

**Cumby City Council
Regular Meeting Agenda
Tuesday, September 8, 2020
City Hall – 100 East Main Street, Cumby, Texas
6:30 p.m.**

Public Link: <https://us02web.zoom.us/j/86478468511>

Meeting ID: 864 7846 8511

- I. Call to Order**
- II. Establish quorum**
- III. Invocation**
- IV. Pledge of Allegiance**

V. Announcements

Announcements are provided on each agenda so that City Staff, Mayor, Council Members and members of the public may make announcements concerning matters of public recognition or upcoming events of local and regional significance; to advise the public of opportunities for service, recognition or recreation within our community; and to provide community charitable, civic, and philanthropic organizations the chance to broaden their appeal by the timely publication of details of their programs and activities. To utilize this opportunity, members of the public may contact the Mayor, City Secretary or City Council Members with details of their events or may appear at City Council Meetings and make their own announcements. "Announcements" shall be limited to the recitation of facts about the subject events, congratulatory or approbative statements concerning service to the City or the community, and invitations to participation at various events. No deliberations concerning the details of upcoming events shall be conducted

VI. Presentation by Citizens (Please Limit To 2 Minutes)

(At this time, we would like to listen to any member of the audience on any subject matter, whether that item is on the agenda. All comments are limited to a maximum of two (2) minutes for each speaker. Speakers making personal, unfounded, profane or slanderous remarks may be removed from the room. In accordance with the Open Meetings Act, the Mayor and Aldermen are restricted from discussing or acting on any items not listed on the agenda. Action can only be taken at a future meeting. When your name is called, please come to the front and state your name and address clearly before making your comments. Thank you for your cooperation).

- VII. Reports**
 - A. Police Department**
 - B. Fire Department**

- VIII. Consent items**
 - A. Discuss and approve minutes from August 11, 2020 Regular Session.**

- B. Discuss and approve minutes from August 14, 2020 Special Session.
- C. Discuss and approve August Financials.

IX. Old Business

- A. Discuss Ordinance for Cap of 2500.00 spending limit requiring council approval.

X. New Business

- A. Discuss and consider possible action on adopting Ordinance 2020-09-01 establishing a 2020 property tax rate.
- B. Discuss and consider possible action on adopting Ordinance 2020-09-02 adopting the FY 2020-21 Budget.
- C. Discuss and consider possible action regarding zoning on Main Street for the possible construction of a Dollar General.
- D. Discuss and consider possible action on laws and procedures for hiring and termination of other Municipal Officers which are listed in Local Government Code 22.071; all other City of Cumby Employees.
- E. Discuss and consider possible action on the procedure for storing all City Employees personnel records.
- F. Discuss the status of the Forensic Audit being submitted to Law Enforcement.

XI. Executive Session

Discussion and Convene in executive session under Texas Government Code 551.074 – Discussion and/or action involving the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee

- A. Discuss and Consider Possible action regarding Personnel.

Attorney consultation on any regular session agenda item requiring confidential, attorney/client advice necessitated by the deliberation or discussion of said item where counsel's duty to the City conflicts with the Open Meetings Act

XII. Reconvene in regular session

Announcement of Executive Session and Consideration of Motions authorizing any necessary action as a result of the Executive Session.

XIII. Adjournment

If during the course of the meeting, any discussion of any item on the agenda should be held in closed session, the Council will convene in such executive or closed session in accordance with the following: 1) VTCA Government Code 551.071 - Consultations with legal counsel concerning pending or threatened litigation or matters where counsel's duty to the City conflicts with the Open Meetings Act; 2) VTCA Government Code

551.072 - Deliberations regarding the purchase, sale, lease or exchange of real property; 3) VTCA Government Code 551.073 - Deliberations regarding prospective gifts or donations; 4) VTCA Government Code 551.074 - Deliberations regarding personnel of the City; 5) VTCA Government Code 551.076 - Deliberations regarding the deployment of security devices or the implementation of security policy; and VTCA Government Code 551.087 - Deliberations regarding Economic Development negotiations.

CERTIFICATION

I, Codi Reynolds, City Secretary for City of Cumby, hereby certify that the above notice of meeting and agenda was posted on the Public Notice Board at Cumby City Hall, 100 East Main Street, Cumby, Texas on September 4, 2020 at 1:00 p.m.


Codi Reynolds, City Secretary



MONTH	CITY	COUNTY	ACREAGE	GRASS FIRE	CAR FIRE	STRUCTURE FIRE	MEDICAL	MVA
JAN	6	12	5	2	0	1	7	6
FEB	5	10	20	3	0	0	5	4
MAR	1	11	0	0	0	0	4	4
APR	1	5	0	0	0	0	2	3
MAY	5	16	0	4	1	1	10	4
JUN	4	15	1	3	0	1	7	6
JULY	3	16	0.1	6	1	1	2	5
AUG	1	27	16.75	14	1	2	5	5

INVESTIGATION / STAND BY	WATER USAGE	MAN/HOURS
2	0	70.47
3	0	29.35
4	0	36.18
1	0	19.38
1	150	35.72
2	200	41.98
4	1140	46.83
1	6355	95.77

Regular Meeting Minutes of the City Council of the City of Cumby

Tuesday, August 11, 2020

Cumby City Hall

PRESENT:

Doug Simmerman Guy Butler

Betty McCarter Julie Morris

I. Mayor Doug Simmerman called the meeting to order at 6:30 p.m.

II. Invocation and Pledge of Allegiance

Invocation was led by Mayor Simmerman and the pledge was recited by the mayor, Council, and Citizens in attendance.

III. Announcements

- A. Mayor Simmerman announced the deadline to file an application for the upcoming election is August 17.
- B. The Cumby Police Department had an arrest resulting in a seizure of 60500.00\$, a stolen gun, money counter.

IV. Citizens addressed the council – None

V. Reports

- A. Chief Paul Robertson submitted the Police Report.
- B. Mayor Doug Simmerman submitted the Maintenance Report.
- C. Mayor Doug Simmerman submitted the Fire Dept Report.
- D. Mayor Doug Simmerman submitted the Court Report.

VI. Consent Agenda

- A. Guy Butler motioned to accept the July 14, 2020 Regular Meeting minutes with one correction of 2-1 on Item F. of new business. Julie Morris seconded the motion. The motion passed 3-0.
- B. Julie Morris motioned to accept the July 28, 2020 Special Meeting minutes. Betty McCarter seconded the motion. The motion passed 3-0.
- C. Guy Butler motioned to accept the July financials. Julie Morris seconded the motion. The motion passed 3-0.

VII. Old Business

- A. Betty McCarter motioned to purchase a Kubota ZD1211L-3-72 in the amount of 14,500.00\$ from Farm Country Inc. Julie Morris seconded the motion. The motion passed 3-0.
- B. Julie Morris stated that she does not like the camera system that we purchase and install ourselves. She stated that she prefers the estimate from Kasey but thinks we should wait a month or two. Betty McCarter also liked his bid. Guy Butler asked if we went with their option B does that mean we would not be using Cumbytel internet anymore? Mayor Simmerman stated that he will talk with Kasey some more information. The council will revisit in October. No action was taken.
- C. The Cumby City Council will hold a budget workshop on August 14 at 6:00 p.m.
- D. Doug Simmerman read the updated fire hydrant report. There are 12 working. Julie Morris suggested having a monthly report done to check the fire hydrants and adding it to the agenda. Citizen Ryan Horne on behalf of the fire department would like to thank the maintenance crew for getting this handled in a timely manner. He also agrees with Julie and thinks we should do a monthly check.

VIII. New Business

- A. Betty McCarter asked why the Cumby Police Facebook page is down after putting the social media policy in place. She stated it can't be taken down. Chief Robertson stated that it could. Mayor Simmerman stated that it was probably to eliminate any issues with the social media policy. Mayor Simmerman instructed Chief Robertson to put it back up and just not to use it. No action was taken.
- B. Julie Morris wanted to see what the status of 204 Mill St is. She had thought it had been condemned several years back. Doug Simmerman state that the owner's brother is still alive and probably paying the taxes on it. Codi Reynolds will contact the tax office to get some updates. No action was taken.
- C. The Council discussed the Echologics Leakturner leak listening device w/ headphones. It is a machine that will be able to narrow down a leak so that not as much will have to be dug up. Mayor Simmerman stated anything we can do to help the guys out he is all for. The Mayor thinks we should try to incorporate into next year's budget. No action was taken.
- D. The Council discussed Ordinance 2012-6. Betty McCarter stated that this ordinance was only good for 3 years and it was never readopted. Julie Morris feels that the ordinance should be reinstated. Guy Butler stated that if someone is tearing something up that is a crime. Citizen Ryan Horne stated he has a big issue with a city-wide curfew. No action was taken.
- E. The Council held a Public hearing and discussed the report and tax rate. The tax rate is .440768 per 100.00 value. Mayor Simmerman stated that we will need to hold a budget workshop. There was no Citizen input. The Public hearing was closed.

IX. Entered Executive Session

The City of Cumby Council entered Executive Session (Closed Meeting) at 7:15 p.m. pursuant to the provisions of Section 551.071 and 551.074 of the Texas Government Code, to discuss the following:

- A. Discuss and Consider possible action regarding personnel.
- B. Discuss status of filing forensic audit with Law Enforcement.

X. Exited Executive Session

The City of Cumby Council reconvened into Regular Session (Open Meeting) at 7:59 p.m. pursuant to the provisions of Section 551.071 and 551.074 of the Texas Government Code, to discuss the following:

- A. No action was taken
- B. No action was taken

XI. Mayor Doug Simmerman adjourned the meeting at 7:59 p.m.

Approve:

Doug Simmerman, Mayor

Attest:

Codi Reynolds, City Secretary



CUMBY POLICE DEPARTMENT

100 E. Main Street Cumby, TX 75433

Calls for Service-----	138
Citations Issued-----	204
Warning Issued-----	41
Crash Reports-----	5
Incident Reports-----	1
Offense Reports-----	4

2- Arrest-Assault Family Violence

1- Public Intoxication

)
)
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MAINTENANCE REPORT

FOR THE MONTH OF JULY THE MAINTENANCE DEPARTMENT:

COMPLETED 46 WORK ORDERS

BLEW OUT 8 SEWER MAINS

REPAIRED 4 POTHoles

AND REPAIRED 3 LEAKS

MONTH	CITY	COUNTY	ACREAGE	GRASS FIRE	CAR FIRE	STRUCTURE FIRE	MEDICAL	MVA	INVESTIGATION / STAND BY	WATER USAGE	MAN/HOURS
JAN	6	12	5	2	0	1	7	6	2	0	70.47
FEB	5	10	20	3	0	0	5	4	3	0	29.35
MAR	1	11	0	0	0	0	4	4	4	0	36.18
APR	1	5	0	0	0	0	2	3	1	0	19.38
MAY	5	16	0	4	1	1	10	4	1	150	35.72
JUN	4	15	1	3	0	1	7	6	2	200	41.98
JULY	3	16	0.1	6	1	1	2	5	4	1140	46.83

Cumby Municipal Court Report

For the month of July the Court Collected **\$56,723.69** total.

Of that amount the breakdown for collection fees, state fees, and that which is kept by the city is as follows.

Collections: **\$7024.88**

State: **\$17,699.43**

City: **\$31,999.38**

Budget Workshop Minutes of the City Council of the City of Cumby

Friday, August 14, 2020

Cumby City Hall

PRESENT:

Doug Simmerman Guy Butler

Betty McCarter Julie Morris

- I. Mayor Doug Simmerman called the meeting to order at 6:00 p.m.
- II. The council discussed the 2020-2021 budget and changes needed for approval at next council meeting.
- III. Mayor Doug Simmerman adjourned the meeting at 7:10 p.m.

Approve:

Doug Simmerman, Mayor

Attest:

Codi Reynolds, City Secretary

12:06 PM
09/03/20
Accrual Basis

City of Cumby
Balance Sheet
As of August 31, 2020

	Aug 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Pending Seizure Account	63,077.14
General Bank Accounts	63,077.14
CDBG Grant	1.35
Arson	403.72
Demolition Fund	725.00
General Operating	2,999.26
Municipal Court Security	3,680.25
Municipal Court State Fees	40,196.91
Municipal Court Technology	2,303.46
Parks & Recreation	960.27
Police Training	1,034.26
Seizure	1,212.46
General Bank Accounts - Other	-454.39
Total General Bank Accounts	53,062.55
Utility Bank Accounts	
Water & Sewer	1,669.98
Street Maintenance	426.82
Water Deposit Account	4,210.28
Obligation	13,942.88
Total Utility Bank Accounts	20,249.96
Total Checking/Savings	136,389.65

City of Cumby
Profit & Loss
 August 2020

	Aug 20
Ordinary Income/Expense	
Income	
Public Grant Funds	5,375.00
Subdivision Fees - PD	120.00
Copies & Faxes	12.00
Fines	56,340.12
Interest Earned	0.72
Seizure Funds	60,520.00
Tax & Franchise Fees	
Property Reduction Sales Tax	2,046.76
Property Tax	1,840.09
Sales Tax	8,187.01
Street Sales Tax	2,046.76
Total Tax & Franchise Fees	14,120.62
Water - Sewer	
Garbage Revenue	3,729.03
Late Fee	355.21
Sales Tax Collected	303.10
Sewer Revenue	5,237.13
Tap fee	2,545.26
Water Revenue	10,644.17
Total Water - Sewer	22,813.90
Total Income	159,302.36
Expense	
Administration	
Mayor/Council Monthly Fee	225.00
Office Supplies	503.76
Professional Fees	5,375.00
Telephone	355.35
Total Administration	6,459.11
Mayor & Council	
Mayor & Council Expense	150.00
Total Mayor & Council	150.00
Municipal Court	
Collection Service Fee	7,024.88
Judge	300.00
Security	2,176.00
Telephone	171.83
Total Municipal Court	9,672.71
Payroll Expenses	
Child Support	229.84
Payroll Expenses - Other	42,516.74
Total Payroll Expenses	42,746.58
Public Safety	
Police Department	
Auto Repair & Maintenance	88.61
Fuel	1,772.55
Total Police Department	1,861.16
Total Public Safety	1,861.16
Public Works	
Street Lights	308.85
Street Repair	263.74

City of Cumby
Profit & Loss
August 2020

	Aug 20
Total Public Works	572.59
Water/Sewer	
Mowing	2,000.00
Vehicle Purchase	516.62
Automobile Repairs	159.79
Chemicals	602.66
Garbage Collection Fee	4,593.44
Maintenance	6,961.16
Operating Supplies	1,126.65
Permit	15.00
Testing	389.81
Tools & Equipment	782.91
Water/Sewer - Other	815.00
Total Water/Sewer	17,963.04
Total Expense	79,425.19
Net Ordinary Income	79,877.17
Net Income	79,877.17

City of Cumby
Profit & Loss Budget vs. Actual
August 2020

	Aug 20	Budget
Ordinary Income/Expense		
Income		
Public Grant Funds	5,375.00	
Subdivision Fees - PD	120.00	0.00
Accumulated Funds	0.00	0.00
Copies & Faxes	12.00	
Fines	56,340.12	0.00
Interest Earned	0.72	0.00
License & Permits	0.00	0.00
Permits/Registrations	0.00	0.00
Public Safety Department		
Accident Report	0.00	0.00
Training	0.00	0.00
Total Public Safety Department	0.00	0.00
Seizure Funds	60,520.00	0.00
Tax & Franchise Fees		
Franchise	0.00	0.00
Property Reduction Sales Tax	2,046.76	
Property Tax	1,840.09	0.00
Sales Tax	8,187.01	0.00
Street Sales Tax	2,046.76	
Total Tax & Franchise Fees	14,120.62	0.00
Water - Sewer		
Garbage Revenue	3,729.03	
Late Fee	355.21	
Sales Tax Collected	303.10	
Sewer Revenue	5,237.13	
Tap fee	2,545.26	
Water Revenue	10,644.17	
Water - Sewer - Other	0.00	0.00
Total Water - Sewer	22,813.90	0.00
Total Income	159,302.36	0.00
Expense		
Administration		
Office Expense	0.00	0.00
Bonus	0.00	0.00
Election	0.00	0.00
Insurance	0.00	0.00
Legal Fees	0.00	0.00
Maintenance	0.00	0.00
Mayor/Council Monthly Fee	225.00	0.00
Membership	0.00	0.00
Office Supplies	503.76	0.00
Postage	0.00	0.00
Professional Fees	5,375.00	0.00
Public Notice	0.00	0.00
Software	0.00	0.00
Technology	0.00	0.00
Telephone	355.35	0.00
Training	0.00	0.00
Utilities	0.00	0.00
Total Administration	6,459.11	0.00
Arson Expenditure	0.00	0.00
Debt Service		
Payment Processing Center	0.00	0.00
TWDB Bond	0.00	0.00

City of Cumby
Profit & Loss Budget vs. Actual
August 2020

	Aug 20	Budget
Total Debt Service	0.00	0.00
Interes Expenses - TWBD	0.00	0.00
Mayor & Council		
Mayor & Council Expense	150.00	
Total Mayor & Council	150.00	
Municipal Court		
Alarm	0.00	0.00
Collection Service Fee	7,024.88	
Judge	300.00	0.00
Legal Fees	0.00	0.00
Office Expense	0.00	0.00
Postage	0.00	0.00
Report Fee	0.00	0.00
Seat Belt Fee	0.00	0.00
Security	2,176.00	0.00
State Fees	0.00	0.00
Technology	0.00	0.00
Telephone	171.83	0.00
Travel & Training	0.00	0.00
Utilities	0.00	0.00
Total Municipal Court	9,672.71	0.00
Park Improvements	0.00	0.00
Payroll Expenses		
Insurance Assistance	0.00	0.00
Child Support	229.84	0.00
Payroll Expenses - Other	42,516.74	0.00
Total Payroll Expenses	42,746.58	0.00
Public Safety		
Police Department		
K-9	0.00	0.00
Legal Fees	0.00	0.00
Auto Repair & Maintenance	88.61	0.00
Equipment	0.00	0.00
Equipment Repairs	0.00	0.00
Fuel	1,772.55	0.00
Investigation	0.00	0.00
License & Support	0.00	0.00
Office Supplies	0.00	0.00
Telephone	0.00	0.00
Testing Supplies	0.00	0.00
Training	0.00	0.00
Uniforms	0.00	0.00
Utilities	0.00	0.00
Total Police Department	1,861.16	0.00
Total Public Safety	1,861.16	0.00
Public Works		
Street Lights	308.85	0.00
Street Signs	0.00	0.00
Debris Cleanup	0.00	0.00
Mosquito Control	0.00	0.00
Street Repair	263.74	0.00
Total Public Works	572.59	0.00
Water/Sewer		
Mowing	2,000.00	
Vehicle Purchase	516.62	
Automobile Repairs	159.79	0.00

1:19 PM

09/03/20

Accrual Basis

City of Cumby
Profit & Loss Budget vs. Actual
August 2020

	Aug 20	Budget
Chemicals	602.66	0.00
Equipment Repairs	0.00	0.00
Fuel	0.00	0.00
Garbage Collection Fee	4,593.44	0.00
Legal Fees	0.00	0.00
Maintenance	6,961.16	0.00
Office Supplies	0.00	0.00
Operating Supplies	1,126.65	0.00
Permit	15.00	0.00
Postage	0.00	0.00
Sales Tax Paid	0.00	0.00
Seminars/Training	0.00	0.00
Software	0.00	0.00
Telephone	0.00	0.00
Testing	389.81	0.00
Tools & Equipment	782.91	0.00
Utilities	0.00	0.00
Water/Sewer - Other	815.00	
Total Water/Sewer	17,963.04	0.00
Total Expense	79,425.19	0.00
Net Ordinary Income	79,877.17	0.00
Net Income	79,877.17	0.00

City of Cumby Profit & Loss Budget vs. Actual August 2020

	\$ Over Budget	% of Budget
Ordinary Income/Expense		
Income		
Public Grant Funds		
Subdivision Fees - PD	120.00	100.0%
Accumulated Funds	0.00	0.0%
Copies & Faxes		
Fines	56,340.12	100.0%
Interest Earned	0.72	100.0%
License & Permits	0.00	0.0%
Permits/Registrations	0.00	0.0%
Public Safety Department		
Accident Report	0.00	0.0%
Training	0.00	0.0%
Total Public Safety Department	0.00	0.0%
Seizure Funds	60,520.00	100.0%
Tax & Franchise Fees		
Franchise	0.00	0.0%
Property Reduction Sales Tax		
Property Tax	1,840.09	100.0%
Sales Tax	8,187.01	100.0%
Street Sales Tax		
Total Tax & Franchise Fees	14,120.62	100.0%
Water - Sewer		
Garbage Revenue		
Late Fee		
Sales Tax Collected		
Sewer Revenue		
Tap fee		
Water Revenue		
Water - Sewer - Other	0.00	0.0%
Total Water - Sewer	22,813.90	100.0%
Total Income	159,302.36	100.0%
Expense		
Administration		
Office Expense	0.00	0.0%
Bonus	0.00	0.0%
Election	0.00	0.0%
Insurance	0.00	0.0%
Legal Fees	0.00	0.0%
Maintenance	0.00	0.0%
Mayor/Council Monthly Fee	225.00	100.0%
Membership	0.00	0.0%
Office Supplies	503.76	100.0%
Postage	0.00	0.0%
Professional Fees	5,375.00	100.0%
Public Notice	0.00	0.0%
Software	0.00	0.0%
Technology	0.00	0.0%
Telephone	355.35	100.0%
Training	0.00	0.0%
Utilities	0.00	0.0%
Total Administration	6,459.11	100.0%
Arson Expenditure	0.00	0.0%
Debt Service		
Payment Processing Center	0.00	0.0%
TWDB Bond	0.00	0.0%

City of Cumby Profit & Loss Budget vs. Actual August 2020

	\$ Over Budget	% of Budget
Total Debt Service	0.00	0.0%
Interes Expenses - TWBD	0.00	0.0%
Mayor & Council		
Mayor & Council Expense		
Total Mayor & Council		
Municipal Court		
Alarm	0.00	0.0%
Collection Service Fee		
Judge	300.00	100.0%
Legal Fees	0.00	0.0%
Office Expense	0.00	0.0%
Postage	0.00	0.0%
Report Fee	0.00	0.0%
Seat Belt Fee	0.00	0.0%
Security	2,176.00	100.0%
State Fees	0.00	0.0%
Technology	0.00	0.0%
Telephone	171.83	100.0%
Travel & Training	0.00	0.0%
Utilities	0.00	0.0%
Total Municipal Court	9,672.71	100.0%
Park Improvements	0.00	0.0%
Payroll Expenses		
Insurance Assistance	0.00	0.0%
Child Support	229.84	100.0%
Payroll Expenses - Other	42,516.74	100.0%
Total Payroll Expenses	42,746.58	100.0%
Public Safety		
Police Department		
K-9	0.00	0.0%
Legal Fees	0.00	0.0%
Auto Repair & Maintenance	88.61	100.0%
Equipment	0.00	0.0%
Equipment Repairs	0.00	0.0%
Fuel	1,772.55	100.0%
Investigation	0.00	0.0%
License & Support	0.00	0.0%
Office Supplies	0.00	0.0%
Telephone	0.00	0.0%
Testing Supplies	0.00	0.0%
Training	0.00	0.0%
Uniforms	0.00	0.0%
Utilities	0.00	0.0%
Total Police Department	1,861.16	100.0%
Total Public Safety	1,861.16	100.0%
Public Works		
Street Lights	308.85	100.0%
Street Signs	0.00	0.0%
Debris Cleanup	0.00	0.0%
Mosquito Control	0.00	0.0%
Street Repair	263.74	100.0%
Total Public Works	572.59	100.0%
Water/Sewer		
Mowing		
Vehicle Purchase		
Automobile Repairs	159.79	100.0%

City of Cumby
Profit & Loss Budget vs. Actual
August 2020

	<u>\$ Over Budget</u>	<u>% of Budget</u>
Chemicals	602.66	100.0%
Equipment Repairs	0.00	0.0%
Fuel	0.00	0.0%
Garbage Collection Fee	4,593.44	100.0%
Legal Fees	0.00	0.0%
Maintenance	6,961.16	100.0%
Office Supplies	0.00	0.0%
Operating Supplies	1,126.65	100.0%
Permit	15.00	100.0%
Postage	0.00	0.0%
Sales Tax Paid	0.00	0.0%
Seminars/Training	0.00	0.0%
Software	0.00	0.0%
Telephone	0.00	0.0%
Testing	389.81	100.0%
Tools & Equipment	782.91	100.0%
Utilities	0.00	0.0%
Water/Sewer - Other		
Total Water/Sewer	<u>17,963.04</u>	<u>100.0%</u>
Total Expense	<u>79,425.19</u>	<u>100.0%</u>
Net Ordinary Income	<u>79,877.17</u>	<u>100.0%</u>
Net Income	<u><u>79,877.17</u></u>	<u><u>100.0%</u></u>

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Date: 08/27/2020 03:35 PM

City of Cumby

903-994-2272

Taxing Unit Name

Phone (area code and number)

P O Box 208, Cumby, TX, 75431

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller For 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 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.

STEP 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	\$20,155,378
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	\$0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$20,155,378
4.	2019 total adopted tax rate.	\$.440768
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$0
	B. 2019 values resulting from final court decisions:	\$0
	C. 2019 value loss. Subtract B from A.[3]	\$0

Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	0
	B. 2019 disputed value:	0
	C. 2019 undisputed value Subtract B from A.[4]	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	0
8.	2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7	\$20,155,378
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$0
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$253,840
	C. Value loss. Add A and B.[6]	\$253,840
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A.[7]	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$253,840
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$19,901,538
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100	\$87,719
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	\$0
16.	Taxes in tax increment financing (TIF) for tax year 2019 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 2020 captured appraised value in Line 18D, enter 0.[9]	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10]	\$87,719
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values:	\$21,619,306
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office.	\$0
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$0
	D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new	\$0

Line	No-New-Revenue Rate Activity	Amount/Rate
	property value that will be included in Line 23 below.[12]	
	E. Total 2020 value Add A and B, then subtract C and D	\$21,619,306
19.	Total value of properties under protest or not included on certified appraisal roll.[13]	
	A. 2020 taxable value of properties under protest The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14]	\$0
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	\$0
	C. Total value under protest or not certified. Add A and B.	\$0
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	\$0
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17]	\$21,619,306
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19]	\$229,140
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$229,140
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$21,390,166
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20]	\$410090 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.440768
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	20,155,378
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100.	88,838
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	17,327
	B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.	0
	C. 2019 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 2020 captured appraised value in Line 18D, enter 0.	0
	D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	17,327
	F. Add Line 30 to 31E.	106,165
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	21,390,166
33.	2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100.	0.496326
34.	Rate adjustment for state criminal justice mandate.[23]	
	A. 2020 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. 2019 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

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
35.	Rate adjustment for indigent health care expenditures[24]	
	A. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
36.	Rate adjustment for county indigent defense compensation.[25]	
	A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	0.000000
	E. Enter the lessor of C and D. If not applicable, enter 0.	0.000000
37.	Rate adjustment for county hospital expenditures.	
	A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020	0
	B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0.000000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	0.496326
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.513697

Line	Voter Approval Tax Rate Activity	Amount/Rate
40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
	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. Enter debt amount	50,019
	B. Subtract unencumbered fund amount used to reduce total debt.	0
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resources	0
	E. Adjusted debt Subtract B, C and D from A	50,019
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	0
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	50,019
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector	0.00
	B. Enter the 2019 actual collection rate	93.00
	C. Enter the 2018 actual collection rate	99.00
	D. Enter the 2017 actual collection rate	100.00
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.	93.00
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	53,784
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	21,619,306
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.248777
47.	2020 voter-approval tax rate. Add Line 39 and 46.	0.762474
48.	COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	
STEP 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
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	17,328

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	21,619,306
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.080151
53.	2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.410090
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$.410090
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.762474
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.682323

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection 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.

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	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$21,619,306
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.682323

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

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. [41]

Line	Activity	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.000000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	

STEP 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.[42]

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. [43]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.496326
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	21,619,306
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	2.312747
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.248777
70.	De minimis rate Add Lines 66, 68 and 69.	3.057850

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.410090
Voter-Approval Tax Rate	0.682323
De minimis rate	3.057850

STEP 8: Taxing Unit Representative Name and Signature

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

City of Cumby
Profit & Loss Budget Overview
 October 2020 through September 2021

	<u>Oct 20</u>	<u>Nov 20</u>	<u>Dec 20</u>	<u>Jan 21</u>	<u>Feb 21</u>	<u>Mar 21</u>
Ordinary Income/Expense						
Income						
Subdivision Fees - PD	1,500.00	0.00	0.00	0.00	0.00	0.00
Accumulated Funds	23,849.57	0.00	0.00	0.00	0.00	0.00
Fines	425,000.00	0.00	0.00	0.00	0.00	0.00
Interest Earned	25.00	0.00	0.00	0.00	0.00	0.00
License & Permits	1,000.00	0.00	0.00	0.00	0.00	0.00
Permits/Registrations	1,000.00	0.00	0.00	0.00	0.00	0.00
Public Safety Department						
Accident Report	500.00	0.00	0.00	0.00	0.00	0.00
Training	1,000.00	0.00	0.00	0.00	0.00	0.00
Total Public Safety Department	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Seizure Funds	1,218.19	0.00	0.00	0.00	0.00	0.00
Tax & Franchise Fees						
Franchise	30,000.00	0.00	0.00	0.00	0.00	0.00
Property Tax	94,289.00	0.00	0.00	0.00	0.00	0.00
Sales Tax	120,000.00	0.00	0.00	0.00	0.00	0.00
Total Tax & Franchise Fees	<u>244,289.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Water - Sewer	456,000.00	0.00	0.00	0.00	0.00	0.00
Total Income	<u>1,155,381.76</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expense						
Administration						
Office Expense	2,000.00	0.00	0.00	0.00	0.00	0.00
Bonus	3,000.00	0.00	0.00	0.00	0.00	0.00
Election	9,000.00	0.00	0.00	0.00	0.00	0.00
Insurance	29,000.00	0.00	0.00	0.00	0.00	0.00
Legal Fees	2,000.00	0.00	0.00	0.00	0.00	0.00
Maintenance	1,000.00	0.00	0.00	0.00	0.00	0.00
Mayor/Council Monthly Fee	6,300.00	0.00	0.00	0.00	0.00	0.00
Membership	1,300.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	2,000.00	0.00	0.00	0.00	0.00	0.00
Postage	500.00	0.00	0.00	0.00	0.00	0.00
Professional Fees	10,000.00	0.00	0.00	0.00	0.00	0.00
Public Notice	2,000.00	0.00	0.00	0.00	0.00	0.00
Software	1,000.00	0.00	0.00	0.00	0.00	0.00
Technology	2,000.00	0.00	0.00	0.00	0.00	0.00
Telephone	1,800.00	0.00	0.00	0.00	0.00	0.00
Training	2,500.00	0.00	0.00	0.00	0.00	0.00
Utilities	7,500.00	0.00	0.00	0.00	0.00	0.00
Total Administration	<u>82,900.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Arson Expenditure	403.72	0.00	0.00	0.00	0.00	0.00
Debt Service						
Payment Processing Center	6,500.00	0.00	0.00	0.00	0.00	0.00
TWDB Bond	30,000.00	0.00	0.00	0.00	0.00	0.00

City of Cumby
Profit & Loss Budget Overview
 October 2020 through September 2021

	<u>Oct 20</u>	<u>Nov 20</u>	<u>Dec 20</u>	<u>Jan 21</u>	<u>Feb 21</u>	<u>Mar 21</u>
Total Debt Service	36,500.00	0.00	0.00	0.00	0.00	0.00
Interes Expenses - TWBD	20,019.00	0.00	0.00	0.00	0.00	0.00
Municipal Court						
Alarm	1,500.00	0.00	0.00	0.00	0.00	0.00
Judge	3,600.00	0.00	0.00	0.00	0.00	0.00
Legal Fees	7,500.00	0.00	0.00	0.00	0.00	0.00
Office Expense	2,000.00	0.00	0.00	0.00	0.00	0.00
Postage	2,000.00	0.00	0.00	0.00	0.00	0.00
Report Fee	1,000.00	0.00	0.00	0.00	0.00	0.00
Seat Belt Fee	2,500.00	0.00	0.00	0.00	0.00	0.00
Security	12,000.00	0.00	0.00	0.00	0.00	0.00
State Fees	150,000.00	0.00	0.00	0.00	0.00	0.00
Technology	5,500.00	0.00	0.00	0.00	0.00	0.00
Telephone	1,200.00	0.00	0.00	0.00	0.00	0.00
Travel & Training	1,000.00	0.00	0.00	0.00	0.00	0.00
Utilities	8,000.00	0.00	0.00	0.00	0.00	0.00
Total Municipal Court	<u>197,800.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Park Improvements	3,960.27	0.00	0.00	0.00	0.00	0.00
Payroll Expenses						
Insurance Assistance	57,200.00	0.00	0.00	0.00	0.00	0.00
Child Support	5,975.84	0.00	0.00	0.00	0.00	0.00
Payroll Expenses - Other	439,552.00	0.00	0.00	0.00	0.00	0.00
Total Payroll Expenses	<u>502,727.84</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Public Safety						
Police Department						
K-9	1,000.00	0.00	0.00	0.00	0.00	0.00
Legal Fees	3,000.00	0.00	0.00	0.00	0.00	0.00
Auto Repair & Maintenance	15,000.00	0.00	0.00	0.00	0.00	0.00
Equipment	8,000.00	0.00	0.00	0.00	0.00	0.00
Equipment Repairs	3,000.00	0.00	0.00	0.00	0.00	0.00
Fuel	28,000.00	0.00	0.00	0.00	0.00	0.00
Investigation	1,000.00	0.00	0.00	0.00	0.00	0.00
License & Support	1,500.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	3,000.00	0.00	0.00	0.00	0.00	0.00
Telephone	4,000.00	0.00	0.00	0.00	0.00	0.00
Testing Supplies	1,200.00	0.00	0.00	0.00	0.00	0.00
Training	1,000.00	0.00	0.00	0.00	0.00	0.00
Uniforms	1,500.00	0.00	0.00	0.00	0.00	0.00
Utilities	8,500.00	0.00	0.00	0.00	0.00	0.00
Total Police Department	<u>79,700.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Public Safety	<u>79,700.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Public Works						
Street Lights	5,000.00	0.00	0.00	0.00	0.00	0.00
Street Signs	500.00	0.00	0.00	0.00	0.00	0.00

City of Cumby
Profit & Loss Budget Overview
 October 2020 through September 2021

	<u>Oct 20</u>	<u>Nov 20</u>	<u>Dec 20</u>	<u>Jan 21</u>	<u>Feb 21</u>	<u>Mar 21</u>
Debris Cleanup	1,000.00	0.00	0.00	0.00	0.00	0.00
Mosquito Control	1,000.00	0.00	0.00	0.00	0.00	0.00
Street Repair	11,500.00	0.00	0.00	0.00	0.00	0.00
Total Public Works	19,000.00	0.00	0.00	0.00	0.00	0.00
Water/Sewer						
Automobile Repairs	4,000.00	0.00	0.00	0.00	0.00	0.00
Chemicals	8,000.00	0.00	0.00	0.00	0.00	0.00
Equipment Repairs	12,000.00	0.00	0.00	0.00	0.00	0.00
Fuel	7,500.00	0.00	0.00	0.00	0.00	0.00
Garbage Collection Fee	60,000.00	0.00	0.00	0.00	0.00	0.00
Legal Fees	3,500.00	0.00	0.00	0.00	0.00	0.00
Maintenance	75,000.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	2,000.00	0.00	0.00	0.00	0.00	0.00
Operating Supplies	3,000.00	0.00	0.00	0.00	0.00	0.00
Permit	3,000.00	0.00	0.00	0.00	0.00	0.00
Postage	2,000.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Paid	3,000.00	0.00	0.00	0.00	0.00	0.00
Seminars/Training	500.00	0.00	0.00	0.00	0.00	0.00
Software	1,000.00	0.00	0.00	0.00	0.00	0.00
Telephone	3,000.00	0.00	0.00	0.00	0.00	0.00
Testing	2,500.00	0.00	0.00	0.00	0.00	0.00
Tools & Equipment	5,000.00	0.00	0.00	0.00	0.00	0.00
Utilities	15,000.00	0.00	0.00	0.00	0.00	0.00
Total Water/Sewer	210,000.00	0.00	0.00	0.00	0.00	0.00
Total Expense	1,153,010.83	0.00	0.00	0.00	0.00	0.00
Net Ordinary Income	2,370.93	0.00	0.00	0.00	0.00	0.00
Net Income	2,370.93	0.00	0.00	0.00	0.00	0.00

City of Cumby
Profit & Loss Budget Overview
 October 2020 through September 2021

	<u>Apr 21</u>	<u>May 21</u>	<u>Jun 21</u>	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>
Ordinary Income/Expense						
Income						
Subdivision Fees - PD	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Funds	0.00	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00	0.00
Interest Earned	0.00	0.00	0.00	0.00	0.00	0.00
License & Permits	0.00	0.00	0.00	0.00	0.00	0.00
Permits/Registrations	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety Department						
Accident Report	0.00	0.00	0.00	0.00	0.00	0.00
Training	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Safety Department	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Seizure Funds	0.00	0.00	0.00	0.00	0.00	0.00
Tax & Franchise Fees						
Franchise	0.00	0.00	0.00	0.00	0.00	0.00
Property Tax	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax & Franchise Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Water - Sewer	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expense						
Administration						
Office Expense	0.00	0.00	0.00	0.00	0.00	0.00
Bonus	0.00	0.00	0.00	0.00	0.00	0.00
Election	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Mayor/Council Monthly Fee	0.00	0.00	0.00	0.00	0.00	0.00
Membership	0.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Postage	0.00	0.00	0.00	0.00	0.00	0.00
Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00
Public Notice	0.00	0.00	0.00	0.00	0.00	0.00
Software	0.00	0.00	0.00	0.00	0.00	0.00
Technology	0.00	0.00	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00	0.00
Training	0.00	0.00	0.00	0.00	0.00	0.00
Utilities	0.00	0.00	0.00	0.00	0.00	0.00
Total Administration	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Arson Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service						
Payment Processing Center	0.00	0.00	0.00	0.00	0.00	0.00
TWDB Bond	0.00	0.00	0.00	0.00	0.00	0.00

City of Cumby
Profit & Loss Budget Overview
 October 2020 through September 2021

	<u>Apr 21</u>	<u>May 21</u>	<u>Jun 21</u>	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>
Total Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
Interes Expenses - TWBD	0.00	0.00	0.00	0.00	0.00	0.00
Municipal Court						
Alarm	0.00	0.00	0.00	0.00	0.00	0.00
Judge	0.00	0.00	0.00	0.00	0.00	0.00
Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00
Office Expense	0.00	0.00	0.00	0.00	0.00	0.00
Postage	0.00	0.00	0.00	0.00	0.00	0.00
Report Fee	0.00	0.00	0.00	0.00	0.00	0.00
Seat Belt Fee	0.00	0.00	0.00	0.00	0.00	0.00
Security	0.00	0.00	0.00	0.00	0.00	0.00
State Fees	0.00	0.00	0.00	0.00	0.00	0.00
Technology	0.00	0.00	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00	0.00
Travel & Training	0.00	0.00	0.00	0.00	0.00	0.00
Utilities	0.00	0.00	0.00	0.00	0.00	0.00
Total Municipal Court	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Park Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Expenses						
Insurance Assistance	0.00	0.00	0.00	0.00	0.00	0.00
Child Support	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Payroll Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Public Safety						
Police Department						
K-9	0.00	0.00	0.00	0.00	0.00	0.00
Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00
Auto Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00
Fuel	0.00	0.00	0.00	0.00	0.00	0.00
Investigation	0.00	0.00	0.00	0.00	0.00	0.00
License & Support	0.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00	0.00
Testing Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Training	0.00	0.00	0.00	0.00	0.00	0.00
Uniforms	0.00	0.00	0.00	0.00	0.00	0.00
Utilities	0.00	0.00	0.00	0.00	0.00	0.00
Total Police Department	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Public Safety	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Public Works						
Street Lights	0.00	0.00	0.00	0.00	0.00	0.00
Street Signs	0.00	0.00	0.00	0.00	0.00	0.00

City of Cumby
Profit & Loss Budget Overview
 October 2020 through September 2021

	<u>Apr 21</u>	<u>May 21</u>	<u>Jun 21</u>	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>
Debris Cleanup	0.00	0.00	0.00	0.00	0.00	0.00
Mosquito Control	0.00	0.00	0.00	0.00	0.00	0.00
Street Repair	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Works	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Water/Sewer						
Automobile Repairs	0.00	0.00	0.00	0.00	0.00	0.00
Chemicals	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00
Fuel	0.00	0.00	0.00	0.00	0.00	0.00
Garbage Collection Fee	0.00	0.00	0.00	0.00	0.00	0.00
Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Operating Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Permit	0.00	0.00	0.00	0.00	0.00	0.00
Postage	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Paid	0.00	0.00	0.00	0.00	0.00	0.00
Seminars/Training	0.00	0.00	0.00	0.00	0.00	0.00
Software	0.00	0.00	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00	0.00
Testing	0.00	0.00	0.00	0.00	0.00	0.00
Tools & Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Utilities	0.00	0.00	0.00	0.00	0.00	0.00
Total Water/Sewer	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Ordinary Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

City of Cumby
Profit & Loss Budget Overview
 October 2020 through September 2021

	TOTAL
	Oct '20 - Sep 21
Ordinary Income/Expense	
Income	
Subdivision Fees - PD	1,500.00
Accumulated Funds	23,849.57
Fines	425,000.00
Interest Earned	25.00
License & Permits	1,000.00
Permits/Registrations	1,000.00
Public Safety Department	
Accident Report	500.00
Training	1,000.00
Total Public Safety Department	1,500.00
Seizure Funds	1,218.19
Tax & Franchise Fees	
Franchise	30,000.00
Property Tax	94,289.00
Sales Tax	120,000.00
Total Tax & Franchise Fees	244,289.00
Water - Sewer	456,000.00
Total Income	1,155,381.76
Expense	
Administration	
Office Expense	2,000.00
Bonus	3,000.00
Election	9,000.00
Insurance	29,000.00
Legal Fees	2,000.00
Maintenance	1,000.00
Mayor/Council Monthly Fee	6,300.00
Membership	1,300.00
Office Supplies	2,000.00
Postage	500.00
Professional Fees	10,000.00
Public Notice	2,000.00
Software	1,000.00
Technology	2,000.00
Telephone	1,800.00
Training	2,500.00
Utilities	7,500.00
Total Administration	82,900.00
Arson Expenditure	403.72
Debt Service	
Payment Processing Center	6,500.00
TWDB Bond	30,000.00
	36,403.72

City of Cumby Profit & Loss Budget Overview

October 2020 through September 2021

	TOTAL
	<u>Oct '20 - Sep 21</u>
Total Debt Service	36,500.00
Interes Expenses - TWBD	20,019.00
Municipal Court	
Alarm	1,500.00
Judge	3,600.00
Legal Fees	7,500.00
Office Expense	2,000.00
Postage	2,000.00
Report Fee	1,000.00
Seat Belt Fee	2,500.00
Security	12,000.00
State Fees	150,000.00
Technology	5,500.00
Telephone	1,200.00
Travel & Training	1,000.00
Utilities	8,000.00
Total Municipal Court	<u>197,800.00</u>
Park Improvements	3,960.27
Payroll Expenses	
Insurance Assistance	57,200.00
Child Support	5,975.84
Payroll Expenses - Other	439,552.00
Total Payroll Expenses	<u>502,727.84</u>
Public Safety	
Police Department	
K-9	1,000.00
Legal Fees	3,000.00
Auto Repair & Maintenance	15,000.00
Equipment	8,000.00
Equipment Repairs	3,000.00
Fuel	28,000.00
Investigation	1,000.00
License & Support	1,500.00
Office Supplies	3,000.00
Telephone	4,000.00
Testing Supplies	1,200.00
Training	1,000.00
Uniforms	1,500.00
Utilities	8,500.00
Total Police Department	<u>79,700.00</u>
Total Public Safety	<u>79,700.00</u>
Public Works	
Street Lights	5,000.00
Street Signs	500.00

City of Cumby
Profit & Loss Budget Overview
 October 2020 through September 2021

	TOTAL
	<u>Oct '20 - Sep 21</u>
Debris Cleanup	1,000.00
Mosquito Control	1,000.00
Street Repair	<u>11,500.00</u>
Total Public Works	19,000.00
Water/Sewer	
Automobile Repairs	4,000.00
Chemicals	8,000.00
Equipment Repairs	12,000.00
Fuel	7,500.00
Garbage Collection Fee	60,000.00
Legal Fees	3,500.00
Maintenance	75,000.00
Office Supplies	2,000.00
Operating Supplies	3,000.00
Permit	3,000.00
Postage	2,000.00
Sales Tax Paid	3,000.00
Seminars/Training	500.00
Software	1,000.00
Telephone	3,000.00
Testing	2,500.00
Tools & Equipment	5,000.00
Utilities	<u>15,000.00</u>
Total Water/Sewer	<u>210,000.00</u>
Total Expense	<u>1,153,010.83</u>
Net Ordinary Income	<u>2,370.93</u>
Net Income	<u><u>2,370.93</u></u>

Codi Reynolds

From: Michael Medford <mmedford@vaqueroventures.com>
Sent: Wednesday, August 26, 2020 1:53 PM
To: Doug Simmerman
Subject: RE: Proposed Dollar General
Attachments: Vaquero Ventures Dollar General - Scurry, TX Tax Statement.pdf; untitled (17 of 20).JPG; untitled (10 of 20).JPG

Doug,

I am attaching an example of a tax statement for you to review and ultimately share with the city council. This is for a market very similar to Cumby's with a town population of about 700. This statement shows the city stood to gain roughly \$33,000 in tax revenue for the first year the store was open. Our stores have a minimum 15 year lease so one could only expect that tax revenue number to go up consistently. Also, I have attached an example a building I'd like to use here in Cumby. It is an aesthetically pleasing sight so I believe the city would enjoy seeing it. Please take a look and share your thoughts. Please let me know if you have any questions as well!

Also, were you able to schedule us for the city council meeting coming up on the 8th ?

Thanks Doug,

Michael Medford
Acquisitions & Development



2900 Wingate Street, Suite 200
Fort Worth, TX 76107
Direct: (507) 254-3283
mmedford@vaqueroventures.com
www.vaqueroventures.com

From: Michael Medford <mmedford@vaqueroventures.com>
Sent: Monday, August 24, 2020 5:08 PM
To: mayor@cityofcumby.com
Subject: Proposed Dollar General

Good evening Doug,

It was a pleasure getting to speak with you on the phone earlier. As we discussed, I would respectfully request that you add us to the city council agenda for Sept. 8 at 6:30 pm. I am going to work to get you by tomorrow a copy of a tax return from another city so you can see what to expect in tax revenue from our store. I will also go through the city's code and try to determine what kind of structure we would use in Cumby and get you an example of what that would look like. Any questions or comments you may have, please don't hesitate to reach out. I am eager to do some business in your city, thank you sir!

All the best,

Michael Medford
Acquisitions & Development



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Fort Worth, TX 76107
Direct: (507) 254-3283
mmedford@vaqueroventures.com
www.vaqueroventures.com

Kaufman CAD Property Search

Property ID: 190098 For Year 2020

Map



Property Details

Account

Property ID:	190098
Legal Description:	COUNTRY HOMES ADDITION, LOT 5
Geographic ID:	00.0705.0000.0005.01.10.00
Agent:	
Type:	Real

Location

Address:	7643 S STATE HWY 34 SCURRY, TX 75158
Map ID:	H2-D-4
Neighborhood CD:	COMM

Owner

Owner ID:	199289
Name:	DADA DG SCURRY LLC
Mailing Address:	967 HIDDEN HOLLOW CT COPPELL, TX 75019
% Ownership:	100.0%
Exemptions:	For privacy reasons not all exemptions are shown online.

Property Values

Improvement Homesite Value:	\$0
Improvement Non-Homesite Value:	\$1,635,220
Land Homesite Value:	\$0
Land Non-Homesite Value:	\$50,970
Agricultural Market Valuation:	\$0
Market Value:	\$1,686,190
Ag Use Value:	\$0
Appraised Value:	\$1,686,190
Homestead Cap Loss: ?	\$0
Assessed Value:	\$1,686,190

VALUES DISPLAYED ARE 2020 PRELIMINARY VALUES AND ARE SUBJECT TO CHANGE PRIOR TO CERTIFICATION.

DISCLAIMER Information provided for research purposes only. Legal descriptions and acreage amounts are for appraisal district use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

Property Taxing Jurisdiction

Entity	Description	Tax Rate	Market Value	Taxable Value
5F	KC ESD #5 (SCURRY)	0.050000	\$1,686,190	\$1,686,190
CAD	KAUFMAN CAD	0.000000	\$1,686,190	\$1,686,190
KC	KAUFMAN COUNTY	0.439122	\$1,686,190	\$1,686,190
P4	PRECINCT 4	0.000000	\$1,686,190	\$1,686,190
RB	ROAD & BRIDGE	0.097990	\$1,686,190	\$1,686,190
SS	SCURRY-ROSSER ISD	1.228350	\$1,686,190	\$1,686,190
TV	TRINITY VALLEY CC	0.138540	\$1,686,190	\$1,686,190

Total Tax Rate: 1.954002

Property Improvement - Building

Description: REAL PROPERTY **Type:** REAL PROPERTY **State Code:** F1 **Living Area:** 10,400.00sqft **Value:** \$0

Type	Description	Class CD	Year Built	SQFT
CM	COMMERCIAL MAIN	34SA	2013	10,400.00
PAVING	PAVING	CON	2013	15,000.00
CP	Porch, Covered	*	2013	198.00

Property Land

Type	Description	Acreage	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
S1	Conv S1	1.17	50,965.20	0.00	0.00	\$0	\$0

Property Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap Loss	Assessed
2021	N/A	N/A	N/A	N/A	N/A	N/A
2020	\$1,635,220	\$50,970	\$0	\$1,686,190	\$0	\$1,686,190
2019	\$597,120	\$26,330	\$0	\$623,450	\$0	\$623,450
2018	\$524,440	\$56,060	\$0	\$580,500	\$0	\$580,500
2017	\$524,440	\$50,970	\$0	\$575,410	\$0	\$575,410
2016	\$524,440	\$50,970	\$0	\$575,410	\$0	\$575,410
2015	\$265,680	\$50,970	\$0	\$316,650	\$0	\$316,650

Property Deed History

Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Number
10/1/2015	SWD	SPECIAL WARRANTY DEED	VAQUERO SCURRY PARTNERS LLC	DADA DG SCURRY LLC	4889	561	18951
11/14/2014	SWD	SPECIAL WARRANTY DEED	TAYLOR KEN & LANDA	VAQUERO SCURRY PARTNERS LLC	4675	198	19494

DISCLAIMER

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DOLLAR GENERAL

DOLLAR GENERAL

DOLLAR GENERAL



Hiring and termination of city employees in a Type A General-Law Municipality
Hiring

LOCAL GOVERNMENT CODE
TITLE 2. ORGANIZATION OF MUNICIPAL GOVERNMENT
SUBTITLE B. MUNICIPAL FORM OF GOVERNMENT
CHAPTER 22. ALDERMANIC FORM OF GOVERNMENT IN TYPE A
GENERAL-LAW MUNICIPALITY

SUBCHAPTER C. OTHER MUNICIPAL OFFICERS

Sec. 22.071. OTHER MUNICIPAL OFFICERS. (a) In addition to the members of the governing body of the municipality, the other officers of the municipality are the secretary, treasurer, assessor and collector, municipal attorney, marshal, municipal engineer, and any other officers or agents authorized by the governing body.

(b) The governing body by **ORDINANCE** shall provide for the election or appointment of the officers provided by this section.

(c) The governing body may confer on other municipal officers the powers and duties of an officer provided for by this section.
Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 22.076. BOND OF MARSHAL; ABOLITION OF OFFICE. (a) The marshal of the municipality shall execute a bond. The bond must be conditioned that the marshal will faithfully perform the official duties as the governing body of the municipality may require.

(b) The governing body of a municipality with a population of less than 5,000 by ordinance may abolish the office of marshal and, at the same time in the ordinance, confer the duties of the office on a municipal police officer appointed as the governing body directs or on any other peace officer of the county. However, an elected marshal may not be removed from office under this subsection.
Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

AN ORDINANCE DISPENSING WITH THE OFFICE OF CITY
MARSHAL AND IMPOSING THE DUTIES OF SAID OFFICE UPON
THE CHIEF OF POLICE.

WHEREAS, Article 977, Revised Civil Statutes of Texas,
gives the governing body of a city or town operating under the
General Laws of Texas, the power by ordinance to dispense with
the office of Marshal and confer the duties of said office upon
another officer of the City, NOW THEREFORE,

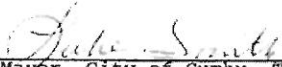
BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF CUMBY,
TEXAS:

Section 1. That the office of City Marshal is hereby dis-
pensed with the the duties of said office are hereby imposed upon
the Chief of Police of the City of Cumby, Texas.

Section 2. All records of the City Marshal shall be transferred
to the Chief of Police on the effective date of this ordinance.

Section 3. The effective date of this ordinance shall be the
1st day of May, 1973.

Passed and Approved this the 27 day of December, 1972.



Mayor, City of Cumby, Texas

ATTEST:



CITY SECRETARY

LOCAL GOVERNMENT CODE
TITLE 11. PUBLIC SAFETY
SUBTITLE A. MUNICIPAL PUBLIC SAFETY
CHAPTER 341. MUNICIPAL LAW ENFORCEMENT

Sec. 341.001. POLICE FORCE OF TYPE A GENERAL-LAW
MUNICIPALITY. (a) The governing body of a Type A general-law municipality
may establish and regulate a municipal police force.

(b) The **governing body by ordinance** may provide for the appointment of
police officers the governing body considers necessary and for the terms of
office and qualifications of the officers.

(c) The **governing body by ordinance may provide that the police officers serve at the pleasure of the governing body.**

(d) Each police officer shall execute a bond as the governing body may require. The bond must be conditioned that the officer will faithfully perform the officer's duties.

(e) A police officer has:

(1) the powers, rights, duties, and jurisdiction granted to or imposed on a peace officer by the Code of Criminal Procedure; and

(2) other powers and duties prescribed by the governing body.

(f) A police officer may serve in each county in which the municipality is located all process issued by a municipal court. Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1995, 74th Leg., ch. 829, Sec. 2, eff. Aug. 28, 1995.

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 22.010. FILLING VACANCY ON GOVERNING BODY OR IN OTHER MUNICIPAL OFFICE.

(e) If a vacancy exists in any other municipal office, the mayor or acting mayor shall appoint a person to fill the vacancy, **subject to confirmation by the governing body.**

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Texas Attorney General Opinion DM-2

For nepotism purposes, a Type A city council has final hiring authority for all officers and employees, even if the city has delegated initial hiring authority to an individual under Chapter 22 of the Local Government Code.

Terminating

LOCAL GOVERNMENT CODE
TITLE 2. ORGANIZATION OF MUNICIPAL GOVERNMENT
SUBTITLE A. TYPES OF MUNICIPALITIES
CHAPTER 6. TYPE A GENERAL-LAW MUNICIPALITY
SUBCHAPTER C. OTHER MUNICIPAL OFFICERS

Sec. 22.077. REMOVAL OF MUNICIPAL OFFICERS. (a) The governing body of the municipality may remove a municipal officer for incompetency, corruption, misconduct, or malfeasance in office after providing the officer with due notice and an opportunity to be heard.

(b) If the governing body lacks confidence in a municipal officer appointed by the governing body, the governing body may remove the officer at any time. The removal is effective only if two-thirds of the elected aldermen vote in favor of a resolution declaring the lack of confidence.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 2001, 77th Leg., ch. 402, Sec. 4, eff. Sept. 1, 2001.

ORDINANCE NO. 72-5

AN ORDINANCE DISPENSING WITH THE OFFICE OF CITY MARSHAL AND IMPOSING THE DUTIES OF SAID OFFICE UPON THE CHIEF OF POLICE.

WHEREAS, Article 977, Revised Civil Statutes of Texas, gives the governing body of a city or town operating under the General Laws of Texas, the power by ordinance to dispense with the office of Marshal and confer the duties of said office upon another officer of the City, NOW THEREFORE,

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF CUMBY, TEXAS:

Section 1. That the office of City Marshal is hereby dispensed with the the duties of said office are hereby imposed upon the Chief of Police of the City of Cumby, Texas.

Section 2. All records of the City Marshal shall be transferred to the chief of Police on the effective date of this ordinance.

Section 3. The effective date of this ordinance shall be the 1st day of May, 1973.

Passed and Approved this the 4th day of December, 1972.



Mayor, City of Cumby, Texas

ATTEST:



CITY SECRETARY

ORDINANCE NO. 72-6

AN ORDINANCE PROVIDING FOR FILLING THE OFFICE OF JUDGE OF THE MUNICIPAL COURT BY APPOINTMENT AS AUTHORIZED BY LAW.

WHEREAS, Article 1197a, Revised Civil Statutes as enacted by House Bill No. 53, passed by the Regular Session of the 53rd Legislature, 1953, authorizes the governing body of cities operating under the general laws to provide for the filling of the office of Judge of the Municipal Court by appointment.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF CUMBY, TEXAS:

Section 1. After the effective date of this ordinance the office of Judge of the Municipal Court shall be filled by appointment by the City Commission.

Section 2. The Judge of the Municipal Court shall perform the duties as prescribed by the laws of the State of Texas.

Section 3. The Judge shall be appointed for a term of office running concurrently with that of the Mayor. He shall receive such compensation as the City Commission shall fix by ordinance or resolution and shall furnish such surety bond as may be required by the City Commission, the premium to be paid by the City.

Section 4. The effective date of this ordinance shall be the 1st day of ~~Mar~~, 1973.

PASSED AND APPROVED THIS THE 6th day of December, 1972.

APPROVED:



MAYOR

ATTEST:



CITY SECRETARY

ORDINANCE NO. 72-7

AN ORDINANCE PROVIDING THAT ALL OFFICES OF THE CITY OF CUMBY, TEXAS, EXCEPT MEMBERS OF THE GOVERNING BODY, SHALL BE FILLED BY APPOINTMENT AS SET OUT IN THIS ORDINANCE: PROVIDING THAT OFFICERS WHO HAVE BEEN ELECTED BY VOTE OF THE PEOPLE SHALL BE ALLOWED TO SERVE UNTIL THE EXPIRATION OF THEIR TERMS OF OFFICE.

WHEREAS, Article 977, Revised Civil Statutes, authorizes the governing body of cities operating under the general laws to make all offices of the city, except members of the governing body, appointive instead of elective. NOW THEREFORE,

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF CUMBY, TEXAS:

Section 1. That, all offices of the City of Cumby, Texas, except members of the governing body, shall hereafter be filled by appointment as hereinafter provided; provided that all officers who have been elected by vote of the people shall be allowed to serve until the expiration of their terms office.

Section 2. That, at the expiration of the present terms of office of elected officers, except members of the governing body, such offices shall be filled by appointment by the Mayor, subject to confirmation by the City Commission.

Section 3. That, nothing in this ordinance shall be construed to prevent the governing body of the city from exercising its powers to confer upon any officer additional duties or combine duties of offices as otherwise provided by law.

Passed and approved this the 6th day of December, 1972.

APPROVED:


MAYOR

ATTEST:


CITY SECRETARY