheet

COCHRAN COUNTY - County General Fund

Voter-Approval Tax Rate (continued)

31. (cont.)	<p>D. 2020 transferred function.: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. +/- \$0</p> <p>E. 2020 M&O levy adjustments.: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function. \$12,119</p> <p>F. Add line 30 to line 31E. \$3,034,314</p>	
32.	<p>Adjusted 2021 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$337,407,445
33.	<p>2021 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.</p>	\$0.8993/\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$84,979</p> <p>B. 2020 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. \$20,848</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0.019/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$0.019/\$100</p>	\$0.019/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

2021 Tax Rate Calculation Worksheet
COCHRAN COUNTY - County General Fund

Voter-Approval Tax Rate (continued)

35.	Rate adjustment for indigent health care expenditures.²⁴ <p>A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. \$0</p> <p>B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$0/\$100</p>	
36.	Rate adjustment for county indigent defense compensation.²⁵ <p>A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$9,254</p> <p>B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$16,061</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$-0.002/\$100</p> <p>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. \$0.0002/\$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. \$-0.002/\$100</p>	

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2021 Tax Rate Calculation Worksheet

COCHRAN COUNTY - County General Fund

Voter-Approval Tax Rate (continued)

37.	Rate adjustment for county hospital expenditures.²⁶ A. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021 \$0 B. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100 D. Multiply B by 0.08 and divide by line 32 and multiply by \$100. \$0/\$100 E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. \$0/\$100	
38.	Adjusted 2021 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E.	\$0.9163/\$100
39.	2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. ²⁷	\$0.9483/\$100

²⁶ Tex. Tax Code § 26.0443

²⁷ Tex. Tax Code § 26.04(c-1)

2021 Tax Rate Calculation Worksheet

COCHRAN COUNTY - County General Fund

Voter-Approval Tax Rate (concluded)

40.	Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.	\$0	
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0	
	C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none).	-\$0	
	D: Subtract amount paid from other resources.	-\$0	
	E: Adjusted debt. Subtract B, C and D from A.		\$0
41.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸		\$0
42.	Adjusted 2021 debt. Subtract line 41 from line 40E.		\$0
43.	2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. ²⁹ B. Enter the 2020 actual collection rate. C. Enter the 2019 actual collection rate. D. Enter the 2018 actual collection rate. 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%. ³⁰	98.0000% 97.7600% 98.6900% 99.2200%	98.0000%
44.	2021 debt adjusted for collections. Divide line 42 by line 43E.		\$0
45.	2021 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$337,504,198
46.	2021 debt rate. Divide line 44 by line 45 and multiply by \$100.		\$0/\$100
47.	2021 voter-approval tax rate. Add lines 39 and 46.		\$0.9483/\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.		\$1.2692/\$100

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

29 Tex. Tax Code § 26.04(b)

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

2021 Tax Rate Calculation Worksheet

COCHRAN COUNTY - County General Fund

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

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

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

49.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 2020, skip this line.	\$0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴ <p style="text-align: center;">-OR-</p> Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
51.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,504,198
52.	Sales tax adjustment rate. Divide line 50 by line 51 and multiply by \$100.	\$0/\$100
53.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1.2034/\$100
54.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2020.	\$1.2034/\$100
55.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$1.2692/\$100
56.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.	\$1.2692/\$100

31 [Reserved for expansion]

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

2021 Tax Rate Calculation Worksheet

COCHRAN COUNTY - County General Fund

Voter-Approval Rate Adjustment for Pollution Control

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

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

57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
58.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,504,198
59.	Additional rate for pollution control. Divide line 57 by line 58 and multiply by 100.	\$0/\$100
60.	2021 voter-approval tax rate, adjusted for pollution control. Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	\$1.2692/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

2021 Tax Rate Calculation Worksheet

COCHRAN COUNTY - County General Fund

De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴²

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. ⁴³

66.	Adjusted 2021 NNR M&O tax rate. Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.9163/\$100
67.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,504,198
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and multiply by \$100.	\$0.1481/\$100
69.	2021 debt rate. Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
70.	De minimis rate. Add lines 66, 68, and 69.	\$1.0644/\$100

⁴² Tex. Tax Code § 26.012(8-a)

⁴³ Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	\$1.2034/\$100
Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	\$1.2692/\$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	\$1.0644/\$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. ⁴⁴

Print Here

TREVA BROWNLOW

Printed Name of Taxing Unit Representative

Sign Here

Treva Brownlow

Taxing Unit Representative

Date

July 28, 2021

44 Tex. Tax Code § 26.04(c)

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

Entity Name: COCHRAN COUNTY

Date: 07/28/2021

	County General Fund	CO WIDE SPECIAL RD (FM/FC)
1. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$395,006,548	\$393,014,580
2. 2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.765100	0.264700
3. Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$12,119	\$35
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$3,034,314	\$1,040,345
5. 2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$337,504,198	\$335,538,885
6. 2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.893500	0.309900
7. 2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,015,600	\$1,039,835
8. Last year's total levy. Sum of line 4 for all funds.	\$4,074,659	
9. 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$4,055,435	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$(19,224)	

2021 Tax Rate Calculation Worksheet

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

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.

1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). ¹	\$393,014,580
2. 2020 tax ceilings. Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$393,014,580
4. 2020 total adopted tax rate.	\$0.264700/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: - \$0 C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$0 B. 2020 disputed value: - \$0 C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values. Add line 5 and line 6.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$393,014,580

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

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

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: \$214,348 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$60,697 C. Value loss. Add A and B. ⁶	\$275,045
11.	2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: \$0 B. 2021 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁷	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$275,045
13.	Adjusted 2020 taxable value. Subtract line 12 from line 8.	\$392,739,535
14.	Adjusted 2020 total levy. Multiply line 4 by line 13 and divide by \$100.	\$1,039,581
15.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	\$35
16.	Taxes in tax increment financing (TIF) for tax year 2020. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2021 captured appraised value in Line 18D, enter "0". ⁹	\$0
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$1,039,616

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 § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

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

No-New-Revenue Tax Rate (continued)

18.	<p>Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$335,538,885</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.¹² - \$0</p> <p>E. Total 2021 value. Add A and B, then subtract C and D. \$335,538,885</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$0</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵ + \$0</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

2021 Tax Rate Calculation Worksheet

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

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$335,538,885
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$93,753
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$93,753
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$335,445,132
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.3099/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$1.2034/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

2021 Tax Rate Calculation Worksheet

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

Voter-Approval Tax Rate

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

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

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

28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.2647/\$100
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$393,014,580
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$1,040,309
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. 2020 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. B. M&O taxes refunded for years preceding tax year 2020: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. C. 2020 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	<div style="text-align: right;">\$0</div> <div style="text-align: right;">+ \$0</div> <div style="text-align: right;">- \$0</div>

2021 Tax Rate Calculation Worksheet
COCHRAN COUNTY - CO WIDE SPECIAL RD (FM/FC)

Voter-Approval Tax Rate (continued)

31. (cont.)	<p>D. 2020 transferred function.: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$0</p> <p>E. 2020 M&O levy adjustments.: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$0</p> <p>F. Add line 30 to line 31E.</p>	\$1,040,309
32.	<p>Adjusted 2021 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$335,445,132
33.	<p>2021 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.</p>	\$0.3101/\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. 2020 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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

2021 Tax Rate Calculation Worksheet

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

Voter-Approval Tax Rate (continued)

35.	Rate adjustment for indigent health care expenditures.²⁴ A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0	
	B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	\$0	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		\$0/\$100

36.	Rate adjustment for county indigent defense compensation.²⁵ A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$0	
	B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$0	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.	\$0/\$100	
	E. Enter the lessor of C and D. If not applicable, enter 0.		\$0/\$100

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2021 Tax Rate Calculation Worksheet

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

Voter-Approval Tax Rate (continued)

37.	Rate adjustment for county hospital expenditures.²⁶ A. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021 \$0 B. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100 D. Multiply B by 0.08 and divide by line 32 and multiply by \$100. \$0/\$100 E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. \$0/\$100	
38.	Adjusted 2021 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E.	\$0.3101/\$100
39.	2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. ²⁷	\$0.3209/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

2021 Tax Rate Calculation Worksheet

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

Voter-Approval Tax Rate (concluded)

40.	Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.	\$0	
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0	
	C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none).	-\$0	
	D: Subtract amount paid from other resources.	-\$0	
	E: Adjusted debt. Subtract B, C and D from A.		\$0
41.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸		\$0
42.	Adjusted 2021 debt. Subtract line 41 from line 40E.		\$0
43.	2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. ²⁹ B. Enter the 2020 actual collection rate. C. Enter the 2019 actual collection rate. D. Enter the 2018 actual collection rate. 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%. ³⁰	98.0000% 98.8000% 98.7200% 99.2200%	98.7200%
44.	2021 debt adjusted for collections. Divide line 42 by line 43E.		\$0
45.	2021 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$335,538,885
46.	2021 debt rate. Divide line 44 by line 45 and multiply by \$100.		\$0/\$100
47.	2021 voter-approval tax rate. Add lines 39 and 46.		\$0.3209/\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.		\$1.2692/\$100

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

29 Tex. Tax Code § 26.04(b)

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

2021 Tax Rate Calculation Worksheet

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

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

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

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

49.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 2020, skip this line.	\$0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴ <p style="text-align: center;">-OR-</p> Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
51.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$335,538,885
52.	Sales tax adjustment rate. Divide line 50 by line 51 and multiply by \$100.	\$0/\$100
53.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1.2034/\$100
54.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2020.	\$1.2034/\$100
55.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$1.2692/\$100
56.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.	\$1.2692/\$100

31 [Reserved for expansion]

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

2021 Tax Rate Calculation Worksheet

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

Voter-Approval Rate Adjustment for Pollution Control

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

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

57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
58.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$335,538,885
59.	Additional rate for pollution control. Divide line 57 by line 58 and multiply by 100.	\$0/\$100
60.	2021 voter-approval tax rate, adjusted for pollution control. Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	\$1.2692/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). \$1.2034/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment). \$1.2692/\$100

De minimis rate. If applicable, enter the de minimis rate from line 70. /\$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. ⁴⁴

Print Here

TREVA BROWNLOW

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

JULY 28, 2021

44 Tex. Tax Code § 26.04(c)

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

Entity Name: COCHRAN COUNTY

Date: 07/28/2021

	County General Fund	CO WIDE SPECIAL RD (FM/FC)
1.2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$395,006,548	\$393,014,580
2.2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.765100	0.264700
3.Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$12,119	\$35
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$3,034,314	\$1,040,345
5.2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$337,504,198	\$335,538,885
6.2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.893500	0.309900
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,015,600	\$1,039,835
8.Last year's total levy. Sum of line 4 for all funds.	\$4,074,659	
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$4,055,435	
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$(19,224)	

COCHRAN COUNTY

Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 4,062,505	Additional Tax Levy Compared to no-new-revenue tax rate levy of 4,055,435
Last Year's Tax Rate	1.029800	\$3,470,416	\$-592,089	\$-585,019
No-New-Revenue Tax Rate	1.203400	\$4,055,435	\$-7,070	\$0
Notice & Hearing Limit	1.203400	\$4,055,435	\$-7,070	\$0
Voter-Approval Tax Rate	1.269200	\$4,277,297	\$214,792	\$221,862
Proposed Tax Rate	0.000000	\$0	\$-4,062,505	\$-4,055,435

No-New-Revenue Tax Rate Increase to General Fund in Cents per \$100

				0
0.00	1.203400	4,055,435	-7,070	16,875
0.50	1.208400	4,072,310	9,806	33,750
1.00	1.213400	4,089,185	26,681	50,626
1.50	1.218400	4,106,061	43,556	67,501
2.00	1.223400	4,122,936	60,431	84,376
2.50	1.228400	4,139,811	77,306	101,251
3.00	1.233400	4,156,686	94,182	118,126
3.50	1.238400	4,173,561	111,057	135,002
4.00	1.243400	4,190,437	127,932	151,877
4.50	1.248400	4,207,312	144,807	168,752
5.00	1.253400	4,224,187	161,682	185,627
5.50	1.258400	4,241,062	178,558	202,503
6.00	1.263400	4,257,938	195,433	219,378
6.50	1.268400	4,274,813	212,308	236,253
7.00	1.273400	4,291,688	229,183	253,128
7.50	1.278400	4,308,563	246,058	270,003
8.00	1.283400	4,325,438	262,934	286,879
8.50	1.288400	4,342,314	279,809	303,754
9.00	1.293400	4,359,189	296,684	320,629
9.50	1.298400	4,376,064	313,559	337,504
10.00	1.303400	4,392,939	330,435	354,379
10.50	1.308400	4,409,814	347,310	371,255
11.00	1.313400	4,426,690	364,185	388,130
11.50	1.318400	4,443,565	381,060	405,005
12.00	1.323400	4,460,440	397,935	421,880
12.50	1.328400	4,477,315	414,811	438,755
13.00	1.333400	4,494,190	431,686	455,631
13.50	1.338400	4,511,066	448,561	472,506
14.00	1.343400	4,527,941	465,436	489,381
14.50	1.348400	4,544,816	482,311	

Tax Levy: This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2021 Tax Rate Calculation Worksheet

CO WIDE SCHOOL

FOR INFORMATIONAL PURPOSES ONLY

(Cochran County disburses these taxes to the county's schools)

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.

1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). ¹	\$394,988,941
2.	2020 tax ceilings. Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$394,988,941
4.	2020 total adopted tax rate.	\$0.109300/\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: - \$0 C. 2020 value loss. Subtract B from A. ³	\$0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$0 B. 2020 disputed value: - \$0 C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7.	2020 Chapter 42 related adjusted values. Add line 5 and line 6.	\$0
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$394,988,941

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

CO WIDE SCHOOL

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: \$214,348 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$24,000 C. Value loss. Add A and B. ⁶	\$238,348
11.	2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: \$0 B. 2021 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁷	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$238,348
13.	Adjusted 2020 taxable value. Subtract line 12 from line 8.	\$394,750,593
14.	Adjusted 2020 total levy. Multiply line 4 by line 13 and divide by \$100.	\$431,462
15.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	\$14
16.	Taxes in tax increment financing (TIF) for tax year 2020. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2021 captured appraised value in Line 18D, enter "0". ⁹	\$0
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$431,476

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 § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

CO WIDE SCHOOL

No-New-Revenue Tax Rate (continued)

18.	<p>Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$337,468,984</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.¹² - \$0</p> <p>E. Total 2021 value. Add A and B, then subtract C and D. \$337,468,984</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$0</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵ + \$0</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

2021 Tax Rate Calculation Worksheet

CO WIDE SCHOOL

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$337,468,984
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$96,753
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$96,753
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$337,372,231
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.1278/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

2021 Tax Rate Calculation Worksheet

CO WIDE SCHOOL

Voter-Approval Tax Rate

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

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

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

28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.1093/\$100
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$394,988,941
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$431,722
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. 2020 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. <div style="text-align: right;">\$0</div> B. M&O taxes refunded for years preceding tax year 2020: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <div style="text-align: right;">+ \$14</div> C. 2020 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. <div style="text-align: right;">- \$0</div>	

2021 Tax Rate Calculation Worksheet

CO WIDE SCHOOL

Voter-Approval Tax Rate (continued)

31. (cont.)	<p>D. 2020 transferred function.: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$0</p> <p>E. 2020 M&O levy adjustments.: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$14</p> <p>F. Add line 30 to line 31E.</p>	\$431,736
32.	<p>Adjusted 2021 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$337,372,231
33.	<p>2021 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.</p>	\$0.1279/\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. 2020 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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0/\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

2021 Tax Rate Calculation Worksheet

CO WIDE SCHOOL

Voter-Approval Tax Rate (continued)

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

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2021 Tax Rate Calculation Worksheet

CO WIDE SCHOOL

Voter-Approval Tax Rate (continued)

37.	Rate adjustment for county hospital expenditures.²⁶ A. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021 \$0 B. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100 D. Multiply B by 0.08 and divide by line 32 and multiply by \$100. \$0/\$100 E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. \$0/\$100	
38.	Adjusted 2021 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E.	\$0.1279/\$100
39.	2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. ²⁷	\$0.1381/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

2021 Tax Rate Calculation Worksheet

CO WIDE SCHOOL

Voter-Approval Tax Rate (concluded)

40.	Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$0	
	B: Subtract unencumbered fund amount used to reduce total debt. -\$0	
	C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). -\$0	
	D: Subtract amount paid from other resources. -\$0	
	E: Adjusted debt. Subtract B, C and D from A. \$0	
41.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
42.	Adjusted 2021 debt. Subtract line 41 from line 40E.	\$0
43.	2021 anticipated collection rate. <ul style="list-style-type: none"> A. Enter the 2021 anticipated collection rate certified by the collector.²⁹ 98.0000% B. Enter the 2020 actual collection rate. 97.7400% C. Enter the 2019 actual collection rate. 98.6800% D. Enter the 2018 actual collection rate. 99.2000% 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%.³⁰ 	98.0000%
44.	2021 debt adjusted for collections. Divide line 42 by line 43E.	\$0
45.	2021 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,468,984
46.	2021 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0/\$100
47.	2021 voter-approval tax rate. Add lines 39 and 46.	\$0.1381/\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/\$100

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

29 Tex. Tax Code § 26.04(b)

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

2021 Tax Rate Calculation Worksheet

CO WIDE SCHOOL

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

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

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

49.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 2020, skip this line.	\$0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴ <p style="text-align: center;">-OR-</p> Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
51.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,468,984
52.	Sales tax adjustment rate. Divide line 50 by line 51 and multiply by \$100.	\$0/\$100
53.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.1278/\$100
54.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2020.	\$0.1278/\$100
55.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.1381/\$100
56.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.	\$0.1381/\$100

31 [Reserved for expansion]

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

2021 Tax Rate Calculation Worksheet CO WIDE SCHOOL

Voter-Approval Rate Adjustment for Pollution Control

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

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

57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
58.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,468,984
59.	Additional rate for pollution control. Divide line 57 by line 58 and multiply by 100.	\$0/\$100
60.	2021 voter-approval tax rate, adjusted for pollution control. Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	\$0.1381/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). \$0.1278/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment). \$0.1381/\$100

De minimis rate. If applicable, enter the de minimis rate from line 70. /\$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. ⁴⁴

Print Here

TREVA BROWNLOW

Printed Name of Taxing Unit Representative

Sign Here



Taxing Unit Representative

Date

July 28, 2021

⁴⁴ Tex. Tax Code § 26.04(c)

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

Entity Name: CO WIDE SCHOOL

Date: 07/28/2021

1. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$394,988,941
2. 2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.109300
3. Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$14
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$431,737
5. 2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$337,468,984
6. 2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.127800
7. 2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$431,285
8. Last year's total levy. Sum of line 4 for all funds.	\$431,737
9. 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$431,285
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$(452)

CO WIDE SCHOOL

Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's</u> tax levy of 431,723	Additional Tax Levy Compared to <u>no-new-revenue</u> tax rate levy of 431,285
Last Year's Tax Rate	0.109300	\$368,854	\$-62,869	\$-62,432
No-New-Revenue Tax Rate	0.127800	\$431,285	\$-438	\$0
Notice & Hearing Limit	0.127800	\$431,285	\$-438	\$0
Voter-Approval Tax Rate	0.138100	\$466,045	\$34,322	\$34,759
Proposed Tax Rate	0.000000	\$0	\$-431,723	\$-431,285

No-New-Revenue Tax Rate Increase in Cents per \$100

		431,285	-438	0
0.00	0.127800	431,285	-438	0
0.50	0.132800	448,159	16,436	16,873
1.00	0.137800	465,032	33,309	33,747
1.50	0.142800	481,906	50,183	50,620
2.00	0.147800	498,779	67,056	67,494
2.50	0.152800	515,653	83,930	84,367
3.00	0.157800	532,526	100,803	101,241
3.50	0.162800	549,400	117,677	118,114
4.00	0.167800	566,273	134,550	134,988
4.50	0.172800	583,146	151,423	151,861
5.00	0.177800	600,020	168,297	168,734
5.50	0.182800	616,893	185,170	185,608
6.00	0.187800	633,767	202,044	202,481
6.50	0.192800	650,640	218,917	219,355
7.00	0.197800	667,514	235,791	236,228
7.50	0.202800	684,387	252,664	253,102
8.00	0.207800	701,261	269,538	269,975
8.50	0.212800	718,134	286,411	286,849
9.00	0.217800	735,007	303,285	303,722
9.50	0.222800	751,881	320,158	320,596
10.00	0.227800	768,754	337,031	337,469
10.50	0.232800	785,628	353,905	354,342
11.00	0.237800	802,501	370,778	371,216
11.50	0.242800	819,375	387,652	388,089
12.00	0.247800	836,248	404,525	404,963
12.50	0.252800	853,122	421,399	421,836
13.00	0.257800	869,995	438,272	438,710
13.50	0.262800	886,868	455,146	455,583
14.00	0.267800	903,742	472,019	472,457
14.50	0.272800	920,615	488,892	489,330

Tax Levy: This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.