



FILED FOR RECORD
IN MY OFFICE

AT 2:15 O'CLOCK P M

AUG 17 2021

BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY B. Davis DEPUTY

ADOPTED BUDGET OF
PANOLA COUNTY
TEXAS
FOR THE YEAR 2022
FILED IN THE OFFICE OF
COUNTY CLERK

PANOLA COUNTY, TEXAS
Adopted 2020 Budget
Statement Required by Texas Senate Bill 656
83rd Regular Legislative Session and
Texas Local Government Code Sec. 111.008 & 111.009

1.This budget will raise more revenue from property taxes than last year’s budget by \$2,007,998 or by 8.79%, and of that amount \$50,988 is tax revenue to be raised from new property added to the tax roll this year.

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

Name	Vote
County Judge Lee Ann Jones	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 2020 and 2021.

Rate	2020	2021
Property Tax Rate	.61350	.57249
No-New-Revenue Rate	.65552	.57249
No-New-Revenue maintenance & Operations Tax Rate	.65552	.57249
Voter-Approval Tax Rate	.67963	.65965
Debt Rate	-0-	-0-

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

-0-

PANOLA COUNTY, TEXAS
2022 BUDGET
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County of Panola

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

County Judge
Lee Ann Jones

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

July 29, 2021

Gentlemen:

As you know, the appraised values increased this year in spite of the pandemic, ice storms, and tornadoes. I have attached hereto what I consider a conservative proposed budget for Fiscal Year 2022.

With the increased values, the tax rate for 2022 is lower than 2021 by four (4) cents. I was able to include a 5% across the board increase in salaries, able to create a Floating Secretary position, two part-time positions for the two Justice of Peace offices, and fund a third employee for the County Auditor's office as directed by the District Judge.

I believe that we can continue to provide essential services to the citizens of Panola County with this proposed budget. A great deal of credit and huge thanks to the County Auditor and her Department for their hard work during this scheduled time of year.

Sincerely,

A handwritten signature in blue ink that reads "Lee Ann Jones". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Lee Ann Jones
County Judge

LAJ:vh

BUDGET CERTIFICATE

Budget of PANOLA COUNTY, TEXAS

Budget year from January 1, 2022 to December 31, 2022

THE STATE OF TEXAS XX

COUNTY OF PANOLA XX

We, LeeAnn Jones, County Judge; Bobbie Davis, County Clerk; and Jennifer Stacy, County Auditor of Panola County, Texas do hereby certify that the attached budget is a true and correct copy of the budget of Panola County, Texas as passed and approved by the Commissioners' Court of said County on the August 17, 2021, as the same appears on file in the office of the County Clerk of said County.

LeeAnn Jones
COUNTY JUDGE

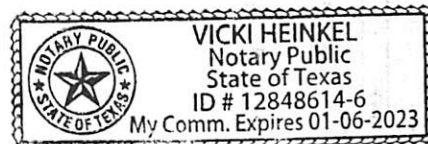
Jennifer Stacy
COUNTY AUDITOR

Bobbie Davis
COUNTY CLERK

SUBSCRIBED AND SWORN TO before me, the undersigned authority, this the 17th day of August 2021.

Vicki Heinkel
Notary Public in and for the State of Texas

My Commission Expires: 1-6-2023



**PANOLA COUNTY, TEXAS
2022 BUDGET SUMMARY**

FUND NUMBER	100	130	140	150	160	162	165
FUND NAME	GENERAL	LAW LIBRARY	COUNTY JUVENILE DELINQUENCY PREVENTION	COURTHOUSE SECURITY	RECORDS MANAGEMENT	COUNTY & DISTRICT COURT TECHNOLOGY	COURT RECORD PRESERVATION
RevCategory: 310 - TAX RECEIPTS	16,357,893						
RevCategory: 321 - VEHICLE TAXES & LICENSES							
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS	443,502						
RevCategory: 340 - CHARGES FOR SERVICES	789,100	12,000		17,940	6,800	150	1,790
RevCategory: 350 - FINES							
RevCategory: 360 - MISCELLANEOUS REVENUES	352,484	125	1	1,496	48	1	10
REVENUE TOTALS	17,942,979	12,125	1	19,436	6,848	151	1,800
ExpCategory: 510 - PERSONAL SERVICES	6,376,991			13,479	9,000		
ExpCategory: 520 - BENEFITS	6,322,550			5,957	742		
ExpCategory: 530 - SUPPLIES	310,169	12,125					
ExpCategory: 540 - OTHER SERVICES AND CHARGES	4,812,448		1		2,000		1,800
ExpCategory: 550 - CAPITAL OUTLAY	329,251					151	
EXPENDITURE TOTALS	18,151,409	12,125	1	19,436	11,742	151	1,800

**PANOLA COUNTY, TEXAS
2022 BUDGET SUMMARY**

FUND NUMBER	166	168	170	175	180	200	300	881
FUND NAME	DISTRICT COURT RECORDS TECHNOLOGY	DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	COUNTY CLERK RECORDS PRESERVATION	ARCHIVE FEES	JUSTICE COURT TECHNOLOGY	ROAD & BRIDGE	FM & LATERAL ROAD	CHILD PROTECTIVE SERVICES
RevCategory: 310 - TAX RECEIPTS						5,910,049	575,003	
RevCategory: 321 - VEHICLE TAXES & LICENSES						350,000		
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS						174,000		
RevCategory: 340 - CHARGES FOR SERVICES	600	600	55,000	35,000	4,488			
RevCategory: 350 - FINES						354,000		
RevCategory: 360 - MISCELLANEOUS REVENUES	-	-	692	100	512	216,084	12,718	30,800
REVENUE TOTALS	600	600	55,692	35,100	5,000	7,004,133	587,721	30,800
ExpCategory: 510 - PERSONAL SERVICES						1,935,272	85,321	
ExpCategory: 520 - BENEFITS						1,957,533	116,007	
ExpCategory: 530 - SUPPLIES						653,468	61,627	
ExpCategory: 540 - OTHER SERVICES AND CHARGES		600	125,400	35,100		627,755	614,351	58,000
ExpCategory: 550 - CAPITAL OUTLAY	600				5,000	1,973,937	8,000	
EXPENDITURE TOTALS	600	600	125,400	35,100	5,000	7,147,965	885,306	58,000

**PANOLA COUNTY, TEXAS
2022 BUDGET SUMMARY**

FUND NUMBER	883	885	920	940	950	968		
FUND NAME	HEALTH FUND	AIRPORT	ROAD BOND 1971	PERMANENT IMPROVEMENT	JAIL IMPROVEMENT FUND	PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST	ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS	TOTAL
RevCategory: 310 - TAX RECEIPTS								22,842,945
RevCategory: 321 - VEHICLE TAXES & LICENSES								350,000
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS	25,000					49,000		691,502
RevCategory: 340 - CHARGES FOR SERVICES								923,468
RevCategory: 350 - FINES								354,000
RevCategory: 360 - MISCELLANEOUS REVENUES	25,000	95,210	1,250	1,000	1	1,681,375	(1,486,375)	932,532
REVENUE TOTALS	50,000	95,210	1,250	1,000	1	1,730,375	(1,486,375)	26,094,447
ExpCategory: 510 - PERSONAL SERVICES								8,420,063
ExpCategory: 520 - BENEFITS						1,730,375	(1,456,375)	8,676,789
ExpCategory: 530 - SUPPLIES								1,037,389
ExpCategory: 540 - OTHER SERVICES AND CHARGES	50,000	95,160					-30000	6,392,615
ExpCategory: 550 - CAPITAL OUTLAY		50	1,250	1,000	1			2,319,240
EXPENDITURE TOTALS	50,000	95,210	1,250	1,000	1	1,730,375	(1,486,375)	26,846,096

**PANOLA COUNTY, TEXAS
2022 ESTIMATED FUND BALANCES**

Fund	Estimated Beginning Fund Balance	Total Proposed Revenues	Total Proposed Expenses	Estimated Ending Fund Balance
100 - GENERAL	17,088,335	17,942,979	18,151,409	16,879,905
130 - LAW LIBRARY	87,252	12,125	12,125	87,252
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FU	163	1	1	163
150 - COURTHOUSE SECURITY	239,122	19,436	19,436	239,122
160 - RECORDS MANAGEMENT	22,756	6,848	11,742	17,862
162 - COUNTY & DISTRICT COURT T	6,775	151	151	6,775
165 - COURT RECORD PRESERVATION	12,447	1,800	1,800	12,447
166 - DISTRICT COURT RECORDS TECHNOLOGY	20,013	600	600	20,013
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRES	7,836	600	600	7,836
170 - COUNTY CLERK RECORDS PRES	583,235	55,692	125,400	513,527
175 - ARCHIVE FEES	283,596	35,100	35,100	283,596
180 - JUSTICE COURT TECHNOLOGY	101,649	5,000	5,000	101,649
200 - ROAD & BRIDGE	6,371,016	7,004,133	7,147,965	6,227,184
300 - FM & LATERAL	1,941,808	587,721	885,306	1,644,223
881 - CHILD PROTECTIVE SERVICES	141,929	30,800	58,000	114,729
883 - HEALTH FUND	3,804,659	50,000	50,000	3,804,659
885 - AIRPORT	459,964	95,210	95,210	459,964
920 - ROAD BOND 1971	298,024	1,250	1,250	298,024
940 - PERMANENT IMPROVEMENT	234,185	1,000	1,000	234,185
950 - JAIL IMPROVEMENT FUND	467	1	1	467
968 - PANOLA COUNTY RETIREE HEA	34,405,153	1,730,375	1,730,375	34,405,153
	66,110,384	27,580,822	28,332,471	48,478,830

PANOLA COUNTY, TEXAS
2022 DEPARTMENT FUND EXPENDITURE SUMMARY



ADOPTED BUDGET

Page Number Department

Fund: 100 - GENERAL

12	400 - COUNTY JUDGE	271,166
13	401 - COMMISSIONERS	401,907
14	403 - COUNTY CLERK	461,126
15	405 - VETERANS SERVICE OFFICE	142,313
16	407 - AIRPORT	104,744
17	408 - INFORMATION TECHNOLOGY DEPARTMENT	90,847
18	409 - MISC & NON DEPARTMENTAL	3,649,959
19	426 - COUNTY COURT AT LAW	487,359
20	435 - DISTRICT COURT	175,604
21	450 - DISTRICT CLERK	416,087
22	455 - JUSTICE OF THE PEACE PCT 1 & 4	237,083
23	457 - JUSTICE OF THE PEACE PCT 2 & 3	240,628
24	465 - JUDICIAL	94,684
25	477 - CRIMINAL DISTRICT ATTORNEY	682,423
26	478 - LAWSUITS VS COUNTY	11,000
27	490 - ELECTIONS	60,790
28	491 - ELECTIONS ADMINISTRATION	146,028
29	495 - COUNTY AUDITOR	359,173
30	497 - COUNTY TREASURER	241,170
31	499 - TAX COLLECTOR AND ASSESSOR	604,119
32	510 - BUILDING MAINTENANCE	496,792
33	543 - FIRE PROTECTION	1,500
34	560 - SHERIFF	4,020,932
35	570 - CORRECTIONS / JAIL	2,427,585
36	575 - 911 / RURAL ADDRESSING	81,910
37	580 - HIGHWAY PATROL	72,526
38	581 - CONSTABLE PCT 2 AND 3	218,999
39	585 - CONSTABLE PCT 1 & 4	191,978
40	595 - ENVIRONMENTAL PROTECTION	280,000
41	646 - HEALTH AND PAUPERS CARE	951,923
42	650 - LIBRARY	384,506
43	661 - YOUTH PROGRAMS	17,000
44	665 - AGRICULTURE EXTENSION SERVICE	127,548

Fund: 100 - GENERAL Total: 18,151,409

Fund: 130 - LAW LIBRARY

45	420 - LAW LIBRARY	<u>12,125</u>
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Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND

46	810 - JUVENILE PROBATION	<u>1</u>
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Fund: 150 - COURTHOUSE SECURITY

47	640 - COURTHOUSE SECURITY	<u>19,436</u>
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Fund: 160 - RECORDS MANAGEMENT

48	660 - RECORDS MANAGEMENT	<u>11,742</u>
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Fund: 162 - COUNTY & DISTRICT COURT TECHNOLOGY

49	660 - COUNTY & DISTRICT COURT TECHNOLOGY	<u>151</u>
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**PANOLA COUNTY, TEXAS
2022 DEPARTMENT FUND EXPENDITURE SUMMARY**

Fund: 165 - COURT RECORD PRESERVATION	50	660 - COURT RECORD PRESERVATION	<u>1,800</u>
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY	51	660 - DISTRICT COURT RECORDS TECHNOLOGY	<u>600</u>
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	52	660 - DISTRICT CLERK RECORDS MANAGEMENT & PR	<u>600</u>
Fund: 170 - COUNTY CLERK RECORDS PRES	53	670 - COUNTY CLERK RECORDS PRES	<u>125,400</u>
Fund: 175 - ARCHIVE FEES	54	660 - ARCHIVE FEES	<u>35,100</u>
Fund: 180 - JUSTICE COURT TECHNOLOGY	55	640 - JUSTICE COURT TECHNOLOGY	<u>5,000</u>
Fund: 200 - ROAD & BRIDGE	57	621 - PRECINCT #1	1,675,688
	58	622 - PRECINCT #2	1,723,749
	59	623 - PRECINCT #3	1,665,072
	60	624 - PRECINCT #4	<u>2,083,456</u>
00 - ROAD & BRIDGE Total:			<u>7,147,965</u>
Fund: 300 - FM & LATERAL	61	629 - FM & LATERAL MAINTENANCE	<u>885,306</u>
Fund: 881 - CHILD PROTECTIVE SERVICES	62	646 - CHILD PROTECTIVE SERVICES	<u>58,000</u>
Fund: 883 - HEALTH FUND	63	648 - HEALTH FUND	<u>50,000</u>
Fund: 885 - AIRPORT	64	750 - AIRPORT	<u>95,210</u>
Fund: 920 - ROAD BOND 1971	65	696 -ROAD BOND 1971	<u>1,250</u>
Fund: 940 - PERMANENT IMPROVEMENT	66	697 - PERMANENT IMPROVEMENT	<u>1,000</u>
Fund: 950 - JAIL IMPROVEMENT FUND	67	570 - JAIL IMPROVEMENT FUND	<u>1</u>
Fund: 968 - PANOLA COUNTY RETIREE HEALTH	68	668 - RETIREE HEALTH BENEFITS TRUST	<u>1,730,375</u>
ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS			(1,486,375)
Report Total:			<u>26,846,096</u>

PANOLA COUNTY, TEXAS
FIVE YEAR SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ORIGINAL BUDGET 2021	PROPOSED BUDGET 2022	BUDGET ADOPTED BY COMMISSIONERS COURT 2022
RECEIPTS						
AD VALOREM TAXES	19,970,452	20,788,517	21,628,160	20,834,947	22,842,945	22,842,945
MOTOR VEHICLE TAXES & LICENSES	360,000	334,557	270,300	350,000	350,000	350,000
INTERGOVERNMENTAL RECEIPTS	771,152	697,250	707,800	991,502	691,502	691,502
CHARGES FOR SERVICES	1,054,778	1,101,839	1,089,535	1,259,284	923,468	923,468
FINES	446,306	401,396	320,343	216,084	354,000	354,000
MISCELLANEOUS	3,549,456	5,426,403	4,345,507	452,448	932,532	932,532
TOTAL RECEIPTS	26,152,144	28,749,962	28,361,645	24,104,265	26,094,447	26,094,447
EXPENDITURES						
PERSONAL SERVICES (SALARIES & WAGES)	6,781,009	6,944,028	7,500,408	7,780,052	8,414,647	8,420,063
BENEFITS	8,191,338	8,449,090	8,744,636	8,132,716	8,677,233	8,676,789
SUPPLIES	816,155	886,288	782,112	992,509	1,037,389	1,037,389
OTHER SERVICES AND CHARGES	4,817,107	5,725,879	5,133,393	6,454,575	6,391,515	6,392,615
CAPITAL OUTLAY & CONSTRUCTION	2,078,008	2,214,507	3,014,945	2,169,740	2,319,240	2,319,240
DEBT SERVICE	-	-	-	-	-	-
TOTAL EXPENDITURES	22,683,617	24,219,792	25,175,494	25,529,592	26,840,024	26,846,096

**PANOLA COUNTY, TEXAS
PROPERTY VALUES AND AD VALOREM TAX REVENUE
ESTIMATION FOR BUDGET YEAR 2022**

	GENERAL FUND	ROAD & BRIDGE FUND	F.M. AND LATERAL ROAD	TOTAL
ASSESSED VALUE	4,327,325,274	4,327,325,274	4,327,325,274	
LESS: VALUE OF EXEMPTIONS FOR HOMESTEAD, ELDERLY, DISABLED VETERANS, AND, FREEZE TAXABLE, ETC.	274,489,470	274,489,470	284,124,880	
TAXABLE VALUE FOR EACH	4,052,835,804	4,052,835,804	4,043,200,394	
TAX RATES FOR 2021 BUDGET YEAR	0.40402	0.15350	0.01497	0.57249
ADVALOREM TAXES TO BE LEVIED FOR EACH TAX	16,374,267	6,221,103	605,267	23,200,637
LESS: ESTIMATED UNCOLLECTABLES & CHARGES 2021 BUDGET YEAR LEVY	32,749	109,491	10,653	152,893
LESS: ESTIMATED DISCOUNTS FOR EARLY PAYMENT OF 2021 BUDGET YEAR LEVY	65,497	111,980	10,895	188,372
LESS: ESTIMATED DELINQUENT TAXES, 2021 BUDGET YEAR LEVY	81,871	182,900	17,795	282,566
PLUS: ESTIMATED COLLECTIONS OF PRIOR YEARS DELINQUENT TAXES, PENALTIES, INTEREST	163,743	93,317	9,079	266,139
TOTAL ESTIMATED CASH COLLECTION OF AD VALOREM TAXES, 2021 BUDGET YEAR	16,357,893	5,910,049	575,003	22,842,945

**PANOLA COUNTY, TEXAS
AD VALOREM TAX RATE AND COLLECTION HISTORY
TAX ROLL YEAR 2011 THRU 2021**

TAX ROLL YEARS	2012	2013	2014	2015	2016	2017	2018	2019	2020	BUDGET YEAR 2022 TAX ROLL YEAR 2021
TAX RATES										
GENERAL FUND	0.32210	0.3507	0.3348	0.3473	0.4367	0.4473	0.4578	0.4202	0.4600	0.40402
REGULAR ROAD & BRIDGE	0.12490	0.1335	0.1210	0.1225	0.1455	0.1349	0.1335	0.1160	0.1375	0.15350
SPECIAL ROAD & BRIDGE	-	-	-	-	-	-	-	-	-	-
FARM TO MARKET & LATERAL ROAD	0.01410	0.0152	0.0136	0.0139	0.0161	0.0161	0.0167	0.0152	0.0160	0.01497
TOTAL OPERATING TAX RATE	0.46110	0.4994	0.4694	0.4837	0.5983	0.5983	0.6080	0.5514	0.6135	0.57249
DEBT SERVICE LEVY	-	-	-	-	-	-	-	-	-	-
TOTAL TAX RATE	0.46110	0.4994	0.4694	0.4837	0.5983	0.5983	0.6080	0.5514	0.6135	0.57249
ASSESSED VALUATION - TAXABLE	4,013,489,178	3,846,931,726	4,370,010,636	4,331,139,823	3,425,290,417	3,355,981,305	3,311,695,722	3,984,233,407	3,575,080,684	4,052,835,804
ADVALOREM TAXES LEVIED	19,264,186	21,378,495	21,460,930	21,338,275	21,149,892	20,076,037	21,083,217	21,624,075	21,454,962	23,200,637
COLLECTIONS, DISCOUNTS, ADJUST. CURRENT LEVY	18,740,914	20,839,267	20,940,280	20,783,808	20,456,482	19,078,999	20,193,930	20,255,868	20,753,540	22,576,806
PERCENT LEVY COLLECTED, DISCOUNTED & ADJUST. DELINQ. TAX COLLECTIONS, PENALTIES & INTEREST, & REFUNDS	97.28	97.48	97.57	97.40	96.72	95.03	95.78	93.67	96.73	97.31
TOTAL TAX COLLECTIONS, DISCOUNTS & ADJUST.	18,996,645	21,145,315	21,426,982	21,212,812	20,868,278	19,669,498	20,389,301	20,497,589	21,427,012	22,842,945
PERCENT COLLECTED, DISCOUNTED & ADJUST.	98.61	98.91	99.84	99.41	98.67	97.98	96.71	94.79	99.87	98.46
OUTSTANDING DELINQUENT TAXES	1,021,032	1,103,848	1,138,007	1,263,470	1,545,084	1,951,623	1,074,122	865,397	1,093,046	

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

PANOLA COUNTY HAS NO DEBT

**PANOLA COUNTY
2022 PROPOSED BUDGET**



Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
100 - GENERAL				
Revenue				
100 - GENERAL				
310 - TAX RECEIPTS				
100-310-41101	CURRENT PROPERTY TAX LEVY	16,089,619.24	15,376,421	16,194,150
100-310-41102	DELINQUENT PROPERTY TAX LEVY	392,119.76	246,681	163,743
	310 - TAX RECEIPTS Totals:	16,481,739.00	15,623,102	16,357,893
330 - INTERGOVERNMENTAL RECEIPTS				
100-330-41011	TAX COLLECTING CHARGE SCHOOLS	120,204.00	120,206	120,206
100-330-41021	TAX COLLECTING CHARGE CITIES	21,868.75	12,475	12,475
100-330-41050	CITY PUBLIC LIBRARY	171,624.96	170,821	170,821
100-330-41060	LAW ENFORCEMENT OFFICER STANDARD	6,247.14	6,000	6,000
100-330-41090	STATE JUDICIAL	84,000.00	84,000	84,000
100-330-41140	ELECTIONS	41,339.00	14,100	-
100-330-41165	SAVNS PROGRAM	6,456.06	-	-
100-330-41170	INDIGENT DEFENSE SERVICES GRANT	32,485.00	20,000	20,000
100-330-41186	STATE 911	30,000.00	30,000	30,000
100-330-41260	FEDERAL GRANT	435.37	-	-
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	514,660.28	457,602	443,502
340 - CHARGES FOR SERVICES				
100-340-41000	COUNTY JUDGE	8,532.00	6,000	6,000
100-340-42002	COUNTY SHERIFF	17,632.48	20,000	20,000
100-340-44000	COUNTY CLERK	210,998.19	176,000	176,000
100-340-45004	TAX ASSESSOR COLLECTOR	481,482.84	400,000	400,000
100-340-46000	DISTRICT ATTORNEY	667.36	1,000	1,000
100-340-47000	DISTRICT CLERK	43,600.38	35,000	35,000
100-340-49000	COUNTY TREASURER	14,896.70	18,000	18,000
100-340-49500	JUSTICE OF THE PEACE FEES	91,042.83	133,100	133,100
	340 - CHARGES FOR SERVICES Totals:	868,852.78	789,100	789,100
360 - MISCELLANEOUS REVENUES				
100-360-41001	INTEREST EARNINGS	273,583.74	184,280	184,280
100-360-41020	MISCELLANEOUS REVENUE	391,719.10	169,115	122,204
100-360-41030	FAMILY PROTECTION FEE	1,605.00	2,000	2,000
100-360-41041	VITAL ARCHIVE - COUNTY CLERK	969.00	500	500
100-360-41051	JUDICIARY SUPPORT FEE	369.11	1,000	1,000
100-360-41062	TIME PAYMENT EFTIC	957.65	500	500
100-360-41080	C/C CIVIL GUARDIANSHIP	2,020.00	1,000	1,000
100-360-41100	HOSPITAL COLLECTIONS	80.00	-	-
100-360-41112	CHILD ABUSE PREVENTION	35.28	-	-
100-360-41114	CHILD SAFETY FEE	32,428.50	34,000	34,000
100-360-41164	MISCELLANEOUS UNCLAIMED FUNDS	1,403.97	-	-
100-360-41190	CLC JUSTICE OF THE PEACE FEES	16,282.37	7,000	7,000
	360 - MISCELLANEOUS REVENUES Totals:	721,453.72	399,395	352,484
	100 - GENERAL Totals:	18,586,705.78	17,269,199	17,942,979
		18,586,705.78	17,269,199	17,942,979
Revenue Totals:		18,586,705.78	17,269,199	17,942,979

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
Expense				
100 - GENERAL				
400 - COUNTY JUDGE				
510 - PERSONAL SERVICES				
100-400-51010	ELECTED OFFICIALS	70,196.00	70,196	74,000
100-400-51030	ADMINISTRATIVE ASSISTANT	45,959.00	45,959	48,257
100-400-51070	FLOATING SECRETARY	-	-	34,633
	510 - PERSONAL SERVICES Totals:	116,155.00	116,155	156,890
520 - BENEFITS				
100-400-52010	SOCIAL SECURITY TAXES	8,532.70	8,886	12,003
100-400-52020	GROUP MEDICAL & LIFE INSURANCE	28,005.00	27,022	41,655
100-400-52030	RETIREMENT & DEATH BENEFITS	27,888.98	27,901	37,640
100-400-52040	WORKERS COMPENSATION	295.75	439	439
100-400-52060	UNEMPLOYMENT INSURANCE	92.02	100	150
100-400-52070	OTHER POST EMPLOYMENT BENEFITS	22,534.12	32,454	15,689
	520 - BENEFITS Totals:	87,348.57	96,802	107,576
530 - SUPPLIES				
100-400-53100	OFFICE SUPPLIES & REPAIRS	898.98	750	2,750
	530 - SUPPLIES Totals:	898.98	750	2,750
540 - OTHER SERVICES AND CHARGES				
100-400-54200	COMMUNICATION TELEPHONE	8.67	400	400
100-400-54270	CONFERENCES AND DUES	875.00	5,000	3,000
100-400-54990	MISCELLANEOUS	53.19	100	100
	540 - OTHER SERVICES AND CHARGES Totals:	936.86	5,500	3,500
550 - CAPITAL OUTLAY				
100-400-55270	FURNITURE & EQUIPMENT	334.38	450	450
	550 - CAPITAL OUTLAY Totals:	334.38	450	450
	400 - COUNTY JUDGE Totals:	205,673.79	219,657	271,166

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
401 - COMMISSIONERS				
510 - PERSONAL SERVICES				
100-401-51010	ELECTED OFFICIALS	226,916.00	226,916	240,000
	510 - PERSONAL SERVICES Totals:	226,916.00	226,916	240,000
520 - BENEFITS				
100-401-52010	SOCIAL SECURITY TAXES	16,019.33	17,360	18,361
100-401-52020	GROUP MEDICAL & LIFE INSURANCE	56,010.00	54,044	55,540
100-401-52030	RETIREMENT & DEATH BENEFITS	54,482.80	54,506	57,576
100-401-52040	WORKERS COMPENSATION	662.68	1,080	1,080
100-401-52070	OTHER POST EMPLOYMENT BENEFITS	44,021.48	63,401	24,000
	520 - BENEFITS Totals:	171,196.29	190,391	156,557
540 - OTHER SERVICES AND CHARGES				
100-401-54200	COMMUNICATION TELEPHONE	0.02	100	100
100-401-54270	CONFERENCES AND DUES	4,456.29	5,000	5,000
100-401-54990	MISCELLANEOUS	97.50	100	100
	540 - OTHER SERVICES AND CHARGES Totals:	4,553.81	5,200	5,200
550 - CAPITAL OUTLAY				
100-401-55270	FURNITURE & EQUIPMENT	-	150	150
	550 - CAPITAL OUTLAY Totals:	-	150	150
	401 - COMMISSIONERS Totals:	402,666.10	422,657	401,907

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
403 - COUNTY CLERK				
510 - PERSONAL SERVICES				
100-403-51010	ELECTED OFFICIALS	56,729.00	56,729	60,000
100-403-51040	DEPUTIES	137,133.03	137,037	143,399
	510 - PERSONAL SERVICES Totals:	193,862.03	193,766	203,399
520 - BENEFITS				
100-403-52010	SOCIAL SECURITY TAXES	12,691.87	14,824	15,561
100-403-52020	GROUP MEDICAL & LIFE INSURANCE	70,012.50	67,555	69,425
100-403-52030	RETIREMENT & DEATH BENEFITS	46,546.52	46,543	48,796
100-403-52040	WORKERS COMPENSATION	370.98	453	453
100-403-52060	UNEMPLOYMENT INSURANCE	274.48	275	275
100-403-52070	OTHER POST EMPLOYMENT BENEFITS	37,609.01	54,139	20,339
	520 - BENEFITS Totals:	167,505.36	183,789	154,849
530 - SUPPLIES				
100-403-53100	OFFICE SUPPLIES & REPAIRS	5,981.73	10,000	10,000
	530 - SUPPLIES Totals:	5,981.73	10,000	10,000
540 - OTHER SERVICES AND CHARGES				
100-403-54200	COMMUNICATION TELEPHONE	376.75	500	500
100-403-54270	CONFERENCES AND DUES	344.06	3,000	3,000
100-403-54360	RENTALS MICROFILMING & INDEXING	88,634.04	76,000	76,000
100-403-54620	COPY MACHINE RENTALS & SUPPLIES	2,094.93	5,000	5,000
100-403-54990	MISCELLANEOUS	-	250	250
	540 - OTHER SERVICES AND CHARGES Totals:	91,449.78	84,750	84,750
550 - CAPITAL OUTLAY				
100-403-55270	FURNITURE & EQUIPMENT	707.00	8,128	8,128
	550 - CAPITAL OUTLAY Totals:	707.00	8,128	8,128
	403 - COUNTY CLERK Totals:	459,505.90	480,433	461,126

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
405 - VETERANS SERVICE OFFICE				
510 - PERSONAL SERVICES				
100-405-51020	APPOINTED OFFICIAL	41,082.00	41,082	43,137
100-405-51050	SECRETARIES	24,782.40	33,095	34,633
	510 - PERSONAL SERVICES Totals:	65,864.40	74,177	77,770
520 - BENEFITS				
100-405-52010	SOCIAL SECURITY TAXES	4,873.64	5,675	5,951
100-405-52020	GROUP MEDICAL & LIFE INSURANCE	23,317.92	27,022	27,770
100-405-52030	RETIREMENT & DEATH BENEFITS	15,813.99	17,818	18,658
100-405-52040	WORKERS COMPENSATION	189.16	216	216
100-405-52060	UNEMPLOYMENT INSURANCE	131.70	120	120
100-405-52070	OTHER POST EMPLOYMENT BENEFITS	12,777.70	20,726	7,778
	520 - BENEFITS Totals:	57,104.11	71,577	60,493
530 - SUPPLIES				
100-405-53100	OFFICE SUPPLIES & REPAIRS	361.29	400	400
	530 - SUPPLIES Totals:	361.29	400	400
540 - OTHER SERVICES AND CHARGES				
100-405-54200	COMMUNICATION TELEPHONE	35.17	300	300
100-405-54270	CONFERENCES AND DUES	-	2,000	2,000
100-405-54860	PROGRAMMING & COMPUTER SERVICES	750.00	800	900
100-405-54990	MISCELLANEOUS	27.00	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	812.17	3,300	3,400
550 - CAPITAL OUTLAY				
100-405-55270	FURNITURE & EQUIPMENT	149.48	250	250
	550 - CAPITAL OUTLAY Totals:	149.48	250	250
	405 - VETERANS SERVICE OFFICE Totals:	124,291.45	149,704	142,313

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
407 - AIRPORT				
510 - PERSONAL SERVICES				
100-407-51160	AIRPORT MANAGER	42,276.32	42,115	44,055
100-407-51650	TRAVEL ALLOWANCE	1,200.00	1,200	1,200
	510 - PERSONAL SERVICES Totals:	43,476.32	43,315	45,255
520 - BENEFITS				
100-407-52010	SOCIAL SECURITY TAXES	3,306.49	3,314	3,463
100-407-52020	GROUP MEDICAL & LIFE INSURANCE	14,002.50	13,511	13,885
100-407-52030	RETIREMENT & DEATH BENEFITS	10,438.51	10,405	10,857
100-407-52040	WORKERS COMPENSATION	615.32	1,263	1,263
100-407-52060	UNEMPLOYMENT INSURANCE	86.98	100	100
100-407-52070	OTHER POST EMPLOYMENT BENEFITS	8,434.33	8,435	4,526
	520 - BENEFITS Totals:	36,884.13	37,028	34,094
530 - SUPPLIES				
100-407-53100	OFFICE SUPPLIES & REPAIRS	-	1,500	1,500
100-407-53560	REPAIR AND MAINTENANCE SUPPLIES	619.59	1,400	1,400
	530 - SUPPLIES Totals:	619.59	2,900	2,900
540 - OTHER SERVICES AND CHARGES				
100-407-54150	PROFESSIONAL SERVICES	2,491.03	3,000	3,000
100-407-54200	COMMUNICATION TELEPHONE	1,737.99	1,700	1,700
100-407-54430	UTILITIES	11,480.52	12,945	12,945
100-407-54480	CONTRACTOR SERVICES	3,913.60	3,000	3,000
100-407-54610	RENTALS & LEASES	1,264.50	1,800	1,800
	540 - OTHER SERVICES AND CHARGES Totals:	20,887.64	22,445	22,445
550 - CAPITAL OUTLAY				
100-407-55270	FURNITURE & EQUIPMENT	-	50	50
	550 - CAPITAL OUTLAY Totals:	-	50	50
	407 - AIRPORT Totals:	101,867.68	105,738	104,744

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
408 - INFORMATION TECHNOLOGY DEPARTMENT				
510 - PERSONAL SERVICES				
100-408-51020	IT COORDINATOR	-	50,000	52,500
	510 - PERSONAL SERVICES Totals:	-	50,000	52,500
520 - BENEFITS				
100-408-52010	SOCIAL SECURITY	-	3,826	4,017
100-408-52020	GROUP MEDICAL & LIFE INSURANCE	-	13,511	13,885
100-408-52030	RETIREMENT & DEATH BENEFITS	-	12,010	12,595
100-408-52040	WORKERS COMPENSATION	-	250	250
100-408-52060	UNEMPLOYMENT INSURANCE	-	100	100
100-408-52070	OTHER POST EMPLOYMENT BENEFITS	-	13,970	5,250
	520 - BENEFITS Totals:	-	43,667	36,097
530 - SUPPLIES				
100-408-53100	OFFICE SUPPLIES	-	500	500
	530 - SUPPLIES Totals:	-	500	500
540 - OTHER SERVICES AND CHARGES				
100-405-54270	CONFERENCES AND DUES	-	-	750
	540 - OTHER SERVICES AND CHARGES Totals:	-	-	750
550 - CAPITAL OUTLAY				
100-408-55270	FURNITURE & EQUIPMENT	-	1,000	1,000
	550 - CAPITAL OUTLAY Totals:	-	1,000	1,000
	408 - INFORMATION TECHNOLOGY DEPARTMENT Totals:	-	95,167	90,847

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
409 - MISC & NON DEPARTMENTAL				
510 - PERSONAL SERVICES				
100-409-51020	IT COORDINATOR	45,720.00	-	-
100-409-51120	EMERGENCY MANAGEMENT COORDINATOI	6,000.00	6,000	6,000
100-409-51800	BENEFITS TERMINATION PAY	18,341.07	12,000	12,000
	510 - PERSONAL SERVICES Totals:	70,061.07	18,000	18,000
520 - BENEFITS				
100-409-52010	SOCIAL SECURITY TAXES	5,336.16	4,958	1,377
100-409-52030	RETIREMENT & DEATH BENEFITS	16,821.42	15,559	4,319
100-409-52040	WORKERS COMPENSATION	301.66	900	1,000
100-409-52060	UNEMPLOYMENT INSURANCE	3,450.49	5,000	5,000
100-409-52070	OTHER POST EMPLOYMENT BENEFITS	4,722.05	3,492	1,800
100-409-52130	OPTIONAL RETIREMENT CONTRIBUTION	550,000.00	550,000	550,000
100-409-52140	RETIREE MEDICAL INS TRUST CONTRIB	150,000.00	150,000	1,124,315
	520 - BENEFITS Totals:	730,631.78	729,909	1,687,811
540 - OTHER SERVICES AND CHARGES				
100-409-54010	OUTSIDE AUDIT	31,893.84	60,000	70,000
100-409-54060	APPRAISAL DISTRICT	231,596.40	290,000	290,000
100-409-54070	ECONOMIC DEVELOPMENT / CHAMBER OF	66,537.11	14,300	14,300
100-409-54071	ECONOMIC DEVELOPMENT MATCH (ETEDI	3,888.91	3,900	3,900
100-409-54080	CONTINGENCY	210,835.00	166,319	300,000
100-409-54101	COMPUTER SERVICES & SUPPLIES	505,474.53	550,184	550,184
100-409-54110	DUES MEMBERSHIP & FEES STATE & NA	7,603.05	7,700	7,700
100-409-54120	INSURANCE/ LIAB. FIRE ETC.	354,959.00	405,500	405,500
100-409-54150	PROFESSIONAL SERVICES	55,353.40	76,000	76,000
100-409-54200	COMMUNICATION TELEPHONE	59,705.79	75,000	75,000
100-409-54250	EMERGENCY MANAGEMENT	-	5,000	5,000
100-409-54300	ADVERTISING & PUBLICATIONS	4,897.28	10,000	10,000
100-409-54420	POSTAGE	34,864.67	42,000	37,000
100-409-54490	PHYSICALS & DRUG SCREEN TESTING	3,802.75	6,000	6,000
100-409-54550	SOIL & CONSERVATION DIST. CONTRAC	2,000.00	2,000	2,000
100-409-54620	COPY MACHINE RENTALS & SUPPLIES	21,575.98	24,000	24,000
100-409-54870	ANIMAL CONTROL	61,460.00	48,000	48,000
100-409-54900	HISTORICAL MARKERS	-	1,000	1,000
100-409-54910	HISTORICAL COMMISSION	2,110.77	6,564	6,564
100-409-54940	LOSS CONTROL	-	500	500
100-409-54990	MISCELLANEOUS	1,221.89	4,500	4,500
	540 - OTHER SERVICES AND CHARGES Totals:	1,659,780.37	1,798,467	1,937,148
550 - CAPITAL OUTLAY				
100-409-55270	FURNITURE & EQUIPMENT	9,501.13	7,000	7,000
	550 - CAPITAL OUTLAY Totals:	9,501.13	7,000	7,000
	409 - MISC & NON DEPARTMENTAL Totals:	2,469,974.35	2,553,376	3,649,959

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
426 - COUNTY COURT AT LAW				
510 - PERSONAL SERVICES				
100-426-51010	ELECTED OFFICIALS	190,400.00	190,400	190,400
100-426-51100	COURT REPORTER	64,349.00	64,349	67,567
100-426-51180	COURT COORDINATOR	5,960.35	42,000	44,101
	510 - PERSONAL SERVICES Totals:	260,709.35	296,749	302,068
520 - BENEFITS				
100-426-52010	SOCIAL SECURITY TAXES	16,465.12	22,244	23,109
100-426-52020	GROUP MEDICAL & LIFE INSURANCE	29,810.42	40,533	41,655
100-426-52030	RETIREMENT & DEATH BENEFITS	62,610.37	69,839	72,467
100-426-52040	WORKERS COMPENSATION	656.20	1,328	1,243
100-426-52060	UNEMPLOYMENT INSURANCE	140.68	183	150
100-426-52070	OTHER POST EMPLOYMENT BENEFITS	50,588.91	81,236	30,207
	520 - BENEFITS Totals:	160,271.70	215,363	168,831
530 - SUPPLIES				
100-426-53100	OFFICE SUPPLIES & REPAIRS	645.53	1,200	1,200
100-426-53120	LAW BOOKS	1,515.00	10,000	10,000
	530 - SUPPLIES Totals:	2,160.53	11,200	11,200
540 - OTHER SERVICES AND CHARGES				
100-426-54160	VISITING COURT REPORTER	-	-	500
100-426-54170	VISITING JUDGES	-	500	500
100-426-54200	COMMUNICATION TELEPHONE	382.94	550	550
100-426-54270	CONFERENCES AND DUES	-	1,000	1,000
100-426-54990	MISCELLANEOUS	-	210	210
	540 - OTHER SERVICES AND CHARGES Totals:	382.94	2,260	2,760
550 - CAPITAL OUTLAY				
100-426-55270	FURNITURE & EQUIPMENT	956.71	2,500	2,500
	550 - CAPITAL OUTLAY Totals:	956.71	2,500	2,500
	426 - COUNTY COURT AT LAW Totals:	424,481.23	528,072	487,359

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
435 - DISTRICT COURT				
510 - PERSONAL SERVICES				
100-435-51010	ELECTED OFFICIALS	9,000.00	9,000	9,000
100-435-51100	COURT REPORTER	37,053.92	37,500	39,375
100-435-51180	ADMINISTRATOR/SECRETARY	41,917.00	41,917	44,013
	510 - PERSONAL SERVICES Totals:	87,970.92	88,417	92,388
520 - BENEFITS				
100-435-52010	SOCIAL SECURITY TAXES	6,131.02	6,764	7,068
100-435-52020	GROUP MEDICAL & LIFE INSURANCE	25,019.21	27,022	27,770
100-435-52030	RETIREMENT & DEATH BENEFITS	21,107.73	21,238	22,164
100-435-52040	WORKERS COMPENSATION	223.60	450	450
100-435-52060	UNEMPLOYMENT INSURANCE	157.75	100	100
100-435-52070	OTHER POST EMPLOYMENT BENEFITS	15,309.17	24,704	9,239
	520 - BENEFITS Totals:	67,948.48	80,278	66,791
530 - SUPPLIES				
100-435-53100	OFFICE SUPPLIES & REPAIRS	1,433.51	3,000	3,000
100-435-53120	LAW BOOKS	2,012.18	3,500	3,500
	530 - SUPPLIES Totals:	3,445.69	6,500	6,500
540 - OTHER SERVICES AND CHARGES				
100-435-54120	INSURANCE/LIAB. FIRE ETC.	-	1,500	1,500
100-435-54150	PROFESSIONAL SERVICES	154.00	500	500
100-435-54160	VISITING COURT REPORTER	-	1,000	500
100-435-54200	COMMUNICATION TELEPHONE	740.77	875	1,125
100-435-54270	CONFERENCES AND DUES	210.00	2,000	2,000
100-435-54990	MISCELLANEOUS	100.00	300	300
	540 - OTHER SERVICES AND CHARGES Totals:	1,204.77	6,175	5,925
550 - CAPITAL OUTLAY				
100-435-55270	FURNITURE & EQUIPMENT	2,784.81	4,000	4,000
	550 - CAPITAL OUTLAY Totals:	2,784.81	4,000	4,000
	435 - DISTRICT COURT Totals:	163,354.67	185,370	175,604

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
450 - DISTRICT CLERK				
510 - PERSONAL SERVICES				
100-450-51010	ELECTED OFFICIALS	56,729.00	56,729	60,000
100-450-51040	DEPUTIES	137,290.06	137,037	143,399
	510 - PERSONAL SERVICES Totals:	194,019.06	193,766	203,399
520 - BENEFITS				
100-450-52010	SOCIAL SECURITY TAXES	13,871.14	14,824	15,561
100-450-52020	GROUP MEDICAL & LIFE INSURANCE	70,012.50	67,555	69,425
100-450-52030	RETIREMENT & DEATH BENEFITS	46,584.22	46,543	48,796
100-450-52040	WORKERS COMPENSATION	494.64	753	753
100-450-52060	UNEMPLOYMENT INSURANCE	274.79	686	686
100-450-52070	OTHER POST EMPLOYMENT BENEFITS	37,639.44	54,139	20,339
	520 - BENEFITS Totals:	168,876.73	184,500	155,560
530 - SUPPLIES				
100-450-53100	OFFICE SUPPLIES & REPAIRS	6,700.75	13,000	13,000
	530 - SUPPLIES Totals:	6,700.75	13,000	13,000
540 - OTHER SERVICES AND CHARGES				
100-450-54200	COMMUNICATION TELEPHONE	369.42	400	400
100-450-54270	CONFERENCES AND DUES	785.79	2,000	2,000
100-450-54361	PRESERVATION & RESTORATION	12,385.42	35,800	35,800
100-450-54990	MISCELLANEOUS	223.70	300	300
	540 - OTHER SERVICES AND CHARGES Totals:	13,764.33	38,500	38,500
550 - CAPITAL OUTLAY				
100-450-55270	FURNITURE & EQUIPMENT	7,200.00	5,628	5,628
	550 - CAPITAL OUTLAY Totals:	7,200.00	5,628	5,628
	450 - DISTRICT CLERK Totals:	390,560.87	435,394	416,087

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
455 - JUSTICE OF THE PEACE PCT 1 & 4				
510 - PERSONAL SERVICES				
100-455-51010	ELECTED OFFICIALS	56,729.00	56,729	60,000
100-455-51050	SECRETARIES	47,476.75	49,643	60,607
	510 - PERSONAL SERVICES Totals:	104,205.75	106,372	120,607
520 - BENEFITS				
100-455-52010	SOCIAL SECURITY TAXES	7,659.33	8,138	9,227
100-455-52020	GROUP MEDICAL & LIFE INSURANCE	31,967.74	33,778	27,770
100-455-52030	RETIREMENT & DEATH BENEFITS	25,020.13	25,551	28,934
100-455-52040	WORKERS COMPENSATION	271.32	701	701
100-455-52060	UNEMPLOYMENT INSURANCE	96.69	102	130
100-455-52070	OTHER POST EMPLOYMENT BENEFITS	20,215.91	29,721	9,464
	520 - BENEFITS Totals:	85,231.12	97,991	76,226
530 - SUPPLIES				
100-455-53100	OFFICE SUPPLIES & REPAIRS	4,749.57	3,750	3,750
	530 - SUPPLIES Totals:	4,749.57	3,750	3,750
540 - OTHER SERVICES AND CHARGES				
100-455-54150	PROFESSIONAL SERVICES	21,344.80	30,000	30,000
100-455-54200	COMMUNICATION TELEPHONE	372.10	500	500
100-455-54260	TRAVEL	987.39	1,000	1,500
100-455-54270	CONFERENCES AND DUES	967.03	3,800	3,800
100-455-54990	MISCELLANEOUS	-	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	23,671.32	35,500	36,000
550 - CAPITAL OUTLAY				
100-455-55270	FURNITURE & EQUIPMENT	385.50	500	500
	550 - CAPITAL OUTLAY Totals:	385.50	500	500
	455 - JUSTICE OF THE PEACE PCT 1 & 4 Totals:	218,243.26	244,113	237,083

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
457 - JUSTICE OF THE PEACE PCT 2 & 3				
510 - PERSONAL SERVICES				
100-457-51010	ELECTED OFFICIALS	56,729.00	56,729	60,000
100-457-51050	SECRETARIES	48,109.15	49,643	60,607
	510 - PERSONAL SERVICES Totals:	104,838.15	106,372	120,607
520 - BENEFITS				
100-457-52010	SOCIAL SECURITY TAXES	7,636.46	8,138	9,227
100-457-52020	GROUP MEDICAL & LIFE INSURANCE	34,579.19	33,778	27,770
100-457-52030	RETIREMENT & DEATH BENEFITS	25,171.61	25,551	28,934
100-457-52040	WORKERS COMPENSATION	271.32	701	701
100-457-52060	UNEMPLOYMENT INSURANCE	96.25	102	130
100-457-52070	OTHER POST EMPLOYMENT BENEFITS	20,338.38	29,721	9,464
	520 - BENEFITS Totals:	88,093.21	97,991	76,226
530 - SUPPLIES				
100-457-53100	OFFICE SUPPLIES & REPAIRS	4,271.70	5,500	6,000
100-457-53130	COMPUTER REPLACEMENT PARTS	-	500	500
	530 - SUPPLIES Totals:	4,271.70	6,000	6,500
540 - OTHER SERVICES AND CHARGES				
100-457-54150	PROFESSIONAL SERVICES	14,895.48	30,000	30,000
100-457-54200	COMMUNICATION TELEPHONE	362.91	600	600
100-457-54260	TRAVEL	1,213.08	2,000	2,500
100-457-54270	CONFERENCES AND DUES	932.74	3,500	3,500
100-457-54990	MISCELLANEOUS	-	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	17,404.21	36,300	36,800
550 - CAPITAL OUTLAY				
100-457-55270	FURNITURE & EQUIPMENT	115.51	495	495
	550 - CAPITAL OUTLAY Totals:	115.51	495	495
	457 - JUSTICE OF THE PEACE PCT 2 & 3 Totals:	214,722.78	247,158	240,628

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
465 - JUDICIAL				
510 - PERSONAL SERVICES				
100-465-51300	BAILIFF AND SECURITY	35,354.14	35,214	36,890
	510 - PERSONAL SERVICES Totals:	35,354.14	35,214	36,890
520 - BENEFITS				
100-465-52010	SOCIAL SECURITY TAXES	2,142.90	2,694	2,823
100-465-52020	GROUP MEDICAL & LIFE INSURANCE	14,002.50	13,511	13,885
100-465-52030	RETIREMENT & DEATH BENEFITS	8,488.58	8,459	8,850
100-465-52040	WORKERS COMPENSATION	566.64	826	826
100-465-52060	UNEMPLOYMENT INSURANCE	70.72	100	100
100-465-52070	OTHER POST EMPLOYMENT BENEFITS	6,858.58	9,839	3,690
	520 - BENEFITS Totals:	32,129.92	35,429	30,174
540 - OTHER SERVICES AND CHARGES				
100-465-54140	JURORS DISTRICT & COUNTY	5,146.21	26,000	26,000
100-465-54200	COMMUNICATION TELEPHONE	-	720	720
100-465-54270	CONFERENCES AND DUES	-	800	800
100-465-54990	MISCELLANEOUS	-	100	100
	540 - OTHER SERVICES AND CHARGES Totals:	5,146.21	27,620	27,620
	465 - JUDICIAL Totals:	72,630.27	98,263	94,684

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
477 - CRIMINAL DISTRICT ATTORNEY				
510 - PERSONAL SERVICES				
100-477-51010	ELECTED OFFICIALS	15,000.00	15,000	15,000
100-477-51020	APPOINTED OFFICIALS	87,550.00	87,550	91,928
100-477-51030	ADMINISTRATIVE ASSISTANT	43,013.56	42,846	44,824
100-477-51050	SECRETARIES	99,666.00	99,285	103,899
100-477-51640	COURT COORDINATOR & SPECIALIST	46,622.00	46,622	48,954
510 - PERSONAL SERVICES Totals:		291,851.56	291,303	304,605
520 - BENEFITS				
100-477-52010	SOCIAL SECURITY TAXES	22,887.91	24,562	25,686
100-477-52020	GROUP MEDICAL & LIFE INSURANCE	84,015.00	81,066	83,311
100-477-52030	RETIREMENT & DEATH BENEFITS	76,857.38	77,121	80,543
100-477-52040	WORKERS COMPENSATION	1,746.84	2,767	2,767
100-477-52060	UNEMPLOYMENT INSURANCE	610.95	615	800
100-477-52070	OTHER POST EMPLOYMENT BENEFITS	59,190.44	85,210	28,961
520 - BENEFITS Totals:		245,308.52	271,341	222,068
530 - SUPPLIES				
100-477-53100	OFFICE SUPPLIES & REPAIRS	4,503.31	7,000	7,000
100-477-53120	LAW BOOKS	13,368.29	11,000	11,000
530 - SUPPLIES Totals:		17,871.60	18,000	18,000
540 - OTHER SERVICES AND CHARGES				
100-477-54120	INSURANCE	3,731.00	4,000	4,000
100-477-54150	PROFESSIONAL SERVICES	316,175.29	75,000	81,000
100-477-54180	WITNESS EXPENSE	330.24	40,000	40,000
100-477-54200	COMMUNICATION TELEPHONE	1,292.02	2,000	2,000
100-477-54270	CONFERENCES AND DUES	403.05	5,000	5,000
100-477-54492	LAW ENFORCEMENT OFFICER STANDARD	-	1,000	1,000
100-477-54540	PARTS REPAIRS GAS AND TRANS EXP	183.61	1,250	1,250
100-477-54990	MISCELLANEOUS	2,717.67	500	500
540 - OTHER SERVICES AND CHARGES Totals:		324,832.88	128,750	134,750
550 - CAPITAL OUTLAY				
100-477-55270	FURNITURE & EQUIPMENT	4,438.78	9,000	3,000
550 - CAPITAL OUTLAY Totals:		4,438.78	9,000	3,000
477 - CRIMINAL DISTRICT ATTORNEY Totals:		884,303.34	718,394	682,423

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
478 - LAWSUITS VS COUNTY				
540 - OTHER SERVICES AND CHARGES				
100-478-54880	SETTLEMENTS & OTHERS	-	1,000	1,000
100-478-54890	ATTORNEY FEES	297.00	10,000	10,000
	540 - OTHER SERVICES AND CHARGES Totals:	297.00	11,000	11,000
	478 - LAWSUITS VS COUNTY Totals:	297.00	11,000	11,000

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
490 - ELECTIONS				
510 - PERSONAL SERVICES				
100-490-51501	ELECTIONS	14,045.00	16,000	16,000
	510 - PERSONAL SERVICES Totals:	14,045.00	16,000	16,000
520 - BENEFITS				
100-490-52010	SOCIAL SECURITY TAXES	286.88	1,224	1,224
100-490-52040	WORKERS COMPENSATION	34.76	182	182
	520 - BENEFITS Totals:	321.64	1,406	1,406
530 - SUPPLIES				
100-490-53100	OFFICE SUPPLIES & REPAIRS	2,299.77	3,034	3,034
	530 - SUPPLIES Totals:	2,299.77	3,034	3,034
540 - OTHER SERVICES AND CHARGES				
100-490-54081	POLLING PLACE RENTAL	1,200.00	1,300	1,300
100-490-54150	PROFESSIONAL SERVICES	29,451.53	32,100	18,000
100-490-54400	HARDWARE MAINTENANCE	11,343.00	21,000	21,000
	540 - OTHER SERVICES AND CHARGES Totals:	41,994.53	54,400	40,300
550 - CAPITAL OUTLAY				
100-490-55270	FURNITURE & EQUIPMENT	35,696.00	4,629	50
	550 - CAPITAL OUTLAY Totals:	35,696.00	4,629	50
	490 - ELECTIONS Totals:	94,356.94	79,469	60,790

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
491 - ELECTIONS ADMINISTRATION				
510 - PERSONAL SERVICES				
100-491-51020	APPOINTED OFFICIAL	41,498.25	41,113	43,015
100-491-51040	DEPUTIES	31,858.00	33,095	34,633
	510 - PERSONAL SERVICES Totals:	73,356.25	74,208	77,648
520 - BENEFITS				
100-491-52010	SOCIAL SECURITY TAXES	5,411.21	5,677	5,941
100-491-52020	GROUP MEDICAL & LIFE INSURANCE	26,834.23	27,022	27,770
100-491-52030	RETIREMENT & DEATH BENEFITS	17,612.75	17,825	18,628
100-491-52040	WORKERS COMPENSATION	189.64	422	422
100-491-52060	UNEMPLOYMENT INSURANCE	146.78	149	149
100-491-52070	OTHER POST EMPLOYMENT BENEFITS	14,231.11	20,734	7,765
	520 - BENEFITS Totals:	64,425.72	71,829	60,675
530 - SUPPLIES				
100-491-53100	OFFICE SUPPLIES & REPAIRS	3,888.17	2,500	2,500
	530 - SUPPLIES Totals:	3,888.17	2,500	2,500
540 - OTHER SERVICES AND CHARGES				
100-491-54200	COMMUNICATION TELEPHONE	4,154.95	2,000	2,000
100-491-54270	CONFERENCES AND DUES	361.11	2,800	2,800
100-491-54990	MISCELLANEOUS	591.83	355	355
	540 - OTHER SERVICES AND CHARGES Totals:	5,107.89	5,155	5,155
550 - CAPITAL OUTLAY				
100-491-55270	FURNITURE & EQUIPMENT	3,931.54	50	50
	550 - CAPITAL OUTLAY Totals:	3,931.54	50	50
	491 - ELECTIONS ADMINISTRATION Totals:	150,709.57	153,742	146,028

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
495 - COUNTY AUDITOR				
510 - PERSONAL SERVICES				
100-495-51020	APPOINTED OFFICIAL	70,196.00	70,196	73,706
100-495-51031	AUDITOR ASSISTANTS	84,923.00	84,923	129,171
	510 - PERSONAL SERVICES Totals:	155,119.00	155,119	202,877
520 - BENEFITS				
100-495-52010	SOCIAL SECURITY TAXES	11,378.67	11,867	15,521
100-495-52020	GROUP MEDICAL & LIFE INSURANCE	42,007.50	40,533	55,540
100-495-52030	RETIREMENT & DEATH BENEFITS	37,244.16	37,260	48,671
100-495-52040	WORKERS COMPENSATION	440.64	1,006	1,500
100-495-52060	UNEMPLOYMENT INSURANCE	310.07	315	500
100-495-52070	OTHER POST EMPLOYMENT BENEFITS	30,093.05	43,341	20,288
	520 - BENEFITS Totals:	121,474.09	134,322	142,020
530 - SUPPLIES				
100-495-53100	OFFICE SUPPLIES & REPAIRS	2,590.43	2,400	2,400
	530 - SUPPLIES Totals:	2,590.43	2,400	2,400
540 - OTHER SERVICES AND CHARGES				
100-495-54150	PROFESSIONAL SERVICES	-	400	400
100-495-54200	COMMUNICATION TELEPHONE	962.03	600	600
100-495-54270	CONFERENCES AND DUES	1,588.75	5,500	5,500
100-495-54350	RE-CREATION PRINTING & BINDERY	1,325.55	1,700	1,700
100-495-54990	MISCELLANEOUS	-	376	376
	540 - OTHER SERVICES AND CHARGES Totals:	3,876.33	8,576	8,576
550 - CAPITAL OUTLAY				
100-495-55270	FURNITURE & EQUIPMENT	2,267.21	3,300	3,300
	550 - CAPITAL OUTLAY Totals:	2,267.21	3,300	3,300
	495 - COUNTY AUDITOR Totals:	285,327.06	303,717	359,173

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
497 - COUNTY TREASURER				
510 - PERSONAL SERVICES				
100-497-51010	ELECTED OFFICIALS	56,729.00	56,729	60,000
100-497-51040	DEPUTIES	71,117.33	70,847	74,133
	510 - PERSONAL SERVICES Totals:	127,846.33	127,576	134,133
520 - BENEFITS				
100-497-52010	SOCIAL SECURITY TAXES	9,054.36	9,760	10,262
100-497-52020	GROUP MEDICAL & LIFE INSURANCE	42,007.50	40,533	41,655
100-497-52030	RETIREMENT & DEATH BENEFITS	30,696.01	30,644	32,179
100-497-52040	WORKERS COMPENSATION	325.48	727	727
100-497-52060	UNEMPLOYMENT INSURANCE	142.26	150	150
100-497-52070	OTHER POST EMPLOYMENT BENEFITS	24,802.04	35,645	13,414
	520 - BENEFITS Totals:	107,027.65	117,459	98,387
530 - SUPPLIES				
100-497-53100	OFFICE SUPPLIES & REPAIRS	2,062.87	2,800	2,800
	530 - SUPPLIES Totals:	2,062.87	2,800	2,800
540 - OTHER SERVICES AND CHARGES				
100-497-54200	COMMUNICATION TELEPHONE	357.86	450	450
100-497-54270	CONFERENCES AND DUES	379.21	3,200	3,200
100-497-54990	MISCELLANEOUS	-	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	737.07	3,850	3,850
550 - CAPITAL OUTLAY				
100-497-55270	FURNITURE & EQUIPMENT	707.01	2,000	2,000
	550 - CAPITAL OUTLAY Totals:	707.01	2,000	2,000
	497 - COUNTY TREASURER Totals:	238,380.93	253,685	241,170

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
499 - TAX COLLECTOR AND ASSESSOR				
510 - PERSONAL SERVICES				
100-499-51010	ELECTED OFFICIALS	56,729.00	56,729	60,000
100-499-51040	DEPUTIES	248,653.91	236,322	252,166
100-499-51092	PART TIME	-	23,993	25,974
	510 - PERSONAL SERVICES Totals:	305,382.91	317,044	338,140
520 - BENEFITS				
100-499-52010	SOCIAL SECURITY TAXES	21,750.44	24,254	25,868
100-499-52020	GROUP MEDICAL & LIFE INSURANCE	114,361.54	108,088	111,080
100-499-52030	RETIREMENT & DEATH BENEFITS	73,321.21	76,154	81,120
100-499-52040	WORKERS COMPENSATION	760.32	1,808	1,808
100-499-52060	UNEMPLOYMENT INSURANCE	496.96	521	521
100-499-52070	OTHER POST EMPLOYMENT BENEFITS	59,243.19	81,879	31,217
	520 - BENEFITS Totals:	269,933.66	292,704	251,614
530 - SUPPLIES				
100-499-53100	OFFICE SUPPLIES & REPAIRS	2,783.75	3,925	3,925
	530 - SUPPLIES Totals:	2,783.75	3,925	3,925
540 - OTHER SERVICES AND CHARGES				
100-499-54150	PROFESSIONAL SERVICES	1,868.00	2,000	2,000
100-499-54200	COMMUNICATION TELEPHONE	407.61	1,390	1,390
100-499-54270	CONFERENCES AND DUES	2,197.89	4,000	6,500
100-499-54990	MISCELLANEOUS	327.00	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	4,800.50	7,890	10,390
550 - CAPITAL OUTLAY				
100-499-55270	FURNITURE & EQUIPMENT	-	50	50
	550 - CAPITAL OUTLAY Totals:	-	50	50
	499 - TAX COLLECTOR AND ASSESSOR Totals:	582,900.82	621,613	604,119

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
510 - BUILDING MAINTENANCE				
510 - PERSONAL SERVICES				
100-510-51020	APPOINTED OFFICIAL	42,090.00	42,090	44,195
100-510-51650	TRAVEL ALLOWANCE APPOINTED OFFICI	1,200.00	1,200	1,200
	510 - PERSONAL SERVICES Totals:	43,290.00	43,290	45,395
520 - BENEFITS				
100-510-52010	SOCIAL SECURITY TAXES	3,177.98	3,312	3,473
100-510-52020	GROUP MEDICAL & LIFE INSURANCE	14,002.50	13,511	13,885
100-510-52030	RETIREMENT & DEATH BENEFITS	10,394.13	10,399	10,891
100-510-52040	WORKERS COMPENSATION	1,273.96	2,582	2,582
100-510-52060	UNEMPLOYMENT INSURANCE	86.53	100	100
100-510-52070	OTHER POST EMPLOYMENT BENEFITS	8,398.39	12,096	4,540
	520 - BENEFITS Totals:	37,333.49	42,000	35,471
530 - SUPPLIES				
100-510-53050	S.W.E.A.T SUPPLIES	3,860.47	14,000	5,000
100-510-53350	OPERATING SUPPLIES	11,723.40	50,000	50,000
100-510-53560	REPAIR AND MAINTENANCE SUPPLIES	11,961.49	19,720	19,720
	530 - SUPPLIES Totals:	27,545.36	83,720	74,720
540 - OTHER SERVICES AND CHARGES				
100-510-54150	PROFESSIONAL SERVICES	105,969.74	120,000	120,000
100-510-54200	COMMUNICATION TELEPHONE	916.03	1,000	1,000
100-510-54430	UTILITIES	68,299.12	100,000	100,000
100-510-54570	REPAIRS AND RENOVATIONS	153,381.69	120,000	120,000
100-510-54990	MISCELLANEOUS	3.47	156	156
	540 - OTHER SERVICES AND CHARGES Totals:	328,570.05	341,156	341,156
550 - CAPITAL OUTLAY				
100-510-55270	FURNITURE & EQUIPMENT	1,045.52	50	50
	550 - CAPITAL OUTLAY Totals:	1,045.52	50	50
	510 - BUILDING MAINTENANCE Totals:	437,784.42	510,216	496,792

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
543 - FIRE PROTECTION				
540 - OTHER SERVICES AND CHARGES				
100-543-54660	FIRE SERVICES	-	3,000	1,500
	540 - OTHER SERVICES AND CHARGES Totals:	-	3,000	1,500
	543 - FIRE PROTECTION Totals:	-	3,000	1,500

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
560 - SHERIFF				
510 - PERSONAL SERVICES				
100-560-51010	ELECTED OFFICIALS	56,969.00	56,969	60,240
100-560-51041	DEPUTIES & PATROL	993,565.62	1,036,465	1,070,939
100-560-51050	SECRETARIES/COMMUNICATIONS	75,034.48	74,910	80,364
100-560-51212	COMMUNICATION OFFICERS	297,129.60	298,680	312,560
100-560-51214	ADMINISTRATIVE DEPUTY	46,122.24	46,123	48,245
100-560-51500	CHIEF DEPUTY	54,978.00	54,978	57,715
100-560-51510	CRIMINAL INVESTIGATOR	250,509.42	237,727	260,502
100-560-51660	CAPTAIN	-	53,240	55,890
100-560-51800	BENEFITS TERMINATION PAY	19,924.40	25,000	15,000
510 - PERSONAL SERVICES Totals:		1,794,232.76	1,884,092	1,961,455
520 - BENEFITS				
100-560-52010	SOCIAL SECURITY TAXES	132,243.06	142,220	150,019
100-560-52020	GROUP MEDICAL & LIFE INSURANCE	549,563.28	540,440	555,400
100-560-52030	RETIREMENT & DEATH BENEFITS	430,701.69	446,551	470,449
100-560-52040	WORKERS COMPENSATION	24,759.84	47,206	47,206
100-560-52060	UNEMPLOYMENT INSURANCE	3,476.23	3,650	5,000
100-560-52070	OTHER POST EMPLOYMENT BENEFITS	348,007.11	519,427	196,103
520 - BENEFITS Totals:		1,488,751.21	1,699,494	1,424,177
530 - SUPPLIES				
100-560-53100	OFFICE SUPPLIES & REPAIRS	23,149.41	24,500	24,500
100-560-53560	REPAIR AND MAINTENANCE SUPPLIES	1,949.87	3,000	3,000
100-560-53920	UNIFORMS	16,627.95	8,000	10,000
530 - SUPPLIES Totals:		41,727.23	35,500	37,500
540 - OTHER SERVICES AND CHARGES				
100-560-54090	K/9 EXPENSE	1,610.11	3,000	3,000
100-560-54200	COMMUNICATION TELEPHONE	21,628.63	18,000	23,000
100-560-54270	CONFERENCES AND DUES	13,102.58	16,000	23,000
100-560-54320	CRIMINAL INVESTIGATION	6,533.18	8,000	8,000
100-560-54330	911 SUPPLIES REPAIRS ETC.	-	2,000	2,000
100-560-54430	UTILITIES	17,168.08	26,000	26,000
100-560-54492	LAW ENFORCEMENT OFFICER STANDARD	3,975.50	4,000	4,000
100-560-54540	PARTS REPAIRS GAS AND TRANS. E	194,130.21	245,309	241,000
100-560-54870	ANIMAL CONTROL	2,781.58	12,000	12,000
100-560-54990	MISCELLANEOUS	5,799.46	5,800	5,800
540 - OTHER SERVICES AND CHARGES Totals:		266,729.33	340,109	347,800
550 - CAPITAL OUTLAY				
100-560-55270	FURNITURE & EQUIPMENT	237,445.81	163,002	250,000
550 - CAPITAL OUTLAY Totals:		237,445.81	163,002	250,000
560 - SHERIFF Totals:		3,828,886.34	4,122,197	4,020,932

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
570 - CORRECTIONS / JAIL				
510 - PERSONAL SERVICES				
100-570-51200	DETENTION OFFICERS	962,009.68	1,028,461	1,048,317
100-570-51800	BENEFITS TERMINATION PAY	9,805.27	15,000	15,000
	510 - PERSONAL SERVICES Totals:	971,814.95	1,043,461	1,063,317
520 - BENEFITS				
100-570-52010	SOCIAL SECURITY TAXES	71,802.40	79,825	81,344
100-570-52020	GROUP MEDICAL & LIFE INSURANCE	348,798.25	364,797	416,550
100-570-52030	RETIREMENT & DEATH BENEFITS	233,333.14	250,640	255,090
100-570-52040	WORKERS COMPENSATION	15,055.78	29,952	29,952
100-570-52060	UNEMPLOYMENT INSURANCE	1,945.38	2,095	2,500
100-570-52070	OTHER POST EMPLOYMENT BENEFITS	188,532.26	291,543	106,332
	520 - BENEFITS Totals:	859,467.21	1,018,852	891,768
530 - SUPPLIES				
100-570-53010	CLOTHING & BEDDING	5,075.31	4,000	4,000
100-570-53020	JAIL LAUNDRY	-	3,000	3,000
100-570-53100	OFFICE SUPPLIES & REPAIRS	1,497.26	3,000	3,000
100-570-53560	REPAIR AND MAINTENANCE SUPPLIES	17,848.93	20,000	20,000
100-570-53920	UNIFORMS	-	-	8,000
100-570-53930	MISCELLANEOUS SUPPLIES	37,268.03	43,000	43,000
	530 - SUPPLIES Totals:	61,689.53	73,000	81,000
540 - OTHER SERVICES AND CHARGES				
100-570-54050	MEDICAL PRISONERS	139,679.72	143,500	143,500
100-570-54082	JAIL BOARD-PRISONERS FOOD ETC.	119,491.64	139,500	139,500
100-570-54200	COMMUNICATION TELEPHONE	697.07	2,000	2,000
100-570-54430	UTILITIES	75,957.63	75,000	75,000
100-570-54570	REPAIRS AND RENOVATIONS	19,344.36	20,000	20,000
100-570-54630	RENTALS	-	2,000	2,000
100-570-54990	MISCELLANEOUS	285.00	3,500	3,500
	540 - OTHER SERVICES AND CHARGES Totals:	355,455.42	385,500	385,500
550 - CAPITAL OUTLAY				
100-570-55270	FURNITURE & EQUIPMENT	10,261.08	26,729	6,000
	550 - CAPITAL OUTLAY Totals:	10,261.08	26,729	6,000
	570 - CORRECTIONS / JAIL Totals:	2,258,688.19	2,547,542	2,427,585

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
575 - 911 / RURAL ADDRESSING				
510 - PERSONAL SERVICES				
100-575-51162	COORDINATORS	79,044.00	80,223	41,122
	510 - PERSONAL SERVICES Totals:	79,044.00	80,223	41,122
520 - BENEFITS				
100-575-52010	SOCIAL SECURITY TAXES	6,041.44	6,138	3,146
100-575-52020	GROUP MEDICAL & LIFE INSURANCE	27,995.40	27,022	13,885
100-575-52030	RETIREMENT & DEATH BENEFITS	18,978.74	19,270	9,866
100-575-52040	WORKERS COMPENSATION	567.68	1,528	1,528
100-575-52060	UNEMPLOYMENT INSURANCE	158.02	200	200
100-575-52070	OTHER POST EMPLOYMENT BENEFITS	15,334.72	22,407	4,113
	520 - BENEFITS Totals:	69,076.00	76,565	32,738
530 - SUPPLIES				
100-575-53100	OFFICE SUPPLIES & REPAIRS	567.13	1,000	1,000
100-575-53130	COMPUTER REPLACEMENT PARTS	-	1,000	1,000
100-575-53160	SIGNS & POST	3,726.93	10,000	-
100-575-53190	SOFTWARE & SUPPLIES	-	800	800
100-575-53560	PARTS REPAIR & MAINTENANCE	409.52	2,500	2,000
	530 - SUPPLIES Totals:	4,703.58	15,300	4,800
540 - OTHER SERVICES AND CHARGES				
100-575-54100	PROFESSIONAL SERVICES COMPUTER	-	1,200	1,200
100-575-54200	COMMUNICATION TELEPHONE	948.78	1,300	1,300
100-575-54270	CONFERENCES AND DUES	-	200	200
100-575-54990	MISCELLANEOUS	-	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	948.78	3,200	3,200
550 - CAPITAL OUTLAY				
100-575-55270	FURNITURE & EQUIPMENT	576.15	50	50
	550 - CAPITAL OUTLAY Totals:	576.15	50	50
	575 - 911 / RURAL ADDRESSING Totals:	154,348.51	175,338	81,910

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
580 - HIGHWAY PATROL				
510 - PERSONAL SERVICES				
100-580-51050	SECRETARIES	33,221.62	33,095	34,633
	510 - PERSONAL SERVICES Totals:	33,221.62	33,095	34,633
520 - BENEFITS				
100-580-52010	SOCIAL SECURITY TAXES	2,175.49	2,532	2,650
100-580-52020	GROUP MEDICAL & LIFE INSURANCE	14,002.50	13,511	13,885
100-580-52030	RETIREMENT & DEATH BENEFITS	7,976.58	7,950	8,309
100-580-52040	WORKERS COMPENSATION	84.60	106	106
100-580-52060	UNEMPLOYMENT INSURANCE	66.54	70	70
100-580-52070	OTHER POST EMPLOYMENT BENEFITS	6,444.94	9,247	7,273
	520 - BENEFITS Totals:	30,750.65	33,416	32,293
530 - SUPPLIES				
100-580-53100	OFFICE SUPPLIES & REPAIRS	1,903.18	2,000	2,000
	530 - SUPPLIES Totals:	1,903.18	2,000	2,000
540 - OTHER SERVICES AND CHARGES				
100-580-54200	COMMUNICATION TELEPHONE	10.66	100	100
100-580-54590	GAME WARDEN SUPPLIES	497.51	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	508.17	600	600
550 - CAPITAL OUTLAY				
100-580-55270	FURNITURE & EQUIPMENT	2,809.88	3,000	3,000
	550 - CAPITAL OUTLAY Totals:	2,809.88	3,000	3,000
	580 - HIGHWAY PATROL Totals:	69,193.50	72,111	72,526

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
581 - CONSTABLE PCT 2 AND 3				
510 - PERSONAL SERVICES				
100-581-51010	ELECTED OFFICIALS	54,360.00	54,360	57,240
100-581-51041	DEPUTY	46,881.17	48,640	48,122
	510 - PERSONAL SERVICES Totals:	101,241.17	103,000	105,362
520 - BENEFITS				
100-581-52010	SOCIAL SECURITY TAXES	7,533.17	7,893	8,061
100-581-52020	GROUP MEDICAL & LIFE INSURANCE	26,834.23	27,022	27,770
100-581-52030	RETIREMENT & DEATH BENEFITS	24,307.67	24,772	25,277
100-581-52040	WORKERS COMPENSATION	1,483.36	3,652	3,652
100-581-52060	UNEMPLOYMENT	93.86	100	100
100-581-52070	OTHER POST EMPLOYMENT BENEFITS	19,640.75	20,017	10,537
	520 - BENEFITS Totals:	79,893.04	83,456	75,397
530 - SUPPLIES				
100-581-53100	OFFICE SUPPLIES	440.05	500	1,760
100-581-53110	AMMUNITION FOR DEPARTMENT	997.84	1,000	1,000
100-581-53920	UNIFORMS	1,358.61	880	880
	530 - SUPPLIES Totals:	2,796.50	2,380	3,640
540 - OTHER SERVICES AND CHARGES				
100-581-54200	COMMUNICATION TELEPHONE	1,629.82	1,600	2,100
100-581-54270	CONFERENCES AND DUES	222.00	2,000	1,000
100-581-54492	LAW ENFORCEMENT OFFICER STANDARD	45.00	1,000	1,000
100-581-54540	PARTS REPAIRS GAS AND TRANS EXP	15,770.81	20,000	20,000
100-581-54990	MISCELLANEOUS	376.42	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	18,044.05	25,100	24,600
550 - CAPITAL OUTLAY				
100-581-55270	FURNITURE & EQUIPMENT	10,651.17	52,354	10,000
	550 - CAPITAL OUTLAY Totals:	10,651.17	52,354	10,000
	581 - CONSTABLE PCT 2 AND 3 Totals:	212,625.93	266,290	218,999

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
585 - CONSTABLE PCT 1 & 4				
510 - PERSONAL SERVICES				
100-585-51010	ELECTED OFFICIALS	54,360.00	54,360	57,240
100-585-51045	PART-TIME DEPUTY	-	37,724	36,152
	510 - PERSONAL SERVICES Totals:	54,360.00	92,084	93,392
520 - BENEFITS				
100-585-52010	SOCIAL SECURITY TAXES	3,547.83	7,027	7,145
100-585-52020	GROUP MEDICAL & LIFE INSURANCE	14,002.50	13,511	13,885
100-585-52030	RETIREMENT & DEATH BENEFITS	13,051.60	22,052	22,405
100-585-52040	WORKERS COMPENSATION	1,320.44	3,846	3,846
100-585-52060	UNEMPLOYMENT	-	80	80
100-585-52070	OTHER POST EMPLOYMENT BENEFITS	10,545.79	10,500	5,725
	520 - BENEFITS Totals:	42,468.16	57,016	53,086
530 - SUPPLIES				
100-585-53110	AMMUNITION FOR DEPARTMENT	204.91	1,000	1,000
100-585-53920	UNIFORMS	393.83	880	1,000
	530 - SUPPLIES Totals:	598.74	1,880	2,000
540 - OTHER SERVICES AND CHARGES				
100-585-54200	COMMUNICATION TELEPHONE	699.14	800	1,000
100-585-54270	CONFERENCES AND DUES	60.00	1,000	1,000
100-585-54490	LAW ENFORCEMENT OFFICER STANDARD	430.00	1,000	1,000
100-585-54540	PARTS REPAIRS GAS AND TRANS EXP	7,838.64	20,000	20,000
100-585-54990	MISCELLANEOUS	90.28	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	9,118.06	23,300	23,500
550 - CAPITAL OUTLAY				
100-585-55270	FURNITURE & EQUIPMENT	15,830.99	10,000	20,000
	550 - CAPITAL OUTLAY Totals:	15,830.99	10,000	20,000
	585 - CONSTABLE PCT 1 & 4 Totals:	122,375.95	184,280	191,978

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
595 - ENVIRONMENTAL PROTECTION				
540 - OTHER SERVICES AND CHARGES				
100-595-54680	TRASH DISPOSAL	417,253.56	450,000	280,000
	540 - OTHER SERVICES AND CHARGES Totals:	417,253.56	450,000	280,000
	595 - ENVIRONMENTAL PROTECTION Totals:	417,253.56	450,000	280,000

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
646 - HEALTH AND PAUPERS CARE				
540 - OTHER SERVICES AND CHARGES				
100-646-51530	AGING MATCH	-	200	200
100-646-54051	MEDICAL INDIGENT	-	7,000	7,000
100-646-54600	INDIGENT HEALTH CARE	88,377.19	163,000	153,000
100-646-54750	MENTAL HEALTH/ MENTAL RETARDATION	28,000.00	29,400	29,400
100-646-54760	STATEMENT OF FACTS	8,037.85	10,000	10,000
100-646-54770	AUTOPSIES AND INQUESTS	66,200.00	80,000	80,000
100-646-54780	MENTAL EVALUATION PRISONERS	-	5,000	5,000
100-646-54790	RETARDED CITIZENS ASSOCIATION	6,500.00	6,500	6,500
100-646-54800	ALCOHOL ABUSE PROGRAM	-	4,000	4,000
100-646-54810	CHILD PROTECTIVE SERVICES	58,000.00	30,000	30,000
100-646-54815	CHILD ADVOCACY	21,247.15	22,000	22,000
100-646-54816	CITIES CHILD SAFETY FEE DISTRIBUTION	11,180.22	12,000	12,000
100-646-54820	ATTORNEYS FEES/ JUVENILES	40,883.79	55,000	55,000
100-646-54830	JUVENILE PROBATION MATCH	198,959.00	198,959	224,823
100-646-54840	OPEN DOOR/ JUVENILE CARE	5,000.00	5,000	5,000
100-646-54890	ATTORNEY FEES	248,476.27	300,000	260,000
100-646-54891	CPS CASES	-	-	40,000
100-646-54990	MISCELLANEOUS	1,000.00	2,000	2,000
100-646-58220	COUNTY HEALTH OFFICER	6,000.00	6,000	6,000
540 - OTHER SERVICES AND CHARGES Totals:		787,861.47	936,059	951,923
646 - HEALTH AND PAUPERS CARE Totals:		787,861.47	936,059	951,923

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
650 - LIBRARY				
510 - PERSONAL SERVICES				
100-650-51092	PART TIME	14,351.25	18,079	18,021
100-650-51520	LIBRARIANS	180,157.85	179,637	188,127
510 - PERSONAL SERVICES Totals:		194,509.10	197,716	206,148
520 - BENEFITS				
100-650-52010	SOCIAL SECURITY TAXES	14,346.88	13,743	15,771
100-650-52020	GROUP MEDICAL & LIFE INSURANCE	70,012.50	67,555	69,425
100-650-52030	RETIREMENT & DEATH BENEFITS	46,701.95	43,149	49,455
100-650-52040	WORKERS COMPENSATION	430.48	1,292	1,292
100-650-52060	UNEMPLOYMENT INSURANCE	389.26	396	400
100-650-52070	OTHER POST EMPLOYMENT BENEFITS	34,950.26	50,191	20,615
520 - BENEFITS Totals:		166,831.33	176,326	156,958
530 - SUPPLIES				
100-650-53140	SUPPLIES AND BOOKS	12,000.00	10,000	10,000
100-650-53190	SOFTWARE & SUPPLIES	2,850.00	2,850	2,850
530 - SUPPLIES Totals:		14,850.00	12,850	12,850
540 - OTHER SERVICES AND CHARGES				
100-650-54120	INSURANCE/ LIAB. FIRE ETC.	8,500.00	9,826	8,500
540 - OTHER SERVICES AND CHARGES Totals:		8,500.00	9,826	8,500
550 - CAPITAL OUTLAY				
100-650-55270	FURNITURE & EQUIPMENT	-	50	50
550 - CAPITAL OUTLAY Totals:		-	50	50
650 - LIBRARY Totals:		384,690.43	396,768	384,506

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
661 - YOUTH PROGRAMS				
540 - OTHER SERVICES AND CHARGES				
100-661-56010	YOUTH PROGRAM CARTHAGE	10,000.00	10,000	10,000
100-661-56020	YOUTH PROGRAM BECKVILLE	-	3,000	3,000
100-661-56030	YOUTH PROGRAM GARY	-	2,000	2,000
100-661-56032	YOUTH PROGRAM AFTER SCHOOL ENRICHM	2,000.00	2,000	2,000
	540 - OTHER SERVICES AND CHARGES Totals:	12,000.00	17,000	17,000
	661 - YOUTH PROGRAMS Totals:	12,000.00	17,000	17,000

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
665 - AGRICULTURE EXTENSION SERVICE				
510 - PERSONAL SERVICES				
100-665-51050	SECRETARIES	20,414.80	33,095	34,633
100-665-51610	EXTENSION AGENT	17,265.00	17,265	18,129
100-665-51630	HOME DEMONSTRATION AGENT	14,104.46	17,265	18,129
100-665-51690	EXPENSE ALLOW. AG AGENT	8,900.00	8,900	8,900
100-665-51870	EXPENSE ALLOW. HOME DEMO. AGENT	2,614.13	3,200	3,200
	510 - PERSONAL SERVICES Totals:	63,298.39	79,725	82,991
520 - BENEFITS				
100-665-52010	SOCIAL SECURITY TAXES	4,716.09	6,099	6,349
100-665-52020	GROUP MEDICAL & LIFE INSURANCE	9,366.16	13,511	13,885
100-665-52030	RETIREMENT & DEATH BENEFITS	4,901.65	7,950	8,309
100-665-52040	WORKERS COMPENSATION	84.59	1,000	1,000
100-665-52060	UNEMPLOYMENT INSURANCE	126.70	200	200
100-665-52070	OTHER POST EMPLOYMENT BENEFITS	3,960.44	9,247	3,464
	520 - BENEFITS Totals:	23,155.63	38,007	33,207
530 - SUPPLIES				
100-665-53100	OFFICE SUPPLIES & REPAIRS	1,525.38	1,500	1,500
	530 - SUPPLIES Totals:	1,525.38	1,500	1,500
540 - OTHER SERVICES AND CHARGES				
100-665-54200	COMMUNICATION TELEPHONE	5,871.13	2,850	2,850
100-665-54260	TRAVEL	1,814.18	4,000	4,000
100-665-54270	CONFERENCES AND DUES	350.00	1,500	1,500
	540 - OTHER SERVICES AND CHARGES Totals:	8,035.31	8,350	8,350
550 - CAPITAL OUTLAY				
100-665-55270	FURNITURE & EQUIPMENT	1,707.45	1,000	1,500
	550 - CAPITAL OUTLAY Totals:	1,707.45	1,000	1,500
	665 - AGRICULTURE EXTENSION SERVICE Totals:	97,722.16	128,582	127,548
	100 - GENERAL Totals:	16,267,678.47	17,716,105	18,151,409
		16,267,678.47	17,716,105	18,151,409
	Expense Totals:	16,267,678.47	17,716,105	18,151,409
	100 - GENERAL Totals:	2,319,027.31	(446,906)	(208,430)

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
130 - LAW LIBRARY				
Revenue				
130 - LAW LIBRARY				
340 - CHARGES FOR SERVICES				
130-340-41010	LAW LIBRARY FEES	14,455.00	12,000	12,000
	340 - CHARGES FOR SERVICES Totals:	14,455.00	12,000	12,000
360 - MISCELLANEOUS REVENUES				
130-360-41001	INTEREST EARNINGS	744.61	125	125
	360 - MISCELLANEOUS REVENUES Totals:	744.61	125	125
	130 - LAW LIBRARY Totals:	15,199.61	12,125	12,125
		15,199.61	12,125	12,125
	Revenue Totals:	15,199.61	12,125	12,125
Expense				
130 - LAW LIBRARY				
420 - LAW LIBRARY				
530 - SUPPLIES				
130-420-53120	LAW BOOKS	5,187.14	12,125	12,125
	530 - SUPPLIES Totals:	5,187.14	12,125	12,125
	420 - LAW LIBRARY Totals:	5,187.14	12,125	12,125
	130 - LAW LIBRARY Totals:	5,187.14	12,125	12,125
		5,187.14	12,125	12,125
	Expense Totals:	5,187.14	12,125	12,125
	130 - LAW LIBRARY Totals:	10,012.47	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
Revenue				
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
360 - MISCELLANEOUS REVENUES				
140-360-41001	INTEREST EARNINGS	1.18	1	1
	360 - MISCELLANEOUS REVENUES Totals:	1.18	1	1
	140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:	1.18	1	1
		1.18	1	1
	Revenue Totals:	1.18	1	1
Expense				
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
810 - JUVENILE PROBATION				
540 - OTHER SERVICES AND CHARGES				
140-810-54830	JUVENILE PROBATION FUNDING	-	1	1
	540 - OTHER SERVICES AND CHARGES Totals:	-	1	1
	810 - JUVENILE PROBATION Totals:	-	1	1
	140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:	-	1	1
		-	1	1
	Expense Totals:	-	1	1
	140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:	1.18	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
150 - COURTHOUSE SECURITY				
Revenue				
150 - COURTHOUSE SECURITY				
340 - CHARGES FOR SERVICES				
150-340-44001	FEEES OF OFFICE C/C	9,437.58	7,530	6,047
150-340-47001	FEEES OF OFFICE D/C	1,663.00	1,302	1,302
150-340-49500	JUSTICE OF THE PEACE FEES	2,196.09	10,600	10,591
	340 - CHARGES FOR SERVICES Totals:	13,296.67	19,432	17,940
360 - MISCELLANEOUS REVENUES				
150-360-41001	INTEREST EARNINGS	2,257.31	1,496	1,496
	360 - MISCELLANEOUS REVENUES Totals:	2,257.31	1,496	1,496
	150 - COURTHOUSE SECURITY Totals:	15,553.98	20,928	19,436
		15,553.98	20,928	19,436
Revenue Totals:		15,553.98	20,928	19,436
Expense				
150 - COURTHOUSE SECURITY				
640 - COURTHOUSE SECURITY				
510 - PERSONAL SERVICES				
150-640-51300	BAILIFF AND SECURITY	12,989.06	12,896	13,479
	510 - PERSONAL SERVICES Totals:	12,989.06	12,896	13,479
520 - BENEFITS				
150-640-52010	SOCIAL SECURITY TAXES	787.20	987	1,032
150-640-52030	RETIREMENT & DEATH BENEFITS	3,118.68	3,098	3,234
150-640-52040	WORKERS COMPENSATION	187.12	317	317
150-640-52060	UNEMPLOYMENT INSURANCE	25.96	26	26
150-640-52070	OTHER POST EMPLOYMENT BENEFITS	2,519.88	3,604	1,348
	520 - BENEFITS Totals:	6,638.84	8,032	5,957
	640 - COURTHOUSE SECURITY Totals:	19,627.90	20,928	19,436
	150 - COURTHOUSE SECURITY Totals:	19,627.90	20,928	19,436
		19,627.90	20,928	19,436
Expense Totals:		19,627.90	20,928	19,436
150 - COURTHOUSE SECURITY Totals:		(4,073.92)	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
160 - RECORDS MANAGEMENT				
Revenue				
160 - RECORDS MANAGEMENT				
340 - CHARGES FOR SERVICES				
160-340-44001	FEEES OF OFFICE C/C	1,455.95	3,800	3,800
160-340-47001	FEEES OF OFFICE D/C	2,743.41	3,000	3,000
	340 - CHARGES FOR SERVICES Totals:	4,199.36	6,800	6,800
360 - MISCELLANEOUS REVENUES				
160-360-41001	INTEREST EARNINGS	204.53	48	48
	360 - MISCELLANEOUS REVENUES Totals:	204.53	48	48
	160 - RECORDS MANAGEMENT Totals:	4,403.89	6,848	6,848
		4,403.89	6,848	6,848
	Revenue Totals:	4,403.89	6,848	6,848
Expense				
160 - RECORDS MANAGEMENT				
660 - FUND				
510 - PERSONAL SERVICES				
160-660-51090	SEASONAL HELP	-	9,000	9,000
	510 - PERSONAL SERVICES Totals:	-	9,000	9,000
520 - BENEFITS				
160-660-52010	SOCIAL SECURITY TAXES	-	689	689
160-660-52040	WORKERS COMPENSATION	-	35	35
160-660-52060	UNEMPLOYMENT INSURANCE	-	18	18
	520 - BENEFITS Totals:	-	742	742
540 - OTHER SERVICES AND CHARGES				
160-660-54362	CTY CLERK DIG.,PRES. & RESTORATION	-	1,000	1,000
160-660-54363	DIST CLERK DIG., PRES. & RESTORATION	-	1,000	1,000
	540 - OTHER SERVICES AND CHARGES Totals:	-	2,000	2,000
	660 - FUND Totals:	-	11,742	11,742
	160 - RECORDS MANAGEMENT Totals:	-	11,742	11,742
		-	11,742	11,742
	Expense Totals:	-	11,742	11,742
	160 - RECORDS MANAGEMENT Totals:	4,403.89	(4,894)	(4,894)

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
162 - COUNTY & DISTRICT COURT TECHNOLOGY FUND				
Revenue				
162 - COUNTY & DISTRICT COURT TECHNOLOGY FUND				
340 - CHARGES FOR SERVICES				
162-340-44001	FEES OF OFFICE C/C	151.09	100	100
162-340-47001	FEES OF OFFICE D/C	186.27	50	50
	340 - CHARGES FOR SERVICES Totals:	337.36	150	150
360 - MISCELLANEOUS REVENUES				
162-360-41001	INTEREST EARNINGS	48.50	1	1
	360 - MISCELLANEOUS REVENUES Totals:	48.50	1	1
	162 - COUNTY & DISTRICT COURT T Totals:	385.86	151	151
		385.86	151	151
	Revenue Totals:	385.86	151	151
Expense				
162 - COUNTY & DISTRICT COURT TECHNOLOGY FUND				
660 - FUND				
550 - CAPITAL OUTLAY				
162-660-55270	EQUIPMENT & SOFTWARE	-	151	151
	550 - CAPITAL OUTLAY Totals:	-	151	151
	660 - FUND Totals:	-	151	151
	162 - COUNTY & DISTRICT COURT T Totals:	-	151	151
		-	151	151
	Expense Totals:	-	151	151
	162 - COUNTY & DISTRICT COURT T Totals:	385.86	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
165 - COURT RECORD PRESERVATION				
Revenue				
165 - COURT RECORD PRESERVATION				
340 - CHARGES FOR SERVICES				
165-340-47001	FEES OF OFFICE D/C	2,790.00	1,790	1,790
	340 - CHARGES FOR SERVICES Totals:	2,790.00	1,790	1,790
360 - MISCELLANEOUS REVENUES				
165-360-41001	INTEREST EARNINGS	81.27	10	10
	360 - MISCELLANEOUS REVENUES Totals:	81.27	10	10
	165 - COURT RECORD PRESERVATION Totals:	2,871.27	1,800	1,800
		2,871.27	1,800	1,800
	Revenue Totals:	2,871.27	1,800	1,800
Expense				
165 - COURT RECORD PRESERVATION				
660 - FUND				
540 - OTHER SERVICES AND CHARGES				
165-660-54061	DIGITIZING	-	1,800	1,800
	540 - OTHER SERVICES AND CHARGES Totals:	-	1,800	1,800
	660 - FUND Totals:	-	1,800	1,800
	165 - COURT RECORD PRESERVATION Totals:	-	1,800	1,800
		-	1,800	1,800
	Expense Totals:	-	1,800	1,800
	165 - COURT RECORD PRESERVATION Totals:	2,871.27	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 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	2,999.91	600	600
	340 - CHARGES FOR SERVICES Totals:	2,999.91	600	600
360 - MISCELLANEOUS REVENUES				
166-360-41001	INTEREST EARNINGS	135.48	-	-
	360 - MISCELLANEOUS REVENUES Totals:	135.48	-	-
	166 - DISTRICT COURT RECORDS TECHNOLOGY Totals:	3,135.39	600	600
		3,135.39	600	600
	Revenue Totals:	3,135.39	600	600
Expense				
166 - DISTRICT COURT RECORDS TECHNOLOGY				
660 - FUND				
550 - CAPITAL OUTLAY				
166-660-55270	FURNITURE & EQUIPMENT	-	600	600
	550 - CAPITAL OUTLAY Totals:	-	600	600
	660 - FUND Totals:	-	600	600
	166 - DISTRICT COURT RECORDS TECHNOLOGY Totals:	-	600	600
		-	600	600
	Expense Totals:	-	600	600
	166 - DISTRICT COURT RECORDS TECHNOLOGY Totals:	3,135.39	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 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	1,695.75	600	600
	340 - CHARGES FOR SERVICES Totals:	1,695.75	600	600
360 - MISCELLANEOUS REVENUES				
168-360-41001	INTEREST EARNINGS	51.52	-	-
	360 - MISCELLANEOUS REVENUES Totals:	51.52	-	-
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION Totals:				
		1,747.27	600	600
		1,747.27	600	600
Revenue Totals:		1,747.27	600	600
Expense				
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
660 - FUND				
540 - OTHER SERVICES AND CHARGES				
168-660-54361	PRESERVATION & RESTORATION	-	600	600
	540 - OTHER SERVICES AND CHARGES Totals:	-	600	600
	660 - FUND Totals:	-	600	600
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION Totals:				
		-	600	600
		-	600	600
Expense Totals:		-	600	600
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION Totals:		1,747.27	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
170 - COUNTY CLERK RECORDS PRES				
Revenue				
170 - COUNTY CLERK RECORDS PRES				
340 - CHARGES FOR SERVICES				
170-340-44001	FEES OF OFFICE C/C	94,430.93	53,324	55,000
	340 - CHARGES FOR SERVICES Totals:	94,430.93	53,324	55,000
360 - MISCELLANEOUS REVENUES				
170-360-41001	INTEREST EARNINGS	5,504.48	692	692
	360 - MISCELLANEOUS REVENUES Totals:	5,504.48	692	692
	170 - COUNTY CLERK RECORDS PRES Totals:	99,935.41	54,016	55,692
		99,935.41	54,016	55,692
	Revenue Totals:	99,935.41	54,016	55,692
Expense				
170 - COUNTY CLERK RECORDS PRES				
670 - COUNTY CLERK				
540 - OTHER SERVICES AND CHARGES				
170-670-54031	DIGITIZING REAL PROPERTY INSTRUME	-	-	1,000
170-670-54360	RENTALS MICROFILMING & INDEXING	15,600.00	24,400	24,400
170-670-54364	RECORDS MGT AND PRESERVATION	99,962.57	29,616	100,000
	540 - OTHER SERVICES AND CHARGES Totals:	115,562.57	54,016	125,400
	670 - COUNTY CLERK Totals:	115,562.57	54,016	125,400
	170 - COUNTY CLERK RECORDS PRES Totals:	115,562.57	54,016	125,400
		115,562.57	54,016	125,400
	Expense Totals:	115,562.57	54,016	125,400
	170 - COUNTY CLERK RECORDS PRES Totals:	(15,627.16)	-	(69,708)

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
175 - ARCHIVE FEES				
Revenue				
175 - ARCHIVE FEES				
340 - CHARGES FOR SERVICES				
175-340-44001	FEES OF OFFICE C/C	84,281.25	35,000	35,000
	340 - CHARGES FOR SERVICES Totals:	84,281.25	35,000	35,000
360 - MISCELLANEOUS REVENUES				
175-360-41001	INTEREST EARNINGS	1,906.43	100	100
	360 - MISCELLANEOUS REVENUES Totals:	1,906.43	100	100
	175 - ARCHIVE FEES Totals:	86,187.68	35,100	35,100
		86,187.68	35,100	35,100
	Revenue Totals:	86,187.68	35,100	35,100
Expense				
175 - ARCHIVE FEES				
660 - FUND				
540 - OTHER SERVICES AND CHARGES				
175-660-54061	DIGITIZING	-	14,050	14,050
175-660-54361	PRESERVATION & RESTORATION	-	21,050	21,050
	540 - OTHER SERVICES AND CHARGES Totals:	-	35,100	35,100
	660 - FUND Totals:	-	35,100	35,100
	175 - ARCHIVE FEES Totals:	-	35,100	35,100
		-	35,100	35,100
	Expense Totals:	-	35,100	35,100
	175 - ARCHIVE FEES Totals:	86,187.68	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
180 - JUSTICE COURT TECHNOLOGY				
Revenue				
180 - JUSTICE COURT TECHNOLOGY				
340 - CHARGES FOR SERVICES				
180-340-49600	JUSTICE OF THE PEACE PCT. 1 & 4	1,244.59	2,244	2,244
180-340-49650	JUSTICE OF THE PEACE PCT. 2 & 3	951.50	2,244	2,244
	340 - CHARGES FOR SERVICES Totals:	2,196.09	4,488	4,488
360 - MISCELLANEOUS REVENUES				
180-360-41001	INTEREST EARNINGS	912.87	512	512
	360 - MISCELLANEOUS REVENUES Totals:	912.87	512	512
	180 - JUSTICE COURT TECHNOLOGY Totals:	3,108.96	5,000	5,000
		3,108.96	5,000	5,000
	Revenue Totals:	3,108.96	5,000	5,000
Expense				
180 - JUSTICE COURT TECHNOLOGY				
640 - COURTHOUSE SECURITY				
550 - CAPITAL OUTLAY				
180-640-55270	EQUIPMENT	1,449.75	11,000	5,000
	550 - CAPITAL OUTLAY Totals:	1,449.75	11,000	5,000
	640 - COURTHOUSE SECURITY Totals:	1,449.75	11,000	5,000
	180 - JUSTICE COURT TECHNOLOGY Totals:	1,449.75	11,000	5,000
		1,449.75	11,000	5,000
	Expense Totals:	1,449.75	11,000	5,000
	180 - JUSTICE COURT TECHNOLOGY Totals:	1,659.21	(6,000)	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
200 - ROAD & BRIDGE				
Revenue				
200 - ROAD & BRIDGE				
310 - TAX RECEIPTS				
200-310-41101	CURRENT PROPERTY TAX LEVY	4,543,111.67	4,596,213	5,816,732
200-310-41102	DELINQUENT PROPERTY TAX LEVY	97,467.32	73,736	93,317
	310 - TAX RECEIPTS Totals:	4,640,578.99	4,669,949	5,910,049
321 - VEHICLE TAXES & LICENSES				
200-321-42004	MOTOR VEHICLE TAXES & LICENSES	270,300.14	350,000	350,000
	321 - VEHICLE TAXES & LICENSES Totals:	270,300.14	350,000	350,000
330 - INTERGOVERNMENTAL RECEIPTS				
200-330-40500	TXDOT CTIF GRANT	-	400,000	100,000
200-330-49001	STATE & LATERAL ROAD FUND	29,468.21	29,000	29,000
200-330-49050	WEIGHT & AXLE FEES	54,386.16	45,000	45,000
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	83,854.37	474,000	174,000
350 - FINES				
200-350-40003	COUNTY DISTRICT & J.P.COURT FINE	320,343.38	354,000	354,000
	350 - FINES Totals:	320,343.38	354,000	354,000
360 - MISCELLANEOUS REVENUES				
200-360-41001	INTEREST EARNINGS	94,807.69	75,030	75,030
200-360-41020	MISCELLANEOUS REVENUE	879,626.76	146,550	-
200-360-41025	TAX ABATEMENT REVENUE	-	141,054	141,054
	360 - MISCELLANEOUS REVENUES Totals:	974,434.45	362,634	216,084
	200 - ROAD & BRIDGE Totals:	6,289,511.33	6,210,583	7,004,133
		6,289,511.33	6,210,583	7,004,133
Revenue Totals:		6,289,511.33	6,210,583	7,004,133

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Expense

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
200 - ROAD & BRIDGE				
621 - PRECINCT #1				
510 - PERSONAL SERVICES				
200-621-51060	ROAD & BRIDGE EMPLOYEES WAGES	403,741.65	418,806	483,228
200-621-51800	BENEFITS TERMINATION PAY	3,337.43	4,107	6,000
	510 - PERSONAL SERVICES Totals:	407,079.08	422,913	489,228
520 - BENEFITS				
200-621-52010	SOCIAL SECURITY TAXES	29,241.71	32,039	37,426
200-621-52020	GROUP MEDICAL & LIFE INSURANCE	136,512.69	135,110	142,322
200-621-52030	RETIREMENT & DEATH BENEFITS	97,739.69	100,598	117,366
200-621-52040	WORKERS COMPENSATION	8,913.72	18,227	20,000
200-621-52060	UNEMPLOYMENT INSURANCE	814.35	2,086	3,000
200-621-52070	OTHER POST EMPLOYMENT BENEFITS	78,973.67	115,130	48,923
200-621-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305.00	31,305	31,305
200-621-52140	RETIREE MEDICAL INS TRUST CONTRIB	40,849.00	40,849	97,846
	520 - BENEFITS Totals:	424,349.83	475,344	498,188
530 - SUPPLIES				
200-621-53560	REPAIR AND MAINTENANCE SUPPLIES	79,710.33	113,826	108,826
200-621-53570	PARTS AND REPAIRS	38,223.72	31,250	31,250
200-621-53930	MISCELLANEOUS SUPPLIES	-	500	500
	530 - SUPPLIES Totals:	117,934.05	145,576	140,576
540 - OTHER SERVICES AND CHARGES				
200-621-54080	CONTINGENCY	14,550.00	159,047	99,926
200-621-54480	CONTRACTOR SERVICES	-	27,260	260
200-621-54610	RENTALS & LEASES	132.99	30,210	210
	540 - OTHER SERVICES AND CHARGES Totals:	14,682.99	216,517	100,396
550 - CAPITAL OUTLAY				
200-621-55262	BUILDING	-	50,050	50
200-621-55270	FURNITURE & EQUIPMENT	197,684.26	123,000	50,000
200-621-55280	ROAD OIL PRE MIX & GRAVEL	269,484.55	369,000	383,750
200-621-55290	LUMBER PILING & CULVERTS	31,989.28	13,500	13,500
	550 - CAPITAL OUTLAY Totals:	499,158.09	555,550	447,300
	621 - PRECINCT #1 Totals:	1,463,204.04	1,815,900	1,675,688

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
622 - PRECINCT #2				
510 - PERSONAL SERVICES				
200-622-51060	ROAD & BRIDGE EMPLOYEES WAGES	363,221.35	393,396	447,861
200-622-51800	BENEFITS TERMINATION PAY	2,792.94	4,107	5,000
510 - PERSONAL SERVICES Totals:		366,014.29	397,503	452,861
520 - BENEFITS				
200-622-52010	SOCIAL SECURITY TAXES	26,709.19	28,680	34,644
200-622-52020	GROUP MEDICAL & LIFE INSURANCE	123,653.78	121,599	128,437
200-622-52030	RETIREMENT & DEATH BENEFITS	87,880.04	90,050	108,642
200-622-52040	WORKERS COMPENSATION	9,139.04	14,453	15,000
200-622-52060	UNEMPLOYMENT INSURANCE	732.01	1,682	2,000
200-622-52070	OTHER POST EMPLOYMENT BENEFITS	71,007.13	104,746	45,287
200-622-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305.00	31,305	31,305
200-622-52140	RETIREE MEDICAL INS TRUST CONTRIB	40,849.00	40,849	90,573
520 - BENEFITS Totals:		391,275.19	433,364	455,888
530 - SUPPLIES				
200-622-53560	REPAIR AND MAINTENANCE SUPPLIES	65,489.31	95,656	95,656
200-622-53570	PARTS AND REPAIRS	12,663.28	49,250	49,250
200-622-53930	MISCELLANEOUS SUPPLIES	25.00	500	500
530 - SUPPLIES Totals:		78,177.59	145,406	145,406
540 - OTHER SERVICES AND CHARGES				
200-622-54080	CONTINGENCY	14,550.00	136,459	264,251
200-622-54480	CONTRACTOR SERVICES	-	1,550	50
200-622-54610	RENTALS & LEASES	204.86	250	50
540 - OTHER SERVICES AND CHARGES Totals:		14,754.86	138,259	264,351
550 - CAPITAL OUTLAY				
200-622-55270	FURNITURE & EQUIPMENT	255,920.20	180,000	50,000
200-622-55280	ROAD OIL PRE MIX & GRAVEL	194,937.75	378,743	346,743
200-622-55290	LUMBER PILING & CULVERTS	6,675.16	10,500	8,500
550 - CAPITAL OUTLAY Totals:		457,533.11	569,243	405,243
622 - PRECINCT #2 Totals:		1,307,755.04	1,683,775	1,723,749

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
623 - PRECINCT #3				
510 - PERSONAL SERVICES				
200-623-51060	ROAD & BRIDGE EMPLOYEES WAGES	374,734.80	374,896	447,861
200-623-51800	BENEFITS TERMINATION PAY	6,452.28	4,107	5,000
	510 - PERSONAL SERVICES Totals:	381,187.08	379,003	452,861
520 - BENEFITS				
200-623-52010	SOCIAL SECURITY TAXES	27,962.49	28,680	34,644
200-623-52020	GROUP MEDICAL & LIFE INSURANCE	121,322.98	121,599	128,437
200-623-52030	RETIREMENT & DEATH BENEFITS	90,610.06	90,050	108,642
200-623-52040	WORKERS COMPENSATION	9,139.04	15,995	15,000
200-623-52060	UNEMPLOYMENT INSURANCE	754.84	1,854	2,000
200-623-52070	OTHER POST EMPLOYMENT BENEFITS	73,213.17	104,746	45,287
200-623-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305.00	31,305	31,305
200-623-52140	RETIREE MEDICAL INS TRUST CONTRIB	40,849.00	40,849	90,573
	520 - BENEFITS Totals:	395,156.58	435,078	455,888
530 - SUPPLIES				
200-623-53560	REPAIR AND MAINTENANCE SUPPLIES	110,359.25	94,950	94,950
200-623-53570	PARTS AND REPAIRS	43,995.83	55,000	60,000
200-623-53930	MISCELLANEOUS SUPPLIES	-	50	50
	530 - SUPPLIES Totals:	154,355.08	150,000	155,000
540 - OTHER SERVICES AND CHARGES				
200-623-54080	CONTINGENCY	14,550.00	19,845	102,488
200-623-54480	CONTRACTOR SERVICES	2,500.00	100	100
200-623-54610	RENTALS & LEASES	7,000.00	31,100	100
	540 - OTHER SERVICES AND CHARGES Totals:	24,050.00	51,045	102,688
550 - CAPITAL OUTLAY				
200-623-55262	BUILDING	-	50	50
200-623-55270	FURNITURE & EQUIPMENT	136,731.62	126,000	100,000
200-623-55280	ROAD OIL PRE MIX & GRAVEL	980,280.35	369,185	371,185
200-623-55290	LUMBER PILING & CULVERTS	23,437.81	25,400	27,400
	550 - CAPITAL OUTLAY Totals:	1,140,449.78	520,635	498,635
	623 - PRECINCT #3 Totals:	2,095,198.52	1,535,761	1,665,072

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
624 - PRECINCT #4				
510 - PERSONAL SERVICES				
200-624-51060	ROAD & BRIDGE EMPLOYEES WAGES	441,937.10	445,460	530,822
200-624-51800	BENEFITS TERMINATION PAY	1,350.50	9,558	9,500
	510 - PERSONAL SERVICES Totals:	443,287.60	455,018	540,322
520 - BENEFITS				
200-624-52010	SOCIAL SECURITY TAXES	32,965.10	34,104	41,335
200-624-52020	GROUP MEDICAL & LIFE INSURANCE	151,685.96	148,621	156,207
200-624-52030	RETIREMENT & DEATH BENEFITS	106,433.27	107,081	129,624
200-624-52040	WORKERS COMPENSATION	11,250.56	22,290	24,000
200-624-52060	UNEMPLOYMENT INSURANCE	886.57	2,229	3,000
200-624-52070	OTHER POST EMPLOYMENT BENEFITS	85,998.20	124,556	54,033
200-624-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305.00	31,305	31,305
200-624-52140	RETIREE MEDICAL INS TRUST CONTRIB	40,849.00	40,849	108,065
	520 - BENEFITS Totals:	461,373.66	511,035	547,569
530 - SUPPLIES				
200-624-53560	REPAIR AND MAINTENANCE SUPPLIES	105,770.19	123,986	118,986
200-624-53570	PARTS AND REPAIRS	62,849.24	93,000	93,000
200-624-53930	MISCELLANEOUS SUPPLIES	-	500	500
	530 - SUPPLIES Totals:	168,619.43	217,486	212,486
540 - OTHER SERVICES AND CHARGES				
200-624-54080	CONTINGENCY	14,550.00	81,475	160,220
200-624-54480	CONTRACTOR SERVICES	1,200.00	10,850	50
200-624-54610	RENTALS & LEASES	5,000.00	7,550	50
	540 - OTHER SERVICES AND CHARGES Totals:	20,750.00	99,875	160,320
550 - CAPITAL OUTLAY				
200-624-55270	FURNITURE & EQUIPMENT	241,396.19	203,065	144,515
200-624-55280	ROAD OIL PRE MIX & GRAVEL	280,262.18	421,994	462,244
200-624-55290	LUMBER PILING & CULVERTS	10,266.17	30,000	16,000
	550 - CAPITAL OUTLAY Totals:	531,924.54	655,059	622,759
	624 - PRECINCT #4 Totals:	1,625,955.23	1,938,473	2,083,456
	200 - ROAD & BRIDGE Totals:	6,492,112.83	6,973,909	7,147,965
		6,492,112.83	6,973,909	7,147,965
Expense Totals:		6,492,112.83	6,973,909	7,147,965
200 - ROAD & BRIDGE Totals:		(202,601.50)	(904,380)	(143,832)

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
300 - FM & LATERAL				
Revenue				
300 - FM & LATERAL				
310 - TAX RECEIPTS				
300-310-41101	CURRENT PROPERTY TAX LEVY	478,708.77	533,340	565,924
300-310-41102	DELINQUENT PROPERTY TAX LEVY	27,132.70	8,556	9,079
	310 - TAX RECEIPTS Totals:	505,841.47	541,896	575,003
360 - MISCELLANEOUS REVENUES				
300-360-41001	INTEREST EARNINGS	23,310.61	12,718	12,718
300-360-41020	MISCELLANEOUS REVENUE	3,276.65	1,985	-
	360 - MISCELLANEOUS REVENUES Totals:	26,587.26	14,703	12,718
	300 - FM & LATERAL Totals:	532,428.73	556,599	587,721
		532,428.73	556,599	587,721
Revenue Totals:		532,428.73	556,599	587,721
Expense				
300 - FM & LATERAL				
629 - MAINTENANCE				
510 - PERSONAL SERVICES				
300-629-51060	ROAD & BRIDGE EMPLOYEES WAGES	80,047.14	106,819	83,721
300-629-51800	BENEFITS TERMINATION PAY	3,758.30	1,600	1,600
	510 - PERSONAL SERVICES Totals:	83,805.44	108,419	85,321
520 - BENEFITS				
300-629-52010	SOCIAL SECURITY TAXES	6,120.25	8,173	6,405
300-629-52020	GROUP MEDICAL & LIFE INSURANCE	26,834.23	34,966	27,770
300-629-52030	RETIREMENT & DEATH BENEFITS	20,273.04	25,659	20,085
300-629-52040	WORKERS COMPENSATION	1,405.92	3,392	3,021
300-629-52060	UNEMPLOYMENT INSURANCE	168.77	3,451	3,392
300-629-52070	OTHER POST EMPLOYMENT BENEFITS	16,380.44	29,846	8,373
300-629-52130	OPTIONAL RETIREMENT CONTRIBUTION	29,961.00	29,961	29,961
300-629-52140	RETIREE MEDICAL INS TRUST CONTRIB	14,604.00	14,604	17,000
	520 - BENEFITS Totals:	115,747.65	150,052	116,007
530 - SUPPLIES				
300-629-53160	SIGNS AND POST	-	-	10,000
300-629-53560	REPAIR AND MAINTENANCE SUPPLIES	27,832.41	31,627	31,627
300-629-53570	PARTS AND REPAIRS	11,980.16	20,000	20,000
	530 - SUPPLIES Totals:	39,812.57	51,627	61,627
540 - OTHER SERVICES AND CHARGES				
300-629-54080	CONTINGENCY	7,135.00	58,301	280,201
300-629-54120	INSURANCE/ LIAB. FIRE ETC.	194,084.50	244,145	250,000
300-629-54430	UTILITIES	29,196.95	22,000	30,000
300-629-54480	CONTRACTOR SERVICES	1,313.94	6,000	6,000
300-629-54490	PHYSICALS & DRUG SCREEN TESTING	2,291.03	3,500	3,500
300-629-54610	RENTALS & LEASES	4,117.20	5,000	5,000
300-629-54640	BEAVER CONTROL CONTRACT	38,400.00	38,400	38,400
300-629-54990	MISCELLANEOUS	1,116.45	2,250	1,250
	540 - OTHER SERVICES AND CHARGES Totals:	277,655.07	379,596	614,351
550 - CAPITAL OUTLAY				
300-629-55270	FURNITURE & EQUIPMENT	34,927.02	42,485	1,000
300-629-55280	ROAD OIL	-	2,000	2,000
300-629-55300	BRIDGE CONSTRUCTION	-	10,000	5,000
	550 - CAPITAL OUTLAY Totals:	34,927.02	54,485	8,000
	629 - MAINTENANCE Totals:	551,947.75	744,179	885,306
	300 - FM & LATERAL Totals:	551,947.75	744,179	885,306
		551,947.75	744,179	885,306
Expense Totals:		551,947.75	744,179	885,306
300 - FM & LATERAL Totals:		(19,519.02)	(187,580)	(297,585)

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
881 - CHILD PROTECTIVE SERVICES				
Revenue				
881 - CHILD PROTECTIVE SERVICES				
330 - INTERGOVERNMENTAL RECEIPTS				
881-330-41201	STATE TITLE IV E DFPS	7,741.40	-	-
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	7,741.40	-	-
360 - MISCELLANEOUS REVENUES				
881-360-41001	INTEREST EARNINGS	1,594.21	800	800
881-360-41152	MISCELLANEOUS DONATIONS	1,636.00	-	-
881-360-41184	PANOLA COUNTY FUNDING	58,000.00	30,000	30,000
	360 - MISCELLANEOUS REVENUES Totals:	61,230.21	30,800	30,800
	881 - CHILD PROTECTIVE SERVICES Totals:	68,971.61	30,800	30,800
		68,971.61	30,800	30,800
	Revenue Totals:	68,971.61	30,800	30,800
Expense				
881 - CHILD PROTECTIVE SERVICES				
646 - HEALTH AND PAUPERS CARE				
540 - OTHER SERVICES AND CHARGES				
881-646-54740	SUPPLIES & CHILD CARE EXPENSE	57,834.17	58,000	58,000
	540 - OTHER SERVICES AND CHARGES Totals:	57,834.17	58,000	58,000
	646 - HEALTH AND PAUPERS CARE Totals:	57,834.17	58,000	58,000
	881 - CHILD PROTECTIVE SERVICES Totals:	57,834.17	58,000	58,000
		57,834.17	58,000	58,000
	Expense Totals:	57,834.17	58,000	58,000
	881 - CHILD PROTECTIVE SERVICES Totals:	11,137.44	(27,200)	(27,200)

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
883 - HEALTH FUND				
Revenue				
883 - HEALTH FUND				
330 - INTERGOVERNMENTAL RECEIPTS				
883-330-41168	TOBACCO SETTLEMENT	49,353.12	25,000	25,000
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	49,353.12	25,000	25,000
360 - MISCELLANEOUS REVENUES				
883-360-41001	INTEREST EARNINGS	36,696.04	25,000	25,000
	360 - MISCELLANEOUS REVENUES Totals:	36,696.04	25,000	25,000
	883 - HEALTH FUND Totals:	86,049.16	50,000	50,000
		86,049.16	50,000	50,000
	Revenue Totals:	86,049.16	50,000	50,000
Expense				
883 - HEALTH FUND				
648 - HEALTH & PAUPERS CARE				
540 - OTHER SERVICES AND CHARGES				
883-648-54600	INDIGENT HEALTH CARE	32,907.56	50,000	50,000
	540 - OTHER SERVICES AND CHARGES Totals:	32,907.56	50,000	50,000
	648 - HEALTH & PAUPERS CARE Totals:	32,907.56	50,000	50,000
	883 - HEALTH FUND Totals:	32,907.56	50,000	50,000
		32,907.56	50,000	50,000
	Expense Totals:	32,907.56	50,000	50,000
883 - HEALTH FUND Totals:		53,141.60	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
885 - AIRPORT				
Revenue				
885 - AIRPORT				
330 - INTERGOVERNMENTAL RECEIPTS				
885-330-40500	STATE GRANT	2,983.00	-	-
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	2,983.00	-	-
360 - MISCELLANEOUS REVENUES				
885-360-41001	INTEREST EARNINGS	3,518.84	900	900
885-360-41020	MISCELLANEOUS REVENUE	37,493.76	80,000	80,000
885-360-41028	HANGAR RENTAL & GROUND LEASE AGREE	13,420.00	14,310	14,310
	360 - MISCELLANEOUS REVENUES Totals:	54,432.60	95,210	95,210
	885 - AIRPORT Totals:	57,415.60	95,210	95,210
		57,415.60	95,210	95,210
	Revenue Totals:	57,415.60	95,210	95,210
Expense				
885 - AIRPORT				
750 - AIRPORT				
540 - OTHER SERVICES AND CHARGES				
885-750-54120	INSURANCE/LIAB & PROPERTY	-	4,500	4,500
885-750-54150	PROFESSIONAL SERVICES	5,966.00	50	50
885-750-54570	REPAIRS AND RENOVATIONS	-	3,732	50
885-750-54930	FUEL & REPAIRS	36,473.39	86,878	90,560
	540 - OTHER SERVICES AND CHARGES Totals:	42,439.39	95,160	95,160
550 - CAPITAL OUTLAY				
885-750-55270	FURNITURE & EQUIPMENT	-	50	50
	550 - CAPITAL OUTLAY Totals:	-	50	50
	750 - AIRPORT Totals:	42,439.39	95,210	95,210
	885 - AIRPORT Totals:	42,439.39	95,210	95,210
		42,439.39	95,210	95,210
	Expense Totals:	42,439.39	95,210	95,210
	885 - AIRPORT Totals:	14,976.21	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
920 - ROAD BOND 1971				
Revenue				
920 - ROAD BOND 1971				
360 - MISCELLANEOUS REVENUES				
920-360-41001	INTEREST EARNINGS	2,791.68	1,250	1,250
	360 - MISCELLANEOUS REVENUES Totals:	2,791.68	1,250	1,250
	920 - ROAD BOND 1971 Totals:	2,791.68	1,250	1,250
		2,791.68	1,250	1,250
	Revenue Totals:	2,791.68	1,250	1,250
Expense				
920 - ROAD BOND 1971				
696 - "ROAD R.O.W. UTILITY, ADJ"				
550 - CAPITAL OUTLAY				
920-696-56370	RIGHT OF WAY & UTILITY ADJ.	-	1,250	1,250
	550 - CAPITAL OUTLAY Totals:	-	1,250	1,250
	696 - "ROAD R.O.W. UTILITY, ADJ" Totals:	-	1,250	1,250
	920 - ROAD BOND 1971 Totals:	-	1,250	1,250
		-	1,250	1,250
	Expense Totals:	-	1,250	1,250
920 - ROAD BOND 1971 Totals:		2,791.68	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
940 - PERMANENT IMPROVEMENT				
Revenue				
940 - PERMANENT IMPROVEMENT				
360 - MISCELLANEOUS REVENUES				
940-360-41001	INTEREST EARNINGS	2,215.36	1,000	1,000
	360 - MISCELLANEOUS REVENUES Totals:	2,215.36	1,000	1,000
	940 - PERMANENT IMPROVEMENT Totals:	2,215.36	1,000	1,000
		2,215.36	1,000	1,000
	Revenue Totals:	2,215.36	1,000	1,000
Expense				
940 - PERMANENT IMPROVEMENT				
697 - AIRPORT EXPANSION				
550 - CAPITAL OUTLAY				
940-697-55270	FURNITURE & EQUIPMENT	-	1,000	1,000
	550 - CAPITAL OUTLAY Totals:	-	1,000	1,000
	697 - AIRPORT EXPANSION Totals:	-	1,000	1,000
	940 - PERMANENT IMPROVEMENT Totals:	-	1,000	1,000
		-	1,000	1,000
	Expense Totals:	-	1,000	1,000
	940 - PERMANENT IMPROVEMENT Totals:	2,215.36	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 ACTUALS</u>	<u>2021 CURRENT</u>	<u>2022 ADOPTED</u>
950 - JAIL IMPROVEMENT FUND				
Revenue				
950 - JAIL IMPROVEMENT FUND				
360 - MISCELLANEOUS REVENUES				
950-360-41001	INTEREST EARNINGS	3.38	1	1
	360 - MISCELLANEOUS REVENUES Totals:	3.38	1	1
	950 - JAIL IMPROVEMENT FUND Totals:	3.38	1	1
		3.38	1	1
	Revenue Totals:	3.38	1	1
Expense				
950 - JAIL IMPROVEMENT FUND				
570 - CORRECTIONS / JAIL				
550 - CAPITAL OUTLAY				
950-570-55270	JAIL EQUIPMENT	-	1	1
	550 - CAPITAL OUTLAY Totals:	-	1	1
	570 - CORRECTIONS / JAIL Totals:	-	1	1
	950 - JAIL IMPROVEMENT FUND Totals:	-	1	1
		-	1	1
	Expense Totals:	-	1	1
	950 - JAIL IMPROVEMENT FUND Totals:	3.38	-	-

**PANOLA COUNTY
2022 PROPOSED BUDGET**

Account Number	Account Name	2020 ACTUALS	2021 CURRENT	2022 ADOPTED
968 - PANOLA COUNTY RETIREE HEA				
Revenue				
968 - PANOLA COUNTY RETIREE HEA				
330 - INTERGOVERNMENTAL RECEIPTS				
968-330-41004	MEDICARE PART D REIMBURSEMENT	49,208.56	49,000	49,000
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	49,208.56	49,000	49,000
360 - MISCELLANEOUS REVENUES				
968-360-41001	INTEREST EARNINGS	336,381.74	265,184	225,000
968-360-41064	TRUST CONTRIBUTIONS	1,835,796.43	1,442,246	1,456,375
968-360-41066	SURPLUS DISTRIBUTION	281,636.08	-	-
	360 - MISCELLANEOUS REVENUES Totals:	2,453,814.25	1,707,430	1,681,375
	968 - PANOLA COUNTY RETIREE HEA Totals:	2,503,022.81	1,756,430	1,730,375
		2,503,022.81	1,756,430	1,730,375
	Revenue Totals:	2,503,022.81	1,756,430	1,730,375
Expense				
968 - PANOLA COUNTY RETIREE HEA				
668 - RETIREE HEALTH BENEFITS TRUST				
520 - BENEFITS				
968-668-52080	RETIREE EMPLOYEE MEDICAL INSURANCE	1,490,654.61	1,756,430	1,730,375
	520 - BENEFITS Totals:	1,490,654.61	1,756,430	1,730,375
	668 - RETIREE HEALTH BENEFITS TRUST Totals:	1,490,654.61	1,756,430	1,730,375
	968 - PANOLA COUNTY RETIREE HEA Totals:	1,490,654.61	1,756,430	1,730,375
		1,490,654.61	1,756,430	1,730,375
	Expense Totals:	1,490,654.61	1,756,430	1,730,375
	968 - PANOLA COUNTY RETIREE HEA Totals:	1,012,368.20	-	-

Notice About 2021 Tax Rates

(current year)

Property Tax Rates in Panola County
(taxing unit's name)

This notice concerns the 2021 property tax rates for Panola County.
(current year) (taxing unit's name)

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

Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.

This year's no-new-revenue tax rate \$.55752 /\$100

This year's voter-approval tax rate \$.64140 /\$100

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

Unencumbered Fund Balances

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

Type of Fund	Balance
General Fund	\$ 17,088,335
Road and Bridge Fund	6,371,016

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
	\$	\$	\$	\$
NOT APPLICABLE				

(expand as needed)

Total required for _____ debt service.....	\$ _____
(current year)	
- Amount (if any) paid from funds listed in unencumbered funds	\$ _____
- Amount (if any) paid from other resources	\$ _____
- Excess collections last year.....	\$ _____
= Total to be paid from taxes in _____	\$ _____
(current year)	
+ Amount added in anticipation that the taxing unit will collect	
only _____ % of its taxes in _____	\$ _____
(collection rate) (current year)	
= Total Debt Levy	\$ _____

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The NOT APPLICABLE County Auditor certifies that _____ County has spent \$ _____ (minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County Sheriff has provided _____ information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ _____ /\$100.

Indigent Health Care Compensation Expenditures

The NOT APPLICABLE spent \$ _____ from July 1 _____ to Jun 30 _____ on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____. This increased the voter-approval tax rate by \$ _____ /\$100.

Indigent Defense Compensation Expenditures

The NOT APPLICABLE spent \$ _____ from July 1 _____ to June 30 _____ to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ _____ for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ _____. This increased the voter-approval rate by \$ _____ /\$100 to recoup _____ (use one phrase to complete sentence: the increased expenditures, or 5% more than the preceding year's expenditures)

Eligible County Hospital Expenditures

The NOT APPLICABLE spent \$ from July 1 to June 30

on expenditures to maintain and operate an eligible county hospital. In the preceding year, the

spent \$ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is \$ This increased the voter-approval tax rate by /\$100 to recoup

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by [Signature] 07/28/21

Panola County Tax Assessor/Collector

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

PANOLA COUNTY

903 693 0300

Taxing Unit Name

Phone (area code and number)

110 SOUTH SYCAMORE, CARTHAGE TX 75633

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.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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	\$ 3,741,697,242
2.	2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 165,948,920
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,575,748,322
4.	2020 total adopted tax rate.	\$ 0.59750 /\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$ 0 B. 2020 values resulting from final court decisions: - \$ 0 C. 2020 value loss. Subtract B from A. ³	\$ 0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$ 0 B. 2020 disputed value: - \$ 0 C. 2020 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>3,575,748,322</u>
9.	2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$ _____ 0
10.	<p>2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2020 market value: \$ <u>146,960</u></p> <p>B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$ <u>5,971,320</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ <u>6,118,280</u>
11.	<p>2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</p> <p>A. 2020 market value: \$ _____ 0</p> <p>B. 2021 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.	\$ <u>6,118,280</u>
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 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.	2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>3,569,630,042.00</u>
15.	Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>21,328,540.00</u>
16.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁹	\$ <u>232,708.00</u>
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>21,561,248.00</u>
18.	<p>Total 2021 taxable value on the 2021 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: \$ <u>4,043,793,626</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>9,042,178</u></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 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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 2021 value. Add A and B, then subtract C and D.</p>	\$ <u>4,052,835,804</u>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0	
B.	2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0	
C.	Total value under protest or not certified. Add A and B.	\$ _____ 0
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 176,624,060
21.	2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 3,876,211,744
22.	Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$ 8,906,290
24.	Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$ 8,906,290
25.	Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$ 3,867,305,454
26.	2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.55752/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$ 0.57249/\$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.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$ 0.59750/\$100
29.	2020 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> .	\$ 3,575,748,322

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>21,365,096.00</u>
31.	Adjusted 2020 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. + \$ <u>232,708.00</u></p> <p>B. 2020 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 2021 captured appraised value in Line 18D, enter 0..... - \$ <u>0.00</u></p> <p>C. 2020 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. +/- \$ <u>0.00</u></p> <p>D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ <u>232,708.00</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>21,597,804.00</u>
32.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,867,305,454.00</u>
33.	2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.55847</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2021 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. \$ <u>0.00</u></p> <p>B. 2020 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..... - \$ <u>0.00</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
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. \$ <u>0.00</u></p> <p>B. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose..... - \$ <u>0.00</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

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose..... \$ <u>0.00</u></p> <p>B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$ <u>0.00</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. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ <u>0.00</u></p> <p>B. 2020 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, 2019 and ending on June 30, 2020. \$ <u>0.00</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 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0.00</u></p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0.00</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 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.55847</u> / \$100
40.	<p>Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 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 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0.00</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>0.55847</u> / \$100
41.	<p>2021 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>0.57801</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): 2021 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>	\$ <u>0.00000</u> /\$100
42.	<p>Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>0.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0.00</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0.00</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>0.00</u>
43.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0.00</u>
44.	Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$ <u>0.00</u>
45.	<p>2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector. ³⁰ <u>98%</u></p> <p>B. Enter the 2020 actual collection rate. <u>97%</u></p> <p>C. Enter the 2019 actual collection rate. <u>97%</u></p> <p>D. Enter the 2018 actual collection rate. <u>95%</u></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>	<u>98%</u>
46.	2021 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>0.00</u>
47.	2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,876,211,744</u>
48.	2021 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.00000</u> /\$100
49.	2021 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.57801</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2021 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>	\$ <u>0.00000</u> /\$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 2021 county voter-approval tax rate.	\$ <u>0.59352</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$ <u>0.00</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0.00</u>
53.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.00000</u> /\$100
55.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00000</u> /\$100
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$ <u>0.00000</u> /\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.00000</u> /\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.00000</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0.00</u>
60.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.00000</u> /\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.00000</u> /\$100

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.06339</u> /\$100
64.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
65.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
66.	2021 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.00000</u> /\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.64140</u> /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.55847</u> /\$100
69.	2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,876,211,744.00</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>.012896</u> /\$100
71.	2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.00000</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.57136</u> /\$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

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2020 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 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 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 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 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.	\$ _____ /\$100
75.	Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.00
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____ 0.00
78.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.00
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100
80.	2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate** \$ 0.55752 /\$100
As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: _____
- Voter-approval tax rate** \$ 0.64140 /\$100
As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: _____
- De minimis rate** \$ 0.57136 /\$100
If applicable, enter the 2021 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Holly Gibbs
Printed Name of Taxing Unit Representative

sign here → Holly Gibbs
Taxing Unit Representative

Date 7-23-21

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

Notice About 2021 Tax Rates

(current year)

Property Tax Rates in Panola County Special
(taxing unit's name)

This notice concerns the 2021 property tax rates for Panola County Special
(current year) (taxing unit's name)

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

Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.

This year's no-new-revenue tax rate \$.01497 /\$100

This year's voter-approval tax rate \$.01825 /\$100

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

Unencumbered Fund Balances

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

Type of Fund	Balance
Farm to Market Lateral Road Fund	\$ 1,941,808

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
	\$	\$	\$	\$
NOT APPLICABLE				

(expand as needed)

Total required for _____ debt service.....	\$ _____
(current year)	
- Amount (if any) paid from funds listed in unencumbered funds	\$ _____
- Amount (if any) paid from other resources	\$ _____
- Excess collections last year.....	\$ _____
= Total to be paid from taxes in _____	\$ _____
(current year)	
+ Amount added in anticipation that the taxing unit will collect	
only _____ % of its taxes in _____	\$ _____
(collection rate) (current year)	
= Total Debt Levy	\$ _____

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The NOT APPLICABLE County Auditor certifies that _____ County has spent \$ _____ (minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County Sheriff has provided _____ information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ _____ /\$100.

Indigent Health Care Compensation Expenditures

The NOT APPLICABLE _____ spent \$ _____ from July 1 _____ to Jun 30 _____ on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____. This increased the voter-approval tax rate by \$ _____ /\$100.

Indigent Defense Compensation Expenditures

The NOT APPLICABLE _____ spent \$ _____ from July 1 _____ to June 30 _____ to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ _____ for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ _____. This increased the voter-approval rate by \$ _____ /\$100 to recoup _____.

Eligible County Hospital Expenditures

The NOT APPLICABLE spent \$ from July 1 to June 30

on expenditures to maintain and operate an eligible county hospital. In the preceding year, the

spent \$ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is

\$ This increased the voter-approval tax rate by /\$100 to recoup

This notice contains a summary of the no new-revenue and voter-approval calculations as certified by [Signature] 07/28/21

Panola County Tax Assessor/Collector

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

PANOLA COUNTY SPECIAL

903 690 0300

Taxing Unit Name

Phone (area code and number)

110 SOUTH SYCAMORE, CARTHAGE TX 75633

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.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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	\$ 3,741,144,625
2.	2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 165,792,240
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,575,352,385
4.	2020 total adopted tax rate.	\$ 0.01600 /\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
	A. Original 2020 ARB values:.....	\$ 0
	B. 2020 values resulting from final court decisions:.....	-\$ 0
	C. 2020 value loss. Subtract B from A. ³	\$ 0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2020 ARB certified value:.....	\$ 0
	B. 2020 disputed value:.....	-\$ 0
	C. 2020 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>3,575,352,385</u>
9.	2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$ _____ 0
10.	<p>2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2020 market value:..... \$ <u>146,960</u></p> <p>B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:..... + \$ <u>5,567,590</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ <u>5,714,550</u>
11.	<p>2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</p> <p>A. 2020 market value:..... \$ _____ 0</p> <p>B. 2021 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.	\$ <u>5,714,550</u>
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 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.	2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>3,569,637,835.00</u>
15.	Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>571,142.00</u>
16.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁹	\$ <u>6,459.00</u>
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>577,601.00</u>
18.	<p>Total 2021 taxable value on the 2021 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:..... \$ <u>4,034,158,216</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>9,042,178</u></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 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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 2021 value. Add A and B, then subtract C and D.</p>	\$ <u>4,043,200,394</u>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0 B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0 C. Total value under protest or not certified. Add A and B. \$ _____ 0	
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 176,519,060
21.	2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 3,866,681,334
22.	Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$ 8,882,500
24.	Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$ 8,882,500
25.	Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$ 3,857,798,834
26.	2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.01497 / \$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$ 0.57249 / \$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.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$ 0.01600 / \$100
29.	2020 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> .	\$ 3,575,352,385

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>572,056.00</u>
31.	Adjusted 2020 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. + \$ <u>6,459.00</u></p> <p>B. 2020 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 2021 captured appraised value in Line 18D, enter 0. - \$ <u>0.00</u></p> <p>C. 2020 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. +/- \$ <u>0.00</u></p> <p>D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>6,459.00</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>578,515.00</u>
32.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,857,798,834.00</u>
33.	2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.01499</u> / _{\$100}
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2021 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. \$ <u>0.00</u></p> <p>B. 2020 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. - \$ <u>0.00</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}
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. \$ <u>0.00</u></p> <p>B. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. - \$ <u>0.00</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}

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose..... \$ <u>0.00</u></p> <p>B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$ <u>0.00</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. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ <u>0.00</u></p> <p>B. 2020 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, 2019 and ending on June 30, 2020. \$ <u>0.00</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 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0.00</u></p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0.00</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 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.01499</u> / _{\$100}
40.	<p>Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 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 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0.00</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>0.00000</u> / _{\$100}
41.	<p>2021 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>0.15510</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): 2021 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>	\$ <u>0.00000</u> /\$100
42.	<p>Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>0.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0.00</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0.00</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>0.00</u>
43.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0.00</u>
44.	Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$ <u>0.00</u>
45.	<p>2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector. ³⁰ <u>98</u> %</p> <p>B. Enter the 2020 actual collection rate. <u>97</u> %</p> <p>C. Enter the 2019 actual collection rate. <u>97</u> %</p> <p>D. Enter the 2018 actual collection rate. <u>95</u> %</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>	<u>98</u> %
46.	2021 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>0.00</u>
47.	2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,866,681,344</u>
48.	2021 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.00000</u> /\$100
49.	2021 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.01551</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2021 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>	\$ <u>0.00000</u> /\$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 2021 county voter-approval tax rate.	\$ <u>0.59352</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$ <u>0.00</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0.00</u>
53.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.00000</u> /\$100
55.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00000</u> /\$100
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$ <u>0.00000</u> /\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.00000</u> /\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.00000</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0.00</u>
60.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.00000</u> /\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.00000</u> /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.00274</u> /\$100
64.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
65.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
66.	2021 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.00274</u> /\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.01825</u> /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.01499</u> /\$100
69.	2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,866,681,334.00</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>.01292</u> /\$100
71.	2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.00000</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.02792</u> /\$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

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

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

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(8-a)
⁴⁵ Tex. Tax Code § 26.063(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ \$100
74.	Adjusted 2020 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 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 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 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 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.	\$ _____ \$100
75.	Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ \$100
76.	Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.00
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____ 0.00
78.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.00
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ \$100
80.	2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.01497 /\$100
As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: _____
- Voter-approval tax rate** \$ 0.01825 /\$100
As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: _____
- De minimis rate.** \$ 0.02792 /\$100
If applicable, enter the 2021 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Holly Gibbs
Printed Name of Taxing Unit Representative

sign here →
Taxing Unit Representative

Date 7-23-21

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