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IN MY OFFICE

AT 10:10 O'CLOCK 1 M

SEP - 8 2008

MICKEY DORMAN  
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY Mickey Dorman DEPUTY

**APPROVED BUDGET**  
**OF PANOLA COUNTY, TEXAS**  
**FOR THE YEAR 2009**

**FILED IN THE OFFICE OF COUNTY CLERK**

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# **PANOLA COUNTY, TEXAS**

## **Approved 2009 Budget**

**Statement Required by Texas House Bill 3195  
80<sup>th</sup> Regular Legislative Session**

This budget will raise more total property taxes than last year's budget by \$1,400,646, or by 9.63%, and of that amount \$78,401 is tax revenue to be raised from new property added to the tax roll this year.

**PANOLA COUNTY, TEXAS**

**2009 BUDGET**

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COUNTY JUDGE  
**DAVID L. ANDERSON**  
PANOLA COUNTY COURTHOUSE  
CARTHAGE, TEXAS 75633

July 31, 2008

Gentlemen:

I would like to present my proposed budget for FY 2009.

The certified appraisal values that were delivered on July 24<sup>th</sup> reveal a substantial increase in Panola County's property values. Most of this increase is due to the expansion of the Oil and Gas Exploration Industry.

This increase in values will allow Panola County to lower the tax rate; however, there are still several factors that will necessitate the need to increase budget expenditures.

The major factors are the opening of the new jail which will require 13 new jailers budgeted for 10 months of 2009. This also includes ten currently budgeted jail employees when the jail is fully operational. The Sheriff's Department budget also has factored in a fuel and petroleum cost increase.

Another factor is the capital outlay for equipment purchases in the Road & Bridge Department.

Included in the 2009 budget is a 4% cost of living increase for County employees. Compensation for County employees remains very conservative in comparison to the market wages of other Panola County citizens in both the private and governmental market sector.

The proposed tax rate is still over 11% less than the previous year's tax rate. The Maintenance and Operations proposed tax rate is the lowest for Panola County in the last ten years.

I believe that the goal of the Panola County Commissioners' Court is to provide for the needs of the citizens in Panola County. Panola County's citizens overwhelmingly passed a bond issue to build a new jail and with the County's resources the debt is scheduled to be paid off in 2011. After the bond debt has been eliminated, Panola County's tax rate should be reduced even further.

This budget is based on our discussions during our Budget Workshop and the certified values the Appraisal District submitted at the end of July. I believe this is a positive budget and I urge its adoption without change.

Sincerely,

A handwritten signature in cursive script that reads "David L. Anderson".

David L. Anderson  
County Judge

DLA:laj

**BUDGET CERTIFICATE**

Budget of PANOLA COUNTY, TEXAS

Budget year from January 1, 2009 to December 31, 2009

THE STATE OF TEXAS XX

COUNTY OF PANOLA XX

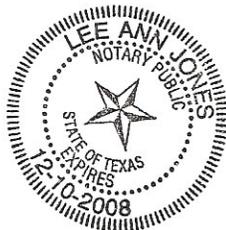
We, David Anderson, County Judge; Mickey Dorman, County Clerk; and Sidney Burns, County Auditor of Panola County, Texas do hereby certify that the attached budget is a true and correct copy of the budget of Panola County, Texas as passed and approved by the Commissioners' Court of said County on the 25th day August 2008, as the same appears on file in the office of the County Clerk of said County.

*David L. Anderson*  
COUNTY JUDGE  
*Sidney Burns*  
COUNTY AUDITOR  
*Mickey Dorman*  
COUNTY CLERK

SUBSCRIBED AND SWORN TO before me, the undersigned authority, this the 8th day of September 2008.

*Lee Ann Jones*  
Notary Public in and for the State of Texas

My Commission Expires: 12-10-2008



**PANOLA COUNTY, TEXAS**  
**BUDGET SUMMARY FOR 2009**

	GENERAL FUND	LAW LIBRARY FUND	COURTHOUSE SECURITY FUND	RECORDS MANAGEMENT FUND	COUNTY CLERK RECORDS PRESERVATION FUND	ARCHIVE FEES FUND	
ESTIMATED BEGINNING BALANCE	4,905,311	22,388	224,678	85,603	162,585	199,706	5,600,271
RECEIPTS							
ADVALOREM TAXES	9,977,608						9,977,608
MOTOR VEHICLE TAXES & LICENSES							0
INTERGOVERNMENTAL RECEIPTS	271,562						271,562
CHARGES FOR SERVICES	526,000	15,996	19,868	6,094	32,297	4,000	604,255
FINES							0
MISCELLANEOUS REVENUES	296,289	4	2,971	986	3,388	1,000	304,638
							0
TOTAL RECEIPTS	11,071,459	16,000	22,839	7,080	35,685	5,000	11,158,063
							0
							0
							0
							0
EXPENDITURES							0
PERSONAL SERVICES (SALARIES & WAGES)	3,908,157		14,470	6,518	6,518		3,935,663
BENEFITS	3,365,061		7,069	562	567		3,373,259
SUPPLIES	276,181						276,181
OTHER SERVICES AND CHARGES	3,275,114	16,000			28,600	5,000	3,324,714
CAPITAL OUTLAY	246,946		1,300				248,246
DEBT SERVICE							0
							0
TOTAL EXPENDITURES	11,071,459	16,000	22,839	7,080	35,685	5,000	11,158,063
ESTIMATED ENDING BALANCES	4,905,311	22,388	224,678	85,603	162,585	199,706	5,600,271

**PANOLA COUNTY, TEXAS**

**BUDGET SUMMARY OF 2009**

	JUSTICE COURT TECHNOLOGY FUND	VEHICLE INVENTORY TAX INTEREST FUND	ROAD & BRIDGE FUND	FARM TO MARKET & LATERAL ROAD FUND	PROBATION FUND	CHILD PROTECTIVE SERVICES FUND	HEALTH FUND
ESTIMATED BEGINNING BALANCE	44,802	7,137	1,624,697	857,941	10,876	14,439	3,508,797
RECEIPTS							
ADVALOREM TAXES			4,121,029	493,300			
MOTOR VEHICLE TAXES & LICENSES			455,000				
INTERGOVERNMENTAL RECEIPTS			49,000				
CHARGES FOR SERVICES	10,000						
FINES			315,000				
MISCELLANEOUS REVENUES		717	108,128	23,634	190	28,000	150,000
<b>TOTAL RECEIPTS</b>	<u>10,000</u>	<u>717</u>	<u>5,048,157</u>	<u>516,934</u>	<u>190</u>	<u>28,000</u>	<u>150,000</u>
EXPENDITURES							
PERSONAL SERVICES (SALARIES & WAGES)		481	1,393,344	122,289			
BENEFITS		236	1,354,652	166,095			
SUPPLIES			627,000	33,000			
OTHER SERVICES AND CHARGES	5,000			179,550	190	28,000	150,000
CAPITAL OUTLAY	5,000		1,673,161	16,000			
DEBT SERVICE							
<b>TOTAL EXPENDITURES</b>	<u>10,000</u>	<u>717</u>	<u>5,048,157</u>	<u>516,934</u>	<u>190</u>	<u>28,000</u>	<u>150,000</u>
ESTIMATED ENDING BALANCES	44,802	7,137	1,624,697	857,941	10,876	14,439	3,508,797

**PANOLA COUNTY, TEXAS**

**BUDGET SUMMARY FOR 2009**

	AIRPORT FUND	ROAD BOND 1971 FUND	PERMANENT IMPROVEMENT FUND	JAIL BOND SERIES 2007 I&S FUND	RETIREE HEALTH BENEFITS TRUST FUND	ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS	TOTAL ALL FUNDS
ESTIMATED BEGINNING BALANCE	215,657	265,785	195,763	16,679	10,306,175		22,669,019
<b>RECEIPTS</b>							
ADVALOREM TAXES				1,351,360			15,943,297
MOTOR VEHICLE TAXES & LICENSES							455,000
INTERGOVERNMENTAL RECEIPTS							320,562
CHARGES FOR SERVICES							614,255
FINES							315,000
MISCELLANEOUS REVENUES	170,000	3,750	2,700	16,818	1,269,224	(1,047,224)	1,030,575
<b>TOTAL RECEIPTS</b>	<u>170,000</u>	<u>3,750</u>	<u>2,700</u>	<u>1,368,178</u>	<u>1,269,224</u>	<u>(1,047,224)</u>	<u>18,678,689</u>
<b>EXPENDITURES</b>							
PERSONAL SERVICES (SALARIES & WAGES)							5,451,777
BENEFITS					764,748	(1,051,293)	4,607,697
SUPPLIES							936,181
OTHER SERVICES AND CHARGES	170,000	3,750				(28,000)	3,833,204
CAPITAL OUTLAY			2,700				1,945,107
DEBT SERVICE				1,368,178			1,368,178
<b>TOTAL EXPENDITURES</b>	<u>170,000</u>	<u>3,750</u>	<u>2,700</u>	<u>1,368,178</u>	<u>764,748</u>	<u>(1,079,293)</u>	<u>18,142,144</u>
ESTIMATED ENDING BALANCES	215,657	265,785	195,763	16,679	10,810,651		23,205,564

**PANOLA COUNTY, TEXAS  
SUMMARY OF BUDGETED EXPENDITURES  
FOR BUDGET YEAR 2009**

BUDGET PAGE	DEPARTMENT	PROPOSED BUDGET	APPROVED BY COMMISSIONERS COURT
11	COUNTY JUDGE	145,646	145,646
12	COMMISSIONERS	342,458	342,458
13	COUNTY CLERK	416,477	416,477
14	VETERANS SERVICE OFFICE	102,047	102,047
15	AIRPORT	83,210	83,210
16	MISCELLANEOUS & NON-DEPARTMENTAL	1,635,975	1,635,975
17	COUNTY COURT AT LAW	276,028	276,028
18	DISTRICT COURT	114,633	114,633
19	DISTRICT CLERK	358,356	358,356
20	JUSTICE OF THE PEACE PCT. 1&4	149,077	149,077
21	JUSTICE OF THE PEACE PCT. 2&3	152,672	152,672
22	JUDICIAL	70,029	70,029
23	CRIMINAL DISTRICT ATTORNEY	340,401	340,401
24	LAWSUITS VS. COUNTY	37,500	37,500
25	ELECTIONS	27,340	27,340
26	ELECTIONS ADMINISTRATION	108,077	108,077
27	AUDITOR	234,476	234,476
28	TREASURER	178,424	178,424
29	TAX COLLECTOR AND ASSESSOR	370,191	370,191
30	BUILDING MAINTENANCE	285,075	285,075
31	FIRE PROTECTION	1,500	1,500
32	SHERIFF	2,276,926	2,276,926
33	CORRECTIONS	1,694,008	1,694,008
34	911 RURAL ADDRESSING	152,594	152,594
35	HIGHWAY PATROL	53,543	53,543
36	CONSTABLE PCT. 2&3	117,860	117,860
37	CONSTABLE PCT. 1&4	122,045	122,045
38	ENVIRONMENTAL PROTECTION	346,000	346,000
39	HEALTH & PAUPERS CARE	463,900	463,900
40	LIBRARY	298,808	298,808
41	YOUTH PROGRAMS	22,000	22,000
42	AGRICULTURE EXTENSION SERVICE	94,183	64,183
	TOTAL GENERAL FUND	<u>11,071,459</u>	<u>11,071,459</u>
44	LAW LIBRARY	16,000	16,000
46	COURTHOUSE SECURITY	22,839	22,839
48	RECORDS MANAGEMENT - DISTRICT CLERK	7,080	7,080
50	COUNTY CLERK RECORDS PRESERVATION	35,685	35,685
52	ARCHIVE FEES	5,000	5,000
54	JUSTICE COURT TECHNOLOGY	10,000	10,000
56	VEHICLE INVENTORY TAX INTEREST - TAX A/C	717	717
66	ROAD & BRIDGE PRECINCT #1	1,246,422	1,246,422
67	ROAD & BRIDGE PRECINCT #2	1,049,907	1,049,907
68	ROAD & BRIDGE PRECINCT #3	1,402,757	1,402,757
69	ROAD & BRIDGE PRECINCT #4	1,349,071	1,349,071
61	F.M. & LATERAL ROAD MAINTENANCE	516,934	516,934
63	PROBATION - CSCD	190	190
65	CHILD PROTECTIVE SERVICES	28,000	28,000
67	HEALTH FUND - INDIGENT HEALTH CARE	150,000	150,000
69	AIRPORT	170,000	170,000
71	ROAD BOND 1971 FUND - R.O.W. & UTILITY ADJ.	3,750	3,750
73	PERMANENT IMPROVEMENT	2,700	2,700
75	JAIL BOND 2007 INTEREST & SINKING	1,368,178	1,368,178
79	RETIREE HEALTH BENEFITS TRUST	764,748	764,748
	ADJUSTMENT FOR TRANSFERS BETWEEN FUNDS	(1,079,293)	(1,079,293)
	TOTAL ALL OTHER FUNDS	<u>7,070,685</u>	<u>7,070,685</u>
	GRAND TOTAL BUDGETED EXPENDITURES	<b>18,142,144</b>	<b>18,142,144</b>

**PANOLA COUNTY, TEXAS**

**FIVE YEAR SUMMARY AND COMPARISON OF RECEIPTS AND EXPENDITURES**

	ACTUAL	ACTUAL	ACTUAL	ORIGINAL	PROPOSED	BUDGET
RECEIPTS	2005	2006	2007	2008	BUDGET	APPROVED BY COMMISSIONERS COURT 2009
					2009	
AD VALOREM TAXES	10,652,164	11,325,187	12,723,922	14,542,651	15,943,297	15,943,297
MOTOR VEHICLE TAXES & LICENSES	459,902	455,632	455,247	455,000	455,000	455,000
INTERGOVERNMENTAL RECEIPTS	662,971	413,386	452,084	278,260	320,562	320,562
CHARGES FOR SERVICES	687,019	839,411	805,582	538,633	614,255	614,255
FINES	326,165	369,783	325,429	325,000	315,000	315,000
MISCELLANEOUS	1,441,868	2,208,201	2,095,199	749,566	1,030,575	1,030,575
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL RECEIPTS	14,230,089	15,611,600	16,857,463	16,889,110	18,678,689	18,678,689
EXPENDITURES						
PERSONAL SERVICES (SALARIES & WAGES)	4,194,995	4,285,640	4,522,610	5,078,679	5,451,777	5,451,777
BENEFITS	3,046,204	3,285,609	5,345,292	4,426,264	4,607,697	4,607,697
SUPPLIES	808,211	826,151	905,846	872,981	936,181	936,181
OTHER SERVICES AND CHARGES	2,952,882	3,379,173	3,474,276	3,540,454	3,833,204	3,833,204
CAPITAL OUTLAY & CONSTRUCTION	1,868,354	1,648,769	1,665,073	1,602,104	1,945,107	1,945,107
DEBT SERVICE	134,875	78,018	177,693	1,366,170	1,368,178	1,368,178
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TOTAL EXPENDITURES	13,005,521	13,503,360	16,090,790	16,886,652	18,142,144	18,142,144

PANOLA COUNTY, TEXAS

PROPERTY VALUES AND AD VALOREM TAX REVENUE ESTIMATION FOR BUDGET YEAR 2009

	GENERAL FUND	ROAD & BRIDGE FUND	F.M. AND LATERAL ROAD	JAIL BOND 2007 INTEREST & SINKING FUND	TOTAL
<b>ASSESSED VALUE</b>	5,554,320,809	5,554,320,809	5,554,320,809	5,554,320,809	
LESS: VALUE OF EXEMPTIONS FOR HOMESTEAD, ELDERLY, DISABLED VETERANS, AND, FREEZE TAXABLE, ETC.	245,043,660	245,043,660	256,849,107	245,043,660	
<b>TAXABLE VALUE FOR EACH</b>	5,309,277,149	5,309,277,149	5,297,471,702	5,309,277,149	
<b>TAX RATES FOR 2008 BUDGET YEAR</b>	0.19374	0.08002	0.00960	0.02624	0.30960
<b>ADVALOREM TAXES TO BE LEVIED FOR EACH TAX</b>	<u>10,286,194</u>	<u>4,248,484</u>	<u>508,557</u>	<u>1,393,154</u>	<u>16,436,389</u>
LESS: ESTIMATED UNCOLLECTABLES & CHARGES 2008 BUDGET LEVY	20,572	8,497	1,017	2,786	32,872
LESS: ESTIMATED DISCOUNTS FOR EARLY PAYMENT OF 2008 LEVY	257,155	106,212	12,714	34,829	410,910
LESS: ESTIMATED DELINQUENT TAXES, 2008 BUDGET YEAR LEVY	205,724	84,970	10,171	27,863	328,728
PLUS: ESTIMATED COLLECTIONS OF PRIOR YEARS DELINQUENT TAXES, PENALTIES, INTEREST	<u>174,865</u>	<u>72,224</u>	<u>8,645</u>	<u>23,684</u>	<u>279,418</u>
<b>TOTAL ESTIMATED CASH COLLECTION OF AD VALOREM TAXES, 2008 BUDGET YEAR</b>	9,977,608	4,121,029	493,300	1,351,360	15,943,297

PANOLA COUNTY, TEXAS

AD VALOREM TAX RATE AND COLLECTION HISTORY  
TAX ROLL YEARS 1999 THRU 2008

TAX ROLL YEARS	1999	2000	2001	2002	2003	2004	2005	2006	2007	BUDGET YEAR 2009 TAX ROLL YEAR 2008
TAX RATES										
GENERAL LEVY, EXCEPT ROAD AND BRIDGE	.2713	.2696	.2169	.2466	0.2921	0.2569	0.2245	0.1935	0.21039	0.19374
REGULAR ROAD AND BRIDGE	.1082	.1122	.0974	.1080	0.1311	0.1112	0.0972	0.0837	0.09090	0.08002
SPECIAL ROAD AND BRIDGE	0	0	0	0	0	0	0	0	0.00000	0.00000
FARM TO MARKET AND LATERAL ROAD	.0131	.0131	.0106	.0131	0.015	0.013	0.0113	0.0097	0.01500	0.00960
TOTAL OPERATING TAX RATE	.3926	.3949	.3249	.3677	0.4382	0.3811	0.333	0.2869	0.31179	0.28336
DEBT SERVICE LEVY	0	0	0	0	0	0	0	0	0.03231	0.02624
TOTAL TAX RATE	.3926	.3949	.3249	.3677	0.4382	0.3811	0.333	0.2869	0.34410	0.30960
ASSESSED VALUATION - TAXABLE	1,962,192,898	2,021,359,150	2,684,458,374	2,584,630,233	2,346,460,943	2,788,182,804	3,285,700,147	4,255,513,400	4,560,561,152	5,309,277,149
ADVALOREM TAXES LEVIED	7,714,814	7,964,420	8,728,788	9,608,967	10,279,634	10,825,727	11,508,292	12,929,930	15,591,091	16,436,389
COLLECTIONS, DISCOUNTS, ADJUST. CURRENT LEVY	7,498,485	7,756,713	8,532,642	9,370,791	10,007,852	10,617,627	11,330,572	12,724,856	15,348,762	16,107,661
PERCENT LEVY COLLECTED, DISCOUNTED & ADJUST.	97.2	97.39	97.75	97.52	97.36	98.08	98.46	98.42	98.45	98.00
DELINQ. TAX COLLECTIONS, PENALTIES & INTEREST	169,063	182,572	240,307	215,728	236,408	274,434	214,957	218,960	218,514	279,418
TOTAL TAX COLLECTIONS, DISCOUNTS & ADJUST.	7,667,548	7,939,285	8,772,949	9,586,519	10,244,260	10,892,061	11,545,529	12,943,816	15,567,276	16,387,080
PERCENT COLLECTED, DISCOUNTED & ADJUST.	99.39	99.68	100.51	99.77	99.66	100.61	100.32	100.11	99.85	99.70
OUTSTANDING DELINQUENT TAXES	642,488	667,623	623,462	645,910	681,284	614,950	577,713	563,828	587,643	

**PANOLA COUNTY, TEXAS**  
**STATEMENT OF INDEBTEDNESS**

<b>CLASSIFICATION AND ISSUES</b>	<b>DATE OF ISSUE</b>	<b>DATE OF MATURITY</b>	<b>AMOUNT ISSUED</b>	<b>AMOUNT RETIRED</b>
GENERAL OBLIGATION BONDS SERIES 2007 - JAIL CONSTRUCTION	4/1/2007	5/1/2011	5,055,000	1,190,000

**PANOLA COUNTY, TEXAS  
GENERAL OBLIGATION BONDS  
SERIES 2007- JAIL CONSTRUCTION  
DEBT SERVICE REQUIREMENTS**

YEAR	PRINCIPAL	INTEREST	TOTAL	INTEREST RATE
2009	1,240,000	128,178	1,368,178	3.95%
2010	1,285,000	78,309	1,363,309	3.95%
2011	<u>1,340,000</u>	<u>26,465</u>	<u>1,366,465</u>	3.95%
	3,865,000	232,952	4,097,952	

PANOLA COUNTY  
GENERAL  
REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-			
<b>RECEIPTS</b>			
<b>TAX RECEIPTS</b>			
*310-110 CURRENT PROPERTY TAX LEVY	8,379,854	8,736,584	9,802,743
*310-120 DELINQUENT TAXES	203,112	155,847	174,865
310-000 TAX RECEIPTS	8,582,966	8,892,431	9,977,608
<b>INTERGOVERNMENTAL RECEIPTS</b>			
*330-101 TAX COLLECTING CHARGE SCHOOLS	45,250	45,250	63,250
*330-102 TAX COLLECTING CHARGE CITIES	10,600	8,300	8,300
*330-104 CITY INCINERATOR	14,425	-	-
*330-105 CITY PUBLIC LIBRARY	112,018	118,622	132,924
*330-106 LAW ENFORCEMENT OFFICER SE	5,576	5,088	5,088
*330-109 STATE JUDICIAL	33,766	33,000	33,000
*330-111 STATE AIRPORT	-	-	-
*330-112 STATE LIBRARY GRANT	-	-	-
*330-113 STATE VOTER REGISTRATION	8,978	-	-
*330-114 ELECTIONS	1,583	-	-
*330-115 EXPOSITION BUILDING	-	-	-
*330-117 INDIGENT DEFENSE SERVICES GRANT	15,755	9,630	3,000
*330-118 STATE 911	81,300	26,000	26,000
*330-120 DISASTER RELIEF FUNDS	-	-	-
*330-125 COUNTIES MUTUAL AID AGREEMENTS	-	-	-
*330-126 FEDERAL GRANT	4,581	-	-
330-000 TOTAL INTERGOVERNMENTAL RECEIPTS	333,832	245,890	271,562
<b>CHARGES FOR SERVICES</b>			
*340-100 COUNTY JUDGE	2,221	1,000	1,000
*340-200 COUNTY SHERIFF	37,516	38,000	34,000
*340-400 COUNTY CLERK	231,848	162,527	200,000
*340-500 TAX ASSESSOR COLLECTOR	187,078	135,528	160,000
*340-600 DISTRICT ATTORNEY	6,929	5,000	5,000
*340-700 DISTRICT CLERK	85,643	50,000	60,000
*340-900 COUNTY TREASURER	23,298	16,000	16,000
*340-950 JUSTICES OF THE PEACE	54,030	50,000	50,000
340-000 TOTAL CHARGES FOR SERVICES	628,564	458,055	526,000
<b>MISCELLANEOUS REVENUES</b>			
*360-100 INTEREST EARNINGS	725,156	261,946	262,456
*360-102 MISCELLANEOUS	329,594	34,513	33,833
*360-103 FAMILY PROTECTION FEE	1,695	-	-
*360-104 VITAL ARCHIVE - COUNTY CLERK	1,228	-	-
*360-105 JUDICIARY SUPPORT FEE	1,895	-	-
*360-106 TIME PAYMENT EFTIC	1,453	-	-
*360-107 INTEREST FROM JURY FUND	224	-	-
*360-109 EXPOSITION BUILDING	2,700	-	-
*360-110 HOSPITAL COLLECTIONS	11,209	-	-
*360-116 MISCELLANEOUS UNCLAIMED FUNDS	14	-	-
360-000 TOTAL MISCELLANEOUS REVENUES	1,075,168	296,459	296,289
Total General	10,620,530	9,892,835	11,071,459

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
COUNTY JUDGE

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-400-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*101 ELECTED OFFICIALS	49,745	51,238	53,288
*103 ASSISTANTS	<u>30,238</u>	<u>31,146</u>	<u>32,392</u>
100 PERSONAL SERVICES SUMMARY	79,983	82,384	85,680
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	6,119	6,303	6,555
*202 GROUP MEDICAL & LIFE INSURANCE	14,000	15,840	15,840
*203 RETIREMENT & DEATH BENEFITS	19,196	19,773	20,564
*204 WORKERS COMPENSATION	198	447	447
*206 UNEMPLOYMENT INSURANCE	64	156	156
*207 OTHER POST EMPLOYMENT BENEFITS			<u>12,004</u>
200 BENEFITS SUMMARY	39,577	42,519	55,566
SUPPLIES			
*310 OFFICE SUPPLIES & REPAIRS	<u>1,437</u>	<u>1,600</u>	<u>1,600</u>
300 TOTAL SUPPLIES	1,437	1,600	1,600
OTHER SERVICES AND CHARGES			
*420 COMMUNICATION, TELEPHONE	250	400	400
*427 CONFERENCES AND DUES	2,374	2,000	2,000
*499 MISCELLANEOUS	<u>-</u>	<u>150</u>	<u>150</u>
400 TOTAL OTHER SERVICES AND CHARGES	2,624	2,550	2,550
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	<u>-</u>	<u>250</u>	<u>250</u>
500 CAPITAL OUTLAY	-	250	250
Total COUNTY JUDGE	<u>123,621</u>	<u>129,303</u>	<u>145,646</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
COMMISSIONERS

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-401-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*101 ELECTED OFFICIALS	160,804	165,632	172,260
*105 SECRETARIES	<u>23,344</u>	<u>24,146</u>	<u>25,036</u>
100 PERSONAL SERVICES SUMMARY	184,148	189,778	197,296
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	14,087	14,519	15,094
*202 GROUP MEDICAL & LIFE INSURANCE	34,986	39,600	39,600
*203 RETIREMENT & DEATH BENEFITS	44,196	45,547	47,352
*204 WORKERS COMPENSATION	2,223	6,503	6,503
*206 UNEMPLOYMENT INSURANCE	49	121	121
*207 OTHER POST EMPLOYMENT BENEFITS	<u>0</u>	<u>0</u>	<u>27,642</u>
200 BENEFITS SUMMARY	95,541	106,290	136,312
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	<u>1,518</u>	<u>900</u>	<u>1,200</u>
300 TOTAL SUPPLIES	1,518	900	1,200
<b>OTHER SERVICES AND CHARGES</b>			
*420 COMMUNICATION TELEPHONE	50	400	800
*427 CONFERENCES AND DUES	3,928	6,000	6,000
*499 MISCELLANEOUS	<u>0</u>	<u>350</u>	<u>600</u>
400 TOTAL OTHER SERVICES AND CHARGES	3,978	6,750	7,400
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	<u>-</u>	<u>1200</u>	<u>250</u>
500 TOTAL CAPITAL OUTLAY	-	1200	250
Total COMMISSIONERS	<u>285,185</u>	<u>304,918</u>	<u>342,458</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 COUNTY CLERK

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-403-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*101 ELECTED OFFICIALS	40,201	41,408	43,065
*104 DEPUTIES	<u>112,183</u>	<u>124,147</u>	<u>128,708</u>
100 PERSONAL SERVICES SUMMARY	152,384	165,555	171,773
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	11,657	12,665	13,141
*202 GROUP MEDICAL & LIFE INSURANCE	40,838	47,520	47,520
*203 RETIREMENT & DEATH BENEFITS	36,573	39,734	41,226
*204 WORKERS COMPENSATION	407	881	881
*206 UNEMPLOYMENT INSURANCE	236	621	621
*207 OTHER POST EMPLOYMENT BENEFITS	<u>0</u>	<u>0</u>	<u>24,066</u>
200 BENEFITS SUMMARY	89,711	101,421	127,455
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	<u>12,285</u>	<u>13,000</u>	<u>13,000</u>
300 TOTAL SUPPLIES	12,285	13,000	13,000
<b>OTHER SERVICES AND CHARGES</b>			
*403 DIGITIZING AND REDACTION	3,870	30,000	-
*420 COMMUNICATION TELEPHONE	422	850	850
*427 CONFERENCES AND DUES	908	1,400	1,400
*436 RENTALS, MICROFILMING, & INDEXING	72,173	85,621	85,621
*462 COPY MACHINE RENTALS & SUPPLIES	-	-	8,000
*499 MISCELLANEOUS	<u>-</u>	<u>250</u>	<u>250</u>
400 TOTAL OTHER SERVICES AND CHARGES	77,373	118,121	96,121
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	<u>-</u>	<u>8,128</u>	<u>8,128</u>
500 TOTAL CAPITAL OUTLAY	-	8,128	8,128
Total COUNTY CLERK	<u>331,753</u>	<u>406,225</u>	<u>416,477</u>

DEPUTIES:

(1) @ 28,564 = 28,564

(4) @ 25,036 = 100,144

TOTAL DEPUTIES = 128,708

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
VETERANS SERVICE OFFICE

Account.....	2006 Actual	2007 Est Actual	2008 Approved
100-405-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*102 APPOINTED OFFICIALS	29,111	29,985	31,185
*105 SECRETARIES	<u>23,344</u>	<u>24,146</u>	<u>25,036</u>
100 PERSONAL SERVICES SUMMARY	52,455	54,131	56,221
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	4,013	4,142	4,301
*202 GROUP MEDICAL & LIFE INSURANCE	13,795	15,840	15,840
*203 RETIREMENT & DEATH BENEFITS	12,589	12,992	13,494
*204 WORKERS COMPENSATION	130	293	293
*206 UNEMPLOYMENT INSURANCE	110	271	271
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>7,877</u>
200 BENEFITS SUMMARY	30,637	33,538	42,076
SUPPLIES			
*310 OFFICE SUPPLIES & REPAIRS	<u>296</u>	<u>600</u>	<u>600</u>
300 TOTAL SUPPLIES	296	600	600
OTHER SERVICES AND CHARGES			
*420 COMMUNICATION TELEPHONE	38	500	500
*427 CONFERENCES AND DUES	839	800	800
*486 PROGRAMMING & COMPUTER SERVICES	700	1,300	1,300
*499 MISCELLANEOUS	<u>0</u>	<u>250</u>	<u>250</u>
400 TOTAL OTHER SERVICES AND CHARGES	1,577	2,850	2,850
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	<u>-</u>	<u>300</u>	<u>300</u>
500 TOTAL CAPITAL OUTLAY	-	300	300
Total VETERANS SERVICE OFFICE	<u>84,965</u>	<u>91,419</u>	<u>102,047</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
AIRPORT

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-407-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*116 AIRPORT MANAGER	<u>27,954</u>	<u>30,791</u>	<u>31,905</u>
100 PERSONAL SERVICES SUMMARY	27,954	30,791	31,905
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	2,138	2,356	2,441
*202 GROUP MEDICAL & LIFE INSURANCE	7,000	7,920	7,920
*203 RETIREMENT	6,709	7,390	7,658
*204 WORKERS COMPENSATION	1,121	1,517	1,517
*206 UNEMPLOYMENT INSURANCE	59	154	154
*207 OTHER POST EMPLOYMENT BENEFITS			<u>4,470</u>
200 BENEFITS SUMMARY	17,027	19,337	24,160
SUPPLIES			
*310 OFFICE SUPPLIES & REPAIRS	1,463	1,500	1,500
*356 REPAIR AND MAINTENANCE SUPPLIES	<u>2,467</u>	<u>4,000</u>	<u>4,000</u>
300 TOTAL SUPPLIES	3,930	5,500	5,500
OTHER SERVICES AND CHARGES			
*415 PROFESSIONAL SERVICES	2,109	2,500	2,500
*420 COMMUNICATION TELEPHONE	1,352	2,100	2,100
*429 CONFERENCE,DUES,LODGING & MEALS	-	1,000	1,000
*443 UTILITIES	7,998	11,500	11,500
*448 CONTRACTOR SERVICES	-	2,500	2,500
*457 REPAIRS AND RENOVATIONS	1,426	1,045	1,045
*461 RENTALS & LEASES	<u>-</u>	<u>2,680</u>	<u>1,000</u>
400 TOTAL OTHER SERVICES AND CHARGES	12,885	23,325	21,645
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>
500 TOTAL CAPITAL OUTLAY	-	-	-
Total AIRPORT	<u>61,796</u>	<u>78,953</u>	<u>83,210</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
MISC. & NON DEPARTMENTAL

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-409-			
DEPARTMENTAL - SUMMARY			
PERSONAL SERVICES SUMMARY			
*107 FLOATING SECRETARIES	21,296	24,146	25,036
*112 EMERGENCY MANAGEMENT COORDINATOR	1,512	6,000	6,000
*180 BENEFITS TERMINATION PAY	3,939	12,247	9,929
100 PERSONAL SERVICES SUMMARY	26,747	42,393	40,965
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	2,046	3,038	3,134
*202 GROUP MEDICAL & LIFE INSURANCE	6,623	7,920	7,920
*203 RETIREMENT	6,419	9,527	9,832
*204 WORKERS COMPENSATION	3,565	5,174	5,152
*206 UNEMPLOYMENT INSURANCE	56	183	169
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	5,739
*208 RETIRED EMPLOYEE MEDICAL	185,173	-	-
*213 OPTIONAL RETIREMENT CONTRIBUTION	350,000	350,000	350,000
*214 RETIREE MEDICAL INS TRUST CONTRIBUTION	5,420,485	741,504	210,000
200 BENEFITS SUMMARY	5,974,367	1,117,346	591,946
OTHER SERVICES AND CHARGES			
*401 OUTSIDE AUDIT	33,200	39,000	39,000
*406 APPRAISAL DISTRICT	112,413	125,000	125,000
*407 ECONOMIC DEVELOPMENT/ CHAMBER OF COMMERC	16,349	14,000	14,000
*410 COMPUTER SERVICES & SUPPLIES	326,720	350,000	360,000
*411 DUES MEMBERSHIP & FEES STATE & NATIONAL	3,408	6,000	6,000
*412 INSURANCE/ LIAB., FIRE, ETC.	239,903	250,000	250,000
*415 PROFESSIONAL SERVICES	24,628	23,000	20,000
*420 COMMUNICATION TELEPHONE	35,803	50,000	50,000
*425 EMERGENCY MANAGEMENT & NATIONAL GUARD	8,068	5,000	5,000
*430 ADVERTISING & PUBLICATIONS	8,244	12,000	12,000
*442 POSTAGE	50,538	60,000	60,000
*449 PHYSICALS, VACCINES & BLOOD TESTING	683	2,000	2,000
*455 SOIL & CONSERVATION DIST. CONTRACT	1,000	1,000	1,000
*462 COPY MACHINE RENTALS & SUPPLIES	19,038	24,000	24,000
*487 ANIMAL CONTROL	6,447	14,400	15,000
*490 HISTORICAL MARKERS	-	1,000	1,000
*491 HISTORICAL COMMISSION	-	6,564	6,564
*494 LOSS CONTROL	-	3,000	3,000
*499 MISCELLANEOUS	2,061	4,500	4,500
400 TOTAL OTHER SERVICES AND CHARGES	888,503	990,464	998,064
CAPITAL OUTLAY			
*526 CAPITAL OUTLAY/ LAND PURCHASE	60,754	-	-
*527 FURNITURE & EQUIPMENT	-	5,000	5,000
*545 TRANSFER TO CONSTRUCTION FUND	4,000,000	-	-
500 TOTAL CAPITAL OUTLAY	4,060,754	5,000	5,000
OTHER SERVICES AND CHARGES			
*646 TRANSFER TO INTEREST AND SINKING FUND	102,609	-	-
600 TOTAL OTHER SERVICES AND CHARGES	102,609	-	-
Total MISC. & NON DEPARTMENTAL	11,052,980	2,155,203	1,635,975

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
COUNTY COURT AT LAW

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-426-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*101 ELECTED OFFICIALS	125,000	125,000	125,000
*110 COURT REPORTER	<u>45,602</u>	<u>46,971</u>	<u>48,850</u>
100 PERSONAL SERVICES SUMMARY	170,602	171,971	173,850
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	11,346	13,156	13,300
*202 GROUP MEDICAL & LIFE INSURANCE	14,000	15,840	15,840
*203 RETIREMENT & DEATH BENEFITS	40,944	41,274	41,724
*204 WORKERS COMPENSATION	425	1,022	1,022
*206 UNEMPLOYMENT INSURANCE	96	235	235
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>24,357</u>
200 BENEFITS SUMMARY	66,811	71,527	96,478
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	<u>1,047</u>	<u>1,400</u>	<u>1,400</u>
300 TOTAL SUPPLIES	1,047	1,400	1,400
<b>OTHER SERVICES AND CHARGES</b>			
*417 VISITING JUDGES	975	1,000	1,000
*420 COMMUNICATION TELEPHONE	323	750	750
*427 CONFERENCES AND DUES	841	1,100	1,100
*499 MISCELLANEOUS	<u>240</u>	<u>300</u>	<u>300</u>
400 TOTAL OTHER SERVICES AND CHARGES	2,379	3,150	3,150
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	<u>498</u>	<u>1,150</u>	<u>1,150</u>
500 TOTAL CAPITAL OUTLAY	498	1,150	1,150
Total COUNTY COURT AT LAW	<u>241,337</u>	<u>249,198</u>	<u>276,028</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
DISTRICT COURT

Account.....	2006 Actual	2007 Est Actual	2008 Approved
100-435-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*110 COURT REPORTER	26,151	26,936	28,014
*118 ADMINISTRATOR/SECRETARY	<u>29,703</u>	<u>30,595</u>	<u>31,819</u>
100 PERSONAL SERVICES SUMMARY	55,854	57,531	59,833
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	4,273	4,402	4,578
*202 GROUP MEDICAL & LIFE INSURANCE	14,000	15,840	15,840
*203 RETIREMENT & DEATH BENEFITS	13,405	13,808	14,360
*204 WORKERS COMPENSATION	140	301	301
*206 UNEMPLOYMENT INSURANCE	117	288	288
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>8,383</u>
200 BENEFITS SUMMARY	31,935	34,639	43,750
SUPPLIES			
*310 OFFICE SUPPLIES & REPAIRS	628	1,000	1,000
*312 LAW BOOKS	<u>2,257</u>	<u>2,900</u>	<u>2,900</u>
300 TOTAL SUPPLIES	2,885	3,900	3,900
OTHER SERVICES AND CHARGES			
*415 PROFESSIONAL SERVICES	552	2,500	2,500
*416 VISITING COURT REPORTER	686	750	750
*420 COMMUNICATION TELEPHONE	441	800	800
*427 CONFERENCES AND DUES	2,110	1,500	1,500
*499 MISCELLANEOUS	<u>-</u>	<u>600</u>	<u>600</u>
400 TOTAL OTHER SERVICES AND CHARGES	3,789	6,150	6,150
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	<u>753</u>	<u>1,000</u>	<u>1,000</u>
500 TOTAL CAPITAL OUTLAY	753	1,000	1,000
Total DISTRICT COURT	<u>95,216</u>	<u>103,220</u>	<u>114,633</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 DISTRICT CLERK

Account.....	2006 Actual	2007 Est Actual	2008 Approved
100-450-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*101 ELECTED OFFICIALS	40,201	41,408	43,065
*104 DEPUTIES	<u>110,572</u>	<u>124,147</u>	<u>128,708</u>
100 PERSONAL SERVICES SUMMARY	150,773	165,555	171,773
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	11,534	12,665	13,141
*202 GROUP MEDICAL & LIFE INSURANCE	39,096	47,520	47,520
*203 RETIREMENT & DEATH BENEFITS	36,186	39,734	41,226
*204 WORKERS COMPENSATION	407	881	881
*206 UNEMPLOYMENT INSURANCE	232	621	621
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>24,066</u>
200 BENEFITS SUMMARY	87,455	101,421	127,455
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	<u>13,306</u>	<u>13,000</u>	<u>13,000</u>
300 TOTAL SUPPLIES	13,306	13,000	13,000
<b>OTHER SERVICES AND CHARGES</b>			
*420 COMMUNICATION TELEPHONE	435	400	400
*427 CONFERENCES AND DUES	2,499	2,000	2,000
*436 RENTALS, MICROFILMING, & INDEXING	4,934	35,800	35,800
*499 MISCELLANEOUS	<u>300</u>	<u>300</u>	<u>300</u>
400 TOTAL OTHER SERVICES AND CHARGES	8,168	38,500	38,500
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	<u>3,908</u>	<u>7,628</u>	<u>7,628</u>
500 TOTAL CAPITAL OUTLAY	3,908	7,628	7,628
Total DISTRICT CLERK	<u>263,610</u>	<u>326,104</u>	<u>358,356</u>

DEPUTIES  
 (1) @ 28,564 = 28,564  
 (4) @ 25,036 = 100,144  
 TOTAL = 128,708

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 JUSTICE OF THE PEACE PCT 1 & 4

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-455-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*101 ELECTED OFFICIALS	40,201	41,408	43,065
*105 SECRETARIES	<u>30,141</u>	<u>36,219</u>	<u>37,554</u>
100 PERSONAL SERVICES SUMMARY	70,342	77,627	80,619
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	5,381	5,939	6,168
*202 GROUP MEDICAL & LIFE INSURANCE	15,841	19,800	19,800
*203 RETIREMENT & DEATH BENEFITS	16,882	18,631	19,349
*204 WORKERS COMPENSATION	186	394	394
*206 UNEMPLOYMENT INSURANCE	64	182	182
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>11,295</u>
200 BENEFITS SUMMARY	38,354	44,946	57,188
SUPPLIES			
*310 OFFICE SUPPLIES & REPAIRS	<u>3,123</u>	<u>3,125</u>	<u>3,125</u>
300 TOTAL SUPPLIES	3,123	3,125	3,125
OTHER SERVICES AND CHARGES			
*410 PROFESSIONAL SERVICES COMPUTER	1,700	2,500	2,500
*415 PROFESSIONAL SERVICES	1,011	1,000	1,000
*420 COMMUNICATION TELEPHONE	571	1,000	1,000
*426 TRAVEL	422	1,000	1,000
*427 CONFERENCES AND DUES	462	1,695	1,750
*499 MISCELLANEOUS	<u>105</u>	<u>200</u>	<u>200</u>
400 TOTAL OTHER SERVICES AND CHARGES	4,271	7,395	7,450
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	<u>-</u>	<u>-</u>	<u>695</u>
500 TOTAL CAPITAL OUTLAY	-	-	695
Total JUSTICE OF THE PEACE PCT.1 & 4	<u>116,090</u>	<u>133,093</u>	<u>149,077</u>

SECRETARIES:

(1) @ 25,036 = 25,036

(1) @ 12,518 = 12,518

TOTAL = 37,554

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
JUSTICE OF THE PEACE PCT 2 & 3

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-457-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*101 ELECTED OFFICIALS	40,201	41,408	43,065
*105 SECRETARIES	<u>29,873</u>	<u>36,219</u>	<u>37,554</u>
100 PERSONAL SERVICES SUMMARY	70,074	77,627	80,619
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	5,360	5,939	6,168
*202 GROUP MEDICAL & LIFE INSURANCE	16,221	19,800	19,800
*203 RETIREMENT & DEATH BENEFITS	16,818	18,631	19,349
*204 WORKERS COMPENSATION	186	394	394
*206 UNEMPLOYMENT INSURANCE	63	182	182
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>11,295</u>
200 BENEFITS SUMMARY	38,648	44,946	57,188
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	3,754	3,500	4,000
*313 COMPUTER REPLACEMENT PARTS	<u>-</u>	<u>1,000</u>	<u>1,000</u>
300 TOTAL SUPPLIES	3,754	4,500	5,000
<b>OTHER SERVICES AND CHARGES</b>			
*410 PROFESSIONAL SERVICES/ COMPUTER	1,700	2,970	2,970
*415 PROFESSIONAL SERVICES	819	1,000	1,000
*420 COMMUNICATION TELEPHONE	797	1,200	1,200
*426 TRAVEL	1,386	1,000	2,000
*427 CONFERENCES AND DUES	1,340	1,500	2,000
*499 MISCELLANEOUS	<u>-</u>	<u>200</u>	<u>200</u>
400 TOTAL OTHER SERVICES AND CHARGES	6,042	7,870	9,370
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	<u>-</u>	<u>495</u>	<u>495</u>
500 TOTAL CAPITAL OUTLAY	-	495	495
Total JUSTICE OF THE PEACE PCT. 2 AND 3	<u>118,518</u>	<u>135,438</u>	<u>152,672</u>

SECRETARIES:

(1) @ 25,036 = 25,036

(1) @ 12,518 = 12,518

TOTAL = 37,554

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
JUDICIAL

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-465-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*130 BAILIFF AND SECURITY	<u>18,855</u>	<u>19,514</u>	<u>20,212</u>
100 PERSONAL SERVICES SUMMARY	18,855	19,514	20,212
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	1,442	1,493	1,547
*202 GROUP MEDICAL & LIFE INSURANCE	7,000	7,920	7,920
*203 RETIREMENT & DEATH BENEFITS	4,525	4,684	4,851
*204 WORKERS COMPENSATION	628	669	669
*206 UNEMPLOYMENT INSURANCE	39	98	98
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>2,832</u>
200 BENEFITS SUMMARY	13,634	14,864	17,917
OTHER SERVICES AND CHARGES			
*414 JURORS, DISTRICT & COUNTY	17,084	30,000	30,000
*420 COMMUNICATION TELEPHONE	488	800	800
*427 CONFERENCES AND DUES	-	1,000	1,000
*499 MISCELLANEOUS	<u>14</u>	<u>100</u>	<u>100</u>
400 TOTAL OTHER SERVICES AND CHARGES	17,586	31,900	31,900
Total JUDICIAL	<u>50,075</u>	<u>66,278</u>	<u>70,029</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
CRIMINAL DISTRICT ATTORNEY

Account.....	2007	2008	2009
100-477-	Actual	Est Actual	Approved
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*102 APPOINTED OFFICIALS	63,489	65,394	68,010
*105 SECRETARIES	57,017	72,438	75,108
*164 COURT COORDINATOR & SPECIALIST	<u>26,837</u>	<u>27,642</u>	<u>28,748</u>
100 PERSONAL SERVICES SUMMARY	147,343	165,474	171,866
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	11,354	12,659	13,148
*202 GROUP MEDICAL & LIFE INSURANCE	26,224	31,680	31,680
*203 RETIREMENT & DEATH BENEFITS	35,622	39,714	41,248
*204 WORKERS COMPENSATION	1,100	1,156	1,156
*206 UNEMPLOYMENT INSURANCE	176	828	828
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>24,079</u>
200 BENEFITS SUMMARY	74,476	86,037	112,139
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	10,323	9,000	12,000
*312 LAW BOOKS	<u>7,174</u>	<u>10,000</u>	<u>10,000</u>
300 TOTAL SUPPLIES	17,497	19,000	22,000
<b>OTHER SERVICES AND CHARGES</b>			
*415 PROFESSIONAL SERVICES	3,641	20,450	1,450
*418 WITNESS EXPENSE	-	5,000	5,000
*419 SPECIAL PROSECUTOR CONTRACTS	-	15,000	15,000
*420 COMMUNICATION TELEPHONE	1,282	2,000	2,000
*427 CONFERENCES AND DUES	3,388	5,000	5,000
*449 LAW ENFORCEMENT OFFICER STANDARD EDUCATI	-	696	696
*499 MISCELLANEOUS	<u>262</u>	<u>1,000</u>	<u>1,000</u>
400 TOTAL OTHER SERVICES AND CHARGES	8,573	49,146	30,146
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	<u>3,390</u>	<u>4,250</u>	<u>4,250</u>
500 TOTAL CAPITAL OUTLAY	3,390	4,250	4,250
Total CRIMINAL DISTRICT ATTORNEY	<u>251,279</u>	<u>323,907</u>	<u>340,401</u>

SECRETARIES:  
(3) @ 25,036 = 75,108

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 LAWSUITS VS COUNTY

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-478-			
SUMMARY			
OTHER SERVICES AND CHARGES			
*488 SETTLEMENTS & OTHERS	-	25,000	25,000
*489 ATTORNEYS FEES	<u>2,432</u>	<u>12,500</u>	<u>12,500</u>
400 TOTAL OTHER SERVICES AND CHARGES	2,432	37,500	37,500
Total LAWSUITS VS COUNTY	<u>2,432</u>	<u>37,500</u>	<u>37,500</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
ELECTIONS

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-490-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*150 ELECTIONS	<u>12,115</u>	<u>16,000</u>	<u>16,000</u>
100 PERSONAL SERVICES SUMMARY	12,115	16,000	16,000
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	-	1,224	1,224
*204 WORKERS COMPENSATION	<u>40</u>	<u>182</u>	<u>182</u>
200 BENEFITS SUMMARY	40	1,406	1,406
SUPPLIES			
*310 OFFICE SUPPLIES & REPAIRS	<u>7,158</u>	<u>3,034</u>	<u>3,034</u>
300 TOTAL SUPPLIES	7,158	3,034	3,034
OTHER SERVICES AND CHARGES			
*408 POLLING PLACE RENTAL	820	900	900
*415 PROFESSIONAL SERVICES	<u>5,426</u>	<u>-</u>	<u>6,000</u>
400 TOTAL OTHER SERVICES AND CHARGES	6,246	900	6,900
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	<u>1,000</u>	<u>-</u>	<u>-</u>
500 TOTAL CAPITAL OUTLAY	1,000	-	-
Total ELECTIONS	<u>26,559</u>	<u>21,340</u>	<u>27,340</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
ELECTIONS ADMINISTRATION

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-491-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*102 APPOINTED OFFICIALS	27,958	28,925	29,984
*104 DEPUTIES	23,344	24,146	25,036
*107 TEMPORARY OR EXTRA HELP	-	344	-
100 PERSONAL SERVICES SUMMARY	51,302	53,415	55,020
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	3,924	4,087	4,210
*202 GROUP MEDICAL & LIFE INSURANCE	14,000	15,840	15,840
*203 RETIREMENT & DEATH BENEFITS	12,313	12,738	13,205
*204 WORKERS COMPENSATION	127	273	272
*206 UNEMPLOYMENT INSURANCE	108	267	266
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	7,709
200 BENEFITS SUMMARY	30,472	33,205	41,502
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	2,499	2,500	2,500
300 TOTAL SUPPLIES	2,499	2,500	2,500
<b>OTHER SERVICES AND CHARGES</b>			
*404 INTERNET SERVICE	2,342	7,200	7,200
*420 COMMUNICATION TELEPHONE	353	500	500
*427 CONFERENCES AND DUES	994	1,700	1,000
*499 MISCELLANEOUS	355	355	355
400 TOTAL OTHER SERVICES AND CHARGES	4,044	9,755	9,055
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	840	750	-
500 TOTAL CAPITAL OUTLAY	840	750	-
Total ELECTIONS ADMINISTRATION	89,157	99,625	108,077

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
COUNTY AUDITOR

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-495-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*102 APPOINTED OFFICIALS	49,745	51,238	53,288
*103 ASSISTANTS	<u>75,090</u>	<u>77,344</u>	<u>80,439</u>
100 PERSONAL SERVICES SUMMARY	124,835	128,582	133,727
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	9,550	9,837	10,231
*202 GROUP MEDICAL & LIFE INSURANCE	20,999	23,760	23,760
*203 RETIREMENT & DEATH BENEFITS	29,960	30,860	32,095
*204 WORKERS COMPENSATION	309	708	708
*206 UNEMPLOYMENT INSURANCE	262	643	643
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>18,736</u>
200 BENEFITS SUMMARY	61,080	65,808	86,173
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	<u>1,870</u>	<u>2,000</u>	<u>2,000</u>
300 TOTAL SUPPLIES	1,870	2,000	2,000
<b>OTHER SERVICES AND CHARGES</b>			
*420 COMMUNICATION TELEPHONE	258	600	600
*424 PROFESSIONAL AND COMPUTER SERVICES	-	1,700	1,700
*427 CONFERENCES AND DUES	2,127	5,000	5,000
*435 RE-CREATION, PRINTING, & BINDERY	1,195	1,600	1,600
*499 MISCELLANEOUS	<u>266</u>	<u>376</u>	<u>376</u>
400 TOTAL OTHER SERVICES AND CHARGES	3,846	9,276	9,276
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	<u>1,837</u>	<u>3,300</u>	<u>3,300</u>
500 TOTAL CAPITAL OUTLAY	1,837	3,300	3,300
Total COUNTY AUDITOR	<u>193,468</u>	<u>208,966</u>	<u>234,476</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
COUNTY TREASURER

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-497-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*101 ELECTED OFFICIALS	40,201	41,408	43,065
*104 DEPUTIES	<u>49,987</u>	<u>51,709</u>	<u>53,600</u>
100 PERSONAL SERVICES SUMMARY	90,188	93,117	96,665
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	6,899	7,124	7,395
*202 GROUP MEDICAL & LIFE INSURANCE	20,999	23,760	23,760
*203 RETIREMENT & DEATH BENEFITS	21,645	22,349	23,200
*204 WORKERS COMPENSATION	224	502	502
*206 UNEMPLOYMENT INSURANCE	105	259	259
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>13,543</u>
200 BENEFITS SUMMARY	49,872	53,994	68,659
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	<u>2,380</u>	<u>2,400</u>	<u>2,400</u>
300 TOTAL SUPPLIES	2,380	2,400	2,400
<b>OTHER SERVICES AND CHARGES</b>			
*415 PROFESSIONAL SERVICES	-	6,000	6,000
*420 COMMUNICATION TELEPHONE	352	500	500
*427 CONFERENCES AND DUES	2,159	4,000	4,000
*499 MISCELLANEOUS	<u>133</u>	<u>200</u>	<u>200</u>
400 TOTAL OTHER SERVICES AND CHARGES	2,644	10,700	10,700
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>
500 TOTAL CAPITAL OUTLAY	-	-	-
Total COUNTY TREASURER	<u>145,084</u>	<u>160,211</u>	<u>178,424</u>

DEPUTIES:  
(1) @28,564  
(1) @25,036  
TOTAL = 53,600

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
TAX COLLECTOR AND ASSESSOR

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-499-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*101 ELECTED OFFICIALS	40,201	41,408	43,065
*104 DEPUTIES	143,085	151,710	157,272
*109 SEASONAL HELP	8,891	9,593	9,979
<b>100 PERSONAL SERVICES SUMMARY</b>	<b>192,177</b>	<b>202,711</b>	<b>210,316</b>
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	14,702	15,508	16,090
*202 GROUP MEDICAL & LIFE INSURANCE	47,223	55,400	55,440
*203 RETIREMENT & DEATH BENEFITS	43,989	46,349	48,081
*204 WORKERS COMPENSATION	486	1,074	1,074
*206 UNEMPLOYMENT INSURANCE	319	807	807
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	28,068
<b>200 BENEFITS SUMMARY</b>	<b>106,719</b>	<b>119,138</b>	<b>149,560</b>
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	4,169	3,925	3,925
<b>300 TOTAL SUPPLIES</b>	<b>4,169</b>	<b>3,925</b>	<b>3,925</b>
<b>OTHER SERVICES AND CHARGES</b>			
*420 COMMUNICATION TELEPHONE	898	1,390	1,390
*427 CONFERENCES AND DUES	2,276	4,000	4,000
*435 RE-CREATION, PRINTING, & BINDERY	-	500	500
*499 MISCELLANEOUS	331	500	500
<b>400 TOTAL OTHER SERVICES AND CHARGES</b>	<b>3,505</b>	<b>6,390</b>	<b>6,390</b>
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	1,085	-	-
<b>500 TOTAL CAPITAL OUTLAY</b>	<b>1,085</b>	<b>-</b>	<b>-</b>
<b>Total TAX COLLECTOR AND ASSESSOR</b>	<b>307,655</b>	<b>332,164</b>	<b>370,191</b>

**DEPUTIES:**

(2) @ 28,564 = 57,128

(4) @ 25,036 = 100,144

TOTAL DEPUTIES = 157,272

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
BUILDING MAINTENANCE

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-510-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*102 APPOINTED OFFICIALS	26,781	27,585	28,689
*109 SEASONAL HELP	-	6,446	6,788
100 PERSONAL SERVICES SUMMARY	26,781	34,031	35,477
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	2,049	2,604	2,714
*202 GROUP MEDICAL & LIFE INSURANCE	7,000	7,920	7,920
*203 RETIREMENT & DEATH BENEFITS	6,427	6,621	6,886
*204 WORKERS COMPENSATION	1,340	2,205	2,205
*206 UNEMPLOYMENT INSURANCE	56	171	171
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	4,020
200 BENEFITS SUMMARY	16,872	19,521	23,916
SUPPLIES			
*305 S.W.E.A.T SUPPLIES	4,749	5,000	5,000
*335 OPERATING SUPPLIES	17,700	30,000	30,000
*356 REPAIR AND MAINTENANCE SUPPLIES	10,613	19,720	19,720
300 TOTAL SUPPLIES	33,062	54,720	54,720
OTHER SERVICES AND CHARGES			
*415 PROFESSIONAL SERVICES	71,501	70,006	70,006
*420 COMMUNICATION TELEPHONE	570	800	800
*443 UTILITIES	55,898	60,000	60,000
*457 REPAIRS AND RENOVATIONS	285,061	32,500	40,000
*499 MISCELLANEOUS	-	156	156
400 TOTAL OTHER SERVICES AND CHARGES	413,030	163,462	170,962
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	1,968	7,500	-
500 TOTAL CAPITAL OUTLAY	1,968	7,500	-
Total BUILDING MAINTENANCE	491,713	279,234	285,075

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 FIRE PROTECTION

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-543-			
SUMMARY			
OTHER SERVICES AND CHARGES			
*466 FIRE SERVICES	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
400 TOTAL OTHER SERVICES AND CHARGES	1,500	1,500	1,500
Total FIRE PROTECTION	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 SHERIFF

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-560-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*101 ELECTED OFFICIALS	40,201	41,408	43,065
*104 DEPUTIES & PATROL SERGEANT	363,034	391,177	406,917
*105 SECRETARIES	46,688	72,438	75,108
*108 ADMINISTRATION SUPERVISOR	23,344	-	-
*111 JUVENILE INVESTIGATOR	34,612	36,003	37,382
*121 COMMUNICATION OFFICERS	-	-	255,852
*150 CHIEF DEPUTY	38,790	39,954	41,553
*151 CRIMINAL INVESTIGATORS	95,381	107,753	112,103
*166 CAPTAIN	36,577	37,675	39,182
*168 S.W.E.A.T COORDINATOR	33,438	35,655	37,008
<b>100 PERSONAL SERVICES SUMMARY</b>	<b>712,065</b>	<b>762,063</b>	<b>1,048,170</b>
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	54,473	58,298	80,186
*202 GROUP MEDICAL & LIFE INSURANCE	148,770	174,240	245,520
*203 RETIREMENT & DEATH BENEFITS	170,896	182,896	251,561
*204 WORKERS COMPENSATION	25,196	49,355	49,355
*206 UNEMPLOYMENT INSURANCE	4,369	4,285	4,285
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	146,849
<b>200 BENEFITS SUMMARY</b>	<b>403,704</b>	<b>469,074</b>	<b>777,756</b>
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	19,379	20,500	24,500
*356 REPAIR & MAINTENANCE SUPPLIES	-	-	3,000
*392 UNIFORMS	9,887	12,000	14,700
<b>300 TOTAL SUPPLIES</b>	<b>29,266</b>	<b>32,500</b>	<b>42,200</b>
<b>OTHER SERVICES AND CHARGES</b>			
*409 K\9 EXPENSE	2,428	3,000	3,000
*420 COMMUNICATION TELEPHONE	12,183	11,000	11,000
*429 CONFERENCE,DUES,LODGING & MEALS	18,070	19,000	22,000
*432 CRIMINAL INVESTIGATION	2,209	5,000	5,000
*433 911 SUPPLIES, REPAIRS, ETC.	-	-	2,000
*443 UTILITIES	-	-	30,000
*449 LAW ENFORCEMENT OFFICER STANDARD EDUCATI	810	3,000	3,000
*454 PARTS, REPAIRS, GAS, AND TRANS. EXP.	166,319	150,000	225,000
*499 MISCELLANEOUS	4,526	7,800	7,800
<b>400 TOTAL OTHER SERVICES AND CHARGES</b>	<b>206,545</b>	<b>193,800</b>	<b>308,800</b>
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	88,035	100,000	100,000
<b>500 TOTAL CAPITAL OUTLAY</b>	<b>88,035</b>	<b>100,000</b>	<b>100,000</b>
<b>Total SHERIFF</b>	<b>1,439,615</b>	<b>1,562,437</b>	<b>2,276,926</b>
PATROL LIEUTENANT (BASE PAY) (1) @ 35,977 = 35,977		CHIEF DEPUTY (1) @ 41,553	
PATROL SERGEANTS (BASE PAY) (3) @ 35,350 =106,050		CAPTAIN (1) @ 39,182	
PATROL DEPUTIES (BASE PAY) (7) @ 34,682 = 242,774		CRIMINAL INVESTIGATOR - SERGEANT (1) @ 35,350	
HOLIDAY PAY, ETC. = 22,116		CRIMINAL INVESTIGATOR - LIEUTENANT(1)@ 35,977	
TOTAL PATROL LIEUTENANT,SERGEANTS & DEP. = 406,917		CRIMINAL INVESTIGATOR - NARCOTICS (1)@34,682	
SECRETARIES (3) @ 25,036 = 75,108		HOLIDAY PAY, ETC. = 6,094	
SWEAT COORDINATOR (1) @ 34,995		TOTAL CRIMINAL INVESTIGATORS =112,103	
HOLIDAY PAY, ETC. = 2,013		JUVENILE INVESTIGATOR (1) @ 35,350	
TOTAL SWEAT COORDINATOR = 37,008		HOLIDAY PAY, ETC. JUVENILE INVESTIGATOR = 2,032	
COMMUNICATIONS SUPERVISOR SERGEANT (1) @29,462		TOTAL JUVENILE INVESTIGATOR = 37,382	
COMMUNICATIONS DETENTION OFFICERS (8) @ 26,560 = 212480			
HOLIDAY PAY, ETC. = 13,910			
TOTAL COMMUNICATIONS OFFICERS = 255,852			

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
CORRECTIONS / JAIL

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-570-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*120 DETENTION OFFICERS	450,870	643,538	585,794
100 PERSONAL SERVICES SUMMARY	450,870	643,538	585,794
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	34,493	49,231	44,814
*202 GROUP MEDICAL & LIFE INSURANCE	111,449	176,880	165,000
*203 RETIREMENT	103,338	154,450	140,591
*204 WORKERS COMPENSATION	13,282	24,921	24,921
*206 UNEMPLOYMENT INSURANCE	2,918	3,218	3,218
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	82,070
200 BENEFITS SUMMARY	265,480	408,700	460,614
SUPPLIES			
*301 CLOTHING & BEDDING	3,332	5,000	10,000
*302 JAIL LAUNDRY	1,984	4,000	6,000
*310 OFFICE SUPPLIES & REPAIRS	-	-	3,000
*356 REPAIR AND MAINTENANCE SUPPLIES	11,549	8,000	10,000
*393 MISCELLANEOUS SUPPLIES	16,992	20,000	25,000
300 TOTAL SUPPLIES	33,857	37,000	54,000
OTHER SERVICES AND CHARGES			
*405 MEDICAL	111,831	200,000	200,000
*408 JAIL BOARD-PRISONERS FOOD,ETC.	74,367	105,000	200,000
*420 COMMUNICATION TELEPHONE	-	-	5,000
*433 911 SUPPLIES	497	2,000	-
*443 UTILITIES	43,186	84,000	100,000
*457 REPAIRS AND RENOVATIONS	21,660	30,000	20,000
*463 RENTALS	2,683	3,600	3,600
*472 HOUSING PRISONERS OUT OF COUNTY	145,000	100,000	50,000
*487 ANIMAL CONTROL	2,000	-	-
*499 MISCELLANEOUS	634	5,000	5,000
400 TOTAL OTHER SERVICES AND CHARGES	401,858	529,600	583,600
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	2,831	10,000	10,000
500 TOTAL CAPITAL OUTLAY	2,831	10,000	10,000
Total CORRECTIONS / JAIL	1,154,896	1,628,838	1,694,008
JAIL ADMINISTRATOR, SERGEANT (1) @ 35,350	=35,350		
ASST JAIL ADMINISTRATOR SERGEANT (1) @ 34,682	=34,682		
SENIOR DETENTION OFFICERS (8) @ 26,560	=212,480		
DETENTION OFFICERS(BASEPAY 10 months) (13) @ 21,024	=273,312		
HOLIDAY PAY, ETC.	=29,970		
TOTAL DETENTION/ COMMUNICATIONS OFFICERS	=585,794		

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
911/ RURAL ADDRESSING

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-575-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*116 COORDINATORS	<u>55,567</u>	<u>57,486</u>	<u>59,538</u>
100 PERSONAL SERVICES SUMMARY	55,567	57,486	59,538
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	4,251	4,398	4,555
*202 GROUP MEDICAL & LIFE INSURANCE	14,000	15,840	15,840
*203 RETIREMENT	13,336	13,797	14,289
*204 WORKERS COMPENSATION	180	642	642
*206 UNEMPLOYMENT INSURANCE	116	288	288
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>8,342</u>
200 BENEFITS SUMMARY	31,883	34,965	43,956
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	843	1,200	1,200
*313 COMPUTER REPLACEMENT PARTS	-	1,000	1,000
*316 SIGNS & POST	8,984	10,000	10,000
*319 SOFTWARE	<u>-</u>	<u>800</u>	<u>800</u>
300 TOTAL SUPPLIES	9,827	13,000	13,000
<b>OTHER SERVICES AND CHARGES</b>			
*415 PROFESSIONAL SERVICES	52,000	-	-
*420 COMMUNICATION TELEPHONE	1,588	1,600	1,600
*427 CONFERENCES AND DUES	75	400	400
*444 BUILDING RENTAL	3,300	3,600	3,600
*499 MISCELLANEOUS	<u>-</u>	<u>500</u>	<u>500</u>
400 TOTAL OTHER SERVICES AND CHARGES	56,963	6,100	6,100
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	<u>16,056</u>	<u>2,000</u>	<u>30,000</u>
500 TOTAL CAPITAL OUTLAY	16,056	2,000	30,000
Total 911/ RURAL ADDRESSING	<u>170,296</u>	<u>113,551</u>	<u>152,594</u>

COORDINATORS :  
(1) @ 29,755  
(1) @ 29,783  
TOTAL = 59,538

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
HIGHWAY PATROL

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-580-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*105 SECRETARIES	<u>23,344</u>	<u>24,146</u>	<u>25,036</u>
100 PERSONAL SERVICES SUMMARY	23,344	24,146	25,036
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	1,786	1,848	1,916
*202 GROUP MEDICAL & LIFE INSURANCE	7,000	7,920	7,920
*203 RETIREMENT & DEATH BENEFITS	5,603	5,796	6,009
*204 WORKERS COMPENSATION	58	133	133
*206 UNEMPLOYMENT INSURANCE	49	121	121
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>3,508</u>
200 BENEFITS SUMMARY	14,496	15,818	19,607
SUPPLIES			
*310 OFFICE SUPPLIES & REPAIRS	<u>1,479</u>	<u>1,700</u>	<u>1,700</u>
300 TOTAL SUPPLIES	1,479	1,700	1,700
OTHER SERVICES AND CHARGES			
*420 COMMUNICATION TELEPHONE	134	1,000	1,000
*459 GAME WARDEN SUPPLIES	498	500	500
*498 HIGHWAY PATROL CELLULAR PHONE	1,348	2,200	2,200
*499 MISCELLANEOUS	<u>475</u>	<u>500</u>	<u>500</u>
400 TOTAL OTHER SERVICES AND CHARGES	2,455	4,200	4,200
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	<u>2,799</u>	<u>3,000</u>	<u>3,000</u>
500 TOTAL CAPITAL OUTLAY	2,799	3,000	3,000
Total HIGHWAY PATROL	<u>44,573</u>	<u>48,864</u>	<u>53,543</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
CONSTABLE PCT. 2 AND 3

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-581-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*101 ELECTED OFFICIALS	<u>38,350</u>	<u>39,501</u>	<u>41,082</u>
100 PERSONAL SERVICES SUMMARY	38,350	39,501	41,082
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	2,934	3,022	3,143
*202 GROUP MEDICAL & LIFE INSURANCE	7,000	7,920	7,920
*203 RETIREMENT & DEATH BENEFITS	9,204	9,481	9,860
*204 WORKERS COMPENSATION	2,441	3,288	3,288
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>5,756</u>
200 BENEFITS SUMMARY	21,579	23,711	29,967
SUPPLIES			
*392 UNIFORMS	<u>406</u>	<u>750</u>	<u>750</u>
300 TOTAL SUPPLIES	406	750	750
OTHER SERVICES AND CHARGES			
*420 COMMUNICATION TELEPHONE	495	800	800
*427 CONFERENCES AND DUES	40	1,000	1,000
*449 LAW ENFORCEMENT OFFICER STANDARD EDUCATI	-	696	696
*454 PARTS, REPAIRS, GAS, AND TRANS. EXP.	11,300	9,000	10,000
*499 MISCELLANEOUS	<u>17</u>	<u>565</u>	<u>565</u>
400 TOTAL OTHER SERVICES AND CHARGES	11,852	12,061	13,061
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	<u>-</u>	<u>2,000</u>	<u>33,000</u>
500 TOTAL CAPITAL OUTLAY	-	2,000	33,000
Total CONSTABLE PCT. 2 AND 3	<u>72,187</u>	<u>78,023</u>	<u>117,860</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
CONSTABLE PCT. 1 & 4

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-585-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*101 ELECTED OFFICIALS	<u>38,350</u>	<u>39,501</u>	<u>41,082</u>
100 PERSONAL SERVICES SUMMARY	38,350	39,501	41,082
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	2,934	3,022	3,143
*202 GROUP MEDICAL & LIFE INSURANCE	7,000	7,920	7,920
*203 RETIREMENT & DEATH BENEFITS	9,204	9,481	9,860
*204 WORKERS COMPENSATION	2,441	3,288	3,288
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>5,756</u>
200 BENEFITS SUMMARY	21,579	23,711	29,967
SUPPLIES			
*392 UNIFORMS	<u>1,405</u>	<u>1,000</u>	<u>1,000</u>
300 TOTAL SUPPLIES	1,405	1,000	1,000
OTHER SERVICES AND CHARGES			
*420 COMMUNICATION TELEPHONE	508	800	800
*427 CONFERENCES AND DUES	628	1,000	1,000
*449 LAW ENFORCEMENT OFFICER STANDARD EDUCATI		696	696
*454 PARTS, REPAIRS, GAS, AND TRANS. EXP.	8,263	9,000	10,000
*499 MISCELLANEOUS	<u>405</u>	<u>500</u>	<u>500</u>
400 TOTAL OTHER SERVICES AND CHARGES	9,804	11,996	12,996
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	<u>2,291</u>	<u>6,000</u>	<u>37,000</u>
500 TOTAL CAPITAL OUTLAY	2,291	6,000	37,000
Total CONSTABLE PCT. 1 & 4	<u>73,429</u>	<u>82,208</u>	<u>122,045</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 ENVIRONMENTAL PROTECTION

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-595-			
SUMMARY			
OTHER SERVICES AND CHARGES			
*468 TRASH DISPOSAL	<u>301,164</u>	<u>325,000</u>	<u>346,000</u>
400 TOTAL OTHER SERVICES AND CHARGES	301,164	325,000	346,000
Total ENVIRONMENTAL PROTECTION	<u>301,164</u>	<u>325,000</u>	<u>346,000</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
HEALTH AND PAUPERS CARE

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-646-			
SUMMARY			
OTHER SERVICES AND CHARGES			
*153 AGING MATCH	-	3,200	3,200
*405 MEDICAL	5,748	15,000	15,000
*475 MENTAL HEALTH/ MENTAL RETARDATION	28,000	28,000	28,000
*476 STATEMENT OF FACTS	1,320	14,000	14,000
*477 AUTOPSIES AND INQUESTS	86,618	50,000	60,000
*478 MENTAL EVALUATION PRISONERS	-	5,000	5,000
*479 RETARDED CITIZENS ASSOCIATION	6,500	6,500	6,500
*480 ALCOHOL ABUSE PROGRAM	4,000	4,000	4,000
*481 CHILD PROTECTIVE SERVICES	8,000	28,000	28,000
*482 ATTORNEYS FEES/ JUVENILES	20,656	20,000	20,000
*483 JUVENILE PROBATION MATCH	100,000	106,000	129,000
*484 OPEN DOOR/ JUVENILE CARE	5,000	5,000	5,000
*489 ATTORNEYS FEES	132,522	173,000	140,000
*499 MISCELLANEOUS	-	200	200
*822 COUNTY HEALTH OFFICER	6,000	6,000	6,000
400 TOTAL OTHER SERVICES AND CHARGES	404,364	463,900	463,900
Total HEALTH AND PAUPERS CARE	404,363	463,900	463,900

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
LIBRARY

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-650-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*107 TEMPORARY OR EXTRA	5,919	5,889	6,518
*152 LIBRARIANS	<u>133,973</u>	<u>143,729</u>	<u>149,076</u>
100 PERSONAL SERVICES SUMMARY	139,892	149,618	155,594
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	10,702	11,446	11,903
*202 GROUP MEDICAL & LIFE INSURANCE	40,838	47,520	47,520
*203 RETIREMENT & DEATH BENEFITS	32,154	34,495	35,779
*204 WORKERS COMPENSATION	590	1,350	1,350
*206 UNEMPLOYMENT INSURANCE	294	749	749
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>20,886</u>
200 BENEFITS SUMMARY	84,578	95,560	118,187
<b>SUPPLIES</b>			
*314 SUPPLIES AND BOOKS	20,027	20,027	20,027
*319 SOFTWARE & SUPPLIES	<u>1,338</u>	<u>3,000</u>	<u>3,000</u>
300 TOTAL SUPPLIES	21,365	23,027	23,027
<b>OTHER SERVICES AND CHARGES</b>			
*457 REPAIRS AND RENOVATIONS	-	12,000	-
*485 GENERAL LIABILITY INS.	1,710	2,000	2,000
*499 MISCELLANEOUS	<u>-</u>	<u>-</u>	<u>-</u>
400 TOTAL OTHER SERVICES AND CHARGES	1,710	14,000	2,000
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>
500 TOTAL CAPITAL OUTLAY	-	-	-
Total LIBRARY	<u>247,545</u>	<u>282,205</u>	<u>298,808</u>

LIBRARIANS:  
LIBRARY DIRECTOR (1) @ 32,876  
TECHNICAL SERVICES COORDINATOR (1) @ 28,042  
CATALOGING COORDINATOR (1) @ 24,138  
FICTION COORDINATOR (1) @ 21,465  
REFERENCE LIBRARIAN (1) @ 20,526  
CHILDREN'S LIBRARIAN (1) @ 22,029  
TOTAL = 149,076

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
YOUTH PROGRAMS

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-661-			
SUMMARY			
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	-	-	-
500 TOTAL CAPITAL OUTLAY	-	-	-
OTHER SERVICES AND CHARGES			
*601 CARTHAGE	10,000	10,000	10,000
*602 BECKVILLE	-	3,000	3,000
*603 GARY	2,000	2,000	2,000
*604 EXPOSITION BLDG. MAINTENANCE	2,521	8,773	5,000
*648 BOYS & GIRLS PROGRAM	1,000	1,000	2,000
600 TOTAL OTHER SERVICES AND CHARGES	15,521	24,773	22,000
Total YOUTH PROGRAMS	15,521	24,773	22,000

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
AGRICULTURE EXTENSION SERVICE

Account.....	2007 Actual	2008 Est Actual	2009 Approved
100-665-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*105 SECRETARIES	23,344	24,146	25,036
*161 EXTENSION AGENT	12,233	12,600	13,104
*163 HOME DEMONSTRATION AGENT	8,144	12,600	13,104
*169 EXPENSE ALLOW. AG AGENT	8,400	8,400	8,400
*187 EXPENSE ALLOW. HOME DEMO. AGENT	1,598	2,400	2,400
100 PERSONAL SERVICES SUMMARY	53,719	60,146	62,044
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	3,387	4,602	4,747
*202 GROUP MEDICAL & LIFE INSURANCE	7,000	7,920	7,920
*203 RETIREMENT & DEATH BENEFITS	5,603	5,796	6,009
*204 WORKERS COMPENSATION	1,596	1,676	1,676
*206 UNEMPLOYMENT INSURANCE	113	301	301
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	3,508
200 BENEFITS SUMMARY	17,699	20,295	24,161
<b>SUPPLIES</b>			
*310 OFFICE SUPPLIES & REPAIRS	1,348	1,350	1,350
*315 MISCELLANEOUS SUPPLIES	-	250	250
300 TOTAL SUPPLIES	1,348	1,600	1,600
<b>OTHER SERVICES AND CHARGES</b>			
*420 COMMUNICATION TELEPHONE	448	650	650
*426 TRAVEL	2,301	3,200	3,200
*427 CONFERENCES AND DUES	804	700	700
*499 MISCELLANEOUS	-	328	328
400 TOTAL OTHER SERVICES AND CHARGES	3,553	4,878	4,878
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	400	1,500	1,500
500 TOTAL CAPITAL OUTLAY	400	1,500	1,500
Total AGRICULTURE EXTENSION SERVICE	76,719	88,419	94,183

PANOLA COUNTY TEXAS  
LAW LIBRARY  
REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
130-			
<b>RECEIPTS</b>			
<b>CHARGES FOR SERVICES</b>			
*340-101 LAW LIBRARY FEES	<u>17,965</u>	<u>15,996</u>	<u>15,996</u>
340-000 CHARGES FOR SERVICES	17,965	15,996	15,996
<b>MISCELLANEOUS REVENUES</b>			
*360-100 LAW LIBRARY INTEREST	747	4	4
*360-101 LAW LIBRARY FEES	<u>-</u>	<u>-</u>	<u>-</u>
360-000 TOTAL MISCELLANEOUS REVENUES	747	4	4
Total LAW LIBRARY	<u>18,712</u>	<u>16,000</u>	<u>16,000</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 LAW LIBRARY

Account.....	2007 Actual	2008 Est Actual	2009 Approved
130-420-			
SUMMARY			
OTHER SERVICES AND CHARGES			
*492 LAW LIBRARY, LAW BOOKS & SERVICES	<u>15,869</u>	<u>18,000</u>	<u>16,000</u>
400 TOTAL OTHER SERVICES AND CHARGES	15,869	18,000	16,000
Total LAW LIBRARY	<u>15,869</u>	<u>18,000</u>	<u>16,000</u>

PANOLA COUNTY  
 COURTHOUSE SECURITY  
 REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
150-			
RECEIPTS			
CHARGES FOR SERVICES			
*340-400 COUNTY CLERK FEES	12,157	7,500	8,280
*340-700 DISTRICT CLERK FEES	2,324	1,400	2,180
*340-950 JUSTICE OF THE PEACE FEES	<u>12,293</u>	<u>8,640</u>	<u>9,408</u>
340-000 TOTAL CHARGES FOR SERVICES	26,774	17,540	19,868
MISCELLANEOUS REVENUES			
*360-100 INTEREST EARNINGS	<u>8,442</u>	<u>2,600</u>	<u>2,971</u>
360-000 TOTAL MISCELLANEOUS REVENUES	8,442	2,600	2,971
Total COURTHOUSE SECURITY	<u>35,216</u>	<u>20,140</u>	<u>22,839</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
COURTHOUSE SECURITY

Account.....	2007 Actual	2008 Est Actual	2009 Approved
150-640-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*130 BAILIFF AND SECURITY	<u>13,509</u>	<u>13,960</u>	<u>14,470</u>
100 PERSONAL SERVICES SUMMARY	13,509	13,960	14,470
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	1,034	1,068	1,107
*203 RETIREMENT	3,242	3,351	3,473
*204 WORKERS COMPENSATION	390	391	391
*206 UNEMPLOYMENT INSURANCE	28	70	70
*207 OTHER POST EMPLOYMENT BENEFITS	<u>-</u>	<u>-</u>	<u>2,028</u>
200 BENEFITS SUMMARY	4,694	4,717	7,069
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	<u>11,888</u>	<u>1,300</u>	<u>1,300</u>
500 TOTAL CAPITAL OUTLAY	11,888	1,300	1,300
Total COURTHOUSE SECURITY	<u>30,091</u>	<u>19,977</u>	<u>22,839</u>

PANOLA COUNTY, TEXAS  
 RECORDS MANAGEMENT FUND

REVENUES	2007 Actual	2008 Est Actual	2009 Approved
Account.....			
160-			
RECEIPTS			
CHARGES FOR SERVICES			
*340-400 COUNTY CLERK FEES	6,787	3,381	3,723
*340-700 DISTRICT CLERK FEES	<u>6,288</u>	<u>2,036</u>	<u>2,371</u>
340-000 TOTAL CHARGES FOR SERVICES	13,075	5,417	6,094
MISCELLANEOUS REVENUES			
*360-100 INTEREST EARNINGS	<u>2,378</u>	<u>986</u>	<u>986</u>
360-000 TOTAL MISCELLANEOUS REVENUES	2,378	986	986
Total RECORDS MANAGEMENT	<u>15,453</u>	<u>6,403</u>	<u>7,080</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 RECORDS MANAGEMENT FUND

Account.....	2007 Actual	2008 Est Actual	2009 Approved
160-660-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*109 SEASONAL HELP	-	5,889	6,518
100 PERSONAL SERVICES SUMMARY	-	5,889	6,518
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	-	451	499
*204 WORKERS COMPENSATION	-	33	33
*206 UNEMPLOYMENT INSURANCE	-	30	30
200 BENEFITS SUMMARY	-	514	562
Total RECORDS MANAGEMENT FUND	-	6,403	7,080

PANOLA COUNTY, TEXAS  
COUNTY CLERK RECORDS PRESERVATION  
REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
170-			
<b>RECEIPTS</b>			
<b>CHARGES FOR SERVICES</b>			
*340-400 COUNTY CLERK FEES	<u>55,719</u>	<u>31,625</u>	<u>32,297</u>
340-000 TOTAL CHARGES FOR SERVICES	55,719	31,625	32,297
<b>MISCELLANEOUS REVENUES</b>			
*360-100 INTEREST EARNINGS	<u>6,098</u>	<u>3,383</u>	<u>3,388</u>
360-000 TOTAL MISCELLANEOUS REVENUES	6,098	3,383	3,388
<b>Total COUNTY CLERK RECORDS PRESERVATION</b>	<u>61,817</u>	<u>35,008</u>	<u>35,685</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
COUNTY CLERK RECORDS PRESERVATION

Account.....	2007 Actual	2008 Est Actual	2009 Approved
170-670-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*109 SEASONAL HELP	-	5,889	6,518
100 PERSONAL SERVICES SUMMARY	-	5,889	6,518
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	-	451	499
*204 WORKERS COMPENSATION	-	38	38
*206 UNEMPLOYMENT INSURANCE	-	30	30
200 BENEFITS SUMMARY	-	519	567
<b>OTHER SERVICES AND CHARGES</b>			
*404 INTERNET DOWNLOAD	0	3,600	3,600
*435 RE-CREATION, PRINTING, & BINDERY	12,420	-	-
*436 RENTALS, MICROFILMING, & INDEXING	16,800	25,000	25,000
*438 RE-INDEXING FOR AUTOMATION	-	-	-
400 TOTAL OTHER SERVICES AND CHARGES	29,220	28,600	28,600
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	-	-	-
500 TOTAL CAPITAL OUTLAY	-	-	-
Total COUNTY CLERK RECORDS PRESERVATION	29,220	35,008	35,685

PANOLA COUNTY, TEXAS  
 ARCHIVE FEES  
 REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
175-			
COUNTY CLERK ARCHIVE FEES			
REVENUES			
*340-400 ARCHIVE MONIES - COUNTY CLERK	<u>51,233</u>	<u>5,000</u>	<u>4,000</u>
340-000 TOTAL CHARGES FOR SERVICES	51,233	5,000	4,000
MISCELLANEOUS REVENUES			
*360-100 COUNTY CLERK ARCHIVE FEES - INTEREST	<u>5,101</u>	<u>-</u>	<u>1,000</u>
360-000 TOTAL MISCELLANEOUS REVENUES	5,101	-	1,000
Total ARCHIVE FEES	<u>56,334</u>	<u>5,000</u>	<u>5,000</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 ARCHIVE FEES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
175-660-			
SUMMARY			
OTHER SERVICES AND CHARGES			
*410 PROFESSIONAL SERVICES	-	5,000	5,000
*470 CREATION & MICROFILMING	-	-	-
400 TOTAL OTHER SERVICES AND CHARGES	-	5,000	5,000
Total ARCHIVE FEES	-	5,000	5,000

PANOLA COUNTY, TEXAS  
 JUSTICE COURT TECHNOLOGY  
 REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
180-			
340-000 TOTAL CHARGES FOR SERVICES			
*340-960 JUSTICE OF THE PEACE PCT. 1 & 4	6,096	2,500	5,000
*340-965 JUSTICE OF THE PEACE PCT. 2 & 3	<u>6,156</u>	<u>2,500</u>	<u>5,000</u>
340-000 TOTAL CHARGES FOR SERVICES	12,252	5,000	10,000
Total JUSTICE COURT TECHNOLOGY	<u>12,252</u>	<u>5,000</u>	<u>10,000</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 JUSTICE COURT TECHNOLOGY

Account.....	2007 Actual	2008 Est Actual	2009 Approved
180-640-			
SUMMARY			
OTHER SERVICES & CHARGES			
*410 PROFESSIONAL SERVICES COMPUTER	<u>735</u>	<u>5,000</u>	<u>5,000</u>
400 TOTAL OTHER SERVICES & CHARGES	735	5,000	5,000
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	<u>3,695</u>	<u>5,000</u>	<u>5,000</u>
500 TOTAL CAPITAL OUTLAY	3,695	5,000	5,000
Total JUSTICE COURT TECHNOLOGY	<u>4,430</u>	<u>10,000</u>	<u>10,000</u>

PANOLA COUNTY, TEXAS  
V.I.T. INTEREST  
REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
190-			
RECEIPTS			
MISCELLANEOUS REVENUES			
*360-100 INTEREST EARNINGS	<u>1,180</u>	<u>624</u>	<u>717</u>
360-000 TOTAL MISCELLANEOUS REVENUES	1,180	624	717
Total V.I.T. INTEREST	<u>1,180</u>	<u>624</u>	<u>717</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 V.I.T. INTEREST  
 TAX COLLECTOR AND ASSESSOR

Account.....	2007 Actual	2008 Est Actual	2009 Approved
190-499-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*119 DEPUTY SUPPLEMENT	438	462	481
100 PERSONAL SERVICES SUMMARY	438	462	481
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	33	36	37
*202 GROUP MEDICAL & LIFE INSURANCE	-	-	-
*203 RETIREMENT	105	111	116
*204 WORKERS COMPENSATION	1	12	12
*206 UNEMPLOYMENT INSURANCE	1	3	3
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	68
200 BENEFITS SUMMARY	140	162	236
Total TAX COLLECTOR AND ASSESSOR	578	624	717

PANOLA COUNTY  
ROAD & BRIDGE  
REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
200-			
ROAD & BRIDGE TOTAL RECEIPTS			
ROAD & BRIDGE TOTAL TAX RECEIPTS			
*310-110 CURRENT PROPERTY TAX LEVY	3,624,088	3,774,683	4,048,805
*310-120 DELINQUENT TAXES	<u>87,837</u>	<u>67,334</u>	<u>72,224</u>
310-000 ROAD & BRIDGE TOTAL TAX RECEIPTS	3,711,925	3,842,017	4,121,029
VEHICLE TAXES & LICENSES			
*321-200 MOTOR VEHICLE TAXES & LICENSES	<u>455,247</u>	<u>455,000</u>	<u>455,000</u>
321-000 TOTAL VEHICLE TAXES & LICENSES	455,247	455,000	455,000
INTERGOVERNMENTAL RECEIPTS			
*330-900 STATE LATERAL ROAD FUND	30,276	29,000	29,000
*330-905 WEIGHT & AXLE FEES	28,260	10,000	20,000
*330-910 STATE REMEDIAL CLEANUP	<u>-</u>	<u>-</u>	<u>-</u>
330-000 TOTAL INTERGOVERNMENTAL RECEIPTS	58,536	39,000	49,000
FINES			
*350-100 COUNTY, DISTRICT, & J.P.COURT FINES	<u>325,429</u>	<u>325,000</u>	<u>315,000</u>
350-000 TOTAL FINES	325,429	325,000	315,000
MISCELLANEOUS REVENUES			
*360-100 INTEREST EARNINGS	250,543	108,260	108,128
*360-102 MISCELLANEOUS	15,949	171,950	-
*360-103 ROAD DAMAGES REIMBURSEMENTS	<u>-</u>	<u>-</u>	<u>-</u>
360-000 TOTAL MISCELLANEOUS REVENUES	266,492	280,210	108,128
Total ROAD & BRIDGE	<u>4,817,629</u>	<u>4,941,227</u>	<u>5,048,157</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
ROAD & BRIDGE  
MAINTENANCE & CAPITAL OUTLAY

Account.....	2007 Actual	2008 Est Actual	2009 Approved
200-620-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*106 ROAD & BRIDGE EMPLOYEES WAGES	1,088,405	1,198,631	-
*180 BENEFITS TERMINATION PAY	<u>8,042</u>	<u>8,677</u>	-
100 PERSONAL SERVICES SUMMARY	1,096,447	1,207,308	-
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	83,942	92,360	-
*202 GROUP MEDICAL & LIFE INSURANCE	273,024	348,480	-
*203 RETIREMENT & DEATH BENEFITS	252,694	289,754	-
*204 WORKERS COMPENSATION	66,121	139,820	-
*206 UNEMPLOYMENT INSURANCE	4,083	6,037	-
*208 RETIRED EMPLOYEE MEDICAL	227,480	-	-
*213 OPTIONAL RETIREMENT CONTRIBUTION	125,218	125,218	-
*214 RETIREE MEDICAL INS TRUST CONTRIBUTION	<u>2,322,833</u>	<u>299,592</u>	-
200 BENEFITS SUMMARY	3,355,395	1,301,261	-
SUPPLIES			
*356 REPAIR AND MAINTENANCE SUPPLIES	516,424	499,000	-
*357 PARTS AND REPAIRS	178,253	125,000	-
*393 MISCELLANEOUS SUPPLIES	<u>-</u>	<u>2,000</u>	-
300 TOTAL SUPPLIES	694,677	626,000	-
OTHER SERVICES AND CHARGES			
*427 CONFERENCES AND DUES	-	900	-
*443 UTILITIES	12,207	12,000	-
*448 CONTRACTOR SERVICES	-	6,000	-
*449 PHYSICALS & DRUG SCREEN TESTING	2,479	2,000	-
*461 RENTALS & LEASES	10,100	5,000	-
*464 BEAVER CONTROL CONTRACT	28,200	26,400	-
*485 LIABILITY & OTHER INSURANCE	111,010	145,000	-
*499 MISCELLANEOUS	<u>196</u>	<u>1,250</u>	-
400 TOTAL OTHER SERVICES AND CHARGES	164,192	198,550	-
CAPITAL OUTLAY			
*526 CAPITAL OUTLAY / LAND PURCHASE	122,600	-	-
*527 FURNITURE & EQUIPMENT	524,915	655,007	-
*528 ROAD OIL, PRE MIX & GRAVEL	767,959	952,243	-
*529 LUMBER PILING & CULVERTS	44,836	55,618	-
*530 BRIDGE CONSTRUCTION	-	16,000	-
*531 REMEDIAL CLEAN UP	-	2,000	-
*540 ROAD DAMAGE MATERIAL ETC.	<u>-</u>	<u>-</u>	-
500 TOTAL CAPITAL OUTLAY	1,460,310	1,680,868	-
Total MAINTENANCE & CAPITAL OUTLAY	<u>6,771,020</u>	<u>5,013,987</u>	-

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 ROAD & BRIDGE MAINTENANCE & CAPITAL OUTLAY  
 PRECINCT #1

Account.....	2007 Actual	2008 Est Actual	2009 Approved
200-621-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*106 ROAD & BRIDGE EMPLOYEES WAGES	-	-	351,103
*180 BENEFITS TERMINATION PAY	-	-	3,206
	<hr/>	<hr/>	<hr/>
100 PERSONAL SERVICES SUMMARY			354,309
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	-	-	27,105
*202 GROUP MEDICAL & LIFE INSURANCE	-	-	95,040
*203 RETIREMENT & DEATH BENEFITS	-	-	85,035
*204 WORKERS COMPENSATION	-	-	34,955
*206 UNEMPLOYMENT INSURANCE	-	-	1,509
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	49,639
*213 OPTIONAL RETIREMENT CONTRIBUTION	-	-	31,305
*214 RETIREE MEDICAL INS TRUST CONTRIBUTION	-	-	18,783
	<hr/>	<hr/>	<hr/>
200 BENEFITS SUMMARY	-	-	343,371
<b>SUPPLIES</b>			
*356 REPAIR AND MAINTENANCE SUPPLIES	-	-	125,000
*357 PARTS AND REPAIRS	-	-	31,250
*393 MISCELLANEOUS SUPPLIES	-	-	500
	<hr/>	<hr/>	<hr/>
300 TOTAL SUPPLIES	-	-	156,750
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	-	-	139,515
*528 ROAD OIL, PRE MIX & GRAVEL	-	-	238,977
*529 LUMBER PILING & CULVERTS	-	-	13,500
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500 TOTAL CAPITAL OUTLAY	-	-	391,992
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Total MAINTENANCE & CAPITAL OUTLAY PRECINCT #1	-	-	1,246,422

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 ROAD & BRIDGE MAINTENANCE & CAPITAL OUTLAY  
 PRECINCT #2

Account.....	2007 Actual	2008 Est Actual	2009 Approved
200-622-			
<b>SUMMARY</b>			
<b>PERSONAL SERVICES SUMMARY</b>			
*106 ROAD & BRIDGE EMPLOYEES WAGES	-	-	291,262
*180 BENEFITS TERMINATION PAY	-	-	3,206
	<hr/>	<hr/>	<hr/>
100 PERSONAL SERVICES SUMMARY			294,468
<b>BENEFITS SUMMARY</b>			
*201 SOCIAL SECURITY TAXES	-	-	22,527
*202 GROUP MEDICAL & LIFE INSURANCE	-	-	79,200
*203 RETIREMENT & DEATH BENEFITS	-	-	70,673
*204 WORKERS COMPENSATION	-	-	34,955
*206 UNEMPLOYMENT INSURANCE	-	-	1,509
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	41,255
*213 OPTIONAL RETIREMENT CONTRIBUTION	-	-	31,305
*214 RETIREE MEDICAL INS TRUST CONTRIBUTION	-	-	18,783
	<hr/>	<hr/>	<hr/>
200 BENEFITS SUMMARY	-	-	300,207
<b>SUPPLIES</b>			
*356 REPAIR AND MAINTENANCE SUPPLIES	-	-	125,000
*357 PARTS AND REPAIRS	-	-	31,250
*393 MISCELLANEOUS SUPPLIES	-	-	500
	<hr/>	<hr/>	<hr/>
300 TOTAL SUPPLIES	-	-	156,750
<b>CAPITAL OUTLAY</b>			
*527 FURNITURE & EQUIPMENT	-	-	139,515
*528 ROAD OIL, PRE MIX & GRAVEL	-	-	150,467
*529 LUMBER PILING & CULVERTS	-	-	8,500
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500 TOTAL CAPITAL OUTLAY	-	-	298,482
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Total MAINTENANCE & CAPITAL OUTLAY PRECINCT #2	-	-	1,049,907

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 ROAD & BRIDGE MAINTENANCE & CAPITAL OUTLAY  
 PRECINCT #3

Account.....	2007 Actual	2008 Est Actual	2009 Approved
200-623-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*106 ROAD & BRIDGE EMPLOYEES WAGES	-	-	354,117
*180 BENEFITS TERMINATION PAY	-	-	3,206
	<hr/>	<hr/>	<hr/>
100 PERSONAL SERVICES SUMMARY			357,323
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	-	-	27,336
*202 GROUP MEDICAL & LIFE INSURANCE	-	-	95,040
*203 RETIREMENT & DEATH BENEFITS	-	-	85,756
*204 WORKERS COMPENSATION	-	-	34,955
*206 UNEMPLOYMENT INSURANCE	-	-	1,509
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	50,061
*213 OPTIONAL RETIREMENT CONTRIBUTION	-	-	31,305
*214 RETIREE MEDICAL INS TRUST CONTRIBUTION	-	-	18,783
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200 BENEFITS SUMMARY	-	-	344,745
SUPPLIES			
*356 REPAIR AND MAINTENANCE SUPPLIES	-	-	125,000
*357 PARTS AND REPAIRS	-	-	31,250
*393 MISCELLANEOUS SUPPLIES	-	-	500
	<hr/>	<hr/>	<hr/>
300 TOTAL SUPPLIES	-	-	156,750
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	-	-	319,515
*528 ROAD OIL, PRE MIX & GRAVEL	-	-	212,424
*529 LUMBER PILING & CULVERTS	-	-	12,000
	<hr/>	<hr/>	<hr/>
500 TOTAL CAPITAL OUTLAY	-	-	543,939
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Total MAINTENANCE & CAPITAL OUTLAY PRECINCT #3	-	-	1,402,757

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 ROAD & BRIDGE MAINTENANCE & CAPITAL OUTLAY  
 PRECINCT #4

Account.....	2007 Actual	2008 Est Actual	2009 Approved
200-624-			
SUMMARY			
PERSONAL SERVICES SUMMARY			
*106 ROAD & BRIDGE EMPLOYEES WAGES	-	-	384,038
*180 BENEFITS TERMINATION PAY	-	-	3,206
100 PERSONAL SERVICES SUMMARY			387,244
BENEFITS SUMMARY			
*201 SOCIAL SECURITY TAXES	-	-	29,625
*202 GROUP MEDICAL & LIFE INSURANCE	-	-	102,960
*203 RETIREMENT & DEATH BENEFITS	-	-	92,939
*204 WORKERS COMPENSATION	-	-	34,955
*206 UNEMPLOYMENT INSURANCE	-	-	1,509
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	54,253
*213 OPTIONAL RETIREMENT CONTRIBUTION	-	-	31,305
*214 RETIREE MEDICAL INS TRUST CONTRIBUTION	-	-	18,783
200 BENEFITS SUMMARY	-	-	366,329
SUPPLIES			
*356 REPAIR AND MAINTENANCE SUPPLIES	-	-	125,000
*357 PARTS AND REPAIRS	-	-	31,250
*393 MISCELLANEOUS SUPPLIES	-	-	500
300 TOTAL SUPPLIES	-	-	156,750
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	-	-	139,515
*528 ROAD OIL, PRE MIX & GRAVEL	-	-	283,233
*529 LUMBER PILING & CULVERTS	-	-	16,000
500 TOTAL CAPITAL OUTLAY	-	-	438,748
Total MAINTENANCE & CAPITAL OUTLAY PRECINCT #4	-	-	1,349,071

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 ROAD & BRIDGE  
 DEBT SERVICE

Account.....	2007 Actual	2008 Est Actual	2009 Approved
200-625-			
SUMMARY			
OTHER SERVICES AND CHARGES			
*619 PRINCIPAL PAYMENTS	72,920	-	-
*657 INTEREST EXPENSE	<u>2,164</u>	<u>-</u>	<u>-</u>
600 TOTAL OTHER SERVICES AND CHARGES	75,084	-	-
Total DEBT SERVICE	<u>75,084</u>	<u>-</u>	<u>-</u>

PANOLA COUNTY  
 FM & LATERAL  
 REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
300-			
RECEIPTS			
TAXES			
*310-110 CURRENT PROPERTY TAX LEVY	419,261	434,819	484,655
*310-120 DELINQUENT TAXES	<u>9,770</u>	<u>7,756</u>	<u>8,645</u>
310-000 TOTAL TAXES	429,031	442,575	493,300
MISCELLANEOUS			
*360-100 INTEREST EARNED	58,042	24,210	23,634
*360-102 MISCELLANEOUS	<u>219</u>	<u>-</u>	<u>-</u>
360-000 TOTAL MISCELLANEOUS	58,261	24,210	23,634
Total FM & LATERAL	<u>487,292</u>	<u>466,785</u>	<u>516,934</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
FM & LATERAL  
MAINTENANCE

Account.....	2007 Actual	2008 Est Actual	2009 Approved
300-629-			
FM & LATERAL ROAD TOTAL EXPENDITURES			
PERSONAL SERVICES			
*106 ROAD & BRIDGE EMPLOYEES WAGES	195,147	250,029	121,041
*180 BENEFITS TERMINATION PAY			1,248
	<hr/>	<hr/>	<hr/>
100 TOTAL PERSONAL SERVICES	195,147	250,029	122,289
BENEFITS			
*201 SOCIAL SECURITY TAXES	14,929	19,128	9,356
*202 GROUP MEDICAL & LIFE INSURANCE	36,160	55,440	31,680
*203 RETIREMENT & DEATH BENEFITS	47,447	60,007	29,350
*204 WORKERS COMPENSATION	1,145	32,496	32,496
*206 UNEMPLOYMENT INSURANCE	844	1,251	1,251
*207 OTHER POST EMPLOYMENT BENEFITS	-	-	17,133
*213 OPTIONAL RETIREMENT CONTRIBUTION	24,782	24,782	29,961
*214 RETIREE MEDICAL INS TRUST CONTRIBUTION	369,966	23,652	14,868
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200 TOTAL BENEFITS	495,273	216,756	166,095
SUPPLIES			
*356 REPAIR & MAINTENANCE SUPPLIES	-	-	13,000
*357 PARTS & REPAIRS	-	-	20,000
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300 TOTAL SUPPLIES	-	-	33,000
OTHER SERVICES & CHARGES			
*427 CONFERENCES & DUES	-	-	900
*433 UTILITIES	-	-	12,000
*448 CONTRACTOR SERVICES	-	-	8,000
*449 PHYSICALS & DRUG SCREEN TESTING	-	-	1,000
*461 RENTALS & LEASES	-	-	5,000
*464 BEAVER CONTROL CONTRACT	-	-	26,400
*485 LIABILITY & OTHER INSURANCE	-	-	125,000
*499 MISCELLANEOUS	-	-	1,250
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400 TOTAL OTHER SERVICES AND CHARGES	-	-	179,550
CAPITAL OUTLAY			
*530 BRIDGE CONTRUCTION	-	-	16,000
	<hr/>	<hr/>	<hr/>
500 TOTAL CAPITAL OUTLAY	-	-	16,000
	<hr/>	<hr/>	<hr/>
Total FM & LATERAL	690,420	466,785	516,934

BUDGETARY ACCOUNTING SYSTEM  
 OLD PROBATION  
 REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
600-			
RECEIPTS			
MISCELLANEOUS REVENUES			
*360-100 INTEREST EARNINGS	<u>472</u>	<u>190</u>	<u>190</u>
360-000 TOTAL MISCELLANEOUS REVENUES	472	190	190
Total OLD PROBATION	<u>472</u>	<u>190</u>	<u>190</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 OLD PROBATION

Account.....	2007 Actual	2008 Est Actual	2009 Approved
600-695-			
SUMMARY			
SUPPLIES			
*310 OFFICE SUPPLIES & REPAIRS	-	-	-
*813 BODY ARMOR	-	-	-
300 TOTAL SUPPLIES	-	-	-
OTHER SERVICES AND CHARGES			
*499 MISCELLANEOUS	66	190	190
400 TOTAL OTHER SERVICES AND CHARGES	66	190	190
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	-	-	-
500 TOTAL CAPITAL OUTLAY	-	-	-
Total OLD PROBATION	66	190	190

PANOLA COUNTY, TEXAS  
CHILD PROTECTIVE SERVICES  
REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
881-			
<b>RECEIPTS</b>			
<b>INTERGOVERNMENTAL RECEIPTS</b>			
*330-120 STATE TITLE IV E	<u>3,163</u>	<u>-</u>	<u>-</u>
330-000 TOTAL INTERGOVERNMENTAL RECEIPTS	3,163	-	-
<b>MISCELLANEOUS REVENUES</b>			
*360-100 INTEREST EARNINGS	536	-	-
*360-115 DONATIONS	561	-	-
*360-118 PANOLA COUNTY FUNDING	<u>8,000</u>	<u>28,000</u>	<u>28,000</u>
360-000 TOTAL MISCELLANEOUS REVENUES	9,097	28,000	28,000
Total CHILD PROTECTIVE SERVICES	<u>12,260</u>	<u>28,000</u>	<u>28,000</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 CHILD PROTECTIVE SERVICE

Account.....	2007 Actual	2008 Est Actual	2009 Approved
881-646-			
SUMMARY			
OTHER SERVICES AND CHARGES			
*474 SUPPLIES & CHILD CARE EXPENSE	<u>20,275</u>	<u>28,000</u>	<u>28,000</u>
400 TOTAL OTHER SERVICES AND CHARGES	20,275	28,000	28,000
Total CHILD PROTECTIVE SERVICES	<u>20,275</u>	<u>28,000</u>	<u>28,000</u>

PANOLA COUNTY, TEXAS  
 HEALTH FUND  
 REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
883-			
<b>RECEIPTS</b>			
<b>INTERGOVERNMENTAL RECEIPTS</b>			
*330-116 TOBACCO SETTLEMENT	<u>56,553</u>	<u>-</u>	<u>-</u>
330-000 TOTAL INTERGOVERNMENTAL RECEIPTS	56,553	-	-
<b>INTEREST EARNINGS</b>			
*360-100 INTEREST EARNINGS	149,886	50,000	50,000
*360-130 HOSPITAL LEASE	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
360-000 TOTAL INTEREST EARNINGS	249,886	150,000	150,000
Total HEALTH FUND	<u>306,439</u>	<u>150,000</u>	<u>150,000</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 HEALTH FUND

Account.....	2007 Actual	2008 Est Actual	2009 Approved
883-648-			
SUMMARY			
OTHER SERVICES AND CHARGES			
*460 INDIGENT HEALTH CARE	<u>89,329</u>	<u>150,000</u>	<u>150,000</u>
400 TOTAL OTHER SERVICES AND CHARGES	89,329	150,000	150,000
Total HEALTH FUND	<u>89,329</u>	<u>150,000</u>	<u>150,000</u>

PANOLA COUNTY, TEXAS  
 AIRPORT  
 REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
885-			
<b>RECEIPTS</b>			
<b>MISCELLANEOUS REVENUES</b>			
*360-100 INTEREST EARNINGS	8,471	2,500	2,500
*360-105 MISCELLANEOUS RECEIPTS	<u>185,930</u>	<u>147,500</u>	<u>167,500</u>
360-000 TOTAL MISCELLANEOUS REVENUES	194,401	150,000	170,000
Total AIRPORT	<u>194,401</u>	<u>150,000</u>	<u>170,000</u>

BUDGETARY ACCOUNTING SYSTEM  
PANOLA COUNTY, TEXAS  
AIRPORT

Account.....	2007 Actual	2008 Est Actual	2009 Approved
885-750-			
SUMMARY			
OTHER SERVICES AND CHARGES			
*415 PROFESSIONAL SERVICES	1,000	15,000	-
*457 REPAIRS & RENOVATIONS	-	15,500	-
*493 FUEL & REPAIRS	<u>160,931</u>	<u>165,000</u>	<u>170,000</u>
400 TOTAL OTHER SERVICES AND CHARGES	161,931	195,500	170,000
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	-	-	-
*550 RUNWAY REPAIRS	<u>-</u>	<u>-</u>	<u>-</u>
500 TOTAL CAPITAL OUTLAY	-	-	-
Total AIRPORT	<u>161,931</u>	<u>195,500</u>	<u>170,000</u>

PANOLA COUNTY, TEXAS  
ROAD BOND 1971  
REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
920-			
<b>RECEIPTS</b>			
<b>MISCELLANEOUS REVENUES</b>			
*360-100 INTEREST EARNINGS	<u>11,431</u>	<u>3,750</u>	<u>3,750</u>
360-000 TOTAL MISCELLANEOUS REVENUES	11,431	3,750	3,750
Total ROAD BOND 1971	<u>11,431</u>	<u>3,750</u>	<u>3,750</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 ROAD BOND 1971

Account.....	2007 Actual	2008 Est Actual	2009 Approved
920-696-			
SUMMARY			
OTHER SERVICES AND CHARGES			
*637 RIGHT OF WAY & UTILITY ADJ.	-	3,750	3,750
600 TOTAL OTHER SERVICES AND CHARGES	-	3,750	3,750
Total ROAD BOND 1971	-	3,750	3,750

PANOLA COUNTY, TEXAS  
 PERMANENT IMPROVEMENT  
 REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
940-			
<b>RECEIPTS</b>			
<b>MISCELLANEOUS REVENUES</b>			
*360-100 INTEREST EARNINGS	<u>8,416</u>	<u>2,700</u>	<u>2,700</u>
360-000 TOTAL MISCELLANEOUS REVENUES	8,416	2,700	2,700
Total PERMANENT IMPROVEMENT	<u>8,416</u>	<u>2,700</u>	<u>2,700</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 PERMANENT IMPROVEMENT  
 AIRPORT EXPANSION

Account.....	2007 Actual	2008 Est Actual	2009 Approved
940-697-			
SUMMARY			
CAPITAL OUTLAY			
*527 FURNITURE & EQUIPMENT	-	<u>2,700</u>	<u>2,700</u>
500 TOTAL CAPITAL OUTLAY	-	2,700	2,700
Total PERMANENT IMPROVEMENT	-	<u>2,700</u>	<u>2,700</u>

PANOLA COUNTY, TEXAS  
 JAIL BOND SERIES 2007 INTEREST AND SINKING FUND  
 REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
958-			
<b>RECEIPTS</b>			
<b>TAX RECEIPTS</b>			
*310-110 CURRENT PROPERTY TAX LEVY	-	1,341,694	1,327,676
*310-120 DELINQUENT TAXES	-	23,934	23,684
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310-000 TOTAL TAX RECEIPTS	-	1,365,628	1,351,360
*360-100 INTEREST EARNINGS	2,610	3,000	16,818
*360-129 TRANSFER FROM GENERAL FUND	102,609	-	-
	-	-	-
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360-000 TOTAL MISCELLANEOUS RECEIPTS	105,219	3,000	16,818
	<hr/>	<hr/>	<hr/>
Total JAIL BOND SERIES 2007 INTEREST AND SINKING	105,219	1,368,628	1,368,178

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 JAIL BOND SERIES 2007 INTEREST AND SINKING FUND  
 CAPITAL PROJECTS

Account.....	2007 Actual	2008 Est Actual	2009 Approved
958-590-			
SUMMARY			
DEBT SERVICE			
OTHER SERVICES AND CHARGES			
*619 PRINCIPAL PAYMENTS	-	1,190,000	1,240,000
*659 INTEREST PAYMENTS ON BONDS ISSUED	<u>102,609</u>	<u>176,170</u>	<u>128,178</u>
600 TOTAL OTHER SERVICES AND CHARGES	102,609	1,366,170	1,368,178
Total JAIL BOND SERIES 2007 INTEREST AND SINKING FUND	<u>102,609</u>	<u>1,366,170</u>	<u>1,368,178</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST  
 REVENUES

Account.....	2007	2008	2009
968-	Actual	Est Actual	Approved
<b>RECEIPTS</b>			
<b>MISCELLANEOUS REVENUES</b>			
*100 INTEREST EARNINGS	13,862	200,000	250,000
*106 TRUST CONTRIBUTIONS	<u>9,992,132</u>	<u>564,748</u>	<u>1,019,224</u>
360-000 TOTAL MISCELLANEOUS RECEIPTS	10,005,994	764,748	1,269,224
Total PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST	<u>10,005,994</u>	<u>764,748</u>	<u>1,269,224</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 PANOLA COUNTY RETIREE HEALTH BENEFITS TRUST

Account.....	2007 Actual	2008 Est Actual	2009 Approved
968-668			
BENEFITS SUMMARY			
*208 RETIRED EMPLOYEE MEDICAL	-	<u>764,748</u>	<u>764,748</u>
200 BENEFITS SUMMARY	-	764,748	764,748
Total for RETIREE HEALTH BENEFITS TRUST	-	<u>764,748</u>	<u>764,748</u>

PANOLA COUNTY, TEXAS  
 PAYROLL TAXES & BENEFITS  
 REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
970-			
<b>RECEIPTS</b>			
<b>INTERGOVERNMENTAL RECEIPTS</b>			
*330-100 MEDICARE PART D REIMBURSEMENT	-	-	-
*330-000 TOTAL RECEIPTS	-	-	-
<b>TOTAL MISCELLANEOUS REVENUES</b>			
*360-100 INTEREST EARNINGS	73,105	-	-
*360-102 MISCELLANEOUS	51	-	-
*360-107 REFUNDS	4,729	-	-
360-000 TOTAL MISCELLANEOUS REVENUES	77,885	-	-
Total PAYROLL TAXES & BENEFITS	77,885	-	-

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 PAYROLL TAXES & BENEFITS  
 EMPLOYEE BENEFITS ADMINISTRATION

Account.....	2007 Actual	2008 Est Actual	2009 Approved
970-698-			
SUMMARY			
BENEFITS SUMMARY			
*212 EMPLOYEE BENEFITS	-	-	-
*214 RETIREE MEDICAL INS TRUST CONTRIBUTION	<u>1,830,279</u>	<u>-</u>	<u>-</u>
200 BENEFITS SUMMARY	1,830,279	-	-
Total PAYROLL TAXES & BENEFITS	<u>1,830,279</u>	<u>-</u>	<u>-</u>

PANOLA COUNTY, TEXAS  
 EMPLOYEE BENEFITS TRUST  
 REVENUES

Account.....	2007 Actual	2008 Est Actual	2009 Approved
971-			
RECEIPTS			
MISCELLANEOUS RECEIPTS			
*360-100 INTEREST EARNINGS	<u>663</u>	<u>-</u>	<u>-</u>
360-000 TOTAL MISCELLANEOUS RECEIPTS	663	-	-
Total EMPLOYEE BENEFIT TRUST	<u>663</u>	<u>-</u>	<u>-</u>

BUDGETARY ACCOUNTING SYSTEM  
 PANOLA COUNTY, TEXAS  
 EMPLOYEE BENEFIT TRUST

Account.....	2007 Actual	2008 Est Actual	2009 Approved
971-370-			
SUMMARY			
BENEFITS SUMMARY			
*208 RETIRED EMPLOYEE MEDICAL	48,569	-	-
*212 EMPLOYEE BENEFITS	-	-	-
200 BENEFITS SUMMARY	48,569	-	-
Total EMPLOYEE BENEFIT TRUST	48,569	-	-