



AGENDA

CITY COUNCIL MEETING

August 17, 2023 | 6:35 PM or immediately following the
Lucas Fire Control, Prevention, and EMS District Board Meeting

Council Chambers

City Hall | 665 Country Club Road, Lucas, Texas

Notice is hereby given that a meeting of the Lucas City Council will be held on Thursday, August 17, 2023, beginning at 6:35 pm or immediately following the Lucas Fire Control, Prevention, and EMS Board Meeting at Lucas City Hall, 665 Country Club Road, Lucas, Texas 75002-7651, at which time the following agenda will be discussed. As authorized by Section 551.071 of the Texas Government Code, the City Council may convene into closed Executive Session for the purpose of seeking confidential legal advice from the City Attorney on any item on the agenda at any time during the meeting. Pursuant to Texas Government Code 551.127, one or more members of the governing body may appear via videoconference call. The presiding officer and a quorum of the City Council will be physically present at this meeting.

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

How to Provide Input at a Meeting:

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

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

Call to Order

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

Executive Session

1. Executive Session:
 - A. The City Council will convene into Executive Session pursuant to Section 551.074(a)(1) of the Texas Government Code, Personnel Matters, to deliberate the appointment, employment, and duties for the position of City Secretary.
 - B. The City Council will convene into Executive Session pursuant to Section 551.074(a)(1) of the Texas Government Code to deliberate the appointment of members to the Planning and Zoning Commission and the Board of Adjustments.

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

Citizen Input

3. Citizen Input.

Community Interest

Pursuant to Section 551.0415 of the Texas Government Code, the City Council may report on the following items: 1) expression of thanks, congratulations or condolences; 2) information about holiday schedules; 3) recognition of individuals; 4) reminders about upcoming City Council events; 5) information about community events; and 6) announcements involving imminent threat to public health and safety.

4. Items of Community Interest.

Consent Agenda

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

5. Consent Agenda:
 - A. Approval of the minutes of the August 3, 2023 City Council meeting.
 - B. Adoption of Resolution R 2023-08-00544 approving to suspend the requested rate change proposed by CoServ Gas, Ltd.

Public Hearing Agenda

6. Conduct a Public Hearing and consider the Proposed Budget for Fiscal Year 2023-2024:
 - A. Presentation by Finance Director Liz Exum.
 - B. Conduct a Public Hearing.
 - C. Set the date for adopting an ordinance approving the City of Lucas Budget for Fiscal Year 2023-2024 on September 7, 2023.
(Presenter: Finance Director Liz Exum)

Regular Agenda

7. Consider the proposed Property Tax Rate for Fiscal Year 2023-2024:
 - A. Discuss tax rate and take record vote for publication in the Allen American Newspaper.
 - B. Schedule a Public Hearing for the tax rate if the proposed tax rate exceeds the lower of the “No-New-Revenue” or “Voter-Approval” rate on September 7, 2023.
(Presenter: Finance Director Liz Exum)

8. Consider amending the Development Agreement between the City of Lucas and Goose Real Estate, Inc. regarding roadway improvements at Ford Lane and Welborn Lane. **(Presenter: Development Services Director Joe Hilbourn)**
9. Discuss billing options for services and responses rendered by the Lucas Fire-Rescue Department and provide direction to the City Manager. **(Presenter: Fire Chief Ted Stephens)**
10. Discuss candidates to interview for the Alternate Member 2 vacant position on the Parks and Open Space Board. **(City Council)**
11. Adjournment.

Certification

I do hereby certify that the above notice was posted in accordance with the Texas Open Meetings Act on the bulletin board at Lucas City Hall, 665 Country Club Road, Lucas, Texas 75002 and on the City's website at www.lucastexas.us on or before 5:00 p.m. on August 11, 2023.

Kent Souriyasak, Assistant City Manager

In compliance with the American with Disabilities Act, the City of Lucas will provide for reasonable accommodations for persons attending public meetings at City Hall. Requests for accommodations or interpretive services should be directed to Assistant City Manager Kent Souriyasak at 972.912.1213 or by email at kent@lucastexas.us at least 48 hours prior to the meeting.



City of Lucas

City Council Agenda Request

August 17, 2023

Item No. 01

Requester: City Council

Agenda Item Request

Executive Session:

- A. The City Council will convene into Executive Session pursuant to Section 551.074(a)(1) of the Texas Government Code, Personnel Matters, to deliberate the appointment, employment, and duties for the position of City Secretary.
- B. The City Council will convene into Executive Session pursuant to Section 551.074(a)(1) of the Texas Government Code to deliberate the appointment of members to the Planning and Zoning Commission and the Board of Adjustments.

Background Information

This meeting is closed to the public as authorized by Section 551.071 of the Texas Government Code.

Attachments/Supporting Documentation

NA

Budget/Financial Impact

NA

Recommendation

NA

Motion

NA



City of Lucas

City Council Agenda Request

August 17, 2023

Item No. 02

Requester: City Council

Agenda Item Request

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

Background Information

NA

Attachments/Supporting Documentation

NA

Budget/Financial Impact

NA

Recommendation

NA

Motion

NA



City of Lucas

City Council Agenda Request

August 17, 2023

Requester: Mayor Jim Olk

Agenda Item Request

Citizen Input.

Background Information

NA

Attachments/Supporting Documentation

NA

Budget/Financial Impact

NA

Recommendation

NA

Motion

NA



City of Lucas

City Council Agenda Request

August 17, 2023

Requester: Mayor Jim Olk

Agenda Item Request

Items of Community Interest.

Background Information

NA

Attachments/Supporting Documentation

NA

Budget/Financial Impact

NA

Recommendation

NA

Motion

NA



City of Lucas

City Council Agenda Request

August 17, 2023

Requester: Assistant City Manager Kent Souriyasak
City Manager Joni Clarke

Agenda Item Request

Consent Agenda:

- A. Approval of the minutes of the August 3, 2023 City Council meeting.
- B. Adoption of Resolution R 2023-08-00544 approving to suspend the requested rate change proposed by CoServ Gas, Ltd.

Background Information

Agenda Item 5B:

On July 28, 2023, CoServ Gas, Ltd. filed a Statement of Intent to increase gas utility rates for the Cities of Allen, Argyle, Aubrey, Bartonville, Carrollton, Celina, Copper Canyon, Corinth, Crossroads, Denton, Double Oak, Fairview, Flower Mound, Forney, Fort Worth, Frisco, Highland Village, Lewisville, Little Elm, Lucas, McKinney, Murphy, Northlake, Parker, Plano, Ponder, Prosper, Providence Village, Shady Shores, St. Paul, The Colony, and Wylie.

In the filing, CoServ is requesting a \$10.3 million increase in annual revenues in incorporated areas, which is a 7.5% increase including gas costs. CoServ has proposed an effective date of September 1, 2023. The Gas Utility Regulatory Act permits cities to suspend the rate change for 90 days after the date the rate change would otherwise be effective.

The purpose of the Resolution is to suspend the requested rate change to permit the City of Lucas to study the request and establish reasonable rates, approve cooperation with other cities in the CoServ service area, hire legal and consulting services and to negotiate with the company, and require reimbursement of the steering committee of cities served by CoServ gas rate case expenses.

The aforementioned cities, including the City of Lucas, will need to adopt the Resolution by September 1, 2023.

Attachments/Supporting Documentation

1. Minutes of the August 3, 2023 City Council meeting
2. Resolution R 2023-08-00544 approving to suspend the requested rate change proposed by CoServ Gas, Ltd.



City of Lucas

City Council Agenda Request

August 17, 2023

Item No. 05

Budget/Financial Impact

NA

Recommendation

City staff recommends approval of the Consent Agenda.

Motion

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



MINUTES

CITY COUNCIL REGULAR MEETING

August 3, 2023 | 6:30 PM

Council Chambers

City Hall | 665 Country Club Road, Lucas, Texas

City Councilmembers Present:

Mayor Jim Olk
Mayor Pro Tem Kathleen Peele
Councilmember Tim Johnson
Councilmember David Keer
Councilmember Phil Lawrence (*video conference*)
Councilmember Debbie Fisher
Councilmember Dusty Kuykendall

City Staff Present:

City Manager Joni Clarke
Assistant City Manager Kent Souriyasak
Development Services Director Joe Hilbourn
Fire Chief Ted Stephens
Assistant Fire Chief Aaron Alderdice
Contract Engineer Joe Grajewski
Deputy Daniel Gillespie

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

Citizen Input

1. Citizen Input

Curtis Helton, 2300 McGarity Lane, expressed concern regarding McGarity Lane and commercial development along Angel Parkway. Mr. Helton asked for consideration for what businesses are selected to be put in the area. Mr. Helton wanted to make City Council aware of his concerns regarding traffic and increased usage of the road and that he appreciated City Council for their work. Mayor Olk advised Mr. Helton about drainage and new ordinances and expressed his appreciation for his assistance and being a long-term resident.

Community Interest

2. Items of Community Interest.

Mayor Olk discussed the following items:

- Lucas Farmers Market on August 12, 2023 featuring Back-to-School Dunk Tank event and Lucas Landmarks presentation by Councilmember Fisher, followed by a larger historical exhibit at the market on August 26, 2023
- Public Lands Trail Cleanup on September 30, 2023
- Water conservation
- Boards and Commission vacancies
- City Manager Joni Clarke thanked Contract Engineer Joe Grajewski for his service to Lucas
- Councilmember Lawrence thanked the residents who participated in firearms safety training

Consent Agenda

3. Consent Agenda:

- A. Approval of the minutes of the July 20, 2023 City Council meeting.
- B. Approval of Ordinance 2023-07-00985 amending the City of Lucas Code of Ordinances by amending Chapter 13 titled “Utilities”, by amending Article 13.07 titled “Planning and Design Drainage Criteria” to conform to the Drainage Design Manual.
- C. Authorize the City Manager to enter into a professional services agreement with JTG Engineering, PLLC, in the amount of \$78,000 for General Engineering Services funded in account 11-6209-309 (Professional Services) for a one-year period beginning October 1, 2023 through September 30, 2024.
- D. Authorize the Mayor to enter into an interlocal agreement between the City of Lucas and Collin County for jail services for a one-year period beginning October 1, 2023 through September 30, 2024.

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

Regular Agenda

- 4. Consider authorizing the City Manager to execute a funding agreement between the City of Lucas and the Friends of Lucas Fire-Rescue, Inc. to complete the restoration of Ole’ Streaker in an amount not to exceed \$50,000 funded in account 11-6999-323 (Streaker Restoration) for fiscal year 2023/24.

Councilmember Johnson recused himself at 6:50 pm.

City Manager Joni Clarke recapped a previous presentation by Mr. Gerald Reining on behalf of the Friends of Lucas Fire-Rescue, noting that they are \$50,000 short of their necessary funding to complete the restoration of Ole’ Streaker.

MOTION: A motion was made by Councilmember Fisher, seconded by Mayor Pro Tem Peele, to authorize the City Manager to execute a funding agreement between the City of Lucas and the Friends of Lucas Fire-Rescue, Inc. to complete the restoration of Ole’ Streaker in an amount not to exceed \$50,000 funded in account 11-6999-323 (Streaker Restoration) for fiscal year 2023/24. The motion passed unanimously by a 7 to 0 vote.

Councilmember Johnson rejoined the meeting at 6:52 pm.

- 5. Discuss alternative options regarding the realignment of Stinson Road as it relates to the City of Lucas Thoroughfare Plan and provide direction to the City Manager.

Mayor Pro Tem Peele requested that the City Council go into Executive Session.

Executive Session: As authorized by Section 551.071 of the Texas Government Code, the City Council may convene into closed Executive Session for the purpose of seeking confidential legal advice from the City Attorney regarding any item on the agenda at any time during the meeting. This meeting is closed to the public as provided in the Texas Government Code.

The City Council went into Executive Session at 6:53 pm.

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

The City Council returned from Executive Session at 7:08 pm. No action was taken during the Executive Session.

Contract Engineer Joe Grajewski presented four alternate designs regarding the Stinson Road realignment.

Councilmember Lawrence asked about Option 3 if the design drawn over the building on the property south of the West Lucas Road intersection would be affected in the design. Mr. Grajewski indicated the lot and building would be affected. Councilmember Johnson asked about the S curve in the design. Mr. Grajewski explained that the design used currently is outdated and was created long ago. Mr. Grajewski advised that the proposed curve on Option 3 must be built by a certain minimum curve size.

Mayor Pro Tem Peele indicated that the City Council discussed Option 4 in previous discussions and Councilmember Fisher advised that the proposed revision puts a thoroughfare in the middle of a subdivision.

Ilene Mogul, 651 Stinson Road, suggested an Option 5 where Stinson Road is cut off and goes through Rockland Farms and suggested creating a U-turn. Mr. Grajewski indicated it would be at Edgewood Drive. Ms. Mogul suggested keeping the curve south of the West Lucas Road intersection that was presented in Option 2 to avoid interference on properties. Ms. Mogul asked if this goes to public hearing. Mayor Olk indicated a change to the Thoroughfare Plan would require a public hearing.

Mayor Olk advised that the discussion be tabled for a later date.

MOTION: A motion was made by Mayor Olk, seconded by Mayor Pro Tem Peele, to table the discussion on alternative options regarding the realignment of Stinson Road as it relates to the City of Lucas Thoroughfare Plan. The motion passed unanimously by a 7 to 0 vote.

6. Consider approving Resolution R 2023-07-00543 adopting the City of Lucas Preliminary and Final Plat Application Guidelines and Checklist.

Development Services Director Joe Hilbourn presented on revisions made to be brought into compliance by laws passed by the 88th Texas Legislative Session. City Attorney Joe Gorfida advised the City Council that a provision on page 5 of the checklist should be removed related to waiving statutory time limits.

Councilmember Fisher and Mr. Gorfida also indicated to remove a provision on page 17 of the checklist relating to perpetual maintenance and provisions for maintenance by the City of Lucas should the HOA dissolve.

Councilmember Lawrence asked what happens when a HOA dissolves. Mr. Gorfida advised that the dissolution process may create a problem with common areas and jurisdiction of care for those areas.

MOTION: A motion was made by Councilmember Johnson, seconded by Councilmember Lawrence to approve Resolution R 2023-07-00543 adopting the City of Lucas Preliminary and Final Plat Application Guidelines and Checklist with amendments. The motion passed unanimously by a 7 to 0 vote.

7. **Consider adopting Ordinance 2023-07-00986 amending the City of Lucas Code of Ordinances by amending Appendix C titled “Fee Schedule”, by amending Article 9.000 titled “Public Improvements/Infrastructure Inspection”, by amending Section 9.100 titled “Public Improvements/Infrastructure Inspection” to reflect the cost of regulation.**

Development Services Director Joe Hilbourn presented on revisions made to be brought into compliance by laws passed by the 88th Texas Legislative Session. Councilmember Fisher asked if a citizen continues to call for and fail inspections, will they receive a flat fee? Mr. Hilbourn advised they have to pay a re-inspection fee. Mayor Olk wants to make sure that costs are covered to send employees for inspection.

MOTION: A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Lawrence, to adopt Ordinance 2023-07-00986 amending the City of Lucas Code of Ordinances by amending Appendix C titled “Fee Schedule”, by amending Article 9.000 titled “Public Improvements/Infrastructure Inspection”, by amending Section 9.100 titled “Public Improvements/Infrastructure Inspection” to reflect the cost of regulation. The motion passed unanimously by a 7 to 0 vote.

8. **Discuss the following items as it relates to services provided by Lucas Fire-Rescue Department:**
 - A. **The provision of Emergency Medical Services (EMS) to mutual aid cities and Collin County via mutual aid agreements.**
 - B. **The impact of Senate Bill 2476 relating to consumer protections against certain medical and health care billing by emergency medical services providers.**

Councilmember Fisher advised that she is concerned about increasing EMS calls to Branch and that they aren’t adequately covered. Councilmember Fisher wants to make sure our mutual aid to outside areas is covered by all respective fire departments on the agreement and that our people are covered. Councilmember Fisher advised the City Council should conduct a review of the mutual aid agreement as it is outdated.

Councilmember Fisher asked if the described American Medical Response (AMR) ambulance is located in Branch. Fire Chief Ted Stephens indicated the ambulance is not located in Branch.

Mayor Pro Tem Peele indicated the mutual aid agreement is in need of a review and that external use of Lucas Fire-Rescue resources should not be at the expense of Lucas citizens.

Councilmember Fisher advised that she does not want to risk losing the mutual aid and that she is appreciative of external assistance.

Councilmember Fisher expressed an interest to review the mutual aid agreement with City Attorney Joe Gorfida, City Manager Joni Clarke, and the Lucas Fire-Rescue team to come up with a contract that addresses our needs.

Councilmember Lawrence indicated he would like to see a review of the mutual aid agreement done at stipulated times. Councilmember Lawrence advised he is opposed to any thoughts or discussions of getting out of the mutual aid agreements. Councilmember Lawrence advised that those reviewing the agreement should update outdated measures rather than eliminating them. Councilmember Fisher agreed the review should be conducted in this manner. Councilmember Kuykendall thinks it should be reviewed and brought current.

Councilmember Johnson clarified this review is to fix the issue with emergency response to Branch. Councilmember Lawrence indicated we need to look at everything as a whole. Mayor Pro Tem Peele indicated that Branch has expanded rapidly in population and it's impacting the City of Lucas in regard to emergency response. Councilmember Lawrence indicated this allows us opportunities to go to other emergency response departments in the area to conduct the review.

Mayor Olk explained the City of Lucas required additional external assistance at some point in the past. Mayor Olk advised that the City Manager and responsible parties lay out a plan of how much time we are going to involve the attorney or outside source. City Manager Joni Clarke advised that both Fire Chief Ted Stephens and Assistant Fire Chief Aaron Alderdice are well networked regionally, opening up channels for communication on this topic with area chiefs.

Chief Stephens indicated that the AMR and Collin County contract is being reviewed in 2023 with the hope of adding a fourth ambulance. Councilmember Keer asked how the City of Parker fits into the review. Chief Stephens indicated the City of Parker has no ambulance but does provide Advanced Life Support (ALS) and fire engine to the City of Lucas in case a vehicle is not available. Chief Stephens outlined how Lucas Fire-Rescue responds with multiple vehicles in the case that multiple emergency response situations occur and how they also serve Lucas residents who travel through Branch.

Mayor Olk advised that a plan be put together by City staff in order to determine what work will need to be done and if a subcommittee will be required for review.

There was no motion needed for this item.

9. **Consider adopting Ordinance 2023-07-00987 amending the City of Lucas Code of Ordinances by amending Chapter 6 titled "Health and Sanitation", by amending Article 6.01 titled "General Provision", by adding Section 6.01.001 titled "Definitions" to provide a definition of agricultural operation and amending Section 6.03.001 to clarify regulations regarding weeds, uncultivated grass and vegetation; and amending Chapter 8 titled "Offenses and Nuisances", by amending Article 8.01 titled "General Provisions", by amending Section 8.01.001 titled "Obstructions in Right-of-way" to be consistent with the amendments to Chapter 6.**

Development Services Director Joe Hilbourn presented on revisions made to be brought into compliance by laws passed by the 88th Texas Legislative Session. The City Council discussed the updated definitions as provided in the ordinance.

MOTION: A motion was made by Councilmember Fisher, seconded by Councilmember Johnson, to adopt Ordinance 2023-07-00987 amending the City of Lucas Code of Ordinances by amending Chapter 6 titled “Health and Sanitation”, by amending Article 6.01 titled “General Provision”, by adding Section 6.01.001 titled “Definitions” to provide a definition of agricultural operation and amending Section 6.03.001 to clarify regulations regarding weeds, uncultivated grass and vegetation; and amending Chapter 8 titled “Offenses and Nuisances”, by amending Article 8.01 titled “General Provisions”, by amending Section 8.01.001 titled “Obstructions in Right-of-way” to be consistent with the amendments to Chapter 6. The motion passed unanimously by a 7 to 0 vote.

10. Discuss updating the City of Lucas Code of Ordinances Chapter 14 titled “Zoning”.

Development Services Director Joe Hilbourn presented regarding the review progress of Chapter 14 by the Planning and Zoning Commission.

Mayor Olk asked about art studio definitions in regard to accessory buildings and athletic training facilities. Mr. Hilbourn advised that the Planning and Zoning Commission would look at those definitions for clarification. Councilmember Lawrence asked about retail art studios. Mayor Olk indicated this refers to art studio in residential. Councilmember Johnson asked about sales at in-home art studios. Councilmember Kuykendall indicated it is addressed elsewhere for sale of items at home.

Mayor Olk asked about definitions for mancaves and she-sheds. Mr. Hilbourn explained when going through ordinances on accessory dwelling units (ADU) and these definitions were excluded, there was no definition defining these structures. Mr. Hilbourn indicated these requirements were made for ease of reading and some will try to take advantage of this. Mayor Olk advised that the Planning and Zoning Commission needs to revisit those definitions that may in fact cause further conflict.

Councilmember Lawrence asked whether the City Council should even be concerning itself with defining these buildings unless the owner is using it for commercial purposes. Mayor Pro Tem Peele indicated that the issue is circumventing single family zoning. Councilmember Lawrence asked if a guest house can be converted from a barn on a property. Mayor Olk indicated it depends on the size. Councilmember Kuykendall agreed with Councilmember Lawrence that language should be more generic and less hyper-specific definitions.

Mayor Olk indicated the current definition for “nuisance” may end up limiting enforcement. Mayor Olk indicated that the public park, playground and community center definition does not include closed areas or buildings, only open spaces.

City Manager Joni Clarke advised that the changes discussed will be brought back to the Planning and Zoning Commission.

There was no motion needed for this item.

11. Consider board/commission promotions and/or appointments to fill vacant positions for the following:

- A. Board of Adjustment regular member with a term expiring on December 31, 2024.**

- B. Parks and Open Space Board regular member with a term expiring on December 31, 2023.**
- C. Planning and Zoning Commission regular member with a term expiring on December 31, 2023.**

The City Council discussed promoting members on the Parks and Open Space Board and Planning and Zoning Commission. Mayor Pro Tem Peele requested an Executive Session regarding the Board of Adjustment for the next meeting. The City Council agreed that an Executive Session will be held at a future meeting to discuss candidates for the Board of Adjustment and the Planning and Zoning Commission. The City Council also agreed to discuss interviews in open session regarding the vacancy on the Parks and Open Space Board.

MOTION: A motion was made by Mayor Olk, seconded by Councilmember Keer, to promote the following:

John Elliott as a Regular Member on the Parks and Open Space Board;
Joan Phillips as Alternate Member 1 on the Parks and Open Space Board;
Chris Bierman as a Commissioner on the Planning and Zoning Commission; and
Frank Hise as Alternate Commissioner 1 on the Planning and Zoning Commission.
The motion passed unanimously by a 7 to 0 vote.

Executive Agenda

12. Executive Session.

Executive Session was requested during Agenda Item 5. There was no other Executive Session.

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

Executive Session was requested during Agenda Item 5. There was no other Executive Session.

14. Adjournment.

MOTION: A motion was made by Councilmember Johnson, seconded by Councilmember Lawrence, to adjourn the meeting at 8:28 pm. The motion passed unanimously by a 7 to 0 vote.

APPROVED:

ATTEST:

Mayor Jim Olk

Kent Souriyasak, Assistant City Manager



RESOLUTION R 2023-08-00544

[Approving to Suspend the Requested Rate Change Proposed by CoServ Gas, Ltd.]

RESOLUTION OF THE CITY OF LUCAS, TEXAS, SUSPENDING THE SEPTEMBER 1, 2023 EFFECTIVE DATE OF COSERV GAS, LTD.'S REQUESTED RATE CHANGE TO PERMIT THE CITY TIME TO STUDY THE REQUEST AND TO ESTABLISH REASONABLE RATES; APPROVING COOPERATION WITH OTHER CITIES IN THE COSERV SERVICE AREA, TO HIRE LEGAL AND CONSULTING SERVICES AND TO NEGOTIATE WITH THE COMPANY AND DIRECT ANY NECESSARY LITIGATION AND APPEALS; REQUIRING REIMBURSEMENT OF THE STEERING COMMITTEE OF CITIES SERVED BY COSERV GAS' RATE CASE EXPENSES; FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; REQUIRING NOTICE OF THIS RESOLUTION TO THE COMPANY AND LEGAL COUNSEL.

WHEREAS, on or about July 28, 2023, CoServ Gas Ltd (“CoServ” or “Company”), pursuant to Gas Utility Regulatory Act § 104.102 filed with the City of Lucas (“City”) a Statement of Intent to change gas rates in all municipalities exercising original jurisdiction within its service area, effective September 1, 2023; and

WHEREAS, the City is a gas utility customer and a regulatory authority under the Gas Utility Regulatory Act (“GURA”) and under Chapter 104, § 104.001 et seq. of GURA has exclusive original jurisdiction over CoServ’s rates, operations, and services within the City; and

WHEREAS, in order to maximize the efficient use of resources and expertise, it is reasonable for the City to cooperate with other cities in conducting a review of the Company’s application and to hire and direct legal counsel and consultants and to prepare a common response and to negotiate with the Company and direct any necessary litigation; and

WHEREAS, it is not possible for the City to complete its review of CoServ’s filing by the September 1, 2023 effective date proposed in CoServ’s Statement of Intent; and

WHEREAS, the City will need an adequate amount of time to review and evaluate CoServ’s rate application to enable the City to adopt a final decision as a local regulatory authority with regard to CoServ’s requested rate increase; and

WHEREAS, GURA § 104.107 grants local regulatory authorities the right to suspend the effective date of proposed rate changes for ninety (90) days; and

WHEREAS, GURA § 103.022 provides that costs incurred by cities in ratemaking activities are to be reimbursed by the regulated utility.

City of Lucas, Texas

Resolution R 2023-08-00544 Approving to Suspend the Requested Rate Change Proposed by CoServ Gas, Ltd.

Approved: August 17, 2023

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

SECTION 1. That the findings and recitations set out in the preamble of this Resolution are found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes.

SECTION 2. That the September 1, 2023 effective date of the rate request submitted by CoServ on July 28, 2023, be suspended for the maximum period allowed by law to permit adequate time to review the proposed changes and to establish reasonable rates.

SECTION 3. That the City is authorized to cooperate with other cities in the CoServ service area, CoServ Gas Cities, and subject to the right to terminate employment at any time, hereby authorizes the hiring of Thomas L. Brocato of the law firm of Lloyd Gosselink Rochelle and Townsend, P.C. and consultants, to review CoServ's filing, negotiate with the Company, make recommendations to the City regarding reasonable rates, and to direct any necessary administrative proceedings or court litigation associated with an appeal of a rate ordinance and the rate case filed with the City or Railroad Commission.

SECTION 4. That the City's reasonable rate case expenses shall be reimbursed by CoServ.

SECTION 5. That it is hereby officially found and determined that the meeting at which this Resolution is passed is open to the public as required by law and the public notice of the time, place, and purpose of said meeting was given as required.

SECTION 6. That a copy of this Resolution shall be sent to CoServ, care of Charles D. Harrell, CoServ Gas Ltd., 7701 South Stemmons, Corinth, Texas 76210-1842, and to Thomas Brocato, counsel for CoServ Gas Cities, at Lloyd Gosselink Rochelle & Townsend, P.C., P.O. Box 1725, Austin, Texas 78767-1725 (tbrocato@lglawfirm.com).

SECTION 7. That this Resolution shall be and become effective from and after its adoption.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, ON THIS 17TH DAY OF AUGUST, 2023.

APPROVED:

Jim Olk, Mayor

APPROVED AS TO FORM:

ATTEST:

Joseph J. Gorfida, Jr., City Attorney

Kent Souriyasak, Interim City Secretary

City of Lucas, Texas

Resolution R 2023-08-00544 Approving to Suspend the Requested Rate Change Proposed by CoServ Gas, Ltd.

Approved: August 17, 2023



City of Lucas

City Council Agenda Request

August 17, 2023

Item No. 06

Requester: Finance Director Liz Exum

Agenda Item Request

Conduct a Public Hearing and consider the Proposed Budget for Fiscal Year 2023-2024:

- A. Presentation by Finance Director Liz Exum.
- B. Conduct a Public Hearing.
- C. Set the date for adopting an ordinance approving the City of Lucas Budget for Fiscal Year 2023-2024 on September 7, 2023.

Background Information

The proposed budget was presented and discussed at the Budget Workshop on July 20, 2023. This budget was prepared using the certified assessed valuation from Collin County Appraisal District and the calculated voter approval tax rate of \$0.256758 from the Collin County Tax Assessor-Collector. The proposed budget for fiscal year 2023-2024 shows excess revenues over expenditures in the amount of \$475,284 in the General Fund and \$503,280 in the Water Fund.

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

- Property tax revenue was decreased by \$46,995 due to the change in preliminary tax roll versus certified.
- Seis Lagos Interlocal Agreement revenue was increased by \$959 due to recalculation for certified tax roll.
- New account 11-6211-450 Lucas Car Show was established in the Parks (6211) budget to track costs in separate account. \$5,000 was moved from account 11-6211-448 Park Events.
- Trash Services account 51-6400-237 increased \$27,300 (or 3.5%) due to anticipated annual CPI/Fuel adjustment by Community Waste Disposal (CWD).
- NTMWD Water account 51-6400-315 was decreased by \$23,752 due to the change in the projected rate (\$3.82 original estimate to current projection \$3.74).
- NTMWD Wastewater account 51-6400-316 increased \$1,650 due to projection change.



City of Lucas

City Council Agenda Request

August 17, 2023

- Staff evaluated options for the proposed asphalt parking lot budgeted in line item 11-8211-417 Park Improvements. Listed below are cost projections for chip sealing and concrete options:

Option	Quantity	Unit Price*	Total Cost
Concrete	8,333 square yards	\$82.11	\$684,223
Chip Seal	8,333 square yards	\$10.36	\$86,330

*Unit price includes mobilization and excavation costs

- City Manager received an update from Collin County Sheriff's Office indicating that three trucks (two for the new deputy positions and one replacement vehicle for current deputy) has been ordered and anticipates being able to fill the two additional deputy positions by the end of the 2023 calendar year.
- Staff is researching a nonrefundable application fee for the permit application process in the Development Services Department.

Attachments/Supporting Documentation

- Detailed Proposed Budget for Fiscal Year 2023-2024
- Public Notice

Budget/Financial Impact

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

Recommendation

Staff recommends setting the date to adopt an ordinance approving the City of Lucas Budget for Fiscal Year 2023-2024 on September 7, 2023, at 6:35 pm or immediately following the Lucas Fire Control, Prevention and EMS District meeting.

Motion

I make a motion to set the date to adopt an ordinance approving the City of Lucas Budget for Fiscal Year 2023-2024 budget on September 7, 2023.



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:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison	2023-2024	2022-2023
Proposed property tax rate:	\$0.256758/100	\$0.268016/100
No-new-revenue tax rate:	\$0.243911/100	\$0.255432/100
No-new revenue maintenance & operations tax rate:	\$0.179133/100	\$0.165560/100
Voter-approval tax rate:	\$0.256758/100	\$0.248823/100
Debt rate:	\$0.071356/100	\$0.072195/100

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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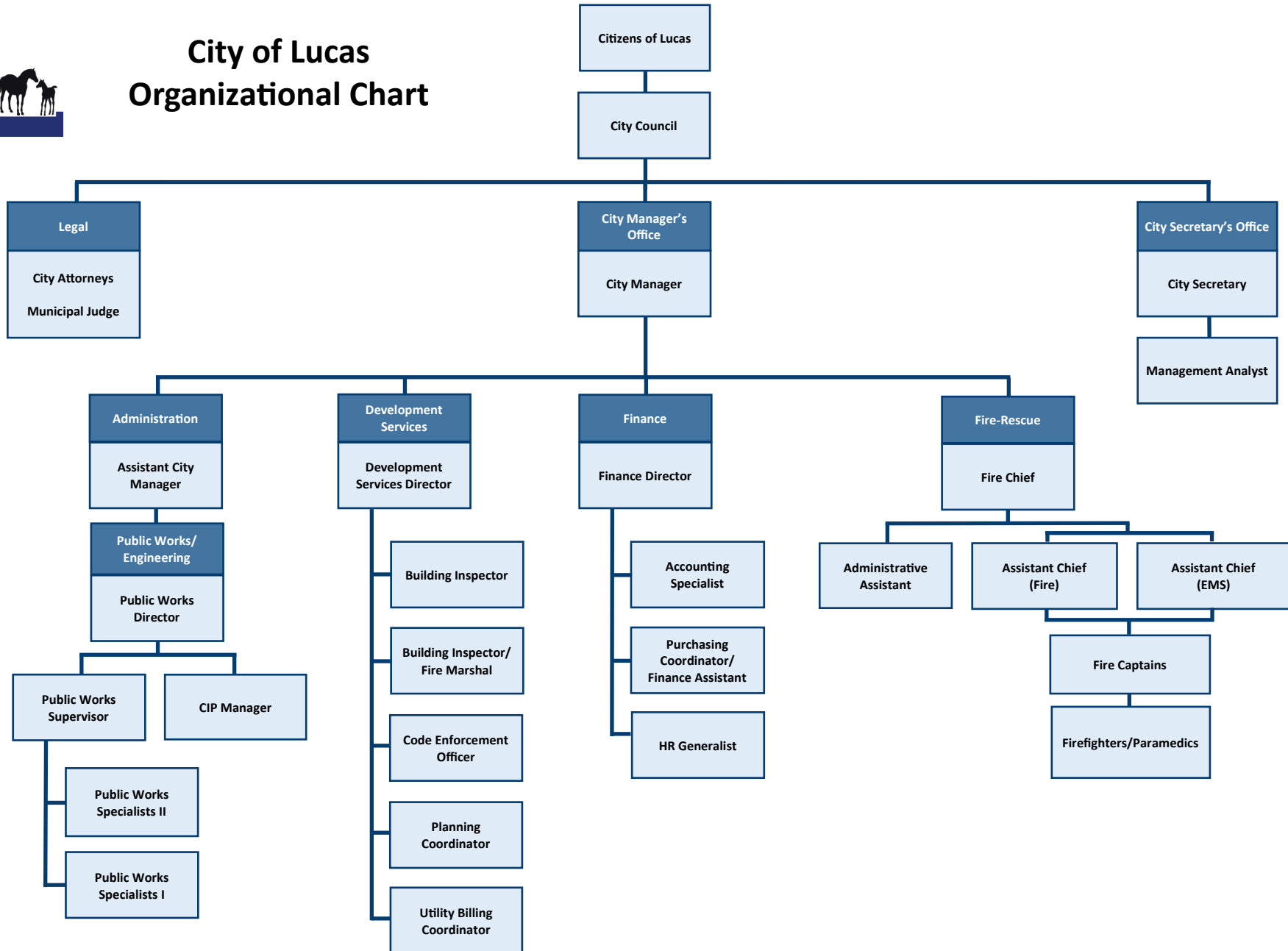
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City of Lucas Organizational Chart



	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	3,646,341	3,860,109
OTHER TAXES	2,247,006	2,168,642	2,287,292	2,320,342
FINES & FORFEITURES	672	91	1,162	91
LICENSES & PERMITS	769,098	660,860	660,860	597,120
FIRE DEPARTMENT REVENUE	1,188,506	1,181,462	1,213,462	1,340,252
FEES & SERVICE CHARGES	37,774	46,800	46,800	55,200
MISCELLANEOUS REVENUES	654,929	432,735	833,051	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	10,712,252	10,787,452
WATER UTILITIES FUND				
FEES & SERVICE CHARGES	6,802,785	5,526,295	6,043,756	6,549,344
MISCELLANEOUS REVENUES	92,017	17,600	299,266	300,000
TOTAL WATER UTILITIES FUND REVENUE	6,894,802	5,543,895	6,343,022	6,849,344
DEBT SERVICE FUND				
PROPERTY TAXES/RESERVE FUNDING	1,629,641	1,360,608	1,374,957	1,355,483
TOTAL DEBT SERVICE FUND REVENUE	1,629,641	1,360,608	1,374,957	1,355,483
COMBINED REVENUE OPERATIONS	16,356,944	15,171,533	18,430,231	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	531,436	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	3,936,712	4,718,338
NON-DEPARTMENTAL	608,367	1,466,324	1,472,333	1,844,842
TOTAL GENERAL FUND EXPENDITURES	7,144,954	8,265,608	10,138,052	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	17,346,973	18,013,715
NET REVENUE LESS EXPENDITURES - OPERATING	2,606,164	12,615	1,083,258	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	10,712,252	10,787,452
EXPENDITURES	7,144,954	8,265,608	10,138,052	10,312,168
NET REVENUE LESS EXPENDITURES	687,547	1,422	574,200	475,284
WATER UTILITIES FUND				
REVENUE	6,894,802	5,543,895	6,343,022	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	494,709	503,280
DEBT SERVICE FUND-GENERAL				
REVENUE	1,629,641	1,360,608	1,374,957	1,355,483
EXPENDITURES	1,595,098	1,360,608	1,360,608	1,355,483
NET REVENUE LESS EXPENDITURES	34,543	-	14,349	-
NET REVENUE LESS EXPENDITURES - OPERATING	2,606,164	12,615	1,083,258	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
	8,361,259	1,331,677	6,029,185	31,464	127,600	1,599,888	17,481,073
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	8,836,543	1,331,677	6,209,185	31,464	127,600	1,899,888	18,436,358
MINUS RESTRICTIONS AND TRANSFERS							
IMPACT FEES						(1,899,888)	(1,899,888)
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)					(127,600)		(127,600)
CAPITAL IMPROVEMENT PROJECTS			(6,209,185)				(6,209,185)
UNASSIGNED FUND BALANCE	8,836,543	-	-	-	-	-	8,836,543
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	8,836,543	-	-	-	-	-	8,836,543
AMOUNT IN DAYS OPERATING COST	376						376
AMOUNT IN MONTHS OPERATING COST	12.5						12.5
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	4,605,941						4,605,941
AMOUNT IN DAYS OPERATING COST	196						196
AMOUNT IN MONTHS OPERATING COST	6.5						6.5

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	\$ 7,182,790	\$ 415,000	\$ 287,600	4,398,072	73,465	12,356,927
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	7,686,070	415,000	287,600	4,398,072	323,465	13,110,206
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 IMPACT FEES					(11,000)	(11,000)
WATER TOWER PROJECT BUILT IN WATER REVENUE FROM RATE STUDY (YEAR TWO)	(500,000)					(500,000)
						-
UNASSIGNED FUND BALANCE	7,186,070	-	-	(0)	-	7,186,070
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	7,186,070			(0)	-	7,186,070
AMOUNT IN DAYS OPERATING COST	436					436
AMOUNT IN MONTHS OPERATING COST	15					15
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	4,220,538			(0)	-	4,220,538
AMOUNT IN DAYS OPERATING COST	256					256
AMOUNT IN MONTHS OPERATING COST	9					9

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	1,599,888
Revenue			
Roadway Impact Fees(11-4500)	401,571	150,000	300,000
Roadway Fees Improv Brockdale(11-4989)	70,362	-	-
Contrib. Roadway Maint. Brockdale(11-4990)	-	-	-
Total Revenues	471,933	150,000	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	1,599,888	1,899,888
Restricted for Devel Logan Ford/Five Oaks/Lakeview Downs			
Restricted for Brockdale Road Maint.	31,464	31,464	31,464
Restricted for Blondy Jhune Realignment	306,489	-	-
Total 3rd Party Restricted	465,553	159,064	159,064
General Fund Ending Bal Impact Fees (Restricted for Roads)	1,290,824	1,440,824	1,740,824
Total General Fund Restricted Impact Fees & 3rd Party	1,756,377	1,599,888	1,899,888
WATER FUND:			
Beginning Balance - Water Fund	(5,646,196)	(5,646,196)	(5,466,196)
Revenue			
Water Impact Fees (51-4500)		180,000	250,000
Restricted for Capital Projects	352,448	-	-
Restricted for Lakeview Downs	33,000	-	-
Total Revenues	385,448	180,000	250,000
Expenditures			
Capital Projects- Water			-
Total Expenditures	-	-	-
Revenues less Expenditures		180,000	250,000
Water Fund ending balance to apply toward impact fees	(5,646,196)	(5,466,196)	(5,216,196)

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

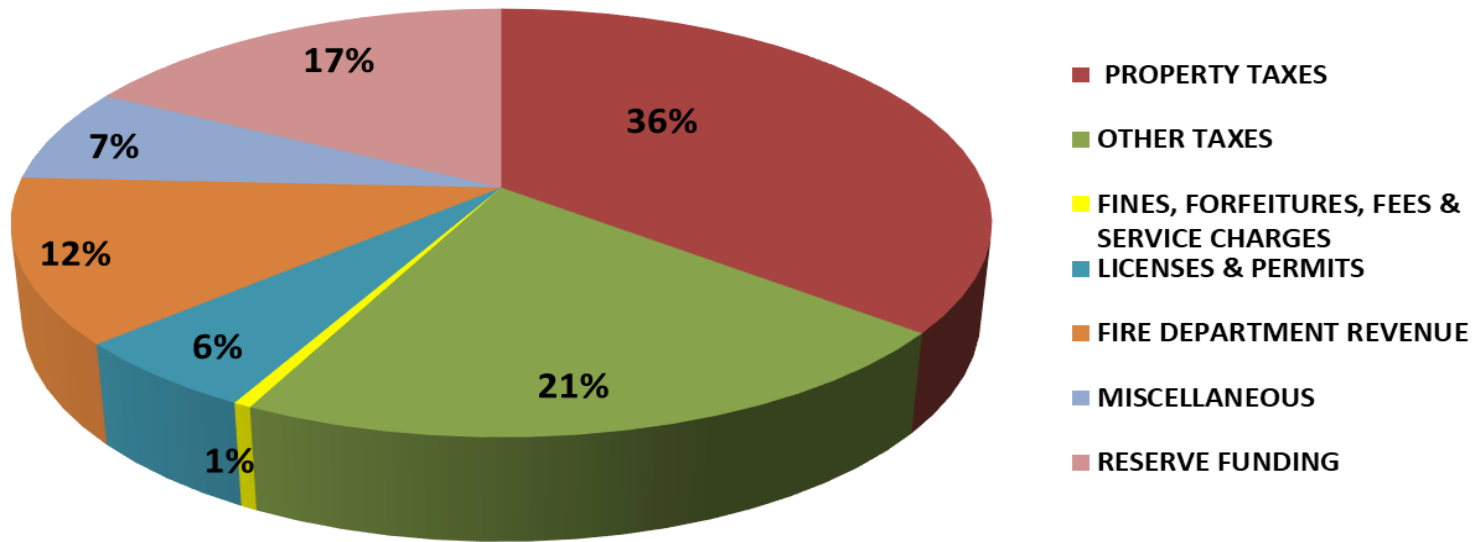
As you can see in the chart below, the property tax rate for the City of Lucas is very favorable in comparison to other cities within the area.

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

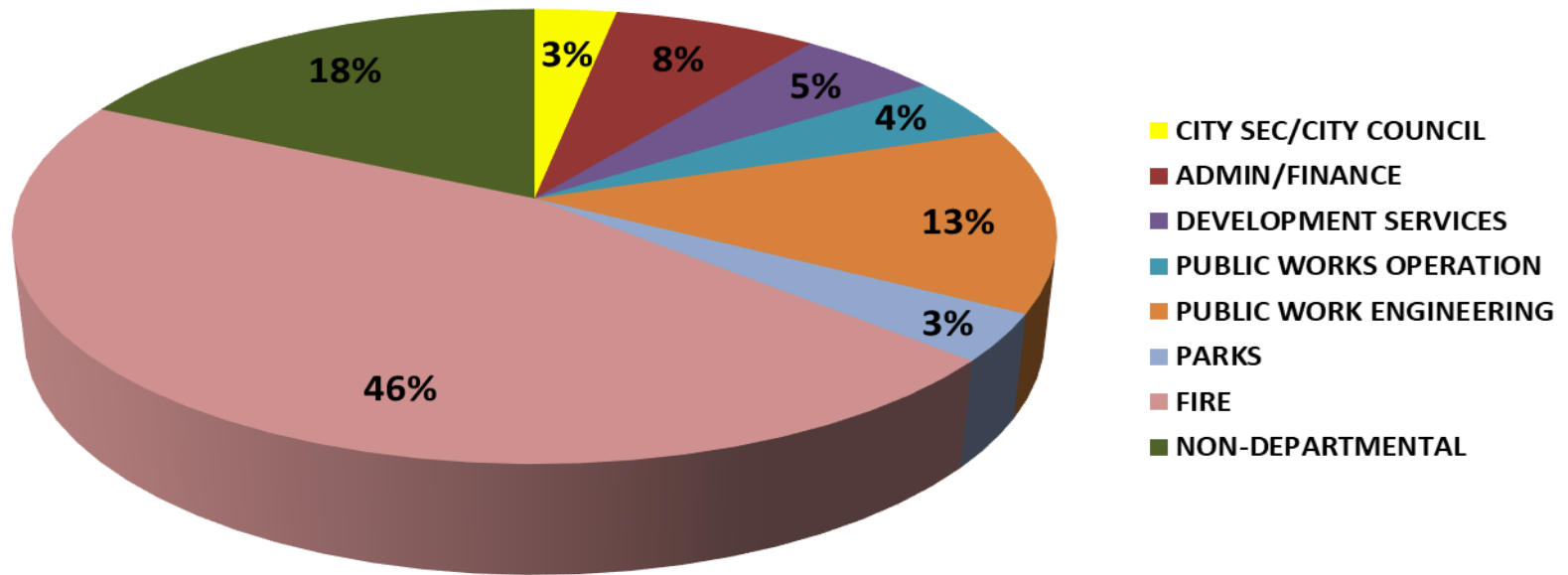
General Fund Revenue FY 23/24

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	3,613,444	3,845,109	(Voter Approval rate M&O .185402)
4012	PROPERTY TAXES-DEL.	2,637	5,000	21,559	5,000	
4015	PROPERTY TAXES-P&I	12,801	10,000	11,338	10,000	
TOTAL PROPERTY TAXES		2,934,517	3,526,440	3,646,341	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	350,000	375,000	
4103	FRANCHISE-TELEPHONE	481	-	-	-	
4104	FRANCHISE-CABLE	23,433	20,442	20,442	20,442	
4105	FRANCHISE-GAS	53,507	45,000	47,000	47,000	
4106	FRANCHISE-CABLE PEG	2,521	3,200	2,500	2,500	
TOTAL OTHER TAXES		2,247,006	2,168,642	2,287,292	2,320,342	
FINES & FORFEITURES						
4202	COURT TECHNOLOGY FUND	8	4	8	4	
4203	COURT SECURITY FUND	10	5	10	5	
4204	COURT COST-CITY	10	5	10	5	
4205	FINES	510	10	1,000	10	
4206	COURT COST-STATE	124	62	124	62	
4220	OTHER COURT FINES & FEES	10	5	10	5	
TOTAL FINES & FORFEITURES		672	91	1,162	91	
LICENSES & PERMITS						
4301	GEN CONTRACTOR REG.	16,560	20,000	20,000	20,000	
4361	ZONING REQUEST	700	1,200	1,200	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	405,000	305,000	
4367	BLDG PERMITS-ACC.	31,954	20,000	20,000	20,000	
4368	BLDG PERMITS-REMODEL	16,596	7,500	7,500	9,000	
4369	BLDG PERMITS-COMM.	36,522	35,000	35,000	60,000	
4371	ELECTRICAL PERMITS	10,530	4,000	4,000	4,200	
4372	PLUMBING PERMITS	8,600	5,000	5,000	5,200	
4373	HEATING & A/C PERMITS	2,700	1,800	1,800	1,800	
4374	FENCE PERMITS	5,625	6,000	6,000	7,200	
4375	SWIMMING POOL PERMITS	32,375	25,000	25,000	28,500	
4376	WEIGHT LIMIT PERMITS	85,500	70,000	70,000	66,000	
4377	ROOF PERMITS	1,020	2,100	2,100	2,200	
4378	SPRINKLER SYST PERMITS	8,225	7,000	7,000	8,000	
4379	DRIVEWAY PERMIT	1,020	490	490	800	
4380	SIGN PERMIT	1,065	2,000	2,000	3,000	
4382	STORM WATER MGMT PERMIT	8,539	7,000	7,000	9,000	
4384	SOLICITATION PERMIT	30	120	120	120	
4390	PLANNED DEVELOPMENT	750	-	-	-	
4395	HEALTH SERVICE PERMITS	6,300	8,200	8,200	9,000	
4398	MISC LICENSES & PERMITS	1,810	1,200	1,200	1,200	
4611	FIRE SPRINKLER PERMIT	35,838	30,000	30,000	32,000	
TOTAL LICENSES & PERMITS		769,098	660,860	660,860	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	100,000	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	1,213,462	1,340,252	
FEES & SERVICE CHARGES						
4424	PLAT & REPLAT FEES	11,124	8,500	8,500	9,000	
4425	RE-INSPECTION FEES	7,700	6,000	6,000	7,000	
4426	FEES-BUILDING PROJECTS	6,650	7,300	7,300	7,200	
4427	PUBLIC IMPRV/3% INSPEC	12,300	25,000	25,000	32,000	
TOTAL FEES & SERVICE CHARGES		37,774	46,800	46,800	55,200	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	55,734	24,000	200,000	200,000	
4914	INSURANCE CLAIM REIMB	5,817	-	11,778	-	
4915	CHILD SAFETY INCOME	9,226	8,000	8,000	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	5,200	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	55,000	60,000	
4981	FACILITY RENTAL	1,825	800	800		
4985	GRANT REVENUES	18,483	12,500	74,170	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	833,051	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	10,712,252	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 PUBLIC WORKS - OPERATIONS DEPARTMENTAL EXPENDITURES		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR 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	24,278	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	55,334	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	531,436	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	113,452	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	156,607	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	3,936,712	4,718,338	

11 -GENERAL FUND GENERAL ADMINISTRATION - NON-DEPT. DEPARTMENTAL EXPENDITURES		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
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	28,750	-	
8999-451	SOFTWARE	-	7,000	7,000	-	
8999-452	HARDWARE, TELECOM	9,566	-	-	-	
TOTAL CAPITAL OUTLAY		52,976	25,879	295,819	138,719	
TOTAL NON-DEPARTMENTAL		608,367	1,466,324	1,472,333	1,844,842	

21 - CAPITAL IMPROVEMENTS

	2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
REVENUES					
MISCELLANEOUS REVENUE					
4911 INTEREST INCOME	51,988	6,000	180,000	180,000	
TOTAL MISCELLANEOUS REVENUE	51,988	6,000	180,000	180,000	
TOTAL OPERATING REVENUE	51,988	6,000	180,000	180,000	

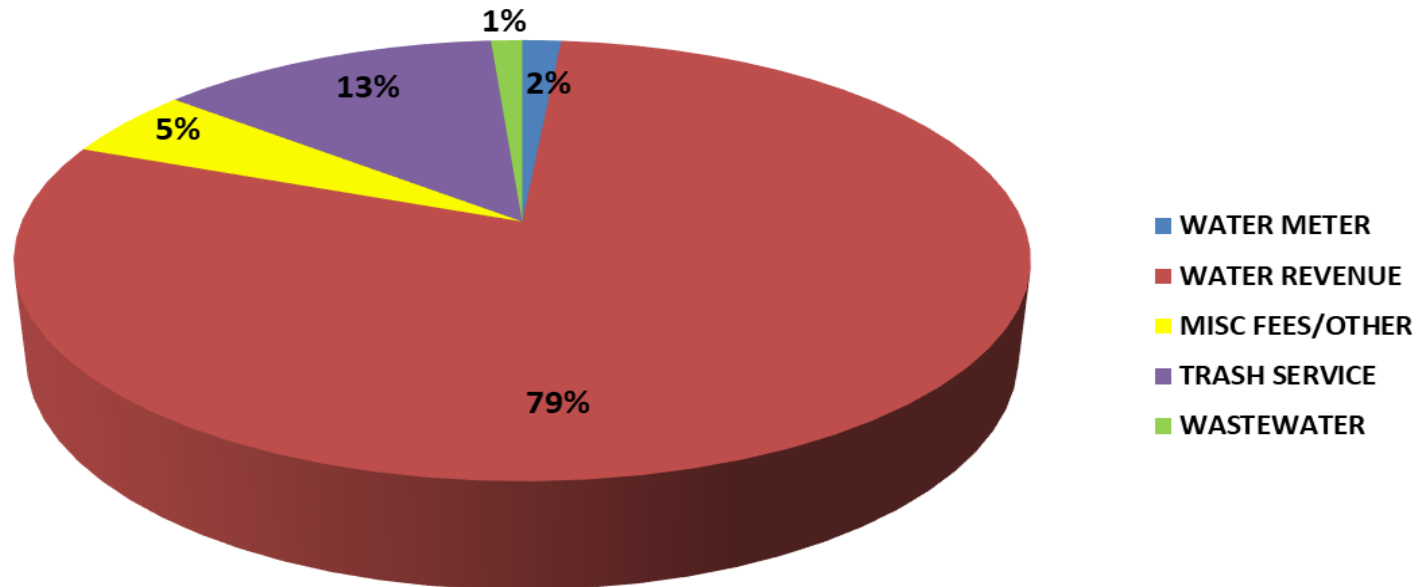
21 - CAPITAL IMPROVEMENTS		2021-2022	2022-2023	2022-2023	2023-2024	DESCRIPTION
PUBLIC WORKS		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	
CAPITAL OUTLAY						
7900-298	BOND ISSUE COSTS	-	-	-	-	
8210-490-125	ELEVATED WATER TOWER	1,750	-	1,114,711	-	
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.

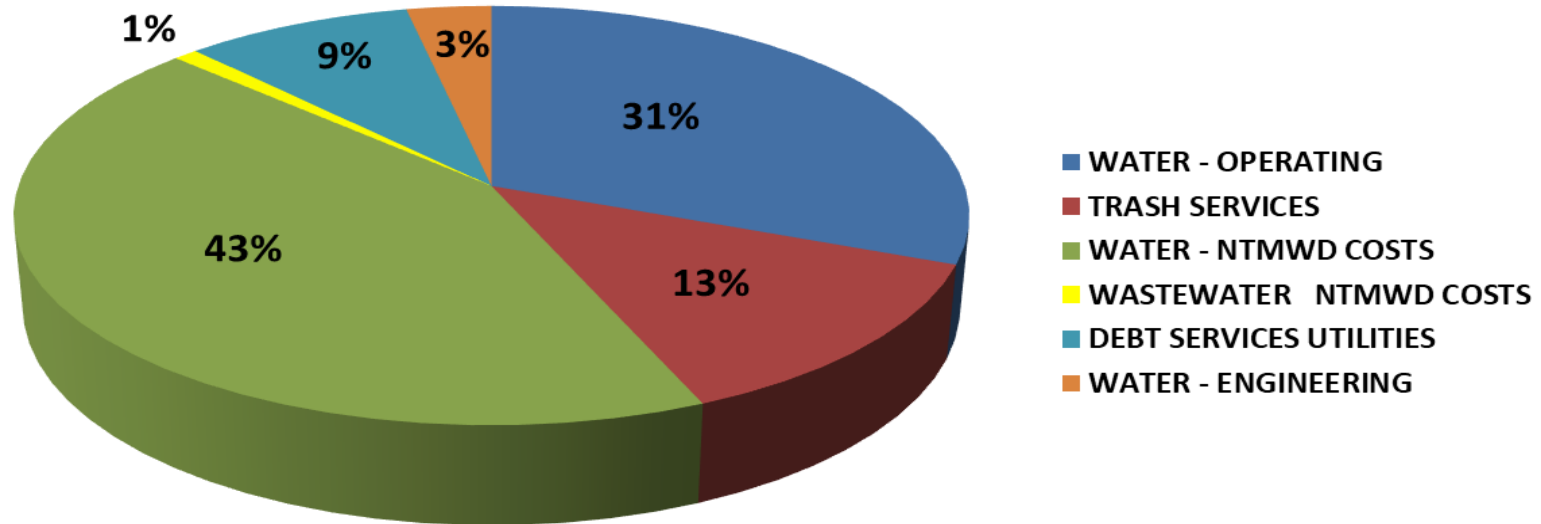
Water Fund Revenue FY 23/24

Total \$6,849,344



Water Fund Expenditures FY 23/24

Total \$6,346,064



51 - WATER UTILITIES FUND

REVENUES		2021-2022 FISCAL YEAR ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 AMENDED BUDGET	2023-2024 FISCAL YEAR BUDGET	DESCRIPTION
FEES & SERVICE CHARGES						
4461	WATER REVENUE	5,792,196	4,353,461	4,838,760	5,438,244	
4462	WATER TAPS & BORES	(500)	3,000	3,000	3,000	
4463	PENALTY & INTEREST	36,905	35,000	35,000	35,000	
4467	WATER METER	195,080	200,000	200,000	100,000	
4468	WATER METER REPAIRS	3,600	6,000	6,000	6,000	
4469	WASTEWATER FEES	92,972	66,000	80,500	80,500	
4470	REREAD/CHARTING	250	100	100	100	
4478	TRASH SERVICE	676,681	859,234	876,896	882,000	
4497	FH METER RENTAL INC	5,600	3,500	3,500	4,500	
TOTAL FEES & SERVICE CHARGES		6,802,785	5,526,295	6,043,756	6,549,344	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	62,517	7,200	230,000	300,000	
4912	RETURN CHECK CHARGE	250	400	400		
4913	NTMWD REFUND	-	10,000	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	299,266	300,000	
TOTAL OPERATING REVENUE		6,894,802	5,543,895	6,343,022	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	1,332,454	1,355,483
4012	PROPERTY TAXES-DELINQUENT	1,400	-	12,503	
4015	PROPERTY TAXES-P&I	6,699	-	-	
4911	INTEREST INCOME	8,253	-	30,000	
TOTAL PROPERTY TAXES		1,629,641	1,192,849	1,374,957	1,355,483

4996 RESERVE FUNDING (USE OF)

	-	167,759			
TOTAL REVENUES		1,629,641	1,360,608	1,374,957	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. A. Absolute exemptions. Use 2022 market value: \$ 93,614 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 9,172,402 C. Value loss. Add A and B. ⁶	\$ 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. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 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 A. Certified values: \$ 2,131,046,150 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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 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 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 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)



CITY OF LUCAS
NOTICE OF PUBLIC HEARING
PROPOSED OPERATING BUDGET
FISCAL YEAR 2023-2024

The City of Lucas will conduct a public hearing for the proposed operating budget for fiscal year 2023-2024 on Thursday, August 17, 2023, at 6:35 pm *(or immediately following the Lucas Fire Control, Prevention and EMS District meeting to be held at 6:30 pm)*. The adoption of the ordinance approving the budget is scheduled for Thursday, September 7, 2023, at 6:35 pm *(or immediately following the Lucas Fire Control, Prevention and EMS District meeting to be held at 6:30 pm)*. The meeting will take place at Lucas City Hall, located at 665 Country Club Road, Lucas, Texas 75002.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$448,223 OR 10.13%, AND OF THAT AMOUNT, \$241,223 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

You may attend this public hearing and make your views known. A copy of the proposed operating budget is on file with the City Secretary's office located at 665 Country Club Road, Lucas, Texas 75002. It is also available on the City's website at www.lucastexas.us.



City of Lucas

City Council Agenda Request

August 17, 2023

Item No. 07

Requester: Finance Director Liz Exum

Agenda Item Request

Consider the proposed Property Tax Rate for Fiscal Year 2023-2024:

- A. Discuss tax rate and take record vote for publication in the Allen American Newspaper.
- B. Schedule a Public Hearing for the tax rate if the proposed tax rate exceeds the lower of the “No-New-Revenue” or “Voter-Approval” rate on September 7, 2023.

Background Information

The City has received the No-New-Revenue, Voter-Approval, and De Minimis tax rate calculations for the 2023-2024 year from the Collin County Tax Assessor. The property tax options have been reviewed by staff and are being presented to the City Council for vote on a proposed tax rate for fiscal year 2023-2024 to be published in the Allen American Newspaper. The property tax rate options are:

1. **No-New-Revenue Tax Rate** – \$.243911 (\$.172555 M&O and \$.071356 Debt)

The No-New-Revenue tax rate is the total tax rate needed to raise the same amount of property tax revenue for the City of Lucas from the same properties in both the 2022 tax year and the 2023 tax year.

2. **Voter-Approval Tax Rate** – \$.256758 (\$.185402 M&O and \$.071356 Debt)

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

3. **De Minimis Tax Rate** – \$.276823 (\$.205467 M&O and \$.071356 Debt)

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

The three property tax rate options and the associated tax levy are calculated in the property tax option spreadsheet for City Council consideration.

The City Council will need to vote on a property tax rate option which will be published and advertised as the proposed tax rate following tax notice requirements in the Allen American Newspaper.



City of Lucas

City Council Agenda Request

August 17, 2023

Item No. 07

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

If the City Council votes on the “Voter-Approval” rate, a second motion to set the public hearing date on September 7, 2023, is required.

The scheduled date to adopt the tax rate is September 7, 2023. There must be a record vote accepting the proposed tax rate for fiscal year 2023-2024.

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

Fiscal Year	M&O	I&S	Total
FY 2022-2023	.195821	.072195	.268016
FY 2021-2022	.185743	.102654	.288397
FY 2020-2021	.190846	.108949	.299795
FY 2019-2020	.184515	.118701	.303216
FY 2018-2019	.202346	.100870	.303216
FY 2017-2018	.198695	.119253	.317948
FY 2016-2017	.230371	.087577	.317948
FY 2015-2016	.215514	.105147	.320661
FY 2014-2015	.233068	.087593	.320661
FY 2013-2014	.254005	.101611	.355616

Attachments/Supporting Documentation

1. Property Tax Options Worksheet for Fiscal Year 2023-2024
2. No-New-Revenue, Voter-Approval, and De Minimis Tax Rate Calculation from Collin County Tax Assessor-Collector

Budget/Financial Impact

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

Recommendation

Staff recommends the Voter-Approval tax rate of \$.256758 to allow funding for capital outlay and road improvement projects.



City of Lucas

City Council Agenda Request

August 17, 2023

Item No. 07

Motion

First Motion:

I make a motion to approve/deny the [Property Tax Rate Option] for the 2023 year to be published in the Allen American Newspaper.

Second Motion (if the proposed rate exceeds the lower of the “No-New-Revenue” or “Voter-Approval” rate):

I make a motion to schedule the public hearing date regarding the City of Lucas Fiscal Year 2023-2024 Tax Rate on September 7, 2023.

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. A. Absolute exemptions. Use 2022 market value: \$ 93,614 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 9,172,402 C. Value loss. Add A and B. ⁶	\$ 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. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 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 A. Certified values: \$ 2,131,046,150 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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 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 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 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)

City of Lucas
Property Tax Rate Options based on Certified Calculation
Fiscal Year 2023-2024

	<u>Adjusted Tax Value</u>	<u>Total Tax Rate</u>	<u>Tax Rate Operating</u>	<u>Tax Rate Debt Serv</u>	<u>Total Potential Tax Revenue</u>	<u>Tax Operating</u>	<u>Tax Debt Serv</u>	<u>Tax Levy Incl Freeze</u>	<u>Total Tax Levy</u>
2009 Adjusted Tax Value	\$ 494,414,564	0.374177	0.252040	0.122137	\$ 1,849,986	\$ 1,246,122	603,863	\$ 127,907	\$ 1,977,893
2010 Adjusted Tax Value	\$ 506,955,477	0.374177	0.247231	0.126946	\$ 1,896,911	\$ 1,253,347	643,564	\$ 66,500	\$ 1,963,411
2011 Adjusted Tax Value	\$ 517,875,574	0.374177	0.257723	0.116454	\$ 1,937,771	\$ 1,334,680	603,089	\$ 50,000	\$ 1,987,769
2012 Adjusted Tax Value	\$ 536,714,544	0.374177	0.261218	0.112959	\$ 2,008,262	\$ 1,401,995	606,272	\$ 86,000	\$ 2,094,268
2013 Adjusted Tax Value	\$ 602,991,584	0.355617	0.254006	0.101611	\$ 2,144,333	\$ 1,531,629	612,710	\$ 145,000	\$ 2,289,339
2014 Adjusted Tax Value	\$ 695,041,710	0.320661	0.233068	0.087593	\$ 2,228,730	\$ 1,619,920	608,811	\$ 154,000	\$ 2,382,730
2015 Adjusted Tax Value	\$ 786,263,436	0.320661	0.215514	0.105147	\$ 2,521,239	\$ 1,694,508	826,739	\$ 163,000	\$ 2,684,247
2016 Adjusted Tax Value	\$ 894,009,068	0.317948	0.230371	0.087577	\$ 2,842,486	\$ 2,059,538	782,948	\$ 180,000	\$ 3,022,486
2017 Adjusted Tax Value	\$ 1,003,893,835	0.317948	0.198695	0.119253	\$ 3,191,860	\$ 1,994,687	1,197,172	\$ 180,000	\$ 3,371,859
2018 Adjusted Tax Value	\$ 1,162,269,768	0.303216	0.202346	0.100870	\$ 3,524,188	\$ 2,351,806	1,172,382	\$ 180,000	\$ 3,704,188
2019 Adjusted Tax Value	\$ 1,262,918,750	0.303216	0.184515	0.118701	\$ 3,829,372	\$ 2,330,275	1,499,097	\$ 180,000	\$ 4,009,372
2020 Adjusted Tax Value (Voter-Approval)	\$ 1,291,231,066	0.299795	0.190846	0.108949	\$ 3,871,046	\$ 2,464,263	1,406,783	\$ 180,000	\$ 4,051,046
2021 Adjusted Tax Value (No-new-revenue)	\$ 1,402,492,888	0.288397	0.185743	0.102654	\$ 4,044,747	\$ 2,605,032	1,439,715	\$ 230,000	\$ 4,274,747
2022 Adjusted Tax Value (De-Minimis)	\$ 1,652,243,743	0.268016	0.195821	0.072195	\$ 4,428,278	\$ 3,235,440	1,192,849	\$ 276,000	\$ 4,704,290
2023 Adjusted Tax Value (Voter-Approval)	\$ 1,898,635,670	0.256758	0.185402	0.071356	\$ 4,874,899	\$ 3,520,109	1,354,787	\$ 325,000	\$ 5,199,896

Property Tax Revenue 2023-2024

1. No-new-revenue Rate (effective)	\$ 1,898,635,670	0.243911	0.172555	0.071356	\$ 4,630,981	\$ 3,276,191	1,354,787	\$ 325,000	\$ 4,955,978
2. Voter-approval Rate (rollback)	\$ 1,898,635,670	0.256758	0.185402	0.071356	\$ 4,874,899	\$ 3,520,109	1,354,787	\$ 325,000	\$ 5,199,896
3. De minimis rate	\$ 1,898,635,670	0.276823	0.205467	0.071356	\$ 5,255,860	\$ 3,901,070	1,354,787	\$ 325,000	\$ 5,580,857

Additional Dollars compared to prior year (2022 tax year) :

No-New-Revenue Rate (1)		Voter Approval Rate (2)		Using De minimis Rate (3)	
New Value	\$ 229,153	New Value	\$ 241,223	New Value	\$ 260,074
Existing Values	\$ 22,536	Existing Values	\$ 254,384	Existing Values	\$ 616,494
	<u>\$ 251,689</u>		<u>\$ 495,606</u>		<u>\$ 876,568</u>
Debt	\$ 161,938	Debt	\$ 161,938	Debt	\$ 161,938
M&O	\$ 89,751	M&O	\$ 333,668	M&O	\$ 714,630
Total	<u>\$ 251,689</u>	Total	<u>\$ 495,606</u>	Total	<u>\$ 876,568</u>



City of Lucas

City Council Agenda Request

August 17, 2023

Requester: Development Services Director Joe Hilbourn
Public Works Director Scott Holden

Agenda Item Request

Consider amending the Development Agreement between the City of Lucas and Goose Real Estate, Inc. regarding roadway improvements at Ford Lane and Welborn Lane.

Background Information

On November 19, 2015, the City of Lucas and Goose Real Estate, Inc. entered into a Development Agreement to construct the Logan Ford Ranch development located at Ford Lane and Welborn Lane. The overall development consists of six phases and was constructed along existing city roads.

The Developer agreed to construct the following three roadways in association with construction of the development:

1. Ford Lane from Welborn Lane to west side of 1540 Ford Lane
2. Welborn Lane from Ford Lane to East Winningkoff Road
3. East Winningkoff Road from Welborn Lane to the east end of the Development

In addition, the east end of Ford Lane at the west side of 1540 Ford Lane and the east end of East Winningkoff Road shall end in an approved turn-around.

The Developer is required to construct a proposed 26 feet wide stabilized subgrade and 24 feet wide Type D asphalt concrete pavement.

Currently, there are 17 homes that have access to Ford Lane with driveways, culverts, and mailboxes. To construct the roadway within the 24-foot width, the roadway would require the relocation of driveways, culverts, mailboxes, and parallel bar ditches. This construction would replace all existing driveways to accommodate the road widening and installation of 18-inch driveway culverts to accommodate drainage. In addition, existing bar ditches will need to be modified, moved, or potentially expanded deeper into the yard of existing properties. Though easements and right-of-way are in place, this may require a drainage redesign and may affect the size of ditches in the residential yards.

The existing configuration of Ford Lane and Welborn Lane is a 20 feet wide asphalt road with bar ditch drainage on the north and south. As an alternative, the City of Lucas may choose to move forward with construction within the current 20 feet wide roadway which would be the least impactful to residents. An amendment to the Development Agreement will need to be executed should the City Council choose to move forward with this option.



City of Lucas

City Council Agenda Request

August 17, 2023

Attachments/Supporting Documentation

1. First Amendment to Development Agreement between the City of Lucas and Goose Real Estates, Inc.
2. Development Agreement between the City of Lucas and Goose Real Estate, Inc. executed November 19, 2015
3. Overview of Cost Estimates
4. Cost Estimate of Ford Lane and Welborn Lane at 20-foot width
5. Cost Estimate of Ford Lane and Welborn Lane at 24-foot width

Budget/Financial Impact

The Development Agreement indicates that the City of Lucas' cost participation for roadway facilities shall not exceed \$110,000 or 30% of the actual costs of design, engineering, site preparation and construction of any improvements.

As of August 9, 2023, the City of Lucas has collected 75% (or \$74,800) of impact fees in connection with the issuance of building permits for improvements related to this development. There is 25% left in impact fees to be collected as the remaining lots are developed.

Below are the costs related to the roadway improvement options:

Roadway Improvement Option	Total Cost	City of Lucas Cost (30%)
20-foot width (Paving at existing width)	\$289,075	\$86,723
24-foot width (Paving at width per the Development Agreement)	\$536,495*	\$110,000*

Notes:

The total cost of \$536,495 for constructing within the 24 feet wide roadway includes paving (\$345,022) and additional costs (\$191,473) for replacing driveways, mailboxes, and culverts. The City of Lucas cost participation of 30% would exceed \$110,000; therefore, the maximum cost participation would be \$110,000.

Recommendation

Staff is seeking direction from City Council to move forward with construction within the existing 20 feet wide existing roadway or the 24 feet wide roadway.



City of Lucas

City Council Agenda Request

August 17, 2023

Item No. 08

Motion

I make a motion to approve/deny:

- A. Authorizing the City Manager to execute the First Amendment to the Development Agreement between the City of Lucas and Goose Real Estates, Inc. for roadway improvements within the existing 20-foot width at Ford Lane and Welborn Lane.

OR

- B. Roadway improvements within the 24-foot width at Ford Lane and Welborn Lane as specified in the Development Agreement between the City of Lucas and Goose Real Estates, Inc.

STATE OF TEXAS §
 § **FIRST AMENDMENT TO DEVELOPMENT**
COUNTY OF COLLIN § **AGREEMENT**

This **First Amendment to Development Agreement** is made and entered into by and between the City of Lucas, Texas (“City”) and Goose Real Estate, Inc. (“Owner”), (each a “Party” and collectively the “Parties”), acting by and through their authorized representatives.

WHEREAS, the Parties previously entered into that certain Development Agreement on November 19, 2015 (the “Agreement”); and

WHEREAS, under the terms of the Agreement, Owner agreed to improve the roadway at Ford Lane and Welborn Lane with the roadway improvements constructed at 24 feet wide as set forth in the Definition of Roadway Facilities; and

WHEREAS, the Parties have now agreed that the roadway improvements shall be constructed at 20 feet wide; and

NOW THEREFORE, in consideration of the mutual promises contained herein and other valuable consideration the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. That Article I, **Definitions**, is hereby amended to read as follows:

**“Article I
Definitions**

...

"Roadway Facilities" shall mean the design and construction of the road base and resurface (asphalt) of Ford Lane, Welborn Lane and East Winningkoff Road. The base shall be twenty two (22) feet wide and a sub-grade consisting of five percent (5%) cement stabilized base. The pavement shall be a minimum of three (3) inches thick and twenty feet (20') wide of Type D asphalt concrete pavement (ACP) in accordance with the current City of Lucas Standard Construction Details and as depicted in Exhibit "C" in accordance with the Construction Documents.

...”

2. The Agreement shall continue in full force and effect except as amended herein. If any terms or conditions contained in the First Amendment are inconsistent with the Agreement, the terms and conditions contained in the First Amendment will be controlling.

(signature page to follow)

EXECUTED this _____ day of _____, 2023.

City of Lucas, Texas

By: _____
Joni Clarke, City Manager

Approved as to form:

By: _____
Joseph J. Gorfida, Jr., City Attorney
(08-10-2023: 4881-2199-7942, v. 1)

EXECUTED this _____ day of _____, 2023.

Goose Real Estate, Inc.

By: _____
Name: _____
Title: _____

STATE OF TEXAS §
 § **DEVELOPMENT AGREEMENT**
COUNTY OF COLLIN §

This Development Agreement ("Agreement") is executed this 19 day of November 2015, by and between the City of Lucas, Texas, a municipal corporation existing under the laws of the State of Texas ("City"), and Goose Real Estate, Inc., an Ohio corporation, duly qualified to transact business in the State of Texas ("Owner") (each a "Party" and collectively the "Parties"), acting by and through their authorized representatives.

RECITALS:

WHEREAS, Goose Real Estate, Inc. is the owner of the Property, which is located in Lucas, Texas, and which Owner desires to develop the Property in accordance with the Development Regulations and other applicable City ordinances, including the construction of Public Improvement; and

WHEREAS, Owner intends to develop the Property and to design and construct certain Roadway Improvements, on and for the benefit of the Property; and

WHEREAS, in association with the construction of the Development, the Parties find it to be in their mutual benefit and interest that Owner construct or cause to be constructed Roadway Facilities that consist of following three areas: (1) Ford Lane from Welborn Lane to west side of 1540 Ford Lane (2200 feet); (2) Welborn Lane from Ford Lane to East Winningkoff Road (1300 feet); and (3) East Winningkoff Road from Welborn Lane to the east end of the Development (2700 feet). The east end of Ford Lane at the west side of 1540 Ford Lane and the east end of East Winningkoff shall end in an approved turn-around; and

WHEREAS, Texas Local Government Code §212.071, as amended, authorizes municipalities to participate in the Owner's costs of construction of public improvements related to the development of subdivisions within the municipality without compliance with Chapter 252 of the Texas Local Government Code, as amended;

NOW THEREFORE, in consideration of the premises and the mutual covenants contained herein and other valuable consideration the sufficiency and receipt of which are hereby acknowledged, the Parties agree as follows

Article I
Definitions

Wherever used in this Agreement, the following terms shall have the meanings ascribed to them in this Article I unless the context clearly indicates a different meaning:

"City" shall mean City of Lucas, Texas.

"City Engineer" shall mean City of Lucas City Engineer, or designee.

“Commencement of Construction” shall mean that: (i) the Construction Documents have been prepared and all approvals thereof required by applicable governmental authorities have been obtained for construction of Roadway Facilities; (ii) all necessary permits for the construction of the Roadway Facility pursuant to the Construction Documents therefore have been issued by all applicable governmental authorities; and (iii) grading of the Roadway Facilities has commenced.

“Completion of Construction” shall mean: (i) the Roadway Facilities have been substantially completed in accordance with the Construction Documents; and (ii) the respective Roadway Facilities have been accepted by City.

“Construction Documents” shall mean the plans and specifications submitted for the design, installation and construction of the Roadway Facilities, as approved by City Engineer.

“Owner” shall mean Goose Real Estate Inc. and any subsequent owner of any portion of the Property.

“Effective Date” shall mean the last date of execution of this Agreement.

“Force Majeure” shall mean any delays due to strikes, riots, acts of God, shortages of labor or materials, war, adverse market conditions, governmental approvals, laws, regulations, or restrictions, or other cause beyond the control of the Party.

“Property” shall mean the real property described and depicted in Exhibits “A-1” and “A-2” attached hereto.

“Roadway Facilities” shall mean the design and construction of the road base and resurface (asphalt) of Ford Lane, Welborn Lane and East Winningkoff Road. The base shall be twenty six (26) feet wide and a sub-grade consisting of five percent (5%) cement stabilized base. The pavement shall be a minimum of three (3) inches thick and twenty four (24) feet wide of Type D asphalt concrete pavement (ACP) in accordance with the current City of Lucas Standard Construction Details and as depicted in Exhibit “C” in accordance with the Construction Documents.

Article II

Term; Termination

The term of this Agreement shall commence on the Effective Date and shall continue until the Parties have fully satisfied all terms and conditions of this Agreement unless sooner terminated as provided herein.

Article III

Roadway Facilities

3.1 Roadway Facilities. At the time building permits have been issued for the construction of residential homes on 75% of the lots shown on the conceptual plan attached

hereto as Exhibit "B", the Owner/Developer shall cause the Commencement of Construction of the Roadway Facilities. Owner shall cause the Completion of Construction to occur with 180 days after the Commencement of Construction. Subject to events of Force Majeure, Owner agrees to design and construct the Roadway Facilities in accordance with the applicable standards, ordinances, and regulations adopted by the City ("City of Lucas Standard Construction Details"). Owner shall submit plans for the design and construction of the Roadway Facilities ("Construction Plans") to the City Engineer for review and approval. Subject to extensions for delay or caused by events of Force Majeure and to the City's approval of the Approved Plans, Owner agrees, at Owner's sole cost, to construct or cause the construction of the Roadway Facility. Upon Completion of Construction Owner shall provide City with construction pay applications and maintenance bonds and such other records as City may reasonably request to document the actual costs of the design and construction of the Roadway Facilities.

3.2 City's Participation. The City will collect impact fees in connection with the issuance of building permits for improvements on the lots shown on the conceptual plan attached hereto as Exhibit "B" and reimburse the Owner/Owner for the construction costs of Roadway Facility after the Completion of Construction and the City verification of such costs. City agrees to pay Owner in an amount not to exceed \$110,000 (the "City's Cost Participation"). Owner shall be responsible for any costs that exceed the City's Participation Amount.

3.3 Maximum Participation. In no case shall the City Cost Participation to the Roadway Facility exceed thirty percent (30%) of the actual costs of design, engineering, site preparation and construction of any improvements, including buildings or the Roadway Facility itself, on the Property as required by the development regulations, whether constructed by Owner or another party ("the Development Infrastructure"), unless the contracts for construction of the Development Infrastructure have been procured and entered into in compliance with the applicable competitive sealed bid procedures set forth in Chapter 252 of the Texas Local Government Code, as amended.

3.4 Development Requirements. Lots shall be developed in accordance with the Conceptual Site Plan attached hereto as Exhibit B" and in accordance with the City of Lucas Development Regulations and other applicable City Ordinances in effect at the time the preliminary plat is filed and approved by the City Council. Lots 21, 22, 23 and 24 shall not be subdivided.

Article IV General

4.1 Early Plat Recording. Owner may record a final plat before the final public improvements are completed and accepted.

Article V Termination

This Agreement may be terminated by the mutual written agreement of the Parties. Either Party may terminate this Agreement if the other Party breaches any of the terms and conditions of this Agreement, and such breach is not cured by such Party within sixty (60) days after receipt of notice thereof.

Article VI Miscellaneous

6.1 Release. Upon the full and final satisfaction by City and Owner of their respective obligations contained herein, City and Owner shall execute and record, in the Deed Records of Collin County, a release of City and Owner from their obligations set forth herein.

6.2 Books and Records. Owner and City agree to make their respective books and records relating to the construction of the Project available for inspection by the other Party, until acceptance of the Project by City.

6.3 Indemnification/Hold Harmless. **OWNER DOES HEREBY RELEASE, INDEMNIFY AND HOLD HARMLESS CITY, ITS OFFICERS, AGENTS, EMPLOYEES, AND THIRD PARTY REPRESENTATIVES (COLLECTIVELY REFERRED TO AS "CITY") FROM ANY AND ALL CLAIMS, DAMAGES, CAUSES OF ACTION OF ANY KIND WHATSOEVER, STATUTORY OR OTHERWISE, PERSONAL INJURY (INCLUDING DEATH), PROPERTY DAMAGE AND LAWSUITS AND JUDGMENTS, INCLUDING COURT COST, EXPENSES AND ATTORNEY'S FEES, AND ALL OTHER EXPENSES ARISING DIRECTLY OR INDIRECTLY FROM OWNER'S PERFORMANCE OF THIS AGREEMENT. THE FOREGOING RELEASE AND INDEMNITY SHALL SURVIVE TERMINATION OF THIS AGREEMENT.**

6.4 Project Plans. Except as otherwise provided herein, prior to Commencement of Construction, Owner shall submit all Construction Documents for all Roadway Facilities to City Engineer for review and approval.

6.5 Compliance with Laws. Except as otherwise provided herein, Owner shall fully comply with all local, state and federal laws, including all codes, ordinances and regulations applicable to this Agreement and the work to be done hereunder, which exist or which may be enacted later by governmental bodies having jurisdiction or authority for such enactment.

6.6 Successors and Assigns. All obligations and covenants of Owner under this Agreement shall be binding on Owner, its successors and permitted assigns. Owner may not assign this Agreement without the prior written consent of City, which shall not be unreasonably withheld.

6.7 Binding Agreement. The terms and conditions of this Agreement are binding upon the successors and assigns of all Parties hereto.

6.8 Limitation on Liability. It is acknowledged and agreed by the Parties that the terms hereof are not intended to and shall not be deemed to create a partnership or joint venture

among the Parties. It is understood and agreed between the Parties that Owner, in satisfying the conditions of this Agreement, has acted independently, and City assumes no responsibilities or liabilities to third parties in connection with these actions.

6.9 Authorization. Each Party represents that it has full capacity and authority to grant all rights and assume all obligations that are granted and assumed under this Agreement.

6.10 Notice. Any notice required or permitted to be delivered hereunder shall be deemed received three (3) days after it is sent by United States Mail, postage prepaid, certified mail, return receipt requested, addressed to the Party at the address set forth below or on the day actually received when sent by courier or otherwise hand delivered.

If intended for Owner, to:

Goose Real Estate, Inc.
Attn: James Roberts
1200 Kempton Park
Fairview, Texas 75069

If intended for City, to:

City of Lucas
Attn: Joni Clarke, City Manager
665 Country Club Road
Lucas, Texas 75002

With a copy to:

Joseph J. Gorfida, Jr.
Nichols, Jackson, Dillard, Hager & Smith, L.L.P.
1800 Ross Tower
500 N. Akard
Dallas, Texas 75201

6.11 Entire Agreement. This Agreement embodies the complete agreement of the Parties hereto, superseding all oral or written, previous and contemporary, agreements between the Parties and relating to the matters in this Agreement.

6.12 Governing Law. The validity of this Agreement and any of its terms and provisions, as well as the rights and duties of the Parties, shall be governed by the laws of the State of Texas; and venue for any action concerning this Agreement shall be in State District Court of Dallas County, Texas. The Parties agree to submit to the personal and subject matter jurisdiction of said court.

6.13 Amendment. This Agreement may be amended by the mutual written agreement of the Parties.

6.14 Legal Construction. In the event any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect other provisions, and it is the intention of the Parties to this Agreement that in lieu of each provision that is found to be illegal, invalid, or unenforceable, a provision be added to this Agreement which is legal, valid and enforceable and is as similar in terms as possible to the provision found to be illegal, invalid or unenforceable.

6.15 Recitals. The recitals to this Agreement are incorporated herein and are found to be true and correct.

6.16 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and constitute one and the same instrument.

6.17 Exhibits. Any exhibits to this Agreement are incorporated herein by reference for all purposes wherever reference is made to the same.

6.18 Survival of Covenants. The representations, warranties, covenants, and obligations of Owner set forth in this Agreement shall survive termination.

6.19 Recordation of Agreement. An original of this Agreement shall be recorded in the Deed Records of Dallas County, Texas.

6.20 Covenants Run With Property. The provisions of this Agreement are hereby declared covenants running with the Property and are fully binding on Owner and each and every subsequent owner of all or any portion of the Property but only during the term of such Party's ownership thereof (except with respect to defaults that occur during the term of such person's ownership) and shall be binding on all successors, heirs, and assigns of Owner which acquire any right, title, or interest in or to the Property, or any part thereof. Any person who acquires any right, title, or interest in or to the Property, or any part hereof, thereby agrees and covenants to abide by and fully perform the provisions of this Agreement with respect to the right, title or interest in such Property.

6.21 Effective Date. The effective date of this Development Agreement shall be the date on which this Development Agreement is approved by the City Council of the City.

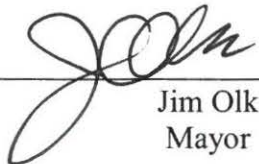
(signature page to follow)

EXECUTED as of the date first above written.

CITY:

CITY OF LUCAS, TEXAS

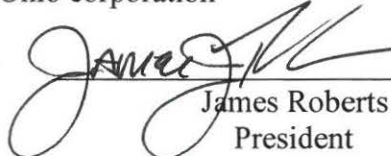
By


Jim Olk
Mayor

OWNER:

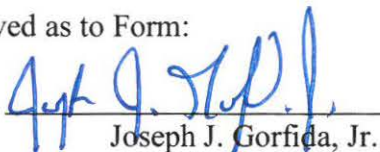
GOOSE REAL ESTATE, INC.,
an Ohio corporation

By


James Roberts
President

Approved as to Form:

By


Joseph J. Gorfida, Jr.
City Attorney
(10-27-15/73930)

THE STATE OF TEXAS

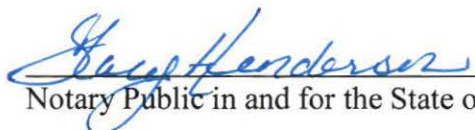
§

COUNTY OF COLLIN

§

This instrument was acknowledged before me on the 19 day of ^{November}~~October~~, 2015, by Jim Olk, Mayor of City of Lucas, Texas, a municipal corporation on behalf of such municipal corporation.




Notary Public in and for the State of Texas

THE STATE OF TEXAS

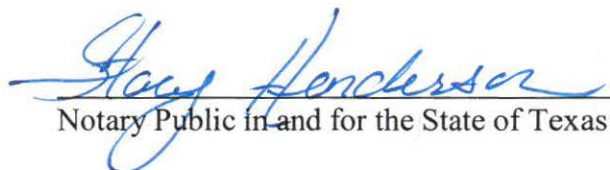
§

COUNTY OF COLLIN

§

This instrument was acknowledged before me on the ___ day of October, 2015, by James Roberts, President of Goose Real Estate, Inc., an Ohio corporation, on behalf of such corporation.




Notary Public in and for the State of Texas

roberts,james'ford's ranch/developmentag-v3.doc

EXHIBIT A-1
CITY OF LUCAS/GOOSE REAL ESTATE, INC.
DEVELOPMENT AGREEMENT

[illegible]

EXHIBIT "A-2"
Legal Description

STATE OF TEXAS §
COUNTY OF COLLIN §

WHEREAS L. LOGAN FORD, as the OWNER of a tract of land situated in the City of Lucas, Collin County, Texas and being more fully described as follows:

Situated in Collin County, Texas east of the Calvin Dales Survey, Abet. #28 and being a re-survey of a called 77.97 acre tract described in a Deed from Earnest Schmid, et ux, to Logan Ford recorded in Volume 722 Pg. 237 of the Collin County Deed Records and being more particularly described by metes and bounds as follows:

BEGINNING at an iron pin the Northeast corner of said 77.97 acre tract and in the center of Ford Lane (county road #322);

THENCE South 00 deg. 05 min. 32 sec. East with the East line of called 77.97 acre tract a distance of 795.88 feet to a Corp. of Engineer brass cap monument;

THENCE South 00 deg. 37 min. 01 sec. West a distance of 321.74 feet to an iron pin in the centerline of Winningshoff Road East (county road #313) and being the Southeast corner of this tract;

THENCE North 88 deg. 00 min. West with the centerline of Winningshoff Road East a distance of 337.20 feet to an iron pin;

THENCE North 88 deg. 42 min. West with the centerline of Winningshoff Road East a distance of 2100 feet to an iron pin set in the centerline of Welborn Lane (county road #318) and the Southwest corner of this tract;

THENCE North 00 deg. 24 min. 37 sec. East with the centerline of Welborn Lane a distance of 1067.80 feet to an iron pin, the Southwest corner of the Welborn tract;

THENCE South 89 deg. 10 min. 47 sec. East with the South line of Welborn tract a distance of 233.93 feet to an iron pin;

THENCE North 00 deg. 24 min. 37 sec. East with the East line of the Welborn tract a distance of 234.38 feet to an iron pin in the center of Ford Lane (county road #322);

THENCE South 89 deg. 10 min. 47 sec. East with the centerline of Ford Lane a distance of 1922.33 feet to an iron pin;

THENCE South 88 deg. 36 min. 22 sec. East with the centerline of Ford Lane a distance of 423.69 feet to an iron pin for the Northwest corner of the one acre Weaver tract of land;

THENCE South 1 deg. 58 min. West with the West line of the Weaver tract a distance of 230.35 feet to an iron pin;

THENCE South 88 deg. 02 min. 07 sec. East with the South line of the Weaver tract a distance of 189.10 feet to an iron pin the Southeast corner of the Weaver tract;

THENCE North 1 deg. 58 min. East with the East line of the Weaver tract a distance of 230.35 feet to an iron pin set in the centerline of Ford Lane;

THENCE South 88 deg. 02 min. 07 sec. East with the centerline of Ford Lane a distance of 762.87 feet to the PLACE OF BEGINNING and containing 79.1416 acres of land.

EXHIBIT "B" **Conceptual Plan**



EXHIBIT B
CITY OF LUCAS/GOOSE REAL ESTATE, INC.
DEVELOPMENT AGREEMENT

EXHIBIT "C"
Special Regulations

Residential Property

Uses: Single Family Residential and accessory uses

Building Regulations:

Lot Sizes:

Minimum lot size - two acres;

Minimum average width - 200 ft.

Setbacks:

Front Setbacks – 50’;

Side Setbacks – 20’;

Rear Setbacks – 30’;

Corner Setbacks – none

General:

Unless otherwise specified in this Development Agreement, the Development must comply with the City’s R-2 single family zoning district requirements in effect on the Effective Date.

Overview of Cost Estimates

Roadway Improvement Options for Ford Lane and Welborn Lane

Paving at Existing 20-foot Roadway Width	Quantity	Unit	Unit Price	Cost
Welborn Lane (Hot Mix Asphalt Paving)	506	TN	\$146	\$73,790
Welborn Lane (Cement Stabilization)	3,222	SY	\$8	\$26,517
Ford Lane (Hot Mix Asphalt Paving)	942	TN	\$146	\$137,372
Ford Lane (Cement Stabilization)	6,002	SY	\$8	\$49,396
Mobilization				\$2,000
Total Cost				\$289,075
City Cost Participation (30% of Total Cost)				\$86,723

Paving at 24-foot Roadway Width	Quantity	Unit	Unit Cost	Cost
Welborn Lane (Hot Mix Asphalt Paving)	607	TN	\$146	\$88,519
Welborn Lane (Cement Stabilization)	3,808	SY	\$8	\$31,340
Ford Lane (Hot Mix Asphalt Paving)	1,130	TN	\$146	\$164,788
Ford Lane (Cement Stabilization)	7,093	SY	\$8	\$58,375
Mobilization				\$2,000
Additional Costs:				
18-inch Driveway Culvert	440	LF	\$96	\$42,240
18-in Safety End Treatment	44	EA	\$1,702	\$74,888
Concrete Driveway	489	SY	\$80	\$39,111
Concrete Removal	489	SY	\$26	\$12,714
Excavation	410	CY	\$32	\$13,120
Relocation of Mailbox	22	EA	\$200	\$4,400
Mobilization	1	LS	\$5,000	\$5,000
Total Cost				\$536,495
*City Cost Participation (30% of Total Cost)				\$160,949

Note:

Per the Development Agreement between the City of Lucas and Goose Real Estate, Inc. executed on November 19, 2015, City Cost Participation of 30% cannot exceed \$110,000; therefore, the maximum cost participation would be \$110,000.



A CRH COMPANY

Texas Materials Group, Inc.
420 Decker Drive, Suite 200
Irving, TX 75062
Phone: (214) 741-3531

PROPOSAL AND CONTRACT
(Dallas County Interlocal Agreement)

To: City of Lucas

Effective Date: August 8, 2023

Texas Materials Group, Inc., TexasBit, offers to furnish all material, labor and equipment required for the performance of the following described work subject to the terms and conditions of the Dallas County Interlocal Agreement.

Description of Work and Price: Place hot mix asphalt paving @ approximately 345 lbs/sy

<u>Location</u>	<u>Limits</u>	<u>Mob</u>	<u>Tons</u>	<u>Unit Price (per ton)</u>	<u>Approx. Total</u>
Wellborn Ln	1318 LF	\$2,000.00	506	\$145.83	\$75,789.98
Ford St	2455 LF	\$0.00	942	\$145.83	\$137,371.86
					<hr/> \$213,161.84

*"See Attached Sheet"

Unless the words "Lump Sum" appear next to an item of work, it is understood and agreed that the quantities referred to above are estimates only and that payment shall be made at the state unit prices for actual quantities of work performed by TexasBit.

This estimate expires thirty (30) days from the above date.

TEXASBIT, INC.

ACCEPTED: City of Lucas

W. L. Warner
Account Manager
214-926-9072
William.Warner@Texasbit.com

Date



A CRH COMPANY

Texas Materials Group, Inc.
420 Decker Drive, Suite 200
Irving, TX 75062
Phone: (214) 741-3531

PROPOSAL AND CONTRACT
(Ellis County Interlocal Agreement)

To: City of Lucas

Effective Date: August 8, 2023

TexasBit, Inc. TexasBit offers to furnish all material, labor and equipment required for the performance of the following described work subject to the terms and conditions of the Ellis County Interlocal Agreement.

Description of Work and Price: Cement Stabilization - 24lbs. Per square yard - Only; Minimum of 500 tons per move in.

<u>Location</u>	<u>Limits</u>	<u>SY</u>	<u>Unit Price</u>	<u>Approx Total</u>
Wellborn Ln	1318 LF	3,222	\$8.23	\$26,517.06
Ford St	2455 LF	6,002	\$8.23	\$49,396.46

\$75,913.52

*"See Attached Sheet"

Unless the words "Lump Sum" appear next to an item of work, it is understood and agreed that the quantities referred to above are estimates only and that payment shall be made at the state unit prices for actual quantities of work performed by TexasBit.

This estimate expires thirty (30) days from the above date.

TEXASBIT, INC.

ACCEPTED: City of Lucas

W. L. Warner
Account Manager

Date _____

8/8/2023

City of Lucas

varies
\$ 1.00
32
Leston

Estimated Total Cost:

August 8, 2023

\$ 211,161.84	\$ 75,913.52	\$ 2,000.00
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[illegible]



A CRH COMPANY

Texas Materials Group, Inc.
420 Decker Drive, Suite 200
Irving, TX 75062
Phone: (214) 741-3531

PROPOSAL AND CONTRACT
(Dallas County Interlocal Agreement)

To: City of Lucas

Effective Date: August 8, 2023

Texas Materials Group, Inc., TexasBit, offers to furnish all material, labor and equipment required for the performance of the following described work subject to the terms and conditions of the Dallas County Interlocal Agreement.

Description of Work and Price: Place hot mix asphalt paving @ approximately 345 lbs/sy

<u>Location</u>	<u>Limits</u>	<u>Mob</u>	<u>Tons</u>	<u>Unit Price (per ton)</u>	<u>Approx. Total</u>
Wellborn Ln	1318 LF	\$2,000.00	607	\$145.83	\$90,518.81
Ford St	2455 LF	\$0.00	1,130	\$145.83	\$164,787.90
					<hr/> \$255,306.71

*"See Attached Sheet"

Unless the words "Lump Sum" appear next to an item of work, it is understood and agreed that the quantities referred to above are estimates only and that payment shall be made at the state unit prices for actual quantities of work performed by TexasBit.

This estimate expires thirty (30) days from the above date.

TEXASBIT, INC.

ACCEPTED: City of Lucas

W. L. Warner
Account Manager
214-926-9072
William.Warner@Texasbit.com

Date _____



A CRH COMPANY

Texas Materials Group, Inc.
420 Decker Drive, Suite 200
Irving, TX 75062
Phone: (214) 741-3531

PROPOSAL AND CONTRACT
(Ellis County Interlocal Agreement)

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TexasBit, Inc. TexasBit offers to furnish all material, labor and equipment required for the performance of the following described work subject to the terms and conditions of the Ellis County Interlocal Agreement.

Description of Work and Price: Cement Stabilization - 24lbs. Per square yard - Only; Minimum of 500 tons per move in.

<u>Location</u>	<u>Limits</u>	<u>SY</u>	<u>Unit Price</u>	<u>Approx Total</u>
Wellborn Ln	1318 LF	3,808	\$8.23	\$31,339.84
Ford St	2455 LF	7,093	\$8.23	\$58,375.39

\$89,715.23

*"See Attached Sheet"

Unless the words "Lump Sum" appear next to an item of work, it is understood and agreed that the quantities referred to above are estimates only and that payment shall be made at the state unit prices for actual quantities of work performed by TexasBit.

This estimate expires thirty (30) days from the above date.

TEXASBIT, INC.

ACCEPTED: City of Lucas

W. L. Warner
Account Manager

Date _____

8/8/2023

City of Lucas

varies
\$ 1.00
32
Leston

\$ 345,021.94

August 8, 2023

[illegible]



City of Lucas

City Council Agenda Request

August 17, 2023

Item No. 09

Requester: Fire Chief Ted Stephens

Agenda Item Request

Discuss billing options for services and responses rendered by the Lucas Fire-Rescue Department and provide direction to the City Manager.

Background Information

With the passage of Senate Bill 1413, fire departments are now allowed to bill for certain services rendered listed below:

1. Motor Vehicle Accidents
2. HazMat
3. Fire Investigation
4. Fires
5. Illegal Fires
6. Water Incidents
7. Back Country or Special Rescue
8. Chief Response
9. Gas Leaks
10. Fire Marshal Inspections and Permitting

Staff has contacted Emergicon, our EMS third party billing agent, and requested information on billing for fire department services. Emergicon has a section dedicated to fire department response billing called EmergiFire. In conversations with EmergiFire, individuals are not billed, only insurance companies and commercial businesses.

Detailed billing information is provided in Exhibit A – EmergiFire Mitigation Rates. While EmergiFire does not make a billing distinction between a resident and non-resident, staff would recommend that we do NOT collect from Lucas residents but only submit claims for non-residents. The only exception would be illegal fires within the City of Lucas. Staff believes that by billing for the response to this illegal activity, it would deter citizens from engaging in illegal outdoor burning.

For EmergiFire to submit the claim to an insurance company, fire personnel will be required to obtain different types of personal information based on the type of services rendered. For example, for a motor vehicle accident, pictures of the driver's license, insurance card, and vehicle identification number of each vehicle involved would need to be obtained. If pictures are not obtained, EmergiFire will contact Collin County Sheriff's Department and request the accident report and charge \$10 per request to the City. EmergiFire charges 15% of the amount collected, with no upfront cost to the City. An addendum is required to be added to our Emergicon Contract.



City of Lucas

City Council Agenda Request

August 17, 2023

Item No. 09

Attachments/Supporting Documentation

1. Exhibit A – EmergiFire Mitigation Rates
2. Emergicon Service Agreement
3. 2023 EmergiFire Addendum C – Fire/Emergency Response Billing
4. EmergiFire - Guide of Required Information
5. Senate Bill 1413

Budget/Financial Impact

The financial impact is currently unknown and will depend on what billing options (if any) that the City Council authorizes.

Recommendation

Staff recommends the implementation of fees to be collected in accordance with Exhibit A – EmergiFire Mitigation Rates for the following services/responses:

1. Motor Vehicle Incidents
 - a. Level 1
 - b. Level 2
 - c. Level 3
 - d. Add-on Services
 - i. Extrication
2. HAZMAT
 - a. Level 1
3. Illegal Fires
4. Water Incidents
 - a. Level 1
 - b. Level 2
5. Back Country or Special Rescue
6. Chief Response
7. Miscellaneous / Additional Time On-Scene
8. Gas Leaks
 - a. Level 1
 - b. Level 2

Staff recommends that we do NOT collect from Lucas residents but only submit claims for non-residents. The only exception would be illegal fires within the City of Lucas.

Motion

There is no motion required.

EXHIBIT A

MITIGATION RATES

The mitigation rates below are average "billing levels", and are typical for the incident responses listed, however, when a claim is submitted, it will be itemized and based on the actual services provided.

MOTOR VEHICLE INCIDENTS

Level 1 - \$506.00

Provide hazardous materials assessment and scene stabilization. This will be the most common "billing level". This occurs almost every time the fire department responds to an accident/incident.

Level 2 - \$576.00

Includes Level 1 services as well as clean up and material used (sorbents) for hazardous fluid clean up and disposal. We will bill at this level if the fire department has to clean up any gasoline or other automotive fluids that are spilled as a result of the accident/incident.

Level 3 - CAR FIRE - \$704.00

Provide scene safety, fire suppression, breathing air, rescue tools, hand tools, hose, TIC use, foam, structure protection, and clean up gasoline or other automotive fluids that are spilled as a result of the accident/incident.

ADD-ON SERVICES:

Extrication - \$1,520.00

Includes heavy rescue tools, ropes, airbags, cribbing etc. This charge will be added if the fire department has to free/remove anyone from the vehicle(s) using any equipment. We will not bill at this level if the patient is simply unconscious and fire department is able to open the door to access the patient. This level is to be billed only if equipment is deployed.

Creating a Landing Zone - \$465.00

Includes Air Care (multi-engine company response, mutual aid, helicopter). We will bill at this level any time a helicopter landing zone is created and/or is utilized to transport the patient(s).

Itemized Response: You have the option to bill each incident as an independent event with custom mitigation rates, for each incident using, itemized rates deemed usual, customary and reasonable (UCR). These incidents will be billed, itemized per apparatus, per personnel, plus products and equipment used.

ADDITIONAL TIME ON-SCENE

Engine billed at \$466 per hour.

Truck billed at \$582 per hour.

Miscellaneous equipment billed at \$341.

HAZMAT

Level 1 - \$816.00

Basic Response: Claim will include engine response, first responder assignment, perimeter establishment, evacuations, set-up and command.

Level 2 - \$2,913.00

Intermediate Response: Claim will include engine response, first responder assignment, hazmat certified team and appropriate equipment, perimeter establishment, evacuations, set-up and command, Level A or B suit donning, breathing air and detection equipment. Set-up and removal of decon center.

Level 3 - \$6,875.00

Advanced Response: Claim will include engine response, first responder assignment, hazmat certified team and appropriate equipment, perimeter establishment, evacuations, first responder set-up and command, Level A or B suit donning, breathing air and detection equipment and robot deployment. Set-up and removal of decon center, detection equipment, recovery and identification of material. Disposal and environment clean up. Includes above in addition to any disposal rates of material and contaminated equipment and material used at scene. Includes 3 hours of on scene time - **each additional hour@ \$336.00 per HAZMAT team.**

ADDITIONAL TIME ON-SCENE (for all levels of service) Engine billed at \$466 per hour.

Truck billed at \$582 per hour.

Miscellaneous equipment billed at \$341.

FIRE INVESTIGATION

Fire Investigation Team - \$321.00 per hour. Includes:

- Scene Safety
- Investigation
- Source Identification
- K-9/Arson Dog Unit
- Identification Equipment
- Mobile Detection Unit
- Fire Report

The claim begins when the Fire Investigator responds to the incident and is billed for logged time only.

FIRES

Assignment - \$466.00 per hour, per engine / \$582.00 per hour, per truck Includes:

- Scene Safety
- Investigation
- Fire/Hazard Control

This will be the most common "billing level". This occurs almost every time the fire department responds to an incident.

OPTIONAL: A fire department has the option to bill each fire as an independent event with custom mitigation rates.

Itemized, per person, at various pay levels and for itemized products use. ILLEGAL

FIRES

Assignment - \$466.00 per hour, per engine/ \$582.00 per hour, per truck

When a fire is started by any person or persons that requires a fire department response during a time or season when fires are regulated or controlled by local or state rules, provisions or ordinances because of pollution or fire danger concerns, such person or persons will be liable for the fire department response at a cost not to exceed the actual expenses incurred by the fire department to respond and contain the fire. Similarly, if a fire is started where permits are required for such a fire and the permit was not obtained and the fire department is required to respond to contain the fire the responsible party will be liable for the response at a cost not to exceed the actual expenses incurred by the fire department. The actual expenses will include direct labor, equipment costs and any other costs that can be reasonably allocated to the cost of the response.

WATER INCIDENTS

Level 1

Basic Response: Claim will include engine response, first responder assignment, perimeter establishment, evacuations, first responder set-up and command, scene safety and investigation (including possible patient contact, hazard control). This will be the most common "billing level". This occurs almost every time the fire department responds to a water incident.

Billed at \$466 plus \$58 per hour, per rescue person.

Level 2

Intermediate Response: Includes Level 1 services as well as clean up and material used (sorbents), minor hazardous clean up and disposal. We will bill at this level if the fire department has to clean up small amounts of gasoline or other fluids that are spilled as a result of the incident.

Billed at \$932 plus \$58 per hour, per rescue person.

Level 3

Advanced Response: Includes Level 1 and Level 2 services as well as D.A.R.T. activation, donning breathing apparatus and detection equipment. Set up and removal of decon center, detection equipment, recovery and identification of material. Disposal and environment clean up. Includes above in addition to any disposal rates of material and contaminated equipment and material used at scene.

Billed at \$2,334 plus \$58 per hour per rescue person, plus \$117 per hour per HAZMAT team member.

Level 4

Itemized Response: You have the option to bill each incident as an independent event with custom mitigation rates for each incident using itemized rates deemed usual, customary and reasonable (UCR). These incidents will be billed, itemized, per trained rescue person, plus rescue products used.

BACK COUNTRY OR SPECIAL RESCUE

Itemized Response: Each incident will be billed with custom mitigation rates deemed usual, customary and reasonable (UCR). These incidents will be billed, itemized per apparatus per hour, per trained rescue person per hour, plus rescue products used.

Minimum billed \$466 for the first response vehicle plus \$58 per rescue person.

Additional rates of \$466 per hour per response vehicle and \$58 per hour per rescue person.

CHIEF RESPONSE

This includes the set-up of Command and providing direction of the incident. This could include operations, safety, and administration of the incident.

Billed at \$290 per hour.

MISCELLANEOUS / ADDITIONAL TIME ON-SCENE

Engine billed at \$466 per hour. Truck billed at \$582 per hour.

Miscellaneous equipment billed at \$341.

GAS LEAKS (Natural)

LEVEL 1

(Natural Gas Leak Outside Without Fire)

Description: Minimal danger to life, property, and the environment, leak typically for mechanical damage to a meter or pipe.

Actions: Evacuate immediate area, notify gas company, evaluate hazards including exposures, environment, vehicular traffic etc. Conduct fence line monitoring to determine control zones. Remove ignition sources from the area, consider non- intervention strategy, if offensive tactics selected, ensure proper PPE, respiratory protection, thermal protection, and tactics are utilized.

Assignment - \$466.00 per hour, per engine / \$582.00 per hour, per truck

LEVEL 2

(Natural Gas Leak Outside with Fire)

Description: Moderate danger to life, property, and the environment, leak typically caused from mechanical damage with nearby operating equipment (car, backhoe, etc) causing a fire.

Actions: Evacuate immediate area, notify gas company, protect hazards from fire damage, do not extinguish the fire unless directed to do so by the gas company, consider water supply options.

Assignment- \$748 per hour, per engine / \$58 per hour, per rescue person.

LEVEL 3

(Natural Gas Leak inside Structure)

Description: Significant danger to life, property, and the environment, leak is typically difficult to identify and locate.

Actions: Evacuate building and nearby structures, notify gas company, position apparatus away from the structure, attempt to control gas where it enters the building, ventilate the building (using intrinsically safe methods), remove ignition sources from inside but shutting off power on the outside of the structure.

Assignment- \$932 per hour, per engine/ \$58 per hour, per rescue person.

FIRE MARSHAL INSPECTION AND PERMITTING FEES

a) Fire Marshal Inspections.

- 1) Certificate of Occupancy - \$60.00.
- 2) Temporary Certificate of Occupancy - \$60.00.
- 3) After Hours Inspections (after 5:00 p.m. or on weekend)
 - i. \$150.00 per hour for first two hours.
 - ii. \$50.00 per hour for each additional hour beyond the first two hours.

b) Fire Protection Systems.

- 1) 1-10 devices - \$75.00.
- 2) 11-25 devices - \$100.00.
- 3) 26-100 devices - \$200.00.
- 4) 101-200 devices - \$275.00.
- 5) 201-500 devices - \$500.00.
- 6) Per device for each device over 500 - \$1.00.

c) Fire Sprinkler Systems.

- 1) Underground- \$150.00.
- 2) Aboveground, 1-19 heads - \$75.00
- 3) Aboveground 20-100 heads - \$100.00.
- 4) Aboveground, 101-300 heads - \$200.00.
- 5) Aboveground 301-1,000 heads - \$400.00.
- 6) Per head/or each over 1,000 heads - \$1.00.
- 7) Fire Pump, additional - \$150.00.

d) Access Control.

- 1) 1-10 Doors - \$75.00.
- 2) 11-25 Doors - \$100.00
- 3) 26-100 Doors - \$200.00.
- 4) 101-200 Doors - \$275.00
- 5) 201-500 Doors - \$500.00.
- 6) Per device for each device over 500 - \$1.00.

e) Fire Alarm System Permits.

- 1) *Residential Permit Fee - \$50.00 annually.*
 - i. This residential fee shall be waived if a burglar alarm permit fee has already been paid.
- 2) *Non-Residential Permit Fee - \$100.00 annually.*

f) False Alarm Billing Fee (Residential).

- 1) The first three (3) false alarm calls within a twelve (12) month period are free of charge.
- 2) The fee for the fourth (4th) and fifth (5th) false alarm calls within a twelve (12)

month period is \$75.00 per call.

- 3) The fee for the sixth (6th) and seventh (7th) false alarm calls within a twelve (12) month period is \$250.00 per call.
- 4) The fee for the eighth (8th) false alarm call and any false alarm call beyond the eighth (8th) within a twelve (12) month period is \$500.00 per call.

g) False Alarm Fee (Non-Residential).

- 1) The first three (3) false alarm calls within a twelve (12) month period are free of charge.
- 2) The fee for the fourth (4th) and fifth (5th) false alarm calls within a twelve (12) month period is \$150.00 per call.
- 3) The fee for the sixth (6th) and seventh (7th) false alarm calls within a twelve (12) month period is \$500.00 per call.
- 4) The fee for the eighth (8th) false alarm call and any false alarm call beyond the eighth (8th) within a twelve (12) month period is \$1,000.00 per call.

h) Fire Marshal Annual Inspection Fee.

- 1) 1 - 1,500sq.ft. - \$50.00 annually.
- 2) 1,501 - 3,000 sq. ft. - \$55.00 annually.
- 3) 3,001 - 5,000 sq. ft. - \$60.00 annually.
- 4) 5,001 - 10,000 sq. ft. - \$65.00 annually.
- 5) 10,001 - 25,000 sq. ft. - \$70.00 annually.
- 6) 25,001 - 50,000 sq. ft. - \$75.00 annually.
- 7) 50,001 - 75,000 sq. ft. - \$80.00 annually.
- 8) 75,001 - 100,000 sq. Ft. - \$100.00 annually.
- 9) 100,001 - 200,000 sq. ft. - \$120.00 annually.
- 10) 200,001 sq. ft. and greater - \$280.00 annually.

i) Hazardous Materials Annual Permit (includes flammable/combustible liquids).

- 1) Powders and Solids
 - i. 1,000 lbs. and less - \$25 .00
 - ii. 1,001 - 2,000 lbs. - \$37.50.
 - iii. 2,001 - 5,000 lbs. - \$70.00.
 - iv. 5,001 lbs. and over - \$137.50.
- 2) Liquids and Gels.
 - i. 25 gallons or less - \$25.00.
 - ii. 26 -100 gallons - \$37.50.
 - iii. 101- 1,000 gallons - \$70.00.
 - iv. 1,001 gallons or more - \$137.50.

j) Plan Review Fees.

- 1) Plan Review - \$60.00.
- 2) Fire Alarm System - \$70.00.
- 3) Fire Sprinkler System - \$150.00.
- 4) Emergency Lighting- \$37.50.
- 5) Special Lighting - \$30.00.
- 6) Liquid storage tanks, hazardous materials - \$70.00.

k) Reinspection Fee- \$60.00.

l) Special Permits.

- 1) Blasting operation - \$65.00 perday.
- 2) Pyrotechnic display - \$65.00 perday.
- 3) Tent permit.
 - i. 1 - 30 days - \$30.00.
 - ii. Each additional 30 days or portion thereof- \$30.00.

- m) *Underground Storage Tanks Installation.*** The fees set forth in this subsection are applicable to both temporary and permanent underground storage tanks.
- 1) 0 - 1,000 gallons - \$50.00.
 - 2) More than 1,000 gallons - \$100.00.
- n) *LPG Tank Installation or Removal - \$50.00.***
- o) *Special Event Fees.***
- 1) Fire marshal permit.
 - i. \$125.00 for first day.
 - ii. \$75.00 per each additional day thereafter.
 - 2) Fire marshal on premises - \$65.00 per hour.
 - 3) Standby fire personnel, no apparatus - \$65 .00 per hour (each, three hour minimum).
 - 4) Standby ambulance, with personnel - \$130.00 per hour (three hour minimum).
 - 5) Standby engine or truck, with personnel - \$195.00 per hour (three hour minimum).
- p) *State Mandated Inspections.***
- 1) Hospitals - \$100.00

MITIGATION RATE NOTES

The mitigation rates above are average "billing levels", and are typical for the incident responses listed, however, when a claim is submitted, it will be itemized and based on the actual services provided.

These average mitigation rates were determined by itemizing costs for a typical run (from the time a fire apparatus leaves the station until it returns to the station) and are based on the actual costs, using amortized schedules for apparatus (including useful life, equipment, repairs, and maintenance) and labor rates (an average department's "actual personnel expense" and not just a firefighter's basic wage). The actual personnel expense includes costs such as wages, retirement, benefits, workers comp, insurance, etc.

STATE OF TEXAS §
 § **SERVICE AGREEMENT**
COUNTY OF COLLIN §

This Service Agreement ("Agreement") is made by and between the City of Lucas, Texas ("Provider") and Emergicon, LLC, a Texas corporation ("Emergicon"), (each a "Party" and collectively the "Parties"), acting by and through their authorized representatives.

Recitals

WHEREAS, Emergicon provides billing and collections services, and other support services (the "Services") to local government agencies, municipalities, fire departments, ambulance providers, and medical emergency services;

WHEREAS, Provider, as part of its overall activities, provides emergency and ambulance services, including emergency medical responses, and other patient encounters and/or patient ambulance transportation (the "Ambulatory Services"); and

WHEREAS, Provider is desirous of obtaining the services of Emergicon.

NOW THEREFORE, in consideration of the mutual promises contained herein, the parties hereto agree as follows:

Article I
Term and Termination

1.01 Term. Subject to the terms and conditions set forth herein and except as provided in Section 1.02, the initial term of this Agreement shall be for a period of three (3) years from the date of this Agreement. The Agreement shall continue for additional one-year periods following the Initial Term (such initial term, together with all extensions thereof, shall be referred to herein as the "Term") If neither Party to this Agreement provides 30-days advance, written notice of termination to the other Party to the end of the Term.

1.02 Termination. Notwithstanding any provision of this Agreement to the contrary, this Agreement may be terminated by either Party, without cause and without liability (except for continuing obligations during such period), upon thirty (30) days advance written notice to the other Party.

1.03 Obligations During Notice Period. During the 30-day notice period specified in Sections 1.02, Emergicon shall be entitled to receive compensation for all Accounts (as defined in Section 2.01) billed and collected with respect to the Services and for all other activities performed pursuant to this Agreement, and shall be entitled, after the end of the termination period to receive compensation for all amounts billed during the termination period but not collected until after the end of the termination period. Emergicon shall be continue to provide services as prescribed in the agreement during the 30 day notice period and fully comply with all terms of the Agreement.

1.04 Obligations on Termination. Upon termination of the Agreement, for whatever cause, Emergicon will immediately return all original medical records to Provider and shall provide to Provider a digital copy all records related to Provider. Emergicon shall retain copies of all patient care reports, invoices/claim records, remittance advice documents and all other PHI of Provider's patients (as the term "PHI" is defined in Section 6.01 of this Agreement) for a period of 10 years, as described in Section 5.01 of this Agreement and in compliance with Section 6.01 of this Agreement.

1.05 Mailing of Notices. Any notice required or permitted pursuant to this Agreement shall be in writing and shall be deemed sufficient when delivered personally or sent by U.S. mail, as certified or registered mail, with postage prepaid, addressed as follows:

If to the Provider:

City of Lucas
665 Country Club Road
Lucas, Texas 75002
Attention: City Manager
Fax: 972-727-0091

With a Copy to:

Joe Gorfida, Jr.
Nichols, Jackson, Dillard, Hager & Smith, L.L.P.
1800 Ross Tower
500 North Akard
Dallas, Texas 75201

If to Emergicon:

Emergicon, LLC
1717 McKinney Avenue
Suite 700
Dallas, Texas 75201
Attention: Christopher Turner
Fax: 903-887-1863

Each Party shall be entitled to specify a different address by giving five (5) days' written notice to the other Party. All such notices and communications shall be deemed to be received the same day if by fax (provided the sender has a fax machine/fax database generated proof of receipt) and in three (3) business days if by mail.

Article II Billing & Collections

2.01 Billing. During the Term, Emergicon shall be responsible for the billing of charges and fees relating to the Services as directed by and provided by Provider, including, but not limited to, private insurance, Medicare, Medicaid, and other governmental programs relating to:

- (a) patient encounters that occur during the Term; and
- (b) other patient encounters forwarded to Emergicon for billing.

(Note: each set of such charges and fees for the Services related to an individual patient encounter may be referred to herein as an "Account" or, collectively, the "Accounts").

2.02 Compensation. In consideration for Emergicon providing the Provider with the agreed upon billing services described in this article, the Provider will compensate Emergicon per Addendum A.

2.03 Collection Efforts. If Provider instructs Emergicon to collect on an account(s) initially billed by another Contractor, Emergicon shall be compensated and paid for the collection efforts on said account in accordance with the following schedule: Twenty-Two Percent (22%) of the total amount collected on the account.

If Provider instructs Emergicon to place accounts with a third party collection service, Emergicon shall be compensated and paid for the collection efforts on said account in accordance with the following schedule: Three Percent (3%) of the total amount collected on the account.

All fees shall be payable monthly within thirty (30) days of receipt of invoice.

2.04 Records of Patient Encounters.

(a) Emergicon shall use its reasonable best efforts to bill all Accounts within three (3) business days of such patient encounter. Such records shall be deemed to be the property of Provider, but Emergicon shall have the right to duplicate and retain paper or electronic copies of the records as further described in Section 1.04 and 5.01 of this Agreement. If the records exist only in electronic form, each electronic copy shall be deemed to be an original for the purposes of this Agreement. Provider shall have no obligation to forward original medical records during the 30-day notice period regarding termination as set forth in Paragraph 1.02.

(b) Provider acknowledges that Emergicon has no responsibility for complying with all provisions of Title 42 C.F.R. Section 410.40 which states, in part, that an ambulance service bears the responsibility for obtaining Physician Certification Statements ("PCS's"). Provider further understands and concurs that Emergicon is neither an ambulance service nor an ambulance provider within the definitions as set forth by the Centers for Medicare and Medicaid Services.

2.05 Requests for Copies. Requests for copies of medical records should be submitted directly to Provider. Provider may authorize release of the records such that the release is in accordance with the standards and time requirements established by State and Federal law, including but not limited to the requirements of Section 773.091 Texas Health and Safety Code, as well as the Health Insurance Portability and Accountability Act (HIPAA) and the Health Information Technology and Clinical Health Act (HITECH Act).

2.06 Activity Reports. Emergicon shall provide to Provider summary and detail monthly reports of all billing activities that occurred during the preceding month as requested by the Provider by the fifth (5th) business day of the month.

2.07 Information Received by Provider. To the extent that Provider receives payments or original copies of documentation directly, Provider shall forward to Emergicon copies of checks, Explanations of Benefits and/or other documentation within ten (10) business days of the date of receipt of payment by Provider.

2.08 Support Services. Emergicon will provide patients and personnel of Provider with telephone support services during normal business hours (Monday - Friday from 9:00 a.m. to 5:00 p.m.) except on public holidays or other holidays as established by Emergicon.

2.09 Obligation for Payment. Payment in accordance with this Article Two shall be due and owing to Emergicon by Provider for all Accounts collected during the Term and collected after the Term but billed during the Term by Emergicon regardless of whether payment was made to Emergicon or to Provider.

Article III

Indemnification and Fidelity Bond

3.01 Emergicon's Indemnification.

(a) **EMERGICON AGREES TO AND SHALL DEFEND, INDEMNIFY AND HOLD HARMLESS PROVIDER, ITS OFFICIALS, OFFICERS, AGENTS AND EMPLOYEES (IN BOTH THEIR OFFICIAL AND PRIVATE CAPACITIES) (TOGETHER, "INDEMNIFIED PERSONS") FROM AND AGAINST ANY AND ALL SUITS, ACTIONS, CLAIMS, JUDGMENTS, LIABILITIES, PENALTIES, FINES, EXPENSES, FEES AND COSTS (INCLUDING REASONABLE ATTORNEY'S FEES AND OTHER COSTS OF DEFENSE), AND DAMAGES (TOGETHER, "DAMAGES") ARISING OUT OF OR IN CONNECTION WITH (A) EMERGICON'S PERFORMANCE OF THIS AGREEMENT; (B) THE USE OF THE FACILITIES, OR ANY OTHER PREMISES OR ACCOUNT, IN CONNECTION WITH THIS AGREEMENT BY EMERGICON OR EMERGICON'S OFFICERS, EMPLOYEES, REPRESENTATIVES, AGENTS, MANAGERS, CONTRACTORS, SUBCONTRACTORS, ASSOCIATES, CONCESSIONAIRES, MEMBERS, PATRONS, CUSTOMERS, INVITEES, OR ANY PERSON FOR WHOM EMERGICON IS LIABLE ("EMERGICON PARTIES").**

OR ANY OF THEM; (C) THE CONDUCT OF EMERGICON'S BUSINESS OR ANYTHING ELSE DONE OR PERMITTED BY EMERGICON TO BE DONE IN OR ABOUT ANY PREMISES WHERE THE WORK OR ANY PORTION THEREOF IS BEING PERFORMED; (D) ANY BREACH OR DEFAULT IN THE PERFORMANCE OF EMERGICON'S OBLIGATIONS UNDER THIS AGREEMENT; (E) ANY MISREPRESENTATION OR BREACH OF WARRANTY BY EMERGICON UNDER THIS AGREEMENT; AND (F) WITHOUT LIMITING ANY OF THE FOREGOING, ANY NEGLIGENT ACT OR OMISSION OF EMERGICON OR ANY OF EMERGICON PARTIES UNDER, RELATED TO, OR IN CONNECTION WITH, THIS AGREEMENT, INCLUDING DAMAGES CAUSED BY THE NEGLIGENCE OF ANY OF THE INDEMNIFIED PERSONS.

- (b) WITH RESPECT TO EMERGICON'S INDEMNITY OBLIGATION SET FORTH IN SUBSECTION (a), EMERGICON SHALL HAVE NO DUTY TO INDEMNIFY AN INDEMNIFIED PERSON FOR ANY DAMAGES CAUSED BY THE SOLE NEGLIGENCE OF THE INDEMNIFIED PERSON.
- (c) IF ANY OF THE INDEMNIFIED PERSONS SUFFER DAMAGES ARISING OUT OF OR IN CONNECTION WITH THE PERFORMANCE OF THIS AGREEMENT THAT ARE CAUSED BY THE CONCURRENT NEGLIGENCE OF BOTH EMERGICON AND AN INDEMNIFIED PERSON, EMERGICON'S INDEMNITY OBLIGATION SET FORTH IN SUBSECTION (a) SHALL BE APPORTIONED COMPARATIVELY IN ACCORDANCE WITH THE LAWS OF THE STATE OF TEXAS, WITHOUT, HOWEVER, WAIVING ANY GOVERNMENTAL IMMUNITY AVAILABLE TO PROVIDER AND WITHOUT WAIVING ANY DEFENSES OF THE PARTIES UNDER TEXAS LAW.
- (d) IF ANY ACTION OR PROCEEDING SHALL BE BROUGHT BY OR AGAINST PROVIDER IN CONNECTION WITH ANY SUCH LIABILITY OR CLAIM, EMERGICON SHALL BE REQUIRED, ON NOTICE FROM PROVIDER, TO DEFEND SUCH ACTION OR PROCEEDINGS AT EMERGICON'S EXPENSE, BY OR THROUGH ATTORNEYS REASONABLY SATISFACTORY TO PROVIDER. THE PROVISIONS OF THIS SECTION ARE SOLELY FOR THE BENEFIT OF THE PARTIES HERETO AND NOT INTENDED TO CREATE OR GRANT ANY RIGHTS, CONTRACTUAL OR OTHERWISE, TO ANY OTHER PERSON OR ENTITY.

3.02 Fidelity Bond. Emergicon shall keep and maintain during the term of this Agreement a fidelity bond with a qualified insurer of no less than \$120,000.00.

3.03 Insurance. Emergicon shall keep and maintain during the term of this Agreement Errors & Omissions Liability insurance with a qualified insurer of no less than \$1,000,000.00.

Article IV Confidentiality

4.01 Property of Emergicon. Provider agrees that Emergicon's equipment, computer hardware and software, billing and collection processing, and other related systems and equipment are the property and trade secrets of Emergicon, and that Provider will not release any information regarding such trade secrets to any third party without the prior written consent of Emergicon.

4.02 Fact of Contractual Relationship May Be Disclosed. Notwithstanding the foregoing, either Party may, without the prior written consent of the other Party, disclose the existence of a contractual relationship between the parties.

Article V Audits

5.01 Accurate Books and Records. During the Term and for a period of ten (10) years thereafter, each Party agrees to maintain accurate books and records associated with the billing and collections made the subject of this Agreement.

5.02 Right to Audit. Upon reasonable written notice, either Party may audit the books and records of the other Party insofar and only insofar as such books and records relate or pertain directly to this Agreement. Such audit shall be conducted at the office of the Party being audited, shall be during normal business hours, and shall be at the sole cost and expense of the Party conducting the audit.

5.03 Penalty for Underpayment. If an audit reveals that a Party has failed to pay any amount or portion of any amount due or payable under this Agreement and such amount is in excess of Twenty Thousand Dollars (\$20,000.00), the Party being audited shall pay to the auditing Party the full cost of the audit and the full amount due or payable plus interest at the rate of ten percent (10%) per annum from the date(s) of non-payment.

Article VI Protected Health Information

6.01 HIPAA Compliance. Emergicon shall carry out obligations to protect the privacy and security of protected health information ("PHI") under this Agreement in compliance with the applicable provisions of Public Law 104-191 of August 21, 1996, known as the Health Insurance Portability and Accountability Act of 1996, Subtitle F – Administrative Simplification, Sections 261, *et seq.*, as amended ("HIPAA"), and with Public Law 111-5 of February 17, 2009, known as the American Recovery and Reinvestment Act of 2009, Title XII, Subtitle D – Privacy, Sections 13400, *et seq.*, the Health Information Technology and Clinical Health Act, as amended

("the HITECH Act"). In conformity therewith, Emergicon shall use or disclose PHI only if such use or disclosure is in compliance with each applicable requirement of the HIPAA privacy regulations found at 45 CFR § 164.504(e) and shall comply with the HIPAA security regulations made directly applicable to business associates under the HITECH Act. Emergicon will protect the privacy and security of any personally identifiable PHI that is collected, processed or learned as a result of the services provided to the Provider and Emergicon agrees that it will:

- a) Not use or further disclose PHI except as permitted under this Agreement or required by law;
- b) Use appropriate safeguards to prevent use or disclosure of PHI except as permitted by this Agreement.
- c) Mitigate, to the extent practicable, any harmful effect that is known to Emergicon of a use or disclosure of PHI by Emergicon in violation of this Agreement;
- d) Report to Provider any use or disclosure of PHI not provided for by this Agreement of which Emergicon becomes aware;
- e) Ensure that agents or subcontractors to whom Emergicon provides PHI, or who have access to PHI created or received by Emergicon on behalf of the Provider, agree to the same restrictions and conditions that apply to Emergicon with respect to such PHI;
- f) Make PHI available to Provider and to the individual who has a right of access as required under HIPAA within ten (10) days of the request by Provider on behalf of the individual. To the extent PHI is maintained in an electronic health record, Emergicon shall provide the individual with a copy of such information in electronic format, as required by the HITECH Act;
- g) Incorporate any amendments to PHI when notified to do so by Provider;
- h) Provide an accounting of all uses or disclosures of PHI made by Emergicon as required under the HIPAA privacy rule and the HITECH Act within sixty (60) days; and
- i) Make its internal practices, books and records relating to the use and disclosure of PHI received from, or created or received by Emergicon on behalf of the Provider available to the Secretary of the Department of Health and Human Services for purposes of determining Emergicon's and Provider's compliance with HIPAA and the HITECH Act.
- j) At the termination of this Agreement, return or destroy all PHI received from, or created or received by Emergicon, and if return is infeasible, the protections of this Section will extend to such PHI;

- k) Restrict the disclosure of PHI to a health plan for purposes of carrying out payment or healthcare operations if the Provider authorizes or requests Business Associate to do so;
- l) Implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of e-PHI that it creates, receives, maintains or transmits on behalf of the Provider;
- m) Implement reasonable and appropriate policies and procedures to comply with the standards, implementation specifications, or other requirements of the HIPAA Security Rule;
- n) Report to Covered Entity any security incident (as defined by the HIPAA Security Rule) of which Emergicon becomes aware, and the steps it has taken to mitigate any potential security compromise that may have occurred, and provide a report to the Provider of any loss of data or other information system compromise as a result of the incident;
- o) Notify the Provider of a breach of unsecured PHI following Emergicon's discovery of a breach without unreasonable delay and in no case later than 60 calendar days after discovery, and provide to the Provider: (a) the identification of each individual whose unsecured PHI has been, or is reasonably believed by Emergicon to have been, accessed, acquired, used, or disclosed during the breach; and (b) any other available information that Emergicon is required to include in notification to affected individuals;
- p) Secure all PHI in accordance with the technologies and methodologies specified by guidance from the Secretary of HHS, issued pursuant to the HITECH Act; and
- q) Assist the Provider in complying with its Red Flag Rule obligations by: (a) implementing policies and procedures to detect relevant Red Flags (as defined under 16 C.F.R. § 681.2); (b) taking all steps necessary to comply with the policies and procedures of the Provider's Identity Theft Prevention Program; (c) ensuring that any agent or third party who performs services on its behalf in connection with covered accounts of the Provider agrees to implement reasonable policies and procedures designed to detect, prevent, and mitigate the risk of identity theft; and (d) alerting the Provider of any red flag incident (as defined by the Red Flag Rules) of which it becomes aware, the steps it has taken to mitigate any potential harm that may have occurred, and provide a report to the Provider of any threat of identity theft as a result of the incident.

6.02 HIPAA Disclosures. The specific uses and disclosures of PHI that may be made by Emergicon on behalf of Provider include:

- a) The preparation of invoices to patients, carriers, insurers and others responsible for payment or reimbursement of the services provided by Provider to its patients;

- b) Preparation of reminder notices and documents pertaining to collections of overdue Accounts;
- c) The submission of supporting documentation to carriers, insurers and other payers to substantiate the health care services provided by Provider to its patients or to appeal denials of payments for same;
- d) The preparation and release of medical records to patients or their legal representatives as permitted by HIPPA privacy and security rules and the HITECH Act;
- e) Uses required for the proper management of Emergicon as a business associate; and
- f) Other uses or disclosures of PHI as permitted by HIPAA privacy and security rules.

6.03 HIPAA Breach Provisions. Notwithstanding any other provisions of this Agreement, if either Party knows of a pattern of activity or practice of the other Party that constitutes a material breach or violation of the other Party's obligations under this Agreement, that Party shall take reasonable steps to cure the breach or end the violation, as applicable, and, if such steps were unsuccessful, either terminate the Agreement (if feasible), or if termination is infeasible, report the problem to the Secretary of the Department of Health and Human Services.

Article VII Miscellaneous

7.01 No Waiver. The failure of either Party to insist upon strict performance of any provision of this Agreement shall not be construed as a waiver of any subsequent breach of the same or similar nature.

7.02 Provisions Construed Separately. The parties agree that each provision of this Agreement shall be construed as separable and divisible from every other provision and that the enforceability of any one provision shall not limit the enforceability, in whole or in part, of any other provision hereof. In the event that a court of competent jurisdiction determines that any term or provision herein shall be invalid or unenforceable, the remaining terms and provisions of this Agreement shall not be affected thereby, and shall be interpreted as if the invalid term or provision were not a part hereof.

7.03 Final Agreement. This Agreement sets forth the entire, final and complete understanding between the parties hereto relevant to the subject matter of this Agreement. No waiver or modification of any of the terms or conditions of this Agreement shall be effective unless in writing and signed on behalf of both parties.

7.04 Performance of Agreement, Venue; Choice of Law. Provider understands and agrees that Emergicon will be performing this contract in Dallas County, Texas. The venue for any disputes or causes of action that may arise out of this Agreement is the state and county

courts located in Dallas County, Texas. The provisions of this Agreement shall be determined in accordance with the laws of the State of Texas excluding the choice of law provisions thereof.

7.05 Headings. The headings of this Agreement are for ease of reference only and are not intended to limit or restrict the terms hereof.

7.06 Binding Nature of Agreement. This Agreement is binding upon the heirs, legal representatives, successors and assigns of the parties hereto.

7.07 Compliance with Laws Generally. Emergicon shall comply with all applicable laws, orders, rules, or regulations of all governmental agencies bearing on its performance hereunder. If so requested by Provider, Emergicon shall submit appropriate evidence of such compliance.

7.08 Independent Contractor. It is understood and agreed that Emergicon is an independent contractor. Nothing herein contained shall be construed to create any partnership, joint venture, or joint enterprise between the parties.

7.09 Non-Profit Status Determination Letter. If Provider is a not-for-profit entity, Provider shall provide a duplicate of its letter determining its not-for-profit status with the Internal Revenue Service. In providing such letter, Provider further represents and warrants to Emergicon that it has done every act necessary to maintain its not-for-profit status with the Internal Revenue Service and is not aware of any pending, threatened or actual revocation of its not-for-profit status.

7.10 Appendices. Emergicon and Provider may enter into various appendices to this Agreement from time to time and at any time regarding additional services. Such appendices shall be considered part of this Agreement as if set forth herein at length unless such appendix provides otherwise.

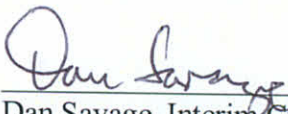
7.11 Assignment. Neither Party shall assign or otherwise transfer this Agreement, any interest in this Agreement, or any right or obligation hereunder to any other Party without the written consent of the other Party.

7.12 Attorneys' Fees. Should it become necessary for either Party to employ an attorney to enforce any of the terms and conditions hereof, including the collection of fees, either Party shall do so at their sole cost and expense.

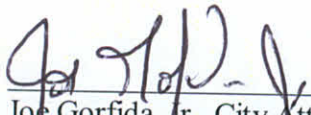
(signature page to follow)

EXECUTED this 5th day of December, 2013.

City of Lucas, Texas


By: 
Dan Savage, Interim City Manager

Approved as to form:

By: 
Joe Gorfida, Jr., City Attorney
(JJG/11-19-13/63632)

EXECUTED this 20th day of Jan, 2013.

Emergicon, LLC

By: 
Name: CHRISTOPHER TURNER
Title: CEO

ADDENDUM A

This document is an addendum to the Service Agreement between Emergicon, L.L.C. and the City of Lucas. It is understood that the following software is being purchased from ESO Solutions by City of Lucas through a Service Agreement with Emergicon, L.L.C.

QUOTE LINE ITEMS					
Product	Quantity	List Price	Discounts	Total Price	Line Item Description
ePCR Suite w/Quality Management < 600 Incidents	1.00	\$2,795.00	\$279.50	\$2,515.50	Annual Recurring Cost
ePCR Mobile	1.00	\$695.00	\$69.50	\$625.50	One-Time Cost
Interface - Monitor	1.00	\$3,995.00	\$399.50	\$3,595.50	One-Time Cost
Interface - Billing	1.00	\$3,995.00	\$3,995.00	\$0.00	One-Time Cost
Services - Training	1.00	\$995.00	\$0.00	\$995.00	One-Time Cost
Services - Training Travel Costs	1.00	\$750.00	\$0.00	\$750.00	One-Time Cost

Full Price	\$13,225.00
Sum of Discounts	\$4,743.50
Grand Total	\$8,481.50

Emergicon agrees to pay the above mentioned software fees to ESO Solutions.

The contract between ESO Solutions and City of Lucas will automatically renew annually according to the ESO Solutions Software License Agreement.

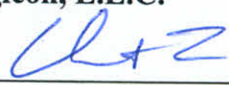
Cancellation fees

Should City of Lucas terminate Emergicon's Service Agreement or ESO's Subscription Agreement within twelve (12) months of the date of this Addendum, City of Lucas will be responsible for full payment to Emergicon of a cancellation fee equal to the total cost (\$10,387.00). Emergicon will invoice City of Lucas upon written notice of cancellation and payment will be due 30 days from cancellation date.

Compensation

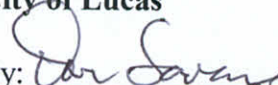
In consideration for providing the agreed upon billing services in the Service Agreement and ESO Pro Suite detailed above, City of Lucas will amend Section 2.02 of the Service Agreement to pay Emergicon eleven percent (11%) of the total amount collected on the Account.

Emergicon, L.L.C.

By: 
Name: Christopher Turner
Title: President & CEO

Date: 20 Jan 2014

City of Lucas

By: 
Name: Dan Savage
Title: Interim City Manager

Date: December 5, 2013

ADDENDUM C – FIRE/EMERGENCY RESPONSE BILLING

This Addendum C (this “**Addendum**”) is entered into by and between Emergifire, LLC, a Texas limited liability company (“**Emergifire**”) and City of Lucas (“**Client**”), dated _____ and is subject to the terms and conditions of that certain Agreement for Specialized Professional Ambulance Billing Services by and between Emergicon, LLC and Client, dated December 5th, 2023 (the “**Services Agreement**”).

RECITALS

WHEREAS, Emergicon, LLC is engaged in the business of providing fire response and cost recovery services as detailed below through a contractor relationship with Emergifire;

WHEREAS, Emergifire is engaged in the business of providing third-party billing and accounts receivable management specialized professional services related to motor vehicle accidents and other emergency responses for emergency service organizations;

WHEREAS, CLIENT desires to utilize Emergifire for billing and claims management services for its organization; and

WHEREAS, Emergifire is willing to provide such specialized professional services upon the terms and conditions provided in this Addendum;

Specialized Professional Services. Emergifire agrees to perform the following duties (collectively referred to as the “Services”) on behalf of CLIENT as a normal course of business:

- a. Promptly prepare and submit claims to the responsible party deemed complete and eligible for submission by Emergifire in conformance with this Agreement.
- b. Provide instructions for the submission of Required Documentation to Emergifire.
- c. Promptly post payments made on CLIENT’s behalf.
- d. Provide monthly reports to CLIENT, which include, at a minimum, cash received and balance summary.
- e. Will not begin litigation against a person, entity, or insurance carrier without prior written approval by the CLIENT.

Specifically Excluded Duties of Emergifire. Notwithstanding any provisions of this Agreement to the contrary, Emergifire shall *not* be responsible to:

- a. Initiate or pursue litigation for the collection of past due accounts.
- b. Provide legal advice or legal services to CLIENT or anyone acting on CLIENT's behalf.

Term and Termination.

This Addendum runs in concurrence to the Specialized Professional Ambulance Billing Services Agreement.

Compensation.

a. In exchange for the Specialized Professional Services described in this Agreement, CLIENT shall pay Emergifire a fee equivalent to fifteen percent (15%) of all revenues collected by Emergifire on behalf of CLIENT. Credit card payments accepted by Emergifire will be charged an additional three percent (3.0%).

b. Emergifire shall submit invoices to CLIENT on a periodic basis established by Emergifire. Invoices are to be paid by CLIENT within thirty (30) days of the invoice date. Emergifire reserves the right to add simple interest at an annual rate of 18%, compounded daily, on all where Emergifire has not received payment within thirty (30) days of the date of its invoice.

CLIENT agrees to reimburse Emergifire for any and all sales tax liabilities that may arise as a result of this Agreement.

IN WITNESS WHEREOF, the undersigned have executed this Addendum as of the date written below.

EMERGIFIRE, LLC.

City of Lucas

By:

By:

Signature

Signature

Christopher Turner, MHA

Print Name

Print Name

Founder & CEO

Title

Title

Date

Date

Narrative Key Points

Scene

- Overall scene size up

Roadblock

- What was used to block the road?
- How many lanes blocked?

Fluids Spilled

- What was the fluid?
- What was used to clean up fluid?
- How much sorbents were used?

Extrication

- What heavy rescue tools were used?
- Cribbing, struts, spreaders, or airbags used?

Required Information to Bill

MVA

Insurance Information

- Name of Insurance Company
- Policy Number

Picture of VIN number
from all vehicles
involved

Picture of DL for
drivers

Single Vehicle MVA

Insurance Information

- Name of Insurance Company
- Policy Number

Picture of DL

Building/House Fire

Property Owner Name
& Phone Number

Insurance Information

- Name of Insurance Company
- Policy Number

Gas Leak

Company Information

- Name of company that caused leak
- Contact Information

Insurance Information

- Name of Insurance Company
- Policy Number

S.B. No. 1413

AN ACT

relating to the authority of a fire department to remove certain personal property from a roadway or right-of-way.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 545.3051(a), Transportation Code, is amended by adding Subdivision (1-a) to read as follows:

(1-a) "Fire department" has the meaning assigned by Section 419.021, Government Code.

SECTION 2. Section 545.3051, Transportation Code, is amended by amending Subsections (b), (d), and (e) and adding Subsection (f) to read as follows:

(b) An authority, a fire department, or a law enforcement agency may remove personal property from a roadway or right-of-way if the authority, fire department, or law enforcement agency determines that the property blocks the roadway or endangers public safety.

(d) The owner and any carrier of personal property removed under this section shall reimburse the authority, fire department, or law enforcement agency for any reasonable cost of removal and disposition of the property.

(e) Notwithstanding any other provision of law, an authority, a fire department, or a law enforcement agency is not liable for:

(1) any damage to personal property removed from a roadway or right-of-way under this section, unless the removal is carried out recklessly or in a grossly negligent manner; or

(2) any damage resulting from the failure to exercise the authority granted by this section.

(f) The governing body of a political subdivision that has a fire department shall develop and implement a policy concerning the fire department consulting with law enforcement agencies regarding removal of personal property from a roadway or right-of-way.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2023.

I hereby certify that S.B. No. 1413 passed the Senate on April 12, 2023, by the following vote: Yeas 30, Nays 0.



City of Lucas

City Council Agenda Request

August 17, 2023

Item No. 10

Requester: City Council

Agenda Item Request

Discuss candidates to interview for the Alternate Member 2 vacant position on the Parks and Open Space Board.

Background Information

On August 3, 2023, the City Council approved the following promotions on the Parks and Open Space Board:

- Regular Member: John Elliott (term expires December 31, 2024)
- Alternate Member 1: Joan Phillips (term expires December 31, 2024)

There is now a vacant position for Alternate Member 2 with a term that expires December 31, 2023. Staff is seeking direction from City Council on potential interview candidates to fill the vacancy.

Staff will send out updated Volunteer Applications as a separate attachment to City Council.

Attachments/Supporting Documentation

1. Board/Commission Attendance Records and Volunteer Applications will be sent to City Council as a separate attachment.

Budget/Financial Impact

NA

Recommendation

NA

Motion

There is no motion required.