



## AGENDA

### CITY COUNCIL MEETING

August 26, 2024 | 3:05 PM or immediately following the  
Lucas Fire Control, Prevention, and EMS District Board 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 Monday, August 26, 2024, beginning at 3:05 pm or immediately following the Lucas Fire Control, Prevention, and EMS Board Meeting 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 City Secretary Toshia Kimball 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 at [tkimball@lucastexas.us](mailto:tkimball@lucastexas.us) by no later than 12:30 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 12:30 pm will not be included at the meeting.

#### **Call to Order**

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

#### **Citizen Input**

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1. Citizen Input.

#### **Public Hearing Agenda**

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2. Conduct a Public Hearing to consider the tax rate for fiscal year 2024-2025. (Presenter: Finance Director Liz Exum)

#### **Regular Agenda**

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3. Consider adopting Ordinance 2024-08-01004 approving the budget for the fiscal year

beginning October 1, 2024, and ending September 30, 2025. (Presenter: Finance Director Liz Exum)

4. Consider adopting Ordinance 2024-08-01005 of the City of Lucas, levying Ad Valorem Taxes for the Tax Year 2024 (Fiscal Year 2024-2025) at a rate of \$0.239051 per one hundred dollars (\$100) assessed valuation on all taxable property within the corporate limits of the City of Lucas as of January 1, 2024. (Presenter: Finance Director Liz Exum)

## **Executive Session**

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5. Executive Session: An Executive Session is not scheduled for this meeting.

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 regarding any item on the agenda at any time during the meeting. This meeting is closed to the public as provided in the Texas Government Code.

6. Reconvene from Executive Session and take any action necessary as a result of the Executive Session.
7. 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, Texas 75002 and on the City's website at [www.lucastexas.us](http://www.lucastexas.us) on or before 3:05 p.m. on August 21, 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 26, 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 Council Agenda Request August 26, 2024

Item No. 02

Requester: Finance Director Liz Exum

## **Agenda Item Request**

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Conduct a Public Hearing to consider the tax rate for fiscal year 2024-2025.

## **Background Information**

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At the August 15, 2024, City Council meeting, the Lucas City Council approved placing a public notice in the City's official newspaper, The Allen American, using a proposed tax rate of .239051 (\$0.184805 M&O and \$0.054246 Debt) per \$100 of valuation. The proposed rate is the highest possible rate that can be adopted. The City Council can adopt a rate that is lower than the published proposed rate but cannot exceed it.

This is the one required public hearing. Consideration and action by the City Council will occur in agenda item # 4 following the public hearing.

For reference, the tax calculations for the 2024-2025 tax year from the Collin County Tax Assessor-Collector are:

- The Voter-approval tax rate \$0.236910 (\$0.182664 M&O and \$0.054246 Debt)
- The No-new-revenue tax rate \$0.239051 (\$0.184805 M&O and \$0.054246 Debt)
- De Minimis tax rate \$0.250897 (\$0.196651 M&O and \$0.054246 Debt)

## **Attachments/Supporting Documentation**

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1. Notice of Tax Rate Advertisement

## **Budget/Financial Impact**

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Rate as included in the Proposed Budget for FY 2024-2025.

## **Recommendation**

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The adoption of the ordinance approving the tax rate for FY 2024-2025 is agenda item # 4 in the City Council packet.

## **Motion**

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N/A

# NOTICE OF PUBLIC HEARING ON TAX RATE

A tax rate of \$0.239051 per \$100 valuation has been proposed by the governing body of City of Lucas.

PROPOSED TAX RATE	\$0.239051 per \$100
NO-NEW-REVENUE TAX RATE	\$0.239051 per \$100
VOTER-APPROVAL TAX RATE	\$0.236910 per \$100
DE MINIMIS RATE	\$0.250897 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for City of Lucas from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that City of Lucas may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Lucas exceeds the voter-approval rate for City of Lucas.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for City of Lucas, the rate that will raise \$500,000, and the current debt rate for City of Lucas.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that City of Lucas is not proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2024 AT 3:05 PM AT City of Lucas City Hall, 665 Country Club Rd., Lucas, TX 75002.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If City of Lucas adopts the proposed tax rate, the City of Lucas is not required to hold an election so that voters may accept or reject the proposed tax rate and the qualified voters of the City of Lucas may not petition the City of Lucas to require an election to be held to determine whether to reduce the proposed tax rate.

**YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:**

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

**FOR the proposal:** Debbie Fisher, Mayor Pro Tem  
Philip Lawrence, Council Member  
Neil Peterson, Council Member  
Chris Bierman, Council Member  
Brian Stubblefield, Council Member

**AGAINST the proposal:** Dusty Kuykendall, Mayor

**PRESENT** and not voting:

**ABSENT:** Tim Johnson, Council Member

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Lucas last year to the taxes proposed to be imposed on the average residence homestead by City of Lucas this year.

	<b>2023</b>	<b>2024</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.256758	\$0.239051	decrease of -0.017707 per \$100, or -6.90%
<b>Average homestead taxable value</b>	\$794,808	\$874,684	increase of 10.05%
<b>Tax on average homestead</b>	\$2,040.73	\$2,090.94	increase of 50.21, or 2.46%
<b>Total tax levy on all properties</b>	\$4,907,354	\$5,080,479	increase of 173,125, or 3.53%

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For assistance with tax calculations, please contact the tax assessor for City of Lucas at 972-547-5020 or [taxassessor@collincountytx.gov](mailto:taxassessor@collincountytx.gov), or visit [www.lucastexas.us/](http://www.lucastexas.us/) for more information.



# City of Lucas

## City Council Agenda Request

### August 26, 2024

Item No. 03

Requester: Finance Director Liz Exum

#### **Agenda Item Request**

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Consider adopting Ordinance 2024-08-01004 approving the budget for fiscal year beginning October 1, 2024, and ending September 30, 2025.

#### **Background Information**

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Prior to this meeting, the City of Lucas followed public notice requirements, held a public hearing on August 15, 2024, where the proposed budget was considered, and interested taxpayers were given the opportunity to be heard by City Council.

The proposed budget was presented at the July 1, 2024 workshop and August 15, 2024, City Council meetings. This proposed budget is prepared using the certified assessed valuation from the Collin County Appraisal District and the proposed calculated No new revenue tax rate of \$0.239051. The proposed budget for fiscal year 2024-2025 shows excess revenue over expenditures in the amount of \$29,196 in the General Fund.

During the 2007 legislative session, House Bill 3195 was passed amending Section 102.007 of the Local Government Code. Subsection C was added to state that the adoption of a budget that requires raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to, and separate from, the vote to adopt the budget or vote to set the tax rate as required by Chapter 26 of the Tax Code.

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

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1. Ordinance 2024-08-01004 - Budget for FY 2024-2025.

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

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The financial impact for the proposed budget is varied and is outlined in detail in the attached budget.

#### **Recommendation**

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Staff recommends approval of the FY 2024-2025 budget. This item requires a record vote.



**City of Lucas**  
**City Council Agenda Request**  
**August 26, 2024**

Item No. 03

**Motion**

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I make a motion to adopt Ordinance 2024-08-01004 approving the budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025. (Record Vote).

***Second motion to comply with state law:***

“I move to ratify the property tax revenue increase reflected in the Fiscal Year 2024-2025 adopted budget.” (Record Vote).





**ORDINANCE 2024-08-01004**  
**[Adoption of Budget for FY 2024-2025]**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LUCAS, TEXAS, ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, an annual budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, has been duly created by the financial office of the City of Lucas, Texas, in accordance with Chapter 102.002 of the Local Government Code; and

**WHEREAS**, as required by Section 6.02 of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget of all City expenditures and revenues for the fiscal year beginning October 1, 2024 and ending September 30, 2025; and

**WHEREAS**, the financial office for the City of Lucas has filed the proposed budget in the office of the City Secretary and the proposed budget was made available for public inspection in accordance with Chapter 102.005 of the Local Government Code; and

**WHEREAS**, a public hearing was held by the City in accordance with Chapter 102.006 of the Local Government Code, following due publication of notice thereof, at which time all citizens and parties of interest were given the opportunity to be heard regarding the proposed budget; and

**WHEREAS**, after full and final consideration, it is the opinion of the Lucas City Council that the 2024-2025 fiscal year budget as hereinafter set forth should be adopted.

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

**SECTION 1.** That the proposed budget of the revenue and expenditures necessary for conducting the affairs of the City of Lucas, Texas for the fiscal year beginning October 1, 2024 and ending September 30, 2025 as submitted to the City Council by the City Manager, attached

hereto as Exhibit “A”, be and the same is hereby adopted as the budget of the City of Lucas for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

**SECTION 2.** That the expenditures during the fiscal year beginning October 1, 2024 and ending September 30, 2025 shall be made in accordance with the budget approved by this ordinance unless otherwise authorized by a duly enacted ordinance of the City of Lucas, Texas.

**SECTION 3.** That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2023-2024 are hereby ratified, and the budget approval for fiscal year 2023–2024, heretofore enacted by the City Council, be and the same is hereby amended to the extent of such transfers and amendments for all purposes.

**SECTION 4.** Upon approval of the budget the budget office shall file a true and certified copy thereof with the County Clerk of Collin County, Texas.

**SECTION 5.** All ordinances of the City of Lucas, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 6.** Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

**SECTION 7.** This Ordinance shall take effect on October 1, 2024.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, ON THIS 26TH DAY OF AUGUST 2024.**

APPROVED:

\_\_\_\_\_  
Dusty Kuykendall, Mayor

APPROVED AS TO FORM:

ATTEST:

\_\_\_\_\_  
Joseph J. Gorfida, Jr., City Attorney

\_\_\_\_\_  
Toshia Kimball, City Secretary

## Exhibit A



# 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:	\$0.184805/100	\$0.172555/100
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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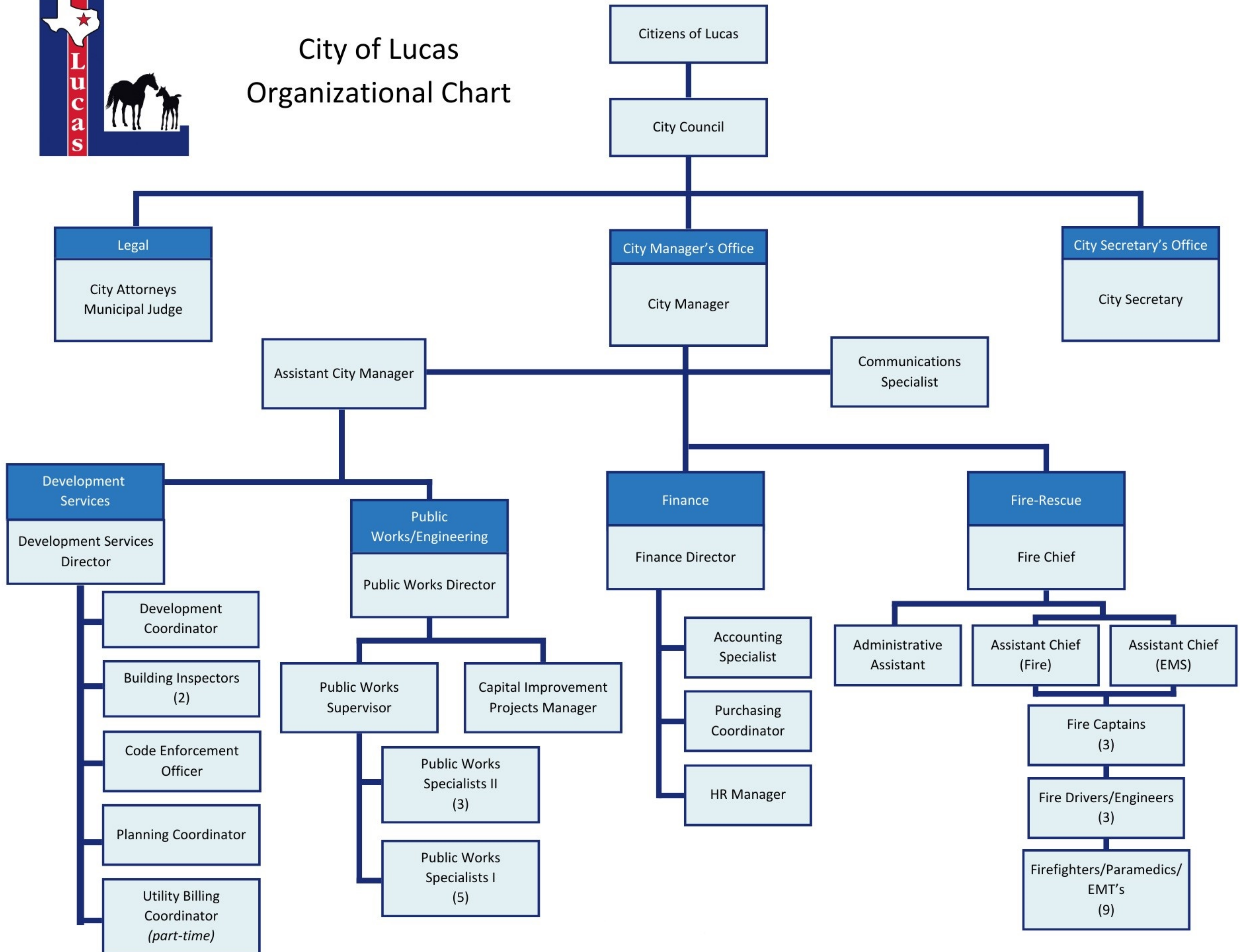
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# City of Lucas Organizational Chart



	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	4,010,368	4,252,605
OTHER TAXES	2,360,524	2,320,342	2,389,563	2,320,342
FINES & FORFEITURES	5,824	91	612	91
LICENSES & PERMITS	500,258	597,120	376,005	532,220
FIRE DEPARTMENT REVENUE	1,267,398	1,340,252	1,425,940	1,453,134
FEES & SERVICE CHARGES	78,939	55,200	65,711	65,000
MISCELLANEOUS REVENUES	1,139,608	763,375	1,006,886	1,122,669
GF RESERVE FUNDING (USE OF)	-	1,850,963	2,722,057	-
<b>TOTAL GENERAL FUND REVENUE</b>	<b>9,019,462</b>	<b>10,787,452</b>	<b>11,997,142</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	650,000	540,000
<b>TOTAL WATER UTILITIES FUND REVENUE</b>	<b>7,990,697</b>	<b>6,849,344</b>	<b>7,199,344</b>	<b>7,505,580</b>
<b>DEBT SERVICE FUND</b>				
PROPERTY TAXES/RESERVE FUNDING	1,413,854	1,355,483	1,639,280	1,354,008
<b>TOTAL DEBT SERVICE FUND REVENUE</b>	<b>1,413,854</b>	<b>1,355,483</b>	<b>1,639,280</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>20,835,766</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>22,959,268</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	600,083	660,011
PUBLIC WORKS - ENGINEERING	1,734,545	1,353,979	1,585,899	1,477,591
PUBLIC WORKS	595,111	445,125	539,063	484,244
PARKS	210,687	348,000	355,332	237,500
FIRE	3,324,356	4,718,338	5,664,283	4,383,744
NON-DEPARTMENTAL	887,412	1,844,842	1,683,040	1,272,167
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>8,174,340</b>	<b>10,312,168</b>	<b>11,603,196</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>19,383,246</b>	<b>17,824,986</b>
<b>NET REVENUE LESS EXPENDITURES - OPERATING</b>	<b>3,165,656</b>	<b>978,563</b>	<b>1,452,520</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>3,576,022</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	11,997,142	9,746,061
EXPENDITURES	8,174,340	10,312,168	11,603,196	9,716,865
<b>NET REVENUE LESS EXPENDITURES</b>	<b>845,123</b>	<b>475,284</b>	<b>393,946</b>	<b>29,196</b>
<b>WATER UTILITIES FUND</b>				
REVENUE	7,990,697	6,849,344	7,199,344	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>774,776</b>	<b>751,466</b>
<b>DEBT SERVICE FUND-GENERAL</b>				
REVENUE	1,413,854	1,355,483	1,639,280	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>283,797</b>	<b>-</b>
<b>NET REVENUE LESS EXPENDITURES - OPERATING</b>	<b>3,165,656</b>	<b>978,563</b>	<b>1,452,520</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>3,576,022</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
	9,396,799	1,627,991	6,373,610	31,464	149,600	1,525,571	19,105,035
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>9,425,995</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>19,393,479</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	9,425,995	-	-	-	-	-	9,425,996
<b>TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT</b>	<b>9,425,995</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,425,996</b>
AMOUNT IN DAYS OPERATING COST	349						349
AMOUNT IN MONTHS OPERATING COST	11.6						11.6
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>4,567,563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,567,563</b>
AMOUNT IN DAYS OPERATING COST	169						169
AMOUNT IN MONTHS OPERATING COST	5.6						5.6

**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>	\$ 10,244,708	\$ 430,000	\$ 295,600		230,651	11,200,959
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>10,996,174</b>	<b>430,000</b>	<b>295,600</b>	-	<b>230,651</b>	<b>11,952,425</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	10,996,174	-	-	-	-	10,996,174
<b>TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT</b>	<b>10,996,174</b>			-	-	<b>10,996,174</b>
AMOUNT IN DAYS OPERATING COST	626					626
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>7,834,117</b>			-	-	<b>7,834,117</b>
AMOUNT IN DAYS OPERATING COST	446					446
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

**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) -

**Total Revenues** 156,747 300,000 120,000

**Expenditures**

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

**Total Expenditures** - 610,784 -

**Total General Fund Restricted Impact Fees & 3rd Party** 1,913,124 1,602,340 1,722,340

**Restricted for Devel Logan Ford/Five Oaks/Lakeview Downs** 149,600 70,400 70,400

**Restricted for Brockdale Road Maint.** 31,464 31,464 31,464

**Restricted for Blondy Jhune Realignment** 306,489

**Total 3rd Party Restricted** 487,553 101,864 101,864

**General Fund Ending Bal Impact Fees (Restricted for Roads)** 1,425,571 1,500,476 1,620,476

**Total General Fund Restricted Impact Fees & 3rd Party** 1,913,124 1,602,340 1,722,340

**WATER FUND:**

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

**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 -

**Total Revenues** - 363,051 120,000

**Expenditures**

Capital Projects- Water 54,400 -

**Total Expenditures** - 54,400 -

**Revenues less Expenditures** 308,651 120,000

**Water Fund ending balance to apply toward impact fees** (5,442,900) (5,134,249) (5,014,249)

**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

**Total Restricted** 640,050 230,651 -

## 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**

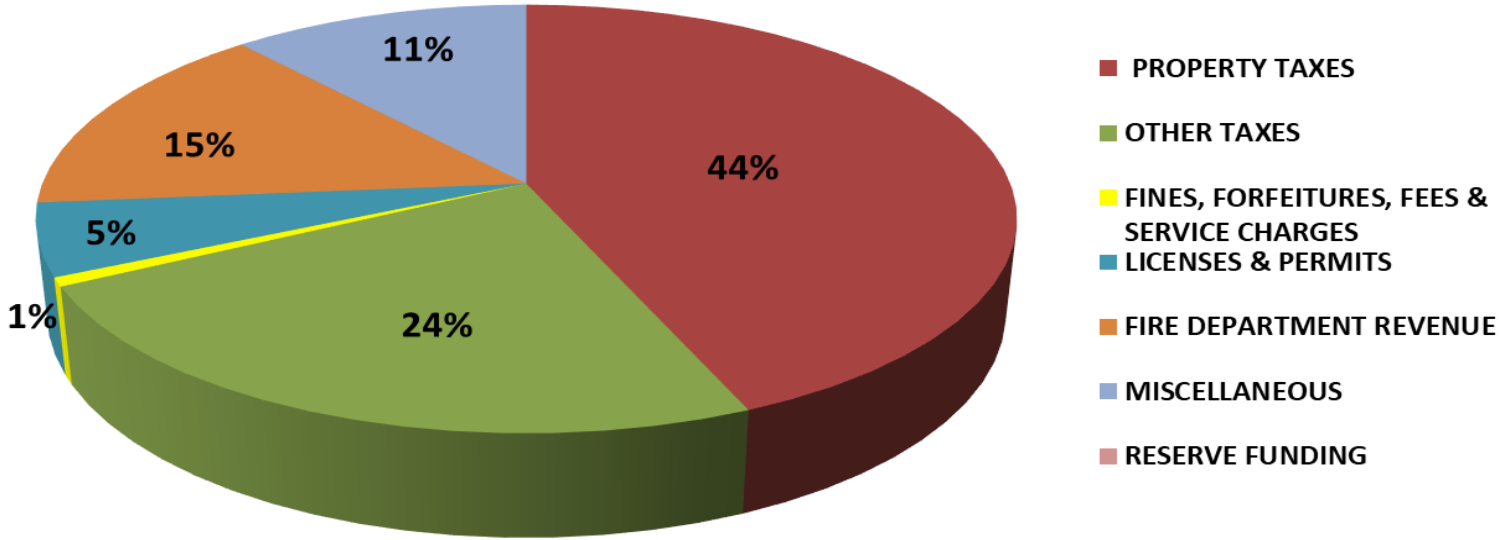
As you can see in the chart below, the property tax rate for the City of Lucas is very favorable in comparison to other cities within the area.

### 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>

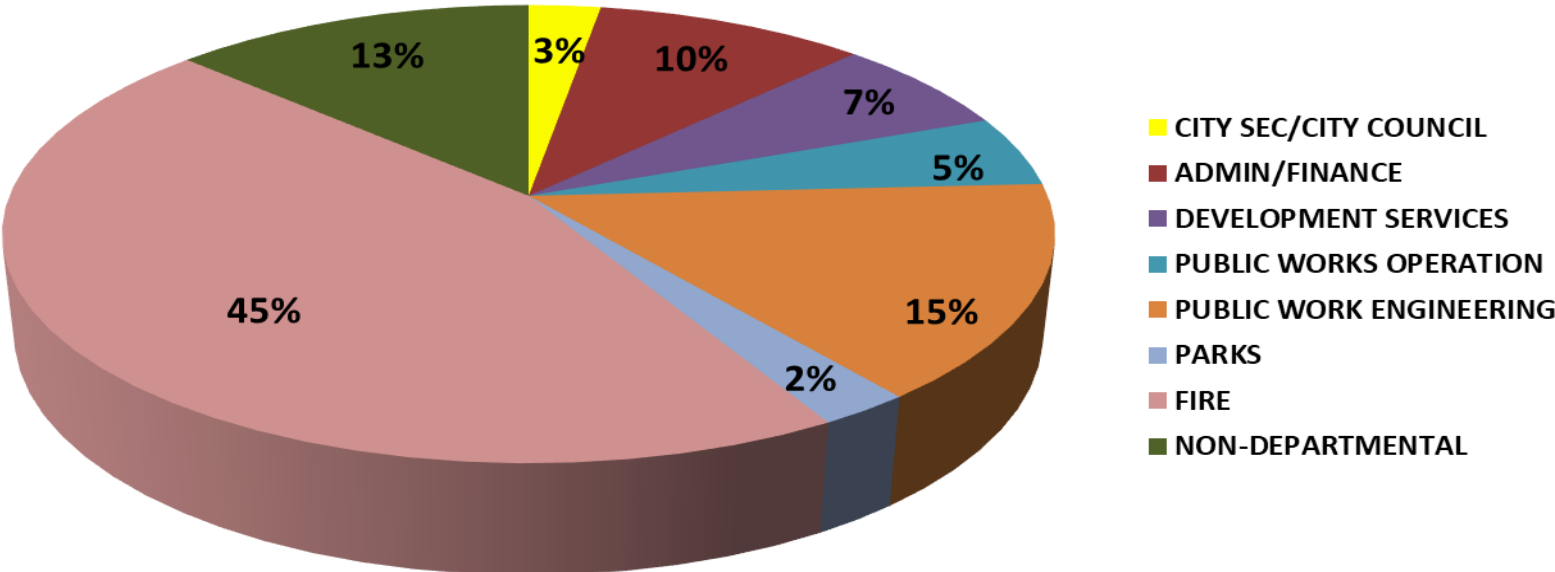
# General Fund Revenue FY 24/25

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	3,974,389	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>4,010,368</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	444,221	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>2,389,563</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	469	10	
4206	COURT COST-STATE	682	62	124	62	
4220	OTHER COURT FINES & FEES	56	5	5	5	
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>5,824</b>	<b>91</b>	<b>612</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	200,000	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	9,000	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	46,000	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	2,000	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	500	1,200	
4611	FIRE SPRINKLER PERMIT	20,750	32,000	14,000	32,000	
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>500,258</b>	<b>597,120</b>	<b>376,005</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	200,000	152,521	
4615	LISD EMS SERVICE	2,106	1,650	1,736	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>1,425,940</b>	<b>1,453,134</b>	
<b>FEES &amp; SERVICE CHARGES</b>						
4424	PLAT & REPLAT FEES	10,559	9,000	3,711	10,000	
4425	RE-INSPECTION FEES	5,400	7,000	3,300	7,000	
4426	FEES-BUILDING PROJECTS	220	7,200	18,600	12,000	
4427	PUBLIC IMPRV/3% INSPEC	62,761	32,000	40,100	36,000	
<b>TOTAL FEES &amp; SERVICE CHARGES</b>		<b>78,939</b>	<b>55,200</b>	<b>65,711</b>	<b>65,000</b>	
<b>MISCELLANEOUS REVENUE</b>						
4911	INTEREST INCOME	364,513	200,000	459,500	550,000	
4914	INSURANCE CLAIM REIMB	47,654	-	23,349		
4915	CHILD SAFETY INCOME	10,014	8,000	8,028	8,000	
4916	CREDIT CARD REVENUE	54,006	48,000	52,354	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	13,000	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>1,006,886</b>	<b>1,122,669</b>	
<b>RESERVES</b>						
4996	GF RESERVES (USE OF)	-	1,850,963	2,722,057	-	
<b>***TOTAL REVENUES***</b>		<b>9,019,462</b>	<b>10,787,452</b>	<b>11,997,142</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	14,198	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>18,903</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>1,585,899</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	26,530	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>82,030</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	121,802	-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>31,858</b>	<b>126,000</b>	<b>121,802</b>	<b>-</b>	
<b>TOTAL PARKS</b>		<b>210,687</b>	<b>348,000</b>	<b>355,332</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	16,583	8,300	See Detail Listing
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>5,318</b>	<b>7,300</b>	<b>16,583</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>600,083</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	10,450	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>182,949</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	16,000	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>442,876</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	308,846	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>1,986,100</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>	

<b>11 -GENERAL FUND</b>		<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>	
<b>GENERAL ADMINISTRATION - NON-DEPT.</b>		<b>FISCAL YEAR</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>FISCAL YEAR</b>	
<b>DEPARTMENTAL EXPENDITURES</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DESCRIPTION</b>
<b><u>PERSONNEL SERVICES</u></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><u>MAINT &amp; SUPPLIES</u></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><u>PURCHASED SERVICES</u></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><u>NON-CAPITAL EXPENSE</u></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><u>CAPITAL OUTLAY</u></b>						
8999-200	BUILDING IMPROVEMENTS	250,158	138,719	127,189	-	
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>127,189</b>	<b>-</b>	
<b>TOTAL NON-DEPARTMENTAL</b>		<b>887,412</b>	<b>1,844,842</b>	<b>1,683,040</b>	<b>1,272,167</b>	
<b><u>OTHER FINANCING SOURCES(USES)</u></b>						
6999-998	TRANSFER OUT TO CAPITAL FUND	0	0	306,489		
<b>TOTAL FINANCING SOURCES (USES)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 306,489</b>	<b>\$ -</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	462,000	330,000	
4914 INSURANCE PROCEEDS	-	-	-		
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>339,422</b>	<b>180,000</b>	<b>462,000</b>	<b>330,000</b>	
<b>***TOTAL OPERATING REVENUE***</b>	<b>339,422</b>	<b>180,000</b>	<b>462,000</b>	<b>330,000</b>	
<b><u>OTHER FINANCIAL SOURCES (USES)</u></b>					
4996 TRANSFER IN FROM GF RESTRICTED RESERVES			306,489		
<b>TOTAL OTHER FIN. SOURCES (USES)</b>	-	-	<b>306,489</b>	-	

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

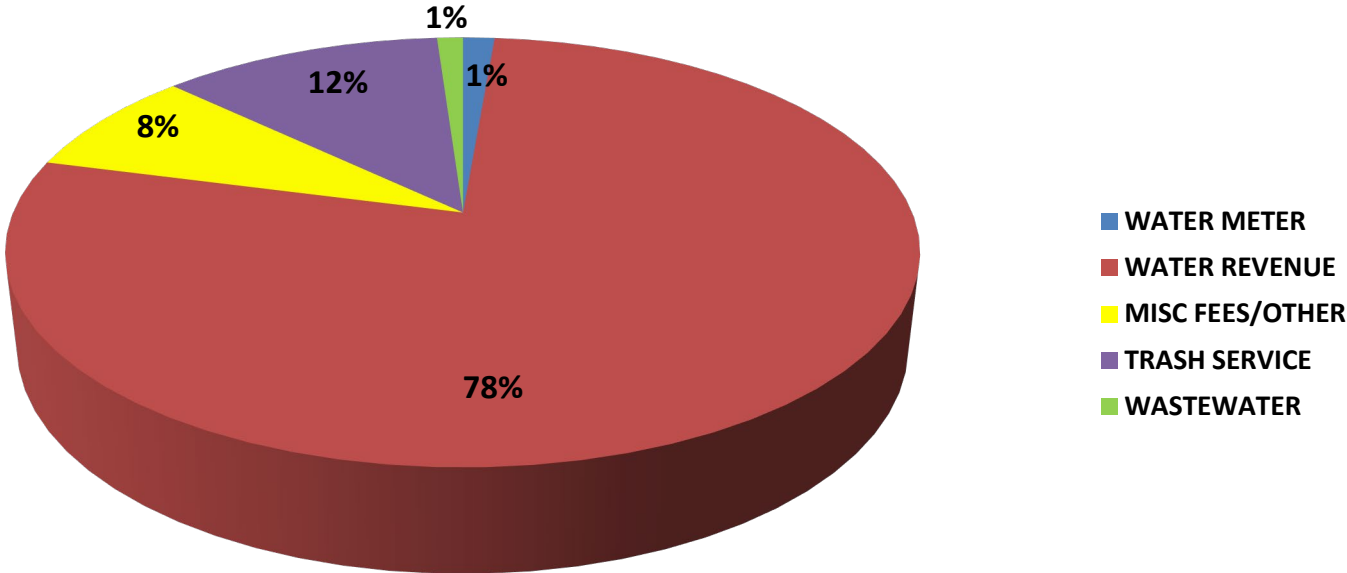
	<b>2022-2023 FISCAL YEAR ACTUAL</b>	<b>2023-2024 ORIGINAL BUDGET</b>	<b>2023-2024 AMENDED BUDGET</b>	<b>2024-2025 FISCAL YEAR BUDGET</b>	<b>DESCRIPTION</b>
<b>CAPITAL OUTLAY</b>					
7900-298					BOND ISSUE COSTS
8210-490-125	195,700	-	5,145,616		ELEVATED WATER TOWER
8210-490-129	1,288,143	-			BAIT SHOP 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.

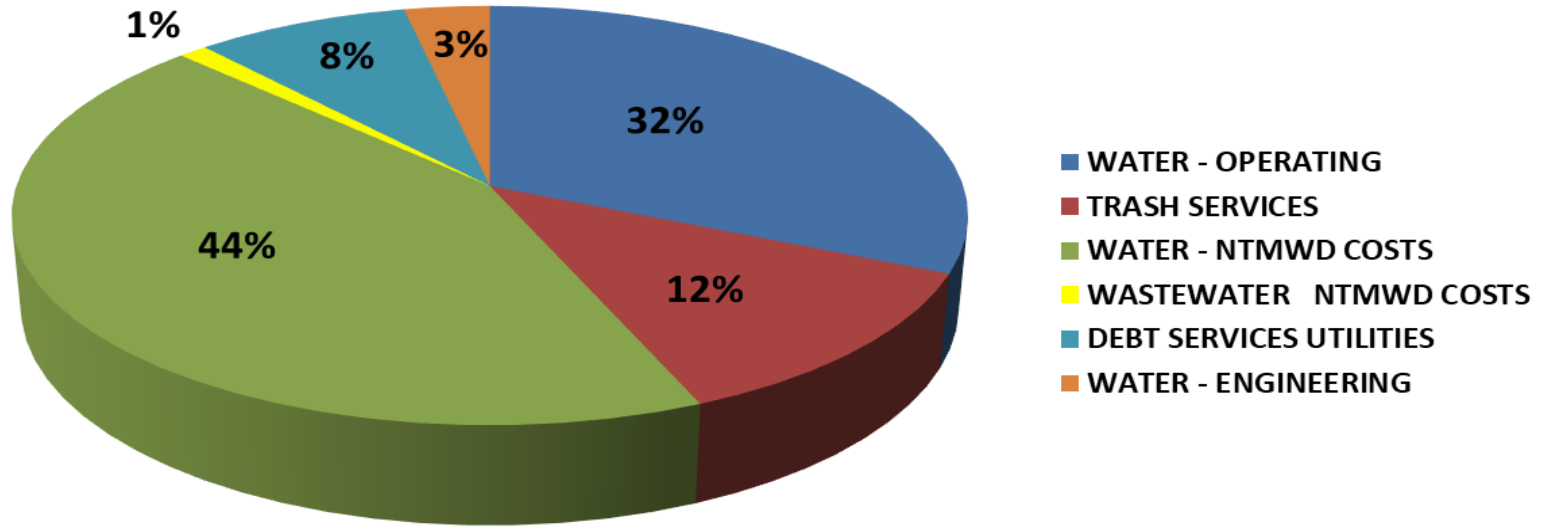
# Water Fund Revenue FY 24/25

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	650,000	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)	-	-	-	-	
4997	MISCELLANEOUS	2,600	-	-	-	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>489,882</b>	<b>300,000</b>	<b>650,000</b>	<b>540,000</b>	
<b>***TOTAL REV &amp; OTHER FINANCIAL SOURCES***</b>		<b>7,990,697</b>	<b>6,849,344</b>	<b>9,322,846</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	1,529,082	1,152,879	
4012 PROPERTY TAXES-DELINQUENT	12,816	-	15,781	10,376	
4015 PROPERTY TAXES-P&I	4,002	-	5,500		
4911 INTEREST INCOME	57,430	-	88,917		
<b>TOTAL PROPERTY TAXES</b>	<b>1,413,854</b>	<b>1,355,483</b>	<b>1,639,280</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>1,639,280</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>	
	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.	<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. Add Line 30 to 31D.</b></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. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></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. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></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>44</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>45</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 Council Agenda Request August 26, 2024

Item No. 04

Requester: Finance Director Liz Exum

## **Agenda Item Request**

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Consider adopting Ordinance 2024-08-01005 of the City of Lucas, Texas, levying Ad Valorem Taxes for the Tax Year 2024 (Fiscal Year 2024-2025) at a rate of \$0.239051 per one hundred dollars (\$100) assessed valuation on all taxable property within the corporate limits of the City of Lucas as of January 1, 2024.

## **Background Information**

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This item is to adopt the 2024 tax rate to generate sufficient revenues as required in the adopted 2024-2025 budget. The attached ordinance sets the 2024 ad valorem tax rate at \$0.239051 cents per \$100 assesses valuation, to be distributed as follows:

\$0.184805 for Maintenance and Operations  
\$0.054246 for Debt Service (Interest & Sinking)  
\$0.239051 Total Tax Rate

## **Attachments/Supporting Documentation**

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Ordinance 2024-08-01005 Ad Valorem Tax Rate for FY 2024-2025.

## **Budget/Financial Impact**

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Rate as included in the Annual Operating Budget for FY 2024-2025.

## **Recommendation**

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Staff recommends adopting Ordinance 2024-08-01005 Ad Valorem Tax Rate approving the 2024 tax rate using the required language listed in the motion.

## **Motion**

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The following is the motion that must be made to adopt Ordinance 2024-08-01005 levying ad valorem taxes for the 2024 tax year and **must be a record vote**.

I make a motion to adopt **Ordinance 2024-08-01005** of the City of Lucas, Texas, levying Ad Valorem Taxes for the Tax Year 2024 (Fiscal Year 2024-2025) at a rate of \$0.239051 per one hundred dollars (\$100) assessed valuation on all taxable property within the corporate limits of the City of Lucas as of January 1, 2024.





**ORDINANCE 2024-08-01005**  
**[Ad Valorem Tax Rate for 2024]**

**AN ORDINANCE OF THE CITY OF LUCAS, TEXAS, LEVYING AD VALOREM TAXES FOR THE TAX YEAR 2024 (FISCAL YEAR 2024-2025) AT A RATE OF \$0.239051 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF LUCAS AS OF JANUARY 1, 2024, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF LUCAS; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, following public notice that was duly posted and published in all things as required by law Texas Tax Code §26.052(c) regarding the meeting to be held for the adoption of the proposed tax rate for the City of Lucas for Tax Year 2024, submitted by the City Manager in accordance with provisions of state statutes and the City of Lucas Home Rule Charter, and

**WHEREAS**, the City Council, upon full consideration of the matter, is of the opinion that the tax rate hereinafter set forth is proper and should be approved and adopted.

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

**Section 1.** There is hereby levied and shall be assessed for the tax year 2024 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Lucas, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.239051 on each One Hundred Dollars (\$100) assessed valuation of taxable property apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Lucas, a tax of \$0.184805 on each and every One Hundred Dollars (\$100) assessed value on all taxable property; and
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Lucas, not otherwise provided for, a tax of \$0.054246 on each One Hundred Dollars (\$100) assessed value of taxable property within the City of Lucas and shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.75 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-.59.**

**Section 2.** All ad valorem taxes shall become due and payable on October 1, 2024, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2025. There shall be no discount for payment of taxes prior to February 1, 2025. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2025, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2024 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2024 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2024 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

**Section 3.** The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

**Section 4.** The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

**Section 5.** Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

**Section 6.** All ordinances of the City of Lucas, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

**Section 7.** This ordinance shall take effect immediately from and after its passage, as the law and charter in such cases provide.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, ON THIS 26TH DAY OF AUGUST 2024.**

APPROVED:

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Dusty Kuykendall, Mayor

APPROVED AS TO FORM:

ATTEST:

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Joseph J. Gorfida, Jr., City Attorney

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Toshia Kimball, City Secretary