

COUNTY OF LIMESTONE

Fiscal Year 2022-2023

Budget Cover Page

September 13, 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$614,716, which is a 4.09 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$99,448.00.

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

FOR: Bill David Sadler WA Sonny Baker
Stephen Friday Bobby Forrest

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	\$0.7118/100	\$0.7478/100
No-New-Revenue Tax Rate:	\$0.6818/100	\$0.7499/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.6890/100	\$0.7478/100
Voter-Approval Tax Rate:	\$0.7630/100	\$0.7855/100
Debt Rate:	\$0.0000/100	\$0.0000/100

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

BUDGET CERTIFICATE

THE APPROVED BUDGET OF LIMESTONE, COUNTY, TEXAS
BUDGET YEAR OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023

**THE STATE OF TEXAS
COUNTY OF LIMESTONE**

**GROESBECK, TEXAS
September 13, 2022**

We, RICHARD DUNCAN, County Judge, KERRIE COBB, County Clerk, and NATASHA GOODMAN, County Auditor, for Limestone County, Texas do hereby certify that the attached budget is the original copy of the APPROVED Budget of Limestone County, Texas, as filed in the County Clerk's Office on _____ day of _____, 2022.



COUNTY JUDGE



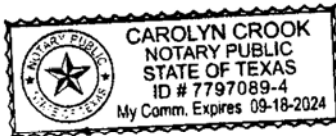
COUNTY CLERK



COUNTY AUDITOR

SUBSCRIBED AND SWORN TO before me, the undersigned authority, this the
15th day of September, 2022


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



LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2022-2023

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LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2022-2023

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LIMESTONE COUNTY, TEXAS
 BUDGET FISCAL YEAR 2022 - 2023

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
GENERAL LEVY, EXCEPT ROAD & BRIDGE (1)	0.4935	0.5347	0.5848	0.6588	0.6377	0.6615	0.6363	0.6347	0.5913	0.5630
REGULAR ROAD & BRIDGE (2)	0.0875	0.0800	0.0600	0.0554	0.0840	0.0760	0.0850	0.0836	0.1082	0.1028
SPECIAL ROAD & BRIDGE (3)	0.0210	0.0213	0.0223	0.0247	0.0261	0.0266	0.0260	0.0255	0.0249	0.0237
FARM TO MARKET & LATERAL ROAD (FLOOD CONTROL) (4)	0.0200	0.0202	0.0211	0.0233	0.0246	0.0251	0.0246	0.0240	0.0234	0.0223
TOTAL OPERATING TAX RATE	0.6220	0.6562	0.6882	0.7622	0.7724	0.7892	0.7719	0.7678	0.7478	0.7118
TOTAL TAX RATE	0.6220	0.6562	0.6882	0.7622	0.7724	0.7892	0.7719	0.7678	0.7478	0.7118

(1) INCLUDES JURY AND CAPITAL PROJECTS RATES (JURY-.0145, CAPITAL PROJECTS - .0057, GENERAL -.5428)
 (2) THE FIRST TWO RATES COMBINED MAY NOT EXCEED \$.80. GENERAL LEVY + REGULAR ROAD & BRIDGE = .6658
 (3) \$.15 MAXIMUM
 (4) \$.30 MAXIMUM

LIMESTONE COUNTY, TEXAS
 BUDGET FISCAL YEAR 2022 - 2023

	ACTUAL 2016/2017	ACTUAL 2017/2018	ACTUAL 2018/2019	ACTUAL 2019/2020
CASH BALANCE, BEGINNING OF YEAR	13,129,122	13,595,016	13,705,984	12,838,395
RECEIPTS:				
CURRENT AD VALOREM TAX LEVY	15,041,178	14,375,990	14,248,278	14,423,747
DELINQUENT AD VALOREM TAXES	304,896	316,606	404,502	471,864
OTHER RECEIPTS	6,784,840	5,280,516	5,591,394	4,644,388
	A			
TOTAL RECEIPTS*	22,130,914	19,973,112	20,244,174	19,540,019
TOTAL RESOURCES AVAILABLE	35,260,036	33,568,128	33,950,158	32,378,414
TOTAL EXPENDITURES	21,535,115	19,862,144	21,111,763	18,570,294
CASH BALANCE, END OF YEAR	13,595,016	13,705,984	12,838,395	13,808,120
	B			

* - NET OF TRANSFERS OF FUNDS

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

LIMESTONE COUNTY, TEXAS
BUDGET FISCAL YEAR 2022 - 2023

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BUDGET SUMMARY 2022 - 2023

	GENERAL FUNDS	ROAD & BRIDGE FUNDS	ALL OTHER FUNDS COMBINED	TOTAL FUNDS
CASH BALANCE, BEGINNING OF YEAR	9,621,000	1,203,000	7,638,000	18,462,000
RECEIPTS:				
CURRENT AD VALOREM TAX LEVY	12,264,000	3,239,000	0	15,503,000
DELINQUENT AD VALOREM TAXES	188,000	35,000	0	223,000
LICENSES AND PERMITS	42,000	653,000	0	695,000
STATE GOVERNMENT	25,200	62,000	813,191	900,391
OTHER RECEIPTS	4,435,033	1,026,805	1,052,489	6,514,327
TOTAL RECEIPTS	16,954,233	5,015,805	1,865,680	23,835,718
TOTAL RESOURCES AVAILABLE	26,575,233	6,218,805	9,503,680	42,297,718
EXPENDITURES:				
INDIGENT HEALTH CARE	165,350	0	0	165,350
PERSONAL SERVICES	7,529,143	1,423,988	1,015,536	9,968,667
BENEFITS	3,085,317	630,317	317,510	4,033,144
SUPPLIES	256,250	1,467,500	44,491	1,768,241
OTHER SERVICES AND CHARGES	4,478,838	745,500	453,043	5,677,381
CAPITAL OUTLAY	1,289,335	448,500	35,100	1,772,935
RESERVE FOR CONTINGENCY & EMERGENCY	150,000	300,000	0	450,000
TOTAL EXPENDITURES	16,954,233	5,015,805	1,865,680	23,835,718
CASH BALANCE, END OF YEAR	9,621,000	1,203,000	7,638,000	18,462,000

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023
DEPT: REVENUE ALL FUNDS

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DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
GENERAL FUND	13,977,783	14,338,539	15,108,612	15,330,161
ROAD AND BRIDGE FUND	4,524,893	5,088,190	4,792,590	5,015,805
AIRPORT FUND	16,850	16,850	16,850	16,850
WATER CONSERVATION FUND	15,000	15,000	15,000	15,000
JURY FUND	438,032	462,744	462,744	469,072
JUVENILE PROBATION FUND - COUNTY POR	492,057	494,976	494,976	493,796
JUVENILE PROBATION FUND - STATE PORTIC	376,366	376,366	376,366	376,432
JUVENILE PROBATION FUND - FEES	0	0	0	0
ADULT PROBATION FUND	632,536	633,856	633,856	674,238
ADULT PROBATION FUND - SPECIAL	222,953	222,953	222,953	229,909
LAW LIBRARY FUND	23,000	16,000	15,000	15,000
FORFEITURE FUND - FEDERAL	10,000	10,000	10,000	10,000
FORFEITURE FUND - STATE	15,000	15,000	15,000	15,000
CAPITAL PROJECTS FUND	471,085	215,000	140,000	290,000
CAP - PFC - LCLEC - LEASE FUND	0	850,000	850,000	850,000
JAIL AND DETENTION CENTER FUND	34,455	34,455	34,455	34,455
TOTAL LIMESTONE COUNTY FUNDS REVENUE	<u>21,250,010</u>	<u>22,789,929</u>	<u>23,188,402</u>	<u>23,835,718</u>

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND REVENUE

ACCOUNT NUMBE	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 310 1100	CURRENT AD VALOREM TAXES	11,152,000	11,152,000	11,152,000	11,824,000
12 310 1200	DELINQUENT AD VALOREM TAXES	175,000	175,000	175,000	175,000
12 310 1300	PRAIRIE HILL TAX ABATEMENT	500,000	500,000	500,000	500,000
12 310 1400	HUBBARD WIND TAX ABATEMENT	0	340,000	340,000	340,000
12 310 1500	SOLAR FARM ROLLBACK	0	0	0	218,516
12 319 1000	PENALTY & INTEREST	86,293	130,000	130,000	130,000
12 320 1000	ALCOHOLIC BEVERAGE PERMITS	12,000	12,000	12,000	12,000
12 320 1001	SEPTIC SYSTEM PERMITS	14,000	30,000	30,000	30,000
12 333 4001	COUNTY JUDGE GRANT	25,200	25,200	25,200	25,200
12 333 4008	VICTIM ASSISTANCE DISCRETIONARY GF	42,000	42,000	42,000	42,000
12 333 4011	INDIGENT DEFENSE FORMULA GRANT	20,000	20,000	20,000	20,000
12 333 4012	TEXAS VINE GRANT	8,015	8,015	8,015	8,015
12 333 4013	SCAAP GRANT	20,000	20,000	20,000	20,000
12 333 4014	CORONAVIRUS RELIEF FUND (CRF)	0	0	0	0
12 333 4015	ELECTIONS COVID RESPONSE GRANT	0	0	0	0
12 333 4016	HAVA GRANT	0	0	0	0
12 333 4018	H. O. T. AUTO THEFT TASK FORCE	0	0	0	0
12 333 4025	TOBACCO GRANT	13,000	13,000	13,000	13,000
12 333 4029	AMERICAN RESCUE PLAN ACT (ARPA)	0	0	0	0
12 333 7000	HOMELAND SECURITY GRANT	45,000	0	0	0
12 340 1000	COUNTY JUDGE FEES OF OFFICE	750	750	750	750
12 340 1100	PROBATE COURT EDUCATION FEES	500	500	500	500
12 340 2000	JUSTICE CRT SUPPORT FUND_ \$25	0	7,500	7,500	7,500
12 340 2050	DPS ARREST FEES	4,000	3,000	3,000	3,000
12 340 2075	APPELLATE JUD SYS FUND_\$5	0	0	0	0
12 340 2100	SHERIFFS BOND FEES	1,500	1,500	1,500	1,500
12 340 2101	SHERIFFS BAIL BOND FEES	150	500	500	500
12 340 2200	COUNTY SHERIFF FEES	14,000	20,000	20,000	20,000
12 340 2300	WARRANT FEES, COUNTY OFFICERS	8,500	8,500	8,500	8,500
12 340 2301	CIVIL SERVICE FEES	10,000	8,000	8,000	8,000
12 340 2400	SALE OF ESTRAYED ANIMALS	1,000	2,000	2,000	2,000
12 340 2501	DETENTION CENTER REVENUE	216,000	216,000	216,000	216,000
12 340 3000	COUNTY ATTORNEY FEES	4,000	4,000	4,000	4,000
12 340 3100	LANGUAGE ACCESS FUND_\$3	0	1,000	1,000	1,000
12 340 4000	COUNTY CLERK FEES	115,000	135,000	135,000	135,000
12 340 4005	HB 1295 - CRT GUARDIANSHIP FEE	1,200	1,500	1,500	1,500
12 340 4050	RECORDS MGT. & PRESERVATION FEES	115,000	115,000	115,000	115,000
12 340 4060	DIST. CLERK - RECORD MANAGEMENT	0	0	0	0
12 340 4100	COURTHOUSE SECURITY FEES	10,000	12,000	12,000	12,000
12 340 4102	JP COURTHSE SECURITY FEE	700	300	300	300
12 340 4125	SPECIALTY COURT COST - DC (\$25)	200	1,600	1,600	1,600
12 340 4130	COURT COST ON CONVICTIONS	950	950	950	950
12 340 4150	RECORDS PRESERVATION FEES	7,500	8,000	8,000	8,000
12 340 4180	LOCAL TRAFFIC FINE \$3 00	350	1,000	1,000	1,000
12 340 4185	JURY FEE	0	0	0	0
12 340 4190	COURT REPORTER SERVICE FEE_\$3	0	5,000	5,000	5,000
12 340 4195	STATE FELONY FEE (STF)	100	100	100	100
12 340 4200	XEROX COPIES	33,800	35,000	35,000	35,000
12 340 4250	TIME PAYMENT FEE (\$25)	1,200	1,200	1,200	1,200
12 340 4251	LOCAL TIME PAYMENT REIMB (\$15)	1,000	1,000	1,000	1,000
12 340 5100	TAX ASSESSOR/COLLECTOR FEES	160,000	175,000	175,000	175,000
12 340 5400	MOTOR VEHICLE SALES TAX COMM	115,000	115,000	115,000	115,000
12 340 7000	DISTRICT CLERK FEES	35,000	35,000	35,000	35,000
12 340 7100	STATE COMPTROLLER FEES	3,000	1,000	1,000	1,000
12 340 7200	ATTORNEY GENERAL - STRATUS	5,000	3,500	3,500	3,500
12 340 7300	JURY REIMBURSEMENT FEE	7,000	7,000	7,000	7,000
12 340 7500	FAMILY PROTECTION FEE	2,000	1,500	1,500	1,500
12 340 7600	CHILD ABUSE PREVENTION FUND	100	100	100	100
12 340 8000	D D C FEE	1,500	1,500	1,500	1,500
12 340 8100	LOCAL TRUANCY PREVENTION & DIV	3,500	3,500	3,500	3,500
12 340 8200	JP ADMIN FEE (SB 378)	800	500	500	500
12 340 8300	CIVIL LECAL SERVICES FOR INDIG	1,000	1,000	1,000	1,000
12 340 8400	COUNTY JURY FUND	100	100	100	100
12 340 8500	UNIFORM ACT REGULATING TRAFFIC	1,500	1,000	1,000	1,000
12 340 8600	CHILD SAFETY FUND	50	50	50	50
12 340 8700	JP TECHNOLOGY FEES	4,000	4,000	4,000	4,000
12 340 8800	CHILD SAFETY BELT (CRF)	300	300	300	300
12 340 8900	FAILURE TO APPEAR PROGRAM FEE	1,000	1,000	1,000	1,000
12 340 8901	FAILURE TO APPEAR - OMNI	100	300	300	300
12 340 8902	FAILURE TO APPEAR - JP COURT	1,000	750	750	750
12 340 8903	VISUAL RECORDER FEE (VRF)	500	500	500	500
12 340 8904	FAILURE TO APPEAR (JP CRT \$4)	100	200	200	200
12 340 9100	CRIMINAL JUSTICE SERVICING FEES	300	300	300	300
12 340 9300	AUDITORS FISCAL SERVICE FEES	1,500	1,500	1,500	1,500
12 342 2000	JAIL HOUSING CONTRACT	400,000	400,000	400,000	400,000
12 342 2020	JAIL CONTRACT MEDICAL REIMB.	40,000	40,000	40,000	40,000
12 360 1000	DISTRICT COURT FINES	70,000	70,000	70,000	70,000
12 352 2000	FORFEITURE AND FINES	0	0	0	0
12 360 1000	INTEREST EARNINGS	80,000	65,000	65,000	65,000
12 360 1001	INTEREST EARNINGS - BAIL BOND	0	100	100	100
12 360 1002	INTEREST EARNINGS - ARPA	0	30,000	30,000	30,000
12 363 1000	COURTHOUSE CONSESSIONS	400	700	700	700
12 364 1000	SALE OF SURPLUS EQUIPMENT	10,000	20,000	20,000	20,000
12 370 1200	ELECTIONS ADMIN	1,000	1,000	1,000	1,000
12 370 1201	DRE LEASING FUNDS	1,500	1,500	1,500	1,500
12 370 1202	CHAPTER 19 FUNDS	4,583	0	0	0
12 370 1203	CONTRACT ELECTIONS REIMB.	17,000	17,000	17,000	17,000
12 370 1300	COMMUNITY & DEVELOP. PROGRAM	1,000	1,000	1,000	1,000
12 370 1400	HEALTHY COUNTY REIMBURSEMENTS	1,000	1,000	1,000	1,000
12 370 1500	FLOOD PLAIN APPLICATION FEE	3,000	3,000	3,000	3,000
12 370 2000	FAIRGROUNDS REVENUE	50,000	50,000	50,000	50,000
12 370 2100	FAIRGROUNDS DONATIONS	5,000	5,000	5,000	5,000
12 370 2200	BULLET PROOF WINDSHIELD - DONATE	0	5,000	5,000	5,000
12 370 3000	ROYALTIES	100	100	100	100
12 370 8000	TRANSFER FROM ADULT PROBATION	23,000	12,700	12,700	12,700
12 370 9000	MISCELLANEOUS INCOME	150,000	150,000	150,000	150,000
12 370 9000	FUND BALANCE TRANSFER	115,942	52,724	822,297	153,330
12 380 1000	REVENUE - BAIL BOND APP	0	0	500	500
TOTAL GENERAL FUND REVENUE		13,977,783	14,338,539	15,108,612	15,330,161

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: ROAD AND BRIDGE FUND REVENUE

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ACCOUNT NUMBEF	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
20 310 1100	CURRENT AD VALOREM TAXES	2,163,000	2,163,000	2,163,000	2,239,000
20 310 1101	CURRENT AD VALOREM TAXES - FML	466,000	466,000	466,000	484,000
20 310 1102	CURRENT AD VALOREM TAXES - SPEC	498,000	498,000	498,000	516,000
20 310 1200	DELINQUENT AD VALOREM TAXES	30,000	35,000	35,000	35,000
20 319 1000	PENALTY AND INTEREST	30,000	30,000	30,000	30,000
20 321 1000	AUTO REGISTRATIONS	365,000	365,000	365,000	365,000
20 321 1001	OPTIONAL ROAD & BRIDGE FEES	180,000	180,000	180,000	180,000
20 321 2000	AXLE WEIGHT FEES	108,000	108,000	108,000	108,000
20 333 1000	LATERAL ROAD DISTRIBUTION	32,000	32,000	32,000	32,000
20 333 2000	SALE OF CULVERTS	2,500	1,500	1,500	1,500
20 340 4000	COUNTY CLERK CRIMINAL FEES	21,000	15,000	15,000	15,000
20 340 9001	CONSTABLE PRECINCT 1 FEES	9,000	9,000	9,000	9,000
20 340 9002	CONSTABLE PRECINCT 2 FEES	6,000	8,000	8,000	8,000
20 340 9003	CONSTABLE PRECINCT 3 FEES	15,000	15,000	15,000	15,000
20 340 9004	CONSTABLE PRECINCT 4 FEES	7,000	9,000	9,000	9,000
20 350 8001	JUSTICE OF THE PEACE 1 FINES	20,000	20,000	20,000	20,000
20 350 8002	JUSTICE OF THE PEACE 2 FINES	20,000	20,000	20,000	20,000
20 350 8003	JUSTICE OF THE PEACE 3 FINES	28,000	25,000	25,000	25,000
20 350 8004	JUSTICE OF THE PEACE 4 FINES	25,000	20,000	20,000	20,000
20 360 1000	INTEREST EARNINGS	20,000	30,000	30,000	30,000
20 364 1000	SALE OF SURPLUS EQUIPMENT	25,000	50,000	50,000	50,000
20 370 9000	OTHER - TRANSFER FROM RESERVE	409,393	943,690	648,090	759,305
20 370 9001	911 FUNDS DISTRIBUTION	30,000	30,000	30,000	30,000
20 370 9002	ROAD DAMAGES REIMBURSEMENT	10,000	10,000	10,000	10,000
20 370 9003	INTERLOCAL - PROJECT WORK	5,000	5,000	5,000	5,000
	TOTAL ROAD & BRIDGE FUND REVENUE	<u>4,524,893</u>	<u>5,088,190</u>	<u>4,792,590</u>	<u>5,015,805</u>

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: AIRPORT FUND REVENUE

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ACCOUNT NUMBEF	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
25 333 3000	GRANT - TXDOT AVIATION	0	0	0	0
25 360 1000	INTEREST EARNINGS	700	500	500	500
25 370 9000	FUND BALANCE TRANSFER	12,250	12,250	12,250	12,250
25 380 1100	GASOLINE FUEL SALES	0	1,500	1,500	1,500
25 380 1200	OIL SALES	0	0	0	0
25 380 1300	MISCELLANEOUS REVENUE	3,900	2,600	2,600	2,600
25 390 1200	TRANSFERS FROM GENERAL FUND	0	0	0	0
TOTAL AIRPORT FUND REVENUE		<u>16,850</u>	<u>16,850</u>	<u>16,850</u>	<u>16,850</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: WATER CONSERVATION FUND

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ACCOUNT NUMBER				DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
33	360	1000		INTEREST EARNINGS	0	0	0	0
33	390	1200		TRANSFER FROM GENERAL FUND	15,000	15,000	15,000	15,000
TOTAL WATER CONSERVATION FUND REVENUE					15,000	15,000	15,000	15,000

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: JURY FUND REVENUE

PAGE: 9

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
34 310 1100	CURRENT AD VALOREM TAXES	308,000	308,000	308,000	316,000
34 310 1200	DELINQUENT AD VALOREM TAXES	5,000	5,000	5,000	5,000
34 319 1000	PENALTY AND INTEREST	3,800	3,800	3,800	3,800
34 360 1000	INTEREST EARNINGS	1,500	1,500	1,500	1,500
34 370 9000	MISCELANOUS	0	7,500	7,500	7,500
34 370 9000	TRANSFER FROM FUND BALANCE	119,732	136,944	136,944	135,272
TOTAL JURY FUND REVENUE		<u>438,032</u>	<u>462,744</u>	<u>462,744</u>	<u>469,072</u>

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: JUVENILE PROBATION FUND REVENUE

PAGE: 10

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
41 338 1000	DETENTION CONTRACTS	0	0	0	
41 339 1000	FREESTONE COUNTY RECEIPTS	0	0	0	
41 339 2000	LIMESTONE COUNTY RECEIPTS	0	0	0	
41 360 1000	INTEREST EARNINGS	5,000	3,000	3,000	3,000
41 370 1000	TITLE IV - E	0	0	0	
41 370 2000	HOTCOG GRANT (PURCHASE OF SERVICE	0	0	0	
41 370 6000	JUVENILE - LOCAL - RESERVE	487,057	491,976	491,976	490,796
41 385 1000	SURPLUS PRIOR YEAR	0	0	0	
TOTAL JUVENILE PROBATION FUND REVENUE		<u>492,057</u>	<u>494,976</u>	<u>494,976</u>	<u>493,796</u>

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: JUVENILE PROBATION / SPECIAL FUND REVENUE

PAGE: 11

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
42 333 3000	STATE GRANT - TJPC-A-03-147	372,534	372,534	372,534	372,408
42 333 3001	STATE GRANT - TJPC-Y-03-147	0			
42 333 3002	STATE GRANT - JPO/DET-TJPC-A-02-147	0			
42 333 3004	STATE GRANT - PROG.SANCT-TJPC-A-02-	0			
42 333 3005	STATE GRANT - JPO-TJPC-K-02-147	0			
42 333 3006	STATE GRANT - SAL ADJ-TJPC-Z-03-147	0			
42 333 3007	STATE GRANT - R	3,832	3,832	3,832	4,024
42 333 3008	STATE GRANT - C GRANT	0			
TOTAL JUVENILE PROBATION FUND SPECIAL FUND REVENUE		<u>376,366</u>	<u>376,366</u>	<u>376,366</u>	<u>376,432</u>

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: JUVENILE PROBATION / FEES FUND REVENUE

PAGE: 12

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
43 340 1000	PROBATION FEES	0	0	0	0
43 340 1100	SOCIAL STUDY FEES	0	0	0	0
43 360 1000	STATE GRANT - JPO/DET-TJPC-A-02-147	0	0	0	0
43 370 9000	STATE GRANT - PROG.SANCT-TJPC-A-02-	0	0	0	0
TOTAL JUVENILE PROB/ FEES FUND REV		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: JUDICIAL DISTRICT FUND REVENUE

PAGE: 13

ACCOUNT NUMBE	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
44 333 2000	STATE AID PER CAPITA	165,578	165,578	165,578	206,850
44 333 3100	PRE-SENTENCE INVESTIGATION FUNDINC	0	0	0	0
44 333 4600	TRANSFER TO CCP SUBSTANCE ABUSE	0	0	0	0
44 340 1000	PROBATION FEES	292,473	292,473	292,473	292,473
44 340 2000	LAB FEE	0	0	0	0
44 340 3000	PROGRAM INCOME	12,000	12,000	12,000	12,000
44 360 1000	INTEREST EARNINGS	1,000	1,000	1,000	1,000
44 370 9000	OTHER INCOME	0	0	0	0
44 385 1000	SURPLUS PRIOR YEAR	161,485	162,805	162,805	161,915
TOTAL JUDICIAL DIST. FUND REVENUE		<u>632,536</u>	<u>633,856</u>	<u>633,856</u>	<u>674,238</u>

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: JUDICIAL DISTRICT/SPEC FUND REVENUE

PAGE: 14

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
46 333 2000	CONTRACT SERVICES-SEX OFFENDER	0			
46 333 2001	CONTRACT SERVICES- PSYCHOLOGICAL	0			
46 333 2002	CONTRACT SERVICES-SUBSTANCE ABUS	0			
46 333 3000	COMMUNITY SERVICES	82,663	82,663	82,663	82,663
46 333 4000	COUNSELING ONLY PROGRAM	56,936	56,936	56,936	56,936
46 333 5000	PRE-TRIAL DIVERSION	42,120	42,120	42,120	42,120
46 385 1000	INTERFUND TRANSFER	41,234	41,234	41,234	48,190
TOTAL JUDICIAL DIST./SPEC FUND REVENUE		<u>222,953</u>	<u>222,953</u>	<u>222,953</u>	<u>229,909</u>

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BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: LIBRARY FUND REVENUE

PAGE: 15

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
47 340 4000	COUNTY CLERK FEES	5,000	4,500	4,500	4,500
47 340 7000	DISTRICT CLERK FEES	7,700	7,700	7,700	7,700
47 360 1000	INTEREST EARNINGS	1,000	500	500	500
47 370 9000	OTHER INCOME-FUND BALANCE	9,300	3,300	2,300	2,300
TOTAL LAW LIBRARY FUND REVENUE		<u>23,000</u>	<u>16,000</u>	<u>15,000</u>	<u>15,000</u>

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: FORFEITURE FUND - FEDERAL REVENUE

PAGE: 16

ACCOUNT NUMBEF	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
50 340 1000	ASSETS FORFEITED	9,900	9,900	9,900	9,900
50 360 1000	INTEREST EARNINGS	100	100	100	100
TOTAL FORFEITURE FUND-FEDERAL REV		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

CCP CHAPTER 59
 CCP CHAPTER 18

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: FORFEITURE FUND - STATE REVENUE

PAGE: 17

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
51 340 1000	ASSETS FORFEITED	13,200	13,200	13,200	13,200
51 360 1000	INTEREST EARNINGS	1,800	1,800	1,800	1,800
TOTAL FORFEITURE FUND-STATE REVEN		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

CCP CHAPTER 59
 CCP CHAPTER 18

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: CAPITAL PROJECTS FUND REVENUE

PAGE: 18

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
70 310 1100	CURRENT AD VALOREM TAXES	360,000	122,500	122,500	124,000
70 310 1200	DELINQUENT AD VALOREM TAXES	5,000	8,000	8,000	8,000
70 319 1000	PENALTY AND INTEREST	3,085	6,500	6,500	5,000
70 360 1000	INTEREST EARNINGS	3,000	3,000	3,000	3,000
70 370 1000	TRANSFER FROM SPECIAL RESERVE	0	0	0	0
70 370 2000	RECEIVABLE FROM CIVIGENICS	0	0	0	0
70 370 3000	COURTHOUSE RESTORATION GRANT	0	0	0	0
70 370 1000	TRANSFER FROM PFC- CONSTRUCTION F	0	0	0	0
70 390 9000	OTHER INCOME - FUND BALANCE	100,000	75,000	0	150,000
TOTAL CAPITAL PROJECT FUND REVENUE		<u>471,085</u>	<u>215,000</u>	<u>140,000</u>	<u>290,000</u>

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: CAPITAL PROJECTS - PFC - LCLEC - FUND REVENUE

PAGE: 19

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
71 370 2000	TRANSFER FROM GENERAL FUND	0	0	0	0
71 370 1000	PFC - LCLEC - RENTAL PAYMENT APPROP	0	850,000	850,000	850,000
TOTAL CAP - PFC - LCLEC FUND REVENUE		<u>0</u>	<u>850,000</u>	<u>850,000</u>	<u>850,000</u>

* THIS IS AN ANNUAL APPROPRIATION FOR THE 2022/2023 FISCAL YEAR. FUTURE BUDGETS/FISCAL YEARS
 REMAIN SUBJECT TO APPROPRIATION AS THEY OCCUR.

BUD REV 23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: JAIL & DETENTION FACILITY FUND REVENUE

PAGE: 20

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
75 360 1000	INTEREST EARNINGS	34,455	34,455	34,455	34,455
75 370 4100	INMATE HOUSING	0	0	0	0
75 370 4102	INMATE SCHOOL & WORK PROGRAMS	0	0	0	0
75 370 4400	TELEPHONE COMMISSIONS	0	0	0	0
75 370 9000	TRANSFER FROM RESERVE (LCLEC)	0	0	0	0
75 390 1200	TRANSFER FROM GENERAL FUND	0	0	0	0
TOTAL DETENTION FUND REVENUE		<u>34,455</u>	<u>34,455</u>	<u>34,455</u>	<u>34,455</u>

BUDEXP23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: EXPENSE ALL FUNDS

PAGE: 21

DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
GENERAL FUND	13,977,783	14,338,539	15,108,612	15,330,161
ROAD AND BRIDGE FUND	4,524,893	5,088,190	4,792,590	5,015,805
AIRPORT FUND	16,850	16,850	16,850	16,850
WATER CONSERVATION FUND	15,000	15,000	15,000	15,000
JURY FUND	438,032	462,744	462,744	469,072
JUVENILE PROBATION FUND - COUNTY PORTION	492,057	494,976	494,976	493,796
JUVENILE PROBATION FUND - STATE PORTION	376,366	376,366	376,366	376,432
JUVENILE PROBATION FUND - FEES	0	0	0	0
ADULT PROBATION FUND -SUPERVISION	632,536	633,856	633,856	674,238
ADULT PROBATION FUND - COMMUNITY SERV.	87,171	87,171	87,171	91,785
ADULT PROBATION FUND - SUBSTANCE ABUSE	78,918	78,918	78,918	81,336
ADULT PROBATION FUND - PRE-TRIAL DIVERSION	56,864	56,864	56,864	56,788
LAW LIBRARY FUND	23,000	16,000	15,000	15,000
FORFEITURE FUND - FEDERAL	10,000	10,000	10,000	10,000
FORFEITURE FUND - STATE	15,000	15,000	15,000	15,000
CAPITAL PROJECTS FUND	471,085	215,000	140,000	290,000
CAP - PFC - LCLEC - LEASE FUND	0	850,000	850,000	850,000
JAIL AND DETENTION CENTER FUND	34,455	34,455	34,455	34,455
TOTAL LIMESTONE COUNTY FUNDS EXPENSE	<u><u>21,250,010</u></u>	<u><u>22,789,929</u></u>	<u><u>23,188,402</u></u>	<u><u>23,835,718</u></u>

BUDEXP23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: EXPENSE ALL FUNDS

PAGE: 21

DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
GENERAL FUND	13,977,783	14,338,539	15,108,612	15,330,161
ROAD AND BRIDGE FUND	4,524,893	5,088,190	4,792,590	5,015,805
AIRPORT FUND	16,850	16,850	16,850	16,850
WATER CONSERVATION FUND	15,000	15,000	15,000	15,000
JURY FUND	438,032	462,744	462,744	469,072
JUVENILE PROBATION FUND - COUNTY PORTION	492,057	494,976	494,976	493,796
JUVENILE PROBATION FUND - STATE PORTION	376,366	376,366	376,366	376,432
JUVENILE PROBATION FUND - FEES	0	0	0	0
ADULT PROBATION FUND -SUPERVISION	632,536	633,856	633,856	674,238
ADULT PROBATION FUND - COMMUNITY SERV.	87,171	87,171	87,171	91,785
ADULT PROBATION FUND - SUBSTANCE ABUSE	78,918	78,918	78,918	81,336
ADULT PROBATION FUND - PRE-TRIAL DIVERSION	56,864	56,864	56,864	56,788
LAW LIBRARY FUND	23,000	16,000	15,000	15,000
FORFEITURE FUND - FEDERAL	10,000	10,000	10,000	10,000
FORFEITURE FUND - STATE	15,000	15,000	15,000	15,000
CAPITAL PROJECTS FUND	471,085	215,000	140,000	290,000
CAP - PFC - LCLEC - LEASE FUND	0	850,000	850,000	850,000
JAIL AND DETENTION CENTER FUND	34,455	34,455	34,455	34,455
TOTAL LIMESTONE COUNTY FUNDS EXPENSE	<u>21,250,010</u>	<u>22,789,929</u>	<u>23,188,402</u>	<u>23,835,718</u>

BUDEXP23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: EXPENSE ALL FUNDS

EXPENDITURES	GENERAL FUNDS	ROAD & BRIDGE FUNDS	ALL OTHER FUNDS COMBINED	TOTAL ALL FUNDS
INDIGENT HEALTH CARE	165,350	0	0	165,350
PERSONNEL SERVICES	7,529,143	1,423,988	1,015,536	9,968,667
BENEFITS	3,085,317	630,317	317,510	4,033,144
SUPPLIES	256,250	1,467,500	44,491	1,768,241
OTHER SERVICES AND CHARGES	4,478,838	745,500	453,043	5,677,381
CAPITAL OUTLAY	1,289,335	448,500	35,100	1,772,935
RESERVE FOR CONTINGENCY & EMERGENCY	150,000	300,000	0	450,000
TOTAL EXPENDITURES	<u>16,954,233</u>	<u>5,015,805</u>	<u>1,865,680</u>	<u>23,835,718</u>

BUDEXP23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - COUNTY JUDGE

PAGE: 22

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 400 1010	SALARY, ELECTED OFFICIAL	97,921	98,041	98,041	101,657
12 400 1050	SALARY, SECRETARY	41,819	41,499	41,499	43,070
12 400 1100	COUNTY COURT REPORTERS	0	0	0	0
12 400 1600	JURY COMMISSIONS	500	0	0	0
12 400 2010	SOCIAL SECURITY TAXES	10,690	10,767	10,767	11,163
12 400 2020	GROUP HEALTH & LIFE INSURANCE	21,066	22,363	22,363	22,363
12 400 2030	RETIREMENT	10,439	10,499	10,499	10,886
12 400 3100	OFFICE SUPPLIES	2,500	3,000	3,000	3,000
12 400 3110	POSTAGE	525	525	525	525
12 400 3300	GAS, OIL & LUBE	900	750	750	750
12 400 3392	FOOD FOR JURORS	500	500	500	500
12 400 3900	LAW BOOK SUPPLEMENTS	1,500	1,500	1,500	1,500
12 400 4000	COURT APPOINTED COUNSEL	40,000	40,000	40,000	40,000
12 400 4100	COURT APPOINTED INTERPRETOR	750	750	750	750
12 400 4200	TELEPHONE	2,000	0	485	485
12 400 4270	OUT OF COUNTY TRAVEL	250	500	500	500
12 400 4280	CONFERENCES, SCHOOLS & DUES	2,000	2,000	2,000	2,000
12 400 4282	PROBATE SCHOOL EXPENSE	0	0	0	0
12 400 4290	JUVENILE BOARD ALLOWANCE	1,200	1,200	1,200	1,200
12 400 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 400 5600	FURNITURE & EQUIPMENT < \$5,000	1,400	0	0	0
12 400 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL COUNTY JUDGE EXPENSE		<u>235,960</u>	<u>233,894</u>	<u>234,379</u>	<u>240,350</u>

*Includes State Supplement of \$25,200

BUDEXP23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - COMMISSIONERS COURT

PAGE: 23

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 401 1010	SALARY, ELECTED OFFICIAL	170,059	170,540	170,540	178,929
12 401 1030	SALARY, RID/OSS OFFICER	0	0	0	0
12 401 2010	SOCIAL SECURITY TAXES	16,223	16,259	16,259 0	16,901
12 401 2020	GROUP HEALTH & LIFE INSURANCE	42,132	44,726	44,726	44,726
12 401 2021	RETIREE INSURANCE	75,000	75,000	75,000	75,000
12 401 2030	RETIREMENT	15,841	15,855	15,855 0	16,481
12 401 2270	ACCRUED VACATIONS	30,000	30,000	30,000	30,000
12 401 2300	EMPLOYEE BANK CHARGES (DIR. DEPOSIT)	500	500	500	500
12 401 3100	OFFICE SUPPLIES	100	100	100	100
12 401 3110	POSTAGE	100	0	0	0
12 401 4040	AMBULANCE SURVIVE SUBSIDY	60,106	60,106	60,106	60,106
12 401 4050	AUTOPSIES	35,000	35,000	35,000	35,000
12 401 4051	MEDICAL/HOSPITAL COMMITMENT	5,000	5,000	5,000	5,000
12 401 4052	BURIAL FEES	500	500	500	500
12 401 4053	OSS EXPENSE	1,000	4,000	4,000	4,000
12 401 4085	CONSULTING FEES	0	0	0	0
12 401 4200	TELEPHONE	150	0	0	0
12 401 4250	OUT OF COUNTY TRAVEL	150	150	150	150
12 401 4260	TRAVEL ALLOWANCE - COMMISSIONERS	12,000	12,000	12,000	12,000
12 401 4280	CONFERENCES, SCHOOLS, DUES	2,500	2,500	2,500	2,500
12 401 4290	ASSOCIATION DUES	5,000	5,000	5,000	5,000
12 401 4300	ADVERTISING AND LEGAL NOTICES	5,000	4,000	4,000	4,000
12 401 4509	RURAL FIRE ASSOCIATION EXPENSES	5,000	5,000	5,000	5,000
12 401 4510	RURAL FIRE CONTRACTS	243,730	243,730	243,730	243,730
12 401 4511	RECYCLING CENTER - CITY OF GROESBECK	5,000	0	0	0
12 401 4512	AUTHORIZED AGENT (TCEQ) CONTRACT	20,040	20,040	20,040	23,000
12 401 4520	POSTAGE MACHINE AND METER	5,000	5,000	5,000	5,000
12 401 4660	LOCAL LIBRARY SERVICES	16,000	16,000	16,000	16,000
12 401 4672	FORT PARKER EXPENSE	20,000	20,000	20,000	20,000
12 401 4675	CHILD WELFARE BOARD	1,500	1,500	1,500	1,500
12 401 4900	COURTHOUSE CONCESSIONS	1,250	1,250	1,250	1,250
12 401 4920	BONDS	3,500	3,500	3,500	3,500
12 401 4980	COUNTY OWNED PARKS	3,000	2,500	2,500	2,500
12 401 4990	MISCELLANEOUS - HEALTHY COUNTY	1,000	1,000	1,000	1,000
12 401 5600	FURNITURE & EQUIPMENT <\$5,000	0	0	0	0
12 401 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 401 5750	COMMUNITY & DEVELOPMENT EXPENSE	5,000	5,000	5,000	5,000
12 401 6000	RESERVE FOR CONTINGENCIES	150,000	150,000	150,000	150,000
TOTAL COMMISSIONER'S COURT EXPENSE		<u>956,381</u>	<u>955,757</u>	<u>955,757</u>	<u>968,373</u>

BUDEXP23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - COUNTY CLERK

PAGE: 24

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 403 1010	SALARY, ELECTED OFFICIAL	53,610	53,730	53,730	56,380
12 403 1040	SALARY, DEPUTY CLERKS	149,054	149,535	149,535	156,744
12 403 2010	SOCIAL SECURITY TAXES	15,504	15,550	15,550	16,304
12 403 2020	GROUP HEALTH & LIFE INSURANCE	52,666	67,090	67,090	55,910
12 403 2030	RETIREMENT	15,139	15,164	15,164	15,899
12 403 3100	OFFICE SUPPLIES	8,000	9,000	9,000	9,000
12 403 3110	POSTAGE	3,250	3,000	3,000	3,000
12 403 3350	RECORDS MANAGEMENT SUPPLIES	40,000	40,000	40,000	40,000
12 403 3460	BOOK RESTORATION	0	0	0	0
12 403 4200	TELEPHONE	750	750	0	0
12 403 4260	TRAVEL	1,200	1,200	1,200	1,200
12 403 4280	CONFERENCES, SCHOOLS & DUES	3,000	3,000	3,000	3,000
12 403 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 403 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 403 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 404 1040	RECORDS MANAGEMENT - SALARIES	33,964	34,084	34,084	35,739
12 404 1090	RECORDS MANAGEMENT - EXTRA LABOR	0	0	0	0
12 404 2010	RECORDS MANAGEMENT - S/S TAX	2,598	2,607	2,607	2,734
12 404 2020	RECORDS MANAGEMENT - HEALTH INS	10,533	11,182	11,182	11,182
12 404 2030	RECORDS MANAGEMENT - RETIREMENT	2,537	2,546	2,546	2,670
12 404 3470	RECORDS MANAGEMENT - PRESERVATION	5,000	5,000	5,000	5,000
12 404 3480	RECORDS MANAGEMENT - ARCHIVE	130,000	130,000	130,000	130,000
	TOTAL COUNTY CLERK EXPENSE	<u>526,805</u>	<u>543,438</u>	<u>542,688</u>	<u>544,762</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023

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DEPT: GENERAL FUND EXPENSE - VETERANS SERVICE OFFICER

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 405 1500	SALARY, ELECTED OFFICIAL	18,417	18,537	18,537	19,406
12 405 2010	SOCIAL SECURITY TAXES	1,409	1,418	1,418	1,485
12 405 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
12 405 2030	RETIREMENT	1,376	1,383	1,383	1,448
12 405 3100	OFFICE SUPPLIES	150	150	150	150
12 405 3110	POSTAGE	75	75	75	75
12 405 4200	TELEPHONE	750	0	0	0
12 405 4270	OUT OF COUNTY TRAVEL	300	300	300	300
12 405 4280	CONFERENCES, SCHOOLS & DUES	300	300	300	300
12 405 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 405 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 405 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
	TOTAL VETERANS SERVICE EXPENSE	22,777	22,163	22,163	23,163

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - NON-DEPARTMENTAL

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 409 2040	WORKERS COMPENSATION INSURANCE	65,000	65,000	65,000	65,000
12 409 2060	UNEMPLOYMENT INSURANCE	15,000	15,000	15,000	15,000
12 409 3300	GAS, OIL & LUBRICANTS	100,000	90,000	90,000	90,000
12 409 4000	COST FROM LAW SUITS	0	0	0	0
12 409 4010	OUTSIDE AUDIT FEES	36,000	36,000	36,000	36,000
12 409 4060	APPRAISAL DISTRICT ALLOCATION	372,200	372,200	372,200	372,200
12 409 4065	ANIMAL CONTROL PROJECT	1,000	1,000	1,000	1,000
12 409 4100	ATTORNEY FEES, SUITS AGAINST COUNTY	22,000	20,000	20,000	20,000
12 409 4200	TELEPHONE / INTERNET	11,000	20,000	20,000	20,000
12 409 4350	MUSEUM	2,400	2,400	2,400	2,400
12 409 4360	HISTORICAL COMMISSION	1,500	1,600	1,600	1,600
12 409 4530	COPIER LEASE AGREEMENT	50,000	50,000	50,000	50,000
12 409 4535	JP TECHNOLOGY FEE EXPENSE	0	5,000	5,000	5,000
12 409 4910	LIABILITY INSURANCE	110,000	160,000	160,000	160,000
12 409 4911	AUTO AND EQUIPMENT INSURANCE	45,000	40,000	40,000	40,000
12 409 4912	THEFT AND FIRE INSURANCE - BUILDING	130,000	90,000	90,000	90,000
12 409 4960	SENIOR CITIZENS PROJECTS	75,000	75,000	75,000	90,000
12 409 4961	CASA	0	0	0	15,000
12 409 4962	LARA'S HOUSE	0	0	0	1,000
12 409 4970	M.H.M.R	20,000	20,000	20,000	20,000
12 700 2500	TRANSFERS TO AIRPORT	0	0	0	0
12 700 3300	TRANSFERS TO DAM MAINTENANCE	15,000	15,000	15,000	15,000
12 700 4100	TRANSFERS TO JUVENILE PROBATION	0	0	0	0
12 700 7100	TRANSFERS TO PFC-LCLEC - LEASE FUND	0	850,000	850,000	850,000
12 700 7500	TRANSFERS TO LCDC - PROJECT WORK	0	0	0	0
	TOTAL NON-DEPARTMENTAL EXPENSE	<u>1,071,100</u>	<u>1,928,200</u>	<u>1,928,200</u>	<u>1,959,200</u>

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - DISTRICT CLERK

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 450 1010	SALARY, ELECTED OFFICIAL	55,350	55,470	55,470	58,120
12 450 1040	SALARY, DEPUTY CLERKS	178,428	178,589	178,589	187,453
12 450 1070	TEMPORARY HELP	0	0	0	0
12 450 2010	SOCIAL SECURITY TAXES	17,884	17,906	17,906	18,786
12 450 2020	GROUP HEALTH & LIFE INSURANCE	63,199	67,090	67,090	67,090
12 450 2030	RETIREMENT	17,463	17,461	17,461	18,320
12 450 3100	OFFICE SUPPLIES	11,000	11,000	11,000	11,000
12 450 3110	POSTAGE	1,700	1,700	1,700	1,700
12 450 3470	RECORDS MANAGEMENT PRESERVATION	0	0	0	0
12 450 4200	TELEPHONE	700	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	0	0	0	0
12 450 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
	TOTAL DISTRICT CLERK EXPENSE	<u>350,224</u>	<u>353,715</u>	<u>353,715</u>	<u>366,969</u>
12 451 1040	SALARY, RECORDS MANAGEMENT				
12 451 1070	SALARIES, TEMPORARY HELP	4,000	4,000	4,000	4,000
12 451 1090	SALARIES, EXTRA LABOR	7,500	7,500	7,500	7,500
12 451 2010	SOCIAL SECURITY TAXES	880	880	880	880
12 451 2030	RETIREMENT	560	560	560	560
	TOTAL D/C - RECORDS MANAGEMENT	<u>12,940</u>	<u>12,939</u>	<u>12,939</u>	<u>12,939</u>
	TOTAL DISTRICT CLERK DEPT EXPENSE	<u>363,164</u>	<u>366,655</u>	<u>366,655</u>	<u>379,908</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023

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

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 455 1010	SALARY, ELECTED OFFICIAL	52,051	52,171	52,171	54,637
12 455 1030	SALARY, SECRETARY	36,410	36,530	36,530	38,280
12 455 2010	SOCIAL SECURITY TAXES	6,767	6,786	6,786	7,108
12 455 2020	GROUP HEALTH & LIFE INSURANCE	21,066	22,363	22,363	22,363
12 455 2030	RETIREMENT	6,608	6,617	6,617	6,932
12 455 3100	OFFICE SUPPLIES	750	750	750	750
12 455 3110	POSTAGE	250	250	250	250
12 455 4200	TELEPHONE	3,000	0	290	290
12 455 4260	TRAVEL ALLOWANCE - REIMBURSEMENT	650	800	800	800
12 455 4270	OUT OF COUNTY TRAVEL	500	500	500	500
12 455 4280	CONFERENCES, SCHOOLS & DUES	800	0	800	800
12 455 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 455 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 455 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 455 5900	LAW BOOKS	0	0	0	0
TOTAL JUSTICE OF THE PEACE PCT 1 EXP		<u>128,853</u>	<u>126,767</u>	<u>127,857</u>	<u>132,710</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023

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

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 456 1010	SALARY, ELECTED OFFICIAL	50,131	50,251	50,251	52,717
12 456 1030	SALARY, SECRETARY	36,030	36,150	36,150	37,900
12 456 2010	SOCIAL SECURITY TAXES	6,591	6,610	6,610	6,932
12 456 2020	GROUP HEALTH & LIFE INSURANCE	21,066	22,363	22,363	22,363
12 456 2030	RETIREMENT	6,436	6,446	6,446	6,760
12 456 3100	OFFICE SUPPLIES	750	750	750	750
12 456 3110	POSTAGE	250	250	250	250
12 456 4200	TELEPHONE	3,600	0	0	0
12 456 4260	TRAVEL ALLOWANCE - REIMBURSEMENT	1,500	1,500	1,500	1,500
12 456 4270	OUT OF COUNTY TRAVEL	300	300	300	300
12 456 4280	CONFERENCES, SCHOOLS & DUES	700	700	700	700
12 456 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 456 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 456 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 456 5900	LAW BOOKS	0	0	0	0
TOTAL JUSTICE OF THE PEACE PCT 2 EXP		<u>127,355</u>	<u>125,319</u>	<u>125,319</u>	<u>130,172</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023

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

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 457 1010	SALARY, ELECTED OFFICIAL	52,051	52,171	52,171	54,637
12 457 1030	SALARY, SECRETARY	35,300	35,120	35,120	36,870
12 457 2010	SOCIAL SECURITY TAXES	6,682	6,678	6,678	7,000
12 457 2020	GROUP HEALTH & LIFE INSURANCE	21,066	22,363	22,363	22,363
12 457 2030	RETIREMENT	6,525	6,512	6,512	6,826
12 457 3100	OFFICE SUPPLIES	900	900	900	900
12 457 3110	POSTAGE	400	400	400	400
12 457 4200	TELEPHONE	700	0	470	470
12 457 4260	TRAVEL ALLOWANCE - REIMBURSEMENT	600	900	600	600
12 457 4270	OUT OF COUNTY TRAVEL	500	500	500	500
12 457 4280	CONFERENCES, SCHOOLS & DUES	700	800	700	700
12 457 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 457 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 457 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 457 5900	LAW BOOKS	0	0	0	0
TOTAL JUSTICE OF THE PEACE PCT 3 EXP		<u>125,425</u>	<u>126,344</u>	<u>126,414</u>	<u>131,267</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023

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

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 458 1010	SALARY, ELECTED OFFICIAL	52,051	52,171	52,171	54,637
12 458 1030	SALARY, SECRETARY	35,980	36,100	36,100	37,850
12 458 2010	SOCIAL SECURITY TAXES	6,734	6,753	6,753	7,075
12 458 2020	GROUP HEALTH & LIFE INSURANCE	21,066	22,363	22,363	22,363
12 458 2030	RETIREMENT	6,576	6,753	6,753	7,075
12 458 3100	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
12 458 3110	POSTAGE	200	200	200	200
12 458 4200	TELEPHONE	1,500	0	330	330
12 458 4260	TRAVEL ALLOWANCE - REIMBURSEMENT	1,500	1,500	1,500	1,500
12 458 4270	OUT OF COUNTY TRAVEL	250	250	250	250
12 458 4280	CONFERENCES, SCHOOLS & DUES	700	700	700	700
12 458 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 458 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 458 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 458 5900	LAW BOOKS	0	0	0	0
TOTAL JUSTICE OF THE PEACE PCT 4 EXP		<u>127,558</u>	<u>127,789</u>	<u>128,119</u>	<u>132,981</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - COUNTY ATTORNEY

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 475 1010	SALARY, ELECTED OFFICIAL	15,612	15,612	15,612	16,211
12 475 1040	SALARY, STAFF	413,351	414,192	414,192	434,287
12 475 2010	SOCIAL SECURITY TAXES	32,816	32,880	32,880	34,463
12 475 2020	GROUP HEALTH & LIFE INSURANCE	84,265	89,453	89,453	89,453
12 475 2030	RETIREMENT	32,044	32,063	32,063	33,607
12 475 3100	OFFICE SUPPLIES	10,000	13,000	13,000	13,000
12 475 4200	TELEPHONE	1,200	0	0	0
12 475 4270	OUT OF COUNTY TRAVEL	2,000	3,000	3,000	3,000
12 475 4280	CONFERENCES, SCHOOLS & DUES	7,000	8,500	6,500	6,500
12 475 4890	INVESTIGATIVE EXPENSE	10,000	10,000	10,000	10,000
12 475 5600	FURNITURE & EQUIPMENT < \$5,000	0	1,000	1,000	1,000
12 475 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
12 475 5900	LAW BOOKS	8,500	8,500	8,500	8,500
	COUNTY ATTORNEY EXPENSE	616,788	628,200	626,200	650,021
	VICTIMS ASSISTANCE COORDINATOR				
12 477 1040	SALARY, VICTIMS ASSISTANCE COORD	40,766	40,886	40,886	42,914
12 477 2010	SOCIAL SECURITY TAXES	3,119	3,128	3,128	3,283
12 477 2020	GROUP HEALTH & LIFE INSURANCE	10,533	11,182	11,182	11,182
12 477 2030	RETIREMENT	3,045	3,050	3,050	3,201
12 477 3100	SUPPLIES	600	600	600	600
12 477 3110	POSTAGE	550	550	550	550
12 477 4270	OUT OF COUNTY TRAVEL	735	1,035	1,035	1,035
12 477 4280	CONFERENCES, SCHOOLS & DUES	600	600	600	600
	VICTIM ASSITANCE COORDINATOR	59,948	61,031	61,031	63,365
	TOTAL COUNTY ATTORNEY EXPENSE	676,736	689,231	687,231	713,387

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - ELECTIONS

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 490 1040	ELECTIONS ADMINISTRATOR	42,925	43,045	43,045	45,078
12 490 1070	SALARY, TEMPORARY HELP	3,500	3,500	3,500	3,500
12 490 2010	ELECTIONS S/S TAX	3,552	5,473	5,473	5,629
12 490 2020	HEALTH INSURANCE	10,533	11,182	11,182	11,182
12 490 2030	RETIREMENT	3,468	3,472	3,472	3,624
12 490 3100	SUPPLIES	1,500	1,500	1,500	1,500
12 490 3110	POSTAGE	6,500	2,200	1,500	1,500
12 490 4200	TELEPHONE	250	100	0	0
12 490 4260	TRAVEL	100	100	100	100
12 490 4280	CONFERENCE, SCHOOLS, DUES	0	0	0	0
12 490 4900	ELECTION WORKERS - LABOR	25,000	25,000	25,000	25,000
12 490 4901	PROGRAMMING AND ELECTION SUPPORT	25,000	25,000	25,000	25,000
12 490 4902	EQUIPMENT AND REPAIR	300	300	300	300
12 490 4903	COMMUNICATIONS	400	400	400	400
12 490 4904	SUPPLIES AND BALLOTS	2,500	2,500	2,500	2,500
12 490 4905	BUILDING USE	650	750	750	750
12 490 4906	ELECTION TRAINING	1,500	1,500	1,500	1,500
12 490 4907	DELIVERY SUPPLIES	1,500	1,500	1,500	1,500
12 490 4908	TRUCK RENTAL	0	0	0	0
12 490 4910	CONTRACT ELECTIONS	17,000	17,000	17,000	17,000
12 490 4911	MISCELLANEOUS	2,500	2,500	2,500	2,500
12 490 4912	DRE EXPENDITURES	0	0	0	0
12 490 4913	ELECTIONS COVID RESPONSE GRANT	0	0	0	0
12 490 4914	HAVA GRANT - CARES (COVID-19)	0	0	0	0
12 490 4915	HAVA GRANT - EDUCATION	0	0	0	0
12 490 4916	HAVA GRANT - ACCESSIBILITY	0	0	0	0
12 490 4917	HAVA GRANT - COMPLIANCE	0	0	0	0
12 490 4918	HAVA GRANT - TEAM (VOTER REGISTRATION)	0	0	0	0
12 490 4919	HAVA GRANT - POLLING PLACE ACCESS	0	0	0	0
12 490 4920	HAVA GRANT - OPPORTUNITY FOR ACCESS	0	0	0	0
12 490 4990	CHAPTER 19 EXPENSE REIMBURSEMENT	4,583	0	0	0
	TOTAL ELECTION EXPENSE	153,260	147,022	146,222	148,563

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - AUDITOR

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 495 1020	SALARY, APPOINTED OFFICIAL	57,534	57,654	57,654	60,446
12 495 1030	SALARY, ASSISTANT AUDITORS	124,593	124,953	124,953	130,997
12 495 2010	SOCIAL SECURITY TAXES	13,933	13,969	13,969	14,645
12 495 2020	GROUP HEALTH & LIFE INSURANCE	42,132	44,726	44,726	44,726
12 495 2030	RETIREMENT	13,605	13,622	13,622	14,282
12 495 3100	OFFICE SUPPLIES	3,100	3,100	3,100	3,100
12 495 3110	POSTAGE	200	200	200	200
12 495 4200	TELEPHONE	450	450	0	0
12 495 4260	TRAVEL	1,000	1,000	1,000	1,000
12 495 4280	CONFERENCES, SCHOOLS & DUES	5,700	5,700	5,700	5,700
12 495 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 495 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
	TOTAL COUNTY AUDITOR EXPENSE	<u>262,247</u>	<u>265,375</u>	<u>264,925</u>	<u>275,096</u>

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - COUNTY TREASURER

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 497 1010	SALARY, ELECTED OFFICIAL	54,560	54,680	54,680	57,330
12 497 1030	SALARY, ASSISTANT TREASURER	37,949	38,069	38,069	39,948
12 497 1070	SALARY, TEMPORARY HELP	1,000	0	0	0
12 497 2010	SOCIAL SECURITY TAXES	7,153	7,095	7,095	7,442
12 497 2020	GROUP HEALTH & LIFE INSURANCE	21,066	22,363	22,363	22,363
12 497 2030	RETIREMENT	6,910	6,919	6,919	7,257
12 497 3100	OFFICE SUPPLIES	3,000	3,000	3,000	4,500
12 497 3110	POSTAGE	2,100	2,100	2,100	2,100
12 497 4200	TELEPHONE	100	100	0	0
12 497 4260	TRAVEL	500	500	500	500
12 497 4280	CONFERENCES, SCHOOLS & DUES	2,250	2,250	2,250	2,250
12 497 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 497 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 497 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
	TOTAL COUNTY TREASURER EXPENSE	<u>136,589</u>	<u>137,076</u>	<u>136,976</u>	<u>143,690</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023

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DEPT: GENERAL FUND EXPENSE - COUNTY TAX ASSESSOR COLLECTOR

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 499 1010	SALARY, ELECTED OFFICIAL	55,140	55,260	55,260	57,910
12 499 1040	SALARY , DEPUTY TAX A/C	262,583	263,054	263,054	275,993
12 499 1070	SALARY, TEMPORARY HELP	15,340	15,340	15,340	15,340
12 499 2010	SOCIAL SECURITY TAXES	25,479	25,525	25,525	26,717
12 499 2020	GROUP HEALTH & LIFE INSURANCE	84,265	89,453	89,453	89,453
12 499 2030	RETIREMENT	24,880	24,891	24,891	26,054
12 499 3100	OFFICE SUPPLIES	6,500	6,500	6,500	6,500
12 499 3110	POSTAGE	18,000	20,000	20,000	20,000
12 499 3390	TAX ROLL SUPPLIES	16,000	16,000	16,000	16,000
12 499 4200	TELEPHONE	1,800	0	0	0
12 499 4260	TRAVEL	2,200	2,200	2,200	2,200
12 499 4280	CONFERENCES, SCHOOLS & DUES	5,500	5,500	5,500	5,500
12 499 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 499 5600	FURNITURE & EQUIPMENT < \$5,000	0	0	0	0
12 499 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
	TOTAL COUNTY TAX A/C EXPENSE	<u>517,687</u>	<u>523,722</u>	<u>523,722</u>	<u>541,667</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - DATA PROCESSING

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 503 1500	SALARY, IT TECHNICIAN	131,690	130,050	130,050	136,110
12 503 2010	SOCIAL SECURITY TAXES	10,074	9,949	9,949	10,412
12 503 2020	GROUP HEALTH INSURANCE	31,599	33,545	33,545	33,545
12 503 2030	RETIREMENT	9,837	9,702	9,702	10,154
12 503 3100	OFFICE SUPPLIES	400	250	250	250
12 503 3110	POSTAGE	0	0	0	0
12 503 4200	TELEPHONE	2,000	2,000	1,900	1,900
12 503 4270	TRAVEL	500	500	500	500
12 503 4280	CONFRENCE SCHOOLS & DUES	500	500	500	500
12 503 4500	CABLING AND INSTALLATION	0	500	500	500
12 503 4520	IT CONTRACT WORK/REPAIRS/ASSISTANCE	10,000	10,000	10,000	10,000
12 503 4530	COMPUTER MAINTENANCE AGREEMENT	220,000	220,000	345,000	345,000
12 503 4535	JP TECHNOLOGY FEE *	5,000	0	0	0
12 503 4750	DATA CONVERSION EXPENSE YEAR	0	0	0	0
12 503 4800	DATA CONVERSION TRAINING EXPENSE	0	0	0	0
12 503 4900	MISCELANOUS	1,500	1,000	1,000	1,000
12 503 5720	COMPUTERS AND SOFTWARE	55,000	56,500	56,500	56,500
TOTAL DATA PROCESSING EXPENSE		<u>478,100</u>	<u>474,496</u>	<u>599,396</u>	<u>606,371</u>

* CCP Article 102.0173 - Court Costs - Justice Court Technology Fund
 Moved JP Technology Fee to Non-Dept eff 10/1/2022

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023

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DEPT: GENERAL FUND EXPENSE - FACILITIES MANAGEMENT

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 516 1150	SALARY, DIRECTOR OF MAINTENANCE	47,390	47,510	47,510	49,860
12 516 1150	SALARIES, CUSTODIAL	55,360	64,630	64,630	67,854
12 516 2010	SOCIAL SECURITY TAXES	7,860	8,579	8,579	9,005
12 516 2020	GROUP HEALTH & LIFE INSURANCE	21,066	33,545	33,545	33,545
12 516 2030	RETIREMENT	7,675	8,366	8,366	8,781
12 516 2040	CONTRACT LABOR	7,000	7,000	7,000	7,600
12 516 2050	UNIFORM EXPENSE	500	500	500	500
12 516 3100	OFFICE SUPPLIES	700	600	600	600
12 516 3300	VEHICLE FUEL AND MAINTENANCE	3,000	3,000	3,000	3,000
12 516 3320	CLEANING AND JANITORIAL SUPPLIES	8,000	8,000	8,000	8,000
12 516 3330	PAINT & PAINTING SUPPLIES	500	500	500	500
12 516 3340	FLAGS	1,000	1,000	1,000	1,000
12 516 3460	LAWN CARE	4,000	2,500	2,500	2,500
12 516 4200	TELEPHONE/INTERNET	200	200	300	300
12 516 4280	CONFERENCE, SCHOOLS, DUES	3,000	3,000	3,000	3,000
12 516 4300	COURTHOUSE SECURITY	1,500	1,500	1,500	1,500
12 516 4410	UTILITIES - COURTHOUSE	53,000	53,000	53,000	53,000
12 516 4420	UTILITIES - MEXIA ANNEX	6,000	6,000	6,000	6,000
12 516 4430	UTILITIES - COOLIDGE ANNEX	2,400	2,400	2,400	2,400
12 516 4440	UTILITIES - LAW ENFORCEMENT CENTER (OLD)	15,000	13,000	13,000	13,000
12 516 4450	UTILITIES - JUVENILE DETENTION CENTER	18,000	18,000	18,000	18,000
12 516 4470	UTILITIES - LCLEC - NEW	145,000	145,000	145,000	145,000
12 516 4500	REPAIRS & MAINTENANCE - BUILDING	30,000	30,000	30,000	30,000
12 516 4501	REPAIRS & MAINTENANCE - LCLEC	40,000	50,000	40,000	40,000
12 516 4502	REPAIRS & MAINGENANCE - JUVENILE	2,000	1,000	1,000	1,000
12 516 4511	REPAIRS & MAINTENANCE - ELEVATOR	3,800	3,800	3,800	3,800
12 516 4530	REPAIRS & MAINTENANCE - EQUIPMENT	1,500	1,500	1,500	1,500
12 516 4550	COMMUNICATION TOWER EXPENSE	5,000	5,000	5,000	5,000
12 516 4570	EXTERMINATE AND FUMIGATE	13,500	13,500	13,500	13,500
12 516 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 516 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
12 516 5795	ENERGY EFFICIENCY GRANT EXPENSE	0	0	0	0
TOTAL FACILITIES MANAGEMENT EXPENSE		<u>503,952</u>	<u>532,629</u>	<u>522,729</u>	<u>529,746</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - COUNTY FAIRGROUNDS

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 517 1070	SALARIES, TEMPORARY HELP	6000	7500	7500	7500
12 517 1150	SALARIES, FACILITIES MANAGER	36,629	36,749	36,749	50,000
12 517 2010	SOCIAL SECURITY TAXES	3,261	3,385	3,385	4,399
12 517 2020	GROUP HEALTH & LIFE INSURANCE	10,533	11,182	11,182	11,182
12 517 2030	RETIREMENT	3,184	3,301	3,301	4,290
12 517 2040	CONTRACT LABOR	0	0	0	0
12 517 3100	OFFICE SUPPLIES	200	200	200	200
12 517 3300	VEHICLE FUEL & MAINTENANCE	1,500	1,500	1,500	1,500
12 517 3320	CLEANING AND JANITORIAL SUPPLIES	2,000	2,000	2,000	2,000
12 517 3330	PAINT & PAINTING SUPPLIES	0	0	0	0
12 517 4200	TELEPHONE	1,200	1,200	945	945
12 517 4460	UTILITIES - COUNTY SHOW BARN	30,000	30,000	30,000	30,000
12 517 4500	REPAIRS & MAINTENANCE - BUILDING	15,000	15,000	15,000	15,000
12 517 5600	FURNITURE AND EQUIPMENT < \$5,000	4,000	4,000	4,000	4,000
12 517 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
12 517 5745	DONATIONS - SPECIAL PROJECTS	2,500	2,500	2,500	2,500
TOTAL COUNTY FAIRGROUNDS EXPENSE		116,008	118,517	118,262	133,515

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 1

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 551 1010	SALARY, ELECTED OFFICIAL	44,270	44,390	44,390	46,470
12 551 2010	SOCIAL SECURITY TAXES	3,846	4,130	3,855	4,014
12 551 2020	GROUP HEALTH & LIFE INSURANCE	10,533	11,182	11,182	11,182
12 551 2030	RETIREMENT	3,755	4,028	3,759	3,914
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	9,600	6,000	6,000
12 551 4270	OUT OF COUNTY TRAVEL	100	100	100	100
12 551 4280	CONFERENCES, SCHOOLS & DUES	500	500	300	300
12 551 5600	FURNITURE & EQUIPMENT < \$5,000	1,100	1,100	0	0
12 551 5700	FURNITURE & EQUIPMENT > \$5,000	0			
TOTAL CONSTABLE PRECINCT 1 EXP		<u>70,704</u>	<u>75,630</u>	<u>70,186</u>	<u>72,580</u>

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

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023

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DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 2

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 552 1010	SALARY, ELECTED OFFICIAL	42,720	42,840	42,840	44,920
12 552 2010	SOCIAL SECURITY TAXES	3,727	4,195	3,736	3,895
12 552 2020	GROUP HEALTH & LIFE INSURANCE	10,533	11,182	11,182	11,182
12 552 2030	RETIREMENT	3,639	4,091	3,643	3,799
12 552 2050	UNIFORM EXPENSE	200	0	200	200
12 552 3100	OFFICE SUPPLIES	50	50	50	50
12 552 3110	POSTAGE	50	300	50	50
12 552 4200	TELEPHONE	0	0	0	0
12 552 4260	TRAVEL ALLOWANCE	6,000	12,000	6,000	6,000
12 552 4270	OUT OF COUNTY TRAVEL	500		500	500
12 552 4280	CONFERENCES, SCHOOLS & DUES	300		300	300
12 552 5600	FURNITURE & EQUIPMENT < \$5,000	1,100	0	0	0
12 552 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL CONSTABLE PRECINCT 2 EXP		68,820	74,658	68,502	70,896

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

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023

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DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 3

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 553 1010	SALARY, ELECTED OFFICIAL	42,630	42,750	42,750	44,830
12 553 2010	SOCIAL SECURITY TAXES	3,720	3,729	3,729	3,888
12 553 2020	GROUP HEALTH & LIFE INSURANCE	10,533	11,182	11,182	11,182
12 553 2030	RETIREMENT	3,633	3,637	3,637	3,792
12 553 2050	UNIFORM EXPENSE	250	250	250	250
12 553 3100	OFFICE SUPPLIES	50	500	500	500
12 553 3110	POSTAGE	25	25	25	25
12 553 3370	K-9 EXPENSES *	2,000	0	0	0
12 553 4200	TELEPHONE	425	425	460	460
12 553 4260	TRAVEL ALLOWANCE *	6,000	6,000	6,000	6,000
12 553 4270	OUT OF COUNTY TRAVEL	100	100	100	100
12 553 4280	CONFERENCES, SCHOOLS & DUES	300	300	300	300
12 553 5600	FURNITURE & EQUIPMENT < \$5,000	1,100	0	0	0
12 553 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL CONSTABLE PRECINCT 3 EXP		<u>70,766</u>	<u>68,898</u>	<u>68,933</u>	<u>71,327</u>

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

*K-9 Expenses eff 10/1/2021

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - CONSTABLE PRECINCT 4

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 554 1010	SALARY, ELECTED OFFICIAL	44,130	44,250	44,250	46,330
12 554 2010	SOCIAL SECURITY TAXES	3,835	3,936	3,844	4,003
12 554 2020	GROUP HEALTH & LIFE INSURANCE	10,533	11,182	11,182	11,182
12 554 2030	RETIREMENT	3,745	3,838	3,749	3,904
12 554 2050	UNIFORM EXPENSE	200	200	200	200
12 554 3100	OFFICE SUPPLIES	350	350	350	350
12 554 3110	POSTAGE	200	200	200	200
12 554 4200	TELEPHONE	550	550	0	0
12 554 4260	TRAVEL ALLOWANCE	6,000	7,200	6,000	6,000
12 554 4270	OUT OF COUNTY TRAVEL	100	100	100	100
12 554 4280	CONFERENCES, SCHOOLS & DUES	300	300	300	300
12 554 5600	FURNITURE & EQUIPMENT < \$5,000	1,100	200	0	0
12 554 5700	FURNITURE & EQUIPMENT > \$5,000	0	0	0	0
TOTAL CONSTABLE PRECINCT 4 EXP		<u>71,043</u>	<u>72,306</u>	<u>70,175</u>	<u>72,569</u>

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
 - LAW ENFORCEMENT

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 559 1010	SALARY, ELECTED OFFICIAL	61,890	62,010	62,010	64,860
12 559 1030	SALARY, CLERICAL	146,810	147,289	147,289	154,420
12 559 1040	SALARY, LAW ENFORCEMENT	1,063,630	1,007,925	1,007,925	1,062,803
12 559 1090	EXTRA LABOR	35,000	35,000	35,000	35,000
12 559 1095	HOLIDAY PAY	0	0	0	0
12 559 2010	SOCIAL SECURITY TAXES	100,011	95,795	95,795	100,757
12 559 2020	GROUP HEALTH & LIFE INSURANCE	294,927	301,903	301,903	301,903
12 559 2030	RETIREMENT	97,658	93,416	93,416	98,254
12 559 2050	UNIFORM ALLOWANCE	12,500	12,500	12,500	12,500
12 559 3100	OFFICE SUPPLIES	9,500	11,500	11,500	11,500
12 559 3110	POSTAGE	12,000	11,000	11,000	11,000
12 559 3300	GAS, OIL, AND LUBRICANTS	10,000	10,000	10,000	10,000
12 559 3340	AMMUNITION	6,000	6,323	6,323	6,323
12 559 3350	ESTRAY EXPENSES	2,000	2,500	2,500	2,500
12 559 3360	BULLETPROOF VESTS - DONATIONS	5,000	5,000	5,000	5,000
12 559 3370	K-9 EXPENSES - DONATIONS	0	0	0	0
12 559 4200	TELEPHONE	49,500	0	19,500	22,000
12 559 4270	OUT OF COUNTY TRAVEL	3,000	3,000	3,000	3,000
12 559 4280	CONFERENCES, SCHOOLS & DUES	12,000	12,000	12,000	12,000
12 559 4281	OUT OF STATE TRAVEL	4,000	5,000	5,000	5,000
12 559 4282	MHMR TRANSPORTATION	0	0	0	0
12 559 4283	LOBBIST MEETINGS TRAVEL	0	0	0	0
12 559 4520	REPAIR OF EQUIPMENT	1,000	1,000	1,000	1,000
12 559 4540	REPAIR OF MOTOR VEHICLES	50,000	50,000	50,000	50,000
12 559 4550	BULLETPROOF WINDSHIELD - DONATIONS	0	59,500	59,500	59,500
12 559 4890	INVESTIGATIVE FUND	12,000	12,000	12,000	12,000
12 559 4895	DRUG AWARENESS / COMM. EDUCATION	500	500	500	500
12 559 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 559 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
12 559 5740	RADIO EQUIPMENT	5,000	5,000	5,000	5,000
12 559 5780	MOTOR VEHICLES	0	200,000	200,000	0
12 559 5790	MOTOR VEHICLE EQUIPMENT	35,000	40,000	40,000	40,000
12 559 5795	GRANT EXPENDITURES FURN & EQUIP	0	0	0	0
	TOTAL COUNTY SHERIFF EXPENSE	2,028,925	2,190,161	2,209,661	2,086,820
	TOTAL EXPENSES	2,028,925	2,190,161	2,209,661	2,086,820

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
 - JAIL

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 560 1040	SALARY, JAIL	1,948,105	1,943,300	1,943,300	2,038,840
12 560 1090	EXTRA LABOR	85,000	85,000	85,000	85,000
12 560 1095	HOLIDAY PAY	0	0	0	0
12 560 2010	SOCIAL SECURITY TAXES	155,533	155,165	155,165	162,474
12 560 2020	GROUP HEALTH & LIFE INSURANCE	516,123	547,898	547,898	547,898
12 560 2030	RETIREMENT	151,873	151,311	151,311	158,438
12 560 2050	UNIFORM ALLOWANCE	9,500	9,500	9,500	9,500
12 560 3100	OFFICE SUPPLIES	20,000	20,000	20,000	20,000
12 560 3101	MEDICAL EQUIPMENT/SUPPLIES	14,000	14,000	14,000	14,000
12 560 3120	PRISONER CLOTHING, LINEN	9,000	11,000	11,000	11,000
12 560 3125	PRISONER HOUSING	3,500	3,500	3,500	3,500
12 560 3350	NON FOOD SUPPLIES	60,000	60,000	70,000	70,000
12 560 3380	I. D. SUPPLIES	250	250	250	250
12 560 3392	FOOD FOR JAIL	220,000	220,000	220,000	220,000
12 560 3400	KITCHEN UTENSILS AND SUPPLIES	500	500	500	500
12 560 4050	MEDICAL - PRISONERS	275,000	275,000	275,000	275,000
12 560 4060	MEDICAL PRISONER - OTHER AGENCY	15,000	15,000	15,000	15,000
12 560 4280	CONFERENCES, SCHOOLS AND DUES	8,000	8,000	10,000	10,000
12 560 4520	REPAIR OF EQUIPMENT	6,000	6,000	6,000	6,000
12 560 4560	SECURITY SYSTEMS MAINTENANCE - JAIL	8,500	8,500	8,500	8,500
12 560 4600	EMPLOYEE PHYSICAL/MED TESTING	3,000	3,000	3,000	3,000
12 560 4630	DISHWASHER LEASE	4,000	4,000	4,000	4,000
12 560 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 560 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
12 560 5795	GRANT EXPENDITURES - SAVNS/APPRISS	8,015	8,015	8,015	8,015
TOTAL COUNTY SHERIFF - JAIL EXPENSE		<u>3,520,898</u>	<u>3,548,940</u>	<u>3,560,940</u>	<u>3,670,916</u>

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LIMESTONE COUNTY

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BUDGET

YEAR ENDING 9/30/2023

DEPT: GENERAL FUND EXPENSE - COUNTY SHERIFF
- DISPATCH

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 561 1040	SALARY, DISPATCH	622,798	625,200	625,200	655,330
12 561 1090	EXTRA LABOR	28,000	28,000	28,000	28,000
12 561 1095	HOLIDAY PAY	0	0	0	0
12 561 2010	SOCIAL SECURITY TAXES	49,786	49,970	49,970	52,275
12 561 2020	GROUP HEALTH & LIFE INSURANCE	168,530	178,906	178,906	178,906
12 561 2030	RETIREMENT	48,615	48,729	48,729	50,976
12 561 2050	UNIFORM ALLOWANCE	0	0	0	0
12 561 3100	OFFICE SUPPLIES	5,000	5,000	5,000	5,000
12 561 4200	TELEPHONE/INTERNET	9,100	0	1,360	1,360
12 561 4280	CONFERENCES, SCHOOLS AND DUES	6,000	6,000	6,000	6,000
12 561 4520	REPAIR OF EQUIPMENT	2,000	2,000	2,000	2,000
12 561 4530	PRE-EMPLOYMENT TESTING	700	700	700	700
12 561 4600	SOFTWARE & MAINTENANCE	2,000	3,000	3,000	3,000
12 561 5600	FURNITURE AND EQUIPMENT < \$5,000	2,000	2,000	2,000	2,000
12 561 5700	FURNITURE AND EQUIPMENT > \$5,000	77,491	10,720	10,720	10,720
TOTAL COUNTY SHERIFF - DISPATCH EXPENSE		<u>1,022,020</u>	<u>960,224</u>	<u>961,584</u>	<u>996,267</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - HIGHWAY PATROL

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 580 1050	SALARY, HWY PATROL CLERK	32,340	32,460	32,460	34,077
12 580 2010	SOCIAL SECURITY TAXES	2,474	2,483	2,483	2,607
12 580 2020	GROUP HEALTH & LIFE INSURANCE	10,533	11,182	11,182	11,182
12 580 2030	RETIREMENT	2,416	2,422	2,422	2,542
12 580 3100	OFFICE SUPPLIES	1,200	1,200	1,200	1,200
12 580 4200	TELEPHONE	1,650	1,650	0	0
12 580 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 580 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
12 580 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
	TOTAL HIGHWAY PATROL EXPENSE	<u>50,613</u>	<u>51,397</u>	<u>49,747</u>	<u>51,608</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023

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DEPT: GENERAL FUND EXPENSE - INDIGENT HEALTH CARE

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 635 1050	SALARY, CLERK	39,672	39,792	39,792	41,683
12 635 2010	SOCIAL SECURITY TAXES	3,035	3,044	3,044	3,189
12 635 2020	GROUP HEALTH & LIFE INSURANCE	10,533	11,182	11,182	11,182
12 635 2030	RETIREMENT	2,963	2,968	2,968	3,110
12 635 3100	OFFICE SUPPLIES	250	250	250	250
12 635 4050	ELIGIBLE EXPENSES	150,000	150,000	150,000	150,000
12 635 4200	TELEPHONE	800	800	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>222,354</u>	<u>223,137</u>	<u>222,337</u>	<u>224,513</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023

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DEPT: GENERAL FUND EXPENSE - EMERGENCY MANAGEMENT

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 640 1040	SALARY, EMERGENCY MGT COORDINATOR	57,910	58,030	58,030	60,830
12 640 2010	SOCIAL SECURITY TAXES	4,430	4,439	4,439	4,653
12 640 2020	GROUP HOSPITAL INSURANCE	10,533	11,182	11,182	11,182
12 640 2030	RETIREMENT	4,326	4,329	4,329	4,538
12 640 3100	OFFICE SUPPLIES	250	250	250	250
12 640 3110	POSTAGE	0	0	0	0
12 640 3140	HOMELAND SECURITY GRANT	45,000	0	0	0
12 640 4200	TELEPHONE	1,900	1,900	1,700	1,700
12 640 4260	TRAVEL	0	0	0	0
12 640 4500	EQUIPMENT REPAIR	2,000	2,000	2,000	2,000
12 640 4540	VEHICLE/TRUCK REPAIR	2,000	2,000	2,000	2,000
12 640 4635	EMERGENCY NOTIFICATION SYSTEM EXPENSE	179	179	179	179
12 640 5600	FURNITURE AND EQUIPMENT < 5000	0	0	0	0
12 640 5700	FURNITURE AND EQUIPMENT > 5000	0	0	0	0
	TOTAL EMERGENCY MANAGEMENT EXPENSE	<u>128,528</u>	<u>84,309</u>	<u>84,109</u>	<u>87,332</u>

* increased Salary for Dispatch Center FY 19-20

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE - COURT COORDINATOR

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 650 1050	SALARY, COORDINATOR	40,856	38,796	38,796	39,920
12 650 2010	SOCIAL SECURITY TAXES	3,125	2,968	2,968	3,054
12 650 2020	GROUP HEALTH & LIFE INSURANCE	10,533	11,182	11,182	11,182
12 650 2030	RETIREMENT	3,052	2,894	2,894	2,978
12 650 3100	OFFICE SUPPLIES	450	0	450	450
12 650 4260	TRAVEL	0	0	0	0
12 650 4280	CONFERENCES, SCHOOLS AND DUES	0	0	0	0
12 650 5700	FURNITURE AND EQUIPMENT				
TOTAL COURT COORDINATOR EXPENSE		<u>58,017</u>	<u>55,840</u>	<u>56,290</u>	<u>57,584</u>

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023

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DEPT: GENERAL FUND EXPENSE - COUNTY EXTENSION SERVICE

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 665 1050	SALARY, SECRETARY	32,971	33,091	33,091	34,733
12 665 1400	SALARY, EXTENSION AGENTS	31,347	31,348	31,348	32,915
12 665 2010	SOCIAL SECURITY TAXES	6,014	6,207	6,207	6,453
12 665 2020	GROUP HEALTH & LIFE INSURANCE	10,533	11,182	11,182	11,182
12 665 2030	RETIREMENT	5,873	6,053	6,053	6,292
12 665 3100	OFFICE SUPPLIES	1,200	1,200	1,200	1,200
12 665 3110	POSTAGE	150	150	150	150
12 665 3130	SPECIAL PROJECT SUPPLIES	600	600	600	600
12 665 3131	STOCK SHOWS	2,750	2,750	2,750	2,750
12 665 3132	4-H EVENTS	500	500	500	500
12 665 4200	TELEPHONE	400	400	0	0
12 665 4260	TRAVEL	14,300	16,700	16,700	16,700
12 665 4280	CONFERENCES, SCHOOLS AND DUES	1,500	2,000	2,000	2,000
12 665 4520	REPAIR OF EQUIPMENT	0	0	0	0
12 665 5600	FURNITURE AND EQUIPMENT < \$5,000	0	900	900	900
12 665 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL COUNTY EXTENSION SERVICE EXPENSE		<u>108,138</u>	<u>113,081</u>	<u>112,681</u>	<u>116,375</u>

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023

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DEPT: GENERAL FUND EXPENSE - TOTAL GENERAL FUND

DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
COUNTY JUDGE	235,960	233,894	234,379	240,350
COMMISSIONER'S COURT	956,381	955,757	955,757	968,373
COUNTY CLERK	526,805	543,438	542,688	544,762
VETERANS SERVICE OFFICER	22,777	22,163	22,163	23,163
NON-DEPARTMENTAL	1,071,100	1,928,200	1,928,200	1,959,200
DISTRICT CLERK	363,164	353,715	366,655	379,908
JUSTICE OF THE PEACE PRECINCT 1	128,853	126,767	127,857	132,710
JUSTICE OF THE PEACE PRECINCT 2	127,355	125,319	125,319	130,172
JUSTICE OF THE PEACE PRECINCT 3	125,425	126,344	126,414	131,267
JUSTICE OF THE PEACE PRECINCT 4	127,558	127,789	128,119	132,981
COUNTY ATTORNEY	676,736	61,031	687,231	713,387
ELECTIONS	153,260	147,022	146,222	148,563
COUNTY AUDITOR	262,247	265,375	264,925	275,096
COUNTY TREASURER	136,589	137,076	136,976	143,690
COUNTY TAX ASSESSOR/COLLECTOR	517,687	523,722	523,722	541,667
DATA PROCESSING	478,100	474,496	599,396	606,371
FACILITIES MANAGEMENT	503,952	532,629	522,729	529,746
SHOWBARN	116,008	118,517	118,262	133,515
CONSTABLE PRECINCT 1	70,704	75,630	70,186	72,580
CONSTABLE PRECINCT 2	68,820	74,658	68,502	70,896
CONSTABLE PRECINCT 3	70,766	68,898	68,933	71,327
CONSTABLE PRECINCT 4	71,043	72,306	70,175	72,569
COUNTY SHERIFF - LAW ENFORCEMENT	2,028,925	2,190,161	2,209,661	2,086,820
COUNTY SHERIFF - JAIL	3,520,898	3,548,940	3,560,940	3,670,916
COUNTY SHERIFF - DISPATCH	1,022,020	960,224	961,584	996,267
HIGHWAY PATROL	50,613	51,397	49,747	51,608
ADULT PROBATION - COUNTY PORTION	27,003	16,703	16,453	16,453
INDIGENT HEALTH CARE	222,354	223,137	222,337	224,513
EMERGENCY MANAGEMENT	128,528	84,309	84,109	87,332
COURT COORDINATOR	58,017	55,840	56,290	57,584
COUNTY EXTENSION SERVICE	108,138	113,081	112,681	116,375
TOTAL GENERAL FUND EXPENSE	13,977,783	14,338,539	15,108,612	15,330,161

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LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023
DEPT: ROAD AND BRIDGE FUND EXPENSE - REGULAR OPERATIONS

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
20 610 1020	SALARY, APPOINTED OFFICIAL	0	0	0	0
20 610 2040	SALARY, CONTRACT ENGINEER	20,000	20,000	20,000	20,000
20 610 1060	SALARY, LABORERS	1,311,882	1,312,884	1,312,884	1,376,488
20 610 1070	EXTRA LABOR (SEASONAL WORKERS)	15,000	15,000	15,000	15,000
20 610 1080	OVERTIME	8,500	8,500	8,500	8,500
20 610 2010	SOCIAL SECURITY TAXES	102,157	102,539	102,539	107,405
20 610 2020	GROUP HEALTH & LIFE INSURANCE	358,122	380,174	380,174	380,174
20 610 2030	RETIREMENT	98,633	99,993	99,993	104,738
20 610 2040	WORKERS COMPENSATION INSURANCE	35,000	35,000	35,000	35,000
20 610 2050	SHOP UNIFORMS	18,000	18,000	18,000	18,000
20 610 2060	UNEMPLOYMENT INSURANCE	3,000	3,000	3,000	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	250,000	450,000	400,000	400,000
20 610 3301	CULVERTS FOR RESALE	0	0	0	0
20 610 3351	ROAD MATERIALS	1,100,000	1,100,000	1,000,000	1,100,000
20 610 3352	BRIDGE AND CULVERT MATERIAL	225,000	350,000	350,000	350,000
20 610 3353	FENCING MATERIALS	2,500	3,000	2,500	2,500
20 610 3354	SHOP SUPPLIES	5,000	7,000	5,000	5,000
20 610 3640	BATTERIES, TIRES, AND TUBES	53,000	70,000	70,000	70,000
20 610 4200	TELEPHONE	3,600	3,600	3,000	3,000
20 610 4260	TRAVEL	0	0	0	0
20 610 4280	CONFERENCES, SCHOOLS, AND DUES	0	0	0	0
20 610 4410	UTILITIES	15,000	15,000	15,000	15,000
20 610 4430	DUMPING FEES	12,000	12,000	12,000	12,000
20 610 4510	REPAIR AND MAINTENANCE OF EQUIP	175,000	225,000	225,000	225,000
20 610 4600	EMPLOYMENT EXPENSE	2,500	2,500	2,500	2,500
20 610 4990	SIGNS AND SUPPLIES	7,500	10,000	7,500	7,500
20 610 5600	FURNITURE AND EQUIPMENT < \$5,000	0	1,500	1,500	1,500
20 610 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
20 610 5720	COMPUTERS AND SOFTWARE	7,000	7,000	7,000	7,000
20 610 5785	ROAD VEHICLES	40,000	80,000	40,000	40,000
20 610 5790	ROAD EQUIPMENT	400,000	500,000	400,000	400,000
20 610 5902	ROAD DAMAGES REIMB. EXPENSE	0	0	0	0
20 610 6000	CONTINGENCIES -	250,000	250,000	250,000	300,000
TOTAL R & B - REGULAR OPER. EXPENSE		<u>4,524,893</u>	<u>5,088,190</u>	<u>4,792,590</u>	<u>5,015,805</u>

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: COUNTY AIRPORT FUND EXPENSE

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
25 661 3100	OFFICE SUPPLIES	0	0	0	0
25 661 3300	FUEL FOR RESALE	0	0	0	0
25 661 3400	OIL FOR RESALE	0	0	0	0
25 661 3460	MOWING EXPENSE/MAINTENANCE	0	0	0	0
25 661 4100	SECURITY EXPENSE	0	0	0	0
25 661 4200	TELEPHONE	0	0	0	0
25 661 4201	ADVERTISING	0	0	0	0
25 661 4260	TRAVEL	0	0	0	0
25 661 4280	CONFERENCES, SCHOOLS, AND DUES	0	0	0	0
25 661 4410	UTILITIES	2,800	2,800	2,800	2,800
25 661 4500	BUILDING MAINTENANCE	0	0	0	0
25 661 4511	RUNWAYS AND TAXIWAYS	0	0	0	0
25 661 4530	COMMUNICATIONS	0	0	0	0
25 661 4531	GRANT EXPENSE - RAMP	12,000	12,000	12,000	12,000
25 661 4540	REPAIRS: TRACTOR AND MOWER	250	250	250	250
25 661 4550	REPAIR LIGHTING SYSTEM	0	0	0	0
25 661 4700	FUEL FLOWAGE COMMISSION	0	0	0	0
25 661 4900	AIRPORT INSURANCE	1,800	1,800	1,800	1,800
25 661 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
25 661 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL COUNTY AIRPORT EXPENSE		16,850	16,850	16,850	16,850

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: WATER CONSERVATION FUND EXPENSE - DAM MAINTENANCE

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
33 670 3353	REPAIR SERVICES	15,000	15,000	15,000	15,000
33 670 4570	DAM MAINTENANCE	0		0	0
TOTAL WATER CONSERVATION FUND EXPENSE		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: JURY FUND EXPENSE
 DISTRICT COURT

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
34 435 1010	SUPPLEMENTS, APPEALS JUDGE	2,600	2,600	2,600	2,600
34 435 1017	SALARY SUPPLEMENT, JUDGE 77TH J.D.	8,240	8,240	8,240	8,652
34 435 1018	SALARY SUPPLEMENT, JUDGE 87TH J.D.	4,120	4,120	4,120	4,120
34 435 1100	SALARY, COURT REPORTER 77TH J.D.	46,108	46,228	46,228	48,493
34 435 1101	SALARY, COURT REPORTER 87TH J.D.	17,989	17,989	17,989	18,888
34 435 1105	SALARY, COURT COORDINATOR	40,557	40,677	40,677	42,625
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	8,952	8,970	8,970	9,393
34 435 2020	GROUP HEALTH & LIFE INSURANCE	31,599	33,545	33,545	33,545
34 435 2030	RETIREMENT	7,818	7,825	7,825	8,206
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	1,500	2,500	2,500	2,500
34 435 3110	POSTAGE	1,000	1,000	1,000	1,000
34 435 3330	FOOD FOR JURORS	1,000	1,000	1,000	1,000
34 435 4000	ATTORNEY FEES - CRIMINAL (CR)	110,000	110,000	110,000	110,000
34 435 4010	ATTORNEY FEES - CPS	39,000	60,000	60,000	60,000
34 435 4015	ATTORNEY FEES - ATTORNEY GENERAL (AG)	6,500	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)	16,000	12,000	12,000	12,000
34 435 4100	SPECIAL COURT COSTS	12,000	12,000	12,000	12,000
34 435 4110	REGIONAL PUBLIC DEFENDER-CAPITAL CASES	20,000	25,000	25,000	25,000
34 435 4200	TELEPHONE	700	700	700	700
34 435 4261	TRAVEL, 87TH J.D. COURT REPORTER	100	100	100	100
34 435 4280	CONFERENCES, SCHOOLS, AND DUES	1,500	1,500	1,500	1,500
34 435 4520	REPAIR OF EQUIPMENT	3,000	3,000	3,000	3,000
34 435 4970	VITAL STATISTICS	25,000	25,000	25,000	25,000
34 435 4971	TENTH ADMINISTRATIVE DISTRICT	3,000	3,000	3,000	3,000
34 435 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
34 435 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
34 435 5720	SOFTWARE	0	0	0	0
34 435 5730	COMPUTER EQUIPMENT	0	1,000	1,000	1,000
TOTAL DISTRICT COURT EXPENSE		438,032	462,744	462,744	469,072

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: JUVENILE PROBATION FUND EXPENSE
 JUVENILE PROBATION - COUNTY PORTION

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
41 570 1020	SALARY - CHIEF, JPO, AR, JISP	95,002	95,842	95,842	116,126
41 570 1030	SALARY, FISCAL OFFICER	8,222	8,222	8,222	8,634
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, PART-TIME SECRETARY	0	0	0	0
41 570 1090	SALARY, DETENTION SUPERVISOR	48,047	48,167	48,167	51,315
41 570 1095	SALARY, TRANSPORT OFFICER	0	0	0	4,000
41 570 2010	SOCIAL SECURITY TAXES	29,395	29,395	29,395	31,314
41 570 2020	GROUP HEALTH & LIFE INSURANCE	65,131	67,090	67,090	69,688
41 570 2030	RETIREMENT	28,857	28,857	28,857	30,741
41 570 2040	WORKERS COMPENSATION INSURANCE	6,000	6,000	6,000	6,000
41 570 2060	UNEMPLOYMENT INSURANCE	1,153	1,153	1,153	1,228
41 570 2090	LIABILITY INSURANCE	0	0	0	
41 570 3100	OFFICE SUPPLIES	5,000	5,000	5,000	5,000
41 570 3120	CLOTHING ALLOWANCE	1,500	1,500	1,500	1,500
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	4,500	4,500	4,500	4,500
41 570 4050	PSY EVAL/MEDICAL/DENTAL	8,000	8,000	8,000	8,000
41 570 4080	DRUG ALCOHOL TESTING	1,250	1,250	1,250	1,250
41 570 4085	PROFESSIONAL AND CONTRACT SERVICES	110,000	110,000	110,000	110,000
41 570 4200	TELEPHONE	7,000	7,000	7,000	7,000
41 570 4260	TRAVEL	0	0	0	0
41 570 4280	CONFERENCES, SCHOOLS, AND DUES	8,500	8,500	8,500	8,500
41 570 4520	REPAIR OF EQUIPMENT	5,000	5,000	5,000	5,000
41 570 4530	MISCELLANEOUS	0	0	0	5,000
41 570 5600	FURNITURE AND EQUIPMENT <\$5,000	5,000	5,000	5,000	5,000
41 570 5700	FURNITURE AND EQUIPMENT >\$5,000	40,500	40,500	40,500	0
TOTAL JUVENILE FUND - COUNTY PORTION EXPENSE		<u>492,057</u>	<u>494,976</u>	<u>494,976</u>	<u>493,796</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 9/30/2023
 DEPT: JUVENILE PROBATION FUND EXPENSE
 JUVENILE PROBATION - STATE PORTION

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
STATE AID - BASIC PROBATION SUPERVISION					
42 570 1020	SALARY, CHIEF PROBATION OFFICER	55,728	55,728	55,728	55,728
42 570 1030	SALARY, ASST CJPO	22,000	22,000	22,000	26,000
42 570 1035	SALARY, DRUG COUNSELOR	0	0	0	0
42 570 1040	SALARY, JPO	44,000	44,000	44,000	44,000
42 570 1060	SALARY, JPO/JSO DETENTION	0	0	0	0
42 570 1080	SALARY, PART TIME SECRETARY	19,000	19,000	19,000	19,000
42 570 1080	SALARY, DETENTION SUPERVISOR	0	0	0	0
STATE AID - COMMUNITY PROGRAMS					
42 571 1030	SALARY, ASSISTANT CJPO	10,013	10,013	10,013	10,013
42 571 1035	SALARY, DRUG COUNSELOR	15,704	15,704	15,704	18,500
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 & POST ADJUDICATION					
42 572 1060	SALARY, DETENTION/TRANSPORT OFFICER	46,512	46,512	46,512	36,000
42 572 2020	HEALTH & LIFE INSURANCE	0	0	0	0
42 572 4085	PROFESSIONAL & CONTRACT SERVICES	105,114	105,114	105,114	134,545
STATE AID - COMMITMENT DIVERSION					
42 573 1030	SALARY, JPO	0	0	0	0
42 573 4085	PROFESSIONAL & CONTRACT SERVICES	11,740	11,740	11,740	0
STATE AID - MENTAL HEALTH					
42 574 1030	SALARY, JPO	0	0	0	0
42 574 4085	PROFESSIONAL & CONTRACT SERVICES	14,101	14,101	14,101	0
TITLE IV E RESERVE					
42 575 1035	TITLE IV E - SALARY	0	0	0	0
42 577 4089	GRANT C - DIVERSIONARY PLACEMENTS SECURE	0	0	0	0
42 578 4280	GRANT R - CONFERENCE, SCHOOLS & DUES	3,832	3,832	3,832	4,024
42 578 4050	GRANT R - PSY. EVALUATIONS/NON RESIDENTAL	0	0	0	0
TOTAL JUVENILE FUND - STATE PORTION		376,366	376,366	376,366	376,432
EXPENSE					

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

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LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: JUVENILE PROBATION FUND EXPENSE
 JUVENILE PROBATION - FEES

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ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
43 570 3110	POSTAGE	0	0	0	0
43 570 4085	PROFESSIONAL AND CONTRACT SERVICES	0	0	0	0
43 570 4200	TELEPHONE	0	0	0	0
43 570 4990	MISCELLANEOUS	0	0	0	0
43 570 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
43 570 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL JUVENILE PROBATION FEES EXPENSE		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

BUDEXP23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: GENERAL FUND EXPENSE
 ADULT PROBATION - COUNTY PORTION

PAGE: 60

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
12 590 1030	FISCAL OFFICER	3,000	3000	3,000	3,000
12 590 2010	S/S TAX	230	230	230	230
12 590 2030	RETIREMENT	223	224	224	224
12 590 3100	OFFICE SUPPLIES	300	300	300	300
12 590 4200	TELEPHONE	250	250	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	23,000	12,700	12,700	12,700
TOTAL ADULT PROBATION - COUNTY PORTION		27,003	16,703	16,453	16,453

BUDEXP23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: JUDICIAL DISTRICT FUND EXPENSE
 ADULT PROBATION - SUPERVISION

PAGE: 69

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
44 590 1020	SALARY, CHIEF PROBATION OFFICER	62,562	62,682	62,682	64,362
44 590 1030	SALARY, PROBATION OFFICERS	270,567	271,647	271,647	283,167
44 590 1050	SALARY, SECRETARY	70,767	70,887	70,887	75,567
44 590 1500	SALARY, PROGRAM WAGES	0	0	0	0
44 590 2010	SOCIAL SECURITY TAXES	30,292	30,292	30,292	31,732
44 590 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
44 590 2030	RETIREMENT	83,323	83,323	83,323	87,285
44 590 2060	UNEMPLOYMENT INSURANCE	960	960	960	960
44 590 3100	OFFICE SUPPLIES	18,004	18,004	18,004	23,316
44 590 3101	OFFENDER MEDICAL	1,500	1,500	1,500	1,500
44 590 3102	OFFENDER TRANSPORTATION	0	0	0	0
44 590 3105	SUPPLIES - TESTING	12,800	12,800	12,800	14,675
44 590 3106	SUPPLIES - PROGRAMS EXPENSE	0	0	0	0
44 590 4010	AUDIT FEES	7,000	7,000	7,000	7,000
44 590 4011	FISCAL SERVICES FEES	1,241	1,241	1,241	1,554
44 590 4085	CONTRACT SERVICES	7,940	7,940	7,940	10,340
44 590 4086	BONDS & LIABILITY INSURANCE	7,000	7,000	7,000	7,000
44 590 4090	COMPUTER SERVICES	22,000	22,000	22,000	22,000
44 590 4100	LEGAL FEES	5,000	5,000	5,000	5,000
44 590 4200	TELEPHONE, LONG DISTANCE/INTERNET	0	0	0	1,200
44 590 4260	TRAVEL	12,480	12,480	12,480	12,480
44 590 4280	SCHOOLS	7,000	7,000	7,000	7,000
44 590 5600	FURNITURE AND EQUIPMENT < \$5,000	12,100	12,100	12,100	18,100
44 590 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
	TOTAL ADULT PROBATION - SUPERVISION EXPENSE	<u>632,536</u>	<u>633,856</u>	<u>633,856</u>	<u>674,238</u>

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

BUDEXP23

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023
DEPT: JUDICIAL DISTRICT FUND EXPENSE
COMMUNITY SERVICE RESTITUTION & SUBSTANCE ABUSE COUNSELING

PAGE: 62

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<u>COMMUNITY SERVICE RESTITUTION</u>					
46 591 1020	SALARY, PROBATION OFFICER	68,034	68,034	68,034	71,634
46 591 2010	SOCIAL SECURITY TAXES	5,102	5,102	5,102	5,373
46 591 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
46 591 2030	RETIREMENT	14,035	14,035	14,035	14,778
46 591 2060	UNEMPLOYMENT INSURANCE	0	0	0	0
46 591 3100	OFFICE SUPPLIES	0	0	0	0
46 591 4010	AUDIT FEE	0	0	0	0
46 591 4011	FISCAL SERVICE FEE	0	0	0	0
46 591 4260	TRAVEL	0	0	0	0
46 591 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
46 591 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
	TOTAL CONTRACT SERVICES FOR OFFENDERS	87,171	87,171	87,171	91,785
<u>COUNSELING ONLY PROGRAM</u>					
46 594 1020	SALARY, PROBATION OFFICER	38,372	38,372	38,372	39,972
46 594 2010	SOCIAL SECURITY TAXES	2,780	2,780	2,780	2,998
46 594 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
46 594 2030	RETIREMENT	7,646	7,646	7,646	8,246
46 594 2060	UNEMPLOYMENT INSURANCE	120	120	120	120
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	78,918	78,918	78,918	81,336
<u>PRE-TRIAL DIVERSION</u>					
46 595 1020	SALARY, PROBATION OFFICER	20,854	20,854	20,854	21,454
46 595 1030	SALARY, PROBATION OFFICER	20,522	20,522	20,522	21,122
46 595 2010	SOCIAL SECURITY TAXES	3,103	3,103	3,103	3,193
46 595 2020	GROUP HEALTH & LIFE INSURANCE	0	0	0	0
46 595 2030	RETIREMENT	8,535	8,535	8,535	11,019
46 595 2060	UNEMPLOYMENT INSURANCE	0	0	0	0
46 595 3100	OFFICE /COMPUTER SUPPLIES	0	0	0	0
46 595 4260	TRAVEL	1,500	1,500	1,500	0
46 595 5600	FURNITURE & EQUIP < 5000	0	0	0	0
	TOTAL CONTRACT SERVICES FOR OFFENDERS	56,864	56,864	56,864	56,788

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

BUDEXP23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: LAW LIBRARY FUND EXPENSE

PAGE: 63

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
47 476 4281	SUBSCRIPTIONS AND UPDATES	5,000	5,000	5,000	5,000
47 476 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
47 476 5700	FURNITURE AND EQUIPMENT > \$5,000	7,000	0	0	0
47 476 5900	LAW BOOKS	11,000	11,000	10,000	10,000
TOTAL LAW LIBRARY FUND EXPENSE		<u>23,000</u>	<u>16,000</u>	<u>15,000</u>	<u>15,000</u>

LGC 323.021 COUNTY LAW LIBRARY

BUDEXP23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: FORFEITURE ACCOUNT - FEDERAL

PAGE: 64

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
50 559 4280	CONFERENCES, SCHOOLS AND DUES	3,000	3,000	3,000	3,000
50 559 4890	INVESTIGATIVE USE	5,000	5,000	5,000	5,000
50 559 4990	COUNTY SHERIFF - MISCELLANEOUS	2,000	2,000	2,000	2,000
50 559 5600	FURNITURE AND EQUIPMENT < \$5,000	0	0	0	0
50 559 5700	FURNITURE AND EQUIPMENT > \$5,000	0	0	0	0
TOTAL FEDERAL FORFEITURE EXPENSE		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

CCP CHAPTER 59
 CCP CHAPTER 18

BUDEXP23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: FORFEITURE ACCOUNT - STATE

PAGE: 65

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
51 559 3100	OFFICE SUPPLIES	0	0	0	0
51 559 3300	VEHICLE FUEL AND MAINTENANCE	0	0	0	0
51 559 4280	CONFERENCES, SCHOOLS AND DUES	0	0	0	0
51 559 4890	INVESTIGATIVE USE	0	0	0	0
51 559 4990	MISCELLANEOUS	15,000	15,000	15,000	15,000
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>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

CCP CHAPTER 59
 CCP CHAPTER 18

BUDEXP23

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

PAGE: 66

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
70 510 1000	REPAIR PROJECTS	100,000	100,000	150,000	150,000
70 510 1100	CAPITAL OUTLAY - BUILDING (FAIRGROUNDS)	0	0	0	0
70 510 1150	CAPITAL OUTLAY - (COMMUNICATION SYSTEM)	99,982	140,000	140,000	140,000
70 510 1200	REFURBISH COURTHOUSE - GRANT	271,103	75,000	0	0
TOTAL CAPITAL PROJECT FUND EXPENSE		<u>471,085</u>	<u>215,000</u>	<u>140,000</u>	<u>290,000</u>

BUDEXP23

LIMESTONE COUNTY
BUDGET
YEAR ENDING 9/30/2023
DEPT: CAPITAL PROJECTS - LCLEC - LEASE FUND APPROPRIATION

PAGE: 67

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
71 510 1150	LCLEC-RENTAL PAYMENT-DEBT SERVICE	0	850,000	850,000	850,000
71 510 1160	CAPITAL EXPENSES	0			
	TOTAL CAPITAL PROJECT FUND EXPENSE	<u>0</u>	<u>850,000</u>	<u>850,000</u>	<u>850,000</u>

BUDEXP23

LIMESTONE COUNTY
 BUDGET
 YEAR ENDING 9/30/2023
 DEPT: JAIL & DETENTION FACILITY FUND EXPENSE

PAGE: 68

ACCOUNT NUMBER	DESCRIPTION	2021/2022 APPROVED BUDGET	2022/2023 REQUESTED BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
75 559 1010	SALARY, ELECTED OFFICIAL	24,000	24,000	24,000	24,000
75 559 1020	SALARY, FISCAL OFFICER	4,800	4,800	4,800	4,800
75 559 2010	SOCIAL SECURITY TAXES	2,203	2,203	2,203	2,203
75 559 2030	RETIREMENT	2,151	2,152	2,152	2,152
75 559 3101	LEASE PAYMENT (PHASE I)	0	0	0	0
75 559 3200	LEASE PAYMENT (PHASE II)	0	0	0	0
75 559 3202	MANAGEMENT CONTRACT	0	0	0	0
75 559 3203	SPECIAL PROGRAM COST	0	0	0	0
75 559 3205	GENERAL FUND FEE	0	0	0	0
75 559 3208	DEBT RESERVE REPLACEMENT	0	0	0	0
75 559 3210	TRUSTEE FEE	0	0	0	0
75 559 3212	PROFESSIONAL FEES	0	0	0	0
75 559 3215	SPECIAL RESERVE ACCOUNT	0	0	0	0
75 559 4200	TELEPHONE	0	0	0	0
75 559 4410	UTILITIES	0	0	0	0
75 559 4500	REPAIR & MAINTENANCE	0	0	0	0
75 559 4912	INSURANCE - BUILDING - THEFT & FIRE	1,300	1,300	1,300	1,300
75 559 5700	FURNITURE & EQUIPMENT - PROJECT WORK	0	0	0	0
	TOTAL JAIL & DETENTION CTR. EXPENSE	<u>34,455</u>	<u>34,455</u>	<u>34,455</u>	<u>34,455</u>

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

COUNTY OF LIMESTONE

2547293405

Taxing Unit Name

Phone (area code and number)

200 W State St

co.limestone.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 2,012,187,744
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,012,187,744
4.	2021 total adopted tax rate.	\$ 0.6995 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: -\$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: -\$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 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.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,012,187,744
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 0 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 4,944,940 C. Value loss. Add A and B. ⁶	\$ 4,944,940
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 13,736,583 B. 2022 productivity or special appraised value: - \$ 183,900 C. Value loss. Subtract B from A. ⁷	\$ 13,552,683
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 18,497,623
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,993,690,121
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 13,945,862
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 13,945,862
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,187,030,720 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 2,187,030,720

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 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	\$ 13,267,473
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 13,267,473
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,200,298,193
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 13,971,892
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 13,971,892
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 2,186,326,301
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.6378 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.6818 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.6995 /\$100
29.	2021 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> .	\$ 2,012,187,744

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 14,075,253
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 0	
	B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 0	
	C. 2021 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. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0	
	E. Add Line 30 to 31D.	\$ 14,075,253
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,186,326,301
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.6437 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 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. \$ 98,818	
	B. 2021 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. - \$ 87,421	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0005 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0005 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 546,616	
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 561,684	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ -0.0007 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code § 26.044

²⁵ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose</p> <p style="text-align: right;">\$ <u>247,368</u></p> <p>B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$ <u>188,788</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ <u>0.0026</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ <u>0.0004</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.0004</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p style="text-align: right;">\$ <u>0</u></p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p style="text-align: right;">\$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p style="text-align: right;">\$ <u>0</u></p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p style="text-align: right;">\$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">\$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.6446</u> /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 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 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p style="text-align: right;">\$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.6446</u> /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.6671</u> /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ _____ 0</p>	\$ _____ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ 0.00 %</p> <p>B. Enter the 2021 actual collection rate. 0.00 %</p> <p>C. Enter the 2020 actual collection rate. 0.00 %</p> <p>D. Enter the 2019 actual collection rate. 0.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	0.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,200,298,193
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.6671 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.7130 /\$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,200,298,193
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.6818 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.6818 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.7130 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.7130 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,200,298,193
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.7130 /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0253 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0247 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.0500 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.7630 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.6890 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,200,298,193
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0227 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.7117 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.7463 /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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 /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.7463 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,993,690,121
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 14,878,909
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,186,326,301
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.7630 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.6818 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.7630 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 0.7117 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here

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

sign here

Stacy L Hall
Taxing Unit Representative

8/5/22
Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

2022 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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 2,005,137,409
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,005,137,409
4.	2021 total adopted tax rate.	\$ 0.0234 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 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.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,005,137,409
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 0 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 5,131,084 C. Value loss. Add A and B. ⁶	\$ 5,131,084
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 13,736,583 B. 2022 productivity or special appraised value: - \$ 183,900 C. Value loss. Subtract B from A. ⁷	\$ 13,552,683
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 18,683,767
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,986,453,642
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 464,830
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 464,830
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,180,241,847 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 2,180,241,847

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 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	\$ 13,252,473
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 13,252,473
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,193,494,320
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 13,955,658
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 13,955,658
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 2,179,538,662
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.0213 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.6818 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.0234 /\$100
29.	2021 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> .	\$ 2,005,137,409

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 469,202
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 0	
	B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 0	
	C. 2021 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. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0	
	E. Add Line 30 to 31D.	\$ 469,202
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,179,538,662
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0215 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 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. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. 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 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.0215 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 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 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____ 0.0215 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.0222 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41. Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$ _____ 0/\$100
42. Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0 D. Subtract amount paid from other resources - \$ _____ 0 E. Adjusted debt. Subtract B, C and D from A.		\$ _____ 0
43. Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹		\$ _____ 0
44. Adjusted 2022 debt. Subtract Line 43 from Line 42E.		\$ _____ 0
45. 2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ _____ 0% B. Enter the 2021 actual collection rate. _____ 0% C. Enter the 2020 actual collection rate. _____ 0% D. Enter the 2019 actual collection rate. _____ 0% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹		_____ 0%
46. 2022 debt adjusted for collections. Divide Line 44 by Line 45E.		\$ _____ 0
47. 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ 2,193,494,320
48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ _____ 0/\$100
49. 2022 voter-approval tax rate. Add Lines 41 and 48.		\$ 0.0222/\$100
D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.7130 /\$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,200,298,193
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.6818 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.6818 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.7130 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.7130 /\$100

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,200,298,193
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.7130 /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0253 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0247 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.0500 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.7630 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.6890 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,200,298,193
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0227 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.7117 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(B-a)
⁴⁵ Tex. Tax Code § 26.063(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.7463</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ <u>0</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.7463</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,993,690,121</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>14,878,909</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,186,326,301</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.7630</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>0.6818</u> /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate	\$ <u>0.7630</u> /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ <u>0.7117</u> /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here

Stacy L. Hall, Tax A/C

Printed Name of Taxing Unit Representative

sign here

Stacy L. Hall
Taxing Unit Representative

8/5/22
Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

2022 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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 2,012,187,744
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,012,187,744
4.	2021 total adopted tax rate.	\$ 0.0249 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 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.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,012,187,744
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 0 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 4,944,940 C. Value loss. Add A and B. ⁶	\$ 4,944,940
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 13,736,583 B. 2022 productivity or special appraised value: - \$ 183,900 C. Value loss. Subtract B from A. ⁷	\$ 13,552,683
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 18,497,623
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,993,690,121
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 496,428
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 496,428
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,187,030,720 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 2,187,030,720

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 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 \$ <u>13,267,473</u> B. 2022 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>13,267,473</u>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,200,298,193</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>13,971,892</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>13,971,892</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,186,326,301</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.0227</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ <u>0.6818</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.0249</u> /\$100
29.	2021 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> .	\$ <u>2,012,187,744</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 501,034
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021.	+ \$ 0
	B. 2021 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 2022 captured appraised value in Line 18D, enter 0.	- \$ 0
	C. 2021 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. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 0
	E. Add Line 30 to 31D.	\$ 501,034
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,186,326,301
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0229 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 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. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	\$ 0
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

²³ (Reserved for expansion)

²⁴ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ <u> 0</u></p> <p>B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u> 0</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u> 0</u>/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u> 0</u>/\$100</p>	\$ <u> 0</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u> 0</u></p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u> 0</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u> 0</u>/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u> 0</u>/\$100</p>	\$ <u> 0</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. 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 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u> </u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u> </u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u> 0</u>/\$100</p>	\$ <u> 0</u> /\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. \$ <u> 0.0229</u>/\$100</p>	\$ <u> 0.0229</u> /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 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 2021, 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 40A by Line 32 and multiply by \$100 \$ <u> 0</u>/\$100</p> <p>C. Add Line 40B to Line 39. \$ <u> 0.0229</u>/\$100</p>	\$ <u> 0.0229</u> /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u> 0.0237</u> /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 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, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</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, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ _____ 0</p>	
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ _____ 0%</p> <p>B. Enter the 2021 actual collection rate. _____ 0%</p> <p>C. Enter the 2020 actual collection rate. _____ 0%</p> <p>D. Enter the 2019 actual collection rate. _____ 0%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	_____ 0%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,200,298,193
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.0237 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.7130</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,200,298,193</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0</u> /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.6818</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.6818</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.7130</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.7130</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,200,298,193</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.7130</u> /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0253 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0247 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.0500 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.7630 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6890 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,200,298,193
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0227 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.7117 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.7463</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ <u>0</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.7463</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,993,690,121</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>14,878,909</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,186,326,301</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.7630</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.6818 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27

Voter-approval tax rate. \$ 0.7630 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 67

De minimis rate. \$ 0.7117 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

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

sign here ▶ *Stacy L Hall*
Taxing Unit Representative

8/15/22
Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)