



City of Lucas, Texas

Annual Operating Budget for Fiscal Year 2023-2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$448,223, which is a 10.13% 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 \$241,223.

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

FOR: Jim Olk, Kathleen Peele, Debbie Fisher, Philip Lawrence, David Keer and Dusty Kuykendall

AGAINST:

PRESENT and not voting:

ABSENT: Tim Johnson

Property Tax Rate Comparison

2023-2024	2022-2023
\$0.256758/100	\$0.268016/100
\$0.243911/100	\$0.255432/100
\$0.179133/100	\$0.165560/100
\$0.256758/100	\$0.248823/100
\$0.071356/100	\$0.072195/100

Proposed property tax rate:

No-new-revenue tax rate:

No-new revenue maintenance & operations tax rate:

Voter-approval tax rate:

Debt rate:

Total debt obligation for City of Lucas secured by property taxes: \$1,355,483



CITY OF LUCAS

Annual Operating Budget Fiscal Year 2023-2024



City Councilmembers

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

City Manager Joni Clarke
Finance Director Liz Exum

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OPERATING BUDGET

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WATER FUND:

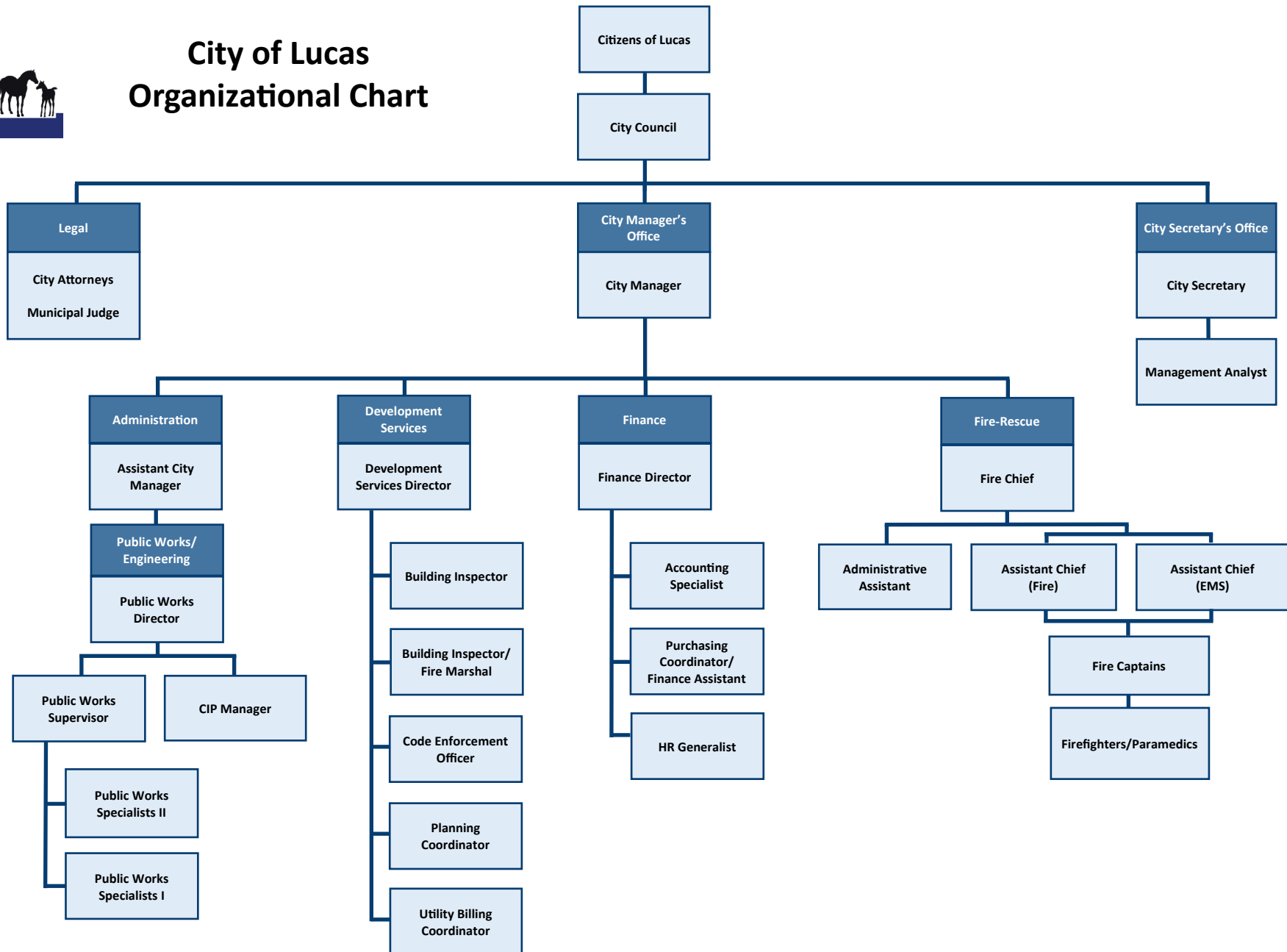
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City of Lucas Organizational Chart



	2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET
REVENUE SUMMARY				
GENERAL FUND				
PROPERTY TAXES	2,934,517	3,526,440	3,657,424	3,860,109
OTHER TAXES	2,247,006	2,168,642	2,321,176	2,320,342
FINES & FORFEITURES	672	91	2,024	91
LICENSES & PERMITS	769,098	660,860	470,763	597,120
FIRE DEPARTMENT REVENUE	1,188,506	1,181,462	1,231,764	1,340,252
FEES & SERVICE CHARGES	37,774	46,800	78,115	55,200
MISCELLANEOUS REVENUES	654,929	432,735	976,534	763,375
GF RESERVE FUNDING (USE OF)	-	250,000	2,023,284	1,850,963
TOTAL GENERAL FUND REVENUE	7,832,501	8,267,030	10,761,084	10,787,452
WATER UTILITIES FUND				
FEES & SERVICE CHARGES	6,802,785	5,526,295	6,765,798	6,549,344
MISCELLANEOUS REVENUES	92,017	17,600	509,341	300,000
TOTAL WATER UTILITIES FUND REVENUE	6,894,802	5,543,895	7,275,139	6,849,344
DEBT SERVICE FUND				
PROPERTY TAXES/RESERVE FUNDING	1,629,641	1,360,608	1,398,712	1,355,483
TOTAL DEBT SERVICE FUND REVENUE	1,629,641	1,360,608	1,398,712	1,355,483
COMBINED REVENUE OPERATIONS	16,356,944	15,171,533	19,434,935	18,992,279
EXPENDITURES				
GENERAL FUND				
CITY COUNCIL	29,531	33,580	33,580	35,330
CITY SEC	170,064	267,127	261,990	272,139
ADMIN/FINANCE	701,123	727,417	795,362	763,654
DEVELOPMENT SERVICES	473,224	511,605	516,436	530,761
PUBLIC WORKS - ENGINEERING	1,684,830	1,248,219	2,113,092	1,353,979
PUBLIC WORKS	321,447	692,448	763,547	445,125
PARKS	183,182	230,000	230,000	348,000
FIRE	2,973,185	3,088,888	3,945,266	4,718,338
NON-DEPARTMENTAL	608,367	1,466,324	1,487,333	1,844,842
TOTAL GENERAL FUND EXPENDITURES	7,144,954	8,265,608	10,146,606	10,312,168
WATER UTILITIES FUND				
WATER UTILITIES	4,178,386	4,766,550	5,070,685	5,577,259
WATER - ENGINEERING	159,661	196,003	207,479	208,694
TOTAL WATER FUND EXPENDITURES	4,338,047	4,962,553	5,278,164	5,785,953
DEBT SERVICE				
WATER UTILITIES	672,680	570,149	570,149	560,111
GENERAL FUND	1,595,098	1,360,608	1,360,608	1,355,483
TOTAL DEBT SERVICE	2,267,778	1,930,757	1,930,757	1,915,594
TOTAL EXPENDITURES OPERATING	13,750,780	15,158,918	17,355,527	18,013,715
NET REVENUE LESS EXPENDITURES - OPERATING	2,606,164	12,615	2,079,408	978,564

	2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET
SUMMARY BY FUND				
GENERAL FUND				
REVENUE	7,832,501	8,267,030	10,761,084	10,787,452
EXPENDITURES	7,144,954	8,265,608	10,146,606	10,312,168
NET REVENUE LESS EXPENDITURES	687,547	1,422	614,478	475,284
WATER UTILITIES FUND				
REVENUE	6,894,802	5,543,895	7,275,139	6,849,344
EXPENDITURES	4,338,047	4,962,553	5,278,164	5,785,953
DEBT SERVICE	672,680	570,149	570,149	560,111
NET REVENUE LESS EXPENDITURES	1,884,075	11,193	1,426,826	503,280
DEBT SERVICE FUND-GENERAL				
REVENUE	1,629,641	1,360,608	1,398,712	1,355,483
EXPENDITURES	1,595,098	1,360,608	1,360,608	1,355,483
NET REVENUE LESS EXPENDITURES	34,543	-	38,104	-
NET REVENUE LESS EXPENDITURES - OPERATING	2,606,164	12,615	2,079,408	978,564

FUND SUMMARIES - GOVERNMENTAL FUNDS

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL	DEBT SERVICE	CAPITAL IMPROVEMENTS	BROCKDALE ROAD IMPROV	DEVELOPERS IMPACT FEES (LOGAN FORD/5 OAKS)	IMPACT FEES	TOTAL GOVERNMENTAL
	8,401,537	1,331,677	6,029,185	31,464	132,000	1,416,424	17,342,287
PROPERTY TAXES	3,860,109	1,355,483					5,215,592
OTHER TAXES	2,320,342						2,320,342
FINES & FORFEITURES	91						91
LICENSES & PERMITS	597,120						597,120
FIRE DEPARTMENT REVENUE	1,340,252						1,340,252
FEES & SERVICE CHARGES	55,200						55,200
MISCELLANEOUS REVENUES	763,375		180,000	-			943,375
IMPACT FEE REVENUE (11-4500)						300,000	300,000
TRANSFER IN RESTRICTED RESERVES	1,850,963		-				1,850,963
TOTAL REVENUES	10,787,452	1,355,483	180,000	-		300,000	12,622,935
EXPENDITURES							
CITY COUNCIL	35,330						35,330
CITY SEC	272,139						272,139
ADMIN/FINANCE	763,654						763,654
DEVELOPMENT SERVICES	530,761						530,761
PUBLIC WORKS	445,125						445,125
PUBLIC WORKS - ENGINEERING	1,353,979						1,353,979
PARKS	348,000						348,000
FIRE	4,718,338						4,718,338
NON-DEPARTMENTAL	1,844,842						1,844,842
DEBT SERVICE PRINCIPAL		950,000					950,000
DEBT SERVICE INTEREST/BOND EXP		405,483					405,483
BROCKDALE ROAD MAINT.						-	-
CAPITAL ROADWAY PROJECTS			-			-	-
TOTAL EXPENDITURES	10,312,168	1,355,483	-	-		-	11,667,651
NET CHANGE IN FUND BALANCE	475,284	-	180,000	-		300,000	955,285
ENDING FUND BALANCE	8,876,821	1,331,677	6,209,185	31,464	132,000	1,716,424	18,297,572
MINUS RESTRICTIONS AND TRANSFERS							
IMPACT FEES						(1,716,424)	(1,716,424)
BROCKDALE ROAD IMPROVEMENTS				(31,464)			(31,464)
RESTRICTED FOR CAPITAL - GENERAL FUND							-
DEBT SERVICE PAYMENTS		(1,331,677)					(1,331,677)
3RD PARTY (DEVELOPER) IMPACT FEES RESTRICTED (LOGAN FORD/5 OAKS)					(132,000)		(132,000)
CAPITAL IMPROVEMENT PROJECTS			(6,209,185)				(6,209,185)
UNASSIGNED FUND BALANCE	8,876,821	-	-	-	-	-	8,876,821
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	8,876,821	-	-	-	-	-	8,876,821
AMOUNT IN DAYS OPERATING COST	378						378
AMOUNT IN MONTHS OPERATING COST	12.6						12.6
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(4,230,603)						(4,230,603)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	4,646,219						4,646,219
AMOUNT IN DAYS OPERATING COST	198						198
AMOUNT IN MONTHS OPERATING COST	6.6						6.6

FUND SUMMARIES - PROPRIETARY

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	WATER	WATER DEBT SERVICE	CUSTOMER DEPOSITS	CAPITAL IMPROVEMENTS	IMPACT /DEVELOP FEES	TOTAL PROPRIETARY
BEGINNING BALANCE RESTRICTED/UNRESTRICTED	\$ 8,114,907	\$ 415,000	\$ 287,600	4,398,072	84,465	13,300,044
WATER REVENUE	5,586,844					5,586,844
WASTE WATER REVENUE	80,500					80,500
TRASH REVENUE	882,000					882,000
MISCELLANEOUS REVENUES	300,000					300,000
REFUND NTMWD CAPITAL						-
DEVELOPERS FEES - SEWER						-
IMPACT FEES						-
TRANSFER IN IMPACT FEES					250,000	250,000
						-
TOTAL REVENUES	6,849,344			-	250,000	7,099,344
EXPENDITURES						
WATER	4,709,849					4,709,849
TRASH	807,300					807,300
WASTEWATER	60,110					60,110
DEBT SERVICE PRINCIPAL	415,000					415,000
DEBT SERVICE INTEREST/BOND EXP	145,111					145,111
WATER - ENGINEERING	208,694					208,694
TRANSFER OUT TO FUND WATER PROJECT				-		-
TRANSFER OUT TO FUND WATER PROJECT						-
CAPITAL PROJECTS WF						-
						-
TOTAL EXPENDITURES	6,346,064			-	-	6,346,064
NET CHANGE IN BALANCE	503,280			-	250,000	753,280
ENDING BALANCE	8,618,187	415,000	287,600	4,398,072	334,465	14,053,323
MINUS RESTRICTED FOR:						
DEBT SERVICE PAYMENTS		(415,000)				(415,000)
CUSTOMER DEPOSITS			(287,600)			(287,600)
CAPITAL IMPROVEMENTS - PROJECTS				(4,398,072)	(312,465)	(4,710,537)
LAKEVIEW DOWNS/HENDRICKS IMPACT FEES					(22,000)	(22,000)
WATER TOWER PROJECT BUILT IN WATER REVENUE FROM RATE STUDY (YEAR TWO)	(500,000)					(500,000)
						-
UNASSIGNED FUND BALANCE	8,118,187	-	-	(0)	-	8,118,187
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	8,118,187			(0)	-	8,118,187
AMOUNT IN DAYS OPERATING COST	493					493
AMOUNT IN MONTHS OPERATING COST	16					16
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN WATER FUND)	(2,965,532)					(2,965,532)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	5,152,655			(0)	-	5,152,655
AMOUNT IN DAYS OPERATING COST	313					313
AMOUNT IN MONTHS OPERATING COST	10					10

2023-2024

FISCAL YEAR BUDGET

CAPITAL FUND SUMMARY

CAPITAL WATER PROJECTS:

TOTAL WF PROJECTS FY 23/24

0

PROJECT FUNDING - WATER:

TOTAL WATER PROJECT FUNDING

0

CAPITAL ROADWAY AND GF PROJECTS:

TOTAL GF PROJECTS FY 23/24**

0

0

PROJECT FUNDING - GENERAL FUND:

TOTAL GENERAL FUND PROJECT FUNDING

0

TOTAL CAPITAL PROJECTS FY 23/24**

0

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2022-2023 will be brought to Council for reallocation after the completion of the FY 2022-2023 audit to properly reflect outstanding budget balances to carry forward for FY 2023-2024.

	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET
Impact/Development Fee Summary			
GENERAL FUND:			
Beginning Balance General Fund (Restricted)	1,417,318	1,756,377	1,579,888
Revenue			
Roadway Impact Fees(11-4500)	401,571	130,000	300,000
Roadway Fees Improv Brockdale(11-4989)	70,362	-	-
Contrib. Roadway Maint. Brockdale(11-4990)	-	-	-
Total Revenues	471,933	130,000	300,000
Expenditures			
Capital Projects Roadways	93,975	306,489	-
Brockdale Road Rehabilitation	38,899	-	-
Brockdale Road Maint.	-	-	-
Total Expenditures	132,874	306,489	-
Total General Fund Restricted Impact Fees & 3rd Party	1,756,377	1,579,888	1,879,888
Restricted for Devel Logan Ford/Five Oaks/Lakeview D/Hendricks			
	127,600	132,000	132,000
Restricted for Brockdale Road Maint.			
	31,464	31,464	31,464
Restricted for Blondy Jhune Realignment			
	306,489	-	-
Total 3rd Party Restricted	465,553	163,464	163,464
General Fund Ending Bal Impact Fees (Restricted for Roads)	1,290,824	1,416,424	1,716,424
Total General Fund Restricted Impact Fees & 3rd Party	1,756,377	1,579,888	1,879,888
WATER FUND:			
Beginning Balance - Water Fund	(5,646,196)	(5,646,196)	(5,496,196)
Revenue			
Water Impact Fees (51-4500)		150,000	250,000
Restricted for Capital Projects	352,448	-	-
Restricted for Lakeview Downs	33,000	-	-
Total Revenues	385,448	150,000	250,000
Expenditures			
Capital Projects- Water			-
Total Expenditures	-	-	-
Revenues less Expenditures		150,000	250,000
Water Fund ending balance to apply toward impact fees	(5,646,196)	(5,496,196)	(5,246,196)

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 **.256758** for 2023. 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
2009	0.252040	0.122137	0.374177
2010	0.247231	0.126946	0.374177
2011	0.257723	0.116454	0.374177
2012	0.261218	0.112959	0.374177
2013	0.254005	0.101611	0.355616
2014	0.233068	0.087593	0.320661
2015	0.215514	0.105147	0.320661
2016	0.230371	0.087577	0.317948
2017	0.198695	0.119253	0.317948
2018	0.202346	0.100870	0.303216
2019	0.184515	0.118701	0.303216
2020	0.190846	0.108949	0.299795
2021	0.185743	0.102654	0.288397
2022	0.195821	0.072195	0.268016
2023	0.185402	0.071356	0.256758

Projected

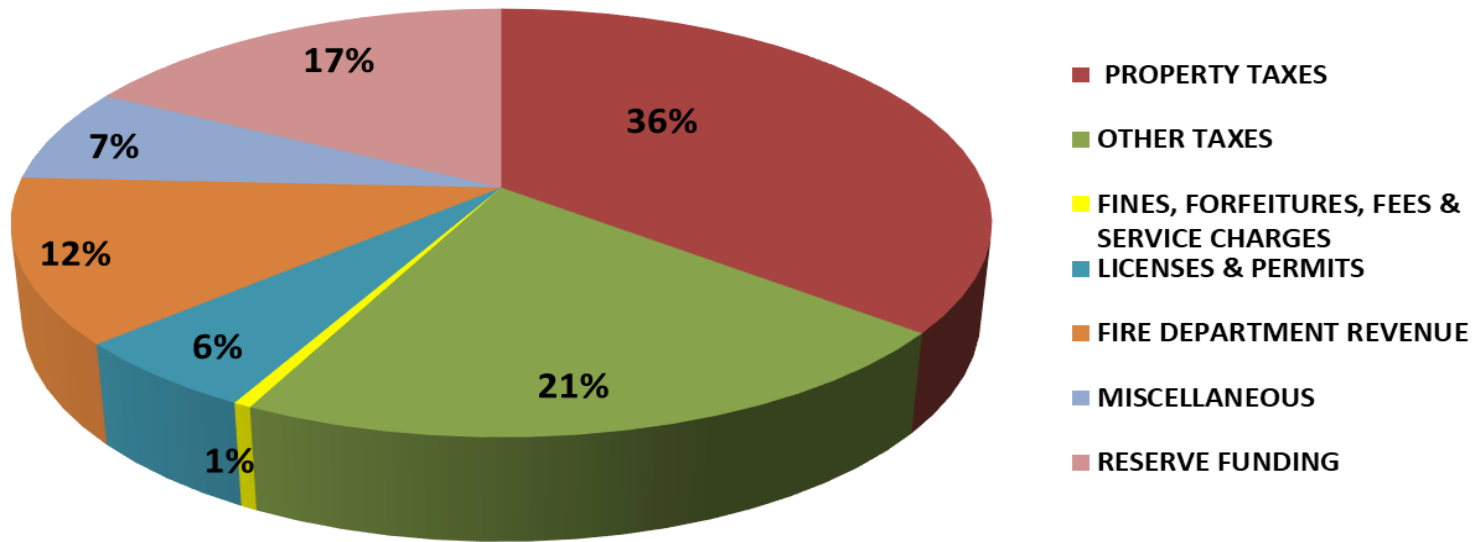
As you can see in the chart below, the property tax rate for the City of Lucas is very favorable in comparison to other cities within the area.

Fiscal Year 2022 Tax Rates

City	M&O	I&S	Total
Sachse	0.456209	0.194207	0.650416
Farmersville	0.461785	0.250615	0.712400
Wylie	0.427919	0.134414	0.562333
Princeton	0.313601	0.220942	0.534543
Celina	0.372702	0.262057	0.634759
Melissa	0.357805	0.098363	0.456168
Anna	0.396533	0.143217	0.539750
Prosper	0.329830	0.180170	0.510000
Murphy	0.290594	0.174406	0.465000
Allen	0.330703	0.090497	0.421200
Parker	0.301137	0.028152	0.329289
Fairview	0.238407	0.083170	0.321577
Lucas	0.195821	0.072195	0.268016

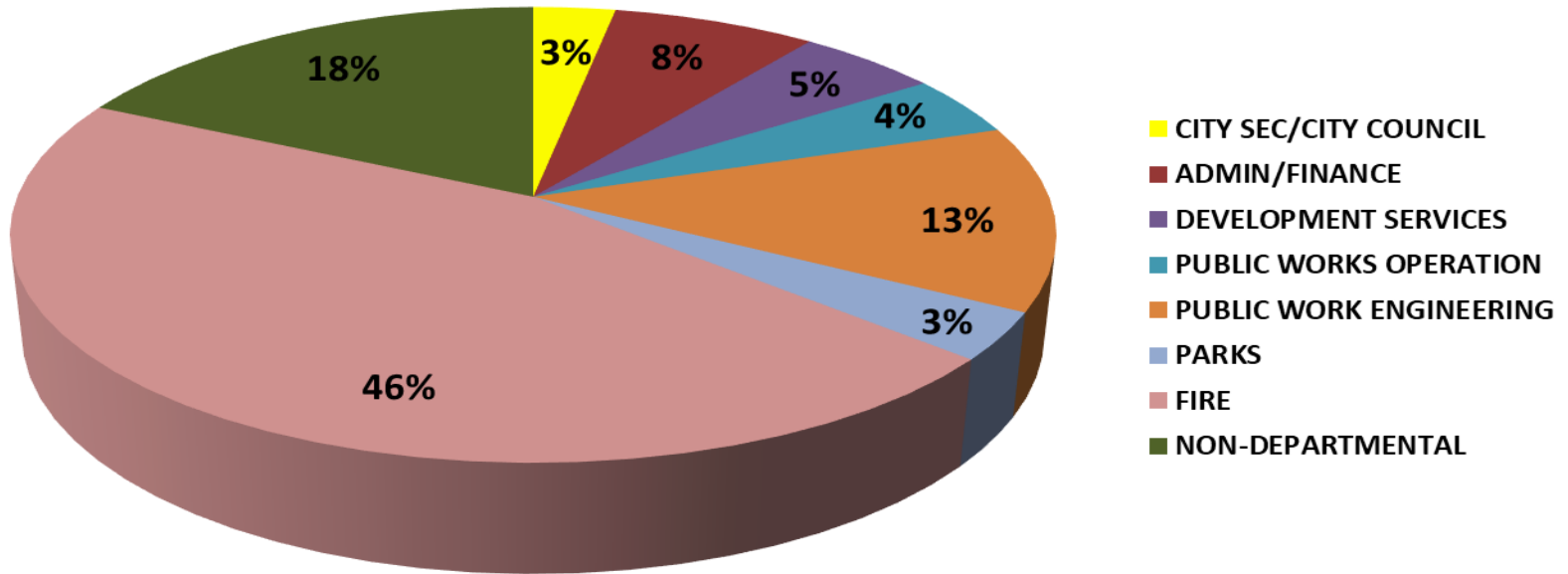
General Fund Revenue FY 23/24

Total \$10,787,452



General Fund Expenditures by Department FY 23/24

Total \$10,312,168



11 -GENERAL FUND		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
REVENUE						
4011	PROPERTY TAXES	2,919,079	3,511,440	3,623,630	3,845,109	(Voter Approval rate M&O .185402)
4012	PROPERTY TAXES-DEL.	2,637	5,000	22,068	5,000	
4015	PROPERTY TAXES-P&I	12,801	10,000	11,726	10,000	
TOTAL PROPERTY TAXES		2,934,517	3,526,440	3,657,424	3,860,109	
OTHER TAXES						
4101	SALES TAX	1,214,266	1,180,000	1,244,900	1,250,000	
4101-100	SALES TAX STREETS	608,956	590,000	622,450	625,400	
4102	FRANCHISE-ELECTRICAL	343,842	330,000	379,859	375,000	
4103	FRANCHISE-TELEPHONE	481	-	-	-	
4104	FRANCHISE-CABLE	23,433	20,442	20,442	20,442	
4105	FRANCHISE-GAS	53,507	45,000	51,025	47,000	
4106	FRANCHISE-CABLE PEG	2,521	3,200	2,500	2,500	
TOTAL OTHER TAXES		2,247,006	2,168,642	2,321,176	2,320,342	
FINES & FORFEITURES						
4202	COURT TECHNOLOGY FUND	8	4	16	4	
4203	COURT SECURITY FUND	10	5	20	5	
4204	COURT COST-CITY	10	5	20	5	
4205	FINES	510	10	1,700	10	
4206	COURT COST-STATE	124	62	248	62	
4220	OTHER COURT FINES & FEES	10	5	20	5	
TOTAL FINES & FORFEITURES		672	91	2,024	91	
LICENSES & PERMITS						
4301	GEN CONTRACTOR REG.	16,560	20,000	14,000	20,000	
4361	ZONING REQUEST	700	1,200	900	2,000	
4362	SPECIFIC USE PERMITS	2,250	1,350	1,350	2,000	
4363	VARIANCE REQUEST	900	900	900	900	
4365	BLDG PERMITS-RESIDENTIAL	453,689	405,000	265,000	305,000	
4367	BLDG PERMITS-ACC.	31,954	20,000	34,167	20,000	
4368	BLDG PERMITS-REMODEL	16,596	7,500	10,754	9,000	
4369	BLDG PERMITS-COMM.	36,522	35,000	19,012	60,000	
4371	ELECTRICAL PERMITS	10,530	4,000	7,420	4,200	
4372	PLUMBING PERMITS	8,600	5,000	10,080	5,200	
4373	HEATING & A/C PERMITS	2,700	1,800	2,040	1,800	
4374	FENCE PERMITS	5,625	6,000	5,000	7,200	
4375	SWIMMING POOL PERMITS	32,375	25,000	16,000	28,500	
4376	WEIGHT LIMIT PERMITS	85,500	70,000	45,100	66,000	
4377	ROOF PERMITS	1,020	2,100	1,020	2,200	
4378	SPRINKLER SYST PERMITS	8,225	7,000	6,150	8,000	
4379	DRIVEWAY PERMIT	1,020	490	2,040	800	
4380	SIGN PERMIT	1,065	2,000	1,320	3,000	
4382	STORM WATER MGMT PERMIT	8,539	7,000	2,880	9,000	
4384	SOLICITATION PERMIT	30	120	50	120	
4390	PLANNED DEVELOPMENT	750	-	510	-	
4395	HEALTH SERVICE PERMITS	6,300	8,200	6,300	9,000	
4398	MISC LICENSES & PERMITS	1,810	1,200	1,020	1,200	
4611	FIRE SPRINKLER PERMIT	35,838	30,000	17,750	32,000	
TOTAL LICENSES & PERMITS		769,098	660,860	470,763	597,120	
FIRE DEPARTMENT REVENUE						
4612	COUNTY FIRE DISTRICT	4,003	-	-	-	
4613	SEIS LAGOS INTERLOCAL	453,230	489,812	489,812	598,602	
4614	AMBULANCE SERVICES	130,013	100,000	118,302	118,000	
4615	LISD EMS SERVICE	1,736	1,650	1,650	1,650	
4999	FIRE DISTRICT TRANSFER IN	599,524	590,000	622,000	622,000	
TOTAL FIRE DEPARTMENT REVENUE		1,188,506	1,181,462	1,231,764	1,340,252	
FEES & SERVICE CHARGES						
4424	PLAT & REPLAT FEES	11,124	8,500	10,204	9,000	
4425	RE-INSPECTION FEES	7,700	6,000	5,000	7,000	
4426	FEES-BUILDING PROJECTS	6,650	7,300	150	7,200	
4427	PUBLIC IMPRV/3% INSPEC	12,300	25,000	62,761	32,000	
TOTAL FEES & SERVICE CHARGES		37,774	46,800	78,115	55,200	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	55,734	24,000	336,197	200,000	
4914	INSURANCE CLAIM REIMB	5,817	-	22,672	-	
4915	CHILD SAFETY INCOME	9,226	8,000	10,014	8,000	
4916	CREDIT CARD REVENUE	58,246	48,000	48,000	48,000	
4918	PERMIT FEE BEER & WINE	145	145	145	-	
4919	OPIOID ABATEMENT TRUS	-	-	1,653	-	
4920	FARMER MARKET EVENT FEE	6,120	5,200	6,181	5,200	

11 -GENERAL FUND		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
REVENUE						
4931	RENTAL INCOME	95,420	-	97,920	97,920	
4980	PARK DEDICATION FEES	8,000	55,000	46,000	60,000	
4981	FACILITY RENTAL	1,825	800	800		
4985	GRANT REVENUES	18,483	12,500	76,567	12,500	FD Training Grants
4991	STREET ASSESSMENTS	2,100	-	789		
4992	SALE OF ASSETS	-	-	20,863		
4997	MISCELLANEOUS	32,762	-			
4998	PILOT TRANSFER IN	361,050	279,090	308,733	331,755	
TOTAL MISCELLANEOUS REVENUE		654,929	432,735	976,534	763,375	
RESERVES						
4996	GF RESERVES (USE OF)	-	250,000	2,023,284	1,850,963	\$1.4M - Fire Engine/\$451K Three Vehicles Collin County Sheriff Office Deputies/Two New and One Replacement General Fund Reserve Restriction FY 22-23
TOTAL REVENUES		7,832,501	8,267,030	10,761,084	10,787,452	

11 -GENERAL FUND CITY COUNCIL DEPARTMENTAL EXPENDITURES		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6100-112	WORKERS' COMPENSATION	46	70	70	70	
6100-127	MEDICARE	131	220	220	220	
6100-468	CITY COUNCIL FEES	9,000	9,000	9,000	9,000	
TOTAL PERSONNEL SERVICES		9,177	9,290	9,290	9,290	
<u>MATERIALS & SUPPLIES</u>						
6100-201	OFFICE SUPPLIES	865	1,000	1,000	1,000	
6100-204	FOOD/BEVERAGE	1,308	1,500	1,500	1,500	
6100-205	LOGO/UNIFORM	-	-	-	1,750	\$250 per person
6100-210	COMPUTER SUPPLIES	286	350	350	350	
6100-222	AUDIO/VISUAL	-	1,000	1,000	1,000	
TOTAL MATERIALS & SUPPLIES		2,459	3,850	3,850	5,600	
<u>PURCHASED SERVICES:</u>						
6100-307	TRAINING & TRAVEL	1,758	3,500	3,500	3,500	\$500 per person
TOTAL PURCHASED SERVICES		1,758	3,500	3,500	3,500	
<u>GENERAL & ADMINISTRATIVE SERVICES</u>						
6100-441	APPRECIATION/AWARDS	4,197	5,000	5,000	5,000	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		4,197	5,000	5,000	5,000	
<u>NON-CAPITAL EXPENSE</u>						
6100-451	SOFTWARE, BOOKS, & CDS	11,940	11,940	11,940	11,940	See Detail Listing
TOTAL NON-CAPITAL EXPENSE		11,940	11,940	11,940	11,940	
TOTAL CITY COUNCIL		29,531	33,580	33,580	35,330	

11 -GENERAL FUND CITY SECRETARY DEPARTMENTAL EXPENDITURES		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6110-101	SALARIES - EXEMPT	94,884	135,824	133,044	145,000	
6110-112	WORKERS' COMPENSATION	181	416	416	450	
6110-113	LONGEVITY PAY	324	420	420	100	
6110-122	TMRS	12,200	16,800	16,440	18,200	
6110-123	GROUP INSURANCE	13,550	23,760	23,760	26,160	Medical increase 10%/Dental 8%
6110-127	MEDICARE	1,379	1,970	1,930	2,105	
6110-129	LT DISABILITY	207	407	407	435	
6110-133	TELEPHONE ALLOWANCE	750	1,200	1,200	1,200	
TOTAL PERSONNEL SERVICES		123,475	180,797	177,617	193,650	
MATERIALS & SUPPLIES						
6110-201	OFFICE SUPPLIES	716	1,700	1,700	1,700	
6110-204	FOOD/BEVERAGE	79	100	100	100	
6110-210	COMPUTER SUPPLIES	-	100	100	100	
6110-238	PRINTING & COPYING	12,549	22,800	22,800	22,800	
6110-239	RECORDS MANAGEMENT	14,099	1,500	15,403	10,000	
TOTAL MATERIALS & SUPPLIES		27,443	26,200	40,103	34,700	
PURCHASED SERVICES						
6110-305	SOFTWARE SUPPORT & MAINT.	7,532	24,200	8,340	8,480	\$5K Laserfiche/\$3.4K Granicus (PIR Software)
6110-306	PUBLIC NOTICES	5,037	14,300	14,300	14,300	
6110-307	TRAINING & TRAVEL	957	2,510	2,510	4,929	See Travel & Training Plan
6110-309	PROFESSIONAL SERVICES	3,385	6,000	6,000	6,000	Codification - Franklin
6110-349	FILING FEES	1,013	2,200	2,200	2,200	
TOTAL PURCHASED SERVICES		17,924	49,210	33,350	35,909	
GENERAL & ADMINISTRATIVE SERVICES						
6110-443	DUES/LICENSES	-	820	820	780	See Detail Listing
6110-445	ELECTIONS	1,107	6,000	6,000	6,000	See Detail Listing
6110-451	SOFTWARE, BOOKS & CD'S	115	1,100	1,100	1,100	
TOTAL GENERAL & ADMIN SERVICES		1,222	7,920	7,920	7,880	
NON-CAPITAL EXPENSE						
6110-411	FURNITURE & FIXTURES	-	3,000	3,000		
TOTAL NON-CAPITAL EXPENSE		-	3,000	3,000	-	
TOTAL CITY SECRETARY		170,064	267,127	261,990	272,139	

11 -GENERAL FUND ADMINISTRATION & FINANCE DEPARTMENTAL EXPENDITURES		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6200-101	SALARIES - EXEMPT	291,662	294,168	336,399	285,612	City Manager, Finance Director, Assistant City Manager (Split 50/50 with Water Fund)
6200-102	SALARIES - NON-EXEMPT	98,431	98,786	107,025	107,025	
6200-103	SALARIES - TEMPORARY				15,600	20 hrs per wk @\$15 per hour (intern)
6200-111	OVERTIME	74	1,900	1,900	1,900	
6200-112	WORKERS' COMP	750	1,233	1,338	1,250	
6200-113	LONGEVITY PAY	1,784	2,028	2,028	2,142	
6200-122	TMRS	49,940	48,842	55,675	51,810	Rate Increase 12.24% to 12.41%
6200-123	GROUP INSURANCE	52,234	59,400	59,400	58,860	Medical increase 10%/Dental 8%
6200-127	MEDICARE	5,584	5,870	6,457	5,950	
6200-129	LT DISABILITY	791	1,209	1,311	1,180	
6200-133	TELEPHONE ALLOWANCE	2,100	2,100	2,100	2,100	
6200-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		505,749	517,936	576,033	535,829	
MATERIALS & SUPPLIES						
6200-201	OFFICE SUPPLIES	5,835	6,000	6,000	6,000	
6200-202	POSTAGE	1,280	1,700	1,700	1,700	Split between water and general funds
6200-204	FOOD/BEVERAGE	2,395	2,200	2,200	2,200	
6200-205	LOGO/UNIFORM ALLOWANCE	260	800	800	800	
6200-210	COMPUTER SUPPLIES	-	350	350	350	
TOTAL MATERIALS & SUPPLIES		9,771	11,050	11,050	11,050	
PURCHASED SERVICES:						
6200-302	AUDITING & ACCOUNTING	12,353	14,000	14,000	16,000	Split 50/50 with Water Fund
6200-305	SOFTWARE SUPPORT/MAINT	16,297	20,066	29,914	29,914	\$24K Incode Maintenance/\$5.9K HR Bamboo
6200-307	TRAINING & TRAVEL	9,909	13,375	13,375	8,530	See Travel & Training Plan
6200-309	PROFESSIONAL SERVICES	2,250	3,000	3,000	3,000	\$3K Debt Disclosure SAMCO
6200-313	MAINTENANCE AGREEMENTS	6,354	6,660	6,660	6,660	Konica Copier(Split 50/50 water fund)
6200-318	TAX COLLECTION	2,442	3,000	3,000	3,000	
6200-319	CENTRAL APPRAISAL FEE	31,704	34,137	34,137	36,700	Increase in properties appraised
6200-321	STATE COMPTROLLER (COURT FEES)	56	300	300	300	
6200-322	CONTRACTS	5,600	7,600	7,600	7,600	Cost of municipal judge
6200-323	CELL PHONE	543	600	600	600	
6200-324	INMATE BOARDING	-	750	750	750	
6200-325	LIABILITY INSURANCE	30,530	36,300	36,300	45,581	Increase in rates & coverage
TOTAL PURCHASED SERVICES		118,038	139,788	149,636	158,635	
GENERAL & ADMINISTRATIVE SERVICES						
6200-441	APPRECIATION/AWARDS	3,388	4,400	4,400	4,400	See Detail Listing
6200-442	TML MEMBERSHIP DUES	2,027	2,200	2,200	2,400	TML annual dues
6200-443	DUES/LICENSES	4,386	4,543	4,543	5,090	See Detail Listing
6200-444	EMPLOYMENT SCREENING	509	2,500	2,500	1,250	CareNow Physicals/Drug Screening
6200-445	CHILD SAFETY EXPENSE	-	-	-	-	
6200-497	CREDIT CARD FEES	52,102	45,000	45,000	45,000	
TOTAL GENERAL & ADMIN SERVICES		62,412	58,643	58,643	58,140	
CAPITAL OUTLAY						
8200-451	SOFTWARE	5,152	-	-	-	
TOTAL CAPITAL OUTLAY		5,152	-	-	-	
TOTAL ADMINISTRATION		701,123	727,417	795,362	763,654	

11 -GENERAL FUND PUBLIC WORKS - ENGINEERING DEPARTMENTAL EXPENDITURES		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6209-101	SALARIES - EXEMPT	87,718	88,813	98,862	98,862	Public Works Director & CIP Manager Positions Split 50/50 with Water Fund
6209-103	SALARIES - TEMPORARY	9,615	15,600	15,600	15,600	20 hrs per wk @\$15 per hour (intern)
6209-112	WORKERS' COMPENSATION	195	320	350	350	
6209-113	LONGEVITY	-	74	74	122	
6209-122	TMRS	11,184	12,915	14,158	14,381	Rate Increase 12.24% to 12.41%
6209-123	GROUP INSURANCE	10,405	11,880	11,880	13,080	Medical increase 10%/Dental 8%
6209-127	MEDICARE	1,416	1,519	1,660	1,660	
6209-129	LT DISABILITY	187	266	297	297	
6209-131	UNEMPLOYMENT COMPENSAT	821	-	-	-	
6209-133	TELEPHONE ALLOWANCE	300	300	300	300	
TOTAL PERSONNEL SERVICES		121,840	131,687	143,181	144,652	
MATERIALS & SUPPLIES						
6209-201	OFFICE SUPPLIES	202	250	250	250	
6209-208	MINOR APPARATUS	-	500	500	500	
6209-209	PROTECTIVE CLOTHING/UNIFORMS	460	1,980	1,980	2,100	See Detail Listing
6209-210	COMPUTER SUPPLIES	179	500	500	500	
TOTAL MATERIALS & SUPPLIES		841	3,230	3,230	3,350	
MAINTENANCE & REPAIR						
6209-232	VEHICLE MAINTENANCE	-	1,000	1,000	1,000	See Detail Listing/Annual maintenance
TOTAL MAINTENANCE & REPAIR		-	1,000	1,000	1,000	
PURCHASED SERVICES						
6209-307	TRAVEL/TRAINING	3,388	3,025	3,025	2,000	See Travel & Training Plan
6209-313	MAINTENANCE AGREEMENTS	-	1,500	1,500	1,500	Maintenance for Plotter/Scanner
6209-309	PROFESSIONAL SERVICES	103,528	230,400	254,400	230,400	See Detail Listing
6209-323	CELL PHONE	1,026	1,200	1,200	900	
6209-334	STREET LIGHTING	1,515	5,000	5,000	5,000	
TOTAL PURCHASED SERVICES		109,457	241,125	265,125	239,800	
GENERAL & ADMINISTRATIVE SERVICES						
6209-443	DUES/LICENSES	488	472	472	472	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		488	472	472	472	
NON-CAPITAL EXPENSE						
6209-411	FURNITURE & FIXTURES	230	6,000	6,000		
6209-416	IMPLEMENTS & APPARATUS	-	500	500	500	
6209-433	SIGNS & MARKINGS	-	10,000	10,000	10,000	Regulatory Signage
6209-451	SOFTWARE	2,237	3,705	3,705	3,705	See Detail Listing
6209-452	HARDWARE	-	500	500	500	
TOTAL NON-CAPITAL EXPENSE		2,467	20,705	20,705	14,705	
CAPITAL OUTLAY						
8209-301	IMPROVEMENTS ROADS	841,143	650,000	650,000	750,000	
8209-302	CULVERT MAINTENANCE	146,918	100,000	100,000	100,000	
8209-303	DRAINAGE	459,786	100,000	929,379	100,000	
8209-433	SIGNS & MARKINGS	1,890	-	-	-	
TOTAL CAPITAL OUTLAY		1,449,737	850,000	1,679,379	950,000	
TOTAL PUBLIC WORKS - ENGINEERING		1,684,830	1,248,219	2,113,092	1,353,979	

11 - GENERAL FUND		2021-2022	2022-2023	2022-2023	2023-2024	
PUBLIC WORKS - OPERATIONS		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6210-102	SALARIES - NON-EXEMPT	113,300	167,282	177,133	179,213	
6210-104	SALARIES - NON-EXEMPT PT	3,584	-	-		
6210-111	OVERTIME	4,716	4,500	4,500	4,500	
6210-112	WORKERS' COMPENSATION	3,405	5,824	5,824	6,240	
6210-113	LONGEVITY	852	1,056	1,056	1,056	
6210-122	TMRS	15,035	21,248	22,467	22,809	Rate Increase 12.24% to 12.41%
6210-123	GROUP INSURANCE	28,179	47,520	47,520	52,320	Medical increase 10%/Dental 8%
6210-127	MEDICARE	1,779	2,742	2,742	2,742	
6210-129	LT DISABILITY	228	502	531	538	
TOTAL PERSONNEL SERVICES		171,078	250,674	261,773	269,418	
MATERIALS & SUPPLIES						
6210-201	OFFICE SUPPLIES	507	700	700	700	
6210-204	FOOD/BEVERAGE	578	1,000	1,000	1,000	
6210-206	FUEL & LUBRICANTS	9,910	22,000	22,000	25,000	
6210-208	MINOR APPARATUS	5,597	5,000	5,000	5,000	
6210-209	PROTECTIVE CLOTHING/UNIFORMS	9,833	8,975	8,975	9,295	See Detail Listing
6210-210	COMPUTER SUPPLIES	65	250	250	250	
6210-211	MEDICAL SUPPLIES	118	250	250	250	
6210-214	CLEANING SUPPLIES	-	1,500	1,500	1,500	
6210-223	SAND/DIRT	368	3,000	3,000	3,000	
6210-224	ASPHALT/BASE/CONC/CULVERT	8,789	32,000	32,000	32,000	Street Maintenance Program
TOTAL MATERIALS & SUPPLIES		35,764	74,675	74,675	77,995	
MAINTENANCE & REPAIR						
6210-231	FACILITY MAINTENANCE	7,583	7,500	7,500	7,500	See Detail Listing
6210-232	VEHICLE MAINTENANCE	5,781	7,700	7,700	7,700	See Detail Listing
6210-233	EQUIPMENT MAINTENANCE	8,580	9,600	9,600	9,600	See Detail Listing
6210-234	WASTE DISPOSAL	3,302	5,100	5,100	5,100	
6210-298	MAINTENANCE & PARTS - MISC	3,531	3,000	3,000	3,000	
TOTAL MAINTENANCE & REPAIR		28,778	32,900	32,900	32,900	
PURCHASED SERVICES						
6210-307	TRAVEL/TRAINING	1,350	5,100	5,100	3,850	See Travel & Training Plan
6210-309	PROFESSIONAL SERVICES	4,972	30,000	30,000	35,000	\$5K Surveying Easements/\$30K Tree Trimming
6210-323	CELL PHONE	1,635	3,500	3,500	3,500	
6210-331	UTILITIES, ELECTRIC	4,838	6,000	6,000	6,000	
6210-346	EQUIPMENT RENTAL	1,789	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		14,584	48,600	48,600	52,350	
GENERAL & ADMINISTRATIVE SERVICES						
6210-443	DUES/LICENSES	80	462	462	462	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		80	462	462	462	
NON-CAPITAL EXPENSE						
6210-411	FURNITURE & FIXTURES	-	2,000	2,000		
6210-420	EQUIPMENT	2,360	-	-		
6210-433	SIGNS & MARKINGS	10,805	12,000	12,000	12,000	Street Signs
TOTAL NON-CAPITAL EXPENSE		13,165	14,000	14,000	12,000	
CAPITAL OUTLAY						
8210-420	EQUIPMENT	13,000	216,137	216,137	-	
8210-421	VEHICLES	44,997	55,000	115,000	-	
TOTAL CAPITAL OUTLAY		57,997	271,137	331,137	-	
TOTAL PUBLIC WORKS		321,447	692,448	763,547	445,125	

11 -GENERAL FUND PARKS DEPARTMENT DEPARTMENTAL EXPENDITURES		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6211-103	SALARIES - NON-EXMPT TEMP	11,817	-	-	-	
6211-112	WORKERS COMP	400	-	-	-	
6211-127	MEDICARE	171	-	-	-	
TOTAL PERSONNEL SERVICES		12,388	-	-	-	
MAINTENANCE & REPAIR						
6211-231	FACILITIES MAINTENANCE	4,672	4,500	4,500	4,500	See Detail Listing
6211-233	EQUIPMENT MAINTENANCE	3,969	4,500	4,500	4,500	Small Landscaping Equipment
TOTAL MAINTENANCE & REPAIR		8,641	9,000	9,000	9,000	
PURCHASED SERVICES						
6211-322	CONTRACTS	68,140	82,000	82,000	100,500	See Detail Listing
6211-331	UTILITIES, ELECTRIC	1,561	2,000	2,000	2,000	
6211-333	UTILITIES, WATER	11,112	10,000	10,000	10,000	
TOTAL PURCHASED SERVICES		80,813	94,000	94,000	112,500	
SPECIAL EVENTS						
6211-444	FOUNDERS DAY	22,887	30,000	30,000	25,000	
6211-445	SERVICE TREE PROGRAM	6,162	7,000	7,000	7,000	
6211-446	KEEP LUCAS BEAUTIFUL	4,497	5,000	5,000	5,000	See Detail Listing
6211-447	COUNTRY CHRISTMAS	10,252	10,000	10,000	15,000	
6211-448	PARK EVENTS	15,142	15,000	15,000	5,000	See Detail Listing
6211-449	LUCAS FARMERS MARKET				8,500	See Detail Listing
6211-450	LUCAS CAR SHOW				5,000	
TOTAL SPECIAL EVENTS		58,940	67,000	67,000	70,500	
NON-CAPITAL OUTLAY						
6211-417	PARK IMPROVEMENTS	22,400	30,000	30,000	30,000	Community Center and Pavilion Exterior
TOTAL NON- CAPITAL OUTLAY		22,400	30,000	30,000	30,000	
CAPITAL OUTLAY						
8211-417	PARK IMPROVEMENTS	-	30,000	30,000	126,000	Asphalt Parking Lot with striping
TOTAL CAPITAL OUTLAY		-	30,000	30,000	126,000	
TOTAL PARKS		183,182	230,000	230,000	348,000	

11 -GENERAL FUND		2021-2022	2022-2023	2022-2023	2023-2024	DESCRIPTION
DEVELOPMENT SERVICES		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	
PERSONNEL SERVICES						
6212-101	SALARIES - EXEMPT	58,827	58,927	66,711	66,711	Development Services Director split 50/50 with Water Fund
6212-102	SALARIES - NON-EXEMPT	226,075	235,036	248,860	248,860	
6212-111	OVERTIME	10,006	11,200	11,200	11,200	
6212-112	WORKERS' COMPENSATION	1,500	2,200	2,200	2,200	
6212-113	LONGEVITY PAY	1,674	1,898	1,898	1,898	
6212-122	TMRS	37,433	37,519	40,419	40,947	Rate Increase 12.24% to 12.41%
6212-123	GROUP INSURANCE	46,011	53,460	53,460	58,860	Medical increase 10%/Dental 8%
6212-127	MEDICARE	4,275	4,486	4,738	4,738	
6212-129	LT DISABILITY	623	876	947	947	
TOTAL PERSONNEL SERVICES		386,423	405,602	430,433	436,361	
MATERIALS & SUPPLIES						
6212-201	OFFICE SUPPLIES	3,308	5,500	5,500	5,500	
6212-203	SUBSCRIPTIONS	-	350	350	350	
6212-204	FOOD/BEVERAGE	420	600	600	600	
6212-205	LOGO/UNIFORM ALLOWANCE	2,007	2,700	2,700	2,700	
6212-206	FUEL & LUBRICANTS	16,754	12,000	12,000	12,000	
6212-210	COMPUTER SUPPLIES	-	500	500	500	
TOTAL MATERIALS & SUPPLIES		22,490	21,650	21,650	21,650	
MAINTENANCE & REPAIR						
6212-232	VEHICLE MAINTENANCE	5,890	6,300	6,300	7,300	See Detail Listing
TOTAL MAINTENANCE & REPAIR		5,890	6,300	6,300	7,300	
PURCHASED SERVICES:						
6212-305	SOFTWARE SUPPORT/MAINT.	19,367	24,278	9,278	13,155	Incode \$2,185 Insite online permit payments \$10,970
6212-307	TRAINING & TRAVEL	7,044	13,656	8,656	13,226	See Travel & Training Plan
6212-309	PROFESSIONAL SERVICES	8,862	16,000	16,000	18,000	See Detail Listing
6212-323	CELL PHONE	3,405	6,400	6,400	6,400	
TOTAL PURCHASED SERVICES		38,677	60,334	40,334	50,781	
GENERAL & ADMINISTRATIVE SERVICES						
6212-443	DUES/LICENSES	690	3,119	3,119	3,069	See Detail Listing
6212-450	COMPUTER HARDWARE	3,886	-	-	-	
6212-451	SOFTWARE, BOOKS & CD'S	1,600	5,600	5,600	2,600	\$1.6K See Comprehensive IT Schedule \$1K - Code Books
6212-452	STORM WATER MGMT EXPENSE	5,756	9,000	9,000	9,000	Includes \$6.5K supplies/eqp for two cleanup events/\$2.5K Education exp
TOTAL GENERAL & ADMINISTRATION SERVICES		11,932	17,719	17,719	14,669	
CAPITAL OUTLAY						
8212-451	COMPUTER SOFTWARE	7,813	-	-	-	
TOTAL CAPITAL OUTLAY		7,813	-	-	-	
TOTAL DEVELOPMENT SERVICES		473,224	511,605	516,436	530,761	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6300-101	SALARIES - EXEMPT	333,350	333,939	370,663	370,663	
6300-102	SALARIES - NON EXEMPT FF/EMS	1,004,798	1,108,609	1,225,317	1,225,317	
6300-103	SAL - NON EXEMPT TEMP	3,600	3,600	3,600	3,600	Emerg. Mgt. Intern
6300-106	CERTIFICATION FEES	5,400	12,120	12,120	12,600	See Detail Listing
6300-108	SALARIES - NON EXEMPT DEPLOYMEN	21,800	-	-		
6300-111	SALARIES - OVERTIME	220,660	230,304	230,304	227,932	See Detail Listing
6300-112	WORKERS' COMPENSATION	46,721	49,500	58,459	65,872	
6300-113	LONGEVITY PAY	2,972	4,228	4,228	5,572	
6300-122	TMRS	200,599	208,417	227,396	232,548	Rate Increase 12.24% to 12.41%
6300-123	GROUP INSURANCE	200,017	225,720	225,720	248,520	Medical increase 10%/Dental 8%
6300-127	MEDICARE	23,180	24,484	26,709	27,203	
6300-128	OTHER RETIREMENT	3,634	13,000	13,000	13,000	LOSAP
6300-129	LT DISABILITY	3,026	4,328	4,788	4,788	
6300-133	TELEPHONE ALLOWANCE	600	600	600	600	
TOTAL PERSONNEL SERVICES		2,070,357	2,218,849	2,402,904	2,438,215	
MATERIALS & SUPPLIES						
6300-201	OFFICE SUPPLIES	1,934	2,100	2,100	2,100	
6300-202	POSTAGE	629	375	375	375	
6300-204	FOOD/BEVERAGE	5,298	5,950	5,950	5,950	See Detail Listing
6300-205	LOGO/UNIFORM ALLOWANCE	20,702	32,215	32,415	23,200	See Detail Listing
6300-206	FUEL & LUBRICANTS	27,440	36,180	36,180	36,180	See Detail Listing
6300-207	FUEL - PROPANE/(natural gas)	2,126	2,100	2,100	2,100	
6300-208	MINOR APPARATUS	9,113	10,780	10,780	14,120	See Detail Listing
6300-209	PROTECTIVE CLOTHING	30,999	26,800	36,828	27,550	See Detail Listing
6300-210	COMPUTER SUPPLIES	1,560	1,900	1,900	1,900	See Detail Listing
6300-211	MEDICAL & SURGICAL SUPPL	30,452	36,800	36,800	38,765	See Detail Listing
6300-214	SUPPLIES - FD	8,027	9,320	9,320	9,320	See Detail Listing
6300-215	DISPOSABLE MATERIALS	5,929	7,555	15,555	15,450	See Detail Listing
6300-227	PREVENTION ACTIVITIES	5,455	5,600	6,484	5,575	See Detail Listing
TOTAL MATERIALS & SUPPLIES		149,663	177,675	196,787	182,585	
MAINTENANCE & REPAIR						
6300-231	FACILITY MAINTENANCE	27,158	28,790	28,790	43,190	See Detail Listing
6300-232	VEHICLE MAINTENANCE	64,282	57,076	122,006	82,390	See Detail Listing
6300-233	EQUIPMENT MAINT	13,021	14,365	14,365	15,570	See Detail Listing
TOTAL MAINTENANCE & REPAIR		104,462	100,231	165,161	141,150	
PURCHASED SERVICES						
6300-302	FIRE DEPT RUN REIMBURS.	26,725	51,100	51,100	26,000	See Detail Listing Approximately 8 volunteers
6300-302.1	LISD GAME COVERAGE	300	1,000	1,000	800	See Detail Listing
6300-303	TELEPHONE	5,389	5,160	5,160	5,610	
6300-304	INTERNET	5,700	6,600	6,600	6,930	
6300-307	TRAINING & TRAVEL	39,845	47,125	47,125	54,595	See Detail Listing
6300-309	PROFESSIONAL SERVICES	114,436	135,367	135,367	144,825	See Detail Listing and Comprehensive IT Schedule
6300-310	SCBA	50,409	10,770	12,788	12,500	See Detail Listing
6300-312	PARAMEDIC SCHOOL	719	-	-		
6300-313	MAINTENANCE AGREEMENTS	15,920	16,993	16,993	18,820	See Detail Listing and Comprehensive IT Schedule
6300-316	911 DISPATCH	83,500	90,449	90,449	92,111	Wylie Dispatch
6300-323	CELL PHONE	10,067	10,600	10,600	11,100	See Detail Listing
6300-325	LIABILITY INSURANCE	22,000	24,200	24,200	30,388	Increase in rates & coverage
6300-331	UTILITIES, ELECTRIC	23,182	27,000	27,000	27,000	
6300-333	UTILITIES, WATER	5,562	4,750	4,750	4,750	
6300-337	PAGER SERVICE	750	815	815	800	Active 911 notification of emergencies
6300-346	EQUIPMENT RENTAL	443	500	500	550	Scissor Lift
TOTAL PURCHASED SERVICES		404,947	432,429	434,447	436,779	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
GENERAL & ADMINISTRATIVE SERVICES						
6300-441	APPRECIATION/AWARDS	3,928	2,700	2,700	5,375	See Detail Listing
6300-443	DUES/LICENSES	5,774	6,325	6,325	6,695	See Detail Listing
6300-445	CHILD SAFETY	-	-	-	-	
6300-447	EMERGENCY MANAGEMENT SERV	9,009	9,689	9,689	9,689	See Detail Listing
6300-448	REHAB TRAINING & EQUIPMENT	724	950	950	950	See Detail Listing
6300-449	DEPLOYMENT EXPENSES	1,378	-	-	-	
6300-451	SOFTWARE, BOOKS & CD'S	3,222	4,100	4,100	3,850	See Detail Listing and Comprehensive IT Schedule
TOTAL GENERAL & ADMINISTRATIVE SERVICES		24,036	23,764	23,764	26,559	
NON-CAPITALIZED EXPENSE						
6300-411	FURNITURE & FIXTURES	-	-	-	-	
6300-420	EQUIPMENT	7,388	6,300	6,300	6,900	See Detail Listing
6300-452	HARDWARE & TELECOM	12,954	11,050	17,359	15,050	See Detail Listing and Comprehensive IT Schedule
TOTAL NON-CAPITALIZED EXPENSE		20,341	17,350	23,659	21,950	
CAPITAL OUTLAY						
8300-200	BUILDING IMPROVEMENTS	-	-	-	-	
8300-411	FURNITURE & FIXTURES	-	-	-	-	
8300-416	IMPLEMENTS & APPARATUS	-	-	-	-	
8300-420	EQUIPMENT	-	86,090	135,886	293,846	See Detail Listing \$252K Fire Engine (restricted reserves)
8300-421	VEHICLES	170,692	-	530,158	1,147,254	\$ 1.148M Fire Engine (restricted reserves)
8300-452	HARDWARE & TELECOM	28,688	32,500	32,500	30,000	See Detail Listing and Comprehensive IT Schedule
TOTAL CAPITAL OUTLAY		199,379	118,590	698,544	1,471,100	
TOTAL FIRE		2,973,185	3,088,888	3,945,266	4,718,338	

11 -GENERAL FUND		2021-2022	2022-2023	2022-2023	2023-2024	DESCRIPTION
GENERAL ADMINISTRATION - NON-DEPT.		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	
PERSONNEL SERVICES						
6999-110	PERFORMANCE/INCENTIVE	-	280,054	4,963	150,272	Five percent COLA
TOTAL PERSONNEL SERVICES		-	280,054	4,963	150,272	
MAINT & SUPPLIES						
6999-214	CLEANING SUPPLIES	1,500	1,500	1,500	1,500	
6999-231	FACILITY MAINT	21,969	28,800	28,800	31,800	Includes \$300 Security Monitoring Comprehensive IT Schedule
TOTAL MAINT & SUPPLIES		23,469	30,300	30,300	33,300	
PURCHASED SERVICES						
6999-303	TELEPHONE	10,887	12,000	12,000	12,870	
6999-305	IT SUPPORT/MAINT	72,292	74,446	74,446	76,679	See Comprehensive IT Schedule
6999-306	SOFTWARE MAINTENANCE	17,273	20,405	20,405	12,826	See Comprehensive IT Schedule
6999-308	CLEANING & PEST CONTROL	21,803	27,400	27,400	27,400	\$25K Cleaning \$2.4K Pest Control
6999-309	PROFESSIONAL SERVICES	4,555	4,560	4,560	4,246	See Comprehensive IT Schedule
6999-310	LEGAL SERVICES	106,905	100,000	100,000	200,000	Legislative Changes & Ordinance Revision
6999-323	STREAKER RESTORATION	-	-	-	50,000	Costs to Complete Restoration of Streaker
6999-326	LAW ENFORCEMENT	226,388	811,905	811,905	1,050,963	See Detail Listing
6999-331	ELECTRICITY	7,411	8,400	8,400	8,400	
6999-333	WATER	530	1,200	1,200	1,200	
6999-336	ANIMAL CONTROL	34,000	35,000	35,000	35,000	
TOTAL PURCHASED SERVICES		502,043	1,095,316	1,095,316	1,479,584	
NON-CAPITAL EXPENSE						
6999-411	FURNITURE	-	-	-	-	
6999-451	SOFTWARE	10,566	23,275	23,275	32,467	See Comprehensive IT Schedule
6999-452	HARDWARE, TELECOM	19,314	11,500	22,660	10,500	See Comprehensive IT Schedule
TOTAL NON-CAPITALIZED EXPENSE		29,879	34,775	45,935	42,967	
CAPITAL OUTLAY						
8999-200	BUILDING IMPROVEMENTS	43,410	12,000	260,069	138,719	See Detail Listing
8999-420	EQUIPMENT	-	6,879	43,750		
8999-451	SOFTWARE	-	7,000	7,000		
8999-452	HARDWARE, TELECOM	9,566	-	-		
TOTAL CAPITAL OUTLAY		52,976	25,879	310,819	138,719	
TOTAL NON-DEPARTMENTAL		608,367	1,466,324	1,487,333	1,844,842	
OTHER FINANCING SOURCES(USES)						
6999-998	TRANSFER OUT TO CAPITAL FUND	0	0	306,489		
TOTAL FINANCING SOURCES (USES)		\$ -	\$ -	\$ 306,489	\$ -	

21 - CAPITAL IMPROVEMENTS

	2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
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REVENUES

MISCELLANEOUS REVENUE

4911 INTEREST INCOME	51,988	6,000	300,000	180,000	
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TOTAL MISCELLANEOUS REVENUE	51,988	6,000	300,000	180,000	
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TOTAL OPERATING REVENUE	51,988	6,000	300,000	180,000	
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OTHER FINANCIAL SOURCES (USES)

4800 BOND PROCEEDS

4810 BOND ISSUE PREMIUM

4996 TRANSFER IN FROM GF RESTRICTED RESERVES			306,489		
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TOTAL OTHER FIN. SOURCES (USES)	-	-	306,489	-	
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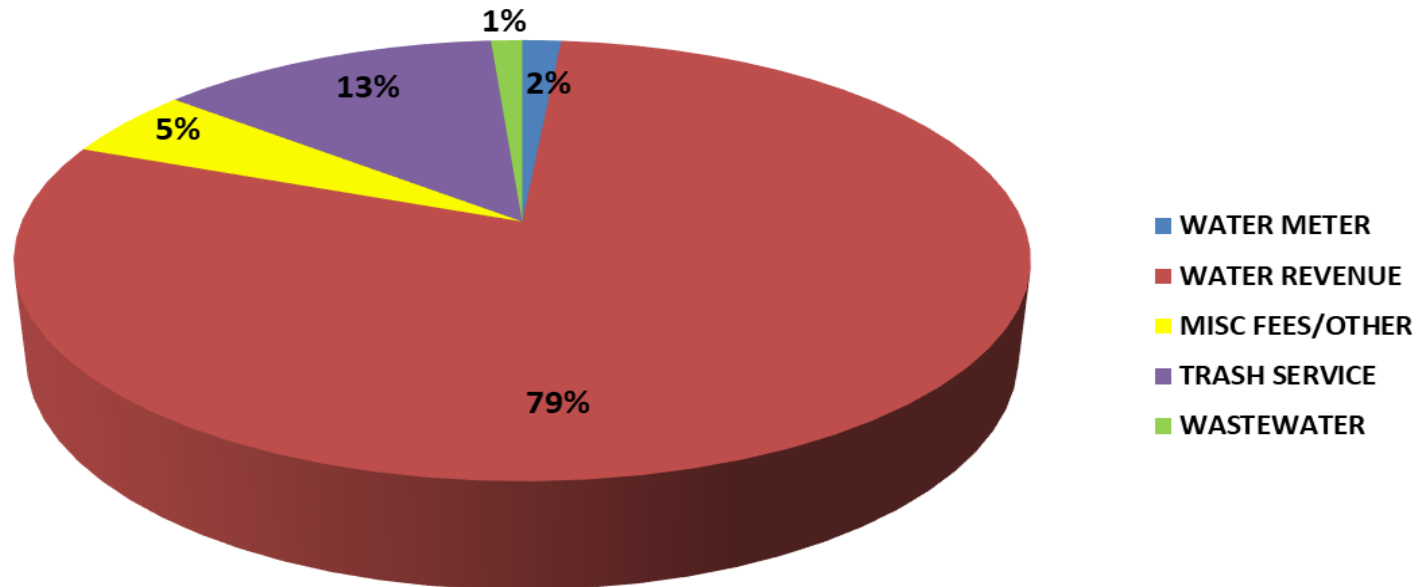
21 - CAPITAL IMPROVEMENTS		2021-2022	2022-2023	2022-2023	2023-2024	DESCRIPTION
PUBLIC WORKS		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	
CAPITAL OUTLAY						
7900-298	BOND ISSUE COSTS	-	-	-	-	
8210-490-125	ELEVATED WATER TOWER	1,750	-	1,114,711	-	
8210-490-128	NORTH PUMP STATION PROJECT	20,739	-	-	-	
8210-490-129	BAIT SHOP WATERLINE RELOCATION	17,461	-	1,316,406	-	
8210-490-130	MCGARITY STEM REPLECEMENT	40,069	-	-	-	
8210-491-127	WINNINGKOFF RD(REVERSE C TO SNIDER LN)	2,730	-	-	-	
8210-491-134	STISON RD / MUDDY CREEK BRIDGE	247,008	-	15,592	-	
8210-491-135	SNIDER LANE/WHITE ROCK ROCK CREEK BRIDGE	45,358	-	2,500	-	
8210-491-136	WEST LUCAS RD PROJECT	701,794	-	2,693,770	-	
8210-491-300	BLONDY JHUNE RD ALIGNMENT	-	-	306,489	-	
8210-491-500	BROCKDALE RD REHABILITATION	-	-	-	-	
TOTAL CAPITAL OUTLAY		1,076,909	-	5,449,468	-	
TOTAL PUBLIC WORKS		1,076,909	0	5,449,468	0	

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2022-2023 will be brought to Council for reallocation after the completion of the FY 2022-2023 audit to properly reflect outstanding budget balances to carry forward for FY 2023-2024.

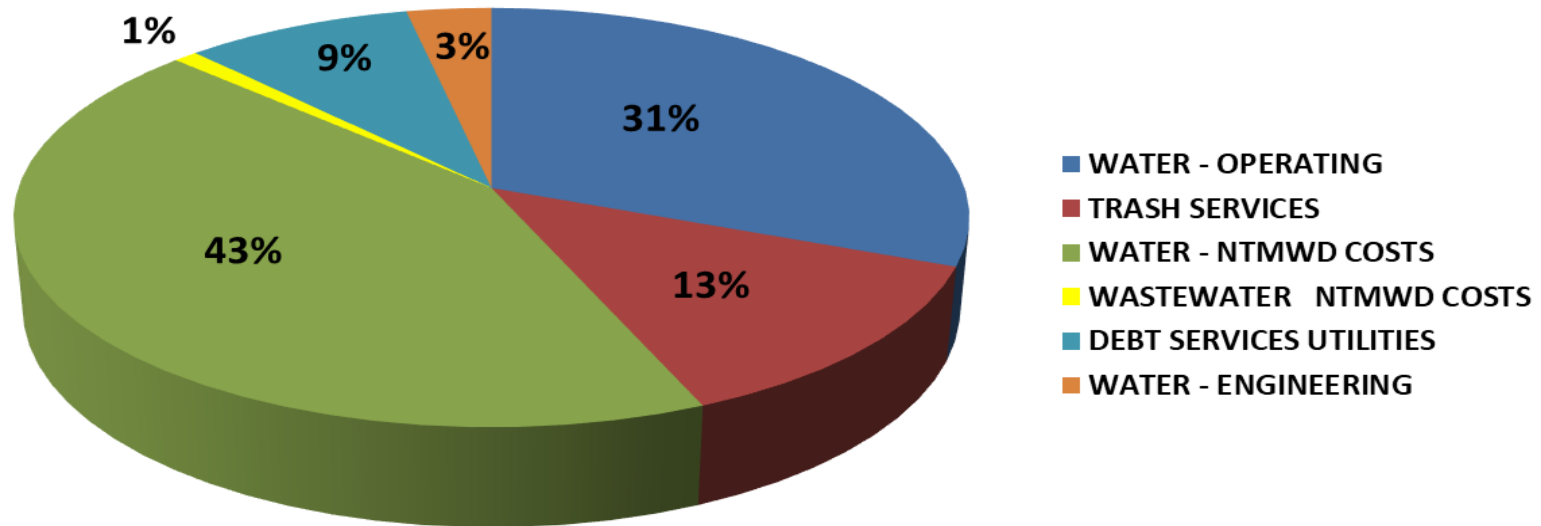
Water Fund Revenue FY 23/24

Total \$6,849,344



Water Fund Expenditures FY 23/24

Total \$6,346,064



51 - WATER UTILITIES FUND

		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
REVENUES						
<u>FEES & SERVICE CHARGES</u>						
4461	WATER REVENUE	5,792,196	4,353,461	5,619,144	5,438,244	
4462	WATER TAPS & BORES	(500)	3,000	-	3,000	
4463	PENALTY & INTEREST	36,905	35,000	40,000	35,000	
4467	WATER METER	195,080	200,000	126,000	100,000	
4468	WATER METER REPAIRS	3,600	6,000	4,835	6,000	
4469	WASTEWATER FEES	92,972	66,000	92,973	80,500	
4470	REREAD/CHARTING	250	100	50	100	
4478	TRASH SERVICE	676,681	859,234	876,896	882,000	
4497	FH METER RENTAL INC	5,600	3,500	5,900	4,500	
TOTAL FEES & SERVICE CHARGES		6,802,785	5,526,295	6,765,798	6,549,344	
<u>MISCELLANEOUS REVENUE</u>						
4911	INTEREST INCOME	62,517	7,200	450,000	300,000	
4912	RETURN CHECK CHARGE	250	400	475		
4913	NTMWD REFUND	-	10,000			
4915	MISC REV -SALES TAX DISC	243	-	-		
4995	REIMBURSEMENTS	5,000	-	-		
4996	WF RESERVE FUNDING (USE OF)	-	-	58,866		
4997	MISCELLANEOUS	24,007	-	-		
TOTAL MISCELLANEOUS REVENUE		92,017	17,600	509,341	300,000	
TOTAL OPERATING REVENUE		6,894,802	5,543,895	7,275,139	6,849,344	

51 - WATER FUND- Public Works

DEPARTMENTAL EXPENDITURES		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6400-101	SALARIES - EXEMPT	203,135	205,356	224,404	284,431	City Manager, Finance Director, Development Services Director, and Assistant City Manager Split 50/50 with General Fund
6400-102	SALARIES - NON-EXEMPT	289,566	294,963	318,479	318,479	
6400-106	CERTIFICATION FEES	6,320	6,300	6,300	6,300	
6400-110	PERFORMANCE/INCENTIVE PAY	-	67,152	10,968	34,608	Five percent COLA
6400-111	OVERTIME	45,193	51,726	51,726	51,726	
6400-112	WORKERS' COMPENSATION	7,100	10,700	11,350	11,744	
6400-113	LONGEVITY PAY	3,010	3,370	3,370	3,856	
6400-115	SAL-NON-EXEMPT OT COVID 19	180	-	-	-	
6400-122	TMRS	69,246	69,063	74,352	83,282	Rate Increase 12.24% to 12.41%
6400-123	GROUP INSURANCE	80,378	89,100	89,100	104,640	Medical increase 10%/Dental 8%
6400-127	MEDICARE	7,703	8,096	8,714	9,580	
6400-129	LT DISABILITY	1,042	1,501	1,619	1,811	
6400-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		715,273	809,727	802,782	912,857	
MATERIALS & SUPPLIES						
6400-201	OFFICE SUPPLIES	406	800	800	800	
6400-202	POSTAGE	975	2,000	2,000	2,000	
6400-204	FOOD/BEVERAGE	896	1,000	1,000	1,000	
6400-206	FUEL & LUBRICANTS	19,833	30,000	30,000	35,000	Increase in Fuel Costs
6400-207	FUEL - PROPANE/(NATURALGAS)	13,661	14,000	14,000	14,000	
6400-208	MINOR APPARATUS	2,532	3,500	3,500	3,500	Small tools/generator
6400-209	PROTEC CLOTHING/UNIFORMS	8,401	8,975	8,975	9,375	See Detail Listing
6400-210	COMPUTER SUPPLIES	271	450	450	450	
6400-211	MEDICAL SUPPLIES	-	250	250	250	
6400-212	CHEMICALS	2,566	6,000	6,000	7,500	Water Testing Materials
6400-223	SAND/DIRT	93	3,000	3,000	3,000	
6400-224	ASPHALT/FLEXBASE/CONCRETE	-	6,500	6,500	6,500	
TOTAL MATERIALS & SUPPLIES		49,635	76,475	76,475	83,375	
MAINTENANCE & REPAIR						
6400-230	REPAIRS & MAINT. - EQUIP.	-	2,500	2,500	2,500	
6400-231	FACILITY MAINTENANCE	4,220	6,000	6,000	12,000	See Detail Listing Includes \$6K for Automatic Gate at McGarity
6400-232	VEHICLE/EQP MAINT.	6,689	8,650	8,650	8,200	See Detail Listing
6400-233	REPAIR & MAINT WTR FACILITIES	205,303	295,000	315,576	315,000	See Detail Listing - Includes \$100K for Valve and Hydrant Maintenance
TOTAL MAINTENANCE & REPAIR		216,213	312,150	332,726	337,700	
PURCHASED SERVICES:						
6400-237	TRASH SERVICES	591,783	747,160	767,482	807,300	Increase in account activity/CPI- Fuel Adjustment
6400-302	AUDITING & ACCOUNTING	11,893	14,000	14,000	16,000	Split 50/50 with General Fund
6400-303	TELEPHONE	7,083	7,200	7,200	7,590	
6400-304	UB PROCESSING	28,746	30,000	30,000	30,000	
6400-305	SOFTWARE SUPPORT/MAINT	22,211	30,870	30,870	32,500	\$15.5K Incode annual maint/\$17K online bill pay (increase in customer transactions)
6400-306	METER SOFTWARE/HARDWARE MAINT	6,135	8,540	8,540	9,800	Neptune software and hardware maintenance
6400-307	TRAINING & TRAVEL	3,163	8,722	8,722	8,378	See Travel & Training Plan
6400-309	PROFESSIONAL SERVICES	32,049	38,800	77,090	59,800	See Detail Listing /includes \$18K Water Rate Study
6400-310	LEGAL SERVICES	-	900	10,900	5,000	Jackson Walker
6400-313	MAINTENANCE AGREEMENTS	6,302	6,660	6,660	6,660	Konica Copier/Split with water fund/inc copies
6400-315	WATER - NTMWD	1,958,296	2,230,648	2,413,116	2,747,150	8.8 percent price increase/\$3.74 per 1,000 gallons Estimated volume 734,532,000
6400-316	WASTEWATER NTMWD	49,399	48,700	58,481	60,110	Upper East Fork Interceptor/Regional Wastewater System/\$2.4399 Upper East Fork/\$3.4551 Regional
6400-323	CELL PHONE	7,970	8,700	8,700	8,700	
6400-325	LIABILITY INSURANCE	22,000	24,200	24,200	30,388	Increase in rates & coverage
6400-331	ELECTRICITY	86,573	75,000	75,000	75,000	
6400-346	EQUIPMENT RENTAL	-	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		2,833,604	3,284,100	3,544,961	3,908,376	
GENERAL & ADMIN SERVICES/TRANSFERS						
6400-443	DUES/LICENSES	111	333	333	333	Three water license renewals
6400-999	PILOT TRANSFER OUT	361,050	279,090	308,733	331,755	
TOTAL GENERAL & ADMIN SERVICES/TRANSFERS		361,161	279,423	309,066	332,088	

51 - WATER FUND- Public Works

DEPARTMENTAL EXPENDITURES	2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
NON-CAPITAL EXPENSE					
6400-411 FURNITURE	-	2,000	2,000		
6400-451 SOFTWARE	2,500	2,675	2,675	2,863	See Comprehensive IT Schedule/\$2,863 Gov QA
TOTAL NON-CAPITAL EXPENSE	2,500	4,675	4,675	2,863	-
TOTAL WATER UTILITIES	4,178,386	4,766,550	5,070,685	5,577,259	

51 - WATER FUND- Engineering

		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
DEPARTMENTAL EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
6409-101	SALARIES - EXEMPT	87,718	88,813	98,862	98,862	Public Works Director & CIP Manager positions Split 50/50 with Water Fund
6409-112	WORKERS' COMPENSATION	195	290	303	303	
6409-113	LONGEVITY PAY	-	74	74	122	
6409-122	TMRS	11,108	10,986	12,229	12,426	Rate Increase 12.24% to 12.41%
6409-123	GROUP INSURANCE	10,401	11,880	11,880	13,080	Medical increase 10%/Dental 8%
6409-127	MEDICARE	1,276	1,294	1,434	1,434	
6409-129	LT DISABILITY	184	266	297	297	
6409-133	TELEPHONE ALLOWANCE	300	300	300	300	
TOTAL PERSONNEL SERVICES		111,183	113,903	125,379	126,824	
<u>MATERIALS & SUPPLIES</u>						
6409-201	OFFICE SUPPLIES	240	1,000	1,000	1,000	\$500 Plotter Ink/Paper/\$500 Other
6409-204	FOOD/BEVERAGE	211	500	500	500	
6409-208	MINOR APPARATUS	-	500	500	500	
6409-209	PROTEC CLOTHING/UNIFORMS	175	1,415	1,415	1,485	See Detail Listing
6409-210	COMPUTER SUPPLIES	-	500	500	500	
TOTAL MATERIALS & SUPPLIES		626	3,915	3,915	3,985	
<u>MAINTENANCE & REPAIR</u>						
6409-232	VEHICLE MAINTENANCE	-	500	500	500	See Detail Listing
TOTAL MAINTENANCE & REPAIR		-	500	500	500	
<u>PURCHASED SERVICES:</u>						
6409-305	SOFTWARE SUPPORT & MAINT	-	1,050	1,050	1,050	See Detail Listing
6409-307	TRAINING & TRAVEL	392	2,300	2,300	2,300	See Travel & Training Plan
6409-309	PROFESSIONAL SERVICES	44,832	72,000	72,000	72,000	See Detail Listing
6409-323	CELL PHONE	399	1,200	1,200	900	
TOTAL PURCHASED SERVICES		45,623	76,550	76,550	76,250	
<u>GENERAL & ADMIN SERVICES/TRANSFERS</u>						
6409-443	DUES/LICENSES	141	1,135	1,135	1,135	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES/TRANSFERS		141	1,135	1,135	1,135	
<u>NON-CAPITAL EXPENSE</u>						
6409-452	HARDWARE & TELECOM	2,088	-	-	-	
TOTAL NON-CAPITAL EXPENSE		2,088	-	-	-	
TOTAL WATER UTILITIES		159,661	196,003	207,479	208,694	

51 - WATER FUND- Debt Service

DEPARTMENTAL EXPENDITURES		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
DEBT SERVICE						
7900-214	2007 CERT OF OBLIG-PRINCIPAL	125,000	125,000	125,000	125,000	
7900-215	2007 CERT OF OBLIG-INTEREST	29,219	23,906	23,906	18,594	
7900-216	2007 GO REFUNDING- PRINCIPAL	105,000	-	-		
7900-217	2007 GO REFUNDING- INTEREST	1,919	-	-		
7900-222	2017 CERT OF OBLIG-PRINCIPAL	120,000	125,000	125,000	130,000	
7900-223	2017 CERT OF OBLIG-INTEREST	72,150	68,475	68,475	64,650	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	50,000	55,000	55,000	55,000	
7900-225	2019 CERT OF OBLIG-INTEREST	41,293	38,668	38,668	35,918	
7900-226	2020 CERT OF OBLIG-PRINCIPAL	95,000	105,000	105,000	105,000	
7900-227	2020 CERT OF OBLIG-INTEREST	32,500	28,500	28,500	25,350	
7900-298	BOND ISSUE COSTS	600	600	600	600	
TOTAL DEBT SERVICE		672,680	570,149	570,149	560,111	
TOTAL DEBT SERVICE		672,680	570,149	570,149	560,111	

59 - DEBT SERVICES FUND

	2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
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DEPARTMENTAL EXPENDITURES**REVENUES****PROPERTY TAXES**

4011	PROPERTY TAXES	1,613,288	1,192,849	1,336,209	1,355,483
4012	PROPERTY TAXES-DELINQUENT	1,400	-	12,503	
4015	PROPERTY TAXES-P&I	6,699	-	-	
4911	INTEREST INCOME	8,253	-	50,000	
TOTAL PROPERTY TAXES		1,629,641	1,192,849	1,398,712	1,355,483

4996 RESERVE FUNDING (USE OF)

		-	167,759		
TOTAL REVENUES		1,629,641	1,360,608	1,398,712	1,355,483

EXPENDITURES**DEBT SERVICE**

7900-214	2007 CERT OF OBLIG-PRINCIPAL	90,000	100,000	100,000	100,000
7900-215	2007 CERT OF OBLIG-INTEREST	23,163	19,125	19,125	14,875
7900-216	2007 GO REFUNDING - PRINCIPAL	245,000			
7900-217	2007 GO REFUNDING - INTEREST	4,478			
7900-220	2015 CERT OF OBLIG-PRINCIPAL	125,000	130,000	130,000	130,000
7900-221	2015 CERT OF OBLIG-INTEREST	36,225	32,400	32,400	28,500
7900-222	2017 CERT OF OBLIG-PRINCIPAL	245,000	250,000	250,000	260,000
7900-223	2017 CERT OF OBLIG-INTEREST	144,525	137,100	137,100	129,450
7900-224	2019 CERT OF OBLIG-PRINCIPAL	260,000	285,000	285,000	300,000
7900-225	2019 CERT OF OBLIG-INTEREST	221,908	208,283	208,283	193,658
7900-226	2020 GO REFUNDING-PRINCIPAL	150,000	155,000	155,000	160,000
7900-227	2020 GO REFUNDING-INTEREST	48,800	42,700	42,700	38,000
7900-298	BOND ISSUE COSTS	1,000	1,000	1,000	1,000
TOTAL DEBT SERVICE		1,595,098	1,360,608	1,360,608	1,355,483

2023 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,899,507,598
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 261,255,071
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,638,252,527
4.	2022 total adopted tax rate.	\$ 0.268016 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values: \$ 14,930,034	
	B. 2022 values resulting from final court decisions: - \$ 14,613,865	
	C. 2022 value loss. Subtract B from A. ³	\$ 316,169
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value: \$ 8,021,283	
	B. 2022 disputed value: - \$ 1,099,718	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 6,921,565
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 7,237,734

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,645,490,261
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use 2022 market value: \$ 93,614</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 9,172,402</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 9,266,016
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <p>A. 2022 market value: \$ 0</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 9,266,016
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,636,224,245
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,385,342
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 16,499
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,401,841
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 2,131,046,150</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 2,131,046,150

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 86,662,498 B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 86,662,498
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 319,072,978
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,898,635,670
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 93,949,421
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 93,949,421
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 1,804,686,249
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.243911 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.195821 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,645,490,261

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 3,222,215
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 10,589 B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 10,589 E. Add Line 30 to 31D.	\$ 3,232,804
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,804,686,249
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.179133 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0 B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0 B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.179133 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0 /\$100 C. Add Line 40B to Line 39.	\$ 0.179133 /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.185402 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 1,355,483 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 1,355,483
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 1,355,483
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2022 actual collection rate. 103.69 % C. Enter the 2021 actual collection rate. 100.90 % D. Enter the 2020 actual collection rate. 100.05 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.05 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,354,805
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,898,635,670
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.071356 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.256758 /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0</u> /\$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.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,898,635,670</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.243911</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ <u>0.243911</u> /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.256758</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.256758</u> /\$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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,898,635,670</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.256758</u> /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ 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 adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63. Year 3 component.	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.248823 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.005274 /\$100	
C.	Subtract B from A..... \$ 0.243549 /\$100	
D.	Adopted Tax Rate..... \$ 0.268016 /\$100	
E.	Subtract D from C..... \$ -0.024467 /\$100	
64. Year 2 component.	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.293671 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.000000 /\$100	
C.	Subtract B from A..... \$ 0.293671 /\$100	
D.	Adopted Tax Rate..... \$ 0.288397 /\$100	
E.	Subtract D from C..... \$ 0.005274 /\$100	
65. Year 1 component.	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65)..... \$ 0.299795 /\$100	
B.	Unused increment rate (Line 64)..... \$ 0.000000 /\$100	
C.	Subtract B from A..... \$ 0.299795 /\$100	
D.	Adopted Tax Rate..... \$ 0.299795 /\$100	
E.	Subtract D from C..... \$ 0.000000 /\$100	
66. 2023 unused increment rate.	Add Lines 63E, 64E and 65E.	\$ 0 /\$100
67. Total 2023 voter-approval tax rate, including the unused increment rate.	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).	\$ 0.256758 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.179133 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,898,635,670
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.026334 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.071356 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.276823 /\$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.⁴⁶

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.268016 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,636,224,245
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,804,686,249
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.256758 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.243911 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.256758 /\$100

As applicable, enter the 2023 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: 49

De minimis rate. \$ 0.276823 /\$100

If applicable, enter the 2023 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 the Tax Code.⁵⁰

print
here ▶

Jayna Dean

Printed Name of Taxing Unit Representative

sign
here ▶

Jayna Dean

Taxing Unit Representative

7/31/2023

Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)