

COUNTY OF LIMESTONE

Fiscal Year 2024-2025

Budget Cover Page

September 17, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$395,875, which is a 2.57 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 \$116,304.00.

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

FOR:	Bill David Sadler, PCT1	Micah Anderson, PCT 2
	Stephen Friday, PCT 3	Bobby Forrest, PCT 4

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.5650/100	\$0.5970/100
No-New-Revenue Tax Rate:	\$0.5480/100	\$0.5892/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.5566/100	\$0.5990/100
Voter-Approval Tax Rate:	\$0.6290/100	\$0.6238/100
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, 2024 THROUGH SEPTEMBER 30, 2025

THE STATE OF TEXAS
COUNTY OF LIMESTONE

GROESBECK, TEXAS
September 17, 2024

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 18 day of September, 2024.


COUNTY JUDGE

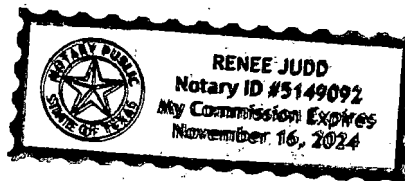

COUNTY CLERK


COUNTY AUDITOR



SUBSCRIBED AND SWORN TO before me, the undersigned authority, this the 18 day of September, 2024


IN AND FOR THE STATE OF TEXAS
LIMESTONE COUNTY, TEXAS



LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2024-2025

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LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2024-2025

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LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2024 - 2025

TAX RATES:

	#	2015	2016	2019	2020	2021	2022	2023	2024	2025
GENERAL LEVY, EXCEPT ROAD & BRIDGE (1)	0	0.5347	0.5848	0.6615	0.6363	0.6347	0.5913	0.5630	0.4544	0.4382
REGULAR ROAD & BRIDGE (2)		0.0800	0.0600	0.0760	0.0850	0.0836	0.1082	0.1028	0.1028	0.0903
SPECIAL ROAD & BRIDGE (3)	0	0.0213	0.0223	0.0266	0.0260	0.0255	0.0249	0.0237	0.0205	0.0188
FARM TO MARKET & LATERAL ROAD (FLOOD CONTROL) (4)	0	0.0202	0.0211	0.0251	0.0246	0.0240	0.0234	0.0223	0.0193	0.0177
TOTAL OPERATING TAX RATE		0.6562	0.6882	0.7892	0.7719	0.7678	0.7478	0.7118	0.5970	0.5650
TOTAL TAX RATE		0.6562	0.6882	0.7892	0.7719	0.7678	0.7478	0.7118	0.5970	0.5650

(1) INCLUDES JURY AND CAPITAL PROJECTS RATES (JURY-.0122, CAPITAL PROJECTS - .0028, GENERAL -.4232)
(2) THE FIRST TWO RATES COMBINED MAY NOT EXCEED \$.80. GENERAL LEVY + REGULAR ROAD & BRIDGE = .5285
(3) \$.15 MAXIMUM
(4) \$.30 MAXIMUM

LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2024 - 2025

		ACTUAL 2018/2019	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023
CASH BALANCE, BEGINNING OF YEAR		13,705,984	12,838,395	13,808,120	18,462,459	17,516,637
RECEIPTS:						
CURRENT AD VALOREM TAX LEVY		14,248,278	14,423,747	15,500,627	15,262,660	16,251,270
DELINQUENT AD VALOREM TAXES		404,502	471,884	443,060	448,292	431,506
OTHER RECEIPTS	A	5,591,394	4,644,388	8,210,861	8,732,915	6,825,585
TOTAL RECEIPTS*		20,244,174	19,540,019	24,154,548	24,443,867	23,508,361
TOTAL RESOURCES AVAILABLE		33,950,158	32,378,414	37,962,668	42,906,326	41,024,998
TOTAL EXPENDITURES	B	21,111,763	18,570,294	19,500,209	25,389,689	19,918,701
CASH BALANCE, END OF YEAR		12,838,395	13,808,120	18,462,459	17,516,637	21,106,297

* - NET OF TRANSFERS OF FUNDS

A - INCLUDES REVENUE & B - EXPENSE ASSOCIATED WITH THE LIMESTONE COUNTY JAIL & DETENTION CENTER
B - ALSO INCLUDES \$ 800,000.00 EXPENSE ASSOCIATED WITH THE REPAYMENT OF CERTIFICATE OF OBLIGATIONS

LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2024 - 2025

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BUDGET SUMMARY 2024 - 2025

	GENERAL FUNDS	ROAD & BRIDGE FUNDS	ALL OTHER FUNDS COMBINED	TOTAL FUNDS
CASH BALANCE, BEGINNING OF YEAR	12,730,000	1,610,000	7,049,000	21,389,000
RECEIPTS:				
CURRENT AD VALOREM TAX LEVY	12,000,000	3,472,000	0	15,472,000
DELINQUENT AD VALOREM TAXES	190,000	50,000	0	240,000
LICENSES AND PERMITS	50,000	653,000	0	703,000
STATE GOVERNMENT	550,200	62,000	1,049,122	1,661,322
OTHER RECEIPTS	6,507,312	1,211,601	1,291,377	9,010,290
TOTAL RECEIPTS	19,297,512	5,448,601	2,340,499	27,086,612
TOTAL RESOURCES AVAILABLE	32,027,512	7,058,601	9,389,499	48,475,612
EXPENDITURES:				
INDIGENT HEALTH CARE	105,350	0	0	105,350
PERSONAL SERVICES	8,461,106	1,614,970	1,318,848	11,394,924
BENEFITS	3,342,849	664,131	388,456	4,395,436
SUPPLIES	248,905	1,571,000	32,500	1,852,405
OTHER SERVICES AND CHARGES	5,078,252	790,000	565,695	6,433,947
CAPITAL OUTLAY	1,911,050	508,500	35,000	2,454,550
RESERVE FOR CONTINGENCY & EMERGENCY	150,000	300,000	0	450,000
TOTAL EXPENDITURES	19,297,512	5,448,601	2,340,499	27,086,612
CASH BALANCE, END OF YEAR	12,730,000	1,610,000	7,049,000	21,389,000

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: REVENUE ALL FUNDS

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DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
GENERAL FUND	16,933,902	0	17,610,343	17,720,110
OLD FORT PARKER FUND	115,032	0	133,269	130,958
SENIOR CITIZENS CENTER FUND	0	0	0	257,373
ROAD AND BRIDGE FUND	5,216,301	0	5,404,495	5,448,601
AIRPORT FUND	19,250	0	19,250	19,250
WATER CONSERVATION FUND	15,000	0	15,000	15,000
JURY FUND	470,385	0	473,443	472,402
JUVENILE PROBATION FUND - COUNTY PORT	485,360	0	435,113	435,113
JUVENILE PROBATION FUND - STATE PORTIO	472,844	0	492,933	492,933
JUVENILE PROBATION FUND - FEES	0	0	0	0
ADULT PROBATION FUND	659,916	0	701,760	701,760
ADULT PROBATION FUND - SPECIAL	232,888	0	243,500	243,500
LAW LIBRARY FUND	15,000	0	15,000	15,000
FORFEITURE FUND - FEDERAL	0	0	0	0
FORFEITURE FUND - STATE	15,000	0	0	0
CAPITAL PROJECTS FUND	562,000	0	290,000	290,000
CAP - PFC - LCLEC - LEASE FUND	850,000	0	800,000	800,000
JAIL AND DETENTION CENTER FUND	33,155	0	42,890	44,612
 TOTAL LIMESTONE COUNTY FUNDS REVENUE	 <u>26,096,033</u>	 <u>0</u>	 <u>26,676,996</u>	 <u>27,086,612</u>

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: GENERAL FUND REVENUE

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9/18/2024

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 310 1100	CURRENT AD VALOREM TAXES	11,085,000		11,556,000	11,589,000
12 310 1200	DELINQUENT AD VALOREM TAXES	175,000		175,000	180,000
12 310 1300	PRAIRIE HILL TAX ABATEMENT	500,000		514,000	514,000
12 310 1400	HUBBARD WIND TAX ABATEMENT	340,000		340,000	340,000
12 310 1500	SOLAR FARM ROLLBACK	0		0	0
12 310 1600	WACO SOLAR TAX ABATEMENT	0		200,000	440,000
12 319 1000	PENALTY & INTEREST	130,000		130,000	150,000
12 320 1000	ALCOHOLIC BEVERAGE PERMITS	13,000		15,000	20,000
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 GR	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	7,000		7,000	8,000
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)	229,816		0	0
12 333 4030	OPIOD ABATEMENT SETTLEMENT	35,000		35,000	35,000
12 333 4031	SB 22 GRANT - LAW ENFORCEMENT	350,000		350,000	350,000
12 333 4032	SB 22 GRANT - DA OFFICE	175,000		175,000	175,000
12 333 7000	HOMELAND SECURITY GRANT	0		0	0
12 340 1000	COUNTY JUDGE FEES OF OFFICE	750		750	750
12 340 1001	COURT FACILITY FEE FUND \$20	5,000		5,500	6,000
12 340 1100	PROBATE COURT EDUCATION FEES	500		500	500
12 340 2000	JUSTICE CRT SUPPORT FUND \$25	8,000		8,000	10,000
12 340 2050	DPS ARREST FEES	3,000		3,000	3,000
12 340 2075	APPELLATE JUD SYS FUND \$5	500		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	8,500		8,500	10,000
12 340 2400	SALE OF ESTRAYED ANIMALS	4,000		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	1,500		2,000	2,000
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 4100	COURTHOUSE SECURITY FEES	12,500		12,500	13,500
12 340 4102	JP COURTHSE SECURITY FEE	300		300	300
12 340 4125	SPECIALTY COURT COST - DC (\$25)	1,600		1,600	2,000
12 340 4130	COURT COST ON CONVICTIONS	950		950	950
12 340 4150	RECORDS PRESERVATION FEES	10,000		10,000	13,000
12 340 4180	LOCAL TRAFFIC FINE \$3.00	1,000		1,000	1,000
12 340 4190	COURT REPORTER SERVICE FEE \$3	5,000		6,000	8,000
12 340 4195	STATE FELONY FEE (STF)	100		100	100
12 340 4200	XEROX COPIES	35,000		35,000	40,000
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	200,000
12 340 5400	MOTOR VEHICLE SALES TAX COMM	130,000		130,000	145,000
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	10,000		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	100		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	1,000		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	3,000		3,000	3,000
12 340 9300	AUDITORS FISCAL SERVICE FEES	1,500		3,644	3,644
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
12 360 1000	INTEREST EARNINGS	150,000		250,000	350,000
12 360 1001	INTEREST EARNINGS - BAIL BOND	200		200	200
12 360 1002	INTEREST EARNINGS - ARPA	30,000		15,000	15,000
12 363 1000	COURTHOUSE CONSESSIONS	1,000		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	20,000		20,000	20,000
12 370 1202	CHAPTER 19 FUNDS	6,325		10,841	10,841
12 370 1203	CONTRACT ELECTIONS REIMB.	15,000		20,000	20,000
12 370 1300	COMMUNITY & DEVELOP. PROGRAM	1,000		5,000	1,000
12 370 1400	HEALTHY COUNTY REIMBURSEMENTS	1,000		1,000	1,000
12 370 1500	FLOOD PLAIN APPLICATION FEE	3,500		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	5,000		5,000	5,000
12 370 2200	BULLET PROOF WINDSHIELD - DONATE	5,000		5,000	5,000
12 370 3000	ROYALTIES	250		250	250
12 370 8000	TRANSFER FROM ADULT PROBATION	10,300		10,771	10,771
12 370 9000	MISCELLANEOUS INCOME	150,000		150,000	150,000
12 370 9000	FUND BALANCE TRANSFER	1,780,111		1,896,237	1,530,604
12 370 9100	DONATIONS - SPECIAL SHERIFF DEPT	0		0	20,000
12 380 1000	REVENUE - BAIL BOND APP	500		500	500
TOTAL GENERAL FUND REVENUE		16,933,902	0	17,610,343	17,720,110

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: OLD FORT PARKER FUND REVENUE

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
15 360 1000	INTEREST EARNINGS	500		3,000	3,000
15 370 1900	FORT REVENUE	25,000		25,000	30,000
15 370 1901	FORT TAXES	250		250	250
15 370 1902	CONCESSION SALES	100		0	1,000
15 370 1903	MUSIC HOUSE RENTALS	500		0	0
15 370 1904	BUNKHOUSE RENTALS	500		0	0
15 370 1905	RANGER HOUSE RENTALS	0		0	0
15 370 1906	VISITOR CENTER RENTALS	1,500		0	0
15 370 1907	FORT RENTALS	2,500		0	0
15 370 1908	TRAIL RIDES	0		0	0
15 370 1909	RV RENTALS	1,000		0	0
15 370 1910	TENT RENTALS	500		0	0
15 370 1911	CHRISTMAS AT THE FORT	0		0	0
15 370 1912	SASS SHOOT	2,500		0	0
15 370 9000	MISCELLANEOUS INCOME	182		25,019	16,708
15 390 1200	TRANSFER FROM GENERAL FUND	40,000		40,000	40,000
15 390 1201	CITY OF GROESBECK	20,000		20,000	20,000
15 390 1202	CITY OF MEXIA	20,000		20,000	20,000
TOTAL FORT PARKER FUND REVENUE		115,032	0	133,269	130,958

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: SENIOR CITIZENS CENTER FUND REVENUE

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ACCOUNT NUMBEF	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
17 360 1000	INTEREST EARNINGS	0	0	0	0
17 370 1900	TAC	0	0	0	112,273
17 370 1901	HOTCOG RENT	0	0	0	7,200
17 370 1902	MEXIA RENT	0	0	0	5,000
17 370 1903	HOTCOG	0	0	0	7,700
17 370 1904	PARKVIEW DONATIONS	0	0	0	10,000
17 370 1905	MEAL DONATIONS	0	0	0	18,000
17 370 9000	MISCELLANEOUS INCOME	0		0	0
17 390 1200	TRANSFER FROM GENERAL FUND	0	0	0	90,000
17 390 1201	CITY OF GROESBECK	0	0	0	3,600
17 390 1202	CITY OF MEXIA	0	0	0	3,600
TOTAL SENIOR CITIZEN CENTER - REVEN		<u>0</u>	<u>0</u>	<u>0</u>	<u>257,373</u>

* New Fund and Budget Approved by CC 9/11/2024

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: ROAD AND BRIDGE FUND REVENUE

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
20 310 1100	CURRENT AD VALOREM TAXES	2,627,000		1,985,000	2,473,000
20 310 1101	CURRENT AD VALOREM TAXES - FML	492,000		484,000	484,000
20 310 1102	CURRENT AD VALOREM TAXES - SPEC	524,000		515,000	515,000
20 310 1200	DELINQUENT AD VALOREM TAXES	40,000		45,000	50,000
20 319 1000	PENALTY AND INTEREST	35,000		35,000	45,000
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		20,000	20,000
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		20,000	20,000
20 350 8004	JUSTICE OF THE PEACE 4 FINES	20,000		20,000	20,000
20 360 1000	INTEREST EARNINGS	35,000		40,000	50,000
20 364 1000	SALE OF SURPLUS EQUIPMENT	50,000		50,000	50,000
20 370 9000	OTHER - TRANSFER FROM RESERVE	540,801		1,377,995	909,101
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>5,216,301</u>	<u>0</u>	<u>5,404,495</u>	<u>5,448,601</u>

BUD REV 25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: AIRPORT FUND REVENUE

PAGE: 9

ACCOUNT NUMBEF	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
25 333 3000	GRANT - TXDOT AVIATION	0		0	0
25 360 1000	INTEREST EARNINGS	500		500	500
25 370 9000	FUND BALANCE TRANSFER	14,650		0	0
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		0	0
25 390 1200	TRANSFERS FROM GENERAL FUND	0		17,250	17,250
TOTAL AIRPORT FUND REVENUE		<u>19,250</u>	<u>0</u>	<u>19,250</u>	<u>19,250</u>

BUD REV 25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: WATER CONSERVATION FUND

PAGE: 10

ACCOUNT NUMBER				DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED 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 25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: JURY FUND REVENUE

PAGE: 11

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
34 310 1100	CURRENT AD VALOREM TAXES	398,000		334,000	334,000
34 310 1200	DELINQUENT AD VALOREM TAXES	5,000		5,000	5,000
34 319 1000	PENALTY AND INTEREST	3,800		4,000	4,000
34 360 1000	INTEREST EARNINGS	3,000		3,000	3,000
34 370 9000	MISCELANOUS	8,000		0	0
34 370 9000	TRANSFER FROM FUND BALANCE	52,585		127,443	126,402
TOTAL JURY FUND REVENUE		<u>470,385</u>	<u>0</u>	<u>473,443</u>	<u>472,402</u>

BUD REV 25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: JUVENILE PROBATION FUND REVENUE

PAGE: 12

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
41 338 1000	DETENTION CONTRACTS	0		0	0
41 339 1000	FREESTONE COUNTY RECEIPTS	79,958		77,876	77,876
41 339 2000	LIMESTONE COUNTY RECEIPTS	97,728		95,183	95,183
41 360 1000	INTEREST EARNINGS	10,000		10,000	10,000
41 370 1000	TITLE IV - E	0		0	0
41 370 2000	HOTCOG GRANT (PURCHASE OF SERVICE)	3,000		3,000	3,000
41 370 6000	JUVENILE - LOCAL - RESERVE	294,674		249,054	249,054
41 385 1000	SURPLUS PRIOR YEAR	0		0	0
TOTAL JUVENILE PROBATION FUND REVENUE		<u>485,360</u>	<u>0</u>	<u>435,113</u>	<u>435,113</u>

BUD REV 25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: JUVENILE PROBATION / SPECIAL FUND REVENUE

PAGE: 13

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
42 333 3000	STATE GRANT - TJJD	468,820		488,909	488,909
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>472,844</u>	<u>0</u>	<u>492,933</u>	<u>492,933</u>
SPECIAL FUND REVENUE					

BUD REV 25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: JUVENILE PROBATION / FEES FUND REVENUE

PAGE: 14

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED 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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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BUD REV 25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: JUDICIAL DISTRICT FUND REVENUE

PAGE: 15

ACCOUNT NUMBEI	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
44 333 2000	STATE AID PER CAPITA	271,424		312,689	312,689
44 333 3100	PRE-SENTENCE INVESTIGATION FUNDING	0		0	0
44 333 4600	TRANSFER TO CCP SUBSTANCE ABUSE	0		0	0
44 340 1000	PROBATION FEES	357,196		348,387	348,387
44 340 2000	LAB FEE	0		0	0
44 340 3000	PROGRAM INCOME	20,000		25,000	25,000
44 360 1000	INTEREST EARNINGS	4,000		4,000	4,000
44 370 9000	OTHER INCOME	0		0	0
44 385 1000	SURPLUS PRIOR YEAR	7,296		11,684	11,684
TOTAL JUDICIAL DIST. FUND REVENUE		<u>659,916</u>	<u>0</u>	<u>701,760</u>	<u>701,760</u>

BUD REV 25

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2025
 DEPT: JUDICIAL DISTRICT/SPEC FUND REVENUE

PAGE: 16

ACCOUNT NUMBEF	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED 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	80,128		80,128	80,128
46 333 4000	COUNSELING ONLY PROGRAM	56,936		56,936	56,936
46 333 5000	PRE-TRIAL DIVERSION	41,120		36,120	36,120
46 385 1000	INTERFUND TRANSFER	54,704		70,316	70,316
	TOTAL JUDICIAL DIST./SPEC FUND REVENUE	<u>232,888</u>	<u>0</u>	<u>243,500</u>	<u>243,500</u>

BUD REV 25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: LIBRARY FUND REVENUE

PAGE: 17

ACCOUNT NUMBER				DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED 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	2,800		2,800	2,800
47	370	9000		OTHER INCOME-FUND BALANCE	0		0	0
TOTAL LAW LIBRARY FUND REVENUE					<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>

BUD REV 25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: FORFEITURE FUND - FEDERAL REVENUE

PAGE: 18

ACCOUNT NUMBEF				DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
50	340	1000		ASSETS FORFEITED	0	0	0	0
50	360	1000		INTEREST EARNINGS	0	0	0	0
TOTAL FORFEITURE FUND-FEDERAL REV					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CCP CHAPTER 59
CCP CHAPTER 18

BUD REV 25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: FORFEITURE FUND - STATE REVENUE

PAGE: 19

ACCOUNT NUMBER				DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
51	340	1000		ASSETS FORFEITED	13,200	0	0	0
51	360	1000		INTEREST EARNINGS	1,800	0	0	0
TOTAL FORFEITURE FUND-STATE REVEN					<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

CCP CHAPTER 59
CCP CHAPTER 18

BUD REV 25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: CAPITAL PROJECTS FUND REVENUE

PAGE: 20

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
70 310 1100	CURRENT AD VALOREM TAXES	128,000		131,000	77,000
70 310 1200	DELINQUENT AD VALOREM TAXES	5,000		5,000	5,000
70 319 1000	PENALTY AND INTEREST	3,500		3,500	3,500
70 360 1000	INTEREST EARNINGS	20,000		25,000	30,000
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	405,500		125,500	174,500
TOTAL CAPITAL PROJECT FUND REVENUE		<u>562,000</u>	<u>0</u>	<u>290,000</u>	<u>290,000</u>

BUD REV 25 .

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: CAPITAL PROJECTS - CERT OF OBLIGATION - FUND REVENUE

PAGE: 21

ACCOUNT NUMBER			DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
71	370	2000	TRANSFER FROM GENERAL FUND	0	0	0	0
71	370	1000	CERTIFICATE OF OBLIGATION PAYMENT	850,000	0	800,000	800,000
TOTAL CAP - CERT OF OBLIGATION FUND				<u>850,000</u>	<u>0</u>	<u>800,000</u>	<u>800,000</u>

* THIS IS AN ANNUAL APPROPRIATION FOR THE 2024/2025 FISCAL YEAR. FUTURE BUDGETS/FISCAL YEARS
REMAIN SUBJECT TO APPROPRIATION AS THEY OCCUR.

BUD REV 25

LIMESTONE COUNTY
BUDGET

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YEAR ENDING 9/30/2025

DEPT: JAIL & DETENTION FACILITY FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
75 360 1000	INTEREST EARNINGS	33,155	0	42,890	34,612
75 370 4000	OPERATIONS CONTRACT/ADMIN FEE	0	0	0	10,000
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>33,155</u>	<u>0</u>	<u>42,890</u>	<u>44,612</u>

BUDEXP25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: EXPENSE ALL FUNDS

PAGE: 23

DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
GENERAL FUND	16,921,146	17,326,592	17,610,343	17,720,110
OLD FORT PARKER FUND	115,032	140,838	133,269	130,958
SENIOR CITIZENS CENTER FUND	0	0	0	257,373
ROAD AND BRIDGE FUND	5,216,301	5,497,919	5,404,495	5,448,601
AIRPORT FUND	19,250	19,250	19,250	19,250
WATER CONSERVATION FUND	15,000	15,000	15,000	15,000
JURY FUND	470,385	473,443	473,443	472,402
JUVENILE PROBATION FUND - COUNTY PORTION	485,360	435,113	435,113	435,113
JUVENILE PROBATION FUND - STATE PORTION	472,844	492,933	492,933	492,933
JUVENILE PROBATION FUND - FEES	0	0	0	0
ADULT PROBATION FUND -SUPERVISION	659,916	701,760	701,760	701,760
ADULT PROBATION FUND - COMMUNITY SERV.	95,234	101,062	101,062	101,062
ADULT PROBATION FUND - SUBSTANCE ABUSE	81,931	83,948	83,948	83,948
ADULT PROBATION FUND - PRE-TRIAL DIVERSION	55,723	58,490	58,490	58,490
LAW LIBRARY FUND	15,000	15,000	15,000	15,000
FORFEITURE FUND - FEDERAL	0	0	0	0
FORFEITURE FUND - STATE	15,000	0	0	0
CAPITAL PROJECTS FUND	562,000	290,000	290,000	290,000
CAP - PFC - LCLEC - LEASE FUND	850,000	800,000	800,000	800,000
JAIL AND DETENTION CENTER FUND	33,155	42,890	42,890	44,612
 TOTAL LIMESTONE COUNTY FUNDS EXPENSE	 <u>26,083,277</u>	 <u>26,494,238</u>	 <u>26,676,996</u>	 <u>27,086,612</u>

BUDEXP25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: EXPENSE ALL FUNDS

EXPENDITURES	GENERAL FUNDS	ROAD & BRIDGE FUNDS	ALL OTHER FUNDS COMBINED	TOTAL ALL FUNDS
INDIGENT HEALTH CARE	105,350	0	0	105,350
PERSONNEL SERVICES	8,461,106	1,614,970	1,318,848	11,394,924
BENEFITS	3,342,849	664,131	388,456	4,395,436
SUPPLIES	248,905	1,571,000	32,500	1,852,405
OTHER SERVICES AND CHARGES	5,078,252	790,000	565,695	6,433,947
CAPITAL OUTLAY	1,911,050	508,500	35,000	2,454,550
RESERVE FOR CONTINGENCY & EMERGENCY	150,000	300,000	0	450,000
 TOTAL EXPENDITURES	 <u>19,297,512</u>	 <u>5,448,601</u>	 <u>2,340,499</u>	 <u>27,086,612</u>

BUDEXP25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: GENERAL FUND EXPENSE - COUNTY JUDGE

PAGE: 24

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 400 1010	SALARY, ELECTED OFFICIAL *	104,814	107,303	107,303	107,303
12 400 1050	SALARY, SECRETARY	44,912	46,375	46,375	46,375
12 400 1100	COUNTY COURT REPORTERS	0	0	0	0
12 400 1600	JURY COMMISSIONS	0	0	0	0
12 400 2010	SOCIAL SECURITY TAXES	11,775	12,124	12,078	12,078
12 400 2020	GROUP HEALTH & LIFE INSURANCE	23,484	23,224	23,224	23,224
12 400 2030	RETIREMENT	11,283	11,616	11,572	11,572
12 400 3100	OFFICE SUPPLIES	3,000	3,000	3,000	3,000
12 400 3110	POSTAGE	525	500	500	500
12 400 3300	GAS, OIL & LUBE	250	250	250	250
12 400 3392	FOOD FOR JURORS	500	400	400	400
12 400 3900	LAW BOOK SUPPLEMENTS	0	0	0	0
12 400 4000	COURT APPOINTED COUNSEL	40,000	40,000	40,000	40,000
12 400 4100	COURT APPOINTED INTERPRETOR	500	0	0	0
12 400 4200	TELEPHONE	0	0	0	0
12 400 4260	TRAVEL ALLOWANCE *	3,000	3,600	3,000	3,000
12 400 4270	OUT OF COUNTY TRAVEL	0	0	0	0
12 400 4280	CONFERENCES, SCHOOLS & DUES	2,500	2,500	2,500	2,500
12 400 4282	PROBATE SCHOOL EXPENSE	0	0	0	0
12 400 4290	JUVENILE BOARD ALLOWANCE	1,200	1,200	1,200	1,200
12 400 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 400 5600	FURNITURE & EQUIPMENT < \$5,000	0	250	250	250
12 400 5700	FURNITURE & EQUIPMENT > \$5,000	0	0		0
TOTAL COUNTY JUDGE EXPENSE		<u>247,743</u>	<u>252,342</u>	<u>251,652</u>	<u>251,652</u>

*Includes State Supplement of \$25,200

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

BUDEXP25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025

PAGE: 25

DEPT: GENERAL FUND EXPENSE - COMMISSIONERS COURT

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 401 1010	SALARY, ELECTED OFFICIAL	185,495	191,472	191,472	191,472
12 401 2010	SOCIAL SECURITY TAXES	17,403	17,861	17,861	17,861
12 401 2020	GROUP HEALTH & LIFE INSURANCE	46,968	46,448	46,448	46,448
12 401 2021	RETIREE INSURANCE	108,000	115,000	115,000	115,000
12 401 2030	RETIREMENT	16,675	17,113	17,113	17,113
12 401 2270	ACCRUED VACATIONS	30,000	30,000	30,000	30,000
12 401 2300	EMPLOYEE BANK CHARGES (DIR. DEPOSIT)	500	0	0	0
12 401 3100	OFFICE SUPPLIES	100	100	100	100
12 401 3110	POSTAGE	0	0	0	0
12 401 4040	AMBULANCE SURVICE SUBSIDY	61,006	61,000	61,000	61,000
12 401 4050	AUTOPSIES	35,000	35,000	35,000	35,000
12 401 4051	MEDICAL/HOSPITAL COMMITMENT	3,500	3,500	3,500	3,500
12 401 4052	BURIAL FEES	1,000	1,000	1,000	1,000
12 401 4053	OSS EXPENSE	4,000	3,000	3,000	3,000
12 401 4085	CONSULTING FEES	0	0	0	0
12 401 4200	TELEPHONE	0	0	0	0
12 401 4250	OUT OF COUNTY TRAVEL	0	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	5,400	5,400	5,400	5,400
12 401 4300	ADVERTISING AND LEGAL NOTICES	4,000	3,000	3,000	3,000
12 401 4509	RURAL FIRE ASSOCIATION EXPENSES	0	0	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	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	40,000	40,000	40,000	40,000
12 401 4675	CHILD WELFARE BOARD	1,500	1,500	1,500	1,500
12 401 4900	COURTHOUSE CONCESSIONS	1,250	1,250	1,250	1,250
12 401 4920	BONDS	5,000	5,000	5,000	5,000
12 401 4980	COUNTY OWNED PARKS	2,500	4,000	4,000	4,000
12 401 4990	MISCELLANEOUS - HEALTHY COUNTY	1,000	1,000	1,000	1,000
12 401 4991	ARPA - AMERICAN RESCUE PLAN	229,816	0	20,543	20,543
12 401 5600	FURNITURE & EQUIPMENT <\$5,000	0	0	0	0
12 401 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 401 5750	COMMUNITY & DEVELOPMENT EXPENSE	5,000	5,000	5,000	5,000
12 401 6000	RESERVE FOR CONTINGENCIES	150,000	150,000	150,000	150,000
TOTAL COMMISSIONER'S COURT EXPENSE		1,257,344	1,039,874	1,060,417	1,060,417

BUDEXP25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: GENERAL FUND EXPENSE - COUNTY CLERK

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 403 1010	SALARY, ELECTED OFFICIAL	58,726	60,582	60,582	60,582
12 403 1040	SALARY, DEPUTY CLERKS	161,390	166,774	166,774	166,574
12 403 2010	SOCIAL SECURITY TAXES	16,839	17,393	17,393	17,377
12 403 2020	GROUP HEALTH & LIFE INSURANCE	58,710	58,060	58,060	58,060
12 403 2030	RETIREMENT	16,135	16,665	16,665	16,651
12 403 3100	OFFICE SUPPLIES	9,000	8,000	9,000	9,000
12 403 3110	POSTAGE	2,500	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	0
12 403 4200	TELEPHONE	0	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	0
12 403 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 403 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 404 1040	RECORDS MANAGEMENT - SALARIES	37,249	38,453	38,453	38,453
12 404 1090	RECORDS MANAGEMENT - EXTRA LABOR	0	25,000	0	0
12 404 2010	RECORDS MANAGEMENT - S/S TAX	2,850	4,854	2,942	2,942
12 404 2020	RECORDS MANAGEMENT - HEALTH INS	11,742	11,612	11,612	11,612
12 404 2030	RECORDS MANAGEMENT - RETIREMENT	2,730	4,651	2,819	2,819
12 404 3470	RECORDS MANAGEMENT - PRESERVATION	5,000	6,500	6,500	6,500
12 404 3480	RECORDS MANAGEMENT - ARCHIVE	130,000	140,000	140,000	140,000
TOTAL COUNTY CLERK EXPENSE		<u>557,070</u>	<u>605,244</u>	<u>577,499</u>	<u>577,269</u>

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LIMESTONE COUNTY
BUDGET

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YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - VETERANS SERVICE OFFICER

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 405 1500	SALARY, ELECTED OFFICIAL	19,046	19,736	19,736	19,736
12 405 2010	SOCIAL SECURITY TAXES	1,457	1,510	1,510	1,510
12 405 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
12 405 2030	RETIREMENT	1,396	1,447	1,447	1,447
12 405 3100	OFFICE SUPPLIES	250	250	250	250
12 405 3110	POSTAGE	75	85	75	75
12 405 4200	TELEPHONE	0	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	0
12 405 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 405 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL VETERANS SERVICE EXPENSE		<u>22,824</u>	<u>23,627</u>	<u>23,617</u>	<u>23,617</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: GENERAL FUND EXPENSE - NON-DEPARTMENTAL

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 409 2040	WORKERS COMPENSATION INSURANCE	71,780	93,172	93,172	93,172
12 409 2060	UNEMPLOYMENT INSURANCE	15,000	15,000	15,000	15,000
12 409 3300	GAS, OIL & LUBRICANTS	120,000	122,000	122,000	122,000
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	502,269	502,269	502,269
12 409 4065	ANIMAL CONTROL PROJECT	0	0	0	0
12 409 4100	ATTORNEY FEES, SUITS AGAINST COUNTY	20,000	20,000	20,000	20,000
12 409 4200	TELEPHONE / INTERNET	51,000	51,000	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	48,000	48,000	48,000	48,000
12 409 4535	JP TECHNOLOGY FEE EXPENSE *	5,000	5,000	5,000	5,000
12 409 4910	LIABILITY INSURANCE	150,000	152,000	152,000	152,000
12 409 4911	AUTO AND EQUIPMENT INSURANCE	25,000	25,000	25,000	25,000
12 409 4912	THEFT AND FIRE INSURANCE - BUILDING	185,000	236,000	236,000	236,000
12 409 4960	SENIOR CITIZENS PROJECTS	90,000	90,000	90,000	90,000
12 409 4961	CASA	15,000	15,000	15,000	15,000
12 409 4962	LARA'S HOUSE	2,000	2,000	2,000	2,000
12 409 4970	M.H.M.R	0	0	0	0
12 700 2500	TRANSFERS TO AIRPORT	0	17,250	17,250	17,250
12 700 3300	TRANSFERS TO DAM MAINTENANCE	15,000	15,000	15,000	15,000
12 700 4100	TRANSFERS TO JUVENILE PROBATION	97,728	95,183	95,183	95,183
12 700 7100	TRANSFERS TO CERTIFICATE OF OBLIGATION	850,000	800,000	800,000	800,000
12 700 7500	TRANSFERS TO LCDC - PROJECT WORK	0	0	0	0
TOTAL NON-DEPARTMENTAL EXPENSE		<u>2,172,708</u>	<u>2,343,874</u>	<u>2,343,874</u>	<u>2,343,874</u>

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

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

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BUDGET

YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - DISTRICT CLERK

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 450 1010	SALARY, ELECTED OFFICIAL	60,466	62,322	62,322	62,322
12 450 1040	SALARY, DEPUTY CLERKS	194,249	199,887	199,887	199,787
12 450 1070	TEMPORARY HELP	0	0	0	0
12 450 2010	SOCIAL SECURITY TAXES	19,486	20,059	20,059	20,051
12 450 2020	GROUP HEALTH & LIFE INSURANCE	70,452	69,672	69,672	69,672
12 450 2030	RETIREMENT	18,671	19,220	19,220	19,213
12 450 3100	OFFICE SUPPLIES	11,000	11,000	11,000	11,000
12 450 3110	POSTAGE	1,800	1,800	1,800	1,800
12 450 3470	RECORDS MANAGEMENT PRESERVATION	0	0	0	0
12 450 4200	TELEPHONE	0	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	0
12 450 5600	FURNITURE & EQUIPMENT < \$5,000	1,500	1,500	1,500	1,500
12 450 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL DISTRICT CLERK EXPENSE		<u>382,123</u>	<u>389,960</u>	<u>389,960</u>	<u>389,845</u>
12 451 1040	SALARY, RECORDS MANAGEMENT	0	0	0	0
12 451 1070	SALARIES, TEMPORARY HELP	4,000	4,000	4,000	4,000
12 451 1090	SALARIES, EXTRA LABOR	7,500	7,500	7,500	7,500
12 451 2010	SOCIAL SECURITY TAXES	880	880	880	880
12 451 2030	RETIREMENT	550	550	550	550
TOTAL D/C - RECORDS MANAGEMENT		<u>12,930</u>	<u>12,930</u>	<u>12,930</u>	<u>12,930</u>
TOTAL DISTRICT CLERK DEPT EXPENSE		<u>395,053</u>	<u>402,889</u>	<u>402,889</u>	<u>402,774</u>

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BUDGET

YEAR ENDING 9/30/2025

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

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 455 1010	SALARY, ELECTED OFFICIAL	56,828	58,564	58,564	58,564
12 455 1030	SALARY, SECRETARY	39,870	41,137	41,137	41,137
12 455 1035	DAMON ALLEN ACT STIPEND - CLERK *	1,800	1,800	1,800	1,800
12 455 2010	SOCIAL SECURITY TAXES	7,535	7,765	7,948	7,948
12 455 2020	GROUP HEALTH & LIFE INSURANCE	23,484	23,224	23,224	23,224
12 455 2030	RETIREMENT	7,220	7,440	7,616	7,616
12 455 3100	OFFICE SUPPLIES	800	800	800	800
12 455 3110	POSTAGE	300	300	300	300
12 455 4200	TELEPHONE	1,850	300	300	300
12 455 4260	TRAVEL ALLOWANCE **	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	0
12 455 5600	FURNITURE & EQUIPMENT < \$5,000	300	400	300	300
12 455 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 455 5900	LAW BOOKS	0	0	0	0
TOTAL JUSTICE OF THE PEACE PCT 1 EXP		<u>142,087</u>	<u>143,830</u>	<u>144,089</u>	<u>144,089</u>

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

**Travel Allowance to be paid thru payroll eff 10/1/2024

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BUDGET

YEAR ENDING 9/30/2025

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

ACCOUNT NUMBER			DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12	456	1010	SALARY, ELECTED OFFICIAL	54,908	56,644	56,644	56,644
12	456	1030	SALARY, SECRETARY	39,490	40,577	40,577	40,577
12	456	1035	DAMON ALLEN ACT STIPEND - CLERK	1,800	1,800	1,800	1,800
12	456	2010	SOCIAL SECURITY TAXES	7,359	7,575	7,919	7,919
12	456	2020	GROUP HEALTH & LIFE INSURANCE	23,484	23,224	23,224	23,224
12	456	2030	RETIREMENT	7,051	7,258	7,588	7,588
12	456	3100	OFFICE SUPPLIES	750	750	750	750
12	456	3110	POSTAGE	250	250	250	250
12	456	4200	TELEPHONE	0	0	0	0
12	456	4260	TRAVEL ALLOWANCE	1,500	1,500	1,500	1,500
12	456	4270	OUT OF COUNTY TRAVEL	300	300	300	300
12	456	4280	CONFERENCES, SCHOOLS & DUES	700	700	700	700
12	456	4520	REPAIR OF EQUIPMENT	0	0	0	0
12	456	5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12	456	5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12	456	5900	LAW BOOKS	0	0	0	0
TOTAL JUSTICE OF THE PEACE PCT 2 EXP				137,592	140,578	141,252	141,252

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

**Travel Allowance to be paid thru payroll eff 10/1/2024

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 3

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ACCOUNT NUMBER			DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12	457	1010	SALARY, ELECTED OFFICIAL	56,828	55,514	55,514	55,514
12	457	1030	SALARY, SECRETARY	38,460	39,407	39,407	39,407
12	457	1035	DAMON ALLEN ACT STIPEND - CLERK	1,800	1,800	1,800	1,800
12	457	2010	SOCIAL SECURITY TAXES	7,427	7,399	7,537	7,537
12	457	2020	GROUP HEALTH & LIFE INSURANCE	23,484	23,224	23,224	23,224
12	457	2030	RETIREMENT	7,117	7,090	7,222	7,222
12	457	3100	OFFICE SUPPLIES	900	900	900	900
12	457	3110	POSTAGE	400	400	400	400
12	457	4200	TELEPHONE	470	0	0	0
12	457	4260	TRAVEL ALLOWANCE	600	600	600	600
12	457	4270	OUT OF COUNTY TRAVEL	500	750	750	750
12	457	4280	CONFERENCES, SCHOOLS & DUES	700	1,950	1,950	1,950
12	457	4520	REPAIR OF EQUIPMENT	0	0	0	0
12	457	5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12	457	5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12	457	5900	LAW BOOKS	0	0	0	0
TOTAL JUSTICE OF THE PEACE PCT 3 EXP				138,686	139,034	139,303	139,303

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

**Travel Allowance to be paid thru payroll eff 10/1/2024

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BUDGET

YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 4

ACCOUNT NUMBER				DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12	458	1010		SALARY, ELECTED OFFICIAL	56,828	58,564	58,564	58,564
12	458	1030		SALARY, SECRETARY	39,440	40,707	40,707	40,707
12	458	1035		DAMON ALLEN ACT STIPEND - CLERK	1,800	1,800	1,800	1,800
12	458	2010		SOCIAL SECURITY TAXES	7,502	7,732	8,076	8,076
12	458	2020		GROUP HEALTH & LIFE INSURANCE	23,484	23,224	23,224	23,224
12	458	2030		RETIREMENT	7,188	7,409	7,738	7,738
12	458	3100		OFFICE SUPPLIES	1,200	1,700	1,200	1,200
12	458	3110		POSTAGE	200	400	400	400
12	458	4200		TELEPHONE	0	0	0	0
12	458	4260		TRAVEL ALLOWANCE	1,500	2,700	1,500	1,500
12	458	4270		OUT OF COUNTY TRAVEL	250	400	250	250
12	458	4280		CONFERENCES, SCHOOLS & DUES	700	700	700	700
12	458	4520		REPAIR OF EQUIPMENT	0	0	0	0
12	458	5600		FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12	458	5700		FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12	458	5900		LAW BOOKS	0	0	0	0
TOTAL JUSTICE OF THE PEACE PCT 4 EXP					140,093	145,335	144,160	144,160

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

**Travel Allowance to be paid thru payroll eff 10/1/2024

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BUDGET

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YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - COUNTY ATTORNEY

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 475 1010	SALARY, ELECTED OFFICIAL	16,714	17,106	17,106	17,106
12 475 1040	SALARY, STAFF	448,107	461,763	461,763	461,763
12 475 1045	SALARY, SB 22 SUPPLEMENT	175,000	0	0	0
12 475 2010	SOCIAL SECURITY TAXES	48,946	36,633	36,633	36,633
12 475 2020	GROUP HEALTH & LIFE INSURANCE	93,936	92,896	92,896	92,896
12 475 2030	RETIREMENT	46,899	35,101	35,101	35,101
12 475 3100	OFFICE SUPPLIES	13,000	13,000	13,000	13,000
12 475 4200	TELEPHONE	0	0	0	0
12 475 4270	OUT OF COUNTY TRAVEL	3,000	3,000	2,500	2,500
12 475 4280	CONFERENCES, SCHOOLS & DUES	8,500	8,500	6,500	6,500
12 475 4890	INVESTIGATIVE EXPENSE	8,000	10,000	10,000	10,000
12 475 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 475 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 475 5900	LAW BOOKS	5,500	5,500	5,500	5,500
	COUNTY ATTORNEY EXPENSE	<u>867,602</u>	<u>683,500</u>	<u>681,000</u>	<u>681,000</u>
	VICTIMS ASSISTANCE COORDINATOR				
12 477 1040	SALARY, VICTIMS ASSISTANCE COORD	44,737	46,186	46,186	46,186
12 477 1045	SALARY, SB 22 SUPPLEMENT	0	0	0	0
12 477 2010	SOCIAL SECURITY TAXES	3,422	3,533	3,533	3,533
12 477 2020	GROUP HEALTH & LIFE INSURANCE	11,742	11,612	11,612	11,612
12 477 2030	RETIREMENT	3,279	3,385	3,385	3,385
12 477 3100	SUPPLIES	600	600	400	400
12 477 3110	POSTAGE	550	550	400	400
12 477 4270	OUT OF COUNTY TRAVEL	1,035	1,035	600	600
12 477 4280	CONFERENCES, SCHOOLS & DUES	600	600	600	600
	VICTIM ASSISTANCE COORDINATOR	<u>65,966</u>	<u>67,502</u>	<u>66,717</u>	<u>66,717</u>
	TOTAL COUNTY ATTORNEY EXPENSE	<u>933,568</u>	<u>751,001</u>	<u>747,716</u>	<u>747,716</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025

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DEPT: GENERAL FUND EXPENSE - SB 22 GRANT - COUNTY ATTORNEY

ACCOUNT NUMBER				DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12	476	1020		SALARY, SB 22 GRANT	0	152,200	152,200	152,200
12	476	2010		SOCIAL SECURITY TAXES	0	11,643	11,643	11,643
12	476	2030		RETIREMENT	0	11,156	11,156	11,156
SB 22 GRANT - COUNTY ATTORNEY EXPENSE					0	175,000	175,000	175,000

* SB 22 GRANT EFFECTIVE FY 2023-2024

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: GENERAL FUND EXPENSE - ELECTIONS

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 490 1040	ELECTIONS ADMINISTRATOR	46,906	48,358	48,358	48,358
12 490 1030	SALARY, ELECTIONS ASSISTANT	0	32,000	37,223	37,223
12 490 1070	SALARY, TEMPORARY HELP	3,750	0	0	0
12 490 2010	ELECTIONS S/S TAX	7,471	9,590	9,989	8,459
12 490 2020	HEALTH INSURANCE	11,742	23,224	23,224	23,224
12 490 2030	RETIREMENT	3,713	5,890	6,273	6,273
12 490 3100	OFFICE SUPPLIES	1,500	2,000	2,000	2,000
12 490 3110	POSTAGE	1,500	2,500	2,500	2,500
12 490 4200	TELEPHONE	0	0	0	0
12 490 4260	TRAVEL	100	100	100	100
12 490 4280	CONFERENCE, SCHOOLS, DUES	0	0	0	0
12 490 4900	ELECTION WORKERS - LABOR	32,000	25,000	25,000	25,000
12 490 4901	PROGRAMMING AND ELECTION SUPPORT	25,000	27,000	27,000	27,000
12 490 4902	EQUIPMENT AND REPAIR	400	500	500	500
12 490 4903	COMMUNICATIONS	250	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	1,000	1,000	1,000
12 490 4907	DELIVERY SUPPLIES	2,500	2,500	2,500	2,500
12 490 4908	TRUCK RENTAL	0	0	0	0
12 490 4910	CONTRACT ELECTIONS	15,000	20,000	20,000	20,000
12 490 4911	MISCELLANEOUS	2,500	2,500	2,500	2,500
12 490 4912	DRE EXPENDITURES	20,000	20,000	20,000	20,000
12 490 4913	ELECTIONS COVID RESPONSE GRANT	0	0	0	0
12 490 4914	HAVA GRANT - CARES (COVID-19)	0	0	0	0
12 490 4915	HAVA GRANT - EDUCATION	0	0	0	0
12 490 4916	HAVA GRANT - ACCESSIBILITY	0	0	0	0
12 490 4917	HAVA GRANT - COMPLIANCE	0	0	0	0
12 490 4918	HAVA GRANT - TEAM (VOTER REGISTRATION)	0	0	0	0
12 490 4919	HAVA GRANT - POLLING PLACE ACCESS	0	0	0	0
12 490 4920	HAVA GRANT - OPPORTUNITY FOR ACCESS	0	0	0	0
12 490 4990	CHAPTER 19 EXPENSE REIMBURSEMENT	6,325	10,841	10,841	10,841
TOTAL ELECTION EXPENSE		185,407	236,503	242,508	240,978

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: GENERAL FUND EXPENSE - AUDITOR

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 495 1020	SALARY, APPOINTED OFFICIAL	62,911	64,860	64,860	64,860
12 495 1030	SALARY, ASSISTANT AUDITORS	136,436	140,755	140,755	140,755
12 495 2010	SOCIAL SECURITY TAXES	15,250	15,730	15,730	15,730
12 495 2020	GROUP HEALTH & LIFE INSURANCE	46,968	46,448	46,448	46,448
12 495 2030	RETIREMENT	14,612	15,072	15,072	15,072
12 495 3100	OFFICE SUPPLIES	3,100	3,100	3,100	3,100
12 495 3110	POSTAGE	400	400	400	400
12 495 4200	TELEPHONE	0	0	0	0
12 495 4260	TRAVEL	1,000	1,000	1,000	1,000
12 495 4280	CONFERENCES, SCHOOLS & DUES	5,000	5,000	5,000	5,000
12 495 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 495 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL COUNTY AUDITOR EXPENSE		<u>285,677</u>	<u>292,364</u>	<u>292,364</u>	<u>292,364</u>

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

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BUDGET

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YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - COUNTY TREASURER

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 497 1010	SALARY, ELECTED OFFICIAL	59,676	61,532	61,532	61,532
12 497 1030	SALARY, ASSISTANT TREASURER	41,647	42,998	42,998	42,998
12 497 1070	SALARY, TEMPORARY HELP	0	0	0	0
12 497 2010	SOCIAL SECURITY TAXES	7,751	7,997	7,997	7,997
12 497 2020	GROUP HEALTH & LIFE INSURANCE	23,484	23,224	23,224	23,224
12 497 2030	RETIREMENT	7,427	7,662	7,662	7,662
12 497 3100	OFFICE SUPPLIES	4,500	3,100	3,100	3,100
12 497 3110	POSTAGE	2,100	2,600	2,600	2,600
12 497 4200	TELEPHONE	0	0	0	0
12 497 4260	TRAVEL	500	500	500	500
12 497 4280	CONFERENCES, SCHOOLS & DUES	2,250	1,600	1,600	1,600
12 497 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 497 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 497 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL COUNTY TREASURER EXPENSE		<u>149,335</u>	<u>151,213</u>	<u>151,213</u>	<u>151,213</u>

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BUDGET

YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - COUNTY TAX ASSESSOR COLLECTOR

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 499 1010	SALARY, ELECTED OFFICIAL	60,256	62,112	62,112	62,112
12 499 1040	SALARY , DEPUTY TAX A/C	287,700	295,158	295,158	295,158
12 499 1070	SALARY, PART-TIME	18,000	23,400	23,400	23,400
12 499 2010	SOCIAL SECURITY TAXES	27,996	29,121	29,121	29,121
12 499 2020	GROUP HEALTH & LIFE INSURANCE	93,936	92,896	92,896	92,896
12 499 2030	RETIREMENT	26,825	27,903	27,903	27,903
12 499 3100	OFFICE SUPPLIES	5,500	5,500	5,500	5,500
12 499 3110	POSTAGE	23,000	28,000	28,000	28,000
12 499 3390	TAX ROLL SUPPLIES	16,000	16,000	19,500	19,500
12 499 4200	TELEPHONE	0	0	0	0
12 499 4260	TRAVEL	2,000	1,500	1,500	1,500
12 499 4280	CONFERENCES, SCHOOLS & DUES	3,500	3,000	3,000	3,000
12 499 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 499 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 499 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
	TOTAL COUNTY TAX A/C EXPENSE	<u>564,712</u>	<u>584,590</u>	<u>588,090</u>	<u>588,090</u>

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BUDGET
YEAR ENDING 9/30/2025

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DEPT: GENERAL FUND EXPENSE - DATA PROCESSING

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 503 1500	SALARY, IT TECHNICIANS	161,006	163,271	163,271	163,271
12 503 2010	SOCIAL SECURITY TAXES	12,317	12,490	12,490	12,490
12 503 2020	GROUP HEALTH INSURANCE	35,226	34,836	34,836	34,836
12 503 2030	RETIREMENT	11,802	11,968	11,968	11,968
12 503 3100	OFFICE SUPPLIES	250	300	300	300
12 503 3110	POSTAGE	0	0	0	0
12 503 4200	TELEPHONE	2,772	2,772	2,772	2,772
12 503 4270	TRAVEL	0	0	0	0
12 503 4280	CONFERENCE SCHOOLS & DUES	0	0	0	0
12 503 4500	CABLING AND INSTALLATION	500	5,370	5,370	5,370
12 503 4520	IT CONTRACT WORK/REPAIRS/ASSISTANCE	10,000	10,000	10,000	10,000
12 503 4530	COMPUTER MAINTENANCE AGREEMENT	425,000	425,000	425,000	425,000
12 503 4540	CYBERSECURITY TRAINING FEE	600	600	600	600
12 503 4750	DATA CONVERSION EXPENSE YEAR	0	0	0	0
12 503 4800	DATA CONVERSION TRAINING EXPENSE	0	0	0	0
12 503 4900	MISCELLANEOUS/VEHICLE REPAIR	1,000	1,000	1,000	1,000
12 503 5720	COMPUTERS AND SOFTWARE	65,000	852,520	600,000	600,000
TOTAL DATA PROCESSING EXPENSE		<u>725,473</u>	<u>1,520,127</u>	<u>1,267,607</u>	<u>1,267,607</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025

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DEPT: GENERAL FUND EXPENSE - FACILITIES MANAGEMENT

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 516 1150	SALARY, DIRECTOR OF MAINTENANCE	51,954	53,614	53,614	53,614
12 516 1150	SALARIES, CUSTODIAL	70,802	75,234	75,234	77,314
12 516 2010	SOCIAL SECURITY TAXES	9,391	9,857	9,857	10,016
12 516 2020	GROUP HEALTH & LIFE INSURANCE	35,226	34,836	34,836	34,836
12 516 2030	RETIREMENT	8,998	9,445	9,445	9,597
12 516 2040	CONTRACT LABOR	7,600	7,600	7,600	7,600
12 516 2050	UNIFORM EXPENSE	600	600	500	500
12 516 3100	OFFICE SUPPLIES	600	600	500	500
12 516 3300	VEHICLE FUEL AND MAINTENANCE	3,000	1,500	2,500	2,500
12 516 3320	CLEANING AND JANITORIAL SUPPLIES	8,000	8,000	6,500	6,500
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	4,000	4,000	3,500	3,500
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	50,000	50,000	50,000	50,000
12 516 4420	UTILITIES - MEXIA ANNEX	7,000	7,500	7,500	7,500
12 516 4430	UTILITIES - COOLIDGE ANNEX	2,400	3,000	3,000	3,000
12 516 4440	UTILITIES - LAW ENFORCEMENT CENTER (OLD)	15,000	17,000	17,000	17,000
12 516 4450	UTILITIES - JUVENILE DETENTION CENTER	18,000	18,000	18,000	18,000
12 516 4470	UTILITIES - LCLEC - NEW	120,000	125,000	125,000	125,000
12 516 4500	REPAIRS & MAINTENANCE - BUILDING	30,000	30,000	30,000	30,000
12 516 4501	REPAIRS & MAINTENANCE - LCLEC	40,000	40,000	45,000	45,000
12 516 4502	REPAIRS & MAINGENANCE - JUVENILE	1,000	1,000	1,000	1,000
12 516 4511	REPAIRS & MAINTENANCE - ELEVATOR	5,000	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	0
12 516 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
12 516 5795	ENERGY EFFICIENCY GRANT EXPENSE	0	0	0	0
TOTAL FACILITIES MANAGEMENT EXPENSE		514,871	528,085	531,885	534,277

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BUDGET

YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - COUNTY FAIRGROUNDS

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 517 1070	SALARIES, TEMPORARY HELP	0	0	0	0
12 517 1150	SALARIES, FACILITIES MANAGER	52,060	53,740	53,740	50000
12 517 1160	SALARIES, FAIRGROUNDS	39,028	40,316	40,316	40316
12 517 2010	SOCIAL SECURITY TAXES	6,968	7,195	7,195	6,909
12 517 2020	GROUP HEALTH & LIFE INSURANCE	23,484	23,224	23,224	23,224
12 517 2030	RETIREMENT	6,677	6,894	6,894	6,620
12 517 2040	CONTRACT LABOR	0	0	0	0
12 517 3100	OFFICE SUPPLIES	100	100	100	100
12 517 3300	VEHICLE FUEL & MAINTENANCE	1,000	500	500	500
12 517 3320	CLEANING AND JANITORIAL SUPPLIES	2,500	3,000	3,000	3000
12 517 3330	PAINT & PAINTING SUPPLIES	0	0	0	0
12 517 4200	TELEPHONE	945	945	945	945
12 517 4280	CONF SCHOOLS DUES & TRAVEL	2,000	2,000	2,000	2000
12 517 4460	UTILITIES - COUNTY SHOW BARN	35,000	35,000	35,000	35000
12 517 4500	REPAIRS & MAINTENANCE - BUILDING	20,000	20,000	20,000	20000
12 517 5600	FURNITURE AND EQUIPMENT < \$5,000	2,000	5,000	5,000	5000
12 517 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
12 517 5744	SPONSORSHIP BANNERS/EXPENSES	2,000	1,500	1,500	1500
12 517 5745	DONATIONS - SPECIAL PROJECTS	2,500	2,500	2,500	2500
TOTAL COUNTY FAIRGROUNDS EXPENSE		<u>196,262</u>	<u>201,915</u>	<u>201,915</u>	<u>197,614</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 1

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 551 1010	SALARY, ELECTED OFFICIAL	48,337	49,820	49,820	49,820
12 551 2010	SOCIAL SECURITY TAXES	4,157	4,270	4,270	4,270
12 551 2020	GROUP HEALTH & LIFE INSURANCE	11,742	11,612	11,612	11,612
12 551 2030	RETIREMENT	3,983	4,092	4,092	4,092
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	6,000	6,000	6,000
12 551 4270	OUT OF COUNTY TRAVEL	0	0	0	0
12 551 4280	CONFERENCES, SCHOOLS & DUES	300	300	300	300
12 551 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 551 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL CONSTABLE PRECINCT 1 EXP		75,119	76,694	76,694	76,694

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

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BUDGET

YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 2

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 552 1010	SALARY, ELECTED OFFICIAL	46,787	48,270	48,270	48,270
12 552 2010	SOCIAL SECURITY TAXES	4,038	4,152	4,152	4,152
12 552 2020	GROUP HEALTH & LIFE INSURANCE	11,742	11,612	11,612	11,612
12 552 2030	RETIREMENT	3,869	3,978	3,978	3,978
12 552 2050	UNIFORM EXPENSE	0	0	0	0
12 552 3100	OFFICE SUPPLIES	50	50	50	50
12 552 3110	POSTAGE	250	250	250	250
12 552 4200	TELEPHONE	0	0	0	0
12 552 4260	TRAVEL ALLOWANCE *	6,000	6,000	6,000	6,000
12 552 4270	OUT OF COUNTY TRAVEL	0	0	0	0
12 552 4280	CONFERENCES, SCHOOLS & DUES	300	300	300	300
12 552 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 552 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL CONSTABLE PRECINCT 2 EXP		73,036	74,612	74,612	74,612

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2025
 DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 3

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 553 1010	SALARY, ELECTED OFFICIAL	46,697	48,180	48,180	48,180
12 553 2010	SOCIAL SECURITY TAXES	4,031	4,145	4,145	4,145
12 553 2020	GROUP HEALTH & LIFE INSURANCE	11,742	11,612	11,612	11,612
12 553 2030	RETIREMENT	3,863	3,971	3,971	3,971
12 553 2050	UNIFORM EXPENSE	0	0	0	0
12 553 3100	OFFICE SUPPLIES	500	500	200	200
12 553 3110	POSTAGE	25	25	25	25
12 553 3370	K-9 EXPENSES	0	0	0	0
12 553 4200	TELEPHONE	0	0	0	0
12 553 4260	TRAVEL ALLOWANCE *	6,000	6,000	6,000	6,000
12 553 4270	OUT OF COUNTY TRAVEL	100	100	100	100
12 553 4280	CONFERENCES, SCHOOLS & DUES	300	300	300	300
12 553 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 553 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL CONSTABLE PRECINCT 3 EXP		<u>73,258</u>	<u>74,833</u>	<u>74,533</u>	<u>74,533</u>

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

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025

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DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 4

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 554 1010	SALARY, ELECTED OFFICIAL	48,197	49,680	49,680	49,680
12 554 2010	SOCIAL SECURITY TAXES	4,146	4,535	4,260	4,260
12 554 2020	GROUP HEALTH & LIFE INSURANCE	11,742	11,612	11,612	11,612
12 554 2030	RETIREMENT	3,973	4,345	4,081	4,081
12 554 2050	UNIFORM EXPENSE	200	200	200	200
12 554 3100	OFFICE SUPPLIES	100	300	150	150
12 554 3110	POSTAGE	100	200	200	200
12 554 4200	TELEPHONE	0	0	0	0
12 554 4260	TRAVEL ALLOWANCE	6,000	9,600	6,000	6,000
12 554 4270	OUT OF COUNTY TRAVEL	0	0	0	0
12 554 4280	CONFERENCES, SCHOOLS & DUES	300	300	300	300
12 554 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 554 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL CONSTABLE PRECINCT 4 EXP		74,758	80,772	76,483	76,483

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

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
- LAW ENFORCEMENT

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 559 1010	SALARY, ELECTED OFFICIAL *	67,374	69,361	69,361	69,361
12 559 1030	SALARY, CLERICAL	170,033	174,249	174,249	174,249
12 559 1040	SALARY, LAW ENFORCEMENT	1,106,660	1,134,313	1,155,717	1,191,097
12 559 1090	EXTRA LABOR	35,000	35,000	35,000	35,000
12 559 2010	SOCIAL SECURITY TAXES	120,659	108,089	109,726	112,433
12 559 2020	GROUP HEALTH & LIFE INSURANCE	305,292	313,524	313,524	313,524
12 559 2030	RETIREMENT	115,612	103,567	105,136	107,730
12 559 2050	UNIFORM ALLOWANCE	12,500	12,500	12,500	12,500
12 559 3100	OFFICE SUPPLIES	10,000	10,000	10,000	10,000
12 559 3110	POSTAGE	6,000	6,000	6,000	6,000
12 559 3300	GAS, OIL, AND LUBRICANTS	10,000	10,000	10,000	10,000
12 559 3340	AMMUNITION	2,500	2,500	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	25,000
12 559 3370	K-9 EXPENSES - DONATIONS	0	0	0	0
12 559 4200	TELEPHONE	22,000	22,000	22,000	22,000
12 559 4270	OUT OF COUNTY TRAVEL	2,500	2,500	2,500	2,500
12 559 4280	CONFERENCES, SCHOOLS & DUES	13,000	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	0
12 559 4283	LOBBIST MEETINGS TRAVEL	0	0	0	0
12 559 4520	REPAIR OF EQUIPMENT	1,000	1,000	1,000	1,000
12 559 4540	REPAIR OF MOTOR VEHICLES	40,000	40,000	40,000	40,000
12 559 4550	BULLETPROOF WINDSHIELD - DONATIONS	59,500	0	0	14,288
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	0
12 559 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
12 559 5740	RADIO EQUIPMENT	5,000	5,000	5,000	5,000
12 559 5780	MOTOR VEHICLES	137,000	220,000	140,000	140,000
12 559 5790	MOTOR VEHICLE EQUIPMENT	40,000	70,000	35,000	35,000
12 559 5795	GRANT EXPENDITURES FURN & EQUIP	0	0	0	0
12 559 5796	SB 22 GRANT FUNDS EXPENSE	337,244	0	0	0
TOTAL COUNTY SHERIFF EXPENSE		<u>2,643,874</u>	<u>2,377,603</u>	<u>2,287,213</u>	<u>2,362,181</u>

* Elected Official Salary includes Longevity and Certificate Pay

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
- JAIL

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 560 1040	SALARY, JAIL	2,004,664	2,066,206	2,066,206	2,066,206
12 560 1090	EXTRA LABOR	85,000	85,000	85,000	85,000
12 560 2010	SOCIAL SECURITY TAXES	167,338	164,567	164,567	164,567
12 560 2020	GROUP HEALTH & LIFE INSURANCE	551,874	545,764	545,764	545,764
12 560 2030	RETIREMENT	160,338	157,683	157,683	157,683
12 560 2050	UNIFORM ALLOWANCE	9,500	9,500	9,500	9,500
12 560 3100	OFFICE SUPPLIES	20,000	20,000	18,000	18,000
12 560 3101	MEDICAL EQUIPMENT/SUPPLIES	14,000	14,000	12,000	12,000
12 560 3120	PRISONER CLOTHING, LINEN	11,000	11,000	11,000	11,000
12 560 3125	PRISONER HOUSING	3,500	0	0	0
12 560 3350	NON FOOD SUPPLIES	70,000	70,000	68,000	68,000
12 560 3380	I. D. SUPPLIES	250	180	180	180
12 560 3392	FOOD FOR JAIL	200,000	200,000	200,000	200,000
12 560 3400	KITCHEN UTENSILS AND SUPPLIES	800	600	600	600
12 560 4050	MEDICAL - PRISONERS	275,000	300,000	300,000	300,000
12 560 4060	MEDICAL PRISONER - OTHER AGENCY	15,000	15,000	12,500	12,500
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	5,000	5,000
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	0
12 560 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
12 560 5795	GRANT EXPENDITURES - SAVNS/APPRIS	7,000	7,000	7,000	7,000
TOTAL COUNTY SHERIFF - JAIL EXPENSE		<u>3,626,764</u>	<u>3,698,001</u>	<u>3,688,501</u>	<u>3,688,501</u>

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LIMESTONE COUNTY
BUDGET

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YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
- DISPATCH

ACCOUNT NUMBER				2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
DESCRIPTION							
12	561	1040	SALARY, DISPATCH	682,428	694,641	698,624	732,180
12	561	1090	EXTRA LABOR	28,000	28,000	28,000	28,000
12	561	2010	SOCIAL SECURITY TAXES	54,348	55,282	55,587	58,154
12	561	2020	GROUP HEALTH & LIFE INSURANCE	187,872	185,792	185,792	185,792
12	561	2030	RETIREMENT	52,074	52,970	53,262	55,721
12	561	2050	UNIFORM ALLOWANCE	0	0	0	0
12	561	3100	OFFICE SUPPLIES	4,000	4,000	4,000	4,000
12	561	4200	TELEPHONE/INTERNET	0	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	3,500	0	0	0
12	561	5700	FURNITURE AND EQUIPMENT > \$5,000	0	7,000	7,000	7,000
TOTAL COUNTY SHERIFF - DISPATCH EXPENSE				<u>1,023,922</u>	<u>1,039,385</u>	<u>1,043,964</u>	<u>1,082,547</u>

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BUDGET

YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
- SB 22 GRANT

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 563 1020	SHERIFF SALARY, SB 22 GRANT	0	12,756	12,756	12,756
12 563 1045	SALARY, SB 22 GRANT	0	185,120	185,120	185,120
12 563 2010	SOCIAL SECURITY TAXES	0	15,138	15,138	15,138
12 563 2030	RETIREMENT	0	14,504	14,504	14,504
12 563 5796	SB 22 GRANT FUNDS EXPENSES	0	122,482	122,482	122,482
TOTAL COUNTY SHERIFF - DISPATCH EXPENSE		0	350,000	350,000	350,000

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LIMESTONE COUNTY

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BUDGET

YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - HIGHWAY PATROL

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 580 1050	SALARY, HWY PATROL CLERK	35,555	36,734	36,734	36,734
12 580 2010	SOCIAL SECURITY TAXES	2,720	2,810	2,810	2,810
12 580 2020	GROUP HEALTH & LIFE INSURANCE	11,742	11,612	11,612	11,612
12 580 2030	RETIREMENT	2,606	2,693	2,693	2,693
12 580 3100	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
12 580 4200	TELEPHONE	0	0	0	0
12 580 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 580 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 580 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL HIGHWAY PATROL EXPENSE		<u>53,623</u>	<u>54,849</u>	<u>54,849</u>	<u>54,849</u>

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LIMESTONE COUNTY

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BUDGET

YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - INDIGENT HEALTH CARE

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 635 1050	SALARY, CLERK	43,392	44,751	44,751	44,751
12 635 2010	SOCIAL SECURITY TAXES	3,319	3,423	3,423	3,423
12 635 2020	GROUP HEALTH & LIFE INSURANCE	11,742	11,612	11,612	11,612
12 635 2030	RETIREMENT	3,181	3,280	3,280	3,280
12 635 3100	OFFICE SUPPLIES	250	250	250	250
12 635 4050	ELIGIBLE EXPENSES	150,000	150,000	90,000	90,000
12 635 4200	TELEPHONE	0	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		<u>226,984</u>	<u>228,417</u>	<u>168,417</u>	<u>168,417</u>

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BUDGET

YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - EMERGENCY MANAGEMENT

ACCOUNT NUMBER				2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
DESCRIPTION							
12	640	1040	SALARY, EMERGENCY MGT COORDINATOR	63,302	65,257	65,257	65,257
12	640	2010	SOCIAL SECURITY TAXES	4,843	4,992	4,992	4,992
12	640	2020	GROUP HOSPITAL INSURANCE	11,742	11,612	11,612	11,612
12	640	2030	RETIREMENT	4,640	4,783	4,783	4,783
12	640	3100	OFFICE SUPPLIES	250	250	250	250
12	640	3110	POSTAGE	0	0	0	0
12	640	3140	HOMELAND SECURITY GRANT	0	0	0	0
12	640	4200	TELEPHONE	1,700	1,700	1,700	1,700
12	640	4260	TRAVEL	0	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	0
12	640	5700	FURNITURE AND EQUIPMENT > 5000	0	0	0	0
TOTAL EMERGENCY MANAGEMENT EXPENSE				90,656	92,773	92,773	92,773

* Increased Salary for Dispatch Center FY 19-20

* No longer Dispatch Supervisor FY 24-25

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LIMESTONE COUNTY
BUDGET

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YEAR ENDING 9/30/2024

DEPT: GENERAL FUND EXPENSE - COURT COORDINATOR

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 650 1050	SALARY, COORDINATOR	41,636	43,001	43,001	43,001
12 650 2010	SOCIAL SECURITY TAXES	3,185	3,290	3,290	3,290
12 650 2020	GROUP HEALTH & LIFE INSURANCE	11,742	11,612	11,612	11,612
12 650 2030	RETIREMENT	3,052	3,152	3,152	3,152
12 650 3100	OFFICE SUPPLIES	450	450	450	450
12 650 4260	TRAVEL	0	0	0	0
12 650 4280	CONFERENCES, SCHOOLS AND DUES	0	0	0	0
12 650 5700	FURNITURE AND EQUIPMENT				
TOTAL COURT COORDINATOR EXPENSE		60,065	61,505	61,505	61,505

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025

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DEPT: GENERAL FUND EXPENSE - COUNTY EXTENSION SERVICE

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 665 1050	SALARY, SECRETARY	35,852	37,558	37,558	37,558
12 665 1400	SALARY, EXTENSION AGENTS	34,233	35,258	35,258	35,258
12 665 2010	SOCIAL SECURITY TAXES	6,639	6,848	6,718	6,718
12 665 2020	GROUP HEALTH & LIFE INSURANCE	11,742	11,612	11,612	11,612
12 665 2030	RETIREMENT	6,361	6,562	6,437	6,437
12 665 3100	OFFICE SUPPLIES	1,200	1,200	1,000	1,000
12 665 3110	POSTAGE	150	150	150	150
12 665 3130	SPECIAL PROJECT SUPPLIES	600	600	600	600
12 665 3131	STOCK SHOWS	2,750	2,750	2,750	2,750
12 665 3132	4-H EVENTS	500	500	250	250
12 665 4200	TELEPHONE	0	0	0	0
12 665 4260	TRAVEL	16,700	16,700	15,000	15,000
12 665 4280	CONFERENCES, SCHOOLS AND DUES	2,000	2,000	2,000	2,000
12 665 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 665 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 665 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL COUNTY EXTENSION SERVICE EXPENSE		<u>118,727</u>	<u>121,737</u>	<u>119,333</u>	<u>119,333</u>

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BUDGET

YEAR ENDING 9/30/2025

DEPT: GENERAL FUND EXPENSE - TOTAL GENERAL FUND

DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
COUNTY JUDGE	247,743	252,342	251,652	251,652
COMMISSIONER'S COURT	1,257,344	1,039,874	1,060,417	1,060,417
COUNTY CLERK	557,070	605,244	577,499	577,269
VETERANS SERVICE OFFICER	22,824	23,627	23,617	23,617
NON-DEPARTMENTAL	2,172,708	2,343,874	2,343,874	2,343,874
DISTRICT CLERK	395,053	389,960	402,889	402,774
JUSTICE OF THE PEACE PRECINCT 1	142,087	143,830	144,089	144,089
JUSTICE OF THE PEACE PRECINCT 2	137,592	140,578	141,252	141,252
JUSTICE OF THE PEACE PRECINCT 3	138,686	139,034	139,303	139,303
JUSTICE OF THE PEACE PRECINCT 4	140,093	145,335	144,160	144,160
COUNTY ATTORNEY	933,568	67,502	747,716	747,716
COUNTY ATTORNEY - SB 22 GRANT	0	175,000	175,000	175,000
ELECTIONS	185,407	236,503	242,508	240,978
COUNTY AUDITOR	285,677	292,364	292,364	292,364
COUNTY TREASURER	149,335	151,213	151,213	151,213
COUNTY TAX ASSESSOR/COLLECTOR	564,712	584,590	588,090	588,090
DATA PROCESSING	725,473	1,520,127	1,267,607	1,267,607
FACILITIES MANAGEMENT	514,871	528,085	531,885	534,277
SHOWBARN	196,262	201,915	201,915	197,614
CONSTABLE PRECINCT 1	75,119	76,694	76,694	76,694
CONSTABLE PRECINCT 2	73,036	74,612	74,612	74,612
CONSTABLE PRECINCT 3	73,258	74,833	74,533	74,533
CONSTABLE PRECINCT 4	74,758	80,772	76,483	76,483
COUNTY SHERIFF - LAW ENFORCEMENT	2,643,874	2,377,603	2,287,213	2,362,181
COUNTY SHERIFF - JAIL	3,626,764	3,698,001	3,688,501	3,688,501
COUNTY SHERIFF - DISPATCH	1,023,922	1,039,385	1,043,964	1,082,547
COUNTY SHERIFF - SB 22 GRANT	0	350,000	350,000	350,000
HIGHWAY PATROL	53,623	54,849	54,849	54,849
ADULT PROBATION - COUNTY PORTION	13,855	14,415	14,415	14,415
INDIGENT HEALTH CARE	226,984	228,417	168,417	168,417
EMERGENCY MANAGEMENT	90,656	92,773	92,773	92,773
COURT COORDINATOR	60,065	61,505	61,505	61,505
COUNTY EXTENSION SERVICE	118,727	121,737	119,333	119,333
TOTAL GENERAL FUND EXPENSE	16,921,146	17,326,592	17,610,343	17,720,110

BUD REV 04
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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: OLD FORT PARKER FUND EXPENSE

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ACCOUNT NUMBER				DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
15	515	1150		SALARY, DIRECTOR OF FORT	43,304	50,000	44,722	44,722
15	515	1151		SALARIES, PART-TIME	12,480	21,600	21,600	18,720
15	515	2010		SOCIAL SECURITY TAXES	4,267	5,477	5,074	4,853
15	515	2020		GROUP HEALTH & LIFE INSURANCE	11,742	11,612	11,612	11,612
15	515	2030		RETIREMENT	4,089	5,248	4,861	4,650
15	515	2300		BANK/CREDIT CARD CHARGES	500	500	500	500
15	515	3100		OFFICE SUPPLIES	750	500	500	500
15	515	3103		CONCESSION / MERCHANDISE SUPPLIES	4,250	4,250	4,250	4,250
15	515	3300		VEHICLE FUEL & MAINTENANCE	0	0	0	1,000
15	515	3320		CLEANING AND JANITORIAL SUPPLIES	750	750	750	750
15	515	4200		TELEPHONE / INTERNET	1,500	1,500	1,500	1,500
15	515	4300		ADVERTISING	1,000	2,000	1,500	1,500
15	515	4410		UTILITIES	13,000	15,000	14,000	14,000
15	515	4430		DUMPSTER FEES	2,400	2,400	2,400	2,400
15	515	4500		REPAIRS AND MAINTNANCE	15,000	20,000	20,000	20,000
TOTAL OLD FT PARKER - EXPENSE					<u>115,032</u>	<u>140,838</u>	<u>133,269</u>	<u>130,958</u>

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

BUD REV 04
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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: SENIOR CITIZENS CENTER FUND EXPENSE

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ACCOUNT NUMBER				DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
17	715	1150		SALARY, MANAGER	0	0	0	31,200
17	715	1151		SALARIES, PART-TIME	0	0	0	46,904
17	715	2010		SOCIAL SECURITY TAXES	0	0	0	5,975
17	715	2020		GROUP HEALTH & LIFE INSURANCE	0	0	0	11,612
17	715	2030		RETIREMENT	0	0	0	5,725
17	715	3100		OFFICE SUPPLIES	0	0	0	700
17	715	3300		VEHICLE FUEL & MAINTENANCE	0	0	0	8,500
17	715	3320		CLEANING AND JANITORIAL SUPPLIES	0	0	0	1,500
17	715	3392		DELIVERED MEALS	0	0	0	118,750
17	715	4200		TELEPHONE / INTERNET	0	0	0	1,500
17	715	4300		ADVERTISING	0	0	0	1,000
17	715	4410		UTILITIES	0	0	0	16,500
17	715	4500		REPAIRS AND MAINTNANCE	0	0	0	6,507
17	715	5470		EXTERMINATE & FUMIGATE	0	0	0	1,000
TOTAL SENIOR CITIZENS CENTER - EXPENSE					0	0	0	257,373

* New Fund and Budget Approved by CC 9/11/2024

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: ROAD AND BRIDGE FUND EXPENSE - REGULAR OPERATIONS

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ACCOUNT NUMBER				2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
DESCRIPTION							
20	610	1020	SALARY, APPOINTED OFFICIAL	0	0	0	0
20	610	2040	SALARY, CONTRACT ENGINEER	20,000	0	0	0
20	610	1060	SALARY, LABORERS	1,430,295	1,425,544	1,549,110	1,587,470
20	610	1070	EXTRA LABOR (SEASONAL WORKERS)	15,000	15,000	15,000	15,000
20	610	1080	OVERTIME	8,500	8,500	8,500	8,500
20	610	2010	SOCIAL SECURITY TAXES	111,215	110,852	120,305	123,239
20	610	2020	GROUP HEALTH & LIFE INSURANCE	399,228	394,808	394,808	394,808
20	610	2030	RETIREMENT	106,563	106,215	115,272	118,084
20	610	2040	WORKERS COMPENSATION INSURANCE	25,000	25,000	25,000	25,000
20	610	2050	SHOP UNIFORMS	18,000	25,000	21,000	21,000
20	610	2060	UNEMPLOYMENT INSURANCE	3,000	3,000	3,000	3,000
20	610	2270	ACCRUED VACATIONS	4,000	4,000	4,000	4,000
20	610	3100	OFFICE SUPPLIES	2,500	2,500	2,500	2,500
20	610	3300	GAS, OIL, AND LUBRICANTS	400,000	400,000	400,000	400,000
20	610	3301	CULVERTS FOR RESALE	0	0	0	0
20	610	3351	ROAD MATERIALS	1,100,000	1,100,000	1,100,000	1,100,000
20	610	3352	BRIDGE AND CULVERT MATERIAL	400,000	500,000	450,000	450,000
20	610	3353	FENCING MATERIALS	2,500	2,500	1,500	1,500
20	610	3354	SHOP SUPPLIES	5,000	5,000	5,000	5,000
20	610	3640	BATTERIES, TIRES, AND TUBES	90,000	90,000	85,000	85,000
20	610	4200	TELEPHONE	3,000	3,000	3,000	3,000
20	610	4260	TRAVEL	0	0	0	0
20	610	4280	CONFERENCES, SCHOOLS, AND DUES	0	0	0	0
20	610	4410	UTILITIES	15,000	15,000	15,000	15,000
20	610	4430	DUMPING FEES	12,000	12,000	12,000	12,000
20	610	4510	REPAIR AND MAINTENANCE OF EQUIP	225,000	300,000	250,000	250,000
20	610	4600	EMPLOYMENT EXPENSE	4,500	4,500	4,000	4,000
20	610	4990	SIGNS AND SUPPLIES	7,500	12,000	12,000	12,000
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	0
20	610	5720	COMPUTERS AND SOFTWARE	7,000	7,000	7,000	7,000
20	610	5785	ROAD VEHICLES	100,000	125,000	100,000	100,000
20	610	5790	ROAD EQUIPMENT	400,000	500,000	400,000	400,000
20	610	5902	ROAD DAMAGES REIMB. EXPENSE	0	0	0	0
20	610	6000	CONTINGENCIES -	300,000	300,000	300,000	300,000
TOTAL R & B - REGULAR OPER. EXPENSE				<u>5,216,301</u>	<u>5,497,919</u>	<u>5,404,495</u>	<u>5,448,601</u>

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

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: COUNTY AIRPORT FUND EXPENSE

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED 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	4,400	4,400	4,400	4,400
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	2,600	2,600	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		19,250	19,250	19,250	19,250

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: WATER CONSERVATION FUND EXPENSE - DAM MAINTENANCE

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ACCOUNT NUMBER				DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED 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					15,000	15,000	15,000	15,000

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: JURY FUND EXPENSE
DISTRICT COURT

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
34 435 1010	SUPPLEMENTS, APPEALS JUDGE	2,600	2,600	2,600	2,600
34 435 1017	SALARY SUPPLEMENT, JUDGE 77TH J.D.	8,998	9,268	9,268	9,000
34 435 1018	SALARY SUPPLEMENT, JUDGE 87TH J.D.	4,120	4,244	4,244	4,244
34 435 1100	SALARY, COURT REPORTER 77TH J.D.	53,369	56,059	56,059	55,059
34 435 1101	SALARY, COURT REPORTER 87TH J.D.	20,180	20,785	20,785	21,130
34 435 1105	SALARY, COURT COORDINATOR	42,671	44,067	44,067	44,067
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	9,894	10,283	10,283	10,213
34 435 2020	GROUP HEALTH & LIFE INSURANCE	23,484	23,224	23,224	23,224
34 435 2030	RETIREMENT	8,519	8,863	8,863	8,815
34 435 2040	WORKERS COMPENSATION INSURANCE	500	500	500	500
34 435 2060	UNEMPLOYMENT INSURANCE	250	250	250	250
34 435 2270	ACCRUED VACATION	0	0	0	0
34 435 3100	OFFICE SUPPLIES	2,500	2,500	2,500	2,500
34 435 3110	POSTAGE	1,000	500	500	500
34 435 3330	FOOD FOR JURORS	1,500	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)	18,000	18,000	18,000	18,000
34 435 4100	SPECIAL COURT COSTS	12,000	10,000	10,000	10,000
34 435 4110	REGIONAL PUBLIC DEFENDER-CAPITAL CASES	17,000	17,000	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	2,000	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	30,000	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	0
34 435 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
34 435 5720	SOFTWARE	0	0	0	0
34 435 5730	COMPUTER EQUIPMENT	1,000	1,000	1,000	1,000
TOTAL DISTRICT COURT EXPENSE		470,385	473,443	473,443	472,402

BUDEXP25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: JUVENILE PROBATION FUND EXPENSE
JUVENILE PROBATION - COUNTY PORTION

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
41 570 1020	SALARY - CHIEF, JPO, AR, JISP	90,395	95,215	95,215	95,215
41 570 1030	SALARY, FISCAL OFFICER	8,993	9,160	9,160	9,160
41 570 1070	WAGES, PART-TIME DETENTION WORKERS	0	0	0	0
41 570 1071	WAGES, DETENTION JPO	0	0	0	0
41 570 1080	SALARY, SECRETARY / COUNSELOR	0	1,652	1,652	1,652
41 570 1090	SALARY, JPO/ADM ASSIST	52,885	54,499	54,499	54,499
41 570 1095	SALARY, TRANSPORT OFFICER	0	1,446	1,446	1,446
41 570 2010	SOCIAL SECURITY TAXES	35,381	36,431	36,431	36,431
41 570 2020	GROUP HEALTH & LIFE INSURANCE	85,336	73,017	73,017	73,017
41 570 2030	RETIREMENT	34,733	35,764	35,764	35,764
41 570 2040	WORKERS COMPENSATION INSURANCE	6,000	2,000	2,000	2,000
41 570 2060	UNEMPLOYMENT INSURANCE	1,387	1,429	1,429	1,429
41 570 2090	LIABILITY INSURANCE	0	0	0	0
41 570 3100	OFFICE SUPPLIES	5,000	3,500	3,500	3,500
41 570 3120	CLOTHING ALLOWANCE	1,500	1,000	1,000	1,000
41 570 3300	VEHICLE FUEL & MAINTENANCE	14,000	14,000	14,000	14,000
41 570 3360	GROCERIES, PERSONAL HYGIENE	0	0	0	0
41 570 4010	AUDIT FEES	5,000	5,500	5,500	5,500
41 570 4050	PSY EVAL/MEDICAL/DENTAL	10,000	7,500	7,500	7,500
41 570 4080	DRUG ALCOHOL TESTING	1,250	1,000	1,000	1,000
41 570 4085	PROFESSIONAL & CONTRACT SVC - PRE	55,000	40,000	40,000	40,000
41 570 4086	PROFESSIONAL & CONTRACT SVC - POST	55,000	40,000	40,000	40,000
41 570 4200	TELEPHONE	0	0	0	0
41 570 4260	TRAVEL	0	0	0	0
41 570 4280	CONFERENCES, SCHOOLS, AND DUES	8,500	5,500	5,500	5,500
41 570 4520	REPAIR OF EQUIPMENT	5,000	2,500	2,500	2,500
41 570 4530	MISCELLANEOUS	5,000	1,000	1,000	1,000
41 570 5600	FURNITURE AND EQUIPMENT <\$5,000	5,000	3,000	3,000	3,000
41 570 5700	FURNITURE AND EQUIPMENT >\$5,000	0	0	0	0
TOTAL JUVENILE FUND - COUNTY PORTION EXPENSE		485,360	435,113	435,113	435,113

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

BUDEXP25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: JUVENILE PROBATION FUND EXPENSE
JUVENILE PROBATION - STATE PORTION

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
STATE AID - BASIC PROBATION SUPERVISION					
42 570 1020	SALARY, CHIEF PROBATION OFFICER	69,920	69,920	69,920	69,920
42 570 1030	SALARY, ASST CJPO	36,000	36,000	36,000	36,000
42 570 1035	SALARY, DRUG COUNSELOR	0			
42 570 1040	SALARY, JPO	54,000	57,880	57,880	57,880
42 570 1060	SALARY, JPO/JSO DETENTION	0	0	0	0
42 570 1080	SALARY, FREESTONE SECRETARY	40,000	36,120	36,120	36,120
42 570 1080	SALARY, DETENTION SUPERVISOR	0	0	0	0
42 570 1085	SALARY, STATE ADJUSTMENT	16,890	33,780	33,780	33,780
42 570 2020	HEALTH & LIFE INSURANCE	0	3,199	3,199	3,199
STATE AID - COMMUNITY PROGRAMS					
42 571 1030	SALARY, ASSISTANT CJPO	10,013	10,013	10,013	10,013
42 571 1035	SALARY, DRUG COUNSELOR	19,055	19,055	19,055	19,055
42 571 1040	SALARY, JPO	20,022	20,022	20,022	20,022
42 571 1060	SALARY, DETENTION	0	0	0	0
42 571 2020	HEALTH & LIFE INSURANCE	8,600	8,600	8,600	8,600
STATE AID - PRE ADJUDICATION / DETENTION					
42 572 1060	SALARY, DETENTION/TRANSPORT OFFICER	44,320	44,320	44,320	44,320
42 572 2020	HEALTH & LIFE INSURANCE	0	0	0	0
42 572 4085	PROFESSIONAL & CONTRACT SERVICES	50,000	50,000	50,000	50,000
STATE AID - COMMITMENT DIVERSION - POST					
42 573 1030	SALARY, JPO	0	0	0	0
42 573 4085	PROFESSIONAL & CONTRACT SERVICES	100,000	100,000	100,000	100,000
STATE AID - MENTAL HEALTH					
42 574 1030	SALARY, JPO	0	0	0	0
42 574 4085	PROFESSIONAL & CONTRACT SERVICES	0	0	0	0
TITLE IV E RESERVE					
42 575 1035	TITLE IV E - SALARY	0	0	0	0
42 577 4089	GRANT C - DIVERSIONARY PLACEMENTS SECURE	0	0	0	0
42 578 4280	GRANT R - CONFERENCE, SCHOOLS & DUES	4,024	4,024	4,024	4,024
42 578 4050	GRANT R - PSY. EVALUATIONS/NON RESIDENTAL	0	0	0	0
TOTAL JUVENILE FUND - STATE PORTION EXPENSE		<u>472,844</u>	<u>492,933</u>	<u>492,933</u>	<u>492,933</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: JUVENILE PROBATION FUND EXPENSE
JUVENILE PROBATION - FEES

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ACCOUNT NUMBER				2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
DESCRIPTION							
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>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2025
 DEPT: GENERAL FUND EXPENSE
 ADULT PROBATION - COUNTY PORTION

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
12 590 1030	FISCAL OFFICER	3,000	3644	3,644	3,644
12 590 2010	S/S TAX	230	279	279	279
12 590 2030	RETIREMENT	225	267	267	267
12 590 3100	OFFICE SUPPLIES	100	225	225	225
12 590 4200	TELEPHONE	0	0	0	0
12 590 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 590 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 590 5700	FURNITURE AND EQUIPMENT > \$5,000	10,300	10,000	10,000	10,000
TOTAL ADULT PROBATION - COUNTY PORTION		13,855	14,415	14,415	14,415

BUDEXP25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: JUDICIAL DISTRICT FUND EXPENSE
ADULT PROBATION - SUPERVISION

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
44 590 1020	SALARY, CHIEF PROBATION OFFICER	67,657	71,018	71,018	71,018
44 590 1030	SALARY, PROBATION OFFICERS	301,276	318,628	318,628	318,628
44 590 1050	SALARY, SECRETARY	82,047	88,287	88,287	88,287
44 590 1500	SALARY, PROGRAM WAGES	0	0	0	0
44 590 2010	SOCIAL SECURITY TAXES	33,824	35,845	35,845	35,845
44 590 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
44 590 2030	RETIREMENT	93,037	98,598	98,598	98,598
44 590 2060	UNEMPLOYMENT INSURANCE	1,320	1,320	1,320	1,320
44 590 3100	OFFICE SUPPLIES	9,500	9,500	9,500	9,500
44 590 3101	OFFENDER MEDICAL	750	750	750	750
44 590 3102	OFFENDER TRANSPORTATION	0	0	0	0
44 590 3105	SUPPLIES - TESTING	10,050	10,050	10,050	10,050
44 590 3106	SUPPLIES - PROGRAMS EXPENSE	0	0	0	0
44 590 4010	AUDIT FEES	0	7,000	7,000	7,000
44 590 4011	FISCAL SERVICES FEES	3,335	3,644	3,644	3,644
44 590 4085	CONTRACT SERVICES	7,700	7,700	7,700	7,700
44 590 4086	BONDS & LIABILITY INSURANCE	7,000	7,000	7,000	7,000
44 590 4090	COMPUTER SERVICES	22,000	22,000	22,000	22,000
44 590 4100	LEGAL FEES	5,000	5,000	5,000	5,000
44 590 4200	TELEPHONE, LONG DISTANCE/INTERNET	0	0	0	0
44 590 4260	TRAVEL	8,920	8,920	8,920	8,920
44 590 4280	SCHOOLS	6,500	6,500	6,500	6,500
44 590 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
44 590 5700	FURNITURE AND EQUIPMENT> \$5,000	0	0	0	0
TOTAL ADULT PROBATION - SUPERVISION EXPENSE		<u>659,916</u>	<u>701,760</u>	<u>701,760</u>	<u>701,760</u>

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

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: JUDICIAL DISTRICT FUND EXPENSE
COMMUNITY SERVICE RESTITUTION & SUBSTANCE ABUSE COUNSELING

ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
<u>COMMUNITY SERVICE RESTITUTION</u>					
46 591 1020	SALARY, PROBATION OFFICER	76,494	81,174	81,174	81,174
46 591 2010	SOCIAL SECURITY TAXES	5,737	6,088	6,088	6,088
46 591 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
46 591 2030	RETIREMENT	13,003	13,800	13,800	13,800
46 591 2060	UNEMPLOYMENT INSURANCE	0	0	0	0
46 591 3100	OFFICE SUPPLIES	0	0	0	0
46 591 4010	AUDIT FEE	0	0	0	0
46 591 4011	FISCAL SERVICE FEE	0	0	0	0
46 591 4260	TRAVEL	0	0	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>95,234</u>	<u>101,062</u>	<u>101,062</u>	<u>101,062</u>
<u>COUNSELING ONLY PROGRAM</u>					
46 594 1020	SALARY, COUNSELOR	41,712	43,332	43,332	43,332
46 594 2010	SOCIAL SECURITY TAXES	3,128	3,250	3,250	3,250
46 594 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
46 594 2030	RETIREMENT	7,091	7,366	7,366	7,366
46 594 2060	UNEMPLOYMENT INSURANCE	0	0	0	0
46 594 3100	OFFICE SUPPLIES	0	0	0	0
46 594 4011	FISCAL SERVICE FEE	0	0	0	0
46 594 4085	CONTRACT SERVICES	30,000	30,000	30,000	30,000
TOTAL CONTRACT SERVICES FOR OFFENDERS		<u>81,931</u>	<u>83,948</u>	<u>83,948</u>	<u>83,948</u>
<u>PRE-TRIAL DIVERSION</u>					
46 595 1020	SALARY, CHIEF PROBATION OFFICER	22,552	23,672	23,672	23,672
46 595 1030	SALARY, DEPUTY CHIEF PROBATION OFFICER	22,205	23,309	23,309	23,309
46 595 2010	SOCIAL SECURITY TAXES	3,357	3,523	3,523	3,523
46 595 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
46 595 2030	RETIREMENT	7,609	7,986	7,986	7,986
46 595 2060	UNEMPLOYMENT INSURANCE	0	0	0	0
46 595 3100	OFFICE /COMPUTER SUPPLIES	0	0	0	0
46 595 4260	TRAVEL	0	0	0	0
46 595 5600	FURNITURE & EQUIP < 5000	0	0	0	0
TOTAL CONTRACT SERVICES FOR OFFENDERS		<u>55,723</u>	<u>58,490</u>	<u>58,490</u>	<u>58,490</u>

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

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: LAW LIBRARY FUND EXPENSE

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ACCOUNT NUMBER				2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
DESCRIPTION							
47	476	4281	SUBSCRIPTIONS AND UPDATES	15,000	15,000	15,000	15,000
47	476	5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
47	476	5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
47	476	5900	LAW BOOKS	0	0	0	0
TOTAL LAW LIBRARY FUND EXPENSE				<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

LGC 323.021 COUNTY LAW LIBRARY

BUDEXP25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: FORFEITURE ACCOUNT - FEDERAL

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
50 559 4280	CONFERENCES, SCHOOLS AND DUES	0	0	0	0
50 559 4890	INVESTIGATIVE USE	0	0	0	0
50 559 4990	COUNTY SHERIFF - MISCELLANEOUS	0	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		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CCP CHAPTER 59
CCP CHAPTER 18

BUDEXP25

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: FORFEITURE ACCOUNT - STATE

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
51 559 3100	OFFICE SUPPLIES	0	0	0	0
51 559 3300	VEHICLE FUEL AND MAINTENANCE	0	0	0	0
51 559 4280	CONFERENCES, SCHOOLS AND DUES	0	0	0	0
51 559 4890	INVESTIGATIVE USE	0	0	0	0
51 559 4990	MISCELLANEOUS	15,000	0	0	0
51 559 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
51 559 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0

TOTAL STATE FORFEITURE EXPENSE

15,000000

CCP CHAPTER 59
CCP CHAPTER 18

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: CAPITAL PROJECTS FUND OUTLAY

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
70 510 1000	REPAIR PROJECTS	422,000	150,000	150,000	150,000
70 510 1100	CAPITAL OUTLAY - BUILDING (FAIRGROUNDS)	0	0	0	0
70 510 1150	CAPITAL OUTLAY - (COMMUNICATION SYSTEM)	140,000	140,000	140,000	140,000
70 510 1200	REFURBISH COURTHOUSE - GRANT	0	0	0	0
TOTAL CAPITAL PROJECT FUND EXPENSE		562,000	290,000	290,000	290,000

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: CAPITAL PROJECTS - CERTIFICATE OF OBLIGATION

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ACCOUNT NUMBER			DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED BUDGET
71	510	1150	LCLEC-CERTIFICATE OF OBLIGATION-DEBT SERV	850,000	800,000	800,000	800,000
71	510	1160	CAPITAL EXPENSES	0	0	0	0
TOTAL CAPITAL PROJECT FUND EXPENSE				850,000	800,000	800,000	800,000

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2025
DEPT: JAIL & DETENTION FACILITY FUND EXPENSE

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ACCOUNT NUMBER	DESCRIPTION	2023/2024 APPROVED BUDGET	2024/2025 REQUESTED BUDGET	2024/2025 PROPOSED BUDGET	2024/2025 ADOPTED 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 1050	SALARY, ADMIN TECOLE COORD	0	8,502	8,502	10,000
75 559 2010	SOCIAL SECURITY TAXES	2,203	2,854	2,854	2,968
75 559 2030	RETIREMENT	2,151	2,734	2,734	2,844
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	0		0	0
75 559 5700	FURNITURE & EQUIPMENT - PROJECT WORK	0		0	0
TOTAL JAIL & DETENTION CTR. EXPENSE		33,155	42,890	42,890	44,612

2024 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 2,578,290,476
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,578,290,476
4.	Prior year total adopted tax rate.	\$ 0.5572 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,578,290,476
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 0</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 5,975,083</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 5,975,083
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 26,062,958</p> <p>B. Current year productivity or special appraised value: - \$ 289,431</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 25,773,527
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 31,748,610
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,546,541,866
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,189,331
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 14,189,331
18.	<p>Total current year taxable value on the current year 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</p> <p>A. Certified values: \$ 2,794,347,551</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,794,347,551

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. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,794,347,551
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 20,584,874
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 20,584,874
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,773,762,677
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.5115 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.5480 /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.5572 /\$100
29.	Prior year 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> .	\$ 2,578,290,476

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 14,366,234
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year. + \$ 0 B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year 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. Prior year 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.	\$ 14,366,234
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,773,762,677
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.5179 /\$100
34.	Rate adjustment for state criminal justice mandate.²³ A. Current year 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. \$ 152,532 B. Prior year 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. - \$ 113,516 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0014 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0014 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 552,044 B. Prior year 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 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ -0.0027 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$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 A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>306,540</u> B. Prior year 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. \$ <u>294,953</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0004</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.0005</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.0004</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year 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. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.5197</u> /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.0000</u> /\$100 C. Add Line 40B to Line 39.	\$ <u>0.5197</u> /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.5378</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 0.00 %</p> <p>B. Enter the prior year actual collection rate..... 0.00 %</p> <p>C. Enter the 2022 actual collection rate. 0.00 %</p> <p>D. Enter the 2021 actual collection rate. 0.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	0.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,794,347,551
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.5378 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.0000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.5759 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,794,347,551
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000 /\$100
55.	Current year 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> .	\$ 0.5480 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.5480 /\$100
57.	Current year 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> .	\$ 0.5759 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.5759 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,794,347,551
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$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)

Line	Voter-Approval Rate/Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.5759 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴² 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. ⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.6238 /\$100 \$ 0.0000 /\$100 \$ 0.6238 /\$100 \$ 0.5970 /\$100 \$ 0.0268 /\$100 \$ 2,607,514,476 \$ 698,813
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.7630 /\$100 \$ 0.0500 /\$100 \$ 0.7130 /\$100 \$ 0.7118 /\$100 \$ 0.0012 /\$100 \$ 2,200,298,193 \$ 26,403
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.7855 /\$100 \$ 0.0000 /\$100 \$ 0.7855 /\$100 \$ 0.7478 /\$100 \$ 0.0377 /\$100 \$ 2,019,206,252 \$ 761,240
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,486,456 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0531 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.6290 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5566 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,794,347,551
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0178 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.5744 /\$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. ⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5970 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,546,541,866
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,773,762,677
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.0000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.6290 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5480 /\$100

As applicable, enter the current year 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. \$ 0.6290 /\$100

As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).Indicate the line number used: 68

De minimis rate. \$ 0.5744 /\$100

If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

**print
here**

Stacy L. Hall, Tax A/C

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

2024 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 2,570,960,519
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,570,960,519
4.	Prior year total adopted tax rate.	\$ 0.0193 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... \$ 0 B. Prior year values resulting from final court decisions:..... - \$ 0 C. Prior year value loss, Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:..... \$ 0 B. Prior year disputed value:..... - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,570,960,519
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 6,102,547 C. Value loss. Add A and B. ⁶	\$ 6,102,547
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 26,062,958 B. Current year productivity or special appraised value: - \$ 289,431 C. Value loss. Subtract B from A. ⁷	\$ 25,773,527
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 31,876,074
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,539,084,445
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 490,043
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 490,043
18.	Total current year taxable value on the current year 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: \$ 2,787,510,553 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 current year value. Add A and B, then subtract C and D.	\$ 2,787,510,553

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. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,787,510,553
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 20,584,874
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 20,584,874
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,766,925,679
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.0177 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.5480 /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.0193 /\$100
29.	Prior year 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> .	\$ 2,570,960,519

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 496,195
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year..... + \$ 0 B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year 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. Prior year 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.	\$ 496,195
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,766,925,679
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0179 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year 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. Prior year 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 A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year 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 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

²³ [Reserved for expansion]²⁴ 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 A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year 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 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.	\$ 0.0000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year 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 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.	\$ 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. A. Amount appropriated for public safety in the prior year. 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 the prior year. 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 current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.0179 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, 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.	\$ 0.0179 /\$100
41.	Current year 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.	\$ 0.0185 /\$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): Current year 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 current year 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 prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 0.00 % B. Enter the prior year actual collection rate 0.00 % C. Enter the 2022 actual collection rate 0.00 % D. Enter the 2021 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.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,787,510,553
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.0185 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.0000 /\$100

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 current year county voter-approval tax rate.	\$ 0.5759 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,794,347,551
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000 /\$100
55.	Current year 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> .	\$ 0.5480 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.5480 /\$100
57.	Current year 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> .	\$ 0.5759 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.5759 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,794,347,551
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.5759 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.6238 /\$100 \$ 0.0000 /\$100 \$ 0.6238 /\$100 \$ 0.5970 /\$100 \$ 0.0268 /\$100 \$ 2,607,514,476 \$ 698,813
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.7630 /\$100 \$ 0.0500 /\$100 \$ 0.7130 /\$100 \$ 0.7118 /\$100 \$ 0.0012 /\$100 \$ 2,200,298,193 \$ 26,403
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.7855 /\$100 \$ 0.0000 /\$100 \$ 0.7855 /\$100 \$ 0.7478 /\$100 \$ 0.0377 /\$100 \$ 2,019,206,252 \$ 761,240
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,486,456 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0531 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.6290 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5566 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,794,347,551
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0178 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.5744 /\$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.⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5970 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 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 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,546,541,866
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,773,762,677
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.0000 /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.6290 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5480 /\$100

As applicable, enter the current year 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. \$ 0.6290 /\$100

As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).Indicate the line number used: 68

De minimis rate. \$ 0.5744 /\$100

If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

**print
here**

Stacy L. Hall, Tax A/C

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

2024 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 2,578,290,476
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,578,290,476
4.	Prior year total adopted tax rate.	\$ 0.0205 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: -\$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: -\$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,578,290,476
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 0</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 5,975,083</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 5,975,083
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 26,062,958</p> <p>B. Current year productivity or special appraised value: - \$ 289,431</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 25,773,527
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 31,748,610
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,546,541,866
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 522,041
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 522,041
18.	<p>Total current year taxable value on the current year 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</p> <p>A. Certified values: \$ 2,794,347,551</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,794,347,551

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. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,794,347,551
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 20,584,874
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 20,584,874
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,773,762,677
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.0188 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.5480 /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.0205 /\$100
29.	Prior year 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> .	\$ 2,578,290,476

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 528,549
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year..... + \$ 0 B. Prior year 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 current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year 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. Prior year 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.	\$ 528,549
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,773,762,677
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0190 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year 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. Prior year 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 A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0 B. Prior year 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 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 A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year 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 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.	\$ 0.0000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year 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 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.	\$ 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. A. Amount appropriated for public safety in the prior year. 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 the prior year. 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 current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.0190 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, 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.	\$ 0.0190 /\$100
41.	Current year 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.	\$ 0.0196 /\$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): Current year 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 current year 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 prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 0.00 % B. Enter the prior year actual collection rate 0.00 % C. Enter the 2022 actual collection rate 0.00 % D. Enter the 2021 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.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,794,347,551
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.0196 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.0000 /\$100

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 current year county voter-approval tax rate.	\$ 0.5759 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,794,347,551
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000 /\$100
55.	Current year 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> .	\$ 0.5480 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.5480 /\$100
57.	Current year 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> .	\$ 0.5759 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.5759 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,794,347,551
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(f)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.5759 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.6238 /\$100 \$ 0.0000 /\$100 \$ 0.6238 /\$100 \$ 0.5970 /\$100 \$ 0.0268 /\$100 \$ 2,607,514,476 \$ 698,813
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.7630 /\$100 \$ 0.0500 /\$100 \$ 0.7130 /\$100 \$ 0.7118 /\$100 \$ 0.0012 /\$100 \$ 2,200,298,193 \$ 26,403
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.7855 /\$100 \$ 0.0000 /\$100 \$ 0.7855 /\$100 \$ 0.7478 /\$100 \$ 0.0377 /\$100 \$ 2,019,206,252 \$ 761,240
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,486,456 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0531 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties); Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.6290 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5566 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,794,347,551
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0178 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.5744 /\$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.⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5970 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,546,541,866
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,773,762,677
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.0000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.6290 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5480 /\$100

As applicable, enter the current year 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. \$ 0.6290 /\$100

As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).Indicate the line number used: 68

De minimis rate. \$ 0.5744 /\$100

If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

**print
here**

Stacy L. Hall, Tax A/C

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)