

**PANOLA COUNTY, TEXAS
Adopted 2024 Budget**

AUG 15 2023

BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS
BY B. Davis DEPUTY

Texas Local Government Code Sec. 111.008 & 111.009

1. This budget will raise more revenue from property taxes than last year's budget by \$2,985,801 or by 12%, and of that amount \$69,172 is tax revenue to be raised from new property added to the tax roll this year.

2. The record vote of each member of the Commissioners' Court by name voting on the adoption of the budget.

Name	Vote
County Judge Rodger McLane	YES
Billy Alexander Pct.1 Commissioner	YES
David Cole Pct.2 Commissioner	YES
Craig Lawless Pct.3 Commissioner	YES
Dale LaGrone Pct.4 Commissioner	YES

3. Panola County Property tax rates adopted or calculated for 2022 and 2023.

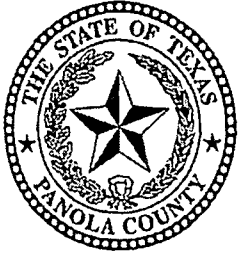
Rate	2022	2023
Property Tax Rate	.45926	.39335
No-New-Revenue Rate	.40782	.3794
No-New-Revenue maintenance & Operations Tax Rate	.40782	.3794
Voter-Approval Tax Rate	.48928	.39335
Debt Rate	-0-	-0-

1. The total amount of bonds and other debt obligations owed by Panola County.

-0-

**PANOLA COUNTY, TEXAS
2024 BUDGET
TABLE OF CONTENTS**

TRANSMITTAL LETTER	i
BUDGET CERTIFICATE	ii
REVENUE AND EXPENDITURES BY FUND	1-3
FUND BALANCE ESTIMATES	4
DEPARTMENTAL AND FUND SUMMARY OF BUDGETED EXPENDITURES	5-6
FIVE YEAR SUMMARY OF REVENUES AND EXPENDITURES	7
PROPERTY VALUES AND AD VALOREM TAX REVENUE	8
TAX RATE AND COLLECTION HISTORY	9
STATEMENT OF INDEBTEDNESS & DEBT SERVICE REQUIREMENTS	10
2022 PANOLA COUNTY BUDGET	11-69
APPENDIX	



County of Panola

110 S. Sycamore • Room 216-A
Carthage • Texas 75633
Phone 903-693-0391 • Fax 903-693-2726

County Judge
Rodger G. McLane

County Commissioners
Billy Alexander, Pct. #1
David Cole, Pct. #2
Craig Lawless, Pct. #3
Dale LaGrone, Pct. #4

Gentlemen,

I am pleased to present the fiscal year 2024 budget to you for approval.

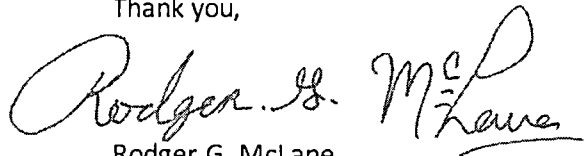
Panola County has been blessed with abundant natural resources which in turn allows this Court to provide a level of services to our citizens unknown to surrounding counties. With that, this year's tax rate will raise nearly \$3,000,000 (three million) more than last years without any increase on our citizenry. This is attributed to the ever-increasing property values our local market has seen in the past few years. In total, tax valuation increased by 27 percent over last year's accounting.

This budget will provide a 5 percent pay increase across the board for all employees and elected officials. Similarly, this budget will account for a Weights & Measurements Officer, a floating secretary, and a full-time position in the office of Justice of the Peace 1&4.

In closing, I urge the adoption and approval of this budget for fiscal year 2024, and as always, appreciate your insight on any matter before the Court.

Should you have any questions, please do not hesitate to contact me.

Thank you,


Rodger G. McLane

BUDGET CERTIFICATE

Budget of PANOLA COUNTY, TEXAS

Budget year from January 1, 2024 to December 31, 2024

THE STATE OF TEXAS XX

COUNTY OF PANOLA XX

We, Rodger McLane, County Judge; Bobbie Davis, County Clerk; and Jennifer Stacy, County Auditor of Panola County, Texas do hereby certify that the attached budget is a true and correct copy of the budget of Panola County, Texas as passed and approved by the Commissioners' Court of said County on the August 15, 2023 as the same appears on file in the office of the County Clerk of said County.


COUNTY JUDGE

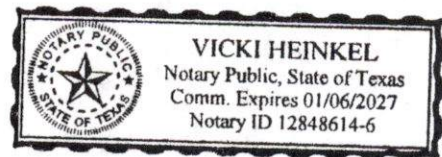

COUNTY AUDITOR


COUNTY CLERK

SUBSCRIBED AND SWORN TO before me, the undersigned authority, this the 15th day of August 2023.

Vicki Heinkel
Notary Public in and for the State of Texas

My Commission Expires: 1-6-2027



**PANOLA COUNTY, TEXAS
2024 BUDGET SUMMARY**

FUND NUMBER	100	130	140	150	160	162	165	166
FUND NAME	GENERAL	LAW LIBRARY	COUNTY JUVENILE DELINQUENCY PREVENTION	COURTHOUSE SECURITY	RECORDS MANAGEMENT	COUNTY & DISTRICT COURT TECHNOLOGY	COURT RECORD PRESERVATION	DISTRICT COURT RECORDS TECHNOLOGY
RevCategory: 310 - TAX RECEIPTS	19,897,151							
RevCategory: 321 - VEHICLE TAXES & LICENSES								
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS	503,892							
RevCategory: 340 - CHARGES FOR SERVICES	816,200	12,000		24,784	6,800	150	1,790	600
RevCategory: 350 - FINES								
RevCategory: 360 - MISCELLANEOUS REVENUES	854,507	575	1	1,942	60	1	10	
REVENUE TOTALS	22,071,750	12,575	1	26,726	6,860	151	1,800	600
ExpCategory: 510 - PERSONAL SERVICES	7,503,874			20,046	4,118			
ExpCategory: 520 - BENEFITS	6,443,367			6,680	742			
ExpCategory: 530 - SUPPLIES	336,239	12,575						
ExpCategory: 540 - OTHER SERVICES AND CHARGES	6,015,952		1		2,000		1,800	
ExpCategory: 550 - CAPITAL OUTLAY	4,804,156					151		600
EXPENDITURE TOTALS	25,103,588	12,575	1	26,726	6,860	151	1,800	600

**PANOLA COUNTY, TEXAS
2024 BUDGET SUMMARY**

FUND NUMBER	168	170	175	180	200	300	813	881
FUND NAME	DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	COUNTY CLERK RECORDS PRESERVATION	ARCHIVE FEES	JUSTICE COURT TECHNOLOGY	ROAD & BRIDGE	FM & LATERAL ROAD	AMERICAN RESCUE PLAN	CHILD PROTECTIVE SERVICES
RevCategory: 310 - TAX RECEIPTS					7,021,614	699,822		
RevCategory: 321 - VEHICLE TAXES & LICENSES					350,000			
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS					74,000		-	
RevCategory: 340 - CHARGES FOR SERVICES	600	121,350	35,000	4,488				
RevCategory: 350 - FINES					354,000			
RevCategory: 360 - MISCELLANEOUS REVENUES	-	4,050	554	694	252,080	21,674	10,000	30,000
REVENUE TOTALS	600	125,400	35,554	5,182	8,051,694	721,496	10,000	30,000
ExpCategory: 510 - PERSONAL SERVICES					2,158,171	96,570		
ExpCategory: 520 - BENEFITS					1,910,029	126,776		
ExpCategory: 530 - SUPPLIES					860,076	81,000		
ExpCategory: 540 - OTHER SERVICES AND CHARGES	600	125,400	35,554		950,006	554,150	179,495	58,000
ExpCategory: 550 - CAPITAL OUTLAY				5,182	3,046,758	83,000	800,000	
EXPENDITURE TOTALS	600	125,400	35,554	5,182	8,925,040	941,496	979,495	58,000

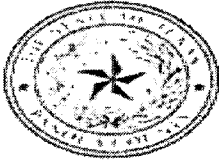
**PANOLA COUNTY, TEXAS
2024 BUDGET SUMMARY**

FUND NUMBER	883	885	920	940	950	968		
FUND NAME	HEALTH FUND	AIRPORT	ROAD BOND 1971	PERMANENT IMPROVEMENT	JAIL IMPROVEMENT FUND	PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST	ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS	TOTAL
RevCategory: 310 - TAX RECEIPTS								27,618,587
RevCategory: 321 - VEHICLE TAXES & LICENSES								350,000
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS	25,000					49,000		651,892
RevCategory: 340 - CHARGES FOR SERVICES								1,023,762
RevCategory: 350 - FINES								354,000
RevCategory: 360 - MISCELLANEOUS REVENUES	25,000	95,810	1,250	1,000	1	2,188,437	(1,918,437)	1,569,209
REVENUE TOTALS	50,000	95,810	1,250	1,000	1	2,237,437	(1,918,437)	31,567,450
ExpCategory: 510 - PERSONAL SERVICES								9,782,779
ExpCategory: 520 - BENEFITS						2,237,437	(1,888,437)	8,836,594
ExpCategory: 530 - SUPPLIES								1,289,890
ExpCategory: 540 - OTHER SERVICES AND CHARGES	50,000	115,000					(30,000)	8,057,958
ExpCategory: 550 - CAPITAL OUTLAY		270,050	1,250	231,000	1			9,242,148
EXPENDITURE TOTALS	50,000	385,050	1,250	231,000	1	2,237,437	(1,918,437)	37,209,369

**PANOLA COUNTY, TEXAS
2024 ESTIMATED FUND BALANCES**

Fund	Estimated Beginning Fund Balance	Total Proposed Revenues	Total Proposed Expenses	Estimated Ending Fund Balance
100 - GENERAL	21,300,000	22,071,750	25,103,588	18,268,162
130 - LAW LIBRARY	94,462	12,575	12,575	94,462
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUN	167	1	1	167
150 - COURTHOUSE SECURITY	250,032	26,726	26,726	250,032
160 - RECORDS MANAGEMENT	31,372	6,860	6,860	31,372
162 - COUNTY & DISTRICT COURT T	7,913	151	151	7,913
165 - COURT RECORD PRESERVATION	15,787	1,800	1,800	15,787
166 - DISTRICT COURT RECORDS TECHNOLOGY	23,940	600	600	23,940
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESE	18,960	600	600	18,960
170 - COUNTY CLERK RECORDS PRES	633,109	125,400	125,400	633,109
175 - ARCHIVE FEES	465,844	35,554	35,554	465,844
180 - JUSTICE COURT TECHNOLOGY	106,253	5,182	5,182	106,253
200 - ROAD & BRIDGE	7,800,000	8,051,694	8,925,040	6,926,654
300 - FM & LATERAL	1,900,000	721,496	941,496	1,680,000
813-AMERICAN RESCUE PLAN	979,495	10,000	979,495	10,000
881 - CHILD PROTECTIVE SERVICES	146,922	30,000	58,000	118,922
883 - HEALTH FUND	3,925,896	50,000	50,000	3,925,896
885 - AIRPORT	388,427	95,810	385,050	99,187
920 - ROAD BOND 1971	304,614	1,250	1,250	304,614
940 - PERMANENT IMPROVEMENT	239,371	1,000	231,000	9,371
950 - JAIL IMPROVEMENT FUND	477	1	1	477
968 - PANOLA COUNTY RETIREE HEA	37,319,361	2,237,437	2,237,437	37,319,361
TRANSFER BETWEEN FUNDS				-
	75,952,402	33,485,887	39,127,806	70,310,483

**PANOLA COUNTY, TEXAS
2024 FUND AND DEPARTMENT EXPENDITURE SUMMARY**



	Page Number	Department	ADOPTED BUDGET
Fund: 100 - GENERAL			
	12	400 - COUNTY JUDGE	302,654
	13	401 - COMMISSIONERS	439,442
	14	403 - COUNTY CLERK	500,844
	15	405 - VETERANS SERVICE OFFICE	158,522
	16	407 - AIRPORT	171,960
	17	408 - INFORMATION TECHNOLOGY DEPART	100,790
	18	409 - MISC & NON DEPARTMENTAL	4,238,736
	19	426 - COUNTY COURT AT LAW	487,318
	20	435 - DISTRICT COURT	193,070
	21	450 - DISTRICT CLERK	457,694
	22	455 - JUSTICE OF THE PEACE PCT 1 & 4	294,290
	23	457 - JUSTICE OF THE PEACE PCT 2 & 3	262,852
	24	465 - JUDICIAL	154,787
	25	477 - CRIMINAL DISTRICT ATTORNEY	713,122
	26	478 - LAWSUITS VS COUNTY	11,000
	27	490 - ELECTIONS	99,541
	28	491 - ELECTIONS ADMINISTRATION	162,857
	29	495 - COUNTY AUDITOR	389,564
	30	497 - COUNTY TREASURER	274,526
	31	499 - TAX COLLECTOR AND ASSESSOR	674,269
	32	510 - BUILDING MAINTENANCE	4,910,617
	33	543 - FIRE PROTECTION	18,000
	34-35	560 - SHERIFF	4,861,492
	35-36	570 - CORRECTIONS / JAIL	2,694,006
	37	575 - FIRE MARSHAL/EMERG MGT	225,993
	38	580 - HIGHWAY PATROL	76,771
	39	581 - CONSTABLE PCT 2 AND 3	242,357
	40	585 - CONSTABLE PCT 1 & 4	196,533
	41	595 - ENVIRONMENTAL PROTECTION	300,000
	42	646 - HEALTH AND PAUPERS CARE	896,000
	43	650 - LIBRARY	433,451
	44	661 - YOUTH PROGRAMS	17,000
	45	665 - AGRICULTURE EXTENSION SERVICE	143,530
Fund: 100 - GENERAL Total:			25,103,588
Fund: 130 - LAW LIBRARY			
	46	420 - LAW LIBRARY	12,575
Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND			
	47	810 - JUVENILE PROBATION	1
Fund: 150 - COURTHOUSE SECURITY			
	48	640 - COURTHOUSE SECURITY	26,726
Fund: 160 - RECORDS MANAGEMENT			
	49	660 - RECORDS MANAGEMENT	6,860
Fund: 162 - COUNTY & DISTRICT COURT TECHNOLOGY			
	50	660 - COUNTY & DISTRICT COURT TECHNOLOGY	151

**PANOLA COUNTY, TEXAS
2024 FUND AND DEPARTMENT EXPENDITURE SUMMARY**

Fund: 165 - COURT RECORD PRESERVATION	51	660 - COURT RECORD PRESERVATION	<u>1,800</u>
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY	52	660 - DISTRICT COURT RECORDS TECHNOLOGY	<u>600</u>
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	53	660 - DISTRICT CLERK RECORDS MANAGEMENT	<u>600</u>
Fund: 170 - COUNTY CLERK RECORDS PRES	54	670 - COUNTY CLERK RECORDS PRES	<u>125,400</u>
Fund: 175 - ARCHIVE FEES	55	660 - ARCHIVE FEES	<u>35,554</u>
Fund: 180 - JUSTICE COURT TECHNOLOGY	56	640 - JUSTICE COURT TECHNOLOGY	<u>5,182</u>
Fund: 200 - ROAD & BRIDGE	58	621 - PRECINCT #1	2,381,839
	58	622 - PRECINCT #2	1,736,507
	59	623 - PRECINCT #3	2,241,906
	60	624 - PRECINCT #4	<u>2,564,788</u>
Fund: 200 - ROAD & BRIDGE Total:			8,925,040
Fund: 300 - FM & LATERAL	61	629 - FM & LATERAL MAINTENANCE	<u>941,496</u>
Fund: 813- AMERICAN RESCUE PLAN	62	460- FEDERAL GRAND	<u>979,495</u>
Fund: 881 - CHILD PROTECTIVE SERVICES	63	646 - CHILD PROTECTIVE SERVICES	<u>58,000</u>
Fund: 883 - HEALTH FUND	64	648 - HEALTH FUND	<u>50,000</u>
Fund: 885 - AIRPORT	65	750 - AIRPORT	<u>385,050</u>
Fund: 920 - ROAD BOND 1971	66	696 -ROAD BOND 1971	<u>1,250</u>
Fund: 940 - PERMANENT IMPROVEMENT	67	697 - PERMANENT IMPROVEMENT	<u>231,000</u>
Fund: 950 - JAIL IMPROVEMENT FUND	68	570 - JAIL IMPROVEMENT FUND	<u>1</u>
Fund: 968 - PANOLA COUNTY RETIREE HEALTH	69	668 - RETIREE HEALTH BENEFITS TRUST	<u>2,237,437</u>
ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS			(1,918,437)
Report Total:			<u><u>37,209,369</u></u>

**PANOLA COUNTY, TEXAS
FIVE YEAR SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ORIGINAL BUDGET 2023	PROPOSED BUDGET 2024	BUDGET ADOPTED BY COMMISSIONERS COURT 2023
RECEIPTS						
AD VALOREM TAXES	21,628,160	22,807,911	23,652,616	24,632,786	27,618,587	27,618,587
MOTOR VEHICLE TAXES & LICENSES	270,300	361,345	361,270	350,000	350,000	350,000
INTERGOVERNMENTAL RECEIPTS	707,800	1,876,918	2,732,261	616,502	651,892	651,892
CHARGES FOR SERVICES	1,089,535	1,056,952	1,136,214	992,852	1,023,762	1,023,762
FINES	320,343	325,738	386,940	354,000	354,000	354,000
MISCELLANEOUS	4,345,507	6,228,531	5,678,816	772,629	1,569,209	1,569,209
TOTAL RECEIPTS	28,361,645	32,657,395	33,948,117	27,718,769	31,567,450	31,567,450
EXPENDITURES						
PERSONAL SERVICES (SALARIES & WAGES)	7,500,408	7,581,500	7,909,519	9,029,531	9,779,661	9,782,779
BENEFITS	8,744,636	9,397,545	9,488,413	8,819,532	8,835,294	8,836,594
SUPPLIES	782,112	922,802	1,110,561	1,152,409	1,289,890	1,289,890
OTHER SERVICES AND CHARGES	5,133,393	4,883,807	5,083,467	6,783,004	8,030,538	8,057,958
CAPITAL OUTLAY & CONSTRUCTION	3,014,945	5,534,537	5,294,661	3,982,263	9,242,148	9,242,148
DEBT SERVICE	-	-	-	-	-	-
TOTAL EXPENDITURES	25,175,494	28,320,191	28,886,621	29,766,739	37,177,531	37,209,369

**PANOLA COUNTY, TEXAS
PROPERTY VALUES AND AD VALOREM TAX REVENUE
ESTIMATION FOR BUDGET YEAR 2024**

	GENERAL FUND	ROAD & BRIDGE FUND	F.M. AND LATERAL ROAD	TOTAL
ASSESSED VALUE	7,577,685,554	7,577,685,554	7,577,685,554	
LESS: VALUE OF EXEMPTIONS FOR HOMESTEAD, ELDERLY, DISABLED VETERANS, AND, FREEZE TAXABLE, ETC.	485,145,230	485,145,230	494,623,500	
TAXABLE VALUE FOR EACH	7,092,540,324	7,092,540,324	7,083,062,054	
TAX RATES FOR 2023 BUDGET YEAR	0.28337	0.10000	0.00998	0.39335
ADVALOREM TAXES TO BE LEVIED FOR EACH TAX	20,098,132	7,092,540	706,890	27,897,562
LESS: ESTIMATED UNCOLLECTABLES & CHARGES 2024 BUDGET YEAR LEVY	200,981	70,925	7,069	278,975
LESS: ESTIMATED DISCOUNTS FOR EARLY PAYMENT OF 2024 BUDGET YEAR LEVY	502,453	177,314	17,672	697,439
LESS: ESTIMATED DELINQUENT TAXES, 2024 BUDGET YEAR LEVY	100,491	35,463	3,534	139,488
PLUS: ESTIMATED COLLECTIONS OF PRIOR YEARS DELINQUENT TAXES, PENALTIES, INTEREST	602,944	212,776	21,207	836,927
TOTAL ESTIMATED CASH COLLECTION OF AD VALOREM TAXES, 2024 BUDGET YEAR	19,897,151	7,021,614	699,822	27,618,587

PANOLA COUNTY, TEXAS
 AD VALOREM TAX RATE AND COLLECTION HISTORY
 TAX ROLL YEAR 2014-2022
 ESTIMATES FOR 2024 BUDGET

TAX ROLL YEARS	2014	2015	2016	2017	2018	2019	2020	2021	2022	BUDGET YEAR 2024 TAX ROLL YEAR 2023
TAX RATES										
GENERAL FUND	0.3348	0.3473	0.4367	0.4473	0.4578	0.4202	0.4600	0.40402	0.31870	0.28337
REGULAR ROAD & BRIDGE	0.1210	0.1225	0.1455	0.1349	0.1335	0.1160	0.1375	0.15350	0.12921	0.10000
SPECIAL ROAD & BRIDGE	-	-	-	-	-	-	-	-	-	-
FARM TO MARKET & LATERAL ROAD	0.0136	0.0139	0.0161	0.0161	0.0167	0.0152	0.0160	0.01497	0.01135	0.00998
TOTAL OPERATING TAX RATE	0.4694	0.4837	0.5983	0.5983	0.6080	0.5514	0.6135	0.57249	0.45926	0.39335
DEBT SERVICE LEVY	-	-	-	-	-	-	-	-	-	-
TOTAL TAX RATE	0.4694	0.4837	0.5983	0.5983	0.6080	0.5514	0.6135	0.57249	0.45926	0.39335
ASSESSED VALUATION - TAXABLE	4,370,010,636	4,331,139,823	3,425,290,417	3,355,981,305	3,311,695,722	3,984,233,407	3,575,080,684	4,052,835,804	5,587,297,633	7,092,540,324
ADVALOREM TAXES LEVIED	21,460,930	21,338,275	21,149,892	20,076,037	21,083,217	21,624,075	21,454,962	23,321,895	27,687,457	27,897,562
COLLECTIONS, DISCOUNTS, ADJUST. CURRENT LEVY	20,940,280	20,783,808	20,456,482	19,078,999	20,193,930	20,255,868	20,753,540	22,925,844	27,190,830	26,781,660
PERCENT LEVY COLLECTED, DISCOUNTED & ADJUST.	97.57	97.40	96.72	95.03	95.78	93.67	96.73	98.00	98.00	96.00
DELINQ. TAX COLLECTIONS, PENALTIES & INTEREST, & REFUNDS	486,491	429,004	411,796	590,499	195,371	241,721	673,472	547,136	297,937	836,927
TOTAL TAX COLLECTIONS, DISCOUNTS & ADJUST.	21,426,982	21,212,812	20,868,278	19,669,498	20,389,301	20,497,589	21,427,012	23,472,980	27,488,767	27,618,587
PERCENT COLLECTED, DISCOUNTED & ADJUST.	99.84	99.41	98.67	97.98	96.71	94.79	99.87	98.46	99.28%	99.00
OUTSTANDING DELINQUENT TAXES	1,138,007	1,263,470	1,545,084	1,951,623	1,074,122	865,397	1,000,322	907,983	1,007,744	

**PANOLA COUNTY, TEXAS
STATEMENT OF INDEBTEDNESS
OR DEBT SERVICE REQUIREMENTS**

PANOLA COUNTY HAS NO DEBT



Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
100 - GENERAL				
310 - TAX RECEIPTS				
100-310-41101	CURRENT PROPERTY TAX LEVY	15,714,802.35	16,560,247	19,294,207
100-310-41102	DELINQUENT PROPERTY TAX LEVY	951,671.37	534,202	602,944
310 - TAX RECEIPTS Totals:		16,666,473.72	17,094,449	19,897,151
330 - INTERGOVERNMENTAL RECEIPTS				
100-330-41011	TAX COLLECTING CHARGE SCHOOLS	120,206.50	120,206	120,206
100-330-41021	TAX COLLECTING CHARGE CITIES	12,475.00	12,475	12,475
100-330-41050	CITY PUBLIC LIBRARY	164,690.00	175,956	176,685
100-330-41055	HOUSING PRISONERS	6,280.00	11,417	-
100-330-41060	LAW ENFORCEMENT OFFICER STANDARD	5,432.63	6,000	5,337
100-330-41065	FIRE MARSHAL	-	25,000	25,000
100-330-41090	STATE JUDICIAL	63,000.00	109,200	109,200
100-330-41130	STATE VOTER REGISTRATION	3,037.92	2,145	-
100-330-41140	ELECTIONS	66,911.00	-	-
100-330-41165	SAVNS PROGRAM	6,441.40	2,494	4,989
100-330-41170	INDIGENT DEFENSE SERVICES GRANT	28,983.00	20,000	20,000
100-330-41180	FERAL HOG GRANT	9,995.90	-	-
100-330-41186	STATE 911	30,000.00	30,000	30,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		517,453.35	514,893	503,892
340 - CHARGES FOR SERVICES				
100-340-41000	COUNTY JUDGE	207.00	6,000	200
100-340-42002	COUNTY SHERIFF	25,555.66	20,000	20,000
100-340-44000	COUNTY CLERK	278,311.69	176,000	200,000
100-340-45004	TAX ASSESSOR COLLECTOR	441,317.22	400,000	420,000
100-340-46000	DISTRICT ATTORNEY	1,387.46	1,000	1,000
100-340-47000	DISTRICT CLERK	50,011.50	67,000	60,000
100-340-49000	COUNTY TREASURER	15,156.07	18,000	15,000
100-340-49500	JUSTICE OF THE PEACE FEES	77,182.56	133,100	100,000
340 - CHARGES FOR SERVICES Totals:		889,129.16	821,100	816,200
360 - MISCELLANEOUS REVENUES				
100-360-41001	INTEREST EARNINGS	573,911.50	638,359	660,549
100-360-41020	MISCELLANEOUS REVENUE	308,164.04	173,268	125,000
100-360-41041	VITAL ARCHIVE - COUNTY CLERK	2,085.25	500	2,000
100-360-41051	JUDICIARY SUPPORT FEE	110.32	1,000	100
100-360-41052	JUROR DONATION TO VETERANS SERVICE OFFICE	1,120.00	-	-
100-360-41062	TIME PAYMENT EFTIC	558.38	500	500
100-360-41091	EXPOSITION BUILDING	2,000.00	-	-
100-360-41100	HOSPITAL COLLECTIONS	210.00	-	-
100-360-41112	CHILD ABUSE PREVENTION	36.71	-	100
100-360-41114	CHILD SAFETY FEE	34,253.50	34,000	34,000
100-360-41164	MISCELLANEOUS UNCLAIMED FUNDS	1,075.87	-	-
100-360-41190	CLC JUSTICE OF THE PEACE FEES	7,504.62	7,000	7,000
100-360-41191	COURT FACILITY FEE	9,338.00	7,000	9,058
100-360-41192	LANGUAGE ACCESS FUND	2,604.00	2,200	2,200
100-360-41194	COUNTY JURY FUND	3,585.00	3,000	3,000
100-360-41196	COURT INITIATED GUARDIANSHIP	3,840.00	3,000	3,000
100-360-41197	JUSTICE COURT SUPPORT FEE	8,299.92	8,000	8,000
360 - MISCELLANEOUS REVENUES Totals:		958,697.11	877,827	854,507
100 - GENERAL REVENUE Totals:		19,031,753.34	19,308,269	22,071,750

<u>Account Number</u>	<u>Account Name</u>	<u>2022 ACTUALS</u>	<u>2023 CURRENT</u>	<u>2024 ADOPTED</u>
100 - GENERAL Expense				
400 - COUNTY JUDGE				
	510 - PERSONAL SERVICES			
100-400-51010	ELECTED OFFICIALS	74,000.00	77,000	80,850
100-400-51012	JUDICIAL SUPPLEMENT	-	25,200	25,200
100-400-51030	ADMINISTRATIVE ASSISTANT	48,257.00	51,257	53,820
100-400-51070	FLOATING SECRETARY	-	21,900	29,656
	510 - PERSONAL SERVICES Totals:	122,257.00	175,357	189,526
	520 - BENEFITS			
100-400-52010	SOCIAL SECURITY TAXES	9,287.96	12,199	14,499
100-400-52020	GROUP MEDICAL & LIFE INSURANCE	26,520.99	38,160	29,200
100-400-52030	RETIREMENT & DEATH BENEFITS	29,329.31	38,343	45,240
100-400-52040	WORKERS COMPENSATION	362.04	216	801
100-400-52060	UNEMPLOYMENT INSURANCE	124.34	158	200
100-400-52070	OTHER POST EMPLOYMENT BENEFITS	12,225.92	15,346	15,988
	520 - BENEFITS Totals:	77,850.56	104,422	105,928
	530 - SUPPLIES			
100-400-53100	OFFICE SUPPLIES & REPAIRS	1,826.93	2,115	2,750
100-400-53120	LAW BOOKS	-	-	500
	530 - SUPPLIES Totals:	1,826.93	2,115	3,250
	540 - OTHER SERVICES AND CHARGES			
100-400-54200	COMMUNICATION TELEPHONE	83.10	400	400
100-400-54270	CONFERENCES AND DUES	960.00	3,000	3,000
100-400-54990	MISCELLANEOUS	65.59	100	100
	540 - OTHER SERVICES AND CHARGES Totals:	1,108.69	3,500	3,500
	550 - CAPITAL OUTLAY			
100-400-55270	FURNITURE & EQUIPMENT	482.49	1,085	450
	550 - CAPITAL OUTLAY Totals:	482.49	1,085	450
	400 - COUNTY JUDGE Totals:	203,525.67	286,479	302,654

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
401 - COMMISSIONERS				
	510 - PERSONAL SERVICES			
100-401-51010	ELECTED OFFICIALS	240,000.00	252,000	264,600
	510 - PERSONAL SERVICES Totals:	240,000.00	252,000	264,600
	520 - BENEFITS			
100-401-52010	SOCIAL SECURITY TAXES	17,931.52	19,280	20,244
100-401-52020	GROUP MEDICAL & LIFE INSURANCE	55,428.08	58,320	58,400
100-401-52030	RETIREMENT & DEATH BENEFITS	57,576.16	60,484	63,164
100-401-52040	WORKERS COMPENSATION	143.60	200	1,324
100-401-52070	OTHER POST EMPLOYMENT BENEFITS	24,000.32	25,201	26,460
	520 - BENEFITS Totals:	155,079.68	163,485	169,592
	540 - OTHER SERVICES AND CHARGES			
100-401-54200	COMMUNICATION TELEPHONE	-	100	-
100-401-54270	CONFERENCES AND DUES	4,388.56	5,000	5,000
100-401-54990	MISCELLANEOUS	-	100	100
	540 - OTHER SERVICES AND CHARGES Totals:	4,388.56	5,200	5,100
	550 - CAPITAL OUTLAY			
100-401-55270	FURNITURE & EQUIPMENT	-	150	150
	550 - CAPITAL OUTLAY Totals:	-	150	150
401 - COMMISSIONERS Totals:		399,468.24	420,835	439,442

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
403 - COUNTY CLERK				
	510 - PERSONAL SERVICES			
100-403-51010	ELECTED OFFICIALS	60,000.00	63,000	66,150
100-403-51040	DEPUTIES	143,395.27	155,460	164,537
	510 - PERSONAL SERVICES Totals:	203,395.27	218,460	230,687
	520 - BENEFITS			
100-403-52010	SOCIAL SECURITY TAXES	13,678.79	16,716	17,651
100-403-52020	GROUP MEDICAL & LIFE INSURANCE	69,285.10	72,900	73,000
100-403-52030	RETIREMENT & DEATH BENEFITS	48,794.64	52,433	55,069
100-403-52040	WORKERS COMPENSATION	469.40	550	1,157
100-403-52060	UNEMPLOYMENT INSURANCE	272.64	275	331
100-403-52070	OTHER POST EMPLOYMENT BENEFITS	20,339.60	21,847	23,071
	520 - BENEFITS Totals:	152,840.17	164,721	170,279
	530 - SUPPLIES			
100-403-53100	OFFICE SUPPLIES & REPAIRS	7,541.84	10,000	10,000
	530 - SUPPLIES Totals:	7,541.84	10,000	10,000
	540 - OTHER SERVICES AND CHARGES			
100-403-54200	COMMUNICATION TELEPHONE	-	500	-
100-403-54270	CONFERENCES AND DUES	2,061.62	3,000	3,000
100-403-54360	RENTALS MICROFILMING & INDEXING	67,319.56	76,000	76,000
100-403-54620	COPY MACHINE RENTALS & SUPPLIES	1,972.96	5,000	2,500
100-403-54990	MISCELLANEOUS	-	250	250
	540 - OTHER SERVICES AND CHARGES Totals:	71,354.14	84,750	81,750
	550 - CAPITAL OUTLAY			
100-403-55270	FURNITURE & EQUIPMENT	9,090.67	8,128	8,128
	550 - CAPITAL OUTLAY Totals:	9,090.67	8,128	8,128
403 - COUNTY CLERK Totals:		444,222.09	486,059	500,844

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
405 - VETERANS SERVICE OFFICE				
	510 - PERSONAL SERVICES			
100-405-51020	APPOINTED OFFICIAL	43,137.00	46,138	48,445
100-405-51050	SECRETARIES	32,761.95	37,648	39,845
	510 - PERSONAL SERVICES Totals:	75,898.95	83,786	88,290
	520 - BENEFITS			
100-405-52010	SOCIAL SECURITY TAXES	5,680.03	6,411	6,756
100-405-52020	GROUP MEDICAL & LIFE INSURANCE	27,714.04	29,160	29,200
100-405-52030	RETIREMENT & DEATH BENEFITS	18,208.04	20,110	21,076
100-405-52040	WORKERS COMPENSATION	179.48	200	443
100-405-52060	UNEMPLOYMENT INSURANCE	129.94	120	177
100-405-52070	OTHER POST EMPLOYMENT BENEFITS	7,589.98	8,379	8,830
	520 - BENEFITS Totals:	59,501.51	64,380	66,482
	530 - SUPPLIES			
100-405-53100	OFFICE SUPPLIES & REPAIRS	1,200.00	400	400
	530 - SUPPLIES Totals:	1,200.00	400	400
	540 - OTHER SERVICES AND CHARGES			
100-405-54200	COMMUNICATION TELEPHONE	-	300	-
100-405-54270	CONFERENCES AND DUES	-	2,000	2,000
100-405-54860	PROGRAMMING & COMPUTER SERVICES	-	900	900
100-405-54990	MISCELLANEOUS	95.80	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	95.80	3,400	3,100
	550 - CAPITAL OUTLAY			
100-405-55270	FURNITURE & EQUIPMENT	600.00	250	250
	550 - CAPITAL OUTLAY Totals:	600.00	250	250
405 - VETERANS SERVICE OFFICE Totals:		137,296.26	152,216	158,522

<u>Account Number</u>	<u>Account Name</u>	<u>2022 ACTUALS</u>	<u>2023 CURRENT</u>	<u>2024 ADOPTED</u>
407 - AIRPORT				
	510 - PERSONAL SERVICES			
100-407-51160	AIRPORT MANAGER	44,054.40	47,071	49,822
100-407-51650	TRAVEL ALLOWANCE	1,200.00	1,200	-
	510 - PERSONAL SERVICES Totals:	45,254.40	48,271	49,822
	520 - BENEFITS			
100-407-52010	SOCIAL SECURITY TAXES	3,462.17	3,693	3,812
100-407-52020	GROUP MEDICAL & LIFE INSURANCE	13,857.02	14,580	14,600
100-407-52030	RETIREMENT & DEATH BENEFITS	10,856.62	11,586	11,893
100-407-52040	WORKERS COMPENSATION	479.64	525	550
100-407-52060	UNEMPLOYMENT INSURANCE	93.50	100	100
100-407-52070	OTHER POST EMPLOYMENT BENEFITS	4,525.39	4,828	4,983
	520 - BENEFITS Totals:	33,274.34	35,312	35,938
	530 - SUPPLIES			
100-407-53100	OFFICE SUPPLIES & REPAIRS	58.26	1,280	1,500
100-407-53560	REPAIR AND MAINTENANCE SUPPLIES	1,103.56	1,400	1,400
	530 - SUPPLIES Totals:	1,161.82	2,680	2,900
	540 - OTHER SERVICES AND CHARGES			
100-407-54150	PROFESSIONAL SERVICES	4,784.40	3,000	3,000
100-407-54200	COMMUNICATION TELEPHONE	1,171.18	1,700	2,300
100-407-54430	UTILITIES	14,302.55	12,945	15,000
100-407-54480	CONTRACTOR SERVICES	422.50	3,000	3,000
100-407-54540	PARTS REPAIRS GAS AND TRANS.EXP	-	-	2,000
100-407-54610	RENTALS & LEASES	975.00	1,800	18,000
	540 - OTHER SERVICES AND CHARGES Totals:	21,655.63	22,445	43,300
	550 - CAPITAL OUTLAY			
100-407-55270	FURNITURE & EQUIPMENT	140.53	16,932	40,000
	550 - CAPITAL OUTLAY Totals:	140.53	16,932	40,000
407 - AIRPORT Totals:		101,486.72	125,640	171,960

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
408 - INFORMATION TECHNOLOGY DEPARTMENT				
	510 - PERSONAL SERVICES			
100-408-51020	IT COORDINATOR	52,500.00	55,500	58,275
	510 - PERSONAL SERVICES Totals:	52,500.00	55,500	58,275
	520 - BENEFITS			
100-408-52010	SOCIAL SECURITY	4,016.31	4,246	4,551
100-408-52020	GROUP MEDICAL & LIFE INSURANCE	13,857.02	14,580	14,600
100-408-52030	RETIREMENT & DEATH BENEFITS	12,594.83	13,321	14,198
100-408-52040	WORKERS COMPENSATION	121.16	150	298
100-408-52060	UNEMPLOYMENT INSURANCE	99.60	111	120
100-408-52070	OTHER POST EMPLOYMENT BENEFITS	5,250.00	5,551	5,948
	520 - BENEFITS Totals:	35,938.92	37,959	39,715
	530 - SUPPLIES			
100-408-53100	OFFICE SUPPLIES	484.73	500	500
	530 - SUPPLIES Totals:	484.73	500	500
	540 - OTHER SERVICES AND CHARGES			
100-408-54270	CONFERENCES AND DUES	37.44	1,284	1,300
	540 - OTHER SERVICES AND CHARGES Totals:	37.44	1,284	1,300
	550 - CAPITAL OUTLAY			
100-408-55270	FURNITURE & EQUIPMENT	1,534.04	1,000	1,000
	550 - CAPITAL OUTLAY Totals:	1,534.04	1,000	1,000
408 - INFORMATION TECHNOLOGY DEPARTMENT Totals:		90,495.13	96,243	100,790

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
409 - MISC & NON DEPARTMENTAL				
	510 - PERSONAL SERVICES			
100-409-51120	EMERGENCY MANAGEMENT COORDINATOR	49,099.25	-	-
100-409-51800	BENEFITS TERMINATION PAY	4,242.93	12,000	12,000
	510 - PERSONAL SERVICES Totals:	53,342.18	12,000	12,000
	520 - BENEFITS			
100-409-52010	SOCIAL SECURITY TAXES	3,663.65	1,377	918
100-409-52020	GROUP MEDICAL & LIFE INSURANCE	8,589.23	17,770	-
100-409-52030	RETIREMENT & DEATH BENEFITS	12,796.76	4,319	2,865
100-409-52040	WORKERS COMPENSATION	37.44	1,000	1,000
100-409-52060	UNEMPLOYMENT INSURANCE	2,980.80	5,000	5,000
100-409-52070	OTHER POST EMPLOYMENT BENEFITS	4,267.33	1,800	1,800
100-409-52130	OPTIONAL RETIREMENT CONTRIBUTION	550,000.00	550,000	550,000
100-409-52140	RETIREE MEDICAL INS TRUST CONTRIB	1,124,315.00	1,124,315	721,293
	520 - BENEFITS Totals:	1,706,650.21	1,705,581	1,282,876
	540 - OTHER SERVICES AND CHARGES			
100-409-54010	OUTSIDE AUDIT	72,050.00	70,000	90,000
100-409-54060	APPRAISAL DISTRICT	277,332.28	290,000	300,000
100-409-54070	ECONOMIC DEVELOPMENT/ CHAMBER OF	64,345.12	14,300	14,760
100-409-54071	ECONOMIC DEVELOPMENT MATCH (ETEDD)	3,333.36	3,900	3,900
100-409-54080	CONTINGENCY	-	97,053	500,000
100-409-54101	COMPUTER SERVICES & SUPPLIES	480,013.69	669,018	1,250,000
100-409-54110	DUES MEMBERSHIP & FEES STATE & NA	11,046.00	7,700	10,000
100-409-54120	INSURANCE/ LIAB. FIRE ETC.	423,622.40	400,395	405,500
100-409-54150	PROFESSIONAL SERVICES	81,509.43	76,000	76,000
100-409-54200	COMMUNICATION TELEPHONE	47,424.99	75,000	60,000
100-409-54250	EMERGENCY MANAGEMENT	5,684.01	-	-
100-409-54300	ADVERTISING & PUBLICATIONS	11,725.75	10,000	12,000
100-409-54420	POSTAGE	38,809.29	37,000	40,000
100-409-54490	PHYSICALS & DRUG SCREEN TESTING	5,826.00	6,000	6,000
100-409-54550	SOIL & CONSERVATION DIST. CONTRAC	2,000.00	2,000	3,500
100-409-54620	COPY MACHINE RENTALS & SUPPLIES	21,523.79	24,000	24,000
100-409-54870	ANIMAL CONTROL	67,159.00	111,371	108,636
100-409-54900	HISTORICAL MARKERS	-	1,000	1,000
100-409-54910	HISTORICAL COMMISSION	4,046.80	6,564	6,564
100-409-54940	LOSS CONTROL	-	500	500
100-409-54990	MISCELLANEOUS	2,877.12	4,500	4,500
	540 - OTHER SERVICES AND CHARGES Totals:	1,620,329.03	1,906,301	2,916,860
	550 - CAPITAL OUTLAY			
100-409-55270	FURNITURE & EQUIPMENT	46,597.44	18,913	27,000
	550 - CAPITAL OUTLAY Totals:	46,597.44	18,913	27,000
409 - MISC & NON DEPARTMENTAL Totals:		3,426,918.86	3,642,795	4,238,736

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
426 - COUNTY COURT AT LAW				
	510 - PERSONAL SERVICES			
100-426-51010	ELECTED OFFICIALS	190,400.00	175,000	175,000
100-426-51100	COURT REPORTER	67,567.00	70,567	74,096
100-426-51180	COURT COORDINATOR	44,101.00	47,101	49,457
	510 - PERSONAL SERVICES Totals:	302,068.00	292,668	298,553
	520 - BENEFITS			
100-426-52010	SOCIAL SECURITY TAXES	19,385.27	22,621	22,841
100-426-52020	GROUP MEDICAL & LIFE INSURANCE	41,561.46	43,740	43,800
100-426-52030	RETIREMENT & DEATH BENEFITS	72,466.06	70,963	71,266
100-426-52040	WORKERS COMPENSATION	697.08	750	1,494
100-426-52060	UNEMPLOYMENT INSURANCE	176.43	150	248
100-426-52070	OTHER POST EMPLOYMENT BENEFITS	30,206.71	29,567	29,856
	520 - BENEFITS Totals:	164,493.01	167,791	169,505
	530 - SUPPLIES			
100-426-53100	OFFICE SUPPLIES & REPAIRS	1,183.20	3,000	3,000
100-426-53120	LAW BOOKS	801.50	10,000	5,000
	530 - SUPPLIES Totals:	1,984.70	13,000	8,000
	540 - OTHER SERVICES AND CHARGES			
100-426-54160	VISITING COURT REPORTER	2,746.26	2,000	2,000
100-426-54170	VISITING JUDGES	889.19	4,000	4,000
100-426-54200	COMMUNICATION TELEPHONE	456.36	550	550
100-426-54270	CONFERENCES AND DUES	1,065.30	2,000	2,000
100-426-54990	MISCELLANEOUS	-	210	210
	540 - OTHER SERVICES AND CHARGES Totals:	5,157.11	8,760	8,760
	550 - CAPITAL OUTLAY			
100-426-55270	FURNITURE & EQUIPMENT	4,113.70	2,500	2,500
	550 - CAPITAL OUTLAY Totals:	4,113.70	2,500	2,500
426 - COUNTY COURT AT LAW Totals:		477,816.52	484,719	487,318

<u>Account Number</u>	<u>Account Name</u>	<u>2022 ACTUALS</u>	<u>2023 CURRENT</u>	<u>2024 ADOPTED</u>
435 - DISTRICT COURT				
510 - PERSONAL SERVICES				
100-435-51010	ELECTED OFFICIALS	9,000.00	9,000	9,000
100-435-51100	COURT REPORTER	39,375.00	45,975	45,124
100-435-51180	ADMINISTRATOR/SECRETARY	44,013.00	44,013	40,000
	510 - PERSONAL SERVICES Totals:	92,388.00	98,988	94,124
520 - BENEFITS				
100-435-52010	SOCIAL SECURITY TAXES	6,467.41	7,573	7,200
100-435-52020	GROUP MEDICAL & LIFE INSURANCE	27,714.04	29,160	29,200
100-435-52030	RETIREMENT & DEATH BENEFITS	22,163.59	23,758	22,468
100-435-52040	WORKERS COMPENSATION	213.20	250	439
100-435-52060	UNEMPLOYMENT INSURANCE	124.82	178	201
100-435-52070	OTHER POST EMPLOYMENT BENEFITS	8,338.96	8,999	8,513
	520 - BENEFITS Totals:	65,022.02	69,918	68,021
530 - SUPPLIES				
100-435-53100	OFFICE SUPPLIES & REPAIRS	724.23	3,000	4,000
100-435-53120	LAW BOOKS	3,146.46	3,500	3,500
	530 - SUPPLIES Totals:	3,870.69	6,500	7,500
540 - OTHER SERVICES AND CHARGES				
100-435-54120	INSURANCE/LIAB. FIRE ETC.	-	1,500	1,500
100-435-54150	PROFESSIONAL SERVICES	-	500	1,500
100-435-54160	VISITING COURT REPORTER	-	500	10,000
100-435-54200	COMMUNICATION TELEPHONE	455.88	1,125	1,125
100-435-54270	CONFERENCES AND DUES	2,081.21	2,000	3,000
100-435-54990	MISCELLANEOUS	73.46	300	300
	540 - OTHER SERVICES AND CHARGES Totals:	2,610.55	5,925	17,425
550 - CAPITAL OUTLAY				
100-435-55270	FURNITURE & EQUIPMENT	3,650.91	4,000	6,000
	550 - CAPITAL OUTLAY Totals:	3,650.91	4,000	6,000
435 - DISTRICT COURT Totals:		167,542.17	185,331	193,070

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
450 - DISTRICT CLERK				
	510 - PERSONAL SERVICES			
100-450-51010	ELECTED OFFICIALS	60,000.00	63,000	66,150
100-450-51040	DEPUTIES	141,397.24	155,460	164,537
	510 - PERSONAL SERVICES Totals:	201,397.24	218,460	230,687
	520 - BENEFITS			
100-450-52010	SOCIAL SECURITY TAXES	14,078.53	16,716	17,651
100-450-52020	GROUP MEDICAL & LIFE INSURANCE	68,133.03	72,900	73,000
100-450-52030	RETIREMENT & DEATH BENEFITS	48,315.28	54,234	55,069
100-450-52040	WORKERS COMPENSATION	469.40	550	1,157
100-450-52060	UNEMPLOYMENT INSURANCE	503.39	686	331
100-450-52070	OTHER POST EMPLOYMENT BENEFITS	20,139.80	21,847	23,071
	520 - BENEFITS Totals:	151,639.43	166,933	170,279
	530 - SUPPLIES			
100-450-53100	OFFICE SUPPLIES & REPAIRS	8,292.68	13,000	13,000
	530 - SUPPLIES Totals:	8,292.68	13,000	13,000
	540 - OTHER SERVICES AND CHARGES			
100-450-54200	COMMUNICATION TELEPHONE	-	400	-
100-450-54270	CONFERENCES AND DUES	944.51	2,000	2,000
100-450-54361	PRESERVATION & RESTORATION	30,185.80	35,800	35,800
100-450-54990	MISCELLANEOUS	202.00	300	300
	540 - OTHER SERVICES AND CHARGES Totals:	31,332.31	38,500	38,100
	550 - CAPITAL OUTLAY			
100-450-55270	FURNITURE & EQUIPMENT	4,884.78	5,628	5,628
	550 - CAPITAL OUTLAY Totals:	4,884.78	5,628	5,628
450 - DISTRICT CLERK Totals:		397,546.44	442,521	457,694

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
455 - JUSTICE OF THE PEACE PCT 1 & 4				
	510 - PERSONAL SERVICES			
100-455-51010	ELECTED OFFICIALS	60,000.00	63,000	66,150
100-455-51050	SECRETARIES	60,308.33	64,870	79,690
	510 - PERSONAL SERVICES Totals:	120,308.33	127,870	145,840
	520 - BENEFITS			
100-455-52010	SOCIAL SECURITY TAXES	9,061.15	9,784	11,159
100-455-52020	GROUP MEDICAL & LIFE INSURANCE	27,714.04	29,160	43,800
100-455-52030	RETIREMENT & DEATH BENEFITS	25,379.61	30,690	34,815
100-455-52040	WORKERS COMPENSATION	278.32	350	731
100-455-52060	UNEMPLOYMENT INSURANCE	113.52	130	160
100-455-52070	OTHER POST EMPLOYMENT BENEFITS	10,567.28	12,787	14,585
	520 - BENEFITS Totals:	73,113.92	82,901	105,250
	530 - SUPPLIES			
100-455-53100	OFFICE SUPPLIES & REPAIRS	2,955.50	6,000	4,000
	530 - SUPPLIES Totals:	2,955.50	6,000	4,000
	540 - OTHER SERVICES AND CHARGES			
100-455-54150	PROFESSIONAL SERVICES	24,161.61	30,000	30,000
100-455-54200	COMMUNICATION TELEPHONE	494.60	600	-
100-455-54260	TRAVEL	635.76	2,000	2,000
100-455-54270	CONFERENCES AND DUES	1,791.68	4,000	4,000
100-455-54990	MISCELLANEOUS	78.10	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	27,161.75	36,800	36,200
	550 - CAPITAL OUTLAY			
100-455-55270	FURNITURE & EQUIPMENT	-	1,000	3,000
	550 - CAPITAL OUTLAY Totals:	-	1,000	3,000
455 - JUSTICE OF THE PEACE PCT 1 & 4 Totals:		223,539.50	254,571	294,290

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
457 - JUSTICE OF THE PEACE PCT 2 & 3				
	510 - PERSONAL SERVICES			
100-457-51010	ELECTED OFFICIALS	60,000.00	63,000	66,150
100-457-51050	SECRETARIES	58,472.00	64,870	69,501
	510 - PERSONAL SERVICES Totals:	118,472.00	127,870	135,651
	520 - BENEFITS			
100-457-52010	SOCIAL SECURITY TAXES	8,730.81	9,786	10,379
100-457-52020	GROUP MEDICAL & LIFE INSURANCE	27,714.04	29,160	29,200
100-457-52030	RETIREMENT & DEATH BENEFITS	28,421.63	30,690	32,382
100-457-52040	WORKERS COMPENSATION	278.32	350	680
100-457-52060	UNEMPLOYMENT INSURANCE	121.21	130	160
100-457-52070	OTHER POST EMPLOYMENT BENEFITS	9,463.28	12,787	10,600
	520 - BENEFITS Totals:	74,729.29	82,903	83,401
	530 - SUPPLIES			
100-457-53100	OFFICE SUPPLIES & REPAIRS	4,195.72	6,000	6,000
	530 - SUPPLIES Totals:	4,195.72	6,000	6,000
	540 - OTHER SERVICES AND CHARGES			
100-457-54150	PROFESSIONAL SERVICES	16,568.52	30,000	30,000
100-457-54200	COMMUNICATION TELEPHONE	494.60	600	600
100-457-54260	TRAVEL	2,014.23	2,000	2,000
100-457-54270	CONFERENCES AND DUES	475.00	4,000	4,000
100-457-54990	MISCELLANEOUS	39.05	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	19,591.40	36,800	36,800
	550 - CAPITAL OUTLAY			
100-457-55270	FURNITURE & EQUIPMENT	2,165.17	1,000	1,000
	550 - CAPITAL OUTLAY Totals:	2,165.17	1,000	1,000
	457 - JUSTICE OF THE PEACE PCT 2 & 3 Totals:	219,153.58	254,573	262,852

<u>Account Number</u>	<u>Account Name</u>	<u>2022 ACTUALS</u>	<u>2023 CURRENT</u>	<u>2024 ADOPTED</u>
465 - JUDICIAL				
	510 - PERSONAL SERVICES			
100-465-51300	BAILIFF AND SECURITY	36,889.60	73,822	76,762
	510 - PERSONAL SERVICES Totals:	36,889.60	73,822	76,762
	520 - BENEFITS			
100-465-52010	SOCIAL SECURITY TAXES	2,274.16	6,054	5,873
100-465-52020	GROUP MEDICAL & LIFE INSURANCE	13,857.02	14,580	14,600
100-465-52030	RETIREMENT & DEATH BENEFITS	8,849.11	18,988	18,324
100-465-52040	WORKERS COMPENSATION	778.88	1,668	1,500
100-465-52060	UNEMPLOYMENT INSURANCE	86.44	184	180
100-465-52070	OTHER POST EMPLOYMENT BENEFITS	3,688.94	3,746	5,648
	520 - BENEFITS Totals:	29,534.55	45,220	46,125
	540 - OTHER SERVICES AND CHARGES			
100-465-54140	JURORS DISTRICT & COUNTY	11,872.49	26,000	30,000
100-465-54200	COMMUNICATION TELEPHONE	-	720	1,000
100-465-54270	CONFERENCES AND DUES	-	800	800
100-465-54990	MISCELLANEOUS	-	100	100
	540 - OTHER SERVICES AND CHARGES Totals:	11,872.49	27,620	31,900
465 - JUDICIAL Totals:		78,296.64	146,662	154,787

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
477 - CRIMINAL DISTRICT ATTORNEY				
	510 - PERSONAL SERVICES			
100-477-51010	ELECTED OFFICIALS	15,000.00	18,000	18,000
100-477-51020	APPOINTED OFFICIALS	91,928.00	94,928	94,500
100-477-51030	ADMINISTRATIVE ASSISTANT	44,824.00	47,840	50,745
100-477-51050	SECRETARIES	103,896.00	112,944	119,535
100-477-51640	COURT COORDINATOR & SPECIALIST	48,954.00	51,954	40,157
	510 - PERSONAL SERVICES Totals:	304,602.00	325,666	322,937
	520 - BENEFITS			
100-477-52010	SOCIAL SECURITY TAXES	24,012.37	27,525	27,029
100-477-52020	GROUP MEDICAL & LIFE INSURANCE	83,132.52	89,100	87,600
100-477-52030	RETIREMENT & DEATH BENEFITS	80,466.85	86,352	84,328
100-477-52040	WORKERS COMPENSATION	702.96	800	2,300
100-477-52060	UNEMPLOYMENT INSURANCE	714.61	800	900
100-477-52070	OTHER POST EMPLOYMENT BENEFITS	32,041.91	34,070	33,528
	520 - BENEFITS Totals:	221,071.22	238,647	235,685
	530 - SUPPLIES			
100-477-53100	OFFICE SUPPLIES & REPAIRS	6,307.43	7,000	7,000
100-477-53120	LAW BOOKS	10,109.87	11,000	11,000
	530 - SUPPLIES Totals:	16,417.30	18,000	18,000
	540 - OTHER SERVICES AND CHARGES			
100-477-54120	INSURANCE	3,731.00	4,000	4,000
100-477-54150	PROFESSIONAL SERVICES	24,980.25	81,000	81,000
100-477-54180	WITNESS EXPENSE	-	40,000	40,000
100-477-54200	COMMUNICATION TELEPHONE	975.66	2,000	2,000
100-477-54270	CONFERENCES AND DUES	902.00	5,000	5,000
100-477-54492	LAW ENFORCEMENT OFFICER STANDARD	-	1,000	1,000
100-477-54540	PARTS REPAIRS GAS AND TRANS EXP	191.67	1,250	-
100-477-54990	MISCELLANEOUS	5,620.00	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	36,400.58	134,750	133,500
	550 - CAPITAL OUTLAY			
100-477-55270	FURNITURE & EQUIPMENT	2,175.08	3,000	3,000
	550 - CAPITAL OUTLAY Totals:	2,175.08	3,000	3,000
	477 - CRIMINAL DISTRICT ATTORNEY Totals:	580,666.18	720,063	713,122

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
478 - LAWSUITS VS COUNTY				
	540 - OTHER SERVICES AND CHARGES			
100-478-54880	SETTLEMENTS & OTHERS	-	1,000	1,000
100-478-54890	ATTORNEY FEES	5,597.40	10,000	10,000
	540 - OTHER SERVICES AND CHARGES Totals:	5,597.40	11,000	11,000
478 - LAWSUITS VS COUNTY Totals:		5,597.40	11,000	11,000

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
490 - ELECTIONS				
	510 - PERSONAL SERVICES			
100-490-51501	ELECTIONS	21,162.50	16,000	24,000
	510 - PERSONAL SERVICES Totals:	21,162.50	16,000	24,000
	520 - BENEFITS			
100-490-52010	SOCIAL SECURITY TAXES	306.96	1,224	1,837
100-490-52040	WORKERS COMPENSATION	36.92	100	200
	520 - BENEFITS Totals:	343.88	1,324	2,037
	530 - SUPPLIES			
100-490-53100	OFFICE SUPPLIES & REPAIRS	3,399.75	3,034	3,034
	530 - SUPPLIES Totals:	3,399.75	3,034	3,034
	540 - OTHER SERVICES AND CHARGES			
100-490-54081	POLLING PLACE RENTAL	2,800.00	2,600	3,000
100-490-54150	PROFESSIONAL SERVICES	33,785.35	18,000	40,000
100-490-54400	HARDWARE MAINTENANCE	-	20,582	27,420
	540 - OTHER SERVICES AND CHARGES Totals:	36,585.35	41,182	70,420
	550 - CAPITAL OUTLAY			
100-490-55270	FURNITURE & EQUIPMENT	81,972.00	31,634	50
	550 - CAPITAL OUTLAY Totals:	81,972.00	31,634	50
490 - ELECTIONS Totals:		143,463.48	93,174	99,541

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
491 - ELECTIONS ADMINISTRATION				
	510 - PERSONAL SERVICES			
100-491-51020	APPOINTED OFFICIAL	46,971.31	46,031	48,712
100-491-51040	DEPUTIES	34,632.02	37,648	39,845
	510 - PERSONAL SERVICES Totals:	81,603.33	83,679	88,557
	520 - BENEFITS			
100-491-52010	SOCIAL SECURITY TAXES	5,994.92	6,403	6,776
100-491-52020	GROUP MEDICAL & LIFE INSURANCE	27,714.04	29,160	29,200
100-491-52030	RETIREMENT & DEATH BENEFITS	19,576.71	20,084	21,140
100-491-52040	WORKERS COMPENSATION	179.20	250	444
100-491-52060	UNEMPLOYMENT INSURANCE	150.94	149	178
100-491-52070	OTHER POST EMPLOYMENT BENEFITS	8,160.34	8,368	8,857
	520 - BENEFITS Totals:	61,776.15	64,414	66,595
	530 - SUPPLIES			
100-491-53100	OFFICE SUPPLIES & REPAIRS	2,620.40	2,500	2,500
	530 - SUPPLIES Totals:	2,620.40	2,500	2,500
	540 - OTHER SERVICES AND CHARGES			
100-491-54200	COMMUNICATION TELEPHONE	1,155.67	2,000	2,000
100-491-54270	CONFERENCES AND DUES	2,575.80	4,945	2,800
100-491-54990	MISCELLANEOUS	783.39	355	355
	540 - OTHER SERVICES AND CHARGES Totals:	4,514.86	7,300	5,155
	550 - CAPITAL OUTLAY			
100-491-55270	FURNITURE & EQUIPMENT	1,489.00	50	50
	550 - CAPITAL OUTLAY Totals:	1,489.00	50	50
491 - ELECTIONS ADMINISTRATION Totals:		152,003.74	157,943	162,857

<u>Account Number</u>	<u>Account Name</u>	<u>2022 ACTUALS</u>	<u>2023 CURRENT</u>	<u>2024 ADOPTED</u>
495 - COUNTY AUDITOR				
	510 - PERSONAL SERVICES			
100-495-51020	APPOINTED OFFICIAL	73,706.00	77,000	80,850
100-495-51031	AUDITOR ASSISTANTS	122,364.38	135,200	141,960
	510 - PERSONAL SERVICES Totals:	196,070.38	212,200	222,810
	520 - BENEFITS			
100-495-52010	SOCIAL SECURITY TAXES	14,136.04	16,235	17,046
100-495-52020	GROUP MEDICAL & LIFE INSURANCE	51,971.87	58,320	58,400
100-495-52030	RETIREMENT & DEATH BENEFITS	47,037.10	50,928	53,187
100-495-52040	WORKERS COMPENSATION	468.20	550	1,116
100-495-52060	UNEMPLOYMENT INSURANCE	444.06	500	448
100-495-52070	OTHER POST EMPLOYMENT BENEFITS	19,607.43	21,200	22,281
	520 - BENEFITS Totals:	133,664.70	147,733	152,478
	530 - SUPPLIES			
100-495-53100	OFFICE SUPPLIES & REPAIRS	2,120.69	2,168	2,400
	530 - SUPPLIES Totals:	2,120.69	2,168	2,400
	540 - OTHER SERVICES AND CHARGES			
100-495-54150	PROFESSIONAL SERVICES	65.00	400	400
100-495-54200	COMMUNICATION TELEPHONE	475.52	600	600
100-495-54270	CONFERENCES AND DUES	5,980.77	5,500	5,500
100-495-54350	RE-CREATION PRINTING & BINDERY	-	900	1,700
100-495-54990	MISCELLANEOUS	-	376	376
	540 - OTHER SERVICES AND CHARGES Totals:	6,521.29	7,776	8,576
	550 - CAPITAL OUTLAY			
100-495-55270	FURNITURE & EQUIPMENT	8,870.03	4,332	3,300
	550 - CAPITAL OUTLAY Totals:	8,870.03	4,332	3,300
495 - COUNTY AUDITOR Totals:		347,247.09	374,209	389,564

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
497 - COUNTY TREASURER				
	510 - PERSONAL SERVICES			
100-497-51010	ELECTED OFFICIALS	60,000.00	63,000	66,150
100-497-51040	DEPUTIES	74,131.25	80,164	89,982
	510 - PERSONAL SERVICES Totals:	134,131.25	143,164	156,132
	520 - BENEFITS			
100-497-52010	SOCIAL SECURITY TAXES	10,013.65	10,954	11,946
100-497-52020	GROUP MEDICAL & LIFE INSURANCE	41,571.06	43,740	43,800
100-497-52030	RETIREMENT & DEATH BENEFITS	32,178.04	34,361	37,271
100-497-52040	WORKERS COMPENSATION	309.56	350	782
100-497-52060	UNEMPLOYMENT INSURANCE	145.34	150	181
100-497-52070	OTHER POST EMPLOYMENT BENEFITS	13,413.20	14,317	15,614
	520 - BENEFITS Totals:	97,630.85	103,872	109,594
	530 - SUPPLIES			
100-497-53100	OFFICE SUPPLIES & REPAIRS	1,228.05	2,800	2,800
	530 - SUPPLIES Totals:	1,228.05	2,800	2,800
	540 - OTHER SERVICES AND CHARGES			
100-497-54200	COMMUNICATION TELEPHONE	359.28	600	600
100-497-54270	CONFERENCES AND DUES	2,422.51	3,200	3,200
100-497-54990	MISCELLANEOUS	-	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	2,781.79	4,000	4,000
	550 - CAPITAL OUTLAY			
100-497-55270	FURNITURE & EQUIPMENT	104.91	2,000	2,000
	550 - CAPITAL OUTLAY Totals:	104.91	2,000	2,000
497 - COUNTY TREASURER Totals:		235,876.85	255,836	274,526

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
499 - TAX COLLECTOR AND ASSESSOR				
	510 - PERSONAL SERVICES			
100-499-51010	ELECTED OFFICIALS	60,000.00	63,000	66,150
100-499-51040	DEPUTIES	234,232.46	269,111	289,207
100-499-51092	PART TIME	23,751.00	25,803	29,656
	510 - PERSONAL SERVICES Totals:	317,983.46	357,914	385,013
	520 - BENEFITS			
100-499-52010	SOCIAL SECURITY TAXES	22,302.62	27,387	29,460
100-499-52020	GROUP MEDICAL & LIFE INSURANCE	106,215.70	116,640	116,800
100-499-52030	RETIREMENT & DEATH BENEFITS	76,284.36	85,903	91,910
100-499-52040	WORKERS COMPENSATION	777.04	850	1,931
100-499-52060	UNEMPLOYMENT INSURANCE	503.52	521	641
100-499-52070	OTHER POST EMPLOYMENT BENEFITS	29,423.31	33,212	35,539
	520 - BENEFITS Totals:	235,506.55	264,513	276,281
	530 - SUPPLIES			
100-499-53100	OFFICE SUPPLIES & REPAIRS	2,707.23	3,925	3,925
	530 - SUPPLIES Totals:	2,707.23	3,925	3,925
	540 - OTHER SERVICES AND CHARGES			
100-499-54150	PROFESSIONAL SERVICES	1,862.50	2,000	2,000
100-499-54200	COMMUNICATION TELEPHONE	-	1,390	-
100-499-54270	CONFERENCES AND DUES	6,420.26	6,500	6,500
100-499-54990	MISCELLANEOUS	355.00	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	8,637.76	10,390	9,000
	550 - CAPITAL OUTLAY			
100-499-55270	FURNITURE & EQUIPMENT	924.85	50	50
	550 - CAPITAL OUTLAY Totals:	924.85	50	50
499 - TAX COLLECTOR AND ASSESSOR Totals:		565,759.85	636,792	674,269

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
510 - BUILDING MAINTENANCE				
	510 - PERSONAL SERVICES			
100-510-51020	APPOINTED OFFICIAL	44,195.00	47,195	54,000
100-510-51650	TRAVEL ALLOWANCE APPOINTED OFFIC	1,200.00	1,500	1,500
	510 - PERSONAL SERVICES Totals:	45,395.00	48,695	55,500
	520 - BENEFITS			
100-510-52010	SOCIAL SECURITY TAXES	3,405.99	3,726	4,246
100-510-52020	GROUP MEDICAL & LIFE INSURANCE	13,857.02	14,580	14,600
100-510-52030	RETIREMENT & DEATH BENEFITS	10,890.29	11,687	13,248
100-510-52040	WORKERS COMPENSATION	1,253.24	1,500	1,732
100-510-52060	UNEMPLOYMENT INSURANCE	93.66	100	115
100-510-52070	OTHER POST EMPLOYMENT BENEFITS	4,539.55	4,870	5,550
	520 - BENEFITS Totals:	34,039.75	36,463	39,491
	530 - SUPPLIES			
100-510-53050	S.W.E.A.T SUPPLIES	5,000.00	5,000	5,000
100-510-53350	OPERATING SUPPLIES	10,469.66	47,500	50,000
100-510-53560	REPAIR AND MAINTENANCE SUPPLIES	16,915.49	15,924	19,420
	530 - SUPPLIES Totals:	32,385.15	68,424	74,420
	540 - OTHER SERVICES AND CHARGES			
100-510-54150	PROFESSIONAL SERVICES	136,523.31	170,000	120,000
100-510-54200	COMMUNICATION TELEPHONE	955.52	1,000	1,000
100-510-54430	UTILITIES	82,344.11	100,000	100,000
100-510-54570	REPAIRS AND RENOVATIONS	94,422.54	220,000	120,000
100-510-54990	MISCELLANEOUS	31.79	151	156
	540 - OTHER SERVICES AND CHARGES Totals:	314,277.27	491,151	341,156
	550 - CAPITAL OUTLAY			
100-510-55270	FURNITURE & EQUIPMENT	26,739.99	6,051	50
100-510-55806	ENGINEERING/ARCHITECTURAL SERVICES	-	-	200,000
100-510-55320	CONSTRUCTION	-	-	4,200,000
	550 - CAPITAL OUTLAY Totals:	26,739.99	6,051	4,400,050
	510 - BUILDING MAINTENANCE Totals:	452,837.16	650,784	4,910,617

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
543 - FIRE PROTECTION				
	540 - OTHER SERVICES AND CHARGES			
100-543-54660	FIRE SERVICES	1,500.00	18,000	18,000
	540 - OTHER SERVICES AND CHARGES Totals:	1,500.00	18,000	18,000
543 - FIRE PROTECTION Totals:		1,500.00	18,000	18,000

<u>Account Number</u>	<u>Account Name</u>	<u>2022 ACTUALS</u>	<u>2023 CURRENT</u>	<u>2024 ADOPTED</u>
560 - SHERIFF				
	510 - PERSONAL SERVICES			
100-560-51010	ELECTED OFFICIALS	60,240.00	63,000	66,150
100-560-51041	DEPUTIES & PATROL	1,036,248.14	1,137,918	1,243,680
100-560-51042	WEIGHTS & MEASUREMENTS	-	-	53,868
100-560-51050	SECRETARIES	75,133.69	84,520	-
100-560-51212	COMMUNICATION OFFICERS	291,532.07	338,080	336,368
100-560-51214	ADMINISTRATIVE CLERKS	43,064.39	44,460	130,540
100-560-51500	CHIEF DEPUTY	25,141.54	60,715	63,499
100-560-51510	CRIMINAL INVESTIGATOR	239,347.99	275,100	275,480
100-560-51660	CAPTAIN	55,890.00	58,673	61,583
100-560-51900	OVERTIME, UNIFORM, AND HOLIDAY PAY	-	-	214,368
100-560-51800	BENEFITS TERMINATION PAY	26,229.67	30,000	15,000
	510 - PERSONAL SERVICES Totals:	1,852,827.49	2,092,466	2,460,536
	520 - BENEFITS			
100-560-52010	SOCIAL SECURITY TAXES	136,908.33	158,927	188,248
100-560-52020	GROUP MEDICAL & LIFE INSURANCE	544,293.32	583,200	627,800
100-560-52030	RETIREMENT & DEATH BENEFITS	444,492.31	498,592	587,539
100-560-52040	WORKERS COMPENSATION	41,261.29	46,000	50,000
100-560-52060	UNEMPLOYMENT INSURANCE	4,301.37	5,000	5,000
100-560-52070	OTHER POST EMPLOYMENT BENEFITS	185,282.41	207,747	246,069
	520 - BENEFITS Totals:	1,356,539.03	1,499,466	1,704,656
	530 - SUPPLIES			
100-560-53100	OFFICE SUPPLIES & REPAIRS	27,422.40	24,500	24,500
100-560-53560	REPAIR AND MAINTENANCE SUPPLIES	933.53	3,000	3,000
100-560-53920	UNIFORMS	8,479.58	10,000	10,000
	530 - SUPPLIES Totals:	36,835.51	37,500	37,500
	540 - OTHER SERVICES AND CHARGES			
100-560-54090	K/9 EXPENSE	2,629.10	3,000	3,000
100-560-54200	COMMUNICATION TELEPHONE	16,414.38	23,000	23,000
100-560-54270	CONFERENCES AND DUES	13,551.57	23,000	23,000
100-560-54320	CRIMINAL INVESTIGATION	6,661.60	10,000	10,000
100-560-54330	911 SUPPLIES REPAIRS ETC.	1,537.50	2,000	2,000
100-560-54430	UTILITIES	24,135.60	26,000	26,000
100-560-54492	LAW ENFORCEMENT OFFICER STANDARD	3,975.00	4,000	4,000
100-560-54540	PARTS REPAIRS GAS AND TRANS. E	287,149.43	298,000	300,000
100-560-54870	ANIMAL CONTROL	2,047.34	12,000	12,000
100-560-54990	MISCELLANEOUS	3,079.13	5,800	5,800
	540 - OTHER SERVICES AND CHARGES Totals:	361,180.65	406,800	408,800
	550 - CAPITAL OUTLAY			
100-560-55270	FURNITURE & EQUIPMENT	264,492.61	353,150	250,000
	550 - CAPITAL OUTLAY Totals:	264,492.61	353,150	250,000
560 - SHERIFF Totals:		3,871,875.29	4,389,382	4,861,492

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
570 - CORRECTIONS / JAIL				
	510 - PERSONAL SERVICES			
100-570-51200	DETENTION OFFICERS	1,002,236.10	1,162,206	1,036,791
100-570-51900	OVERTIME, UNIFORM, AND HOLIDAY PAY	-	-	158,976
100-570-51800	BENEFITS TERMINATION PAY	3,452.79	15,000	15,000
	510 - PERSONAL SERVICES Totals:	1,005,688.89	1,177,206	1,210,767
	520 - BENEFITS			
100-570-52010	SOCIAL SECURITY TAXES	74,649.47	90,057	92,632
100-570-52020	GROUP MEDICAL & LIFE INSURANCE	352,666.88	393,660	350,400
100-570-52030	RETIREMENT & DEATH BENEFITS	241,264.87	282,530	289,030
100-570-52040	WORKERS COMPENSATION	20,721.20	23,000	36,000
100-570-52060	UNEMPLOYMENT INSURANCE	2,232.01	2,500	2,600
100-570-52070	OTHER POST EMPLOYMENT BENEFITS	100,568.80	117,721	121,077
	520 - BENEFITS Totals:	792,103.23	909,468	891,739
	530 - SUPPLIES			
100-570-53010	CLOTHING & BEDDING	3,971.59	8,000	4,000
100-570-53020	JAIL LAUNDRY	1,127.97	3,000	3,000
100-570-53100	OFFICE SUPPLIES & REPAIRS	2,151.59	3,000	3,000
100-570-53560	REPAIR AND MAINTENANCE SUPPLIES	19,107.90	20,000	30,000
100-570-53920	UNIFORMS	4,403.50	8,000	8,000
100-570-53930	MISCELLANEOUS SUPPLIES	50,972.48	43,000	50,000
	530 - SUPPLIES Totals:	81,735.03	85,000	98,000
	540 - OTHER SERVICES AND CHARGES			
100-570-54050	MEDICAL PRISONERS	146,148.78	143,500	160,000
100-570-54082	JAIL BOARD-PRISONERS FOOD ETC.	125,177.09	139,500	200,000
100-570-54200	COMMUNICATION TELEPHONE	-	-	2,000
100-570-54430	UTILITIES	86,000.00	75,000	90,000
100-570-54570	REPAIRS AND RENOVATIONS	25,858.32	72,617	30,000
100-570-54630	RENTALS	-	2,000	2,000
100-570-54990	MISCELLANEOUS	3,343.18	3,500	3,500
	540 - OTHER SERVICES AND CHARGES Totals:	386,527.37	436,117	487,500
	550 - CAPITAL OUTLAY			
100-570-55270	FURNITURE & EQUIPMENT	4,453.37	2,200	6,000
	550 - CAPITAL OUTLAY Totals:	4,453.37	2,200	6,000
570 - CORRECTIONS / JAIL Totals:		2,270,507.89	2,609,991	2,694,006

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
575 - EMERGENCY MANAGEMENT				
	510 - PERSONAL SERVICES			
100-575-51020	EMG MGT COOR/FIRE MARSHAL	-	60,000	63,000
100-575-51120	ASST. EMG MGT COORDINATOR	-	5,292	-
100-575-51162	911 RURAL ADDRESSING	41,121.60	44,138	46,720
	510 - PERSONAL SERVICES Totals:	41,121.60	109,430	109,720
	520 - BENEFITS			
100-575-52010	SOCIAL SECURITY TAXES	3,140.22	7,966	8,395
100-575-52020	GROUP MEDICAL & LIFE INSURANCE	13,857.02	29,160	29,200
100-575-52030	RETIREMENT & DEATH BENEFITS	9,865.18	24,993	26,192
100-575-52040	WORKERS COMPENSATION	249.56	1,496	1,494
100-575-52060	UNEMPLOYMENT INSURANCE	146.64	248	220
100-575-52070	OTHER POST EMPLOYMENT BENEFITS	4,112.16	10,414	10,972
	520 - BENEFITS Totals:	31,370.78	74,277	76,473
	530 - SUPPLIES			
100-575-53100	OFFICE SUPPLIES & REPAIRS	541.13	2,000	2,000
100-575-53190	SOFTWARE & SUPPLIES	599.99	-	-
100-575-53560	PARTS REPAIR & MAINTENANCE	2,091.46	12,000	12,000
	530 - SUPPLIES Totals:	3,232.58	14,000	14,000
	540 - OTHER SERVICES AND CHARGES			
100-575-54200	COMMUNICATION TELEPHONE	475.52	1,800	1,800
100-575-54270	CONFERENCES AND DUES	20.00	3,000	3,000
100-575-54990	MISCELLANEOUS	-	1,000	1,000
	540 - OTHER SERVICES AND CHARGES Totals:	495.52	5,800	5,800
	550 - CAPITAL OUTLAY			
100-575-55270	FURNITURE & EQUIPMENT	1,263.86	12,000	20,000
	550 - CAPITAL OUTLAY Totals:	1,263.86	12,000	20,000
	575 - EMERGENCY MANAGEMENT Totals:	77,484.34	215,507	225,993

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
580 - HIGHWAY PATROL				
	510 - PERSONAL SERVICES			
100-580-51050	SECRETARIES	34,632.03	37,648	39,845
	510 - PERSONAL SERVICES Totals:	34,632.03	37,648	39,845
	520 - BENEFITS			
100-580-52010	SOCIAL SECURITY TAXES	2,424.86	2,881	3,049
100-580-52020	GROUP MEDICAL & LIFE INSURANCE	13,857.02	14,580	14,600
100-580-52030	RETIREMENT & DEATH BENEFITS	8,308.30	9,036	9,512
100-580-52040	WORKERS COMPENSATION	79.92	90	200
100-580-52060	UNEMPLOYMENT INSURANCE	67.88	70	80
100-580-52070	OTHER POST EMPLOYMENT BENEFITS	3,463.20	3,765	3,985
	520 - BENEFITS Totals:	28,201.18	30,422	31,426
	530 - SUPPLIES			
100-580-53100	OFFICE SUPPLIES & REPAIRS	1,862.94	2,000	2,000
	530 - SUPPLIES Totals:	1,862.94	2,000	2,000
	540 - OTHER SERVICES AND CHARGES			
100-580-54200	COMMUNICATION TELEPHONE	-	100	-
100-580-54590	GAME WARDEN SUPPLIES	487.42	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	487.42	600	500
	550 - CAPITAL OUTLAY			
100-580-55270	FURNITURE & EQUIPMENT	444.20	3,000	3,000
	550 - CAPITAL OUTLAY Totals:	444.20	3,000	3,000
580 - HIGHWAY PATROL Totals:		65,627.77	73,670	76,771

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
581 - CONSTABLE PCT 2 AND 3				
	510 - PERSONAL SERVICES			
100-581-51010	ELECTED OFFICIALS	57,240.00	60,000	63,000
100-581-51041	DEPUTY	50,515.68	54,074	56,986
	510 - PERSONAL SERVICES Totals:	107,755.68	114,074	119,986
	520 - BENEFITS			
100-581-52010	SOCIAL SECURITY TAXES	7,962.29	8,727	9,179
100-581-52020	GROUP MEDICAL & LIFE INSURANCE	27,714.04	29,160	29,200
100-581-52030	RETIREMENT & DEATH BENEFITS	25,850.54	27,378	28,641
100-581-52040	WORKERS COMPENSATION	2,053.24	2,400	2,877
100-581-52060	UNEMPLOYMENT	98.39	100	115
100-581-52070	OTHER POST EMPLOYMENT BENEFITS	10,776.53	11,408	11,999
	520 - BENEFITS Totals:	74,455.03	79,173	82,011
	530 - SUPPLIES			
100-581-53100	OFFICE SUPPLIES	617.75	1,760	1,760
100-581-53110	AMMUNITION FOR DEPARTMENT	956.00	974	2,000
100-581-53920	UNIFORMS	493.98	1,000	1,000
	530 - SUPPLIES Totals:	2,067.73	3,734	4,760
	540 - OTHER SERVICES AND CHARGES			
100-581-54200	COMMUNICATION TELEPHONE	1,864.87	2,100	2,100
100-581-54270	CONFERENCES AND DUES	1,274.61	2,026	2,000
100-581-54492	LAW ENFORCEMENT OFFICER STANDARD	545.00	1,000	1,000
100-581-54540	PARTS REPAIRS GAS AND TRANS EXP	16,925.89	20,000	20,000
100-581-54990	MISCELLANEOUS	57.16	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	20,667.53	25,626	25,600
	550 - CAPITAL OUTLAY			
100-581-55270	FURNITURE & EQUIPMENT	8,326.42	22,181	10,000
	550 - CAPITAL OUTLAY Totals:	8,326.42	22,181	10,000
	581 - CONSTABLE PCT 2 AND 3 Totals:	213,272.39	244,788	242,357

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
585 - CONSTABLE PCT 1 & 4				
	510 - PERSONAL SERVICES			
100-585-51010	ELECTED OFFICIALS	57,240.00	60,000	63,000
100-585-51045	PART-TIME DEPUTY	31,685.32	38,414	40,092
	510 - PERSONAL SERVICES Totals:	88,925.32	98,414	103,092
	520 - BENEFITS			
100-585-52010	SOCIAL SECURITY TAXES	6,410.31	7,529	7,888
100-585-52020	GROUP MEDICAL & LIFE INSURANCE	13,528.34	14,850	14,600
100-585-52030	RETIREMENT & DEATH BENEFITS	21,333.15	23,620	24,609
100-585-52040	WORKERS COMPENSATION	1,819.96	2,000	2,463
100-585-52060	UNEMPLOYMENT	45.67	80	81
100-585-52070	OTHER POST EMPLOYMENT BENEFITS	5,724.97	98,412	6,300
	520 - BENEFITS Totals:	48,862.40	146,491	55,941
	530 - SUPPLIES			
100-585-53110	AMMUNITION FOR DEPARTMENT	710.00	1,000	2,000
100-585-53920	UNIFORMS	487.20	1,000	1,000
	530 - SUPPLIES Totals:	1,197.20	2,000	3,000
	540 - OTHER SERVICES AND CHARGES			
100-585-54200	COMMUNICATION TELEPHONE	854.31	1,000	1,000
100-585-54270	CONFERENCES AND DUES	185.00	2,000	2,000
100-585-54490	LAW ENFORCEMENT OFFICER STANDARD	200.00	1,000	1,000
100-585-54540	PARTS REPAIRS GAS AND TRANS EXP	18,504.87	20,000	20,000
100-585-54990	MISCELLANEOUS	301.35	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	20,045.53	24,500	24,500
	550 - CAPITAL OUTLAY			
100-585-55270	FURNITURE & EQUIPMENT	15,022.78	17,942	10,000
	550 - CAPITAL OUTLAY Totals:	15,022.78	17,942	10,000
	585 - CONSTABLE PCT 1 & 4 Totals:	174,053.23	289,347	196,533

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
595 - ENVIRONMENTAL PROTECTION				
	540 - OTHER SERVICES AND CHARGES			
100-595-54642	FERAL HOG ABATEMENT	9,995.90	-	-
100-595-54680	TRASH DISPOSAL	282,284.00	280,000	300,000
	540 - OTHER SERVICES AND CHARGES Totals:	292,279.90	280,000	300,000
595 - ENVIRONMENTAL PROTECTION Totals:		292,279.90	280,000	300,000

<u>Account Number</u>	<u>Account Name</u>	<u>2022 ACTUALS</u>	<u>2023 CURRENT</u>	<u>2024 ADOPTED</u>
646 - HEALTH AND PAUPERS CARE				
	540 - OTHER SERVICES AND CHARGES			
100-646-51530	AGING MATCH	-	200	-
100-646-54051	MEDICAL INDIGENT	-	7,000	7,000
100-646-54600	INDIGENT HEALTH CARE	52,473.83	153,000	100,000
100-646-54750	INTELLECTUAL DISABILITIES	35,000.00	28,000	28,000
100-646-54760	STATEMENT OF FACTS	5,977.00	10,000	10,000
100-646-54770	AUTOPSIES AND INQUESTS	139,725.00	80,000	80,000
100-646-54780	MENTAL EVALUATION PRISONERS	4,937.50	5,000	5,000
100-646-54790	RETARDED CITIZENS ASSOCIATION	-	6,500	-
100-646-54800	ALCOHOL ABUSE PROGRAM	-	4,000	4,000
100-646-54810	CHILD PROTECTIVE SERVICES	30,000.00	30,000	30,000
100-646-54815	CHILD ADVOCACY	22,442.90	22,000	22,000
100-646-54816	CITIES CHILD SAFETY FEE DISTRIBUTION	11,809.41	12,000	12,000
100-646-54820	ATTORNEYS FEES/ JUVENILES	8,612.50	55,000	20,000
100-646-54830	JUVENILE PROBATION MATCH	224,823.00	225,000	225,000
100-646-54840	OPEN DOOR/ JUVENILE CARE	5,000.00	5,000	5,000
100-646-54890	ATTORNEY FEES	259,649.12	260,000	260,000
100-646-54891	CP'S CASES	69,983.75	40,000	80,000
100-646-54990	MISCELLANEOUS	-	2,000	2,000
100-646-58220	COUNTY HEALTH OFFICER	6,000.00	6,000	6,000
	540 - OTHER SERVICES AND CHARGES Totals:	876,434.01	950,700	896,000
646 - HEALTH AND PAUPERS CARE Totals:		876,434.01	950,700	896,000

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
650 - LIBRARY				
	510 - PERSONAL SERVICES			
100-650-51092	PART TIME	14,047.65	20,904	20,483
100-650-51520	LIBRARIANS	179,916.31	198,715	213,362
	510 - PERSONAL SERVICES Totals:	193,963.96	219,619	233,845
	520 - BENEFITS			
100-650-52010	SOCIAL SECURITY TAXES	14,631.03	16,801	17,892
100-650-52020	GROUP MEDICAL & LIFE INSURANCE	68,133.03	72,900	73,000
100-650-52030	RETIREMENT & DEATH BENEFITS	46,531.99	52,709	55,823
100-650-52040	WORKERS COMPENSATION	264.28	300	1,173
100-650-52060	UNEMPLOYMENT INSURANCE	385.68	400	480
100-650-52070	OTHER POST EMPLOYMENT BENEFITS	17,991.67	21,962	21,338
	520 - BENEFITS Totals:	147,937.68	165,072	169,706
	530 - SUPPLIES			
100-650-53140	SUPPLIES AND BOOKS	10,000.00	10,000	10,000
100-650-53190	SOFTWARE & SUPPLIES	2,850.00	2,850	2,850
	530 - SUPPLIES Totals:	12,850.00	12,850	12,850
	540 - OTHER SERVICES AND CHARGES			
100-650-54120	INSURANCE/ LIAB. FIRE ETC.	10,052.95	16,105	17,000
	540 - OTHER SERVICES AND CHARGES Totals:	10,052.95	16,105	17,000
	550 - CAPITAL OUTLAY			
100-650-55270	FURNITURE & EQUIPMENT	-	50	50
	550 - CAPITAL OUTLAY Totals:	-	50	50
650 - LIBRARY Totals:		364,804.59	413,696	433,451

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
661 - YOUTH PROGRAMS				
	540 - OTHER SERVICES AND CHARGES			
100-661-56010	YOUTH PROGRAM CARTHAGE	10,000.00	10,000	10,000
100-661-56020	YOUTH PROGRAM BECKVILLE	-	3,000	3,000
100-661-56030	YOUTH PROGRAM GARY	2,000.00	2,000	2,000
100-661-56032	YOUTH PROGRAM AFTER SCHOOL ENRICHMENT	1,997.31	2,000	2,000
	540 - OTHER SERVICES AND CHARGES Totals:	13,997.31	17,000	17,000
661 - YOUTH PROGRAMS Totals:		13,997.31	17,000	17,000

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
665 - AGRICULTURE EXTENSION SERVICE				
	510 - PERSONAL SERVICES			
100-665-51050	SECRETARIES	27,917.57	37,648	39,845
100-665-51610	EXTENSION AGENT	18,129.00	21,129	22,186
100-665-51630	HOME DEMONSTRATION AGENT	18,129.00	21,129	22,186
100-665-51690	EXPENSE ALLOW. AG AGENT	8,900.00	8,900	8,900
100-665-51870	EXPENSE ALLOW. HOME DEMO. AGENT	3,200.00	3,200	3,200
	510 - PERSONAL SERVICES Totals:	76,275.57	92,006	96,317
	520 - BENEFITS			
100-665-52010	SOCIAL SECURITY TAXES	5,835.07	7,039	7,371
100-665-52020	GROUP MEDICAL & LIFE INSURANCE	13,857.02	14,580	14,600
100-665-52030	RETIREMENT & DEATH BENEFITS	6,697.45	9,036	9,512
100-665-52040	WORKERS COMPENSATION	79.92	90	200
100-665-52060	UNEMPLOYMENT INSURANCE	176.60	200	195
100-665-52070	OTHER POST EMPLOYMENT BENEFITS	2,791.78	3,765	3,985
	520 - BENEFITS Totals:	29,437.84	34,710	35,863
	530 - SUPPLIES			
100-665-53100	OFFICE SUPPLIES & REPAIRS	-	1,500	1,500
	530 - SUPPLIES Totals:	-	1,500	1,500
	540 - OTHER SERVICES AND CHARGES			
100-665-54200	COMMUNICATION TELEPHONE	1,296.29	2,850	2,850
100-665-54260	TRAVEL	1,329.34	4,000	4,000
100-665-54270	CONFERENCES AND DUES	1,223.18	1,500	1,500
	540 - OTHER SERVICES AND CHARGES Totals:	3,848.81	8,350	8,350
	550 - CAPITAL OUTLAY			
100-665-55270	FURNITURE & EQUIPMENT	-	1,500	1,500
	550 - CAPITAL OUTLAY Totals:	-	1,500	1,500
	665 - AGRICULTURE EXTENSION SERVICE Totals:	109,562.22	138,066	143,530
100 - GENERAL Totals:		17,182,158.51	19,518,592	25,103,588
100 - GENERAL Totals:		1,820,807.91	(255,523)	(3,031,838)

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
130 - LAW LIBRARY				
Revenue				
	340 - CHARGES FOR SERVICES			
130-340-41010	LAW LIBRARY FEES	16,376.02	12,000	12,000
	340 - CHARGES FOR SERVICES Totals:	16,376.02	12,000	12,000
	360 - MISCELLANEOUS REVENUES			
130-360-41001	INTEREST EARNINGS	1,419.84	575	575
	360 - MISCELLANEOUS REVENUES Totals:	1,419.84	575	575
130 - LAW LIBRARY Totals:		17,795.86	12,575	12,575
	Revenue Totals:	17,795.86	12,575	12,575
Expense				
	420 - LAW LIBRARY			
	530 - SUPPLIES			
130-420-53120	LAW BOOKS	11,124.20	12,575	12,575
	530 - SUPPLIES Totals:	11,124.20	12,575	12,575
	420 - LAW LIBRARY Totals:	11,124.20	12,575	12,575
130 - LAW LIBRARY Totals:		11,124.20	12,575	12,575
	Expense Totals:	11,124.20	12,575	12,575
130 - LAW LIBRARY Totals:		6,671.66	-	-

<u>Account Number</u>	<u>Account Name</u>	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
Revenue				
	360 - MISCELLANEOUS REVENUES			
140-360-41001	INTEREST EARNINGS	2.42	1	1
	360 - MISCELLANEOUS REVENUES Totals:	<u>2.42</u>	<u>1</u>	<u>1</u>
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:		<u>2.42</u>	<u>1</u>	<u>1</u>
Revenue Totals:		<u>2.42</u>	<u>1</u>	<u>1</u>
Expense				
	810 - JUVENILE PROBATION			
	540 - OTHER SERVICES AND CHARGES			
140-810-54830	JUVENILE PROBATION FUNDING	-	1	1
	540 - OTHER SERVICES AND CHARGES Totals:	<u>-</u>	<u>1</u>	<u>1</u>
	810 - JUVENILE PROBATION Totals:	<u>-</u>	<u>1</u>	<u>1</u>
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:		<u>-</u>	<u>1</u>	<u>1</u>
Expense Totals:		<u>-</u>	<u>1</u>	<u>1</u>
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:		<u>2.42</u>	<u>-</u>	<u>-</u>

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
150 - COURTHOUSE SECURITY				
	340 - CHARGES FOR SERVICES			
150-340-44001	FEES OF OFFICE C/C	13,917.14	9,081	9,081
150-340-47001	FEES OF OFFICE D/C	5,466.55	1,302	5,112
150-340-49500	JUSTICE OF THE PEACE FEES	7,765.15	10,591	10,591
	340 - CHARGES FOR SERVICES Totals:	27,148.84	20,974	24,784
	360 - MISCELLANEOUS REVENUES			
150-360-41001	INTEREST EARNINGS	3,765.23	1,942	1,942
	360 - MISCELLANEOUS REVENUES Totals:	3,765.23	1,942	1,942
	150 - COURTHOUSE SECURITY Totals:	30,914.07	22,916	26,726
	Revenue Totals:	30,914.07	22,916	26,726
Expense				
	640 - COURTHOUSE SECURITY			
	510 - PERSONAL SERVICES			
150-640-51300	BAILIFF AND SECURITY	13,478.40	15,933	20,046
	510 - PERSONAL SERVICES Totals:	13,478.40	15,933	20,046
	520 - BENEFITS			
150-640-52010	SOCIAL SECURITY TAXES	814.32	1,219	1,534
150-640-52030	RETIREMENT & DEATH BENEFITS	3,234.00	3,824	4,785
150-640-52040	WORKERS COMPENSATION	262.68	320	320
150-640-52060	UNEMPLOYMENT INSURANCE	26.00	26	41
150-640-52070	OTHER POST EMPLOYMENT BENEFITS	1,347.84	1,594	-
	520 - BENEFITS Totals:	5,684.84	6,983	6,680
	640 - COURTHOUSE SECURITY Totals:	19,163.24	22,916	26,726
	150 - COURTHOUSE SECURITY Totals:	19,163.24	22,916	26,726
	Expense Totals:	19,163.24	22,916	26,726
	150 - COURTHOUSE SECURITY Totals:	11,750.83	-	-

<u>Account Number</u>	<u>Account Name</u>	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
160 - RECORDS MANAGEMENT				
	340 - CHARGES FOR SERVICES			
160-340-44001	FEEES OF OFFICE C/C	262.42	3,800	3,800
160-340-47001	FEEES OF OFFICE D/C	978.85	3,000	3,000
	340 - CHARGES FOR SERVICES Totals:	1,241.27	6,800	6,800
	360 - MISCELLANEOUS REVENUES			
160-360-41001	INTEREST EARNINGS	457.87	60	60
	360 - MISCELLANEOUS REVENUES Totals:	457.87	60	60
	160 - RECORDS MANAGEMENT Totals:	1,699.14	6,860	6,860
	Revenue Totals:	1,699.14	6,860	6,860
Expense				
160 - RECORDS MANAGEMENT				
	660 - FUND			
	510 - PERSONAL SERVICES			
160-660-51090	SEASONAL HELP	-	4,118	4,118
	510 - PERSONAL SERVICES Totals:	-	4,118	4,118
	520 - BENEFITS			
160-660-52010	SOCIAL SECURITY TAXES	-	689	689
160-660-52040	WORKERS COMPENSATION	20.76	35	35
160-660-52060	UNEMPLOYMENT INSURANCE	10.16	18	18
	520 - BENEFITS Totals:	30.92	742	742
	540 - OTHER SERVICES AND CHARGES			
160-660-54362	CTY CLERK DIG.,PRES. & RESTORATION	-	1,000	1,000
160-660-54363	DIST CLERK DIG., PRES. & RESTORATION	-	1,000	1,000
	540 - OTHER SERVICES AND CHARGES Totals:	-	2,000	2,000
	660 - FUND Totals:	30.92	6,860	6,860
	Expense Totals:	30.92	6,860	6,860
	160 - RECORDS MANAGEMENT Totals:	1,668.22	-	-

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
162 - COUNTY & DISTRICT COURT TECHNOLOGY				
340 - CHARGES FOR SERVICES				
162-340-44001	FEES OF OFFICE C/C	277.47	100	100
162-340-47001	FEES OF OFFICE D/C	159.68	50	50
340 - CHARGES FOR SERVICES Totals:		437.15	150	150
360 - MISCELLANEOUS REVENUES				
162-360-41001	INTEREST EARNINGS	113.18	1	1
360 - MISCELLANEOUS REVENUES Totals:		113.18	1	1
162 - COUNTY & DISTRICT COURT T Totals:		550.33	151	151
Revenue Totals:		550.33	151	151
Expense				
162 - COUNTY & DISTRICT COURT TECHNOLOGY				
660 - FUND				
550 - CAPITAL OUTLAY				
162-660-55270	EQUIPMENT & SOFTWARE	-	151	151
550 - CAPITAL OUTLAY Totals:		-	151	151
660 - FUND Totals:		-	151	151
162 - COUNTY & DISTRICT COURT TECHNOLOGY Totals:		-	151	151
Expense Totals:		-	151	151
162 - COUNTY & DISTRICT COURT TECHNOLOGY Totals:		550.33	-	-

<u>Account Number</u>	<u>Account Name</u>	<u>2022 ACTUALS</u>	<u>2023 CURRENT</u>	<u>2024 ADOPTED</u>
Revenue				
165 - COURT RECORD PRESERVATION				
	340 - CHARGES FOR SERVICES			
165-340-47001	FEEES OF OFFICE D/C	80.00	1,790	1,790
	340 - CHARGES FOR SERVICES Totals:	80.00	1,790	1,790
	360 - MISCELLANEOUS REVENUES			
165-360-41001	INTEREST EARNINGS	228.14	10	10
	360 - MISCELLANEOUS REVENUES Totals:	228.14	10	10
	165 - COURT RECORD PRESERVATION Totals:	308.14	1,800	1,800
	Revenue Totals:	308.14	1,800	1,800
Expense				
165 - COURT RECORD PRESERVATION				
	660 - FUND			
	540 - OTHER SERVICES AND CHARGES			
165-660-54061	DIGITIZING	-	1,800	1,800
	540 - OTHER SERVICES AND CHARGES Totals:	-	1,800	1,800
	660 - FUND Totals:	-	1,800	1,800
	165 - COURT RECORD PRESERVATION Totals:	-	1,800	1,800
	Expense Totals:	-	1,800	1,800
	165 - COURT RECORD PRESERVATION Totals:	308.14	-	-

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
166 - DISTRICT COURT RECORDS TECHNOLOGY				
	340 - CHARGES FOR SERVICES			
166-340-47001	FEEES OF OFFICE DISTRICT CLERK	211.64	600	600
	340 - CHARGES FOR SERVICES Totals:	211.64	600	600
	360 - MISCELLANEOUS REVENUES			
166-360-41001	INTEREST EARNINGS	345.65	-	-
	360 - MISCELLANEOUS REVENUES Totals:	345.65	-	-
	166 - DISTRICT COURT RECORDS TECHNOLOGY Totals:	557.29	600	600
	Revenue Totals:	557.29	600	600
Expense				
166 - DISTRICT COURT RECORDS TECHNOLOGY				
	660 - FUND			
	550 - CAPITAL OUTLAY			
166-660-55270	FURNITURE & EQUIPMENT	-	600	600
	550 - CAPITAL OUTLAY Totals:	-	600	600
	660 - FUND Totals:	-	600	600
	Expense Totals:	-	600	600
	166 - DISTRICT COURT RECORDS TECHNOLOGY Totals:	557.29	-	-

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
340 - CHARGES FOR SERVICES				
168-340-47001	FEEES OF OFFICE DISTRICT CLERK	9,029.36	600	600
340 - CHARGES FOR SERVICES Totals:		9,029.36	600	600
360 - MISCELLANEOUS REVENUES				
168-360-41001	INTEREST EARNINGS	245.44	-	-
360 - MISCELLANEOUS REVENUES Totals:		245.44	-	-
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION Totals:		9,274.80	600	600
Revenue Totals:		9,274.80	600	600
Expense				
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
660 - FUND				
540 - OTHER SERVICES AND CHARGES				
168-660-54361	PRESERVATION & RESTORATION	-	600	600
540 - OTHER SERVICES AND CHARGES Totals:		-	600	600
660 - FUND Totals:		-	600	600
Expense Totals:		-	600	600
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION Totals:		9,274.80	-	-

<u>Account Number</u>	<u>Account Name</u>	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
170 - COUNTY CLERK RECORDS PRES				
	340 - CHARGES FOR SERVICES			
170-340-44001	FEEES OF OFFICE C/C	98,259.91	121,350	121,350
	340 - CHARGES FOR SERVICES Totals:	98,259.91	121,350	121,350
	360 - MISCELLANEOUS REVENUES			
170-360-41001	INTEREST EARNINGS	9,437.73	4,050	4,050
	360 - MISCELLANEOUS REVENUES Totals:	9,437.73	4,050	4,050
170 - COUNTY CLERK RECORDS PRES Totals:		107,697.64	125,400	125,400
Revenue Totals:		107,697.64	125,400	125,400
Expense				
170 - COUNTY CLERK RECORDS PRES				
	670 - COUNTY CLERK			
	540 - OTHER SERVICES AND CHARGES			
170-670-54031	DIGITIZING REAL PROPERTY INSTRUME	-	1,000	1,000
170-670-54360	RENTALS MICROFILMING & INDEXING	13,306.00	24,400	24,400
170-670-54364	RECORDS MGT AND PRESERVATION	99,962.00	100,000	100,000
	540 - OTHER SERVICES AND CHARGES Totals:	113,268.00	125,400	125,400
	670 - COUNTY CLERK Totals:	113,268.00	125,400	125,400
Expense Totals:		113,268.00	125,400	125,400
170 - COUNTY CLERK RECORDS PRES Totals:		(5,570.36)	-	-

<u>Account Number</u>	<u>Account Name</u>	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
175 - ARCHIVE FEES				
Revenue				
175 - ARCHIVE FEES				
	340 - CHARGES FOR SERVICES			
175-340-44001	FEEES OF OFFICE C/C	87,860.00	35,000	35,000
	340 - CHARGES FOR SERVICES Totals:	87,860.00	35,000	35,000
	360 - MISCELLANEOUS REVENUES			
175-360-41001	INTEREST EARNINGS	6,514.86	554	554
	360 - MISCELLANEOUS REVENUES Totals:	6,514.86	554	554
175 - ARCHIVE FEES Totals:		94,374.86	35,554	35,554
	Revenue Totals:	94,374.86	35,554	35,554
Expense				
175 - ARCHIVE FEES				
	660 - FUND			
	540 - OTHER SERVICES AND CHARGES			
175-660-54061	DIGITIZING	-	14,277	14,277
175-660-54361	PRESERVATION & RESTORATION	-	21,277	21,277
	540 - OTHER SERVICES AND CHARGES Totals:	-	35,554	35,554
	660 - FUND Totals:	-	35,554	35,554
	Expense Totals:	-	35,554	35,554
175 - ARCHIVE FEES Totals:		94,374.86	-	-

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
180 - JUSTICE COURT TECHNOLOGY				
	340 - CHARGES FOR SERVICES			
180-340-49600	JUSTICE OF THE PEACE PCT. 1 & 4	3,170.34	2,244	2,244
180-340-49650	JUSTICE OF THE PEACE PCT. 2 & 3	3,270.47	2,244	2,244
	340 - CHARGES FOR SERVICES Totals:	6,440.81	4,488	4,488
	360 - MISCELLANEOUS REVENUES			
180-360-41001	INTEREST EARNINGS	1,522.42	694	694
	360 - MISCELLANEOUS REVENUES Totals:	1,522.42	694	694
	180 - JUSTICE COURT TECHNOLOGY Totals:	7,963.23	5,182	5,182
	Revenue Totals:	7,963.23	5,182	5,182
Expense				
180 - JUSTICE COURT TECHNOLOGY				
	640 - COURTHOUSE SECURITY			
	550 - CAPITAL OUTLAY			
180-640-55270	EQUIPMENT	169.98	5,182	5,182
	550 - CAPITAL OUTLAY Totals:	169.98	5,182	5,182
	640 - COURTHOUSE SECURITY Totals:	169.98	5,182	5,182
	Expense Totals:	169.98	5,182	5,182
	180 - JUSTICE COURT TECHNOLOGY Totals:	7,793.25	-	-

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
200 - ROAD & BRIDGE				
	310 - TAX RECEIPTS			
200-310-41101	CURRENT PROPERTY TAX LEVY	6,012,473.70	6,713,992	6,808,838
200-310-41102	DELINQUENT PROPERTY TAX LEVY	351,378.80	216,580	212,776
	310 - TAX RECEIPTS Totals:	6,363,852.50	6,930,572	7,021,614
	321 - VEHICLE TAXES & LICENSES			
200-321-42004	MOTOR VEHICLE TAXES & LICENSES	361,270.02	350,000	350,000
	321 - VEHICLE TAXES & LICENSES Totals:	361,270.02	350,000	350,000
	330 - INTERGOVERNMENTAL RECEIPTS			
200-330-40500	TXDOT CTIF GRANT	614,575.24	-	-
200-330-49001	STATE & LATERAL ROAD FUND	29,393.08	29,000	29,000
200-330-49050	WEIGHT & AXLE FEES	54,315.42	45,000	45,000
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	698,283.74	74,000	74,000
	350 - FINES			
200-350-40003	COUNTY DISTRICT & J.P.COURT FINE	386,939.56	354,000	354,000
	350 - FINES Totals:	386,939.56	354,000	354,000
	360 - MISCELLANEOUS REVENUES			
200-360-41001	INTEREST EARNINGS	163,588.07	106,163	111,026
200-360-41020	MISCELLANEOUS REVENUE	492,087.71	(46,697)	-
200-360-41025	TAX ABATEMENT REVENUE	141,054.00	141,054	141,054
	360 - MISCELLANEOUS REVENUES Totals:	796,729.78	200,520	252,080
	200 - ROAD & BRIDGE Totals:	8,466,021.60	7,768,038	8,051,694
	Revenue Totals:	8,466,021.60	7,768,038	8,051,694

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Expense				
200 - ROAD & BRIDGE				
621 - PRECINCT #1				
510 - PERSONAL SERVICES				
200-621-51060	ROAD & BRIDGE EMPLOYEES WAGES	393,297.67	521,536	535,306
200-621-51800	BENEFITS TERMINATION PAY	10,327.75	6,000	6,000
510 - PERSONAL SERVICES Totals:		403,625.42	527,536	541,306
520 - BENEFITS				
200-621-52010	SOCIAL SECURITY TAXES	30,052.27	40,357	41,410
200-621-52020	GROUP MEDICAL & LIFE INSURANCE	123,563.56	149,445	146,000
200-621-52030	RETIREMENT & DEATH BENEFITS	96,829.95	126,609	129,210
200-621-52040	WORKERS COMPENSATION	9,457.52	18,000	14,696
200-621-52060	UNEMPLOYMENT INSURANCE	2,031.38	3,000	2,500
200-621-52070	OTHER POST EMPLOYMENT BENEFITS	40,362.46	52,754	54,131
200-621-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305.00	31,305	40,000
200-621-52140	RETIREE MEDICAL INS TRUST CONTRIB	97,846.00	97,846	49,616
520 - BENEFITS Totals:		431,448.14	519,316	477,563
530 - SUPPLIES				
200-621-53560	REPAIR AND MAINTENANCE SUPPLIES	159,210.46	118,826	155,000
200-621-53570	PARTS AND REPAIRS	22,411.06	31,250	40,000
200-621-53930	MISCELLANEOUS SUPPLIES	-	500	500
530 - SUPPLIES Totals:		181,621.52	150,576	195,500
540 - OTHER SERVICES AND CHARGES				
200-621-54080	CONTINGENCY	-	70,500	177,660
200-621-54480	CONTRACTOR SERVICES	2,000.00	260	260
200-621-54610	RENTALS & LEASES	28,008.52	36,210	40,000
540 - OTHER SERVICES AND CHARGES Totals:		30,008.52	106,970	217,920
550 - CAPITAL OUTLAY				
200-621-55262	BUILDING	-	50	50
200-621-55270	FURNITURE & EQUIPMENT	64,110.14	494,503	150,000
200-621-55280	ROAD OIL PRE MIX & GRAVEL	954,835.51	750,000	750,000
200-621-55290	LUMBER PILING & CULVERTS	28,884.06	49,500	49,500
550 - CAPITAL OUTLAY Totals:		1,047,829.71	1,294,053	949,550
621 - PRECINCT #1 Totals:		2,094,533.31	2,598,451	2,381,839

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
622 - PRECINCT #2				
510 - PERSONAL SERVICES				
200-622-51060	ROAD & BRIDGE EMPLOYEES WAGES	368,796.83	476,727	485,489
200-622-51800	BENEFITS TERMINATION PAY	4,757.61	5,000	5,000
510 - PERSONAL SERVICES Totals:		373,554.44	481,727	490,489
520 - BENEFITS				
200-622-52010	SOCIAL SECURITY TAXES	26,681.48	36,853	37,524
200-622-52020	GROUP MEDICAL & LIFE INSURANCE	116,620.45	134,865	131,400
200-622-52030	RETIREMENT & DEATH BENEFITS	89,616.02	115,615	117,086
200-622-52040	WORKERS COMPENSATION	9,111.64	15,000	14,169
200-622-52060	UNEMPLOYMENT INSURANCE	1,436.36	2,000	2,000
200-622-52070	OTHER POST EMPLOYMENT BENEFITS	37,355.38	48,173	49,051
200-622-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305.00	31,305	40,000
200-622-52140	RETIREE MEDICAL INS TRUST CONTRIB	90,573.00	90,573	49,616
520 - BENEFITS Totals:		402,699.33	474,384	440,846
530 - SUPPLIES				
200-622-53560	REPAIR AND MAINTENANCE SUPPLIES	114,936.51	95,656	118,990
200-622-53570	PARTS AND REPAIRS	7,981.76	49,250	49,250
200-622-53930	MISCELLANEOUS SUPPLIES	-	500	500
530 - SUPPLIES Totals:		122,918.27	145,406	168,740
540 - OTHER SERVICES AND CHARGES				
200-622-54080	CONTINGENCY	-	328,079	331,089
200-622-54480	CONTRACTOR SERVICES	-	50	50
200-622-54610	RENTALS & LEASES	6,269.63	50	50
540 - OTHER SERVICES AND CHARGES Totals:		6,269.63	328,179	331,189
550 - CAPITAL OUTLAY				
200-622-55270	FURNITURE & EQUIPMENT	89,759.66	120,000	50,000
200-622-55280	ROAD OIL PRE MIX & GRAVEL	543,326.51	246,743	246,743
200-622-55290	LUMBER PILING & CULVERTS	3,376.24	8,500	8,500
550 - CAPITAL OUTLAY Totals:		636,462.41	375,243	305,243
622 - PRECINCT #2 Totals:		1,541,904.08	1,804,939	1,736,507

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
623 - PRECINCT #3				
510 - PERSONAL SERVICES				
200-623-51060	ROAD & BRIDGE EMPLOYEES WAGES	388,464.45	476,727	485,849
200-623-51800	BENEFITS TERMINATION PAY	3,963.89	5,000	5,000
510 - PERSONAL SERVICES Totals:		392,428.34	481,727	490,849
520 - BENEFITS				
200-623-52010	SOCIAL SECURITY TAXES	29,128.80	36,853	37,524
200-623-52020	GROUP MEDICAL & LIFE INSURANCE	117,791.01	134,865	131,400
200-623-52030	RETIREMENT & DEATH BENEFITS	89,970.26	115,615	117,086
200-623-52040	WORKERS COMPENSATION	9,111.64	15,000	14,169
200-623-52060	UNEMPLOYMENT INSURANCE	1,445.47	2,000	2,000
200-623-52070	OTHER POST EMPLOYMENT BENEFITS	37,502.99	48,173	49,051
200-623-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305.00	31,305	40,000
200-623-52140	RETIREE MEDICAL INS TRUST CONTRIB	90,573.00	90,573	49,616
520 - BENEFITS Totals:		406,828.17	474,384	440,846
530 - SUPPLIES				
200-623-53560	REPAIR AND MAINTENANCE SUPPLIES	157,805.75	129,950	133,286
200-623-53570	PARTS AND REPAIRS	70,488.31	75,000	75,000
200-623-53930	MISCELLANEOUS SUPPLIES	-	50	50
530 - SUPPLIES Totals:		228,294.06	205,000	208,336
540 - OTHER SERVICES AND CHARGES				
200-623-54080	CONTINGENCY	-	227	188,225
200-623-54480	CONTRACTOR SERVICES	-	1,300	100
200-623-54610	RENTALS & LEASES	8,411.36	41,300	36,100
540 - OTHER SERVICES AND CHARGES Totals:		8,411.36	42,827	224,425
550 - CAPITAL OUTLAY				
200-623-55262	BUILDING	-	50	50
200-623-55270	FURNITURE & EQUIPMENT	166,538.41	171,800	100,000
200-623-55280	ROAD OIL PRE MIX & GRAVEL	807,893.60	724,800	750,000
200-623-55290	LUMBER PILING & CULVERTS	14,796.76	27,400	27,400
550 - CAPITAL OUTLAY Totals:		989,228.77	924,050	877,450
623 - PRECINCT #3 Totals:		2,025,190.70	2,127,988	2,241,906

<u>Account Number</u>	<u>Account Name</u>	<u>2022 ACTUALS</u>	<u>2023 CURRENT</u>	<u>2024 ADOPTED</u>
624 - PRECINCT #4				
510 - PERSONAL SERVICES				
200-624-51060	ROAD & BRIDGE EMPLOYEES WAGES	473,597.44	569,503	626,027
200-624-51800	BENEFITS TERMINATION PAY	2,085.74	9,500	9,500
510 - PERSONAL SERVICES Totals:		475,683.18	579,003	635,527
520 - BENEFITS				
200-624-52010	SOCIAL SECURITY TAXES	35,457.12	44,294	48,620
200-624-52020	GROUP MEDICAL & LIFE INSURANCE	151,251.00	164,025	175,200
200-624-52030	RETIREMENT & DEATH BENEFITS	114,116.47	138,961	151,708
200-624-52040	WORKERS COMPENSATION	10,890.76	18,000	19,075
200-624-52060	UNEMPLOYMENT INSURANCE	2,086.27	3,000	3,000
200-624-52070	OTHER POST EMPLOYMENT BENEFITS	47,567.88	57,901	63,555
200-624-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305.00	31,305	40,000
200-624-52140	RETIREE MEDICAL INS TRUST CONTRIB	108,065.00	108,065	49,616
520 - BENEFITS Totals:		500,739.50	565,551	550,774
530 - SUPPLIES				
200-624-53560	REPAIR AND MAINTENANCE SUPPLIES	203,705.50	143,986	167,000
200-624-53570	PARTS AND REPAIRS	62,935.91	120,000	120,000
200-624-53930	MISCELLANEOUS SUPPLIES	-	500	500
530 - SUPPLIES Totals:		266,641.41	264,486	287,500
540 - OTHER SERVICES AND CHARGES				
200-624-54080	CONTINGENCY	-	44,054	176,372
200-624-54480	CONTRACTOR SERVICES	-	50	50
200-624-54610	RENTALS & LEASES	-	51,050	50
540 - OTHER SERVICES AND CHARGES Totals:		-	95,154	176,472
550 - CAPITAL OUTLAY				
200-624-55270	FURNITURE & EQUIPMENT	220,149.80	144,515	144,515
200-624-55280	ROAD OIL PRE MIX & GRAVEL	439,659.61	750,000	750,000
200-624-55290	LUMBER PILING & CULVERTS	15,260.57	35,000	20,000
550 - CAPITAL OUTLAY Totals:		675,069.98	929,515	914,515
624 - PRECINCT #4 Totals:		1,918,134.07	2,433,709	2,564,788
200 - ROAD & BRIDGE EXPENSE Totals:		7,579,762.16	8,965,087	8,925,040
200 - ROAD & BRIDGE Totals:		886,259.44	(1,197,049)	(873,346)

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
300 - FM & LATERAL				
310 - TAX RECEIPTS				
300-310-41101	CURRENT PROPERTY TAX LEVY	583,483.27	588,772	678,615
300-310-41102	DELINQUENT PROPERTY TAX LEVY	38,806.92	18,993	21,207
310 - TAX RECEIPTS Totals:		622,290.19	607,765	699,822
360 - MISCELLANEOUS REVENUES				
300-360-41001	INTEREST EARNINGS	37,285.68	15,927	21,674
300-360-41020	MISCELLANEOUS REVENUE	493,417.82	-	-
360 - MISCELLANEOUS REVENUES Totals:		530,703.50	15,927	21,674
300 - FM & LATERAL Totals:		1,152,993.69	623,692	721,496
Revenue Totals:		1,152,993.69	623,692	721,496
Expense				
300 - FM & LATERAL				
629 - MAINTENANCE				
510 - PERSONAL SERVICES				
300-629-51060	ROAD & BRIDGE EMPLOYEES WAGES	84,440.04	89,753	94,970
300-629-51800	BENEFITS TERMINATION PAY	-	1,600	1,600
510 - PERSONAL SERVICES Totals:		84,440.04	91,353	96,570
520 - BENEFITS				
300-629-52010	SOCIAL SECURITY TAXES	6,321.39	6,988	7,266
300-629-52020	GROUP MEDICAL & LIFE INSURANCE	27,714.04	29,160	29,200
300-629-52030	RETIREMENT & DEATH BENEFITS	20,407.06	21,925	22,671
300-629-52040	WORKERS COMPENSATION	598.00	1,000	950
300-629-52060	UNEMPLOYMENT INSURANCE	1,962.44	3,392	191
300-629-52070	OTHER POST EMPLOYMENT BENEFITS	8,506.36	9,136	9,498
300-629-52130	OPTIONAL RETIREMENT CONTRIBUTION	29,961.00	29,961	40,000
300-629-52140	RETIREE MEDICAL INS TRUST CONTRIB	17,000.00	17,000	17,000
520 - BENEFITS Totals:		112,470.29	118,562	126,776
530 - SUPPLIES				
300-629-53160	SIGNS AND POST	14,350.39	25,000	30,000
300-629-53560	REPAIR AND MAINTENANCE SUPPLIES	34,766.08	46,627	31,000
300-629-53570	PARTS AND REPAIRS	16,670.16	20,000	20,000
530 - SUPPLIES Totals:		65,786.63	91,627	81,000
540 - OTHER SERVICES AND CHARGES				
300-629-54080	CONTINGENCY	-	60,369	220,000
300-629-54120	INSURANCE/ LIAB. FIRE ETC.	228,164.44	250,000	250,000
300-629-54430	UTILITIES	29,009.05	30,000	30,000
300-629-54480	CONTRACTOR SERVICES	1,670.19	21,000	6,000
300-629-54490	PHYSICALS & DRUG SCREEN TESTING	1,868.50	3,500	3,500
300-629-54610	RENTALS & LEASES	4,664.22	5,000	5,000
300-629-54640	BEAVER CONTROL CONTRACT	38,400.00	38,400	38,400
300-629-54990	MISCELLANEOUS	200.00	1,250	1,250
540 - OTHER SERVICES AND CHARGES Totals:		303,976.40	409,519	554,150
550 - CAPITAL OUTLAY				
300-629-55270	FURNITURE & EQUIPMENT	14,334.17	1,000	1,000
300-629-55280	ROAD OIL	-	2,000	2,000
300-629-55300	BRIDGE CONSTRUCTION	483,891.88	5,000	80,000
550 - CAPITAL OUTLAY Totals:		498,226.05	8,000	83,000
629 - MAINTENANCE Totals:		1,064,899.41	719,061	941,496
300 - FM & LATERAL EXPENSE Totals:		1,064,899.41	719,061	941,496
300 - FM & LATERAL Totals:		88,094.28	(95,369)	(220,000)

<u>Account Number</u>	<u>Account Name</u>	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
813 - AMERICAN RESCUE PLAN FUND				
	330 - INTERGOVERNMENTAL RECEIPTS			
813-330-41260	ARP REVENUE	1,319,424.14	2,216,243	-
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	1,319,424.14	2,216,243	-
	360 - MISCELLANEOUS REVENUES			
813-360-41001	INTEREST EARNINGS	49,024.52	10,000	10,000
	360 - MISCELLANEOUS REVENUES Totals:	49,024.52	10,000	10,000
	813 - AMERICAN RESCUE PLAN FUND Totals:	1,368,448.66	2,226,243	10,000
	Revenue Totals:	1,368,448.66	2,226,243	10,000
Expense				
813 - AMERICAN RESCUE PLAN FUND				
	460 - FEDERAL GRANT			
	540 - OTHER SERVICES AND CHARGES			
813-460-54230	PUBLIC HEALTH EMERGENCY DISBURSEMENT	206,553.54	10,500	-
813-460-54570	BUILDING REPAIRS	30,000.00	638,409	179,495
	540 - OTHER SERVICES AND CHARGES Totals:	236,553.54	648,909	179,495
	550 - CAPITAL OUTLAY			
813-460-55260	LAND/BUILDING PURCHASE	690,900.00	425,334	-
813-460-55270	CAPITAL OUTLAY EQUIPMENT	265,682.60	652,000	100,000
813-460-55320	CONSTRUCTION	0	500,000	700,000
	550 - CAPITAL OUTLAY Totals:	956,582.60	1,577,334	800,000
	460 - FEDERAL GRANT Totals:	1,193,136.14	2,226,243	979,495
	Expense Totals:	1,193,136.14	2,226,243	979,495
	813 - AMERICAN RESCUE PLAN FUND Totals:	175,312.52	0.00	-969,495.00

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
881 - CHILD PROTECTIVE SERVICES				
	330 - INTERGOVERNMENTAL RECEIPTS			
881-330-41201	STATE TITLE IV E DFPS	9,370.06	-	-
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	9,370.06	-	-
	360 - MISCELLANEOUS REVENUES			
881-360-41001	INTEREST EARNINGS	1,971.53	-	-
881-360-41152	MISCELLANEOUS DONATIONS	1,920.00	-	-
881-360-41184	PANOLA COUNTY FUNDING	30,000.00	58,000	30,000
	360 - MISCELLANEOUS REVENUES Totals:	33,891.53	58,000	30,000
	881 - CHILD PROTECTIVE SERVICES Totals:	43,261.59	58,000	30,000
	Revenue Totals:	43,261.59	58,000	30,000
Expense				
881 - CHILD PROTECTIVE SERVICES				
	646 - HEALTH AND PAUPERS CARE			
	540 - OTHER SERVICES AND CHARGES			
881-646-54740	SUPPLIES & CHILD CARE EXPENSE	51,785.62	58,000	58,000
	540 - OTHER SERVICES AND CHARGES Totals:	51,785.62	58,000	58,000
	646 - HEALTH AND PAUPERS CARE Totals:	51,785.62	58,000	58,000
	881 - CHILD PROTECTIVE SERVICES Totals:	51,785.62	58,000	58,000
	Expense Totals:	51,785.62	58,000	58,000
	881 - CHILD PROTECTIVE SERVICES Totals:	-8,524.03	-	-

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
883 - HEALTH FUND				
	330 - INTERGOVERNMENTAL RECEIPTS			
883-330-41168	TOBACCO SETTLEMENT	38,216.71	25,000	25,000
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	38,216.71	25,000	25,000
	360 - MISCELLANEOUS REVENUES			
883-360-41001	INTEREST EARNINGS	60,811.25	25,000	25,000
	360 - MISCELLANEOUS REVENUES Totals:	60,811.25	25,000	25,000
883 - HEALTH FUND Totals:		99,027.96	50,000	50,000
	Revenue Totals:	99,027.96	50,000	50,000
Expense				
883 - HEALTH FUND				
	648 - HEALTH AND PAUPERS CARE			
	540 - OTHER SERVICES AND CHARGES			
883-648-54600	INDIGENT HEALTH CARE	21,998.63	50,000	50,000
	540 - OTHER SERVICES AND CHARGES Totals:	21,998.63	50,000	50,000
	648 - HEALTH AND PAUPERS CARE Totals:	21,998.63	50,000	50,000
	Expense Totals:	21,998.63	50,000	50,000
883 - HEALTH FUND Totals:		77,029.33	-	-

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
885 - AIRPORT				
	330 - INTERGOVERNMENTAL RECEIPTS			
885-330-40500	STATE GRANT	3,368.74	54,500	-
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	3,368.74	54,500	-
	360 - MISCELLANEOUS REVENUES			
885-360-41001	INTEREST EARNINGS	6,797.30	6,324	1,500
885-360-41020	MISCELLANEOUS REVENUE	78,175.08	180,645	80,000
885-360-41028	HANGAR RENTAL & GROUND LEASE AGREEMENTS	14,685.00	14,310	14,310
	360 - MISCELLANEOUS REVENUES Totals:	99,657.38	201,279	95,810
885 - AIRPORT Totals:		103,026.12	255,779	95,810
	Revenue Totals:	103,026.12	255,779	95,810
Expense				
885 - AIRPORT				
	750 - AIRPORT			
	540 - OTHER SERVICES AND CHARGES			
885-750-54120	INSURANCE/LIAB & PROPERTY	1,131.56	4,924	5,000
885-750-54150	PROFESSIONAL SERVICES	2,846.00	11,195	10,000
885-750-54570	REPAIRS AND RENOVATIONS	4,769.61	109,050	20,000
885-750-54930	FUEL & REPAIRS	82,919.45	130,560	80,000
	540 - OTHER SERVICES AND CHARGES Totals:	91,666.62	255,729	115,000
	550 - CAPITAL OUTLAY			
885-750-55270	FURNITURE & EQUIPMENT	1,552.20	50	50
885-750-55320	CONSTRUCTION			270,000
	550 - CAPITAL OUTLAY Totals:	1,552.20	50	270,050
	750 - AIRPORT Totals:	93,218.82	255,779	385,050
	Expense Totals:	93,218.82	255,779	385,050
885 - AIRPORT Totals:		9,807.30	-	(289,240)

<u>Account Number</u>	<u>Account Name</u>	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
920 - ROAD BOND 1971				
	360 - MISCELLANEOUS REVENUES			
920-360-41001	INTEREST EARNINGS	4,668.20	1,250	1,250
	360 - MISCELLANEOUS REVENUES Totals:	4,668.20	1,250	1,250
920 - ROAD BOND 1971 Totals:		4,668.20	1,250	1,250
	Revenue Totals:	4,668.20	1,250	1,250
Expense				
920 - ROAD BOND 1971				
	696 - "ROAD R.O.W. UTILITY, ADJ"			
	550 - CAPITAL OUTLAY			
920-696-56370	RIGHT OF WAY & UTILITY ADJ.	-	1,250	1,250
	550 - CAPITAL OUTLAY Totals:	-	1,250	1,250
	696 - "ROAD R.O.W. UTILITY, ADJ" Totals:	-	1,250	1,250
	Expense Totals:	-	1,250	1,250
920 - ROAD BOND 1971 Totals:		4,668.20	-	-

<u>Account Number</u>	<u>Account Name</u>	<u>2022 ACTUALS</u>	<u>2023 CURRENT</u>	<u>2024 ADOPTED</u>
Revenue				
940 - PERMANENT IMPROVEMENT				
	360 - MISCELLANEOUS REVENUES			
940-360-41001	INTEREST EARNINGS	3,671.67	1,000	1,000
	360 - MISCELLANEOUS REVENUES Totals:	3,671.67	1,000	1,000
940 - PERMANENT IMPROVEMENT Totals:		3,671.67	1,000	1,000
Revenue Totals:		3,671.67	1,000	1,000
Expense				
940 - PERMANENT IMPROVEMENT				
	697 - AIRPORT EXPANSION			
	550 - CAPITAL OUTLAY			
940-697-55270	FURNITURE & EQUIPMENT	-	1,000	1,000
940-697-55320	CONSTRUCTION	-	-	230,000
	550 - CAPITAL OUTLAY Totals:	-	1,000	231,000
697 - AIRPORT EXPANSION Totals:		-	1,000	231,000
Expense Totals:		-	1,000	231,000
940 - PERMANENT IMPROVEMENT Totals:		3,671.67	-	(230,000)

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
Revenue				
950 - JAIL IMPROVEMENT FUND				
	360 - MISCELLANEOUS REVENUES			
950-360-41001	INTEREST EARNINGS	6.91	1	1
	360 - MISCELLANEOUS REVENUES Totals:	6.91	1	1
950 - JAIL IMPROVEMENT FUND Totals:		6.91	1	1
		6.91	1	1
	Revenue Totals:	6.91	1	1
Expense				
950 - JAIL IMPROVEMENT FUND				
	570 - CORRECTIONS / JAIL			
	550 - CAPITAL OUTLAY			
950-570-55270	JAIL EQUIPMENT	-	1	1
	550 - CAPITAL OUTLAY Totals:	-	1	1
	570 - CORRECTIONS / JAIL Totals:	-	1	1
		-	1	1
	Expense Totals:	-	1	1
950 - JAIL IMPROVEMENT FUND Totals:		6.91	-	-

Account Number	Account Name	2022 ACTUALS	2023 CURRENT	2024 ADOPTED
968 - PANOLA COUNTY RETIREE HEALTH				
	Revenue			
	330 - INTERGOVERNMENTAL RECEIPTS			
968-330-41004	MEDICARE PART D REIMBURSEMENT	74,546.11	49,000	-
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	74,546.11	49,000	49,000
	360 - MISCELLANEOUS REVENUES			
968-360-41001	INTEREST EARNINGS	559,194.06	328,000	300,000
968-360-41064	TRUST CONTRIBUTIONS	2,437,165.39	1,482,000	1,888,437
968-360-41066	SURPLUS DISTRIBUTION	120,542.00	-	-
	360 - MISCELLANEOUS REVENUES Totals:	3,116,901.45	1,810,000	2,188,437
	968 - PANOLA COUNTY RETIREE HEA Totals:	3,191,447.56	1,859,000	2,237,437
	Revenue Totals:	3,191,447.56	1,859,000	2,237,437
	Expense			
968 - PANOLA COUNTY RETIREE HEA				
	668 - RETIREE HEALTH BENEFITS TRUST			
	520 - BENEFITS			
968-668-52080	RETIREE EMPLOYEE MEDICAL INSURANCE	1,555,903.70	1,859,000	2,237,437
	520 - BENEFITS Totals:	1,555,903.70	1,859,000	2,237,437
	668 - RETIREE HEALTH BENEFITS TRUST Totals:	1,555,903.70	1,859,000	2,237,437
	Expense Totals:	1,555,903.70	1,859,000	2,237,437
	968 - PANOLA COUNTY RETIREE HEA Totals:	1,635,543.86	-	-

Notice About 2023 Tax Rates

Property tax rates in Panola County.

This notice concerns the 2023 property tax rates for Panola County. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.37001/\$100
This year's voter-approval tax rate	\$0.38337/\$100

To see the full calculations, please visit co.panola.tx.us for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	21,300,000
Road and Bridge Fund	7,800,000

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
	0	0	0	0
Total required for 2023 debt service				\$0
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2023				\$0
+ Amount added in anticipation that the unit will collect only 99.00% of its taxes in 2023				\$0
= Total debt levy				\$0

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Holly Gibbs, Panola County Tax assessor/Collector on 07/25/2023 .

Visit Texas.gov/Property Taxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Panola County 903 693 0340
 Taxing Unit Name Phone (area code and number)
 110 South Sycamore co.panola.tx.us
 Taxing Unit's Address, City, State, ZIP Code Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 6,030,993,771
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 182,074,230
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 5,848,919,541
4.	2022 total adopted tax rate.	\$ 0.44791 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: - \$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(1-4)
² Tex. Tax Code §26.012(1-4)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 5,848,919,541
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 1,217,620 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 5,134,310 C. Value loss. Add A and B. ⁶	\$ 6,351,930
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 6,351,930
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 5,842,567,611
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 26,169,444
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 9,114
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 26,178,558
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 7,273,579,387 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 9,361,147 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 7,282,940,534

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 0
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 190,400,210
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 7,092,540,324
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 17,585,320
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 17,585,320
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 7,074,955,004
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.37001 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ 0.37001 /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.44791 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,848,919,541

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 §26.013(5)(B)
¹⁷ Tex. Tax Code §26.012(f)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 26,197,895
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 9,114 B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 9,114 E. Add Line 30 to 31D.	\$ 26,207,009
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,074,955,004
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.37041 /\$100
34.	Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0 B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code 926.044
²⁵ Tex. Tax Code 926.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.	
A.	2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 0
B.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.	
A.	2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0
B.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
B.	Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.37041 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ 0
B.	Divide Line 40A by Line 32 and multiply by \$100.....	\$ 0 /\$100
C.	Add Line 40B to Line 39.	\$ 0.37041 /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.38337 /\$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): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</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>	<p>\$ <u>0</u> /\$100</p>
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</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 \$ <u>0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>0</u></p>	<p>\$ <u>0</u></p>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	<p>\$ <u>0</u></p>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	<p>\$ <u>0</u></p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 99.00 %</p> <p>B. Enter the 2022 actual collection rate. 96.00 %</p> <p>C. Enter the 2021 actual collection rate. 96.00 %</p> <p>D. Enter the 2020 actual collection rate. 94.00 %</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>	<p>\$ <u>99.00</u></p>
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	<p>\$ <u>0</u></p>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<p>\$ <u>7,092,540,324</u></p>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	<p>\$ <u>0</u> /\$100</p>
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	<p>\$ <u>0.38337</u> /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ _____ /\$100</p>

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 §926.03(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	0.38337 \$ _____ /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	0 \$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0 \$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	7,092,540,324 \$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0 \$ _____ /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	0.37001 \$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	0.37001 \$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.38337 \$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	0.38337 \$ _____ /\$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. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸	0 \$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	7,092,540,324 \$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0 \$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.38337 \$ _____ /\$100

¹² Tex. Tax Code §26.041(d)
¹³ Tex. Tax Code §26.041(j)
¹⁴ Tex. Tax Code §26.041(d)
¹⁵ Tex. Tax Code §26.04(c)
¹⁶ Tex. Tax Code §26.04(c)
¹⁷ Tex. Tax Code §26.045(d)
¹⁸ Tex. Tax Code §26.045(i)

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<p>Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</p> <p>A. Voter-approval tax rate \$ 0.41208 /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)</p> <p>B. Unused increment rate (Line 66) \$ 0.06339 /\$100</p> <p>C. Subtract B from A \$ 0.34869 /\$100</p> <p>D. Adopted Tax Rate \$ 0.44791 /\$100</p> <p>E. Subtract D from C \$ -0.09922 /\$100</p>	
64.	<p>Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.</p> <p>A. Voter-approval tax rate \$ 0.57801 /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)</p> <p>B. Unused increment rate (Line 66) \$ 0.00000 /\$100</p> <p>C. Subtract B from A \$ 0.57801 /\$100</p> <p>D. Adopted Tax Rate \$ 0.55752 /\$100</p> <p>E. Subtract D from C \$ 0.02049 /\$100</p>	
65.	<p>Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.</p> <p>A. Voter-approval tax rate \$ 0.66089 /\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)</p> <p>B. Unused increment rate \$ 0.00000 /\$100</p> <p>C. Subtract B from A \$ 0.66089 /\$100</p> <p>D. Adopted Tax Rate \$ 0.59750 /\$100</p> <p>E. Subtract D from C \$ 0.06339 /\$100</p>	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.00000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.38337 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §926.0501(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 §26.01218-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.37041 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,092,540,324
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.00704 /\$100
71.	2023 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.	\$ 0.37745 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.44791 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,842,567,611
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,074,955,004
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)
⁴⁵ Tex. Tax Code §26.042(f)
⁴⁶ Tex. Tax Code §26.042(c)
⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.38337 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.37001 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27
- Voter-approval tax rate.** \$ 0.38337 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49
- De minimis rate.** \$ 0.37745 /\$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 the Tax Code.⁵⁰

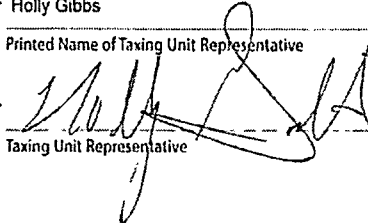
print here ▶

Holly Gibbs

Printed Name of Taxing Unit Representative

sign here ▶

Taxing Unit Representative



Date

7-26-23

⁵⁰ Tex. Tax Code §526.04(c-2) and (d-2)

Notice About 2023 Tax Rates

Property tax rates in Panola County Special.

This notice concerns the 2023 property tax rates for Panola County Special. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.00939/\$100
This year's voter-approval tax rate	\$0.00998/\$100

To see the full calculations, please visit co.panola.tx.us for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
Farm to Market Lateral Road Fund	1,900,000

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (*or additional sales tax revenues, if applicable*).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
	0	0	0	0
Total required for 2023 debt service				\$0
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2023				\$0
+ Amount added in anticipation that the unit will collect only 99.00% of its taxes in 2023				\$0
= Total debt levy				\$0

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Holly Gibbs, Panola County Tax Assessor Collector on 07/25/2023.

Visit Texas.gov/Property Taxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Panola County Special	903 693 0340
Taxing Unit Name	Phone (area code and number)
110 South Sycamore	co.panola.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 6,033,391,012
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 182,004,230
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 5,851,386,782
4.	2022 total adopted tax rate.	\$ 0.01135 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2022 ARB values:..... \$ 0 B. 2022 values resulting from final court decisions:..... - \$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value:..... \$ 0 B. 2022 disputed value:..... - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 5,851,386,782
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 1,217,620</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 4,723,310</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 5,940,930
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ 0</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,940,930
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 5,845,445,852
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 663,458
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 254
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 663,712
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 7,264,031,117</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 9,361,147</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 7,273,392,264

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹⁴</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ <u>0</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>0</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>190,330,210</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>7,083,062,054</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>17,538,960</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>17,538,960</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>7,065,523,094</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.00939</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.00939</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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.01135</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,851,386,782</u>

¹⁴ Tex. Tax Code §26.01(c) and (d)
¹⁵ Tex. Tax Code §26.01(c)
¹⁶ Tex. Tax Code §26.01(d)
¹⁷ Tex. Tax Code §26.012(6)(B)
¹⁸ Tex. Tax Code §26.012(6)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.012(17)
²¹ Tex. Tax Code §26.04(c)
²² Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 664,132
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 254	
B.	2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0	
C.	2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
D.	2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 254	
E.	Add Line 30 to 31D.	\$ 664,386
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,065,523.094
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.00940 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
A.	2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
B.	2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
A.	2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0	
B.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$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 If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <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.</p>	\$ <u>0</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <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.</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 Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <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. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.00940</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <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.</p>	\$ <u>0.00940</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.00972</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): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</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. ²⁹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ 0
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ 0
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 99.00 %</p> <p>B. Enter the 2022 actual collection rate. 96.00 %</p> <p>C. Enter the 2021 actual collection rate. 96.00 %</p> <p>D. Enter the 2020 actual collection rate. 94.00 %</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>	99.00 %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 0
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 7,083,062,054
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0 /\$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ 0.00972 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</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 2023 county voter-approval tax rate.	0.00972 \$ _____ /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	0 \$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0 \$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	7,083,062,054 \$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0 \$ _____ /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	0.00939 \$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	0.00939 \$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.00972 \$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	0.00972 \$ _____ /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	0 \$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	7,083,062,054 \$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0 \$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.00972 \$ _____ /\$100

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

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate \$ 0.01107 /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
B.	Unused increment rate (Line 66) \$ 0.00274 /\$100	
C.	Subtract B from A \$ 0.00833 /\$100	
D.	Adopted Tax Rate \$ 0.01135 /\$100	
E.	Subtract D from C \$ -0.00302 /\$100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate \$ 0.01551 /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
B.	Unused increment rate (Line 66) \$ 0.00000 /\$100	
C.	Subtract B from A \$ 0.01551 /\$100	
D.	Adopted Tax Rate \$ 0.01497 /\$100	
E.	Subtract D from C \$ 0.00054 /\$100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate \$ 0.01874 /\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	
B.	Unused increment rate \$ 0 /\$100	
C.	Subtract B from A \$ 0.01874 /\$100	
D.	Adopted Tax Rate \$ 0.01600 /\$100	
E.	Subtract D from C \$ 0.00274 /\$100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.00026 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.00998 /\$100

⁴⁰ Tex. Tax Code §26.013(a)
⁴¹ Tex. Tax Code §26.013(c)
⁴² Tex. Tax Code §526.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴⁴ Tex. Tax Code §26.063(a)(1)
⁴⁵ Tex. Tax Code §26.01218-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00940 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,083,062,054
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.00705 /\$100
71.	2023 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.	\$ 0.01645 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.01135 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,845,445,852
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,065,523,094
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.00998 /\$100

SECTION 8: Total Tax Rate

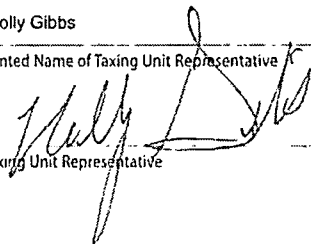
Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate** \$ 0.00939 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27
- Voter-approval tax rate** \$ 0.00998 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
 Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67
- De minimis rate** \$ 0.01645 /\$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 the Tax Code.⁴⁹

print here ▶ Holly Gibbs
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

Date 7-26-23

⁴⁹ Tex. Tax Code §526.04(c-2) and (d-2)