

COUNTY OF LIMESTONE
Fiscal Year 2023-2024
Budget Cover Page
September 12, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$43,220, which is a 0.28 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$99,303.00.

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

FOR: Bill David Sadler Micah Anderson
Stephen Friday Bobby Forrest

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.5970/100	\$0.7118/100
No-New-Revenue Tax Rate:	\$0.5892/100	\$0.7499/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.6029/100	\$0.7855/100
Voter-Approval Tax Rate:	\$0.6238/100	\$0.7838/100
Debt Rate:	\$0.0000/100	\$0.0000/100

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

BUDGET CERTIFICATE

THE **ADOPTED** BUDGET OF LIMESTONE, COUNTY, TEXAS
BUDGET YEAR OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024

THE STATE OF TEXAS
COUNTY OF LIMESTONE

GROESBECK, TEXAS
September 12, 2023

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 **ADOPTED** Budget of Limestone County, Texas, as filed in the County Clerk's Office on 12th day of September, 2023.


COUNTY JUDGE

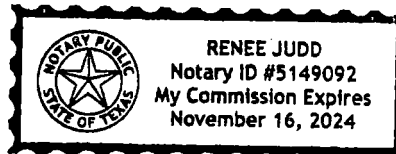

COUNTY CLERK


COUNTY AUDITOR



SUBSCRIBED AND SWORN TO before me, the undersigned authority, this the 12th day of September, 2023


IN AND FOR THE STATE OF TEXAS
LIMESTONE COUNTY, TEXAS



LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2023-2024

TABLE OF CONTENTS	PAGE
AD VALOREM TAX RATE 2014 - 2024	1
FIVE YEAR SUMMARY & COMPARISON OF RECEIPTS & EXPENDITURES	2
BUDGET SUMMARY 2023-2024	3
REVENUE:	
SUMMARY - ALL FUNDS	4
GENERAL FUND	5
OLD FORT PARKER FUND	6
ROAD AND BRIDGE FUND	7
AIRPORT FUND	8
WATER CONSERVATION FUND	9
JURY FUND	10
JUVENILE PROBATION FUND	11
JUVENILE PROBATION FUND - SPECIAL	12
JUVENILE PROBATION FUND - FEES	13
JUDICIAL DISTRICT FUND	14
JUDICIAL DISTRICT FUND - SPECIAL	15
LAW LIBRARY FUND	16
FORFEITURE FUND - FEDERAL	17
FORFEITURE FUND - STATE	18
CAPITAL PROJECTS FUND	19
CAP - CERTIFICATE OF OBLIGATION FUND	20
JAIL AND DETENTION CENTER FUND	21
EXPENDITURES:	
SUMMARY - ALL FUNDS	22
GENERAL FUND:	
COUNTY JUDGE	23
COMMISSIONER'S COURT	24
COUNTY CLERK	25
VETERANS SERVICE	26
NON-DEPARTMENTAL	27
DISTRICT CLERK	28
JUSTICE OF THE PEACE - PRECINCT 1	29
JUSTICE OF THE PEACE - PRECINCT 2	30
JUSTICE OF THE PEACE - PRECINCT 3	31
JUSTICE OF THE PEACE - PRECINCT 4	32
COUNTY ATTORNEY	33
ELECTIONS	34
COUNTY AUDITOR	35
COUNTY TREASURER	36
COUNTY TAX ASSESSOR-COLLECTOR	37

LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2023-2024

TABLE OF CONTENTS	PAGE
DATA PROCESSING	38
FACILITIES MANAGEMENT	39
COUNTY FAIRGROUNDS	40
CONSTABLE - PRECINCT 1	41
CONSTABLE - PRECINCT 2	42
CONSTABLE - PRECINCT 3	43
CONSTABLE - PRECINCT 4	44
COUNTY SHERIFF - LAW ENFORCEMENT	45
COUNTY SHERIFF - JAIL	46
COUNTY SHERIFF - DISPATCH	47
HIGHWAY PATROL	48
INDIGENT HEALTH CARE	49
EMERGENCY MANAGEMENT	50
COURT COORDINATOR	51
COUNTY EXTENTION AGENTS	52
GENERAL FUND TOTAL	53
OLD FORT PARKER FUND	54
ROAD AND BRIDGE FUND	55
AIRPORT FUND	56
DAM MAINTENANCE FUND	57
JURY FUND	58
JUVENILE PROBATION FUND - COUNTY	59
JUVENILE PROBATION FUND - STATE	60
JUVENILE PROBATION FUND - FEES	61
JUDICIAL DISTRICT FUND - COUNTY PORTION	62
JUDICIAL DISTRICT FUND - SUPERVISION	63
JUDICIAL DISTRICT FUND - COMMUNITY SERVICE RESTITUTION	64
LAW LIBRARY FUND	65
FORFEITURE FUND - FEDERAL	66
FORFEITURE FUND - STATE	67
CAPITAL PROJECTS FUND	68
CAP - CERTIFICATE OF OBLIGATION	69
JAIL DETENTION CENTER FUND	70

LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2023 - 2024

	2015	2016	2017	2019	2020	2021	2022	2023	2024
<hr/>									
TAX RATES:									
GENERAL LEVY, EXCEPT ROAD & BRIDGE (1)	0.5347	0.5848	0.6588	0.6615	0.6363	0.6347	0.5913	0.5630	0.4544
REGULAR ROAD & BRIDGE (2)	0.0800	0.0600	0.0554	0.0760	0.0850	0.0836	0.1082	0.1028	0.1028
SPECIAL ROAD & BRIDGE (3)	0.0213	0.0223	0.0247	0.0266	0.0260	0.0255	0.0249	0.0237	0.0205
FARM TO MARKET & LATERAL ROAD (FLOOD CONTROL) (4)	0.0202	0.0211	0.0233	0.0251	0.0246	0.0240	0.0234	0.0223	0.0193
TOTAL OPERATING TAX RATE	0.6562	0.6882	0.7622	0.7892	0.7719	0.7678	0.7478	0.7118	0.5970
TOTAL TAX RATE	0.6562	0.6882	0.7622	0.7892	0.7719	0.7678	0.7478	0.7118	0.5970

(1) INCLUDES JURY AND CAPITAL PROJECTS RATES (JURY-.0156, CAPITAL PROJECTS - .0050, GENERAL -.4338)

(2) THE FIRST TWO RATES COMBINED MAY NOT EXCEED \$.80. GENERAL LEVY + REGULAR ROAD & BRIDGE = .5572

(3) \$.15 MAXIMUM

(4) \$.30 MAXIMUM

LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2023 - 2024

		ACTUAL 2017/2018	ACTUAL 2018/2019	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022
CASH BALANCE, BEGINNING OF YEAR		13,595,016	13,705,984	12,838,395	13,808,120	18,462,459
RECEIPTS:						
CURRENT AD VALOREM TAX LEVY		14,375,990	14,248,278	14,423,747	15,500,627	15,262,660
DELINQUENT AD VALOREM TAXES		316,606	404,502	471,884	443,060	448,292
OTHER RECEIPTS	A	5,280,516	5,591,394	4,644,388	8,210,861	8,732,915
TOTAL RECEIPTS*		19,973,112	20,244,174	19,540,019	24,154,548	24,443,867
TOTAL RESOURCES AVAILABLE		33,568,128	33,950,158	32,378,414	37,962,668	42,906,326
TOTAL EXPENDITURES	B	19,862,144	21,111,763	18,570,294	19,500,209	25,389,689
CASH BALANCE, END OF YEAR		13,705,984	12,838,395	13,808,120	18,462,459	17,516,637

* - NET OF TRANSFERS OF FUNDS

A - INCLUDES REVENUE & B - EXPENSE ASSOCIATED WITH THE LIMESTONE COUNTY JAIL & DETENTION CENTER
B - ALSO INCLUDES \$ 850,000.00 EXPENSE ASSOCIATED WITH THE REPAYMENT OF CERTIFICATE OF OBLIGATIONS

LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2023 - 2024

Page 3

BUDGET SUMMARY 2023 - 2024

	GENERAL FUNDS	ROAD & BRIDGE FUNDS	ALL OTHER FUNDS COMBINED	TOTAL FUNDS
CASH BALANCE, BEGINNING OF YEAR	10,984,000	1,639,000	4,894,000	17,517,000
RECEIPTS:				
CURRENT AD VALOREM TAX LEVY	11,611,000	3,643,000	0	15,254,000
DELINQUENT AD VALOREM TAXES	185,000	40,000	0	225,000
LICENSES AND PERMITS	43,000	653,000	0	696,000
STATE GOVERNMENT	550,200	62,000	977,156	1,589,356
OTHER RECEIPTS	6,442,087	818,301	1,069,689	8,330,078
TOTAL RECEIPTS	18,831,287	5,216,301	2,046,845	26,094,434
TOTAL RESOURCES AVAILABLE	29,815,287	6,855,301	6,940,845	43,611,434
EXPENDITURES:				
INDIGENT HEALTH CARE	165,350	0	0	165,350
PERSONAL SERVICES	7,967,230	1,477,795	1,161,020	10,606,045
BENEFITS	3,278,882	645,006	363,996	4,287,885
SUPPLIES	254,150	1,517,500	31,050	1,802,700
OTHER SERVICES AND CHARGES	5,321,575	767,500	458,779	6,547,854
CAPITAL OUTLAY	1,694,100	508,500	32,000	2,234,600
RESERVE FOR CONTINGENCY & EMERGENCY	150,000	300,000	0	450,000
TOTAL EXPENDITURES	18,831,287	5,216,301	2,046,845	26,094,434
CASH BALANCE, END OF YEAR	10,984,000	1,639,000	4,894,000	17,517,000

BUD REV 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: REVENUE ALL FUNDS

Page 4

DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
GENERAL FUND	15,348,161	0	16,916,536	16,933,902
OLD FORT PARKER FUND	56,048	0	115,511	115,032
ROAD AND BRIDGE FUND	5,015,805	0	5,231,667	5,216,301
AIRPORT FUND	16,850	0	17,650	17,650
WATER CONSERVATION FUND	15,000	0	15,000	15,000
JURY FUND	469,072	0	467,336	470,385
JUVENILE PROBATION FUND - COUNTY POR	493,796	0	485,360	485,360
JUVENILE PROBATION FUND - STATE PORTIO	376,432	0	472,844	472,844
JUVENILE PROBATION FUND - FEES	0	0	0	0
ADULT PROBATION FUND	674,238	0	659,916	659,916
ADULT PROBATION FUND - SPECIAL	229,909	0	232,888	232,888
LAW LIBRARY FUND	15,000	0	15,000	15,000
FORFEITURE FUND - FEDERAL	10,000	0	0	0
FORFEITURE FUND - STATE	15,000	0	15,000	15,000
CAPITAL PROJECTS FUND	290,000	0	562,000	562,000
CAP - PFC - LCLEC - LEASE FUND	850,000	0	850,000	850,000
JAIL AND DETENTION CENTER FUND	34,455	0	33,155	33,155
 TOTAL LIMESTONE COUNTY FUNDS REVENUE	 <u>23,909,766</u>	 <u>0</u>	 <u>26,089,863</u>	 <u>26,094,434</u>

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: GENERAL FUND REVENUE

PAGE: 5

09/12/2023

ACCOUNT NUMBE	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 310 1100	CURRENT AD VALOREM TAXES	11,824,000		11,676,000	11,085,000
12 310 1200	DELINQUENT AD VALOREM TAXES	175,000		175,000	175,000
12 310 1300	PRAIRIE HILL TAX ABATEMENT	500,000		500,000	500,000
12 310 1400	HUBBARD WIND TAX ABATEMENT	340,000		340,000	340,000
12 310 1500	SOLAR FARM ROLLBACK	218,516		0	0
12 319 1000	PENALTY & INTEREST	130,000		130,000	130,000
12 320 1000	ALCOHOLIC BEVERAGE PERMITS	12,000		13,000	13,000
12 320 1001	SEPTIC SYSTEM PERMITS	30,000		30,000	30,000
12 333 4001	COUNTY JUDGE GRANT	25,200		25,200	25,200
12 333 4008	VICTIM ASSISTANCE DISCRETIONARY GF	42,000		42,000	42,000
12 333 4011	INDIGENT DEFENSE FORMULA GRANT	20,000		20,000	20,000
12 333 4012	TEXAS VINE GRANT	8,015		7,000	7,000
12 333 4013	SCAAP GRANT	20,000		20,000	20,000
12 333 4025	TOBACCO GRANT	13,000		13,000	13,000
12 333 4029	AMERICAN RESCUE PLAN ACT (ARPA)	0		229,816	229,816
12 333 4030	OPIOD ABATEMENT SETTLEMENT	0		35,000	35,000
12 333 4031	SB 22 GRANT - LAW ENFORCEMENT	0		350,000	350,000
12 333 4032	SB 22 GRANT - DA OFFICE	0		175,000	175,000
12 333 7000	HOMELAND SECURITY GRANT	0		99,900	0
12 340 1000	COUNTY JUDGE FEES OF OFFICE	750		750	750
12 340 1001	COURT FACILITY FEE FUND_\$20	0		5,000	5,000
12 340 1100	PROBATE COURT EDUCATION FEES	500		500	500
12 340 2000	JUSTICE CRT SUPPORT FUND_\$25	7,500		8,000	8,000
12 340 2050	DPS ARREST FEES	3,000		3,000	3,000
12 340 2075	APPELLATE JUD SYS FUND_\$5	0		500	500
12 340 2100	SHERIFF'S BOND FEES	1,500		1,500	1,500
12 340 2101	SHERIFF'S BAIL BOND FEES	500		500	500
12 340 2200	COUNTY SHERIFF FEES	20,000		20,000	20,000
12 340 2300	WARRANT FEES, COUNTY OFFICERS	8,500		8,500	8,500
12 340 2301	CIVIL SERVICE FEES	8,000		8,500	8,500
12 340 2400	SALE OF ESTRAYED ANIMALS	2,000		4,000	4,000
12 340 2501	DETENTION CENTER REVENUE	216,000		216,000	216,000
12 340 3000	COUNTY ATTORNEY FEES	4,000		4,000	4,000
12 340 3100	LANGUAGE ACCESS FUND_\$3	1,000		1,500	1,500
12 340 4000	COUNTY CLERK FEES	135,000		135,000	135,000
12 340 4005	HB 1295 - CRT GUARDIANSHIP FEE	1,500		1,500	1,500
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	12,000		12,500	12,500
12 340 4102	JP COURTHSE SECURITY FEE	300		300	300
12 340 4125	SPECIALTY COURT COST - DC (\$25)	1,600		1,600	1,600
12 340 4130	COURT COST ON CONVICTIONS	950		950	950
12 340 4150	RECORDS PRESERVATION FEES	8,000		10,000	10,000
12 340 4180	LOCAL TRAFFIC FINE \$3.00	1,000		1,000	1,000
12 340 4190	COURT REPORTER SERVICE FEE_\$3	5,000		5,000	5,000
12 340 4195	STATE FELONY FEE (STF)	100		100	100
12 340 4200	XEROX COPIES	35,000		35,000	35,000
12 340 4250	TIME PAYMENT FEE (\$25)	1,200		1,200	1,200
12 340 4251	LOCAL TIME PAYMENT REIMB (\$15)	1,000		1,000	1,000
12 340 5100	TAX ASSESSOR/COLLECTOR FEES	175,000		175,000	175,000
12 340 5400	MOTOR VEHICLE SALES TAX COMM	115,000		130,000	130,000
12 340 7000	DISTRICT CLERK FEES	35,000		35,000	35,000
12 340 7100	STATE COMPTROLLER FEES	1,000		1,000	1,000
12 340 7200	ATTORNEY GENERAL - STRATUS	3,500		3,500	3,500
12 340 7300	JURY REIMBURSEMENT FEE	7,000		10,000	10,000
12 340 7500	FAMILY PROTECTION FEE	1,500		1,500	1,500
12 340 7600	CHILD ABUSE PREVENTION FUND	100		100	100
12 340 8000	D D C FEE	1,500		1,500	1,500
12 340 8100	LOCAL TRUANCY PREVENTION & DIV	3,500		3,500	3,500
12 340 8101	PARENT CONTRIB TRUANCY FINE	0		100	100
12 340 8200	JP ADMIN FEE (SB 378)	500		500	500
12 340 8300	CIVIL LECAL SERVICES FOR INDIG	1,000		1,000	1,000
12 340 8400	COUNTY JURY FUND	100		1,000	1,000
12 340 8500	UNIFORM ACT REGULATING TRAFFIC	1,000		1,000	1,000
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	300		300	300
12 340 8902	FAILURE TO APPEAR - JP COURT	750		750	750
12 340 8903	VISUAL RECORDER FEE (VRF)	500		500	500
12 340 8904	FAILURE TO APPEAR (JP CRT \$4)	200		200	200
12 340 9100	CRIMINAL JUSTICE SERVICING FEES	300		3,000	3,000
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	70,000		70,000	70,000
12 352 2000	FORFEITURE AND FINES	0		0	0
12 360 1000	INTEREST EARNINGS	65,000		150,000	150,000
12 360 1001	INTEREST EARNINGS - BAIL BOND	100		200	200
12 360 1002	INTEREST EARNINGS - ARPA	30,000		30,000	30,000
12 363 1000	COURTHOUSE CONSESSIONS	700		1,000	1,000
12 364 1000	SALE OF SURPLUS EQUIPMENT	20,000		20,000	20,000
12 370 1200	ELECTIONS ADMIN	1,000		1,000	1,000
12 370 1201	DRE LEASING FUNDS	1,500		20,000	20,000
12 370 1202	CHAPTER 19 FUNDS	0		6,325	6,325
12 370 1203	CONTRACT ELECTIONS REIMB.	17,000		15,000	15,000
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	3,000		3,500	3,500
12 370 2000	FAIRGROUNDS REVENUE	50,000		50,000	50,000
12 370 2100	FAIRGROUNDS DONATIONS	5,000		5,000	5,000
12 370 2101	FAIRGROUNDS - SPONSORSHIPS	0		5,000	5,000
12 370 2200	BULLET PROOF WINDSHIELD - DONATE	5,000		5,000	5,000
12 370 3000	ROYALTIES	100		250	250
12 370 8000	TRANSFER FROM ADULT PROBATION	12,700		10,300	10,300
12 370 9000	MISCELLANEOUS INCOME	150,000		150,000	150,000
12 370 9000	FUND BALANCE TRANSFER	171,330		1,071,845	1,780,111
12 380 1000	REVENUE - BAIL BOND APP	500		500	500
TOTAL GENERAL FUND REVENUE		15,348,161	0	16,916,536	16,933,902

BUD REV 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: OLD FORT PARKER FUND REVENUE

PAGE: 6

ACCOUNT NUMBEF	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
15 360 1000	INTEREST EARNINGS	1,200		500	500
15 370 1900	FORT REVENUE	2,000		25,000	25,000
15 370 1901	FORT TAXES	250		250	250
15 370 1902	CONCESSION SALES	250		100	100
15 370 1903	MUSIC HOUSE RENTALS	500		500	500
15 370 1904	BUNKHOUSE RENTALS	1,500		500	500
15 370 1905	RANGER HOUSE RENTALS	0		0	0
15 370 1906	VISITOR CENTER RENTALS	2,500		1,500	1,500
15 370 1907	FORT RENTALS	5,000		2,500	2,500
15 370 1908	TRAIL RIDES	0		0	0
15 370 1909	RV RENTALS	1,000		1,000	1,000
15 370 1910	TENT RENTALS	500		500	500
15 370 1911	CHRISTMAS AT THE FORT	0		0	0
15 370 1912	SASS SHOOT	5,000		2,500	2,500
15 370 9000	MISCELLANEOUS INCOME	6,348		661	182
15 390 1200	TRANSFER FROM GENERAL FUND	10,000		40,000	40,000
15 390 1201	CITY OF GROESBECK	10,000		20,000	20,000
15 390 1202	CITY OF MEXIA	10,000		20,000	20,000
	TOTAL FORT PARKER FUND REVENUE	<u>56,048</u>	<u>0</u>	<u>115,511</u>	<u>115,032</u>

BUD REV 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: ROAD AND BRIDGE FUND REVENUE

PAGE: 7

ACCOUNT NUMBEF	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
20 310 1100	CURRENT AD VALOREM TAXES	2,239,000		2,065,000	2,627,000
20 310 1101	CURRENT AD VALOREM TAXES - FML	484,000		474,000	492,000
20 310 1102	CURRENT AD VALOREM TAXES - SPEC	516,000		506,000	524,000
20 310 1200	DELINQUENT AD VALOREM TAXES	35,000		40,000	40,000
20 319 1000	PENALTY AND INTEREST	30,000		35,000	35,000
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	1,500		1,500	1,500
20 340 4000	COUNTY CLERK CRIMINAL FEES	15,000		15,000	15,000
20 340 9001	CONSTABLE PRECINCT 1 FEES	9,000		9,000	9,000
20 340 9002	CONSTABLE PRECINCT 2 FEES	8,000		8,000	8,000
20 340 9003	CONSTABLE PRECINCT 3 FEES	15,000		15,000	15,000
20 340 9004	CONSTABLE PRECINCT 4 FEES	9,000		9,000	9,000
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	25,000		25,000	25,000
20 350 8004	JUSTICE OF THE PEACE 4 FINES	20,000		20,000	20,000
20 360 1000	INTEREST EARNINGS	30,000		35,000	35,000
20 364 1000	SALE OF SURPLUS EQUIPMENT	50,000		50,000	50,000
20 370 9000	OTHER - TRANSFER FROM RESERVE	759,305		1,154,167	540,801
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	5,000		5,000	5,000
TOTAL ROAD & BRIDGE FUND REVENUE		<u>5,015,805</u>	<u>0</u>	<u>5,231,667</u>	<u>5,216,301</u>

BUD REV 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: AIRPORT FUND REVENUE

PAGE: 8

ACCOUNT NUMBEF	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
25 333 3000	GRANT - TXDOT AVIATION	0		0	0
25 360 1000	INTEREST EARNINGS	500		500	500
25 370 9000	FUND BALANCE TRANSFER	12,250		13,050	13,050
25 380 1100	GASOLINE FUEL SALES	1,500		1,500	1,500
25 380 1200	OIL SALES	0		0	0
25 380 1300	MISCELLANEOUS REVENUE	2,600		2,600	2,600
25 390 1200	TRANSFERS FROM GENERAL FUND	0		0	0
TOTAL AIRPORT FUND REVENUE		<u>16,850</u>	<u>0</u>	<u>17,650</u>	<u>17,650</u>

BUD REV 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: WATER CONSERVATION FUND

PAGE: 9

ACCOUNT NUMBER				DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 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 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: JURY FUND REVENUE

PAGE: 10

ACCOUNT NUMBER				DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
34	310	1100		CURRENT AD VALOREM TAXES	316,000		320,000	398,000
34	310	1200		DELINQUENT AD VALOREM TAXES	5,000		5,000	5,000
34	319	1000		PENALTY AND INTEREST	3,800		3,800	3,800
34	360	1000		INTEREST EARNINGS	1,500		3,000	3,000
34	370	9000		MISCELANOUS	7,500		8,000	8,000
34	370	9000		TRANSFER FROM FUND BALANCE	135,272		127,536	52,585
TOTAL JURY FUND REVENUE					<u>469,072</u>	<u>0</u>	<u>467,336</u>	<u>470,385</u>

BUD REV 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: JUVENILE PROBATION FUND REVENUE

PAGE: 11

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
41 338 1000	DETENTION CONTRACTS	0		0	0
41 339 1000	FREESTONE COUNTY RECEIPTS	0		79,958	79,958
41 339 2000	LIMESTONE COUNTY RECEIPTS	0		97,728	97,728
41 360 1000	INTEREST EARNINGS	3,000		10,000	10,000
41 370 1000	TITLE IV - E	0		0	0
41 370 2000	HOTCOG GRANT (PURCHASE OF SERVICE	0		3,000	3,000
41 370 6000	JUVENILE - LOCAL - RESERVE	490,796		294,674	294,674
41 385 1000	SURPLUS PRIOR YEAR	0		0	0
TOTAL JUVENILE PROBATION FUND REVENUE		<u>493,796</u>	<u>0</u>	<u>485,360</u>	<u>485,360</u>

BUD REV 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: JUVENILE PROBATION / SPECIAL FUND REVENUE

PAGE: 12

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
42 333 3000	STATE GRANT - TJPC-A-03-147	372,408		468,820	468,820
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	4,024		4,024	4,024
42 333 3008	STATE GRANT - C GRANT	0		0	0
TOTAL JUVENILE PROBATION FUND		<u>376,432</u>	<u>0</u>	<u>472,844</u>	<u>472,844</u>
SPECIAL FUND REVENUE					

BUD REV 24

LIMESTONE COUNTY
BUDGET

PAGE: 13

YEAR ENDING 9/30/2024

DEPT: JUVENILE PROBATION / FEES FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
43 340 1000	PROBATION FEES	0	0	0	0
43 340 1100	SOCIAL STUDY FEES	0	0	0	0
43 360 1000	STATE GRANT - JPO/DET-TJPC-A-02-147	0	0	0	0
43 370 9000	STATE GRANT - PROG.SANCT-TJPC-A-02-	0	0	0	0

TOTAL JUVENILE PROB/ FEES FUND REV	0	0	0	0
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BUD REV 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: JUDICIAL DISTRICT FUND REVENUE

PAGE: 14

ACCOUNT NUMBE	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
44 333 2000	STATE AID PER CAPITA	206,850		271,424	271,424
44 333 3100	PRE-SENTENCE INVESTIGATION FUNDING	0			
44 333 4600	TRANSFER TO CCP SUBSTANCE ABUSE	0			
44 340 1000	PROBATION FEES	292,473		357,196	357,196
44 340 2000	LAB FEE	0		0	0
44 340 3000	PROGRAM INCOME	12,000		20,000	20,000
44 360 1000	INTEREST EARNINGS	1,000		4,000	4,000
44 370 9000	OTHER INCOME	0		0	0
44 385 1000	SURPLUS PRIOR YEAR	161,915		7,296	7,296
TOTAL JUDICIAL DIST. FUND REVENUE		<u>674,238</u>	<u>0</u>	<u>659,916</u>	<u>659,916</u>

BUD REV 24

LIMESTONE COUNTY

PAGE: 15

BUDGET

YEAR ENDING 9/30/2024

DEPT: JUDICIAL DISTRICT/SPEC FUND REVENUE

ACCOUNT NUMBEF	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 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	82,663		80,128	80,128
46 333 4000	COUNSELING ONLY PROGRAM	56,936		56,936	56,936
46 333 5000	PRE-TRIAL DIVERSION	42,120		41,120	41,120
46 385 1000	INTERFUND TRANSFER	48,190		54,704	54,704
TOTAL JUDICIAL DIST./SPEC FUND REVENUE		<u>229,909</u>	<u>0</u>	<u>232,888</u>	<u>232,888</u>

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BUD REV 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: LIBRARY FUND REVENUE

PAGE: 16

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
47 340 4000	COUNTY CLERK FEES	4,500		4,500	4,500
47 340 7000	DISTRICT CLERK FEES	7,700		7,700	7,700
47 360 1000	INTEREST EARNINGS	500		2,800	2,800
47 370 9000	OTHER INCOME-FUND BALANCE	2,300		0	0
TOTAL LAW LIBRARY FUND REVENUE		<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>

BUD REV 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: FORFEITURE FUND - FEDERAL REVENUE

PAGE: 17

ACCOUNT NUMBEF				DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
50	340	1000		ASSETS FORFEITED	9,900	0	0	0
50	360	1000		INTEREST EARNINGS	100	0	0	0

TOTAL FORFEITURE FUND-FEDERAL REV	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
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CCP CHAPTER 59
CCP CHAPTER 18

BUD REV 24

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2024
 DEPT: FORFEITURE FUND - STATE REVENUE

PAGE: 18

ACCOUNT NUMBEI	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
51 340 1000	ASSETS FORFEITED	13,200	0	13,200	13,200
51 360 1000	INTEREST EARNINGS	1,800	0	1,800	1,800

TOTAL FORFEITURE FUND-STATE REVEN	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
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CCP CHAPTER 59
 CCP CHAPTER 18

BUD REV 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: CAPITAL PROJECTS FUND REVENUE

PAGE: 19

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
70 310 1100	CURRENT AD VALOREM TAXES	124,000		168,000	128,000
70 310 1200	DELINQUENT AD VALOREM TAXES	8,000		5,000	5,000
70 319 1000	PENALTY AND INTEREST	5,000		3,500	3,500
70 360 1000	INTEREST EARNINGS	3,000		20,000	20,000
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	150,000		365,500	405,500
TOTAL CAPITAL PROJECT FUND REVENUE		<u>290,000</u>	<u>0</u>	<u>562,000</u>	<u>562,000</u>

BUD REV 24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: CAPITAL PROJECTS - CERT OF OBLIGATION - FUND REVENUE

PAGE: 20

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
71 370 2000	TRANSFER FROM GENERAL FUND	0	0	0	0
71 370 1000	CERTIFICATE OF OBLIGATION PAYMENT	850,000	0	850,000	850,000
TOTAL CAP - CERT OF OBLIGATION FUND		<u>850,000</u>	<u>0</u>	<u>850,000</u>	<u>850,000</u>

* THIS IS AN ANNUAL APPROPRIATION FOR THE 2023/2024 FISCAL YEAR. FUTURE BUDGETS/FISCAL YEARS
REMAIN SUBJECT TO APPROPRIATION AS THEY OCCUR.

BUD REV 24

LIMESTONE COUNTY
BUDGET

PAGE: 21

YEAR ENDING 9/30/2024

DEPT: JAIL & DETENTION FACILITY FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
75 360 1000	INTEREST EARNINGS	34,455	0	33,155	33,155
75 370 4100	INMATE HOUSING	0	0	0	0
75 370 4102	INMATE SCHOOL & WORK PROGRAMS	0	0	0	0
75 370 4400	TELEPHONE COMMISSIONS	0	0	0	0
75 370 9000	TRANSFER FROM RESERVE (LCLEC)	0	0	0	0
75 390 1200	TRANSFER FROM GENERAL FUND	0	0	0	0
TOTAL DETENTION FUND REVENUE		<u>34,455</u>	<u>0</u>	<u>33,155</u>	<u>33,155</u>

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: EXPENSE ALL FUNDS

PAGE: 22

DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
GENERAL FUND	15,348,161	5,536,389	16,916,536	16,933,902
OLD FORT PARKER FUND	56,048	32,900	115,511	115,032
ROAD AND BRIDGE FUND	5,015,805	2,893,500	5,231,667	5,216,301
AIRPORT FUND	16,850	16,850	17,650	17,650
WATER CONSERVATION FUND	15,000	15,000	15,000	15,000
JURY FUND	469,072	306,900	467,336	470,385
JUVENILE PROBATION FUND - COUNTY PORTION	493,796	0	485,360	485,360
JUVENILE PROBATION FUND - STATE PORTION	376,432	0	472,844	472,844
JUVENILE PROBATION FUND - FEES	0	0	0	0
ADULT PROBATION FUND -SUPERVISION	674,238	0	659,916	659,916
ADULT PROBATION FUND - COMMUNITY SERV.	91,785	0	95,234	95,234
ADULT PROBATION FUND - SUBSTANCE ABUSE	81,336	0	81,931	81,931
ADULT PROBATION FUND - PRE-TRIAL DIVERSION	56,788	0	55,723	55,723
LAW LIBRARY FUND	15,000	15,000	15,000	15,000
FORFEITURE FUND - FEDERAL	10,000	0	0	0
FORFEITURE FUND - STATE	15,000	0	15,000	15,000
CAPITAL PROJECTS FUND	290,000	0	562,000	562,000
CAP - PFC - LCLEC - LEASE FUND	850,000	850,000	850,000	850,000
JAIL AND DETENTION CENTER FUND	34,455	33,155	33,155	33,155
 TOTAL LIMESTONE COUNTY FUNDS EXPENSE	 <u>23,909,765</u>	 <u>9,699,694</u>	 <u>26,089,863</u>	 <u>26,094,434</u>

BUDEXP24

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2024
 DEPT: EXPENSE ALL FUNDS

EXPENDITURES	GENERAL FUNDS	ROAD & BRIDGE FUNDS	ALL OTHER FUNDS COMBINED	TOTAL ALL FUNDS
INDIGENT HEALTH CARE	165,350	0	0	165,350
PERSONNEL SERVICES	7,967,230	1,477,795	1,161,020	10,606,045
BENEFITS	3,278,882	645,006	363,996	4,287,885
SUPPLIES	254,150	1,517,500	31,050	1,802,700
OTHER SERVICES AND CHARGES	5,321,575	767,500	458,779	6,547,854
CAPITAL OUTLAY	1,694,100	508,500	32,000	2,234,600
RESERVE FOR CONTINGENCY & EMERGENCY	150,000	300,000	0	450,000
 TOTAL EXPENDITURES	 <u>18,831,287</u>	 <u>5,216,301</u>	 <u>2,046,845</u>	 <u>26,094,434</u>

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: GENERAL FUND EXPENSE - COUNTY JUDGE

PAGE: 23

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 400 1010	SALARY, ELECTED OFFICIAL *	101,657		105,574	104,814
12 400 1050	SALARY, SECRETARY	43,070		45,343	44,912
12 400 1100	COUNTY COURT REPORTERS	0		0	0
12 400 1600	JURY COMMISSIONS	0		0	0
12 400 2010	SOCIAL SECURITY TAXES	11,163		11,637	11,775
12 400 2020	GROUP HEALTH & LIFE INSURANCE	22,363		23,484	23,484
12 400 2030	RETIREMENT	10,886		11,150	11,283
12 400 3100	OFFICE SUPPLIES	3,000	3,000	3,000	3,000
12 400 3110	POSTAGE	525	525	525	525
12 400 3300	GAS, OIL & LUBE	750	250	250	250
12 400 3392	FOOD FOR JURORS	500	500	500	500
12 400 3900	LAW BOOK SUPPLEMENTS	1,500	0	0	0
12 400 4000	COURT APPOINTED COUNSEL	40,000	40,000	40,000	40,000
12 400 4100	COURT APPOINTED INTERPRETOR	750	500	500	500
12 400 4200	TELEPHONE	485		0	0
12 400 4260	TRAVEL ALLOWANCE *	3,000	3,000	3,000	3,000
12 400 4270	OUT OF COUNTY TRAVEL	500	0	0	0
12 400 4280	CONFERENCES, SCHOOLS & DUES	2,000	2,500	2,500	2,500
12 400 4282	PROBATE SCHOOL EXPENSE	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
12 400 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 400 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL COUNTY JUDGE EXPENSE		243,350	51,475	248,663	247,743

*Includes State Supplement of \$25,200

*Travel Allowance Eff 10/1/2022. To be paid thru Payroll Bi-weekly.

BUDEXP24

LIMESTONE COUNTY

PAGE: 24

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - COMMISSIONERS COURT

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 401 1010	SALARY, ELECTED OFFICIAL	178,929		187,255	185,495
12 401 2010	SOCIAL SECURITY TAXES	16,901		17,538	17,403
12 401 2020	GROUP HEALTH & LIFE INSURANCE	44,726		46,968	46,968
12 401 2021	RETIREE INSURANCE	90,000		108,000	108,000
12 401 2030	RETIREMENT	16,481		16,804	16,675
12 401 2270	ACCRUED VACATIONS	30,000		30,000	30,000
12 401 2300	EMPLOYEE BANK CHARGES (DIR. DEPOSIT)	500	500	500	500
12 401 3100	OFFICE SUPPLIES	100	100	100	100
12 401 3110	POSTAGE	0		0	0
12 401 4040	AMBULANCE SURVICE SUBSIDY	60,106	60,000	61,006	61,006
12 401 4050	AUTOPSIES	35,000	35,000	35,000	35,000
12 401 4051	MEDICAL/HOSPITAL COMMITMENT	5,000	3,500	3,500	3,500
12 401 4052	BURIAL FEES	500	1,000	1,000	1,000
12 401 4053	OSS EXPENSE	4,000	4,000	4,000	4,000
12 401 4085	CONSULTING FEES	0		0	0
12 401 4200	TELEPHONE	0		0	0
12 401 4250	OUT OF COUNTY TRAVEL	150	0	0	0
12 401 4260	TRAVEL ALLOWANCE - COMMISSIONERS	12,000	12,000	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	5,400	5,400	5,400
12 401 4300	ADVERTISING AND LEGAL NOTICES	4,000	4,000	4,000	4,000
12 401 4509	RURAL FIRE ASSOCIATION EXPENSES	5,000		0	0
12 401 4510	RURAL FIRE CONTRACTS	243,730	243,730	243,730	243,730
12 401 4511	RECYCLING CENTER - CITY OF GROESBECK	0		0	0
12 401 4512	AUTHORIZED AGENT (TCEQ) CONTRACT	23,000	23,000	23,000	23,000
12 401 4520	POSTAGE MACHINE AND METER	5,000	5,000	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	40,000	40,000	40,000
12 401 4675	CHILD WELFARE BOARD	1,500	5,000	1,500	1,500
12 401 4900	COURTHOUSE CONCESSIONS	1,250	1,250	1,250	1,250
12 401 4920	BONDS	3,500	5,000	5,000	5,000
12 401 4980	COUNTY OWNED PARKS	2,500	2,500	2,500	2,500
12 401 4990	MISCELLANEOUS - HEALTHY COUNTY	1,000	1,000	1,000	1,000
12 401 4991	ARPA - AMERICAN RESCUE PLAN	0		229,816	229,816
12 401 5600	FURNITURE & EQUIPMENT <\$5,000	0		0	0
12 401 5700	FURNITURE & EQUIPMENT > \$5,000	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
TOTAL COMMISSIONER'S COURT EXPENSE		983,373	625,480	1,259,367	1,257,344

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024

PAGE: 25

DEPT: GENERAL FUND EXPENSE - COUNTY CLERK

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 403 1010	SALARY, ELECTED OFFICIAL	56,380		59,283	58,726
12 403 1040	SALARY, DEPUTY CLERKS	156,744		162,904	161,390
12 403 2010	SOCIAL SECURITY TAXES	16,304		16,997	16,839
12 403 2020	GROUP HEALTH & LIFE INSURANCE	55,910		58,710	58,710
12 403 2030	RETIREMENT	15,899		16,286	16,135
12 403 3100	OFFICE SUPPLIES	9,000	9,000	9,000	9,000
12 403 3110	POSTAGE	3,000	2,500	2,500	2,500
12 403 3350	RECORDS MANAGEMENT SUPPLIES	40,000	40,000	40,000	40,000
12 403 3460	BOOK RESTORATION	0		0	0
12 403 4200	TELEPHONE	0		0	0
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
12 403 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 403 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 404 1040	RECORDS MANAGEMENT - SALARIES	35,739		37,596	37,249
12 404 1090	RECORDS MANAGEMENT - EXTRA LABOR	0		0	0
12 404 2010	RECORDS MANAGEMENT - S/S TAX	2,734		2,876	2,850
12 404 2020	RECORDS MANAGEMENT - HEALTH INS	11,182		11,742	11,742
12 404 2030	RECORDS MANAGEMENT - RETIREMENT	2,670		2,756	2,730
12 404 3470	RECORDS MANAGEMENT - PRESERVATION	5,000	5,000	5,000	5,000
12 404 3480	RECORDS MANAGEMENT - ARCHIVE	130,000	130,000	130,000	130,000
TOTAL COUNTY CLERK EXPENSE		<u>544,762</u>	<u>190,700</u>	<u>559,850</u>	<u>557,070</u>

BUDEXP24

LIMESTONE COUNTY

PAGE: 26

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - VETERANS SERVICE OFFICER

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 405 1500	SALARY, ELECTED OFFICIAL	19,406		19,229	19,046
12 405 2010	SOCIAL SECURITY TAXES	1,485		1,471	1,457
12 405 2020	GROUP HEALTH & LIFE INSURANCE	0		0	0
12 405 2030	RETIREMENT	1,448		1,409	1,396
12 405 3100	OFFICE SUPPLIES	150	250	250	250
12 405 3110	POSTAGE	75	75	75	75
12 405 4200	TELEPHONE	0		0	0
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
12 405 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 405 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL VETERANS SERVICE EXPENSE		23,163	925	23,035	22,824

BUDEXP24

LIMESTONE COUNTY

PAGE: 27

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 409 2040	WORKERS COMPENSATION INSURANCE	65,000	62,000	71,780	71,780
12 409 2060	UNEMPLOYMENT INSURANCE	15,000	15,000	15,000	15,000
12 409 3300	GAS, OIL & LUBRICANTS	90,000	120,000	120,000	120,000
12 409 4000	COST FROM LAW SUITS	0	0	0	0
12 409 4010	OUTSIDE AUDIT FEES	36,000	36,000	36,000	36,000
12 409 4060	APPRAISAL DISTRICT ALLOCATION	372,200	372,200	372,200	372,200
12 409 4065	ANIMAL CONTROL PROJECT	1,000	0	0	0
12 409 4100	ATTORNEY FEES, SUITS AGAINST COUNTY	20,000	20,000	20,000	20,000
12 409 4200	TELEPHONE / INTERNET	20,000	36,000	51,000	51,000
12 409 4350	MUSEUM	2,400	2,400	2,400	2,400
12 409 4360	HISTORICAL COMMISSION	1,600	1,600	1,600	1,600
12 409 4530	COPIER LEASE AGREEMENT	50,000	48,000	48,000	48,000
12 409 4535	JP TECHNOLOGY FEE EXPENSE *	5,000	0	5,000	5,000
12 409 4910	LIABILITY INSURANCE	160,000	160,000	150,000	150,000
12 409 4911	AUTO AND EQUIPMENT INSURANCE	40,000	48,000	25,000	25,000
12 409 4912	THEFT AND FIRE INSURANCE - BUILDING	90,000	175,000	185,000	185,000
12 409 4960	SENIOR CITIZENS PROJECTS	90,000	90,000	90,000	90,000
12 409 4961	CASA	15,000	18,000	15,000	15,000
12 409 4962	LARA'S HOUSE	1,000	2,000	2,000	2,000
12 409 4970	M.H.M.R	20,000	0	0	0
12 700 2500	TRANSFERS TO AIRPORT	0	0	0	0
12 700 3300	TRANSFERS TO DAM MAINTENANCE	15,000	0	15,000	15,000
12 700 4100	TRANSFERS TO JUVENILE PROBATION	0	0	97,728	97,728
12 700 7100	TRANSFERS TO CERTIFICATE OF OBLIGATION	850,000	850,000	850,000	850,000
12 700 7500	TRANSFERS TO LCDC - PROJECT WORK	0	0	0	0
TOTAL NON-DEPARTMENTAL EXPENSE		1,959,200	2,056,200	2,172,708	2,172,708

* JP TECHNOLOGY FEE EXPENSE MOVED FROM DATA PROCESS DEPT eff 10/01/2022

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

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024

PAGE: 28

DEPT: GENERAL FUND EXPENSE - DISTRICT CLERK

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 450 1010	SALARY, ELECTED OFFICIAL	58,120		61,023	60,466
12 450 1040	SALARY, DEPUTY CLERKS	187,453		196,110	194,249
12 450 1070	TEMPORARY HELP	0		0	0
12 450 2010	SOCIAL SECURITY TAXES	18,786		19,671	19,486
12 450 2020	GROUP HEALTH & LIFE INSURANCE	67,090		70,452	70,452
12 450 2030	RETIREMENT	18,320		18,848	18,671
12 450 3100	OFFICE SUPPLIES	11,000	11,000	11,000	11,000
12 450 3110	POSTAGE	1,700	1,800	1,800	1,800
12 450 3470	RECORDS MANAGEMENT PRESERVATION	0		0	0
12 450 4200	TELEPHONE	0		0	0
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
12 450 5600	FURNITURE & EQUIPMENT < \$5,000	0	1,500	1,500	1,500
12 450 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL DISTRICT CLERK EXPENSE		<u>366,969</u>	<u>18,800</u>	<u>384,904</u>	<u>382,123</u>
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
12 451 2010	SOCIAL SECURITY TAXES	880		880	880
12 451 2030	RETIREMENT	560		550	550
TOTAL D/C - RECORDS MANAGEMENT		<u>12,939</u>	<u>0</u>	<u>12,930</u>	<u>12,930</u>
TOTAL DISTRICT CLERK DEPT EXPENSE		<u>379,908</u>	<u>18,800</u>	<u>397,833</u>	<u>395,053</u>

BUDEXP24

LIMESTONE COUNTY

PAGE: 29

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 1

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 455 1010	SALARY, ELECTED OFFICIAL	54,637		57,347	56,828
12 455 1030	SALARY, SECRETARY	38,280		40,238	39,870
12 455 1035	DAMON ALLEN ACT STIPEND - CLERK *	0		1,800	1,800
12 455 2010	SOCIAL SECURITY TAXES	7,108		7,603	7,535
12 455 2020	GROUP HEALTH & LIFE INSURANCE	22,363		23,484	23,484
12 455 2030	RETIREMENT	6,932		7,285	7,220
12 455 3100	OFFICE SUPPLIES	750	800	800	800
12 455 3110	POSTAGE	250	300	300	300
12 455 4200	TELEPHONE	290	2,900	1,850	1,850
12 455 4260	TRAVEL ALLOWANCE - REIMBURSEMENT	800	800	800	800
12 455 4270	OUT OF COUNTY TRAVEL	500	500	500	500
12 455 4280	CONFERENCES, SCHOOLS & DUES	800	800	800	800
12 455 4520	REPAIR OF EQUIPMENT	0		0	0
12 455 5600	FURNITURE & EQUIPMENT < \$5,000	0	300	300	300
12 455 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 455 5900	LAW BOOKS	0		0	0
TOTAL JUSTICE OF THE PEACE PCT 1 EXP		<u>132,710</u>	<u>6,400</u>	<u>143,107</u>	<u>142,087</u>

*DAMON ALLEN ACT STIPEND (eff 11/21/2022)

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024

PAGE: 30

DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 2

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 456 1010	SALARY, ELECTED OFFICIAL	52,717		55,427	54,908
12 456 1030	SALARY, SECRETARY	37,900		39,858	39,490
12 456 1035	DAMON ALLEN ACT STIPEND - CLERK *	0		1,800	1,800
12 456 2010	SOCIAL SECURITY TAXES	6,932		7,427	7,359
12 456 2020	GROUP HEALTH & LIFE INSURANCE	22,363		23,484	23,484
12 456 2030	RETIREMENT	6,760		7,116	7,051
12 456 3100	OFFICE SUPPLIES	750	750	750	750
12 456 3110	POSTAGE	250	250	250	250
12 456 4200	TELEPHONE	0		0	0
12 456 4260	TRAVEL ALLOWANCE - REIMBURSEMENT	1,500	2,700	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
12 456 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 456 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 456 5900	LAW BOOKS	0		0	0
TOTAL JUSTICE OF THE PEACE PCT 2 EXP		<u>130,172</u>	<u>4,700</u>	<u>138,612</u>	<u>137,592</u>

*DAMON ALLEN ACT STIPEND (eff 11/21/2022)

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024

PAGE: 31

DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 3

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 457 1010	SALARY, ELECTED OFFICIAL	54,637		57,347	56,828
12 457 1030	SALARY, SECRETARY	36,870		38,828	38,460
12 457 1035	DAMON ALLEN ACT STIPEND - CLERK	0		1,800	1,800
12 457 2010	SOCIAL SECURITY TAXES	7,000		7,495	7,427
12 457 2020	GROUP HEALTH & LIFE INSURANCE	22,363		23,484	23,484
12 457 2030	RETIREMENT	6,826		7,182	7,117
12 457 3100	OFFICE SUPPLIES	900	900	900	900
12 457 3110	POSTAGE	400	400	400	400
12 457 4200	TELEPHONE	470	470	470	470
12 457 4260	TRAVEL ALLOWANCE - REIMBURSEMENT	600	800	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
12 457 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 457 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 457 5900	LAW BOOKS	0		0	0
TOTAL JUSTICE OF THE PEACE PCT 3 EXP		<u>131,267</u>	<u>3,770</u>	<u>139,706</u>	<u>138,686</u>

*DAMON ALLEN ACT STIPEND (eff 11/21/2022)

BUDEXP24

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2024
 DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 4

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 458 1010	SALARY, ELECTED OFFICIAL	54,637		57,347	56,828
12 458 1030	SALARY, SECRETARY	37,850		39,808	39,440
12 458 1035	DAMON ALLEN ACT STIPEND - CLERK	0		1,800	1,800
12 458 2010	SOCIAL SECURITY TAXES	7,075		7,570	7,502
12 458 2020	GROUP HEALTH & LIFE INSURANCE	22,363		23,484	23,484
12 458 2030	RETIREMENT	7,075		7,253	7,188
12 458 3100	OFFICE SUPPLIES	1,000	1,200	1,200	1,200
12 458 3110	POSTAGE	200		200	200
12 458 4200	TELEPHONE	330	0	0	0
12 458 4260	TRAVEL ALLOWANCE - REIMBURSEMENT	1,500	1,500	1,500	1,500
12 458 4270	OUT OF COUNTY TRAVEL	250	0	0	250
12 458 4280	CONFERENCES, SCHOOLS & DUES	700	0	0	700
12 458 4520	REPAIR OF EQUIPMENT	0		0	0
12 458 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 458 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 458 5900	LAW BOOKS	0		0	0
TOTAL JUSTICE OF THE PEACE PCT 4 EXP		132,981	2,700	140,162	140,093

*DAMON ALLEN ACT STIPEND (eff 11/21/2022)

BUDEXP24

LIMESTONE COUNTY

PAGE: 33

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - COUNTY ATTORNEY

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 475 1010	SALARY, ELECTED OFFICIAL	16,211		16,839	16,714
12 475 1040	SALARY, STAFF	434,287		436,688	448,107
12 475 1045	SALARY, SB 22 SUPPLEMENT	0		145,000	175,000
12 475 2010	SOCIAL SECURITY TAXES	34,463		45,787	48,946
12 475 2020	GROUP HEALTH & LIFE INSURANCE	89,453		93,936	93,936
12 475 2030	RETIREMENT	33,607		43,872	46,899
12 475 3100	OFFICE SUPPLIES	13,000	13,000	13,000	13,000
12 475 4200	TELEPHONE	0		0	0
12 475 4270	OUT OF COUNTY TRAVEL	3,000	3,000	3,000	3,000
12 475 4280	CONFERENCES, SCHOOLS & DUES	6,500	8,500	8,500	8,500
12 475 4890	INVESTIGATIVE EXPENSE	10,000	9,000	8,000	8,000
12 475 5600	FURNITURE & EQUIPMENT < \$5,000	1,000		0	0
12 475 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 475 5900	LAW BOOKS	8,500	5,500	5,500	5,500
	COUNTY ATTORNEY EXPENSE	<u>650,021</u>	<u>39,000</u>	<u>820,122</u>	<u>867,602</u>
	VICTIMS ASSISTANCE COORDINATOR				
12 477 1040	SALARY, VICTIMS ASSISTANCE COORD	42,914		43,034	44,737
12 477 1045	SALARY, SB 22 SUPPLEMENT	0		30,000	0
12 477 2010	SOCIAL SECURITY TAXES	3,283		5,587	3,422
12 477 2020	GROUP HEALTH & LIFE INSURANCE	11,182		11,742	11,742
12 477 2030	RETIREMENT	3,201		5,353	3,279
12 477 3100	SUPPLIES	600	600	600	600
12 477 3110	POSTAGE	550	550	550	550
12 477 4270	OUT OF COUNTY TRAVEL	1,035	1,035	1,035	1,035
12 477 4280	CONFERENCES, SCHOOLS & DUES	600	600	600	600
	VICTIM ASSISTANCE COORDINATOR	<u>63,365</u>	<u>2,785</u>	<u>98,501</u>	<u>65,966</u>
	TOTAL COUNTY ATTORNEY EXPENSE	<u>713,387</u>	<u>41,785</u>	<u>918,624</u>	<u>933,568</u>

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: GENERAL FUND EXPENSE - ELECTIONS

PAGE: 34

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 490 1040	ELECTIONS ADMINISTRATOR	45,078		47,332	46,906
12 490 1070	SALARY, TEMPORARY HELP	3,500	3,750	3,750	3,750
12 490 2010	ELECTIONS S/S TAX	5,629		7,503	7,471
12 490 2020	HEALTH INSURANCE	11,182		11,742	11,742
12 490 2030	RETIREMENT	3,624		3,744	3,713
12 490 3100	OFFICE SUPPLIES	1,500	1,500	1,500	1,500
12 490 3110	POSTAGE	1,500	1,500	1,500	1,500
12 490 4200	TELEPHONE	0		0	0
12 490 4260	TRAVEL	100	100	100	100
12 490 4280	CONFERENCE, SCHOOLS, DUES	0		0	0
12 490 4900	ELECTION WORKERS - LABOR	25,000	32,000	32,000	32,000
12 490 4901	PROGRAMMING AND ELECTION SUPPORT	25,000	25,000	25,000	25,000
12 490 4902	EQUIPMENT AND REPAIR	300	400	400	400
12 490 4903	COMMUNICATIONS	400	250	250	250
12 490 4904	SUPPLIES AND BALLOTS	2,500	2,500	2,500	2,500
12 490 4905	BUILDING USE	750	750	750	750
12 490 4906	ELECTION TRAINING	1,500	1,500	1,500	1,500
12 490 4907	DELIVERY SUPPLIES	1,500	2,500	2,500	2,500
12 490 4908	TRUCK RENTAL	0		0	0
12 490 4910	CONTRACT ELECTIONS	17,000	15,000	15,000	15,000
12 490 4911	MISCELLANEOUS	2,500	2,500	2,500	2,500
12 490 4912	DRE EXPENDITURES	0	20,000	20,000	20,000
12 490 4913	ELECTIONS COVID RESPONSE GRANT	0		0	0
12 490 4914	HAVA GRANT - CARES (COVID-19)	0		0	0
12 490 4915	HAVA GRANT - EDUCATION	0		0	0
12 490 4916	HAVA GRANT - ACCESSIBILITY	0		0	0
12 490 4917	HAVA GRANT - COMPLIANCE	0		0	0
12 490 4918	HAVA GRANT - TEAM (VOTER REGISTRATION)	0		0	0
12 490 4919	HAVA GRANT - POLLING PLACE ACCESS	0		0	0
12 490 4920	HAVA GRANT - OPPORTUNITY FOR ACCESS	0		0	0
12 490 4990	CHAPTER 19 EXPENSE REIMBURSEMENT	0	6,325	6,325	6,325
	TOTAL ELECTION EXPENSE	148,563	115,575	185,897	185,407

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: GENERAL FUND EXPENSE - AUDITOR

PAGE: 35

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 495 1020	SALARY, APPOINTED OFFICIAL	60,446		63,498	62,911
12 495 1030	SALARY, ASSISTANT AUDITORS	130,997		137,706	136,436
12 495 2010	SOCIAL SECURITY TAXES	14,645		15,392	15,250
12 495 2020	GROUP HEALTH & LIFE INSURANCE	44,726		46,968	46,968
12 495 2030	RETIREMENT	14,282		15,876	14,612
12 495 3100	OFFICE SUPPLIES	3,100	3,100	3,100	3,100
12 495 3110	POSTAGE	200	400	400	400
12 495 4200	TELEPHONE	0		0	0
12 495 4260	TRAVEL	1,000	1,000	1,000	1,000
12 495 4280	CONFERENCES, SCHOOLS & DUES	5,700	5,500	5,000	5,000
12 495 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 495 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL COUNTY AUDITOR EXPENSE		275,096	10,000	288,941	285,677

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

BUDEXP24

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2024
 DEPT: GENERAL FUND EXPENSE - COUNTY TREASURER

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 497 1010	SALARY, ELECTED OFFICIAL	57,330		60,233	59,676
12 497 1030	SALARY, ASSISTANT TREASURER	39,948		42,041	41,647
12 497 1070	SALARY, TEMPORARY HELP	0		0	0
12 497 2010	SOCIAL SECURITY TAXES	7,442		7,824	7,751
12 497 2020	GROUP HEALTH & LIFE INSURANCE	22,363		23,484	23,484
12 497 2030	RETIREMENT	7,257		7,497	7,427
12 497 3100	OFFICE SUPPLIES	4,500	4,500	4,500	4,500
12 497 3110	POSTAGE	2,100	2,100	2,100	2,100
12 497 4200	TELEPHONE	0		0	0
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
12 497 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 497 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL COUNTY TREASURER EXPENSE		143,690	9,350	150,429	149,335

BUDEXP24

LIMESTONE COUNTY

PAGE: 37

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - COUNTY TAX ASSESSOR COLLECTOR

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 499 1010	SALARY, ELECTED OFFICIAL	57,910		60,813	60,256
12 499 1040	SALARY , DEPUTY TAX A/C	275,993		290,418	287,700
12 499 1070	SALARY, TEMPORARY HELP	15,340	18,000	18,000	18,000
12 499 2010	SOCIAL SECURITY TAXES	26,717		28,246	27,996
12 499 2020	GROUP HEALTH & LIFE INSURANCE	89,453		93,936	93,936
12 499 2030	RETIREMENT	26,054		27,065	26,825
12 499 3100	OFFICE SUPPLIES	6,500	5,500	5,500	5,500
12 499 3110	POSTAGE	20,000	23,000	23,000	23,000
12 499 3390	TAX ROLL SUPPLIES	16,000	16,000	16,000	16,000
12 499 4200	TELEPHONE	0		0	0
12 499 4260	TRAVEL	2,200	2,000	2,000	2,000
12 499 4280	CONFERENCES, SCHOOLS & DUES	5,500	3,500	3,500	3,500
12 499 4520	REPAIR OF EQUIPMENT	0		0	0
12 499 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 499 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL COUNTY TAX A/C EXPENSE		<u>541,667</u>	<u>68,000</u>	<u>568,478</u>	<u>564,712</u>

BUDEXP24

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2024
 DEPT: GENERAL FUND EXPENSE - DATA PROCESSING

PAGE: 38

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 503 1500	SALARY, IT TECHNICIANS	136,110		162,541	161,006
12 503 2010	SOCIAL SECURITY TAXES	10,412		12,434	12,317
12 503 2020	GROUP HEALTH INSURANCE	33,545		35,226	35,226
12 503 2030	RETIREMENT	10,154		11,914	11,802
12 503 3100	OFFICE SUPPLIES	250	250	250	250
12 503 3110	POSTAGE	0		0	0
12 503 4200	TELEPHONE	1,900		2,772	2,772
12 503 4270	TRAVEL	500	0	0	0
12 503 4280	CONFERENCE SCHOOLS & DUES	500	0	0	0
12 503 4500	CABLING AND INSTALLATION	500	500	500	500
12 503 4520	IT CONTRACT WORK/REPAIRS/ASSISTANCE	10,000	10,000	10,000	10,000
12 503 4530	COMPUTER MAINTENANCE AGREEMENT	345,000	425,000	425,000	425,000
12 503 4540	CYBERSECURITY TRAINING FEE			600	600
12 503 4750	DATA CONVERSION EXPENSE YEAR	0		0	0
12 503 4800	DATA CONVERSION TRAINING EXPENSE	0		0	0
12 503 4900	MISCELANOUS	1,000	1,000	1,000	1,000
12 503 5720	COMPUTERS AND SOFTWARE	56,500	65,000	65,000	65,000
TOTAL DATA PROCESSING EXPENSE		606,371	501,750	727,238	725,473

BUDEXP24

LIMESTONE COUNTY

PAGE: 39

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - FACILITIES MANAGEMENT

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 516 1150	SALARY, DIRECTOR OF MAINTENANCE	49,860		52,448	51,954
12 516 1150	SALARIES, CUSTODIAL	67,854		71,480	70,802
12 516 2010	SOCIAL SECURITY TAXES	9,005		9,480	9,391
12 516 2020	GROUP HEALTH & LIFE INSURANCE	33,545		35,226	35,226
12 516 2030	RETIREMENT	8,781		9,084	8,998
12 516 2040	CONTRACT LABOR	7,600	7,600	7,600	7,600
12 516 2050	UNIFORM EXPENSE	500	600	600	600
12 516 3100	OFFICE SUPPLIES	600	600	600	600
12 516 3300	VEHICLE FUEL AND MAINTENANCE	3,000	3,000	3,000	3,000
12 516 3320	CLEANING AND JANITORIAL SUPPLIES	8,000	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	4,000	4,000	4,000
12 516 4200	TELEPHONE/INTERNET	300	300	300	300
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	50,000	50,000	50,000
12 516 4420	UTILITIES - MEXIA ANNEX	6,000	7,000	7,000	7,000
12 516 4430	UTILITIES - COOLIDGE ANNEX	2,400	2,400	2,400	2,400
12 516 4440	UTILITIES - LAW ENFORCEMENT CENTER (OLD)	13,000	15,000	15,000	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	120,000	120,000	120,000
12 516 4500	REPAIRS & MAINTENANCE - BUILDING	30,000	30,000	30,000	30,000
12 516 4501	REPAIRS & MAINTENANCE - LCLEC	40,000	40,000	40,000	40,000
12 516 4502	REPAIRS & MAINGENANCE - JUVENILE	1,000	1,000	1,000	1,000
12 516 4511	REPAIRS & MAINTENANCE - ELEVATOR	3,800	5,000	5,000	5,000
12 516 4530	REPAIRS & MAINTENANCE - EQUIPMENT	1,500	1,500	1,500	1,500
12 516 4550	COMMUNICATION TOWER EXPENSE	5,000	5,000	5,000	5,000
12 516 4570	EXTERMINATE AND FUMIGATE	13,500	13,500	13,500	13,500
12 516 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
12 516 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
12 516 5795	ENERGY EFFICIENCY GRANT EXPENSE	0		0	0
TOTAL FACILITIES MANAGEMENT EXPENSE		529,746	338,500	516,218	514,871

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024

PAGE: 40

DEPT: GENERAL FUND EXPENSE - COUNTY FAIRGROUNDS

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 517 1070	SALARIES, TEMPORARY HELP	7500		0	0
12 517 1150	SALARIES, FACILITIES MANAGER	50,000		52,560	52,060
12 517 1160	SALARIES, FAIRGROUNDS	0		39,402	39,028
12 517 2010	SOCIAL SECURITY TAXES	4,399		7,035	6,968
12 517 2020	GROUP HEALTH & LIFE INSURANCE	11,182		23,484	23,484
12 517 2030	RETIREMENT	4,290		6,741	6,677
12 517 2040	CONTRACT LABOR	0		0	0
12 517 3100	OFFICE SUPPLIES	200	100	100	100
12 517 3300	VEHICLE FUEL & MAINTENANCE	1,500	1,000	1,000	1,000
12 517 3320	CLEANING AND JANITORIAL SUPPLIES	2,000	2,500	2,500	2,500
12 517 3330	PAINT & PAINTING SUPPLIES	0		0	0
12 517 4200	TELEPHONE	945	945	945	945
12 517 4280	CONF SCHOOLS DUES & TRAVEL			2,000	2,000
12 517 4460	UTILITIES - COUNTY SHOW BARN	30,000	35,000	35,000	35,000
12 517 4500	REPAIRS & MAINTENANCE - BUILDING	15,000	20,000	20,000	20,000
12 517 5600	FURNITURE AND EQUIPMENT < \$5,000	4,000	2,000	2,000	2,000
12 517 5700	FURNITURE AND EQUIPMENT > \$5,000	0	60,000	60,000	0
12 517 5744	SPONSORSHIP BANNERS/EXPENSES	0		2,000	2,000
12 517 5745	DONATIONS - SPECIAL PROJECTS	2,500	2,500	2,500	2,500
TOTAL COUNTY FAIRGROUNDS EXPENSE		133,515	124,045	257,267	196,262

BUDEXP24

LIMESTONE COUNTY

PAGE: 41

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 1

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 551 1010	SALARY, ELECTED OFFICIAL	46,470		48,774	48,337
12 551 2010	SOCIAL SECURITY TAXES	4,014		4,190	4,157
12 551 2020	GROUP HEALTH & LIFE INSURANCE	11,182		11,742	11,742
12 551 2030	RETIREMENT	3,914		4,015	3,983
12 551 2050	UNIFORM EXPENSE	200	200	200	200
12 551 3100	OFFICE SUPPLIES	200	200	200	200
12 551 3110	POSTAGE	200	200	200	200
12 551 4260	TRAVEL ALLOWANCE	6,000	7,800	6,000	6,000
12 551 4270	OUT OF COUNTY TRAVEL	100	100	0	0
12 551 4280	CONFERENCES, SCHOOLS & DUES	300	300	300	300
12 551 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 551 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL CONSTABLE PRECINCT 1 EXP		<u>72,580</u>	<u>8,800</u>	<u>75,621</u>	<u>75,119</u>

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

BUDEXP24

LIMESTONE COUNTY
BUDGET

PAGE: 42

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 2

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 552 1010	SALARY, ELECTED OFFICIAL	44,920		47,224	46,787
12 552 2010	SOCIAL SECURITY TAXES	3,895		4,072	4,038
12 552 2020	GROUP HEALTH & LIFE INSURANCE	11,182		11,742	11,742
12 552 2030	RETIREMENT	3,799		3,901	3,869
12 552 2050	UNIFORM EXPENSE	200	0	0	0
12 552 3100	OFFICE SUPPLIES	50		0	50
12 552 3110	POSTAGE	50	250	250	250
12 552 4200	TELEPHONE	0		0	0
12 552 4260	TRAVEL ALLOWANCE *	6,000	9,600	6,000	6,000
12 552 4270	OUT OF COUNTY TRAVEL	500	0	0	0
12 552 4280	CONFERENCES, SCHOOLS & DUES	300	0	0	300
12 552 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 552 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL CONSTABLE PRECINCT 2 EXP		70,896	9,850	73,189	73,036

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

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024

PAGE: 43

DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 3

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 553 1010	SALARY, ELECTED OFFICIAL	44,830		47,134	46,697
12 553 2010	SOCIAL SECURITY TAXES	3,888		4,065	4,031
12 553 2020	GROUP HEALTH & LIFE INSURANCE	11,182		11,742	11,742
12 553 2030	RETIREMENT	3,792		3,895	3,863
12 553 2050	UNIFORM EXPENSE	250		0	0
12 553 3100	OFFICE SUPPLIES	500	0	500	500
12 553 3110	POSTAGE	25	0	25	25
12 553 3370	K-9 EXPENSES	0		0	0
12 553 4200	TELEPHONE	460	0	0	0
12 553 4260	TRAVEL ALLOWANCE	6,000	0	6,000	6,000
12 553 4270	OUT OF COUNTY TRAVEL	100	0	100	100
12 553 4280	CONFERENCES, SCHOOLS & DUES	300	0	300	300
12 553 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 553 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL CONSTABLE PRECINCT 3 EXP		<u>71,327</u>	<u>0</u>	<u>73,760</u>	<u>73,258</u>

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

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024

PAGE: 44

DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 4

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 554 1010	SALARY, ELECTED OFFICIAL	46,330		48,634	48,197
12 554 2010	SOCIAL SECURITY TAXES	4,003		4,180	4,146
12 554 2020	GROUP HEALTH & LIFE INSURANCE	11,182		11,742	11,742
12 554 2030	RETIREMENT	3,904		4,005	3,973
12 554 2050	UNIFORM EXPENSE	200	200	200	200
12 554 3100	OFFICE SUPPLIES	350	350	100	100
12 554 3110	POSTAGE	200	200	100	100
12 554 4200	TELEPHONE	0		0	0
12 554 4260	TRAVEL ALLOWANCE *	6,000	9,600	6,000	6,000
12 554 4270	OUT OF COUNTY TRAVEL	100	0	0	0
12 554 4280	CONFERENCES, SCHOOLS & DUES	300	300	300	300
12 554 5600	FURNITURE & EQUIPMENT < \$5,000	0	2,300	0	0
12 554 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL CONSTABLE PRECINCT 4 EXP		<u>72,569</u>	<u>12,950</u>	<u>75,260</u>	<u>74,758</u>

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

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024

PAGE: 45

DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
- LAW ENFORCEMENT

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 559 1010	SALARY, ELECTED OFFICIAL *	64,860		64,980	67,374
12 559 1020	SHERIFF SALARY, SB 22 SUPPLEMENT			15,150	12,756
12 559 1030	SALARY, CLERICAL	154,420		171,620	170,033
12 559 1040	SALARY, LAW ENFORCEMENT	1,062,803		1,065,625	1,106,660
12 559 1045	SALARY, LAW ENFORCEMENT, SB 22 SUPPLEMEN	0		0	0
12 559 1090	EXTRA LABOR	35,000		35,000	35,000
12 559 1095	HOLIDAY PAY	0		0	0
12 559 2010	SOCIAL SECURITY TAXES	100,757		120,767	120,659
12 559 2020	GROUP HEALTH & LIFE INSURANCE	301,903		305,292	305,292
12 559 2030	RETIREMENT	98,254		115,716	115,612
12 559 2050	UNIFORM ALLOWANCE	12,500	12,500	12,500	12,500
12 559 3100	OFFICE SUPPLIES	11,500	11,500	10,000	10,000
12 559 3110	POSTAGE	11,000	11,500	6,000	6,000
12 559 3300	GAS, OIL, AND LUBRICANTS	10,000		10,000	10,000
12 559 3340	AMMUNITION	6,323	6,000	2,500	2,500
12 559 3350	ESTRAY EXPENSES	2,500	2,500	2,500	2,500
12 559 3360	OFFICER SAFETY FUND - DONATIONS	5,000	5,000	5,000	5,000
12 559 3370	K-9 EXPENSES - DONATIONS	0		0	0
12 559 4200	TELEPHONE	22,000	22,000	22,000	22,000
12 559 4270	OUT OF COUNTY TRAVEL	3,000	2,500	2,500	2,500
12 559 4280	CONFERENCES, SCHOOLS & DUES	12,000	13,000	13,000	13,000
12 559 4281	OUT OF STATE TRAVEL	5,000	5,000	5,000	5,000
12 559 4282	MHMR TRANSPORTATION	0		0	0
12 559 4283	LOBBIST MEETINGS TRAVEL	0		0	0
12 559 4520	REPAIR OF EQUIPMENT	1,000	1,000	1,000	1,000
12 559 4540	REPAIR OF MOTOR VEHICLES	50,000	50,000	30,000	40,000
12 559 4550	BULLETPROOF WINDSHIELD - DONATIONS	59,500		59,500	59,500
12 559 4890	INVESTIGATIVE FUND	12,000	12,000	12,000	12,000
12 559 4895	DRUG AWARENESS / COMM. EDUCATION	500	500	500	500
12 559 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
12 559 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
12 559 5740	RADIO EQUIPMENT	5,000	5,000	5,000	5,000
12 559 5780	MOTOR VEHICLES	0	210,000	137,000	137,000
12 559 5790	MOTOR VEHICLE EQUIPMENT	40,000	40,000	0	40,000
12 559 5795	GRANT EXPENDITURES FURN & EQUIP	0		0	0
12 559 5796	SB 22 GRANT FUNDS EXPENSE	0		334,850	337,244
TOTAL COUNTY SHERIFF EXPENSE		2,086,820	410,000	2,565,000	2,656,630

* Elected Official Salary includes Longevity and Certificate Pay

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024

PAGE: 46

DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
- JAIL

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 560 1040	SALARY, JAIL	2,038,840		1,928,658	2,004,664
12 560 1045	SALARY, JAIL, SB 22 SUPPLEMENT	0		0	0
12 560 1090	EXTRA LABOR	85,000		85,000	85,000
12 560 1095	HOLIDAY PAY	0		0	0
12 560 2010	SOCIAL SECURITY TAXES	162,474		154,045	167,338
12 560 2020	GROUP HEALTH & LIFE INSURANCE	547,898		551,874	551,874
12 560 2030	RETIREMENT	158,438		147,601	160,338
12 560 2050	UNIFORM ALLOWANCE	9,500	9,500	9,500	9,500
12 560 3100	OFFICE SUPPLIES	20,000	20,000	20,000	20,000
12 560 3101	MEDICAL EQUIPMENT/SUPPLIES	14,000		14,000	14,000
12 560 3120	PRISONER CLOTHING, LINEN	11,000	11,000	11,000	11,000
12 560 3125	PRISONER HOUSING	3,500	3,500	3,500	3,500
12 560 3350	NON FOOD SUPPLIES	70,000	70,000	70,000	70,000
12 560 3380	I. D. SUPPLIES	250	250	250	250
12 560 3392	FOOD FOR JAIL	220,000	220,000	200,000	200,000
12 560 3400	KITCHEN UTENSILS AND SUPPLIES	500	800	800	800
12 560 4050	MEDICAL - PRISONERS	275,000	275,000	275,000	275,000
12 560 4060	MEDICAL PRISONER - OTHER AGENCY	15,000	15,000	15,000	15,000
12 560 4280	CONFERENCES, SCHOOLS AND DUES	10,000	10,000	10,000	10,000
12 560 4520	REPAIR OF EQUIPMENT	6,000	6,000	6,000	6,000
12 560 4560	SECURITY SYSTEMS MAINTENANCE - JAIL	8,500	8,500	8,500	8,500
12 560 4600	EMPLOYEE PHYSICAL/MED TESTING	3,000	3,000	3,000	3,000
12 560 4630	DISHWASHER LEASE	4,000	4,000	4,000	4,000
12 560 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
12 560 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
12 560 5795	GRANT EXPENDITURES - SAVNS/APPRISS	8,015		7,000	7,000
TOTAL COUNTY SHERIFF - JAIL EXPENSE		<u>3,670,916</u>	<u>656,550</u>	<u>3,524,728</u>	<u>3,626,764</u>

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024

PAGE: 47

DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
- DISPATCH

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 561 1040	SALARY, DISPATCH	655,330		686,651	682,428
12 561 1090	EXTRA LABOR	28,000		28,000	28,000
12 561 1095	HOLIDAY PAY	0		0	0
12 561 2010	SOCIAL SECURITY TAXES	52,275		54,671	54,348
12 561 2020	GROUP HEALTH & LIFE INSURANCE	178,906		187,872	187,872
12 561 2030	RETIREMENT	50,976		52,384	52,074
12 561 2050	UNIFORM ALLOWANCE	0		0	0
12 561 3100	OFFICE SUPPLIES	5,000	5,000	4,000	4,000
12 561 4200	TELEPHONE/INTERNET	1,360	0	0	0
12 561 4280	CONFERENCES, SCHOOLS AND DUES	6,000	6,000	6,000	6,000
12 561 4520	REPAIR OF EQUIPMENT	2,000	2,000	2,000	2,000
12 561 4530	PRE-EMPLOYMENT TESTING	700	700	700	700
12 561 4600	SOFTWARE & MAINTENANCE	3,000	3,000	3,000	3,000
12 561 5600	FURNITURE AND EQUIPMENT < \$5,000	2,000	3,500	3,500	3,500
12 561 5700	FURNITURE AND EQUIPMENT > \$5,000	10,720	0	0	0
TOTAL COUNTY SHERIFF - DISPATCH EXPENSE		<u>996,267</u>	<u>20,200</u>	<u>1,028,778</u>	<u>1,023,922</u>

BUDEXP24

LIMESTONE COUNTY

PAGE: 48

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - HIGHWAY PATROL

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 580 1050	SALARY, HWY PATROL CLERK	34,077		35,895	35,555
12 580 2010	SOCIAL SECURITY TAXES	2,607		2,746	2,720
12 580 2020	GROUP HEALTH & LIFE INSURANCE	11,182		11,742	11,742
12 580 2030	RETIREMENT	2,542		2,631	2,606
12 580 3100	OFFICE SUPPLIES	1,200	1,200	1,000	1,000
12 580 4200	TELEPHONE	0		0	0
12 580 4520	REPAIR OF EQUIPMENT	0		0	0
12 580 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
12 580 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
TOTAL HIGHWAY PATROL EXPENSE		51,608	1,200	54,014	53,623

BUDEXP24

LIMESTONE COUNTY

PAGE: 49

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - INDIGENT HEALTH CARE

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 635 1050	SALARY, CLERK	41,683		43,788	43,392
12 635 2010	SOCIAL SECURITY TAXES	3,189		3,350	3,319
12 635 2020	GROUP HEALTH & LIFE INSURANCE	11,182		11,742	11,742
12 635 2030	RETIREMENT	3,110		3,210	3,181
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	0		0	0
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		224,513	165,350	227,439	226,984

BUDEXP24

LIMESTONE COUNTY

PAGE: 50

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - EMERGENCY MANAGEMENT

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 640 1040	SALARY, EMERGENCY MGT COORDINATOR	60,830		63,890	63,302
12 640 2010	SOCIAL SECURITY TAXES	4,653		4,888	4,843
12 640 2020	GROUP HOSPITAL INSURANCE	11,182		11,742	11,742
12 640 2030	RETIREMENT	4,538		4,683	4,640
12 640 3100	OFFICE SUPPLIES	250	250	250	250
12 640 3110	POSTAGE	0		0	0
12 640 3140	HOMELAND SECURITY GRANT	0	99,900	99,900	0
12 640 4200	TELEPHONE	1,700	1,700	1,700	1,700
12 640 4260	TRAVEL	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	179	179	179	179
12 640 5600	FURNITURE AND EQUIPMENT < 5000	0		0	0
12 640 5700	FURNITURE AND EQUIPMENT > 5000	0		0	0
TOTAL EMERGENCY MANAGEMENT EXPENSE		87,332	106,029	191,232	90,656

* Increased Salary for Dispatch Center FY 19-20

BUDEXP24

LIMESTONE COUNTY

PAGE: 51

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - COURT COORDINATOR

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 650 1050	SALARY, COORDINATOR	39,920		42,035	41,636
12 650 2010	SOCIAL SECURITY TAXES	3,054		3,216	3,185
12 650 2020	GROUP HEALTH & LIFE INSURANCE	11,182		11,742	11,742
12 650 2030	RETIREMENT	2,978		3,081	3,052
12 650 3100	OFFICE SUPPLIES	450	450	450	450
12 650 4260	TRAVEL	0		0	0
12 650 4280	CONFERENCES, SCHOOLS AND DUES	0		0	0
12 650 5700	FURNITURE AND EQUIPMENT				
TOTAL COURT COORDINATOR EXPENSE		<u>57,584</u>	<u>450</u>	<u>60,524</u>	<u>60,065</u>

BUDEXP24

LIMESTONE COUNTY

PAGE: 52

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - COUNTY EXTENSION SERVICE

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
12 665 1050	SALARY, SECRETARY	34,733		36,197	35,852
12 665 1400	SALARY, EXTENSION AGENTS	32,915		34,562	34,233
12 665 2010	SOCIAL SECURITY TAXES	6,453		5,413	6,639
12 665 2020	GROUP HEALTH & LIFE INSURANCE	11,182		11,742	11,742
12 665 2030	RETIREMENT	6,292		5,187	6,361
12 665 3100	OFFICE SUPPLIES	1,200		1,200	1,200
12 665 3110	POSTAGE	150		150	150
12 665 3130	SPECIAL PROJECT SUPPLIES	600		600	600
12 665 3131	STOCK SHOWS	2,750		2,750	2,750
12 665 3132	4-H EVENTS	500		500	500
12 665 4200	TELEPHONE	0		0	0
12 665 4260	TRAVEL	16,700		16,700	16,700
12 665 4280	CONFERENCES, SCHOOLS AND DUES	2,000		2,000	2,000
12 665 4520	REPAIR OF EQUIPMENT	0		0	0
12 665 5600	FURNITURE AND EQUIPMENT < \$5,000	900		0	0
12 665 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
TOTAL COUNTY EXTENSION SERVICE EXPENSE		<u>116,375</u>	<u>0</u>	<u>117,001</u>	<u>118,727</u>

LIMESTONE COUNTY

PAGE: 53

BUDGET

YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - TOTAL GENERAL FUND

DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
COUNTY JUDGE	243,350	51,475	248,663	247,743
COMMISSIONER'S COURT	983,373	625,480	1,259,367	1,257,344
COUNTY CLERK	544,762	190,700	559,850	557,070
VETERANS SERVICE OFFICER	23,163	925	23,035	22,824
NON-DEPARTMENTAL	1,959,200	2,056,200	2,172,708	2,172,708
DISTRICT CLERK	379,908	18,800	397,833	395,053
JUSTICE OF THE PEACE PRECINCT 1	132,710	6,400	143,107	142,087
JUSTICE OF THE PEACE PRECINCT 2	130,172	4,700	138,612	137,592
JUSTICE OF THE PEACE PRECINCT 3	131,267	3,770	139,706	138,686
JUSTICE OF THE PEACE PRECINCT 4	132,981	2,700	140,162	140,093
COUNTY ATTORNEY	713,387	2,785	918,624	933,568
ELECTIONS	148,563	115,575	185,897	185,407
COUNTY AUDITOR	275,096	10,000	288,941	285,677
COUNTY TREASURER	143,690	9,350	150,429	149,335
COUNTY TAX ASSESSOR/COLLECTOR	541,667	68,000	568,478	564,712
DATA PROCESSING	606,371	501,750	727,238	725,473
FACILITIES MANAGEMENT	529,746	338,500	516,218	514,871
SHOWBARN	133,515	124,045	257,267	196,262
CONSTABLE PRECINCT 1	72,580	8,800	75,621	75,119
CONSTABLE PRECINCT 2	70,896	9,850	73,189	73,036
CONSTABLE PRECINCT 3	71,327	0	73,760	73,258
CONSTABLE PRECINCT 4	72,569	12,950	75,260	74,758
COUNTY SHERIFF - LAW ENFORCEMENT	2,086,820	410,000	2,565,000	2,656,630
COUNTY SHERIFF - JAIL	3,670,916	656,550	3,524,728	3,626,764
COUNTY SHERIFF - DISPATCH	996,267	20,200	1,028,778	1,023,922
HIGHWAY PATROL	51,608	1,200	54,014	53,623
ADULT PROBATION - COUNTY PORTION	16,453	13,855	13,855	13,855
INDIGENT HEALTH CARE	224,513	165,350	227,439	226,984
EMERGENCY MANAGEMENT	87,332	106,029	191,232	90,656
COURT COORDINATOR	57,584	450	60,524	60,065
COUNTY EXTENSION SERVICE	116,375	0	117,001	118,727
TOTAL GENERAL FUND EXPENSE	15,348,161	5,536,389	16,916,536	16,933,902

BUD REV 04
BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: OLD FORT PARKER FUND EXPENSE

PAGE: 54

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
15 515 1150	SALARY, DIRECTOR OF FORT	17,640		43,720	43,304
15 515 1151	SALARIES, PART-TIME	5,760		12,480	12,480
15 515 2010	SOCIAL SECURITY TAXES	1,790		4,299	4,267
15 515 2020	GROUP HEALTH & LIFE INSURANCE	4,659		11,742	11,742
15 515 2030	RETIREMENT	1,746		4,119	4,089
15 515 2300	BANK/CREDIT CARD CHARGES	0	0	500	500
15 515 3100	OFFICE SUPPLIES	125	200	750	750
15 515 3103	CONCESSION / MERCHANDISE SUPPLIES			5,000	4,250
15 515 3320	CLEANING AND JANITORIAL SUPPLIES	0		0	750
15 515 4200	TELEPHONE / INTERNET	1,300	1,300	1,500	1,500
15 515 4300	ADVERTISING	300	1,000	1,000	1,000
15 515 4410	UTILITIES	6,775	13,000	13,000	13,000
15 515 4430	DUMPSTER FEES	953	2,400	2,400	2,400
15 515 4500	REPAIRS AND MAINTNANCE	15,000	15,000	15,000	15,000
TOTAL OLD FT PARKER - EXPENSE		<u>56,048</u>	<u>32,900</u>	<u>115,511</u>	<u>115,032</u>

* New Fund and Budget Approved by CC 5/9/2023

BUD REV 04
BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: ROAD AND BRIDGE FUND EXPENSE - REGULAR OPERATIONS

PAGE: 55

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
20 610 1020	SALARY, APPOINTED OFFICIAL	0		0	0
20 610 2040	SALARY, CONTRACT ENGINEER	20,000		20,000	20,000
20 610 1060	SALARY, LABORERS	1,376,488		1,443,659	1,430,295
20 610 1070	EXTRA LABOR (SEASONAL WORKERS)	15,000		15,000	15,000
20 610 1080	OVERTIME	8,500		8,500	8,500
20 610 2010	SOCIAL SECURITY TAXES	107,405		112,238	111,215
20 610 2020	GROUP HEALTH & LIFE INSURANCE	380,174		399,228	399,228
20 610 2030	RETIREMENT	104,738		107,543	106,563
20 610 2040	WORKERS COMPENSATION INSURANCE	35,000	0	25,000	25,000
20 610 2050	SHOP UNIFORMS	18,000	18,000	18,000	18,000
20 610 2060	UNEMPLOYMENT INSURANCE	3,000		3,000	3,000
20 610 2270	ACCRUED VACATIONS	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	400,000	400,000	400,000	400,000
20 610 3301	CULVERTS FOR RESALE	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	350,000	400,000	400,000	400,000
20 610 3353	FENCING MATERIALS	2,500	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	70,000	90,000	90,000	90,000
20 610 4200	TELEPHONE	3,000	3,000	3,000	3,000
20 610 4260	TRAVEL	0		0	0
20 610 4280	CONFERENCES, SCHOOLS, AND DUES	0		0	0
20 610 4410	UTILITIES	15,000	15,000	15,000	15,000
20 610 4430	DUMPING FEES	12,000	12,000	12,000	12,000
20 610 4510	REPAIR AND MAINTENANCE OF EQUIP	225,000	225,000	225,000	225,000
20 610 4600	EMPLOYMENT EXPENSE	2,500	4,500	4,500	4,500
20 610 4990	SIGNS AND SUPPLIES	7,500	7,500	7,500	7,500
20 610 5600	FURNITURE AND EQUIPMENT < \$5,000	1,500	1,500	1,500	1,500
20 610 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
20 610 5720	COMPUTERS AND SOFTWARE	7,000	7,000	7,000	7,000
20 610 5785	ROAD VEHICLES	40,000	100,000	100,000	100,000
20 610 5790	ROAD EQUIPMENT	400,000	400,000	400,000	400,000
20 610 5902	ROAD DAMAGES REIMB. EXPENSE	0		0	0
20 610 6000	CONTINGENCIES -	300,000	100,000	300,000	300,000
TOTAL R & B - REGULAR OPER. EXPENSE		<u>5,015,805</u>	<u>2,893,500</u>	<u>5,231,667</u>	<u>5,216,301</u>

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

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: COUNTY AIRPORT FUND EXPENSE

PAGE: 56

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 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	2,600	2,600
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		<u>16,850</u>	<u>16,850</u>	<u>17,650</u>	<u>17,650</u>

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024

PAGE: 57

DEPT: WATER CONSERVATION FUND EXPENSE - DAM MAINTENANCE

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 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>

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: JURY FUND EXPENSE
DISTRICT COURT

PAGE: 58

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
34 435 1010	SUPPLEMENTS, APPEALS JUDGE	2,600	2,600	2,600	2,600
34 435 1017	SALARY SUPPLEMENT, JUDGE 77TH J.D.	8,652		8,998	8,998
34 435 1018	SALARY SUPPLEMENT, JUDGE 87TH J.D.	4,120		425	4,120
34 435 1100	SALARY, COURT REPORTER 77TH J.D.	48,493		53,369	53,369
34 435 1101	SALARY, COURT REPORTER 87TH J.D.	18,888		20,987	20,180
34 435 1105	SALARY, COURT COORDINATOR	42,625		42,671	42,671
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	9,393		9,673	9,894
34 435 2020	GROUP HEALTH & LIFE INSURANCE	33,545		23,484	23,484
34 435 2030	RETIREMENT	8,206		8,578	8,519
34 435 2040	WORKERS COMPENSATION INSURANCE	500	500	500	500
34 435 2060	UNEMPLOYMENT INSURANCE	250		250	250
34 435 2270	ACCRUED VACATION	0		0	0
34 435 3100	OFFICE SUPPLIES	2,500	2,500	2,500	2,500
34 435 3110	POSTAGE	1,000	1,000	1,000	1,000
34 435 3330	FOOD FOR JURORS	1,000	1,500	1,500	1,500
34 435 4000	ATTORNEY FEES - CRIMINAL (CR)	110,000	110,000	110,000	110,000
34 435 4010	ATTORNEY FEES - CPS	60,000	60,000	60,000	60,000
34 435 4015	ATTORNEY FEES - ATTORNEY GENERAL (AG)	5,000	5,000	5,000	5,000
34 435 4020	ATTORNEY FEES - JUVENILE (JUV)	3,500	3,500	3,500	3,500
34 435 4025	ATTORNEY FEES - EVALUATIONS (DR)	12,000	18,000	18,000	18,000
34 435 4100	SPECIAL COURT COSTS	12,000	12,000	12,000	12,000
34 435 4110	REGIONAL PUBLIC DEFENDER-CAPITAL CASES	25,000	25,000	17,000	17,000
34 435 4200	TELEPHONE	700	700	700	700
34 435 4261	TRAVEL, 87TH J.D. COURT REPORTER	100	100	100	100
34 435 4280	CONFERENCES, SCHOOLS, AND DUES	1,500	2,000	2,000	2,000
34 435 4520	REPAIR OF EQUIPMENT	3,000	3,000	3,000	3,000
34 435 4970	VITAL STATISTICS	25,000	30,000	30,000	30,000
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
34 435 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
34 435 5720	SOFTWARE	0		0	0
34 435 5730	COMPUTER EQUIPMENT	1,000	1,000	1,000	1,000
TOTAL DISTRICT COURT EXPENSE		469,072	306,900	467,336	470,385

BUDEXP24

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2024
 DEPT: JUVENILE PROBATION FUND EXPENSE
 JUVENILE PROBATION - COUNTY PORTION

PAGE: 59

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
41 570 1020	SALARY - CHIEF, JPO, AR, JISP	116,126		90,395	90,395
41 570 1030	SALARY, FISCAL OFFICER	8,634		8,993	8,993
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	0		0	0
41 570 1090	SALARY, JPO/ADM ASSIST	51,315		52,885	52,885
41 570 1095	SALARY, TRANSPORT OFFICER	4,000		0	0
41 570 2010	SOCIAL SECURITY TAXES	31,314		35,381	35,381
41 570 2020	GROUP HEALTH & LIFE INSURANCE	69,688		85,336	85,336
41 570 2030	RETIREMENT	30,741		34,733	34,733
41 570 2040	WORKERS COMPENSATION INSURANCE	6,000		6,000	6,000
41 570 2060	UNEMPLOYMENT INSURANCE	1,228		1,387	1,387
41 570 2090	LIABILITY INSURANCE			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		5,000	5,000
41 570 4050	PSY EVAL/MEDICAL/DENTAL	8,000		10,000	10,000
41 570 4080	DRUG ALCOHOL TESTING	1,250		1,250	1,250
41 570 4085	PROFESSIONAL AND CONTRACT SERVICES	110,000		110,000	110,000
41 570 4200	TELEPHONE	7,000		0	0
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 4530	MISCELLANEOUS	5,000		5,000	5,000
41 570 5600	FURNITURE AND EQUIPMENT <\$5,000	5,000		5,000	5,000
41 570 5700	FURNITURE AND EQUIPMENT >\$5,000	0		0	0
TOTAL JUVENILE FUND - COUNTY PORTION EXPENSE		493,796	0	485,360	485,360

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

BUDEXP24

LIMESTONE COUNTY

PAGE: 60

BUDGET

YEAR ENDING 9/30/2024

DEPT: JUVENILE PROBATION FUND EXPENSE

JUVENILE PROBATION - STATE PORTION

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
STATE AID - BASIC PROBATION SUPERVISION					
42 570 1020	SALARY, CHIEF PROBATION OFFICER	55,728		69,920	69,920
42 570 1030	SALARY, ASST CJPO	26,000		36,000	36,000
42 570 1035	SALARY, DRUG COUNSELOR	0		0	0
42 570 1040	SALARY, JPO	44,000		54,000	54,000
42 570 1060	SALARY, JPO/JSO DETENTION	0		0	0
42 570 1080	SALARY, FREESTONE SECRETARY	19,000		40,000	40,000
42 570 1080	SALARY, DETENTION SUPERVISOR	0		0	0
42 570	SALARY, STATE ADJUSTMENT			16,890	16,890
STATE AID - COMMUNITY PROGRAMS					
42 571 1030	SALARY, ASSISTANT CJPO	10,013		10,013	10,013
42 571 1035	SALARY, DRUG COUNSELOR	18,500		19,055	19,055
42 571 1040	SALARY, JPO	20,022		20,022	20,022
42 571 1060	SALARY, DETENTION	0		0	0
42 571 2020	HEALTH & LIFE INSURANCE	8,600		8,600	8,600
STATE AID - PRE & POST ADJUDICATION					
42 572 1060	SALARY, DETENTION/TRANSPORT OFFICER	36,000		44,320	44,320
42 572 2020	HEALTH & LIFE INSURANCE	0		0	0
42 572 4085	PROFESSIONAL & CONTRACT SERVICES	50,000		50,000	50,000
STATE AID - COMMITMENT DIVERSION					
42 573 1030	SALARY, JPO	0		0	0
42 573 4085	PROFESSIONAL & CONTRACT SERVICES	84,545		100,000	100,000
STATE AID - MENTAL HEALTH					
42 574 1030	SALARY, JPO	0		0	0
42 574 4085	PROFESSIONAL & CONTRACT SERVICES	0		0	0
TITLE IV E RESERVE					
42 575 1035	TITLE IV E - SALARY	0		0	0
42 577 4089	GRANT C - DIVERSIONARY PLACEMENTS SECURE	0		0	0
42 578 4280	GRANT R - CONFERENCE, SCHOOLS & DUES	4,024		4,024	4,024
42 578 4050	GRANT R - PSY. EVALUATIONS/NON RESIDENTAL	0		0	0
TOTAL JUVENILE FUND - STATE PORTION EXPENSE		376,432	0	472,844	472,844

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

BUDEXP24

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2024
 DEPT: JUVENILE PROBATION FUND EXPENSE
 JUVENILE PROBATION - FEES

PAGE: 61

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
43 570 3110	POSTAGE	0	0	0	0
43 570 4085	PROFESSIONAL AND CONTRACT SERVICES	0	0	0	0
43 570 4200	TELEPHONE	0	0	0	0
43 570 4990	MISCELLANEOUS	0	0	0	0
43 570 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
43 570 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL JUVENILE PROBATION FEES EXPENSE		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

BUDEXP24

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2024
 DEPT: GENERAL FUND EXPENSE
 ADULT PROBATION - COUNTY PORTION

PAGE: 62

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 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	224	225	225	225
12 590 3100	OFFICE SUPPLIES	300	100	100	100
12 590 4200	TELEPHONE	0			
12 590 4520	REPAIR OF EQUIPMENT	0			
12 590 5600	FURNITURE AND EQUIPMENT < \$5,000	0			
12 590 5700	FURNITURE AND EQUIPMENT > \$5,000	12,700	10,300	10,300	10,300
TOTAL ADULT PROBATION - COUNTY PORTION		16,453	13,855	13,855	13,855

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: JUDICIAL DISTRICT FUND EXPENSE
ADULT PROBATION - SUPERVISION

PAGE: 63

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
44 590 1020	SALARY, CHIEF PROBATION OFFICER	64,362		579,161	67,657
44 590 1030	SALARY, PROBATION OFFICERS	283,167			301,276
44 590 1050	SALARY, SECRETARY	75,567			82,047
44 590 1500	SALARY, PROGRAM WAGES	0			0
44 590 2010	SOCIAL SECURITY TAXES	31,732			33,824
44 590 2020	GROUP HEALTH & LIFE INSURANCE	0			0
44 590 2030	RETIREMENT	87,285			93,037
44 590 2060	UNEMPLOYMENT INSURANCE	960			1,320
44 590 3100	OFFICE SUPPLIES	23,316		19,550	9,500
44 590 3101	OFFENDER MEDICAL	1,500			750
44 590 3102	OFFENDER TRANSPORTATION	0			0
44 590 3105	SUPPLIES - TESTING	14,675			10,050
44 590 3106	SUPPLIES - PROGRAMS EXPENSE	0			0
44 590 4010	AUDIT FEES	7,000			0
44 590 4011	FISCAL SERVICES FEES	1,554			3,335
44 590 4085	CONTRACT SERVICES	10,340		52,285	7,700
44 590 4086	BONDS & LIABILITY INSURANCE	7,000			7,000
44 590 4090	COMPUTER SERVICES	22,000			22,000
44 590 4100	LEGAL FEES	5,000			5,000
44 590 4200	TELEPHONE, LONG DISTANCE/INTERNET	1,200			0
44 590 4260	TRAVEL	12,480		8,920	8,920
44 590 4280	SCHOOLS	7,000			6,500
44 590 5600	FURNITURE AND EQUIPMENT < \$5,000	18,100			0
44 590 5700	FURNITURE AND EQUIPMENT > \$5,000	0			0
TOTAL ADULT PROBATION - SUPERVISION EXPENSE		<u>674,238</u>	<u>0</u>	<u>659,916</u>	<u>659,916</u>

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

BUDEXP24

LIMESTONE COUNTY

PAGE: 64

BUDGET

YEAR ENDING 9/30/2024

DEPT: JUDICIAL DISTRICT FUND EXPENSE

COMMUNITY SERVICE RESTITUTION & SUBSTANCE ABUSE COUNSELING

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
<u>COMMUNITY SERVICE RESTITUTION</u>					
46 591 1020	SALARY, PROBATION OFFICER	71,634		95,234	76,494
46 591 2010	SOCIAL SECURITY TAXES	5,373			5,737
46 591 2020	GROUP HEALTH & LIFE INSURANCE	0			0
46 591 2030	RETIREMENT	14,778			13,003
46 591 2060	UNEMPLOYMENT INSURANCE	0			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	0	0
46 591 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL CONTRACT SERVICES FOR OFFENDERS		<u>91,785</u>	<u>0</u>	<u>95,234</u>	<u>95,234</u>
<u>COUNSELING ONLY PROGRAM</u>					
46 594 1020	SALARY, COUNSELOR	39,972		51,931	41,712
46 594 2010	SOCIAL SECURITY TAXES	2,998			3,128
46 594 2020	GROUP HEALTH & LIFE INSURANCE	0			0
46 594 2030	RETIREMENT	8,246			7,091
46 594 2060	UNEMPLOYMENT INSURANCE	120			0
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>81,336</u>	<u>0</u>	<u>81,931</u>	<u>81,931</u>
<u>PRE-TRIAL DIVERSION</u>					
46 595 1020	SALARY, CHIEF PROBATION OFFICER	21,454		55,723	22,552
46 595 1030	SALARY, DEPUTY CHIEF PROBATION OFFICER	21,122			22,205
46 595 2010	SOCIAL SECURITY TAXES	3,193			3,357
46 595 2020	GROUP HEALTH & LIFE INSURANCE	0			0
46 595 2030	RETIREMENT	11,019			7,609
46 595 2060	UNEMPLOYMENT INSURANCE	0			0
46 595 3100	OFFICE /COMPUTER SUPPLIES	0			0
46 595 4260	TRAVEL	0			0
46 595 5600	FURNITURE & EQUIP < 5000	0			0
TOTAL CONTRACT SERVICES FOR OFFENDERS		<u>56,788</u>	<u>0</u>	<u>55,723</u>	<u>55,723</u>

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

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: LAW LIBRARY FUND EXPENSE

PAGE: 65

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
47 476 4281	SUBSCRIPTIONS AND UPDATES	5,000	5,000	15,000	15,000
47 476 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
47 476 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
47 476 5900	LAW BOOKS	10,000	10,000	0	0
TOTAL LAW LIBRARY FUND EXPENSE		15,000	15,000	15,000	15,000

LGC 323.021 COUNTY LAW LIBRARY

BUDEXP24

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2024
 DEPT: FORFEITURE ACCOUNT - FEDERAL

PAGE: 66

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
50 559 4280	CONFERENCES, SCHOOLS AND DUES	3,000	0	0	0
50 559 4890	INVESTIGATIVE USE	5,000	0	0	0
50 559 4990	COUNTY SHERIFF - MISCELLANEOUS	2,000	0	0	0
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		10,000	0	0	0

CCP CHAPTER 59

CCP CHAPTER 18

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024
DEPT: FORFEITURE ACCOUNT - STATE

PAGE: 67

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
51 559 3100	OFFICE SUPPLIES	0		0	0
51 559 3300	VEHICLE FUEL AND MAINTENANCE	0		0	0
51 559 4280	CONFERENCES, SCHOOLS AND DUES	0		0	0
51 559 4890	INVESTIGATIVE USE	0		0	0
51 559 4990	MISCELLANEOUS	15,000		15,000	15,000
51 559 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
51 559 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
TOTAL STATE FORFEITURE EXPENSE		<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>

CCP CHAPTER 59

CCP CHAPTER 18

BUDEXP24

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2024
 DEPT: CAPITAL PROJECTS FUND OUTLAY

PAGE: 68

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
70 510 1000	REPAIR PROJECTS	150,000		422,000	422,000
70 510 1100	CAPITAL OUTLAY - BUILDING (FAIRGROUNDS)	0		0	0
70 510 1150	CAPITAL OUTLAY - (COMMUNICATION SYSTEM)	140,000		140,000	140,000
70 510 1200	REFURBISH COURTHOUSE - GRANT	0		0	0
TOTAL CAPITAL PROJECT FUND EXPENSE		<u>290,000</u>	<u>0</u>	<u>562,000</u>	<u>562,000</u>

BUDEXP24

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2024

PAGE: 69

DEPT: CAPITAL PROJECTS - CERTIFICATE OF OBLIGATION

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
71 510 1150	LCLEC-CERTIFICATE OF OBLIGATION-DEBT SERV	850,000	850,000	850,000	850,000
71 510 1160	CAPITAL EXPENSES	0		0	0
TOTAL CAPITAL PROJECT FUND EXPENSE		<u>850,000</u>	<u>850,000</u>	<u>850,000</u>	<u>850,000</u>

BUDEXP24

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2024
 DEPT: JAIL & DETENTION FACILITY FUND EXPENSE

PAGE: 70

ACCOUNT NUMBER	DESCRIPTION	2022/2023 APPROVED BUDGET	2023/2024 REQUESTED BUDGET	2023/2024 RECOMMENDED BUDGET	2023/2024 APPROVED BUDGET
75 559 1010	SALARY, ELECTED OFFICIAL	24,000	24,000	24,000	24,000
75 559 1020	SALARY, FISCAL OFFICER	4,800	4,800	4,800	4,800
75 559 2010	SOCIAL SECURITY TAXES	2,203	2,203	2,203	2,203
75 559 2030	RETIREMENT	2,151	2,151	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	0		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	0		0	0
75 559 3215	SPECIAL RESERVE ACCOUNT	0		0	0
75 559 4200	TELEPHONE	0		0	0
75 559 4410	UTILITIES	0		0	0
75 559 4500	REPAIR & MAINTENANCE	0		0	0
75 559 4912	INSURANCE - BUILDING - THEFT & FIRE	1,300	0	0	0
75 559 5700	FURNITURE & EQUIPMENT - PROJECT WORK	0		0	0
TOTAL JAIL & DETENTION CTR. EXPENSE		34,455	33,155	33,155	33,155

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

COUNTY OF LIMESTONE

Farm to Market/ Flood Control

2547293405

Taxing Unit Name

Phone (area code and number)

200 W State St

co.limestone.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,173,796,658
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,173,796,658
4.	2022 total adopted tax rate.	\$ 0.0223 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: - \$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue-Tax-Rate-Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,173,796,658
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 0 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 4,697,525 C. Value loss. Add A and B. ⁶	\$ 4,697,525
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 31,526,410 B. 2023 productivity or special appraised value: - \$ 450,115 C. Value loss. Subtract B from A. ⁷	\$ 31,076,295
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 35,773,820
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,138,022,838
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 476,779
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 476,779
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,459,206,839 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 2,459,206,839

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 141,543,454 B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 141,543,454
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,600,750,293
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 16,584,729
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 16,584,729
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 2,584,165,564
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.0184 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ 0.5892 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.0223 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,173,796,658

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 484,756
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ 0 B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0 E. Add Line 30 to 31D.	\$ 484,756
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,584,165,564
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0187 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 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
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0 B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 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

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0 B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023. \$ 0 B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____ 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.	\$ 0.0000 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.0187 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0000 /\$100 C. Add Line 40B to Line 39.	\$ 0.0187 /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.0193 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.0000 /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	\$ 0
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 0.00 % B. Enter the 2022 actual collection rate 0.00 % C. Enter the 2021 actual collection rate 0.00 % D. Enter the 2020 actual collection rate 0.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	0.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,600,750,293
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.0193 /\$100
D49.	Disaster Line 49 (D49): 2023 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.	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.6238 /\$100

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,607,514,476
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5892 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.5892 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6238 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.6238 /\$100

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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,607,514,476
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.6238 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.0000 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0500 /\$100
C.	Subtract B from A	\$ -0.0500 /\$100
D.	Adopted Tax Rate.....	\$ 0.7118 /\$100
E.	Subtract D from C.....	\$ -0.7618 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.0000 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0000 /\$100
C.	Subtract B from A	\$ 0.0000 /\$100
D.	Adopted Tax Rate.....	\$ 0.7478 /\$100
E.	Subtract D from C.....	\$ -0.7478 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.0000 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.0000 /\$100
C.	Subtract B from A	\$ 0.0000 /\$100
D.	Adopted Tax Rate.....	\$ 0.7678 /\$100
E.	Subtract D from C.....	\$ -0.7678 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.0000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.6238 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.6029 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,607,514,476
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0191 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.6220 /\$100

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

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

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

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.7118 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ 0.0000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.0000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,145,293,308
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,590,879,230
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.0000 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.6238 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5892 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.6238 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 49

De minimis rate. \$ 0.6220 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

**print
here**

Stacy L. Hall, Tax A/C

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Stacy L. Hall

Date

8/4/2023

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

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

COUNTY OF LIMESTONE

Special Road and Bridge

2547293405

Taxing Unit Name

Phone (area code and number)

200 W State St

co.limestone.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,180,940,005
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,180,940,005
4.	2022 total adopted tax rate.	\$ 0.0237 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: -\$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: -\$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue-Tax-Rate-Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,180,940,005
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 0 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 4,570,402 C. Value loss. Add A and B. ⁶	\$ 4,570,402
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 31,526,410 B. 2023 productivity or special appraised value: - \$ 450,115 C. Value loss. Subtract B from A. ⁷	\$ 31,076,295
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 35,646,697
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,145,293,308
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 508,434
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁸	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 508,434
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,465,673,452 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ✓..... + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 2,465,673,452

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 141,841,024 B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 141,841,024	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,607,514,476
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 16,635,246
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 16,635,246
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 2,590,879,230
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.0196 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ 0.5892 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.0237 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,180,940,005

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 516,882
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ 0 B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0 E. Add Line 30 to 31D.	516,882
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,590,879,230
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0199 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 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
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0 B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 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

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in 2022. 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 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.0199 /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.0199 /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.0205 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.0000 /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 0.00 % B. Enter the 2022 actual collection rate. 0.00 % C. Enter the 2021 actual collection rate. 0.00 % D. Enter the 2020 actual collection rate. 0.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	0.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,607,514,476
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.0205 /\$100
D49.	Disaster Line 49 (D49): 2023 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.	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.6238 /\$100

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,607,514,476
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5892 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.5892 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6238 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.6238 /\$100

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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,607,514,476
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.6238 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.0000 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0500 /\$100
C.	Subtract B from A	\$ -0.0500 /\$100
D.	Adopted Tax Rate.....	\$ 0.7118 /\$100
E.	Subtract D from C.....	\$ -0.7618 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.0000 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0000 /\$100
C.	Subtract B from A	\$ 0.0000 /\$100
D.	Adopted Tax Rate.....	\$ 0.7478 /\$100
E.	Subtract D from C.....	\$ -0.7478 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.0000 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.0000 /\$100
C.	Subtract B from A	\$ 0.0000 /\$100
D.	Adopted Tax Rate.....	\$ 0.7678 /\$100
E.	Subtract D from C.....	\$ -0.7678 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.0000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.6238 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.6029 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,607,514,476
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0191 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.6220 /\$100

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

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

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

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.7118 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ 0.0000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.0000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,145,293,308
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,590,879,230
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.0000 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.6238 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5892 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.6238 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 49

De minimis rate. \$ 0.6220 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

**print
here**

Stacy L. Hall, Tax A/C

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

8/4/23

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

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

COUNTY OF LIMESTONE

2547293405

Taxing Unit Name

Phone (area code and number)

200 W State St

co.limestone.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,180,940,005
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,180,940,005
4.	2022 total adopted tax rate.	\$ 0.6658 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: - \$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue-Tax-Rate-Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,180,940,005
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 0 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 4,570,402 C. Value loss. Add A and B. ⁶	\$ 4,570,402
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 31,526,410 B. 2023 productivity or special appraised value: - \$ 450,115 C. Value loss. Subtract B from A. ⁷	\$ 31,076,295
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 35,646,697
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,145,293,308
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,283,362
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 14,283,362
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,465,673,452 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 2,465,673,452

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 141,841,024 B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 141,841,024	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,607,514,476
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 16,635,246
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 16,635,246
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 2,590,879,230
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.5512 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ 0.5892 /\$100

SECTION 2: Voter-Approval Tax Rate

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

- 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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.6658 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,180,940,005

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 14,520,698
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ 0 B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0 E. Add Line 30 to 31D.	\$ 14,520,698
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,590,879,230
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.5604 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 113,516 B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 98,818 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0005 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0005 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 625,117 B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 546,616 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0030 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0030 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 294,953</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 247,368</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0018 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.0004 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0004 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. <p>A. 2023 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, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.5643 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.5643 /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.5840 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.0000 /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 0.00 % B. Enter the 2022 actual collection rate. 0.00 % C. Enter the 2021 actual collection rate. 0.00 % D. Enter the 2020 actual collection rate. 0.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	0.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,607,514,476
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.5840 /\$100
D49.	Disaster Line 49 (D49): 2023 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.	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.6238 /\$100

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,607,514,476
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5892 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.5892 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6238 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.6238 /\$100

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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,607,514,476
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.6238 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.0000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0500 /\$100
	C. Subtract B from A.....	\$ -0.0500 /\$100
	D. Adopted Tax Rate.....	\$ 0.7118 /\$100
	E. Subtract D from C.....	\$ -0.7618 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.0000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.0000 /\$100
	D. Adopted Tax Rate.....	\$ 0.7478 /\$100
	E. Subtract D from C.....	\$ -0.7478 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.0000 /\$100
	B. Unused increment rate (Line 64).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.0000 /\$100
	D. Adopted Tax Rate.....	\$ 0.7678 /\$100
	E. Subtract D from C.....	\$ -0.7678 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.0000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.6238 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6029 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,607,514,476
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0191 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.6220 /\$100

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

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

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

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.7118 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ 0.0000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.0000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,145,293,308
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,590,879,230
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.0000 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.6238 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5892 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.6238 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 49

De minimis rate. \$ 0.6220 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

**print
here**

Stacy L. Hall, Tax A/C

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

8/4/23

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