

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

**PARMER COUNTY / FM ROAD**

Taxing Unit Name

**(806) 481-3383**

Phone (area code and number)

**PO Box 506, Farwell, 79302-5**

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

**parmercounty.org**

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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup>	\$ <b>1,046,832,143</b>
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ <b>0</b>
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ <b>1,046,832,143</b>
4.	<b>2022 total adopted tax rate.</b>	\$ <b>0.1100</b> /\$100
5.	<b>2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.</b>	
	A. Original 2022 ARB values:.....	\$ <b>0</b>
	B. 2022 values resulting from final court decisions:.....	-\$ <b>0</b>
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ <b>0</b>
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:.....	\$ <b>0</b>
	B. 2022 disputed value:.....	-\$ <b>0</b>
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ <b>0</b>
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ <b>0</b>

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

No-New-Revenue Tax Rate Worksheet		Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>1,046,832,143</u>
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ <u>0</u>
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2022 market value:..... \$ <u>851,904</u> <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>5,733,712</u> <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ <u>6,585,616</u>
11.	<b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <b>A. 2022 market value:</b> ..... \$ <u>0</u> <b>B. 2023 productivity or special appraised value:</b> ..... - \$ <u>0</u> <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ <u>0</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>6,585,616</u>
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ <u>1,040,246,527</u>
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>1,144,271</u>
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ <u>72</u>
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ <u>1,144,343</u>
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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. <sup>11</sup> <b>A. Certified values:</b> ..... \$ <u>1,329,493,614</u> <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> <b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ <u>0</u> <b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ <u>1,329,493,614</u>

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)



No-New-Revenue Tax Rate Worksheet		Amount/Rate
<b>19.</b>	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2023 taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ <u>0</u>
	<b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ <u>0</u>
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ <u>0</u>
<b>20.</b>	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>0</u>
<b>21.</b>	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,329,493,614</u>
<b>22.</b>	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
<b>23.</b>	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ <u>5,739,898</u>
<b>24.</b>	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ <u>5,739,898</u>
<b>25.</b>	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,323,753,716</u>
<b>26.</b>	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.0864</u> /\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ <u>0.4026</u> /\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet		Amount/Rate
<b>28.</b>	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ <u>0.1100</u> /\$100
<b>29.</b>	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,046,832,143</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>14</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>16</sup> Tex. Tax Code § 26.012(6)(B)

<sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>18</sup> Tex. Tax Code § 26.012(17)

<sup>19</sup> Tex. Tax Code § 26.012(17)

<sup>20</sup> Tex. Tax Code § 26.04(c)

<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>1,151,515</u>
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b>	
	A. <b>M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + \$ <u>72</u>	
	B. <b>2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0. .... - \$ <u>0</u>	
	C. <b>2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u>	
	D. <b>2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>72</u>	
	E. Add Line 30 to 31D.	\$ <u>1,151,587</u>
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,323,753,716</u>
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.0869</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> If not applicable or less than zero, enter 0.	
	A. <b>2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u>	
	B. <b>2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ <u>0</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0.0000</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> If not applicable or less than zero, enter 0.	
	A. <b>2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ <u>0</u>	
	B. <b>2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ <u>0</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0.0000</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100

<sup>22</sup> (Reserved for expansion)

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p style="text-align: right;">\$ _____ 0</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....</p> <p style="text-align: right;">\$ _____ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b></p> <p style="text-align: right;">\$ <u>0.0000</u> /\$100</p> <p><b>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</b></p> <p style="text-align: right;">\$ <u>0.0000</u> /\$100</p> <p><b>E. Enter the lesser of C and D. If not applicable, enter 0.</b></p>	\$ <u>0.0000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. ....</p> <p style="text-align: right;">\$ _____ 0</p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. ....</p> <p style="text-align: right;">\$ _____ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b></p> <p style="text-align: right;">\$ <u>0.0000</u> /\$100</p> <p><b>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</b></p> <p style="text-align: right;">\$ <u>0.0000</u> /\$100</p> <p><b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b></p>	\$ <u>0.0000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year .....</p> <p style="text-align: right;">\$ _____ 0</p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .....</p> <p style="text-align: right;">\$ _____ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100 .....</b></p> <p style="text-align: right;">\$ <u>0.0000</u> /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>0.0000</u> /\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.0869</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .....</b></p> <p style="text-align: right;">\$ _____ 0</p> <p><b>B. Divide Line 40A by Line 32 and multiply by \$100 .....</b></p> <p style="text-align: right;">\$ <u>0.0000</u> /\$100</p> <p><b>C. Add Line 40B to Line 39.</b></p>	\$ <u>0.0869</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p style="text-align: center;">- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.0899</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____/100
<b>42.</b>	<b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> 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. <sup>28</sup>  Enter debt amount ..... \$ _____ <b>0</b> <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ _____ <b>0</b> <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____ <b>0</b> <b>D. Subtract amount paid</b> from other resources ..... - \$ _____ <b>0</b> <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ _____ <b>0</b>
<b>43.</b>	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____ <b>0</b>
<b>44.</b>	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ _____ <b>0</b>
<b>45.</b>	<b>2023 anticipated collection rate.</b> <b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>97.26%</u> <b>B.</b> Enter the 2022 actual collection rate. .... <u>97.26%</u> <b>C.</b> Enter the 2021 actual collection rate. .... <u>98.55%</u> <b>D.</b> Enter the 2020 actual collection rate. .... <u>99.05%</u> <b>E.</b> 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%. <sup>31</sup>	<u>97.26%</u>
<b>46.</b>	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____ <b>0</b>
<b>47.</b>	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,329,493,614</u>
<b>48.</b>	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.0000</u> /100
<b>49.</b>	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.0899</u> /100
<b>D49.</b>	<b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____/100

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.3990</u> /\$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,329,493,614</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0000</u> /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.4026</u> /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.3990</u> /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.3990</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,329,493,614</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.3990</u> /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<p><b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 67)..... \$ <u>0.1100</u>/\$100</p> <p>B. Unused increment rate (Line 66)..... \$ <u>0.0000</u>/\$100</p> <p>C. Subtract B from A ..... \$ <u>0.1100</u>/\$100</p> <p>D. Adopted Tax Rate ..... \$ <u>0.1100</u>/\$100</p> <p>E. Subtract D from C..... \$ <u>0.0000</u>/\$100</p>	
64.	<p><b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 67)..... \$ <u>0.1100</u>/\$100</p> <p>B. Unused increment rate (Line 66)..... \$ <u>0.0000</u>/\$100</p> <p>C. Subtract B from A ..... \$ <u>0.1100</u>/\$100</p> <p>D. Adopted Tax Rate ..... \$ <u>0.1100</u>/\$100</p> <p>E. Subtract D from C..... \$ <u>0.0000</u>/\$100</p>	
65.	<p><b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 65)..... \$ <u>0.1064</u>/\$100</p> <p>B. Unused increment rate (Line 64)..... \$ <u>0.0000</u>/\$100</p> <p>C. Subtract B from A ..... \$ <u>0.1064</u>/\$100</p> <p>D. Adopted Tax Rate ..... \$ <u>0.1064</u>/\$100</p> <p>E. Subtract D from C..... \$ <u>0.0000</u>/\$100</p>	
66.	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ <u>0.0000</u> /\$100
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.3990</u> /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §§26.0501(a) and (c)

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

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(B-a)

<sup>45</sup> Tex. Tax Code §26.063(a)(1)

**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. <sup>46</sup> 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. <sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.3856</u> /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,329,493,614</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0376</u> /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ <u>0.4232</u> /\$100

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

Not Applicable

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. <sup>46</sup>

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. <sup>47</sup>

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
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ _____/\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ _____/\$100

<sup>46</sup> Tex. Tax Code §26.042(b)  
<sup>47</sup> Tex. Tax Code §26.042(f)  
<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.4026 /\$100  
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.3990 /\$100  
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

**De minimis rate.** ..... \$ 0.4232 /\$100  
 If applicable, enter the 2023 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** → Jill Timms

Printed Name of Taxing Unit Representative

**sign here** →



Taxing Unit Representative

08/02/2023

Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)



# 2024 Proposed Budget

Revised 08/21/23

DATE 8/21/2023 PARMER COUNTY BUDGET  
 Proposed

GENERAL FUND

PERIOD: MAY  
 WORK BUDGET VERSION: 0001

ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT
2024 010-310-000	AD VALOREM TAXES	3,713,598.43		3,579,754.26	2,705,029.02	7
2024 010-330-100	INDIGENT DEFENSE GRANT	20,000.00		20,000.00	0	0
2024 010-330-101	REIMB HAVA GRANT	0.00		0	0	0
2024 010-340-200	FEES OF OFFICE-SHERIFF	7,000.00		5,000.00	4,127.19	8
2024 010-340-400	FEES OF OFFICE-CO CLERK	85,000.00		80,000.00	23,765.08	2
2024 010-340-401	RECORDS MGMT/PRSERV-CC	15,000.00		13,000.00	4,516.63	3
2024 010-340-402	TECHNOLOGY FUND-CO CLERK	300.00		300	69.05	2
2024 010-340-403	ARCHIVE FEE-CO CLERK	14,000.00		12,000.00	3,704.00	3
2024 010-340-404	SPECIALTY COURT-CC	700.00		700	0	0
2024 010-340-405	TIME PAYMENT-CC	50.00		0	19.07	3
2024 010-340-406	PROBATE GUARDIANSHIP	1,000.00		1,000.00	330	3
2024 010-340-500	FEES OF OFFICE- TAX A/C	35,000.00		33,000.00	12,489.12	3
2024 010-340-700	FEES OF OFFICE-DIST CLERK	30,000.00		30,000.00	13,586.55	4
2024 010-340-701	CIV RECORDS MGMT PRESERV 202	2,000.00		1,500.00	1,150.00	7
2024 010-340-702	TECHNOLOGY FUND-DIST CLERK	1,200.00		1,200.00	102.27	8
2024 010-340-703	ARCHIVE FEE-DISTRICT CLERK	500.00		500	35	7
2024 010-340-704	INTOXICATION CONVICTIONS	100.00		100	0	0
2024 010-340-705	CHILD SEXUAL ASSAULT & RELAT	100.00		100	0	0
2024 010-340-706	TIME PAYMENT 15 DC	100.00		100	81	8
2024 010-340-707	LANGUAGE ACCESS FUND	100.00		100	720	7
2024 010-340-708	DISPUTE RESOLUTION PRPC	1,000.00		0	19,112.56	3
2024 010-340-800	FEES OF OFFICE-JP1	50,000.00		50,000.00	21,977.27	3
2024 010-340-801	FEES OF OFFICE-JP2	55,000.00		50,000.00	15,722.93	3
2024 010-340-802	FEES OF OFFICE-JP3	50,000.00		500	335.69	6
2024 010-340-811	TIME PAYMENT 15 JP1	500.00		1,000.00	524.07	5
2024 010-340-812	TIME PAYMENT 15 JP2	1,000.00		750	60.69	2
2024 010-340-813	TIME PAYMENT 15 JP3	750.00		20,000.00	5,189.07	2
2024 010-342-000	STATE FEES REVENUE	20,000.00				

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Account Number	Description	Amount	Balance	Debit	Credit	Balance	Debit	Credit
2024 010-342-100	***NOT IN USE***							
2024 010-342-101	FEMA GRANT REVENUES	0.00						
2024 010-342-200	CARES ACT COVID 19 RELIEF							
2024 010-342-222	HAVA CARES ELECTION							
2024 010-342-224	HAVA CYBER SECURITY							
2024 010-342-226	AMERICAN RESCUE PLAN ACT 202							
2024 010-342-300	SCAAP GRANT REIMBURSEMENT	2,500.00						
2024 010-342-305	HOMELAND SECURITY GRANT							
2024 010-342-310	S O GRANT							
2024 010-342-322	S O SB22 GRANT	250,000.00						
2024 010-342-600	STATE FUNDS-CO JDG	5,000.00						
2024 010-342-700	ADDTL STATE FUNDS-CO JDG	20,200.00						
2024 010-342-800	STATE FUNDS-CO ATTY	42,000.00						
2024 010-350-000	SALES PROCEEDS-CAPITAL ASSET							
2024 010-350-100	INSURANCE PROCEEDS							
2024 010-360-000	INTEREST-NOW ACCT	175,000.00						
2024 010-360-100	INTEREST-CD							
2024 010-360-200	INTEREST-INVESTMENTS							
2024 010-370-000	OTHER REVENUE	40,000.00						
2024 010-370-100	WINDFARM PMTS IN LIEU OF TAX	230,400.00						
2024 010-370-200	VISUAL REC FEE-CC & DC	1,000.00						
2024 010-370-400	PC VETERAN SERVICE OFFICE	300.00						
2024 010-370-500	MIXED BEVERAGE TAX	500.00						
2024 010-370-560	SO SPEC INVESTIGATION RESOUR							
2024 010-370-600	OPIOID ABATEMENT TRUST FUND							
2024 010-380-000	INMATE HOUSING	60,000.00						
2024 010-390-000	TRANSFERS - IN	100,000.00						
2024 010-399-999	TOTAL REVENUE	\$5,030,898.43				\$0.00	4,686,404.26	3,029,817.18

DATE 8/21/2023 PARMER\_COUNTY BUDGET

GENERAL FUND

WORK BUDGET

PERIOD: MAY  
VERSION: 0001

ACCOUNT #	ACCOUNT NAME	REQUESTED	APPROVED	2023 BUDGET	2023 Y-T-D	PERCENT
		2024 BUDGET	2024 BUDGET			
2024 010-400-101	COUNTY JUDGE SALARY	54,735.48		52,630.32	21,929.30	4
2024 010-400-102	STATE SUPPLEMENT (CO JDG)	25,200.00		25,200.00	10,500.00	4
2024 010-400-105	STAFF SALARIES	36,917.04		35,497.20	14,790.50	4
2024 010-400-106	STAFF SUPPLEMENTS	1,200.00		1,200.00	500	4
2024 010-400-107	ADDITIONAL LABOR	5,000.00		5,000.00	0	4
2024 010-400-111	JUVENILE BOARD COMP (CO JDG)	900.00		900	375	4
2024 010-400-112	LONGEVITY PAY	780.00		780	325	4
2024 010-400-113	AUTO ALLOWANCE	2,250.00		2,250.00	937.5	4
2024 010-400-201	EMPLOYERS SS	9,715.00		9,450.00	3,737.75	3
2024 010-400-202	EMPLOYERS INSURANCE	12,754.66		12,254.00	5,072.00	4
2024 010-400-203	EMPLOYERS RETIREMENT	8,966.00		8,650.00	3,455.10	3
2024 010-400-204	WORKERS COMP	420.00		378	121.26	3
2024 010-400-207	UNEMPLOYMENT	64.00		25	6.66	2
2024 010-400-390	MISC EXPENSES	500.00		500	0	
2024 010-400-401	PHONES & INTERNET	0.00		475	315.72	6
2024 010-400-402	REFERENCE MATERIALS	200.00		200	0	
2024 010-400-403	DUES & SUBSCRIPTIONS	1,500.00		1,500.00	1,165.60	7
2024 010-400-404	INTEREST & FINANCE CHGS	0.00		0	0	
2024 010-400-405	SVC & MAINT CONTRACTS	7,835.00		7,255.00	7,255.00	10
2024 010-400-408	LEASES & RENTALS	0.00		0	0	
2024 010-400-410	GUARDIANSHIP AD LITEM	500.00		0	0	
2024 010-400-411	COURT APPT ATTY FEES-JUVENIL	3,000.00		3,000.00	0	
2024 010-400-412	COURT APPT ATTY EXP-JUVENILE	0.00		0	0	
2024 010-400-413	COURT APPT ATTY FEES	4,000.00		4,000.00	560	1
2024 010-400-414	COURT APPT ATTY EXP	0.00		0	0	
2024 010-400-415	CVLF - INTERPRETERS	1,000.00		300	6	
2024 010-400-418	SOFTWARE/LICENSE RENEWAL	0.00		0	0	
2024 010-400-419	COMPUTER & PERIPHERAL MAINT	4,000.00		7,000.00	77.82	

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2024 010-400-423	INSURANCE-PUBLIC OFFICIAL LI	555.00		550	544.28
2024 010-400-425	EDUCATION & TRAINING	5,000.00		5,500.00	3,071.53
2024 010-400-426	TRAVEL EXPENSE	2,500.00		2,500.00	0
2024 010-400-427	OFFICE SUPPLIES	1,000.00		800	740.84
2024 010-400-428	OFFICE EQUIPMENT	500.00		300	260.94
2024 010-400-430	LEGAL NOTICES & PUBLICATIONS	300.00		250	0
2024 010-400-481	BONDS & NOTARY FEES	150.00		1,250.00	0
2024 010-400-485	PROFESSIONAL SERVICES-JUVENI	2,500.00		2,500.00	700
2024 010-400-486	PROFESSIONAL SERVICES	600.00		600	0
2024 010-400-998	CO JUDGE EXPENSES	\$194,542.18	\$0.00	192,694.52	76,435.80

DATE 8/21/2023 PARMER\_COUNTY BUDGET

GENERAL FUND

PERIOD: MAY

BUD 1

WORK BUDGET VERSION: 0001

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ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT	2022 F
2024 010-403-101	COUNTY CLERK SALARY	51,108.12		49,142.40	20,476.00	41.67	
2024 010-403-104	STAFF SALARIES (2) 35,775.84/36,463.92	71,551.68		68,799.84	28,666.60	41.67	
2024 010-403-107	ADDITIONAL LABOR			0	0	0.00	
2024 010-403-112	LONGEVITY PAY	1,375.00		775	250	32.26	
2024 010-403-201	EMPLOYERS SS	9,489.00		9,081.87	3,742.25	41.21	
2024 010-403-202	EMPLOYERS INSURANCE (2)	25,509.32		24,508.00	10,144.00	41.39	
2024 010-403-203	EMPLOYERS RETIREMENT	9,117.00		8,315.00	3,457.60	41.58	
2024 010-403-204	WORKERS COMP	630.00		567	181.92	32.08	
2024 010-403-207	UNEMPLOYMENT	63.00		45	12.81	28.47	
2024 010-403-390	MISC EXPENSES	1,200.00		1,200.00	336.67	28.06	
2024 010-403-401	PHONES & INTERNET	960.00		915	458.1	50.07	
2024 010-403-402	REFERENCE MATERIALS	1,000.00		750	0	0.00	
2024 010-403-403	DUES & SUBSCRIPTIONS	275.00		225	100	44.44	
2024 010-403-404	INTEREST & FINANCE CHGS			0	0	0.00	
2024 010-403-405	SVC & MAINT CONTRACTS	16,000.00		13,875.00	9,028.13	65.07	
2024 010-403-408	LEASES & RENTALS	19,800.00		18,540.00	4,500.00	24.27	
2024 010-403-418	SOFTWARE/LICENSE RENEWAL	8,400.00		8,888.00	64.68	0.73	
2024 010-403-419	COMPUTER & PERIPHERAL MAINT	4,000.00		7,500.00	594.63	7.93	
2024 010-403-420	REC MGMT FEE EXP-CO CLERK	15,924.00		10,700.00	693	6.48	
2024 010-403-421	TECHNOLOGY FUND EXP-CO CLERK			0	0	0.00	
2024 010-403-422	ARCHIVE FEE EXP-CO CLERK			0	0	0.00	
2024 010-403-423	INSURANCE-PUBLIC OFFICIAL LI	555.00		550	544.29	98.96	
2024 010-403-425	EDUCATION/TRAINING/TRAVEL	11,000.00		6,000.00	2,748.50	45.81	
2024 010-403-426		0.00		2,000.00	0	0.00	
2024 010-403-427	OFFICE SUPPLIES	8,000.00		7,000.00	1,750.37	25.01	
2024 010-403-428	OFFICE EQUIPMENT	1,500.00		2,500.00	57.49	2.30	
2024 010-403-430	LEGAL NOTICES & PUBLICATIONS	200.00		200	0	0.00	
2024 010-403-481	BONDS & NOTARY FEES	100.00		410	50	12.20	
2024 010-403-486	PROFESSIONAL SERVICES	250.00		500	0	0.00	
2024 010-403-487	ELECTION EXPENSES	46,100.00		25,000.00	343.31	1.37	
2024 010-403-998	CO CLERK EXPENSES	\$304,107.12	\$0.00	267,987.11	88,200.35	32.91	

DATE 8/21/2023 PARMER\_COUNTY BUDGET

GENERAL FUND

PERIOD: MAY

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WORK BUDGET

VERSION: 0001

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ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT
2024 010-409-101	WASTE MGMT SALARIES \$9/HR	10,500.00		10,500.00	0	0.00
2024 010-409-201	EMPLOYERS SS	1,725.00		1,770.00	507.96	28.70
2024 010-409-202	EMPLOYERS INSURANCE	0.00		0	0	0.00
2024 010-409-203	EMPLOYERS RETIREMENT	1,655.00		885	350	39.55
2024 010-409-204	WORKERS COMP	263.00		150	77.9	51.93
2024 010-409-207	UNEMPLOYMENT			15	1.98	13.20
2024 010-409-220	CARES ACT COVID 19 RELIEF EX			0	0	0.00
2024 010-409-222	HAVA CARES ELECTIONS EXP			0	0	0.00
2024 010-409-224	HAVA CYBER SECURITY EXP			0	0	0.00
2024 010-409-226	AMERICAN RESCUE PLAN ACT 202			0	410,080.25	0.00
2024 010-409-310	LEGISLATIVE INFLUENCE	100.00		100	0	0.00
2024 010-409-315	TIME PAYMENT FEE EXP			0	0	0.00
2024 010-409-341	POSTAGE-SHARED	9,000.00		7,000.00	1,700.00	24.29
2024 010-409-390	MISC EXPENSES	1,400.00		1,000.00	134.56	13.46
2024 010-409-391	***NOT IN USE***			0	0	0.00
2024 010-409-392	***NOT IN USE***			0	0	0.00
2024 010-409-394	LAW LIBRARY	20,000.00		17,500.00	7,925.47	45.29
2024 010-409-400	INSURANCE-GENERAL LIABILITY	0.00		0	0	0.00
2024 010-409-401	INSURANCE-PROPERTY	\$ 34,450.00		35,000.00	0	0.00
2024 010-409-402	INSURANCE-AUTO	0.00		0	0	0.00
2024 010-409-403	INSURANCE-PUBLIC OFFICIAL LI	0.00		0	0	0.00
2024 010-409-404	INTEREST & FINANCE CHGS			0	0	0.00
2024 010-409-405	SVC & MAINT CONTRACTS	72,000.00		70,000.00	47,257.28	67.51
2024 010-409-406	***NOT IN USE***			0	0	0.00
2024 010-409-407	JANITORIAL SUPPLIES-COURTHOU	5,200.00		5,000.00	2,255.90	45.12
2024 010-409-408	LEASES & RENTALS	15,000.00		14,000.00	8,187.90	58.49
2024 010-409-409	FEMA GRANT EXPENSES			0	0	0.00
2024 010-409-411	INDIGENT CARE			0	0	0.00
2024 010-409-412	INDIGENT DEFENSE GRANT EXP			0	0	0.00
2024 010-409-413	TIDC REGIONAL PUBLIC DEFENDER GRANT	27,000.00		0	0	0.00

ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT
2024 010-409-414	EMPLOYEE MEDICAL EXPENSES	1,000.00		500	0	
2024 010-409-415	AUTOPSY EXPENSES	15,000.00		15,000.00	0	
2024 010-409-416	PENALTIES & FINES			0	0	
2024 010-409-417	LICENSES & FEES	250.00		250	150	
2024 010-409-418	SOFTWARE/LICENSE RENEWAL	19,000.00		15,000.00	6,719.03	
2024 010-409-419	COMPUTER & PERIPHERAL MAINT	5,500.00		4,000.00	3,040.60	
2024 010-409-420	PHONES & INTERNET	9,510.00		11,000.00	2,241.97	
2024 010-409-427	OFFICE SUPPLIES-SHARED	3,500.00		3,000.00	1,158.85	
2024 010-409-428	OFFICE EQUIPMENT - PER EACH DEPT	0.00		0	61.99	
2024 010-409-430	LEGAL NOTICE & PUBLICATIONS	1,200.00		1,200.00	42	
2024 010-409-440	WASTE MGMT-FRIONA	15,000.00		12,000.00	3,240.72	
2024 010-409-441	WASTE MGMT-BOVINA			0	0	
2024 010-409-442	WASTE MGMT-LAZBUDDIE	10,000.00		9,000.00	4,428.14	
2024 010-409-443	UTILITIES-COURTHOUSE	25,000.00		22,000.00	11,751.90	
2024 010-409-445	UTILITIES-MHMR	0.00		750	135.16	
2024 010-409-450	RPR & MAINT-COURTHOUSE	20,000.00		20,000.00	5,648.00	
2024 010-409-451	RPR & MAINT-BOVINA PROPERTY	5,000.00		5,000.00	45	
2024 010-409-452	***NOT IN USE***			0	0	
2024 010-409-454	TEXAS WAR MEMORIAL	1,000.00		0	0	
2024 010-409-463	SUBSIDY PC PAWS	1,000.00		1,000.00	1,000.00	
2024 010-409-465	SUBSIDY PC PIONEER MUSEUM	17,600.00		17,600.00	17,600.00	
2024 010-409-466	SUBSIDY PANCOM	2,500.00		2,500.00	2,455.00	
2024 010-409-467	SUBSIDY MHMR	10,300.00		10,300.00	9,859.00	
2024 010-409-468	SUBSIDY VETERANS SVC OFFICER	2,500.00		2,500.00	1,030.43	
2024 010-409-470	SUBSIDY 911			0	0	
2024 010-409-471	SUBSIDY AMBULANCE	48,000.00		48,000.00	24,000.00	
2024 010-409-472	SUBSIDY FAMILY SUPPORT	1,000.00		1,000.00	1,000.00	
2024 010-409-473	SUBSIDY JUVENILE PROBATION	60,000.00		40,825.00	40,825.00	

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2024 010-409-474	SUBSIDY PHCS	3,000.00		0	0	
2024 010-409-475	SUBSIDY PC CHILD WELFARE	1,000.00		1,000.00	1,000.00	10
2024 010-409-476	SUBSIDY PC HISTORICAL COMM	1,000.00		0	0	
2024 010-409-477	SUBSIDY NRCS/SWSD	2,400.00		2,400.00	2,400.00	10
2024 010-409-478	SUBSIDY VFDS	150,000.00		150,000.00	110,000.00	7
2024 010-409-479	SUBSIDY HP FOOD BANK	2,000.00		2,000.00	2,000.00	10
2024 010-409-480	DUES & SUBSCRIPTIONS	2,200.00		2,200.00	1,323.87	6
2024 010-409-481	BONDS			0	0	
2024 010-409-482	NOTARY FEES			0	0	
2024 010-409-483	BANK FEES			0	0	
2024 010-409-484	PCAD BUDGET CONTRIBUTION	161,759.00		151,759.00	74,524.50	4
2024 010-409-485	*** NOT IN USE***			0	0	
2024 010-409-486	PROFESSIONAL SERVICES	45,000.00		45,000.00	1,050.00	
2024 010-409-487	*** NOT IN USE***			0	0	
2024 010-409-488	EMERGENCY MGMT COORDINATOR	12,000.00		12,000.00	5,000.00	4
2024 010-409-489	EMERGENCY MGMT EXPENSES	2,000.00		1,000.00	136.41	1
2024 010-409-490	SAFETY COORDINATOR			600	0	
2024 010-409-491	SAFETY/VSO COORD EXP	1,000.00		1,000.00	0	
2024 010-409-492	AD LITEM/CONSULTING NON JUV CC&DC	2,000.00				
2024 010-409-998	NON DEPARTMENTAL EXPENSES	\$862,062.00		774,304.00	812,190.97	10

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ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT	2022 ACTUAL
	** Salary Incr by Dist Judge ONLY						
2024 010-435-107	ADDITIONAL LABOR	51,000.00		0	0	0.00	6
2024 010-435-110	COURT REPORTER SALARY **	540.00		30,709.00	15,800.00	51.45	24,528.1
2024 010-435-111	JUVENILE BOARD COMP (DIST JD	3,943.00		540	0	0.00	54
2024 010-435-201	EMPLOYERS SS	12,754.66		2,395.00	650.26	27.15	1,780.1
2024 010-435-202	EMPLOYERS INSURANCE	3,789.00		12,254.00	2,028.80	16.56	10,749.6
2024 010-435-203	EMPLOYERS RETIREMENT	210.00		2,190.00	595	27.17	1,952.4
2024 010-435-204	WORKERS COMP	26.00		195	60.65	31.10	105.8
2024 010-435-207	UNEMPLOYMENT	2,000.00		20	1.98	9.90	12.4
2024 010-435-390	MISC EXPENSES	2,029.19		0	0	0.00	1,887.6
2024 010-435-392	NINTH ADMN JUDICIAL ASSESSME			2,000.00	0	0.00	1,752.0
2024 010-435-400	PHONES & INTERNET CSCD	1,500.00		2,000.00	495.52	24.78	51.1
2024 010-435-401	PHONES & INTERNET DJ	2,400.00		500	33.2	6.64	94
2024 010-435-402	REFERENCE MATERIALS			1,200.00	390	0.00	6
2024 010-435-403	DUES & SUBSCRIPTIONS			0	0	0.00	
2024 010-435-404	INTEREST & FINANCE CHGS			0	0	0.00	
2024 010-435-405	SVC & MAINT CONTRACTS			0	0	0.00	
2024 010-435-408	LEASES & RENTALS			0	0	0.00	
2024 010-435-413	COURT APPT ATTY FEES (287TH)	45,000.00		45,000.00	11,056.00	24.57	17,565.4
2024 010-435-414	COURT APPT ATTY EXP (287TH)	5,000.00		5,000.00	0	0.00	68
2024 010-435-415	INTERPRETERS	5,000.00		2,000.00	1,350.00	67.50	1,216.0
2024 010-435-416	COURT APPT ATTY FEES (CPS)	15,000.00		15,000.00	6,182.00	41.21	8,980.0
2024 010-435-417	COURT APPT ATTY EXPENSES (CP	1,500.00		1,500.00	0	0.00	28
2024 010-435-418	SOFTWARE/LICENSE RENEWAL	500.00		500	0	0.00	63
2024 010-435-419	COMPUTER & PERIPHERAL MAINT			0	0	0.00	
2024 010-435-422	INSURANCE-AUTO			0	0	0.00	
2024 010-435-425	EDUCATION/TRAINING/TRAVEL	3,000.00		2,000.00	0	0.00	
2024 010-435-426		0.00		1,000.00	0	0.00	
2024 010-435-427	OFFICE SUPPLIES	750.00		750	296.7	39.56	885
2024 010-435-428	OFFICE EQUIPMENT	500.00		500	747	149.40	2,136.4
2024 010-435-430	LEGAL NOTICES & PUBLICATIONS	100.00		100	0	0.00	50
2024 010-435-481	BONDS & NOTARY FEES			0	0	0.00	
2024 010-435-486	PROFESSIONAL SERVICES	4,000.00		3,000.00	757	25.23	1,959.7
2024 010-435-998	DISTRICT COURT EXPENSES	\$160,541.85	\$0.00	130,653.00	40,444.11	30.96	79,373.4

ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT	2022 ACTUAL
2024 010-450-101	DISTRICT CLERK SALARY	51,108.12		49,142.40	20,476.00	41.67	47,711.
	STAFF SALARIES (2)						
	36917.04/35775.84;37626.96/36463.92	72,692.88		70,994.40	29,123.80	41.02	62,867.1
2024 010-450-106	STAFF SUPPLEMENTS			0	0	0.00	
2024 010-450-107	ADDITIONAL LABOR			0	0	0.00	
2024 010-450-112	LONGEVITY PAY (2)	1,895.00		1,565.00	650	41.53	1,560.
2024 010-450-201	EMPLOYERS SS	9,616.00		9,315.00	3,761.70	40.38	8,381.1
2024 010-450-202	EMPLOYERS INSURANCE	38,263.98		36,762.00	15,216.00	41.39	33,344.1
2024 010-450-203	EMPLOYERS RETIREMENT	9,239.00		8,520.00	3,517.60	41.29	9,632.2
2024 010-450-204	WORKERS COMP	630.00		567	181.92	32.08	317.1
2024 010-450-207	UNEMPLOYMENT	63.00		45	12.76	28.36	34.1
2024 010-450-390	MISC EXPENSES	800.00		800	0	0.00	
2024 010-450-401	PHONES & INTERNET	900.00		1,560.00	0	0.00	178.3
2024 010-450-402	REFERENCE MATERIALS	175.00		700	0	0.00	
2024 010-450-403	DUES & SUBSCRIPTIONS			175	0	0.00	2
2024 010-450-404	INTEREST & FINANCE CHGS			0	0	0.00	
2024 010-450-405	SVC & MAINT CONTRACTS	18,000.00		18,000.00	16,180.93	89.89	16,276.1
2024 010-450-406	INTOXICATION CONVICTIONS EXP	0.00		0	0	0.00	
2024 010-450-407	CHILD SEXUAL ASSAULT EXP	0.00		0	0	0.00	
2024 010-450-408	LEASES & RENTALS	500.00		500	0	0.00	
2024 010-450-418	SOFTWARE/LICENSE RENEWAL	0.00		0	0	0.00	516.5
2024 010-450-419	COMPUTER & PERIPHERAL MAINT	2,000.00		2,000.00	325.54	16.28	984.3
2024 010-450-420	REC MGMT FEE EXP-DIST CLERK	0.00		0	0	0.00	4,238.1
2024 010-450-421	TECHNOLOGY FUND EXP-DIST CLE	0.00		0	0	0.00	
2024 010-450-423	INSURANCE-PUBLIC OFFICIAL LI	555.00		550	544.29	98.96	533.5
2024 010-450-425	EDUCATION/TRAINING/TRAVEL	6,000.00		5,000.00	600.62	12.01	3,170.8
2024 010-450-426	OFFICE SUPPLIES	0.00		0	0	0.00	
2024 010-450-427	OFFICE EQUIPMENT	4,800.00		4,500.00	1,170.90	26.02	3,273.5
2024 010-450-428	LEGAL NOTICES & PUBLICATIONS	600.00		500	55.25	11.05	
2024 010-450-430	BONDS & NOTARY FEES	400.00		300	50	16.67	277
2024 010-450-481	PROFESSIONAL SERVICES			0	0	0.00	
2024 010-450-486	DISTRICT CLERK EXPENSES	\$218,237.98	\$0.00	211,495.80	91,867.31	43.44	193,552.0

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ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT	2022 ACTU
2024 010-455-101	JP1 SALARY	31,770.48		30,548.52	12,728.55	41.67	22,222.22
2024 010-455-112	LONGEVITY PAY	225.00		0	0	0.00	
2024 010-455-201	EMPLOYERS SS	2,448.00		2,340.00	973.7	41.61	1,777.78
2024 010-455-202	EMPLOYERS INSURANCE	12,754.66		12,254.00	5,072.00	41.39	8,882.00
2024 010-455-203	EMPLOYERS RETIREMENT	2,352.00		2,140.00	891	41.64	1,551.00
2024 010-455-204	WORKERS COMP	220.00		189	60.65	32.09	1,111.11
2024 010-455-208	***NOT IN USE***			0	0	0.00	
2024 010-455-209	***NOT IN USE***			0	0	0.00	
2024 010-455-341	POSTAGE	300.00		300	0	0.00	
2024 010-455-390	MISC EXPENSES	1,200.00		1,200.00	0	0.00	
2024 010-455-401	PHONES & INTERNET	1,290.00		1,290.00	499.94	38.76	1,222.22
2024 010-455-402	REFERENCE MATERIALS	150.00		0	320	213.33	
2024 010-455-403	DUES & SUBSCRIPTIONS			150	0	0.00	
2024 010-455-404	INTEREST & FINANCE CHGS			0	7,230.00	100.00	6,888.89
2024 010-455-405	SVC & MAINT CONTRACTS	7,230.00		7,230.00	7,230.00	100.00	
2024 010-455-406	***NOT IN USE***			0	0	0.00	
2024 010-455-408	LEASES & RENTALS	6,000.00		6,000.00	1,500.00	25.00	3,444.44
2024 010-455-413	COURT APPT ATTY FEES			0	0	0.00	
2024 010-455-414	COURT APPT ATTY EXPENSES			0	0	0.00	
2024 010-455-415	INTERPRETERS			0	0	0.00	
2024 010-455-418	SOFTWARE/LICENSE RENEWAL	100.00		100	0	0.00	
2024 010-455-419	COMPUTER & PERIPHERAL MAINT	250.00		250	45	18.00	1,555.56
2024 010-455-423	INSURANCE-PUBLIC OFFICIAL LI \$555	555.00		550	544.28	98.96	555.56
2024 010-455-425	EDUCATION & TRAINING	3,000.00		3,500.00	2,229.09	63.69	2,222.22
2024 010-455-426	TRAVEL EXPENSES	1,200.00		1,000.00	489.88	48.99	555.56
2024 010-455-427	OFFICE SUPPLIES	800.00		400	370.83	92.71	1,444.44
2024 010-455-428	OFFICE EQUIPMENT	500.00		600	0	0.00	
2024 010-455-430	LEGAL NOTICE & PUBLICATIONS			0	0	0.00	
2024 010-455-443	UTILITIES	2,500.00		2,000.00	1,000.00	50.00	2,222.22
2024 010-455-481	BONDS & NOTARY FEES	150.00		177.5	0	0.00	
2024 010-455-486	PROFESSIONAL SERVICES			0	0	0.00	
2024 010-455-998	JP1 EXPENSES	\$74,995.14	\$0.00	72,219.02	33,954.92	47.02	55,611.11

ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT	2022 ACTU
2024 010-460-101	JP2 SALARY	\$33603.37		30,548.52	12,728.55	41.67	29,6
2024 010-460-112	LONGEVITY PAY	0.00		0	0	0.00	
2024 010-460-201	EMPLOYERS SS	\$2500		2,340.00	973.7	41.61	2,2
2024 010-460-202	EMPLOYERS INSURANCE	N/A		0	0	0.00	
2024 010-460-203	EMPLOYERS RETIREMENT	\$25		2,140.00	891	41.64	2,5
2024 010-460-204	WORKERS COMP			189	60.65	32.09	1
2024 010-460-208	***NOT IN USE***			0	0	0.00	
2024 010-460-209	***NOT IN USE***			0	0	0.00	
2024 010-460-341	POSTAGE			200	0	0.00	1
2024 010-460-390	MISC EXPENSES			650	90.65	13.95	1
2024 010-460-401	PHONES & INTERNET			1,400.00	585.82	41.84	1,3
2024 010-460-402	REFERENCE MATERIALS			0	0	0.00	
2024 010-460-403	DUES & SUBSCRIPTIONS			200	0	0.00	
2024 010-460-404	INTEREST & FINANCE CHGS			0	0	0.00	
2024 010-460-405	SVC & MAINT CONTRACTS			7,230.00	7,230.00	100.00	6,8
2024 010-460-406	***NOT IN USE***			0	0	0.00	
2024 010-460-408	LEASES & RENTALS			0	0	0.00	
2024 010-460-413	COURT APPT ATTY FEES			0	0	0.00	
2024 010-460-414	COURT APPT ATTY EXPENSES			0	0	0.00	
2024 010-460-415	INTERPRETERS			0	0	0.00	
2024 010-460-418	SOFTWARE/LICENSE RENEWAL			100.00	0	0.00	
2024 010-460-419	COMPUTER & PERIPHERAL MAINT			200	304.23	152.12	2
2024 010-460-423	INSURANCE-PUBLIC OFFICIAL LI	\$555		550	544.28	98.96	5
2024 010-460-425	EDUCATION & TRAINING			1,500.00	200.26	13.35	1,6
2024 010-460-426	TRAVEL EXPENSES			750	0	0.00	5
2024 010-460-427	OFFICE SUPPLIES			600	404.97	67.50	7
2024 010-460-428	OFFICE EQUIPMENT			400	0	0.00	2
2024 010-460-430	LEGAL NOTICE & PUBLICATIONS			0	0	0.00	
2024 010-460-443	UTILITIES			4,000.00	2,423.62	69.25	4,3
2024 010-460-481	BONDS & NOTARY FEES			250	0	0.00	
2024 010-460-486	PROFESSIONAL SERVICES			0	0	0.00	
2024 010-460-998	JP2 EXPENSES			52,747.52	26,437.73	50.12	52,1
		\$56,512.48	\$0.00				

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ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT	2022 ACTU
2024 010-465-101	JP3 SALARY	32,075.95		30,548.52	12,728.55	41.67	29,600.00
2024 010-465-112	LONGEVITY PAY	960.00		960	400	41.67	
2024 010-465-201	EMPLOYERS SS	2,504.00		2,412.00	1,004.30	41.64	2,200.00
2024 010-465-202	EMPLOYERS INSURANCE	12,754.66		12,254.00	5,072.00	41.39	11,700.00
2024 010-465-203	EMPLOYERS RETIREMENT	2,406.00		2,207.00	919	41.64	2,600.00
2024 010-465-204	WORKERS COMP	220.00		189	60.65	32.09	1,000.00
2024 010-465-208	***NOT IN USE***			0	0	0.00	
2024 010-465-209	***NOT IN USE***			0	0	0.00	
2024 010-465-341	POSTAGE			0	0	0.00	
2024 010-465-390	MISC EXPENSES			0	0	0.00	
2024 010-465-401	PHONES & INTERNET	500.00		660	215.19	32.60	700.00
2024 010-465-402	REFERENCE MATERIALS			0	0	0.00	
2024 010-465-403	DUES & SUBSCRIPTIONS	200.00		200	70	35.00	
2024 010-465-404	INTEREST & FINANCE CHGS			0	0	0.00	
2024 010-465-405	SVC & MAINT CONTRACTS	7,500.00		7,230.00	7,230.00	100.00	6,800.00
2024 010-465-406	***NOT IN USE***			0	0	0.00	
2024 010-465-408	LEASES & RENTALS			0	0	0.00	
2024 010-465-413	COURT APPT ATTY FEES			0	0	0.00	
2024 010-465-414	COURT APPT ATTY EXPENSES			0	0	0.00	
2024 010-465-415	INTERPRETERS			100	0	0.00	
2024 010-465-418	SOFTWARE/LICENSE RENEWAL	100.00		100	0	0.00	
2024 010-465-419	COMPUTER & PERIPHERAL MAINT	500.00		2,500.00	64.59	2.58	500.00
2024 010-465-423	INSURANCE-PUBLIC OFFICIAL LI \$555	555.00		550	544.28	98.96	500.00
2024 010-465-425	EDUCATION & TRAINING	2,500.00		1,500.00	859.94	57.33	1,300.00
2024 010-465-426	TRAVEL EXPENSES	500.00		500	0	0.00	
2024 010-465-427	OFFICE SUPPLIES	1,000.00		500	203.12	40.62	1,000.00
2024 010-465-428	OFFICE EQUIPMENT	500.00		300	0	0.00	
2024 010-465-430	LEGAL NOTICE & PUBLICATIONS			0	0	0.00	
2024 010-465-443	UTILITIES			0	0	0.00	
2024 010-465-481	BONDS & NOTARY FEES	200.00		200	0	0.00	
2024 010-465-486	PROFESSIONAL SERVICES			0	0	0.00	
2024 010-465-998	JP3 EXPENSES	\$64,670.14	\$0.00	62,910.52	29,371.62	46.69	58,800.00

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ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT	2022 ACTUAL
2024 010-475-101	COUNTY ATTORNEY SALARY	41,704.20		40,100.16	16,708.40	41.67	38,500.00
2024 010-475-102	STATE SUPPLEMENT (CO ATTY)	42,000.00		42,000.00	17,500.00	41.67	42,000.00
2024 010-475-104	***NOT IN USE***			0	0	0.00	
2024 010-475-105	STAFF SALARIES \$24,459.92 / \$25949.52	33,000.00		24,480.72	10,200.30	41.67	23,700.00
2024 010-475-106	***NOT IN USE***			0	0	0.00	
2024 010-475-107	GRANT SUPPLEMENT			0	0	0.00	
2024 010-475-112	LONGEVITY PAY	840.00		780	325	41.67	6,400.00
2024 010-475-201	EMPLOYERS SS	8,993.00		8,215.00	2,738.24	33.33	23,500.00
2024 010-475-202	EMPLOYERS INSURANCE	25,509.32		24,508.00	10,144.00	41.39	9,000.00
2024 010-475-203	EMPLOYERS RETIREMENT	8,664.00		7,517.00	3,131.30	41.66	27,900.00
2024 010-475-204	WORKERS COMP	265.00		222	62.02	27.94	1,000.00
2024 010-475-207	UNEMPLOYMENT	59.00		15	5.29	35.27	1,000.00
2024 010-475-341	POSTAGE	150.00		150	32.46	21.64	1,000.00
2024 010-475-390	MISC EXPENSES	250.00		250	0	0.00	
2024 010-475-401	PHONES & INTERNET	175.00		175	0	0.00	
2024 010-475-402	REFERENCE MATERIALS			0	0	0.00	
2024 010-475-403	DUES & SUBSCRIPTIONS			0	0	0.00	
2024 010-475-404	INTEREST & FINANCE CHGS			0	0	0.00	
2024 010-475-405	SVC & MAINT CONTRACTS	8,275.00		8,275.00	8,267.50	99.91	8,200.00
2024 010-475-408	LEASES & RENTALS			0	0	0.00	
2024 010-475-415	INTERPRETERS			0	0	0.00	
2024 010-475-418	SOFTWARE/LICENSE RENEWAL			0	0	0.00	
2024 010-475-419	COMPUTER & PERIPHERAL MAINT	0.00		150	0	0.00	
2024 010-475-423	INSURANCE-PUBLIC OFFICIAL LI	555.00		550	544.28	98.96	500.00
2024 010-475-425	EDUCATION & TRAINING	0.00		500	0	0.00	
2024 010-475-426	TRAVEL EXPENSES	0.00		0	0	0.00	
2024 010-475-427	OFFICE SUPPLIES			1,500.00	545.37	36.36	8,000.00
2024 010-475-428	OFFICE EQUIPMENT	0.00		0	0	0.00	
2024 010-475-430	LEGAL NOTICES & PUBLICATIONS			0	0	0.00	
2024 010-475-481	BONDS & NOTARY FEES			0	0	0.00	
2024 010-475-486	PROFESSIONAL SERVICES			0	0	0.00	
2024 010-475-998	COUNTY ATTY EXPENSES	\$170,439.52	\$0.00	159,387.88	70,204.16	44.05	154,400.00



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ACCOUNT # ACCOUNT NAME GENERAL FUND WORK BUDGET VERSION: 0001

REQUESTED 2024 BUDGET APPROVED 2024 BUDGET 2023 BUDGET 2023 Y-T-D PERCENT 2022

ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT	2022
2024 010-476-103	DISTRICT ATTORNEY EXPENSE	130,000.00		129,793.20	23,525.56	18.13	
2024 010-476-105	STAFF SALARIES			0	0	0.00	
2024 010-476-107	ADDITIONAL LABOR			0	0	0.00	
2024 010-476-112	LONGEVITY PAY			0	0	0.00	
2024 010-476-201	EMPLOYERS SS			0	0	0.00	
2024 010-476-202	EMPLOYERS INSURANCE			0	0	0.00	
2024 010-476-203	EMPLOYERS RETIREMENT	0.00		0	0	0.00	
2024 010-476-204	WORKERS COMP			0	0	0.00	
2024 010-476-207	UNEMPLOYMENT			0	0	0.00	
2024 010-476-341	POSTAGE			0	0	0.00	
2024 010-476-390	MISC EXPENSES			0	0	0.00	
2024 010-476-401	PHONES & INTERNET			0	0	0.00	
2024 010-476-402	REFERENCE MATERIALS			0	0	0.00	
2024 010-476-403	DUES & SUBSCRIPTIONS			0	0	0.00	
2024 010-476-404	INTEREST & FINANCE CHGS			0	0	0.00	
2024 010-476-405	SVC & MAINT CONTRACTS	7,932.00		8,275.00	8,267.50	99.91	
2024 010-476-408	LEASES & RENTALS			0	0	0.00	
2024 010-476-410	SEXUAL ASSAULT RELATED EXPEN			1,000.00	0	0.00	
2024 010-476-415	INTERPRETERS	1,000.00		0	0	0.00	
2024 010-476-418	SOFTWARE/LICENSE RENEWAL			0	389.03	0.00	
2024 010-476-419	COMPUTER & PERIPHERAL MAINT			0	157.5	0.00	
2024 010-476-420	INSUR-GENERAL / AUTO LIABILITY	300.00		250	278.84	111.54	
2024 010-476-422	INSURANCE-AUTO PHYSICAL DAMAGE	350.00		500	332	66.40	
2024 010-476-425	EDUCATION & TRAINING			0	0	0.00	
2024 010-476-426	TRAVEL EXPENSE			0	0	0.00	
2024 010-476-427	OFFICE SUPPLIES			0	0	0.00	
2024 010-476-428	OFFICE EQUIPMENT	500.00		500	0	0.00	
2024 010-476-430	LEGAL NOTICES & PUBLICATIONS			0	0	0.00	
2024 010-476-481	BONDS & NOTARY FEES			0	0	0.00	
2024 010-476-486	PROFESSIONAL SERVICES	4,000.00		4,000.00	0	0.00	
2024 010-476-998	DISTRICT ATTY EXPENSES						

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ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET PART-TIME	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT
2024 010-495-102	ELECTION ADMIN CLERK SALARY \$18/hr	32,000.16		16,640.00	2,129.04	
2024 010-495-104	STAFF SALARIES			0	0	
2024 010-495-107	ADDITIONAL LABOR			0	0	
2024 010-495-112	LONGEVITY			0	0	
2024 010-495-201	EMPLOYERS SS	2,448.00		1,273.00	162.87	
2024 010-495-202	EMPLOYERS INSURANCE			0	0	
2024 010-495-203	EMPLOYERS RETIREMENT	12,754.66		0	0	
2024 010-495-204	WORKERS COMP	2,352.00		0	0	
2024 010-495-207	UNEMPLOYMENT	220.00		0	48.04	
2024 010-495-390	MISC EXPENSES	16.00		0	0	
2024 010-495-401	PHONES & INTERNET	1,000.00		1,000.00	336.67	
2024 010-495-402	REFERENCE MATERIALS	750.00		480	0	
2024 010-495-403	DUES & SUBSCRIPTIONS	150.00		300	0	
2024 010-495-404	INTEREST & FINANCE CHGS	200.00		200	100	
2024 010-495-405	SVC & MAINT CONTRACTS			0	0	
2024 010-495-408	LEASES & RENTALS			0	0	
2024 010-495-418	SOFTWARE/LICENSE RENEWAL	2,575.00		0	0	
2024 010-495-419	COMPUTER & PERIPHERAL MAINT			0	351.26	
2024 010-495-423	INSURANCE-PUBLIC OFFICIAL LI			0	0	
2024 010-495-425	EDUCATION & TRAINING	1,000.00		2,500.00	0	
2024 010-495-426	TRAVEL EXPENSE	3,000.00		1,000.00	0	
2024 010-495-427	OFFICE SUPPLIES	1,000.00		500	209.19	
2024 010-495-428	OFFICE EQUIPMENT	2,000.00		5,000.00	2,885.72	
2024 010-495-430	LEGAL NOTICES & PUBLICATIONS			0	0	
2024 010-495-481	BONDS & NOTARY FEES			0	0	
2024 010-495-486	PROFESSIONAL SERVICES			0	0	
2024 010-495-487	ELECTION EXPENSES	3,000.00		0	0	
2024 010-495-998	ELECTION ADMIN CLERK EXPENSES	\$64,465.82	\$0.00	28,893.00	6,222.79	

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ACCOUNT #	ACCOUNT NAME	REQUESTED	APPROVED	2023 BUDGET	2023 Y-T-D	PERCENT
		2024 BUDGET	2024 BUDGET			
2024 010-497-101	TREASURER SALARY	51,108.12		49,142.40	20,476.00	41%
2024 010-497-104	STAFF SALARIES	36,917.04		35,497.20	14,790.50	40%
2024 010-497-107	ADDITIONAL LABOR	10,000.00		10,000.00	0	0%
2024 010-497-110	SALARY SUPPLEMENT (TREASURER	2,400.00		2,400.00	1,000.00	42%
2024 010-497-112	LONGEVITY PAY	1,075.00		650	250	23%
2024 010-497-201	EMPLOYERS SS	7,765.00		7,475.00	2,663.70	34%
2024 010-497-202	EMPLOYERS INSURANCE	25,509.32		24,508.00	10,144.00	41%
2024 010-497-203	EMPLOYERS RETIREMENT	6,726.00		6,840.00	2,556.20	37%
2024 010-497-204	WORKERS COMP	420.00		378	121.26	29%
2024 010-497-207	UNEMPLOYMENT	51.00		20	6.45	13%
2024 010-497-390	MISC EXPENSES	150.00		150	0	0%
2024 010-497-401	PHONES & INTERNET	420.00		400	171.09	41%
2024 010-497-402	REFERENCE MATERIALS			0	0	0%
2024 010-497-403	DUES & SUBSCRIPTIONS	275.00		275	275	100%
2024 010-497-404	INTEREST & FINANCE CHGS			0	0	0%
2024 010-497-405	SVC & MAINT CONTRACTS	7,255.00		7,255.00	7,255.00	100%
2024 010-497-408	LEASES & RENTALS			0	0	0%
2024 010-497-418	SOFTWARE/LICENSE RENEWAL			0	0	0%
2024 010-497-419	COMPUTER & PERIPHERAL MAINT	6,000.00		2,000.00	25.94	0%
2024 010-497-423	INSURANCE-PUBLIC OFFICIAL LI	555.00		550	544.28	99%
2024 010-497-425	EDUCATION / TRAINING / TRAVEL	6,300.00		6,000.00	2,105.53	33%
2024 010-497-426		0.00		300	0	0%
2024 010-497-427	OFFICE SUPPLIES	2,000.00		2,000.00	1,052.21	53%
2024 010-497-428	OFFICE EQUIPMENT	3,000.00		3,000.00	0	0%
2024 010-497-430	LEGAL NOTICES & PUBLICATIONS	2,000.00		2,000.00	781.2	39%
2024 010-497-481	BONDS & NOTARY FEES	50.00		405	50	1%
2024 010-497-486	PROFESSIONAL SERVICES			0	0	0%
2024 010-497-998	CO TREASURER EXPENSES	\$169,976.48	\$0.00	161,245.60	64,268.36	39%

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ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT
2024 010-499-101	TAX A/C SALARY	51,108.12		49,142.40	20,476.00	41.67
2024 010-499-104	STAFF SALARIES 36917.04 / 35,775.84	72,692.88		69,897.12	29,268.39	41.87
2024 010-499-107	ADDITIONAL LABOR			0	0	0.00
2024 010-499-112	LONGEVITY PAY	1,890.00		1,885.00	775	41.11
2024 010-499-201	EMPLOYERS SS	9,616.00		9,252.00	3,812.21	41.20
2024 010-499-202	EMPLOYERS INSURANCE	38,263.98		24,508.00	12,172.80	49.67
2024 010-499-203	EMPLOYERS RETIREMENT	9,239.00		8,466.00	3,536.43	41.77
2024 010-499-204	WORKERS COMP	630.00		567	181.92	32.08
2024 010-499-207	UNEMPLOYMENT	63.00		40	12.81	32.03
2024 010-499-390	MISC EXPENSES	500.00		500	336.66	67.33
2024 010-499-401	PHONES & INTERNET	480.00		865	255.98	29.59
2024 010-499-402	REFERENCE MATERIALS	0.00		0	0	0.00
2024 010-499-403	DUES & SUBSCRIPTIONS	300.00		250	180	72.00
2024 010-499-404	INTEREST & FINANCE CHGS	0.00		0	0	0.00
2024 010-499-405	SVC & MAINT CONTRACTS	3,000.00		2,000.00	39.37	1.97
2024 010-499-408	LEASES & RENTALS	0.00		0	0	0.00
2024 010-499-410	TAG SALES COMMISSIONS	0.00		0	0	0.00
2024 010-499-418	SOFTWARE/LICENSE RENEWAL	2,500.00		2,000.00	0	0.00
2024 010-499-419	COMPUTER & PERIPHERAL MAINT	3,600.00		1,700.00	112.72	6.63
2024 010-499-423	INSURANCE-PUBLIC OFFICIAL LI	555.00		550	544.29	98.96
2024 010-499-425	EDUCATION & TRAINING	7,000.00		6,000.00	520.97	8.68
2024 010-499-426	TRAVEL EXPENSES	3,000.00		2,000.00	587.94	29.40
2024 010-499-427	OFFICE SUPPLIES	1,500.00		1,500.00	486.65	32.44
2024 010-499-428	OFFICE EQUIPMENT	2,500.00		1,500.00	90	6.00
2024 010-499-430	LEGAL NOTICES & PUBLICATIONS	200.00		200	0	0.00
2024 010-499-481	BONDS & NOTARY FEES	3,001.00		1,420.00	0	0.00
2024 010-499-486	PROFESSIONAL SERVICES	0.00		0	0	0.00
2024 010-499-487	ELECTION EXPENSES	2,000.00		0	0	0.00
2024 010-499-488	VOTER REGISTRATION EXPENSES	2,200.00		2,200.00	0	0.00
2024 010-499-998	TAX A/C EXPENSES					
		515,828.08	515,828.08	1,064,447.73	73,300.14	20.22

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ACCOUNT #	ACCOUNT NAME	REQUESTED 2024 BUDGET	APPROVED 2024 BUDGET	2023 BUDGET	2023 Y-T-D	PERCENT
2024 010-560-101	SHERIFF SALARY	70,574.04		67,859.64	28,274.85	41
	JAIL SARGENT SALARIES RB & BW	4%				
2024 010-560-102	\$45248.40 / \$43,930.32	89,178.72		87,015.84	18,128.30	20
2024 010-560-103	JAILERS / TELE SALARIES	376,991.04		404,109.60	150,152.00	37
2024 010-560-104	DEPUTIES SALARIES	194,705.52		186,186.96	74,206.80	39
2024 010-560-105	ADMN ASST SALARY AD & MH	90,511.20		43,514.88	18,131.20	41
2024 010-560-106	CHIEF DEPUTY SALARY MV	56,555.04		54,379.68	22,658.30	41
2024 010-560-107	DIETARY AIDE SALARY	600.00		600	0	0
2024 010-560-108	JAIL MANAGER CC	50,839.68		48,884.40	20,368.50	41
2024 010-560-111	OT/PT/HOLIDAY	125,000.00		125,000.00	82,175.35	65
2024 010-560-112	LONGEVITY PAY	8,070.00		8,785.00	2,625.00	29
2024 010-560-113	SALARY SUPPLEMENT (SHERIFF)			0	0	0
2024 010-560-114	SALARY SUPPLEMENT (DIET AIDE)			0	0	0
2024 010-560-115	SO SB22 GRANT BALANCE	144,574.04		0	0	0
2024 010-560-116	GRANT SUPPLEMENT-JAILERS&DISPATCH			0	0	0
2024 010-560-201	EMPLOYERS SS	89,341.00		78,525.00	31,573.93	40
2024 010-560-202	EMPLOYERS INSURANCE (20)	255,094.00		245,080.00	91,296.00	37
2024 010-560-203	EMPLOYERS RETIREMENT	85,838.00		71,850.00	28,413.73	39
2024 010-560-204	WORKERS COMP	20,000.00		15,075.00	11,108.68	73
2024 010-560-207	UNEMPLOYMENT	583.00		550	159.21	28
2024 010-560-305	HOMELAND SECURITY GRANT EXP	0.00		0	0	0
2024 010-560-310	GRANT FUND	0.00		0	0	0
2024 010-560-322	SO SB22 GRANT Add on Sheriff	4,425.96				
2024 010-560-323	SO SB22 GRANT Add on SO Employees	101,000.00		0	0	0
2024 010-560-328	KITCHEN EQUIP & SUPPLIES	2,000.00		2,000.00	110.31	5
2024 010-560-329	INMATE TRANSPORT	4,000.00		4,000.00	207.35	5
2024 010-560-330	INMATE INCIDENTALS	7,000.00		7,000.00	6,638.58	94
2024 010-560-331	INMATE HOUSING	5,000.00		5,000.00	0	0
2024 010-560-332	INMATE FOOD	80,000.00		80,000.00	20,507.24	27

DATE 8/21/2023 PARMER COUNTY BUDGET

GENERAL FUND

WORK BUDGET

PERIOD: MAY  
VERSION: 0001

ACCT #	ACCT NAME	REQUESTED		APPROVED		ACTUAL		PERCENT
		2024 BUDGET	2023 BUDGET	2024 BUDGET	2023 BUDGET	2023 Y-T-D		
2024 010-560-333	INMATE MEDICAL	40,000.00	40,000.00		12,406.44			
2024 010-560-334	GASOLINE	40,000.00	40,000.00		15,512.65			
2024 010-560-335	DIESEL	500.00	500		0			
2024 010-560-336	BATTERIES, FILTERS, LUBES & TIRE	6,000.00	6,000.00		1,814.55			
2024 010-560-337	RPR & MAINT ROLLING STOCK	10,000.00	10,000.00		7,537.73			
2024 010-560-338	RPR & MAINT FACILITIES	25,000.00	25,000.00		9,750.25			
2024 010-560-339	RPR & MAINT EQUIPMENT	25,000.00	25,000.00		6,924.92			
2024 010-560-340	UNIFORMS	9,000.00	9,000.00		5,222.32			
2024 010-560-341	POSTAGE	1,000.00	1,000.00		541.55			
2024 010-560-342	EMPLOYEE TESTING	1,000.00	1,000.00		675.21			
2024 010-560-343	AMMO & FIREARM ACCESSORIES	10,000.00	12,500.00		7,901.98			
2024 010-560-350	CRIME/ACCIDENT SCENE SUPPLIE	2,500.00	2,500.00		270.97			
2024 010-560-351	*** NOT IN USE ***		0		0			
2024 010-560-352	*** NOT IN USE ***		0		0			
2024 010-560-353	*** NOT IN USE ***		0		0			
2024 010-560-390	MISC EXPENSES	7,500.00	7,500.00		5,884.35			
2024 010-560-391	*** NOT IN USE ***		0		0			
2024 010-560-392	SO SPEC INVESTION RESOURCE	1,000.00	0		0			
2024 010-560-401	PHONES, INTERNET, & CABLE	14,000.00	14,000.00		4,695.16			
2024 010-560-402	REFERENCE MATERIALS	1,500.00	1,500.00		386.71			
2024 010-560-403	DUES & SUBSCRIPTIONS	2,000.00	2,000.00		1,324.13			
2024 010-560-404	INTEREST & FINANCE CHGS	150.00	150		0			
2024 010-560-405	SVC & MAINT CONTRACTS	50,000.00	50,000.00		10,258.85			
2024 010-560-406	*** NOT IN USE ***		0		0			
2024 010-560-407	JANITORIAL SUPPLIES	9,000.00	9,000.00		3,676.28			
2024 010-560-408	LEASES & RENTALS	10,000.00	10,000.00		2,012.87			
2024 010-560-410	SCAAP GRANT EXP		0		0			
2024 010-560-411	COMMUNITY OUTREACH	3,500.00	3,000.00		0			



2024 010-560-418	SOFTWARE/LICENSE RENEWAL	15,000.00		15,000.00	9,648.06	6
2024 010-560-419	COMPUTER & PERIPHERAL MAINT	12,000.00		12,000.00	5,571.36	4
2024 010-560-420	INSUR-GENERAL / AUTO LIABILITY	3,100.00		1,400.00	3,059.19	1
2024 010-560-421	INSURANCE-PROPERTY	11,700.00		9,500.00	0	1
2024 010-560-422	INSUR-AUTO PHYSICAL DAMAGE	4,500.00		4,500.00	4,176.00	9
2024 010-560-423	INSURANCE-PUBLIC OFFICIAL LI	555.00		550	544.29	9
2024 010-560-424	INSURANCE-LAW ENFORCEMENT LI	12,800.00		11,000.00	11,739.00	6
2024 010-560-425	EDUCATION & TRAINING	10,000.00		10,000.00	6,894.67	6
2024 010-560-426	TRAVEL EXPENSES	4,000.00		4,000.00	0	6
2024 010-560-427	OFFICE SUPPLIES	7,000.00		7,000.00	4,494.01	2
2024 010-560-428	OFFICE EQUIPMENT	4,000.00		4,000.00	4,948.43	1
2024 010-560-430	LEGAL NOTICES & PUBLICATIONS	500.00		500	56	6
2024 010-560-443	UTILITIES	40,000.00		40,000.00	25,142.68	6
2024 010-560-451	***NOT IN USE***			0	0	6
2024 010-560-481	BONDS & NOTARY FEES	500.00		500	320	6
2024 010-560-486	PROFESSIONAL SERVICES	500.00		500	0	4
2024 010-560-998	SHERIFF OFFICE EXPENSES	\$2,256,686.24	\$0.00	1,925,516.00	789,216.04	4