

# COUNTY OF LIMESTONE

## Fiscal Year 2021-2022

### Budget Cover Page

### September 7, 2021

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-170,430, which is a -1.12 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 \$24,069.18.

The members of the governing body voted on the budget as follows:

**FOR:** Bill David Sadler WA "Sonny" Baker  
Stephen Friday

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:** Bobby Forrest

#### Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.7478/100	\$0.7678/100
No-New-Revenue Tax Rate:	\$0.7499/100	\$0.7578/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.7591/100	\$0.7659/100
Voter-Approval Tax Rate:	\$0.7855/100	\$0.7925/100
Debt Rate:	\$0.0000/100	\$0.0000/100

Total debt obligation for COUNTY OF LIMESTONE secured by property taxes: \$0

**BUDGET CERTIFICATE**

THE APPROVED BUDGET OF LIMESTONE, COUNTY, TEXAS  
BUDGET YEAR OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

**THE STATE OF TEXAS  
COUNTY OF LIMESTONE**

**GROESBECK, TEXAS  
SEPTEMBER 7, 2021**

We, RICHARD DUNCAN, County Judge, KERRIE COBB, County Clerk, and NATASHA GOODMAN, County Auditor, for Limestone County, Texas do hereby certify that the attached budget is the original copy of the APPROVED Budget of Limestone County, Texas, as filed in the County Clerk's Office on 7th day of September, 2021.

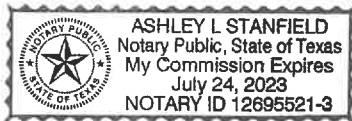
  
**COUNTY JUDGE**

  
**COUNTY CLERK**

  
**COUNTY AUDITOR**



SUBSCRIBED AND SWORN TO before me, the undersigned authority, this the 7th day of September, 2021



  
**IN AND FOR THE STATE OF TEXAS  
LIMESTONE COUNTY, TEXAS**

LIMESTONE COUNTY, TEXAS  
BUDGET FISCAL YEAR 2021-2022

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LIMESTONE COUNTY, TEXAS  
BUDGET FISCAL YEAR 2021-2022

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LIMESTONE COUNTY, TEXAS  
 BUDGET FISCAL YEAR 2021 - 2022

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
TAX RATES:										
GENERAL LEVY, EXCEPT ROAD & BRIDGE (1)	0.4470	0.4935	0.5347	0.5848	0.6588	0.6377	0.6615	0.6363	0.6347	0.5913
REGULAR ROAD & BRIDGE (2)	0.0680	0.0875	0.0800	0.0600	0.0554	0.0840	0.0760	0.0850	0.0836	0.1082
SPECIAL ROAD & BRIDGE (3)	0.0185	0.0210	0.0213	0.0223	0.0247	0.0261	0.0266	0.0260	0.0255	0.0249
FARM TO MARKET & LATERAL ROAD (FLOOD CONTROL) (4)	0.0200	0.0200	0.0202	0.0211	0.0233	0.0246	0.0251	0.0246	0.0240	0.0234
TOTAL OPERATING TAX RATE	0.5535	0.6220	0.6562	0.6882	0.7622	0.7724	0.7892	0.7719	0.7678	0.7478
TOTAL TAX RATE	0.5535	0.6220	0.6562	0.6882	0.7622	0.7724	0.7892	0.7719	0.7678	0.7478

(1) INCLUDES JURY AND CAPITAL PROJECTS RATES ( JURY-.0154; CAPITAL PROJECTS -.0180, GENERAL -.5579)  
 (2) THE FIRST TWO RATES COMBINED MAY NOT EXCEED \$.80. GENERAL LEVY + REGULAR ROAD & BRIDGE = 6995  
 (3) \$.15 MAXIMUM  
 (4) \$.30 MAXIMUM

LIMESTONE COUNTY, TEXAS  
BUDGET FISCAL YEAR 2021 - 2022

	ACTUAL 2015/2016	ACTUAL 2016/2017	ACTUAL 2017/2018	ACTUAL 2018/2019	ACTUAL 2019/2020
CASH BALANCE, BEGINNING OF YEAR	11,803,933	13,129,122	13,595,016	13,705,984	12,838,395
RECEIPTS:					
CURRENT AD VALOREM TAX LEVY	15,072,650	15,041,178	14,375,990	14,248,278	14,423,747
DELINQUENT AD VALOREM TAXES	265,889	304,896	316,606	404,502	471,884
OTHER RECEIPTS	A 6,460,856	6,784,840	5,280,516	5,591,394	4,644,388
TOTAL RECEIPTS*	21,799,395	22,130,914	19,973,112	20,244,174	19,540,019
TOTAL RESOURCES AVAILABLE	33,603,328	35,260,036	33,568,128	33,950,158	32,378,414
TOTAL EXPENDITURES	B 20,474,206	21,535,115	19,862,144	21,111,763	18,570,294
CASH BALANCE, END OF YEAR	13,129,122	13,595,016	13,705,984	12,838,395	13,808,120

\* - NET OF TRANSFERS OF FUNDS

A - INCLUDES REVENUE & B - EXPENSE ASSOCIATED WITH THE LIMESTONE COUNTY JAIL & DETENTION CENTER  
B - ALSO INCLUDES \$ 1,292,763 EXPENSE ASSOCIATED WITH THE PFC - NEW LCLEC REVENUE BOND PAYMENT.

LIMESTONE COUNTY, TEXAS  
BUDGET FISCAL YEAR 2021 - 2022

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## BUDGET SUMMARY 2021 - 2022

	GENERAL FUNDS	ROAD & BRIDGE FUNDS	ALL OTHER FUNDS COMBINED	TOTAL FUNDS
CASH BALANCE, BEGINNING OF YEAR	8,042,000	1,862,700	3,903,400	13,808,100
RECEIPTS:				
CURRENT AD VALOREM TAX LEVY	11,820,000	3,127,000	0	14,947,000
DELINQUENT AD VALOREM TAXES	185,000	30,000	0	215,000
LICENSES AND PERMITS	26,000	653,000	0	679,000
STATE GOVERNMENT	25,200	62,000	764,897	852,097
OTHER RECEIPTS	2,828,701	652,893	1,050,320	4,531,914
TOTAL RECEIPTS	14,884,901	4,524,893	1,815,217	21,225,011
TOTAL RESOURCES AVAILABLE	22,926,901	6,387,593	5,718,617	35,033,111
EXPENDITURES:				
INDIGENT HEALTH CARE	166,150	0	0	166,150
PERSONAL SERVICES	7,205,241	1,359,382	964,728	9,529,351
BENEFITS	2,933,246	596,911	299,387	3,829,544
SUPPLIES	197,050	1,342,500	38,804	1,578,354
OTHER SERVICES AND CHARGES	3,791,441	529,100	442,698	4,763,239
CAPITAL OUTLAY	441,773	447,000	69,600	958,373
RESERVE FOR CONTINGENCY & EMERGENCY	150,000	250,000	0	400,000
TOTAL EXPENDITURES	14,884,901	4,524,893	1,815,217	21,225,011
CASH BALANCE, END OF YEAR	8,042,000	1,862,700	3,903,400	13,808,100

BUD REV 22

LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022  
DEPT: REVENUE ALL FUNDS

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DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
GENERAL FUND	14,518,855	0	14,430,210	13,952,784
ROAD AND BRIDGE FUND	4,188,028	0	4,440,997	4,524,893
AIRPORT FUND	16,850	0	16,850	16,850
WATER CONSERVATION FUND	15,000	0	15,000	15,000
JURY FUND	431,829	0	442,039	438,032
JUVENILE PROBATION FUND - COUNTY POR	497,563	0	481,320	492,057
JUVENILE PROBATION FUND - STATE PORTIO	373,469	0	376,366	376,366
JUVENILE PROBATION FUND - FEES	0	0	0	0
ADULT PROBATION FUND	681,983	0	632,536	632,536
ADULT PROBATION FUND - SPECIAL	229,737	0	222,953	222,953
LAW LIBRARY FUND	23,000	0	23,000	23,000
FORFEITURE FUND - FEDERAL	10,000	0	10,000	10,000
FORFEITURE FUND - STATE	15,000	0	30,000	15,000
CAPITAL PROJECTS FUND	858,718	0	462,511	471,085
CAP - PFC - LCLEC - LEASE FUND	1,289,856	0	1,288,313	0
JAIL AND DETENTION CENTER FUND	3,413,146	0	34,455	34,455
<b>TOTAL LIMESTONE COUNTY FUNDS REVENUE</b>	<u>26,563,034</u>	<u>0</u>	<u>22,906,550</u>	<u>21,225,011</u>



LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND REVENUE

ACCOUNT NUMBE	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 310 1100	CURRENT AD VALOREM TAXES	11,615,000		11,376,000	11,152,000
12 310 1200	DELINQUENT AD VALOREM TAXES	175,000		175,000	175,000
12 310 1300	PRAIRIE HILL TAX ABATEMENT	0		500,000	500,000
12 310 1400	HUBBARD WIND TAX ABATEMENT	0		0	0
12 319 1000	PENALTY & INTEREST	80,000		120,000	86,293
12 320 1000	ALCOHOLIC BEVERAGE PERMITS	12,000		12,000	12,000
12 320 1001	SEPTIC SYSTEM PERMITS	12,000		14,000	14,000
12 333 4001	COUNTY JUDGE GRANT	25,200		25,200	25,200
12 333 4008	VICTIM ASSISTANCE DISCRETIONARY GR	42,000		42,000	42,000
12 333 4011	INDIGENT DEFENSE FORMULA GRANT	20,000		22,000	20,000
12 333 4012	TEXAS VINE GRANT	6,390		8,015	8,015
12 333 4013	SCAAP GRANT	20,000		20,000	20,000
12 333 4014	CORONAVIRUS RELIEF FUND (CRF)	0		0	0
12 333 4015	ELECTIONS COVID RESPONSE GRANT	0		0	0
12 333 4016	HAVA GRANT	24,822		0	0
12 333 4018	H. O. T. AUTO THEFT TASK FORCE	63,700		0	0
12 333 4025	TOBACCO GRANT	13,000		13,000	13,000
12 333 4029	AMERICAN RESCUE PLAN ACT (ARPA)	0		0	0
12 333 7000	HOMELAND SECURITY GRANT	0		45,000	45,000
12 340 1000	COUNTY JUDGE FEES OF OFFICE	750		1,200	750
12 340 1100	PROBATE COURT EDUCATION FEES	500		500	500
12 340 2050	DPS ARREST FEES	4,000		4,000	4,000
12 340 2100	SHERIFF'S BOND FEES	1,500		1,500	1,500
12 340 2101	SHERIFF'S BAIL BOND FEES	150		1,000	150
12 340 2200	COUNTY SHERIFF FEES	14,000		16,000	14,000
12 340 2300	WARRANT FEES, COUNTY OFFICERS	8,500		8,500	8,500
12 340 2301	CIVIL SERVICE FEES	10,000		10,000	10,000
12 340 2400	SALE OF ESTRAYED ANIMALS	1,000		1,500	1,000
12 340 2501	DETENTION CENTER REVENUE	0		0	216,000
12 340 3000	COUNTY ATTORNEY FEES	4,000		4,000	4,000
12 340 4000	COUNTY CLERK FEES	115,000		120,000	115,000
12 340 4005	HB 1295 - CRT GUARDIANSHIP FEE	1,200		2,000	1,200
12 340 4050	RECORDS MGT. & PRESERVATION FEES	115,000		115,000	115,000
12 340 4060	DIST. CLERK - RECORD MANAGEMENT	0		0	0
12 340 4100	COURTHOUSE SECURITY FEES	10,000		10,000	10,000
12 340 4102	JP COURTHSE SECURITY FEE	700		700	700
12 340 4125	SPECIALTY COURT COST - DC (\$25)	200		2,000	200
12 340 4130	COURT COST ON CONVICTIONS	950		950	950
12 340 4150	RECORDS PRESERVATION FEES	7,500		7,500	7,500
12 340 4180	LOCAL TRAFFIC FINE \$3.00	350		1,500	350
12 340 4185	JURY FEE	0		0	0
12 340 4195	STATE FELONY FEE (STF)	70		100	100
12 340 4200	XEROX COPIES	33,000		35,000	33,800
12 340 4250	TIME PAYMENT FEE (\$25)	1,200		1,200	1,200
12 340 4251	LOCAL TIME PAYMENT REIMB (\$15)	150		1,000	1,000
12 340 5100	TAX ASSESSOR/COLLECTOR FEES	188,000		160,000	160,000
12 340 5400	MOTOR VEHICLE SALES TAX COMM	94,000		115,000	115,000
12 340 7000	DISTRICT CLERK FEES	35,000		35,000	35,000
12 340 7100	STATE COMPTROLLER FEES	500		3,000	3,000
12 340 7200	ATTORNEY GENERAL - STRATUS	5,000		5,000	5,000
12 340 7300	JURY REIMBURSEMENT FEE	7,000		7,000	7,000
12 340 7500	FAMILY PROTECTION FEE	2,000		2,000	2,000
12 340 7600	CHILD ABUSE PREVENTION FUND	0		100	100
12 340 8000	D D C FEE	1,500		1,500	1,500
12 340 8100	LOCAL TRUANCY PREVENTION & DIV	1,300		3,500	3,500
12 340 8200	JP ADMIN FEE (SB 378)	800		800	800
12 340 8300	CIVIL LECAL SERVICES FOR INDIG	0		1,000	1,000
12 340 8400	COUNTY JURY FUND	0		100	100
12 340 8500	UNIFORM ACT REGULATING TRAFFIC	1,500		1,500	1,500
12 340 8600	CHILD SAFETY FUND	50		50	50
12 340 8700	JP TECHNOLOGY FEES	4,000		4,000	4,000
12 340 8800	CHILD SAFETY BELT (CRF)	300		300	300
12 340 8900	FAILURE TO APPEAR PROGRAM FEE	1,000		1,000	1,000
12 340 8901	FAILURE TO APPEAR - OMNI	0		100	100
12 340 8902	FAILURE TO APPEAR - JP COURT	1,000		1,000	1,000
12 340 8903	VISUAL RECORDER FEE (VRF)	250		500	500
12 340 8904	FAILURE TO APPEAR (JP CRT \$4)	0		100	100
12 340 9100	CRIMINAL JUSTICE SERVICING FEES	300		300	300
12 340 9300	AUDITORS FISCAL SERVICE FEES	1,500		1,500	1,500
12 342 2000	JAIL HOUSING CONTRACT	400,000		400,000	400,000
12 342 2020	JAIL CONTRACT MEDICAL REIMB.	40,000		40,000	40,000
12 350 1000	DISTRICT COURT FINES	60,000		70,000	70,000
12 352 2000	FORFEITURE AND FINES	0		0	0
12 360 1000	INTEREST EARNINGS	100,000		80,000	80,000
12 363 1000	COURTHOUSE CONSESSIONS	400		400	400
12 364 1000	SALE OF SURPLUS EQUIPMENT	10,000		10,000	10,000
12 370 1200	ELECTIONS ADMIN	1,000		1,000	1,000
12 370 1201	DRE LEASING FUNDS	1,500		2,500	1,500
12 370 1202	CHAPTER 19 FUNDS	1,536		4,583	4,583
12 370 1203	CONTRACT ELECTIONS REIMB.	24,000		17,000	17,000
12 370 1300	COMMUNITY & DEVELOP. PROGRAM	1,000		1,000	1,000
12 370 1400	HEALTHY COUNTY REIMBURSEMENTS	1,000		1,000	1,000
12 370 1500	FLOOD PLAIN APPLICATION FEE	2,000		2,500	3,000
12 370 2000	FAIRGROUNDS REVENUE	35,000		50,000	50,000
12 370 2100	FAIRGROUNDS DONATIONS	5,000		5,000	5,000
12 370 3000	ROYALTIES	0		100	100
12 370 8000	TRANSFER FROM ADULT PROBATION	38,000		23,000	23,000
12 370 9000	MISCELLANEOUS INCOME	150,000		150,000	150,000
12 370 9000	FUND BALANCE TRANSFER	864,587		488,309	90,943
TOTAL GENERAL FUND REVENUE		14,518,855	0	14,408,107	13,952,784

BUD REV 22

LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022  
DEPT: ROAD AND BRIDGE FUND REVENUE

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
20 310 1100	CURRENT AD VALOREM TAXES	1,651,000		1,919,000	2,163,000
20 310 1101	CURRENT AD VALOREM TAXES - FML	472,000		466,000	466,000
20 310 1102	CURRENT AD VALOREM TAXES - SPEC	504,000		498,000	498,000
20 310 1200	DELINQUENT AD VALOREM TAXES	30,000		30,000	30,000
20 319 1000	PENALTY AND INTEREST	25,000		30,000	30,000
20 321 1000	AUTO REGISTRATIONS	365,000		365,000	365,000
20 321 1001	OPTIONAL ROAD & BRIDGE FEES	180,000		180,000	180,000
20 321 2000	AXLE WEIGHT FEES	108,000		108,000	108,000
20 333 1000	LATERAL ROAD DISTRIBUTION	32,000		32,000	32,000
20 333 2000	SALE OF CULVERTS	1,300		2,500	2,500
20 340 4000	COUNTY CLERK CRIMINAL FEES	21,000		21,000	21,000
20 340 9001	CONSTABLE PRECINCT 1 FEES	6,500		9,000	9,000
20 340 9002	CONSTABLE PRECINCT 2 FEES	6,000		6,000	6,000
20 340 9003	CONSTABLE PRECINCT 3 FEES	10,000		15,000	15,000
20 340 9004	CONSTABLE PRECINCT 4 FEES	7,000		7,000	7,000
20 350 8001	JUSTICE OF THE PEACE 1 FINES	20,000		20,000	20,000
20 350 8002	JUSTICE OF THE PEACE 2 FINES	20,000		20,000	20,000
20 350 8003	JUSTICE OF THE PEACE 3 FINES	28,000		28,000	28,000
20 350 8004	JUSTICE OF THE PEACE 4 FINES	25,000		25,000	25,000
20 360 1000	INTEREST EARNINGS	25,000		20,000	20,000
20 364 1000	SALE OF SURPLUS EQUIPMENT	25,000		25,000	25,000
20 370 9000	OTHER - TRANSFER FROM RESERVE	586,228		569,497	409,393
20 370 9001	911 FUNDS DISTRIBUTION	30,000		30,000	30,000
20 370 9002	ROAD DAMAGES REIMBURSEMENT	10,000		10,000	10,000
20 370 9003	INTERLOCAL - PROJECT WORK	0		5,000	5,000
	TOTAL ROAD & BRIDGE FUND REVENUE	<u>4,188,028</u>	<u>0</u>	<u>4,440,997</u>	<u>4,524,893</u>

BUD REV 22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: AIRPORT FUND REVENUE

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
25 333 3000	GRANT - TXDOT AVIATION	1,000		0	0
25 360 1000	INTEREST EARNINGS	700		700	700
25 370 9000	FUND BALANCE TRANSFER	12,250		12,250	12,250
25 380 1100	GASOLINE FUEL SALES	0		0	0
25 380 1200	OIL SALES	0		0	0
25 380 1300	MISCELLANEOUS REVENUE	2,900		3,900	3,900
25 390 1200	TRANSFERS FROM GENERAL FUND	0		0	0
TOTAL AIRPORT FUND REVENUE		<u>16,850</u>	<u>0</u>	<u>16,850</u>	<u>16,850</u>

BUD REV 22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: WATER CONSERVATION FUND

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
33 360 1000	INTEREST EARNINGS	0	0	0	0
33 390 1200	TRANSFER FROM GENERAL FUND	15,000	0	15,000	15,000
TOTAL WATER CONSERVATION FUND REVENUE		15,000	0	15,000	15,000

BUD REV 22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: JURY FUND REVENUE

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
34 310 1100	CURRENT AD VALOREM TAXES	310,000		308,000	308,000
34 310 1200	DELINQUENT AD VALOREM TAXES	5,000		5,000	5,000
34 319 1000	PENALTY AND INTEREST	3,100		3,500	3,800
34 360 1000	INTEREST EARNINGS	3,500		1,500	1,500
34 370 9000	TRANSFER FROM FUND BALANCE	110,229		124,039	119,732
TOTAL JURY FUND REVENUE		<u>431,829</u>	<u>0</u>	<u>442,039</u>	<u>438,032</u>

BUD REV 22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: JUVENILE PROBATION FUND REVENUE

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
41 338 1000	DETENTION CONTRACTS	0		0	0
41 339 1000	FREESTONE COUNTY RECEIPTS	0		0	0
41 339 2000	LIMESTONE COUNTY RECEIPTS	0		0	0
41 360 1000	INTEREST EARNINGS	10,000		5,000	5,000
41 370 1000	TITLE IV - E	0		0	0
41 370 2000	HOTCOG GRANT (PURCHASE OF SERVICE	0		0	0
41 370 6000	JUVENILE - LOCAL - RESERVE	487,563		476,320	487,057
41 385 1000	SURPLUS PRIOR YEAR	0		0	0
TOTAL JUVENILE PROBATION FUND REVENUE		<u>497,563</u>	<u>0</u>	<u>481,320</u>	<u>492,057</u>

BUD REV 22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: JUVENILE PROBATION / SPECIAL FUND REVENUE

PAGE: 11

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
42 333 3000	STATE GRANT - TJPC-A-03-147	369,637		372,534	372,534
42 333 3001	STATE GRANT - TJPC-Y-03-147	0		0	0
42 333 3002	STATE GRANT - JPO/DET-TJPC-A-02-147	0		0	0
42 333 3004	STATE GRANT - PROG.SANCT-TJPC-A-02-	0		0	0
42 333 3005	STATE GRANT - JPO-TJPC-K-02-147	0		0	0
42 333 3006	STATE GRANT - SAL ADJ-TJPC-Z-03-147	0		0	0
42 333 3007	STATE GRANT - R	3,832		3,832	3,832
42 333 3008	STATE GRANT - C GRANT	0		0	0
TOTAL JUVENILE PROBATION FUND SPECIAL FUND REVENUE		<u>373,469</u>	<u>0</u>	<u>376,366</u>	<u>376,366</u>

BUD REV 21

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2021  
 DEPT: JUVENILE PROBATION / FEES FUND REVENUE

PAGE: 12

ACCOUNT NUMBER	DESCRIPTION	2019/2020 APPROVED BUDGET	2020/2021 REQUESTED BUDGET	2020/2021 RECOMMENDED BUDGET	2020/2021 APPROVED BUDGET
43 340 1000	PROBATION FEES	0		0	0
43 340 1100	SOCIAL STUDY FEES	0		0	0
43 360 1000	STATE GRANT - JPO/DET-TJPC-A-02-147	0		0	0
43 370 9000	STATE GRANT - PROG.SANCT-TJPC-A-02-	0		0	0

TOTAL JUVENILE PROB/ FEES FUND REV 0 0 0 0



BUD REV 21

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2021  
 DEPT: JUDICIAL DISTRICT FUND REVENUE

PAGE: 13

ACCOUNT NUMBE	DESCRIPTION	2019/2020 APPROVED BUDGET	2020/2021 REQUESTED BUDGET	2020/2021 RECOMMENDED BUDGET	2020/2021 APPROVED BUDGET
44 333 2000	STATE AID PER CAPITA	166,381		165,578	165,578
44 333 3100	PRE-SENTENCE INVESTIGATION FUNDING	0		0	0
44 333 4600	TRANSFER TO CCP SUBSTANCE ABUSE	0		0	0
44 340 1000	PROBATION FEES	275,000		292,473	292,473
44 340 2000	LAB FEE	0		0	0
44 340 3000	PROGRAM INCOME	22,000		12,000	12,000
44 360 1000	INTEREST EARNINGS	1,000		1,000	1,000
44 370 9000	OTHER INCOME	0		0	0
44 385 1000	SURPLUS PRIOR YEAR	217,602		161,485	161,485
TOTAL JUDICIAL DIST. FUND REVENUE		<u>681,983</u>	<u>0</u>	<u>632,536</u>	<u>632,536</u>

BUD REV 21

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2021  
 DEPT: JUDICIAL DISTRICT/SPEC FUND REVENUE

PAGE: 14

ACCOUNT NUMBER	DESCRIPTION	2019/2020 APPROVED BUDGET	2020/2021 REQUESTED BUDGET	2020/2021 RECOMMENDED BUDGET	2020/2021 APPROVED BUDGET
46 333 2000	CONTRACT SERVICES-SEX OFFENDER	0		0	0
46 333 2001	CONTRACT SERVICES- PSYCHOLOGICAL	0		0	0
46 333 2002	CONTRACT SERVICES-SUBSTANCE ABUS	0		0	0
46 333 3000	COMMUNITY SERVICES	83,856		82,663	82,663
46 333 4000	COUNSELING ONLY PROGRAM	56,935		56,936	56,936
46 333 5000	PRE-TRIAL DIVERSION	36,120		42,120	42,120
46 385 1000	INTERFUND TRANSFER	52,826		41,234	41,234
TOTAL JUDICIAL DIST./SPEC FUND REVENUE		<u>229,737</u>	<u>0</u>	<u>222,953</u>	<u>222,953</u>

BUD REV 21

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2021  
 DEPT: LIBRARY FUND REVENUE

PAGE: 15

ACCOUNT NUMBER		DESCRIPTION	2019/2020 APPROVED BUDGET	2020/2021 REQUESTED BUDGET	2020/2021 RECOMMENDED BUDGET	2020/2021 APPROVED BUDGET
47	340	4000	COUNTY CLERK FEES	4,500	5,000	5,000
47	340	7000	DISTRICT CLERK FEES	7,700	7,700	7,700
47	360	1000	INTEREST EARNINGS	1,900	1,000	1,000
47	370	9000	OTHER INCOME-FUND BALANCE	8,900	9,300	9,300
TOTAL LAW LIBRARY FUND REVENUE			<u>23,000</u>	<u>0</u>	<u>23,000</u>	<u>23,000</u>

BUD REV 21

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2021  
 DEPT: FORFEITURE FUND - FEDERAL REVENUE

PAGE: 16

ACCOUNT NUMBER	DESCRIPTION	2019/2020 APPROVED BUDGET	2020/2021 REQUESTED BUDGET	2020/2021 RECOMMENDED BUDGET	2020/2021 APPROVED BUDGET
50 340 1000	ASSETS FORFEITED	9,900		9,900	9,900
50 360 1000	INTEREST EARNINGS	100		100	100
TOTAL FORFEITURE FUND-FEDERAL REV		<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>

CCP CHAPTER 59  
 CCP CHAPTER 18

BUD REV 21

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2021  
 DEPT: FORFEITURE FUND - STATE REVENUE

PAGE: 17

ACCOUNT NUMBER	DESCRIPTION	2019/2020 APPROVED BUDGET	2020/2021 REQUESTED BUDGET	2020/2021 RECOMMENDED BUDGET	2020/2021 APPROVED BUDGET
51 340 1000	ASSETS FORFEITED	13,200		28,200	13,200
51 360 1000	INTEREST EARNINGS	1,800		1,800	1,800
TOTAL FORFEITURE FUND-STATE REVEN		<u>15,000</u>	<u>0</u>	<u>30,000</u>	<u>15,000</u>

CCP CHAPTER 59  
 CCP CHAPTER 18

BUD REV 21

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2021  
 DEPT: CAPITAL PROJECTS FUND REVENUE

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ACCOUNT NUMBER				DESCRIPTION	2019/2020 APPROVED BUDGET	2020/2021 REQUESTED BUDGET	2020/2021 RECOMMENDED BUDGET	2020/2021 APPROVED BUDGET
70	310	1100	CURRENT AD VALOREM TAXES		612,000		380,000	360,000
70	310	1200	DELINQUENT AD VALOREM TAXES		5,000		5,000	5,000
70	319	1000	PENALTY AND INTEREST		2,500		5,000	3,085
70	360	1000	INTEREST EARNINGS		10,000		3,000	3,000
70	370	1000	TRANSFER FROM SPECIAL RESERVE		0		0	0
70	370	2000	RECEIVABLE FROM CIVIGENICS		0		0	0
70	370	3000	COURTHOUSE RESTORATION GRANT		0		0	0
70	370	1000	TRANSFER FROM PFC- CONSTRUCTION F		0		0	0
70	390	9000	OTHER INCOME - FUND BALANCE		229,218		69,511	100,000
TOTAL CAPITAL PROJECT FUND REVENUE					<u>858,718</u>	<u>0</u>	<u>462,511</u>	<u>471,085</u>

BUD REV 21

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2021  
 DEPT: CAPITAL PROJECTS - PFC - LCLEC - FUND REVENUE

PAGE: 19

ACCOUNT NUMBER	DESCRIPTION	2019/2020 APPROVED BUDGET	2020/2021 REQUESTED BUDGET	2020/2021 RECOMMENDED BUDGET	2020/2021 APPROVED BUDGET
71 370 2000	TRANSFER FROM GENERAL FUND	1,289,856		1,288,313	0
71 370 1000	PFC - LCLEC - RENTAL PAYMENT APPROPRIATION				
TOTAL CAP - PFC - LCLEC FUND REVENUE		<u>1,289,856</u>	<u>0</u>	<u>1,288,313</u>	<u>0</u>

\* PRINCIPAL AND INTEREST ON THE SERIES 2009 BONDS WILL BE PAID FROM THE RENTAL PAYMENTS PAYABLE BY THE COUNTY FOR THE USE AND POSSESSION OF THE PROJECT. THE RENTAL PAYMENTS ARE PAYABLE BY THE COUNTY SOLELY FROM AVAILABLE MONEY OF THE COUNTY APPROPRIATED ANNUALLY FOR SUCH PURPOSE BY THE COMMISSIONERS COURT OF THE COUNTY, PROCEEDS OF THE SERIES 2009 BONDS DEPOSITED IN THE BOND FUND AS CAPITALIZED INTEREST, NET PROCEEDS RECEIVED IN RESPECT OF THE PROJECT TO THE EXTENT THAT SUCH NET PROCEEDS ARE NOT USED FOR REPAIR OR REPLACEMENT, INTEREST OR OTHER INCOME DERIVED FROM THE INVESTMENT OF THE FUNDS HELD BY THE TRUSTEE FOR THE ISSUER PURSUANT TO THE INDENTURE, AND, IN CERTAIN INSTANCES, FROM THE RESERVE FUND ESTABLISHED BY THE INDENTURE. (SEC. 6.6(A) OF SUB-LEASE AGREEMENT)

DURING THE TERM OF THE LEASE, THE COUNTY IS OBLIGATED TO PAY RENTAL PAYMENTS AND RENTAL PAYMENT DEPOSITS SOLELY FROM AVAILABLE MONEY OF THE COUNTY APPROPRIATED ANNUALLY FOR SUCH PURPOSE BY THE COMMISSIONERS COURT OF THE COUNTY AND THE OTHER SOURCES SET FORTH IN THE PRECEDING PARAGRAPH.

\* THIS IS AN ANNUAL APPROPRIATION FOR THE 2021/2022 FISCAL YEAR. FUTURE BUDGETS/FISCAL YEARS REMAIN SUBJECT TO APPROPRIATION AS THEY OCCUR.

BUD REV 21

LIMESTONE COUNTY  
BUDGET

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YEAR ENDING 9/30/2021

DEPT: JAIL &amp; DETENTION FACILITY FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2019/2020 APPROVED BUDGET	2020/2021 REQUESTED BUDGET	2020/2021 RECOMMENDED BUDGET	2020/2021 APPROVED BUDGET
75 360 1000	INTEREST EARNINGS	10,000		5,000	34,455
75 370 4000	OPERATIONS CONTRACT / ADMIN FEE	0		29,455	0
75 370 4100	INMATE HOUSING	3,000,000		0	0
75 370 4102	INMATE SCHOOL & WORK PROGRAMS			0	0
75 370 4400	TELEPHONE COMMISSIONS			0	0
75 370 9000	TRANSFER FROM RESERVE (LCLEC)	303,146		0	0
75 390 1200	TRANSFER FROM GENERAL FUND	100,000		0	0
	TOTAL DETENTION FUND REVENUE	<u>3,413,146</u>	<u>0</u>	<u>34,455</u>	<u>34,455</u>



BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: EXPENSE ALL FUNDS

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DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
GENERAL FUND	14,518,855	5,827,583	14,430,210	13,952,784
ROAD AND BRIDGE FUND	4,188,028	3,298,100	4,440,997	4,524,893
AIRPORT FUND	16,850	16,850	16,850	16,850
WATER CONSERVATION FUND	15,000	15,000	15,000	15,000
JURY FUND	431,829	272,700	442,039	438,032
JUVENILE PROBATION FUND - COUNTY PORTION	497,563	0	481,320	492,057
JUVENILE PROBATION FUND - STATE PORTION	373,469	0	376,366	376,366
JUVENILE PROBATION FUND - FEES	0	0	0	0
ADULT PROBATION FUND -SUPERVISION	681,983	0	632,536	632,536
ADULT PROBATION FUND - COMMUNITY SERV.	115,625	0	87,171	87,171
ADULT PROBATION FUND - SUBSTANCE ABUSE	77,992	0	78,918	78,918
ADULT PROBATION FUND - PRE-TRIAL DIVERSION	36,120	0	56,864	56,864
LAW LIBRARY FUND	23,000	0	23,000	23,000
FORFEITURE FUND - FEDERAL	10,000	10,000	10,000	10,000
FORFEITURE FUND - STATE	15,000	30,000	30,000	15,000
CAPITAL PROJECTS FUND	858,718	0	462,511	471,085
CAP - PFC - LCLEC - LEASE FUND	1,289,856	0	1,288,313	0
JAIL AND DETENTION CENTER FUND	3,413,146	0	34,455	34,455
TOTAL LIMESTONE COUNTY FUNDS EXPENSE	<u>26,563,034</u>	<u>9,470,233</u>	<u>22,906,550</u>	<u>21,225,011</u>

BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: EXPENSE ALL FUNDS

EXPENDITURES	GENERAL FUNDS	ROAD & BRIDGE FUNDS	ALL OTHER FUNDS COMBINED	TOTAL ALL FUNDS
INDIGENT HEALTH CARE	166,150	0	0	166,150
PERSONNEL SERVICES	7,205,241	1,359,382	964,728	9,529,351
BENEFITS	2,933,246	596,911	299,387	3,829,544
SUPPLIES	197,050	1,342,500	38,804	1,578,354
OTHER SERVICES AND CHARGES	3,791,441	529,100	442,698	4,763,239
CAPITAL OUTLAY	441,773	447,000	69,600	958,373
RESERVE FOR CONTINGENCY & EMERGENCY	150,000	250,000	0	400,000
TOTAL EXPENDITURES	<u>14,884,901</u>	<u>4,524,893</u>	<u>1,815,217</u>	<u>21,225,011</u>

BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - COUNTY JUDGE

PAGE: 22

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 400 1010	SALARY, ELECTED OFFICIAL	95,695		97,921	97,921
12 400 1050	SALARY, SECRETARY	40,490		41,819	41,819
12 400 1100	COUNTY COURT REPORTERS	0		0	0
12 400 1600	JURY COMMISSIONS	500		500	500
12 400 2010	SOCIAL SECURITY TAXES	10,418		10,690	10,690
12 400 2020	GROUP HEALTH & LIFE INSURANCE	19,334		21,066	21,066
12 400 2030	RETIREMENT	10,132		10,439	10,439
12 400 3100	OFFICE SUPPLIES	2,500	2,500	2,500	2,500
12 400 3110	POSTAGE	525	0	525	525
12 400 3300	GAS, OIL & LUBE	400	900	900	900
12 400 3392	FOOD FOR JURORS	200	500	500	500
12 400 3900	LAW BOOK SUPPLEMENTS	1,500	1,500	1,500	1,500
12 400 4000	COURT APPOINTED COUNSEL	40,000	40,000	40,000	40,000
12 400 4100	COURT APPOINTED INTERPRETOR	750	750	750	750
12 400 4200	TELEPHONE	2,000	2,000	2,000	2,000
12 400 4270	OUT OF COUNTY TRAVEL	250	250	250	250
12 400 4280	CONFERENCES, SCHOOLS & DUES	2,000	2,000	2,000	2,000
12 400 4282	PROBATE SCHOOL EXPENSE	1,500	0	0	0
12 400 4290	JUVENILE BOARD ALLOWANCE	1,200	1,200	1,200	1,200
12 400 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 400 5600	FURNITURE & EQUIPMENT < \$5,000	0	1,400	1,400	1,400
12 400 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL COUNTY JUDGE EXPENSE		<u>229,394</u>	<u>53,000</u>	<u>235,960</u>	<u>235,960</u>

BUDEXP22

LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022

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DEPT: GENERAL FUND EXPENSE - COMMISSIONERS COURT

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 401 1010	SALARY, ELECTED OFFICIAL	167,572		170,059	170,059
12 401 1030	SALARY, RID/OSS OFFICER	4,800		0	0
12 401 2010	SOCIAL SECURITY TAXES	15,481		16,222	16,223
12 401 2020	GROUP HEALTH & LIFE INSURANCE	38,668		42,132	42,132
12 401 2021	RETIREE INSURANCE	75,000		75,000	75,000
12 401 2030	RETIREMENT	15,056		15,841	15,841
12 401 2270	ACCRUED VACATIONS	30,000		30,000	30,000
12 401 2300	EMPLOYEE BANK CHARGES (DIR. DEPOSIT)	1,000		500	500
12 401 3100	OFFICE SUPPLIES	100	100	100	100
12 401 3110	POSTAGE	100	0	100	100
12 401 4040	AMBULANCE SURVICE SUBSIDY	58,212	58,212	60,106	60,106
12 401 4050	AUTOPSIES	35,000	35,000	35,000	35,000
12 401 4051	MEDICAL/HOSPITAL COMMITMENT	5,000	5,000	5,000	5,000
12 401 4052	BURIAL FEES	500	500	500	500
12 401 4053	OSS EXPENSE	1,000	1,000	1,000	1,000
12 401 4085	CONSULTING FEES	0	0	0	0
12 401 4200	TELEPHONE	150	150	150	150
12 401 4250	OUT OF COUNTY TRAVEL	600	600	150	150
12 401 4260	TRAVEL ALLOWANCE - COMMISSIONERS	0	0	12,000 *	12,000
12 401 4280	CONFERENCES, SCHOOLS, DUES	2,500	2,500	2,500	2,500
12 401 4290	ASSOCIATION DUES	5,000	5,000	5,000	5,000
12 401 4300	ADVERTISING AND LEGAL NOTICES	5,000	5,000	4,000	5,000
12 401 4509	RURAL FIRE ASSOCIATION EXPENSES	5,000	5,000	5,000	5,000
12 401 4510	RURAL FIRE CONTRACTS	243,730	243,700	243,730	243,730
12 401 4511	RECYCLING CENTER - CITY OF GROESBECK	5,000	5,000	5,000	5,000
12 401 4512	<b>AUTHORIZED AGENT (TCEQ) CONTRACT</b>	0	20,040	20,040	20,040
12 401 4520	POSTAGE MACHINE AND METER	6,000	6,000	5,000	5,000
12 401 4660	LOCAL LIBRARY SERVICES	16,000	16,000	16,000	16,000
12 401 4672	FORT PARKER EXPENSE	20,000	20,000	20,000	20,000
12 401 4675	CHILD WELFARE BOARD	500	500	1,500	1,500
12 401 4900	COURTHOUSE CONCESSIONS	1,250	1,250	1,250	1,250
12 401 4920	BONDS	3,500	3,500	3,500	3,500
12 401 4980	COUNTY OWNED PARKS	2,500	2,500	2,500	3,000
12 401 4990	MISCELLANEOUS - HEALTHY COUNTY	1,000	1,000	1,000	1,000
12 401 5600	FURNITURE & EQUIPMENT <\$5,000	0	0	0	0
12 401 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 401 5750	COMMUNITY & DEVELOPMENT EXPENSE	5,000	5,000	5,000	5,000
12 401 6000	RESERVE FOR CONTINGENCIES	150,000	150,000	150,000	150,000
<b>TOTAL COMMISSIONER'S COURT EXPENSE</b>		<b>920,219</b>	<b>592,552</b>	<b>954,881</b>	<b>956,381</b>

BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - COUNTY CLERK

PAGE: 24

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 403 1010	SALARY, ELECTED OFFICIAL	49,811		53,610	53,610
12 403 1040	SALARY, DEPUTY CLERKS	144,375		149,054	149,054
12 403 2010	SOCIAL SECURITY TAXES	14,855		15,504	15,504
12 403 2020	GROUP HEALTH & LIFE INSURANCE	48,335		52,666	52,666
12 403 2030	RETIREMENT	14,447		15,139	15,139
12 403 3100	OFFICE SUPPLIES	7,000	8,000	8,000	8,000
12 403 3110	POSTAGE	3,000	3,250	3,250	3,250
12 403 3350	RECORDS MANAGEMENT SUPPLIES	40,000	40,000	40,000	40,000
12 403 3460	BOOK RESTORATION	0	0	0	0
12 403 4200	TELEPHONE	750	750	750	750
12 403 4260	TRAVEL	1,200	1,200	1,200	1,200
12 403 4280	CONFERENCES, SCHOOLS & DUES	3,000	3,000	3,000	3,000
12 403 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 403 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 403 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 404 1040	RECORDS MANAGEMENT - SALARIES	32,880		33,964	33,964
12 404 1090	RECORDS MANAGEMENT - EXTRA LABOR	5,000	25,000	15,000	0
12 404 2010	RECORDS MANAGEMENT - S/S TAX	2,898		3,746	2,598
12 404 2020	RECORDS MANAGEMENT - HEALTH INS	9,667		10,533	10,533
12 404 2030	RECORDS MANAGEMENT - RETIREMENT	2,818		3,658	2,537
12 404 3470	RECORDS MANAGEMENT - PRESERVATION	5,000	5,000	5,000	5,000
12 404 3480	RECORDS MANAGEMENT - ARCHIVE	115,000	130,000	130,000	130,000
	TOTAL COUNTY CLERK EXPENSE	<u>500,036</u>	<u>216,200</u>	<u>544,073</u>	<u>526,805</u>

BUDEXP22

LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022

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DEPT: GENERAL FUND EXPENSE - VETERANS SERVICE OFFICER

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 405 1500	SALARY, ELECTED OFFICIAL	17,791		18,417	18,417
12 405 2010	SOCIAL SECURITY TAXES	1,361		1,409	1,409
12 405 2020	GROUP HEALTH & LIFE INSURANCE	0		0	0
12 405 2030	RETIREMENT	1,324		1,376	1,376
12 405 3100	OFFICE SUPPLIES	150	150	150	150
12 405 3110	POSTAGE	75	75	75	75
12 405 4200	TELEPHONE	750	750	750	750
12 405 4270	OUT OF COUNTY TRAVEL	300	300	300	300
12 405 4280	CONFERENCES, SCHOOLS & DUES	300	300	300	300
12 405 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 405 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 405 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL VETERANS SERVICE EXPENSE		<u>22,051</u>	<u>1,575</u>	<u>22,777</u>	<u>22,777</u>

BUDEXP22

LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022

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DEPT: GENERAL FUND EXPENSE - NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 409 2040	WORKERS COMPENSATION INSURANCE	70,000		65,000	65,000
12 409 2060	UNEMPLOYMENT INSURANCE	15,000		15,000	15,000
12 409 3300	GAS, OIL & LUBRICANTS	80,000	80,000	80,000	100,000
12 409 4000	COST FROM LAW SUITS	0	0	0	0
12 409 4010	OUTSIDE AUDIT FEES	40,000	40,000	36,000	36,000
12 409 4060	APPRAISAL DISTRICT ALLOCATION	335,000	335,000	372,200	372,200
12 409 4065	ANIMAL CONTROL PROJECT	1,000	1,000	1,000	1,000
12 409 4100	ATTORNEY FEES, SUITS AGAINST COUNTY	23,500	20,000	22,000	22,000
12 409 4200	TELEPHONE - PRI - LONGDISTANCE	11,000	11,000	11,000	11,000
12 409 4350	MUSEUM	2,400	2,400	2,400	2,400
12 409 4360	HISTORICAL COMMISSION	1,500	1,500	1,500	1,500
12 409 4530	COPIER LEASE AGREEMENT	50,000	50,000	50,000	50,000
12 409 4910	LIABILITY INSURANCE	160,000	160,000	110,000	110,000
12 409 4911	AUTO AND EQUIPMENT INSURANCE	55,000	52,000	45,000	45,000
12 409 4912	THEFT AND FIRE INSURANCE - BUILDING	125,000	124,000	150,000	130,000
12 409 4960	SENIOR CITIZENS PROJECTS	50,000	75,000	75,000	75,000
12 409 4970	M.H.M.R	20,000	20,000	20,000	20,000
12 700 2500	TRANSFERS TO AIRPORT	0	0	0	0
12 700 3300	TRANSFERS TO DAM MAINTENANCE	15,000	15,000	15,000	15,000
12 700 4100	TRANSFERS TO JUVENILE PROBATION	0	0	0	0
12 700 7100	TRANSFERS TO PFC-LCLEC - LEASE FUND	1,289,856	1,000,000	650,000	0
12 700 7500	TRANSFERS TO LCDC - PROJECT WORK	100,000	0	0	0
	TOTAL NON-DEPARTMENTAL EXPENSE	<u>2,444,256</u>	<u>1,986,900</u>	<u>1,721,100</u>	<u>1,071,100</u>

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - DISTRICT CLERK

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 450 1010	SALARY, ELECTED OFFICIAL	51,551		55,350	55,350
12 450 1040	SALARY, DEPUTY CLERKS	174,515		178,428	178,428
12 450 1070	TEMPORARY HELP	0		0	0
12 450 2010	SOCIAL SECURITY TAXES	17,294		17,884	17,884
12 450 2020	GROUP HEALTH & LIFE INSURANCE	58,002		63,199	63,199
12 450 2030	RETIREMENT	16,819		17,463	17,463
12 450 3100	OFFICE SUPPLIES	11,000	11,000	11,000	11,000
12 450 3110	POSTAGE	1,300	1,700	1,700	1,700
12 450 3470	RECORDS MANAGEMENT PRESERVATION	0	0	0	0
12 450 4200	TELEPHONE	700	700	700	700
12 450 4260	TRAVEL	1,000	1,000	1,000	1,000
12 450 4280	CONFERENCES, SCHOOLS & DUES	3,500	3,500	3,500	3,500
12 450 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 450 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 450 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
	<b>TOTAL DISTRICT CLERK EXPENSE</b>	<b>335,681</b>	<b>17,900</b>	<b>350,224</b>	<b>350,224</b>
12 451 1040	SALARY, RECORDS MANAGEMENT				
12 451 1070	SALARIES, TEMPORARY HELP		4,000	4,000	4,000
12 451 1090	SALARIES, EXTRA LABOR	7,500	7,500	7,500	7,500
12 451 2010	SOCIAL SECURITY TAXES	574	880	880	880
12 451 2030	RETIREMENT	558	560	560	560
	<b>TOTAL D/C - RECORDS MANAGEMENT</b>	<b>8,632</b>	<b>12,940</b>	<b>12,940</b>	<b>12,940</b>
	<b>TOTAL DISTRICT CLERK DEPT EXPENSE</b>	<b>344,313</b>	<b>30,840</b>	<b>363,164</b>	<b>363,164</b>



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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 1

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 455 1010	SALARY, ELECTED OFFICIAL	43,714	49,321	52,051	52,051
12 455 1030	SALARY, SECRETARY	32,022	39,296	36,410	36,410
12 455 2010	SOCIAL SECURITY TAXES	5,794		6,767	6,767
12 455 2020	GROUP HEALTH & LIFE INSURANCE	19,334		21,066	21,066
12 455 2030	RETIREMENT	5,635		6,608	6,608
12 455 3100	OFFICE SUPPLIES	600	1,200	750	750
12 455 3110	POSTAGE	250	275	250	250
12 455 4200	TELEPHONE	3,000	3,400	3,000	3,000
12 455 4260	TRAVEL ALLOWANCE - REIMBURSEMENT	650	1,500	650	650
12 455 4270	OUT OF COUNTY TRAVEL	300	500	500	500
12 455 4280	CONFERENCES, SCHOOLS & DUES	700	800	800	800
12 455 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 455 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 455 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 455 5900	LAW BOOKS	0	0	0	0
TOTAL JUSTICE OF THE PEACE PCT 1 EXP		<u>111,999</u>	<u>96,292</u>	<u>128,853</u>	<u>128,853</u>

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 2

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 456 1010	SALARY, ELECTED OFFICIAL	41,794	49,321	50,131	50,131
12 456 1030	SALARY, SECRETARY	30,327	39,296	36,030	36,030
12 456 2010	SOCIAL SECURITY TAXES	5,517	0	6,591	6,591
12 456 2020	GROUP HEALTH & LIFE INSURANCE	19,334	0	21,066	21,066
12 456 2030	RETIREMENT	5,366	0	6,436	6,436
12 456 3100	OFFICE SUPPLIES	750	750	750	750
12 456 3110	POSTAGE	200	275	250	250
12 456 4200	TELEPHONE	3,600	3,600	3,600	3,600
12 456 4260	TRAVEL ALLOWANCE - REIMBURSEMENT	1,500	1,500	1,500	1,500
12 456 4270	OUT OF COUNTY TRAVEL	300	300	300	300
12 456 4280	CONFERENCES, SCHOOLS & DUES	700	700	700	700
12 456 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 456 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 456 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 456 5900	LAW BOOKS	0	0	0	0
TOTAL JUSTICE OF THE PEACE PCT 2 EXP		109,388	95,742	127,355	127,355

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 3

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 457 1010	SALARY, ELECTED OFFICIAL	43,714	49,321	52,051	52,051
12 457 1030	SALARY, SECRETARY	30,200	36,500	35,300	35,300
12 457 2010	SOCIAL SECURITY TAXES	5,654		6,682	6,682
12 457 2020	GROUP HEALTH & LIFE INSURANCE	19,334		21,066	21,066
12 457 2030	RETIREMENT	5,499		6,525	6,525
12 457 3100	OFFICE SUPPLIES	800	1,200	900	900
12 457 3110	POSTAGE	350	400	400	400
12 457 4200	TELEPHONE	700	700	700	700
12 457 4260	TRAVEL ALLOWANCE - REIMBURSEMENT	600	1,500	600	600
12 457 4270	OUT OF COUNTY TRAVEL	500	500	500	500
12 457 4280	CONFERENCES, SCHOOLS & DUES	700	700	700	700
12 457 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 457 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 457 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 457 5900	LAW BOOKS	0	0	0	0
TOTAL JUSTICE OF THE PEACE PCT 3 EXP		108,051	90,821	125,425	125,425

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 4

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 458 1010	SALARY, ELECTED OFFICIAL	43,714	49,321	52,051	52,051
12 458 1030	SALARY, SECRETARY	30,077	35,000	35,980	35,980
12 458 2010	SOCIAL SECURITY TAXES	5,645		6,734	6,734
12 458 2020	GROUP HEALTH & LIFE INSURANCE	19,334		21,066	21,066
12 458 2030	RETIREMENT	5,490		6,576	6,576
12 458 3100	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
12 458 3110	POSTAGE	200	200	200	200
12 458 4200	TELEPHONE	1,400	1,400	1,400	1,500
12 458 4260	TRAVEL ALLOWANCE - REIMBURSEMENT	1,500	4,000	1,500	1,500
12 458 4270	OUT OF COUNTY TRAVEL	250	250	250	250
12 458 4280	CONFERENCES, SCHOOLS & DUES	700	700	700	700
12 458 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 458 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 458 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 458 5900	LAW BOOKS	0	0	0	0
TOTAL JUSTICE OF THE PEACE PCT 4 EXP		109,310	91,871	127,458	127,558

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - COUNTY ATTORNEY

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 475 1010	SALARY, ELECTED OFFICIAL	12,836		15,612	15,612
12 475 1040	SALARY, STAFF	397,233		413,351	413,351
12 475 2010	SOCIAL SECURITY TAXES	31,370		32,816	32,816
12 475 2020	GROUP HEALTH & LIFE INSURANCE	67,669		84,265	84,265
12 475 2030	RETIREMENT	30,509		32,044	32,044
12 475 3100	OFFICE SUPPLIES	10,000	10,000	10,000	10,000
12 475 4200	TELEPHONE	1,200	1,200	1,200	1,200
12 475 4270	OUT OF COUNTY TRAVEL	2,000	2,000	2,000	2,000
12 475 4280	CONFERENCES, SCHOOLS & DUES	7,000	7,000	7,000	7,000
12 475 4890	INVESTIGATIVE EXPENSE	10,000	10,000	10,000	10,000
12 475 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 475 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 475 5900	LAW BOOKS	8,500	8,500	8,500	8,500
	COUNTY ATTORNEY EXPENSE	<u>578,317</u>	<u>38,700</u>	<u>616,787</u>	<u>616,787</u>
	<b>VICTIMS ASSISTANCE COORDINATOR</b>				
12 477 1040	SALARY, VICTIMS ASSISTANCE COORD	36,552		37,766	40,766
12 477 2010	SOCIAL SECURITY TAXES	2,796		2,889	3,119
12 477 2020	GROUP HEALTH & LIFE INSURANCE	9,667		10,533	10,533
12 477 2030	RETIREMENT	2,719		2,821	3,045
12 477 3100	SUPPLIES	600	600	600	600
12 477 3110	POSTAGE	350	550	550	550
12 477 4270	OUT OF COUNTY TRAVEL	735	735	735	735
12 477 4280	CONFERENCES, SCHOOLS & DUES	145	600	600	600
	VICTIM ASSITANCE COORDINATOR	<u>53,564</u>	<u>2,485</u>	<u>56,494</u>	<u>59,948</u>
	TOTAL COUNTY ATTORNEY EXPENSE	<u>631,881</u>	<u>41,185</u>	<u>673,282</u>	<u>676,735</u>

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - ELECTIONS

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 490 1040	ELECTIONS ADMINISTRATOR	41,621		42,925	42,925
12 490 1070	SALARY, TEMPORARY HELP	3,500		3,500	3,500
12 490 2010	ELECTIONS S/S TAX	4,982		3,552	3,552
12 490 2020	HEALTH INSURANCE	9,667		10,533	10,533
12 490 2030	RETIREMENT	3,357		3,468	3,468
12 490 3100	SUPPLIES	1,500		1,500	1,500
12 490 3110	POSTAGE	6,000	7,300	6,500	6,500
12 490 4200	TELEPHONE	200	250	250	250
12 490 4260	TRAVEL	250	100	100	100
12 490 4280	CONFERENCE, SCHOOLS, DUES	0	0	0	0
12 490 4900	ELECTION WORKERS - LABOR	20,000	25,000	25,000	25,000
12 490 4901	PROGRAMMING AND ELECTION SUPPORT	30,000	25,000	25,000	25,000
12 490 4902	EQUIPMENT AND REPAIR	300	300	300	300
12 490 4903	COMMUNICATIONS	400	0	400	400
12 490 4904	SUPPLIES AND BALLOTS	1,500	2,500	2,500	2,500
12 490 4905	BUILDING USE	600	650	650	650
12 490 4906	ELECTION TRAINING	1,250	1,500	1,500	1,500
12 490 4907	DELIVERY SUPPLIES	1,500	1,500	1,500	1,500
12 490 4908	TRUCK RENTAL	0	0	0	0
12 490 4910	CONTRACT ELECTIONS	45,000	17,000	17,000	17,000
12 490 4911	MISCELLANEOUS	1,500	2,500	2,500	2,500
12 490 4912	DRE EXPENDITURES	0	0	0	0
12 490 4913	ELECTIONS COVID RESPONSE GRANT	0	0	0	0
12 490 4914	HAVA GRANT - CARES (COVID-19)	24,822	0	0	0
12 490 4915	HAVA GRANT - EDUCATION	0	0	0	0
12 490 4916	HAVA GRANT - ACCESSIBILITY	0	0	0	0
12 490 4917	HAVA GRANT - COMPLIANCE	0	0	0	0
12 490 4918	HAVA GRANT - TEAM (VOTER REGISTRATION)	0	0	0	0
12 490 4919	HAVA GRANT - POLLING PLACE ACCESS	0	0	0	0
12 490 4920	HAVA GRANT - OPPORTUNITY FOR ACCESS	0	0	0	0
12 490 4990	CHAPTER 19 EXPENSE REIMBURSEMENT	1,536	4,583	4,583	4,583
	TOTAL ELECTION EXPENSE	199,485	80,533	153,260	153,260

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - AUDITOR

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 495 1020	SALARY, APPOINTED OFFICIAL	55,787		57,534	57,534
12 495 1030	SALARY, ASSISTANT AUDITORS	120,713		124,593	124,593
12 495 2010	SOCIAL SECURITY TAXES	13,502		13,933	13,933
12 495 2020	GROUP HEALTH & LIFE INSURANCE	38,668		42,132	42,132
12 495 2030	RETIREMENT	13,133		13,605	13,605
12 495 3100	OFFICE SUPPLIES	3,100	3,100	3,100	3,100
12 495 3110	POSTAGE	200	200	200	200
12 495 4200	TELEPHONE	450	450	450	450
12 495 4260	TRAVEL	1,000	1,000	1,000	1,000
12 495 4280	CONFERENCES, SCHOOLS & DUES	5,700	5,700	5,700	5,700
12 495 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 495 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL COUNTY AUDITOR EXPENSE		<u>252,253</u>	<u>10,450</u>	<u>262,247</u>	<u>262,247</u>

\* LGC 152.031 - COMPENSATION OF COUNTY AUDITOR & ASSISTANTS SET BY DISTRICT JUDGES

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - COUNTY TREASURER

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 497 1010	SALARY, ELECTED OFFICIAL	50,761		54,560	54,560
12 497 1030	SALARY, ASSISTANT TREASURER	37,204		37,949	37,949
12 497 1070	SALARY, TEMPORARY HELP	1,000		1,000	1,000
12 497 2010	SOCIAL SECURITY TAXES	6,806		7,153	7,153
12 497 2020	GROUP HEALTH & LIFE INSURANCE	19,334		21,066	21,066
12 497 2030	RETIREMENT	6,545		6,910	6,910
12 497 3100	OFFICE SUPPLIES	3,000	3,000	3,000	3,000
12 497 3110	POSTAGE	2,100	2,100	2,100	2,100
12 497 4200	TELEPHONE	100	100	100	100
12 497 4260	TRAVEL	500	500	500	500
12 497 4280	CONFERENCES, SCHOOLS & DUES	2,250	2,250	2,250	2,250
12 497 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 497 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 497 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL COUNTY TREASURER EXPENSE		129,800	7,950	136,589	136,589



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LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022

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DEPT: GENERAL FUND EXPENSE - COUNTY TAX ASSESSOR COLLECTOR

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 499 1010	SALARY, ELECTED OFFICIAL	51,341		55,140	55,140
12 499 1040	SALARY , DEPUTY TAX A/C	257,676		262,583	262,583
12 499 1070	SALARY, TEMPORARY HELP	8,000	15,340	15,340	15,340
12 499 2010	SOCIAL SECURITY TAXES	24,252		25,479	25,479
12 499 2020	GROUP HEALTH & LIFE INSURANCE	77,336		84,265	84,265
12 499 2030	RETIREMENT	23,586		24,880	24,880
12 499 3100	OFFICE SUPPLIES	6,500	6,500	6,500	6,500
12 499 3110	POSTAGE	17,500	18,000	18,000	18,000
12 499 3390	TAX ROLL SUPPLIES	16,000	16,000	16,000	16,000
12 499 4200	TELEPHONE	1,800	1,800	1,800	1,800
12 499 4260	TRAVEL	2,200	2,200	2,200	2,200
12 499 4280	CONFERENCES, SCHOOLS & DUES	2,500	5,500	5,500	5,500
12 499 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 499 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 499 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
	TOTAL COUNTY TAX A/C EXPENSE	<u>488,691</u>	<u>65,340</u>	<u>517,687</u>	<u>517,687</u>

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - DATA PROCESSING

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 503 1500	SALARY, IT TECHNICIAN	83,474		131,750	131,690
12 503 2010	SOCIAL SECURITY TAXES	6,386		10,079	10,074
12 503 2020	GROUP HEALTH INSURANCE	19,334		31,599	31,599
12 503 2030	RETIREMENT	6,210		9,842	9,837
12 503 3100	OFFICE SUPPLIES	250	250	250	400
12 503 3110	POSTAGE	0	0	0	0
12 503 4200	TELEPHONE	100	2,000	2,000	2,000
12 503 4270	TRAVEL	500	500	500	500
12 503 4280	CONFERENCE SCHOOLS & DUES	500	500	500	500
12 503 4500	CABLING AND INSTALLATION	0	0	0	0
12 503 4520	IT CONTRACT WORK/REPAIRS/ASSISTANCE	10,000	10,000	10,000	10,000
12 503 4530	COMPUTER MAINTENANCE AGREEMENT	210,000	200,000	220,000	220,000
12 503 4535	JP TECHNOLOGY FEE *	5,000	5,000	5,000	5,000
12 503 4750	DATA CONVERSION EXPENSE YEAR	0	0	0	0
12 503 4800	DATA CONVERSION TRAINING EXPENSE	0	0	0	0
12 503 4900	MISCELLANEOUS	0	1,500	1,500	1,500
12 503 5720	COMPUTERS AND SOFTWARE	75,000	55,000	55,000	55,000
TOTAL DATA PROCESSING EXPENSE		416,754	274,750	478,020	478,101

\* CCP Article 102.0173 - Court Costs - Justice Court Technology Fund

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - FACILITIES MANAGEMENT

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 516 1150	SALARY, DIRECTOR OF MAINTENANCE	55,114		47,390	47,390
12 516 1150	SALARIES, CUSTODIAL	61,040		55,360	55,360
12 516 2010	SOCIAL SECURITY TAXES	8,888		7,860	7,860
12 516 2020	GROUP HEALTH & LIFE INSURANCE	19,334		21,066	21,066
12 516 2030	RETIREMENT	8,644		7,675	7,675
12 516 2040	CONTRACT LABOR	7,000		7,000	7,000
12 516 2050	UNIFORM EXPENSE	500		500	500
12 516 3100	OFFICE SUPPLIES	600		600	700
12 516 3300	VEHICLE FUEL AND MAINTENANCE	1,500	3,000	3,000	3,000
12 516 3320	CLEANING AND JANITORIAL SUPPLIES	7,000	8,000	8,000	8,000
12 516 3330	PAINT & PAINTING SUPPLIES	500	500	500	500
12 516 3340	FLAGS	1,000	1,000	1,000	1,000
12 516 3460	LAWN CARE	2,500	2,500	2,500	4,000
12 516 4200	TELEPHONE/INTERNET	200	200	200	200
12 516 4280	CONFERENCE, SCHOOLS, DUES	3,000	3,000	3,000	3,000
12 516 4300	COURTHOUSE SECURITY	1,500	1,500	1,500	1,500
12 516 4410	UTILITIES - COURTHOUSE	53,000	53,000	53,000	53,000
12 516 4420	UTILITIES - MEXIA ANNEX	6,000	6,000	6,000	6,000
12 516 4430	UTILITIES - COOLIDGE ANNEX	2,400	2,400	2,400	2,400
12 516 4440	UTILITIES - LAW ENFORCEMENT CENTER (OLD)	13,000	13,000	13,000	15,000
12 516 4450	UTILITIES - JUVENILE DETENTION CENTER	18,000	18,000	18,000	18,000
12 516 4470	UTILITIES - LCLEC - NEW	145,000	145,000	145,000	145,000
12 516 4500	REPAIRS & MAINTENANCE - BUILDING	35,000	30,000	30,000	30,000
12 516 4501	REPAIRS & MAINTENANCE - LCLEC	40,000	50,000	40,000	40,000
12 516 4502	REPAIRS & MAINGENANCE - JUVENILE	2,000	1,000	1,000	2,000
12 516 4511	REPAIRS & MAINTENANCE - ELEVATOR	3,500		3,500	3,800
12 516 4530	REPAIRS & MAINTENANCE - EQUIPMENT	1,500		1,500	1,500
12 516 4550	COMMUNICATION TOWER EXPENSE	5,000		5,000	5,000
12 516 4570	EXTERMINATE AND FUMIGATE	13,500		13,500	13,500
12 516 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 516 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
12 516 5795	ENERGY EFFICIENCY GRANT EXPENSE	0	0	0	0
TOTAL FACILITIES MANAGEMENT EXPENSE		<u>516,220</u>	<u>338,100</u>	<u>499,052</u>	<u>503,952</u>

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LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022

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DEPT: GENERAL FUND EXPENSE - COUNTY FAIRGROUNDS

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 517 1070	SALARIES, TEMPORARY HELP	6,000	6,000	6,000	6,000
12 517 1150	SALARIES, FACILITIES MANAGER	35,486		36,629	36,629
12 517 2010	SOCIAL SECURITY TAXES	3,174		3,261	3,261
12 517 2020	GROUP HEALTH & LIFE INSURANCE	9,667		10,533	10,533
12 517 2030	RETIREMENT	3,087		3,184	3,184
12 517 2040	CONTRACT LABOR	0		0	0
12 517 3100	OFFICE SUPPLIES	200	200	200	200
12 517 3300	VEHICLE FUEL & MAINTENANCE	1,500	1,500	1,500	1,500
12 517 3320	CLEANING AND JANITORIAL SUPPLIES	2,000	2,000	2,000	2,000
12 517 3330	PAINT & PAINTING SUPPLIES	0	0	0	0
12 517 4200	TELEPHONE	1,200	1,200	1,200	1,200
12 517 4460	UTILITIES - COUNTY SHOW BARN	30,000	30,000	30,000	30,000
12 517 4500	REPAIRS & MAINTENANCE - BUILDING	10,000	15,000	15,000	15,000
12 517 5600	FURNITURE AND EQUIPMENT < \$5,000	4,000	4,000	4,000	4,000
12 517 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
12 517 5745	DONATIONS - SPECIAL PROJECTS	2,500	0	2,500	2,500
TOTAL COUNTY FAIRGROUNDS EXPENSE		108,814	59,900	116,008	116,008

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 1

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 551 1010	SALARY, ELECTED OFFICIAL	40,654	45,725	44,270	44,270
12 551 2010	SOCIAL SECURITY TAXES	3,110		3,387	3,846
12 551 2020	GROUP HEALTH & LIFE INSURANCE	9,667		10,533	10,533
12 551 2030	RETIREMENT	3,025		3,307	3,755
12 551 2050	UNIFORM EXPENSE	250	250	200	200
12 551 3100	OFFICE SUPPLIES	50	200	200	200
12 551 3110	POSTAGE	50	200	200	200
12 551 4260	TRAVEL ALLOWANCE *	4,200	9,600	6,000 *	6,000
12 551 4270	OUT OF COUNTY TRAVEL	100	100	100	100
12 551 4280	CONFERENCES, SCHOOLS & DUES	300	500	500	500
12 551 5600	FURNITURE & EQUIPMENT < \$5,000	0	3,200	1,100	1,100
12 551 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL CONSTABLE PRECINCT 1 EXP		61,406	59,775	69,797	70,704

\*Travel Allowance to be paid thru payroll eff 10/1/2021

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LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022  
DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 2

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 552 1010	SALARY, ELECTED OFFICIAL	39,104	45,725	42,720	42,720
12 552 2010	SOCIAL SECURITY TAXES	2,991		3,268	3,727
12 552 2020	GROUP HEALTH & LIFE INSURANCE	9,667		10,533	10,533
12 552 2030	RETIREMENT	2,909		3,191	3,639
12 552 2050	UNIFORM EXPENSE	250	300	200	200
12 552 3100	OFFICE SUPPLIES	50	50	50	50
12 552 3110	POSTAGE	50	50	50	50
12 552 4200	TELEPHONE	0	0	0	0
12 552 4260	TRAVEL ALLOWANCE *	4,200	0	6,000 *	6,000
12 552 4270	OUT OF COUNTY TRAVEL	100	500	500	500
12 552 4280	CONFERENCES, SCHOOLS & DUES	300		300	300
12 552 5600	FURNITURE & EQUIPMENT < \$5,000	0	3,200	1,100	1,100
12 552 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL CONSTABLE PRECINCT 2 EXP		59,621	49,825	67,912	68,820

\*Travel Allowance to be paid thru payroll eff 10/1/2021

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LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022

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DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 3

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 553 1010	SALARY, ELECTED OFFICIAL	39,014		42,630	42,630
12 553 2010	SOCIAL SECURITY TAXES	2,985		3,261	3,720
12 553 2020	GROUP HEALTH & LIFE INSURANCE	9,667		10,533	10,533
12 553 2030	RETIREMENT	2,903		3,184	3,633
12 553 2050	UNIFORM EXPENSE	250		250	250
12 553 3100	OFFICE SUPPLIES	50		50	50
12 553 3110	POSTAGE	25		25	25
12 553 3370	K-9 EXPENSES *	0		0	2,000
12 553 4200	TELEPHONE	425		425	425
12 553 4260	TRAVEL ALLOWANCE *	4,200		6,000 <sup>1</sup>	6,000
12 553 4270	OUT OF COUNTY TRAVEL	100		100	100
12 553 4280	CONFERENCES, SCHOOLS & DUES	300		300	300
12 553 5600	FURNITURE & EQUIPMENT < \$5,000	0		1,100	1,100
12 553 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL CONSTABLE PRECINCT 3 EXP		59,919	0	67,859	70,766

\*Travel Allowance to be paid thru payroll eff 10/1/2021

\*K-9 Expenses eff 10/1/2021

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 4

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 554 1010	SALARY, ELECTED OFFICIAL	38,104	45,725	44,130	44,130
12 554 2010	SOCIAL SECURITY TAXES	2,915		3,376	3,835
12 554 2020	GROUP HEALTH & LIFE INSURANCE	9,667		10,533	10,533
12 554 2030	RETIREMENT	2,835		3,297	3,745
12 554 2050	UNIFORM EXPENSE	250	250	200	200
12 554 3100	OFFICE SUPPLIES	350	350	350	350
12 554 3110	POSTAGE	200	200	200	200
12 554 4200	TELEPHONE	500	550	550	550
12 554 4260	TRAVEL ALLOWANCE *	4,200	6,000	6,000 *	6,000
12 554 4270	OUT OF COUNTY TRAVEL	100	100	100	100
12 554 4280	CONFERENCES, SCHOOLS & DUES	300	500	300	300
12 554 5600	FURNITURE & EQUIPMENT < \$5,000	0	1,100	1,100	1,100
12 554 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL CONSTABLE PRECINCT 4 EXP		59,421	54,775	70,136	71,043

\*Travel Allowance to be paid thru payroll eff 10/1/2021



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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF  
 - LAW ENFORCEMENT

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 559 1010	SALARY, ELECTED OFFICIAL	57,024		61,890	61,890
12 559 1030	SALARY, CLERICAL	171,914		144,730	146,810
12 559 1040	SALARY, LAW ENFORCEMENT	924,339		980,240	1,063,630
12 559 1090	EXTRA LABOR	25,000	35,000	35,000	35,000
12 559 1095	HOLIDAY PAY	9,500		0	0
12 559 2010	SOCIAL SECURITY TAXES	90,865		93,472	100,011
12 559 2020	GROUP HEALTH & LIFE INSURANCE	261,009		273,861	294,927
12 559 2030	RETIREMENT	88,371		91,273	97,658
12 559 2050	UNIFORM ALLOWANCE	10,000	12,500	12,500	12,500
12 559 3100	OFFICE SUPPLIES	9,500	9,500	9,500	9,500
12 559 3110	POSTAGE	7,000	12,000	12,000	12,000
12 559 3300	GAS, OIL, AND LUBRICANTS	10,000	10,000	10,000	10,000
12 559 3340	AMMUNITION	6,000	6,000	6,000	6,000
12 559 3350	ESTRAY EXPENSES	1,000	2,000	2,000	2,000
12 559 3360	BULLETPROOF VESTS - DONATIONS	0	5,000	5,000	5,000
12 559 3370	K-9 EXPENSES - DONATIONS	0	2,000	2,000	0
12 559 4200	TELEPHONE	47,500	49,500	49,500	49,500
12 559 4270	OUT OF COUNTY TRAVEL	2,000	3,000	3,000	3,000
12 559 4280	CONFERENCES, SCHOOLS & DUES	7,500	12,500	12,000	12,000
12 559 4281	OUT OF STATE TRAVEL	2,000	4,000	4,000	4,000
12 559 4282	MHMR TRANSPORTATION	0	0	0	0
12 559 4283	LOBBIST MEETINGS TRAVEL	0	0	0	0
12 559 4520	REPAIR OF EQUIPMENT	500	2,000	1,000	1,000
12 559 4540	REPAIR OF MOTOR VEHICLES	45,000	60,000	50,000	50,000
12 559 4890	INVESTIGATIVE FUND	9,000	15,000	12,000	12,000
12 559 4895	DRUG AWARENESS / COMM. EDUCATION	0	500	500	500
12 559 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 559 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
12 559 5740	RADIO EQUIPMENT	4,500	5,000	5,000	5,000
12 559 5780	MOTOR VEHICLES	244,157	250,000	0	0
12 559 5790	MOTOR VEHICLE EQUIPMENT	10,000	15,000	10,000	10,000
12 559 5795	GRANT EXPENDITURES FURN & EQUIP	0	0	0	0
	TOTAL COUNTY SHERIFF EXPENSE	<u>2,043,679</u>	<u>510,500</u>	<u>1,886,466</u>	<u>2,003,926</u>
	COURTHOUSE SECURITY OFFICER				
12 562 1040	SALARY, LAW ENFORCEMENT	*	42,333	41,790	0
12 562 2010	SOCIAL SECURITY TAX	*	3,238	3,197	0
12 562 2020	HEALTH INSURANCE	*	9,667	10,533	0
12 562 2030	RETIREMENT	*	3,150	3,122	0
	TOTAL COURTHOUSE SECURITY EXPENSE	*	<u>58,388</u>	<u>58,642</u>	<u>0</u>
	TOTAL EXPENSES	<u>2,102,067</u>	<u>510,500</u>	<u>1,945,108</u>	<u>2,003,926</u>

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF  
 - JAIL

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 560 1040	SALARY, JAIL	1,630,303		1,961,359	1,948,105
12 560 1090	EXTRA LABOR	56,250	120,000	85,000	85,000
12 560 1095	HOLIDAY PAY	23,500	0	0	0
12 560 2010	SOCIAL SECURITY TAXES	130,819		156,546	155,533
12 560 2020	GROUP HEALTH & LIFE INSURANCE	473,683		516,123	516,123
12 560 2030	RETIREMENT	127,228		152,863	151,873
12 560 2050	UNIFORM ALLOWANCE	9,500	9,500	9,500	9,500
12 560 3100	OFFICE SUPPLIES	15,000	20,000	20,000	20,000
12 560 3101	MEDICAL EQUIPMENT/SUPPLIES	13,000	14,500	14,000	14,000
12 560 3120	PRISONER CLOTHING, LINEN	8,000	10,000	9,000	9,000
12 560 3125	PRISONER HOUSING	2,000	5,000	3,500	3,500
12 560 3350	NON FOOD SUPPLIES	60,000	60,000	60,000	60,000
12 560 3380	I. D. SUPPLIES	250	250	250	250
12 560 3392	FOOD FOR JAIL	210,000	220,000	220,000	220,000
12 560 3400	KITCHEN UTENSILS AND SUPPLIES	600	750	500	500
12 560 4050	MEDICAL - PRISONERS	275,000	220,000	220,000	275,000
12 560 4060	MEDICAL PRISONER - OTHER AGENCY	30,000	15,000	15,000	15,000
12 560 4280	CONFERENCES, SCHOOLS AND DUES	6,000	12,000	8,000	8,000
12 560 4520	REPAIR OF EQUIPMENT	4,000	15,000	6,000	6,000
12 560 4560	SECURITY SYSTEMS MAINTENANCE - JAIL	2,500	8,500	8,500	8,500
12 560 4600	EMPLOYEE PHYSICAL/MED TESTING	1,500	3,000	3,000	3,000
12 560 4630	DISHWASHER LEASE	4,000	4,300	4,000	4,000
12 560 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 560 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
12 560 5795	GRANT EXPENDITURES - SAVNS/APPRISS	8,015	8,015	8,015	8,015
TOTAL COUNTY SHERIFF - JAIL EXPENSE		3,091,148	745,815	3,481,156	3,520,898

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF  
 - DISPATCH

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 561 1040	SALARY, DISPATCH	600,887		622,798	622,798
12 561 1090	EXTRA LABOR	15,000	28,000	28,000 *	28,000
12 561 1095	HOLIDAY PAY	11,500		0	0
12 561 2010	SOCIAL SECURITY TAXES	47,995		49,786	49,786
12 561 2020	GROUP HEALTH & LIFE INSURANCE	154,672		168,530	168,530
12 561 2030	RETIREMENT	46,678		48,615	48,615
12 561 2050	UNIFORM ALLOWANCE	0	0	0	0
12 561 3100	OFFICE SUPPLIES	3,000	5,000	5,000	5,000
12 561 4200	TELEPHONE/INTERNET	9,100	9,100	9,100	9,100
12 561 4280	CONFERENCES, SCHOOLS AND DUES	5,000	6,000	6,000	6,000
12 561 4520	REPAIR OF EQUIPMENT	1,000	2,000	2,000	2,000
12 561 4530	PRE-EMPLOYMENT TESTING	700	700	700	700
12 561 4600	SOFTWARE & MAINTENANCE	2,000	2,000	2,000	2,000
12 561 5600	FURNITURE AND EQUIPMENT < \$5,000	0	2,000	2,000	2,000
12 561 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	77,491
TOTAL COUNTY SHERIFF - DISPATCH EXPENSE		<u>897,532</u>	<u>54,800</u>	<u>944,529</u>	<u>1,022,020</u>

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - HIGHWAY PATROL

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 580 1050	SALARY, HWY PATROL CLERK	32,948		34,010	32,340
12 580 2010	SOCIAL SECURITY TAXES	2,521		2,602	2,474
12 580 2020	GROUP HEALTH & LIFE INSURANCE	9,667		10,533	10,533
12 580 2030	RETIREMENT	2,451		2,541	2,416
12 580 3100	OFFICE SUPPLIES	1,200	1,500	1,200	1,200
12 580 4200	TELEPHONE	1,650	1,650	1,650	1,650
12 580 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 580 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 580 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL HIGHWAY PATROL EXPENSE		<u>50,437</u>	<u>3,150</u>	<u>52,535</u>	<u>50,613</u>

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - INDIGENT HEALTH CARE

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 635 1050	SALARY, CLERK	36,176		39,672	39,672
12 635 2010	SOCIAL SECURITY TAXES	2,767		3,035	3,035
12 635 2020	GROUP HEALTH & LIFE INSURANCE	9,667		10,533	10,533
12 635 2030	RETIREMENT	2,691		2,963	2,963
12 635 3100	OFFICE SUPPLIES	250	250	250	250
12 635 4050	ELIGIBLE EXPENSES	150,000	150,000	150,000	150,000
12 635 4200	TELEPHONE	800	800	800	800
12 635 4270	OUT OF COUNTY TRAVEL	200	200	200	200
12 635 4280	CONFERENCES, SCHOOLS AND DUES	400	400	400	400
12 635 4551	INDIGENT - EMERGENCY NON-QUALIFIER	500	500	500	500
12 635 4660	SOFTWARE LEASE	14,000	14,000	14,000	14,000
TOTAL INDIGENT HEALTH CARE EXPENSE		217,451	166,150	222,354	222,354

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LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022

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DEPT: GENERAL FUND EXPENSE - EMERGENCY MANAGEMENT

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 640 1040	SALARY, EMERGENCY MGT COORDINATOR	54,480		57,910	57,910
12 640 2010	SOCIAL SECURITY TAXES	4,168		4,430	4,430
12 640 2020	GROUP HOSPITAL INSURANCE	9,667		10,533	10,533
12 640 2030	RETIREMENT	4,053		4,326	4,326
12 640 3100	OFFICE SUPPLIES	250	250	250	250
12 640 3110	POSTAGE	0	0	0	0
12 640 3140	HOMELAND SECURITY GRANT	15,000	45,000	45,000	45,000
12 640 4200	TELEPHONE	1,900	1,900	1,900	1,900
12 640 4260	TRAVEL	200	0	0	0
12 640 4500	EQUIPMENT REPAIR	2,000	2,000	2,000	2,000
12 640 4540	VEHICLE/TRUCK REPAIR	2,000	2,000	2,000	2,000
12 640 4635	EMERGENCY NOTIFICATION SYSTEM EXPENSE	200	179	179	179
12 640 5600	FURNITURE AND EQUIPMENT < 5000	0	0	0	0
12 640 5700	FURNITURE AND EQUIPMENT > 5000	0	0	0	0
	TOTAL EMERGENCY MANAGEMENT EXPENSE	<u>93,918</u>	<u>51,329</u>	<u>128,528</u>	<u>128,528</u>

\* Increased Salary for Dispatch Center FY 19-20

12 640 3141 CORONAVIRUS RELIEF FUND (CRF) – MOVED TO COMMISSIONERS COURT DEPT.

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - COURT COORDINATOR

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 650 1050	SALARY, COORDINATOR	39,606		40,856	40,856
12 650 2010	SOCIAL SECURITY TAXES	3,030		3,125	3,125
12 650 2020	GROUP HEALTH & LIFE INSURANCE	9,667		10,533	10,533
12 650 2030	RETIREMENT	2,947		3,052	3,052
12 650 3100	OFFICE SUPPLIES	450	500	450	450
12 650 4260	TRAVEL	0	0	0	0
12 650 4280	CONFERENCES, SCHOOLS AND DUES	0	0	0	0
12 650 5700	FURNITURE AND EQUIPMENT	0	0	0	0
TOTAL COURT COORDINATOR EXPENSE		<u>55,700</u>	<u>500</u>	<u>58,017</u>	<u>58,017</u>

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE - COUNTY EXTENSION SERVICE

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 665 1050	SALARY, SECRETARY	31,895		32,971	32,971
12 665 1400	SALARY, EXTENSION AGENTS	30,434		31,347	31,347
12 665 2010	SOCIAL SECURITY TAXES	4,768		6,014	6,014
12 665 2020	GROUP HEALTH & LIFE INSURANCE	9,667		10,533	10,533
12 665 2030	RETIREMENT	2,373		5,873	5,873
12 665 3100	OFFICE SUPPLIES	1,200	1,200	1,200	1,200
12 665 3110	POSTAGE	100	100	100	150
12 665 3130	SPECIAL PROJECT SUPPLIES	600	600	600	600
12 665 3131	STOCK SHOWS	2,750	2,750	2,750	2,750
12 665 3132	4-H EVENTS	500	500	500	500
12 665 4200	TELEPHONE	400	400	400	400
12 665 4260	TRAVEL	14,300	14,300	14,300	14,300
12 665 4280	CONFERENCES, SCHOOLS AND DUES	1,500	1,750	1,500	1,500
12 665 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 665 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 665 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL COUNTY EXTENSION SERVICE EXPENSE		<u>100,487</u>	<u>21,600</u>	<u>108,088</u>	<u>108,138</u>



LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022

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DEPT: GENERAL FUND EXPENSE - TOTAL GENERAL FUND

DESCRIPTION	2021/2022 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
COUNTY JUDGE	229,394	53,000	235,960	235,960
COMMISSIONER'S COURT	920,219	592,552	954,881	956,381
COUNTY CLERK	500,036	216,200	544,073	526,805
VETERANS SERVICE OFFICER	22,051	1,575	22,777	22,777
NON-DEPARTMENTAL	2,444,256	1,986,900	1,721,100	1,071,100
DISTRICT CLERK	344,313	17,900	363,164	363,164
JUSTICE OF THE PEACE PRECINCT 1	111,999	96,292	128,853	128,853
JUSTICE OF THE PEACE PRECINCT 2	109,388	95,742	127,355	127,355
JUSTICE OF THE PEACE PRECINCT 3	108,051	90,821	125,425	125,425
JUSTICE OF THE PEACE PRECINCT 4	109,310	91,871	127,458	127,558
COUNTY ATTORNEY	631,881	2,485	673,282	676,735
ELECTIONS	199,485	80,533	153,260	153,260
COUNTY AUDITOR	252,253	10,450	262,247	262,247
COUNTY TREASURER	129,600	7,950	136,589	136,589
COUNTY TAX ASSESSOR/COLLECTOR	488,691	65,340	517,687	517,687
DATA PROCESSING	416,754	274,750	478,020	478,101
FACILITIES MANAGEMENT	516,220	338,100	499,052	503,952
SHOWBARN	108,814	59,900	116,008	116,008
CONSTABLE PRECINCT 1	61,406	59,775	69,797	70,704
CONSTABLE PRECINCT 2	59,621	49,825	67,912	68,820
CONSTABLE PRECINCT 3	59,919	0	67,859	70,766
CONSTABLE PRECINCT 4	59,421	54,775	70,136	71,043
COUNTY SHERIFF - LAW ENFORCEMENT	2,102,067	510,500	1,945,108	2,003,926
COUNTY SHERIFF - JAIL	3,091,148	745,815	3,481,156	3,520,898
COUNTY SHERIFF - DISPATCH	897,532	54,800	944,529	1,022,020
HIGHWAY PATROL	50,437	3,150	52,535	50,613
ADULT PROBATION - COUNTY PORTION	27,003	27,003	27,004	27,004
INDIGENT HEALTH CARE	217,451	166,150	222,354	222,354
EMERGENCY MANAGEMENT	93,918	51,329	128,528	128,528
COURT COORDINATOR	55,700	500	58,017	58,017
COUNTY EXTENSION SERVICE	100,487	21,600	108,088	108,138
<b>TOTAL GENERAL FUND EXPENSE</b>	<b>14,518,825</b>	<b>5,827,583</b>	<b>14,430,210</b>	<b>13,952,784</b>

BUD REV 04  
 BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: ROAD AND BRIDGE FUND EXPENSE - REGULAR OPERATIONS

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
20 610 1020	SALARY, APPOINTED OFFICIAL	0		0	
20 610 2040	SALARY, CONTRACT ENGINEER	20,000	20,000	20,000	20,000
20 610 1060	SALARY, LABORERS	1,190,251		1,248,154	1,311,882
20 610 1070	EXTRA LABOR (SEASONAL WORKERS)	20,000	20,000	15,000	15,000
20 610 1080	OVERTIME	10,000	10,000	8,500	8,500
20 610 2010	SOCIAL SECURITY TAXES	94,879		97,282	102,157
20 610 2020	GROUP HEALTH & LIFE INSURANCE	319,011		347,589	358,122
20 610 2030	RETIREMENT	90,787		93,872	98,633
20 610 2040	WORKERS COMPENSATION INSURANCE	35,000	35,000	35,000	35,000
20 610 2050	SHOP UNIFORMS	10,000	18,000	18,000	18,000
20 610 2060	UNEMPLOYMENT INSURANCE	3,000	3,000	3,000	3,000
20 610 2270	ACCRUED VACATIONS	4,000	4,000	4,000	4,000
20 610 3100	OFFICE SUPPLIES	2,500	2,500	2,500	2,500
20 610 3300	GAS, OIL, AND LUBRICANTS	225,000	250,000	250,000	250,000
20 610 3301	CULVERTS FOR RESALE	0	0	0	0
20 610 3351	ROAD MATERIALS	1,100,000	1,100,000	1,100,000	1,100,000
20 610 3352	BRIDGE AND CULVERT MATERIAL	155,000	225,000	225,000	225,000
20 610 3353	FENCING MATERIALS	0	2,500	2,500	2,500
20 610 3354	SHOP SUPPLIES	5,000	5,000	5,000	5,000
20 610 3640	BATTERIES, TIRES, AND TUBES	50,000	53,000	53,000	53,000
20 610 4200	TELEPHONE	3,600	3,600	3,600	3,600
20 610 4260	TRAVEL	500	0	0	0
20 610 4280	CONFERENCES, SCHOOLS, AND DUES	0	0	0	0
20 610 4410	UTILITIES	15,000	15,000	15,000	15,000
20 610 4430	DUMPING FEES	4,500	12,000	12,000	12,000
20 610 4510	REPAIR AND MAINTENANCE OF EQUIP	165,000	175,000	175,000	175,000
20 610 4600	EMPLOYMENT EXPENSE	2,500	2,500	2,500	2,500
20 610 4990	SIGNS AND SUPPLIES	7,500	10,000	7,500	7,500
20 610 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
20 610 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
20 610 5720	COMPUTERS AND SOFTWARE	5,000	7,000	7,000	7,000
20 610 5785	ROAD VEHICLES	0	75,000	40,000	40,000
20 610 5790	ROAD EQUIPMENT	400,000	1,000,000	400,000	400,000
20 610 5902	ROAD DAMAGES REIMB. EXPENSE	0	0	0	0
20 610 6000	CONTINGENCIES -	250,000	250,000	250,000	250,000
TOTAL R & B - REGULAR OPER. EXPENSE		<u>4,188,028</u>	<u>3,298,100</u>	<u>4,440,997</u>	<u>4,524,893</u>

\* ROAD & BRIDGE DEPARTMENT GOVERNED BY LIMESTONE COUNTY SPECIAL ROAD LAW (SB #270)

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: COUNTY AIRPORT FUND EXPENSE

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
25 661 3100	OFFICE SUPPLIES	0	0	0	0
25 661 3300	FUEL FOR RESALE	0	0	0	0
25 661 3400	OIL FOR RESALE	0	0	0	0
25 661 3460	MOWING EXPENSE/MAINTENANCE	0	0	0	0
25 661 4100	SECURITY EXPENSE	0	0	0	0
25 661 4200	TELEPHONE	0	0	0	0
25 661 4201	ADVERTISING	0	0	0	0
25 661 4260	TRAVEL	0	0	0	0
25 661 4280	CONFERENCES, SCHOOLS, AND DUES	0	0	0	0
25 661 4410	UTILITIES	2,800	2,800	2,800	2,800
25 661 4500	BUILDING MAINTENANCE	0	0	0	0
25 661 4511	RUNWAYS AND TAXIWAYS	0	0	0	0
25 661 4530	COMMUNICATIONS	0	0	0	0
25 661 4531	GRANT EXPENSE - RAMP	12,000	12,000	12,000	12,000
25 661 4540	REPAIRS: TRACTOR AND MOWER	250	250	250	250
25 661 4550	REPAIR LIGHTING SYSTEM	0	0	0	0
25 661 4700	FUEL FLOWAGE COMMISSION	0	0	0	0
25 661 4900	AIRPORT INSURANCE	1,800	1,800	1,800	1,800
25 661 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
25 661 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL COUNTY AIRPORT EXPENSE		16,850	16,850	16,850	16,850

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: WATER CONSERVATION FUND EXPENSE - DAM MAINTENANCE

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
33 670 3353	REPAIR SERVICES	15,000	15,000	15,000	15,000
33 670 4570	DAM MAINTENANCE	0		0	0
TOTAL WATER CONSERVATION FUND EXPENSE		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

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LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022  
DEPT: JURY FUND EXPENSE  
DISTRICT COURT

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
34 435 1010	SUPPLEMENTS, APPEALS JUDGE	2,600		2,600	2,600
34 435 1017	SALARY SUPPLEMENT, JUDGE 77TH J.D.	8,000		8,240	8,240
34 435 1018	SALARY SUPPLEMENT, JUDGE 87TH J.D.	4,000		4,120	4,120
34 435 1100	SALARY, COURT REPORTER 77TH J.D.	43,831		45,245	46,108
34 435 1101	SALARY, COURT REPORTER 87TH J.D.	17,465		17,989	17,989
34 435 1105	SALARY, COURT COORDINATOR	39,302		40,557	40,557
34 435 1600	JURY COMMISSIONS	25,000	25,000	25,000	25,000
34 435 1700	VISITING JUDGES	500	500	500	500
34 435 2010	SOCIAL SECURITY TAXES	7,696		8,886	8,952
34 435 2020	GROUP HEALTH & LIFE INSURANCE	29,001		31,599	31,599
34 435 2030	RETIREMENT	7,484		7,753	7,818
34 435 2040	WORKERS COMPENSATION INSURANCE	1,000	500	500	500
34 435 2060	UNEMPLOYMENT INSURANCE	250	250	250	250
34 435 2270	ACCRUED VACATION	0	0	0	0
34 435 3100	OFFICE SUPPLIES	1,500	1,500	1,500	1,500
34 435 3110	POSTAGE	1,000	1,000	1,000	1,000
34 435 3330	FOOD FOR JURORS	1,000	1,000	1,000	1,000
34 435 4000	ATTORNEY FEES - CRIMINAL (CR)	120,000	110,000	110,000	110,000
34 435 4010	ATTORNEY FEES - CPS	24,000	39,000	39,000	39,000
34 435 4015	ATTORNEY FEES - ATTORNEY GENERAL (AG)	6,500	6,500	6,500	6,500
34 435 4020	ATTORNEY FEES - JUVENILE (JUV)	3,500	3,500	3,500	3,500
34 435 4025	ATTORNEY FEES - EVALUATIONS (DR)	16,000	16,000	16,000	16,000
34 435 4100	SPECIAL COURT COSTS	12,000	12,000	12,000	12,000
34 435 4110	REGIONAL PUBLIC DEFENDER-CAPITAL CASES	30,000	25,000	25,000	20,000
34 435 4200	TELEPHONE	600	700	700	700
34 435 4261	TRAVEL, 87TH J.D. COURT REPORTER	100	300	100	100
34 435 4280	CONFERENCES, SCHOOLS, AND DUES	1,500	1,950	1,500	1,500
34 435 4520	REPAIR OF EQUIPMENT	0	0	3,000	3,000
34 435 4970	VITAL STATISTICS	25,000	25,000	25,000	25,000
34 435 4971	TENTH ADMINISTRATIVE DISTRICT	3,000	3,000	3,000	3,000
34 435 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
34 435 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
34 435 5720	SOFTWARE	0	0	0	0
34 435 5730	COMPUTER EQUIPMENT	0	0	0	0
TOTAL DISTRICT COURT EXPENSE		431,829	272,700	442,039	438,032

BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: JUVENILE PROBATION FUND EXPENSE  
 JUVENILE PROBATION - COUNTY PORTION

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
41 570 1020	SALARY - CHIEF, JPO, AR, JISP	100,125		89,502	95,002
41 570 1030	SALARY, FISCAL OFFICER	7,982		8,222	8,222
41 570 1070	WAGES, PART-TIME DETENTION WORKERS	0		0	0
41 570 1071	WAGES, DETENTION JPO	0		0	0
41 570 1080	SALARY, PART-TIME SECRETARY	32,500		0	0
41 570 1090	SALARY, DETENTION SUPERVISOR	44,110		45,547	48,047
41 570 2010	SOCIAL SECURITY TAXES	31,456		28,783	29,395
41 570 2020	GROUP HEALTH & LIFE INSURANCE	68,776		65,131	65,131
41 570 2030	RETIREMENT	30,880		28,256	28,857
41 570 2040	WORKERS COMPENSATION INSURANCE	6,000		6,000	6,000
41 570 2060	UNEMPLOYMENT INSURANCE	1,234		1,129	1,153
41 570 2090	LIABILITY INSURANCE	0		0	0
41 570 3100	OFFICE SUPPLIES	5,000		5,000	5,000
41 570 3120	CLOTHING ALLOWANCE	1,500		1,500	1,500
41 570 3300	VEHICLE FUEL & MAINTENANCE	14,000		14,000	14,000
41 570 3360	GROCERIES, PERSONAL HYGIENE	0		0	0
41 570 4010	AUDIT FEES	4,500		4,500	4,500
41 570 4050	PSY EVAL/MEDICAL/DENTAL	8,000		8,000	8,000
41 570 4080	DRUG ALCOHOL TESTING	2,000		1,250	1,250
41 570 4085	PROFESSIONAL AND CONTRACT SERVICES	110,000		110,000	110,000
41 570 4200	TELEPHONE	7,000		7,000	7,000
41 570 4260	TRAVEL	0		0	0
41 570 4280	CONFERENCES, SCHOOLS, AND DUES	8,500		8,500	8,500
41 570 4520	REPAIR OF EQUIPMENT	5,000		5,000	5,000
41 570 5600	FURNITURE AND EQUIPMENT <\$5,000	4,000		5,000	5,000
41 570 5700	FURNITURE AND EQUIPMENT >\$5,000	5,000		39,000	40,500
TOTAL JUVENILE FUND - COUNTY PORTION EXPENSE		<u>497,563</u>	<u>0</u>	<u>481,320</u>	<u>492,057</u>

\* GOVERNED BY TEXAS JUVENILE JUSTICE DEPARTMENT & BUDGET SET BY 77TH & 87TH JUVENILE PROBATION DISTRICT BOARD

BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: JUVENILE PROBATION FUND EXPENSE  
 JUVENILE PROBATION - STATE PORTION

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
<b>STATE AID - BASIC PROBATION SUPERVISION</b>					
42 570 1020	SALARY, CHIEF PROBATION OFFICER	55,683		55,728	55,728
42 570 1030	SALARY, ASST CJPO	20,000		22,000	22,000
42 570 1035	SALARY, DRUG COUNSELOR	0			
42 570 1040	SALARY, JPO	40,000		44,000	44,000
42 570 1060	SALARY, JPO/JSO DETENTION	0		0	0
42 570 1080	SALARY, PART TIME SECRETARY	19,000		19,000	19,000
42 570 1080	SALARY, DETENTION SUPERVISOR	0			
<b>STATE AID - COMMUNITY PROGRAMS</b>					
42 571 1030	SALARY, ASSISTANT CJPO	10,325		10,013	10,013
42 571 1035	SALARY, DRUG COUNSELOR	15,246		15,704	15,704
42 571 1040	SALARY, JPO	21,093		20,022	20,022
42 571 1060	SALARY, DETENTION	0		0	0
42 571 2020	HEALTH & LIFE INSURANCE	8,600		8,600	8,600
<b>STATE AID - PRE &amp; POST ADJUDICATION</b>					
42 572 1060	SALARY, TRANSPORT/TRAINER/JPO	45,120		46,512	46,512
42 572 2020	HEALTH & LIFE INSURANCE			0	0
42 572 4085	PROFESSIONAL & CONTRACT SERVICES	105,114		105,114	105,114
<b>STATE AID - COMMITMENT DIVERSION</b>					
42 573 1030	SALARY, JPO				
42 573 4085	PROFESSIONAL & CONTRACT SERVICES	12,610		11,740	11,740
<b>STATE AID - MENTAL HEALTH</b>					
42 574 1030	SALARY, JPO				
42 574 4085	PROFESSIONAL & CONTRACT SERVICES	16,846		14,101	14,101
<b>TITLE IV E RESERVE</b>					
42 575 1035	TITLE IV E - SALARY				
42 577 4089	GRANT C - DIVERSIONARY PLACEMENTS SECURE				
42 578 4280	GRANT R - CONFERENCE, SCHOOLS & DUES	3,832		3,832	3,832
42 578 4050	GRANT R - PSY. EVALUATIONS/NON RESIDENTAL				
TOTAL JUVENILE FUND - STATE PORTION EXPENSE		<u>373,469</u>	<u>0</u>	<u>376,366</u>	<u>376,366</u>

\* GOVERNED BY TEXAS JUVENILE JUSTICE DEPARTMENT & BUDGET SET BY 77TH & 87TH JUVENILE PROBATION DISTRICT BOARD

BUDEXP22

LIMESTONE COUNTY  
BUDGET  
YEAR ENDING 9/30/2022  
DEPT: JUVENILE PROBATION FUND EXPENSE  
JUVENILE PROBATION - FEES

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
43 570 3110	POSTAGE	0		0	0
43 570 4085	PROFESSIONAL AND CONTRACT SERVICES	0		0	0
43 570 4200	TELEPHONE	0		0	0
43 570 4990	MISCELLANEOUS	0		0	0
43 570 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
43 570 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
TOTAL JUVENILE PROBATION FEES EXPENSE		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: GENERAL FUND EXPENSE  
 ADULT PROBATION - COUNTY PORTION

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
12 590 1030	FISCAL OFFICER	3,000	3000	3,000	3,000
12 590 2010	S/S TAX	230	230	230	230
12 590 2030	RETIREMENT	223	223	224	224
12 590 3100	OFFICE SUPPLIES	300	300	300	300
12 590 4200	TELEPHONE	250	250	250	250
12 590 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 590 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 590 5700	FURNITURE AND EQUIPMENT > \$5,000	23,000	23,000	23,000	23,000
TOTAL ADULT PROBATION - COUNTY PORTION		27,003	27,003	27,004	27,004

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LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: JUDICIAL DISTRICT FUND EXPENSE  
 ADULT PROBATION - SUPERVISION

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
44 590 1020	SALARY, CHIEF PROBATION OFFICER	80,947		518,471	62,562
44 590 1030	SALARY, PROBATION OFFICERS	235,954			270,567
44 590 1050	SALARY, SECRETARY	72,196			70,767
44 590 1500	SALARY, PROGRAM WAGES	9,000			0
44 590 2010	SOCIAL SECURITY TAXES	29,182			30,292
44 590 2020	GROUP HEALTH & LIFE INSURANCE	0			0
44 590 2030	RETIREMENT	80,271			83,323
44 590 2060	UNEMPLOYMENT INSURANCE	960			960
44 590 3100	OFFICE SUPPLIES	34,308		30,804	18,004
44 590 3101	OFFENDER MEDICAL	3,000			1,500
44 590 3102	OFFENDER TRANSPORTATION	0			0
44 590 3105	SUPPLIES - TESTING	31,000		49,241	12,800
44 590 3106	SUPPLIES - PROGRAMS EXPENSE	6,000			0
44 590 4010	AUDIT FEES	10,000			7,000
44 590 4011	FISCAL SERVICES FEES	2,565			1,241
44 590 4085	CONTRACT SERVICES	11,300		9,440	7,940
44 590 4086	BONDS & LIABILITY INSURANCE	7,000			7,000
44 590 4090	COMPUTER SERVICES	22,000			22,000
44 590 4100	LEGAL FEES	10,000			5,000
44 590 4200	TELEPHONE, LONG DISTANCE/INTERNET	1,200			0
44 590 4260	TRAVEL	19,400		12,480	12,480
44 590 4280	SCHOOLS	9,500			7,000
44 590 5600	FURNITURE AND EQUIPMENT < \$5,000	6,200		12,100	12,100
44 590 5700	FURNITURE AND EQUIPMENT > \$5,000	0			0
TOTAL ADULT PROBATION - SUPERVISION EXPENSE		681,983	0	632,536	632,536

\* GOVERNED BY TDCJ-CJAD --BUDGET APPROVED BY 77TH & 87TH DISTRICT JUDGES

BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: JUDICIAL DISTRICT FUND EXPENSE  
 COMMUNITY SERVICE RESTITUTION & SUBSTANCE ABUSE COUNSELING

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ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
<b><u>COMMUNITY SERVICE RESTITUTION</u></b>					
46 591 1020	SALARY, PROBATION OFFICER	90,053		87,171	68,034
46 591 2010	SOCIAL SECURITY TAXES	6,754			5,102
46 591 2020	GROUP HEALTH & LIFE INSURANCE	0			0
46 591 2030	RETIREMENT	18,578			14,035
46 591 2060	UNEMPLOYMENT INSURANCE	240			0
46 591 3100	OFFICE SUPPLIES	0			0
46 591 4010	AUDIT FEE	0			0
46 591 4011	FISCAL SERVICE FEE	0			0
46 591 4260	TRAVEL	0			0
46 591 5600	FURNITURE AND EQUIPMENT < \$5,000	0			0
46 591 5700	FURNITURE AND EQUIPMENT > \$5,000	0			0
	TOTAL CONTRACT SERVICES FOR OFFENDERS	<u>115,625</u>	<u>0</u>	<u>87,171</u>	<u>87,171</u>
<b><u>COUNSELING ONLY PROGRAM</u></b>					
46 594 1020	SALARY, PROBATION OFFICER	37,182		48,918	38,372
46 594 2010	SOCIAL SECURITY TAXES	2,850			2,780
46 594 2020	GROUP HEALTH & LIFE INSURANCE	0			0
46 594 2030	RETIREMENT	7,840			7,646
46 594 2060	UNEMPLOYMENT INSURANCE	120			120
46 594 3100	OFFICE SUPPLIES	0			0
46 594 4011	FISCAL SERVICE FEE	0			0
46 594 4085	CONTRACT SERVICES	30,000		30,000	30,000
	TOTAL CONTRACT SERVICES FOR OFFENDERS	<u>77,992</u>	<u>0</u>	<u>78,918</u>	<u>78,918</u>
<b><u>PRE-TRIAL DIVERSION</u></b>					
46 595 1020	SALARY, CHIEF PROBATION OFFICER	27,000		53,014	20,854
46 595 1030	SALARY, PROBATION OFFICER	0			20,522
46 595 2010	SOCIAL SECURITY TAXES	2,025			3,103
46 595 2020	GROUP HEALTH & LIFE INSURANCE	0			0
46 595 2030	RETIREMENT	5,570			8,535
46 595 2060	UNEMPLOYMENT INSURANCE	120			0
46 595 3100	OFFICE /COMPUTER SUPPLIES	0		1,500	1,500
46 595 4260	TRAVEL	1,405			0
46 595 5600	FURNITURE & EQUIP < 5000	0		2,350	2,350
	TOTAL CONTRACT SERVICES FOR OFFENDERS	<u>36,120</u>	<u>0</u>	<u>56,864</u>	<u>56,864</u>

\* GOVERNED BY TDCJ-CJAD –BUDGET APPROVED BY 77TH &amp; 87TH DISTRICT JUDGES

BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: LAW LIBRARY FUND EXPENSE

PAGE: 63

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
47 476 4281	SUBSCRIPTIONS AND UPDATES	5,000		5,000	5,000
47 476 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
47 476 5700	FURNITURE AND EQUIPMENT > \$5,000	7,000		7,000	7,000
47 476 5900	LAW BOOKS	11,000		11,000	11,000
TOTAL LAW LIBRARY FUND EXPENSE		<u>23,000</u>	<u>0</u>	<u>23,000</u>	<u>23,000</u>

LGC 323.021 COUNTY LAW LIBRARY

BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: FORFEITURE ACCOUNT - FEDERAL

PAGE: 64

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
50 559 4280	CONFERENCES, SCHOOLS AND DUES	3,000	3,000	3,000	3,000
50 559 4890	INVESTIGATIVE USE	5,000	5,000	5,000	5,000
50 559 4990	COUNTY SHERIFF - MISCELLANEOUS	2,000	2,000	2,000	2,000
50 559 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
50 559 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL FEDERAL FORFEITURE EXPENSE		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

CCP CHAPTER 59  
 CCP CHAPTER 18

BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: FORFEITURE ACCOUNT - STATE

PAGE: 65

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
51 559 3100	OFFICE SUPPLIES	0	0	0	0
51 559 3300	VEHICLE FUEL AND MAINTENANCE	0	0	0	0
51 559 4280	CONFERENCES, SCHOOLS AND DUES	0	0	0	0
51 559 4890	INVESTIGATIVE USE	0	15,000	15,000	0
51 559 4990	MISCELLANEOUS	15,000	0	0	15,000
51 559 5600	FURNITURE AND EQUIPMENT < \$5,000	0	15,000	15,000	0
51 559 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL STATE FORFEITURE EXPENSE		15,000	30,000	30,000	15,000

CCP CHAPTER 59

CCP CHAPTER 18

BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: CAPITAL PROJECTS FUND OUTLAY

PAGE: 66

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
70 510 1000	REPAIR PROJECTS	100,000		100,000	100,000
70 510 1100	CAPITAL OUTLAY - BUILDING (FAIRGROUNDS)	0		0	0
70 510 1150	CAPITAL OUTLAY - (COMMUNICATION SYSTEM)	140,000		99,982	99,982
70 510 1200	REFURBISH COURTHOUSE - GRANT	618,718		362,529	271,103
TOTAL CAPITAL PROJECT FUND EXPENSE		<u>858,718</u>	<u>0</u>	<u>462,511</u>	<u>471,085</u>

BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: CAPITAL PROJECTS - PFC - LCLEC - LEASE FUND APPROPRIATION

PAGE: 67

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
71 510 1150	PFC -LCLEC-RENTAL PAYMENT-DEBT SERVICE	1,289,856		1,288,313	0
71 510 1160	CAPITAL EXPENSES	0		0	0
TOTAL CAPITAL PROJECT FUND EXPENSE		<u>1,289,856</u>	<u>0</u>	<u>1,288,313</u>	<u>0</u>

\* PRINCIPAL AND INTEREST ON THE SERIES 2009 BONDS WILL BE PAID FROM THE RENTAL PAYMENTS PAYABLE BY THE COUNTY FOR THE USE AND POSSESSION OF THE PROJECT. THE RENTAL PAYMENTS ARE PAYABLE BY THE COUNTY SOLELY FROM AVAILABLE MONEY OF THE COUNTY APPROPRIATED ANNUALLY FOR SUCH PURPOSE BY THE COMMISSIONERS COURT OF THE COUNTY, PROCEEDS OF THE SERIES 2009 BONDS DEPOSITED IN THE BOND FUND AS CAPITALIZED INTEREST, NET PROCEEDS RECEIVED IN RESPECT OF THE PROJECT TO THE EXTENT THAT SUCH NET PROCEEDS ARE NOT USED FOR REPAIR OR REPLACEMENT, INTEREST OR OTHER INCOME DERIVED FROM THE INVESTMENT OF THE FUNDS HELD BY THE TRUSTEE FOR THE ISSUER PURSUANT TO THE INDENTURE, AND, IN CERTAIN INSTANCES, FROM THE RESERVE FUND ESTABLISHED BY THE INDENTURE. (SEC 6.6(A) OF SUB-LEASE AGREEMENT)

DURING THE TERM OF THE LEASE, THE COUNTY IS OBLIGATED TO PAY RENTAL PAYMENTS AND RENTAL PAYMENT DEPOSITS SOLELY FROM AVAILABLE MONEY OF THE COUNTY APPROPRIATED ANNUALLY FOR SUCH PURPOSE BY THE COMMISSIONERS COURT OF THE COUNTY AND THE OTHER SOURCES SET FORTH IN THE PRECEDING PARAGRAPH.

\* THIS IS AN ANNUAL APPROPRIATION FOR THE 2021/2022 FISCAL YEAR. FUTURE BUDGETS/FISCAL YEARS REMAIN SUBJECT TO APPROPRIATION AS THEY OCCUR.

Note: With regard to the amounts budgeted for the LCLEC expense, funds will be transferred from the General Fund for the 2021/2022 payments due to U.S. Bank



BUDEXP22

LIMESTONE COUNTY  
 BUDGET  
 YEAR ENDING 9/30/2022  
 DEPT: JAIL & DETENTION FACILITY FUND EXPENSE

PAGE: 68

ACCOUNT NUMBER	DESCRIPTION	2020/2021 APPROVED BUDGET	2021/2022 REQUESTED BUDGET	2021/2022 RECOMMENDED BUDGET	2021/2022 APPROVED BUDGET
75 559 1010	SALARY, ELECTED OFFICIAL	24,000		24,000	24,000
75 559 1020	SALARY, FISCAL OFFICER	4,800		4,800	4,800
75 559 2010	SOCIAL SECURITY TAXES	2,203		2,203	2,203
75 559 2030	RETIREMENT	2,143		2,151	2,151
75 559 3101	LEASE PAYMENT (PHASE I)	0		0	0
75 559 3200	LEASE PAYMENT (PHASE II)	0		0	0
75 559 3202	MANAGEMENT CONTRACT	3,000,000		0	0
75 559 3203	SPECIAL PROGRAM COST	0		0	0
75 559 3205	GENERAL FUND FEE	0		0	0
75 559 3208	DEBT RESERVE REPLACEMENT	0		0	0
75 559 3210	TRUSTEE FEE	0		0	0
75 559 3212	PROFESSIONAL FEES	50,000		0	0
75 559 3215	SPECIAL RESERVE ACCOUNT	150,000		0	0
75 559 4200	TELEPHONE	0		0	0
75 559 4410	UTILITIES	0		0	0
75 559 4500	REPAIR & MAINTENANCE	50,000		0	0
75 559 4912	INSURANCE - BUILDING - THEFT & FIRE	30,000		1,300	1,300
75 559 5700	FURNITURE & EQUIPMENT - PROJECT WORK	100,000		0	0
	TOTAL JAIL & DETENTION CTR. EXPENSE	3,413,146	0	34,455	34,455

# 2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 08:55 AM

## Taxing Units Other Than School Districts or Water Districts

### COUNTY OF LIMESTONE

Taxing Unit Name

**2547293405**

**200 W State St**

Phone (area code and number)

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

**co.limestone.tx.us**

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
<b>1. 2020 total taxable value.</b> 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). <sup>1</sup>	\$1,988,824,145
<b>2. 2020 tax ceilings.</b> 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. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$1,988,824,145
<b>4. 2020 total adopted tax rate.</b>	\$0.7183/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
<b>A. Original 2020 ARB values:</b>	\$0
<b>3. 2020 values resulting from final court decisions:</b>	\$0

C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$1,988,824,145
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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. <b>Absolute exemptions.</b> Use 2020 market value:	\$0
B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$3,890,537
C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$3,890,537
<b>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.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. <b>2020 market value:</b>	\$15,988,449
B. <b>2021 productivity or special appraised value:</b>	\$277,050
C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$15,711,399
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$19,601,936
<b>13. 2020 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$1,969,222,209
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$14,144,923
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	\$0
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$14,144,923

<p><b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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.<sup>11</sup></p>	
<p><b>A. Certified values:</b></p>	\$2,018,684,921
<p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:</p>	\$0
<p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p>	\$0
<p><b>D. Tax increment financing:</b> 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.<sup>12</sup></p>	\$0
<p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D.</p>	\$2,018,684,921
<p><b>19. Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p>	
<p><b>A. 2021 taxable value of properties under protest.</b> 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.<sup>14</sup></p>	\$521,331
<p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> 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.<sup>15</sup></p>	\$0
<p><b>C. Total value under protest or not certified:</b> Add A and B.</p>	\$521,331
<p><b>20. 2021 tax ceilings.</b> 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.<sup>16</sup></p>	\$0
<p><b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20.<sup>17</sup></p>	\$2,019,206,252
<p><b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed.<sup>18</sup></p>	\$0
<p><b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do</p>	\$3,218,665

include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$3,218,665
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$2,015,987,587
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.7016/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$0.7499/\$100

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>*Reserved for expansion*

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. 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
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.7183/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,988,824,145
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$14,285,723
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> 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.	\$0
<b>B. 2020 taxes in TIF</b> 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
<b>C. 2020 transferred function.</b> 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
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
<b>E. Add Line 30 to 31D.</b>	\$14,285,723
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,015,987,587
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.7086/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> 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.	\$87,421
<b>B. 2020 state criminal justice mandate:</b> 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	\$85,149

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.

C. Subtract B from A and divide by Line 32 and multiply by \$100.

\$0.0001/\$100

D. Enter the rate calculated in C. If not applicable, enter 0.

\$0.0001/\$100

**35. Rate adjustment for indigent health care expenditures.<sup>24</sup>**

**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.

\$561,684

**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.

\$525,712

C. Subtract B from A and divide by Line 32 and multiply by \$100.

\$0.0017/\$100

D. Enter the rate calculated in C. If not applicable, enter 0.

\$0.0017/\$100

**36. Rate adjustment for county indigent defense compensation.<sup>25</sup>**

**A. 2021 indigent defense compensation expenditures:** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.

\$0

**B. 2020 indigent defense compensation expenditures:** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.

\$0

C. Subtract B from A and divide by Line 32 and multiply by \$100.

\$0/\$100

D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.

\$0/\$100

E. Enter the lessor of C and D. If not applicable, enter 0.

\$0/\$100

**37. Rate adjustment for county hospital expenditures.<sup>26</sup>**

**A. 2021 eligible county hospital expenditures:** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.

\$0

**B. 2020 eligible county hospital expenditures:** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.

\$0

C. Subtract B from A and divide by Line 32 and multiply by \$100.

\$0/\$100

D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.

\$0/\$100

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
<p><b>38. Rate adjustment for defunding municipality.</b> 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><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> 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>	\$0
	\$0
	\$0/\$100
	\$0/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.7104/\$100
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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&amp;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>	\$0
	\$0/\$100
	\$0.7104/\$100
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.7352/\$100
<p><b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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"> <li>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</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$0/\$100



**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.<sup>28</sup>

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.<sup>28</sup>

\$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.<sup>29</sup>

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%.<sup>31</sup>

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 *No-New-Revenue Tax Rate Worksheet*.

\$2,019,206,252

**48. 2021 debt tax rate.** Divide Line 46 by Line 47 and multiply by \$100.

\$0/\$100

**49. 2021 voter-approval tax rate.** Add Lines 41 and 48.

\$0.7352/\$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.

\$0.0000/\$100

**50. COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.

\$0.7855/\$100

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>28</sup>Tex. Tax Code Section 26.012(7)

<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.042(a)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

# 2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 08:55 AM

## Taxing Units Other Than School Districts or Water Districts

### COUNTY OF LIMESTONE

Taxing Unit Name

**2547293405**

**200 W State St**

Phone (area code and number)

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

**co.limestone.tx.us**

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**

	<b>Amount/Rate</b>
<b>1. 2020 total taxable value.</b> 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). <sup>1</sup>	\$1,981,624,039
<b>2. 2020 tax ceilings.</b> 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. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$1,981,624,039
<b>4. 2020 total adopted tax rate.</b>	\$0.0240/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
<b>A. Original 2020 ARB values:</b>	\$0
<b>3. 2020 values resulting from final court decisions:</b>	\$0

C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$1,981,624,039
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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. <b>Absolute exemptions.</b> Use 2020 market value:	\$0
B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$4,053,205
C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$4,053,205
<b>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.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. <b>2020 market value:</b>	\$15,988,449
B. <b>2021 productivity or special appraised value:</b>	\$277,050
C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$15,711,399
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$19,764,604
<b>13. 2020 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$1,961,859,435
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by 100.	\$470,846
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	\$0
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$470,846

<p><b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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.<sup>11</sup></p> <p><b>A. Certified values:</b></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D.</p>	<p>\$2,011,879,176</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$2,011,879,176</p>
<p><b>19. Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b></p> <p><b>A. 2021 taxable value of properties under protest.</b> 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.<sup>14</sup></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> 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.<sup>15</sup></p> <p><b>C. Total value under protest or not certified:</b> Add A and B.</p>	<p>\$521,331</p> <p>\$0</p> <p>\$521,331</p>
<p><b>20. 2021 tax ceilings.</b> 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.<sup>16</sup></p>	<p>\$0</p>
<p><b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20.<sup>17</sup></p>	<p>\$2,012,400,507</p>
<p><b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed.<sup>18</sup></p>	<p>\$0</p>
<p><b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do</p>	<p>\$3,212,005</p>

include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$3,212,005
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$2,009,188,502
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.0234/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$0.7499/\$100

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>*Reserved for expansion*

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. 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.

<b>Voter-Approval Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.0240/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,981,624,039
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$475,589
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> 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.	\$0
<b>B. 2020 taxes in TIF</b> 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
<b>C. 2020 transferred function.</b> 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
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
<b>E. Add Line 30 to 31D.</b>	\$475,589
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,009,188,502
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.0236/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> 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>B. 2020 state criminal justice mandate:</b> 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

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.

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$</>/\$100

D. Enter the rate calculated in C. If not applicable, enter 0. \$</>/\$100

**35. Rate adjustment for indigent health care expenditures.<sup>24</sup>**

A. **2021 indigent health care expenditures:** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. \$0

B. **2020 indigent health care expenditures:** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. \$0

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$</>/\$100

D. Enter the rate calculated in C. If not applicable, enter 0. \$</>/\$100

**36. Rate adjustment for county indigent defense compensation.<sup>25</sup>**

A. **2021 indigent defense compensation expenditures:** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$0

B. **2020 indigent defense compensation expenditures:** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$0

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$0/\$100

D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$0/\$100

E. Enter the lessor of C and D. If not applicable, enter 0. \$0/\$100

**37. Rate adjustment for county hospital expenditures.<sup>26</sup>**

A. **2021 eligible county hospital expenditures:** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$0

B. **2020 eligible county hospital expenditures:** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$0

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$0/\$100

D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$0/\$100



E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
<p><b>38. Rate adjustment for defunding municipality.</b> 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><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> 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>	\$0
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0/\$100
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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&amp;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>	\$0
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.0236/\$100
<p><b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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"> <li>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</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$0/\$100

<b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> 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. <b>Debt</b> 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. <sup>28</sup> Enter debt amount.	\$0
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)	\$0
D. Subtract <b>amount paid</b> from other resources.	\$0
E. <b>Adjusted debt.</b> Subtract B, C, and D from A.	\$0
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$0
<b>45. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector: <sup>29</sup>  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%. <sup>31</sup>	0% 0% 0% 0%
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$0
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,012,400,507
<b>48. 2021 debt tax rate:</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.0000/\$100
<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.0244/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.	\$0.0000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$0.7855/\$100

<sup>23</sup>Tex. Tax Code Section 26.044  
<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>28</sup>Tex. Tax Code Section 26.012(7)  
<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.042(a)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

# 2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 08:55 AM

## Taxing Units Other Than School Districts or Water Districts

### COUNTY OF LIMESTONE

Taxing Unit Name

**2547293405**

**200 W State St**

Phone (area code and number)

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

**co.limestone.tx.us**

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
<b>1. 2020 total taxable value.</b> 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). <sup>1</sup>	\$1,988,824,145
<b>2. 2020 tax ceilings.</b> 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. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$1,988,824,145
<b>4. 2020 total adopted tax rate.</b>	\$0.0255/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
<b>A. Original 2020 ARB values:</b>	\$0
<b>B. 2020 values resulting from final court decisions:</b>	\$0

C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$1,988,824,145
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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:	\$0
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$3,890,537
C. Value loss. Add A and B. <sup>5</sup>	\$3,890,537
<b>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.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$15,988,449
B. 2021 productivity or special appraised value:	\$277,050
C. Value loss. Subtract B from A. <sup>7</sup>	\$15,711,399
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$19,601,936
<b>13. 2020 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$1,969,222,209
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$502,151
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	\$0
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$502,151

<p><b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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.<sup>11</sup></p> <p><b>A. Certified values:</b></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D.</p>	<p>\$2,018,684,921</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$2,018,684,921</p>
<p><b>19. Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> 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.<sup>14</sup></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> 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.<sup>15</sup></p> <p><b>C. Total value under protest or not certified:</b> Add A and B.</p>	<p>\$521,331</p> <p>\$0</p> <p>\$521,331</p>
<p><b>20. 2021 tax ceilings.</b> 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.<sup>16</sup></p>	<p>\$0</p>
<p><b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20.<sup>17</sup></p>	<p>\$2,019,206,252</p>
<p><b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed.<sup>18</sup></p>	<p>\$0</p>
<p><b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do</p>	<p>\$3,218,665</p>

include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$3,218,665
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$2,015,987,587
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.0249/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$0.7499/\$100

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>*Reserved for expansion*

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. 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
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.0255/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,988,824,145
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$507,150
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> 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.	\$0
<b>B. 2020 taxes in TIF</b> 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
<b>C. 2020 transferred function.</b> 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
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
<b>E. Add Line 30 to 31D.</b>	\$507,150
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,015,987,587
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.0251/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> 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>B. 2020 state criminal justice mandate:</b> 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



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.

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ < > / \$100

D. Enter the rate calculated in C. If not applicable, enter 0. \$ < > / \$100

**35. Rate adjustment for indigent health care expenditures.<sup>24</sup>**

A. **2021 indigent health care expenditures:** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. \$0

B. **2020 indigent health care expenditures:** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. \$0

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ < > / \$100

D. Enter the rate calculated in C. If not applicable, enter 0. \$ < > / \$100

**36. Rate adjustment for county indigent defense compensation.<sup>25</sup>**

A. **2021 indigent defense compensation expenditures:** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$0

B. **2020 indigent defense compensation expenditures:** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$0

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$0 / \$100

D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$0 / \$100

E. Enter the lessor of C and D. If not applicable, enter 0. \$0 / \$100

**37. Rate adjustment for county hospital expenditures.<sup>26</sup>**

A. **2021 eligible county hospital expenditures:** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$0

B. **2020 eligible county hospital expenditures:** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$0

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$0 / \$100

D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$0 / \$100

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
<p><b>38. Rate adjustment for defunding municipality.</b> 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><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0 \$0 \$0/\$100 \$0/\$100
39. <b>Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.0251/\$100
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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>B.</b> Divide Line 40A by Line 32 and multiply by \$100.</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$0 \$0/\$100 \$0.0251/\$100
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.0259/\$100
<p><b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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"> <li>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</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$0/\$100

<b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> 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. <b>Debt</b> 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. <sup>28</sup> Enter debt amount.	\$0
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)	\$0
D. Subtract <b>amount paid</b> from other resources.	\$0
E. <b>Adjusted debt.</b> Subtract B, C, and D from A.	\$0
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$0
<b>45. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector: <sup>29</sup> 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%. <sup>31</sup>	0% 0% 0% 0%
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$0
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,019,206,252
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.0000/\$100
<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.0259/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.	\$0.0000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$0.7855/\$100

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>28</sup>Tex. Tax Code Section 26.012(7)

<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.042(a)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p><b>51. Taxable Sales.</b> 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.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p><b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>33</sup></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>34</sup></p> <p><b>- or -</b></p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p><b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$2,019,206,252
<p><b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0/\$100
<p><b>55. 2021 NNR tax rate, unadjusted for sales tax.</b><sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.7499/\$100
<p><b>56. 2021 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.7499/\$100
<p><b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b><sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.7855/\$100
<p><b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.</p>	\$0.7855/\$100

<sup>31</sup>Reserved for expansion

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>33</sup>Tex. Tax Code Section 26.041(i)

<sup>36</sup>Tex. 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.

<b>Voter-Approval Protection for Pollution Control Worksheet</b>	<b>Amount/Rate</b>
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,019,206,252
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.7855/\$100

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. 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.<sup>39</sup> 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:

- <sup>^</sup> a tax year before 2020; and<sup>40</sup>
- <sup>^</sup> a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- <sup>^</sup> 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.<sup>42</sup>

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

Unused Increment Rate Worksheet	Amount/Rate
<b>63. 2020 unused increment rate.</b> 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.	\$0.0000
<b>64. 2019 unused increment rate.</b> 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
<b>65. 2018 unused increment rate.</b> 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
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.0000/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.7855/\$100

<sup>39</sup>Tex. Tax Code Section 26.013(a)

<sup>40</sup>Tex. Tax Code Section 26.013(c)

<sup>41</sup>Tex. Tax Code Section 26.0501(a) and (c)

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

<sup>43</sup>Tex. 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.<sup>44</sup>

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.<sup>45</sup>

<b>De Minimis Rate Worksheet</b>	<b>Amount/Rate</b>
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.7591/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,019,206,252
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.0247
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.7838/\$100

<sup>44</sup>Tex. Tax Code Section 26.012(8-a)

<sup>45</sup>Tex. 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.<sup>46</sup>

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

**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

Emergency Revenue Rate Worksheet	Amount/Rate
<p><b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>74. Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>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.</p> <p><b>- or -</b></p> <p>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.<sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p><b>- or -</b></p> <p>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.</p>	N/A
<p><b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.</p>	N/A
<p><b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A
<p><b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax</i></p>	N/A

Rate Worksheet.

<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 voter-approval tax rate, adjusted for emergency revenue.</b> 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

<sup>46</sup>Tex. Tax Code Section 26.042(b)

<sup>47</sup>Tex. Tax Code Section 26.042(f)

<sup>48</sup>Tex. Tax Code Section 26.042(c)

<sup>49</sup>Tex. Tax Code Section 26.042(b)

<sup>50</sup>Tex. 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) \$0.7499/\$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) \$0.7855/\$100

Indicate the line number used: 50

**De minimis rate**

If applicable, enter the de minimis rate from Line 72. \$0.7838/\$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.<sup>50</sup>

**print here** Stacy L. Hall, Tax A/C

Printed Name of Taxing Unit Representative

**sign here** Stacy L. Hall, Tax A/C  
Taxing Unit Representative

July 29, 2021  
Date