



## AGENDA

### CITY COUNCIL MEETING

August 15, 2024 | 6:35 PM or immediately following the  
Lucas Fire Control, Prevention and EMS Boad Meeting  
Council Chambers  
City Hall | 665 Country Club Road, Lucas, Texas

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*Notice is hereby given that a meeting of the Lucas City Council will be held on Thursday, August 15, 2024, beginning at 6:30pm at Lucas City Hall, 665 Country Club Road, Lucas, Texas 75002-7651, at which time the following agenda will be discussed. As authorized by Section 551.071 of the Texas Government Code, the City Council may convene into closed Executive Session for the purpose of seeking confidential legal advice from the City Attorney on any item on the agenda at any time during the meeting. Pursuant to Texas Government Code 551.127, one or more members of the governing body may appear via videoconference call. The presiding officer and a quorum of the City Council will be physically present at this meeting.*

If you would like to watch the meeting live, you may go to the City's live streaming link at <https://www.lucastexas.us/departments/public-meetings/>.

#### **How to Provide Input at a Meeting:**

**Speak In Person:** Request to Speak forms will be available at the meeting. Please fill out the form and give to the City Secretary prior to the start of the meeting. This form will also allow a place for comments.

**Submit Written Comments:** If you are unable to attend a meeting and would like to submit written comments regarding a specific agenda item, email City Secretary Toshia Kimball at [tkimball@lucastexas.us](mailto:tkimball@lucastexas.us) by no later than 3:30 pm the day of the meeting. The email must contain the person's name, address, phone number, and the agenda item(s) for which comments will be made. Any requests received after 3:30 pm will not be included at the meeting.

#### **Call to Order**

- Roll Call
- Determination of Quorum
- Reminder to turn off or silence cell phones
- Pledge of Allegiance

#### **Citizen Input**

1. Citizen Input.

#### **Community Interest**

*Pursuant to Section 551.0415 of the Texas Government Code, the City Council may report on the following items: 1) expression of thanks, congratulations or condolences; 2) information about holiday schedules; 3) recognition of individuals; 4) reminders about upcoming City Council events; 5) information about community events; and 6) announcements involving imminent threat to public health and safety.*

2. Items of Community Interest.

#### **Consent Agenda**

*All items listed under the consent agenda are considered routine and are recommended to the City Council for a single vote approval. If discussion is desired, an item may be removed from the consent agenda for a separate vote.*

3. Consent Agenda:
  - A. Approval of minutes of the August 1, 2024, City Council meeting.
  - B. Authorize the City Manager to execute bank depository agreement with The American National Bank of Texas for a three-year period beginning September 1 – 2024 – August 31, 2027, with the option for two (2) one-year extensions under the same terms.
  - C. Approval of Resolution R-2024-08-00558 adopting the City of Lucas Public Funds Investment Policy.
  - D. Authorize the City Manager to enter into a professional services agreement with JTG Engineering, PLLC, in the amount not to exceed \$78,000 for General Engineering Services funded in account 11-6209-309 (Professional Services) for a one-year period beginning October 1, 2024, through September 30, 2025.
  - E. Authorize the Mayor to enter into an Interlocal Agreement between the City of Lucas and Collin County for animal shelter services for a one-year period beginning October 1, 2024, through September 30, 2025, in an amount not to exceed \$14,970.
  - F. Authorize the Mayor to enter into an Interlocal Agreement between the City of Lucas and Collin County for animal control services for a period of one-year beginning October 1, 2024, through September 30, 2025, in an amount not to exceed \$19,030.
  - G. Authorize the City Manager to enter into an Interlocal Agreement between City of Lucas and the Texas Municipal League Joint Cyber Liability and Data Breach Response Self-Insurance Fund for the purpose of providing coverages against cyber risk.

## **Public Hearing**

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4. Consider the City of Lucas Proposed Budget for Fiscal Year 2024-2025:
  - A. Discuss proposed budget.
  - B. Conduct Public Hearing.
  - C. Schedule the date for adopting an ordinance approving Fiscal Year 2024-2025 budget for Monday August 26, 2024 (Special Meeting), at 3:05 pm or immediately following the Lucas Fire Control, Prevention and EMS District meeting to be held at 3:00 pm. **(Presenter: Finance Director, Liz Exum)**

## **Regular Agenda**

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5. Consider the proposed City of Lucas Property Tax Rate for Fiscal Year 2024-2025:
  - A. Discuss tax rate and take record vote for publication in the Allen American Newspaper.
  - B. Schedule public hearing for tax rate for Monday August 26, 2024 (Special Meeting), at 3:05 pm, or immediately following the Lucas Fire Control, Prevention and EMS

District meeting to be held at 3:00 pm. (Presenter: Finance Director, Liz Exum)

6. Consider authorizing the City Manager to enter into an agreement with JTG Engineering to assist the city with the Reid Branch Letter of Map Revision (LOMAR) in the amount of \$49,500 from account 11-6209-309. (Presenter: Development Services Director, Joe Hilbourn)

## **Executive Session**

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7. Executive Session:

The City Council will convene into Executive Session pursuant to Section 551.074(a)(1) of the Texas Government Code, Personnel Matters, to interview applicants and deliberate appointment of members to the Planning and Zoning Commission and the Board of Adjustments.

8. Reconvene from Executive Session and take any action necessary as a result of Executive Session.
9. Adjournment.

## **Certification**

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*I do hereby certify that the above notice was posted in accordance with the Texas Open Meetings Act on the bulletin board at Lucas City Hall, 665 Country Club Road, Lucas, TX 75002 and on the City's website at [www.lucastexas.us](http://www.lucastexas.us) on or before 5:00 p.m. on August 9, 2024.*

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*Toshia Kimball, City Secretary*

*In compliance with the American with Disabilities Act, the City of Lucas will provide for reasonable accommodations for persons attending public meetings at City Hall. Requests for accommodations or interpretive services should be directed to City Secretary Toshia Kimball at 972.912.1211 or by email at [tkimball@lucastexas.us](mailto:tkimball@lucastexas.us) at least 48 hours prior to the meeting.*



# City of Lucas City Council Agenda Request August 15, 2024

Item No. 01

Requester: Mayor Dusty Kuykendall

## **Agenda Item Request**

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Citizen Input.

## **Background Information**

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NA

## **Attachments/Supporting Documentation**

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NA

## **Budget/Financial Impact**

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NA

## **Recommendation**

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NA

## **Motion**

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NA



# City of Lucas

## City Council Agenda Request

### August 15, 2024

Requester: Mayor Dusty Kuykendall

#### **Agenda Item Request**

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Items of Community Interest.

#### **Background Information**

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NA

#### **Attachments/Supporting Documentation**

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NA

#### **Budget/Financial Impact**

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NA

#### **Recommendation**

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NA

#### **Motion**

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NA



# City of Lucas

## City Council Agenda Request

### August 15, 2024

Item No. 03

Requester: City Manager John Whitsell  
Development Services Director Joe Hilbourn  
City Secretary Toshia Kimball  
Finance Director Liz Exum  
HR Manager Alana Cohen

### **Agenda Item Request**

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#### Consent Agenda:

- A. Approval of the minutes of the August 1, 2024, City Council meeting.
- B. Authorize the City Manager to execute bank depository agreement with The American National Bank of Texas for a three-year period beginning September 1 – 2024 – August 31, 2027, with the option for two (2) one-year extensions under the same terms.
- C. Approval of Resolution R-2024-08-00558 adopting the City of Lucas Public Funds Investment Policy.
- D. Authorize the City Manager to enter into a professional services agreement with JTG Engineering, PLLC, in the amount not to exceed \$78,000 for General Engineering Services funded in account 11-6209-309 (Professional Services) for a one-year period beginning October 1, 2024, through September 30, 2025.
- E. Authorize the Mayor to enter into an Interlocal Agreement between the City of Lucas and Collin County for animal shelter services for a one-year period beginning October 1, 2024, through September 30, 2025, in an amount not to exceed \$14,970.
- F. Authorize the Mayor to enter into an Interlocal Agreement between the City of Lucas and Collin County for animal control services for a period of one-year beginning October 1, 2024, through September 30, 2025, in an amount not to exceed \$19,030.
- G. Authorize the City Manager to enter into an Interlocal Agreement between City of Lucas and the Texas Municipal League Joint Cyber Liability and Data Breach Response Self-Insurance Fund for the purpose of providing coverages against cyber risk.

### **Background Information**

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#### Agenda Item B:

December 16, 2021, City Council approved a bank depository service agreement with the American National Bank of Texas for a three-year period from December 27, 2021, through December 27, 2024, with the option to renew for two additional one-year extensions. City Manager and Finance met with representatives from The American National Bank of Texas to discuss



# City of Lucas

## City Council Agenda Request

### August 15, 2024

Item No. 03

interest earnings, required compensating balance and associated bank fees. City Manager was able to negotiate a 4% interest rate and the agreement to waive all account analysis service charges for the term of the contract by maintaining \$4 million dollars in average interest-bearing balances.

#### Agenda Item C:

The Public Funds Investment Act in Government Code Chapter 2256 requires the City's Investment Policy to be reviewed and approved on an annual basis. The City last made amendments to the Investment Policy on September 20, 2018. There are no amendments being proposed to the policy by the City nor being required due to a change in legislation.

#### Agenda Item D:

The fourth amendment to the professional services agreement with JTG Engineering, PLLC, will be extended to one year with Joe Grajewski for General Engineering Services (i.e., on-call engineering). Staff is proposing to execute a new agreement with JTG Engineering, PLLC, as the term of the existing contract will expire on September 30, 2024. Funding was included in account 11-6209-309 (Professional Services) for the Fiscal Year 2024/25 Proposed Budget.

#### Agenda Item E:

Collin County has provided a contract modification amendment to renew the Interlocal Agreement between the City of Lucas and Collin County for animal shelter services for a one-year period. Staff has reviewed the renewal and there is no increased cost for animal shelter services.

#### Agenda Item F:

Collin County has provided a contract modification amendment to renew the Interlocal Agreement between the City of Lucas and Collin County for animal control services for a one-year period. Staff has reviewed the renewal and there is no increased cost for animal shelter services.

#### Agenda Item G:

The TML Risk Pool has seen a significant rise in cyber claims since introducing Cyber Liability and Data Breach Response Coverage in 2016. To address this, the Board of Trustees created a new Cyber Fund and approved changes to the Pool's Coverage structure, effective October 1, 2024. Staff emphasizes the importance of opting in by completing the Cyber Interlocal Agreement to maintain coverage and benefit from the new fund.

### Attachments/Supporting Documentation

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1. Minutes of the August 1, 2024, City Council meeting.
2. ANBTX Depository Agreement
3. Minutes of the December 16, 2021, City Council meeting.
4. Resolution R-2023-08-00558 Adopting the City of Lucas Public Funds Investment Policy
5. Exhibit A: City of Lucas Public Funds Investment Policy



# City of Lucas

## City Council Agenda Request

### August 15, 2024

Item No. 03

6. Agreement Fifth amendment JTG Engineering
7. Collin County Contract Modification for Animal Shelter Services
8. First Amended Interlocal Agreement for the Facility Construction and use of an Animal Shelter in Collin County between the City of Lucas and Collin County
9. Collin County Contract Modification for Animal Control Services
10. Interlocal Agreement for Animal Control Services between the City of Lucas and Collin County
11. Texas Municipal League Intergovernmental Risk Pool Cyber Liability and Data Breach Response Interlocal Agreement

### **Budget/Financial Impact**

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#### Agenda Item E:

There is no financial impact to the approved budget for fiscal year 2023/24 as there are no increased costs for animal shelter services.

#### Agenda Item F:

There is no financial impact to the approved budget for fiscal year 2023/24 as there are no increased costs for animal control services.

#### Agenda Item G:

There is no financial impact to the approved budget for fiscal year 2023/24 as there are no increased costs for cyber security coverage.

### **Recommendation**

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City staff recommends approval of the Consent Agenda.

### **Motion**

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I make a motion to approve the Consent Agenda as presented.





## MINUTES

### CITY COUNCIL REGULAR MEETING

August 1, 2024 | 6:30 PM

Council Chambers

City Hall | 665 Country Club Road, Lucas, Texas

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#### City Councilmembers Present:

Mayor Dusty Kuykendall  
Mayor Pro Tem Debbie Fisher  
Councilmember Chris Bierman  
Councilmember Brian Stubblefield  
Councilmember Neil Peterson  
Councilmember Tim Johnson  
Councilmember Phil Lawrence

#### City Staff Present:

City Manager John Whitsell  
City Secretary Toshia Kimball  
Development Services Director Joe Hilbourn  
Finance Director Liz Exum  
CIP Manager Patrick Hubbard  
HR Manager Alana Cohen  
Deputy Daniel Brown

The regular City Council meeting was called to order at 6:30 pm.

### Citizen Input

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#### 1. Citizen Input

Melissa and Daniel Huerta, 2500 Welborn Lane, Lucas, Texas 75002 discussed the rock road on Welborn Lane and expressed concerns. Spoke in support of a paved road on Welborn Lane.

Josh Hammerquist, 2600 Welborn Lane, Lucas, Texas 75002 discussed the rock road on Welborn Lane expressed concerns and requested feedback.

### Community Interest

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#### 2. Items of Community Interest

Mayor Kuykendall gave items of community interest including:

- Lucas Farmers Market
- Public Lands Trail Cleanup
- Volunteer With the City of Lucas

Mayor Kuykendall presented HR Manager Alana Cohen with 2024 Rising Star Award of Honor (population under 25,000) from the Texas Human Resources Management Association (TMHRA).

Councilmember Lawrence discussed providing meals for Councilmembers for City Council meetings.

Mayor Pro Tem attended the North Texas Municipal Water District (NTMWD) Board meeting and there were some important decisions potentially impacting the city. The district amended their water system rates. If the city exceeds the annual maximum take or pay volume there will be an additional charge of \$0.83 per 1,000 gallons of excess water consumed. As of the end of June the city had used 90.5% of our annual minimum demand.

Councilmember Lawrence referred to the information that went out regarding water restrictions and stated that surrounding cities do not have the same restrictions as the City of Lucas. NTMWD provides approximately 80% of their water to member cities and approximately 20% to customer cities. The City of Lucas is a customer city. The rate structures and restrictions will differ between member and customer cities.

## **Consent Agenda**

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### **3. Consent Agenda:**

- A. Approval of the minutes of the July 18, 2024, City Council meeting.**
- B. Consider authorizing the renewal of the Communications Facilities and License Agreement between Towerstream I, Inc. as successor in Interest to Big Wave Wireless, LLC and the City, for the Wireless Internet facilities at Winningkoff Tower and McGarity Tower with such renewal period beginning on 9/6/2024 through 9/15/2025.**
- C. Consider authorizing the City Manager to execute the First Amendment to Communications Facilities License Agreement between Skybeam, LLC d/b/a Rise Broadband and the City, for communications facilities located at McGarity Water Tower and East Winningkoff Water Tower for a period of 5 years.**
- D. Authorize the City Manager to enter into an agreement for Information Technology Support and Maintenance between Baxter I.T. Consulting Services and the City of Lucas.**
- E. Authorize the Mayor to enter into an interlocal agreement between the City of Lucas and Collin County for jail services for a one-year period beginning October 1, 2024, through September 30, 2025.**

Councilmember Johnson requested to pull Consent Agenda Item C as a separate item.

**MOTION:** A motion was made by Mayor Pro Tem Fisher, seconded by Councilmember Lawrence, to approve Consent Agenda items A, B, D, E as presented. The motion passed unanimously by a 7 to 0 vote.

**MOTION:** A motion was made by Councilmember Johnson, seconded by Councilmember Bierman to approve Consent Agenda Item C as presented. The motion passed unanimously by a 7 to 0 vote.

## **Regular Agenda**

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- 4. Consider authorizing the City Manager to enter into an agreement with BCC Engineering, LLC for the following:**
  - 1. Plans and details for the proposed West Lucas Road Reconstruction and Widening from Angel Parkway to Country Club Road, Alternative 2 Revision from Angel Parkway to Muddy Creek for necessary revisions to the drainage and alignment of the western end of West Lucas Road in the amount of \$420,000 using**

- funds to be allocated from account 21-8210-491.136, West Lucas Road.
2. **Plans and details for the replacement of the existing eight-inch force main located along West Lucas Road in the amount of \$41,450 to be allocated from Unrestricted Water Fund Reserves.**
  
  3. **Plans and details for the construction of an eight-foot-wide sidewalk/trail running from the existing sidewalk/trail at the southeast corner of Wal-Mart Lucas Addition and continuing along the north side of West Lucas Road to its intersection with Country Club Road in an additional amount to be determined.**

Chris Mezler from BCC Engineering presented.

**MOTION:** A motion was made by Councilmember Johnson, seconded by Councilmember Peterson, to approve authorizing the City Manager to enter into an agreement with BCC Engineering, LLC in a total amount of \$596,450 for the following:

1. Plans and details for the proposed West Lucas Road Reconstruction and Widening from Angel Parkway to Country Club Road, Alternative 2 Revision From Angel Parkway to Muddy Creek for necessary revisions to the drainage and alignment of the western end of West Lucas Road in the amount of \$420,000 using funds to be allocated from account 21-8210-491.136, West Lucas Road.
2. Plans and details for the replacement of the existing eight-inch force main located along West Lucas Road in the amount of \$41,450 using funds to be allocated from account 21-8210-490.132, 8 inch Force Main Relocation.
3. Plans, specifications and cost estimate for the construction of an eight-foot-wide sidewalk/trail running from the existing sidewalk/trail at the southeast corner of Wal-Mart Lucas Addition and continuing along the north side of West Lucas Road to its intersection with Country Club Road in the amount of \$135,000 using funds to be allocated from account 21-8210-491.136, West Lucas Road.

The motion passed by a 6 to 0 vote. Mayor Pro Tem Fisher is opposed.

## **Executive Session**

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### **5. Executive Session:**

The City Council will convene into Executive Session pursuant to Section 551.074(a)1) of the Texas Government Code, Personnel Matters, for Boards and Commissions candidate review for the Planning and Zoning Commission and Board of Adjustments.

Mayor Kuykendall convened into Executive Session at 7:30 pm.

### **6. Reconvene from Executive Session and take any action necessary as a result of the Executive Session.**

Mayor Kuykendall reconvened from Executive Session at 8:05 pm. There was no action taken.

**7. Adjournment.**

**MOTION:** A motion was made by Councilmember Johnson, seconded by Councilmember Lawrence, to adjourn the meeting at 8:05 pm. The motion passed unanimously by a 7 to 0 vote.

APPROVED:

ATTEST:

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Mayor Dusty Kuykendall

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Toshia Kimball, City Secretary

# BANK DEPOSITORY AGREEMENT

This Bank Depository Agreement (the "Agreement") is made and entered into this 15 day of August 2024 by and between The City of Lucas (the "City") and The American National Bank of Texas (the "Bank") a national bank.

## **Section I Designation as Depository**

The City, through action of its Governing Body, hereby designates the Bank as its depository for banking services for a three-year period beginning September 1, 2024 – August 31, 2027, with the option for two (2) one-year extensions under the same terms and conditions.

## **Section II Designation of Custodian**

The City and Bank hereby designate FHLB-Dallas (the "Custodian") to hold on trust, according to the terms and conditions of the City Request for Proposal, dated November 29, 2021 (the "RFP") and pursuant to a separate Safekeeping Agreement, all securities pledged as depository collateral in accordance with the City's Investment Policy.

## **Section III Collateral**

City time and demand deposits, inclusive of interest, in excess of the Federal Deposit Insurance Corporation insurance shall be secured at all times by collateral, acceptable to the City and in accordance with the Public Funds Collateral Act (Texas Government Code 2257), pledged by the Bank and held in trust by the Custodian in an amount equal to at least 102% of the total of those funds. The Bank will provide a monthly report of the collateral directly to the City.

Such pledged securities shall be subject only to the joint written instructions of both (a) authorized representatives of the City and (b) specifically authorized representatives of the Bank. The Bank shall have the right, with the prior written consent of the City, to substitute or replace, any or all of the pledged securities with collateral acceptable to the City.

## **Section IV Financial Position**

The Bank will provide financial statements audited by its independent auditors including a letter as to its "fair representation" upon request from the City.

## **Section V Authorized City Representative**

For the term of this contract, the City and Bank designate the individuals as listed in the Treasury Management Resolution as authorized to represent and act for the City in any and all matters including collateral assignment and substitution, execution of agreements and transfer of funds. Any change in these representatives will be made in writing.

## **Section VI Scope of Services**

The Bank's response to the City's RFP, dated November 29, 2021 (the "Response") is incorporated into this Agreement for all purposes, including service charges, time deposit, demand deposit, and loan rates. If any provisions of the Response and this Agreement are in conflict, this Agreement will control.

The Bank shall faithfully perform all of its duties and obligations required by the laws of the State of Texas for public funds depositories and shall upon presentation pay all checks drawn on it against collected funds on demand deposits, and shall, at the expiration of the Agreement, turn over to its successor all funds, City-owned securities, property and things of value held as depository.

The City shall have the power to determine and designate the character and amount of the funds to be deposited in the Bank. The City may arrange for time deposits and Bank may accept such deposits subject to the terms of the Bank's Response.

This Agreement, along with all Exhibits and other incorporated documents shall constitute the entire Agreement between the parties.

**Section VII Contract Consideration**

Bank will be compensated for any and all services rendered to the City under this Agreement. Bank agrees to waive all account analysis service charges for the term of the contract, if the City maintains \$4 million in average Interest-bearing balances. Please note that the account analysis service contract option above, do not cover the cost of the following expanded Treasury Management Services offered: Lockbox, Card Services, Smart Safe, Safekeeping, or Merchant Processing services.

Additionally, ANBTX offers a preferred investment rate of 4.00% (4.07% APY) on all interest-bearing accounts such as interest-checking, savings, or money market accounts. ANBTX Rates are subject to change, reflecting current market conditions.

**Section VIII Default**

The Bank shall be in default if it fails to pay all or part of a demand deposit, a matured time deposit, or a matured certificate of deposit, including accrued but unpaid interest, at a specified maturity date. The Bank shall also be in default if ruled “bankrupt”, “insolvent” or “failed” by a federal or state banking regulator, or if a receiver is appointed for the Bank.

In the event of a default, failure or insolvency of the Bank, the City shall be deemed to have vested full title to all securities pledged under this Agreement. The City is empowered to take possession of and transfer and or sell any and all securities. If the security is liquidated, any proceeds over the defaulted amount, plus expenses related to liquidation, shall be returned to the Bank. This power is in addition to other remedies which the City may have under this Agreement and without prejudice to its rights to maintain any suit in any court for redress of injuries sustained by the City under this Agreement.

**Section IX Non-Assignability**

This Agreement is not assignable in whole or in part but is binding on the parties, their successors and assigns.

**Section X Termination**

This Agreement may be terminated by either the City or the Bank by giving ninety (90) days prior written notice to the parties.

**Section XI Law Governing**

All applicable provisions and requirements of the laws of the State of Texas governing depositories for the City shall be a part of this Agreement.

**Section XII Bank Authorization**

The Bank represents and warrants that this Agreement is made pursuant to and is duly authorized by the Board of Directors of the Bank and recorded in the official records of the Bank.

City of Lucas

American National Bank of Texas

\_\_\_\_\_  
John Whitsell, City Manager

\_\_\_\_\_  
Greg Jebsen, Municipal Finance Director

ATTEST:

ATTEST:

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Liz Exum, City Finance Director

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Richard Wash II, PF Treasury Management Officer



## MINUTES CITY COUNCIL REGULAR MEETING

December 16, 2021 | 6:00 PM  
Council Chambers | Video Conference  
City Hall | 665 Country Club Road, Lucas, Texas

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### **City Councilmembers Present:**

Mayor Jim Olk  
Mayor Pro Tem Kathleen Peele  
Councilmember Tim Johnson  
Councilmember Tim Baney  
Councilmember David Keer  
Councilmember Phil Lawrence (*attending remotely*)  
Councilmember Debbie Fisher

### **City Staff Present:**

City Manager Joni Clarke  
City Secretary Stacy Henderson  
City Attorney Joe Gorfida  
Development Services Director Joe Hilbourn  
Public Works Director Scott Holden  
Assistant to the City Manager Kent Souriyasak

The regular City Council meeting was called to order at 6:00 pm.

### **Executive Session Agenda**

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#### **1. Executive Session:**

The City Council will convene into Executive Session pursuant to Section 551.071 of the Texas Government Code to consult with the City Attorney regarding City of Lucas, Texas v. Robert Kubicek and the following real property: 2205 Estates Parkway, Lucas, Texas, In Rem, Cause No. 417-00147-2018 in the 417th Judicial District Court of Collin County, Texas.

Per Section 551.071 of the Texas Government Code, the City Council will also seek legal advice from the City Attorney during Executive Session regarding Agenda Items 12 and 13 on this agenda.

The City Council convened into Executive Session at 6:01 pm.

#### **2. Reconvene from Executive Session and take any action necessary as a result of the Executive Session.**

The City Council reconvened from Executive Session at 7:11 pm. There was no action taken as a result of the Executive Session.

### **Citizen Input**

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#### **3. Citizen Input**

There was no citizen input at this meeting.

## Community Interest

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### 4. Items of Community Interest

Mayor Olk discussed service tree award nominations, candidate filing for the May 7, 2022, election and city offices closed for the Christmas and New Year's holidays.

## Consent Agenda

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### 5. Consent Agenda:

- A. Approval of the minutes of the December 2, 2021, City Council meeting.
- B. Approval of the City of Lucas Investment Report for quarter ended September 2021.
- C. Consider authorizing the City Manager to enter into a contract with Hydromax USA, LLC for fire hydrant and valve maintenance utilizing an interlocal with the City of Garland, Texas in the amount not to exceed \$100,000.

Councilmember Fisher noted a correction to the minutes on page 4 by adding the language "Remove Highland Drive as a through roadway from FM 1378 to Lewis Lane".

**MOTION:** A motion was made by Councilmember Fisher, seconded by Mayor Pro Tem Peele to approve the Consent Agenda including the minutes as amended. The motion passed unanimously by a 7 to 0 vote.

## Public Hearing Agenda

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6. **Public hearing to consider adopting Ordinance 2021-12-00942 approving a request by Bill Shipley on behalf of Golden Chick for a Specific Use Permit (SUP) to allow a drive-thru restaurant on a proposed tract of land, zoned Commercial Business, being 0.833 acres, on Lot 1, Block A, Pennington Addition, William Snider Survey, Abstract No. 821, Collin County Texas, also known as 451 South Angel Parkway.**

Mayor Olk opened the public hearing at 7:25 pm, there being no one wishing to speak, the public hearing was closed.

After some discussion related to the detention pond on site, access to the site, and operating hours, the following motion was made.

**MOTION:** A motion was made by Councilmember Johnson, seconded by Mayor Pro Tem Peele to adopt Ordinance 2021-12-00942 approving a specific use permit for Golden Chick to allow a drive-thru restaurant on a proposed tract of land, zoned Commercial Business, being 0.833 acres, on Lot 1, Block A, Pennington Addition, William Snider Survey, Abstract No. 821, Collin County Texas, also known as 451 South Angel Parkway with the amended condition that allowable hours of operation shall be from 6:00 am to 1:00 am and the additional condition that no glare directly or indirectly shall be created at the property line from luminaires. The motion passed unanimously by a 7 to 0 vote.



## Regular Agenda

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The City Council moved to Agenda Items 12 and 13 at this time.

- 12. Consider First Amendment to the Development Agreement between the City of Lucas, Texas and Megatel Homes, III, LLC and an addendum to declaration of covenants, conditions, and restrictions for Enchanted Creek Homeowners Association, Inc.**

After discussion with the City Attorney regarding the deletion of Sections 5.01 and 5.02 from the development agreement, the following motion was made.

**MOTION:** A motion was made by Mayor Olk, seconded by Councilmember Lawrence to approve the First Amendment to the Development Agreement between the City of Lucas and Centurion Homes and MM Lucas 135 LLC and an addendum to the declaration of covenants, conditions, and restrictions for Enchanted Creek Homeowners Association, Inc., with the amendment that Section 5.01 and Section 5.02 be deleted from the Development Agreement. The motion passed unanimously by a 7 to 0 vote.

- 13. Consider an appeal made by Robert Miklos on behalf of Matt Dorsett with Spiars Engineering and Surveying and Brock Babb with Centurion American CTMGT Lucas 238 LLC, on behalf of property owners Steve Lenart with CTMGT Lucas 238, LLC and Mehrdad Moayedí for the denial of an extension of a preliminary plat for Enchanted Creek Estates Phase 2, expiring December 1, 2021, for the property located in the James Anderson Survey, Abstract No. 17 and John McKinney Survey, Abstract No. 596, being 135.743 acres, 700 feet north of the intersection of Enchanted Way and Lillyfield Drive.**

**MOTION:** A motion was made by Councilmember Baney, seconded by Mayor Pro Tem Peele, to approve the extension of the preliminary plat. The motion passed unanimously by a 7 to 0 vote.

The City Council moved back to Agenda Item No. 7.

- 7. Discussion regarding the regulations pertaining to a home-based business.**

The following individuals spoke regarding regulations to home-based businesses.

- Jenny Tissing, 1190 Stinson Road, discussed nuisances created by the home-based business occurring at the property at 1180 Stinson. Due to the home-based business, vehicle traffic had increased on site as well as the number of individuals visiting the home at all hours of the night and weekend. Noise and traffic levels had also increased in the residential area.
- Wayne Millsap, 318 McMillan, suggested ways in which to tighten up what is defined as a nuisance and not define home based businesses based on the number of employees as this could cause many home-based businesses to be in violation.

The City Council discussed current regulations, various types of home-based businesses, enforcement using the court system, and having the resident testify to violations and nuisances they have witnessed if it could not be seen from the street by the Code Officer.

The City Council directed the City Attorney to draft language for consideration that included:

Home occupation shall not create a nuisance to persons of ordinary sensibilities that occupy surrounding property such as offensive, noises, vibrations, sound, smoke dust, odors, heat, glare, x-rays or electrical disturbances to radio and telephone instruments, and to include an exemption related to farm animals.

There was no action on this item, it was for discussion purposes only.

8. **Consider authorizing the City Manager to enter into a bank depository service agreement with American National Bank of Texas for a three-year period commencing on December 27, 2021, through December 27, 2024, with the option to renew for two additional one-year extensions under the same terms and conditions.**

**MOTION:** A motion was made by Councilmember Fisher seconded by Councilmember Lawrence to approve authorizing the City Manager to enter into a bank depository service agreement with American National Bank of Texas for a three-year period commencing on December 27, 2021, through December 27, 2024, with the option to renew for two additional one-year extensions under the same terms and conditions. The motion passed unanimously by a 7 to 0 vote.

9. **Consider authorizing the City Manager to enter into a professional services agreement with Birkhoff, Hendricks, & Carter, LLP (BH&C) in the amount of \$93,800 to complete the following:**
  - A. Water Master Plan Update including engineering analysis and reports for the Water Distribution System Map and Water Impact Fee Update appropriating funds from Unrestricted Water Fund Reserves to account 51-6409-309 Professional Services in the amount of \$63,800.00; and
  - B. Engineering analysis for the Roadway Impact Fee Update appropriating funds from Unrestricted General Fund Reserves to account 11-6209-309 Professional Services in the amount of \$30,000.00.

**MOTION:** A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Keer to approve authorizing the City Manager to enter into a professional services agreement with Birkhoff, Hendricks, & Carter, LLP (BH&C) in the amount of \$93,800 for a Water Master Plan Update including engineering analysis and reports for the Water Distribution System Map and Water Impact Fee Update appropriating funds from Unrestricted Water Fund Reserves to account 51-6409-309 Professional Services in the amount of \$63,800.00; and an engineering analysis for the Roadway Impact Fee Update appropriating funds from Unrestricted General Fund Reserves to account 11-6209-309 Professional Services in the amount of \$30,000.00. The motion passed unanimously by a 7 to 0 vote.

10. **Consider approval of the Request for Proposal for Residential Solid Waste Services per the City of Lucas Specifications and provide direction to the City Manager regarding the proposal submission and evaluation process.**

The City Council asked for the following additional information:

- Reports from Republic Recycling on how much recycling is being collecting in the City.
- How much recycling is being collected in the Brockdale and Seis Lagos areas; have the numbers increased from previous years; include the number of subscribers.
- Trash Committee will determine rating system, preliminary evaluations, and bring forward a recommendation to the City Council.
- Collect information from businesses and schools regarding their trash/recycling providers.

The City Council recommended the following updates to the draft Request for Proposal:

- Add option to include commercial property in RFP
- Option to combine trash and recycling billing together if advantageous
- Option for both subscription-based recycling and trash and recycling subscriptions combined
- Enhanced bulk pickup service provided for a fee
- Concierge service for pickup of items closer to the home

There was no formal action on this item, it was for discussion purposes only.

- 11. Consider amending FY 21/22 budget by appropriating \$57,300 from 2017 Certificates of Obligation funding to account 21-8210-490-130 and authorize the City Manager to enter into an agreement with Interstate Contracting & Coating, Inc. to replace the stem in the McGarity Elevated Tank.**

After some discussion with Public Works Director Scott Holden regarding materials, repairs needed, and water conservation efforts during the time of repair, the following motion was made.

**MOTION:** A motion was made by Councilmember Johnson, seconded by Councilmember Lawrence to approve amending FY 21/22 budget by appropriating \$57,300 from 2017 Certificates of Obligation funding to account 21-8210-490-130 and authorize the City Manager to enter into an agreement with Interstate Contracting & Coating, Inc. to replace the stem in the McGarity Elevated Tank. The motion passed unanimously by a 7 to 0 vote.

- 12. Adjournment.**

**MOTION:** A motion was made by Councilmember Johnson seconded by Mayor Olk to adjourn the meeting at 9:15 pm. The motion passed unanimously by a 7 to 0 vote.

APPROVED:

ATTEST:

  
\_\_\_\_\_  
Mayor Jim Olk



  
\_\_\_\_\_  
City Secretary Stacy Henderson



## **RESOLUTION R-2024-08-00558**

[Approving Public Funds Investment Policy]

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LUCAS, TEXAS, REVIEWING AND APPROVING THE CITY'S OFFICIAL PUBLIC FUNDS INVESTMENT POLICY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Section 2256.005(e) of the Texas Government Code requires the governing body of an investing entity to adopt a written investment policy regarding the investment of its funds and funds under its control and to review said written investment policy on an annual basis; and

**WHEREAS**, on September 7, 2023, by Resolution R 2023-09-00545 the City Council approved and adopted a written investment policy for the City of Lucas regarding investment of public funds; and

**WHEREAS**, the City Council has been presented the existing and duly approved Public Funds Investment Policy which contains investment strategies, a copy of which is attached hereto as Exhibit "A" and incorporated herein by reference; and

**WHEREAS**, the City Council has reviewed the Public Funds Investment Policy attached hereto as Exhibit "A" and the investment strategies contained therein and finds that it is consistent with prudent fiscal policy.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LUCAS, TEXAS:**

**SECTION 1.** That the City Council of the City of Lucas, Texas has reviewed the Public Funds Investment Policy attached hereto as Exhibit "A" and the investment strategies contained therein.

**SECTION 2.** The Public Funds Investment Policy as contained in Exhibit "A" attached hereto shall be the official policy of the City of Lucas regarding investment of public funds.

**SECTION 3.** That this resolution shall become effective immediately from and after its passage.

**DULY PASSED** by the City Council of the City of Lucas, Texas, on this the 15th day of August 2024.

City of Lucas, Texas

ATTEST

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Dusty Kuykendall, Mayor

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Toshia Kimball, City Secretary

## **Exhibit A**

CITY OF LUCAS  
INVESTMENT POLICY



## INTRODUCTION

The purpose of this document is to set forth specific investment policy and strategy guidelines for the City of Lucas (the "City") in order to achieve the goals of safety, liquidity, public trust, and yield for all investment activity. The Lucas City Council shall review its investment strategies and policy not less than annually. This policy serves to satisfy the statutory requirement (specifically the Public Funds Investment Act, Government Code chapter 2256, (the "PFIA") to define, adopt and review a formal investment strategy and policy.

## INVESTMENT POLICY

### I. SCOPE

This Investment Policy applies to all financial assets of City of Lucas. The funds are accounted for in City's Comprehensive Annual Financial Report (CAFR) and include (but are not limited to):

- General Fund
- Water Fund
- Debt Service Fund
- Capital Projects Fund

### II. OBJECTIVES

The City of Lucas shall manage and invest its cash with the objectives (listed in order of priority): Safety, Liquidity, Public Trust, and Yield. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with State and Local law.

The City of Lucas shall utilize cash management procedures which include collection of accounts receivable, vendor payment in accordance with invoice terms, and prudent investment of available cash. Cash management is

defined as the process of managing monies in order to ensure maximum cash availability and interest earnings on short-term investment of idle cash.

### Safety

The primary objective of the City's investment activity is the preservation of capital in the overall portfolio. Each investment transaction shall be conducted in a manner to avoid capital losses, whether they are from securities defaults or erosion of market value.

### Liquidity

The investment portfolio shall be structured such that the City of Lucas is able to meet all obligations in a timely manner. This shall be achieved by matching investment maturities with forecasted cash flow requirements, maintaining adequate levels of highly liquid investments and by investing in securities with active secondary markets.

### Public Trust

In addition to achieving the stated objectives, all participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment Officers shall avoid any transaction which might impair public confidence in the City's ability to govern effectively.

### Yield

The investment portfolio shall be designed with the objective of regularly exceeding the average rate of return on three-month U.S. Treasury Bills. The investment program shall seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment policies. To determine portfolio performance, this Policy established "weighted average yield to maturity" as the standard calculation.



## INVESTMENT STRATEGY

The City of Lucas maintains portfolios which utilize four specific investment strategy considerations designed to address the unique characteristics of the fund groups represented in the portfolios:

- A. Investment strategies for operating fund and commingled pools containing operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure which will experience minimal volatility during economic cycles. This may be accomplished by purchasing high quality, short to medium-term investments that will complement each other in a ladder or barbell maturity structure with a maximum maturity of two years. The dollar weighted average maturity of 365 days or less will be calculated using the stated final maturity date of each investment. Funds shall be managed and invested with the objectives (listed in order of priority): Safety, Liquidity, Public Trust, and Yield.
  
- B. Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Investments purchased shall not have a stated final maturity date which exceeds the debt service payment date. Funds shall be managed and invested with the objectives (listed in order of priority): Safety, Liquidity, Public Trust, and Yield.
  
- C. Investment strategies for debt service reserve funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund from investments with a low degree of volatility. Investments should be of high quality and, except as may be required by the bond ordinance specific to an individual issue, of short to intermediate-term maturities with a maximum maturity of five years. Funds shall be managed and invested with the objectives (listed in order of priority): Safety, Liquidity, Public Trust, and Yield.

D. Investment strategies for special projects or special purpose fund portfolios will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include at least 10% in highly liquid investments to allow for flexibility and unanticipated project outlays. The stated final maturity dates of investments held should not exceed the estimated project completion date. Funds shall be managed and invested with the objectives (listed in order of priority): Safety, Liquidity, Public Trust, and Yield.

### III. RESPONSIBILITY AND CONTROL

#### Delegation of Authority and Training

The City Manager and Finance Director are designated as Investment Officers for the City of Lucas. The City Manager shall approve all strategic investment programs prior to implementation. The City's Finance Director is responsible for day-to-day cash management activities, including, but not limited to, transfers between the City's primary depository and authorized local government investment pools. The City's Finance Director shall establish procedures for the operation of the cash management and investment programs, consistent with this Investment Policy.

In order to ensure qualified and capable investment management, each Investment Officer shall attend at least one training session, from an independent training source, and containing at least 10 hours of instruction relating to the Officer's responsibility under the PFIA within 12 months after assuming duties. Thereafter, each Investment Officer shall additionally attend at least one training session, from an independent training source, and containing at least 8 hours of instruction relating to the Officer's responsibility under the PFIA not less than once in a two-year period that begins on the first day of the City's fiscal year and consists of the two consecutive fiscal years after that date.

The approved independent sources of training are: Government Finance Officers' Association of Texas, Government Treasurers' Organization of

Texas, Government Finance Officers' Association, University of North Texas, and the Texas Municipal League.

### Internal Controls

The City's Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City of Lucas are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the City's Finance Director shall establish a process for annual independent review by an external auditor in conjunction with the annual audit to assure compliance with policies and procedures. The internal controls shall address the following points:

- A. Control of collusion.
- B. Separation of transaction authority from accounting and record keeping.
- C. Custodial safekeeping.
- D. Avoidance of physical delivery securities.
- E. Clear delegation of authority to subordinate staff members.
- F. Written confirmation for telephone (voice) transactions for investments and wire transfers.

### Prudence

The standard of prudence to be applied to the Investment Officers shall be the "prudent person" rule, which states: "Investments shall be made with

judgment and care under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived." In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- A. The investment of all funds, or funds under City's control, over which the Officer had responsibility rather than a consideration as to the prudence of a single investment.
- B. Whether the investment decision was consistent with the written City's Investment Policy.

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported immediately to the City Attorney and the Council and that appropriate action is taken to control adverse developments.

### Ethics and Conflicts of Interest

Investment Officers shall refrain from personal business activity that could conflict with proper execution of the investment program, or that could impair the ability to make impartial investment decisions and shall disclose to the City Attorney and Council any material financial interests in financial institutions that conduct business with the City. They shall further disclose positions that could be related to the performance of City's portfolio. Investment Officers shall subordinate their personal financial transactions to those of City of Lucas, particularly with regard to timing of purchases and sales.

An Investment Officer who has a personal business relationship with an organization seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an

individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City of Lucas.

### Quarterly Reporting

The Investment Officers shall submit a signed quarterly investment report, crafted in compliance with the PFIA, to the City Manager and the Lucas City Council, that summarizes current market conditions, economic developments and anticipated investment conditions. The report shall summarize investment strategies employed in the most recent quarter, and describe the portfolio in terms of investment instruments, maturities, risk characteristics, and shall explain the total investment return for the quarter.

At the end of the fiscal year, the Investment Officers shall include information incorporating the full year's investment portfolio activity and performance.

### Methods

The quarterly investment report shall include a succinct management summary that provides a clear picture of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner which will allow the City of Lucas to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will include the following:

- A. A listing of individual investments held at the end of the reporting period by maturity date.
- B. Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of investments for the period.
- C. Average weighted yield to maturity of portfolio on entity investments as compared to applicable benchmarks.

- D. Listing of investments held by fund.
- E. The percentage of the total portfolio which each type of investment represents.
- F. Statement of compliance of City's investment portfolio with State Law and the Investment Strategy and Policy approved by the governing bodies.

### Active Portfolio Management

The City of Lucas shall pursue an active versus a passive portfolio management philosophy. That is, investments may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade. The Investment Officers will routinely monitor the contents of the portfolio, the available markets, and the relative value of competing instruments, and will adjust the portfolio accordingly.

The City is not required to liquidate investments that were authorized investments at the time of purchase but no longer meet one or more requirements of this Policy.

Not less than quarterly, the Investment Officer will obtain the current credit rating for each held investment from a reliable source to ensure that the investment has maintained the required minimum rating. An investment that requires a minimum rating does not qualify as an authorized investment during the period the investment does not have the minimum rating. The City of Lucas shall take all prudent measures that are consistent with this Investment Policy to liquidate an investment that does not have the minimum rating.

### Investments

The City's assets may be invested in the following instruments.

## 1. Authorized

- A. Obligations, including letters of credit, of the United States of America, or its agencies and instrumentalities, including the Federal Home Loan Banks.
- B. Direct obligations of the State of Texas and agencies thereof.
- C. Other obligations, the principal of and interest on which are unconditionally guaranteed by the State of Texas or United States of America or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States.
- D. Obligations of the States, agencies thereof, Counties, Cities, and other political subdivisions of any state having been rated as investment quality by a nationally recognized investment rating firm, and having received a rating of not less than "A" or its equivalent.
- E. Certificates of deposit and other evidences of deposit at a financial institution that, a) has its main office or a branch office in Texas and is guaranteed or insured by the Federal Deposit Insurance Corporation or National Credit Union Share Insurance Fund or their successors, b) is secured by obligations described in Section V. SAFEKEEPING AND CUSTODY and in a manner and amount provided by law for deposits of the City of Lucas, or c) is executed through a depository institution or an approved broker that has its main office or a branch office in Texas that meets the requirements of the PFIA.
- F. Fully collateralized direct repurchase agreements with a defined termination date secured by cash or obligations of the United States or its agencies and instrumentalities pledged with a third party, selected by the City's Finance Director, other than an agency for the pledger. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in Texas.

- G. Texas local government investment pools that seek to maintain a stable dollar asset value, would be described as “government” portfolios, are specifically authorized by the governing body of the City of Lucas, and comply with the requirements of State law.
- H. Investment pools that provide fixed maturity, fixed yield investments, are specifically authorized by the governing body of the City of Lucas, and comply with the requirements of State law.
- I. SEC registered, no load, government money market mutual funds that comply with the requirements of State law.

## 2. Not Authorized

The City’s authorized investment options are more restrictive than those allowed by State law. State law specially prohibits investment in the following investment securities.

- A. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.
- B. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.
- C. Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years.
- D. Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

## 3. Holding Period

The City of Lucas intends to match the holding periods of investment funds with liquidity needs of the City. In no case will the average maturity of



investments of City's operating funds exceed one year. The maximum final stated maturity of any investment shall not exceed five years.

#### 4. Risk and Diversification

The City recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification which shall be achieved by the following general guidelines:

- A. Risk of issuer default is controlled by limiting investments to those instruments allowed by the PFIA, which are described herein.
- B. Risk of market price changes shall be controlled by avoiding over-concentration of assets in a specific maturity sector, limitation of average maturity of operating funds investments to one year, and avoidance of over-concentration of assets in specific instruments.
- C. All investment funds shall be placed directly with qualified investment providers as authorized by this Investment Policy and the PFIA.

#### IV. SELECTION OF QUALIFYING INSTITUTIONS

All financial institutions, broker/dealers and investment providers who desire to become qualified for investment transactions must provide an Investment Provider Certificate in compliance with the PFIA.

##### Primary Depository

In compliance with State legislation, a Primary Depository shall be selected through the City's banking services procurement process, which shall include a formal request for application (RFA). In selecting a Primary Depository, the credit worthiness of institutions shall be considered, and the City's Finance Director shall conduct a review of prospective depository's credit characteristics and financial history.

## Broker/Dealers

For broker/dealers of investment securities, the City of Lucas may select any dealers reporting to the Market Reports Division of the Federal Reserve Board of New York, also known as the "Primary Government Security Dealers." Other non-primary firms may be utilized if analysis reveals that such firms are adequately financed to conduct public business. Any broker/dealer must have been authorized by the City Council to execute transactions with on behalf of the City prior to any such transaction.

## V. SAFEKEEPING AND CUSTODY

### Insurance and Collateral

All depository deposits shall be insured or collateralized in compliance with applicable State law. The City of Lucas reserves the right, in its sole discretion, to accept or reject any form of insurance or collateralization pledged towards depository deposits. Financial institutions serving as the City's depositories will be required to sign a depository agreement with the City. The collateralized deposit portion of the agreement shall define The City's rights to the collateral in case of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- The agreement must be in writing;
- The agreement has to be executed by the depository and the City of Lucas contemporaneously with the acquisition of the asset;
- The agreement must be approved by the Board of Directors or authorized Committee of the depository and a copy of the meeting minutes must be delivered to the City of Lucas to the attention of the Finance Director; and
- The Agreement must be part of the depository's "official record" continuously since its execution.

**Insurance, Pledged Collateral or Purchased Securities** - With the exception of deposits secured with irrevocable letters of credit at 100% of amount, all deposits of the City's funds with eligible depositories shall be secured by pledged collateral with a market value equal to or greater than 102% of the deposits, less any amount insured by the FDIC. Repurchase agreements shall be documented by a specific agreement noting the "purchased securities" in each agreement. Collateral pledged and purchased securities shall be held at an independent safekeeping agent approved by the City and reports of said securities reviewed at least monthly to assure the market value equals or exceeds the related City of Lucas investment.

Evidence of the pledged collateral shall be maintained by the City's Finance Director or a third-party financial institution.

### Custodial Agreement

Collateral pledged to secure City of Lucas deposits shall be held by a safekeeping institution in accordance with a custodial agreement which clearly defines the procedural steps for gaining access to the collateral should City determine that its funds are in jeopardy. The custodial institution, or Custodian, shall be the Federal Reserve Bank or an institution not affiliated with the firm pledging the collateral. A custodial receipt shall be issued to the City of Lucas listing the specific investment, CUSIP, rate, maturity, and other pertinent information.

### Collateral Defined

The City of Lucas shall only accept the following as collateral:

- A. FDIC insurance coverage.
- B. A bond, certificate of indebtedness, debenture or letter of credit of the United States or its agencies and instrumentalities, or other evidence of indebtedness of the United States that is guaranteed as to principal and interest by the United States or its agencies and instrumentalities.

- C. Obligations, the principal and interest on which, are conditionally guaranteed or insured by the State of Texas.
- D. A bond of a county, city or other political subdivision of the State of Texas having been rated no less than "A" or its' equivalent by a nationally recognized rating agency, with a remaining maturity of ten (10) years or less.
- E. A letter of credit issued to the City of Lucas by the Federal Home Loan Bank.

#### Subject to Audit

All collateral shall be subject to inspection and audit by the City's Finance Director or the City's independent auditors.

#### Delivery vs. Payment

Investment securities shall be purchased using the delivery vs. payment method. That is, funds shall not be wired or paid until verification has been made that the correct security was received by the safekeeping agent. The security shall be held in the name of the City of Lucas or held on behalf of the City. The safekeeping agent's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City of Lucas to the attention of the Finance Director.

## VI. INVESTMENT POLICY ADOPTION

The City of Lucas Investment Policy shall be annually reviewed and adopted by action of the City Council.

STATE OF TEXAS           §  
  §  
COUNTY OF COLLIN       §

**FIFTH AMENDED AND RESTATED  
AGREEMENT FOR PROFESSIONAL SERVICES  
WITH JTG ENGINEERING PLLC**

This Fifth amended and restated agreement (“Agreement”) is made by and between the City of Lucas, Texas (“City”) and JTG Engineering, PLLC, a Professional Limited Liability Company (“Professional”) (each a “Party” and collectively the “Parties”), acting by and through their authorized representatives.

**RECITALS:**

**WHEREAS**, the City and JTG Engineering PLLC entered into a contract for General Engineering Services dated June 9, 2021; and

**WHEREAS**, the City has requested through this Fifth Amended and Restated Agreement an extension as provided in attached Exhibit “B” pursuant to the Original Contract; and

**WHEREAS**, the City desires in connection with the General Engineering Services Agreement (the “Project”) to engage the services of the Professional as an independent contractor, and not as an employee, to provide the services described in Exhibit “A” (the “Scope of Services”) on the terms and conditions set forth in this Agreement; and

**WHEREAS**, the Professional desires to render professional services for the City on the terms and conditions set forth in this Agreement;

**NOW THEREFORE**, in exchange for the mutual covenants set forth herein, and other valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the Parties agree as follows:

**Article I  
Term**

1.1 This Agreement shall commence on the last date of execution hereof (“Effective Date”) and continue until completion of the services, unless sooner terminated as provided herein.

1.2 Either Party may terminate this Agreement by giving thirty (30) days prior written notice to the other Party. In the event of such termination the Professional shall deliver to City all finished and unfinished documents, data, studies, surveys, drawings, maps, models, reports, photographs or other items prepared by the Professional in connection with this Agreement. Professional shall be entitled to compensation for any services completed to the reasonable satisfaction of the City in accordance with this Agreement prior to such termination.

**Article II  
Scope of Service**

2.1 The Professional shall perform the services in connection with the Project as set forth in Exhibit "A", Scope of Services. The City may issue Work Orders detailing the specific Scope of Services to be performed by the Professional.

2.2 The City shall, prior to commencement of services, provide the Professional with the information set forth in Exhibit "D", if any.

2.3 The Parties acknowledge and agree that any and all opinions provided by the Professional in connection with the Scope of Services represent the professional judgment of the Professional, in accordance with the professional standard of care applicable by law to the services performed hereunder.

2.4 Upon execution of this Agreement the City has the right to use the Professional's instruments of service for purposes of constructing, using, maintaining, altering and adding to the Project, provided that the City substantially performs its obligations, including prompt payment of all sums when due, under this Agreement. The City's Project Contractor, Construction Manager, Subcontractors, Sub-subcontractors, and material or equipment suppliers, as well as the City's consultants and separate contractors, may reproduce applicable portions of the instruments of service for use in performing services or construction for the Project. Upon payment of all amounts due Professional hereunder, all materials and reports prepared by the Professional in connection with this Agreement shall become the property of the City. The City shall have the right to publish, disclose, distribute and otherwise use such materials and reports only for those purposes for which they were intended.

**Article III  
Schedule of Work**

The Professional agrees to complete the required services in accordance with the Project Schedule outlined in Exhibit "B" and within each Work Order issued by the City once mutually agreed upon by both Parties.

**Article IV  
Compensation and Method of Payment**

4.1 Professional will be compensated in accordance with the payment schedule and amounts set forth in Exhibit "C" (the "Compensation Schedule"), but at no time shall the total compensation for this Agreement exceed \$78,000.00. Unless otherwise provided herein, payment to the Professional shall be monthly based on the Professional's monthly progress report and detailed monthly itemized statement for services that shows the names of the Professional's employees, agents, contractors performing the services, the time worked, the actual services performed the rates charges for such service, reimbursable expenses, the total amount of fee earned to date and the amount due and payable as of the current statement, in a form reasonably acceptable to the City. Monthly statements shall include authorized non-salary expenses with supporting itemized invoices and documentation. The City shall pay such monthly statements within thirty

(30) days after receipt and City verification of the services and expenses unless otherwise provided herein.

4.2 Unless otherwise provided in Exhibit “C” the Professional shall be responsible for all expenses related to the services provided pursuant to this Agreement including, but not limited to, travel, copying and facsimile charges, telephone, internet and email charges.

## **Article V Devotion of Time; Personnel; and Equipment**

5.1 The Professional shall devote such time as reasonably necessary for the satisfactory performance of the services under this Agreement. Should the City require additional services not included under this Agreement, the Professional shall make reasonable effort to provide such additional services within the time schedule without decreasing the effectiveness of the performance of services required under this Agreement and shall be compensated for such additional services on a time and materials basis, in accordance with Professional’s standard hourly rate schedule, or as otherwise agreed between the Parties.

5.2 To the extent reasonably necessary for the Professional to perform the services under this Agreement, the Professional shall be authorized to engage the services of any agents, assistants, persons, or corporations that the Professional may deem proper to aid or assist in the performance of the services under this Agreement. The Professional shall provide written notice to and approval from the City prior to engaging services not referenced in the Work Orders or Exhibit “A” or Exhibit “C”. The cost of such personnel and assistance shall be included as part of the total compensation to be paid Professional hereunder and shall not otherwise be reimbursed by the City unless provided differently herein.

5.3 The Professional shall furnish the facilities, equipment and personnel necessary to perform the services required under this Agreement unless otherwise provided herein.

5.4 The Professional shall submit monthly progress reports and attend monthly progress meetings scheduled by the City or more frequently as may be required by the City from time to time based upon Project demands. Each progress report shall detail the work accomplished and special problems or delays experienced on the Project during the previous report period, and the planned work activities and special problems or delays anticipated for the next report period.

## **Article VI Miscellaneous**

6.1 Entire Agreement. This Agreement constitutes the sole and only agreement between the Parties and supersedes any prior understandings written or oral agreements between the Parties with respect to this subject matter.

6.2 Assignment. The Professional may not assign this Agreement without the prior written consent of City. In the event of an assignment by the Professional to which the City has

consented, the assignee shall agree in writing with the City to personally assume, perform, and be bound by all the covenants, and obligations contained in this Agreement.

6.3 Successors and Assigns. This Agreement shall not be assigned by either Party.

6.4 Governing Law. The laws of the State of Texas shall govern this Agreement without regard to any conflict of law rules; and venue for any action concerning this Agreement shall be in the State District Court of Collin County, Texas. The Parties agree to submit to the personal and subject matter jurisdiction of said court.

6.5 Amendments. This Agreement may be amended by the mutual written agreement of the Parties.

6.6 Severability. In the event any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions, and the Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained in it.

6.7 Independent Contractor. It is understood and agreed by and between the Parties that the Professional in satisfying the conditions of this Agreement, is acting independently, and that the City assumes no responsibility or liabilities to any third party in connection with these actions. All services to be performed by Professional pursuant to this Agreement shall be in the capacity of an independent contractor, and not as an agent or employee of the City. Professional shall supervise the performance of its services and shall be entitled to control the manner and means by which its services are to be performed, subject to the terms of this Agreement.

6.8 Right-of-Access. The Professional shall not enter onto private property without lawful right-of-access to perform the required surveys, or other necessary investigations. The Professional will take reasonable precautions to minimize damage to the private and public property in the performance of such surveys and investigations. Any right-of-access to public or private property shall be obtained in accordance with the Scope of Services.

6.9 Notice. Any notice required or permitted to be delivered hereunder may be sent by first class mail, overnight courier or by confirmed telefax or facsimile to the address specified below, or to such other Party or address as either Party may designate in writing, and shall be deemed received three (3) days after delivery set forth herein:



If intended for City:

Attn: John Whitsell, City Manager  
City of Lucas, Texas  
665 Country Club Road  
Lucas, Texas 75002  
Telephone: 972-727-8999

With Copy to:

Joseph J. Gorfida, Jr.  
Nichols, Jackson, Dillard,  
Hager & Smith, LLP  
1800 Ross Tower  
500 North Akard  
Dallas, Texas 75201  
Telephone: 214.965.9900

If intended for Professional:

Attn: Joseph T. Grajewski, P.E., CFM  
JTG Engineering, PLLC  
5836 Birchbrook Dr. APT 125  
Dallas, Texas 75206 Telephone: 214-991-6923

6.10 Insurance.

- (a) Professional shall during the term hereof maintain in full force and effect the following insurance: (i) a comprehensive general liability policy of insurance for bodily injury, death and property damage insuring against all claims, demands or actions relating to the Professional's performance of services pursuant to this Agreement with a minimum combined single limit of not less than \$1,000,000.00 per occurrence for injury to persons (including death), and for property damage; (ii) policy of automobile liability insurance covering any vehicles owned and/or operated by Professional, its officers, agents, and employees, and used in the performance of this Agreement with policy limits of not less than \$500,000.00 combined single limit and aggregate for bodily injury and property damage; (iii) statutory Worker's Compensation Insurance at the statutory limits and Employers Liability covering all of Professional's employees involved in the provision of services under this Agreement with policy limit of not less than \$500,000.00; and (iv) Professional Liability covering negligent acts, errors and omissions in the performance of professional services with policy limit of not less than \$1,000,000.00 per claim and \$1,000,000 in the aggregate.
- (b) All policies of insurance shall be endorsed and contain the following provisions: (1) name the City, its officers, and employees as additional insureds as to all applicable coverage with the exception of Workers Compensation Insurance and Professional Liability; and (2) provide for at least thirty (30) days prior written notice to the City for cancellation of the insurance; (3) provide for a waiver of subrogation against the City for injuries, including death, property damage, or any other loss to the extent the same is covered by the proceeds of insurance, except for Professional Liability Insurance. The Professional shall provide written notice to the City of any material change of or to the insurance required herein.

- (c) All insurance companies providing the required insurance shall be authorized to transact business in Texas and rated at least "A" by AM Best or other equivalent rating service.
- (d) A certificate of insurance and copies of the policy endorsements evidencing the required insurance shall be submitted prior to commencement of services and upon request by the City.

6.11 Debarment and Suspension.

- (a) In accordance with 2 CFR section 180.300, the principal of this Agreement as described in 2 CFR section 180.995 being duly sworn or under penalty of perjury under the laws of the United States, certifies that neither Professional nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency, the State of Texas or any of its departments or agencies.
- (b) If, during the term of this Agreement, Professional becomes debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation, Professional shall immediately inform the City of Lucas.
- (c) For agreements that are financed by Federal or State grants, Professional agrees that this section will be enforced on each of its subcontractors and will inform the City of Lucas of any violations of this section by subcontractors to the Agreement.
- (d) The certification in this section is a material representation of fact relied upon by the City in entering into this Agreement.

6.12 Indemnification. **PROFESSIONAL DOES HEREBY COVENANT AND CONTRACT TO WAIVE ANY AND ALL CLAIMS, RELEASE, DEFEND, INDEMNIFY, AND HOLD HARMLESS THE CITY, ITS CITY COUNCIL, OFFICERS, EMPLOYEES, AND AGENTS, FROM AND AGAINST ALL LIABILITY, CAUSES OF ACTION, CITATIONS, CLAIMS, COSTS, DAMAGES, DEMANDS, EXPENSES, FINES, JUDGMENTS, LOSSES, PENALTIES OR SUITS, CAUSED BY OR RESULTING FROM THE NEGLIGENCE, INTENTIONAL TORT, INTELLECTUAL PROPERTY INFRINGEMENT, OR FAILURE TO PAY A SUBCONTRACTOR OR SUPPLIER COMMITTED BY THE PROFESSIONAL, ITS AGENT, ITS CONSULTANT UNDER CONTRACT, OR ANY OTHER ENTITY OVER WHICH THE PROFESSIONAL EXERCISES CONTROL.**

**INDEMNIFIED ITEMS SHALL INCLUDE REASONABLE ATTORNEYS' FEES AND COSTS, COURT COSTS, AND SETTLEMENT COSTS IN PROPORTION TO THE PROFESSIONAL'S LIABILITY.**

**THE PROFESSIONAL'S OBLIGATIONS UNDER THIS SECTION SHALL NOT BE LIMITED TO THE LIMITS OF COVERAGE OF INSURANCE MAINTAINED OR**

**REQUIRED TO BE MAINTAINED BY PROFESSIONAL UNDER THIS AGREEMENT.  
THIS PROVISION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.**

6.13 Counterparts. This Agreement may be executed by the Parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute one and the same instrument. Each counterpart may consist of any number of copies hereof each signed by less than all, but together signed by all of the Parties hereto.

6.14 Exhibits. The exhibits attached hereto are incorporated herein and made a part hereof for all purposes.

6.15 Boycott Israel; Boycott Energy Companies; and Prohibition of Discrimination against Firearm Entities and Firearm Trade Associations.

- (a) Professional verifies that it does not Boycott Israel and agrees that during the term of the Agreement will not Boycott Israel as that term is defined in Texas Government Code Section 808.001, as amended.
- (b) Professional verifies that it does not Boycott Energy Companies and agrees that during the term of this Agreement will not Boycott Energy Companies as that term is defined in Texas Government Code Section 809.001, as amended.
- (c) Professional verifies that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association as those terms are defined in Texas Government Code Section 2274.001, as amended; and (ii) will not discriminate during the term of this Agreement against a firearm entity or firearm trade association.
- (d) This section does not apply if Professional is a sole proprietor, a non-profit entity, or a governmental entity; and only applies if: (i) Professional has ten (10) or more fulltime employees and (ii) this Agreement has a value of \$100,000.00 or more to be paid under the terms of this Agreement.

6.16 Lone Star Infrastructure Protection Act Verification. If under this Agreement, Professional is granted direct or remote access to the control of critical infrastructure, excluding access specifically allowed for product warranty and support, Professional verifies, pursuant to Chapter 2274 of the Texas Government Code (as added by Senate Bill 2116, 87th Legislature Regular Session), that neither Professional, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of Professional, nor any of its sub-contractors (i) is owned or controlled by (a) individuals who are citizens of China, Iran, North Korea, Russia or any designated country; or (b) a company or other entity, including a governmental entity, that is owned or controlled by citizens of or is directly controlled by the government of China, Iran, North Korea, Russia, of any designated country; and (ii) is headquartered in China, Iran, North Korea, Russia or a designated country. The term “designated country” means a country designated by the Governor as a threat to critical infrastructure under Section 113.003 of the Texas Business &

Commerce Code. The term “critical infrastructure” means a communication infrastructure system, cybersecurity system, electric grid, hazardous waste treatment system, or water treatment facility.

6.17 Anti-Terrorism Verification. Professional hereby represents and warrants that at the time of this Agreement neither Professional, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of Professional: (i) engages in business with Iran, Sudan, or any foreign terrorist organization pursuant to Subchapter F of Chapter 2252 of the Texas Government Code; or (ii) is a Company listed by the Texas Comptroller pursuant to Section 2252.153 of the Texas Government Code. The term “foreign terrorist organization” has the meaning assigned to such term pursuant to Section 2252.151 of the Texas Government Code. For purposes of this paragraph, “Company” means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or other entity or business association whose securities are publicly traded, including a wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of those entities or business associations, that exists to make a profit.


*(Signature Page to Follow)*

EXECUTED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**City of Lucas, Texas**

By: \_\_\_\_\_  
John Whitsell, City Manager

Approved as to form:

By:   
\_\_\_\_\_  
Joseph J. Gorfida, Jr., City Attorney  
(01-20-11/69878)

EXECUTED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**(Professional)**

By: \_\_\_\_\_  
Name: Joseph T. Grajewski, P.E., CFM  
Title: Managing Member

**Exhibit "A"**  
**Scope of Services**

**General Services:** The Professional shall perform various general engineering services operating as the City Engineer including project management, infrastructure planning and review, attend coordination meetings, conduct construction plan reviews, review of specifications, bidding and contract documents.

The following include some of the tasks the Professional shall be asked to assist with:

- A. Provide engineering opinions on drainage issues to members of City staff and citizens.
- B. Management of existing design and construction projects underway with the City. This will include meeting and coordinating with design consultants and construction contractors as needed to complete the design and construction of projects. Summary update memoranda are to be provided to the City Manager for inclusion at City Council Meetings or on the City's website.
- C. Provide engineering review of development plans.
- D. Provide engineering opinions related to the maintenance of the City's infrastructure. Prepare memoranda of opinions to the City Manager as requested for inclusion in City Council packets.
- E. Pursue the needs of the City and communicate with other public and private entities on the City's behalf

Changes or modifications to the scope may be made at any time during this agreement if mutually agreed upon by the City and Professional.

**Exclusions:** The intent of this scope of services is to include only the services specifically listed herein and none others. Services specifically excluded from this scope of services shall include, but are not necessarily limited to the following:

- A. AutoCAD license
- B. Courier or delivery services
- C. Engineering design (requires separate agreement for design services)
- D. Printing and postage
- E. Sub-consultant services

**Exhibit "B"**  
**Project Schedule**

The terms of this agreement shall extend for twelve (12) months beginning on Tuesday, October 1, 2024 and terminate Tuesday, September 30, 2025. Professional will be available remotely, however, with advanced notice arrangements can be made for in-person meetings which do not conflict with Professional's academic schedule. Professional shall work on an as-needed basis either remotely or at City Hall averaging approximately thirty-six (36) hours per month at the hourly rate listed in Exhibit "C".

The professional reserves the right to adjust scheduled hours providing adequate notice to City Staff to coordinate scheduled meetings. The City shall only be responsible for compensating the Professional for actual hours worked.

**Exhibit "C"**  
**Compensation Schedule**

Payment for services described under Exhibit "A" shall be invoiced at \$180 per hour for actual time expended. Expenses will be billed at actual invoice cost times 1.15. Automobile mileage will be invoiced at the IRS limit. Based on the expected Scope of Engineering Services, we suggest the City establish a not to exceed budget in the amount of **\$78,000.00**. This budget will not be exceeded without written authorization from the City, based on an increased scope of services



**Exhibit "D"**  
**Information to be provided to Professional**

1. Assigned City Engineer email address with a City of Lucas domain
2. Access to a City computer for use of AutoCAD or other specific software required to complete assigned tasks.
3. Use of printer and/or plotter for printing of materials related to assigned tasks.
4. Field survey data required to provide engineering expertise on drainage and other issues.
5. Office supplies associated with Scope of Services and Work Orders.



Contract Modification Document

Office of the Purchasing Agent
Collin County Administration Building
2300 Bloomdale Rd, Ste 3160
McKinney, TX 75071
972-548-4165

Vendor: City of Lucas
665 Country Club Rd.
Lucas, TX 75002
Contract No. 10096-09
Contract: Interlocal Agreement, Construction,
Operation and Use of Animal Shelter
City of Lucas

YOU ARE DIRECTED TO MAKE THE FOLLOWING MODIFICATION TO THIS CONTRACT

- Item #1 The agreement will be renewed for a period of one (1) year, beginning October 1, 2024, through and including September 30, 2025, at the rate below.
Item #2 Total Amount for fiscal year 2025 \$14,970.00

Except as provided herein, all terms and conditions of the contract remain in full force and effect and may only be modified in writing signed by both parties.

Amendment No. 17 has been accepted and authorized on \_\_\_\_\_ by authority of the Collin County Commissioners Court by Court Order No. \_\_\_\_\_, to be effective on October 1, 2024.

ACCEPTED BY:

SIGNATURE
(Print Name)

TITLE:
DATE:

SIGNATURE
Michelle Charnoski, NIGP-CPP, CPPB
(Print Name)

TITLE: PURCHASING AGENT
DATE:

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HISTORICAL INFORMATION

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Awarded by Court Order No. 2008-010-01-08

Amendment	<u>No. 1</u>	Court Order No.	<u>2008-882-10-14</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 2</u>	Court Order No.	<u>2009-583-08-10</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 3</u>	Court Order No.	<u>2010-830-10-11</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 4</u>	Court Order No.	<u>2011-678-09-19</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 5</u>	Court Order No.	<u>2013-012-01-07</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 6</u>	Court Order No.	<u>2013-937-11-11</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 7</u>	Court Order No.	<u>2014-949-12-08</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 8</u>	Court Order No.	<u>2016-014-01-04</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 9</u>	Court Order No.	<u>2017-029-01-23</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 10</u>	Court Order No.	<u>2017-820-10-09</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 11</u>	Court Order No.	<u>2018-997-11-19</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 12</u>	Court Order No.	<u>2019-1048-11-11</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 13</u>	Court Order No.	<u>2021-050-01-11</u>	Summary	<u>One year Renewal, fees updated, Added Force Majeure</u>
Amendment	<u>No. 14</u>	Court Order No.	<u>2021-800-08-23</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 15</u>	Court Order No.	<u>2022-1006-09-26</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 16</u>	Court Order No.	<u>2023-1042-10-16</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 17</u>	Court Order No.	<u></u>	Summary	<u>One year Renewal, fees updated</u>

***FIRST AMENDED INTERLOCAL AGREEMENT  
FOR THE FACILITY CONSTRUCTION AND USE OF  
AN ANIMAL SHELTER IN COLLIN COUNTY***

This Interlocal Agreement for the Use of an Animal Shelter in Collin County (“Agreement”) is entered into between Collin County the City of Lucas (sometimes hereinafter collectively referred to as “Parties” or individually referred to as “Party”) through their duly authorized officers or employees, and this Agreement shall be effective on the date it is executed by all Parties hereto (“Effective Date”). This Agreement supersedes and replaces all prior agreements between the parties regarding the construction and use of the animal shelter in Collin County.

**RECITALS**

WHEREAS, Collin County (“County”) has identified the need to operate an animal shelter in the County for their mutual benefit; and

WHEREAS, the Parties desire to cooperate in operating and maintaining an animal shelter in accordance with Texas law and in a manner intended to realize greater efficiencies in the expenditure of limited public funds; and

WHEREAS, the Parties have agreed to cooperate in the financing of the maintenance and operation of an animal shelter; and

WHEREAS, the Parties have each adopted a resolution supporting the creation of an animal shelter in Collin County to assist in the sheltering and care of the Parties’ homeless domestic animals; and

WHEREAS, the Parties believe at this time it is necessary, appropriate, and in their mutual best interests to express in this Agreement their respective duties, responsibilities, and covenants by and between each Party with respect to the animal shelter; and

WHEREAS, this Agreement is an interlocal agreement authorized and governed by Chapter 791 of the Texas Government Code, the Interlocal Cooperation Act; and

WHEREAS, each Party represents and warrants that in the performance of its respective obligations as set forth in this Agreement, it is carrying out a duly authorized

governmental function that it is authorized to perform individually under the applicable statutes of the State of Texas and/or (as applicable) its charter; and

WHEREAS, each Party has agreed that any compensation to be paid to any other Party as set forth in this Agreement is an amount that fairly compensates the performing Party for the services or functions described herein, and such compensation shall be paid from current revenues available to the paying Party;

NOW, THEREFORE, in consideration of the above recitals, the mutual promises that follow and other good and valuable consideration, the receipt and legal sufficiency of which are hereby acknowledged, the Parties do hereby agree as follows:

**TERMS:**

1. **Definitions.** For purposes of this Agreement and all other agreements, contracts and documents executed, adopted or approved pursuant to this Agreement, the following terms shall have the meaning prescribed to them within this section unless the context of their use dictates otherwise:

- (a) **Agreement**—this Agreement together with all attachments and schedules appended hereto.
- (b) **City**—the City of Lucas
- (c) **County**—Collin County, Texas.
- (d) **Quarterly Payment**—Payments made to the County by the City on a quarterly basis.
- (e) **Shelter**—the animal shelter facility, including all buildings and structures located on the Shelter Site, utilized for purposes of housing and/or treating animals on behalf of the Parties.
- (f) **Shelter Services**—the scope of services to be provided at the Shelter, as further described and shown on the attached “Exhibit A”.

2. **Parties.** The Parties to this Agreement (“Parties”) are Collin County and the City of Lucas.

3. **Incorporation of Recitals.** The recitals that appear above are found by the Parties to be true and correct in all respects and are incorporated into this Agreement by reference.
  
4. **Initial Term/Renewal Term.**
  - 4.01 **Initial Term.** This Agreement shall commence on the Effective Date and shall continue for an initial term of ten (10) years, unless terminated earlier as provided in this Agreement or by law.
  
  - 4.02 **Automatic Renewal Term(s).** Unless terminated in accordance with this Agreement or by law or modified because of additional construction, this Agreement will automatically renew for a term following the Initial Term, unless a Party expressly declines automatic renewal. The duration of the renewal term shall be for a period of (1) year, upon the same terms and conditions as this Agreement or as modified by subsequent agreements between the Parties, and shall continue from year to year until such time as the Parties explicitly determine not to renew this Agreement. A Party may decline to automatically renew this Agreement at any time during or after the Initial Term, provided that such Party notifies all other Parties in writing of its intent to decline automatic renewal one-hundred eighty days (180) prior to the automatic renewal date.
  
5. **Housing Limitations.** If the Shelter reaches capacity it will stop accepting animals. If the Shelter reaches capacity, the County will use reasonable efforts to place any of the Party's excess animals in alternate Shelter locations.
  
6. **Shelter Workers.** Unless otherwise agreed to by the Parties, the persons employed to work at the Shelter shall be County employees, subject to the exclusive direction and control of the County. The County shall be responsible for all wages, benefits and taxes associated with all of the Shelter workers. Actions of the Shelter workers will not create any liability to the Cities.
  
7. **Shelter Services.** The scope of services to be provided at the Shelter is more fully defined in "Exhibit A". If at any time a Party believes that the County, or any City operating the Shelter, has failed to adequately provide appropriate Shelter Services, that Party shall provide written notice of the alleged deficiency to all other Parties to this Agreement. Once notified, the County, or City operating the Shelter, shall have a reasonable amount of time, which shall

be no more than six (6) months, to address the complaining Party's claim. The failure of the County, or City operating the Shelter, to appropriately address a Party's complaint concerning inadequate Shelter Services, after notice and an opportunity to cure, shall be treated as a material breach of this Agreement pursuant to Section 10.

8. **Total Fees** The total cost of Animal Sheltering for FY08 (includes all fees associated with Sheltering) to be paid by to the County will be FOURTEEN THOUSAND FIVE HUNDRED AND SEVENTY DOLLARS AND NO CENTS (\$14,570.00). Payments are to made quarterly.
9. **Renewal Rates** The Animal Sheltering fee amount for each subsequent fiscal year will be sent to the City no later than 90 days before the end of the fiscal year in the form of a statement accompanied by a renewal contract that must be signed and returned no later than 60 days before the end of the fiscal year.
10. **Nonappropriation.** Notwithstanding any other provision(s) to the contrary in this Agreement, the Parties specifically recognizes that the continuation of this Agreement after the close of any given fiscal year shall be subject to approval by the governing body. The Parties expressly agree that this Agreement shall automatically terminate, without any penalty or liability to participating City, in the event the governing body of such City fails to approve or appropriate funds for any continuation period of this Agreement.
  - 10.01 **Notice of Non-appropriation.** If for any fiscal year Party fails to appropriate or commit funds to satisfy its Quarterly Payments and/or any other financial obligations under this Agreement, Party shall promptly give written notice to all other Parties of the non-appropriation of funds. Party shall make a reasonable effort to ensure that funds are appropriated to fully perform its obligations under this Agreement. Party shall provide all other Parties with at least sixty (60) days' notice of such Party's intent to not appropriate the funds necessary to satisfy its obligations under this Agreement.
  - 10.02 **Loss of Rights.** Any Party who fails to fully appropriate the funds necessary to cover such Party's obligations under this Agreement shall, upon the effective date of such non-appropriation, immediately lose all rights to house any animals in the Shelter or have any use thereof.

11. **Termination.** Notwithstanding any other provision, this Agreement may be terminated as provided in this section.
- 11.01 **Mutual Agreement.** This Agreement may be terminated by mutual agreement of all of the Parties, as evidenced by a written termination agreement.
- 11.02 **By the County.** If a Party fails or refuses to make its Quarterly Payments as required by this Agreement, the County, upon consultation with the Operating Committee, may terminate this Agreement as to that Party by giving notice in accordance with section 13.15 of this Agreement. A Party that receives notice of termination through this subsection will have sixty (60) days to become current with its Quarterly Payment obligation and avoid termination of its rights through this Agreement. If a Party's rights are terminated because it has failed or refused to make its Quarterly Payments as required under this Agreement, such Party shall not be entitled to a refund of any payments made prior to termination.
- 11.03 **By a City.** The City may voluntarily terminate its rights and obligations under the Agreement, if at any time the City determines that adhering to the Agreement is no longer in its best interest. To invoke its right to terminate the Agreement, a City must give at least one hundred eighty (180) days' notice of its intent to terminate its rights and obligations under the Agreement to all other Parties. No prior payments shall be refunded to the City that voluntarily terminates its rights and obligations under this Agreement, and all payments made prior to termination shall be exclusively used in accordance with the terms of this Agreement.
- 11.04 **Non-appropriation of funds.** The County may cease all operation of the Shelter and thereby terminate this Agreement if Party fails to appropriate the funds necessary to perform its obligations under this Agreement and such non-appropriation losses cannot be mitigated adequately by efforts of the County, in consultation with the Operating Committee, and such non-appropriation results in a lack of committed funding for the continued operation of the Shelter. In such event, the County shall provide all Parties with reasonable notice of its intent to terminate this Agreement in accordance with this provision and shall provide the other Parties with a reasonable opportunity to mitigate any damages caused because of a Party's non-appropriation of funds. No prior payments shall be refunded to any Party but shall be exclusively used for decommissioning the use of the Shelter.



12. **Additional Rights Upon Default.** This Agreement may be enforced in law or in equity, including a suit for specific performance and/or for damages. The Parties agree that specific performance should be an available remedy due to the difficulty in determining the damages that may accrue as a result of a material breach of the Agreement by any other Party. In the alternative, should any Party breach any of the terms of this Agreement, the non-breaching Parties to this Agreement may obtain a judgment against any breaching Party to remedy such breach. Such rights upon breach shall be supplemental to those procedures set forth in Section 12 below. The Parties hereby expressly waive their immunity from suit and for liability and/or damages in connection with any actions brought by another Party to this Agreement solely to enforce a term of this Agreement.

13. **Dispute Resolution Process.**

13.01 **Dispute Resolution Process.** Before commencing formal legal proceedings concerning any dispute arising under or relating to this Agreement, or any breach thereof, the Parties agree to observe the following procedures (“Dispute Resolution Process”).

13.02 **Notice.** The aggrieved Party shall notify the responding Party of the dispute by way of a meeting or a writing which contains sufficient detail to clearly identify the problems giving rise to the dispute, and the responding Party shall attend said meeting or respond to the writing within a reasonable time as may be determined by the circumstances alleged.

13.03 **First Resolution Meeting.** After consulting with and obtaining input from the appropriate individuals so as to facilitate a complete discussion and proposed solution of the problem, the Parties shall schedule a meeting and designate representatives to attend such meeting to attempt to effect an agreed resolution of the issue.

13.04 **Second Resolution Meeting.** If the Parties’ designated representatives reach an impasse concerning the dispute, the following representative shall meet to discuss the dispute: (a) if the Party is a City, the City Manager and/or the Mayor; (b) if the Party is the County, a County Commissioner and/or County Judge.

13.05 **Successful Resolution.** If the Parties reach an accord at any stage of the meeting, they shall reduce their agreement to writing. Such writing shall be presented for approval by the Parties’ respective governing boards. If approval of the writing is

obtained, such writing shall constitute an amendment to this Agreement with respect to the subject matter of the notice of the dispute. The terms and conditions of such amendment shall not supersede the terms and conditions of this Agreement with respect to any matter other than the subject matter submitted to the Dispute Resolution Process.

13.06 **Unsuccessful Resolution.** If the Parties are unable to reach a resolution of the dispute within a reasonable time, either Party may pursue such legal and equitable remedies as are available to it under Texas law.

14. **Miscellaneous.**

14.01 **Interpretation of Agreement.** Although drawn by one Party, this Agreement shall, in the event of any dispute over its meaning or application, be interpreted fairly and reasonably, and neither more strongly for or against either Party.

14.02 **Administration of Agreement.** The County shall administer this Agreement on behalf of the County. The City Council of City of Lucas shall administer this Agreement on behalf of the City. Each Party may designate a new administrator on written notice to the other.

14.03 **Governing law.** This Agreement shall be governed by the laws of Texas without regard to the principles of conflict of laws.

14.04 **Venue.** Any litigation in any way relating to this Agreement shall be brought in State court in Collin County, Texas.

14.05 **Non-Assignability.** A Party shall not assign, sublet or transfer its interest in this Agreement without the written consent of the other Parties.

14.06 **Notices.** Any notice or request required to be given pursuant to the terms of this Agreement shall be in writing and mailed or delivered to the respective Parties at the address set forth for each Party below, or any other address which the respective Parties hereafter may designate in writing to the other party for such purposes, and such notice or request shall be deemed to have been duly given if (1) delivered personally to such Party, or to an officer or duly authorized agent of such Party; or (2) served by enclosing the request or notice in a registered or certified mail, with return receipt requested, postpaid envelope properly addressed to the Party to be notified

and depositing the envelope in a post office or official depository under the care and custody of the United States Postal Service; or (3) delivered by telecopy, when appropriate, addressed to the Party to be notified. Notice deposited in the mail in the manner herein above described shall be effective from and after such deposit if it is received by its intended recipient within ten (10) business days of the mailing. Notice given in any other manner shall be effective only if and when received by the Party to be notified. For purposes of notice, the addresses of the Parties shall, until changed as herein provided, be as follows:

**For Collin County, Texas:**

Keith Self, Collin County Judge  
210 S. McDonald Street, Suite 626  
McKinney, Texas 75069

**For the City of Lucas, Texas:**

Bill Carmickle, Mayor  
151 Country Club Road  
Lucas, Texas 75002-7663

The Parties shall have the right from time to time to change their respective addresses by giving at least fifteen (15) days' written notice to all other Parties.

14.07 **Severability.** Should any provision of this Agreement or the application thereof be held invalid or unenforceable to any extent, the remainder of this Agreement and the application thereof shall not be affected thereby and shall continue to be valid and enforceable to the fullest extent, consistent with the intent of the Parties as evidenced by this Agreement.

14.08 **Non-waiver.** Failure of a Party to exercise any right or remedy in the event of default by any other Party shall not constitute a waiver of such right or remedy for any subsequent breach or default.

14.09 **Authority of Signatories.** The Parties represent that the individuals signing this Agreement on their behalf possess full power and authority to enter into this

Agreement from their respective governing boards in compliance with the laws of the State of Texas.

14.10 **Further Assurances.** Each Party agrees to perform all other acts and execute and deliver all other documents as may be necessary or appropriate to carry out the intent and purposes of this Agreement.

14.11 **Retention of Defenses.** The Parties agree that neither this Agreement nor the operation or use of the Shelter by the Parties shall affect, impair or limit their respective immunities and limitations of liability to the claims of third parties, including claims predicated upon Shelter Site defects.

14.12 **Modification.** If the Parties desire to modify this Agreement during or after the initial term, any modifications may be either incorporated herein by written amendment or set forth in a new written agreement.

14.13 **Entire Agreement.** This Agreement constitutes the entire agreement of the Parties. This Agreement may not be altered or amended except by mutual written agreement as provided herein.

14.14 **No Third-Party Beneficiaries.** This Agreement does not confer any rights or remedies upon any person or entity other than the Parties.

**DATED** to be effective this the 6<sup>th</sup> day of December, 2007.

***COLLIN COUNTY, TEXAS***

210 S. McDonald Street, Suite 626  
McKinney, Texas 75609

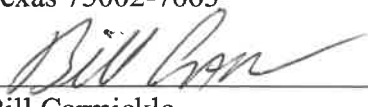
BY:   
Keith Self

TITLE: County Judge

DATE: 1/11/08

***CITY OF LUCAS, TEXAS***

151 Country Club Road  
Lucas, Texas 75002-7663

BY:   
Bill Carmickle

TITLE: Mayor

DATE: December 6, 2007



ATTEST: Georgia D. Shepherd

TITLE: Administrative Secretary

ATTEST: Kathy Wingo

TITLE: City Secretary

## Animal Shelter – Scope of Services

- Public Operating days/hours – **9a-6p M-F, 10a-2p Saturday and closed to the public on Sunday (Personnel on site for 3-4 hours on Sunday for cleaning, feeding and care only).**
  - 4 Animal Control Officers – 160 hours per week total
  - 1 Shelter Supervisor – 40 hours per week
  - 1 Administrative Assistant/Dispatcher – 40 hours per week
- 24/7 access to McKinney and Frisco ACOs for live animal drop-off.
  - 24/7 access to small freezer for deceased, small animals.
  - 24/7 access to large freezer for deceased, large animals.
- House, feed and care for (or locate appropriate care and housing for) any type of animal surrendered to the shelter, ensuring that their basic needs are met.
- Hold received animals for 5 days.
  - Verify current rabies vaccination for all owner-reclaimed animals.
    - Arrange for vaccination of non-vaccinated animals prior to release from the shelter.
  - Microchip and enroll in national database all un-chipped, owner reclaimed animals prior to leaving the shelter.
  - Counsel and provide information on the importance of spay and neuter to all affected owners reclaiming animals.
  - Pre-evaluate for adoption potential – advise SPCA of findings (contract with SPCA to come to the shelter on a daily basis to collect non-reclaimed, adoptable animals after their 5-day holding period has expired).
  - Humanely euthanize, in accordance with law, animals not selected for adoption and not reclaimed by owner.
  - Dispose of, in accordance with law, all euthanized animals.
- Reduce disease transmission between animals by placing animals suspected of communicable illness in a separate isolation area.
- Place animals involved in biting incidents in rabies quarantine area and observe for signs of rabies for the specified amount of time.
- Build and maintain a database of information about each animal that enters and leaves the shelter.
  - Using the same records input by McKinney and Frisco ACOs (if on the same computer system) continue to build the record with information about the animal during its stay in the shelter and finalized with detailed information regarding the final disposition of the animal.
  - Produce reports for each entity detailing information about animals sheltered and final dispositions.



Contract Modification Document

Office of the Purchasing Agent
Collin County Administration Building
2300 Bloomdale Rd, Ste 3160
McKinney, TX 75071
972-548-4165

Vendor: City of Lucas
665 Country Club Rd
Lucas, TX 75002
Contract No. 10095-09
Contract: Interlocal Agreement, Animal Control
Services City of Lucas

YOU ARE DIRECTED TO MAKE THE FOLLOWING MODIFICATION TO THIS CONTRACT

- Item #1 The agreement will be renewed for a period of one (1) year, beginning October 1, 2024, through and including September 30, 2025, at the rate below.
Item #2 Total Amount for fiscal year 2025: \$19,030.00

Except as provided herein, all terms and conditions of the contract remain in full force and effect and may only be modified in writing signed by both parties.

Amendment No. 18 has been accepted and authorized on \_\_\_\_\_ by authority of the Collin County Commissioners Court by Court Order No. \_\_\_\_\_, to be effective on October 1, 2024.

ACCEPTED BY:

SIGNATURE
(Print Name)

TITLE:
DATE:

SIGNATURE
Michelle Charnoski, NIGP-CPP, CPPB
(Print Name)

TITLE: PURCHASING AGENT
DATE:

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HISTORICAL INFORMATION

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Awarded by Court Order No. 2008-007-01-08

Amendment	<u>No. 1</u>	Court Order No.	<u>2008-881-10-14</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 2</u>	Court Order No.	<u>2009-582-08-10</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 3</u>	Court Order No.	<u>2010-829-10-11</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 4</u>	Court Order No.	<u>2011-677-09-19</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 5</u>	Court Order No.	<u>2013-011-01-07</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 6</u>	Court Order No.	<u>2013-936-11-11</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 7</u>	Court Order No.	<u>2014-987-12-15</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 8</u>	Court Order No.	<u>2016-013-01-04</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 9</u>	Court Order No.	<u>2017-028-01-23</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 10</u>	Court Order No.	<u>2017-819-10-09</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 11</u>	Court Order No.	<u>2018-994-11-19</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 12</u>	Court Order No.	<u>N/A</u>	Summary	<u>Amendment No.12 skipped</u>
Amendment	<u>No. 13</u>	Court Order No.	<u>2019-892-10-07</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 14</u>	Court Order No.	<u>2020-2013-12-14</u>	Summary	<u>One year Renewal, fees updated, Added Force Majeure</u>
Amendment	<u>No. 15</u>	Court Order No.	<u>2021-808-08-23</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 16</u>	Court Order No.	<u>2022-1007-09-26</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 17</u>	Court Order No.	<u>2023-1043-10-16</u>	Summary	<u>One year Renewal, fees updated</u>
Amendment	<u>No. 18</u>	Court Order No.	<u></u>	Summary	<u>One year Renewal, fees updated</u>



STATE OF TEXAS       §  
                                  §  
COUNTY OF COLLIN §

**INTERLOCAL AGREEMENT FOR ANIMAL CONTROL SERVICES**

This Interlocal Agreement for Animal Control Services (“Agreement”) is entered into by and between Collin County, Texas (sometimes referred to herein as the “County”) and the City of Lucas (sometimes hereinafter referred to as “City Party” or “City” or “Party”) through their duly authorized officers and/or governing boards. This Agreement shall be effective on the date when approved and executed by both Parties hereto (“Effective Date”).

**RECITALS**

**WHEREAS**, the County is authorized to provide animal control services within the County, including but not limited to vaccination of animals, reporting of human exposure to rabies, quarantine and testing of biting animals, reduction of the stray animal population, restraint of dangerous animals, prohibition of dogs running at large and of inhumane treatment of animals, and other related services; and to prescribe penalties for violation of such provisions in accordance with Chapters 822, 825 and 826 of the Texas Health & Safety Code, and Chapter 142 Agriculture Code; and

**WHEREAS**, the City Party to this Agreement is separately authorized to provide animal control services pursuant to Chapters 822, 825 and 826 of the Texas Health & Safety Code, in addition to such authority that may be granted under their home-rule charters (as applicable); and

**WHEREAS**, pursuant to their authority as vested by the Interlocal Cooperation Act, ch. 791 Texas Government Code, the County and City Party have agreed to cooperate in the provision of animal control services to residents of the City Party; and

**WHEREAS**, the County and City Party seek to set forth in this Interlocal Agreement their respective obligations, responsibilities and duties regarding certain animal control services covered by this Agreement; and

**WHEREAS**, each Party to this Agreement represents and warrants that in the performance of its respective obligations as set forth in this Agreement, it is carrying out a duly authorized governmental function that it is authorized to perform individually under the applicable statutes of the State of Texas and/or (as applicable) its municipal charter. Further, each Party represents and warrants that any compensation to be made to any other Party as set forth in this Agreement are in amounts that fairly compensate the performing Party for the services or functions described herein, and are made from current revenues available to the paying Party;

**NOW, THEREFORE**, in consideration of the above recitals, the mutual promises that follow and other good and valuable consideration, the receipt and legal sufficiency of which are

hereby acknowledged, the Parties do hereby agree as follows:

1. **Incorporation of Recitals.** The above recitals, having been found by the Parties to be true and correct in all respects are incorporated into this Agreement by reference.
2. **County Obligations.** In consideration for the promises of the City Party and payment of the sums hereinafter set forth, the County agrees to perform those animal control services as are expressly set forth in the documents entitled "Scope of Services" which is attached hereto as Exhibit "A" and incorporated herein by reference.
3. **City Obligations.** In consideration for the performance of the animal control services detailed in Exhibit "A" by County, City agrees to:
  - 3.1 make payment to the County in the respective amounts as set forth in the spreadsheet attached as Exhibit "B" hereto from funds appropriated in the current fiscal year budget of such Cities. City's payment shall be made on a quarterly basis to the County during the term of this Agreement and any renewal terms, with the first quarterly payment to be made within ten (10) days from the receipt of an invoice from the County, such invoice expected to be issued approximately thirty (30) days prior to the completion of the new County Animal Shelter. It is anticipated that the County Animal Shelter will be completed in June 2006. City agrees that any payment due to the County hereunder which is not paid on or before the due date shall bear interest at the rate of interest prescribed by the Texas Prompt Payment Act (Section 2252.025, Tex. Gov't Code) from the date due until paid;
  - 3.2 pay the sum of SIXTEEN THOUSAND FOUR HUNDRED AND THIRTY DOLLARS AND NO CENTS (\$16,430.00) for Animal Control Services for FY08. (The Animal Control fee amount for each subsequent fiscal year will be sent to the City no later than 90 days before the end of the fiscal year in the form of a statement accompanied by a renewal contract that must be signed and returned no later than 60 days before the end of the fiscal year).
  - 3.3 amend their animal control Ordinances as necessary to conform such Ordinances with the services outlined in Exhibit "A" hereto (including the duly adopted animal control policies established by the County), so as to avoid any conflict with the terms of this Agreement.
4. **City Rights Preserved.** Nothing in this Agreement shall divest, diminish or affect the City Party's authority to issue notices of violations and court citations for alleged violations of City Ordinances, however City delegates to County the authority to perform the animal control services described in Exhibit "A" hereto on the City's behalf and as the City's agent in the provision of such services.
5. **Term / Renewal Terms.** This Agreement shall commence on the Effective Date and shall continue for an initial term of one (1) year, unless terminated earlier as provided in this Agreement or

by law. Unless terminated in accordance with this Agreement or by law, upon expiration of the initial term, this Agreement shall renew automatically for renewal terms of one (1) year upon the same terms and conditions, subject to the Parties' right to terminate due to the failure of their governing boards to appropriate funds in amounts sufficient to compensate the County for the continuation of the services described in Exhibit "A". Prior to each renewal of this Agreement, the County shall prepare and circulate a new budget and cost-sharing spreadsheet indicating the proposed cost to each City for continued participation in this Agreement for animal control services. Prior to or on the renewal date(s), each City shall make its quarterly payment to the County for the continuation of animal control services for the renewal term. The remaining terms and conditions of this Agreement shall continue in force and effect unless amended by the Parties in the manner set forth herein.

6. **Animal Control Account.** The County shall designate, create and maintain an account within its financial records and accounts for purposes of reflecting the payments made by the City Parties in connection with this Agreement, as well as the disbursements made by the County in connection with the animal control services provided to the City Party as more fully described in Exhibit "A"; however, no City shall have any right to a refund of any amount paid to County for the animal control services provided by County except as set forth in section 9.3 herein.

7. **County Records.** The County shall keep such books and records as is necessary to fully and accurately account for the deposit and disbursement of funds from the Animal Control Account as well as the services provided by County as set forth in Exhibit "A" which shall be made available to any Party upon request.

8. **Notice of Nonappropriation.** If, for any fiscal year, City's governing board fails to appropriate funds in amounts sufficient to pay the County for the performance of its obligations under this Agreement such City shall promptly give notice to the other Parties of the nonappropriation of funds. City shall make a reasonable effort to ensure that funds are appropriated to fully perform on its obligations as set forth in this Agreement. City shall endeavor to provide the other Parties with at least one hundred twenty (120) days notice of its intent not to appropriate the necessary funds for the City's performance of its obligations under this Agreement.

9. **Termination.** Notwithstanding any other provision, this Agreement may be terminated as provided in this section.

9.1. **By Mutual Agreement.** This Agreement may be terminated by mutual agreement of all of the Parties, as evidenced by a written termination agreement.

9.2 **For Nonappropriation of funds.** If Party fails to appropriate the funds necessary to for such Party's performance of its obligations under this Agreement and such nonappropriation cannot be mitigated adequately by efforts of the County in adjusting its budget for continued performance of animal control services, the County may cease the provision of animal control services to the City Party thereby terminating this Agreement. In

such event, the County shall provide Party with reasonable notice of its intent to terminate this Agreement in accordance with this provision and shall provide the other Parties with a reasonable opportunity to mitigate any damages caused through any Party's nonappropriation of funds. No prior payments shall be refunded to any Party but shall be exclusively used for decommissioning the provision of animal control services on the City Parties' behalf.

**9.3 By the County.** The County may terminate this Agreement with reasonable advance written notice to the City Party of its intent to do so in the event the costs and expenses of providing such services exceeds and/or is reasonably forecasted to exceed by Twenty-Five percent (25%) or greater the aggregate payments provided by the City Party and the County for such services as such amounts are referenced in the spreadsheet attached Exhibit "B" hereto. Likewise, the County shall have the right to terminate this Agreement during any renewal terms in the event the costs and expenses to the County for providing such services exceed and/or is reasonably forecasted to exceed by Twenty-Five percent (25%) or greater the then applicable budget for the provision of such services during such renewal term. In the event the County exercises its rights to terminate this Agreement under this section and County is in possession of unexpended payments contributed by the City Party, then after County has absorbed those expenses necessary in reducing its workforce and other termination-related expenses, the County shall, within a reasonable time, refund to the City Party the unspent portion of their payments on a pro rata basis in proportion to the amounts paid by City, respectively, for services during such term.

**9.4 By a City.** City may terminate this Agreement: 1) for cause in the event the County fails to perform any of its obligations as set forth herein, including the scope of services listed in Exhibit "A" after providing written notice to the County and a reasonable opportunity to cure such defect in performance; and/or 2) due the City's failure to appropriate funds in amounts sufficient to meet its obligations hereunder.

10. **Additional Rights Upon Default.** Following exhaustion of the dispute resolution process set forth in section 11 below, this Agreement may be enforced in law or in equity, including a suit for specific performance and/or for damages. The Parties agree that specific performance should be an available remedy due to the difficulty in determining the damages that may accrue as a result of a material breach of the Agreement by any other Party. In the alternative, should any Party breach any of the terms of this Agreement, the non-breaching Parties to this Agreement may obtain a judgment against any breaching Party for damages incurred as a result of such breach. The successful Party in such litigation shall be entitled to a recovery of its costs and attorneys' fees.

11. **Dispute Resolution Process.**

**11.1. Dispute Resolution Process.** Before commencing formal legal proceedings concerning any dispute arising under or relating to this Agreement, or any breach thereof, the Parties agree to observe the following procedures ("Dispute Resolution Process").

**11.1.1. Notice.** The aggrieved Party shall notify the responding Party of the dispute, by way of a writing which contains sufficient detail to clearly identify the problems giving rise to the dispute, and the responding Party shall have a reasonable opportunity to respond.

**11.1.2. First Resolution Meeting.** After consulting with and obtaining input from the appropriate individuals so as to facilitate a complete discussion and proposed solution of the problem, the Parties shall schedule a meeting and designate representatives to attend such meeting to attempt to affect an agreed resolution of the issue.

**11.1.3. Second Resolution Meeting.** If the Parties' designated representatives reach an impasse concerning the dispute, the following representative shall meet to discuss the dispute: (a) if the Party is a City, the City Manager and/or the Mayor; (b) if the Party is the County, a County Commissioner and/or County Judge.

**11.1.4. Successful Resolution.** If the Parties reach an accord at any stage of the meeting, they shall reduce their agreement to writing. Such writing shall be presented for approval by the Parties' respective governing boards. If approval of the writing is obtained, such writing shall constitute an amendment to this Agreement with respect to the subject matter of the notice of the dispute. The terms and conditions of such amendment shall not supersede the terms and conditions of this Agreement with respect to any matter other the subject matter submitted to the Dispute Resolution Process.

**11.1.5. Unsuccessful Resolution.** If the Parties are unable to reach a resolution of the dispute within a reasonable time, either Party may pursue such legal and equitable remedies as are available to it under Texas law.

12. **Miscellaneous.**

**12.1. Interpretation of Agreement.** Although drawn by one Party, this Agreement shall, in the event of any dispute over its meaning or application, be interpreted fairly and reasonably, and neither more strongly for or against any other Party.

**12.2. Administration of Agreement.** The County shall administer this Agreement on behalf of the County. The City Council of Party City shall administer this Agreement on behalf of City. Each Party may designate a new administrator on written notice to the other.

**12.3. Governing law.** This Agreement shall be governed by the laws of Texas, without regard to the principles of conflict of laws.

**12.4. Venue.** Any litigation in any way relating to this Agreement shall be brought in State court in Collin County, Texas.

**12.5. Non-Assignability.** A Party shall not assign, sublet or transfer its interest in this Agreement without the written consent of the other Parties.

**12.6. Notices.** Any notice or request required by this Agreement must be in writing, and may be given or be served by depositing the same in the United States Postal Service, postal prepaid, and certified and addressed to the Party to be notified, with return receipt requested, or by delivering the same in person to such Party, or to an officer of such Party, or by telecopy, when appropriate, addressed to the Party to be notified. Notice deposited in the mail in the manner herein above described shall be effective from and after such deposit if it received by its intended recipient within 10 business days of the mailing. Notice given in any other manner shall be effective only if and when received by the Party to be notified. For purposes of notice, the addresses of the Parties shall, until changed as herein provided, be as follows:

**For the County:**

Keith Self, Collin County Judge  
Collin County Government Center  
210 S. McDonald, Suite 626  
McKinney, Texas 75069

**For the City of Lucas, Texas:**

Bill Carmickle, Mayor  
151 Country Club Road  
Lucas, Texas 75002-7663

However, the Parties hereto shall have the right from time to time to change their respective addresses by giving at least fifteen (15) days' written notice to the other Party.

**12.7. Severability.** Should any provision of this Agreement or the application thereof be held invalid or unenforceable to any extent, the remainder of this Agreement and the application thereof shall not be affected thereby and shall continue to be valid and enforceable to the fullest extent, consistent with the intent of the Parties as evidenced by this Agreement.

**12.8. Non-waiver.** Failure of a Party to exercise any right or remedy in the event of default by any other Party shall not constitute a waiver of such right or remedy for any subsequent breach or default.

**12.9. Authority of Signatories.** The Parties represent that the individuals signing this Agreement on their behalf possess full power and authority to enter into this Agreement from

their respective governing boards in compliance with the laws of the State of Texas.

**12.10. Further Assurances.** Each Party agrees to perform all other acts and execute and deliver all other documents as may be necessary or appropriate to carry out the intent and purposes of this Agreement.

**12.11. Retention of Defenses.** The Parties agree that, neither this Agreement nor the performance thereunder shall affect, impair nor limit their respective immunities and limitations of liability to the claims of third parties, including claims related to the animal control services provided by County hereunder. Notwithstanding each Party's acknowledgment that this Agreement is duly authorized, validly existing and binding on all Parties hereto, the Parties agree that no Party has waived its sovereign immunity to the claims of third parties by entering into and performing its obligations under this Agreement.

**12.12 Modification.** If the Parties desire to modify this Agreement during or after the initial term, any modifications may be either incorporated herein by written amendment or set forth in a new written agreement.

**12.13. Entire Agreement.** This Agreement is the entire agreement of the Parties. This Agreement may not be altered or amended except by mutual written agreement as provided herein.

**12.14. Counterparts.** This Agreement may be executed in a number of identical counterparts, each of which will be deemed an original for all purposes.

**12.15. No Third-Party Beneficiaries.** This Agreement does not confer any rights or remedies upon any person or entity other than the Parties.

**DATED** to be effective this the 6<sup>th</sup> day of December, 2007.

**COLLIN COUNTY, TEXAS**

210 S. McDonald Street, Suite 626  
McKinney, Texas 75609

BY: *Keith Self*  
Keith Self

TITLE: County Judge

DATE: 1/11/08

ATTEST: *Georgia D. Shepherd*

TITLE: Administrative Secretary

**CITY OF LUCAS, TEXAS**

151 Country Club Road  
Lucas, Texas 75002-7663

BY: *Bill Gorn*  
Bill Carmickle

TITLE: Mayor

DATE: December 6, 2007

ATTEST: *Kathy Wingo*

TITLE: City Secretary





## EXHIBIT "A"

### Animal Control – Scope of Services

- Normal Operating days/hours – 8a-5p M-F.
  - 3 Animal Control Officers - 6,240 hours per year less vacation, holiday, sick and administrative leave
  - 1 Animal Control Supervisor – 2,080 hours per year less vacation, holiday, sick or administrative leave
- 24 hour/7 day on-call services for emergencies. The following situations will be considered emergencies:
  - Any/all Fire and Police/Sheriff calls for assistance
    - Provide support to police/Sheriff personnel when called for assistance in cases that may include estrays. This includes all aspects from capture and impoundment to final disposition.
    - Personnel responding to stray calls shall be trained and equipped to handle euthanasia.
  - Gravely injured animal.
  - Vicious/dangerous animal.
  - Animal attack/bite against a human.
  - Livestock loose/Estray.
  - Suspicion of rabid animal.
- Response times: 45-minute response time to calls (measured from time of call to arrival on scene) – in general. Circumstances may arise to delay response time (i.e., inclement weather, prior calls, heavy call volume, travel to remote locations, etc.). If 45-minute response time cannot be met, the responding officer shall provide a reasonable estimated time of arrival. Maximum response time of 2 hours.
- Shall comply with the regulations contained in the most recently adopted Collin County Rabies/Animal Control Regulations Court Order (currently 96-117-02-26), most recently adopted Additional Provisions to the Rabies/Animal Control Regulations (currently 97-544-08-11), and the most recently adopted Prohibition of Possessing Wild Animals in Unincorporated Areas Court Order (currently 97-641-09-22 attachment A); and Vernon's Texas Annotated Codes, Volume 2 Agricultural Code, Chapter 142 Estray Statutes. Compliance shall include but not be limited to the regulations/codes listed.
- Enforce the most recently adopted Collin County Animal Control Regulations (currently 96-117-02-26, 97-544-08-11 and 97-641-09-22).
- Enforce Vernon's Texas Annotated Codes, Volume 2 Agricultural Code, Chapter 142 Estray Statutes and definitions included in the Parks and Wildlife Code, Chapter 71.001. This shall include animals in the above statutes plus skunks, raccoons and snakes.
- Investigate and respond to all covered complaints.

- Enforce all applicable regulations through issuance of citations or filing of civil and/or criminal charges. Appear in Court as State's witness in all cases filed.
- As needed or required by law, perform humane destruction of animals in the field and removal of carcasses. Shall remain at scene with animal until verified destroyed.
- Submit any suspect animal's head to Department of State Health Services for rabies diagnosis, in the event of human contact.
- Capture of stray injured or aggressive animals as described in the most recently adopted Animal Control Ordinance and Vernon's Texas Annotated Codes, Volume 2 Agricultural Code, Chapter 142 Estray Statutes on a complaint basis.
- Provide monthly activity reports, per entity, showing activity of services provided during pervious month. Submit to each entity an annual audit report detailing services for the pervious twelve (12) month period, no later than March 31<sup>st</sup> of each year. The report shall include, but not be limited to, the following: date/time/destination of call, type of call, and any/all actions taken.

# Texas Municipal League Intergovernmental Risk Pool

1821 Rutherford Lane, First Floor • Austin, Texas 78754

## CYBER LIABILITY AND DATA BREACH RESPONSE INTERLOCAL AGREEMENT

This Contract and Interlocal Agreement is entered into by and between political subdivisions of this state (hereinafter referred to as “Pool Members”) to form a joint self-insurance pool to be named the Texas Municipal League Joint Cyber Liability and Data Breach Response Self-Insurance Fund (hereinafter referred to as the “Fund”) for the purpose of providing coverages against risks which are inherent in operating a political subdivision.

WITNESSETH:

The undersigned Pool Member, in accordance with Chapter 2259, Texas Government Code, the Interlocal Cooperation Act, Tex. Gov’t Code § 791.001, et seq., and the interpretation thereof by the Attorney General of the State of Texas (Opinion #MW-347, May 29, 1981), and in consideration of other political subdivisions executing like agreements, does hereby agree to become one of the Pool Members of this self-insured pool. The conditions of membership agreed upon by and between the parties are as follows:

1. Definitions of terms used in this Interlocal Agreement.
  - a. Board. Refers to the Board of Trustees of the Fund.
  - b. Fund Year. 12:01 a.m. October 1 through 12:01 a.m. the following October 1.
  - c. Manual Rates. The basic rates applicable to each cyber liability and data breach response classification promulgated by the Insurance Service Office or the Board.
  - d. Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan. The Cyber Liability and Data Breach Response Coverage Document that sets forth in exact detail the coverages provided as part of the overall plan.
  - e. Adjustments. Refers to any offsets to manual premium that may result from the Pool Member’s election of deductibles, loss experience, or Fund Modifier which reflects the savings to the Pool Member by entering into this Interlocal Agreement.
  - f. Premium and Contribution. Used interchangeably in some parts of this Interlocal Agreement. Any reference at any time in this Interlocal Agreement to an insurance term not ordinarily a part of self-insurance shall be deemed for convenience only and is not construed as being contrary to the self-insurance concept except where the context clearly indicates no other possible interpretation such as but not limited to the reference to “reinsurance.”
  - g. Reimbursable Deductible. The amount that was chosen by this Pool Member to be applicable to the first monies paid by the Fund to effect judgment or settlement of any claim or suit. The Pool Member, upon notification of the action taken, shall promptly reimburse the Fund for all or such part of the deductible amount as has been paid by the Fund. Further, however, the Fund’s obligation to pay damages shall be subject to the limits of liability stated in the Declarations of Coverage or Endorsements to this Interlocal Agreement less the stated deductible amount.
  - h. Fund Modifier. A percentage figure that is applied to the manual rates by the Fund to reflect the savings to the Pool Member by entering into this Interlocal Agreement.
  - i. Agreement Period. The continuous period since the Pool Member first became a member of this Fund excluding, however, any period or periods of time therein that the member did not participate as a member of the Pool.
  - j. Declarations of Coverage. The specific indication of the coverages, limits, deductibles, contributions, and special provisions elected by each individual Pool Member. The Declarations of Coverages may be modified by Endorsement.
2. The Board, acting through its agents and Fund staff, is responsible for the administration of all Fund business on behalf of the Pool Members.
3. In consideration of the execution of this Interlocal Agreement by and between the Pool Member and the Fund and of the contributions of the Pool Member, the coverage elected by the Pool Member is afforded according to the terms of the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan. The affirmative declaration of contributions and limits of liability in the Declarations of Coverage and Endorsements determine the applicability of the Self-Insurance Plan.

Each Pool Member agrees to adopt and accept the coverages, provisions, terms, conditions, exclusions, and limitations as further provided for in the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan or as specifically modified by the Pool Member's Declarations of Coverage. This Interlocal Agreement shall be construed to incorporate the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan, Declarations of Coverage, and Endorsements and addenda whether or not physically attached hereto.

4. It is understood that by participating in this risk sharing mechanism to cover cyber liability and data breach response exposures, the Pool Member does not intend to waive any of the immunities that its officers or its employees now possess. The Pool Member recognizes the Texas Tort Claims Act and its limitations to certain governmental functions as well as its monetary limitations and that by executing this Interlocal Agreement does not agree to expand those limitations.
5. The term of this Interlocal Agreement and the self-insurance provided to the Pool Member shall be continuous commencing 12:01 a.m. on the date designated in this Interlocal Agreement until terminated as provided below. Although the self-insurance provided for in this Interlocal Agreement shall be continuous until terminated, the limit of liability of the Fund under the coverages that the Pool Member elects shall be limited during any Fund Year to the amount stated in the Declarations of Coverage for that Fund Year.

This Interlocal Agreement may be terminated by either party giving to the other sixty (60) days' prior written notice of intent to terminate except the Pool Member may terminate this Interlocal Agreement and its coverages thereunder without giving the sixty (60) days' notice if the reason is because of a change by the Fund in the Pool Member's contribution, coverage, or other change in the limits of liability, terms, conditions, exclusions, and limitations provided for in the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan provided that no termination by the Member shall be effective prior to the date that written notice of termination is actually received in the offices of the Fund and provided that the Pool Member agrees to and shall pay the applicable premium and contribution for those coverages it is terminating until the date the notice of termination is actually received by the Fund.

The Fund shall provide the Pool Member with Declarations of Coverage and any Endorsements that determine the applicability of the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan annually by December 1. Such Declarations of Coverage shall include, but not be limited to, the coverage period which shall be the applicable Fund Year, limits, deductibles, contributions, special provisions, and limitations. Changes made during the Fund Year, whether requested by the Pool Member or required by the Fund, will be handled by Endorsement.

It is the intention of the parties that the Pool Member's coverages under this Interlocal Agreement shall remain in full force and effect from Fund Year to Fund Year, subject to the limits of liability that the Fund can provide each Fund Year and the terms, conditions, and limitations that the Fund may require to protect its solvency and to comply with reinsurance requirements, until notice of termination is given as herein provided. Realizing that the Pool Member needs the earliest possible information concerning the Fund coverages, limits, and exclusions, and the Pool Member's contribution that will be required for any new Fund Year, the Fund will endeavor to provide this information as soon as possible before the beginning of each Fund Year. The parties recognize, however, that conditions in the reinsurance industry are such that the Fund may not be able to provide this information to the Pool Member before the beginning of a Fund Year for various reasons including the failure of the Pool Member to timely submit the appropriate exposure summary or delays on the part of reinsurers in getting information to the Fund, and so, to protect the Pool Member from gaps in its coverage and to protect the solvency of the Fund, the parties agree as follows:

*If, for any reason other than the Pool Member's failure to provide the information requested in the exposure summary, the Fund has not been able to provide the Pool Member with information concerning available coverages for a new Fund Year or advise the Pool Member of the amount of its contribution for the new Fund Year by the beginning of the Fund Year, the Fund shall nevertheless continue the Pool Member's coverages at the same limits of liability (if still available and if not, then at the highest limit of liability available for the new Fund Year) so that the Pool Member shall at all times remain covered as herein provided and the Pool Member's initial contributions for the new Fund Year shall be determined by a "tentative contribution" as determined by the Board with the Pool Member's actual annual contribution to be credited by the amount paid in accordance with the tentative contribution and adjusted during the Fund Year. In the event the Pool Member does not wish to have its coverages extended or renewed at the end of any Fund Year, the burden shall be upon the Pool Member to give written notice to the Fund as provided hereinabove and the Pool Member agrees to pay as hereinabove stated all contributions or pro rata contributions until the date such written notice is received in the offices of the Fund or the date of termination of this Interlocal Agreement, whichever is later.*

6. Commensurate with the execution of this Interlocal Agreement and annually thereafter, the Pool Member shall complete the appropriate exposure summary and deliver it or cause it to be delivered to the Fund, or, if so instructed, to a designated contractor, no later than September 1 of each year and new annual contributions shall be calculated using manual rates times exposure, less any adjustments. Intentional or reckless misstatements on the exposure summary shall be grounds for cancellation. In the event that the Pool Member fails or refuses to submit the appropriate exposure summary, the Fund reserves the right to terminate such Pool Member by giving thirty (30) days' written notice and to collect any and all contributions that are earned pro rata for the period preceding contract termination.

The Pool Member agrees to pay the annual contribution to the Fund in four (4) equal quarterly installments, in advance, commencing at the beginning of this Interlocal Agreement with subsequent installments due the first quarter thereafter. In the event this Interlocal Agreement is terminated as herein provided, the Fund shall promptly repay to the Pool Member any such unearned annual contribution prorated as of the date of termination and the Pool Member agrees during the term of this Interlocal Agreement to promptly pay all reimbursable deductibles upon receipt of statement.

At the end of each and every Fund Year, the Fund may require the Pool Member to submit the actual data requested on the exposure summary as reflected by the books and records of the Pool Member. The Fund reserves the right to audit the records of any Pool Member and adjust contributions accordingly.

In the event that the Pool Member fails or refuses to make the payments, including accrued interest, as herein provided, the Fund reserves the right to terminate such Pool Member by giving them ten (10) days' written notice and to collect any and all amounts that are earned pro rata for the period preceding contract termination. If the amounts owed, including reimbursable deductibles, must be collected by suit, the Pool Member agrees to pay attorneys' fees and costs incurred in such suit.

7. The Fund shall maintain adequate protection from catastrophic losses to protect its financial integrity. Aggregate protection shall also be maintained. The Member's contributions shall be limited to that amount as calculated under this Interlocal Agreement. Notwithstanding anything to the contrary, the total combined aggregate limit of liability of the Fund for all Pool Members in any Fund Year, regardless of the number of occurrences or claims, shall be limited to the amount of money contained in the Fund. As to the Pool annual aggregate limits or the amount of money in the Fund, the Board of Trustees, in its sole discretion, may determine an allocation methodology among affected Pool Members should the Pool annual aggregate limit be reached, or should the money in the Fund be exhausted.
8. Notwithstanding the provisions of the foregoing paragraph, it is agreed the Board shall have the right to adjust the financial protection outlined above and/or amend coverages as it finds available or deems necessary to maintain the fiscal soundness of the Fund at the beginning of or during any Fund Year.
9. The Fund will make available loss control services to the Pool Members to assist them in following a plan of loss control that may result in reduced losses. The Pool Member agrees that it will cooperate in instituting any and all reasonable loss control recommendations. In the event that the recommendations submitted seem unreasonable, the Pool Member has a right to appeal to the Board. The Board shall hear the objections of the Pool Member at its next regularly scheduled meeting and its decisions will be final and binding on all parties. Any Pool Member who does not agree to follow the decision of the Board shall be withdrawn from the Fund immediately.
10. The Pool Member agrees that it will appoint a contact of department head rank, and the Fund shall not be required to contact any other individual except this one person. Any notice to or any agreements with the contact shall be binding upon the Pool Member. The Pool Member reserves the right to change the contact from time to time by giving written notice to the Fund.
11. The Fund agrees to handle all cyber liability and data breach response claims, and provide a defense for any and all cyber liability and data breach response claims covered under this Interlocal Agreement after prompt notice has been given. The Pool Member hereby appoints the Fund staff and Contractors as its agents to act in all matters pertaining to processing and handling of claims covered under this Interlocal Agreement and shall cooperate fully in supplying any information needed or helpful in settlement or defense of such claims. As respects cyber liability and data breach response claims, the Fund staff and Contractors shall carry on all negotiations with the claimant and his/her attorney, when applicable, and negotiate within authority previously granted by the Fund. If a personal appearance by the Pool Member or an employee is necessary, the expense of this appearance will not be the responsibility of the Fund. With the advice and consent of the Fund, the Fund staff and the Contractors will retain and supervise legal counsel for the prosecution and defense of any litigation. All decisions on individual cases shall be made by the Fund through the Fund staff and the Contractors, which include, but are not limited to, the decision to appeal or not to appeal, settlement negotiations, the decision of whether to settle, and other litigation tactics. However, any Pool Member shall have the right in any case to consult with the Fund on any decision made by the Fund staff or Contractors. The Board shall hear the objections of the Pool Member at its next regularly scheduled meeting and its decision will be final and binding on all parties. Any suit brought or defended by the Fund shall be brought or defended only in the name of the Pool Member and/or its officers or employees. There shall be supplied periodically to each Pool Member a computer printout involving a statement of claims. As respects the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan, the Fund shall have priority in enforcing its subrogation claims against the claims of Pool Member.
12. The Pool Member acknowledges that it has received a copy of the Bylaws of the Fund and agrees to abide by the Bylaws and any amendments thereto.
13. The Fund agrees that all Fund transactions will be annually audited by a nationally recognized certified public accounting firm.
14. If legally required, the Fund shall cause to be filed the necessary tax forms with the Internal Revenue Service.

15. As the administrators of the Fund, the Board shall primarily and consistently keep foremost in their deliberations and decisions in operating the Fund that each of the participating Pool Members is a "self-insured." At least annually, the Board shall carefully review, study, and consider the actual claims or loss experience (including reserves for future claims payments) of each of the Pool Members, the pro rata savings to the Fund resulting from overall loss experience attributed to each Pool Member, and the pro rata portion of the cost of all catastrophic loss protection and aggregate stop loss protection allocated to each Pool Member as well as the pro rata allocation, as determined by the Board of the other and necessary administrative expenses of the Pool, in order to reasonably determine the actual pro rata cost, expense, and loss experience of each Pool Member in order to maintain as nearly as possible an equitable and reasonable self-insurance administration of the Fund as applied to each Pool Member.

The Fund shall maintain case reserves and supplemental reserves computed in accordance with standard actuarial principles, taking into account historical and other data, designed to measure claims development and claims incurred but not yet reported, so that funds will be available to meet these claims as they become due, subject to paragraph 7 above. The Board has complete authority to determine all matters pertaining to the existence and dissolution of the Fund.

16. Venue of any suit or action arising out of or related to this Interlocal Agreement shall be exclusively in the state and federal courts of Travis County, Texas. The parties agree they shall assume their own expenses for attorney's fees in any suit or action arising out of or related to this Interlocal Agreement.
17. The parties agree this Interlocal Agreement may be executed by original written ink signature on paper documents, an exchange of copies showing the original written ink signature on paper documents, or electronic or digital signature technology in such a manner that the signature is unique and verifiable to the person signing. The use of any one or combination of these methods of execution shall constitute a legally binding and valid signing of this Interlocal Agreement, which may be executed in one or more counterparts, each of which, when duly executed, shall be deemed an original.

EMPLOYER MEMBERS' FUND CONTACT (See Section 10):

Member Name \_\_\_\_\_

Name of Contact \_\_\_\_\_ Title \_\_\_\_\_

Mailing Address \_\_\_\_\_ Email Address \_\_\_\_\_

Street Address (if different from above) \_\_\_\_\_

City \_\_\_\_\_ Zip \_\_\_\_\_ Phone \_\_\_\_\_

\_\_\_\_\_

SIGNATURE OF AUTHORIZED MEMBER OFFICIAL

\_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

Member's Federal Tax I.D. Number \_\_\_\_\_

**This Information is MANDATORY**

**TO BE COMPLETED BY FUND: (OFFICE USE ONLY)**

Effective Date of This Agreement \_\_\_\_\_

Member Name \_\_\_\_\_

Contract Number \_\_\_\_\_

\_\_\_\_\_

SIGNATURE OF AUTHORIZED FUND OFFICIAL

\_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_



# City of Lucas

## City Council Agenda Request

### August 15, 2024

Requester: Finance Director Liz Exum

#### **Agenda Item Request**

---

Consider the City of Lucas Proposed Budget for Fiscal Year 2024-2025:

- A. Discuss proposed budget.
- B. Conduct Public Hearing.
- C. Schedule the date for adopting an ordinance approving Fiscal Year 2024-2025 budget for Monday August 26, 2024 (Special Meeting), at 3:05 pm or immediately following the Lucas Fire Control, Prevention and EMS District meeting to be held at 3:00 pm.

#### **Background Information**

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The proposed budget was presented and discussed at the July 18, 2024, budget workshop. This budget was prepared using the certified assessed valuation from Collin County Appraisal District and the calculated No New Revenue tax rate of .239051 from the Collin County Tax Assessor-Collector. The proposed budget for fiscal year 2024-2025 shows excess revenues over expenditures in the amount of \$29,196.

During the Budget Workshop, staff received City Council feedback and made the following revenue and expense adjustments to the proposed budget:

- Property tax revenue was increased by \$122,775 utilizing the No new revenue certified tax rate calculation.
- Interest Income was increased by \$200,000 due to additional interest earnings from bank negotiations.
- Fire Department capital outlay expense account 11-8300-200 building improvements was increased by \$616,678 for a storage facility.
- Public works - Fecon Forestry Tractor Loader attachment for \$55,000 was removed from account 11-8210-420 Capital Equipment.
- NTMWD Water account 51-6400-315 was increased by \$35,787 due to the change in the take or pay volume increased to 745,476,000 from 736,416,000 gallons.

#### **Attachments/Supporting Documentation**

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1. Detailed Proposed Budget for FY 2024-2025.



# City of Lucas

## City Council Agenda Request

### August 15, 2024

#### **Budget/Financial Impact**

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The financial impact for the proposed budget is varied and is outlined in detail to be reviewed and discussed.

#### **Recommendation**

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The meeting for the City Council to pass an ordinance adopting the FY 2024-2025 budget is scheduled for Monday August 26, 2024 (Special Meeting), at 3:05 pm or immediately following the Lucas Fire Control, Prevention and EMS District meeting to be held at 3:00 pm.

#### **Motion**

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I make a motion to set the date to adopt an ordinance approving FY 2024-2025 budget for Monday August 26, 2024 (Special Meeting), at 3:05 pm or immediately following the Lucas Fire Control, Prevention and EMS District meeting to be held at 3:00 pm.





# City of Lucas, Texas Annual Operating Budget for Fiscal Year 2024-2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$173,125, which is a 3.53 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$188,004.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

## Property Tax Rate Comparison

	2024-2025	2023-2024
Proposed property tax rate:	\$0.239051/100	\$0.256758/100
No-new-revenue tax rate:	\$0.239051/100	\$0.243911/100
No-new revenue maintenance & operations tax rate:	\$0.173125/100	\$0.179133/100
Voter-approval tax rate:	\$0.236910/100	\$0.256758/100
Debt rate:	\$0.054246/100	\$0.071356/100

Total debt obligation for City of Lucas secured by property taxes: \$1,354,008



# CITY OF LUCAS

## Annual Operating Budget Fiscal Year 2024-2025



### City Councilmembers

- Mayor Dusty Kuykendall
- Mayor Pro Tem Debbie Fisher
- Councilmember Brian Stubblefield
- Councilmember Chris Bierman
- Councilmember Tim Johnson
- Councilmember Phil Lawrence
- Councilmember Niel Peterson

City Manager John Whitsell  
Finance Director Liz Exum

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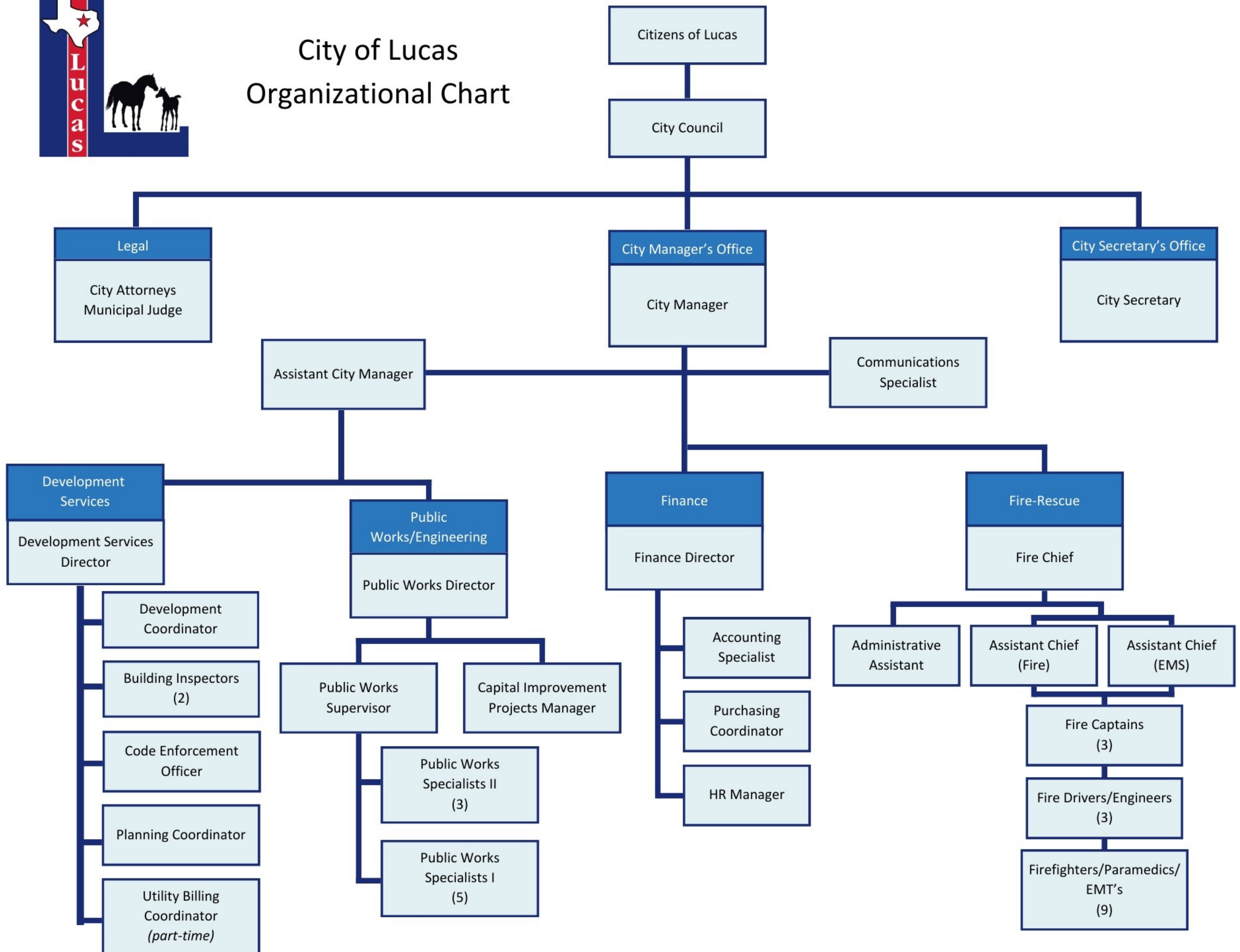
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# City of Lucas Organizational Chart



	2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET
<b>REVENUE SUMMARY</b>				
<b>GENERAL FUND</b>				
PROPERTY TAXES	3,666,911	3,860,109	3,881,088	4,252,605
OTHER TAXES	2,360,524	2,320,342	2,320,342	2,320,342
FINES & FORFEITURES	5,824	91	91	91
LICENSES & PERMITS	500,258	597,120	577,705	532,220
FIRE DEPARTMENT REVENUE	1,267,398	1,340,252	1,375,854	1,453,134
FEES & SERVICE CHARGES	78,939	55,200	55,200	65,000
MISCELLANEOUS REVENUES	1,139,608	763,375	940,249	1,122,669
GF RESERVE FUNDING (USE OF)	-	1,850,963	2,760,181	-
<b>TOTAL GENERAL FUND REVENUE</b>	<b>9,019,462</b>	<b>10,787,452</b>	<b>11,910,710</b>	<b>9,746,061</b>
<b>WATER UTILITIES FUND</b>				
FEES & SERVICE CHARGES	7,500,815	6,549,344	6,549,344	6,965,580
MISCELLANEOUS REVENUES	489,882	300,000	593,157	540,000
<b>TOTAL WATER UTILITIES FUND REVENUE</b>	<b>7,990,697</b>	<b>6,849,344</b>	<b>7,142,501</b>	<b>7,505,580</b>
<b>DEBT SERVICE FUND</b>				
PROPERTY TAXES/RESERVE FUNDING	1,413,854	1,355,483	1,569,584	1,354,008
<b>TOTAL DEBT SERVICE FUND REVENUE</b>	<b>1,413,854</b>	<b>1,355,483</b>	<b>1,569,584</b>	<b>1,354,008</b>
<b>OTHER FINANCIAL RESOURCES</b>				
ARPA FUNDING	-	-	2,123,502	-
<b>TOTAL OTHER FINANCIAL RESOURCES</b>	<b>-</b>	<b>-</b>	<b>2,123,502</b>	<b>-</b>
<b>COMBINED REVENUE OPERATIONS</b>	<b>18,424,013</b>	<b>18,992,279</b>	<b>20,622,795</b>	<b>18,605,649</b>
<b>COMBINED OTHER FINANCIAL RESOURCES - ARPA FUNDING</b>			<b>2,123,502</b>	
<b>COMBINED REVENUE AND OTHER FINANCIAL RESOURCES</b>	<b>18,424,013</b>	<b>18,992,279</b>	<b>22,746,297</b>	<b>18,605,649</b>
<b>EXPENDITURES</b>				
<b>GENERAL FUND</b>				
CITY COUNCIL	32,447	35,330	41,430	55,310
CITY SEC	178,010	272,139	286,594	196,919
ADMIN/FINANCE	769,105	763,654	847,472	949,379
DEVELOPMENT SERVICES	442,665	530,761	590,800	660,011
PUBLIC WORKS - ENGINEERING	1,734,545	1,353,979	1,581,701	1,477,591
PUBLIC WORKS	595,111	445,125	539,063	484,244
PARKS	210,687	348,000	348,000	237,500
FIRE	3,324,356	4,718,338	5,664,283	4,383,744
NON-DEPARTMENTAL	887,412	1,844,842	1,694,570	1,272,167
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>8,174,340</b>	<b>10,312,168</b>	<b>11,593,913</b>	<b>9,716,865</b>
<b>WATER UTILITIES FUND</b>				
WATER UTILITIES	4,950,199	5,577,259	5,627,576	5,970,785
WATER - ENGINEERING	203,063	208,694	236,880	223,630
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>5,153,262</b>	<b>5,785,953</b>	<b>5,864,456</b>	<b>6,194,415</b>
<b>DEBT SERVICE</b>				
WATER UTILITIES	570,149	560,112	560,112	559,699
GENERAL FUND	1,360,608	1,355,483	1,355,483	1,354,008
<b>TOTAL DEBT SERVICE</b>	<b>1,930,756</b>	<b>1,915,595</b>	<b>1,915,595</b>	<b>1,913,706</b>
<b>TOTAL EXPENDITURES OPERATING</b>	<b>15,258,358</b>	<b>18,013,716</b>	<b>19,373,963</b>	<b>17,824,986</b>
<b>NET REVENUE LESS EXPENDITURES - OPERATING</b>	<b>3,165,656</b>	<b>978,563</b>	<b>1,248,832</b>	<b>780,662</b>
<b>OTHER FINANCIAL RESOURCES - ARPA FUNDING</b>			<b>2,123,502</b>	
<b>TOTAL NET REVENUE AND OTHER FINANCIAL RESOURCES</b>	<b>3,165,656</b>	<b>978,563</b>	<b>3,372,334</b>	<b>780,662</b>

2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET
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**SUMMARY BY FUND**

<b>GENERAL FUND</b>				
REVENUE	9,019,462	10,787,452	11,910,710	9,746,061
EXPENDITURES	8,174,340	10,312,168	11,593,913	9,716,865
<b>NET REVENUE LESS EXPENDITURES</b>	<b>845,123</b>	<b>475,284</b>	<b>316,797</b>	<b>29,196</b>
<b>WATER UTILITIES FUND</b>				
REVENUE	7,990,697	6,849,344	7,142,501	7,505,580
EXPENDITURES	5,153,262	5,785,953	5,864,456	6,194,415
DEBT SERVICE	570,149	560,112	560,112	559,699
<b>NET REVENUE LESS EXPENDITURES</b>	<b>2,267,286</b>	<b>503,279</b>	<b>717,933</b>	<b>751,466</b>
<b>DEBT SERVICE FUND-GENERAL</b>				
REVENUE	1,413,854	1,355,483	1,569,584	1,354,008
EXPENDITURES	1,360,608	1,355,483	1,355,483	1,354,008
<b>NET REVENUE LESS EXPENDITURES</b>	<b>53,247</b>	<b>-</b>	<b>214,101</b>	<b>-</b>
<b>NET REVENUE LESS EXPENDITURES - OPERATING</b>	<b>3,165,656</b>	<b>978,563</b>	<b>1,248,832</b>	<b>780,662</b>
<b>OTHER FINANCIAL RESOURCES:</b>				
ARPA FUNDING			2,123,502	
<b>TOTAL OTHER FINANACIAL RESOURCES</b>			<b>2,123,502</b>	
<b>TOTAL NET REVENUE AND OTHER FINANCIAL RESOURCES</b>	<b>3,165,656</b>	<b>978,563</b>	<b>3,372,334</b>	<b>\$ 780,662</b>

**FUND SUMMARIES - GOVERNMENTAL FUNDS**

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL	DEBT SERVICE	CAPITAL IMPROVEMENTS	BROCKDALE ROAD IMPROV	DEVELOPERS IMPACT FEES (LOGAN FORD/5 OAKS)	IMPACT FEES	TOTAL GOVERNMENTAL
	9,319,650	1,627,991	6,373,610	31,464	149,600	1,525,571	19,027,886
PROPERTY TAXES	4,252,605	1,163,255					5,415,860
OTHER TAXES	2,320,342						2,320,342
FINES & FORFEITURES	91						91
LICENSES & PERMITS	532,220						532,220
FIRE DEPARTMENT REVENUE	1,453,134						1,453,134
FEES & SERVICE CHARGES	65,000						65,000
MISCELLANEOUS REVENUES	1,122,669		330,000	-			1,452,669
IMPACT FEE REVENUE (11-4500)						120,000	120,000
TRANSFER IN RESTRICTED RESERVES	-		-				-
<b>TOTAL REVENUES</b>	<b>9,746,061</b>	<b>1,163,255</b>	<b>330,000</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>11,359,316</b>
<b>EXPENDITURES</b>							
CITY COUNCIL	55,310						55,310
CITY SEC	196,919						196,919
ADMIN/FINANCE	949,379						949,379
DEVELOPMENT SERVICES	660,011						660,011
PUBLIC WORKS	484,244						484,244
PUBLIC WORKS - ENGINEERING	1,477,591						1,477,591
PARKS	237,500						237,500
FIRE	4,383,744						4,383,744
NON-DEPARTMENTAL	1,272,167						1,272,167
DEBT SERVICE PRINCIPAL		985,000					985,000
DEBT SERVICE INTEREST/BOND EXP		369,008					369,008
BROCKDALE ROAD MAINT.							-
CAPITAL ROADWAY PROJECTS							-
<b>TOTAL EXPENDITURES</b>	<b>9,716,865</b>	<b>1,354,008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,070,873</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>29,196</b>	<b>(190,753)</b>	<b>330,000</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>288,444</b>
<b>ENDING FUND BALANCE</b>	<b>9,348,846</b>	<b>1,437,238</b>	<b>6,703,610</b>	<b>31,464</b>	<b>149,600</b>	<b>1,645,571</b>	<b>19,316,330</b>
<b>MINUS RESTRICTIONS AND TRANSFERS</b>							
IMPACT FEES						(1,645,571)	(1,645,571)
BROCKDALE ROAD IMPROVEMENTS				(31,464)			(31,464)
RESTRICTED FOR CAPITAL - GENERAL FUND							-
DEBT SERVICE PAYMENTS		(1,437,238)					(1,437,238)
3RD PARTY (DEVELOPER) IMPACT FEES RESTRICTED (LOGAN FORD/5 OAKS)					(149,600)		(149,600)
CAPITAL IMPROVEMENT PROJECTS			(6,703,610)				(6,703,610)
UNASSIGNED FUND BALANCE	9,348,846	-	-	-	-	-	9,348,847
<b>TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT</b>	<b>9,348,846</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,348,847</b>
AMOUNT IN DAYS OPERATING COST	346						346
AMOUNT IN MONTHS OPERATING COST	11.5						11.5
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(4,858,433)						(4,858,433)
<b>TOTAL RESERVES AFTER GASB 54 REQUIREMENTS</b>	<b>4,490,414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,490,414</b>
AMOUNT IN DAYS OPERATING COST	166						166
AMOUNT IN MONTHS OPERATING COST	5.5						5.5

**FUND SUMMARIES - PROPRIETARY**

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	WATER	WATER DEBT SERVICE	CUSTOMER DEPOSITS	CAPITAL IMPROVEMENTS	IMPACT /DEVELOP FEES	TOTAL PROPRIETARY
<b>BEGINNING BALANCE RESTRICTED/UNRESTRICTED</b>	\$ 10,187,865	\$ 430,000	\$ 295,600		230,651	11,144,116
WATER REVENUE	5,993,580					5,993,580
WASTE WATER REVENUE	82,000					82,000
TRASH REVENUE	890,000					890,000
MISCELLANEOUS REVENUES	540,000					540,000
DEVELOPERS FEES - SEWER						-
IMPACT FEES						-
<b>TOTAL REVENUES</b>	<b>7,505,580</b>			-	-	<b>7,505,580</b>
<b>EXPENDITURES</b>						
WATER	5,078,996					5,078,996
TRASH	816,000					816,000
WASTEWATER	75,789					75,789
DEBT SERVICE PRINCIPAL	430,000					430,000
DEBT SERVICE INTEREST/BOND EXP	129,699					129,699
WATER - ENGINEERING	223,630					223,630
TRANSFER OUT TO FUND WATER PROJECT				-		-
CAPITAL PROJECTS WF						-
<b>TOTAL EXPENDITURES</b>	<b>6,754,114</b>			-	-	<b>6,754,114</b>
<b>NET CHANGE IN BALANCE</b>	<b>751,466</b>			-	-	<b>751,466</b>
<b>ENDING BALANCE</b>	<b>10,939,331</b>	<b>430,000</b>	<b>295,600</b>	-	<b>230,651</b>	<b>11,895,582</b>
<b>MINUS RESTRICTED FOR:</b>						
DEBT SERVICE PAYMENTS		(430,000)				(430,000)
CUSTOMER DEPOSITS			(295,600)			(295,600)
CAPITAL IMPROVEMENTS - PROJECTS - SEWER					(208,651)	(208,651)
LAKEVIEW DOWNS IMPACT FEES					(22,000)	(22,000)
UNASSIGNED FUND BALANCE	10,939,331	-	-	-	-	10,939,331
<b>TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT</b>	<b>10,939,331</b>			-	-	<b>10,939,331</b>
AMOUNT IN DAYS OPERATING COST	623					623
AMOUNT IN MONTHS OPERATING COST	21					21
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN WATER FUND)	(3,162,057)					(3,162,057)
<b>TOTAL RESERVES AFTER GASB 54 REQUIREMENTS</b>	<b>7,777,274</b>			-	-	<b>7,777,274</b>
AMOUNT IN DAYS OPERATING COST	443					443
AMOUNT IN MONTHS OPERATING COST	15					15



**CAPITAL FUND SUMMARY**

**CAPITAL WATER PROJECTS:**

TOTAL WF PROJECTS FY 24/25		0
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**PROJECT FUNDING - WATER:**

TOTAL WATER PROJECT FUNDING		0
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**CAPITAL ROADWAY AND GF PROJECTS:**

TOTAL GF PROJECTS FY 24/25**		0
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**PROJECT FUNDING - GENERAL FUND:**

TOTAL GENERAL FUND PROJECT FUNDING		0
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TOTAL CAPITAL PROJECTS FY 24/25**		0
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**\*\*NOTE:**

Ongoing Capital Project Budget Balances from FY 2023-2024 will be brought to Council for reallocation after the completion of the FY 2023-2024 audit to properly reflect outstanding budget balances to carry forward for FY 2024-2025.

	2022-2023 ACTUAL	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET
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**Impact/Development Fee Summary**

**GENERAL FUND:**

Beginning Balance General Fund (Restricted)	1,756,377	1,913,124	1,602,340
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**Revenue**

Roadway Impact Fees(11-4500)	156,747	100,000	120,000
Roadway Contribution Logan Ford/Welborn (11-4990-50)		200,000	
Roadway Fees Improv Brockdale(11-4989)			
	-	-	-

<b>Total Revenues</b>	<b>156,747</b>	<b>300,000</b>	<b>120,000</b>
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**Expenditures**

Capital Projects Roadways (Blondy Jhune Rd Alignment) 21-8210-491-300)		306,489	-
Logan Ford/Welborn (21-8210-491-400)		304,295	-

<b>Total Expenditures</b>	<b>-</b>	<b>610,784</b>	<b>-</b>
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<b>Total General Fund Restricted Impact Fees &amp; 3rd Party</b>	<b>1,913,124</b>	<b>1,602,340</b>	<b>1,722,340</b>
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<b>Restricted for Devel Logan Ford/Five Oaks/Lakeview Downs</b>	<b>149,600</b>	<b>70,400</b>	<b>70,400</b>
<b>Restricted for Brockdale Road Maint.</b>	<b>31,464</b>	<b>31,464</b>	<b>31,464</b>
<b>Restricted for Blondy Jhune Realignment</b>	<b>306,489</b>		
<b>Total 3rd Party Restricted</b>	<b>487,553</b>	<b>101,864</b>	<b>101,864</b>

<b>General Fund Ending Bal Impact Fees (Restricted for Roads)</b>	<b>1,425,571</b>	<b>1,500,476</b>	<b>1,620,476</b>
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<b>Total General Fund Restricted Impact Fees &amp; 3rd Party</b>	<b>1,913,124</b>	<b>1,602,340</b>	<b>1,722,340</b>
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**WATER FUND:**

Beginning Balance - Water Fund	(5,442,900)	(5,442,900)	(5,134,249)
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**Revenue**

Water Impact Fees (51-4500)		100,000	120,000
Development Fees-Sewer Osage Ln Lift Station (Hunt) 51-4510		263,051	
Restricted for Capital Projects		-	
Restricted for Lakeview Downs			

<b>Total Revenues</b>	<b>-</b>	<b>363,051</b>	<b>120,000</b>
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**Expenditures**

Capital Projects- Water		54,400	-
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<b>Total Expenditures</b>	<b>-</b>	<b>54,400</b>	<b>-</b>
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<b>Revenues less Expenditures</b>		<b>308,651</b>	<b>120,000</b>
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<b>Water Fund ending balance to apply toward impact fees</b>	<b>(5,442,900)</b>	<b>(5,134,249)</b>	<b>(5,014,249)</b>
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**Restricted**

Restricted for Capital Projects	618,050		
Restricted for Lakeview Downs	22,000	22,000	
Sewer - Osage Lane Lift Station (remaining escrow funding)		208,651	
<b>Total Restricted</b>	<b>640,050</b>	<b>230,651</b>	<b>-</b>

## CITY OF LUCAS PROPERTY TAX RATES

Property tax is by far the largest source of revenue in the City of Lucas General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is budgeted at a rate of **.239051** for 2024. This tax rate is the No New Revenue rate - below is a table depicting the recent history of the City of Lucas property tax rate.

Tax Year	M&O	I&S	Total
2009	0.252040	0.122137	0.374177
2010	0.247231	0.126946	0.374177
2011	0.257723	0.116454	0.374177
2012	0.261218	0.112959	0.374177
2013	0.254005	0.101611	0.355616
2014	0.233068	0.087593	0.320661
2015	0.215514	0.105147	0.320661
2016	0.230371	0.087577	0.317948
2017	0.198695	0.119253	0.317948
2018	0.202346	0.100870	0.303216
2019	0.184515	0.118701	0.303216
2020	0.190846	0.108949	0.299795
2021	0.185743	0.102654	0.288397
2022	0.195821	0.072195	0.268016
2023	0.185402	0.071356	0.256758
<b>2024</b>	<b>0.184805</b>	<b>0.054246</b>	<b>0.239051</b>

**Projected**

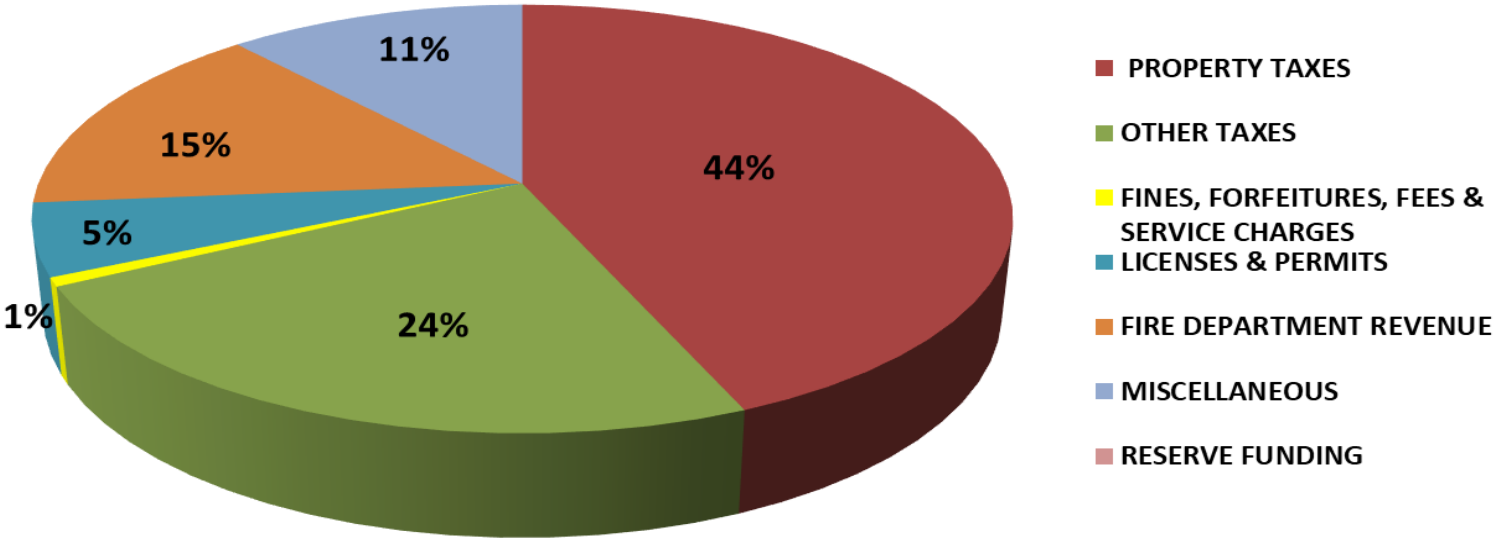
As you can see in the chart below, the property tax rate for the City of Lucas is very favorable in comparison to other cities within the area.

### Fiscal Year 2023 Tax Rates

City	M&O	I&S	Total
Sachse	0.456209	0.194207	0.650416
Farmersville	0.463946	0.248454	0.712400
Wylie	0.398412	0.140470	0.538882
Princeton	0.260863	0.179363	0.440226
Celina	0.315878	0.296276	0.612154
Melissa	0.327056	0.127672	0.454728
Anna	0.365930	0.144787	0.510717
Prosper	0.332742	0.177258	0.510000
Murphy	0.281360	0.126686	0.408046
Allen	0.323150	0.097350	0.420500
Parker	0.302978	0.019702	0.322680
Fairview	0.234200	0.077483	0.311683
<b>Lucas</b>	<b>0.185402</b>	<b>0.071356</b>	<b>0.256758</b>

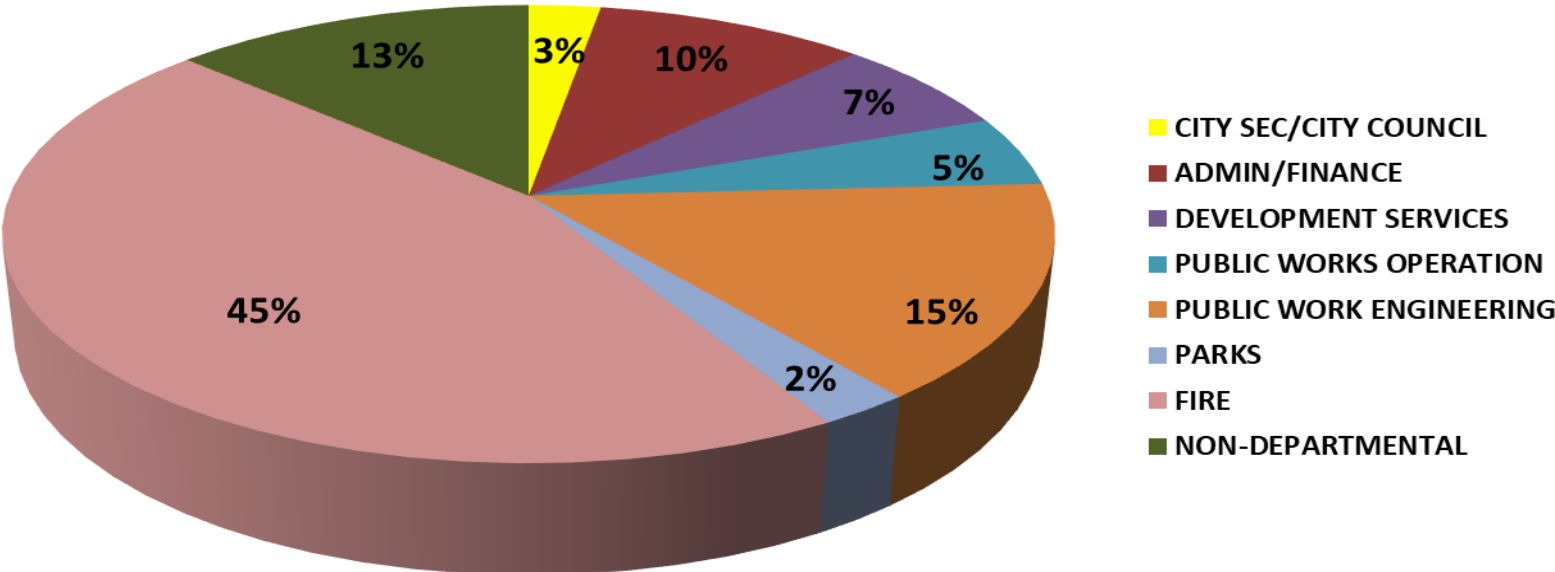
# General Fund Revenue FY 24/25

Total \$9,746,061



# General Fund Expenditures by Department FY 24/25

Total \$9,716,865



11 -GENERAL FUND

		2022-2023	2023-2024	2023-2024	2024-2025	
REVENUE		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	DESCRIPTION
		ACTUAL	BUDGET	BUDGET	BUDGET	
4011	PROPERTY TAXES	3,632,843	3,845,109	3,845,109	4,252,605	(No New Revenue Tax Rate M&O .184805)
4012	PROPERTY TAXES-DEL.	22,175	5,000	25,979		
4015	PROPERTY TAXES-P&I	11,893	10,000	10,000		
<b>TOTAL PROPERTY TAXES</b>		<b>3,666,911</b>	<b>3,860,109</b>	<b>3,881,088</b>	<b>4,252,605</b>	
<b>OTHER TAXES</b>						
4101	SALES TAX	1,269,424	1,250,000	1,250,000	1,250,000	
4101-100	SALES TAX STREETS	636,618	625,400	625,400	625,400	
4102	FRANCHISE-ELECTRICAL	379,859	375,000	375,000	375,000	
4103	FRANCHISE-TELEPHONE	648	-	-		
4104	FRANCHISE-CABLE	20,427	20,442	20,442	20,442	
4105	FRANCHISE-GAS	51,025	47,000	47,000	47,000	
4106	FRANCHISE-CABLE PEG	2,523	2,500	2,500	2,500	
<b>TOTAL OTHER TAXES</b>		<b>2,360,524</b>	<b>2,320,342</b>	<b>2,320,342</b>	<b>2,320,342</b>	
<b>FINES &amp; FORFEITURES</b>						
4202	COURT TECHNOLOGY FUND	44	4	4	4	
4203	COURT SECURITY FUND	54	5	5	5	
4204	COURT COST-CITY	55	5	5	5	
4205	FINES	4,933	10	10	10	
4206	COURT COST-STATE	682	62	62	62	
4220	OTHER COURT FINES & FEES	56	5	5	5	
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>5,824</b>	<b>91</b>	<b>91</b>	<b>91</b>	
<b>LICENSES &amp; PERMITS</b>						
4301	GEN CONTRACTOR REG.	14,715	20,000	585	-	Contractor Fee Registration Elimination
4361	ZONING REQUEST	900	2,000	2,000	2,000	
4362	SPECIFIC USE PERMITS	1,350	2,000	2,000	2,000	
4363	VARIANCE REQUEST	900	900	900	900	
4365	BLDG PERMITS-RESIDENTIAL	275,412	305,000	305,000	280,000	
4367	BLDG PERMITS-ACC.	36,373	20,000	20,000	30,000	
4368	BLDG PERMITS-REMODEL	13,096	9,000	9,000	12,000	
4369	BLDG PERMITS-COMM.	19,012	60,000	60,000	30,000	
4371	ELECTRICAL PERMITS	8,120	4,200	4,200	8,000	
4372	PLUMBING PERMITS	11,750	5,200	5,200	8,000	
4373	HEATING & A/C PERMITS	2,580	1,800	1,800	2,000	
4374	FENCE PERMITS	5,610	7,200	7,200	7,200	
4375	SWIMMING POOL PERMITS	17,400	28,500	28,500	24,000	
4376	WEIGHT LIMIT PERMITS	49,000	66,000	66,000	60,000	
4377	ROOF PERMITS	1,200	2,200	2,200	2,000	
4378	SPRINKLER SYST PERMITS	6,675	8,000	8,000	8,000	
4379	DRIVEWAY PERMIT	2,400	800	800	800	
4380	SIGN PERMIT	1,475	3,000	3,000	3,000	
4382	STORM WATER MGMT PERMIT	3,060	9,000	9,000	9,000	
4384	SOLICITATION PERMIT	50	120	120	120	
4390	PLANNED DEVELOPMENT	1,110	-	-		
4395	HEALTH SERVICE PERMITS	6,300	9,000	9,000	10,000	
4398	MISC LICENSES & PERMITS	1,020	1,200	1,200	1,200	
4611	FIRE SPRINKLER PERMIT	20,750	32,000	32,000	32,000	
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>500,258</b>	<b>597,120</b>	<b>577,705</b>	<b>532,220</b>	
<b>FIRE DEPARTMENT REVENUE</b>						
4612	COUNTY FIRE DISTRICT	3,800	-	3,602		
4613	SEIS LAGOS INTERLOCAL	489,812	598,602	598,602	676,963	
4614	AMBULANCE SERVICES	149,680	118,000	150,000	152,521	
4615	LISD EMS SERVICE	2,106	1,650	1,650	1,650	
4999	FIRE DISTRICT TRANSFER IN	622,000	622,000	622,000	622,000	
<b>TOTAL FIRE DEPARTMENT REVENUE</b>		<b>1,267,398</b>	<b>1,340,252</b>	<b>1,375,854</b>	<b>1,453,134</b>	
<b>FEES &amp; SERVICE CHARGES</b>						
4424	PLAT & REPLAT FEES	10,559	9,000	9,000	10,000	
4425	RE-INSPECTION FEES	5,400	7,000	7,000	7,000	
4426	FEES-BUILDING PROJECTS	220	7,200	7,200	12,000	
4427	PUBLIC IMPRV/3% INSPEC	62,761	32,000	32,000	36,000	
<b>TOTAL FEES &amp; SERVICE CHARGES</b>		<b>78,939</b>	<b>55,200</b>	<b>55,200</b>	<b>65,000</b>	
<b>MISCELLANEOUS REVENUE</b>						
4911	INTEREST INCOME	364,513	200,000	359,500	550,000	
4914	INSURANCE CLAIM REIMB	47,654	-	14,066		
4915	CHILD SAFETY INCOME	10,014	8,000	8,028	8,000	
4916	CREDIT CARD REVENUE	54,006	48,000	48,000	48,000	
4918	PERMIT FEE BEER & WINE	-	-	-		
4919	OPIOID ABATEMENT TRUS	-	-	-		
4920	FARMER MARKET EVENT FEE	7,901	5,200	5,200	5,200	

11 -GENERAL FUND

		2022-2023	2023-2024	2023-2024	2024-2025	
REVENUE		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	DESCRIPTION
		ACTUAL	BUDGET	BUDGET	BUDGET	
4931	RENTAL INCOME	99,320	97,920	97,920	97,920	
4980	PARK DEDICATION FEES	46,000	60,000	60,000	45,000	
4981	FACILITY RENTAL	675	-	-	-	
4985	GRANT REVENUES	73,467	12,500	15,780	15,000	
4991	STREET ASSESSMENTS	789	-	-	-	
4992	SALE OF ASSETS	51,079	-	-	-	
4997	MISCELLANEOUS	3,214	-	-	-	
4998	PILOT TRANSFER IN	380,975	331,755	331,755	353,549	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>1,139,608</b>	<b>763,375</b>	<b>940,249</b>	<b>1,122,669</b>	
<b>RESERVES</b>						
4996	GF RESERVES (USE OF)	-	1,850,963	2,760,181	-	
<b>***TOTAL REVENUES***</b>		<b>9,019,462</b>	<b>10,787,452</b>	<b>11,910,710</b>	<b>9,746,061</b>	

11 -GENERAL FUND CITY COUNCIL DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<b><u>PERSONNEL SERVICES</u></b>						
6100-112	WORKERS' COMPENSATION	69	70	70	70	
6100-127	MEDICARE	135	220	220	220	
6100-468	CITY COUNCIL FEES	9,300	9,000	10,350	9,000	
<b>TOTAL PERSONNEL SERVICES</b>		<b>9,504</b>	<b>9,290</b>	<b>10,640</b>	<b>9,290</b>	
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
6100-201	OFFICE SUPPLIES	1,005	1,000	1,000	1,000	
6100-204	FOOD/BEVERAGE	1,832	1,500	4,000	4,000	
6100-205	LOGO/UNIFORM	38	1,750	2,500	3,500	
6100-210	COMPUTER SUPPLIES		350	350	350	
6100-222	AUDIO/VISUAL		1,000	1,000	10,000	See Detail Listing & IT Schedule
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>2,875</b>	<b>5,600</b>	<b>8,850</b>	<b>18,850</b>	
<b><u>PURCHASED SERVICES:</u></b>						
6100-307	TRAINING & TRAVEL	2,487	3,500	3,500	7,000	\$1K per person
<b>TOTAL PURCHASED SERVICES</b>		<b>2,487</b>	<b>3,500</b>	<b>3,500</b>	<b>7,000</b>	
<b><u>GENERAL &amp; ADMINISTRATIVE SERVICES</u></b>						
6100-441	APPRECIATION/AWARDS	5,641	5,000	6,500	6,500	See Detail Listing
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>5,641</b>	<b>5,000</b>	<b>6,500</b>	<b>6,500</b>	
<b><u>NON-CAPITAL EXPENSE</u></b>						
6100-451	SOFTWARE, BOOKS, & CDS	11,940	11,940	11,940	13,670	See Detail Listing & IT Schedule
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>11,940</b>	<b>11,940</b>	<b>11,940</b>	<b>13,670</b>	
<b>TOTAL CITY COUNCIL</b>		<b>32,447</b>	<b>35,330</b>	<b>41,430</b>	<b>55,310</b>	



11 - GENERAL FUND CITY SECRETARY DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6110-101	SALARIES - EXEMPT	97,383	145,000	150,134	84,000	Recl Communications Specialist to Admin (6200)
6110-112	WORKERS' COMPENSATION	408	450	450	257	
6110-113	LONGEVITY PAY	84	100	100	100	
6110-122	TMRS	12,127	18,200	18,837	11,103	Rate increase from 12.41% to 13.34%
6110-123	GROUP INSURANCE	20,094	26,160	26,160	13,080	
6110-127	MEDICARE	1,317	2,105	2,180	1,218	
6110-129	LT DISABILITY	213	435	435	252	
6110-133	TELEPHONE ALLOWANCE	900	1,200	600	-	
<b>TOTAL PERSONNEL SERVICES</b>		<b>132,525</b>	<b>193,650</b>	<b>198,896</b>	<b>110,010</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6110-201	OFFICE SUPPLIES	1,795	1,700	1,700	1,700	
6110-204	FOOD/BEVERAGE	112	100	100	100	
6110-205	LOGO/UNIFORM				200	
6110-210	COMPUTER SUPPLIES	-	100	100	300	
6110-238	PRINTING & COPYING	12,124	22,800	22,800	22,800	
6110-239	RECORDS MANAGEMENT	7,079	10,000	15,779	15,779	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>21,110</b>	<b>34,700</b>	<b>40,479</b>	<b>40,879</b>	
<b>PURCHASED SERVICES</b>						
6110-305	SOFTWARE SUPPORT & MAINT.	7,871	8,480	8,480	9,000	\$5K Laserfiche/\$4K Granicus (PIR Software Gov QA)
6110-306	PUBLIC NOTICES	5,822	14,300	14,300	14,300	
6110-307	TRAINING & TRAVEL	1,997	4,929	4,929	3,775	See Travel & Training Plan
6110-309	PROFESSIONAL SERVICES	6,934	6,000	6,000	6,000	Codification - Franklin
6110-323	CELL PHONE			600	600	
6110-349	FILING FEES	384	2,200	2,200	2,200	
<b>TOTAL PURCHASED SERVICES</b>		<b>23,007</b>	<b>35,909</b>	<b>36,509</b>	<b>35,875</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6110-443	DUES/LICENSES	380	780	780	225	See detail Listing
6110-445	ELECTIONS	106	6,000	8,830	8,830	See detail Listing
6110-451	SOFTWARE, BOOKS & CD'S	712	1,100	1,100	1,100	
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>1,198</b>	<b>7,880</b>	<b>10,710</b>	<b>10,155</b>	
<b>NON-CAPITAL EXPENSE</b>						
6110-411	FURNITURE & FIXTURES	170	-	-	-	
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>170</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL CITY SECRETARY</b>		<b>178,010</b>	<b>272,139</b>	<b>286,594</b>	<b>196,919</b>	

11 -GENERAL FUND ADMINISTRATION & FINANCE DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6200-101	SALARIES - EXEMPT	335,406	285,612	321,869	392,533	Communications Specialist from CS (6110) City Manager, Finance Director, Asst. City Manager (Split 50/50 with Water Fund)
6200-102	SALARIES - NON-EXEMPT	107,172	107,025	116,457	120,191	
6200-103	SALARIES - TEMPORARY		15,600	15,600	15,600	20 hrs. per wk. @\$15 per hour (intern)
6200-111	OVERTIME	331	1,900	1,900	1,900	
6200-112	WORKERS' COMP	1,210	1,250	1,250	1,650	
6200-113	LONGEVITY PAY	2,024	2,142	2,142	2,550	
6200-122	TMRS	55,354	51,810	57,480	70,630	Rate increase from 12.41% to 13.34%
6200-123	GROUP INSURANCE	58,938	58,860	58,860	71,940	
6200-127	MEDICARE	6,442	5,950	6,613	7,688	
6200-129	LT DISABILITY	805	1,180	1,180	1,538	
6200-133	TELEPHONE ALLOWANCE	2,100	2,100	2,100	2,700	
6200-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
<b>TOTAL PERSONNEL SERVICES</b>		<b>572,182</b>	<b>535,829</b>	<b>587,851</b>	<b>691,320</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6200-201	OFFICE SUPPLIES	4,607	6,000	6,700	6,000	
6200-202	POSTAGE	1,023	1,700	1,700	1,700	Split 50/50 between water and general funds
6200-204	FOOD/BEVERAGE	2,152	2,200	2,200	2,200	
6200-205	LOGO/UNIFORM ALLOWANCE		800	800	800	
6200-210	COMPUTER SUPPLIES		350	350	350	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>7,782</b>	<b>11,050</b>	<b>11,750</b>	<b>11,050</b>	
<b>PURCHASED SERVICES:</b>						
6200-302	AUDITING & ACCOUNTING	12,844	16,000	20,000	21,000	Includes \$10K for Single Audit (50/50 split with WF)
6200-305	SOFTWARE SUPPORT/MAINT	23,554	29,914	29,914	31,400	\$10K HR Software/\$21.4K Incode Software Maint.
6200-307	TRAINING & TRAVEL	13,482	8,530	19,280	13,885	See Travel & Training Plan
6200-309	PROFESSIONAL SERVICES	2,250	3,000	3,750	3,000	\$3K Debt Disclosure SAMCO
6200-313	MAINTENANCE AGREEMENTS	5,659	6,660	6,660	6,816	Konica Copier (Split 50/50 water fund)
6200-318	TAX COLLECTION	2,453	3,000	3,000	3,000	
6200-319	CENTRAL APPRAISAL FEE	33,595	36,700	38,200	45,688	Increase in property appraised
6200-321	STATE COMPTROLLER (COURT FEES)	112	300	502	502	
6200-322	CONTRACTS	3,600	7,600	7,600	7,600	Cost Municipal Judge
6200-323	CELL PHONE	530	600	600	600	
6200-324	INMATE BOARDING	35,910	750	750	750	
6200-325	LIABILITY INSURANCE		45,581	47,175	52,672	Increase in rate & coverage
<b>TOTAL PURCHASED SERVICES</b>		<b>133,989</b>	<b>158,635</b>	<b>177,431</b>	<b>186,913</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6200-441	APPRECIATION/AWARDS	3,122	4,400	6,400	4,900	See Detail Listing
6200-442	TML MEMBERSHIP DUES	2,169	2,400	2,400	2,600	
6200-443	DUES/LICENSES	4,484	5,090	5,090	5,846	See Detail Listing
6200-444	EMPLOYMENT SCREENING	602	1,250	1,250	1,750	
6200-445	CHILD SAFETY EXPENSE	-	-	-	-	
6200-497	CREDIT CARD FEES	44,775	45,000	45,000	45,000	
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>55,152</b>	<b>58,140</b>	<b>60,140</b>	<b>60,096</b>	
<b>NON-CAPITAL EXPENSE</b>						
6200-411	FURNITURE			10,300	-	
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>-</b>	<b>-</b>	<b>10,300</b>	<b>-</b>	
<b>TOTAL ADMINISTRATION &amp; FINANCE</b>		<b>769,105</b>	<b>763,654</b>	<b>847,472</b>	<b>949,379</b>	

11 - GENERAL FUND PUBLIC WORKS - ENGINEERING DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6209-101	SALARIES - EXEMPT	98,849	98,862	125,901	106,364	Public Works Director & CIP Manager (Positions Split 50/50 with Water Fund)
6209-103	SALARIES - TEMPORARY	4,635	15,600	15,600	15,600	20 hrs. per wk. @\$15 per hour (intern)
6209-112	WORKERS' COMPENSATION	314	350	350	375	
6209-113	LONGEVITY	66	122	122	170	
6209-122	TMRS	12,207	14,381	15,136	16,070	Rate increase from 12.41% to 13.34%
6209-123	GROUP INSURANCE	11,770	13,080	13,080	13,080	
6209-127	MEDICARE	1,504	1,660	2,052	1,737	
6209-129	LT DISABILITY	192	297	297	325	
6209-133	TELEPHONE ALLOWANCE	200	300	300		
<b>TOTAL PERSONNEL SERVICES</b>		<b>129,738</b>	<b>144,652</b>	<b>172,838</b>	<b>153,721</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6209-201	OFFICE SUPPLIES	234	250	250	265	
6209-208	MINOR APPARATUS	-	500	500	525	
6209-209	PROTECTIVE CLOTHING/UNIFORMS	694	2,100	2,100	2,210	See Detail Listing
6209-210	COMPUTER SUPPLIES		500	500	525	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>927</b>	<b>3,350</b>	<b>3,350</b>	<b>3,525</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6209-232	VEHICLE MAINTENANCE	424	1,000	1,000	1,100	See Detail Listing
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>424</b>	<b>1,000</b>	<b>1,000</b>	<b>1,100</b>	
<b>PURCHASED SERVICES</b>						
6209-307	TRAVEL/TRAINING	560	2,000	2,000	2,420	See Travel & Training Plan
6209-313	MAINTENANCE AGREEMENTS	-	1,500	1,500	1,650	
6209-309	PROFESSIONAL SERVICES	123,515	230,400	215,400	230,000	See Detail Listing
6209-323	CELL PHONE	965	900	900	1,000	
6209-334	STREET LIGHTING	1,621	5,000	5,000	5,000	
<b>TOTAL PURCHASED SERVICES</b>		<b>126,661</b>	<b>239,800</b>	<b>224,800</b>	<b>240,070</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6209-443	DUES/LICENSES	395	472	472	575	See Detail Listing
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>395</b>	<b>472</b>	<b>472</b>	<b>575</b>	
<b>NON-CAPITAL EXPENSE</b>						
6209-411	FURNITURE & FIXTURES	5,041	-	-		
6209-416	IMPLEMENTS & APPARATUS	-	500	500	500	
6209-433	SIGNS & MARKINGS	4,684	10,000	10,000	12,000	Regulatory Signage
6209-451	SOFTWARE	2,448	3,705	3,705	3,600	See Detail Listing
6209-452	HARDWARE		500	500	500	
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>12,173</b>	<b>14,705</b>	<b>14,705</b>	<b>16,600</b>	
<b>CAPITAL OUTLAY</b>						
8209-301	IMPROVEMENTS ROADS	628,034	750,000	794,374	862,000	
8209-302	CULVERT MAINTENANCE	44,720	100,000	270,162	100,000	
8209-303	DRAINAGE	791,474	100,000	100,000	100,000	
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,464,227</b>	<b>950,000</b>	<b>1,164,536</b>	<b>1,062,000</b>	
<b>TOTAL PUBLIC WORKS - ENGINEERING</b>		<b>1,734,545</b>	<b>1,353,979</b>	<b>1,581,701</b>	<b>1,477,591</b>	

11 -GENERAL FUND PUBLIC WORKS - OPERATIONS		2022-2023 FISCAL YEAR	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	
<b>PERSONNEL SERVICES</b>						
6210-102	SALARIES - NON-EXEMPT	166,349	179,213	191,004	196,957	
6210-111	OVERTIME	13,217	4,500	4,500	4,500	
6210-112	WORKERS' COMPENSATION	5,714	6,240	6,240	6,857	
6210-113	LONGEVITY	800	1,056	1,056	1,244	
6210-122	TMRS	22,214	22,809	24,272	26,442	Rate increase from 12.41% to 13.34%
6210-123	GROUP INSURANCE	35,756	52,320	52,320	52,320	
6210-127	MEDICARE	2,394	2,742	2,913	2,921	
6210-129	LT DISABILITY	441	538	538	591	
<b>TOTAL PERSONNEL SERVICES</b>		<b>246,884</b>	<b>269,418</b>	<b>282,843</b>	<b>291,832</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6210-201	OFFICE SUPPLIES	366	700	700	735	
6210-204	FOOD/BEVERAGE	935	1,000	1,000	1,050	
6210-206	FUEL & LUBRICANTS	12,903	25,000	25,000	26,250	
6210-208	MINOR APPARATUS	5,254	5,000	5,000	5,000	
6210-209	PROTECTIVE CLOTHING/UNIFORMS	7,974	9,295	9,295	9,925	See Detail Listing
6210-210	COMPUTER SUPPLIES	65	250	250	265	
6210-211	MEDICAL SUPPLIES	-	250	250	265	
6210-214	CLEANING SUPPLIES	-	1,500	1,500	1,575	
6210-223	SAND/DIRT	186	3,000	3,000	3,150	
6210-224	ASPHALT/BASE/CONC/CULVERT	15,011	32,000	32,000	33,600	Street Maintenance Program
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>42,694</b>	<b>77,995</b>	<b>77,995</b>	<b>81,815</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6210-231	FACILITY MAINTENANCE	7,521	7,500	7,500	7,850	See Detail Listing
6210-232	VEHICLE MAINTENANCE	6,076	7,700	7,700	7,850	See Detail Listing
6210-233	EQUIPMENT MAINTENANCE	9,050	9,600	9,600	10,080	See Detail Listing
6210-234	WASTE DISPOSAL	1,523	5,100	5,100	5,355	
6210-298	MAINTENANCE & PARTS - MISC	2,723	3,000	3,000	3,150	
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>26,893</b>	<b>32,900</b>	<b>32,900</b>	<b>34,285</b>	
<b>PURCHASED SERVICES</b>						
6210-307	TRAVEL/TRAINING	-	3,850	3,850	2,150	See Travel & Training Plan
6210-309	PROFESSIONAL SERVICES	19,900	35,000	35,000	45,000	\$5K Surveying/\$40K Tree Trimming
6210-323	CELL PHONE	2,524	3,500	3,500	3,500	
6210-331	UTILITIES, ELECTRIC	5,864	6,000	6,000	7,200	
6210-346	EQUIPMENT RENTAL	1,558	4,000	4,000	4,000	
<b>TOTAL PURCHASED SERVICES</b>		<b>29,846</b>	<b>52,350</b>	<b>52,350</b>	<b>61,850</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6210-443	DUES/LICENSES	-	462	462	462	See Detail Listing
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>-</b>	<b>462</b>	<b>462</b>	<b>462</b>	
<b>NON-CAPITAL EXPENSE</b>						
6210-411	FURNITURE & FIXTURES	1,980	-	-	-	
6210-433	SIGNS & MARKINGS	5,488	12,000	12,000	14,000	Street Signs
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>7,467</b>	<b>12,000</b>	<b>12,000</b>	<b>14,000</b>	
<b>CAPITAL OUTLAY</b>						
8210-420	EQUIPMENT	206,839	-	-	-	
8210-421	VEHICLES	34,487	-	80,513	-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>241,326</b>	<b>-</b>	<b>80,513</b>	<b>-</b>	
<b>TOTAL PUBLIC WORKS</b>		<b>595,111</b>	<b>445,125</b>	<b>539,063</b>	<b>484,244</b>	

11 - GENERAL FUND PARKS DEPARTMENT DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<b><u>MAINTENANCE &amp; REPAIR</u></b>						
6211-231	FACILITIES MAINTENANCE	5,121	4,500	4,500	5,000	See Detail Listing
6211-233	EQUIPMENT MAINTENANCE	3,917	4,500	4,500	5,000	Small landscaping Equipment
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>9,038</b>	<b>9,000</b>	<b>9,000</b>	<b>10,000</b>	
<b><u>PURCHASED SERVICES</u></b>						
6211-322	CONTRACTS	65,020	100,500	100,500	102,500	See Detail Listing
6211-331	UTILITIES, ELECTRIC	1,670	2,000	2,000	3,500	
6211-333	UTILITIES, WATER	10,471	10,000	10,000	11,000	
<b>TOTAL PURCHASED SERVICES</b>		<b>77,161</b>	<b>112,500</b>	<b>112,500</b>	<b>117,000</b>	
<b><u>SPECIAL EVENTS</u></b>						
6211-444	FOUNDERS DAY	27,224	25,000	25,000	25,000	
6211-445	SERVICE TREE PROGRAM	4,202	7,000	7,000	7,000	
6211-446	KEEP LUCAS BEAUTIFUL	2,179	5,000	5,000	5,000	See Detail Listing
6211-447	COUNTRY CHRISTMAS	13,846	15,000	15,000	15,000	
6211-448	PARK EVENTS	16,080	5,000	5,000	5,000	See Detail Listing
6211-449	LUCAS FARMERS MARKET	-	8,500	8,500	8,500	See Detail Listing
6211-450	LUCAS CAR SHOW	-	5,000	5,000	5,000	See Detail Listing
<b>TOTAL SPECIAL EVENTS</b>		<b>63,530</b>	<b>70,500</b>	<b>70,500</b>	<b>70,500</b>	
<b><u>NON-CAPITAL OUTLAY</u></b>						
6211-417	PARK IMPROVEMENTS	29,100	30,000	30,000	40,000	
<b>TOTAL NON- CAPITAL OUTLAY</b>		<b>29,100</b>	<b>30,000</b>	<b>30,000</b>	<b>40,000</b>	
<b><u>CAPITAL OUTLAY</u></b>						
8211-417	PARK IMPROVEMENTS	31,858	126,000	126,000	-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>31,858</b>	<b>126,000</b>	<b>126,000</b>	<b>-</b>	
<b>TOTAL PARKS</b>		<b>210,687</b>	<b>348,000</b>	<b>348,000</b>	<b>237,500</b>	

11 - GENERAL FUND DEVELOPMENT SERVICES DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	
<b>PERSONNEL SERVICES</b>						
6212-101	SALARIES - EXEMPT	66,701	66,711	103,758	138,548	Devl. Serv. Director Split 50/50 with Water Fund/Incl Dev. Coordinator Pos
6212-102	SALARIES - NON-EXEMPT	219,493	248,860	261,569	269,401	
6212-111	OVERTIME	10,663	11,200	11,200	11,200	
6212-112	WORKERS' COMPENSATION	2,158	2,200	2,425	2,612	
6212-113	LONGEVITY PAY	2,010	1,898	1,922	2,068	
6212-122	TMRS	36,831	40,947	47,122	55,015	Rate increase from 12.41% to 13.34%
6212-123	GROUP INSURANCE	46,527	58,860	65,400	71,940	
6212-127	MEDICARE	4,190	4,738	5,459	6,078	
6212-129	LT DISABILITY	579	947	1,045	1,224	
<b>TOTAL PERSONNEL SERVICES</b>		<b>389,153</b>	<b>436,361</b>	<b>499,900</b>	<b>558,086</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6212-201	OFFICE SUPPLIES	4,098	5,500	5,500	5,775	
6212-203	SUBSCRIPTIONS	-	350	350	370	
6212-204	FOOD/BEVERAGE	357	600	600	630	
6212-205	LOGO/UNIFORM ALLOWANCE	2,141	2,700	2,700	2,850	
6212-206	FUEL & LUBRICANTS	8,158	12,000	12,000	12,600	
6212-210	COMPUTER SUPPLIES		500	500	\$525	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>14,754</b>	<b>21,650</b>	<b>21,650</b>	<b>22,750</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6212-232	VEHICLE MAINTENANCE	5,318	7,300	7,300	8,300	See Detail Listing
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>5,318</b>	<b>7,300</b>	<b>7,300</b>	<b>8,300</b>	
<b>PURCHASED SERVICES:</b>						
6212-305	SOFTWARE SUPPORT/MAINT.	6,133	13,155	13,155	13,822	\$11.5K Insite online/\$2.3K Incode
6212-307	TRAINING & TRAVEL	2,310	13,226	9,726	14,428	See Travel & Training Plan
6212-309	PROFESSIONAL SERVICES	9,580	18,000	18,000	20,500	See Detail Listing
6212-323	CELL PHONE	3,953	6,400	6,400	6,400	
<b>TOTAL PURCHASED SERVICES</b>		<b>21,975</b>	<b>50,781</b>	<b>47,281</b>	<b>55,150</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6212-443	DUES/LICENSES	547	3,069	3,069	3,545	See Detail Listing
6212-451	SOFTWARE, BOOKS & CD'S	3,700	2,600	2,600	2,730	\$1.6K see comprehensive IT schedule \$1.13K - Code Books
6212-452	STORM WATER EXPENSE	7,218	9,000	9,000	9,450	Includes \$6.95K supplies/eqp for Two cleanup events/\$2.5K Education Exp
<b>TOTAL GENERAL &amp; ADMINISTRATION SERVICES</b>		<b>11,465</b>	<b>14,669</b>	<b>14,669</b>	<b>15,725</b>	
<b>CAPITAL OUTLAY</b>						
8212-451	COMPUTER SOFTWARE			-	-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL DEVELOPMENT SERVICES</b>		<b>442,665</b>	<b>530,761</b>	<b>590,800</b>	<b>660,011</b>	

11 - GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6300-101	SALARIES - EXEMPT	370,659	370,663	395,932	408,658	
6300-102	SALARIES - NON EXEMPT FF/EMS	1,215,071	1,225,317	1,307,886	1,345,251	
6300-103	SAL - NON EXEMPT TEMP	3,495	3,600	3,600	3,600	Emerg. Mgt. Intern
6300-106	CERTIFICATION FEES	5,640	12,600	12,600	16,560	See Detail Listing
6300-111	SALARIES - OVERTIME	222,096	227,932	227,932	280,245	See Detail Listing
6300-112	WORKERS' COMPENSATION	58,459	65,872	70,124	73,228	
6300-113	LONGEVITY PAY	3,936	5,572	5,572	5,744	
6300-122	TMRS	223,904	232,548	245,931	269,240	Rate increase from 12.41% to 13.34%
6300-123	GROUP INSURANCE	222,626	248,520	248,520	248,520	
6300-127	MEDICARE	26,178	27,203	28,767	29,788	
6300-128	OTHER RETIREMENT	6,339	13,000	297,802		LOSAP Liquidation
6300-129	LT DISABILITY	3,108	4,788	4,788	5,262	
6300-133	TELEPHONE ALLOWANCE	600	600	600	600	
<b>TOTAL PERSONNEL SERVICES</b>		<b>2,362,109</b>	<b>2,438,215</b>	<b>2,850,054</b>	<b>2,686,696</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6300-201	OFFICE SUPPLIES	1,663	2,100	2,100	2,100	
6300-202	POSTAGE	407	375	375	375	
6300-204	FOOD/BEVERAGE	5,620	5,950	5,950	6,210	See Detail Listing
6300-205	LOGO/UNIFORM ALLOWANCE	32,854	23,200	23,200	24,680	See Detail Listing
6300-206	FUEL & LUBRICANTS	26,839	36,180	36,180	36,180	See Detail Listing
6300-207	FUEL - PROPANE/(natural gas)	1,535	2,100	2,100	2,250	
6300-208	MINOR APPARATUS	9,533	14,120	16,204	16,005	See Detail Listing
6300-209	PROTECTIVE CLOTHING	36,837	27,550	27,550	24,025	See Detail Listing
6300-210	COMPUTER SUPPLIES	1,299	1,900	1,900	1,900	See Detail Listing
6300-211	MEDICAL & SURGICAL SUPPL	36,773	38,765	42,045	41,866	See Detail Listing
6300-214	SUPPLIES - FD	9,076	9,320	9,320	5,795	See Detail Listing
6300-215	DISPOSABLE MATERIALS	15,157	15,450	15,450	19,250	See Detail Listing
6300-227	PREVENTION ACTIVITIES	6,009	5,575	5,575	5,575	See Detail Listing
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>183,603</b>	<b>182,585</b>	<b>187,949</b>	<b>186,211</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6300-231	FACILITY MAINTENANCE	25,373	43,190	43,190	33,790	See Detail Listing
6300-232	VEHICLE MAINTENANCE	143,738	82,390	95,035	101,890	See Detail Listing
6300-233	EQUIPMENT MAINT	15,696	15,570	15,570	16,215	See Detail Listing
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>184,807</b>	<b>141,150</b>	<b>153,795</b>	<b>151,895</b>	
<b>PURCHASED SERVICES</b>						
6300-302	FIRE DEPT RUN REIMBURS.	16,970	26,000	26,000	10,989	See Detail Listing
6300-302.1	LISD GAME COVERAGE	300	800	800	800	See Detail Listing
6300-303	TELEPHONE	5,160	5,610	5,610	6,171	
6300-304	INTERNET	6,600	6,930	6,930	7,623	
6300-307	TRAINING & TRAVEL	43,206	54,595	54,595	62,724	See Detail Listing
6300-309	PROFESSIONAL SERVICES	110,200	144,825	159,825	174,356	See Detail Listing
6300-310	SCBA	12,745	12,500	12,500	11,100	See Detail Listing
6300-313	MAINTENANCE AGREEMENTS	17,186	18,820	18,820	20,360	See Detail Listing
6300-316	911 DISPATCH	90,449	92,111	92,111	95,889	Wylie Dispatch
6300-323	CELL PHONE	10,427	11,100	11,100	11,100	See Detail Listing
6300-325	LIABILITY INSURANCE	22,890	30,388	31,485	35,263	
6300-331	UTILITIES, ELECTRIC	25,627	27,000	27,000	30,000	
6300-333	UTILITIES, WATER	5,324	4,750	4,750	9,600	
6300-337	PAGER SERVICE	750	800	800	800	Active 911 Notification System
6300-346	EQUIPMENT RENTAL	506	550	550	550	
<b>TOTAL PURCHASED SERVICES</b>		<b>368,339</b>	<b>436,779</b>	<b>452,876</b>	<b>477,325</b>	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6300-441	APPRECIATION/AWARDS	3,544	5,375	5,375	5,375	See Detail Listing
6300-443	DUES/LICENSES	3,961	6,695	6,695	6,785	See Detail Listing
6300-445	CHILD SAFETY	-	-	-	-	
6300-447	EMERGENCY MANAGEMENT SERV	9,909	9,689	9,689	9,689	See Detail Listing
6300-448	REHAB TRAINING & EQUIPMENT	419	950	950	950	See Detail Listing
6300-451	SOFTWARE, BOOKS & CD'S	3,498	3,850	3,850	3,870	See Detail Listing
<b>TOTAL GENERAL &amp; ADMINISTRATIVE SERVICES</b>		<b>21,330</b>	<b>26,559</b>	<b>26,559</b>	<b>26,669</b>	
<b>NON-CAPITALIZED EXPENSE</b>						
6300-411	FURNITURE & FIXTURES	-	-	-	10,020	See Detail Listing
6300-420	EQUIPMENT	5,830	6,900	6,900	4,900	See Detail Listing
6300-452	HARDWARE & TELECOM	13,356	15,050	15,050	17,450	See Detail Listing
<b>TOTAL NON-CAPITALIZED EXPENSE</b>		<b>19,186</b>	<b>21,950</b>	<b>21,950</b>	<b>32,370</b>	
<b>CAPITAL OUTLAY</b>						
8300-200	BUILDING IMPROVEMENTS	-	-	-	616,678	Storage Building
8300-420	EQUIPMENT	124,565	293,846	293,846	33,800	See Detail Listing
8300-421	VEHICLES	30,016	1,147,254	1,647,254	140,000	See Detail Listing
8300-452	HARDWARE & TELECOM	30,402	30,000	30,000	32,100	See Comprehensive IT Schedule
<b>TOTAL CAPITAL OUTLAY</b>		<b>184,983</b>	<b>1,471,100</b>	<b>1,971,100</b>	<b>822,578</b>	
<b>TOTAL FIRE</b>		<b>3,324,356</b>	<b>4,718,338</b>	<b>5,664,283</b>	<b>4,383,744</b>	



11 -GENERAL FUND GENERAL ADMINISTRATION - NON-DEPT. DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6999-110	PERFORMANCE/INCENTIVE	-	150,272	-	102,000	Three percent
<b>TOTAL PERSONNEL SERVICES</b>		<b>-</b>	<b>150,272</b>	<b>-</b>	<b>102,000</b>	
<b>MAINT &amp; SUPPLIES</b>						
6999-214	CLEANING SUPPLIES	1,500	1,500	1,500	1,500	
6999-231	FACILITY MAINT	24,669	31,800	31,800	33,000	Includes \$300 Security Monitoring See Comprehensive IT Schedule
<b>TOTAL MAINT &amp; SUPPLIES</b>		<b>26,169</b>	<b>33,300</b>	<b>33,300</b>	<b>34,500</b>	
<b>PURCHASED SERVICES</b>						
6999-303	TELEPHONE	12,000	12,870	12,870	14,157	
6999-305	IT SUPPORT/MAINT	74,696	76,679	76,679	79,299	See Comprehensive IT Schedule
6999-306	SOFTWARE MAINTENANCE	20,400	12,826	12,826	10,670	See Comprehensive IT Schedule
6999-308	CLEANING & PEST CONTROL	23,652	27,400	27,400	29,400	\$27K Cleaning \$2.4K Pest Control
6999-309	PROFESSIONAL SERVICES	4,521	4,246	4,246	4,246	See Comprehensive IT Schedule
6999-310	LEGAL SERVICES	122,584	200,000	200,000	200,000	Legislative Changes & Ordinance Revision
6999-323	STREAKER RESTORATION	-	50,000	50,000	-	
6999-326	LAW ENFORCEMENT	226,053	1,050,963	1,050,963	700,000	See Detail Listing
6999-331	ELECTRICITY	8,108	8,400	8,400	9,500	
6999-333	WATER	905	1,200	1,200	1,200	
6999-336	ANIMAL CONTROL	34,000	35,000	35,000	36,000	
<b>TOTAL PURCHASED SERVICES</b>		<b>526,918</b>	<b>1,479,584</b>	<b>1,479,584</b>	<b>1,084,472</b>	
<b>NON-CAPITAL EXPENSE</b>						
6999-411	FURNITURE	-	-	-	-	
6999-451	SOFTWARE	21,153	32,467	32,467	39,995	See Comprehensive IT Schedule
6999-452	HARDWARE, TELECOM	21,843	10,500	10,500	11,200	See Comprehensive IT Schedule
<b>TOTAL NON-CAPITALIZED EXPENSE</b>		<b>42,995</b>	<b>42,967</b>	<b>42,967</b>	<b>51,195</b>	
<b>CAPITAL OUTLAY</b>						
8999-200	BUILDING IMPROVEMENTS	250,158	138,719	138,719	-	
8999-420	EQUIPMENT	41,172	-	-	-	
8999-451	SOFTWARE	-	-	-	-	
8999-452	HARDWARE, TELECOM	-	-	-	-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>291,330</b>	<b>138,719</b>	<b>138,719</b>	<b>-</b>	
<b>TOTAL NON-DEPARTMENTAL</b>		<b>887,412</b>	<b>1,844,842</b>	<b>1,694,570</b>	<b>1,272,167</b>	

21 - CAPITAL IMPROVEMENTS

	2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<b>REVENUES</b>					
<b><u>FEES &amp; SERVICE CHARGES</u></b>					
4404 INTERGOV/3RD PARTY REV		-		-	
<b>TOTAL FEES &amp; SERVICE CHARGES</b>	-	-	-	-	
<b><u>MISCELLANEOUS REVENUE</u></b>					
4911 INTEREST INCOME	339,422	180,000	330,000	330,000	
4914 INSURANCE PROCEEDS	-	-	-		
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>339,422</b>	<b>180,000</b>	<b>330,000</b>	<b>330,000</b>	
<b>***TOTAL OPERATING REVENUE***</b>	<b>339,422</b>	<b>180,000</b>	<b>330,000</b>	<b>330,000</b>	
<b><u>OTHER FINANCIAL SOURCES (USES)</u></b>					
4800 BOND PROCEEDS					
4810 BOND ISSUE PREMIUM					
4996 TRANSFER IN FROM GF RESTRICTED RESERVES					
<b>TOTAL OTHER FIN. SOURCES (USES)</b>	-	-	-	-	

**21 - CAPITAL IMPROVEMENTS**  
**PUBLIC WORKS**  
**DEPARTMENTAL EXPENDITURES**

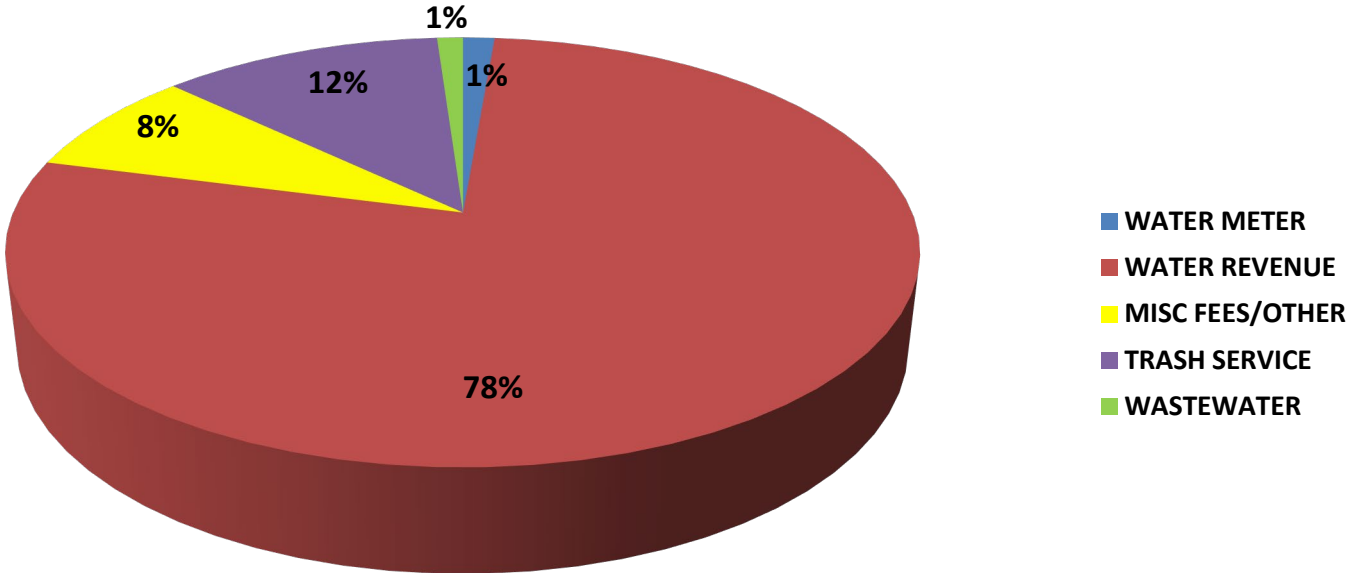
	<b>2022-2023 FISCAL YEAR ACTUAL</b>	<b>2023-2024 ORIGINAL BUDGET</b>	<b>2023-2024 AMENDED BUDGET</b>	<b>2024-2025 FISCAL YEAR BUDGET</b>	<b>DESCRIPTION</b>
<b>CAPITAL OUTLAY</b>					
7900-298					BOND ISSUE COSTS
8210-490-125	195,700	-	5,145,616		ELEVATED WATER TOWER
8210-490-129	1,288,143	-			BAIT SHOP WATERLINE RELOCATION
8210-490-131	-		128,900		OSAGE LANE LIFT STATION (HUNT)
8210-490-132			41,450		8 INCH FORCE MAIN RELOCATION (DESIGN)
8210-491-134	13,090	-			STISON RD / MUDDY CREEK BRIDGE
8210-491-136	38,220	-	2,655,550		WEST LUCAS RD PROJECT
8210-491-300		-	306,489		BLONDY JHUNE RD ALIGNMENT
8210-491-400			304,295		LOGAN FORD/WELBORN RD IMPROV
8211-501	-	-	358,012		TRINITY TRAIL CONNECT PHASE 1
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,535,153</b>	<b>-</b>	<b>8,940,312</b>	<b>-</b>	
<b>TOTAL PUBLIC WORKS</b>	<b>1,535,153</b>	<b>0</b>	<b>8,940,312</b>	<b>0</b>	

**\*\*NOTE:**

Ongoing Capital Project Budget Balances from FY 2023-2024 will be brought to Council for reallocation after the completion of the FY 2023-2024 audit to properly reflect outstanding budget balances to carry forward for FY 2024-2025.

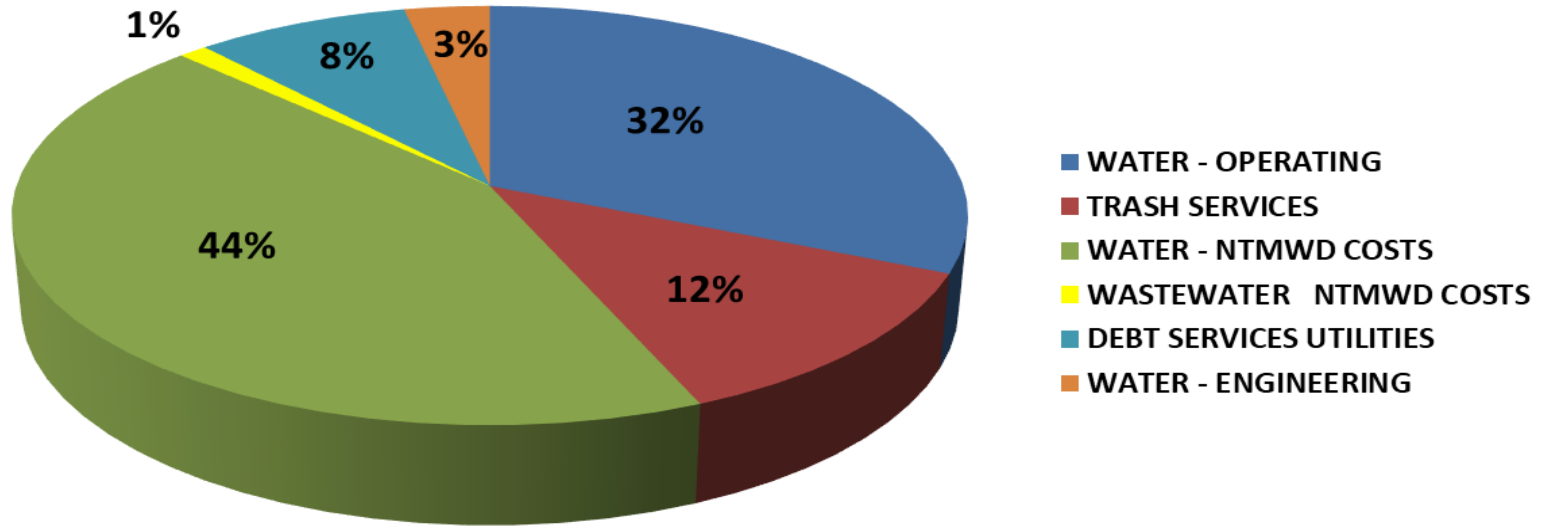
# Water Fund Revenue FY 24/25

Total \$7,505,580



# Water Fund Expenditures FY 24/25

Total \$6,754,114



51 - WATER UTILITIES FUND

REVENUES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<b>FEES &amp; SERVICE CHARGES</b>						
4461	WATER REVENUE	6,328,382	5,438,244	5,438,244	5,833,980	
4462	WATER TAPS & BORES		3,000	3,000	14,000	
4463	PENALTY & INTEREST	42,545	35,000	35,000	35,000	
4467	WATER METER	132,300	100,000	100,000	100,000	
4468	WATER METER REPAIRS	4,865	6,000	6,000	6,000	
4469	WASTEWATER FEES	97,226	80,500	80,500	82,000	
4470	REREAD/CHARTING	50	100	100	100	
4478	TRASH SERVICE	889,047	882,000	882,000	890,000	
4497	FH METER RENTAL INC	6,400	4,500	4,500	4,500	
<b>TOTAL FEES &amp; SERVICE CHARGES</b>		<b>7,500,815</b>	<b>6,549,344</b>	<b>6,549,344</b>	<b>6,965,580</b>	
<b>OTHER FINANCIAL SOURCES - ARPA FUNDING</b>						
4987	AMERIC RECOVERY PLAN ACT			2,123,502		FY 23-24 ARPA Funding Recognition
		-	-	<b>2,123,502</b>	-	
<b>MISCELLANEOUS REVENUE</b>						
4911	INTEREST INCOME	486,369	300,000	540,000	540,000	
4912	RETURN CHECK CHARGE	600	-	-	-	
4913	NTMWD REFUND	-	-	-	-	
4915	MISC REV -SALES TAX DISC	313	-	-	-	
4995	REIMBURSEMENTS	-	-	-	-	
4996	WF RESERVE FUNDING (USE OF)	-	-	53,157	-	FY 22-23 Carryover Restrict Reserves
4997	MISCELLANEOUS	2,600	-	-	-	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>489,882</b>	<b>300,000</b>	<b>593,157</b>	<b>540,000</b>	
<b>***TOTAL REV &amp; OTHER FINANCIAL SOURCES***</b>		<b>7,990,697</b>	<b>6,849,344</b>	<b>9,266,003</b>	<b>7,505,580</b>	

51 - WATER FUND- Public Works

		2022-2023	2023-2024	2023-2024	2024-2025	
		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6400-101	SALARIES - EXEMPT	223,461	284,431	313,895	310,087	City Manager, Finance Director, Development Services Director, and Assistant City Manager Split 50/50 with General Fund
6400-102	SALARIES - NON-EXEMPT	313,436	318,479	339,124	349,181	
6400-106	CERTIFICATION FEES	7,880	6,300	9,180	9,180	
6400-110	PERFORMANCE/INCENTIVE PAY	-	34,608	-	22,922	Three Percent
6400-111	OVERTIME	43,749	51,726	51,726	51,726	
6400-112	WORKERS' COMPENSATION	10,497	11,744	11,744	12,676	
6400-113	LONGEVITY PAY	3,150	3,856	3,856	3,118	
6400-122	TMRS	73,161	83,282	89,560	95,052	Rate increase from 12.41% to 13.34%
6400-123	GROUP INSURANCE	89,532	104,640	104,640	91,560	
6400-127	MEDICARE	8,492	9,580	10,314	10,443	
6400-129	LT DISABILITY	1,103	1,811	1,811	1,985	
6400-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
<b>TOTAL PERSONNEL SERVICES</b>		<b>776,860</b>	<b>912,857</b>	<b>938,250</b>	<b>960,330</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6400-201	OFFICE SUPPLIES	275	800	800	840	
6400-202	POSTAGE	866	2,000	2,000	2,100	
6400-204	FOOD/BEVERAGE	837	1,000	1,000	1,050	
6400-206	FUEL & LUBRICANTS	16,150	35,000	35,000	36,750	Increase in Fuel Costs
6400-207	FUEL - PROPANE/(NATURALGAS)	2,617	14,000	14,000	14,700	
6400-208	MINOR APPARATUS	1,177	3,500	3,500	3,500	
6400-209	PROTEC CLOTHING/UNIFORMS	7,149	9,375	9,375	9,925	See Detail Listing
6400-210	COMPUTER SUPPLIES	-	450	450	473	
6400-211	MEDICAL SUPPLIES	-	250	250	265	
6400-212	CHEMICALS	5,223	7,500	7,500	10,000	Water Testing Materials
6400-223	SAND/DIRT	-	3,000	3,000	3,000	
6400-224	ASPHALT/FLEXBASE/CONCRETE	-	6,500	6,500	6,500	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>34,295</b>	<b>83,375</b>	<b>83,375</b>	<b>89,103</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6400-230	REPAIRS & MAINT. - EQUIP.	-	2,500	2,500	2,500	
6400-231	FACILITY MAINTENANCE	3,469	12,000	12,000	7,500	See Detail Listing
6400-232	VEHICLE/EQP MAINT.	7,908	8,200	8,200	8,600	See Detail Listing
6400-233	REPAIR & MAINT WTR FACILITIES	225,822	315,000	368,157	370,000	See Detail Listing - Includes \$120K for Valve & Hydrant Maint.
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>237,200</b>	<b>337,700</b>	<b>390,857</b>	<b>388,600</b>	
<b>PURCHASED SERVICES:</b>						
6400-237	TRASH SERVICES	774,303	807,300	807,300	816,000	
6400-302	AUDITING & ACCOUNTING	12,384	16,000	20,000	21,000	Split 50/50 with General Fund
6400-303	TELEPHONE	7,200	7,590	7,590	8,349	
6400-304	UB PROCESSING	30,872	30,000	30,000	33,000	
6400-305	SOFTWARE SUPPORT/MAINT	24,919	32,500	32,500	34,125	
6400-306	METER SOFTWARE/HARDWARE MAINT	8,824	9,800	9,800	12,000	Neptune Software and Hardware Maint.
6400-307	TRAINING & TRAVEL	3,096	8,378	18,378	10,198	See Travel & Training Plan
6400-309	PROFESSIONAL SERVICES	48,767	59,800	94,800	66,000	See Detail Listing
6400-310	LEGAL SERVICES	6,995	5,000	5,000	5,000	
6400-313	MAINTENANCE AGREEMENTS	5,659	6,660	6,660	6,816	Konica Copier (Split 50/50 general fund)
6400-315	WATER - NTMWD	2,422,301	2,747,150	2,663,520	2,944,630	Est. 6% increase/\$3.95 per 1,000 gallons
6400-316	WASTEWATER NTMWD	54,433	60,110	65,410	75,789	Est Regional WW system 11% increase/Upper East Fork Inter East Fork Interceptor System Increase 8%
6400-323	CELL PHONE	7,221	8,700	8,700	8,700	
6400-325	LIABILITY INSURANCE	22,890	30,388	31,485	35,263	Increase in rates & coverage
6400-331	ELECTRICITY	88,330	75,000	75,000	95,000	
6400-346	EQUIPMENT RENTAL	-	4,000	4,000	4,000	
<b>TOTAL PURCHASED SERVICES</b>		<b>3,518,193</b>	<b>3,908,376</b>	<b>3,880,143</b>	<b>4,175,870</b>	
<b>GENERAL &amp; ADMIN SERVICES/TRANSFERS</b>						
6400-443	DUES/LICENSES	-	333	333	333	Three water license renewals
6400-999	PILOT TRANSFER OUT	380,975	331,755	331,755	353,549	
<b>TOTAL GENERAL &amp; ADMIN SERVICES/TRANSFERS</b>		<b>380,975</b>	<b>332,088</b>	<b>332,088</b>	<b>353,882</b>	
<b>NON-CAPITAL EXPENSE</b>						
6400-411	FURNITURE	-	-	-	-	
6400-451	SOFTWARE	2,675	2,863	2,863	3,000	See Comprehensive IT Schedule
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>2,675</b>	<b>2,863</b>	<b>2,863</b>	<b>3,000</b>	
<b>TOTAL WATER UTILITIES PUBLIC WORKS</b>		<b>4,950,199</b>	<b>5,577,259</b>	<b>5,627,576</b>	<b>5,970,785</b>	

51 - WATER FUND- Engineering

		2022-2023	2023-2024	2023-2024	2024-2025	
DEPARTMENTAL EXPENDITURES		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	DESCRIPTION
		ACTUAL	BUDGET	BUDGET	BUDGET	
<b>PERSONNEL SERVICES</b>						
6409-101	SALARIES - EXEMPT	98,849	98,862	125,901	106,364	Public Works Director & CIP Manager positions Split 50/50 with General Fund
6409-112	WORKERS' COMPENSATION	285	303	303	325	
6409-113	LONGEVITY PAY	66	122	122	170	
6409-122	TMRS	12,207	12,426	13,181	14,000	Rate increase from 12.41% to 13.34%
6409-123	GROUP INSURANCE	11,769	13,080	13,080	13,080	
6409-127	MEDICARE	1,437	1,434	1,826	1,542	
6409-129	LT DISABILITY	192	297	297	319	
6409-133	TELEPHONE ALLOWANCE	200	300	300	-	
<b>TOTAL PERSONNEL SERVICES</b>		<b>125,005</b>	<b>126,824</b>	<b>155,010</b>	<b>135,800</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6409-201	OFFICE SUPPLIES	1,000	1,000	1,000	1,050	
6409-204	FOOD/BEVERAGE	12	500	500	525	
6409-208	MINOR APPARATUS	500	500	500	525	
6409-209	PROTEC CLOTHING/UNIFORMS	288	1,485	1,485	1,595	See Detail Listing
6409-210	COMPUTER SUPPLIES	87	500	500	525	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>1,887</b>	<b>3,985</b>	<b>3,985</b>	<b>4,220</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6409-232	VEHICLE MAINTENANCE	-	500	500	525	See Detail Listing
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>-</b>	<b>500</b>	<b>500</b>	<b>525</b>	
<b>PURCHASED SERVICES:</b>						
6409-305	SOFTWARE SUPPORT & MAINT	-	1,050	1,050	1,650	See Detail Listing
6409-307	TRAINING & TRAVEL	1,197	2,300	2,300	2,300	See Travel & Training Plan
6409-309	PROFESSIONAL SERVICES	73,690	72,000	72,000	77,000	See Detail Listing
6409-323	CELL PHONE	482	900	900	1,000	
<b>TOTAL PURCHASED SERVICES</b>		<b>75,369</b>	<b>76,250</b>	<b>76,250</b>	<b>81,950</b>	
<b>GENERAL &amp; ADMIN SERVICES/TRANSFERS</b>						
6409-443	DUES/LICENSES	802	1,135	1,135	1,135	See Detail Listing
<b>TOTAL GENERAL &amp; ADMIN SERVICES/TRANSFI</b>		<b>802</b>	<b>1,135</b>	<b>1,135</b>	<b>1,135</b>	
<b>TOTAL WATER UTILITIES ENG.</b>		<b>203,063</b>	<b>208,694</b>	<b>236,880</b>	<b>223,630</b>	



51 - WATER FUND- Debt Service

DEPARTMENTAL EXPENDITURES	2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<b>DEBT SERVICE</b>					
7900-214	2007 CERT OF OBLIG-PRINCIPAL	125,000	125,000	125,000	125,000
7900-215	2007 CERT OF OBLIG-INTEREST	23,906	18,594	18,594	13,281
7900-222	2017 CERT OF OBLIG-PRINCIPAL	125,000	130,000	130,000	135,000
7900-223	2017 CERT OF OBLIG-INTEREST	68,475	64,650	64,650	60,675
7900-224	2019 CERT OF OBLIG-PRINCIPAL	55,000	55,000	55,000	60,000
7900-225	2019 CERT OF OBLIG-INTEREST	38,668	35,918	35,918	33,043
7900-226	2020 CERT OF OBLIG-PRINCIPAL	105,000	105,000	105,000	110,000
7900-227	2020 CERT OF OBLIG-INTEREST	28,500	25,350	25,350	22,100
7900-298	BOND ISSUE COSTS	600	600	600	600
<b>TOTAL DEBT SERVICE</b>		<b>570,149</b>	<b>560,112</b>	<b>560,112</b>	<b>559,699</b>
<b>TOTAL DEBT SERVICE WATER</b>		<b>570,149</b>	<b>560,112</b>	<b>560,112</b>	<b>559,699</b>

59 - DEBT SERVICES FUND

DEPARTMENTAL EXPENDITURES	2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<b>REVENUES</b>					
<b>PROPERTY TAXES</b>					
4011 PROPERTY TAXES	1,339,606	1,355,483	1,477,634	1,152,879	
4012 PROPERTY TAXES-DELINQUENT	12,816	-	17,296	10,376	
4015 PROPERTY TAXES-P&I	4,002	-	1,654		
4911 INTEREST INCOME	57,430	-	73,000		
<b>TOTAL PROPERTY TAXES</b>	<b>1,413,854</b>	<b>1,355,483</b>	<b>1,569,584</b>	<b>1,163,255</b>	
4996 RESERVE FUNDING (USE OF)	-			190,753	FY 23-24 Excess Tax Collections
<b>TOTAL REVENUES</b>	<b>1,413,854</b>	<b>1,355,483</b>	<b>1,569,584</b>	<b>1,354,008</b>	

**EXPENDITURES**

**DEBT SERVICE**

7900-214 2007 CERT OF OBLIG-PRINCIPAL	100,000	100,000	100,000	100,000	
7900-215 2007 CERT OF OBLIG-INTEREST	19,125	14,875	14,875	10,625	
7900-220 2015 CERT OF OBLIG-PRINCIPAL	130,000	130,000	130,000	135,000	
7900-221 2015 CERT OF OBLIG-INTEREST	32,400	28,500	28,500	24,525	
7900-222 2017 CERT OF OBLIG-PRINCIPAL	250,000	260,000	260,000	265,000	
7900-223 2017 CERT OF OBLIG-INTEREST	137,100	129,450	129,450	121,575	
7900-224 2019 CERT OF OBLIG-PRINCIPAL	285,000	300,000	300,000	315,000	
7900-225 2019 CERT OF OBLIG-INTEREST	208,283	193,658	193,658	178,283	
7900-226 2020 GO REFUNDING-PRINCIPAL	155,000	160,000	160,000	170,000	
7900-227 2020 GO REFUNDING-INTEREST	42,700	38,000	38,000	33,000	
7900-298 BOND ISSUE COSTS	1,000	1,000	1,000	1,000	
<b>TOTAL DEBT SERVICE</b>	<b>1,360,608</b>	<b>1,355,483</b>	<b>1,355,483</b>	<b>1,354,008</b>	

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

City of Lucas

972-727-8999

Taxing Unit Name

Phone (area code and number)

665 Country Club Road, Lucas, TX 75002

https://lucastexas.us

Taxing Unit's 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 Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<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>	\$ 2,209,526,511
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>	\$ 319,152,581
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,890,373,930
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.256758 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	<b>A. Original prior year ARB values:</b> ..... \$ 18,103,387	
	<b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 16,175,000	
	<b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 1,928,387
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	<b>A. Prior year ARB certified value:</b> ..... \$ 10,377,834	
	<b>B. Prior year disputed value:</b> ..... - \$ 303,033	
	<b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 10,074,801
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 12,003,188

<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.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,902,377,118
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 41,784</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 5,748,036</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 5,789,820
11.	<p><b>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.</b> 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><b>A. Prior year market value:</b> ..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 5,789,820
13.	<b>Prior year captured value of property in a TIF.</b> 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.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,896,587,298
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,869,639
16.	<b>Taxes refunded for years preceding the prior tax year.</b> 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>	\$ 22,849
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 4,892,488
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 2,422,832,526</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> 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><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 2,422,832,526

<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.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><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> ..... \$ <u>73,948,132</u></p> <p><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> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$ <u>73,948,132</u></span></p>	
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 home- steads 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>	\$ <u>371,510,622</u>
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>2,125,270,036</u>
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>	\$ <u>0</u>
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>	\$ <u>78,646,108</u>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ <u>78,646,108</u>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>2,046,623,928</u>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.239051</u> /\$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>	\$ _____ /\$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.	\$ <u>0.185402</u> /\$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> .	\$ <u>1,902,377,118</u>

<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.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 3,527,045
31.	<p><b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year..... + \$ 16,184</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 16,184</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 3,543,229
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,046,623,928
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.173125 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><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</p> <p><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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><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</p> <p><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</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p><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.</p> <p><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</p> <p><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</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.173125 /\$100
40.	<p><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&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> 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 . . . . . \$ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ 0.000000 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.173125 /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.179184 /\$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.	<p><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</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p><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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. 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></p> <p>Enter debt amount ..... \$ 1,354,008</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 1,354,008</p>	\$ 1,354,008
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 190,753
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 1,163,255
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 104.14 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 103.69 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 100.90 %</p> <p><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></p>	100.90 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 1,152,879
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,125,270,036
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.054246 /\$100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.233430 /\$100
D49.	<p><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.</p>	\$ 0.000000 /\$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.	\$ 0.000000 /\$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>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 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> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> 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> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,125,270,036
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$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> .	\$ 0.239051 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.239051 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</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> .	\$ 0.233430 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.233430 /\$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>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,125,270,036
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

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

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

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.233430 /\$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> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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>

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ 0.256758 /\$100 \$ 0.000000 /\$100 \$ 0.256758 /\$100 \$ 0.256758 /\$100 \$ 0.000000 /\$100 \$ 1.898.635.670 \$ 0
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ 0.248823 /\$100 \$ 0.005274 /\$100 \$ 0.243549 /\$100 \$ 0.268016 /\$100 \$ -0.024467 /\$100 \$ 1.652.243.743 \$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 65) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2021 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ 0.293671 /\$100 \$ 0.000000 /\$100 \$ 0.293671 /\$100 \$ 0.288397 /\$100 \$ 0.005274 /\$100 \$ 1.402.492.888 \$ 73.967
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 73,967 /\$100
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.003480 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ 0.236910 /\$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.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.173125
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,125,270,036
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.023526 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.054246 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.250897 /\$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>48</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>49</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.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.256758 /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ 0.000000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,896,587,298
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,046,623,928
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.000000 /\$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>46</sup> Tex. Tax Code §26.012(8-a)  
<sup>47</sup> Tex. Tax Code §26.063(a)(1)  
<sup>48</sup> Tex. Tax Code §26.042(b)  
<sup>49</sup> Tex. Tax Code §26.042(f)  
<sup>50</sup> Tex. Tax Code §26.42(c)  
<sup>51</sup> Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.236910</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.239051 /\$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.** ..... \$ 0.236910 /\$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.** ..... \$ 0.250897 /\$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** ➔ Jayna Dean  
 Printed Name of Taxing Unit Representative

**sign here** ➔ Jayna Dean  
 Taxing Unit Representative

7/30/2024  
 Date

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



# City of Lucas

## City Council Agenda Request

### August 15, 2024

Item No. 05

Requester: Finance Director Liz Exum

### Agenda Item Request

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Consider the proposed City of Lucas Property Tax Rate for Fiscal Year 2024-2025:

- A. Discuss tax rate and take record vote for publication in the Allen American Newspaper.
- B. Schedule public hearing for tax rate for Monday August 26, 2024 (Special Meeting), at 3:05 pm, or immediately following the Lucas Fire Control, Prevention and EMS District meeting to be held at 3:00 pm.

### Background Information

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The Finance Department has received the No-New-Revenue, Voter-Approval, and De Minimis tax rate calculations for the 2024-2025 year from the County Tax Assessor. The property tax options have been reviewed by staff and are being presented to the City Council for vote on a proposed tax rate to be published in the Allen American Newspaper for Fiscal Year 2024-2025. The property tax rate options for FY 2024-2025 are as follows:

1. **No-New-Revenue Tax Rate** - \$.239051 (\$.184805 M&O and \$.054246 Debt)

The No-New-Revenue tax rate is the total tax rate needed to raise the same amount of property tax revenue for the City of Lucas from the same properties in both the 2023 tax year and the 2024 tax year.

2. **Voter-Approval Tax Rate** - \$.236910 (\$.182664 M&O and \$.054246 Debt)

The Voter-Approval tax rate is the sum of the M&O tax rate plus a 3.5 percent increase, unused increment rate, and debt rate.

3. **De Minimis Tax Rate** - \$.250897 (\$.196651 M&O and \$.054246 Debt)

The De Minimis tax rate is the calculation used to give smaller taxing units (with a population of less than 30,000) some flexibility to adopt a tax rate that generates more property tax revenue than the previous year.

The three property tax rate options and the associated tax levy are calculated in the property tax option spreadsheet for City Council consideration. The City Council will need to vote on a property tax rate option which will be published and advertised as the proposed tax rate following tax notice requirements in the Allen American Newspaper. The scheduled date to adopt the tax rate is Monday August 26, 2024 (Special Meeting), at 3:05 pm or immediately following the Lucas, Fire Control, Prevention and EMS District meeting to be held at 3:00 pm.



# City of Lucas City Council Agenda Request August 15, 2024

The City of Lucas history of property tax rates are as follows:

Fiscal Year	M&O	I&S	Total
FY 2023-2024	.185402	.071356	.256758
FY 2022-2023	.195821	.072195	.268016
FY 2021-2022	.185743	.102654	.288397
FY 2020-2021	.190846	.108949	.299795
FY 2019-2020	.184515	.118701	.303216
FY 2018-2019	.202346	.100870	.303216
FY 2017-2018	.198695	.119253	.317948
FY 2016-2017	.230371	.087577	.317948
FY 2015-2016	.215514	.105147	.320661
FY 2014-2015	.233068	.087593	.320661

## Attachments/Supporting Documentation

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1. Property tax options worksheet for FY 2024-2025.
2. No-new-revenue, Voter-approval, De Minimis tax rate calculation from Collin County Tax Assessor-Collector.

## Budget/Financial Impact

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The financial impact to the budget is detailed in the property tax option worksheet.

## Recommendation

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Staff recommends the No New Revenue tax rate of \$.239051.

## Motion

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**There must be a record vote accepting the proposed tax rate for FY 2024-2025.**

I make a motion to **approve/deny** Option # \_\_\_\_\_ to be published in the Allen American Newspaper, a proposed tax rate of \_\_\_\_\_ percent, which is the \_\_\_\_\_ rate for the 2024 tax year.

***Second motion if the proposed rate exceeds the lower of the “no-new-revenue” or “voter approval rate”:***

I make a motion to set the public hearing date regarding the City of Lucas Fiscal Year 2024-2025 tax rate for Monday, August 26, 2024 (Special Meeting), at 3:05 pm or immediately following the Lucas Fire Control, Prevention and EMS District meeting to be held at 3:00 pm.

**City of Lucas**  
**Property Tax Rate Options based on Certified Calculation**  
**Fiscal Year 2024-2025**

	<u>Adjusted Tax Value</u>	<u>Total Tax Rate</u>	<u>Tax Rate Operating</u>	<u>Tax Rate Debt Serv</u>	<u>Total Potential Tax Revenue</u>	<u>Tax Operating</u>	<u>Tax Debt Serv</u>	<u>Tax Levy Incl Freeze</u>	<u>Total Tax Levy</u>
2009 Adjusted Tax Value	\$ 494,414,564	0.374177	0.252040	0.122137	\$ 1,849,986	\$ 1,246,122	603,863	\$ 127,907	\$ 1,977,893
2010 Adjusted Tax Value	\$ 506,955,477	0.374177	0.247231	0.126946	\$ 1,896,911	\$ 1,253,347	643,564	\$ 66,500	\$ 1,963,411
2011 Adjusted Tax Value	\$ 517,875,574	0.374177	0.257723	0.116454	\$ 1,937,771	\$ 1,334,680	603,089	\$ 50,000	\$ 1,987,769
2012 Adjusted Tax Value	\$ 536,714,544	0.374177	0.261218	0.112959	\$ 2,008,262	\$ 1,401,995	606,272	\$ 86,000	\$ 2,094,268
2013 Adjusted Tax Value	\$ 602,991,584	0.355617	0.254006	0.101611	\$ 2,144,333	\$ 1,531,629	612,710	\$ 145,000	\$ 2,289,339
2014 Adjusted Tax Value	\$ 695,041,710	0.320661	0.233068	0.087593	\$ 2,228,730	\$ 1,619,920	608,811	\$ 154,000	\$ 2,382,730
2015 Adjusted Tax Value	\$ 786,263,436	0.320661	0.215514	0.105147	\$ 2,521,239	\$ 1,694,508	826,739	\$ 163,000	\$ 2,684,247
2016 Adjusted Tax Value	\$ 894,009,068	0.317948	0.230371	0.087577	\$ 2,842,486	\$ 2,059,538	782,948	\$ 180,000	\$ 3,022,486
2017 Adjusted Tax Value	\$ 1,003,893,835	0.317948	0.198695	0.119253	\$ 3,191,860	\$ 1,994,687	1,197,172	\$ 180,000	\$ 3,371,859
2018 Adjusted Tax Value	\$ 1,162,269,768	0.303216	0.202346	0.100870	\$ 3,524,188	\$ 2,351,806	1,172,382	\$ 180,000	\$ 3,704,188
2019 Adjusted Tax Value	\$ 1,262,918,750	0.303216	0.184515	0.118701	\$ 3,829,372	\$ 2,330,275	1,499,097	\$ 180,000	\$ 4,009,372
2020 Adjusted Tax Value (Voter-Approval)	\$ 1,291,231,066	0.299795	0.190846	0.108949	\$ 3,871,046	\$ 2,464,263	1,406,783	\$ 180,000	\$ 4,051,046
2021 Adjusted Tax Value (No-new-revenue)	\$ 1,402,492,888	0.288397	0.185743	0.102654	\$ 4,044,747	\$ 2,605,032	1,439,715	\$ 230,000	\$ 4,274,747
2022 Adjusted Tax Value (De-Minimis)	\$ 1,652,243,743	0.268016	0.195821	0.072195	\$ 4,428,278	\$ 3,235,440	1,192,849	\$ 276,000	\$ 4,704,290
2023 Adjusted Tax Value (Voter-Approval)	\$ 1,898,635,670	0.256758	0.185402	0.071356	\$ 4,874,899	\$ 3,520,109	1,354,787	\$ 325,000	\$ 5,199,896

**Property Tax Revenue 2024-2025**

1. No-new-revenue Rate (effective)	\$ 2,125,270,036	0.239051	0.184805	0.054246	\$ 5,080,479	\$ 3,927,605	1,152,875	\$ 325,000	\$ 5,405,480
2. Voter-approval Rate (rollback)	\$ 2,125,270,036	0.236910	0.182664	0.054246	\$ 5,034,977	\$ 3,882,103	1,152,875	\$ 325,000	\$ 5,359,978
3. De minimis rate	\$ 2,125,270,036	0.250897	0.196651	0.054246	\$ 5,332,239	\$ 4,179,365	1,152,875	\$ 325,000	\$ 5,657,240

**Additional Dollars compared to prior year ( 2023 tax year ) :**

<b>No-New-Revenue Rate (1)</b>		<b>Voter Approval Rate (2)</b>		<b>Using De minimis Rate (3)</b>	
New Value	\$ 188,004	New Value	\$ 186,320	New Value	\$ 197,321
Existing Values	\$ 17,580	Existing Val	\$ (26,238)	Existing Values	\$ 260,023
	<u>\$ 205,584</u>		<u>\$ 160,082</u>		<u>\$ 457,344</u>
Debt	\$ 201,912	Debt	\$ 201,912	Debt	\$ 201,912
M&O	\$ 3,672	M&O	\$ (41,830)	M&O	\$ 255,431
Total	<u>\$ 205,584</u>	Total	<u>\$ 160,082</u>	Total	<u>\$ 457,344</u>

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Lucas

972-727-8999

Taxing Unit Name

Phone (area code and number)

665 Country Club Road, Lucas, TX 75002

https://lucastexas.us

Taxing Unit's 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 Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<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>	\$ 2,209,526,511
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>	\$ 319,152,581
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,890,373,930
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.256758 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values:.....	\$ 18,103,387
	B. Prior year values resulting from final court decisions:.....	- \$ 16,175,000
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 1,928,387
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value:.....	\$ 10,377,834
	B. Prior year disputed value:.....	- \$ 303,033
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 10,074,801
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 12,003,188

<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.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,902,377,118
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 41,784</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 5,748,036</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 5,789,820
11.	<p><b>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.</b> 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><b>A. Prior year market value:</b> ..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 5,789,820
13.	<b>Prior year captured value of property in a TIF.</b> 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.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,896,587,298
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,869,639
16.	<b>Taxes refunded for years preceding the prior tax year.</b> 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>	\$ 22,849
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 4,892,488
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 2,422,832,526</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> 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><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 2,422,832,526

<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.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><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> ..... \$ <u>73,948,132</u></p> <p><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> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$ <u>73,948,132</u></span></p>	
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 home- steads 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>	\$ <u>371,510,622</u>
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>2,125,270,036</u>
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>	\$ <u>0</u>
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>	\$ <u>78,646,108</u>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ <u>78,646,108</u>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>2,046,623,928</u>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.239051</u> /\$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>	\$ _____ /\$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.	\$ <u>0.185402</u> /\$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> .	\$ <u>1,902,377,118</u>

<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.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 3,527,045
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> 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 2022. This line applies only to tax years preceding the prior tax year..... + \$ 16,184 <b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 <b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 16,184 <b>E. Add Line 30 to 31D.</b>	\$ 3,543,229
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,046,623,928
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.173125 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ _____ /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 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>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><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</p> <p><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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><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</p> <p><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</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p><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.</p> <p><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</p> <p><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</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.173125 /\$100
40.	<p><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&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> 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 . . . . . \$ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ 0.000000 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.173125 /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.179184 /\$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.	<p><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</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p><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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. 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></p> <p>Enter debt amount ..... \$ 1,354,008</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 1,354,008</p>	\$ 1,354,008
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 190,753
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 1,163,255
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 104.14 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 103.69 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 100.90 %</p> <p><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></p>	100.90 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 1,152,879
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,125,270,036
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.054246 /\$100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.233430 /\$100
D49.	<p><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.</p>	\$ 0.000000 /\$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.	\$ 0.000000 /\$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>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 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> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> 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> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,125,270,036
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$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> .	\$ 0.239051 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.239051 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</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> .	\$ 0.233430 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.233430 /\$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>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,125,270,036
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(i)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.233430 /\$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> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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>

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ 0.256758 /\$100 \$ 0.000000 /\$100 \$ 0.256758 /\$100 \$ 0.256758 /\$100 \$ 0.000000 /\$100 \$ 1.898.635.670 \$ 0
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ 0.248823 /\$100 \$ 0.005274 /\$100 \$ 0.243549 /\$100 \$ 0.268016 /\$100 \$ -0.024467 /\$100 \$ 1.652.243.743 \$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 65) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2021 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ 0.293671 /\$100 \$ 0.000000 /\$100 \$ 0.293671 /\$100 \$ 0.288397 /\$100 \$ 0.005274 /\$100 \$ 1.402.492.888 \$ 73.967
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 73.967 /\$100
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.003480 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ 0.236910 /\$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.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.173125
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,125,270,036
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.023526 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.054246 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.250897 /\$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>48</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>49</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.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.256758 /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ 0.000000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,896,587,298
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,046,623,928
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.000000 /\$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>46</sup> Tex. Tax Code §26.012(8-a)  
<sup>47</sup> Tex. Tax Code §26.063(a)(1)  
<sup>48</sup> Tex. Tax Code §26.042(b)  
<sup>49</sup> Tex. Tax Code §26.042(f)  
<sup>50</sup> Tex. Tax Code §26.42(c)  
<sup>51</sup> Tex. Tax Code §26.42(b)



Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.236910</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.239051 /\$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.** ..... \$ 0.236910 /\$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.** ..... \$ 0.250897 /\$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** ➔ Jayna Dean  
 Printed Name of Taxing Unit Representative

**sign here** ➔ Jayna Dean  
 Taxing Unit Representative

7/30/2024  
 Date

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



# City of Lucas

## City Council Agenda Request

### August 15, 2024

Item No. 06

Requester: Development Services Director Joe Hilbourn

#### **Agenda Item Request**

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Consider authorizing the City Manager to enter into an agreement with JTG Engineering to assist the city with the Reid Branch Letter of Map Revision (LOMAR) in the amount of \$49,500 from account 11-6209-309.

#### **Background Information**

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Starting in 2016 and finishing in 2017, the city replaced two bridges on Blondy Jhune Road and made channel improvements to Reid Branch. Whenever changes are made to a floodway/floodplain the entity causing the alterations is required to file a LOMAR showing changes to the floodway/floodplain.

#### **Attachments/Supporting Documentation**

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1. Agreement for Professional Services

#### **Budget/Financial Impact**

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Use \$49,500 from the current fiscal year professional services account 11-6209-309.

#### **Recommendation**

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Staff recommends entering into an Agreement for Professional Services with JTG Engineering.

#### **Motion**

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I make a motion to approve/deny authorizing the City Manager to enter into an agreement with JTG Engineering to assist the City with the Reid Branch Letter of Map Revision (LOMAR) in the amount of \$49,500 from account 11-6209-309.

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STATE OF TEXAS       §  
                                  §  
COUNTY OF COLLIN   §

**AGREEMENT FOR PROFESSIONAL SERVICES**

This Agreement for Professional Services (“Agreement”) is made by and between the City of Lucas, Texas (“City”) and JTG Engineering, PLLC, a Professional Limited Liability Company (“Professional”) (each a “Party” and collectively the “Parties”), acting by and through their authorized representatives.

**RECITALS:**

**WHEREAS**, the City desires to engage the services of the Professional as an independent contractor, and not as an employee, to provide the services described in Exhibit “A” (the “Scope of Services”) to assist the City with the Reid Branch Letter of Map Revision (the “Project”) on the terms and conditions set forth in this Agreement; and

**WHEREAS**, the Professional desires to render services for the City on the terms and conditions set forth in this Agreement;

**NOW THEREFORE**, in consideration of the mutual covenants set forth herein, and other valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the Parties agree as follows:

**Article I  
Term**

1.1 This Agreement shall commence on the last date of execution hereof (“Effective Date”) and continue until completion of the services, unless sooner terminated as provided herein.

1.2 Either Party may terminate this Agreement by giving thirty (30) days prior written notice to the other Party. In the event of such termination the Professional shall deliver to City all finished and unfinished documents, data, studies, surveys, drawings, maps, models, reports, photographs or other items prepared by the Professional in connection with this Agreement. Professional shall be entitled to compensation for any services completed to the reasonable satisfaction of the City in accordance with this Agreement prior to such termination.

**Article II  
Scope of Service**

2.1 The Professional shall perform the services in connection with the Project as set forth in the Scope of Services. The Professional shall perform the services with: (i) the professional skill and care ordinarily provided by competent architects or engineers, as the case may be, practicing in the same or similar locality and under the same or similar circumstances and professional license; and (ii) as expeditiously as is prudent considering the ordinary professional skill and care of a competent architect or engineer, as the case may be. . If the Professional is not

a licensed engineer or registered architect, the Professional shall perform the services: (i) with the skill and care ordinarily provided by similar consultants practicing in the same or similar locality and under the same circumstances and applicable licenses or certifications; and (ii) as expeditiously as is prudent considering the ordinary skill and care of similar competent consultants.

2.2 The City shall, prior to commencement of services, provide the Professional with the information set forth in the Scope of Services, if any.

2.3 Licenses. Professional represents to City that Professional possesses any and all licenses which may be required by the State of Texas or any other governmental entity having jurisdiction as may be necessary for the performance of Professional's services pursuant to this Agreement.

2.4 Information/Confidentiality. City will furnish to Professional such information with respect to the Project as Professional may reasonably request in order to render Professional's services effectively. Professional will hold in strict confidence all information with respect to the Project which is furnished to Professional by City in confidence and which is not otherwise publicly available and/or not required, as a matter of law or proper business practice, to be disclosed to a third party in connection with the consulting services for the Project.

2.5 Deliverables. All files, documents, data and other information generated under this Agreement, of any nature whatsoever furnished by, or developed by Professional, shall be and remain the property of City.

2.6 Conflict of Interest. Professional agrees to notify City and seek City's approval prior to Professional's retention by any other individuals or entities, which either directly or indirectly may create a conflict of interest in Professional's services under this Agreement. City may deny any such approval for Professional's retention set forth above, in the event City, in City's sole and absolute discretion, should conclude that such retention would have an adverse effect on Professional's services under this Agreement.

### **Article III Schedule of Work**

The Professional agrees to complete the required services in accordance with the Project Schedule outlined in the Scope of Services.

### **Article IV Compensation and Method of Payment**

4.1 Professional will be compensated in accordance with the payment schedule and amounts set forth in the Scope of Services. Unless otherwise provided herein, payment to the Professional shall be monthly based on the Professional's monthly progress report and detailed monthly itemized statement for services that shows the names of the Professional's employees,

agents, contractors performing the services, the time worked, the actual services performed, the rates charges for such service, reimbursable expenses, the total amount of fee earned to date, and the amount due and payable as of the current statement, in a form reasonably acceptable to the City. Monthly statements shall include authorized non-salary expenses with supporting itemized invoices and documentation. The City shall pay such monthly statements within thirty (30) days after receipt and City verification of the services and expenses unless otherwise provided herein.

4.2 Unless otherwise provided in the Scope of Services the Professional shall be responsible for all expenses related to the services provided pursuant to this Agreement including, but not limited to, travel, copying and facsimile charges, telephone, internet and email charges.

4.3 The hourly rates set forth in the Scope of Services, if any, shall remain in effect during the term of this Agreement. Any changes to established hourly rates shall require the prior written consent of the City.

## **Article V Devotion of Time; Personnel; and Equipment**

5.1 The Professional shall devote such time as reasonably necessary for the satisfactory performance of the services under this Agreement. Should the City require additional services not included under this Agreement, the Professional shall make reasonable effort to provide such additional services within the time schedule without decreasing the effectiveness of the performance of services required under this Agreement, and shall be compensated for such additional services on a time and materials basis, in accordance with Professional's standard hourly rate schedule, or as otherwise agreed between the Parties.

5.2 To the extent reasonably necessary for the Professional to perform the services under this Agreement, the Professional shall be authorized to engage the services of any agents, assistants, persons, or corporations that the Professional may deem proper to aid or assist in the performance of the services under this Agreement. The Professional shall provide written notice to and obtain written approval from the City prior to engaging services not referenced in the Scope of Services. The cost of such personnel and assistance shall be included as part of the total compensation to be paid Professional hereunder, and shall not otherwise be reimbursed by the City unless otherwise provided herein.

5.3 The Professional shall furnish the facilities, equipment and personnel necessary to perform the services required under this Agreement unless otherwise provided herein.

5.4 The Professional shall submit monthly progress reports and attend monthly progress meetings as may be required by the City from time to time based upon Project demands. Each progress report shall detail the work accomplished and special problems or delays experienced on the Project during the previous report period, and the planned work activities and special problems or delays anticipated for the next report period.

## **Article VI Miscellaneous**

6.1 Entire Agreement. This Agreement constitutes the sole and only agreement between the Parties and supersedes any prior understandings written or oral agreements between the Parties with respect to this subject matter.

6.2 Assignment. The Professional may not assign this Agreement without the prior written consent of City. In the event of an assignment by the Professional to which the City has consented, the assignee shall agree in writing with the City to personally assume, perform, and be bound by all the covenants, and obligations contained in this Agreement.

6.3 Successors and Assigns. Subject to the provisions regarding assignment, this Agreement shall be binding on and inure to the benefit of the Parties to it and their respective heirs, executors, administrators, legal representatives, successors and assigns.

6.4 Governing Law. The laws of the State of Texas shall govern this Agreement without regard to any conflict of law rules; and venue for any action concerning this Agreement shall be in the State District Court of Dallas County, Texas. The Parties agree to submit to the personal and subject matter jurisdiction of said court.

6.5 Amendments. This Agreement may be amended by the mutual written agreement of the Parties.

6.6 Severability. In the event any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions, and the Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained in it.

6.7 Independent Contractor. It is understood and agreed by and between the Parties that the Professional, in satisfying the conditions of this Agreement, is acting independently, and that the City assumes no responsibility or liabilities to any third party in connection with these actions. All services to be performed by Professional pursuant to this Agreement shall be in the capacity of an independent contractor, and not as an agent or employee of the City. Professional shall supervise the performance of its services and shall be entitled to control the manner and means by which its services are to be performed, subject to the terms of this Agreement.

6.8 Right-of-Access. The Professional shall not enter onto private property without lawful right-of-access to perform the required surveys, or other necessary investigations. The Professional will take reasonable precautions to minimize damage to the private and public property in the performance of such surveys and investigations. Any right-of-access to public or private property shall be obtained in accordance with the Scope of Services.

6.9 Notice. Any notice required or permitted to be delivered hereunder may be sent by first class mail, courier or by confirmed telefax or facsimile to the address specified below, or to such other Party or address as either Party may designate in writing, and shall be deemed received three (3) days after delivery or on the day actually received if sent by courier or otherwise hand delivered:

If intended for City, to:

City of Lucas, Texas  
Attn: John Whitsell, City Manager  
165 Country Club Road  
Lucas, Texas 75002-7663  
Phone: (972) 727-1212

With a copy to:

Joseph J. Gorfida, Jr.  
Nichols, Jackson, Dillard, Hager  
& Smith, L.L.P.  
1800 Ross Tower  
500 North Akard  
Dallas, Texas 75201  
Phone: (214) 965-9900

If intended for Professional:

JTG Engineering, PLLC  
Attn: Joseph T. Grajewski, P.E., CFM  
5836 Birchbrook Dr. Apt. 125  
Dallas, Texas 75206  
Phone: (214) 991-6923

6.10 Insurance.

- (a) Professional shall during the term hereof maintain in full force and effect the following insurance: (i) a comprehensive general liability policy of insurance for bodily injury, death and property damage insuring against all claims, demands or actions relating to the Professional's performance of services pursuant to this Agreement with a minimum combined single limit of not less than \$1,000,000.00 per occurrence for injury to persons (including death), and for property damage; policy of automobile liability insurance covering any vehicles owned and/or operated by Professional, its officers, agents, and employees, and used in the performance of this Agreement with policy limits of not less than \$500,000.00 combined single limit and aggregate for bodily injury and property damage; statutory Worker's Compensation Insurance at the statutory limits and Employers Liability covering all of Professional's employees involved in the provision of services under this Agreement with policy limit of not less than \$500,000.00; and (iv) Professional Liability covering negligent acts, errors and omissions in the performance of professional services with policy limit of not less than \$1,000,000.00 per claim and \$1,000,000.00 in the aggregate.
- (b) All policies of insurance shall be endorsed and contain the following provisions:  
(1) name the City, its officers, and employees as additional insureds as to all

applicable coverage with the exception of Workers Compensation Insurance and Professional Liability; and (2) provide for at least thirty (30) days prior written notice to the City for cancellation of the insurance; (3) provide for a waiver of subrogation against the City for injuries, including death, property damage, or any other loss to the extent the same is covered by the proceeds of insurance, except for Professional Liability Insurance. The Professional shall provide written notice to the City of any material change of or to the insurance required herein.

- (c) All insurance companies providing the required insurance shall be authorized to transact business in Texas and rated at least "A" by AM Best or other equivalent rating service.
- (d) A certificate of insurance and copies of the policy endorsements evidencing the required insurance shall be submitted prior to commencement of services and upon request by the City.

6.11 Debarment and Suspension.

- (a) In accordance with 2 CFR section 180.300, the principal of this Agreement as described in 2 CFR section 180.995 being duly sworn or under penalty of perjury under the laws of the United States, certifies that neither Professional nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency, the State of Texas or any of its departments or agencies.
- (b) If, during the term of this Agreement, Professional becomes debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation, Professional shall immediately inform the City of Lucas.
- (c) For agreements that are financed by Federal or State grants, Professional agrees that this section will be enforced on each of its subcontractors and will inform the City of Lucas of any violations of this section by subcontractors to the Agreement.
- (d) The certification in this section is a material representation of fact relied upon by the City in entering into this Agreement.

6.12 Indemnification. **PROFESSIONAL DOES HEREBY COVENANT AND CONTRACT TO WAIVE ANY AND ALL CLAIMS, RELEASE, DEFEND, INDEMNIFY, AND HOLD HARMLESS THE CITY, ITS CITY COUNCIL, OFFICERS, EMPLOYEES, AND AGENTS, FROM AND AGAINST ALL LIABILITY, CAUSES OF ACTION, CITATIONS, CLAIMS, COSTS, DAMAGES, DEMANDS, EXPENSES, FINES, JUDGMENTS, LOSSES, PENALTIES OR SUITS, CAUSED BY OR RESULTING FROM THE NEGLIGENCE, INTENTIONAL TORT, INTELLECTUAL PROPERTY INFRINGEMENT, OR FAILURE TO PAY A SUBCONTRACTOR OR SUPPLIER COMMITTED BY THE PROFESSIONAL, ITS AGENT, ITS CONSULTANT UNDER**



**CONTRACT, OR ANY OTHER ENTITY OVER WHICH THE PROFESSIONAL EXERCISES CONTROL.**

**INDEMNIFIED ITEMS SHALL INCLUDE REASONABLE ATTORNEYS' FEES AND COSTS, COURT COSTS, AND SETTLEMENT COSTS IN PROPORTION TO THE PROFESSIONAL'S LIABILITY.**

**THE PROFESSIONAL'S OBLIGATIONS UNDER THIS SECTION SHALL NOT BE LIMITED TO THE LIMITS OF COVERAGE OF INSURANCE MAINTAINED OR REQUIRED TO BE MAINTAINED BY PROFESSIONAL UNDER THIS AGREEMENT. THIS PROVISION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.**

6.13 Counterparts. This Agreement may be executed by the Parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute one and the same instrument. Each counterpart may consist of any number of copies hereof each signed by less than all, but together signed by all of the Parties hereto.

6.14 Exhibits. The exhibits attached hereto are incorporated herein and made a part hereof for all purposes.

6.15 Boycott Israel; Boycott Energy Companies; and Prohibition of Discrimination against Firearm Entities and Firearm Trade Associations.

- (a) Professional verifies that it does not Boycott Israel and agrees that during the term of the Agreement will not Boycott Israel as that term is defined in Texas Government Code Section 808.001, as amended.
- (b) Professional verifies that it does not Boycott Energy Companies and agrees that during the term of this Agreement will not Boycott Energy Companies as that term is defined in Texas Government Code Section 809.001, as amended.
- (c) Professional verifies that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association as those terms are defined in Texas Government Code Section 2274.001, as amended; and (ii) will not discriminate during the term of this Agreement against a firearm entity or firearm trade association.
- (d) This section does not apply if Professional is a sole proprietor, a non-profit entity, or a governmental entity; and only applies if: (i) Professional has ten (10) or more fulltime employees and (ii) this Agreement has a value of \$100,000.00 or more to be paid under the terms of this Agreement.

6.16 Lone Star Infrastructure Protection Act Verification. If under this Agreement, Professional is granted direct or remote access to the control of critical infrastructure, excluding access specifically allowed for product warranty and support, Professional verifies, pursuant to

Chapter 2274 of the Texas Government Code (as added by Senate Bill 2116, 87th Legislature Regular Session), that neither Professional, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of Professional, nor any of its sub-contractors (i) is owned or controlled by (a) individuals who are citizens of China, Iran, North Korea, Russia or any designated country; or (b) a company or other entity, including a governmental entity, that is owned or controlled by citizens of or is directly controlled by the government of China, Iran, North Korea, Russia, of any designated country; and (ii) is headquartered in China, Iran, North Korea, Russia or a designated country. The term “designated country” means a country designated by the Governor as a threat to critical infrastructure under Section 113.003 of the Texas Business & Commerce Code. The term “critical infrastructure” means a communication infrastructure system, cybersecurity system, electric grid, hazardous waste treatment system, or water treatment facility.

6.17 Anti-Terrorism Verification. Professional hereby represents and warrants that at the time of this Agreement neither Professional, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of Professional: (i) engages in business with Iran, Sudan, or any foreign terrorist organization pursuant to Subchapter F of Chapter 2252 of the Texas Government Code; or (ii) is a Company listed by the Texas Comptroller pursuant to Section 2252.153 of the Texas Government Code. The term “foreign terrorist organization” has the meaning assigned to such term pursuant to Section 2252.151 of the Texas Government Code. For purposes of this paragraph, “Company” means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or other entity or business association whose securities are publicly traded, including a wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of those entities or business associations, that exists to make a profit.

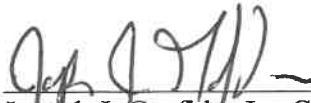
*(Signature Page to Follow)*

EXECUTED this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

City of Lucas, Texas

By: \_\_\_\_\_  
John Whitsell, City Manager

Approved as to form:

By:  \_\_\_\_\_  
Joseph J. Gorfida, Jr., City Attorney  
(02-01-2023:TM 133450)

EXECUTED this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

JTG Engineering, PLLC

By: \_\_\_\_\_  
Name: Joseph T. Grajewski, P.E., CFM  
Title: Managing Member

## **EXHIBIT "A"**

### **SCOPE OF WORK**

**Basic Services:** The Professional shall prepare a FEMA Letter of Map Revision (LOMR) submittal for the Blondy Jhune Roadway Improvements project along White Rock Creek East Tributary 2, Reid Branch, and Reid Branch Tributary 1 in Lucas, TX.

The project completed bridge improvements across Reid Branch Tributary 1 and White Rock Creek East Tributary 2, while removing an old crossing and abutments along Reid Branch. All of these activities fall within the floodplain of each of these streams and require coordination with FEMA to update the effective models with the current information from what was constructed in order to comply with the National Flood Insurance Program (NFIP) requirements.

The Professional will provide a digital copy of the Report to the City for review. After approval from the City, Professional will submit the LOMR package to FEMA. The City will provide the Professional with a check for \$8,250 made out to FEMA for the required processing fee. Based on the information available for the site, the following scope of services has been developed:

#### **Phase I: FEMA Letter of Map Revision (LOMR)**

- A. Collect as-built topographic survey of the removed bridge abutment to the FEMA standards
- B. Collect RPLS sealed PDF of topo survey
- C. Collect as-built plans for the Blondy Jhune bridge improvements at Reid Branch Tributary 1 and White Rock Creek East
- D. Collect FEMA effective data for all three streams through a request from the City
- E. Update each hydraulic model to reflect as-built conditions (from plans and/or survey)
- F. Prepare Project Narrative
- G. Complete all applicable MT-2 forms
- H. Prepare certified hydraulic workmap and annotated FIRM map
- I. Coordination with the City and FEMA

## **Part V: Exclusions**

The intent of this scope of services is to include only the services specifically listed herein and none others. Services specifically excluded from this scope of services shall include, but are not necessarily limited to the following:

- A. Coordination with any entities other than the City or FEMA
- B. Development of a Flood Study or any additional coordination with the City due to changes to the site or grading plan
- C. Environmental impact statements, assessments, permitting or cleanup
- D. Fees for permits or processing
- E. Fiduciary Responsibility to the City
- F. Notification and/or Right-of-Entry from Property Owners

In the event there are review comments that fall outside the scope of work, Professional will invoice on a Time and Materials Basis. Expenses will be billed at actual invoice cost times 1.15. Automobile mileage will be invoiced at the IRS limit.

**EXHIBIT "B"**  
**COMPENSATION SCHEDULE**

**Basic Services**

Payment for Basic Services described under Exhibit "A" shall be based on a Lump Sum Basis in the amounts provided below. The City will provide the Professional with a check for \$8,250 made out to FEMA for the required processing fee.

Any requested additional services beyond the basic services shall be based on a Time and Materials Basis. Expenses will be billed at actual invoice cost times 1.15. Automobile mileage will be invoiced at the IRS limit.

Phase	Amount	Type
Phase 1 - FEMA LOMR	\$49,500	Lump Sum
<b>Total Basic Services Fee:</b>	<b>\$49,500</b>	

Payments are to be made monthly based on percent complete for lump sum or on actual expenditures for time and materials. The maximum overall fee established herein of \$49,500 shall not be exceeded without written authorization from the City, based on an increased scope of services.

**EXHIBIT "C"**  
**INFORMATION TO BE PROVIDED TO THE PROFESSIONAL**

1. Construction plans for the two (2) bridges on Blondy Jhune and channel improvements to Reid Branch.
2. Existing Effective hydraulic models, workmaps and any available GIS data of Reid Branch, Reid Branch Tributary 1, and White Rock Creek East from FEMA.
3. Property owner notification and right-of-entry for field survey
4. Record drawings for city-owned facilities



# City of Lucas

## City Council Agenda Request

### August 15, 2024

Item No. 07

Requester: City Council

#### **Agenda Item Request**

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Executive Session:

- A. As The City Council will convene into Executive Session pursuant to Section 551.074(a)(1) of the Texas Government Code, Personnel Matters, to interview applicants and deliberate appointment of members to the Planning and Zoning Commission and the Board of Adjustments.

#### **Background Information**

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The meeting is closed to the public as authorized by Section 551.074(a)(1) of the Texas Government Code.

#### **Attachments/Supporting Documentation**

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NA

#### **Budget/Financial Impact**

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NA

#### **Recommendation**

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NA

#### **Motion**

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NA





# City of Lucas

## City Council Agenda Request

### August 15, 2024

Item No. 8

Requester: City Council

#### **Agenda Item Request**

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Reconvene from Executive Session and take any action necessary as a result of the Executive Session.

#### **Background Information**

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NA

#### **Attachments/Supporting Documentation**

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NA

#### **Budget/Financial Impact**

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NA

#### **Recommendation**

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NA

#### **Motion**

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NA