

PANOLA COUNTY, TEXAS

AUG 27 2024

Adopted 2025 Budget

Statement Required by Texas Senate Bill 656

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

83rd Regular Legislative Session and

Texas Local Government Code Sec. 111.008 & 111.009

1. This budget will raise less revenue from property taxes than last year's budget by an amount of \$187,332, which is a .68% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$139,794.

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 2024 and 2025.

Rate	2024	2025
Property Tax Rate	.39335	.59289
No-New-Revenue Rate	.3794	.59289
No-New-Revenue maintenance & Operations Tax Rate	.3794	.59289
Voter-Approval Tax Rate	.39335	.61434
Debt Rate	-0-	-0-

1. The total amount of bonds and other debt obligations owed by Panola County. -0-

**PANOLA COUNTY, TEXAS
2025 BUDGET
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County of Panola

110 S. Sycamore • Room 216-A
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County Judge
Rodger G. McLane

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

July 31, 2024

Commissioners,

I write to you today and present the 2025 proposed budget. As we all know, the bedrock of Panola County's tax revenues derive from the valuation of gas deposits located deep below our feet. With decreased natural gas prices comes decreases in the property valuations and in turn decreased tax collections. Subsequently, the proposed no new revenue tax rate is reflective of that reality and the taxing formulas imposed by the State.

Despite this temporary hurdle, I believe the proposed budget funds an effective yet fiscally conservative county government of which we can be proud. Just like the everyday consumer, the County suffers from the increased cost of inflation in purchases big and small.

As in all things, this too shall pass. I believe in Panola County and I am appreciative of the longstanding stewardship of its resources by this Court and its predecessors. I believe this Court continues to operate within those principles, and in sum, I'm proud of the job we've done this past year.

Sincerely,

Rodger G. McLane

RM

BUDGET CERTIFICATE

Budget of PANOLA COUNTY, TEXAS

Budget year from January 1, 2025 to December 31, 2025

THE STATE OF TEXAS XX

COUNTY OF PANOLA XX

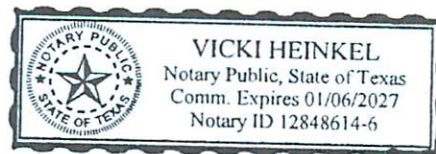
We, Rodger McLane, County Judge; Bobbie Davis, County Clerk; and Jennifer Stacy, County Auditor of Panola County, Texas do hereby certify that the attached budget is a true and correct copy of the budget of Panola County, Texas as passed and approved by the Commissioners' Court of said County on the Aug. 27, 2024, as the same appears on file in the office of the County Clerk of said County.

Rodger G. McLane
COUNTY JUDGE
Jennifer Stacy
COUNTY AUDITOR
Bobbie Davis
COUNTY CLERK

SUBSCRIBED AND SWORN TO before me, the undersigned authority, this the 27th day of August 2024.

Vicki Heinkel
Notary Public in and for the State of Texas

My Commission Expires: 1-6-2027



**PANOLA COUNTY, TEXAS
2025 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	20,050,634							
RevCategory: 321 - VEHICLE TAXES & LICENSES	-							
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS	512,892							
RevCategory: 340 - CHARGES FOR SERVICES	950,200	12,000		24,784	350	150	50	300
RevCategory: 350 - FINES								
RevCategory: 360 - MISCELLANEOUS REVENUES	1,953,188	575	1	1,942	1,000	1	200	600
REVENUE TOTALS	23,466,914	12,575	1	26,726	1,350	151	250	900
ExpCategory: 510 - PERSONAL SERVICES	7,835,093			20,046	-			
ExpCategory: 520 - BENEFITS	7,116,595			6,680	-			
ExpCategory: 530 - SUPPLIES	339,439	12,575						
ExpCategory: 540 - OTHER SERVICES AND CHARGES	6,025,131		1		1,350		250	
ExpCategory: 550 - CAPITAL OUTLAY	2,150,656					151		900
EXPENDITURE TOTALS	23,466,914	12,575	1	26,726	1,350	151	250	900

**PANOLA COUNTY, TEXAS
2025 BUDGET SUMMARY**

FUND NUMBER	168	170	175	180	200	300	822	881
FUND NAME	DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	COUNTY CLERK RECORDS PRESERVATION	ARCHIVE FEES	JUSTICE COURT TECHNOLOGY	ROAD & BRIDGE	FM & LATERAL ROAD	SB22 GRANT FUNDING	CHILD PROTECTIVE SERVICES
RevCategory: 310 - TAX RECEIPTS					6,683,697	696,924		
RevCategory: 321 - VEHICLE TAXES & LICENSES					350,000			
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS					74,000		350,000	
RevCategory: 340 - CHARGES FOR SERVICES	10,000	70,000	70,000	4,600				
RevCategory: 350 - FINES					354,000			
RevCategory: 360 - MISCELLANEOUS REVENUES	1,000	25,000	10,000	2,000	656,449	79,589	-	30,000
REVENUE TOTALS	11,000	95,000	80,000	6,600	8,118,146	776,513	350,000	30,000
ExpCategory: 510 - PERSONAL SERVICES	5,000	5,000			2,176,405	96,319	8,850	
ExpCategory: 520 - BENEFITS	463	500			1,958,047	102,044	3,986	
ExpCategory: 530 - SUPPLIES					860,076	81,000		
ExpCategory: 540 - OTHER SERVICES AND CHAR	5,537	89,500	80,000		810,323	414,150	-	58,000
ExpCategory: 550 - CAPITAL OUTLAY				6,600	3,046,758	83,000	337,164	
EXPENDITURE TOTALS	11,000	95,000	80,000	6,600	8,851,609	776,513	350,000	58,000

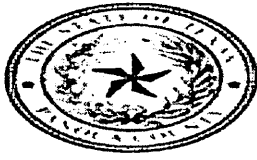
**PANOLA COUNTY, TEXAS
2025 BUDGET SUMMARY**

FUND NUMBER	883	885	920	940	950	968	ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS	TOTAL
FUND NAME	HEALTH FUND	AIRPORT	ROAD BOND 1971	PERMANENT IMPROVEMENT	JAIL IMPROVEMENT FUND	PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST		
RevCategory: 310 - TAX RECEIPTS								27,431,255
RevCategory: 321 - VEHICLE TAXES & LICENSES								350,000
RevCategory: 330 - INTERGOVERNMENTAL RECEIP	25,000					49,000		1,010,892
RevCategory: 340 - CHARGES FOR SERVICES								1,142,434
RevCategory: 350 - FINES								354,000
RevCategory: 360 - MISCELLANEOUS REVENUES	25,000	620,550	1,250	1,000	-	3,125,000	(2,571,297)	3,963,048
REVENUE TOTALS	50,000	620,550	1,250	1,000	-	3,174,000	(2,571,297)	34,251,629
ExpCategory: 510 - PERSONAL SERVICES								10,146,713
ExpCategory: 520 - BENEFITS						3,174,000	(2,044,797)	10,317,518
ExpCategory: 530 - SUPPLIES								1,293,090
ExpCategory: 540 - OTHER SERVICES AND CHARGE	50,000	115,000					(526,500)	7,122,742
ExpCategory: 550 - CAPITAL OUTLAY		505,550	1,250	1,000	512			6,133,541
EXPENDITURE TOTALS	50,000	620,550	1,250	1,000	512	3,174,000	(2,571,297)	35,013,604

2025 ESTIMATED FUND BALANCES

Fund	Estimated Beginning Fund Balance	Total Proposed Revenues	Total Proposed Expenses	Estimated Ending Fund Balance
100 - GENERAL	21,999,817	23,466,914	23,466,914	21,999,817
130 - LAW LIBRARY	102,367	12,575	12,575	102,367
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FI	174	1	1	174
150 - COURTHOUSE SECURITY	265,954	26,726	26,726	265,954
160 - RECORDS MANAGEMENT	33,315	1,350	1,350	33,315
162 - COUNTY & DISTRICT COURT T	8,561	151	151	8,561
165 - COURT RECORD PRESERVATION	16,517	250	250	16,517
166 - DISTRICT COURT RECORDS TECHNOLOGY	25,138	900	900	25,138
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRES	29,576	11,000	11,000	29,576
4 170 - COUNTY CLERK RECORDS PRES	647,525	95,000	95,000	647,525
175 - ARCHIVE FEES	567,129	80,000	80,000	567,129
180 - JUSTICE COURT TECHNOLOGY	118,006	6,600	6,600	118,006
200 - ROAD & BRIDGE	8,619,169	8,118,146	8,851,609	7,885,706
300 - FM & LATERAL	2,363,196	776,513	776,513	2,363,196
822-SB22 GRANT FUNDING	-	350,000	350,000	-
881 - CHILD PROTECTIVE SERVICES	120,620	30,000	58,000	92,620
883 - HEALTH FUND	4,128,829	50,000	50,000	4,128,829
885 - AIRPORT	460,499	620,550	620,550	460,499
920 - ROAD BOND 1971	318,538	1,250	1,250	318,538
940 - PERMANENT IMPROVEMENT	250,319	1,000	1,000	250,319
950 - JAIL IMPROVEMENT FUND	497	15	512	-
968 - PANOLA COUNTY RETIREE HEA	39,798,411	3,174,000	3,174,000	39,798,411
TRANSFER BETWEEN FUNDS	-	-	-	-
	79,874,157	36,822,941	37,584,901	79,112,197

**PANOLA COUNTY, TEXAS
2025 FUND AND DEPARTMENT EXPENDITURE SUMMARY**



ADOPTED BUDGET

Page Number Department

Fund: 100 - GENERAL

12	400 - COUNTY JUDGE	309,579
13	401 - COMMISSIONERS	452,444
14	403 - COUNTY CLERK	514,181
15	405 - VETERANS SERVICE OFFICE	163,071
16	407 - AIRPORT	175,379
17	408 - INFORMATION TECHNOLOGY DEPAR'	103,513
18	409 - MISC & NON DEPARTMENTAL	4,935,819
19	426 - COUNTY COURT AT LAW	499,934
20	435 - DISTRICT COURT	193,879
21	450 - DISTRICT CLERK	471,031
22	455 - JUSTICE OF THE PEACE PCT 1 & 4	302,528
23	457 - JUSTICE OF THE PEACE PCT 2 & 3	303,128
24	465 - JUDICIAL	372,212
25	477 - CRIMINAL DISTRICT ATTORNEY	871,894
26	478 - LAWSUITS VS COUNTY	11,000
27	490 - ELECTIONS	99,541
28	491 - ELECTIONS ADMINISTRATION	168,043
29	495 - COUNTY AUDITOR	402,195
30	497 - COUNTY TREASURER	275,578
31	499 - TAX COLLECTOR AND ASSESSOR	700,022
32	510 - BUILDING MAINTENANCE	1,812,313
33	543 - FIRE PROTECTION	18,000
34-35	560 - SHERIFF	4,940,287
35-36	570 - CORRECTIONS / JAIL	2,754,172
37	575 - FIRE MARSHAL/EMERG MGT	231,059
38	580 - HIGHWAY PATROL	79,266
39	581 - CONSTABLE PCT 2 AND 3	247,493
40	585 - CONSTABLE PCT 1 & 4	299,085
41	595 - ENVIRONMENTAL PROTECTION	300,000
42	646 - HEALTH AND PAUPERS CARE	846,000
43	650 - LIBRARY	451,078
44	661 - YOUTH PROGRAMS	17,000
45	665 - AGRICULTURE EXTENSION SERVICE	146,190

Fund: 100 - GENERAL Total: 23,466,914

Fund: 130 - LAW LIBRARY

46	420 - LAW LIBRARY	<u>12,575</u>
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Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND

47	810 - JUVENILE PROBATION	<u>1</u>
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Fund: 150 - COURTHOUSE SECURITY

48	640 - COURTHOUSE SECURITY	<u>26,726</u>
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Fund: 160 - RECORDS MANAGEMENT

49	660 - RECORDS MANAGEMENT	<u>1,350</u>
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Fund: 162 - COUNTY & DISTRICT COURT TECHNOLOGY

50	660 - COUNTY & DISTRICT COURT TECHNO	<u>151</u>
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**PANOLA COUNTY, TEXAS
2025 FUND AND DEPARTMENT EXPENDITURE SUMMARY**

Fund: 165 - COURT RECORD PRESERVATION			
	51	660 - COURT RECORD PRESERVATION	<u>250</u>
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY			
	52	660 - DISTRICT COURT RECORDS TECHNOL	<u>900</u>
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION			
	53	660 - DISTRICT CLERK RECORDS MANAGEM	<u>11,000</u>
Fund: 170 - COUNTY CLERK RECORDS PRES			
	54	670 - COUNTY CLERK RECORDS PRES	<u>95,000</u>
Fund: 175 - ARCHIVE FEES			
	55	660 - ARCHIVE FEES	<u>80,000</u>
Fund: 180 - JUSTICE COURT TECHNOLOGY			
	56	640 - JUSTICE COURT TECHNOLOGY	<u>6,600</u>
Fund: 200 - ROAD & BRIDGE			
	58	621 - PRECINCT #1	2,427,848
	58	622 - PRECINCT #2	1,582,223
	59	623 - PRECINCT #3	2,233,358
	60	624 - PRECINCT #4	<u>2,608,180</u>
Fund: 200 - ROAD & BRIDGE Total:			<u>8,851,609</u>
Fund: 300 - FM & LATERAL			
	61	629 - FM & LATERAL MAINTENANCE	<u>776,513</u>
Fund: 822 - SB 22 GRANT FUNDING			
	64	560 - SB 22 GRANT FUNDING	<u>350,000</u>
Fund: 881 - CHILD PROTECTIVE SERVICES			
	63	646 - CHILD PROTECTIVE SERVICES	<u>58,000</u>
Fund: 883 - HEALTH FUND			
	65	648 - HEALTH FUND	<u>50,000</u>
Fund: 885 - AIRPORT			
	66	750 - AIRPORT	<u>620,550</u>
Fund: 920 - ROAD BOND 1971			
	67	696 - ROAD BOND 1971	<u>1,250</u>
Fund: 940 - PERMANENT IMPROVEMENT			
	68	697 - PERMANENT IMPROVEMENT	<u>1,000</u>
Fund: 950 - JAIL IMPROVEMENT FUND			
	69	570 - JAIL IMPROVEMENT FUND	<u>512</u>
Fund: 968 - PANOLA COUNTY RETIREE HEALTH			
	70	668 - RETIREE HEALTH BENEFITS TRUST	<u>3,174,000</u>
ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS			<u>(2,571,297)</u>
Report Total:			<u><u>35,013,604</u></u>

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

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ORIGINAL BUDGET 2024	PROPOSED BUDGET 2025	BUDGET ADOPTED BY COMMISSIONERS COURT 2025
RECEIPTS							
AD VALOREM TAXES	21,628,160	22,807,911	23,652,616	27,380,788	27,618,587	27,431,255	27,431,255
MOTOR VEHICLE TAXES & LICENSES	270,300	361,345	361,270	360,025	350,000	350,000	350,000
INTERGOVERNMENTAL RECEIPTS	707,800	1,876,918	2,732,261	2,553,931	651,892	1,010,892	1,010,892
CHARGES FOR SERVICES	1,089,535	1,056,952	1,136,214	1,211,335	1,023,762	1,142,434	1,142,434
FINES	320,343	325,738	386,940	310,263	354,000	354,000	354,000
MISCELLANEOUS	4,345,507	6,228,531	5,678,816	7,266,047	1,569,209	3,963,048	3,963,048
TOTAL RECEIPTS	28,361,645	32,657,395	33,948,117	39,082,389	31,567,450	34,251,629	34,251,629
EXPENDITURES							
PERSONAL SERVICES (SALARIES & WAGES)	7,500,408	7,581,500	7,909,519	8,731,697	9,782,779	10,146,713	10,146,713
BENEFITS	8,744,636	9,397,545	9,488,413	10,031,837	8,836,594	10,317,518	10,317,518
SUPPLIES	782,112	922,802	1,110,561	1,228,289	1,289,890	1,293,090	1,293,090
OTHER SERVICES AND CHARGES	5,133,393	4,883,807	5,083,467	6,438,938	8,057,958	7,122,742	7,122,742
CAPITAL OUTLAY & CONSTRUCTION	3,014,945	5,534,537	5,294,661	5,728,238	9,242,148	6,133,541	6,133,541
DEBT SERVICE	-	-	-	-	-	-	-
TOTAL EXPENDITURES	25,175,494	28,320,191	28,886,621	32,158,999	37,209,369	35,013,604	35,013,604

**PANOLA COUNTY
FISCAL YEAR 2025 BUDGET
ESTIMATED AD VALOREM TAX LEVY AND REVENUE**

Fund No.	Fund Name	2024 Tax year Rate/\$100	% of Tax Levy	Estimated Tax Levy	FY 2025 Budgeted Levy @ 96% Collection Rate
100	General	0.43337	0.749996	\$ 20,632,172	\$ 19,806,886
200	Road & Bridge	0.14446	0.250004	\$ 6,877,549	\$ 6,602,448
		0.57783	1.000000	\$ 27,509,721	\$ 26,409,334
300	FM & Lateral Road	0.01506	1.000000	\$ 715,546	\$ 686,924
Totals		0.59289		\$ 28,225,266	\$ 27,096,258

Value Certified County: 4,752,686,886
Rolling Stock Value 8,180,567
Total Value: 4,760,867,453
Levy Estimated @ 100%: \$ 27,509,721

Value Certified Special: 4,743,118,776
Rolling Stock Value 8,180,567
Total Value: 4,751,299,343
Levy Estimated @ 100%: \$ 715,546

COUNTY
No New Revenue Tax Rate: .57783/\$100
Voter-Approval Tax Rate: .59874/\$100

SPECIAL
No New Revenue Tax Rate: .01506/\$100
Voter-Approval Tax Rate: .01560/\$100

**PANOLA COUNTY, TEXAS
AD VALOREM TAX RATE AND COLLECTION HISTORY
TAX ROLL YEAR 2015-2024
ESTIMATES FOR 2025 BUDGET**

TAX ROLL YEARS	2015	2016	2017	2018	2019	2020	2021	2022	2023	BUDGET YEAR 2025 TAX ROLL YEAR 2024
TAX RATES										
GENERAL FUND	0.3473	0.4367	0.4473	0.4578	0.4202	0.4600	0.40402	0.31870	0.28337	0.43337
REGULAR ROAD & BRIDGE	0.1225	0.1455	0.1349	0.1335	0.1160	0.1375	0.15350	0.12921	0.10000	0.14446
SPECIAL ROAD & BRIDGE	-	-	-	-	-	-	-	-	-	-
FARM TO MARKET & LATERAL ROAD	0.0139	0.0161	0.0161	0.0167	0.0152	0.0160	0.01497	0.01135	0.00998	0.01506
TOTAL OPERATING TAX RATE	0.4837	0.5983	0.5983	0.6080	0.5514	0.6135	0.57249	0.45926	0.39335	0.59289
DEBT SERVICE LEVY	-	-	-	-	-	-	-	-	-	-
TOTAL TAX RATE	0.4837	0.5983	0.5983	0.6080	0.5514	0.6135	0.57249	0.45926	0.39335	0.59289
ASSESSED VALUATION - TAXABLE	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	4,760,867,453
ADVALOREM TAXES LEVIED	21,338,275	21,149,892	20,076,037	21,083,217	21,624,075	21,454,962	23,321,895	27,687,457	28,396,073	28,225,266
COLLECTIONS, DISCOUNTS, ADJUST. CURRENT LEVY	20,783,808	20,456,482	19,078,999	20,193,930	20,255,868	20,753,540	22,925,844	27,190,830	27,686,102	27,096,255
PERCENT LEVY COLLECTED, DISCOUNTED & ADJUST. DELINQ. TAX COLLECTIONS, PENALTIES & INTEREST, & REFUNDS	97.40%	96.72%	95.03%	95.78%	93.67%	96.73%	98.30%	98.21%	97.50%	96.00%
TOTAL TAX COLLECTIONS, DISCOUNTS & ADJUST.	21,212,812	20,868,278	19,669,498	20,389,301	20,497,589	21,427,012	23,472,980	27,488,767	27,939,907	27,431,255
PERCENT COLLECTED, DISCOUNTED & ADJUST.	99.41%	98.67%	97.98%	96.71%	94.79%	99.87%	100.65%	99.28%	98.39%	97.19%
OUTSTANDING DELINQUENT TAXES	1,263,470	1,545,084	1,951,623	1,074,122	865,397	1,000,322	907,983	962,793	1,064,020	

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

PANOLA COUNTY HAS NO DEBT



PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED	
100 - GENERAL				
Revenue				
310 - TAX RECEIPTS				
100-310-41101	CURRENT PROPERTY TAX LEVY	18,683,522.94	19,294,207	19,806,884
100-310-41102	DELINQUENT PROPERTY TAX LEVY	316,184.23	602,944	243,750
310 - TAX RECEIPTS Totals:		18,999,707.17	19,897,151	20,050,634
330 - INTERGOVERNMENTAL RECEIPTS				
100-330-41011	TAX COLLECTING CHARGE SCHOOLS	120,226.00	120,206	120,206
100-330-41021	TAX COLLECTING CHARGE CITIES	12,475.00	12,475	12,475
100-330-41050	CITY PUBLIC LIBRARY	175,956.00	176,685	176,685
100-330-41055	HOUSING PRISONERS	114,110.00	-	-
100-330-41060	LAW ENFORCEMENT OFFICER STANDARD	5,337.50	5,337	5,337
100-330-41065	FIRE MARSHAL	25,000.00	25,000	25,000
100-330-41090	STATE JUDICIAL	109,200.00	109,200	109,200
100-330-41130	STATE VOTER REGISTRATION	4,661.97	1,562	-
100-330-41165	SAVNS PROGRAM	4,989.84	4,989	4,989
100-330-41170	INDIGENT DEFENSE SERVICES GRANT	29,782.00	20,000	29,000
100-330-41186	STATE 911	30,000.00	30,000	30,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		606,738.31	480,454	512,892
340 - CHARGES FOR SERVICES				
100-340-41000	COUNTY JUDGE	160.00	200	200
100-340-42002	COUNTY SHERIFF	27,497.64	20,000	24,000
100-340-44000	COUNTY CLERK	252,511.69	200,000	250,000
100-340-45004	TAX ASSESSOR COLLECTOR	471,316.23	420,000	460,000
100-340-46000	DISTRICT ATTORNEY	1,243.53	1,000	1,000
100-340-47000	DISTRICT CLERK	111,836.97	60,000	100,000
100-340-49000	COUNTY TREASURER	16,981.72	15,000	15,000
100-340-49500	JUSTICE OF THE PEACE FEES	96,950.39	100,000	100,000
340 - CHARGES FOR SERVICES Totals:		978,498.17	816,200	950,200
360 - MISCELLANEOUS REVENUES				
100-360-41001	INTEREST EARNINGS	1,787,882.01	660,549	1,759,230
100-360-41020	MISCELLANEOUS REVENUE	364,403.42	125,000	125,000
100-360-41041	VITAL ARCHIVE - COUNTY CLERK	1,817.54	2,000	2,000
100-360-41051	JUDICIARY SUPPORT FEE	87.76	100	100
100-360-41062	TIME PAYMENT EFTIC	551.93	500	500
100-360-41091	EXPOSITION BUILDING	1,000.00	-	-
100-360-41100	HOSPITAL COLLECTIONS	120.00	-	-
100-360-41112	CHILD ABUSE PREVENTION	247.29	100	100
100-360-41114	CHILD SAFETY FEE	34,908.00	34,000	34,000
100-360-41164	MISCELLANEOUS UNCLAIMED FUNDS	592.33	-	-
100-360-41190	CLC JUSTICE OF THE PEACE FEES	-	7,000	7,000
100-360-41191	COURT FACILITY FEE	-	9,058	9,058
100-360-41192	LANGUAGE ACCESS FUND	-	2,200	2,200
100-360-41194	COUNTY JURY FUND	-	3,000	3,000
100-360-41196	COURT INITIATED GUARDIANSHIP	-	3,000	3,000
100-360-41197	JUSTICE COURT SUPPORT FEE	-	8,000	8,000
360 - MISCELLANEOUS REVENUES Totals:		2,200,068.12	854,507	1,953,188
100 - GENERAL Totals:		22,785,011.77	22,048,312	23,466,914
Revenue Totals:		22,785,011.77	22,048,312	23,466,914

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

Expense

400-COUNTY JUDGE

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-400-51010	ELECTED OFFICIALS	77,000.00	80,850	80,850
100-400-51012	JUDICIAL SUPPLEMENT	25,200.00	25,200	25,200
100-400-51030	ADMINISTRATIVE ASSISTANT	51,257.00	53,820	53,820
100-400-51070	FLOATING SECRETARY	11,459.55	29,656	28,673
510 - PERSONAL SERVICES Totals:		164,916.55	189,526	188,543
520 - BENEFITS				
100-400-52010	SOCIAL SECURITY TAXES	12,432.75	14,499	14,424
100-400-52020	GROUP MEDICAL & LIFE INSURANCE	31,131.86	29,200	32,410
100-400-52030	RETIREMENT & DEATH BENEFITS	39,390.89	45,240	44,987
100-400-52040	WORKERS COMPENSATION	201.96	801	5,657
100-400-52060	UNEMPLOYMENT INSURANCE	87.50	200	270
100-400-52070	OTHER POST EMPLOYMENT BENEFITS	16,028.60	15,988	15,988
520 - BENEFITS Totals:		99,273.56	105,928	113,736
530 - SUPPLIES				
100-400-53100	OFFICE SUPPLIES & REPAIRS	1,898.45	2,750	2,750
100-400-53120	LAW BOOKS	-	500	500
530 - SUPPLIES Totals:		1,898.45	3,250	3,250
540 - OTHER SERVICES AND CHARGES				
100-400-54200	COMMUNICATION TELEPHONE	482.88	400	500
100-400-54270	CONFERENCE DUES AND TRAVEL	2,731.69	4,200	3,000
100-400-54990	MISCELLANEOUS	44.50	100	100
540 - OTHER SERVICES AND CHARGES Totals:		3,259.07	4,700	3,600
550 - CAPITAL OUTLAY				
100-400-55270	FURNITURE & EQUIPMENT	1,084.74	450	450
550 - CAPITAL OUTLAY Totals:		1,084.74	450	450
		270,432.37	303,854	309,579

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

401-COMMISSIONERS

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-401-51010	ELECTED OFFICIALS	252,000.00	264,600	264,600
510 - PERSONAL SERVICES Totals:		252,000.00	264,600	264,600
520 - BENEFITS				
100-401-52010	SOCIAL SECURITY TAXES	18,840.83	20,244	20,242
100-401-52020	GROUP MEDICAL & LIFE INSURANCE	56,952.64	58,400	64,820
100-401-52030	RETIREMENT & DEATH BENEFITS	60,175.96	63,164	63,134
100-401-52040	WORKERS COMPENSATION	397.92	1,324	7,938
100-401-52070	OTHER POST EMPLOYMENT BENEFITS	25,199.60	26,460	26,460
520 - BENEFITS Totals:		161,566.95	169,592	182,594
540 - OTHER SERVICES AND CHARGES				
100-401-54270	CONFERENCE DUES AND TRAVEL	3,247.13	5,000	5,000
100-401-54990	MISCELLANEOUS	28.30	100	100
540 - OTHER SERVICES AND CHARGES Totals:		3,275.43	5,100	5,100
550 - CAPITAL OUTLAY				
100-401-55270	FURNITURE & EQUIPMENT	-	150	150
550 - CAPITAL OUTLAY Totals:		-	150	150
		416,842.38	439,442	452,444

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

403-COUNTY CLERK

<u>Account Number</u>	<u>Account Name</u>	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-403-51010	ELECTED OFFICIALS	63,000.00	66,150	66,150
100-403-51040	DEPUTIES	155,459.26	164,537	163,908
510 - PERSONAL SERVICES Totals:		218,459.26	230,687	230,058
520 - BENEFITS				
100-403-52010	SOCIAL SECURITY TAXES	14,725.49	17,651	17,600
100-403-52020	GROUP MEDICAL & LIFE INSURANCE	71,196.80	73,000	81,025
100-403-52030	RETIREMENT & DEATH BENEFITS	52,166.73	55,069	54,892
100-403-52040	WORKERS COMPENSATION	305.88	1,157	6,902
100-403-52060	UNEMPLOYMENT INSURANCE	217.27	331	820
100-403-52070	OTHER POST EMPLOYMENT BENEFITS	21,845.82	23,071	23,006
520 - BENEFITS Totals:		160,457.99	170,279	184,245
530 - SUPPLIES				
100-403-53100	OFFICE SUPPLIES & REPAIRS	5,690.19	10,000	10,000
530 - SUPPLIES Totals:		5,690.19	10,000	10,000
540 - OTHER SERVICES AND CHARGES				
100-403-54270	CONFERENCE DUES AND TRAVEL	1,951.37	3,000	3,000
100-403-54360	RENTALS MICROFILMING & INDEXING	45,113.00	76,000	76,000
100-403-54620	COPY MACHINE RENTALS & SUPPLIES	2,471.52	2,500	2,500
100-403-54990	MISCELLANEOUS	-	250	250
540 - OTHER SERVICES AND CHARGES Totals:		49,535.89	81,750	81,750
550 - CAPITAL OUTLAY				
100-403-55270	FURNITURE & EQUIPMENT	5,480.58	8,128	8,128
550 - CAPITAL OUTLAY Totals:		5,480.58	8,128	8,128
		439,623.91	500,844	514,181

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

405-VETERANS SERVICE OFFICE

<u>Account Number</u>	<u>Account Name</u>	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-405-51020	APPOINTED OFFICIAL	46,138.00	48,445	48,445
100-405-51050	SECRETARIES	35,984.00	39,845	39,693
510 - PERSONAL SERVICES Totals:		82,122.00	88,290	88,138
520 - BENEFITS				
100-405-52010	SOCIAL SECURITY TAXES	6,149.15	6,756	6,743
100-405-52020	GROUP MEDICAL & LIFE INSURANCE	28,478.72	29,200	32,410
100-405-52030	RETIREMENT & DEATH BENEFITS	19,610.18	21,076	21,030
100-405-52040	WORKERS COMPENSATION	117.32	443	2,645
100-405-52060	UNEMPLOYMENT INSURANCE	114.75	177	441
100-405-52070	OTHER POST EMPLOYMENT BENEFITS	8,212.25	8,830	8,814
520 - BENEFITS Totals:		62,682.37	66,482	72,083
530 - SUPPLIES				
100-405-53100	OFFICE SUPPLIES & REPAIRS	468.51	400	400
530 - SUPPLIES Totals:		468.51	400	400
540 - OTHER SERVICES AND CHARGES				
100-405-54270	CONFERENCE DUES AND TRAVEL	894.37	2,000	2,000
100-405-54860	PROGRAMMING & COMPUTER SERVICES	-	900	-
100-405-54990	MISCELLANEOUS	183.92	200	200
540 - OTHER SERVICES AND CHARGES Totals:		1,078.29	3,100	2,200
550 - CAPITAL OUTLAY				
100-405-55270	FURNITURE & EQUIPMENT	1,259.05	250	250
550 - CAPITAL OUTLAY Totals:		1,259.05	250	250
		147,610.22	158,522	163,071

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE
407-AIRPORT

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
510 - PERSONAL SERVICES				
100-407-51160	AIRPORT MANAGER	43,992.72	49,822	49,632
100-407-51650	TRAVEL ALLOWANCE	1,117.66	-	-
510 - PERSONAL SERVICES Totals:		45,110.38	49,822	49,632
520 - BENEFITS				
100-407-52010	SOCIAL SECURITY TAXES	3,402.65	3,812	3,797
100-407-52020	GROUP MEDICAL & LIFE INSURANCE	13,055.11	14,600	16,205
100-407-52030	RETIREMENT & DEATH BENEFITS	10,772.10	11,893	11,843
100-407-52040	WORKERS COMPENSATION	341.00	550	1,489
100-407-52060	UNEMPLOYMENT INSURANCE	62.97	100	249
100-407-52070	OTHER POST EMPLOYMENT BENEFITS	4,510.99	4,983	4,964
520 - BENEFITS Totals:		32,144.82	35,938	38,547
530 - SUPPLIES				
100-407-53100	OFFICE SUPPLIES & REPAIRS	386.73	1,500	1,500
100-407-53560	REPAIR AND MAINTENANCE SUPPLIES	1,397.31	1,400	1,400
530 - SUPPLIES Totals:		1,784.04	2,900	2,900
540 - OTHER SERVICES AND CHARGES				
100-407-54150	PROFESSIONAL SERVICES	2,201.33	3,000	3,000
100-407-54200	COMMUNICATION TELEPHONE	1,518.10	2,300	2,300
100-407-54270	CONFERENCE DUES AND TRAVEL	-	-	1,000
100-407-54430	UTILITIES	14,463.69	15,000	15,000
100-407-54480	CONTRACTOR SERVICES	4,100.00	3,000	3,000
100-407-54540	PARTS REPAIRS GAS AND TRANS.	-	2,000	2,000
100-407-54610	RENTALS & LEASES	14,229.00	18,000	18,000
540 - OTHER SERVICES AND CHARGES Totals:		36,512.12	43,300	44,300
550 - CAPITAL OUTLAY				
100-407-55270	FURNITURE & EQUIPMENT	28,207.01	40,000	40,000
550 - CAPITAL OUTLAY Totals:		28,207.01	40,000	40,000
		143,758.37	171,960	175,379

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

408-INFORMATION TECHNOLOGY DEPARTMENT

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
	510 - PERSONAL SERVICES			
100-408-51020	IT COORDINATOR	55,500.00	58,275	58,275
	510 - PERSONAL SERVICES Totals:	55,500.00	58,275	58,275
	520 - BENEFITS			
100-408-52010	SOCIAL SECURITY	4,245.73	4,551	4,459
100-408-52020	GROUP MEDICAL & LIFE INSURANCE	14,239.36	14,600	16,205
100-408-52030	RETIREMENT & DEATH BENEFITS	13,253.15	14,198	13,905
100-408-52040	WORKERS COMPENSATION	77.72	298	1,749
100-408-52060	UNEMPLOYMENT INSURANCE	77.45	120	292
100-408-52070	OTHER POST EMPLOYMENT BENEFITS	5,550.07	5,948	5,828
	520 - BENEFITS Totals:	37,443.48	39,715	42,438
	530 - SUPPLIES			
100-408-53100	OFFICE SUPPLIES	462.03	500	500
	530 - SUPPLIES Totals:	462.03	500	500
	540 - OTHER SERVICES AND CHARGES			
100-408-54270	CONFERENCE DUES AND TRAVEL	1,283.19	300	1,300
	540 - OTHER SERVICES AND CHARGES Totals:	1,283.19	300	1,300
	550 - CAPITAL OUTLAY			
100-408-55270	FURNITURE & EQUIPMENT	977.12	2,000	1,000
	550 - CAPITAL OUTLAY Totals:	977.12	2,000	1,000
		95,665.82	100,790	103,513

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

409-MISC & NON-DEPARTMENTAL

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-409-51800	BENEFITS TERMINATION PAY	8,227.36	12,000	6,000
100-409-51910	LONGEVITY	-	-	95,000
510 - PERSONAL SERVICES Totals:		8,227.36	12,000	101,000
520 - BENEFITS				
100-409-52010	SOCIAL SECURITY TAXES	624.87	918	7,600
100-409-52020	GROUP MEDICAL & LIFE INSURANCE	17,820.57	-	20,480
100-409-52030	RETIREMENT & DEATH BENEFITS	1,955.16	2,865	25,000
100-409-52040	WORKERS COMPENSATION	19.96	1,000	4,500
100-409-52060	UNEMPLOYMENT INSURANCE	11.47	5,000	5,000
100-409-52070	OTHER POST EMPLOYMENT BENEFITS	1,121.29	1,800	600
100-409-52130	OPTIONAL RETIREMENT CONTRIBUTION	550,000.00	550,000	500,000
100-409-52140	RETIREE MEDICAL INS TRUST CONTRIB	1,124,315.00	721,293	872,000
520 - BENEFITS Totals:		1,695,868.32	1,282,876	1,435,180
540 - OTHER SERVICES AND CHARGES				
100-409-54010	OUTSIDE AUDIT	69,550.00	90,000	90,000
100-409-54060	APPRAISAL DISTRICT	256,101.78	300,000	300,000
100-409-54070	ECONOMIC DEVELOPMENT/ CHAMBER OF	71,421.85	14,760	15,560
100-409-54071	ECONOMIC DEVELOPMENT MATCH (ETEDD)	3,900.00	3,900	3,900
100-409-54080	CONTINGENCY	-	250,621	700,115
100-409-54101	COMPUTER SERVICES & SUPPLIES	772,757.99	1,250,000	1,000,000
100-409-54110	DUES MEMBERSHIP & FEES STATE & NA	7,296.00	10,000	10,000
100-409-54120	INSURANCE/ LIAB. FIRE ETC.	302,626.51	405,500	405,500
100-409-54150	PROFESSIONAL SERVICES	63,521.36	76,000	76,000
100-409-54200	COMMUNICATION TELEPHONE	47,592.04	60,000	60,000
100-409-54300	ADVERTISING & PUBLICATIONS	8,830.88	12,000	12,000
100-409-54420	POSTAGE	42,379.51	40,000	45,000
100-409-54490	PHYSICALS & DRUG SCREEN TESTING	4,210.00	6,000	6,000
100-409-54550	SOIL & CONSERVATION DIST. CONTRAC	2,000.00	3,500	3,500
100-409-54620	COPY MACHINE RENTALS & SUPPLIES	21,664.49	24,000	24,000
100-409-54870	ANIMAL CONTROL	109,446.00	108,636	112,000
100-409-54900	HISTORICAL MARKERS	-	1,000	1,000
100-409-54910	HISTORICAL COMMISSION	3,804.86	6,564	6,564
100-409-54940	LOSS CONTROL	-	500	500
100-409-54990	MISCELLANEOUS	3,803.07	4,500	4,500
540 - OTHER SERVICES AND CHARGES Totals:		1,790,906.34	2,667,481	2,876,139
550 - CAPITAL OUTLAY				
100-409-55270	FURNITURE & EQUIPMENT	18,548.60	27,000	27,000
100-409-55450	TRANSFER TO AIRPORT CONSTRUCTION	-	-	496,500
550 - CAPITAL OUTLAY Totals:		18,548.60	27,000	523,500
		3,513,550.62	3,989,357	4,935,819

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

426-COUNTY COURT AT LAW

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
510 - PERSONAL SERVICES				
100-426-51010	ELECTED OFFICIALS	175,000.00	175,000	175,000
100-426-51100	COURT REPORTER	70,567.00	74,096	74,096
100-426-51180	COURT COORDINATOR	47,101.00	49,457	49,457
510 - PERSONAL SERVICES Totals:		292,668.00	298,553	298,553
520 - BENEFITS				
100-426-52010	SOCIAL SECURITY TAXES	19,975.33	22,841	22,840
100-426-52020	GROUP MEDICAL & LIFE INSURANCE	41,524.23	43,800	48,615
100-426-52030	RETIREMENT & DEATH BENEFITS	69,888.12	71,266	71,235
100-426-52040	WORKERS COMPENSATION	405.56	1,494	8,957
100-426-52060	UNEMPLOYMENT INSURANCE	164.25	248	618
100-426-52070	OTHER POST EMPLOYMENT BENEFITS	29,266.76	29,856	29,856
520 - BENEFITS Totals:		161,224.25	169,505	182,121
530 - SUPPLIES				
100-426-53100	OFFICE SUPPLIES & REPAIRS	2,917.34	3,000	3,000
100-426-53120	LAW BOOKS	2,421.61	5,000	5,000
530 - SUPPLIES Totals:		5,338.95	8,000	8,000
540 - OTHER SERVICES AND CHARGES				
100-426-54160	VISITING COURT REPORTER	700.00	2,000	2,000
100-426-54170	VISITING JUDGES	4,579.10	4,000	4,000
100-426-54200	COMMUNICATION TELEPHONE	455.98	550	550
100-426-54270	CONFERENCE DUES AND TRAVEL	253.04	2,000	2,000
100-426-54990	MISCELLANEOUS	-	210	210
540 - OTHER SERVICES AND CHARGES Totals:		5,988.12	8,760	8,760
550 - CAPITAL OUTLAY				
100-426-55270	FURNITURE & EQUIPMENT	2,880.16	2,500	2,500
550 - CAPITAL OUTLAY Totals:		2,880.16	2,500	2,500
		468,099.48	487,318	499,934

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

435-DISTRICT COURT

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-435-51010	ELECTED OFFICIALS	9,000.00	9,000	9,000
100-435-51100	COURT REPORTER	43,410.70	45,124	45,124
100-435-51180	ADMINISTRATOR/SECRETARY	44,013.00	40,000	40,000
510 - PERSONAL SERVICES Totals:		96,423.70	94,124	94,124
520 - BENEFITS				
100-435-52010	SOCIAL SECURITY TAXES	6,760.85	7,200	7,201
100-435-52020	GROUP MEDICAL & LIFE INSURANCE	28,478.72	29,200	32,410
100-435-52030	RETIREMENT & DEATH BENEFITS	23,025.36	22,468	22,456
100-435-52040	WORKERS COMPENSATION	138.60	439	2,824
100-435-52060	UNEMPLOYMENT INSURANCE	121.97	201	426
100-435-52070	OTHER POST EMPLOYMENT BENEFITS	8,742.53	8,513	8,513
520 - BENEFITS Totals:		67,268.03	68,021	73,830
530 - SUPPLIES				
100-435-53100	OFFICE SUPPLIES & REPAIRS	330.99	4,000	4,000
100-435-53120	LAW BOOKS	2,999.78	3,500	3,500
530 - SUPPLIES Totals:		3,330.77	7,500	7,500
540 - OTHER SERVICES AND CHARGES				
100-435-54120	INSURANCE/LIAB. FIRE ETC.	-	1,500	1,500
100-435-54150	PROFESSIONAL SERVICES	53.75	1,500	1,500
100-435-54160	VISITING COURT REPORTER	-	10,000	5,000
100-435-54200	COMMUNICATION TELEPHONE	481.87	1,125	1,125
100-435-54270	CONFERENCE DUES AND TRAVEL	910.01	3,000	3,000
100-435-54990	MISCELLANEOUS	-	300	300
540 - OTHER SERVICES AND CHARGES Totals:		1,445.63	17,425	12,425
550 - CAPITAL OUTLAY				
100-435-55270	FURNITURE & EQUIPMENT	3,607.27	6,000	6,000
550 - CAPITAL OUTLAY Totals:		3,607.27	6,000	6,000
		172,075.40	193,070	193,879

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

450-DISTRICT CLERK

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
510 - PERSONAL SERVICES				
100-450-51010	ELECTED OFFICIALS	63,000.00	66,150	66,150
100-450-51040	DEPUTIES	152,952.81	164,537	163,908
510 - PERSONAL SERVICES Totals:		215,952.81	230,687	230,058
520 - BENEFITS				
100-450-52010	SOCIAL SECURITY TAXES	14,966.11	17,651	17,600
100-450-52020	GROUP MEDICAL & LIFE INSURANCE	71,196.80	73,000	81,025
100-450-52030	RETIREMENT & DEATH BENEFITS	51,069.76	55,069	54,892
100-450-52040	WORKERS COMPENSATION	305.88	1,157	6,902
100-450-52060	UNEMPLOYMENT INSURANCE	210.82	331	820
100-450-52070	OTHER POST EMPLOYMENT BENEFITS	21,386.44	23,071	23,006
520 - BENEFITS Totals:		159,135.81	170,279	184,245
530 - SUPPLIES				
100-450-53100	OFFICE SUPPLIES & REPAIRS	8,901.58	13,000	13,000
530 - SUPPLIES Totals:		8,901.58	13,000	13,000
540 - OTHER SERVICES AND CHARGES				
100-450-54270	CONFERENCE DUES AND TRAVEL	2,440.32	2,000	2,000
100-450-54361	PRESERVATION & RESTORATION	19,008.00	35,800	35,800
100-450-54990	MISCELLANEOUS	8.23	300	300
540 - OTHER SERVICES AND CHARGES Totals:		21,456.55	38,100	38,100
550 - CAPITAL OUTLAY				
100-450-55270	FURNITURE & EQUIPMENT	5,627.59	5,628	5,628
550 - CAPITAL OUTLAY Totals:		5,627.59	5,628	5,628
		411,074.34	457,694	471,031

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

455-JUSTICE OF THE PEACE PCT 1&4

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-455-51010	ELECTED OFFICIALS	63,000.00	66,150	66,150
100-455-51050	SECRETARIES	63,834.80	79,690	79,386
510 - PERSONAL SERVICES Totals:		126,834.80	145,840	145,536
520 - BENEFITS				
100-455-52010	SOCIAL SECURITY TAXES	9,472.81	11,159	11,134
100-455-52020	GROUP MEDICAL & LIFE INSURANCE	27,294.47	43,800	48,615
100-455-52030	RETIREMENT & DEATH BENEFITS	30,287.44	34,815	34,725
100-455-52040	WORKERS COMPENSATION	179.04	731	4,367
100-455-52060	UNEMPLOYMENT INSURANCE	89.26	160	397
100-455-52070	OTHER POST EMPLOYMENT BENEFITS	10,064.70	14,585	14,554
520 - BENEFITS Totals:		77,387.72	105,250	113,792
530 - SUPPLIES				
100-455-53100	OFFICE SUPPLIES & REPAIRS	5,862.76	4,000	4,000
530 - SUPPLIES Totals:		5,862.76	4,000	4,000
540 - OTHER SERVICES AND CHARGES				
100-455-54150	PROFESSIONAL SERVICES	23,817.81	30,000	30,000
100-455-54200	COMMUNICATION TELEPHONE	321.48	-	-
100-455-54260	TRAVEL	1,382.71	2,000	2,000
100-455-54270	CONFERENCE DUES AND TRAVEL	2,445.29	4,000	4,000
100-455-54990	MISCELLANEOUS	39.05	200	200
540 - OTHER SERVICES AND CHARGES Totals:		28,006.34	36,200	36,200
550 - CAPITAL OUTLAY				
100-455-55270	FURNITURE & EQUIPMENT	324.74	3,000	3,000
550 - CAPITAL OUTLAY Totals:		324.74	3,000	3,000
		238,416.36	294,290	302,528

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

457-JUSTICE OF THE PEACE PCT 2&3

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
510 - PERSONAL SERVICES				
100-457-51010	ELECTED OFFICIALS	63,000.00	66,150	66,150
100-457-51050	SECRETARIES	63,962.60	79,690	79,386
510 - PERSONAL SERVICES Totals:		126,962.60	145,840	145,536
520 - BENEFITS				
100-457-52010	SOCIAL SECURITY TAXES	9,374.06	11,159	11,134
100-457-52020	GROUP MEDICAL & LIFE INSURANCE	28,478.72	43,800	48,615
100-457-52030	RETIREMENT & DEATH BENEFITS	30,317.96	34,815	34,725
100-457-52040	WORKERS COMPENSATION	179.04	731	4,367
100-457-52060	UNEMPLOYMENT INSURANCE	89.45	160	397
100-457-52070	OTHER POST EMPLOYMENT BENEFITS	10,064.70	14,585	14,554
520 - BENEFITS Totals:		78,503.93	105,250	113,792
530 - SUPPLIES				
100-457-53100	OFFICE SUPPLIES & REPAIRS	5,045.84	6,000	6,000
530 - SUPPLIES Totals:		5,045.84	6,000	6,000
540 - OTHER SERVICES AND CHARGES				
100-457-54150	PROFESSIONAL SERVICES	15,622.47	30,000	30,000
100-457-54200	COMMUNICATION TELEPHONE	482.33	600	600
100-457-54260	TRAVEL	1,335.88	2,000	2,000
100-457-54270	CONFERENCE DUES AND TRAVEL	1,478.62	4,000	4,000
100-457-54990	MISCELLANEOUS	-	200	200
540 - OTHER SERVICES AND CHARGES Totals:		18,919.30	36,800	36,800
550 - CAPITAL OUTLAY				
100-457-55270	FURNITURE & EQUIPMENT	967.49	1,000	1,000
550 - CAPITAL OUTLAY Totals:		967.49	1,000	1,000
		230,399.16	294,890	303,128

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE
465-JUDICIAL
Account
Number

Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES			
100-465-51300 BAILIFF AND SECURITY	67,131.66	161,882	203,437
510 - PERSONAL SERVICES Totals:	67,131.66	161,882	203,437
520 - BENEFITS			
100-465-52010 SOCIAL SECURITY TAXES	4,350.97	12,384	15,563
100-465-52020 GROUP MEDICAL & LIFE INSURANCE	14,239.36	37,200	48,615
100-465-52030 RETIREMENT & DEATH BENEFITS	16,168.81	38,483	48,540
100-465-52040 WORKERS COMPENSATION	629.58	2,678	6,104
100-465-52060 UNEMPLOYMENT INSURANCE	93.45	338	1,018
100-465-52070 OTHER POST EMPLOYMENT BENEFITS	3,746.00	14,094	16,335
520 - BENEFITS Totals:	39,228.17	105,177	136,175
540 - OTHER SERVICES AND CHARGES			
100-465-54140 JURORS DISTRICT & COUNTY	8,176.22	30,000	30,000
100-465-54200 COMMUNICATION TELEPHONE	919.28	1,000	1,700
100-465-54270 CONFERENCE DUES AND TRAVEL	-	800	800
100-465-54990 MISCELLANEOUS	-	100	100
540 - OTHER SERVICES AND CHARGES Totals:	9,095.50	31,900	32,600
	115,455.33	298,959	372,212

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

477-CRIMINAL DISTRICT ATTORNEY

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-477-51010	ELECTED OFFICIALS	18,000.00	18,000	18,000
100-477-51020	APPOINTED OFFICIALS	90,000.00	94,500	179,500
100-477-51030	ADMINISTRATIVE ASSISTANT	47,840.00	50,745	50,551
100-477-51050	SECRETARIES	112,944.00	119,535	119,079
100-477-51640	COURT COORDINATOR & SPECIALIST	37,061.00	40,157	40,157
510 - PERSONAL SERVICES Totals:		305,845.00	322,937	407,287
520 - BENEFITS				
100-477-52010	SOCIAL SECURITY TAXES	24,481.67	27,029	33,748
100-477-52020	GROUP MEDICAL & LIFE INSURANCE	83,058.86	87,600	113,435
100-477-52030	RETIREMENT & DEATH BENEFITS	80,519.16	84,328	105,258
100-477-52040	WORKERS COMPENSATION	1,194.12	2,300	13,235
100-477-52060	UNEMPLOYMENT INSURANCE	445.41	900	2,116
100-477-52070	OTHER POST EMPLOYMENT BENEFITS	31,918.90	33,528	42,315
520 - BENEFITS Totals:		221,618.12	235,685	310,107
530 - SUPPLIES				
100-477-53100	OFFICE SUPPLIES & REPAIRS	6,505.91	6,332	7,000
100-477-53120	LAW BOOKS	6,721.53	11,000	11,000
530 - SUPPLIES Totals:		13,227.44	17,332	18,000
540 - OTHER SERVICES AND CHARGES				
100-477-54120	INSURANCE	3,731.00	4,000	4,000
100-477-54150	PROFESSIONAL SERVICES	30,202.00	81,000	81,000
100-477-54180	WITNESS EXPENSE	28.68	40,000	40,000
100-477-54200	COMMUNICATION TELEPHONE	518.33	2,000	2,000
100-477-54270	CONFERENCE DUES AND TRAVEL	2,644.81	5,000	5,000
100-477-54492	LAW ENFORCEMENT OFFICER STANDARD	-	1,000	1,000
100-477-54990	MISCELLANEOUS	-	500	500
540 - OTHER SERVICES AND CHARGES Totals:		37,124.82	133,500	133,500
550 - CAPITAL OUTLAY				
100-477-55270	FURNITURE & EQUIPMENT	696.32	3,668	3,000
550 - CAPITAL OUTLAY Totals:		696.32	3,668	3,000
		578,511.70	713,122	871,894

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

478-LAWSUITS VS COUNTY

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
	540 - OTHER SERVICES AND CHARGES			
100-478-54880	SETTLEMENTS & OTHERS	-	1,000	1,000
100-478-54890	ATTORNEY FEES	-	10,000	10,000
	540 - OTHER SERVICES AND CHARGES Totals:	-	11,000	11,000
		-	11,000	11,000

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE
490-ELECTIONS

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
		510 - PERSONAL SERVICES		
100-490-51501	ELECTIONS	13,643.00	24,000	24,000
		510 - PERSONAL SERVICES Totals:	24,000	24,000
		520 - BENEFITS		
100-490-52010	SOCIAL SECURITY TAXES	196.00	1,837	1,837
100-490-52040	WORKERS COMPENSATION	22.40	200	200
		520 - BENEFITS Totals:	2,037	2,037
		530 - SUPPLIES		
100-490-53100	OFFICE SUPPLIES & REPAIRS	2,764.61	2,564	3,034
		530 - SUPPLIES Totals:	2,564	3,034
		540 - OTHER SERVICES AND CHARGES		
100-490-54081	POLLING PLACE RENTAL	1,400.00	3,000	3,000
100-490-54150	PROFESSIONAL SERVICES	19,907.62	40,000	40,000
100-490-54400	HARDWARE MAINTENANCE	21,920.00	27,420	27,420
		540 - OTHER SERVICES AND CHARGES Totals:	70,420	70,420
		550 - CAPITAL OUTLAY		
100-490-55270	FURNITURE & EQUIPMENT	31,679.32	6,040	50
		550 - CAPITAL OUTLAY Totals:	6,040	50
		91,532.95	105,061	99,541

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

491-ELECTIONS ADMINISTRATION

<u>Account Number</u>	<u>Account Name</u>	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-491-51020	APPOINTED OFFICIAL	46,030.43	48,712	48,526
100-491-51040	DEPUTIES	37,648.00	39,845	39,693
510 - PERSONAL SERVICES Totals:		83,678.43	88,557	88,219
520 - BENEFITS				
100-491-52010	SOCIAL SECURITY TAXES	6,130.63	6,776	6,749
100-491-52020	GROUP MEDICAL & LIFE INSURANCE	28,478.73	29,200	32,410
100-491-52030	RETIREMENT & DEATH BENEFITS	19,982.01	21,140	21,049
100-491-52040	WORKERS COMPENSATION	117.16	444	2,647
100-491-52060	UNEMPLOYMENT INSURANCE	116.93	178	442
100-491-52070	OTHER POST EMPLOYMENT BENEFITS	8,367.84	8,857	8,822
520 - BENEFITS Totals:		63,193.30	66,595	72,119
530 - SUPPLIES				
100-491-53100	OFFICE SUPPLIES & REPAIRS	2,155.85	2,500	2,500
530 - SUPPLIES Totals:		2,155.85	2,500	2,500
540 - OTHER SERVICES AND CHARGES				
100-491-54200	COMMUNICATION TELEPHONE	1,500.07	2,000	2,000
100-491-54270	CONFERENCE DUES AND TRAVEL	5,342.44	2,800	2,800
100-491-54990	MISCELLANEOUS	174.35	355	355
540 - OTHER SERVICES AND CHARGES Totals:		7,016.86	5,155	5,155
550 - CAPITAL OUTLAY				
100-491-55270	FURNITURE & EQUIPMENT	453.00	1,612	50
550 - CAPITAL OUTLAY Totals:		453.00	1,612	50
		156,497.44	164,419	168,043

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

495-COUNTY AUDITOR

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-495-51020	APPOINTED OFFICIAL	77,000.00	80,850	80,850
100-495-51031	AUDITOR ASSISTANTS	135,200.00	141,960	141,960
510 - PERSONAL SERVICES Totals:		212,200.00	222,810	222,810
520 - BENEFITS				
100-495-52010	SOCIAL SECURITY TAXES	15,303.14	17,046	17,045
100-495-52020	GROUP MEDICAL & LIFE INSURANCE	56,957.44	58,400	64,820
100-495-52030	RETIREMENT & DEATH BENEFITS	50,672.27	53,187	53,163
100-495-52040	WORKERS COMPENSATION	297.10	1,116	6,685
100-495-52060	UNEMPLOYMENT INSURANCE	296.02	448	1,115
100-495-52070	OTHER POST EMPLOYMENT BENEFITS	21,219.81	22,281	22,281
520 - BENEFITS Totals:		144,745.78	152,478	165,109
530 - SUPPLIES				
100-495-53100	OFFICE SUPPLIES & REPAIRS	2,573.74	2,400	2,400
530 - SUPPLIES Totals:		2,573.74	2,400	2,400
540 - OTHER SERVICES AND CHARGES				
100-495-54150	PROFESSIONAL SERVICES	-	400	400
100-495-54200	COMMUNICATION TELEPHONE	482.33	600	600
100-495-54270	CONFERENCE DUES AND TRAVEL	4,559.17	5,500	5,500
100-495-54350	RE-CREATION PRINTING & BINDERY	75.97	1,700	1,700
100-495-54990	MISCELLANEOUS	103.56	376	376
540 - OTHER SERVICES AND CHARGES Totals:		5,221.03	8,576	8,576
550 - CAPITAL OUTLAY				
100-495-55270	FURNITURE & EQUIPMENT	4,331.42	3,300	3,300
550 - CAPITAL OUTLAY Totals:		4,331.42	3,300	3,300
		369,071.97	389,564	402,195

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

497-COUNTY TREASURER

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
510 - PERSONAL SERVICES				
100-497-51010	ELECTED OFFICIALS	63,000.00	66,150	66,150
100-497-51040	DEPUTIES	80,163.20	89,982	84,523
510 - PERSONAL SERVICES Totals:		143,163.20	156,132	150,673
520 - BENEFITS				
100-497-52010	SOCIAL SECURITY TAXES	10,619.26	11,946	11,527
100-497-52020	GROUP MEDICAL & LIFE INSURANCE	42,718.08	43,800	48,615
100-497-52030	RETIREMENT & DEATH BENEFITS	34,186.45	37,271	35,951
100-497-52040	WORKERS COMPENSATION	200.44	782	4,521
100-497-52060	UNEMPLOYMENT INSURANCE	112.01	181	423
100-497-52070	OTHER POST EMPLOYMENT BENEFITS	14,316.22	15,614	15,068
520 - BENEFITS Totals:		102,152.46	109,594	116,105
530 - SUPPLIES				
100-497-53100	OFFICE SUPPLIES & REPAIRS	2,049.87	2,800	2,800
530 - SUPPLIES Totals:		2,049.87	2,800	2,800
540 - OTHER SERVICES AND CHARGES				
100-497-54200	COMMUNICATION TELEPHONE	482.33	600	600
100-497-54270	CONFERENCE DUES AND TRAVEL	949.88	3,200	3,200
100-497-54990	MISCELLANEOUS	-	200	200
540 - OTHER SERVICES AND CHARGES Totals:		1,432.21	4,000	4,000
550 - CAPITAL OUTLAY				
100-497-55270	FURNITURE & EQUIPMENT	1,642.76	2,000	2,000
550 - CAPITAL OUTLAY Totals:		1,642.76	2,000	2,000
		250,440.50	274,526	275,578

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

499-TAX COLLECTOR AND ASSESSOR

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
510 - PERSONAL SERVICES				
100-499-51010	ELECTED OFFICIALS	63,000.00	66,150	66,150
100-499-51040	DEPUTIES	260,779.24	289,207	288,813
100-499-51092	PART TIME	23,361.90	29,656	29,656
510 - PERSONAL SERVICES Totals:		347,141.14	385,013	384,619
520 - BENEFITS				
100-499-52010	SOCIAL SECURITY TAXES	24,960.05	29,460	29,424
100-499-52020	GROUP MEDICAL & LIFE INSURANCE	110,077.49	116,800	129,640
100-499-52030	RETIREMENT & DEATH BENEFITS	82,894.77	91,910	91,770
100-499-52040	WORKERS COMPENSATION	500.09	1,931	11,539
100-499-52060	UNEMPLOYMENT INSURANCE	396.98	641	1,593
100-499-52070	OTHER POST EMPLOYMENT BENEFITS	32,377.82	35,539	38,462
520 - BENEFITS Totals:		251,207.20	276,281	302,428
530 - SUPPLIES				
100-499-53100	OFFICE SUPPLIES & REPAIRS	1,768.39	3,925	3,925
530 - SUPPLIES Totals:		1,768.39	3,925	3,925
540 - OTHER SERVICES AND CHARGES				
100-499-54150	PROFESSIONAL SERVICES	1,865.50	2,000	2,000
100-499-54270	CONFERENCE DUES AND TRAVEL	4,003.17	6,500	6,500
100-499-54990	MISCELLANEOUS	75.00	500	500
540 - OTHER SERVICES AND CHARGES Totals:		5,943.67	9,000	9,000
550 - CAPITAL OUTLAY				
100-499-55270	FURNITURE & EQUIPMENT	1,475.37	50	50
550 - CAPITAL OUTLAY Totals:		1,475.37	50	50
		607,535.77	674,269	700,022

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

510-BUILDING MAINTENANCE

<u>Account Number</u>	<u>Account Name</u>	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-510-51020	APPOINTED OFFICIAL	47,195.00	54,000	54,000
100-510-51650	TRAVEL ALLOWANCE APPOINTED OFFICI	1,500.00	1,500	1,500
510 - PERSONAL SERVICES Totals:		48,695.00	55,500	55,500
520 - BENEFITS				
100-510-52010	SOCIAL SECURITY TAXES	3,658.61	4,246	4,246
100-510-52020	GROUP MEDICAL & LIFE INSURANCE	14,239.36	14,600	16,205
100-510-52030	RETIREMENT & DEATH BENEFITS	11,628.19	13,248	13,243
100-510-52040	WORKERS COMPENSATION	995.58	1,732	1,665
100-510-52060	UNEMPLOYMENT INSURANCE	67.85	115	278
100-510-52070	OTHER POST EMPLOYMENT BENEFITS	4,869.62	5,550	5,550
520 - BENEFITS Totals:		35,459.21	39,491	41,187
530 - SUPPLIES				
100-510-53050	S.W.E.A.T SUPPLIES	4,950.85	5,000	5,000
100-510-53350	OPERATING SUPPLIES	16,588.02	50,000	50,000
100-510-53560	REPAIR AND MAINTENANCE SUPPLIES	14,864.67	19,420	19,420
530 - SUPPLIES Totals:		36,403.54	74,420	74,420
540 - OTHER SERVICES AND CHARGES				
100-510-54150	PROFESSIONAL SERVICES	237,607.01	120,000	120,000
100-510-54200	COMMUNICATION TELEPHONE	482.33	1,000	1,000
100-510-54430	UTILITIES	82,093.54	100,000	100,000
100-510-54570	REPAIRS AND RENOVATIONS	284,334.74	120,000	170,000
100-510-54990	MISCELLANEOUS	59.79	156	156
540 - OTHER SERVICES AND CHARGES Totals:		604,577.41	341,156	391,156
550 - CAPITAL OUTLAY				
100-510-55270	FURNITURE & EQUIPMENT	4,531.35	15,939	50
100-510-55320	CONSTRUCTION	-	4,200,000	1,250,000
100-510-55806	ENGINEERING/ARCHITECTURAL SERVICES	-	200,000	-
550 - CAPITAL OUTLAY Totals:		4,531.35	4,415,939	1,250,050
		729,666.51	4,926,506	1,812,313

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE
560-SHERIFF

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-560-51010	ELECTED OFFICIALS	63,000.00	66,150	66,150
100-560-51041	DEPUTIES & PATROL	1,258,058.46	1,243,680	1,327,352
100-560-51050	SECRETARIES	75,887.34	-	-
100-560-51212	COMMUNICATION OFFICERS	346,761.55	336,368	358,840
100-560-51214	ADMINISTRATIVE ASSISTANTS	46,871.00	130,540	130,041
100-560-51500	CHIEF DEPUTY	60,475.00	63,499	63,499
100-560-51510	CRIMINAL INVESTIGATOR	275,180.31	275,480	293,876
100-560-51660	CAPTAIN	58,650.00	61,583	61,583
100-560-51800	BENEFITS TERMINATION PAY	32,003.82	15,000	15,000
100-560-51900	OVERTIME HOLIDAY UNIFORM	-	214,368	141,219
510 - PERSONAL SERVICES Totals:		2,216,887.48	2,406,668	2,457,560
520 - BENEFITS				
100-560-52010	SOCIAL SECURITY TAXES	164,284.36	188,248	188,004
100-560-52020	GROUP MEDICAL & LIFE INSURANCE	585,026.37	627,800	680,610
100-560-52030	RETIREMENT & DEATH BENEFITS	529,113.11	587,539	586,374
100-560-52040	WORKERS COMPENSATION	35,782.93	50,000	73,727
100-560-52060	UNEMPLOYMENT INSURANCE	3,003.35	5,000	11,956
100-560-52070	OTHER POST EMPLOYMENT BENEFITS	220,127.93	246,069	245,756
520 - BENEFITS Totals:		1,537,338.05	1,704,656	1,786,427
530 - SUPPLIES				
100-560-53100	OFFICE SUPPLIES & REPAIRS	28,099.75	24,500	24,500
100-560-53560	REPAIR AND MAINTENANCE SUPPLIES	981.60	3,000	3,000
100-560-53920	UNIFORMS	6,536.81	10,000	10,000
530 - SUPPLIES Totals:		35,618.16	37,500	37,500
540 - OTHER SERVICES AND CHARGES				
100-560-54090	K/9 EXPENSE	2,548.25	3,000	3,000
100-560-54200	COMMUNICATION TELEPHONE	17,187.82	23,000	23,000
100-560-54270	CONFERENCE DUES AND TRAVEL	22,440.59	23,000	23,000
100-560-54320	CRIMINAL INVESTIGATION	12,708.52	10,000	10,000
100-560-54330	911 SUPPLIES REPAIRS ETC.	1,715.44	2,000	2,000
100-560-54430	UTILITIES	26,502.02	26,000	26,000
100-560-54492	LAW ENFORCEMENT OFFICER STANDARD	3,259.95	4,000	4,000
100-560-54540	PARTS REPAIRS GAS AND TRANS. E	311,881.01	300,000	300,000
100-560-54870	ANIMAL CONTROL	795.65	12,000	12,000
100-560-54990	MISCELLANEOUS	11,718.41	5,800	5,800
540 - OTHER SERVICES AND CHARGES Totals:		410,757.66	408,800	408,800
550 - CAPITAL OUTLAY				
100-560-55270	FURNITURE & EQUIPMENT	348,829.61	250,000	250,000
550 - CAPITAL OUTLAY Totals:		348,829.61	250,000	250,000
		4,549,430.96	4,807,624	4,940,287

2025 SHERIFF DEPARTMENT GENERAL FUND SALARY DETAIL

		HOURLY RATE	SALARY/WAGES	HOLIDAY PAY	UNIFORM ALLOWANCE	TOTAL
SHERIFF			\$ 66,150			\$ 66,150
*PATROL LIEUTENANT	1 @\$59,992 2236 HRS PER YEAR	\$ 26.83	\$ 59,992	\$ 3,219	\$ 240	\$ 63,451
*PATROL SERGEANT	5 @\$58,091 2236 HRS PER YEAR	\$ 25.98	\$ 290,455	\$ 12,470	\$ 960	\$ 303,885
*PATROL DEPUTIES	16 @\$57,465 2236 HRS PER YEAR	\$ 25.70	\$ 919,440	\$ 49,344	\$ 3,840	\$ 972,624
*COURTHOUSE SECURITY OFFICER	1 @\$57,465 2236 HRS PER YEAR	\$ 25.70	\$ 57,465	\$ 3,084	\$ 240	\$ 60,789
*DEPUTIES & PATROL OFFICERS						\$ 1,400,749
ADMINISTRATIVE ASSISTANTS	1 @\$41,885 2088 HRS PER YEAR	\$ 20.06	\$ 41,885		\$ 240	\$ 42,125
	2 @\$44,078 2088 HRS PER YEAR	\$ 21.11	\$ 88,156		\$ 240	\$ 88,396
						\$ 130,521
**COMMUNICATION OFFICERS	8 @\$44,855 2236 HRS PER YEAR	\$ 20.06	\$ 358,840	\$ 19,264	\$ 1,920	\$ 380,024
CHIEF DEPUTY			\$ 63,499		\$ 240	\$ 63,739
*CRIMINAL INVESTIGATOR LIEUTENANT	1 @\$59,992 2236 HRS PER YEAR	\$ 26.83	\$ 59,992	\$ 3,219	\$ 240	\$ 63,451
*CRIMINAL INVESTIGATORS	4 @\$58,471 2236 HRS PER YEAR	\$ 26.15	\$ 233,884	\$ 12,552	\$ 960	\$ 247,396
CAPTAIN			\$ 61,583		\$ 240	\$ 61,823
			\$ 2,301,341	\$ 103,152	\$ 9,360	\$ 2,413,853
BENEFITS TERMINATION PAY						\$ 15,000
OVERTIME PAY						\$ 28,707
GRAND TOTAL						\$ 2,457,560

***PANOLA COUNTY HAS ADOPTED THE FLSA 207K RULE. ALL LAW ENFORCEMENT OFFICERS ARE ELIGIBLE TO BE PAID UPTO 86 HOURS AND RECEIVE COMPENSATORY TIME AFTER 86 HOURS.**

**** COMMUNICATION OFFICERS ARE BUDGETED AT A POTENTIAL OF 2,236 HOURS DUE TO THE SWING SHIFT**

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

570-CORRECTIONS/JAIL

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-570-51200	DETENTION OFFICERS	1,029,129.15	1,036,791	1,105,504
100-570-51800	BENEFITS TERMINATION PAY	13,347.96	35,000	15,000
100-570-51900	OVERTIME HOLIDAY UNIFORM	-	158,976	66,063
510 - PERSONAL SERVICES Totals:		1,042,477.11	1,230,767	1,186,567
520 - BENEFITS				
100-570-52010	SOCIAL SECURITY TAXES	77,783.57	92,632	90,773
100-570-52020	GROUP MEDICAL & LIFE INSURANCE	329,873.78	350,400	388,920
100-570-52030	RETIREMENT & DEATH BENEFITS	248,938.68	289,030	283,115
100-570-52040	WORKERS COMPENSATION	18,468.64	36,000	35,597
100-570-52060	UNEMPLOYMENT INSURANCE	1,454.48	2,600	5,933
100-570-52070	OTHER POST EMPLOYMENT BENEFITS	104,247.98	121,077	118,567
520 - BENEFITS Totals:		780,767.13	891,739	922,905
530 - SUPPLIES				
100-570-53010	CLOTHING & BEDDING	7,224.72	4,000	7,200
100-570-53020	JAIL LAUNDRY	668.40	3,000	3,000
100-570-53100	OFFICE SUPPLIES & REPAIRS	2,793.99	3,000	3,000
100-570-53560	REPAIR AND MAINTENANCE SUPPLIES	19,949.30	30,000	30,000
100-570-53920	UNIFORMS	4,094.62	8,000	8,000
100-570-53930	MISCELLANEOUS SUPPLIES	70,034.46	50,000	50,000
530 - SUPPLIES Totals:		104,765.49	98,000	101,200
540 - OTHER SERVICES AND CHARGES				
100-570-54050	MEDICAL PRISONERS	153,500.00	160,000	160,000
100-570-54082	JAIL BOARD-PRISONERS FOOD ETC.	206,012.07	200,000	210,000
100-570-54200	COMMUNICATION TELEPHONE	-	2,000	2,000
100-570-54430	UTILITIES	99,481.30	90,000	100,000
100-570-54570	REPAIRS AND RENOVATIONS	91,444.12	98,091	60,000
100-570-54630	RENTALS	-	2,000	2,000
100-570-54990	MISCELLANEOUS	3,483.59	3,500	3,500
540 - OTHER SERVICES AND CHARGES Totals:		553,921.08	555,591	537,500
550 - CAPITAL OUTLAY				
100-570-55270	FURNITURE & EQUIPMENT	7,101.31	6,000	6,000
550 - CAPITAL OUTLAY Totals:		7,101.31	6,000	6,000
		2,489,032.12	2,782,097	2,754,172

2025 PANOLA COUNTY CORRECTION/JAIL GENERAL FUND PERSONAL SERVICES DETAIL

	HOURLY RATE	SALARY/WAGES	HOLIDAY PAY	UNIFORM ALLOWANCE	TOTAL
JAIL ADMINISTRATOR	\$ 26.83	\$ 59,992	\$ 3,220	240 \$	63,452
ASSISTANT JAIL ADMINISTRATOR(2)	\$ 25.70	\$ 114,931	\$ 6,168	480 \$	121,579
DETENTION DEPUTY-TRANSPORT	\$ 25.70	\$ 57,466	\$ 3,084	240 \$	60,790
DETENTION CORPORAL (4)	\$ 20.76	\$ 185,678	\$ 9,968	1200 \$	196,846
SENIOR DETENTION OFFICER (3)	\$ 20.06	\$ 134,563	\$ 7,224	720 \$	142,507
DETENTION OFFICER (13)	\$ 19.02	\$ 552,874	\$ 29,679	3840 \$	586,393
TOTALS		\$ 1,105,504	\$ 59,343	\$ 6,720	\$ 1,171,567
BENEFITS TERMINATION PAY				\$	15,000
GRAND TOTAL					\$ 1,186,567

PANOLA COUNTY HAS ADOPTED THE 207K RULE. ALL LAW ENFORCEMENT OFFICERS ARE ELIGIBLE TO BE PAID UPTO 86 HOURS AND RECEIVE COMPENSATORY TIME AFTER 86 HOURS.

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

575-EMERGENCY MANAGEMENT

<u>Account Number</u>	<u>Account Name</u>	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-575-51020	EMG MGT COOR/FIRE MARSHAL	60,000.00	63,000	63,000
100-575-51162	COORDINATORS	44,137.60	46,720	46,542
510 - PERSONAL SERVICES Totals:		104,137.60	109,720	109,542
520 - BENEFITS				
100-575-52010	SOCIAL SECURITY TAXES	7,337.01	8,395	8,380
100-575-52020	GROUP MEDICAL & LIFE INSURANCE	28,478.72	29,200	32,410
100-575-52030	RETIREMENT & DEATH BENEFITS	24,867.77	26,192	26,137
100-575-52040	WORKERS COMPENSATION	1,342.64	1,494	3,287
100-575-52060	UNEMPLOYMENT INSURANCE	145.40	220	548
100-575-52070	OTHER POST EMPLOYMENT BENEFITS	10,413.83	10,972	10,955
520 - BENEFITS Totals:		72,585.37	76,473	81,717
530 - SUPPLIES				
100-575-53100	OFFICE SUPPLIES & REPAIRS	1,865.18	2,000	2,000
100-575-53560	PARTS REPAIR & MAINTENANCE	9,285.53	12,000	12,000
530 - SUPPLIES Totals:		11,150.71	14,000	14,000
540 - OTHER SERVICES AND CHARGES				
100-575-54200	COMMUNICATION TELEPHONE	1,155.97	1,800	1,800
100-575-54270	CONFERENCE DUES AND TRAVEL	665.00	3,000	3,000
100-575-54990	MISCELLANEOUS	894.02	1,000	1,000
540 - OTHER SERVICES AND CHARGES Totals:		2,714.99	5,800	5,800
550 - CAPITAL OUTLAY				
100-575-55270	FURNITURE & EQUIPMENT	8,372.06	20,000	20,000
550 - CAPITAL OUTLAY Totals:		8,372.06	20,000	20,000
		198,960.73	225,993	231,059

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

580-HIGHWAY PATROL

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-580-51050	SECRETARIES	37,648.00	39,845	39,693
		510 - PERSONAL SERVICES Totals:	39,845	39,693
520 - BENEFITS				
100-580-52010	SOCIAL SECURITY TAXES	2,569.20	3,049	3,037
100-580-52020	GROUP MEDICAL & LIFE INSURANCE	14,239.36	14,600	16,205
100-580-52030	RETIREMENT & DEATH BENEFITS	8,990.14	9,512	9,471
100-580-52040	WORKERS COMPENSATION	52.72	200	1,191
100-580-52060	UNEMPLOYMENT INSURANCE	52.63	80	199
100-580-52070	OTHER POST EMPLOYMENT BENEFITS	3,764.80	3,985	3,970
		520 - BENEFITS Totals:	31,426	34,073
530 - SUPPLIES				
100-580-53100	OFFICE SUPPLIES & REPAIRS	1,227.96	2,000	2,000
		530 - SUPPLIES Totals:	2,000	2,000
540 - OTHER SERVICES AND CHARGES				
100-580-54590	GAME WARDEN SUPPLIES	500.00	500	500
		540 - OTHER SERVICES AND CHARGES Totals:	500	500
550 - CAPITAL OUTLAY				
100-580-55270	FURNITURE & EQUIPMENT	2,389.28	3,000	3,000
		550 - CAPITAL OUTLAY Totals:	3,000	3,000
		71,434.09	76,771	79,266

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

581-CONSTABLE PCT 2 & 3

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
510 - PERSONAL SERVICES				
100-581-51010	ELECTED OFFICIALS	54,575.34	63,000	63,000
100-581-51041	DEPUTY	52,006.30	56,986	57,706
510 - PERSONAL SERVICES Totals:		106,581.64	119,986	120,706
520 - BENEFITS				
100-581-52010	SOCIAL SECURITY TAXES	7,807.31	9,179	9,234
100-581-52020	GROUP MEDICAL & LIFE INSURANCE	26,110.22	29,200	32,410
100-581-52030	RETIREMENT & DEATH BENEFITS	25,451.37	28,641	28,801
100-581-52040	WORKERS COMPENSATION	1,789.68	2,877	3,622
100-581-52060	UNEMPLOYMENT	72.56	115	289
100-581-52070	OTHER POST EMPLOYMENT BENEFITS	10,658.21	11,999	12,071
520 - BENEFITS Totals:		71,889.35	82,011	86,427
530 - SUPPLIES				
100-581-53100	OFFICE SUPPLIES	708.04	1,760	1,760
100-581-53110	AMMUNITION FOR DEPARTMENT	973.55	2,010	2,000
100-581-53920	UNIFORMS	970.96	1,000	1,000
530 - SUPPLIES Totals:		2,652.55	4,770	4,760
540 - OTHER SERVICES AND CHARGES				
100-581-54200	COMMUNICATION TELEPHONE	1,025.93	840	2,100
100-581-54270	CONFERENCE DUES AND TRAVEL	1,877.19	1,990	2,000
100-581-54492	LAW ENFORCEMENT OFFICER STANDARD	30.00	1,000	1,000
100-581-54540	PARTS REPAIRS GAS AND TRANS EXP	25,599.66	20,000	20,000
100-581-54990	MISCELLANEOUS	348.99	1,760	500
540 - OTHER SERVICES AND CHARGES Totals:		28,881.77	25,590	25,600
550 - CAPITAL OUTLAY				
100-581-55270	FURNITURE & EQUIPMENT	18,615.70	10,000	10,000
550 - CAPITAL OUTLAY Totals:		18,615.70	10,000	10,000
		228,621.01	242,357	247,493

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

585-CONSTABLE PCT 1 & 4

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
510 - PERSONAL SERVICES				
100-585-51010	ELECTED OFFICIALS	60,000.00	63,000	63,000
100-585-51041	DEPUTY	-	-	57,706
100-585-51045	PART-TIME DEPUTY	30,117.87	40,092	40,332
510 - PERSONAL SERVICES Totals:		90,117.87	103,092	161,038
520 - BENEFITS				
100-585-52010	SOCIAL SECURITY TAXES	6,613.43	7,888	12,320
100-585-52020	GROUP MEDICAL & LIFE INSURANCE	14,239.36	14,600	32,410
100-585-52030	RETIREMENT & DEATH BENEFITS	21,519.89	24,609	38,423
100-585-52040	WORKERS COMPENSATION	1,544.00	2,463	4,832
100-585-52060	UNEMPLOYMENT	-	81	491
100-585-52070	OTHER POST EMPLOYMENT BENEFITS	6,000.04	6,300	12,071
520 - BENEFITS Totals:		49,916.72	55,941	100,547
530 - SUPPLIES				
100-585-53110	AMMUNITION FOR DEPARTMENT	995.53	2,000	2,000
100-585-53920	UNIFORMS	865.57	1,000	1,000
530 - SUPPLIES Totals:		1,861.10	3,000	3,000
540 - OTHER SERVICES AND CHARGES				
100-585-54200	COMMUNICATION TELEPHONE	1,097.65	1,000	1,000
100-585-54270	CONFERENCE DUES AND TRAVEL	1,284.61	2,000	2,000
100-585-54490	LAW ENFORCEMENT OFFICER STANDARD	295.00	1,000	1,000
100-585-54540	PARTS REPAIRS GAS AND TRANS EXP	15,256.72	20,000	20,000
100-585-54990	MISCELLANEOUS	249.12	500	500
540 - OTHER SERVICES AND CHARGES Totals:		18,183.10	24,500	24,500
550 - CAPITAL OUTLAY				
100-585-55270	FURNITURE & EQUIPMENT	14,674.47	10,000	10,000
550 - CAPITAL OUTLAY Totals:		14,674.47	10,000	10,000
		174,753.26	196,533	299,085

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

595-ENVIRONMENTAL PROTECTION

<u>Account Number</u>	<u>Account Name</u>	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
	540 - OTHER SERVICES AND CHARGES			
100-595-54680	TRASH DISPOSAL	301,634.00	300,000	300,000
	540 - OTHER SERVICES AND CHARGES Totals:	301,634.00	300,000	300,000
		301,634.00	300,000	300,000

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

646-HEALTH & PAUPERS CARE

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
540 - OTHER SERVICES AND CHARGES				
100-646-54051	MEDICAL INDIGENT	2,593.65	7,000	7,000
100-646-54600	INDIGENT HEALTH CARE	25,784.02	100,000	50,000
100-646-54750	MENTAL HEALTH/ MENTAL RETARDATION	28,000.00	28,000	28,000
100-646-54760	STATEMENT OF FACTS	12,020.45	10,000	10,000
100-646-54770	AUTOPSIES AND INQUESTS	113,100.00	80,000	80,000
100-646-54780	MENTAL EVALUATION PRISONERS	4,875.00	5,000	5,000
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	22,871.73	22,000	22,000
100-646-54816	CITIES CHILD SAFETY FEE DISTRIBUTION	12,035.07	12,000	12,000
100-646-54820	ATTORNEYS FEES/ JUVENILES	3,280.00	20,000	20,000
100-646-54830	JUVENILE PROBATION MATCH	225,000.00	225,000	225,000
100-646-54840	OPEN DOOR/ JUVENILE CARE	5,000.00	5,000	5,000
100-646-54890	ATTORNEY FEES	509,898.22	260,000	260,000
100-646-54891	CPS CASES	76,928.25	80,000	80,000
100-646-54990	MISCELLANEOUS	2,000.00	2,000	2,000
100-646-58220	COUNTY HEALTH OFFICER	6,000.00	6,000	6,000
540 - OTHER SERVICES AND CHARGES Totals:		1,079,386.39	896,000	846,000
		1,079,386.39	896,000	846,000

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE
650-LIBRARY

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
510 - PERSONAL SERVICES				
100-650-51092	PART TIME	14,009.57	20,483	20,483
100-650-51520	LIBRARIANS	192,010.77	213,362	212,741
510 - PERSONAL SERVICES Totals:		206,020.34	233,845	233,224
520 - BENEFITS				
100-650-52010	SOCIAL SECURITY TAXES	15,566.09	17,892	17,842
100-650-52020	GROUP MEDICAL & LIFE INSURANCE	70,012.55	73,000	81,025
100-650-52030	RETIREMENT & DEATH BENEFITS	49,197.04	55,823	55,648
100-650-52040	WORKERS COMPENSATION	205.00	1,173	6,997
100-650-52060	UNEMPLOYMENT INSURANCE	287.56	480	1,167
100-650-52070	OTHER POST EMPLOYMENT BENEFITS	19,201.18	21,338	21,275
520 - BENEFITS Totals:		154,469.42	169,706	183,954
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.	16,105.00	20,004	21,000
540 - OTHER SERVICES AND CHARGES Totals:		16,105.00	20,004	21,000
550 - CAPITAL OUTLAY				
100-650-55270	FURNITURE & EQUIPMENT	-	13,383	50
550 - CAPITAL OUTLAY Totals:		-	13,383	50
		389,444.76	449,788	451,078

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

661-YOUTH PROGRAMS

<u>Account Number</u>	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
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	2,000.00	2,000	2,000
540 - OTHER SERVICES AND CHARGES Totals:		14,000.00	17,000	17,000
		14,000.00	17,000	17,000

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

665-AGRICULTURE EXTENSION SERVICE

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
100-665-51050	SECRETARIES	35,457.90	39,845	39,693
100-665-51610	EXTENSION AGENT	21,129.00	22,186	22,186
100-665-51630	HOME DEMONSTRATION AGENT	21,129.00	22,186	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:		89,815.90	96,317	96,165
520 - BENEFITS				
100-665-52010	SOCIAL SECURITY TAXES	6,871.01	7,371	7,357
100-665-52020	GROUP MEDICAL & LIFE INSURANCE	14,239.36	14,600	16,205
100-665-52030	RETIREMENT & DEATH BENEFITS	8,467.18	9,512	9,471
100-665-52040	WORKERS COMPENSATION	52.72	200	1,191
100-665-52060	UNEMPLOYMENT INSURANCE	125.37	195	481
100-665-52070	OTHER POST EMPLOYMENT BENEFITS	3,545.83	3,985	3,970
520 - BENEFITS Totals:		33,301.47	35,863	38,675
530 - SUPPLIES				
100-665-53100	OFFICE SUPPLIES & REPAIRS	249.12	1,500	1,500
530 - SUPPLIES Totals:		249.12	1,500	1,500
540 - OTHER SERVICES AND CHARGES				
100-665-54200	COMMUNICATION TELEPHONE	1,654.84	2,850	2,850
100-665-54260	TRAVEL	2,568.11	4,000	-
100-665-54270	CONFERENCE DUES & TRAVEL	1,188.25	1,500	5,500
540 - OTHER SERVICES AND CHARGES Totals:		5,411.20	8,350	8,350
550 - CAPITAL OUTLAY				
100-665-55270	FURNITURE & EQUIPMENT	1,131.00	1,500	1,500
550 - CAPITAL OUTLAY Totals:		1,131.00	1,500	1,500
		129,908.69	143,530	146,190
100 - GENERAL Totals:		19,090,866.61	25,105,150	23,466,914
Expense Totals:		19,090,866.61	25,105,150	23,466,914
100 - GENERAL Totals:		3,694,145.16	(3,082,096)	0

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
130 - LAW LIBRARY				
Revenue				
130 - LAW LIBRARY				
340 - CHARGES FOR SERVICES				
130-340-41010	LAW LIBRARY FEES	15,276.10	12,000	12,000
	340 - CHARGES FOR SERVICES Totals:	15,276.10	12,000	12,000
360 - MISCELLANEOUS REVENUES				
130-360-41001	INTEREST EARNINGS	4,310.21	575	575
	360 - MISCELLANEOUS REVENUES Totals:	4,310.21	575	575
	130 - LAW LIBRARY Totals:	19,586.31	12,575	12,575
	Revenue Totals:	19,586.31	12,575	12,575
Expense				
130 - LAW LIBRARY				
530 - SUPPLIES				
130-420-53120	LAW BOOKS	11,680.40	12,575	12,575
	530 - SUPPLIES Totals:	11,680.40	12,575	12,575
	130 - LAW LIBRARY Totals:	11,680.40	12,575	12,575
	Expense Totals:	11,680.40	12,575	12,575
	130 - LAW LIBRARY Totals:	7,905.91	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
Revenue				
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
360 - MISCELLANEOUS REVENUES				
140-360-41001	INTEREST EARNINGS	6.74	1	1
360 - MISCELLANEOUS REVENUES Totals:		6.74	1	1
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:		6.74	1	1
		6.74	1	1
Revenue Totals:		6.74	1	1
Expense				
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
540 - OTHER SERVICES AND CHARGES				
140-810-54830	JUVENILE PROBATION FUNDING	-	1	1
540 - OTHER SERVICES AND CHARGES Totals:		-	1	1
		-	1	1
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:		-	1	1
		-	1	1
Expense Totals:		-	1	1
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:		6.74	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
150 - COURTHOUSE SECURITY				
Revenue				
150 - COURTHOUSE SECURITY				
340 - CHARGES FOR SERVICES				
150-340-44001	FEES OF OFFICE C/C	12,200.97	9,081	9,081
150-340-47001	FEES OF OFFICE D/C	5,741.94	5,112	5,112
150-340-49500	JUSTICE OF THE PEACE FEES	8,703.85	10,591	10,591
	340 - CHARGES FOR SERVICES Totals:	26,646.76	24,784	24,784
360 - MISCELLANEOUS REVENUES				
150-360-41001	INTEREST EARNINGS	11,657.84	1,942	1,942
	360 - MISCELLANEOUS REVENUES Totals:	11,657.84	1,942	1,942
	150 - COURTHOUSE SECURITY Totals:	38,304.60	26,726	26,726
	Revenue Totals:	38,304.60	26,726	26,726
Expense				
150 - COURTHOUSE SECURITY				
510 - PERSONAL SERVICES				
150-640-51300	BAILIFF AND SECURITY	15,704.00	20,046	20,046
	510 - PERSONAL SERVICES Totals:	15,704.00	20,046	20,046
520 - BENEFITS				
150-640-52010	SOCIAL SECURITY TAXES	1,201.46	1,534	1,534
150-640-52030	RETIREMENT & DEATH BENEFITS	3,611.92	4,785	4,785
150-640-52040	WORKERS COMPENSATION	249.96	320	320
150-640-52060	UNEMPLOYMENT INSURANCE	22.10	41	41
150-640-52070	OTHER POST EMPLOYMENT BENEFITS	1,592.38	-	-
	520 - BENEFITS Totals:	6,677.82	6,680	6,680
		22,381.82	26,726	26,726
	150 - COURTHOUSE SECURITY Totals:	22,381.82	26,726	26,726
	Expense Totals:	22,381.82	26,726	26,726
	150 - COURTHOUSE SECURITY Totals:	15,922.78	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
160 - RECORDS MANAGEMENT				
Revenue				
160 - RECORDS MANAGEMENT				
340 - CHARGES FOR SERVICES				
160-340-44001	FEES OF OFFICE C/C	36.90	3,800	50
160-340-47001	FEES OF OFFICE D/C	585.84	3,000	300
340 - CHARGES FOR SERVICES Totals:		622.74	6,800	350
360 - MISCELLANEOUS REVENUES				
160-360-41001	INTEREST EARNINGS	1,325.88	60	1,000
360 - MISCELLANEOUS REVENUES Totals:		1,325.88	60	1,000
160 - RECORDS MANAGEMENT Totals:		1,948.62	6,860	1,350
Revenue Totals:		1,948.62	6,860	1,350
Expense				
160 - RECORDS MANAGEMENT				
510 - PERSONAL SERVICES				
160-660-51090	SEASONAL HELP	-	4,118	-
510 - PERSONAL SERVICES Totals:		-	4,118	-
520 - BENEFITS				
160-660-52010	SOCIAL SECURITY TAXES	-	689	-
160-660-52040	WORKERS COMPENSATION	5.76	35	-
160-660-52060	UNEMPLOYMENT INSURANCE	-	18	-
520 - BENEFITS Totals:		5.76	742	-
540 - OTHER SERVICES AND CHARGES				
160-660-54362	CTY CLERK DIG., PRES. & RESTORATION	-	1,000	550
160-660-54363	DIST CLERK DIG., PRES. & RESTORATION	-	1,000	800
540 - OTHER SERVICES AND CHARGES Totals:		-	2,000	1,350
160 - RECORDS MANAGEMENT Totals:		5.76	6,860	1,350
Expense Totals:		5.76	6,860	1,350
160 - RECORDS MANAGEMENT Totals:		1,942.86	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

<u>Account Number</u>	<u>Account Name</u>	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
162 - COUNTY & DISTRICT COURT T				
Revenue				
162 - COUNTY & DISTRICT COURT T				
340 - CHARGES FOR SERVICES				
162-340-44001	FEES OF OFFICE C/C	247.70	100	100
162-340-47001	FEES OF OFFICE D/C	74.00	50	50
340 - CHARGES FOR SERVICES Totals:		321.70	150	150
360 - MISCELLANEOUS REVENUES				
162-360-41001	INTEREST EARNINGS	326.85	1	1
360 - MISCELLANEOUS REVENUES Totals:		326.85	1	1
162 - COUNTY & DISTRICT COURT T Totals:		648.55	151	151
Revenue Totals:		648.55	151	151
Expense				
162 - COUNTY & DISTRICT COURT T				
550 - CAPITAL OUTLAY				
162-660-55270	EQUIPMENT & SOFTWARE	-	151	151
550 - CAPITAL OUTLAY Totals:		-	151	151
162 - COUNTY & DISTRICT COURT T Totals:		-	151	151
Expense Totals:		-	151	151
162 - COUNTY & DISTRICT COURT T Totals:		648.55	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
165 - COURT RECORD PRESERVATION				
Revenue				
165 - COURT RECORD PRESERVATION				
340 - CHARGES FOR SERVICES				
165-340-47001	FEEES OF OFFICE D/C	89.88	1,790	50
	340 - CHARGES FOR SERVICES Totals:	89.88	1,790	50
360 - MISCELLANEOUS REVENUES				
165-360-41001	INTEREST EARNINGS	640.42	10	200
	360 - MISCELLANEOUS REVENUES Totals:	640.42	10	200
	165 - COURT RECORD PRESERVATION Totals:	730.30	1,800	250
	Revenue Totals:	730.30	1,800	250
Expense				
165 - COURT RECORD PRESERVATION				
540 - OTHER SERVICES AND CHARGES				
165-660-54061	DIGITIZING	-	1,800	250
	540 - OTHER SERVICES AND CHARGES Totals:	-	1,800	250
	165 - COURT RECORD PRESERVATION Totals:	-	1,800	250
	Expense Totals:	-	1,800	250
	165 - COURT RECORD PRESERVATION Totals:	730.30	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
166 - DISTRICT COURT RECORDS TECHNOLOGY				
Revenue				
166 - DISTRICT COURT RECORDS TECHNOLOGY				
340 - CHARGES FOR SERVICES				
166-340-47001	FEES OF OFFICE DISTRICT CLERK	226.01	600	300
340 - CHARGES FOR SERVICES Totals:		226.01	600	300
360 - MISCELLANEOUS REVENUES				
166-360-41001	INTEREST EARNINGS	972.85	-	600
360 - MISCELLANEOUS REVENUES Totals:		972.85	-	600
166 - DISTRICT COURT RECORDS TECHNOLOGY Totals:		1,198.86	600	900
Revenue Totals:		1,198.86	600	900
Expense				
166 - DISTRICT COURT RECORDS TECHNOLOGY				
550 - CAPITAL OUTLAY				
166-660-55270	FURNITURE & EQUIPMENT	-	600	900
550 - CAPITAL OUTLAY Totals:		-	600	900
166 - DISTRICT COURT RECORDS TECHNOLOGY Totals:		-	600	900
Expense Totals:		-	600	900
166 - DISTRICT COURT RECORDS TECHNOLOGY Totals:		1,198.86	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
Revenue				
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
340 - CHARGES FOR SERVICES				
168-340-47001	FEES OF OFFICE DISTRICT CLERK	9,641.86	600	10,000
340 - CHARGES FOR SERVICES Totals:		9,641.86	600	10,000
360 - MISCELLANEOUS REVENUES				
168-360-41001	INTEREST EARNINGS	974.48	-	1,000
360 - MISCELLANEOUS REVENUES Totals:		974.48	-	1,000
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION Totals:		10,616.34	600	11,000
Revenue Totals:		10,616.34	600	11,000
Expense				
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
510 - PERSONAL SERVICES				
168-660-51090	SEASONAL HELP	-	4,118	5,000
510 - PERSONAL SERVICES Totals:		-	4,118	5,000
520 - BENEFITS				
168-660-52010	SOCIAL SECURITY TAXES	-	689	383
168-660-52040	WORKERS COMPENSATION	5.76	35	40
168-660-52060	UNEMPLOYMENT INSURANCE	-	18	40
520 - BENEFITS Totals:		5.76	742	463
540 - OTHER SERVICES AND CHARGES				
168-660-54361	PRESERVATION & RESTORATION	-	600	5,537
540 - OTHER SERVICES AND CHARGES Totals:		-	600	5,537
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION Totals:		-	600	11,000
Expense Totals:		-	600	11,000
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION Totals:		10,616.34	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
170 - COUNTY CLERK RECORDS PRES				
Revenue				
170 - COUNTY CLERK RECORDS PRES				
340 - CHARGES FOR SERVICES				
170-340-44001	FEES OF OFFICE C/C	85,920.75	121,350	70,000
	340 - CHARGES FOR SERVICES Totals:	85,920.75	121,350	70,000
360 - MISCELLANEOUS REVENUES				
170-360-41001	INTEREST EARNINGS	26,558.31	4,050	25,000
	360 - MISCELLANEOUS REVENUES Totals:	26,558.31	4,050	25,000
	170 - COUNTY CLERK RECORDS PRES Totals:	112,479.06	125,400	95,000
	Revenue Totals:	112,479.06	125,400	95,000
Expense				
170 - COUNTY CLERK RECORDS PRES				
510 - PERSONAL SERVICES				
170-660-51090	SEASONAL HELP	-	-	5,000
	510 - PERSONAL SERVICES Totals:	-	-	5,000
520 - BENEFITS				
170-660-52010	SOCIAL SECURITY TAXES	-	-	383
170-660-52040	WORKERS COMPENSATION	-	-	77
170-660-52060	UNEMPLOYMENT INSURANCE	-	-	40
	520 - BENEFITS Totals:	-	-	500
540 - OTHER SERVICES AND CHARGES				
170-670-54031	DIGITIZING REAL PROPERTY INSTRUME	-	1,000	9,900
170-670-54360	RENTALS MICROFILMING & INDEXING	-	24,400	23,000
170-670-54364	RECORDS MGT AND PRESERVATION	98,062.60	100,000	56,600
	540 - OTHER SERVICES AND CHARGES Totals:	98,062.60	125,400	89,500
	170 - COUNTY CLERK RECORDS PRES Totals:	98,062.60	125,400	95,000
	Expense Totals:	98,062.60	125,400	95,000
	170 - COUNTY CLERK RECORDS PRES Totals:	14,416.46	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
175 - ARCHIVE FEES				
Revenue				
175 - ARCHIVE FEES				
340 - CHARGES FOR SERVICES				
175-340-44001	FEES OF OFFICE C/C	80,350.00	35,000	70,000
340 - CHARGES FOR SERVICES Totals:		80,350.00	35,000	70,000
360 - MISCELLANEOUS REVENUES				
175-360-41001	INTEREST EARNINGS	20,936.41	554	10,000
360 - MISCELLANEOUS REVENUES Totals:		20,936.41	554	10,000
175 - ARCHIVE FEES Totals:		101,286.41	35,554	80,000
Revenue Totals:		101,286.41	35,554	80,000
Expense				
175 - ARCHIVE FEES				
540 - OTHER SERVICES AND CHARGES				
175-660-54061	DIGITIZING	-	14,277	40,000
175-660-54361	PRESERVATION & RESTORATION	-	21,277	40,000
540 - OTHER SERVICES AND CHARGES Totals:		-	35,554	80,000
175 - ARCHIVE FEES Totals:		-	35,554	80,000
Expense Totals:		-	35,554	80,000
175 - ARCHIVE FEES Totals:		101,286.41	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
180 - JUSTICE COURT TECHNOLOGY				
Revenue				
180 - JUSTICE COURT TECHNOLOGY				
340 - CHARGES FOR SERVICES				
180-340-49600	JUSTICE OF THE PEACE PCT. 1 & 4	3,859.83	2,244	2,300
180-340-49650	JUSTICE OF THE PEACE PCT. 2 & 3	3,348.97	2,244	2,300
	340 - CHARGES FOR SERVICES Totals:	7,208.80	4,488	4,600
360 - MISCELLANEOUS REVENUES				
180-360-41001	INTEREST EARNINGS	4,868.02	694	2,000
	360 - MISCELLANEOUS REVENUES Totals:	4,868.02	694	2,000
	180 - JUSTICE COURT TECHNOLOGY Totals:	12,076.82	5,182	6,600
	Revenue Totals:	12,076.82	5,182	6,600
Expense				
180 - JUSTICE COURT TECHNOLOGY				
550 - CAPITAL OUTLAY				
180-640-55270	EQUIPMENT	322.68	5,182	6,600
	550 - CAPITAL OUTLAY Totals:	322.68	5,182	6,600
	180 - JUSTICE COURT TECHNOLOGY Totals:	322.68	5,182	6,600
	Expense Totals:	322.68	5,182	6,600
	180 - JUSTICE COURT TECHNOLOGY Totals:	11,754.14	-	-

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
200 - ROAD & BRIDGE				
Revenue				
200 - ROAD & BRIDGE				
310 - TAX RECEIPTS				
200-310-41101	CURRENT PROPERTY TAX LEVY	7,574,828.99	6,808,838	6,602,447
200-310-41102	DELINQUENT PROPERTY TAX LEVY	128,190.06	212,776	81,250
	310 - TAX RECEIPTS Totals:	7,703,019.05	7,021,614	6,683,697
321 - VEHICLE TAXES & LICENSES				
200-321-42004	MOTOR VEHICLE TAXES & LICENSES	360,024.75	350,000	350,000
	321 - VEHICLE TAXES & LICENSES Totals:	360,024.75	350,000	350,000
330 - INTERGOVERNMENTAL RECEIPTS				
200-330-49001	STATE & LATERAL ROAD FUND	26,149.94	29,000	29,000
200-330-49050	WEIGHT & AXLE FEES	57,402.32	45,000	45,000
200-330-49100	GRANT FUNDS	2,151.92	-	-
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	85,704.18	74,000	74,000
350 - FINES				
200-350-40003	COUNTY DISTRICT & J.P.COURT FINE	310,263.37	354,000	354,000
	350 - FINES Totals:	310,263.37	354,000	354,000
360 - MISCELLANEOUS REVENUES				
200-360-41001	INTEREST EARNINGS	623,902.61	111,026	515,395
200-360-41020	MISCELLANEOUS REVENUE	351,498.52	42,500	-
200-360-41025	TAX ABATEMENT REVENUE	141,054.00	141,054	141,054
	360 - MISCELLANEOUS REVENUES Totals:	1,116,455.13	294,580	656,449
	200 - ROAD & BRIDGE Totals:	9,575,466.48	8,094,194	8,118,146
	Revenue Totals:	9,575,466.48	8,094,194	8,118,146

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
Expense				
200 - ROAD & BRIDGE				
510 - PERSONAL SERVICES				
200-621-51060	ROAD & BRIDGE EMPLOYEES WAGES	444,903.14	535,306	537,726
200-621-51800	BENEFITS TERMINATION PAY	631.30	6,000	6,000
510 - PERSONAL SERVICES Totals:		445,534.44	541,306	543,726
520 - BENEFITS				
200-621-52010	SOCIAL SECURITY TAXES	33,137.05	41,410	41,596
200-621-52020	GROUP MEDICAL & LIFE INSURANCE	136,441.56	146,000	178,255
200-621-52030	RETIREMENT & DEATH BENEFITS	104,974.11	129,210	129,734
200-621-52040	WORKERS COMPENSATION	8,512.26	14,696	16,312
200-621-52060	UNEMPLOYMENT INSURANCE	614.37	2,500	2,719
200-621-52070	OTHER POST EMPLOYMENT BENEFITS	43,959.50	54,131	53,303
200-621-52130	OPTIONAL RETIREMENT CONTRIBUTION	43,750.00	40,000	30,000
200-621-52140	RETIREE MEDICAL INS TRUST CONTRIB	97,846.00	49,616	49,616
520 - BENEFITS Totals:		469,234.85	477,563	501,535
530 - SUPPLIES				
200-621-53560	REPAIR AND MAINTENANCE SUPPLIES	146,298.14	155,000	155,000
200-621-53570	PARTS AND REPAIRS	50,806.52	45,000	40,000
200-621-53930	MISCELLANEOUS SUPPLIES	-	500	500
530 - SUPPLIES Totals:		197,104.66	200,500	195,500
540 - OTHER SERVICES AND CHARGES				
200-621-54080	CONTINGENCY	-	128,660	197,277
200-621-54480	CONTRACTOR SERVICES	-	260	260
200-621-54610	RENTALS & LEASES	25,009.74	40,000	40,000
540 - OTHER SERVICES AND CHARGES Totals:		25,009.74	168,920	237,537
550 - CAPITAL OUTLAY				
200-621-55262	BUILDING	-	50	50
200-621-55270	FURNITURE & EQUIPMENT	588,200.98	199,000	150,000
200-621-55280	ROAD OIL PRE MIX & GRAVEL	753,612.88	792,500	750,000
200-621-55290	LUMBER PILING & CULVERTS	57,351.02	49,500	49,500
550 - CAPITAL OUTLAY Totals:		1,399,164.88	1,041,050	949,550
		2,536,048.57	2,429,339	2,427,848

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
200-622-51060	ROAD & BRIDGE EMPLOYEES WAGES	409,281.74	485,489	491,140
200-622-51800	BENEFITS TERMINATION PAY	-	5,000	5,000
510 - PERSONAL SERVICES Totals:		409,281.74	490,489	496,140
520 - BENEFITS				
200-622-52010	SOCIAL SECURITY TAXES	29,362.67	37,524	37,956
200-622-52020	GROUP MEDICAL & LIFE INSURANCE	126,977.16	131,400	145,845
200-622-52030	RETIREMENT & DEATH BENEFITS	95,151.45	117,086	118,379
200-622-52040	WORKERS COMPENSATION	7,749.66	14,169	14,885
200-622-52060	UNEMPLOYMENT INSURANCE	556.68	2,000	2,481
200-622-52070	OTHER POST EMPLOYMENT BENEFITS	39,846.17	49,051	48,644
200-622-52130	OPTIONAL RETIREMENT CONTRIBUTION	43,750.00	40,000	30,000
200-622-52140	RETIREE MEDICAL INS TRUST CONTRIB	90,573.00	49,616	49,616
520 - BENEFITS Totals:		433,966.79	440,846	447,806
530 - SUPPLIES				
200-622-53560	REPAIR AND MAINTENANCE SUPPLIES	109,602.75	118,990	118,990
200-622-53570	PARTS AND REPAIRS	17,055.14	49,250	49,250
200-622-53930	MISCELLANEOUS SUPPLIES	-	500	500
530 - SUPPLIES Totals:		126,657.89	168,740	168,740
540 - OTHER SERVICES AND CHARGES				
200-622-54080	CONTINGENCY	-	185,889	163,994
200-622-54480	CONTRACTOR SERVICES	-	50	50
200-622-54610	RENTALS & LEASES	54.98	250	250
540 - OTHER SERVICES AND CHARGES Totals:		54.98	186,189	164,294
550 - CAPITAL OUTLAY				
200-622-55270	FURNITURE & EQUIPMENT	199,303.32	195,000	50,000
200-622-55280	ROAD OIL PRE MIX & GRAVEL	481,757.36	246,743	246,743
200-622-55290	LUMBER PILING & CULVERTS	2,423.46	8,500	8,500
550 - CAPITAL OUTLAY Totals:		683,484.14	450,243	305,243
		1,653,445.54	1,736,507	1,582,223

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
200-623-51060	ROAD & BRIDGE EMPLOYEES WAGES	420,347.38	485,849	491,140
200-623-51800	BENEFITS TERMINATION PAY	-	5,000	5,000
510 - PERSONAL SERVICES Totals:		420,347.38	490,849	496,140
520 - BENEFITS				
200-623-52010	SOCIAL SECURITY TAXES	31,035.62	37,524	37,955
200-623-52020	GROUP MEDICAL & LIFE INSURANCE	129,338.83	131,400	145,845
200-623-52030	RETIREMENT & DEATH BENEFITS	96,879.19	117,086	118,379
200-623-52040	WORKERS COMPENSATION	7,749.66	14,169	14,885
200-623-52060	UNEMPLOYMENT INSURANCE	566.72	2,000	2,481
200-623-52070	OTHER POST EMPLOYMENT BENEFITS	40,569.71	49,051	48,644
200-623-52130	OPTIONAL RETIREMENT CONTRIBUTION	43,750.00	40,000	30,000
200-623-52140	RETIREE MEDICAL INS TRUST CONTRIB	90,573.00	49,616	49,616
520 - BENEFITS Totals:		440,462.73	440,846	447,805
530 - SUPPLIES				
200-623-53560	REPAIR AND MAINTENANCE SUPPLIES	179,369.02	133,286	133,286
200-623-53570	PARTS AND REPAIRS	79,453.02	75,000	75,000
200-623-53930	MISCELLANEOUS SUPPLIES	-	50	50
530 - SUPPLIES Totals:		258,822.04	208,336	208,336
540 - OTHER SERVICES AND CHARGES				
200-623-54080	CONTINGENCY	-	56,175	167,427
200-623-54480	CONTRACTOR SERVICES	1,850.00	100	100
200-623-54610	RENTALS & LEASES	38,624.17	36,100	36,100
540 - OTHER SERVICES AND CHARGES Totals:		40,474.17	92,375	203,627
550 - CAPITAL OUTLAY				
200-623-55262	BUILDING	-	50	50
200-623-55270	FURNITURE & EQUIPMENT	263,005.12	232,050	100,000
200-623-55280	ROAD OIL PRE MIX & GRAVEL	709,211.90	750,000	750,000
200-623-55290	LUMBER PILING & CULVERTS	24,451.60	27,400	27,400
550 - CAPITAL OUTLAY Totals:		996,668.62	1,009,500	877,450
		2,156,774.94	2,241,906	2,233,358

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
510 - PERSONAL SERVICES				
200-624-51060	ROAD & BRIDGE EMPLOYEES WAGES	514,856.52	626,027	630,899
200-624-51800	BENEFITS TERMINATION PAY	3,808.99	9,500	9,500
510 - PERSONAL SERVICES Totals:		518,665.51	635,527	640,399
520 - BENEFITS				
200-624-52010	SOCIAL SECURITY TAXES	38,636.33	48,620	48,991
200-624-52020	GROUP MEDICAL & LIFE INSURANCE	149,534.30	175,200	194,460
200-624-52030	RETIREMENT & DEATH BENEFITS	117,971.96	151,708	152,800
200-624-52040	WORKERS COMPENSATION	9,369.08	19,075	19,212
200-624-52060	UNEMPLOYMENT INSURANCE	690.03	3,000	3,202
200-624-52070	OTHER POST EMPLOYMENT BENEFITS	49,402.67	63,555	62,620
200-624-52130	OPTIONAL RETIREMENT CONTRIBUTION	43,750.00	40,000	30,000
200-624-52140	RETIREE MEDICAL INS TRUST CONTRIB	108,065.00	49,616	49,616
520 - BENEFITS Totals:		517,419.37	550,774	560,901
530 - SUPPLIES				
200-624-53560	REPAIR AND MAINTENANCE SUPPLIES	194,711.23	167,000	167,000
200-624-53570	PARTS AND REPAIRS	68,972.68	120,000	120,000
200-624-53930	MISCELLANEOUS SUPPLIES	-	500	500
530 - SUPPLIES Totals:		263,683.91	287,500	287,500
540 - OTHER SERVICES AND CHARGES				
200-624-54080	CONTINGENCY	-	101,372	204,765
200-624-54480	CONTRACTOR SERVICES	700.00	50	50
200-624-54610	RENTALS & LEASES	22,668.08	26,050	50
540 - OTHER SERVICES AND CHARGES Totals:		23,368.08	127,472	204,865
550 - CAPITAL OUTLAY				
200-624-55270	FURNITURE & EQUIPMENT	207,141.30	184,515	144,515
200-624-55280	ROAD OIL PRE MIX & GRAVEL	689,436.87	750,000	750,000
200-624-55290	LUMBER PILING & CULVERTS	33,200.33	24,000	20,000
550 - CAPITAL OUTLAY Totals:		929,778.50	958,515	914,515
		2,252,915.37	2,559,788	2,608,180
200 - ROAD & BRIDGE Totals:		8,599,184.42	8,967,540	8,851,609
Expense Totals:		8,599,184.42	8,967,540	8,851,609
200 - ROAD & BRIDGE Totals:		976,282.06	(873,346)	(733,463)

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
300 - FM & LATERAL				
Revenue				
300 - FM & LATERAL				
310 - TAX RECEIPTS				
300-310-41101	CURRENT PROPERTY TAX LEVY	665,787.64	678,615	686,924
300-310-41102	DELINQUENT PROPERTY TAX LEVY	12,273.69	21,207	10,000
310 - TAX RECEIPTS Totals:		678,061.33	699,822	696,924
360 - MISCELLANEOUS REVENUES				
300-360-41001	INTEREST EARNINGS	125,337.56	21,674	79,589
300-360-41020	MISCELLANEOUS REVENUE	4,601.75	-	-
360 - MISCELLANEOUS REVENUES Totals:		129,939.31	21,674	79,589
300 - FM & LATERAL Totals:		808,000.64	721,496	776,513
Revenue Totals:		808,000.64	721,496	776,513
Expense				
300 - FM & LATERAL				
510 - PERSONAL SERVICES				
300-629-51060	ROAD & BRIDGE EMPLOYEES WAGES	89,752.00	95,172	94,719
300-629-51800	BENEFITS TERMINATION PAY	-	1,600	1,600
510 - PERSONAL SERVICES Totals:		89,752.00	96,772	96,319
520 - BENEFITS				
300-629-52010	SOCIAL SECURITY TAXES	6,794.86	7,404	7,246
300-629-52020	GROUP MEDICAL & LIFE INSURANCE	28,478.72	29,200	32,410
300-629-52030	RETIREMENT & DEATH BENEFITS	21,581.47	23,052	22,600
300-629-52040	WORKERS COMPENSATION	400.09	950	2,842
300-629-52060	UNEMPLOYMENT INSURANCE	126.27	191	474
300-629-52070	OTHER POST EMPLOYMENT BENEFITS	9,037.60	9,518	9,472
300-629-52130	OPTIONAL RETIREMENT CONTRIBUTION	25,000.00	40,000	10,000
300-629-52140	RETIREE MEDICAL INS TRUST CONTRIB	17,000.00	17,000	17,000
520 - BENEFITS Totals:		108,419.01	127,315	102,044
530 - SUPPLIES				
300-629-53160	SIGNS AND POST	23,258.14	30,000	30,000
300-629-53560	REPAIR AND MAINTENANCE SUPPLIES	49,377.26	36,000	31,000
300-629-53570	PARTS AND REPAIRS	22,702.60	20,000	20,000
530 - SUPPLIES Totals:		95,338.00	86,000	81,000
540 - OTHER SERVICES AND CHARGES				
300-629-54080	CONTINGENCY	-	82,928	220,000
300-629-54120	INSURANCE/ LIAB. FIRE ETC.	75,520.00	250,000	110,000
300-629-54430	UTILITIES	29,700.18	30,000	30,000
300-629-54480	CONTRACTOR SERVICES	18,823.68	36,000	6,000
300-629-54490	PHYSICALS & DRUG SCREEN TESTING	2,615.50	3,500	3,500
300-629-54610	RENTALS & LEASES	6,170.89	7,000	5,000
300-629-54640	BEAVER CONTROL CONTRACT	38,400.00	38,400	38,400
300-629-54990	MISCELLANEOUS	225.00	3,250	1,250
540 - OTHER SERVICES AND CHARGES Totals:		171,455.25	451,078	414,150
550 - CAPITAL OUTLAY				
300-629-55270	FURNITURE & EQUIPMENT	57,929.16	20,331	1,000
300-629-55280	ROAD OIL	-	2,000	2,000
300-629-55300	BRIDGE CONSTRUCTION	-	158,000	80,000
550 - CAPITAL OUTLAY Totals:		57,929.16	180,331	83,000
300 - FM & LATERAL Totals:		522,893.42	941,496	776,513
Expense Totals:		522,893.42	941,496	776,513
300 - FM & LATERAL Totals:		285,107.22	(220,000)	0

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
813 - AMERICAN RESCUE PLAN FUND				
Revenue				
813 - AMERICAN RESCUE PLAN FUND				
330 - INTERGOVERNMENTAL RECEIPTS				
813-330-41260	ARP REVENUE	1,649,294.49	1,536,445	-
330 - INTERGOVERNMENTAL RECEIPTS Totals:		1,649,294.49	1,536,445	-
360 - MISCELLANEOUS REVENUES				
813-360-41001	INTEREST EARNINGS	102,124.88	10,000	-
360 - MISCELLANEOUS REVENUES Totals:		102,124.88	10,000	-
813 - AMERICAN RESCUE PLAN FUND Totals:		1,751,419.37	1,546,445	-
Revenue Totals:		1,751,419.37	1,546,445	-
Expense				
813 - AMERICAN RESCUE PLAN FUND				
540 - OTHER SERVICES AND CHARGES				
813-460-54230	PUBLIC HEALTH EMERGENCY DISBURSEMENT	10,499.68	-	-
813-460-54232	WATER & SEWER INFRASTRUCTURE	-	390,000	-
813-460-54570	BUILDING REPAIRS	644,117.91	98,144	-
540 - OTHER SERVICES AND CHARGES Totals:		654,617.59	488,144	-
550 - CAPITAL OUTLAY				
813-460-55260	LAND/BUILDING PURCHASE	425,334.00	101,341	-
813-460-55270	CAPITAL OUTLAY EQUIPMENT	674,356.59	65,084	-
813-460-55320	CONSTRUCTION	21,274.00	881,876	-
550 - CAPITAL OUTLAY Totals:		1,120,964.59	1,048,301	-
		1,775,582.18	1,536,445	-
813 - AMERICAN RESCUE PLAN FUND Totals:		1,775,582.18	1,536,445	-
Expense Totals:		1,775,582.18	1,536,445	-
813 - AMERICAN RESCUE PLAN FUND Totals:		(24,162.81)	10,000	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
822-SB22	Revenue			
822-SB22	330 - INTERGOVERNMENTAL RECEIPTS			
822-330-41255	SB22 GRANT FUNDING	-	-	350,000
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	-	-	350,000
	360 - MISCELLANEOUS REVENUES			
822-360-41001	INTEREST EARNINGS	-	-	-
	360 - MISCELLANEOUS REVENUES Totals:	-	-	-
	822-SB22 GRANT FUND Totals:	-	-	350,000
	Revenue Totals:	-	-	350,000
	Expense			
822-SB22	510 - PERSONAL SERVICES			
822-560-51010	ELECTED OFFICIALS	-	-	8,850
	510 - PERSONAL SERVICES Totals:	-	-	8,850
	520 - BENEFITS			
822-560-52010	SOCIAL SECURITY TAXES	-	-	678
822-560-52030	RETIREMENT & DEATH BENEFITS	-	-	2,112
822-560-52040	WORKERS COMPENSATION	-	-	266
822-560-52060	UNEMPLOYMENT INSURANCE	-	-	45
822-560-52070	OTHER POST EMPLOYMENT BENEFITS	-	-	885
	520 - BENEFITS Totals:	-	-	3,986
	550 - CAPITAL OUTLAY			
822-560-55270	CAPITAL OUTLAY EQUIPMENT	-	-	337,164
	550 - CAPITAL OUTLAY Totals:	-	-	337,164
	822-SB22 GRANT FUND Totals:	-	-	350,000
	Expense Totals:	-	-	350,000
	822-SB22 GRANT FUND Totals:	-	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
881 - CHILD PROTECTIVE SERVICES				
Revenue				
881 - CHILD PROTECTIVE SERVICES				
330 - INTERGOVERNMENTAL RECEIPTS				
881-330-41201	STATE TITLE IV E DFPS	7,400.04	-	-
RECEIPTS Totals:		7,400.04	-	-
360 - MISCELLANEOUS REVENUES				
881-360-41001	INTEREST EARNINGS	7,197.02	-	-
881-360-41152	MISCELLANEOUS DONATIONS	2,101.00	-	-
881-360-41184	PANOLA COUNTY FUNDING	30,000.00	30,000	30,000
360 - MISCELLANEOUS REVENUES Totals:		39,298.02	30,000	30,000
881 - CHILD PROTECTIVE SERVICES Totals:		46,698.06	30,000	30,000
Revenue Totals:		46,698.06	30,000	30,000
Expense				
881 - CHILD PROTECTIVE SERVICES				
540 - OTHER SERVICES AND CHARGES				
881-646-54740	SUPPLIES & CHILD CARE EXPENSE	44,999.19	58,000	58,000
540 - OTHER SERVICES AND CHARGES Totals:		44,999.19	58,000	58,000
881 - CHILD PROTECTIVE SERVICES Totals:		44,999.19	58,000	58,000
Expense Totals:		44,999.19	58,000	58,000
881 - CHILD PROTECTIVE SERVICES Totals:		1,698.87	(28,000)	(28,000)

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
883 - HEALTH FUND				
Revenue				
883 - HEALTH FUND				
330 - INTERGOVERNMENTAL RECEIPTS				
883-330-41168	TOBACCO SETTLEMENT	35,278.19	25,000	25,000
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	35,278.19	25,000	25,000
360 - MISCELLANEOUS REVENUES				
883-360-41001	INTEREST EARNINGS	183,998.94	25,000	25,000
	360 - MISCELLANEOUS REVENUES Totals:	183,998.94	25,000	25,000
	883 - HEALTH FUND Totals:	219,277.13	50,000	50,000
	Revenue Totals:	219,277.13	50,000	50,000
Expense				
883 - HEALTH FUND				
540 - OTHER SERVICES AND CHARGES				
883-648-54600	INDIGENT HEALTH CARE	16,343.64	50,000	50,000
	540 - OTHER SERVICES AND CHARGES Totals:	16,343.64	50,000	50,000
		16,343.64	50,000	50,000
	883 - HEALTH FUND Totals:	16,343.64	50,000	50,000
	Expense Totals:	16,343.64	50,000	50,000
883 - HEALTH FUND Totals:		202,933.49	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
885 - AIRPORT				
Revenue				
885 - AIRPORT				
330 - INTERGOVERNMENTAL RECEIPTS				
885-330-40500	STATE GRANT	45,000.00	34,887	-
330 - INTERGOVERNMENTAL RECEIPTS Totals:		45,000.00	34,887	-
360 - MISCELLANEOUS REVENUES				
885-360-41001	INTEREST EARNINGS	18,052.48	1,500	9,740
885-360-41020	MISCELLANEOUS REVENUE	145,095.48	80,000	100,000
885-360-41028	HANGAR RENTAL & GROUND LEASE AGREEMENTS	13,805.00	14,310	14,310
	TRANSFER FROM GENERAL FUND			496,500
360 - MISCELLANEOUS REVENUES Totals:		176,952.96	95,810	620,550
885 - AIRPORT Totals:		221,952.96	130,697	620,550
Revenue Totals:		221,952.96	130,697	620,550
Expense				
885 - AIRPORT				
540 - OTHER SERVICES AND CHARGES				
885-750-54120	INSURANCE/LIAB & PROPERTY	1,868.00	5,056	5,000
885-750-54150	PROFESSIONAL SERVICES	14,705.00	9,944	10,000
885-750-54570	REPAIRS AND RENOVATIONS	81,060.90	17,700	20,000
885-750-54930	FUEL & REPAIRS	141,305.46	80,000	80,000
540 - OTHER SERVICES AND CHARGES Totals:		238,939.36	112,700	115,000
550 - CAPITAL OUTLAY				
885-750-55270	FURNITURE & EQUIPMENT	39.99	50	50
885-750-55320	CONSTRUCTION	-	270,000	496,500
885-750-55500	RUNWAY REPAIRS & IMPROVEMENTS	10,900.00	37,187	9,000
550 - CAPITAL OUTLAY Totals:		10,939.99	307,237	505,550
		249,879.35	419,937	620,550
885 - AIRPORT Totals:		249,879.35	419,937	620,550
Expense Totals:		249,879.35	419,937	620,550
885 - AIRPORT Totals:		(27,926.39)	(289,240)	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

Account Number	Account Name	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
920 - ROAD BOND 1971	Revenue			
920 - ROAD BOND 1971	360 - MISCELLANEOUS REVENUES			
920-360-41001	INTEREST EARNINGS	13,925.30	1,250	1,250
	360 - MISCELLANEOUS REVENUES Totals:	13,925.30	1,250	1,250
	920 - ROAD BOND 1971 Totals:	13,925.30	1,250	1,250
	Revenue Totals:	13,925.30	1,250	1,250
	Expense			
920 - ROAD BOND 1971	550 - CAPITAL OUTLAY			
920-696-56370	RIGHT OF WAY & UTILITY ADJ.	-	1,250	1,250
	550 - CAPITAL OUTLAY Totals:	-	1,250	1,250
	920 - ROAD BOND 1971 Totals:	-	1,250	1,250
	Expense Totals:	-	1,250	1,250
920 - ROAD BOND 1971 Totals:		13,925.30	-	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

<u>Account Number</u>	<u>Account Name</u>	2023 ACTUALS	2024 CURRENT	2025 ADOPTED
940 - PERMANENT IMPROVEMENT				
Revenue				
940 - PERMANENT IMPROVEMENT				
360 - MISCELLANEOUS REVENUES				
940-360-41001	INTEREST EARNINGS	10,949.57	1,000	1,000
	360 - MISCELLANEOUS REVENUES Totals:	10,949.57	1,000	1,000
	940 - PERMANENT IMPROVEMENT Totals:	10,949.57	1,000	1,000
		10,949.57	1,000	1,000
	Revenue Totals:	10,949.57	1,000	1,000
Expense				
940 - PERMANENT IMPROVEMENT				
	550 - CAPITAL OUTLAY			
940-697-55270	FURNITURE & EQUIPMENT	-	1,000	1,000
940-697-55320	CONSTRUCTION	-	230,000	-
	550 - CAPITAL OUTLAY Totals:	-	231,000	1,000
		-	231,000	1,000
	940 - PERMANENT IMPROVEMENT Totals:	-	231,000	1,000
	Expense Totals:	-	231,000	1,000
940 - PERMANENT IMPROVEMENT Totals:		10,949.57	(230,000)	-

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
950 - JAIL IMPROVEMENT FUND				
Revenue				
950 - JAIL IMPROVEMENT FUND				
360 - MISCELLANEOUS REVENUES				
950-360-41001	INTEREST EARNINGS	19.29	1	-
	360 - MISCELLANEOUS REVENUES Totals:	19.29	1	-
	950 - JAIL IMPROVEMENT FUND Totals:	19.29	1	-
		19.29	1	-
	Revenue Totals:	19.29	1	-
Expense				
950 - JAIL IMPROVEMENT FUND				
550 - CAPITAL OUTLAY				
950-570-55270	JAIL EQUIPMENT	-	1	512
	550 - CAPITAL OUTLAY Totals:	-	1	512
		-	1	512
	950 - JAIL IMPROVEMENT FUND Totals:	-	1	512
	Expense Totals:	-	1	512
	950 - JAIL IMPROVEMENT FUND Totals:	19.29	-	(512)

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 ADOPTED BUDGET

<u>Account Number</u>	<u>Account Name</u>	<u>2023 ACTUALS</u>	<u>2024 CURRENT</u>	<u>2025 ADOPTED</u>
968 - PANOLA COUNTY RETIREE HEA Revenue				
968 - PANOLA COUNTY RETIREE HEA 330 - INTERGOVERNMENTAL RECEIPTS				
968-330-41004	MEDICARE PART D REIMBURSEMENT	30,641.12	49,000	49,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		30,641.12	49,000	49,000
360 - MISCELLANEOUS REVENUES				
968-360-41001	INTEREST EARNINGS	1,733,310.59	300,000	1,000,000
968-360-41064	TRUST CONTRIBUTIONS	2,389,736.50	1,888,437	2,125,000
360 - MISCELLANEOUS REVENUES Totals:		4,123,047.09	2,188,437	3,125,000
968 - PANOLA COUNTY RETIREE HEA Totals:		4,153,688.21	2,237,437	3,174,000
Revenue Totals:		4,153,688.21	2,237,437	3,174,000
Expense				
968 - PANOLA COUNTY RETIREE HEALTH 520 - BENEFITS				
968-668-52080	RETIRED EMPLOYEE MEDICAL INSURANCE	1,674,637.92	2,237,437	3,174,000
520 - BENEFITS Totals:		1,674,637.92	2,237,437	3,174,000
968 - PANOLA COUNTY RETIREE HEA Totals:		1,674,637.92	2,237,437	3,174,000
Expense Totals:		1,674,637.92	2,237,437	3,174,000
968 - PANOLA COUNTY RETIREE HEALTH Totals:		2,479,050.29	-	-

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

	Panola County
Taxing Unit Name	903 693 0340
	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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 7,334,935,345
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 190,963,140
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,143,972,205
4.	Prior year total adopted tax rate.	\$ 0.38337 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:..... \$ 0	
	B. Prior year values resulting from final court decisions:..... - \$ 0	
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:..... \$ 0	
	B. Prior year disputed value:..... - \$ 0	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 7,143,972,205
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 125,870</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 8,153,820</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 8,279,690
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year 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.	\$ 8,279,690
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 7,135,692,515
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 27,356,104
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 17,480
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 27,373,584
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹</p> <p>A. Certified values: \$ 4,976,381,386</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 8,180,567</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 4,984,561,953

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(13)
¹² Tex. Tax Code §26.012, 26.04(c-2)
¹³ 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.¹¹</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$ 0</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵ + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 0</p>	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 223,694,500
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 4,760,867,453
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 23,578,380
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 23,578,380
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 4,737,289,073
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.57783 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.57783 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.38337 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,143,972,205

¹¹ Tex. Tax Code §26.01(c) and (d)
¹² Tex. Tax Code §26.01(c)
¹³ Tex. Tax Code §26.01(d)
¹⁴ Tex. Tax Code §26.012(6)(B)
¹⁵ Tex. Tax Code §26.012(6)
¹⁶ Tex. Tax Code §26.012(17)
¹⁷ Tex. Tax Code §26.012(17)
¹⁸ Tex. Tax Code §26.04(c)
¹⁹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 27,387,846
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year..... + \$ 17,480 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 17,480 E. Add Line 30 to 31D.	\$ 27,405,326
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,737,289,073
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.57850 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code §26.044

²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, 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>0.00000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.00000</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 the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.57850</u> /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.57850</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 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>0.59874</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): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.00000 /\$100</p>
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	<p>\$ 0</p>
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	<p>\$ 0</p>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	<p>\$ 0</p>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 96.00 %</p> <p>B. Enter the prior year actual collection rate..... 97.00 %</p> <p>C. Enter the 2022 actual collection rate. 96.00 %</p> <p>D. Enter the 2021 actual collection rate. 96.00 %</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>96.00 %</p>
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	<p>\$ 0</p>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<p>\$ 4,760,867,453</p>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	<p>\$ 0.00000 /\$100</p>
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	<p>\$ 0.59874 /\$100</p>
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ 0.00000 /\$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 §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	0.59874 \$ _____ / \$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 of the prior year, enter 0.	0 \$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0 \$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	4,760,867,453 \$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.00000 \$ _____ / \$100
55.	Current year 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> .	0.57783 \$ _____ / \$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	0.57783 \$ _____ / \$100
57.	Current year 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> .	0.59874 \$ _____ / \$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	0.59874 \$ _____ / \$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	4,760,867,453 \$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0.00000 \$ _____ / \$100

¹² Tex. Tax Code §26.041(d)
¹³ Tex. Tax Code §26.041(f)
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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.59874 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴⁰ 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. ⁴³

Individual components can be negative, but the overall rate will 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. ⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.38337 /\$100 \$ 0.00000 /\$100 \$ 0.38337 /\$100 \$ 0.38337 /\$100 \$ 0.00000 /\$100 \$ 7,092,540.324 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.47547 /\$100 \$ 0.06339 /\$100 \$ 0.41208 /\$100 \$ 0.44791 /\$100 \$ -0.03583 /\$100 \$ 5,587,297.633 \$ -2,001.929
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 65) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.64140 /\$100 \$ 0.06339 /\$100 \$ 0.57801 /\$100 \$ 0.55752 /\$100 \$ 0.02049 /\$100 \$ 3,876,211.744 \$ 794.235
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.00000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.59874 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1)-(a), (1-b), and (2)
⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §526.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	0.57850
70.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 4,760,867,453
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.01050 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.00000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.58900 /\$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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.38337 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 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.	\$ 0.00000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 7,135,692,515
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 4,737,289,073
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.00000 /\$100

⁴⁴ Tex. Tax Code §26.041(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(B-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §926.42(c)
⁵⁰ Tex. Tax Code §926.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.59874</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.57783 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27
- Voter-approval tax rate.** \$ 0.59874 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49
- De minimis rate.** \$ 0.58900 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here → Holly Gibbs
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

Date 7-24-24

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 7,332,304,609
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 190,893,140
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,141,411,469
4.	Prior year total adopted tax rate.	\$ 0.00998 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div style="margin-left: 20px;"> A. Original prior year ARB values:..... \$ 0 B. Prior year values resulting from final court decisions:..... - \$ 0 C. Prior year value loss. Subtract B from A.³ </div>	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. Prior year ARB certified value:..... \$ 0 B. Prior year disputed value:..... - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴ </div>	\$ 0
7.	Prior year 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(1-3)
⁴ Tex. Tax Code §26.012(1-3)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 7,141,411,469
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 125,870</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 7,764,360</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 7,890,230
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year 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.	\$ 7,890,230
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 7,133,521,239
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 711,925
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 464
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 712,389
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 4,966,813,276</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 8,180,567</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 4,974,993,843

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. ¹¹ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u> B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>0</u>	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home-steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>223,694,500</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>4,751,299,343</u>
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ <u>23,542,320</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>23,542,320</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>4,727,757,023</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.01506</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ <u>0.01506</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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.00998</u> /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>7,141,411,469</u>

¹¹ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 712,712
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year. + \$ 464	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 464	
	E. Add Line 30 to 31D.	\$ 713,176
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,727,757,023
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.01508 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, 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>0.00000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.00 000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.00000</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 the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.00 000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.00 000</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.0 1508</u> /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000 00</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.0 1508</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 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>0.0 1560</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): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.00000	/ \$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>		
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0	
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0	
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 96.00 %</p> <p>B. Enter the prior year actual collection rate..... 97.00 %</p> <p>C. Enter the 2022 actual collection rate. 96.00 %</p> <p>D. Enter the 2021 actual collection rate. 96.00 %</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>		96.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0	
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,751,299,343	
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000	/ \$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.01560	/ \$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.00000	/ \$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.01560 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,751,299,343
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.00000 /\$100
55.	Current year 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> .	\$ 0.01506 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.01506 /\$100
57.	Current year 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> .	\$ 0.01560 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.01560 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,751,299,343
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

¹² Tex. Tax Code §26.041(d)
¹³ Tex. Tax Code §26.041(f)
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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.01560 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

Individual components can be negative, but the overall rate will 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.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.00998 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00026 /\$100
	C. Subtract B from A.....	\$ 0.00972 /\$100
	D. Adopted Tax Rate.....	\$ 0.00988 /\$100
	E. Subtract D from C.....	\$ -0.00026 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 7,083,062,054
	G. Multiply E by F and divide the results by \$100.....	\$ -18,416
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.01381 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00274 /\$100
	C. Subtract B from A.....	\$ 0.01107 /\$100
	D. Adopted Tax Rate.....	\$ 0.01135 /\$100
	E. Subtract D from C.....	\$ -0.00028 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 5,577,868,503
	G. Multiply E by F and divide the results by \$100.....	\$ -15,619
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.01825 /\$100
	B. Unused increment rate (Line 65).....	\$ 0.00274 /\$100
	C. Subtract B from A.....	\$ 0.01551 /\$100
	D. Adopted Tax Rate.....	\$ 0.01497 /\$100
	E. Subtract D from C.....	\$ 0.00054 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 3,866,681,334
	G. Multiply E by F and divide the results by \$100.....	\$ 20,880
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.00000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.01560 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1)-(a), (1)-(b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	0.01508
70.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 4,751,299,343
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.01052 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.00000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.02560 /\$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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.00998 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 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.	\$ 0.00000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 7,133,521,239
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 4,727,757,023
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.00000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.42(c)
⁵⁰ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>00 660</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0 01506 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

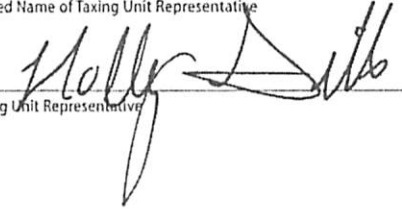
- Voter-approval tax rate.** \$ 0.01560 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

- De minimis rate.** \$ 0.02560 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here → Holly Gibbs
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

Date 7-24-24

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