



# AGENDA CITY COUNCIL MEETING

August 18, 2022 | 6:30 PM

Council Chambers

City Hall | 665 Country Club Road, Lucas, Texas

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*Notice is hereby given that a meeting of the Lucas City Council will be held on Thursday, August 18, 2022, beginning at 6:30 pm at Lucas City Hall, 665 Country Club Road, Lucas, Texas 75002-7651, at which time the following agenda will be discussed. As authorized by Section 551.071 of the Texas Government Code, the City Council may convene into closed Executive Session for the purpose of seeking confidential legal advice from the City Attorney on any item on the agenda at any time during the meeting. Pursuant to Texas Government Code 551.127, one or more members of the governing body may appear via videoconference call. The presiding officer and a quorum of the City Council will be physically present at this meeting.*

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

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

## **Call to Order**

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

## **Citizen Input**

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1. Citizen Input.

## **Community Interest**

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*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

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*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 July 28, 2022, City Council special meeting. **(Assistant to the City Manager/Interim City Secretary Kent Souriyasak)**
  - B. Approval of the minutes of the August 4, 2022, City Council meeting. **(Assistant to the City Manager/Interim City Secretary Kent Souriyasak)**
  - C. Authorize the City Manager to execute a Cooperative Purchasing Interlocal Agreement between the City of Lucas and the City of Grand Prairie. **(Public Works Director Scott Holden)**
  - D. Authorize the Mayor to enter into an interlocal agreement between the City of Lucas and Collin County for animal control services for a one-year period beginning October 1, 2022, through September 30, 2023, in an amount not to exceed \$19,030. **(Assistant to the City Manager/Interim City Secretary Kent Souriyasak)**
  - E. Authorize the Mayor to enter into an interlocal agreement between the City of Lucas and Collin County for animal sheltering services for a one-year period beginning October 1, 2022, through September 30, 2023, in an amount not to exceed \$14,970. **(Assistant to the City Manager/Interim City Secretary Kent Souriyasak)**

## Regular Agenda

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4. Presentation by Birkhoff, Hendricks & Carter, LLP regarding project updates to address immediate needs, build-out and pressure boundary divides for the Water Master Plan. **(Public Works Director Scott Holden, Gary Hendricks, Birkhoff, Hendricks, & Carter, LLP)**
5. Discuss establishing a drainage policy to effectively manage the stormwater system, evaluate options for future activity, and provide direction to the City Manager. **(Public Works Director Scott Holden, Contract Engineer Joe Grajewski, Management Analyst Patrick Hubbard, City Manager Joni Clarke)**
6. Consider adopting Ordinance 2022-08-00957 approving amendments to Chapter 5, Fire Prevention and Protection relating to accumulations of combustible debris, weeds, grass or brush; Chapter 6, Health and Sanitation relating to grass and weeds; and Chapter 8, Offenses and Nuisances relating to obstructions in right-of-way. **(Development Services Director Joe Hilbourn)**
7. Consider canceling the City Council meeting on October 6, 2022. **(Assistant to the City Manager/Interim City Secretary Kent Souriyasak)**

## Executive Session

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8. Executive Session.

As authorized by Section 551.076 of the Texas Government Code, the City Council may convene into closed Executive Session for the purpose of deliberating the deployment, or specific occasions for implementation, of security personnel or devices.

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

## **Regular Agenda**

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10. Consider the proposed City of Lucas Property Tax Rate for Fiscal Year 2022-2023: **(Finance Director Liz Exum)**
  - 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 1, 2022.
11. Discuss the Fiscal Year 2022-2023 Proposed Budget. **(Finance Director Liz Exum)**
12. Adjournment.

## **Certification**

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*I do hereby certify that the above notice was posted in accordance with the Texas Open Meetings Act on the bulletin board at Lucas City Hall, 665 Country Club Road, Lucas, TX 75002 and on the City's website at [www.lucastexas.us](http://www.lucastexas.us) on or before 5:00 p.m. on August 12, 2022.*

*Kent Souriyasak, Assistant to the City Manager/Interim 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 Interim City Secretary Kent Souriyasak at 972.912.1213 or by email at [kent@lucastexas.us](mailto:kent@lucastexas.us) at least 48 hours prior to the meeting.*



# City of Lucas City Council Agenda Request August 18, 2022

Item No. 01

Requester: Mayor Jim Olk

## **Agenda Item Request**

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Citizen Input

## **Background Information**

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NA

## **Attachments/Supporting Documentation**

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NA

## **Budget/Financial Impact**

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NA

## **Recommendation**

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NA

## **Motion**

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NA



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Requester: Mayor Jim Olk

#### **Agenda Item Request**

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Items of Community Interest.

#### **Background Information**

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NA

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

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NA

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

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NA

#### **Recommendation**

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NA

#### **Motion**

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NA



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Requester: Assistant to the City Manager/Interim City Secretary Kent Souriyasak  
Public Works Director Scott Holden

#### **Agenda Item Request**

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##### Consent Agenda:

- A. Approval of the minutes of the July 28, 2022, City Council special meeting.
- B. Approval of the minutes of the August 4, 2022, City Council meeting.
- C. Authorize the City Manager to execute a Cooperative Purchasing Interlocal Agreement between the City of Lucas and the City of Grand Prairie.
- D. Authorize the Mayor to enter into an interlocal agreement between the City of Lucas and Collin County for animal control services for a one-year period beginning October 1, 2022, through September 30, 2023, in an amount not to exceed \$19,030.
- E. Authorize the Mayor to enter into an interlocal agreement between the City of Lucas and Collin County for animal sheltering services for a one-year period beginning October 1, 2022, through September 30, 2023, in an amount not to exceed \$14,970.

#### **Background Information**

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##### Agenda Item C:

The purpose of the Cooperative Purchasing Interlocal Agreement is to allow the City of Lucas to purchase asphalt crack sealing and asphalt paving through contracts maintained by the City of Grand Prairie. Once this agreement is in place, staff can carry out future work with Curteo Inc. and Reynolds Asphalt based on their existing contracts with Grand Prairie, in addition to whichever vendors are selected in future bid cycles. This general agreement also allows Lucas to use any City of Grand Prairie contract that may be of interest and vice versa. These Interlocal Agreements lower administrative overhead and having them in place in advance improves project scheduling.

##### Agenda Item D:

The annual cost of the contract for animal control services is \$19,030. This is the same cost as last year, there has been no increase. This is budgeted in line item 11-6999-336.



# City of Lucas

## City Council Agenda Request

### August 18, 2022

#### Agenda Item D:

The annual cost of the contract for animal sheltering services is \$14,970. This is the same cost as last year, there has been no increase. This is budgeted in line item 11-6999-336.

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

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1. Minutes of the July 28, 2022, City Council special meeting
2. Minutes of the August 4, 2022, City Council meeting
3. Cooperative Purchasing Interlocal Agreement between the City of Lucas and the City of Grand Prairie
4. Interlocal Agreement for Animal Control Services with Collin County
5. Interlocal Agreement for Animal Shelter Services with Collin County

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

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NA

#### **Recommendation**

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City staff recommends approval of the Consent Agenda.

#### **Motion**

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



# MINUTES CITY COUNCIL SPECIAL MEETING

July 28, 2022 | 6:00 PM

Council Chambers

City Hall | 665 Country Club Road, Lucas, Texas

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## City Councilmembers Present:

Mayor Jim Olk  
Mayor Pro Tem Kathleen Peele (*arrived 6:58 pm*)  
Councilmember David Keer  
Councilmember Tim Baney  
Councilmember Phil Lawrence (*remote*)  
Councilmember Debbie Fisher

## City Staff Present:

Development Services Director Joe Hilbourn  
Public Works Director Scott Holden  
Assistant to the City Manager Kent Souriyasak  
Management Analyst Kevin Becker  
Management Analyst Patrick Hubbard  
Engineering Consultant Joe Grajewski

## City Councilmembers Absent:

Councilmember Tim Johnson

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

## Citizen Input

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### 1. Citizen Input

There was no citizen input at this meeting.

## Regular Agenda

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### 2. Consider a project update on the West Lucas Road Reconstruction Project including alternative designs and options for drainage.

Mayor Olk read an email from Ilene Mougel, 651 Stinson Road, who indicated to put off the project until the road is built from Country Club Road to the Bait Shop and does not see the need to widen the road.

Christopher Meszler, Director of Engineering with BCC Engineering, gave a presentation to City Council regarding alternative options for the West Lucas Road Reconstruction Project. Mr. Meszler indicated the current design of drainage outfall from Walmart Lucas Addition detention pond crosses West Lucas Road and conveys to Muddy Creek along the south side.

Mr. Meszler discussed two alternatives along with pros and cons: 1) realign outfall from Walmart Lucas Addition to remain on the north side of West Lucas Road and 2) retaining wall on south side to maintain all construction and drainage within a 20-foot easement.

Mr. Meszler presented Alternative 1 indicating that discharge from the Walmart detention pond will be conveyed through a concrete lined, trapezoidal, open channel on the north side of West Lucas Road from Walmart to Muddy Creek. Mr. Meszler explained the ditch will be located outside the 10-foot clear zone from the edge of pavement.



Mr. Meszler presented Alternative 2 indicating that the retaining wall would be approximately 1,320 feet long and 8 to 12 feet high to be built on the south side of West Lucas Road to keep the grading limits within a 20-foot easement and maintain the existing landscaping berm. Mr. Meszler explained there are three type of wall options to consider: gabion basket retaining wall, concrete gravity retaining wall, and concrete cantilever retaining wall.

Mr. Meszler presented the estimated costs related to the alternative options:

- Alternative 1 – Concrete lined ditch on the north side (estimated \$369,000)
- Alternative 2A – Gabion basket retaining wall on the south side (estimated \$760,000)
- Alternative 2B – Concrete gravity retaining wall on the south side (estimated \$1,783,000)
- Alternative 2C – Concrete cantilever retaining wall on the side (estimated \$821,000)

City Council discussed the alternative options and types of retaining wall. Mr. Meszler clarified that the estimated costs for the alternatives is an additional cost on top of the original projections.

**MOTION:** A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Baney to approve Alternative 2A, the gabion basket retaining wall on the south side. The motion passed by a 4 to 2 vote with the following Councilmembers voting in favor and opposed:

**Favor:** Mayor Olk, Mayor Pro Tem Peele, Councilmember Baney, and Councilmember Keer

**Opposed:** Councilmember Lawrence and Councilmember Fisher

**Absent:** Councilmember Johnson

### 3. Adjournment.

**MOTION:** A motion was made by Councilmember Lawrence, seconded by Mayor Olk to adjourn the meeting at 7:27 pm. The motion passed unanimously by a 6 to 0 vote.

APPROVED:

ATTEST:

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Mayor Jim Olk

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Assistant to the City Manager/  
Interim City Secretary Kent Souriyasak



## MINUTES

### CITY COUNCIL REGULAR MEETING

August 4, 2022 | 6:30 PM

Council Chambers | Video Conference

City Hall | 665 Country Club Road, Lucas, Texas

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#### City Councilmembers Present:

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

#### City Staff Present:

City Manager Joni Clarke  
Assistant to the City Manager Kent Souriyasak  
Development Services Director Joe Hilbourn  
Public Works Director Scott Holden  
Assistant City Attorney Courtney Morris

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

### Citizen Input

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#### 1. Citizen Input

There was no citizen input at this meeting.

### Community Interest

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#### 2. Items of Community Interest:

##### A. Presentation of Proclamation to the Lucas Farmers Market for their continued commitment and contribution to the citizens of Lucas.

Mayor Olk presented the Proclamation to the Lucas Farmers Market for their continued commitment and contribution to the citizens of Lucas. Bill Esposito, Lucas Farmers Market Committee Chair was present to accept the Proclamation.

Mayor Olk indicated the next Lucas Farmers Market will be held on Saturday, August 13, 2022, and will feature a back-to-school event and Representative Candy Noble will be presenting a resolution to the Lucas Farmers Market. Mayor Olk reminded residents to conserve water as a mandatory water conservation is in effect. Mayor Olk indicated the Public Lands Trail Cleanup will be held on Saturday, September 17, 2022, at the Highland Park Trailhead. Mayor Olk explained the trail cleanup will also feature raptor displays from the Blackland Prairie Raptor Center and stream water trailer from the North Texas Municipal Water District.

### Consent Agenda

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#### 3. Consent Agenda:

##### A. Approval of the minutes of the July 21, 2022, City Council meeting.

- B. Authorize the City Manager to execute the Cooperative Purchasing Interlocal Agreement between the City of Lucas and the Town of Highland Park.**

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

## **Public Hearing Agenda**

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- 4. Public hearing to consider adopting Ordinance 2022-08-00535 approving amendments to building setbacks, lot line definition, building line definition, and lot width requirements in all residential zoning districts.**
  - A. Presentation by Development Services Director Joe Hilbourn**
  - B. Conduct public hearing**
  - C. Take action regarding proposed zoning amendments**

Development Services Director Joe Hilbourn presented on this agenda item.

City Council requested an illustration and description of the side yard adjacent to a neighbor's yard.

Assistant City Attorney Courtney Morris indicated there is a typographical error under the definition of "Side Yard" where the word "There" should not be capitalized. Ms. Morris clarified that the word "servant" in staff's recommendation was removed as it relates to accessory building information that was pulled out and not a part of this ordinance.

Mayor Olk indicated there is also a typographical error under the definition of "Yard" where the word "obstructed" should be "unobstructed".

Mayor Olk also indicated to add the word "that" under the definition of "Front Yard" where the language should read, "Where a building line is established on a plat, which is not consistent with this ordinance, the building line that is a greater distance from the front property line shall be observed".

Mayor Olk proposed this ordinance to be brought back with an illustration to be approved. Mayor Olk clarified this does not have to go back to the Planning and Zoning Commission.

The public hearing opened at 6:54 pm. There was no one wishing to speak on this agenda item.

The public hearing closed at 6:54 pm.

Mayor Olk proposed to table this agenda item until the ordinance is brought back with an illustration at a future meeting.

**MOTION:** A motion was made by Councilmember Baney, seconded by Councilmember Keer to table this agenda item. The motion passed unanimously by a 7 to 0 vote.

## Regular Agenda

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5. **Consider authorizing the Development Services Director to issue a permit to Rajesh Singh to allow incidental work (without the use of loud power tools) on property he owns located at 1405 Holyoak Lane until 8:00 p.m. (excluding Sundays) expiring on Friday, September 2, 2022, at 8:00 p.m.**

Development Services Director Joe Hilbourn presented on this agenda item.

City Council discussed types of noise levels during non-work hours inside and outside the home. Mr. Hilbourn indicated that work inside the home without noise is not offensive, but the use of loud power tools outside the home will disturb neighbors.

Rajesh Singh, 1405 Holyoak Lane, discussed his concerns regarding work at his property. Mr. Singh indicated his only request is to work after hours as most of the work is done during approved hours for construction.

City Council discussed the noise concerns and the exception for construction work per the Code of Ordinances Section 3.01.010 indicating construction work and the use of any tools or equipment used in construction, drilling or demolition work shall be permitted and lawful only between the hours of 7:00 am and 6:00 pm, Monday through Saturday. City Council indicated there is a violation if noise occurs during afterhours.

**MOTION:** A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Johnson to deny the Development Services Director to issue a permit to Rajesh Singh to allow incidental work (without the use of loud power tools) on property he owns located at 1405 Holyoak Lane until 8:00 p.m. (excluding Sundays) expiring on Friday, September 2, 2022, at 8:00 p.m. The motion passed unanimously by a 7 to 0 vote.

6. **Consider a request by City of Lucas resident Tony Prutch to waive the requirements per Article 13.06 Solid Waste, Division 2 Collection, Section 13.06.033 in the City's Code of Ordinances to continue using a dumpster for personal use at the front of his residential property located at 910 West Blondy Jhune Road.**

Development Services Director Joe Hilbourn presented on this agenda item.

Tony Prutch, 910 West Blondy Jhune Road, indicated he needed a viable solution for trash as he does not have enough trash cans to handle trash accumulation per week.

City Council discussed the amount of trash accumulation from the household and if the dumpster could be moved further back, behind the house or accessory building.

Mr. Hilbourn indicated the City does require a dumpster onsite during construction.

City Council inquired if Barnes Waste Disposal or an outside contractor picks up trash from the dumpster. Assistant City Attorney Courtney Morris indicated there may be a problem with the City's trash contractor since all trash should be collected by the contractor.

City Manager Joni Clarke indicated dumpsters are defined loosely and this warrants further research. Ms. Clarke explained there are circumstances where dumpsters may contain household waste and manure. Ms. Clarke indicated staff will send information regarding dumpsters to City Council.

Greg Jacobs, 1415 Ford Lane, spoke in opposition to this agenda item.

Mayor Olk read public comment emails from the following citizens:

- Deborah Jacobs, 1415 Ford Lane, indicated opposition to this agenda item.
- Adam Sussman, 940 North Winningkoff Road, indicated opposition to this agenda item.
- Kieri Winters, 1500 Snider Court, indicated opposition to this agenda item.

City Council discussed further looking into the dumpster issue and requested a list of all dumpsters located within the city and to review ordinances.

Mayor Olk proposed to table the agenda item and request staff to provide a report. City Council was in agreement to table this agenda item.

**7. Presentation by the North Texas Municipal Water District regarding the recommendation to add a truck wash station at the Wilson Creek Regional Wastewater Treatment Plant.**

Councilmember Debbie Fisher introduced David Brewster, Assistant Deputy of Wastewater at North Texas Municipal Water District (NTMWD) who is present with his team to give a presentation regarding the Wilson Creek Regional Wastewater Treatment Plant.

Morgan Dadgostar, Regional Wastewater System Manager at NTMWD gave a presentation on this agenda item. Morgan Dadgostar discussed the processes and equipment used for odor control management.

City Council inquired about the process for truck washing before at the landfill and after at the treatment plant. Ms. Dadgostar indicated there are currently no means for washing at the landfill. Mr. Brewster indicated trucks are washed weekly but there are issues with runoff and where it goes to at the landfill.

Mayor Pro Tem Peele indicated there is an RV (recreational vehicle) located near the treatment plant. Mr. Brewster indicated no one lives at the site and will investigate. City Manager Joni Clarke will be in contact with Mr. Brewster to provide further information.

Mr. Brewster indicated NTMWD recommends developing an interlocal agreement with the City of Lucas to add a container wash station to improve air quality within the facility and throughout the biosolids transportation route.

**MOTION:** A motion was made by Councilmember Fisher, seconded by Councilmember Baney to approve developing an interlocal agreement with the North Texas Municipal Water District for a truck wash station at the Wilson Creek Regional Wastewater Treatment Plant. The motion passed unanimously by a 7 to 0 vote.

Mr. Brewster continued with the presentation to provide an update regarding trends in water demand. Mr. Brewster discussed the ongoing regional drought, water resource, and emergency management plan. Billy George, Deputy Director of Water and Wastewater at NTMWD provided clarification regarding the emergency management plan.

City Council thanked NTMWD for the communication and updates.

**8. Consider entering into a Public Improvement Participation Agreement with Farmstead Estates Phase Two; appropriate funding in the amount of \$199,075 from unrestricted General Fund Reserves for detention of excess offsite stormwater runoff; and authorize the City Manager to execute the agreement.**

Development Services Director Joe Hilbourn presented on this agenda item.

Brad Livingstone, 9 Orchard Road, provided comments regarding drainage along his property and in the neighborhood.

Mr. Hilbourn clarified work is being performed in sequential order to address drainage.

City Manager Joni Clarke indicated a drainage meeting will be held in September and email will be sent out to the neighbors.

**MOTION:** A motion was made by Councilmember Baney, seconded by Councilmember Keer to approve entering into a Public Improvement Participation Agreement with Farmstead Estates Phase Two; appropriate funding in the amount of \$199,075 from unrestricted General Fund Reserves for detention of excess offsite stormwater runoff; and authorize the City Manager to execute the agreement. The motion passed unanimously by a 7 to 0 vote.

City Council went into a break at 9:03 pm.

City Council returned from the break at 9:10 pm.

**9. Consider adopting Ordinance 2022-08-00534 amending the Code of Ordinances Chapters 1 and 3 to clarify provisions relating to the Building and Standards Commission.**

Development Services Director Joe Hilbourn presented on this agenda item.

Assistant City Attorney Courtney Morris indicated she prepared the amended ordinances and explained that the Building and Standards Commission consist of the same members of the Board of Adjustment but serves as a separate commission. Mayor Pro Tem Peele indicated Ms. Morris provided training to the Building and Standards Commission which consist of citizens who devote their time and take their obligations seriously to other citizens.

**MOTION:** A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Johnson to approve adopting Ordinance 2022-08-00534 amending the Code of Ordinances Chapters 1 and 3 to clarify provisions relating to the Building and Standards Commission. The motion passed unanimously by a 7 to 0 vote.

**10. Consider board applications to fill a vacant alternate position on the Parks and Open Space Board with a term expiring December 31, 2023.**

Assistant to the City Manager/Interim City Secretary Kent Souriyasak indicated Laura Howard has resigned as Alternate Member 1 from the Parks and Open Space Board. Mr. Souriyasak indicated there is a vacancy for City Council to consider filling based on the volunteer applications for boards and commissions.

Councilmember Baney recommends skipping the interview process and indicated there are two applicants who spent a large amount of time volunteering. Councilmember Baney suggested nominating John Elliott for the Alternate 2 position and moving Laura Giles to the Alternate 1 position.

Bill Esposito, 13 North Star Road, indicated John Elliott takes on an active role at the Lucas Farmers Market.

Councilmember Baney indicated John Elliott is a hard worker and will do an exceptional job.

Councilmember Fisher vouched for John Elliott and his willingness to take on a more leadership role.

**MOTION:** A motion was made by Councilmember Baney, seconded by Councilmember Fisher to promote Alternate Member 2 to Alternate Member 1 of the Parks and Open Space Board with a term expiring of December 31, 2023. The motion passed unanimously by a 7 to 0 vote.

**MOTION:** A motion was made by Councilmember Baney, seconded by Councilmember Fisher to appoint John Elliott as Alternate Member 2 to the Parks and Open Space Board with a term expiring December 31, 2022. The motion pass unanimously by a 7 to 0 vote.

## **Executive Agenda**

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**11. Executive Session: An Executive Session is not scheduled for this meeting.**

An executive session was not held at this meeting.

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

An executive session was not held at this meeting; therefore, no action was taken.

**13. Adjournment.**

**MOTION:** A motion was made by Councilmember Johnson, seconded by Councilmember Lawrence to adjourn the meeting at 9:18 pm. The motion passed unanimously by a 7 to 0 vote.

APPROVED:

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Mayor Jim Olk

ATTEST:

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Assistant to the City Manager/  
Interim City Secretary Kent Souriyasak



**MASTER INTERLOCAL COOPERATIVE PURCHASING AGREEMENT  
BETWEEN THE CITY OF GRAND PRAIRIE  
AND CITY OF LUCAS**

**WHEREAS**, Chapter 791 of the Texas Government Code, also known as the Interlocal Cooperation Act, and Chapter 271.102 of the Texas Local Government Code authorize all local governments to contract with each other to perform governmental functions or services including administrative functions normally associated with the operation of government such as purchasing of necessary equipment, supplies and services;

**WHEREAS**, The City of Grand Prairie (the “City”) and CITY OF LUCAS (“Entity”) desire to enter into this Agreement for the purpose of fulfilling and implementing their respective public and governmental purposes, needs, objectives, programs and services;

**WHEREAS**, The City and Entity represent that each are independently authorized to perform the functions or services contemplated by this Agreement;

**WHEREAS**, it is deemed in the best interest of all participating governments that said governments do enter into a mutually satisfactory agreement for the purchase of necessary equipment, supplies, and services;

**WHEREAS**, the participating governments are of the opinion that cooperation in the purchasing of equipment, supplies, services and auctions will be beneficial to the taxpayers of the governments through the efficiencies and potential savings to be realized; and

**WHEREAS**, each party has sufficient resources to perform the functions contemplated by this Agreement;

**NOW THEREFORE**, the parties hereto, in consideration of the mutual covenants and conditions contained herein, promise and agree as to each of the other as follows:

1. The City and Entity are authorized to participate in each other’s current and/or future contracts for goods and services. Said contracts shall have been established in accordance with all appropriate procedures governing competitive bids and competitive proposals, if required.
2. The City and Entity agree that the ordering of goods and services is the responsibility of the local government seeking to obtain such goods and services under the established contract, and that participating government shall deal directly with the vendor in obtaining the goods and services and payment therefore. The participating government shall be liable to the vendor only for goods and services ordered and received by it, and shall not, by the execution of this Agreement, assume any additional liability. Neither the City nor Entity warrants, or is responsible for, the quality or delivery of goods or services from the vendor under contract. Should a dispute arise between a participating government and a vendor, the same shall be handled by and between that participating government and the vendor.

3. Each government shall pay invoices directly to the providers of goods and services that are invoiced and delivered directly to each respective government.
4. Participation of either government in any cooperative purchasing activity is strictly voluntary. Nothing in this Agreement shall prevent either governments from purchasing and/or accepting and awarding bids, proposals and contracts subject to this Agreement on its own behalf.
5. Each government shall ensure that all applicable laws and ordinances have been satisfied.
6. **Effective Date and Term.** This Agreement shall be effective when the last party signing causes the Agreement to be fully executed and will remain in full force and effect indefinitely. Any party may modify and/or terminate this Agreement in accordance with Paragraphs 7 and 8, respectively.
7. **Modification.** The terms and conditions of this Agreement may be modified upon the mutual consent of all parties. Mutual consent will be demonstrated by approval of the governing body of each party hereto. No modification to this Agreement shall be effective and binding unless and until it is reduced to writing and signed by duly authorized representatives of all parties.
8. **Termination.** This Agreement may be terminated at any time by the City or Entity, with or without cause, upon thirty (30) days written notice to the other party in accordance with Paragraph 11 herein.
9. **Hold Harmless.** To the extent allowed by law, the City and Entity agree to hold each other harmless from and against any and all claims, losses, damages, causes of action, suits and liabilities of every kind, including all expenses of litigation, court costs and attorney's fees, for injury or death of any person, for damage to any property, or for any breach of contract, arising out of or in connection with the work done under this Agreement.
10. **Invalidity.** If any provision of this Agreement shall be held to be invalid, illegal, or unenforceable by a court or other tribunal of competent jurisdiction, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby. The parties shall use their best efforts to replace the respective provision or provisions of this Agreement with legal terms and conditions approximating the original intent of the parties.
11. **Written Notice.** Unless otherwise specified, written notice shall be deemed to have been duly served if delivered in person, sent by email, by fax with successful send confirmation, or by certified mail to the last business address as listed herein.

**City of Grand Prairie:**

Purchasing Division  
Attn: Purchasing Manager  
City of Grand Prairie  
300 W. Main St.  
PO Box 534045  
Grand Prairie, TX 75050  
Phone: (972) 237-8269  
Fax: (972) 237-8265  
purchasingfax@gptx.org

**City of Lucas:**

City Manager  
Attn: City Manager  
City of Lucas  
665 Country Club Rd  
Lucas, TX 75002  
Phone: (972) 727-8999  
Fax: (972) 727-0091  
jclarke@lucastexas.us

12. **Entire Agreement.** It is understood that this Agreement contains the entire agreement between the parties and supersedes any and all prior agreements, arrangements, or understandings between the parties relating to the subject matter. No oral understandings, statements, promises, or inducements contrary to the terms of this Agreement exist. This Agreement cannot be changed or terminated orally. No verbal agreement or conversation with any officer, agent, or employee of any party before or after the execution of this Agreement shall affect or modify any of the terms or obligations hereunder.
13. **Amendment.** No Amendment to this Agreement shall be effective and binding unless and until it is reduced to writing and signed by duly authorized representatives of both parties.
14. **Texas Law.** This Agreement has been made under and shall be governed by the laws of the State of Texas.
15. **Place of Performance.** Performance and all matters related thereto shall be in the County of the government originating the bid. This shall be Collin County, Texas, United States of America for Entity and shall be Dallas County, Texas, United States of America for the City.
16. **Authority to Enter Contract.** Each party has the full power and authority to enter into and perform this Agreement and the person signing this Agreement on behalf of each party has been properly authorized and empowered to enter into this Agreement. The persons executing this Agreement hereby represent that they have authorization to sign on behalf of their respective Government.
17. **Waiver.** Failure of any party, at any time, to enforce a provision of this Agreement, shall in no way constitute a waiver of that provision, nor in

anyway affect the validity of this Agreement, any part hereof, or the right of either party thereafter to enforce each and every provision hereof. No term of this Agreement shall be deemed waived or breach excused unless the waiver shall be in writing and signed by the party claimed to have waived. Furthermore, any consent to or waiver of a breach will not constitute consent to or waiver of or excuse of any other different or subsequent breach.

18. **Agreement Read.** The parties acknowledge that they understand and intend to be bound by the terms and conditions of this Agreement.
19. **Multiple Originals.** It is understood and agreed that this Agreement may be executed in multiple counterparts, each of which shall be deemed an original for all purposes.

**CITY OF GRAND PRAIRIE**

**CITY OF LUCAS**

BY: \_\_\_\_\_  
Deputy City Manager

BY: \_\_\_\_\_  
City Manager

DATE:

\_\_\_\_\_

\_\_\_\_\_ "BY" Printed Name and Title

ATTEST: \_\_\_\_\_  
Mona Lisa Galicia, City Secretary

ATTEST: \_\_\_\_\_

DATE:

\_\_\_\_\_

\_\_\_\_\_ "ATTEST" Printed Name and Title

APPROVED AS TO FORM:

\_\_\_\_\_  
Megan Mahan, City Attorney



Contract Modification Document

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

Vendor: City of Lucas
665 Country Club Rd
Lucas, TX 75002

Contract No. 10095-09
Contract: Interlocal Agreement for Animal Control
Services

YOU ARE DIRECTED TO MAKE THE FOLLOWING MODIFICATION TO THIS CONTRACT

Item #1 The agreement will be renewed for a period of one (1) year, beginning October 1, 2022, through and including September 30, 2023, at the rate below.

Item #2 Total Amount for fiscal year 2023: \$19,030.00

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

Amendment No.16 has been accepted and authorized by authority of Collin County Commissioners Court by Court Order No. effective on 10/1/2022.

ACCEPTED BY:

SIGNATURE

(Print Name)

TITLE:

DATE:

SIGNATURE

Michelle Charnoski, NIGP-CPP, CPPB

(Print Name)

TITLE: Purchasing Agent

DATE:

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HISTORICAL INFORMATION

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

Amendment	<u>No. 15</u>	Court Order No.	<u>2021-808-08-23</u>	Summary	<u>Renewal</u>
Amendment	<u>No. 16</u>	Court Order No.	<u></u>	Summary	<u>Agreement extended and fees</u>

STATE OF TEXAS       §  
                                  §  
COUNTY OF COLLIN   §

**INTERLOCAL AGREEMENT FOR ANIMAL CONTROL SERVICES**

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

**RECITALS**

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

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

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

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

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

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



hereby acknowledged, the Parties do hereby agree as follows:

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

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

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

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

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

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

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

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

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

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

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

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

11. **Dispute Resolution Process.**

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

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

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

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

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

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

12. **Miscellaneous.**

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

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

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

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

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

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

**For the County:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**COLLIN COUNTY, TEXAS**

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

BY:   
Keith Self

TITLE: County Judge

DATE: 1/11/08

ATTEST: 

TITLE: Administrative Secretary

**CITY OF LUCAS, TEXAS**

151 Country Club Road  
Lucas, Texas 75002-7663

BY:   
Bill Carmickle

TITLE: Mayor

DATE: December 6, 2007

ATTEST: 

TITLE: City Secretary



## EXHIBIT "A"

### Animal Control – Scope of Services

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



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



Contract Modification Document

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

Vendor: City of Lucas
665 Country Club Rd.
Lucas, TX 75002

Contract No. 10096-09
Contract: Interlocal Agreement for Facility
Construction and use of an Animal
Shelter in Collin County

YOU ARE DIRECTED TO MAKE THE FOLLOWING MODIFICATION TO THIS CONTRACT

Item #1 The agreement will be renewed for a period of one (1) year, beginning October 1, 2022, through and including September 30, 2023, at the rate below.

Item #2 Total Amount for fiscal year 2023: \$14,970.00

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

Amendment No.15 has been accepted and authorized by authority of Collin County Commissioners Court by Court Order No. effective on 10/1/2022.

ACCEPTED BY:

SIGNATURE

(Print Name)

TITLE:

DATE:

SIGNATURE

Michelle Charnoski, NIGP-CPP, CPPB

(Print Name)

TITLE: Purchasing Agent

DATE:

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HISTORICAL INFORMATION

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

Amendment	<u>No. 14</u>	Court Order No.	<u>2021-800-08-23</u>	Summary	<u>Renewal</u>
Amendment	<u>No. 15</u>	Court Order No.	<u></u>	Summary	<u>Agreement extended and fees</u>

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

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

**RECITALS**

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

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

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

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

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

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

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

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

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

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

**TERMS:**

1. **Definitions.** For purposes of this Agreement and all other agreements, contracts and documents executed, adopted or approved pursuant to this Agreement, the following terms shall have the meaning prescribed to them within this section unless the context of their use dictates otherwise:
  - (a) **Agreement**—this Agreement together with all attachments and schedules appended hereto.
  - (b) **City**—the City of Lucas
  - (c) **County**—Collin County, Texas.
  - (d) **Quarterly Payment**—Payments made to the County by the City on a quarterly basis.
  - (e) **Shelter**—the animal shelter facility, including all buildings and structures located on the Shelter Site, utilized for purposes of housing and/or treating animals on behalf of the Parties.
  - (f) **Shelter Services**—the scope of services to be provided at the Shelter, as further described and shown on the attached “Exhibit A”.
  
2. **Parties.** The Parties to this Agreement (“Parties”) are Collin County and the City of Lucas.

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

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

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

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



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

13. **Dispute Resolution Process.**

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

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

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

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

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

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

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

14. **Miscellaneous.**

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

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

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

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

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

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

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

**For Collin County, Texas:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

***COLLIN COUNTY, TEXAS***

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

BY: \_\_\_\_\_

Keith Self

TITLE: County Judge

DATE: \_\_\_\_\_

1/11/08

***CITY OF LUCAS, TEXAS***

151 Country Club Road  
Lucas, Texas 75002-7663

BY: \_\_\_\_\_

Bill Carmickle

TITLE: Mayor

DATE: \_\_\_\_\_

December 6, 2007



ATTEST: Georgia D. Shepherd

TITLE: Administrative Secretary

ATTEST: Kathy Wingo

TITLE: City Secretary

## Animal Shelter – Scope of Services

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



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Item No. 04

Requester: Public Works Director Scott Holden  
Gary Hendricks, Birkhoff, Hendricks, & Carter, LLP

#### **Agenda Item Request**

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Presentation by Birkhoff, Hendricks & Carter, LLP regarding project updates to address immediate needs, build-out and pressure boundary divides for the Water Master Plan.

#### **Background Information**

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Gary Hendricks, Alternate Managing Partner at Birkhoff, Hendricks & Carter, LLP (BH&C) will be presenting project updates to address immediate needs, build-out and pressure boundary divides as it relates to the Water Master Plan.

During the presentation regarding the existing Hydraulic Model at the City Council meeting on October 21, 2021, the City Council directed staff to seek assistance to develop the Water Master Plan and updates to the Water Distribution System Map. BH&C was selected to prepare the Water Master Plan including updates to the Water Distribution Master Plan, Water Impact Fees, and Roadway Impact Fees. At the City Council meeting on December 16, 2021, the City Council authorized the City Manager to enter into a professional services agreement with BH&C to develop the Water Master Plan.

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

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1. 2022 Water Distribution System Master Plan
2. Immediate Needs Projects
3. Pressure Boundary Divide Projects

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

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In Fiscal Year 2021 - 2022, the City Council appropriated funding in the total amount of \$93,800 for BH&C per the professional services agreement based on the following:

- \$63,800 from Unrestricted Water Fund Reserves to account 51-6409-309 Professional Services for the Water Master Plan including engineering analysis and reports for the Water Distribution System Map and Water Impact Fee Update
- \$30,000 from Unrestricted General Fund Reserves to account 11-6209-309 Professional Services for engineering analysis of Roadway Impact Fee Update

#### **Recommendation**

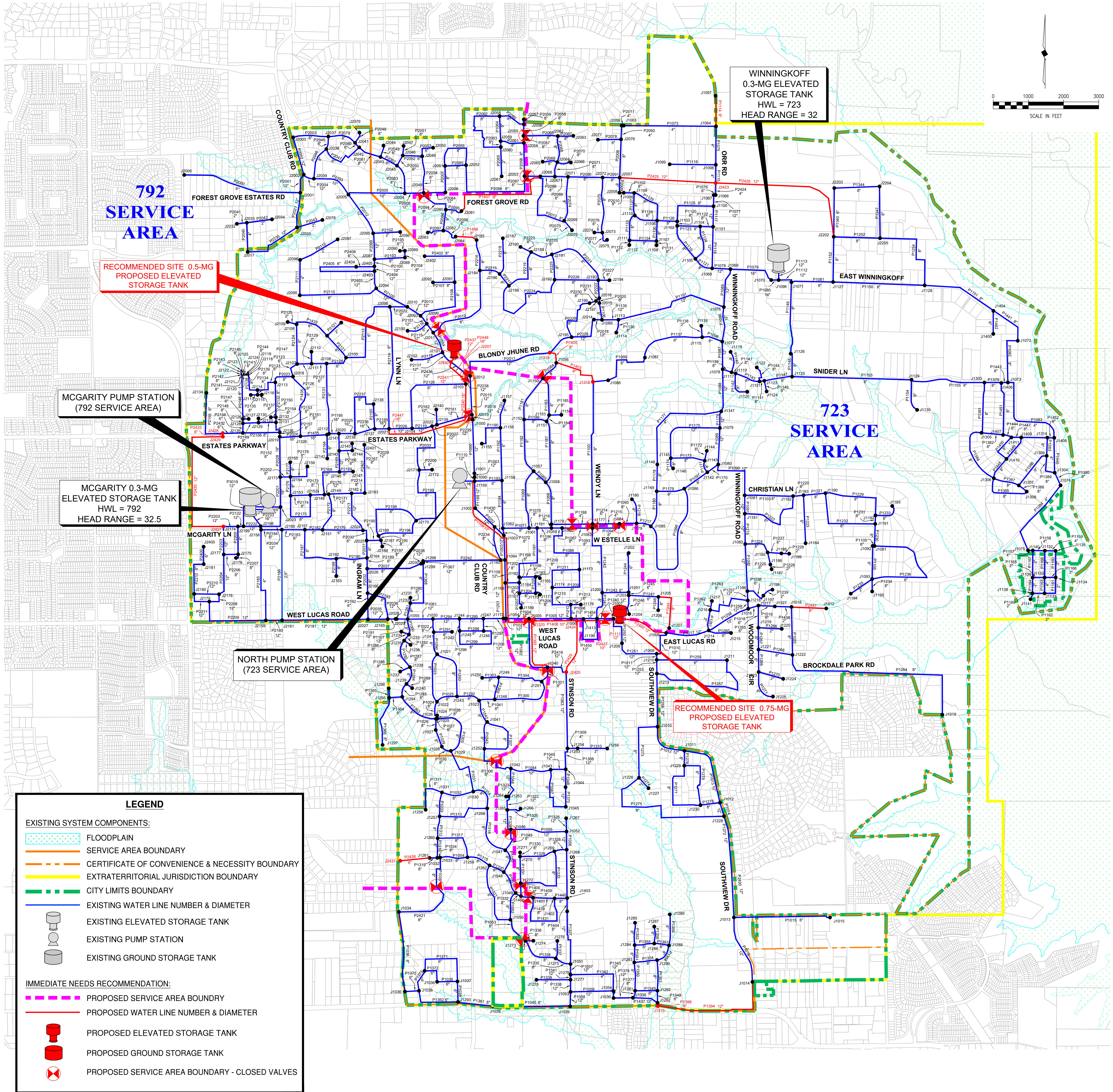
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NA

#### **Motion**

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There is no motion required.



WINNINGKOFF  
0.3-MG ELEVATED  
STORAGE TANK  
HWL = 723  
HEAD RANGE = 32

792  
SERVICE  
AREA

RECOMMENDED SITE 0.5-MG  
PROPOSED ELEVATED  
STORAGE TANK

MCGARITY PUMP STATION  
(792 SERVICE AREA)

MCGARITY 0.3-MG  
ELEVATED STORAGE TANK  
HWL = 792  
HEAD RANGE = 32.5

NORTH PUMP STATION  
(723 SERVICE AREA)

723  
SERVICE  
AREA

RECOMMENDED SITE 0.75-MG  
PROPOSED ELEVATED  
STORAGE TANK

**LEGEND**

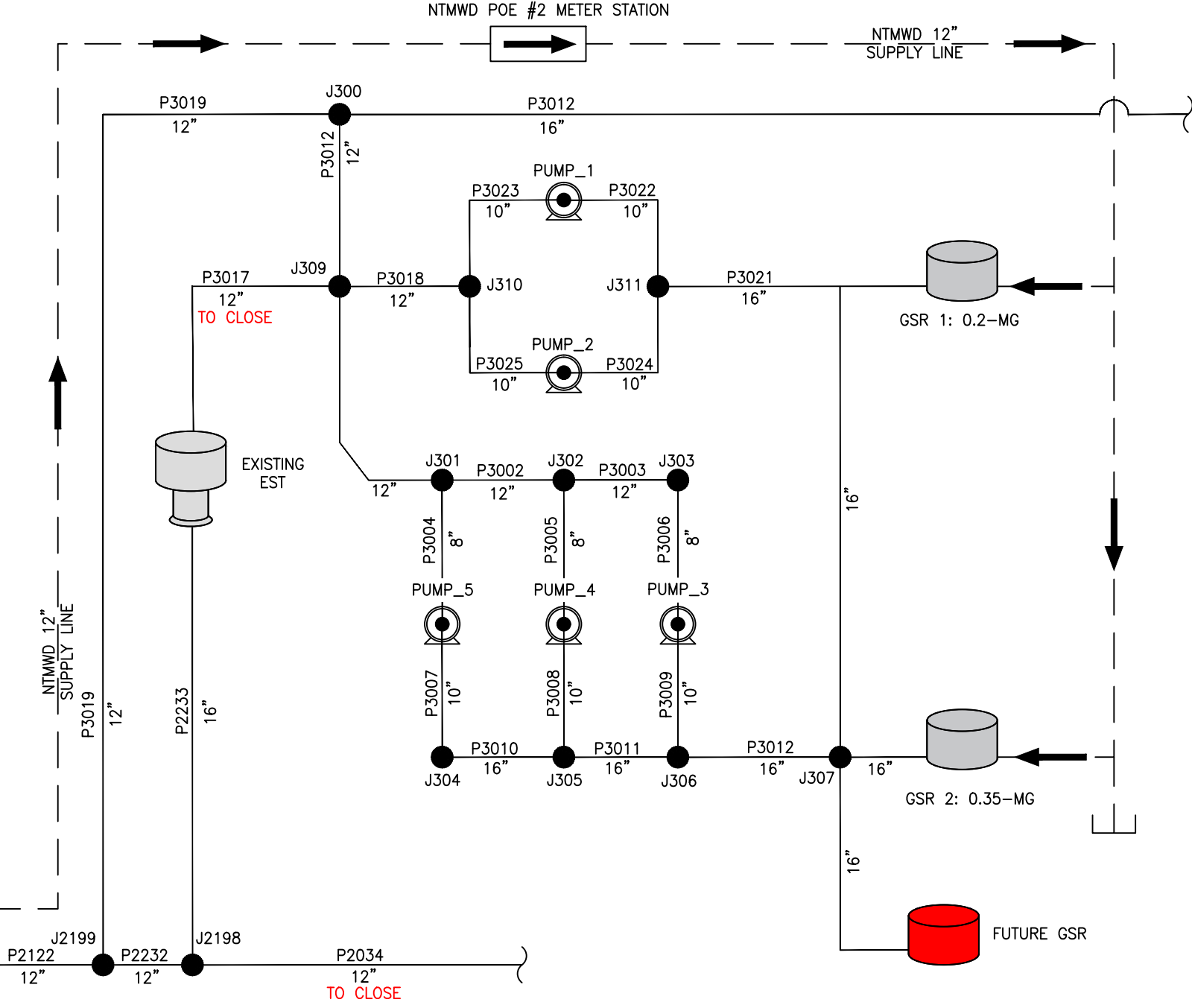
**EXISTING SYSTEM COMPONENTS:**

- FLOODPLAIN
- SERVICE AREA BOUNDARY
- CERTIFICATE OF CONVENIENCE & NECESSITY BOUNDARY
- EXTRATERRITORIAL JURISDICTION BOUNDARY
- CITY LIMITS BOUNDARY
- EXISTING WATER LINE NUMBER & DIAMETER
- EXISTING ELEVATED STORAGE TANK
- EXISTING PUMP STATION
- EXISTING GROUND STORAGE TANK

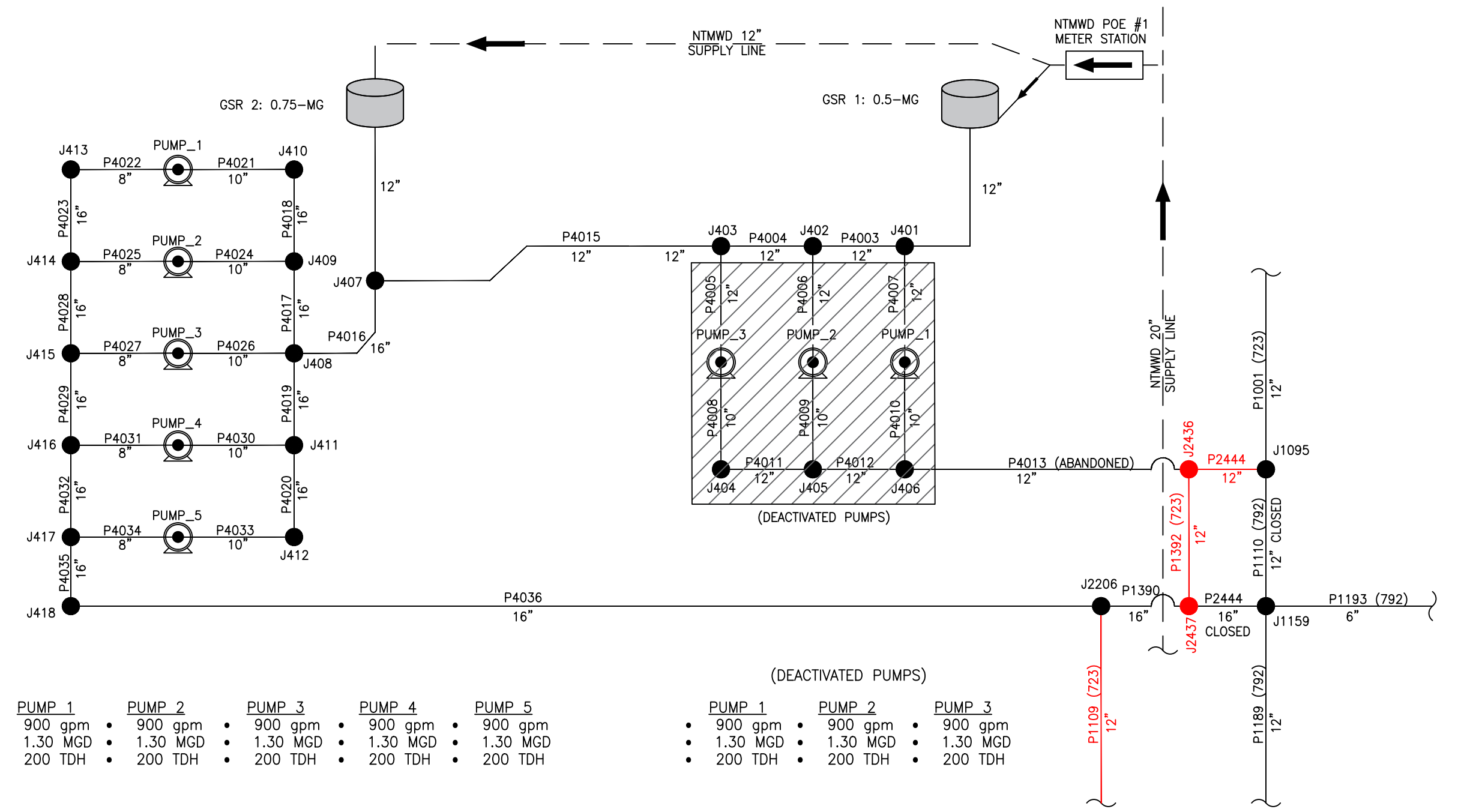
**IMMEDIATE NEEDS RECOMMENDATION:**

- PROPOSED SERVICE AREA BOUNDARY
- PROPOSED WATER LINE NUMBER & DIAMETER
- PROPOSED ELEVATED STORAGE TANK
- PROPOSED GROUND STORAGE TANK
- PROPOSED SERVICE AREA BOUNDARY - CLOSED VALVES

**MCGARITY PUMP STATION (792 SERVICE AREA)**  
MAX DAY DEMAND = 4.3 MGD



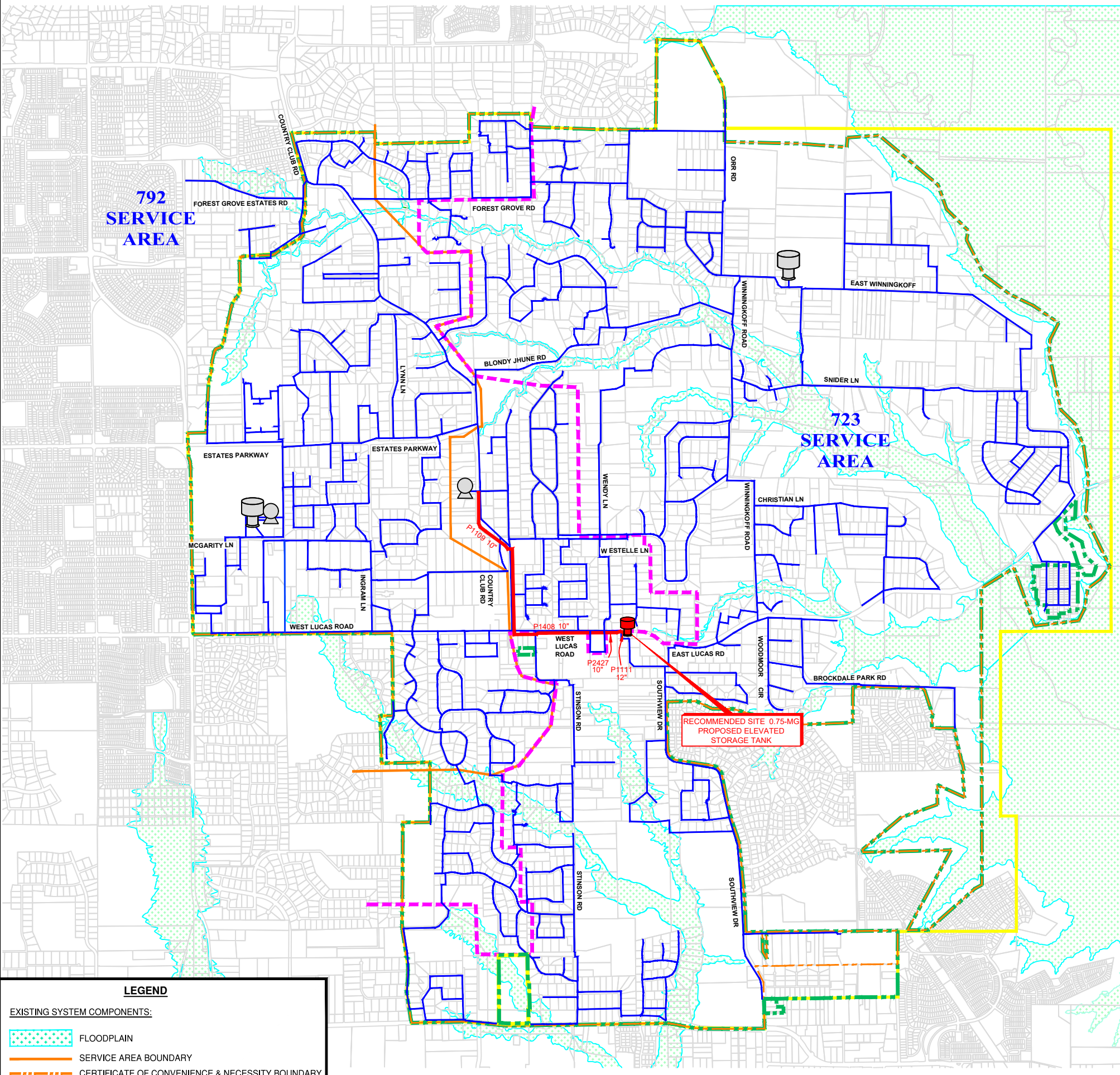
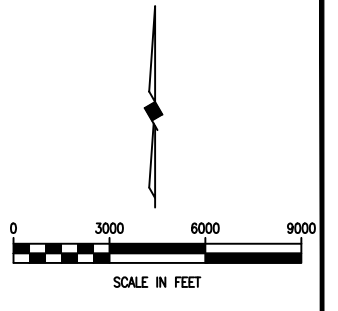
**NORTH PUMP STATION (723 SERVICE AREA)**  
MAX DAY DEMAND = 6.6 MGD



**2022 WATER DISTRIBUTION SYSTEM  
MASTER PLAN**

BIRKHOFF, HENDRICKS & CARTER, L.L.P.  
DALLAS, TEXAS  
TIPPLERS FIRM NO. 526  
JULY 2022





**LEGEND**

**EXISTING SYSTEM COMPONENTS:**

- FLOODPLAIN
- SERVICE AREA BOUNDARY
- CERTIFICATE OF CONVENIENCE & NECESSITY BOUNDARY
- EXTRATERRITORIAL JURISDICTION BOUNDARY
- CITY LIMITS BOUNDARY
- EXISTING WATER LINE NUMBER & DIAMETER
- EXISTING ELEVATED STORAGE TANK
- EXISTING PUMP STATION
- EXISTING GROUND STORAGE TANK

**IMMEDIATE NEEDS RECOMMENDATION:**

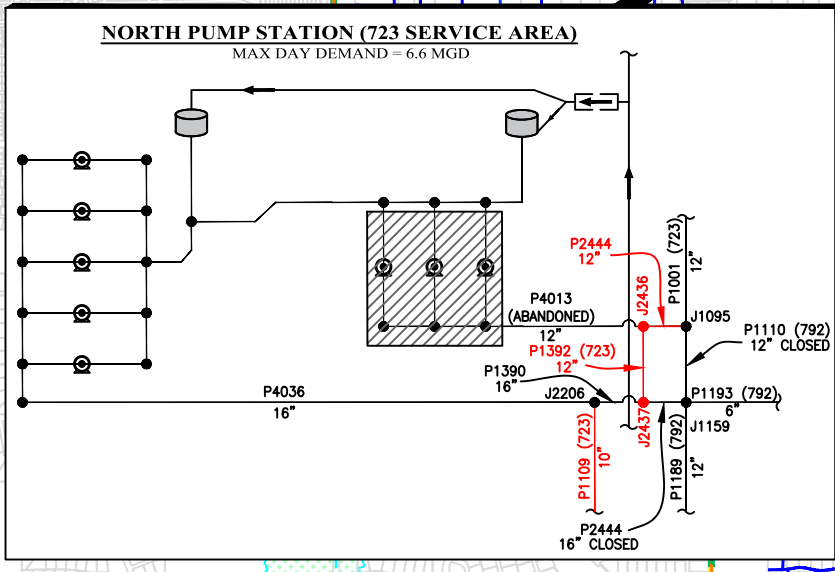
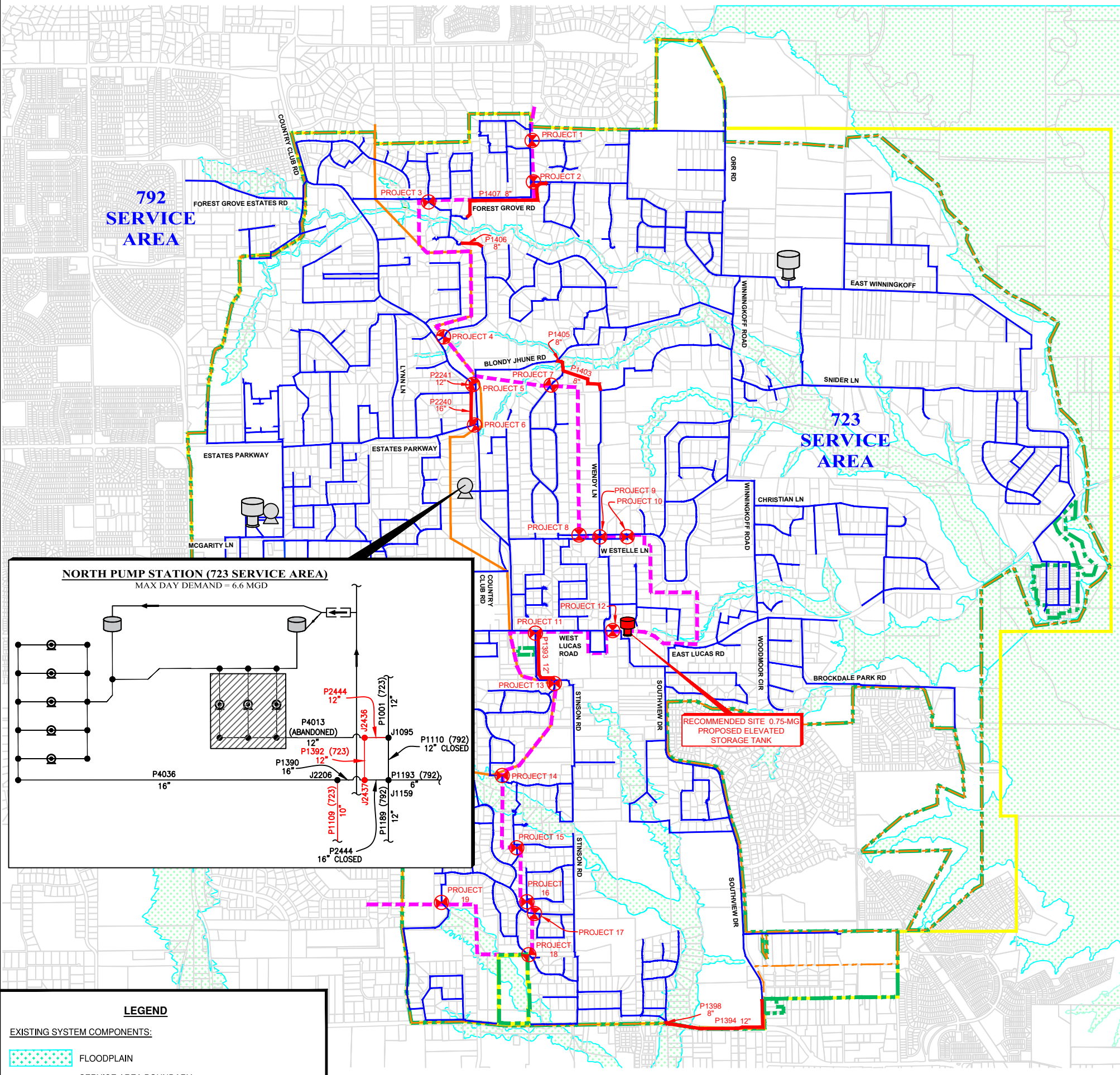
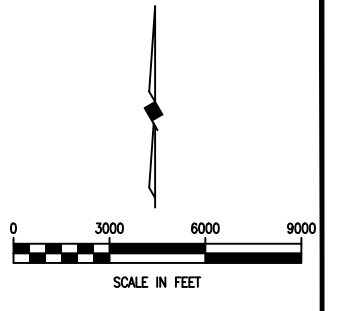
- PROPOSED SERVICE AREA BOUNDARY
- PROPOSED WATER LINE NUMBER & DIAMETER
- PROPOSED ELEVATED STORAGE TANK

**BIRKHOFF, HENDRICKS & CARTER, L.L.P.**  
 PROFESSIONAL ENGINEERS  
 TBPE Firm No. 526; TBPLS Firm No. 10031800  
 Dallas, Texas



**IMMEDIATE NEEDS  
 PROJECTS**

AUGUST 2022



**LEGEND**

**EXISTING SYSTEM COMPONENTS:**

- FLOODPLAIN
- SERVICE AREA BOUNDARY
- CERTIFICATE OF CONVENIENCE & NECESSITY BOUNDARY
- EXTRATERRITORIAL JURISDICTION BOUNDARY
- CITY LIMITS BOUNDARY
- EXISTING WATER LINE NUMBER & DIAMETER
- EXISTING ELEVATED STORAGE TANK
- EXISTING PUMP STATION
- EXISTING GROUND STORAGE TANK

**BUILD OUT RECOMMENDATIONS:**

- PROPOSED SERVICE AREA BOUNDARY
- PROPOSED WATER LINE NUMBER & DIAMETER
- PROPOSED SERVICE AREA BOUNDARY - CLOSED VALVES

**BIRKHOFF, HENDRICKS & CARTER, L.L.P.**  
 PROFESSIONAL ENGINEERS  
 TBPE Firm No. 526; TBPLS Firm No. 10031800  
 Dallas, Texas



# PRESSURE BOUNDARY DIVIDE PROJECTS

AUGUST 2022



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Item No. 05

Requester: Public Works Director Scott Holden  
Engineering Consultant Joe Grajewski  
Management Analyst Patrick Hubbard  
City Manager Joni Clarke

### **Agenda Item Request**

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Discuss establishing a drainage policy to effectively manage the stormwater system, evaluate options for future activity, and provide direction to the City Manager.

### **Background Information**

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#### **City Council Goal**

The City Council identified the topic of drainage as a high priority level. The City Council sees this as a long-term citywide issue that can have far reaching implications on both the City and the residents. The City Council would like to have a plan in place to help guide the direction of drainage so that clear expectations can be set and communicated to the citizens. The City Council tasked the City Manager with developing a framework for managing drainage issues in our community. It was requested that the framework include types of drainage studies that might be warranted as well as potential financing options to correct the drainage issues. The City Council further requested that staff first provide a broad range of options in which the City Council can evaluate and provide staff with direction for further clarification into a viable policy. To achieve this, the City Manager formed a Drainage Policy Team to research the topic from multiple perspectives and identify the necessary components of a comprehensive drainage policy.

#### **Defining the Stormwater System**

A necessary first stage in establishing a drainage policy is to define what constitutes the stormwater system. This system consists of the public and privately owned infrastructure necessary to move stormwater through the city to its eventual discharge outside of the city. To accurately plan for and operate this system, staff are creating a GIS database of each drainage basin and of each facility (e.g., culvert or bridge) that the City of Lucas owns and is responsible for maintaining.

#### **Applying the Database to Operations and Capital Planning**

With public facilities defined, staff can implement a more systematic method for scheduling inspections and subsequent maintenance of higher priority facilities. Staff can also estimate the overall condition and remaining life of these assets to improve capital improvement planning and more accurately forecast future liabilities. Staff propose modeling facility inspections using the TxDOT (Texas Department of Transportation) process to facilitate interoperability. Such data will also inform stormwater design criteria and as a launching off point for consideration of later drainage studies.



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Item No. 05

Future studies may include:

- A Stormwater Master Plan
- Targeted Basin Studies
- Neighborhood Drainage Analysis

In addition to potential for further study, the City Council will have ample opportunity to drive decisions as the process of inspecting and maintaining drainage assets uncovers future projects.

### **Defining a Complaint and Compliance Process for Private Properties**

Following the process described above, the City can establish its drainage basins, the public system within those basins, and a schedule for operations and capital projects within this system. Once established, this can serve as context for enforcement on private property. This is necessary because almost all the channels and driveway culverts in Lucas are not publicly owned or maintained.

The City established enforcement authority for stormwater in the Code of Ordinances section 6.02.002 “Prohibited Acts” under subsection (d) which states:

(d) It shall be unlawful for any person owning, claiming, occupying, or having supervision or control of any real property in the city, including any adjacent and contiguous rights-of-way or easements, to permit or allow a ditch, watercourse, culvert, or other earthen structure, to obstruct, contribute to obstructions, through either direct action or failure to maintain and prevent flooding, or the accumulation or ponding of standing, stagnant, or non-maintained water thereon.

Staff has been in contact with legal counsel to determine what options are available for carrying out enforcement on private land. Staff has developed a first draft of a complaint and compliance process for private enforcement which is included as an attachment in this packet. Staff propose utilizing GIS to create an additional layer to the stormwater database containing information on stormwater complaints and prioritizing those complaints in the manner described in the attachment.

### **Regulatory Obligations**

In addition to operations and capital impacts, stormwater is directly governed by two distinct sets of Federal regulations. These are the Clean Water Act (CWA) and the National Flood Insurance Program (NFIP). The intent of CWA is to protect water quality while the NFIP seeks to mitigate flood damage. While most stormwater projects have an impact on both water quality and flood risk, it is important to distinguish the two concerns and the City’s regulatory obligations toward each. Staff needs to be independently familiar with the requirements of both programs in order to comply with State and Federal standards. The City may have additional obligations beyond these regulations, but these programs form the core of stormwater management and floodplain management from a regulatory standpoint.



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Item No. 05

#### **Funding Stormwater Activity**

The City does not have a dedicated revenue fund for stormwater. Funding for drainage projects is set through the budget process on an annual basis and as a proportion of unrestricted revenue from the general fund. In effect, this means that stormwater projects are funded through general property and sales tax levies, in competition with other general fund priorities and on a year-to-year basis.

There is merit to establishing a revenue stream to fund stormwater projects. This is a common practice in Texas and DFW. The advantages of establishing such funds include that it provides assurance to stakeholders that revenue will be allocated to stormwater projects by restricting the revenue for such projects, provides a stable revenue stream which allows for more reliable revenue forecasting, and allows for more targeted revenue collection.

There are several funding approaches that would establish a dedicated stormwater fund. These include the implementation of a stormwater utility fee and the establishment of one or more Public Improvement Districts (PIDs). Significant and thorough consideration of stormwater needs are essential to establishing appropriate and equitable funding strategies.

#### *Stormwater Utility Fee*

A stormwater utility fee is charged along with other utility fees, namely water and trash. Such a fee is commonplace throughout Texas and DFW. Stormwater utility fees are most often based on the amount of impervious surface area on a lot (such as a roof or parking lot).

#### *Public Improvement District (PID)*

Another funding strategy to consider would be the creation of one or more Public Improvement District (PID). A PID is a special district defined in Chapter 372 of the Texas Local Code. The statute allows for a city or county to levy a special assessment on properties within a specific area (the district) to pay for improvements to the properties within said district. PIDs are created with the consent of the property owners of the area. The City must receive a petition before it can create a PID.

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

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1. Drainage Policy Presentation
2. Draft Drainage Complaint Procedure

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

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The budget/financial impact of a drainage policy depends on how the City Council decides to fund future stormwater projects and what level of service to provide.



# City of Lucas City Council Agenda Request August 18, 2022

Item No. 05

## **Recommendations**

---

Staff recommends the following related to developing a drainage policy:

1. Identify and schedule ongoing inspection of outfall structures and drainage infrastructure within the City of Lucas
2. Establish a Stormwater Utility Fee
3. Study the system through basin-specific drainage studies
4. Review existing ordinances and policies to include revisions to the Code of Ordinances Article 3.14 "Flood Damage Prevention"
  - a. Erosion hazard setbacks
  - b. Flood studies and establishing the 100-year floodplain
  - c. Floodplain staking

## **Motion**

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There is no motion required.



# Drainage Policy

Presenter: H. Patrick Hubbard, MPA

August 18, 2022

Drainage Policy Team:

City Manager Joni Clarke

Public Works Director Scott Holden, P.E.

Engineering Consultant Joe Grajewski P.E., CFM

Management Analyst Patrick Hubbard

# Drainage Policy Team Overview

- The Team First Met in April of 2022 to Scope an Overall Drainage Policy
- The Team has Been Conducting Needed Research to Define Policy Elements to Establish a Path to a Complete Policy
- The Goal Today is to Provide a Project Status Update to City Council and Receive Guidance





# Policy Elements

1. Management of Public Drainage System
2. Activities on Private Property
3. Regulatory Compliance (State and Federal)
4. Funding Drainage Activity



# Element 1 Objectives

(Management of Public Drainage System)

1. Create GIS Database to include all publicly maintained facilities, approximate flow lines and condition ratings for each facility
2. Establish inspection and maintenance schedule for all public facilities
3. Define Capital Projects and Forecast Future Financial Needs of the Public System



# GIS Project Summary

- Goal: Create an interactive database to map and track condition ratings for publicly maintained stormwater facilities in Lucas.
- Method: Utilizing inspection reports from a 2017 engineering intern (Bridgett) and public data sources, compile data for each facility to build an overall dashboard.
- Application: The resulting system map/database can be converted into an inspection schedule and used for maintenance and capital planning. This includes planning for long-term funding needs.



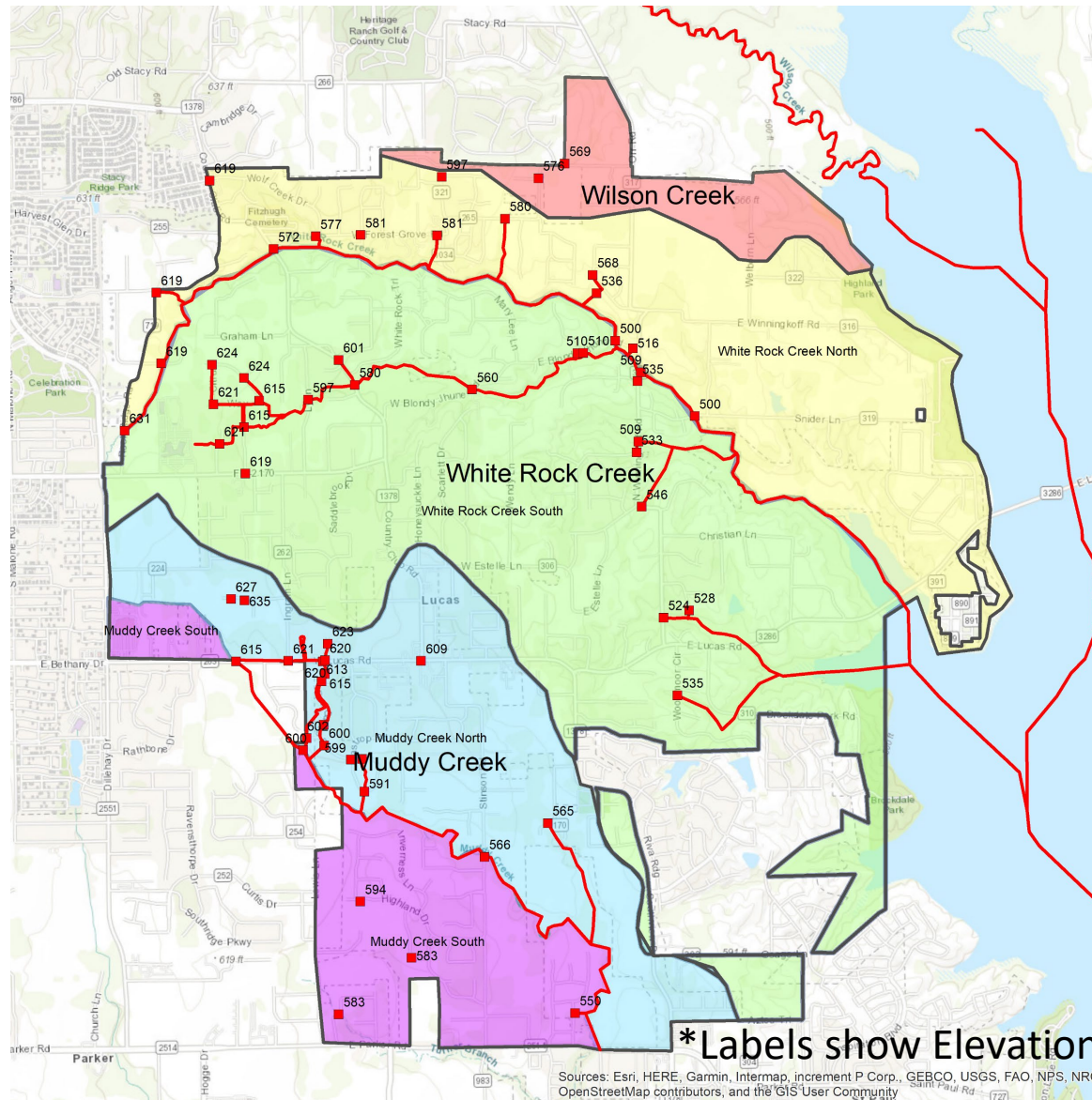
# GIS Project Status

- 5 basins (3 creeks) identified utilizing regional data provided from NTMWD and TCEQ.
- 20% of facilities are mapped starting with the largest and most downstream facilities.
- Channels are mapped concurrent with the facilities through which they flow.

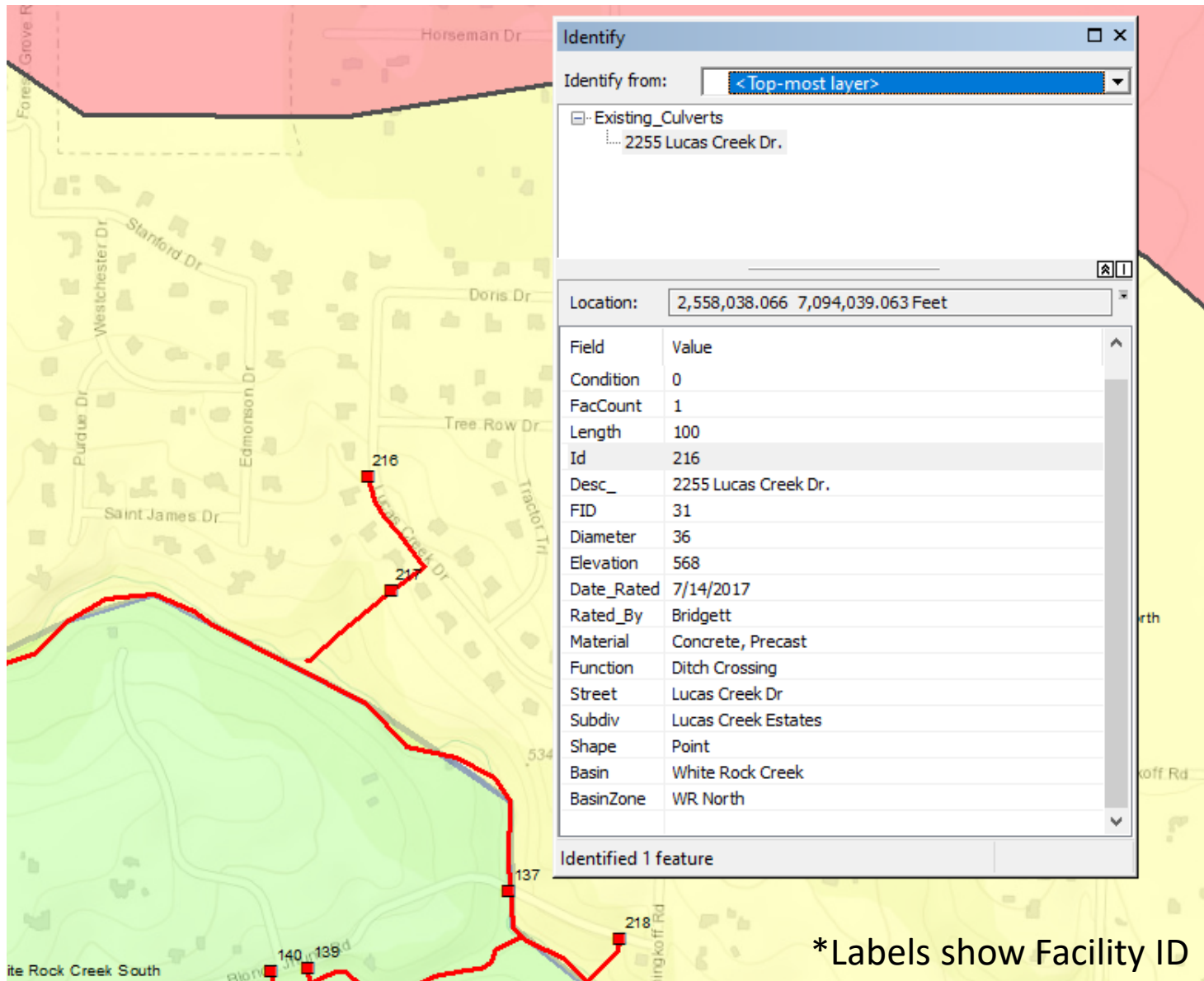


# Stormwater GIS

(20% of Facilities Mapped)



# “Identify” – Displays Fields



The screenshot shows a GIS application with a map of a residential area. A red line representing a culvert is highlighted on Lucas Creek Dr. An 'Identify' window is open, showing the following information:

Identify from: **<Top-most layer>**

- Existing\_Culverts
  - 2255 Lucas Creek Dr.

Location: 2,558,038.066 7,094,039.063 Feet

Field	Value
Condition	0
FacCount	1
Length	100
<b>Id</b>	<b>216</b>
Desc_	2255 Lucas Creek Dr.
FID	31
Diameter	36
Elevation	568
Date_Rated	7/14/2017
Rated_By	Bridgett
Material	Concrete, Precast
Function	Ditch Crossing
Street	Lucas Creek Dr
Subdiv	Lucas Creek Estates
Shape	Point
Basin	White Rock Creek
BasinZone	WR North

Identified 1 feature

\*Labels show Facility ID



# Condition Ratings

- Condition Ratings are In-Development
- Based on TxDOT Condition Assessments
- Will Aid in Establishing Prioritization of Projects



# Element 2 Objectives

(Activities on Private Property)

1. Establish a Process for Addressing Drainage Complaints on Private Properties
2. Create a Formal System for Tracking and Prioritizing Properties with Drainage Concerns
3. Optimize Ordinances and Design Criteria

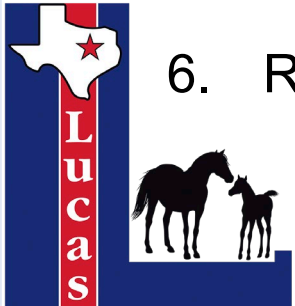




# Draft Complaint Process

(Included in Packet)

1. Acute Life/Safety Emergencies are Referred to 911 Response
2. Non-Emergency Complaints are Organized by Parcel and Included as a Layer within the Stormwater Database (i.e. “Areas of Reported Drainage Concern”)
3. Engineering Staff Prioritize Complaints Based on System Impact
4. Engineering Staff Investigate the Complaints
5. Engineering Staff Make a Recommendation and a Referral for Further Action
6. Recipient of Referral Acts on Recommendation



# Existing Ordinances

## Ordinances

- Chapter 3.14 - Floodplain Ordinance
- Chapter 10.04 - Stormwater Management Ordinance
- Chapter 13, Appendix A - Drainage Design Criteria Manual

## Potential Revisions to Chapter 3.14

- Adding Erosion Hazard Setbacks
- Adding Requirements for Flood Studies to Define 100-Yr Floodplain and Establish Base Flood Elevations (BFE)
- Adding Requirements for Floodplain Staking



# Element 3 Objectives

(Regulatory Compliance)

1. Continue to Meet Regulatory Compliance Requirements for NFIP, CWA and any other applicable regulation
2. Integrate Compliance Requirements with Operations and Planning to Ensure Cohesion with Overall Policy
3. Keep Ordinances up to date with Regulatory Standards



# Element 4 Objectives

(Funding Drainage Activity)

1. Brainstorm Funding Strategy for Operations and Capital Projects for Drainage
2. Complete Research Needed to Determine Optimal Funding Strategies
3. Select Funding Strategy or Strategies
4. Execute Required Policies to Implement Funding Strategy



# Funding Approaches

## General Fund

- Stormwater is funded through the general fund
- Projects are Funded Year-to-Year

## Dedicated Fund

- Establish a dedicated revenue stream for drainage such as a stormwater utility fee or public improvement district



# Example North Texas Cities With Monthly Stormwater Fee\*

- Fairview
- Sachse
- Prosper
- Celina
- The Colony
- Frisco
- Plano
- Rowlett
- Arlington
- Murphy
- Richardson
- Garland
- Addison
- University Park
- McKinney
- Terrell
- Dallas
- Sherman
- Allen
- McKinney
- Richardson
- Coppell
- Mesquite
- Highland Village
- Corinth
- Fort Worth
- Duncanville

\*List is not exhaustive



# Projected Revenue Based on Average Fee Per Active Residential Meter (2,641)

Revenue By Average Fee Amount		
Fee Amount	Monthly	Annual
\$1.00	\$2,641.00	\$31,692.00
\$3.00	\$7,923.00	\$95,076.00
\$5.00	\$13,205.00	\$158,460.00
\$10.00	\$26,410.00	\$316,920.00
\$12.00	\$31,692.00	\$380,304.00

- Commercial fees are typically charged at a higher rate
- Average residential fees for Texas cities is \$5.62 and ranges from \$1-\$21\* per month
- Fees are based on some estimate of impact though rate structure varies by community

\*Analysis of average fees published by NewGen Strategies and Solutions, LLC (researched August 2021)



# GIS Data Fields (reference slide)

- ID Number
- Description
- Diameter
- Length
- Street Name
- Function (Ditch Crossing/Outfall to Creek/Creek Crossing)
- Material Type
- Subdivision
- Elevation
- Basin
- Sub-Basin
- Number of Facilities (FacCount)
- Condition Rating
- Date of Inspection (Date\_Rated)
- Inspector
- Notes







# Draft Drainage Complaint Procedure

## Complaint Submittal and Organization

Complaints are submitted by the public and recorded in a spatially referenced database. These complaints are then prioritized based on their impacts. Complaints in the same geographic area may be grouped for processing but each affected property will be assigned a unique ID and receive a separate assessment.

## Complaint Prioritization

Complaints will generally be handled based on staff availability and on their impacts in the following order (This hierarchy applies to non-emergencies. Emergencies are handled by 911 response):

1. Flooding of a Public Street
2. Flooding of a Private Street or Fire Lane
3. Major Illicit Discharge or Contamination (i.e. Chemical sheen, concrete spills, areawide distress to vegetation, fish kills, persistent and offensive odors, etc.)
4. Flood Damage to a Critical Facility (e.g. Fire Station, Nursing Home, Medical Facility, etc.)
5. Failure of Public Stormwater Facility
6. Flood Damage to a Dwelling Unit
7. Flood Damage to a Commercial Structure
8. Flooding Not Damaging a Principal Structure or Street
9. Nuisance Water, Minor Illicit Discharges and Contamination
10. Other

## Complaint Review Steps

1. Evaluate Reported Issue and Supporting Documents
2. Evaluate Downstream and Upstream Public Drainage Facilities
3. Evaluate Drainage Channel

# Complaint Review Recommendations

## 1. No Further Action At this Time

Public stormwater infrastructure is functioning adequately and one or more of the following is true; the issue is confined to a single lot, the cause is inconclusive or minor in nature, or the case constitutes or creates a civil dispute to which the city is not a party.

## 2. Repairs to Public Facilities

Staff will complete repairs to any impaired, damaged, or non-functional public facilities contributing to the drainage complaint based on the severity of the impact with consideration given to the overall Maintenance Schedule and the Capital Improvement Plan.

## 3. Code Enforcement Action

Code Enforcement should become involved in cases where there is a clear and significant violation present on private property which is causing harm on another property or public facility.

## 4. Recommend Further Study

A complaint that presents a novel or areawide impact may warrant more extensive study. This should be reserved for especially unique or widespread circumstances where clear impacts on the welfare of the general public are present and causes are unclear.



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Item No. 06

Requester: Development Services Director Joe Hilbourn

#### **Agenda Item Request**

---

Consider adopting Ordinance 2022-08-00957 approving amendments to Chapter 5, Fire Prevention and Protection relating to accumulations of combustible debris, weeds, grass or brush; Chapter 6, Health and Sanitation relating to grass and weeds; and Chapter 8, Offenses and Nuisances relating to obstructions in right-of-way.

#### **Background Information**

---

The City of Lucas has consistently responded to code violations in response to complaints received by City Staff. The City has one full-time Code Enforcement Officer who also has facility maintenance responsibilities as well as building inspection duties. The City's code cases have continued to grow in number and complexity. City staff is seeking guidance from the City Council regarding whether staff should become more proactive in its code enforcement activities. Common violations include tall grass and maintenance activities along City streets and in easements involving tree limbs and shrubs.

At the June 16, 2022, City Council meeting, City Council discussed the following:

1. How far back from the edge of pavement should staff trim trees? Should the City trim trees that belong to citizens on private property, such as lots that have not been platted and owned to the middle of the road?
  - City Council Response: Trimming trees on private property should only be done when it's a safety concern. City cannot mandate property owner to mow state right-of-way. Staff to provide examples of what a 10-foot clearance from the roadway would provide. This item will require further discussion.
2. How high should staff trim tree canopies across roadways?
  - City Council Response: Establish a tree canopy of 14 feet in height above the roadway; determine a set distance from the side of pavement. If a tree canopy needs trimming, this may need to be outsourced due to lack of City staff personnel. This item will require further discussion.
3. Clarify if land zoned Agricultural were exempted from grass height of 12 inches, should requirements be put in place to maintain along the roadway, and if so, how far?
  - City Council Response: Grass should be mowed a certain distance from the roadway and hay should be baled once every 45 days. A date should also be established when wildflowers must be mowed. This item will require further discussion.



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Item No. 06

4. Should the City maintain state right-of-way?
  - City Council Response: Discussion occurred whether residents should be maintaining right-of-way and distance from edge of pavement should be considered for code enforcement purposes. Additional information needed from City Staff regarding edge of pavement distances that were appropriate. This item will require further discussion.
5. Should the City maintain neighborhood collectors where citizens do not?
  - City Council Response: Notices should be sent to the property owners to resolve violations. Should the violation not be resolved, the City could take care of mowing and place lien on property. Outsourcing should be considered for maintenance violations, billing for cost plus administrative fees. Stinson Road, Snider Lane, Forest Grove Road, Blondy Jhune Road, and Winningkoff Road should be considered as neighborhood connectors. This item will require further discussion.
6. The City has differing standards for grass/weeds. 12” for yard space, 18” for right of ways, and 4’ for agriculture exempt property.
  - City Council Response: A consistent height for grass to be maintained should be used as well as for land zoned agricultural. Define an acceptable slope where the property could be accessed and maintained. This item will require further discussion.

### **Attachments/Supporting Documentation**

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1. Ordinance 2022-08-00957 Amending Chapter 5 “Fire Prevention and Protection”, Chapter 6 “Health and Sanitation”, and Chapter 8 “Offenses and Nuisances”

### **Budget/Financial Impact**

---

NA

### **Recommendation**

---

Staff recommends approving the proposed amendments and provide direction if there are any further proposed amendments.

### **Motion**

---

I make a motion to approve/deny adopting Ordinance 2022-08-00957 approving amendments to Chapter 5, Fire Prevention and Protection relating to accumulations of combustible debris, weeds, grass or brush; Chapter 6, Health and Sanitation relating to grass and weeds; and Chapter 8, Offenses and Nuisances relating to obstructions in right-of-way.



**ORDINANCE # 2022-08-00957**

**[AMENDING CODE OF ORDINANCES, AMENDING CHAPTER 5 TITLED “FIRE PREVENTATION AND PROTECTION”, BY AMENDING PROVISIONS RELATED TO ACCUMULATIONS OF COMBUSTIBLE DEBRIS, WEEDS, GRASS OR BRUSH; AMENDING CHAPTER 6 TITLED “HEALTH AND SANITATION” BY AMENDING PROVISIONS RELATED TO GRASS AND WEEDS AND AMENDING CHAPTER 8 TITLED “OFFENSES AND NUISANCES” RELATING TO OBSTRUCTIONS IN RIGHT-OF-WAY]**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LUCAS, TEXAS, AMENDING LUCAS CODE OF ORDINANCES BY AMENDING CHAPTER 5 TITLED “FIRE PREVENTATION AND PROTECTION”, ARTICLE 5.05 ACCUMULATIONS OF COMBUSTIBLE DEBRIS, WEEDS, GRASS AND BRUSH, SECTION 5.05.001, 5.05.002 AND 5.05.003 TITLED “PROHIBITED CONDITIONS,” “ABATEMENT,” AND “ISSUANCE OF CITATION; PENALTY; VIOLATIONS DECLARED NUISANCE,” RESPECTIVELY, BY EXPANDING CERTAIN PROVISIONS AND PROVIDING CERTAIN EXCEPTIONS; AMENDING CHAPTER 6 TITLED “HEALTH AND SANITATION” ARTICLE 6.03 TITLED “HIGH GRASS AND WEEDS,” SECTIONS 6.03.001 AND 6.03.005, TITLED “PROHIBITED,” AND “PENALTY,” RESPECTIVELY TO CONFORM TO THE AMENDMENTS IN CHAPTER 5 HEREIN; AND AMENDING CHAPTER 8 TITLED “OFFENSES AND NUISANCES” ARTICLE 8.01 TITLED “GENERAL PROVISIONS,” SECTION 8.01.001 TITLED “OBSTUCTION IN RIGHT-OF-WAY,” BY EXPANDING CERTAIN PROVISIONS AND PROVIDING CERTAIN EXCEPTIONS; PROVIDING A CONFLICTS CLAUSE; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO THOUSAND DOLLARS (\$2,000) FOR EACH OFFENSE AND PROVIDING FOR AN EFFECTIVE DATE.**

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

**Section 1.** The Code of Ordinances of the City of Lucas, Texas, is hereby amended by amending Chapter 5 titled “Fire Prevention and Protection,” Article 5.05 titled “Accumulations of Combustible Debris, Weeds, Grass, or Brush,” Section 5.05.001 title “Prohibited conditions” to read as follows:

Sec. 5.05.001 Prohibited conditions

It shall be unlawful for any person owning, claiming, occupying or having supervision or control of any real property, including adjacent right-of-way easements to permit weeds, grass, or brush to grow to a greater height than twelve (12) inches (unless such property is currently being used for agricultural purposes, such as the raising of crops, including hay, or the grazing of cattle) upon any such real property or adjacent easements or rights of way, or to permit the accumulation of any other debris which creates a fire hazard, including but not limited to dead grass, tree limbs and stumps, wastepaper, scrap wood or lumber, or discarded or abandoned construction material. All grass and weeds which exceed twelve (12) inches in height shall be presumed to be a fire hazard, and all wood, paper, and construction materials shall be presumed to be discarded and abandoned after remaining as such for ten (10) days after first notice of the noncompliance with the provisions of this article.

(1) Agricultural crops;

(2) Hay that is grown for the specific purpose of cultivation, provided that the property is cut and baled at least twice per season;

(3) Cultivated trees or shrubs;

(4) Wildflowers, but only until such time as seeds have matured following the final blooming of the majority of the plants, but no later than July 1.

It shall be unlawful for any person owning, claiming, occupying or having supervision or control of any real property, including adjacent right-of-way easements, to permit the accumulation of any other debris which creates a fire hazard, including but not limited to dead grass, tree limbs and stumps, wastepaper, scrap wood or lumber, or discarded or abandoned construction material.

For purposes of this section, an agricultural crop is defined as a plant or plant product that can be grown and harvested extensively for profit or subsistence.

All trees on private property at a height less than the local tree canopy of fourteen (14) feet shall be presumed to be a safety hazard and require annual trimming.

The City shall maintain a 14-foot canopy on Snider, Stinson, Forest Grove, Blondy Jhune and Winningkoff. The City requires a one to five foot “obstruction free zone” to be maintained from the edge of pavement based on safety conditions (e.g. maintain sight triangle for the traveling public, limb obstructions into the roadway, etc.). The preservation of trees greater than three inches in diameter (measured at breast height) will be observed within the obstruction free zone.

All grass and weeds which exceed twelve (12) inches in height shall be presumed to be a fire hazard, and all wood, paper, and construction materials shall be presumed to be discarded and abandoned after remaining as such for ten (10) days after first notice of the noncompliance with the provisions of this article.

**Section 2.** The Code of Ordinances of the City of Lucas, Texas, is hereby amended by amending Chapter 5 titled “Fire Prevention and Protection,” Article 5.05 titled “Accumulations of Combustible Debris, Weeds, Grass, or Brush,” Section 5.05.002 titled “Abatement” to read as follows:

Sec. 5.05.002 Abatement

(a) In the event that any person owning, claiming, occupying, or having supervision or control of a lot, tract, or parcel of land or portion thereof shall fail to comply with section 5.05.001, then said person may be charged with violation of this article and/or be given notice by the city code official to comply with the same. The notice shall be given:

...

**Section 3.** The Code of Ordinances of the City of Lucas, Texas, is hereby amended by amending Chapter 5 titled “Fire Prevention and Protection,” Article 5.05 titled “Accumulations of Combustible Debris, Weeds, Grass, or Brush,” Section 5.05.003 titled “Issuance of citation; penalty; violations declared nuisance” to read as follows:

Sec. 5.05.003 Issuance of citation; penalty; violations declared nuisance

In addition to the abatement procedures provided in section 5.05.002, the city code official may issue a citation for violation of this article. A violation of this article shall be punishable by a fine as provided in section 5.05.002 of this code. Each day a prohibited act of this article is violated shall be a separate offense, and each violation shall constitute a common nuisance which may be abated by the city in any manner authorized herein or by law, including injunction and action for damages.

**Section 4.** The Code of Ordinances of the City of Lucas, Texas, is hereby amended by amending Chapter 6 titled “Health and Sanitation,” Article 6.03 titled “High Grass and Weeds,” Section 6.03.001 titled “Prohibited” to read as follows:

Sec. 6.03.001 Prohibited

~~It shall be unlawful for any person owning, claiming, occupying or having supervision or control of any real property, occupied or unoccupied, within the city, to permit weeds or grass, save and except crops that are regularly cultivated, to grow to a greater height than twelve (12) inches upon any such real property within one hundred fifty (150) feet of any property line which abuts street rights of way, developed property or any buildings or other structures.~~

(a) A person commits an offense if he is an owner, occupant, or person in control of occupied or unoccupied premises in the city and permits weeds, grass, or other vegetation located on the premises to grow to a height greater than twelve (12) inches.

(b)The following shall be exempt from the requirement 6.03.001(a):

(1) Agricultural crops;

(2) Hay that is grown for the specific purpose of cultivation, provided that the property is cut and baled at least twice every season;

(3) Cultivated trees or shrubs;

(4) Wildflowers, but only until such time as seeds have matured following the final blooming of the majority of the plants, but not later than July 1.

For purposes of this section, an agricultural crop is defined as a plant or plant product that can be grown and harvested extensively for profit or subsistence.

All trees on private property at a height less than the local tree canopy of fourteen (14) feet shall be presumed to be a safety hazard and require annual trimming.

The City shall maintain a 14-foot canopy on Snider, Stinson, Forest Grove, Blondy Jhune and Winningkoff. The City requires a one to five foot “obstruction free zone” to be maintained from the edge of pavement based on safety conditions (e.g. maintain sight triangle for the traveling public, limb obstructions into the roadway, etc.). The preservation of trees greater than three inches in diameter (measured at breast height) will be observed within the obstruction free zone.

...

**Section 5.** The Code of Ordinances of the City of Lucas, Texas, is hereby amended by amending Chapter 6 titled “Health and Sanitation,” Article 6.03 titled “High Grass and Weeds,” Section 6.03.005 titled “Penalty” to read as follows:

Sec. 6.03.005 Penalty

Any person ~~firm, partnership, corporation or association~~ violating any of the provisions of this article shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in the sum of not more than two thousand dollars (\$2,000.00) for each subject to a fine, upon conviction in the municipal court, of up to one hundred dollars (\$100.00) for the first offense, two hundred fifty dollars (\$250.00) for the second offense, and five hundred dollars (\$500.00) for any subsequent offenses; and each day such violation continues shall constitute a separate and distinct offense. Upon a first conviction, the fine shall not be less than one hundred dollars (\$100.00). The minimum fine established in this section shall be doubled for the second conviction of the same offense within any twenty-four-month period and trebled for the third and subsequent convictions of the same offense within any twenty-four-month period. At no time shall the minimum fine exceed the maximum fine established in this section. Each and every day that the premises shall remain in a condition in violation of the terms of this article shall constitute a separate offense.

**Section 6.** The Code of Ordinances of the City of Lucas, Texas, is hereby amended by amending Chapter 8 titled “Offenses and Nuisances,” Article 8.01 titled “General Provisions,” Section 8.01.001 titled “Obstructions in right-of-way” to read as follows:

Sec. 8.01.001 Obstructions in right-of-way.



(a) ~~Duty of abutting property owners. All owners of real property abutting a public street or roadway within the city shall keep all rights-of-way or easements along, adjacent or contiguous to the public street or roadway clear of all obstructions that are a hazard to the operation of a motor vehicle or to pedestrians, including but not limited to weeds, tall grass, trees, shrubs or other vegetation more than eighteen (18) inches in height.~~ It shall be unlawful and constitute an offense of a public nuisance for any person, firm, partnership, association, or corporation who shall own or occupy any lot or premises to suffer or permit weeds, grass or uncultivated plants other than trees and shrubs to grow to a greater height than twelve (12) inches on that portion of right-of-way which abuts such lot from the edge of the pavement to the property line. Except, however, rights-of-way meeting any of the following definitions shall not be the responsibility of the abutting owner or occupants:

(1) Ditches with a slope greater than 3 to 1 as determined by the city manager or designee;

(2) Rights-of-way which governmental entities other than the city have a contractual obligation to maintain;

(3) Major arterial streets as determined by the city manager or designee;

(4) Unpaved dedicated street rights-of-way;

(5) Street medians;

(6) Property owned in fee by the city.

(b) Order to remove: removal by city. In addition to any other penalties provided in this code, upon a finding by the municipal court that any person, individual, corporation, firm or other property owner has violated a provision of subsection (a) of this section, said person, in lieu of a fine, may be ordered to remove the obstruction as specified in the foregoing subsection. In addition, the city may, at its option, give notice to a landowner in violation of this section that, if the obstructions are not removed within ten (10) days after the date the notice is served upon the landowner, the city will remove the obstructions at its cost and expense plus a one hundred dollar (\$100.00) administrative fee and said cost and fees shall ~~will~~ be levied against said landowner, for which a lien may be attached in accordance with statutes of the state.

**Section 7.** To the extent of any irreconcilable conflict with the provisions of this ordinance and other ordinances of the City of Lucas governing the use and development of the Property and which are not expressly amended by this ordinance, the provisions of this ordinance shall be controlling.

**Section 8.** That all ordinances of the City of Lucas in conflict with the provisions of this Ordinance shall be, and same are hereby, repealed, provided, however, that all other provisions of said Ordinances are not in conflict herewith shall remain in full force and effect.

**Section 9.** That should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance or of the City of Lucas Code of Ordinances, as amended hereby, be adjudged or held to be voided or unconstitutional, the same shall not affect the validity of the remaining portions of said Ordinances or the City of Lucas Code of Ordinances, as amended hereby, which shall remain in full force and effect.

**Section 10.** An offense committed before the effective date of the Ordinance is governed by prior law and the provisions of the City of Lucas Code of Ordinances in effect when the offense was committed and the former law is continued in effect for this purpose.

**Section 11.** Any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in a sum not to exceed Two Thousand Dollars (\$2,000) and a separate offense shall be deemed committed upon each day during or on which a violation occurs or continues.

**Section 12.** That this Ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Charter of the City of Lucas, and it is accordingly so ordained

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, ON THIS 18TH DAY OF AUGUST, 2022.**

APPROVED:

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Jim Olk, Mayor

APPROVED AS TO FORM:

ATTEST:

---

Joseph J. Gorfida, Jr., City Attorney  
(07-19-2022:TM 130787)

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Kent Souriyasak, Assistant to the City Manager/  
Interim City Secretary



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Item No. 07

Requester: Assistant to the City Manager/Interim City Secretary Kent Souriyasak

#### **Agenda Item Request**

---

Consider canceling the City Council meeting on October 6, 2022.

#### **Background Information**

---

Scenic Texas notified staff that the City of Lucas has been selected as a Silver Award Recipient for the Scenic City Certification Program for 2022 to 2027. Scenic Texas first acknowledged the City as a Recognized Scenic City in 2017 which extended through 2021. In 2022, staff submitted a Scenic City recertification application which has resulted in higher scores from Scenic Texas. The City has moved up two certification tiers from being Recognized to Silver Level.

Scenic Texas will be publicly recognizing Lucas as a Scenic Certified City at a special reception during the Texas Municipal League Conference week in San Antonio. The Scenic Texas Awards Reception will be held on Thursday, October 6, 2022. Scenic Texas has extended five invitations to attend the reception to share in the honor of Scenic City recognition. A formal invitation with additional details is forthcoming.

The City Council meeting is also scheduled during the same date as the Scenic Texas Awards Reception on Thursday, October 6, 2022.

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

---

1. Scenic City Silver Award Recipient Certificate

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

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The total cost for attending the Scenic Texas Awards Reception in San Antonio has not yet been identified and is dependent on the number of attendees. For Fiscal Years 2021-2022 and 2022-2023, the City budgeted \$3,500 in account 11-6100-307 City Council Training and Travel.

#### **Recommendation**

---

Staff recommends canceling the City Council meeting on October 6, 2022, to allow five members from the City Council (if possible) and/or designated staff to attend the Scenic Texas Awards Reception in San Antonio.

#### **Motion**

---

I make a motion to approve/deny canceling the City Council meeting on October 6, 2022.



PROUD TO BE  
A Certified *Scenic* City

LUCAS

SILVER AWARD RECIPIENT  
2022 - 2027

Scenic City Certification Program  
*a project of*

*Scenic* Texas





# City of Lucas City Council Agenda Request August 18, 2022

Requester: Mayor Olk

## **Agenda Item Request**

---

Executive Session.

As authorized by Section 551.076 of the Texas Government Code, the City Council may convene into closed Executive Session for the purpose of deliberating the deployment, or specific occasions for implementation, of security personnel or devices.

## **Background Information**

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NA

## **Attachments/Supporting Documentation**

---

NA

## **Budget/Financial Impact**

---

NA

## **Recommendation**

---

NA

## **Motion**

---

NA



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Item No. 09

Requester: Mayor 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



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Item No. 10

Requester: Finance Director Liz Exum

### Agenda Item Request

---

Consider the proposed City of Lucas Property Tax Rate for Fiscal Year 2022-2023:

- 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 1, 2022.

### Background Information

---

The Finance Department has received the No-New-Revenue, Voter-Approval, and De Minimis tax rate calculations for the 2022-2023 year from the County Tax Assessor. The property tax options have been reviewed by staff and are being presented to the City Council for vote on a proposed tax rate to be published in the Allen American Newspaper for Fiscal Year 2022-2023. The property tax rate options for FY 2022-2023 are as follows:

1. **No-New-Revenue Tax Rate** - \$.255432 (\$.183237 M&O and \$.072195 Debt)

The No-New-Revenue tax rate is the total tax rate needed to raise the same amount of property tax revenue for the City of Lucas from the same properties in both the 2021 tax year and the 2022 tax year.

2. **Voter Approval Tax Rate** - \$.248823 (\$.176628 M&O and \$.072195 Debt)

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

3. **De Minimis Tax Rate** - \$.268016 (\$.195821 M&O and \$.072195 Debt)

The De Minimis tax rate is the calculation used to give smaller taxing units (with a population of less than 30,000) some flexibility to adopt a tax rate that generates more property tax revenue than the previous year. The De Minimis rate calculation exceeds the 8 percent voter approval tax rate and citizens may petition for an election.

4. **No-New-Revenue M&O (plus 8 %) Tax Rate** - \$.250999 (\$.178804 M&O and \$.072195 Debt)

The No-New-Revenue M&O (plus 8 %) tax rate is calculated based on an 8 percent voter approval rate and treated as if the taxing unit were a special taxing unit. If the City adopts a rate lower than the De Minimis and does not exceed an 8 percent voter approval rate, then no election (automatic or petition) is required.



Item No. 10

**City of Lucas**  
**City Council Agenda Request**  
**August 18, 2022**

The four property tax rate options and the associated tax levy are calculated in the property tax option spreadsheet for City Council consideration. The City Council will need to vote on a property tax rate option which will be published and advertised as the proposed tax rate following tax notice requirements in the Allen American Newspaper.

If the City Council votes on the “Voter Approval” rate (the lowest tax rate option) to publish, then no public hearing is required.

The scheduled date to adopt the tax rate is September 1, 2022.

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

Fiscal Year	M&O	I&S	Total
FY 2021-2022	.185743	.102654	.288397
FY 2020-2021	.190846	.108949	.299795
FY 2019-2020	.184515	.118701	.303216
FY 2018-2019	.202346	.100870	.303216
FY 2017-2018	.198695	.119253	.317948
FY 2016-2017	.230371	.087577	.317948
FY 2015-2016	.215514	.105147	.320661
FY 2014-2015	.233068	.087593	.320661
FY 2013-2014	.254005	.101611	.355616
FY 2012-2013	.261218	.112959	.374177

**Attachments/Supporting Documentation**

---

1. Property tax options worksheet for Fiscal Year 2022-2023
2. No-New-Revenue, Voter Approval, and De Minimis tax rate calculation from Collin County Tax Assessor-Collector

**Budget/Financial Impact**

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

**Recommendation**

---

The City Manager recommends the De Minimis tax rate of \$.268016 to allow funding for enhanced law enforcement services.





Item No. 10

**City of Lucas  
City Council Agenda Request  
August 18, 2022**

**Motion**

---

**There must be a record vote accepting the proposed tax rate for Fiscal Year 2022-2023.**

I make a motion to **approve/deny** Option # \_\_\_\_\_ to be published in the Allen American Newspaper, a proposed tax rate of \_\_\_\_\_ percent, which is the \_\_\_\_\_ rate for the 2022 tax year.

***Second motion if the proposed rate exceeds the lower of the “No-New-Revenue” or “Voter Approval” rate:***

I make a motion to set the public hearing date regarding the City of Lucas Fiscal Year 2022-2023 tax rate for September 1, 2022.

**City of Lucas  
Property Tax Rate Options based on Certified Calculation  
Fiscal Year 2022-2023**

	<u>Adjusted Tax Value</u>	<u>Total Tax Rate</u>	<u>Tax Rate Operating</u>	<u>Tax Rate Debt Serv</u>	<u>Total Potential Tax Revenue</u>	<u>Tax Operating</u>	<u>Tax Debt Serv</u>	<u>Tax Levy Incl Freeze</u>	<u>Total Tax Levy</u>
2008 Adjusted Tax Value	\$ 471,411,284	0.374177	0.250509	0.123668	\$ 1,763,913	\$ 1,180,928	582,985	\$	\$ 1,763,913
2009 Adjusted Tax Value	\$ 494,414,564	0.374177	0.252040	0.122137	\$ 1,849,986	\$ 1,246,122	603,863	\$ 127,907	\$ 1,977,893
2010 Adjusted Tax Value	\$ 506,955,477	0.374177	0.247231	0.126946	\$ 1,896,911	\$ 1,253,347	643,564	\$ 66,500	\$ 1,963,411
2011 Adjusted Tax Value	\$ 517,875,574	0.374177	0.257723	0.116454	\$ 1,937,771	\$ 1,334,680	603,089	\$ 50,000	\$ 1,987,769
2012 Adjusted Tax Value	\$ 536,714,544	0.374177	0.261218	0.112959	\$ 2,008,262	\$ 1,401,995	606,272	\$ 86,000	\$ 2,094,268
2013 Adjusted Tax Value	\$ 602,991,584	0.355617	0.254006	0.101611	\$ 2,144,333	\$ 1,531,629	612,710	\$ 145,000	\$ 2,289,339
2014 Adjusted Tax Value	\$ 695,041,710	0.320661	0.233068	0.087593	\$ 2,228,730	\$ 1,619,920	608,811	\$ 154,000	\$ 2,382,730
2015 Adjusted Tax Value	\$ 786,263,436	0.320661	0.215514	0.105147	\$ 2,521,239	\$ 1,694,508	826,739	\$ 163,000	\$ 2,684,247
2016 Adjusted Tax Value	\$ 894,009,068	0.317948	0.230371	0.087577	\$ 2,842,486	\$ 2,059,538	782,948	\$ 180,000	\$ 3,022,486
2017 Adjusted Tax Value	\$ 1,003,893,835	0.317948	0.198695	0.119253	\$ 3,191,860	\$ 1,994,687	1,197,172	\$ 180,000	\$ 3,371,859
2018 Adjusted Tax Value	\$ 1,162,269,768	0.303216	0.202346	0.100870	\$ 3,524,188	\$ 2,351,806	1,172,382	\$ 180,000	\$ 3,704,188
2019 Adjusted Tax Value	\$ 1,262,918,750	0.303216	0.184515	0.118701	\$ 3,829,372	\$ 2,330,275	1,499,097	\$ 180,000	\$ 4,009,372
2020 Adjusted Tax Value (Voter-Approval)	\$ 1,291,231,066	0.299795	0.190846	0.108949	\$ 3,871,046	\$ 2,464,263	1,406,783	\$ 180,000	\$ 4,051,046
2021 Adjusted Tax Value (No-new-revenue)	\$ 1,402,492,888	0.288397	0.185743	0.102654	\$ 4,044,747	\$ 2,605,032	1,439,715	\$ 230,000	\$ 4,274,747
2022 Adjusted Tax Value (Voter-Approval)	\$ 1,652,243,743	0.248823	0.176628	0.072195	\$ 4,111,162	\$ 2,918,325	1,192,849	\$ 265,000	\$ 4,376,174

**Property Tax Revenue 2021-2022**

1. No-new-revenue Rate (effective)	\$ 1,652,243,743	0.255432	0.183237	0.072195	\$ 4,220,359	\$ 3,027,522	1,192,849	\$ 265,000	\$ 4,485,371
2. Voter-approval Rate (rollback)	\$ 1,652,243,743	0.248823	0.176628	0.072195	\$ 4,111,162	\$ 2,918,325	1,192,849	\$ 265,000	\$ 4,376,174
3. De minimis rate	\$ 1,652,243,743	0.268016	0.195821	0.072195	\$ 4,428,278	\$ 3,235,440	1,192,849	\$ 265,000	\$ 4,693,290
4. No-new-revenue M&O (plus 8 %)	\$ 1,652,243,743	0.250999	0.178804	0.072195	\$ 4,147,115	\$ 2,954,278	1,192,849	\$ 265,000	\$ 4,412,127

**Additional Dollars compared to prior year ( 2021 tax year ) :**

<b>No-New-Revenue Rate (1)</b>		<b>Voter Approval Rate (2)</b>		<b>Using De minimis Rate (3)</b>		<b>Using No-new-revenue M&amp;O -plus 8 % (4)</b>	
New Value	\$ 211,695	New Value	\$ 206,217	New Value	\$ 222,124	New Value	\$ 208,021
Existing Values	\$ (1,071)	Existing Values	\$ (104,790)	Existing Values	\$ 196,418	Existing Values	\$ (70,642)
	<u>\$ 210,624</u>		<u>\$ 101,427</u>		<u>\$ 418,542</u>		<u>\$ 137,380</u>
Debt	\$ (246,866)	Debt	\$ (246,866)	Debt	\$ (246,866)	Debt	\$ (246,866)
M&O	\$ 457,490	M&O	\$ 348,293	M&O	\$ 665,408	M&O	\$ 384,246
Total	<u>\$ 210,624</u>	Total	<u>\$ 101,427</u>	Total	<u>\$ 418,542</u>	Total	<u>\$ 137,380</u>

**Additional Dollars over Voter Approval Rate**

<b>Using De minimis Rate (3)</b>	\$ 317,115
<b>Using No-new-revenue M&amp;O -plus 8 % (4)</b>	\$ 35,953

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Lucas	972-727-8999
Taxing Unit Name	Phone (area code and number)
665 Country Club Road, Lucas, TX 75002	https://lucastexas.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,615,999,139
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 221,591,794
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,394,407,345
4.	<b>2021 total adopted tax rate.</b>	\$ 0.288397 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. <b>Original 2021 ARB values:</b> ..... \$ 16,783,499	
	B. <b>2021 values resulting from final court decisions:</b> ..... - \$ 16,209,770	
	C. <b>2021 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 573,729
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. <b>2021 ARB certified value:</b> ..... \$ 350,000	
	B. <b>2021 disputed value:</b> ..... - \$ 53,235	
	C. <b>2021 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 296,765
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 870,494

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,395,277,839
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 506,631  <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 8,429,427  <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 8,936,058
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  <b>A. 2021 market value:</b> ..... \$ 0  <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 8,936,058
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,386,341,781
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,998,168
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 10,506
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 4,008,674
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 1,837,535,103  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____  <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0  <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0  <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 1,837,535,103

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>19.</b>	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ <u>68,908,445</u>
	<b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ <u>0</u>
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ <u>68,908,445</u>
<b>20.</b>	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>254,199,805</u>
<b>21.</b>	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,652,243,743</u>
<b>22.</b>	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
<b>23.</b>	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>82,877,072</u>
<b>24.</b>	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>82,877,072</u>
<b>25.</b>	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,569,366,671</u>
<b>26.</b>	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.255432</u> /\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____/\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28.</b>	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.185743</u> /\$100
<b>29.</b>	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,395,277,839</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 2,591,630
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. . . . . + \$ 6,618</p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. . . . . - \$ 0</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- \$ 0</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . \$ 6,618</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 2,598,248
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,569,366,671
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.165560/\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. . . . . \$ 0</p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. . . . . - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

<sup>22</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code § 26.044  
<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose . . . . . \$ _____ 0</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ _____ 0</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.165560 /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ _____ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.165560 /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.171354 /\$100

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ 0 /\$100
<b>42.</b>	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ <u>1,360,608</u></p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ <u>1,360,608</u>
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>167,162</u>
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>1,193,446</u>
<b>45.</b>	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100.00</u> %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... <u>100.90</u> %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... <u>100.05</u> %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... <u>102.13</u> %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>	<u>100.05</u> %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>1,192,849</u>
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,652,243,743</u>
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.072195</u> /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.243549</u> /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)  
<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code § 26.04(b)  
<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.255432 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.255432 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.243549 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.243549 /\$100

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.243549 /\$100

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

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

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

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

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

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

### 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.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.005274 /\$100
64.	<b>2020 unused increment rate.</b> 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.	\$ 0.000000 /\$100
65.	<b>2019 unused increment rate.</b> 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 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.005274 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$ 0.248823 /\$100

### SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.165560 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.030261 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.072195 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.268016 /\$100

### SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.288397/\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ 0/\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.288397/\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,386,341,781
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,998,168
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,569,366,671
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0/\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.248823/\$100


**SECTION 8: Total Tax Rate**


Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.255432 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.248823 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ 0.268016 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

**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. <sup>50</sup>

**print here**  Jayna Dean  
 Printed Name of Taxing Unit Representative

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

7/21/2022  
 Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Item No. 11

Requester: Finance Director Liz Exum

### Agenda Item Request

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Discuss the Fiscal Year 2022-2023 Proposed Budget.

### Background Information

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At the Budget Workshop on July 21, 2022, the draft budget was prepared using projected information on assessed valuation and an estimated tax rate. The City has received the certified tax roll from Collin County Appraisal District's Office and the calculated No-New-Revenue tax rate of \$.255432 and Voter-Approval rate of \$.248823 from the Collin County Tax Assessor-Collector. Staff has incorporated the Voter-approval tax rate of **\$.248823** into the new draft budget document for fiscal year 2022-2023. The revised projection for fiscal year 2022-2023 shows excess revenue over expenditures in the amount of \$15,212.

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

- Property tax revenue was increased by \$14,805 due to the change in preliminary tax roll versus certified, and frozen property tax trends from previous year collections.
- Seis Lagos Interlocal Agreement revenue was decreased by \$3,801 due to recalculation for certified tax roll.
- Capital outlay general fund reserves for \$250,000 were transferred in to fund Public Works equipment and vehicle: \$123,787 backhoe, \$77,850 vactron, and \$55,000 for Public Works truck.
- A correction was made to move \$9,000 from line item 11-6100-127 (Unemployment) to line item 11-6100-468 (City Council Fees).
- Description from Parks budget line item 11-6211-417 Parks Improvements was removed to allow flexibility for the Parks Board to make recommendations to City Council.
- Non-departmental account 11-8999-452 Hardware, Telecom was reduced by \$12,300 for new phone system funded in Fiscal Year 2021-22.
- NTMWD Water account 51-6400-315 was increased by \$68,298 due to the change in the take or pay volume increased to 648,444,000 from 628,590,000.
- NTMWD Wastewater account 51-6400-316 decreased \$12,320 due to projection change.



# City of Lucas

## City Council Agenda Request

### August 18, 2022

Item No. 11

- Staff evaluated funding for the \$410,000 ambulance purchase. Listed below are the following lease purchase options:

Option	Annual Payment	Interest Rate	Total Interest Cost
Three Year	\$148,164	4.15%	\$34,491
Six Year	\$78,978	4.3%	\$63,868

- Non-departmental account 11-6999-326 Law Enforcement - Staff is seeking guidance from the City Council depending on the outcome of the scheduled Executive Session on law enforcement services.

### **Attachments/Supporting Documentation**

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1. Detailed Proposed Budget for Fiscal Year 2022-2023

### **Budget/Financial Impact**

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

### **Recommendation**

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No action is required. Public hearing is scheduled for September 1, 2022. The scheduled date to adopt the ordinance approving the budget for Fiscal Year 2022-2023 is September 1, 2022, following the public hearing.

### **Motion**

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There is no motion required.



# City of Lucas, Texas Annual Operating Budget for Fiscal Year 2022–2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$76,717 which is a 1.90% 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 \$206,217.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

## Property Tax Rate Comparison

	2022–2023	2021–2022
Proposed property tax rate:	\$0.248823/100	\$0.288397/100
No-new-revenue tax rate:	\$0.255432/100	\$0.288397/100
No-new revenue maintenance & operations tax rate:	\$0.165560/100	\$0.184558/100
Voter-approval tax rate:	\$0.248823/100	\$0.293671/100
Debt rate:	\$0.072195/100	\$0.102654/100

Total debt obligation for City of Lucas secured by property taxes: \$1,360,608



# CITY OF LUCAS

## Annual Operating Budget Fiscal Year 2022-2023



### 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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# 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

- Building Services
- Code Enforcement
- Facility Maintenance
- Permitting

Fire-Rescue

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

Public Works/Engineering

- Water
- Streets
- Drainage
- CIP
- GIS
- Public Works Operations

	2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET
<b>REVENUE SUMMARY</b>				
<b>GENERAL FUND</b>				
PROPERTY TAXES	2,797,218	2,850,032	2,850,032	3,198,325
OTHER TAXES	1,899,336	1,801,200	2,141,200	2,168,642
FINES & FORFEITURES	1,430	1,430	1,430	91
LICENSES & PERMITS	855,059	599,370	634,370	660,860
FIRE DEPARTMENT REVENUE	1,054,296	1,011,330	1,140,332	1,181,462
FEES & SERVICE CHARGES	13,021	72,800	72,800	46,800
MISCELLANEOUS REVENUES	726,111	564,989	603,027	432,735
GF RESERVE FUNDING (USE OF)	(215,000)	50,000	1,144,712	250,000
<b>TOTAL GENERAL FUND REVENUE</b>	<b>7,131,470</b>	<b>6,951,151</b>	<b>8,587,903</b>	<b>7,938,915</b>
<b>WATER UTILITIES FUND</b>				
FEES & SERVICE CHARGES	5,276,530	5,253,061	5,333,061	5,526,295
MISCELLANEOUS REVENUES	71,427	17,600	85,000	17,600
<b>TOTAL WATER UTILITIES FUND REVENUE</b>	<b>5,347,957</b>	<b>5,270,661</b>	<b>5,418,061</b>	<b>5,543,895</b>
<b>DEBT SERVICE FUND</b>				
PROPERTY TAXES/RESERVE FUNDING	1,813,338	1,595,226	1,595,226	1,360,608
<b>TOTAL DEBT SERVICE FUND REVENUE</b>	<b>1,813,338</b>	<b>1,595,226</b>	<b>1,595,226</b>	<b>1,360,608</b>
<b>COMBINED REVENUE OPERATIONS</b>	<b>14,292,765</b>	<b>13,817,038</b>	<b>15,601,190</b>	<b>14,843,418</b>
<b>EXPENDITURES</b>				
<b>GENERAL FUND</b>				
CITY COUNCIL	22,936	33,580	33,580	33,580
CITY SEC	158,603	176,685	232,408	267,127
ADMIN/FINANCE	630,970	697,841	723,459	727,417
DEVELOPMENT SERVICES	420,317	470,984	520,867	511,605
PUBLIC WORKS - ENGINEERING	873,611	1,203,633	2,209,676	1,248,219
PUBLIC WORKS	281,595	394,069	398,442	692,448
PARKS	190,303	213,560	206,760	230,000
FIRE	2,280,639	3,096,049	3,268,230	3,088,888
NON-DEPARTMENTAL	584,148	640,091	868,615	1,124,419
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>5,443,124</b>	<b>6,926,492</b>	<b>8,462,037</b>	<b>7,923,703</b>
<b>WATER UTILITIES FUND</b>				
WATER UTILITIES	3,818,249	4,123,499	4,154,900	4,766,550
WATER - ENGINEERING	235,324	255,843	321,191	196,003
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>4,053,574</b>	<b>4,379,342</b>	<b>4,476,091</b>	<b>4,962,553</b>
<b>DEBT SERVICE</b>				
WATER UTILITIES	834,893	672,736	672,736	570,149
GENERAL FUND	1,812,057	1,595,227	1,595,226	1,360,608
<b>TOTAL DEBT SERVICE</b>	<b>2,646,950</b>	<b>2,267,963</b>	<b>2,267,962</b>	<b>1,930,756</b>
<b>TOTAL EXPENDITURES OPERATING</b>	<b>12,143,647</b>	<b>13,573,797</b>	<b>15,206,090</b>	<b>14,817,012</b>
<b>NET REVENUE LESS EXPENDITURES - OPERATING</b>	<b>2,149,118</b>	<b>243,242</b>	<b>395,100</b>	<b>26,406</b>

2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET
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**SUMMARY BY FUND**

<b>GENERAL FUND</b>				
REVENUE	7,131,470	6,951,151	8,587,903	7,938,915
EXPENDITURES	5,443,124	6,926,492	8,462,037	7,923,703
<b>NET REVENUE LESS EXPENDITURES</b>	<b>1,688,346</b>	<b>24,659</b>	<b>125,866</b>	<b>15,212</b>
<b>WATER UTILITIES FUND</b>				
REVENUE	5,347,957	5,270,661	5,418,061	5,543,895
EXPENDITURES	4,053,574	4,379,342	4,476,091	4,962,553
DEBT SERVICE	834,893	672,736	672,736	570,149
<b>NET REVENUE LESS EXPENDITURES</b>	<b>459,490</b>	<b>218,583</b>	<b>269,234</b>	<b>11,193</b>
<b>DEBT SERVICE FUND-GENERAL</b>				
REVENUE	1,813,338	1,595,226	1,595,226	1,360,608
EXPENDITURES	1,812,057	1,595,226	1,595,226	1,360,608
<b>NET REVENUE LESS EXPENDITURES</b>	<b>1,281</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUE LESS EXPENDITURES - OPERATING</b>	<b>2,149,118</b>	<b>243,242</b>	<b>395,100</b>	<b>26,405</b>

**FUND SUMMARIES - GOVERNMENTAL FUNDS**

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL	DEBT SERVICE	CAPITAL IMPROVEMENTS	BROCKDALE ROAD IMPROV	DEVELOPERS IMPACT FEES (LOGAN FORD/5 OAKS)	IMPACT FEES	TOTAL GOVERNMENTAL
	9,211,311	1,178,589	5,919,500	-	127,600	1,359,253	17,796,253
PROPERTY TAXES	3,198,325	1,192,849					4,391,174
OTHER TAXES	2,168,642						2,168,642
FINES & FORFEITURES	91						91
LICENSES & PERMITS	660,860						660,860
FIRE DEPARTMENT REVENUE	1,181,462						1,181,462
FEES & SERVICE CHARGES	46,800						46,800
MISCELLANEOUS REVENUES	432,735		6,000	-			438,735
IMPACT FEE REVENUE (11-4500)						404,400	404,400
TRANSFER IN CAPTIAL OUTLAY RESERVE	250,000		-				250,000
<b>TOTAL REVENUES</b>	<b>7,938,915</b>	<b>1,192,849</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>404,400</b>	<b>9,542,164</b>
<b>EXPENDITURES</b>							
CITY COUNCIL	33,580						33,580
CITY SEC	267,127						267,127
ADMIN/FINANCE	727,417						727,417
DEVELOPMENT SERVICES	511,605						511,605
PUBLIC WORKS	692,448						692,448
PUBLIC WORKS - ENGINEERING	1,248,219						1,248,219
PARKS	230,000						230,000
FIRE	3,088,888						3,088,888
NON-DEPARTMENTAL	1,124,419						1,124,419
DEBT SERVICE PRINCIPAL		920,000					920,000
DEBT SERVICE INTEREST/BOND EXP		440,608					440,608
BROCKDALE ROAD MAINT.						-	-
CAPITAL ROADWAY PROJECTS						-	-
<b>TOTAL EXPENDITURES</b>	<b>7,923,703</b>	<b>1,360,608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,284,311</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>15,212</b>	<b>(167,759)</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>404,400</b>	<b>257,854</b>
<b>ENDING FUND BALANCE</b>	<b>9,226,523</b>	<b>1,010,830</b>	<b>5,925,500</b>	<b>-</b>	<b>127,600</b>	<b>1,763,653</b>	<b>18,054,107</b>
<b>MINUS RESTRICTIONS AND TRANSFERS</b>							
IMPACT FEES						(1,763,653)	(1,763,653)
BROCKDALE ROAD IMPROVEMENTS							-
RESTRICTED FOR CAPITAL - GENERAL FUND							-
DEBT SERVICE PAYMENTS		(1,010,830)					(1,010,830)
3RD PARTY (DEVELOPER) IMPACT FEES RESTRICTED (LOGAN FORD/5 OAKS)					(127,600)		(127,600)
CAPITAL IMPROVEMENT PROJECTS			(5,925,500)				(5,925,500)
UNASSIGNED FUND BALANCE	9,226,523	-	-	-	-	-	9,226,523
<b>TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT</b>	<b>9,226,523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,226,523</b>
AMOUNT IN DAYS OPERATING COST	419						419
AMOUNT IN MONTHS OPERATING COST	14.0						14.0
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(3,961,852)						(3,961,852)
<b>TOTAL RESERVES AFTER GASB 54 REQUIREMENTS</b>	<b>5,264,672</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,264,672</b>
AMOUNT IN DAYS OPERATING COST	239						239
AMOUNT IN MONTHS OPERATING COST	8.0						8.0

**FUND SUMMARIES - PROPRIETARY**

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	WATER	CAPITAL IMPROVEMENTS	IMPACT /DEVELOP FEES	TOTAL PROPRIETARY
<b>BEGINNING BALANCE RESTRICTED/UNRESTRICTED</b>	\$ 6,347,205	1,473,025	-	7,820,230
WATER REVENUE	4,601,061			4,601,061
WASTE WATER REVENUE	66,000			66,000
TRASH REVENUE	859,234			859,234
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				-
<b>TOTAL REVENUES</b>	<b>5,543,895</b>	<b>250,000</b>	<b>250,000</b>	<b>6,043,895</b>
<b>EXPENDITURES</b>				
WATER	3,970,690			3,970,690
TRASH	747,160			747,160
WASTEWATER	48,700			48,700
DEBT SERVICE PRINCIPAL	410,000			410,000
DEBT SERVICE INTEREST/BOND EXP	160,149			160,149
WATER - ENGINEERING	196,003			196,003
TRANSFER OUT TO FUND WATER PROJECT		-		-
TRANSFER OUT TO FUND WATER PROJECT			250,000	250,000
CAPITAL PROJECTS WF				-
<b>TOTAL EXPENDITURES</b>	<b>5,532,702</b>	<b>-</b>	<b>250,000</b>	<b>5,782,702</b>
<b>NET CHANGE IN BALANCE</b>	<b>11,193</b>	<b>250,000</b>	<b>-</b>	<b>261,193</b>
<b>ENDING BALANCE</b>	<b>6,358,398</b>	<b>1,723,025</b>	<b>-</b>	<b>8,081,423</b>
<b>MINUS RESTRICTED FOR:</b>				
CAPITAL IMPROVEMENTS - PROJECTS		(1,723,025)		(1,723,025)
TRSF TO CAPITAL FROM RESERVES APPROVED WITH 2017 CO FUNDING	(63,483)			(63,483)
UNASSIGNED FUND BALANCE	6,294,915	-	-	6,294,915
<b>TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT</b>	<b>6,294,915</b>	<b>-</b>	<b>-</b>	<b>6,294,915</b>
AMOUNT IN DAYS OPERATING COST	442			442
AMOUNT IN MONTHS OPERATING COST	14.7			14.7
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN WATER FUND)	(2,561,351)			(2,561,351)
<b>TOTAL RESERVES AFTER GASB 54 REQUIREMENTS</b>	<b>3,733,564</b>	<b>-</b>	<b>-</b>	<b>3,733,564</b>
AMOUNT IN DAYS OPERATING COST	262			262
AMOUNT IN MONTHS OPERATING COST	8.7			8.7

**CAPITAL FUND SUMMARY**

**CAPITAL WATER PROJECTS:**

TOTAL WF PROJECTS FY 21/22	0
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**PROJECT FUNDING - WATER:**

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

WEST LUCAS ROAD PROJECT (21-8210-491-136)	0
TOTAL GF PROJECTS FY 22/23**	0

**PROJECT FUNDING - GENERAL FUND:**

TOTAL GENERAL FUND PROJECT FUNDING	0
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TOTAL CAPITAL PROJECTS FY 22/23**	0
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**\*\*NOTE:**

Ongoing Capital Project Budget Balances from FY 2021-2022 will be brought to Council for reallocation after the completion of the FY 2021-2022 audit to properly reflect outstanding budget balances to carry forward for FY 2022-2023.

	2020-2021 <u>ACTUAL</u>	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET
<b>Impact/Development Fee Summary</b>			
<b>GENERAL FUND:</b>			
Beginning Balance General Fund (Restricted)	2,501,330	1,417,318	1,486,853
<b>Revenue</b>			
Roadway Impact Fees(11-4500)	459,118	470,000	400,000
Roadway Fees Improv Brockdale(11-4989)	153,999	61,562	4,400
Contrib. Roadway Maint. Brockdale(11-4990)	-	-	-
<b>Total Revenues</b>	<b>613,117</b>	<b>531,562</b>	<b>404,400</b>
<b>Expenditures</b>			
Capital Projects Roadways	1,157,602	400,465	-
Brockdale Road Rehabilitation	539,527	61,562	-
Brockdale Road Maint.	-	-	-
<b>Total Expenditures</b>	<b>1,697,129</b>	<b>462,027</b>	<b>-</b>
<b>Total General Fund Restricted Impact Fees &amp; 3rd Party</b>	<b>1,417,318</b>	<b>1,486,853</b>	<b>1,891,253</b>
<b>Restricted for Devel Logan Ford/Five Oaks/Lakeview Downs</b>	<b>127,600</b>	<b>127,600</b>	<b>127,600</b>
<b>Restricted for Brockdale Road Maint.</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restricted for Brockdale Capital Improvements</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 3rd Party Restricted</b>	<b>127,600</b>	<b>127,600</b>	<b>127,600</b>
<b>General Fund Ending Bal Impact Fees (Restricted for Roads)</b>	<b>1,289,718</b>	<b>1,359,253</b>	<b>1,763,653</b>
<b>Total General Fund Restricted Impact Fees &amp; 3rd Party</b>	<b>1,417,318</b>	<b>1,486,853</b>	<b>1,891,253</b>
<b>WATER FUND:</b>			
Beginning Balance - Water Fund	(5,646,196)	(5,646,196)	
<b>Revenue</b>			
Water Impact Fees (51-4500)	385,448	250,000	250,000
<b>Total Revenues</b>	<b>385,448</b>	<b>250,000</b>	<b>250,000</b>
<b>Expenditures</b>			
Capital Projects- Water			-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues less Expenditures</b>	<b>385,448</b>	<b>250,000</b>	<b>250,000</b>
<b>Water Fund ending balance to apply toward impact fees</b>	<b>(5,646,196)</b>	<b>(5,396,196)</b>	<b>250,000</b>

## CITY OF LUCAS PROPERTY TAX RATES

Property tax is by far the largest source of revenue in the City of Lucas General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is budgeted at a rate of **.248823** for 2022. This tax rate is the "Voter-Approval" 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
2022	0.176628	0.072195	0.248823

**Projected**

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

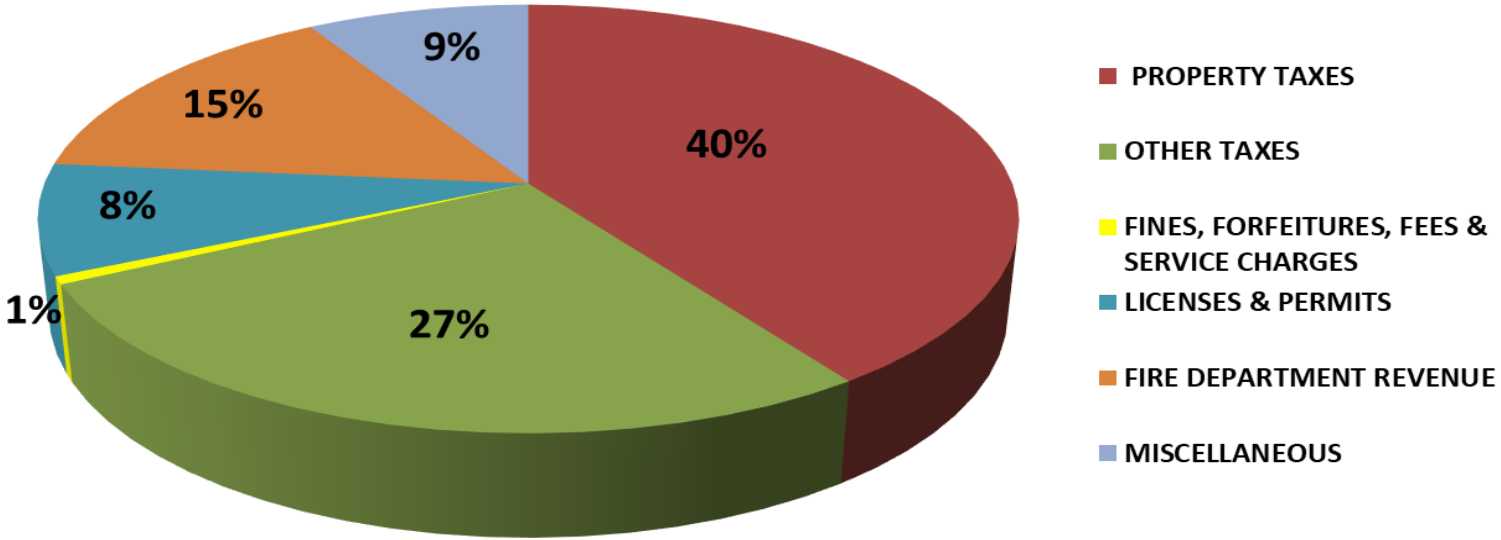
### Fiscal Year 2021 Tax Rates

City	M&O	I&S	Total
Sachse	0.506527	0.194207	0.700734
Farmersville	0.464574	0.247470	0.712044
Wylie	0.491864	0.151887	0.643751
Princeton	0.377315	0.225234	0.602549
Celina	0.429385	0.215615	0.645000
Melissa	0.431031	0.137126	0.568157
Anna	0.452631	0.116869	0.569500
Prosper	0.328000	0.182000	0.510000
Murphy	0.310185	0.184815	0.495000
Allen	0.368756	0.101244	0.470000
Parker	0.331870	0.034114	0.365984
Fairview	0.245536	0.100044	0.345580
Lucas	0.185743	0.102654	0.288397



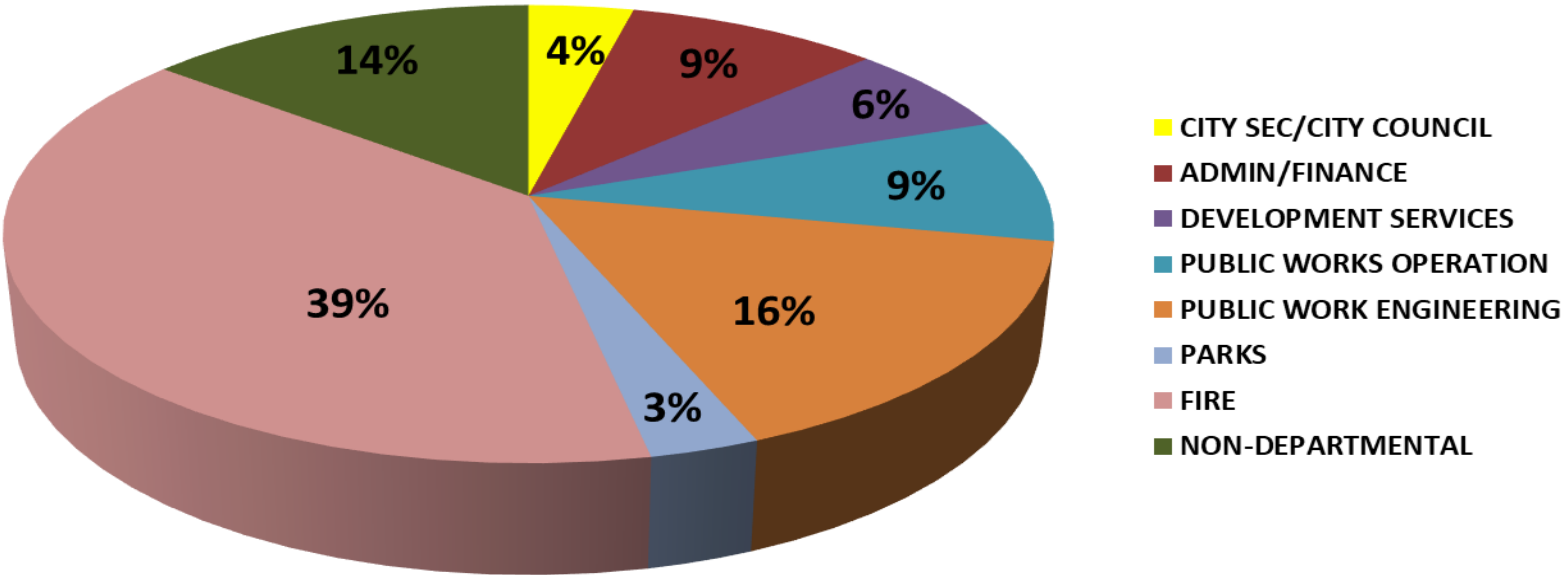
# General Fund Revenue FY 22/23

Total \$ 7,938,915



# General Fund Expenditures by Department FY 22/23

Total \$ 7,923,703



**11 - GENERAL FUND**

		2020-2021	2021-2022	2021-2022	2022-2023	
REVENUE		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	DESCRIPTION
		ACTUAL	BUDGET	BUDGET	BUDGET	
4011	PROPERTY TAXES	2,776,667	2,835,032	2,835,032	3,183,325	(Voter-approval rate M&O .176628)
4012	PROPERTY TAXES-DEL.	5,968	5,000	5,000	5,000	
4015	PROPERTY TAXES-P&I	14,583	10,000	10,000	10,000	
<b>TOTAL PROPERTY TAXES</b>		<b>2,797,218</b>	<b>2,850,032</b>	<b>2,850,032</b>	<b>3,198,325</b>	

**OTHER TAXES**

4101	SALES TAX	1,006,902	960,000	1,160,000	1,180,000	
4101-100	SALES TAX STREETS	504,963	450,000	575,000	590,000	
4102	FRANCHISE-ELECTRICAL	320,757	330,000	330,000	330,000	
4103	FRANCHISE-TELEPHONE	471	-	-	-	
4104	FRANCHISE-CABLE	26,787	28,000	28,000	20,442	
4105	FRANCHISE-GAS	36,583	30,000	45,000	45,000	
4106	FRANCHISE-CABLE PEG	2,873	3,200	3,200	3,200	
<b>TOTAL OTHER TAXES</b>		<b>1,899,336</b>	<b>1,801,200</b>	<b>2,141,200</b>	<b>2,168,642</b>	

**FINES & FORFEITURES**

4202	COURT TECHNOLOGY FUND	20	20	20	4	
4203	COURT SECURITY FUND	15	15	15	5	
4204	COURT COST-CITY	20	20	20	5	
4205	FINES	1,160	1,160	1,160	10	
4206	COURT COST-STATE	160	160	160	62	
4208	STATE JURY FEE	20	20	20		
4212	JUDICIAL FEES-STATE	25	25	25		
4213	JUDICIAL FEES-CITY	2	2	2		
4218	INDIGENT DEFENSE FEE	8	8	8		
4220	OTHER COURT FINES & FEES				5	
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>1,430</b>	<b>1,430</b>	<b>1,430</b>	<b>91</b>	

**LICENSES & PERMITS**

4301	GEN CONTRACTOR REG.	18,000	20,000	20,000	20,000	
4361	ZONING REQUEST	1,350	1,200	1,200	1,200	
4362	SPECIFIC USE PERMITS	1,800	1,350	1,350	1,350	
4363	VARIANCE REQUEST	1,350	900	900	900	
4365	BLDG PERMITS-RESIDENTIAL	572,587	380,000	405,000	405,000	
4367	BLDG PERMITS-ACC.	24,255	20,000	20,000	20,000	
4368	BLDG PERMITS-REMODEL	7,711	7,500	7,500	7,500	
4369	BLDG PERMITS-COMM.	33,576	20,000	20,000	35,000	
4371	ELECTRICAL PERMITS	5,300	2,200	2,200	4,000	
4372	PLUMBING PERMITS	6,510	5,000	5,000	5,000	
4373	HEATING & A/C PERMITS	2,350	1,200	1,200	1,800	
4374	FENCE PERMITS	4,950	6,000	6,000	6,000	
4375	SWIMMING POOL PERMITS	30,145	25,000	25,000	25,000	
4376	WEIGHT LIMIT PERMITS	89,900	60,000	70,000	70,000	
4377	ROOF PERMITS	900	-	-	2,100	
4378	SPRINKLER SYST PERMITS	6,325	1,000	1,000	7,000	
4379	DRIVEWAY PERMIT	1,440	1,000	1,000	490	
4380	SIGN PERMIT	2,045	2,000	2,000	2,000	
4382	STORM WATER MGMT PERMIT	8,210	6,500	6,500	7,000	
4384	SOLICITATION PERMIT	-	120	120	120	
4390	PLANNED DEVELOPMENT	810	-	-	-	
4395	HEALTH SERVICE PERMITS	5,000	7,200	7,200	8,200	
4398	MISC LICENSES & PERMITS	1,550	1,200	1,200	1,200	
4611	FIRE SPRINKLER PERMIT	28,995	30,000	30,000	30,000	
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>855,059</b>	<b>599,370</b>	<b>634,370</b>	<b>660,860</b>	

**FIRE DEPARTMENT REVENUE**

4612	COUNTY FIRE DISTRICT	3,687	-	4,002		
4613	SEIS LAGOS INTERLOCAL	442,955	453,230	453,230	489,812	
4614	AMBULANCE SERVICES	107,271	100,000	100,000	100,000	
4615	LISD EMS SERVICE	2,184	8,100	8,100	1,650	

11 -GENERAL FUND

		2020-2021	2021-2022	2021-2022	2022-2023	
REVENUE		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	DESCRIPTION
		ACTUAL	BUDGET	BUDGET	BUDGET	
4999	FIRE DISTRICT TRANSFER IN	498,199	450,000	575,000	590,000	
<b>TOTAL FIRE DEPARTMENT REVENUE</b>		<b>1,054,296</b>	<b>1,011,330</b>	<b>1,140,332</b>	<b>1,181,462</b>	
<b>FEES &amp; SERVICE CHARGES</b>						
4424	PLAT & REPLAT FEES	6,761	8,500	8,500	8,500	
4425	RE-INSPECTION FEES	5,950	4,000	4,000	6,000	
4426	FEES-BUILDING PROJECTS	310	7,300	7,300	7,300	
4427	PUBLIC IMPRV/3% INSPEC	-	53,000	53,000	25,000	
4497	PUBLIC INFO. REQUESTS	-	-	-	-	
4498	MISC. FEES & CHARGES	-	-	-	-	
<b>TOTAL FEES &amp; SERVICE CHARGES</b>		<b>13,021</b>	<b>72,800</b>	<b>72,800</b>	<b>46,800</b>	
<b>MISCELLANEOUS REVENUE</b>						
4911	INTEREST INCOME	16,942	18,000	14,000	24,000	
4914	INSURANCE CLAIM REIMB	3,995	-	5,817	-	
4915	CHILD SAFETY INCOME	7,978	6,900	6,900	8,000	
4916	CREDIT CARD REVENUE	36,537	30,000	45,000	48,000	Increase in credit card payments
4917	CERT APP FEE BERR \$ WINE	60	-	-	-	
4918	PERMIT FEE BEER & WINE	-	-	145	145	
4920	FARMER MARKET EVENT FEE	4,100	-	5,200	5,200	
4931	RENTAL INCOME	93,120	85,800	85,800	-	
4980	PARK DEDICATION FEES	-	134,000	134,000	55,000	
4981	FACILITY RENTAL	1,625	-	800	800	
4985	GRANT REVENUES	17,380	12,500	17,224	12,500	FD Training Grants
4986	DONATIONS	-	-	-	-	
4987	AMERICAN RESCUE PLAN ACT (ARPA)*	-	-	-	-	ARPA Revenue recognition requires funding to remain in deferred revenue until eligible expenditures have been incurred - GASB 33
4990	BROCKDALE RD MAINT	-	-	-	-	
4991	STREET ASSESSMENTS	2,750	-	1,050	-	
4992	SALE OF ASSETS	250,914	-	-	-	
4995	REIMBURSEMENTS	-	-	-	-	
4997	MISCELLANEOUS	6,355	-	-	-	
4998	PILOT TRANSFER IN	284,355	277,789	287,091	279,090	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>726,111</b>	<b>564,989</b>	<b>603,027</b>	<b>432,735</b>	
4996	GF RESERVES (USE OF)	(215,000)	50,000	1,144,712	250,000	Capital Outlay Reserve funding for P Works Backhoe/Vactron/Truck
<b>***TOTAL REVENUES***</b>		<b>7,131,470</b>	<b>6,951,151</b>	<b>8,587,903</b>	<b>7,938,915</b>	

11 -GENERAL FUND CITY COUNCIL DEPARTMENTAL EXPENDITURES	2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b><u>PERSONNEL SERVICES</u></b>					
6100-112 WORKERS' COMPENSATION	46	70	70	70	
6100-127 MEDICARE	135	220	220	220	
6100-468 CITY COUNCIL FEES	9,340	9,000	9,000	9,000	
<b>TOTAL PERSONNEL SERVICES</b>	<b>9,521</b>	<b>9,290</b>	<b>9,290</b>	<b>9,290</b>	
<b><u>MATERIALS &amp; SUPPLIES</u></b>					
6100-201 OFFICE SUPPLIES	-	1,000	1,000	1,000	
6100-204 FOOD/BEVERAGE	1,716	1,500	1,500	1,500	
6100-205 LOGO/UNIFORM	-	-	-	-	
6100-210 COMPUTER SUPPLIES	299	350	350	350	
6100-222 AUDIO/VISUAL	4,256	1,000	1,000	1,000	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>6,272</b>	<b>3,850</b>	<b>3,850</b>	<b>3,850</b>	
<b><u>PURCHASED SERVICES:</u></b>					
6100-307 TRAINING & TRAVEL	395	3,500	3,500	3,500	
6100-309 PROFESSIONAL SERVICES	-	-	-	-	
<b>TOTAL PURCHASED SERVICES</b>	<b>395</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	
<b><u>GENERAL &amp; ADMINISTRATIVE SERVICES</u></b>					
6100-441 APPRECIATION/AWARDS	6,730	5,000	5,000	5,000	See Detail Listing
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>	<b>6,730</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	
<b><u>NON-CAPITAL EXPENSE</u></b>					
6100-451 SOFTWARE, BOOKS, & CDS	18	11,940	11,940	11,940	See Comprehensive IT Schedule
6100-452 HARDWARE & TELECOM		-			
6100-411 FURNITURE & EQUIPMENT		-			
<b>TOTAL NON-CAPITAL EXPENSE</b>	<b>18</b>	<b>11,940</b>	<b>11,940</b>	<b>11,940</b>	
<b>TOTAL CITY COUNCIL</b>	<b>22,936</b>	<b>33,580</b>	<b>33,580</b>	<b>33,580</b>	

11 - GENERAL FUND CITY SECRETARY DEPARTMENTAL EXPENDITURES	2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b>PERSONNEL SERVICES</b>					
6110-101 SALARIES - EXEMPT	80,994	81,921	104,778	135,824	Includes Management Analyst Position
6110-105 SALARIES - COLA	-	1,868	-	-	
6110-112 WORKERS' COMPENSATION	181	275	341	416	Includes Management Analyst Position
6110-113 LONGEVITY PAY	276	328	348	420	Includes Management Analyst Position
6110-122 TMRS	10,410	10,358	13,300	16,800	Includes Management Analyst Position Rate Decrease 12.57% to 12.24%
6110-123 GROUP INSURANCE	9,872	10,716	15,181	23,760	Includes Management Analyst Position
6110-127 MEDICARE	1,179	1,190	1,508	1,970	Includes Management Analyst Position
6110-129 LT DISABILITY	139	250	316	407	Includes Management Analyst Position
6110-133 TELEPHONE ALLOWANCE	590	600	850	1,200	
<b>TOTAL PERSONNEL SERVICES</b>	<b>103,640</b>	<b>107,506</b>	<b>136,622</b>	<b>180,797</b>	
<b>MATERIALS &amp; SUPPLIES</b>					
6110-201 OFFICE SUPPLIES	1,004	1,100	1,100	1,700	
6110-204 FOOD/BEVERAGE	-	100	100	100	
6110-210 COMPUTER SUPPLIES	-	50	50	100	
6110-238 PRINTING & COPYING	13,467	22,800	22,800	22,800	
6110-239 RECORDS MANAGEMENT	3,209	4,500	31,107	1,500	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>17,679</b>	<b>28,550</b>	<b>55,157</b>	<b>26,200</b>	
<b>PURCHASED SERVICES</b>					
6110-305 SOFTWARE SUPPORT & MAINT.	7,532	9,594	9,594	24,200	See Detail Listing
6110-306 ADVERTISING/PUBLIC NOTICES	15,569	14,300	14,300	14,300	
6110-307 TRAINING & TRAVEL	390	1,750	1,750	2,510	See Travel & Training Plan
6110-309 PROFESSIONAL SERVICES	5,265	5,500	5,500	6,000	Codification - Franklin
6110-323 CELL PHONE	-	-	-	-	
6110-349 FILING FEES	1,320	2,200	2,200	2,200	
<b>TOTAL PURCHASED SERVICES</b>	<b>30,076</b>	<b>33,344</b>	<b>33,344</b>	<b>49,210</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>					
6110-443 DUES/LICENSES	175	185	185	820	See Detail Listing
6110-445 ELECTIONS	6,979	6,000	6,000	6,000	See Detail Listing
6110-451 SOFTWARE, BOOKS & CD'S	54	1,100	1,100	1,100	
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>	<b>7,208</b>	<b>7,285</b>	<b>7,285</b>	<b>7,920</b>	
<b>NON-CAPITAL EXPENSE</b>					
6110-411 FURNITURE & FIXTURES	-	-	-	3,000	See Detail Listing
6110-452 HARDWARE TELECOM	-	-	-	-	
<b>TOTAL NON-CAPITAL EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	
<b>TOTAL CITY SECRETARY</b>	<b>158,603</b>	<b>176,685</b>	<b>232,408</b>	<b>267,127</b>	

11 -GENERAL FUND ADMINISTRATION & FINANCE DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6200-101	SALARIES - EXEMPT	269,277	278,250	291,891	294,168	City Manager & Finance Director Split 50/50 with Water Fund
6200-102	SALARIES - NON-EXEMPT	90,308	93,963	98,782	98,786	
6200-105	SALARIES - COLA	-	6,664	-	-	
6200-111	OVERTIME	702	1,900	1,900	1,900	
6200-112	WORKERS' COMP	740	1,125	1,125	1,233	
6200-113	LONGEVITY PAY	1,540	1,964	1,964	2,028	
6200-122	TMRS	46,397	47,600	49,982	48,842	Rate Decrease 12.57% to 12.24%
6200-123	GROUP INSURANCE	52,799	53,630	53,630	59,400	
6200-127	MEDICARE	5,259	5,450	5,719	5,870	
6200-129	LT DISABILITY	540	1,000	1,000	1,209	
6200-133	TELEPHONE ALLOWANCE	2,040	2,100	2,100	2,100	
6200-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
<b>TOTAL PERSONNEL SERVICES</b>		<b>472,001</b>	<b>496,046</b>	<b>510,493</b>	<b>517,936</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6200-201	OFFICE SUPPLIES	4,343	6,000	6,000	6,000	
6200-202	POSTAGE	1,398	1,700	1,700	1,700	Split between water and general funds
6200-204	FOOD/BEVERAGE	2,151	2,200	2,200	2,200	
6200-205	LOGO/UNIFORM ALLOWANCE	153	800	800	800	
6200-210	COMPUTER SUPPLIES	-	350	350	350	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>8,044</b>	<b>11,050</b>	<b>11,050</b>	<b>11,050</b>	
<b>PURCHASED SERVICES:</b>						
6200-302	AUDITING & ACCOUNTING	10,806	13,000	13,000	14,000	Split 50/50 with Water Fund
6200-305	SOFTWARE SUPPORT/MAINT	15,494	19,110	19,110	20,066	Incode Maintenance
6200-307	TRAINING & TRAVEL	8,625	10,795	10,795	13,375	See Travel & Training Plan
6200-309	PROFESSIONAL SERVICES	2,759	3,000	3,000	3,000	\$3K Debt Disclosure SAMCO
6200-313	MAINTENANCE AGREEMENTS	5,981	6,160	6,160	6,660	Konica Copier(Split 50/50 water fund) Increase in copy usage
6200-318	TAX COLLECTION	2,368	3,000	3,000	3,000	Increase in properties for tax collecting
6200-319	CENTRAL APPRAISAL FEE	29,258	36,000	32,171	34,137	Increase in properties appraised
6200-321	STATE COMPTROLLER (COURT FEES)	-	300	300	300	
6200-322	CONTRACTS	2,700	7,600	7,600	7,600	Cost of municipal judge
6200-323	CELL PHONE	522	600	600	600	
6200-324	INMATE BOARDING	-	750	750	750	
6200-325	LIABILITY INSURANCE	30,000	33,000	33,000	36,300	Increase in rates
<b>TOTAL PURCHASED SERVICES</b>		<b>108,512</b>	<b>133,315</b>	<b>129,486</b>	<b>139,788</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6200-441	APPRECIATION/AWARDS	4,328	4,400	4,400	4,400	See Detail Listing
6200-442	TML MEMBERSHIP DUES	1,977	2,200	2,200	2,200	TML annual dues
6200-443	DUES/LICENSES	3,842	4,530	4,530	4,543	See Detail Listing
6200-444	EMPLOYMENT SCREENING	4,689	2,500	2,500	2,500	CareNow Physicals/Drug Screening
6200-445	CHILD SAFETY EXPENSE	-	-	-	-	
6200-497	CREDIT CARD FEES	27,577	28,800	43,800	45,000	Increase in credit card payments
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>42,412</b>	<b>42,430</b>	<b>57,430</b>	<b>58,643</b>	
<b>CAPITAL OUTLAY</b>						
8200-451	SOFTWARE	-	15,000	15,000	-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	
<b>TOTAL ADMINISTRATION</b>		<b>630,970</b>	<b>697,841</b>	<b>723,459</b>	<b>727,417</b>	

11 - GENERAL FUND PUBLIC WORKS - ENGINEERING DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6209-101	SALARIES - EXEMPT	70,168	84,770	87,814	88,813	P Works Director & Mgmt Analyst positions Split 50/50 with Water Fund
6209-103	SALARIES - TEMPORARY	18,320	15,600	12,711	15,600	20 hrs per wk @\$15 per hour (intern)
6209-105	SALARIES - COLA	-	2,289	-	-	
6209-112	WORKERS' COMPENSATION	191	315	315	320	
6209-113	LONGEVITY	180	48	48	74	
6209-122	TMRS	8,874	12,750	13,144	12,915	Rate Decrease 12.57% to 12.24%
6209-123	GROUP INSURANCE	6,690	10,716	10,716	11,880	
6209-127	MEDICARE	1,324	1,475	1,519	1,519	
6209-129	LT DISABILITY	108	265	265	266	
6209-131	UNEMPLOYMENT COMPENSAT	748	-	821	-	
6209-133	TELEPHONE ALLOWANCE	225	600	600	300	
<b>TOTAL PERSONNEL SERVICES</b>		<b>106,827</b>	<b>128,828</b>	<b>127,953</b>	<b>131,687</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6209-201	OFFICE SUPPLIES	249	250	250	250	
6209-204	FOOD/BEVERAGE	689	-	-	-	
6209-208	MINOR APPARATUS	293	500	500	500	
6209-209	PROTECTIVE CLOTHING/UNIFORMS	931	1,920	1,920	1,980	See Detail Listing
6209-210	COMPUTER SUPPLIES	129	500	500	500	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>2,292</b>	<b>3,170</b>	<b>3,170</b>	<b>3,230</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6209-232	VEHICLE MAINTENANCE	3,629	1,000	1,000	1,000	See Detail Listing/Annual maintenance
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>3,629</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	
<b>PURCHASED SERVICES</b>						
6209-307	TRAVEL/TRAINING	1,274	2,350	2,350	3,025	See Travel & Training Plan
6209-313	MAINTENANCE AGREEMENTS	-	1,500	1,500	1,500	Maint. for Plotter/Scanner
6209-309	PROFESSIONAL SERVICES	205,941	195,000	291,075	230,400	See Detail Listing
6209-323	CELL PHONE	705	1,200	1,200	1,200	
6209-333	UTILITIES - WATER	-	-	-	-	
6209-334	STREET LIGHTING	1,485	5,000	5,000	5,000	
<b>TOTAL PURCHASED SERVICES</b>		<b>209,406</b>	<b>205,050</b>	<b>301,125</b>	<b>241,125</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6209-443	DUES/LICENSES	299	575	575	472	See Detail Listing
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>299</b>	<b>575</b>	<b>575</b>	<b>472</b>	
<b>NON-CAPITAL EXPENSE</b>						
6209-411	FURNITURE & FIXTURES	-	500	500	6,000	Office Furniture
6209-416	IMPLEMENTS & APPARATUS	-	500	500	500	
6209-433	SIGNS & MARKINGS	-	-	-	10,000	Regulatory Signage
6209-451	SOFTWARE	2,549	3,510	3,510	3,705	See Comprehensive IT Schedule
6209-452	HARDWARE	-	500	500	500	
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>2,549</b>	<b>5,010</b>	<b>5,010</b>	<b>20,705</b>	
<b>CAPITAL OUTLAY</b>						
8209-301	IMPROVEMENTS ROADS	344,124	650,000	886,482	650,000	
8209-302	CULVERT MAINTENANCE	145,000	100,000	210,758	100,000	
8209-303	DRAINAGE	22,187	100,000	663,603	100,000	CC Approved 8-4-22 Farmstead Estates
8209-420	EQUIPMENT	-	-	-	-	
8209-421	VEHICLES	35,608	-	-	-	
8209-433	SIGNS & MARKINGS	1,691	10,000	10,000	-	Reclass to Non-Cap Acct. 6209-433
8209-452	HARDWARE & TELECOM	-	-	-	-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>548,610</b>	<b>860,000</b>	<b>1,770,843</b>	<b>850,000</b>	
<b>TOTAL PUBLIC WORKS - ENGINEERING</b>		<b>873,611</b>	<b>1,203,633</b>	<b>2,209,676</b>	<b>1,248,219</b>	



11 -GENERAL FUND PUBLIC WORKS - OPERATIONS		2020-2021 FISCAL YEAR	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	
<b>PERSONNEL SERVICES</b>						
6210-102	SALARIES - NON-EXEMPT	113,266	118,206	124,752	167,282	Changed PT position to full-time
6210-104	SALARIES - NON-EXEMPT PT	8,859	18,720	18,720		Reallocated to FT P works position
6210-105	SALARIES - COLA	-	3,122	-		
6210-111	OVERTIME	1,899	4,500	4,500	4,500	
6210-112	WORKERS' COMPENSATION	3,403	5,175	5,175	5,824	Changed PT position to full-time
6210-113	LONGEVITY	756	920	920	1,056	Changed PT position to full-time
6210-122	TMRS	15,902	17,900	18,738	21,248	Changed PT position to full-time Rate Decrease 12.57% to 12.24%
6210-123	GROUP INSURANCE	26,895	32,148	32,148	47,520	Changed PT position to full-time
6210-127	MEDICARE	1,870	2,631	2,742	2,742	Changed PT position to full-time
6210-129	LT DISABILITY	175	337	337	502	Changed PT position to full-time
<b>TOTAL PERSONNEL SERVICES</b>		<b>173,024</b>	<b>203,659</b>	<b>208,032</b>	<b>250,674</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6210-201	OFFICE SUPPLIES	416	550	550	700	
6210-204	FOOD/BEVERAGE	368	800	800	1,000	
6210-206	FUEL & LUBRICANTS	7,658	11,000	11,000	22,000	Increase in Fuel Costs
6210-208	MINOR APPARATUS	4,740	5,000	5,000	5,000	
6210-209	PROTECTIVE CLOTHING/UNIFORMS	5,981	9,560	9,560	8,975	See Detail Listing
6210-210	COMPUTER SUPPLIES	184	250	250	250	
6210-211	MEDICAL SUPPLIES	-	250	250	250	
6210-214	CLEANING SUPPLIES	-	1,500	1,500	1,500	
6210-223	SAND/DIRT	162	1,500	1,500	3,000	
6210-224	ASPHALT/BASE/CONC/CULVERT	15,167	32,000	32,000	32,000	Street Maintenance Program
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>34,677</b>	<b>62,410</b>	<b>62,410</b>	<b>74,675</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6210-231	FACILITY MAINTENANCE	7,048	7,500	7,500	7,500	See Detail Listing
6210-232	VEHICLE MAINTENANCE	4,103	5,750	5,750	7,700	See Detail Listing
6210-233	EQUIPMENT MAINTENANCE	9,189	9,450	9,450	9,600	See Detail Listing
6210-234	WASTE DISPOSAL	2,931	4,000	4,000	5,100	
6210-298	MAINTENANCE & PARTS - MISC	2,714	3,000	3,000	3,000	
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>25,985</b>	<b>29,700</b>	<b>29,700</b>	<b>32,900</b>	
<b>PURCHASED SERVICES</b>						
6210-307	TRAVEL/TRAINING	270	5,500	5,500	5,100	See Travel & Training Plan
6210-309	PROFESSIONAL SERVICES	-	5,000	5,000	30,000	\$5 K - Surveying Easements/\$25 K Tree Trimming
6210-323	CELL PHONE	1,515	3,500	3,500	3,500	
6210-331	UTILITIES, ELECTRIC	4,346	6,000	6,000	6,000	
6210-346	EQUIPMENT RENTAL	764	4,000	4,000	4,000	
<b>TOTAL PURCHASED SERVICES</b>		<b>6,895</b>	<b>24,000</b>	<b>24,000</b>	<b>48,600</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6210-443	DUES/LICENSES	40	200	200	462	See Detail Listing
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>40</b>	<b>200</b>	<b>200</b>	<b>462</b>	
<b>NON-CAPITAL EXPENSE</b>						
6210-411	FURNITURE & FIXTURES	-	-	-	2,000	Office Furniture
6210-416	IMPLEMENTS & APPARATUS	-	-	-	-	
6210-420	EQUIPMENT	-	4,100	4,100		
6210-433	SIGNS & MARKINGS	9,975	12,000	12,000	12,000	
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>9,975</b>	<b>16,100</b>	<b>16,100</b>	<b>14,000</b>	
<b>CAPITAL OUTLAY</b>						
8210-420	EQUIPMENT	31,000	13,000	13,000	216,137	\$14.5K Scag Mower/\$123,787 backhoe \$77,850 vactron
8210-421	VEHICLES		45,000	45,000	55,000	Truck for Public Works
<b>TOTAL CAPITAL OUTLAY</b>		<b>31,000</b>	<b>58,000</b>	<b>58,000</b>	<b>271,137</b>	
<b>TOTAL PUBLIC WORKS</b>		<b>281,595</b>	<b>394,069</b>	<b>398,442</b>	<b>692,448</b>	

11 -GENERAL FUND PARKS DEPARTMENT DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b><u>PERSONNEL SERVICES</u></b>						
6211-103	SALARIES - NON-EXMPT TEMP	16,708	20,160	20,160		Reallocated to FT P works position
6211-112	WORKERS COMP	395	600	600		Reallocated to FT P works position
6211-127	MEDICARE	242	300	300		Reallocated to FT P works position
<b>TOTAL PERSONNEL SERVICES</b>		<b>17,345</b>	<b>21,060</b>	<b>21,060</b>	<b>-</b>	
<b><u>MAINTENANCE &amp; REPAIR</u></b>						
6211-231	FACILITIES MAINTENANCE	4,262	4,500	4,500	4,500	See Detail Listing
6211-233	EQUIPMENT MAINTENANCE	4,341	4,500	4,500	4,500	Small Landscaping Equipment
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>8,603</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	
<b><u>PURCHASED SERVICES</u></b>						
6211-322	CONTRACTS	54,300	74,500	74,500	82,000	See Detail Listing
6211-331	UTILITIES, ELECTRIC	1,566	2,000	2,000	2,000	
6211-333	UTILITIES, WATER	8,698	10,000	10,000	10,000	
<b>TOTAL PURCHASED SERVICES</b>		<b>64,563</b>	<b>86,500</b>	<b>86,500</b>	<b>94,000</b>	
<b><u>SPECIAL EVENTS</u></b>						
6211-444	FOUNDERS DAY	24,287	30,000	23,200	30,000	
6211-445	SERVICE TREE PROGRAM	3,410	7,000	7,000	7,000	
6211-446	KEEP LUCAS BEAUTIFUL	2,199	5,000	5,000	5,000	See Detail Listing
6211-447	COUNTRY CHRISTMAS	9,448	10,000	10,000	10,000	
6211-448	PARK EVENTS	13,469	15,000	15,000	15,000	See Detail Listing
<b>TOTAL SPECIAL EVENTS</b>		<b>52,812</b>	<b>67,000</b>	<b>60,200</b>	<b>67,000</b>	
<b><u>NON-CAPITAL OUTLAY</u></b>						
6211-417	PARK IMPROVEMENTS	46,981	30,000	30,000	30,000	
6211-418	PARK IMPROVEMENTS- USACE	-				
<b>TOTAL NON- CAPITAL OUTLAY</b>		<b>46,981</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	
<b><u>CAPITAL OUTLAY</u></b>						
8211-417	PARK IMPROVEMENTS	-			30,000	Foundation repairs Kenneth R Lewis
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	
<b>TOTAL PARKS</b>		<b>190,303</b>	<b>213,560</b>	<b>206,760</b>	<b>230,000</b>	

11 - GENERAL FUND DEVELOPMENT SERVICES DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6212-101	SALARIES - EXEMPT	52,372	56,727	58,929	58,927	Development Services Director split 50/50 with Water Fund
6212-102	SALARIES - NON-EXEMPT	217,955	224,420	235,036	235,036	
6212-105	SALARIES - COLA	-	6,411	-		
6212-111	OVERTIME	8,137	11,200	11,200	11,200	
6212-112	WORKERS' COMPENSATION	1,447	2,200	2,200	2,200	
6212-113	LONGEVITY PAY	1,454	1,682	1,682	1,898	
6212-122	TMRS	35,487	37,000	38,647	37,519	Rate Decrease 12.57% to 12.24%
6212-123	GROUP INSURANCE	43,681	48,222	48,222	53,460	
6212-127	MEDICARE	4,174	4,300	4,486	4,486	
6212-129	LT DISABILITY	482	850	850	876	
6212-131	UNEMPLOYMENT	-				
<b>TOTAL PERSONNEL SERVICES</b>		<b>365,188</b>	<b>393,012</b>	<b>401,252</b>	<b>405,602</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6212-201	OFFICE SUPPLIES	3,826	5,500	5,500	5,500	
6212-203	SUBSCRIPTIONS	-	350	350	350	
6212-204	FOOD/BEVERAGE	58	600	600	600	
6212-205	LOGO/UNIFORM ALLOWANCE	2,231	2,600	2,600	2,700	
6212-206	FUEL & LUBRICANTS	9,125	5,500	5,500	12,000	Increase in fuel costs for four vehicles
6212-210	COMPUTER SUPPLIES	417	250	250	500	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>15,657</b>	<b>14,800</b>	<b>14,800</b>	<b>21,650</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6212-232	VEHICLE MAINTENANCE	9,111	6,300	6,300	6,300	See Detail Listing
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>9,111</b>	<b>6,300</b>	<b>6,300</b>	<b>6,300</b>	
<b>PURCHASED SERVICES:</b>						
6212-305	SOFTWARE SUPPORT/MAINT.	445	12,674	19,474	24,278	See Comprehensive IT Schedule Energov \$11,227/Incode \$2,081 Insite online bill pay \$10,970
6212-307	TRAINING & TRAVEL	1,701	13,109	13,109	13,656	See Travel & Training Plan
6212-309	PROFESSIONAL SERVICES	5,884	14,600	14,600	16,000	See Detail Listing
6212-313	MAINTENANCE AGREEMENTS	-	100	100		
6212-323	CELL PHONE	2,297	3,200	3,200	6,400	4 cellular lines for ipads/inspections
<b>TOTAL PURCHASED SERVICES</b>		<b>10,327</b>	<b>43,683</b>	<b>50,483</b>	<b>60,334</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6212-443	DUES/LICENSES	563	3,089	3,089	3,119	See Detail Listing
6212-450	COMPUTER HARDWARE	-		5,150	-	
6212-451	SOFTWARE, BOOKS & CD'S	1,987	1,600	1,600	5,600	\$1.6K See Comprehensive IT Schedule \$4K - See Detail Listing
6212-452	STORM WATER MGMT EXPENSE	6,224	8,500	8,500	9,000	Includes \$6.5K supplies/eqp for two cleanup events/\$2.5K Education exp
<b>TOTAL GENERAL &amp; ADMINISTRATION SERVICES</b>		<b>8,774</b>	<b>13,189</b>	<b>18,339</b>	<b>17,719</b>	
<b>CAPITAL OUTLAY</b>						
8212-420	EQUIPMENT	-	-			
8212-451	COMPUTER SOFTWARE	11,260	-	29,693		
8212-452	COMPUTERS	-	-			
8212-421	VEHICLES	-	-			
<b>TOTAL CAPITAL OUTLAY</b>		<b>11,260</b>	<b>-</b>	<b>29,693</b>	<b>-</b>	
<b>TOTAL DEVELOPMENT SERVICES</b>		<b>420,317</b>	<b>470,984</b>	<b>520,867</b>	<b>511,605</b>	

11 - GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6300-101	SALARIES - EXEMPT	281,302	309,364	333,939	333,939	
6300-102	SALARIES - NON EXEMPT FF/EMS	786,362	1,060,266	1,114,288	1,108,609	Includes 3 reclassifications to driver
6300-103	SAL - NON EXEMPT TEMP	7,571	3,600	3,600	3,600	Emerg. Mgt. Intern
6300-105	SALARIES - COLA	-	31,550	-	-	
6300-106	CERTIFICATION FEES	4,750	15,120	15,120	12,120	See Detail Listing
6300-110	SAL - MARKET/RETENTION	-	63,153	31,088	-	
6300-111	SALARIES - OVERTIME	176,838	194,300	194,300	230,304	See Detail Listing - 5070 hours
6300-112	WORKERS' COMPENSATION	35,841	49,500	49,500	49,500	
6300-113	LONGEVITY PAY	3,380	4,104	4,104	4,228	
6300-122	TMRS	159,541	199,900	209,856	208,417	Rate Decrease 12.57% to 12.24%
6300-123	GROUP INSURANCE	147,876	203,604	203,604	225,720	
6300-127	MEDICARE	18,317	22,950	24,090	24,484	
6300-128	OTHER RETIREMENT	71,834	20,000	20,000	13,000	LOSAP - approximately 10 volunteers
6300-129	LT DISABILITY	1,672	4,170	4,170	4,328	
6300-133	TELEPHONE ALLOWANCE	600	600	600	600	
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,695,885</b>	<b>2,182,181</b>	<b>2,208,259</b>	<b>2,218,849</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6300-201	OFFICE SUPPLIES	1,867	2,100	2,100	2,100	
6300-202	POSTAGE	346	375	375	375	
6300-203	SUBSCRIPTIONS	-	-	-	-	
6300-204	FOOD/BEVERAGE	5,212	5,550	5,550	5,950	See Detail Listing
6300-205	LOGO/UNIFORM ALLOWANCE	18,293	20,550	20,550	32,215	See Detail Listing
6300-206	FUEL & LUBRICANTS	13,545	18,600	18,600	36,180	See Detail Listing
6300-207	FUEL - PROPANE/(natural gas)	1,442	1,700	1,700	2,100	
6300-208	MINOR APPARATUS	5,559	9,315	9,315	10,780	See Detail Listing
6300-209	PROTECTIVE CLOTHING	10,401	35,640	40,640	26,800	See Detail Listing
6300-210	COMPUTER SUPPLIES	1,082	1,720	1,720	1,900	See Detail Listing
6300-211	MEDICAL & SURGICAL SUPPL	22,225	32,200	32,200	36,800	See Detail Listing
6300-214	SUPPLIES - FD	4,166	8,055	8,055	9,320	See Detail Listing
6300-215	DISPOSABLE MATERIALS	2,621	5,850	5,850	7,555	See Detail Listing
6300-227	PREVENTION ACTIVITIES	4,422	5,650	5,650	5,600	See Detail Listing
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>91,182</b>	<b>147,305</b>	<b>152,305</b>	<b>177,675</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6300-231	FACILITY MAINTENANCE	22,389	22,100	22,100	28,790	See Detail Listing
6300-232	VEHICLE MAINTENANCE	39,055	37,229	37,229	57,076	See Detail Listing
6300-233	EQUIPMENT MAINT	9,001	12,900	12,900	14,365	See Detail Listing
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>70,445</b>	<b>72,229</b>	<b>72,229</b>	<b>100,231</b>	
<b>PURCHASED SERVICES</b>						
6300-302	FIRE DEPT RUN REIMBURS.	59,290	78,000	78,000	51,100	See Detail Listing Approximately 15 volunteers
6300-302.1	LISD GAME COVERAGE	1,360	6,210	6,210	1,000	See Detail Listing
6300-303	TELEPHONE	5,091	5,160	5,160	5,160	
6300-304	INTERNET	5,700	6,600	6,600	6,600	
6300-307	TRAINING & TRAVEL	23,154	46,514	46,514	47,125	See Detail Listing
6300-309	PROFESSIONAL SERVICES	98,468	143,731	143,731	135,367	See Detail Listing and Comprehensive IT Schedule
6300-310	SCBA	17,661	36,350	52,729	10,770	See Detail Listing
6300-312	PARAMEDIC SCHOOL	1,000	1,200	1,200	-	
6300-313	MAINTENANCE AGREEMENTS	15,719	16,705	16,705	16,993	See Detail Listing and Comprehensive IT Schedule
6300-316	911 DISPATCH	79,939	83,500	83,500	90,449	Wylie Dispatch
6300-323	CELL PHONE	9,215	10,000	10,000	10,600	See Detail Listing
6300-325	LIABILITY INSURANCE	20,000	22,000	22,000	24,200	Increase in rates
6300-331	UTILITIES, ELECTRIC	23,851	27,000	27,000	27,000	
6300-333	UTILITIES, WATER	4,403	4,750	4,750	4,750	
6300-337	PAGER SERVICE	625	700	700	815	Active 911 notification of emergencies
6300-346	EQUIPMENT RENTAL	441	470	470	500	
<b>TOTAL PURCHASED SERVICES</b>		<b>365,916</b>	<b>488,890</b>	<b>505,269</b>	<b>432,429</b>	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6300-441	APPRECIATION/AWARDS	3,235	4,000	4,000	2,700	See Detail Listing
6300-443	DUES/LICENSES	5,838	7,055	7,055	6,325	See Detail Listing
6300-445	CHILD SAFETY	10,045	-	-		
6300-447	EMERGENCY MANAGEMENT SERV	7,720	8,689	8,689	9,689	See Detail Listing
6300-448	REHAB TRAINING & EQUIPMENT	1,397	950	950	950	See Detail Listing
6300-451	SOFTWARE, BOOKS & CD'S	2,444	3,500	3,500	4,100	See Detail Listing and Comprehensive IT Schedule
<b>TOTAL GENERAL &amp; ADMINISTRATIVE SERVICES</b>		<b>30,679</b>	<b>24,194</b>	<b>24,194</b>	<b>23,764</b>	
<b>NON-CAPITALIZED EXPENSE</b>						
6300-420	EQUIPMENT	8,469	7,500	7,500	6,300	See Detail Listing
6300-452	HARDWARE & TELECOM	10,604	12,150	16,874	11,050	See Detail Listing and Comprehensive IT Schedule
<b>TOTAL NON-CAPITALIZED EXPENSE</b>		<b>19,073</b>	<b>19,650</b>	<b>24,374</b>	<b>17,350</b>	
<b>CAPITAL OUTLAY</b>						
8300-200	BUILDING IMPROVEMENTS	-	-	-	-	
8300-411	FURNITURE & FIXTURES	-	-	-	-	
8300-416	IMPLEMENTS & APPARATUS	-	-	-	-	
8300-420	EQUIPMENT	-	50,000	50,000	86,090	See Detail Listing
8300-421	VEHICLES	-	80,600	200,600		
8300-452	HARDWARE & TELECOM	7,458	31,000	31,000	32,500	See Detail Listing and Comprehensive IT Schedule
<b>TOTAL CAPITAL OUTLAY</b>		<b>7,458</b>	<b>161,600</b>	<b>281,600</b>	<b>118,590</b>	
<b>TOTAL FIRE</b>		<b>2,280,639</b>	<b>3,096,049</b>	<b>3,268,230</b>	<b>3,088,888</b>	

<b>11 -GENERAL FUND</b>		<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	
<b>GENERAL ADMINISTRATION - NON-DEPT.</b>		<b>FISCAL YEAR</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>FISCAL YEAR</b>	
<b>DEPARTMENTAL EXPENDITURES</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DESCRIPTION</b>
<b><u>PERSONNEL SERVICES</u></b>						
6999-110	PERFORMANCE/INCENTIVE	-	50,455	-	280,054	
<b>TOTAL PERSONNEL SERVICES</b>		<b>-</b>	<b>50,455</b>	<b>-</b>	<b>280,054</b>	
<b><u>MAINT &amp; SUPPLIES</u></b>						
6999-214	CLEANING SUPPLIES	1,500	1,500	1,500	1,500	
6999-231	FACILITY MAINT	36,765	28,800	28,800	28,800	Includes \$300 Security Monitoring Comprehensive IT Schedule
<b>TOTAL MAINT &amp; SUPPLIES</b>		<b>38,264</b>	<b>30,300</b>	<b>30,300</b>	<b>30,300</b>	
<b><u>PURCHASED SERVICES</u></b>						
6999-303	TELEPHONE	10,888	12,000	12,000	12,000	
6999-305	IT SUPPORT/MAINT	72,292	72,292	72,292	74,446	See Comprehensive IT Schedule
6999-306	SOFTWARE MAINTENANCE	17,156	17,484	17,484	20,405	See Comprehensive IT Schedule
6999-308	CLEANING & PEST CONTROL	17,294	18,300	18,300	27,400	\$25K Cleaning \$2.4K Pest Control
6999-309	PROFESSIONAL SERVICES	5,759	4,560	4,560	4,560	See Comprehensive IT Schedule
6999-310	LEGAL SERVICES	109,998	100,000	100,000	100,000	
6999-323	STREAKER RESTORATION	30,800	10,000	-		
6999-326	LAW ENFORCEMENT	212,449	250,000	237,414	470,000	\$220K Additional Coverage
6999-331	ELECTRICITY	7,051	8,400	8,400	8,400	
6999-333	WATER	971	1,200	1,200	1,200	
6999-336	ANIMAL CONTROL	34,000	35,000	35,000	35,000	
<b>TOTAL PURCHASED SERVICES</b>		<b>518,659</b>	<b>529,236</b>	<b>506,650</b>	<b>753,411</b>	
<b><u>NON-CAPITAL EXPENSE</u></b>						
6999-411	FURNITURE	-	-	-		
6999-451	SOFTWARE	5,712	7,500	10,000	23,275	See Comprehensive IT Schedule
6999-452	HARDWARE, TELECOM	3,802	11,600	24,186	11,500	See Comprehensive IT Schedule
6999-499	COVID-19 EXPENSES	17,711	-			
<b>TOTAL NON-CAPITALIZED EXPENSE</b>		<b>27,225</b>	<b>19,100</b>	<b>34,186</b>	<b>34,775</b>	
<b><u>CAPITAL OUTLAY</u></b>						
8999-200	BUILDING IMPROVEMENTS	-	-	286,479	12,000	FY 21-22 Mid-Year Budget Adj for Office space for Eng/PW/Cust Serv. FY 22-23 Community Center Rehab
8999-420	EQUIPMENT	-	-	-	6,879	See Comprehensive IT Schedule
8999-451	SOFTWARE	-	-	-	7,000	See Comprehensive IT Schedule
8999-452	HARDWARE, TELECOM	-	11,000	11,000		
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>11,000</b>	<b>297,479</b>	<b>25,879</b>	
<b>TOTAL NON-DEPARTMENTAL</b>		<b>584,148</b>	<b>640,091</b>	<b>868,615</b>	<b>1,124,419</b>	
<b><u>OTHER FINANCING SOURCES(USES)</u></b>						
6999-998 TRANSFER OUT TO CAPITAL FUND						
<b>TOTAL FINANCING SOURCES (USES)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

21 - CAPITAL IMPROVEMENTS

REVENUES	2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b><u>FEES &amp; SERVICE CHARGES</u></b>					
4404 INTERGOV/3RD PARTY REV	4,182,590	-	-	-	- 50 % of Collin County Funding West Lucas Rd Remaining 30 days after bids for construction
<b>TOTAL FEES &amp; SERVICE CHARGES</b>	<b>4,182,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>MISCELLANEOUS REVENUE</u></b>					
4911 INTEREST INCOME	9,896	6,000	6,000	6,000	
4914 INSURANCE PROCEEDS	-	-	-	-	
<b>TOTAL MISCELLANEOUS REV</b>	<b>9,896</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	
<b>***TOTAL OPERATING REVENUE***</b>	<b>4,192,486</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	
<b><u>OTHER FINANCIAL SOURCES (USES)</u></b>					
4800 BOND PROCEEDS					
4810 BOND ISSUE PREMIUM					
4996 TRANSFER IN FROM GF RESTRICTED RESERVES					
<b>TOTAL OTHER FIN. SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

21 - CAPITAL IMPROVEMENTS		2020-2021	2021-2022	2021-2022	2022-2023	
PUBLIC WORKS		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET**	DESCRIPTION
<b>CAPITAL OUTLAY</b>						
7900-298	BOND ISSUE COSTS	-			-	
8210-490-122	PARKER RD PHASE TWO					
8210-490-124	PROJ MGMT 125 -ELEV WATER TWR	17,486			-	
8210-490-125	ELEVATED WATER TOWER	33,250		1,116,461		
8210-490-127	SCADA SYSTEM PROJECT	81,741				
8210-490-128	NORTH PUMP STATION PROJECT	1,170,796		20,800		
8210-490-129	BAIT SHOP WATERLINE RELOCATION	76,758		1,165,663		
8210-490-130	MCGARITY STEM REPLECEMENT	-		57,300		
8210-491-127	WINNINGKOFF RD(REVERSE C TO SNIDER LN)	1,771,192		2,730		
8210-491-131	PROJ MGMT 127 - WINNINGKOFF RD	70,853		-		
8210-491-134	STISON RD / MUDDY CREEK BRIDGE	264,438		262,600		
8210-491-135	SNIDER LANE/WHITE ROCK ROCK CREEK BRIDGE	373,285		47,858		
8210-491-136	WEST LUCAS RD PROJECT	789,256		3,395,564		
8210-491-300	BLONDY JHUNE RD ALIGNMENT	-		306,489		
8210-491-500	BROCKDALE RD REHABILITATION	603,651		41,349		
<b>TOTAL CAPITAL OUTLAY</b>		<b>5,252,707</b>	<b>-</b>	<b>6,416,814</b>	<b>-</b>	
<b>TOTAL PUBLIC WORKS</b>		<b>5,252,707</b>	<b>0</b>	<b>6,416,814</b>	<b>0</b>	

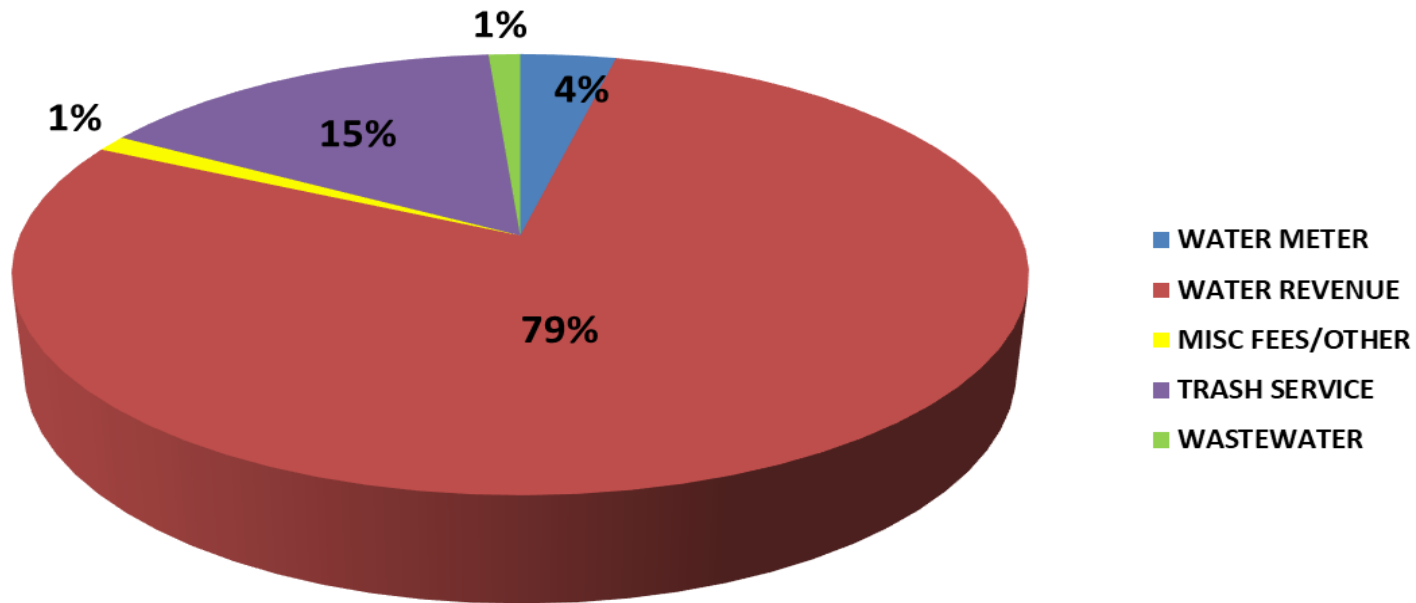
**\*\*NOTE:**

Ongoing Capital Project Budget Balances from FY 2021-2022 will be brought to Council for reallocation after the completion of the FY 2021-2022 audit to properly reflect outstanding budget balances to carry forward for FY 2022-2023.



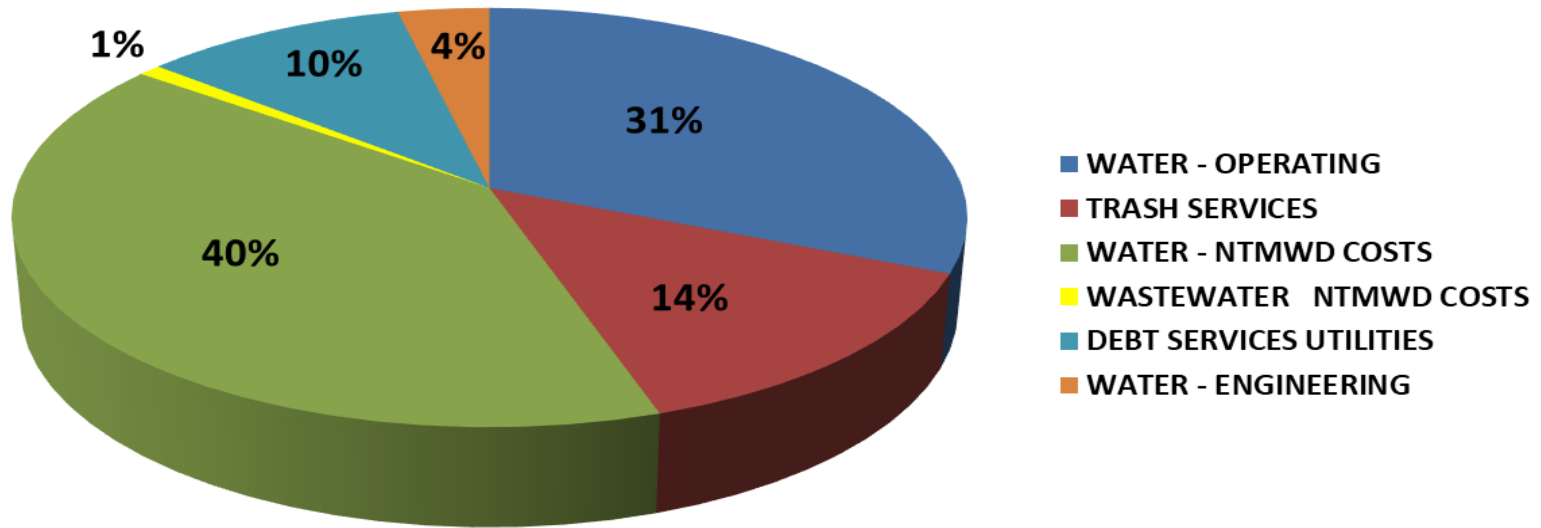
## Water Fund Revenue FY 22/23

Total \$ 5,543,895



# Water Fund Expenditures FY 22/23

Total \$ 5,532,702



51 - WATER UTILITIES FUND

REVENUES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b>FEES &amp; SERVICE CHARGES</b>						
4461	WATER REVENUE	4,277,983	4,353,461	4,353,461	4,353,461	
4462	WATER TAPS & BORES	-	3,000	3,000	3,000	
4463	PENALTY & INTEREST	31,025	35,000	35,000	35,000	
4467	WATER METER	233,500	150,000	230,000	200,000	
4468	WATER METER REPAIRS	3,000	6,000	6,000	6,000	
4469	WASTEWATER FEES	63,539	54,000	54,000	66,000	
4470	REREAD/CHARTING	75	100	100	100	
4478	TRASH SERVICE	664,408	648,000	648,000	859,234	New trash provider - CWD FY 22-23 Rate \$26.09 trash/recycle
4497	FH METER RENTAL INC	3,000	3,500	3,500	3,500	
4498	MISC. FEE AND CHARGES	-	-	-	-	
4499	WATER LINES/FEES DEVEL	-	-	-	-	
<b>TOTAL FEES &amp; SERVICE CHARGES</b>		<b>5,276,530</b>	<b>5,253,061</b>	<b>5,333,061</b>	<b>5,526,295</b>	
<b>MISCELLANEOUS REVENUE</b>						
4911	INTEREST INCOME	9,968	7,200	4,800	7,200	
4912	RETURN CHECK CHARGE	125	400	400	400	
4913	NTMWD REFUND	52,427	10,000	10,000	10,000	
4914	INSURANCE CLAIM REIMB	8,671	-	-	-	
4915	MISC REV -SALES TAX DISC	236	-	-	-	
4992	SALE OF ASSETS	-	-	-	-	
4995	REIMBURSEMENTS	-	-	5,000	-	
4996	WF RESERVE FUNDING (USE OF)	-	-	63,800	-	
4997	MISCELLANEOUS	-	-	1,000	-	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>71,427</b>	<b>17,600</b>	<b>85,000</b>	<b>17,600</b>	
<b>***TOTAL OPERATING REVENUE***</b>		<b>5,347,957</b>	<b>5,270,661</b>	<b>5,418,061</b>	<b>5,543,895</b>	

51 - WATER FUND- Public Works

		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b>DEPARTMENTAL EXPENDITURES</b>						
<b>PERSONNEL SERVICES</b>						
6400-101	SALARIES - EXEMPT	186,945	193,453	203,151	205,356	City Manager, Finance Director, Development Services Director Split 50/50 with General Fund
6400-102	SALARIES - NON-EXEMPT	265,761	278,605	292,962	294,963	
6400-105	SALARIES - COLA	-	10,765	-	-	
6400-106	CERTIFICATION FEES	4,695	6,300	6,300	6,300	
6400-110	PERFORMANCE/INCENTIVE PAY	-	12,698	472	67,152	
6400-111	OVERTIME	42,200	51,726	51,726	51,726	
6400-112	WORKERS' COMPENSATION	7,037	10,700	10,700	10,700	
6400-113	LONGEVITY PAY	2,630	3,138	3,138	3,370	
6400-122	TMRS	63,828	68,000	71,084	69,063	Rate Decrease 12.57% to 12.24%
6400-123	GROUP INSURANCE	75,553	80,370	80,370	89,100	
6400-127	MEDICARE	7,299	7,700	8,050	8,096	
6400-129	LT DISABILITY	725	1,425	1,425	1,501	
6400-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
<b>TOTAL PERSONNEL SERVICES</b>		<b>659,074</b>	<b>727,280</b>	<b>731,778</b>	<b>809,727</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6400-201	OFFICE SUPPLIES	781	800	800	800	
6400-202	POSTAGE	605	2,000	2,000	2,000	
6400-204	FOOD/BEVERAGE	682	800	800	1,000	
6400-206	FUEL & LUBRICANTS	13,910	15,500	15,500	30,000	Increase in Fuel Costs
6400-207	FUEL - PROPANE/(NATURALGAS)	-	-	15,101	14,000	
6400-208	MINOR APPARATUS	1,453	2,700	2,700	3,500	Small tools/generator
6400-209	PROTEC CLOTHING/UNIFORMS	5,052	8,775	8,775	8,975	See Detail Listing
6400-210	COMPUTER SUPPLIES	-	450	450	450	
6400-211	MEDICAL SUPPLIES	-	250	250	250	
6400-212	CHEMICALS	3,218	6,000	6,000	6,000	Water Testing Materials
6400-222	OTHER SUPPLIES	-	-	-	-	
6400-223	SAND/DIRT	-	2,000	2,000	3,000	
6400-224	ASPHALT/FLEXBASE/CONCRETE	-	6,500	6,500	6,500	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>25,701</b>	<b>45,775</b>	<b>60,876</b>	<b>76,475</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6400-230	REPAIRS & MAINT. - EQUIP.	181	2,500	2,500	2,500	
6400-231	FACILITY MAINTENANCE	3,630	4,500	4,500	6,000	See Detail Listing
6400-232	VEHICLE/EQP MAINT.	4,958	7,550	7,550	8,650	See Detail Listing
6400-233	REPAIR & MAINT WTR FACILITIES	148,188	263,000	263,000	295,000	See Detail Listing - Includes \$100K for Valve and Hydrant Maintenance
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>156,957</b>	<b>277,550</b>	<b>277,550</b>	<b>312,150</b>	
<b>PURCHASED SERVICES:</b>						
6400-237	TRASH SERVICES	574,236	576,000	576,000	747,160	New trash provider - CWD FY 22-23 Rate \$26.09 trash/recycle Split 50/50 with General Fund
6400-302	AUDITING & ACCOUNTING	10,346	13,000	13,000	14,000	
6400-303	TELEPHONE	7,084	7,200	7,200	7,200	
6400-304	UB PROCESSING	26,462	27,000	27,000	30,000	
6400-305	SOFTWARE SUPPORT/MAINT	22,492	29,400	29,400	30,870	\$14.8K Incode annual maint/\$16K online bill pay (increase in customer transactions)
6400-306	METER SOFTWARE/HARDWARE MAINT	-	6,180	6,180	8,540	Neptune software and hardware maintenance
6400-307	TRAINING & TRAVEL	3,709	7,718	7,718	8,722	See Travel & Training Plan
6400-309	PROFESSIONAL SERVICES	23,179	46,600	46,600	38,800	See Detail Listing
6400-310	LEGAL SERVICES	1,081	900	900	900	
6400-313	MAINTENANCE AGREEMENTS	6,000	6,160	6,160	6,660	Konica Copier/Split with water fund/inc copies
6400-315	WATER - NTMWD	1,910,914	1,910,914	1,910,914	2,230,648	13 percent price increase/\$3.44 per 1,000 gallons Volume increase from 628,590 to 648,444 (1,000 Gal)
6400-316	WASTEWATER NTMWD	6,713	54,000	54,000	48,700	Upper East Fork Interceptor \$3.1057/Regional Wastewater System \$2.1210 (1,000 Gal)
6400-323	CELL PHONE	6,786	8,700	8,700	8,700	
6400-325	LIABILITY INSURANCE	20,200	22,000	22,000	24,200	Increase in rates
6400-331	ELECTRICITY	72,963	75,000	75,000	75,000	
6400-346	EQUIPMENT RENTAL	-	4,000	4,000	4,000	
<b>TOTAL PURCHASED SERVICES</b>		<b>2,692,163</b>	<b>2,794,772</b>	<b>2,794,772</b>	<b>3,284,100</b>	
<b>GENERAL &amp; ADMIN SERVICES/TRANSFERS</b>						

## 51 - WATER FUND- Public Works

		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b>DEPARTMENTAL EXPENDITURES</b>						
6400-443	DUES/LICENSES	-	333	333	333	Three water license renewals
6400-999	PILOT TRANSFER OUT	284,355	277,789	287,091	279,090	
<b>TOTAL GENERAL &amp; ADMIN SERVICES/TRANSFERS</b>		<b>284,355</b>	<b>278,122</b>	<b>287,424</b>	<b>279,423</b>	
<b><u>NON-CAPITAL EXPENSE</u></b>						
6400-411	FURNITURE	-	-	-	2,000	Office Furniture
6400-416	IMPLEMENTS & APPARATUS	-	-	-		
6400-420	EQUIPMENT - WATER	-	-	-		
6400-451	SOFTWARE	-	-	2,500	2,675	See Comprehensive IT Schedule
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>-</b>	<b>-</b>	<b>2,500</b>	<b>4,675</b>	<b>-</b>
<b><u>CAPITAL OUTLAY</u></b>						
8400-420	EQUIPMENT - WATER	-	-	-	-	
8400-452	HARDWARE	-	-	-	-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER UTILITIES</b>		<b>3,818,249</b>	<b>4,123,499</b>	<b>4,154,900</b>	<b>4,766,550</b>	

51 - WATER FUND- Engineering

DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6409-101	SALARIES - EXEMPT	70,198	84,770	87,814	88,813	P Works Director & Mgmt Analyst positions Split 50/50 with Water Fund
6409-105	SALARIES - COLA	-	1,934	-	-	
6409-112	WORKERS' COMPENSATION	191	290	290	290	
6409-113	LONGEVITY PAY	180	48	48	74	
6409-122	TMRS	8,874	11,000	11,394	10,986	
6409-123	GROUP INSURANCE	7,119	10,716	10,716	11,880	Rate Decrease 12.57% to 12.24%
6409-127	MEDICARE	1,030	1,250	1,294	1,294	
6409-129	LT DISABILITY	108	265	265	266	
6409-133	TELEPHONE ALLOWANCE	225	600	600	300	
<b>TOTAL PERSONNEL SERVICES</b>		<b>87,925</b>	<b>110,873</b>	<b>112,421</b>	<b>113,903</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6409-201	OFFICE SUPPLIES	613	1,000	800	1,000	\$500 Plotter Ink/Paper/\$500 Other
6409-204	FOOD/BEVERAGE	-	250	250	500	
6409-208	MINOR APPARATUS	-	500	500	500	
6409-209	PROTEC CLOTHING/UNIFORMS	213	1,355	1,355	1,415	See Detail Listing
6409-210	COMPUTER SUPPLIES	-	500	-	500	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>826</b>	<b>3,605</b>	<b>2,905</b>	<b>3,915</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6409-232	VEHICLE MAINTENANCE	-	2,000	2,000	500	See Detail Listing
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>500</b>	
<b>PURCHASED SERVICES:</b>						
6409-305	SOFTWARE SUPPORT & MAINT	-	1,050	1,050	1,050	See Detail Listing- Scada software maint See Comprehensive IT Schedule \$50
6409-307	TRAINING & TRAVEL	-	1,740	1,740	2,300	See Travel & Training Plan
6409-309	PROFESSIONAL SERVICES	145,838	132,800	196,600	72,000	See Detail Listing
6409-323	CELL PHONE	60	1,200	1,200	1,200	
<b>TOTAL PURCHASED SERVICES</b>		<b>145,898</b>	<b>136,790</b>	<b>200,590</b>	<b>76,550</b>	
<b>GENERAL &amp; ADMIN SERVICES/TRANSFERS</b>						
6409-443	DUES/LICENSES	675	1,075	1,075	1,135	See Detail Listing
<b>TOTAL GENERAL &amp; ADMIN SERVICES/TRANSFERS</b>		<b>675</b>	<b>1,075</b>	<b>1,075</b>	<b>1,135</b>	
<b>NON-CAPITAL EXPENSE</b>						
6409-411	FURNITURE	-	500	-	-	
6409-416	IMPLEMENTS & APPARATUS	-	500	-	-	
6409-452	HARDWARE & TELECOM	-	500	2,200	-	
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>-</b>	<b>1,500</b>	<b>2,200</b>	<b>-</b>	
<b>CAPITAL OUTLAY</b>						
8409-452	HARDWARE & TELECOMM	-	-	-	-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL WATER UTILITIES</b>		<b>235,324</b>	<b>255,843</b>	<b>321,191</b>	<b>196,003</b>	

51 - WATER FUND- Debt Service

DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<b>DEBT SERVICE</b>						
7900-214	2007 CERT OF OBLIG-PRINCIPAL	125,000	125,000	125,000	125,000	
7900-215	2007 CERT OF OBLIG-INTEREST	34,290	29,219	29,219	23,906	
7900-216	2007 GO REFUNDING- PRINCIPAL	105,000	105,000	105,000		
7900-217	2007 GO REFUNDING- INTEREST	5,922	1,974	1,974		
7900-218	2011 CERT OF OBLIG-PRINCIPAL	212,754	-			
7900-219	2011 CERT OF OBLIG-INTEREST	1,725	-			
7900-222	2017 CERT OF OBLIG-PRINCIPAL	120,000	120,000	120,000	125,000	
7900-223	2017 CERT OF OBLIG-INTEREST	75,750	72,150	72,150	68,475	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	50,000	50,000	50,000	55,000	
7900-225	2019 CERT OF OBLIG-INTEREST	43,793	41,293	41,293	38,668	
7900-226	2020 CERT OF OBLIG-PRINCIPAL	-	95,000	95,000	105,000	
7900-227	2020 CERT OF OBLIG-INTEREST	24,462	32,500	32,500	28,500	
7900-298	BOND ISSUE COSTS	36,197	600	600	600	
<b>TOTAL DEBT SERVICE</b>		<b>834,893</b>	<b>672,736</b>	<b>672,736</b>	<b>570,149</b>	
<b>TOTAL DEBT SERVICE</b>		<b>834,893</b>	<b>672,736</b>	<b>672,736</b>	<b>570,149</b>	

59 - DEBT SERVICES FUND

DEPARTMENTAL EXPENDITURES	2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
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REVENUES

PROPERTY TAXES

4011	PROPERTY TAXES	1,585,243	1,439,715	1,439,715	1,192,849
4012	PROPERTY TAXES-DELINQUENT	2,269	-	1,661	
4015	PROPERTY TAXES-P&I	7,774	5,000	5,839	
4911	INTEREST INCOME	3,052	3,000	500	

<b>TOTAL PROPERTY TAXES</b>		<b>1,598,338</b>	<b>1,447,715</b>	<b>1,447,715</b>	<b>1,192,849</b>
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4996	RESERVE FUNDING (USE OF)	215,000	147,511	147,511	167,759
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<b>TOTAL REVENUES</b>		<b>1,813,338</b>	<b>1,595,226</b>	<b>1,595,226</b>	<b>1,360,608</b>
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EXPENDITURES

DEBT SERVICE

7900-214	2007 CERT OF OBLIG-PRINCIPAL	90,000	90,000	90,000	100,000
7900-215	2007 CERT OF OBLIG-INTEREST	26,746	23,163	23,163	19,125
7900-216	2007 GO REFUNDING- PRINCIPAL	235,000	245,000	245,000	
7900-217	2007 GO REFUNDING- INTEREST	13,630	4,606	4,606	
7900-218	2011 CERT OF OBLIG-PRINCIPAL	392,793	-	-	
7900-219	2011 CERT OF OBLIG-INTEREST	2,475	-	-	
7900-220	2015 CERT OF OBLIG-PRINCIPAL	120,000	125,000	125,000	130,000
7900-221	2015 CERT OF OBLIG-INTEREST	39,900	36,225	36,225	32,400
7900-222	2017 CERT OF OBLIG-PRINCIPAL	235,000	245,000	245,000	250,000
7900-223	2017 CERT OF OBLIG-INTEREST	151,725	144,525	144,525	137,100
7900-224	2019 CERT OF OBLIG-PRINCIPAL	175,000	260,000	260,000	285,000
7900-225	2019 CERT OF OBLIG-INTEREST	232,783	221,908	221,908	208,283
7900-226	2020 GO REFUNDING-PRINCIPAL	-	150,000	150,000	155,000
7900-227	2020 GO REFUNDING-INTEREST	36,836	48,800	48,800	42,700
7900-298	BOND ISSUE COSTS	60,170	1,000	1,000	1,000

<b>TOTAL DEBT SERVICE</b>		<b>1,812,057</b>	<b>1,595,227</b>	<b>1,595,227</b>	<b>1,360,608</b>
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# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Lucas	972-727-8999
Taxing Unit Name	Phone (area code and number)
665 Country Club Road, Lucas, TX 75002	https://lucastexas.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,615,999,139
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 221,591,794
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,394,407,345
4.	<b>2021 total adopted tax rate.</b>	\$ 0.288397 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. <b>Original 2021 ARB values:</b> ..... \$ 16,783,499	
	B. <b>2021 values resulting from final court decisions:</b> ..... - \$ 16,209,770	
	C. <b>2021 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 573,729
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. <b>2021 ARB certified value:</b> ..... \$ 350,000	
	B. <b>2021 disputed value:</b> ..... - \$ 53,235	
	C. <b>2021 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 296,765
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 870,494

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,395,277,839
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 506,631  <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 8,429,427  <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 8,936,058
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  <b>A. 2021 market value:</b> ..... \$ 0  <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 8,936,058
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,386,341,781
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,998,168
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 10,506
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 4,008,674
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 1,837,535,103  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____  <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0  <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0  <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 1,837,535,103

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>19.</b>	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ <u>68,908,445</u>
	<b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ <u>0</u>
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ <u>68,908,445</u>
<b>20.</b>	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>254,199,805</u>
<b>21.</b>	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,652,243,743</u>
<b>22.</b>	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
<b>23.</b>	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>82,877,072</u>
<b>24.</b>	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>82,877,072</u>
<b>25.</b>	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,569,366,671</u>
<b>26.</b>	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.255432</u> /\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____/\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28.</b>	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.185743</u> /\$100
<b>29.</b>	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,395,277,839</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 2,591,630
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. . . . . + \$ 6,618</p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. . . . . - \$ 0</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- \$ 0</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . \$ 6,618</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 2,598,248
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,569,366,671
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.165560 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. . . . . \$ 0</p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. . . . . - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

<sup>22</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code § 26.044  
<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose . . . . . \$ _____ 0</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ _____ 0</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.165560 /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ _____ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.165560 /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.171354 /\$100

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ 0 /\$100
42.	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ <u>1,360,608</u></p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ <u>1,360,608</u>
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>167,162</u>
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>1,193,446</u>
45.	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100.00</u> %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... <u>100.90</u> %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... <u>100.05</u> %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... <u>102.13</u> %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>	_____ 100.05 %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>1,192,849</u>
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,652,243,743</u>
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.072195</u> /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.243549</u> /\$100
D49.	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)  
<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code § 26.04(b)  
<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.255432 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.255432 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.243549 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.243549 /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.243549 /\$100

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

### 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.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.005274 /\$100
64.	<b>2020 unused increment rate.</b> 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.	\$ 0.000000 /\$100
65.	<b>2019 unused increment rate.</b> 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 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.005274 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$ 0.248823 /\$100

### SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.165560 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.030261 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.072195 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.268016 /\$100

### SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)



This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.288397/\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ 0/\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.288397/\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,386,341,781
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,998,168
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,569,366,671
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0/\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.248823/\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.255432 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.248823 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ 0.268016 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

**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.<sup>50</sup>

**print here** Jayna Dean  
 Printed Name of Taxing Unit Representative

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

7/21/2022  
 Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)