

CITY OF SUDAN
COVER PAGE for 2024-2025 BUDGET

The Tax Rate for 2024 is \$0.9860/\$100

This Budget will raise more revenue from property taxes than last year's budget by an amount of \$4,000.00, which is a 1.0309% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$4,000.00.

This Budget was considered for approval during a meeting and a record of the vote was taken:

In Favor: Mayor Pro-tem Joe Martin; Alderman Jan Smith; Alderman Rosendo Alcaraz; Alderman Tim Rich; Alderman Celia Garza
Opposed: None
Present but not voting: Mayor Michael Williamson
Absent: None

2023 Property Tax Rate	0.9852/\$100
2023 No-New-Revenue Tax Rate	0.9029/\$100
2023 No-New-Revenue Maintenance and Operations Tax Rate	0.9029/\$100
2023 Voter-Approval Tax Rate	0.9852/\$100
2023 Debt Rate	0.0/\$100
2023 Taxable Value	\$39,440,581
2024 Property Tax Rate	0.98600/\$100
2024 No-New-Revenue Tax Rate	0.99870/\$100
2024 No-New-Revenue Maintenance and Operations Tax Rate	0.99870/\$100
2024 Voter-Approval Tax Rate	1.03360/\$100
2024 Debt Rate	0.0/\$100
2024 Taxable Value	\$39,759,862

The total amount of city debt obligations secured by property taxes = \$0.00

100-General Fund

BUDGET

REVENUE SUMMARY

Taxes	611,015
Intergovernmental	24,000
Charges for Services	250,150
Fines & Forfeitures	29,420
Investment Income	15,100
Contributions & Donation	8,600
Miscellaneous	<u>359,225</u>
*** TOTAL REVENUES ***	1,297,510

EXPENDITURE SUMMARY

City Hall	478,311
Cemetery	18,978
Judicial	29,307
Fire	65,566
Emergency Management	3,550
Police	179,244
Street	240,089
Sanitation	248,347
Animal Control	11,310
Economic Devel. Corp.	<u>1,292</u>
*** TOTAL EXPENDITURES ***	1,275,994
** REVENUES OVER (UNDER) EXPENDITURES **	<u>21,516</u>

100-General Fund

REVENUES

BUDGET

Taxes

41100.10 Property Tax Revenue	392,000
41200.10 Franchise Taxes	78,115
41300.10 City 1% Sales Tax	89,200
41303.10 City .005 Sales Tax St. Maint.	44,700
41400.10 Penalty and Interest	7,000
TOTAL Taxes	611,015

Intergovernmental

43100.31 County Fires	24,000
43200.31 County EMS Program Payments	0
TOTAL Intergovernmental	24,000

Charges for Services

44000.50 Code Property Proceeds	5,000
44100.50 Garbage Revenue	170,500
44200.50 Fuel Surcharge	17,000
44300.50 Penalty Water Bills	9,000
44400.40 ST Street Light Fee	12,900
44400.50 SD Other Revenue	0
44450.50 SD Alley Fee	12,900
44500.10 Returned Check Fee	200
44600.10 Credit/Debit Card Revenue Fees	700
44600.40 Mosquito Spraying Revenue	11,200
44700.60 AC Fines & Fees	1,250
44710.60 AC Amherst	0
44720.60 AC Animal Relinquishment	500
44800.11 CE Opening/Closing	9,000
TOTAL Charges for Services	250,150

Fines & Forfeitures

45100.20 JD Fines	25,000
45200.20 JD Court Technology Fee	900
45300.20 JD Court Security Fee	1,000
45400.20 JD Time Payment Efficiency Fee	100
45500.20 JD Service Fee Quarterly Repor	1,500
45600.20 JD Municipal Jury Fund	20
45700.20 JD Truancy Prevention Fund	900
TOTAL Fines & Forfeitures	29,420

Investment Income

46100.10 CH Interest Income	15,000
46100.31 FD Interest Income	100
TOTAL Investment Income	15,100

100-General Fund

REVENUES

BUDGET

Contributions & Donation

47100.11 Cemetery Memorials & Donations	100
47200.10 Christmas Light Donations	500
47300.11 Cemetery Chapel Donations	<u>8,000</u>
TOTAL Contributions & Donation	8,600

Miscellaneous

48200.10 Community Center Rental	1,400
48270.10 Unclaimed Property Proceeds	0
48325.10 Corona CRF Grant	0
48360.10 FEMA Grant	15,000
48370.10 CDBG GRant	0
48380.10 Park Grant - TPWD	20,000
48390.10 Downtown Revitalization Grant	295,000
48400.10 CH Other Income	5,000
48400.11 CE Other Income	250
48400.20 JD Other Income	0
48400.31 FD Other Income	8,000
48400.33 PD Other Income	2,000
48400.40 ST Other Income	500
48400.50 SD Other Income	2,500
48600.10 Lots - Sunset Estates	3,375
48700.11 Cemetery Lots	5,000
48800.10 EDC Payment for Sec./Treas.	<u>1,200</u>
TOTAL Miscellaneous	359,225

*** TOTAL REVENUES *** 1,297,510

BUDGET LISTING

AS OF:AUGUST 31ST, 2024

100-General Fund

City Hall

DEPARTMENTAL EXPENDITURES

BUDGET

Personnel & Emp Benefits

510-1100 Salary Expense - Secretary	83,273
510-1101 Salary Expense - Custodial	4,601
510-1102 Salary Expense - Assistant	0
510-1200 Payroll Taxes - Secretary	6,370
510-1201 Payroll Taxes - Custodial	352
510-1202 Payroll Taxes - Assistant	0
510-1300 Unemployment Tax - Secretary	14
510-1301 Unemployment Tax - Custodial	3
510-1400 Worker's Comp. Ins.-Secretary	284
510-1401 Worker's Comp. Ins.-Custodial	16
510-1500 Retirement	7,495
510-1600 Health Ins.	6,000
510-1700 Uniforms - Sec.	800
TOTAL Personnel & Emp Benefits	109,208

Purchased/Contracted Svc

510-2100 Audit	6,475
510-2101 Legal	2,500
510-2200 Advertising	500
510-2250 Unclaimed Property Expenses	0
510-2300 Dues & Fees	1,700
510-2301 Tax Assessment Fees	15,000
510-2302 Software Maintenance Fees	3,000
510-2303 Debit/Credit Card Fees	0
510-2304 Property Service Fees/Expenses	0
510-2305 Elections	1,200
510-2306 IT Services	900
510-2310 Training	320
510-2400 Insurance - Building	3,300
510-2401 Insurance - Liability	900
510-2404 Insurance - W/C Council	18
510-2405 Bonds	150
510-2501 Pest Control	240
510-2502 Equipment Lease	1,800
TOTAL Purchased/Contracted Svc	38,003

Supplies, Maint & Other

510-3100 Supplies - Custodial	500
510-3101 Supplies - Office	1,400
510-3102 Supplies - Postage	400
510-3201 Telephone	2,550
510-3210 Electricity	5,500
510-3220 Natural Gas	2,500
510-3710 Repairs & Maintenance	900
510-3801 Flag Poles	50
510-3804 Grant - Downtown Revitalizatio	295,000
510-3806 Grant - FEMA	15,000

100-General Fund
City Hall
DEPARTMENTAL EXPENDITURES

BUDGET

510-3900 Miscellaneous Expense	2,000
510-3901 Miscellaneous - Community Cent	500
510-3903 Miscellaneous Expense-EDC	0
510-3904 Misc. Expense-Christmas Lights	0
TOTAL Supplies, Maint & Other	326,300

Capital Outlays

510-4100 Equipment & Furniture- Cap.Out	0
510-4101 Capital Outlay	0
TOTAL Capital Outlays	0

Other Costs

510-7100 Council Pay	4,800
TOTAL Other Costs	4,800

Debt Service

510-8100 Software - Debt Service	0
TOTAL Debt Service	0

TOTAL City Hall	478,311
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BUDGET LISTING
AS OF:AUGUST 31ST, 2024

100-General Fund
Cemetery
DEPARTMENTAL EXPENDITURES

BUDGET

Purchased/Contracted Svc

511-2101 Legal	0
511-2300 Dues & Fees	0
511-2306 IT Services	900
511-2400 Insurance - Building Chapel	228
TOTAL Purchased/Contracted Svc	1,128

Supplies, Maint & Other

511-3100 Supplies	1,300
511-3103 Supplies - Shop	50
511-3210 Electricity	1,600
511-3701 Vehicle Gas & Oil	4,200
511-3702 Vehicle Repairs	1,300
511-3703 Vehicle Tires	300
511-3710 Repairs & Maintenance	1,000
511-3900 Miscellaneous	100
511-3901 Miscellaneous - Chapel	0
TOTAL Supplies, Maint & Other	9,850

Capital Outlays

511-4100 Equipment - Capital Outlay	0
511-4101 CE Capital Outlay	0
511-4102 CE Capital Outlay Chapel	8,000
TOTAL Capital Outlays	8,000

Debt Service

511-8100 Mower - Debt Service	0
TOTAL Debt Service	0

TOTAL Cemetery

18,978

100-General Fund
Judicial
DEPARTMENTAL EXPENDITURES

BUDGET

<u>Personnel & Emp Benefits</u>	
520-1100 Salary Expense - Judge	18,069
520-1101 Salary Expense - Clerk	1,015
520-1200 Payroll Taxes	1,191
520-1201 Payroll Taxes - Clerk	77
520-1300 Unemployment Tax	14
520-1301 Unempl. Tax - Clerk	2
520-1400 Worker's Comp. Ins.	53
520-1401 Worker's Comp - Clerk	3
TOTAL Personnel & Emp Benefits	20,424
<u>Purchased/Contracted Svc</u>	
520-2101 Legal Fees	2,000
520-2300 Dues & Fees	100
520-2302 Software Maintenance Fees	1,800
520-2306 IT Services	900
520-2310 Training	400
520-2400 Building Insurance	1,000
520-2401 Insurance - Liability	900
520-2404 Bonds	50
520-2505 Building Security Fee	633
520-2506 Prisoner Housing	0
TOTAL Purchased/Contracted Svc	7,783
<u>Supplies, Maint & Other</u>	
520-3100 Supplies	300
520-3201 Telephone	400
520-3710 Repairs & Maintenance	300
520-3900 Miscellaneous	100
TOTAL Supplies, Maint & Other	1,100
<u>Capital Outlays</u>	
520-4100 Equipment - Capital Outlay	0
TOTAL Capital Outlays	0
<u>Debt Service</u>	
520-8101 Debt - New Building	0
TOTAL Debt Service	0
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TOTAL Judicial	29,307
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BUDGET LISTING

AS OF:AUGUST 31ST, 2024

100-General Fund

Fire

DEPARTMENTAL EXPENDITURES

BUDGET

Purchased/Contracted Svc

531-2101 Legal	0
531-2300 Dues & Fees	1,200
531-2302 Software Maintenance Fees	3,700
531-2306 IT Services	900
531-2310 Training	2,000
531-2400 Insurance - Building	3,516
531-2401 Insurance - Liability	900
531-2402 Insurance - Vehicle	6,600
531-2404 Insurance - W/C Volunteers	7,000
531-2406 Insurance - A/D (thru grant)	<u>2,300</u>
TOTAL Purchased/Contracted Svc	28,116

Supplies, Maint & Other

531-3100 Supplies	1,600
531-3201 Phones/Hot Spot	0
531-3701 Vehicle Gas & Oil	12,000
531-3702 Vehicle Repairs	6,300
531-3703 Vehicle Tires	1,300
531-3710 Repairs & Maintenance	3,300
531-3711 Repairs - Radios	750
531-3900 Miscellaneous	<u>100</u>
TOTAL Supplies, Maint & Other	25,350

Capital Outlays

531-4100 Equipment - Capital Outlay	2,000
531-4101 Equipment/PPE(Personal Protect	4,000
531-4102 Radios - Capital Outlay	2,000
531-4103 Building - Capital Outlay	0
531-4104 Grant Match Funds - Capital Ou	2,000
531-4105 Truck - Capital Outlay	<u>0</u>
TOTAL Capital Outlays	10,000

Other Costs

531-7100 Fire Marshal Pay	300
531-7101 Incentive Program	<u>1,800</u>
TOTAL Other Costs	2,100

Debt Service

531-8100 Truck - Debt Service	0
531-8104 Command Vehicle - Debt Service	<u>0</u>
TOTAL Debt Service	0

TOTAL Fire 65,566

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100-General Fund
Emergency Management
DEPARTMENTAL EXPENDITURES

BUDGET

<u>Purchased/Contracted Svc</u>	
532-2303 Code Red System Fees	300
532-2306 IT Services	900
532-2310 Training	0
TOTAL Purchased/Contracted.Svc	1,200
<u>Supplies, Maint & Other</u>	
532-3100 Supplies	300
532-3202 Telephone & Sirens	800
532-3711 Radio Repairs	1,250
532-3900 Miscellaneous	0
TOTAL Supplies, Maint & Other	2,350
<u>Capital Outlays</u>	
532-4100 Equipment - Capital Outlay	0
TOTAL Capital Outlays	0
TOTAL Emergency Management	3,550

BUDGET LISTING

AS OF: AUGUST 31ST, 2024

100-General Fund

Police

DEPARTMENTAL EXPENDITURES

BUDGET

Personnel & Emp Benefits

533-1100 Salary Expense - PD Chief	73,900
533-1101 Salary Expense - PD Clerk	1,015
533-1102 Salary Expense - PoliceOfficer	40,000
533-1200 Payroll Taxes	5,653
533-1201 Payroll Taxes - PD Clerk	77
533-1202 Payroll Taxes - Officer	3,060
533-1300 Unemployment Tax	14
533-1301 Unemployment Tax - Clerk	3
533-1302 Unempl. Tax - Officer	14
533-1400 Worker's Comp. Ins.	3,313
533-1401 Worker's Comp. Inc. - Clerk	4
533-1402 Worker's Comp. Ins. - Officer	1,774
533-1500 Retirement	6,651
533-1502 Retirement - officer	0
533-1600 Health Ins. - Chief	6,000
533-1602 Health Ins. - Police Officer	0
533-1700 Uniforms	800
533-1702 Uniforms - Officer	800
TOTAL Personnel & Emp Benefits	143,078

Purchased/Contracted Svc

533-2101 Legal	3,000
533-2300 Dues & Fees	325
533-2302 Software Maintenance Fees	3,200
533-2306 IT Services	1,400
533-2310 Training	1,800
533-2400 Building Insurance	600
533-2401 Insurance - Liability	900
533-2402 Insurance - Vehicle	1,200
533-2502 Equipment Lease	600
533-2503 Health and Safety	0
TOTAL Purchased/Contracted Svc	13,025

Supplies, Maint & Other

533-3100 Supplies	1,300
533-3201 PD Telephone	400
533-3203 Mobile Phone	2,000
533-3701 Vehicle Gas & Oil	4,500
533-3702 Vehicle Repairs	1,500
533-3703 Vehicle Tires	1,000
533-3710 Repairs & Maintenance	1,000
533-3900 Miscellaneous	500
TOTAL Supplies, Maint & Other	12,200

100-General Fund
Police
DEPARTMENTAL EXPENDITURES

BUDGET

<u>Capital Outlays</u>	
533-4100 Equipment & Furniture - Capita	1,820
533-4102 Truck/Car - Capital Improvemen	<u>9,121</u>
TOTAL Capital Outlays	10,941
<u>Debt Service</u>	
533-8100 Truck/Car - Debt Service	0
533-8101 New Building - Debt Service	<u>0</u>
TOTAL Debt Service	0
TOTAL Police	<u>179,244</u> =====

100-General Fund
Street
DEPARTMENTAL EXPENDITURES

BUDGET

<u>Personnel & Emp Benefits</u>	
540-1100 Salary Expense - Maintenance	62,744
540-1101 Salary Expense - Summer	3,600
540-1104 Salary Expense - Juan Amherst	0
540-1200 Payroll Taxes	4,800
540-1201 Payroll Taxes - Summer	275
540-1204 Payroll Taxes - Amherst Juan	0
540-1300 Unemployment Tax	14
540-1400 Worker's Comp. Ins.	2,349
540-1500 Retirement	5,647
540-1504 Retirement - Amherst Juan	0
540-1600 Health Ins.	6,000
540-1604 Health Ins. - Amherst Juan	0
540-1700 Uniforms	800
540-1900 Amherst Reimbursmt - Person	0
TOTAL Personnel & Emp Benefits	86,229
<u>Purchased/Contracted Svc</u>	
540-2306 IT Services	900
540-2401 Insurance - Liability	900
540-2402 Insurance - Vehicle	1,000
540-2503 Health & Safety	60
TOTAL Purchased/Contracted Svc	2,860
<u>Supplies, Maint & Other</u>	
540-3100 Supplies	2,000
540-3103 Supplies - Shop	400
540-3210 Electricity-Street Lights	35,000
540-3701 Vehicle Gas & Oil	4,400
540-3702 Vehicle Repairs	3,200
540-3703 Vehicle Tires	1,000
540-3710 Repairs & Maintenance	2,000
540-3810 Mosquito Spraying Expense	3,500
540-3900 Miscellaneous	500
TOTAL Supplies, Maint & Other	52,000
<u>Capital Outlays</u>	
540-4100 Seal Coat Project.- Capital Ou	55,000
540-4101 Equipment - Capital Outlay	0
540-4102 Capital Outlay	0
540-4104 Improvements-Residential-Capi	0
540-4105 Park Splashpad	44,000
TOTAL Capital Outlays	99,000

100-General Fund
Street
DEPARTMENTAL EXPENDITURES

BUDGET

<u>Debt Service</u>	
540-8101 New Res. Devel. - Debt Service	0
540-8102 Kabota w/ Bucket - Debt Service	0
TOTAL Debt Service	0

TOTAL Street	240,089
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BUDGET LISTING

AS OF: AUGUST 31ST, 2024

100-General Fund

Sanitation

DEPARTMENTAL EXPENDITURES

BUDGET

Personnel & Emp Benefits

550-1100 Salary Expense - SD Employee	59,274
550-1101 Salary Expense - Summer	0
550-1102 Salary Expense - Driver	33,826
550-1103 Salary Expense - Code Enforce	10,595
550-1104 Salary Expense - Pime Amherst	0
550-1105 Salary Expense-Amherst Gilbert	21,831
550-1200 Payroll Taxes - Employee	4,534
550-1201 Payroll Taxes - Summer	0
550-1202 Payroll Taxes - Driver	2,588
550-1203 Payroll Taxes - Code Enforce	811
550-1204 Payroll Taxes - Amherst Pime	0
550-1205 Payroll Taxes-Amherst Gilbert	1,670
550-1300 Unemployment Tax - Employee	14
550-1301 Unemployment Tax - Summer	0
550-1302 Unemployment Tax - Driver	10
550-1303 Unemployment Tax - Code Enf	8
550-1304 Unempl. Tax - Amherst Gilbert	5
550-1400 Worker's Comp. Ins. - Employee	2,219
550-1401 Worker's Comp. Ins. - Summer	0
550-1402 Worker's Comp. Ins. - Driver	1,821
550-1403 Worker's Comp. Ins. - Code Enf	77
550-1404 W/C Ins. - Amherst Gilbert	1,175
550-1500 Retirement - Employee	5,335
550-1502 Retirement - Driver	3,044
550-1504 Retirement - Amherst Pime	0
550-1505 Retirement-Amherst Gilbert	1,965
550-1600 Health Ins. - Employee	6,000
550-1602 Health Ins. - Driver	3,000
550-1604 Health Ins. - Amherst Pime	0
550-1605 Health Ins.- Amherst Gilbert	3,000
550-1607 Amherst Aflac Accident-Gilbert	0
550-1700 Uniforms - Employee	800
550-1702 Uniforms - Driver	480
550-1703 Uniforms - Amherst Gilbert	320
550-1900 Amherst Reimbursmt-Driver	(29,964)
TOTAL Personnel & Emp Benefits	134,437

Purchased/Contracted Svc

550-2101 Legal	0
550-2306 IT Services	900
550-2310 Training	200
550-2311 Training - Code	300
550-2401 Insurance - Liability	900
550-2402 Insurance - Vehicle	3,600
550-2403 Insurance - Equipment	650
550-2404 Insurance - Property	0
550-2500 Refuse Dumping	35,000

100-General Fund
Sanitation
DEPARTMENTAL EXPENDITURES

	BUDGET
550-2503 Health & Safety	60
TOTAL Purchased/Contracted Svc	41,610
<u>Supplies, Maint & Other</u>	
550-3100 Supplies	1,700
550-3103 Supplies - Shop	900
550-3203 Mobile Phone	500
550-3701 Vehicle Gas & Oil	16,000
550-3702 Vehicle Repairs	5,000
550-3703 Vehicle Tires	3,000
550-3710 Repairs & Maintenance	2,500
550-3900 Miscellaneous	200
550-3905 Miscellaneous - Code Enforce	1,000
550-3906 Code-Substandard Buildings	0
TOTAL Supplies, Maint & Other	30,800
<u>Capital Outlays</u>	
550-4100 Equipment - Capital Outlay	35,000
550-4101 SD Capital Outlay	5,000
TOTAL Capital Outlays	40,000
<u>Other Costs</u>	
550-7200 Bad Debts	1,500
TOTAL Other Costs	1,500
<u>Debt Service</u>	
550-8101 Pickup Truck - Debt Service	0
550-8102 Truck - Debt Service	0
TOTAL Debt Service	0
TOTAL Sanitation	248,347

100-General Fund
Animal Control
DEPARTMENTAL EXPENDITURES

BUDGET

Personnel & Emp Benefits

560-1100 Salary Expense - AC Officer	7,015
560-1200 Payroll Taxes	537
560-1300 Unemployment Tax	13
560-1400 Worker's Comp. Ins.	195
TOTAL Personnel & Emp Benefits	7,760

Purchased/Contracted Svc

560-2306 IT Services	900
TOTAL Purchased/Contracted Svc	900

Supplies, Maint & Other

560-3100 Supplies	350
560-3201 Mobile Phone	500
560-3203 Impound Fees	1,500
560-3900 Miscellaneous	300
TOTAL Supplies, Maint & Other	2,650

TOTAL Animal Control 11,310

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BUDGET LISTING
AS OF:AUGUST 31ST, 2024

100-General Fund
Economic Devel. Corp.
DEPARTMENTAL EXPENDITURES

BUDGET

<u>Personnel & Emp Benefits</u>	
580-1100 Salary Expense - EDC Sec/Treas	1,200
580-1200 Payroll Taxes - ECD Sec/Treas	92
580-1300 Unemployment Tax	0
580-1400 Worker's Comp. Ins.	0
TOTAL Personnel & Emp Benefits	1,292

TOTAL Economic Devel. Corp. 1,292
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*** TOTAL EXPENDITURES *** 1,275,994
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*** END OF REPORT ***

500-Water and Sewer

BUDGET

REVENUE SUMMARY

Charges for Services	400,600
Investment Income	5,000
Miscellaneous	<u>84,900</u>
*** TOTAL REVENUES ***	490,500

EXPENDITURE SUMMARY

Water and Sewer	<u>487,390</u>
*** TOTAL EXPENDITURES ***	487,390
** REVENUES OVER (UNDER) EXPENDITURES **	<u>3,110</u> =====

BUDGET LISTING

AS OF: AUGUST 31ST, 2024

500-Water and Sewer

Water and Sewer

DEPARTMENTAL EXPENDITURES

BUDGET

Personnel & Emp Benefits

550-1100 Salary Expense - Director	85,606
550-1101 Salary Expense - Clerk	53,586
550-1102 Salary Expense - WS Employee	48,500
550-1103 Salary Expense - Summer	3,600
550-1104 Salary Expense - Steve Amherst	0
550-1105 Salary Expense - Clerk Asst.	0
550-1200 Payroll Taxes - Director	6,549
550-1201 Payroll Taxes - Clerk	4,099
550-1202 Payroll Taxes - Employee	3,710
550-1203 Payroll Taxes - Summer	275
550-1204 Payroll Taxes - Amherst Steve	0
550-1205 Payroll Expenses - Clerk Asst.	0
550-1300 Unemployment Tax - Director	14
550-1301 Unemployment Tax - Clerk	14
550-1302 Unemployment Tax - Employee	14
550-1303 Unemployment Tax - Summer	7
550-1305 Unemployment Tax - Clerk Asst.	0
550-1400 Worker's Comp. Ins. - Director	3,205
550-1401 Worker's Comp. Ins. - Clerk	183
550-1402 Worker's Comp. Ins. - Employee	1,816
550-1403 Worker's Comp Ins. - Summer	81
550-1405 Worker's Comp Ins - Clerk Asst	0
550-1500 Retirement - Director	7,705
550-1501 Retirement - Clerk	4,823
550-1502 Retirement - Employee	4,365
550-1504 Retirement - Amherst Steve	0
550-1505 Retirement - Clerk Asst.	0
550-1600 Health Ins. - Director	6,000
550-1601 Health Ins. - Clerk	6,000
550-1602 Health Ins. - Employee	6,000
550-1604 Health Ins. - Amherst Steve	0
550-1605 Health Ins. - Clerk Asst.	0
550-1700 Uniforms - Director	800
550-1702 Uniforms - Employee	800
550-1703 Uniforms - Clerk	800
550-1705 Uniforms - Clerk Asst.	0
550-1900 Amherst Reimbursement - Person	0
TOTAL Personnel & Emp Benefits	248,551

Purchased/Contracted Svc

550-2100 Audit	6,725
550-2101 Legal	1,500
550-2200 Advertising	250
550-2300 Dues & Fees	3,850
550-2302 Software Maintenance Fees	5,000
550-2306 IT Services	2,000
550-2310 Training	1,300

500-Water and Sewer
 Water and Sewer
 DEPARTMENTAL EXPENDITURES

BUDGET

550-2400 Insurance - Building	12,200
550-2401 Insurance - Liability	900
550-2402 Insurance - Vehicle	800
550-2403 Insurance - Equipment	640
550-2404 Bonds	100
550-2503 Health & Safety	60
550-2504 Water Testing	<u>3,100</u>
TOTAL Purchased/Contracted Svc	38,425

Supplies, Maint & Other

550-3100 Supplies	20,000
550-3101 Supplies - Office	1,200
550-3102 Supplies - Postage	3,100
550-3103 Supplies - Shop	600
550-3204 Telephone	3,500
550-3210 Electricity	35,000
550-3220 Natural Gas	2,000
550-3701 Vehicle Gas & Oil	4,500
550-3702 Vehicle Repairs	2,800
550-3703 Vehicle Tires	1,000
550-3710 Repair & Maintenance	12,000
550-3790 Farm Expenses	8,000
550-3802 Grant - STEP	0
550-3804 Grant - CDBG	0
550-3805 Grant - CDBG \$500,000	0
550-3806 Grant - FEMA	14,000
550-3900 Miscellaneous	<u>1,300</u>
TOTAL Supplies, Maint & Other	109,000

Capital Outlays

550-4100 Equipment&Furniture-Capital Ou	0
550-4101 Capital Outlay	37,000
550-4106 Land Acquisition - Capital Imp	<u>52,914</u>
TOTAL Capital Outlays	89,914

Other Costs

550-7200 Bad Debt	<u>1,500</u>
TOTAL Other Costs	1,500

Debt Service

550-8101 Pickup Truck - Debt Service	0
550-8103 New Res. Develop.-Debt Service	<u>0</u>
TOTAL Debt Service	0

Other Financing (Uses)

550-9210 Interest Expense	0
550-9500 Depreciation	0
550-9900 Transfers Out	<u>0</u>
TOTAL Other Financing (Uses)	0

TOTAL Water and Sewer 487,390
=====

500-Water and Sewer
Water and Sewer
DEPARTMENTAL EXPENDITURES

BUDGET

*** TOTAL EXPENDITURES ***

487,390

=====

*** END OF REPORT ***

*** END OF REPORT ***

700-Cemetery

BUDGET

REVENUE SUMMARY

Investment Income	<u>10</u>
*** TOTAL REVENUES ***	10

700-Cemetery

REVENUES

BUDGET

<u>Investment Income</u>		
46100	Interest Income	<u>10</u>
	TOTAL Investment Income	10

***	TOTAL REVENUES	***	<u>10</u>
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*** END OF REPORT ***

FUND-ACCT. NO.	ACCOUNT NAME	CASH	INVESTMENTS
General Fund			
100-11101	Petty Cash	150.00	
100-11102	General Fund Checking	34,335.41	
100-11103	Tax Escrow Checking	0.00	
100-11104	Downtown Revitalization Grant	96.00	
100-11106	Transition Account	6,212.85	
100-11107	Christmas Fund	47.18	
100-11111	Police Seisure Account	707.50	
100-11115	Code Property Proceeds Checkin	13,031.00	
100-11119	Unclaimed Property Fund	0.53	
100-11123	Cemetery Chapel Fund	10,399.68	
100-11201	GF Certificates of Deposit		720,909.02
100-11202	CD Fire Department		0.00
100-11203	Community Center Savings		0.00
100-11204	Fire Dept. Special Savings		15,355.80
100-11205	CD Hotel Fund		0.00
100-11250	Due from Lamb Co. Appr Distr		0.00
100-11275	Due from Sudan Vet. Clinic		0.00
TOTAL 100-General Fund		64,980.15	736,264.82
Economic Development Corp			
200-11102	Sudan EDC, Inc.	39,570.31	
TOTAL 200-Sudan EDC, Corp., Inc.		39,570.31	0.00
Water and Sewer			
500-11102	Checking Account	17,866.81	
500-11105	CDBG Fund - Water Well 2023	104.00	
500-11112	Water & Sewer Capital Project	18,590.37	
500-11115	Cash-Meter Deposits	0.00	
500-11201	Certificates of Deposit		220,969.99
TOTAL 500-Water and Sewer		36,561.18	220,969.99
Cemetery			
700-11203	Savings Account		2,145.76
TOTAL 700-Cemetery		0.00	2,145.76
GRAND TOTAL		141,111.64	959,380.57
TOTAL CASH AND INVESTMENTS		1,100,492.21	

*** END OF REPORT ***

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF SUDAN

Taxing Unit Name

(806) 227-2112

Phone (area code and number)

113 EAST FIRST AVE, SUDAN, 79371

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

cityofsudantx.com

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	\$ 39,264,620
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 39,264,620
4.	Prior year total adopted tax rate.	\$ 0.9852 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. 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
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 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.	\$ 39,264,620
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. 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: \$ 4,490</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 16,950</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 21,440
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.	\$ 21,440
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.	\$ 39,243,180
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 386,623
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	\$ 8
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 386,631
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: \$ 39,759,862</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</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>	\$ 39,759,862

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	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 39,759,862
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	\$ 1,025,430
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 1,025,430
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 38,734,432
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.9981 /\$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	\$ 0.0000 /\$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.	\$ 0.9852 /\$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> .	\$ 39,264,620

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	\$ 386,835
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <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 2023. This line applies only to tax years preceding the prior tax year. + \$ 8</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. 8 \$ _____</p> <p>E. Add Line 30 to 31D.</p>	\$ 386,843
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 38,734,432
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.9987 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <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. \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <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, 2022 and ending on June 30, 2023, 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. \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100

²² (Reserved for expansion)
²³ Tex. Tax Code §26.044
²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>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</p> <p>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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>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</p> <p>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, 2022 and ending on June 30, 2023. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>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</p> <p>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..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.9987 /\$100
40.	<p>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.</p> <p>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</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.9987 /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 1.0336 /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ 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>	\$ _____ /\$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.³⁰ 100.00 _____ %</p> <p>B. Enter the prior year actual collection rate..... 100.00 _____ %</p> <p>C. Enter the 2022 actual collection rate. 100.17 _____ %</p> <p>D. Enter the 2021 actual collection rate. 102.16 _____ %</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>	100.00 _____ %
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> .	\$ 39,759,862 _____
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 _____ /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 1.0336 _____ /\$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>	\$ _____ /\$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.	\$ 0.0000 /\$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.	\$ _____
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.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$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> .	\$ _____ /\$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. Sklp to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$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> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$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	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$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).	\$ _____ /\$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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 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	\$ 0.9852 _____ /\$100 \$ 0.0503 _____ /\$100 \$ 0.9349 _____ /\$100 \$ 0.9852 _____ /\$100 \$ -0.0503 _____ /\$100 \$ 39,440,581 _____ \$ 0 _____
64.	Year 2 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	\$ 1.0853 _____ /\$100 \$ 0.0613 _____ /\$100 \$ 1.0240 _____ /\$100 \$ 1.0350 _____ /\$100 \$ -0.0110 _____ /\$100 \$ 33,248,073 _____ \$ 0 _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 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. 2021 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	\$ 1.0670 _____ /\$100 \$ 0.0000 _____ /\$100 \$ 1.0670 _____ /\$100 \$ 1.0470 _____ /\$100 \$ 0.0200 _____ /\$100 \$ 29,247,297 _____ \$ 5,849 _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 5,849.0000 _____
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0147 _____ /\$100
68.	Total 2024 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)	\$ 1.0483 _____ /\$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 §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.9987
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 39,759,862
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 1.2575 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 2.2562 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 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 2023 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 2023, 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 2023 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 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(B-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 §526.42(c)
⁵⁰ Tex. Tax Code §526.42(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).	\$ _____/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.9981 /\$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: 26
- Voter-approval tax rate.** \$ 1.0483 /\$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.** \$ 2.2562 /\$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.⁵²

print here ▶ Lesia Kloiber
 Printed Name of Taxing Unit Representative

sign here ▶ Lesia Kloiber
 Taxing Unit Representative

Aug 13, 2024
 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)