

FILED FOR RECORD
IN MY OFFICE
AT 3:00 O'CLOCK P M

JUL 29 2020

BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS
BY [Signature] DEPUTY



PROPOSED BUDGET OF
PANOLA COUNTY
TEXAS
FOR THE YEAR 2021
FILED IN THE OFFICE OF
COUNTY CLERK

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

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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
Ronnie LaGrone, Pct. #1
David Cole, Pct. #2
Craig Lawless, Pct. #3
Dale LaGrone, Pct. #4

July 28, 2020

Gentlemen:

Due to difficult economic times and the COVID-19 pandemic there was a tremendous decrease in oil and gas revenues. I have attached hereto what I consider a very conservative proposed budget for Fiscal Year 2021.

As you know, the preliminary values were significantly lower than last year and when all was said and done I was not able to include a 3% across the board increase in salaries nor was I able to create the position for a County Court at Law Court Coordinator.

I believe that essential services provided by the County such as law enforcement, road repairs, and other services can still be met with this proposed budget. A great deal of credit should be given to the County Auditor and all Departments for their cooperative spirits in making this budget possible during these difficult and strange times for the citizens of Panola County.

Sincerely,

Lee Ann Jones
County Judge

LAJ:vh

BUDGET CERTIFICATE

Budget of PANOLA COUNTY, TEXAS

Budget year from January 1, 2021 to December 31, 2021

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 18th day August 2020, as the same appears on file in the office of the County Clerk of said County.

Lee Ann Jones

COUNTY JUDGE

Jennifer Stacy

COUNTY AUDITOR

Bobbie Davis

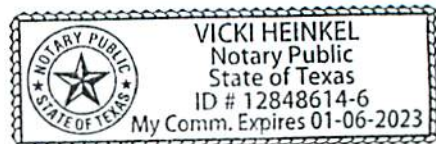
COUNTY CLERK

SUBSCRIBED AND SWORN TO before me, the undersigned authority, this the 29th day of July 2020.

Vicki Heinkel

Notary Public in and for the State of Texas

My Commission Expires: 1-6-2023



**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

	GENERAL FUND	LAW LIBRARY FUND	COUNTY JUVENILE DELINQUENCY PREVENTION FUND	COURTHOUSE SECURITY FUND
ESTIMATED BEGINNING BALANCE	15,304,696	77,239	162	243,196
REVENUES				
AD VALOREM TAXES	15,623,102			
MOTOR VEHICLE TAXES & LICENSES				
INTERGOVERNMENTAL REVENUES	443,502			
CHARGES FOR SERVICES	789,100	12,000		19,432
FINES				
MISCELLANEOUS REVENUES	352,484	125	1	1,496
TOTAL REVENUES	17,208,188	12,125	1	20,928
EXPENDITURES				
PERSONAL SERVICES AND CHARGES	5,999,968			12,896
BENEFITS	6,104,823			8,032
SUPPLIES	305,289	12,125		
OTHER SERVICES AND CHARGES	5,040,684		1	
CAPITAL OUTLAY	199,751			
TOTAL EXPENDITURES	17,650,515	12,125	1	20,928
ESTIMATED ENDING BALANCES	14,862,369	77,239	162	243,196

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

RECORDS MANAGEMENT FUND	COUNTY & DISTRICT TECHNOLOGY FUND	COURT RECORD PRESERVATION FUND	DISTRICT COURT RECORDS TECHNOLOGY FUND
23,246	6,479	9,576	16,877
6,800	150	1,790	600
<u>48</u>	<u>1</u>	<u>10</u>	<u>600</u>
6,848	151	1,800	600
9,000 742			
<u>2,000</u>	<u>151</u>	<u>1,800</u>	<u>600</u>
11,742	151	1,800	600
18,352	6,479	9,576	16,877

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

	DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION FUND	COUNTY CLERK RECORDS PRESERVATION FUND	ARCHIVE FEES FUND
ESTIMATED BEGINNING BALANCE	6,088	598,862	197,408
REVENUES			
AD VALOREM TAXES			
MOTOR VEHICLE TAXES & LICENSES			
INTERGOVERNMENTAL REVENUES			
CHARGES FOR SERVICES	600	35,324	35,000
FINES			
MISCELLANEOUS REVENUES		692	100
TOTAL REVENUES	600	36,016	35,100
EXPENDITURES			
PERSONAL SERVICES AND CHARGES			
BENEFITS			
SUPPLIES			
OTHER SERVICES AND CHARGES	600	36,016	35,100
CAPITAL OUTLAY			
TOTAL EXPENDITURES	600	36,016	35,100
ESTIMATED ENDING BALANCES	6,088	598,862	197,408

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

JUSTICE COURT TECHNOLOGY FUND	ROAD & BRIDGE FUND	FARM TO MARKET & LATERAL ROAD FUND	CHILD PROTECTIVE SERVICES FUND
100,063	7,341,004	2,149,669	157,992
	4,669,949	541,896	
	350,000		
	474,000		
4,488	354,000		
<u>512</u>	<u>216,084</u>	<u>12,718</u>	<u>30,800</u>
5,000	6,064,033	554,614	30,800
	1,635,937	83,105	
	1,854,821	126,587	
	623,468	51,627	
	764,196	467,875	58,000
<u>5,000</u>	<u>1,948,937</u>	<u>13,000</u>	<u>58,000</u>
5,000	6,827,359	742,194	58,000
100,063	6,577,678	1,962,089	130,792

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

	HEALTH FUND	AIRPORT FUND	ROAD BOND 1971	PERMANENT IMPROVEMENT FUND
ESTIMATED BEGINNING BALANCE	3,751,517	444,987	295,233	231,969
REVENUES				
AD VALOREM TAXES				
MOTOR VEHICLE TAXES & LICENSES				
INTERGOVERNMENTAL REVENUES	25,000			
CHARGES FOR SERVICES				
FINES				
MISCELLANEOUS REVENUES	<u>25,000</u>	<u>95,210</u>	<u>1,250</u>	<u>1,000</u>
TOTAL REVENUES	50,000	95,210	1,250	1,000
EXPENDITURES				
PERSONAL SERVICES AND CHARGES				
BENEFITS				
SUPPLIES				
OTHER SERVICES AND CHARGES	50,000	95,160		
CAPITAL OUTLAY		<u>50</u>	<u>1,250</u>	<u>1,000</u>
TOTAL EXPENDITURES	50,000	95,210	1,250	1,000
ESTIMATED ENDING BALANCES	3,751,517	444,987	295,233	231,969

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

JAIL IMPROVEMENT FUND	RETIREE HEALTH BENEFITS TRUST FUND	ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS	TOTAL ALL FUNDS
464	33,392,784		64,349,511
	49,000		20,834,947
			350,000
			991,502
			1,259,284
			216,084
<u>1</u>	<u>1,707,430</u>	<u>(1,776,430)</u>	<u>452,448</u>
1	1,756,430	(1,776,430)	24,104,265
	1,756,430	(1,756,430)	7,740,906
		(20,000)	8,095,005
<u>1</u>	<u> </u>	<u> </u>	<u>992,509</u>
1	1,756,430	(1,776,430)	6,531,432
464	33,392,784		2,169,740
			25,529,592
			62,924,184

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

BUDGET PAGE	DEPARTMENT	PROPOSED BUDGET
16	COUNTY JUDGE	219,657
17	COMMISSIONERS	422,657
18	COUNTY CLERK	480,433
19	VETERANS SERVICE OFFICE	149,704
20	AIRPORT	105,738
21	INFORMATION TECHNOLOGY	91,342
22	MISCELLANEOUS & NON-DEPARTMENTAL	2,787,057
23	COUNTY COURT AT LAW	460,846
24	DISTRICT COURT	184,870
25	DISTRICT CLERK	435,394
26	JUSTICE OF THE PEACE PCT. 1 & 4	244,113
27	JUSTICE OF THE PEACE PCT. 2 & 3	247,158
28	JUDICIAL	98,263
29	CRIMINAL DISTRICT ATTORNEY	718,344
30	LAWSUITS VS. COUNTY	11,000
31	ELECTIONS	60,790
32	ELECTIONS ADMINISTRATION	153,742
33	AUDITOR	303,717
34	TREASURER	253,685
35	TAX COLLECTOR AND ASSESSOR	621,613
36	BUILDING MAINTENANCE	501,216
37	FIRE PROTECTION	1,500
38-29	SHERIFF	4,069,886
40	CORRECTIONS	2,526,813
41	911 RURAL ADDRESSING	93,907
42	HIGHWAY PATROL	73,011
43	CONSTABLE PCT. 2 & 3	222,936
44	CONSTABLE PCT. 1 & 4	184,040
45	ENVIRONMENTAL PROTECTION	450,000
46	HEALTH & PAUPERS CARE	936,059
47	LIBRARY	395,442
48	YOUTH PROGRAMS	17,000
49	AGRICULTURE EXTENSION SERVICE	128,582
	TOTAL GENERAL FUND	17,650,515

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

BUDGET PAGE	DEPARTMENT	PROPOSED BUDGET
50	LAW LIBRARY	12,125
51	JUVENILE DELINQUENCY	1
52	COURTHOUSE SECURITY	20,928
53	RECORDS MANAGEMENT - DISTRICT CLERK	11,742
54	COUNTY & DISTRICT COURT TECHNOLOGY FUND	151
55	COURT RECORD PRESERVATION FUND	1,800
56	DISTRICT COURT RECORDS TECHNOLOGY FUND	600
57	DISTRICT CLERK REC MGT & PRESERVATION FUND	600
58	COUNTY CLERK RECORDS PRESERVATION	36,016
59	ARCHIVE FEES	35,100
60	JUSTICE COURT TECHNOLOGY	5,000
62	ROAD & BRIDGE PRECINCT #1	1,787,900
63	ROAD & BRIDGE PRECINCT #2	1,618,775
64	ROAD & BRIDGE PRECINCT #3	1,535,761
65	ROAD & BRIDGE PRECINCT #4	1,884,923
66	F.M. & LATERAL ROAD MAINTENANCE	742,194
67	CHILD PROTECTIVE SERVICES	58,000
68	HEALTH FUND - INDIGENT HEALTH CARE	50,000
69	AIRPORT	95,210
70	ROAD BOND 1971 FUND - R.O.W. & UTILITY ADJ.	1,250
71	PERMANENT IMPROVEMENT	1,000
72	JAIL IMPROVEMENT	1
73	RETIREE HEALTH BENEFITS TRUST	<u>1,756,430</u>
	TOTAL ALL OTHER FUNDS	9,655,507
	ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS	<u>(1,776,430)</u>
	GRAND TOTAL BUDGETED EXPENDITURES	<u><u>25,529,592</u></u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ORIGINAL BUDGET 2020	PROPOSED BUDGET 2021	BUDGET ADOPTED BY COMMISSIONERS COURT 2021
RECEIPTS						
AD VALOREM TAXES	20,649,394	19,970,452	20,788,517	20,935,279	20,834,947	
MOTOR VEHICLE TAXES & LICENSES	347,115	360,000	334,557	350,000	350,000	
INTERGOVERNMENTAL RECEIPTS	624,255	771,152	697,250	570,937	991,502	
CHARGES FOR SERVICES	951,470	1,054,778	1,101,839	938,211	1,259,204	
FINES	417,917	446,306	401,396	354,000	216,084	
MISCELLANEOUS	6,584,637	3,549,456	5,426,403	1,525,750	452,448	
TOTAL RECEIPTS	29,574,788	26,152,144	28,749,962	24,674,177	24,104,265	
EXPENDITURES						
PERSONAL SERVICES (SALARIES & WAGES)	7,100,915	6,781,009	6,944,028	7,567,611	7,740,906	
BENEFITS	10,758,931	8,191,338	8,449,090	7,934,440	8,095,005	
SUPPLIES	820,668	816,155	886,288	993,009	992,509	
OTHER SERVICES AND CHARGES	5,578,168	4,817,107	5,725,879	7,218,521	6,531,432	
CAPITAL OUTLAY & CONSTRUCTION	2,101,399	2,078,008	2,214,507	1,833,594	2,169,740	
DEBT SERVICE	-	-	-	-	-	
TOTAL EXPENDITURES	26,360,081	22,683,617	24,219,792	25,547,175	25,529,592	

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

	GENERAL FUND	ROAD & BRIDGE FUND	F.M. AND LATERAL ROAD	TOTAL
ASSESSED VALUE	3,843,642,304	3,843,642,304	3,843,642,304	
LESS: VALUE OF EXEMPTIONS FOR HOMESTEAD, ELDERLY, DISABLED VETERANS, AND, FREEZE TAXABLE, ETC.	268,561,620	268,561,620	278,537,850	
TAXABLE VALUE FOR EACH	3,575,080,684	3,575,080,684	3,565,104,454	
TAX RATES FOR 2021 BUDGET YEAR	0.4600	0.1375	0.0160	0.6135
AD VALOREM TAXES TO BE LEVIED FOR EACH TAX	16,445,371	4,915,736	570,417	21,931,524
LESS: ESTIMATED UNCOLLECTIBLES & CHARGES 2021 BUDGET YEAR LEVY	209,439	86,517	10,039	385,995
LESS: ESTIMATED DISCOUNTS FOR EARLY PAYMENT OF 2021 BUDGET YEAR LEVY	296,017	88,483	10,268	394,768
LESS: ESTIMATED DELINQUENT TAXES, 2021 BUDGET YEAR LEVY	483,494	144,523	16,770	644,787
PLUS: ESTIMATED COLLECTIONS OF PRIOR YEARS DELINQUENT TAXES, PENALTIES, INTEREST	246,681	73,736	8,556	329,973
TOTAL ESTIMATED CASH COLLECTION OF AD VALOREM TAXES, 2021 BUDGET YEAR	15,623,102	4,669,949	541,896	20,834,947

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

TAX ROLL YEARS	2011	2012	2013	2014
TAX RATES				
GENERAL FUND	0.29650	0.32210	0.3507	0.3348
REGULAR ROAD & BRIDGE	0.11780	0.12490	0.1335	0.1210
SPECIAL ROAD & BRIDGE	-	-	-	-
FARM TO MARKET & LATERAL ROAD	0.01310	0.01410	0.0152	0.0136
TOTAL OPERATING TAX RATE	0.42740	0.46110	0.4994	0.4694
DEBT SERVICE LEVY	-	-	-	-
TOTAL TAX RATE	0.42740	0.46110	0.4994	0.4694
ASSESSED VALUATION - TAXABLE	4,288,895,266	4,013,489,178	3,846,931,726	4,370,010,636
AD VALOREM TAXES LEVIED	18,757,346	19,264,186	21,378,495	21,460,930
COLLECTIONS, DISCOUNTS, ADJUST. CURRENT LEVY	18,339,364	18,740,914	20,839,267	20,940,280
PERCENT LEVY COLLECTED, DISCOUNTED & ADJUST.	97.77	97.28	97.48	97.57
DELINQ. TAX COLLECTIONS, PENALTIES & INTEREST, & REFUNDS	409,870	398,573	456,412	486,491
TOTAL TAX COLLECTIONS, DISCOUNTS & ADJUST.	18,644,595	18,996,645	21,145,315	21,426,982
PERCENT COLLECTED, DISCOUNTED & ADJUST.	99.40	98.61	98.91	99.84
OUTSTANDING DELINQUENT TAXES	896,333	1,021,032	1,103,848	1,138,007

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

2015	2016	2017	2018	2019	BUDGET YEAR 2021 TAX ROLL YEAR 2020
0.3473	0.4367	0.4473	0.4578	0.4202	0.4600
0.1225	0.1455	0.1349	0.1335	0.1160	0.1375
-	-	-	-	-	-
0.0139	0.0161	0.0161	0.0167	0.0152	0.0160
0.4837	0.5983	0.5983	0.6080	0.5514	0.6135
-	-	-	-	-	-
0.4837	0.5983	0.5983	0.6080	0.5514	0.6135
4,331,139,823	3,425,290,417	3,355,981,305	3,311,695,722	3,984,233,407	3,575,080,684
21,338,275	21,149,892	20,076,037	21,083,217	21,624,075	21,931,524
20,783,808	20,456,482	19,078,999	20,193,930	20,255,868	20,505,974
97.40	96.72	95.03	95.78	93.67	93.50
429,004	411,796	590,499	195,371	241,721	328,973
21,212,812	20,868,278	19,669,498	20,389,301	20,497,589	20,834,947
99.41	98.67	97.98	96.71	94.79	95.00
1,263,470	1,545,084	1,951,623	1,074,122	865,397	

**PANOLA COUNTY, TEXAS
STATEMENT OF INDEBTEDNESS**

CLASSIFICATION AND ISSUES	DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT RETIRED
NONE				

**PANOLA COUNTY, TEXAS
DEBT SERVICE REQUIREMENTS**

YEAR	PRINCIPAL	INTEREST	TOTAL	INTEREST RATE
NONE				

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**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**



<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
310 - TAX RECEIPTS				
100-310-41101	CURRENT PROPERTY TAX LEVY	15,363,968	15,697,065	15,376,421
100-310-41102	DELINQUENT PROPERTY TAX LEVY	289,374	257,990	246,681
310 - TAX RECEIPTS Totals:		15,653,342	15,955,055	15,623,102
330 - INTERGOVERNMENTAL RECEIPTS				
100-330-41011	TAX COLLECTING CHARGE SCHOOLS	120,206	120,206	120,206
100-330-41021	TAX COLLECTING CHARGE CITIES	8,300	8,300	12,475
100-330-41050	CITY PUBLIC LIBRARY	171,625	171,625	170,821
100-330-41055	HOUSING PRISONERS	32,160	-	-
100-330-41060	LAW ENFORCEMENT OFFICER STANDARD	5,814	6,000	6,000
100-330-41090	STATE JUDICIAL	87,204	85,166	84,000
100-330-41130	STATE VOTER REGISTRATION	3,758	-	-
100-330-41150	EXPOSITION BUILDING	2,757	-	-
100-330-41165	SAVNS PROGRAM	1,617	6,468	-
100-330-41170	INDIGENT DEFENSE SERVICES GRANT	23,009	27,000	20,000
100-330-41180	FERAL HOG GRANT	7,500	-	-
100-330-41186	STATE 911	42,299	30,000	30,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		506,249	454,765	443,502
340 - CHARGES FOR SERVICES				
100-340-41000	COUNTY JUDGE	8,295	6,000	6,000
100-340-42002	COUNTY SHERIFF	23,691	20,000	20,000
100-340-44000	COUNTY CLERK	210,585	174,000	176,000
100-340-45004	TAX ASSESSOR COLLECTOR	423,783	379,000	400,000
100-340-46000	DISTRICT ATTORNEY	2,008	1,000	1,000
100-340-47000	DISTRICT CLERK	57,451	35,000	35,000
100-340-49000	COUNTY TREASURER	17,525	18,000	18,000
100-340-49500	JUSTICE OF THE PEACE FEES	129,786	133,100	133,100
340 - CHARGES FOR SERVICES Totals:		873,124	766,100	789,100
360 - MISCELLANEOUS REVENUES				
100-360-41001	INTEREST EARNINGS	501,140	438,101	184,280
100-360-41020	MISCELLANEOUS REVENUE	481,085	197,681	122,204
100-360-41025	TAX ABATEMENT REVENUE	1,000,000	-	-
100-360-41030	FAMILY PROTECTION FEE	1,757	2,000	2,000
100-360-41041	VITAL ARCHIVE - COUNTY CLERK	1,056	-	500
100-360-41051	JUDICIARY SUPPORT FEE	1,565	-	1,000
100-360-41062	TIME PAYMENT EFTIC	1,121	-	500
100-360-41080	C/C CIVIL GUARDIANSHIP	1,980	-	1,000
100-360-41100	HOSPITAL COLLECTIONS	478	-	-
100-360-41112	CHILD ABUSE PREVENTION	36	-	-
100-360-41114	CHILD SAFETY FEE	35,267	34,000	34,000
100-360-41164	MISCELLANEOUS UNCLAIMED FUNDS	572	-	-
100-360-41190	CLC JUSTICE OF THE PEACE FEES	-	-	7,000
360 - MISCELLANEOUS REVENUES Totals:		2,026,055	671,782	352,484
100-GENERAL FUND Revenue Totals:		19,058,770	17,847,702	17,208,188

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
400 - COUNTY JUDGE				
510 - PERSONAL SERVICES				
100-400-51010	ELECTED OFFICIALS	68,151	70,196	70,196
100-400-51030	ADMINISTRATIVE ASSISTANT	44,620	45,959	45,959
510 - PERSONAL SERVICES Totals:		<u>112,771</u>	<u>116,155</u>	<u>116,155</u>
520 - BENEFITS				
100-400-52010	SOCIAL SECURITY TAXES	8,289	8,886	8,886
100-400-52020	GROUP MEDICAL & LIFE INSURANCE	27,844	29,000	27,022
100-400-52030	RETIREMENT & DEATH BENEFITS	27,065	27,889	27,901
100-400-52040	WORKERS COMPENSATION	250	439	439
100-400-52060	UNEMPLOYMENT INSURANCE	103	207	100
100-400-52070	OTHER POST EMPLOYMENT BENEFITS	25,272	22,534	32,454
520 - BENEFITS Totals:		<u>88,823</u>	<u>88,955</u>	<u>96,802</u>
530 - SUPPLIES				
100-400-53100	OFFICE SUPPLIES & REPAIRS	643	750	750
530 - SUPPLIES Totals:		<u>643</u>	<u>750</u>	<u>750</u>
540 - OTHER SERVICES AND CHARGES				
100-400-54200	COMMUNICATION TELEPHONE	8	400	400
100-400-54270	CONFERENCES AND DUES	1,996	5,000	5,000
100-400-54990	MISCELLANEOUS	19	100	100
540 - OTHER SERVICES AND CHARGES Totals:		<u>2,023</u>	<u>5,500</u>	<u>5,500</u>
550 - CAPITAL OUTLAY				
100-400-55270	FURNITURE & EQUIPMENT	2,710	450	450
550 - CAPITAL OUTLAY Totals:		<u>2,710</u>	<u>450</u>	<u>450</u>
400 - COUNTY JUDGE Totals:		<u>206,969</u>	<u>211,810</u>	<u>219,657</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

Account Number	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
401 - COMMISSIONERS				
	510 - PERSONAL SERVICES			
100-401-51010	ELECTED OFFICIALS	220,304	226,916	226,916
	510 - PERSONAL SERVICES Totals:	220,304	226,916	226,916
	520 - BENEFITS			
100-401-52010	SOCIAL SECURITY TAXES	15,375	17,360	17,360
100-401-52020	GROUP MEDICAL & LIFE INSURANCE	55,688	58,000	54,044
100-401-52030	RETIREMENT & DEATH BENEFITS	52,873	54,483	54,506
100-401-52040	WORKERS COMPENSATION	686	1,080	1,080
100-401-52070	OTHER POST EMPLOYMENT BENEFITS	49,370	44,022	63,401
	520 - BENEFITS Totals:	173,992	174,945	190,391
	540 - OTHER SERVICES AND CHARGES			
100-401-54200	COMMUNICATION TELEPHONE	0	100	100
100-401-54270	CONFERENCES AND DUES	4,462	5,000	5,000
100-401-54990	MISCELLANEOUS	-	100	100
	540 - OTHER SERVICES AND CHARGES Totals:	4,462	5,200	5,200
	550 - CAPITAL OUTLAY			
100-401-55270	FURNITURE & EQUIPMENT	-	150	150
	550 - CAPITAL OUTLAY Totals:	-	150	150
401 - COMMISSIONERS Totals:		398,758	407,211	422,657

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

Account Number	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
403 - COUNTY CLERK				
510 - PERSONAL SERVICES				
100-403-51010	ELECTED OFFICIALS	55,076	56,729	56,729
100-403-51040	DEPUTIES	117,271	137,562	137,037
	510 - PERSONAL SERVICES Totals:	<u>172,347</u>	<u>194,291</u>	<u>193,766</u>
520 - BENEFITS				
100-403-52010	SOCIAL SECURITY TAXES	11,291	14,864	14,824
100-403-52020	GROUP MEDICAL & LIFE INSURANCE	60,337	72,500	67,555
100-403-52030	RETIREMENT & DEATH BENEFITS	41,363	46,649	46,543
100-403-52040	WORKERS COMPENSATION	429	453	453
100-403-52060	UNEMPLOYMENT INSURANCE	270	665	275
100-403-52070	OTHER POST EMPLOYMENT BENEFITS	38,623	37,693	54,139
	520 - BENEFITS Totals:	<u>152,312</u>	<u>172,824</u>	<u>183,789</u>
530 - SUPPLIES				
100-403-53100	OFFICE SUPPLIES & REPAIRS	8,943	10,000	10,000
	530 - SUPPLIES Totals:	<u>8,943</u>	<u>10,000</u>	<u>10,000</u>
540 - OTHER SERVICES AND CHARGES				
100-403-54200	COMMUNICATION TELEPHONE	375	500	500
100-403-54270	CONFERENCES AND DUES	3,660	3,000	3,000
100-403-54360	RENTALS MICROFILMING & INDEXING	80,908	76,000	76,000
100-403-54620	COPY MACHINE RENTALS & SUPPLIES	2,793	5,000	5,000
100-403-54990	MISCELLANEOUS	74	250	250
	540 - OTHER SERVICES AND CHARGES Totals:	<u>87,811</u>	<u>84,750</u>	<u>84,750</u>
550 - CAPITAL OUTLAY				
100-403-55270	FURNITURE & EQUIPMENT	7,313	8,128	8,128
	550 - CAPITAL OUTLAY Totals:	<u>7,313</u>	<u>8,128</u>	<u>8,128</u>
403 - COUNTY CLERK Totals:		<u>428,726</u>	<u>469,993</u>	<u>480,433</u>

DEPUTIES
(1) @ 37,752
(3) @ 33,095
TOTAL DEPUTIES = 137,037

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
405 - VETERANS SERVICE OFFICE				
510 - PERSONAL SERVICES				
100-405-51020	APPOINTED OFFICIAL	39,885	41,082	41,082
100-405-51050	SECRETARIES	32,113	33,222	33,095
	510 - PERSONAL SERVICES Totals:	<u>71,998</u>	<u>74,304</u>	<u>74,177</u>
520 - BENEFITS				
100-405-52010	SOCIAL SECURITY TAXES	5,381	5,685	5,675
100-405-52020	GROUP MEDICAL & LIFE INSURANCE	27,835	29,000	27,022
100-405-52030	RETIREMENT & DEATH BENEFITS	17,279	17,841	17,818
100-405-52040	WORKERS COMPENSATION	164	216	216
100-405-52060	UNEMPLOYMENT INSURANCE	166	288	120
100-405-52070	OTHER POST EMPLOYMENT BENEFITS	16,135	14,415	20,726
	520 - BENEFITS Totals:	<u>66,959</u>	<u>67,445</u>	<u>71,577</u>
530 - SUPPLIES				
100-405-53100	OFFICE SUPPLIES & REPAIRS	194	400	400
	530 - SUPPLIES Totals:	<u>194</u>	<u>400</u>	<u>400</u>
540 - OTHER SERVICES AND CHARGES				
100-405-54200	COMMUNICATION TELEPHONE	22	300	300
100-405-54270	CONFERENCES AND DUES	1,978	2,000	2,000
100-405-54860	PROGRAMMING & COMPUTER SERVICES	750	800	800
100-405-54990	MISCELLANEOUS	-	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	<u>2,750</u>	<u>3,300</u>	<u>3,300</u>
550 - CAPITAL OUTLAY				
100-405-55270	FURNITURE & EQUIPMENT	2,964	250	250
	550 - CAPITAL OUTLAY Totals:	<u>2,964</u>	<u>250</u>	<u>250</u>
405 - VETERANS SERVICE OFFICE Totals:		<u>144,866</u>	<u>145,699</u>	<u>149,704</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
407 - AIRPORT				
510 - PERSONAL SERVICES				
100-407-51160	AIRPORT MANAGER	40,883	42,277	42,115
100-407-51650	TRAVEL ALLOWANCE	1,200	1,200	1,200
	510 - PERSONAL SERVICES Totals:	42,083	43,477	43,315
520 - BENEFITS				
100-407-52010	SOCIAL SECURITY TAXES	3,104	3,326	3,314
100-407-52020	GROUP MEDICAL & LIFE INSURANCE	13,922	14,500	13,511
100-407-52030	RETIREMENT & DEATH BENEFITS	10,100	10,439	10,405
100-407-52040	WORKERS COMPENSATION	300	1,263	1,263
100-407-52060	UNEMPLOYMENT INSURANCE	97	211	100
100-407-52070	OTHER POST EMPLOYMENT BENEFITS	9,431	8,435	8,435
	520 - BENEFITS Totals:	36,954	38,174	37,028
530 - SUPPLIES				
100-407-53100	OFFICE SUPPLIES & REPAIRS	104	1,500	1,500
100-407-53560	REPAIR AND MAINTENANCE SUPPLIES	521	1,400	1,400
	530 - SUPPLIES Totals:	624	2,900	2,900
540 - OTHER SERVICES AND CHARGES				
100-407-54150	PROFESSIONAL SERVICES	3,896	3,000	3,000
100-407-54200	COMMUNICATION TELEPHONE	1,672	1,700	1,700
100-407-54430	UTILITIES	12,810	12,945	12,945
100-407-54480	CONTRACTOR SERVICES	1,417	3,000	3,000
100-407-54610	RENTALS & LEASES	1,332	1,800	1,800
	540 - OTHER SERVICES AND CHARGES Totals:	21,126	22,445	22,445
550 - CAPITAL OUTLAY				
100-407-55270	FURNITURE & EQUIPMENT	-	50	50
	550 - CAPITAL OUTLAY Totals:	-	50	50
407 - AIRPORT Totals:		100,787	107,046	105,738

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
408 - INFORMATION TECHNOLOGY DEPARTMENT				
	510 - PERSONAL SERVICES			
100-408-51020	IT COORDINATOR	-	-	50,000
	510 - PERSONAL SERVICES Totals:	-	-	50,000
	520 - BENEFITS			
100-408-52010	SOCIAL SECURITY	-	-	1
100-408-52020	GROUP MEDICAL	-	-	13,511
100-408-52030	RETIREMENT & DEATH BENEFITS	-	-	12,010
100-408-52040	WORKERS COMPENSATION	-	-	250
100-408-52060	UNEMPLOYMENT INSURANCE	-	-	100
100-408-52070	OTHER POST EMPLOYMENT BENEFITS	-	-	13,970
	520 - BENEFITS Totals:	-	-	39,842
	530 - SUPPLIES			
100-408-53100	OFFICE SUPPLIES	-	-	500
	530 - SUPPLIES Totals:	-	-	500
	550 - CAPITAL OUTLAY			
100-408-55270	FURNITURE & EQUIPMENT	-	-	1,000
	550 - CAPITAL OUTLAY Totals:	-	-	1,000
	408 - INFORMATION TECHNOLOGY DEPARTMENT Totals:	-	-	91,342

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
409 - MISC & NON DEPARTMENTAL				
510 - PERSONAL SERVICES				
100-409-51020	IT COORDINATOR	36,027	46,800	-
100-409-51120	EMERGENCY MANAGEMENT COORDINATOR	5,556	6,000	6,000
100-409-51800	BENEFITS TERMINATION PAY	52,022	12,000	12,000
	510 - PERSONAL SERVICES Totals:	93,605	64,800	18,000
520 - BENEFITS				
100-409-52010	SOCIAL SECURITY TAXES	7,157	4,958	4,958
100-409-52020	GROUP MEDICAL & LIFE INSURANCE	4,516	-	-
100-409-52030	RETIREMENT & DEATH BENEFITS	22,465	15,559	15,559
100-409-52040	WORKERS COMPENSATION	192	900	900
100-409-52060	UNEMPLOYMENT INSURANCE	210	19,000	5,000
100-409-52070	OTHER POST EMPLOYMENT BENEFITS	12,903	3,492	3,492
100-409-52130	OPTIONAL RETIREMENT CONTRIBUTION	550,000	550,000	550,000
100-409-52140	RETIREE MEDICAL INS TRUST CONTRIB	150,000	150,000	150,000
	520 - BENEFITS Totals:	747,445	743,909	729,909
540 - OTHER SERVICES AND CHARGES				
100-409-54010	OUTSIDE AUDIT	31,767	36,000	60,000
100-409-54060	APPRAISAL DISTRICT	257,904	290,000	290,000
100-409-54070	ECONOMIC DEVELOPMENT/ CHAMBER OF	107,297	14,300	14,300
100-409-54071	ECONOMIC DEVELOPMENT MATCH (ETEDD)	3,889	3,400	3,900
100-409-54080	CONTINGENCY	621,536	225,913	400,000
100-409-54101	COMPUTER SERVICES & SUPPLIES	500,943	556,652	550,184
100-409-54110	DUES MEMBERSHIP & FEES STATE & NA	7,092	7,700	7,700
100-409-54120	INSURANCE/ LIAB FIRE ETC	331,526	410,000	405,500
100-409-54150	PROFESSIONAL SERVICES	52,385	100,000	76,000
100-409-54200	COMMUNICATION TELEPHONE	68,348	80,000	75,000
100-409-54250	EMERGENCY MANAGEMENT	13,049	5,000	5,000
100-409-54300	ADVERTISING & PUBLICATIONS	8,655	10,000	10,000
100-409-54420	POSTAGE	39,552	60,000	42,000
100-409-54490	PHYSICALS & DRUG SCREEN TESTING	6,389	4,000	6,000
100-409-54550	SOIL & CONSERVATION DIST CONTRAC	2,000	2,000	2,000
100-409-54620	COPY MACHINE RENTALS & SUPPLIES	22,358	24,000	24,000
100-409-54870	ANIMAL CONTROL	45,636	48,000	48,000
100-409-54900	HISTORICAL MARKERS	-	1,000	1,000
100-409-54910	HISTORICAL COMMISSION	2,477	6,564	6,564
100-409-54940	LOSS CONTROL	-	1,000	500
100-409-54990	MISCELLANEOUS	2,175	4,500	4,500
	540 - OTHER SERVICES AND CHARGES Totals:	2,124,977	1,890,029	2,032,148
550 - CAPITAL OUTLAY				
100-409-55270	FURNITURE & EQUIPMENT	10,682	7,000	7,000
	550 - CAPITAL OUTLAY Totals:	10,682	7,000	7,000
409 - MISC & NON DEPARTMENTAL Totals:		3,280,447	2,705,738	2,787,057

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
426 - COUNTY COURT AT LAW				
510 - PERSONAL SERVICES				
100-426-51010	ELECTED OFFICIALS	152,000	190,400	190,400
100-426-51100	COURT REPORTER	62,474	64,349	64,349
100-426-51180	COURT COORDINATOR	6,000	6,180	6,180
	510 - PERSONAL SERVICES Totals:	220,474	260,929	260,929
520 - BENEFITS				
100-426-52010	SOCIAL SECURITY TAXES	15,566	19,732	19,962
100-426-52020	GROUP MEDICAL & LIFE INSURANCE	28,054	29,000	27,022
100-426-52030	RETIREMENT & DEATH BENEFITS	52,914	61,930	62,676
100-426-52040	WORKERS COMPENSATION	496	1,243	1,243
100-426-52060	UNEMPLOYMENT INSURANCE	157	343	150
100-426-52070	OTHER POST EMPLOYMENT BENEFITS	49,408	50,039	72,904
	520 - BENEFITS Totals:	146,595	162,287	183,957
530 - SUPPLIES				
100-426-53100	OFFICE SUPPLIES & REPAIRS	2,540	1,200	1,200
100-426-53120	LAW BOOKS	1,536	10,000	10,000
	530 - SUPPLIES Totals:	4,076	11,200	11,200
540 - OTHER SERVICES AND CHARGES				
100-426-54170	VISITING JUDGES	133	500	500
100-426-54200	COMMUNICATION TELEPHONE	1	550	550
100-426-54270	CONFERENCES AND DUES	199	1,000	1,000
100-426-54990	MISCELLANEOUS	-	210	210
	540 - OTHER SERVICES AND CHARGES Totals:	333	2,260	2,260
550 - CAPITAL OUTLAY				
100-426-55270	FURNITURE & EQUIPMENT	2,258	2,500	2,500
	550 - CAPITAL OUTLAY Totals:	2,258	2,500	2,500
426 - COUNTY COURT AT LAW Totals:		376,736	439,176	460,846

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
435 - DISTRICT COURT				
510 - PERSONAL SERVICES				
100-435-51010	ELECTED OFFICIALS	9,000	9,000	9,000
100-435-51100	COURT REPORTER	35,829	36,904	37,500
100-435-51180	ADMINISTRATOR/SECRETARY	40,696	41,917	41,917
	510 - PERSONAL SERVICES Totals:	85,525	87,821	88,417
520 - BENEFITS				
100-435-52010	SOCIAL SECURITY TAXES	5,952	6,719	6,764
100-435-52020	GROUP MEDICAL & LIFE INSURANCE	27,625	29,000	27,022
100-435-52030	RETIREMENT & DEATH BENEFITS	20,526	21,086	21,238
100-435-52040	WORKERS COMPENSATION	195	450	450
100-435-52060	UNEMPLOYMENT INSURANCE	176	383	100
100-435-52070	OTHER POST EMPLOYMENT BENEFITS	17,149	15,292	24,704
	520 - BENEFITS Totals:	71,623	72,930	80,278
530 - SUPPLIES				
100-435-53100	OFFICE SUPPLIES & REPAIRS	1,454	1,943	3,000
100-435-53120	LAW BOOKS	1,824	3,500	3,500
	530 - SUPPLIES Totals:	3,279	5,443	6,500
540 - OTHER SERVICES AND CHARGES				
100-435-54120	INSURANCE/LIAB FIRE ETC.	-	1,500	1,500
100-435-54150	PROFESSIONAL SERVICES	-	500	500
100-435-54160	VISITING COURT REPORTER	-	500	500
100-435-54200	COMMUNICATION TELEPHONE	371	875	875
100-435-54270	CONFERENCES AND DUES	2,133	2,000	2,000
100-435-54990	MISCELLANEOUS	-	300	300
	540 - OTHER SERVICES AND CHARGES Totals:	2,504	5,675	5,675
550 - CAPITAL OUTLAY				
100-435-55270	FURNITURE & EQUIPMENT	2,438	5,057	4,000
	550 - CAPITAL OUTLAY Totals:	2,438	5,057	4,000
435 - DISTRICT COURT Totals:		165,369	176,926	184,870

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
450 - DISTRICT CLERK				
510 - PERSONAL SERVICES				
100-450-51010	ELECTED OFFICIALS	55,076	56,729	56,729
100-450-51040	DEPUTIES	125,118	137,562	137,037
	510 - PERSONAL SERVICES Totals:	180,194	194,291	193,766
520 - BENEFITS				
100-450-52010	SOCIAL SECURITY TAXES	13,009	14,864	14,824
100-450-52020	GROUP MEDICAL & LIFE INSURANCE	67,292	72,500	67,555
100-450-52030	RETIREMENT & DEATH BENEFITS	43,246	46,649	46,543
100-450-52040	WORKERS COMPENSATION	429	753	753
100-450-52060	UNEMPLOYMENT INSURANCE	288	665	686
100-450-52070	OTHER POST EMPLOYMENT BENEFITS	40,381	37,693	54,139
	520 - BENEFITS Totals:	164,644	173,124	184,500
530 - SUPPLIES				
100-450-53100	OFFICE SUPPLIES & REPAIRS	9,044	12,650	13,000
	530 - SUPPLIES Totals:	9,044	12,650	13,000
540 - OTHER SERVICES AND CHARGES				
100-450-54200	COMMUNICATION TELEPHONE	381	400	400
100-450-54270	CONFERENCES AND DUES	1,413	2,000	2,000
100-450-54361	PRESERVATION & RESTORATION	29,294	35,800	35,800
100-450-54990	MISCELLANEOUS	81	300	300
	540 - OTHER SERVICES AND CHARGES Totals:	31,169	38,500	38,500
550 - CAPITAL OUTLAY				
100-450-55270	FURNITURE & EQUIPMENT	10,053	5,978	5,628
	550 - CAPITAL OUTLAY Totals:	10,053	5,978	5,628
450 - DISTRICT CLERK Totals:		395,103	424,543	435,394

DEPUTIES
(1) @ 37,752
(3) @ 33,095
TOTAL DEPUTIES = 137,037

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

Account Number	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
455 - JUSTICE OF THE PEACE PCT 1 & 4				
510 - PERSONAL SERVICES				
100-455-51010	ELECTED OFFICIALS	55,076	56,729	56,729
100-455-51050	SECRETARIES	43,983	49,833	49,643
	510 - PERSONAL SERVICES Totals:	<u>99,059</u>	<u>106,562</u>	<u>106,372</u>
520 - BENEFITS				
100-455-52010	SOCIAL SECURITY TAXES	7,236	8,152	8,138
100-455-52020	GROUP MEDICAL & LIFE INSURANCE	33,646	36,250	33,778
100-455-52030	RETIREMENT & DEATH BENEFITS	23,774	25,586	25,551
100-455-52040	WORKERS COMPENSATION	235	701	701
100-455-52060	UNEMPLOYMENT INSURANCE	101	584	102
100-455-52070	OTHER POST EMPLOYMENT BENEFITS	22,199	20,673	29,721
	520 - BENEFITS Totals:	<u>87,192</u>	<u>91,946</u>	<u>97,991</u>
530 - SUPPLIES				
100-455-53100	OFFICE SUPPLIES & REPAIRS	3,507	3,750	3,750
	530 - SUPPLIES Totals:	<u>3,507</u>	<u>3,750</u>	<u>3,750</u>
540 - OTHER SERVICES AND CHARGES				
100-455-54150	PROFESSIONAL SERVICES	26,856	30,000	30,000
100-455-54200	COMMUNICATION TELEPHONE	368	500	500
100-455-54260	TRAVEL	779	1,000	1,000
100-455-54270	CONFERENCES AND DUES	2,376	3,800	3,800
100-455-54990	MISCELLANEOUS	-	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	<u>30,378</u>	<u>35,500</u>	<u>35,500</u>
550 - CAPITAL OUTLAY				
100-455-55270	FURNITURE & EQUIPMENT	-	500	500
	550 - CAPITAL OUTLAY Totals:	<u>-</u>	<u>500</u>	<u>500</u>
455 - JUSTICE OF THE PEACE PCT 1 & 4 Totals:		<u>220,135</u>	<u>238,258</u>	<u>244,113</u>

(1) @ 33,095
(1) @ 16,548
TOTAL SECRETARIES = 49,643

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
457 - JUSTICE OF THE PEACE PCT 2 & 3				
510 - PERSONAL SERVICES				
100-457-51010	ELECTED OFFICIALS	55,076	56,729	56,729
100-457-51050	SECRETARIES	48,170	49,833	49,643
	510 - PERSONAL SERVICES Totals:	103,246	106,562	106,372
520 - BENEFITS				
100-457-52010	SOCIAL SECURITY TAXES	7,423	8,152	8,138
100-457-52020	GROUP MEDICAL & LIFE INSURANCE	34,805	36,250	33,778
100-457-52030	RETIREMENT & DEATH BENEFITS	24,779	25,586	25,551
100-457-52040	WORKERS COMPENSATION	235	701	701
100-457-52060	UNEMPLOYMENT INSURANCE	111	584	102
100-457-52070	OTHER POST EMPLOYMENT BENEFITS	23,137	20,673	29,721
	520 - BENEFITS Totals:	90,490	91,946	97,991
530 - SUPPLIES				
100-457-53100	OFFICE SUPPLIES & REPAIRS	6,673	5,500	5,500
100-457-53130	COMPUTER REPLACEMENT PARTS	-	500	500
	530 - SUPPLIES Totals:	6,673	6,000	6,000
540 - OTHER SERVICES AND CHARGES				
100-457-54150	PROFESSIONAL SERVICES	21,179	30,000	30,000
100-457-54200	COMMUNICATION TELEPHONE	360	600	600
100-457-54260	TRAVEL	1,033	2,000	2,000
100-457-54270	CONFERENCES AND DUES	1,849	3,500	3,500
100-457-54990	MISCELLANEOUS	-	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	24,421	36,300	36,300
550 - CAPITAL OUTLAY				
100-457-55270	FURNITURE & EQUIPMENT	408	495	495
	550 - CAPITAL OUTLAY Totals:	408	495	495
457 - JUSTICE OF THE PEACE PCT 2 & 3 Totals:		225,238	241,303	247,158

(1) @ 33,095
(1) @ 16,548
TOTAL SECRETARIES - 49,643

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
465 - JUDICIAL				
510 - PERSONAL SERVICES				
100-465-51300	BAILIFF AND SECURITY	28,175	35,486	35,214
	510 - PERSONAL SERVICES Totals:	<u>28,175</u>	<u>35,486</u>	<u>35,214</u>
520 - BENEFITS				
100-465-52010	SOCIAL SECURITY TAXES	1,798	2,715	2,694
100-465-52020	GROUP MEDICAL & LIFE INSURANCE	12,763	14,500	13,511
100-465-52030	RETIREMENT & DEATH BENEFITS	6,762	8,521	8,459
100-465-52040	WORKERS COMPENSATION	530	826	826
100-465-52060	UNEMPLOYMENT INSURANCE	65	161	100
100-465-52070	OTHER POST EMPLOYMENT BENEFITS	6,314	6,885	9,839
	520 - BENEFITS Totals:	<u>28,232</u>	<u>33,608</u>	<u>35,429</u>
540 - OTHER SERVICES AND CHARGES				
100-465-54140	JURORS DISTRICT & COUNTY	21,768	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:	<u>21,768</u>	<u>27,620</u>	<u>27,620</u>
465 - JUDICIAL Totals:		<u>78,174</u>	<u>96,714</u>	<u>98,263</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
477 - CRIMINAL DISTRICT ATTORNEY				
510 - PERSONAL SERVICES				
100-477-51010	ELECTED OFFICIALS	14,423	15,000	15,000
100-477-51020	APPOINTED OFFICIALS	133,568	176,130	87,500
100-477-51030	ADMINISTRATIVE ASSISTANT	41,593	43,010	42,846
100-477-51050	SECRETARIES	94,985	99,666	99,285
100-477-51640	COURT COORDINATOR & SPECIALIST	45,263	46,622	46,622
510 - PERSONAL SERVICES Totals:		329,832	380,428	291,253
520 - BENEFITS				
100-477-52010	SOCIAL SECURITY TAXES	26,000	31,621	24,562
100-477-52020	GROUP MEDICAL & LIFE INSURANCE	90,775	101,500	81,066
100-477-52030	RETIREMENT & DEATH BENEFITS	86,347	110,224	77,121
100-477-52040	WORKERS COMPENSATION	1,391	2,767	2,767
100-477-52060	UNEMPLOYMENT INSURANCE	794	1,486	615
100-477-52070	OTHER POST EMPLOYMENT BENEFITS	77,394	85,935	85,210
520 - BENEFITS Totals:		282,700	333,533	271,341
530 - SUPPLIES				
100-477-53100	OFFICE SUPPLIES & REPAIRS	7,043	7,000	7,000
100-477-53120	LAW BOOKS	17,834	11,000	11,000
530 - SUPPLIES Totals:		24,877	18,000	18,000
540 - OTHER SERVICES AND CHARGES				
100-477-54120	INSURANCE	4,737	4,000	4,000
100-477-54150	PROFESSIONAL SERVICES	50,785	233,000	75,000
100-477-54180	WITNESS EXPENSE	42,382	35,000	40,000
100-477-54200	COMMUNICATION TELEPHONE	1,602	2,000	2,000
100-477-54270	CONFERENCES AND DUES	3,657	5,000	5,000
100-477-54492	LAW ENFORCEMENT OFFICER STANDARD	257	1,000	1,000
100-477-54540	PARTS REPAIRS GAS AND TRANS EXP	218	1,250	1,250
100-477-54990	MISCELLANEOUS	500	500	500
540 - OTHER SERVICES AND CHARGES Totals:		104,138	281,750	128,750
550 - CAPITAL OUTLAY				
100-477-55270	FURNITURE & EQUIPMENT	11,625	9,000	9,000
550 - CAPITAL OUTLAY Totals:		11,625	9,000	9,000
477 - CRIMINAL DISTRICT ATTORNEY Totals:		753,172	1,022,711	718,344

(3) @ 33,095
TOTAL SECRETARIES = 99,285

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
478 - LAWSUITS VS COUNTY				
	540 - OTHER SERVICES AND CHARGES			
100-478-54880	SETTLEMENTS & OTHERS	96,016	1,000	1,000
100-478-54890	ATTORNEY FEES	375	10,000	10,000
	540 - OTHER SERVICES AND CHARGES Totals:	96,391	11,000	11,000
478 - LAWSUITS VS COUNTY Totals:		96,391	11,000	11,000

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
490 - ELECTIONS				
	510 - PERSONAL SERVICES			
100-490-51501	ELECTIONS	7,956	16,000	16,000
	510 - PERSONAL SERVICES Totals:	<u>7,956</u>	<u>16,000</u>	<u>16,000</u>
	520 - BENEFITS			
100-490-52010	SOCIAL SECURITY TAXES	66	1,224	1,224
100-490-52040	WORKERS COMPENSATION	36	182	182
	520 - BENEFITS Totals:	<u>103</u>	<u>1,406</u>	<u>1,406</u>
	530 - SUPPLIES			
100-490-53100	OFFICE SUPPLIES & REPAIRS	3,039	3,034	3,034
	530 - SUPPLIES Totals:	<u>3,039</u>	<u>3,034</u>	<u>3,034</u>
	540 - OTHER SERVICES AND CHARGES			
100-490-54081	POLLING PLACE RENTAL	550	1,300	1,300
100-490-54150	PROFESSIONAL SERVICES	15,551	18,000	18,000
100-490-54400	HARDWARE MAINTENANCE	11,661	21,000	21,000
	540 - OTHER SERVICES AND CHARGES Totals:	<u>27,762</u>	<u>40,300</u>	<u>40,300</u>
	550 - CAPITAL OUTLAY			
100-490-55270	FURNITURE & EQUIPMENT	1,944	4,050	50
	550 - CAPITAL OUTLAY Totals:	<u>1,944</u>	<u>4,050</u>	<u>50</u>
490 - ELECTIONS Totals:		<u>40,803</u>	<u>64,790</u>	<u>60,790</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
491 - ELECTIONS ADMINISTRATION				
510 - PERSONAL SERVICES				
100-491-51020	APPOINTED OFFICIAL	39,902	41,271	41,113
100-491-51040	DEPUTIES	32,113	33,222	33,095
	510 - PERSONAL SERVICES Totals:	72,015	74,493	74,208
520 - BENEFITS				
100-491-52010	SOCIAL SECURITY TAXES	5,361	5,699	5,677
100-491-52020	GROUP MEDICAL & LIFE INSURANCE	27,844	29,000	27,022
100-491-52030	RETIREMENT & DEATH BENEFITS	17,283	17,886	17,825
100-491-52040	WORKERS COMPENSATION	164	422	422
100-491-52060	UNEMPLOYMENT INSURANCE	166	361	149
100-491-52070	OTHER POST EMPLOYMENT BENEFITS	16,138	14,452	20,734
	520 - BENEFITS Totals:	66,957	67,820	71,829
530 - SUPPLIES				
100-491-53100	OFFICE SUPPLIES & REPAIRS	2,419	2,500	2,500
	530 - SUPPLIES Totals:	2,419	2,500	2,500
540 - OTHER SERVICES AND CHARGES				
100-491-54200	COMMUNICATION TELEPHONE	2,851	1,900	2,000
100-491-54270	CONFERENCES AND DUES	2,286	2,800	2,800
100-491-54990	MISCELLANEOUS	129	355	355
	540 - OTHER SERVICES AND CHARGES Totals:	5,267	5,055	5,155
550 - CAPITAL OUTLAY				
100-491-55270	FURNITURE & EQUIPMENT	1,879	4,050	50
	550 - CAPITAL OUTLAY Totals:	1,879	4,050	50
	491 - ELECTIONS ADMINISTRATION Totals:	148,537	153,918	153,742

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
495 - COUNTY AUDITOR				
510 - PERSONAL SERVICES				
100-495-51020	APPOINTED OFFICIAL	68,151	70,196	70,196
100-495-51031	AUDITOR ASSISTANTS	76,573	102,877	84,923
	510 - PERSONAL SERVICES Totals:	144,724	173,073	155,119
520 - BENEFITS				
100-495-52010	SOCIAL SECURITY TAXES	10,646	13,241	11,867
100-495-52020	GROUP MEDICAL & LIFE INSURANCE	39,694	43,500	40,533
100-495-52030	RETIREMENT & DEATH BENEFITS	34,734	41,555	37,260
100-495-52040	WORKERS COMPENSATION	390	1,006	1,006
100-495-52060	UNEMPLOYMENT INSURANCE	333	801	315
100-495-52070	OTHER POST EMPLOYMENT BENEFITS	32,433	33,577	43,341
	520 - BENEFITS Totals:	118,229	133,680	134,322
530 - SUPPLIES				
100-495-53100	OFFICE SUPPLIES & REPAIRS	2,939	2,400	2,400
	530 - SUPPLIES Totals:	2,939	2,400	2,400
540 - OTHER SERVICES AND CHARGES				
100-495-54150	PROFESSIONAL SERVICES	-	400	400
100-495-54200	COMMUNICATION TELEPHONE	500	600	600
100-495-54270	CONFERENCES AND DUES	3,233	5,500	5,500
100-495-54350	RE-CREATION PRINTING & BINDERY	1,489	1,700	1,700
100-495-54990	MISCELLANEOUS	-	376	376
	540 - OTHER SERVICES AND CHARGES Totals:	5,221	8,576	8,576
550 - CAPITAL OUTLAY				
100-495-55270	FURNITURE & EQUIPMENT	4,146	3,300	3,300
	550 - CAPITAL OUTLAY Totals:	4,146	3,300	3,300
495 - COUNTY AUDITOR Totals:		275,258	321,029	303,717

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
497 - COUNTY TREASURER				
510 - PERSONAL SERVICES				
100-497-51010	ELECTED OFFICIALS	55,076	56,729	56,729
100-497-51040	DEPUTIES	68,758	71,118	70,847
	510 - PERSONAL SERVICES Totals:	123,834	127,847	127,576
520 - BENEFITS				
100-497-52010	SOCIAL SECURITY TAXES	8,854	9,781	9,760
100-497-52020	GROUP MEDICAL & LIFE INSURANCE	41,766	43,500	40,533
100-497-52030	RETIREMENT & DEATH BENEFITS	29,720	30,696	30,644
100-497-52040	WORKERS COMPENSATION	282	727	727
100-497-52060	UNEMPLOYMENT INSURANCE	158	606	150
100-497-52070	OTHER POST EMPLOYMENT BENEFITS	27,751	24,803	35,645
	520 - BENEFITS Totals:	108,531	110,113	117,459
530 - SUPPLIES				
100-497-53100	OFFICE SUPPLIES & REPAIRS	2,725	2,800	2,800
	530 - SUPPLIES Totals:	2,725	2,800	2,800
540 - OTHER SERVICES AND CHARGES				
100-497-54200	COMMUNICATION TELEPHONE	361	450	450
100-497-54270	CONFERENCES AND DUES	1,697	3,200	3,200
100-497-54990	MISCELLANEOUS	-	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	2,058	3,850	3,850
550 - CAPITAL OUTLAY				
100-497-55270	FURNITURE & EQUIPMENT	6,678	2,000	2,000
	550 - CAPITAL OUTLAY Totals:	6,678	2,000	2,000
497 - COUNTY TREASURER Totals:		243,827	246,610	253,685

(1) @ 37,752

(1) @ 33,095

TOTAL DEPUTIES - 70,847

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
499 - TAX COLLECTOR AND ASSESSOR				
510 - PERSONAL SERVICES				
100-499-51010	ELECTED OFFICIALS	55,076	56,729	56,729
100-499-51040	DEPUTIES	236,055	275,124	236,322
100-499-51092	PART TIME	-	-	23,993
	510 - PERSONAL SERVICES Totals:	291,131	331,853	317,044
520 - BENEFITS				
100-499-52010	SOCIAL SECURITY TAXES	20,800	25,388	24,254
100-499-52020	GROUP MEDICAL & LIFE INSURANCE	110,802	130,500	108,088
100-499-52030	RETIREMENT & DEATH BENEFITS	69,871	79,678	76,154
100-499-52040	WORKERS COMPENSATION	659	2,014	1,808
100-499-52060	UNEMPLOYMENT INSURANCE	543	1,668	521
100-499-52070	OTHER POST EMPLOYMENT BENEFITS	65,242	64,380	81,879
	520 - BENEFITS Totals:	267,917	303,628	292,704
530 - SUPPLIES				
100-499-53100	OFFICE SUPPLIES & REPAIRS	3,809	3,925	3,925
	530 - SUPPLIES Totals:	3,809	3,925	3,925
540 - OTHER SERVICES AND CHARGES				
100-499-54150	PROFESSIONAL SERVICES	1,862	2,000	2,000
100-499-54200	COMMUNICATION TELEPHONE	416	1,390	1,390
100-499-54270	CONFERENCES AND DUES	5,119	4,000	4,000
100-499-54990	MISCELLANEOUS	316	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	7,712	7,890	7,890
550 - CAPITAL OUTLAY				
100-499-55270	FURNITURE & EQUIPMENT	917	50	50
	550 - CAPITAL OUTLAY Totals:	917	50	50
499 - TAX COLLECTOR AND ASSESSOR Totals:		571,486	647,346	621,613

(1) @ 37,752
(6) @ 33,095
TOTAL DEPUTIES = 236,322

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

Account Number	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
510 - BUILDING MAINTENANCE				
510 - PERSONAL SERVICES				
100-510-51020	APPOINTED OFFICIAL	38,849	42,090	42,090
100-510-51650	TRAVEL ALLOWANCE APPOINTED OFFICI	1,141	1,200	1,200
	510 - PERSONAL SERVICES Totals:	39,990	43,290	43,290
520 - BENEFITS				
100-510-52010	SOCIAL SECURITY TAXES	2,931	3,312	3,312
100-510-52020	GROUP MEDICAL & LIFE INSURANCE	10,616	14,500	13,511
100-510-52030	RETIREMENT & DEATH BENEFITS	9,598	10,394	10,399
100-510-52040	WORKERS COMPENSATION	1,310	2,582	2,582
100-510-52060	UNEMPLOYMENT INSURANCE	92	211	100
100-510-52070	OTHER POST EMPLOYMENT BENEFITS	8,962	8,399	12,096
	520 - BENEFITS Totals:	33,508	39,398	42,000
530 - SUPPLIES				
100-510-53050	S W E A T SUPPLIES	2,855	5,000	5,000
100-510-53350	OPERATING SUPPLIES	20,220	48,000	50,000
100-510-53560	REPAIR AND MAINTENANCE SUPPLIES	19,715	19,720	19,720
	530 - SUPPLIES Totals:	42,791	72,720	74,720
540 - OTHER SERVICES AND CHARGES				
100-510-54150	PROFESSIONAL SERVICES	134,087	120,000	120,000
100-510-54200	COMMUNICATION TELEPHONE	355	1,000	1,000
100-510-54430	UTILITIES	65,470	100,000	100,000
100-510-54570	REPAIRS AND RENOVATIONS	242,294	240,000	120,000
100-510-54990	MISCELLANEOUS	146	156	156
	540 - OTHER SERVICES AND CHARGES Totals:	442,352	461,156	341,156
550 - CAPITAL OUTLAY				
100-510-55270	FURNITURE & EQUIPMENT	21,850	2,050	50
	550 - CAPITAL OUTLAY Totals:	21,850	2,050	50
	510 - BUILDING MAINTENANCE Totals:	590,491	618,614	501,216

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
543 - FIRE PROTECTION				
	540 - OTHER SERVICES AND CHARGES			
100-543-54660	FIRE SERVICES	-	1,500	1,500
	540 - OTHER SERVICES AND CHARGES Totals:	-	1,500	1,500
543 - FIRE PROTECTION Totals:		-	1,500	1,500

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
560 - SHERIFF				
510 - PERSONAL SERVICES				
100-560-51010	ELECTED OFFICIALS	55,316	56,969	56,969
100-560-51041	DEPUTIES & PATROL SERGEANT	801,597	1,049,241	1,075,766
100-560-51050	SECRETARIES	67,505	75,098	74,910
100-560-51212	COMMUNICATION OFFICERS	284,365	299,752	298,680
100-560-51214	ADMINISTRATIVE DEPUTY	40,214	46,157	46,123
100-560-51500	CHIEF DEPUTY	53,383	54,978	54,978
100-560-51510	CRIMINAL INVESTIGATORS	190,864	250,166	198,426
100-560-51660	CAPTAIN			53,240
100-560-51800	BENEFITS TERMINATION PAY		15,000	15,000
510 - PERSONAL SERVICES Totals:		1,493,244	1,847,361	1,874,092
520 - BENEFITS				
100-560-52010	SOCIAL SECURITY TAXES	109,253	141,251	142,220
100-560-52020	GROUP MEDICAL & LIFE INSURANCE	469,763	563,614	540,440
100-560-52030	RETIREMENT & DEATH BENEFITS	358,379	443,321	446,551
100-560-52040	WORKERS COMPENSATION	23,867	50,994	47,206
100-560-52060	UNEMPLOYMENT INSURANCE	3,308	7,778	3,650
100-560-52070	OTHER POST EMPLOYMENT BENEFITS	334,635	358,201	519,427
520 - BENEFITS Totals:		1,299,205	1,565,159	1,699,494
530 - SUPPLIES				
100-560-53100	OFFICE SUPPLIES & REPAIRS	23,286	24,500	24,500
100-560-53560	REPAIR AND MAINTENANCE SUPPLIES	430	3,000	3,000
100-560-53920	UNIFORMS	5,700	12,000	8,000
530 - SUPPLIES Totals:		29,416	39,500	35,500
540 - OTHER SERVICES AND CHARGES				
100-560-54090	K/9 EXPENSE	1,594	3,000	3,000
100-560-54200	COMMUNICATION TELEPHONE	15,338	18,000	18,000
100-560-54270	CONFERENCES AND DUES	20,101	15,000	16,000
100-560-54320	CRIMINAL INVESTIGATION	7,274	8,000	8,000
100-560-54330	911 SUPPLIES REPAIRS ETC	-	2,000	2,000
100-560-54430	UTILITIES	24,461	26,000	26,000
100-560-54492	LAW ENFORCEMENT OFFICER STANDARD	3,233	4,000	4,000
100-560-54540	PARTS REPAIRS GAS AND TRANS E	153,119	255,242	241,000
100-560-54870	ANIMAL CONTROL	1,745	12,000	12,000
100-560-54990	MISCELLANEOUS	5,206	5,800	5,800
540 - OTHER SERVICES AND CHARGES Totals:		232,071	349,042	335,800
550 - CAPITAL OUTLAY				
100-560-55270	FURNITURE & EQUIPMENT	167,376	226,587	125,000
550 - CAPITAL OUTLAY Totals:		167,376	226,587	125,000
560 - SHERIFF Totals:		3,221,312	4,012,649	4,069,886

SHERIFF DEPARTMENT PERSONAL SERVICES DETAIL
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	SALARY/ WAGES	HOLIDAY PAY	UNIFORM ALLOWA NCE	TOTAL
SHERIFF	56,729	-	240	56,969
PATROL LIEUTENANT 2 @47,920	95,840	5,508	480	101,828
PATROL SERGEANT	46,855	2,693	240	49,788
PATROL DEPUTIES 17@ 45,769	778,073	44,717	4,080	826,870
COURTHOUSE SECURITY OFFICER	45,769	2,631	240	48,640
CIVIL PROCESS DEPUTY	45,769	2,631	240	48,640
DEPUTIES & PATROL OFFICERS				1,075,766
SECRETARY/COMMUNICATIONS	39,088	2,247	240	41,575
SECRETARY	33,095	-	240	33,335
SECRETARIES				74,910
COMMUNICATION OFFICERS 8@ 35,079	280,632	16,128	1,920	298,680
COMMUNICATION OFFICERS				298,680
ADMINISTRATIVE DEPUTY	43,389	2,494	240	46,123
CHIEF DEPUTY	54,738	-	240	54,978
CRIMINAL INVESTIGATOR SERGEANT	46,855	2,693	240	49,788
CRIMINAL INVESTIGATOR	46,626	2,680	240	49,546
CRIMINAL INVESTIGATOR	46,626	2,680	240	49,546
CRIMINAL INVESTIGATOR	46,626	2,680	240	49,546
CRIMINAL INVESTIGATORS				198,426
CAPTAIN	53,000	-	240	53,240
TOTAL SHERIFFS DEPARTMENT PERSONAL SERVICES				1,859,092

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
570 - CORRECTIONS / JAIL				
510 - PERSONAL SERVICES				
100-570-51200	DETENTION OFFICERS	902,116	1,032,185	1,028,461
100-570-51800	BENEFITS TERMINATION PAY		15,000	15,000
	510 - PERSONAL SERVICES Totals:	902,116	1,047,185	1,043,461
520 - BENEFITS				
100-570-52010	SOCIAL SECURITY TAXES	66,642	80,110	79,825
100-570-52020	GROUP MEDICAL & LIFE INSURANCE	329,880	391,500	364,797
100-570-52030	RETIREMENT & DEATH BENEFITS	216,509	251,429	250,640
100-570-52040	WORKERS COMPENSATION	14,636	29,952	29,952
100-570-52060	UNEMPLOYMENT INSURANCE	2,075	4,992	2,095
100-570-52070	OTHER POST EMPLOYMENT BENEFITS	202,165	203,154	291,543
	520 - BENEFITS Totals:	831,907	961,137	1,018,852
530 - SUPPLIES				
100-570-53010	CLOTHING & BEDDING	4,066	4,000	4,000
100-570-53020	JAIL LAUNDRY	-	3,000	3,000
100-570-53100	OFFICE SUPPLIES & REPAIRS	5,627	3,000	3,000
100-570-53560	REPAIR AND MAINTENANCE SUPPLIES	11,395	20,000	20,000
100-570-53930	MISCELLANEOUS SUPPLIES	41,830	45,500	43,000
	530 - SUPPLIES Totals:	62,918	75,500	73,000
540 - OTHER SERVICES AND CHARGES				
100-570-54050	MEDICAL PRISONERS	124,397	143,500	143,500
100-570-54082	JAIL BOARD-PRISONERS FOOD ETC	129,120	139,500	139,500
100-570-54200	COMMUNICATION TELEPHONE	761	2,000	2,000
100-570-54430	UTILITIES	75,000	75,000	75,000
100-570-54570	REPAIRS AND RENOVATIONS	39,896	20,000	20,000
100-570-54630	RENTALS	-	2,000	2,000
100-570-54990	MISCELLANEOUS	3,344	3,500	3,500
	540 - OTHER SERVICES AND CHARGES Totals:	372,517	385,500	385,500
550 - CAPITAL OUTLAY				
100-570-55270	FURNITURE & EQUIPMENT	4,849	6,000	6,000
	550 - CAPITAL OUTLAY Totals:	4,849	6,000	6,000
	570 - CORRECTIONS / JAIL Totals:	2,174,307	2,460,322	2,526,813

JAIL ADMINISTRATOR LIEUTENANT (1) @ 48,379
ASST JAIL ADMINISTRATOR SERGEANT (1) @ 45,769
DETENTION SERGEANT (1) @ 45,769
DETENTION TRANSPORT OFFICER (1) @ 45,769
DETENTION CORPORALS (4) @ 36,415 = 145,660
SENIOR DETENTION OFFICERS (3) @ 35,079 = 105,237
DETENTION OFFICERS (16) @ 33,116 = 529,856
HOLIDAY PAY & UNIFORM ALLOWANCE = 62,022
TOTAL DETENTION CENTER OFFICERS = 1,028,461

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
575 - 911 / RURAL ADDRESSING				
	510 - PERSONAL SERVICES			
100-575-51162	COORDINATORS	76,332	79,045	39,146
	510 - PERSONAL SERVICES Totals:	76,332	79,045	39,146
	520 - BENEFITS			
100-575-52010	SOCIAL SECURITY TAXES	5,834	6,048	2,995
100-575-52020	GROUP MEDICAL & LIFE INSURANCE	27,844	29,000	13,511
100-575-52030	RETIREMENT & DEATH BENEFITS	18,320	18,980	9,403
100-575-52040	WORKERS COMPENSATION	499	764	764
100-575-52060	UNEMPLOYMENT INSURANCE	175	382	100
100-575-52070	OTHER POST EMPLOYMENT BENEFITS	17,106	15,335	10,938
	520 - BENEFITS Totals:	69,778	70,509	37,711
	530 - SUPPLIES			
100-575-53100	OFFICE SUPPLIES & REPAIRS	204	1,000	1,000
100-575-53130	COMPUTER REPLACEMENT PARTS	127	1,000	1,000
100-575-53160	SIGNS & POST	2,748	10,000	10,000
100-575-53190	SOFTWARE & SUPPLIES	-	800	800
100-575-53560	PARTS REPAIR & MAINTENANCE	513	1,000	1,000
	530 - SUPPLIES Totals:	3,592	13,800	13,800
	540 - OTHER SERVICES AND CHARGES			
100-575-54100	PROFESSIONAL SERVICES COMPUTER	-	1,200	1,200
100-575-54200	COMMUNICATION TELEPHONE	947	1,300	1,300
100-575-54270	CONFERENCES AND DUES	-	200	200
100-575-54990	MISCELLANEOUS	-	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	947	3,200	3,200
	550 - CAPITAL OUTLAY			
100-575-55270	FURNITURE & EQUIPMENT	193	577	50
	550 - CAPITAL OUTLAY Totals:	193	577	50
575 - 911 / RURAL ADDRESSING Totals:		150,842	167,131	93,907

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
580 - HIGHWAY PATROL				
	510 - PERSONAL SERVICES			
100-580-51050	SECRETARIES	32,113	33,222	33,095
	510 - PERSONAL SERVICES Totals:	<u>32,113</u>	<u>33,222</u>	<u>33,095</u>
	520 - BENEFITS			
100-580-52010	SOCIAL SECURITY TAXES	2,152	2,542	2,532
100-580-52020	GROUP MEDICAL & LIFE INSURANCE	13,922	14,500	13,511
100-580-52030	RETIREMENT & DEATH BENEFITS	7,707	7,977	7,950
100-580-52040	WORKERS COMPENSATION	73	206	106
100-580-52060	UNEMPLOYMENT INSURANCE	74	161	70
100-580-52070	OTHER POST EMPLOYMENT BENEFITS	7,197	6,445	9,247
	520 - BENEFITS Totals:	<u>31,125</u>	<u>31,831</u>	<u>33,416</u>
	530 - SUPPLIES			
100-580-53100	OFFICE SUPPLIES & REPAIRS	2,682	2,000	2,000
	530 - SUPPLIES Totals:	<u>2,682</u>	<u>2,000</u>	<u>2,000</u>
	540 - OTHER SERVICES AND CHARGES			
100-580-54200	COMMUNICATION TELEPHONE	11	1,000	1,000
100-580-54210	CELLULAR PHONE	(32)	-	-
100-580-54590	GAME WARDEN SUPPLIES	498	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	<u>478</u>	<u>1,500</u>	<u>1,500</u>
	550 - CAPITAL OUTLAY			
100-580-55270	FURNITURE & EQUIPMENT	14,839	3,000	3,000
	550 - CAPITAL OUTLAY Totals:	<u>14,839</u>	<u>3,000</u>	<u>3,000</u>
580 - HIGHWAY PATROL Totals:		<u>81,238</u>	<u>71,553</u>	<u>73,011</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
581 - CONSTABLE PCT 2 AND 3				
510 - PERSONAL SERVICES				
100-581-51010	ELECTED OFFICIALS	52,782	54,360	54,360
100-581-51041	DEPUTY	45,705	48,816	48,640
	510 - PERSONAL SERVICES Totals:	98,487	103,176	103,000
520 - BENEFITS				
100-581-52010	SOCIAL SECURITY TAXES	7,259	7,893	7,893
100-581-52020	GROUP MEDICAL & LIFE INSURANCE	27,844	29,000	27,022
100-581-52030	RETIREMENT & DEATH BENEFITS	23,637	24,772	24,772
100-581-52040	WORKERS COMPENSATION	1,466	3,652	3,652
100-581-52060	UNEMPLOYMENT	105	237	100
100-581-52070	OTHER POST EMPLOYMENT BENEFITS	22,071	20,017	20,017
	520 - BENEFITS Totals:	82,382	85,571	83,456
530 - SUPPLIES				
100-581-53100	OFFICE SUPPLIES	368	500	500
100-581-53110	AMMUNITION FOR DEPARTMENT	985	1,000	1,000
100-581-53920	UNIFORMS	179	1,380	880
	530 - SUPPLIES Totals:	1,532	2,880	2,380
540 - OTHER SERVICES AND CHARGES				
100-581-54090	K-9 EXPENSE	908	-	-
100-581-54200	COMMUNICATION TELEPHONE	2,090	1,600	1,600
100-581-54270	CONFERENCES AND DUES	222	1,000	1,000
100-581-54492	LAW ENFORCEMENT OFFICER STANDARD	250	1,000	1,000
100-581-54540	PARTS REPAIRS GAS AND TRANS EXP	11,402	20,000	20,000
100-581-54990	MISCELLANEOUS	405	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	15,277	24,100	24,100
550 - CAPITAL OUTLAY				
100-581-55270	FURNITURE & EQUIPMENT	11,876	10,750	10,000
	550 - CAPITAL OUTLAY Totals:	11,876	10,750	10,000
	581 - CONSTABLE PCT 2 AND 3 Totals:	209,554	226,477	222,936

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

Account Number	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
585 - CONSTABLE PCT 1 & 4				
510 - PERSONAL SERVICES				
100-585-51010	ELECTED OFFICIALS	52,782	54,120	54,120
100-585-51045	PART-TIME DEPUTY	16,913	22,724	37,724
510 - PERSONAL SERVICES Totals:		<u>69,695</u>	<u>76,844</u>	<u>91,844</u>
520 - BENEFITS				
100-585-52010	SOCIAL SECURITY TAXES	4,790	7,027	7,027
100-585-52020	GROUP MEDICAL & LIFE INSURANCE	13,922	14,500	13,511
100-585-52030	RETIREMENT & DEATH BENEFITS	16,727	22,052	22,052
100-585-52040	WORKERS COMPENSATION	1,169	3,846	3,846
100-585-52060	UNEMPLOYMENT	39	206	80
100-585-52070	OTHER POST EMPLOYMENT BENEFITS	11,925	10,500	10,500
520 - BENEFITS Totals:		<u>48,572</u>	<u>58,131</u>	<u>57,016</u>
530 - SUPPLIES				
100-585-53110	AMMUNITION FOR DEPARTMENT	595	1,000	1,000
100-585-53920	UNIFORMS	875	880	880
530 - SUPPLIES Totals:		<u>1,470</u>	<u>1,880</u>	<u>1,880</u>
540 - OTHER SERVICES AND CHARGES				
100-585-54200	COMMUNICATION TELEPHONE	541	800	800
100-585-54270	CONFERENCES AND DUES	184	1,000	1,000
100-585-54490	LAW ENFORCEMENT OFFICER STANDARD	486	1,000	1,000
100-585-54540	PARTS REPAIRS GAS AND TRANS EXP	13,881	20,000	20,000
100-585-54990	MISCELLANEOUS	190	500	500
540 - OTHER SERVICES AND CHARGES Totals:		<u>15,282</u>	<u>23,300</u>	<u>23,300</u>
550 - CAPITAL OUTLAY				
100-585-55270	FURNITURE & EQUIPMENT	35,756	25,000	10,000
550 - CAPITAL OUTLAY Totals:		<u>35,756</u>	<u>25,000</u>	<u>10,000</u>
585 - CONSTABLE PCT 1 & 4 Totals:		<u>170,775</u>	<u>185,155</u>	<u>184,040</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
595 - ENVIRONMENTAL PROTECTION				
	540 - OTHER SERVICES AND CHARGES			
100-595-54642	FERAL HOG ABATEMENT	7,500	-	-
100-595-54680	TRASH DISPOSAL	409,949	450,000	450,000
	540 - OTHER SERVICES AND CHARGES Totals:	417,448	450,000	450,000
595 - ENVIRONMENTAL PROTECTION Totals:		417,448	450,000	450,000

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
646 - HEALTH AND PAUPERS CARE				
540 - OTHER SERVICES AND CHARGES				
100-646-51530	AGING MATCH	-	200	200
100-646-54051	MEDICAL INDIGENT	1,781	7,000	7,000
100-646-54600	INDIGENT HEALTH CARE	107,032	163,000	163,000
100-646-54750	MENTAL HEALTH/ MENTAL RETARDATION	28,000	28,000	29,400
100-646-54760	STATEMENT OF FACTS	11,719	10,000	10,000
100-646-54770	AUTOPSIES AND INQUESTS	99,500	80,000	80,000
100-646-54780	MENTAL EVALUATION PRISONERS	4,969	5,000	5,000
100-646-54790	RETARDED CITIZENS ASSOCIATION	6,500	6,500	6,500
100-646-54800	ALCOHOL ABUSE PROGRAM	3,000	4,000	4,000
100-646-54810	CHILD PROTECTIVE SERVICES	58,000	58,000	30,000
100-646-54815	CHILD ADVOCACY	23,107	22,000	22,000
100-646-54816	CITIES CHILD SAFETY FEE DISTRIBUTION	12,159	12,000	12,000
100-646-54820	ATTORNEYS FEES/ JUVENILES	57,883	55,000	55,000
100-646-54830	JUVENILE PROBATION MATCH	193,097	198,959	198,959
100-646-54840	OPEN DOOR/ JUVENILE CARE	5,000	5,000	5,000
100-646-54890	ATTORNEY FEES	285,476	300,000	300,000
100-646-54990	MISCELLANEOUS	2,000	2,000	2,000
100-646-58220	COUNTY HEALTH OFFICER	6,000	6,000	6,000
540 - OTHER SERVICES AND CHARGES Totals:		905,222	962,659	936,059
646 - HEALTH AND PAUPERS CARE Totals:		905,222	962,659	936,059

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
650 - LIBRARY				
	510 - PERSONAL SERVICES			
100-650-51092	PART TIME	13,455	18,079	18,079
100-650-51520	LIBRARIANS	174,344	180,160	179,637
	510 - PERSONAL SERVICES Totals:	<u>187,799</u>	<u>198,239</u>	<u>197,716</u>
	520 - BENEFITS			
100-650-52010	SOCIAL SECURITY TAXES	13,762	15,166	13,743
100-650-52020	GROUP MEDICAL & LIFE INSURANCE	69,610	72,500	67,555
100-650-52030	RETIREMENT & DEATH BENEFITS	45,071	47,598	43,149
100-650-52040	WORKERS COMPENSATION	500	1,292	1,292
100-650-52060	UNEMPLOYMENT INSURANCE	432	1,077	396
100-650-52070	OTHER POST EMPLOYMENT BENEFITS	39,070	38,459	50,191
	520 - BENEFITS Totals:	<u>168,446</u>	<u>176,092</u>	<u>176,326</u>
	530 - SUPPLIES			
100-650-53140	SUPPLIES AND BOOKS	10,000	12,000	10,000
100-650-53190	SOFTWARE & SUPPLIES	2,850	2,850	2,850
	530 - SUPPLIES Totals:	<u>12,850</u>	<u>14,850</u>	<u>12,850</u>
	540 - OTHER SERVICES AND CHARGES			
100-650-54120	INSURANCE/ LIAB FIRE ETC	8,386	8,500	8,500
	540 - OTHER SERVICES AND CHARGES Totals:	<u>8,386</u>	<u>8,500</u>	<u>8,500</u>
	550 - CAPITAL OUTLAY			
100-650-55270	FURNITURE & EQUIPMENT	11,705	50	50
	550 - CAPITAL OUTLAY Totals:	<u>11,705</u>	<u>50</u>	<u>50</u>
	650 - LIBRARY Totals:	<u>389,186</u>	<u>397,731</u>	<u>395,442</u>

LIBRARY DIRECTOR (1) @ 43,310
 TECHNICAL SERVICES COORDINATOR (1) @ 37,042
 FICTION COORDINATOR (1) @ 33,095
 REFERENCE LIBRARIAN (1) @ 33,095
 CHILDRENS LIBRARIAN (1) @ 33,095
 TOTAL LIBRARIANS = 179,637

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
661 - YOUTH PROGRAMS				
	540 - OTHER SERVICES AND CHARGES			
100-661-56010	YOUTH PROGRAM CARTHAGE	10,000	10,000	10,000
100-661-56020	YOUTH PROGRAM BECKVILLE	-	3,000	3,000
100-661-56030	YOUTH PROGRAM GARY	2,000	2,000	2,000
100-661-56032	YOUTH PROGRAM AFTER SCHOOL ENRICHME	2,000	2,000	2,000
100-661-56040	EXPOSITION BLDG. MAINTENANCE	7,547	-	-
	540 - OTHER SERVICES AND CHARGES Totals:	21,547	17,000	17,000
661 - YOUTH PROGRAMS Totals:		21,547	17,000	17,000

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
665 - AGRICULTURE EXTENSION SERVICE				
510 - PERSONAL SERVICES				
100-665-51050	SECRETARIES	32,113	33,222	33,095
100-665-51610	EXTENSION AGENT	16,762	17,265	17,265
100-665-51630	HOME DEMONSTRATION AGENT	-	17,265	17,265
100-665-51690	EXPENSE ALLOW AG AGENT	8,900	8,900	8,900
100-665-51870	EXPENSE ALLOW HOME DEMO AGENT	-	3,200	3,200
	510 - PERSONAL SERVICES Totals:	57,775	79,852	79,725
520 - BENEFITS				
100-665-52010	SOCIAL SECURITY TAXES	4,204	6,109	6,099
100-665-52020	GROUP MEDICAL & LIFE INSURANCE	13,922	14,500	13,511
100-665-52030	RETIREMENT & DEATH BENEFITS	7,707	7,977	7,950
100-665-52040	WORKERS COMPENSATION	73	1,000	1,000
100-665-52060	UNEMPLOYMENT INSURANCE	133	390	200
100-665-52070	OTHER POST EMPLOYMENT BENEFITS	7,197	6,446	9,247
	520 - BENEFITS Totals:	33,235	36,422	38,007
530 - SUPPLIES				
100-665-53100	OFFICE SUPPLIES & REPAIRS	2,840	1,500	1,500
	530 - SUPPLIES Totals:	2,840	1,500	1,500
540 - OTHER SERVICES AND CHARGES				
100-665-54200	COMMUNICATION TELEPHONE	3,716	4,750	2,850
100-665-54260	TRAVEL	1,898	3,288	4,000
100-665-54270	CONFERENCES AND DUES	100	1,500	1,500
	540 - OTHER SERVICES AND CHARGES Totals:	5,713	9,538	8,350
550 - CAPITAL OUTLAY				
100-665-55270	FURNITURE & EQUIPMENT	2,207	1,712	1,000
	550 - CAPITAL OUTLAY Totals:	2,207	1,712	1,000
665 - AGRICULTURE EXTENSION SERVICE Totals:		101,771	129,024	128,582

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
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<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
130 - LAW LIBRARY				
Revenue				
340 - CHARGES FOR SERVICES				
130-340-41010	LAW LIBRARY FEES	15,980	12,000	12,000
340 - CHARGES FOR SERVICES Totals:		<u>15,980</u>	<u>12,000</u>	<u>12,000</u>
360 - MISCELLANEOUS REVENUES				
130-360-41001	INTEREST EARNINGS	1,474	125	125
360 - MISCELLANEOUS REVENUES Totals:		<u>1,474</u>	<u>125</u>	<u>125</u>
	Revenue Totals:	<u>17,454</u>	<u>12,125</u>	<u>12,125</u>
Expense				
530 - SUPPLIES				
130-420-53120	LAW BOOKS	7,879	12,125	12,125
530 - SUPPLIES Totals:		<u>7,879</u>	<u>12,125</u>	<u>12,125</u>
	Expense Totals:	<u>7,879</u>	<u>12,125</u>	<u>12,125</u>
130 - LAW LIBRARY Totals:		<u>9,575</u>	<u>.</u>	<u>.</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
Revenue				
340 - CHARGES FOR SERVICES				
140-340-44001	FEES OF OFFICE C/C	-	-	-
340 - CHARGES FOR SERVICES Totals:		-	-	-
360 - MISCELLANEOUS REVENUES				
140-360-41001	INTEREST EARNINGS	3	1	1
360 - MISCELLANEOUS REVENUES Totals:		3	1	1
Revenue Totals:		3	1	1
Expense				
540 - OTHER SERVICES AND CHARGES				
140-810-54830	JUVENILE PROBATION FUNDING	-	1	1
40 - OTHER SERVICES AND CHARGES Totals:		-	1	1
Expense Totals:		-	1	1
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:		3	-	-

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
150 - COURTHOUSE SECURITY				
Revenue				
340 - CHARGES FOR SERVICES				
150-340-44001	FEES OF OFFICE C/C	9,153	6,663	7,530
150-340-47001	FEES OF OFFICE D/C	1,712	1,200	1,302
150-340-49500	JUSTICE OF THE PEACE FEES	9,555	10,600	10,600
340 - CHARGES FOR SERVICES Totals:		20,419	18,463	19,432
360 - MISCELLANEOUS REVENUES				
150-360-41001	INTEREST EARNINGS	4,830	1,598	1,496
360 - MISCELLANEOUS REVENUES Totals:		4,830	1,598	1,496
Revenue Totals:		25,249	20,061	20,928
Expense				
510 - PERSONAL SERVICES				
150-640-51300	BAILIFF AND SECURITY	10,643	13,016	12,896
510 - PERSONAL SERVICES Totals:		10,643	13,016	12,896
520 - BENEFITS				
150-640-52010	SOCIAL SECURITY TAXES	681	996	987
150-640-52030	RETIREMENT & DEATH BENEFITS	2,555	3,126	3,098
150-640-52040	WORKERS COMPENSATION	184	317	317
150-640-52060	UNEMPLOYMENT INSURANCE	25	80	26
150-640-52070	OTHER POST EMPLOYMENT BENEFITS	2,385	2,526	3,604
520 - BENEFITS Totals:		5,830	7,045	8,032
Expense Totals:		16,473	20,061	20,928
150 - COURTHOUSE SECURITY Totals:		8,776	-	-

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
160 - RECORDS MANAGEMENT				
Revenue				
340 - CHARGES FOR SERVICES				
160-340-44001	FEES OF OFFICE C/C	3,287	2,800	3,800
160-340-47001	FEES OF OFFICE D/C	3,011	2,000	3,000
340 - CHARGES FOR SERVICES Totals:		<u>6,298</u>	<u>4,800</u>	<u>6,800</u>
360 - MISCELLANEOUS REVENUES				
160-360-41001	INTEREST EARNINGS	355	60	48
360 - MISCELLANEOUS REVENUES Totals:		<u>355</u>	<u>60</u>	<u>48</u>
Revenue Totals:		<u>6,653</u>	<u>4,860</u>	<u>6,848</u>
Expense				
510 - PERSONAL SERVICES				
160-660-51090	TEMPORARY HELP	-	-	9,000
510 - PERSONAL SERVICES Totals:		<u>-</u>	<u>-</u>	<u>9,000</u>
520 - BENEFITS				
160-660-52010	SOCIAL SECURITY TAXES	-	-	689
160-660-52040	WORKERS COMPENSATION	-	-	35
160-660-52060	UNEMPLOYMENT INSURANCE	-	-	18
520 - BENEFITS Totals:		<u>-</u>	<u>-</u>	<u>742</u>
540 - OTHER SERVICES AND CHARGES				
160-660-54362	CTY CLERK DIG .PRES & RESTORATION	-	2,835	1,000
160-660-54363	DIST CLERK DIG .PRES & RESTORATION	-	2,025	1,000
40 - OTHER SERVICES AND CHARGES Totals:		<u>-</u>	<u>4,860</u>	<u>2,000</u>
Expense Totals:		<u>-</u>	<u>4,860</u>	<u>11,742</u>
160 - RECORDS MANAGEMENT Totals:		<u>6,653</u>	<u>-</u>	<u>(4,894)</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
162 - COUNTY & DISTRICT COURT T				
Revenue				
340 - CHARGES FOR SERVICES				
162-340-44001	FEEES OF OFFICE C/C	391	100	100
162-340-47001	FEEES OF OFFICE D/C	202	50	50
340 - CHARGES FOR SERVICES Totals:		593	150	150
360 - MISCELLANEOUS REVENUES				
162-360-41001	INTEREST EARNINGS	101	1	1
360 - MISCELLANEOUS REVENUES Totals:		101	1	1
Revenue Totals:		694	151	151
Expense				
680 - EQUIPMENT				
162-660-59730	EQUIPMENT & SOFTWARE	-	151	151
680 - EQUIPMENT Totals:		-	151	151
Expense Totals:		-	151	151
162 - COUNTY & DISTRICT COURT T Totals:		694	-	-

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
165 - COURT RECORD PRESERVATION				
Revenue				
340 - CHARGES FOR SERVICES				
165-340-47001	FEES OF OFFICE D/C	3,043	1,790	1,790
340 - CHARGES FOR SERVICES Totals:		<u>3,043</u>	<u>1,790</u>	<u>1,790</u>
360 - MISCELLANEOUS REVENUES				
165-360-41001	INTEREST EARNINGS	132	10	10
360 - MISCELLANEOUS REVENUES Totals:		<u>132</u>	<u>10</u>	<u>10</u>
Revenue Totals:		<u>3,175</u>	<u>1,800</u>	<u>1,800</u>
Expense				
540 - OTHER SERVICES AND CHARGES				
165-660-54061	DIGITIZING	-	1,800	1,800
40 - OTHER SERVICES AND CHARGES Totals:		<u>-</u>	<u>1,800</u>	<u>1,800</u>
Expense Totals:		<u>-</u>	<u>1,800</u>	<u>1,800</u>
165 - COURT RECORD PRESERVATION Totals:		<u>3,175</u>	<u>-</u>	<u>-</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
166 - DISTRICT COURT RECORDS TECHNOLOGY				
Revenue				
340 - CHARGES FOR SERVICES				
166-340-47001	FEES OF OFFICE DISTRICT CLERK	3,263	600	600
340 - CHARGES FOR SERVICES Totals:		3,263	600	600
360 - MISCELLANEOUS REVENUES				
INTEREST EARNINGS				
166-360-41001		248	-	-
360 - MISCELLANEOUS REVENUES Totals:		248	-	-
Revenue Totals:		3,511	600	600
Expense				
550 - CAPITAL OUTLAY				
166-660-55270	FURNITURE & EQUIPMENT	-	600	600
550 - CAPITAL OUTLAY Totals:		-	600	600
Expense Totals:		-	600	600
166 - DISTRICT COURT RECORDS TECHNOLOGY Totals:		3,511	-	-

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
Revenue				
340 - CHARGES FOR SERVICES				
168-340-47001	FEEES OF OFFICE DISTRICT CLERK	1,697	600	600
340 - CHARGES FOR SERVICES Totals:		<u>1,697</u>	<u>600</u>	<u>600</u>
360 - MISCELLANEOUS REVENUES				
168-360-41001	INTEREST EARNINGS	85	-	-
360 - MISCELLANEOUS REVENUES Totals:		<u>85</u>	<u>-</u>	<u>-</u>
Revenue Totals:		<u>1,782</u>	<u>600</u>	<u>600</u>
Expense				
540 - OTHER SERVICES AND CHARGES				
168-660-54361	PRESERVATION & RESTORATION	-	600	600
40 - OTHER SERVICES AND CHARGES Totals:		<u>-</u>	<u>600</u>	<u>600</u>
Expense Totals:		<u>-</u>	<u>600</u>	<u>600</u>
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION Totals:		<u>1,782</u>	<u>-</u>	<u>-</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
170 - COUNTY CLERK RECORDS PRES				
Revenue				
340 - CHARGES FOR SERVICES				
170-340-44001	FEES OF OFFICE C/C	88,807	90,000	35,324
340 - CHARGES FOR SERVICES Totals:		88,807	90,000	35,324
360 - MISCELLANEOUS REVENUES				
170-360-41001	INTEREST EARNINGS	10,783	1,323	692
360 - MISCELLANEOUS REVENUES Totals:		10,783	1,323	692
Revenue Totals:		99,590	91,323	36,016
Expense				
540 - OTHER SERVICES AND CHARGES				
170-670-54031	DIGITIZING REAL PROPERTY INSTRUME	-	12,247	9,715
170-670-54360	RENTALS MICROFILMING & INDEXING	13,000	24,400	24,400
170-670-54364	RECORDS MGT AND PRESERVATION	-	100,000	1,901
40 - OTHER SERVICES AND CHARGES Totals:		13,000	136,647	36,016
Expense Totals:		13,000	136,647	36,016
170 - COUNTY CLERK RECORDS PRES Totals:		86,590	(45,324)	-

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
175 - ARCHIVE FEES				
Revenue				
340 - CHARGES FOR SERVICES				
175-340-44001	FEES OF OFFICE C/C	79,060	35,000	35,000
340 - CHARGES FOR SERVICES Totals:		<u>79,060</u>	<u>35,000</u>	<u>35,000</u>
360 - MISCELLANEOUS REVENUES				
175-360-41001	INTEREST EARNINGS	3,461	100	100
360 - MISCELLANEOUS REVENUES Totals:		<u>3,461</u>	<u>100</u>	<u>100</u>
Revenue Totals:		<u>82,521</u>	<u>35,100</u>	<u>35,100</u>
Expense				
540 - OTHER SERVICES AND CHARGES				
175-660-54061	DIGITIZING	43,342	14,050	14,050
175-660-54361	PRESERVATION & RESTORATION	-	21,050	21,050
40 - OTHER SERVICES AND CHARGES Totals:		<u>43,342</u>	<u>35,100</u>	<u>35,100</u>
Expense Totals:		<u>43,342</u>	<u>35,100</u>	<u>35,100</u>
175 - ARCHIVE FEES Totals:		<u>39,179</u>	-	-

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
180 - JUSTICE COURT TECHNOLOGY				
Revenue				
340 - CHARGES FOR SERVICES				
180-340-49600	JUSTICE OF THE PEACE PCT 1 & 4	5,342	4,354	2,244
180-340-49650	JUSTICE OF THE PEACE PCT 2 & 3	4,213	4,354	2,244
340 - CHARGES FOR SERVICES Totals:		9,555	8,708	4,488
360 - MISCELLANEOUS REVENUES				
180-360-41001	INTEREST EARNINGS	1,924	292	512
360 - MISCELLANEOUS REVENUES Totals:		1,924	292	512
Revenue Totals:		11,479	9,000	5,000
Expense				
540 - OTHER SERVICES AND CHARGES				
180-640-54100	PROFESSIONAL SERVICES COMPUTER	-	4,000	-
40 - OTHER SERVICES AND CHARGES Totals:		-	4,000	-
550 - CAPITAL OUTLAY				
180-640-55270	EQUIPMENT	4,707	5,000	5,000
550 - CAPITAL OUTLAY Totals:		4,707	5,000	5,000
Expense Totals:		4,707	9,000	5,000
180 - JUSTICE COURT TECHNOLOGY Totals:		6,772	-	-

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 Budget</u>	<u>2021 PROPOSED</u>
200 - ROAD & BRIDGE				
	Revenue			
310 - TAX RECEIPTS				
200-310-41101	CURRENT PROPERTY TAX LEVY	4,480,318	4,333,316	4,596,213
200-310-41102	DELINQUENT PROPERTY TAX LEVY	84,381	71,221	73,736
310 - TAX RECEIPTS Totals:		<u>4,564,699</u>	<u>4,404,537</u>	<u>4,669,949</u>
321 - VEHICLE TAXES & LICENSES				
200-321-42004	MOTOR VEHICLE TAXES & LICENSES	334,557	350,000	350,000
321 - VEHICLE TAXES & LICENSES Totals:		<u>334,557</u>	<u>350,000</u>	<u>350,000</u>
330 - INTERGOVERNMENTAL RECEIPTS				
200-330-40500	TXDOT CTIF GRANT	-	-	400,000
200-330-49001	STATE & LATERAL ROAD FUND	29,539	29,000	29,000
200-330-49050	WEIGHT & AXLE FEES	63,790	45,000	45,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		<u>93,329</u>	<u>74,000</u>	<u>474,000</u>
350 - FINES				
200-350-40003	COUNTY DISTRICT & J P COURT FINE	401,396	354,000	354,000
350 - FINES Totals:		<u>401,396</u>	<u>354,000</u>	<u>354,000</u>
360 - MISCELLANEOUS REVENUES				
200-360-41001	INTEREST EARNINGS	198,159	232,387	75,030
200-360-41020	MISCELLANEOUS REVENUE	161,204	1,500	-
200-360-41025	TAX ABATEMENT REVENUE	-	-	141,054
360 - MISCELLANEOUS REVENUES Totals:		<u>359,363</u>	<u>233,887</u>	<u>216,084</u>
	Revenue Totals:	<u>5,753,344</u>	<u>5,416,424</u>	<u>6,064,033</u>
200 - ROAD & BRIDGE Totals:		<u>5,753,344</u>	<u>5,416,424</u>	<u>6,064,033</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
510 - PERSONAL SERVICES				
200-621-51060	ROAD & BRIDGE EMPLOYEES WAGES	381,072	391,000	418,806
200-621-51800	BENEFITS TERMINATION PAY	517	4,107	4,107
510 - PERSONAL SERVICES Totals:		381,589	395,107	422,913
520 - BENEFITS				
200-621-52010	SOCIAL SECURITY TAXES	27,734	30,226	32,039
200-621-52020	GROUP MEDICAL & LIFE INSURANCE	131,091	145,000	135,110
200-621-52030	RETIREMENT & DEATH BENEFITS	91,581	94,866	100,598
200-621-52040	WORKERS COMPENSATION	9,348	18,227	18,227
200-621-52060	UNEMPLOYMENT INSURANCE	877	2,086	2,086
200-621-52070	OTHER POST EMPLOYMENT BENEFITS	85,514	76,651	115,130
200-621-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305	31,305	31,305
200-621-52140	RETIREE MEDICAL INS TRUST CONTRIB	40,849	40,849	40,849
520 - BENEFITS Totals:		418,300	439,210	475,344
530 - SUPPLIES				
200-621-53560	REPAIR AND MAINTENANCE SUPPLIES	103,731	108,826	108,826
200-621-53570	PARTS AND REPAIRS	39,394	31,250	31,250
200-621-53930	MISCELLANEOUS SUPPLIES	-	500	500
530 - SUPPLIES Totals:		143,125	140,576	140,576
540 - OTHER SERVICES AND CHARGES				
200-621-54080	CONTINGENCY	45,311	92,667	316,047
200-621-54480	CONTRACTOR SERVICES	-	260	260
200-621-54610	RENTALS & LEASES	-	260	210
540 - OTHER SERVICES AND CHARGES Totals:		45,311	93,187	316,517
550 - CAPITAL OUTLAY				
200-621-55262	BUILDING	-	-	50
200-621-55270	FURNITURE & EQUIPMENT	136,997	60,000	50,000
200-621-55280	ROAD OIL PRE MIX & GRAVEL	10,444	276,000	369,000
200-621-55290	LUMBER PILING & CULVERTS	10,399	13,500	13,500
550 - CAPITAL OUTLAY Totals:		157,840	349,500	432,550
621 - PRECINCT #1 Totals:		1,146,165	1,417,580	1,787,900

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
510 - PERSONAL SERVICES				
200-622-51060	ROAD & BRIDGE EMPLOYEES WAGES	324,922	380,000	374,896
200-622-51800	BENEFITS TERMINATION PAY	-	4,107	4,107
510 - PERSONAL SERVICES Totals:		324,922	384,107	379,003
520 - BENEFITS				
200-622-52010	SOCIAL SECURITY TAXES	23,665	29,385	28,680
200-622-52020	GROUP MEDICAL & LIFE INSURANCE	107,875	130,500	121,599
200-622-52030	RETIREMENT & DEATH BENEFITS	75,570	92,224	90,050
200-622-52040	WORKERS COMPENSATION	7,715	14,453	14,453
200-622-52060	UNEMPLOYMENT INSURANCE	724	1,682	1,682
200-622-52070	OTHER POST EMPLOYMENT BENEFITS	70,563	74,517	104,746
200-622-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305	31,305	31,305
200-622-52140	RETIREE MEDICAL INS TRUST CONTRIB	40,849	40,849	40,849
520 - BENEFITS Totals:		358,265	414,915	433,364
530 - SUPPLIES				
200-622-53560	REPAIR AND MAINTENANCE SUPPLIES	87,699	95,656	95,656
200-622-53570	PARTS AND REPAIRS	16,541	49,250	49,250
200-622-53930	MISCELLANEOUS SUPPLIES	25	500	500
530 - SUPPLIES Totals:		104,265	145,406	145,406
540 - OTHER SERVICES AND CHARGES				
200-622-54080	CONTINGENCY	45,311	12,263	223,659
200-622-54480	CONTRACTOR SERVICES	-	50	50
200-622-54610	RENTALS & LEASES	-	350	50
540 - OTHER SERVICES AND CHARGES Totals:		45,311	12,663	223,759
550 - CAPITAL OUTLAY				
200-622-55270	FURNITURE & EQUIPMENT	107,760	300,000	50,000
200-622-55280	ROAD OIL PRE MIX & GRAVEL	230,711	278,743	378,743
200-622-55290	LUMBER PILING & CULVERTS	5,098	11,000	8,500
550 - CAPITAL OUTLAY Totals:		343,569	589,743	437,243
622 - PRECINCT #2 Totals:		1,176,332	1,546,834	1,618,775

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
510 - PERSONAL SERVICES				
200-623-51060	ROAD & BRIDGE EMPLOYEES WAGES	353,268	380,000	374,896
200-623-51800	BENEFITS TERMINATION PAY	7,045	8,457	4,107
510 - PERSONAL SERVICES Totals:		360,312	388,457	379,003
520 - BENEFITS				
200-623-52010	SOCIAL SECURITY TAXES	26,373	29,385	28,680
200-623-52020	GROUP MEDICAL & LIFE INSURANCE	117,162	130,500	121,599
200-623-52030	RETIREMENT & DEATH BENEFITS	83,691	92,224	90,050
200-623-52040	WORKERS COMPENSATION	8,680	15,995	15,995
200-623-52060	UNEMPLOYMENT INSURANCE	804	1,854	1,854
200-623-52070	OTHER POST EMPLOYMENT BENEFITS	78,146	74,517	104,746
200-623-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305	31,305	31,305
200-623-52140	RETIREE MEDICAL INS TRUST CONTRIB	40,849	40,849	40,849
520 - BENEFITS Totals:		387,010	416,629	435,078
530 - SUPPLIES				
200-623-53560	REPAIR AND MAINTENANCE SUPPLIES	103,124	94,950	94,950
200-623-53570	PARTS AND REPAIRS	35,816	67,000	30,000
200-623-53930	MISCELLANEOUS SUPPLIES	-	50	50
530 - SUPPLIES Totals:		138,940	162,000	125,000
540 - OTHER SERVICES AND CHARGES				
200-623-54080	CONTINGENCY	45,311	558	99,845
200-623-54480	CONTRACTOR SERVICES	1,667	10,000	100
200-623-54610	RENTALS & LEASES	21,358	100	100
540 - OTHER SERVICES AND CHARGES Totals:		68,336	10,658	100,045
550 - CAPITAL OUTLAY				
200-623-55262	BUILDING	45,223	50	50
200-623-55270	FURNITURE & EQUIPMENT	70,379	100,000	100,000
200-623-55280	ROAD OIL PRE MIX & GRAVEL	360,053	386,685	369,185
200-623-55290	LUMBER PILING & CULVERTS	14,655	20,000	27,400
550 - CAPITAL OUTLAY Totals:		490,311	506,735	496,635
623 - PRECINCT #3 Totals:		1,444,909	1,484,479	1,535,761

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
510 - PERSONAL SERVICES				
200-624-51060	ROAD & BRIDGE EMPLOYEES WAGES	423,200	460,000	445,460
200-624-51800	BENEFITS TERMINATION PAY	8,209	9,558	9,558
510 - PERSONAL SERVICES Totals:		431,409	469,558	455,018
520 - BENEFITS				
200-624-52010	SOCIAL SECURITY TAXES	31,817	35,922	34,104
200-624-52020	GROUP MEDICAL & LIFE INSURANCE	139,209	159,500	148,621
200-624-52030	RETIREMENT & DEATH BENEFITS	97,706	112,741	107,081
200-624-52040	WORKERS COMPENSATION	10,612	19,397	22,290
200-624-52060	UNEMPLOYMENT INSURANCE	936	2,251	2,229
200-624-52070	OTHER POST EMPLOYMENT BENEFITS	91,233	91,095	124,556
200-624-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305	31,305	31,305
200-624-52140	RETIREE MEDICAL INS TRUST CONTRIB	40,849	40,849	40,849
520 - BENEFITS Totals:		443,669	493,060	511,035
530 - SUPPLIES				
200-624-53560	REPAIR AND MAINTENANCE SUPPLIES	143,242	118,986	118,986
200-624-53570	PARTS AND REPAIRS	51,227	93,000	93,000
200-624-53930	MISCELLANEOUS SUPPLIES	-	500	500
530 - SUPPLIES Totals:		194,468	212,486	212,486
540 - OTHER SERVICES AND CHARGES				
200-624-54080	CONTINGENCY	45,311	912	123,775
200-624-54480	CONTRACTOR SERVICES	-	50	50
200-624-54610	RENTALS & LEASES	-	5,050	50
540 - OTHER SERVICES AND CHARGES Totals:		45,311	6,012	123,875
550 - CAPITAL OUTLAY				
200-624-55270	FURNITURE & EQUIPMENT	133,121	164,515	144,515
200-624-55280	ROAD OIL PRE MIX & GRAVEL	426,294	379,994	421,994
200-624-55290	LUMBER PILING & CULVERTS	10,870	16,000	16,000
550 - CAPITAL OUTLAY Totals:		570,284	560,509	582,509
624 - PRECINCT #4 Totals:		1,685,141	1,741,625	1,884,923

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 Budget</u>	<u>2021 PROPOSED</u>
300 - FM & LATERAL.				
Revenue				
310 - TAX RECEIPTS				
300-310-41101	CURRENT PROPERTY TAX LEVY	560,075	566,378	533,340
300-310-41102	DELINQUENT PROPERTY TAX LEVY	10,401	9,309	8,556
310 - TAX RECEIPTS Totals:		570,476	575,687	541,896
360 - MISCELLANEOUS REVENUES				
300-360-41001	INTEREST EARNINGS	48,792	38,978	12,718
300-360-41020	MISCELLANEOUS REVENUE	4,839	-	-
360 - MISCELLANEOUS REVENUES Totals:		53,631	38,978	12,718
Revenue Totals:		624,108	614,665	554,614
Expense				
510 - PERSONAL SERVICES				
300-629-51060	ROAD & BRIDGE EMPLOYEES WAGES	78,331	81,845	81,505
300-629-51800	BENEFITS TERMINATION PAY	-	1,600	1,600
510 - PERSONAL SERVICES Totals:		78,331	83,445	83,105
520 - BENEFITS				
300-629-52010	SOCIAL SECURITY TAXES	5,706	7,372	6,236
300-629-52020	GROUP MEDICAL & LIFE INSURANCE	27,844	29,000	27,022
300-629-52030	RETIREMENT & DEATH BENEFITS	18,950	19,327	19,578
300-629-52040	WORKERS COMPENSATION	1,320	3,021	3,021
300-629-52060	UNEMPLOYMENT INSURANCE	182	3,392	3,392
300-629-52070	OTHER POST EMPLOYMENT BENEFITS	17,694	15,616	22,773
300-629-52130	OPTIONAL RETIREMENT CONTRIBUTION	29,961	29,961	29,961
300-629-52140	RETIREE MEDICAL INS TRUST CONTRIB	14,604	14,604	14,604
520 - BENEFITS Totals:		116,261	122,293	126,587
530 - SUPPLIES				
300-629-53560	REPAIR AND MAINTENANCE SUPPLIES	23,382	31,627	31,627
300-629-53570	PARTS AND REPAIRS	17,347	20,000	20,000
530 - SUPPLIES Totals:		40,728	51,627	51,627
540 - OTHER SERVICES AND CHARGES				
300-629-54080	CONTINGENCY	23,596	173,624	187,580
300-629-54120	INSURANCE/ LIAB FIRE ETC	189,984	204,145	204,145
300-629-54430	UTILITIES	21,406	22,000	22,000
300-629-54480	CONTRACTOR SERVICES	-	6,000	6,000
300-629-54490	PHYSICALS & DRUG SCREEN TESTING	2,496	3,500	3,500
300-629-54610	RENTALS & LEASES	3,858	5,000	5,000
300-629-54640	BEAVER CONTROL CONTRACT	38,400	38,400	38,400
300-629-54990	MISCELLANEOUS	1,062	1,250	1,250
540 - OTHER SERVICES AND CHARGES Totals:		280,801	453,919	467,875
550 - CAPITAL OUTLAY				
300-629-55270	FURNITURE & EQUIPMENT	15,762	36,000	1,000
300-629-55280	ROAD OIL	-	66,005	2,000
300-629-55300	BRIDGE CONSTRUCTION	55,330	10,000	10,000
550 - CAPITAL OUTLAY Totals:		71,091	112,005	13,000
Expense Totals:		587,211	823,289	742,194

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
881 - CHILD PROTECTIVE SERVICES				
Revenue				
330 - INTERGOVERNMENTAL RECEIPTS				
881-330-41201	STATE TITLE IV E DFPS	588	-	-
330 - INTERGOVERNMENTAL RECEIPTS Totals:		<u>588</u>	<u>-</u>	<u>-</u>
360 - MISCELLANEOUS REVENUES				
881-360-41001	INTEREST EARNINGS	3,029	-	800
881-360-41152	MISCELLANEOUS DONATIONS	5,560	-	-
881-360-41184	PANOLA COUNTY FUNDING	58,000	58,000	30,000
360 - MISCELLANEOUS REVENUES Totals:		<u>66,589</u>	<u>58,000</u>	<u>30,800</u>
Revenue Totals:		<u>67,176</u>	<u>58,000</u>	<u>30,800</u>
Expense				
540 - OTHER SERVICES AND CHARGES				
881-646-54740	SUPPLIES & CHILD CARE EXPENSE	46,351	58,000	58,000
40 - OTHER SERVICES AND CHARGES Totals:		<u>46,351</u>	<u>58,000</u>	<u>58,000</u>
Expense Totals:		<u>46,351</u>	<u>58,000</u>	<u>58,000</u>
881 - CHILD PROTECTIVE SERVICES Totals:		<u>20,825</u>	<u>-</u>	<u>(27,200)</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
883 - HEALTH FUND				
Revenue				
330 - INTERGOVERNMENTAL RECEIPTS				
883-330-41168	TOBACCO SETTLEMENT	52,412	25,000	25,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		52,412	25,000	25,000
360 - MISCELLANEOUS REVENUES				
883-360-41001	INTEREST EARNINGS	77,213	25,000	25,000
883-360-41020	MISCELLANEOUS REVENUE	-	-	-
883-360-41300	HOSPITAL LEASE	-	-	-
360 - MISCELLANEOUS REVENUES Totals:		77,213	25,000	25,000
Revenue Totals:		129,625	50,000	50,000
Expense				
540 - OTHER SERVICES AND CHARGES				
883-648-54600	INDIGENT HEALTH CARE	26,102	50,000	50,000
40 - OTHER SERVICES AND CHARGES Totals:		26,102	50,000	50,000
Expense Totals:		26,102	50,000	50,000
883 - HEALTH FUND Totals:		103,523	-	-

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
885 - AIRPORT				
330 - INTERGOVERNMENTAL RECEIPTS				
885-330-40500	STATE GRANT	2,983	-	-
330 - INTERGOVERNMENTAL RECEIPTS Totals:		<u>2,983</u>	<u>-</u>	<u>-</u>
360 - MISCELLANEOUS REVENUES				
885-360-41001	INTEREST EARNINGS	7,674	900	900
885-360-41020	MISCELLANEOUS REVENUE	83,256	80,000	80,000
885-360-41028	HANGAR RENTAL & GROUND LEASE AGREEMENTS		14,310	14,310
360 - MISCELLANEOUS REVENUES Totals:		<u>90,930</u>	<u>95,210</u>	<u>95,210</u>
Revenue Totals:		<u>93,913</u>	<u>95,210</u>	<u>95,210</u>
Expense				
540 - OTHER SERVICES AND CHARGES				
885-750-54120	INSURANCE/LIAB. & PROPERTY			4,500
885-750-54150	PROFESSIONAL SERVICES	-	-	50
885-750-54570	REPAIRS AND RENOVATIONS	-	-	50
885-750-54930	FUEL & REPAIRS	72,203	95,160	90,560
40 - OTHER SERVICES AND CHARGES Totals:		<u>72,203</u>	<u>95,160</u>	<u>95,160</u>
550 - CAPITAL OUTLAY				
885-750-55270	FURNITURE & EQUIPMENT	14,295	50	50
885-750-55500	RUNWAY REPAIRS & IMPROVEMENTS	-	-	-
550 - CAPITAL OUTLAY Totals:		<u>14,295</u>	<u>50</u>	<u>50</u>
Expense Totals:		<u>86,498</u>	<u>95,210</u>	<u>95,210</u>
885 - AIRPORT Totals:		<u>7,414</u>	<u>-</u>	<u>-</u>

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
920 - ROAD BOND 1971				
Revenue				
360 - MISCELLANEOUS REVENUES				
920-360-41001	INTEREST EARNINGS	5,952	1,250	1,250
920-360-41020	MISCELLANEOUS REVENUE	-	-	-
360 - MISCELLANEOUS REVENUES Totals:		5,952	1,250	1,250
Revenue Totals:		5,952	1,250	1,250
Expense				
550 - CAPITAL OUTLAY				
920-696-56370	RIGHT OF WAY & UTILITY ADJ.	-	1,250	1,250
550 - CAPITAL OUTLAY Totals:		-	1,250	1,250
Expense Totals:		-	1,250	1,250
920 - ROAD BOND 1971 Totals:		5,952	-	-

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	2019 <u>ACTUALS</u>	2020 <u>BUDGET</u>	2021 <u>PROPOSED</u>
940 - PERMANENT IMPROVEMENT				
Revenue				
360 - MISCELLANEOUS REVENUES				
940-360-41001	INTEREST EARNINGS	4,704	1,000	1,000
360 - MISCELLANEOUS REVENUES Totals:		4,704	1,000	1,000
Revenue Totals:		4,704	1,000	1,000
Expense				
550 - CAPITAL OUTLAY				
940-697-55270	FURNITURE & EQUIPMENT	-	1,000	1,000
550 - CAPITAL OUTLAY Totals:		-	1,000	1,000
Expense Totals:		-	1,000	1,000
940 - PERMANENT IMPROVEMENT Totals:		4,704	-	-

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	Account Name	2019 ACTUALS	2020 BUDGET	2021 PROPOSED
950 - JAIL IMPROVEMENT FUND				
Revenue				
360 - MISCELLANEOUS REVENUES				
950-360-41001	INTEREST EARNINGS	3,141	900	1
360 - MISCELLANEOUS REVENUES Totals:		3,141	900	1
Revenue Totals:		3,141	900	1
Expense				
550 - CAPITAL OUTLAY				
950-570-55270	JAIL EQUIPMENT	222,746	900	1
550 - CAPITAL OUTLAY Totals:		222,746	900	1
Expense Totals:		222,746	900	1
950 - JAIL IMPROVEMENT FUND Totals:		(219,605)	-	-

**PANOLA COUNTY, TEXAS
SUMMARY OF BUDGETED EXPENDITURES
FOR BUDGET YEAR 2021**

<u>Account Number</u>	<u>Account Name</u>	<u>2019 ACTUALS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED</u>
968 - PANOLA COUNTY RETIREE HEALTH				
Revenue				
330 - INTERGOVERNMENTAL RECEIPTS				
968-330-41004	MEDICARE PART D REIMBURSEMENT	41,689	20,000	49,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		<u>41,689</u>	<u>20,000</u>	<u>49,000</u>
360 - MISCELLANEOUS REVENUES				
968-360-41001	INTEREST EARNINGS	690,190	376,166	265,184
968-360-41064	TRUST CONTRIBUTIONS	1,955,842	1,442,034	1,442,246
968-360-41066	SURPLUS DISTRIBUTION	69,398	-	-
360 - MISCELLANEOUS REVENUES Totals:		<u>2,715,429</u>	<u>1,818,200</u>	<u>1,707,430</u>
Revenue Totals:		<u>2,757,118</u>	<u>1,838,200</u>	<u>1,756,430</u>
Expense				
520 - BENEFITS				
968-668-52080	RETIRED EMPLOYEE MEDICAL INSURANCE	1,421,900	1,838,200	1,756,430
520 - BENEFITS Totals:		<u>1,421,900</u>	<u>1,838,200</u>	<u>1,756,430</u>
Expense Totals:		<u>1,421,900</u>	<u>1,838,200</u>	<u>1,756,430</u>
968 - PANOLA COUNTY RETIREE HEALTH Totals:		<u>1,335,218</u>	-	-

2020 Tax Rate Calculation Worksheet

Form 50-856

Taxing Units Other Than School Districts or Water Districts

PANOLA COUNTY

903 693 0300

Taxing Unit Name

Phone (area code and number)

110 SOUTH SYCAMORE

co.panola.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17). ¹	\$ 4,150,442,786
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 150,671,640
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,999,771,146
4.	2019 total adopted tax rate.	\$ 0.53620 /\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:.....	\$ 0
	B. 2019 values resulting from final court decisions:.....	-\$ 0
	C. 2019 value loss. Subtract B from A. ³	\$ 0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:.....	\$ 0
	B. 2019 disputed value:.....	-\$ 0
	C. 2019 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$ 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.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,999,771,146
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. ³	\$ 0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value:..... \$ 762,730 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:..... + \$ 6,306,730 C. Value loss. Add A and B. ⁴	\$ 7,069,460
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. A. 2019 market value:..... \$ 0 B. 2020 productivity or special appraised value:..... - \$ 0 C. Value loss. Subtract B from A. ⁵	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 7,069,460
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ 3,992,701,686
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 21,408,866.00
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. ⁶	\$ 289,152.00
16.	Taxes in tax increment financing (TIF) for tax year 2019. 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 2020 captured appraised value in Line 18D, enter 0. ⁷	\$ 0.00
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. ¹⁰	\$ 21,698,018.00
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values:..... \$ 3,566,752,953 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 8,327,731 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2020 value. Add A and B, then subtract C and D.	\$ 3,575,080,684

³ Tex. Tax Code § 26.012(15)
⁴ Tex. Tax Code § 26.012(15)
⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(13)
⁷ Tex. Tax Code § 26.03(c)
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. 2020 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. 2020 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.	2020 tax ceilings. Counties, cities and junior colleges 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 165,441,780
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 3,409,638,904
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$ 5,728,030
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$ 5,728,030
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$ 3,403,910,874
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.63744/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$ 0.65552/\$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.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ 0.53620/\$100
29.	2019 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> .	\$ 3,999,771,146

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 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>21,446,773.00</u>
31.	Adjusted 2019 levy for calculating NNR M&O rate. Add Line 31E to Line 30.	\$ <u>21,735,925.00</u>
	<p>A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p> <p style="text-align: right;">+ \$ <u>0.00</u></p> <p>B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.</p> <p style="text-align: right;">+ \$ <u>289,152.00</u></p> <p>C. 2019 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 2020 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$ <u>0.00</u></p> <p>D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$ <u>0.00</u></p> <p>E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$ <u>289,152.00</u></p>	
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,403,910,874</u>
33.	2020 NNR M&O rate (unadjusted). Divide Line 31 by Line 32 and multiply by \$100.	\$ <u>0.63855</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²¹ Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
	<p>A. 2020 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.</p> <p style="text-align: right;">\$ <u>0.00</u></p> <p>2019 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.</p> <p style="text-align: right;">- \$ <u>0.00</u></p> <p>B. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ <u>0.00000</u> /\$100</p>	
35.	Rate adjustment for indigent health care expenditures. ²⁴ Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
	<p>A. 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.</p> <p style="text-align: right;">\$ <u>0.00</u></p> <p>B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.</p> <p style="text-align: right;">- \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ <u>0.00000</u> /\$100</p>	

²¹ [Reserved for expansion]
²² Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0442

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ Enter the lessor of C and D. If not applicable, enter 0.</p> <p>A. 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>B. 2019 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, 2018 and ending on June 30, 2019, 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>	\$ <u>0.00000</u> / _{\$100}
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p>A. 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>B. 2019 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, 2018 and ending on June 30, 2019. \$ <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>	\$ <u>0.00000</u> / _{\$100}
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34, 35, 36, and 37.	\$ <u>0.63855</u> / _{\$100}
39.	<p>2020 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 38 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 38 by 1.035.</p> <p>- or -</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷</p>	\$ <u>0.66089</u> / _{\$100}
40.	<p>Total 2020 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.</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>
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$ <u>0.00</u>

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443
²⁷ Tex. Tax Code § 26.04(-1)
²⁸ Tex. Tax Code § 26.012(10) and 26.04(b)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$ 0.00
43.	2020 anticipated collection rate. 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%. ²⁹ A. Enter the 2020 anticipated collection rate certified by the collector. ³⁰ 95% B. Enter the 2019 actual collection rate 97% C. Enter the 2018 actual collection rate 95% D. Enter the 2017 actual collection rate 97%	95%
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43.	\$ 0.00
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,409,638,904 /\$100
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ 0.00000 /\$100
47.	2020 voter-approval tax rate. Add Lines 39 and 46.	\$ 0.66089 /\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$ 0.67963 /\$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
49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³¹ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	\$ 0.00
50.	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. ³¹ Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 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 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0.00
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$ 0.00000 /\$100
53.	2020 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$ 0.00000 /\$100
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100

²⁹ Tex. Tax Code § 26.04(h), (h-1) and (h-2)
³⁰ Tex. Tax Code § 26.04(b)
³¹ [Reserved for expansion]
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)

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$ 0.00000/\$100

SECTION 4: Voter-Approval 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
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0.00
58.	2020 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 0
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$ 0.00000/\$100
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$ 0.00000/\$100

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.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.00000/\$100
62.	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.	\$ 0.00000/\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.00000/\$100
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	\$ 0.00000/\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$ 0.67963/\$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.⁴²

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.⁴³

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the Voter-Approval Tax Rate Worksheet	\$ 0.63855/\$100
67.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 3,409,638,904
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$.01466/\$100

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.063(a)(1)

⁴² Tex. Tax Code § 26.012(B-1)

⁴³ Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
69.	2020 debt rate. Enter the rate from Line 46 of the Voter-Approval Tax Rate Worksheet.	\$ 0.00000 / \$100
70.	De minimis rate. Add Lines 66, 68 and 69.	\$ 0.65321 / \$100

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.65552 / \$100
 As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).

Voter-approval tax rate. \$ 0.67963 / \$100
 As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).

De minimis rate. \$ 0.65321 / \$100
 If applicable, enter the de minimis rate from Line 70.

SECTION 8: 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 calculated the tax rates in accordance with requirements in Tax Code. "

print here → Holly Gibbs Panola Co. Tax A/c
Printed Name of Taxing Unit Representative

sign here → *Holly Gibbs*
Taxing Unit Representative

7-24-20
Date



** Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet

Form 50-856

Taxing Units Other Than School Districts or Water Districts

PANOLA COUNTY SPECIAL

903 693 0300

Taxing Unit Name

Phone (area code and number)

110 SOUTH SYCAMORE

co.panola.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17). ¹	\$ 4,145,675,132
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 150,359,260
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,995,315,872
4.	2019 total adopted tax rate.	\$ 0.01520 /\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:.....	\$ 0
	B. 2019 values resulting from final court decisions:.....	-\$ 0
	C. 2019 value loss. Subtract B from A. ³	\$ 0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:.....	\$ 0
	B. 2019 disputed value:.....	-\$ 0
	C. 2019 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$ 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.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,995,315,872
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$ 0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value:..... \$ 759,730 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:..... + \$ 5,851,320 C. Value loss. Add A and B. ⁶	\$ 6,611,050
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. A. 2019 market value:..... \$ 0 B. 2020 productivity or special appraised value:..... - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 6,611,050
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ 3,988,704,822
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 606,283.00
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$ 7,699.00
16.	Taxes in tax increment financing (TIF) for tax year 2019. 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 2020 captured appraised value in Line 18D, enter 0. ⁹	\$ 0.00
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. ¹⁰	\$ 613,982.00
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values:..... \$ 3,556,776,723 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 8,327,731 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2020 value. Add A and B, then subtract C and D.	\$ 3,565,104,454

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 § 26.012(13)
⁹ Tex. Tax Code § 26.03(c)
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. ¹⁴	
A.	2020 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.	2020 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.	2020 tax ceilings. Counties, cities and junior colleges 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 165,285,100
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 3,399,819,354
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$ 5,707,260
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$ 5,707,260
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$ 3,394,112,094
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.01808 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$ 0.65552 /\$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.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ 0.01520 /\$100
29.	2019 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> .	\$ 3,995,315,872

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

Line	voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>607,288.00</u>
31.	Adjusted 2019 levy for calculating NNR M&O rate. Add Line 31E to Line 30.	\$ <u>614,987.00</u>
	<p>A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p> <p style="text-align: right;">+ \$ <u>0.00</u></p> <p>B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.</p> <p style="text-align: right;">+ \$ <u>7,699.00</u></p> <p>C. 2019 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 2020 captured appraised value in Line 18D, enter 0.....</p> <p style="text-align: right;">- \$ <u>0.00</u></p> <p>D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$ <u>0.00</u></p> <p>E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.....</p> <p style="text-align: right;">\$ <u>7,699.00</u></p>	
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,394,112,094</u>
33.	2020 NNR M&O rate (unadjusted). Divide Line 31 by Line 32 and multiply by \$100.	\$ <u>0.01811</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
	<p>A. 2020 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.</p> <p style="text-align: right;">\$ <u>0.00</u></p> <p>2019 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.....</p> <p style="text-align: right;">- \$ <u>0.00</u></p> <p>B. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ <u>0.00000</u> /\$100</p>	
35.	Rate adjustment for indigent health care expenditures. ²⁴ Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
	<p>A. 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.</p> <p style="text-align: right;">\$ <u>0.00</u></p> <p>B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.....</p> <p style="text-align: right;">- \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ <u>0.00000</u> /\$100</p>	

²³ (Reserved for expansion)
²⁴ Tex. Tax Code § 26.044
²⁵ Tex. Tax Code § 26.0442

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ Enter the lessor of C and D. If not applicable, enter 0.</p> <p>A. 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>B. 2019 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, 2018 and ending on June 30, 2019, 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>/5100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/5100</p>	\$ <u>0.00000</u> /5100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p>A. 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>B. 2019 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, 2018 and ending on June 30, 2019. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/5100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/5100</p>	\$ <u>0.00000</u> /5100
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34, 35, 36, and 37.	\$ <u>0.01881</u> /5100
39.	<p>2020 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 38 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 38 by 1.035.</p> <p>- or -</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷</p>	\$ <u>0.01874</u> /5100
40.	<p>Total 2020 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.</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>
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$ <u>0.00</u>

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443
²⁷ Tex. Tax Code § 26.04(c-1)
²⁸ Tex. Tax Code § 26.012(10) and 26.04(b)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$ 0.00
43.	2020 anticipated collection rate. 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%. ²⁹	95%
	A. Enter the 2020 anticipated collection rate certified by the collector. ³⁰	95%
	B. Enter the 2019 actual collection rate.	97%
	C. Enter the 2018 actual collection rate.	95%
	D. Enter the 2017 actual collection rate.	97%
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43.	\$ 0.00
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,399,819,354 /\$100
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ 0.00000 /\$100
47.	2020 voter-approval tax rate. Add Lines 39 and 46.	\$ 0.01874 /\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$ 0.67963 /\$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
49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, 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 2019, skip this line.	\$ 0.00
50.	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 2019 or in May 2020. Multiply the amount on Line 49 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 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0.00
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$ 0.00000 /\$100
53.	2020 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$ 0.00000 /\$100
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100

²⁹ Tex. Tax Code § 26.04(h), (h-1) and (h-2)
³⁰ Tex. Tax Code § 26.04(b)
³¹ [Reserved for expansion]
³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(f)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$ 0.00000/\$100

SECTION 4: Voter-Approval 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
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0.00
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$ 0.00000/\$100
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$ 0.00000/\$100

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.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero. ⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴¹

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.00000/\$100
62.	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.	\$ 0.00000/\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.00000/\$100
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	\$ 0.00000/\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$ 0.67963/\$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. ⁴²

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. ⁴³

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.01881/\$100
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,399,819,354
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$.01476/\$100

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.063(a)(1)

⁴² Tex. Tax Code § 26.012(b-a)

⁴³ Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
69.	2020 debt rate. Enter the rate from Line 46 of the Voter-Approval Tax Rate Worksheet.	\$ 0.00000 / \$100
70.	De minimis rate. Add Lines 66, 68 and 69.	\$ 0.03281 / \$100

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.65552 / \$100
 As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).

Voter-approval tax rate. \$ 0.67963 / \$100
 As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).

De minimis rate. \$ 0.03281 / \$100
 If applicable, enter the de minimis rate from Line 70.

SECTION 8: 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 calculated the tax rates in accordance with requirements in Tax Code. **

print here → Holly Gibbs, Panola Co. Tax A/C
 Printed Name of Taxing Unit Representative

sign here → *Holly Gibbs*
 Taxing Unit Representative

Date 7-24-20



** Tex. Tax Code § 26.04(c)