

Donley County

Fiscal Year 2025-2026

Budget Cover Page

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AUG 11 2025

CLERK COUNTY COURT, DONLEY COUNTY, TEXAS

BY *Shirley D. Dyer* Deputy

This budget will raise more revenue from property taxes than last year's budget by an amount of \$80,163, which is a 3.92 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 \$20,747.00.

The members of the governing body voted on the budget as follows:

FOR: Judge Howard

Del Essray

Greg Wooten

Dan Sawyer

Daniel Ford

AGAINST: NONE

PRESENT: ALL

ABSENT: NONE

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.5588672/100	\$0.5839820/100
No-New-Revenue Tax Rate:	\$0.5417750/100	\$0.5655413/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.4959576/100	\$0.5153343/100
Voter-Approval Tax Rate:	\$0.5591530/100	\$0.5842920/100
Debt Rate:	\$0.0455512/100	\$0.0506820/100

Total debt obligation for Donley County secured by property taxes:
\$173,331



DONLEY COUNTY BUDGET

FY 26

OCT 2025 – SEPT 2026

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DONLEY COUNTY BUDGET

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DONLEY COUNTY BUDGET

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DONLEY COUNTY BUDGET

GENERAL REVENUES (M&O)	AMENDED	PROPOSED
	2024-2025	2025-2026
AD VALOREM (M&O) LEVY @ 95%	\$1,538,766	\$1,611,668
DELINQUENT TAX	\$20,000	\$20,000
VEHICLE REGISTRATION	\$170,000	\$170,000
TAX ASSESSOR AUTO SALES TAX	\$7,500	\$7,500
CITY LAW ENFORCEMENT (FY26 YR 2/5, 2% an	\$170,000	\$173,400
INTEREST	\$125,000	\$150,000
MISCELLANEOUS	\$15,000	\$15,000
COUNTY COURT	\$50,000	\$50,000
DISTRICT COURT	\$40,000	\$40,000
SHERIFF	\$10,000	\$10,000
JUSTICE OF THE PEACE PRECINCTS 1&2	\$175,000	\$175,000
JUSTICE OF THE PEACE PRECINCTS 3&4	\$175,000	\$175,000
INDIGENT DEFENSE GRANT (FORMULA GRANT)	\$16,633	\$16,633
ALCOHOL TAX	\$500	\$500
CLERK RECORDS ARCHIVE FEE	\$9,600	\$9,600
COUNTY JUDGE STATE SUPPLEMENT	\$25,200	\$37,800
COUNTY ATTORNEY STATE SUPPLEMENT	\$28,000	\$35,000
HEALTH INSURANCE REBATE	\$0	\$0
PILOT FUNDS (FY 26 YEAR 9/10)	\$200,000	\$200,000
PROJECTED CARRYOVER PRIOR YEAR	\$295,000	\$295,000
TRANSFER FROM RESERVES	\$80,000	\$205,000
TRANSFER FROM COURTHOUSE PRESERVATI	\$410,000	\$0
JP TECH FUND	\$5,000	\$5,000
COURT SECURITY FUND	\$2,500	\$2,500
JP TAF FUND	\$5,000	\$5,000
JP SECURITY FUND	\$1,000	\$1,000
RURAL SHERIFF OFFICE GRANT (see supp)	\$250,000	\$250,000
COUNTY ASSISTANCE DISTRICTS (see supp)	\$15,000	\$22,000
JAG GRANT (see supplemental budget)	\$75,930	\$70,398
FEMA GRANT (see supplemental budget)	\$0	\$0
THC GRANT (see supplemental budget)	\$0	\$0
RURAL PROSECUTOR GRANT (see supp. budget)	\$0	\$0
TOTAL GENERAL REVENUES (M&O)	\$3,915,629	\$3,752,999
LESS TOTAL DISBURSEMENTS (M&O)	\$3,537,815	\$3,741,421
PROJECTED BALANCE (M&O)	\$377,814	\$11,578

DONLEY COUNTY BUDGET

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DONLEY COUNTY BUDGET

DISBURSEMENTS SUMMARY	AMENDED	PROPOSED
	2024-2025	2025-2026
MAINTENANCE & OPERATIONS SUMMARY		
OFFICES	\$877,375	\$924,408
BUILDING OPERATIONS	\$111,825	\$105,783
GENERAL GOVERNMENT	\$1,140,667	\$1,293,431
JUDICIAL	\$113,391	\$113,730
JAIL & SHERIFF'S OFFICE	\$1,080,548	\$1,088,622
HIGHWAY SAFETY	\$214,010	\$215,447
TOTAL MAINTENANCE & OPERATIONS	\$3,537,815	\$3,741,421
ROAD AND BRIDGE SUMMARY		
PRECINCT 1	\$135,380	\$153,287
PRECINCT 2	\$143,633	\$163,416
PRECINCT 3	\$138,634	\$158,587
PRECINCT 4	\$136,322	\$156,039
TOTAL ROAD AND BRIDGE	\$553,969	\$631,329
DEBT RATE (I&S) FUND	\$174,587	\$171,564
TOTAL COMBINED DISBURSEMENTS	\$4,266,371	\$4,544,314

DONLEY COUNTY BUDGET

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DONLEY COUNTY BUDGET

COUNTY DISTRICT CLERK	AMENDED	PROPOSED
	2024-2025	2025-2026
COUNTY DISTRICT CLERK SALARY	\$40,983	\$41,803
LONGEVITY PAY	\$965	\$1,025
EMPLOYMENT TAX @ 7.65%	\$3,209	\$3,276
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,959	\$1,859
HEALTH INSURANCE	\$11,614	\$12,546
DEPUTY (1) SALARY	\$32,739	\$33,721
LONGEVITY PAY	\$1,155	\$1,215
EMPLOYMENT TAX @ 7.65%	\$2,593	\$2,673
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,583	\$1,516
HEALTH INSURANCE	\$11,835	\$12,768
DEPUTY (2) SALARY	\$32,739	\$33,721
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$2,505	\$2,580
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,529	\$1,463
HEALTH INSURANCE	\$11,835	\$12,768
OFFICE SUPPLIES	\$4,000	\$4,000
TELEPHONE	\$0	\$0
COPIER LEASE	\$2,000	\$2,000
TRAVEL - MEETINGS	\$300	\$300
TOTAL	\$163,542	\$169,234

DONLEY COUNTY BUDGET

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DONLEY COUNTY BUDGET

COUNTY JUDGE	AMENDED	PROPOSED
	2024-2025	2025-2026
COUNTY JUDGE SALARY	\$47,881	\$47,881
LONGEVITY PAY	\$595	\$655
COUNTY JUDGE STATE SUPPLEMENT	\$25,200	\$37,800
VEHICLE EXPENSE	\$0	\$0
JUVENILE EXPENSE	\$723	\$723
EMPLOYMENT TAX @ 7.65%	\$5,692	\$6,660
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$3,474	\$3,778
HEALTH INSURANCE	\$11,614	\$12,546
SECRETARY SALARY	\$32,739	\$33,721
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$2,505	\$2,580
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,529	\$1,463
HEALTH INSURANCE	\$11,835	\$12,768
OFFICE SUPPLIES	\$1,500	\$1,500
TELEPHONE	\$0	\$0
MANDATORY JUDICIAL EDUCATION	\$2,500	\$2,500
COUNTY JUDGE CONTINGENCY	\$3,500	\$3,500
TOTAL	\$151,286	\$168,076

DONLEY COUNTY BUDGET

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DONLEY COUNTY BUDGET

COMMISSIONERS COURT	AMENDED	PROPOSED
	2024-2025	2025-2026
COMMISSIONER PRECINCT 1		
SALARY	\$0	\$0
LONGEVITY PAY	\$0	\$0
VEHICLE EXPENSE	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$0	\$0
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$0	\$0
HEALTH INSURANCE	\$0	\$0
COMMISSIONER PRECINCT 2		
SALARY	\$0	\$0
LONGEVITY PAY	\$0	\$0
VEHICLE EXPENSE	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$0	\$0
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$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 (@4.67% FY25, @4.34% FY26)	\$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 (@4.67% FY25, @4.34% FY26)	\$0	\$0
HEALTH INSURANCE	\$0	\$0
TOTAL	\$0	\$0

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DONLEY COUNTY BUDGET

GENERAL GOVERNMENT	AMENDED	PROPOSED
	2024-2025	2025-2026
LANDFILL FEES	\$35,000	\$35,000
LANDFILL OPERATOR SALARY	\$21,502	\$22,147
LANDFILL OPERATOR LONGEVITY PAY	\$0	\$0
LANDFILL OPERATOR EMPLOYMENT TAX	\$1,645	\$1,694
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,004	\$1,034
GENERAL OFFICE SUPPLIES	\$1,000	\$1,000
POSTAGE	\$7,000	\$7,000
PRINTER LEASE	\$1,400	\$1,800
INSURANCE AND BONDS	\$75,500	\$101,500
GENERAL GOVERNMENT CONTINGENCY	\$60,000	\$60,000
REGIONAL PUBLIC DEFENDER (CAPITAL DEFENSE)	\$4,647	\$4,647
INDIGENT ATTORNEY FEES	\$45,000	\$45,000
CPS ATTORNEY FEES	\$30,000	\$30,000
EMERGENCY JUDICIAL DETENTION	\$5,000	\$5,000
LAW LIBRARY	\$3,000	\$3,000
INDIGENT BURIAL	\$6,000	\$6,000
SEXUAL ASSAULT EXAMS	\$1,000	\$1,000
WORKERS COMPENSATION INSURANCE	\$18,000	\$18,000
UNEMPLOYMENT INSURANCE	\$2,000	\$2,000
EMERGENCY MEDICAL (AIR-EVAC)	\$2,475	\$2,475
EMERGENCY MANAGEMENT (+ FY25 FEMA MATCH)	\$95,000	\$95,000
RURAL FIRES	\$33,000	\$40,000
ELECTION COSTS	\$9,500	\$12,500
AUTOPSY FEES	\$20,000	\$20,000
AUDIT FEES	\$23,000	\$24,000
COURT CONTINGENCY	\$57,500	\$57,500
COMPUTERS AND SOFTWARE	\$75,000	\$75,000
IT SUPPORT SERVICES	\$45,000	\$50,000
COUNTY DUES	\$4,500	\$4,500
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	\$50,000	\$100,000
DAM MAINTENANCE	\$3,000	\$3,000
LEGISLATIVE AND ADMINISTRATIVE	\$0	\$0
DONLEY COUNTY APPRAISAL DISTRICT	\$107,242	\$109,863
TELEPHONE, INTERNET, FAX	\$36,000	\$36,000
LEGAL FEES	\$20,000	\$10,000

DONLEY COUNTY BUDGET

GENERAL GOVERNMENT (CONTINUED)	2024-2025	2025-2026
GENERAL WELFARE		
CLARENDON SENIOR CITIZENS (125/day)	\$1,000	\$1,000
HEDLEY SENIOR CITIZENS (25/day)	\$500	\$500
HIGH PLAINS FOOD BANK	\$500	\$500
DONLEY COUNTY FOOD BANK	\$500	\$500
PANHANDLE COMMUNITY SERVICES	\$2,000	\$2,000
CHILD WELFARE BOARD	\$500	\$500
CHRIST'S KIDS	\$500	\$500
TRALEE CRISIS CENTER	\$1,000	\$1,000
TPMHR / TPC	\$500	\$500
GOODNIGHT COOKOFF (MUSEUM)	\$500	\$500
BURTON MEMORIAL LIBRARY	\$38,500	\$38,500
TEXAS PLAINS TRAIL	\$600	\$600
COURT SECURITY	\$10,000	\$10,000
JP TAF FUND	\$5,000	\$5,000
JP SECURITY	\$1,000	\$1,000
JP TECHNOLOGY	\$5,000	\$5,000
CONTRIBUTION TO CAPITAL RESERVE FUND	\$0	\$0
TRANSFER TO ROAD AND BRIDGE	\$50,000	\$115,000
CAPITAL MURDER TRIAL EXPENSE	\$50,000	\$50,000
CENSUS REDISTRICTING (FY21, FY22, FY23)	\$0	\$0
CLERK RECORDS ARCHIVE	\$9,600	\$9,600
CITY COUNTY AIRPORT ZONING BOARD	\$0	\$0
ROAD AND BRIDGE SPECIAL PROJECT		
ROADHAND SALARY	\$35,848	\$36,923
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$2,742	\$2,825
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,674	\$1,602
HEALTH INSURANCE	\$11,835	\$12,768
TOTAL GENERAL GOVERNMENT	\$1,140,667	\$1,293,431

DONLEY COUNTY BUDGET

DISTRICT AND JUVENILE COURT	AMENDED	PROPOSED
	2024-2025	2025-2026
COURT REPORTER SALARY	\$14,262	\$14,262
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$1,091	\$1,091
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$719	\$619
HEALTH INSURANCE	\$2,263	\$2,263
COURT REPORTER EXPENSES	\$5,500	\$5,500
COURT COORDINATOR SALARY	\$9,716	\$10,007
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$743	\$766
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$490	\$434
HEALTH INSURANCE	\$2,263	\$2,263
DISTRICT ATTORNEY SECRETARY SALARY	\$5,952	\$6,131
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$455	\$469
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$278	\$266
HEALTH INSURANCE	\$2,122	\$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	\$12,800	\$12,800
JUVENILE PROBATION VEHICLE LEASE	\$2,000	\$2,000
DA OFFICE SALARY SUPPORT	\$0	\$0
DISTRICT COURT		
GRAND JURY	\$2,000	\$2,000
PETIT JURY	\$4,000	\$4,000
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
MILEAGE AND PER DIEM DISTRICT COURT	\$0	\$0
TOTAL	\$113,391	\$113,730

DONLEY COUNTY BUDGET

SHERIFF'S OFFICE	AMENDED	PROPOSED
	2024-2025	2025-2026
SHERIFF SALARY	\$75,000	\$75,000
LONGEVITY PAY	\$1,500	\$1,500
EMPLOYMENT TAX @ 7.65%	\$5,852	\$5,852
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$3,573	\$3,320
HEALTH INSURANCE	\$11,614	\$12,546
CHIEF DEPUTY SALARY (DEPUTY + 1000)	\$60,000	\$60,000
LONGEVITY PAY	\$850	\$910
EMPLOYMENT TAX @ 7.65%	\$4,655	\$4,660
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$2,842	\$2,643
HEALTH INSURANCE	\$11,835	\$12,768
DEPUTY (2) SALARY	\$60,000	\$60,000
LONGEVITY PAY	\$0	\$310
EMPLOYMENT TAX @ 7.65%	\$4,590	\$4,614
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$2,802	\$2,617
HEALTH INSURANCE	\$11,835	\$12,768
DEPUTY (3) SALARY	\$60,000	\$60,000
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$4,590	\$4,590
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$2,802	\$2,604
HEALTH INSURANCE	\$11,835	\$12,768
DEPUTY (4) SALARY	\$60,000	\$60,000
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$4,590	\$4,590
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$2,802	\$2,604
HEALTH INSURANCE	\$11,835	\$12,768
SUBTOTAL SHERIFF OFFICE SALARY / BENEFIT	\$415,402	\$419,433
DEPUTY OVERTIME	\$6,000	\$6,000
DISCRETIONARY SIGNING BONUS	\$1,000	\$1,000
VEHICLE LEASE / PURCHASE EXPENSE	\$86,498	\$86,498
VEHICLE OPERATION	\$56,000	\$56,000
TELEPHONE	\$5,800	\$5,800
OFFICE SUPPLIES	\$4,000	\$4,000
SHERIFF ASSOCIATION DUES	\$575	\$575
RADIO EXPENSE	\$2,500	\$2,500
RADIO UPGRADE	\$1,200	\$1,200
SHERIFF OFFICE CONTINGENCY	\$6,000	\$6,000
SHERIFF OFFICE / JAIL RENOVATIONS	\$30,000	\$30,000
DEPUTY TRAINING STIPEND	\$0	\$0
RESERVE DEPUTY SALARY	\$2,500	\$2,500
DEPUTY HOLIDAY PAY (with added tax/ret)	\$11,640	\$11,640
DEPUTY VACATION PAY	\$0	
TOTAL SHERIFF'S OFFICE	\$629,115	\$633,146

Deputy \$26.99 per hour [\$40.49 overtime]
 Chief Deputy \$XXXX [\$XXXX overtime]
 CANNOT use SB 22 for overtime

2223 HR per Year
 Deputy Holiday Pay \$215 X 12 = \$2591 (Chief \$XXXX)
 must add tax and ret @ 12.32% = \$2910 (\$XXXX)

DONLEY COUNTY BUDGET

JAIL	AMENDED	PROPOSED
	2024-2025	2025-2026
JAIL ADMINISTRATOR SALARY (JAILER + 1200)	\$46,200	\$46,200
LONGEVITY PAY	\$1,500	\$1,500
EMPLOYMENT TAX @7.65%	\$3,649	\$3,649
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$2,228	\$2,070
HEALTH INSURANCE	\$11,835	\$12,768
JAILER - DISPATCHER (1) SALARY	\$45,000	\$45,000
LONGEVITY PAY	\$1,065	\$1,125
EMPLOYMENT TAX @7.65%	\$3,524	\$3,529
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$2,151	\$2,002
HEALTH INSURANCE	\$11,835	\$12,768
JAILER - DISPATCHER (2) SALARY	\$45,000	\$45,000
LONGEVITY PAY	\$420	\$480
EMPLOYMENT TAX @7.65%	\$3,475	\$3,479
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$2,121	\$1,974
HEALTH INSURANCE	\$11,835	\$12,768
JAILER - DISPATCHER (3) SALARY	\$45,000	\$45,000
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @7.65%	\$3,443	\$3,443
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$2,102	\$1,953
HEALTH INSURANCE	\$11,835	\$12,768
JAILER - DISPATCHER (4) SALARY	\$45,000	\$45,000
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @7.65%	\$3,443	\$3,443
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$2,102	\$1,953
HEALTH INSURANCE	\$11,835	\$12,768
SUBTOTAL JAIL SALARY / BENEFITS	\$316,596	\$320,639
DISPATCHER OVERTIME	\$12,000	\$12,000
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 (with added tax/ret)	\$10,948	\$10,948
DISPATCHER VACATION PAY		
TOTAL JAIL	\$451,434	\$455,477
TOTAL SHERIFF'S OFFICE	\$629,115	\$633,146
TOTAL JAIL AND SHERIFF'S OFFICE	\$1,080,548	\$1,088,622

2223 HR per Year

Jailer Dispatcher \$20.24 per hour [\$30.36 overtime]

CANNOT use SB 22 for overtime

Jailer / Dispatcher Holiday Pay \$162 X 12 holidays = \$1943
must add withholding tax and retirement @ 12.32% = \$2182

DONLEY COUNTY BUDGET

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PRECINCT 1	AMENDED	PROPOSED
	2024-2025	2025-2026
COMMISSIONER SALARY	\$18,978	\$18,978
LONGEVITY PAY	\$955	\$0
VEHICLE EXPENSE	\$6,000	\$6,000
EMPLOYMENT TAX @ 7.65%	\$1,984	\$1,911
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,211	\$1,084
HEALTH INSURANCE	\$11,614	\$12,546
ROAD HAND SALARY	\$35,848	\$36,923
LONGEVITY PAY	\$600	\$0
EMPLOYMENT TAX @ 7.65%	\$2,788	\$2,825
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,702	\$1,602
HEALTH INSURANCE	\$11,835	\$12,768
FUEL AND LUBE	\$14,000	\$14,000
MACHINERY REPAIR	\$4,000	\$4,000
MATERIAL AND SUPPLIES	\$5,000	\$5,000
UTILITIES	\$1,200	\$1,200
ROAD AND BRIDGE CONTINGENCY	\$6,200	\$6,200
LATERAL ROAD	\$3,465	\$3,250
EQUIPMENT CAPITAL EXPENSE	\$8,000	\$25,000
TOTAL	\$135,380	\$153,287

PRECINCT 2	AMENDED	PROPOSED
	2024-2025	2025-2026
COMMISSIONER SALARY	\$18,978	\$18,978
LONGEVITY PAY	\$595	\$655
VEHICLE EXPENSE	\$6,000	\$6,000
EMPLOYMENT TAX @ 7.65%	\$1,956	\$1,961
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,194	\$1,112
HEALTH INSURANCE	\$11,614	\$12,546
ROAD HAND SALARY	\$35,848	\$36,923
LONGEVITY PAY	\$740	\$800
EMPLOYMENT TAX @ 7.65%	\$2,799	\$2,886
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,709	\$1,637
HEALTH INSURANCE	\$11,835	\$12,768
FUEL AND LUBE	\$19,000	\$19,000
MACHINERY REPAIR	\$4,500	\$4,500
MATERIAL AND SUPPLIES	\$8,000	\$8,000
UTILITIES	\$1,200	\$1,200
ROAD AND BRIDGE CONTINGENCY	\$6,200	\$6,200
LATERAL ROAD	\$3,465	\$3,250
EQUIPMENT CAPITAL EXPENSE	\$8,000	\$25,000
TOTAL	\$143,633	\$163,416

DONLEY COUNTY BUDGET

ROAD AND BRIDGE

PRECINCT 3	AMENDED	PROPOSED
	2024-2025	2025-2026
COMMISSIONER SALARY	\$18,978	\$18,978
LONGEVITY PAY	\$0	\$0
VEHICLE EXPENSE	\$6,000	\$6,000
EMPLOYMENT TAX @ 7.65%	\$1,911	\$1,911
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,166	\$1,084
HEALTH INSURANCE	\$11,614	\$12,546
ROAD HAND SALARY	\$35,848	\$36,923
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$2,742	\$2,825
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,674	\$1,602
HEALTH INSURANCE	\$11,835	\$12,768
FUEL AND LUBE	\$19,000	\$19,000
MACHINERY REPAIR	\$4,000	\$4,000
MATERIAL AND SUPPLIES	\$5,000	\$5,000
UTILITIES	\$1,200	\$1,500
ROAD AND BRIDGE CONTINGENCY	\$6,200	\$6,200
LATERAL ROAD	\$3,465	\$3,250
EQUIPMENT CAPITAL EXPENSE	\$8,000	\$25,000
COUNTY BARN IMPROVEMENTS	\$0	\$0
TOTAL	\$138,634	\$158,587

DONLEY COUNTY BUDGET

ROAD AND BRIDGE

PRECINCT 4	AMENDED	PROPOSED
	2024-2025	2025-2026
COMMISSIONER SALARY	\$18,978	\$18,978
LONGEVITY PAY	\$835	\$895
VEHICLE EXPENSE	\$6,000	\$6,000
EMPLOYMENT TAX @ 7.65%	\$1,975	\$1,979
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,205	\$1,123
HEALTH INSURANCE	\$11,614	\$12,546
ROAD HAND SALARY	\$35,848	\$36,923
LONGEVITY PAY	\$0	\$0
EMPLOYMENT TAX @ 7.65%	\$2,742	\$2,825
RETIREMENT (@4.67% FY25, @4.34% FY26)	\$1,674	\$1,602
HEALTH INSURANCE	\$11,835	\$12,768
FUEL AND LUBE	\$10,000	\$10,000
MACHINERY REPAIR	\$5,250	\$5,250
MATERIAL AND SUPPLIES	\$9,500	\$9,500
UTILITIES	\$1,200	\$1,200
ROAD AND BRIDGE CONTINGENCY	\$6,200	\$6,200
LATERAL ROAD	\$3,465	\$3,250
EQUIPMENT CAPITAL EXPENSE	\$8,000	\$25,000
TOTAL	\$136,322	\$156,039

DONLEY COUNTY BUDGET

5 Year Plan	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030							
SHERIFF'S OFFICE / HIGHWAY SAFETY VEHICLE LEASES (MAINTENANCE AND OPERATIONS)												
TAHOE (BB)	YR 1/4	\$21,059	YR 2/4	\$21,059	YR 3/4	\$21,059	YR 4/4	\$21,059	YR 5	\$1	YR 6	\$0
PICKUP (JL)	YR 2/4	\$8,585	YR 3/4	\$8,585	YR 4/4	\$8,585	YR 5	\$8,585	YR 6	\$1	YR 6	\$0
PICKUP (WC)	YR 2/4	\$9,630	YR 3/4	\$9,630	YR 4/4	\$9,630	YR 5	\$9,630	YR 6	\$1	YR 6	\$0
PICKUP (SM)	YR 2/4	\$8,949	YR 3/4	\$8,949	YR 4/4	\$8,949	YR 5	\$8,949	YR 6	\$1	YR 6	\$0
TAHOE (BR)	2022	\$0	2022	\$0	2022	\$0	2022	\$0	2022	\$0	2022	\$0
TAHOE (KH)	2020	\$0	2017	\$0	2017	\$0	2017	\$0	2017	\$0	2017	\$0
TAHOE (SPARE)	2019	\$0	2019	\$0	2019	\$0	2019	\$0	2019	\$0	2019	\$0
TAHOE (HWY SAF)	YR 2/4	\$8,499	YR 3/4	\$8,499	YR 4/4	\$8,499	YR 5	\$8,499	YR 6	\$1	YR 6	\$0
TAHOE (HWY SAF)	YR 2/4	\$8,499	YR 3/4	\$8,499	YR 4/4	\$8,499	YR 5	\$8,499	YR 6	\$1	YR 6	\$0
SO/HS LEASE (M&O)		\$65,221		\$65,221		\$65,221		\$65,221		\$21,064		\$0
PRECINCT EQUIPMENT (DEBT FUND)												
MG PCT 1	YR 3/5	\$73,737	YR 4/5	\$73,737	YR 5/5	\$73,737	YR 6	\$73,737	YR 7	\$0	YR 7	\$0
MG PCT 2	YR 5/5	\$22,827	YR 6	\$0	NEW	\$0	YR	\$0	YR	\$0	YR	\$0
MG PCT 3	YR 6	\$0	NEW	\$0	YR	\$0	YR	\$0	YR	\$0	YR	\$0
MG PCT 4	NEW	\$0	YR	\$0	YR	\$0	YR	\$0	YR	\$0	YR	\$0
PCT EQUIPMENT	YR 2/5	\$75,000	YR 3/5	\$46,999	YR 4/5	\$46,999	YR 5/5	\$46,999		\$46,999		\$0
TOTAL PCTS		\$171,564		\$120,736		\$120,736		\$120,736		\$46,999		\$0
SHERIFF'S OFFICE VEHICLE LEASE (DEBT FUND)												
TAHOE (BB)	2023	\$0	YR	\$0	YR	\$0	YR	\$0	YR	\$0		\$0
PICKUP (JL)	2024	\$0	YR	\$0	YR	\$0	YR	\$0	YR	\$0		\$0
PICKUP (WC)	2024	\$0	YR	\$0	YR	\$0	YR	\$0	YR	\$0		\$0
PICKUP (SM)	2024	\$0	YR	\$0	YR	\$0	YR	\$0	YR	\$0		\$0
TAHOE (BR)	2022	\$0	YR	\$0	YR	\$0	YR	\$0	YR	\$0		\$0
TAHOE (KH)	2020	\$0	YR	\$0	YR	\$0	YR	\$0	YR	\$0		\$0
TAHOE (HWY SAF)	2024	\$0	YR	\$0	YR	\$0	YR	\$0	YR	\$0		\$0
TAHOE (HWY SAF)	2024	\$0	YR	\$0	YR	\$0	YR	\$0	YR	\$0		\$0
SO LEASES DEBT		\$0		\$0		\$0		\$0		\$0		\$0
TOTAL DEBT FUND		\$171,564		\$120,736		\$120,736		\$120,736		\$46,999		\$0

DONLEY COUNTY BUDGET

[illegible]

DONLEY COUNTY BUDGET

<u>Salary and Benefit Totals</u>	AMENDED 2024-2025	PROPOSED 2025-2026
TOTAL COUNTY PAID SALARY	\$1,487,189	\$1,505,099
LONGEVITY PAY	\$17,655	\$17,920
VEHICLE EXPENSE (Precincts)	\$24,000	\$24,000
TOTAL STATE PAID SALARY	\$53,200	\$72,800
TOTAL TAX WITHHOLDING @ 7.65%	\$121,026	\$123,916
TOTAL RET (@4.67 FY25,@4.34 FY26)	\$73,881	\$70,300
HEALTH INSURANCE	\$406,165	\$443,980
TOTAL	\$2,183,117	\$2,258,015

THIS PAGE FOR INFORMATION PURPOSES ONLY

DONLEY COUNTY BUDGET

SB 22 RURAL SHERIFF GRANT
LGC 111.011 LGC 111.0106 LGC 111.0108

AMENDED
2024-2025

PROPOSED
2025-2026

REVENUES

RURAL SHERIFF GRANT

\$250,000

\$250,000

EXPENSES

PERSONNEL EXPENSES

\$163,502

\$163,502

VEHICLE EXPENSES

\$86,498

\$86,498

NET REVENUES MINUS EXPENSES

\$0

DONLEY COUNTY BUDGET

<u>COUNTY ASSISTANCE DISTRICTS</u>			AMENDED	PROPOSED
LGC 111.011	LGC 111.0106	LGC 111.0108	2024-2025	2025-2026
REVENUES				
CAD 1 (HOWARDWICK)			\$15,000	\$12,000
CAD 2 (UNINCORPORATED COUNTY)			\$0	\$10,000
EXPENSES				
SHERIFF'S OFFICE			\$15,000	\$22,000
NET	REVENUES MINUS EXPENSES		\$0	\$0

DONLEY COUNTY BUDGET

JUSTICE ASSISTANCE GRANT
LGC 111.011 LGC 111.0106 LGC 111.0108

AMENDED
2024-2025

PROPOSED
2025-2026

REVENUES

JAG GRANT (YEAR 1 - 100%)	(YR 2 - 80%)	\$75,930	\$70,398
COUNTY (YEAR 1 - 0%)	(YR 2 - 20%)	\$0	\$17,599

EXPENSES

PERSONNEL EXPENSES	\$58,768	\$87,997
RADAR	\$3,796	\$0
LPR LICENSE AND WARRANTY	\$13,366	\$0

NET	REVENUES MINUS EXPENSES	\$0
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DONLEY COUNTY BUDGET

<u>FEMA HAZARD MITIGATION GRANT</u>	AMENDED	PROPOSED
LGC 111.011 LGC 111.0106 LGC 111.0108	2024-2025	2025-2026

REVENUES

FEMA	\$757,437
LOCAL MATCH	\$84,160
MANAGEMENT COST (PAID BY FEMA)	\$42,080

EXPENSES

NET REVENUES MINUS EXPENSES	\$883,677
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DONLEY COUNTY BUDGET

<u>THC COURTHOUSE GRANT</u>	AMENDED	PROPOSED
LGC 111.011 LGC 111.0106 LGC 111.0108	2024-2025	2025-2026

REVENUES		
THC GRANT	\$2,594,974	\$2,594,974
LOCAL MATCH (transfer from capital reserve)	\$457,937	\$457,937

EXPENSES

NET	REVENUES MINUS EXPENSES	\$3,052,911
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2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Donley County

Special Road and Bridge

806-874-3625

Taxing Unit Name

Phone (area code and number)

PO Drawer U Clarendon TX 79226

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 382,051,314
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 32,820,250
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 349,231,064
4.	Prior year total adopted tax rate.	\$ 0.1050000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div style="margin-left: 20px;"> A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A.³ </div>	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A.⁴ </div>	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 349,231,064
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 458,870</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 387,962</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 846,832
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 846,832
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 348,384,232
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 365,803
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 39
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 365,842
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹</p> <p>A. Certified values: \$ 399,569,784</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 17,634,881</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 417,204,665

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 37,851,903
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 379,352,762
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 3,706,785
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 3,706,785
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 375,645,977
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.0973901 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.5417750 /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.1050000 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 349,231,064

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 366,692
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 39 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 39 E. Add Line 30 to 31D.	\$ 366,731
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 375,645,977
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0976267 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

²³ (Reserved for expansion)²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.0976267 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.0976267 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.1010436 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 0.00 %</p> <p>B. Enter the prior year actual collection rate. 0.00 %</p> <p>C. Enter the 2023 actual collection rate. 0.00 %</p> <p>D. Enter the 2022 actual collection rate. 0.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	0.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 379,352,762
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.1010436 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.</p> <p>Add Line D41 and 48.</p>	\$ 0.0000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.5588672 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 380,518,855
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5417750 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.5417750 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5588672 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.5588672 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 380,518,855
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(f)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.5588672 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.5842920 /\$100 \$ 0.0002385 /\$100 \$ 0.5840535 /\$100 \$ 0.5839820 /\$100 \$ 0.0000720 /\$100 \$ 350,431,091 \$ 252
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.5907030 /\$100 \$ 0.0000000 /\$100 \$ 0.5907030 /\$100 \$ 0.5904987 /\$100 \$ 0.0002040 /\$100 \$ 333,326,284 \$ 679
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.5956950 /\$100 \$ 0.0000000 /\$100 \$ 0.5956950 /\$100 \$ 0.5956440 /\$100 \$ 0.0000510 /\$100 \$ 307,887,679 \$ 157
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,088 /\$100
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0002859 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.5591530 /\$100

³⁹ Tex. Tax Code §26.013(b)

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

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

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁵ 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.⁴⁶

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.4959576 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 380,518,855
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.1313990 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0455512 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.6729078 /\$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.⁴⁷

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.⁴⁸

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5839820 /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁹ If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000000 /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 349,555,292
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 376,805,303
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵⁰	\$ 0.0000000 /\$100

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.5591530 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5417750 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.5591530 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.6729078 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵¹

**print
here** ➡_____
Printed Name of Taxing Unit Representative**sign
here** ➡_____
Taxing Unit Representative_____
Date⁵¹ Tex. Tax Code §§26.04(c-2) and (d-2)

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Donley County

806-874-3625

Taxing Unit Name

Phone (area code and number)

PO Drawer U Clarendon TX 79226

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 384,641,864
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 34,139,740
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 350,402,124
4.	Prior year total adopted tax rate.	\$ 0.4789820 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div style="margin-left: 20px;"> A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A.³ \$ 0 </div>	
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A.⁴ \$ 0 </div>	
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue-Tax-Rate-Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 350,402,124
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 458,870 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 387,962 C. Value loss. Add A and B. ⁶	\$ 846,832
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 846,832
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 349,555,292
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,674,306
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 160
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,674,466
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 402,091,367 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 17,634,881 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 419,726,248

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 39,207,393
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 380,518,855
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 3,713,552
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 3,713,552
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 376,805,303
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.4443849 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.5417750 /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.4283000 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 350,402,124

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 1,500,772
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 160</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 160</p> <p>E. Add Line 30 to 31D.</p>	\$ 1,500,932
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 376,805,303
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.3983309 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>0</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000000</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.0000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.0000000</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.0000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.0000000</u> /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000000</u> /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.3983309</u> /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>0</u> B. Divide Line 40A by Line 32 and multiply by \$100. \$ <u>0.0000000</u> /\$100 C. Add Line 40B to Line 39.	\$ <u>0.3983309</u> /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.4122724</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 171,564</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. \$ 171,564</p>	\$ 171,564
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 171,564
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 98.98 %</p> <p>B. Enter the prior year actual collection rate 98.98 %</p> <p>C. Enter the 2023 actual collection rate 98.30 %</p> <p>D. Enter the 2022 actual collection rate 98.42 %</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%. ³¹</p>	98.98 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 173,331
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 380,518,855
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0455512 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.4578236 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.0000000 /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.5588672 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 380,518,855
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5417750 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.5417750 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5588672 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.5588672 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 380,518,855
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.5588672 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.5842920 /\$100 \$ 0.0002385 /\$100 \$ 0.5840535 /\$100 \$ 0.5839820 /\$100 \$ 0.0000720 /\$100 \$ 350,431,091 \$ 252
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.5907030 /\$100 \$ 0.0000000 /\$100 \$ 0.5907030 /\$100 \$ 0.5904987 /\$100 \$ 0.0002040 /\$100 \$ 333,326,284 \$ 679
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.5956950 /\$100 \$ 0.0000000 /\$100 \$ 0.5956950 /\$100 \$ 0.5956440 /\$100 \$ 0.0000510 /\$100 \$ 307,887,679 \$ 157
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,088 /\$100
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0002859 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.5591530 /\$100

³⁹ Tex. Tax Code §26.013(b)

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

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

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁵

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.⁴⁶

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.4959576 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 380,518,855
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.1313990 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0455512 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.6729078 /\$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.⁴⁷

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.⁴⁸

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5839820 /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁹ If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000000 /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 349,555,292
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 376,805,303
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵⁰	\$ 0.0000000 /\$100

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.5591530 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5417750 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.5591530 /\$100

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

De minimis rate. \$ 0.6729078 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵¹

**print
here** ➡_____
Printed Name of Taxing Unit Representative**sign
here** ➡_____
Taxing Unit Representative_____
Date⁵¹ Tex. Tax Code §§26.04(c-2) and (d-2)