

FILED
This 21st day of August 2023
At 4:55 o'clock PM
Kelly Linnell
County & District Clerk, Donley County, Texas
By Misty Speed Day

COVER PAGE
ADOPTED BUDGET FY 23

This budget will raise more revenue from property taxes than last year's budget by an amount of \$32,334 which is 1.80 percent increase from last year's budget.

The property tax revenue to be raised from new property added to the tax roll this year is \$8,927.00

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DONLEY COUNTY BUDGET

DISBURSEMENTS SUMMARY	APPROVED 2021-2022	PROPOSED 2022-2023
MAINTENANCE & OPERATIONS SUMMARY		
OFFICES	\$752,479	\$797,028
BUILDING OPERATIONS	\$96,880	\$104,705
GENERAL GOVERNMENT	\$1,032,837	\$1,646,661
JUDICIAL	\$102,545	\$108,658
JAIL & SHERIFF'S OFFICE	\$775,591	\$822,908
HIGHWAY SAFETY	\$116,932	\$110,973
ARPA EXPENSES	\$0	\$0
TOTAL MAINTENANCE & OPERATIONS	\$2,877,264	\$3,590,933
ROAD AND BRIDGE SUMMARY		
PRECINCT 1	\$110,371	\$128,837
PRECINCT 2	\$118,620	\$139,089
PRECINCT 3	\$112,111	\$261,356
PRECINCT 4	\$115,638	\$128,911
TOTAL ROAD AND BRIDGE	\$456,741	\$658,194
DEBT RATE (I&S) FUND	\$155,335	\$120,654
TOTAL COMBINED DISBURSEMENTS	\$3,489,340	\$4,369,781

DONLEY COUNTY BUDGET

COUNTY DISTRICT CLERK	APPROVED 2021-2022	PROPOSED 2022-2023
COUNTY DISTRICT CLERK SALARY	\$31,954	\$35,966
LONGEVITY PAY	\$785	\$845
EMPLOYMENT TAX @ 7.65%	\$2,505	\$2,816
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$2,000	\$1,841
HEALTH INSURANCE	\$11,448	\$10,322
DEPUTY (1) SALARY	\$26,107	\$29,696
LONGEVITY PAY	\$975	\$1,035
EMPLOYMENT TAX @ 7.65%	\$2,072	\$2,351
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$1,655	\$1,537
HEALTH INSURANCE	\$11,605	\$10,474
DEPUTY (2) SALARY	\$26,107	\$29,696
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$1,997	\$2,272
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$1,595	\$1,485
HEALTH INSURANCE	\$11,605	\$10,474
OFFICE SUPPLIES	\$4,000	\$4,000
TELEPHONE	\$0	\$0
COPIER LEASE	\$2,000	\$2,000
TRAVEL - MEETINGS	\$300	\$300
TOTAL	\$138,710	\$147,109

DONLEY COUNTY BUDGET

COUNTY JUDGE	APPROVED 2021-2022	PROPOSED 2022-2023
COUNTY JUDGE SALARY	\$31,954	\$35,966
LONGEVITY PAY	\$415	\$475
COUNTY JUDGE STATE SUPPLEMENT	\$25,200	\$25,200
VEHICLE EXPENSE	\$1,500	\$1,500
JUVENILE EXPENSE	\$723	\$723
EMPLOYMENT TAX @ 7.65%	\$4,574	\$4,886
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$3,653	\$3,193
HEALTH INSURANCE	\$11,448	\$10,322
SECRETARY SALARY	\$26,107	\$29,696
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$1,997	\$2,272
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$1,595	\$1,485
HEALTH INSURANCE	\$11,605	\$10,474
OFFICE SUPPLIES	\$1,000	\$1,000
TELEPHONE	\$0	\$0
MANDATORY JUDICIAL EDUCATION	\$2,000	\$2,500
COUNTY JUDGE CONTINGENCY	\$2,500	\$3,500
TOTAL	\$126,272	\$133,191

DONLEY COUNTY BUDGET

COMMISSIONERS COURT	APPROVED	PROPOSED
	2021-2022	2022-2023
COMMISSIONER PRECINCT 1		
SALARY	\$0	\$0
LONGEVITY PAY	\$0	\$0
VEHICLE EXPENSE	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$0	\$0
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$0	\$0
HEALTH INSURANCE	\$0	\$0
COMMISSIONER PRECINCT 2		
SALARY		
LONGEVITY PAY	\$0	\$0
VEHICLE EXPENSE	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$0	\$0
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$0	\$0
HEALTH INSURANCE	\$0	\$0
COMMISSIONER PRECINCT 3		
SALARY	\$0	\$0
LONGEVITY PAY	\$0	\$0
VEHICLE EXPENSE	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$0	\$0
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$0	\$0
HEALTH INSURANCE	\$0	\$0
COMMISSIONER PRECINCT 4		
SALARY	\$0	\$0
LONGEVITY PAY	\$0	\$0
VEHICLE EXPENSE	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$0	\$0
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$0	\$0
HEALTH INSURANCE	\$0	\$0
TOTAL	\$0	\$0

DONLEY COUNTY BUDGET

GENERAL GOVERNMENT	APPROVED 2021-2022	PROPOSED 2022-2023
LANDFILL FEES	\$25,000	\$25,000
LANDFILL OPERATOR SALARY	\$18,935	\$19,503
LANDFILL OPERATOR LONGEVITY PAY	\$0	\$0
LANDFILL OPERATOR EMPLOYMENT TAX	\$1,449	\$1,492
LANDFILL RET (@ 6.11% FY22, @5.00% FY23)	\$1,157	\$975
GENERAL OFFICE SUPPLIES	\$1,000	\$1,000
POSTAGE	\$6,000	\$6,000
PRINTER LEASE	\$1,400	\$1,400
INSURANCE AND BONDS	\$54,500	\$62,500
GENERAL GOVERNMENT CONTINGENCY	\$50,000	\$70,000
REGIONAL PUBLIC DEFENDER (CAPITAL DEFEN	\$2,128	\$2,128
INDIGENT ATTORNEY FEES	\$30,000	\$30,000
CPS ATTORNEY FEES	\$30,000	\$30,000
EMERGENCY JUDICIAL DETENTION	\$3,000	\$5,000
LAW LIBRARY	\$3,000	\$3,000
INDIGENT BURIAL	\$6,000	\$6,000
SEXUAL ASSAULT EXAMS	\$1,000	\$1,000
WORKERS COMPENSATION INSURANCE	\$15,000	\$15,000
UNEMPLOYMENT INSURANCE	\$2,000	\$2,000
EMERGENCY MEDICAL (AIR-EVAC)	\$2,200	\$2,200
EMERGENCY MANAGEMENT (+ FY23 FEMA MATCH)	\$15,000	\$85,000
RURAL FIRES	\$33,000	\$33,000
ELECTION COSTS	\$6,000	\$6,000
AUTOPSY FEES	\$20,000	\$20,000
AUDIT FEES	\$21,000	\$21,000
COURT CONTINGENCY	\$85,000	\$85,000
COMPUTERS AND SOFTWARE	\$22,028	\$25,000
TECHNOLOGY UPGRADE	\$15,000	\$25,000
COUNTY DUES	\$3,000	\$3,500
COMMISSIONERS COURT TRAVEL	\$4,000	\$4,000
MANDATORY SCHOOLS	\$5,000	\$5,000
LAMPS AND TOWERS	\$500	\$500
PANCOM CONTRIBUTION	\$1,952	\$1,952
PRESERVATION MAINTENANCE PROJECT	\$250,000	\$750,000
DAM MAINTENANCE	\$3,000	\$3,000
LEGISLATIVE AND ADMINISTRATIVE	\$0	\$0
DONLEY COUNTY APPRAISAL DISTRICT	\$89,089	\$92,511
TELEPHONE, INTERNET, FAX	\$24,000	\$36,000

DONLEY COUNTY BUDGET

DISTRICT AND JUVENILE COURT	APPROVED 2021-2022	PROPOSED 2022-2023
COURT REPORTER SALARY	\$13,188	\$13,583
LONGEVITY PAY	\$155	\$0
EMPLOYMENT TAX @ 7.65%	\$1,021	\$1,039
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$815	\$679
HEALTH INSURANCE	\$2,321	\$2,321
COURT REPORTER EXPENSES	\$5,500	\$5,500
COURT COORDINATOR SALARY	\$8,392	\$9,253
LONGEVITY PAY	\$263	\$275
EMPLOYMENT TAX @ 7.65%	\$662	\$729
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$529	\$476
HEALTH INSURANCE	\$2,321	\$2,062
DISTRICT ATTORNEY SECRETARY SALARY	\$5,167	\$5,399
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$395	\$413
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$316	\$270
HEALTH INSURANCE	\$1,963	\$2,122
DISTRICT JUDGE JUVENILE PAY	\$723	\$723
JUVENILE PAY EMPLOYMENT TAX @ 7.65%	\$55	\$55
DISTRICT ATTORNEY JUVENILE PAY	\$723	\$723
JUVENILE PAY EMPLOYMENT TAX @ 7.65%	\$55	\$55
TELEPHONE AND INTERNET		
DISTRICT JUDGE OFFICE SUPPLIES	\$3,000	\$3,000
DISTRICT ATTORNEY SOFTWARE SUPPORT	\$5,500	\$5,500
PROBATION DEPARTMENT TELEPHONE	\$600	\$600
JUVENILE DETENTION AND PLACEMENT	\$30,000	\$30,000
JUVENILE PROBATION DEPARTMENT	\$7,800	\$12,800
JUVENILE PROBATION VEHICLE LEASE	\$2,000	\$2,000
DISTRICT COURT		
GRAND JURY	\$1,000	\$1,000
PETIT JURY	\$2,000	\$2,000
INTERPRETER	\$210	\$210
CPS COURT REPORTER	\$2,500	\$2,500
COUNTY COURT		
PETIT JURY	\$1,500	\$1,500
INTERPRETER	\$120	\$120
COURT REPORTER	\$1,000	\$1,000
JUSTICE COURTS		
PETIT JURY	\$750	\$750
TOTAL	\$102,545	\$108,658

DONLEY COUNTY BUDGET

SHERIFF'S OFFICE	APPROVED	PROPOSED
	2021-2022	2022-2023
SHERIFF SALARY	\$51,250	\$54,434
LONGEVITY PAY	\$1,485	\$1,500
EMPLOYMENT TAX @ 7.65%	\$4,034	\$4,279
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$3,222	\$2,797
HEALTH INSURANCE	\$11,448	\$10,322
CHIEF DEPUTY SALARY (DEPUTY + 1000)	\$42,000	\$45,029
LONGEVITY PAY	\$670	\$730
EMPLOYMENT TAX @ 7.65%	\$3,264	\$3,501
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$2,607	\$2,288
HEALTH INSURANCE	\$11,605	\$10,474
DEPUTY (2) SALARY	\$41,000	\$44,029
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$3,137	\$3,368
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$2,505	\$2,201
HEALTH INSURANCE	\$11,605	\$10,474
DEPUTY (3) SALARY	\$41,000	\$44,029
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$3,137	\$3,368
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$2,505	\$2,201
HEALTH INSURANCE	\$11,605	\$10,474
DEPUTY (4) SALARY	\$41,000	\$44,029
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$3,137	\$3,368
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$2,505	\$2,201
HEALTH INSURANCE	\$11,605	\$10,474
SUBTOTAL SHERIFF OFFICE SALARY / BENEFIT	\$306,326	\$315,571
DEPUTY OVERTIME	\$5,000	\$5,000
DISCRETIONARY SIGNING BONUS	\$0	\$1,000
VEHICLE LEASE EXPENSE	\$7,151	\$0
VEHICLE OPERATION	\$40,000	\$56,000
TELEPHONE	\$5,800	\$5,800
OFFICE SUPPLIES	\$4,000	\$4,000
SHERIFF ASSOCIATION DUES	\$375	\$375
RADIO EXPENSE	\$2,500	\$2,500
RADIO UPGRADE	\$1,200	\$1,200
SHERIFF OFFICE CONTINGENCY	\$6,000	\$6,000
SHERIFF OFFICE / JAIL RENOVATIONS	\$20,000	\$30,000
DEPUTY TRAINING STIPEND	\$18,000	\$18,000
RESERVE DEPUTY SALARY	\$2,500	\$2,500
DEPUTY HOLIDAY PAY	\$8,055	\$8,055
TOTAL SHERIFF'S OFFICE	\$426,907	\$456,001

DONLEY COUNTY BUDGET

	JAIL	APPROVED 2021-2022	PROPOSED 2022-2023
JAIL ADMINISTRATOR SALARY (JAILER + 1200)		\$29,133	\$33,223
LONGEVITY PAY		\$1,485	\$1,500
EMPLOYMENT TAX @7.65%		\$2,342	\$2,656
RETIREMENT (@ 6.11% FY22, @5.00% FY23)		\$1,871	\$1,736
HEALTH INSURANCE		\$11,605	\$10,474
JAILER - DISPATCHER (1) SALARY		\$27,933	\$32,023
LONGEVITY PAY		\$885	\$945
EMPLOYMENT TAX @7.65%		\$2,205	\$2,522
RETIREMENT (@ 6.11% FY22, @5.00% FY23)		\$1,761	\$1,648
HEALTH INSURANCE		\$11,605	\$10,474
JAILER - DISPATCHER (2) SALARY		\$27,933	\$32,023
LONGEVITY PAY		\$345	\$300
EMPLOYMENT TAX @7.65%		\$2,163	\$2,473
RETIREMENT (@ 6.11% FY22, @5.00% FY23)		\$1,728	\$1,616
HEALTH INSURANCE		\$11,605	\$10,474
JAILER - DISPATCHER (3) SALARY		\$27,933	\$32,023
LONGEVITY PAY		\$0	\$0
EMPLOYMENT TAX @7.65%		\$2,137	\$2,450
RETIREMENT (@ 6.11% FY22, @5.00% FY23)		\$1,707	\$1,601
HEALTH INSURANCE		\$11,605	\$10,474
JAILER - DISPATCHER (4) SALARY		\$27,933	\$32,023
LONGEVITY PAY		\$0	\$0
EMPLOYMENT TAX @7.65%		\$2,137	\$2,450
RETIREMENT (@ 6.11% FY22, @5.00% FY23)		\$1,707	\$1,601
HEALTH INSURANCE		\$11,605	\$10,474
SUBTOTAL JAIL SALARY / BENEFITS		\$221,362	\$237,184
DISPATCHER OVERTIME		\$8,000	\$10,400
PRISONERS BOARD		\$38,500	\$38,500
JAIL MEDICAL		\$7,000	\$7,000
MANDATORY PSYCHIATRIC EVALUATIONS		\$15,000	\$15,000
INMATE COMISSARY CONTRACT		\$6,000	\$6,000
MAINTENANCE		\$15,030	\$15,030
UTILITIES		\$13,250	\$13,250
JAIL CONTINGENCY FUND		\$10,000	\$10,000
JAIL TRAINING		\$7,110	\$7,110
DISPATCHER HOLIDAY PAY		\$7,433	\$7,433
TOTAL JAIL		\$348,685	\$366,907
TOTAL SHERIFF'S OFFICE		\$426,907	\$456,001
TOTAL JAIL AND SHERIFF'S OFFICE		\$775,591	\$822,908

DONLEY COUNTY BUDGET

ROAD AND BRIDGE

PRECINCT 1	APPROVED 2021-2022	PROPOSED 2022-2023
COMMISSIONER SALARY	\$15,545	\$18,425
LONGEVITY PAY	\$775	\$835
VEHICLE EXPENSE	\$6,000	\$6,000
EMPLOYMENT TAX @ 7.65%	\$1,707	\$1,932
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$1,364	\$1,263
HEALTH INSURANCE	\$11,448	\$10,322
ROAD HAND SALARY	\$29,838	\$33,147
LONGEVITY PAY	\$420	\$480
EMPLOYMENT TAX @ 7.65%	\$2,315	\$2,572
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$1,849	\$1,681
HEALTH INSURANCE	\$11,605	\$10,474
FUEL AND LUBE	\$10,000	\$14,000
MACHINERY REPAIR	\$4,000	\$4,000
MATERIAL AND SUPPLIES	\$5,000	\$5,000
UTILITIES	\$700	\$900
ROAD AND BRIDGE CONTINGENCY	\$4,000	\$4,000
LATERAL ROAD	\$3,805	\$3,805
EQUIPMENT CAPITAL EXPENSE	\$0	\$10,000
TOTAL	\$110,371	\$128,837

DONLEY COUNTY BUDGET

ROAD AND BRIDGE

PRECINCT 2	APPROVED	PROPOSED
	2021-2022	2022-2023
COMMISSIONER SALARY	\$15,545	\$18,425
LONGEVITY PAY	\$415	\$475
VEHICLE EXPENSE	\$6,000	\$6,000
EMPLOYMENT TAX @ 7.65%	\$1,680	\$1,905
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$1,342	\$1,245
HEALTH INSURANCE	\$11,448	\$10,322
ROAD HAND SALARY	\$29,838	\$33,147
LONGEVITY PAY	\$560	\$620
EMPLOYMENT TAX @ 7.65%	\$2,325	\$2,583
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$1,857	\$1,688
HEALTH INSURANCE	\$11,605	\$10,474
FUEL AND LUBE	\$15,000	\$21,000
MACHINERY REPAIR	\$4,500	\$4,500
MATERIAL AND SUPPLIES	\$8,000	\$8,000
UTILITIES	\$700	\$900
ROAD AND BRIDGE CONTINGENCY	\$4,000	\$4,000
LATERAL ROAD	\$3,805	\$3,805
EQUIPMENT CAPITAL EXPENSE	\$0	\$10,000
TOTAL	\$118,620	\$139,089

DONLEY COUNTY BUDGET

ROAD AND BRIDGE

PRECINCT 3	APPROVED	PROPOSED
	2021-2022	2022-2023
COMMISSIONER SALARY	\$15,545	\$18,425
LONGEVITY PAY	\$0	\$0
VEHICLE EXPENSE	\$6,000	\$6,000
EMPLOYMENT TAX @ 7.65%	\$1,648	\$1,869
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$1,316	\$1,221
HEALTH INSURANCE	\$11,448	\$10,322
ROAD HAND SALARY	\$29,838	\$33,147
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$2,283	\$2,536
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$1,823	\$1,657
HEALTH INSURANCE	\$11,605	\$10,474
FUEL AND LUBE	\$13,000	\$18,000
MACHINERY REPAIR	\$4,000	\$4,000
MATERIAL AND SUPPLIES	\$5,000	\$5,000
UTILITIES	\$800	\$900
ROAD AND BRIDGE CONTINGENCY	\$4,000	\$4,000
LATERAL ROAD	\$3,805	\$3,805
EQUIPMENT CAPITAL EXPENSE	\$0	\$10,000
COUNTY BARN IMPROVEMENTS	\$0	\$130,000
TOTAL	\$112,111	\$261,356

DONLEY COUNTY BUDGET

ROAD AND BRIDGE

PRECINCT 4	APPROVED 2021-2022	PROPOSED 2022-2023
COMMISSIONER SALARY	\$15,545	\$18,425
LONGEVITY PAY	\$655	\$715
VEHICLE EXPENSE	\$6,000	\$6,000
EMPLOYMENT TAX @ 7.65%	\$1,698	\$1,923
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$1,356	\$1,257
HEALTH INSURANCE	\$11,448	\$10,322
ROAD HAND SALARY	\$29,838	\$33,147
LONGEVITY PAY	\$995	\$0
EMPLOYMENT TAX @ 7.65%	\$2,359	\$2,536
RETIREMENT (@ 6.11% FY22, @5.00% FY23)	\$1,884	\$1,657
HEALTH INSURANCE	\$11,605	\$10,474
FUEL AND LUBE	\$9,000	\$9,000
MACHINERY REPAIR	\$5,250	\$5,250
MATERIAL AND SUPPLIES	\$9,500	\$9,500
UTILITIES	\$700	\$900
ROAD AND BRIDGE CONTINGENCY	\$4,000	\$4,000
LATERAL ROAD	\$3,805	\$3,805
EQUIPMENT CAPITAL EXPENSE	\$0	\$10,000
TOTAL	\$115,638	\$128,911

DONLEY COUNTY BUDGET

5 YEAR DEBT RATE PLAN

	2022-2023		2023-2024		2024-2025		2025-2026		2026-2027	
SHERIFF'S OFFICE VEHICLE LEASES (MAINTENANCE AND OPERATIONS)										
TAHOE (WC)	YR 6	\$0	YR 7		YR 8		YR 9		YR 10	
TAHOE (JL)	YR 6	\$0	YR 7		YR 8		YR 9		YR 10	
TAHOE (BS)	YR 5	\$0	YR 6		YR 7		YR 8		YR 9	
TAHOE (BB)	YR 4/4	\$0	YR 5	\$1	YR 6		YR 7		YR 8	
PICKUP (SM)	YR 3/4	\$0	YR 4/4	\$7,179	YR 5		YR 6		YR 7	
TAHOE (HWY SAF)	YR 2/4	\$0	YR 3/4	\$15,950	YR 4/4	\$15,950	YR 5	\$1	YR 6	\$0
TAHOE (SPARE)		\$0		\$0		\$0		\$0		\$0
SO LEASES M&O		\$0		\$23,130		\$15,950		\$1		\$0
PRECINCT EQUIPMENT (DEBT FUND)										
MG PCT 1	YR 6		NEW	\$0	YR 2/5	\$0	YR 3/5	\$0	YR 4/5	\$0
MG PCT 2	YR 2/5	\$25,850	YR 3/5	\$25,850	YR 4/5	\$25,850	YR 5/5	\$25,850	YR 6	\$0
MG PCT 3	YR 3/5	\$43,326	YR 4/5	\$43,326	YR 5/5	\$43,326	YR 6	\$0	NEW	\$0
MG PCT 4	YR 5/5	\$0	YR 6	\$0	NEW	\$0	YR 2/5		YR 3/5	
PCT EQUIPMENT	YR 1/3	\$12,807	YR 2/3	\$12,807	YR 3/3	\$12,807		\$0		\$0
TOTAL PCTS		\$81,983		\$81,983		\$81,983		\$25,850		\$0
SHERIFF'S OFFICE VEHICLE LEASE (DEBT FUND)										
TAHOE (WC)	YR 6	\$0	YR 7	\$0	YR 8	\$0	YR 9	\$0	YR 10	\$0
TAHOE (JL)	YR 6	\$0	YR 7	\$0	YR 8	\$0	YR 9	\$0	YR 10	\$0
TAHOE (BS)	YR 5	\$0	YR 6	\$0	YR 7	\$0	YR 8	\$0	YR 9	\$0
TAHOE (BB)	YR 4/4	\$15,542	YR 5	\$0	YR 6	\$0	YR 7	\$0	YR 8	\$0
PICKUP (SM)	YR 3/4	\$7,179	YR 4/4	\$0	YR 5	\$0	YR 6	\$0	YR 7	\$0
TAHOE (HWY SAF)	YR 2/4	\$15,950	YR 3/4	\$0	YR 4/4	\$0	YR 5	\$0	YR 6	\$0
SO LEASES DEBT		\$38,671		\$0		\$0		\$0		\$0
TOTAL DEBT FUND		\$120,654		\$81,983		\$81,983		\$25,850		\$0

DONLEY COUNTY BUDGET

	APPROVED 2021-2022	PROPOSED 2022-2023
SALARY, ALLOWANCES, BENEFITS		
TOTAL SALARY AND BENEFITS	\$1,094,262	\$1,224,810
TOTAL STATE SUPPLEMENTS	\$53,200	\$53,200
TOTAL TAX WITHHOLDING @ 7.65%	\$87,781	\$97,768
TOTAL RET (6.11% FY22)(5.00% FY23)	\$70,110	\$63,901
HEALTH INSURANCE	\$376,091	\$333,192
TOTAL	\$1,681,444	\$1,772,870

* CEA not captured by retirement

THIS PAGE FOR INFORMATION PURPOSES ONLY

FY 23: \$2414 added to salary each current EO and employee for insurance costs
FY 23 Insurance cost is \$12,888 per employee (total of \$408,026)

DONLEY COUNTY BUDGET

ARPA FUND (SUPPLEMENTAL BUDGET) LGC 111.0106 LGC 111.011	APPROVED 2021-2022	PROPOSED 2022-2023
ARPA REVENUES (SLFRF)		
FY 21	\$318,356	
FY 22		\$318,356
TOTAL REVENUE (FY21+FY22)		\$636,712
APPROVED EXPENSES (TO BE DETERMINED)	\$0	
Government Services		\$636,712
TOTAL (REVENUES MINUS EXPENSES)	\$318,356	\$0

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Donley County Special

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

2021 Taxable Value		Appraisal Value
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 320,088,271
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 27,207,253
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 292,881,018
4.	2021 total adopted tax rate.	\$ 0.110008 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ⁴	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(1-4)

² Tex. Tax Code § 26.012(1-4)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	Description	Amount/Fair
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 292,881,018
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepart, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 43,371 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 93,211 C. Value loss. Add A and B. ⁶	\$ 136,582
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value:..... \$ 0 B. 2022 productivity or special appraised value:..... - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 136,582
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 292,744,436
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 322,018
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁸	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ⁹	\$ 322,018
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of value 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. ¹⁰ A. Certified values:..... \$ 334,941,653 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹¹ - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 334,941,653

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(13)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.03(c)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.032(13)
¹¹ Tex. Tax Code § 26.012, 26.04(c-2)
¹² Tex. Tax Code § 26.03(c)

2022 Tax Rate Calculation Worksheet - Taxing Units Other Than School District or Water District

19.	Total value of properties under protest or not included on certified appraisal roll.	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.	0
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market appraised or taxable value (as appraised). Enter the total value of property not on the certified roll.	+ \$	0
	C. Total value under protest or not certified. Add A and B.		0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homessteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step.		28,177,474
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20.		306,770,179
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed.		0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022.		1,492,411
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.		1,492,411
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.		305,277,768
26.	2022 NMR tax rate. Divide Line 17 by Line 25 and multiply by \$100.		0.105483/5100
27.	COUNTIES ONLY. Add together the NMR tax rates for each type of tax the county levies. The total is the 2022 county NMR tax rate.		D.210966/5100

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 Rates: 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 NMR tax rate to be higher than the voter approval tax rate.

28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$	0.110000/5100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$	292,881,018

For additional copies, visit comptroller.texas.gov/taxes/property-tax

Page 3

Total Appraised Taxable Value		Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 322,169
31.	Adjusted 2021 levy for calculating NNR M&O rate. <ul style="list-style-type: none"> A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 0 B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0 E. Add Line 30 to 31D. \$ 322,169 	
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 305,277,768
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$.105533 /\$100
34.	Rate adjustment for state criminal justice mandate. ²¹ <ul style="list-style-type: none"> A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. + \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0/\$100 	
35.	Rate adjustment for indigent health care expenditures. ²² <ul style="list-style-type: none"> A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0 B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. + \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0/\$100 	

²¹ [Reserved for expansion]

²² Tex. Tax Code § 26.044

²³ Tex. Tax Code § 26.041

Line	Description	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ _____ 0/\$100</p>	
37.	<p>Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If applicable, if not applicable, enter 0. \$ _____ 0/\$100</p>	
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.044 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ _____ 0/\$100</p>	
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ 0.105533 /\$100</p>
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39. \$ 0.105533 /\$100</p>	
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ 0.109226 /\$100</p>

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

Line	Description	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²² If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ _____ /\$100</p>
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²³</p> <p>Enter debt amount \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt: Subtract B, C and D from A.</p>	<p>\$ _____ 0</p>
43.	<p>Certified 2021 excess debt collections. Enter the amount certified by the collector.²⁴</p>	<p>\$ _____ 0</p>
44.	<p>Adjusted 2022 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ _____ 0</p>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.²⁵ 0%</p> <p>B. Enter the 2021 actual collection rate: 0%</p> <p>C. Enter the 2020 actual collection rate: 0%</p> <p>D. Enter the 2019 actual collection rate: 0%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.²⁶</p>	<p>0%</p>
46.	<p>2022 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ _____ 0</p>
47.	<p>2022 total taxable value. Enter the amount on Line 2T of the <i>No-New-Revenue Tax Rate Worksheet</i></p>	<p>\$ 306,770,179</p>
48.	<p>2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ _____ /\$100</p>
49.	<p>2022 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.109226 /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ _____ /\$100</p>

²² Tex. Tax Code § 26.042(6)
²³ Tex. Tax Code § 26.012(E)
²⁴ Tex. Tax Code § 26.012(10) and 26.04(b)
²⁵ Tex. Tax Code § 26.04(b)
²⁶ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Voter-Approval Tax Rate Worksheet		Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.218452 /\$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.

Additional Sales Tax Worksheet		Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 306,770,179
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ²⁵ Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$ 0.210966 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.210966 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ²⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.218452 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.218452 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustments 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.

Voter-Approval Tax Rate Adjustments for Pollution Control Worksheet		Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 306,770,179
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.218452 /\$100

²² Tex. Tax Code § 26.041(d)
²³ Tex. Tax Code § 26.041(f)
²⁴ Tex. Tax Code § 26.041(d)
²⁵ Tex. Tax Code § 26.041(c)
²⁶ Tex. Tax Code § 26.043(d)
²⁷ Tex. Tax Code § 26.043(f)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line 049 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.218452 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$ 0.211066 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 306,770,179
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.162988 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ _____ 0 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.374054 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(a)
⁴⁵ Tex. Tax Code § 26.043(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Amounts Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.220000 /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁹ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.220000 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 292,744,436
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 644,037
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 305,277,768
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.218452 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.210966 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.218452 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49; Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>49</u>	
De minimis rate.	\$ 0.374054 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Paula Lowrie
Printed Name of Taxing Unit Representative

sign here → Paula Lowrie
Taxing Unit Representative

8-5-22
Date

⁴⁹ Tex. Tax Code §26.042(c)
⁵⁰ Tex. Tax Code §26.042(b)
⁵¹ Tex. Tax Code §§ 26.04(c-2) and (d-2)