

COUNTY OF DAWSON



RICK DOLLAHAN, County Auditor
P.O. Box 1268
Lamesa, Texas 79331

September 22, 2014

RE: Revised FY2015 Dawson County Budget Book Pages

Please insert the revised pages into your copy of the FY2015 Dawson County budget book:

*County Commissioners/Citizens of the County of Dawson
Property Values and Ad Valorem Tax Revenue Estimation for Fiscal Year 2015
Order Setting the Tax Year 2014/FY 2015 Property Tax Rate
Net Taxable Property Values (Colored Excel spreadsheet)*

Thank you for your cooperation.

Sincerely,
Rhonda McCown
Dawson County
1st Assistant Auditor

cc: Rick Dollahan, County Auditor

The Road to Excellence is Built with Vision

August 19, 2014

To: County Commissioners
Citizens of the County of Dawson


Submitted herewith is the budget for the County of Dawson for fiscal year 2015 which begins October 1, 2014 and ends September 30, 2015. This budget was adopted by the Commissioners Court on August 19, 2014.

Although there are very many funds contained within this budget, almost all are restricted use funds and will not be discussed in this letter. They are funded by fees and other mechanisms governed by statute or court order. Two funds contain the principle maintenance and operations (M&O) budgets for the county and will be discussed. They are the General Fund budget and the Farm to Market Precinct Fund budgets. These two M&O expenditure budgets total just over 8.5 Million dollars. Ad Valorem taxation accounts for 79% of the revenue required to fund these budgets or \$6,440,918. The remaining amount of revenue will come from sales tax revenue, fines, fees, court costs, other local sources and state payments.


The General Fund Tax Rate is \$0.403237 cents and the Farm to Market Precinct Fund tax rate is \$.090864 cents making the total tax rate for these funds \$0.494101 cents per 100 dollars of assessed valuation; a decrease of 3.1727 cents from the prior year. Assessed valuation increased 3.1565% from the previous year primarily as a result of higher mineral valuations in 2014. The Commissioner's Court decision to not fund an ambulance service that would be in competition with the Dawson County Hospital District's newly established service allowed the court to reduce the expenditure budget by approximately \$198,000. That directly caused the decrease in the tax rate as this tax rate is \$0.017830 below the effective tax rate number. Every 11th year a bi weekly payroll county is faced with a 27th pay period; that occurs in FY 2015. The county will pay the same amount of pay that 27 period as all other 26, and that will not affect the tax rate or revenues but will instead be dealt with using undesignated reserves. Finally, Dawson County has no long term outstanding debt.

There is detailed information on the budget, including comparisons with previous years, contained within this book. The budget is controlled and amended by the court when needed on a line item basis and all fund balances are considered a part of the budget as undesignated/unrestricted reserves. The budget book also includes the salary schedule and various policies, including the cellular telephone allowance policy. The Commissioners' Court reviewed and approved all of these documents for the 2015 budget year. We will be pleased to answer any questions you may have.

Respectfully submitted,



Foy O'Brien, County Judge



Rick Dollahan, County Auditor

**COUNTY OF DAWSON
PROPERTY VALUES AND AD VALOREM TAX REVENUE ESTIMATION
FOR FISCAL YEAR 2015**

2014 Adjusted Tax Base: \$1,264,833,600.00

	General Fund	Farm to Market & Lateral Road
Adopted 2014 Tax Rates for FY 2015	\$0.403237	\$0.090864
Estimated Ad Valorem Taxes to be Received	\$5,291,644.04	\$1,149,274.39
Total Ad Valorem Taxes to be Levied (sum of the taxes to be levied).....		\$6,440,918.43
Less: Allowance for discounts/ Estimated Uncollectible Taxes, 2015 Budget Year Levy		<u>(\$73,228.43)</u>
Budget Assumption of Cash Collections of Ad Valorem Taxes, 2015 Budget Year		\$6,367,690.00

	Tax Rate	% of Total Tax Rate
General Fund Tax Rate	.403237	81.610315%
FC/LR Tax Rate	.090864	18.389685%
Total Tax Rate	.494101	100.00%

ORDER SETTING THE TAX YEAR 2014/FY 2015 PROPERTY TAX RATE FOR DAWSON COUNTY, TEXAS

Whereas, the Dawson County Commissioners Court has voted to set the tax revenue levy for Tax Year 2014/FY2015 in order to provide funds with which to meet the budget requirements of the County, and to pay the expenses necessarily incurred in connection with the services provided by the County to Dawson County residents: therefore,


BE IT ORDERED BY THE COMMISSIONERS COURT ON AUGUST 19, 2014:

1. That the levy for Tax Year 2014/FY 2015 is an ad valorem tax of \$0.494101 per \$100 assessed valuation on all taxable property within the county.

This tax rate is hereby adopted in the following components:

General Fund Maintenance and Operation Tax Rate	\$0.403237
FC/ Lateral Road Maintenance and Operation Tax Rate	<u>\$0.090864</u>
Tax Year 2014 / FY 2015 Total Ad Valorem Tax Rate	<u>\$0.494101</u>

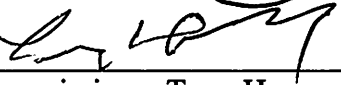
Court Members Voting Aye:



Judge Foy O'Brien



Commissioner Ricky Minjarez



Commissioner Tony Hernandez



Commissioner Nicky Goode



Commissioner Russell Cox

ATTEST: 

County Clerk Gloria Vera

Court Members Voting Nay:

Judge Foy O'Brien

Commissioner Ricky Minjarez

Commissioner Tony Hernandez

Commissioner Nicky Goode

Commissioner Russell Cox

Net Taxable Property Values, as certified by Norma Brock as of 7/31/2014					
\$1,264,833,600.00		\$12,648,336.00			
101.15%					
FY 2015 General Fund Tax Revenue Breakdown		Individual TR	Budgeted	Tax Revenue Required	GF Rev Bkdwn
Gen Fund	\$ 0.381710	\$ 4,773,110.00	\$ 4,828,000.77	94.661381%	
R&B	\$ 0.021527	\$ 269,189.12	\$ 272,284.79	5.338619%	
2015 Total General fund Estimated tax rate breakdown (.80 cents max)	\$ 0.403237	\$ 5,042,299.12	\$ 5,100,285.56	81.610315%	
2014 Total General fund Actual tax rate breakdown (.80 cents max)	\$ 0.417657	\$ 5,231,482.00	\$ 5,291,644.04		
FY 2015 Est. FC/LR Tax Revenue Breakdown			Budgeted	Tax Revenue Required	FC/LR Rev Bkdwn
2015 Total Pct.FC/LR Estimated tax rate breakdown (.30 cents max)	\$ 0.090864	\$ 1,136,208.00	\$ 1,149,274.39	18.389685%	
2014 Total Pct FC/LR actual tax rate breakdown (.30 cents max)	\$ 0.090710	\$ 1,136,208.00	\$ 1,149,274.39		
		TOTAL TR		Tax Revenue Required	100.000000%
FY2015 Est required tax rate to fund the budget fully	\$ 0.494101	\$ 6,178,507.12	\$ 6,249,559.95	Below effective	
FY 15 Est Eff TR	\$ 0.511931	\$ 6,367,690.00	\$ 6,440,918.43	(\$0.017830)	
Change from last years tax rate		(\$0.031727)	(\$189,182.88)	(\$191,358.48)	
FY 14 Tax Rate	\$ 0.525828	Act Eff.			
FY 13 Tax Rate	\$ 0.509529	Act Eff.			
FY 12 Tax Rate	\$0.553937	Act Eff.			
FY 11 Tax Rate	\$ 0.566570	Act Eff.			
FY 10 Tax Rate	\$ 0.608316	Below Effective			
FY 09 Tax Rate	\$ 0.550000				
FY 08 Tax Rate	\$ 0.637561				
FY 07 Tax Rate	\$ 0.608800				