

COUNTY OF LIMESTONE

Fiscal Year 2025-2026

Budget Cover Page

September 9, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$669,397, which is a 4.26 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 \$231,577.00.

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

FOR: Jody Goodman, PCT 1 Micah Anderson, PCT 2
Stephen Friday, PCT 3 Bobby Forrest, PCT 4

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.5600/100	\$0.5650/100
No-New-Revenue Tax Rate:	\$0.5407/100	\$0.5480/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.5550/100	\$0.5548/100
Voter-Approval Tax Rate:	\$0.6093/100	\$0.6290/100
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, 2025 THROUGH SEPTEMBER 30, 2026

THE STATE OF TEXAS
COUNTY OF LIMESTONE

GROESBECK, TEXAS
September 09, 2025

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 9 day of Sept, 2025.


COUNTY JUDGE



COUNTY CLERK


COUNTY AUDITOR



SUBSCRIBED AND SWORN TO before me, the undersigned authority, this the 9th day of September, 2025




IN AND FOR THE STATE OF TEXAS
LIMESTONE COUNTY, TEXAS

LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2025-2026

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LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2025-2026

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LIMESTONE COUNTY, TEXAS
 BUDGET FISCAL YEAR 2025 - 2026

	#	2015	2016	2019	2020	2021	2022	2023	2024	2025	2026
TAX RATES:											
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	0.4164
REGULAR ROAD & BRIDGE (2)		0.0800	0.0600	0.0760	0.0850	0.0836	0.1082	0.1028	0.1028	0.0903	0.1088
SPECIAL ROAD & BRIDGE (3)	0	0.0213	0.0223	0.0266	0.0260	0.0255	0.0249	0.0237	0.0205	0.0188	0.0179
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	0.0169
TOTAL OPERATING TAX RATE		0.6562	0.6882	0.7892	0.7719	0.7678	0.7478	0.7118	0.5970	0.5650	0.5600
TOTAL TAX RATE		0.6562	0.6882	0.7892	0.7719	0.7678	0.7478	0.7118	0.5970	0.5650	0.5600

(1) INCLUDES JURY AND CAPITAL PROJECTS RATES (JURY-.0122, CAPITAL PROJECTS - .0048, GENERAL -.3994)
 (2) THE FIRST TWO RATES COMBINED MAY NOT EXCEED \$.80. GENERAL LEVY + REGULAR ROAD & BRIDGE = .5252
 (3) \$.15 MAXIMUM
 (4) \$.30 MAXIMUM

LIMESTONE COUNTY, TEXAS
 BUDGET FISCAL YEAR 2025 - 2026

	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024
CASH BALANCE, BEGINNING OF YEAR	12,838,395	13,808,120	18,462,459	17,516,637	21,106,297
RECEIPTS:					
CURRENT AD VALOREM TAX LEVY	14,423,747	15,500,627	15,262,660	16,251,270	16,005,911
DELINQUENT AD VALOREM TAXES	471,884	443,060	448,292	431,506	472,193
OTHER RECEIPTS A	4,644,388	8,210,861	8,732,915	6,825,585	8,663,906
TOTAL RECEIPTS*	19,540,019	24,154,548	24,443,867	23,508,361	25,142,010
TOTAL RESOURCES AVAILABLE	32,378,414	37,962,668	42,906,326	41,024,998	46,248,307
TOTAL EXPENDITURES B	18,570,294	19,500,209	25,389,689	19,918,701	24,464,238
CASH BALANCE, END OF YEAR	13,808,120	18,462,459	17,516,637	21,106,297	21,784,069

* - 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

BUDGET SUMMARY 2025 - 2026

	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	11,910,000	4,109,000	0	16,019,000
DELINQUENT AD VALOREM TAXES	190,500	50,000	0	240,500
LICENSES AND PERMITS	50,000	663,000	0	713,000
STATE GOVERNMENT	697,650	62,000	1,042,665	1,802,315
OTHER RECEIPTS	7,628,352	1,259,865	1,457,381	10,345,599
TOTAL RECEIPTS	20,476,502	6,143,865	2,500,046	29,120,414
TOTAL RESOURCES AVAILABLE	33,206,502	7,753,865	9,549,046	50,509,414
EXPENDITURES:				
INDIGENT HEALTH CARE	105,350	0	0	105,350
PERSONAL SERVICES	8,976,863	1,641,620	1,336,211	11,954,694
BENEFITS	3,535,957	716,745	393,073	4,645,775
SUPPLIES	257,105	18,000	60,987	336,092
OTHER SERVICES AND CHARGES	6,111,727	2,592,500	621,275	9,325,502
CAPITAL OUTLAY	1,139,500	975,000	88,500	2,203,000
RESERVE FOR CONTINGENCY & EMERGENCY	350,000	200,000	0	550,000
TOTAL EXPENDITURES	20,476,502	6,143,865	2,500,046	29,120,414
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 9/30/2026
 DEPT: REVENUE ALL FUNDS

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DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
GENERAL FUND	17,720,110	0	18,563,057	18,879,837
OLD FORT PARKER FUND	130,958	0	146,246	146,246
SENIOR CITIZENS CENTER FUND	257,373	0	271,576	271,576
ROAD AND BRIDGE FUND	5,448,601	0	6,143,865	6,143,865
AIRPORT FUND	19,250	0	36,100	36,100
WATER CONSERVATION FUND	15,000	0	15,000	15,000
JURY FUND	472,402	0	490,706	491,665
JUVENILE PROBATION FUND - COUNTY POR	435,113	0	416,826	438,170
JUVENILE PROBATION FUND - STATE PORTIO	492,933	0	496,639	496,639
ADULT PROBATION FUND	701,760	0	860,939	860,939
ADULT PROBATION FUND - SPECIAL	243,500	0	190,764	190,764
LAW LIBRARY FUND	15,000	0	15,000	15,000
FORFEITURE FUND - FEDERAL	0	0	0	0
FORFEITURE FUND - STATE	0	0	0	0
CAPITAL PROJECTS FUND	290,000	0	290,000	290,000
CAP - PFC - LCLEC - LEASE FUND	800,000	0	800,000	800,000
JAIL AND DETENTION CENTER FUND	44,612	0	44,612	44,612
TOTAL LIMESTONE COUNTY FUNDS REVENUE	<u>27,086,612</u>	<u>0</u>	<u>28,781,330</u>	<u>29,120,413</u>

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 310 1100	CURRENT AD VALOREM TAXES	11,589,000		11,424,000	11,424,000
12 310 1200	DELINQUENT AD VALOREM TAXES	180,000		180,000	180,000
12 310 1300	PRAIRIE HILL TAX ABATEMENT	514,000		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	440,000		440,000	440,000
12 319 1000	PENALTY & INTEREST	150,000		180,000	180,000
12 320 1000	ALCOHOLIC BEVERAGE PERMITS	20,000		20,000	20,000
12 320 1001	SEPTIC SYSTEM PERMITS	30,000		30,000	30,000
12 333 4001	COUNTY JUDGE GRANT	25,200		34,650	34,650
12 333 4008	VICTIM ASSISTANCE DISCRETIONARY GF	42,000		42,000	42,000
12 333 4011	INDIGENT DEFENSE FORMULA GRANT	20,000		20,000	20,000
12 333 4012	TEXAS VINE GRANT	8,000		8,000	8,000
12 333 4013	SCAAP GRANT	20,000		20,000	20,000
12 333 4014	CORONAVIRUS RELIEF FUND (CRF)	0		0	
12 333 4015	ELECTIONS COVID RESPONSE GRANT	0		0	
12 333 4016	HAVA GRANT	0		0	
12 333 4018	H. O. T. AUTO THEFT TASK FORCE	0		0	
12 333 4025	TOBACCO GRANT	13,000		13,000	13,000
12 333 4029	AMERICAN RESCUE PLAN ACT (ARPA)	0		0	0
12 333 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	6,000		6,000	6,000
12 340 1100	PROBATE COURT EDUCATION FEES	500		500	500
12 340 2000	JUSTICE CRT SUPPORT FUND_\$25	10,000		10,000	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	10,000		10,000	10,000
12 340 2400	SALE OF ESTRAYED ANIMALS	4,000		4,000	4,000
12 340 2501	DETENTION CENTER REVENUE	216,000		360,000	360,000
12 340 3000	COUNTY ATTORNEY FEES	4,000		4,000	4,000
12 340 3100	LANGUAGE ACCESS FUND_\$3	2,000		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	13,500		13,500	13,500
12 340 4102	JP COURTHSE SECURITY FEE	300		300	300
12 340 4125	SPECIALTY COURT COST - DC (\$25)	2,000		2,000	2,000
12 340 4130	COURT COST ON CONVICTIONS	950		950	950
12 340 4150	RECORDS PRESERVATION FEES	13,000		13,000	13,000
12 340 4180	LOCAL TRAFFIC FINE \$3.00	1,000		1,000	1,000
12 340 4185	JURY FEE	0		0	
12 340 4190	COURT REPORTER SERVICE FEE_\$3	8,000		8,000	8,000
12 340 4195	STATE FELONY FEE (STF)	100		100	100
12 340 4200	XEROX COPIES	40,000		40,000	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	200,000		200,000	200,000
12 340 5400	MOTOR VEHICLE SALES TAX COMM	145,000		175,000	175,000
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	100	100
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	3,644	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	350,000	425,000	425,000
12	360	1001	INTEREST EARNINGS - BAIL BOND	200	200	200
12	360	1002	INTEREST EARNINGS - ARPA	15,000	10,000	10,000
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	10,841	10,841	10,841
12	370	1203	CONTRACT ELECTIONS REIMB.	20,000	20,000	20,000
12	370	1300	COMMUNITY & DEVELOP. PROGRAM	1,000	1,000	1,000
12	370	1400	HEALTHY COUNTY REIMBURSEMENTS	1,000	1,000	1,000
12	370	1500	FLOOD PLAIN APPLICATION FEE	3,500	3,500	3,500
12	370	2000	FAIRGROUNDS REVENUE	50,000	65,000	80,000
12	370	2100	FAIRGROUNDS DONATIONS	5,000	5,000	5,000
12	370	2101	FAIRGROUNDS - SPONSORSHIPS	5,000	5,000	5,000
12	370	2105	FAIRGROUNDS - SHAVINGS	0	1,500	1,500
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	10,771	10,771	10,771
12	370	9000	MISCELLANEOUS INCOME	150,000	150,000	15,000
12	370	9000	FUND BALANCE TRANSFER	1,530,604	2,248,551	2,685,331
12	370	9100	DONATIONS - SPECIAL SHERIFF DEPT	20,000	10,000	10,000
12	380	1000	REVENUE - BAIL BOND APP	500	500	500

TOTAL GENERAL FUND REVENUE	<u>17,720,110</u>	<u>0</u>	<u>18,563,057</u>	<u>18,879,837</u>
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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: OLD FORT PARKER FUND REVENUE

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
15 360 1000	INTEREST EARNINGS	3,000		3,000	3000
15 370 1900	FORT REVENUE	30,000		35,000	35000
15 370 1901	FORT TAXES	250		250	250
15 370 1902	CONCESSION SALES	1,000		1,000	1000
15 370 1903	MUSIC HOUSE RENTALS	0		0	0
15 370 1904	BUNKHOUSE RENTALS	0		0	0
15 370 1905	RANGER HOUSE RENTALS	0		0	0
15 370 1906	VISITOR CENTER RENTALS	0		0	0
15 370 1907	FORT RENTALS	0		0	0
15 370 1908	TRAIL RIDES	0		0	0
15 370 1909	RV RENTALS	0		0	0
15 370 1910	TENT RENTALS	0		0	0
15 370 1911	CHRISTMAS AT THE FORT	0		0	0
15 370 1912	SASS SHOOTS	0		0	0
15 370 9000	MISCELLANEOUS INCOME	16,708		26,996	26996
15 390 1200	TRANSFER FROM GENERAL FUND	40,000		40,000	40000
15 390 1201	CITY OF GROESBECK	20,000		20,000	20000
15 390 1202	CITY OF MEXIA	20,000		20,000	20000
	TOTAL FORT PARKER FUND REVENUE	130,958	0	146,246	146,246

BUD REV 26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: SENIOR CITIZENS CENTER FUND REVENUE

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
17 360 1000	INTEREST EARNINGS	0		500	1,000
17 370 1800	TAC - HOTCOG - C1	46,032		46,032	31,500
17 370 1900	TAC - HOTCOG -C2	66,241		66,241	58,500
17 370 1901	RENT - TRANSIT OFFICE SPACE	7,200		7,200	7,200
17 370 1902	MEXIA RENT	5,000		5,000	5,000
17 370 1903	TDA - TEXAS DEPT OF AGRICULTURE	7,700		7,700	5,000
17 370 1904	PARKVIEW DONATION	10,000		10,000	20,000
17 370 1905	MEALS -PROGRAM INCOME - C1	2,250		2,250	9,000
17 370 1906	MEALS - PROGRAM INCOME - C2	2,250		2,250	6,000
17 370 1907	MEALS - MEXIA - C1	2,250		2,250	0
17 370 1908	MEALS - MEXIA - C2	2,250		2,250	0
17 370 1909	MEALS - COOLDIGE - C1	2,250		2,250	0
17 370 1910	MEALS - COOLDIGE - C2	2,250		2,250	0
17 370 1911	MEALS - KOSSE - C1	2,250		2,250	0
17 370 1912	MEALS - THORNTON - C2	2,250		2,250	0
17 370 9000	MISCELLANEOUS INCOME	0		11,203	27,376
17 370 9100	DONATIONS	0		2,500	3,800
17 390 1200	TRANSFER FROM GENERAL FUND	90,000		90,000	90,000
17 390 1201	CITY OF GROESBECK	3,600		3,600	3,600
17 390 1202	CITY OF MEXAI	3,600		3,600	3,600
TOTAL FORT PARKER FUND REVENUE		<u>257,373</u>	<u>0</u>	<u>271,576</u>	<u>271,576</u>

BUD REV 26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: ROAD AND BRIDGE FUND REVENUE

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ACCOUNT NUMBEF	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
20 310 1100	CURRENT AD VALOREM TAXES	2,473,000		3,112,000	3,112,000
20 310 1101	CURRENT AD VALOREM TAXES - FML	484,000		485,000	485,000
20 310 1102	CURRENT AD VALOREM TAXES - SPEC	515,000		512,000	512,000
20 310 1200	DELINQUENT AD VALOREM TAXES	50,000		50,000	50,000
20 319 1000	PENALTY AND INTEREST	45,000		50,000	50,000
20 321 1000	AUTO REGISTRATIONS	365,000		365,000	365,000
20 321 1001	OPTIONAL ROAD & BRIDGE FEES	180,000		190,000	190,000
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	20,000		20,000	20,000
20 340 9001	CONSTABLE PRECINCT 1 FEES	9,000		10,000	10,000
20 340 9002	CONSTABLE PRECINCT 2 FEES	8,000		10,000	10,000
20 340 9003	CONSTABLE PRECINCT 3 FEES	15,000		15,000	15,000
20 340 9004	CONSTABLE PRECINCT 4 FEES	9,000		10,000	10,000
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	20,000		20,000	20,000
20 350 8004	JUSTICE OF THE PEACE 4 FINES	20,000		20,000	20,000
20 360 1000	INTEREST EARNINGS	50,000		55,000	55,000
20 364 1000	SALE OF SURPLUS EQUIPMENT	50,000		50,000	50,000
20 370 9000	OTHER - TRANSFER FROM RESERVE	909,101		943,365	943,365
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>5,448,601</u>	<u>0</u>	<u>6,143,865</u>	<u>6,143,865</u>

BUD REV 26

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2026
DEPT: AIRPORT FUND REVENUE

PAGE: 9

ACCOUNT NUMBEF	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 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	0		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	0		0	0
25 390 1200	TRANSFERS FROM GENERAL FUND	17,250		34,100	34,100
TOTAL AIRPORT FUND REVENUE		<u>19,250</u>	<u>0</u>	<u>36,100</u>	<u>36,100</u>

BUD REV 26

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2026
DEPT: WATER CONSERVATION FUND

PAGE: 10

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 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		<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>

BUD REV 26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: JURY FUND REVENUE

PAGE: 11

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
34 310 1100	CURRENT AD VALOREM TAXES	334,000		349,000	349,000
34 310 1200	DELINQUENT AD VALOREM TAXES	5,000		5,500	5,500
34 319 1000	PENALTY AND INTEREST	4,000		4,500	4,500
34 360 1000	INTEREST EARNINGS	3,000		3,000	3,000
34 370 9000	MISCELANOUS	0		0	0
34 370 9000	TRANSFER FROM FUND BALANCE	126,402		128,706	129,665
TOTAL JURY FUND REVENUE		<u>472,402</u>	<u>0</u>	<u>490,706</u>	<u>491,665</u>

BUD REV 26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: JUVENILE PROBATION FUND REVENUE

PAGE: 12

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
41 338 1000	DETENTION CONTRACTS	0		0	0
41 339 1000	FREESTONE COUNTY RECEIPTS	77,876		129,522	133,098
41 339 2000	LIMESTONE COUNTY RECEIPTS	95,183		158,304	162,672
41 360 1000	INTEREST EARNINGS	10,000		10,000	0
41 370 1000	TITLE IV - E	0		0	0
41 370 2000	HOTCOG GRANT (PURCHASE OF SERVICE)	3,000		3,000	0
41 370 6000	JUVENILE - LOCAL - RESERVE	249,054		116,000	142,400
41 385 1000	SURPLUS PRIOR YEAR	0		0	0
TOTAL JUVENILE PROBATION FUND REVENUE		<u>435,113</u>	<u>0</u>	<u>416,826</u>	<u>438,170</u>

BUD REV 26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: JUVENILE PROBATION / SPECIAL FUND REVENUE

PAGE: 13

ACCOUNT NUMBEI	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
42 333 3000	STATE GRANT - TJJJ	488,909		496,639	496,639
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		0	0
42 333 3008	STATE GRANT - C GRANT	0		0	0
TOTAL JUVENILE PROBATION FUND SPECIAL FUND REVENUE		<u>492,933</u>	<u>0</u>	<u>496,639</u>	<u>496,639</u>

BUD REV 26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: JUDICIAL DISTRICT FUND REVENUE

PAGE: 14

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
44 333 2000	STATE AID PER CAPITA	312,689		355,262	355,262
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	348,387		357,196	357,196
44 340 2000	LAB FEE	0		0	0
44 340 3000	PROGRAM INCOME	25,000		45,200	45,200
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	11,684		99,281	99,281
TOTAL JUDICIAL DIST. FUND REVENUE		<u>701,760</u>	<u>0</u>	<u>860,939</u>	<u>860,939</u>

BUD REV 26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: JUDICIAL DISTRICT/SPEC FUND REVENUE

PAGE: 15

ACCOUNT NUMBEF	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 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		78,882	78,882
46 333 4000	COUNSELING ONLY PROGRAM	56,936		56,936	56,936
46 333 5000	PRE-TRIAL DIVERSION	36,120		34,227	34,227
46 385 1000	INTERFUND TRANSFER	70,316		20,719	20,719
	TOTAL JUDICIAL DIST./SPEC FUND REVENUE	<u>243,500</u>	<u>0</u>	<u>190,764</u>	<u>190,764</u>

BUD REV 26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: LIBRARY FUND REVENUE

PAGE: 16

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 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 26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: FORFEITURE FUND - FEDERAL REVENUE

PAGE: 17

ACCOUNT NUMBEF	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 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 0 0 0 0

CCP CHAPTER 59
 CCP CHAPTER 18

BUD REV 26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: FORFEITURE FUND - STATE REVENUE

PAGE: 18

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
51 340 1000	ASSETS FORFEITED	0	0	0	0
51 360 1000	INTEREST EARNINGS	0	0	0	0
TOTAL FORFEITURE FUND-STATE REVEN		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CCP CHAPTER 59
 CCP CHAPTER 18

BUD REV 26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: CAPITAL PROJECTS FUND REVENUE

PAGE: 19

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
70 310 1100	CURRENT AD VALOREM TAXES	77,000		137,000	137,000
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	30,000		30,000	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	174,500		114,500	114,500
TOTAL CAPITAL PROJECT FUND REVENUE		<u>290,000</u>	<u>0</u>	<u>290,000</u>	<u>290,000</u>

BUD REV 26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: CAPITAL PROJECTS - CERT OF OBLIGATION - FUND REVENUE

PAGE: 20

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
71 370 2000	TRANSFER FROM GENERAL FUND	0	0	0	0
71 370 1000	CERTIFICATE OF OBLIGATION PAYMENT	800,000	0	800,000	800,000
TOTAL CAP - CERT OF OBLIGATION FUNC		<u>800,000</u>	<u>0</u>	<u>800,000</u>	<u>800,000</u>

* THIS IS AN ANNUAL APPROPRIATION FOR THE 2025/2026 FISCAL YEAR. FUTURE BUDGETS/FISCAL YEARS
 REMAIN SUBJECT TO APPROPRIATION AS THEY OCCUR.

BUD REV 26

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2026
DEPT: JAIL & DETENTION FACILITY FUND REVENUE

PAGE: 21

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
75 360 1000	INTEREST EARNINGS	34,612		34,612	34,612
75 370 4000	OPERATIONS CONTRACT /ADMIN FEE	10,000		10,000	10,000
75 370 4100	INMATE HOUSING	0		0	0
75 370 4102	INMATE SCHOOL & WORK PROGRAMS	0		0	0
75 370 4400	TELEPHONE COMMISSIONS	0		0	0
75 370 9000	TRANSFER FROM RESERVE (LCLEC)	0		0	0
75 390 1200	TRANSFER FROM GENERAL FUND	0		0	0
	TOTAL DETENTION FUND REVENUE	<u>44,612</u>	<u>0</u>	<u>44,612</u>	<u>44,612</u>

BUDEXP26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: EXPENSE ALL FUNDS

PAGE: 22

DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
GENERAL FUND	17,720,110	3,479,311	18,563,057	18,879,837
OLD FORT PARKER FUND	130,958	57,900	146,246	146,246
SENIOR CITIZENS CENTER FUND	257,373	164,600	271,576	271,576
ROAD AND BRIDGE FUND	5,448,601	3,726,500	6,143,865	6,143,865
AIRPORT FUND	19,250	44,100	36,100	36,100
WATER CONSERVATION FUND	15,000	15,000	15,000	15,000
JURY FUND	472,402	302,050	490,706	491,665
JUVENILE PROBATION FUND - COUNTY PORTION	435,113	416,826	416,826	438,170
JUVENILE PROBATION FUND - STATE PORTION	492,933	496,639	496,639	496,639
ADULT PROBATION FUND -SUPERVISION	701,760	860,939	860,939	860,939
ADULT PROBATION FUND - COMMUNITY SERV.	101,062	78,882	78,882	78,882
ADULT PROBATION FUND - SUBSTANCE ABUSE	83,948	63,190	63,190	63,190
ADULT PROBATION FUND - PRE-TRIAL DIVERSION	58,490	48,692	48,692	48,692
LAW LIBRARY FUND	15,000	15,000	15,000	15,000
FORFEITURE FUND - FEDERAL	0	0	0	0
FORFEITURE FUND - STATE	0	0	0	0
CAPITAL PROJECTS FUND	290,000	0	290,000	290,000
CAP - PFC - LCLEC - LEASE FUND	800,000	800,000	800,000	800,000
JAIL AND DETENTION CENTER FUND	44,612	44,612	44,612	44,612
TOTAL LIMESTONE COUNTY FUNDS EXPENSE	<u>27,086,611</u>	<u>10,614,241</u>	<u>28,781,331</u>	<u>29,120,413</u>

BUDEXP26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 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	8,976,863	1,641,620	1,336,211	11,954,694
BENEFITS	3,535,957	716,745	393,073.2484	4,645,775
SUPPLIES	257,105	18,000	60,987	336,092
OTHER SERVICES AND CHARGES	6,111,727	2,592,500	621,275	9,325,502
CAPITAL OUTLAY	1,139,500	975,000	88,500	2,203,000
RESERVE FOR CONTINGENCY & EMERGENCY	350,000	200,000	0	550,000
TOTAL EXPENDITURES	<u><u>20,476,502</u></u>	<u><u>6,143,865</u></u>	<u><u>2,500,046</u></u>	<u><u>29,120,413</u></u>

BUDEXP26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COUNTY JUDGE

PAGE: 23

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 400 1010	SALARY, ELECTED OFFICIAL *	107,303		117,873	117,873
12 400 1050	SALARY, SECRETARY	46,375		47,495	47,495
12 400 1051	SALARY, HR SUPPLEMENT	0		0	10,000
12 400 1100	COUNTY COURT REPORTERS	0		0	0
12 400 1600	JURY COMMISSIONS	0		0	0
12 400 2010	SOCIAL SECURITY TAXES	12,078		12,972	12,972
12 400 2020	GROUP HEALTH & LIFE INSURANCE	23,224		23,876	23,876
12 400 2030	RETIREMENT	11,572		12,429	12,429
12 400 3100	OFFICE SUPPLIES	3,000		3,000	3,000
12 400 3110	POSTAGE	500		500	1,300
12 400 3300	GAS, OIL & LUBE	250		250	250
12 400 3392	FOOD FOR JURORS	400		400	400
12 400 3900	LAW BOOK SUPPLEMENTS	0		0	0
12 400 4000	COURT APPOINTED COUNSEL	40,000		35,000	35,000
12 400 4100	COURT APPOINTED INTERPRETOR	0		0	0
12 400 4200	TELEPHONE	0		0	0
12 400 4260	TRAVEL ALLOWANCE *	3,000		3,000	3,000
12 400 4270	OUT OF COUNTY TRAVEL	0		0	0
12 400 4280	CONFERENCES, SCHOOLS & DUES	2,500		2,600	3,600
12 400 4282	PROBATE SCHOOL EXPENSE	0		0	0
12 400 4290	JUVENILE BOARD ALLOWANCE	1,200		1,200	1,200
12 400 4520	REPAIR OF EQUIPMENT	0		0	0
12 400 5600	FURNITURE & EQUIPMENT < \$5,000	250		250	250
12 400 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL COUNTY JUDGE EXPENSE		<u>251,652</u>	<u>0</u>	<u>260,845</u>	<u>272,645</u>

*Includes State Supplement of \$34,650 (Increase as of 9/1/2025) HB 2529

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

BUDEXP26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COMMISSIONERS COURT

PAGE: 24

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 401 1010	SALARY, ELECTED OFFICIAL	191,472		195,472	195,472
12 401 2010	SOCIAL SECURITY TAXES	17,861		18,167	16,101
12 401 2020	GROUP HEALTH & LIFE INSURANCE	46,448		47,752	47,752
12 401 2021	RETIREE INSURANCE	115,000		176,400	176,400
12 401 2030	RETIREMENT	17,113		17,407	15,428
12 401 2270	ACCRUED VACATIONS	30,000		30,000	3,000
12 401 2300	EMPLOYEE BANK CHARGES (DIR. DEPOSIT)	0		0	0
12 401 3100	OFFICE SUPPLIES	100		100	100
12 401 3110	POSTAGE	0		0	0
12 401 4040	AMBULANCE SURVICE SUBSIDY	61,000		82,000	82,006
12 401 4050	AUTOPSIES	35,000		40,000	40,000
12 401 4051	MEDICAL/HOSPITAL COMMITMENT	3,500		2,500	2,500
12 401 4052	BURIAL FEES	1,000		1,000	1,000
12 401 4053	OSS EXPENSE	3,000		3,000	3,000
12 401 4085	CONSULTING FEES	0		0	0
12 401 4200	TELEPHONE	0		0	0
12 401 4250	OUT OF COUNTY TRAVEL	0		0	0
12 401 4260	TRAVEL ALLOWANCE - COMMISSIONERS	12,000		12,000	12,000
12 401 4280	CONFERENCES, SCHOOLS, DUES	2,500		4,500	4,500
12 401 4290	ASSOCIATION DUES	5,400		5,400	5,400
12 401 4300	ADVERTISING AND LEGAL NOTICES	3,000		2,000	2,000
12 401 4509	RURAL FIRE ASSOCIATION EXPENSES	0		0	0
12 401 4510	RURAL FIRE CONTRACTS	243,730		290,431	290,431
12 401 4511	RECYCLING CENTER - CITY OF GROESBECK	0		0	0
12 401 4512	AUTHORIZED AGENT (TCEQ) CONTRACT	23,000	25,300	25,300	25,300
12 401 4520	POSTAGE MACHINE AND METER	5,000		5,000	5,000
12 401 4660	LOCAL LIBRARY SERVICES	16,000		16,000	16,000
12 401 4672	FORT PARKER EXPENSE	40,000		40,000	40,000
12 401 4675	CHILD WELFARE BOARD	1,500		1,500	1,500
12 401 4900	COURTHOUSE CONCESSIONS	1,250		1,000	1,000
12 401 4920	BONDS	5,000		6,000	6,000
12 401 4980	COUNTY OWNED PARKS	4,000		5,000	5,000
12 401 4990	MISCELLANEOUS - HEALTHY COUNTY	1,000		1,000	1,000
12 401 4991	ARPA - AMERICAN RESCUE PLAN	20,543		0	0
12 401 5600	FURNITURE & EQUIPMENT <\$5,000	0		0	0
12 401 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 401 5750	COMMUNITY & DEVELOPMENT EXPENSE	5,000		1,000	1,000
12 401 6000	RESERVE FOR CONTINGENCIES	150,000		350,000	350,000
TOTAL COMMISSIONER'S COURT EXPENSE		<u>1,060,417</u>	<u>25,300</u>	<u>1,379,928</u>	<u>1,348,889</u>

BUDEXP26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COUNTY CLERK

PAGE: 25

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 403 1010	SALARY, ELECTED OFFICIAL	60,582		61,702	61,702
12 403 1040	SALARY, DEPUTY CLERKS	166,574		210,377	210,377
12 403 2010	SOCIAL SECURITY TAXES	17,377		20,814	20,814
12 403 2020	GROUP HEALTH & LIFE INSURANCE	58,060		71,628	71,628
12 403 2030	RETIREMENT	16,651		19,943	19,943
12 403 3100	OFFICE SUPPLIES	9,000	9,000	9,000	9,000
12 403 3110	POSTAGE	2,500	2,500	2,500	1,700
12 403 3350	RECORDS MANAGEMENT SUPPLIES	40,000	40,000	40,000	40,000
12 403 3460	BOOK RESTORATION	0		0	0
12 403 4200	TELEPHONE	0		0	0
12 403 4260	TRAVEL	1,200	1,200	1,000	1,000
12 403 4280	CONFERENCES, SCHOOLS & DUES	3,000	3,000	3,000	3,000
12 403 4520	REPAIR OF EQUIPMENT	0		0	0
12 403 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 403 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 404 1040	RECORDS MANAGEMENT - SALARIES	38,453		0	0
12 404 1090	RECORDS MANAGEMENT - EXTRA LABOR	0		0	0
12 404 2010	RECORDS MANAGEMENT - S/S TAX	2,942		0	0
12 404 2020	RECORDS MANAGEMENT - HEALTH INS	11,612		0	0
12 404 2030	RECORDS MANAGEMENT - RETIREMENT	2,819		0	0
12 404 3470	RECORDS MANAGEMENT - PRESERVATION	6,500	7,000	7,000	7,000
12 404 3480	RECORDS MANAGEMENT - ARCHIVE	140,000	140,000	140,000	140,000
	TOTAL COUNTY CLERK EXPENSE	<u>577,269</u>	<u>202,700</u>	<u>586,964</u>	<u>586,164</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - VETERANS SERVICE OFFICER

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 405 1500	SALARY, DEPARTMENT HEAD	19,736		20,247	20,856
12 405 2010	SOCIAL SECURITY TAXES	1,510		1,549	1,595
12 405 2020	GROUP HEALTH & LIFE INSURANCE	0		0	0
12 405 2030	RETIREMENT	1,447		1,484	1,529
12 405 3100	OFFICE SUPPLIES	250		250	250
12 405 3110	POSTAGE	75	80	80	80
12 405 4200	TELEPHONE	0		0	0
12 405 4270	OUT OF COUNTY TRAVEL	300		300	300
12 405 4280	CONFERENCES, SCHOOLS & DUES	300	600	600	600
12 405 4520	REPAIR OF EQUIPMENT	0		0	0
12 405 5600	FURNITURE & EQUIPMENT < \$5,000	0	510	510	510
12 405 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL VETERANS SERVICE EXPENSE		<u>23,617</u>	<u>1,190</u>	<u>25,020</u>	<u>25,720</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - NON-DEPARTMENTAL

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 409 2040	WORKERS COMPENSATION INSURANCE	93,172		102,489	102,489
12 409 2060	UNEMPLOYMENT INSURANCE	15,000		15,000	15,000
12 409 3300	GAS, OIL & LUBRICANTS	122,000		125,000	125,000
12 409 4000	COST FROM LAW SUITS	0		0	0
12 409 4010	OUTSIDE AUDIT FEES	36,000		36,000	36,000
12 409 4060	APPRAISAL DISTRICT ALLOCATION	502,269		502,771	502,771
12 409 4065	ANIMAL CONTROL PROJECT	0		0	0
12 409 4100	ATTORNEY FEES, SUITS AGAINST COUNTY	20,000		15,000	15,000
12 409 4200	TELEPHONE / INTERNET	51,000		60,000	60,000
12 409 4350	MUSEUM	2,400		2,400	2,400
12 409 4351	HOTGOC TRANSPORTATION	0		10,000	10,000
12 409 4360	HISTORICAL COMMISSION	1,600		1,600	1,600
12 409 4530	COPIER LEASE AGREEMENT	48,000		48,000	48,000
12 409 4535	JP TECHNOLOGY FEE EXPENSE *	5,000		2,500	2,500
12 409 4910	LIABILITY INSURANCE	152,000		165,000	165,000
12 409 4911	AUTO AND EQUIPMENT INSURANCE	25,000		25,000	25,000
12 409 4912	THEFT AND FIRE INSURANCE - BUILDING	236,000		240,000	240,000
12 409 4960	SENIOR CITIZENS PROJECTS	90,000		92,500	92,500
12 409 4961	CASA	15,000		15,000	15,000
12 409 4962	LARA'S HOUSE	2,000		2,000	2,000
12 409 4970	M.H.M.R	0		0	0
12 700 2500	TRANSFERS TO AIRPORT	17,250		36,100	36,100
12 700 3300	TRANSFERS TO DAM MAINTENANCE	15,000		15,000	15,000
12 700 4100	TRANSFERS TO JUVENILE PROBATION	95,183		158,304	162,672
12 700 7100	TRANSFERS TO CERTIFICATE OF OBLIGATION	800,000		800,000	800,000
12 700 7500	TRANSFERS TO LCDC - PROJECT WORK	0		0	0
TOTAL NON-DEPARTMENTAL EXPENSE		<u>2,343,874</u>	<u>0</u>	<u>2,469,664</u>	<u>2,474,032</u>

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

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

BUDEXP26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - DISTRICT CLERK

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 450 1010	SALARY, ELECTED OFFICIAL	62,322		63,442	63,442
12 450 1040	SALARY, DEPUTY CLERKS	199,787		205,267	205,267
12 450 1070	TEMPORARY HELP	0		0	0
12 450 2010	SOCIAL SECURITY TAXES	20,051		20,556	20,556
12 450 2020	GROUP HEALTH & LIFE INSURANCE	69,672		71,628	71,628
12 450 2030	RETIREMENT	19,213		19,696	19,696
12 450 3100	OFFICE SUPPLIES	11,000	11,000	11,000	11,000
12 450 3110	POSTAGE	1,800	2,100	2,100	2,100
12 450 3111	JURY - SUMMONS, POSTAGE, SUPPLIES	0	9,823	9,823	9,823
12 450 3470	RECORDS MANAGEMENT PRESERVATION	0		0	0
12 450 4200	TELEPHONE	0		0	0
12 450 4260	TRAVEL	1,000	1,000	1,000	1,000
12 450 4280	CONFERENCES, SCHOOLS & DUES	3,500	3,500	3,500	3,500
12 450 4520	REPAIR OF EQUIPMENT	0	0	0	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
	TOTAL DISTRICT CLERK EXPENSE	389,845	28,923	409,513	409,513
12 451 1040	SALARY, RECORDS MANAGEMENT				
12 451 1070	SALARIES, TEMPORARY HELP	4,000		4,000	
12 451 1090	SALARIES, EXTRA LABOR	7,500		7,500	
12 451 2010	SOCIAL SECURITY TAXES	880		880	
12 451 2030	RETIREMENT	550		550	
	TOTAL D/C - RECORDS MANAGEMENT	12,930	0	12,930	0
	TOTAL DISTRICT CLERK DEPT EXPENSE	402,774	28,923	422,442	409,513

BUDEXP26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 1

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 455 1010	SALARY, ELECTED OFFICIAL	58,564		59,684	59,684
12 455 1030	SALARY, SECRETARY	41,137		42,257	42,257
12 455 1035	DAMON ALLEN ACT STIPEND - CLERK *	1,800		1,800	1,800
12 455 2010	SOCIAL SECURITY TAXES	7,948		8,120	8,120
12 455 2020	GROUP HEALTH & LIFE INSURANCE	23,224		23,876	23,876
12 455 2030	RETIREMENT	7,616		7,780	7,780
12 455 3100	OFFICE SUPPLIES	800	800	800	800
12 455 3110	POSTAGE	300	300	300	300
12 455 4200	TELEPHONE	300	500	500	500
12 455 4260	TRAVEL ALLOWANCE **	800	1,000	800	800
12 455 4270	OUT OF COUNTY TRAVEL	500	500	300	300
12 455 4280	CONFERENCES, SCHOOLS & DUES	800	800	800	800
12 455 4520	REPAIR OF EQUIPMENT	0		0	0
12 455 5600	FURNITURE & EQUIPMENT < \$5,000	300	300	300	300
12 455 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 455 5900	LAW BOOKS	0		0	0
TOTAL JUSTICE OF THE PEACE PCT 1 EXP		<u>144,089</u>	<u>4,200</u>	<u>147,317</u>	<u>147,317</u>

*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 9/30/2026
DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 2

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 456 1010	SALARY, ELECTED OFFICIAL	56,644		57,764	57,764
12 456 1030	SALARY, SECRETARY	40,577		41,697	41,697
12 456 1035	DAMON ALLEN ACT STIPEND - CLERK *	1,800		1,800	1,800
12 456 2010	SOCIAL SECURITY TAXES	7,919		8,091	8,091
12 456 2020	GROUP HEALTH & LIFE INSURANCE	23,224		23,876	23,876
12 456 2030	RETIREMENT	7,588		7,752	7,752
12 456 3100	OFFICE SUPPLIES	750		750	750
12 456 3110	POSTAGE	250		250	250
12 456 4200	TELEPHONE	0		0	0
12 456 4260	TRAVEL ALLOWANCE **	1,500		1,500	1,500
12 456 4270	OUT OF COUNTY TRAVEL	300		300	300
12 456 4280	CONFERENCES, SCHOOLS & DUES	700		700	700
12 456 4520	REPAIR OF EQUIPMENT	0		0	0
12 456 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 456 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 456 5900	LAW BOOKS	0		0	0
TOTAL JUSTICE OF THE PEACE PCT 2 EXP		<u>141,252</u>	<u>0</u>	<u>144,480</u>	<u>144,480</u>

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

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

BUDEXP26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 3

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 457 1010	SALARY, ELECTED OFFICIAL	55,514		56,634	56,634
12 457 1030	SALARY, SECRETARY	39,407		40,527	40,527
12 457 1035	DAMON ALLEN ACT STIPEND - CLERK *	1,800		1,800	1,800
12 457 2010	SOCIAL SECURITY TAXES	7,537		7,708	7,708
12 457 2020	GROUP HEALTH & LIFE INSURANCE	23,224		23,876	23,876
12 457 2030	RETIREMENT	7,222		7,386	7,386
12 457 3100	OFFICE SUPPLIES	900	900	900	900
12 457 3110	POSTAGE	400	400	400	400
12 457 4200	TELEPHONE	0		0	0
12 457 4260	TRAVEL ALLOWANCE **	600	600	600	600
12 457 4270	OUT OF COUNTY TRAVEL	750	750	750	750
12 457 4280	CONFERENCES, SCHOOLS & DUES	1,950	1,500	1,500	1,500
12 457 4520	REPAIR OF EQUIPMENT	0		0	0
12 457 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 457 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 457 5900	LAW BOOKS	0		0	0
TOTAL JUSTICE OF THE PEACE PCT 3 EXP		<u>139,303</u>	<u>4,150</u>	<u>142,081</u>	<u>142,081</u>

*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 9/30/2026
 DEPT: GENERAL FUND EXPENSE - JUSTICE OF THE PEACE PRECINCT 4

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 458 1010	SALARY, ELECTED OFFICIAL	58,564		59,684	59,684
12 458 1030	SALARY, SECRETARY	40,707		41,827	41,827
12 458 1035	DAMON ALLEN ACT STIPEND - CLERK *	1,800		1,800	1,800
12 458 2010	SOCIAL SECURITY TAXES	8,076		8,431	8,431
12 458 2020	GROUP HEALTH & LIFE INSURANCE	23,224		23,876	23,876
12 458 2030	RETIREMENT	7,738		8,078	8,078
12 458 3100	OFFICE SUPPLIES	1,200	1,200	1,200	1,200
12 458 3110	POSTAGE	400	500	500	500
12 458 4200	TELEPHONE	0		0	0
12 458 4260	TRAVEL ALLOWANCE **	1,500	2,300	2,300	2,300
12 458 4270	OUT OF COUNTY TRAVEL	250	250	250	250
12 458 4280	CONFERENCES, SCHOOLS & DUES	700	700	700	700
12 458 4520	REPAIR OF EQUIPMENT	0		0	0
12 458 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 458 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 458 5900	LAW BOOKS	0		0	0
TOTAL JUSTICE OF THE PEACE PCT 4 EXP		<u>144,160</u>	<u>4,950</u>	<u>148,647</u>	<u>148,647</u>

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

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

BUDEXP26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COUNTY ATTORNEY

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 475 1010	SALARY, ELECTED OFFICIAL	17,106		18,106	18,106
12 475 1040	SALARY, STAFF	461,763		468,063	468,063
12 475 1045	SALARY, SB 22 SUPPLEMENT	0		0	0
12 475 2010	SOCIAL SECURITY TAXES	36,633		37,192	37,192
12 475 2020	GROUP HEALTH & LIFE INSURANCE	92,896		95,504	95,504
12 475 2030	RETIREMENT	35,101		35,636	35,636
12 475 3100	OFFICE SUPPLIES	13,000	13,000	13,000	13,000
12 475 4200	TELEPHONE	0		0	0
12 475 4270	OUT OF COUNTY TRAVEL	2,500	2,500	2,500	2,500
12 475 4280	CONFERENCES, SCHOOLS & DUES	6,500	11,000	11,000	11,000
12 475 4890	INVESTIGATIVE EXPENSE	10,000	10,000	10,000	10,000
12 475 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 475 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
12 475 5900	LAW BOOKS	5,500	5,500	5,500	5,500
	COUNTY ATTORNEY EXPENSE	681,000	42,000	696,501	696,501
	VICTIMS ASSISTANCE COORDINATOR				
12 477 1040	SALARY, VICTIMS ASSISTANCE COORD	46,186		47,306	47,306
12 477 1045	SALARY, SB 22 SUPPLEMENT	0		0	0
12 477 2010	SOCIAL SECURITY TAXES	3,533		3,619	3,619
12 477 2020	GROUP HEALTH & LIFE INSURANCE	11,612		11,938	11,938
12 477 2030	RETIREMENT	3,385		3,468	3,468
12 477 3100	SUPPLIES	400	650	400	650
12 477 3110	POSTAGE	400	600	400	600
12 477 4260	IN COUNTY TRAVEL	0	0	0	430
12 477 4270	OUT OF COUNTY TRAVEL	600	600	500	318
12 477 4280	CONFERENCES, SCHOOLS & DUES	600	1,400	600	985
12 477 4285	EMERGENCY ASSISTANCE	0	0	0	1,750
	VICTIM ASSISTANCE COORDINATOR	66,717	3,250	68,230	71,063
	TOTAL COUNTY ATTORNEY EXPENSE	747,716	45,250	764,732	767,565

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2026

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

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 476 1020	SALARY, SB 22 GRANT	152,200		152,200	152,200
12 476 2010	SOCIAL SECURITY TAXES	11,643		11,643	11,643
12 476 2030	RETIREMENT	11,156		11,156	11,156
	SB 22 GRANT - COUNTY ATTORNEY EXPENSE	<u>175,000</u>	<u>0</u>	<u>175,000</u>	<u>175,000</u>

* 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	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 490 1040	ELECTIONS ADMINISTRATOR	48,358		49,478	49,478
12 490 1030	SALARY, ELECTIONS ASSISTANT	37,223		38,343	38,343
12 490 1070	SALARY, TEMPORARY HELP	0		0	0
12 490 2010	ELECTIONS S/S TAX	8,459		12,265	12,265
12 490 2020	HEALTH INSURANCE	23,224		23,876	23,876
12 490 2030	RETIREMENT	6,273		6,437	6,437
12 490 3100	OFFICE SUPPLIES	2,000	2,000	2,000	2,000
12 490 3110	POSTAGE	2,500	7,500	7,500	7,500
12 490 4200	TELEPHONE	0		0	0
12 490 4260	TRAVEL	100	200	200	200
12 490 4280	CONFERENCE, SCHOOLS, DUES	0	500	500	500
12 490 4900	ELECTION WORKERS - LABOR	25,000	27,500	27,500	27,500
12 490 4901	PROGRAMMING AND ELECTION SUPPORT	27,000	35,000	35,000	35,000
12 490 4902	EQUIPMENT AND REPAIR	500	150,000	150,000	115,000
12 490 4903	COMMUNICATIONS	250	2,500	2,500	2,500
12 490 4904	SUPPLIES AND BALLOTS	2,500	5,000	5,000	5,000
12 490 4905	BUILDING USE	750	400	400	400
12 490 4906	ELECTION TRAINING	1,000	2,000	2,000	2,000
12 490 4907	DELIVERY SUPPLIES	2,500	1,500	1,500	1,500
12 490 4908	TRUCK RENTAL	0		0	0
12 490 4909	ELECTION ADMIN EXPENSES	0	55,000	55,000	55,000
12 490 4910	CONTRACT ELECTIONS	20,000	45,000	45,000	45,000
12 490 4911	MISCELLANEOUS	2,500	3,000	3,000	3,000
12 490 4912	DRE EXPENDITURES	20,000	26,000	26,000	26,000
12 490 4913	ELECTIONS COVID RESPONSE GRANT	0		0	0
12 490 4914	HAVA GRANT - CARES (COVID-19)	0	42,500	42,500	42,500
12 490 4915	HAVA GRANT - EDUCATION	0		0	0
12 490 4916	HAVA GRANT - ACCESSIBILITY	0		0	0
12 490 4917	HAVA GRANT - COMPLIANCE	0		0	0
12 490 4918	HAVA GRANT - TEAM (VOTER REGISTRATION)	0		0	0
12 490 4919	HAVA GRANT - POLLING PLACE ACCESS	0		0	0
12 490 4920	HAVA GRANT - OPPORTUNITY FOR ACCESS	0		0	0
12 490 4990	CHAPTER 19 EXPENSE REIMBURSEMENT	10,841	722	722	722
	TOTAL ELECTION EXPENSE	240,978	406,322	536,721	501,721

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - AUDITOR

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 495 1020	SALARY, APPOINTED OFFICIAL	64,860		65,980	67,480
12 495 1030	SALARY, ASSISTANT AUDITORS	140,755		142,514	144,514
12 495 2010	SOCIAL SECURITY TAXES	15,730		15,950	16,218
12 495 2020	GROUP HEALTH & LIFE INSURANCE	46,448		47,752	47,752
12 495 2030	RETIREMENT	15,072		15,283	15,539
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
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
12 495 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
	TOTAL COUNTY AUDITOR EXPENSE	<u>292,364</u>	<u>9,500</u>	<u>296,978</u>	<u>301,003</u>

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COUNTY TREASURER

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 497 1010	SALARY, ELECTED OFFICIAL	61,532		62,652	62,652
12 497 1030	SALARY, ASSISTANT TREASURER	42,998		44,118	44,118
12 497 1070	SALARY, TEMPORARY HELP	0		0	0
12 497 2010	SOCIAL SECURITY TAXES	7,997		8,168	8,168
12 497 2020	GROUP HEALTH & LIFE INSURANCE	23,224		23,876	23,876
12 497 2030	RETIREMENT	7,662		7,826	7,826
12 497 3100	OFFICE SUPPLIES	3,100	3,500	3,500	3,500
12 497 3110	POSTAGE	2,600	3,500	3,500	3,500
12 497 4200	TELEPHONE	0		0	0
12 497 4260	TRAVEL	500	500	500	500
12 497 4280	CONFERENCES, SCHOOLS & DUES	1,600	1,600	1,600	1,600
12 497 4520	REPAIR OF EQUIPMENT	0		0	0
12 497 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 497 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL COUNTY TREASURER EXPENSE		<u>151,213</u>	<u>9,100</u>	<u>155,740</u>	<u>155,740</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COUNTY TAX ASSESSOR COLLECTOR

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 499 1010	SALARY, ELECTED OFFICIAL	62,112		63,232	63,232
12 499 1040	SALARY , DEPUTY TAX A/C	295,158		302,637	302,637
12 499 1070	SALARY, TEMPORARY HELP	23,400		23,400	23,400
12 499 2010	SOCIAL SECURITY TAXES	29,121		29,779	29,779
12 499 2020	GROUP HEALTH & LIFE INSURANCE	92,896		95,504	95,504
12 499 2030	RETIREMENT	27,903		28,533	28,533
12 499 3100	OFFICE SUPPLIES	5,500	5,500	5,500	5,500
12 499 3110	POSTAGE	28,000	28,000	28,000	28,000
12 499 3390	TAX ROLL SUPPLIES	19,500	19,500	19,500	19,500
12 499 4200	TELEPHONE	0		0	0
12 499 4260	TRAVEL	1,500	1,500	1,500	1,500
12 499 4280	CONFERENCES, SCHOOLS & DUES	3,000	3,000	3,000	3,000
12 499 4520	REPAIR OF EQUIPMENT	0		0	0
12 499 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 499 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
	TOTAL COUNTY TAX A/C EXPENSE	588,090	57,500	600,585	600,585

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - DATA PROCESSING

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 503 1500	SALARY, IT TECHNICIANS	163,271		166,631	166,631
12 503 2010	SOCIAL SECURITY TAXES	12,490		12,747	12,747
12 503 2020	GROUP HEALTH INSURANCE	34,836		35,814	35,814
12 503 2030	RETIREMENT	11,968		12,214	12,214
12 503 3100	OFFICE SUPPLIES	300	300	300	300
12 503 3110	POSTAGE	0	0	0	0
12 503 4200	TELEPHONE	2,772	4,250	4,250	4,250
12 503 4270	TRAVEL	0	1,000	0	0
12 503 4280	CONFRENCE SCHOOLS & DUES	0	3,000	3,000	3,000
12 503 4500	CABLING AND INSTALLATION	5,370	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	444,647	444,647	444,647
12 503 4540	CYBERSECURITY TRAINING FEE	600	850	850	850
12 503 4750	DATA CONVERSION EXPENSE YEAR	0	33,791	33,791	33,791
12 503 4800	DATA CONVERSION TRAINING EXPENSE	0	112,741	112,741	112,741
12 503 4900	MISCELANOUS	1,000	1,000	1,000	1,000
12 503 5720	COMPUTERS AND SOFTWARE	600,000	74,279	74,279	74,279
TOTAL DATA PROCESSING EXPENSE		<u>1,267,607</u>	<u>691,228</u>	<u>917,634</u>	<u>917,634</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - FACILITIES MANAGEMENT

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 516 1150	SALARY, DIRECTOR OF MAINTENANCE	53,614		54,734	54,734
12 516 1150	SALARIES, CUSTODIAL	77,314		79,554	79,554
12 516 1151	SALARIES, CUSTODIAL PART-TIME	0		0	31,200
12 516 2010	SOCIAL SECURITY TAXES	10,016		10,273	12,660
12 516 2020	GROUP HEALTH & LIFE INSURANCE	34,836		35,814	35,814
12 516 2030	RETIREMENT	9,597		9,843	12,130
12 516 2040	CONTRACT LABOR	7,600	8,550	8,550	8,550
12 516 2050	UNIFORM EXPENSE	500	650	650	650
12 516 3100	OFFICE SUPPLIES	500	500	500	500
12 516 3300	VEHICLE FUEL AND MAINTENANCE	2,500	5,000	3,000	3,000
12 516 3320	CLEANING AND JANITORIAL SUPPLIES	6,500	8,000	8,000	8,000
12 516 3330	PAINT & PAINTING SUPPLIES	500	500	400	400
12 516 3340	FLAGS	1,000	1,500	1,000	1,000
12 516 3460	LAWN CARE	3,500	3,500	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	1,200	1,200
12 516 4410	UTILITIES - COURTHOUSE	50,000		55,000	55,000
12 516 4420	UTILITIES - MEXIA ANNEX	7,500		7,500	7,500
12 516 4430	UTILITIES - COOLIDGE ANNEX	3,000		3,000	3,000
12 516 4440	UTILITIES - LAW ENFORCEMENT CENTER (OLD)	17,000		18,000	18,000
12 516 4450	UTILITIES - JUVENILE DETENTION CENTER	18,000		17,500	17,500
12 516 4470	UTILITIES - LCLEC - NEW	125,000		125,000	125,000
12 516 4500	REPAIRS & MAINTENANCE - BUILDING	30,000	30,000	22,000	22,000
12 516 4501	REPAIRS & MAINTENANCE - LCLEC	45,000	55,000	55,000	55,000
12 516 4502	REPAIRS & MAINGENANCE - JUVENILE	1,000	5,000	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		20,000	20,000
12 516 4570	EXTERMINATE AND FUMIGATE	13,500	13,500	13,500	13,500
12 516 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
12 516 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
12 516 5795	ENERGY EFFICIENCY GRANT EXPENSE	0		0	0
TOTAL FACILITIES MANAGEMENT EXPENSE		<u>534,277</u>	<u>143,000</u>	<u>564,318</u>	<u>600,192</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COUNTY FAIRGROUNDS

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 517 1070	SALARIES, TEMPORARY/PART-TIME HELP	0		31,200	31,200
12 517 1150	SALARIES, FACILITIES MANAGER	50,000		51,120	51,120
12 517 1160	SALARIES, FAIRGROUNDS	40,316		41,436	41,436
12 517 2010	SOCIAL SECURITY TAXES	6,909		9,467	9,467
12 517 2020	GROUP HEALTH & LIFE INSURANCE	23,224		23,876	23,876
12 517 2030	RETIREMENT	6,620		9,071	9,071
12 517 2040	CONTRACT LABOR	0		0	0
12 517 3100	OFFICE SUPPLIES	100	100	100	100
12 517 3300	VEHICLE FUEL & MAINTENANCE	500	500	500	500
12 517 3320	CLEANING AND JANITORIAL SUPPLIES	3,000	2,000	2,000	2,000
12 517 3330	PAINT & PAINTING SUPPLIES	0		0	0
12 517 4200	TELEPHONE	945	600	600	600
12 517 4280	CONF SCHOOLS DUES & TRAVEL	2,000	0	0	0
12 517 4460	UTILITIES - COUNTY SHOW BARN	35,000	35,000	35,000	35,000
12 517 4500	REPAIRS & MAINTENANCE - BUILDING	20,000	10,000	20,000	20,000
12 517 4501	STALL SHAVINGS EXPENSE		2,500	2,500	2,500
12 517 5600	FURNITURE AND EQUIPMENT < \$5,000	5,000	5,000	5,000	5,000
12 517 5700	FURNITURE AND EQUIPMENT > \$5,000	0		10,000	10,000
12 517 5744	SPONSORSHIP BANNERS/EXPENSES	1,500	1,000	1,500	1,500
12 517 5745	DONATIONS - SPECIAL PROJECTS	2,500	2,500	2,500	2,500
TOTAL COUNTY FAIRGROUNDS EXPENSE		197,614	59,200	245,871	245,871

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 1

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 551 1010	SALARY, ELECTED OFFICIAL	49,820		50,940	50,940
12 551 2010	SOCIAL SECURITY TAXES	4,270		4,356	4,356
12 551 2020	GROUP HEALTH & LIFE INSURANCE	11,612		11,938	11,938
12 551 2030	RETIREMENT	4,092		4,174	4,174
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
12 551 4280	CONFERENCES, SCHOOLS & DUES	300	300	300	300
12 551 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 551 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL CONSTABLE PRECINCT 1 EXP		<u>76,694</u>	<u>6,900</u>	<u>78,308</u>	<u>78,308</u>

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 2

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 552 1010	SALARY, ELECTED OFFICIAL	48,270		47,880	47,880
12 552 2010	SOCIAL SECURITY TAXES	4,152		4,122	4,122
12 552 2020	GROUP HEALTH & LIFE INSURANCE	11,612		11,938	11,938
12 552 2030	RETIREMENT	3,978		3,949	3,949
12 552 2050	UNIFORM EXPENSE	0	2,000	0	0
12 552 3100	OFFICE SUPPLIES	50	500	200	200
12 552 3110	POSTAGE	250	200	200	200
12 552 4200	TELEPHONE	0	1,200	600	600
12 552 4260	TRAVEL ALLOWANCE	6,000	12,000	6,000	6,000
12 552 4270	OUT OF COUNTY TRAVEL	0	0	0	0
12 552 4280	CONFERENCES, SCHOOLS & DUES	300	500	300	300
12 552 4520	REPAIR OF EQUIPMENT	0	10,000	0	0
12 552 5600	FURNITURE & EQUIPMENT < \$5,000	0	8,800	0	0
12 552 5700	FURNITURE & EQUIPMENT > \$5,000	0	10,000	0	0
TOTAL CONSTABLE PRECINCT 2 EXP		<u>74,612</u>	<u>45,200</u>	<u>75,189</u>	<u>75,189</u>

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 3

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 553 1010	SALARY, ELECTED OFFICIAL	48,180		49,300	49,300
12 553 2010	SOCIAL SECURITY TAXES	4,145		4,230	4,230
12 553 2020	GROUP HEALTH & LIFE INSURANCE	11,612		11,938	11,938
12 553 2030	RETIREMENT	3,971		4,053	4,053
12 553 2050	UNIFORM EXPENSE	0		0	0
12 553 3100	OFFICE SUPPLIES	200		200	200
12 553 3110	POSTAGE	25		25	25
12 553 3370	K-9 EXPENSES	0		0	0
12 553 4200	TELEPHONE	0		0	0
12 553 4260	TRAVEL ALLOWANCE *	6,000		6,000	6,000
12 553 4270	OUT OF COUNTY TRAVEL	100		100	100
12 553 4280	CONFERENCES, SCHOOLS & DUES	300		300	300
12 553 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 553 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL CONSTABLE PRECINCT 3 EXP		<u>74,533</u>	<u>0</u>	<u>76,147</u>	<u>76,147</u>

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 4

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 554 1010	SALARY, ELECTED OFFICIAL	49,680		50,800	50,800
12 554 2010	SOCIAL SECURITY TAXES	4,260		4,345	4,345
12 554 2020	GROUP HEALTH & LIFE INSURANCE	11,612		11,938	11,938
12 554 2030	RETIREMENT	4,081		4,163	4,163
12 554 2050	UNIFORM EXPENSE	200	200	200	200
12 554 3100	OFFICE SUPPLIES	150	200	150	150
12 554 3110	POSTAGE	200	200	100	100
12 554 4200	TELEPHONE	0		0	0
12 554 4260	TRAVEL ALLOWANCE *	6,000	12,000	6,000	6,000
12 554 4270	OUT OF COUNTY TRAVEL	0		0	0
12 554 4280	CONFERENCES, SCHOOLS & DUES	300		300	300
12 554 5600	FURNITURE & EQUIPMENT < \$5,000	0		0	0
12 554 5700	FURNITURE & EQUIPMENT > \$5,000	0		0	0
TOTAL CONSTABLE PRECINCT 4 EXP		<u>76,483</u>	<u>12,600</u>	<u>77,997</u>	<u>77,997</u>

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
 - LAW ENFORCEMENT

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 559 1010	SALARY, ELECTED OFFICIAL *	69,361		70,481	74,641
12 559 1020	SHERIFF SALARY, SB 22 SUPPLEMENT	0		0	0
12 559 1030	SALARY, CLERICAL	174,249		178,729	178,729
12 559 1040	SALARY, LAW ENFORCEMENT	1,191,097		1,214,004	1,385,934
12 559 1045	SALARY, LAW ENFORCEMENT, SB 22 SUPPLEMEN	0		0	0
12 559 1090	EXTRA LABOR	35,000		20,000	20,000
12 559 1095	HOLIDAY PAY	0		25,000	25,000
12 559 2010	SOCIAL SECURITY TAXES	112,433		115,378	128,849
12 559 2020	GROUP HEALTH & LIFE INSURANCE	313,524		310,388	310,388
12 559 2030	RETIREMENT	107,730		110,552	123,459
12 559 2050	UNIFORM ALLOWANCE	12,500	12,500	12,500	12,500
12 559 3100	OFFICE SUPPLIES	10,000	8,550	8,500	8,500
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	5,000	5,000	5,000
12 559 3350	ESTRAY EXPENSES	2,500	2,500	2,500	2,500
12 559 3360	OFFICER SAFETY FUND - DONATIONS	25,000	25,000	25,000	25,000
12 559 3370	SPECIAL TRAINING - DONATIONS	0	5,000	5,000	5,000
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	25,000	25,000	25,000
12 559 4281	OUT OF STATE TRAVEL	5,000	5,000	5,000	5,000
12 559 4282	MHMR TRANSPORTATION	0		0	0
12 559 4283	LOBBIST MEETINGS TRAVEL	0		0	0
12 559 4520	REPAIR OF EQUIPMENT	1,000	1,000	1,000	1,000
12 559 4540	REPAIR OF MOTOR VEHICLES	40,000	50,000	50,000	50,000
12 559 4550	BULLETPROOF WINDSHIELD - DONATIONS	14,288		0	0
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	1,450	1,450	1,450
12 559 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
12 559 5740	RADIO EQUIPMENT	5,000	5,000	5,000	5,000
12 559 5780	MOTOR VEHICLES	140,000	240,000	160,000	160,000
12 559 5790	MOTOR VEHICLE EQUIPMENT	35,000	53,625	53,625	53,625
12 559 5795	GRANT EXPENDITURES FURN & EQUIP	0		0	0
12 559 5796	SB 22 GRANT FUNDS EXPENSE	0		0	0
TOTAL COUNTY SHERIFF EXPENSE		<u>2,362,181</u>	<u>492,625</u>	<u>2,457,107</u>	<u>2,659,576</u>

* Elected Official Salary includes Longevity and Certificate Pay

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
 - JAIL

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 560 1040	SALARY, JAIL	2,066,206		2,122,684	2,225,844
12 560 1045	SALARY, JAIL, SB 22 SUPPLEMENT	0		0	0
12 560 1090	EXTRA LABOR	85,000		45,000	45,000
12 560 1095	HOLIDAY PAY			55,000	55,000
12 560 2010	SOCIAL SECURITY TAXES	164,567		170,035	177,927
12 560 2020	GROUP HEALTH & LIFE INSURANCE	545,764		561,086	561,086
12 560 2030	RETIREMENT	157,683		162,923	170,484
12 560 2050	UNIFORM ALLOWANCE	9,500	9,500	9,500	9,500
12 560 3100	OFFICE SUPPLIES	18,000	18,000	18,000	18,000
12 560 3101	MEDICAL EQUIPMENT/SUPPLIES	12,000	12,000	12,000	12,000
12 560 3120	PRISONER CLOTHING, LINEN	11,000	11,000	11,000	11,000
12 560 3125	PRISONER HOUSING			0	0
12 560 3350	NON FOOD SUPPLIES	68,000	75,000	75,000	75,000
12 560 3380	I. D. SUPPLIES	180	180	180	180
12 560 3392	FOOD FOR JAIL	200,000	265,000	265,000	265,000
12 560 3400	KITCHEN UTENSILS AND SUPPLIES	600	600	600	600
12 560 4050	MEDICAL - PRISONERS	300,000	300,000	300,000	300,000
12 560 4060	MEDICAL PRISONER - OTHER AGENCY	12,500	12,500	12,500	12,500
12 560 4280	CONFERENCES, SCHOOLS AND DUES	10,000	20,000	15,000	15,000
12 560 4520	REPAIR OF EQUIPMENT	5,000	7,500	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	5,000	5,000	5,000
12 560 4630	DISHWASHER LEASE	4,000	4,000	4,000	4,000
12 560 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
12 560 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
12 560 5795	GRANT EXPENDITURES - SAVNS/APPRISS	7,000	7,000	7,000	7,000
TOTAL COUNTY SHERIFF - JAIL EXPENSE		<u>3,688,501</u>	<u>755,780</u>	<u>3,865,008</u>	<u>3,983,621</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
 - DISPATCH

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 561 1040	SALARY, DISPATCH	732,180		748,938	747,738
12 561 1090	EXTRA LABOR	28,000		28,000	28,000
12 561 1095	HOLIDAY PAY			0	0
12 561 2010	SOCIAL SECURITY TAXES	58,154		59,436	59,344
12 561 2020	GROUP HEALTH & LIFE INSURANCE	185,792		191,008	191,008
12 561 2030	RETIREMENT	55,721		56,950	56,862
12 561 2050	UNIFORM ALLOWANCE	0		0	0
12 561 3100	OFFICE SUPPLIES	4,000	4,000	4,000	4,000
12 561 4200	TELEPHONE/INTERNET	0		0	0
12 561 4280	CONFERENCES, SCHOOLS AND DUES	6,000	6,000	5,500	5,500
12 561 4520	REPAIR OF EQUIPMENT	2,000	2,000	2,000	2,000
12 561 4530	PRE-EMPLOYMENT TESTING	700	800	800	800
12 561 4600	SOFTWARE & MAINTENANCE	3,000	3,000	3,000	3,000
12 561 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
12 561 5700	FURNITURE AND EQUIPMENT > \$5,000	7,000		0	0
TOTAL COUNTY SHERIFF - DISPATCH EXPENSE		<u>1,082,547</u>	<u>15,800</u>	<u>1,099,631</u>	<u>1,098,252</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
 - SB 22 GRANT

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 563 1020	SHERIFF SALARY, SB 22 GRANT	12,756	12,756	12,756	12,756
12 563 1045	SALARY, SB 22 GRANT	185,120	185,120	185,120	185,120
12 563 2010	SOCIAL SECURITY TAXES	15,138	15,138	15,138	15,138
12 563 2030	RETIREMENT	14,504	14,504	14,504	14,504
12 563 5796	SB 22 GRANT FUNDS EXPENSES	122,482	122,482	122,482	122,482
TOTAL COUNTY SHERIFF - DISPATCH EXPENSE		<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - HIGHWAY PATROL

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 580 1050	SALARY, HWY PATROL CLERK	36,734		37,854	37,854
12 580 2010	SOCIAL SECURITY TAXES	2,810		2,896	2,896
12 580 2020	GROUP HEALTH & LIFE INSURANCE	11,612		11,938	11,938
12 580 2030	RETIREMENT	2,693		2,775	2,775
12 580 3100	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
12 580 4200	TELEPHONE	0		0	0
12 580 4520	REPAIR OF EQUIPMENT	0		0	0
12 580 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
12 580 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
TOTAL HIGHWAY PATROL EXPENSE		<u>54,849</u>	<u>1,000</u>	<u>56,463</u>	<u>56,463</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - INDIGENT HEALTH CARE

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 635 1050	SALARY, CLERK	44,751		43,601	43,601
12 635 2010	SOCIAL SECURITY TAXES	3,423		3,335	3,335
12 635 2020	GROUP HEALTH & LIFE INSURANCE	11,612		11,938	11,938
12 635 2030	RETIREMENT	3,280		3,196	3,196
12 635 3100	OFFICE SUPPLIES	250	250	250	250
12 635 4050	ELIGIBLE EXPENSES	90,000	90,000	90,000	90,000
12 635 4200	TELEPHONE	0		0	0
12 635 4270	OUT OF COUNTY TRAVEL	200	200	200	200
12 635 4280	CONFERENCES, SCHOOLS AND DUES	400	400	400	400
12 635 4551	INDIGENT - EMERGENCY NON-QUALIFIER	500	500	500	500
12 635 4660	SOFTWARE LEASE	14,000	14,000	14,000	14,000
TOTAL INDIGENT HEALTH CARE EXPENSE		<u>168,417</u>	<u>105,350</u>	<u>167,420</u>	<u>167,420</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - EMERGENCY MANAGEMENT

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 640 1040	SALARY, EMERGENCY MGT COORDINATOR	65,257		66,377	66,377
12 640 2010	SOCIAL SECURITY TAXES	4,992		5,078	5,078
12 640 2020	GROUP HOSPITAL INSURANCE	11,612		11,938	11,938
12 640 2030	RETIREMENT	4,783		4,865	4,865
12 640 3100	OFFICE SUPPLIES	250	250	250	250
12 640 3110	POSTAGE	0		0	0
12 640 3140	HOMELAND SECURITY GRANT	0		0	0
12 640 4200	TELEPHONE	1,700	1,700	1,700	1,700
12 640 4260	TRAVEL	0		0	0
12 640 4500	EQUIPMENT REPAIR	2,000	2,000	2,000	2,000
12 640 4540	VEHICLE/TRUCK REPAIR	2,000	2,000	2,000	2,000
12 640 4635	EMERGENCY NOTIFICATION SYSTEM EXPENSE	179	179	179	179
12 640 5600	FURNITURE AND EQUIPMENT < 5000	0		0	0
12 640 5700	FURNITURE AND EQUIPMENT > 5000	0		0	0
TOTAL EMERGENCY MANAGEMENT EXPENSE		92,773	6,129	94,387	94,387

* Increased Salary for Dispatch Center FY 19-20

* No longer Dispatch Supervisor FY 24-25

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COURT COORDINATOR

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 650 1050	SALARY, COORDINATOR	43,001		44,121	44,121
12 650 2010	SOCIAL SECURITY TAXES	3,290		3,375	3,375
12 650 2020	GROUP HEALTH & LIFE INSURANCE	11,612		11,938	11,938
12 650 2030	RETIREMENT	3,152		3,234	3,234
12 650 3100	OFFICE SUPPLIES	450		450	450
12 650 4260	TRAVEL	0		0	0
12 650 4280	CONFERENCES, SCHOOLS AND DUES	0		0	0
12 650 5700	FURNITURE AND EQUIPMENT				
TOTAL COURT COORDINATOR EXPENSE		<u>61,505</u>	<u>0</u>	<u>63,118</u>	<u>63,118</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - COUNTY EXTENSION SERVICE

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 665 1050	SALARY, SECRETARY	37,558		38,678	38,678
12 665 1400	SALARY, EXTENSION AGENTS	35,258		37,258	37,258
12 665 2010	SOCIAL SECURITY TAXES	6,718		5,809	6,957
12 665 2020	GROUP HEALTH & LIFE INSURANCE	11,612		11,938	11,938
12 665 2030	RETIREMENT	6,437		5,566	6,666
12 665 3100	OFFICE SUPPLIES	1,000	1,250	1,000	1,000
12 665 3110	POSTAGE	150	200	150	150
12 665 3130	SPECIAL PROJECT SUPPLIES	600	700	600	600
12 665 3131	STOCK SHOWS	2,750	3,000	2,750	2,750
12 665 3132	4-H EVENTS	250	350	250	250
12 665 4200	TELEPHONE	0		0	0
12 665 4260	TRAVEL	15,000	15,600	0	15,000
12 665 4280	CONFERENCES, SCHOOLS AND DUES	2,000	3,000	0	0
12 665 4520	REPAIR OF EQUIPMENT	0		0	0
12 665 5600	FURNITURE AND EQUIPMENT < \$5,000	0		0	0
12 665 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
TOTAL COUNTY EXTENSION SERVICE EXPENSE		119,333	24,100	103,999	121,246

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE - TOTAL GENERAL FUND

DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
COUNTY JUDGE	251,652	0	260,845	272,645
COMMISSIONER'S COURT	1,060,417	25,300	1,379,928	1,348,889
COUNTY CLERK	577,269	202,700	586,964	586,164
VETERANS SERVICE OFFICER	23,617	1,190	25,020	25,720
NON-DEPARTMENTAL	2,343,874	0	2,469,664	2,474,032
DISTRICT CLERK	402,774	28,923	422,442	409,513
JUSTICE OF THE PEACE PRECINCT 1	144,089	4,200	147,317	147,317
JUSTICE OF THE PEACE PRECINCT 2	141,252	0	144,480	144,480
JUSTICE OF THE PEACE PRECINCT 3	139,303	4,150	142,081	142,081
JUSTICE OF THE PEACE PRECINCT 4	144,160	4,950	148,647	148,647
COUNTY ATTORNEY	747,716	3,250	764,732	767,565
COUNTY ATTORNEY - SB 22 GRANT	175,000	0	175,000	175,000
ELECTIONS	240,978	406,322	536,721	501,721
COUNTY AUDITOR	292,364	9,500	296,978	301,003
COUNTY TREASURER	151,213	9,100	155,740	155,740
COUNTY TAX ASSESSOR/COLLECTOR	588,090	57,500	600,585	600,585
DATA PROCESSING	1,267,607	691,228	917,634	917,634
FACILITIES MANAGEMENT	534,277	143,000	564,318	600,192
SHOWBARN	197,614	59,200	245,871	245,871
CONSTABLE PRECINCT 1	76,694	6,900	78,308	78,308
CONSTABLE PRECINCT 2	74,612	45,200	75,189	75,189
CONSTABLE PRECINCT 3	74,533	0	76,147	76,147
CONSTABLE PRECINCT 4	76,483	12,600	77,997	77,997
COUNTY SHERIFF - LAW ENFORCEMENT	2,362,181	492,625	2,457,107	2,659,576
COUNTY SHERIFF - JAIL	3,688,501	755,780	3,865,008	3,983,621
COUNTY SHERIFF - DISPATCH	1,082,547	15,800	1,099,631	1,098,252
COUNTY SHERIFF - SB 22 GRANT	350,000	350,000	350,000	350,000
HIGHWAY PATROL	54,849	1,000	56,463	56,463
ADULT PROBATION - COUNTY PORTION	14,415	13,314	13,314	13,314
INDIGENT HEALTH CARE	168,417	105,350	167,420	167,420
EMERGENCY MANAGEMENT	92,773	6,129	94,387	94,387
COURT COORDINATOR	61,505	0	63,118	63,118
COUNTY EXTENSION SERVICE	119,333	24,100	103,999	121,246
TOTAL GENERAL FUND EXPENSE	17,720,110	3,479,311	18,563,057	18,879,837

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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	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
15 515 1150	SALARY, DIRECTOR OF FORT	44,722		45,842	45,842
15 515 1151	SALARIES, PART-TIME	18,720		24,960	24,960
15 515 2010	SOCIAL SECURITY TAXES	4,853		5,416	5,416
15 515 2020	GROUP HEALTH & LIFE INSURANCE	11,612		11,938	11,938
15 515 2030	RETIREMENT	4,650		5,190	5,190
15 515 2300	BANK/CREDIT CARD CHARGES	500	500	500	500
15 515 3100	OFFICE SUPPLIES	500	500	500	500
15 515 3103	CONCESSION / MERCHANDISE SUPPLIES	4,250	4,250	4,250	4,250
15 515 3300	VEHICLE FUEL & MAINTENANCE	1,000	2,000	2,000	2,000
15 515 3320	CLEANING AND JANITORIAL SUPPLIES	750	750	750	750
15 515 4200	TELEPHONE / INTERNET	1,500	1,000	1,000	1,000
15 515 4300	ADVERTISING	1,500	1,500	1,500	1,500
15 515 4410	UTILITIES	14,000	15,000	15,000	15,000
15 515 4430	DUMPSTER FEES	2,400	2,400	2,400	2,400
15 515 4500	REPAIRS AND MAINTNANCE	20,000	30,000	25,000	25,000
TOTAL OLD FT PARKER - EXPENSE		<u>130,958</u>	<u>57,900</u>	<u>146,246</u>	<u>146,246</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	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
17 715 1150	SALARY, MANAGER	31,200		32,320	32,320
17 715 1151	SALARIES, PART-TIME	46,904		50,336	50,336
17 715 2010	SOCIAL SECURITY TAXES	5,975		6,323	6,323
17 715 2020	GROUP HEALTH & LIFE INSURANCE	11,612		11,938	11,938
17 715 2030	RETIREMENT	5,725		6,059	6,059
17 715 3100	OFFICE SUPPLIES	700	2,700	2,700	2,700
17 715 3110	POSTAGE	1,000	150	150	150
17 715 3300	VEHICLE FUEL & MAINTENANCE	8,500	6,600	6,600	6,600
17 715 3320	CLEANING AND JANITORIAL SUPPLIES	1,500	800	800	800
17 715 3360	DONATION EXPENSES	0		0	0
17 715 3392	MEALS CONTRACT - C1	48,688	50,000	50,000	50,000
17 715 3393	MEALS CONTRACT - C2	70,062	75,000	75,000	75,000
17 715 4200	TELEPHONE / INTERNET	1,500	4,600	4,600	4,600
17 715 4280	CONFERENCE SCHOOLS & DUES	0	750	750	750
17 715 4410	UTILITIES	16,500	20,000	20,000	20,000
17 715 4500	REPAIRS AND MAINTNANCE	6,507	3,000	3,000	3,000
17 715 5470	EXTERMINATE & FUMIGATE	1,000	1,000	1,000	1,000
TOTAL OLD FT PARKER - EXPENSE		<u>257,373</u>	<u>164,600</u>	<u>271,576</u>	<u>271,576</u>

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

BUD REV 04
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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: ROAD AND BRIDGE FUND EXPENSE - REGULAR OPERATIONS

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
20 610 1020	SALARY, APPOINTED OFFICIAL	0		0	0
20 610 2040	SALARY, CONTRACT ENGINEER	0		0	0
20 610 1060	SALARY, LABORERS	1,587,470		1,618,120	1,618,120
20 610 1070	EXTRA LABOR (SEASONAL WORKERS)	15,000		15,000	15,000
20 610 1080	OVERTIME	8,500		8,500	8,500
20 610 2010	SOCIAL SECURITY TAXES	123,239		125,584	125,584
20 610 2020	GROUP HEALTH & LIFE INSURANCE	394,808		417,830	417,830
20 610 2030	RETIREMENT	118,084		120,331	120,331
20 610 2040	WORKERS COMPENSATION INSURANCE	25,000		25,000	25,000
20 610 2050	SHOP UNIFORMS	21,000	21,000	21,000	21,000
20 610 2060	UNEMPLOYMENT INSURANCE	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	5,000	5,000	5,000
20 610 3351	ROAD MATERIALS	1,100,000	1,100,000	1,200,000	1,200,000
20 610 3352	BRIDGE AND CULVERT MATERIAL	450,000	600,000	500,000	500,000
20 610 3353	FENCING MATERIALS	1,500	10,000	5,000	5,000
20 610 3354	SHOP SUPPLIES	5,000	5,000	3,500	3,500
20 610 3640	BATTERIES, TIRES, AND TUBES	85,000	85,000	85,000	85,000
20 610 4200	TELEPHONE	3,000	3,000	3,000	3,000
20 610 4260	TRAVEL	0		0	0
20 610 4280	CONFERENCES, SCHOOLS, AND DUES	0		0	0
20 610 4281	CDL TRAINING	0	0	5,000	5,000
20 610 4410	UTILITIES	15,000		18,000	18,000
20 610 4430	DUMPING FEES	12,000	15,000	12,000	12,000
20 610 4510	REPAIR AND MAINTENANCE OF EQUIP	250,000	250,000	250,000	250,000
20 610 4511	ROADWAY MAINTENANCE	0	0	100,000	100,000
20 610 4600	EMPLOYMENT EXPENSE	4,000	4,000	2,500	2,500
20 610 4990	SIGNS AND SUPPLIES	12,000	20,000	12,000	12,000
20 610 5600	FURNITURE AND EQUIPMENT < \$5,000	1,500		0	0
20 610 5700	FURNITURE AND EQUIPMENT > \$5,000	0		0	0
20 610 5720	COMPUTERS AND SOFTWARE	7,000	7,000	7,000	7,000
20 610 5750	SHOP EQUIPMENT	0	20,000	0	0
20 610 5785	ROAD VEHICLES	100,000	175,000	175,000	175,000
20 610 5790	ROAD EQUIPMENT	400,000	1,000,000	800,000	800,000
20 610 5902	ROAD DAMAGES REIMB. EXPENSE	0		0	0
20 610 6000	CONTINGENCIES -	300,000		200,000	200,000
TOTAL R & B - REGULAR OPER. EXPENSE		<u>5,448,601</u>	<u>3,726,500</u>	<u>6,143,865</u>	<u>6,143,865</u>

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: COUNTY AIRPORT FUND EXPENSE

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 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	500	500	500
25 661 4280	CONFERENCES, SCHOOLS, AND DUES	0	1,000	1,000	1,000
25 661 4410	UTILITIES	4,400	5,000	5,000	5,000
25 661 4500	BUILDING MAINTENANCE	0	3,000	0	0
25 661 4511	RUNWAYS AND TAXIWAYS	0	2,500	2,500	2,500
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	0	0	0
25 661 4550	REPAIR LIGHTING SYSTEM	0	2,500	2,500	2,500
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	15,000	10,000	10,000
TOTAL COUNTY AIRPORT EXPENSE		<u>19,250</u>	<u>44,100</u>	<u>36,100</u>	<u>36,100</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2026
DEPT: WATER CONSERVATION FUND EXPENSE - DAM MAINTENANCE

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 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		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: JURY FUND EXPENSE
 DISTRICT COURT

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
34 435 1010	SUPPLEMENTS, APPEALS JUDGE	2,600		2,600	2,600
34 435 1017	SALARY SUPPLEMENT, JUDGE 77TH J.D.	9,000		12,500	12,500
34 435 1018	SALARY SUPPLEMENT, JUDGE 87TH J.D.	4,244		6,250	6,250
34 435 1100	SALARY, COURT REPORTER 77TH J.D.	55,059		56,179	57,293
34 435 1101	SALARY, COURT REPORTER 87TH J.D.	21,130		22,130	21,850
34 435 1105	SALARY, COURT COORDINATOR	44,067		45,187	45,187
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	10,213	0	10,882	10,946
34 435 2020	GROUP HEALTH & LIFE INSURANCE	23,224		23,876	23,876
34 435 2030	RETIREMENT	8,815	0	9,052	9,113
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	500	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	10,000	15,000	15,000	15,000
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	2,000	2,000	2,000
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	2,000	2,000	2,000
TOTAL DISTRICT COURT EXPENSE		<u>472,402</u>	<u>302,050</u>	<u>490,706</u>	<u>491,665</u>

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2026
DEPT: JUVENILE PROBATION FUND EXPENSE
JUVENILE PROBATION - COUNTY PORTION

ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
41 570 1020	SALARY - CHIEF, JPO, AR, JISP	95,215	0	0	0
41 570 1030	SALARY, FISCAL OFFICER	9,160	0	0	0
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	1,652	0	0	0
41 570 1090	SALARY, JPO/ADM ASSIST	54,499	0	0	0
41 570 1095	SALARY, TRANSPORT OFFICER	1,446	0	0	0
41 570 2010	SOCIAL SECURITY TAXES	36,431	34,580	34,580	35,106
41 570 2020	GROUP HEALTH & LIFE INSURANCE	73,017	38,968	38,968	45,848
41 570 2030	RETIREMENT	35,764	33,947	33,947	34,464
41 570 2040	WORKERS COMPENSATION INSURANCE	2,000	2,000	2,000	2,000
41 570 2060	UNEMPLOYMENT INSURANCE	1,429	1,356	1,356	1,377
41 570 2090	LIABILITY INSURANCE	0	0	0	0
41 570 3100	OFFICE SUPPLIES	3,500	3,500	3,500	3,500
41 570 3120	CLOTHING ALLOWANCE	1,000	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	5,500	5,500	5,500	5,500
41 570 4050	PSY EVAL/MEDICAL/DENTAL	7,500	7,500	7,500	7,500
41 570 4080	DRUG ALCOHOL TESTING	1,000	1,000	1,000	1,000
41 570 4085	PROFESSIONAL & CONTRACT SVC - PRE	40,000	210,975	210,975	210,975
41 570 4086	PROFESSIONAL & CONTRACT SVC - POST	40,000	0	0	0
41 570 4200	TELEPHONE	0	0	0	0
41 570 4260	TRAVEL	0	0	0	0
41 570 4280	CONFERENCES, SCHOOLS, AND DUES	5,500	6,000	6,000	6,000
41 570 4520	REPAIR OF EQUIPMENT	2,500	2,500	2,500	2,500
41 570 4530	MISCELLANEOUS	1,000	1,000	1,000	1,000
41 570 5600	FURNITURE AND EQUIPMENT <\$5,000	3,000	3,000	3,000	3,000
41 570 5700	FURNITURE AND EQUIPMENT >\$5,000	0	50,000	50,000	63,400
TOTAL JUVENILE FUND - COUNTY PORTION EXPENSE		<u>435,113</u>	<u>416,826</u>	<u>416,826</u>	<u>438,170</u>

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: JUVENILE PROBATION FUND EXPENSE
 JUVENILE PROBATION - STATE PORTION

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
STATE AID - BASIC PROBATION SUPERVISION					
42 570 1020	SALARY, CHIEF PROBATION OFFICER	69,920	98,620	98,620	99,500
42 570 1030	SALARY, ASST CJPO	36,000	64,601	64,601	65,601
42 570 1035	SALARY, DRUG COUNSELOR	0	0	0	0
42 570 1040	SALARY, JPO	57,880	96,394	96,394	98,394
42 570 1060	SALARY, FISCAL OFFICER	0	9,160	9,160	9,160
42 570 1080	SALARY, FREESTONE SECRETARY	36,120	36,020	36,020	37,020
42 570 1080	SALARY, ADMIN ASSIST/DET SUPERVISOR	0	37,530	37,530	38,530
42 570 1085	SALARY, STATE ADJUSTMENT	33,780	33,780	33,780	33,780
42 570 2020	HEALTH & LIFE INSURANCE	3,199	36,013	36,013	29,133
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	0	0	0
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	45,886	45,886	46,886
42 572 2020	HEALTH & LIFE INSURANCE	0	0	0	0
42 572 4085	PROFESSIONAL & CONTRACT SERVICES	50,000	0	0	0
STATE AID - COMMITMENT DIVERSION - POST ADJU					
42 573 1030	SALARY, JPO	0	0	0	0
42 573 4085	PROFESSIONAL & CONTRACT SERVICES	100,000	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	0	0	0
42 578 4050	GRANT R - PSY. EVALUATIONS/NON RESIDENTAL	0	0	0	0
TOTAL JUVENILE FUND - STATE PORTION EXPENSE		492,933	496,639	496,639	496,639

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: GENERAL FUND EXPENSE
 ADULT PROBATION - COUNTY PORTION

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
12 590 1030	FISCAL OFFICER	3,644	4000	4000	4000
12 590 2010	S/S TAX	279	306	306	306
12 590 2030	RETIREMENT	267	293	293	293
12 590 3100	OFFICE SUPPLIES	225	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	10,000	8,490	8,490	8,490
TOTAL ADULT PROBATION - COUNTY PORTION		14,415	13,314	13,314	13,314

BUDEXP26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: JUDICIAL DISTRICT FUND EXPENSE
 ADULT PROBATION - SUPERVISION

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
44 590 1020	SALARY, CHIEF PROBATION OFFICER	71,018	73,582	73,582	73,582
44 590 1030	SALARY, PROBATION OFFICERS	318,628	318,467	318,467	318,467
44 590 1050	SALARY, SECRETARY	88,287	95,127	95,127	95,127
44 590 1500	SALARY, MERIT PAY	0	40,000	40,000	40,000
44 590 2010	SOCIAL SECURITY TAXES	35,845	52,840	52,840	52,840
44 590 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
44 590 2030	RETIREMENT	98,598	126,816	126,816	126,816
44 590 2080	UNEMPLOYMENT INSURANCE	1,320	1,320	1,320	1,320
44 590 3100	COMPUTER / OFFICE SUPPLIES	9,500	25,037	25,037	25,037
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	25,000	25,000	25,000
44 590 3106	SUPPLIES - PROGRAMS EXPENSE	0	0	0	0
44 590 4010	AUDIT FEES	7,000	10,000	10,000	10,000
44 590 4011	FISCAL SERVICES FEES	3,644	4,000	4,000	4,000
44 590 4085	CONTRACT SERVICES	7,700	11,000	11,000	11,000
44 590 4086	BONDS & LIABILITY INSURANCE	7,000	7,000	7,000	7,000
44 590 4090	COMPUTER SERVICES	22,000	30,000	30,000	30,000
44 590 4100	LEGAL FEES	5,000	10,000	10,000	10,000
44 590 4200	TELEPHONE, LONG DISTANCE/INTERNET	0	0	0	0
44 590 4260	TRAVEL	8,920	11,400	11,400	11,400
44 590 4280	SCHOOLS	6,500	6,500	6,500	6,500
44 590 5600	FURNITURE AND EQUIPMENT < \$5,000	0	12,100	12,100	12,100
44 590 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL ADULT PROBATION - SUPERVISION EXPENSE		<u>701,760</u>	<u>860,939</u>	<u>860,939</u>	<u>860,939</u>

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

BUDEXP26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: JUDICIAL DISTRICT FUND EXPENSE
 COMMUNITY SERVICE RESTITUTION & SUBSTANCE ABUSE COUNSELING

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
<u>COMMUNITY SERVICE RESTITUTION</u>					
46 591 1020	SALARY, PROBATION OFFICER	81,174	75,989	75,989	75,989
46 591 2010	SOCIAL SECURITY TAXES	6,088	0	0	0
46 591 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
46 591 2030	RETIREMENT	13,800	0	0	0
46 591 2060	UNEMPLOYMENT INSURANCE	0	2,893	2,893	2,893
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>101,062</u>	<u>78,882</u>	<u>78,882</u>	<u>78,882</u>
<u>COUNSELING ONLY PROGRAM</u>					
46 594 1020	SALARY, COUNSELOR	43,332	33,190	33,190	33,190
46 594 2010	SOCIAL SECURITY TAXES	3,250	0	0	0
46 594 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
46 594 2030	RETIREMENT	7,366	0	0	0
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>83,948</u>	<u>63,190</u>	<u>63,190</u>	<u>63,190</u>
<u>PRE-TRIAL DIVERSION</u>					
46 595 1020	SALARY, CHIEF PROBATION OFFICER	23,672	24,528	24,528	24,528
46 595 1030	SALARY, DEPUTY CHIEF PROBATION OFFICER	23,309	24,164	24,164	24,164
46 595 2010	SOCIAL SECURITY TAXES	3,523	0	0	0
46 595 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
46 595 2030	RETIREMENT	7,986	0	0	0
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>58,490</u>	<u>48,692</u>	<u>48,692</u>	<u>48,692</u>

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

BUDEXP26

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: LAW LIBRARY FUND EXPENSE

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
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

BUDEXP26

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2026
DEPT: FORFEITURE ACCOUNT - FEDERAL

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 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

BUDEXP26

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2026
DEPT: FORFEITURE ACCOUNT - STATE

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 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	0	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		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CCP CHAPTER 59
CCP CHAPTER 18

BUDEXP26

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2026
DEPT: CAPITAL PROJECTS FUND OUTLAY

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
70 510 1000	REPAIR PROJECTS	150,000		150,000	150,000
70 510 1100	CAPITAL OUTLAY - BUILDING (FAIRGROUNDS)	0		0	0
70 510 1150	CAPITAL OUTLAY - (COMMUNICATION SYSTEM)	140,000		140,000	140,000
70 510 1200	REFURBISH COURTHOUSE - GRANT	0		0	0
TOTAL CAPITAL PROJECT FUND EXPENSE		<u>290,000</u>	<u>0</u>	<u>290,000</u>	<u>290,000</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2026
DEPT: CAPITAL PROJECTS - CERTIFICATE OF OBLIGATION

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 ADOPTED BUDGET
71 510 1150	LCLEC-CERTIFICATE OF OBLIGATION-DEBT SERV	800,000	800,000	800,000	800,000
71 510 1160	CAPITAL EXPENSES	0	0	0	0
TOTAL CAPITAL PROJECT FUND EXPENSE		<u>800,000</u>	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2026
 DEPT: JAIL & DETENTION FACILITY FUND EXPENSE

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ACCOUNT NUMBER	DESCRIPTION	2024/2025 APPROVED BUDGET	2025/2026 REQUESTED BUDGET	2025/2026 PROPOSED BUDGET	2025/2026 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	10,000	10,000	10,000	10,000
75 559 2010	SOCIAL SECURITY TAXES	2,968	2,968	2,968	2,968
75 559 2030	RETIREMENT	2,844	2,844	2,844	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	<u>44,612</u>	<u>44,612</u>	<u>44,612</u>	<u>44,612</u>

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

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	\$ 2,781,306,830
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.	\$ 2,781,306,830
4.	Prior year total adopted tax rate.	\$ 0.5285 /\$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.	\$ 2,781,306,830
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. 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 freepport, 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: \$ 1,716,235</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 6,094,107</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 7,810,342
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: \$ 12,741,038</p> <p>B. Current year productivity or special appraised value: - \$ 179,237</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 12,561,801
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 20,372,143
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.	\$ 2,760,934,687
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,591,539
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	\$ 14,591,539
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: \$ 2,925,626,460</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 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,925,626,460

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.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>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</p> <p>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</p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>\$ 0</p>
20.	<p>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</p>	<p>\$ 0</p>
21.	<p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.</p>	<p>\$ 0</p>
22.	<p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰</p>	<p>\$ 2,925,626,460</p>
23.	<p>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. ²¹</p>	<p>\$ 0</p>
24.	<p>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. ²²</p>	<p>\$ 41,355,363</p>
25.	<p>Total adjustments to the current year taxable value. Add Lines 23 and 24.</p>	<p>\$ 41,355,363</p>
26.	<p>Adjusted current year taxable value. Subtract Line 25 from Line 22.</p>	<p>\$ 2,884,271,097</p>
27.	<p>Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³</p>	<p>\$ 0.5059 /\$100</p>
28.	<p>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. ²⁴</p>	<p>\$ 0.5407 /\$100</p>

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.

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 §526.012(6)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)
²¹ Tex. Tax Code §26.012(17)
²² Tex. Tax Code §26.012(17)
²³ Tex. Tax Code §26.04(c)
²⁴ Tex. Tax Code §26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.5285 /\$100
30.	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> .	\$ 2,781,306,830
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 14,699,206
32.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>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 2024. This line applies only to tax years preceding the prior tax year..... + \$ 0</p> <p>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</p> <p>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</p> <p>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</p> <p>E. Add Line 31 to 32D.</p>	\$ 14,699,206
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,884,271,097
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.5096 /\$100
35.	<p>Rate adjustment for state criminal justice mandate.²⁶</p> <p>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. \$ 355,812</p> <p>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..... - \$ 152,532</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0070 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0070 /\$100
36.	<p>Rate adjustment for indigent health care expenditures.²⁷</p> <p>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..... \$ 633,871</p> <p>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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 552,044</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0028 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0028 /\$100

²⁶ [Reserved for expansion]

²⁶ Tex. Tax Code §26.044

²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation.²⁸</p> <p>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>355,948</u></p> <p>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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ <u>326,540</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.0010</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.0005</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.0005</u> /\$100
38.	<p>Rate adjustment for county hospital expenditures.²⁹</p> <p>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></p> <p>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, 2023 and ending on June 30, 2024. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
39.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 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></p> <p>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></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.0000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ <u>0.5199</u> /\$100
41.	<p>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.</p> <p>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></p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.0000</u> /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ <u>0.5199</u> /\$100
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ <u>0.5380</u> /\$100

²⁸ Tex. Tax Code §26.0442
²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): 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 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.0000 /\$100
43.	<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. ³¹</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.</p>	\$ 0
44.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector. ³²</p>	\$ 0
45.	<p>Adjusted current year debt. Subtract Line 44 from Line 43E.</p>	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³³ 0.00 %</p> <p>B. Enter the prior year actual collection rate..... 0.00 %</p> <p>C. Enter the 2023 actual collection rate 0.00 %</p> <p>D. Enter the 2022 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%. ³⁴</p>	0.00 %
47.	<p>Current year debt adjusted for collections. Divide Line 45 by Line 46E.</p>	\$ 0
48.	<p>Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 2,925,626,460
49.	<p>Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.</p>	\$ 0.0000 /\$100
50.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.</p>	\$ 0.5380 /\$100
D50.	<p>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.</p>	\$ 0.0000 /\$100

³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	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.	\$ 0.5742 /\$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
52.	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. ³⁵ 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
53.	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. ³⁶ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - 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
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,925,626,460
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.0000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5407 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.5407 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5742 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.5742 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,925,626,460
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$100

³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(i)
³⁷ Tex. Tax Code §26.041(d)
³⁸ Tex. Tax Code §26.04(c)
³⁹ Tex. Tax Code §26.04(c)
⁴⁰ Tex. Tax Code §26.045(d)
⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.5742 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 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.....	\$ 0.6290 /\$100 \$ 0.0531 /\$100 \$ 0.5759 /\$100 \$ 0.5650 /\$100 \$ 0.0109 /\$100 \$ 2,794,347,551 \$ 304,583
65.	Year 2 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
66.	Year 1 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
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,029,799 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0351 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.6093 /\$100

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §526.0501(a) and (c)
⁴⁶ Tex. Local Gov't Code §120.007(d)
⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5550 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,925,626,460
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0170 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.5720 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5650 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,760,934,687
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,884,271,097
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.0000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)
⁴⁹ Tex. Tax Code §26.063(a)(1)
⁵⁰ Tex. Tax Code §26.042(b)
⁵¹ Tex. Tax Code §26.042(f)
⁵² Tex. Tax Code §26.042(c)
⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.6093 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5407 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 28

Voter-approval tax rate. \$ 0.6093 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax),
 Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.5720 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

print here ▶ Stacy L. Hall, Tax A/C
 Printed Name of Taxing Unit Representative

sign here ▶ Stacy L Hall
 Taxing Unit Representative

8/4/25
 Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

2025 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	\$ 2,773,220,089
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.	\$ 2,773,220,089
4.	Prior year total adopted tax rate.	\$ 0.0177 /\$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.	\$ 2,773,220,089
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. 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: \$ 1,716,235</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 6,268,672</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 7,984,907
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: \$ 12,741,038</p> <p>B. Current year productivity or special appraised value: - \$ 179,237</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 12,561,801
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 20,546,708
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.	\$ 2,752,673,381
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 487,223
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	\$ 487,223
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: \$ 2,918,758,586</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 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,918,758,586

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.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>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</p> <p>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</p> <p>C. Total value under protest or not certified. Add A and B. \$ 0</p>	\$ 0
20.	<p>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</p>	\$ 0
21.	<p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.</p>	\$ 0
22.	<p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰</p>	\$ 2,918,758,586
23.	<p>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. ²¹</p>	\$ 0
24.	<p>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. ²²</p>	\$ 41,288,063
25.	<p>Total adjustments to the current year taxable value. Add Lines 23 and 24.</p>	\$ 41,288,063
26.	<p>Adjusted current year taxable value. Subtract Line 25 from Line 22.</p>	\$ 2,877,470,523
27.	<p>Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³</p>	\$ 0.0169 /\$100
28.	<p>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. ²⁴</p>	\$ 0.5407 /\$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.

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)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)
²¹ Tex. Tax Code §26.012(17)
²² Tex. Tax Code §26.012(17)
²³ Tex. Tax Code §26.04(c)
²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.0177 /\$100
30.	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> .	\$ 2,773,220,089
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 490,859
32.	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 2024. 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 31 to 32D.	\$ 490,859
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,877,470,523
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.0170 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ 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 33 and multiply by \$100. \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100

²⁵ [Reserved for expansion]

²⁶ Tex. Tax Code §26.044

²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation.²⁸</p> <p>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</p> <p>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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
38.	<p>Rate adjustment for county hospital expenditures.²⁹</p> <p>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</p> <p>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, 2023 and ending on June 30, 2024. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
39.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 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</p> <p>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 \$</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ 0.0170 /\$100
41.	<p>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.</p> <p>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</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.0000 /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ 0.0170 /\$100
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.0175 /\$100

²⁸ Tex. Tax Code §26.0442

²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): 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 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.0000 /\$100
43.	<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.³¹</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.</p>	\$ 0
44.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector.³²</p>	\$ 0
45.	<p>Adjusted current year debt. Subtract Line 44 from Line 43E.</p>	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 0.00 %</p> <p>B. Enter the prior year actual collection rate..... 0.00 %</p> <p>C. Enter the 2023 actual collection rate. 0.00 %</p> <p>D. Enter the 2022 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%.³⁴</p>	0.00 %
47.	<p>Current year debt adjusted for collections. Divide Line 45 by Line 46E.</p>	\$ 0
48.	<p>Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 2,918,758,586
49.	<p>Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.</p>	\$ 0.0000 /\$100
50.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.</p>	\$ 0.0175 /\$100
D50.	<p>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.</p>	\$ 0.0000 /\$100

³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	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.	\$ 0.5742 /\$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
52.	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. ³⁵ 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
53.	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. ³⁶ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - 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
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,925,626,460
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.0000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5407 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.5407 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5742 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.5742 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,925,626,460
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$100

³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(f)
³⁷ Tex. Tax Code §26.041(d)
³⁸ Tex. Tax Code §26.04(c)
³⁹ Tex. Tax Code §26.04(c)
⁴⁰ Tex. Tax Code §26.045(d)
⁴¹ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.5742 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 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.....	\$ 0.6290 /\$100 \$ 0.0531 /\$100 \$ 0.5759 /\$100 \$ 0.5650 /\$100 \$ 0.0109 /\$100 \$ 2,794,347,551 \$ 304,583
65.	Year 2 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
66.	Year 1 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
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,029,799 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0351 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.6093 /\$100

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §§26.0501(a) and (c)
⁴⁶ Tex. Local Gov't Code §120.007(d)
⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5550 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,925,626,460
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0170 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.5720 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5650 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,760,934,687
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,884,271,097
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.0000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.6093 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5407 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28

Voter-approval tax rate. \$ 0.6093 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax),
Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. \$ 0.5720 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

print here → Stacy L. Hall, Tax A/C
 Printed Name of Taxing Unit Representative

sign here → *Stacy L Hall*
 Taxing Unit Representative

8/4/25
 Date

⁵⁴ Tex. Tax Code 5526.04(c-2) and (d-2)

2025 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	\$ 2,781,306,830
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.	\$ 2,781,306,830
4.	Prior year total adopted tax rate.	\$ 0.0188 /\$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.	\$ 2,781,306,830
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. 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. <p>A. Absolute exemptions. Use prior year market value: \$ 1,716,235</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 6,094,107</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 7,810,342
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. <p>A. Prior year market value: \$ 12,741,038</p> <p>B. Current year productivity or special appraised value: - \$ 179,237</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 12,561,801
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 20,372,143
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.	\$ 2,760,934,687
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 519,055
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	\$ 519,055
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 <p>A. Certified values: \$ 2,925,626,456</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 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,925,626,456

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.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>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</p> <p>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</p> <p>C. Total value under protest or not certified. Add A and B. \$ 0</p>	
20.	<p>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</p>	<p>\$ 0</p>
21.	<p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.</p>	<p>\$ 0</p>
22.	<p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰</p>	<p>\$ 2,925,626,456</p>
23.	<p>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. ²¹</p>	<p>\$ 0</p>
24.	<p>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. ²²</p>	<p>\$ 41,355,363</p>
25.	<p>Total adjustments to the current year taxable value. Add Lines 23 and 24.</p>	<p>\$ 41,355,363</p>
26.	<p>Adjusted current year taxable value. Subtract Line 25 from Line 22.</p>	<p>\$ 2,884,271,093</p>
27.	<p>Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³</p>	<p>\$ 0.0179 /\$100</p>
28.	<p>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. ²⁴</p>	<p>\$ 0.5407 /\$100</p>

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.

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)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)
²¹ Tex. Tax Code §26.012(17)
²² Tex. Tax Code §26.012(17)
²³ Tex. Tax Code §26.04(c)
²⁴ Tex. Tax Code §26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.0188 /\$100
30.	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> .	\$ 2,781,306,830
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 522,885
32.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>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 2024. This line applies only to tax years preceding the prior tax year..... + \$ 0</p> <p>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</p> <p>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</p> <p>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</p> <p>E. Add Line 31 to 32D.</p>	\$ 522,885
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,884,271,093
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.0181 /\$100
35.	<p>Rate adjustment for state criminal justice mandate.²⁶</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____/\$100
36.	<p>Rate adjustment for indigent health care expenditures.²⁷</p> <p>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</p> <p>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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____/\$100

²⁵ [Reserved for expansion]

²⁶ Tex. Tax Code §26.044

²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation.²⁸</p> <p>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</p> <p>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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
38.	<p>Rate adjustment for county hospital expenditures.²⁹</p> <p>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</p> <p>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, 2023 and ending on June 30, 2024. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
39.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 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</p> <p>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 \$</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ 0.0181 /\$100
41.	<p>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.</p> <p>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</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.0000 /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ 0.0181 /\$100
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.0187 /\$100

²⁸ Tex. Tax Code §26.0442
²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): 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 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.0000 /\$100
43.	<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. ³¹</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.</p>	\$ 0
44.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector. ³²</p>	\$ 0
45.	<p>Adjusted current year debt. Subtract Line 44 from Line 43E.</p>	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³³ 0.00 %</p> <p>B. Enter the prior year actual collection rate 0.00 %</p> <p>C. Enter the 2023 actual collection rate 0.00 %</p> <p>D. Enter the 2022 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%. ³⁴</p>	0.00 %
47.	<p>Current year debt adjusted for collections. Divide Line 45 by Line 46E.</p>	\$ 0
48.	<p>Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 2,925,626,456
49.	<p>Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.</p>	\$ 0.0000 /\$100
50.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.</p>	\$ 0.0187 /\$100
D50.	<p>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.</p>	\$ 0.0000 /\$100

³⁰ Tex. Tax Code §26.042(a)

³¹ Tex. Tax Code §26.012(7)

³² Tex. Tax Code §26.012(10) and 26.04(b)

³³ Tex. Tax Code §26.04(b)

³⁴ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	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.	\$ 0.5742 /\$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
52.	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. ³⁵ 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
53.	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. ³⁶ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - 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
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,925,626,460
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.0000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5407 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.5407 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5742 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.5742 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,925,626,460
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.5742 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68)..... B. Unused increment rate (Line 67)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2024 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.....	\$ 0.6290 /\$100 \$ 0.0531 /\$100 \$ 0.5759 /\$100 \$ 0.5650 /\$100 \$ 0.0109 /\$100 \$ 2,794,347,551 \$ 304,583
65.	Year 2 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
66.	Year 1 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
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,029,799 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0351 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.6093 /\$100

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §26.0501 (a) and (c)
⁴⁶ Tex. Local Gov't Code §120.007(d)
⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁹ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5550 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,925,626,460
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0170 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.5720 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5650 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,760,934,687
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,884,271,097
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.0000 /\$100

⁴⁹ Tex. Tax Code §26.012(B-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.6093 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5407 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 28

Voter-approval tax rate. \$ 0.6093 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax),
 Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.5720 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

print here → Stacy L. Hall, Tax A/C
 Printed Name of Taxing Unit Representative

sign here → Stacy L. Hall
 Taxing Unit Representative

8/4/25
 Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)