

FILED FOR RECORD
IN MY OFFICE

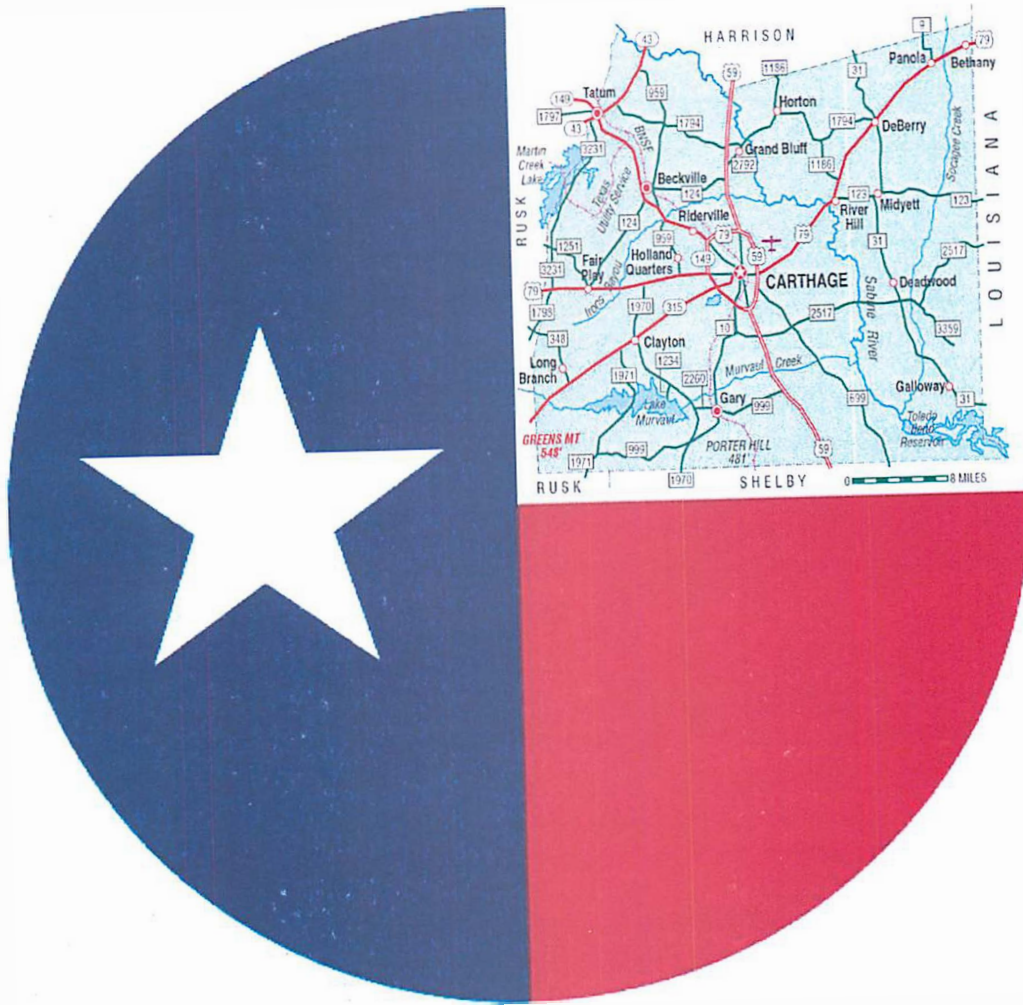
AT 1:08 O'CLOCK P M

PANOLA COUNTY,
TEXAS 2026
PROPOSED BUDGET

JUL 31 2025

BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY B. Davis DEPUTY



FISCAL YEAR ENDED
DECEMBER 31, 2026



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, 2025

Commissioners,

Enclosed herein is the proposed 2026 budget.

Though increased oil field activity is seen on our county's roads, the tax base remains fairly stagnant due to mineral valuations. The proposed no new revenue tax rate, while nearly 2 cents lower than last year's tax rate, is reflective of our natural gas dependent economy.

With that being said, I am proud to look back on my nearly three years of service and reflect on the growth and lessons the County's undertaken. It is a privilege to serve as County Judge of Panola County, and I commit to continue advocating for our County and its people. I am appreciative of this Court, its conservative nature, and the leadership, forethought, and guidance each of you bring to the table.

Sincerely,

A handwritten signature in blue ink, reading "Rodger G. McLane", is written over a horizontal line.

Rodger G. McLane

BUDGET CERTIFICATE

Budget of **PANOLA COUNTY, TEXAS**

Budget year from January 1, 2026 to December 31, 2026

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 _____ 2025.

Notary Public in and for the State of Texas

My Commission Expires: _____

**PANOLA COUNTY, TEXAS
2026 BUDGET
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**PANOLA COUNTY, TEXAS
2026 BUDGET SUMMARY**

FUND NUMBER	FUNDS WITH TAX REVENUE			130	140	150	160	162
	100	200	300					
FUND NAME	GENERAL	ROAD & BRIDGE	FM & LATERAL ROAD	LAW LIBRARY	COUNTY JUVENILE DELINQUENCY PREVENTION	COURTHOUSE SECURITY	RECORDS MANAGEMENT	COUNTY & DISTRICT COURT TECHNOLOGY
RevCategory: 310 - TAX RECEIPTS	19,343,104	6,755,805	681,249					
RevCategory: 321 - VEHICLE TAXES & LICENSES		350,000						
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS	540,192	74,000						
RevCategory: 340 - CHARGES FOR SERVICES	880,200			15,000		18,400	110	185
RevCategory: 350 - FINES		354,000						
RevCategory: 360 - MISCELLANEOUS REVENUES	1,193,958	571,054	79,589	3,000	1	2,199	900	120
REVENUE TOTALS	21,957,454	8,104,859	760,838	18,000	1	20,599	1,010	305
ExpCategory: 510 - PERSONNEL SERVICES	8,321,214	2,333,877	102,025			12,000		
ExpCategory: 520 - BENEFITS	6,372,324	1,787,288	93,007			2,599		
ExpCategory: 530 - SUPPLIES	342,289	860,076	81,000	18,000				
ExpCategory: 540 - OTHER SERVICES AND CHARGES	6,475,252	1,147,746	429,150		1		1,010	
ExpCategory: 550 - CAPITAL OUTLAY	2,554,717	3,046,758	83,000			6,000		305
EXPENDITURE TOTALS	24,065,796	9,175,745	788,182	18,000	1	20,599	1,010	305

**PANOLA COUNTY, TEXAS
2026 BUDGET SUMMARY**

FUND NUMBER	165	166	168	170	175	180	822	881
FUND NAME	COURT RECORD PRESERVATION	DISTRICT COURT RECORDS TECHNOLOGY	DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	COUNTY CLERK RECORDS PRESERVATION	ARCHIVE FEES	JUSTICE COURT TECHNOLOGY	SB22 GRANT FUNDING	CHILD PROTECTIVE SERVICES
RevCategory: 310 - TAX RECEIPTS								
RevCategory: 321 - VEHICLE TAXES & LICENSES								
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS							350,000	
RevCategory: 340 - CHARGES FOR SERVICES	50	300	10,000	70,000	70,000	4,600		
RevCategory: 350 - FINES								
RevCategory: 360 - MISCELLANEOUS REVENUES	200	600	1,000	25,000	10,000	2,000	-	30,000
REVENUE TOTALS	250	900	11,000	95,000	80,000	6,600	350,000	30,000
ExpCategory: 510 - PERSONAL SERVICES			35,000	40,000			50,159	
ExpCategory: 520 - BENEFITS			3,028	3,380			18,521	
ExpCategory: 530 - SUPPLIES								
ExpCategory: 540 - OTHER SERVICES AND CHARGES	250		-	100,000	80,000			30,000
ExpCategory: 550 - CAPITAL OUTLAY		900				6,600	281,320	
EXPENDITURE TOTALS	250	900	38,028	143,380	80,000	6,600	350,000	30,000

**PANOLA COUNTY, TEXAS
2026 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								26,780,158
RevCategory: 321 - VEHICLE TAXES & LICENSES								350,000
RevCategory: 330 - INTERGOVERNMENTAL RECEIPTS	25,000					-		989,192
RevCategory: 340 - CHARGES FOR SERVICES								1,068,845
RevCategory: 350 - FINES								354,000
RevCategory: 360 - MISCELLANEOUS REVENUES	50,000	1,130,150	1,250	1,000	4	2,350,000	(3,130,000)	2,322,025
REVENUE TOTALS	75,000	1,130,150	1,250	1,000	4	2,350,000	(3,130,000)	31,864,220
ExpCategory: 510 - PERSONAL SERVICES								10,894,275
ExpCategory: 520 - BENEFITS						2,350,000	(2,100,000)	8,530,147
ExpCategory: 530 - SUPPLIES								1,301,365
ExpCategory: 540 - OTHER SERVICES AND CHARGES	75,000	115,000					(30,000)	8,423,409
ExpCategory: 550 - CAPITAL OUTLAY		1,015,150	1,250	1,000	524		(1,000,000)	5,997,524
EXPENDITURE TOTALS	75,000	1,130,150	1,250	1,000	524	2,350,000	(3,130,000)	35,146,720

2026 ESTIMATED FUND BALANCES

	Fund	Estimated Beginning Fund	Total Proposed	Total Proposed	Estimated Ending Fund
		Balance	Revenues	Expenses	Balance
	100 - GENERAL	27,058,709	21,957,454	24,065,796	24,950,367
	130 - LAW LIBRARY	109,475	18,000	18,000	109,475
	140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	181	1	1	181
	150 - COURTHOUSE SECURITY	281,887	20,599	20,599	281,887
	160 - RECORDS MANAGEMENT	31,816	1,010	1,010	31,816
	162 - COUNTY & DISTRICT COURT T	9,078	305	305	9,078
	165 - COURT RECORD PRESERVATION	17,057	250	250	17,057
	166 - DISTRICT COURT RECORDS TECHNOLOGY	26,143	900	900	26,143
	168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	41,846	11,000	38,028	14,818
	170 - COUNTY CLERK RECORDS PRES	741,783	95,000	143,380	693,403
	175 - ARCHIVE FEES	639,738	80,000	80,000	639,738
4	180 - JUSTICE COURT TECHNOLOGY	130,097	6,600	6,600	130,097
	200 - ROAD & BRIDGE	9,670,689	8,104,859	9,175,745	8,599,803
	300 - FM & LATERAL	2,717,756	760,838	788,182	2,690,412
	822-SB22 GRANT FUNDING	2,000	350,000	350,000	2,000
	881 - CHILD PROTECTIVE SERVICES	132,445	30,000	75,000	87,445
	883 - HEALTH FUND	4,396,259	75,000	75,000	4,396,259
	885 - AIRPORT	191,516	1,130,150	1,130,150	191,516
	920 - ROAD BOND 1971	337,000	1,250	1,250	337,000
	940 - PERMANENT IMPROVEMENT	265,000	1,000	1,000	265,000
	950 - JAIL IMPROVEMENT FUND	520	4	524	-
	968 - PANOLA COUNTY RETIREE HEA	41,710,509	2,350,000	2,350,000	41,710,509

PANOLA COUNTY, TEXAS
2026 FUND AND DEPARTMENT EXPENDITURE SUMMARY



PROPOSED BUDGET

Page Number Department

Fund: 100 - GENERAL

12	400 - COUNTY JUDGE	342,764
13	401 - COMMISSIONERS	446,490
14	403 - COUNTY CLERK	505,289
15	405 - VETERANS SERVICE OFFICE	87,994
16	407 - AIRPORT	184,417
17	408 - INFORMATION TECHNOLOGY DEPART	141,225
18	409 - MISC & NON DEPARTMENTAL	5,740,660
19	426 - COUNTY COURT AT LAW	504,362
20	435 - DISTRICT COURT	194,987
21	450 - DISTRICT CLERK	462,139
22	455 - JUSTICE OF THE PEACE PCT 1 & 4	281,816
23	457 - JUSTICE OF THE PEACE PCT 2 & 3	282,416
24	465 - JUDICIAL	360,145
25	477 - CRIMINAL DISTRICT ATTORNEY	885,917
26	478 - LAWSUITS VS COUNTY	11,000
27	490 - ELECTIONS	111,382
28	491 - ELECTIONS ADMINISTRATION	165,488
29	495 - COUNTY AUDITOR	318,076
30	497 - COUNTY TREASURER	269,589
31	499 - TAX COLLECTOR AND ASSESSOR	681,906
32	510 - BUILDING MAINTENANCE	1,379,884
33	543 - FIRE PROTECTION	18,000
34-35	560 - SHERIFF	4,927,938
35-36	570 - CORRECTIONS / JAIL	2,958,750
37	575 - FIRE MARSHAL/EMERG MGT	226,616
38	580 - HIGHWAY PATROL	77,811
39	581 - CONSTABLE PCT 2 AND 3	322,983
40	585 - CONSTABLE PCT 1 & 4	295,552
41	595 - ENVIRONMENTAL PROTECTION	400,000
42	646 - HEALTH AND PAUPERS CARE	867,500
43	650 - LIBRARY	448,080
44	661 - YOUTH PROGRAMS	17,000
45	665 - AGRICULTURE EXTENSION SERVICE	147,620

Fund: 100 - GENERAL Total:

24,065,796

Fund: 130 - LAW LIBRARY

46	420 - LAW LIBRARY	18,000
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Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND

47	810 - JUVENILE PROBATION	1
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Fund: 150 - COURTHOUSE SECURITY

48	640 - COURTHOUSE SECURITY	20,599
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Fund: 160 - RECORDS MANAGEMENT

49	660 - RECORDS MANAGEMENT	1,010
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Fund: 162 - COUNTY & DISTRICT COURT TECHNOLOGY

50	660 - COUNTY & DISTRICT COURT TECHNOLOGY	305
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PANOLA COUNTY, TEXAS
2026 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>38,028</u>
Fund: 170 - COUNTY CLERK RECORDS PRES		
54	670 - COUNTY CLERK RECORDS PRES	<u>143,380</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	2,496,929
58	622 - PRECINCT #2	1,686,637
59	623 - PRECINCT #3	2,299,047
60	624 - PRECINCT #4	<u>2,693,132</u>
Fund: 200 - ROAD & BRIDGE Total:		<u>9,175,745</u>
Fund: 300 - FM & LATERAL		
61	629 - FM & LATERAL MAINTENANCE	<u>788,182</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>30,000</u>
Fund: 883 - HEALTH FUND		
65	648 - HEALTH FUND	<u>75,000</u>
Fund: 885 - AIRPORT		
66	750 - AIRPORT	<u>1,130,150</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>524</u>
Fund: 968 - PANOLA COUNTY RETIREE HEALTH		
70	668 - RETIREE HEALTH BENEFITS TRUST	<u>2,350,000</u>
ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS		<u>(3,130,000)</u>
Report Total:		<u><u>35,146,720</u></u>

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

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	ORIGINAL BUDGET 2025	PROPOSED BUDGET 2026	BUDGET ADOPTED BY COMMISSIONERS COURT 2026
RECEIPTS							
AD VALOREM TAXES	22,807,911	23,652,616	27,380,788	28,644,570	27,431,255	26,780,158	
MOTOR VEHICLE TAXES & LICENSES	361,345	361,270	360,025	359,003	350,000	350,000	
INTERGOVERNMENTAL RECEIPTS	1,876,918	2,732,261	2,553,931	1,225,635	1,010,892	989,192	
CHARGES FOR SERVICES	1,056,952	1,136,214	1,211,335	1,115,871	1,142,434	1,068,845	
FINES	325,738	386,940	310,263	369,207	354,000	354,000	
MISCELLANEOUS	<u>6,228,531</u>	<u>5,678,816</u>	<u>7,266,047</u>	<u>7,852,700</u>	<u>3,963,048</u>	<u>2,322,025</u>	
TOTAL RECEIPTS	32,657,395	33,948,117	39,082,389	39,566,986	34,251,629	31,864,220	
EXPENDITURES							
PERSONNEL	7,581,500	7,909,519	8,731,697	9,387,387	10,089,007	10,894,275	
BENEFITS	9,397,545	9,488,413	10,031,837	9,889,035	10,275,339	8,530,147	
SUPPLIES	922,802	1,110,561	1,228,289	1,100,930	1,293,090	1,301,365	
OTHER SERVICES AND CHARGES	4,883,807	5,083,467	6,438,938	6,120,528	7,222,627	8,423,409	
CAPITAL OUTLAY & CONSTRUCTION	5,534,537	5,294,661	5,728,238	6,828,434	6,133,541	5,997,524	
DEBT SERVICE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL EXPENDITURES	28,320,191	28,886,621	32,158,999	33,326,314	35,013,604	35,146,720	

**PANOLA COUNTY
FISCAL YEAR 2026 BUDGET
ESTIMATE AD VALOREM TAX LEVY AND REVENUE**

Fund No.	Fund Name	2025 Tax year Rate/\$100	% of Tax Levy	Estimated Tax Levy	FY 2026 Budgeted Levy @ 97% Collection Rate
100	General	0.4153	0.741230	\$ 19,683,612	\$ 19,093,104
200	Road & Bridge	0.14499	0.258780	\$ 6,871,964	\$ 6,665,806
		0.56029	1.000010	\$ 26,555,576	\$ 25,758,910
300	FM & Lateral Road	0.01463	1.000000	\$ 692,009	\$ 671,249
	Totals	0.57492		\$ 27,247,585	\$ 26,430,159

∞	Value Certified County:	4,731,613,698	Value Certified Special:	4,722,066,858
	Rolling Stock Value	7,999,014	Rolling Stock Value	7,999,014
	Total Value:	4,739,612,712	Total Value:	4,730,065,872
	Levy Estimated @ 100%:	\$ 26,555,576	Levy Estimated @ 100%:	\$ 692,010

	COUNTY	SPECIAL
No New Revenue Tax Rate:	0.56029/\$100	0.01463/\$100
Voter-Approval Tax Rate:	0.62423/\$100	0.01629/\$100

**PANOLA COUNTY, TEXAS
AD VALOREM TAX RATE AND COLLECTION HISTORY
TAX ROLL YEAR 2016-2025
ESTIMATES FOR 2026 BUDGET**

TAX ROLL YEARS	2016	2017	2018	2019	2020	2021	2022	2023	2024	BUDGET YEAR 2026 TAX ROLL YEAR 2025
TAX RATES										
GENERAL FUND	0.4367	0.4473	0.4578	0.4202	0.4600	0.40402	0.31870	0.28337	0.43337	0.41530
REGULAR ROAD & BRIDGE	0.1455	0.1349	0.1335	0.1160	0.1375	0.15350	0.12921	0.10000	0.14446	0.14499
SPECIAL ROAD & BRIDGE	-	-	-	-	-	-	-	-	-	-
FARM TO MARKET & LATERAL ROAD	0.0161	0.0161	0.0167	0.0152	0.0160	0.01497	0.01135	0.00998	0.01506	0.01463
TOTAL OPERATING TAX RATE	0.5983	0.5983	0.6080	0.5514	0.6135	0.57249	0.45926	0.39335	0.59289	0.57492
DEBT SERVICE LEVY	-	-	-	-			-			-
TOTAL TAX RATE	0.5983	0.5983	0.6080	0.5514	0.6135	0.57249	0.45926	0.39335	0.59289	0.57492
ASSESSED VALUATION - TAXABLE	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	4,739,612,712
ADVALOREM TAXES LEVIED	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	27,247,585
COLLECTIONS, DISCOUNTS, ADJUST. CURRENT LEVY	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	26,430,159
PERCENT LEVY COLLECTED, DISCOUNTED & ADJUST.	96.72%	95.03%	95.78%	93.67%	96.73%	98.30%	98.21%	97.50%	96.00%	97.00%
DELINQ. TAX COLLECTIONS, PENALTIES & INTEREST, & REFUNDS	411,796	590,499	195,371	241,721	673,472	547,136	297,937	253,805	335,000	350,000
TOTAL TAX COLLECTIONS, DISCOUNTS & ADJUST.	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	26,780,159
PERCENT COLLECTED, DISCOUNTED & ADJUST.	98.67%	97.98%	96.71%	94.79%	99.87%	100.65%	99.28%	98.39%	97.19%	98.28%
OUTSTANDING DELINQUENT TAXES	1,545,084	1,951,623	1,074,122	865,397	1,000,322	907,983	962,793	1,064,020	1,166,808	

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

PANOLA COUNTY HAS NO DEBT

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**



Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
Revenue				
100 - GENERAL				
	310 - TAX RECEIPTS			
100-310-41101	CURRENT PROPERTY TAX LEVY	20,304,802.83	19,806,884	19,093,104
100-310-41102	DELINQUENT PROPERTY TAX LEVY	330,728.73	243,750	250,000
	310 - TAX RECEIPTS Totals:	20,635,531.56	20,050,634	19,343,104
	330 - INTERGOVERNMENTAL RECEIPTS			
100-330-41011	TAX COLLECTING CHARGE SCHOOLS	122,706.00	120,206	120,206
100-330-41021	TAX COLLECTING CHARGE CITIES	13,225.00	12,475	12,475
100-330-41050	CITY PUBLIC LIBRARY	185,833.00	176,685	176,685
100-330-41055	HOUSING PRISONERS	178,500.00	65,000	-
100-330-41060	LAW ENFORCEMENT OFFICER STANDARD	12,841.59	5,337	5,337
100-330-41065	FIRE MARSHAL	25,000.00	25,000	25,000
100-330-41090	STATE JUDICIAL	105,800.00	109,200	136,500
100-330-41130	STATE VOTER REGISTRATION	4,443.86	4,060	-
100-330-41165	SAVNS PROGRAM	5,139.53	4,989	4,989
100-330-41170	INDIGENT DEFENSE SERVICES GRANT	28,785.00	29,000	29,000
100-330-41186	STATE 911	30,000.00	30,000	30,000
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	687,273.98	556,952	540,192
	340 - CHARGES FOR SERVICES			
100-340-41000	COUNTY JUDGE	115.00	200	200
100-340-42002	COUNTY SHERIFF	36,246.93	24,000	24,000
100-340-44000	COUNTY CLERK	201,861.61	250,000	200,000
100-340-45004	TAX ASSESSOR COLLECTOR	500,247.72	460,000	460,000
100-340-46000	DISTRICT ATTORNEY	3,941.22	1,000	1,000
100-340-47000	DISTRICT CLERK	67,058.84	100,000	80,000
100-340-49000	COUNTY TREASURER	16,290.30	15,000	15,000
100-340-49500	JUSTICE OF THE PEACE FEES	106,581.50	100,000	100,000
	340 - CHARGES FOR SERVICES Totals:	932,343.12	950,200	880,200
	360 - MISCELLANEOUS REVENUES			
100-360-41001	INTEREST EARNINGS	2,030,720.29	1,759,230	1,000,000
100-360-41020	MISCELLANEOUS REVENUE	321,141.84	125,000	125,000
100-360-41041	VITAL ARCHIVE - COUNTY CLERK	1,390.89	2,000	2,000
100-360-41051	JUDICIARY SUPPORT FEE	60.41	100	100
100-360-41062	TIME PAYMENT EFTIC	752.01	500	500
100-360-41091	EXPOSITION BUILDING	500.00	-	-
100-360-41112	CHILD ABUSE PREVENTION	49.51	100	100
100-360-41114	CHILD SAFETY FEE	33,985.00	34,000	34,000
100-360-41164	MISCELLANEOUS UNCLAIMED FUNDS	389.09	-	-
100-360-41190	CLC JUSTICE OF THE PEACE FEES	9,210.28	7,000	7,000
100-360-41191	COURT FACILITY FEE	8,729.60	9,058	9,058
100-360-41192	LANGUAGE ACCESS FUND	2,573.25	2,200	2,200
100-360-41194	COUNTY JURY FUND	3,204.80	3,000	3,000
100-360-41196	COURT INITIATED GUARDIANSHIP	3,420.00	3,000	3,000
100-360-41197	JUSTICE COURT SUPPORT FEE	10,532.80	8,000	8,000
	360 - MISCELLANEOUS REVENUES Totals:	2,426,659.77	1,953,188	1,193,958
	100 - GENERAL Totals:	24,681,808.43	23,485,716	21,957,454

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
Expense				
100 - GENERAL				
400 - COUNTY JUDGE				
	510 - PERSONNEL SERVICES			
100-400-51010	ELECTED OFFICIALS	80,850.00	80,850	85,701
100-400-51012	JUDICIAL SUPPLEMENT	25,200.00	25,200	31,500
100-400-51030	ADMINISTRATIVE ASSISTANT	53,820.00	53,820	57,050
100-400-51050	SECRETARY	-	-	42,095
100-400-51070	FLOATING SECRETARY	21,256.47	28,673	-
510 - PERSONNEL SERVICES Totals:		181,126.47	188,543	216,346
	520 - BENEFITS			
100-400-52010	SOCIAL SECURITY TAXES	13,697.14	14,424	16,553
100-400-52020	GROUP MEDICAL & LIFE INSURANCE	29,295.80	32,410	50,040
100-400-52030	RETIREMENT & DEATH BENEFITS	43,234.12	44,987	23,800
100-400-52040	WORKERS COMPENSATION	337.04	5,657	6,492
100-400-52060	UNEMPLOYMENT INSURANCE	97.62	270	497
100-400-52070	OTHER POST EMPLOYMENT BENEFITS	15,987.13	15,988	21,636
520 - BENEFITS Totals:		102,648.85	113,736	119,018
	530 - SUPPLIES			
100-400-53100	OFFICE SUPPLIES & REPAIRS	1,961.73	2,750	2,750
100-400-53120	LAW BOOKS	160.49	500	600
530 - SUPPLIES Totals:		2,122.22	3,250	3,350
	540 - OTHER SERVICES AND CHARGES			
100-400-54200	COMMUNICATION TELEPHONE	482.65	500	500
100-400-54270	CONFERENCES AND DUES	2,320.39	3,000	3,000
100-400-54990	MISCELLANEOUS	60.75	100	100
540 - OTHER SERVICES AND CHARGES Totals:		2,863.79	3,600	3,600
	550 - CAPITAL OUTLAY			
100-400-55270	FURNITURE & EQUIPMENT	271.32	450	450
550 - CAPITAL OUTLAY Totals:		271.32	450	450
400 - COUNTY JUDGE Totals:		289,032.65	309,579	342,764

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
401 - COMMISSIONERS				
	510 - PERSONNEL SERVICES			
100-401-51010	ELECTED OFFICIALS	264,600.00	264,600	284,476
	510 - PERSONNEL SERVICES Totals:	264,600.00	264,600	284,476
	520 - BENEFITS			
100-401-52010	SOCIAL SECURITY TAXES	19,797.84	20,242	21,764
100-401-52020	GROUP MEDICAL & LIFE INSURANCE	58,582.00	64,820	66,720
100-401-52030	RETIREMENT & DEATH BENEFITS	63,158.24	63,134	31,296
100-401-52040	WORKERS COMPENSATION	530.72	7,938	8,536
100-401-52070	OTHER POST EMPLOYMENT BENEFITS	26,459.72	26,460	28,448
	520 - BENEFITS Totals:	168,528.52	182,594	156,764
	540 - OTHER SERVICES AND CHARGES			
100-401-54270	CONFERENCES AND DUES	4,198.29	5,000	5,000
100-401-54990	MISCELLANEOUS	-	100	100
	540 - OTHER SERVICES AND CHARGES Totals:	4,198.29	5,100	5,100
	550 - CAPITAL OUTLAY			
100-401-55270	FURNITURE & EQUIPMENT	-	150	150
	550 - CAPITAL OUTLAY Totals:	-	150	150
	401 - COMMISSIONERS Totals:	437,326.81	452,444	446,490

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
403 - COUNTY CLERK				
	510 - PERSONNEL SERVICES			
100-403-51010	ELECTED OFFICIALS	66,150.00	66,150	70,119
100-403-51040	DEPUTIES	164,536.00	163,908	173,808
	510 - PERSONNEL SERVICES Totals:	230,686.00	230,058	243,927
	520 - BENEFITS			
100-403-52010	SOCIAL SECURITY TAXES	15,423.51	17,600	18,664
100-403-52020	GROUP MEDICAL & LIFE INSURANCE	73,239.50	81,025	83,400
100-403-52030	RETIREMENT & DEATH BENEFITS	55,064.14	54,892	26,835
100-403-52040	WORKERS COMPENSATION	410.24	6,902	7,319
100-403-52060	UNEMPLOYMENT INSURANCE	214.07	820	871
100-403-52070	OTHER POST EMPLOYMENT BENEFITS	23,068.54	23,006	24,395
	520 - BENEFITS Totals:	167,420.00	184,245	161,484
	530 - SUPPLIES			
100-403-53100	OFFICE SUPPLIES & REPAIRS	5,876.24	10,000	10,000
	530 - SUPPLIES Totals:	5,876.24	10,000	10,000
	540 - OTHER SERVICES AND CHARGES			
100-403-54270	CONFERENCES AND DUES	3,366.44	3,000	5,500
100-403-54360	RENTALS MICROFILMING & INDEXING	45,113.00	76,000	76,000
100-403-54620	COPY MACHINE RENTALS & SUPPLIES	2,262.86	2,500	-
100-403-54990	MISCELLANEOUS	-	250	250
	540 - OTHER SERVICES AND CHARGES Totals:	50,742.30	81,750	81,750
	550 - CAPITAL OUTLAY			
100-403-55270	FURNITURE & EQUIPMENT	-	8,128	8,128
	550 - CAPITAL OUTLAY Totals:	-	8,128	8,128
	403 - COUNTY CLERK Totals:	454,724.54	514,181	505,289

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

<u>Account Number</u>	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
405 - VETERANS SERVICE OFFICE				
	510 - PERSONNEL SERVICES			
100-405-51020	APPOINTED OFFICIAL	48,445.00	48,445	51,352
100-405-51050	SECRETARIES	38,776.00	39,693	-
510 - PERSONNEL SERVICES Totals:		87,221.00	88,138	51,352
	520 - BENEFITS			
100-405-52010	SOCIAL SECURITY TAXES	6,516.76	6,743	3,929
100-405-52020	GROUP MEDICAL & LIFE INSURANCE	29,295.80	32,410	16,680
100-405-52030	RETIREMENT & DEATH BENEFITS	20,819.33	21,030	5,649
100-405-52040	WORKERS COMPENSATION	157.00	2,645	1,541
100-405-52060	UNEMPLOYMENT INSURANCE	113.22	441	257
100-405-52070	OTHER POST EMPLOYMENT BENEFITS	8,722.18	8,814	5,136
520 - BENEFITS Totals:		65,624.29	72,083	33,192
	530 - SUPPLIES			
100-405-53100	OFFICE SUPPLIES & REPAIRS	317.32	1,000	1,000
530 - SUPPLIES Totals:		317.32	1,000	1,000
	540 - OTHER SERVICES AND CHARGES			
100-405-54270	CONFERENCES AND DUES	800.39	1,600	2,000
100-405-54860	PROGRAMMING & COMPUTER SERVICES	90.99	-	-
100-405-54990	MISCELLANEOUS	65.96	-	200
540 - OTHER SERVICES AND CHARGES Totals:		957.34	1,600	2,200
	550 - CAPITAL OUTLAY			
100-405-55270	FURNITURE & EQUIPMENT	780.62	250	250
550 - CAPITAL OUTLAY Totals:		780.62	250	250
405 - VETERANS SERVICE OFFICE Totals:		154,900.57	163,071	87,994

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
407 - AIRPORT				
	510 - PERSONNEL SERVICES			
100-407-51160	AIRPORT MANAGER	49,820.73	49,632	52,618
	510 - PERSONNEL SERVICES Totals:	49,820.73	49,632	52,618
	520 - BENEFITS			
100-407-52010	SOCIAL SECURITY TAXES	3,711.85	3,797	4,026
100-407-52020	GROUP MEDICAL & LIFE INSURANCE	14,647.90	16,205	16,680
100-407-52030	RETIREMENT & DEATH BENEFITS	11,892.19	11,843	5,788
100-407-52040	WORKERS COMPENSATION	447.04	1,489	1,579
100-407-52060	UNEMPLOYMENT INSURANCE	64.71	249	264
100-407-52070	OTHER POST EMPLOYMENT BENEFITS	4,982.07	4,964	5,262
	520 - BENEFITS Totals:	35,745.76	38,547	33,599
	530 - SUPPLIES			
100-407-53100	OFFICE SUPPLIES & REPAIRS	858.82	1,169	1,500
100-407-53560	REPAIR AND MAINTENANCE SUPPLIES	1,387.56	1,400	1,400
	530 - SUPPLIES Totals:	2,246.38	2,569	2,900
	540 - OTHER SERVICES AND CHARGES			
100-407-54150	PROFESSIONAL SERVICES	2,672.18	3,000	3,000
100-407-54200	COMMUNICATION TELEPHONE	1,371.32	2,300	2,300
100-407-54290	CONFERENCES DUES	-	1,331	2,000
100-407-54430	UTILITIES	12,598.66	15,000	15,000
100-407-54480	CONTRACTOR SERVICES	-	3,000	3,000
100-407-54540	PARTS REPAIRS GAS AND TRANS.	468.15	2,000	2,000
100-407-54610	RENTALS & LEASES	22,975.00	18,000	18,000
	540 - OTHER SERVICES AND CHARGES Totals:	40,085.31	44,631	45,300
	550 - CAPITAL OUTLAY			
100-407-55270	FURNITURE & EQUIPMENT	34,816.97	40,000	50,000
	550 - CAPITAL OUTLAY Totals:	34,816.97	40,000	50,000
	407 - AIRPORT Totals:	162,715.15	175,379	184,417

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
408 - INFORMATION TECHNOLOGY DEPARTMENT				
510 - PERSONNEL SERVICES				
100-408-51020	IT COORDINATOR	58,441.80	58,275	61,772
510 - PERSONNEL SERVICES Totals:		58,441.80	58,275	61,772
520 - BENEFITS				
100-408-52010	SOCIAL SECURITY	4,470.06	4,459	4,726
100-408-52020	GROUP MEDICAL & LIFE INSURANCE	14,647.90	16,205	16,680
100-408-52030	RETIREMENT & DEATH BENEFITS	13,949.82	13,905	6,795
100-408-52040	WORKERS COMPENSATION	103.64	1,749	1,854
100-408-52060	UNEMPLOYMENT INSURANCE	75.93	292	309
100-408-52070	OTHER POST EMPLOYMENT BENEFITS	5,844.28	5,828	6,178
520 - BENEFITS Totals:		39,091.63	42,438	36,542
530 - SUPPLIES				
100-408-53100	OFFICE SUPPLIES	-	500	500
530 - SUPPLIES Totals:		-	500	500
540 - OTHER SERVICES AND CHARGES				
100-408-54270	CONFERENCES AND DUES	-	1,000	1,300
540 - OTHER SERVICES AND CHARGES Totals:		-	1,000	1,300
550 - CAPITAL OUTLAY				
100-408-55270	FURNITURE & EQUIPMENT	1,457.51	1,300	41,111
550 - CAPITAL OUTLAY Totals:		1,457.51	1,300	41,111
408 - INFORMATION TECHNOLOGY DEPARTMENT Totals:		98,990.94	103,513	141,225

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
409 - MISC & NON DEPARTMENTAL				
	510 - PERSONNEL SERVICES			
100-409-51800	BENEFITS TERMINATION PAY	7,467.77	6,000	6,000
100-409-51910	LONGEVITY	-	95,000	95,000
	510 - PERSONNEL SERVICES Totals:	7,467.77	101,000	101,000
	520 - BENEFITS			
100-409-52010	SOCIAL SECURITY TAXES	560.38	7,600	7,600
100-409-52020	GROUP MEDICAL & LIFE INSURANCE	-	20,480	22,000
100-409-52030	RETIREMENT & DEATH BENEFITS	1,782.54	25,000	25,000
100-409-52040	WORKERS COMPENSATION	25.32	4,500	4,500
100-409-52060	UNEMPLOYMENT INSURANCE	4,982.47	5,000	5,000
100-409-52070	OTHER POST EMPLOYMENT BENEFITS	746.80	600	600
100-409-52130	OPTIONAL RETIREMENT CONTRIBUTION	500,000.00	500,000	500,000
100-409-52140	RETIREE MEDICAL INS TRUST CONTRIB	721,293.00	872,000	872,000
	520 - BENEFITS Totals:	1,229,390.51	1,435,180	1,436,700
	540 - OTHER SERVICES AND CHARGES			
100-409-54010	OUTSIDE AUDIT	60,150.00	90,000	110,000
100-409-54060	APPRAISAL DISTRICT	205,522.52	300,000	360,000
100-409-54070	ECONOMIC DEVELOPMENT/ CHAMBER OF	42,795.53	15,560	15,560
100-409-54071	ECONOMIC DEVELOPMENT MATCH (ETEDD)	4,909.55	3,900	3,900
100-409-54080	CONTINGENCY	-	421,374	1,000,000
100-409-54101	COMPUTER SERVICES & SUPPLIES	738,720.38	1,195,000	800,000
100-409-54110	DUES MEMBERSHIP & FEES STATE & NA	7,385.14	10,000	10,000
100-409-54120	INSURANCE/ LIAB. FIRE ETC.	409,426.45	445,500	475,000
100-409-54150	PROFESSIONAL SERVICES	51,783.45	76,000	76,000
100-409-54200	COMMUNICATION TELEPHONE	59,875.65	62,300	65,000
100-409-54300	ADVERTISING & PUBLICATIONS	12,449.20	12,000	12,000
100-409-54420	POSTAGE	39,143.82	45,000	66,000
100-409-54490	PHYSICALS & DRUG SCREEN TESTING	5,891.00	6,000	6,000
100-409-54550	SOIL & CONSERVATION DIST. CONTRAC	3,500.00	3,500	3,500
100-409-54620	COPY MACHINE RENTALS & SUPPLIES	24,643.35	24,000	30,000
100-409-54870	ANIMAL CONTROL	112,818.30	113,110	117,000
100-409-54900	HISTORICAL MARKERS	-	1,000	1,000
100-409-54910	HISTORICAL COMMISSION	3,470.77	6,564	20,000
100-409-54940	LOSS CONTROL	-	500	500
100-409-54990	MISCELLANEOUS	2,808.94	4,500	4,500
	540 - OTHER SERVICES AND CHARGES Totals:	1,785,294.05	2,835,808	3,175,960
	550 - CAPITAL OUTLAY			
100-409-55270	FURNITURE & EQUIPMENT	19,135.18	27,000	27,000
100-409-55450	TRANSFER TO CONSTRUCTION FUND	-	496,500	1,000,000
	550 - CAPITAL OUTLAY Totals:	19,135.18	523,500	1,027,000
	409 - MISC & NON DEPARTMENTAL Totals:	3,041,287.51	4,895,488	5,740,660

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

<u>Account Number</u>	<u>Account Name</u>	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
426 - COUNTY COURT AT LAW				
	510 - PERSONNEL SERVICES			
100-426-51010	ELECTED OFFICIALS	175,000.00	175,000	199,000
100-426-51100	COURT REPORTER	74,096.00	74,096	78,542
100-426-51180	COURT COORDINATOR	49,457.00	49,457	52,425
	510 - PERSONNEL SERVICES Totals:	298,553.00	298,553	329,967
	520 - BENEFITS			
100-426-52010	SOCIAL SECURITY TAXES	20,306.82	22,840	25,244
100-426-52020	GROUP MEDICAL & LIFE INSURANCE	43,934.10	48,615	50,040
100-426-52030	RETIREMENT & DEATH BENEFITS	71,263.04	71,235	36,297
100-426-52040	WORKERS COMPENSATION	530.96	8,957	9,900
100-426-52060	UNEMPLOYMENT INSURANCE	160.42	618	656
100-426-52070	OTHER POST EMPLOYMENT BENEFITS	29,855.54	29,856	32,998
	520 - BENEFITS Totals:	166,050.88	182,121	155,135
	530 - SUPPLIES			
100-426-53100	OFFICE SUPPLIES & REPAIRS	2,998.25	3,000	3,000
100-426-53120	LAW BOOKS	1,499.77	5,000	5,000
	530 - SUPPLIES Totals:	4,498.02	8,000	8,000
	540 - OTHER SERVICES AND CHARGES			
100-426-54160	VISITING COURT REPORTER	800.00	2,000	2,000
100-426-54170	VISITING JUDGES	3,934.62	4,000	4,000
100-426-54200	COMMUNICATION TELEPHONE	456.18	550	550
100-426-54270	CONFERENCES AND DUES	1,511.89	2,000	2,000
100-426-54990	MISCELLANEOUS	-	210	210
	540 - OTHER SERVICES AND CHARGES Totals:	6,702.69	8,760	8,760
	550 - CAPITAL OUTLAY			
100-426-55270	FURNITURE & EQUIPMENT	3,247.43	2,500	2,500
	550 - CAPITAL OUTLAY Totals:	3,247.43	2,500	2,500
	426 - COUNTY COURT AT LAW Totals:	479,052.02	499,934	504,362

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
435 - DISTRICT COURT				
	510 - PERSONNEL SERVICES			
100-435-51010	ELECTED OFFICIALS	9,000.00	9,000	12,500
100-435-51100	COURT REPORTER	45,124.00	45,124	47,832
100-435-51180	ADMINISTRATOR/SECRETARY	40,000.00	40,000	42,400
	510 - PERSONNEL SERVICES Totals:	94,124.00	94,124	102,732
	520 - BENEFITS			
100-435-52010	SOCIAL SECURITY TAXES	6,566.07	7,201	7,861
100-435-52020	GROUP MEDICAL & LIFE INSURANCE	29,295.80	32,410	33,360
100-435-52030	RETIREMENT & DEATH BENEFITS	22,467.05	22,456	11,301
100-435-52040	WORKERS COMPENSATION	167.40	2,824	3,082
100-435-52060	UNEMPLOYMENT INSURANCE	110.76	426	452
100-435-52070	OTHER POST EMPLOYMENT BENEFITS	8,512.40	8,513	10,274
	520 - BENEFITS Totals:	67,119.48	73,830	66,330
	530 - SUPPLIES			
100-435-53100	OFFICE SUPPLIES & REPAIRS	1,146.50	4,000	4,000
100-435-53120	LAW BOOKS	2,686.59	3,500	3,500
	530 - SUPPLIES Totals:	3,833.09	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	886.20	1,500	1,500
100-435-54160	VISITING COURT REPORTER	-	5,000	5,000
100-435-54200	COMMUNICATION TELEPHONE	455.88	1,125	1,125
100-435-54270	CONFERENCES AND DUES	-	3,000	3,000
100-435-54990	MISCELLANEOUS	-	300	300
	540 - OTHER SERVICES AND CHARGES Totals:	1,342.08	12,425	12,425
	550 - CAPITAL OUTLAY			
100-435-55270	FURNITURE & EQUIPMENT	1,946.48	6,000	6,000
	550 - CAPITAL OUTLAY Totals:	1,946.48	6,000	6,000
	435 - DISTRICT COURT Totals:	168,365.13	193,879	194,987

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
450 - DISTRICT CLERK				
	510 - PERSONNEL SERVICES			
100-450-51010	ELECTED OFFICIALS	66,150.00	66,150	70,119
100-450-51040	DEPUTIES	162,539.30	163,908	173,808
	510 - PERSONNEL SERVICES Totals:	228,689.30	230,058	243,927
	520 - BENEFITS			
100-450-52010	SOCIAL SECURITY TAXES	15,796.78	17,600	18,664
100-450-52020	GROUP MEDICAL & LIFE INSURANCE	73,239.50	81,025	83,400
100-450-52030	RETIREMENT & DEATH BENEFITS	54,587.55	54,892	26,835
100-450-52040	WORKERS COMPENSATION	410.24	6,902	7,319
100-450-52060	UNEMPLOYMENT INSURANCE	211.51	820	871
100-450-52070	OTHER POST EMPLOYMENT BENEFITS	22,868.88	23,006	24,395
	520 - BENEFITS Totals:	167,114.46	184,245	161,484
	530 - SUPPLIES			
100-450-53100	OFFICE SUPPLIES & REPAIRS	10,170.36	13,000	13,000
	530 - SUPPLIES Totals:	10,170.36	13,000	13,000
	540 - OTHER SERVICES AND CHARGES			
100-450-54270	CONFERENCES AND DUES	1,343.44	2,000	2,000
100-450-54361	PRESERVATION & RESTORATION	23,589.35	35,800	35,800
100-450-54990	MISCELLANEOUS	-	300	300
	540 - OTHER SERVICES AND CHARGES Totals:	24,932.79	38,100	38,100
	550 - CAPITAL OUTLAY			
100-450-55270	FURNITURE & EQUIPMENT	3,644.21	5,628	5,628
	550 - CAPITAL OUTLAY Totals:	3,644.21	5,628	5,628
	450 - DISTRICT CLERK Totals:	434,551.12	471,031	462,139

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
455 - JUSTICE OF THE PEACE PCT 1 & 4				
	510 - PERSONNEL SERVICES			
100-455-51010	ELECTED OFFICIALS	66,150.00	66,150	70,119
100-455-51050	SECRETARIES	79,689.92	79,386	84,190
	510 - PERSONNEL SERVICES Totals:	145,839.92	145,536	154,309
	520 - BENEFITS			
100-455-52010	SOCIAL SECURITY TAXES	10,874.30	11,134	11,807
100-455-52020	GROUP MEDICAL & LIFE INSURANCE	42,731.09	48,615	50,040
100-455-52030	RETIREMENT & DEATH BENEFITS	34,811.42	34,725	16,976
100-455-52040	WORKERS COMPENSATION	259.36	4,367	4,630
100-455-52060	UNEMPLOYMENT INSURANCE	103.76	397	422
100-455-52070	OTHER POST EMPLOYMENT BENEFITS	14,583.93	14,554	15,432
	520 - BENEFITS Totals:	103,363.86	113,792	99,307
	530 - SUPPLIES			
100-455-53100	OFFICE SUPPLIES & REPAIRS	3,374.40	4,000	4,000
	530 - SUPPLIES Totals:	3,374.40	4,000	4,000
	540 - OTHER SERVICES AND CHARGES			
100-455-54150	PROFESSIONAL SERVICES	27,742.45	30,000	15,000
100-455-54260	TRAVEL	1,656.24	2,000	2,000
100-455-54270	CONFERENCES AND DUES	1,607.61	4,000	4,000
100-455-54990	MISCELLANEOUS	-	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	31,006.30	36,200	21,200
	550 - CAPITAL OUTLAY			
100-455-55270	FURNITURE & EQUIPMENT	123.37	3,000	3,000
	550 - CAPITAL OUTLAY Totals:	123.37	3,000	3,000
	455 - JUSTICE OF THE PEACE PCT 1 & 4 Totals:	283,707.85	302,528	281,816

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
457 - JUSTICE OF THE PEACE PCT 2 & 3				
	510 - PERSONNEL SERVICES			
100-457-51010	ELECTED OFFICIALS	66,150.00	66,150	70,119
100-457-51050	SECRETARIES	79,689.92	79,386	84,190
	510 - PERSONNEL SERVICES Totals:	145,839.92	145,536	154,309
	520 - BENEFITS			
100-457-52010	SOCIAL SECURITY TAXES	10,802.69	11,134	11,807
100-457-52020	GROUP MEDICAL & LIFE INSURANCE	43,934.10	48,615	50,040
100-457-52030	RETIREMENT & DEATH BENEFITS	34,811.40	34,725	16,976
100-457-52040	WORKERS COMPENSATION	241.24	4,367	4,630
100-457-52060	UNEMPLOYMENT INSURANCE	103.75	397	422
100-457-52070	OTHER POST EMPLOYMENT BENEFITS	14,583.92	14,554	15,432
	520 - BENEFITS Totals:	104,477.10	113,792	99,307
	530 - SUPPLIES			
100-457-53100	OFFICE SUPPLIES & REPAIRS	2,586.45	5,808	6,000
	530 - SUPPLIES Totals:	2,586.45	5,808	6,000
	540 - OTHER SERVICES AND CHARGES			
100-457-54150	PROFESSIONAL SERVICES	25,681.19	30,000	15,000
100-457-54200	COMMUNICATION TELEPHONE	482.65	600	600
100-457-54260	TRAVEL	839.05	2,000	2,000
100-457-54270	CONFERENCES AND DUES	848.54	4,000	4,000
100-457-54990	MISCELLANEOUS	-	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	27,851.43	36,800	21,800
	550 - CAPITAL OUTLAY			
100-457-55270	FURNITURE & EQUIPMENT	3,907.25	1,192	1,000
	550 - CAPITAL OUTLAY Totals:	3,907.25	1,192	1,000
	457 - JUSTICE OF THE PEACE PCT 2 & 3 Totals:	284,662.15	303,128	282,416

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
465 - JUDICIAL				
	510 - PERSONNEL SERVICES			
100-465-51300	BAILIFF AND SECURITY	151,739.07	203,437	213,204
	510 - PERSONNEL SERVICES Totals:	151,739.07	203,437	213,204
	520 - BENEFITS			
100-465-52010	SOCIAL SECURITY TAXES	10,565.56	15,563	16,312
100-465-52020	GROUP MEDICAL & LIFE INSURANCE	34,242.82	48,615	50,040
100-465-52030	RETIREMENT & DEATH BENEFITS	36,219.29	48,540	23,454
100-465-52040	WORKERS COMPENSATION	1,662.52	6,188	6,397
100-465-52060	UNEMPLOYMENT INSURANCE	197.04	1,018	1,068
100-465-52070	OTHER POST EMPLOYMENT BENEFITS	13,650.56	16,335	17,070
	520 - BENEFITS Totals:	96,537.79	136,259	114,341
	540 - OTHER SERVICES AND CHARGES			
100-465-54140	JURORS DISTRICT & COUNTY	16,038.64	30,000	30,000
100-465-54200	COMMUNICATION TELEPHONE	1,343.43	1,700	1,700
100-465-54270	CONFERENCES AND DUES	-	716	800
100-465-54990	MISCELLANEOUS	-	100	100
	540 - OTHER SERVICES AND CHARGES Totals:	17,382.07	32,516	32,600
	465 - JUDICIAL Totals:	265,658.93	372,212	360,145

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

<u>Account Number</u>	<u>Account Name</u>	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
477 - CRIMINAL DISTRICT ATTORNEY				
	510 - PERSONNEL SERVICES			
100-477-51010	ELECTED OFFICIALS	18,000.00	18,000	25,000
100-477-51020	APPOINTED OFFICIALS	94,500.00	179,500	190,270
100-477-51030	ADMINISTRATIVE ASSISTANT	50,744.16	50,551	53,599
100-477-51050	SECRETARIES	119,534.89	119,079	126,285
100-477-51640	COURT COORDINATOR	40,157.00	40,157	42,568
	510 - PERSONNEL SERVICES Totals:	322,936.05	407,287	437,722
	520 - BENEFITS			
100-477-52010	SOCIAL SECURITY TAXES	25,977.45	33,748	39,196
100-477-52020	GROUP MEDICAL & LIFE INSURANCE	87,877.80	113,435	116,760
100-477-52030	RETIREMENT & DEATH BENEFITS	85,124.61	105,258	56,352
100-477-52040	WORKERS COMPENSATION	634.20	13,235	25,616
100-477-52060	UNEMPLOYMENT INSURANCE	439.99	2,116	1,543
100-477-52070	OTHER POST EMPLOYMENT BENEFITS	33,862.33	42,315	51,228
	520 - BENEFITS Totals:	233,916.38	310,107	290,695
	530 - SUPPLIES			
100-477-53100	OFFICE SUPPLIES & REPAIRS	5,619.76	7,000	7,000
100-477-53120	LAW BOOKS	6,013.10	11,000	11,000
	530 - SUPPLIES Totals:	11,632.86	18,000	18,000
	540 - OTHER SERVICES AND CHARGES			
100-477-54120	INSURANCE	3,847.00	4,000	4,000
100-477-54150	PROFESSIONAL SERVICES	21,997.50	75,120	81,000
100-477-54180	WITNESS EXPENSE	1,000.00	40,000	40,000
100-477-54200	COMMUNICATION TELEPHONE	518.65	2,000	2,000
100-477-54270	CONFERENCES AND DUES	3,859.64	5,000	8,000
100-477-54492	LAW ENFORCEMENT OFFICER STANDARD	-	1,000	1,000
100-477-54990	MISCELLANEOUS	16.00	6,380	500
	540 - OTHER SERVICES AND CHARGES Totals:	31,238.79	133,500	136,500
	550 - CAPITAL OUTLAY			
100-477-55270	FURNITURE & EQUIPMENT	3,667.25	3,000	3,000
	550 - CAPITAL OUTLAY Totals:	3,667.25	3,000	3,000
	477 - CRIMINAL DISTRICT ATTORNEY Totals:	603,391.33	871,894	885,917

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
478 - LAWSUITS VS COUNTY				
	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
478 - LAWSUITS VS COUNTY Totals:		-	11,000	11,000

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
490 - ELECTIONS				
	510 - PERSONNEL SERVICES			
100-490-51501	ELECTIONS	29,445.80	24,000	35,000
	510 - PERSONNEL SERVICES Totals:	29,445.80	24,000	35,000
	520 - BENEFITS			
100-490-52010	SOCIAL SECURITY TAXES	446.23	1,837	2,678
100-490-52040	WORKERS COMPENSATION	42.68	200	200
	520 - BENEFITS Totals:	488.91	2,037	2,878
	530 - SUPPLIES			
100-490-53100	OFFICE SUPPLIES & REPAIRS	2,419.28	3,034	3,034
	530 - SUPPLIES Totals:	2,419.28	3,034	3,034
	540 - OTHER SERVICES AND CHARGES			
100-490-54081	POLLING PLACE RENTAL	2,800.00	3,000	3,000
100-490-54150	PROFESSIONAL SERVICES	32,958.39	40,000	40,000
100-490-54400	HARDWARE MAINTENANCE	22,756.75	27,420	27,420
	540 - OTHER SERVICES AND CHARGES Totals:	58,515.14	70,420	70,420
	550 - CAPITAL OUTLAY			
100-490-55270	FURNITURE & EQUIPMENT	6,037.75	50	50
	550 - CAPITAL OUTLAY Totals:	6,037.75	50	50
	490 - ELECTIONS Totals:	96,906.88	99,541	111,382

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
491 - ELECTIONS ADMINISTRATION				
	510 - PERSONNEL SERVICES			
100-491-51020	APPOINTED OFFICIAL	51,527.96	48,526	51,449
100-491-51040	DEPUTIES	40,104.45	39,693	42,095
	510 - PERSONNEL SERVICES Totals:	91,632.41	88,219	93,544
	520 - BENEFITS			
100-491-52010	SOCIAL SECURITY TAXES	6,598.30	6,749	7,157
100-491-52020	GROUP MEDICAL & LIFE INSURANCE	29,295.80	32,410	33,360
100-491-52030	RETIREMENT & DEATH BENEFITS	21,872.38	21,049	10,291
100-491-52040	WORKERS COMPENSATION	157.48	2,647	2,807
100-491-52060	UNEMPLOYMENT INSURANCE	119.24	442	469
100-491-52070	OTHER POST EMPLOYMENT BENEFITS	9,163.26	8,822	9,355
	520 - BENEFITS Totals:	67,206.46	72,119	63,439
	530 - SUPPLIES			
100-491-53100	OFFICE SUPPLIES & REPAIRS	1,879.09	2,500	2,500
	530 - SUPPLIES Totals:	1,879.09	2,500	2,500
	540 - OTHER SERVICES AND CHARGES			
100-491-54200	COMMUNICATION TELEPHONE	1,109.63	2,000	2,000
100-491-54270	CONFERENCES AND DUES	3,564.83	6,860	3,600
100-491-54990	MISCELLANEOUS	-	158	355
	540 - OTHER SERVICES AND CHARGES Totals:	4,674.46	9,018	5,955
	550 - CAPITAL OUTLAY			
100-491-55270	FURNITURE & EQUIPMENT	2,220.03	247	50
	550 - CAPITAL OUTLAY Totals:	2,220.03	247	50
	491 - ELECTIONS ADMINISTRATION Totals:	167,612.45	172,103	165,488

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
495 - COUNTY AUDITOR				
	510 - PERSONNEL SERVICES			
100-495-51020	APPOINTED OFFICIAL	80,850.00	80,850	85,701
100-495-51031	AUDITOR ASSISTANTS	141,960.00	141,960	106,318
	510 - PERSONNEL SERVICES Totals:	222,810.00	222,810	192,019
	520 - BENEFITS			
100-495-52010	SOCIAL SECURITY TAXES	16,111.27	17,045	14,691
100-495-52020	GROUP MEDICAL & LIFE INSURANCE	58,591.60	64,820	50,040
100-495-52030	RETIREMENT & DEATH BENEFITS	53,184.43	53,163	21,124
100-495-52040	WORKERS COMPENSATION	396.24	6,685	5,762
100-495-52060	UNEMPLOYMENT INSURANCE	289.64	1,115	961
100-495-52070	OTHER POST EMPLOYMENT BENEFITS	22,280.70	22,281	19,203
	520 - BENEFITS Totals:	150,853.88	165,109	111,781
	530 - SUPPLIES			
100-495-53100	OFFICE SUPPLIES & REPAIRS	2,507.61	2,400	2,400
	530 - SUPPLIES Totals:	2,507.61	2,400	2,400
	540 - OTHER SERVICES AND CHARGES			
100-495-54150	PROFESSIONAL SERVICES	-	400	400
100-495-54200	COMMUNICATION TELEPHONE	482.65	600	600
100-495-54270	CONFERENCES AND DUES	3,769.66	5,500	5,500
100-495-54350	RE-CREATION PRINTING & BINDERY	-	1,700	1,700
100-495-54990	MISCELLANEOUS	25.99	376	376
	540 - OTHER SERVICES AND CHARGES Totals:	4,278.30	8,576	8,576
	550 - CAPITAL OUTLAY			
100-495-55270	FURNITURE & EQUIPMENT	4,312.73	3,300	3,300
	550 - CAPITAL OUTLAY Totals:	4,312.73	3,300	3,300
	495 - COUNTY AUDITOR Totals:	384,762.52	402,195	318,076

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
497 - COUNTY TREASURER				
	510 - PERSONNEL SERVICES			
100-497-51010	ELECTED OFFICIALS	66,150.00	66,150	70,119
100-497-51040	DEPUTIES	89,981.34	84,523	89,618
	510 - PERSONNEL SERVICES Totals:	156,131.34	150,673	159,737
	520 - BENEFITS			
100-497-52010	SOCIAL SECURITY TAXES	11,603.64	11,527	12,222
100-497-52020	GROUP MEDICAL & LIFE INSURANCE	43,943.70	48,615	50,040
100-497-52030	RETIREMENT & DEATH BENEFITS	37,267.92	35,951	17,573
100-497-52040	WORKERS COMPENSATION	277.68	4,521	4,793
100-497-52060	UNEMPLOYMENT INSURANCE	117.12	423	449
100-497-52070	OTHER POST EMPLOYMENT BENEFITS	15,613.06	15,068	15,975
	520 - BENEFITS Totals:	108,823.12	116,105	101,052
	530 - SUPPLIES			
100-497-53100	OFFICE SUPPLIES & REPAIRS	1,887.82	2,800	2,800
	530 - SUPPLIES Totals:	1,887.82	2,800	2,800
	540 - OTHER SERVICES AND CHARGES			
100-497-54200	COMMUNICATION TELEPHONE	482.65	600	600
100-497-54270	CONFERENCES AND DUES	3,812.42	3,200	3,200
100-497-54990	MISCELLANEOUS	-	200	200
	540 - OTHER SERVICES AND CHARGES Totals:	4,295.07	4,000	4,000
	550 - CAPITAL OUTLAY			
100-497-55270	FURNITURE & EQUIPMENT	-	2,000	2,000
	550 - CAPITAL OUTLAY Totals:	-	2,000	2,000
	497 - COUNTY TREASURER Totals:	271,137.35	275,578	269,589

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

<u>Account Number</u>	<u>Account Name</u>	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
499 - TAX COLLECTOR AND ASSESSOR				
	510 - PERSONNEL SERVICES			
100-499-51010	ELECTED OFFICIALS	66,150.00	66,150	70,119
100-499-51040	DEPUTIES	287,658.53	288,813	306,274
100-499-51092	PART TIME	23,607.01	29,656	31,450
	510 - PERSONNEL SERVICES Totals:	377,415.54	384,619	407,843
	520 - BENEFITS			
100-499-52010	SOCIAL SECURITY TAXES	27,294.74	29,424	31,206
100-499-52020	GROUP MEDICAL & LIFE INSURANCE	117,183.20	129,640	133,440
100-499-52030	RETIREMENT & DEATH BENEFITS	90,087.99	91,770	44,868
100-499-52040	WORKERS COMPENSATION	683.44	11,539	12,238
100-499-52060	UNEMPLOYMENT INSURANCE	404.87	1,593	1,693
100-499-52070	OTHER POST EMPLOYMENT BENEFITS	35,380.81	38,462	37,643
	520 - BENEFITS Totals:	271,035.05	302,428	261,088
	530 - SUPPLIES			
100-499-53100	OFFICE SUPPLIES & REPAIRS	2,278.07	3,925	3,925
	530 - SUPPLIES Totals:	2,278.07	3,925	3,925
	540 - OTHER SERVICES AND CHARGES			
100-499-54150	PROFESSIONAL SERVICES	1,421.00	2,000	2,000
100-499-54270	CONFERENCES AND DUES	4,058.86	6,500	6,500
100-499-54990	MISCELLANEOUS	75.00	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	5,554.86	9,000	9,000
	550 - CAPITAL OUTLAY			
100-499-55270	FURNITURE & EQUIPMENT	3,453.86	50	50
	550 - CAPITAL OUTLAY Totals:	3,453.86	50	50
	499 - TAX COLLECTOR AND ASSESSOR Totals:	659,737.38	700,022	681,906

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
510 - BUILDING MAINTENANCE				
	510 - PERSONNEL SERVICES			
100-510-51020	APPOINTED OFFICIAL	54,000.00	54,000	57,240
100-510-51650	TRAVEL ALLOWANCE APPOINTED OFFICI	1,500.00	1,500	1,500
	510 - PERSONNEL SERVICES Totals:	55,500.00	55,500	58,740
	520 - BENEFITS			
100-510-52010	SOCIAL SECURITY TAXES	4,179.32	4,246	4,494
100-510-52020	GROUP MEDICAL & LIFE INSURANCE	14,647.90	16,205	16,680
100-510-52030	RETIREMENT & DEATH BENEFITS	13,247.61	13,243	6,462
100-510-52040	WORKERS COMPENSATION	1,441.28	1,665	1,763
100-510-52060	UNEMPLOYMENT INSURANCE	72.03	278	295
100-510-52070	OTHER POST EMPLOYMENT BENEFITS	5,549.98	5,550	5,874
	520 - BENEFITS Totals:	39,138.12	41,187	35,568
	530 - SUPPLIES			
100-510-53050	S.W.E.A.T SUPPLIES	3,145.17	5,000	5,000
100-510-53350	OPERATING SUPPLIES	27,504.19	47,515	50,000
100-510-53560	REPAIR AND MAINTENANCE SUPPLIES	2,570.88	19,420	19,420
	530 - SUPPLIES Totals:	33,220.24	71,935	74,420
	540 - OTHER SERVICES AND CHARGES			
100-510-54150	PROFESSIONAL SERVICES	136,548.51	134,285	130,000
100-510-54200	COMMUNICATION TELEPHONE	557.65	1,000	1,000
100-510-54430	UTILITIES	83,976.19	98,974	100,000
100-510-54570	REPAIRS AND RENOVATIONS	96,598.40	146,131	170,000
100-510-54990	MISCELLANEOUS	-	156	156
	540 - OTHER SERVICES AND CHARGES Totals:	317,680.75	380,546	401,156
	550 - CAPITAL OUTLAY			
100-510-55270	FURNITURE & EQUIPMENT	298,980.87	780,035	10,000
100-510-55320	CONSTRUCTION	1,778,048.03	1,279,216	800,000
	550 - CAPITAL OUTLAY Totals:	2,077,028.90	2,059,251	810,000
	510 - BUILDING MAINTENANCE Totals:	2,522,568.01	2,608,419	1,379,884

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
543 - FIRE PROTECTION				
	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
543 - FIRE PROTECTION Totals:		18,000.00	18,000	18,000

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

<u>Account Number</u>	<u>Account Name</u>	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
560 - SHERIFF				
	510 - PERSONNEL SERVICES			
100-560-51010	ELECTED OFFICIALS	66,150.00	66,150	66,150
100-560-51041	DEPUTIES & PATROL	1,255,811.90	1,356,085	1,407,314
100-560-51042	LICENSE & WEIGHTS	-	-	60,931
100-560-51212	COMMUNICATION OFFICERS	315,824.26	358,840	380,480
100-560-51214	ADMINISTRATIVE ASSISTANTS	131,263.10	130,041	137,872
100-560-51500	CHIEF DEPUTY	63,499.00	63,499	67,309
100-560-51510	CRIMINAL INVESTIGATOR	284,043.91	293,876	311,520
100-560-51660	CAPTAIN	61,583.00	61,583	65,278
100-560-51800	BENEFITS TERMINATION PAY	26,289.37	15,000	15,000
100-560-51900	OVERTIME HOLIDAY UNIFORM	129,187.47	141,219	147,708
	510 - PERSONNEL SERVICES Totals:	2,333,652.01	2,486,293	2,659,562
	520 - BENEFITS			
100-560-52010	SOCIAL SECURITY TAXES	173,581.58	190,203	203,476
100-560-52020	GROUP MEDICAL & LIFE INSURANCE	618,828.92	688,531	717,240
100-560-52030	RETIREMENT & DEATH BENEFITS	557,028.68	593,230	292,570
100-560-52040	WORKERS COMPENSATION	50,000.00	77,413	79,814
100-560-52060	UNEMPLOYMENT INSURANCE	2,948.51	11,994	12,993
100-560-52070	OTHER POST EMPLOYMENT BENEFITS	233,366.00	248,630	265,983
	520 - BENEFITS Totals:	1,635,753.69	1,810,001	1,572,076
	530 - SUPPLIES			
100-560-53100	OFFICE SUPPLIES & REPAIRS	24,475.39	24,500	24,500
100-560-53560	REPAIR AND MAINTENANCE SUPPLIES	2,788.78	3,000	3,000
100-560-53920	UNIFORMS	4,454.40	36,724	10,000
	530 - SUPPLIES Totals:	31,718.57	64,224	37,500
	540 - OTHER SERVICES AND CHARGES			
100-560-54090	K/9 EXPENSE	826.92	3,000	3,000
100-560-54200	COMMUNICATION TELEPHONE	15,614.69	19,914	23,000
100-560-54270	CONFERENCES AND DUES	22,716.75	23,000	23,000
100-560-54320	CRIMINAL INVESTIGATION	7,256.20	18,950	10,000
100-560-54330	911 SUPPLIES REPAIRS ETC.	1,761.64	2,000	2,000
100-560-54430	UTILITIES	23,551.91	26,000	26,000
100-560-54492	LAW ENFORCEMENT OFFICER STANDARD	3,953.00	4,000	4,000
100-560-54540	PARTS REPAIRS GAS AND TRANS. E	223,360.09	273,276	300,000
100-560-54870	ANIMAL CONTROL	705.87	12,000	12,000
100-560-54990	MISCELLANEOUS	1,865.77	5,800	5,800
	540 - OTHER SERVICES AND CHARGES Totals:	301,612.84	387,940	408,800
	550 - CAPITAL OUTLAY			
100-560-55270	FURNITURE & EQUIPMENT	330,984.64	241,050	250,000
	550 - CAPITAL OUTLAY Totals:	330,984.64	241,050	250,000
	560 - SHERIFF Totals:	4,633,721.75	4,989,508	4,927,938

2026 SHERIFF DEPARTMENT GENERAL FUND PERSONNEL DETAIL

		HOURLY RATE		SALARY/WAGES		HOLIDAY PAY		UNIFORM ALLOWANCE		TOTAL
SHERIFF			\$	66,150					\$	66,150
*PATROL LIEUTENANT	1 @ \$63,592 2236 HRS PER YEAR	\$ 28.44	\$	63,592	\$ 3,413	\$	240	\$		67,245
*PATROL SERGEANT	5 @ \$61,579 2236 HRS PER YEAR	\$ 27.54	\$	307,895	\$ 16,530	\$	1,200	\$		325,625
*PATROL DEPUTIES	16 @ \$60,931 2236 HRS PER YEAR	\$ 27.25	\$	974,896	\$ 52,320	\$	3,840	\$		1,031,056
*LICENSE & WEIGHTS DEPUTY	1 @ \$60,931 2236 HRS PER YEAR	\$ 27.25	\$	60,931	\$ 3,270	\$	240	\$		64,441
*COURHOUSE SECURITY OFFICER	1 @ \$60,931 2236 HRS PER YEAR	\$ 27.25	\$	60,931	\$ 3,270	\$	240	\$		64,441
*DEPUTIES & PATROL OFFICERS									\$	1,552,808
ADMINISTRATIVE ASSISTANTS	1 @\$43,159 2088 HRS PER YEAR	\$ 21.27	\$	44,412					\$	44,412
	2 @\$46,730 2088 HRS PER YEAR	\$ 22.38	\$	93,460					\$	93,460
									\$	137,872
**COMMUNICATION OFFICERS	8 @ \$47,560 2236 HRS PER YEAR	\$ 21.27	\$	380,480	\$ 20,424				\$	400,904
CHIEF DEPUTY			\$	67,309					\$	67,309
*CRIMINAL INVESTIGATOR LIEUTENANT	1 @ \$63,592 2236 HRS PER YEAR	\$ 28.44	\$	63,592	\$ 3,413				\$	67,005
*CRIMINAL INVESTIGATORS	4 @ \$61,982 2236 HRS PER YEAR	\$ 27.72	\$	247,928	\$ 13,308				\$	261,236
CAPTAIN			\$	65,278					\$	65,278
			\$	2,496,854	\$ 115,948	\$	5,760		\$	2,618,562
BENEFITS TERMINATION PAY									\$	15,000
OVERTIME PAY									\$	26,000
GRAND TOTAL									\$	2,659,562

*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
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
570 - CORRECTIONS / JAIL				
	510 - PERSONNEL SERVICES			
100-570-51200	DETENTION OFFICERS	990,036.18	1,105,504	1,172,225
100-570-51800	BENEFITS TERMINATION PAY	35,239.35	15,000	15,000
100-570-51900	OVERTIME HOLIDAY UNIFORM	59,410.63	66,063	68,679
510 - PERSONNEL SERVICES Totals:		1,084,686.16	1,186,567	1,255,904
	520 - BENEFITS			
100-570-52010	SOCIAL SECURITY TAXES	81,548.23	90,773	96,088
100-570-52020	GROUP MEDICAL & LIFE INSURANCE	318,636.55	388,920	400,320
100-570-52030	RETIREMENT & DEATH BENEFITS	258,908.68	283,115	138,157
100-570-52040	WORKERS COMPENSATION	27,213.00	35,597	37,684
100-570-52060	UNEMPLOYMENT INSURANCE	1,410.16	5,933	6,288
100-570-52070	OTHER POST EMPLOYMENT BENEFITS	108,468.81	118,567	125,609
520 - BENEFITS Totals:		796,185.43	922,905	804,146
	530 - SUPPLIES			
100-570-53010	CLOTHING & BEDDING	2,679.96	7,200	7,200
100-570-53020	JAIL LAUNDRY	279.42	3,000	3,000
100-570-53100	OFFICE SUPPLIES & REPAIRS	2,757.86	3,000	3,000
100-570-53560	REPAIR AND MAINTENANCE SUPPLIES	33,936.73	30,000	30,000
100-570-53920	UNIFORMS	5,866.90	8,000	8,000
100-570-53930	MISCELLANEOUS SUPPLIES	49,888.24	50,000	50,000
530 - SUPPLIES Totals:		95,409.11	101,200	101,200
	540 - OTHER SERVICES AND CHARGES			
100-570-54050	MEDICAL PRISONERS	188,666.12	200,000	200,000
100-570-54082	JAIL BOARD-PRISONERS FOOD ETC.	208,280.03	210,000	210,000
100-570-54200	COMMUNICATION TELEPHONE	1,821.40	2,000	2,000
100-570-54430	UTILITIES	96,824.05	100,000	100,000
100-570-54570	REPAIRS AND RENOVATIONS	93,677.64	60,000	60,000
100-570-54630	RENTALS	-	2,000	2,000
100-570-54990	MISCELLANEOUS	2,239.73	3,500	3,500
540 - OTHER SERVICES AND CHARGES Totals:		591,508.97	577,500	577,500
	550 - CAPITAL OUTLAY			
100-570-55270	FURNITURE & EQUIPMENT	64,217.84	6,000	220,000
550 - CAPITAL OUTLAY Totals:		64,217.84	6,000	220,000
570 - CORRECTIONS / JAIL Totals:		2,632,007.51	2,794,172	2,958,750

2026 PANOLA COUNTY CORRECTION/JAIL GENERAL FUND PERSONNEL SERVICES DETAIL

	HOURLY RATE	SALARY/WAGES	HOLIDAY PAY	UNIFORM ALLOWANCE	TOTAL
JAIL ADMINISTRATOR	\$ 28.44	\$ 63,592	\$ 3,413	240	\$ 67,245
ASSISTANT JAIL ADMINISTRATOR(2)	\$ 27.25	\$ 121,862	\$ 6,540	480	\$ 128,882
DETENTION DEPUTY-TRANSPORT	\$ 27.25	\$ 60,931	\$ 3,270	240	\$ 64,441
DETENTION CORPORAL (4)	\$ 22.01	\$ 196,858	\$ 10,566	960	\$ 208,384
SENIOR DETENTION OFFICER (3)	\$ 21.27	\$ 142,680	\$ 7,659	720	\$ 151,059
DETENTION OFFICER (13)	\$ 20.17	\$ 586,302	\$ 31,471	3120	\$ 620,893
TOTALS		\$ 1,172,225	\$ 62,919	\$ 5,760	\$ 1,240,904
BENEFITS TERMINATION PAY					\$ 15,000
GRAND TOTAL					<u>\$ 1,255,904</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
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
575 - EMERGENCY MANAGEMENT				
	510 - PERSONNEL SERVICES			
100-575-51020	EMG MGT COOR/FIRE MARSHAL	63,000.00	63,000	66,780
100-575-51162	COORDINATORS	46,719.84	46,542	49,340
	510 - PERSONNEL SERVICES Totals:	109,719.84	109,542	116,120
	520 - BENEFITS			
100-575-52010	SOCIAL SECURITY TAXES	7,740.83	8,380	8,884
100-575-52020	GROUP MEDICAL & LIFE INSURANCE	29,295.80	32,410	33,360
100-575-52030	RETIREMENT & DEATH BENEFITS	26,189.69	26,137	12,774
100-575-52040	WORKERS COMPENSATION	1,312.36	3,287	3,485
100-575-52060	UNEMPLOYMENT INSURANCE	142.68	548	581
100-575-52070	OTHER POST EMPLOYMENT BENEFITS	10,972.03	10,955	11,612
	520 - BENEFITS Totals:	75,653.39	81,717	70,696
	530 - SUPPLIES			
100-575-53100	OFFICE SUPPLIES & REPAIRS	1,079.44	2,000	2,000
100-575-53560	PARTS REPAIR & MAINTENANCE	7,492.74	12,000	12,000
	530 - SUPPLIES Totals:	8,572.18	14,000	14,000
	540 - OTHER SERVICES AND CHARGES			
100-575-54200	COMMUNICATION TELEPHONE	1,661.12	1,800	1,800
100-575-54270	CONFERENCES AND DUES	245.00	3,000	3,000
100-575-54990	MISCELLANEOUS	-	1,000	1,000
	540 - OTHER SERVICES AND CHARGES Totals:	1,906.12	5,800	5,800
	550 - CAPITAL OUTLAY			
100-575-55270	FURNITURE & EQUIPMENT	6,903.72	20,000	20,000
	550 - CAPITAL OUTLAY Totals:	6,903.72	20,000	20,000
	575 - EMERGENCY MANAGEMENT Totals:	202,755.25	231,059	226,616

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

<u>Account Number</u>	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
580 - HIGHWAY PATROL				
	510 - PERSONNEL SERVICES			
100-580-51050	SECRETARIES	39,787.93	39,693	42,095
	510 - PERSONNEL SERVICES Totals:	39,787.93	39,693	42,095
	520 - BENEFITS			
100-580-52010	SOCIAL SECURITY TAXES	2,747.70	3,037	3,221
100-580-52020	GROUP MEDICAL & LIFE INSURANCE	14,647.90	16,205	16,680
100-580-52030	RETIREMENT & DEATH BENEFITS	9,497.33	9,471	4,631
100-580-52040	WORKERS COMPENSATION	70.84	1,191	1,263
100-580-52060	UNEMPLOYMENT INSURANCE	51.80	199	211
100-580-52070	OTHER POST EMPLOYMENT BENEFITS	3,978.79	3,970	4,210
	520 - BENEFITS Totals:	30,994.36	34,073	30,216
	530 - SUPPLIES			
100-580-53100	OFFICE SUPPLIES & REPAIRS	1,537.99	2,000	2,000
	530 - SUPPLIES Totals:	1,537.99	2,000	2,000
	540 - OTHER SERVICES AND CHARGES			
100-580-54590	GAME WARDEN SUPPLIES	484.84	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	484.84	500	500
	550 - CAPITAL OUTLAY			
100-580-55270	FURNITURE & EQUIPMENT	3,097.22	3,000	3,000
	550 - CAPITAL OUTLAY Totals:	3,097.22	3,000	3,000
	580 - HIGHWAY PATROL Totals:	75,902.34	79,266	77,811

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
581 - CONSTABLE PCT 2 AND 3				
	510 - PERSONNEL SERVICES			
100-581-51010	ELECTED OFFICIALS	63,000.00	63,000	66,780
100-581-51041	DEPUTY	55,339.57	57,706	64,201
	510 - PERSONNEL SERVICES Totals:	118,339.57	120,706	130,981
	520 - BENEFITS			
100-581-52010	SOCIAL SECURITY TAXES	8,699.25	9,234	10,021
100-581-52020	GROUP MEDICAL & LIFE INSURANCE	29,295.80	32,410	33,360
100-581-52030	RETIREMENT & DEATH BENEFITS	28,247.23	28,801	14,409
100-581-52040	WORKERS COMPENSATION	2,391.04	3,622	3,931
100-581-52060	UNEMPLOYMENT	71.86	289	322
100-581-52070	OTHER POST EMPLOYMENT BENEFITS	11,834.05	12,071	13,099
	520 - BENEFITS Totals:	80,539.23	86,427	75,142
	530 - SUPPLIES			
100-581-53100	OFFICE SUPPLIES	1,213.55	1,760	1,760
100-581-53110	AMMUNITION FOR DEPARTMENT	1,939.63	2,000	2,000
100-581-53920	UNIFORMS	947.86	1,000	1,000
	530 - SUPPLIES Totals:	4,101.04	4,760	4,760
	540 - OTHER SERVICES AND CHARGES			
100-581-54200	COMMUNICATION TELEPHONE	965.30	2,100	2,100
100-581-54270	CONFERENCES AND DUES	933.48	2,000	2,000
100-581-54492	LAW ENFORCEMENT OFFICER STANDARD	300.00	1,000	1,000
100-581-54540	PARTS REPAIRS GAS AND TRANS EXP	14,135.35	20,000	20,000
100-581-54990	MISCELLANEOUS	983.60	500	500
	540 - OTHER SERVICES AND CHARGES Totals:	17,317.73	25,600	25,600
	550 - CAPITAL OUTLAY			
100-581-55270	FURNITURE & EQUIPMENT	71,370.61	10,000	86,500
	550 - CAPITAL OUTLAY Totals:	71,370.61	10,000	86,500
	581 - CONSTABLE PCT 2 AND 3 Totals:	291,668.18	247,493	322,983

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
585 - CONSTABLE PCT 1 & 4				
	510 - PERSONNEL SERVICES			
100-585-51010	ELECTED OFFICIALS	63,000.00	63,000	66,780
100-585-51041	DEPUTY	-	57,706	64,201
100-585-51045	PART-TIME DEPUTY	28,868.57	40,332	42,510
510 - PERSONNEL SERVICES Totals:		91,868.57	161,038	173,491
	520 - BENEFITS			
100-585-52010	SOCIAL SECURITY TAXES	6,872.88	12,320	13,274
100-585-52020	GROUP MEDICAL & LIFE INSURANCE	14,647.90	32,410	33,360
100-585-52030	RETIREMENT & DEATH BENEFITS	21,928.71	38,423	19,086
100-585-52040	WORKERS COMPENSATION	2,054.40	4,832	5,207
100-585-52060	UNEMPLOYMENT	0.67	491	535
100-585-52070	OTHER POST EMPLOYMENT BENEFITS	6,351.46	12,071	13,099
520 - BENEFITS Totals:		51,856.02	100,547	84,561
	530 - SUPPLIES			
100-585-53110	AMMUNITION FOR DEPARTMENT	1,000.34	2,000	2,000
100-585-53920	UNIFORMS	460.00	1,000	1,000
530 - SUPPLIES Totals:		1,460.34	3,000	3,000
	540 - OTHER SERVICES AND CHARGES			
100-585-54200	COMMUNICATION TELEPHONE	952.32	1,000	1,000
100-585-54270	CONFERENCES AND DUES	288.95	2,000	2,000
100-585-54490	LAW ENFORCEMENT OFFICER STANDARD	180.00	1,000	1,000
100-585-54540	PARTS REPAIRS GAS AND TRANS EXP	16,609.84	20,000	20,000
100-585-54990	MISCELLANEOUS	224.18	500	500
540 - OTHER SERVICES AND CHARGES Totals:		18,255.29	24,500	24,500
	550 - CAPITAL OUTLAY			
100-585-55270	FURNITURE & EQUIPMENT	16,827.97	10,000	10,000
550 - CAPITAL OUTLAY Totals:		16,827.97	10,000	10,000
585 - CONSTABLE PCT 1 & 4 Totals:		180,268.19	299,085	295,552

PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET

2026 PROPOSED BUDGET

<u>Account Number</u>	<u>Account Name</u>	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
595 - ENVIRONMENTAL PROTECTION				
	540 - OTHER SERVICES AND CHARGES			
100-595-54680	TRASH DISPOSAL	277,284.00	300,000	400,000
540 - OTHER SERVICES AND CHARGES Totals:		277,284.00	300,000	400,000
595 - ENVIRONMENTAL PROTECTION Totals:		277,284.00	300,000	400,000

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
646 - HEALTH AND PAUPERS CARE				
	540 - OTHER SERVICES AND CHARGES			
100-646-54051	MEDICAL INDIGENT	425.00	7,000	7,000
100-646-54600	INDIGENT HEALTH CARE	31,772.80	50,000	10,000
100-646-54750	MENTAL HEALTH/ MENTAL RETARDATION	28,000.00	34,500	28,000
100-646-54760	STATEMENT OF FACTS	140,784.57	45,287	10,000
100-646-54770	AUTOPSIES AND INQUESTS	132,470.00	80,000	130,000
100-646-54780	MENTAL EVALUATIONS	12,977.50	10,000	10,000
100-646-54790	RETARDED CITIZEN ASSOCIATION	-	-	6,500
100-646-54800	ALCOHOL ABUSE PROGRAM	4,000.00	4,000	4,000
100-646-54810	CHILD PROTECTIVE SERVICES	30,000.00	30,000	30,000
100-646-54815	CHILD ADVOCACY	22,266.97	22,000	22,000
100-646-54816	CITIES CHILD SAFETY FEE DISTRIBUTION	11,716.86	12,000	12,000
100-646-54820	ATTORNEYS FEES/ JUVENILES	3,550.00	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	969,561.98	224,713	260,000
100-646-54891	CPS CASES	59,018.70	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:		1,684,544.38	857,500	867,500
646 - HEALTH AND PAUPERS CARE Totals:		1,684,544.38	857,500	867,500

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
650 - LIBRARY				
	510 - PERSONNEL SERVICES			
100-650-51092	PART TIME	12,580.66	20,483	21,716
100-650-51520	LIBRARIANS	204,141.12	212,741	225,570
	510 - PERSONNEL SERVICES Totals:	216,721.78	233,224	247,286
	520 - BENEFITS			
100-650-52010	SOCIAL SECURITY TAXES	16,381.45	17,842	18,921
100-650-52020	GROUP MEDICAL & LIFE INSURANCE	73,239.50	81,025	83,400
100-650-52030	RETIREMENT & DEATH BENEFITS	51,730.08	55,648	27,204
100-650-52040	WORKERS COMPENSATION	277.24	6,997	7,420
100-650-52060	UNEMPLOYMENT INSURANCE	281.45	1,167	1,239
100-650-52070	OTHER POST EMPLOYMENT BENEFITS	20,414.15	21,275	22,560
	520 - BENEFITS Totals:	162,323.87	183,954	160,744
	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	5,000
	530 - SUPPLIES Totals:	12,850.00	12,850	15,000
	540 - OTHER SERVICES AND CHARGES			
100-650-54120	INSURANCE/ LIAB. FIRE ETC.	20,004.00	23,860	25,000
	540 - OTHER SERVICES AND CHARGES Totals:	20,004.00	23,860	25,000
	550 - CAPITAL OUTLAY			
100-650-55270	FURNITURE & EQUIPMENT	13,332.71	50	50
	550 - CAPITAL OUTLAY Totals:	13,332.71	50	50
	650 - LIBRARY Totals:	425,232.36	453,938	448,080

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
661 - YOUTH PROGRAMS				
	540 - OTHER SERVICES AND CHARGES			
100-661-56010	YOUTH PROGRAM CARTHAGE	10,000.00	10,584	10,000
100-661-56020	YOUTH PROGRAM BECKVILLE	3,000.00	3,584	3,000
100-661-56030	YOUTH PROGRAM GARY	-	2,584	2,000
100-661-56032	YOUTH PROGRAM AFTER SCHOOL ENRICHMENT	2,000.00	2,000	2,000
540 - OTHER SERVICES AND CHARGES Totals:		15,000.00	18,752	17,000
661 - YOUTH PROGRAMS Totals:		15,000.00	18,752	17,000

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
665 - AGRICULTURE EXTENSION SERVICE				
	510 - PERSONNEL SERVICES			
100-665-51050	SECRETARIES	35,795.83	39,693	42,095
100-665-51610	EXTENSION AGENT	22,186.00	22,186	23,518
100-665-51630	HOME DEMONSTRATION AGENT	22,186.00	22,186	23,518
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 - PERSONNEL SERVICES Totals:		92,267.83	96,165	101,231
	520 - BENEFITS			
100-665-52010	SOCIAL SECURITY TAXES	7,058.77	7,357	7,747
100-665-52020	GROUP MEDICAL & LIFE INSURANCE	14,647.90	16,205	16,680
100-665-52030	RETIREMENT & DEATH BENEFITS	8,544.34	9,471	4,631
100-665-52040	WORKERS COMPENSATION	70.84	1,191	1,263
100-665-52060	UNEMPLOYMENT INSURANCE	119.88	481	508
100-665-52070	OTHER POST EMPLOYMENT BENEFITS	3,579.59	3,970	4,210
520 - BENEFITS Totals:		34,021.32	38,675	35,039
	530 - SUPPLIES			
100-665-53100	OFFICE SUPPLIES & REPAIRS	187.98	1,500	1,500
530 - SUPPLIES Totals:		187.98	1,500	1,500
	540 - OTHER SERVICES AND CHARGES			
100-665-54200	COMMUNICATION TELEPHONE	1,445.70	2,850	2,850
100-665-54260	TRAVEL	2,810.94	-	-
100-665-54270	CONFERENCES AND DUES	1,500.00	5,500	5,500
540 - OTHER SERVICES AND CHARGES Totals:		5,756.64	8,350	8,350
	550 - CAPITAL OUTLAY			
100-665-55270	FURNITURE & EQUIPMENT	864.50	1,500	1,500
550 - CAPITAL OUTLAY Totals:		864.50	1,500	1,500
665 - AGRICULTURE EXTENSION SERVICE Totals:		133,098.27	146,190	147,620
100 - GENERAL Totals:		21,830,573.52	24,332,082	24,065,796
Expense Totals:		21,830,573.52	24,332,082	24,065,796
100 - GENERAL Totals:		2,822,774.46	(846,366)	(2,108,342)

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
130 - LAW LIBRARY				
Revenue				
	340 - CHARGES FOR SERVICES			
130-340-41010	LAW LIBRARY FEES	15,359.86	12,000	15,000
340 - CHARGES FOR SERVICES Totals:		15,359.86	12,000	15,000
	360 - MISCELLANEOUS REVENUES			
130-360-41001	INTEREST EARNINGS	3,973.96	575	3,000
360 - MISCELLANEOUS REVENUES Totals:		3,973.96	575	3,000
130 - LAW LIBRARY Totals:		19,333.82	12,575	18,000
		19,333.82	12,575	18,000
	Revenue Totals:	19,333.82	12,575	18,000
Expense				
130 - LAW LIBRARY				
	420 - LAW LIBRARY			
	530 - SUPPLIES			
130-420-53120	LAW BOOKS	13,450.49	12,575	18,000
530 - SUPPLIES Totals:		13,450.49	12,575	18,000
420 - LAW LIBRARY Totals:		13,450.49	12,575	18,000
130 - LAW LIBRARY Totals:		13,450.49	12,575	18,000
	Expense Totals:	13,450.49	12,575	18,000
130 - LAW LIBRARY Totals:		5,883.33	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND				
Revenue				
	360 - MISCELLANEOUS REVENUES			
140-360-41001	INTEREST EARNINGS	5.50	1	1
	360 - MISCELLANEOUS REVENUES Totals:	5.50	1	1
	140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:	5.50	1	1
	Revenue Totals:	5.50	1	1
Expense				
	540 - OTHER SERVICES AND CHARGES			
140-810-54830	JUVENILE PROBATION FUNDING	-	1	1
	540 - OTHER SERVICES AND CHARGES Totals:	-	1	1
	140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:	-	1	1
	Expense Totals:	-	1	1
	140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND Totals:	5.50	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
150 - COURTHOUSE SECURITY				
Revenue				
340 - CHARGES FOR SERVICES				
150-340-44001	FEES OF OFFICE C/C	4,236.92	9,081	4,200
150-340-47001	FEES OF OFFICE D/C	5,488.77	5,112	5,200
150-340-49500	JUSTICE OF THE PEACE FEES	9,049.35	10,591	9,000
	340 - CHARGES FOR SERVICES Totals:	18,775.04	24,784	18,400
360 - MISCELLANEOUS REVENUES				
150-360-41001	INTEREST EARNINGS	10,808.59	1,942	2,199
	360 - MISCELLANEOUS REVENUES Totals:	10,808.59	1,942	2,199
	Revenue Totals:	29,583.63	26,726	20,599
Expense				
510 - PERSONNEL SERVICES				
150-640-51300	BAILIFF AND SECURITY	10,125.80	20,046	12,000
	510 - PERSONNEL SERVICES Totals:	10,125.80	20,046	12,000
520 - BENEFITS				
150-640-52010	SOCIAL SECURITY TAXES	774.60	1,454	918
150-640-52030	RETIREMENT & DEATH BENEFITS	2,417.06	4,785	1,320
150-640-52040	WORKERS COMPENSATION	320.00	400	320
150-640-52060	UNEMPLOYMENT INSURANCE	13.13	41	41
	520 - BENEFITS Totals:	3,524.79	6,680	2,599
550-CAPITAL OUTLAY				
150-640-55270	FURNITURE & EQUIPMENT	-	-	6,000
	550-CAPITAL OUTLAY Totals:	-	-	6,000
	Expense Totals:	13,650.59	26,726	20,599
150 - COURTHOUSE SECURITY Totals:		15,933.04	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
160 - RECORDS MANAGEMENT				
Revenue				
340 - CHARGES FOR SERVICES				
160-340-44001	FEES OF OFFICE C/C	59.06	50	30
160-340-47001	FEES OF OFFICE D/C	375.43	300	80
340 - CHARGES FOR SERVICES Totals:		434.49	350	110
360 - MISCELLANEOUS REVENUES				
160-360-41001	INTEREST EARNINGS	1,095.88	1,000	900
360 - MISCELLANEOUS REVENUES Totals:		1,095.88	1,000	900
Revenue Totals:		1,530.37	1,350	1,010
Expense				
160 - RECORDS MANAGEMENT				
660 - COUNTY & DISTRICT CLERK				
510 - PERSONNEL SERVICES				
160-660-51090	SEASONAL HELP	2,807.00	-	-
510 - PERSONNEL SERVICES Totals:		2,807.00	-	-
520 - BENEFITS				
160-660-52010	SOCIAL SECURITY TAXES	214.75	-	-
160-660-52040	WORKERS COMPENSATION	7.32	-	-
520 - BENEFITS Totals:		222.07	-	-
540 - OTHER SERVICES AND CHARGES				
160-660-54362	CTY CLERK DIG., PRES. & RESTORATION	-	550	210
160-660-54363	DIST CLERK DIG., PRES. & RESTORATION	-	800	800
540 - OTHER SERVICES AND CHARGES Totals:		-	1,350	1,010
160 - RECORDS MANAGEMENT Totals:		3,029.07	1,350	1,010
Expense Totals:		3,029.07	1,350	1,010
160 - RECORDS MANAGEMENT Totals:		(1,498.70)	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
162 - COUNTY & DISTRICT COURT TECHNOLOGY				
	Revenue			
162 - COUNTY & DISTRICT COURT TECHNOLOGY				
	340 - CHARGES FOR SERVICES			
162-340-44001	FEEES OF OFFICE C/C	187.26	100	175
162-340-47001	FEEES OF OFFICE D/C	54.00	50	10
340 - CHARGES FOR SERVICES Totals:		241.26	150	185
	360 - MISCELLANEOUS REVENUES			
162-360-41001	INTEREST EARNINGS	276.00	1	120
360 - MISCELLANEOUS REVENUES Totals:		276.00	1	120
162 - COUNTY & DISTRICT COURT TECHNOLOGY Totals:		517.26	151	305
	Revenue Totals:	517.26	151	305
	Expense			
162 - COUNTY & DISTRICT COURT TECHNOLOGY				
	550 - CAPITAL OUTLAY			
162-660-55270	EQUIPMENT & SOFTWARE	-	151	305
550 - CAPITAL OUTLAY Totals:		-	151	305
162 - COUNTY & DISTRICT COURT TECHNOLOGY Totals:		-	151	305
	Expense Totals:	-	151	305
162 - COUNTY & DISTRICT COURT T Totals:		517.26	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
165 - COURT RECORD PRESERVATION				
	Revenue			
	340 - CHARGES FOR SERVICES			
165-340-47001	FEES OF OFFICE D/C	16.34	50	50
340 - CHARGES FOR SERVICES Totals:		16.34	50	50
	360 - MISCELLANEOUS REVENUES			
165-360-41001	INTEREST EARNINGS	524.14	200	200
360 - MISCELLANEOUS REVENUES Totals:		524.14	200	200
165 - COURT RECORD PRESERVATION Totals:		540.48	250	250
	Revenue Totals:	540.48	250	250
	Expense			
165 - COURT RECORD PRESERVATION				
	540 - OTHER SERVICES AND CHARGES			
165-660-54061	DIGITIZING	-	250	250
540 - OTHER SERVICES AND CHARGES Totals:		-	250	250
	Expense Totals:	-	250	250
165 - COURT RECORD PRESERVATION Totals:		540.48	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
166 - DISTRICT COURT RECORDS TECHNOLOGY				
	Revenue			
	340 - CHARGES FOR SERVICES			
166-340-47001	FEEES OF OFFICE DISTRICT CLERK	204.23	300	300
340 - CHARGES FOR SERVICES Totals:		204.23	300	300
	360 - MISCELLANEOUS REVENUES			
166-360-41001	INTEREST EARNINGS	800.79	600	600
360 - MISCELLANEOUS REVENUES Totals:		800.79	600	600
166 - DISTRICT COURT RECORDS TECHNOLOGY Totals:		1,005.02	900	900
		1,005.02	900	900
	Revenue Totals:	1,005.02	900	900
	Expense			
166 - DISTRICT COURT RECORDS TECHNOLOGY				
	550 - CAPITAL OUTLAY			
166-660-55270	FURNITURE & EQUIPMENT	-	900	900
550 - CAPITAL OUTLAY Totals:		-	900	900
660 - FUND Totals:		-	900	900
	Expense Totals:	-	900	900
166 - DISTRICT COURT RECORDS TECHNOLOGY Totals:		1,005.02	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
Revenue				
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
340 - CHARGES FOR SERVICES				
168-340-47001	FEES OF OFFICE DISTRICT CLERK	11,154.58	10,000	10,000
340 - CHARGES FOR SERVICES Totals:		11,154.58	10,000	10,000
360 - MISCELLANEOUS REVENUES				
INTEREST EARNINGS				
168-360-41001		1,115.49	1,000	1,000
360 - MISCELLANEOUS REVENUES Totals:		1,115.49	1,000	1,000
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION Totals:		12,270.07	11,000	11,000
		12,270.07	11,000	11,000
Revenue Totals:		12,270.07	11,000	11,000
Expense				
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION				
660 - FUND				
510 - PERSONNEL SERVICES				
168-660-51040	DEPUTIES	-	-	35,000
168-660-51090	SEASONAL HELP	-	5,000	-
510 - PERSONNEL SERVICES Totals:		-	5,000	35,000
520 - BENEFITS				
168-660-52010	SOCIAL SECURITY TAXES	-	383	2,678
168-660-52040	WORKERS COMPENSATION	-	40	200
168-660-52060	UNEMPLOYMENT INSURANCE	-	40	150
520 - BENEFITS Totals:		-	463	3,028
540 - OTHER SERVICES AND CHARGES				
168-660-54361	PRESERVATION & RESTORATION	-	5,537	-
540 - OTHER SERVICES AND CHARGES Totals:		-	5,537	-
660 - FUND Totals:		-	11,000	38,028
Expense Totals:		-	11,000	38,028
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION Totals:		12,270.07	-	(27,028)

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
170 - COUNTY CLERK RECORDS PRES				
	Revenue			
170 - COUNTY CLERK RECORDS PRES				
	340 - CHARGES FOR SERVICES			
170-340-44001	FEE OF OFFICE C/C	67,662.76	70,000	70,000
	340 - CHARGES FOR SERVICES Totals:	<u>67,662.76</u>	<u>70,000</u>	<u>70,000</u>
	360 - MISCELLANEOUS REVENUES			
170-360-41001	INTEREST EARNINGS	26,594.72	25,000	25,000
	360 - MISCELLANEOUS REVENUES Totals:	<u>26,594.72</u>	<u>25,000</u>	<u>25,000</u>
170 - COUNTY CLERK RECORDS PRES Totals:		<u>94,257.48</u>	<u>95,000</u>	<u>95,000</u>
		94,257.48	95,000	95,000
	Revenue Totals:	<u>94,257.48</u>	<u>95,000</u>	<u>95,000</u>
	Expense			
170 - COUNTY CLERK RECORDS PRES				
	670 - COUNTY CLERK			
	510 - PERSONNEL SERVICES			
170-670-51040	DEPUTIES	-	-	40,000
170-670-51090	SEASONAL	-	5,000	-
	510 - PERSONNEL SERVICES Totals:	<u>-</u>	<u>5,000</u>	<u>40,000</u>
	520 - BENEFITS			
170-670-52010	SOCIAL SECURITY TAXES	-	383	3,060
170-670-52040	WORKERS COMPENSATION	-	40	200
170-670-52060	UNEMPLOYMENT INSURANCE	-	40	120
	520 - BENEFITS Totals:	<u>-</u>	<u>463</u>	<u>3,380</u>
	540 - OTHER SERVICES AND CHARGES			
170-670-54031	DIGITIZING REAL PROPERTY INSTRUME	-	9,900	-
170-670-54360	RENTALS MICROFILMING & INDEXING	-	-	-
170-670-54364	RECORDS MGT AND PRESERVATION	-	122,091	100,000
	540 - OTHER SERVICES AND CHARGES Totals:	<u>-</u>	<u>131,991</u>	<u>100,000</u>
	Expense Totals:	<u>-</u>	<u>131,991</u>	<u>143,380</u>
170 - COUNTY CLERK RECORDS PRES Totals:		<u>94,257.48</u>	<u>(36,991)</u>	<u>(48,380)</u>

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
175 - ARCHIVE FEES				
	Revenue			
175 - ARCHIVE FEES				
	340 - CHARGES FOR SERVICES			
175-340-44001	FEEES OF OFFICE C/C	62,220.00	70,000	70,000
340 - CHARGES FOR SERVICES Totals:		62,220.00	70,000	70,000
	360 - MISCELLANEOUS REVENUES			
175-360-41001	INTEREST EARNINGS	19,684.24	10,000	10,000
360 - MISCELLANEOUS REVENUES Totals:		19,684.24	10,000	10,000
175 - ARCHIVE FEES Totals:		81,904.24	80,000	80,000
	Revenue Totals:	81,904.24	80,000	80,000
	Expense			
175 - ARCHIVE FEES				
	540 - OTHER SERVICES AND CHARGES			
175-660-54061	DIGITIZING	-	40,000	40,000
175-660-54361	PRESERVATION & RESTORATION	9,296.00	40,000	40,000
540 - OTHER SERVICES AND CHARGES Totals:		9,296.00	80,000	80,000
175- FUND Totals:		9,296.00	80,000	80,000
	Expense Totals:	9,296.00	80,000	80,000
175 - ARCHIVE FEES Totals:		72,608.24	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
180 - JUSTICE COURT TECHNOLOGY				
	Revenue			
180 - JUSTICE COURT TECHNOLOGY				
	340 - CHARGES FOR SERVICES			
180-340-49600	JUSTICE OF THE PEACE PCT. 1 & 4	3,596.70	2,300	2,300
180-340-49650	JUSTICE OF THE PEACE PCT. 2 & 3	3,863.05	2,300	2,300
340 - CHARGES FOR SERVICES Totals:		7,459.75	4,600	4,600
	360 - MISCELLANEOUS REVENUES			
180-360-41001	INTEREST EARNINGS	4,630.28	2,000	2,000
360 - MISCELLANEOUS REVENUES Totals:		4,630.28	2,000	2,000
180 - JUSTICE COURT TECHNOLOGY Totals:		12,090.03	6,600	6,600
	Revenue Totals:	12,090.03	6,600	6,600
	Expense			
180 - JUSTICE COURT TECHNOLOGY				
	550 - CAPITAL OUTLAY			
180-640-55270	EQUIPMENT	-	6,600	6,600
550 - CAPITAL OUTLAY Totals:		-	6,600	6,600
640 - COURTHOUSE SECURITY Totals:		-	6,600	6,600
	Expense Totals:	-	6,600	6,600
180 - JUSTICE COURT TECHNOLOGY Totals:		12,090.03	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
200 - ROAD & BRIDGE				
	Revenue			
	310 - TAX RECEIPTS			
200-310-41101	CURRENT PROPERTY TAX LEVY	7,165,473.71	6,602,447	6,665,805
200-310-41102	DELINQUENT PROPERTY TAX LEVY	116,712.57	81,250	90,000
	310 - TAX RECEIPTS Totals:	7,282,186.28	6,683,697	6,755,805
	321 - VEHICLE TAXES & LICENSES			
200-321-42004	MOTOR VEHICLE TAXES & LICENSES	359,003.25	350,000	350,000
	321 - VEHICLE TAXES & LICENSES Totals:	359,003.25	350,000	350,000
	330 - INTERGOVERNMENTAL RECEIPTS			
200-330-49001	STATE & LATERAL ROAD FUND	26,125.08	29,000	29,000
200-330-49050	WEIGHT & AXLE FEES	59,988.97	45,000	45,000
200-330-49100	GRANT FUNDS	177,595.22	-	-
	330 - INTERGOVERNMENTAL RECEIPTS Totals:	263,709.27	74,000	74,000
	350 - FINES			
200-350-40003	COUNTY DISTRICT & J.P.COURT FINE	369,207.23	354,000	354,000
	350 - FINES Totals:	369,207.23	354,000	354,000
	360 - MISCELLANEOUS REVENUES			
200-360-41001	INTEREST EARNINGS	599,867.31	515,395	430,000
200-360-41020	MISCELLANEOUS REVENUE	397,900.74	38,223	-
200-360-41025	TAX ABATEMENT REVENUE	141,054.00	141,054	141,054
	360 - MISCELLANEOUS REVENUES Totals:	1,138,822.05	694,672	571,054
	200 - ROAD & BRIDGE Totals:	9,412,928.08	8,156,369	8,104,859
	Revenue Totals:	9,412,928.08	8,156,369	8,104,859

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

Expense

**200 - ROAD & BRIDGE
621 - PRECINCT #1**

		510 - PERSONNEL SERVICES			
200-621-51060	ROAD & BRIDGE EMPLOYEES WAGES	466,497.81	537,726	575,553	
200-621-51800	BENEFITS TERMINATION PAY	62.65	6,000	6,000	
510 - PERSONNEL SERVICES Totals:		466,560.46	543,726	581,553	
		520 - BENEFITS			
200-621-52010	SOCIAL SECURITY TAXES	34,476.14	41,596	44,499	
200-621-52020	GROUP MEDICAL & LIFE INSURANCE	132,148.87	178,255	170,970	
200-621-52030	RETIREMENT & DEATH BENEFITS	106,337.90	129,734	58,544	
200-621-52040	WORKERS COMPENSATION	11,089.68	16,312	18,213	
200-621-52060	UNEMPLOYMENT INSURANCE	579.57	2,719	2,910	
200-621-52070	OTHER POST EMPLOYMENT BENEFITS	44,549.71	53,303	53,220	
200-621-52130	OPTIONAL RETIREMENT CONTRIBUTION	40,000.00	30,000	30,000	
200-621-52140	RETIREE MEDICAL INS TRUST CONTRIB	49,616.00	49,616	49,616	
520 - BENEFITS Totals:		418,797.87	501,535	427,972	
		530 - SUPPLIES			
200-621-53560	REPAIR AND MAINTENANCE SUPPLIES	132,659.52	155,000	155,000	
200-621-53570	PARTS AND REPAIRS	52,201.48	40,000	40,000	
200-621-53930	MISCELLANEOUS SUPPLIES	-	500	500	
530 - SUPPLIES Totals:		184,861.00	195,500	195,500	
		540 - OTHER SERVICES AND CHARGES			
200-621-54080	CONTINGENCY	-	104,277	302,094	
200-621-54480	CONTRACTOR SERVICES	-	260	260	
200-621-54610	RENTALS & LEASES	37,931.27	40,000	40,000	
540 - OTHER SERVICES AND CHARGES Totals:		37,931.27	144,537	342,354	
		550 - CAPITAL OUTLAY			
200-621-55262	BUILDING	-	50	50	
200-621-55270	FURNITURE & EQUIPMENT	307,296.76	243,000	150,000	
200-621-55280	ROAD OIL PRE MIX & GRAVEL	767,175.97	750,000	750,000	
200-621-55290	LUMBER PILING & CULVERTS	31,014.18	49,500	49,500	
550 - CAPITAL OUTLAY Totals:		1,105,486.91	1,042,550	949,550	
621 - PRECINCT #1 Totals:		2,213,637.51	2,427,848	2,496,929	

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
622 - PRECINCT #2				
	510 - PERSONNEL SERVICES			
200-622-51060	ROAD & BRIDGE EMPLOYEES WAGES	468,423.50	491,140	530,053
200-622-51800	BENEFITS TERMINATION PAY	2,598.14	5,000	5,000
	510 - PERSONNEL SERVICES Totals:	471,021.64	496,140	535,053
	520 - BENEFITS			
200-622-52010	SOCIAL SECURITY TAXES	34,090.33	37,956	40,941
200-622-52020	GROUP MEDICAL & LIFE INSURANCE	134,583.69	145,845	154,290
200-622-52030	RETIREMENT & DEATH BENEFITS	108,599.89	118,379	53,429
200-622-52040	WORKERS COMPENSATION	10,015.12	14,885	16,057
200-622-52060	UNEMPLOYMENT INSURANCE	591.87	2,481	2,677
200-622-52070	OTHER POST EMPLOYMENT BENEFITS	45,497.36	48,644	48,570
200-622-52130	OPTIONAL RETIREMENT CONTRIBUTION	40,000.00	30,000	30,000
200-622-52140	RETIREE MEDICAL INS TRUST CONTRIB	49,616.00	49,616	49,616
	520 - BENEFITS Totals:	422,994.26	447,806	395,580
	530 - SUPPLIES			
200-622-53560	REPAIR AND MAINTENANCE SUPPLIES	77,749.93	118,990	118,990
200-622-53570	PARTS AND REPAIRS	29,057.53	49,250	49,250
200-622-53930	MISCELLANEOUS SUPPLIES	-	500	500
	530 - SUPPLIES Totals:	106,807.46	168,740	168,740
	540 - OTHER SERVICES AND CHARGES			
200-622-54080	CONTINGENCY	-	153,994	281,721
200-622-54480	CONTRACTOR SERVICES	-	50	50
200-622-54610	RENTALS & LEASES	179.95	250	250
	540 - OTHER SERVICES AND CHARGES Totals:	179.95	154,294	282,021
	550 - CAPITAL OUTLAY			
200-622-55270	FURNITURE & EQUIPMENT	240,881.82	60,000	50,000
200-622-55280	ROAD OIL PRE MIX & GRAVEL	267,859.98	246,743	246,743
200-622-55290	LUMBER PILING & CULVERTS	8,396.62	8,500	8,500
	550 - CAPITAL OUTLAY Totals:	517,138.42	315,243	305,243
	622 - PRECINCT #2 Totals:	1,518,141.73	1,582,223	1,686,637

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
623 - PRECINCT #3				
	510 - PERSONNEL SERVICES			
200-623-51060	ROAD & BRIDGE EMPLOYEES WAGES	488,110.62	491,140	528,005
200-623-51800	BENEFITS TERMINATION PAY	2,709.59	5,000	5,000
	510 - PERSONNEL SERVICES Totals:	490,820.21	496,140	533,005
	520 - BENEFITS			
200-623-52010	SOCIAL SECURITY TAXES	36,348.87	37,955	40,784
200-623-52020	GROUP MEDICAL & LIFE INSURANCE	137,008.91	145,845	154,290
200-623-52030	RETIREMENT & DEATH BENEFITS	107,164.77	118,379	53,204
200-623-52040	WORKERS COMPENSATION	10,022.72	14,885	15,996
200-623-52060	UNEMPLOYMENT INSURANCE	584.05	2,481	2,667
200-623-52070	OTHER POST EMPLOYMENT BENEFITS	44,896.02	48,644	48,365
200-623-52130	OPTIONAL RETIREMENT CONTRIBUTION	40,000.00	30,000	30,000
200-623-52140	RETIREE MEDICAL INS TRUST CONTRIB	49,616.00	49,616	49,616
	520 - BENEFITS Totals:	425,641.34	447,805	394,922
	530 - SUPPLIES			
200-623-53560	REPAIR AND MAINTENANCE SUPPLIES	168,931.35	133,286	133,286
200-623-53570	PARTS AND REPAIRS	38,223.14	53,800	75,000
200-623-53930	MISCELLANEOUS SUPPLIES	-	50	50
	530 - SUPPLIES Totals:	207,154.49	187,136	208,336
	540 - OTHER SERVICES AND CHARGES			
200-623-54080	CONTINGENCY	-	427	249,134
200-623-54480	CONTRACTOR SERVICES	-	8,300	100
200-623-54610	RENTALS & LEASES	42,346.50	46,100	36,100
	540 - OTHER SERVICES AND CHARGES Totals:	42,346.50	54,827	285,334
	550 - CAPITAL OUTLAY			
200-623-55262	BUILDING	-	50	50
200-623-55270	FURNITURE & EQUIPMENT	403,667.06	267,000	100,000
200-623-55280	ROAD OIL PRE MIX & GRAVEL	676,267.27	788,223	750,000
200-623-55290	LUMBER PILING & CULVERTS	22,070.50	30,400	27,400
	550 - CAPITAL OUTLAY Totals:	1,102,004.83	1,085,673	877,450
	623 - PRECINCT #3 Totals:	2,267,967.37	2,271,581	2,299,047

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
624 - PRECINCT #4				
	510 - PERSONNEL SERVICES			
200-624-51060	ROAD & BRIDGE EMPLOYEES WAGES	558,398.53	630,899	674,766
200-624-51800	BENEFITS TERMINATION PAY	5,417.80	9,500	9,500
	510 - PERSONNEL SERVICES Totals:	563,816.33	640,399	684,266
	520 - BENEFITS			
200-624-52010	SOCIAL SECURITY TAXES	42,356.69	48,991	51,039
200-624-52020	GROUP MEDICAL & LIFE INSURANCE	169,845.67	194,460	204,330
200-624-52030	RETIREMENT & DEATH BENEFITS	134,580.39	152,800	148,566
200-624-52040	WORKERS COMPENSATION	13,082.04	19,212	20,017
200-624-52060	UNEMPLOYMENT INSURANCE	732.87	3,202	3,339
200-624-52070	OTHER POST EMPLOYMENT BENEFITS	56,381.24	62,620	61,907
200-624-52130	OPTIONAL RETIREMENT CONTRIBUTION	40,000.00	30,000	30,000
200-624-52140	RETIREE MEDICAL INS TRUST CONTRIB	49,616.00	49,616	49,616
	520 - BENEFITS Totals:	506,594.90	560,901	568,814
	530 - SUPPLIES			
200-624-53560	REPAIR AND MAINTENANCE SUPPLIES	170,827.82	167,000	167,000
200-624-53570	PARTS AND REPAIRS	80,401.63	120,000	120,000
200-624-53930	MISCELLANEOUS SUPPLIES	-	900	500
	530 - SUPPLIES Totals:	251,229.45	287,900	287,500
	540 - OTHER SERVICES AND CHARGES			
200-624-54080	CONTINGENCY	-	94,365	237,937
200-624-54480	CONTRACTOR SERVICES	174,175.00	50	50
200-624-54610	RENTALS & LEASES	30,303.43	60,050	50
	540 - OTHER SERVICES AND CHARGES Totals:	204,478.43	154,465	238,037
	550 - CAPITAL OUTLAY			
200-624-55270	FURNITURE & EQUIPMENT	162,818.75	160,515	144,515
200-624-55280	ROAD OIL PRE MIX & GRAVEL	775,229.97	750,000	750,000
200-624-55290	LUMBER PILING & CULVERTS	23,847.32	54,000	20,000
	550 - CAPITAL OUTLAY Totals:	961,896.04	964,515	914,515
	624 - PRECINCT #4 Totals:	2,488,015.15	2,608,180	2,693,132
	200 - ROAD & BRIDGE Totals:	8,487,761.76	8,889,832	9,175,745
	Expense Totals:	8,487,761.76	8,889,832	9,175,745
	200 - ROAD & BRIDGE Totals:	925,166.32	(733,463)	(1,070,886)

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
300 - FM & LATERAL				
	Revenue			
300 - FM & LATERAL				
	310 - TAX RECEIPTS			
300-310-41101	CURRENT PROPERTY TAX LEVY	714,944.13	686,924	671,249
300-310-41102	DELINQUENT PROPERTY TAX LEVY	11,908.35	10,000	10,000
	310 - TAX RECEIPTS Totals:	726,852.48	696,924	681,249
	360 - MISCELLANEOUS REVENUES			
300-360-41001	INTEREST EARNINGS	130,161.54	79,589	79,589
300-360-41020	MISCELLANEOUS REVENUE	1,619.68	-	-
	360 - MISCELLANEOUS REVENUES Totals:	131,781.22	79,589	79,589
	300 - FM & LATERAL Totals:	858,633.70	776,513	760,838
		858,633.70	776,513	760,838
	Revenue Totals:	858,633.70	776,513	760,838
	Expense			
300 - FM & LATERAL				
629 - MAINTENANCE				
	510 - PERSONNEL SERVICES			
300-629-51060	ROAD & BRIDGE EMPLOYEES WAGES	95,172.02	94,719	100,425
300-629-51800	BENEFITS TERMINATION PAY	-	1,600	1,600
	510 - PERSONNEL SERVICES Totals:	95,172.02	96,319	102,025
	520 - BENEFITS			
300-629-52010	SOCIAL SECURITY TAXES	7,258.70	7,246	7,807
300-629-52020	GROUP MEDICAL & LIFE INSURANCE	29,295.80	32,410	33,360
300-629-52030	RETIREMENT & DEATH BENEFITS	22,867.50	22,600	11,224
300-629-52040	WORKERS COMPENSATION	537.16	2,842	3,062
300-629-52060	UNEMPLOYMENT INSURANCE	124.69	474	511
300-629-52070	OTHER POST EMPLOYMENT BENEFITS	9,580.20	9,472	10,043
300-629-52130	OPTIONAL RETIREMENT CONTRIBUTION	40,000.00	10,000	10,000
300-629-52140	RETIREE MEDICAL INS TRUST CONTRIB	17,000.00	17,000	17,000
	520 - BENEFITS Totals:	126,664.05	102,044	93,007
	530 - SUPPLIES			
300-629-53160	SIGNS AND POST	29,989.44	30,000	30,000
300-629-53560	REPAIR AND MAINTENANCE SUPPLIES	44,977.02	56,000	31,000
300-629-53570	PARTS AND REPAIRS	15,774.48	20,000	20,000
	530 - SUPPLIES Totals:	90,740.94	106,000	81,000
	540 - OTHER SERVICES AND CHARGES			
300-629-54080	CONTINGENCY	-	181,990	220,000
300-629-54120	INSURANCE/ LIAB. FIRE ETC.	102,084.00	116,010	125,000
300-629-54430	UTILITIES	30,925.56	32,000	30,000
300-629-54480	CONTRACTOR SERVICES	37,349.22	6,000	6,000
300-629-54490	PHYSICALS & DRUG SCREEN TESTING	2,430.00	3,500	3,500
300-629-54610	RENTALS & LEASES	6,264.03	5,000	5,000
300-629-54640	BEAVER CONTROL CONTRACT	38,400.00	38,400	38,400
300-629-54990	MISCELLANEOUS	2,567.87	1,250	1,250
	540 - OTHER SERVICES AND CHARGES Totals:	220,020.68	384,150	429,150
	550 - CAPITAL OUTLAY			
300-629-55270	FURNITURE & EQUIPMENT	26,811.88	6,000	1,000
300-629-55280	ROAD OIL	-	2,000	2,000
300-629-55300	BRIDGE CONSTRUCTION	163,203.88	80,000	80,000
	550 - CAPITAL OUTLAY Totals:	190,015.76	88,000	83,000
	629 - MAINTENANCE Totals:	722,613.45	776,513	788,182
	300 - FM & LATERAL Totals:	722,613.45	776,513	788,182
	Expense Totals:	722,613.45	776,513	788,182
	300 - FM & LATERAL Totals:	136,020.25	-	(27,344)

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

<u>Account Number</u>	<u>Account Name</u>	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
813 - AMERICAN RESCUE PLAN FUND				
	Revenue			
	330 - INTERGOVERNMENTAL RECEIPTS			
813-330-41260	ARP REVENUE	1,536,444.87	-	-
330 - INTERGOVERNMENTAL RECEIPTS Totals:		1,536,444.87	-	-
	360 - MISCELLANEOUS REVENUES			
813-360-41001	INTEREST EARNINGS	33,426.40	-	-
360 - MISCELLANEOUS REVENUES Totals:		33,426.40	-	-
813 - AMERICAN RESCUE PLAN FUND Totals:		1,569,871.27	-	-
		1,569,871.27	-	-
Revenue Totals:		1,569,871.27	-	-
	Expense			
813 - AMERICAN RESCUE PLAN FUND				
	460 - FEDERAL GRANT			
540 - OTHER SERVICES AND CHARGES				
813-460-54232	WATER & SEWER INFRASTRUCTURE	390,000.00	-	-
813-460-54570	BUILDING REPAIRS	98,143.66	-	-
540 - OTHER SERVICES AND CHARGES Totals:		488,143.66	-	-
	550 - CAPITAL OUTLAY			
813-460-55260	LAND/BUILDING PURCHASE	101,341.00	-	-
813-460-55270	CAPITAL OUTLAY EQUIPMENT	65,083.50	-	-
813-460-55320	CONSTRUCTION	881,876.71	-	-
550 - CAPITAL OUTLAY Totals:		1,048,301.21	-	-
460 - FEDERAL GRANT Totals:		1,536,444.87	-	-
813 - AMERICAN RESCUE PLAN FUND Totals:		1,536,444.87	-	-
		1,536,444.87	-	-
Expense Totals:		1,536,444.87	-	-
813 - AMERICAN RESCUE PLAN FUND Totals:		33,426.40	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
822 - SHERIFF SB22 GRANT FUNDING				
	Revenue			
822 - SHERIFF SB22 GRANT FUNDING				
	330 - INTERGOVERNMENTAL RECEIPTS			
822-330-41255	SB22 GRANT FUNDING	-	350,000	350,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		-	350,000	350,000
360 - MISCELLANEOUS REVENUES				
822-360-41001	INTEREST EARNINGS	597.18	-	-
360 - MISCELLANEOUS REVENUES Totals:		597.18	-	-
822 - SHERIFF SB22 GRANT FUNDING Totals:				
	Revenue Totals:	597.18	350,000	350,000
	Expense			
822 - SHERIFF SB22 GRANT FUNDING				
	560 - SHERIFF			
	510 - PERSONNEL SERVICES			
822-560-51010	ELECTED OFFICIALS	-	8,850	8,850
822-560-51041	WARRANT DEPUTY	-	40,092	41,309
510 - PERSONNEL SERVICES Totals:		-	48,942	50,159
	520 - BENEFITS			
822-560-52010	SOCIAL SECURITY	-	3,746	3,839
822-560-52030	RETIREMENT & DEATH BENEFITS	-	11,682	12,039
822-560-52040	WORKERS COMPENSATION	-	1,099	1,506
822-560-52060	UNEMPLOYMENT INSURANCE	-	98	252
822-560-52070	OTHER POST EMPLOYMENT BENEFITS	-	885	885
520 - BENEFITS Totals:		-	17,510	18,521
	550 - CAPITAL OUTLAY			
822-560-55270	CAPITAL OUTLAY EQUIPMENT	-	283,548	281,320
550 - CAPITAL OUTLAY Totals:		-	283,548	281,320
560 - SHERIFF Totals:		-	350,000	350,000
822 - SHERIFF SB22 GRANT FUNDING Totals:		597.18	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
881 - CHILD PROTECTIVE SERVICES				
	Revenue			
881 - CHILD PROTECTIVE SERVICES				
	330 - INTERGOVERNMENTAL RECEIPTS			
881-330-41201	STATE TITLE IV E DFPS	4,130.82	-	-
330 - INTERGOVERNMENTAL RECEIPTS Totals:		4,130.82	-	-
	360 - MISCELLANEOUS REVENUES			
881-360-41001	INTEREST EARNINGS	5,660.51	-	-
881-360-41152	MISCELLANEOUS DONATIONS	1,855.50	-	-
881-360-41184	PANOLA COUNTY FUNDING	30,000.00	30,000	30,000
360 - MISCELLANEOUS REVENUES Totals:		37,516.01	30,000	30,000
881 - CHILD PROTECTIVE SERVICES Totals:		41,646.83	30,000	30,000
		41,646.83	30,000	30,000
	Revenue Totals:	41,646.83	30,000	30,000
	Expense			
881 - CHILD PROTECTIVE SERVICES				
646 - HEALTH AND PAUPERS CARE				
	540 - OTHER SERVICES AND CHARGES			
881-646-54740	SUPPLIES & CHILD CARE EXPENSE	29,823.16	58,000	30,000
540 - OTHER SERVICES AND CHARGES Totals:		29,823.16	58,000	30,000
881 - CHILD PROTECTIVE SERVICES Totals:		29,823.16	58,000	30,000
	Expense Totals:	29,823.16	58,000	30,000
881 - CHILD PROTECTIVE SERVICES Totals:		11,823.67	(28,000)	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
883 - HEALTH FUND				
	Revenue			
883 - HEALTH FUND				
	330 - INTERGOVERNMENTAL RECEIPTS			
883-330-41168	TOBACCO SETTLEMENT	29,373.21	25,000	25,000
330 - INTERGOVERNMENTAL RECEIPTS Totals:		29,373.21	25,000	25,000
	360 - MISCELLANEOUS REVENUES			
883-360-41001	INTEREST EARNINGS	174,579.35	25,000	50,000
360 - MISCELLANEOUS REVENUES Totals:		174,579.35	25,000	50,000
883 - HEALTH FUND Totals:		203,952.56	50,000	75,000
	Revenue Totals:	203,952.56	50,000	75,000
	Expense			
883 - HEALTH FUND				
648 - HEALTH AND PAUPERS CARE				
	540 - OTHER SERVICES AND CHARGES			
883-648-54600	INDIGENT HEALTH CARE	16,995.30	50,000	75,000
540 - OTHER SERVICES AND CHARGES Totals:		16,995.30	50,000	75,000
883 - HEALTH FUND Totals:		16,995.30	50,000	75,000
	Expense Totals:	16,995.30	50,000	75,000
883 - HEALTH FUND Totals:		186,957.26	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
885 - AIRPORT				
	Revenue			
885 - AIRPORT				
	330 - INTERGOVERNMENTAL RECEIPTS			
885-330-40500	STATE GRANT	112,335.22	86,965	-
885-330-40505	GRANT FUNDS	-	7,600	-
		<u>112,335.22</u>	<u>94,565</u>	<u>-</u>
330 - INTERGOVERNMENTAL RECEIPTS Totals:				
	360 - MISCELLANEOUS REVENUES			
885-360-41001	INTEREST EARNINGS	13,496.56	9,740	9,740
885-360-41020	MISCELLANEOUS REVENUE	121,719.63	100,000	100,000
885-360-41028	HANGAR RENTAL & GROUND LEASE AGREEMENTS	15,540.00	16,910	20,410
885-360-41290	TRANSFER FROM THE GENERAL FUND	-	496,500	1,000,000
		<u>150,756.19</u>	<u>623,150</u>	<u>1,130,150</u>
360 - MISCELLANEOUS REVENUES Totals:				
885 - AIRPORT Totals:		<u>263,091.41</u>	<u>221,215</u>	<u>1,130,150</u>
	Revenue Totals:	<u>263,091.41</u>	<u>221,215</u>	<u>1,130,150</u>
885 - AIRPORT				
750 - AIRPORT	Expense			
	540 - OTHER SERVICES AND CHARGES			
885-750-54120	INSURANCE/LIAB & PROPERTY	5,056.00	7,600	10,000
885-750-54150	PROFESSIONAL SERVICES	72,661.30	9,224	10,000
885-750-54570	REPAIRS AND RENOVATIONS	21,727.09	6,113	15,000
885-750-54930	FUEL & REPAIRS	91,552.50	80,000	80,000
		<u>190,996.89</u>	<u>102,937</u>	<u>115,000</u>
540 - OTHER SERVICES AND CHARGES Totals:				
	550 - CAPITAL OUTLAY			
885-750-55270	FURNITURE & EQUIPMENT	-	8,426	6,150
885-750-55320	CONSTRUCTION	241,055.14	660,187	1,000,000
885-750-55500	RUNWAY REPAIRS & IMPROVEMENTS	37,187.00	9,000	9,000
		<u>278,242.14</u>	<u>677,613</u>	<u>1,015,150</u>
550 - CAPITAL OUTLAY Totals:				
750 - AIRPORT Totals:		<u>469,239.03</u>	<u>780,550</u>	<u>1,130,150</u>
	Expense Totals:	<u>469,239.03</u>	<u>780,550</u>	<u>1,130,150</u>
885 - AIRPORT Totals:		<u>(206,147.62)</u>	<u>(559,335)</u>	<u>-</u>

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
920 - ROAD BOND 1971				
	Revenue			
920 - ROAD BOND 1971				
	360 - MISCELLANEOUS REVENUES			
920-360-41001	INTEREST EARNINGS	13,239.86	1,250	1,250
360 - MISCELLANEOUS REVENUES Totals:		13,239.86	1,250	1,250
920 - ROAD BOND 1971 Totals:		13,239.86	1,250	1,250
		13,239.86	1,250	1,250
	Revenue Totals:	13,239.86	1,250	1,250
	Expense			
920 - ROAD BOND 1971				
696 - "ROAD R.O.W. UTILITY, ADJ"				
	550 - CAPITAL OUTLAY			
920-696-56370	RIGHT OF WAY & UTILITY ADJ.	-	1,250	1,250
550 - CAPITAL OUTLAY Totals:		-	1,250	1,250
696 - "ROAD R.O.W. UTILITY, ADJ" Totals:		-	1,250	1,250
920 - ROAD BOND 1971 Totals:		-	1,250	1,250
		-	1,250	1,250
	Expense Totals:	-	1,250	1,250
920 - ROAD BOND 1971 Totals:		13,239.86	-	-

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
940 - PERMANENT IMPROVEMENT				
	Revenue			
940 - PERMANENT IMPROVEMENT				
	360 - MISCELLANEOUS REVENUES			
940-360-41001	INTEREST EARNINGS	10,761.01	1,000	1,000
360 - MISCELLANEOUS REVENUES Totals:		<u>10,761.01</u>	<u>1,000</u>	<u>1,000</u>
940 - PERMANENT IMPROVEMENT Totals:		<u>10,761.01</u>	<u>1,000</u>	<u>1,000</u>
		10,761.01	1,000	1,000
	Revenue Totals:	<u>10,761.01</u>	<u>1,000</u>	<u>1,000</u>
	Expense			
940 - PERMANENT IMPROVEMENT				
	697 - AIRPORT EXPANSION			
	550 - CAPITAL OUTLAY			
940-697-55270	FURNITURE & EQUIPMENT	-	1,000	1,000
550 - CAPITAL OUTLAY Totals:		<u>-</u>	<u>1,000</u>	<u>1,000</u>
697 - AIRPORT EXPANSION Totals:		<u>-</u>	<u>1,000</u>	<u>1,000</u>
940 - PERMANENT IMPROVEMENT Totals:		<u>-</u>	<u>1,000</u>	<u>1,000</u>
		-	1,000	1,000
	Expense Totals:	<u>-</u>	<u>1,000</u>	<u>1,000</u>
940 - PERMANENT IMPROVEMENT Totals:		<u>10,761.01</u>	<u>-</u>	<u>-</u>

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
950 - JAIL IMPROVEMENT FUND				
	Revenue			
950 - JAIL IMPROVEMENT FUND				
	360 - MISCELLANEOUS REVENUES			
950-360-41001	INTEREST EARNINGS	15.72	-	4
360 - MISCELLANEOUS REVENUES Totals:		15.72	-	4
950 - JAIL IMPROVEMENT FUND Totals:		15.72	-	4
	Revenue Totals:	15.72	-	4
	Expense			
950 - JAIL IMPROVEMENT FUND				
	570 - CORRECTIONS / JAIL			
	550 - CAPITAL OUTLAY			
950-570-55270	JAIL EQUIPMENT	-	512	524
550 - CAPITAL OUTLAY Totals:		-	512	524
570 - CORRECTIONS / JAIL Totals:		-	512	524
950 - JAIL IMPROVEMENT FUND Totals:		-	512	524
	Expense Totals:	-	512	524
950 - JAIL IMPROVEMENT FUND Totals:		15.72	(512)	(520)

**PANOLA COUNTY, TEXAS
2026 PROPOSED BUDGET**

2026 PROPOSED BUDGET

Account Number	Account Name	2024 ACTUALS	2025 CURRENT	2026 PROPOSED
968 - PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST				
Revenue				
968 - PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST				
330 - INTERGOVERNMENTAL RECEIPTS				
968-330-41004	MEDICARE PART D REIMBURSEMENT	123,050.70	49,000	-
330 - INTERGOVERNMENTAL RECEIPTS Totals:		123,050.70	49,000	-
360 - MISCELLANEOUS REVENUES				
968-360-41001	INTEREST EARNINGS	1,745,809.20	1,000,000	1,000,000
968-360-41064	TRUST CONTRIBUTIONS	1,937,881.91	2,125,000	1,350,000
968-360-41066	SURPLUS DISTRIBUTION	63,829.90	-	-
360 - MISCELLANEOUS REVENUES Totals:		3,747,521.01	3,125,000	2,350,000
968 - PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST Totals:		3,870,571.71	3,174,000	2,350,000
Revenue Totals:		3,870,571.71	3,174,000	2,350,000
Expense				
968 - PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST				
520 - BENEFITS				
968-668-52080	RETIRED EMPLOYEE MEDICAL INSURANCE	1,732,693.20	3,174,000	2,350,000
520 - BENEFITS Totals:		1,732,693.20	3,174,000	2,350,000
968 - PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST		1,732,693.20	3,174,000	2,350,000
Expense Totals:		1,732,693.20	3,174,000	2,350,000
968 - PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST Totals:		2,137,878.51	-	-

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Panola County

903 693 0340

Taxing Unit Name

Phone (area code and number)

110 South Sycamore

co.panola.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	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	\$ 4,975,225,227
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	\$ 224,331,160
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,750,894,067
4.	Prior year total adopted tax rate.	\$ 0.57783 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div style="margin-left: 20px;"> A. Original prior year ARB values:..... \$ 0 <div style="margin-left: 20px;"> B. Prior year values resulting from final court decisions:..... - \$ 0 </div> C. Prior year value loss. Subtract B from A.³ </div>	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. Prior year ARB certified value:..... \$ 0 <div style="margin-left: 20px;"> B. Prior year disputed value:..... - \$ 0 </div> C. Prior year undisputed value. Subtract B from A.⁴ </div>	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(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.	\$ 4,750,894,067
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: \$ 358,180</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 183,575,060</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 183,933,240
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.	\$ 183,933,240
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.	\$ 4,566,960,827
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 26,389,269
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	\$ 13,484
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 26,407,763
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: \$ 4,993,434,998</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,999,014</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 24 below. ¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 5,001,434,012

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, 26.01(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. ¹⁵	
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. ¹⁵ \$ 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	\$ 281,821,300
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 4,739,612,712
23.	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. ²¹	\$ 0
24.	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. ²²	\$ 26,422,280
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 26,422,280
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 4,713,190,432
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.56029 /\$100
28.	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. ²⁴	\$ 0.56029 /\$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.

¹⁵ Tex. Tax Code §26.01(c) and (d)

¹⁶ Tex. Tax Code §26.01(c)

¹⁷ Tex. Tax Code §26.01(d)

¹⁸ Tex. Tax Code §26.012(b)

¹⁹ Tex. Tax Code §§26.012(d)(C) and 26.012(f-b)

²⁰ Tex. Tax Code §26.012(f-a)

²¹ Tex. Tax Code §26.012(d-3)

²² Tex. Tax Code §26.012(b)

²³ Tex. Tax Code §26.012(17)

²⁴ Tex. Tax Code §26.012(17)

²⁵ Tex. Tax Code §26.04(k)

²⁶ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.57783 /\$100
30.	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> .	\$ 4,750,894,067
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 27,452,091
32.	Adjusted prior year levy for calculating NNR M&O rate. <p>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 2024. This line applies only to tax years preceding the prior tax year. + \$ 18,494</p> <p>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</p> <p>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</p> <p>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. \$ 18,494</p> <p>E. Add Line 31 to 32D.</p>	\$ 27,470,585
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,713,190,432
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.58284 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁵ <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ <p>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</p> <p>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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸	
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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.	\$ 0
C.	Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.00000 /\$100
D.	Multiply B by 0.05 and divide by Line 33 and multiply by \$100.	\$ 0.00000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹	
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, 2023 and ending on June 30, 2024.	\$ 0
C.	Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.00000 /\$100
D.	Multiply B by 0.08 and divide by Line 33 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
39.	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 33 and multiply by \$100.	\$ 0.00000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.58284 /\$100
41.	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 41A by Line 33 and multiply by \$100.	\$ 0.00000 /\$100
C.	Add Line 41B to Line 40.	\$ 0.58284 /\$100
42.	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 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.60323 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³² If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.00000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³³ 97.00 %</p> <p>B. Enter the prior year actual collection rate 95.00 %</p> <p>C. Enter the 2023 actual collection rate 97.00 %</p> <p>D. Enter the 2022 actual collection rate 96.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴</p>	97.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,739,612,712
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.00000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.60323 /\$100
D50.	<p>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.</p>	\$ 0.00000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(f)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	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.	\$ 0.60323 /\$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
52.	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. ¹⁵ 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
53.	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. ¹⁶ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁷ - 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
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,739,612,712
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.00000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ¹⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.56029 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.56029 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ¹⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.60323 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.60323 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,739,612,712
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.01(i)

¹⁷ Tex. Tax Code §26.01(d)

¹⁸ Tex. Tax Code §26.01(c)

¹⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.01(d)

⁴¹ Tex. Tax Code §26.01(d)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.60323 /\$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. ⁴² 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. ⁴³

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; ⁴⁴
- * a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁵ 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. ⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.61542 /\$100
	B. Unused increment rate (Line 67)	\$ 0.01658 /\$100
	C. Subtract B from A	\$ 0.59874 /\$100
	D. Adopted Tax Rate	\$ 0.57783 /\$100
	E. Subtract D from C	\$ 0.02091 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 4,760,867.453
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 995.497
65.	Year 2 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)	\$ 0.38337 /\$100
	B. Unused increment rate (Line 66)	\$ 0.00030 /\$100
	C. Subtract B from A	\$ 0.38337 /\$100
	D. Adopted Tax Rate	\$ 0.38337 /\$100
	E. Subtract D from C	\$ 0.00030 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 7,092,540.324
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
66.	Year 1 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)	\$ 0.47547 /\$100
	B. Unused increment rate (Line 66)	\$ 0.06339 /\$100
	C. Subtract B from A	\$ 0.41208 /\$100
	D. Adopted Tax Rate	\$ 0.44791 /\$100
	E. Subtract D from C	\$ -0.03583 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 5,587,297.633
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 995.497 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.02100 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.62423 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.042(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.042(c)(2)(B)

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.⁴⁹

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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.58284 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,739,612.712
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.01054 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.59338 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.57783 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,566,960,827
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,713,190,432
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.00000 /\$100

⁴⁹ Tex. Tax Code §26.012(b-a)

⁵⁰ Tex. Tax Code §26.063(a)(1)

⁵¹ Tex. Tax Code §26.042(b)

⁵² Tex. Tax Code §26.042(f)

⁵³ Tex. Tax Code §26.042(c)

⁵⁴ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.62423 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.56029 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 28

Voter-approval tax rate. \$ 0.62423 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax),
 Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.59338 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter 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.⁴⁴print
here

Holly Gibbs

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

⁴⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

2025 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	\$ 4,975,531,142
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	\$ 224,331,150
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,751,199,982
4.	Prior year total adopted tax rate.	\$ 0.01506 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div style="margin-left: 20px;"> A. Original prior year ARB values:..... \$ 0 <div style="margin-left: 100px;">B. Prior year values resulting from final court decisions:..... - \$ 0</div> C. Prior year value loss. Subtract B from A.³ </div>	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. Prior year ARB certified value:..... \$ 0 <div style="margin-left: 100px;">B. Prior year disputed value:..... - \$ 0</div> C. Prior year undisputed value. Subtract B from A.⁴ </div>	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(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.	\$ 4,751,199,982
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 freoport, 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: \$ 358,180</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 183,212,220</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 183,570,400
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.	\$ 183,570,400
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.	\$ 4,567,629,582
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$ 100.	\$ 687,885
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	\$ 513
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 688,398
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: \$ 4,983,818,156</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,999,014</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 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 4,991,817,172

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(k)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	\$ 261,751,300
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 4,730,065,872
23.	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. ²¹	\$ 0
24.	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. ²²	\$ 26,378,950
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 26,378,950
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 4,703,686,922
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.01463 /\$100
28.	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. ²⁴	\$ 0.01463 /\$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.

¹¹ Tex. Tax Code §26.01(c) and (d)

¹² Tex. Tax Code §26.01(c)

¹³ Tex. Tax Code §26.01(d)

¹⁴ Tex. Tax Code §26.012(6)(B)

¹⁵ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)

¹⁶ Tex. Tax Code §26.012(1-a)

¹⁷ Tex. Tax Code §26.04(d-3)

¹⁸ Tex. Tax Code §26.012(6)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §25.012(17)

²¹ Tex. Tax Code §25.04(c)

²² Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.01506 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 4,751,199.982
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 715.530
32.	Adjusted prior year levy for calculating NNR M&O rate. <p>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 2024. This line applies only to tax years preceding the prior tax year. + \$ 513</p> <p>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</p> <p>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</p> <p>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. \$ 513</p> <p>E. Add Line 31 to 32D.</p>	\$ 716.043
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 4,703,686.022
34	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.01522 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ <p>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</p> <p>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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation.²⁸ 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	Rate adjustment for county hospital expenditures.²⁹ 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, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 33 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
39.	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 33 and multiply by \$100. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.01522 /\$100
41.	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 41A by Line 33 and multiply by \$100. \$ 0.00000 /\$100 C. Add Line 41B to Line 40.	\$ 0.01522 /\$100
42.	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 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.01575 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0143

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ²⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.00000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ²³ 97.00 %</p> <p>B. Enter the prior year actual collection rate 95.00 %</p> <p>C. Enter the 2023 actual collection rate 97.00 %</p> <p>D. Enter the 2022 actual collection rate 96.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ²⁴</p>	97.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,730,065.872
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.00000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.01575 /\$100
D50.	<p>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.</p>	\$ 0.00000 /\$100

²⁰ Tex. Tax Code §26.042(a)²¹ Tex. Tax Code §26.012(7)²² Tex. Tax Code §26.012(10) and 26.04(b)²³ Tex. Tax Code §26.04(b)²⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	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.	\$ 0.01575 /\$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
52.	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. ²⁵ 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
53.	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. ²⁶ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²⁷ - 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
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,730,065.872
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.00000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ²⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.01463 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.01463 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ²⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01575 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.01575 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,730,065.872
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100

²⁵ Tex. Tax Code §26.041(f)(1)

²⁶ Tex. Tax Code §26.041(i)

²⁷ Tex. Tax Code §26.041(j)

²⁸ Tex. Tax Code §26.04(c)

²⁹ Tex. Tax Code §26.04(c)

³⁰ Tex. Tax Code §26.045(d)

³¹ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.01575 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.01560 /\$100 \$ 0.00000 /\$100 \$ 0.01560 /\$100 \$ 0.01506 /\$100 \$ 0.00054 /\$100 \$ 4,751,299.343 \$ 25.657
65.	Year 2 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. If the number is less than zero, enter zero.....	\$ 0.00958 /\$100 \$ 0.00026 /\$100 \$ 0.00972 /\$100 \$ 0.00998 /\$100 \$ -0.00026 /\$100 \$ 7,083,062.054 \$ 0
66.	Year 1 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. If the number is less than zero, enter zero.....	\$ 0.01381 /\$100 \$ 0.00274 /\$100 \$ 0.01107 /\$100 \$ 0.01135 /\$100 \$ -0.00028 /\$100 \$ 5,577,868.503 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 25.657 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.00054 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.01629 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §26.013(a)(1)-(a), (1-b), and (2)

⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁹

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.⁵⁰

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01522 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,730,065,872
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.01057 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.02579 /\$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.⁵¹

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.01506 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,567,629,582
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,703,686,922
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.00000 /\$100

⁴⁹ Tex. Tax Code §26.012(b-a).

⁵⁰ Tex. Tax Code §26.063(a)(1).

⁵¹ Tex. Tax Code §26.042(b).

⁵² Tex. Tax Code §26.042(f).

⁵³ Tex. Tax Code §26.042(c).

⁵⁴ Tex. Tax Code §26.012(b).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.01629 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.01463 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 28

Voter-approval tax rate. \$ 0.01629 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.02579 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.¹⁴

print
here

Holly Gibbs

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

7-28-25

¹⁴ Tex. Tax Code §§26.04(c-2) and (d-2)