

**CITY OF SUDAN**  
**COVER PAGE for 2025-2026 BUDGET**

The Tax Rate for 2025 is \$0.9622/\$100

This Budget will raise more revenue from property taxes than last year's budget by an amount of \$33,000.00, which is a 8.4184% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,179.29.

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

In Favor: Alderman Jan Smith; Alderman Rosendo Alcaraz; Alderman Tim Rich;  
Alderman Celia Garza

Opposed: None

Present but not voting: Mayor Michael Williamson

Absent: Alderman, Joe Martin

|                                                         |               |
|---------------------------------------------------------|---------------|
| 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  |
| 2025 Property Tax Rate                                  | 0.9622/\$100  |
| 2025 No-New-Revenue Tax Rate                            | 0.8884/\$100  |
| 2025 No-New-Revenue Maintenance and Operations Tax Rate | 0.8884/\$100  |
| 2025 Voter-Approval Tax Rate                            | 0.9622/\$100  |
| 2025 Debt Rate                                          | 0.0/\$100     |
| 2025 Taxable Value                                      | \$44,219,890  |
| (2025 De Minimis Rate                                   | 2.0192/\$100) |

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

## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund

## BUDGET

## REVENUE SUMMARY

|                          |               |
|--------------------------|---------------|
| Taxes                    | 650,300       |
| Intergovernmental        | 24,000        |
| Charges for Services     | 248,350       |
| Fines & Forfeitures      | 73,101        |
| Investment Income        | 20,600        |
| Contributions & Donation | 12,000        |
| Miscellaneous            | <u>75,715</u> |
| *** TOTAL REVENUES ***   | 1,104,066     |

## EXPENDITURE SUMMARY

|                            |              |
|----------------------------|--------------|
| City Hall                  | 200,091      |
| Cemetery                   | 19,550       |
| Judicial                   | 32,608       |
| EMS                        | 0            |
| Fire                       | 98,750       |
| Emergency Management       | 3,100        |
| Police                     | 234,636      |
| Street                     | 211,375      |
| Sanitation                 | 264,124      |
| Animal Control             | 11,813       |
| Economic Devel. Corp.      | <u>1,292</u> |
| *** TOTAL EXPENDITURES *** | 1,077,340    |

|                                         |        |
|-----------------------------------------|--------|
| ** REVENUES OVER(UNDER) EXPENDITURES ** | 26,726 |
|-----------------------------------------|--------|

END OF PAGE 001 OF 001

## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund

## REVENUES

## BUDGET

Taxes

|                                         |              |
|-----------------------------------------|--------------|
| 41100.10 Property Tax Revenue           | 425,000      |
| 41200.10 Franchise Taxes                | 78,000       |
| 41300.10 City 1% Sales Tax              | 93,600       |
| 41303.10 City .005 Sales Tax St. Maint. | 46,700       |
| 41400.10 Penalty and Interest           | <u>7,000</u> |
| TOTAL Taxes                             | 650,300      |

Intergovernmental

|                                      |          |
|--------------------------------------|----------|
| 43100.31 County Fires                | 24,000   |
| 43200.30 County EMS Program Payments | <u>0</u> |
| TOTAL Intergovernmental              | 24,000   |

Charges for Services

|                                         |          |
|-----------------------------------------|----------|
| 44000.50 Code Property Proceeds         | 5,000    |
| 44100.50 Garbage Revenue                | 175,200  |
| 44200.50 Fuel Surcharge                 | 10,000   |
| 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             | 300      |
| 44600.10 Credit/Debit Card Revenue Fees | 1,100    |
| 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    |
| 44901.30 911 Billing Revenue            | 0        |
| 44905.30 Revenue from Transfers         | <u>0</u> |
| TOTAL Charges for Services              | 248,350  |

Fines & Forfeitures

|                                         |              |
|-----------------------------------------|--------------|
| 45100.20 JD Fines                       | 63,251       |
| 45200.20 JD Court Technology Fee        | 1,800        |
| 45300.20 JD Court Security Fee          | 2,200        |
| 45400.20 JD Time Payment Efficiency Fee | 0            |
| 45500.20 JD Service Fee Quarterly Repor | 3,600        |
| 45600.20 JD Municipal Jury Fund         | 50           |
| 45700.20 JD Truancy Prevention Fund     | <u>2,200</u> |
| TOTAL Fines & Forfeitures               | 73,101       |

Investment Income

|                             |            |
|-----------------------------|------------|
| 46100.10 CH Interest Income | 20,500     |
| 46100.31 FD Interest Income | <u>100</u> |
| TOTAL Investment Income     | 20,600     |

## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund

## REVENUES

## BUDGET

Contributions & Donation

|                                         |        |
|-----------------------------------------|--------|
| 47100.11 Cemetery Memorials & Donations | 0      |
| 47200.10 Christmas Light Donations      | 0      |
| 47300.11 Cemetery Chapel Donations      | 7,000  |
| 47400.10 Toys for Kids Donations        | 5,000  |
| TOTAL Contributions & Donation          | 12,000 |

Miscellaneous

|                                        |        |
|----------------------------------------|--------|
| 48200.10 Community Center Rental       | 1,400  |
| 48270.10 Unclaimed Property Proceeds   | 0      |
| 48325.10 Corona CRF Grant              | 0      |
| 48360.10 FEMA Grant                    | 0      |
| 48370.10 CDBG GRant                    | 13,740 |
| 48380.10 Park Grant - TPWD             | 0      |
| 48390.10 Downtown Revitalization Grant | 0      |
| 48400.10 CH Other Income               | 5,000  |
| 48400.11 CE Other Income               | 0      |
| 48400.20 JD Other Income               | 0      |
| 48400.31 FD Other Income               | 43,000 |
| 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                 | 3,000  |
| 48800.10 EDC Payment for Sec./Treas.   | 1,200  |
| TOTAL Miscellaneous                    | 75,715 |

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

1,104,066

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## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund  
City Hall  
DEPARTMENTAL EXPENDITURES

## BUDGET

Personnel & Emp Benefits

|                                        |         |
|----------------------------------------|---------|
| 510-1100 Salary Expense - Secretary    | 89,863  |
| 510-1101 Salary Expense - Custodial    | 4,700   |
| 510-1200 Payroll Taxes - Secretary     | 6,874   |
| 510-1201 Payroll Taxes - Custodial     | 360     |
| 510-1300 Unemployment Tax - Secretary  | 50      |
| 510-1301 Unemployment Tax - Custodial  | 3       |
| 510-1400 Worker's Comp. Ins.-Secretary | 243     |
| 510-1401 Worker's Comp. Ins.-Custodial | 0       |
| 510-1500 Retirement                    | 8,150   |
| 510-1600 Health Ins.                   | 6,000   |
| 510-1700 Uniforms - Sec.               | 800     |
| TOTAL Personnel & Emp Benefits         | 117,043 |

Purchased/Contracted Svc

|                                         |        |
|-----------------------------------------|--------|
| 510-2100 Audit                          | 6,700  |
| 510-2101 Legal                          | 2,300  |
| 510-2200 Advertising                    | 500    |
| 510-2250 Unclaimed Property Expenses    | 0      |
| 510-2300 Dues & Fees                    | 1,700  |
| 510-2301 Tax Assessment Fees            | 17,000 |
| 510-2302 Software Maintenance Fees      | 3,700  |
| 510-2303 Debit/Credit Card Fees         | 0      |
| 510-2304 Property Service Fees/Expenses | 0      |
| 510-2305 Elections                      | 1,200  |
| 510-2306 IT Services                    | 1,000  |
| 510-2310 Training                       | 350    |
| 510-2400 Insurance - Building           | 3,200  |
| 510-2401 Insurance - Liability          | 750    |
| 510-2404 Insurance - W/C Council        | 18     |
| 510-2405 Bonds                          | 150    |
| 510-2501 Pest Control                   | 240    |
| 510-2502 Equipment Lease                | 1,750  |
| 510-2503 Health and Safety              | 0      |
| TOTAL Purchased/Contracted Svc          | 40,558 |

Supplies, Maint & Other

|                                         |        |
|-----------------------------------------|--------|
| 510-3100 Supplies - Custodial           | 500    |
| 510-3101 Supplies - Office              | 1,500  |
| 510-3102 Supplies - Postage             | 400    |
| 510-3201 Telephone                      | 2,700  |
| 510-3210 Electricity                    | 5,700  |
| 510-3220 Natural Gas                    | 2,600  |
| 510-3710 Repairs & Maintenance          | 1,000  |
| 510-3801 Flag Poles                     | 50     |
| 510-3804 Grant - Downtown Revitalizatio | 0      |
| 510-3806 Grant - FEMA                   | 13,740 |
| 510-3900 Miscellaneous Expense          | 2,000  |

BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund  
City Hall  
DEPARTMENTAL EXPENDITURES

|                                         | BUDGET  |
|-----------------------------------------|---------|
| 510-3901 Miscellaneous - Community Cent | 500     |
| 510-3903 Miscellaneous Expense-EDC      | 0       |
| 510-3904 Misc. Expense-Christmas Lights | 0       |
| 510-3910 Miscellaneous - Toys for Kids  | 5,000   |
| TOTAL Supplies, Maint & Other           | 35,690  |
| Capital Outlays                         |         |
| 510-4100 Equipment & Furniture- Cap.Out | 0       |
| 510-4101 Capital Outlay                 | 2,000   |
| TOTAL Capital Outlays                   | 2,000   |
| 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                         | 200,091 |

## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund

Cemetery

DEPARTMENTAL EXPENDITURES

## BUDGET

Purchased/Contracted Svc

|                                      |       |
|--------------------------------------|-------|
| 511-2101 Legal                       | 0     |
| 511-2300 Dues & Fees                 | 0     |
| 511-2306 IT Services                 | 1,000 |
| 511-2400 Insurance - Building Chapel | 250   |
| 511-2404 Insurance - Property        | 100   |
| TOTAL Purchased/Contracted Svc       | 1,350 |

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  | 1,300  |
| 511-3900 Miscellaneous          | 100    |
| 511-3901 Miscellaneous - Chapel | 200    |
| TOTAL Supplies, Maint & Other   | 10,350 |

Capital Outlays

|                                     |       |
|-------------------------------------|-------|
| 511-4100 Equipment - Capital Outlay | 0     |
| 511-4101 CE Capital Outlay          | 0     |
| 511-4102 CE Capital Outlay Chapel   | 7,850 |
| TOTAL Capital Outlays               | 7,850 |

Debt Service

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

|                |        |
|----------------|--------|
| TOTAL Cemetery | 19,550 |
|----------------|--------|

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## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund

Judicial

DEPARTMENTAL EXPENDITURES

## BUDGET

Personnel & Emp Benefits

|                                 |        |
|---------------------------------|--------|
| 520-1100 Salary Expense - Judge | 19,515 |
| 520-1101 Salary Expense - Clerk | 1,100  |
| 520-1200 Payroll Taxes          | 1,493  |
| 520-1201 Payroll Taxes - Clerk  | 84     |
| 520-1300 Unemployment Tax       | 50     |
| 520-1301 Unempl. Tax - Clerk    | 3      |
| 520-1400 Worker's Comp. Ins.    | 53     |
| 520-1401 Worker's Comp - Clerk  | 3      |
| TOTAL Personnel & Emp Benefits  | 22,300 |

Purchased/Contracted Svc

|                                    |       |
|------------------------------------|-------|
| 520-2101 Legal Fees                | 3,800 |
| 520-2300 Dues & Fees               | 100   |
| 520-2302 Software Maintenance Fees | 1,850 |
| 520-2306 IT Services               | 1,000 |
| 520-2310 Training                  | 400   |
| 520-2400 Building Insurance        | 600   |
| 520-2401 Insurance - Liability     | 750   |
| 520-2404 Bonds                     | 50    |
| 520-2505 Building Security Fee     | 633   |
| 520-2506 Prisoner Housing          | 0     |
| TOTAL Purchased/Contracted Svc     | 9,183 |

Supplies, Maint & Other

|                                |       |
|--------------------------------|-------|
| 520-3100 Supplies              | 350   |
| 520-3201 Telephone             | 425   |
| 520-3710 Repairs & Maintenance | 250   |
| 520-3900 Miscellaneous         | 100   |
| TOTAL Supplies, Maint & Other  | 1,125 |

Capital Outlays

|                                     |   |
|-------------------------------------|---|
| 520-4100 Equipment - Capital Outlay | 0 |
| TOTAL Capital Outlays               | 0 |

Debt Service

|                              |   |
|------------------------------|---|
| 520-8101 Debt - New Building | 0 |
| TOTAL Debt Service           | 0 |

TOTAL Judicial

32,608

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## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund

EMS

DEPARTMENTAL EXPENDITURES

## BUDGET

Personnel & Emp Benefits

|                                         |   |
|-----------------------------------------|---|
| 530-1100 Salary Expense - Crew Chief    | 0 |
| 530-1101 Salary Expense - Crew Member#1 | 0 |
| 530-1102 Salary Expense - Crew Member#2 | 0 |
| 530-1103 Salary Expense-Part-time Emplo | 0 |
| 530-1200 Payroll Taxes - Crew Chief     | 0 |
| 530-1201 Payroll Taxes - Crew Member#1  | 0 |
| 530-1202 Payroll Taxes - Crew Member#2  | 0 |
| 530-1203 Payroll Taxes - Part-time Crew | 0 |
| 530-1300 Unemployment Tax - Crew Chief  | 0 |
| 530-1301 Unemploymnt Tax - Crew Member1 | 0 |
| 530-1302 Unemploy Tax - Crew Member #2  | 0 |
| 530-1303 Unemploy Tax - Part-time Crew  | 0 |
| 530-1400 Worker's Comp. - Crew Chief    | 0 |
| 530-1401 Worker's Comp. - Crew Member#1 | 0 |
| 530-1402 Worker's Comp.- Crew Member #2 | 0 |
| 530-1403 Worker's Comp - Part-time Crew | 0 |
| 530-1500 Retirement - Crew Chief        | 0 |
| 530-1501 Retirement - Crew Member #1    | 0 |
| 530-1502 Retirement - Crew Member #2    | 0 |
| 530-1600 Health Ins. - Crew Chief       | 0 |
| 530-1601 Health Ins. - Crew Member #1   | 0 |
| 530-1602 Health Ins.- Crew Member #2    | 0 |
| 530-1700 Uniforms - Crew Chief          | 0 |
| 530-1701 Uniforms - Crew Member #1      | 0 |
| 530-1702 Uniforms - Crew Member #2      | 0 |
| TOTAL Personnel & Emp Benefits          | 0 |

Purchased/Contracted Svc

|                                         |   |
|-----------------------------------------|---|
| 530-2200 Publications/Advertising       | 0 |
| 530-2300 Dues & Fees                    | 0 |
| 530-2301 Credit Card Fees               | 0 |
| 530-2302 Software/Maintenance Fees      | 0 |
| 530-2305 E-Dispatch                     | 0 |
| 530-2307 Billing Expenses               | 0 |
| 530-2308 Refund Overpymnt Medical Bills | 0 |
| 530-2310 Training                       | 0 |
| 530-2401 Insurance - Liability          | 0 |
| 530-2402 Insurance - Vehicles           | 0 |
| 530-2503 Health & Safety                | 0 |
| 530-2504 Drug Disposal                  | 0 |
| TOTAL Purchased/Contracted Svc          | 0 |

## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund

EMS

DEPARTMENTAL EXPENDITURES

## BUDGET

Supplies, Maint & Other

|                                        |   |
|----------------------------------------|---|
| 530-3100 Supplies                      | 0 |
| 530-3101 Office Supplies               | 0 |
| 530-3104 Supplies - Medical            | 0 |
| 530-3105 Supplies - Oxygen             | 0 |
| 530-3106 Supplies - Fund Raisers       | 0 |
| 530-3201 Telephones/Hotspots           | 0 |
| 530-3701 Vehicle Gas & Oil             | 0 |
| 530-3702 Vehicle Repairs & Maintenance | 0 |
| 530-3703 Vehicle Tires                 | 0 |
| 530-3710 Repairs - Maintenance         | 0 |
| 530-3711 Repairs - Radios              | 0 |
| 530-3900 Miscellaneous Expenses        | 0 |
| TOTAL Supplies, Maint & Other          | 0 |

Capital Outlays

|                                     |   |
|-------------------------------------|---|
| 530-4100 Equipment - Capital Outlay | 0 |
| 530-4101 Capital Outlay             | 0 |
| TOTAL Capital Outlays               | 0 |

Debt Service

|                                 |   |
|---------------------------------|---|
| 530-8100 Loan Debt Service      | 0 |
| 530-8101 Equipment Debt Service | 0 |
| TOTAL Debt Service              | 0 |

TOTAL EMS

0

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## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund

Fire

DEPARTMENTAL EXPENDITURES

## BUDGET

Purchased/Contracted Svc

|                                       |        |
|---------------------------------------|--------|
| 531-2101 Legal                        | 0      |
| 531-2300 Dues & Fees                  | 0      |
| 531-2302 Software Maintenance Fees    | 3,850  |
| 531-2306 IT Services                  | 1,000  |
| 531-2310 Training                     | 8,500  |
| 531-2400 Insurance - Building         | 2,950  |
| 531-2401 Insurance - Liability        | 700    |
| 531-2402 Insurance - Vehicle          | 6,050  |
| 531-2404 Insurance - W/C Volunteers   | 4,100  |
| 531-2406 Insurance - A/D (thru grant) | 2,300  |
| TOTAL Purchased/Contracted Svc        | 29,450 |

Supplies, Maint & Other

|                                |        |
|--------------------------------|--------|
| 531-3100 Supplies              | 1,600  |
| 531-3201 Phones/Hot Spot       | 0      |
| 531-3701 Vehicle Gas & Oil     | 9,000  |
| 531-3702 Vehicle Repairs       | 6,000  |
| 531-3703 Vehicle Tires         | 1,700  |
| 531-3710 Repairs & Maintenance | 10,000 |
| 531-3711 Repairs - Radios      | 800    |
| 531-3900 Miscellaneous         | 100    |
| TOTAL Supplies, Maint & Other  | 29,200 |

Capital Outlays

|                                         |        |
|-----------------------------------------|--------|
| 531-4100 Equipment - Capital Outlay     | 5,000  |
| 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 | 27,000 |
| 531-4105 Truck - Capital Outlay         | 0      |
| TOTAL Capital Outlays                   | 38,000 |

Other Costs

|                            |       |
|----------------------------|-------|
| 531-7100 Fire Marshal Pay  | 300   |
| 531-7101 Incentive Program | 1,800 |
| TOTAL Other Costs          | 2,100 |

Debt Service

|                                         |   |
|-----------------------------------------|---|
| 531-8100 Truck - Debt Service           | 0 |
| 531-8104 Command Vehicle - Debt Service | 0 |
| TOTAL Debt Service                      | 0 |

TOTAL Fire

98,750

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## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund  
Emergency Management  
DEPARTMENTAL EXPENDITURES

## BUDGET

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Purchased/Contracted Svc

|                                |          |
|--------------------------------|----------|
| 532-2303 Code Red System Fees  | 150      |
| 532-2306 IT Services           | 1,000    |
| 532-2310 Training              | <u>0</u> |
| TOTAL Purchased/Contracted Svc | 1,150    |

Supplies, Maint & Other

|                               |          |
|-------------------------------|----------|
| 532-3100 Supplies             | 150      |
| 532-3202 Telephone & Sirens   | 800      |
| 532-3711 Radio Repairs        | 1,000    |
| 532-3900 Miscellaneous        | <u>0</u> |
| TOTAL Supplies, Maint & Other | 1,950    |

Capital Outlays

|                                     |          |
|-------------------------------------|----------|
| 532-4100 Equipment - Capital Outlay | <u>0</u> |
| TOTAL Capital Outlays               | 0        |

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|                            |       |
|----------------------------|-------|
| TOTAL Emergency Management | 3,100 |
|----------------------------|-------|

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## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund

Police

DEPARTMENTAL EXPENDITURES

## BUDGET

Personnel & Emp Benefits

|                                         |         |
|-----------------------------------------|---------|
| 533-1100 Salary Expense - PD Chief      | 79,740  |
| 533-1101 Salary Expense - PD Clerk      | 1,100   |
| 533-1102 Salary Expense - PoliceOfficer | 40,000  |
| 533-1200 Payroll Taxes                  | 6,100   |
| 533-1201 Payroll Taxes - PD Clerk       | 76      |
| 533-1202 Payroll Taxes - Officer        | 3,060   |
| 533-1300 Unemployment Tax               | 140     |
| 533-1301 Unemployment Tax - Clerk       | 3       |
| 533-1302 Unempl. Tax - Officer          | 41      |
| 533-1400 Worker's Comp. Ins.            | 3,536   |
| 533-1401 Worker's Comp. Inc. - Clerk    | 4       |
| 533-1402 Worker's Comp. Ins. - Officer  | 1,774   |
| 533-1500 Retirement                     | 8,700   |
| 533-1502 Retirement - officer           | 4,060   |
| 533-1600 Health Ins. - Chief            | 10,000  |
| 533-1602 Health Ins. - Police Officer   | 5,000   |
| 533-1700 Uniforms                       | 800     |
| 533-1702 Uniforms - Officer             | 800     |
| TOTAL Personnel & Emp Benefits          | 164,934 |

Purchased/Contracted Svc

|                                    |        |
|------------------------------------|--------|
| 533-2101 Legal                     | 3,000  |
| 533-2300 Dues & Fees               | 4,325  |
| 533-2302 Software Maintenance Fees | 2,300  |
| 533-2306 IT Services               | 1,400  |
| 533-2310 Training                  | 5,800  |
| 533-2400 Building Insurance        | 536    |
| 533-2401 Insurance - Liability     | 750    |
| 533-2402 Insurance - Vehicle       | 800    |
| 533-2502 Equipment Lease           | 600    |
| 533-2503 Health and Safety         | 0      |
| TOTAL Purchased/Contracted Svc     | 19,511 |

Supplies, Maint & Other

|                                         |        |
|-----------------------------------------|--------|
| 533-3100 Supplies                       | 1,300  |
| 533-3201 PD Telephone                   | 450    |
| 533-3203 Mobile Phone                   | 2,000  |
| 533-3701 Vehicle Gas & Oil              | 7,000  |
| 533-3702 Vehicle Repairs                | 2,000  |
| 533-3703 Vehicle Tires                  | 1,000  |
| 533-3710 Repairs & Maintenance          | 1,000  |
| 533-3900 Miscellaneous                  | 500    |
| 533-3905 Miscellaneous - Youth Outreach | 0      |
| TOTAL Supplies, Maint & Other           | 15,250 |

BUDGET LISTING

AS OF:SEPTEMBER   30TH, 2026

100-General Fund

Police

DEPARTMENTAL EXPENDITURES

BUDGET

Capital Outlays

|                                         |              |
|-----------------------------------------|--------------|
| 533-4100 Equipment & Furniture - Capita | 25,820       |
| 533-4102 Truck/Car - Capital Improvemen | <u>9,121</u> |
| TOTAL Capital Outlays                   | 34,941       |

Debt Service

|                                      |          |
|--------------------------------------|----------|
| 533-8100 Truck/Car - Debt Service    | 0        |
| 533-8101 New Building - Debt Service | <u>0</u> |
| TOTAL Debt Service                   | 0        |

|              |         |
|--------------|---------|
| TOTAL Police | 234,636 |
|              | =====   |

## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund

Street

DEPARTMENTAL EXPENDITURES

## BUDGET

Personnel & Emp Benefits

|                                       |        |
|---------------------------------------|--------|
| 540-1100 Salary Expense - Maintenance | 67,679 |
| 540-1101 Salary Expense - Summer      | 3,600  |
| 540-1200 Payroll Taxes                | 5,177  |
| 540-1201 Payroll Taxes - Summer       | 275    |
| 540-1300 Unemployment Tax             | 50     |
| 540-1400 Worker's Comp. Ins.          | 3,643  |
| 540-1500 Retirement                   | 7,291  |
| 540-1600 Health Ins.                  | 10,000 |
| 540-1700 Uniforms                     | 800    |
| TOTAL Personnel & Emp Benefits        | 98,515 |

Purchased/Contracted Svc

|                                |       |
|--------------------------------|-------|
| 540-2306 IT Services           | 1,000 |
| 540-2401 Insurance - Liability | 750   |
| 540-2402 Insurance - Vehicle   | 1,000 |
| 540-2503 Health & Safety       | 60    |
| TOTAL Purchased/Contracted Svc | 2,810 |

Supplies, Maint & Other

|                                    |        |
|------------------------------------|--------|
| 540-3100 Supplies                  | 2,000  |
| 540-3103 Supplies - Shop           | 350    |
| 540-3210 Electricity-Street Lights | 38,000 |
| 540-3701 Vehicle Gas & Oil         | 4,400  |
| 540-3702 Vehicle Repairs           | 3,300  |
| 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      | 55,050 |

Capital Outlays

|                                         |        |
|-----------------------------------------|--------|
| 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                 | 0      |
| TOTAL Capital Outlays                   | 55,000 |

Debt Service

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

TOTAL Street

211,375

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## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund

Sanitation

DEPARTMENTAL EXPENDITURES

## BUDGET

Personnel & Emp Benefits

|                                         |           |
|-----------------------------------------|-----------|
| 550-1100 Salary Expense - SD Employee   | 63,878    |
| 550-1101 Salary Expense - Summer        | 3,600     |
| 550-1102 Salary Expense - Driver        | 33,659    |
| 550-1103 Salary Expense - Code Enforce  | 11,442    |
| 550-1105 Salary Expense-Amherst Gilbert | 22,439    |
| 550-1200 Payroll Taxes - Employee       | 4,886     |
| 550-1201 Payroll Taxes - Summer         | 275       |
| 550-1202 Payroll Taxes - Driver         | 2,574     |
| 550-1203 Payroll Taxes - Code Enforce   | 875       |
| 550-1205 Payroll Taxes-Amherst Gilbert  | 1,716     |
| 550-1300 Unemployment Tax - Employee    | 50        |
| 550-1301 Unemployment Tax - Summer      | 15        |
| 550-1302 Unemployment Tax - Driver      | 50        |
| 550-1303 Unemployment Tax - Code Enf    | 50        |
| 550-1304 Unempl. Tax - Amherst Gilbert  | 5         |
| 550-1400 Worker's Comp. Ins. - Employee | 2,391     |
| 550-1401 Worker's Comp. Ins. - Summer   | 88        |
| 550-1402 Worker's Comp. Ins. - Driver   | 1,811     |
| 550-1403 Worker's Comp. Ins. - Code Enf | 82        |
| 550-1404 W/C Ins. - Amherst Gilbert     | 1,207     |
| 550-1500 Retirement - Employee          | 6,949     |
| 550-1502 Retirement - Driver            | 3,700     |
| 550-1505 Retirement-Amherst Gilbert     | 2,468     |
| 550-1600 Health Ins. - Employee         | 10,000    |
| 550-1602 Health Ins. - Driver           | 5,000     |
| 550-1605 Health Ins.- Amherst Gilbert   | 5,000     |
| 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      | ( 33,155) |
| TOTAL Personnel & Emp Benefits          | 152,655   |

Purchased/Contracted Svc

|                                |        |
|--------------------------------|--------|
| 550-2101 Legal                 | 0      |
| 550-2300 Dues & Fees           | 0      |
| 550-2306 IT Services           | 1,000  |
| 550-2310 Training              | 225    |
| 550-2311 Training - Code       | 300    |
| 550-2401 Insurance - Liability | 734    |
| 550-2402 Insurance - Vehicle   | 6,400  |
| 550-2403 Insurance - Equipment | 600    |
| 550-2404 Insurance - Property  | 0      |
| 550-2500 Refuse Dumping        | 32,000 |
| 550-2503 Health & Safety       | 60     |
| TOTAL Purchased/Contracted Svc | 41,319 |

BUDGET LISTING

AS OF:SEPTEMBER    30TH, 2026

100-General Fund  
Sanitation  
DEPARTMENTAL EXPENDITURES

BUDGET

|                                       |         |
|---------------------------------------|---------|
| <u>Supplies, Maint &amp; Other</u>    |         |
| 550-3100 Supplies                     | 1,700   |
| 550-3103 Supplies - Shop              | 750     |
| 550-3203 Mobile Phone                 | 500     |
| 550-3701 Vehicle Gas & Oil            | 13,500  |
| 550-3702 Vehicle Repairs              | 5,000   |
| 550-3703 Vehicle Tires                | 3,000   |
| 550-3710 Repairs & Maintenance        | 3,000   |
| 550-3900 Miscellaneous                | 200     |
| 550-3905 Miscellaneous - Code Enforce | 1,000   |
| 550-3906 Code-Substandard Buildings   | 0       |
| TOTAL Supplies, Maint & Other         | 28,650  |
| <br><u>Capital Outlays</u>            |         |
| 550-4100 Equipment - Capital Outlay   | 35,000  |
| 550-4101 SD Capital Outlay            | 5,000   |
| TOTAL Capital Outlays                 | 40,000  |
| <br><u>Other Costs</u>                |         |
| 550-7200 Bad Debts                    | 1,500   |
| TOTAL Other Costs                     | 1,500   |
| <br><u>Debt Service</u>               |         |
| 550-8101 Pickup Truck - Debt Service  | 0       |
| 550-8102 Truck - Debt Service         | 0       |
| TOTAL Debt Service                    | 0       |
| <br><hr/>                             |         |
| TOTAL Sanitation                      | 264,124 |

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## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

100-General Fund

Animal Control

DEPARTMENTAL EXPENDITURES

## BUDGET

Personnel & Emp Benefits

|                                      |       |
|--------------------------------------|-------|
| 560-1100 Salary Expense - AC Officer | 7,576 |
| 560-1200 Payroll Taxes               | 575   |
| 560-1300 Unemployment Tax            | 12    |
| 560-1400 Worker's Comp. Ins.         | 0     |
| TOTAL Personnel & Emp Benefits       | 8,163 |

Purchased/Contracted Svc

|                                |       |
|--------------------------------|-------|
| 560-2306 IT Services           | 1,000 |
| TOTAL Purchased/Contracted Svc | 1,000 |

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 | 11,813 |
|----------------------|--------|

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BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

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.            | <u>0</u> |
| TOTAL Personnel & Emp Benefits          | 1,292    |

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

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|                            |           |
|----------------------------|-----------|
| *** TOTAL EXPENDITURES *** | 1,077,340 |
|                            | =====     |

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

BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

200-Sudan EDC, Corp., Inc.

| BUDGET                                  |          |
|-----------------------------------------|----------|
| <hr/>                                   |          |
| REVENUE SUMMARY                         |          |
| Taxes                                   | 0        |
| Investment Income                       | 0        |
| Miscellaneous                           | <u>0</u> |
| *** TOTAL REVENUES ***                  | 0        |
| EXPENDITURE SUMMARY                     |          |
| EDC                                     | <u>0</u> |
| *** TOTAL EXPENDITURES ***              | 0        |
| ** REVENUES OVER(UNDER) EXPENDITURES ** | 0        |
| =====                                   |          |

BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

200-Sudan EDC, Corp., Inc.

REVENUES

BUDGET

|                             |          |
|-----------------------------|----------|
| <u>Taxes</u>                |          |
| 41300.80 Sales Tax Revenue  | <u>0</u> |
| TOTAL Taxes                 | 0        |
| <u>Investment Income</u>    |          |
| 46100 Interest Income       | <u>0</u> |
| TOTAL Investment Income     | 0        |
| <u>Miscellaneous</u>        |          |
| 48200.80 Land Lease Revenue | <u>0</u> |
| TOTAL Miscellaneous         | 0        |
| *** TOTAL REVENUES ***      |          |
|                             | 0        |
|                             | =====    |

## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

200-Sudan EDC, Corp., Inc.

EDC

DEPARTMENTAL EXPENDITURES

## BUDGET

Purchased/Contracted Svc

|                                       |   |
|---------------------------------------|---|
| 550-2101 Legal Fees                   | 0 |
| 550-2200 Advertising & Marketing      | 0 |
| 550-2201 Legal Notices/Publications   | 0 |
| 550-2300 EDC Consultant Fees          | 0 |
| 550-2306 Secretarial Contract Expense | 0 |
| 550-2310 Training Expense             | 0 |
| TOTAL Purchased/Contracted Svc        | 0 |

Supplies, Maint & Other

|                                   |   |
|-----------------------------------|---|
| 550-3100 Supplies                 | 0 |
| 550-3500 Project Awards           | 0 |
| 550-3501 Project Christmas Lights | 0 |
| 550-3510 Project -                | 0 |
| 550-3900 Miscellaneous Expense    | 0 |
| 550-3901 Reimbursal Expense       | 0 |
| 550-3906 Lot Clean Up Expense     | 0 |
| TOTAL Supplies, Maint & Other     | 0 |

Capital Outlays

|                                       |   |
|---------------------------------------|---|
| 550-4100 Land Acquisition /Renovation | 0 |
| 550-4101 Capital Impr.-Sewer Line     | 0 |
| TOTAL Capital Outlays                 | 0 |

Debt Service

|                            |   |
|----------------------------|---|
| 550-8100 Loan Debt Service | 0 |
| TOTAL Debt Service         | 0 |

|           |   |
|-----------|---|
| TOTAL EDC | 0 |
|-----------|---|

|                            |   |
|----------------------------|---|
| *** TOTAL EXPENDITURES *** | 0 |
|----------------------------|---|

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

BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

500-Water and Sewer

BUDGET

REVENUE SUMMARY

|                        |               |
|------------------------|---------------|
| Charges for Services   | 438,500       |
| Investment Income      | 5,000         |
| Miscellaneous          | <u>79,700</u> |
| *** TOTAL REVENUES *** | 523,200       |

EXPENDITURE SUMMARY

|                                         |                |
|-----------------------------------------|----------------|
| Water and Sewer                         | <u>522,159</u> |
| *** TOTAL EXPENDITURES ***              | 522,159        |
| ** REVENUES OVER(UNDER) EXPENDITURES ** | 1,041          |
|                                         | =====          |

BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

500-Water and Sewer

REVENUES

BUDGET

Charges for Services

|                            |                    |         |
|----------------------------|--------------------|---------|
| 44100                      | Sewer Revenue      | 107,000 |
| 44200                      | Water Revenue      | 316,000 |
| 44400                      | Other Revenue      | 2,400   |
| 44600                      | WS Line Repair Fee | 13,100  |
| TOTAL Charges for Services |                    | 438,500 |

Investment Income

|                         |                 |       |
|-------------------------|-----------------|-------|
| 46100                   | Interest Income | 5,000 |
| TOTAL Investment Income |                 | 5,000 |

Miscellaneous

|                     |                            |        |
|---------------------|----------------------------|--------|
| 48100               | Farm Income                | 50,000 |
| 48200               | Farm House Rent            | 900    |
| 48360               | FEMA Grant Proceeds        | 0      |
| 48370               | CDBG Grant Proceeds        | 0      |
| 48400               | Other Income               | 28,800 |
| 48500.00            | Contributed Capital Assets | 0      |
| TOTAL Miscellaneous |                            | 79,700 |

|     |                |     |         |
|-----|----------------|-----|---------|
| *** | TOTAL REVENUES | *** | 523,200 |
|-----|----------------|-----|---------|

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## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

500-Water and Sewer

Water and Sewer

DEPARTMENTAL EXPENDITURES

## BUDGET

Personnel & Emp Benefits

|                                         |         |
|-----------------------------------------|---------|
| 550-1100 Salary Expense - Director      | 92,383  |
| 550-1101 Salary Expense - Clerk         | 57,801  |
| 550-1102 Salary Expense - WS Employee   | 52,308  |
| 550-1103 Salary Expense - Summer        | 0       |
| 550-1200 Payroll Taxes - Director       | 7,067   |
| 550-1201 Payroll Taxes - Clerk          | 4,421   |
| 550-1202 Payroll Taxes - Employee       | 4,000   |
| 550-1203 Payroll Taxes - Summer         | 0       |
| 550-1300 Unemployment Tax - Director    | 50      |
| 550-1301 Unemployment Tax - Clerk       | 50      |
| 550-1302 Unemployment Tax - Employee    | 50      |
| 550-1303 Unemployment Tax - Summer      | 0       |
| 550-1400 Worker's Comp. Ins. - Director | 3,458   |
| 550-1401 Worker's Comp. Ins. - Clerk    | 197     |
| 550-1402 Worker's Comp. Ins. - Employee | 1,950   |
| 550-1403 Worker's Comp Ins. - Summer    | 0       |
| 550-1500 Retirement - Director          | 10,000  |
| 550-1501 Retirement - Clerk             | 6,300   |
| 550-1502 Retirement - Employee          | 5,750   |
| 550-1600 Health Ins. - Director         | 10,000  |
| 550-1601 Health Ins. - Clerk            | 10,000  |
| 550-1602 Health Ins. - Employee         | 10,000  |
| 550-1700 Uniforms - Director            | 800     |
| 550-1702 Uniforms - Employee            | 800     |
| 550-1703 Uniforms - Clerk               | 800     |
| TOTAL Personnel & Emp Benefits          | 278,185 |

Purchased/Contracted Svc

|                                    |        |
|------------------------------------|--------|
| 550-2100 Audit                     | 6,700  |
| 550-2101 Legal                     | 1,500  |
| 550-2200 Advertising               | 250    |
| 550-2300 Dues & Fees               | 3,900  |
| 550-2302 Software Maintenance Fees | 5,500  |
| 550-2306 IT Services               | 2,000  |
| 550-2310 Training                  | 1,300  |
| 550-2400 Insurance - Building      | 13,764 |
| 550-2401 Insurance - Liability     | 750    |
| 550-2402 Insurance - Vehicle       | 700    |
| 550-2403 Insurance - Equipment     | 500    |
| 550-2404 Bonds                     | 100    |
| 550-2503 Health & Safety           | 60     |
| 550-2504 Water Testing             | 3,500  |
| TOTAL Purchased/Contracted Svc     | 40,524 |

## BUDGET LISTING

AS OF:SEPTEMBER 30TH, 2026

500-Water and Sewer  
Water and Sewer  
DEPARTMENTAL EXPENDITURES

## BUDGET

Supplies, Maint & Other

|                                 |              |
|---------------------------------|--------------|
| 550-3100 Supplies               | 20,000       |
| 550-3101 Supplies - Office      | 1,250        |
| 550-3102 Supplies - Postage     | 3,100        |
| 550-3103 Supplies - Shop        | 600          |
| 550-3204 Telephone              | 4,000        |
| 550-3210 Electricity            | 30,000       |
| 550-3220 Natural Gas            | 2,000        |
| 550-3701 Vehicle Gas & Oil      | 4,500        |
| 550-3702 Vehicle Repairs        | 2,500        |
| 550-3703 Vehicle Tires          | 1,000        |
| 550-3710 Repair & Maintenance   | 20,000       |
| 550-3790 Farm Expenses          | 6,000        |
| 550-3802 Grant - STEP           | 0            |
| 550-3804 Grant - CDBG           | 0            |
| 550-3805 Grant - CDBG \$500,000 | 0            |
| 550-3806 Grant - FEMA           | 0            |
| 550-3900 Miscellaneous          | <u>1,000</u> |
| TOTAL Supplies, Maint & Other   | 95,950       |

Capital Outlays

|                                         |               |
|-----------------------------------------|---------------|
| 550-4100 Equipment&Furniture-Capital Ou | 0             |
| 550-4101 Capital Outlay                 | 53,000        |
| 550-4106 Land Acquisition - Capital Imp | <u>53,000</u> |
| TOTAL Capital Outlays                   | 106,000       |

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        |

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|                       |         |
|-----------------------|---------|
| TOTAL Water and Sewer | 522,159 |
|-----------------------|---------|

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|                            |         |
|----------------------------|---------|
| *** TOTAL EXPENDITURES *** | 522,159 |
|----------------------------|---------|

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

BUDGET LISTING

AS OF:SEPTEMBER   30TH, 2026

700-Cemetery

BUDGET

|                        |           |
|------------------------|-----------|
| <hr/>                  |           |
| REVENUE SUMMARY        |           |
| Investment Income      | <u>10</u> |
| *** TOTAL REVENUES *** | 10        |

BUDGET LISTING

AS OF:SEPTEMBER   30TH, 2026

700-Cemetery

REVENUES

BUDGET

Investment Income

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

\*\*\* TOTAL REVENUES \*\*\*  
10  
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\*\*\* END OF REPORT \*\*\*

# 2025 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 II: 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.   | <b>Prior year total taxable value.</b> 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). <sup>1</sup> | \$ 39,644,639    |
| 2.   | <b>Prior year tax ceilings.</b> 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. <sup>2</sup>                                                                                                                                                                                                                                       | \$ 0             |
| 3.   | <b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 39,644,639    |
| 4.   | <b>Prior year total adopted tax rate.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 0.9860 /\$100 |
| 5.   | <b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b><br>A. Original prior year ARB values: ..... \$ 0<br>B. Prior year values resulting from final court decisions: ..... - \$ 0<br>C. Prior year value loss. Subtract B from A. <sup>3</sup>                                                                                                                                                                                                                                                                                                                                             | \$ 0             |
| 6.   | <b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b><br>A. Prior year ARB certified value: ..... \$ 0<br>B. Prior year disputed value: ..... - \$ 0<br>C. Prior year undisputed value. Subtract B from A. <sup>4</sup>                                                                                                                                                                                                                                                                                                                                                                                                    | \$ 0             |
| 7.   | <b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$ 0             |

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

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

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ 39,644,639 |
| 9.   | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <sup>5</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 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: ..... \$ 6,430</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 0</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>                                                                                                                                                                                                                                                                                                                                                                                            | \$ 6,430      |
| 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.<sup>7</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ 0          |
| 12.  | Total adjustments for lost value. Add Lines 9, 10C and 11C.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 6,430      |
| 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. <sup>8</sup> 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ 39,638,209 |
| 15.  | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ 390,832    |
| 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. <sup>9</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 27         |
| 17.  | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ 390,859    |
| 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.<sup>11</sup></p> <p>A. Certified values: ..... \$ 44,219,890</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.<sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p> | \$ 44,219,890 |

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

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Amount/Rate      |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 19.  | <b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup><br><b>A. Current year 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 under protest. <sup>14</sup> ..... \$ 0<br><b>B. Current year 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 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. <sup>15</sup> ..... + \$ 0<br><b>C. Total value under protest or not certified.</b> Add A and B. | \$ 0             |
| 20.  | <b>Current year tax ceilings.</b> 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. <sup>16</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ 0             |
| 21.  | <b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ 44,219,890    |
| 22.  | <b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ 0             |
| 23.  | <b>Total current year 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 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ 226,490       |
| 24.  | <b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 226,490       |
| 25.  | <b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ 43,993,400    |
| 26.  | <b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 0.8884 /\$100 |
| 27.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ 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.  | <b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.                                                                                                     | \$ 0.9860 /\$100 |
| 29.  | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 39,644,639    |

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ 390,896       |
| 31.  | Adjusted prior year levy for calculating NNR M&O rate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |
|      | A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 27                                                                                                                                                                                                                                                            |                  |
|      | B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 0                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |
|      | C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 |                  |
|      | D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |
|      | E. Add Line 30 to 31D.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ 390,923       |
| 32.  | Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ 43,993,400    |
| 33.  | Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ 0.8885 /\$100 |
| 34.  | Rate adjustment for state criminal justice mandate. <sup>23</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |
|      | A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0                                                                                                                                                                                                                                                                                                                                           |                  |
|      | B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0                                                                                                                                                                                                                                                     |                  |
|      | C. Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.0000 /\$100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |
|      | D. Enter the rate calculated in C. If not applicable, enter 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ 0.0000 /\$100 |
| 35.  | Rate adjustment for indigent health care expenditures. <sup>24</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
|      | A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0                                                                                                                                                                                                                                                                                                                          |                  |
|      | B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 0                                                                                                                                                                                                                                                                                                                                                         |                  |
|      | C. Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.0000 /\$100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |
|      | D. Enter the rate calculated in C. If not applicable, enter 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ 0.0000 /\$100 |

<sup>23</sup> [Reserved for expansion]<sup>24</sup> Tex. Tax Code §26.044<sup>25</sup> Tex. Tax Code §26.0441

| Line | Voter Approval Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Amount/Rate      |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 36.  | <b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup><br><b>A. Current year indigent defense compensation expenditures.</b> 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<br><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. .... \$ 0<br><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.0000 /\$100<br><b>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</b> .... \$ 0.0000 /\$100<br><b>E. Enter the lesser of C and D. If not applicable, enter 0.</b> | \$ 0.0000 /\$100 |
| 37.  | <b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup><br><b>A. Current year eligible county hospital expenditures.</b> 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<br><b>B. Prior year eligible county hospital expenditures.</b> 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<br><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.0000 /\$100<br><b>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</b> .... \$ 0.0000 /\$100<br><b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b>                                                                                                                                                                                                                                                                                                                        | \$ 0.0000 /\$100 |
| 38.  | <b>Rate adjustment for defunding municipality.</b> 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.<br><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0<br><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ 0<br><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.0000 /\$100<br><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>                                                                                                                                                                                                        | \$ 0.0000 /\$100 |
| 39.  | <b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ 0.8885 /\$100 |
| 40.  | <b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> 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.<br><b>A. Enter the amount of additional sales tax collected and spent on M&amp;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.</b> .... \$ 0<br><b>B. Divide Line 40A by Line 32 and multiply by \$100.</b> .... \$ 0.0000 /\$100<br><b>C. Add Line 40B to Line 39.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ 0.8885 /\$100 |
| 41.  | <b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.<br><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.<br><b>- or -</b><br><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ 0.9195 /\$100 |

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Amount/Rate       |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| D41. | <b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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<br>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<br>2) the third tax year after the tax year in which the disaster occurred<br><br>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).                                                                                                                                                                                                                                                                                                                                          | \$ _____ / \$100  |
| 42.  | <b>Total current year 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:<br>(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&O expenses.<br><br><b>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. <sup>28</sup></b><br><br>Enter debt amount ..... \$ 0<br><b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... - \$ 0<br><b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... - \$ 0<br><b>D. Subtract amount paid from other resources</b> ..... - \$ 0<br><b>E. Adjusted debt. Subtract B, C and D from A.</b> | \$ 0              |
| 43.  | <b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ 0              |
| 44.  | <b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 0              |
| 45.  | <b>Current year anticipated collection rate.</b><br><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 %<br><b>B.</b> Enter the prior year actual collection rate ..... 99.69 %<br><b>C.</b> Enter the 2023 actual collection rate ..... 100.00 %<br><b>D.</b> Enter the 2022 actual collection rate ..... 100.17 %<br><b>E.</b> 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%. <sup>31</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 100.00 %          |
| 46.  | <b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$ 0              |
| 47.  | <b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ 44,219,890     |
| 48.  | <b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ 0.0000 / \$100 |
| 49.  | <b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ 0.9195 / \$100 |
| D49. | <b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ _____ / \$100  |

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

| Line | Voter-Approval Tax Rate Worksheet                                                                                                                                     | Amount/Rate      |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 50.  | <b>COUNTIES ONLY.</b> 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.  | <b>Taxable Sales.</b> 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. <sup>33</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br>Taxing units that adopted the sales tax before November of the prior year, enter 0.                                                                                                                                                                                        | \$ _____        |
| 52.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup><br><br>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. <sup>34</sup><br>- or -<br>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.  | <b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ _____        |
| 54.  | <b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ _____ /\$100 |
| 55.  | <b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ _____ /\$100 |
| 56.  | <b>Current year NNR tax rate, adjusted for sales tax.</b><br>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.                                                                                                                                                                                                                                                                                                                          | \$ _____ /\$100 |
| 57.  | <b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>35</sup> 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.  | <b>Current year voter-approval tax rate, adjusted for sales tax.</b> 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.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup> | \$ _____        |
| 60.  | <b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                               | \$ _____        |
| 61.  | <b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.                                                                                                                                                                         | \$ _____ /\$100 |

<sup>33</sup> Tex. Tax Code §26.041(d)

<sup>34</sup> Tex. Tax Code §26.041(i)

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.04(c)

<sup>38</sup> Tex. Tax Code §26.045(d)

<sup>39</sup> 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.<sup>39</sup> 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.<sup>40</sup>

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;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> 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.<sup>43</sup>

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

| Line | Unused Increment Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Amount/Rate                                                                                                                    |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| 63.  | Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value<br>A. Voter-approval tax rate (Line 68) .....<br>B. Unused increment rate (Line 67) .....<br>C. Subtract B from A .....<br>D. Adopted Tax Rate .....<br>E. Subtract D from C .....<br>F. 2024 Total Taxable Value (Line 60) .....<br>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero ..... | \$ 1.0483 /\$100<br>\$ 0.0147 /\$100<br>\$ 1.0336 /\$100<br>\$ 0.9860 /\$100<br>\$ 0.0476 /\$100<br>\$ 39,759,862<br>\$ 18,925 |
| 64.  | Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value<br>A. Voter-approval tax rate (Line 67) .....<br>B. Unused increment rate (Line 66) .....<br>C. Subtract B from A .....<br>D. Adopted Tax Rate .....<br>E. Subtract D from C .....<br>F. 2023 Total Taxable Value (Line 60) .....<br>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero ..... | \$ 0.9852 /\$100<br>\$ 0.0503 /\$100<br>\$ 0.9349 /\$100<br>\$ 0.9852 /\$100<br>\$ -0.0503 /\$100<br>\$ 39,440,581<br>\$ 0     |
| 65.  | Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value<br>A. Voter-approval tax rate (Line 67) .....<br>B. Unused increment rate (Line 66) .....<br>C. Subtract B from A .....<br>D. Adopted Tax Rate .....<br>E. Subtract D from C .....<br>F. 2022 Total Taxable Value (Line 60) .....<br>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero ..... | \$ 1.0853 /\$100<br>\$ 0.0613 /\$100<br>\$ 1.0240 /\$100<br>\$ 1.0350 /\$100<br>\$ -0.0110 /\$100<br>\$ 33,248,073<br>\$ 0     |
| 66.  | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ 18,925.0000                                                                                                                 |
| 67.  | 2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 0.0427 /\$100                                                                                                               |
| 68.  | Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)                                                                                                                                                                                                                                                                             | \$ 0.9622 /\$100                                                                                                               |

<sup>39</sup> Tex. Tax Code §26.013(b)

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

<sup>41</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> 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. <sup>44</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>45</sup>

| 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> . | 0.8885           |
| 70.  | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .       | \$ 44,219,890    |
| 71.  | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.                       | \$ 1.1307 /\$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.                                                                             | \$ 2.0192 /\$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. <sup>46</sup>

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. <sup>47</sup>

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

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

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

| Line | Emergency Revenue Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Amount/Rate     |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 74.  | 2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ _____ /\$100 |
| 75.  | Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> .<br>- or -<br>If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>49</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet.<br>- or -<br>If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ _____ /\$100 |
| 76.  | Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ _____ /\$100 |
| 77.  | Adjusted 2024 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 2024 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. <sup>51</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ _____ /\$100 |

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>45</sup> Tex. Tax Code §26.012(b-a)

<sup>46</sup> Tex. Tax Code §26.063(a)(1)

<sup>47</sup> Tex. Tax Code §26.042(b)

<sup>48</sup> Tex. Tax Code §26.042(f)

<sup>49</sup> Tex. Tax Code §26.42(c)

<sup>51</sup> Tex. Tax Code §26.42(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):<br>Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control)<br>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. .... \$ 0.8884 /\$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. .... \$ 0.9622 /\$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. .... \$ 2.0192 /\$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.<sup>52</sup>

print  
here ▶ Lesa Kloiber  
Printed Name of Taxing Unit Representative

sign  
here ▶ Lesa Kloiber  
Taxing Unit Representative

Aug 01, 2025  
Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

| FUND-ACCT. NO.                   | ACCOUNT NAME                   | CASH       | INVESTMENTS |
|----------------------------------|--------------------------------|------------|-------------|
| <b>General Fund</b>              |                                |            |             |
| =====                            |                                |            |             |
| 100-11101                        | Petty Cash                     | 150.00     |             |
| 100-11102                        | General Fund Checking          | 105,561.80 |             |
| 100-11103                        | Tax Escrow Checking            | 0.00       |             |
| 100-11104                        | Downtown Revitalization Grant  | 96.00      |             |
| 100-11106                        | Transition Account             | 7,061.95   |             |
| 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        | 57.41      |             |
| 100-11121                        | Sudan Toys for Kids            | 4,038.25   |             |
| 100-11123                        | Cemetery Chapel Fund           | 3,943.08   |             |
| 100-11201                        | GF Certificates of Deposit     |            | 870,231.69  |
| 100-11202                        | CD Fire Department             |            | 0.00        |
| 100-11203                        | Community Center Savings       |            | 0.00        |
| 100-11204                        | Fire Dept. Special Savings     |            | 22,198.71   |
| 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           |                                | 134,694.17 | 892,430.40  |
| -----                            |                                |            |             |
| <b>Economic Development Corp</b> |                                |            |             |
| =====                            |                                |            |             |
| 200-11102                        | Sudan EDC, Inc.                | 31,310.89  |             |
| 200-11201                        | EDC Certificates of Deposit    |            | 0.00        |
| TOTAL 200-Sudan EDC, Corp., Inc. |                                | 31,310.89  | 0.00        |
| -----                            |                                |            |             |
| <b>Water and Sewer</b>           |                                |            |             |
| =====                            |                                |            |             |
| 500-11102                        | Checking Account               | 10,049.53  |             |
| 500-11105                        | CDBG Fund - Water Well 2023    | 104.00     |             |
| 500-11112                        | Water & Sewer Capital Project  | 18,792.60  |             |
| 500-11115                        | Cash-Meter Deposits            | 0.00       |             |
| 500-11201                        | Certificates of Deposit        |            | 224,990.41  |
| TOTAL 500-Water and Sewer        |                                | 28,946.13  | 224,990.41  |
| -----                            |                                |            |             |
| <b>Cemetery</b>                  |                                |            |             |
| =====                            |                                |            |             |
| 700-11203                        | Savings Account                |            | 2,250.13    |
| TOTAL 700-Cemetery               |                                | 0.00       | 2,250.13    |
| -----                            |                                |            |             |

| FUND-ACCT. NO.             | ACCOUNT NAME | CASH         | INVESTMENTS  |
|----------------------------|--------------|--------------|--------------|
| <hr/>                      |              |              |              |
| <hr/>                      |              |              |              |
| GRAND TOTAL                |              | 194,951.19   | 1,119,670.94 |
|                            |              | =====        | =====        |
| TOTAL CASH AND INVESTMENTS |              | 1,314,622.13 |              |
|                            |              | =====        |              |

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