

PROPOSED BUDGET OF
PANOLA COUNTY TEXAS
FOR THE YEAR 2023
LGC CH.111.001 SEC. 111.003 ANNUAL BUDGET
REQUIRED (B)

This budget will raise more total property taxes than last year's budget by \$1,789,841 or 7.8%, and of that amount \$34,826 is tax revenue to be raised from new property added to the tax roll this year.

FILED FOR RECORD
IN MY OFFICE
AT 2:02 O'CLOCK 0 M

JUL 28 2022

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

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**PANOLA COUNTY, TEXAS
2023 BUDGET
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County of Panola

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

County Judge
David Anderson

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

Budget Transmittal Letter-FY2023

It has been several years since I have proposed a budget for Panola County. This year we have seen an increase in Panola County's appraisal values. Even with inflationary times upon us, this increase has allowed us to increase some necessary areas of improvements in Panola County. However, the Texas Legislature has passed legislation that restricts the amount of revenue a county can assess.

Panola County has been fortunate that the natural gas field has had much more activity in the last couple of years and values have increased as well. This proposed budget has been produced with the understanding that the energy resources in Panola County can be volatile as demonstrated in the past.

A \$3,000.00 flat pay raise is in this budget for all employees. Hourly employees might see a few dollars more than the \$3,000 due to rounding in the calculations. Also in this budget are some additional funds for Road and Bridge for their road repairs and construction due to expected inflationary material prices.

I believe the proposed budget is conservative, and it will meet the needs of the citizens of Panola County. This proposed budget is under the Texas mandates of the requirements of the Voter Approval Rate enacted by the Texas Legislature. I urge the adoption of this budget as submitted.

Sincerely,

David L. Anderson

Panola County Judge

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BUDGET CERTIFICATE

Budget of **PANOLA COUNTY, TEXAS**

Budget year from January 1, 2023 to December 31, 2023

THE STATE OF TEXAS XX

COUNTY OF PANOLA XX

We, David Anderson, 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 _____, as the same appears on file in the office of the County Clerk of said County.

COUNTY JUDGE

COUNTY AUDITOR

COUNTY CLERK

SUBSCRIBED AND SWORN TO before me, the undersigned authority, this the _____ day of _____ 2022.

Notary Public in and for the State of Texas

My Commission Expires: _____

**PANOLA COUNTY, TEXAS
2023 BUDGET SUMMARY**

FUND NUMBER	100	130	140	150	160	162	165	166
FUND NAME	GENERAL	LAW LIBRARY	COUNTY JUVENILE DELINQUENCY PREVENTION	COURTHOUSE SECURITY	RECORDS MANAGEMENT	COUNTY & DISTRICT COURT TECHNOLOGY	COURT RECORD PRESERVATION	DISTRICT COURT RECORDS TECHNOLOGY
RevCategory: 310 - TAX RECEIPTS	17,094,449							
RevCategory: 321 - VEHICLE TAXES & LICENSES								
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS	468,502							
RevCategory: 340 - CHARGES FOR SERVICES	789,100	12,000		20,974	6,800	150	1,790	600
RevCategory: 350 - FINES								
RevCategory: 360 - MISCELLANEOUS REVENUES	417,713	575	1	1,942	60	1	10	
REVENUE TOTALS	18,769,764	12,575	1	22,916	6,860	151	1,800	600
ExpCategory: 510 - PERSONAL SERVICES	6,848,134			15,933	4,118			
ExpCategory: 520 - BENEFITS	6,659,610			6,983	742			
ExpCategory: 530 - SUPPLIES	322,739	12,575						
ExpCategory: 540 - OTHER SERVICES AND CHARGES	4,807,075		1		2,000		1,800	
ExpCategory: 550 - CAPITAL OUTLAY	332,206					151		600
EXPENDITURE TOTALS	18,969,764	12,575	1	22,916	6,860	151	1,800	600

**PANOLA COUNTY, TEXAS
2023 BUDGET SUMMARY**

FUND NUMBER	168	170	175	180	200	300	813	881
FUND NAME	DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	COUNTY CLERK RECORDS PRESERVATION	ARCHIVE FEES	JUSTICE COURT TECHNOLOGY	ROAD & BRIDGE	FM & LATERAL ROAD	AMERICAN RESCUE PLAN	CHILD PROTECTIVE SERVICES
RevCategory: 310 - TAX RECEIPTS					6,930,572	607,765		
RevCategory: 321 - VEHICLE TAXES & LICENSES					350,000			
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS					74,000			
RevCategory: 340 - CHARGES FOR SERVICES	600	121,350	35,000	4,488				
RevCategory: 350 - FINES					354,000			
RevCategory: 360 - MISCELLANEOUS REVENUES		4,050	554	694	247,217	15,927	10,000	58,000
REVENUE TOTALS	600	125,400	35,554	5,182	7,955,789	623,692	10,000	58,000
ExpCategory: 510 - PERSONAL SERVICES					2,069,993	91,353		
ExpCategory: 520 - BENEFITS					2,033,635	118,562		
ExpCategory: 530 - SUPPLIES					745,468	71,627		
ExpCategory: 540 - OTHER SERVICES AND CHARGES	600	125,400	35,554		1,035,471	429,519	200,000	58,000
ExpCategory: 550 - CAPITAL OUTLAY				5,182	3,033,823	8,000	600,000	
EXPENDITURE TOTALS	600	125,400	35,554	5,182	8,918,390	719,061	800,000	58,000

**PANOLA COUNTY, TEXAS
2023 BUDGET SUMMARY**

FUND NUMBER	883	885	920	940	950	968		
FUND NAME	HEALTH FUND	AIRPORT	ROAD BOND 1971	PERMANENT IMPROVEMENT	JAIL IMPROVEMENT FUND	PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST	ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS	TOTAL
RevCategory: 310 - TAX RECEIPTS								24,632,786
RevCategory: 321 - VEHICLE TAXES & LICENSES								350,000
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS	25,000					49,000		616,502
RevCategory: 340 - CHARGES FOR SERVICES								992,852
RevCategory: 350 - FINES								354,000
RevCategory: 360 - MISCELLANEOUS REVENUES	25,000	95,634	1,250	1,000	1	1,810,000	(1,917,000)	772,629
REVENUE TOTALS	50,000	95,634	1,250	1,000	1	1,859,000	(1,917,000)	27,718,769
ExpCategory: 510 - PERSONAL SERVICES								9,029,531
ExpCategory: 520 - BENEFITS						1,859,000	(1,859,000)	8,819,532
ExpCategory: 530 - SUPPLIES								1,152,409
ExpCategory: 540 - OTHER SERVICES AND CHARGES	50,000	95,584					(58,000)	6,783,004
ExpCategory: 550 - CAPITAL OUTLAY		50	1,250	1,000	1			3,982,263
EXPENDITURE TOTALS	50,000	95,634	1,250	1,000	1	1,859,000	(1,917,000)	29,766,739

**PANOLA COUNTY, TEXAS
2023 ESTIMATED FUND BALANCES**

Fund	Estimated Beginning Fund Balance	Total Proposed Revenues	Total Proposed Expenses	Estimated Ending Fund Balance
100 - GENERAL	20,007,563	18,769,764	18,969,764	19,807,563
130 - LAW LIBRARY	87,790	12,575	12,575	87,790
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FU	164	1	1	164
150 - COURTHOUSE SECURITY	238,281	22,916	22,916	238,281
160 - RECORDS MANAGEMENT	24,811	6,860	6,860	24,811
162 - COUNTY & DISTRICT COURT T	7,486	151	151	7,486
165 - COURT RECORD PRESERVATION	15,479	1,800	1,800	15,479
166 - DISTRICT COURT RECORDS TECHNOLOGY	23,382	600	600	23,382
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRES	13,494	600	600	13,494
170 - COUNTY CLERK RECORDS PRES	569,877	125,400	125,400	569,877
175 - ARCHIVE FEES	385,333	35,554	35,554	385,333
180 - JUSTICE COURT TECHNOLOGY	98,460	5,182	5,182	98,460
200 - ROAD & BRIDGE	7,506,367	7,955,789	8,918,390	6,543,766
300 - FM & LATERAL	1,972,716	623,692	719,061	1,877,347
813-AMERICAN RESCUE PLAN	4,516,329	10,000	800,000	3,726,329
881 - CHILD PROTECTIVE SERVICES	128,246	58,000	58,000	128,246
883 - HEALTH FUND	3,848,866	50,000	50,000	3,848,866
885 - AIRPORT	428,619	95,634	95,634	428,619
920 - ROAD BOND 1971	299,945	1,250	1,250	299,945
940 - PERMANENT IMPROVEMENT	235,698	1,000	1,000	235,698
950 - JAIL IMPROVEMENT FUND	472	1	1	472
968 - PANOLA COUNTY RETIREE HEA	36,235,964	1,859,000	1,859,000	36,235,964
TRANSFER BETWEEN FUNDS	-	(1,917,000)	(1,917,000)	-
	76,645,342	27,718,769	29,766,739	74,597,372

PANOLA COUNTY, TEXAS

2023 DEPARTMENT FUND EXPENDITURE SUMMARY



PROPOSED BUDGET

	Page Number	Department		
Fund: 100 - GENERAL				
	12	400 - COUNTY JUDGE		234,079
	13	401 - COMMISSIONERS		420,835
	14	403 - COUNTY CLERK		486,059
	15	405 - VETERANS SERVICE OFFICE		152,216
	16	407 - AIRPORT		108,978
	17	408 - INFORMATION TECHNOLOGY DEPARTMENT		95,709
	18	409 - MISC & NON DEPARTMENTAL		3,556,729
	19	426 - COUNTY COURT AT LAW		480,468
	20	435 - DISTRICT COURT		189,583
	21	450 - DISTRICT CLERK		442,521
	22	455 - JUSTICE OF THE PEACE PCT 1 & 4		254,571
	23	457 - JUSTICE OF THE PEACE PCT 2 & 3		254,573
	24	465 - JUDICIAL		96,203
	25	477 - CRIMINAL DISTRICT ATTORNEY		715,812
	26	478 - LAWSUITS VS COUNTY		11,000
	27	490 - ELECTIONS		62,008
	28	491 - ELECTIONS ADMINISTRATION		155,798
	29	495 - COUNTY AUDITOR		374,209
	30	497 - COUNTY TREASURER		255,836
	31	499 - TAX COLLECTOR AND ASSESSOR		636,792
	32	510 - BUILDING MAINTENANCE		500,784
	33	543 - FIRE PROTECTION		18,000
	34-35	560 - SHERIFF		4,271,232
	35-36	570 - CORRECTIONS / JAIL		2,569,174
	37	575 - FIRE MARSHAL/EMERG MGT		244,556
	38	580 - HIGHWAY PATROL		73,670
	39	581 - CONSTABLE PCT 2 AND 3		232,607
	40	585 - CONSTABLE PCT 1 & 4		281,405
	41	595 - ENVIRONMENTAL PROTECTION		280,000
	42	646 - HEALTH AND PAUPERS CARE		950,700
	43	650 - LIBRARY		408,591
	44	661 - YOUTH PROGRAMS		17,000
	45	665 - AGRICULTURE EXTENSION SERVICE		138,066
Fund: 100 - GENERAL Total:				18,969,764
Fund: 130 - LAW LIBRARY				
	46	420 - LAW LIBRARY		12,575
Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
	47	810 - JUVENILE PROBATION		1
Fund: 150 - COURTHOUSE SECURITY				
	48	640 - COURTHOUSE SECURITY		22,916
Fund: 160 - RECORDS MANAGEMENT				
	49	660 - RECORDS MANAGEMENT		6,860
Fund: 162 - COUNTY & DISTRICT COURT TECHNOLOGY				
	50	660 - COUNTY & DISTRICT COURT TECHNOLOGY		151

**PANOLA COUNTY, TEXAS
2023 DEPARTMENT FUND EXPENDITURE SUMMARY**

Fund: 165 - COURT RECORD PRESERVATION	51	660 - COURT RECORD PRESERVATION	<u>1,800</u>
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY	52	660 - DISTRICT COURT RECORDS TECHNOLOGY	<u>600</u>
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	53	660 - DISTRICT CLERK RECORDS MANAGEMENT & PR	<u>600</u>
Fund: 170 - COUNTY CLERK RECORDS PRES	54	670 - COUNTY CLERK RECORDS PRES	<u>125,400</u>
Fund: 175 - ARCHIVE FEES	55	660 - ARCHIVE FEES	<u>35,554</u>
Fund: 180 - JUSTICE COURT TECHNOLOGY	56	640 - JUSTICE COURT TECHNOLOGY	<u>5,182</u>
Fund: 200 - ROAD & BRIDGE	58	621 - PRECINCT #1	2,461,754
	58	622 - PRECINCT #2	1,804,939
	59	623 - PRECINCT #3	2,127,988
	60	624 - PRECINCT #4	<u>2,523,709</u>
Fund: 200 - ROAD & BRIDGE Total:			8,918,390
Fund: 300 - FM & LATERAL	61	629 - FM & LATERAL MAINTENANCE	<u>719,061</u>
Fund: 813- AMERICAN RESCUE PLAN	62	460- FEDERAL GRAND	<u>800,000</u>
Fund: 881 - CHILD PROTECTIVE SERVICES	63	646 - CHILD PROTECTIVE SERVICES	<u>58,000</u>
Fund: 883 - HEALTH FUND	64	648 - HEALTH FUND	<u>50,000</u>
Fund: 885 - AIRPORT	65	750 - AIRPORT	<u>95,634</u>
Fund: 920 - ROAD BOND 1971	66	696 -ROAD BOND 1971	<u>1,250</u>
Fund: 940 - PERMANENT IMPROVEMENT	67	697 - PERMANENT IMPROVEMENT	<u>1,000</u>
Fund: 950 - JAIL IMPROVEMENT FUND	68	570 - JAIL IMPROVEMENT FUND	<u>1</u>
Fund: 968 - PANOLA COUNTY RETIREE HEALTH	69	668 - RETIREE HEALTH BENEFITS TRUST	<u>1,859,000</u>
ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS			(1,917,000)
Report Total:			<u><u>29,766,739</u></u>

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

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ORIGINAL BUDGET 2022	PROPOSED BUDGET 2023	BUDGET ADOPTED BY COMMISSIONERS COURT 2023
RECEIPTS						
AD VALOREM TAXES	20,788,517	21,628,160	20,834,947	22,842,945	24,632,786	
MOTOR VEHICLE TAXES & LICENSES	334,557	270,300	350,000	350,000	350,000	
INTERGOVERNMENTAL RECEIPTS	697,250	707,800	991,502	691,502	616,502	
CHARGES FOR SERVICES	1,101,839	1,089,535	1,259,284	923,468	992,852	
FINES	401,396	320,343	216,084	354,000	354,000	
MISCELLANEOUS	5,426,403	4,345,507	452,448	932,532	772,629	
TOTAL RECEIPTS	28,749,962	28,361,645	24,104,265	26,094,447	27,718,769	
EXPENDITURES						
PERSONAL SERVICES (SALARIES & WAGES)	6,944,028	7,500,408	7,780,052	8,414,647	9,029,531	
BENEFITS	8,449,090	8,744,636	8,132,716	8,677,233	8,819,532	
SUPPLIES	886,288	782,112	992,509	1,037,389	1,152,409	
OTHER SERVICES AND CHARGES	5,725,879	5,133,393	6,454,575	6,391,515	6,783,004	
CAPITAL OUTLAY & CONSTRUCTION	2,214,507	3,014,945	2,169,740	2,319,240	3,982,263	
DEBT SERVICE	-	-	-	-	-	
TOTAL EXPENDITURES	24,219,792	25,175,494	25,529,592	26,840,024	29,766,739	

**PANOLA COUNTY, TEXAS
PROPERTY VALUES AND AD VALOREM TAX REVENUE
ESTIMATION FOR BUDGET YEAR 2023**

	GENERAL FUND	ROAD & BRIDGE FUND	F.M. AND LATERAL ROAD	TOTAL
ASSESSED VALUE	6,052,038,983	6,052,038,983	6,052,038,983	
LESS: VALUE OF EXEMPTIONS FOR HOMESTEAD, ELDERLY, DISABLED VETERANS, AND, FREEZE TAXABLE, ETC.	464,741,350	464,741,350	474,170,480	
TAXABLE VALUE FOR EACH	5,587,297,633	5,587,297,633	5,577,868,503	
TAX RATES FOR 2023 BUDGET YEAR	0.31870	0.12921	0.01135	0.45926
ADVALOREM TAXES TO BE LEVIED FOR EACH TAX	17,806,718	7,219,347	633,088	25,659,153
LESS: ESTIMATED UNCOLLECTABLES & CHARGES 2023 BUDGET YEAR LEVY	712,269	288,774	25,324	1,026,367
LESS: ESTIMATED DISCOUNTS FOR EARLY PAYMENT OF 2023 BUDGET YEAR LEVY	445,168	180,484	15,827	641,479
LESS: ESTIMATED DELINQUENT TAXES, 2023 BUDGET YEAR LEVY	89,034	36,097	3,165	128,296
PLUS: ESTIMATED COLLECTIONS OF PRIOR YEARS DELINQUENT TAXES, PENALTIES, INTEREST	534,202	216,580	18,993	769,775
TOTAL ESTIMATED CASH COLLECTION OF AD VALOREM TAXES, 2023 BUDGET YEAR	17,094,449	6,930,572	607,765	24,632,786
	16,560,247	6,713,992	588,772	

PANOLA COUNTY, TEXAS
AD VALOREM TAX RATE AND COLLECTION HISTORY
TAX ROLL YEAR 2013 - 2021
ESTIMATES FOR 2023 BUDGET

TAX ROLL YEARS	2013	2014	2015	2016	2017	2018	2019	2020	2021	BUDGET YEAR 2023 TAX ROLL YEAR 2022
TAX RATES										
GENERAL FUND	0.3507	0.3348	0.3473	0.4367	0.4473	0.4578	0.4202	0.4600	0.40402	0.31870
REGULAR ROAD & BRIDGE	0.1335	0.1210	0.1225	0.1455	0.1349	0.1335	0.1160	0.1375	0.15350	0.12921
SPECIAL ROAD & BRIDGE	-	-	-	-	-	-	-	-	-	-
FARM TO MARKET & LATERAL ROAD	0.0152	0.0136	0.0139	0.0161	0.0161	0.0167	0.0152	0.0160	0.01497	0.01135
TOTAL OPERATING TAX RATE	0.4994	0.4694	0.4837	0.5983	0.5983	0.6080	0.5514	0.6135	0.57249	0.45926
DEBT SERVICE LEVY	-	-	-	-	-	-	-	-	-	-
TOTAL TAX RATE	0.4994	0.4694	0.4837	0.5983	0.5983	0.6080	0.5514	0.6135	0.57249	0.45926
ASSESSED VALUATION - TAXABLE	3,846,931,726	4,370,010,636	4,331,139,823	3,425,290,417	3,355,981,305	3,311,695,722	3,984,233,407	3,575,080,684	4,052,835,804	5,587,297,633
ADVALOREM TAXES LEVIED	21,378,495	21,460,930	21,338,275	21,149,892	20,076,037	21,083,217	21,624,075	21,454,962	23,200,637	25,659,153
COLLECTIONS, DISCOUNTS, ADJUST. CURRENT LEVY	20,839,267	20,940,280	20,783,808	20,456,482	19,078,999	20,193,930	20,255,868	20,753,540	22,576,806	23,863,011
PERCENT LEVY COLLECTED, DISCOUNTED & ADJUST.	97.48	97.57	97.40	96.72	95.03	95.78	93.67	96.73	97.31	93.00
DELINQ. TAX COLLECTIONS, PENALTIES & INTEREST, & REFUNDS	456,412	486,491	429,004	411,796	590,499	195,371	241,721	673,472	266,139	769,775
TOTAL TAX COLLECTIONS, DISCOUNTS & ADJUST.	21,145,315	21,426,982	21,212,812	20,868,278	19,669,498	20,389,301	20,497,589	21,427,012	22,842,945	24,632,786
PERCENT COLLECTED, DISCOUNTED & ADJUST.	98.91	99.84	99.41	98.67	97.98	96.71	94.79	99.87	98.46	96.00
OUTSTANDING DELINQUENT TAXES	1,103,848	1,138,007	1,263,470	1,545,084	1,951,623	1,074,122	865,397	1,000,322	1,019,397	

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

PANOLA COUNTY HAS NO DEBT



Account Number

Account Name

2021
ACTUALS

2022
CURRENT

2023
PROPOSED

100 - GENERAL

Revenue

100 - GENERAL

310 - TAX RECEIPTS

100-310-41101	CURRENT PROPERTY TAX LEVY	16,559,399.77	16,194,150	16,560,247
100-310-41102	DELINQUENT PROPERTY TAX LEVY	565,005.83	163,743	534,202
310 - TAX RECEIPTS Totals:		17,124,405.60	16,357,893	17,094,449

330 - INTERGOVERNMENTAL RECEIPTS

100-330-41011	TAX COLLECTING CHARGE SCHOOLS	120,204.00	120,206	120,206
100-330-41021	TAX COLLECTING CHARGE CITIES	12,475.00	12,475	12,475
100-330-41050	CITY PUBLIC LIBRARY	170,821.00	170,821	170,821
100-330-41060	LAW ENFORCEMENT OFFICER STANDARD	5,726.65	6,000	6,000
100-330-4165	FIRE MARSHAL		25,000	25,000
100-330-41090	STATE JUDICIAL	84,000.00	84,000	84,000
100-330-41130	STATE VOTER REGISTRATION	4,599.59	-	-
100-330-41140	ELECTIONS	11,750.00	-	-
100-330-41165	SAVNS PROGRAM	4,815.18	-	-
100-330-41170	INDIGENT DEFENSE SERVICES GRANT	32,782.00	20,000	20,000
100-330-41186	STATE 911	38,059.00	30,000	30,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		485,232.42	468,502	468,502

340 - CHARGES FOR SERVICES

100-340-41000	COUNTY JUDGE	8,884.35	6,000	6,000
100-340-42002	COUNTY SHERIFF	22,668.06	20,000	20,000
100-340-44000	COUNTY CLERK	234,890.08	176,000	176,000
100-340-45004	TAX ASSESSOR COLLECTOR	381,255.78	400,000	400,000
100-340-46000	DISTRICT ATTORNEY	1,298.52	1,000	1,000
100-340-47000	DISTRICT CLERK	47,893.92	35,000	35,000
100-340-49000	COUNTY TREASURER	15,427.58	18,000	18,000
100-340-49500	JUSTICE OF THE PEACE FEES	110,226.85	133,100	133,100
340 - CHARGES FOR SERVICES Totals:		822,545.14	789,100	789,100

360 - MISCELLANEOUS REVENUES

100-360-41001	INTEREST EARNINGS	202,696.36	184,280	247,831
100-360-41020	MISCELLANEOUS REVENUE	344,016.51	154,835	123,882
100-360-41030	FAMILY PROTECTION FEE	1,500.00	2,000	2,000
100-360-41041	VITAL ARCHIVE - COUNTY CLERK	1,215.00	500	500
100-360-41051	JUDICIARY SUPPORT FEE	215.70	1,000	1,000
100-360-41062	TIME PAYMENT EFTIC	769.75	500	500
100-360-41080	C/C CIVIL GUARDIANSHIP	2,140.00	1,000	1,000
100-360-41091	EXPOSITION BUILDING	750.00	-	-
100-360-41100	HOSPITAL COLLECTIONS	140.00	-	-
100-360-41112	CHILD ABUSE PREVENTION	176.04	-	-
100-360-41114	CHILD SAFETY FEE	35,344.50	34,000	34,000
100-360-41164	MISCELLANEOUS UNCLAIMED FUNDS	721.99	-	-
100-360-41190	CLC JUSTICE OF THE PEACE FEES	7,889.06	7,000	7,000
360 - MISCELLANEOUS REVENUES Totals:		597,574.91	385,115	417,713

100 - GENERAL Totals:

19,122,463.58	18,000,610	18,769,764
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Revenue Totals:

19,122,463.58	18,000,610	18,769,764
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Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
	Expense			
100 - GENERAL				
	400 - COUNTY JUDGE			
	510 - PERSONAL SERVICES			
100-400-51010	ELECTED OFFICIALS	70,196.00	74,000	77,000
100-400-51030	ADMINISTRATIVE ASSISTANT	45,959.00	48,257	51,257
100-400-51070	FLOATING SECRETARY	-	-	16,000
	510 - PERSONAL SERVICES Totals:	116,155.00	122,257	144,257
	520 - BENEFITS			
100-400-52010	SOCIAL SECURITY TAXES	8,629.53	9,403	9,813
100-400-52020	GROUP MEDICAL & LIFE INSURANCE	27,030.40	27,455	29,160
100-400-52030	RETIREMENT & DEATH BENEFITS	27,900.54	29,340	30,783
100-400-52040	WORKERS COMPENSATION	329.64	439	390
100-400-52060	UNEMPLOYMENT INSURANCE	50.58	150	150
100-400-52070	OTHER POST EMPLOYMENT BENEFITS	32,453.63	12,289	12,826
	520 - BENEFITS Totals:	96,394.32	79,076	83,122
	530 - SUPPLIES			
100-400-53100	OFFICE SUPPLIES & REPAIRS	741.48	2,750	2,750
	530 - SUPPLIES Totals:	741.48	2,750	2,750
	540 - OTHER SERVICES AND CHARGES			
100-400-54200	COMMUNICATION TELEPHONE	1.93	400	400
100-400-54270	CONFERENCES AND DUES	735.00	3,000	3,000
100-400-54990	MISCELLANEOUS	71.63	100	100
	540 - OTHER SERVICES AND CHARGES Totals:	808.56	3,500	3,500
	550 - CAPITAL OUTLAY			
100-400-55270	FURNITURE & EQUIPMENT	-	450	450
	550 - CAPITAL OUTLAY Totals:	-	450	450
	400 - COUNTY JUDGE Totals:	214,099.36	208,033	234,079

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
401 - COMMISSIONERS				
510 - PERSONAL SERVICES				
100-401-51010	ELECTED OFFICIALS	226,916.00	240,000	252,000
510 - PERSONAL SERVICES Totals:		226,916.00	240,000	252,000
520 - BENEFITS				
100-401-52010	SOCIAL SECURITY TAXES	16,819.86	18,361	19,280
100-401-52020	GROUP MEDICAL & LIFE INSURANCE	54,065.60	55,540	58,320
100-401-52030	RETIREMENT & DEATH BENEFITS	54,504.84	57,576	60,484
100-401-52040	WORKERS COMPENSATION	738.68	1,080	200
100-401-52070	OTHER POST EMPLOYMENT BENEFITS	63,400.40	24,000	25,201
520 - BENEFITS Totals:		189,529.38	156,557	163,485
540 - OTHER SERVICES AND CHARGES				
100-401-54200	COMMUNICATION TELEPHONE	-	100	100
100-401-54270	CONFERENCES AND DUES	4,489.41	5,000	5,000
100-401-54990	MISCELLANEOUS	-	100	100
540 - OTHER SERVICES AND CHARGES Totals:		4,489.41	5,200	5,200
550 - CAPITAL OUTLAY				
100-401-55270	FURNITURE & EQUIPMENT	-	150	150
550 - CAPITAL OUTLAY Totals:		-	150	150
401 - COMMISSIONERS Totals:		420,934.79	401,907	420,835

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
403 - COUNTY CLERK				
510 - PERSONAL SERVICES				
100-403-51010	ELECTED OFFICIALS	56,729.00	60,000	63,000
100-403-51040	DEPUTIES	126,736.87	143,399	155,460
510 - PERSONAL SERVICES Totals:		183,465.87	203,399	218,460
520 - BENEFITS				
100-403-52010	SOCIAL SECURITY TAXES	12,615.33	15,561	16,716
100-403-52020	GROUP MEDICAL & LIFE INSURANCE	61,961.85	69,425	72,900
100-403-52030	RETIREMENT & DEATH BENEFITS	44,068.07	48,796	52,433
100-403-52040	WORKERS COMPENSATION	453.00	453	550
100-403-52060	UNEMPLOYMENT INSURANCE	139.12	275	275
100-403-52070	OTHER POST EMPLOYMENT BENEFITS	51,260.34	20,339	21,847
520 - BENEFITS Totals:		170,497.71	154,849	164,721
530 - SUPPLIES				
100-403-53100	OFFICE SUPPLIES & REPAIRS	5,095.17	10,000	10,000
530 - SUPPLIES Totals:		5,095.17	10,000	10,000
540 - OTHER SERVICES AND CHARGES				
100-403-54200	COMMUNICATION TELEPHONE	154.45	500	500
100-403-54270	CONFERENCES AND DUES	2,468.07	3,000	3,000
100-403-54360	RENTALS MICROFILMING & INDEXING	88,407.24	76,000	76,000
100-403-54620	COPY MACHINE RENTALS & SUPPLIES	1,396.62	5,000	5,000
100-403-54990	MISCELLANEOUS	-	250	250
540 - OTHER SERVICES AND CHARGES Totals:		92,426.38	84,750	84,750
550 - CAPITAL OUTLAY				
100-403-55270	FURNITURE & EQUIPMENT	633.94	8,128	8,128
550 - CAPITAL OUTLAY Totals:		633.94	8,128	8,128
403 - COUNTY CLERK Totals:		452,119.07	461,126	486,059

DEPUTIES:
(1) @ 42,516
(3) @ 37,648
TOTAL DEPUTIES = 155,460

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
405 - VETERANS SERVICE OFFICE				
510 - PERSONAL SERVICES				
100-405-51020	APPOINTED OFFICIAL	41,082.00	43,137	46,138
100-405-51050	SECRETARIES	29,812.00	34,633	37,648
510 - PERSONAL SERVICES Totals:		70,894.00	77,770	83,786
520 - BENEFITS				
100-405-52010	SOCIAL SECURITY TAXES	5,206.68	5,951	6,411
100-405-52020	GROUP MEDICAL & LIFE INSURANCE	27,032.80	27,770	29,160
100-405-52030	RETIREMENT & DEATH BENEFITS	17,028.56	18,658	20,110
100-405-52040	WORKERS COMPENSATION	210.52	216	200
100-405-52060	UNEMPLOYMENT INSURANCE	78.00	120	120
100-405-52070	OTHER POST EMPLOYMENT BENEFITS	19,807.57	7,778	8,379
520 - BENEFITS Totals:		69,364.13	60,493	64,380
530 - SUPPLIES				
100-405-53100	OFFICE SUPPLIES & REPAIRS	389.95	700	400
530 - SUPPLIES Totals:		389.95	700	400
540 - OTHER SERVICES AND CHARGES				
100-405-54200	COMMUNICATION TELEPHONE	11.36	150	300
100-405-54270	CONFERENCES AND DUES	1,202.63	2,000	2,000
100-405-54860	PROGRAMMING & COMPUTER SERVICES	800.00	600	900
100-405-54990	MISCELLANEOUS	161.95	100	200
540 - OTHER SERVICES AND CHARGES Totals:		2,175.94	2,850	3,400
550 - CAPITAL OUTLAY				
100-405-55270	FURNITURE & EQUIPMENT	189.63	600	250
550 - CAPITAL OUTLAY Totals:		189.63	600	250
405 - VETERANS SERVICE OFFICE Totals:		143,013.65	142,413	152,216

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
407 - AIRPORT				
510 - PERSONAL SERVICES				
100-407-51160	AIRPORT MANAGER	42,114.96	44,055	47,071
100-407-51650	TRAVEL ALLOWANCE	1,200.00	1,200	1,200
510 - PERSONAL SERVICES Totals:		43,314.96	45,255	48,271
520 - BENEFITS				
100-407-52010	SOCIAL SECURITY TAXES	3,313.58	3,463	3,693
100-407-52020	GROUP MEDICAL & LIFE INSURANCE	13,516.40	13,885	14,580
100-407-52030	RETIREMENT & DEATH BENEFITS	10,404.24	10,857	11,586
100-407-52040	WORKERS COMPENSATION	683.32	1,263	525
100-407-52060	UNEMPLOYMENT INSURANCE	47.76	100	100
100-407-52070	OTHER POST EMPLOYMENT BENEFITS	12,102.25	4,526	4,828
520 - BENEFITS Totals:		40,067.55	34,094	35,312
530 - SUPPLIES				
100-407-53100	OFFICE SUPPLIES & REPAIRS	67.70	1,400	1,500
100-407-53560	REPAIR AND MAINTENANCE SUPPLIES	1,144.41	1,400	1,400
530 - SUPPLIES Totals:		1,212.11	2,800	2,900
540 - OTHER SERVICES AND CHARGES				
100-407-54150	PROFESSIONAL SERVICES	1,867.66	3,000	3,000
100-407-54200	COMMUNICATION TELEPHONE	1,110.66	1,700	1,700
100-407-54430	UTILITIES	12,223.18	12,945	12,945
100-407-54480	CONTRACTOR SERVICES	1,246.42	3,000	3,000
100-407-54610	RENTALS & LEASES	1,052.00	1,800	1,800
540 - OTHER SERVICES AND CHARGES Totals:		17,499.92	22,445	22,445
550 - CAPITAL OUTLAY				
100-407-55270	FURNITURE & EQUIPMENT	-	150	50
550 - CAPITAL OUTLAY Totals:		-	150	50
407 - AIRPORT Totals:		102,094.54	104,744	108,978

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
408 - INFORMATION TECHNOLOGY DEPARTMENT				
510 - PERSONAL SERVICES				
100-408-51020	IT COORDINATOR	50,000.00	52,500	55,500
	510 - PERSONAL SERVICES Totals:	50,000.00	52,500	55,500
520 - BENEFITS				
100-408-52010	SOCIAL SECURITY	3,824.94	4,017	4,246
100-408-52020	GROUP MEDICAL & LIFE INSURANCE	12,392.37	13,885	14,580
100-408-52030	RETIREMENT & DEATH BENEFITS	12,010.04	12,595	13,321
100-408-52040	WORKERS COMPENSATION	141.88	250	150
100-408-52060	UNEMPLOYMENT INSURANCE	55.01	100	111
100-408-52070	OTHER POST EMPLOYMENT BENEFITS	13,970.10	5,250	5,551
	520 - BENEFITS Totals:	42,394.34	36,097	37,959
530 - SUPPLIES				
100-408-53100	OFFICE SUPPLIES	422.50	500	500
	530 - SUPPLIES Totals:	422.50	500	500
540 - OTHER SERVICES AND CHARGES				
100-408-54270	CONFERENCES AND DUES	-	210	750
	540 - OTHER SERVICES AND CHARGES Totals:	-	210	750
550 - CAPITAL OUTLAY				
100-408-55270	FURNITURE & EQUIPMENT	930.30	1,540	1,000
	550 - CAPITAL OUTLAY Totals:	930.30	1,540	1,000
INFORMATION TECHNOLOGY DEPARTMENT Totals:		93,747.14	90,847	95,709

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
409 - MISC & NON DEPARTMENTAL				
510 - PERSONAL SERVICES				
100-409-51120	EMERGENCY MANAGEMENT COORDINATOR	7,642.45	61,812	-
100-409-51800	BENEFITS TERMINATION PAY	11,968.71	12,000	12,000
510 - PERSONAL SERVICES Totals:		19,611.16	73,812	12,000
520 - BENEFITS				
100-409-52010	SOCIAL SECURITY TAXES	1,511.45	5,648	1,377
100-409-52020	GROUP MEDICAL & LIFE INSURANCE	-	9,218	17,770
100-409-52030	RETIREMENT & DEATH BENEFITS	4,698.84	17,722	4,319
100-409-52040	WORKERS COMPENSATION	440.48	2,000	1,000
100-409-52060	UNEMPLOYMENT INSURANCE	3,106.07	5,200	5,000
100-409-52070	OTHER POST EMPLOYMENT BENEFITS	2,604.91	5,642	1,800
100-409-52130	OPTIONAL RETIREMENT CONTRIBUTION	550,000.00	550,000	550,000
100-409-52140	RETIREE MEDICAL INS TRUST CONTRIB	150,000.00	1,124,315	1,124,315
520 - BENEFITS Totals:		712,361.75	1,719,745	1,705,581
540 - OTHER SERVICES AND CHARGES				
100-409-54010	OUTSIDE AUDIT	66,050.00	70,000	70,000
100-409-54060	APPRAISAL DISTRICT	346,665.35	290,000	290,000
100-409-54070	ECONOMIC DEVELOPMENT/ CHAMBER OF	65,368.21	14,300	14,300
100-409-54071	ECONOMIC DEVELOPMENT MATCH (ETEDD)	-	3,900	3,900
100-409-54080	CONTINGENCY	-	231,234	200,000
100-409-54101	COMPUTER SERVICES & SUPPLIES	518,992.01	550,184	550,184
100-409-54110	DUES MEMBERSHIP & FEES STATE & NA	7,568.05	7,700	7,700
100-409-54120	INSURANCE/ LIAB. FIRE ETC.	375,507.95	406,447	405,500
100-409-54150	PROFESSIONAL SERVICES	79,520.24	76,000	76,000
100-409-54200	COMMUNICATION TELEPHONE	66,082.26	75,000	75,000
100-409-54250	EMERGENCY MANAGEMENT	1,302.66	5,000	-
100-409-54300	ADVERTISING & PUBLICATIONS	16,050.01	10,000	10,000
100-409-54420	POSTAGE	41,779.61	37,000	37,000
100-409-54490	PHYSICALS & DRUG SCREEN TESTING	3,438.48	6,000	6,000
100-409-54550	SOIL & CONSERVATION DIST. CONTRAC	2,000.00	2,000	2,000
100-409-54620	COPY MACHINE RENTALS & SUPPLIES	22,345.91	24,000	24,000
100-409-54870	ANIMAL CONTROL	60,265.00	48,000	48,000
100-409-54900	HISTORICAL MARKERS	1,500.00	1,000	1,000
100-409-54910	HISTORICAL COMMISSION	2,302.47	6,564	6,564
100-409-54940	LOSS CONTROL	-	500	500
100-409-54990	MISCELLANEOUS	2,235.11	4,500	4,500
540 - OTHER SERVICES AND CHARGES Totals:		1,678,973.32	1,869,329	1,832,148
550 - CAPITAL OUTLAY				
100-409-55270	FURNITURE & EQUIPMENT	18,015.95	7,000	7,000
550 - CAPITAL OUTLAY Totals:		18,015.95	7,000	7,000
409 - MISC & NON DEPARTMENTAL Totals:		2,428,962.18	3,669,886	3,556,729

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
426 - COUNTY COURT AT LAW				
510 - PERSONAL SERVICES				
100-426-51010	ELECTED OFFICIALS	190,400.00	190,400	172,000
100-426-51100	COURT REPORTER	64,349.00	67,567	70,567
100-426-51180	COURT COORDINATOR	41,293.20	44,101	47,101
510 - PERSONAL SERVICES Totals:		296,042.20	302,068	289,668
520 - BENEFITS				
100-426-52010	SOCIAL SECURITY TAXES	18,675.85	23,109	22,391
100-426-52020	GROUP MEDICAL & LIFE INSURANCE	40,539.60	41,655	43,740
100-426-52030	RETIREMENT & DEATH BENEFITS	71,109.40	72,467	70,242
100-426-52040	WORKERS COMPENSATION	740.00	1,243	750
100-426-52060	UNEMPLOYMENT INSURANCE	116.28	150	150
100-426-52070	OTHER POST EMPLOYMENT BENEFITS	82,713.99	30,207	29,267
520 - BENEFITS Totals:		213,895.12	168,831	166,540
530 - SUPPLIES				
100-426-53100	OFFICE SUPPLIES & REPAIRS	1,198.94	1,200	3,000
100-426-53120	LAW BOOKS	691.00	10,000	10,000
530 - SUPPLIES Totals:		1,889.94	11,200	13,000
540 - OTHER SERVICES AND CHARGES				
100-426-54160	VISITING COURT REPORTER	-	1,500	2,000
100-426-54170	VISITING JUDGES	-	500	4,000
100-426-54200	COMMUNICATION TELEPHONE	459.53	550	550
100-426-54270	CONFERENCES AND DUES	75.00	1,000	2,000
100-426-54990	MISCELLANEOUS	-	210	210
540 - OTHER SERVICES AND CHARGES Totals:		534.53	3,760	8,760
550 - CAPITAL OUTLAY				
100-426-55270	FURNITURE & EQUIPMENT	1,995.17	2,500	2,500
550 - CAPITAL OUTLAY Totals:		1,995.17	2,500	2,500
426 - COUNTY COURT AT LAW Totals:		514,356.96	488,359	480,468

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
435 - DISTRICT COURT				
510 - PERSONAL SERVICES				
100-435-51010	ELECTED OFFICIALS	9,000.00	9,000	9,000
100-435-51100	COURT REPORTER	37,500.00	39,375	45,975
100-435-51180	ADMINISTRATOR/SECRETARY	41,917.00	44,013	47,014
510 - PERSONAL SERVICES Totals:		88,417.00	92,388	101,989
520 - BENEFITS				
100-435-52010	SOCIAL SECURITY TAXES	6,178.16	7,068	7,804
100-435-52020	GROUP MEDICAL & LIFE INSURANCE	27,032.80	27,770	29,160
100-435-52030	RETIREMENT & DEATH BENEFITS	21,237.71	22,164	24,478
100-435-52040	WORKERS COMPENSATION	250.92	450	250
100-435-52060	UNEMPLOYMENT INSURANCE	87.34	100	178
100-435-52070	OTHER POST EMPLOYMENT BENEFITS	22,189.08	9,239	9,299
520 - BENEFITS Totals:		76,976.01	66,791	71,169
530 - SUPPLIES				
100-435-53100	OFFICE SUPPLIES & REPAIRS	-	3,000	3,000
100-435-53120	LAW BOOKS	2,329.80	3,500	3,500
530 - SUPPLIES Totals:		2,329.80	6,500	6,500
540 - OTHER SERVICES AND CHARGES				
100-435-54120	INSURANCE/LIAB. FIRE ETC.	-	1,500	1,500
100-435-54150	PROFESSIONAL SERVICES	-	500	500
100-435-54160	VISITING COURT REPORTER	758.00	500	500
100-435-54200	COMMUNICATION TELEPHONE	601.63	1,125	1,125
100-435-54270	CONFERENCES AND DUES	135.00	2,000	2,000
100-435-54990	MISCELLANEOUS	-	300	300
540 - OTHER SERVICES AND CHARGES Totals:		1,494.63	5,925	5,925
550 - CAPITAL OUTLAY				
100-435-55270	FURNITURE & EQUIPMENT	265.84	4,000	4,000
550 - CAPITAL OUTLAY Totals:		265.84	4,000	4,000
435 - DISTRICT COURT Totals:		169,483.28	175,604	189,583

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
450 - DISTRICT CLERK				
510 - PERSONAL SERVICES				
100-450-51010	ELECTED OFFICIALS	56,729.00	60,000	63,000
100-450-51040	DEPUTIES	136,699.00	143,399	155,460
510 - PERSONAL SERVICES Totals:		193,428.00	203,399	218,460
520 - BENEFITS				
100-450-52010	SOCIAL SECURITY TAXES	13,726.74	15,561	16,716
100-450-52020	GROUP MEDICAL & LIFE INSURANCE	65,333.94	69,425	72,900
100-450-52030	RETIREMENT & DEATH BENEFITS	45,931.18	48,796	54,234
100-450-52040	WORKERS COMPENSATION	549.88	753	550
100-450-52060	UNEMPLOYMENT INSURANCE	147.62	686	686
100-450-52070	OTHER POST EMPLOYMENT BENEFITS	53,427.54	20,339	21,847
520 - BENEFITS Totals:		179,116.90	155,560	166,933
530 - SUPPLIES				
100-450-53100	OFFICE SUPPLIES & REPAIRS	10,098.78	13,000	13,000
530 - SUPPLIES Totals:		10,098.78	13,000	13,000
540 - OTHER SERVICES AND CHARGES				
100-450-54200	COMMUNICATION TELEPHONE	153.03	400	400
100-450-54270	CONFERENCES AND DUES	1,175.79	2,000	2,000
100-450-54361	PRESERVATION & RESTORATION	9,481.00	35,800	35,800
100-450-54990	MISCELLANEOUS	-	300	300
540 - OTHER SERVICES AND CHARGES Totals:		10,809.82	38,500	38,500
550 - CAPITAL OUTLAY				
100-450-55270	FURNITURE & EQUIPMENT	3,822.72	5,628	5,628
550 - CAPITAL OUTLAY Totals:		3,822.72	5,628	5,628
450 - DISTRICT CLERK Totals:		397,276.22	416,087	442,521

DEPUTIES:
(1) @ 42,516
(3) @ 37,648
TOTAL DEPUTIES = 155,460

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
455 - JUSTICE OF THE PEACE PCT 1 & 4				
510 - PERSONAL SERVICES				
100-455-51010	ELECTED OFFICIALS	56,729.00	60,000	63,000
100-455-51050	SECRETARIES	49,566.03	60,607	64,870
510 - PERSONAL SERVICES Totals:		106,295.03	120,607	127,870
520 - BENEFITS				
100-455-52010	SOCIAL SECURITY TAXES	7,998.55	9,227	9,784
100-455-52020	GROUP MEDICAL & LIFE INSURANCE	30,404.93	27,770	29,160
100-455-52030	RETIREMENT & DEATH BENEFITS	23,301.21	28,934	30,690
100-455-52040	WORKERS COMPENSATION	301.88	701	350
100-455-52060	UNEMPLOYMENT INSURANCE	44.23	130	130
100-455-52070	OTHER POST EMPLOYMENT BENEFITS	27,104.14	9,464	12,787
520 - BENEFITS Totals:		89,154.94	76,226	82,901
530 - SUPPLIES				
100-455-53100	OFFICE SUPPLIES & REPAIRS	4,819.69	3,750	6,000
530 - SUPPLIES Totals:		4,819.69	3,750	6,000
540 - OTHER SERVICES AND CHARGES				
100-455-54150	PROFESSIONAL SERVICES	27,345.14	30,000	30,000
100-455-54200	COMMUNICATION TELEPHONE	155.83	500	600
100-455-54260	TRAVEL	1,111.88	1,500	2,000
100-455-54270	CONFERENCES AND DUES	1,045.79	3,800	4,000
100-455-54990	MISCELLANEOUS	-	200	200
540 - OTHER SERVICES AND CHARGES Totals:		29,658.64	36,000	36,800
550 - CAPITAL OUTLAY				
100-455-55270	FURNITURE & EQUIPMENT	-	500	1,000
550 - CAPITAL OUTLAY Totals:		-	500	1,000
455 - JUSTICE OF THE PEACE PCT 1 & 4 Totals:		229,928.30	237,083	254,571

DEPUTIES:
(1) @ 37,648
(1) @ 27,222
TOTAL DEPUTIES = 64,870

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
457 - JUSTICE OF THE PEACE PCT 2 & 3				
510 - PERSONAL SERVICES				
100-457-51010	ELECTED OFFICIALS	56,729.00	60,000	63,000
100-457-51050	SECRETARIES	55,460.51	60,607	64,870
510 - PERSONAL SERVICES Totals:		112,189.51	120,607	127,870
520 - BENEFITS				
100-457-52010	SOCIAL SECURITY TAXES	8,262.19	9,227	9,786
100-457-52020	GROUP MEDICAL & LIFE INSURANCE	30,404.85	27,770	29,160
100-457-52030	RETIREMENT & DEATH BENEFITS	23,300.94	28,934	30,690
100-457-52040	WORKERS COMPENSATION	301.88	701	350
100-457-52060	UNEMPLOYMENT INSURANCE	44.10	130	130
100-457-52070	OTHER POST EMPLOYMENT BENEFITS	27,103.92	9,464	12,787
520 - BENEFITS Totals:		89,417.88	76,226	82,903
530 - SUPPLIES				
100-457-53100	OFFICE SUPPLIES & REPAIRS	7,037.93	6,000	6,000
100-457-53130	COMPUTER REPLACEMENT PARTS	-	500	-
530 - SUPPLIES Totals:		7,037.93	6,500	6,000
540 - OTHER SERVICES AND CHARGES				
100-457-54150	PROFESSIONAL SERVICES	32,388.83	30,000	30,000
100-457-54200	COMMUNICATION TELEPHONE	151.79	600	600
100-457-54260	TRAVEL	1,165.59	2,500	2,000
100-457-54270	CONFERENCES AND DUES	650.00	3,500	4,000
100-457-54990	MISCELLANEOUS	-	200	200
540 - OTHER SERVICES AND CHARGES Totals:		34,356.21	36,800	36,800
550 - CAPITAL OUTLAY				
100-457-55270	FURNITURE & EQUIPMENT	-	495	1,000
550 - CAPITAL OUTLAY Totals:		-	495	1,000
457 - JUSTICE OF THE PEACE PCT 2 & 3 Totals:		243,001.53	240,628	254,573

SECRETARIES:
(1) @ 37,648
(1) @ 27,222

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
	465 - JUDICIAL			
	510 - PERSONAL SERVICES			
100-465-51300	BAILIFF AND SECURITY	35,214.00	36,890	37,452
	510 - PERSONAL SERVICES Totals:	35,214.00	36,890	37,452
	520 - BENEFITS			
100-465-52010	SOCIAL SECURITY TAXES	2,193.87	2,823	2,866
100-465-52020	GROUP MEDICAL & LIFE INSURANCE	13,516.40	13,885	14,580
100-465-52030	RETIREMENT & DEATH BENEFITS	8,459.00	8,850	8,989
100-465-52040	WORKERS COMPENSATION	627.28	826	850
100-465-52060	UNEMPLOYMENT INSURANCE	39.43	100	100
100-465-52070	OTHER POST EMPLOYMENT BENEFITS	9,839.00	3,690	3,746
	520 - BENEFITS Totals:	34,674.98	30,174	31,131
	540 - OTHER SERVICES AND CHARGES			
100-465-54140	JURORS DISTRICT & COUNTY	4,946.97	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:	4,946.97	27,620	27,620
	465 - JUDICIAL Totals:	74,835.95	94,684	96,203

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
477 - CRIMINAL DISTRICT ATTORNEY				
510 - PERSONAL SERVICES				
100-477-51010	ELECTED OFFICIALS	15,000.00	15,000	15,000
100-477-51020	APPOINTED OFFICIALS	87,550.00	91,928	94,928
100-477-51030	ADMINISTRATIVE ASSISTANT	42,846.00	44,824	47,840
100-477-51050	SECRETARIES	96,856.09	103,899	112,944
100-477-51640	COURT COORDINATOR & SPECIALIST	46,622.00	48,954	51,954
510 - PERSONAL SERVICES Totals:		288,874.09	304,605	322,666
520 - BENEFITS				
100-477-52010	SOCIAL SECURITY TAXES	22,757.80	25,686	27,295
100-477-52020	GROUP MEDICAL & LIFE INSURANCE	78,841.54	83,311	89,100
100-477-52030	RETIREMENT & DEATH BENEFITS	76,355.57	80,543	85,631
100-477-52040	WORKERS COMPENSATION	1,685.32	2,767	800
100-477-52060	UNEMPLOYMENT INSURANCE	333.09	800	800
100-477-52070	OTHER POST EMPLOYMENT BENEFITS	84,626.07	28,961	33,770
520 - BENEFITS Totals:		264,599.39	222,068	237,396
530 - SUPPLIES				
100-477-53100	OFFICE SUPPLIES & REPAIRS	3,488.51	7,000	7,000
100-477-53120	LAW BOOKS	10,374.79	11,000	11,000
530 - SUPPLIES Totals:		13,863.30	18,000	18,000
540 - OTHER SERVICES AND CHARGES				
100-477-54120	INSURANCE	3,731.00	4,000	4,000
100-477-54150	PROFESSIONAL SERVICES	173,022.50	81,000	81,000
100-477-54180	WITNESS EXPENSE	378.40	40,000	40,000
100-477-54200	COMMUNICATION TELEPHONE	1,237.41	2,000	2,000
100-477-54270	CONFERENCES AND DUES	1,537.51	5,000	5,000
100-477-54492	LAW ENFORCEMENT OFFICER STANDARD	-	1,000	1,000
100-477-54540	PARTS REPAIRS GAS AND TRANS EXP	213.91	1,250	1,250
100-477-54990	MISCELLANEOUS	196.17	500	500
540 - OTHER SERVICES AND CHARGES Totals:		180,316.90	134,750	134,750
550 - CAPITAL OUTLAY				
100-477-55270	FURNITURE & EQUIPMENT	580.38	3,000	3,000
550 - CAPITAL OUTLAY Totals:		580.38	3,000	3,000
477 - CRIMINAL DISTRICT ATTORNEY Totals:		748,234.06	682,423	715,812

SECRETARIES
(1) @ 46,343
(1) @ 40,935
(1) @ 37,648

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
	478 - LAWSUITS VS COUNTY			
	540 - OTHER SERVICES AND CHARGES			
100-478-54880	SETTLEMENTS & OTHERS	-	1,000	1,000
100-478-54890	ATTORNEY FEES	4,489.66	10,000	10,000
	540 - OTHER SERVICES AND CHARGES Totals:	4,489.66	11,000	11,000
	478 - LAWSUITS VS COUNTY Totals:	4,489.66	11,000	11,000

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
	490 - ELECTIONS			
	510 - PERSONAL SERVICES			
100-490-51501	ELECTIONS	8,327.50	16,000	16,000
	510 - PERSONAL SERVICES Totals:	8,327.50	16,000	16,000
	520 - BENEFITS			
100-490-52010	SOCIAL SECURITY TAXES	87.21	1,224	1,224
100-490-52040	WORKERS COMPENSATION	38.72	182	100
	520 - BENEFITS Totals:	125.93	1,406	1,324
	530 - SUPPLIES			
100-490-53100	OFFICE SUPPLIES & REPAIRS	2,905.11	3,034	3,034
	530 - SUPPLIES Totals:	2,905.11	3,034	3,034
	540 - OTHER SERVICES AND CHARGES			
100-490-54081	POLLING PLACE RENTAL	1,200.00	1,300	2,600
100-490-54150	PROFESSIONAL SERVICES	38,275.01	17,396	18,000
100-490-54400	HARDWARE MAINTENANCE	15,875.00	21,000	21,000
	540 - OTHER SERVICES AND CHARGES Totals:	55,350.01	39,696	41,600
	550 - CAPITAL OUTLAY			
100-490-55270	FURNITURE & EQUIPMENT	7,979.09	654	50
	550 - CAPITAL OUTLAY Totals:	7,979.09	654	50
	490 - ELECTIONS Totals:	74,687.64	60,790	62,008

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
491 - ELECTIONS ADMINISTRATION				
510 - PERSONAL SERVICES				
100-491-51020	APPOINTED OFFICIAL	41,112.72	43,015	46,031
100-491-51040	DEPUTY	33,094.80	34,633	37,648
510 - PERSONAL SERVICES Totals:		74,207.52	77,648	83,679
520 - BENEFITS				
100-491-52010	SOCIAL SECURITY TAXES	5,493.45	5,941	6,403
100-491-52020	GROUP MEDICAL & LIFE INSURANCE	27,032.80	27,770	29,160
100-491-52030	RETIREMENT & DEATH BENEFITS	17,824.48	18,628	20,084
100-491-52040	WORKERS COMPENSATION	210.60	422	250
100-491-52060	UNEMPLOYMENT INSURANCE	81.43	149	149
100-491-52070	OTHER POST EMPLOYMENT BENEFITS	20,733.58	7,765	8,368
520 - BENEFITS Totals:		71,376.34	60,675	64,414
530 - SUPPLIES				
100-491-53100	OFFICE SUPPLIES & REPAIRS	1,875.52	2,500	2,500
530 - SUPPLIES Totals:		1,875.52	2,500	2,500
540 - OTHER SERVICES AND CHARGES				
100-491-54200	COMMUNICATION TELEPHONE	774.55	2,000	2,000
100-491-54270	CONFERENCES AND DUES	3,201.94	2,800	2,800
100-491-54990	MISCELLANEOUS	-	655	355
540 - OTHER SERVICES AND CHARGES Totals:		3,976.49	5,455	5,155
550 - CAPITAL OUTLAY				
100-491-55270	FURNITURE & EQUIPMENT	1,058.83	1,550	50
550 - CAPITAL OUTLAY Totals:		1,058.83	1,550	50
491 - ELECTIONS ADMINISTRATION Totals:		152,494.70	147,828	155,798

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
495 - COUNTY AUDITOR				
510 - PERSONAL SERVICES				
100-495-51020	APPOINTED OFFICIAL	70,196.00	73,706	77,000
100-495-51031	AUDITOR ASSISTANTS	84,923.00	129,171	135,200
510 - PERSONAL SERVICES Totals:		155,119.00	202,877	212,200
520 - BENEFITS				
100-495-52010	SOCIAL SECURITY TAXES	11,400.80	15,521	16,235
100-495-52020	GROUP MEDICAL & LIFE INSURANCE	40,549.20	55,540	58,320
100-495-52030	RETIREMENT & DEATH BENEFITS	37,259.89	48,671	50,928
100-495-52040	WORKERS COMPENSATION	440.20	1,500	550
100-495-52060	UNEMPLOYMENT INSURANCE	170.51	500	500
100-495-52070	OTHER POST EMPLOYMENT BENEFITS	43,340.27	20,288	21,200
520 - BENEFITS Totals:		133,160.87	142,020	147,733
530 - SUPPLIES				
100-495-53100	OFFICE SUPPLIES & REPAIRS	2,420.69	2,400	2,400
530 - SUPPLIES Totals:		2,420.69	2,400	2,400
540 - OTHER SERVICES AND CHARGES				
100-495-54150	PROFESSIONAL SERVICES	-	400	400
100-495-54200	COMMUNICATION TELEPHONE	700.00	600	600
100-495-54270	CONFERENCES AND DUES	990.00	5,500	5,500
100-495-54350	RE-CREATION PRINTING & BINDERY	318.46	1,700	1,700
100-495-54990	MISCELLANEOUS	-	376	376
540 - OTHER SERVICES AND CHARGES Totals:		2,008.46	8,576	8,576
550 - CAPITAL OUTLAY				
100-495-55270	FURNITURE & EQUIPMENT	2,791.25	3,300	3,300
550 - CAPITAL OUTLAY Totals:		2,791.25	3,300	3,300
495 - COUNTY AUDITOR Totals:		295,500.27	359,173	374,209

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
497 - COUNTY TREASURER				
510 - PERSONAL SERVICES				
100-497-51010	ELECTED OFFICIALS	56,729.00	60,000	63,000
100-497-51040	DEPUTIES	70,845.84	74,133	80,164
510 - PERSONAL SERVICES Totals:		127,574.84	134,133	143,164
520 - BENEFITS				
100-497-52010	SOCIAL SECURITY TAXES	9,616.60	10,262	10,954
100-497-52020	GROUP MEDICAL & LIFE INSURANCE	40,549.20	41,655	43,740
100-497-52030	RETIREMENT & DEATH BENEFITS	30,643.15	32,179	34,361
100-497-52040	WORKERS COMPENSATION	362.04	727	350
100-497-52060	UNEMPLOYMENT INSURANCE	77.78	150	150
100-497-52070	OTHER POST EMPLOYMENT BENEFITS	35,644.34	13,414	14,317
520 - BENEFITS Totals:		116,893.11	98,387	103,872
530 - SUPPLIES				
100-497-53100	OFFICE SUPPLIES & REPAIRS	985.10	2,800	2,800
530 - SUPPLIES Totals:		985.10	2,800	2,800
540 - OTHER SERVICES AND CHARGES				
100-497-54200	COMMUNICATION TELEPHONE	147.80	1,050	600
100-497-54270	CONFERENCES AND DUES	2,154.14	3,200	3,200
100-497-54990	MISCELLANEOUS	-	200	200
540 - OTHER SERVICES AND CHARGES Totals:		2,301.94	4,450	4,000
550 - CAPITAL OUTLAY				
100-497-55270	FURNITURE & EQUIPMENT	42.49	2,000	2,000
550 - CAPITAL OUTLAY Totals:		42.49	2,000	2,000
497 - COUNTY TREASURER Totals:		247,797.48	241,770	255,836

DEPUTIES
(1) @ 42,516
(1) @ 37,648

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
499 - TAX COLLECTOR AND ASSESSOR				
510 - PERSONAL SERVICES				
100-499-51010	ELECTED OFFICIALS	56,729.00	60,000	63,000
100-499-51040	DEPUTIES	230,932.41	252,166	269,111
100-499-51092	PART TIME	11,820.00	25,974	25,803
510 - PERSONAL SERVICES Totals:		299,481.41	338,140	357,914
520 - BENEFITS				
100-499-52010	SOCIAL SECURITY TAXES	21,378.04	25,868	27,387
100-499-52020	GROUP MEDICAL & LIFE INSURANCE	107,007.17	111,080	116,640
100-499-52030	RETIREMENT & DEATH BENEFITS	71,934.89	81,120	85,903
100-499-52040	WORKERS COMPENSATION	899.76	1,808	850
100-499-52060	UNEMPLOYMENT INSURANCE	266.85	521	521
100-499-52070	OTHER POST EMPLOYMENT BENEFITS	80,373.17	31,217	33,212
520 - BENEFITS Totals:		281,859.88	251,614	264,513
530 - SUPPLIES				
100-499-53100	OFFICE SUPPLIES & REPAIRS	1,319.75	3,925	3,925
530 - SUPPLIES Totals:		1,319.75	3,925	3,925
540 - OTHER SERVICES AND CHARGES				
100-499-54150	PROFESSIONAL SERVICES	1,873.50	2,000	2,000
100-499-54200	COMMUNICATION TELEPHONE	159.97	1,390	1,390
100-499-54270	CONFERENCES AND DUES	4,762.05	6,500	6,500
100-499-54990	MISCELLANEOUS	150.00	500	500
540 - OTHER SERVICES AND CHARGES Totals:		6,945.52	10,390	10,390
550 - CAPITAL OUTLAY				
100-499-55270	FURNITURE & EQUIPMENT	1,425.14	50	50
550 - CAPITAL OUTLAY Totals:		1,425.14	50	50
499 - TAX COLLECTOR AND ASSESSOR Totals:		591,031.70	604,119	636,792

DEPUTIES:
(2) @ 43,223
(5) @ 37,648

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
510 - BUILDING MAINTENANCE				
510 - PERSONAL SERVICES				
100-510-51020	APPOINTED OFFICIAL	42,090.00	44,195	47,195
100-510-51650	TRAVEL ALLOWANCE APPOINTED OFFICI	1,200.00	1,200	1,500
510 - PERSONAL SERVICES Totals:		43,290.00	45,395	48,695
520 - BENEFITS				
100-510-52010	SOCIAL SECURITY TAXES	3,251.32	3,473	3,726
100-510-52020	GROUP MEDICAL & LIFE INSURANCE	13,516.40	13,885	14,580
100-510-52030	RETIREMENT & DEATH BENEFITS	10,398.28	10,891	11,687
100-510-52040	WORKERS COMPENSATION	1,420.04	2,582	1,500
100-510-52060	UNEMPLOYMENT INSURANCE	47.71	100	100
100-510-52070	OTHER POST EMPLOYMENT BENEFITS	12,095.30	4,540	4,870
520 - BENEFITS Totals:		40,729.05	35,471	36,463
530 - SUPPLIES				
100-510-53050	S.W.E.A.T SUPPLIES	9,793.53	5,000	5,000
100-510-53350	OPERATING SUPPLIES	15,750.77	50,000	50,000
100-510-53560	REPAIR AND MAINTENANCE SUPPLIES	14,982.55	19,720	19,420
530 - SUPPLIES Totals:		40,526.85	74,720	74,420
540 - OTHER SERVICES AND CHARGES				
100-510-54150	PROFESSIONAL SERVICES	106,107.19	120,000	120,000
100-510-54200	COMMUNICATION TELEPHONE	914.68	1,000	1,000
100-510-54430	UTILITIES	63,842.66	100,000	100,000
100-510-54570	REPAIRS AND RENOVATIONS	68,979.84	118,536	120,000
100-510-54990	MISCELLANEOUS	51.58	156	156
540 - OTHER SERVICES AND CHARGES Totals:		239,895.95	339,692	341,156
550 - CAPITAL OUTLAY				
100-510-55270	FURNITURE & EQUIPMENT	-	26,514	50
550 - CAPITAL OUTLAY Totals:		-	26,514	50
510 - BUILDING MAINTENANCE Totals:		364,441.85	521,792	500,784

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
	543 - FIRE PROTECTION			
	540 - OTHER SERVICES AND CHARGES			
100-543-54660	FIRE SERVICES	3,000.00	1,500	18,000
	540 - OTHER SERVICES AND CHARGES Totals:	3,000.00	1,500	18,000
	543 - FIRE PROTECTION Totals:	3,000.00	1,500	18,000

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
560 - SHERIFF				
510 - PERSONAL SERVICES				
100-560-51010	ELECTED OFFICIALS	56,969.00	60,240	63,000
100-560-51041	DEPUTIES & PATROL	1,018,734.90	1,070,939	1,137,918
100-560-51050	SECRETARIES	74,836.09	80,364	84,520
100-560-51212	COMMUNICATION OFFICERS	279,912.05	312,560	338,080
100-560-51214	ADMINISTRATIVE DEPUTY	45,956.00	48,245	44,460
100-560-51500	CHIEF DEPUTY	54,978.00	57,715	60,715
100-560-51510	CRIMINAL INVESTIGATOR	239,024.78	260,502	275,100
100-560-51660	CAPTAIN	52,218.78	55,890	58,673
100-560-51800	BENEFITS TERMINATION PAY	27,658.88	15,000	15,000
510 - PERSONAL SERVICES Totals:		1,850,288.48	1,961,455	2,077,466
520 - BENEFITS				
100-560-52010	SOCIAL SECURITY TAXES	137,165.66	150,019	158,927
100-560-52020	GROUP MEDICAL & LIFE INSURANCE	545,188.03	555,400	583,200
100-560-52030	RETIREMENT & DEATH BENEFITS	444,441.23	470,449	498,592
100-560-52040	WORKERS COMPENSATION	31,685.69	47,206	46,000
100-560-52060	UNEMPLOYMENT INSURANCE	1,974.53	5,000	5,000
100-560-52070	OTHER POST EMPLOYMENT BENEFITS	516,970.59	196,103	207,747
520 - BENEFITS Totals:		1,677,425.73	1,424,177	1,499,466
530 - SUPPLIES				
100-560-53100	OFFICE SUPPLIES & REPAIRS	28,660.96	24,500	24,500
100-560-53560	REPAIR AND MAINTENANCE SUPPLIES	2,932.28	3,000	3,000
100-560-53920	UNIFORMS	10,374.63	10,000	10,000
530 - SUPPLIES Totals:		41,967.87	37,500	37,500
540 - OTHER SERVICES AND CHARGES				
100-560-54090	K/9 EXPENSE	1,251.66	3,000	3,000
100-560-54200	COMMUNICATION TELEPHONE	18,596.10	23,000	23,000
100-560-54270	CONFERENCES AND DUES	13,596.44	23,000	23,000
100-560-54320	CRIMINAL INVESTIGATION	7,519.72	8,000	8,000
100-560-54330	911 SUPPLIES REPAIRS ETC.	1,537.50	2,000	2,000
100-560-54430	UTILITIES	22,160.17	26,000	26,000
100-560-54492	LAW ENFORCEMENT OFFICER STANDARD	3,990.00	4,000	4,000
100-560-54540	PARTS REPAIRS GAS AND TRANS. E	204,872.34	273,131	300,000
100-560-54870	ANIMAL CONTROL	895.00	12,000	12,000
100-560-54990	MISCELLANEOUS	4,757.58	5,800	5,800
540 - OTHER SERVICES AND CHARGES Totals:		279,176.51	379,931	406,800
550 - CAPITAL OUTLAY				
100-560-55270	FURNITURE & EQUIPMENT	213,077.20	250,500	250,000
550 - CAPITAL OUTLAY Totals:		213,077.20	250,500	250,000
560 - SHERIFF Totals:		4,061,935.79	4,053,563	4,271,232

2023 SHERIFF DEPARTMENT PERSONAL SERVICES DETAIL

	HOURLY RATE	SALARY/ WAGES	HOLIDAY PAY	UNIFORM ALLOWANCE	TOTAL
SHERIFF		64,000	-	-	64,000
PATROL LIEUTENANT	\$ 26.31	54,725	3,157	240	58,122
PATROL CORPORAL 2 @ \$52,957	\$ 25.46	105,914	6,110	480	112,504
PATROL DEPUTIES 16@ \$57,375	\$ 25.18	837,990	48,346	2,640	888,976
COURTHOUSE SECURITY OFFICER	\$ 25.18	52,374	3,022	240	55,636
CIVIL PROCESS DEPUTY	\$ 25.18	52,374	3,022	240	55,636
DEPUTIES & PATROL OFFICERS					1,170,874
CIVIL SECRETARY/COMMUNICATIONS	\$ 19.54	40,643	2,345	240	43,228
SECRETARY/COMMUNICATIONS	\$ 19.54	40,643	2,345	240	43,228
SECRETARIES					86,456
COMMUNICATION OFFICERS 8@ \$40,644	\$ 19.54	325,146	18,758	1,920	345,824
COMMUNICATION OFFICERS					345,824
ADMINISTRATIVE DEPUTY	\$ 20.59	42,827	2,471	240	45,538
CHIEF DEPUTY		60,349	-	240	60,589
CRIMINAL INVESTIGATORS 5@ \$53,311	\$ 25.63	266,552	15,378	1,200	283,130
CRIMINAL INVESTIGATORS					283,130
CAPTAIN		58,433	-	240	58,673
TOTAL SHERIFFS DEPARTMENT PERSONAL SERVICES					2,115,084

2023 PANOLA COUNTY CORRECTIONS/JAIL PERSONAL SERVICES DETAIL

	HOURLY RATE	SALARY/ WAGES	HOLIDAY PAY	UNIFORM ALLOWANCE	TOTAL
JAIL ADMINISTRATOR	\$ 26.55	55,224	3,186	240	58,650
ASSISTANT JAIL ADMINISTRATOR	\$ 25.18	52,374	3,022	240	55,636
DETENTION SERGEANT	\$ 25.18	52,374	3,022	240	55,636
DETENTION TRANSPORT	\$ 25.18	52,374	3,022	240	55,636
DETENTION CORPORAL (4)	\$ 20.24	168,397	9,715	960	179,072
SENIOR DETENTION OFFICER (3)	\$ 19.54	121,930	7,034	720	129,684
DETENTION OFFICER (16)	\$ 18.50	615,680	35,520	3,840	655,040
TOTAL CORRECTIONS/JAIL PERSONAL SERVICES DETAIL					1,189,354

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
570 - CORRECTIONS / JAIL				
510 - PERSONAL SERVICES				
100-570-51200	DETENTION OFFICERS	999,867.19	1,048,317	1,162,206
100-570-51800	BENEFITS TERMINATION PAY	7,676.42	15,000	15,000
510 - PERSONAL SERVICES Totals:		1,007,543.61	1,063,317	1,177,206
520 - BENEFITS				
100-570-52010	SOCIAL SECURITY TAXES	74,558.05	81,344	90,057
100-570-52020	GROUP MEDICAL & LIFE INSURANCE	352,578.47	416,550	393,660
100-570-52030	RETIREMENT & DEATH BENEFITS	242,013.05	255,090	282,530
100-570-52040	WORKERS COMPENSATION	16,722.52	29,952	23,000
100-570-52060	UNEMPLOYMENT INSURANCE	1,109.67	2,500	2,500
100-570-52070	OTHER POST EMPLOYMENT BENEFITS	281,508.93	106,332	117,721
520 - BENEFITS Totals:		968,490.69	891,768	909,468
530 - SUPPLIES				
100-570-53010	CLOTHING & BEDDING	6,441.48	4,000	4,000
100-570-53020	JAIL LAUNDRY	-	3,000	3,000
100-570-53100	OFFICE SUPPLIES & REPAIRS	2,409.28	3,000	3,000
100-570-53560	REPAIR AND MAINTENANCE SUPPLIES	19,955.73	20,000	20,000
100-570-53920	UNIFORMS	-	8,000	8,000
100-570-53930	MISCELLANEOUS SUPPLIES	42,993.58	43,000	43,000
530 - SUPPLIES Totals:		71,800.07	81,000	81,000
540 - OTHER SERVICES AND CHARGES				
100-570-54050	MEDICAL PRISONERS	127,370.82	143,500	143,500
100-570-54082	JAIL BOARD-PRISONERS FOOD ETC.	126,848.56	139,500	139,500
100-570-54200	COMMUNICATION TELEPHONE	311.20	2,000	2,000
100-570-54430	UTILITIES	82,488.17	75,000	75,000
100-570-54570	REPAIRS AND RENOVATIONS	29,995.32	30,000	30,000
100-570-54630	RENTALS	-	2,000	2,000
100-570-54990	MISCELLANEOUS	3,500.00	3,500	3,500
540 - OTHER SERVICES AND CHARGES Totals:		370,514.07	395,500	395,500
550 - CAPITAL OUTLAY				
100-570-55270	FURNITURE & EQUIPMENT	23,385.80	6,000	6,000
550 - CAPITAL OUTLAY Totals:		23,385.80	6,000	6,000
570 - CORRECTIONS / JAIL Totals:		2,441,734.24	2,437,585	2,569,174

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
575 - FIRE MARSHAL/EMERGENCY MANAGEMENT				
510 - PERSONAL SERVICES				
100-575-51020	FIRE MARSHAL/EMERGENCY MGT COOR	-	-	60,000
100-575-51120	ASST. EMG MGT COORDINATOR	-	-	25,662
100-575-51162	911 RURAL ADDRESSING COORDINATOR	53,000.80	41,122	44,138
510 - PERSONAL SERVICES Totals:		53,000.80	41,122	129,800
520 - BENEFITS				
100-575-52010	SOCIAL SECURITY TAXES	4,026.79	3,146	9,930
100-575-52020	GROUP MEDICAL & LIFE INSURANCE	18,010.12	13,885	29,160
100-575-52030	RETIREMENT & DEATH BENEFITS	12,730.95	9,866	31,152
100-575-52040	WORKERS COMPENSATION	627.36	1,528	2,000
100-575-52060	UNEMPLOYMENT INSURANCE	58.43	200	300
100-575-52070	OTHER POST EMPLOYMENT BENEFITS	16,856.39	4,113	10,414
520 - BENEFITS Totals:		52,310.04	32,738	82,956
530 - SUPPLIES				
100-575-53100	OFFICE SUPPLIES & REPAIRS	882.67	1,000	2,000
100-575-53130	COMPUTER REPLACEMENT PARTS	211.69	1,000	-
100-575-53160	SIGNS & POST	14,765.26	-	-
100-575-53190	SOFTWARE & SUPPLIES	236.45	800	-
100-575-53560	PARTS REPAIR & MAINTENANCE	1,703.03	2,000	12,000
530 - SUPPLIES Totals:		17,799.10	4,800	14,000
540 - OTHER SERVICES AND CHARGES				
100-575-54100	PROFESSIONAL SERVICES COMPUTER	-	1,200	-
100-575-54200	COMMUNICATION TELEPHONE	829.67	1,300	1,800
100-575-54270	CONFERENCES AND DUES	20.00	200	3,000
100-575-54990	MISCELLANEOUS	349.52	500	1,000
540 - OTHER SERVICES AND CHARGES Totals:		1,199.19	3,200	5,800
550 - CAPITAL OUTLAY				
100-575-55270	FURNITURE & EQUIPMENT	8,058.74	50	12,000
550 - CAPITAL OUTLAY Totals:		8,058.74	50	12,000
575 - EMERGENCY MANAGEMENT Totals:		132,367.87	81,910	244,556

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
	580 - HIGHWAY PATROL			
	510 - PERSONAL SERVICES			
100-580-51050	SECRETARIES	33,094.80	34,633	37,648
	510 - PERSONAL SERVICES Totals:	33,094.80	34,633	37,648
	520 - BENEFITS			
100-580-52010	SOCIAL SECURITY TAXES	2,300.16	2,650	2,881
100-580-52020	GROUP MEDICAL & LIFE INSURANCE	13,516.40	13,885	14,580
100-580-52030	RETIREMENT & DEATH BENEFITS	7,949.28	8,309	9,036
100-580-52040	WORKERS COMPENSATION	93.92	106	90
100-580-52060	UNEMPLOYMENT INSURANCE	36.28	70	70
100-580-52070	OTHER POST EMPLOYMENT BENEFITS	9,246.71	7,273	3,765
	520 - BENEFITS Totals:	33,142.75	32,293	30,422
	530 - SUPPLIES			
100-580-53100	OFFICE SUPPLIES & REPAIRS	1,916.84	2,000	2,000
	530 - SUPPLIES Totals:	1,916.84	2,000	2,000
	540 - OTHER SERVICES AND CHARGES			
100-580-54200	COMMUNICATION TELEPHONE	2.45	100	100
100-580-54590	GAME WARDEN SUPPLIES	500.00	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	502.45	600	600
	550 - CAPITAL OUTLAY			
100-580-55270	FURNITURE & EQUIPMENT	2,824.63	3,000	3,000
	550 - CAPITAL OUTLAY Totals:	2,824.63	3,000	3,000
	580 - HIGHWAY PATROL Totals:	71,481.47	72,526	73,670

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
581 - CONSTABLE PCT 2 AND 3				
510 - PERSONAL SERVICES				
100-581-51010	ELECTED OFFICIALS	54,360.00	57,240	60,000
100-581-51041	DEPUTY	48,464.00	50,885	54,074
510 - PERSONAL SERVICES Totals:		102,824.00	108,125	114,074
520 - BENEFITS				
100-581-52010	SOCIAL SECURITY TAXES	7,603.14	8,272	8,727
100-581-52020	GROUP MEDICAL & LIFE INSURANCE	27,032.80	27,770	29,160
100-581-52030	RETIREMENT & DEATH BENEFITS	24,698.21	25,950	27,378
100-581-52040	WORKERS COMPENSATION	1,650.68	3,652	2,400
100-581-52060	UNEMPLOYMENT	53.32	100	100
100-581-52070	OTHER POST EMPLOYMENT BENEFITS	28,729.01	10,813	11,408
520 - BENEFITS Totals:		89,767.16	76,557	79,173
530 - SUPPLIES				
100-581-53100	OFFICE SUPPLIES	495.75	760	1,760
100-581-53110	AMMUNITION FOR DEPARTMENT	978.93	1,000	1,000
100-581-53920	UNIFORMS	831.18	880	1,000
530 - SUPPLIES Totals:		2,305.86	2,640	3,760
540 - OTHER SERVICES AND CHARGES				
100-581-54200	COMMUNICATION TELEPHONE	2,070.72	2,100	2,100
100-581-54270	CONFERENCES AND DUES	1,324.74	2,000	2,000
100-581-54492	LAW ENFORCEMENT OFFICER STANDARD	921.50	1,000	1,000
100-581-54540	PARTS REPAIRS GAS AND TRANS EXP	18,015.15	20,000	20,000
100-581-54990	MISCELLANEOUS	374.14	500	500
540 - OTHER SERVICES AND CHARGES Totals:		22,706.25	25,600	25,600
550 - CAPITAL OUTLAY				
100-581-55270	FURNITURE & EQUIPMENT	52,128.44	10,000	10,000
550 - CAPITAL OUTLAY Totals:		52,128.44	10,000	10,000
581 - CONSTABLE PCT 2 AND 3 Totals:		269,731.71	222,922	232,607

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
585 - CONSTABLE PCT 1 & 4				
510 - PERSONAL SERVICES				
100-585-51010	ELECTED OFFICIALS	54,360.00	57,240	60,000
100-585-51045	PART-TIME DEPUTY	10,482.06	36,152	38,414
510 - PERSONAL SERVICES Totals:		64,842.06	93,392	98,414
520 - BENEFITS				
100-585-52010	SOCIAL SECURITY TAXES	4,366.79	7,145	7,529
100-585-52020	GROUP MEDICAL & LIFE INSURANCE	13,516.40	13,885	14,850
100-585-52030	RETIREMENT & DEATH BENEFITS	15,574.89	22,405	23,620
100-585-52040	WORKERS COMPENSATION	1,471.88	3,846	2,000
100-585-52060	UNEMPLOYMENT	-	80	80
100-585-52070	OTHER POST EMPLOYMENT BENEFITS	15,188.18	5,725	98,412
520 - BENEFITS Totals:		50,118.14	53,086	146,491
530 - SUPPLIES				
100-585-53110	AMMUNITION FOR DEPARTMENT	1,000.00	1,000	1,000
100-585-53920	UNIFORMS	850.86	1,000	1,000
530 - SUPPLIES Totals:		1,850.86	2,000	2,000
540 - OTHER SERVICES AND CHARGES				
100-585-54200	COMMUNICATION TELEPHONE	482.86	1,000	1,000
100-585-54270	CONFERENCES AND DUES	615.00	1,000	2,000
100-585-54490	LAW ENFORCEMENT OFFICER STANDARD	472.00	1,000	1,000
100-585-54540	PARTS REPAIRS GAS AND TRANS EXP	10,829.13	20,000	20,000
100-585-54990	MISCELLANEOUS	500.00	500	500
540 - OTHER SERVICES AND CHARGES Totals:		12,898.99	23,500	24,500
550 - CAPITAL OUTLAY				
100-585-55270	FURNITURE & EQUIPMENT	12,933.17	20,000	10,000
550 - CAPITAL OUTLAY Totals:		12,933.17	20,000	10,000
585 - CONSTABLE PCT 1 & 4 Totals:		142,643.22	191,978	281,405

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
	595 - ENVIRONMENTAL PROTECTION			
	540 - OTHER SERVICES AND CHARGES			
100-595-54680	TRASH DISPOSAL	335,742.34	280,000	280,000
	540 - OTHER SERVICES AND CHARGES Totals:	335,742.34	280,000	280,000
	595 - ENVIRONMENTAL PROTECTION Totals:	335,742.34	280,000	280,000

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
646 - HEALTH AND PAUPERS CARE				
540 - OTHER SERVICES AND CHARGES				
100-646-51530	AGING MATCH	-	200	200
100-646-54051	MEDICAL INDIGENT	-	7,000	7,000
100-646-54600	INDIGENT HEALTH CARE	86,793.85	153,000	153,000
100-646-54750	MENTAL HEALTH/ MENTAL RETARDATION	21,000.00	29,400	28,000
100-646-54760	STATEMENT OF FACTS	9,539.40	10,000	10,000
100-646-54770	AUTOPSIES AND INQUESTS	131,380.00	80,000	80,000
100-646-54780	MENTAL EVALUATION PRISONERS	4,675.00	5,000	5,000
100-646-54790	RETARDED CITIZENS ASSOCIATION	-	6,500	6,500
100-646-54800	ALCOHOL ABUSE PROGRAM	-	4,000	4,000
100-646-54810	CHILD PROTECTIVE SERVICES	30,000.00	30,000	30,000
100-646-54815	CHILD ADVOCACY	23,157.72	22,000	22,000
100-646-54816	CITIES CHILD SAFETY FEE DISTRIBUTION	12,185.57	12,000	12,000
100-646-54820	ATTORNEYS FEES/ JUVENILES	7,576.25	55,000	55,000
100-646-54830	JUVENILE PROBATION MATCH	198,959.00	224,823	225,000
100-646-54840	OPEN DOOR/ JUVENILE CARE	5,000.00	5,000	5,000
100-646-54890	ATTORNEY FEES	336,661.88	260,000	260,000
100-646-54891	CPS CASES	-	40,000	40,000
100-646-54990	MISCELLANEOUS	1,000.00	2,000	2,000
100-646-58220	COUNTY HEALTH OFFICER	6,000.00	6,000	6,000
540 - OTHER SERVICES AND CHARGES Totals:		873,928.67	951,923	950,700
646 - HEALTH AND PAUPERS CARE Totals:		873,928.67	951,923	950,700

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
650 - LIBRARY				
510 - PERSONAL SERVICES				
100-650-51092	PART TIME	15,039.46	18,021	20,904
100-650-51520	LIBRARIANS	171,638.22	188,127	198,715
510 - PERSONAL SERVICES Totals:		186,677.68	206,148	219,619
520 - BENEFITS				
100-650-52010	SOCIAL SECURITY TAXES	14,012.57	15,771	16,801
100-650-52020	GROUP MEDICAL & LIFE INSURANCE	66,429.93	69,425	72,900
100-650-52030	RETIREMENT & DEATH BENEFITS	44,839.63	49,455	52,709
100-650-52040	WORKERS COMPENSATION	478.60	1,292	300
100-650-52060	UNEMPLOYMENT INSURANCE	205.08	400	400
100-650-52070	OTHER POST EMPLOYMENT BENEFITS	47,955.63	20,615	21,962
520 - BENEFITS Totals:		173,921.44	156,958	165,072
530 - SUPPLIES				
100-650-53140	SUPPLIES AND BOOKS	10,000.00	10,000	10,000
100-650-53190	SOFTWARE & SUPPLIES	2,850.00	2,850	2,850
530 - SUPPLIES Totals:		12,850.00	12,850	12,850
540 - OTHER SERVICES AND CHARGES				
100-650-54120	INSURANCE/ LIAB. FIRE ETC.	9,826.00	10,053	11,000
540 - OTHER SERVICES AND CHARGES Totals:		9,826.00	10,053	11,000
550 - CAPITAL OUTLAY				
100-650-55270	FURNITURE & EQUIPMENT	-	50	50
550 - CAPITAL OUTLAY Totals:		-	50	50
650 - LIBRARY Totals:		383,275.12	386,059	408,591

- (1) LIBRARY DIRECTOR @ 48,476
- (1) TECHNICAL SERVICES COORDINATOR @ 41,767
- (1) FICTION COORDINATOR @ 37,648
- (1) REFERENCE LIBRARIAN @ 37,648
- (1) CHILDREN'S LIBRARIAN @ 33,176

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
	661 - YOUTH PROGRAMS			
	540 - OTHER SERVICES AND CHARGES			
100-661-56010	YOUTH PROGRAM CARTHAGE	10,000.00	10,000	10,000
100-661-56020	YOUTH PROGRAM BECKVILLE	-	3,000	3,000
100-661-56030	YOUTH PROGRAM GARY	2,000.00	2,000	2,000
100-661-56032	YOUTH PROGRAM AFTER SCHOOL ENRICHME	2,000.00	2,000	2,000
	540 - OTHER SERVICES AND CHARGES Totals:	14,000.00	17,000	17,000
	661 - YOUTH PROGRAMS Totals:	14,000.00	17,000	17,000

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
665 - AGRICULTURE EXTENSION SERVICE				
510 - PERSONAL SERVICES				
100-665-51050	SECRETARIES	16,413.00	34,633	37,648
100-665-51610	EXTENSION AGENT	17,265.00	18,129	21,129
100-665-51630	HOME DEMONSTRATION AGENT	17,265.00	18,129	21,129
100-665-51690	EXPENSE ALLOW. AG AGENT	8,900.00	8,900	8,900
100-665-51870	EXPENSE ALLOW. HOME DEMO. AGENT	3,200.00	3,200	3,200
510 - PERSONAL SERVICES Totals:		63,043.00	82,991	92,006
520 - BENEFITS				
100-665-52010	SOCIAL SECURITY TAXES	4,822.72	6,349	7,039
100-665-52020	GROUP MEDICAL & LIFE INSURANCE	6,772.22	13,885	14,580
100-665-52030	RETIREMENT & DEATH BENEFITS	3,942.42	8,309	9,036
100-665-52040	WORKERS COMPENSATION	93.92	1,000	90
100-665-52060	UNEMPLOYMENT INSURANCE	69.15	200	200
100-665-52070	OTHER POST EMPLOYMENT BENEFITS	4,585.80	3,464	3,765
520 - BENEFITS Totals:		20,286.23	33,207	34,710
530 - SUPPLIES				
100-665-53100	OFFICE SUPPLIES & REPAIRS	13.00	1,500	1,500
530 - SUPPLIES Totals:		13.00	1,500	1,500
540 - OTHER SERVICES AND CHARGES				
100-665-54200	COMMUNICATION TELEPHONE	2,243.25	2,850	2,850
100-665-54260	TRAVEL	501.26	4,000	4,000
100-665-54270	CONFERENCES AND DUES	1,051.40	1,500	1,500
540 - OTHER SERVICES AND CHARGES Totals:		3,795.91	8,350	8,350
550 - CAPITAL OUTLAY				
100-665-55270	FURNITURE & EQUIPMENT	-	1,500	1,500
550 - CAPITAL OUTLAY Totals:		-	1,500	1,500
665 - AGRICULTURE EXTENSION SERVICE Totals:		87,138.14	127,548	138,066
100 - GENERAL Totals:		16,779,508.90	18,184,040	18,969,764
Expense Totals:		16,779,508.90	18,184,040	18,969,764
100 - GENERAL Totals:		2,342,954.68	(208,430)	(200,000)

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
130 - LAW LIBRARY				
Revenue				
130 - LAW LIBRARY				
340 - CHARGES FOR SERVICES				
130-340-41010	LAW LIBRARY FEES	14,526.01	12,000	12,000
340 - CHARGES FOR SERVICES Totals:		14,526.01	12,000	12,000
360 - MISCELLANEOUS REVENUES				
130-360-41001	INTEREST EARNINGS	567.68	125	575
360 - MISCELLANEOUS REVENUES Totals:		567.68	125	575
130 - LAW LIBRARY Totals:		15,093.69	12,125	12,575
Revenue Totals:		15,093.69	12,125	12,575
Expense				
130 - LAW LIBRARY				
420 - LAW LIBRARY				
530 - SUPPLIES				
130-420-53120	LAW BOOKS	13,071.37	12,125	12,575
530 - SUPPLIES Totals:		13,071.37	12,125	12,575
550 - CAPITAL OUTLAY				
130-420-55270	EQUIPMENT	1,484.24	-	-
550 - CAPITAL OUTLAY Totals:		1,484.24	-	-
420 - LAW LIBRARY Totals:		14,555.61	12,125	12,575
130 - LAW LIBRARY Totals:		14,555.61	12,125	12,575
Expense Totals:		14,555.61	12,125	12,575
130 - LAW LIBRARY Totals:		538.08	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
Revenue				
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
360 - MISCELLANEOUS REVENUES				
140-360-41001	INTEREST EARNINGS	1.00	1	1
360 - MISCELLANEOUS REVENUES Totals:		1.00	1	1
DELINQUENCY PREVENTION FUND Totals:		1.00	1	1
		1.00	1	1
Revenue Totals:		1.00	1	1
Expense				
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
810 - JUVENILE PROBATION				
540 - OTHER SERVICES AND CHARGES				
140-810-54830	JUVENILE PROBATION FUNDING	-	1	1
540 - OTHER SERVICES AND CHARGES Totals:		-	1	1
810 - JUVENILE PROBATION Totals:		-	1	1
DELINQUENCY PREVENTION FUND Totals:		-	1	1
		-	1	1
Expense Totals:		-	1	1
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:		1.00	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
150 - COURTHOUSE SECURITY				
Revenue				
150 - COURTHOUSE SECURITY				
340 - CHARGES FOR SERVICES				
150-340-44001	FEES OF OFFICE C/C	9,811.67	6,047	9,081
150-340-47001	FEES OF OFFICE D/C	1,754.00	1,302	1,302
150-340-49500	JUSTICE OF THE PEACE FEES	6,695.54	10,591	10,591
340 - CHARGES FOR SERVICES Totals:		18,261.21	17,940	20,974
360 - MISCELLANEOUS REVENUES				
150-360-41001	INTEREST EARNINGS	1,532.93	1,496	1,942
360 - MISCELLANEOUS REVENUES Totals:		1,532.93	1,496	1,942
150 - COURTHOUSE SECURITY Totals:		19,794.14	19,436	22,916
Revenue Totals:		19,794.14	19,436	22,916
Expense				
150 - COURTHOUSE SECURITY				
640 - COURTHOUSE SECURITY				
510 - PERSONAL SERVICES				
150-640-51300	BAILIFF AND SECURITY	12,945.60	13,479	15,933
510 - PERSONAL SERVICES Totals:		12,945.60	13,479	15,933
520 - BENEFITS				
150-640-52010	SOCIAL SECURITY TAXES	744.29	1,032	1,219
150-640-52030	RETIREMENT & DEATH BENEFITS	3,108.95	3,234	3,824
150-640-52040	WORKERS COMPENSATION	206.68	317	320
150-640-52060	UNEMPLOYMENT INSURANCE	13.55	26	26
150-640-52070	OTHER POST EMPLOYMENT BENEFITS	3,616.75	1,348	1,594
520 - BENEFITS Totals:		7,690.22	5,957	6,983
640 - COURTHOUSE SECURITY Totals:		20,635.82	19,436	22,916
150 - COURTHOUSE SECURITY Totals:		20,635.82	19,436	22,916
Expense Totals:		20,635.82	19,436	22,916
150 - COURTHOUSE SECURITY Totals:		(841.68)	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
160 - RECORDS MANAGEMENT				
Revenue				
160 - RECORDS MANAGEMENT				
340 - CHARGES FOR SERVICES				
160-340-44001	FEES OF OFFICE C/C	1,163.55	3,800	3,800
160-340-47001	FEES OF OFFICE D/C	2,925.80	3,000	3,000
340 - CHARGES FOR SERVICES Totals:		4,089.35	6,800	6,800
360 - MISCELLANEOUS REVENUES				
160-360-41001	INTEREST EARNINGS	175.76	48	60
360 - MISCELLANEOUS REVENUES Totals:		175.76	48	60
160 - RECORDS MANAGEMENT Totals:		4,265.11	6,848	6,860
Revenue Totals:		4,265.11	6,848	6,860
Expense				
160 - RECORDS MANAGEMENT				
660 - FUND				
510 - PERSONAL SERVICES				
160-660-51090	SEASONAL HELP	1,633.50	9,000	4,118
510 - PERSONAL SERVICES Totals:		1,633.50	9,000	4,118
520 - BENEFITS				
160-660-52010	SOCIAL SECURITY TAXES	124.97	689	689
160-660-52040	WORKERS COMPENSATION	25.52	35	35
160-660-52060	UNEMPLOYMENT INSURANCE	0.48	18	18
520 - BENEFITS Totals:		150.97	742	742
540 - OTHER SERVICES AND CHARGES				
160-660-54362	CTY CLERK DIG., PRES. & RESTORATION	427.08	1,000	1,000
160-660-54363	DIST CLERK DIG., PRES. & RESTORATION	-	1,000	1,000
540 - OTHER SERVICES AND CHARGES Totals:		427.08	2,000	2,000
660 - FUND Totals:		2,211.55	11,742	6,860
160 - RECORDS MANAGEMENT Totals:		2,211.55	11,742	6,860
Expense Totals:		2,211.55	11,742	6,860
160 - RECORDS MANAGEMENT Totals:		2,053.56	(4,894)	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
162 - COUNTY & DISTRICT COURT T				
	Revenue			
162 - COUNTY & DISTRICT COURT T				
	340 - CHARGES FOR SERVICES			
162-340-44001	FEES OF OFFICE C/C	246.27	100	100
162-340-47001	FEES OF OFFICE D/C	207.44	50	50
	340 - CHARGES FOR SERVICES Totals:	453.71	150	150
360 - MISCELLANEOUS REVENUES				
162-360-41001	INTEREST EARNINGS	43.45	1	1
	360 - MISCELLANEOUS REVENUES Totals:	43.45	1	1
162 - COUNTY & DISTRICT COURT T Totals:		497.16	151	151
	Revenue Totals:	497.16	151	151
Expense				
162 - COUNTY & DISTRICT COURT T				
	660 - FUND			
	550 - CAPITAL OUTLAY			
162-660-55270	EQUIPMENT & SOFTWARE	-	151	151
	550 - CAPITAL OUTLAY Totals:	-	151	151
	660 - FUND Totals:	-	151	151
162 - COUNTY & DISTRICT COURT T Totals:		-	151	151
		-	151	151
	Expense Totals:	-	151	151
162 - COUNTY & DISTRICT COURT T Totals:		497.16	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
165 - COURT RECORD PRESERVATION				
Revenue				
165 - COURT RECORD PRESERVATION				
	340 - CHARGES FOR SERVICES			
165-340-47001	FEES OF OFFICE D/C	2,943.94	1,790	1,790
	340 - CHARGES FOR SERVICES Totals:	2,943.94	1,790	1,790
	360 - MISCELLANEOUS REVENUES			
165-360-41001	INTEREST EARNINGS	86.95	10	10
	360 - MISCELLANEOUS REVENUES Totals:	86.95	10	10
5 - COURT RECORD PRESERVATION Totals:		3,030.89	1,800	1,800
		3,030.89	1,800	1,800
	Revenue Totals:	3,030.89	1,800	1,800
Expense				
165 - COURT RECORD PRESERVATION				
	660 - FUND			
	540 - OTHER SERVICES AND CHARGES			
165-660-54061	DIGITIZING	-	1,800	1,800
	540 - OTHER SERVICES AND CHARGES Totals:	-	1,800	1,800
	660 - FUND Totals:	-	1,800	1,800
5 - COURT RECORD PRESERVATION Totals:		-	1,800	1,800
		-	1,800	1,800
	Expense Totals:	-	1,800	1,800
165 - COURT RECORD PRESERVATION Totals:		3,030.89	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
166 - DISTRICT COURT RECORDS TECHNOLOGY				
Revenue				
166 - DISTRICT COURT RECORDS TECHNOLOGY				
340 - CHARGES FOR SERVICES				
166-340-47001	FEES OF OFFICE DISTRICT CLERK	3,234.71	600	600
340 - CHARGES FOR SERVICES Totals:		3,234.71	600	600
360 - MISCELLANEOUS REVENUES				
166-360-41001	INTEREST EARNINGS	134.68	-	-
360 - MISCELLANEOUS REVENUES Totals:		134.68	-	-
ICT COURT RECORDS TECHNOLOGY Totals:		3,369.39	600	600
Revenue Totals:		3,369.39	600	600
Expense				
166 - DISTRICT COURT RECORDS TECHNOLOGY				
660 - FUND				
550 - CAPITAL OUTLAY				
166-660-55270	FURNITURE & EQUIPMENT	-	600	600
550 - CAPITAL OUTLAY Totals:		-	600	600
660 - FUND Totals:		-	600	600
ICT COURT RECORDS TECHNOLOGY Totals:		-	600	600
Expense Totals:		-	600	600
166 - DISTRICT COURT RECORDS TECHNOLOGY Totals:		3,369.39	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
Revenue				
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
340 - CHARGES FOR SERVICES				
168-340-47001	FEES OF OFFICE DISTRICT CLERK	1,925.16	600	600
340 - CHARGES FOR SERVICES Totals:		1,925.16	600	600
360 - MISCELLANEOUS REVENUES				
168-360-41001	INTEREST EARNINGS	54.21	-	-
360 - MISCELLANEOUS REVENUES Totals:		54.21	-	-
DS MANAGEMENT & PRESERVATION Totals:		1,979.37	600	600
Revenue Totals:		1,979.37	600	600
Expense				
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
660 - FUND				
540 - OTHER SERVICES AND CHARGES				
168-660-54361	PRESERVATION & RESTORATION	130.00	600	600
540 - OTHER SERVICES AND CHARGES Totals:		130.00	600	600
660 - FUND Totals:		130.00	600	600
DS MANAGEMENT & PRESERVATION Totals:		130.00	600	600
Expense Totals:		130.00	600	600
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION Totals:		1,849.37	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
170 - COUNTY CLERK RECORDS PRES				
Revenue				
170 - COUNTY CLERK RECORDS PRES				
340 - CHARGES FOR SERVICES				
170-340-44001	FEES OF OFFICE C/C	96,680.92	55,000	121,350
340 - CHARGES FOR SERVICES Totals:		96,680.92	55,000	121,350
360 - MISCELLANEOUS REVENUES				
170-360-41001	INTEREST EARNINGS	3,916.90	692	4,050
360 - MISCELLANEOUS REVENUES Totals:		3,916.90	692	4,050
70 - COUNTY CLERK RECORDS PRES Totals:		100,597.82	55,692	125,400
Revenue Totals:		100,597.82	55,692	125,400
Expense				
170 - COUNTY CLERK RECORDS PRES				
670 - COUNTY CLERK				
540 - OTHER SERVICES AND CHARGES				
170-670-54031	DIGITIZING REAL PROPERTY INSTRUME	-	1,000	1,000
170-670-54360	RENTALS MICROFILMING & INDEXING	15,600.00	24,400	24,400
170-670-54364	RECORDS MGT AND PRESERVATION	29,554.00	100,000	100,000
540 - OTHER SERVICES AND CHARGES Totals:		45,154.00	125,400	125,400
670 - COUNTY CLERK Totals:		45,154.00	125,400	125,400
70 - COUNTY CLERK RECORDS PRES Totals:		45,154.00	125,400	125,400
Expense Totals:		45,154.00	125,400	125,400
170 - COUNTY CLERK RECORDS PRES Totals:		55,443.82	(69,708)	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
175 - ARCHIVE FEES				
	Revenue			
175 - ARCHIVE FEES				
	340 - CHARGES FOR SERVICES			
175-340-44001	FEES OF OFFICE C/C	85,838.03	35,000	35,000
	340 - CHARGES FOR SERVICES Totals:	85,838.03	35,000	35,000
	360 - MISCELLANEOUS REVENUES			
175-360-41001	INTEREST EARNINGS	2,034.03	100	554
	360 - MISCELLANEOUS REVENUES Totals:	2,034.03	100	554
	175 - ARCHIVE FEES Totals:	87,872.06	35,100	35,554
	Revenue Totals:	87,872.06	35,100	35,554
	Expense			
175 - ARCHIVE FEES				
	660 - FUND			
	540 - OTHER SERVICES AND CHARGES			
175-660-54061	DIGITIZING	-	14,050	14,277
175-660-54361	PRESERVATION & RESTORATION	-	21,050	21,277
	540 - OTHER SERVICES AND CHARGES Totals:	-	35,100	35,554
	660 - FUND Totals:	-	35,100	35,554
	175 - ARCHIVE FEES Totals:	-	35,100	35,554
	Expense Totals:	-	35,100	35,554
175 - ARCHIVE FEES Totals:		87,872.06	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
180 - JUSTICE COURT TECHNOLOGY				
	Revenue			
180 - JUSTICE COURT TECHNOLOGY				
	340 - CHARGES FOR SERVICES			
180-340-49600	JUSTICE OF THE PEACE PCT. 1 & 4	2,913.85	2,244	2,244
180-340-49650	JUSTICE OF THE PEACE PCT. 2 & 3	3,540.01	2,244	2,244
	340 - CHARGES FOR SERVICES Totals:	6,453.86	4,488	4,488
	360 - MISCELLANEOUS REVENUES			
180-360-41001	INTEREST EARNINGS	615.42	512	694
	360 - MISCELLANEOUS REVENUES Totals:	615.42	512	694
180 - JUSTICE COURT TECHNOLOGY Totals:		7,069.28	5,000	5,182
	Revenue Totals:	7,069.28	5,000	5,182
	Expense			
180 - JUSTICE COURT TECHNOLOGY				
	640 - COURTHOUSE SECURITY			
	550 - CAPITAL OUTLAY			
180-640-55270	EQUIPMENT	10,332.00	5,000	5,182
	550 - CAPITAL OUTLAY Totals:	10,332.00	5,000	5,182
	640 - COURTHOUSE SECURITY Totals:	10,332.00	5,000	5,182
180 - JUSTICE COURT TECHNOLOGY Totals:		10,332.00	5,000	5,182
	Expense Totals:	10,332.00	5,000	5,182
180 - JUSTICE COURT TECHNOLOGY Totals:		(3,262.72)	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
200 - ROAD & BRIDGE				
Revenue				
200 - ROAD & BRIDGE				
310 - TAX RECEIPTS				
200-310-41101	CURRENT PROPERTY TAX LEVY	4,838,730.26	5,816,732	6,713,992
200-310-41102	DELINQUENT PROPERTY TAX LEVY	140,117.84	93,317	216,580
310 - TAX RECEIPTS Totals:		4,978,848.10	5,910,049	6,930,572
321 - VEHICLE TAXES & LICENSES				
200-321-42004	MOTOR VEHICLE TAXES & LICENSES	361,345.32	350,000	350,000
321 - VEHICLE TAXES & LICENSES Totals:		361,345.32	350,000	350,000
330 - INTERGOVERNMENTAL RECEIPTS				
200-330-40500	TXDOT CTIF GRANT	1,170,267.75	100,000	-
200-330-49001	STATE & LATERAL ROAD FUND	29,456.77	29,000	29,000
200-330-49050	WEIGHT & AXLE FEES	50,189.24	45,000	45,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		1,249,913.76	174,000	74,000
350 - FINES				
200-350-40003	COUNTY DISTRICT & J.P.COURT FINE	325,738.23	354,000	354,000
350 - FINES Totals:		325,738.23	354,000	354,000
360 - MISCELLANEOUS REVENUES				
200-360-41001	INTEREST EARNINGS	65,926.75	75,030	106,163
200-360-41020	MISCELLANEOUS REVENUE	2,497,272.07	(38,825)	-
200-360-41025	TAX ABATEMENT REVENUE	141,054.00	141,054	141,054
360 - MISCELLANEOUS REVENUES Totals:		2,563,198.82	36,205	247,217
200 - ROAD & BRIDGE Totals:		9,479,044.23	6,824,254	7,955,789
Revenue Totals:		9,479,044.23	6,824,254	7,955,789

<u>Account Number</u>	<u>Account Name</u>	<u>2021 ACTUALS</u>	<u>2022 CURRENT</u>	<u>2023 PROPOSED</u>
Expense				
200 - ROAD & BRIDGE				
621 - PRECINCT #1				
510 - PERSONAL SERVICES				
200-621-51060	ROAD & BRIDGE EMPLOYEES WAGES	373,740.81	483,228	521,536
200-621-51800	BENEFITS TERMINATION PAY	7,891.32	6,000	6,000
510 - PERSONAL SERVICES Totals:		381,632.13	489,228	527,536
520 - BENEFITS				
200-621-52010	SOCIAL SECURITY TAXES	27,805.22	37,426	40,357
200-621-52020	GROUP MEDICAL & LIFE INSURANCE	118,247.47	142,322	149,445
200-621-52030	RETIREMENT & DEATH BENEFITS	88,593.85	117,366	126,609
200-621-52040	WORKERS COMPENSATION	10,703.68	20,000	18,000
200-621-52060	UNEMPLOYMENT INSURANCE	405.67	3,000	3,000
200-621-52070	OTHER POST EMPLOYMENT BENEFITS	103,051.92	48,923	52,754
200-621-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305.00	31,305	31,305
200-621-52140	RETIREE MEDICAL INS TRUST CONTRIB	40,849.00	97,846	97,846
520 - BENEFITS Totals:		420,961.81	498,188	519,316
530 - SUPPLIES				
200-621-53560	REPAIR AND MAINTENANCE SUPPLIES	104,326.40	120,826	118,826
200-621-53570	PARTS AND REPAIRS	19,392.33	31,250	31,250
200-621-53930	MISCELLANEOUS SUPPLIES	(0.92)	500	500
530 - SUPPLIES Totals:		123,717.81	152,576	150,576
540 - OTHER SERVICES AND CHARGES				
200-621-54080	CONTINGENCY	-	34,926	291,241
200-621-54480	CONTRACTOR SERVICES	22,789.30	2,260	260
200-621-54610	RENTALS & LEASES	16,143.01	30,210	36,210
540 - OTHER SERVICES AND CHARGES Totals:		38,932.31	67,396	327,711
550 - CAPITAL OUTLAY				
200-621-55262	BUILDING	41,637.99	50	50
200-621-55270	FURNITURE & EQUIPMENT	97,915.97	65,000	137,065
200-621-55280	ROAD OIL PRE MIX & GRAVEL	450,841.13	383,750	750,000
200-621-55290	LUMBER PILING & CULVERTS	14,351.50	31,500	49,500
550 - CAPITAL OUTLAY Totals:		604,746.59	480,300	936,615
621 - PRECINCT #1 Totals:		1,569,990.65	1,687,688	2,461,754

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
622 - PRECINCT #2				
510 - PERSONAL SERVICES				
200-622-51060	ROAD & BRIDGE EMPLOYEES WAGES	376,644.81	447,861	476,727
200-622-51800	BENEFITS TERMINATION PAY	1,395.31	5,000	5,000
510 - PERSONAL SERVICES Totals:		378,040.12	452,861	481,727
520 - BENEFITS				
200-622-52010	SOCIAL SECURITY TAXES	27,689.72	34,644	36,853
200-622-52020	GROUP MEDICAL & LIFE INSURANCE	119,373.51	128,437	134,865
200-622-52030	RETIREMENT & DEATH BENEFITS	88,092.81	108,642	115,615
200-622-52040	WORKERS COMPENSATION	10,047.28	15,000	15,000
200-622-52060	UNEMPLOYMENT INSURANCE	403.38	2,000	2,000
200-622-52070	OTHER POST EMPLOYMENT BENEFITS	102,469.05	45,287	48,173
200-622-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305.00	31,305	31,305
200-622-52140	RETIREE MEDICAL INS TRUST CONTRIB	40,849.00	90,573	90,573
520 - BENEFITS Totals:		420,229.75	455,888	474,384
530 - SUPPLIES				
200-622-53560	REPAIR AND MAINTENANCE SUPPLIES	91,715.43	95,656	95,656
200-622-53570	PARTS AND REPAIRS	24,092.66	49,250	49,250
200-622-53930	MISCELLANEOUS SUPPLIES	25.00	500	500
530 - SUPPLIES Totals:		115,833.09	145,406	145,406
540 - OTHER SERVICES AND CHARGES				
200-622-54080	CONTINGENCY	-	208,951	398,079
200-622-54480	CONTRACTOR SERVICES	1,200.00	50	50
200-622-54610	RENTALS & LEASES	3,337.08	5,350	50
540 - OTHER SERVICES AND CHARGES Totals:		4,537.08	214,351	398,179
550 - CAPITAL OUTLAY				
200-622-55270	FURNITURE & EQUIPMENT	148,025.00	100,000	50,000
200-622-55280	ROAD OIL PRE MIX & GRAVEL	307,046.62	346,743	246,743
200-622-55290	LUMBER PILING & CULVERTS	8,951.76	8,500	8,500
550 - CAPITAL OUTLAY Totals:		464,023.38	455,243	305,243
622 - PRECINCT #2 Totals:		1,382,663.42	1,723,749	1,804,939

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
623 - PRECINCT #3				
510 - PERSONAL SERVICES				
200-623-51060	ROAD & BRIDGE EMPLOYEES WAGES	366,637.93	447,861	476,727
200-623-51800	BENEFITS TERMINATION PAY	4,634.44	5,000	5,000
510 - PERSONAL SERVICES Totals:		371,272.37	452,861	481,727
520 - BENEFITS				
200-623-52010	SOCIAL SECURITY TAXES	27,126.97	34,644	36,853
200-623-52020	GROUP MEDICAL & LIFE INSURANCE	117,078.96	128,437	134,865
200-623-52030	RETIREMENT & DEATH BENEFITS	85,621.57	108,642	115,615
200-623-52040	WORKERS COMPENSATION	10,047.28	15,000	15,000
200-623-52060	UNEMPLOYMENT INSURANCE	392.04	2,000	2,000
200-623-52070	OTHER POST EMPLOYMENT BENEFITS	99,594.70	45,287	48,173
200-623-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305.00	31,305	31,305
200-623-52140	RETIREE MEDICAL INS TRUST CONTRIB	40,849.00	90,573	90,573
520 - BENEFITS Totals:		412,015.52	455,888	474,384
530 - SUPPLIES				
200-623-53560	REPAIR AND MAINTENANCE SUPPLIES	125,450.43	145,725	109,950
200-623-53570	PARTS AND REPAIRS	66,407.98	60,000	75,000
200-623-53930	MISCELLANEOUS SUPPLIES	-	50	50
530 - SUPPLIES Totals:		191,858.41	205,775	185,000
540 - OTHER SERVICES AND CHARGES				
200-623-54080	CONTINGENCY	-	488	73,227
200-623-54480	CONTRACTOR SERVICES	-	100	100
200-623-54610	RENTALS & LEASES	22,083.46	10,100	36,100
540 - OTHER SERVICES AND CHARGES Totals:		22,083.46	10,688	109,427
550 - CAPITAL OUTLAY				
200-623-55262	BUILDING	-	50	50
200-623-55270	FURNITURE & EQUIPMENT	124,615.85	167,000	100,000
200-623-55280	ROAD OIL PRE MIX & GRAVEL	1,775,398.11	371,185	750,000
200-623-55290	LUMBER PILING & CULVERTS	11,068.19	17,400	27,400
550 - CAPITAL OUTLAY Totals:		1,911,082.15	555,635	877,450
623 - PRECINCT #3 Totals:		2,908,311.91	1,680,847	2,127,988

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
624 - PRECINCT #4				
510 - PERSONAL SERVICES				
200-624-51060	ROAD & BRIDGE EMPLOYEES WAGES	431,052.11	530,822	569,503
200-624-51800	BENEFITS TERMINATION PAY	-	9,500	9,500
510 - PERSONAL SERVICES Totals:		431,052.11	540,322	579,003
520 - BENEFITS				
200-624-52010	SOCIAL SECURITY TAXES	32,092.80	41,335	44,294
200-624-52020	GROUP MEDICAL & LIFE INSURANCE	145,308.31	156,207	164,025
200-624-52030	RETIREMENT & DEATH BENEFITS	103,538.37	129,624	138,961
200-624-52040	WORKERS COMPENSATION	12,141.07	24,000	18,000
200-624-52060	UNEMPLOYMENT INSURANCE	474.05	3,000	3,000
200-624-52070	OTHER POST EMPLOYMENT BENEFITS	120,435.27	54,033	57,901
200-624-52130	OPTIONAL RETIREMENT CONTRIBUTION	31,305.00	31,305	31,305
200-624-52140	RETIREE MEDICAL INS TRUST CONTRIB	40,849.00	108,065	108,065
520 - BENEFITS Totals:		486,143.87	547,569	565,551
530 - SUPPLIES				
200-624-53560	REPAIR AND MAINTENANCE SUPPLIES	142,972.00	130,036	143,986
200-624-53570	PARTS AND REPAIRS	49,499.44	93,000	120,000
200-624-53930	MISCELLANEOUS SUPPLIES	-	500	500
530 - SUPPLIES Totals:		192,471.44	223,536	264,486
540 - OTHER SERVICES AND CHARGES				
200-624-54080	CONTINGENCY	-	120,220	200,054
200-624-54480	CONTRACTOR SERVICES	1,399.66	50	50
200-624-54610	RENTALS & LEASES	7,263.00	50	50
540 - OTHER SERVICES AND CHARGES Totals:		8,662.66	120,320	200,154
550 - CAPITAL OUTLAY				
200-624-55270	FURNITURE & EQUIPMENT	138,298.29	184,515	144,515
200-624-55280	ROAD OIL PRE MIX & GRAVEL	1,977,513.22	462,244	750,000
200-624-55290	LUMBER PILING & CULVERTS	24,847.11	16,000	20,000
550 - CAPITAL OUTLAY Totals:		2,140,658.62	662,759	914,515
624 - PRECINCT #4 Totals:		3,258,988.70	2,094,506	2,523,709
200 - ROAD & BRIDGE Totals:		9,119,954.68	7,186,790	8,918,390
Expense Totals:		9,119,954.68	7,186,790	8,918,390
200 - ROAD & BRIDGE Totals:		359,089.55	(362,536)	(962,601)

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
300 - FM & LATERAL				
Revenue				
300 - FM & LATERAL				
310 - TAX RECEIPTS				
300-310-41101	CURRENT PROPERTY TAX LEVY	678,130.51	565,924	588,772
300-310-41102	DELINQUENT PROPERTY TAX LEVY	26,526.40	9,079	18,993
310 - TAX RECEIPTS Totals:		704,656.91	575,003	607,765
360 - MISCELLANEOUS REVENUES				
300-360-41001	INTEREST EARNINGS	15,899.54	12,718	15,927
300-360-41020	MISCELLANEOUS REVENUE	28,361.34	8,375	-
360 - MISCELLANEOUS REVENUES Totals:		44,260.88	21,093	15,927
300 - FM & LATERAL Totals:		748,917.79	596,096	623,692
Revenue Totals:		748,917.79	596,096	623,692
Expense				
300 - FM & LATERAL				
629 - MAINTENANCE				
510 - PERSONAL SERVICES				
300-629-51060	ROAD & BRIDGE EMPLOYEES WAGES	104,792.32	83,721	89,753
300-629-51800	BENEFITS TERMINATION PAY	-	1,600	1,600
510 - PERSONAL SERVICES Totals:		104,792.32	85,321	91,353
520 - BENEFITS				
300-629-52010	SOCIAL SECURITY TAXES	7,620.84	6,405	6,988
300-629-52020	GROUP MEDICAL & LIFE INSURANCE	34,929.05	27,770	29,160
300-629-52030	RETIREMENT & DEATH BENEFITS	25,321.09	20,085	21,925
300-629-52040	WORKERS COMPENSATION	1,560.76	3,021	1,000
300-629-52060	UNEMPLOYMENT INSURANCE	115.84	3,392	3,392
300-629-52070	OTHER POST EMPLOYMENT BENEFITS	29,453.30	8,373	9,136
300-629-52130	OPTIONAL RETIREMENT CONTRIBUTION	29,961.00	29,961	29,961
300-629-52140	RETIREE MEDICAL INS TRUST CONTRIB	14,604.00	17,000	17,000
520 - BENEFITS Totals:		143,565.88	116,007	118,562
530 - SUPPLIES				
300-629-53160	SIGNS AND POST	-	17,000	20,000
300-629-53560	REPAIR AND MAINTENANCE SUPPLIES	29,630.04	40,002	31,627
300-629-53570	PARTS AND REPAIRS	7,782.10	20,000	20,000
530 - SUPPLIES Totals:		37,412.14	77,002	71,627
540 - OTHER SERVICES AND CHARGES				
300-629-54080	CONTINGENCY	-	262,201	95,369
300-629-54120	INSURANCE/ LIAB. FIRE ETC.	234,238.60	250,000	250,000
300-629-54430	UTILITIES	31,249.58	30,000	30,000
300-629-54480	CONTRACTOR SERVICES	1,934.60	6,000	6,000
300-629-54490	PHYSICALS & DRUG SCREEN TESTING	2,153.75	3,500	3,500
300-629-54610	RENTALS & LEASES	4,685.36	5,000	5,000
300-629-54640	BEAVER CONTROL CONTRACT	38,400.00	38,400	38,400
300-629-54990	MISCELLANEOUS	2,030.10	1,250	1,250
540 - OTHER SERVICES AND CHARGES Totals:		314,691.99	596,351	429,519
550 - CAPITAL OUTLAY				
300-629-55270	FURNITURE & EQUIPMENT	50,070.83	12,000	1,000
300-629-55280	ROAD OIL	-	2,000	2,000
300-629-55300	BRIDGE CONSTRUCTION	-	5,000	5,000
550 - CAPITAL OUTLAY Totals:		50,070.83	19,000	8,000
629 - MAINTENANCE Totals:		650,533.16	893,681	719,061
300 - FM & LATERAL Totals:		650,533.16	893,681	719,061
Expense Totals:		650,533.16	893,681	719,061
300 - FM & LATERAL Totals:		98,384.63	(314,335)	(95,369)

<u>Account Number</u>	<u>Account Name</u>	<u>2021 ACTUALS</u>	<u>2022 CURRENT</u>	<u>2023 PROPOSED</u>
813- AMERICAN RESCUE PLAN				
	Revenue			
813-AMERICAN RESCUE PLAN				
	330-ARP REVENUE			
813-330-41260	ARP FEDERAL FUNDING	2,252,581.50	2,252,582	-
330 - INTERGOVERNMENTAL RECEIPTS Totals:		2,252,581.50	2,252,582	-
	360 - MISCELLANEOUS REVENUES			
813-360-41020	INTEREST EARNINGS	6,453.82	6,000	10,000
360 - MISCELLANEOUS REVENUES Totals:		6,453.82	6,000	10,000
813 - AMERICAN RESCUE PLAN Totals:		2,259,035.32	2,258,582	10,000
	Revenue Totals:	2,259,035.32	2,258,582	10,000
	Expense			
813- AMERICAN RESCUE PLAN				
	460-FEDERAL GRANT			
	540 - OTHER SERVICES AND CHARGES			
813-460-54230	PUBLIC HEALTH EMERGENCY	-	200,000	200,000
540 - OTHER SERVICES AND CHARGES Totals:		-	200,000	200,000
	550 - CAPITAL OUTLAY			
813-460-55270	FURNITURE & EQUIPMENT	-	292,100	100,000
813-460-55320	CONSTRUCTION	-		500,000
550 - CAPITAL OUTLAY Totals:		-	292,100	600,000
460 - FEDERAL GRANT Totals:		-	492,100	800,000
813- AMERICAN RESCUE PLAN		-	492,100	800,000
	Expense Totals:	-	492,100	800,000
813- AMERICAN RESCUE PLAN Totals:		2,259,035.32	1,766,482	(790,000)

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
881 - CHILD PROTECTIVE SERVICES				
Revenue				
881 - CHILD PROTECTIVE SERVICES				
330 - INTERGOVERNMENTAL RECEIPTS				
881-330-41201	STATE TITLE IV E DFPS	8,326.06	-	-
330 - INTERGOVERNMENTAL RECEIPTS Totals:		8,326.06	-	-
360 - MISCELLANEOUS REVENUES				
881-360-41001	INTEREST EARNINGS	1,071.23	800	-
881-360-41152	MISCELLANEOUS DONATIONS	1,385.00	-	-
881-360-41184	PANOLA COUNTY FUNDING	30,000.00	30,000	58,000
360 - MISCELLANEOUS REVENUES Totals:		32,456.23	30,800	58,000
881 - CHILD PROTECTIVE SERVICES Totals:		40,782.29	30,800	58,000
Revenue Totals:		40,782.29	30,800	58,000
Expense				
881 - CHILD PROTECTIVE SERVICES				
646 - HEALTH AND PAUPERS CARE				
540 - OTHER SERVICES AND CHARGES				
881-646-54740	SUPPLIES & CHILD CARE EXPENSE	54,466.00	58,000	58,000
540 - OTHER SERVICES AND CHARGES Totals:		54,466.00	58,000	58,000
646 - HEALTH AND PAUPERS CARE Totals:		54,466.00	58,000	58,000
881 - CHILD PROTECTIVE SERVICES Totals:		54,466.00	58,000	58,000
Expense Totals:		54,466.00	58,000	58,000
881 - CHILD PROTECTIVE SERVICES Totals:		(13,683.71)	(27,200)	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
883 - HEALTH FUND				
	Revenue			
883 - HEALTH FUND				
	330 - INTERGOVERNMENTAL RECEIPTS			
883-330-41168	TOBACCO SETTLEMENT	48,841.89	25,000	25,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		48,841.89	25,000	25,000
	360 - MISCELLANEOUS REVENUES			
883-360-41001	INTEREST EARNINGS	24,704.30	25,000	25,000
360 - MISCELLANEOUS REVENUES Totals:		24,704.30	25,000	25,000
883 - HEALTH FUND Totals:		73,546.19	50,000	50,000
	Revenue Totals:	73,546.19	50,000	50,000
	Expense			
883 - HEALTH FUND				
	648 - HEALTH & PAUPERS CARE			
	540 - OTHER SERVICES AND CHARGES			
883-648-54600	INDIGENT HEALTH CARE	29,338.92	50,000	50,000
540 - OTHER SERVICES AND CHARGES Totals:		29,338.92	50,000	50,000
648 - HEALTH & PAUPERS CARE Totals:		29,338.92	50,000	50,000
883 - HEALTH FUND Totals:		29,338.92	50,000	50,000
	Expense Totals:	29,338.92	50,000	50,000
883 - HEALTH FUND Totals:		44,207.27	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
885 - AIRPORT				
	Revenue			
885 - AIRPORT				
	330 - INTERGOVERNMENTAL RECEIPTS			
885-330-40500	STATE GRANT	6,968.81	-	-
330 - INTERGOVERNMENTAL RECEIPTS Totals:		6,968.81	-	-
	360 - MISCELLANEOUS REVENUES			
885-360-41001	INTEREST EARNINGS	2,821.87	900	1,324
885-360-41020	MISCELLANEOUS REVENUE	60,037.80	80,000	80,000
885-360-41028	HANGAR RENTAL & GROUND LEASE AGREEM	13,460.00	14,310	14,310
360 - MISCELLANEOUS REVENUES Totals:		76,319.67	95,210	95,634
885 - AIRPORT Totals:		83,288.48	95,210	95,634
	Revenue Totals:	83,288.48	95,210	95,634
	Expense			
885 - AIRPORT				
	750 - AIRPORT			
	540 - OTHER SERVICES AND CHARGES			
885-750-54120	INSURANCE/LIAB & PROPERTY	-	4,500	4,924
885-750-54150	PROFESSIONAL SERVICES	7,391.00	50	50
885-750-54570	REPAIRS AND RENOVATIONS	3,707.37	6,050	50
885-750-54930	FUEL & REPAIRS	53,534.87	132,960	90,560
540 - OTHER SERVICES AND CHARGES Totals:		64,633.24	143,560	95,584
	550 - CAPITAL OUTLAY			
885-750-55270	FURNITURE & EQUIPMENT	-	1,650	50
550 - CAPITAL OUTLAY Totals:		-	1,650	50
750 - AIRPORT Totals:		64,633.24	145,210	95,634
885 - AIRPORT Totals:		64,633.24	145,210	95,634
	Expense Totals:	64,633.24	145,210	95,634
885 - AIRPORT Totals:		18,655.24	(50,000)	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
920 - ROAD BOND 1971				
	Revenue			
920 - ROAD BOND 1971				
	360 - MISCELLANEOUS REVENUES			
920-360-41001	INTEREST EARNINGS	1,920.32	1,250	1,250
360 - MISCELLANEOUS REVENUES Totals:		1,920.32	1,250	1,250
920 - ROAD BOND 1971 Totals:		1,920.32	1,250	1,250
	Revenue Totals:	1,920.32	1,250	1,250
	Expense			
920 - ROAD BOND 1971				
	696 - "ROAD R.O.W. UTILITY, ADJ"			
	550 - CAPITAL OUTLAY			
920-696-56370	RIGHT OF WAY & UTILITY ADJ.	-	1,250	1,250
550 - CAPITAL OUTLAY Totals:		-	1,250	1,250
696 - "ROAD R.O.W. UTILITY, ADJ" Totals:		-	1,250	1,250
920 - ROAD BOND 1971 Totals:		-	1,250	1,250
	Expense Totals:	-	1,250	1,250
920 - ROAD BOND 1971 Totals:		1,920.32	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
940 - PERMANENT IMPROVEMENT				
	Revenue			
940 - PERMANENT IMPROVEMENT	360 - MISCELLANEOUS REVENUES			
940-360-41001	INTEREST EARNINGS	1,513.51	1,000	1,000
	360 - MISCELLANEOUS REVENUES Totals:	1,513.51	1,000	1,000
940 - PERMANENT IMPROVEMENT Totals:		1,513.51	1,000	1,000
	Revenue Totals:	1,513.51	1,000	1,000
	Expense			
940 - PERMANENT IMPROVEMENT	697 - AIRPORT EXPANSION			
	550 - CAPITAL OUTLAY			
940-697-55270	FURNITURE & EQUIPMENT	-	1,000	1,000
	550 - CAPITAL OUTLAY Totals:	-	1,000	1,000
	697 - AIRPORT EXPANSION Totals:	-	1,000	1,000
940 - PERMANENT IMPROVEMENT Totals:		-	1,000	1,000
	Expense Totals:	-	1,000	1,000
940 - PERMANENT IMPROVEMENT Totals:		1,513.51	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
950 - JAIL IMPROVEMENT FUND				
	Revenue			
950 - JAIL IMPROVEMENT FUND				
	360 - MISCELLANEOUS REVENUES			
950-360-41001	INTEREST EARNINGS	2.92	1	1
360 - MISCELLANEOUS REVENUES Totals:		2.92	1	1
950 - JAIL IMPROVEMENT FUND Totals:		2.92	1	1
		2.92	1	1
	Revenue Totals:	2.92	1	1
950 - JAIL IMPROVEMENT FUND				
	Expense			
950 - JAIL IMPROVEMENT FUND				
	570 - CORRECTIONS / JAIL			
	550 - CAPITAL OUTLAY			
950-570-55270	JAIL EQUIPMENT	-	1	1
550 - CAPITAL OUTLAY Totals:		-	1	1
570 - CORRECTIONS / JAIL Totals:		-	1	1
950 - JAIL IMPROVEMENT FUND Totals:		-	1	1
		-	1	1
	Expense Totals:	-	1	1
950 - JAIL IMPROVEMENT FUND Totals:		2.92	-	-

Account Number	Account Name	2021 ACTUALS	2022 CURRENT	2023 PROPOSED
968 - PANOLA COUNTY RETIREE HEA				
	Revenue			
968 - PANOLA COUNTY RETIREE HEA				
	330 - INTERGOVERNMENTAL RECEIPTS			
968-330-41004	MEDICARE PART D REIMBURSEMENT	77,635.45	49,000	49,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		77,635.45	49,000	49,000
	360 - MISCELLANEOUS REVENUES			
968-360-41001	INTEREST EARNINGS	224,536.28	225,000	328,000
968-360-41064	TRUST CONTRIBUTIONS	2,387,048.05	1,456,375	1,482,000
968-360-41066	SURPLUS DISTRIBUTION	118,179.00	-	-
360 - MISCELLANEOUS REVENUES Totals:		2,729,763.33	1,681,375	1,810,000
68 - PANOLA COUNTY RETIREE HEA Totals:		2,807,398.78	1,730,375	1,859,000
Revenue Totals:		2,807,398.78	1,730,375	1,859,000
	Expense			
968 - PANOLA COUNTY RETIREE HEA				
	668 - RETIREE HEALTH BENEFITS TRUST			
	520 - BENEFITS			
968-668-52080	RETIREE EMPLOYEE MEDICAL INSURANCE	1,528,734.92	1,730,375	1,859,000
520 - BENEFITS Totals:		1,528,734.92	1,730,375	1,859,000
668 - RETIREE HEALTH BENEFITS TRUST Totals:		1,528,734.92	1,730,375	1,859,000
A COUNTY RETIREE HEALTH TRUST Totals:		1,528,734.92	1,730,375	1,859,000
Expense Totals:		1,528,734.92	1,730,375	1,859,000
968 - PANOLA COUNTY RETIREE HEALTH TRUST Totals:		1,278,663.86	-	-

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Panola County

903 693 0340

Taxing Unit Name

Phone (area code and number)

110 South Sycamore

co.panola.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 4,158,986,479
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 176,881,030
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,982,105,449
4.	2021 total adopted tax rate.	\$ 0.55752 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,982,105,449
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value:..... \$ 2,735,940</p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 7,292,340</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 10,028,280
11.	<p>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value:..... \$ 0</p> <p>B. 2022 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 10,028,280
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,972,077,169
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 22,145,124
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 14,702
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 22,159,826
18.	<p>Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:..... \$ 5,759,882,221</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 9,051,762</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p>D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²..... - \$ 0</p> <p>E. Total 2022 value. Add A and B, then subtract C and D.</p>	\$ 5,768,933,983

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ _____ 0</p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ _____ 0</p>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 181,636,350
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 5,587,297,633
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 7,583,130
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 7,583,130
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 5,579,714,503
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.39714/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.39714/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.55752/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,982,105,449

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 22,201,034
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 14,702</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 14,702</p> <p>E. Add Line 30 to 31D.</p>	\$ 22,215,736
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,579,714,503
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.39815/\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.39815/\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____ 0.39815/\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.41208/\$100

²⁵ Tex. Tax Code § 26.0442

²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ 0/\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ _____ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 96.00%</p> <p>B. Enter the 2021 actual collection rate. 96.00%</p> <p>C. Enter the 2020 actual collection rate. 94.00%</p> <p>D. Enter the 2019 actual collection rate. 97.00%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	96.00%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,587,297,633
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0/\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.41208/\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,587,297,633
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.39714 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.39714 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.41208 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.41208 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,587,297,633
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.41208 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(j)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.00000 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.06339 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.06339 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.47547 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.39815 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,587,297,633
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.00894 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.40709 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.55752 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.55752 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,972,077,169
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 22,145,124
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,579,714,503
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.47547 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.39714 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate	\$ 0.47547 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 0.40709 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Holly Gibbs
Printed Name of Taxing Unit Representative

sign here → Holly Gibbs
Taxing Unit Representative

Parola County Tax Assessor/Collector

7-26-22
Date

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

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Panola County Special

903 693 0340

Taxing Unit Name

Phone (area code and number)

110 South Sycamore

co.panola.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 4,158,320,976
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 176,776,030
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,981,544,946
4.	2021 total adopted tax rate.	\$ 0.01497 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:.....	\$ 0
	B. 2021 values resulting from final court decisions:.....	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:.....	\$ 0
	B. 2021 disputed value:.....	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,981,544,946
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value:..... \$ 2,732,940</p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 6,839,340</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 9,572,280
11.	<p>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value:..... \$ 0</p> <p>B. 2022 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 9,572,280
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,971,972,666
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 594,604
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 401
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 595,005
18.	<p>Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:..... \$ 5,750,383,091</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 9,051,762</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p>D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²..... - \$ 0</p> <p>E. Total 2022 value. Add A and B, then subtract C and D.</p>	\$ 5,759,434,853

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0	
	C. Total value under protest or not certified. Add A and B.	\$ _____ 0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 181,500,350
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____ 5,577,868,503
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ _____ 7,542,280
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ _____ 7,542,280
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ _____ 5,570,326,223
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____ 0.01068 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____ 0.01068 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ _____ 0.01497 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 3,981,544,946

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>596,037</u>
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>401</u></p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ <u>0</u></p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u></p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>401</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>596,438</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,570,326,223</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.01070</u> / \$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> / \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> / \$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u></p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> / \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> / \$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p style="text-align: right;">\$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p style="text-align: right;">\$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">\$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.01070 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p style="text-align: right;">\$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____ 0.01070 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.01107 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ _____ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>96.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>96.00</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>94.00</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>97.00</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	96.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,577,868,503
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.01107 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,577,868,503
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.01068 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.01068 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01107 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.01107 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,577,868,503
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.01107 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.00000 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.00274 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.00274 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.01381 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.01070 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,577,868,503
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.00896 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.01966 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.01497/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.01497/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,971,972,666
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 594,604
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,570,326,223
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.01381/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.01068/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.01381/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 0.01966/\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Holly Gibbs
 Printed Name of Taxing Unit Representative

sign here → [Signature]
 Taxing Unit Representative

7-26-22
 Date

Panola County Tax Assessor/Collector

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