

**CITY OF SUDAN**  
**COVER PAGE for 2020-2021 BUDGET**

The Tax Rate for 2020 is 1.069/\$100

This Budget will raise more revenue from property taxes than last year's budget by an amount of \$14,000.00, which is a 5.1470% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,411.98.

This Budget will be considered for approval during a special meeting and a record of the vote will be taken:

In Favor: Celia Garza, Michael Williamson, Sam Merryman, Rosendo Alcaraz, Jan Smith

Opposed: none

Present but not voting: Mayor Sam Miller

|   |               |
|---|---------------|
| 2019 Property Tax Rate                                  | 1.06900/\$100 |
| 2019 Effective Tax Rate                                 | .99580/\$100  |
| 2019 Effective Maintenance and Operations Tax Rate      | .99580/\$100  |
| 2019 Rollback Tax Rate                                  | 1.07540/\$100 |
| 2019 Debt Rate  | 0.0/\$100     |
| 2019 Taxable Value                                      | \$26,092,053  |
|   |               |
| 2020 Property Tax Rate                                  | 1.06900/\$100 |
| 2020 No-New-Revenue Tax Rate                            | 1.02700/\$100 |
| 2020 No-New-Revenue Maintenance and Operations Tax Rate | 1.02700/\$100 |
| 2020 Voter-Approval Tax Rate                            | 1.11030/\$100 |
| 2020 Debt Rate  | 0.0/\$100     |
| 2020 Taxable Value                                      | \$27,892,616  |

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

The 2020 Property Tax Rate is \$1.069/\$100 which is equal to the adopted Property Tax Rate of \$1.069/\$100 for 2019. The increase in the Property Tax Revenue reflected in the Proposed Budget for 2020-2021 is due to the new property added to the 2020 Property Tax Roll of \$226,690 and the over-all increased Taxable Value from the previous Property Tax Year.

**PROPOSED BUDGET TOTALS**

**2020-2021 Budget**

**CITY OF SUDAN**

**Revenue**

**Expenses**

GF

GF

\$762,955.00

CH \$135,947.00

CE \$13,650.00

JD \$22,816.00

FD \$77,861.00

EM \$5,000.00

PD \$156,226.00

ST \$144,654.00

SD \$195,455.00

AC \$8,384.00

EDC \$1,292.00

\$762,955.00

Totals \$761,285.00

WS

\$401,800.00

WS

\$398,737.00

\$1,164,755.00

\$1,160,022.00

Total Revenues

\$1,164,755.00

Total Expenses

\$1,160,022.00

\$4,733.00

Cash and Investments Balance as of ~~8-6-2020~~ <sup>KP</sup> 7/30/2020

see attachment

Debt Obligation as of 8-6-2020

COs Series 2011

Principle Balance Due

\$324,000.00

maturity 9/30/2027

| JND-ACCT. NO.              | ACCOUNT NAME                   | CASH       | INVESTMENTS |
|----------------------------|--------------------------------|------------|-------------|
| <u>General Fund</u>        |                                |            |             |
| 00-11101                   | Petty Cash                     | 150.00     |             |
| 00-11102                   | General Fund Checking          | 63,457.50  |             |
| 00-11103                   | Tax Escrow Checking            | 0.00       |             |
| 00-11106                   | Transition Account             | 3,832.68   |             |
| 00-11107                   | Christmas Fund                 | 474.67     |             |
| 00-11111                   | Police Seisure Account         | 707.50     |             |
| 00-11115                   | Code Property Proceeds Checkin | 11,481.00  |             |
| 00-11119                   | Unclaimed Property Fund        | 624.53     |             |
| 00-11201                   | GF Certificates of Deposit     |            | 404,954.88  |
| 00-11202                   | CD Fire Department             |            | 0.00        |
| 00-11203                   | Community Center Savings       |            | 0.00        |
| 00-11204                   | Fire Dept. Special Savings     |            | 4,034.05    |
| 00-11205                   | CD Hotel Fund                  |            | 0.00        |
| 00-11250                   | Due from Lamb Co. Appr Distr   |            | 0.00        |
| 00-11275                   | Due from Sudan Vet. Clinic     |            | 0.00        |
| TOTAL 100-General Fund     |                                | 80,727.88  | 408,988.93  |
| <u>Water and Sewer</u>     |                                |            |             |
| 00-11102                   | Checking Account               | 28,975.85  |             |
| 00-11104                   | TCDP Grant Checking Account    | 0.00       |             |
| 00-11112                   | Water & Sewer Capital Project  | 18,188.70  |             |
| 00-11115                   | Cash-Meter Deposits            | 0.00       |             |
| 00-11201                   | Certificates of Deposit        |            | 25,243.60   |
| TOTAL 500-Water and Sewer  |                                | 47,164.55  | 25,243.60   |
| <u>Cemetery</u>            |                                |            |             |
| 00-11203                   | Savings Account                |            | 2,112.92    |
| TOTAL 700-Cemetery         |                                | 0.00       | 2,112.92    |
| GRAND TOTAL                |                                | 127,892.43 | 436,345.45  |
| TOTAL CASH AND INVESTMENTS |                                | 564,237.88 |             |

\*\*\* END OF REPORT \*\*\*

100-General Fund

BUDGET

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REVENUE SUMMARY

|                          |               |
|--------------------------|---------------|
| Taxes                    | 455,000       |
| Intergovernmental        | 12,000        |
| Charges for Services     | 209,850       |
| Fines & Forfeitures      | 61,820        |
| Investment Income        | 3,010         |
| Contributions & Donation | 100           |
| Miscellaneous            | <u>21,175</u> |
| *** TOTAL REVENUES ***   | 762,955       |

EXPENDITURE SUMMARY

|   |                       |
|---|-----------------------|
| City Hall                               | 135,947               |
| Cemetery                                | 13,650                |
| Judicial                                | 22,816                |
| Fire                                    | 77,861                |
| Emergency Management                    | 5,000                 |
| Police                                  | 156,226               |
| Street                                  | 144,654               |
| Sanitation                              | 195,455               |
| Animal Control                          | 8,384                 |
| Economic Devel. Corp.                   | <u>1,292</u>          |
| *** TOTAL EXPENDITURES ***              | 761,285               |
| ** REVENUES OVER(UNDER) EXPENDITURES ** | <u>1,670</u><br>===== |

## 100-General Fund

## REVENUES

## BUDGET

|   |         |
|---|---------|
| <u>Taxes</u>                            |         |
| 41100.10 Property Tax Revenue           | 286,000 |
| 41200.10 Franchise Taxes                | 60,000  |
| 41300.10 City 1% Sales Tax              | 69,000  |
| 41303.10 City .005 Sales Tax St. Maint. | 35,000  |
| 41400.10 Penalty and Interest           | 5,000   |
| TOTAL Taxes                             | 455,000 |
| <u>Intergovernmental</u>                |         |
| 43100.31 County Fires                   | 12,000  |
| TOTAL Intergovernmental                 | 12,000  |
| <u>Charges for Services</u>             |         |
| 44000.50 Code Property Proceeds         | 5,000   |
| 44100.50 Garbage Revenue                | 151,150 |
| 44200.50 Fuel Surcharge                 | 3,000   |
| 44300.50 Penalty Water Bills            | 7,000   |
| 44400.40 ST Street Light Fee            | 12,000  |
| 44400.50 SD Other Revenue               | 0       |
| 44450.50 SD Alley Fee                   | 12,000  |
| 44500.10 Returned Check Fee             | 200     |
| 44600.10 Credit/Debit Card Revenue Fees | 800     |
| 44600.40 Mosquito Spraying Revenue      | 9,500   |
| 44700.60 AC Fines & Fees                | 1,600   |
| 44710.60 AC Amherst                     | 100     |
| 44800.11 CE Opening/Closing             | 7,500   |
| TOTAL Charges for Services              | 209,850 |
| <u>Fines &amp; Forfeitures</u>          |         |
| 45100.20 JD Fines                       | 55,000  |
| 45200.20 JD Court Technology Fee        | 1,600   |
| 45300.20 JD Court Security Fee          | 1,300   |
| 45400.20 JD Time Payment Efficiency Fee | 120     |
| 45500.20 JD Service Fee Quarterly Repor | 2,800   |
| 45600.20 JD Municipal Jury Fund         | 0       |
| 45700.20 JD Truancy Prevention Fund     | 1,000   |
| TOTAL Fines & Forfeitures               | 61,820  |
| <u>Investment Income</u>                |         |
| 46100.10 CH Interest Income             | 3,000   |
| 46100.31 FD Interest Income             | 10      |
| TOTAL Investment Income                 | 3,010   |

## 100-General Fund

## REVENUES

## BUDGET

|                                      |         |
|--------------------------------------|---------|
| <u>Contributions &amp; Donation</u>  |         |
| 47100.11 Cemetery Memorials          | 100     |
| 47200.10 Christmas Light Donations   | 0       |
| TOTAL Contributions & Donation       | 100     |
| <u>Miscellaneous</u>                 |         |
| 48200.10 Community Center Rental     | 1,100   |
| 48325.10 Corona CRF Grant            | 0       |
| 48400.10 CH Other Income             | 5,700   |
| 48400.11 CE Other Income             | 0       |
| 48400.20 OTHER                       | 0       |
| 48400.31 FD Other Income             | 5,000   |
| 48400.33 PD Other Income             | 1,000   |
| 48400.40 ST Other Income             | 500     |
| 48400.50 SD Other Income             | 1,300   |
| 48600.10 Lots - Sunset Estates       | 3,375   |
| 48700.11 Cemetery Lots               | 2,000   |
| 48800.10 EDC Payment for Sec./Treas. | 1,200   |
| TOTAL Miscellaneous                  | 21,175  |
| <hr/>                                |         |
| *** TOTAL REVENUES ***               | 762,955 |
|                                      | =====   |

100-General Fund  
City Hall  
DEPARTMENTAL EXPENDITURES

## BUDGET

|   |        |
|---|--------|
| <u>Personnel &amp; Emp Benefits</u>     |        |
| 510-1100 Salary Expense - Secretary     | 65,588 |
| 510-1101 Salary Expense - Custodial     | 4,174  |
| 510-1102 Salary Expense - Assistant     | 0      |
| 510-1200 Payroll Taxes - Secretary      | 5,018  |
| 510-1201 Payroll Taxes - Custodial      | 319    |
| 510-1202 Payroll Taxes - Assistant      | 0      |
| 510-1300 Unemployment Tax - Secretary   | 14     |
| 510-1301 Unemployment Tax - Custodial   | 3      |
| 510-1302 Unemployment Tax - Assistant   | 0      |
| 510-1400 Worker's Comp. Ins.-Secretary  | 231    |
| 510-1401 Worker's Comp. Ins.-Custodial  | 15     |
| 510-1500 Retirement                     | 1,174  |
| 510-1600 Health Ins.                    | 4,200  |
| 510-1700 Uniforms - Sec.                | 725    |
| TOTAL Personnel & Emp Benefits          | 81,461 |
| <u>Purchased/Contracted Svc</u>         |        |
| 510-2100 Audit                          | 6,100  |
| 510-2101 Legal                          | 4,200  |
| 510-2200 Advertising                    | 500    |
| 510-2250 Unclaimed Property Expenses    | 100    |
| 510-2300 Dues & Fees                    | 1,900  |
| 510-2301 Tax Assessment Fees            | 11,800 |
| 510-2302 Software Maintenance Fees      | 2,600  |
| 510-2303 Debit/Credit Card Fees         | 0      |
| 510-2304 Property Service Fees/Expenses | 3,000  |
| 510-2305 Elections                      | 1,200  |
| 510-2310 Training                       | 500    |
| 510-2400 Insurance - Building           | 2,100  |
| 510-2401 Insurance - Liability          | 640    |
| 510-2404 Insurance - W/C Council        | 11     |
| 510-2405 Bonds                          | 275    |
| 510-2501 Pest Control                   | 240    |
| 510-2502 Equipment Lease                | 1,500  |
| TOTAL Purchased/Contracted Svc          | 36,666 |
| <u>Supplies, Maint &amp; Other</u>      |        |
| 510-3100 Supplies - Custodial           | 600    |
| 510-3101 Supplies - Office              | 1,000  |
| 510-3102 Supplies - Postage             | 350    |
| 510-3201 Telephone                      | 2,450  |
| 510-3210 Electricity                    | 3,100  |
| 510-3220 Natural Gas                    | 1,570  |
| 510-3710 Repairs & Maintenance          | 2,000  |
| 510-3801 Flag Poles                     | 50     |
| 510-3900 Miscellaneous Expense          | 1,400  |
| 510-3901 Miscellaneous - Community Cent | 500    |

100-General Fund  
City Hall  
DEPARTMENTAL EXPENDITURES

|   | BUDGET                  |
|---|-------------------------|
| 510-3902 Miscellaneous - Hotel          | 0                       |
| 510-3903 Miscellaneous Expense-EDC      | 0                       |
| 510-3904 Misc. Expense-Christmas Lights | 0                       |
| TOTAL Supplies, Maint & Other           | <u>13,020</u>           |
| <u>Capital Outlays</u>                  |                         |
| 510-4100 Equipment & Furniture- Cap.Out | 0                       |
| 510-4101 Capital Outlay                 | 0                       |
| TOTAL Capital Outlays                   | <u>0</u>                |
| <u>Other Costs</u>                      |                         |
| 510-7100 Council Pay                    | 4,800                   |
| TOTAL Other Costs                       | <u>4,800</u>            |
| <u>Debt Service</u>                     |                         |
| 510-8100 Software - Debt Service        | 0                       |
| TOTAL Debt Service                      | <u>0</u>                |
| <br>                                    |                         |
| TOTAL City Hall                         | <u>135,947</u><br>===== |



100-General Fund  
Cemetery  
DEPARTMENTAL EXPENDITURES

BUDGET

|                                     |        |
|-------------------------------------|--------|
| <u>Purchased/Contracted Svc</u>     | 0      |
| 511-2101 Legal                      | 0      |
| 511-2300 Dues & Fees                | 0      |
| TOTAL Purchased/Contracted Svc      | 0      |
| <u>Supplies, Maint &amp; Other</u>  |        |
| 511-3100 Supplies                   | 1,250  |
| 511-3103 Supplies - Shop            | 50     |
| 511-3210 Electricity                | 1,100  |
| 511-3701 Vehicle Gas & Oil          | 2,800  |
| 511-3702 Vehicle Repairs            | 1,200  |
| 511-3703 Vehicle Tires              | 300    |
| 511-3710 Repairs & Maintenance      | 1,750  |
| 511-3900 Miscellaneous              | 200    |
| TOTAL Supplies, Maint & Other       | 8,650  |
| <u>Capital Outlays</u>              |        |
| 511-4100 Equipment - Capital Outlay | 5,000  |
| TOTAL Capital Outlays               | 5,000  |
| <u>Debt Service</u>                 |        |
| 511-8100 Mower - Debt Service       | 0      |
| TOTAL Debt Service                  | 0      |
| <u>TOTAL Cemetery</u>               | 13,650 |

100-General Fund  
Judicial  
DEPARTMENTAL EXPENDITURES

## BUDGET

|                                     |        |
|-------------------------------------|--------|
| <u>Personnel &amp; Emp Benefits</u> |        |
| 520-1100 Salary Expense - Judge     | 12,335 |
| 520-1101 Salary Expense - Clerk     | 921    |
| 520-1200 Payroll Taxes              | 944    |
| 520-1201 Payroll Taxes - Clerk      | 70     |
| 520-1300 Unemployment Tax           | 14     |
| 520-1301 Unempl. Tax - Clerk        | 2      |
| 520-1400 Worker's Comp. Ins.        | 44     |
| 520-1401 Worker's Comp - Clerk      | 3      |
| TOTAL Personnel & Emp Benefits      | 14,333 |
| <u>Purchased/Contracted Svc</u>     |        |
| 520-2101 Legal Fees                 | 1,500  |
| 520-2300 Dues & Fees                | 100    |
| 520-2302 Software Maintenance Fees  | 1,400  |
| 520-2310 Training                   | 400    |
| 520-2400 Building Insurance         | 380    |
| 520-2401 Insurance - Liability      | 640    |
| 520-2404 Bonds                      | 50     |
| 520-2504 Technology Fee             | 0      |
| 520-2505 Building Security Fee      | 633    |
| 520-2506 Prisoner Housing           | 2,000  |
| TOTAL Purchased/Contracted Svc      | 7,103  |
| <u>Supplies, Maint &amp; Other</u>  |        |
| 520-3100 Supplies                   | 430    |
| 520-3201 Telephone                  | 400    |
| 520-3710 Repairs & Maintenance      | 300    |
| 520-3900 Miscellaneous              | 250    |
| TOTAL Supplies, Maint & Other       | 1,380  |
| <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      |
| TOTAL Judicial                      | 22,816 |

100-General Fund  
Fire  
DEPARTMENTAL EXPENDITURES

BUDGET

|   |        |
|---|--------|
| <u>Purchased/Contracted Svc</u>         |        |
| 531-2300 Dues & Fees                    | 950    |
| 531-2302 Software Maintenance Fees      | 2,821  |
| 531-2310 Training                       | 2,000  |
| 531-2400 Insurance - Building           | 1,900  |
| 531-2401 Insurance - Liability          | 640    |
| 531-2402 Insurance - Vehicle            | 4,800  |
| 531-2404 Insurance - W/C Volunteers     | 3,000  |
| 531-2406 Insurance - A/D (thru grant)   | 1,950  |
| TOTAL Purchased/Contracted Svc          | 18,061 |
| <u>Supplies, Maint &amp; Other</u>      |        |
| 531-3100 Supplies                       | 1,200  |
| 531-3201 Phones/Hot Spot                | 0      |
| 531-3701 Vehicle Gas & Oil              | 7,000  |
| 531-3702 Vehicle Repairs                | 10,000 |
| 531-3703 Vehicle Tires                  | 1,500  |
| 531-3710 Repairs & Maintenance          | 3,500  |
| 531-3711 Repairs - Radios               | 1,000  |
| 531-3900 Miscellaneous                  | 100    |
| TOTAL Supplies, Maint & Other           | 24,300 |
| <u>Capital Outlays</u>                  |        |
| 531-4100 Equipment - Capital Outlay     | 3,000  |
| 531-4101 Equipment/PPE(Personal Protect | 6,000  |
| 531-4102 Radios - Capital Outlay        | 2,000  |
| 531-4103 Building - Capital Outlay      | 0      |
| 531-4104 Grant Match Funds - Capital Ou | 22,200 |
| 531-4105 Truck - Capital Outlay         | 0      |
| TOTAL Capital Outlays                   | 33,200 |
| <u>Other Costs</u>                      |        |
| 531-7100 Fire Marshal Pay               | 300    |
| 531-7101 Incentive Program              | 2,000  |
| TOTAL Other Costs                       | 2,300  |
| <u>Debt Service</u>                     |        |
| 531-8100 Truck - Debt Service           | 0      |
| 531-8104 Command Vehicle - Debt Service | 0      |
| TOTAL Debt Service                      | 0      |
| <hr/>                                   |        |
| TOTAL Fire                              | 77,861 |
|   | =====  |

100-General Fund  
Emergency Management  
DEPARTMENTAL EXPENDITURES

BUDGET

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|                                     |       |
|-------------------------------------|-------|
| <u>Purchased/Contracted Svc</u>     | 300   |
| 532-2303 Code Red System Fees       | 500   |
| 532-2310 Training                   | 800   |
| TOTAL Purchased/Contracted Svc      |       |
| <br>                                |       |
| <u>Supplies, Maint &amp; Other</u>  | 500   |
| 532-3100 Supplies                   | 700   |
| 532-3202 Telephone & Sirens         | 3,000 |
| 532-3711 Radio Repairs              | 0     |
| 532-3900 Miscellaneous              | 4,200 |
| TOTAL Supplies, Maint & Other       |       |
| <br>                                |       |
| <u>Capital Outlays</u>              | 0     |
| 532-4100 Equipment - Capital Outlay | 0     |
| TOTAL Capital Outlays               |       |
| <br>                                |       |
| TOTAL Emergency Management          | 5,000 |

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100-General Fund  
Police  
DEPARTMENTAL EXPENDITURES

BUDGET

|  |                |
|--|----------------|
| <u>Personnel &amp; Emp Benefits</u>    |                |
| 533-1100 Salary Expense - PD Chief     | 54,272         |
| 533-1101 Salary Expense - PD Clerk     | 921            |
| 533-1102 Salary Expense - Officer      | 39,401         |
| 533-1200 Payroll Taxes                 | 4,152          |
| 533-1201 Payroll Taxes - PD Clerk      | 71             |
| 533-1202 Payroll Taxes - Officer       | 3,014          |
| 533-1300 Unemployment Tax              | 14             |
| 533-1301 Unemployment Tax - Clerk      | 2              |
| 533-1302 Unempl. Tax - Officer         | 14             |
| 533-1400 Worker's Comp. Ins.           | 1,851          |
| 533-1401 Worker's Comp. Inc. - Clerk   | 3              |
| 533-1402 Worker's Comp. Ins. - Officer | 1,344          |
| 533-1500 Retirement                    | 971            |
| 533-1502 Retirement - officer          | 705            |
| 533-1600 Health Ins. - Chief           | 4,200          |
| 533-1602 Health Ins. - Police Officer  | 4,200          |
| 533-1700 Uniforms                      | 725            |
| 533-1702 Uniforms - Officer            | 725            |
| TOTAL Personnel & Emp Benefits         | <u>116,585</u> |
| <u>Purchased/Contracted Svc</u>        |                |
| 533-2101 Legal                         | 2,000          |
| 533-2300 Dues & Fees                   | 300            |
| 533-2302 Software Maintenance Fees     | 1,700          |
| 533-2310 Training                      | 2,500          |
| 533-2400 Building Insurance            | 390            |
| 533-2401 Insurance - Liability         | 640            |
| 533-2402 Insurance - Vehicle           | 1,093          |
| 533-2502 Equipment Lease               | 500            |
| TOTAL Purchased/Contracted Svc         | <u>9,123</u>   |
| <u>Supplies, Maint &amp; Other</u>     |                |
| 533-3100 Supplies                      | 2,000          |
| 533-3201 PD Telephone                  | 400            |
| 533-3203 Mobile Phone                  | 1,400          |
| 533-3701 Vehicle Gas & Oil             | 6,100          |
| 533-3702 Vehicle Repairs               | 1,500          |
| 533-3703 Vehicle Tires                 | 1,500          |
| 533-3710 Repairs & Maintenance         | 500            |
| 533-3900 Miscellaneous                 | 900            |
| TOTAL Supplies, Maint & Other          | <u>14,300</u>  |

100-General Fund  
Police  
DEPARTMENTAL EXPENDITURES

BUDGET

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|   |                         |
|---|-------------------------|
| <u>Capital Outlays</u>                  |                         |
| 533-4100 Equipment & Furniture - Capita | 0                       |
| 533-4102 Truck/Car - Capital Improvemen | <u>16,218</u>           |
| TOTAL Capital Outlays                   | 16,218                  |
| <br>                                    |                         |
| <u>Debt Service</u>                     |                         |
| 533-8100 Truck/Car - Debt Service       | 0                       |
| 533-8101 New Building - Debt Service    | <u>0</u>                |
| TOTAL Debt Service                      | 0                       |
| <br>                                    |                         |
| TOTAL Police                            | <u>156,226</u><br>===== |

100-General Fund  
Street  
DEPARTMENTAL EXPENDITURES

BUDGET

|   |         |
|---|---------|
| <u>Personnel &amp; Emp Benefits</u>     |         |
| 540-1100 Salary Expense - Maintenance   | 33,602  |
| 540-1101 Salary Expense - Summer        | 3,200   |
| 540-1104 Salary Expense - Juan Amherst  | 0       |
| 540-1200 Payroll Taxes                  | 2,570   |
| 540-1201 Payroll Taxes - Summer         | 244     |
| 540-1204 Payroll Taxes - Amherst Juan   | 0       |
| 540-1300 Unemployment Tax               | 14      |
| 540-1400 Worker's Comp. Ins.            | 1,348   |
| 540-1500 Retirement                     | 601     |
| 540-1504 Retirement - Amherst Juan      | 0       |
| 540-1600 Health Ins.                    | 4,200   |
| 540-1604 Health Ins. - Amherst Juan     | 0       |
| 540-1700 Uniforms                       | 725     |
| 540-1900 Amherst Reimbursmt - Person    | 0       |
| TOTAL Personnel & Emp Benefits          | 46,504  |
| <u>Purchased/Contracted Svc</u>         |         |
| 540-2401 Insurance - Liability          | 640     |
| 540-2402 Insurance - Vehicle            | 820     |
| 540-2503 Health & Safety                | 40      |
| TOTAL Purchased/Contracted Svc          | 1,500   |
| <u>Supplies, Maint &amp; Other</u>      |         |
| 540-3100 Supplies                       | 1,450   |
| 540-3103 Supplies - Shop                | 100     |
| 540-3210 Electricity-Street Lights      | 25,000  |
| 540-3701 Vehicle Gas & Oil              | 3,500   |
| 540-3702 Vehicle Repairs                | 3,200   |
| 540-3703 Vehicle Tires                  | 1,400   |
| 540-3710 Repairs & Maintenance          | 2,800   |
| 540-3810 Mosquito Spraying Expense      | 3,500   |
| 540-3900 Miscellaneous                  | 700     |
| TOTAL Supplies, Maint & Other           | 41,650  |
| <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       |
| TOTAL Capital Outlays                   | 55,000  |
| <u>Debt Service</u>                     |         |
| 540-8101 New Res. Devel. - Debt Service | 0       |
| 540-8102 Kabota w/Bucket - Debt Service | 0       |
| TOTAL Debt Service                      | 0       |
| <br>                                    |         |
| TOTAL Street                            | 144,654 |

100-General Fund  
Sanitation  
DEPARTMENTAL EXPENDITURES

BUDGET

Personnel & Emp Benefits

|   |           |
|---|-----------|
| 550-1100 Salary Expense - SD Employee   | 44,584    |
| 550-1101 Salary Expense - Summer        | 0         |
| 550-1102 Salary Expense - Driver        | 25,338    |
| 550-1103 Salary Expense - Code Enforce  | 10,913    |
| 550-1104 Salary Expense - Pime Amherst  | 0         |
| 550-1105 Salary Expense-Amherst Gilbert | 16,413    |
| 550-1200 Payroll Taxes - Employee       | 3,411     |
| 550-1201 Payroll Taxes - Summer         | 0         |
| 550-1202 Payroll Taxes - Driver         | 1,938     |
| 550-1203 Payroll Taxes - Code Enforce   | 835       |
| 550-1204 Payroll Taxes - Amherst Pime   | 0         |
| 550-1205 Payroll Taxes-Amherst Gilbert  | 1,256     |
| 550-1300 Unemployment Tax - Employee    | 14        |
| 550-1301 Unemployment Tax - Summer      | 0         |
| 550-1302 Unemployment Tax - Driver      | 8         |
| 550-1303 Unemployment Tax - Code Enf    | 33        |
| 550-1304 Unempl. Tax - Amherst Gilbert  | 5         |
| 550-1400 Worker's Comp. Ins. - Employee | 1,244     |
| 550-1401 Worker's Comp. Ins. - Summer   | 0         |
| 550-1402 Worker's Comp. Ins. - Driver   | 1,285     |
| 550-1403 Worker's Comp. Ins. - Code Enf | 87        |
| 550-1404 W/C Ins. - Amherst Gilbert     | 833       |
| 550-1500 Retirement - Employee          | 798       |
| 550-1502 Retirement - Driver            | 454       |
| 550-1504 Retirement - Amherst Pime      | 0         |
| 550-1505 Retirement-Amherst Gilbert     | 294       |
| 550-1600 Health Ins. - Employee         | 4,200     |
| 550-1602 Health Ins. - Driver           | 2,100     |
| 550-1604 Health Ins. - Amherst Pime     | 0         |
| 550-1605 Health Ins.- Amherst Gilbert   | 2,100     |
| 550-1607 Amherst Aflac Accident-Gilbert | 0         |
| 550-1700 Uniforms - Employee            | 725       |
| 550-1702 Uniforms - Driver              | 435       |
| 550-1703 Uniforms - Amherst Gilbert     | 290       |
| 550-1900 Amherst Reimbursmt-Driver      | ( 21,190) |
| TOTAL Personnel & Emp Benefits          | 98,403    |

Purchased/Contracted Svc

|                                |        |
|--------------------------------|--------|
| 550-2101 Legal                 | 250    |
| 550-2310 Training              | 250    |
| 550-2311 Training - Code       | 200    |
| 550-2401 Insurance - Liability | 640    |
| 550-2402 Insurance - Vehicle   | 3,200  |
| 550-2403 Insurance - Equipment | 525    |
| 550-2404 Insurance - Property  | 10     |
| 550-2500 Refuse Dumping        | 38,587 |
| 550-2503 Health & Safety       | 40     |
| TOTAL Purchased/Contracted Svc | 43,702 |



100-General Fund  
Sanitation  
DEPARTMENTAL EXPENDITURES

BUDGET

|                                       |         |
|---------------------------------------|---------|
| <u>Supplies, Maint &amp; Other</u>    |         |
| 550-3100 Supplies                     | 1,200   |
| 550-3103 Supplies - Shop              | 500     |
| 550-3203 Mobile Phone                 | 700     |
| 550-3701 Vehicle Gas & Oil            | 13,000  |
| 550-3702 Vehicle Repairs              | 12,000  |
| 550-3703 Vehicle Tires                | 1,800   |
| 550-3710 Repairs & Maintenance        | 3,000   |
| 550-3900 Miscellaneous                | 150     |
| 550-3905 Miscellaneous - Code Enforce | 1,000   |
| 550-3906 Code-Substandard Buildings   | 20,000  |
| TOTAL Supplies, Maint & Other         | 53,350  |
| <u>Capital Outlays</u>                |         |
| 550-4100 Equipment - Capital Outlay   | 0       |
| 550-4101 SD Capital Outlay            | 0       |
| TOTAL Capital Outlays                 | 0       |
| <u>Other Costs</u>                    |         |
| 550-7200 Bad Debts                    | 0       |
| TOTAL Other Costs                     | 0       |
| <u>Debt Service</u>                   |         |
| 550-8101 Pickup Truck - Debt Service  | 0       |
| 550-8102 Truck - Debt Service         | 0       |
| TOTAL Debt Service                    | 0       |
| TOTAL Sanitation                      | 195,455 |

100-General Fund  
Animal Control  
DEPARTMENTAL EXPENDITURES

BUDGET

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|                                      |                       |
|--------------------------------------|-----------------------|
| <u>Personnel &amp; Emp Benefits</u>  |                       |
| 560-1100 Salary Expense - AC Officer | 5,558                 |
| 560-1200 Payroll Taxes               | 425                   |
| 560-1300 Unemployment Tax            | 12                    |
| 560-1400 Worker's Comp. Ins.         | 189                   |
| TOTAL Personnel & Emp Benefits       | <u>6,184</u>          |
| <br>                                 |                       |
| <u>Supplies, Maint &amp; Other</u>   |                       |
| 560-3100 Supplies                    | 300                   |
| 560-3201 Mobile Phone                | 700                   |
| 560-3203 Impound Fees                | 900                   |
| 560-3900 Miscellaneous               | 300                   |
| TOTAL Supplies, Maint & Other        | <u>2,200</u>          |
| <br>                                 |                       |
| TOTAL Animal Control                 | <u>8,384</u><br>===== |

100-General Fund  
Economic Devel. Corp.  
DEPARTMENTAL EXPENDITURES

BUDGET

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|   |              |
|---|--------------|
| <u>Personnel &amp; 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          | <u>1,292</u> |

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TOTAL Economic Devel. Corp. 1,292  
=====

\*\*\* TOTAL EXPENDITURES \*\*\* 761,285  
=====

\*\*\* END OF REPORT \*\*\*

500-Water and Sewer

BUDGET

REVENUE SUMMARY

|                        |               |
|------------------------|---------------|
| Charges for Services   | 336,600       |
| Investment Income      | 200           |
| Miscellaneous          | <u>65,000</u> |
| *** TOTAL REVENUES *** | 401,800       |

EXPENDITURE SUMMARY

|  |                     |
|--|---------------------|
| Water and Sewer                          | <u>398,737</u>      |
| *** TOTAL EXPENDITURES ***               | 398,737             |
| ** REVENUES OVER (UNDER) EXPENDITURES ** | <u><u>3,063</u></u> |

500-Water and Sewer

REVENUES

BUDGET

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|                              |                            |                                    |
|------------------------------|----------------------------|------------------------------------|
| <u>Charges for Services</u>  |                            |                                    |
| 44100                        | Sewer Revenue              | 88,300                             |
| 44200                        | Water Revenue              | 234,000                            |
| 44400                        | Other Revenue              | 1,800                              |
| 44600                        | WS Line Repair Fee         | <u>12,500</u>                      |
| TOTAL Charges for Services   |                            | 336,600                            |
| <br><u>Investment Income</u> |                            |                                    |
| 46100                        | Interest Income            | <u>200</u>                         |
| TOTAL Investment Income      |                            | 200                                |
| <br><u>Miscellaneous</u>     |                            |                                    |
| 48100                        | Farm Income                | 50,000                             |
| 48200                        | Farm House Rent            | 1,800                              |
| 48400                        | Other Income               | 13,200                             |
| 48500.00                     | Contributed Capital Assets | <u>0</u>                           |
| TOTAL Miscellaneous          |                            | 65,000                             |
| <br>*** TOTAL REVENUES ***   |                            | <br>401,800<br><u><u>=====</u></u> |

500-Water and Sewer  
Water and Sewer  
DEPARTMENTAL EXPENDITURES

## BUDGET

|   |         |
|---|---------|
| <u>Personnel &amp; Emp Benefits</u>     |         |
| 550-1100 Salary Expense - Director      | 67,420  |
| 550-1101 Salary Expense - Clerk         | 40,604  |
| 550-1102 Salary Expense - WS Employee   | 47,207  |
| 550-1103 Salary Expense - Summer        | 3,200   |
| 550-1104 Salary Expense - Steve Amherst | 0       |
| 550-1105 Salary Expense - Clerk Asst.   | 0       |
| 550-1200 Payroll Taxes - Director       | 5,158   |
| 550-1201 Payroll Taxes - Clerk          | 3,106   |
| 550-1202 Payroll Taxes - Employee       | 3,611   |
| 550-1203 Payroll Taxes - Summer         | 244     |
| 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      | 57      |
| 550-1305 Unemployment Tax - Clerk Asst. | 0       |
| 550-1400 Worker's Comp. Ins. - Director | 2,706   |
| 550-1401 Worker's Comp. Ins. - Clerk    | 143     |
| 550-1402 Worker's Comp. Ins. - Employee | 1,318   |
| 550-1403 Worker's Comp Ins. - Summer    | 90      |
| 550-1405 Worker's Comp Ins - Clerk Asst | 0       |
| 550-1500 Retirement - Director          | 1,207   |
| 550-1501 Retirement - Clerk             | 727     |
| 550-1502 Retirement - Employee          | 845     |
| 550-1504 Retirement - Amherst Steve     | 0       |
| 550-1505 Retirement - Clerk Asst.       | 0       |
| 550-1600 Health Ins. - Director         | 4,200   |
| 550-1601 Health Ins. - Clerk            | 4,200   |
| 550-1602 Health Ins. - Employee         | 4,200   |
| 550-1604 Health Ins. - Amherst Steve    | 0       |
| 550-1605 Health Ins. - Clerk Asst.      | 0       |
| 550-1700 Uniforms - Director            | 725     |
| 550-1702 Uniforms - Employee            | 725     |
| 550-1703 Uniforms - Clerk               | 725     |
| 550-1705 Uniforms - Clerk Asst.         | 0       |
| 550-1900 Amherst Reimbursement - Person | 0       |
| TOTAL Personnel & Emp Benefits          | 192,460 |
| <u>Purchased/Contracted Svc</u>         |         |
| 550-2100 Audit                          | 6,100   |
| 550-2101 Legal                          | 3,500   |
| 550-2200 Advertising                    | 750     |
| 550-2300 Dues & Fees                    | 4,500   |
| 550-2302 Software Maintenance Fees      | 4,700   |
| 550-2310 Training                       | 1,600   |
| 550-2400 Insurance - Building           | 7,900   |

500-Water and Sewer  
Water and Sewer  
DEPARTMENTAL EXPENDITURES

|   | BUDGET         |
|---|----------------|
| 550-2401 Insurance - Liability          | 640            |
| 550-2402 Insurance - Vehicle            | 725            |
| 550-2403 Insurance - Equipment          | 535            |
| 550-2404 Bonds                          | 100            |
| 550-2503 Health & Safety                | 40             |
| 550-2504 Water Testing                  | 3,200          |
| TOTAL Purchased/Contracted Svc          | <u>34,290</u>  |
| <u>Supplies, Maint &amp; Other</u>      | 10,000         |
| 550-3100 Supplies                       | 1,500          |
| 550-3101 Supplies - Office              | 2,400          |
| 550-3102 Supplies - Postage             | 500            |
| 550-3103 Supplies - Shop                | 3,800          |
| 550-3204 Telephone                      | 25,000         |
| 550-3210 Electricity                    | 1,100          |
| 550-3220 Natural Gas                    | 4,000          |
| 550-3701 Vehicle Gas & Oil              | 3,200          |
| 550-3702 Vehicle Repairs                | 1,200          |
| 550-3703 Vehicle Tires                  | 10,000         |
| 550-3710 Repair & Maintenance           | 15,000         |
| 550-3790 Farm Expenses                  | 0              |
| 550-3802 Grant - STEP                   | 0              |
| 550-3804 Grant - CDBG                   | 1,450          |
| 550-3900 Miscellaneous                  | <u>79,150</u>  |
| TOTAL Supplies, Maint & Other           |                |
| <u>Capital Outlays</u>                  |                |
| 550-4100 Equipment&Furniture-Capital Ou | 5,000          |
| 550-4101 Capital Outlay                 | 35,000         |
| 550-4106 Land Acquisition - Capital Imp | 52,837         |
| TOTAL Capital Outlays                   | <u>92,837</u>  |
| <u>Debt Service</u>                     |                |
| 550-8101 Pickup Truck - Debt Service    | 0              |
| 550-8103 New Res. Develop.-Debt Service | <u>0</u>       |
| TOTAL Debt Service                      | 0              |
| <u>Other Financing (Uses)</u>           |                |
| 550-9210 Interest Expense               | 0              |
| 550-9500 Depreciation                   | 0              |
| 550-9900 Transfers Out                  | <u>0</u>       |
| TOTAL Other Financing (Uses)            | 0              |
| <br>                                    |                |
| TOTAL Water and Sewer                   | <u>398,737</u> |
| <br>                                    |                |
| *** TOTAL EXPENDITURES ***              | <u>398,737</u> |
| <br>                                    |                |
| *** END OF REPORT ***                   |                |
| <br>                                    |                |
| *** END OF REPORT ***                   |                |

700-Cemetery

BUDGET

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REVENUE SUMMARY

Investment Income

10

\*\*\* TOTAL REVENUES \*\*\*

10



700-Cemetery

REVENUES

BUDGET

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|                          |       |
|--------------------------|-------|
| <u>Investment Income</u> | 10    |
| 46100 Interest Income    | 10    |
| TOTAL Investment Income  |       |
| <hr/>                    |       |
| *** TOTAL REVENUES ***   | 10    |
|                          | ===== |

\*\*\* END OF REPORT \*\*\*

# 2020 Tax Rate Calculation Worksheet

## CITY OF SUDAN

### 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.

|    |  |                  |
|----|--|------------------|
| 1. | <b>2019 total taxable value.</b> Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17). <sup>1</sup> | \$26,818,328     |
| 2. | <b>2019 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>  | \$0              |
| 3. | <b>Preliminary 2019 adjusted taxable value.</b> Subtract line 2 from line 1.   | \$26,818,328     |
| 4. | <b>2019 total adopted tax rate.</b>  | \$1.069000/\$100 |
| 5. | <b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b><br>A. Original 2019 ARB values: \$0<br>B. 2019 values resulting from final court decisions: - \$0<br>C. 2019 value loss. Subtract B from A. <sup>3</sup>   | \$0              |
| 6. | <b>2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b><br>A. 2019 ARB certified value: \$0<br>B. 2019 disputed value: - \$0<br>C. 2019 undisputed value. Subtract B from A. <sup>4</sup>  | \$0              |
| 7. | <b>2019 Chapter 42 related adjusted values.</b> Add line 5 and line 6.   | \$0              |
| 8. | <b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b><br>Add line 3 and line 7.  | \$26,818,328     |

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

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

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

**2020 Tax Rate Calculation Worksheet**  
**CITY OF SUDAN**

**No-New-Revenue Tax Rate (continued)**

|     |   |              |
|-----|---|--------------|
| 9.  | <b>2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.</b> Enter the 2019 value of property in deannexed territory. <sup>5</sup>   | \$0          |
| 10. | <b>2019 taxable value lost because property first qualified for an exemption in 2020.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.<br>A. <b>Absolute exemptions.</b> Use 2019 market value: \$27,460<br>B. <b>Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$0<br>C. <b>Value loss.</b> Add A and B. <sup>6</sup> | \$27,460     |
| 11. | <b>2019 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 2020.</b> Use only those properties that first qualified in 2020; do not use properties that qualified in 2019.<br>A. <b>2019 market value:</b> \$0<br>B. <b>2020 productivity or special appraised value:</b> - \$0<br>C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>  | \$0          |
| 12. | <b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.  | \$27,460     |
| 13. | <b>Adjusted 2019 taxable value.</b> Subtract line 12 from line 8.   | \$26,790,868 |
| 14. | <b>Adjusted 2019 total levy.</b> Multiply line 4 by line 13 and divide by \$100.  | \$286,394    |
| 15. | <b>Taxes refunded for years preceding tax year 2019.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. <sup>8</sup>  | \$79         |
| 16. | <b>Taxes in tax increment financing (TIF) for tax year 2019.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0". <sup>9</sup>   | \$0          |
| 17. | <b>Adjusted 2019 levy with refunds and TIF adjustment.</b> Add lines 14 and 15, subtract line 16. <sup>10</sup>   | \$286,473    |

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 § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

## 2020 Tax Rate Calculation Worksheet CITY OF SUDAN

### No-New-Revenue Tax Rate (continued)

|     |   |  |
|-----|---|--|
| 18. | <p><b>Total 2020 taxable value on the 2020 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$28,119,306</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2020 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$28,119,306</span></p>                |  |
| 19. | <p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2020 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.<sup>14</sup> <span style="float: right;">\$0</span></p> <p><b>B. 2020 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> <span style="float: right;">+ \$0</span></p> |  |

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

**2020 Tax Rate Calculation Worksheet  
CITY OF SUDAN**

**No-New-Revenue Tax Rate (concluded)**

|                |  |               |
|----------------|--|---------------|
| 19.<br>(cont.) | C. Total value under protest or not certified. Add A and B.  | \$0           |
| 20.            | <b>2020 tax ceilings.</b> Counties, cities and junior colleges enter 2020 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 units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>   | \$0           |
| 21.            | <b>2020 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>  | \$28,119,306  |
| 22.            | <b>Total 2020 taxable value of properties in territory annexed after January 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed. <sup>18</sup>  | \$0           |
| 23.            | <b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2019. 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 January 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. <sup>19</sup> | \$226,690     |
| 24.            | <b>Total adjustments to the 2020 taxable value.</b> Add lines 22 and 23.   | \$226,690     |
| 25.            | <b>Adjusted 2020 taxable value.</b> Subtract line 24 from line 21.   | \$27,892,616  |
| 26.            | <b>2020 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>   | \$1.027/\$100 |
| 27.            | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. <sup>21</sup>  | \$/\$100      |

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)

## 2020 Tax Rate Calculation Worksheet

### CITY OF SUDAN

#### 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:

1. **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.
2. **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.

|     |   |                |
|-----|---|----------------|
| 28. | 2019 M&O tax rate. Enter the 2019 M&O tax rate.   | \$1.0690/\$100 |
| 29. | 2019 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> .   | \$26,818,328   |
| 30. | Total 2019 M&O levy. Multiply line 28 by line 29 and divide by \$100.   | \$286,687      |
| 31. | <p><b>Adjusted 2019 levy for calculating NNR M&amp;O taxes.</b> Add line 31E to line 30.</p> <p>A. <b>2019 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p style="text-align: right;">\$0</p> <p>B. <b>M&amp;O taxes refunded for years preceding tax year 2019:</b> Enter the amount of M&amp;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 2019. This line applies only to tax years preceding tax year 2019.</p> <p style="text-align: right;">+ \$79</p> <p>C. <b>2019 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p> |                |

**2020 Tax Rate Calculation Worksheet**  
**CITY OF SUDAN**

**Voter-Approval Tax Rate (continued)**

|                |   |                |
|----------------|---|----------------|
| 31.<br>(cont.) | <p><b>D. 2019 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$0</p> <p><b>E. 2019 M&amp;O levy adjustments.:</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$79</p>  | \$286,766      |
| 32.            | <b>Adjusted 2020 taxable value.</b><br>Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$27,892,616   |
| 33.            | <b>2020 NNR M&amp;O rate. (unadjusted)</b><br>Divide line 31 by line 32 and multiply by \$100.  | \$1.0281/\$100 |
| 34.            | <p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b> Enter the rate calculated in C. If not applicable, enter 0.</p> <p><b>A. 2020 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2019 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> | \$0/\$100      |

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044



**2020 Tax Rate Calculation Worksheet**  
**CITY OF SUDAN**

**Voter-Approval Tax Rate (continued)**

|            |   |           |           |
|------------|---|-----------|-----------|
| <b>35.</b> | <p><b>Rate adjustment for indigent health care expenditures.</b><sup>24</sup> Enter the rate calculated in C. If not applicable, enter 0.</p> <p><b>A. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> | \$0       |           |
|            | <p><b>B. 2019 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.</p>   | \$0       |           |
|            | <p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100.</p>   | \$0/\$100 | \$0/\$100 |
| <b>36.</b> | <p><b>Rate adjustment for county indigent defense compensation.</b><sup>25</sup> Enter the lessor of C and D. If not applicable, enter 0.</p> <p><b>A. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p>                | \$0       |           |
|            | <p><b>B. 2019 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.</p>  | \$0       |           |
|            | <p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100.</p>   | \$0/\$100 |           |
|            | <p><b>D.</b> Multiply B by 0.05 and divide by line 32 and multiply by \$100.</p>  | \$0/\$100 | \$0/\$100 |

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

**2020 Tax Rate Calculation Worksheet  
CITY OF SUDAN**

**Voter-Approval Tax Rate (continued)**

|            |  |                |
|------------|--|----------------|
| <b>37.</b> | <p><b>Rate adjustment for county hospital expenditures.</b><sup>26</sup> Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p><b>A. 2020 eligible county hospital expenditures.</b><br/>Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020</p> <p style="text-align: right;">\$0</p> <p><b>B. 2019 eligible county hospital expenditures.</b><br/>Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p>   | \$0/\$100      |
| <b>38.</b> | <p><b>Adjusted 2020 NNR M&amp;O rate.</b><br/>Add lines 33, 34, 35, 36, and 37.</p>  | \$1.0281/\$100 |
| <b>39.</b> | <p><b>2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p><b>Taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08.<sup>27</sup></p> | \$1.1103/\$100 |

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

**2020 Tax Rate Calculation Worksheet**  
**CITY OF SUDAN**

**Voter-Approval Tax Rate (concluded)**

|     |  |                |
|-----|--|----------------|
| 40. | <p><b>Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,<br/> (2) are secured by property taxes,<br/> (3) are scheduled for payment over a period longer than one year, and<br/> (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.<br/> Enter debt amount. <span style="float: right;">\$0</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none). <span style="float: right;">-\$0</span></p> <p>D: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>E: <b>Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$0</span></p> |                |
| 41. | <b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>  | \$0            |
| 42. | <b>Adjusted 2020 debt.</b> Subtract line 41 from line 40E.   | \$0            |
| 43. | <p><b>2020 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>29</sup></p> <p>A. Enter the 2020 anticipated collection rate certified by the collector.<sup>30</sup> <span style="float: right;">95.1200%</span></p> <p>B. Enter the 2019 actual collection rate. <span style="float: right;">96.2300%</span></p> <p>C. Enter the 2018 actual collection rate. <span style="float: right;">96.2400%</span></p> <p>D. Enter the 2017 actual collection rate. <span style="float: right;">95.1200%</span></p> <p style="text-align: right;"><b>95.1200%</b></p>  |                |
| 44. | <b>2020 debt adjusted for collections.</b> Divide line 42 by line 43.  | \$0            |
| 45. | <b>2020 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$28,119,306   |
| 46. | <b>2020 debt rate.</b> Divide line 44 by line 45 and multiply by \$100.  | \$0/\$100      |
| 47. | <b>2020 voter-approval tax rate.</b> Add lines 39 and 46.  | \$1.1103/\$100 |
| 48. | <b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.  | \$/\$100       |

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

30 Tex. Tax Code § 26.04(b)

## 2020 Tax Rate Calculation Worksheet

### CITY OF SUDAN

#### De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. <sup>42</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. <sup>43</sup>

|     |  |                |
|-----|--|----------------|
| 66. | <b>Adjusted 2020 NNR M&amp;O tax rate.</b> Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$1.0281/\$100 |
| 67. | <b>2020 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .         | \$28,119,306   |
| 68. | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 67 and multiply by \$100.                   | \$1.7781/\$100 |
| 69. | <b>2020 debt rate.</b> Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .                     | \$0/\$100      |
| 70. | <b>De minimis rate.</b> Add lines 66,68, and 69.   | \$2.8062/\$100 |

42 Tex. Tax Code § 26.012(8-a)

43 Tex. Tax Code § 26.063(a)(1)

### Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate.** As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). \$1.027/\$100

**Voter-approval tax rate.** As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment). \$1.1103/\$100

**De minimis rate.** If applicable, enter the de minimis rate from line 70. \$2.8062/\$100

**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 calculated the tax rates in accordance with requirements in Tax Code. <sup>44</sup>

**Print Here**

Lesia Kloiber RPA/RTA

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Printed Name of Taxing Unit Representative

**Sign Here**

*Lesia Kloiber*

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Taxing Unit Representative

**Date**

7-31-2020

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44 Tex. Tax Code § 26.04(c)

**2020 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** CITY OF SUDAN

**Date:** 07/28/2020

|   |              |
|---|--------------|
| 1.2019 taxable value, adjusted for court-ordered reductions.<br>Enter line 8 of the No-New-Revenue Tax Rate Worksheet.                      | \$26,818,328 |
| 2.2019 total tax rate.<br>Enter line 4 of the No-New-Revenue Tax Rate Worksheet.  | 1.069000     |
| 3.Taxes refunded for years preceding tax year 2019.<br>Enter line 15 of the No-New-Revenue Tax Rate Worksheet.                              | \$79         |
| 4.Last year's levy.<br>Multiply Line 1 times Line 2 and divide by 100.<br>To the result, add Line 3.  | \$286,767    |
| 5.2020 total taxable value. Enter Line 21 of<br>the No-New-Revenue Tax Rate Worksheet.  | \$28,119,306 |
| 6.2020 no-new tax rate.<br>Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54<br>of the Additional Sales Tax Rate Worksheet. | 1.027000     |
| 7.2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted.<br>Multiply Line 5 times Line 6 and divide by 100.              | \$288,785    |
| 8.Last year's total levy.<br>Sum of line 4 for all funds.   | \$286,767    |
| 9.2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.<br>Sum of line 7 for all funds.                           | \$288,785    |
| 10.Tax Increase (Decrease).<br>Subtract Line 8 from Line 9.   | \$2,018      |