

FILED FOR RECORD
AT 1:30 O'CLOCK P. M.
DATE 9/15/2021
ZONIA G. MORALES
CLERK COUNTY COURT JIM HOGG CO. TEXAS
BY *[Signature]* DEPUTY

Jim Hogg County
2021 - 2022
ADOPTED BUDGET

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-59,820, which is a -1.47 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is

50,721.20

INDEX TO JIM HOGG COUNTY BUDGET

BUDGET CERTIFICATE -----	1
STATISTICAL DATA -----	2
SUMMARY BUDGET -----	3
TAX RATE BY FUNDS -----	4
STATEMENT OF NO SCRIPT WARRANTS -----	5
RECAPITULATION OF BUDGET BY FUNDS -----	6
CURRENT TAX COLLECTION HISTORY-COUNTY WIDE LEVY -----	7
GENERAL FUND (REVENUES) -----	8 - 11
GENERAL FUND (EXPENDITURES) -----	12 - 34
COUNTY JUDGE -----	12
COUNTY CLERK -----	13
VETERAN OFFICE -----	14
NON-DEPARTMENTAL -----	15
JUDICIAL (DISTRICT COURT) -----	16
JUDICIAL (DISTRICT ATTORNEY) -----	17
JUVENILE DEPARTMENT -----	18
COMMUNITY SUPERVISION -----	19
JUDICIAL (JUSTICE OF THE PEACE) -----	20
LEGAL (COUNTY ATTORNEY) -----	21
COUNTY AUDITOR -----	22
COUNTY TREASURER -----	23
TAX ASSESSOR/COLLECTOR -----	24
PUBLIC BUILDINGS -----	25

CONSTABLES -----	26
SHERIFF'S DEPARTMENT -----	27 - 30
ABANDONED VEHICLE -----	31
COUNTY WELFARE -----	32
COUNTY LIBRARY -----	33
FRANCHISE FEES -----	34
HEALTH INSURANCE BENEFITS -----	34
TOTAL GENERAL FUND EXPENDITURES -----	34
JHC ASSISTANT DISTRICT TAX -----	35 - 36
JHC TAX RELIEF -----	37 - 38
JHC HEALTH SERVICES -----	39
JHC HOTEL/MOTEL TAX -----	40
TOTAL GENERAL FUND REVENUE AND EXPENDITURES -----	41
DEBT SERVICE FUND -----	42 - 43
ROAD & BRIDGE FUND -----	44 - 53
ROAD & BRIDGE REVENUES -----	44
COUNTY JUDGE & COMMISSIONERS -----	45
PRECINCT EXPENDITURES -----	46 - 48
SANITATION DEPARTMENT -----	49
PUBLIC PARKS & BUILDINGS -----	50
AIRPORT -----	51
COUNTY AGENT -----	52
TOTAL R&B REVENUE AND EXPENDITURES -----	53

BUDGET CERTIFICATE

BUDGET OF JIM HOGG COUNTY, TEXAS

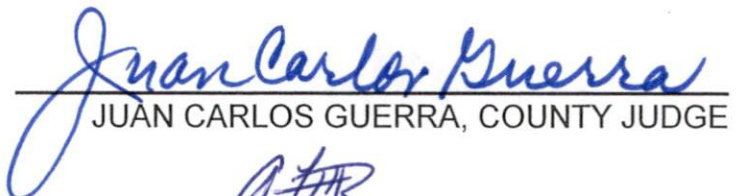
BUDGET YEAR FROM OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

HEBBRONVILLE, TEXAS
SEPTEMBER 15th, 2021

THE STATE OF TEXAS

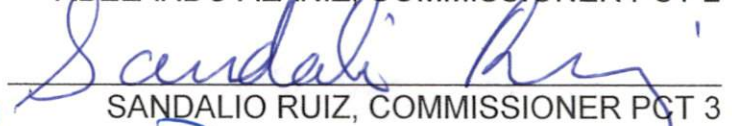
COUNTY OF JIM HOGG

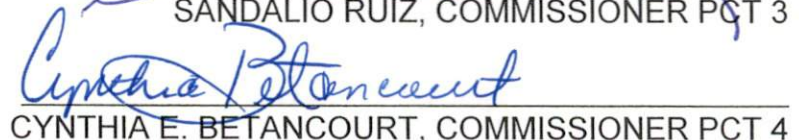
We, JUAN CARLOS GUERRA County Judge, ANTONIO FLORES III Commissioner Pct.1, ABELARDO ALANIZ Commissioner Pct 2, SANDALIO RUIZ Commissioner Pct 3, and CYNTHIA E. BETANCOURT Commissioner Pct 4, of Jim Hogg County Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Jim Hogg County, Texas AS PREPARED AND APPROVED BY THE Commissioners' Court of said County on the 15th DAY OF September, 2021 as the same appears on the filed in the office of the county Clerk of said County.


JUAN CARLOS GUERRA, COUNTY JUDGE


ANTONIO FLORES III, COMMISSIONER PCT 1

ABELARDO ALANIZ, COMMISSIONER PCT 2


SANDALIO RUIZ, COMMISSIONER PCT 3


CYNTHIA E. BETANCOURT, COMMISSIONER PCT 4

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, this
15th day of September, 2021.


Zonia G. Morales
JIM HOGG COUNTY, TEXAS



2021 - 2022
STATISTICAL DATA

In the presenting the Budget to the Commissioners Court and to the tax-payers of JIM HOGG County, the following statistics are set out:

ASSESSED VALUATION:

ACTUAL	(if Complete)	\$ <u>337,289,671</u>
ESTIMATED	(if incomplete)	\$ _____

The above assessed valuation shows an increase/decrease of \$ - 4,488,369 of the preceding year. Total assessed valuation in JIM HOGG County for 2021 is based on approximately 100 % of the true or market value of property assessed.

THE PROPOSED COUNTY TAX LEVY contained in this Budget is \$ 1.189042 on each \$100.00 of assessed valuation. This tax levy is 0 cents from the levy now in effect, and such change is due to the following causes:

The total amount of the county taxes levied for this budget, based on the above assessed valuation and tax levy is \$ 4,010,515 of this amount it is estimated that 95 % or \$ 3,809,989 will be collected within the current tax year, and that approximately \$ 200,526 of said taxes will probably be delinquent on July 1, 2022, and that \$ 30,079 will be allowed for discounts and tax attorneys.

DELINQUENT COUNTY TAXES due JIM HOGG County on July 1, 2021, amounted to \$ 273,997 of this amount it is estimated that \$ 100,000 will be collected during the current tax year.

FROM COUNTY TAXES it is estimated that:

\$ 4,010,515 will be assessed.

\$ 3,809,989 will be collected.

THE TOTAL NET OUTSTANDING BOND AND TIME WARRANT DEBT of Jim Hogg

County, on October 1, 2020, was \$ 1,542,044. It is estimated that on October 1, 2021, (the beginning of the year covered by this Budget) said bond and time warrant debt will be \$ 1,461,044, and that during the year covered by this Budget will be paid.

ON PRINCIPAL \$ 81,000.

ON INTEREST \$ 32,253.

SUMMARY OF BUDGET AS ADOPTED FOR 2021 - 2022
AND COMPARISON WITH 2020 - 2021 FIGURES
(ALL FUNDS COMBINED)

ITEMS	BUDGET YEAR 2020-2021	BUDGET YEAR 2021-2022 PROPOSED	COMPARISON OF CURRENT YEAR AND BUDGET AS PROPOSED	
			INCREASE	DECREASE
NET CURRENT AD VALOREM TAXES	3,855,546	3,819,385		36,161
DELINQUENT TAXES	154,000	154,000		
OTHER RECEIPTS	2,202,812	2,390,667	187,855	
TRANSFER IN	100,000			
TRANSFER OUT	<100,000>			
TOTAL RECEIPTS	6,212,358	6,364,052	151,694	
BEGINNING BALANCES	2,927,599	2,839,839		87,760
TOTAL RESOURCES	9,139,957	9,203,891	63,934	
TOTAL EXPENDITURES	6,121,004	6,053,270	67,734	
ENDING BALANCES	3,018,953	3,150,621		131,668
TOTAL EXPENDITURES AND BALANCES	9,139,957	9,203,891	63,934	

RATES BY FUNDS COUNTY WIDE	ACTUAL RATES 2020-2021	ESTIMATED RATES 2021-2022	ACTUAL RATES 2021-2022	ADOPTED BY COMMISSIONERS' COURT
OPERATING FUNDS				
ROAD & BRIDGE SPECIAL	0.14053	0.13561	0.13561	
GENERAL	0.76693	0.768864	0.768864	
FM & FC	0.2463	0.253432	0.253432	
TOTAL OPERATING FUND RATES	1.15376	1.157906	1.157906	
INTEREST AND SINKING FUND	0.03307	0.031136	0.031136	
TOTAL COUNTY WIDE TAX RATE	1.18683	1.189042	1.189042	
PROPERTY TAX RATE	1.18683	1.189042	1.189042	
VOTER APPROVAL TAX RATE	1.19731	1.221595	1.221595	

AS SHOWN BY THIS BUDGET all County Funds are estimated to be on a cash basis at the beginnig of the next budget year, with the following exceptions (showing funds and anticipated overdrawn balances on October 1, 20____, if any):

FUND	ANTICIPATED OVERDRAFT
	NONE

THE TOTAL AMOUNT OF REGISTERED SCRIP WARRANTS issued by JIM HOGG County and outstanding on January 1, 20____, was \$_____. The total amount of such warrants estimated to be outstanding on January 1, 20____ (The beginning of the year issued against the following funds):

FUND	AMOUNT
	NONE

This Budget provides for the retiring of such registered scrip warrants during the coming Budget year against the following funds in the following amounts:

FUND	AMOUNT
	NONE

Respectfully Submitted,

JUAN CARLOS GUERRA, COUNTY JUDGE

ANTONIO FLORES III, COMMISSIONER PCT 1

ABELARDO ALANIZ, COMMISSIONER PCT 2

SANDALIO RUIZ, COMMISSIONER PCT 3

CYNTHIA BETANCOURT, COMMISSIONER PCT 4

_____, 20_____.

RECAPITULATION OF BUDGET
BY FUNDS FOR YEAR 2021-2022

ITEMS	GENERAL FUND	ROAD & BRIDGE	INTEREST & SINKING	SALES TAX	TOTAL FUNDS
TOTAL RECEIPTS	4,198,717	2,048,013	119,253	931,055	7,297,038
BEGINNING BALANCE	1,507,406	1,332,433	65,000	275,950	3,180,789
TOTAL RESOURCES	5,706,123	3,380,446	184,253	1,207,005	10,477,827
ADD TRANSFER IN					0
DEDUCT TRANSFER OUT					0
AVAILABLE RESOURCES	5,706,123	3,380,446	184,253	1,207,005	10,477,827
APPROVED BUDGETED EXPENDITURES	3,840,787	2,212,483	113,322	1,207,005	7,373,597
ENDING BALANCES	1,865,336	1,167,963	70,931	0	3,104,230
EXPENDITURES & BALANCES	5,706,123	3,380,446	184,253	1,207,005	10,477,827

INSTRUCTIONS: This recapitulation applies only to the year during which this budget will be in effect. The figures can be taken directly from the right hand column of each fund budget which has been prepared.

CURRENT TAX COLLECTION HISTORY
COUNTY WIDE LEVIES

YEAR	ASSESSED VALUE	TOTAL TAX RATE	TOTAL TAXES LEVIED	DELINQUENT END OF YEAR	COLLECTIONS CURRENT YEAR	PERCENT COLLECTED
2017	337,221,562	1.150639	3,880,202	274,720	3,642,851	95%
2018	326,192,314	1.183009	3,858,884	243,778	3,665,940	95%
2019	336,257,806	1.182408	3,975,939	282,566	3,777,142	93%
2020	341,778,040	1.18683	4,056,324	273,997	3,853,508	93%

INSTRUCTIONS:

1. Since the budget estimates for 2021-2022 are made up in July, 2021, the only valuation figure available is the rendered valuation reported to the assessor collector. Budgeted tax rates and collections are based on this rendered valuation, but when the Appraisal Board finishes equalization hearings, the equalized or assessed valuation becomes available. The rates and collections can then be revised on the basis of the equalized valuation if desired.
2. The rendered valuation for 2021 is \$
The equalized valuation for 2021 is \$ 337,289,671
The tax rates and collections have/have not been revised on the basis of the equalized valuation.
3. The current tax collections budgeted for each fund are figured at 95 % percent of the taxes levied for each fund. (The levy equals the rate times the valuation used). The calculation is based on 5 % percent delinquency and the reduction of 15 % percent of the collections as an allowance for the discounts and tax attorneys.

REVENUE	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
GENERAL FUND		.		
CURRENT AD VALOREM TAXES 10-300-300	2,490,138	2,463,634		
DELINQUENT AD VALOREM TAXES 10-300-310	100,000	100,000		
PENALTY, INTEREST COST 10-300-320	80,000	80,000		
ALCOHOLIC BEVERAGE TAX 10-300-330	1,000	1,000		
REFUNDS 10-300-331	75,000	75,000		
FEES-SHERIFF 10-300-350	10,000	10,000		
FEES-CO. CLERK 10-300-370	40,000	40,000		
DISTRICT RECORD PRESERVATION DC 10-300-372	4,000	4,000		
JHC CLERK ARCHIVES FEE 10-300-373	9,000	9,000		
JHC RECORD PRESERV CC 10-300-374	16,000	16,000		
FEES-TAX COLLECTOR 10-300-380	52,706	52,000		
FEES-DIST. CLERK 10-300-390	15,000	20,000		
FEES-LIBRARY DIST/CNTY 10-300-400	3,000	3,000		
CONSTABLES FEES 10-300-409	800	800		
FEES-JUSTICE OF THE PEACE 10-300-410	125,000	130,000		
FEES-JP'S COVID-19 10-300-411	5,000	-		
DISTRICT/COUNTY FINES CLERK 10-300-412	0	75,000		
CASH BONDS 10-300-416	1,000	1,000		
SUMMONS FEES 10-300-417	100	100		
MISCELLANEOUS INCOME 10-300-420	1,000	1,000		
HOUSING INMATES/HIDALGO COUNTY 10-300-423	325,000	350,000		
HOMELAND SECURITY IMMIGRATION REIMB 10-300-425	0	-		
EMPLOYEE HEALTH INS REIMBURSEMENT 10-300-430	0	-		

REVENUE	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
HOUSING INMATES-DUVAL 10-300-440	50,000	10,000		
JURY REIMBURSEMENT 10-300-441	500	500		
LIBRARY USE FEES 10-300-480	1,500	1,500		
DONATION/REVENUE LIBRARY 10-300-490	1,000	1,000		
INTEREST INCOME 10-300-500	35,000	10,000		
JUSTICE DETENTION FEES 10-300-535	1,000	1,000		
JHC BUS DONATIONS 10-300-560	200	200		
JHC NUTRITION PROGRAM DONATIONS 10-300-583	200	200		
CO ATTY STATE SALARY SUPPLEMENT 10-300-599	25,733	25,733		
COUNTY JUDGE SUPP STATE SALARY 10-300-650	25,200	25,200		
JUVENILE OVERPAYMENT REIMB/H.GONZALEZ 10-300-652	3,600	-		
JUVENILE OVERPAYMENT REIMB/R.GUTIERREZ 10-300-653	0	-		
JUVENILE OVERPAYMENT REIMB/A. GARZA 10-300-654	3,600	-		
COVID/VACCINES REIMBURSEMENT 10-300-836	100,000	100,000		
WINTERSTORM 10-300-837	0	20,000		
TABACCO SETTLEMENT 10-300-700	5,500	6,000		
SENDERO WIND ENERGY 10-300-750	132,600	171,600		
VAQUERO WIND FARM 10-300-751	100,000	100,000		
TRANSFER ABANDONED VEHICLE 10-300-802	150,000	150,000		
TEXAS INDIGENT DEFENSE COMMISSION 10-300-815	8,239	20,000		
UTILITY FRANCHISE FEES 10-300-820	25,000	10,000		

REVENUE	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
RIGHT OF WAY PERMIT FEES 10-300-822	1,000	1,000		
AT&T PAYMENTS ON TOWERS 10-300-823	750	750		
WATER DISTRICT INTER- LOCAL AGREEMENT FEES 10-300-824	1,000	2,500		
TRANSPORTATION OF VETERANS GRANT 10-300-825	0	-		
RENTAL PAYMENT FROM SCAN 10-300-826	5,400	5,400		
RENTAL PAYMENT FROM WORKFORCE SOLUTION 10-300-827	0	-		
RENTAL PAYMENT FROM BEHAVIORAL HEALTH CENTER 10-300-828	3,600	3,600		
COUNTY ORDINANCE FEES 10-300-835	1,000	1,000		
COVID 19 CARES ACT REIMBURSEMENT 10-300-836	100,000	100,000		
TOTAL GENERAL REVENUE	4,035,366	4,198,717		
CASH BALANCE GENERAL FUND	1,535,351	1,507,406		
TRANSFER TO R&B FUND 10-401-999	<100,000>	-		
SUB TOTAL GENERAL FUND	5,470,717	5,706,123		

REVENUE	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
TOTAL JHC ASSISTANT DISTRICT TAX REVENUE	201,000	237,205		
CASH BALANCE JHC ASSISTANT DISTRICT TAX	95,000	95,000		
SUB TOTAL ASSISTANT DISTRICT TAX	296,000	332,205		
TOTAL JHC TAX RELIEF REVENUE	411,500	452,900		
CASH BALANCE TAX RELIEF	86,000	86,000		
SUB TOTAL TAX RELIEF	497,500	538,900		
TOTAL JHC HEALTH SERVICES TAX REVENUE	195,350	195,350		
CASH BALANCE JHC HEALTH SERVICES TAX	44,500	44,500		
SUB TOTAL JHC HEALTH SERVICES TAX	239,850	239,850		
TOTAL JHC HOTEL/MOTEL TAX REVENUE	45,600	45,600		
CASH BALANCE HOTEL/MOTEL TAX	40,500	50,450		
SUB TOTAL JHC HOTEL/MOTEL TAX	86,100	96,050		
SUB TOTAL SALES TAX REVENUE	1,119,450	1,207,005		
TRANSFER TO R&B				
TOTAL RESOURCE	6,590,167	6,811,718		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY JUDGE				
SALARY, OFFICIAL 10-400-100	8,221	8,221		
SALARY, ADM.ASSISTANT 10-400-101	23,660	22,308		
STATE SALARY 10-400-102	25,200	25,200		
SOCIAL SECURITY 10-400-200	4,367	4,263		
RETIREMENT 10-400-210	1,387	1,762		
OFFICE SUPPLIES & COMPUTER 10-400-310	1,584	1,584		
SECRETARY TRAVEL 10-400-325	752	752		
TOTAL COUNTY JUDGE	65,171	64,090		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY CLERK				
SALARY, CO. CLERK 10-410-100	30,534	30,534		
SALARY, ASST. CO & DIST CLK 10-410-102	24,460	24,470		
SALARY, CHIEF DEPUTY CLK 10-410-103	22,863	22,880		
SALARY, DEPUTY CLERK 10-410-104	20,930	20,930		
SALARY, DEPUTY CLERK 10-410-105	20,475	19,580		
SOCIAL SECURITY 10-410-200	9,124	9,058		
RETIREMENT 10-410-210	2,898	3,740		
OFFICE SUPPLIES 10-410-310	6,000	6,000		
KOFILE TECH/VANGUARD 10-410-320	16,740	16,740		
CONFERENCE EXPENSE 10-410-325	2,500	3,000		
JHC CLERK ARCHIVES 10-410-345	9,000	12,000		
COPIER LEASE 10-410-371	5,300	5,300		
LGS COMPUTER SOFTWARE (LGS) 10-410-445	12,120	7,000		
LEASE / COMPUTER / SCANNER 10-410-450	300	0		
PRESERVATION & RESTORATION OF RECORDS 10-410-451	16,000	16,000		
DISTRICT PRESERVATION & RESTORATION OF RECORDS 10-410-453	4,000	4,000		
TOTAL COUNTY CLERK	203,244	201,232		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
VETERAN OFFICER				
SALARY 10-420-100	10,165	10,165		
SOCIAL SECURITY 10-420-200	778	778		
RETIREMENT 10-420-210	240	322		
VEHICLE INSURANCE 10-420-211	800	800		
SUPPLIES 10-420-310	100	100		
CONFERENCE EXPENSE 10-420-325	1,130	1,130		
PARTS/REPAIRS/MAINT 10-420-330	1,000	1,000		
FUEL 10-420-375	3,500	3,500		
TOTAL VETERAN	17,713	17,795		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
NON-DEPARTMENTAL				
SOCIAL SECURITY 10-430-200	800	800		
RETIREMENT 10-430-210	150	150		
COPY PAPER 10-430-225	3,290	3,290		
EMERGENCY USE 10-430-407	25,000	25,000		
COURT APPOINTED ATTORNEYS INDIGENT DEFENSE 10-430-488	25,000	25,000		
ANNUAL AUDIT FEE 10-430-360	36,500	36,500		
WC/UNEMPLOYMENT 10-430-400	0	0		
UNEMPLOYMENT DEFICIT 10-430-401	5,000	5,000		
INS SUPPLEMENT MEDICARE 10-430-402	20,000	20,000		
TOTAL NON DEPARTMENTAL	115,740	115,740		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
DISTRICT COURT				
SALARY, DISTRICT JUDGE 10-440-100	0	0		
SALARY, INTERPRETER 10-440-104	5,757	5,757		
SALARY, CRT. REPORTER 10-440-105	15,953	15,953		
SALARY, COURT ADMINISTRATOR 10-440-107	21,800	21,800		
SALARY, COURT MANAGER 10-440-108	18,385	18,385		
ASST. COURT COORDINATOR 10-440-111	18,685	18,685		
SOCIAL SECURITY 10-440-200	6,165	6,164		
RETIREMENT 10-440-210	2,066	2,547		
OFFICE SUPPLIES 10-440-310	2,300	2,300		
CAR ALLOWANCE 10-440-324	6,767	6,767		
TRAVEL/SEMINAR 10-440-325	8,200	8,200		
BALIFF EXPENSE 10-440-440	470	470		
JURORS' EXPENSE 10-440-445	500	500		
CRT. REPORTER EXPENSE 10-440-446	4,200	4,200		
JURY FEES 10-440-450	5,000	5,000		
EQUIPMENT 10-440-600	800	800		
TOTAL DISTRICT COURT	117,565	117,528		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
DISTRICT ATTORNEY				
SALARY, DISTRICT ATTORNEY 10-450-100	3,724	3,724		
SALARY AST. D.A 10-450-104	4,054	37,000		
HB 178-LONGEVITY PAY DA ASST. PROSECUTOR 10-450-105	0	0		
SALARY CRIMINAL/CIVIL CLERK 10-450-106	8,025	0		
SALARY LEGAL CLERK 10-450-108	6,420	0		
SALARY LEGAL CLERK 10-450-111	28,500	32,008		
SALARY LEGAL ASSISTANT 10-450-114	22,123	0		
SOCIAL SECURITY 10-450-200	5,573	5,563		
RETIREMENT 10-450-210	1,723	2,300		
OFFICE SUPPLIES 10-450-310	1,800	1,800		
XEROX COPIER 10-450-315	500	500		
LEGAL LIBRARY - D.A. 10-450-320	4,000	4,000		
TRAVEL EXPENSE - D.A. 10-450-340	4,000	4,000		
TRANSCRIPT/APPEALS 10-450-441	1,005	1,005		
TOTAL DISTRICT ATTORNEY	91,447	91,900		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JUVENILE DEPARTMENT				
SALARYFRINGE CHIEF (DUVAL) 10-460-101	0	0		
JUVENILE BOARD 10-460-102	0	0		
JUVENILE BOARD 10-460-103	0	0		
JUVENILE BOARD 10-460-104	0	0		
SOCIAL SECURITY 10-460-200	0	0		
RETIREMENT 10-460-210	0	0		
WORKERS' COMP/UNEMPLOYMENT 10-460-215	0	0		
JUSTICE DETENTION FEES 10-460-335	0	0		
AUDIT 10-460-442	0	0		
TRAINING 10-460-308	0	0		
RESIDENTIAL 10-460-305	0	0		
JUVENILE PROBATION EXPENSES	31,004	31,004		
TOTAL JUVENILE DEPT.	31,004	31,004		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COMMUNITY SUPERVISION				
SALARY, CASE ASSISTANT 10-461-100	2,675	2,675		
SOCIAL SECURITY 10-461-200	204	205		
RETIREMENT 10-461-210	66	85		
COMMUNITY SUPERVISION 10-461-900	3,084	3,084		
TOTAL COMMUNITY SUPERVISION	6,029	6,049		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JUSTICE OF THE PEACE				
SALARY, JP PCT #4 10-470-100	22,838	22,838		
SALARY, CLERK 10-470-101	22,750	23,220		
SALARY, JP PCT #3 10-470-103	22,838	22,838		
SALARY, JP PCT #1 10-470-104	22,838	22,838		
SALARY, JP PCT #2 10-470-105	22,838	22,838		
SALARY, FULL TIME CLERK 10-470-107	20,020	20,020		
SOCIAL SECURITY 10-470-200	10,261	10,300		
RETIREMENT 10-470-210	3,259	4,253		
OFFICE SUPPLIES 10-470-310	1,000	1,000		
JP PCT#1 CONFERENCE 10-470-327	1,000	1,000		
JP PCT#2 CONFERENCE 10-470-328	1,000	1,000		
JP PCT#3 CONFERENCE 10-470-329	1,000	1,000		
JP PCT#4 CONFERENCE 10-470-330	1,000	1,000		
JP'S CLERK CONFERENCE 10-470-331	1,000	1,000		
MAINTENANCE ON COMPUTER & TRAINING 10- 470-440	5,980	5,980		
TOTAL JUSTICE OF THE PEACE	159,622	161,125		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS COURT	RESERVED FOR AMENDMENTS
COUNTY ATTORNEY				
SALARY, CO ATTORNEY 10-480-100	30,534	30,534		
SALARY, INVESTIGATOR 10-480-101	35,121	30,735		
SALARY, LEGAL SECRETARY 10-480-102	22,295	22,310		
SALARY, CLERK 10-480-103	20,475	20,490		
STATE SALARY 10-480-104	25,733	25,666		
SOCIAL SECURITY 10-480-200	10,264	9,925		
RETIREMENT 10-480-210	3,260	4,100		
EQUIPMENT 10-480-335	500	500		
OFFICE SUPPLIES 10-480-310	1,000	1,000		
TELEPHONE EXPENSE 10-480-315	1,100	1,100		
LEGAL LIBRARY/INTERNET 10-480-320	800	800		
REPAIRS 10-480-330	1,000	1,000		
CONFERENCE EXPENSE 10-480-340	1,500	1,500		
FUEL 10-480-375	1,500	1,500		
COMPUTER EQUIPMENT 10-480-445	1,400	1,400		
LAW LIBRARY 10-480-451	3,000	3,000		
TOTAL LEGAL	159,482	155,560		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY AUDITOR				
SALARY, COUNTY AUDITOR 10-490-100	42,000	42,000		
SALARY, ASSISTANT AUDITOR 10-490-101	28,356	28,370		
SALARY, ADM. ASSISTANT 10-490-102	24,115	21,840		
SALARY,ADM. ASSISTANT 10-490-103	21,356	20,020		
SOCIAL SECURITY 10-490-200	8,860	8,585		
RETIREMENT 10-490-210	2,815	3,550		
OFFICE SUPPLIES 10-490-310	900	900		
CONFERENCE EXPENSE 10-490-325	2,000	2,000		
RCI INVENTORY 10-490-335	5,000	5,000		
COMPUTER MAINTENANCE 10-490-440	11,000	11,000		
CONSULTANT 10-490-450	2,500	2,500		
OPEN GOV PROGRAM 10-490-460	0	0		
TOTAL COUNTY AUDITOR	148,902	145,765		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY TREASURER				
SALARY, COUNTY TREASURER 10-500-100	30,534	30,534		
SALARY, ASSISTANT 10-500-101	22,295	22,750		
SALARY, ASSISTANT PAYROLL CLERK 10-500-102	22,084	22,100		
SALARY, PAYABLES CLERK 10-500-103	21,227	19,508		
SOCIAL SECURITY 10-500-200	7,363	7,265		
RETIREMENT 10-500-210	2,339	3,000		
OFFICE SUPPLIES & COMPUTER 10-500-310	1,420	1,420		
COMPUTER REPAIR 10-500-312	300	300		
OPERATING EXPENSE 10-500-315	3,300	3,300		
CONFERENCE EXPENSE 10-500-325	1,500	1,500		
COMPUTER MAINTENANCE 10-500-440	11,000	11,000		
CONSULTANT 10-500-450	2,500	2,500		
OPEN GOV PROGRAM 10-500-460	0	0		
TOTAL COUNTY TREASURER	125,862	125,177		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
TAX ASSESSOR/COLLECTOR				
SALARY, TAX ASSESSOR 10-510-100	30,534	30,534		
SALARY CLERK 10-510-101	21,792	21,790		
SALARY ADMIN ASST. 10-510-102	22,863	22,880		
SALARY CLERK 10-510-103	20,020	20,020		
ELECTION STIPEND 10-510-105	3,000	3,000		
SOCIAL SECURITY 10-510-200	7,513	7,285		
RETIREMENT 10-510-210	2,386	3,010		
OFFICE SUPPLIES 10-510-310	1,500	1,500		
CONFERENCE EXPENSE 10-510-325	4,000	4,000		
VOTER REGISTRATION 10-510-345	4,000	4,000		
COMP/ MAINT/PRITCHARD & ABBOT 10-510-440	18,500	26,650		
PRITCHARD & ABBOT ONLINE 10-510-442	5,000	0		
TOTAL TAX ASSESSOR	141,108	144,669		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
PUBLIC BUILDINGS				
INTERNET SERVICES 10-520-315	12,600	12,600		
KONE ELEVATOR 10-520-320	7,600	7,600		
TELEPHONES 10-520-325	15,000	15,000		
PLUMBING/ELECTRICAL/ AC REPAIRS 10-520-331	6,500	6,500		
JANITORIAL SUPPLIES 10-520-350	3,000	3,000		
UTILITIES 10-520-355	60,000	60,000		
TOTAL PUBLIC BUILDINGS	104,700	104,700		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
CONSTABLES				
SALARY, CONSTABLE PCT#1 10-530-100	18,039	18,039		
SALARY, CONSTABLE PCT# 4 10-530-101	18,039	18,039		
SALARY, CONSTABLE PCT# 2 10-530-102	18,039	18,039		
SALARY, CONSTABLE PCT# 3 10-530-103	18,039	18,039		
SOCIAL SECURITY 10-530-200	5,520	5,520		
RETIREMENT 10-530-210	1,707	2,281		
REPAIR,SUPPLY&FUEL PCT#1 10-530-330	3,000	3,000		
REPAIR,SUPPLY&FUEL PCT#2 10-530-331	3,000	3,000		
REPAIR,SUPPLY&FUEL PCT#3 10-530-332	3,000	3,000		
REPAIR,SUPPLY&FUEL PCT#4 10-530-333	3,000	3,000		
EQUIPMENT 10-530-600	20,000	20,000		
TOTAL CONSTABLES	111,383	111,957		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY SHERIFF				
SALARY, SHERIFF 10-540-100	35,770	35,770		
SALARY, CHIEF DEPUTY 10-540-105	35,860	35,880		
SALARY, DEPUTY 10-540-107	31,720	31,720		
SALARY, CAPTAIN 10-540-110	34,473	34,475		
SALARY, DEPUTY 10-540-111	30,680	30,680		
SALARY, DEPUTY 10-540-112	29,640	29,640		
SALARY, DEPUTY 10-540-113	29,640	29,640		
SALARY, SERGEANT 10-540-115	31,900	31,900		
SALARY, DEPUTY 10-540-117	29,640	29,640		
SALARY, DEPUTY 10-540-118	29,640	29,640		
SALARY, DEPUTY 10-540-119	29,640	29,640		
SALARY, INVESTIGATOR 10-540-122	33,173	33,180		
SALARY, DEPUTY 10-540-123	29,640	29,640		
SALARY, SERGEANT 10-540-125	31,900	31,900		
SALARY, DISPATCHER 10-540-130	22,880	22,880		
SALARY, DISPATCHER 10-540-131	23,400	23,920		
SALARY, DISPATCHER 10-540-132	26,520	27,560		
SALARY, DISPATCHER 10-540-133	23,400	23,400		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SALARY, DISPATCHER 10-540-134	24,960	24,960		
SALARY, DISPATCHER 10-540-135	23,400	23,400		
OVERTIME WAGES 10-540-136	18,190	20,000		
SALARY, JAILER 10-540-138	22,880	22,880		
SALARY, JAILER 10-540-139	23,400	23,400		
SALARY, JAILER 10-540-140	22,880	22,880		
SALARY, JAILER 10-540-141	22,880	22,880		
SALARY, JAILER 10-540-142	23,400	23,400		
SALARY, JAILER 10-540-143	22,880	23,400		
SALARY, JAILER 10-540-144	22,880	22,880		
SALARY, JAILER 10-540-145	23,920	23,920		
SALARY, JAILER 10-540-147	22,880	22,880		
SALARY, JAILER/DEPUTY 10-540-148	25,122	25,120		
SALARY, JAILER 10-540-149	22,880	22,880		
SALARY, ADM. ASSISTANT 10-540-150	23,205	23,205		
SALARY, CLERK 10-540-151	21,385	21,385		
SALARY, CLERK 10-540-152	21,385	21,385		
SALARY, MECHANIC/JAILER 10-540-154	29,120	29,120		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
HOLIDAY PAY 10-540-155	35,000	25,000		
SALARY, CLERK 10-540-161	20,930	20,930		
SALARY, COOK 10-540-162	20,020	20,020		
SALARY, COOK 10-540-163	20,020	20,020		
SALARY, MCU 10-540-164	10,334	10,400		
SOCIAL SECURITY 10-540-200	81,236	80,750		
RETIREMENT 10-540-210	25,773	33,360		
OFFICE SUPPLIES 10-540-310	3,500	3,500		
HILL COUNTRY MAINTENANCE 10-540-315	7,910	7,910		
AT&T AIR CARDS /CELLPHONES 10-540-317	12,000	12,000		
CONFERENCE 10-540-325	1,500	2,000		
PARTS & REPAIRS 10-540-330	20,000	20,000		
DEPUTIES / JAILERS TRAVEL EXPENSE 10-540-340	1,700	2,000		
JANITORIAL SUPPLIES 10-540-350	12,000	12,000		
UNIFORMS 10-540-365	5,000	5,000		
CIVIL PROCESS 10-540-366	2,000	2,000		
RADIO MAINTENANCE 10-540-370	1,500	1,500		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
FUEL, OIL, & TIRES 10-540-375	40,000	40,000		
JAIL EXPENSE/REPAIRS 10-540-380	25,000	25,000		
FIREARM TRAINING & DEPUTY TRAINING 10-540-390	2,350	3,500		
PRISONERS MEDICAL 10-540-395	3,000	3,000		
FEEDING PRISONERS 10-540-396	55,000	55,000		
DIRECTV (JAIL) 10-540-381	4,300	4,300		
MEDICAL EXPENSE/ NEW HIRE 10-540-394	3,000	3,000		
CAPITAL OUTLAY (4 UNIT) 10-540-440	0	45,000		
CAPITAL OUTLAY (1 UNIT) 10-540-440	20,701	0		
IN-CAR CAMERA SYSTEM 10-540-441	20,374	20,374		
DELL/SERVER 10-540-442	6,700	6,700		
COPSYNC SOFTWARE LICENCES 10-540-444	6,772	6,772		
COPSYNC HARDWARE PRINCIPAL 10-540-447	0	0		
COP SYNC HARDWARE INTEREST 10-540-448	0	0		
PRINCIPAL- MOTOROLA EQUIPMENT 10-540-500	49,645	0		
INTEREST-MOTOROLA EQUIPMENT 10-540-501	1,719	0		
CONST RADIOS & SHERIFF BODY CAMERA 10-540-701	12,080	12,080		
TOTAL SHERIFF	1,488,227	1,464,196		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SHERIFF'S ABANDONED VEHICLE				
SALARY, PART TIME 10-541-103	9,100	9,100		
BONUS PLAN (DEPUTIES) 10-541-105	0	0		
SOCIAL SECURITY 10-541-200	4,139	4,139		
RETIREMENT 10-541-210	1,285	1,285		
DRUG ABUSE SVS/AD 10-541-305	5,000	5,000		
SUPPLIES 10-541-310	3,500	3,500		
TELEPHONE 10-541-315	10,000	10,000		
PARTS & REPAIRS 10-541-330	3,500	3,500		
TRAVEL EXPENSE 10-541-340	5,000	5,000		
UNIFORMS 10-541-365	5,000	5,000		
EQUIPMENT/TECHNOLOGY 10-541-372	8,000	8,000		
FUEL/OIL/TIRES 10-541-375	4,000	4,000		
SALARIES 10-541-385	36,000	36,000		
MISCELLANEOUS 10-541-407	23,476	23,476		
CAPITAL OUTLAY 10-541-440	13,000	13,000		
CRIMINAL INVESTIGATION 10-541-740	5,000	5,000		
CLOTHING ALLOWANCE 10-541-750	9,000	9,000		
WELLNESS PROGRAM 10-541-762	5,000	5,000		
TOTAL ABANDONED VEHICLE	150,000	150,000		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY WELFARE				
SALARY,DIRECTOR 10-565-104	24,570	25,040		
SALARY DRIVER 10-565-105	9,100	9,100		
SALARY VAN DRIVER 10-565-106	4,869	9,620		
SALARY SECRETARY 10-565-114	21,385	21,400		
NUTRI CENTER PART TIME 10-565-115	9,737	9,750		
SOCIAL SECURITY 10-565-200	5,329	5,730		
RETIREMENT 10-565-210	1,693	2,370		
OFFICE SUPPLIES 10-565-311	310	310		
TRAVEL /MEALS/WORKSHOPS 10-565-312	1,200	1,200		
REPAIRS 10-565-330	500	500		
UTILITIES & TELEPHONE 10-565-355	4,500	4,500		
FUEL, OIL, & TIRES 10-565-375	2,500	2,500		
INDIGENT HEALTH 10-565-416	25,000	25,000		
FOOD ASSISTANCE (GRANT) 10-565-422	5,000	5,000		
COUNTY ASSISTANCE 10-565-423	3,000	3,000		
NUTRI CENTER DONATION EXPENSE 10-565-425	200	200		
NUTRI CENTER EXPENSE 10-565-483	2,500	2,500		
TOTAL COUNTY WELFARE	121,393	127,720		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
CULTURE				
COUNTY LIBRARY				
SALARY, LIBRARIAN 10-570-100	0	0		
SALARY, PART TIME 10-570-101	9,737	9,737		
SALARY, PART TIME 10-570-102	9,737	9,737		
SOCIAL SECURITY 10-570-200	1,490	1,490		
RETIREMENT 10-570-210	461	616		
OFFICE SUPPLIES 10-570-310	500	500		
BOOKS & SUBSCRIPTION 10-570-425	1,000	1,000		
LIBRARY DONATIONS EXPENSES 10-570-427	500	500		
TOTAL CULTURE	23,425	23,580		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
FRANCHISE FEE EXPENSE				
FRANCHISE FEE EXPENSE 10-595-345	0	0		
TOTAL FRANCHISE FEE EXPENSE	0	0		
HEALTH INSURANCE BENEFITS				
GROUP HEALTH INS BENEFIT 10-600-606	481,000	481,000		
TOTAL HEALTH INS BENEFIT	481,000	481,000		
TOTAL GENERAL FUND EXPENDITURES	3,863,017	3,840,787		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHC ASSISTANT DISTRICT TAX				
PART TIME CUSTODIAN COURTHOUSE 67-400-100	9,737	9,737		
PART TIME CUSTODIAN SHERIFF'S DEPARTMENT 67-400-101	9,737	9,737		
SOCIAL SECURITY 67-400-200	1,490	1,490		
RETIREMENT 67-400-210	461	616		
UNFORSEEN CONTINGENCIES 67-400-408	61,241	61,791		
ECONOMIC DEVELOPMENT/ GRANT WRITER 67-400-412	0	32,500		
FEDERAL MATCH 67-400-413	20,000	20,000		
TEXAS ASSOCIATION DUES 67-400-414	750	750		
STDC DUES 67-400-415	2,050	2,050		
ADMINISTRATIVE JUDGE 67-400-422	1,000	1,000		
AMBULANCE CONTRACT 67-400-416	0	0		
TELEPHONE /PRINCIPAL 67-400-425	0	0		
TELEPHONE/INTEREST 67-400-426	0	0		
COMPUTER LEASE (911/LAPTOP) 67-400-310	0	0		
CIRA E-MAIL 67-400-442	0	0		
LEGAL FEES 67-400-481	25,000	25,000		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COMPUTER TECHNICIAN 67-400-480	50,000	50,000		
GREAT AMERICA FINANCIAL SERVICES 67-400-483	22,034	22,034		
ADVERTISEMENT 67-400-650	3,500	3,500		
COURTHOUSE REPAIRS 67-400-670	25,000	25,000		
PLUMBING, ELECTRIAL, AC REPAIR 67-400-675	6,000	6,000		
MEDICAL EXAMINER 67-400-686	12,000	15,000		
ADMINISTRATIVE JUDGE/TRAVEL 67-400-427	1,000	1,000		
INDIGENT HEALTH 67-400-687	40,000	40,000		
REAL ESTATE NOTE/ZAMBRANO 67-400-700	5,000	5,000		
ENDING BALANCE	0	0		
TOTAL JHC ASSISTANT DISTRICT TAX	296,000	332,205		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHC TAX RELIEF				
SALARIES 66-400-100	50,000	50,000		
SOCIAL SECURITY 66-400-200	3,825	3,825		
RETIREMENT 66-400-210	1,215	1,581		
COUNTY MEMBERSHIP DUES 66-400-227	4,000	4,000		
CDW SMART PROTECTION 66-400-228	0	0		
TELEPHONE 66-400-325	10,000	10,000		
PUBLIC BLDGS REPAIRS 66-400-330	20,000	20,000		
UTILITIES 66-400-355	55,000	55,000		
WORKERS' COMP/UNEMPLOYMENT 66-400-400	25,000	25,000		
INSURANCE SUPPLEMENT- MEDICARE 66-400-402	12,000	12,000		
POSTAGE 66-400-404	18,000	18,000		
ELECTION EXPENSE 66-400-405	40,000	50,000		
APPRAISAL DISTRICT 66-400-406	160,000	160,000		
EMERGENCY USE 66-400-407	24,284	23,918		
INSURANCE OFFICAL BONDS 66-400-411	5,000	5,000		
AMBULANCE CONTRACT 66-400-416	0	0		
MHMR CONTRIBUTION 66-400-418	7,763	7,763		
COPIER MACHINE- TOSHIBA 66-400-420	24,000	24,000		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COMPREHENSIVE EQUIPMENT TAC 66-400-452	4,988	4,988		
LAW ENFORCEMENT TAC 66-400-453	15,247	15,247		
PUBLIC OFFICIAL TAC 66-400-454	10,178	10,178		
REGIONAL PUBLIC DEFENDER 66-400-457	1,000	1,000		
PEST CONTROL/BRUSH CONTROL 66-400-459	6,000	11,000		
TIME CLOCK RENEWAL 66-400-460	0	0		
OPEN GOV PROGRAM 66-400-470	0	26,400		
HOLIDAY PAY 66-400-485	0	0		
TOTAL TAX RELIEF	497,500	538,900		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHC HEALTH SERVICES TAX				
EMERGENCY USE 31-400-407	39,850	39,850		
AMBULANCE CONTRACT 31-400-416	200,000	200,000		
MHMR CONTRIBUTION 31-400-419	0	0		
INDIGENT HEALTH PROGRAM 31-400-424	0	0		
MEDICAL EXAMINER 31-400-427	0	0		
SALES TAX OVERPYMNT FEES (2%) 31-400-215	0	0		
ENDING BALANCE				
TOTAL JHC HEALTH SERVICE TAX	239,850	239,850		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHC HOTEL/MOTEL TAX				
JHC VAQUERO ASSOCIATION 52-400-300	2,500	2,500		
JHC MUSEUM FOUNDATION 52-400-302	5,000	5,000		
JHC FAIR ASSOCIATION 52-400-303	2,500	2,500		
JHC HEBBRONVILLE 4-H 52-400-304	2,500	2,500		
HEBBRONVILLE LITTLE LEAGUE 52-400-305	0	2,500		
ECONOMIC DEVELOPMENT 52-400-306	10,000	10,000		
SWBIP PAYMENT 52-400-406	20,000	20,000		
EMERGENCY USE 52-400-407	10,240	5,000		
ECONOMIC DEVELOPMENT GRANT WRITER 52-400-412	25,000	25,000		
WEBSITE (TAC) 52-400-413	3,360	3,550		
HISTORIAL COMMISSION 52-400-415	5,000	5,000		
PROMOTING JIM HOGG COUNTY 52- 400-416	0	10,000		
HEBBRONVILLE PEE WEE FOOTBALL 52-400-417	0	2,500		
ENDING BALANCE	0	0		
TOTAL HOTEL/MOTEL TAX	86,100	96,050		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
TOTAL GENERAL FUND EXPENDITURES	3,863,017	3,840,787		
TOTAL SALES TAX EXPENDITURES	1,119,450	1,207,005		
TOTAL GENERAL REVENUE	5,470,717	5,706,123		
TOTAL SALES TAX REVENUE	1,119,450	1,207,005		
GENERAL FUND BALANCE	1,607,700	1,865,336		
SALES TAX BALANCE	0	0		
TOTAL GENERAL FUND & SALES TAX ENDING BALANCES	1,607,700	1,865,336		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
DEBT SERVICE FUND				
AD VALOREM TAXES 45-300-300	113,322	113,253		
INCOME DELINQUENT AD VALOREM TAXES 45-300-310	4,000	4,000		
PENALTIES & INTEREST 45-300-320	2,000	2,000		
INTEREST INCOME 45-300-500	0	0		
TOTAL RECEIPTS	119,322	119,253		
CASH BALANCE OCT 1,	65,000	65,000		
TOTAL AVAILABLE RESOURCES	184,322	184,253		
DEBT SERVICE EXPENDITURES				
LIMITED TAX REFUNDING BONDS SERIES 2019 PRINCIPAL	79,000	81,000		
LIMITED TAX REFUNDING BONDS SERIES 2019 INTEREST	34,322	32,253		
INTEREST, 2005 SERIES 45-400-496	0	0		
INTEREST, 2009 SERIES 45-400-497	0	0		
INTEREST, JAIL 45-400-498	0	0		
INTEREST, FURNITURE 45-400-499	0	0		
PRINCIPAL, 2005 SERIES 45-400-503	0	0		
PRINCIPAL, 2009 SERIES 45-400-504	0	0		

EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
PRINCIPAL, JAIL 45-400-505	0	0		
PRINCIPAL, FURNITURE 45-400-506	0	0		
PRINCIPAL, ADVANCE 45-400-600	0	0		
TOTAL EXPENDITURES	113,322	113,253		
ENDING BALANCE	71,000	71,000		
TOTAL EXPENDITURES & BALANCE	184,322	184,253		

ROAD & BRIDGE FUND REVENUE	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
AD VALOREM TAXES 11-300-300	1,252,086	1,242,429		
DELINQUET AD VAL TAXES 11-300-310	50,000	50,000		
PENALTY & INTEREST 11-300-320	35,000	35,000		
FEES VEHICLE REGISTRATION 11-300-330	245,000	245,000		
REFUND 11-300-331	5,000	5,000		
REIMB/ REPUBLIC CONTRACT 11-300-339	37,284	37,284		
SANITATION REVENUE 11-300-340	340,000	340,000		
WEIGHT FEES 11-300-350	18,500	18,500		
BRUSH/DEBRIS FEES 11-300-360	35,000	35,000		
MISC INCOME 11-300-420	6,000	6,000		
DEPOSIT SOFTBALL PARK 11-300-452	200	200		
INTEREST INCOME 11-300-500	25,000	25,000		
AIRPORT PARKING 11-300-510	3,500	3,500		
AIRPORT FUEL 11-300-515	2,500	2,500		
SWIMMING POOL FEES 11-300-600	0	0		
CO AGENT DONATIONS 11-300-650	0	0		
ANIMAL CONTROL FEES 11-300-657	2,000	2,000		
AIRPORT HANGER	600	600		
TOTAL RECEIPTS	2,057,670	2,048,013		
OPENING BALANCES OCTOBER 1,	1,327,248	1,332,433		
TRANSFER FROM GENERAL FUND	100,000	0		
TOTAL RESOURCES	3,484,918	3,380,446		

ROAD & BRIDGE EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY WIDE EXPENDITURES				
SALARY, COMM PCT #1 11-410-100	30,534	30,534		
SALARY, COUNTY JUDGE 11-410-101	22,313	22,313		
SALARY SECRETARY 11-410-102	20,020	20,020		
SALARY, COMM PCT #2 11-410-103	30,534	30,534		
SALARY, COMM PCT #3 11-410-104	30,534	30,534		
SALARY, COMM PCT #4 11-410-105	30,534	30,534		
SOCIAL SECURITY 11-410-200	12,582	12,580		
RETIREMENT 11-410-210	3,997	5,200		
OFFICE SUPPLIES 11-410-310	740	740		
SECRETARY TRAVEL 11-410-324	700	700		
CONFERENCE CO. JUDGE 11-410-325	3,400	3,400		
CONFERENCE COMM PCT #1 11-410-326	1,800	1,800		
CONFERENCE COMM PCT #2 11-410-327	1,800	1,800		
CONFERENCE COMM PCT #3 11-410-328	1,800	1,800		
CONFERENCE COMM PCT #4 11-410-329	1,800	1,800		
COMPUTER LEASE PCT #1 & PCT #4 11-410-331	200	200		
TOTAL COUNTY WIDE	193,288	194,489		

ROAD & BRIDGE EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
PRECINT EXPENDITURES				
SALARY, COUNTY FOREMAN 11-420-100	30,906	30,906		
SALARY, FOOD PANTRY CLERK 11-420-110	9,737	9,737		
SALARY, UTILITY PCT #3 11-420-111	20,930	21,400		
PART TIME MAIL CLERK 11-420-112	9,737	9,750		
SALARY, MECHANIC 11-420-113	28,550	28,550		
SALARY,ASST MECHANIC / UTILITY 11-420-114	0	0		
SALARY,ASST MECHANIC / UTILITY 11-420-115	25,998	26,000		
SALARY, UTILITY PCT #2 11-420-119	20,020	20,020		
SALARY, LOADER OPERATOR (COUNTY WIDE) 11-420-121	21,840	22,308		
SALARY, CDL DRIVER 11-420-124	23,660	23,660		
SALARY, OPERATOR / MOWER/BACKHOE 11-420-125	20,020	20,490		
SALARY,UTILITY PCT #4 11-420-137	20,930	20,930		
SALARY,UTILITY PCT #1 11-420-144	20,475	20,930		
SALARY, SECRETARY 11-420-149	20,475	20,930		
SALARY, HEAVY EQUIPT OPERATOR 11-420-163	26,845	27,300		

ROAD & BRIDGE EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SALARY, UTILITY PCT #2 11-420-165	20,930	21,400		
SALARY, UTILITY PCT #4 11-420-166	20,475	20,930		
SALARY, UTILITY/CO WIDE 11-420-167	20,000	19,580		
SALARY, RECYCLER (CDL) 11-420-170	23,660	23,660		
SALARY, CDL DRIVER Pct #1 11-420-171	23,660	23,660		
SALARY, UTILITY (PART TIME) 11-420-172	9,737	9,750		
SALARY, UTILITY PCT #3 11-420-173	20,475	20,930		
SALARY, ROLL-OFF TRUCK DRIVER 11-420-175	23,660	23,660		
SALARY, LOADER OPERATOR (CDL) 11-420-176	24,570	25,040		
SOCIAL SECURITY 11-420-200	37,278	37,600		
RETIREMENT 11-420-210	11,841	15,535		
WC/UNEMPLOYMENT 11-420-215	30,000	30,000		
UNEMPLOYMENT DEFICIT 11-420-216	5,000	5,000		
DUMPSTER/SUPPLIES & COMPUTER 11-420-310	1,000	1,000		
TRAVEL/TRAINING 11-420-325	1,000	1,000		
MEALS/ONE DAY TRAVEL 11-420-326	1,500	1,500		
PARTS & REPAIRS 11-420-330	62,000	70,000		
UTILITIES & TELEPHONE 11-420-355	90,000	90,000		

ROAD & BRIDGE EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
FUEL, OIL, & TIRES 11-420-375	62,000	70,000		
UNIFORMS 11-420-380	7,000	7,000		
INSURANCE-PROPERTY 11-420-400	40,000	40,000		
LANDFILL FINANCIAL CLOSURE ASSURANCE 11-420-402	1,250	1,250		
EMERGENCY USE 11-420-407	12,420	12,420		
CO. VEHICLE INSURANCE 11-420-412	25,000	25,000		
STREET MATERIALS 11-420-434	18,000	18,000		
ROLL-OFF (2) 11-420-435	0	10,000		
MULCHER GRINDER 11-420-438	30,000	30,000		
PURCHASE EQUIPMENT 11-420-501	20,000	45,000		
STREET LIGHTS & SIGNS PCT#1 11-420-671	1,700	1,700		
STREET LIGHTS & SIGNS PCT #2 11-420-672	1,700	1,700		
STREET LIGHTS & SIGNS PCT #3 11-420-674	1,700	1,700		
STREET LIGHTS & SIGNS PCT #4 11-420-675	1,700	1,700		
COPIER LEASE 11-420-311	0	1,100		
STREET IMPROVEMENTS	100,000	100,000		
TOTAL MOTOR POOL	1,049,379	1,109,726		

ROAD & BRIDGE EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SANITATION DEPARTMENT				
SALARY ANIMAL CONTROL 11-430-100	24,115	24,570		
SALARY SECRETARY 11-430-101	21,385	21,400		
TRAPPER 11-430-109	36,900	36,900		
SOCIAL SECURITY 11-430-200	3,481	3,516		
RETIREMENT 11-430-210	1,106	2,619		
DOG POUND EXPENSE 11-430-220	6,000	6,000		
TRASH PRICE INDEX EXPENSE 11-430-230	7,500	7,500		
TRASH TRANSFER EXPENSE 11-430-240	8,000	0		
BRUSH HAULING REPUBLIC (372) 11-430-241	76,000	76,000		
BRUSH HAULING REPUBLIC (TONAGE) 11-430-242	66,000	66,000		
TIRE TO LAREDO 11-430-243	0	4,000		
REPUBLIC SERVICES 11-430-245	330,000	330,000		
TRASH DEPARTMENT/ OFFICE SUPPLIES 11-430-310	1,000	1,000		
TRAINING EXPENSE 11-430-325	1,000	1,000		
REPAIRS 11-430-330	1,000	1,000		
COPIER LEASE 11-430-331	800	1,100		
ANIMAL CONTROL EQUIPMENT 11-430-335	1,200	1,200		
TOTAL SANITATION	585,487	591,305		

ROAD & BRIDGE EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
PUBLIC PARKS & BUILDINGS				
SALARY, SUPERVISOR 11-440-100	26,845	26,860		
SALARY, REC MAINT. (PART TIME) 11-440-102	9,737	9,750		
SALARY, PARK MAINT. 11-440-103	19,565	19,580		
SOCIAL SECURITY 11-440-200	4,296	4,296		
RETIREMENT 11-440-210	1,366	1,775		
SUPPLIES 11-440-310	1,500	1,500		
TRAVEL 11-440-325	1,500	1,500		
REPAIRS/EQUIPMENT 11-440-330	7,000	7,000		
CAPITAL OUTLAY / JOHN DEERE 11-440-440	0	0		
TOTAL PUBLIC PARKS & BUILDINGS	71,809	72,261		

ROAD & BRIDGE EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
AIRPORT				
SUPPLIES 11-450-310	300	300		
AIRPORT INSPECTION 11-450-356	4,000	4,000		
AIRPORT MAINTENANCE 11-450-357	1,000	1,000		
DATA LINK SERVICE 11-450-358	810	810		
AIRPORT MAINTENANCE CONTRACT 11-450-413	1,500	1,500		
REPAIRS 11-450-330	1,000	1,000		
AIRPORT CONSTRUCTION / CO MATCH 11-450-440	0	0		
TOTAL AIRPORT	8,610	8,610		

ROAD & BRIDGE EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
AGRICULTURAL				
SALARY 11-590-100	14,943	14,943		
SOCIAL SECURITY 11-590-200	1,143	1,143		
OFFICE SUPPLIES 11-590-310	366	366		
TRAVEL 11-590-325	1,500	1,500		
AGENT DUES 11-590-326	140	140		
TOTAL AGRICULTURAL	18,092	18,092		

ROAD & BRIDGE EXPENDITURES	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	
HEALTH INSURANCE BENEFIT				
GROUP HEALTH INS BENEFIT 11-600-606	218,000	218,000		
TOTAL HEALTH INSURANCE BENEFIT	218,000	218,000		
TOTAL ROAD & BRIDGE EXPENDITURES	2,144,665	2,212,483		
TOTAL ROAD & BRIDGE REVENUES	3,484,918	3,380,446		
ENDING BALANCE	1,340,253	1,167,963		

JIM HOGG COUNTY
CHILD SAFETY FUND
2021 - 2022 BUDGET

	BUDGET 2020-2021	BUDGET ESTIMATE 2021 - 2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
REVENUES				
FEES				
76-300-380	6,000	6,000		
INTERST INCOME				
76-300-500	500	150		
TOTAL RECEIPTS	6,500	6,150		
CASH BALANCE OCTOBER 1,	49,977	47,385		
TOTAL REVENUES	56,477	53,535		
EXPENDITURES				
LIFEGUARDS				
76-400-100	10,000	10,000		
SOCIAL SECURITY				
76-400-200	765	765		
RETIREMENT				
76-400-210	50	50		
JUVENILE PROGRAM				
ACTIVITIES				
76-400-300	4,000	4,000		
SWIMMING POOL SUPPLIES				
76-400-310	8,000	8,000		
MISCELLANEOUS				
76-400-407	18,662	15,720		
SIDEWALKS/CHILD CROSSING SIGNS				
76-400-434	15,000	15,000		
TOTAL EXPENDITURES	56,477	53,535		

**JIM HOGG COUNTY
COURTHOUSE SECURITY FUND
2021 - 2022 BUDGET**

	BUDGET 2020-2021	BUDGET ESTIMATE 2021 - 2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
REVENUES				
FEES				
23-300-800	5,200	5,200		
INTERST INCOME				
23-300-500	200	200		
TOTAL RECEIPTS	5,400	5,400		
CASH BALANCE OCTOBER 1,	20,233	20,233		
TOTAL REVENUES	25,633	25,633		
EXPENDITURES				
SALARIES				
23-400-100	4,000	4,000		
SOCIAL SECURITY				
23-400-200	310	310		
RETIREMENT				
23-400-300	250	250		
TRANSPORTATION OF JUVENILES/INMATES				
23-400-340	5,000	5,000		
MISCELLANEOUS				
23-400-407	1,540	1,540		
COURTHOUSE SECURITY				
23-400-500	14,533	14,533		
TOTAL EXPENDITURES	25,633	25,633		

JIM HOGG COUNTY
LEOSE FUND
2021 - 2022 BUDGET

	BUDGET 2020-2021	BUDGET ESTIMATE 2021-2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
REVENUES				
CO ATTY REVENUE 30-300-512	682	682		
SHERIFF REVENUE 30-300-513	2,462	2,462		
CONSTABLE PCT #1 30-300-514	685	685		
CONSTABLE PCT #2 30-300-515	685	685		
CONSTABLE PCT #3 30-300-516	685	685		
CONSTABLE PCT #4 30-300-517	835	835		
TOTAL RECEIPTS	6,034	6,034		
CASH BALANCE OCTOBER 1,	15,137	15,294		
TOTAL REVENUE	21,171	21,328		
EXPENDITURES				
CO ATTY EXPENSES 30-400-601	897	897		
SHERIFF'S DEPT EXPENSES 30-400-605	8,020	8,020		
CONSTABLE PCT#1 EXPENSES 30-400-701	3,716	3,716		
CONSTABLE PCT#2 EXPENSES 30-400-702	2,154	2,154		
CONSTABLE PCT#3 EXPENSES 30-400-703	4,379	4,379		
CONSTABLE PCT#4 EXPENSES 30-400-704	2,005	2,162		
TOTAL EXPENDITURES	21,171	21,328		

**JIM HOGG COUNTY
JP'S TECHNOLOGY FUND
2021 - 2022 BUDGET**

	BUDGET 2020-2021	BUDGET ESTIMATE 2021 - 2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
REVENUES				
JP'S FEES 48-300-501	3,500	2,500		
INTERST INCOME 48-300-500	150	50		
TOAL RECEIPT	3,650	2,550		
CASH BALANCE OCTOBER 1,	17,731	19,231		
TOTAL REVENUES	21,381	21,781		
EXPENDITURES				
JP'S TECH EXPENSE 48-400-420	21,381	21,781		
TOTAL EXPENDITURES	21,381	21,781		

JIM HOGG COUNTY
CO. DIST. COURT TECH FUND
2021 - 20212 BUDGET

[illegible]

JIM HOGG COUNTY
LATERAL FUND
2021 - 2022 BUDGET

	BUDGET 2020 - 2021	BUDGET ESTIMATE 2021 - 2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
REVENUES				
STATE COMPTROLLER 18-300-830	8,900	10,428		
CASH BALANCE OCTOBER 1,	1,529	0		
TOTAL REVENUES	10,429	10,428		
EXPENDITURES				
PCT #1 MATERIALS 18-400-841	2,607	2,607		
PCT #2 MATERIALS 18-400-842	2,607	2,607		
PCT #3 MATERIALS 18-400-843	2,607	2,607		
PCT #4 MATERIALS 18-400-844	2,607	2,607		
TOTAL EXPENDITURES	10,429	10,428		

JIM HOGG COUNTY
SWBPI FUND
2021 - 2022 BUDGET

	BUDGET 2020-2021	BUDGET ESTIMATE 2021 - 2022	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
REVENUES				
INTEREST INCOME 54-300-500	3,000	500		
REIMBURSEMENT/HOTEL MOTEL FUND 54-300-800	20,000	20,000		
REIMBURSEMENT COVID19	140,000	300,000		
IMMIGRATION		80,000		
REFUNDS		107,500		
TOTAL RECEIPTS	163,000	508,000		
CASH BALANCE OCTOBER 1,	400,000	55,000		
TOTAL REVENUE	563, 000	563,000		
EXPENDITURES				
EMERGENCY USE 54-430-407	393,800	183,000		
FEDERAL MATCH /STARR PUBLIC DEFENDER GRANT 54-430-413	29,200	290, 000		
COVID 19 EXPENSE	140,000	300,000		
IMMIGRATION		80,000		
CAPITAL IMPROVEMENTS 54-430-440	0	0		
TIME CLOCKS 54-430-420	0	0		
TOTAL EXPENDITURES & ENDING BALANCE	563,000	563,000		

2021 Tax Rate Calculation Worksheet

Date: 08/10/2021 04:01 PM

Taxing Units Other Than School Districts or Water Districts

Jim Hogg County

361-527-3237

Taxing Unit Name

Phone (area code and number)

205 E. Tilley Hebbbronville, TX 78361

www.co.jim-hogg.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$339,856,336
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$339,856,336
4. 2020 total adopted tax rate.	\$0.800000/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$339,856,336
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: C. Value loss. Add A and B. ⁵	\$26,850 \$159,690 \$186,540
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. A. 2020 market value: B. 2021 productivity or special appraised value: C. Value loss. Subtract B from A. ⁷	\$0 \$0 \$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$186,540
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$339,669,796
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$2,717,358
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	\$25,227

preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$2,742,585
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$335,189,170
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$2,100,501
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$337,289,671
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$0
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$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	\$337,289,671
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An	\$4,265,720

improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$4,265,720
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$333,023,951
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.823539/\$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	\$1.221595/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

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

¹²Tex. Tax Code Section 26.03(c)

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

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.766930/\$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> .	\$339,856,336
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$2,606,460
31. Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$23,808
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$23,808
E. Add Line 30 to 31D.	\$2,630,268
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$333,023,951
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.789813/\$100
34. Rate adjustment for state criminal justice mandate. ²³ 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.	\$0
B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of	\$0

<p>keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$14,800</p> <p>\$8,800</p> <p>\$0.001801/\$100</p> <p>\$0.000132/\$100</p> <p>\$0.000132/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p>

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
	\$0/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.789945/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$526,145</p> <p>\$0.157990/\$100</p> <p>\$0.947935/\$100</p>
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.981112/\$100
<p>D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing</p>	\$0/\$100

unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount.	\$113,253
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.	\$113,253
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$7,183
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$106,070
45. 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%. ³¹	101.00% 106.00% 101.00% 103.00% 101.00%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$105,019
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,289,671
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.031136/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$1.012248/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$1.424427/\$100

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

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

³⁰Tex. Tax Code Section 26.04(b)

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

2021 Tax Rate Calculation Worksheet

Date: 08/10/2021 04:01 PM

Taxing Units Other Than School Districts or Water Districts

Jim Hogg County

361-527-3237

Taxing Unit Name

Phone (area code and number)

205 E. Tilley Hebbronville, TX 78361

www.co.jim-hogg.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate: Farm to Market/Flood Control

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$338,147,056
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$338,147,056
4. 2020 total adopted tax rate.	\$0.246300/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$338,147,056
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$26,850
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$117,690
C. Value loss. Add A and B. ⁵	\$144,540
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$144,540
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$338,002,516
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$832,500
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	\$7,128

preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$839,628
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$333,461,890
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$2,100,501
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$335,562,391
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$0
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$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	\$335,562,391
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An	\$4,259,720

improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$4,259,720
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$331,302,671
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.253432/\$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	\$1.221595/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

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

¹²Tex. Tax Code Section 26.03(c)

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

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate: Farm to Market/Flood Control

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.246300/\$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> .	\$338,147,056
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$832,856
31. Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$7,128
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$7,128
E. Add Line 30 to 31D.	\$839,984
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$331,302,671
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.253539/\$100
34. Rate adjustment for state criminal justice mandate.²³ 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.	\$0
B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of	\$0

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

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
	\$0/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.253539/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0.253539/\$100</p>
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.262412/\$100
<p>D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing</p>	\$0/\$100

unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$0
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. ²⁹ 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%. ³¹	0% 0% 0% 0% 0%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$0
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$335,562,391
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.000000/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.262412/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$1.424427/\$100

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

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

³⁰Tex. Tax Code Section 26.04(b)

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

2021 Tax Rate Calculation Worksheet

Date: 08/10/2021 04:01 PM

Taxing Units Other Than School Districts or Water Districts

Jim Hogg County

361-527-3237

Taxing Unit Name

Phone (area code and number)

205 E. Tilley Hebbronville, TX 78361

www.co.jim-hogg.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate: Special Road and Bridge

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$339,856,336
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$339,856,336
4. 2020 total adopted tax rate.	\$0.140530/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$339,856,336
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$26,850
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$159,690
C. Value loss. Add A and B. ⁵	\$186,540
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$186,540
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$339,669,796
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$477,337
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	\$4,297

preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$481,634
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$335,189,170
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$2,100,501
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$337,289,671
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$0
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$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	\$337,289,671
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An	\$4,265,720

improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$4,265,720
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$333,023,951
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.144624/\$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	\$1.221595/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

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

¹²Tex. Tax Code Section 26.03(c)

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

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate: Special Road and Bridge

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.140530/\$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> .	\$339,856,336
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$477,600
31. Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$4,297
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$4,297
E. Add Line 30 to 31D.	\$481,897
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$333,023,951
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.144703/\$100
34. Rate adjustment for state criminal justice mandate.²³ 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.	\$0
B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of	\$0

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

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
	\$0/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.144703/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0.144703/\$100</p>
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.149767/\$100
<p>D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing</p>	\$0/\$100

unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$0
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹	0%
B. Enter the 2020 actual collection rate	0%
C. Enter the 2019 actual collection rate	0%
D. Enter the 2018 actual collection rate	0%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	0%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$0
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,289,671
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.000000/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.149767/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$1.424427/\$100

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

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

³⁰Tex. Tax Code Section 26.04(b)

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

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$411,822
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,289,671
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.122098/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1.221595/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$1.221595/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$1.424427/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$1.302329/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,289,671
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$1.302329/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

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

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$1.302329/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

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

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

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$1.188187/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,289,671
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.148240
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.031136/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$1.367563/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

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

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

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

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

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

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

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

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$1.221595/\$100

Indicate the line number used: 27

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$1.302329/\$100

Indicate the line number used: 27

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$1.367563/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Norma Liza S. Hinojosa

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Norma Liza S. Hinojosa

Date

8/10/2021