



AGENDA

City of Lucas City Council Meeting September 2, 2021

7:05 PM

(or immediately following the Lucas Fire Control, Prevention and EMS District Board Meeting)

City Hall, Council Chambers and Video Conference 665 Country Club Road – Lucas, Texas

Notice is hereby given that a meeting of the Lucas City Council will be held on Thursday, September 2, 2021 beginning at 7:05 pm (or immediately following the Lucas Fire Control, Prevention and EMS District Board Meeting) at Lucas City Hall, 665 Country Club Road, Lucas, Texas 75002-7651 and by video conference, at which time the following agenda will be discussed. As authorized by Section 551.071 of the Texas Government Code, the City Council may convene into closed Executive Session for the purpose of seeking confidential legal advice from the City Attorney on any item on the agenda at any time during the meeting.

Effective September 1, 2021, residents are allowed to use the Zoom link below to participate in a City Council meeting; however, audio-only is no longer allowed, and full-video will be required when speaking to the City Council. To join the meeting, please click this URL:

<https://zoom.us/j/95534828374?pwd=ZkJ5cTZkVWNEEL3o0WFNCQXBjQ0RvZz09> and enter your name and email address.

Join by phone: 1-346-248-7799

Webinar ID: 955 3482 8374

Passcode: 712285

If you would like to watch the meeting live, and not participate via Zoom, you may go to the City's live streaming link at <https://www.lucastexas.us/live-streaming-videos/>.

How to Provide Input at a Meeting:

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

Speak Remotely Via Zoom: If you would like to attend a meeting remotely and speak via Zoom, email the City Secretary at shenderson@lucastexas.us by 4:00 pm noting the item you wish to speak on and noting your attendance will be remote. Please note, any requests received after 4:00 pm will not be included at the meeting.

Submit Written Comments: If you are unable to attend a meeting and would like to submit written comments regarding a specific agenda item, email the City Secretary at shenderson@lucastexas.us by no later than 4:00 pm the day of the meeting. The email must contain the person's name, address, phone number, and the agenda item(s) for which comments will be made. Any requests received after 4:00 pm will not be included at the meeting.

Call to Order

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

Citizen Input

1. Citizen Input

Community Interest

Pursuant to Section 5510415 of the Texas Government Code, the City Council may report on the following items: 1) expression of thanks, congratulations or condolences; 2) information about holiday schedules; 3) recognition of individuals; 4) reminders about upcoming City Council events; 5) information about community events; and 6) announcements involving imminent threat to public health and safety.

2. Items of Community Interest

Consent Agenda

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

3. Consent Agenda:
 - A. Approval of the minutes of the August 19, 2021, City Council meeting. **(City Secretary Stacy Henderson)**
 - B. Approval of Resolution R-2021-09-00516 approving the City of Lucas Public Funds Investment Policy. **(Finance Director Liz Exum)**
 - C. Approval of the TML Health Benefits Pool Official Ballot for the vote submission of City Manager Joni Clarke to serve on the Board of Trustees for TML Region 13 for a term of October 1, 2021 to September 30, 2024. **(City Manager Joni Clarke)**
 - D. Authorize the City Manager to enter into a COBRA Continuation of Coverage Administrative Agreement between TML Health Benefits Pool and the City of Lucas effective October 1, 2021. **(Assistant to the City Manager Kent Souriyasak)**
 - E. Authorize the Mayor to enter into an Interlocal Agreement between Collin County and the City of Lucas for law enforcement services effective October 1, 2021 renewing for one-year periods until terminated. **(City Manager Joni Clarke)**

Public Hearing Agenda

4. Public hearing to consider a request made by Dynamic Engineering Consultants, PC on behalf of property owner James Irwin to rezone a vacant parcel of land from Agricultural (AO) to Residential 2-acres (R2), being 22.661 acres, situated in the James Lovelady Survey, Abstract No. 538, in the City of Lucas, Collin County, Texas located adjacent to 505 West Lucas Road. **(Development Services Director Joe Hilbourn)**

- A. Presentation by Development Services Director Joe Hilbourn
 - B. Conduct public hearing
 - C. Take action regarding the proposed rezoning request
5. Public hearing to consider the budget for Fiscal Year 2021-2022. **(Finance Director Liz Exum)**

Regular Agenda

6. Introduce Public Works Director Scott Holden, PE. **(City Manager Joni Clarke)**
7. Consider approving Resolution R 2021-09-00517 authorizing application to the Texas Parks and Wildlife Local Park Grant Program and provide direction to staff regarding park improvement projects at Forest Creek Park. **(Assistant to the City Manager Kent Souriyasak)**
8. Consider adopting Ordinance 2021-09-00936 approving the budget for fiscal year beginning October 1, 2021 and ending September 30, 2022. **(Finance Director Liz Exum)**
9. Consider adopting Ordinance 2021-09-00937 of the City of Lucas, Texas, levying Ad Valorem Taxes for the Tax Year 2021 (Fiscal Year 2021-2022) at a rate of \$0.288397 per one hundred (\$100) assessed valuation on all taxable property within the corporate limits of the City of Lucas as of January 1, 2021. **(Finance Director Liz Exum)**
10. Consider paying off the funding agreement between the City of Lucas and the Friends of Lucas Fire-Rescue, Inc., for the purpose of providing funds to assist in the restoration of Streaker, the City's first fire engine, in the amount of \$30,800 from account 11-6999-323 Streaker Restoration. **(Mayor Jim Olk)**

Executive Agenda

11. Executive Session.
- Pursuant to Section 551.074 of the Texas Government Code, the City Council will convene into Executive Session to discuss the evaluation for the City Manager.
12. Reconvene from Executive Session and take any action necessary as a result of the Executive Session.
13. Adjournment.

Certification

I do hereby certify that the above notice was posted in accordance with the Texas Open Meetings Act on the bulletin board at Lucas City Hall, 665 Country Club Road, Lucas, TX 75002 and on the City's website at www.lucastexas.us on or before 5:00 p.m. on August 27, 2021.

Stacy Henderson, City Secretary

In compliance with the American with Disabilities Act, the City of Lucas will provide for reasonable accommodations for persons attending public meetings at City Hall. Requests for accommodations or interpretive services should be directed to City Secretary Stacy Henderson at 972.912.1211 or by email at shenderson@lucastexas.us at least 48 hours prior to the meeting.



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 01

Requester: Mayor Jim Olk

Agenda Item Request

Citizen Input

Background Information

NA

Attachments/Supporting Documentation

NA

Budget/Financial Impact

NA

Recommendation

NA

Motion

NA



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 02

Requester: Mayor Jim Olk

Agenda Item Request

Items of Community Interest

Background Information

NA

Attachments/Supporting Documentation

NA

Budget/Financial Impact

NA

Recommendation

NA

Motion

NA



City of Lucas

Council Agenda Request

September 2, 2021

Item No. 03

Requester: City Secretary Stacy Henderson, Finance Director Liz Exum, Assistant to the City Manager Kent Souriyasak, City Manager Joni Clarke

Agenda Item Request

3. Consent Agenda:
- A. Approval of the minutes of the August 19, 2021, City Council meeting.
 - B. Approval of Resolution R-2021-09-00516 approving the City of Lucas Public Funds Investment Policy.
 - C. Approval of the TML Health Benefits Pool Official Ballot for the vote submission of City Manager Joni Clarke to serve on the Board of Trustees for TML Region 13 for a term of October 1, 2021 to September 30, 2024.
 - D. Authorize the City Manager to enter into a COBRA Continuation of Coverage Administrative Agreement between TML Health Benefits Pool and the City of Lucas effective October 1, 2021.
 - E. Authorize the Mayor to enter into an Interlocal Agreement between Collin County and the City of Lucas for law enforcement services effective October 1, 2021 renewing for one-year periods until terminated.

Background Information

Agenda Item 3B:

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

Agenda Item 3C:

At the City Council meeting on August 5, 2021, the City Council approved the submission of City Manager Joni Clarke as a qualified person for election to the TML Health Benefits Pool Board of Trustees for Region 13. The City of Lucas has received the TML Health Benefits Pool Official Ballot to vote for City Manager Joni Clarke to serve on the Board of Trustees for TML Region 13 for a term of October 1, 2021 to September 30, 2024. The ballot must certify that the vote was taken at an official meeting of the governing body and be received by TML Health Benefits Pool no later than September 27, 2021.



City of Lucas

Council Agenda Request

September 2, 2021

Item No. 03

Agenda Item 3D:

The Consolidated Omnibus Budget Reconciliation Act (COBRA) is a federal law that requires most employers who sponsor group health plans to offer employees and their families the opportunity to temporarily extend their group coverage at group rates in certain instances where coverage under the employer's group health plan would otherwise terminate. On June 19, 2014, the City of Lucas and TML Health Benefits Pool executed the COBRA Continuation of Coverage Administrative Agreement for assistance in complying with the federal requirements. TML Health has changed their policy to update agreements every three years. There is no change or new costs associated with the administration of the plan per the updated agreement.

Attachments/Supporting Documentation

1. Minutes of the August 19, 2021, City Council meeting.
2. Resolution R-2021-09-00516 Public Funds Investment Policy
3. TML Health Benefits Pool Official Ballot
4. COBRA Continuation of Coverage Administrative Agreement
5. Interlocal Agreement between Collin County and the City of Lucas for Law-Enforcement Services

Budget/Financial Impact

NA

Recommendation

City Staff recommends approval of the Consent Agenda.

Motion

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



City of Lucas
City Council Meeting
August 19, 2021
7:00 P.M.

City Hall Council Chambers and Video Conference
665 Country Club Road, Lucas, Texas

MINUTES

City Councilmembers Present:

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

City Staff Present:

City Manager Joni Clarke
City Secretary Stacy Henderson
Development Services Director Joe Hilbourn
Finance Director Liz Exum
Fire Chief Ted Stephens
Assistant to the City Manager Kent Souriyasak
Management Analyst Patrick Hubbard
Engineer Joe Grajewski

Mayor Olk called the meeting to order at 7:00 pm.

Citizen Input

1. Citizen Input

There was no citizen input at this meeting.

Community Interest

2. Community Interest.

Mayor Olk discussed upcoming events related to the cancellation of the Movie in the Park, upcoming farmers markets, and the Public Lands Trail Cleanup event.

Consent Agenda

3. Consent Agenda:

- A. Approval of the minutes of the August 5, 2021, City Council meeting.
- B. Approval of the City of Lucas Investment Report for quarter ended June 2021.
- C. Approval to appropriate funding in the FY 20-21 budget from Restricted Child Safety Income in the amount of \$9,995.00 to the Fire Department Child Safety Expense account 11-6300-445 for the purchase of a Fire Education House.

Councilmember Keer requested to pull Agenda Item C from the Consent Agenda for further discussion.

MOTION: A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Johnson to approve Consent Agenda Items A and B as presented. The motion passed unanimously by a 7 to 0 vote.

Regular Agenda

- 3C. Approval to appropriate funding in the FY 20-21 budget from Restricted Child Safety Income in the amount of \$9,995.00 to the Fire Department Child Safety Expense account 11-6300-445 for the purchase of a Fire Education House.

Councilmember Keer questioned the amount being requested for approval was less than the quoted amount on documentation in the agenda packet. It was also discussed that expedited shipping expenses were no longer needed for this item; thereby decreasing the cost to \$10,995.00.

MOTION: A motion was made by Councilmember Baney, seconded by Councilmember Keer to approve appropriating funds in the FY 20-21 budget from Restricted Child Safety Income in the amount of \$10,995.00 to the Fire Department Child Safety Expense account 11-6300-445 for the purchase of a Fire Education House. The motion passed unanimously by a 7 to 0 vote.

- 4. Consider an application by Ron Lacock on behalf of Dwarf Willow, LLC for a Development Agreement for Lucas Country Corner located at 215 Southview Drive, being 10.262 acres in the James Anderson Survey, Abs A0017, Sheet 1, Tract 8, to give cross access to a self-service gas station and convenience store located at 175 Southview Drive and for the consideration of rezoning as depicted in Exhibit C.

Development Services Director Joe Hilbourn gave a presentation outlining specifics of the Development Agreement. The Council discussed whether it was the City's responsibility to pay for cross access between the properties at 215 Southview and 175 Southview as well as whether better access between the properties should be created for future development.

Ron Lacock, applicant for Lucas Country Corners discussed the need for a cross access easement between his property and the Lucas Food Mart due to the future road expansion that will eliminate a left turn into the property at 175 Southview. Mr. Lacock discussed with the Council the layout and proposed elevations of future development, the existing retaining pond and walking path that will remain on site, as well as allowed businesses and hours of operation for the development.

Mohammad Dezfoolian, property owner of 175 Southview, spoke in favor of the development agreement as the future roadway expansion would prevent some access to his property. A petition for approval was submitted to the City Secretary.

Tonya Egger, 8 Carey Lane noted she was in favor of the existing tree line screening provided between the property and Carey Lane and requested the residents on Carey Lane have access to the property to walk around the pond area.

The City Council discussed at length items within the development agreement that needed to be addressed related to the following:

- Include statement related to compliance with the City's Dark Sky Ordinance and no luminaires shall create a glare off-premises.
- Designate on the site plan which buildings will be one-story and two-story.
- Include a materials list clarifying building materials and consistent design to be used within the development. No EFIS material can be used. Material should be based on pattern book/material board and the same style should be reflected in elevations.
- Colors for the development should be defined and consistent.
- Hours of operation shall be no earlier than 6:00 am or later than 10:00 pm. Any hours outside this timeframe would require a specific use permit.
- Identify time frame when the property will be developed, including when approaches to the property would be constructed.
- Further define the term massage therapy and the business is to be licensed by the state.
- Provide living screening wall between Carey Lane and commercial business lot
- Living screen wall will be perpetually maintained
- Impact fees to be used for access road and infrastructure improvements
- Include drawing with agreement that identifies masonry wall and living screen walls

There was no formal action on this item. The development agreement will be brought back at a later date for consideration.

5. **Consider authorizing the City Manager to enter into a professional services agreement with BCC Engineering in the amount of \$22,785.00 to provide construction phase support for the maintenance and repairs of the Stinson Road Culvert project and the maintenance and improvements of the Winningkoff Road Culvert project appropriating funds from Unrestricted General Fund Reserves to account 11-6209-309 Professional Services.**

Chris Meszler, BCC Engineer spoke regarding his revised proposal related to construction phase support for repairs to the Stinson Road and Winningkoff Road culverts. Ms. Meszler discussed how he worked with staff to decrease the costs and provided a breakdown.

The City Council discussed the cost associated with hiring staff to manage projects versus outsourcing as well as the bidding process for construction projects.

MOTION: A motion was made by Councilmember Lawrence, seconded by Mayor Pro Tem Peele to approve authorizing the City Manager to enter into a professional services agreement with BCC Engineering in the amount of \$22,785.00 to provide construction phase support for the maintenance and repairs of the Stinson Road Culvert project and the maintenance and improvements of the Winningkoff Road Culvert project appropriating funds from Unrestricted General Fund Reserves to account 11-6209-309 Professional Services. The motion passed by a 6 to 1 vote with Councilmember Fisher voting in opposition.

6. Discuss the work completed by BCC Engineering on Phase 2 of the Geographic Information System (GIS) Mapping Project and provide direction to the City Manager.

Chris Meszler, with BCC Engineering reviewed with the Council work completed to date on the City's GIS mapping project. Easements and rights of way were first priority that were approximately 60 percent complete, the City's infrastructure, hydrants and valves, would be the next priority, and then parcels and subdivisions along with FEMA flood maps.

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

7. Discuss the Friends of Lucas Fire Rescue – Streaker Restoration Report.

Gerald Reining, with Friends of Lucas Fire-Rescue, gave a presentation on the restoration efforts for Streaker, the first Lucas fire engine. Fundraising efforts to date were approximately \$20,000, with City matching funds of \$6,776. Funds spent to date were \$9,643, and additional funding would be needed to continue restoration efforts. Mr. Reining requested to extend the grant until 2024 and to be able to attend various City events for fundraising purposes.

Ray McKee, 775 Scarlett Drive, spoke in favor of future fundraising efforts at City events, as well as other private fundraising events such as selling bricks, a car show, and barn quilts.

The City Council was in agreement to amend the agreement to extend the grant until 2024, maintaining funds in the contract at \$37,500, and bring back the amended contract on the Consent Agenda for approval.

The City Council took a short break at 9:30 pm and reconvened at 9:40 pm.

The City Council moved to Agenda Item No. 9.

9. Discuss the Fiscal Year 2021-2022 proposed budget and provide direction to City staff.

Finance Director Liz Exum discussed amendments made to the budget from Council direction at the budget workshop. The budget was prepared using the no new revenue tax rate of \$0.288397. A public hearing to adopt the budget was scheduled for September 2, 2021.

The City Council discussed the need for additional information related to increasing Fire Department salaries and the impact it would have on the budget, and where potential increases would place salaries into the pay scale. The Council also discussed tax rate options.

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

8. Consider the proposed City of Lucas Property Tax Rate for Fiscal Year 2021-2022:

- A. Discuss tax rate and take record vote for publication in the Allen American Newspaper.**
- B. Schedule public hearing for tax rate if the proposed tax rate exceeds the lower of the “no-new-revenue” or “voter approval” rate for September 2, 2021.**

Finance Director Liz Exum presented the tax rate options available for Council consideration that included the following:

- No New Revenue Tax Rate \$.288397
- Voter Approval Tax Rate \$.293671
- De Minimis Tax Rate \$.322862

MOTION: A motion was made by Councilmember Fisher, seconded by Mayor Olk to approve the No New Revenue Tax Rate of \$.288397 to be published in the Allen American newspaper for the 2021 tax year.

The following record vote was recorded and passed unanimously by a 7 to 0 vote:

Mayor Jim Olk:	Yes
Mayor Pro Tem Kathleen Peele	Yes
Councilmember Tim Johnson	Yes
Councilmember Debbie Fisher:	Yes
Councilmember Tim Baney:	Yes
Councilmember David Keer:	Yes
Councilmember Phil Lawrence	Yes

10. Consider the proposed park improvement projects at Forest Creek Park to be considered for the Local Park Grant Program by the Texas Parks and Wildlife Department.

Assistant to the City Manager Kent Souriyasak gave a presentation discussing details of the grant program, 50 percent matching fund requirements, eligible costs, eligible projects, and an application deadline of October 1, 2021. Improvements to Forest Creek Park were presented that included updated playground equipment, gaga ball pit, and pickleball court at a cost of \$70,000.

The City Council discussed other possible locations for park improvements, the desire for a sunshade over the playground equipment at Forest Creek Park as well as playground equipment for younger and older children.

The Council asked that this item be taken back to the Parks Board for further suggestions and discussion related to possible improvement projects and place an item on the September 2, 2021 City Council meeting for consideration.

There was no formal action taken on this item.

11. Discuss requirements and eligible uses of the Coronavirus Local Fiscal Recovery Fund and provide direction to the City Manager.

The City Council discussed how funds could be used and gave direction to staff on the following projects to gather more information:

- Determine if there is a need for Personal Protective Equipment in the Fire Department and the need to budget funds for hotel expenses related to quarantining
- Determine if funds can be used for Police response to the pandemic, water projects, drainage projects, and broadband
- Determine if funds can be combined with another City for a joint project having a larger impact on the community.
- Determine if funds can be used for overtime or consultants related to a shortage of staff due to the pandemic
- Determine if funds can be used for small business loans

There was no formal action on this item and will be brought back at a future meeting.

12. Consider setting a date and time for the Lucas City Council to receive the hydraulic modeling report and a presentation regarding the City of Lucas water distribution system prepared by Gary Hendricks, PE, RPLS, of Birkhoff, Hendricks & Carter, LLP.

MOTION: A motion was made by Mayor Olk, seconded by Councilmember Baney to set a date and time of September 30, 2021, at 6:00 pm to receive the hydraulic modeling report by Birkhoff, Hendricks and Carter. The motion passed unanimously by a 7 to 0 vote.

Executive Session

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

There was no Executive Session held at this meeting.

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

There was no Executive Session held at this meeting.

15. Adjournment.

MOTION: A motion was made by Councilmember Lawrence seconded by Councilmember Johnson to adjourn the meeting at 10:42 pm. The motion passed unanimously by a 7 to 0 vote.

APPROVED:

ATTEST:

Mayor Jim Olk

City Secretary Stacy Henderson



RESOLUTION R-2021-09-00516

[Approving Public Funds Investment Policy]

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

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

WHEREAS, on September 3, 2020, by Resolution R 2020-09-00504 the City Council approved and adopted a written investment policy for the City of Lucas regarding investment of public funds; and

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

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

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

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

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

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

DULY PASSED by the City Council of the City of Lucas, Texas, on this the 2nd day of September, 2021.

City of Lucas, Texas

ATTEST

Jim Olk, Mayor

Stacy Henderson, City Secretary

CITY OF LUCAS INVESTMENT POLICY



INTRODUCTION

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

INVESTMENT POLICY

I. SCOPE

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

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

II. OBJECTIVES

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

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

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

Safety

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

Liquidity

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

Public Trust

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

Yield

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

INVESTMENT STRATEGY

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

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

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

III. RESPONSIBILITY AND CONTROL

Delegation of Authority and Training

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

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

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

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

Internal Controls

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

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

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

Prudence

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

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

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

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

Ethics and Conflicts of Interest

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

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

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

Quarterly Reporting

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

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

Methods

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

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

D. Listing of investments held by fund.

E. The percentage of the total portfolio which each type of investment represents.

F. Statement of compliance of City's investment portfolio with State Law and the Investment Strategy and Policy approved by the governing bodies.

Active Portfolio Management

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

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

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

Investments

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

1. Authorized

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

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

2. Not Authorized

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

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

3. Holding Period

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

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

4. Risk and Diversification

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

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

IV. SELECTION OF QUALIFYING INSTITUTIONS

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

Primary Depository

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

Broker/Dealers

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

V. SAFEKEEPING AND CUSTODY

Insurance and Collateral

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

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

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

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

Custodial Agreement

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

Collateral Defined

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

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

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

Subject to Audit

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

Delivery vs. Payment

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

VI. INVESTMENT POLICY ADOPTION

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

TML Health Benefits Pool Official Ballot



Board of Trustees – TML Region 13

Term of Office

October 1, 2021 – September 30, 2024

Please vote for one candidate.

☐

Joni Clarke, City Manager, City of Lucas

In October 2019, I was provided with an opportunity to fill an unexpired term as Trustee for Region 13. It has been an interesting two years with many strategic initiatives coming to fruition including awarding Navitus as TML Health's Pharmacy Benefit Manager and the implementation of a partnership with Businessolver to create a user-friendly benefits enrollment system. TML Health also selected BlueCross BlueShield of Texas as its Third-Party Administrator to provide quality healthcare products and excellent customer service. However, we have also experienced the challenges associated with the management of the pandemic with the Pool providing a \$14 million draw down in equity to cover COVID-19 costs without raising rates. The Pool is providing \$4 million in renewal credit for this year. It is a privilege to serve as a Trustee and as a member of the Finance Committee, and with the strong financial condition of the Pool, it places the Pool in a position to offer stable rates while providing quality healthcare products. My tenure as a public servant includes in excess of 20 years of service to several Texas municipalities in a variety of leadership roles. I am an ICMA Credentialed Manager, a Certified Public Manager and hold a BBA degree from Western Michigan University. I would appreciate the opportunity to continue my service to Region 13.

☐

Write-In Name of Otherwise Duly Qualified Elected/Appointed Official

Important Notes for Submitting Your Ballot:

- ✓ *Because of recent delays in USPS deliver, please consider using the electronic form version emailed to your Benefits Coordinator to ensure on-time delivery.*
- ✓ *Remember that the date of the governing body's meeting authorizing the ballot cannot occur prior to the date your ballot was issued to your entity. For example, ballots emailed/mailed on August 17, 2021, and meeting date must be after August 17, 2021.*
- ✓ *Ballots must be received by 5:00 pm on September 27, 2021, and may be submitted by mail, by facsimile or electronically to:*

BoardSecretary@tmlhb.org

Facsimile (512) 719-8349

Leah Simon, Board Secretary

TML Health Benefits Pool

1821 Rutherford Lane, Suite 300,

Austin, Texas 78754

Signature

Title

Entity

TML Health Benefits Pool

COBRA Continuation of Coverage Administrative Agreement

City of Lucas

WHEREAS, the undersigned Employer is an Employer Member of the TML MultiState Intergovernmental Employee Benefits Pool doing business as TML Health Benefits Pool (TML Health), hereinafter referred to as the “Pool”;

WHEREAS, the undersigned Employer sponsors an employee benefit plan;

WHEREAS, the undersigned Employer is responsible for the administration of its employee benefit plan as the Plan Administrator; and

WHEREAS, the undersigned Employer wants the Pool to assist the Employer in complying with the requirements of Continuation of Coverage as required by Federal law.

NOW THEREFORE, in consideration of the promises, mutual covenants and agreements contained herein, the undersigned Employer and the Pool agree as follows:

I. Effective Date

As of the first day of the month after the month in which this COBRA Continuation of Coverage Administrative Agreement is fully executed by all parties (the “Effective Date”), the Pool will commence COBRA Continuation of Coverage administration for the undersigned Employer for all qualifying events occurring thereafter and during the term of this agreement.

II. Employer Duties

1. The undersigned Employer will notify the Pool’s Billing/Eligibility Representative assigned to the Employer via Email, Fax, or Telephone (with a written follow up) within one (1) business day of a qualifying event, as defined by the COBRA Continuation of Coverage statute and its amendments, or a termination for gross misconduct of a Covered Employee for which the Employer has knowledge. Examples of qualifying events include termination; lump sum or severance settlement; resignation; death; retirement if the employee does not enroll for retiree coverage when offered under the Employer’s benefit plan; reduction in hours [including reduction to zero (0) hours], call to duty for military service and absence from work for an injury or illness after all earned sick leave, vacation leave and FMLA has been exhausted.
2. The undersigned Employer will distribute Attachment “A”, which advises each Covered Individual of their rights and responsibilities under COBRA Continuation of Coverage. The Employer will certify through a letter to the Pool that Attachment “A” was distributed to all Covered Individuals as of the date the Pool commenced COBRA Continuation of Coverage Administration.

3. The undersigned Employer will distribute Attachment “A” to all employees who become covered by the Employer’s benefit plan after the date the Pool commenced COBRA Continuation of Coverage administration and include verification of the distribution with the enrollment card when it is submitted to the Pool.
4. The undersigned Employer will notify the Pool via Email, FAX or Telephone (with a written follow-up) within one (1) business day of gaining knowledge that a Covered Individual has legally separated, divorced or is no longer eligible for coverage, i.e., the Covered employee or dependent is involuntarily dropped from coverage.
5. The undersigned Employer will notify the Pool at least ten (10) business days prior to any open enrollment period. The notice to the Pool will include the dates of the open enrollment.
6. The undersigned Employer will immediately notify the Pool of any suspected claim, demand or suit arising from the administration of COBRA Continuation of Coverage.
7. To the extent allowed by law, the undersigned Employer will indemnify and hold harmless the Pool and its officers, agents, employees and representatives from all suits, actions, losses, damages (including punitive damages), claims or liability of any type, including without limiting the generality of the foregoing all expenses of litigation, court costs, and attorney’s fees, resulting from the failure of the undersigned Employer to give any notice required by this Agreement. The foregoing reimbursement obligation shall specifically include any medical claim costs incurred by the Pool because of the failure of the Employer to give any notice of an employee termination or other qualifying event.
8. The undersigned Employer will fund this obligation out of current revenues in the year the obligation is incurred.
9. The Employer must make a determination of whether an Employee was terminated because of gross misconduct no later than (a) the forty-fifth (45th) day following the termination; or (b) the date a COBRA election notice is mailed to the Employee, whichever is earlier. Any determination of gross misconduct shall be based only on events prior to the termination of employment.

III. Pool Duties

1. The Pool will monitor changes in COBRA Continuation of Coverage requirements and court decisions interpreting COBRA Continuation of Coverage.
2. The Pool will provide coverage election notices within fourteen (14) days of the receipt of notices of qualifying events sent by the Employer.
3. The Pool will provide the appropriate notification letters to the employee or their dependent(s) as required by COBRA Continuation of Coverage statutes. These letters may include any or all of the following:
 - a. benefit availability - initial notice, enrollment card and cost;
 - b. confirmation of enrollment and payment coupons;
 - c. notice of termination letters:
 - i. Failure to reply
 - ii. Failure to make initial payment

- iii. Failure to make regular payment
 - iv. End of eligibility (no longer qualified)
 - v. End of eligibility period;
 - d. open enrollment;
 - e. contribution change and revised payment coupons;
 - f. conversion to an individual policy;
 - g. Medicare eligibility; or
 - h. verification of incapacitated child status;
4. The Pool will provide the COBRA Continuation of Coverage participants with ID cards, a benefit booklet, and other materials as the need may arise.
 5. The Pool will maintain records that all required notifications were sent and copies are available to the Employer upon request.
 6. The Pool will collect the required contributions at the maximum amount allowed by law.
 7. The Pool will send the COBRA Continuation of Coverage election notice(s) within fourteen (14) days of receipt of a notice of a qualifying event described above in section II.1. Once the election notice is mailed the qualifying beneficiary has sixty (60) days to elect COBRA Continuation of Coverage. If the qualified beneficiary elects COBRA Continuation of Coverage the qualified beneficiary has forty-five (45) days from election to make the first payment. If partial payments are made and the payment deficiency is insignificant, Pool contacts the qualified beneficiary for full payment. The qualified beneficiary has thirty (30) days from deficiency notification to make payment. A payment will be considered an insignificant deficiency only if it is the lesser of \$50 or 10% of amount due.
 8. The Pool will periodically provide the Employer, for their review, with the text of the letter and notices to be used in administering this Agreement. The Pool maintains final authority over the text of these letters and notices. The Pool reserves unto itself the right to modify the letters and notices as may be required pursuant to the COBRA Continuation of Coverage statute, any applicable case law and to promote the efficient administration of the Agreement.
 9. To the extent allowed by law, the Pool will indemnify, defend, reimburse, and hold harmless the Employer and its employees from any and all liabilities, claims, demands, or suits arising from or related to the provision of COBRA Continuation of Coverage administrative services unless those liabilities, claims, demands, or suits arise out of the Employer's failure to give any notice as required in II, 1, 2, 3, 4, 5 and 6 of this Agreement. This notice is required by the agreement or by law. The Pool, upon notice by the Employer will immediately investigate, handle, respond to and defend any such claims, demands or suits at the Employer's sole expense. If the liability, claim, demand or suit is based on negligence this contract of indemnity shall apply and the negligence of the Employer and the Pool will be on a percentage basis as in a pure comparative negligence situation under the law.
 10. The Pool's responsibilities under this contract are strictly limited to COBRA Continuation of Coverage that the Employer is required to provide under Federal law, and does not include any responsibility for other benefits such as group life insurance or disability.

IV. Notice

Any notice to be given under this Agreement, other than those in section II.1-5 of this Agreement, shall be deemed given and received on the first to occur of the following: (a) actual receipt by the party to be notified; or (b) five days after deposit of such notice in the US Mail system if sent by Certified Mail, Return Receipt Requested, postage prepaid, and addressed to the party to be notified at the address of such party set forth below or as designated from time to time in writing by giving not less than ten days in advance notice to the other party. The initial addresses for the Pool and Employer shall be as follows:

Address of Pool	Address of Employer
Executive Director	665 Country Club Rd
TML Health	Lucas, Texas 75002
Texas Municipal Center	
1821 Rutherford Lane, Suite 300	
Austin, Texas 78754-5151	

V. Compensation

1. The Employer will pay the Pool a one-time \$50.00 set up fee and a \$0.50 Per Participant Per Month fee for each participating participant per month that enrolls in COBRA Continuation of Coverage. Employer already paid the one-time \$50.00 set up fee in 2014.
2. Other special services which may be requested by the Employer but are not contained in this Agreement will be billed at a mutually agreeable hourly rate.

VI. Miscellaneous Provisions

1. This Agreement represents the complete understanding of the parties and may not be modified or amended without the written agreement of both parties.
2. The parties agree that venue for any dispute arising under the terms and conditions of this Agreement shall be in Austin, Travis County, Texas.
3. In performing the administrative services under this Agreement, the Pool may rely without qualification on the information provided by the Employer.
4. The Pool agrees to take over the remaining COBRA Continuation of Coverage administration for any of the Employer's current COBRA Continuation of Coverage participants, without Employer compensation, so long as the Employer furnishes the information necessary to effectuate the transfer.
5. This Agreement is entire as to all of the performance to be rendered under it. If any term or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provision of this Agreement shall be void and of no force and effect.

6. It is understood by the Parties that the Pool will charge the COBRA Continuation of Coverage participant the administration fee allowed by the COBRA Continuation of Coverage statute.

VII. Duration of Agreement and Termination

1. The Term of this Agreement shall commence on the Effective Date and shall continue through 11:59 pm CST on the final day of the Employer's benefit plan year. The Employer may annually renew the Agreement for a subsequent twelve (12) month period by executing and returning the Pool's rerate notice ("Notice of Renewal") and benefit selection for each year. The Additional Contract Documents referenced in Section VIII may be amended by Notice of Renewal for each renewal Plan Year or by Notice of Mid- Year Plan Amendments. In the event any such Additional Contract Document is amended, said amended document will be attached to this Agreement and incorporated by reference to said document.
2. Either party may terminate this Agreement at any time by giving the other party written notice at least thirty (30) days prior to the specified date.
3. This Agreement terminates, without further notice, on the date the undersigned Employer is no longer an Employer of the Pool.
4. All records pertaining to Employer's employees in possession of the Pool relating to COBRA Continuation of Coverage administration at termination of the Agreement will be transferred to the Employer within forty-five (45) business days.
5. Should this Agreement terminate for any reason it does not relieve either party of their duties nor obligations during the period when this Agreement was in full force and effect.

VIII. Additional Contract Documents

The following attachments are additional contract documents:

1. Attachment A – COBRA Continuation of Coverage Rights Notice
2. *[Add Attachment Documents for Optional Services Selected]*

[REMAINDER OF THIS PAGE INTENTIONAL LEFT BLANK]

This Agreement is entered into for the Employer under authorization of _____, at a duly called meeting held on _____ by:

_____	City of Lucas
(Signature)	(Employer/Group Name)
_____	_____
(Authorized Official Title)	(Date)

This Agreement Entered Into and Accepted By:

TML HEALTH

BY: _____ at Austin, Texas _____
TITLE: Jennifer Hoff, Executive Director (Date)

APPROVED AS TO FORM:

BY: _____
Leah Simon, General Counsel

Attachment A

COBRA Continuation of Coverage (COC) Rights

Introduction

You're getting this notice because you have recently gained coverage under a group health plan (the Plan). This notice has important information about your right to COBRA Continuation of Coverage (COC), which is a temporary extension of coverage under the Plan. **This notice explains COBRA Continuation of Coverage, when it may become available to you and your family and what you need to do to protect the right to receive it.** When you become eligible for COBRA Continuation of Coverage, you may also become eligible for other coverage options that may cost less than COBRA Continuation of Coverage.

The right to COBRA Continuation of Coverage was created by a federal law, the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). COBRA Continuation of Coverage can become available to you and other members of your family when your group health coverage would otherwise end. For more information about your rights and obligations under the Plan and under federal law, you should review the Plan's Summary Description or contact the Plan Administrator, TML Health, 1821 Rutherford Lane, Suite 300, Austin, Texas 78754 or by telephone (800) 282-5385.

You may have other options available to you when you lose group health coverage

For example, you may be eligible to buy an individual plan through the Health Insurance Marketplace. By enrolling in coverage through the Marketplace, you may qualify for lower costs on your monthly premiums and lower out of pocket costs. Additionally, you may qualify for a 30-day special enrollment period for another group health plan for which you are eligible (such as a spouse's plan), even if that plan generally doesn't accept late enrollees.

What is COBRA Continuation of Coverage?

COBRA Continuation of Coverage is a continuation of Plan coverage when it would otherwise end because of a life event. This is also called a "qualifying event." Specific qualifying events are listed later in this notice. After a qualifying event, COBRA Continuation of Coverage must be offered to each person who is a "qualified beneficiary." You, your spouse and your dependent children could become qualified beneficiaries if coverage under the Plan is lost because of the qualifying event. Under the Plan, qualified beneficiaries who elect COBRA Continuation of Coverage may be required to pay for coverage depending on the policy of your Employer.

If you're an employee, you'll become a qualified beneficiary if you lose your coverage under the Plan because of either one of the following qualifying events:

1. Your hours of employment are reduced; or
2. Your employment ends for any reason other than your gross misconduct.

If you're the spouse of the employee, you'll become a qualified beneficiary if you lose your coverage under the Plan because of any of the following qualifying events:

1. Your spouse dies;
2. Your spouse's hours of employment are reduced;

3. Your spouse's employment ends for any reason other than his or her gross misconduct;
4. Your spouse becomes entitled to Medicare benefits (under Part A, Part B and/or Part C); or
5. You become divorced or legally separated from your spouse.

Your dependent children will become qualified beneficiaries if they lose coverage under the Plan because of any of the following qualifying events:

1. The parent-employee dies;
2. The parent-employee's hours of employment are reduced;
3. The parent-employee's employment ends for any reason other than his or her gross misconduct;
4. The parent-employee becomes entitled to Medicare benefits (Part A, Part B and/or Part C);
5. The parents become divorced or legally separated; or
6. The child stops being eligible for coverage under the Plan as a "dependent child."

Sometimes, filing a proceeding in bankruptcy under Title 11 of the United States Code can be a qualifying event. If a proceeding in bankruptcy is filed with respect to your Employer, and that bankruptcy results in the loss of coverage for any retired employee covered under the Plan, the retired employee will become a qualified beneficiary. The retired employee's spouse, surviving spouse and dependent children will also become qualified beneficiaries if bankruptcy results in the loss of their coverage under the Plan.

When is COBRA Continuation of Coverage available?

The Plan will offer COBRA Continuation of Coverage to qualified beneficiaries only after the Plan Administrator, TML Health has been notified that a qualifying event has occurred. The Employer must notify TML Health of the following qualifying events:

1. The end of employment or reduction of hours of employment;
2. Death of the employee;
3. Commencement of a proceeding in bankruptcy with respect to the employer; or
4. The employee's becoming entitled to Medicare benefits (under Part A, Part B and/or Part C).

You must give notice of some Qualifying Events

For all other qualifying events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), you must notify the Plan Administrator, TML Health within sixty (60) days after the qualifying event occurs. You must provide notice to: TML Health, 1821 Rutherford Lane, Suite 300, Austin, Texas 78754 or by telephone (800) 282-5385.

How is COBRA Continuation of Coverage provided?

Once TML Health receives notice that a qualifying event has occurred, COBRA Continuation of Coverage will be offered to each of the qualified beneficiaries. Each qualified beneficiary will have an independent right to elect COBRA Continuation of Coverage. Covered employees may elect COBRA Continuation of Coverage on behalf of their spouses, and parents may elect COBRA Continuation of Coverage on behalf of their children.

COBRA Continuation of Coverage is a temporary continuation of coverage that generally lasts for 18 months due to employment termination or reduction in hours of work. Certain qualifying events, or a second qualifying event during the initial period of coverage, may permit a beneficiary to receive a maximum of 36 months of coverage. There are also ways in which this 18-month period of COBRA continuation coverage can be extended:

Disability extension of 18-month period of COBRA continuation coverage

If you or anyone in your family covered under the Plan is determined by Social Security to be disabled and you notify the Plan Administrator in a timely fashion, you and your entire family may be entitled to get up to an additional 11 months of COBRA continuation coverage, for a maximum of 29 months. The disability would have to have started at some time before the 60th day of COBRA continuation coverage and must last at least until the end of the 18-month period of COBRA continuation coverage.

Second qualifying event extension of 18-month period of continuation of coverage

If your family experiences another qualifying event during the 18 months of COBRA continuation coverage, the spouse and dependent children in your family can get up to 18 additional months of COBRA continuation coverage for a maximum of 36 months, if the Plan is properly notified about the second qualifying event. This extension may be available to the spouse and any dependent children getting COBRA continuation coverage if the employee or former employee dies; becomes entitled to Medicare benefits (under Part A, Part B, or both); gets divorced or legally separated; or if the dependent child stops being eligible under the Plan as a dependent child. This extension is only available if the second qualifying event would have caused the spouse or dependent child to lose coverage under the Plan had the first qualifying event not occurred.

Active Duty Reservists extension of COBRA Continuation of Coverage

If covered by the Plan as an employee at the time of call to active duty, active duty reservists or guard members and their covered dependents can maintain eligibility on the Plan for up to twenty-four (24) months as prescribed by and subject to the terms and conditions of the Uniformed Services Employment and Reemployment Rights Act (USERRA). The date on which the person's absence begins is the qualifying event for COBRA Continuation of Coverage (COC) to be offered to the reservist or guard member.

If a fire fighter or police officer is called to active duty for any period, the Employer must continue to maintain any health, dental, or life coverage received on the date the fire fighter or police officer was called to active military duty until the Employer receives written instructions from the fire fighter or police officer to change or discontinue the coverage. Such instruction shall be provided no later than sixty (60) days following the Qualifying Event.

If no such instruction is given, then coverage will terminate on the sixty-first (61st) day, which shall then become the Qualifying Event for COBRA Continuation of Coverage purposes. Eligibility will meet or exceed requirements of USERRA and/or regulatory compliance.

In administering this coverage, TML Health will follow the time guidelines of COBRA Continuation of Coverage under 42 U.S.C.A.300bb-1 *et seq.* To qualify for this coverage, the employee must give written notice to the Employer within sixty (60) days of the qualifying event. The Employer member must notify TML Health that an employee has been called to active duty and submit a copy of the Employer member's active reservist policy to TML Health.

Are there other coverage options besides COBRA Continuation of Coverage?

Yes. Instead of enrolling in COBRA Continuation of Coverage, there may be other coverage options for you and your family through the Health Insurance Marketplace, Medicaid or other group health plan coverage options (such as a spouse's plan) through what is called a "special enrollment period." Some of these options may cost less than COBRA Continuation of Coverage. You can learn more about many of these options at <http://www.healthcare.gov>.

If you have questions

Questions concerning your Plan or your COBRA Continuation of Coverage rights should be addressed to the contact or contacts identified below. State and local government employees seeking more information about their rights under COBRA Continuation of Coverage, the Patient Protection and Affordable Care Act, and other laws affecting group health plans, can contact the U.S. Department of Health and Human Services' Centers for Medicare and Medicaid Services at:

- https://www.cms.gov/CCIIO/Programs-and-Initiatives/Other-Insurance-Protections/cobra_fact_sheet.html; or
- <https://www.cms.gov/CCIIO/Resources/Forms-Reports-and-Other-Resources/index.html#COBRA>
- <http://www.healthcare.gov>

Keep Your Plan Informed of Address Changes

In order to protect your family's rights, you should keep TML Health informed of any changes in addresses of family members. You should also keep a copy, for your records, of any notices you send to your Employer and TML Health.

Plan contact Information

TML Health
Texas Municipal Center
1821 Rutherford Ln., Suite 300
Austin, Texas 78754

Interlocal Agreement between Collin County and the City of Lucas for Law-Enforcement Services

1. **Parties and Authority.** Collin County and the City of Lucas enter this interlocal agreement for the County to provide law-enforcement services to the City of Lucas under the Interlocal Cooperation Act, Texas Gov't Code, Chapter 791. The City of Lucas may contract for peace officers under Sections 791.011 and 791.003(4)(A), Gov't Code.

2. **Term.** This agreement is effective as of the date signed by the last party to sign it (the Effective Date), and its initial term will continue until September 30 in the next calendar year. The initial term may be a partial year. Afterwards, the agreement will renew for one-year periods between October 1 and September 30, unless terminated under section 6. *See* Gov't Code, § 791.011(f), (i).

3. The County's Obligations

3.1 **Law-Enforcement Services.** Through the Sheriff's Office, the County will provide the City of Lucas with law-enforcement services, including traffic enforcement within the City limits and issuance of citations within the discretion of the deputy provided such are filed with the JP3 Court and not the Lucas Municipal Court, in accordance with the Sheriff's Office's policies and procedures; this agreement; and local, state, and federal law.

"Law-enforcement services" means the services the Sheriff's Office provides to fulfill a sheriff's or a peace officer's duties under Texas law, such as the Code of Criminal Procedure, to keep the peace, intervene to prevent or suppress crime, execute lawful process issued by a judge, and accept custody of persons committed to the county jail. These services include patrolling, responding to calls for police assistance, investigating offenses, enforcing state traffic law, and operating the county jail. *See Weber v. City of Sachse*, 591 S.W.2d 563 (Tex. Civ. App.—Dallas 1979, writ dismissed). "Law-enforcement services" *exclude* the (1) enforcement of rules, regulations, or permit requirements enacted by the City of Lucas or a home-owners' association, or restrictions in property deeds, (2) enforcement of regulations or prohibitions on vehicular travel on private property or private roads within the meaning of Section 542.005, Transportation Code, or Section 49.217(c), Water Code, (3) enforcement of county or other traffic regulations that may later be extended to roads in the City of Lucas under an agreement under Section 151.151(b), Transportation Code, or as a result of a petition and order under Sections 542.007–542.0081, Transportation Code, or similar provisions (that is, the City or a district or subdivision and County would have to follow those provisions in the future for such traffic enforcement), (4) provision of detention services beyond taking custody of persons accused of violating state law under Articles 2.17 and 2.18, Code of Criminal Procedure (that is, the Sheriff will not accept custody of persons accused of a local Class C misdemeanor, *see* Tex. Att'y Gen. Op. No. JM-0151 (1984) (the City of Lucas and the County would have to sign a separate jail-services agreement for such services)), (5) provision of a school resource officer, *see* Subchapter M, Chapter 1701, Occupations Code, or similar services, and (6) provision of specific security services, such as security at construction sites in the City of Lucas to prevent or deter theft.

3.2 Dedicated Patrol Services. Through the Sheriff's Office, the County will dedicate two patrol deputies to provide services to the City of Lucas. The Sheriff's Office will schedule these deputies to patrol in the City of Lucas during their shifts or duty time. Ordinarily only one deputy will patrol in the City of Lucas in one shift. The County will structure shifts and work hours to provide the best coverage and service to the City of Lucas, in light of the City's requests and the history and pattern of service calls, reports or occurrences of crime, and other law-enforcement or emergency circumstances.

Generally, patrol deputies work 12-hour shifts totaling 80 hours in a 14-day work period, although the County may change this to 84 hours per 14-day work period in a future fiscal year. Each dedicated deputy may use vacation, compensation (comp), personal, and sick time accrued or allowed by County policy, and the Sheriff's Office may require a dedicated deputy to attend specific training. The County will not ordinarily provide alternate personnel during a dedicated deputy's time off. But the County will use reasonable efforts to coordinate the scheduling and time off of the dedicated deputies to provide regular service to the City of Lucas.

During a shift or other duty time, a dedicated deputy will use reasonable efforts to devote full time and attention to serving and patrolling within the City of Lucas. A dedicated deputy may, however, leave the City's limits to respond to emergency calls for service or to respond to calls to assist other deputies or officers. In addition, other deputies or officers may assist a dedicated deputy as needed in the City of Lucas.

The City of Lucas may also confer with the County about increasing the number of dedicated patrol deputies. The County would likely require 12–18 months to hire and train new deputies to start additional dedicated deputies. The County would adjust the City of Lucas's annual reimbursement amount under section 4.

3.3 Extra Services. If the City of Lucas wants the Sheriff's Office to provide services in addition to those services listed in sections 3.1 and 3.2, such as security during a special event, the City of Lucas will contact the County's liaison officer (sections 3.7 and 10). The parties may discuss the Sheriff's Office's ability to accommodate the request or whether the City should use another means, such as hiring deputies or other peace officers for off-duty work.

3.4 Personnel, Planning and Supervision. The County will employ qualified and licensed peace officers to perform services under this agreement. The County will plan, organize, and supervise all tasks and matters that are part of its performance under this agreement. The County will assign, allocate, direct, supervise, and discipline County personnel.

3.5 Requests from the City of Lucas. The County will promptly consider all requests from the City of Lucas received through the liaison officer or the Sheriff's Office's communications division (Dispatch) for law-enforcement services. The County will make every reasonable effort to comply with these requests consistent with (1) this agreement, (2) the Sheriff's Office's policies and procedures, and (3) local, state, and federal law.

3.6 Suspension of Services. In the case of emergency, *force majeure* events, or public-safety reasons, the Sheriff may suspend the provision of dedicated patrol services under this agreement. The City of Lucas’s reimbursement obligation will be adjusted under section 4.3.

3.7 The County’s Liaison Officer. The City of Lucas may confer with the County’s liaison officer—a Captain in, or the Assistant Chief of, Operations (section 10)—about the County’s performance under this agreement. The Assistant Chief and chain of command will supervise the deputies, officers, and employees who provide the County’s performance.

3.8 Reports of Services. The Sheriff’s Office will provide the City of Lucas with written reports of law-enforcement activity within the City’s borders in form and content consistent with the Sheriff’s Office’s policies and procedures.

3.9 Patrol Vehicles. The County will provide the patrol vehicle or vehicles necessary to equip the deputies providing dedicated patrol services. The County will equip each vehicle and mark it with appropriate decals. During the agreement’s term or a vehicle’s patrol life, the County will retain title to the vehicle and will be responsible for the warranty, if any, insurance, service and maintenance, and fuel. The County alone will decide when a vehicle is no longer fit for patrol service. Typically, the Sheriff’s Office operates a patrol vehicle for about 110,000 miles before removing it from service. This figure may be higher, depending on the schedule for vehicle delivery.

3.10 Option for the City of Lucas to Order and Take Title to a Patrol Vehicle. Currently, the County uses an SUV (*e.g.*, Explorer) or pickup truck (*e.g.*, F-150 Responder) as patrol vehicles. If the City of Lucas meets its payment obligations related to a patrol vehicle under section 4, then the County will transfer the patrol vehicle to the City of Lucas at the end of its service. “Transfer” includes transferring possession of the vehicle, as well as the vehicle’s title and ownership of the warranties or other plans that cover the vehicle or equipment. The County will not transfer rights in breach of a contract with another party, such as those for proprietary licenses or software, incident-reporting systems, or licenses or software that would give the City of Lucas access to county or restricted databases or infrastructure. At its expense, the County will de-badge a vehicle and remove software or electronic data as reasonably necessary to meet the County’s obligations to protect criminal-justice or other confidential information. The City of Lucas will bear the costs of transferring a vehicle’s title and all other costs associated with the transfer. The parties intend to comply with Chapter 791, Government Code, and Section 263.152, Local Government Code, related to the disposition of surplus property.

3.11 Body-Worn Cameras. When the Sheriff’s Office implements a policy to equip patrol deputies with body-worn cameras, *see* Occupations Code, §§ 1701.651–1701.663, then the deputies who provide services under this agreement will receive the same equipment.

The County alone will be responsible for complying with state body-worn-camera law, including the provisions related to deputy training, policy, data retention, release of recordings or other information, and reporting, and the County will own all data and recordings. In an incident involving the City of Lucas, the County and Sheriff’s Office will provide the City of Lucas’s

officials and their attorneys and experts with reasonable viewing of any relevant recordings—including those made by in-vehicle or body-worn cameras—consistent with investigative, law-enforcement, or criminal- or civil-defense requirements, including those in Section 1701.660 of the Occupations Code. The Sheriff alone will make all decisions about public or other release of records, including decisions under Sections 1701.660–1701.663, Occupations Code, or the Public Information Act, Texas Gov’t Code, Chapter 552.

The County alone will retain all body-worn-camera property at this agreement’s end.

3.12 Public Information Act Requests. If the County receives a request under the Public Information Act, Chapter 552, Gov’t Code, that relates to the City of Lucas, the County will notify the City of Lucas in accordance with requirements under Section 552.305, Gov’t Code.

4. The Obligations of the City of Lucas

4.1 Payments. The City of Lucas will pay the County the reimbursement amount set out in sections 4.2 and 4.3 each contract year. The City of Lucas may pay the amount in four quarterly installments or in fewer payments.

4.2 Amount

The amount of the City of Lucas’s annual payments is the amount necessary to fairly compensate—reimburse—the County for the cost of providing the services under this agreement for the contract year. *See* Gov’t Code, § 791.011(e). The County’s costs include the annual compensation of each dedicated patrol deputy (salary and benefits), the cost of a deputy’s equipment, and the cost of a patrol SUV (*e.g.*, Explorer) or patrol pickup (*e.g.*, F-150 Responder) with equipment, and each vehicle’s annual fuel and maintenance. The County’s costs will not include indirect costs. The County will document all reimbursable costs each contract year.

For calculating a dedicated patrol deputy’s annual compensation, the County’s fiscal year is from October 1 to September 30. But the Commissioners Court may adjust the compensation of county employees after January 1 each year. If so, the County will adjust the City of Lucas’s payment amount for the portion of the contract year to which the compensation adjustment applies.

The City of Lucas will reimburse the County for the full cost of a dedicated patrol vehicle that the Sheriff’s Office puts into service within the City in that contract year. If the Sheriff’s Office first puts the dedicated patrol vehicle in service at a time when the City of Lucas cannot adjust its budget and meet its obligation to pay for the vehicle in that contract year, then the City of Lucas may postpone paying for the vehicle to the City’s next budget year. *The estimated costs of the deputies and vehicles, with maintenance and fuel, for fiscal year 2022 include:*

Deputy Salaries and Benefits (two positions)	\$215,888
Vehicle Maintenance and Insurance (two patrol vehicles)	\$10,500
Total Estimated Costs for FY 22	\$226,388

4.3 Pro Rata Adjustments. The County will reduce the amount of the City of Lucas's annual payment for any time during the year in which the Sheriff's Office determines that it is unable to dedicate one of the agreed patrol deputies to work in the City of Lucas.

4.4 Annual Procedure

Each year, the County and the City of Lucas will confer about their expectations for the calculation of the City's payment amount in the upcoming contract year. The parties will confer in time for both parties to appropriately plan for their budget years. The County will share expected compensation, equipment, and vehicle costs. The City of Lucas, however, understands that the County will not know of any deputy compensation changes until after January 1 of each year.

4.5 Maps. The City of Lucas will reasonably provide the Sheriff's Office with accurate and current maps of its territorial limits and extraterritorial jurisdiction, if any.

4.6 Cooperation. The City of Lucas will make reasonable efforts to provide at least part-time office space and internet connection for the dedicated patrol deputies to write and submit reports and make phone calls as part of their work as peace officers.

5. Notice and Conference; Suspension of Services

5.1 Notice & Conference. If a party believes that the other party has not met, or is not meeting, an obligation, the party will contact the other's liaison officer to discuss the issue. If the aggrieved party does not believe that this informal contact, discussion, and ensuing efforts have fixed the issue, then the party will notify the other's liaison officer in writing of the party's belief or complaint with reasonable detail to permit the other party to address the issue. The other party will then have a reasonable time to address the issue and improve its performance. The parties should assess a "reasonable time" under the relevant circumstances and with regard to the issue's nature.

5.2 Suspension. If the City of Lucas fails to make a payment as required within 30 days of the due date, the County may suspend service until it receives payment, or the County may terminate the agreement under section 6.

5.3 Notice of Suspension. If the County decides that it will suspend service to the City of Lucas for any reason, then the County will notify the City's liaison officer by telephone and in writing of the date the County will suspend service. The County will use reasonable efforts to provide advance notice of at least five calendar days.

6. Termination

6.1 Notice & Conference. Before a party tries to terminate this agreement, the party must follow the notice-and-conference procedures in section 5.1.

6.2 Termination. A party may terminate this agreement by giving 90 days' written notice to the other party.

6.3 Recoveries & Remedies. The County will make a substantial investment in this agreement, particularly in hiring and training new deputies to provide dedicated patrol services and buying

patrol vehicles. The City of Lucas must reimburse the County for all patrol vehicles purchased for service under this agreement, regardless of when this agreement ends or is terminated.

If the agreement ends before the end of a contract year, then the City of Lucas must pay a prorated amount of reimbursement for deputy compensation for the portion during which the County provided services.

If the City of Lucas terminates the agreement, then the City of Lucas will make all payments due within 30 days of the termination.

If the County terminates the agreement in contract year 1, then the City of Lucas may pay the reimbursement amount for each patrol vehicle under the terms for repayment in year 1, even if the parties do not otherwise perform under the agreement. In other words, if the County terminates in contract year 1, then the City of Lucas's rights to pay reimbursement on the terms of section 4 survive.

6.4 Final Reports. At this agreement's expiration or termination, the County will provide all reports that are outstanding under section 3.8 within 15 business days of the expiration or termination.

7. Compliance with Laws. Each party will comply with all federal, state, and local laws and regulations applicable to its conduct. A party's violation of law that affects the parties' relationship or rights under this agreement is a breach of this agreement as well.

8. Limitation of Extraordinary Remedies. While the parties are entitled to the benefit of their bargain, the parties are not liable to each other for damages in excess of the benefit of the bargain, whether identified as consequential, incidental, indirect, special, punitive, or exemplary damages or for damages that arise from special circumstances. A party will not sue for such damages. This provision does not affect either party's rights to remedies set out in this Agreement, including the rights in sections 3.8, 3.10, 3.11, 3.12, 4.2, 4.3, 6.3, 6.4, 7, 13, 14, 15, and 16, and the County's rights to reimbursement amounts for patrol vehicles and deputy compensation for all periods the County performed under this agreement.

9. No Third-Party Beneficiaries. The City of Lucas and the County do not intend to create or confer a benefit on any person or entity, who is not a party to this agreement. The parties do not intend to create a claim in favor of any person or entity, who is not a party to this agreement.

To the extent that a party uses insurance or similar coverage or assistance in performing under this agreement, then "the City of Lucas," "the City," and "the County" will be interpreted to include the insurance company or other relevant entity.

10. Sheriff's Office's Liaison Officer. The City of Lucas may contact a Captain or the Assistant Chief in Operations in the Sheriff's Office, 972.547.5100, as the County's liaison officer for purposes of discussing services or making requests under this agreement.

11. The City of Lucas's Liaison Officer. The County will confer with the City of Lucas's liaison officer—the City Manager of the City of Lucas—about this agreement.

12. **Other.** Each party represents and warrants that the person or persons signing this agreement have the requisite authority under Section 791.011(d)(1), Gov't Code. Each party paying for the performance of a governmental function or service must make those payments from current revenues available to it under Section 791.011(d)(3), Gov't Code. The parties are not forming a partnership or joint venture by signing this agreement, and the parties waive no form of immunity. *See* Gov't Code, § 791.006(c), (d). The parties will treat a photocopy of this agreement as an original for all purposes.

13. **Choice of Law and Venue.** Texas law will govern this agreement and the relationship between, and the claims and defenses of, the parties. *See* Gov't Code, § 791.012. Courts in Collin County will have exclusive jurisdiction.

14. **No Additional Waiver.** No waiver or waivers of any breach of default by either party of any term, condition, covenant, or liability under this agreement, or of performance by the other party of a duty under this agreement, will be construed to be a waiver of subsequent breaches or defaults of any kind, under any circumstances.

15. **Immunity not Waived.** The parties do not waive any form of immunity by signing this agreement. This agreement does not create any form of personal liability on the part of any official, officer, employee, or agent, who is an individual, of a party.

16. **Modification.** The parties will modify this agreement with a writing signed by each party's governing body under section 791.011(d), Gov't Code. A party will not try to enforce an ostensible modification that does not meet section 791.11(d), Gov't Code.

17. **Severability.** The agreement's provisions are severable, and if a court holds any word, phrase, clause, sentence, paragraph, section, or other part or its application to a person or circumstance to be invalid or unenforceable, the remainder of the agreement will not be affected.

18. **Assignment.** A party will not try to assign its rights or duties under this agreement to another person or entity without the other party's consent.

19. **Notices.** A party will send any notice required under this agreement by the U.S. Postal Service, Certified Mail to:

If to the City of Lucas:

City Manager
City of Lucas
665 Country Club Road
Lucas, Texas 75002-7651
972.912.1212
jclarke@lucastexas.us

If to Collin County:

Collin County Sheriff's Office
Asst. Chief of Operations
4300 Community Blvd.
McKinney, Texas 75071
mselman@co.collin.tx.us

With copy to:
Collin County Purchasing Agent
2300 Bloomdale Road, Ste. 3160
McKinney, Texas 75071
shayes@co.collin.tx.us

Agreed to:

Collin County

Judge Chris Hill	Date
2300 Bloomdale Road	
McKinney, TX 75071	

City of Lucas

Name	Title	Date
City of Lucas		
665 Country Club Road		
Lucas, TX 77002		



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 04

Requester: Development Services Director Joe Hilbourn

Agenda Item Request

Public hearing to consider a request made by Dynamic Engineering Consultants, PC on behalf of property owner James Irwin to rezone a vacant parcel of land from Agricultural (AO) to Residential 2-acres (R2), being 22.661 acres, situated in the James Lovelady Survey, Abstract No. 538, in the City of Lucas, Collin County, Texas located adjacent to 505 West Lucas Road.

- A. Presentation by Development Services Director Joe Hilbourn
- B. Conduct public hearing
- C. Take action regarding the proposed rezoning request

Background Information

This lot is currently zoned Agricultural (AO), and the applicant is requesting a zoning change to Residential 2-acres (R2). The request complies with the City's Comprehensive Plan.

Attachments/Supporting Documentation

- 1. Location map
- 2. Public notice
- 3. Depiction
- 4. Legal description

Budget/Financial Impact

NA

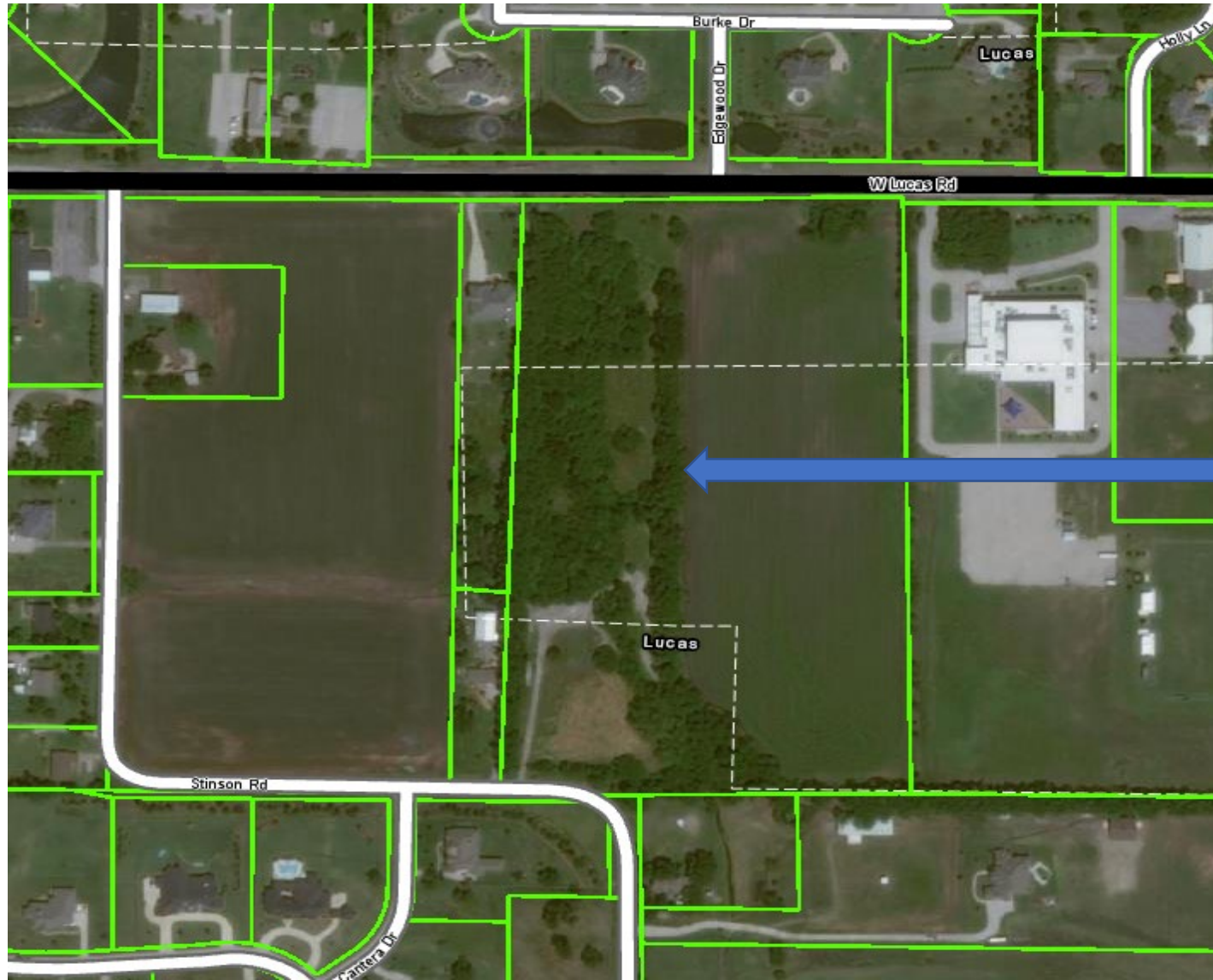
Recommendation

The Planning and Zoning Commission approved this request unanimously. City staff recommends approval of the zoning request as presented.

Motion

I make a motion to approve/deny a request by Dynamic Engineering Consultants, PC on behalf of property owner James Irwin to rezone a vacant parcel of land from Agricultural (AO) to Residential 2-acres (R2), being 22.661 acres, situated in the James Lovelady Survey, Abstract No. 538, in the City of Lucas, Collin County, Texas located adjacent to 505 West Lucas Road.

Location Map



22.661 acre tract of land



NOTICE OF PUBLIC HEARING

Notice is hereby given, that the Planning & Zoning Commission of the City of Lucas, Texas will hold a public hearing on Thursday, August 12, 2021, at 7:00 p.m. and City Council will conduct a second public hearing on Thursday, September 2, 2021 at 7:00 p.m. at Lucas City Hall, 665 Country Club, Lucas, Texas to consider changing the zoning on a parcel of land from AO to R-2 more particularly described as follows:

Being a tract of land, situated in the James Lovelady Survey, Abstract No. 538, in the City of Lucas, Collin County, Texas, and being all of that called 22.661 acre tract of land, described by deed to Gus Gibson, Jr. and Walter G. Bedell, as recorded in Volume 1889, Page 283, of the Deed Records, Collin County, Texas (D.R.C.C.T.), said tract being more particularly described, as follows:

BEGINNING at a 1/2" iron rod with a yellow plastic cap stamped "RPLS 5686" found for the northwesterly corner of said 22.661 acre tract, same being the northeasterly corner of a tract of land, described by deed to Chris Koerner and Jessica Koerner, as recorded under Document No. 20160725000950450, of the Official Public Records, Collin County, Texas (O.P.R.C.C.T.), same being in the southerly monumented line of W. Lucas Road (F.M. 1378);

THENCE South 89°43'16" East, along said southerly monumented line of W. Lucas Road, a distance of 739.61' to a 5/8" iron rod found for the northeasterly corner of said 22.661 acre tract, same being the northwesterly corner of a right-of-way dedication, dedicated by plat recorded in Vol. 2009, Pg. 224, O.P.R.C.C.T. (LUCAS CHURCH ADDITION);

THENCE South 00°19'15" East, along the common line between said 22.661 acre tract and said LUCAS CHURCH ADDITION, passing a 1/2" iron rod found for the northwesterly corner of Lot 1, Block A, of said LUCAS CHURCH ADDITION, at a distance of 15.00', and continuing in all, a total distance of 1283.67' to a point for corner, being the southeasterly corner of said 22.661 acre tract, same being in the northerly line of Lot 3, of HI FLYIN' ACRES, an addition to the City of Parker, as recorded in Volume J, Page 929, of the Map Records, Collin County, Texas (M.R.C.C.T.), from which a 5/8" iron rod found bears, South 00°34'004" East, a distance of 3.60';

THENCE North 89°38'41" West, along the southerly line of said 22.661 acre tract, same being along the northerly line of said Lot 3, passing a 1/2" iron rod found, at a distance of 212.71', for the northwesterly corner of said Lot 3, same being the northeasterly corner of Lot 2, of said HI FLYIN' ACRES, and continuing along the northerly line of said Lot 2, a total distance of 516.44' to a 1/2" iron rod with a yellow plastic cap stamped "RPLS 5686" set for the northwesterly corner of said Lot 2;

THENCE North 89°49'30" West, along the southerly line of said 22.661 acre tract, a distance of 283.67' to a 1" iron rod found for the southwesterly corner of said 22.661 acre tract, same being on the southerly side of Stinson Road, said corner also being the southeasterly corner of a tract of land,

described by deed to Adagio Investments, Inc., as recorded under Document No. 20180111000049020, O.P.R.C.C.T.;

THENCE North 02°22'44" East, along the westerly line of said 22.661 acre, same being the easterly line of said Adagio Investments, LLC tract, passing a 1/2" iron rod found, at a distance of 44.70' and continuing a distance of 390.43' (total easterly line of said Adagio tract: 435.13') a 1/2" iron rod found for the northeasterly corner of said Adagio Investments, LLC tract, same being the southeasterly corner of the aforementioned Koerner tract, and continuing, in all, a total distance of 1284.29' to the POINT OF BEGINNING and containing 987,894 square feet or 22.679 acres of land, more or less.

Those wishing to speak FOR or AGAINST the above item are invited to attend. If you are unable to attend and have comments you may send them to City of Lucas, City Secretary, 665 Country Club Road, Lucas, Texas 75002, email shenderson@lucastexas.us, and it will be presented at the Hearing. If you have any questions about the above hearing you may contact jhilbourn@lucastexas.us

Metes and Bounds Description: (22.679 Acres)

Being a tract of land, situated in the James Lovelady Survey, Abstract No. 538, in the City of Lucas, Collin County, Texas, and being all of that called 22.661 acre tract of land, described by deed to Gus Gibson, Jr. and Walter G. Bedell, as recorded in Volume 1889, Page 283, of the Deed Records, Collin County, Texas (D.R.C.C.T.), said tract being more particularly described, as follows:

BEGINNING at a 1/2" iron rod with a yellow plastic cap stamped "RPLS 5686" found for the northwesterly corner of said 22.661 acre tract, same being the northwesterly corner of a tract of land, described by deed to Chris Koerner and Jessica Koerner, as recorded under Document No. 20160729000950450, of the Official Public Records, Collin County, Texas (O.P.R.C.C.T.), same being in the southerly monumented line of W. Lucas Road (F.M. 1378);

THENCE South 85°43'16" East, along said southerly monumented line of W. Lucas Road, a distance of 739.61' to a 5/8" iron rod found for the northeasterly corner of said 22.661 acre tract, same being the northwesterly corner of a right-of-way dedication, dedicated by plot recorded in Vol. 2009, Pg. 224, O.P.R.C.C.T. (LUCAS CHURCH ADDITION);

THENCE South 00°19'15" East, along the common line between said 22.661 acre tract and said LUCAS CHURCH ADDITION, passing a 1/2" iron rod found for the northwesterly corner of Lot 1, Block A, of said LUCAS CHURCH ADDITION, at a distance of 15.00', and continuing in all, a total distance of 1283.67' to a point for corner, being the southeasterly corner of said 22.661 acre tract, same being in the northerly line of Lot 3, of HI FLYIN' ACRES, an addition to the City of Parker, as recorded in Volume 4, Page 929, of the Map Records, Collin County, Texas (M.R.C.C.T.), from which a 5/8" iron rod found bears, South 00°34'00" East, a distance of 3.60';

THENCE North 80°38'41" West, along the southerly line of said 22.661 acre tract, same being along the northerly line of said Lot 3, passing a 1/2" iron rod found, at a distance of 212.71', for the northwesterly corner of said Lot 3, same being the northeasterly corner of Lot 2, of said HI FLYIN' ACRES, and continuing along the northerly line of said Lot 2, a total distance of 516.44' to a 1/2" iron rod with a yellow plastic cap stamped "RPLS 5686" set for the northwesterly corner of said Lot 2;

THENCE North 89°49'30" West, along the southerly line of said 22.661 acre tract, a distance of 283.67' to a 1" iron rod found for the southwesterly corner of said 22.661 acre tract, same being on the southerly side of Stinson Road, said corner also being the southeasterly corner of a tract of land, described by deed to Adagio Investments, LLC, as recorded under Document No. 20180111000049020, O.P.R.C.C.T.;

THENCE North 02°22'44" East, along the westerly line of said 22.661 acre, same being the easterly line of said Adagio Investments, LLC tract, passing a 1/2" iron rod found, at a distance of 44.70' and continuing a distance of 390.43' (total easterly line of said Adagio tract: 435.13') a 1/2" iron rod found for the northeasterly corner of said Adagio Investments, LLC tract, same being the southeasterly corner of the aforementioned Koerner tract, and continuing, in all, a total distance of 1284.29' to the POINT OF BEGINNING and containing 987,894 square feet or 22.679 acres of land, more or less.

ABBREVIATIONS

I.R.F. = Iron Rod Found
(C.M.) = Controlling Monument
C.I.R.F. = Capped Iron Rod Found
C.I.R.S. = 1/2" iron rod with yellow plastic cap stamped "RPLS 5686" set
M.R.C.C.T. = Map Records, Collin County, Texas
D.R.C.C.T. = Deed Records, Collin County, Texas
O.P.R.C.C.T. = Official Public Records, Collin County, Texas

General Notes:

- According to the Flood Insurance Rate Map of Collin County, Texas, Map No. 45085C0405J, Map Revised June 02, 2009, the herein described property is located in Zone "X", described by said map to be, "areas determined to be outside the 0.2% annual chance floodplain". This flood statement does not imply that the property and/or the structure thereon will be free from flooding or flood damage. On rare occasions, greater floods can and will occur and flood heights may be increased by man-made or natural causes. This flood statement shall not create liability on the part of the surveyor in any way.
- The surveyor has relied on the herein described subject deed with regard to any easements, restrictions, or rights-of-way affecting the herein described Property. No additional research regarding said easements, restrictions or rights-of-way has been performed by the surveyor.
- Bearings are based on the northerly tract of land, described by deed to Gus Gibson, Jr. and Walter G. Bedell, as recorded in Volume 1889, Page 283, of the Deed Records, Collin County, Texas.
- Easement to the State of Texas, recorded in Volume 450, Page 373, D.R.C.C.T., affects the herein described property, as shown.
- Easement to the City of Lucas, recorded in Volume 5562, Page 1941, D.R.C.C.T., affects the herein described property, as shown.

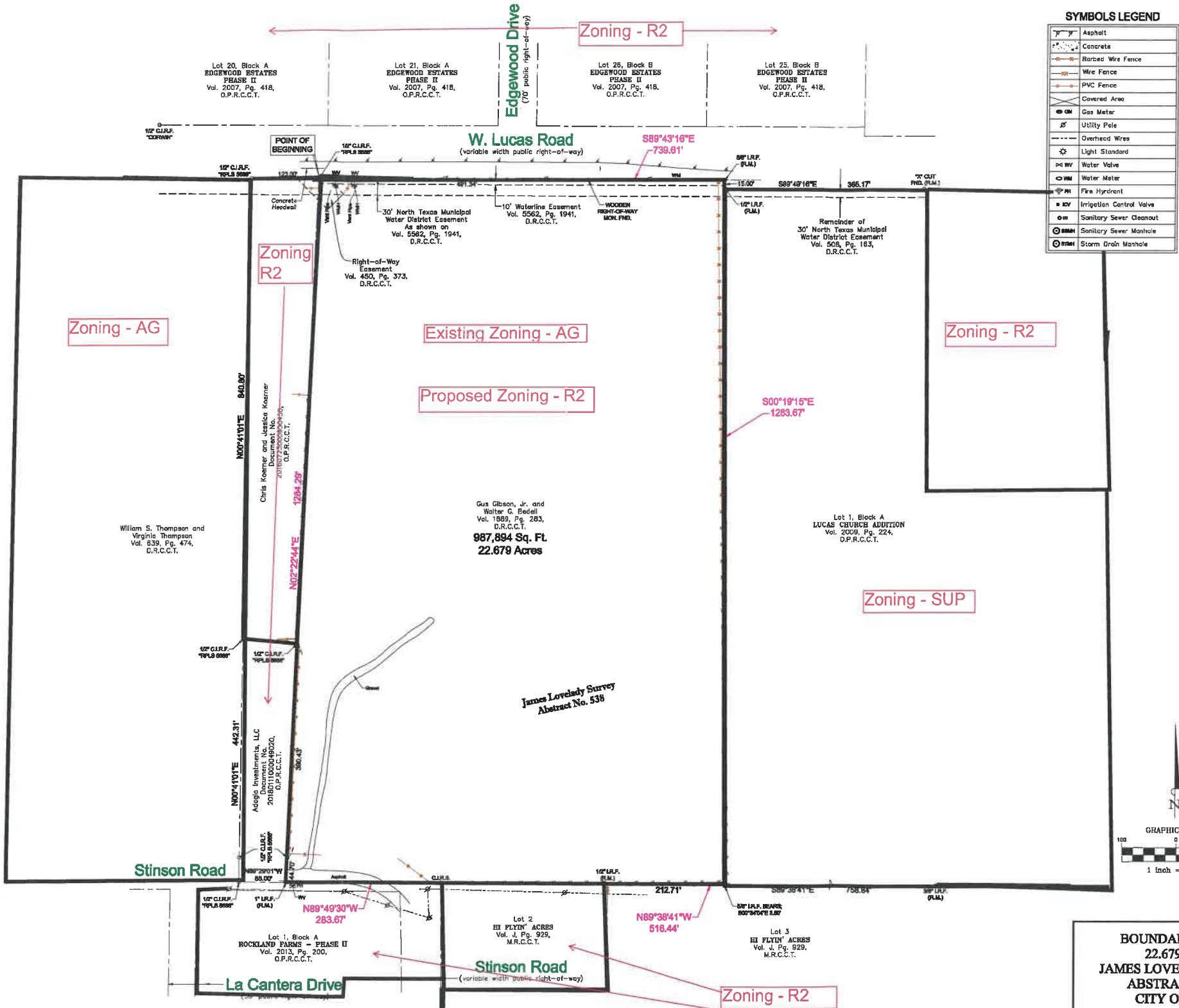
The development of the site will be in accordance with the City of Lucas development standards.

The purpose of this exhibit is to change the zoning from AG to R-2 for the use of a residential subdivision approximately 10 lots. This change will not impact transportation, water, or wastewater utilities.

Surveyor's Certification:

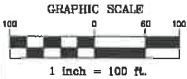
TO: Fidelity National Title Insurance Company (C.F. No. 1901332100037); James Irwin; Patricia Gibson and Walter G. Bedell;

I, Michael B. Arthur, Registered Professional Land Surveyor in and for the State of Texas, hereby certify that the plot hereon represents an actual survey made on the ground and that all lines and dimensions shown are correct to the best of my knowledge. There were no visible conflicts found during the time of this survey, except as shown.



SYMBOLS LEGEND

	Asphalt
	Concrete
	Barbed Wire Fence
	Wire Fence
	PVC Fence
	Covered Area
	Gas Meter
	Utility Pole
	Overhead Wires
	Light Standard
	Water Valve
	Water Meter
	Fire Hydrant
	Irrigation Control Valve
	Sanitary Sewer Cleanout
	Sanitary Sewer Manhole
	Storm Drain Manhole



BOUNDARY SURVEY
22.679 ACRES
JAMES LOVELADY SURVEY
ABSTRACT NO. 538
CITY OF LUCAS,
COLLIN COUNTY, TEXAS

North Texas
Surveying, L.L.C.

Registered Professional Land Surveyors
1010 West University
McKinney, Tx. 75069
Ph. (469) 424-2074 Fax: (469) 424-1997
www.northtexasurveying.com
First Registration No. 10074800

Being a tract of land, situated in the James Lovelady Survey, Abstract No. 538, in the City of Lucas, Collin County, Texas, and being all of that called 22.661 acre tract of land, described by deed to Gus Gibson, Jr. and Walter G. Bedell, as recorded in Volume 1889, Page 283, of the Deed Records, Collin County, Texas (D.R.C.C.T.), said tract being more particularly described, as follows:

BEGINNING at a 1/2" iron rod with a yellow plastic cap stamped "RPLS 5686" found for the northwesterly corner of said 22.661 acre tract, same being the northeasterly corner of a tract of land, described by deed to Chris Koerner and Jessica Koerner, as recorded under Document No. 20160725000950450, of the Official Public Records, Collin County, Texas (O.P.R.C.C.T.), same being in the southerly monumented line of W. Lucas Road (F.M. 1378);

THENCE South 89°43'16" East, along said southerly monumented line of W. Lucas Road, a distance of 739.61' to a 5/8" iron rod found for the northeasterly corner of said 22.661 acre tract, same being the northwesterly corner of a right-of-way dedication, dedicated by plat recorded in Vol. 2009, Pg. 224, O.P.R.C.C.T. (LUCAS CHURCH ADDITION);

THENCE South 00°19'15" East, along the common line between said 22.661 acre tract and said LUCAS CHURCH ADDITION, passing a 1/2" iron rod found for the northwesterly corner of Lot 1, Block A, of said LUCAS CHURCH ADDITION, at a distance of 15.00', and continuing in all, a total distance of 1283.67' to a point for corner, being the southeasterly corner of said 22.661 acre tract, same being in the northerly line of Lot 3, of HI FLYIN' ACRES, an addition to the City of Parker, as recorded in Volume J, Page 929, of the Map Records, Collin County, Texas (M.R.C.C.T.), from which a 5/8" iron rod found bears, South 00°34'004" East, a distance of 3.60';

THENCE North 89°38'41" West, along the southerly line of said 22.661 acre tract, same being along the northerly line of said Lot 3, passing a 1/2" iron rod found, at a distance of 212.71', for the northwesterly corner of said Lot 3, same being the northeasterly corner of Lot 2, of said HI FLYIN' ACRES, and continuing along the northerly line of said Lot 2, a total distance of 516.44' to a 1/2" iron rod with a yellow plastic cap stamped "RPLS 5686" set for the northwesterly corner of said Lot 2;

THENCE North 89°49'30" West, along the southerly line of said 22.661 acre tract, a distance of 283.67' to a 1" iron rod found for the southwest corner of said 22.661 acre tract, same being on the southerly side of Stinson Road, said corner also being the southeasterly corner of a tract of land, described by deed to Adagio Investments, Inc., as recorded under Document No. 20180111000049020, O.P.R.C.C.T.;

THENCE North 02°22'44" East, along the westerly line of said 22.661 acre, same being the easterly line of said Adagio Investments, LLC tract, passing a 1/2" iron rod found, at a distance of 44.70' and continuing a distance of 390.43' (total easterly line of said Adagio tract: 435.13') a 1/2" iron rod found for the northeasterly corner of said Adagio Investments, LLC tract, same being the southeasterly corner of the aforementioned Koerner tract, and continuing, in all, a total distance of 1284.29' to the POINT OF BEGINNING and containing 987,894 square feet or 22.679 acres of land, more or less.



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 05

Requester: Finance Director Liz Exum

Agenda Item Request

Public hearing to consider the budget for Fiscal Year 2021-2022.

Background Information

The proposed budget was presented and discussed at the July 15, 2021, workshop and the August 19, 2021 City Council meetings. This budget was prepared using the certified assessed valuation from Collin County Appraisal District and the calculated no-new-revenue tax rate of \$0.288397 from the Collin County Tax Assessor-Collector. The proposed budget for FY 2021-2022 shows excess revenues over expenditures in the amount of \$24,659.

Attachments/Supporting Documentation

1. Detailed Proposed Budget for FY 2021-2022.

Budget/Financial Impact

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

Recommendation

The adoption of the ordinance approving the budget for FY 2021-2022 is Agenda Item 8 in this City Council packet.

Motion

There is no motion required, this is a required public hearing and discussion item only.



City of Lucas, Texas

Annual Operating Budget for Fiscal Year 2021–2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$110,826 which is a 2.82 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 \$132,231.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2021–2022	2020–2021
Proposed property tax rate:	\$0.288397/100	\$0.299795/100
No-new-revenue tax rate:	\$0.288397/100	\$0.300790/100
No-new revenue maintenance & operations tax rate:	\$0.184558/100	\$0.184393/100
Voter-approval tax rate:	\$0.293671/100	\$0.299795/100
Debt rate:	\$0.102654/100	\$0.108949/100

Total debt obligation for City of Lucas secured by property taxes: \$1,595,226



CITY OF LUCAS

Annual Operating Budget Fiscal Year 2021-2022



City Councilmembers

Mayor Jim Olk
Mayor Pro Tem Kathleen Peele
Councilmember David Keer
Councilmember Tim Baney
Councilmember Tim Johnson
Councilmember Phil Lawrence
Councilmember Debbie Fisher

City Manager Joni Clarke
Finance Director Liz Exum

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OPERATING BUDGET

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City of Lucas Organizational Chart

Citizens of Lucas

City Council

Legal

- City Attorney
- Municipal Judge

City Manager

City Secretary

- Municipal Court

Finance

- Purchasing
- Accounting
- Budget
- Auditing
- Financial Reporting
- Utility Billing

Administration

- Human Resource
- Payroll/Benefits
- Employment Law
- Executive Admin Support
- Special Projects/Events

Development
Services & Public
Works

- Building Services
- Code Enforcement
- Facility Maintenance
- Permitting
- Public Works Operations

Fire-Rescue

- Fire Suppression
- EMS
- Prevention / Outreach
- Emergency Management

Engineering

- Water
- Streets
- Drainage
- CIP
- GIS

	2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET
REVENUE SUMMARY				
GENERAL FUND				
PROPERTY TAXES	2,579,028	2,654,263	2,775,794	2,850,032
OTHER TAXES	1,754,533	1,592,460	1,828,960	1,801,200
FINES & FORFEITURES	1,728	1,430	1,430	1,430
LICENSES & PERMITS	518,597	518,620	780,397	599,370
FIRE DEPARTMENT REVENUE	966,816	937,805	1,028,826	1,011,330
FEES & SERVICE CHARGES	88,552	43,850	36,350	72,800
MISCELLANEOUS REVENUES	1,039,239	468,296	1,478,110	564,989
GF RESERVE FUNDING (USE OF)	-	-	-	50,000
TOTAL GENERAL FUND REVENUE	6,948,493	6,216,724	7,929,867	6,951,151
WATER UTILITIES FUND				
FEES & SERVICE CHARGES	5,493,914	4,970,154	4,971,504	5,253,061
MISCELLANEOUS REVENUES	126,685	46,400	133,959	17,600
TOTAL WATER UTILITIES FUND REVENUE	5,620,599	5,016,554	5,105,463	5,270,661
DEBT SERVICE FUND				
PROPERTY TAXES/RESERVE FUNDING	1,668,985	1,570,850	1,811,858	1,595,226
TOTAL DEBT SERVICE FUND REVENUE	1,668,985	1,570,850	1,811,858	1,595,226
COMBINED REVENUE OPERATIONS	14,238,077	12,804,128	14,847,188	13,817,038
EXPENDITURES				
GENERAL FUND				
CITY COUNCIL	15,078	21,140	22,940	33,580
CITY SEC	145,345	165,137	164,118	176,685
ADMIN/FINANCE	595,085	626,744	657,736	697,841
DEVELOPMENT SERVICES	343,902	443,626	495,511	470,984
PUBLIC WORKS - ENGINEERING	909,340	991,534	1,404,601	1,203,633
PUBLIC WORKS	541,062	349,380	353,168	394,069
PARKS	156,325	213,110	213,110	213,560
FIRE	2,151,515	2,293,092	2,604,044	3,096,049
NON-DEPARTMENTAL	864,257	557,436	576,947	640,091
TOTAL GENERAL FUND EXPENDITURES	5,721,909	5,661,199	6,492,175	6,926,492
WATER UTILITIES FUND				
WATER UTILITIES	3,793,497	3,900,343	3,917,975	4,123,499
WATER - ENGINEERING	136,156	152,416	285,621	255,843
TOTAL WATER FUND EXPENDITURES	3,929,653	4,052,759	4,203,596	4,379,342
DEBT SERVICE				
WATER UTILITIES	733,819	730,246	834,693	672,735
GENERAL FUND	1,500,398	1,570,851	1,811,858	1,595,226
TOTAL DEBT SERVICE	2,234,217	2,301,097	2,646,551	2,267,961
TOTAL EXPENDITURES OPERATING	11,885,779	12,015,055	13,342,322	13,573,795
NET REVENUE LESS EXPENDITURES - OPERATING	2,352,298	789,074	1,504,865	243,243

	2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET
SUMMARY BY FUND				
GENERAL FUND				
REVENUE	6,948,493	6,216,724	7,929,867	6,951,151
EXPENDITURES	5,721,909	5,661,199	6,492,175	6,926,492
NET REVENUE LESS EXPENDITURES	1,226,584	555,525	1,437,692	24,659
WATER UTILITIES FUND				
REVENUE	5,620,599	5,016,554	5,105,463	5,270,661
EXPENDITURES	3,929,653	4,052,759	4,203,596	4,379,342
DEBT SERVICE	733,819	730,246	834,693	672,735
NET REVENUE LESS EXPENDITURES	957,127	233,549	67,173	218,584
DEBT SERVICE FUND-GENERAL				
REVENUE	1,668,985	1,570,850	1,811,858	1,595,226
EXPENDITURES	1,500,398	1,570,850	1,811,858	1,595,226
NET REVENUE LESS EXPENDITURES	168,587	-	-	-
NET REVENUE LESS EXPENDITURES - OPERATING	2,352,298	789,074	1,504,865	243,243

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
	8,693,124	1,040,870	5,941,314	4,329	85,800	903,785	16,669,222
PROPERTY TAXES	2,850,032	1,447,715					4,297,747
OTHER TAXES	1,801,200						1,801,200
FINES & FORFEITURES	1,430						1,430
LICENSES & PERMITS	599,370						599,370
FIRE DEPARTMENT REVENUE	1,011,330						1,011,330
FEES & SERVICE CHARGES	72,800						72,800
MISCELLANEOUS REVENUES	564,989		6,000	-			570,989
IMPACT FEE REVENUE (11-4500)						394,000	394,000
TRANSFER IN CAPTIAL OUTLAY RESERVE	50,000		-				50,000
TOTAL REVENUES	6,951,151	1,447,715	6,000	-		394,000	8,798,866
EXPENDITURES							
CITY COUNCIL	33,580						33,580
CITY SEC	176,685						176,685
ADMIN/FINANCE	697,841						697,841
DEVELOPMENT SERVICES	470,984						470,984
PUBLIC WORKS	394,069						394,069
PUBLIC WORKS - ENGINEERING	1,203,633						1,203,633
PARKS	213,560						213,560
FIRE	3,096,049						3,096,049
NON-DEPARTMENTAL	640,091						640,091
DEBT SERVICE PRINCIPAL		1,115,000					1,115,000
DEBT SERVICE INTEREST/BOND EXP		480,226					480,226
BROCKDALE ROAD MAINT.						-	-
CAPITAL ROADWAY PROJECTS			-			-	-
TOTAL EXPENDITURES	6,926,492	1,595,226	-	-		-	8,521,718
NET CHANGE IN FUND BALANCE	24,659	(147,511)	6,000	-		394,000	277,148
ENDING FUND BALANCE	8,717,783	893,359	5,947,314	4,329	85,800	1,297,785	16,946,370
MINUS RESTRICTIONS AND TRANSFERS							
IMPACT FEES						(1,297,785)	(1,297,785)
BROCKDALE ROAD IMPROVEMENTS				(4,329)			(4,329)
RESTRICTED FOR CAPITAL - GENERAL FUND							-
DEBT SERVICE PAYMENTS		(893,359)					(893,359)
3RD PARTY (DEVELOPER) IMPACT FEES RESTRICTED (LOGAN FORD/5 OAKS)					(85,800)		(85,800)
CAPITAL IMPROVEMENT PROJECTS			(5,947,314)				(5,947,314)
UNASSIGNED FUND BALANCE	8,717,783	-	-	-	-	-	8,717,783
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	8,717,783	-	-	-	-	-	8,717,783
AMOUNT IN DAYS OPERATING COST	453						453
AMOUNT IN MONTHS OPERATING COST	15						15
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(3,463,246)						(3,463,246)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	5,254,537						5,254,537
AMOUNT IN DAYS OPERATING COST	273						273
AMOUNT IN MONTHS OPERATING COST	9						9

FUND SUMMARIES - PROPRIETARY

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	WATER	CAPITAL IMPROVEMENTS	IMPACT /DEVELOP FEES	TOTAL PROPRIETARY
BEGINNING BALANCE RESTRICTED/UNRESTRICTED	7,012,190	1,470,352	-	8,482,542
WATER REVENUE	4,551,061			4,551,061
WASTE WATER REVENUE	54,000			54,000
TRASH REVENUE	648,000			648,000
MISCELLANEOUS REVENUES	17,600			17,600
REFUND NTMWD CAPITAL				-
DEVELOPERS FEES - SEWER	-			-
IMPACT FEES			250,000	250,000
TRANSFER IN IMPACT FEES		250,000		250,000
TRANSFER IN FUND BALANCE - WATER				-
TOTAL REVENUES	5,270,661	250,000	250,000	5,770,661
EXPENDITURES				
WATER	3,493,499			3,493,499
TRASH	576,000			576,000
WASTEWATER	54,000			54,000
DEBT SERVICE PRINCIPAL	495,000			495,000
DEBT SERVICE INTEREST/BOND EXP	177,735			177,735
WATER - ENGINEERING	255,843			255,843
TRANSFER OUT TO FUND WATER PROJECT		-		-
TRANSFER OUT TO FUND WATER PROJECT			250,000	250,000
CAPITAL PROJECTS WF				-
TOTAL EXPENDITURES	5,052,077	-	250,000	5,302,077
NET CHANGE IN BALANCE	218,584	250,000	-	468,584
ENDING BALANCE	7,230,774	1,720,352	-	8,951,126
MINUS RESTRICTED FOR:				
CAPITAL IMPROVEMENTS - PROJECTS		(1,720,352)		(1,720,352)
TRSF TO CAPITAL FROM RESERVES 3-18-21 BAIT SHOP WATERLINE	(107,875)			(107,875)
TRSF TO CAPITAL FROM RESERVES APPROVED WITH 2017 CO FUNDING	(65,411)			(65,411)
UNASSIGNED FUND BALANCE	7,057,488	-	-	7,057,488
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	7,057,488	-	-	7,057,488
AMOUNT IN DAYS OPERATING COST	558			558
AMOUNT IN MONTHS OPERATING COST	19			19
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(2,278,539)			(2,278,539)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	4,778,949	-	-	4,778,949
AMOUNT IN DAYS OPERATING COST	378			378
AMOUNT IN MONTHS OPERATING COST	13			13

2021-2022

FISCAL YEAR BUDGET

CAPITAL FUND SUMMARY

CAPITAL WATER PROJECTS:

TOTAL WF PROJECTS FY 20/21

0

PROJECT FUNDING - WATER:

TOTAL WATER PROJECT FUNDING

0

CAPITAL ROADWAY AND GF PROJECTS:

WEST LUCAS ROAD PROJECT (21-8210-491-136)

0

TOTAL GF PROJECTS FY 21/22**

0

PROJECT FUNDING - GENERAL FUND:

TOTAL GENERAL FUND PROJECT FUNDING

0

TOTAL CAPITAL PROJECTS FY 21/22**

0

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2020-2021 will be brought to Council for reallocation after the completion of the FY 2020-2021 audit to properly reflect outstanding budget balances to carry forward for FY 2021-2022.

	2019-2020 ACTUAL	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET
Impact/Development Fee Summary			
GENERAL FUND:			
Beginning Balance General Fund (Restricted)	2,071,164	2,501,330	993,914
Revenue			
Roadway Impact Fees(11-4500)	330,516	360,000	350,000
Roadway Fees Brockdale(11-4989) Improv	103,400	145,199	44,000
Contrib. Roadway Maint. Brockdale(11-4990)	-	-	-
Total Revenues	433,916	505,199	394,000
Expenditures			
Capital Projects Roadways		1,486,217	-
Brockdale Road Rehabilitation		526,398	-
Brockdale Road Maint.	3,750		-
Total Expenditures	3,750	2,012,615	-
Total General Fund Restricted Impact Fees & 3rd Party	2,501,330	993,914	1,387,914
Restricted for Developers Logan Ford/Five Oaks			
	85,800	85,800	85,800
Restricted for Brockdale Road Maint.	4,329	4,329	4,329
Restricted for Brockdale Capital Improvements	381,199	-	-
Total 3rd Party Restricted	471,328	90,129	90,129
General Fund Ending Bal Impact Fees (Restricted for Roads)	2,030,002	903,785	1,297,785
Total General Fund Restricted Impact Fees & 3rd Party	2,501,330	993,914	1,387,914
WATER FUND:			
Beginning Balance - Water Fund	(5,646,196)	(5,442,960)	(5,202,960)
Revenue			
Water Impact Fees	203,296	240,000	250,000
Development Fees -Sewer		-	
Total Revenues	203,296	240,000	250,000
Expenditures			
Capital Projects - Water	-		
Capital Projects- Sewer			-
Total Expenditures	-	-	-
Revenues less Expenditures	203,296	240,000	250,000
Water Fund ending balance to apply toward impact fees	(5,442,900)	(5,202,960)	(4,952,960)

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 **.288397** for 2021. This tax rate is the "No-New-Revenue" Rate - below is a table depicting the recent history of the City of Lucas property tax rate.

Tax Year	M&O	I&S	Total
2006	0.248146	0.126854	0.375000
2007	0.244260	0.130740	0.375000
2008	0.250509	0.123668	0.374177
2009	0.252040	0.122137	0.374177
2010	0.247231	0.126946	0.374177
2011	0.257723	0.116454	0.374177
2012	0.261218	0.112959	0.374177
2013	0.254005	0.101611	0.355616
2014	0.233068	0.087593	0.320661
2015	0.215514	0.105147	0.320661
2016	0.230371	0.087577	0.317948
2017	0.198695	0.119253	0.317948
2018	0.202346	0.100870	0.303216
2019	0.184515	0.118701	0.303216
2020	0.190846	0.108949	0.299795
2021	0.185743	0.102654	0.288397

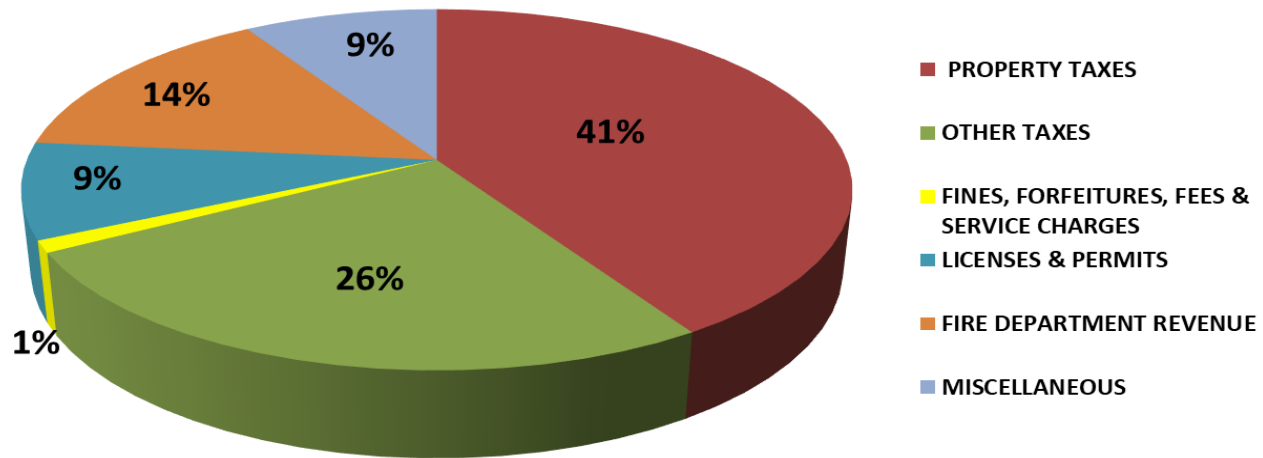
As you can see in the chart below, the property tax rate for the City of Lucas is very favorable in comparison to other cities within the area.

Fiscal Year 2020 Tax Rates

City	M&O	I&S	Total
Sachse	0.525793	0.194207	0.720000
Farmersville	0.479241	0.232803	0.712044
Wylie	0.512180	0.159799	0.671979
Princeton	0.399118	0.252097	0.651215
Celina	0.453125	0.191875	0.645000
Melissa	0.456352	0.152886	0.609238
Anna	0.467053	0.115947	0.583000
Prosper	0.367500	0.152500	0.520000
Murphy	0.309856	0.185144	0.495000
Allen	0.390517	0.094483	0.485000
Parker	0.329560	0.036424	0.365984
Fairview	0.240342	0.106814	0.347156
Lucas	0.190846	0.108949	0.299795

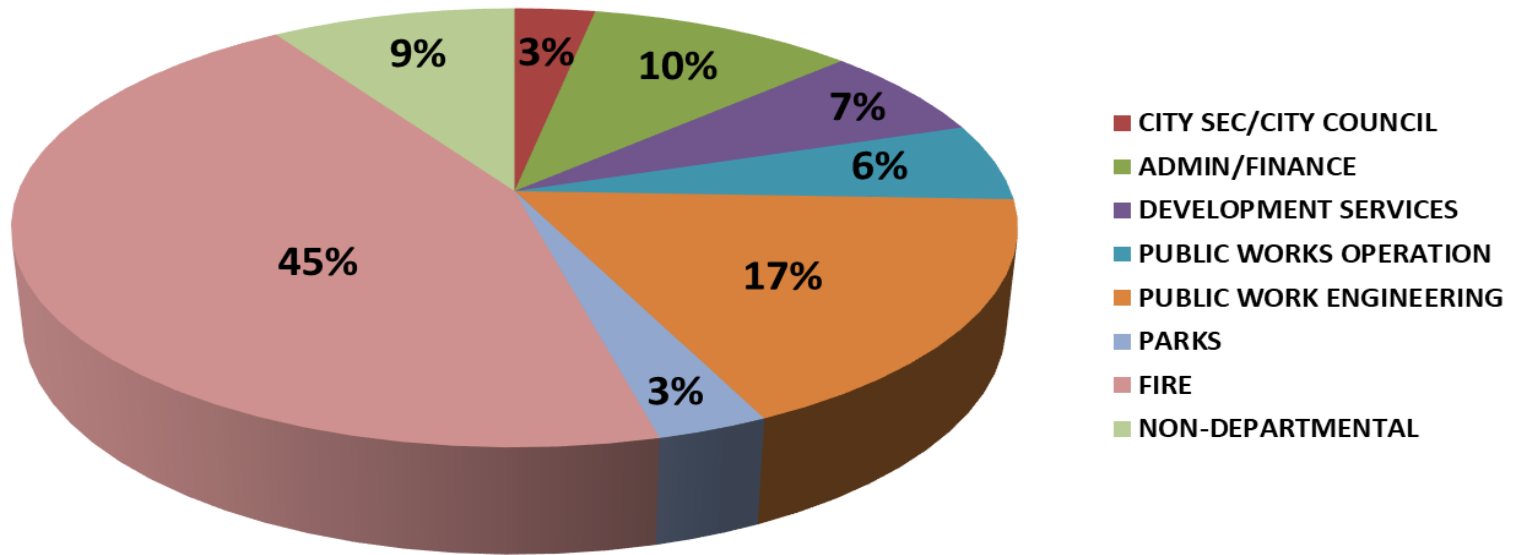
General Fund Revenue FY 21/22

Total \$ 6,951,151



General Fund Expenditures by Department FY 21/22

Total \$ 6,926,492



11 -GENERAL FUND

		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
REVENUE						
4011	PROPERTY TAXES	2,566,527	2,644,263	2,760,572	2,835,032	FY 20-21 Revenue Adjustment
4012	PROPERTY TAXES-DEL.	792	-	3,978	5,000	FY 20-21 Revenue Adjustment
4015	PROPERTY TAXES-P&I	11,709	10,000	11,244	10,000	FY 20-21 Revenue Adjustment
TOTAL PROPERTY TAXES		2,579,028	2,654,263	2,775,794	2,850,032	

OTHER TAXES

4101	SALES TAX	904,510	780,000	960,000	960,000	
4101-100	SALES TAX STREETS	453,613	417,000	480,000	450,000	
4102	FRANCHISE-ELECTRICAL	324,545	330,000	320,757	330,000	FY 20-21 Revenue Adjustment
4103	FRANCHISE-TELEPHONE	4,493	4,260	420		FY 20-21 Revenue Adjustment
4104	FRANCHISE-CABLE	35,039	28,000	28,000	28,000	
4105	FRANCHISE-GAS	29,081	30,000	36,583	30,000	FY 20-21 Revenue Adjustment
4106	FRANCHISE-CABLE PEG	3,252	3,200	3,200	3,200	
TOTAL OTHER TAXES		1,754,533	1,592,460	1,828,960	1,801,200	

FINES & FORFEITURES

4202	COURT TECHNOLOGY FUND	16	20	20	20	
4203	COURT SECURITY FUND	12	15	15	15	
4204	COURT COST-CITY	20	20	20	20	
4205	FINES	1,472	1,160	1,160	1,160	
4206	COURT COST-STATE	160	160	160	160	
4208	STATE JURY FEE	16	20	20	20	
4212	JUDICIAL FEES-STATE	22	25	25	25	
4213	JUDICIAL FEES-CITY	2	2	2	2	
4218	INDIGENT DEFENSE FEE	8	8	8	8	
TOTAL FINES & FORFEITURES		1,728	1,430	1,430	1,430	

LICENSES & PERMITS

4301	GEN CONTRACTOR REG.	15,485	20,000	20,000	20,000	
4361	ZONING REQUEST	450	1,200	1,200	1,200	
4362	SPECIFIC USE PERMITS	450	1,350	1,350	1,350	
4363	VARIANCE REQUEST	450	450	450	900	
4365	BLDG PERMITS-RESIDENTIAL	291,696	320,000	524,601	380,000	FY 20-21 Revenue Adjustment
4367	BLDG PERMITS-ACC.	23,246	20,000	20,000	20,000	
4368	BLDG PERMITS-REMODEL	7,109	7,200	7,200	7,500	
4369	BLDG PERMITS-COMM.	25,658	20,000	33,576	20,000	FY 20-21 Revenue Adjustment
4371	ELECTRICAL PERMITS	3,090	2,200	2,200	2,200	
4372	PLUMBING PERMITS	5,390	4,000	4,000	5,000	
4373	HEATING & A/C PERMITS	3,000	1,200	1,200	1,200	
4374	FENCE PERMITS	5,563	6,000	6,000	6,000	
4375	SWIMMING POOL PERMITS	29,050	22,000	22,000	25,000	
4376	WEIGHT LIMIT PERMITS	65,399	40,000	82,100	60,000	FY 20-21 Revenue Adjustment
4377	ROOF PERMITS	2,595	1,000	1,000		
4378	SPRINKLER SYST PERMITS	4,575	6,500	6,500	1,000	
4379	DRIVEWAY PERMIT	1,690	1,000	1,000	1,000	
4380	SIGN PERMIT	1,345	2,000	2,000	2,000	
4382	STORM WATER MGMT PERMIT	4,175	4,900	6,400	6,500	
4384	SOLICITATION PERMIT	30	120	120	120	
4390	PLANNED DEVELOPMENT	1,600				
4395	HEALTH SERVICE PERMITS	3,710	6,300	6,300	7,200	
4398	MISC LICENSES & PERMITS	920	1,200	1,200	1,200	
4611	FIRE SPRINKLER PERMIT	21,921	30,000	30,000	30,000	
TOTAL LICENSES & PERMITS		518,597	518,620	780,397	599,370	

FIRE DEPARTMENT REVENUE

4612	COUNTY FIRE DISTRICT	8,709	-	3,687	-	FY 20-21 Revenue Adjustment
4613	SEIS LAGOS INTERLOCAL	406,144	442,705	442,955	453,230	Calculation adjusted for 7-22-21 Collin County Tax Roll Certification
4614	AMBULANCE SERVICES	96,772	70,000	100,000	100,000	
4615	LISD EMS SERVICE	7,118	8,100	2,184	8,100	FY 20-21 Revenue Adjustment

11 -GENERAL FUND

		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
REVENUE						
4999	FIRE DISTRICT TRANSFER IN	448,073	417,000	480,000	450,000	
TOTAL FIRE DEPARTMENT REVENUE		966,816	937,805	1,028,826	1,011,330	
<u>FEES & SERVICE CHARGES</u>						
4424	PLAT & REPLAT FEES	2,969	15,000	7,500	8,500	
4425	RE-INSPECTION FEES	3,650	3,400	3,400	4,000	
4426	FEES-BUILDING PROJECTS	2,050	7,200	7,200	7,300	
4427	PUBLIC IMPRV/3% INSPEC	79,883	18,000	18,000	53,000	
4497	PUBLIC INFO. REQUESTS			-		
4498	MISC. FEES & CHARGES	-	250	250		
TOTAL FEES & SERVICE CHARGES		88,552	43,850	36,350	72,800	
<u>MISCELLANEOUS REVENUE</u>						
4911	INTEREST INCOME	86,703	50,000	16,300	18,000	
4914	INSURANCE CLAIM REIMB	5,644	-	-		
4915	CHILD SAFETY INCOME	7,212	6,900	6,900	6,900	
4916	CREDIT CARD REVENUE	28,344	16,000	30,000	30,000	Increase in cc payments
4918	PERMIT FEE BEER & WINE	320		-		
4931	RENTAL INCOME	92,620	85,800	85,800	85,800	
4980	PARK DEDICATION FEES	121,000	30,000	-	134,000	FY 20-21 Revenue Adjustment
4981	FACILITY RENTAL	375		425		
4984	CARES ACT FUNDING	361,668				
4985	GRANT REVENUES	29,700	12,500	12,500	12,500	FD Training Grants
4986	DONATIONS	-		-		
4987	AMERICAN RESCUE PLAN ACT (CLFRF)			1,059,657		FY 20-21 Tranche One Funding
4990	BROCKDALE RD MAINT	-	-	-		
4991	STREET ASSESSMENTS	-		-		
4992	SALE OF ASSETS	-				
4995	REIMBURSEMENTS	-		-		
4997	MISCELLANEOUS	10,900				
4998	PILOT TRANSFER IN	294,753	267,096	266,528	277,789	
TOTAL MISCELLANEOUS REVENUE		1,039,239	468,296	1,478,110	564,989	
4996	GF CAPITAL OUTLAY RESERVE (USE OF)	-		-	50,000	
TOTAL REVENUES		6,948,493	6,216,724	7,929,867	6,951,151	

11 -GENERAL FUND CITY COUNCIL DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6100-112	WORKERS' COMPENSATION	60	70	70	70	
6100-127	MEDICARE	139	220	220	220	
6100-127	UNEMPLOYMENT	-				
6100-468	CITY COUNCIL FEES	9,000	9,000	9,000	9,000	
TOTAL PERSONNEL SERVICES		9,199	9,290	9,290	9,290	
<u>MATERIALS & SUPPLIES</u>						
6100-201	OFFICE SUPPLIES	-	-		1,000	Ribbon cutting ceremonies
6100-204	FOOD/BEVERAGE	231	1,500	1,500	1,500	Budget workshop/receptions
6100-205	LOGO/UNIFORM	-				
6100-210	COMPUTER SUPPLIES	18	350	350	350	
6100-222	AUDIO/VISUAL	1,199	1,000	4,405	1,000	Maintenance
TOTAL MATERIALS & SUPPLIES		1,448	2,850	6,255	3,850	
<u>PURCHASED SERVICES:</u>						
6100-307	TRAINING & TRAVEL	1,036	3,500	95	3,500	
6100-309	PROFESSIONAL SERVICES	-	-	-		
TOTAL PURCHASED SERVICES		1,036	3,500	95	3,500	
<u>GENERAL & ADMINISTRATIVE SERVICES</u>						
6100-441	APPRECIATION/AWARDS	3,002	5,000	6,800	5,000	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		3,002	5,000	6,800	5,000	
<u>NON-CAPITAL EXPENSE</u>						
6100-451	SOFTWARE, BOOKS, & CDS	393	500	500	11,940	See Comprehensive IT Schedule
6100-452	HARDWARE & TELECOM		-			
6100-411	FURNITURE & EQUIPMENT		-			
TOTAL NON-CAPITAL EXPENSE		393	500	500	11,940	
TOTAL CITY COUNCIL		15,078	21,140	22,940	33,580	

11 -GENERAL FUND CITY SECRETARY DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6110-101	SALARIES - EXEMPT	80,219	80,315	80,994	81,921	
6110-103	SALARIES - TEMPORARY	-	-	-		
6110-105	SALARIES - COLA				1,868	2 % COLA
6110-112	WORKERS' COMPENSATION	260	275	275	275	
6110-113	LONGEVITY PAY	228	280	280	328	
6110-122	TMRS	10,293	10,318	10,410	10,358	Rate decrease from 12.79% to 12.57%
6110-123	GROUP INSURANCE	9,988	10,320	10,210	10,716	Rate increase 2 %
6110-127	MEDICARE	1,171	1,169	1,179	1,190	
6110-129	LT DISABILITY	307	241	241	250	
6110-133	TELEPHONE ALLOWANCE	480	480	590	600	
TOTAL PERSONNEL SERVICES		102,946	103,398	104,179	107,506	
MATERIALS & SUPPLIES						
6110-201	OFFICE SUPPLIES	1,091	1,100	1,100	1,100	
6110-204	FOOD/BEVERAGE	-	100	100	100	
6110-210	COMPUTER SUPPLIES	50	50	50	50	
6110-238	PRINTING & COPYING	11,530	12,800	12,800	22,800	Newsletter/incl \$10K Community Outreach
6110-239	RECORDS MANAGEMENT	3,794	4,500	4,500	4,500	See Detail Listing
TOTAL MATERIALS & SUPPLIES		16,465	18,550	18,550	28,550	
PURCHASED SERVICES						
6110-305	SOFTWARE SUPPORT & MAINT.	10,232	7,194	7,194	9,594	See Detail Listing
6110-306	ADVERTISING/PUBLIC NOTICES	4,318	14,300	14,300	14,300	
6110-307	TRAINING & TRAVEL	1,697	1,710	1,710	1,750	See Travel & Training Plan
6110-309	PROFESSIONAL SERVICES	4,500	5,500	5,500	5,500	Qtrly Codification - Franklin
6110-349	FILING FEES	399	2,200	2,200	2,200	
TOTAL PURCHASED SERVICES		21,146	30,904	30,904	33,344	
GENERAL & ADMINISTRATIVE SERVICES						
6110-443	DUES/LICENSES	375	185	185	185	See Detail Listing
6110-445	ELECTIONS	876	11,000	9,200	6,000	See Detail Listing
6110-451	SOFTWARE, BOOKS & CD'S	632	1,100	1,100	1,100	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		1,883	12,285	10,485	7,285	
NON-CAPITAL EXPENSE						
6110-411	FURNITURE & FIXTURES					
6110-452	HARDWARE TELECOM	2,905				
TOTAL NON-CAPITAL EXPENSE		2,905	-	-	-	
TOTAL CITY SECRETARY		145,345	165,137	164,118	176,685	

11 -GENERAL FUND ADMINISTRATION & FINANCE DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6200-101	SALARIES - EXEMPT	259,845	260,858	269,277	278,250	City Manager & Finance Director Split 50/50 with Water Fund
6200-102	SALARIES - NON-EXEMPT	87,886	88,020	90,550	93,963	
6200-105	SALARIES - COLA				6,664	2 % COLA
6200-111	OVERTIME	63	1,900	1,900	1,900	
6200-112	WORKERS' COMP	1,123	1,125	1,125	1,125	
6200-113	LONGEVITY PAY	1,480	1,500	1,540	1,964	
6200-122	TMRS	44,939	46,000	47,784	47,600	Rate decrease from 12.79% to 12.57%
6200-123	GROUP INSURANCE	50,551	52,800	52,800	53,630	Rate increase 2 %
6200-127	MEDICARE	5,106	5,100	5,259	5,450	
6200-129	LT DISABILITY	1,217	915	875	1,000	
6200-133	TELEPHONE ALLOWANCE	1,380	1,380	2,040	2,100	
6200-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		455,990	461,998	475,550	496,046	
MATERIALS & SUPPLIES						
6200-201	OFFICE SUPPLIES	4,227	6,000	6,000	6,000	
6200-202	POSTAGE	839	1,700	1,700	1,700	Split between water and general funds
6200-203	SUBSCRIPTIONS	219	450	450	-	
6200-204	FOOD/BEVERAGE	1,858	2,200	2,200	2,200	
6200-205	LOGO/UNIFORM ALLOWANCE	343	800	800	800	\$100 per person
6200-210	COMPUTER SUPPLIES	-	350	350	350	
TOTAL MATERIALS & SUPPLIES		7,486	11,500	11,500	11,050	
PURCHASED SERVICES:						
6200-302	AUDITING & ACCOUNTING	10,160	12,500	12,500	13,000	Split 50/50 with Water Fund
6200-305	SOFTWARE SUPPORT/MAINT	14,756	18,200	18,200	19,110	Incode Maintenance
6200-307	TRAINING & TRAVEL	8,724	9,960	9,960	10,795	See Travel & Training Plan
6200-309	PROFESSIONAL SERVICES	7,399	3,000	3,000	3,000	\$3K Debt Disclosure SAMCO
6200-313	MAINTENANCE AGREEMENTS	5,223	5,496	5,496	6,160	Konica Copier(Split 50/50 water fund)
6200-318	TAX COLLECTION	2,364	3,000	3,000	3,000	Increase in properties for tax collecting
6200-319	CENTRAL APPRAISAL FEE	29,473	36,000	34,800	36,000	Increase in properties appraised
6200-321	STATE COMPTROLLER (COURT FEES)	196	300	300	300	
6200-322	CONTRACTS	3,600	7,600	7,600	7,600	\$3.6K Retainer/\$3K Judge/\$1K Hrly
6200-323	CELL PHONE	1,238	1,300	640	600	
6200-324	INMATE BOARDING	-	750	750	750	
6200-325	LIABILITY INSURANCE	27,664	30,000	30,000	33,000	Increase in rates
TOTAL PURCHASED SERVICES		110,797	128,106	126,246	133,315	
GENERAL & ADMINISTRATIVE SERVICES						
6200-441	APPRECIATION/AWARDS	4,415	4,400	4,400	4,400	See Detail Listing
6200-442	TML MEMBERSHIP DUES	1,863	2,000	2,000	2,200	TML annual dues
6200-443	DUES/LICENSES	3,580	4,540	4,540	4,530	See Detail Listing
6200-444	EMPLOYMENT SCREENING	1,206	2,200	4,700	2,500	CareNow Physicals/Drug Screening
6200-445	CHILD SAFETY EXPENSE	-	-	-	-	
6200-497	CREDIT CARD FEES	9,748	12,000	28,800	28,800	Increase in activity
TOTAL GENERAL & ADMIN SERVICES		20,812	25,140	44,440	42,430	
CAPITAL OUTLAY						
8200-451	SOFTWARE				15,000	HR Software
TOTAL CAPITAL OUTLAY		-	-	-	15,000	
TOTAL ADMINISTRATION		595,085	626,744	657,736	697,841	

11 -GENERAL FUND PUBLIC WORKS - ENGINEERING DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6209-101	SALARIES - EXEMPT	87,579	87,816	85,561	84,770	City Engineer & Mgmt Analyst positions Split 50/50 with Water Fund
6209-103	SALARIES - TEMPORARY	10,016	14,820	18,320	15,600	20 hrs per wk @\$15 per hour
6209-105	SALARIES - COLA				2,289	2 % COLA
6209-112	WORKERS' COMPENSATION	280	290	290	315	
6209-113	LONGEVITY	234	290	290	48	
6209-122	TMRS	11,169	11,400	11,569	12,750	Rate decrease from 12.79% to 12.57%
6209-123	GROUP INSURANCE	10,004	10,320	10,320	10,716	Rate increase 2%
6209-127	MEDICARE	1,342	1,490	1,508	1,475	
6209-129	LT DISABILITY	335	265	265	265	
6209-133	TELEPHONE ALLOWANCE			300	600	
TOTAL PERSONNEL SERVICES		120,959	126,691	128,423	128,828	
<u>MATERIALS & SUPPLIES</u>						
6209-201	OFFICE SUPPLIES	279	250	250	250	
6209-204	FOOD/BEVERAGE	-	1,000	1,000		
6209-208	MINOR APPARATUS	-	500	500	500	
6209-209	PROTECTIVE CLOTHING/UNIFORMS	826	1,070	1,070	1,920	See Detail Listing
6209-210	COMPUTER SUPPLIES	43	500	500	500	
TOTAL MATERIALS & SUPPLIES		1,148	3,320	3,320	3,170	
<u>MAINTENANCE & REPAIR</u>						
6209-232	VEHICLE MAINTENANCE	1,988	4,950	4,950	1,000	See Detail Listing/Annual maintenance
TOTAL MAINTENANCE & REPAIR		1,988	4,950	4,950	1,000	
<u>PURCHASED SERVICES</u>						
6209-307	TRAVEL/TRAINING	881	1,538	1,538	2,350	See Travel & Training Plan
6209-313	MAINTENANCE AGREEMENTS		1,500	1,500	1,500	Maint. for Plotter/Scanner
6209-309	PROFESSIONAL SERVICES	116,509	82,500	248,835	195,000	See Detail Listing - incl phase 3 of mapping project (split 50/50 with Water Fund) FY 20/21 \$12.3 K BCC Winningkoff Bridge Evaluation and recommendation repairs FY 20/21 \$22.7 K BCC Project Mgmt
6209-323	CELL PHONE	1,143	1,200	1,200	1,200	
6209-333	UTILITIES - WATER	2,527		-		
6209-334	STREET LIGHTING	1,485	5,000	5,000	5,000	
TOTAL PURCHASED SERVICES		122,545	91,738	258,073	205,050	
<u>GENERAL & ADMINISTRATIVE SERVICES</u>						
6209-443	DUES/LICENSES	339	325	325	575	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		339	325	325	575	
<u>NON-CAPITAL EXPENSE</u>						
6209-411	FURNITURE & FIXTURES	-	500	500	500	
6209-416	IMPLEMENTS & APPARATUS	-	500	500	500	
6209-451	SOFTWARE	3,371	3,510	3,510	3,510	See Comprehensive IT Schedule
6209-452	HARDWARE	-			500	
TOTAL NON-CAPITAL EXPENSE		3,371	4,510	4,510	5,010	
<u>CAPITAL OUTLAY</u>						
8209-301	IMPROVEMENTS ROADS	639,195	750,000	650,000	650,000	Includes \$650K Streets (pavement)
8209-302	CULVERT MAINTENANCE			215,000	100,000	\$80K Stinson/\$35K Winningkoff
8209-303	DRAINAGE			90,000	100,000	\$90K Lemontree
8209-420	EQUIPMENT	-	-	-		
8209-421	VEHICLES	-	-	40,000		
8209-433	SIGNS & MARKINGS	19,795	10,000	10,000	10,000	Regulatory Signage
8209-452	HARDWARE & TELECOM	-	-	-		
TOTAL CAPITAL OUTLAY		658,990	760,000	1,005,000	860,000	
TOTAL PUBLIC WORKS - ENGINEERING		909,340	991,534	1,404,601	1,203,633	

11 - GENERAL FUND PUBLIC WORKS - OPERATIONS DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6210-102	SALARIES - NON-EXEMPT	89,961	112,486	115,780	118,206	
6210-104	SALARIES - NON-EXEMPT PT	19,163	18,720	18,720	18,720	
6210-105	SALARIES - COLA				3,122	2 % COLA
6210-111	OVERTIME		4,500	4,500	4,500	
6210-112	WORKERS' COMPENSATION	3,068	5,175	5,175	5,175	
6210-113	LONGEVITY	660	815	815	920	
6210-122	TMRS	14,173	17,900	18,346	17,900	Rate decrease from 12.79% to 12.57%
6210-123	GROUP INSURANCE	23,060	30,660	30,660	32,148	Rate increase 2%
6210-127	MEDICARE	1,592	2,012	2,060	2,631	
6210-129	LT DISABILITY	331	337	337	337	
TOTAL PERSONNEL SERVICES		152,008	192,605	196,393	203,659	
MATERIALS & SUPPLIES						
6210-201	OFFICE SUPPLIES	244	550	550	550	
6210-204	FOOD/BEVERAGE	724	800	800	800	
6210-206	FUEL & LUBRICANTS	5,078	11,000	11,000	11,000	
6210-208	MINOR APPARATUS	256	5,000	5,000	5,000	
6210-209	PROTECTIVE CLOTHING/UNIFORMS	7,032	9,560	9,560	9,560	See Detail Listing
6210-210	COMPUTER SUPPLIES	119	250	250	250	
6210-211	MEDICAL SUPPLIES	-	250	250	250	
6210-214	CLEANING SUPPLIES	99	1,000	1,000	1,500	
6210-223	SAND/DIRT	600	1,500	1,500	1,500	
6210-224	ASPHALT/BASE/CONC/CULVERT	23,797	32,000	32,000	32,000	Street Maintenance Program
TOTAL MATERIALS & SUPPLIES		37,949	61,910	61,910	62,410	
MAINTENANCE & REPAIR						
6210-231	FACILITY MAINTENANCE	11,873	7,500	7,500	7,500	See Detail Listing
6210-232	VEHICLE MAINTENANCE	10,631	4,200	4,200	5,750	See Detail Listing
6210-233	EQUIPMENT MAINTENANCE	8,905	9,450	9,450	9,450	See Detail Listing
6210-234	WASTE DISPOSAL	2,286	4,000	4,000	4,000	
6210-298	MAINTENANCE & PARTS - MISC	2,676	3,000	3,000	3,000	
TOTAL MAINTENANCE & REPAIR		36,371	28,150	28,150	29,700	
PURCHASED SERVICES						
6210-307	TRAVEL/TRAINING	340	1,015	1,015	5,500	See Travel & Training Plan
6210-309	PROFESSIONAL SERVICES	2,000	5,000	5,000	5,000	Surveying Easements
6210-323	CELL PHONE	1,507	3,500	3,500	3,500	
6210-331	UTILITIES, ELECTRIC	4,485	6,000	6,000	6,000	
6210-346	EQUIPMENT RENTAL	825	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		9,157	19,515	19,515	24,000	
GENERAL & ADMINISTRATIVE SERVICES						
6210-443	DUES/LICENSES	325	200	200	200	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		325	200	200	200	
NON-CAPITAL EXPENSE						
6210-411	FURNITURE & FIXTURES	-	-	-	-	
6210-416	IMPLEMENTS & APPARATUS	-	-	-	-	
6210-420	EQUIPMENT				4,100	SignPost Driver-See Detail Listing
6210-433	SIGNS & MARKINGS	7,711	12,000	12,000	12,000	
TOTAL NON-CAPITAL EXPENSE		7,711	12,000	12,000	16,100	
CAPITAL OUTLAY						
8210-420	EQUIPMENT	188,931	35,000	35,000	13,000	Scag Zero Turn Mower-See Detail Listing
8210-421	VEHICLES	108,610			45,000	2021 Ford F-250 replacement for 2011 Truck with over 98,000 miles
TOTAL CAPITAL OUTLAY		297,541	35,000	35,000	58,000	
TOTAL PUBLIC WORKS		541,062	349,380	353,168	394,069	

11 -GENERAL FUND PARKS DEPARTMENT DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6211-103	SALARIES - NON-EXMPT TEMP	19,420	20,160	20,160	20,160	3 seasonal positions
6211-112	WORKERS COMP	600	600	600	600	
6211-127	MEDICARE	282	300	300	300	
TOTAL PERSONNEL SERVICES		20,302	21,060	21,060	21,060	
<u>MAINTENANCE & REPAIR</u>						
6211-231	FACILITIES MAINTENANCE		4,500	4,500	4,500	
6211-233	EQUIPMENT MAINTENANCE	5,864	4,500	4,500	4,500	Small Landscaping Equipment
TOTAL MAINTENANCE & REPAIR		5,864	9,000	9,000	9,000	
<u>PURCHASED SERVICES</u>						
6211-322	CONTRACTS	53,095	57,500	57,500	74,500	See Detail Listing - includes \$13K cleaning for park restrooms (3 locations twice per week)
6211-331	UTILITIES, ELECTRIC	1,651	2,000	2,000	2,000	
6211-333	UTILITIES, WATER	13,286	10,000	10,000	10,000	
TOTAL PURCHASED SERVICES		68,032	69,500	69,500	86,500	
<u>SPECIAL EVENTS</u>						
6211-444	FOUNDERS DAY	28	30,000	30,000	30,000	
6211-445	SERVICE TREE PROGRAM	2,663	4,000	4,000	7,000	Increase costs for Trees
6211-446	KEEP LUCAS BEAUTIFUL	595	4,550	4,550	5,000	See Detail Listing
6211-447	COUNTRY CHRISTMAS	10,325	10,000	10,000	10,000	
6211-448	PARK EVENTS	7,250	15,000	15,000	15,000	See Detail Listing
TOTAL SPECIAL EVENTS		20,861	63,550	63,550	67,000	
<u>NON-CAPITAL OUTLAY</u>						
6211-417	PARK IMPROVEMENTS	16,424	50,000	50,000	30,000	Parks Drainage & Beautification
6211-418	PARK IMPROVEMENTS- USACE	-			-	
TOTAL NON- CAPITAL OUTLAY		16,424	50,000	50,000	30,000	
<u>CAPITAL OUTLAY</u>						
8211-417	PARK IMPROVEMENTS	24,842				
TOTAL CAPITAL OUTLAY		24,842	-	-	-	
TOTAL PARKS		156,325	213,110	213,110	213,560	

11 -GENERAL FUND DEVELOPMENT SERVICES DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6212-101	SALARIES - EXEMPT	49,106	49,173	52,372	56,727	Development Services Director split 50/50 with Water Fund
6212-102	SALARIES - NON-EXEMPT	177,978	221,000	222,829	224,420	
6212-105	SALARIES - COLA				6,411	2 % COLA
6212-111	OVERTIME	7,178	11,200	11,200	11,200	
6212-112	WORKERS' COMPENSATION	1,205	2,200	2,200	2,200	
6212-113	LONGEVITY PAY	1,418	1,420	1,454	1,682	
6212-122	TMRS	30,879	36,500	37,181	37,000	Rate decrease from 12.79% to 12.57%
6212-123	GROUP INSURANCE	35,510	46,440	46,406	48,222	Rate increase 2%
6212-127	MEDICARE	3,366	4,101	4,174	4,300	
6212-129	LT DISABILITY	812	810	810	850	
6212-131	UNEMPLOYMENT					
TOTAL PERSONNEL SERVICES		307,452	372,844	378,626	393,012	
MATERIALS & SUPPLIES						
6212-201	OFFICE SUPPLIES	2,004	5,500	5,500	5,500	
6212-203	SUBSCRIPTIONS	-	350	350	350	
6212-204	FOOD/BEVERAGE	-	500	500	600	
6212-205	LOGO/UNIFORM ALLOWANCE	2,162	2,400	2,400	2,600	
6212-206	FUEL & LUBRICANTS	5,136	5,200	5,200	5,500	
6212-210	COMPUTER SUPPLIES	-	250	250	250	
TOTAL MATERIALS & SUPPLIES		9,302	14,200	14,200	14,800	
MAINTENANCE & REPAIR						
6212-232	VEHICLE MAINTENANCE	2,926	9,100	9,100	6,300	See Detail Listing
TOTAL MAINTENANCE & REPAIR		2,926	9,100	9,100	6,300	
PURCHASED SERVICES:						
6212-305	SOFTWARE SUPPORT/MAINT.	1,797	12,574	12,574	12,674	See Comprehensive IT Schedule Energov \$10,579/Incode \$2,095
6212-307	TRAINING & TRAVEL	2,569	5,959	5,959	13,109	See Travel & Training Plan
6212-309	PROFESSIONAL SERVICES	3,350	12,600	12,600	14,600	See Detail Listing
6212-313	MAINTENANCE AGREEMENTS	-	100	100	100	
6212-323	CELL PHONE	2,683	3,200	3,200	3,200	
TOTAL PURCHASED SERVICES		10,399	34,433	34,433	43,683	
GENERAL & ADMINISTRATIVE SERVICES						
6212-443	DUES/LICENSES	468	2,949	2,949	3,089	See Detail Listing
6212-450	COMPUTER HARDWARE	127	-	5,150		
6212-451	SOFTWARE, BOOKS & CD'S	1,500	1,600	1,600	1,600	See Comprehensive IT Schedule
6212-452	STORM WATER MGMT EXPENSE	1,281	8,500	8,500	8,500	Includes \$6K supplies/eqp for two cleanup events/\$2.5K Education exp
TOTAL GENERAL & ADMINISTRATION SERVICES		3,376	13,049	18,199	13,189	
CAPITAL OUTLAY						
8212-420	EQUIPMENT					
8212-451	COMPUTER SOFTWARE	10,447		40,953		
8212-452	COMPUTERS					
8212-421	VEHICLES	-				
TOTAL CAPITAL OUTLAY		10,447	-	40,953	-	
TOTAL DEVELOPMENT SERVICES		343,902	443,626	495,511	470,984	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6300-101	SALARIES - EXEMPT	260,396	260,713	281,302	309,364	
6300-102	SALARIES - NON EXEMPT FF/EMS	747,579	772,604	821,637	1,060,266	Includes 3 new FF/Paramedic positions
6300-103	SAL - NON EXEMPT TEMP	-	9,620	9,620	3,600	See Detail Listing
6300-105	SALARIES - COLA				31,550	2 % COLA
6300-106	CERTIFICATION FEES	6,120	12,000	12,000	15,120	See Detail Listing
6300-110	SAL - MARKET/RETENTION			26,607	63,153	2 % Market/Retention
6300-111	SALARIES - OVERTIME	119,389	124,971	188,258	194,300	See Detail Listing
6300-112	WORKERS' COMPENSATION	44,650	49,500	49,500	49,500	
6300-113	LONGEVITY PAY	2,784	2,500	3,380	4,104	
6300-122	TMRS	139,563	153,000	162,434	199,900	Includes 3 new FF/Paramedic positions Rate decrease from 12.79% to 12.57%
6300-123	GROUP INSURANCE	151,377	165,120	164,240	203,604	Includes 3 new FF/Paramedic positions Rate increase 2%
6300-127	MEDICARE	17,291	17,310	18,317	22,950	
6300-128	OTHER RETIREMENT	16,080	85,500	85,500	20,000	LOSAP
6300-129	LT DISABILITY	3,775	3,100	3,100	4,170	
6300-133	TELEPHONE ALLOWANCE	600	600	600	600	
TOTAL PERSONNEL SERVICES		1,509,604	1,656,538	1,826,495	2,182,181	
MATERIALS & SUPPLIES						
6300-201	OFFICE SUPPLIES	1,714	2,100	2,100	2,100	
6300-202	POSTAGE	363	375	375	375	
6300-203	SUBSCRIPTIONS	-	55	55		
6300-204	FOOD/BEVERAGE	5,338	6,050	6,050	5,550	See Detail Listing
6300-205	LOGO/UNIFORM ALLOWANCE	22,218	18,850	18,850	20,550	See Detail Listing
6300-206	FUEL & LUBRICANTS	14,374	18,600	18,600	18,600	See Detail Listing
6300-207	FUEL - PROPANE/(natural gas)	1,064	1,700	1,700	1,700	
6300-208	MINOR APPARATUS	7,684	8,175	8,175	9,315	See Detail Listing
6300-209	PROTECTIVE CLOTHING	27,773	23,020	15,520	35,640	See Detail Listing
6300-210	COMPUTER SUPPLIES	1,044	1,200	1,200	1,720	See Detail Listing
6300-211	MEDICAL & SURGICAL SUPPL	25,555	29,313	29,313	32,200	See Detail Listing
6300-214	SUPPLIES - FD	3,944	4,220	4,220	8,055	See Detail Listing
6300-215	DISPOSABLE MATERIALS	4,672	6,650	6,650	5,850	See Detail Listing
6300-227	PREVENTION ACTIVITIES	2,989	5,650	5,650	5,650	See Detail Listing
TOTAL MATERIALS & SUPPLIES		118,732	125,958	118,458	147,305	
MAINTENANCE & REPAIR						
6300-231	FACILITY MAINTENANCE	13,394	13,900	23,900	22,100	See Detail Listing
6300-232	VEHICLE MAINTENANCE	35,352	27,369	27,369	37,229	See Detail Listing
6300-233	EQUIPMENT MAINT	10,975	12,600	12,600	12,900	See Detail Listing
TOTAL MAINTENANCE & REPAIR		59,721	53,869	63,869	72,229	
PURCHASED SERVICES						
6300-302	FIRE DEPT RUN REIMBURS.	60,585	72,300	72,300	78,000	See Detail Listing
6300-302.1	LISD GAME COVERAGE	3,185	6,210	6,210	6,210	See Detail Listing
6300-303	TELEPHONE	4,632	3,700	3,700	5,160	
6300-304	INTERNET	5,225	6,600	6,600	6,600	
6300-307	TRAINING & TRAVEL	20,648	28,778	25,478	46,514	See Detail Listing
6300-309	PROFESSIONAL SERVICES	103,934	120,562	106,062	143,731	See Detail Listing and Comprehensive IT Schedule -\$14,323
6300-310	SCBA	24,813	26,590	34,090	36,350	See Detail Listing
6300-312	PARAMEDIC SCHOOL	-	1,000	1,000	1,200	Jesse Allen Paramedic School
6300-313	MAINTENANCE AGREEMENTS	15,360	16,795	16,795	16,705	See Detail Listing and Comprehensive IT Schedule - \$12,660
6300-316	911 DISPATCH	78,990	79,939	79,939	83,500	Wylie Dispatch
6300-323	CELL PHONE	9,969	9,090	9,090	10,000	See Detail Listing
6300-325	LIABILITY INSURANCE	17,493	20,000	20,000	22,000	Increase in rates
6300-331	UTILITIES, ELECTRIC	22,761	27,000	27,000	27,000	
6300-333	UTILITIES, WATER	4,679	4,750	4,750	4,750	
6300-337	PAGER SERVICE	625	700	700	700	Active 911 notification of emergencies
6300-346	EQUIPMENT RENTAL	396	450	450	470	
TOTAL PURCHASED SERVICES		373,295	424,464	414,164	488,890	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
GENERAL & ADMINISTRATIVE SERVICES						
6300-441	APPRECIATION/AWARDS	2,254	4,000	4,000	4,000	See Detail Listing
6300-443	DUES/LICENSES	6,519	5,899	5,899	7,055	See Detail Listing
6300-445	CHILD SAFETY			10,995		FY 20-21 Fire Education House
6300-447	EMERGENCY MANAGEMENT SERV	12,563	8,239	8,239	8,689	See Detail Listing
6300-448	REHAB TRAINING & EQUIPMENT	24	1,500	1,500	950	See Detail Listing
6300-451	SOFTWARE, BOOKS & CD'S	4,244	3,300	3,300	3,500	See Detail Listing and Comprehensive IT Schedule - \$1,600
TOTAL GENERAL & ADMINISTRATIVE SERVICES		25,604	22,938	33,933	24,194	
NON-CAPITALIZED EXPENSE						
6300-420	EQUIPMENT	-	8,475	8,475	7,500	See Detail Listing - Night Vision goggles for water rescue training/Fitness equip.
6300-452	HARDWARE & TELECOM	19,418	850	10,650	12,150	See Detail Listing and Comprehensive IT Schedule - \$11,100
TOTAL NON-CAPITALIZED EXPENSE		19,418	9,325	19,125	19,650	
CAPITAL OUTLAY						
8300-200	BUILDING IMPROVEMENTS	45,141				
8300-411	FURNITURE & FIXTURES	-	-	-		
8300-416	IMPLEMENTS & APPARATUS	-	-	-	-	
8300-420	EQUIPMENT	-	-		50,000	See Detail Listing - LifePak Replacement
8300-421	VEHICLES	-	-	120,000	80,600	2021 Chevy Tahoe replacement vehicle FY 20/21 Water Rescue Boat
8300-452	HARDWARE & TELECOM	-	-	8,000	31,000	See Detail Listing and Comprehensive IT Schedule - \$11,000
TOTAL CAPITAL OUTLAY		45,141	-	128,000	161,600	
TOTAL FIRE		2,151,515	2,293,092	2,604,044	3,096,049	

11 -GENERAL FUND		2019-2020	2020-2021	2020-2021	2021-2022	
GENERAL ADMINISTRATION - NON-DEPARTMENTAL EXPENDITURES		FISCAL YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6999-110	PERFORMANCE/INCENTIVE	-	-	-	50,455	2% Merit
TOTAL PERSONNEL SERVICES		-	-	-	50,455	
MAINT & SUPPLIES						
6999-214	CLEANING SUPPLIES	1,500	1,500	1,500	1,500	
6999-231	FACILITY MAINT	23,886	26,800	36,800	28,800	Includes \$300 Security Monitoring Comprehensive IT Schedule
TOTAL MAINT & SUPPLIES		25,386	28,300	38,300	30,300	
PURCHASED SERVICES						
6999-303	TELEPHONE	9,946	11,500	11,500	12,000	
6999-305	IT SUPPORT/MAINT	72,292	72,292	72,292	72,292	See Comprehensive IT Schedule
6999-306	SOFTWARE MAINTENANCE	16,004	17,484	17,484	17,484	See Comprehensive IT Schedule
6999-308	CLEANING & PEST CONTROL	16,747	18,300	18,300	18,300	
6999-309	PROFESSIONAL SERVICES	60,845	4,660	5,860	4,560	See Comprehensive IT Schedule
6999-310	LEGAL SERVICES	69,231	100,000	90,000	100,000	
6999-326	LAW ENFORCEMENT	214,403	250,000	250,000	250,000	
6999-323	STREAKER RESTORATION	6,776	-	-	10,000	
6999-331	ELECTRICITY	7,244	8,400	8,400	8,400	
6999-333	WATER	847	600	1,200	1,200	
6999-336	ANIMAL CONTROL	34,000	35,000	35,000	35,000	
TOTAL PURCHASED SERVICES		508,335	518,236	510,036	529,236	
NON-CAPITAL EXPENSE						
6999-411	FURNITURE	-	-	-	-	
6999-451	SOFTWARE	10,025	5,000	5,000	7,500	See Comprehensive IT Schedule
6999-452	HARDWARE, TELECOM	5,750	5,900	5,900	11,600	See Comprehensive IT Schedule
6999-499	COVID-19 EXPENSES	314,761	-	17,711	-	
TOTAL NON-CAPITALIZED EXPENSE		330,536	10,900	28,611	19,100	
CAPITAL OUTLAY						
8999-200	BUILDING IMPROVEMENTS	-	-	-	-	
8999-420	EQUIPMENT	-	-	-	-	
8999-421	VEHICLE	-	-	-	-	
8999-452	HARDWARE, TELECOM	-	-	-	11,000	See Comprehensive IT Schedule City Hall Server
TOTAL CAPITAL OUTLAY		-	-	-	11,000	
TOTAL NON-DEPARTMENTAL		864,257	557,436	576,947	640,091	
OTHER FINANCING SOURCES(USES)						
6999-998	TRANSFER OUT TO CAPITAL FUND	1,276,040	-	2,790,434	-	Restricted Reserves and Impact Fees for Capital Projects
TOTAL FINANCING SOURCES (USES)		1,276,040	-	2,790,434	-	

21 - CAPITAL IMPROVEMENTS		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
REVENUES						
<u>FEES & SERVICE CHARGES</u>						
4404 INTERGOV/3RD PARTY REV	-	-	4,182,590	-	50 % of Collin County Funding West Lucas Rd Remaining 30 days after bids for construction	
TOTAL FEES & SERVICE CHARGES	-	-	4,182,590	-		
<u>MISCELLANEOUS REVENUE</u>						
4911 INTEREST INCOME	122,712	60,000	7,700	6,000	Adjust for trend	
4914 INSURANCE PROCEEDS	-	-	-			
TOTAL MISCELLANEOUS REV	122,712	60,000	7,700	6,000		
TOTAL OPERATING REVENUE	122,712	60,000	6,980,724	6,000		
<u>OTHER FINANCIAL SOURCES (USES)</u>						
4800 BOND PROCEEDS	7,215,000	-				
4810 BOND ISSUE PREMIUM	488,693					
4996 TRANSFER IN FROM GF RESTRICTED RESERVES	1,276,040		2,790,434		Restricted Reserves and Impact Fees for Cap. Projects	
TOTAL OTHER FIN. SOURCES (USES)	8,979,733	-	2,790,434	-		

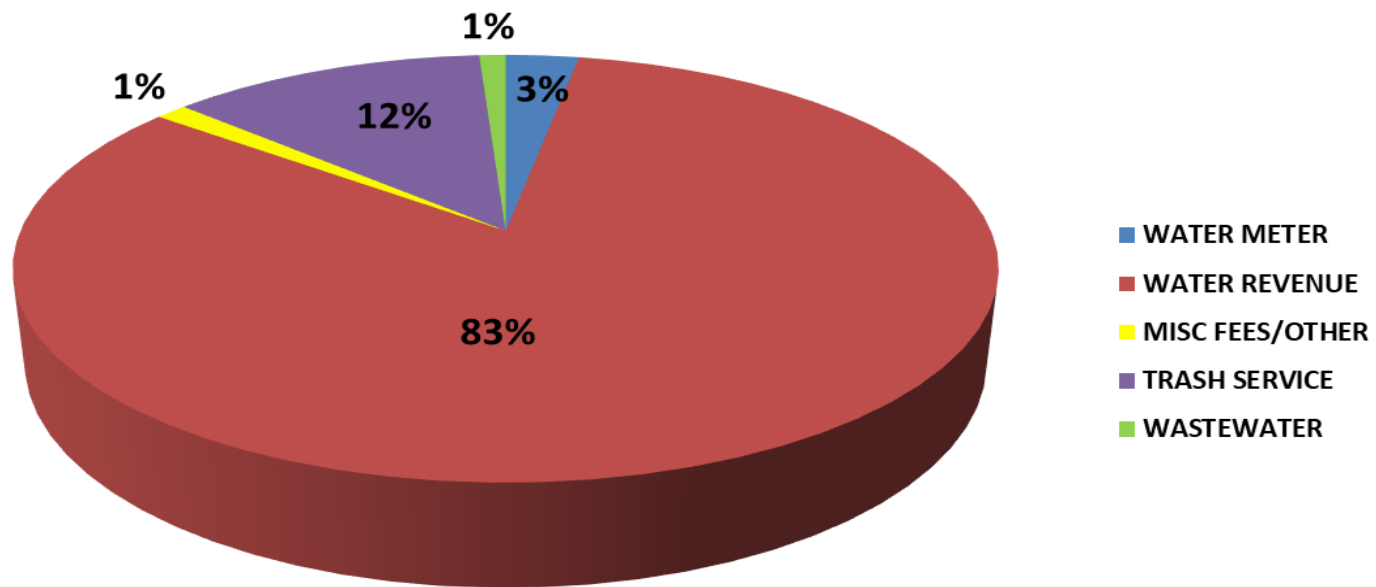
21 - CAPITAL IMPROVEMENTS		2019-2020	2020-2021	2020-2021	2021-2022	DESCRIPTION
PUBLIC WORKS		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET**	
CAPITAL OUTLAY						
7900-298	BOND ISSUE COSTS	-	-	-	-	
8210-490-104	WATER METER REPLACEMENT	127,093	-	-	-	
8210-490-120	PARKER R 12" WATER LINE PHASE ONE	26,831	-	-	-	
8210-490-124	PROJ MGMT 125 -ELEV WATER TWR	-	-	17,487	-	
8210-490-125	ELEVATED WATER TOWER	-	-	1,149,711	-	
8210-490-127	SCADA SYSTEM PROJECT	-	-	90,918	-	
8210-490-128	NORTH PUMP STATION PROJECT	-	-	1,172,441	-	
8210-490-129	BAIT SHOP WATERLINE RELOCATION	-	-	107,875	-	
8210-491-123	WINNINGKOFF ROAD REVERSE CURVE	11,721	-	-	-	
8210-491-124	STINSON RD W LUCAS INTERSECTION	78,763	-	-	-	
8210-491-126	COUNTRY CLUB RD/ESTATES PKWY INTERSECTION	1,443	-	-	-	
8210-491-127	WINNINGKOFF RD(REVERSE C TO SNIDER LN)	31,935	-	2,074,581	-	
8210-491-128	STINSON RD (PARKER RD TO BRISTOL PARK)	1,552,006	-	-	-	
8210-491-129	BLONDY JHUNE RD (WEST BRIDGE TO WINNINGK)	2,094,960	-	-	-	
8210-491-130	PARKER RD-CIMARRON TRAIL TURN LANE	116,301	-	-	-	
8210-491-131	PROJ MGMT 127 - WINNINGKOFF RD	139,503	-	70,853	-	
8210-491-132	PROJ MGMT 128 - STINSON RD	131,712	-	-	-	
8210-491-133	PROJ MGMT 129 - BLONDY JHUNE RD	-	-	-	-	
8210-491-134	STISON RD / MUDDY CREEK BRIDGE	-	-	527,038	-	
8210-491-135	SNIDER LANE/WHITE ROCK CREEK BRIDGE	-	-	421,143	-	
8210-491-136	WEST LUCAS RD PROJECT	-	4,184,820	4,184,820	-	
8210-491-500	BROCKDALE RD REHABILITATION	2,188	-	645,000	-	
TOTAL CAPITAL OUTLAY		4,314,456	4,184,820	10,461,867	-	
TOTAL PUBLIC WORKS		4,314,456	4,184,820	10,461,867	0	

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2020-2021 will be brought to Council for reallocation after the completion of the FY 2020-2021 audit to properly reflect outstanding budget balances to carry forward for FY 2021-2022.

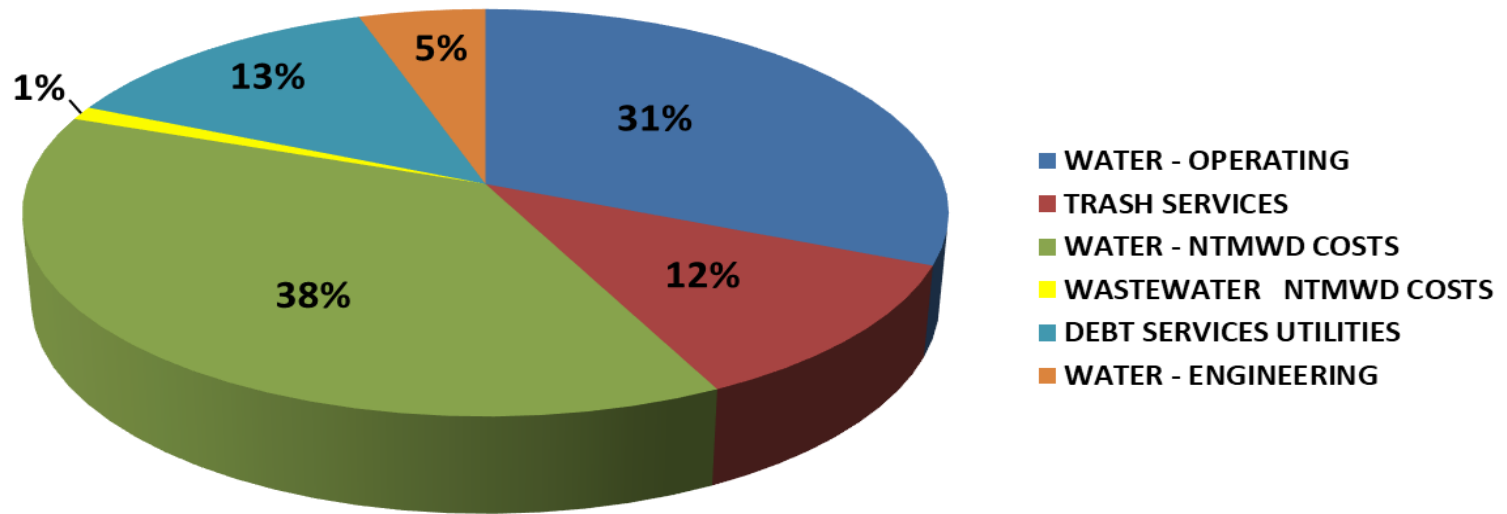
Water Fund Revenue FY 21/22

Total \$ 5,270,661



Water Fund Expenditures FY 21/22

Total \$ 5,052,077



51 - WATER UTILITIES FUND

REVENUES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
<u>FEES & SERVICE CHARGES</u>						
4461	WATER REVENUE	4,601,629	4,099,624	4,099,624	4,353,461	Adj for new rates
4462	WATER TAPS & BORES	-			3,000	
4463	PENALTY & INTEREST	34,325	35,000	35,000	35,000	
4467	WATER METER	126,867	140,000	140,000	150,000	
4468	WATER METER REPAIRS	6,025	9,000	9,000	6,000	
4469	WASTEWATER FEES	79,475	51,230	51,230	54,000	
4470	REREAD/CHARTING	250	100	100	100	
4478	TRASH SERVICE	640,979	635,000	635,000	648,000	Customer increase
4497	FH METER RENTAL INC	4,364	200	1,550	3,500	
4498	MISC. FEE AND CHARGES		-	-		
4499	WATER LINES/FEES DEVEL	-	-	-		
TOTAL FEES & SERVICE CHARGES		5,493,914	4,970,154	4,971,504	5,253,061	
<u>MISCELLANEOUS REVENUE</u>						
4911	INTEREST INCOME	114,429	36,000	10,000	7,200	
4912	RETURN CHECK CHARGE	475	400	400	400	
4913	NTMWD REFUND	11,552	10,000	10,000	10,000	
4914	INSURANCE CLAIM REIMB	-	-	8,671		-
4915	MISC REV -SALES TAX DISC	229				
4992	SALE OF ASSETS	-	-	-		-
4996	WF RESERVE FUNDING (USE OF)	-	-	104,888		
TOTAL MISCELLANEOUS REVENUE		126,685	46,400	133,959	17,600	
TOTAL OPERATING REVENUE		5,620,599	5,016,554	5,105,463	5,270,661	

51 - WATER FUND- Public Works

DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6400-101	SALARIES - EXEMPT	182,368	182,501	186,945	193,453	City Manager, Finance Director, Development Services Director Split 50/50 with General Fund
6400-102	SALARIES - NON-EXEMPT	258,545	258,000	268,600	278,605	
6400-105	SALARIES - COLA				10,765	2 % COLA
6400-106	CERTIFICATION FEES	3,910	6,300	6,300	6,300	
6400-110	PERFORMANCE/INCENTIVE PAY	-	-	-	12,698	2% Merit
6400-111	OVERTIME	24,781	51,726	51,726	51,726	
6400-112	WORKERS' COMPENSATION	9,440	10,700	10,700	10,700	
6400-113	LONGEVITY PAY	2,402	2,800	2,800	3,138	
6400-122	TMRS	59,032	65,000	67,038	68,000	Rate decrease from 12.79% to 12.57%
6400-123	GROUP INSURANCE	75,448	77,400	77,400	80,370	Rate increase 2%
6400-127	MEDICARE	6,666	7,300	7,518	7,700	
6400-129	LT DISABILITY	1,617	1,321	1,321	1,425	
6400-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		626,609	665,448	682,748	727,280	
<u>MATERIALS & SUPPLIES</u>						
6400-201	OFFICE SUPPLIES	976	800	800	800	
6400-202	POSTAGE	-	2,000	2,000	2,000	
6400-204	FOOD/BEVERAGE	184	800	800	800	
6400-206	FUEL & LUBRICANTS	9,532	15,500	15,500	15,500	
6400-208	MINOR APPARATUS	928	1,500	1,500	2,700	Small tools/generator
6400-209	PROTEC CLOTHING/UNIFORMS	6,663	8,775	8,775	8,775	See Detail Listing
6400-210	COMPUTER SUPPLIES	120	300	300	450	
6400-211	MEDICAL SUPPLIES	-	250	250	250	
6400-212	CHEMICALS	2,919	6,000	6,000	6,000	Water Testing Materials
6400-222	OTHER SUPPLIES	-	-	-	-	
6400-223	SAND/DIRT	-	1,000	1,000	2,000	
6400-224	ASPHALT/FLEXBASE/CONCRETE	2,828	4,500	4,500	6,500	
TOTAL MATERIALS & SUPPLIES		24,150	41,425	41,425	45,775	
<u>MAINTENANCE & REPAIR</u>						
6400-230	REPAIRS & MAINT. - EQUIP.	1,565	2,500	2,500	2,500	
6400-231	FACILITY MAINTENANCE	1,765	3,000	3,000	4,500	See Detail Listing
6400-232	VEHICLE/EQP MAINT.	5,157	6,450	6,450	7,550	See Detail Listing
6400-233	REPAIR & MAINT WTR FACILITIES	82,727	163,000	163,000	263,000	See Detail Listing - Includes \$100K for Valve and Hydrant Maintenance
TOTAL MAINTENANCE & REPAIR		91,214	174,950	174,950	277,550	
<u>PURCHASED SERVICES:</u>						
6400-237	TRASH SERVICES	557,445	564,000	564,000	576,000	Increase in customer count
6400-302	AUDITING & ACCOUNTING	10,113	12,500	12,500	13,000	Split 50/50 with General Fund
6400-303	TELEPHONE	6,459	7,200	7,200	7,200	
6400-304	UB PROCESSING	25,623	26,000	26,000	27,000	
6400-305	SOFTWARE SUPPORT/MAINT	28,496	28,000	28,000	29,400	\$14.4 Incode annual maint/\$15 online bill pay (increase in customer transactions)
6400-306	METER SOFTWARE/HARDWARE N	-	6,180	6,180	6,180	Neptune software and hardware maintenance
6400-307	TRAINING & TRAVEL	1,517	7,097	7,097	7,718	See Travel & Training Plan
6400-309	PROFESSIONAL SERVICES	20,061	24,000	24,000	46,600	See Detail Listing - incl \$18K Water Rate Study
6400-310	LEGAL SERVICES	13,264	-	900	900	
6400-313	MAINTENANCE AGREEMENTS	5,255	6,000	6,000	6,160	Konica Copier/Split with water fund
6400-315	WATER - NTMWD	1,910,914	1,910,914	1,910,914	1,910,914	No price change
6400-316	WASTEWATER NTMWD	63,755	54,000	54,000	54,000	
6400-323	CELL PHONE	5,261	6,000	6,000	8,700	Coverage added for three Ipads needed for meter reading (replaces toughbooks)
6400-325	LIABILITY INSURANCE	17,668	20,200	20,200	22,000	Increase in rates
6400-331	ELECTRICITY	64,144	75,000	75,000	75,000	
6400-346	EQUIPMENT RENTAL	-	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		2,729,975	2,751,091	2,751,991	2,794,772	
<u>GENERAL & ADMIN SERVICES/TRANSFERS</u>						
6400-443	DUES/LICENSES	-	333	333	333	Three water license renewals
6400-999	PILOT TRANSFER OUT	294,703	267,096	266,528	277,789	

51 - WATER FUND- Public Works

DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
TOTAL GENERAL & ADMIN SERVICES/TRANSF		294,703	267,429	266,861	278,122	
<u>NON-CAPITAL EXPENSE</u>						
6400-411	FURNITURE	-	-	-	-	
6400-416	IMPLEMENTS & APPARATUS					
6400-420	EQUIPMENT - WATER	798				
6400-452	COMPUTER HARDWARE	12,249	-			
TOTAL NON-CAPITAL EXPENSE		13,047	-	-	-	-
<u>CAPITAL OUTLAY</u>						
8400-420	EQUIPMENT - WATER	13,799	-		-	
8400-452	HARDWARE	-	-	-		
TOTAL CAPITAL OUTLAY		13,799	-	-	-	
TOTAL WATER UTILITIES		3,793,497	3,900,343	3,917,975	4,123,499	

51 - WATER FUND- Engineering

		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
DEPARTMENTAL EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
6409-101	SALARIES - EXEMPT	87,579	87,816	89,255	84,770	City Engineer & Mgmt Analyst positions split 50/50 with General Fund
6400-105	SALARIES - COLA				1,934	2 % COLA
6409-112	WORKERS' COMPENSATION	280	290	290	290	
6409-113	LONGEVITY PAY	234	290	290	48	
6409-122	TMRS	11,169	11,400	11,595	11,000	Rate decrease from 12.79% to 12.57%
6409-123	GROUP INSURANCE	10,004	10,320	10,320	10,716	Rate increase 2%
6409-127	MEDICARE	1,196	1,300	1,321	1,250	
6409-129	LT DISABILITY	335	265	265	265	
6409-133	TELEPHONE ALLOWANCE			300	600	
TOTAL PERSONNEL SERVICES		110,797	111,681	113,636	110,873	
<u>MATERIALS & SUPPLIES</u>						
6409-201	OFFICE SUPPLIES	1,282	1,000	1,000	1,000	\$500 Plotter Ink/Paper/\$500 Other
6409-204	FOOD/BEVERAGE		250	250	250	
6409-208	MINOR APPARATUS	-	500	500	500	
6409-209	PROTEC CLOTHING/UNIFORMS	16	1,020	1,020	1,355	See Detail Listing
6409-210	COMPUTER SUPPLIES		500	500	500	
TOTAL MATERIALS & SUPPLIES		1,298	3,270	3,270	3,605	
<u>MAINTENANCE & REPAIR</u>						
6409-232	VEHICLE MAINTENANCE	-	2,000	2,000	2,000	See Detail Listing
TOTAL MAINTENANCE & REPAIR		-	2,000	2,000	2,000	
<u>PURCHASED SERVICES:</u>						
6409-305	SOFTWARE SUPPORT & MAINT	495	550	550	1,050	See Detail Listing- Scada software maint See Comprehensive IT Schedule \$50
6409-307	TRAINING & TRAVEL	-	240	240	1,740	See Travel & Training Plan
6409-309	PROFESSIONAL SERVICES	20,000	32,800	164,050	132,800	See Detail Listing - incl phase 3 of mapping project (split 50/50 with Water Fund)
6409-323	CELL PHONE	538	1,200	1,200	1,200	
TOTAL PURCHASED SERVICES		21,033	34,790	166,040	136,790	
<u>GENERAL & ADMIN SERVICES/TRANSFERS</u>						
6409-443	DUES/LICENSES	100	675	675	1,075	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES/TRANSFERS		100	675	675	1,075	
<u>NON-CAPITAL EXPENSE</u>						
6409-411	FURNITURE	-	-	-	500	
6409-416	IMPLEMENTS & APPARATUS		-	-	500	
6409-452	HARDWARE & TELECOM	2,928	-	-	500	
TOTAL NON-CAPITAL EXPENSE		2,928	-	-	1,500	-
<u>CAPITAL OUTLAY</u>						
8409-452	HARDWARE & TELECOMM					
TOTAL CAPITAL OUTLAY		-	-	-	-	
TOTAL WATER UTILITIES		136,156	152,416	285,621	255,843	

51 - WATER FUND- Debt Service

DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
DEBT SERVICE						
7900-214	2007 CERT OF OBLIG-PRINCIPAL	120,000	125,000	125,000	125,000	
7900-215	2007 CERT OF OBLIG-INTEREST	39,738	34,531	34,290	29,219	
7900-216	2007 GO REFUNDING- PRINCIPAL	110,000	105,000	105,000	105,000	
7900-217	2007 GO REFUNDING- INTEREST	9,964	5,922	5,922	1,974	
7900-218	2011 CERT OF OBLIG-PRINCIPAL	105,000	115,000	212,754		
7900-219	2011 CERT OF OBLIG-INTEREST	57,950	54,650	1,725		
7900-222	2017 CERT OF OBLIG-PRINCIPAL	115,000	120,000	120,000	120,000	
7900-223	2017 CERT OF OBLIG-INTEREST	79,275	75,750	75,750	72,150	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	50,000	50,000	50,000	50,000	
7900-225	2019 CERT OF OBLIG-INTEREST	46,293	43,793	43,793	41,293	
7900-226	2020 CERT OF OBLIG-PRINCIPAL				95,000	
7900-227	2020 CERT OF OBLIG-INTEREST			24,462	32,500	
7900-298	BOND ISSUE COSTS	600	600	35,997	600	
TOTAL DEBT SERVICE		733,819	730,246	834,693	672,735	
TOTAL DEBT SERVICE		733,819	730,246	834,693	672,735	

59 - DEBT SERVICES FUND

	2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
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DEPARTMENTAL EXPENDITURES**REVENUES****PROPERTY TAXES**

4011	PROPERTY TAXES	1,650,941	1,406,783	1,576,055	1,439,715	FY 20-21 Revenue Adjustment
4012	PROPERTY TAXES-DELINQUENT	98	-	1,164	-	FY 20-21 Revenue Adjustment
4015	PROPERTY TAXES-P&I	7,005	5,000	5,918	5,000	FY 20-21 Revenue Adjustment
4911	INTEREST INCOME	10,941	3,600	2,989	3,000	Lower interest rate trend

TOTAL PROPERTY TAXES	1,668,985	1,415,383	1,586,126	1,447,715	
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4996	RESERVE FUNDING (USE OF)		155,467	225,732	147,511	FY 20-21 Revenue Adjustment
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TOTAL REVENUES	1,668,985	1,570,850	1,811,858	1,595,226	
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EXPENDITURES**DEBT SERVICE**

7900-214	2007 CERT OF OBLIG-PRINCIPAL	90,000	90,000	90,000	90,000
7900-215	2007 CERT OF OBLIG-INTEREST	30,813	26,988	26,746	23,163
7900-216	2007 GO REFUNDING- PRINCIPAL	225,000	235,000	235,000	245,000
7900-217	2007 GO REFUNDING- INTEREST	22,278	13,630	13,630	4,606
7900-218	2011 CERT OF OBLIG-PRINCIPAL	160,000	165,000	392,793	
7900-219	2011 CERT OF OBLIG-INTEREST	89,700	84,825	2,475	
7900-220	2015 CERT OF OBLIG-PRINCIPAL	120,000	120,000	120,000	125,000
7900-221	2015 CERT OF OBLIG-INTEREST	43,500	39,900	39,900	36,225
7900-222	2017 CERT OF OBLIG-PRINCIPAL	230,000	235,000	235,000	245,000
7900-223	2017 CERT OF OBLIG-INTEREST	158,700	151,725	151,725	144,525
7900-224	2019 CERT OF OBLIG-PRINCIPAL	90,000	175,000	175,000	260,000
7900-225	2019 CERT OF OBLIG-INTEREST	239,408	232,783	232,783	221,908
7900-226	2020 GO REFUNDING-PRINCIPAL				150,000
7900-227	2020 GO REFUNDING-INTEREST			36,836	48,800
7900-298	BOND ISSUE COSTS	1,000	1,000	59,970	1,000

TOTAL DEBT SERVICE	1,500,398	1,570,851	1,811,858	1,595,226	
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2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 10:02 AM

Taxing Units Other Than School Districts or Water Districts

City of Lucas

972-727-8999

Taxing Unit Name

Phone (area code and number)

665 Country Club Road, Lucas, TX 75002

<https://lucastexas.us>

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

Taxing Unit's Website Address

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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	\$1,493,319,684
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$190,639,243
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,302,680,441
4. 2020 total adopted tax rate.	\$0.299795/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$1,990,981

B. 2020 values resulting from final court decisions:	\$1,843,381
C. 2020 value loss. Subtract B from A. ³	\$147,600
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$3,344,738
B. 2020 disputed value:	\$520,441
C. 2020 undisputed value. Subtract B from A. ⁴	\$2,824,297
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$2,971,897
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$1,305,652,338
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$56,102
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$7,080,859
C. Value loss. Add A and B. ⁵	\$7,136,961
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$7,136,961
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 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. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$1,298,515,377
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$3,892,884
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$19,641

by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$3,912,525
<p>18. Total 2021 taxable value on the 2021 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> <p>A. Certified values:</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:</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²</p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	<p>\$1,592,394,967</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$1,592,394,967</p>
<p>19. Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 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</p> <p>B. 2021 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</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p>\$30,202,806</p> <p>\$0</p> <p>\$30,202,806</p>
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$220,104,885
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$1,402,492,888

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$2,050,447
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$43,799,765
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$45,850,212
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$1,356,642,676
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.288397/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

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:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.190846/\$100
29. 2020 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> .	\$1,305,652,338
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$2,491,785
31. Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020. B. 2020 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 2021 captured appraised value in Line 18D, enter 0. C. 2020 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. D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. E. Add Line 30 to 31D.	\$12,013 \$0 \$0 \$12,013 \$2,503,798
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,356,642,676
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.184558/\$100
34. Rate adjustment for state criminal justice mandate.²³ A. 2021 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

<p>B. 2020 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 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, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
<p>38. 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 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.184558/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.184558</p>
<p>41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.191017/\$100
D41. Disaster Line 41 (D41): 2021 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	\$0/\$100

<p>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> <ol style="list-style-type: none"> 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 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 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> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <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.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$1,595,227</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$1,595,227</p>
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$154,778
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$1,440,449
<p>45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</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%.³¹</p>	<p>100.00%</p> <p>100.05%</p> <p>102.13%</p> <p>103.79%</p> <p>100.05%</p>
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$1,439,729
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,402,492,888
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.102654/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.293671/\$100
D49. Disaster Line 49 (D49): 2021 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 D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

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.

Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,402,492,888
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.288397/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.288397/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.293671/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.293671/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,402,492,888
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.293671/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.293671/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

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.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.184558/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,402,492,888
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.035650
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.102654/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.322862/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

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.⁴⁶

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.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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.

In future tax years, this section will also 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).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - - or -If a disaster occurred prior to 2020 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 2020, complete the separate <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 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. If the taxing unit adopted a tax rate above the 2020 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.	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 13 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.288397/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.293671/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 70. \$0.322862/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here Karen Thier

Printed Name of Taxing Unit Representative

sign here Karen Thier

Taxing Unit Representative

7/29/2021

Date



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 06

Requester: City Manager Joni Clarke

Agenda Item Request

Introduce Public Works Director Scott Holden, PE.

Background Information

Scott Holden is joining the City of Lucas Team on Tuesday, September 7, 2021, in the capacity of Public Works Director. Mr. Holden is a civil engineer with 23 years of diverse and progressive experience. As a Senior Engineer for the City of Plano, Scott was responsible for the design and construction of Plano's Capital Improvement Programs and monitored professional services and construction contracts. As the Owner/Project Manager of HoldenGarcia, LLC he was responsible for all aspects of design for small- and large-scale land development which focused on drainage facility design, water distribution systems, wastewater collection systems and roadway design. Scott also served the North Texas Municipal Water District as a Professional Engineer and reviewed design plans and specifications for completeness and accuracy as a quality control function along with managing special projects and studies.

The experience that Scott has to offer includes coordination of public works activities, project management, fiscal oversight and operating a municipal water system. Scott has great communications skills, is a veteran, and received an Air Medal in support of Desert Storm, and enjoys golf, boating, fishing and watching his children play baseball.

Welcome to Lucas, Scott!

Attachments/Supporting Documentation

NA

Budget/Financial Impact

NA

Recommendation

NA

Motion

NA



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 07

Requester: Assistant to the City Manager Kent Souriyasak

Agenda Item Request

Consider approving Resolution R 2021-09-00517 authorizing application to the Texas Parks and Wildlife Local Park Grant Program and provide direction to staff regarding park improvement projects at Forest Creek Park.

Background Information

At the City Council meeting on August 19, 2021, the City Council recommended updating and adding new playground equipment for small and big children at Forest Creek Park. The City Council requested the Parks and Open Space Board to provide any additional park improvement recommendations to staff. At the Parks and Open Space Board meeting on August 26, 2021, the Board did not have any further recommendations and supports the project to include new playground equipment, sunshades, and walking paths to connect the recreational amenities.

Forest Creek Park

In spring 2017, the City began the deconstruction of dilapidated structures located on the land of Forest Creek Park. In spring 2018, the City worked on renovations at Forest Creek Park which included a new sport court, pavilion, soccer goals, and picnic tables. The total cost of this renovation was approximately \$54,972. The playground equipment was rehabilitated; however, the playground equipment is approximately 20 years old and due to be replaced.

Local Park Grant Program

Texas Parks and Wildlife is accepting project applications to be considered for the Local Park Grant Program. The purpose of the program is to assist local units of government with the acquisition and/or development of public recreation areas and facilities throughout the State. The competitive program provides 50% matching funds on a reimbursement basis to eligible applicants. All fund-assisted sites must be dedicated as parkland in perpetuity, properly maintained and open to the public.

The City of Lucas is eligible as a small community (20,000 population or less) under the Local Park Grant Program. Small community grants will be awarded up to \$150,000 and are funded by the State through the Sporting Good Sales Tax.

The deadline for the grant application is October 1, 2021. All grant applications must receive at least one public meeting prior to submission. At the public meeting, the governing body must pass the resolution authorizing application submission. Awarded projects are anticipated to be announced in spring/summer 2022.



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 07

Eligible costs for the Local Park Grant Program include:

- Acquisition of land
- New construction
- Renovation
- Professional Services (12% max of total construction cost)
- Recreational outdoor facilities such as basketball courts, baseball fields, playground equipment, dog parks, pedestrian trails, sand volleyball courts, soccer fields, and tennis courts
- Supporting outdoor facilities such as pavilions/picnic facilities, buildings, and restrooms

Ineligible costs for the Local Park Grant Program include:

- Non-native plants
- Restoration of historic structures
- Pro- and semi-pro facilities
- Amusement parks
- Residences and furnishings
- Lodges, hotels, and luxury cabins
- Monuments and landmarks
- Public art
- Supporting facilities for ineligible facilities

Texas Parks and Wildlife indicated they can do amendments to projects to reduce scope as long as the reduction in scope will not lower the application score below the funding line. Essentially, if a city changes a project in a way that they would not have been funded over another city, they will not allow it. Texas Parks and Wildlife is looking for projects that are ready to execute upon receiving a grant agreement.

Attachments/Supporting Documentation

1. Resolution R 2021-09-00517 authorizing Local Park Grant Program and application
2. Forest Creek Park Preliminary Design Layout
3. Local Park Grant Program General Information

Budget/Financial Impact

Staff is continuing to work on the grant application and identifying further costs for new playground equipment (small and big children), sunshades, walking paths to connect recreational amenities, playground surface/fall zone, and recreational design elements. Staff anticipates a total cost for the project to be between \$200,000 and \$300,000.

If awarded, the Local Park Grant provides 50% matching funds as a reimbursement up to \$150,000. Funding for the project could be utilized from General Fund Reserves or budgeted in account 11-6211-417 Parks Improvements for fiscal year 2022-23.



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 07

Recommendation

The Parks and Open Space Board supports the proposed project and recommends moving forward with the grant application process for the Local Park Grant Program.

Staff recommends approval of Resolution R 2021-09-00517 authorizing application to the Texas Parks and Wildlife Local Park Grant Program.

Motion

I make a motion to approve/deny Resolution R 2021-09-00517 authorizing application to the Texas Parks and Wildlife Local Park Grant Program.



RESOLUTION R 2021-09-00517

[AUTHORIZING APPLICATION TO THE TEXAS PARKS AND WILDLIFE
LOCAL PARK GRANT PROGRAM]

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LUCAS, TEXAS, AUTHORIZING THE PARTICIPATION IN THE LOCAL PARK GRANT PROGRAM OF THE TEXAS PARKS AND WILDLIFE CERTIFYING THAT THE CITY OF LUCAS IS ELIGIBLE TO RECEIVE PROGRAM ASSISTANCE, CERTIFYING THE CITY'S MATCHING SHARE IS READILY AVAILABLE, DEDICATING THE PROPOSED SITE FOR PERMANENT PUBLIC PARK AND RECREATIONAL USE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Lucas is fully eligible to receive assistance under the Local Park Grant Program; and

WHEREAS, the City of Lucas authorizes an official to represent and act for the City in dealing with the Texas Parks and Wildlife Local Park Grant Program application.

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

SECTION 1. The City of Lucas hereby certifies that they are eligible to receive assistance under the Program, and that notice of the application has been posted according to local public meeting requirements.

SECTION 2. The City of Lucas hereby certifies that the matching share for this application is readily available at this time.

SECTION 3. The City of Lucas hereby authorizes and directs the Assistant to the City Manager to act for the City in working with the Texas Parks and Wildlife for the purposes of the Local Park Grant Program, and that Kent Souriyasak is hereby officially designated as the representative in this regard as outlined in Exhibit A.

SECTION 4. The City of Lucas hereby specifically authorizes the representative to make application to the Texas Parks and Wildlife Local Park Grant Program concerning the site to be known as Forest Creek Park in the City of Lucas or use as a park site and is hereby dedicated (or will be dedicated upon completion of the proposed acquisition) for public park and recreation purposes in perpetuity.

SECTION 5. This Resolution shall become effective from and after its passage.

DULY PASSED by the City Council of the City of Lucas, Texas, on this the 2nd day of September 2021.

CITY OF LUCAS, TEXAS:

ATTEST:

Jim Olk, Mayor

Stacy Henderson, City Secretary

City of Lucas, Texas
Resolution R 2021-09-00517
Approved: September 2, 2021

Exhibit “A”



Local Park Grant Program Resolution Authorizing Application

A resolution of the City of Lucas, Texas, as hereinafter referred to as "Applicant," designating certain officials as being responsible for, acting for, and on behalf of the Applicant in dealing with the Texas Parks & Wildlife Department, hereinafter referred to as "Department," for the purpose of participating in the Local Park Grant Program, hereinafter referred to as the "Program"; certifying that the Applicant is eligible to receive program assistance; certifying that the Applicant matching share is readily available; and dedicating the proposed site for permanent (or for the term of the lease for leased property) public park and recreational uses.

WHEREAS, the Applicant is fully eligible to receive assistance under the Program; and

WHEREAS, the Applicant is desirous of authorizing an official to represent and act for the Applicant in dealing with the Department concerning the Program;

BE IT RESOLVED BY THE APPLICANT:

SECTION 1: That the Applicant hereby certifies that they are eligible to receive assistance under the Program, and that notice of the application has been posted according to local public hearing requirements.

SECTION 2: That the Applicant hereby certifies that the matching share for this application is readily available at this time.

SECTION 3: That the Applicant hereby authorizes and directs the Assistant to the City Manager to act for the Applicant in dealing with the Department for the purposes of the Program, and that Kent Souriyasak is hereby officially designated as the representative in this regard.

SECTION 4: The Applicant hereby specifically authorizes the official to make application to the Department concerning the site to be known as Forest Creek Park in the City of Lucas or use as a park site and is hereby dedicated (or will be dedicated upon completion of the proposed acquisition) for public park and recreation purposes in perpetuity (or for the lease term, if legal control is through a lease). Projects with federal monies may have differing requirements.

Introduced, read and passed by an affirmative vote of the "Applicant" on this 2nd day of September, 2021.

Signature of Local Government Official

Jim Olk, Mayor

Typed Name and Title

ATTEST:

Signature

Stacy Henderson, City Secretary

Typed Name and Title

FOREST CREEK PARK





LOCAL PARK GRANT PROGRAM GENERAL INFORMATION

Overview:

The Local Park Grant Program consists of 5 individual programs that assist local units of government with the acquisition and/or development of public recreation areas and facilities throughout the State of Texas. The Program provides 50% matching grants on a reimbursement basis to eligible applicants. All grant assisted sites must be dedicated as parkland in perpetuity, properly maintained and open to the public.

Funding for these programs comes from a portion of the state sales tax on sporting goods through the Texas Recreation and Parks Account, the Texas Large County & Municipality Recreation & Parks Account, and from the federal Land and Water Conservation Fund.

The source of project funding varies from year-to-year. In some cycles, we may have more federal funds. Federal funds can impose additional restrictions and can lead to a longer period between award and the receipt of a grant agreement. Please see the sections on land acquisition, leases, and project timeline for further information.

Grant Program	Eligible Population
Small Community	<20,000
Non-Urban Outdoor Recreation	<500,000
Non-Urban Indoor Recreation	<500,000
Urban Outdoor Recreation	>500,000
Urban Indoor Recreation	>500,000

Matching Funds:

Grant funds are provided on a matching basis with the local applicant providing 50% of the project costs. The match **MUST** be available at the time of application. The applicant's matching share may come from multiple sources including, but not limited to, the following:

- Voter approved bonds
- Applicant cash and EDC funds
- Applicant in house labor, equipment, and materials
- Applicant publicly-owned non-parkland
- Fees or cash in-lieu of mandatory dedicated parkland
- Donated land, cash, labor, equipment, and materials.
- Other grants awarded

Applicant Eligibility:

Eligible applicants include political subdivisions of the State of Texas legally responsible for providing public recreation services to their citizens. This includes cities, counties, river authorities, municipal utility districts, and other special districts.

The following criteria will be used to determine applicant eligibility for additional funding:

- All previously completed Recreation Grant Projects must follow all the terms of the Project Agreement under which they received assistance and all program guidelines; and
- For active grants, all required project documentation (such as appraisals, construction plans, quarterly status reports, and reimbursement requests) must be complete and have been received on schedule, if due; and
- For the Non-Urban Outdoor Recreation, Small Community and Non-Urban Indoor Recreation Grant Programs:
 - all active projects which are at least two years old at the time of application must be reimbursed for a minimum of 50% of the approved grant amount; and
 - the total of approved grant funds which have not been reimbursed at the time of application may not exceed \$2 million for all active grant projects.
- For the Urban Outdoor Recreation and Urban Indoor Recreation Grant Programs:
 - all active projects which are at least two years old at the time of application must be reimbursed for a minimum of 25% of the approved grant amount; and
 - the total of approved grant funds which have not been reimbursed at the time of application may not exceed \$4 million for all active grant projects.

A grantee may also be “high risk” based on financial stability or non-conforming management standards, requiring additional special conditions and restrictions as determined by grant management standards.

Project Eligibility:

Development projects may consist of basic outdoor recreation facilities and related support facilities to serve the public, provided that the funding of the project is in the best public interest in accord with local plans. Facilities may be developed, renovated, or redeveloped on lands or waters owned or adequately controlled by the project applicant. Plans for recreational development should be based on public needs, expected use, and the type and character of the project areas.

Facilities should be attractive to the public and consistent with the natural setting and topographic limitations of the site. Recreational improvements should be designed to be harmonious with the natural environment. Emphasis should be given to public health, safety, the natural environment, barrier-free access, and the protection of recreational and community values of the area. These considerations should be part of the planning, design, and maintenance criteria for all grant-assisted areas.

Development projects may consist of the complete or partial development of a public recreation area. All projects must be logical units of work to be accomplished within four years.

Legal Control of Property:

Applicants requesting development funds are required to have full legal control of the property proposed for development. Adequate legal control of the property means that the applicant either has fee simple title to the property, is proposing to acquire the property as part of the project or will lease the property from another government entity.

Under the federal Land and Water Conservation Fund, only land leased from the federal government is eligible for grant assistance. Projects on land leased from city, county, school district, or other non-federal government entities can only receive funds from the state Sporting Good Sales Tax. The source of funding in each grant round is subject to change without notice. Therefore, the Department cannot guarantee that projects on land leased from non-federal entities can be funded.

Leased property will only be eligible for fund support if it meets all the following requirements:

- Applicant has (or will have) full surface legal control of the property proposed for assistance; and
- Applicant and lessor can guarantee that the project area will remain dedicated to public recreation use throughout the term of the lease. The lessor must be willing to comply with all program guidelines for the entire term of the lease; and
- Project area must be leased to the applicant for a minimum of 25 years for most projects, and in some cases up to 40 years for major capital expenditures like aquatic, indoor, and related facilities; and
- The lease cannot be revocable at will by the lessor.

Barrier Free Access:

All recreational facilities acquired and/or developed with grant assistance must be designed in accordance with the [Texas Architectural Barriers Act](#) and must comply with the [Americans with Disabilities Act](#) (ADA). Texas Accessibility Standards can be found on the Texas Department of Licensing & Registration's website <https://www.tdlr.texas.gov/ab/2012TAS/2012tascomplete.pdf>.

Prevention of Surface Drilling and Mining:

The applicant must provide evidence that the surface of the project site is protected from any drilling or mining, or can demonstrate protection through the following:

- Existing ordinance or resolution
- Zoning
- Ownership of mineral rights by applicant
- Draft of ordinance, resolution or zoning, and statement that if funded, will authorize the ordinance or resolution.

Reservations and Rights Not Acquired:

Reservations and rights held by others (i.e. - mineral rights, property liens, easements, etc.) are permissible only if it is determined that the outdoor recreation activities and environment would not be adversely affected. The applicant shall list all outstanding rights or interests held by others on the boundary map. Reservations must also be discussed in the application to explain how these outstanding rights are to be dealt with to assure that recreation interests and the environment will not be adversely affected.

Public Hearing Requirements:

All grant applications must receive at least one public hearing prior to submission in compliance with the [Texas Open Meetings Act](#). The hearing may be a separate public meeting, or it may occur at the time the governing body regularly meets. At this public hearing, the governing body must pass the resolution authorizing application submission. The public hearing must be properly posted and advertised in compliance with the Texas Open Meetings Act, and there must be an opportunity for public comment.

Development:

Development projects may be individual or multi-site projects and may include new construction, renovation and/or redevelopment. General repair and maintenance projects are not eligible. The following definitions are used to clarify the differences between these types of projects:

- **REPAIR AND MAINTENANCE:** Normally consist of minor work intended to mend a specific part of a facility which has become broken or otherwise inoperative, to return it to a useful state, or periodic minor work designed to merely maintain a specific part of a facility so such facility will be in a good state of maintenance and repair.
- **RENOVATION:** Renovate is defined in terms of “to renew or make over”. Work on existing facilities to completely renew, update, or modernize such facilities so the finished product will meet present-day standards and be comparable with newly constructed similar facilities is classified as renovation.
- **REDEVELOPMENT:** Redevelop is defined in terms of “to develop again.” Redevelopment of existing park areas includes demolition of obsolete facilities and the construction of new facilities.

Examples of Eligible Development

- | | |
|--|--|
| • Sports fields | • Community Gardens |
| • Boating, Fishing, and Hunting Facilities | • Basketball, Volleyball and other sports courts |
| • Picnic facilities | • Small Amphitheaters |
| • Playgrounds | • Small Bandstands |
| • Splash pads | • Rodeo Arenas |
| • Swimming Pools | • Exhibit / Interpretive Displays |
| • Trails | • Golf Courses |
| • Camp Sites | • Landscaping using native plants |
| • Recreational Support Facilities | |

Examples of Ineligible Development

- | | |
|--|--|
| • Professional or semi-professional arts and athletics | cabins |
| • Monuments & landmarks | • Support facilities for ineligible facilities |
| • Amusement Parks | • Marinas and related support facilities |
| • Residences and furnishings | • Non-native plants |
| • Lodges, hotels, motels and luxury | |

Development on School Property

Development on school properties are not eligible for Land and Water Conservation Fund grant assistance. Our ability to fund this type of project depends on the amount of state Sporting Good Sales Tax funding we have in each grant cycle.

Although school districts are not eligible for grant assistance, facilities on public school grounds for joint school-public use are allowed provided that the following conditions are met:

- The property meets all requirements of the grant program, including requirements for development on leased property.
- The proposed facilities are not required as part of the normal curriculum of the educational institution and must be primarily intended for public use.
- The lease agreement must include:
 - schedule of times the fund-assisted facilities are available to the public,
 - metes and bounds description of the project area, which includes the areas to be developed, and
 - ingress/egress route to the assisted facilities.
- Adequate signage must be installed prior to the final grant payment/reimbursement that is:
 - maintained throughout the term of the lease at the project site
 - indicates when the fund-supported facilities are available to the public

Overhead Utilities

If funded, existing overhead utility lines will be required to be removed or buried in most circumstances. No new overhead utility lines will be allowed.

Acquisition Projects:

Acquisition of lands, man-made improvements and waters, additions to existing parks, forests, wildlife areas, beaches, wetlands, and other similar areas dedicated to public outdoor recreation may be eligible for assistance.

Acquisitions which occur prior to grant approval, department authorization, or which do not meet the acquisition criteria, are not eligible for assistance.

The value of sponsor owned non-parkland may only be used as the sponsor's matching share if it has never been dedicated, platted, managed, used, or acquired for a public park or recreation use. The Land and Water Conservation Fund will not fund this type of project. It is only eligible for state funding under the Sporting Good Sales Tax. The source of available funding may change without notice.

When proposing the acquisition of land or real property it is not appropriate to negotiate a price prior to grant and appraisal approval. You may contact the land owner to determine if the land is available for acquisition and you may determine if the owner is willing to donate, sell or partially donate the subject property.

Negotiation of an acquisition price prior to grant and appraisal approval may jeopardize the eligibility of the proposed acquisition for grant assistance. The level of grant assistance will be determined by an independent appraisal, approved by the Department. Projects approved for

federal (LWCF) funding are required to complete appraisals in compliance with Uniform Appraisal Standards for Federal Land Acquisition (“yellow book” standards).

Delayed Development

Assistance may be available to acquire property on which recreational development is not planned until a future time. During the interim between the time the property is acquired and the time it is developed, the property should be open for those public recreational purposes which the land can support, or

which can be achieved with minimum public investment. Applicants submitting grant applications to acquire land for future development must submit a conceptual plan for development with the application. Non-recreational uses, such as agriculture or grazing, which are occurring on the property at the time of acquisition, may continue for up to three years, or the remainder of the grant period, contingent on prior Department approval.

In such cases the project applicant shall not receive reimbursement for the land until the non-recreational use is terminated.

If development will be delayed for more than two years from the date of acquisition, the following information must be included in the grant application:

- Justification as to why the immediate acquisition is necessary;
- A schedule for development, pursuant to the conceptual plan;
- Discussion of any non-recreational property uses, including when such uses will terminate.
- Non-recreational uses must terminate within three years from the date of acquisition;
- Assurance that any income derived during the interim period will be used on the project site only;
- Identification of the type of public recreational access to be provided during the interim period.

It is not necessary that the eventual development be carried out with grant assistance, or that such unassisted recreational development is Department approved if it is in accordance with the conceptual plan and purpose for which the application was made. Once developed, all improvements on land acquired with fund assistance must be operated and maintained in accordance with program requirements. If acquisition assistance is received, development on the property must begin within three years of project approval. Public access to the site must be made available immediately after the site is acquired.

Waiver of Retroactivity

For land which may be under eminent threat of loss as an acquisition opportunity, the Department may authorize such acquisitions to occur prior to grant approval through a waiver of retroactivity. A waiver must be in place before the transfer of land occurs. In addition, land may be transferred to a non-profit holding organization until an application has been reviewed and approved.

Ineligible Acquisitions

- Historic sites and structures. Exceptions may be made with Department approval only when it is clearly demonstrated that the acquisition is primarily for public recreation

purposes. This exclusion need not prevent the consideration of a project calling for the acquisition of real property interest contiguous to (or near) historic sites/structures which meet priority recreation needs. The acquisition must be in accordance with the [Texas Antiquities Code](#) if it is adjacent to or includes a site listed as a State Archaeological Landmark (SAL) or if it is a site eligible for listing as a SAL.

- Museums, sites for museums or sites primarily for archaeological excavation.
- Public school property. Acquisition will not be made for school property to help meet minimum acreage requirements, as established by state law or local regulations.
- Areas and facilities to be primarily used for semi-professional or professional arts or athletics.
- Areas/facilities to be used solely for game refuges or fish production.
- Areas containing luxury lodges, motels, cabins or similar elaborate facilities.
- Land primarily for agricultural purposes.
- Areas for which the primary purpose of the acquisition is for non-recreational uses (such as an area to be impounded or excavated to serve as a future public water supply).
- Lands already within the public domain which were previously dedicated, platted, managed, used, or acquired for public parks, recreation and open space use are not eligible to serve as the applicant's matching project share.
- Land which has been designated for acquisition as mitigation for other public domain activities may not be used for matching fund purposes and will not be eligible for acquisition assistance. Land acquired for mitigation of projects undertaken by the private sector are, however, eligible for acquisition under this program and may be used as matching funds if proposed as a donation in the grant application.

Means of Acquisition

Acquisition of lands / waters or interests therein may be accomplished through purchase, transfer, donation, or a combination of these methods. When the acquisition is proposed by donation, the nature of any restriction on the use of the area or condition of donation will be examined to ensure that it is compatible with the purpose of the project. Full title must rest with the applicant with no outstanding liens on the property.

Acquisition of land through dedication is not eligible for funding or to be used as match under the Land and Water Conservation Fund. Availability of state funds through the Sporting Good Sales Tax will inform the Department's ability to fund this type of project.

Acquisition of Structures

Acquisition projects may include structures and impoundments which are:

- To be used for public recreation or related support facilities; or
- A part of the recreation area to be acquired and are to be removed, demolished, or drained in the case of an impoundment.

Grant applications must identify all improvements and discuss the proposed use, disposition, or mitigation of these structures.

Acquisition of Lesser Interests

Proposed acquisitions of interests in lands/waters of less than fee simple title is acceptable where such lesser rights will ensure the desired public use. Proposals such as a permanent

park or conservation easements will be evaluated on their merit and contribution to public recreation.

Application Review:

The process of reviewing grant applications requires about five months. A technical review by Recreation Grants staff will be followed by a review by agency resource staff. If environmental concerns are identified such as potential endangered species being located on the project site, additional environmental coordination and/or a survey may be required. Recreation Grants will also coordinate the review of your project with the Texas Historical Commission (THC).

When all the information necessary to complete the application is received, the project is scored, put in priority order by score, and recommendations are presented to the Texas Parks & Wildlife Commission.

The TPW Commission makes all final decisions regarding awards of program funds. Each project applicant will be notified of the staff's recommendation shortly before the TPW Commission hearing. The public is welcome to attend and participate at the hearing.

Funded Projects:

Sponsors are allowed approximately four years from the date of Commission approval to complete all project elements.

Approved projects shall be pursued in a timely manner by the sponsor, unless delays result from extraordinary circumstances beyond the sponsor's control. Failure to meet the following time frames may be grounds for the Department to initiate cancellation of the affected project to recommend reallocation of available funds to other projects, or to deny requests for additional grant funds for new projects.

The timelines for state-funded and federal-funded projects differs.

State-Funded Project Timeline (Sporting Good Sales Tax)

ACTIVITY	TIME FRAME
Commission Approval	Begin 4-year project period
Grant Agreement Execution (Department & Sponsor)	As soon as possible after Commission approval and no later than August 31 st
Pending Documentation such as: <ul style="list-style-type: none"> • U.S. Army Corps of Engineers 404 • Environmental Resources Survey • THC Cultural Resources Survey and Clearance • TPWD Biological Consultations • Right-of-Way Abandonment • Lease/Joint-Use Agreement Execution, etc. 	Within 6 months of grant agreement date
Quarterly Status Reports (beginning with Commission approval)	On or before January 15 th , April 15 th , July 15 th & October 15 th
USPAP Appraisal Submission	As soon as possible after grant agreement date
Appraisal Approval	Within 6 months of appraisal submission
Land Acquisition	As soon as possible after appraisal approval
Construction Plan Submission	Within 6 months of land acquisition for projects involving acquisition, or Within 6 months of grant agreement date for development only projects
TDLR Registration	As soon as possible after construction plans submission and before starting construction
TCEQ Stormwater Compliance	Before starting construction
Periodic Reimbursement Billings	Every 90 days if possible
Project Completion and Grant Close-Out	Within 4 years after Commission approval

Federal-Funded Project Timeline (Land and Water Conservation Fund)

ACTIVITY	TIME FRAME
Commission Approval	Begin 4-year project period
Pre-Agreement Compliance: NHPA, NEPA, and Tribal Consultation: <ul style="list-style-type: none"> US Army 404 Permits NEPA Compliance - Environmental Assessment, Public Comment Period, FONSI NHPA Compliance - THC Cultural Resources Survey and Clearance Lease (from Federal government only) and Joint-Use Agreement Execution Right-of-Way Abandonment 	As soon as possible after Commission approval
Submission to NPS on Grants.gov (Department)	April 30 th , July 31 st , or January 1 st
Receipt of Federal Agreement (NPS & Department)	Approximately 3 months after submission to NPS
Grant Agreement Execution (Department & Sponsor)	As soon as possible after federal agreement
Pending Documentation such as: TPWD Biological Consultations State and Local Law Compliance	Within 6 months of grant agreement date
Quarterly Status Reports (beginning with Commission approval)	On or before January 15 th , April 15 th , July 15 th & October 15 th
UASFLAS "Yellowbook" Appraisal Submission	As soon as possible after grant agreement date
Appraisal Approval	Within 6 months of appraisal submission
Land Acquisition	As soon as possible after appraisal approval
Construction Plan Submission	Within 6 months of land acquisition for projects involving acquisition, or within 6 months of grant agreement date for development-only projects
TDLR Registration	As soon as possible after construction plans submission and before starting construction
TCEQ Stormwater Compliance	Before starting construction
Periodic Reimbursement Billings	Every 90 days if possible
Project Completion and Grant Close-Out	Within 3 years after Commission approval (but not after the 4th fiscal year)

Single Audit Requirement

It is the responsibility of the grantee to have a Single Audit done annually according to the Texas Single Audit Circular for state funded projects, and according to OMB Circular A-133 for federally funded projects.

A copy of this audit must be furnished to the Department when completed.

POST PROJECT REQUIREMENTS:

Retention and Use

Property acquired or developed with grant assistance shall be retained and used for public recreation. Any property acquired or developed shall not be converted to other than public recreation uses without Department approval. Such approval will be given only with the

substitution of other properties of at least equal fair market value and equivalent usefulness, quality, and location. Conversion Guidelines are available by contacting the Recreation Grants office.

Operation and Maintenance

Property acquired or developed with program assistance will be operated and maintained as follows:

- The property will be maintained as attractive and inviting to the public.
- Sanitation and sanitary facilities will be maintained in accordance with applicable health standards.
- Properties will be kept reasonably safe for public use.
- Buildings, roads, trails, and other improvements will be kept in reasonable repair throughout their estimated lifetime to prevent undue deterioration and to encourage public use. It is not necessary that assisted improvements be maintained in perpetuity. Once assisted improvements have exceeded their estimated lifetime (25 years, 40 for indoor and aquatic facilities), or they are no longer economically feasible to operate or maintain, they may be demolished as long as the area remains in use for public recreation and prior Departmental approval is received.
- The facility will be kept open for public use at reasonable hours and times of the year.
- Property which includes natural area, wetland, or open space dedication should be maintained to preserve the original characteristics of the area which were suitable for these designations. This might include restrictions on development, mowing, drainage, landscaping, intensity of use, or other considerations which could affect the habitat or species within these designated areas.

Availability to Users

Non-Discrimination: Property acquired or developed with program assistance shall be open to persons regardless of age, race, color, religion, sex, national origin, or handicap. Discrimination based on residence, including preferential reservation or membership systems, is prohibited, except to the extent that reasonable differences may be charged based on residence.

Reasonable Use Limitations

Participants may impose reasonable limits on the type and extent of use of the areas and facilities acquired or developed with program assistance when such a limitation is necessary for maintenance or preservation.

Additional on-going commitments

All property acquired and/or developed with fund assistance must remain dedicated in perpetuity and be used only for public recreation, except for leased lands which may revert to other uses upon lease expiration.

- No overhead utility lines may be installed;
- The project area(s) must be open to the public and utilized for public recreation, free from discrimination pursuant to Title VI of the Civil Rights Act of 1964;
- The project area(s) must be maintained so that it is safe, attractive, and inviting to the public;
- A permanent program acknowledgement sign or plaque must be installed and

- maintained at all project sites;
- Periodic post completion inspections by Department staff will generally be unannounced, and are intended to ensure that program compliance continues after the project is completed. The applicant may be asked periodically to participate in post completion self-inspection. Applicants who fail to comply with long-term program commitments may jeopardize future eligibility for funds for new projects and/or be subject to legal actions by the state and/or federal government to enforce program compliance.

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TPWD receives federal assistance from the U.S. Fish and Wildlife Service and other federal agencies and is subject to Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act of 1990, the Age Discrimination Act of 1975, Title IX of the Education Amendments of 1972, and state anti-discrimination laws which prohibit discrimination the basis of race, color, national origin, age, sex or disability. If you believe that you have been discriminated against in any TPWD program, activity or facility, or need more information, please contact Civil Rights Coordinator for Public Access, U.S. Fish and Wildlife Service, 4401 N. Fairfax Drive, Mail Stop: MBSP-4020, Arlington, VA 22203.



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 08

Requester: Finance Director Liz Exum

Agenda Item Request

Consider adopting Ordinance 2021-09-00936 approving the budget for fiscal year beginning October 1, 2021 and ending September 30, 2022.

Background Information

Prior to this meeting, the City of Lucas followed public notice requirements, held a public hearing on September 2, 2021 (Agenda Item 5) where the proposed budget was considered, and interested taxpayers were given the opportunity to be heard by City Council.

The proposed budget was presented at the July 15 workshop and August 19, 2021, City Council meetings. This proposed budget was prepared using the certified assessed valuation from the Collin County Appraisal District and the proposed calculated no-new-revenue tax rate of \$0.288397. The proposed budget for fiscal year 2021-2022 shows excess revenue over expenditures in the amount of \$24,659 in the General Fund.

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

Attachments/Supporting Documentation

1. Ordinance 2021-09-00936 - Budget for FY 2021-2022.

Budget/Financial Impact

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

Recommendation

Staff recommends approval of the FY 2021-2022 budget. This item requires a record vote.



City of Lucas City Council Agenda Request September 2, 2021

Item No. 08

Motion

I make a motion to adopt Ordinance 2021-09-00936 approving the budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022. (Record Vote).

Second motion to comply with state law:

“I move to ratify the property tax revenue increase reflected in the Fiscal Year 2021-2022 adopted budget.” (Record Vote).



ORDINANCE 2021-09-00936
[Adoption of Budget for FY 2021-2022]

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LUCAS, TEXAS, ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, an annual budget for the fiscal year beginning October 1, 2021, and ending September 30, 2022, has been duly created by the financial office of the City of Lucas, Texas, in accordance with Chapter 102.002 of the Local Government Code; and

WHEREAS, as required by Section 6.02 of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget of all City expenditures and revenues for the fiscal year beginning October 1, 2021 and ending September 30, 2022; and

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

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

WHEREAS, after full and final consideration, it is the opinion of the Lucas City Council that the 2021-2022 fiscal year budget as hereinafter set forth should be adopted.

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

SECTION 1. That the proposed budget of the revenue and expenditures necessary for conducting the affairs of the City of Lucas, Texas for the fiscal year beginning October 1, 2021 and ending September 30, 2022 as submitted to the City Council by the City Manager, attached hereto as Exhibit "A", be and the same is hereby adopted as the budget of the City of Lucas for the fiscal year beginning October 1, 2021 and ending September 30, 2022.

SECTION 2. That the expenditures during the fiscal year beginning October 1, 2021 and ending September 30, 2022 shall be made in accordance with the budget approved by this ordinance unless otherwise authorized by a duly enacted ordinance of the City of Lucas, Texas.

SECTION 3. That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2020-2021 are hereby ratified, and the budget approval for fiscal year 2020–2021, heretofore enacted by the City Council, be and the same is hereby amended to the extent of such transfers and amendments for all purposes.

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

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

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

SECTION 7. This Ordinance shall take effect on October 1, 2021.

DULY PASSED AND APPROVED BY THE CITY COUNSEL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, ON THIS 2ND DAY OF SEPTEMBER, 2021.

APPROVED:

Jim Olk, Mayor

APPROVED AS TO FORM:

ATTEST:

Joseph J. Gorfida, Jr., City Attorney

Stacy Henderson, City Secretary

Exhibit A



City of Lucas, Texas Annual Operating Budget for Fiscal Year 2021–2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$110,826 which is a 2.82 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 \$132,231.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2021–2022	2020–2021
Proposed property tax rate:	\$0.288397/100	\$0.299795/100
No-new-revenue tax rate:	\$0.288397/100	\$0.300790/100
No-new revenue maintenance & operations tax rate:	\$0.184558/100	\$0.184393/100
Voter-approval tax rate:	\$0.293671/100	\$0.299795/100
Debt rate:	\$0.102654/100	\$0.108949/100

Total debt obligation for City of Lucas secured by property taxes: \$1,595,226



CITY OF LUCAS

Annual Operating Budget Fiscal Year 2021-2022



City Councilmembers

Mayor Jim Olk
Mayor Pro Tem Kathleen Peele
Councilmember David Keer
Councilmember Tim Baney
Councilmember Tim Johnson
Councilmember Phil Lawrence
Councilmember Debbie Fisher

City Manager Joni Clarke
Finance Director Liz Exum

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OPERATING BUDGET

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City of Lucas Organizational Chart

Citizens of Lucas

City Council

Legal

- City Attorney
- Municipal Judge

City Manager

City Secretary

- Municipal Court

Finance

- Purchasing
- Accounting
- Budget
- Auditing
- Financial Reporting
- Utility Billing

Administration

- Human Resource
- Payroll/Benefits
- Employment Law
- Executive Admin Support
- Special Projects/Events

Development
Services & Public
Works

- Building Services
- Code Enforcement
- Facility Maintenance
- Permitting
- Public Works Operations

Fire-Rescue

- Fire Suppression
- EMS
- Prevention / Outreach
- Emergency Management

Engineering

- Water
- Streets
- Drainage
- CIP
- GIS

	2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET
REVENUE SUMMARY				
GENERAL FUND				
PROPERTY TAXES	2,579,028	2,654,263	2,775,794	2,850,032
OTHER TAXES	1,754,533	1,592,460	1,828,960	1,801,200
FINES & FORFEITURES	1,728	1,430	1,430	1,430
LICENSES & PERMITS	518,597	518,620	780,397	599,370
FIRE DEPARTMENT REVENUE	966,816	937,805	1,028,826	1,011,330
FEES & SERVICE CHARGES	88,552	43,850	36,350	72,800
MISCELLANEOUS REVENUES	1,039,239	468,296	1,478,110	564,989
GF RESERVE FUNDING (USE OF)	-	-	-	50,000
TOTAL GENERAL FUND REVENUE	6,948,493	6,216,724	7,929,867	6,951,151
WATER UTILITIES FUND				
FEES & SERVICE CHARGES	5,493,914	4,970,154	4,971,504	5,253,061
MISCELLANEOUS REVENUES	126,685	46,400	133,959	17,600
TOTAL WATER UTILITIES FUND REVENUE	5,620,599	5,016,554	5,105,463	5,270,661
DEBT SERVICE FUND				
PROPERTY TAXES/RESERVE FUNDING	1,668,985	1,570,850	1,811,858	1,595,226
TOTAL DEBT SERVICE FUND REVENUE	1,668,985	1,570,850	1,811,858	1,595,226
COMBINED REVENUE OPERATIONS	14,238,077	12,804,128	14,847,188	13,817,038
EXPENDITURES				
GENERAL FUND				
CITY COUNCIL	15,078	21,140	22,940	33,580
CITY SEC	145,345	165,137	164,118	176,685
ADMIN/FINANCE	595,085	626,744	657,736	697,841
DEVELOPMENT SERVICES	343,902	443,626	495,511	470,984
PUBLIC WORKS - ENGINEERING	909,340	991,534	1,404,601	1,203,633
PUBLIC WORKS	541,062	349,380	353,168	394,069
PARKS	156,325	213,110	213,110	213,560
FIRE	2,151,515	2,293,092	2,604,044	3,096,049
NON-DEPARTMENTAL	864,257	557,436	576,947	640,091
TOTAL GENERAL FUND EXPENDITURES	5,721,909	5,661,199	6,492,175	6,926,492
WATER UTILITIES FUND				
WATER UTILITIES	3,793,497	3,900,343	3,917,975	4,123,499
WATER - ENGINEERING	136,156	152,416	285,621	255,843
TOTAL WATER FUND EXPENDITURES	3,929,653	4,052,759	4,203,596	4,379,342
DEBT SERVICE				
WATER UTILITIES	733,819	730,246	834,693	672,735
GENERAL FUND	1,500,398	1,570,851	1,811,858	1,595,226
TOTAL DEBT SERVICE	2,234,217	2,301,097	2,646,551	2,267,961
TOTAL EXPENDITURES OPERATING	11,885,779	12,015,055	13,342,322	13,573,795
NET REVENUE LESS EXPENDITURES - OPERATING	2,352,298	789,074	1,504,865	243,243

	2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET
SUMMARY BY FUND				
GENERAL FUND				
REVENUE	6,948,493	6,216,724	7,929,867	6,951,151
EXPENDITURES	5,721,909	5,661,199	6,492,175	6,926,492
NET REVENUE LESS EXPENDITURES	1,226,584	555,525	1,437,692	24,659
WATER UTILITIES FUND				
REVENUE	5,620,599	5,016,554	5,105,463	5,270,661
EXPENDITURES	3,929,653	4,052,759	4,203,596	4,379,342
DEBT SERVICE	733,819	730,246	834,693	672,735
NET REVENUE LESS EXPENDITURES	957,127	233,549	67,173	218,584
DEBT SERVICE FUND-GENERAL				
REVENUE	1,668,985	1,570,850	1,811,858	1,595,226
EXPENDITURES	1,500,398	1,570,850	1,811,858	1,595,226
NET REVENUE LESS EXPENDITURES	168,587	-	-	-
NET REVENUE LESS EXPENDITURES - OPERATING	2,352,298	789,074	1,504,865	243,243

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
	8,693,124	1,040,870	5,941,314	4,329	85,800	903,785	16,669,222
PROPERTY TAXES	2,850,032	1,447,715					4,297,747
OTHER TAXES	1,801,200						1,801,200
FINES & FORFEITURES	1,430						1,430
LICENSES & PERMITS	599,370						599,370
FIRE DEPARTMENT REVENUE	1,011,330						1,011,330
FEES & SERVICE CHARGES	72,800						72,800
MISCELLANEOUS REVENUES	564,989		6,000	-			570,989
IMPACT FEE REVENUE (11-4500)						394,000	394,000
TRANSFER IN CAPTIAL OUTLAY RESERVE	50,000		-				50,000
TOTAL REVENUES	6,951,151	1,447,715	6,000	-		394,000	8,798,866
EXPENDITURES							
CITY COUNCIL	33,580						33,580
CITY SEC	176,685						176,685
ADMIN/FINANCE	697,841						697,841
DEVELOPMENT SERVICES	470,984						470,984
PUBLIC WORKS	394,069						394,069
PUBLIC WORKS - ENGINEERING	1,203,633						1,203,633
PARKS	213,560						213,560
FIRE	3,096,049						3,096,049
NON-DEPARTMENTAL	640,091						640,091
DEBT SERVICE PRINCIPAL		1,115,000					1,115,000
DEBT SERVICE INTEREST/BOND EXP		480,226					480,226
BROCKDALE ROAD MAINT.						-	-
CAPITAL ROADWAY PROJECTS			-			-	-
TOTAL EXPENDITURES	6,926,492	1,595,226	-	-		-	8,521,718
NET CHANGE IN FUND BALANCE	24,659	(147,511)	6,000	-		394,000	277,148
ENDING FUND BALANCE	8,717,783	893,359	5,947,314	4,329	85,800	1,297,785	16,946,370
MINUS RESTRICTIONS AND TRANSFERS							
IMPACT FEES						(1,297,785)	(1,297,785)
BROCKDALE ROAD IMPROVEMENTS				(4,329)			(4,329)
RESTRICTED FOR CAPITAL - GENERAL FUND							-
DEBT SERVICE PAYMENTS		(893,359)					(893,359)
3RD PARTY (DEVELOPER) IMPACT FEES RESTRICTED (LOGAN FORD/5 OAKS)					(85,800)		(85,800)
CAPITAL IMPROVEMENT PROJECTS			(5,947,314)				(5,947,314)
UNASSIGNED FUND BALANCE	8,717,783	-	-	-	-	-	8,717,783
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	8,717,783	-	-	-	-	-	8,717,783
AMOUNT IN DAYS OPERATING COST	453						453
AMOUNT IN MONTHS OPERATING COST	15						15
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(3,463,246)						(3,463,246)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	5,254,537						5,254,537
AMOUNT IN DAYS OPERATING COST	273						273
AMOUNT IN MONTHS OPERATING COST	9						9

FUND SUMMARIES - PROPRIETARY

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	WATER	CAPITAL IMPROVEMENTS	IMPACT /DEVELOP FEES	TOTAL PROPRIETARY
BEGINNING BALANCE RESTRICTED/UNRESTRICTED	7,012,190	1,470,352	-	8,482,542
WATER REVENUE	4,551,061			4,551,061
WASTE WATER REVENUE	54,000			54,000
TRASH REVENUE	648,000			648,000
MISCELLANEOUS REVENUES	17,600			17,600
REFUND NTMWD CAPITAL				-
DEVELOPERS FEES - SEWER	-			-
IMPACT FEES			250,000	250,000
TRANSFER IN IMPACT FEES		250,000		250,000
TRANSFER IN FUND BALANCE - WATER				-
TOTAL REVENUES	5,270,661	250,000	250,000	5,770,661
EXPENDITURES				
WATER	3,493,499			3,493,499
TRASH	576,000			576,000
WASTEWATER	54,000			54,000
DEBT SERVICE PRINCIPAL	495,000			495,000
DEBT SERVICE INTEREST/BOND EXP	177,735			177,735
WATER - ENGINEERING	255,843			255,843
TRANSFER OUT TO FUND WATER PROJECT		-		-
TRANSFER OUT TO FUND WATER PROJECT			250,000	250,000
CAPITAL PROJECTS WF				-
TOTAL EXPENDITURES	5,052,077	-	250,000	5,302,077
NET CHANGE IN BALANCE	218,584	250,000	-	468,584
ENDING BALANCE	7,230,774	1,720,352	-	8,951,126
MINUS RESTRICTED FOR:				
CAPITAL IMPROVEMENTS - PROJECTS		(1,720,352)		(1,720,352)
TRSF TO CAPITAL FROM RESERVES 3-18-21 BAIT SHOP WATERLINE	(107,875)			(107,875)
TRSF TO CAPITAL FROM RESERVES APPROVED WITH 2017 CO FUNDING	(65,411)			(65,411)
UNASSIGNED FUND BALANCE	7,057,488	-	-	7,057,488
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	7,057,488	-	-	7,057,488
AMOUNT IN DAYS OPERATING COST	558			558
AMOUNT IN MONTHS OPERATING COST	19			19
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(2,278,539)			(2,278,539)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	4,778,949	-	-	4,778,949
AMOUNT IN DAYS OPERATING COST	378			378
AMOUNT IN MONTHS OPERATING COST	13			13

2021-2022

FISCAL YEAR BUDGET

CAPITAL FUND SUMMARY

CAPITAL WATER PROJECTS:

TOTAL WF PROJECTS FY 20/21

0

PROJECT FUNDING - WATER:

TOTAL WATER PROJECT FUNDING

0

CAPITAL ROADWAY AND GF PROJECTS:

WEST LUCAS ROAD PROJECT (21-8210-491-136)

0

TOTAL GF PROJECTS FY 21/22**

0

PROJECT FUNDING - GENERAL FUND:

TOTAL GENERAL FUND PROJECT FUNDING

0

TOTAL CAPITAL PROJECTS FY 21/22**

0

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2020-2021 will be brought to Council for reallocation after the completion of the FY 2020-2021 audit to properly reflect outstanding budget balances to carry forward for FY 2021-2022.

	2019-2020 ACTUAL	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET
Impact/Development Fee Summary			
GENERAL FUND:			
Beginning Balance General Fund (Restricted)	2,071,164	2,501,330	993,914
Revenue			
Roadway Impact Fees(11-4500)	330,516	360,000	350,000
Roadway Fees Brockdale(11-4989) Improv	103,400	145,199	44,000
Contrib. Roadway Maint. Brockdale(11-4990)	-	-	-
Total Revenues	433,916	505,199	394,000
Expenditures			
Capital Projects Roadways		1,486,217	-
Brockdale Road Rehabilitation		526,398	-
Brockdale Road Maint.	3,750		-
Total Expenditures	3,750	2,012,615	-
Total General Fund Restricted Impact Fees & 3rd Party	2,501,330	993,914	1,387,914
Restricted for Developers Logan Ford/Five Oaks			
	85,800	85,800	85,800
Restricted for Brockdale Road Maint.	4,329	4,329	4,329
Restricted for Brockdale Capital Improvements	381,199	-	-
Total 3rd Party Restricted	471,328	90,129	90,129
General Fund Ending Bal Impact Fees (Restricted for Roads)	2,030,002	903,785	1,297,785
Total General Fund Restricted Impact Fees & 3rd Party	2,501,330	993,914	1,387,914
WATER FUND:			
Beginning Balance - Water Fund	(5,646,196)	(5,442,960)	(5,202,960)
Revenue			
Water Impact Fees	203,296	240,000	250,000
Development Fees -Sewer		-	
Total Revenues	203,296	240,000	250,000
Expenditures			
Capital Projects - Water	-		
Capital Projects- Sewer			-
Total Expenditures	-	-	-
Revenues less Expenditures	203,296	240,000	250,000
Water Fund ending balance to apply toward impact fees	(5,442,900)	(5,202,960)	(4,952,960)

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 **.288397** for 2021. This tax rate is the "No-New-Revenue" Rate - below is a table depicting the recent history of the City of Lucas property tax rate.

Tax Year	M&O	I&S	Total
2006	0.248146	0.126854	0.375000
2007	0.244260	0.130740	0.375000
2008	0.250509	0.123668	0.374177
2009	0.252040	0.122137	0.374177
2010	0.247231	0.126946	0.374177
2011	0.257723	0.116454	0.374177
2012	0.261218	0.112959	0.374177
2013	0.254005	0.101611	0.355616
2014	0.233068	0.087593	0.320661
2015	0.215514	0.105147	0.320661
2016	0.230371	0.087577	0.317948
2017	0.198695	0.119253	0.317948
2018	0.202346	0.100870	0.303216
2019	0.184515	0.118701	0.303216
2020	0.190846	0.108949	0.299795
2021	0.185743	0.102654	0.288397

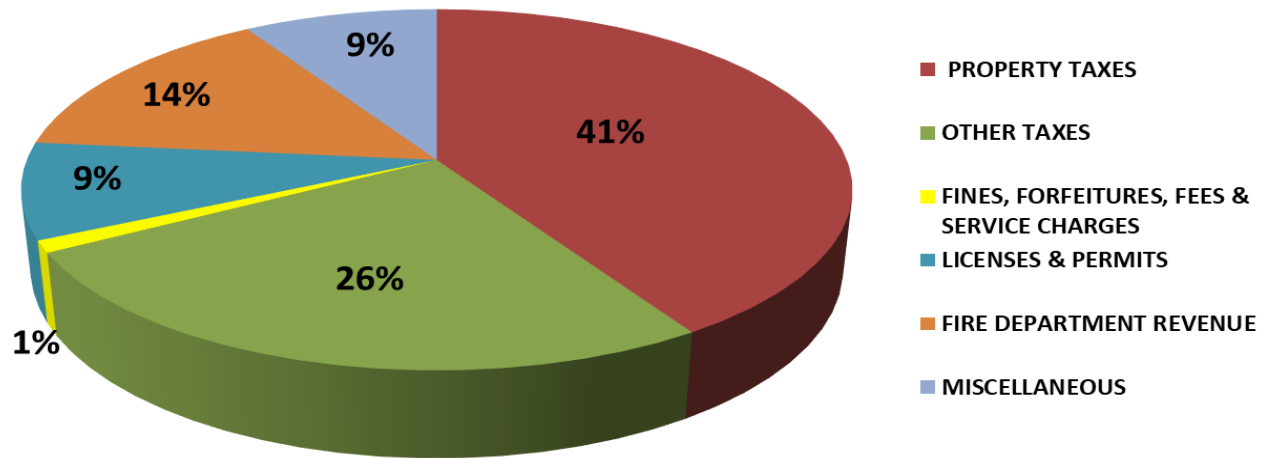
As you can see in the chart below, the property tax rate for the City of Lucas is very favorable in comparison to other cities within the area.

Fiscal Year 2020 Tax Rates

City	M&O	I&S	Total
Sachse	0.525793	0.194207	0.720000
Farmersville	0.479241	0.232803	0.712044
Wylie	0.512180	0.159799	0.671979
Princeton	0.399118	0.252097	0.651215
Celina	0.453125	0.191875	0.645000
Melissa	0.456352	0.152886	0.609238
Anna	0.467053	0.115947	0.583000
Prosper	0.367500	0.152500	0.520000
Murphy	0.309856	0.185144	0.495000
Allen	0.390517	0.094483	0.485000
Parker	0.329560	0.036424	0.365984
Fairview	0.240342	0.106814	0.347156
Lucas	0.190846	0.108949	0.299795

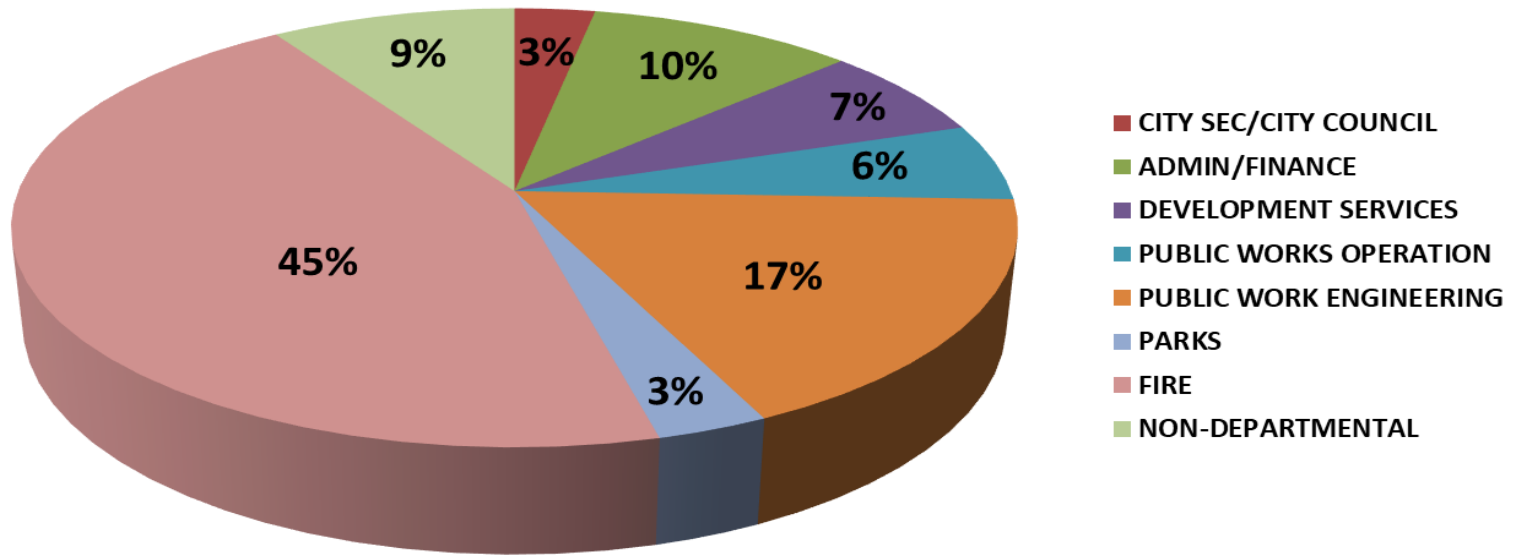
General Fund Revenue FY 21/22

Total \$ 6,951,151



General Fund Expenditures by Department FY 21/22

Total \$ 6,926,492



11 -GENERAL FUND

		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
REVENUE						
4011	PROPERTY TAXES	2,566,527	2,644,263	2,760,572	2,835,032	FY 20-21 Revenue Adjustment
4012	PROPERTY TAXES-DEL.	792	-	3,978	5,000	FY 20-21 Revenue Adjustment
4015	PROPERTY TAXES-P&I	11,709	10,000	11,244	10,000	FY 20-21 Revenue Adjustment
TOTAL PROPERTY TAXES		2,579,028	2,654,263	2,775,794	2,850,032	

OTHER TAXES

4101	SALES TAX	904,510	780,000	960,000	960,000	
4101-100	SALES TAX STREETS	453,613	417,000	480,000	450,000	
4102	FRANCHISE-ELECTRICAL	324,545	330,000	320,757	330,000	FY 20-21 Revenue Adjustment
4103	FRANCHISE-TELEPHONE	4,493	4,260	420		FY 20-21 Revenue Adjustment
4104	FRANCHISE-CABLE	35,039	28,000	28,000	28,000	
4105	FRANCHISE-GAS	29,081	30,000	36,583	30,000	FY 20-21 Revenue Adjustment
4106	FRANCHISE-CABLE PEG	3,252	3,200	3,200	3,200	
TOTAL OTHER TAXES		1,754,533	1,592,460	1,828,960	1,801,200	

FINES & FORFEITURES

4202	COURT TECHNOLOGY FUND	16	20	20	20	
4203	COURT SECURITY FUND	12	15	15	15	
4204	COURT COST-CITY	20	20	20	20	
4205	FINES	1,472	1,160	1,160	1,160	
4206	COURT COST-STATE	160	160	160	160	
4208	STATE JURY FEE	16	20	20	20	
4212	JUDICIAL FEES-STATE	22	25	25	25	
4213	JUDICIAL FEES-CITY	2	2	2	2	
4218	INDIGENT DEFENSE FEE	8	8	8	8	
TOTAL FINES & FORFEITURES		1,728	1,430	1,430	1,430	

LICENSES & PERMITS

4301	GEN CONTRACTOR REG.	15,485	20,000	20,000	20,000	
4361	ZONING REQUEST	450	1,200	1,200	1,200	
4362	SPECIFIC USE PERMITS	450	1,350	1,350	1,350	
4363	VARIANCE REQUEST	450	450	450	900	
4365	BLDG PERMITS-RESIDENTIAL	291,696	320,000	524,601	380,000	FY 20-21 Revenue Adjustment
4367	BLDG PERMITS-ACC.	23,246	20,000	20,000	20,000	
4368	BLDG PERMITS-REMODEL	7,109	7,200	7,200	7,500	
4369	BLDG PERMITS-COMM.	25,658	20,000	33,576	20,000	FY 20-21 Revenue Adjustment
4371	ELECTRICAL PERMITS	3,090	2,200	2,200	2,200	
4372	PLUMBING PERMITS	5,390	4,000	4,000	5,000	
4373	HEATING & A/C PERMITS	3,000	1,200	1,200	1,200	
4374	FENCE PERMITS	5,563	6,000	6,000	6,000	
4375	SWIMMING POOL PERMITS	29,050	22,000	22,000	25,000	
4376	WEIGHT LIMIT PERMITS	65,399	40,000	82,100	60,000	FY 20-21 Revenue Adjustment
4377	ROOF PERMITS	2,595	1,000	1,000		
4378	SPRINKLER SYST PERMITS	4,575	6,500	6,500	1,000	
4379	DRIVEWAY PERMIT	1,690	1,000	1,000	1,000	
4380	SIGN PERMIT	1,345	2,000	2,000	2,000	
4382	STORM WATER MGMT PERMIT	4,175	4,900	6,400	6,500	
4384	SOLICITATION PERMIT	30	120	120	120	
4390	PLANNED DEVELOPMENT	1,600				
4395	HEALTH SERVICE PERMITS	3,710	6,300	6,300	7,200	
4398	MISC LICENSES & PERMITS	920	1,200	1,200	1,200	
4611	FIRE SPRINKLER PERMIT	21,921	30,000	30,000	30,000	
TOTAL LICENSES & PERMITS		518,597	518,620	780,397	599,370	

FIRE DEPARTMENT REVENUE

4612	COUNTY FIRE DISTRICT	8,709	-	3,687	-	FY 20-21 Revenue Adjustment
4613	SEIS LAGOS INTERLOCAL	406,144	442,705	442,955	453,230	Calculation adjusted for 7-22-21 Collin County Tax Roll Certification
4614	AMBULANCE SERVICES	96,772	70,000	100,000	100,000	
4615	LISD EMS SERVICE	7,118	8,100	2,184	8,100	FY 20-21 Revenue Adjustment

11 -GENERAL FUND

		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
REVENUE						
4999	FIRE DISTRICT TRANSFER IN	448,073	417,000	480,000	450,000	
TOTAL FIRE DEPARTMENT REVENUE		966,816	937,805	1,028,826	1,011,330	
<u>FEES & SERVICE CHARGES</u>						
4424	PLAT & REPLAT FEES	2,969	15,000	7,500	8,500	
4425	RE-INSPECTION FEES	3,650	3,400	3,400	4,000	
4426	FEES-BUILDING PROJECTS	2,050	7,200	7,200	7,300	
4427	PUBLIC IMPRV/3% INSPEC	79,883	18,000	18,000	53,000	
4497	PUBLIC INFO. REQUESTS			-		
4498	MISC. FEES & CHARGES	-	250	250		
TOTAL FEES & SERVICE CHARGES		88,552	43,850	36,350	72,800	
<u>MISCELLANEOUS REVENUE</u>						
4911	INTEREST INCOME	86,703	50,000	16,300	18,000	
4914	INSURANCE CLAIM REIMB	5,644	-	-		
4915	CHILD SAFETY INCOME	7,212	6,900	6,900	6,900	
4916	CREDIT CARD REVENUE	28,344	16,000	30,000	30,000	Increase in cc payments
4918	PERMIT FEE BEER & WINE	320		-		
4931	RENTAL INCOME	92,620	85,800	85,800	85,800	
4980	PARK DEDICATION FEES	121,000	30,000	-	134,000	FY 20-21 Revenue Adjustment
4981	FACILITY RENTAL	375		425		
4984	CARES ACT FUNDING	361,668				
4985	GRANT REVENUES	29,700	12,500	12,500	12,500	FD Training Grants
4986	DONATIONS	-		-		
4987	AMERICAN RESCUE PLAN ACT (CLFRF)			1,059,657		FY 20-21 Tranche One Funding
4990	BROCKDALE RD MAINT	-	-	-		
4991	STREET ASSESSMENTS	-		-		
4992	SALE OF ASSETS	-				
4995	REIMBURSEMENTS	-		-		
4997	MISCELLANEOUS	10,900				
4998	PILOT TRANSFER IN	294,753	267,096	266,528	277,789	
TOTAL MISCELLANEOUS REVENUE		1,039,239	468,296	1,478,110	564,989	
4996	GF CAPITAL OUTLAY RESERVE (USE OF)	-		-	50,000	
TOTAL REVENUES		6,948,493	6,216,724	7,929,867	6,951,151	

11 -GENERAL FUND CITY COUNCIL DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6100-112	WORKERS' COMPENSATION	60	70	70	70	
6100-127	MEDICARE	139	220	220	220	
6100-127	UNEMPLOYMENT	-				
6100-468	CITY COUNCIL FEES	9,000	9,000	9,000	9,000	
TOTAL PERSONNEL SERVICES		9,199	9,290	9,290	9,290	
<u>MATERIALS & SUPPLIES</u>						
6100-201	OFFICE SUPPLIES	-	-		1,000	Ribbon cutting ceremonies
6100-204	FOOD/BEVERAGE	231	1,500	1,500	1,500	Budget workshop/receptions
6100-205	LOGO/UNIFORM	-				
6100-210	COMPUTER SUPPLIES	18	350	350	350	
6100-222	AUDIO/VISUAL	1,199	1,000	4,405	1,000	Maintenance
TOTAL MATERIALS & SUPPLIES		1,448	2,850	6,255	3,850	
<u>PURCHASED SERVICES:</u>						
6100-307	TRAINING & TRAVEL	1,036	3,500	95	3,500	
6100-309	PROFESSIONAL SERVICES	-	-	-		
TOTAL PURCHASED SERVICES		1,036	3,500	95	3,500	
<u>GENERAL & ADMINISTRATIVE SERVICES</u>						
6100-441	APPRECIATION/AWARDS	3,002	5,000	6,800	5,000	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		3,002	5,000	6,800	5,000	
<u>NON-CAPITAL EXPENSE</u>						
6100-451	SOFTWARE, BOOKS, & CDS	393	500	500	11,940	See Comprehensive IT Schedule
6100-452	HARDWARE & TELECOM		-			
6100-411	FURNITURE & EQUIPMENT		-			
TOTAL NON-CAPITAL EXPENSE		393	500	500	11,940	
TOTAL CITY COUNCIL		15,078	21,140	22,940	33,580	

11 -GENERAL FUND CITY SECRETARY DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6110-101	SALARIES - EXEMPT	80,219	80,315	80,994	81,921	
6110-103	SALARIES - TEMPORARY	-	-	-		
6110-105	SALARIES - COLA				1,868	2 % COLA
6110-112	WORKERS' COMPENSATION	260	275	275	275	
6110-113	LONGEVITY PAY	228	280	280	328	
6110-122	TMRS	10,293	10,318	10,410	10,358	Rate decrease from 12.79% to 12.57%
6110-123	GROUP INSURANCE	9,988	10,320	10,210	10,716	Rate increase 2 %
6110-127	MEDICARE	1,171	1,169	1,179	1,190	
6110-129	LT DISABILITY	307	241	241	250	
6110-133	TELEPHONE ALLOWANCE	480	480	590	600	
TOTAL PERSONNEL SERVICES		102,946	103,398	104,179	107,506	
MATERIALS & SUPPLIES						
6110-201	OFFICE SUPPLIES	1,091	1,100	1,100	1,100	
6110-204	FOOD/BEVERAGE	-	100	100	100	
6110-210	COMPUTER SUPPLIES	50	50	50	50	
6110-238	PRINTING & COPYING	11,530	12,800	12,800	22,800	Newsletter/incl \$10K Community Outreach
6110-239	RECORDS MANAGEMENT	3,794	4,500	4,500	4,500	See Detail Listing
TOTAL MATERIALS & SUPPLIES		16,465	18,550	18,550	28,550	
PURCHASED SERVICES						
6110-305	SOFTWARE SUPPORT & MAINT.	10,232	7,194	7,194	9,594	See Detail Listing
6110-306	ADVERTISING/PUBLIC NOTICES	4,318	14,300	14,300	14,300	
6110-307	TRAINING & TRAVEL	1,697	1,710	1,710	1,750	See Travel & Training Plan
6110-309	PROFESSIONAL SERVICES	4,500	5,500	5,500	5,500	Qtrly Codification - Franklin
6110-349	FILING FEES	399	2,200	2,200	2,200	
TOTAL PURCHASED SERVICES		21,146	30,904	30,904	33,344	
GENERAL & ADMINISTRATIVE SERVICES						
6110-443	DUES/LICENSES	375	185	185	185	See Detail Listing
6110-445	ELECTIONS	876	11,000	9,200	6,000	See Detail Listing
6110-451	SOFTWARE, BOOKS & CD'S	632	1,100	1,100	1,100	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		1,883	12,285	10,485	7,285	
NON-CAPITAL EXPENSE						
6110-411	FURNITURE & FIXTURES					
6110-452	HARDWARE TELECOM	2,905				
TOTAL NON-CAPITAL EXPENSE		2,905	-	-	-	
TOTAL CITY SECRETARY		145,345	165,137	164,118	176,685	

11 -GENERAL FUND ADMINISTRATION & FINANCE DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6200-101	SALARIES - EXEMPT	259,845	260,858	269,277	278,250	City Manager & Finance Director Split 50/50 with Water Fund
6200-102	SALARIES - NON-EXEMPT	87,886	88,020	90,550	93,963	
6200-105	SALARIES - COLA				6,664	2 % COLA
6200-111	OVERTIME	63	1,900	1,900	1,900	
6200-112	WORKERS' COMP	1,123	1,125	1,125	1,125	
6200-113	LONGEVITY PAY	1,480	1,500	1,540	1,964	
6200-122	TMRS	44,939	46,000	47,784	47,600	Rate decrease from 12.79% to 12.57%
6200-123	GROUP INSURANCE	50,551	52,800	52,800	53,630	Rate increase 2 %
6200-127	MEDICARE	5,106	5,100	5,259	5,450	
6200-129	LT DISABILITY	1,217	915	875	1,000	
6200-133	TELEPHONE ALLOWANCE	1,380	1,380	2,040	2,100	
6200-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		455,990	461,998	475,550	496,046	
MATERIALS & SUPPLIES						
6200-201	OFFICE SUPPLIES	4,227	6,000	6,000	6,000	
6200-202	POSTAGE	839	1,700	1,700	1,700	Split between water and general funds
6200-203	SUBSCRIPTIONS	219	450	450	-	
6200-204	FOOD/BEVERAGE	1,858	2,200	2,200	2,200	
6200-205	LOGO/UNIFORM ALLOWANCE	343	800	800	800	\$100 per person
6200-210	COMPUTER SUPPLIES	-	350	350	350	
TOTAL MATERIALS & SUPPLIES		7,486	11,500	11,500	11,050	
PURCHASED SERVICES:						
6200-302	AUDITING & ACCOUNTING	10,160	12,500	12,500	13,000	Split 50/50 with Water Fund
6200-305	SOFTWARE SUPPORT/MAINT	14,756	18,200	18,200	19,110	Incode Maintenance
6200-307	TRAINING & TRAVEL	8,724	9,960	9,960	10,795	See Travel & Training Plan
6200-309	PROFESSIONAL SERVICES	7,399	3,000	3,000	3,000	\$3K Debt Disclosure SAMCO
6200-313	MAINTENANCE AGREEMENTS	5,223	5,496	5,496	6,160	Konica Copier(Split 50/50 water fund)
6200-318	TAX COLLECTION	2,364	3,000	3,000	3,000	Increase in properties for tax collecting
6200-319	CENTRAL APPRAISAL FEE	29,473	36,000	34,800	36,000	Increase in properties appraised
6200-321	STATE COMPTROLLER (COURT FEES)	196	300	300	300	
6200-322	CONTRACTS	3,600	7,600	7,600	7,600	\$3.6K Retainer/\$3K Judge/\$1K Hrly
6200-323	CELL PHONE	1,238	1,300	640	600	
6200-324	INMATE BOARDING	-	750	750	750	
6200-325	LIABILITY INSURANCE	27,664	30,000	30,000	33,000	Increase in rates
TOTAL PURCHASED SERVICES		110,797	128,106	126,246	133,315	
GENERAL & ADMINISTRATIVE SERVICES						
6200-441	APPRECIATION/AWARDS	4,415	4,400	4,400	4,400	See Detail Listing
6200-442	TML MEMBERSHIP DUES	1,863	2,000	2,000	2,200	TML annual dues
6200-443	DUES/LICENSES	3,580	4,540	4,540	4,530	See Detail Listing
6200-444	EMPLOYMENT SCREENING	1,206	2,200	4,700	2,500	CareNow Physicals/Drug Screening
6200-445	CHILD SAFETY EXPENSE	-	-	-	-	
6200-497	CREDIT CARD FEES	9,748	12,000	28,800	28,800	Increase in activity
TOTAL GENERAL & ADMIN SERVICES		20,812	25,140	44,440	42,430	
CAPITAL OUTLAY						
8200-451	SOFTWARE				15,000	HR Software
TOTAL CAPITAL OUTLAY		-	-	-	15,000	
TOTAL ADMINISTRATION		595,085	626,744	657,736	697,841	

11 -GENERAL FUND PUBLIC WORKS - ENGINEERING DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6209-101	SALARIES - EXEMPT	87,579	87,816	85,561	84,770	City Engineer & Mgmt Analyst positions Split 50/50 with Water Fund
6209-103	SALARIES - TEMPORARY	10,016	14,820	18,320	15,600	20 hrs per wk @\$15 per hour
6209-105	SALARIES - COLA				2,289	2 % COLA
6209-112	WORKERS' COMPENSATION	280	290	290	315	
6209-113	LONGEVITY	234	290	290	48	
6209-122	TMRS	11,169	11,400	11,569	12,750	Rate decrease from 12.79% to 12.57%
6209-123	GROUP INSURANCE	10,004	10,320	10,320	10,716	Rate increase 2%
6209-127	MEDICARE	1,342	1,490	1,508	1,475	
6209-129	LT DISABILITY	335	265	265	265	
6209-133	TELEPHONE ALLOWANCE			300	600	
TOTAL PERSONNEL SERVICES		120,959	126,691	128,423	128,828	
<u>MATERIALS & SUPPLIES</u>						
6209-201	OFFICE SUPPLIES	279	250	250	250	
6209-204	FOOD/BEVERAGE	-	1,000	1,000		
6209-208	MINOR APPARATUS	-	500	500	500	
6209-209	PROTECTIVE CLOTHING/UNIFORMS	826	1,070	1,070	1,920	See Detail Listing
6209-210	COMPUTER SUPPLIES	43	500	500	500	
TOTAL MATERIALS & SUPPLIES		1,148	3,320	3,320	3,170	
<u>MAINTENANCE & REPAIR</u>						
6209-232	VEHICLE MAINTENANCE	1,988	4,950	4,950	1,000	See Detail Listing/Annual maintenance
TOTAL MAINTENANCE & REPAIR		1,988	4,950	4,950	1,000	
<u>PURCHASED SERVICES</u>						
6209-307	TRAVEL/TRAINING	881	1,538	1,538	2,350	See Travel & Training Plan
6209-313	MAINTENANCE AGREEMENTS		1,500	1,500	1,500	Maint. for Plotter/Scanner
6209-309	PROFESSIONAL SERVICES	116,509	82,500	248,835	195,000	See Detail Listing - incl phase 3 of mapping project (split 50/50 with Water Fund) FY 20/21 \$12.3 K BCC Winningkoff Bridge Evaluation and recommendation repairs FY 20/21 \$22.7 K BCC Project Mgmt
6209-323	CELL PHONE	1,143	1,200	1,200	1,200	
6209-333	UTILITIES - WATER	2,527		-		
6209-334	STREET LIGHTING	1,485	5,000	5,000	5,000	
TOTAL PURCHASED SERVICES		122,545	91,738	258,073	205,050	
<u>GENERAL & ADMINISTRATIVE SERVICES</u>						
6209-443	DUES/LICENSES	339	325	325	575	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		339	325	325	575	
<u>NON-CAPITAL EXPENSE</u>						
6209-411	FURNITURE & FIXTURES	-	500	500	500	
6209-416	IMPLEMENTS & APPARATUS	-	500	500	500	
6209-451	SOFTWARE	3,371	3,510	3,510	3,510	See Comprehensive IT Schedule
6209-452	HARDWARE	-			500	
TOTAL NON-CAPITAL EXPENSE		3,371	4,510	4,510	5,010	
<u>CAPITAL OUTLAY</u>						
8209-301	IMPROVEMENTS ROADS	639,195	750,000	650,000	650,000	Includes \$650K Streets (pavement)
8209-302	CULVERT MAINTENANCE			215,000	100,000	\$80K Stinson/\$35K Winningkoff
8209-303	DRAINAGE			90,000	100,000	\$90K Lemontree
8209-420	EQUIPMENT	-	-	-		
8209-421	VEHICLES	-	-	40,000		
8209-433	SIGNS & MARKINGS	19,795	10,000	10,000	10,000	Regulatory Signage
8209-452	HARDWARE & TELECOM	-	-	-		
TOTAL CAPITAL OUTLAY		658,990	760,000	1,005,000	860,000	
TOTAL PUBLIC WORKS - ENGINEERING		909,340	991,534	1,404,601	1,203,633	

11 - GENERAL FUND PUBLIC WORKS - OPERATIONS DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6210-102	SALARIES - NON-EXEMPT	89,961	112,486	115,780	118,206	
6210-104	SALARIES - NON-EXEMPT PT	19,163	18,720	18,720	18,720	
6210-105	SALARIES - COLA				3,122	2 % COLA
6210-111	OVERTIME		4,500	4,500	4,500	
6210-112	WORKERS' COMPENSATION	3,068	5,175	5,175	5,175	
6210-113	LONGEVITY	660	815	815	920	
6210-122	TMRS	14,173	17,900	18,346	17,900	Rate decrease from 12.79% to 12.57%
6210-123	GROUP INSURANCE	23,060	30,660	30,660	32,148	Rate increase 2%
6210-127	MEDICARE	1,592	2,012	2,060	2,631	
6210-129	LT DISABILITY	331	337	337	337	
TOTAL PERSONNEL SERVICES		152,008	192,605	196,393	203,659	
MATERIALS & SUPPLIES						
6210-201	OFFICE SUPPLIES	244	550	550	550	
6210-204	FOOD/BEVERAGE	724	800	800	800	
6210-206	FUEL & LUBRICANTS	5,078	11,000	11,000	11,000	
6210-208	MINOR APPARATUS	256	5,000	5,000	5,000	
6210-209	PROTECTIVE CLOTHING/UNIFORMS	7,032	9,560	9,560	9,560	See Detail Listing
6210-210	COMPUTER SUPPLIES	119	250	250	250	
6210-211	MEDICAL SUPPLIES	-	250	250	250	
6210-214	CLEANING SUPPLIES	99	1,000	1,000	1,500	
6210-223	SAND/DIRT	600	1,500	1,500	1,500	
6210-224	ASPHALT/BASE/CONC/CULVERT	23,797	32,000	32,000	32,000	Street Maintenance Program
TOTAL MATERIALS & SUPPLIES		37,949	61,910	61,910	62,410	
MAINTENANCE & REPAIR						
6210-231	FACILITY MAINTENANCE	11,873	7,500	7,500	7,500	See Detail Listing
6210-232	VEHICLE MAINTENANCE	10,631	4,200	4,200	5,750	See Detail Listing
6210-233	EQUIPMENT MAINTENANCE	8,905	9,450	9,450	9,450	See Detail Listing
6210-234	WASTE DISPOSAL	2,286	4,000	4,000	4,000	
6210-298	MAINTENANCE & PARTS - MISC	2,676	3,000	3,000	3,000	
TOTAL MAINTENANCE & REPAIR		36,371	28,150	28,150	29,700	
PURCHASED SERVICES						
6210-307	TRAVEL/TRAINING	340	1,015	1,015	5,500	See Travel & Training Plan
6210-309	PROFESSIONAL SERVICES	2,000	5,000	5,000	5,000	Surveying Easements
6210-323	CELL PHONE	1,507	3,500	3,500	3,500	
6210-331	UTILITIES, ELECTRIC	4,485	6,000	6,000	6,000	
6210-346	EQUIPMENT RENTAL	825	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		9,157	19,515	19,515	24,000	
GENERAL & ADMINISTRATIVE SERVICES						
6210-443	DUES/LICENSES	325	200	200	200	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		325	200	200	200	
NON-CAPITAL EXPENSE						
6210-411	FURNITURE & FIXTURES	-	-	-	-	
6210-416	IMPLEMENTS & APPARATUS	-	-	-	-	
6210-420	EQUIPMENT				4,100	SignPost Driver-See Detail Listing
6210-433	SIGNS & MARKINGS	7,711	12,000	12,000	12,000	
TOTAL NON-CAPITAL EXPENSE		7,711	12,000	12,000	16,100	
CAPITAL OUTLAY						
8210-420	EQUIPMENT	188,931	35,000	35,000	13,000	Scag Zero Turn Mower-See Detail Listing
8210-421	VEHICLES	108,610			45,000	2021 Ford F-250 replacement for 2011 Truck with over 98,000 miles
TOTAL CAPITAL OUTLAY		297,541	35,000	35,000	58,000	
TOTAL PUBLIC WORKS		541,062	349,380	353,168	394,069	

11 -GENERAL FUND PARKS DEPARTMENT DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6211-103	SALARIES - NON-EXMPT TEMP	19,420	20,160	20,160	20,160	3 seasonal positions
6211-112	WORKERS COMP	600	600	600	600	
6211-127	MEDICARE	282	300	300	300	
TOTAL PERSONNEL SERVICES		20,302	21,060	21,060	21,060	
<u>MAINTENANCE & REPAIR</u>						
6211-231	FACILITIES MAINTENANCE		4,500	4,500	4,500	
6211-233	EQUIPMENT MAINTENANCE	5,864	4,500	4,500	4,500	Small Landscaping Equipment
TOTAL MAINTENANCE & REPAIR		5,864	9,000	9,000	9,000	
<u>PURCHASED SERVICES</u>						
6211-322	CONTRACTS	53,095	57,500	57,500	74,500	See Detail Listing - includes \$13K cleaning for park restrooms (3 locations twice per week)
6211-331	UTILITIES, ELECTRIC	1,651	2,000	2,000	2,000	
6211-333	UTILITIES, WATER	13,286	10,000	10,000	10,000	
TOTAL PURCHASED SERVICES		68,032	69,500	69,500	86,500	
<u>SPECIAL EVENTS</u>						
6211-444	FOUNDERS DAY	28	30,000	30,000	30,000	
6211-445	SERVICE TREE PROGRAM	2,663	4,000	4,000	7,000	Increase costs for Trees
6211-446	KEEP LUCAS BEAUTIFUL	595	4,550	4,550	5,000	See Detail Listing
6211-447	COUNTRY CHRISTMAS	10,325	10,000	10,000	10,000	
6211-448	PARK EVENTS	7,250	15,000	15,000	15,000	See Detail Listing
TOTAL SPECIAL EVENTS		20,861	63,550	63,550	67,000	
<u>NON-CAPITAL OUTLAY</u>						
6211-417	PARK IMPROVEMENTS	16,424	50,000	50,000	30,000	Parks Drainage & Beautification
6211-418	PARK IMPROVEMENTS- USACE	-			-	
TOTAL NON- CAPITAL OUTLAY		16,424	50,000	50,000	30,000	
<u>CAPITAL OUTLAY</u>						
8211-417	PARK IMPROVEMENTS	24,842				
TOTAL CAPITAL OUTLAY		24,842	-	-	-	
TOTAL PARKS		156,325	213,110	213,110	213,560	

11 -GENERAL FUND DEVELOPMENT SERVICES DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6212-101	SALARIES - EXEMPT	49,106	49,173	52,372	56,727	Development Services Director split 50/50 with Water Fund
6212-102	SALARIES - NON-EXEMPT	177,978	221,000	222,829	224,420	
6212-105	SALARIES - COLA				6,411	2 % COLA
6212-111	OVERTIME	7,178	11,200	11,200	11,200	
6212-112	WORKERS' COMPENSATION	1,205	2,200	2,200	2,200	
6212-113	LONGEVITY PAY	1,418	1,420	1,454	1,682	
6212-122	TMRS	30,879	36,500	37,181	37,000	Rate decrease from 12.79% to 12.57%
6212-123	GROUP INSURANCE	35,510	46,440	46,406	48,222	Rate increase 2%
6212-127	MEDICARE	3,366	4,101	4,174	4,300	
6212-129	LT DISABILITY	812	810	810	850	
6212-131	UNEMPLOYMENT					
TOTAL PERSONNEL SERVICES		307,452	372,844	378,626	393,012	
MATERIALS & SUPPLIES						
6212-201	OFFICE SUPPLIES	2,004	5,500	5,500	5,500	
6212-203	SUBSCRIPTIONS	-	350	350	350	
6212-204	FOOD/BEVERAGE	-	500	500	600	
6212-205	LOGO/UNIFORM ALLOWANCE	2,162	2,400	2,400	2,600	
6212-206	FUEL & LUBRICANTS	5,136	5,200	5,200	5,500	
6212-210	COMPUTER SUPPLIES	-	250	250	250	
TOTAL MATERIALS & SUPPLIES		9,302	14,200	14,200	14,800	
MAINTENANCE & REPAIR						
6212-232	VEHICLE MAINTENANCE	2,926	9,100	9,100	6,300	See Detail Listing
TOTAL MAINTENANCE & REPAIR		2,926	9,100	9,100	6,300	
PURCHASED SERVICES:						
6212-305	SOFTWARE SUPPORT/MAINT.	1,797	12,574	12,574	12,674	See Comprehensive IT Schedule Energov \$10,579/Incode \$2,095
6212-307	TRAINING & TRAVEL	2,569	5,959	5,959	13,109	See Travel & Training Plan
6212-309	PROFESSIONAL SERVICES	3,350	12,600	12,600	14,600	See Detail Listing
6212-313	MAINTENANCE AGREEMENTS	-	100	100	100	
6212-323	CELL PHONE	2,683	3,200	3,200	3,200	
TOTAL PURCHASED SERVICES		10,399	34,433	34,433	43,683	
GENERAL & ADMINISTRATIVE SERVICES						
6212-443	DUES/LICENSES	468	2,949	2,949	3,089	See Detail Listing
6212-450	COMPUTER HARDWARE	127	-	5,150		
6212-451	SOFTWARE, BOOKS & CD'S	1,500	1,600	1,600	1,600	See Comprehensive IT Schedule
6212-452	STORM WATER MGMT EXPENSE	1,281	8,500	8,500	8,500	Includes \$6K supplies/eqp for two cleanup events/\$2.5K Education exp
TOTAL GENERAL & ADMINISTRATION SERVICES		3,376	13,049	18,199	13,189	
CAPITAL OUTLAY						
8212-420	EQUIPMENT					
8212-451	COMPUTER SOFTWARE	10,447		40,953		
8212-452	COMPUTERS					
8212-421	VEHICLES	-				
TOTAL CAPITAL OUTLAY		10,447	-	40,953	-	
TOTAL DEVELOPMENT SERVICES		343,902	443,626	495,511	470,984	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6300-101	SALARIES - EXEMPT	260,396	260,713	281,302	309,364	
6300-102	SALARIES - NON EXEMPT FF/EMS	747,579	772,604	821,637	1,060,266	Includes 3 new FF/Paramedic positions
6300-103	SAL - NON EXEMPT TEMP	-	9,620	9,620	3,600	See Detail Listing
6300-105	SALARIES - COLA				31,550	2 % COLA
6300-106	CERTIFICATION FEES	6,120	12,000	12,000	15,120	See Detail Listing
6300-110	SAL - MARKET/RETENTION			26,607	63,153	2 % Market/Retention
6300-111	SALARIES - OVERTIME	119,389	124,971	188,258	194,300	See Detail Listing
6300-112	WORKERS' COMPENSATION	44,650	49,500	49,500	49,500	
6300-113	LONGEVITY PAY	2,784	2,500	3,380	4,104	
6300-122	TMRS	139,563	153,000	162,434	199,900	Includes 3 new FF/Paramedic positions Rate decrease from 12.79% to 12.57%
6300-123	GROUP INSURANCE	151,377	165,120	164,240	203,604	Includes 3 new FF/Paramedic positions Rate increase 2%
6300-127	MEDICARE	17,291	17,310	18,317	22,950	
6300-128	OTHER RETIREMENT	16,080	85,500	85,500	20,000	LOSAP
6300-129	LT DISABILITY	3,775	3,100	3,100	4,170	
6300-133	TELEPHONE ALLOWANCE	600	600	600	600	
TOTAL PERSONNEL SERVICES		1,509,604	1,656,538	1,826,495	2,182,181	
MATERIALS & SUPPLIES						
6300-201	OFFICE SUPPLIES	1,714	2,100	2,100	2,100	
6300-202	POSTAGE	363	375	375	375	
6300-203	SUBSCRIPTIONS	-	55	55		
6300-204	FOOD/BEVERAGE	5,338	6,050	6,050	5,550	See Detail Listing
6300-205	LOGO/UNIFORM ALLOWANCE	22,218	18,850	18,850	20,550	See Detail Listing
6300-206	FUEL & LUBRICANTS	14,374	18,600	18,600	18,600	See Detail Listing
6300-207	FUEL - PROPANE/(natural gas)	1,064	1,700	1,700	1,700	
6300-208	MINOR APPARATUS	7,684	8,175	8,175	9,315	See Detail Listing
6300-209	PROTECTIVE CLOTHING	27,773	23,020	15,520	35,640	See Detail Listing
6300-210	COMPUTER SUPPLIES	1,044	1,200	1,200	1,720	See Detail Listing
6300-211	MEDICAL & SURGICAL SUPPL	25,555	29,313	29,313	32,200	See Detail Listing
6300-214	SUPPLIES - FD	3,944	4,220	4,220	8,055	See Detail Listing
6300-215	DISPOSABLE MATERIALS	4,672	6,650	6,650	5,850	See Detail Listing
6300-227	PREVENTION ACTIVITIES	2,989	5,650	5,650	5,650	See Detail Listing
TOTAL MATERIALS & SUPPLIES		118,732	125,958	118,458	147,305	
MAINTENANCE & REPAIR						
6300-231	FACILITY MAINTENANCE	13,394	13,900	23,900	22,100	See Detail Listing
6300-232	VEHICLE MAINTENANCE	35,352	27,369	27,369	37,229	See Detail Listing
6300-233	EQUIPMENT MAINT	10,975	12,600	12,600	12,900	See Detail Listing
TOTAL MAINTENANCE & REPAIR		59,721	53,869	63,869	72,229	
PURCHASED SERVICES						
6300-302	FIRE DEPT RUN REIMBURS.	60,585	72,300	72,300	78,000	See Detail Listing
6300-302.1	LISD GAME COVERAGE	3,185	6,210	6,210	6,210	See Detail Listing
6300-303	TELEPHONE	4,632	3,700	3,700	5,160	
6300-304	INTERNET	5,225	6,600	6,600	6,600	
6300-307	TRAINING & TRAVEL	20,648	28,778	25,478	46,514	See Detail Listing
6300-309	PROFESSIONAL SERVICES	103,934	120,562	106,062	143,731	See Detail Listing and Comprehensive IT Schedule -\$14,323
6300-310	SCBA	24,813	26,590	34,090	36,350	See Detail Listing
6300-312	PARAMEDIC SCHOOL	-	1,000	1,000	1,200	Jesse Allen Paramedic School
6300-313	MAINTENANCE AGREEMENTS	15,360	16,795	16,795	16,705	See Detail Listing and Comprehensive IT Schedule - \$12,660
6300-316	911 DISPATCH	78,990	79,939	79,939	83,500	Wylie Dispatch
6300-323	CELL PHONE	9,969	9,090	9,090	10,000	See Detail Listing
6300-325	LIABILITY INSURANCE	17,493	20,000	20,000	22,000	Increase in rates
6300-331	UTILITIES, ELECTRIC	22,761	27,000	27,000	27,000	
6300-333	UTILITIES, WATER	4,679	4,750	4,750	4,750	
6300-337	PAGER SERVICE	625	700	700	700	Active 911 notification of emergencies
6300-346	EQUIPMENT RENTAL	396	450	450	470	
TOTAL PURCHASED SERVICES		373,295	424,464	414,164	488,890	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
GENERAL & ADMINISTRATIVE SERVICES						
6300-441	APPRECIATION/AWARDS	2,254	4,000	4,000	4,000	See Detail Listing
6300-443	DUES/LICENSES	6,519	5,899	5,899	7,055	See Detail Listing
6300-445	CHILD SAFETY			10,995		FY 20-21 Fire Education House
6300-447	EMERGENCY MANAGEMENT SERV	12,563	8,239	8,239	8,689	See Detail Listing
6300-448	REHAB TRAINING & EQUIPMENT	24	1,500	1,500	950	See Detail Listing
6300-451	SOFTWARE, BOOKS & CD'S	4,244	3,300	3,300	3,500	See Detail Listing and Comprehensive IT Schedule - \$1,600
TOTAL GENERAL & ADMINISTRATIVE SERVICES		25,604	22,938	33,933	24,194	
NON-CAPITALIZED EXPENSE						
6300-420	EQUIPMENT	-	8,475	8,475	7,500	See Detail Listing - Night Vision goggles for water rescue training/Fitness equip.
6300-452	HARDWARE & TELECOM	19,418	850	10,650	12,150	See Detail Listing and Comprehensive IT Schedule - \$11,100
TOTAL NON-CAPITALIZED EXPENSE		19,418	9,325	19,125	19,650	
CAPITAL OUTLAY						
8300-200	BUILDING IMPROVEMENTS	45,141				
8300-411	FURNITURE & FIXTURES	-	-	-		
8300-416	IMPLEMENTS & APPARATUS	-	-	-	-	
8300-420	EQUIPMENT	-	-		50,000	See Detail Listing - LifePak Replacement
8300-421	VEHICLES	-	-	120,000	80,600	2021 Chevy Tahoe replacement vehicle FY 20/21 Water Rescue Boat
8300-452	HARDWARE & TELECOM	-	-	8,000	31,000	See Detail Listing and Comprehensive IT Schedule - \$11,000
TOTAL CAPITAL OUTLAY		45,141	-	128,000	161,600	
TOTAL FIRE		2,151,515	2,293,092	2,604,044	3,096,049	

11 -GENERAL FUND		2019-2020	2020-2021	2020-2021	2021-2022	
GENERAL ADMINISTRATION - NON-DEPARTMENTAL EXPENDITURES		FISCAL YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6999-110	PERFORMANCE/INCENTIVE	-	-	-	50,455	2% Merit
TOTAL PERSONNEL SERVICES		-	-	-	50,455	
MAINT & SUPPLIES						
6999-214	CLEANING SUPPLIES	1,500	1,500	1,500	1,500	
6999-231	FACILITY MAINT	23,886	26,800	36,800	28,800	Includes \$300 Security Monitoring Comprehensive IT Schedule
TOTAL MAINT & SUPPLIES		25,386	28,300	38,300	30,300	
PURCHASED SERVICES						
6999-303	TELEPHONE	9,946	11,500	11,500	12,000	
6999-305	IT SUPPORT/MAINT	72,292	72,292	72,292	72,292	See Comprehensive IT Schedule
6999-306	SOFTWARE MAINTENANCE	16,004	17,484	17,484	17,484	See Comprehensive IT Schedule
6999-308	CLEANING & PEST CONTROL	16,747	18,300	18,300	18,300	
6999-309	PROFESSIONAL SERVICES	60,845	4,660	5,860	4,560	See Comprehensive IT Schedule
6999-310	LEGAL SERVICES	69,231	100,000	90,000	100,000	
6999-326	LAW ENFORCEMENT	214,403	250,000	250,000	250,000	
6999-323	STREAKER RESTORATION	6,776	-	-	10,000	
6999-331	ELECTRICITY	7,244	8,400	8,400	8,400	
6999-333	WATER	847	600	1,200	1,200	
6999-336	ANIMAL CONTROL	34,000	35,000	35,000	35,000	
TOTAL PURCHASED SERVICES		508,335	518,236	510,036	529,236	
NON-CAPITAL EXPENSE						
6999-411	FURNITURE	-	-	-	-	
6999-451	SOFTWARE	10,025	5,000	5,000	7,500	See Comprehensive IT Schedule
6999-452	HARDWARE, TELECOM	5,750	5,900	5,900	11,600	See Comprehensive IT Schedule
6999-499	COVID-19 EXPENSES	314,761	-	17,711	-	
TOTAL NON-CAPITALIZED EXPENSE		330,536	10,900	28,611	19,100	
CAPITAL OUTLAY						
8999-200	BUILDING IMPROVEMENTS	-	-	-	-	
8999-420	EQUIPMENT	-	-	-	-	
8999-421	VEHICLE	-	-	-	-	
8999-452	HARDWARE, TELECOM	-	-	-	11,000	See Comprehensive IT Schedule City Hall Server
TOTAL CAPITAL OUTLAY		-	-	-	11,000	
TOTAL NON-DEPARTMENTAL		864,257	557,436	576,947	640,091	
OTHER FINANCING SOURCES(USES)						
6999-998	TRANSFER OUT TO CAPITAL FUND	1,276,040	-	2,790,434	-	Restricted Reserves and Impact Fees for Capital Projects
TOTAL FINANCING SOURCES (USES)		1,276,040	-	2,790,434	-	

21 - CAPITAL IMPROVEMENTS	2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
REVENUES					
<u>FEES & SERVICE CHARGES</u>					
4404 INTERGOV/3RD PARTY REV	-	-	4,182,590	-	50 % of Collin County Funding West Lucas Rd Remaining 30 days after bids for construction
TOTAL FEES & SERVICE CHARGES	-	-	4,182,590	-	
<u>MISCELLANEOUS REVENUE</u>					
4911 INTEREST INCOME	122,712	60,000	7,700	6,000	Adjust for trend
4914 INSURANCE PROCEEDS	-	-	-		
TOTAL MISCELLANEOUS REV	122,712	60,000	7,700	6,000	
TOTAL OPERATING REVENUE	122,712	60,000	6,980,724	6,000	
<u>OTHER FINANCIAL SOURCES (USES)</u>					
4800 BOND PROCEEDS	7,215,000	-			
4810 BOND ISSUE PREMIUM	488,693				
4996 TRANSFER IN FROM GF RESTRICTED RESERVES	1,276,040		2,790,434		Restricted Reserves and Impact Fees for Cap. Projects
TOTAL OTHER FIN. SOURCES (USES)	8,979,733	-	2,790,434	-	

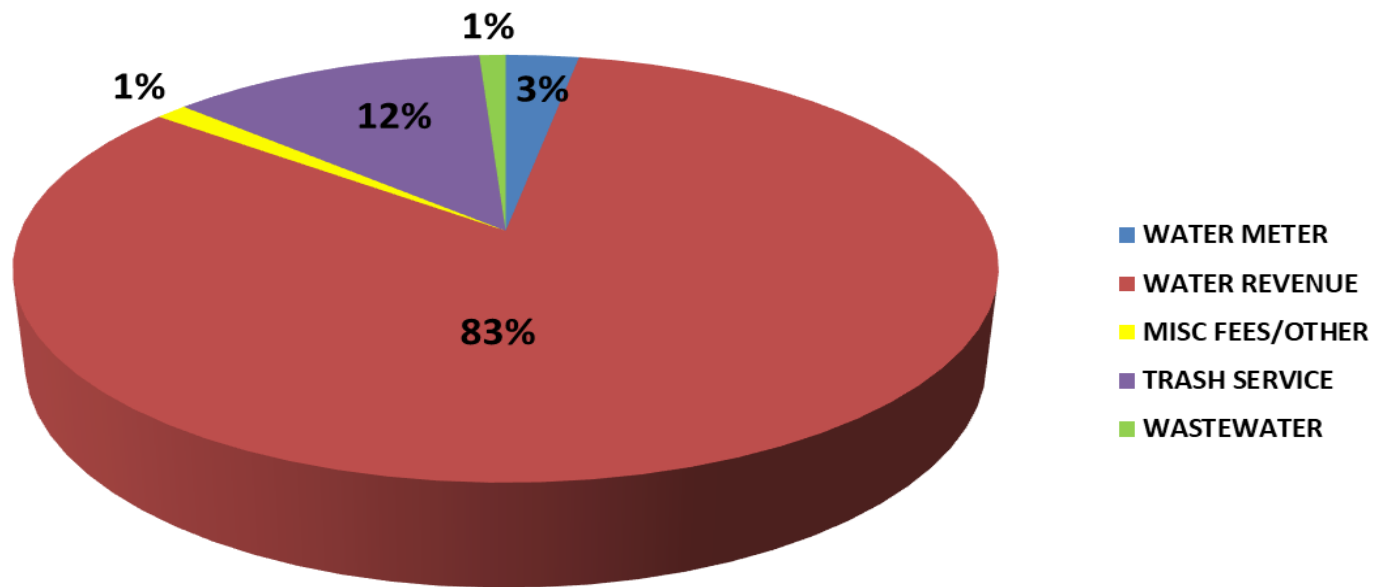
21 - CAPITAL IMPROVEMENTS		2019-2020	2020-2021	2020-2021	2021-2022	DESCRIPTION
PUBLIC WORKS		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET**	
CAPITAL OUTLAY						
7900-298	BOND ISSUE COSTS	-	-	-	-	
8210-490-104	WATER METER REPLACEMENT	127,093	-	-	-	
8210-490-120	PARKER R 12" WATER LINE PHASE ONE	26,831	-	-	-	
8210-490-124	PROJ MGMT 125 -ELEV WATER TWR	-	-	17,487	-	
8210-490-125	ELEVATED WATER TOWER	-	-	1,149,711	-	
8210-490-127	SCADA SYSTEM PROJECT	-	-	90,918	-	
8210-490-128	NORTH PUMP STATION PROJECT	-	-	1,172,441	-	
8210-490-129	BAIT SHOP WATERLINE RELOCATION	-	-	107,875	-	
8210-491-123	WINNINGKOFF ROAD REVERSE CURVE	11,721	-	-	-	
8210-491-124	STINSON RD W LUCAS INTERSECTION	78,763	-	-	-	
8210-491-126	COUNTRY CLUB RD/ESTATES PKWY INTERSECTION	1,443	-	-	-	
8210-491-127	WINNINGKOFF RD(REVERSE C TO SNIDER LN)	31,935	-	2,074,581	-	
8210-491-128	STINSON RD (PARKER RD TO BRISTOL PARK)	1,552,006	-	-	-	
8210-491-129	BLONDY JHUNE RD (WEST BRIDGE TO WINNINGK)	2,094,960	-	-	-	
8210-491-130	PARKER RD-CIMARRON TRAIL TURN LANE	116,301	-	-	-	
8210-491-131	PROJ MGMT 127 - WINNINGKOFF RD	139,503	-	70,853	-	
8210-491-132	PROJ MGMT 128 - STINSON RD	131,712	-	-	-	
8210-491-133	PROJ MGMT 129 - BLONDY JHUNE RD	-	-	-	-	
8210-491-134	STISON RD / MUDDY CREEK BRIDGE	-	-	527,038	-	
8210-491-135	SNIDER LANE/WHITE ROCK CREEK BRIDGE	-	-	421,143	-	
8210-491-136	WEST LUCAS RD PROJECT	-	4,184,820	4,184,820	-	
8210-491-500	BROCKDALE RD REHABILITATION	2,188	-	645,000	-	
TOTAL CAPITAL OUTLAY		4,314,456	4,184,820	10,461,867	-	
TOTAL PUBLIC WORKS		4,314,456	4,184,820	10,461,867	0	

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2020-2021 will be brought to Council for reallocation after the completion of the FY 2020-2021 audit to properly reflect outstanding budget balances to carry forward for FY 2021-2022.

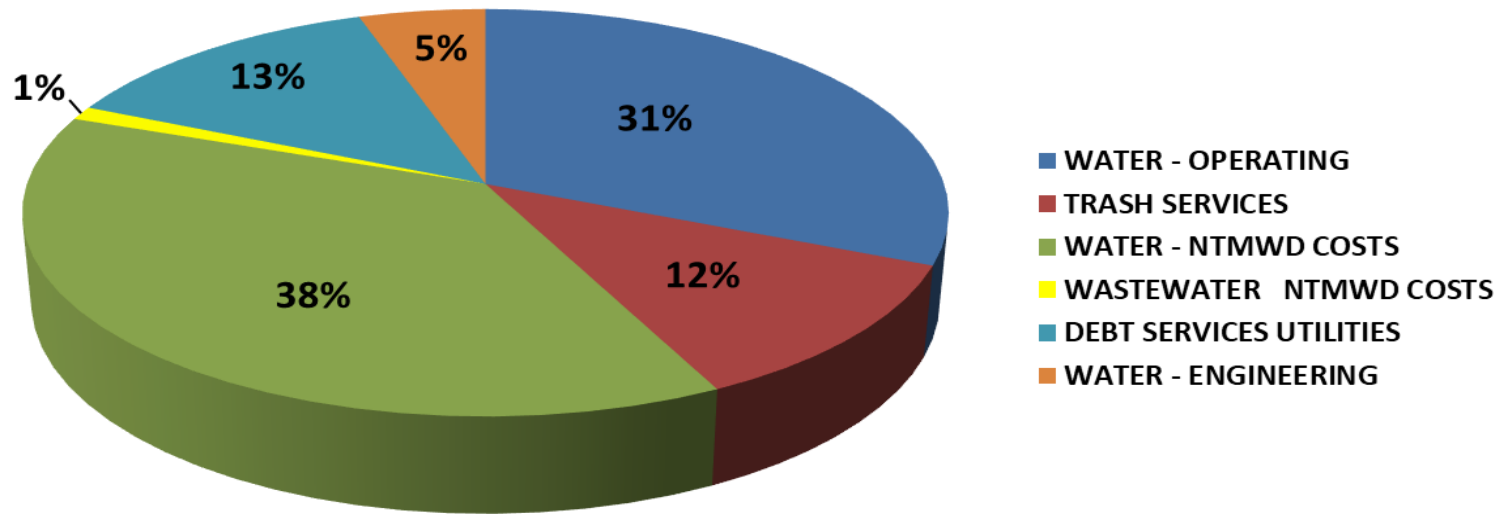
Water Fund Revenue FY 21/22

Total \$ 5,270,661



Water Fund Expenditures FY 21/22

Total \$ 5,052,077



51 - WATER UTILITIES FUND

REVENUES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
<u>FEES & SERVICE CHARGES</u>						
4461	WATER REVENUE	4,601,629	4,099,624	4,099,624	4,353,461	Adj for new rates
4462	WATER TAPS & BORES	-			3,000	
4463	PENALTY & INTEREST	34,325	35,000	35,000	35,000	
4467	WATER METER	126,867	140,000	140,000	150,000	
4468	WATER METER REPAIRS	6,025	9,000	9,000	6,000	
4469	WASTEWATER FEES	79,475	51,230	51,230	54,000	
4470	REREAD/CHARTING	250	100	100	100	
4478	TRASH SERVICE	640,979	635,000	635,000	648,000	Customer increase
4497	FH METER RENTAL INC	4,364	200	1,550	3,500	
4498	MISC. FEE AND CHARGES		-	-		
4499	WATER LINES/FEES DEVEL	-	-	-		
TOTAL FEES & SERVICE CHARGES		5,493,914	4,970,154	4,971,504	5,253,061	
<u>MISCELLANEOUS REVENUE</u>						
4911	INTEREST INCOME	114,429	36,000	10,000	7,200	
4912	RETURN CHECK CHARGE	475	400	400	400	
4913	NTMWD REFUND	11,552	10,000	10,000	10,000	
4914	INSURANCE CLAIM REIMB	-	-	8,671		-
4915	MISC REV -SALES TAX DISC	229				
4992	SALE OF ASSETS	-	-	-		-
4996	WF RESERVE FUNDING (USE OF)	-	-	104,888		
TOTAL MISCELLANEOUS REVENUE		126,685	46,400	133,959	17,600	
TOTAL OPERATING REVENUE		5,620,599	5,016,554	5,105,463	5,270,661	

51 - WATER FUND- Public Works

		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
DEPARTMENTAL EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
6400-101	SALARIES - EXEMPT	182,368	182,501	186,945	193,453	City Manager, Finance Director, Development Services Director Split 50/50 with General Fund
6400-102	SALARIES - NON-EXEMPT	258,545	258,000	268,600	278,605	
6400-105	SALARIES - COLA				10,765	2 % COLA
6400-106	CERTIFICATION FEES	3,910	6,300	6,300	6,300	
6400-110	PERFORMANCE/INCENTIVE PAY	-	-	-	12,698	2% Merit
6400-111	OVERTIME	24,781	51,726	51,726	51,726	
6400-112	WORKERS' COMPENSATION	9,440	10,700	10,700	10,700	
6400-113	LONGEVITY PAY	2,402	2,800	2,800	3,138	
6400-122	TMRS	59,032	65,000	67,038	68,000	Rate decrease from 12.79% to 12.57%
6400-123	GROUP INSURANCE	75,448	77,400	77,400	80,370	Rate increase 2%
6400-127	MEDICARE	6,666	7,300	7,518	7,700	
6400-129	LT DISABILITY	1,617	1,321	1,321	1,425	
6400-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		626,609	665,448	682,748	727,280	
<u>MATERIALS & SUPPLIES</u>						
6400-201	OFFICE SUPPLIES	976	800	800	800	
6400-202	POSTAGE	-	2,000	2,000	2,000	
6400-204	FOOD/BEVERAGE	184	800	800	800	
6400-206	FUEL & LUBRICANTS	9,532	15,500	15,500	15,500	
6400-208	MINOR APPARATUS	928	1,500	1,500	2,700	Small tools/generator
6400-209	PROTEC CLOTHING/UNIFORMS	6,663	8,775	8,775	8,775	See Detail Listing
6400-210	COMPUTER SUPPLIES	120	300	300	450	
6400-211	MEDICAL SUPPLIES	-	250	250	250	
6400-212	CHEMICALS	2,919	6,000	6,000	6,000	Water Testing Materials
6400-222	OTHER SUPPLIES	-	-	-	-	
6400-223	SAND/DIRT	-	1,000	1,000	2,000	
6400-224	ASPHALT/FLEXBASE/CONCRETE	2,828	4,500	4,500	6,500	
TOTAL MATERIALS & SUPPLIES		24,150	41,425	41,425	45,775	
<u>MAINTENANCE & REPAIR</u>						
6400-230	REPAIRS & MAINT. - EQUIP.	1,565	2,500	2,500	2,500	
6400-231	FACILITY MAINTENANCE	1,765	3,000	3,000	4,500	See Detail Listing
6400-232	VEHICLE/EQP MAINT.	5,157	6,450	6,450	7,550	See Detail Listing
6400-233	REPAIR & MAINT WTR FACILITIES	82,727	163,000	163,000	263,000	See Detail Listing - Includes \$100K for Valve and Hydrant Maintenance
TOTAL MAINTENANCE & REPAIR		91,214	174,950	174,950	277,550	
<u>PURCHASED SERVICES:</u>						
6400-237	TRASH SERVICES	557,445	564,000	564,000	576,000	Increase in customer count
6400-302	AUDITING & ACCOUNTING	10,113	12,500	12,500	13,000	Split 50/50 with General Fund
6400-303	TELEPHONE	6,459	7,200	7,200	7,200	
6400-304	UB PROCESSING	25,623	26,000	26,000	27,000	
6400-305	SOFTWARE SUPPORT/MAINT	28,496	28,000	28,000	29,400	\$14.4 Incode annual maint/\$15 online bill pay (increase in customer transactions)
6400-306	METER SOFTWARE/HARDWARE N	-	6,180	6,180	6,180	Neptune software and hardware maintenance
6400-307	TRAINING & TRAVEL	1,517	7,097	7,097	7,718	See Travel & Training Plan
6400-309	PROFESSIONAL SERVICES	20,061	24,000	24,000	46,600	See Detail Listing - incl \$18K Water Rate Study
6400-310	LEGAL SERVICES	13,264	-	900	900	
6400-313	MAINTENANCE AGREEMENTS	5,255	6,000	6,000	6,160	Konica Copier/Split with water fund
6400-315	WATER - NTMWD	1,910,914	1,910,914	1,910,914	1,910,914	No price change
6400-316	WASTEWATER NTMWD	63,755	54,000	54,000	54,000	
6400-323	CELL PHONE	5,261	6,000	6,000	8,700	Coverage added for three Ipads needed for meter reading (replaces toughbooks)
6400-325	LIABILITY INSURANCE	17,668	20,200	20,200	22,000	Increase in rates
6400-331	ELECTRICITY	64,144	75,000	75,000	75,000	
6400-346	EQUIPMENT RENTAL	-	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		2,729,975	2,751,091	2,751,991	2,794,772	
<u>GENERAL & ADMIN SERVICES/TRANSFERS</u>						
6400-443	DUES/LICENSES	-	333	333	333	Three water license renewals
6400-999	PILOT TRANSFER OUT	294,703	267,096	266,528	277,789	

51 - WATER FUND- Public Works

DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
TOTAL GENERAL & ADMIN SERVICES/TRANSF		294,703	267,429	266,861	278,122	
<u>NON-CAPITAL EXPENSE</u>						
6400-411	FURNITURE	-	-	-	-	
6400-416	IMPLEMENTS & APPARATUS					
6400-420	EQUIPMENT - WATER	798				
6400-452	COMPUTER HARDWARE	12,249	-			
TOTAL NON-CAPITAL EXPENSE		13,047	-	-	-	-
<u>CAPITAL OUTLAY</u>						
8400-420	EQUIPMENT - WATER	13,799	-		-	
8400-452	HARDWARE	-	-	-		
TOTAL CAPITAL OUTLAY		13,799	-	-	-	
TOTAL WATER UTILITIES		3,793,497	3,900,343	3,917,975	4,123,499	

51 - WATER FUND- Engineering

		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
DEPARTMENTAL EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
6409-101	SALARIES - EXEMPT	87,579	87,816	89,255	84,770	City Engineer & Mgmt Analyst positions split 50/50 with General Fund
6400-105	SALARIES - COLA				1,934	2 % COLA
6409-112	WORKERS' COMPENSATION	280	290	290	290	
6409-113	LONGEVITY PAY	234	290	290	48	
6409-122	TMRS	11,169	11,400	11,595	11,000	Rate decrease from 12.79% to 12.57%
6409-123	GROUP INSURANCE	10,004	10,320	10,320	10,716	Rate increase 2%
6409-127	MEDICARE	1,196	1,300	1,321	1,250	
6409-129	LT DISABILITY	335	265	265	265	
6409-133	TELEPHONE ALLOWANCE			300	600	
TOTAL PERSONNEL SERVICES		110,797	111,681	113,636	110,873	
<u>MATERIALS & SUPPLIES</u>						
6409-201	OFFICE SUPPLIES	1,282	1,000	1,000	1,000	\$500 Plotter Ink/Paper/\$500 Other
6409-204	FOOD/BEVERAGE		250	250	250	
6409-208	MINOR APPARATUS	-	500	500	500	
6409-209	PROTEC CLOTHING/UNIFORMS	16	1,020	1,020	1,355	See Detail Listing
6409-210	COMPUTER SUPPLIES		500	500	500	
TOTAL MATERIALS & SUPPLIES		1,298	3,270	3,270	3,605	
<u>MAINTENANCE & REPAIR</u>						
6409-232	VEHICLE MAINTENANCE	-	2,000	2,000	2,000	See Detail Listing
TOTAL MAINTENANCE & REPAIR		-	2,000	2,000	2,000	
<u>PURCHASED SERVICES:</u>						
6409-305	SOFTWARE SUPPORT & MAINT	495	550	550	1,050	See Detail Listing- Scada software maint See Comprehensive IT Schedule \$50
6409-307	TRAINING & TRAVEL	-	240	240	1,740	See Travel & Training Plan
6409-309	PROFESSIONAL SERVICES	20,000	32,800	164,050	132,800	See Detail Listing - incl phase 3 of mapping project (split 50/50 with Water Fund)
6409-323	CELL PHONE	538	1,200	1,200	1,200	
TOTAL PURCHASED SERVICES		21,033	34,790	166,040	136,790	
<u>GENERAL & ADMIN SERVICES/TRANSFERS</u>						
6409-443	DUES/LICENSES	100	675	675	1,075	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES/TRANSFERS		100	675	675	1,075	
<u>NON-CAPITAL EXPENSE</u>						
6409-411	FURNITURE	-	-	-	500	
6409-416	IMPLEMENTS & APPARATUS		-	-	500	
6409-452	HARDWARE & TELECOM	2,928	-	-	500	
TOTAL NON-CAPITAL EXPENSE		2,928	-	-	1,500	-
<u>CAPITAL OUTLAY</u>						
8409-452	HARDWARE & TELECOMM					
TOTAL CAPITAL OUTLAY		-	-	-	-	
TOTAL WATER UTILITIES		136,156	152,416	285,621	255,843	

51 - WATER FUND- Debt Service

DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
DEBT SERVICE						
7900-214	2007 CERT OF OBLIG-PRINCIPAL	120,000	125,000	125,000	125,000	
7900-215	2007 CERT OF OBLIG-INTEREST	39,738	34,531	34,290	29,219	
7900-216	2007 GO REFUNDING- PRINCIPAL	110,000	105,000	105,000	105,000	
7900-217	2007 GO REFUNDING- INTEREST	9,964	5,922	5,922	1,974	
7900-218	2011 CERT OF OBLIG-PRINCIPAL	105,000	115,000	212,754		
7900-219	2011 CERT OF OBLIG-INTEREST	57,950	54,650	1,725		
7900-222	2017 CERT OF OBLIG-PRINCIPAL	115,000	120,000	120,000	120,000	
7900-223	2017 CERT OF OBLIG-INTEREST	79,275	75,750	75,750	72,150	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	50,000	50,000	50,000	50,000	
7900-225	2019 CERT OF OBLIG-INTEREST	46,293	43,793	43,793	41,293	
7900-226	2020 CERT OF OBLIG-PRINCIPAL				95,000	
7900-227	2020 CERT OF OBLIG-INTEREST			24,462	32,500	
7900-298	BOND ISSUE COSTS	600	600	35,997	600	
TOTAL DEBT SERVICE		733,819	730,246	834,693	672,735	
TOTAL DEBT SERVICE		733,819	730,246	834,693	672,735	

59 - DEBT SERVICES FUND

	2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
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DEPARTMENTAL EXPENDITURES**REVENUES****PROPERTY TAXES**

4011	PROPERTY TAXES	1,650,941	1,406,783	1,576,055	1,439,715	FY 20-21 Revenue Adjustment
4012	PROPERTY TAXES-DELINQUENT	98	-	1,164	-	FY 20-21 Revenue Adjustment
4015	PROPERTY TAXES-P&I	7,005	5,000	5,918	5,000	FY 20-21 Revenue Adjustment
4911	INTEREST INCOME	10,941	3,600	2,989	3,000	Lower interest rate trend

TOTAL PROPERTY TAXES	1,668,985	1,415,383	1,586,126	1,447,715	
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4996	RESERVE FUNDING (USE OF)		155,467	225,732	147,511	FY 20-21 Revenue Adjustment
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TOTAL REVENUES	1,668,985	1,570,850	1,811,858	1,595,226	
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EXPENDITURES**DEBT SERVICE**

7900-214	2007 CERT OF OBLIG-PRINCIPAL	90,000	90,000	90,000	90,000
7900-215	2007 CERT OF OBLIG-INTEREST	30,813	26,988	26,746	23,163
7900-216	2007 GO REFUNDING- PRINCIPAL	225,000	235,000	235,000	245,000
7900-217	2007 GO REFUNDING- INTEREST	22,278	13,630	13,630	4,606
7900-218	2011 CERT OF OBLIG-PRINCIPAL	160,000	165,000	392,793	
7900-219	2011 CERT OF OBLIG-INTEREST	89,700	84,825	2,475	
7900-220	2015 CERT OF OBLIG-PRINCIPAL	120,000	120,000	120,000	125,000
7900-221	2015 CERT OF OBLIG-INTEREST	43,500	39,900	39,900	36,225
7900-222	2017 CERT OF OBLIG-PRINCIPAL	230,000	235,000	235,000	245,000
7900-223	2017 CERT OF OBLIG-INTEREST	158,700	151,725	151,725	144,525
7900-224	2019 CERT OF OBLIG-PRINCIPAL	90,000	175,000	175,000	260,000
7900-225	2019 CERT OF OBLIG-INTEREST	239,408	232,783	232,783	221,908
7900-226	2020 GO REFUNDING-PRINCIPAL				150,000
7900-227	2020 GO REFUNDING-INTEREST			36,836	48,800
7900-298	BOND ISSUE COSTS	1,000	1,000	59,970	1,000

TOTAL DEBT SERVICE	1,500,398	1,570,851	1,811,858	1,595,226	
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2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 10:02 AM

Taxing Units Other Than School Districts or Water Districts

City of Lucas

972-727-8999

Taxing Unit Name

Phone (area code and number)

665 Country Club Road, Lucas, TX 75002

<https://lucastexas.us>

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

Taxing Unit's Website Address

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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	\$1,493,319,684
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$190,639,243
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,302,680,441
4. 2020 total adopted tax rate.	\$0.299795/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$1,990,981

B. 2020 values resulting from final court decisions:	\$1,843,381
C. 2020 value loss. Subtract B from A. ³	\$147,600
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$3,344,738
B. 2020 disputed value:	\$520,441
C. 2020 undisputed value. Subtract B from A. ⁴	\$2,824,297
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$2,971,897
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$1,305,652,338
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$56,102
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$7,080,859
C. Value loss. Add A and B. ⁵	\$7,136,961
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$7,136,961
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 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. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$1,298,515,377
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$3,892,884
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$19,641

by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$3,912,525
<p>18. Total 2021 taxable value on the 2021 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> <p>A. Certified values:</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:</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²</p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	<p>\$1,592,394,967</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$1,592,394,967</p>
<p>19. Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 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</p> <p>B. 2021 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</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p>\$30,202,806</p> <p>\$0</p> <p>\$30,202,806</p>
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$220,104,885
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$1,402,492,888

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$2,050,447
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$43,799,765
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$45,850,212
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$1,356,642,676
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.288397/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

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:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.190846/\$100
29. 2020 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> .	\$1,305,652,338
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$2,491,785
31. Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020. B. 2020 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 2021 captured appraised value in Line 18D, enter 0. C. 2020 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. D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. E. Add Line 30 to 31D.	\$12,013 \$0 \$0 \$12,013 \$2,503,798
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,356,642,676
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.184558/\$100
34. Rate adjustment for state criminal justice mandate.²³ A. 2021 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

<p>B. 2020 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 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, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
<p>38. 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 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.184558/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.184558</p>
<p>41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.191017/\$100
D41. Disaster Line 41 (D41): 2021 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	\$0/\$100

<p>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> <ol style="list-style-type: none"> 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 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 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> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <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.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$1,595,227</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$1,595,227</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	<p>\$154,778</p>
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	<p>\$1,440,449</p>
<p>45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</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%.³¹</p>	<p>100.00%</p> <p>100.05%</p> <p>102.13%</p> <p>103.79%</p> <p>100.05%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	<p>\$1,439,729</p>
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$1,402,492,888</p>
<p>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$0.102654/\$100</p>

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.293671/\$100
D49. Disaster Line 49 (D49): 2021 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 D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

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.

Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,402,492,888
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.288397/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.288397/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.293671/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.293671/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,402,492,888
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.293671/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.293671/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

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.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.184558/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,402,492,888
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.035650
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.102654/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.322862/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

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.⁴⁶

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.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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.

In future tax years, this section will also 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).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - - or -If a disaster occurred prior to 2020 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 2020, complete the separate <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 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. If the taxing unit adopted a tax rate above the 2020 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.	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 13 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.288397/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.293671/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 70. \$0.322862/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here Karen Thier

Printed Name of Taxing Unit Representative

sign here Karen Thier

Taxing Unit Representative

7/29/2021

Date



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 09

Requester: Finance Director Liz Exum

Agenda Item Request

Consider adopting Ordinance 2021-09-00937 of the City of Lucas, Texas, levying Ad Valorem Taxes for the Tax Year 2021 (Fiscal Year 2021-2022) at a rate of \$0.288397 per one hundred (\$100) assessed valuation on all taxable property within the corporate limits of the City of Lucas as of January 1, 2021.

Background Information

This item is to adopt the 2021 tax rate to generate sufficient revenues as required in the adopted 2021-2022 budget. The attached ordinance sets the 2021 ad valorem tax rate at \$0.288397 cents per \$100 assessed valuation, to be distributed as follows:

\$0.185743 for Maintenance and Operations
\$0.102654 for Debt Service (Interest & Sinking)
\$0.288397 Total Tax Rate

Attachments/Supporting Documentation

1. Ordinance 2021-09-00937 Ad Valorem Tax Rate for FY 2021-2022.

Budget/Financial Impact

Rate as included in the Annual Operating Budget for FY 2021-2022.

Recommendation

Staff recommends adopting Ordinance 2021-09-00937 Ad Valorem Tax Rate approving the 2021 tax rate using the required language listed in the motion.

Motion

The following is the motion that must be made to adopt Ordinance 2021-09-00937 levying ad valorem taxes for the 2021 tax year and **must be a record vote**.

I make a motion to adopt Ordinance 2021-09-00937 of the City of Lucas, Texas, levying Ad Valorem Taxes for the Tax Year 2021 (Fiscal Year 2021-2022) at a rate of \$0.288397 per one hundred dollars (\$100) assessed valuation on all taxable property within the corporate limits of the City of Lucas as of January 1, 2021.



ORDINANCE 2021-09-00937

[AD VALOREM TAX RATE FOR 2021]

AN ORDINANCE OF THE CITY OF LUCAS, TEXAS, LEVYING AD VALOREM TAXES FOR THE TAX YEAR 2021 (FISCAL YEAR 2021-2022) AT A RATE OF \$0.288397 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF LUCAS AS OF JANUARY 1, 2021, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF LUCAS; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, following public notice that was duly posted and published in all things as required by law Texas Tax Code §26.052(c) regarding the meeting to be held for the adoption of the proposed tax rate for the City of Lucas for Tax Year 2021, submitted by the City Manager in accordance with provisions of state statutes and the City of Lucas Home Rule Charter, and

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

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

Section 1. There is hereby levied and shall be assessed for the tax year 2021 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Lucas, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.288397 on each One Hundred Dollars (\$100) assessed valuation of taxable property apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Lucas, a tax of \$0.185743 on each and every One Hundred Dollars (\$100) assessed value on all taxable property; and
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Lucas, not otherwise provided for, a tax of \$0.102654 on each One Hundred Dollars (\$100) assessed value of taxable property within the City of Lucas and shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

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

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.64 PERCENT AND
WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS BY
APPROXIMATELY \$-5.11.**

Section 2. All ad valorem taxes shall become due and payable on October 1, 2021, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2022. There shall be no discount for payment of taxes prior to February 1, 2022. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2022, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2021 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2021 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2021 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

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

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

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

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

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

DULY PASSED AND APPROVED BY THE CITY COUNSEL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, ON THIS 2ND DAY OF SEPTEMBER, 2021.

APPROVED:

Jim Olk, Mayor

APPROVED AS TO FORM:

ATTEST:

Joseph J. Gorfida, Jr., City Attorney

Stacy Henderson, City Secretary



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 10

Requester: Mayor Jim Olk

Agenda Item Request

Consider paying off the funding agreement between the City of Lucas and the Friends of Lucas Fire-Rescue, Inc., for the purpose of providing funds to assist in the restoration of Streaker, the City's first fire engine, in the amount of \$30,800 from unrestricted General Fund Reserves to account 11-6999-323 Streaker Restoration.

Background Information

On November 6, 2019, the City of Lucas entered into a funding agreement with the Friends of Lucas Fire-Rescue to assist in the restoration of Streaker by matching the donations made to Friends of Lucas Fire-Rescue for a three-year period. The City agreed to match funds received in an amount not to exceed \$37,500. To date the City has paid Friends \$6,700 leaving \$30,800 available in the matching fund balance.

Rather than extend the agreement, an option to pay the remaining matching funds to the Friends of Lucas Fire-Rescue is available and allowed per the City Attorney.

Attachments/Supporting Documentation

1. Funding agreement with Friends of Lucas Fire-Rescue

Budget/Financial Impact

\$30,800 from unrestricted General Fund Reserves to account 11-6999-323 Streaker Restoration.

Recommendation

NA

Motion

I make a motion to approve/deny paying off the funding agreement between the City of Lucas and the Friends of Lucas Fire-Rescue, Inc., for the purpose of providing funds to assist in the restoration of Streaker, the City's first fire engine, in the amount of \$30,800 from unrestricted General Fund Reserves to account 11-6999-323 Streaker Restoration.

**THE STATE OF TEXAS §
 § FUNDING AGREEMENT
COUNTY OF COLLIN §]**

This Funding Agreement ("Agreement") is made by and between the City of Lucas, Texas (the "City") and Friends of Lucas Fire-Rescue, Inc. ("Friends"), (each a "Party" and collectively the "Parties"), acting by and through their respective authorized officers.

WITNESSETH:

WHEREAS, Friends of Lucas Fire-Rescue, Inc. is a Texas nonprofit corporation specifically organized to provide an opportunity for the citizens of the City, Collin County and others to promote the mission of Lucas Fire-Rescue and to provide support in time of need to the community; and

WHEREAS, Friends are the owner of the original 1949 Ford fire engine that was used by the City Fire Department known as "Streaker" and

WHEREAS, Friends desire to restore Streaker to operational condition by accepting donations for its restoration; and

WHEREAS, the City desires provide financial funding to assist in the restoration of Streaker by matching the donations made to Friends for the restoration on a quarterly basis for a period of three (3) years; and

WHEREAS, following restoration, Streaker will be used to boost public awareness of fire safety and prevention at City sponsored events with the City of Lucas Fire Department logo prominently displayed on Streaker's engine;

NOW THEREFORE, in consideration of all mutual covenants and agreements hereinafter set forth, the Parties do hereby covenant and agree as follows:

Article I

Term

The Term of this Agreement shall begin on the last date of execution hereof (the "Effective Date") and shall continue for a period of three (3) years, unless sooner terminated as provided herein.

Article II

Funding

The City shall provide financing funding to assist Friends in the restoration of Streaker predicated on the following:

1. Funding. The City shall match all donations received for the restoration on a quarterly basis in an amount not to exceed Thirty-Seven Thousand Five Hundred Dollars (\$37,500.00) over a period of three (3) years.
2. Friends' Responsibilities. In order to receive the City's matching donations, Friends shall:
 - (a) Set up and maintain a separate account specifically for donations received for the restoration;
 - (b) At the end of each quarter, provide the City with a written accounting in a format that meets the City's requirements enumerating the donations received during that quarter;
 - (c) If requested by the City, provide a copy of the donated funds' bank account statement;
 - (d) Make all accountings of the donations available to the City for inspection or audit;
 - (e) Renovate Streaker to operational condition, including prominently displaying the City of Lucas Fire Department logo on the engine; and
 - (f) Make Streaker available for a minimum of three (3) times each year at City sponsored events to promote public awareness for fire safety and prevention.
3. Payment of Funds. After receipt of the documentation set forth in II(2), the City shall issue payment to Friends in an amount equal to the donations received during that particular quarter.

Article III Termination

This Agreement may be terminated by either Party upon giving thirty (30) days written notice to the other Party. Upon termination by either Party, City's obligations hereunder shall be discharged and terminated.

Article IV No Conflicts

No officer or employee of City or Friends shall have any interest, direct or indirect, in this Agreement or the proceeds thereof that violates relevant provisions of the City Charter, City Ordinances or State laws dealing with conflict of interest.

Article V
Miscellaneous

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

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

5.3 Successors and Assigns. Subject to the provisions regarding assignment, this Agreement shall be binding on and inure to the benefit of the Parties to it and their respective successors and assigns.

5.4 Governing Law; Venue. The laws of the State of Texas shall govern this Agreement; and venue for any action concerning this Agreement shall be in a state court of competent jurisdiction in Collin County, Texas. The Parties agree to submit to the personal and subject matter jurisdiction of said Court.

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

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

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

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

If intended for City, to:

Joni Clarke
City Manager
City of Lucas
665 Country Club Road
Lucas, Texas 75002-7651
Phone: (972) 727-8999

With copy to:

Joseph J. Gorfida, Jr.
Nichols, Jackson, Dillard, Hager & Smith, LLP
500 North Akard Street
Suite 1800
Dallas, Texas 75201
Phone: (214) 965-9900

If intended for Friends:

Attn: Ray McKee
Friends of Lucas Fire-Rescue
P.O. Box 1868
Allen, Texas 75013
Phone: (469) 400-5530

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

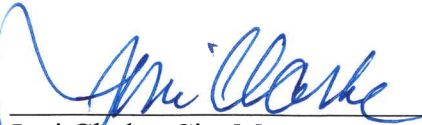
5.10 Exhibits and Recitals. The recitals and exhibits attached hereto are incorporated herein and made a part hereof for all purposes.

(signatures on following page)

EXECUTED this 6th day of November, 2019.


City of Lucas, Texas

By:


Joni Clarke, City Manager

Approved as to form:

By:


Joseph J. Gorfida, Jr.
(10-29-2019:TM 111819)

EXECUTED this 6TH day of NOVEMBER, 2019.

Friends of Lucas Fire-Rescue, Inc.

By:



Name:

RAY MCKEE

Title:

BOARD PRESIDENT



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 11

Requestor: Mayor Jim Olk

Agenda Item Request

Executive Session.

Pursuant to Section 551.074 of the Texas Government Code, the City Council will convene into Executive Session to discuss the evaluation for the City Manager.

Background Information

NA

Attachments/Supporting Documentation

NA

Budget/Financial Impact

NA

Recommendation

NA

Motion

NA



City of Lucas

City Council Agenda Request

September 2, 2021

Item No. 12

Requester: Mayor Jim Olk

Agenda Item Request

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

Background Information

NA

Attachments/Supporting Documentation

NA

Budget/Financial Impact

NA

Recommendation

NA

Motion

NA