

PANOLA COUNTY, TEXAS

2025

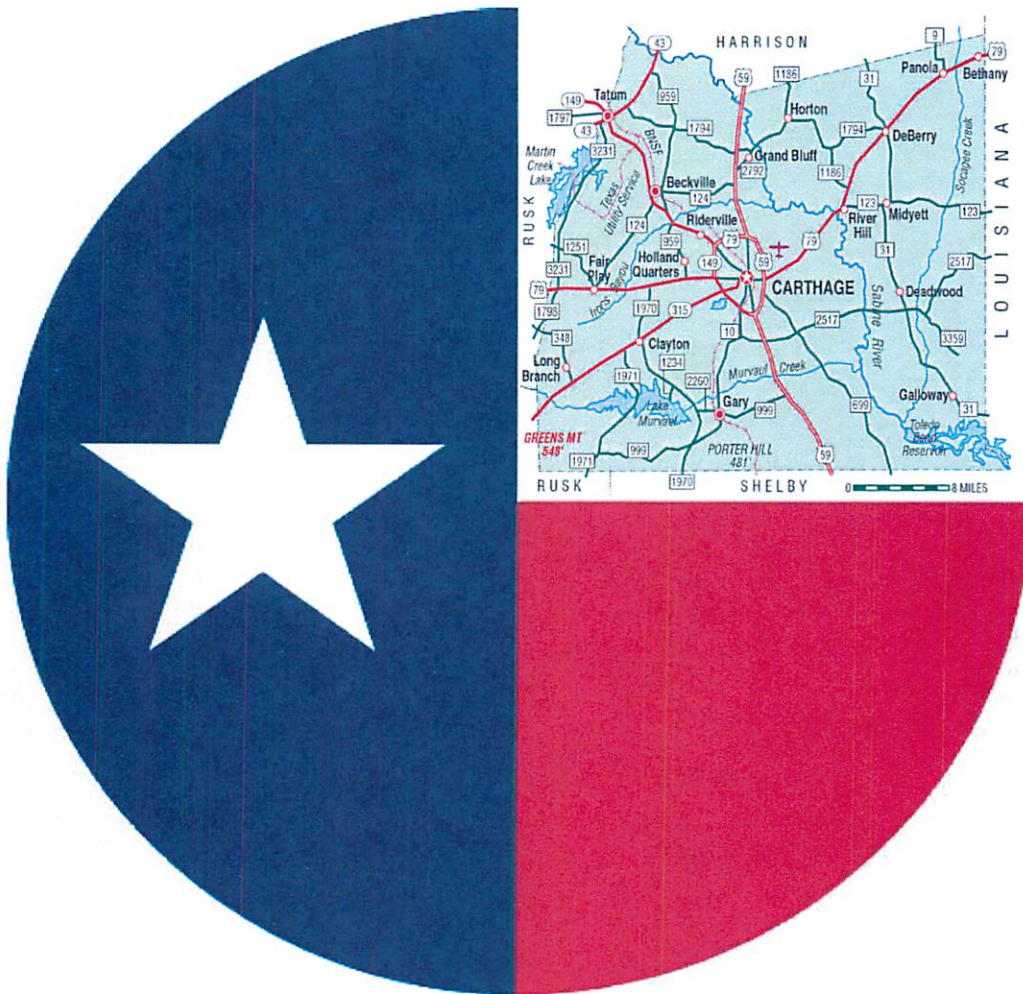
PROPOSED BUDGET

FILED FOR RECORD
IN MY OFFICE

AT 3:36 O'CLOCK P M

JUL 31 2024

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

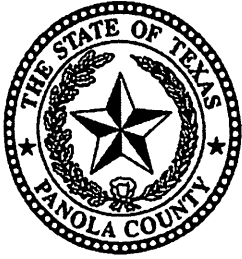


FISCAL YEAR ENDED

DECEMBER 31, 2025

**PANOLA COUNTY, TEXAS
2025 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
Rodger G. McLane

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

July 31, 2024

Commissioners,

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

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

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

Sincerely,

A handwritten signature in black ink, reading "Rodger G. McLane". The signature is fluid and cursive, with the first name "Rodger" being the most prominent.

Rodger G. McLane

RM

BUDGET CERTIFICATE




Budget of PANOLA COUNTY, TEXAS

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

THE STATE OF TEXAS XX

COUNTY OF PANOLA XX

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

Notary Public in and for the State of Texas

My Commission Expires: _____

**PANOLA COUNTY, TEXAS
2025 BUDGET SUMMARY**

| FUND NUMBER | 100 | 130 | 140 | 150 | 160 | 162 | 165 | 166 |
|--|-------------------|------------------------|---|--------------------------------|-------------------------------|---|--------------------------------------|--|
| FUND NAME | GENERAL | LAW LIBRARY | COUNTY JUVENILE DELINQUENCY PREVENTION | COURTHOUSE SECURITY | RECORDS MANAGEMENT | COUNTY & DISTRICT COURT TECHNOLOGY | COURT RECORD PRESERVATION | DISTRICT COURT RECORDS TECHNOLOGY |
| RevCategory: 310 - TAX RECEIPTS | 20,050,634 | | | | | | | |
| RevCategory: 321 - VEHICLE TAXES & LICENSES | - | | | | | | | |
| RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS | 512,892 | | | | | | | |
| RevCategory: 340 - CHARGES FOR SERVICES | 950,200 | 12,000 | | 24,784 | 350 | 150 | 50 | 300 |
| RevCategory: 350 - FINES | | | | | | | | |
| RevCategory: 360 - MISCELLANEOUS REVENUES | 1,953,188 | 575 | 1 | 1,942 | 1,000 | 1 | 200 | 600 |
| REVENUE TOTALS | 23,466,914 | 12,575 | 1 | 26,726 | 1,350 | 151 | 250 | 900 |
| ExpCategory: 510 - PERSONAL SERVICES | 7,777,387 | | | 20,046 | - | | | |
| ExpCategory: 520 - BENEFITS | 7,074,416 | | | 6,680 | - | | | |
| ExpCategory: 530 - SUPPLIES | 339,439 | 12,575 | | | | | | |
| ExpCategory: 540 - OTHER SERVICES AND CHARGES | 6,125,016 | | 1 | | 1,350 | | 250 | |
| ExpCategory: 550 - CAPITAL OUTLAY | 2,150,656 | | | | | 151 | | 900 |
| EXPENDITURE TOTALS | 23,466,914 | 12,575 | 1 | 26,726 | 1,350 | 151 | 250 | 900 |

**PANOLA COUNTY, TEXAS
2025 BUDGET SUMMARY**

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

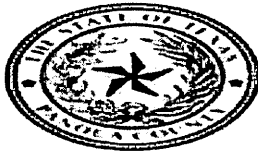
**PANOLA COUNTY, TEXAS
2025 BUDGET SUMMARY**

| FUND NUMBER | 883 | 885 | 920 | 940 | 950 | 968 | | |
|--|--------------------|----------------|-----------------------|------------------------------|------------------------------|--|---|-------------------|
| FUND NAME | HEALTH FUND | AIRPORT | ROAD BOND 1971 | PERMANENT IMPROVEMENT | JAIL IMPROVEMENT FUND | PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST | ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS | TOTAL |
| RevCategory: 310 - TAX RECEIPTS | | | | | | | | 27,431,255 |
| RevCategory: 321 - VEHICLE TAXES & LICENSES | | | | | | | | 350,000 |
| RevCategory: 330 - INTERGOVERNMENTAL RECEIP | 25,000 | | | | | 49,000 | | 1,010,892 |
| RevCategory: 340 - CHARGES FOR SERVICES | | | | | | | | 1,142,434 |
| RevCategory: 350 - FINES | | | | | | | | 354,000 |
| RevCategory: 360 - MISCELLANEOUS REVENUES | 25,000 | 620,550 | 1,250 | 1,000 | - | 3,125,000 | (2,571,297) | 3,963,048 |
| REVENUE TOTALS | 50,000 | 620,550 | 1,250 | 1,000 | - | 3,174,000 | (2,571,297) | 34,251,629 |
| ExpCategory: 510 - PERSONAL SERVICES | | | | | | | | 10,089,007 |
| ExpCategory: 520 - BENEFITS | | | | | | 3,174,000 | (2,044,797) | 10,275,339 |
| ExpCategory: 530 - SUPPLIES | | | | | | | | 1,293,090 |
| ExpCategory: 540 - OTHER SERVICES AND CHARGE | 50,000 | 115,000 | | | | | (526,500) | 7,222,627 |
| ExpCategory: 550 - CAPITAL OUTLAY | | 505,550 | 1,250 | 1,000 | 512 | | | 6,133,541 |
| EXPENDITURE TOTALS | 50,000 | 620,550 | 1,250 | 1,000 | 512 | 3,174,000 | (2,571,297) | 35,013,604 |

2025 ESTIMATED FUND BALANCES

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

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



| | Page Number | Department | PROPOSED BUDGET |
|--|-------------|--------------------------------------|-------------------|
| Fund: 100 - GENERAL | | | |
| | 12 | 400 - COUNTY JUDGE | 309,579 |
| | 13 | 401 - COMMISSIONERS | 452,444 |
| | 14 | 403 - COUNTY CLERK | 514,181 |
| | 15 | 405 - VETERANS SERVICE OFFICE | 163,071 |
| | 16 | 407 - AIRPORT | 175,379 |
| | 17 | 408 - INFORMATION TECHNOLOGY DEPAR | 103,513 |
| | 18 | 409 - MISC & NON DEPARTMENTAL | 5,035,704 |
| | 19 | 426 - COUNTY COURT AT LAW | 499,934 |
| | 20 | 435 - DISTRICT COURT | 193,879 |
| | 21 | 450 - DISTRICT CLERK | 471,031 |
| | 22 | 455 - JUSTICE OF THE PEACE PCT 1 & 4 | 302,528 |
| | 23 | 457 - JUSTICE OF THE PEACE PCT 2 & 3 | 303,128 |
| | 24 | 465 - JUDICIAL | 372,212 |
| | 25 | 477 - CRIMINAL DISTRICT ATTORNEY | 871,894 |
| | 26 | 478 - LAWSUITS VS COUNTY | 11,000 |
| | 27 | 490 - ELECTIONS | 99,541 |
| | 28 | 491 - ELECTIONS ADMINISTRATION | 168,043 |
| | 29 | 495 - COUNTY AUDITOR | 402,195 |
| | 30 | 497 - COUNTY TREASURER | 275,578 |
| | 31 | 499 - TAX COLLECTOR AND ASSESSOR | 700,022 |
| | 32 | 510 - BUILDING MAINTENANCE | 1,812,313 |
| | 33 | 543 - FIRE PROTECTION | 18,000 |
| | 34-35 | 560 - SHERIFF | 4,940,287 |
| | 35-36 | 570 - CORRECTIONS / JAIL | 2,754,172 |
| | 37 | 575 - FIRE MARSHAL/EMERG MGT | 231,059 |
| | 38 | 580 - HIGHWAY PATROL | 79,266 |
| | 39 | 581 - CONSTABLE PCT 2 AND 3 | 247,493 |
| | 40 | 585 - CONSTABLE PCT 1 & 4 | 199,200 |
| | 41 | 595 - ENVIRONMENTAL PROTECTION | 300,000 |
| | 42 | 646 - HEALTH AND PAUPERS CARE | 846,000 |
| | 43 | 650 - LIBRARY | 451,078 |
| | 44 | 661 - YOUTH PROGRAMS | 17,000 |
| | 45 | 665 - AGRICULTURE EXTENSION SERVICE | 146,190 |
| Fund: 100 - GENERAL Total: | | | 23,466,914 |
| Fund: 130 - LAW LIBRARY | | | |
| | 46 | 420 - LAW LIBRARY | 12,575 |
| Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND | | | |
| | 47 | 810 - JUVENILE PROBATION | 1 |
| Fund: 150 - COURTHOUSE SECURITY | | | |
| | 48 | 640 - COURTHOUSE SECURITY | 26,726 |
| Fund: 160 - RECORDS MANAGEMENT | | | |
| | 49 | 660 - RECORDS MANAGEMENT | 1,350 |
| Fund: 162 - COUNTY & DISTRICT COURT TECHNOLOGY | | | |
| | 50 | 660 - COUNTY & DISTRICT COURT TECHNO | 151 |

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

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

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

| | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | ORIGINAL BUDGET 2024 | PROPOSED BUDGET 2025 | BUDGET ADOPTED BY COMMISSIONERS COURT 2025 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|-------------------------|--|
| RECEIPTS | | | | | | | |
| AD VALOREM TAXES | 21,628,160 | 22,807,911 | 23,652,616 | 27,380,788 | 27,618,587 | 27,431,255 | |
| MOTOR VEHICLE TAXES & LICENSES | 270,300 | 361,345 | 361,270 | 360,025 | 350,000 | 350,000 | |
| INTERGOVERNMENTAL RECEIPTS | 707,800 | 1,876,918 | 2,732,261 | 2,553,931 | 651,892 | 1,010,892 | |
| CHARGES FOR SERVICES | 1,089,535 | 1,056,952 | 1,136,214 | 1,211,335 | 1,023,762 | 1,142,434 | |
| FINES | 320,343 | 325,738 | 386,940 | 310,263 | 354,000 | 354,000 | |
| MISCELLANEOUS | 4,345,507 | 6,228,531 | 5,678,816 | 7,266,047 | 1,569,209 | 3,963,048 | |
| TOTAL RECEIPTS | 28,361,645 | 32,657,395 | 33,948,117 | 39,082,389 | 31,567,450 | 34,251,629 | |
| EXPENDITURES | | | | | | | |
| PERSONAL SERVICES (SALARIES & WAGES) | 7,500,408 | 7,581,500 | 7,909,519 | 8,731,697 | 9,782,779 | 10,089,007 | |
| BENEFITS | 8,744,636 | 9,397,545 | 9,488,413 | 10,031,837 | 8,836,594 | 10,275,339 | |
| SUPPLIES | 782,112 | 922,802 | 1,110,561 | 1,228,289 | 1,289,890 | 1,293,090 | |
| OTHER SERVICES AND CHARGES | 5,133,393 | 4,883,807 | 5,083,467 | 6,438,938 | 8,057,958 | 7,222,627 | |
| CAPITAL OUTLAY & CONSTRUCTION | 3,014,945 | 5,534,537 | 5,294,661 | 5,728,238 | 9,242,148 | 6,133,541 | |
| DEBT SERVICE | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 25,175,494 | 28,320,191 | 28,886,621 | 32,158,999 | 37,209,369 | 35,013,604 | |

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

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

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

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

COUNTY

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

SPECIAL

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

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

| TAX ROLL YEARS | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | BUDGET YEAR 2025 TAX ROLL YEAR 2024 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--|
| TAX RATES | | | | | | | | | | |
| GENERAL FUND | 0.3473 | 0.4367 | 0.4473 | 0.4578 | 0.4202 | 0.4600 | 0.40402 | 0.31870 | 0.28337 | 0.43337 |
| REGULAR ROAD & BRIDGE | 0.1225 | 0.1455 | 0.1349 | 0.1335 | 0.1160 | 0.1375 | 0.15350 | 0.12921 | 0.10000 | 0.14446 |
| SPECIAL ROAD & BRIDGE | - | - | - | - | - | - | - | - | - | - |
| FARM TO MARKET & LATERAL ROAD | 0.0139 | 0.0161 | 0.0161 | 0.0167 | 0.0152 | 0.0160 | 0.01497 | 0.01135 | 0.00998 | 0.01506 |
| TOTAL OPERATING TAX RATE | 0.4837 | 0.5983 | 0.5983 | 0.6080 | 0.5514 | 0.6135 | 0.57249 | 0.45926 | 0.39335 | 0.59289 |
| DEBT SERVICE LEVY | - | - | - | - | - | - | - | - | - | - |
| TOTAL TAX RATE | 0.4837 | 0.5983 | 0.5983 | 0.6080 | 0.5514 | 0.6135 | 0.57249 | 0.45926 | 0.39335 | 0.59289 |
| ASSESSED VALUATION - TAXABLE | 4,331,139,823 | 3,425,290,417 | 3,355,981,305 | 3,311,695,722 | 3,984,233,407 | 3,575,080,684 | 4,052,835,804 | 5,587,297,633 | 7,092,540,324 | 4,760,867,453 |
| ADVALOREM TAXES LEVIED | 21,338,275 | 21,149,892 | 20,076,037 | 21,083,217 | 21,624,075 | 21,454,962 | 23,321,895 | 27,687,457 | 28,396,073 | 28,225,266 |
| COLLECTIONS, DISCOUNTS, ADJUST. CURRENT LEVY | 20,783,808 | 20,456,482 | 19,078,999 | 20,193,930 | 20,255,868 | 20,753,540 | 22,925,844 | 27,190,830 | 27,686,102 | 27,096,255 |
| PERCENT LEVY COLLECTED, DISCOUNTED & ADJUST. DELINQ. TAX COLLECTIONS, PENALTIES & INTEREST, & REFUNDS | 97.40% | 96.72% | 95.03% | 95.78% | 93.67% | 96.73% | 98.30% | 98.21% | 97.50% | 96.00% |
| TOTAL TAX COLLECTIONS, DISCOUNTS & ADJUST. | 21,212,812 | 20,868,278 | 19,669,498 | 20,389,301 | 20,497,589 | 21,427,012 | 23,472,980 | 27,488,767 | 27,939,907 | 27,431,255 |
| PERCENT COLLECTED, DISCOUNTED & ADJUST. | 99.41% | 98.67% | 97.98% | 96.71% | 94.79% | 99.87% | 100.65% | 99.28% | 98.39% | 97.19% |
| OUTSTANDING DELINQUENT TAXES | 1,263,470 | 1,545,084 | 1,951,623 | 1,074,122 | 865,397 | 1,000,322 | 907,983 | 962,793 | 1,064,020 | |

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

PANOLA COUNTY HAS NO DEBT



PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

Expense

400-COUNTY JUDGE

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

EXPENSE

401-COMMISSIONERS

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

EXPENSE

403-COUNTY CLERK

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

405-VETERANS SERVICE OFFICE

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

**EXPENSE
407-AIRPORT
Account
Number**

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

EXPENSE

408-INFORMATION TECHNOLOGY DEPARTMENT

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

EXPENSE

409-MISC & NON-DEPARTMENTAL

| <u>Account Number</u> | <u>Account Name</u> | 2023 ACTUALS | 2024 CURRENT | 2025 PROPOSED |
|---|------------------------------------|-------------------------|-------------------------|--------------------------|
| 510 - PERSONAL SERVICES | | | | |
| 100-409-51800 | BENEFITS TERMINATION PAY | 8,227.36 | 12,000 | 6,000 |
| 100-409-51910 | LONGEVITY | - | - | 95,000 |
| 510 - PERSONAL SERVICES Totals: | | 8,227.36 | 12,000 | 101,000 |
| 520 - BENEFITS | | | | |
| 100-409-52010 | SOCIAL SECURITY TAXES | 624.87 | 918 | 7,600 |
| 100-409-52020 | GROUP MEDICAL & LIFE INSURANCE | 17,820.57 | - | 20,480 |
| 100-409-52030 | RETIREMENT & DEATH BENEFITS | 1,955.16 | 2,865 | 25,000 |
| 100-409-52040 | WORKERS COMPENSATION | 19.96 | 1,000 | 4,500 |
| 100-409-52060 | UNEMPLOYMENT INSURANCE | 11.47 | 5,000 | 5,000 |
| 100-409-52070 | OTHER POST EMPLOYMENT BENEFITS | 1,121.29 | 1,800 | 600 |
| 100-409-52130 | OPTIONAL RETIREMENT CONTRIBUTION | 550,000.00 | 550,000 | 500,000 |
| 100-409-52140 | RETIREE MEDICAL INS TRUST CONTRIB | 1,124,315.00 | 721,293 | 872,000 |
| 520 - BENEFITS Totals: | | 1,695,868.32 | 1,282,876 | 1,435,180 |
| 540 - OTHER SERVICES AND CHARGES | | | | |
| 100-409-54010 | OUTSIDE AUDIT | 69,550.00 | 90,000 | 90,000 |
| 100-409-54060 | APPRAISAL DISTRICT | 256,101.78 | 300,000 | 300,000 |
| 100-409-54070 | ECONOMIC DEVELOPMENT/ CHAMBER OF | 71,421.85 | 14,760 | 15,560 |
| 100-409-54071 | ECONOMIC DEVELOPMENT MATCH (ETEDD) | 3,900.00 | 3,900 | 3,900 |
| 100-409-54080 | CONTINGENCY | - | 250,621 | 800,000 |
| 100-409-54101 | COMPUTER SERVICES & SUPPLIES | 772,757.99 | 1,250,000 | 1,000,000 |
| 100-409-54110 | DUES MEMBERSHIP & FEES STATE & NA | 7,296.00 | 10,000 | 10,000 |
| 100-409-54120 | INSURANCE/ LIAB. FIRE ETC. | 302,626.51 | 405,500 | 405,500 |
| 100-409-54150 | PROFESSIONAL SERVICES | 63,521.36 | 76,000 | 76,000 |
| 100-409-54200 | COMMUNICATION TELEPHONE | 47,592.04 | 60,000 | 60,000 |
| 100-409-54300 | ADVERTISING & PUBLICATIONS | 8,830.88 | 12,000 | 12,000 |
| 100-409-54420 | POSTAGE | 42,379.51 | 40,000 | 45,000 |
| 100-409-54490 | PHYSICALS & DRUG SCREEN TESTING | 4,210.00 | 6,000 | 6,000 |
| 100-409-54550 | SOIL & CONSERVATION DIST. CONTRAC | 2,000.00 | 3,500 | 3,500 |
| 100-409-54620 | COPY MACHINE RENTALS & SUPPLIES | 21,664.49 | 24,000 | 24,000 |
| 100-409-54870 | ANIMAL CONTROL | 109,446.00 | 108,636 | 112,000 |
| 100-409-54900 | HISTORICAL MARKERS | - | 1,000 | 1,000 |
| 100-409-54910 | HISTORICAL COMMISSION | 3,804.86 | 6,564 | 6,564 |
| 100-409-54940 | LOSS CONTROL | - | 500 | 500 |
| 100-409-54990 | MISCELLANEOUS | 3,803.07 | 4,500 | 4,500 |
| 540 - OTHER SERVICES AND CHARGES Totals: | | 1,790,906.34 | 2,667,481 | 2,976,024 |
| 550 - CAPITAL OUTLAY | | | | |
| 100-409-55270 | FURNITURE & EQUIPMENT | 18,548.60 | 27,000 | 27,000 |
| 100-409-55450 | TRANSFER TO AIRPORT CONSTRUCTION | - | - | 496,500 |
| 550 - CAPITAL OUTLAY Totals: | | 18,548.60 | 27,000 | 523,500 |
| | | 3,513,550.62 | 3,989,357 | 5,035,704 |

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

426-COUNTY COURT AT LAW

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

435-DISTRICT COURT

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

EXPENSE

450-DISTRICT CLERK

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

455-JUSTICE OF THE PEACE PCT 1&4

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

EXPENSE

457-JUSTICE OF THE PEACE PCT 2&3

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

**EXPENSE
465-JUDICIAL
Account
Number**

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

477-CRIMINAL DISTRICT ATTORNEY

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE
478-LAWSUITS VS COUNTY

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

**EXPENSE
490-ELECTIONS
Account
Number**

| Account Name | | 2023 ACTUALS | 2024 CURRENT | 2025 PROPOSED |
|---|---------------------------|-------------------------|-------------------------|--------------------------|
| 510 - PERSONAL SERVICES | | | | |
| 100-490-51501 | ELECTIONS | 13,643.00 | 24,000 | 24,000 |
| 510 - PERSONAL SERVICES Totals: | | 13,643.00 | 24,000 | 24,000 |
| 520 - BENEFITS | | | | |
| 100-490-52010 | SOCIAL SECURITY TAXES | 196.00 | 1,837 | 1,837 |
| 100-490-52040 | WORKERS COMPENSATION | 22.40 | 200 | 200 |
| 520 - BENEFITS Totals: | | 218.40 | 2,037 | 2,037 |
| 530 - SUPPLIES | | | | |
| 100-490-53100 | OFFICE SUPPLIES & REPAIRS | 2,764.61 | 2,564 | 3,034 |
| 530 - SUPPLIES Totals: | | 2,764.61 | 2,564 | 3,034 |
| 540 - OTHER SERVICES AND CHARGES | | | | |
| 100-490-54081 | POLLING PLACE RENTAL | 1,400.00 | 3,000 | 3,000 |
| 100-490-54150 | PROFESSIONAL SERVICES | 19,907.62 | 40,000 | 40,000 |
| 100-490-54400 | HARDWARE MAINTENANCE | 21,920.00 | 27,420 | 27,420 |
| 540 - OTHER SERVICES AND CHARGES Totals: | | 43,227.62 | 70,420 | 70,420 |
| 550 - CAPITAL OUTLAY | | | | |
| 100-490-55270 | FURNITURE & EQUIPMENT | 31,679.32 | 6,040 | 50 |
| 550 - CAPITAL OUTLAY Totals: | | 31,679.32 | 6,040 | 50 |
| | | 91,532.95 | 105,061 | 99,541 |

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

491-ELECTIONS ADMINISTRATION

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

495-COUNTY AUDITOR

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

497-COUNTY TREASURER

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

499-TAX COLLECTOR AND ASSESSOR

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

EXPENSE

510-BUILDING MAINTENANCE

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

| EXPENSE | | 2023 | 2024 | 2025 |
|--|---------------|-----------|---------|----------|
| 543-FIRE PROTECTION | | | | |
| Account Number | Account Name | ACTUALS | CURRENT | PROPOSED |
| 540 - OTHER SERVICES AND CHARGES | | | | |
| 100-543-54660 | FIRE SERVICES | 18,000.00 | 18,000 | 18,000 |
| 540 - OTHER SERVICES AND CHARGES Totals: | | 18,000.00 | 18,000 | 18,000 |
| | | 18,000.00 | 18,000 | 18,000 |

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE
560-SHERIFF

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

2025 SHERIFF DEPARTMENT GENERAL FUND SALARY DETAIL

35

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

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

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

EXPENSE

570-CORRECTIONS/JAIL

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

2025 PANOLA COUNTY CORRECTION/JAIL GENERAL FUND PERSONAL SERVICES DETAIL

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

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

EXPENSE

575-EMERGENCY MANAGEMENT

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

**EXPENSE
580-HIGHWAY PATROL**

| Account Number | Account Name | 2023 ACTUALS | 2024 CURRENT | 2025 PROPOSED |
|---------------------------|---|-------------------------|-------------------------|--------------------------|
| | 510 - PERSONAL SERVICES | | | |
| 100-580-51050 | SECRETARIES | 37,648.00 | 39,845 | 39,693 |
| | 510 - PERSONAL SERVICES Totals: | 37,648.00 | 39,845 | 39,693 |
| | 520 - BENEFITS | | | |
| 100-580-52010 | SOCIAL SECURITY TAXES | 2,569.20 | 3,049 | 3,037 |
| 100-580-52020 | GROUP MEDICAL & LIFE INSURANCE | 14,239.36 | 14,600 | 16,205 |
| 100-580-52030 | RETIREMENT & DEATH BENEFITS | 8,990.14 | 9,512 | 9,471 |
| 100-580-52040 | WORKERS COMPENSATION | 52.72 | 200 | 1,191 |
| 100-580-52060 | UNEMPLOYMENT INSURANCE | 52.63 | 80 | 199 |
| 100-580-52070 | OTHER POST EMPLOYMENT BENEFITS | 3,764.80 | 3,985 | 3,970 |
| | 520 - BENEFITS Totals: | 29,668.85 | 31,426 | 34,073 |
| | 530 - SUPPLIES | | - | |
| 100-580-53100 | OFFICE SUPPLIES & REPAIRS | 1,227.96 | 2,000 | 2,000 |
| | 530 - SUPPLIES Totals: | 1,227.96 | 2,000 | 2,000 |
| | 540 - OTHER SERVICES AND CHARGES | | | |
| 100-580-54590 | GAME WARDEN SUPPLIES | 500.00 | 500 | 500 |
| | 540 - OTHER SERVICES AND CHARGES Totals: | 500.00 | 500 | 500 |
| | 550 - CAPITAL OUTLAY | | | |
| 100-580-55270 | FURNITURE & EQUIPMENT | 2,389.28 | 3,000 | 3,000 |
| | 550 - CAPITAL OUTLAY Totals: | 2,389.28 | 3,000 | 3,000 |
| | | 71,434.09 | 76,771 | 79,266 |

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

EXPENSE

581-CONSTABLE PCT 2 & 3

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

585-CONSTABLE PCT 1 & 4

| <u>Account Number</u> | <u>Account Name</u> | 2023 ACTUALS | 2024 CURRENT | 2025 PROPOSED |
|---|----------------------------------|-------------------|-----------------|------------------|
| 510 - PERSONAL SERVICES | | | | |
| 100-585-51010 | ELECTED OFFICIALS | 60,000.00 | 63,000 | 63,000 |
| 100-585-51045 | PART-TIME DEPUTY | 30,117.87 | 40,092 | 40,332 |
| 510 - PERSONAL SERVICES Totals: | | 90,117.87 | 103,092 | 103,332 |
| 520 - BENEFITS | | | | |
| 100-585-52010 | SOCIAL SECURITY TAXES | 6,613.43 | 7,888 | 7,905 |
| 100-585-52020 | GROUP MEDICAL & LIFE INSURANCE | 14,239.36 | 14,600 | 16,205 |
| 100-585-52030 | RETIREMENT & DEATH BENEFITS | 21,519.89 | 24,609 | 24,656 |
| 100-585-52040 | WORKERS COMPENSATION | 1,544.00 | 2,463 | 3,100 |
| 100-585-52060 | UNEMPLOYMENT | - | 81 | 202 |
| 100-585-52070 | OTHER POST EMPLOYMENT BENEFITS | 6,000.04 | 6,300 | 6,300 |
| 520 - BENEFITS Totals: | | 49,916.72 | 55,941 | 58,368 |
| 530 - SUPPLIES | | | | |
| 100-585-53110 | AMMUNITION FOR DEPARTMENT | 995.53 | 2,000 | 2,000 |
| 100-585-53920 | UNIFORMS | 865.57 | 1,000 | 1,000 |
| 530 - SUPPLIES Totals: | | 1,861.10 | 3,000 | 3,000 |
| 540 - OTHER SERVICES AND CHARGES | | | | |
| 100-585-54200 | COMMUNICATION TELEPHONE | 1,097.65 | 1,000 | 1,000 |
| 100-585-54270 | CONFERENCE DUES AND TRAVEL | 1,284.61 | 2,000 | 2,000 |
| 100-585-54490 | LAW ENFORCEMENT OFFICER STANDARD | 295.00 | 1,000 | 1,000 |
| 100-585-54540 | PARTS REPAIRS GAS AND TRANS EXP | 15,256.72 | 20,000 | 20,000 |
| 100-585-54990 | MISCELLANEOUS | 249.12 | 500 | 500 |
| 540 - OTHER SERVICES AND CHARGES Totals: | | 18,183.10 | 24,500 | 24,500 |
| 550 - CAPITAL OUTLAY | | | | |
| 100-585-55270 | FURNITURE & EQUIPMENT | 14,674.47 | 10,000 | 10,000 |
| 550 - CAPITAL OUTLAY Totals: | | 14,674.47 | 10,000 | 10,000 |
| | | 174,753.26 | 196,533 | 199,200 |

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

595-ENVIRONMENTAL PROTECTION

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

646-HEALTH & PAUPERS CARE

| <u>Account</u> <u>Number</u> | Account Name | 2023 ACTUALS | 2024 CURRENT | 2025 PROPOSED |
|---|--------------------------------------|---------------------|-----------------|------------------|
| 540 - OTHER SERVICES AND CHARGES | | | | |
| 100-646-54051 | MEDICAL INDIGENT | 2,593.65 | 7,000 | 7,000 |
| 100-646-54600 | INDIGENT HEALTH CARE | 25,784.02 | 100,000 | 50,000 |
| 100-646-54750 | MENTAL HEALTH/ MENTAL RETARDATION | 28,000.00 | 28,000 | 28,000 |
| 100-646-54760 | STATEMENT OF FACTS | 12,020.45 | 10,000 | 10,000 |
| 100-646-54770 | AUTOPSIES AND INQUESTS | 113,100.00 | 80,000 | 80,000 |
| 100-646-54780 | MENTAL EVALUATION PRISONERS | 4,875.00 | 5,000 | 5,000 |
| 100-646-54800 | ALCOHOL ABUSE PROGRAM | - | 4,000 | 4,000 |
| 100-646-54810 | CHILD PROTECTIVE SERVICES | 30,000.00 | 30,000 | 30,000 |
| 100-646-54815 | CHILD ADVOCACY | 22,871.73 | 22,000 | 22,000 |
| 100-646-54816 | CITIES CHILD SAFETY FEE DISTRIBUTION | 12,035.07 | 12,000 | 12,000 |
| 100-646-54820 | ATTORNEYS FEES/ JUVENILES | 3,280.00 | 20,000 | 20,000 |
| 100-646-54830 | JUVENILE PROBATION MATCH | 225,000.00 | 225,000 | 225,000 |
| 100-646-54840 | OPEN DOOR/ JUVENILE CARE | 5,000.00 | 5,000 | 5,000 |
| 100-646-54890 | ATTORNEY FEES | 509,898.22 | 260,000 | 260,000 |
| 100-646-54891 | CPS CASES | 76,928.25 | 80,000 | 80,000 |
| 100-646-54990 | MISCELLANEOUS | 2,000.00 | 2,000 | 2,000 |
| 100-646-58220 | COUNTY HEALTH OFFICER | 6,000.00 | 6,000 | 6,000 |
| 540 - OTHER SERVICES AND CHARGES Totals: | | 1,079,386.39 | 896,000 | 846,000 |
| | | 1,079,386.39 | 896,000 | 846,000 |

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE
650-LIBRARY
Account
Number

Account Name

2023
ACTUALS

2024
CURRENT

2025
PROPOSED

| | | | | | |
|---------------|--------------------------------|---|-------------------|----------------|----------------|
| | | 510 - PERSONAL SERVICES | | | |
| 100-650-51092 | PART TIME | | 14,009.57 | 20,483 | 20,483 |
| 100-650-51520 | LIBRARIANS | | 192,010.77 | 213,362 | 212,741 |
| | | 510 - PERSONAL SERVICES Totals: | 206,020.34 | 233,845 | 233,224 |
| | | 520 - BENEFITS | | | |
| 100-650-52010 | SOCIAL SECURITY TAXES | | 15,566.09 | 17,892 | 17,842 |
| 100-650-52020 | GROUP MEDICAL & LIFE INSURANCE | | 70,012.55 | 73,000 | 81,025 |
| 100-650-52030 | RETIREMENT & DEATH BENEFITS | | 49,197.04 | 55,823 | 55,648 |
| 100-650-52040 | WORKERS COMPENSATION | | 205.00 | 1,173 | 6,997 |
| 100-650-52060 | UNEMPLOYMENT INSURANCE | | 287.56 | 480 | 1,167 |
| 100-650-52070 | OTHER POST EMPLOYMENT BENEFITS | | 19,201.18 | 21,338 | 21,275 |
| | | 520 - BENEFITS Totals: | 154,469.42 | 169,706 | 183,954 |
| | | 530 - SUPPLIES | | | |
| 100-650-53140 | SUPPLIES AND BOOKS | | 10,000.00 | 10,000 | 10,000 |
| 100-650-53190 | SOFTWARE & SUPPLIES | | 2,850.00 | 2,850 | 2,850 |
| | | 530 - SUPPLIES Totals: | 12,850.00 | 12,850 | 12,850 |
| | | 540 - OTHER SERVICES AND CHARGES | | | |
| 100-650-54120 | INSURANCE/ LIAB. FIRE ETC. | | 16,105.00 | 20,004 | 21,000 |
| | | 540 - OTHER SERVICES AND CHARGES Totals: | 16,105.00 | 20,004 | 21,000 |
| | | 550 - CAPITAL OUTLAY | | | |
| 100-650-55270 | FURNITURE & EQUIPMENT | | - | 13,383 | 50 |
| | | 550 - CAPITAL OUTLAY Totals: | - | 13,383 | 50 |
| | | | 389,444.76 | 449,788 | 451,078 |

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

661-YOUTH PROGRAMS

| <u>Account Number</u> | <u>Account Name</u> | <u>2023 ACTUALS</u> | <u>2024 CURRENT</u> | <u>2025 PROPOSED</u> |
|---|---------------------------------------|-------------------------|-------------------------|--------------------------|
| 540 - OTHER SERVICES AND CHARGES | | | | |
| 100-661-56010 | YOUTH PROGRAM CARTHAGE | 10,000.00 | 10,000 | 10,000 |
| 100-661-56020 | YOUTH PROGRAM BECKVILLE | - | 3,000 | 3,000 |
| 100-661-56030 | YOUTH PROGRAM GARY | 2,000.00 | 2,000 | 2,000 |
| 100-661-56032 | YOUTH PROGRAM AFTER SCHOOL ENRICHMENT | 2,000.00 | 2,000 | 2,000 |
| 540 - OTHER SERVICES AND CHARGES Totals: | | 14,000.00 | 17,000 | 17,000 |
| | | 14,000.00 | 17,000 | 17,000 |

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

EXPENSE

665-AGRICULTURE EXTENSION SERVICE

| <u>Account Number</u> | <u>Account Name</u> | <u>2023 ACTUALS</u> | <u>2024 CURRENT</u> | <u>2025 PROPOSED</u> |
|---|---------------------------------|-------------------------|-------------------------|--------------------------|
| 510 - PERSONAL SERVICES | | | | |
| 100-665-51050 | SECRETARIES | 35,457.90 | 39,845 | 39,693 |
| 100-665-51610 | EXTENSION AGENT | 21,129.00 | 22,186 | 22,186 |
| 100-665-51630 | HOME DEMONSTRATION AGENT | 21,129.00 | 22,186 | 22,186 |
| 100-665-51690 | EXPENSE ALLOW. AG AGENT | 8,900.00 | 8,900 | 8,900 |
| 100-665-51870 | EXPENSE ALLOW. HOME DEMO. AGENT | 3,200.00 | 3,200 | 3,200 |
| 510 - PERSONAL SERVICES Totals: | | 89,815.90 | 96,317 | 96,165 |
| 520 - BENEFITS | | | | |
| 100-665-52010 | SOCIAL SECURITY TAXES | 6,871.01 | 7,371 | 7,357 |
| 100-665-52020 | GROUP MEDICAL & LIFE INSURANCE | 14,239.36 | 14,600 | 16,205 |
| 100-665-52030 | RETIREMENT & DEATH BENEFITS | 8,467.18 | 9,512 | 9,471 |
| 100-665-52040 | WORKERS COMPENSATION | 52.72 | 200 | 1,191 |
| 100-665-52060 | UNEMPLOYMENT INSURANCE | 125.37 | 195 | 481 |
| 100-665-52070 | OTHER POST EMPLOYMENT BENEFITS | 3,545.83 | 3,985 | 3,970 |
| 520 - BENEFITS Totals: | | 33,301.47 | 35,863 | 38,675 |
| 530 - SUPPLIES | | | | |
| 100-665-53100 | OFFICE SUPPLIES & REPAIRS | 249.12 | 1,500 | 1,500 |
| 530 - SUPPLIES Totals: | | 249.12 | 1,500 | 1,500 |
| 540 - OTHER SERVICES AND CHARGES | | | | |
| 100-665-54200 | COMMUNICATION TELEPHONE | 1,654.84 | 2,850 | 2,850 |
| 100-665-54260 | TRAVEL | 2,568.11 | 4,000 | - |
| 100-665-54270 | CONFERENCE DUES & TRAVEL | 1,188.25 | 1,500 | 5,500 |
| 540 - OTHER SERVICES AND CHARGES Totals: | | 5,411.20 | 8,350 | 8,350 |
| 550 - CAPITAL OUTLAY | | | | |
| 100-665-55270 | FURNITURE & EQUIPMENT | 1,131.00 | 1,500 | 1,500 |
| 550 - CAPITAL OUTLAY Totals: | | 1,131.00 | 1,500 | 1,500 |
| | | 129,908.69 | 143,530 | 146,190 |
| 100 - GENERAL Totals: | | 19,090,866.61 | 25,105,150 | 23,466,914 |
| Expense Totals: | | 19,090,866.61 | 25,105,150 | 23,466,914 |
| 100 - GENERAL Totals: | | 3,694,145.16 | (3,082,096) | 0 |

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

2025 PROPOSED BUDGET

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

2025 PROPOSED BUDGET

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET

2025 PROPOSED BUDGET

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

**PANOLA COUNTY, TEXAS
2025 PROPOSED BUDGET**

2025 PROPOSED BUDGET

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

Notice About 2024 Tax Rates

Property tax rates in Panola County.

This notice concerns the 2024 property tax rates for Panola County. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

| | |
|--|------------------------|
| This year's no-new-revenue tax rate | \$0.57783/\$100 |
| This year's voter-approval tax rate | \$0.59874/\$100 |

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

Unencumbered Fund Balance

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

| Type of Fund | Balance |
|-------------------------------|----------------------|
| General Fund | \$ 21,999,817 |
| Road & Bridge Fund | 8,619,169 |

Current Year Debt Service

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

| Description of Debt | Principal or Contract Payment to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|--|--|---|-----------------------------|---------------|
| | 0 | 0 | 0 | 0 |
| Total required for 2024 debt service | | | | \$0 |
| - Amount (if any) paid from funds listed in unencumbered funds | | | | \$0 |
| - Amount (if any) paid from other resources | | | | \$0 |
| - Excess collections last year | | | | \$0 |
| = Total to be paid from taxes in 2024 | | | | \$0 |
| + Amount added in anticipation that the unit will collect only 96.00% of its taxes in 2024 | | | | \$0 |
| = Total debt levy | | | | \$0 |

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Holly Gibbs, PCC, CTOP, PCAC, Panola County Tax Assessor Collector on 07/25/2024 .

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|-------------------|
| 1. | Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ | \$ 7,334,935,345 |
| 2. | Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 190,963,140 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 7,143,972,205 |
| 4. | Prior year total adopted tax rate. | \$ 0.38337 /\$100 |
| 5. | Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³ | \$ 0 |
| 6. | Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 0 |

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

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

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|-------------------|
| 19. | Total value of properties under protest or not included on certified appraisal roll. ¹¹ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0 | |
| 20. | Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ 223,694,500 |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 4,760,867,453 |
| 22. | Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸ | \$ 0 |
| 23. | Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹ | \$ 23,578,380 |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$ 23,578,380 |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$ 4,737,289,073 |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.57783 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹ | \$ 0.57783 /\$100 |

SECTION 2: Voter-Approval Tax Rate

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

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

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

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

¹¹ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

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

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|-------------------|
| 36. | Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. | \$ 0.00000 /\$100 |
| 37. | Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. | \$ 0.00000 /\$100 |
| 38. | Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.00000 /\$100 |
| 39. | Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ 0.57850 /\$100 |
| 40. | Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.00000 /\$100 C. Add Line 40B to Line 39. | \$ 0.57850 /\$100 |
| 41. | Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. | \$ 0.59874 /\$100 |

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|-------------------|
| D41. | Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 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 2) the third tax year after the tax year in which the disaster occurred 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). | \$ 0.00000 /\$100 |
| 42. | Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0 | |
| 43. | Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 0 |
| 44. | Adjusted current year debt. Subtract Line 43 from Line 42E. | \$ 0 |
| 45. | Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 96.00 % B. Enter the prior year actual collection rate 97.00 % C. Enter the 2022 actual collection rate 96.00 % D. Enter the 2021 actual collection rate 96.00 % 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 96.00 % | |
| 46. | Current year debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 0 |
| 47. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,760,867.453 |
| 48. | Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.00000 /\$100 |
| 49. | Current year voter-approval tax rate. Add Lines 41 and 48. | \$ 0.59874 /\$100 |
| D49. | Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48. | \$ 0.00000 /\$100 |

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

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

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

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

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

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|-----------------------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹¹ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0. | 0 \$ _____ |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹² Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 \$ _____ |
| 53. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 4,760,867,453 \$ _____ |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | 0.00000 \$ _____ / \$100 |
| 55. | Current year NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | 0.57783 \$ _____ / \$100 |
| 56. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year. | 0.57783 \$ _____ / \$100 |
| 57. | Current year voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | 0.59874 \$ _____ / \$100 |
| 58. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | 0.59874 \$ _____ / \$100 |

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

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

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

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|-----------------------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸ | 0 \$ _____ |
| 60. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 4,760,867,453 \$ _____ |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | 0.00000 \$ _____ / \$100 |

¹¹ Tex. Tax Code §26.041(d)

¹² Tex. Tax Code §26.041(f)

¹³ Tex. Tax Code §26.041(d)

¹⁴ Tex. Tax Code §26.04(c)

¹⁵ Tex. Tax Code §26.04(c)

¹⁶ Tex. Tax Code §26.045(d)

¹⁷ Tex. Tax Code §26.045(i)

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

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

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

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1)-(a), (1-b), and (2)

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 69. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> . | 0.57850 |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,760,867,453 |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ 0.01050 / \$100 |
| 72. | Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.00000 / \$100 |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ 0.58900 / \$100 |

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

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

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

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

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

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

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 74. | 2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.38337 / \$100 |
| 75. | Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0.00000 / \$100 |
| 76. | Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74. | \$ 0.00000 / \$100 |
| 77. | Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 7,135,692,515 |
| 78. | Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. | \$ 0 |
| 79. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,737,289,073 |
| 80. | Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹ | \$ 0.00000 / \$100 |

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(B-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.42(c)

⁵⁰ Tex. Tax Code §26.42(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.57783 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.59874 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 0.58900 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

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

**print
here**

Holly Gibbs

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

7-24-24

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

Reset

Print

Notice About 2024 Tax Rates

Property tax rates in Panola County Special.

This notice concerns the 2024 property tax rates for Panola County Special. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

| | |
|-------------------------------------|-----------------|
| This year's no-new-revenue tax rate | \$0.01506/\$100 |
| This year's voter-approval tax rate | \$0.01560/\$100 |

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

Unencumbered Fund Balance

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

| Type of Fund | Balance |
|----------------------------------|--------------|
| Farm to Market Lateral Road Fund | \$ 2,363,196 |

Current Year Debt Service

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

| Description of Debt | Principal or Contract Payment to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|--|--|---|-----------------------------|---------------|
| | 0 | 0 | 0 | 0 |
| Total required for 2024 debt service | | | | \$0 |
| - Amount (if any) paid from funds listed in unencumbered funds | | | | \$0 |
| - Amount (if any) paid from other resources | | | | \$0 |
| - Excess collections last year | | | | \$0 |
| = Total to be paid from taxes in 2024 | | | | \$0 |
| + Amount added in anticipation that the unit will collect only 96.00% of its taxes in 2024 | | | | \$0 |
| = Total debt levy | | | | \$0 |

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Holly Gibbs, PCC, CTOP, PCAC, Panola County Tax Assessor Collector on 07/25/2024 .

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Panola County Special

903 693 0340

Taxing Unit Name

Phone (area code and number)

110 South Sycamore

co.panola.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|-------------------|
| 1. | Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ | \$ 7,332,304,609 |
| 2. | Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 190,893,140 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 7,141,411,469 |
| 4. | Prior year total adopted tax rate. | \$ 0.00998 /\$100 |
| 5. | Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³ | \$ 0 |
| 6. | Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 0 |

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

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

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

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

- 1. 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.
- 2. Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|-------------------|
| 28. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ 0.00998 /\$100 |
| 29. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 7,141,411,469 |

¹¹ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(5)(B)

¹⁷ Tex. Tax Code §26.012(5)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

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

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 36. | Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. | \$ 0.00 000 /\$100 |
| 37. | Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. | \$ 0.00000 /\$100 |
| 38. | Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.00 000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.00 000 /\$100 |
| 39. | Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ 0.0 1508 /\$100 |
| 40. | Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000 00 /\$100 C. Add Line 40B to Line 39. | \$ 0.0 1508 /\$100 |
| 41. | Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. | \$ 0.0 1560 /\$100 |

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Am | Rate |
|------|---|------------------|---------|
| D41. | Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 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 2) the third tax year after the tax year in which the disaster occurred 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). | \$ 0.00000 | / \$100 |
| 42. | Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. | \$ 0 | |
| 43. | Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 0 | |
| 44. | Adjusted current year debt. Subtract Line 43 from Line 42E. | \$ 0 | |
| 45. | Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 96.00 % B. Enter the prior year actual collection rate..... 97.00 % C. Enter the 2022 actual collection rate. 96.00 % D. Enter the 2021 actual collection rate. 96.00 % 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 | 96.00 | % |
| 46. | Current year debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 0 | |
| 47. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,751,299,343 | |
| 48. | Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.00000 | / \$100 |
| 49. | Current year voter-approval tax rate. Add Lines 41 and 48. | \$ 0.01560 | / \$100 |
| D49. | Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48. | \$ 0.00000 | / \$100 |

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

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

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

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

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

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|-----------------------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0. | 0 \$ _____ |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 \$ _____ |
| 53. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 4,751,299,343 \$ _____ |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | 0.00000 \$ _____ / \$100 |
| 55. | Current year NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | 0.01506 \$ _____ / \$100 |
| 56. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year. | 0.01506 \$ _____ / \$100 |
| 57. | Current year voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | 0.01560 \$ _____ / \$100 |
| 58. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | 0.01560 \$ _____ / \$100 |

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

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

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

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|-----------------------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸ | 0 \$ _____ |
| 60. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 4,751,299,343 \$ _____ |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | 0.00000 \$ _____ / \$100 |

¹² Tex. Tax Code §26.041(d)

¹³ Tex. Tax Code §26.041(i)

¹⁴ Tex. Tax Code §26.041(d)

¹⁵ Tex. Tax Code §26.04(c)

¹⁶ Tex. Tax Code §26.04(c)

¹⁷ Tex. Tax Code §26.045(d)

¹⁸ Tex. Tax Code §26.045(i)

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

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 63. | Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value | |
| | A. Voter-approval tax rate (Line 67)..... | \$ 0.00998 /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ 0.00026 /\$100 |
| | C. Subtract B from A..... | \$ 0.00972 /\$100 |
| | D. Adopted Tax Rate..... | \$ 0.0098 /\$100 |
| | E. Subtract D from C..... | \$ -0.00026 /\$100 |
| | F. 2023 Total Taxable Value (Line 60)..... | \$ 7,083,062.054 |
| | G. Multiply E by F and divide the results by \$100..... | \$ -18,416 |
| 64. | Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value | |
| | A. Voter-approval tax rate (Line 67)..... | \$ 0.01381 /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ 0.00274 /\$100 |
| | C. Subtract B from A..... | \$ 0.01107 /\$100 |
| | D. Adopted Tax Rate..... | \$ 0.01135 /\$100 |
| | E. Subtract D from C..... | \$ -0.00028 /\$100 |
| | F. 2022 Total Taxable Value (Line 60)..... | \$ 5,577,868.503 |
| | G. Multiply E by F and divide the results by \$100..... | \$ -15,619 |
| 65. | Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value | |
| | A. Voter-approval tax rate (Line 67)..... | \$ 0.01825 /\$100 |
| | B. Unused increment rate (Line 65)..... | \$ 0.00274 /\$100 |
| | C. Subtract B from A..... | \$ 0.01551 /\$100 |
| | D. Adopted Tax Rate..... | \$ 0.01497 /\$100 |
| | E. Subtract D from C..... | \$ 0.00054 /\$100 |
| | F. 2021 Total Taxable Value (Line 60)..... | \$ 3,866,681.334 |
| | G. Multiply E by F and divide the results by \$100..... | \$ 20,880 |
| 66. | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G | \$ 0 /\$100 |
| 67. | 2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100 | \$ 0.00000 /\$100 |
| 68. | Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution) | \$ 0.01560 /\$100 |

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

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

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|---|-------------------|
| 69. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet. | 0.01508 |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,751,299,343 |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ 0.01052 /\$100 |
| 72. | Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet. | \$ 0.00000 /\$100 |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ 0.02560 /\$100 |

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

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

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

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

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

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

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|-------------------|
| 74. | 2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet. | \$ 0.00998 /\$100 |
| 75. | Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0.00000 /\$100 |
| 76. | Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74. | \$ 0.00000 /\$100 |
| 77. | Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet. | \$ 7,133,521,239 |
| 78. | Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. | \$ 0 |
| 79. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,727,757,023 |
| 80. | Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹ | \$ 0.00000 /\$100 |

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(B-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.42(c)

⁵⁰ Tex. Tax Code §26.42(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|-------------------|
| 81. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate). | \$ 0.01560 /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate \$ 0.01506 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

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

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

SECTION 9: Taxing Unit Representative Name and Signature

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

**print
here**

Holly Gibbs

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

7-24-24

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

Reset

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