



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

Item No. 03

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

Item No. 05

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

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.

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

City Council Agenda Request

August 17, 2023

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

1. Detailed Proposed Budget for Fiscal Year 2023-2024
2. 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

TABLE OF CONTENTS

OVERVIEW

| | | |
|----------------------|------|---|
| Organizational Chart | Page | 1 |
|----------------------|------|---|

FINANCIAL SUMMARY

| | | |
|--------------------------------|-------|-----|
| Total Funds Budget Overview | Pages | 2-3 |
| General Fund Balance Summary | Page | 4 |
| Water Fund Balance Summary | Page | 5 |
| Capital Fund Summary | Page | 6 |
| Impact/Development Fee Summary | Page | 7 |
| Tax Revenue Comparisons | Page | 8 |

OPERATING BUDGET

GENERAL FUND:

| | | |
|--|-------|-------|
| General Fund Revenue Summary Chart | Page | 9 |
| General Fund Departmental Expenditures Chart | Page | 10 |
| Revenue | Pages | 11-12 |
| City Council | Page | 13 |
| City Secretary | Page | 14 |
| Administration/Finance | Page | 15 |
| Public Works - Engineering | Page | 16 |
| Public Works - Operations | Page | 17 |
| Parks | Page | 18 |
| Development Services | Page | 19 |
| Fire Department | Pages | 20-21 |
| Non-Departmental | Page | 22 |

CAPITAL FUND:

| | | |
|---|------|----|
| Capital Improvements Revenue Summary | Page | 23 |
| Capital Improvements - Water and General Fund | Page | 24 |

WATER FUND:

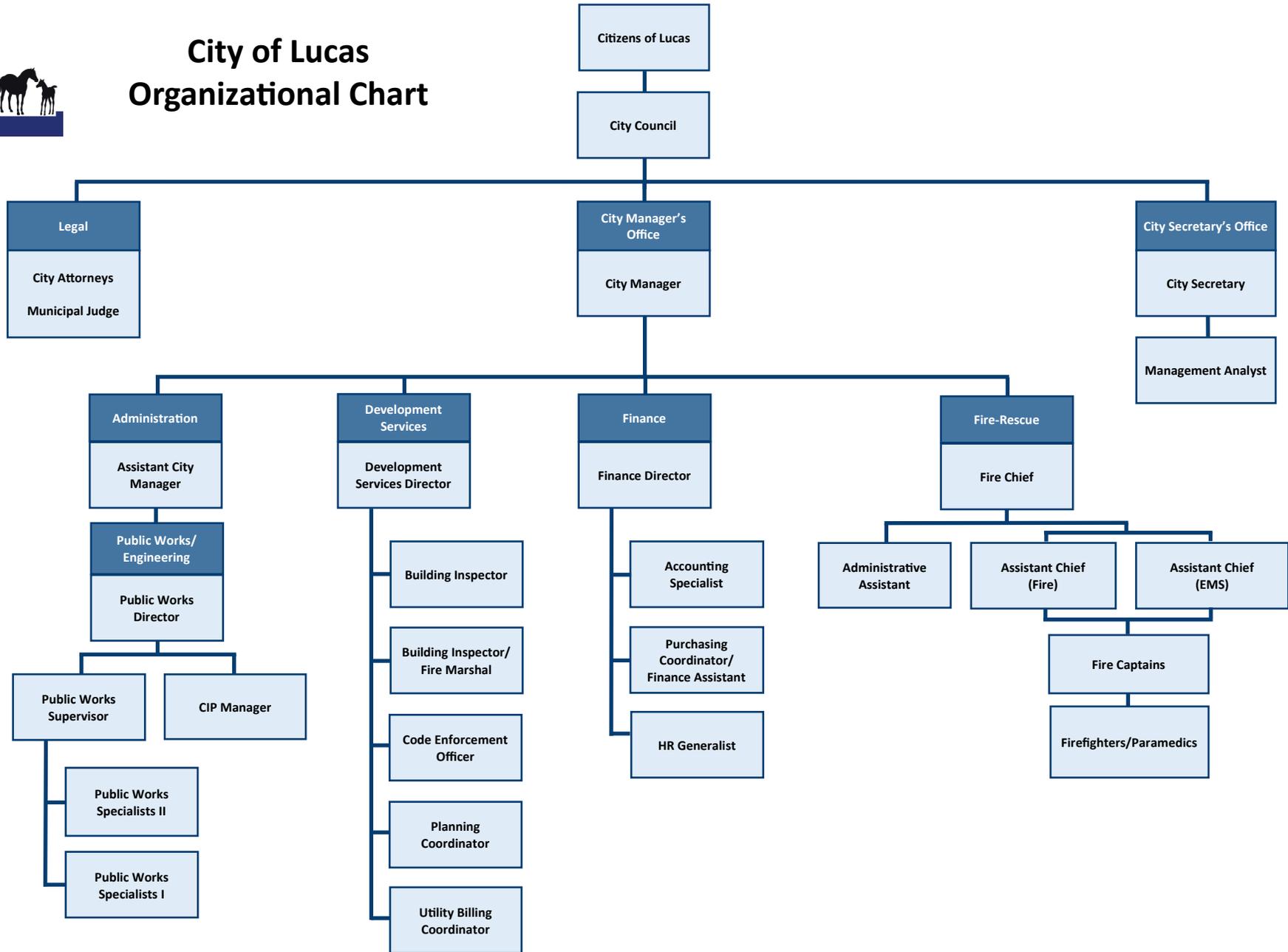
| | | |
|---------------------------------------|-------|-------|
| Water Fund Revenue Summary Chart | Page | 25 |
| Water Fund Expenditures Summary Chart | Page | 26 |
| Revenue | Page | 27 |
| Water | Pages | 28-29 |
| Water - Engineering | Page | 30 |
| Water Debt Service | Page | 31 |

DEBT SERVICE FUND:

| | | |
|----------------------|-------|-------|
| Debt Service Summary | Page | 32 |
| Tax Rate Calculation | Pages | 33-42 |



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 |

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 |
|------------------------------|---|

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 <u>ACTUAL</u> | 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 | 127,600 | 127,600 | 127,600 |
| 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 |

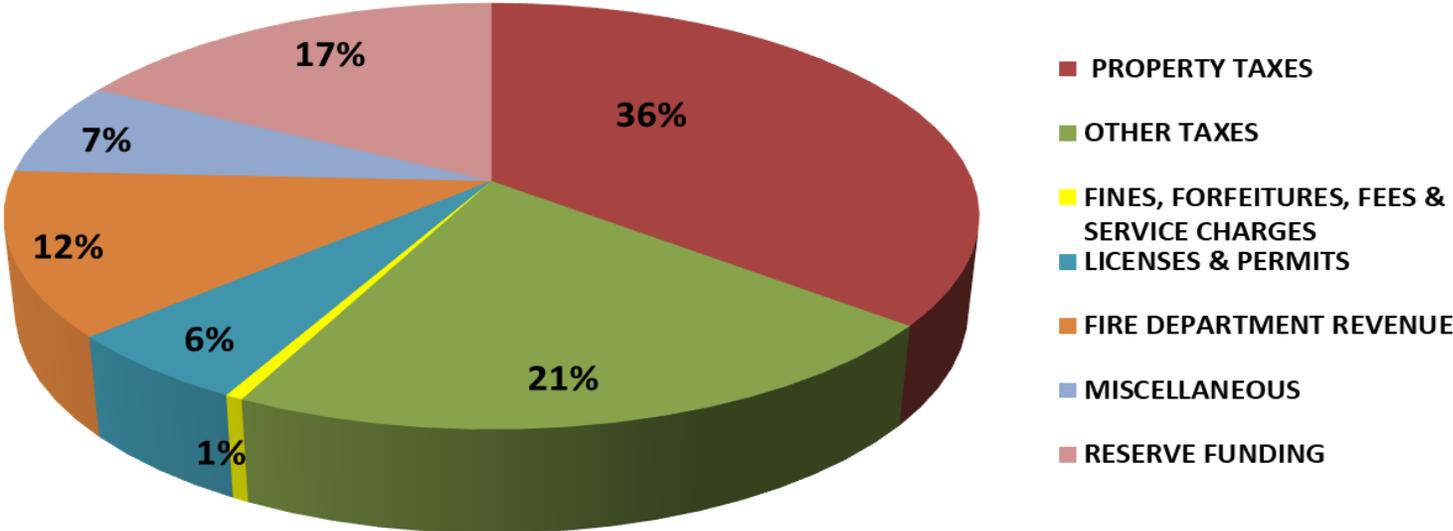
As you can see in the chart below, the property tax rate for the City of Lucas is very favorable in comparison to other cities within the area.

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 |

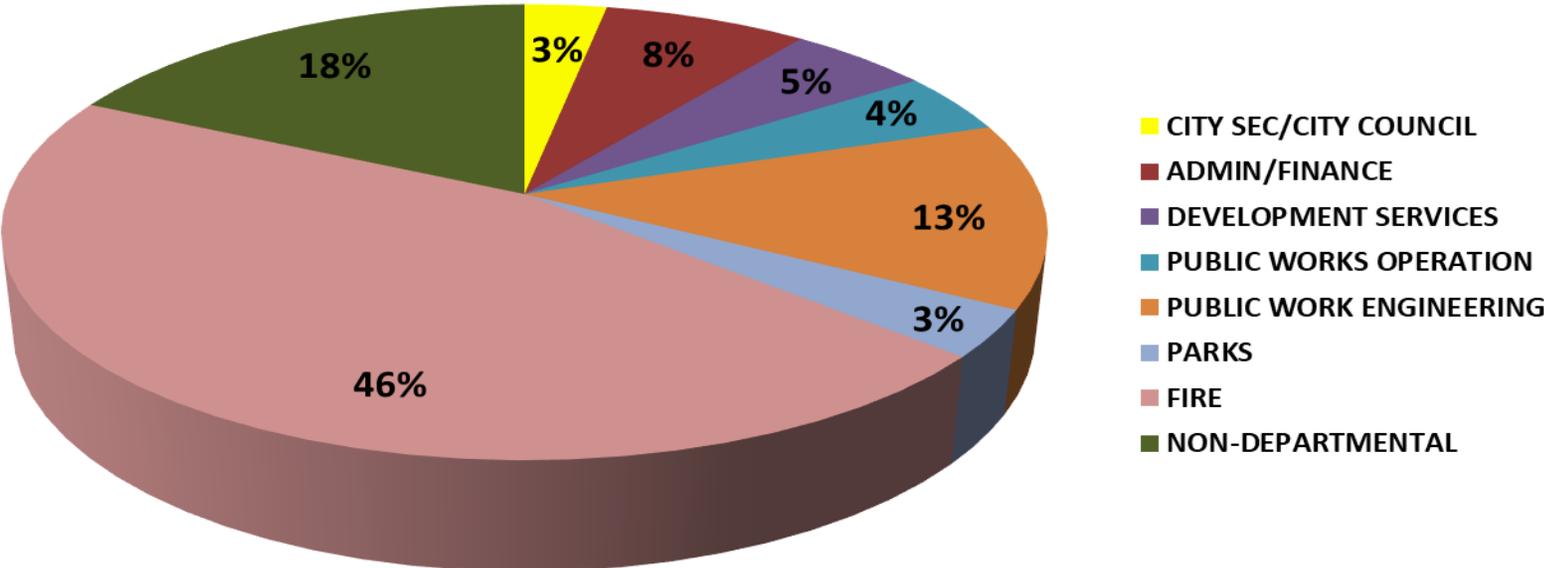
General Fund Revenue FY 23/24

Total \$10,787,452



General Fund Expenditures by Department FY 23/24

Total \$10,312,168



11 -GENERAL FUND

| | | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 | |
|---|---------------------------|------------------|------------------|------------------|------------------|-----------------------------------|
| | | FISCAL YEAR | ORIGINAL | AMENDED | FISCAL YEAR | |
| REVENUE | | ACTUAL | BUDGET | BUDGET | BUDGET | DESCRIPTION |
| 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 | 2022-2023 | 2022-2023 | 2023-2024 | |
|------------------------------------|----------------------|------------------|------------------|-------------------|-------------------|--|
| REVENUE | | FISCAL YEAR | ORIGINAL | AMENDED | FISCAL YEAR | DESCRIPTION |
| | | ACTUAL | BUDGET | BUDGET | BUDGET | |
| 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 COMPROLLER (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 | | 2021-2022 FISCAL YEAR | 2022-2023 ORIGINAL BUDGET | 2022-2023 AMENDED BUDGET | 2023-2024 FISCAL YEAR BUDGET | DESCRIPTION |
|--|------------------------------|--------------------------|---------------------------------|--------------------------------|------------------------------------|--|
| DEPARTMENTAL EXPENDITURES | | ACTUAL | BUDGET | BUDGET | BUDGET | |
| 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 DEVELOPMENT SERVICES DEPARTMENTAL EXPENDITURES | | 2021-2022 FISCAL YEAR ACTUAL | 2022-2023 ORIGINAL BUDGET | 2022-2023 AMENDED BUDGET | 2023-2024 FISCAL YEAR BUDGET | DESCRIPTION |
|--|--------------------------|------------------------------------|---------------------------------|--------------------------------|------------------------------------|---|
| 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 | | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 | |
|---|-------------------------|--------------------|------------------|------------------|--------------------|---|
| GENERAL ADMINISTRATION - NON-DEPT. | | FISCAL YEAR | ORIGINAL | AMENDED | FISCAL YEAR | |
| DEPARTMENTAL EXPENDITURES | | ACTUAL | BUDGET | BUDGET | 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

| REVENUES | 2021-2022 FISCAL YEAR ACTUAL | 2022-2023 ORIGINAL BUDGET | 2022-2023 AMENDED BUDGET | 2023-2024 FISCAL YEAR BUDGET | DESCRIPTION |
|--------------------------------------|------------------------------------|---------------------------------|--------------------------------|------------------------------------|-------------|
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 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
 PUBLIC WORKS
 DEPARTMENTAL EXPENDITURES

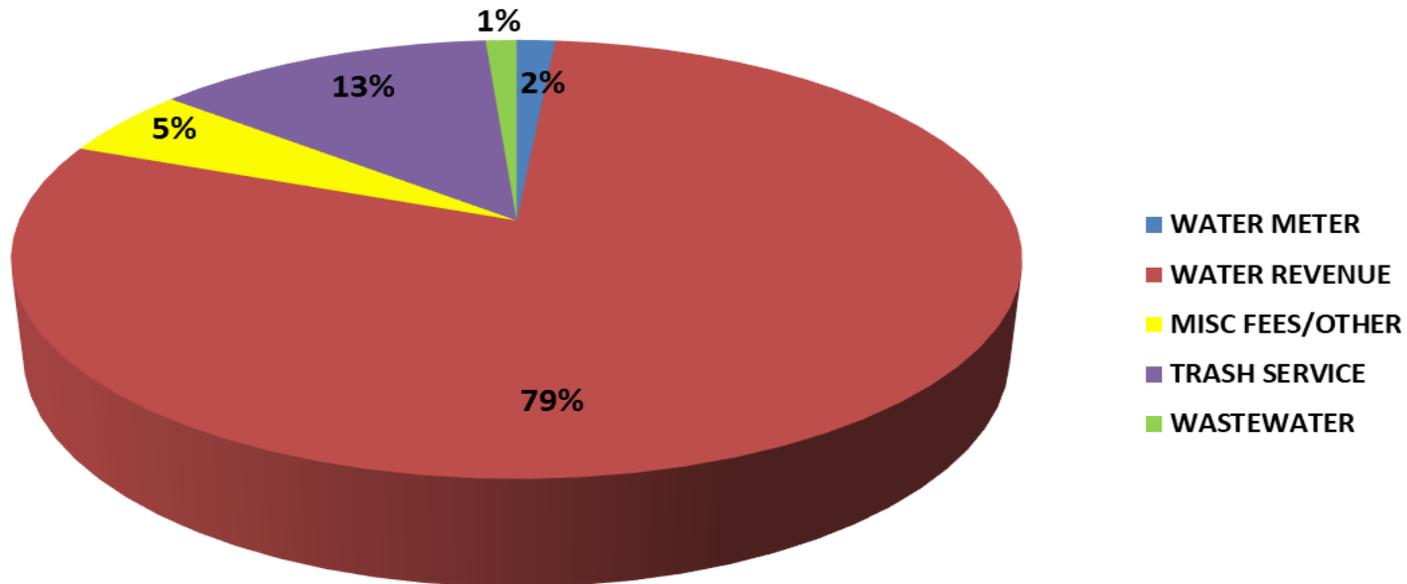
| | 2021-2022 FISCAL YEAR ACTUAL | 2022-2023 ORIGINAL BUDGET | 2022-2023 AMENDED BUDGET | 2023-2024 FISCAL YEAR BUDGET | DESCRIPTION |
|---|------------------------------------|---------------------------------|--------------------------------|------------------------------------|-------------|
| CAPITAL 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.

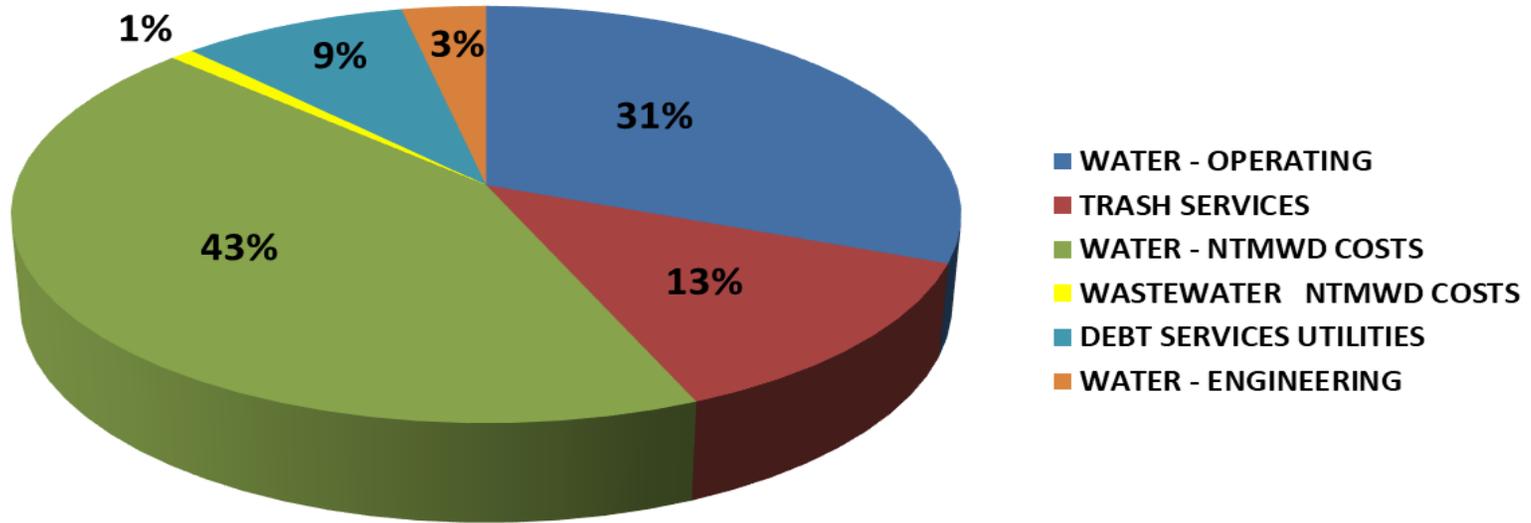
Water Fund Revenue FY 23/24

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

| | | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 | |
|---|-------------------------------|------------------|------------------|------------------|------------------|---|
| | | FISCAL YEAR | ORIGINAL | AMENDED | FISCAL YEAR | |
| DEPARTMENTAL EXPENDITURES | | ACTUAL | BUDGET | BUDGET | 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

| DEPARTMENTAL EXPENDITURES | | 2021-2022 FISCAL YEAR ACTUAL | 2022-2023 ORIGINAL BUDGET | 2022-2023 AMENDED BUDGET | 2023-2024 FISCAL YEAR BUDGET | DESCRIPTION |
|---|--------------------------|------------------------------------|---------------------------------|--------------------------------|------------------------------------|---|
| PERSONNEL SERVICES | | | | | | |
| 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 | |
| MATERIALS & SUPPLIES | | | | | | |
| 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 | |
| MAINTENANCE & REPAIR | | | | | | |
| 6409-232 | VEHICLE MAINTENANCE | - | 500 | 500 | 500 | See Detail Listing |
| TOTAL MAINTENANCE & REPAIR | | - | 500 | 500 | 500 | |
| PURCHASED SERVICES: | | | | | | |
| 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 | |
| GENERAL & ADMIN SERVICES/TRANSFERS | | | | | | |
| 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 | |
| NON-CAPITAL EXPENSE | | | | | | |
| 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

| DEPARTMENTAL EXPENDITURES | 2021-2022 FISCAL YEAR ACTUAL | 2022-2023 ORIGINAL BUDGET | 2022-2023 AMENDED BUDGET | 2023-2024 FISCAL YEAR BUDGET | DESCRIPTION |
|---------------------------|------------------------------------|---------------------------------|--------------------------------|------------------------------------|-------------|
|---------------------------|------------------------------------|---------------------------------|--------------------------------|------------------------------------|-------------|

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

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 19. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>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 \$ <u>86,662,498</u></p> <p>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 + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>86,662,498</u></p> | |
| 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 | \$ <u>319,072,978</u> |
| 21. | 2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ <u>1,898,635,670</u> |
| 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 | \$ <u>0</u> |
| 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 | \$ <u>93,949,421</u> |
| 24. | Total adjustments to the 2023 taxable value. Add Lines 22 and 23. | \$ <u>93,949,421</u> |
| 25. | Adjusted 2023 taxable value. Subtract Line 24 from Line 21. | \$ <u>1,804,686,249</u> |
| 26. | 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ <u>0.243911</u> /\$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. | \$ <u>0.195821</u> /\$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> . | \$ <u>1,645,490,261</u> |

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. | <p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>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</p> <p>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</p> <p>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</p> <p>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</p> <p>E. Add Line 30 to 31D.</p> | \$ 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. | <p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0 /\$100 |
| 35. | <p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0 /\$100 |

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 36. | <p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>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..... \$ <u>0</u></p> <p>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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ <u>0</u> /\$100 |
| 37. | <p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>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. \$ <u>0</u></p> <p>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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ <u>0</u> /\$100 |
| 38. | <p>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.</p> <p>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 \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ <u>0</u> /\$100 |
| 39. | <p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p> | \$ <u>0.179133</u> /\$100 |
| 40. | <p>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.</p> <p>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 \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p> | \$ <u>0.179133</u> /\$100 |
| 41. | <p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> | \$ <u>0.185402</u> /\$100 |

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|-------------|---|--------------------|
| D41. | <p>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</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ 0 /\$100 |
| 42. | <p>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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 1,355,483</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 1,355,483</p> | \$ 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. | <p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 103.69 %</p> <p>C. Enter the 2021 actual collection rate. 100.90 %</p> <p>D. Enter the 2020 actual collection rate. 100.05 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> | 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. | <p>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.</p> | \$ _____ /\$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. | \$ 0 /\$100 |

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

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

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

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|--------------------|
| 51. | 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. | \$ 0 |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 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. | \$ 0 |
| 53. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,898,635,670 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0 /\$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> . | \$ 0.243911 /\$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. | \$ 0.243911 /\$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> . | \$ 0.256758 /\$100 |
| 58. | 2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.256758 /\$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 | \$ 0 |
| 60. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,898,635,670 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ 0 /\$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). | \$ 0.256758 /\$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, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - 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

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

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

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 19. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>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 \$ <u>86,662,498</u></p> <p>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 + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>86,662,498</u></p> | |
| 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 | \$ <u>319,072,978</u> |
| 21. | 2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ <u>1,898,635,670</u> |
| 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 | \$ <u>0</u> |
| 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 | \$ <u>93,949,421</u> |
| 24. | Total adjustments to the 2023 taxable value. Add Lines 22 and 23. | \$ <u>93,949,421</u> |
| 25. | Adjusted 2023 taxable value. Subtract Line 24 from Line 21. | \$ <u>1,804,686,249</u> |
| 26. | 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ <u>0.243911</u> /\$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. | \$ <u>0.195821</u> /\$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> . | \$ <u>1,645,490,261</u> |

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. | <p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>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</p> <p>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</p> <p>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</p> <p>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</p> <p>E. Add Line 30 to 31D.</p> | \$ 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. | <p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0 /\$100 |
| 35. | <p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0 /\$100 |

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 36. | <p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>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..... \$ <u>0</u></p> <p>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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ <u>0</u> /\$100 |
| 37. | <p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>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. \$ <u>0</u></p> <p>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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ <u>0</u> /\$100 |
| 38. | <p>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.</p> <p>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 \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ <u>0</u> /\$100 |
| 39. | <p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p> | \$ <u>0.179133</u> /\$100 |
| 40. | <p>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.</p> <p>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 \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p> | \$ <u>0.179133</u> /\$100 |
| 41. | <p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> | \$ <u>0.185402</u> /\$100 |

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| D41. | <p>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</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ 0 /\$100 |
| 42. | <p>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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 1,355,483</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 1,355,483</p> | \$ 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. | <p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 103.69 %</p> <p>C. Enter the 2021 actual collection rate. 100.90 %</p> <p>D. Enter the 2020 actual collection rate. 100.05 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> | 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. | <p>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.</p> | \$ _____ /\$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. | \$ 0 /\$100 |

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

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

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

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|--------------------|
| 51. | 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. | \$ 0 |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 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. | \$ 0 |
| 53. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,898,635,670 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0 /\$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> . | \$ 0.243911 /\$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. | \$ 0.243911 /\$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> . | \$ 0.256758 /\$100 |
| 58. | 2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.256758 /\$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 | \$ 0 |
| 60. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,898,635,670 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ 0 /\$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). | \$ 0.256758 /\$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). | \$ <u>0.256758</u> /\$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

Item No. 08

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

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 §
 §
COUNTY OF COLLIN §

**FIRST AMENDMENT TO DEVELOPMENT
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)

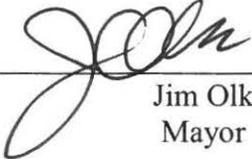
EXECUTED as of the date first above written.

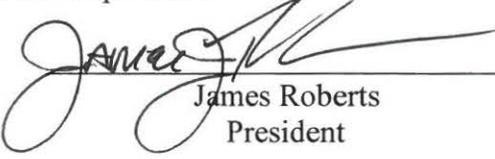
CITY:

OWNER:

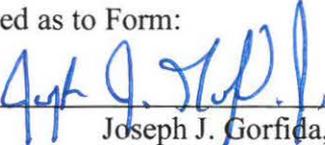
CITY OF LUCAS, TEXAS

GOOSE REAL ESTATE, INC.,
an Ohio corporation

By  _____
Jim Olk
Mayor

By  _____
James Roberts
President

Approved as to Form:

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

THE STATE OF TEXAS §

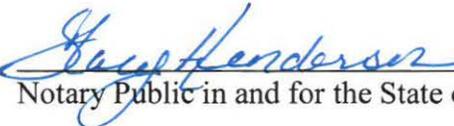
§

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 §

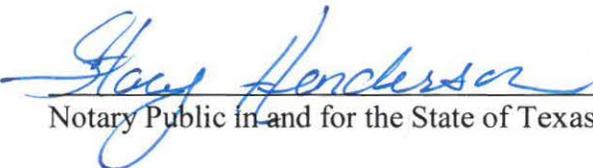
§

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'sranch.developmentag-v3.doc

EXHIBIT "A-2"
Legal Description

STATE OF TEXAS §
COUNTY OF COLLIN §

WHEREAS I, LOGAN FORD, am 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 Dale 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 notes 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 795.00 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 Wininghoff Road East (county road #313) and being the Southeast corner of this tract;

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

THENCE North 00 deg. 42 min. West with the centerline of Wininghoff 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 1067.00 feet to an iron pin, the Southwest corner of the Welborn tract;

THENCE South 09 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 09 deg. 10 min. 47 sec. East with the centerline of Ford Lane a distance of 1922.33 feet to an iron pin;

THENCE South 00 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. 50 min. West with the West line of the Weaver tract a distance of 230.35 feet to an iron pin;

THENCE South 00 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. 50 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 00 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 70.1416 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 |
| | | | | | \$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 |
| | | | | <u>\$75,913.52</u> |

*"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





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 |
| | | | | | \$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)

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 | 3,808 | \$8.23 | \$31,339.84 |
| Ford St | 2455 LF | 7,093 | \$8.23 | \$58,375.39 |
| | | | | <u>\$89,715.23</u> |

*"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



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 HIPAA 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.

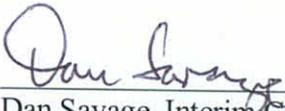
7.11 Assignment. Neither Party shall assign or otherwise transfer this Agreement, any interest in this Agreement, or any right or obligation hereunder to any other Party without the written consent of the other Party.

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.

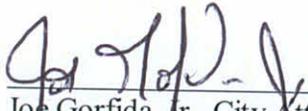
(signature page to follow)

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.

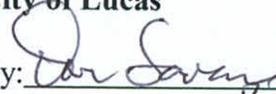
By: 

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

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.