



City of Lucas, Texas

Annual Operating Budget for Fiscal Year 2025-2026

This budget will raise more revenue from property taxes than last year's budget by an amount of \$679,869, which is a 13.30 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 \$203,600.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2025-2026	2024-2025
Proposed property tax rate:	\$0.255463/100	\$0.239051/100
No-new-revenue tax rate:	\$0.232588/100	\$0.239051/100
No-new revenue maintenance & operations tax rate:	\$0.179795/100	\$0.184805/100
Voter-approval tax rate:	\$0.239728/100	\$0.236910/100
Debt rate:	\$0.052793/100	\$0.054246/100

Total debt obligation for City of Lucas secured by property taxes: \$1,346,308



CITY OF LUCAS

Annual Operating Budget Fiscal Year 2025-2026



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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OPERATING BUDGET

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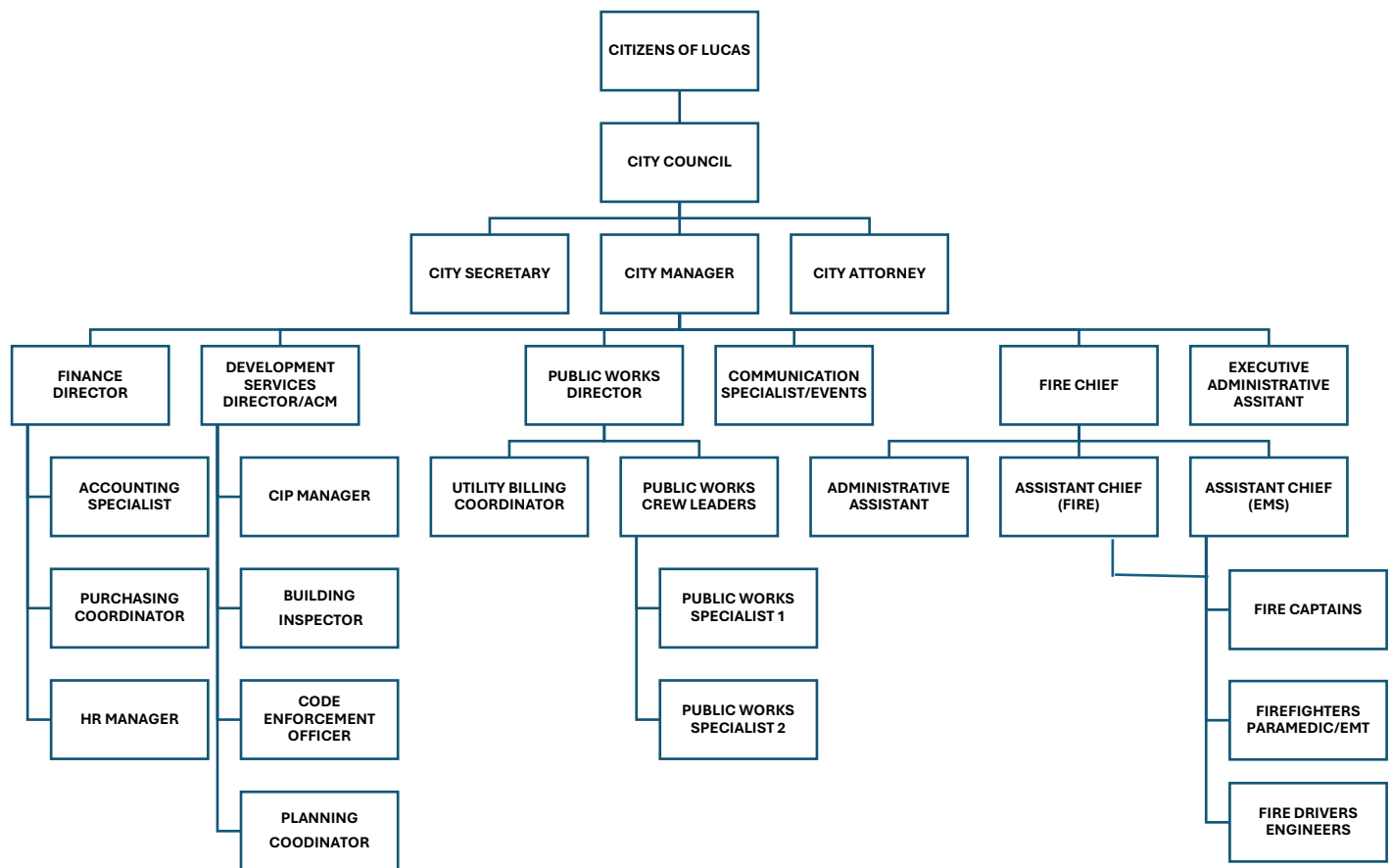
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CITY OF LUCAS ORGANIZATIONAL CHART



	2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET
REVENUE SUMMARY				
GENERAL FUND				
PROPERTY TAXES	4,025,609	4,252,605	4,455,265	4,919,346
OTHER TAXES	2,501,413	2,320,342	2,572,737	2,495,095
FINES & FORFEITURES	962	91	1,331	-
LICENSES & PERMITS	383,280	532,220	321,949	665,270
FIRE DEPARTMENT REVENUE	1,448,542	1,453,134	1,585,171	1,638,792
FEES & SERVICE CHARGES	69,211	65,000	148,055	79,000
MISCELLANEOUS REVENUES	1,164,397	1,122,669	1,416,160	1,316,772
GF RESERVE FUNDING (USE OF)	-	-	2,047,683	-
TOTAL GENERAL FUND REVENUE	9,593,415	9,746,061	12,548,351	11,114,275
WATER UTILITIES FUND				
FEES & SERVICE CHARGES	7,691,820	6,965,580	7,049,930	7,476,690
MISCELLANEOUS REVENUES	700,194	540,000	580,000	678,148
TOTAL WATER UTILITIES FUND REVENUE	8,392,014	7,505,580	7,629,930	8,154,838
DEBT SERVICE FUND				
PROPERTY TAXES/RESERVE FUNDING	1,668,379	1,354,008	1,387,119	1,346,308
TOTAL DEBT SERVICE FUND REVENUE	1,668,379	1,354,008	1,387,119	1,346,308
OTHER FINANCIAL RESOURCES				
ARPA FUNDING	2,123,502	-	-	-
TOTAL OTHER FINANCIAL RESOURCES	2,123,502	-	-	-
COMBINED REVENUE OPERATIONS	19,653,808	18,605,649	21,565,400	20,615,421
COMBINED OTHER FINANCIAL RESOURCES - ARPA FUNDING	2,123,502		-	
COMBINED REVENUE AND OTHER FINANCIAL RESOURCES	21,777,310	18,605,649	21,565,400	20,615,421
EXPENDITURES				
GENERAL FUND				
CITY COUNCIL	37,105	55,310	53,910	48,193
CITY SEC	253,078	196,919	258,594	253,978
ADMIN/FINANCE	779,213	949,379	999,322	1,082,610
DEVELOPMENT SERVICES	475,528	660,011	624,527	686,586
PUBLIC WORKS - ENGINEERING	1,471,512	1,477,591	1,853,369	1,884,934
PUBLIC WORKS	489,704	484,244	597,018	632,619
PARKS	329,651	237,500	264,165	266,384
FIRE	3,807,236	4,383,744	6,235,141	3,975,196
NON-DEPARTMENTAL	1,471,453	1,272,167	1,178,940	2,038,271
TOTAL GENERAL FUND EXPENDITURES	9,114,480	9,716,865	12,064,986	10,868,771
WATER UTILITIES FUND				
WATER UTILITIES	5,506,236	5,970,785	6,097,613	7,470,877
WATER - ENGINEERING	168,851	223,630	141,018	125,100
TOTAL WATER FUND EXPENDITURES	5,675,087	6,194,415	6,238,631	7,595,977
DEBT SERVICE				
WATER UTILITIES	560,111	559,699	559,699	558,861
GENERAL FUND	1,355,483	1,354,008	1,354,008	1,346,308
TOTAL DEBT SERVICE	1,915,594	1,913,707	1,913,707	1,905,169
TOTAL EXPENDITURES OPERATING	16,705,161	17,824,987	20,217,324	20,369,917
NET REVENUE LESS EXPENDITURES - OPERATING	2,948,646	780,662	1,348,076	245,503
OTHER FINANCIAL RESOURCES - ARPA FUNDING	2,123,502		-	
TOTAL NET REVENUE AND OTHER FINANCIAL RESOURCES	5,072,148	780,662	1,348,076	245,503

	2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET
SUMMARY BY FUND				
GENERAL FUND				
REVENUE	9,593,415	9,746,061	12,548,351	11,114,275
EXPENDITURES	9,114,480	9,716,865	12,064,986	10,868,771
NET REVENUE LESS EXPENDITURES	478,934	29,196	483,365	245,503
WATER UTILITIES FUND				
REVENUE	8,392,014	7,505,580	7,629,930	8,154,838
EXPENDITURES	5,675,087	6,194,415	6,238,631	7,595,977
DEBT SERVICE	560,111	559,699	559,699	558,861
NET REVENUE LESS EXPENDITURES	2,156,816	751,466	831,600	(0)
DEBT SERVICE FUND-GENERAL				
REVENUE	1,668,379	1,354,008	1,387,119	1,346,308
EXPENDITURES	1,355,483	1,354,008	1,354,008	1,346,308
NET REVENUE LESS EXPENDITURES	312,896	-	33,111	-
NET REVENUE LESS EXPENDITURES - OPERATING	2,948,646	780,662	1,348,076	245,503
OTHER FINANCIAL RESOURCES:				
ARPA FUNDING	2,123,502			
TOTAL OTHER FINANACIAL RESOURCES	2,123,502	0	0	0
TOTAL NET REVENUE AND OTHER FINANCIAL RESOURCES	5,072,148	780,662	1,348,076	245,503

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
	10,453,476	1,703,506	6,951,598	31,464	52,800	1,630,650	20,823,494
PROPERTY TAXES	4,919,346	1,196,769					6,116,115
OTHER TAXES	2,495,095						2,495,095
FINES & FORFEITURES	-						-
LICENSES & PERMITS	665,270						665,270
FIRE DEPARTMENT REVENUE	1,638,792						1,638,792
FEES & SERVICE CHARGES	79,000						79,000
MISCELLANEOUS REVENUES	1,316,772	90,000	360,000	-			1,766,772
IMPACT FEE REVENUE (11-4500)						320,000	320,000
TRANSFER IN RESTRICTED RESERVES	-		-				-
TOTAL REVENUES	11,114,275	1,286,769	360,000	-		320,000	13,081,044
EXPENDITURES							
CITY COUNCIL	48,193						48,193
CITY SEC	253,978						253,978
ADMIN/FINANCE	1,082,610						1,082,610
DEVELOPMENT SERVICES	686,586						686,586
PUBLIC WORKS	632,619						632,619
PUBLIC WORKS - ENGINEERING	1,884,934						1,884,934
PARKS	266,384						266,384
FIRE	3,975,196						3,975,196
NON-DEPARTMENTAL	2,038,271						2,038,271
DEBT SERVICE PRINCIPAL		1,015,000					1,015,000
DEBT SERVICE INTEREST/BOND EXP		331,308					331,308
BROCKDALE ROAD MAINT.						-	-
CAPITAL ROADWAY PROJECTS			-			-	-
TOTAL EXPENDITURES	10,868,771	1,346,308	-	-		-	12,215,079
NET CHANGE IN FUND BALANCE	245,503	(59,539)	360,000	-		320,000	865,966
ENDING FUND BALANCE	10,698,979	1,643,967	7,311,598	31,464	52,800	1,950,650	21,689,460
MINUS RESTRICTIONS AND TRANSFERS							
IMPACT FEES						(1,950,650)	(1,950,650)
BROCKDALE ROAD IMPROVEMENTS				(31,464)			(31,464)
RESTRICTED FOR CAPITAL - GENERAL FUND							-
DEBT SERVICE PAYMENTS		(1,643,967)					(1,643,967)
3RD PARTY (DEVELOPER) IMPACT FEES RESTRICTED (LOGAN FORD/5 OAKS)					(52,800)		(52,800)
CAPITAL IMPROVEMENT PROJECTS			(7,311,598)				(7,311,598)
UNASSIGNED FUND BALANCE	10,698,979	-	-	-	-	-	10,698,980
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	10,698,979	-	-	-	-	-	10,698,979
AMOUNT IN DAYS OPERATING COST	354						354
AMOUNT IN MONTHS OPERATING COST	11.8						11.8
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(5,434,386)						(5,434,386)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	5,264,593						5,264,593
AMOUNT IN DAYS OPERATING COST	174						174
AMOUNT IN MONTHS OPERATING COST	5.8						5.8

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
BEGINNING BALANCE RESTRICTED/UNRESTRICTED	\$ 10,575,603	\$ 430,000	\$ 294,625		219,651	11,519,879
WATER REVENUE	6,400,690					6,400,690
WASTE WATER REVENUE	92,000					92,000
TRASH REVENUE	984,000					984,000
MISCELLANEOUS REVENUES	678,148					678,148
DEVELOPERS FEES - SEWER						-
IMPACT FEES						-
						-
TOTAL REVENUES	8,154,838			-	-	8,154,838
EXPENDITURES						
WATER	6,551,569					6,551,569
TRASH	864,000					864,000
WASTEWATER	55,308					55,308
DEBT SERVICE PRINCIPAL	445,000					445,000
DEBT SERVICE INTEREST/BOND EXP	113,861					113,861
WATER - ENGINEERING	125,100					125,100
TRANSFER OUT TO FUND WATER PROJECT				-		-
CAPITAL PROJECTS WF						-
						-
TOTAL EXPENDITURES	8,154,838			-	-	8,154,838
NET CHANGE IN BALANCE	(0)			-	-	(0)
ENDING BALANCE	10,575,603	430,000	294,625	-	219,651	11,519,879
MINUS RESTRICTED FOR:						
DEBT SERVICE PAYMENTS		(430,000)				(430,000)
TRANSFER FOR PW EQUIPMENT STORAGE BUILDING	(178,148)					(178,148)
CUSTOMER DEPOSITS			(294,625)			(294,625)
CAPITAL IMPROVEMENTS - PROJECTS - SEWER					(208,651)	(208,651)
LAKEVIEW DOWNS IMPACT FEES					(11,000)	(11,000)
						-
UNASSIGNED FUND BALANCE	10,397,455	-	-	-	-	10,397,455
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	10,397,455			-	-	10,397,455
AMOUNT IN DAYS OPERATING COST	539					539
AMOUNT IN MONTHS OPERATING COST	18					18
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN WATER FUND)	(3,474,229)					(3,474,229)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	6,923,226			-	-	6,923,226
AMOUNT IN DAYS OPERATING COST	359					359
AMOUNT IN MONTHS OPERATING COST	12					12

2025-2026

FISCAL YEAR BUDGET

CAPITAL FUND SUMMARY

CAPITAL WATER PROJECTS:

TOTAL WF PROJECTS FY 25/26

0

PROJECT FUNDING - WATER:

TOTAL WATER PROJECT FUNDING

0

CAPITAL ROADWAY AND GF PROJECTS:

TOTAL GF PROJECTS FY 25/26**

0

0

PROJECT FUNDING - GENERAL FUND:

TOTAL GENERAL FUND PROJECT FUNDING

0

TOTAL CAPITAL PROJECTS FY 25/26**

0

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2024-2025 will be brought to Council for reallocation after the completion of the FY 2024-2025 audit to properly reflect outstanding budget balances to carry forward for FY 2025-2026.

	2023-2024 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET
Impact/Development Fee Summary			
GENERAL FUND:			
Beginning Balance General Fund (Restricted)	1,913,124	1,594,914	1,714,914
Revenue			
Roadway Impact Fees(11-4500)	85,079	120,000	320,000
Roadway Contribution Logan Ford/Welborn (11-4990-50)			
Roadway Fees Improv Brockdale(11-4989)	-	-	-
Total Revenues	85,079	120,000	320,000
Expenditures			
Capital Projects Roadways (Blondy Jhune Rd Alignment) 21-8210-491-300)	403,289		-
Total Expenditures	403,289	-	-
Total General Fund Restricted Impact Fees & 3rd Party	1,594,914	1,714,914	2,034,914
Restricted for Devel Logan Ford/Five Oaks/Lakeview Downs	52,800	52,800	52,800
Restricted for Brockdale Road Maint.	31,464	31,464	31,464
Restricted for Blondy Jhune Realignment			
Total 3rd Party Restricted	84,264	84,264	84,264
General Fund Ending Bal Impact Fees (Restricted for Roads)	1,510,650	1,630,650	1,950,650
Total General Fund Restricted Impact Fees & 3rd Party	1,594,914	1,714,914	2,034,914
WATER FUND:			
Beginning Balance - Water Fund	(5,442,900)	(5,442,900)	(5,442,900)
Revenue			
Water Impact Fees (51-4500)		120,000	220,000
Development Fees-Sewer Osage Ln Lift Station (Hunt) 51-4510			
Restricted for Capital Projects		-	
Restricted for Lakeview Downs			
Total Revenues	-	120,000	220,000
Expenditures			
Capital Projects- Water			-
Total Expenditures	-	-	-
Revenues less Expenditures		120,000	220,000
Water Fund ending balance to apply toward impact fees	(5,442,900)	(5,322,900)	(5,222,900)
Restricted			
Restricted for Capital Projects	688,064		
Restricted for Enchanted Way/ Lakeview Downs	11,000		11,000
Sewer - Osage Lane Lift Station (remaining escrow funding)	208,651		208,651
Total Restricted	907,715	-	219,651

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 **.255463** for 2025. This tax rate is the De Minimis rate - below is a table depicting the recent history of the City of Lucas property tax rate.

Tax Year	M&O	I&S	Total
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
2024	0.184805	0.054246	0.239051
2025	0.202670	0.052793	0.255463

Projected

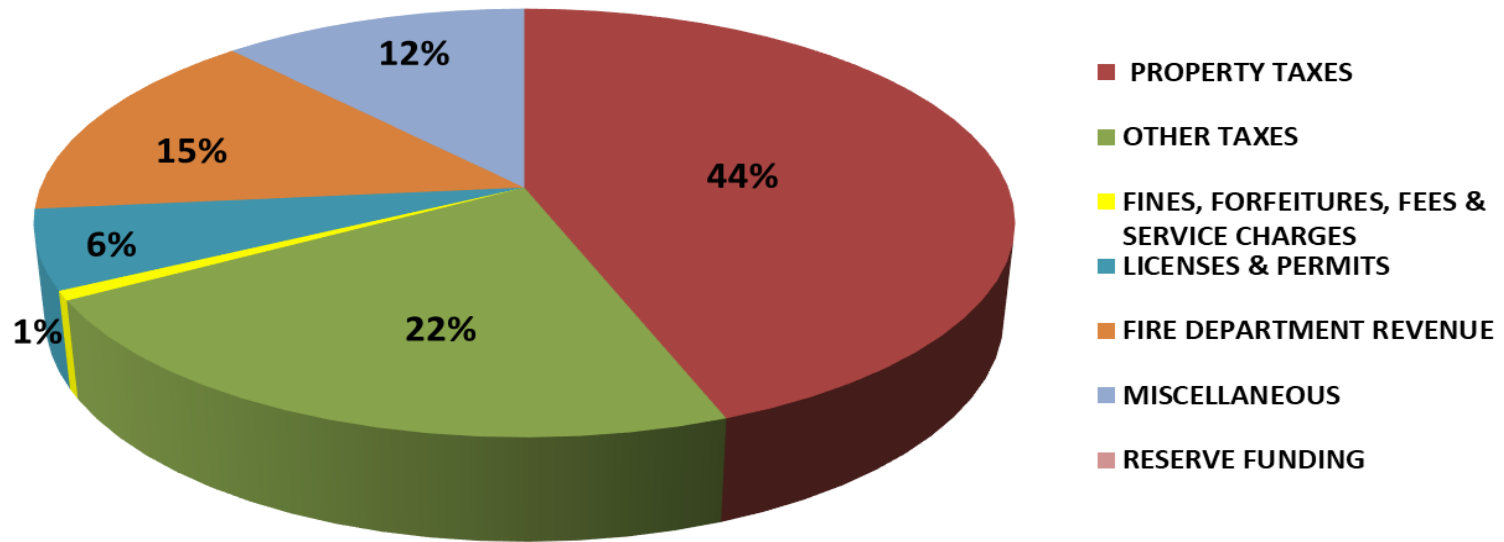
As you can see in the chart below, the property tax rate for the City of Lucas is very favorable in comparison to other cities within the area.

Fiscal Year 2024 Tax Rates

City	M&O	I&S	Total
Sachse	0.456209	0.194207	0.650416
Farmersville	0.475137	0.201636	0.676773
Wylie	0.417244	0.117057	0.534301
Princeton	0.256657	0.183569	0.440226
Celina	0.287061	0.311107	0.598168
Melissa	0.318300	0.135816	0.454116
Anna	0.360213	0.146987	0.507200
Prosper	0.324608	0.180392	0.505000
Murphy	0.271253	0.091280	0.362533
Allen	0.320531	0.096969	0.417500
Parker	0.302744	0.007695	0.310439
Fairview	0.232798	0.077483	0.310281
Lucas	0.184805	0.054246	0.239051

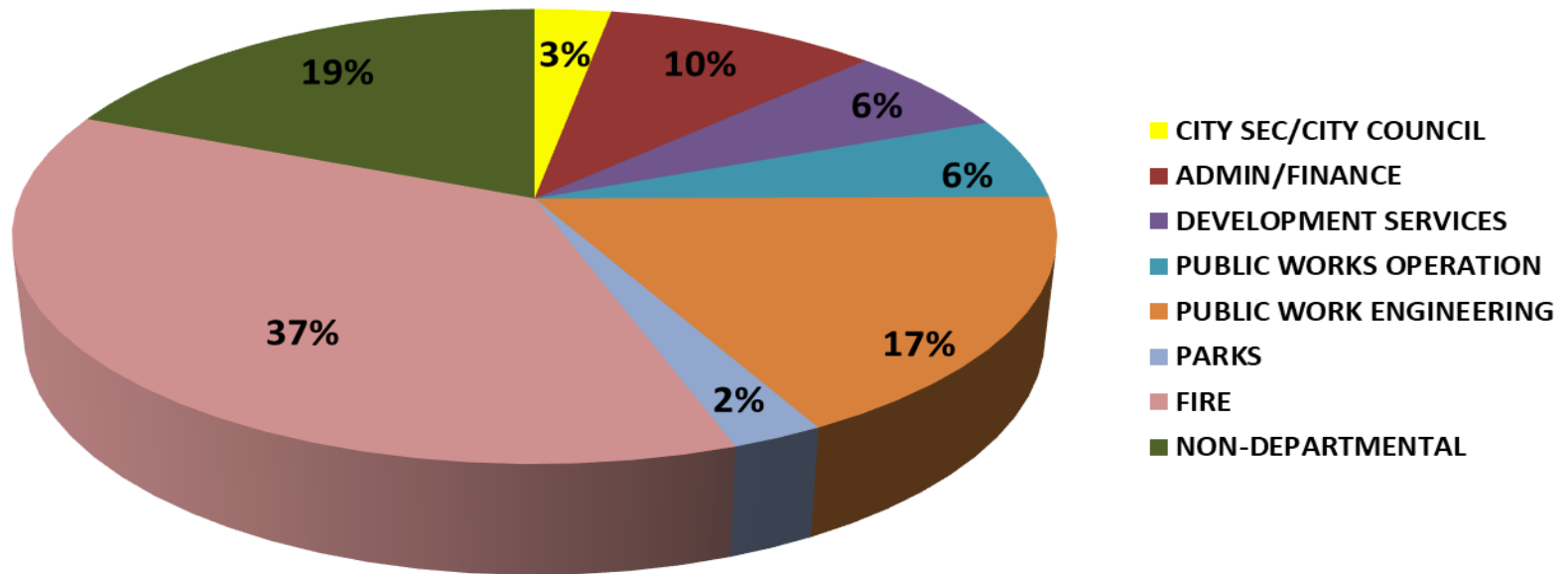
General Fund Revenue FY 25/26

Total \$11,114,275



General Fund Expenditures by Department FY 25/26

Total \$10,868,771



11 -GENERAL FUND		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
REVENUE						
4011	PROPERTY TAXES	3,985,194	4,252,605	4,432,885	4,919,346	(De Minimis Tax Rate M&O .202670)
4012	PROPERTY TAXES-DEL.	22,802		2,903		
4015	PROPERTY TAXES-P&I	17,613		19,477		
TOTAL PROPERTY TAXES		4,025,609	4,252,605	4,455,265	4,919,346	
OTHER TAXES						
4101	SALES TAX	1,320,171	1,250,000	1,365,702	1,365,702	Adjust for trend
4101-100	SALES TAX STREETS	662,068	625,400	684,451	684,451	Adjust for trend
4102	FRANCHISE-ELECTRICAL	444,221	375,000	453,423	375,000	
4103	FRANCHISE-TELEPHONE	569				
4104	FRANCHISE-CABLE	18,911	20,442	14,000	20,442	
4105	FRANCHISE-GAS	53,161	47,000	53,161	47,000	
4106	FRANCHISE-CABLE PEG	2,312	2,500	2,000	2,500	
TOTAL OTHER TAXES		2,501,413	2,320,342	2,572,737	2,495,095	
FINES & FORFEITURES						
4202	COURT TECHNOLOGY FUND	12	4	12		
4203	COURT SECURITY FUND	15	5	15		
4204	COURT COST-CITY	15	5	15		
4205	FINES	719	10	1,088		
4206	COURT COST-STATE	186	62	186		
4220	OTHER COURT FINES & FEES	15	5	15		
TOTAL FINES & FORFEITURES		962	91	1,331	-	
LICENSES & PERMITS						
4301	GEN CONTRACTOR REG.	585	-			Contractor Fee Registration Elimination
4361	ZONING REQUEST	450	2,000	2,000	2,000	
4362	SPECIFIC USE PERMITS	-	2,000	2,000	2,000	
4363	VARIANCE REQUEST	450	900	900	1,350	
4365	BLDG PERMITS-RESIDENTIAL	199,343	280,000	175,000	320,000	
4367	BLDG PERMITS-ACC.	21,926	30,000	22,000	32,000	
4368	BLDG PERMITS-REMODEL	18,029	12,000	7,000	18,000	
4369	BLDG PERMITS-COMM.	8,997	30,000	7,029	90,000	
4371	ELECTRICAL PERMITS	6,360	8,000	6,000	8,800	
4372	PLUMBING PERMITS	11,810	8,000	9,500	8,800	
4373	HEATING & A/C PERMITS	4,160	2,000	4,000	3,000	
4374	FENCE PERMITS	4,800	7,200	4,500	7,200	
4375	SWIMMING POOL PERMITS	22,850	24,000	13,000	26,000	
4376	WEIGHT LIMIT PERMITS	49,650	60,000	33,000	72,000	
4377	ROOF PERMITS	2,670	2,000	10,000	3,000	
4378	SPRINKLER SYST PERMITS	4,875	8,000	3,400	8,000	
4379	DRIVEWAY PERMIT	2,160	800	1,795	1,000	
4380	SIGN PERMIT	845	3,000	750	3,000	
4382	STORM WATER MGMT PERMIT	2,220	9,000	2,100	10,000	
4384	SOLICITATION PERMIT	-	120	40	120	
4390	PLANNED DEVELOPMENT	870	-	-		
4395	HEALTH SERVICE PERMITS	6,750	10,000	8,800	12,000	
4398	MISC LICENSES & PERMITS	480	1,200	885	2,000	
4611	FIRE SPRINKLER PERMIT	13,000	32,000	8,250	35,000	
TOTAL LICENSES & PERMITS		383,280	532,220	321,949	665,270	
FIRE DEPARTMENT REVENUE						
4612	COUNTY FIRE DISTRICT	3,601	-	3,731		
4613	SEIS LAGOS INTERLOCAL	598,602	676,963	676,963	759,655	
4614	AMBULANCE SERVICES	222,604	152,521	225,000	200,000	
4615	LISD EMS SERVICE	1,736	1,650	2,340	2,000	
4999	FIRE DISTRICT TRANSFER IN	622,000	622,000	677,137	677,137	
TOTAL FIRE DEPARTMENT REVENUE		1,448,542	1,453,134	1,585,171	1,638,792	
FEES & SERVICE CHARGES						
4424	PLAT & REPLAT FEES	3,711	10,000	3,605	10,000	
4425	RE-INSPECTION FEES	3,700	7,000	2,500	8,500	
4426	FEES-BUILDING PROJECTS	21,700	12,000	23,450	12,500	
4427	PUBLIC IMPRV/INSPEC	40,100	36,000	118,500	48,000	
TOTAL FEES & SERVICE CHARGES		69,211	65,000	148,055	79,000	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	535,010	550,000	735,000	700,000	Adjust for trend
4914	INSURANCE CLAIM REIMB	23,349	-	12,457		
4915	CHILD SAFETY INCOME	10,518	8,000	8,852	10,000	
4916	CREDIT CARD REVENUE	63,691	48,000	69,000	73,000	
4918	PERMIT FEE BEER & WINE	195	-			
4919	OPIOID ABATEMENT TRUS	-	-			

11 -GENERAL FUND		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
REVENUE						
4920	FARMER MARKET EVENT FEE	5,320	5,200	3,930	5,200	
4931	RENTAL INCOME	91,052	97,920	97,920	97,920	
4980	PARK DEDICATION FEES	13,000	45,000	79,000	45,000	
4981	FACILITY RENTAL	1,475	-			
4985	GRANT REVENUES	23,275	15,000	20,899	14,713	
4986	DONATION TO CITY	1,500		25,165		
4991	STREET ASSESSMENTS	-				
4992	SALE OF ASSETS	967		10,388		
4993	POSTAGE	1				
4997	MISCELLANEOUS	5,453				
4998	PILOT TRANSFER IN	389,592	353,549	353,549	370,939	
TOTAL MISCELLANEOUS REVENUE		1,164,397	1,122,669	1,416,160	1,316,772	
RESERVES						
4996	GF RESERVES (USE OF)			2,047,683	-	
TOTAL REVENUES		9,593,415	9,746,061	12,548,351	11,114,275	

11 -GENERAL FUND CITY COUNCIL DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6100-112	WORKERS' COMPENSATION	70	70	70	70	
6100-127	MEDICARE	146	220	220	220	
6100-468	CITY COUNCIL FEES	10,050	9,000	9,000	9,000	
TOTAL PERSONNEL SERVICES		10,266	9,290	9,290	9,290	
<u>MATERIALS & SUPPLIES</u>						
6100-201	OFFICE SUPPLIES	1,410	1,000	1,000	1,000	
6100-204	FOOD/BEVERAGE	3,142	4,000	4,000	4,000	
6100-205	LOGO/UNIFORM	1,678	3,500	3,500	3,500	
6100-210	COMPUTER SUPPLIES	23	350	350	350	
6100-222	AUDIO/VISUAL	-	10,000	8,600	2,500	Repair & Replacement as needed
TOTAL MATERIALS & SUPPLIES		6,253	18,850	17,450	11,350	
<u>PURCHASED SERVICES:</u>						
6100-307	TRAINING & TRAVEL	1,684	7,000	7,000	7,000	\$1K per person
TOTAL PURCHASED SERVICES		1,684	7,000	7,000	7,000	
<u>GENERAL & ADMINISTRATIVE SERVICES</u>						
6100-441	APPRECIATION/AWARDS	6,963	6,500	6,500	6,500	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		6,963	6,500	6,500	6,500	
<u>NON-CAPITAL EXPENSE</u>						
6100-451	SOFTWARE, BOOKS, & CDS	11,940	13,670	13,670	14,053	See Detail Listing & IT Schedule
TOTAL NON-CAPITAL EXPENSE		11,940	13,670	13,670	14,053	
TOTAL CITY COUNCIL		37,105	55,310	53,910	48,193	

11 -GENERAL FUND CITY SECRETARY DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6110-101	SALARIES - EXEMPT	140,277	84,000	115,949	115,949	
6110-112	WORKERS' COMPENSATION	450	257	257	355	
6110-113	LONGEVITY PAY	-	100	100	144	
6110-122	TMRS	17,429	11,103	15,365	19,546	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6110-123	GROUP INSURANCE	25,684	13,080	13,080	13,080	
6110-127	MEDICARE	2,014	1,218	1,682	1,682	
6110-129	LT DISABILITY	304	252	252	348	
6110-133	TELEPHONE ALLOWANCE	600	-			
TOTAL PERSONNEL SERVICES		186,758	110,010	146,685	151,104	
MATERIALS & SUPPLIES						
6110-201	OFFICE SUPPLIES	1,497	1,700	1,700	1,700	
6110-204	FOOD/BEVERAGE	68	100	100	100	
6110-205	LOGO/UNIFORM	-	200	200	300	
6110-210	COMPUTER SUPPLIES	118	300	300	500	
6110-238	PRINTING & COPYING	22,706	22,800	22,800	22,800	
6110-239	RECORDS MANAGEMENT	8,823	15,779	15,779	15,779	
TOTAL MATERIALS & SUPPLIES		33,212	40,879	40,879	41,179	
PURCHASED SERVICES						
6110-305	SOFTWARE SUPPORT & MAINT.	8,098	9,000	42,100	24,950	See Detail Listing & IT Schedule
6110-306	PUBLIC NOTICES	3,790	14,300	14,300	14,300	
6110-307	TRAINING & TRAVEL	2,999	3,775	3,775	3,320	See Travel & Training Plan
6110-309	PROFESSIONAL SERVICES	7,603	6,000	6,000	6,000	Codification - Franklin
6110-323	CELL PHONE	532	600	600	600	
6110-349	FILING FEES	182	2,200	2,200	2,200	
TOTAL PURCHASED SERVICES		23,205	35,875	68,975	51,370	
GENERAL & ADMINISTRATIVE SERVICES						
6110-443	DUES/LICENSES	653	225	225	225	See detail Listing
6110-445	ELECTIONS	8,307	8,830	730	9,000	See detail Listing
6110-451	SOFTWARE, BOOKS & CD'S	944	1,100	1,100	1,100	
TOTAL GENERAL & ADMIN SERVICES		9,904	10,155	2,055	10,325	
NON-CAPITAL EXPENSE						
6110-411	FURNITURE & FIXTURES	-	-	-	-	
TOTAL NON-CAPITAL EXPENSE		-	-	-	-	
TOTAL CITY SECRETARY		253,078	196,919	258,594	253,978	

11 - GENERAL FUND ADMINISTRATION & FINANCE DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6200-101	SALARIES - EXEMPT	302,159	392,533	399,192	404,192	City Manager, Finance Director and Executive Admin Assistant split 50/50 with Water Fund
6200-102	SALARIES - NON-EXEMPT	116,225	120,191	134,106	134,106	
6200-103	SALARIES - TEMPORARY	4,290	15,600	15,600	15,600	20 hrs. per wk. @\$15 per hour (intern)
6200-111	OVERTIME	2,242	1,900	1,900	1,900	
6200-112	WORKERS' COMP	1,250	1,650	1,650	1,695	
6200-113	LONGEVITY PAY	2,140	2,550	2,550	2,688	
6200-122	TMRS	52,823	70,630	73,434	94,399	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6200-123	GROUP INSURANCE	57,747	71,940	71,940	71,940	
6200-127	MEDICARE	6,112	7,688	7,986	8,061	
6200-129	LT DISABILITY	730	1,538	1,538	1,615	
6200-133	TELEPHONE ALLOWANCE	2,025	2,700	2,700	2,700	
6200-141	CAR ALLOWANCE	2,200	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		549,944	691,320	714,996	741,296	
MATERIALS & SUPPLIES						
6200-201	OFFICE SUPPLIES	4,692	6,000	6,000	6,500	Increase in personnel
6200-202	POSTAGE	869	1,700	1,700	1,700	Split 50/50 between water and general funds
6200-204	FOOD/BEVERAGE	1,364	2,200	2,200	2,500	Increase in personnel
6200-205	LOGO/UNIFORM ALLOWANCE	813	800	1,800	1,800	
6200-210	COMPUTER SUPPLIES	-	350	350	700	Increase in personnel
TOTAL MATERIALS & SUPPLIES		7,739	11,050	12,050	13,200	
PURCHASED SERVICES:						
6200-302	AUDITING & ACCOUNTING	17,756	21,000	21,000	25,000	50/50 split with WF
6200-305	SOFTWARE SUPPORT/MAINT	22,428	31,400	31,400	32,500	\$10K HR Software/\$22.5K Incode Software Maint.
6200-307	TRAINING & TRAVEL	9,552	13,885	13,885	21,424	See Travel & Training Plan (Included \$3.5K Lunch and Learn)
6200-309	PROFESSIONAL SERVICES	2,899	3,000	4,400	4,400	\$3K Debt Disclosure SAMCO
6200-313	MAINTENANCE AGREEMENTS	5,842	6,816	6,816	6,816	Konica Copier (Split 50/50 water fund)
6200-318	TAX COLLECTION	2,481	3,000	3,000	3,000	
6200-319	CENTRAL APPRAISAL FEE	38,081	45,688	45,688	54,000	Increase in property appraised
6200-321	STATE COMPTROLLER (COURT FEI	558	502	502	502	
6200-322	CONTRACTS	4,200	7,600	7,600	7,600	Cost Municipal Judge
6200-323	CELL PHONE	317	600	600	-	
6200-324	INMATE BOARDING	-	750	750	750	
6200-325	LIABILITY INSURANCE	47,175	52,672	52,806	60,072	Increase in rate & coverage
TOTAL PURCHASED SERVICES		151,288	186,913	188,447	216,064	
GENERAL & ADMINISTRATIVE SERVICES						
6200-441	APPRECIATION/AWARDS	6,130	4,900	4,900	5,500	See Detail Listing
6200-442	TML MEMBERSHIP DUES	2,376	2,600	2,600	2,730	
6200-443	DUES/LICENSES	3,795	5,846	5,846	4,520	See Detail Listing
6200-444	EMPLOYMENT SCREENING	660	1,750	1,750	1,750	
6200-445	CHILD SAFETY EXPENSE	-	-	-	-	
6200-497	CREDIT CARD FEES	55,485	45,000	68,733	70,000	
TOTAL GENERAL & ADMIN SERVICES		68,447	60,096	83,829	84,500	
NON-CAPITAL EXPENSE						
6200-411	FURNITURE	1,796	-	-	-	
TOTAL NON-CAPITAL EXPENSE		1,796	-	-	-	
CAPITAL OUTLAY						
8200-421	VEHICLES	-	-	-	27,550	
TOTAL CAPITAL OUTLAY		-	-	-	27,550	
TOTAL ADMINISTRATION & FINANCE		779,213	949,379	999,322	1,082,610	

11 -GENERAL FUND PUBLIC WORKS - ENGINEERING DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6209-101	SALARIES - EXEMPT	101,224	106,364	40,081	40,081	CIP Manager split 50/50 with Water Fund
6209-103	SALARIES - TEMPORARY	-	15,600	15,600	15,600	20 hrs. per wk. @\$15 per hour (intern)
6209-112	WORKERS' COMPENSATION	350	375	375	375	
6209-113	LONGEVITY	114	170	90	114	
6209-122	TMRS	9,935	16,070	7,482	9,484	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6209-123	GROUP INSURANCE	10,229	13,080	6,540	6,540	
6209-127	MEDICARE	1,470	1,737	810		
6209-129	LT DISABILITY	140	325	130	130	
6209-133	TELEPHONE ALLOWANCE	-	-			
TOTAL PERSONNEL SERVICES		123,462	153,721	71,108	72,324	
MATERIALS & SUPPLIES						
6209-201	OFFICE SUPPLIES	223	265	265	275	
6209-208	MINOR APPARATUS	251	525	525	545	
6209-209	PROTECTIVE CLOTHING/UNIFORMS	344	2,210	1,210	2,210	See Detail Listing
6209-210	COMPUTER SUPPLIES	129	525	525	545	
TOTAL MATERIALS & SUPPLIES		947	3,525	2,525	3,575	
MAINTENANCE & REPAIR						
6209-232	VEHICLE MAINTENANCE	10	1,100	1,100	1,200	See Detail Listing
TOTAL MAINTENANCE & REPAIR		10	1,100	1,100	1,200	
PURCHASED SERVICES						
6209-307	TRAVEL/TRAINING	1,471	2,420	2,420	2,730	See Travel & Training Plan
6209-313	MAINTENANCE AGREEMENTS	-	1,650	1,650	1,710	
6209-309	PROFESSIONAL SERVICES	101,784	230,000	279,500	223,000	See Detail Listing
6209-323	CELL PHONE	965	1,000	1,000	1,035	
6209-334	STREET LIGHTING	1,938	5,000	5,000	5,175	
TOTAL PURCHASED SERVICES		106,158	240,070	289,570	233,650	
GENERAL & ADMINISTRATIVE SERVICES						
6209-443	DUES/LICENSES	472	575	575	1,135	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		472	575	575	1,135	
NON-CAPITAL EXPENSE						
6209-411	FURNITURE & FIXTURES	-	-	-		
6209-416	IMPLEMENTS & APPARATUS	-	500	500	525	
6209-433	SIGNS & MARKINGS	13,602	12,000	12,000	12,400	Regulatory Signage
6209-451	SOFTWARE	3,411	3,600	3,600	2,600	See Comprehensive IT Schedule
6209-452	HARDWARE	251	500	500	525	
TOTAL NON-CAPITAL EXPENSE		17,264	16,600	16,600	16,050	
CAPITAL OUTLAY						
8209-301	IMPROVEMENTS ROADS	856,497	862,000	1,092,761	1,350,000	
8209-302	CULVERT MAINTENANCE	270,062	100,000	279,130	103,500	
8209-303	DRAINAGE	96,640	100,000	100,000	103,500	
TOTAL CAPITAL OUTLAY		1,223,199	1,062,000	1,471,891	1,557,000	
TOTAL PUBLIC WORKS - ENGINEERING		1,471,512	1,477,591	1,853,369	1,884,934	

11 -GENERAL FUND		2023-2024	2024-2025	2024-2025	2025-2026	DESCRIPTION
PUBLIC WORKS - OPERATIONS		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	
PERSONNEL SERVICES						
6210-101	SALARIES - EXEMPT			65,000	65,000	Public Works Director split 50/50 with WF
6210-102	SALARIES - NON-EXEMPT	181,107	196,957	211,488	211,488	
6210-111	OVERTIME	5,093	4,500	4,500	20,000	Reclass from WF 6400/based on current trend
6210-112	WORKERS' COMPENSATION	6,240	6,857	9,265	9,302	
6210-113	LONGEVITY	896	1,244	1,688	1,904	
6210-122	TMRS	23,037	26,442	36,911	49,777	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6210-123	GROUP INSURANCE	47,714	52,320	58,860	58,860	
6210-127	MEDICARE	2,669	2,921	4,075	4,299	
6210-129	LT DISABILITY	359	591	798	802	
TOTAL PERSONNEL SERVICES		267,115	291,832	392,585	421,432	
MATERIALS & SUPPLIES						
6210-201	OFFICE SUPPLIES	308	735	735	1,000	
6210-204	FOOD/BEVERAGE	563	1,050	1,050	1,050	
6210-206	FUEL & LUBRICANTS	14,183	26,250	26,250	27,250	
6210-208	MINOR APPARATUS	4,497	5,000	5,000	5,000	
6210-209	PROTECTIVE CLOTHING/UNIFORMS	8,497	9,925	9,925	10,405	See Detail Listing
6210-210	COMPUTER SUPPLIES	72	265	265	300	
6210-211	MEDICAL SUPPLIES		265	265	300	
6210-214	CLEANING SUPPLIES	-	1,575	1,575	1,575	
6210-223	SAND/DIRT	2,269	3,150	3,150	3,150	
6210-224	ASPHALT/BASE/CONC/CULVERT	23,999	33,600	33,600	35,000	Street Maintenance Program
TOTAL MATERIALS & SUPPLIES		54,388	81,815	81,815	85,030	
MAINTENANCE & REPAIR						
6210-231	FACILITY MAINTENANCE	8,606	7,850	7,850	8,085	See Detail Listing
6210-232	VEHICLE MAINTENANCE	7,040	7,850	19,871	8,500	See Detail Listing
6210-233	EQUIPMENT MAINTENANCE	8,879	10,080	10,080	10,080	See Detail Listing
6210-234	WASTE DISPOSAL	480	5,355	5,355	5,500	
6210-298	MAINTENANCE & PARTS - MISC	3,330	3,150	3,150	3,200	
TOTAL MAINTENANCE & REPAIR		28,335	34,285	46,306	35,365	
PURCHASED SERVICES						
6210-307	TRAVEL/TRAINING	148	2,150	2,150	4,430	See Travel & Training Plan
6210-309	PROFESSIONAL SERVICES	34,831	45,000	45,000	55,000	\$5K Surveying/\$50K Tree Trimming
6210-323	CELL PHONE	1,693	3,500	3,500	3,500	
6210-331	UTILITIES, ELECTRIC	6,400	7,200	7,200	8,400	
6210-346	EQUIPMENT RENTAL	3,954	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		47,026	61,850	61,850	75,330	
GENERAL & ADMINISTRATIVE SERVICES						
6210-443	DUES/LICENSES	-	462	462	462	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		-	462	462	462	
NON-CAPITAL EXPENSE						
6210-411	FURNITURE & FIXTURES		-	-		
6210-433	SIGNS & MARKINGS	11,638	14,000	14,000	15,000	Street Signs
TOTAL NON-CAPITAL EXPENSE		11,638	14,000	14,000	15,000	
CAPITAL OUTLAY						
8210-420	EQUIPMENT		-	-		
8210-421	VEHICLES	81,202	-	-	-	
TOTAL CAPITAL OUTLAY		81,202	-	-	-	
TOTAL PUBLIC WORKS		489,704	484,244	597,018	632,619	

11 -GENERAL FUND PARKS DEPARTMENT DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
<u>MAINTENANCE & REPAIR</u>						
6211-231	FACILITIES MAINTENANCE	4,391	5,000	5,000	5,950	See Detail Listing&IT Schedule \$150 Peplink
6211-233	EQUIPMENT MAINTENANCE	3,494	5,000	5,000	6,000	Small landscaping Equipment
TOTAL MAINTENANCE & REPAIR		7,885	10,000	10,000	11,950	
<u>PURCHASED SERVICES</u>						
6211-322	CONTRACTS	78,873	102,500	102,500	106,088	See Detail Listing
6211-331	UTILITIES, ELECTRIC	3,643	3,500	3,500	3,623	
6211-333	UTILITIES, WATER	12,169	11,000	11,000	12,000	
TOTAL PURCHASED SERVICES		94,685	117,000	117,000	121,711	
<u>SPECIAL EVENTS</u>						
6211-444	FOUNDERS DAY	21,049	25,000	36,050	35,000	See Detail Listing
6211-445	SERVICE TREE PROGRAM	5,748	7,000	8,370	8,400	
6211-446	KEEP LUCAS BEAUTIFUL	6,218	5,000	5,000	5,175	See Detail Listing
6211-447	COUNTRY CHRISTMAS	25,111	15,000	29,245	25,000	See Detail Listing
6211-448	PARK EVENTS	5,032	5,000	5,000	5,175	See Detail Listing
6211-449	LUCAS FARMERS MARKET	4,629	8,500	8,500	8,798	See Detail Listing
6211-450	LUCAS CAR SHOW	4,216	5,000	5,000	5,175	See Detail Listing
TOTAL SPECIAL EVENTS		72,003	70,500	97,165	92,723	
<u>NON-CAPITAL OUTLAY</u>						
6211-417	PARK IMPROVEMENTS	33,276	40,000	40,000	40,000	
TOTAL NON- CAPITAL OUTLAY		33,276	40,000	40,000	40,000	
<u>CAPITAL OUTLAY</u>						
8211-417	PARK IMPROVEMENTS	121,802			-	
TOTAL CAPITAL OUTLAY		121,802	-	-	-	
<u>TOTAL PARKS</u>						
TOTAL PARKS		329,651	237,500	264,165	266,384	

11 -GENERAL FUND DEVELOPMENT SERVICES DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	
PERSONNEL SERVICES						
6212-101	SALARIES - EXEMPT	73,566	138,548	115,794	115,794	Devl. Serv. Direc Split 50/50 with Water Fund
6212-102	SALARIES - NON-EXEMPT	243,698	269,401	276,912	276,912	
6212-111	OVERTIME	12,782	11,200	11,200	11,200	
6212-112	WORKERS' COMPENSATION	2,304	2,612	2,612	2,612	
6212-113	LONGEVITY PAY	1,822	2,068	2,068	2,284	
6212-122	TMRS	41,055	55,015	48,568	62,097	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6212-123	GROUP INSURANCE	46,708	71,940	58,860	58,860	
6212-127	MEDICARE	4,754	6,078	5,364	5,364	
6212-129	LT DISABILITY	654	1,224	1,224	1,224	
TOTAL PERSONNEL SERVICES		427,343	558,086	522,602	536,347	
MATERIALS & SUPPLIES						
6212-201	OFFICE SUPPLIES	2,919	5,775	5,775	5,978	
6212-203	SUBSCRIPTIONS	-	370	370	370	
6212-204	FOOD/BEVERAGE	22	630	630	652	
6212-205	LOGO/UNIFORM ALLOWANCE	1,988	2,850	2,850	2,950	
6212-206	FUEL & LUBRICANTS	6,248	12,600	12,600	12,600	
6212-210	COMPUTER SUPPLIES		525	525	\$525	
TOTAL MATERIALS & SUPPLIES		11,177	22,750	22,750	23,075	
MAINTENANCE & REPAIR						
6212-232	VEHICLE MAINTENANCE	11,591	8,300	8,300	8,300	See Detail Listing
TOTAL MAINTENANCE & REPAIR		11,591	8,300	8,300	8,300	
PURCHASED SERVICES:						
6212-305	SOFTWARE SUPPORT/MAINT.	2,194	13,822	13,822	23,198	\$2,438 Incode/\$14,760 MGO/ \$6K AI See Comprehensive IT Schedule
6212-307	TRAINING & TRAVEL	2,801	14,428	14,428	13,799	See Travel & Training Plan
6212-309	PROFESSIONAL SERVICES	13,200	20,500	20,500	22,500	See Detail Listing
6212-323	CELL PHONE	3,754	6,400	6,400	6,624	
TOTAL PURCHASED SERVICES		21,949	55,150	55,150	66,121	
GENERAL & ADMINISTRATIVE SERVICES						
6212-443	DUES/LICENSES	449	3,545	3,545	3,545	See Detail Listing
6212-451	SOFTWARE, BOOKS & CD'S	1,330	2,730	2,730	1,130	Code Books
6212-452	STORM WATER EXPENSE	1,689	9,450	9,450	9,780	Includes \$7,280 supplies/eqp for Two cleanup events/\$2,500 Education Exp
TOTAL GENERAL & ADMINISTRATION SERVICES		3,468	15,725	15,725	14,455	
CAPITAL OUTLAY						
8212-421	VEHICLES			-	38,288	Building inspector truck replacement Replaces 2011 F-150
TOTAL CAPITAL OUTLAY		-	-	-	38,288	
TOTAL DEVELOPMENT SERVICES		475,528	660,011	624,527	686,586	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6300-101	SALARIES - EXEMPT	395,177	408,658	422,489	422,489	
6300-102	SALARIES - NON EXEMPT FF/EMS	1,274,429	1,345,251	1,382,813	1,382,813	
6300-103	SAL - NON EXEMPT TEMP		3,600	3,600	3,600	Emerg. Mgt. Intern
6300-106	CERTIFICATION FEES	6,080	16,560	16,560	18,000	See Detail Listing
6300-111	SALARIES - OVERTIME	239,760	280,245	280,245	313,629	See Detail Listing
6300-112	WORKERS' COMPENSATION	70,124	73,228	73,228	77,000	
6300-113	LONGEVITY PAY	5,120	5,744	5,744	6,656	
6300-122	TMRS	237,688	269,240	276,095	363,950	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6300-123	GROUP INSURANCE	244,621	248,520	248,520	248,520	
6300-127	MEDICARE	27,447	29,788	30,533	31,477	
6300-128	OTHER RETIREMENT	289,263	-			
6300-129	LT DISABILITY	3,211	5,262	5,262	5,293	
6300-131	UNEMPLOYMENT COMPENSATION	140				
6300-133	TELEPHONE ALLOWANCE	600	600	600	600	
TOTAL PERSONNEL SERVICES		2,793,660	2,686,696	2,745,689	2,874,027	
MATERIALS & SUPPLIES						
6300-201	OFFICE SUPPLIES	2,008	2,100	2,100	2,100	
6300-202	POSTAGE	232	375	375	375	
6300-204	FOOD/BEVERAGE	5,814	6,210	6,210	6,700	See Detail Listing
6300-205	LOGO/UNIFORM ALLOWANCE	22,011	24,680	24,680	26,400	See Detail Listing
6300-206	FUEL & LUBRICANTS	25,407	36,180	36,180	29,760	See Detail Listing
6300-207	FUEL - PROPANE/(natural gas)	1,583	2,250	2,250	2,250	
6300-208	MINOR APPARATUS	15,003	16,005	16,005	20,810	See Detail Listing
6300-209	PROTECTIVE CLOTHING	27,148	24,025	24,025	25,125	See Detail Listing
6300-210	COMPUTER SUPPLIES	1,443	1,900	1,900	1,900	See Detail Listing
6300-211	MEDICAL & SURGICAL SUPPL	38,783	41,866	47,035	44,798	See Detail Listing
6300-214	SUPPLIES - FD	9,616	5,795	5,795	6,170	See Detail Listing
6300-215	DISPOSABLE MATERIALS	1,439	19,250	19,250	19,250	See Detail Listing
6300-227	PREVENTION ACTIVITIES	5,550	5,575	5,575	5,575	See Detail Listing
TOTAL MATERIALS & SUPPLIES		156,037	186,211	191,380	191,213	
MAINTENANCE & REPAIR						
6300-231	FACILITY MAINTENANCE	41,688	33,790	65,214	47,380	See Detail Listing
6300-232	VEHICLE MAINTENANCE	97,454	101,890	101,890	123,710	See Detail Listing
6300-233	EQUIPMENT MAINT	14,673	16,215	16,215	18,165	See Detail Listing
TOTAL MAINTENANCE & REPAIR		153,815	151,895	183,319	189,255	
PURCHASED SERVICES						
6300-302	FIRE DEPT RUN REIMBURS.	13,287	10,989	10,989	15,719	See Detail Listing
6300-302.1	LISD GAME COVERAGE	150	800	800	800	See Detail Listing
6300-303	TELEPHONE	5,610	6,171	6,171	5,344	See Comprehensive IT Schedule
6300-304	INTERNET	6,914	7,623	11,533	12,360	See Comprehensive IT Schedule
6300-307	TRAINING & TRAVEL	50,576	62,724	62,724	74,256	See Detail Listing
6300-309	PROFESSIONAL SERVICES	143,769	174,356	159,856	163,685	See Detail Listing
6300-310	SCBA	11,894	11,100	11,100	7,800	See Detail Listing
6300-313	MAINTENANCE AGREEMENTS	18,611	20,360	20,360	34,985	See Detail Listing
6300-316	911 DISPATCH	92,111	95,889	95,889	105,252	Wylie Dispatch
6300-323	CELL PHONE	11,346	11,100	11,100	11,900	See Detail Listing
6300-325	LIABILITY INSURANCE	31,485	35,263	35,263	40,115	
6300-331	UTILITIES, ELECTRIC	28,854	30,000	30,000	35,000	
6300-333	UTILITIES, WATER	6,953	9,600	9,600	9,600	
6300-337	PAGER SERVICE	788	800	800	800	Active 911 Notification System
6300-346	EQUIPMENT RENTAL	506	550	550	550	
TOTAL PURCHASED SERVICES		422,854	477,325	466,735	518,166	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
GENERAL & ADMINISTRATIVE SERVICES						
6300-441	APPRECIATION/AWARDS	5,164	5,375	5,375	5,375	See Detail Listing
6300-443	DUES/LICENSES	4,688	6,785	6,785	7,175	See Detail Listing
6300-445	CHILD SAFETY	-	-	-	-	
6300-447	EMERGENCY MANAGEMENT SERV	9,589	9,689	9,689	9,239	See Detail Listing
6300-448	REHAB TRAINING & EQUIPMENT	947	950	950	950	See Detail Listing
6300-451	SOFTWARE, BOOKS & CD'S	3,076	3,870	3,870	5,834	See Detail Listing
TOTAL GENERAL & ADMINISTRATIVE SERVICES		23,464	26,669	26,669	28,573	
NON-CAPITALIZED EXPENSE						
6300-411	FURNITURE & FIXTURES		10,020	10,020		
6300-420	EQUIPMENT	6,445	4,900	4,900	5,200	See Detail Listing
6300-452	HARDWARE & TELECOM	16,778	17,450	17,450	20,580	See Detail Listing
TOTAL NON-CAPITALIZED EXPENSE		23,223	32,370	32,370	25,780	
CAPITAL OUTLAY						
8300-200	BUILDING IMPROVEMENTS	-	616,678	616,678		
8300-420	EQUIPMENT	204,199	33,800	152,947	73,182	See Detail Listing
8300-421	VEHICLES		140,000	1,787,254		
8300-452	HARDWARE & TELECOM	29,984	32,100	32,100	75,000	See Comprehensive IT Schedule
TOTAL CAPITAL OUTLAY		234,183	822,578	2,588,979	148,182	
TOTAL FIRE		3,807,236	4,383,744	6,235,141	3,975,196	

11 -GENERAL FUND GENERAL ADMINISTRATION - NON-DEPT. DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6999-110	PERFORMANCE/INCENTIVE	-	102,000		176,307	Includes 5% Merit/Market Adjustment
TOTAL PERSONNEL SERVICES		-	102,000	-	176,307	
MAINT & SUPPLIES						
6999-214	CLEANING SUPPLIES	1,558	1,500	1,500	1,600	
6999-231	FACILITY MAINT	34,010	33,000	33,000	34,155	Includes \$300 Security Monitoring See Comprehensive IT Schedule
TOTAL MAINT & SUPPLIES		35,568	34,500	34,500	35,755	
PURCHASED SERVICES						
6999-303	TELEPHONE	12,869	14,157	12,202	3,202	Ring Central
6999-304	INTERNET				9,000	Astound Internet
6999-305	IT SUPPORT/MAINT	76,679	79,299	79,299	81,606	See Comprehensive IT Schedule
6999-306	SOFTWARE MAINTENANCE	12,229	10,670	10,670	8,214	See Comprehensive IT Schedule
6999-308	CLEANING & PEST CONTROL	25,651	29,400	29,400	30,500	\$28K Cleaning \$2.5K Pest Control
6999-309	PROFESSIONAL SERVICES	4,246	4,246	4,246	235	See Comprehensive IT Schedule Civic Plus website in Dept 6110-305
6999-310	LEGAL SERVICES	57,088	200,000	143,576	150,000	Legislative Changes & Ordinance Revision
6999-323	STREAKER RESTORATION	50,000				
6999-326	LAW ENFORCEMENT	983,811	700,000	767,152	1,387,048	See Detail Listing
6999-331	ELECTRICITY	9,352	9,500	9,500	11,000	
6999-333	WATER	825	1,200	1,200	1,200	
6999-336	ANIMAL CONTROL	34,000	36,000	36,000	36,000	
TOTAL PURCHASED SERVICES		1,266,750	1,084,472	1,093,245	1,718,005	
NON-CAPITAL EXPENSE						
6999-411	FURNITURE	-	-	-	-	
6999-451	SOFTWARE	34,158	39,995	39,995	42,754	See Comprehensive IT Schedule
6999-452	HARDWARE, TELECOM	7,788	11,200	11,200	18,300	See Comprehensive IT Schedule
TOTAL NON-CAPITALIZED EXPENSE		41,946	51,195	51,195	61,054	
CAPITAL OUTLAY						
8999-200	BUILDING IMPROVEMENTS	127,189			47,150	Replace lights City Hall
8999-420	EQUIPMENT		-	-	-	
8999-451	SOFTWARE	-	-	-	-	
8999-452	HARDWARE, TELECOM	-	-	-	-	
TOTAL CAPITAL OUTLAY		127,189	-	-	47,150	
TOTAL NON-DEPARTMENTAL		1,471,453	1,272,167	1,178,940	2,038,271	
OTHER FINANCING SOURCES(USES)						
6999-998	TRANSFER OUT TO CAPITAL FUND	0	0	236,326		
TOTAL FINANCING SOURCES (USES)		\$ -	\$ -	\$ 236,326	\$ -	

21 - CAPITAL IMPROVEMENTS		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
REVENUES						
<u>FEES & SERVICE CHARGES</u>						
4404 INTERGOV/3RD PARTY REV			-		-	
TOTAL FEES & SERVICE CHARGES		-	-	-	-	
<u>MISCELLANEOUS REVENUE</u>						
4911 INTEREST INCOME		506,708	330,000	390,000	360,000	
4914 INSURANCE PROCEEDS		-	-	-		
TOTAL MISCELLANEOUS REVENUE		506,708	330,000	390,000	360,000	
TOTAL OPERATING REVENUE		506,708	330,000	390,000	360,000	
<u>OTHER FINANCIAL SOURCES (USES)</u>						
4996 TRANSFER IN FROM GF RESTRICTED RESERVES				236,326		
TOTAL OTHER FIN. SOURCES (USES)		-	-	236,326	-	

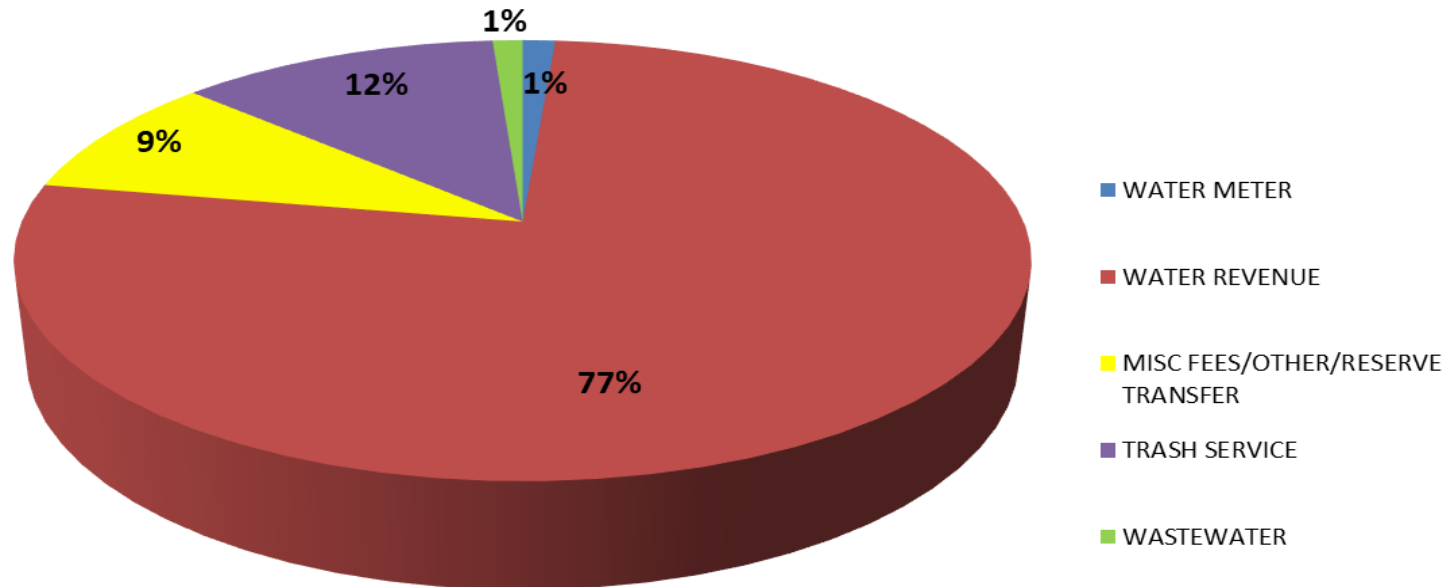
21 - CAPITAL IMPROVEMENTS		2023-2024	2024-2025	2024-2025	2025-2026	DESCRIPTION
PUBLIC WORKS		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	
CAPITAL OUTLAY						
8210-490-125	ELEVATED WATER TOWER	3,312,700	-	1,832,916		
8210-490-130	MCGARITY STEM REPLACEMENT			110,000		
8210-490-131	OSAGE LANE LIFT STATION (HUNT)	122,940		5,960		
8210-490-132	8 INCH FORCE MAIN RELOCATION (DESIGN)			41,450		
8210-490-133	AMI METER READ UPGRADE			695,194		
8210-490-134	ESTATE RD 8 INCH WATER LINE (DESIGN)			32,000		
8210-490-135	NORTH PUMP 12 INCH WATER LINE (DESIGN)			9,500		
8210-490-136	MCGARITY TANK REPAINTING			58,960		
8210-490-137	ESTATES AND NORTH PUMP W LINE IMPROV (CONSTRUC)			584,757		
8210-490-138	MCGARITY 1M GALLON GROUND STORAGE TANK (DESIGN)			259,000		
8210-491-136	WEST LUCAS RD PROJECT	89,100	-	2,566,450		
8210-491-300	BLONDY JHUNE RD ALIGNMENT	306,489	-			
8210-491-400	LOGAN FORD/WELBORN RD IMPROV	302,278				
8211-501	TRINITY TRAIL CONNECT PHASE 1	-	-	358,012		
8211-502	FOREST CREEK PARK PLAYGROUND	-	-	236,326		
TOTAL CAPITAL OUTLAY		4,133,507	-	6,790,525	-	
TOTAL PUBLIC WORKS		4,133,507	0	6,790,525	0	

****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.

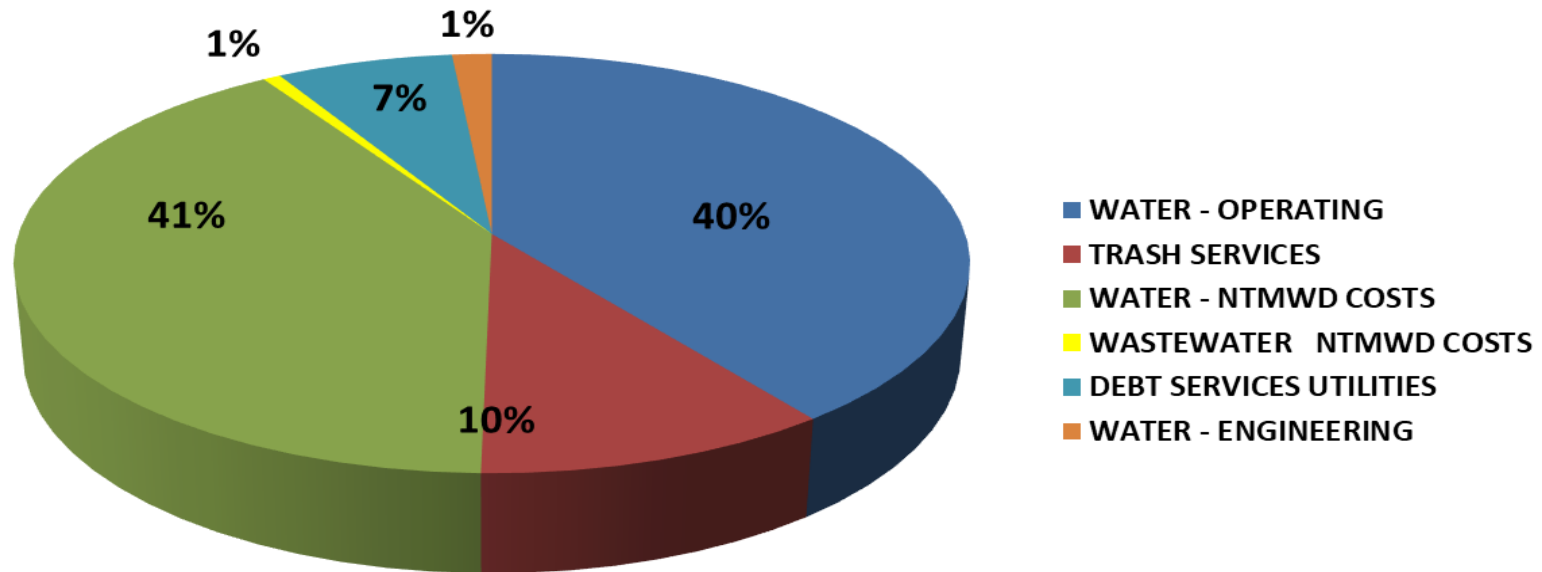
Water Fund Revenue FY 25/26

Total \$8,154,838



Water Fund Expenditures FY 25/26

Total \$8,154,838



51 - WATER UTILITIES FUND

		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
REVENUES						
<u>FEES & SERVICE CHARGES</u>						
4461	WATER REVENUE	6,496,277	5,833,980	5,833,980	6,246,590	
4462	WATER TAPS & BORES		14,000	-		
4463	PENALTY & INTEREST	41,970	35,000	47,000	45,000	
4467	WATER METER	114,250	100,000	100,000	100,000	
4468	WATER METER REPAIRS	1,200	6,000	3,500	5,000	
4469	WASTEWATER FEES	95,238	82,000	92,000	92,000	
4470	REREAD/CHARTING	150	100	250	100	
4475	WATERING FINES	500				
4478	TRASH SERVICE	936,685	890,000	970,000	984,000	
4497	FH METER RENTAL INC	5,550	4,500	3,200	4,000	
TOTAL FEES & SERVICE CHARGES		7,691,820	6,965,580	7,049,930	7,476,690	
<u>OTHER FINANCIAL SOURCES - ARPA FUNDING</u>						
4987	ARPA RECOVERY PLAN ACT	2,123,502				
<u>MISCELLANEOUS REVENUE</u>						
4911	INTEREST INCOME	699,059	540,000	580,000	500,000	
4912	RETURN CHECK CHARGE	800	-			
4913	NTMWD REFUND	-	-	-		
4915	MISC REV -SALES TAX DISC	335	-	-		
4996	WF RESERVE FUNDING (USE OF)	-	-		178,148	Transfer in for PW Eqp Storage bldg
4997	MISCELLANEOUS		-			
TOTAL MISCELLANEOUS REVENUE		700,194	540,000	580,000	678,148	
TOTAL REV & OTHER FINANCIAL SOURCES		10,515,516	7,505,580	7,629,930	8,154,838	-

		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
DEPARTMENTAL EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
6400-101	SALARIES - EXEMPT	296,665	310,087	366,421	371,421	City Manager, Finance Direc, Development Services Direc Public Works Direc and Executive Admin Assistant Split 50/50 with General Fund
6400-102	SALARIES - NON-EXEMPT	326,107	349,181	345,201	345,201	
6400-106	CERTIFICATION FEES	8,405	9,180	9,180	12,000	
6400-110	PERFORMANCE/INCENTIVE PAY	-	22,922	2,752	37,502	Includes 5% Merit/Market Adjustment
6400-111	OVERTIME	63,121	51,726	67,726	60,000	Reclassification to Dept. 6210 Farmers Markets/ city event coverage/additional staff
6400-112	WORKERS' COMPENSATION	11,744	12,676	14,939	14,954	
6400-113	LONGEVITY PAY	3,634	3,118	3,562	3,562	
6400-122	TMRS	86,724	95,052	105,777	134,335	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6400-123	GROUP INSURANCE	100,182	91,560	111,180	111,180	
6400-127	MEDICARE	9,941	10,443	11,624	11,699	
6400-129	LT DISABILITY	1,141	1,985	2,180	2,195	
6400-141	CAR ALLOWANCE	2,200	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		909,864	960,330	1,042,942	1,106,449	
<u>MATERIALS & SUPPLIES</u>						
6400-201	OFFICE SUPPLIES	775	840	840	2,500	
6400-202	POSTAGE	450	2,100	2,100	2,500	
6400-204	FOOD/BEVERAGE	123	1,050	1,050	1,200	
6400-206	FUEL & LUBRICANTS	13,247	36,750	36,750	37,852	
6400-207	FUEL - PROPANE/(NATURALGAS)	4,436	14,700	14,700	15,000	
6400-208	MINOR APPARATUS	-	3,500	3,500	4,000	
6400-209	PROTEC CLOTHING/UNIFORMS	6,925	9,925	9,925	12,025	See Detail Listing
6400-210	COMPUTER SUPPLIES	137	473	473	1,000	
6400-211	MEDICAL SUPPLIES	-	265	265	400	
6400-212	CHEMICALS	5,087	10,000	10,000	12,000	Water Testing Materials
6400-223	SAND/DIRT	394	3,000	3,000	5,000	
6400-224	ASPHALT/FLEXBASE/CONCRETE	-	6,500	6,500	7,000	
TOTAL MATERIALS & SUPPLIES		31,574	89,103	89,103	100,477	
<u>MAINTENANCE & REPAIR</u>						
6400-230	REPAIRS & MAINT. - EQUIP.	-	2,500	2,500	2,500	
6400-231	FACILITY MAINTENANCE	13,051	7,500	7,000	8,300	See Detail Listing
6400-232	VEHICLE/EQP MAINT.	7,562	8,600	8,600	9,100	See Detail Listing
6400-233	REPAIR & MAINT WTR FACILITIES	302,552	370,000	370,000	395,000	See Detail Listing - Includes \$120K for Valve & Hydrant Maint.
TOTAL MAINTENANCE & REPAIR		323,165	388,600	388,100	414,900	
<u>PURCHASED SERVICES:</u>						
6400-237	TRASH SERVICES	814,389	816,000	857,000	864,000	
6400-302	AUDITING & ACCOUNTING	17,756	21,000	21,000	25,000	Split 50/50 with General Fund
6400-303	TELEPHONE	7,591	8,349	6,394	3,394	See Comprehensive IT Schedule/Ring Central
6400-304	UB PROCESSING	33,112	33,000	33,000	36,000	
6400-305	SOFTWARE SUPPORT/MAINT	27,316	34,125	34,125	37,481	See Detail Listing & Comprehensive IT Schedule
6400-306	METER SOFTWARE/HARDWARE MAINT	10,830	12,000	12,000	14,000	Neptune Software and Hardware Maint.
6400-307	TRAINING & TRAVEL	7,099	10,198	10,198	14,048	See Travel & Training Plan
6400-308	INTERNET	-	-	-	3,000	See Comprehensive IT Schedule/Astound Internet
6400-309	PROFESSIONAL SERVICES	60,349	66,000	97,480	86,000	See Detail Listing
6400-310	LEGAL SERVICES	2,675	5,000	5,000	5,000	
6400-313	MAINTENANCE AGREEMENTS	5,905	6,816	6,816	6,816	Konica Copier (Split 50/50 general fund)
6400-315	WATER - NTMWD	2,662,407	2,944,630	2,944,630	3,312,415	Est. 9% increase/\$4.24 per 1,000 gallons/Volume 781,230
6400-316	WASTEWATER NTMWD	60,415	75,789	49,480	55,308	Est Regional WW system 13% increase/Upper East Fork 10%
6400-323	CELL PHONE	7,904	8,700	8,700	8,700	
6400-325	LIABILITY INSURANCE	31,485	35,263	35,263	40,115	Increase in rates & coverage
6400-331	ELECTRICITY	96,790	95,000	95,000	99,000	Includes estimate for new tower
6400-346	EQUIPMENT RENTAL	2,933	4,000	4,000	5,000	
TOTAL PURCHASED SERVICES		3,848,956	4,175,870	4,220,086	4,615,277	
<u>GENERAL & ADMIN SERVICES/TRANSFERS</u>						
6400-443	DUES/LICENSES	222	333	333	555	Three water license renewals
6400-999	PILOT TRANSFER OUT	389,592	353,549	353,549	370,939	
TOTAL GENERAL & ADMIN SERVICES/TRANSFERS		389,814	353,882	353,882	371,494	
<u>NON-CAPITAL EXPENSE</u>						
6400-411	FURNITURE	-	-	-	-	
6400-451	SOFTWARE	2,863	3,000	-	4,200	See Comprehensive IT Schedule/MGO
6400-452	HARDWARE	-	-	3,500	4,700	See Comprehensive IT Schedule
TOTAL NON-CAPITAL EXPENSE		2,863	3,000	3,500	8,900	-
<u>CAPITAL OUTLAY</u>						
8400-200	BUILDING IMPROVEMENTS	-	-	-	761,380	
8400-421	VEHICLES	-	-	-	92,000	Chevrolet 2500 w/Utility Bed
TOTAL CAPITAL OUTLAY		-	-	-	853,380	
TOTAL WATER UTILITIES PUBLIC WORKS		5,506,236	5,970,785	6,097,613	7,470,877	

51 - WATER FUND- Engineering

DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6409-101	SALARIES - EXEMPT	101,224	106,364	40,082	40,081	CIP Manager split 50/50 with Water Fund
6409-112	WORKERS' COMPENSATION	303	325	325	325	
6409-113	LONGEVITY PAY	114	170	90	114	
6409-122	TMRS	9,935	14,000	5,412	6,843	TMRS Rate change from 13.34% to 16.79%
6409-123	GROUP INSURANCE	10,229	13,080	6,540	6,540	8% employee contribution rate (ECR)
6409-127	MEDICARE	1,469	1,542	615	615	
6409-129	LT DISABILITY	140	319	124	127	
6409-133	TELEPHONE ALLOWANCE		-			
TOTAL PERSONNEL SERVICES		123,414	135,800	53,188	54,645	
MATERIALS & SUPPLIES						
6409-201	OFFICE SUPPLIES	748	1,050	1,050	1,090	
6409-204	FOOD/BEVERAGE	31	525	525	550	
6409-208	MINOR APPARATUS		525	525	550	
6409-209	PROTEC CLOTHING/UNIFORMS	120	1,595	1,595	1,505	See Detail Listing
6409-210	COMPUTER SUPPLIES		525	525	550	
TOTAL MATERIALS & SUPPLIES		899	4,220	4,220	4,245	
MAINTENANCE & REPAIR						
6409-232	VEHICLE MAINTENANCE	-	525	525	550	See Detail Listing
TOTAL MAINTENANCE & REPAIR		-	525	525	550	
PURCHASED SERVICES:						
6409-305	SOFTWARE SUPPORT & MAINT	-	1,650	1,650	-	Move to 6400-305 (SCADA)
6409-307	TRAINING & TRAVEL		2,300	2,300	2,000	See Travel & Training Plan
6409-309	PROFESSIONAL SERVICES	44,003	77,000	77,000	62,000	See Detail Listing
6409-323	CELL PHONE	419	1,000	1,000	1,035	
TOTAL PURCHASED SERVICES		44,422	81,950	81,950	65,035	
GENERAL & ADMIN SERVICES/TRANSFERS						
6409-443	DUES/LICENSES	116	1,135	1,135	625	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES/TRANSFERS		116	1,135	1,135	625	
TOTAL WATER UTILITIES ENG.		168,851	223,630	141,018	125,100	

51 - WATER FUND- Debt Service

DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
DEBT SERVICE						
7900-214	2007 CERT OF OBLIG-PRINCIPAL	125,000	125,000	125,000	125,000	
7900-215	2007 CERT OF OBLIG-INTEREST	18,594	13,281	13,281	7,969	
7900-222	2017 CERT OF OBLIG-PRINCIPAL	130,000	135,000	135,000	140,000	
7900-223	2017 CERT OF OBLIG-INTEREST	64,650	60,675	60,675	56,550	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	55,000	60,000	60,000	60,000	
7900-225	2019 CERT OF OBLIG-INTEREST	35,917	33,043	33,043	30,043	
7900-226	2020 CERT OF OBLIG-PRINCIPAL	105,000	110,000	110,000	120,000	
7900-227	2020 CERT OF OBLIG-INTEREST	25,350	22,100	22,100	18,700	
7900-298	BOND ISSUE COSTS	600	600	600	600	
TOTAL DEBT SERVICE		560,111	559,699	559,699	558,861	
TOTAL DEBT SERVICE WATER		560,111	559,699	559,699	558,861	

59 - DEBT SERVICES FUND

	2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
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DEPARTMENTAL EXPENDITURES**REVENUES****PROPERTY TAXES**

4011	PROPERTY TAXES	1,533,780	1,152,879	1,262,379	1,196,769	
4012	PROPERTY TAXES-DELINQUENT	15,860	10,376	(385)		
4015	PROPERTY TAXES-P&I	5,834	-	(1,267)		
4911	INTEREST INCOME	112,905	-	90,000	90,000	
TOTAL PROPERTY TAXES		1,668,379	1,163,255	1,350,727	1,286,769	
4996	RESERVE FUNDING (USE OF)	-	190,753	36,392	59,539	Transfer in for debt service
TOTAL REVENUES		1,668,379	1,354,008	1,387,119	1,346,308	

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	14,875	10,625	10,625	6,375	
7900-220	2015 CERT OF OBLIG-PRINCIPAL	130,000	135,000	135,000	140,000	
7900-221	2015 CERT OF OBLIG-INTEREST	28,500	24,525	24,525	20,400	
7900-222	2017 CERT OF OBLIG-PRINCIPAL	260,000	265,000	265,000	275,000	
7900-223	2017 CERT OF OBLIG-INTEREST	129,450	121,575	121,575	113,475	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	300,000	315,000	315,000	330,000	
7900-225	2019 CERT OF OBLIG-INTEREST	193,658	178,283	178,283	162,158	
7900-226	2020 GO REFUNDING-PRINCIPAL	160,000	170,000	170,000	170,000	
7900-227	2020 GO REFUNDING-INTEREST	38,000	33,000	33,000	27,900	
7900-298	BOND ISSUE COSTS	1,000	1,000	1,000	1,000	
TOTAL DEBT SERVICE		1,355,483	1,354,008	1,354,008	1,346,308	

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Lucas

972-727-8999

Taxing Unit Name

Phone (area code and number)

665 Country Club Road, Lucas, TX 75002

<https://lucastexas.us>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. 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). ¹	\$ 2,493,991,957
2.	Prior year tax ceilings. 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. ²	\$ 372,655,306
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,121,336,651
4.	Prior year total adopted tax rate.	\$ 0.239051 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 17,980,203 B. Prior year values resulting from final court decisions: - \$ 17,150,456 C. Prior year value loss. Subtract B from A. ³	\$ 829,747
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 8,122,360 B. Prior year disputed value: - \$ 453,228 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 7,669,132
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 8,498,879

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,129,835,530
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: \$ 44,432</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 10,016,760</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 10,061,192
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 10,061,192
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,119,774,338
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,067,341
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 19,854
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 5,087,195
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 2,508,804,638</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,508,804,638

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 198,103,094 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 198,103,094
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 439,997,962
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 2,266,909,770
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 79,698,454
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 79,698,454
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,187,211,316
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.232588 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$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.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.184805 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,129,835,530
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 3,936,042
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 14,377 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 14,377 E. Add Line 31 to 32D.	\$ 3,950,419
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,187,211,316
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.180614 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. 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 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. 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. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.180614 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&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 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.180614 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.186935 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</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&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 1,346,308</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 149,516</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 1,196,792</p>	\$ 1,196,792
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 1,196,792
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 98.75 %</p> <p>C. Enter the 2023 actual collection rate. 104.14 %</p> <p>D. Enter the 2022 actual collection rate. 103.69 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴ 100.00 %</p>	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 1,196,792
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,266,909,770
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.052793 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.239728 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. 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
52.	Taxable Sales. 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. ³⁵ 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
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,266,909,770
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.232588 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.232588 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.239728 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.239728 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,266,909,770
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.239728 /\$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. ⁴² 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. ⁴³

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; ⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁵ 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. ⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.236910 /\$100 \$ 0.003480 /\$100 \$ 0.233430 /\$100 \$ 0.239051 /\$100 \$ -0.005621 /\$100 \$ 2,125,270,036 \$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value 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. If the number is less than zero, enter zero.....	 \$ 0.256758 /\$100 \$ 0.000000 /\$100 \$ 0.256758 /\$100 \$ 0.256758 /\$100 \$ 0.000000 /\$100 \$ 1,898,635,670 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value 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. If the number is less than zero, enter zero.....	 \$ 0.248823 /\$100 \$ 0.005274 /\$100 \$ 0.243549 /\$100 \$ 0.268016 /\$100 \$ -0.024467 /\$100 \$ 1,652,243,743 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.239728 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸

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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.180614 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,266,909,770
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.022056 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.052793 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.255463 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.239051 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,119,774,338
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,187,211,316
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.239728 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.232588 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.239728 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 50

De minimis rate. \$ 0.255463 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

print
here

Jayna Dean

Printed Name of Taxing Unit Representative

sign
here

Jayna Dean

Taxing Unit Representative

7/29/2025

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)