AGENDA

CITY COUNCIL MEETING

August 21, 2025 | 6:35 PM or immediately following the Lucas Fire Control, Prevention and EMS 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 21, 2025, beginning at 6:35pm 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 the City Secretary prior to the start of the meeting. This form will also allow a place for comments.

Submit Written Comments: If you are unable to attend a meeting and would like to submit written comments regarding a specific agenda item, email City Secretary Toshia Kimball at tkimball@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

Citizen Input

1. 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.

2. Items of Community Interest.

Consent Agenda

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

3. Consent Agenda:

   A. Approval of minutes of the August 7, 2025, City Council meeting.

   B. Approval of Resolution R-2025-08-00571 adopting the City of Lucas Public Funds Investment Policy.

Regular Agenda

4. Consider the concept in principle to enter into a Development Agreement with Good Luck Real Estate Development, LLC, for roadway improvements to the first 1,284 feet of Stinson Road south of West Lucas Road to include a right-turn lane on Stinson Road. **(Presenter: Development Director, Joe Hillbourn)**

Public Hearing

5. Consider the City of Lucas Proposed Budget for Fiscal Year 2025-2026:

   A. Discuss proposed budget.

   B. Conduct Public Hearing.

   Schedule the date for adopting an ordinance approving Fiscal Year 2025-2026 budget for Monday August 25, 2025 (Special Meeting), at 6:35 pm or immediately following the Lucas Fire Control, Prevention and EMS District meeting to be held at 6:30 pm. **(Presenter: Finance Director, Liz Exum)**

Executive Session

6. Executive Session: There is not an Executive Session scheduled for this 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.

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

8. Adjournment.

Certification

I do hereby certify that the above notice was posted in accordance with the Texas Open Meetings Act on the bulletin board at Lucas City Hall, 665 Country Club Road, Lucas, TX 75002 and on the City's website at www.lucastexas.us on or before 5:00 p.m. on August 15, 2025.

Toshia Kimball, City Secretary

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

City of Lucas
City Council Agenda Request
August 21, 2025

Item No. 01

Requester: Mayor Dusty Kuykendall

Agenda Item Request

Citizen Input.

Background Information

NA

Attachments/Supporting Documentation

NA

Budget/Financial Impact

NA

Recommendation

NA

Motion

NA

Item No. 02

City of Lucas
City Council Agenda Request
August 21, 2025

Requester: Mayor Dusty Kuykendall

Agenda Item Request

Items of Community Interest.

Background Information

NA

Attachments/Supporting Documentation

NA

Budget/Financial Impact

NA

Recommendation

NA

Motion

NA

Item No. 03

City of Lucas
City Council Agenda Request
August 21, 2025

Requester: City Secretary Toshia Kimball
Finance Director Liz Exum

Agenda Item Request

Consent Agenda:

A. Approval of the minutes of the August 7, 2025, City Council meeting.

B. Approval of Resolution R-2025-08-00571 adopting the City of Lucas Public Funds Investment Policy.

Background Information

Agenda Item B:

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

Attachments/Supporting Documentation

1. Minutes of the August 7, 2025, City Council meeting.
2. Resolution R-2025-08-00571 Adopting the City of Lucas Public Funds Investment Policy
3. Exhibit A: City of Lucas Public Funds Investment Policy

Budget/Financial Impact

N/A

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 7, 2025 | 6:30 PM
Council Chambers
City Hall | 665 Country Club Road, Lucas, Texas

City Councilmembers Present:
Mayor Dusty Kuykendall
Mayor Pro Tem Debbie Fisher
Councilmember Chris Bierman
Councilmember Neil Peterson
Councilmember Brian Stubblefield
Councilmember Tim Johnson
Councilmember Phil Lawrence

City Staff Present:
City Manager John Whitsell
City Secretary Toshia Kimball
Development Services Director Joe Hilbourn
Finance Director Liz Exum
CIP Manager Patrick Hubbard
Fire Chief Ted Stephens
Deputy Casey Clopton

Mayor Kuykendall called the meeting to order at 6:30 p.m., determined that a quorum was present, and the Pledge of Allegiance was recited.

Citizen Input

1. Citizen Input

Debbie Jacobs, 1415 Ford Lane, Lucas, Texas, 75002, discussed items that she would like to see in the Lucas newsletter, including:
Encouraging citizens to maintain their culverts.
Addressing the issue of citizens blowing grass clippings in the middle of the street.
Inquired whether an ordinance exists regarding the maintenance and storage of boats and recreational vehicles on private property.

Curtis Helton, 2300 McGarity Lane, Lucas, Texas 75002. Mr. Hilton addressed concerns regarding trash and litter resulting from construction activities. He also noted the absence of a speed limit sign on his street, reporting that vehicles frequently travel at excessive speeds in the area.

Community Interest

2. Items of Community Interest:

A. Wanda Smith, Community Waste Disposal (CWD) Municipal Coordinator, would like to inform the City Council that during August 2025, for every ton of materials recycled in our municipality's curbside recycling program, CWD will donate $10.00 to the Community Foundation of the Texas Hill Country.

Ms. Smith, CWD Municipal Coordinator, presented to the City Council.

Mayor Kuykendall presented the items of Community Interest.

- Lucas Farmers Market – Upcoming Farmers Market August 23, 2025, Back-to-School-Event

- Public Lands Trail Cleanup – Blackland Prairie Raptor Center, September 20, 2025, 9 am - 1 pm.
- Closures – City Hall will be closed for Labor Day on September 1, 2025.
- Movie in the Park – October 3, 2025, at 7 pm. The movie shown will be Scoob. Free Hot dogs will be served.
- Lucas Fire Rescue Open House – October 5, 2025, 12 pm – 3 pm at the Lucas Fire Station.
- Volunteer With the City of Lucas

Consent Agenda

3. Consent Agenda:

A. Approval of minutes of the July 17, 2025, City Council meeting.

B. 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, 2025, through September 30, 2026.

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

Public Hearing

4. Conduct a public hearing to consider Ordinance number 2025-06-01018 amending the City of Lucas Code of Ordinances, Chapter 14, titled "Zoning," Article 14.01, titled (General Provisions" and Article 14.03 titled "Districts."

A. Presentation by Joe Hilbourn
B. Conduct public hearing
C. Take action on the amendment request

Development Services Director Joe Hilbourn presented.

Mayor Kuykendall opened the public hearing at 6:49 pm.

Mayor Kuykendall closed the public hearing at 6:49 pm.

MOTION: A motion was made by Mayor Kuykendall, seconded by Councilmember Bierman, to approve Ordinance Number 2025-06-01018 amending the City of Lucas Code of

Ordinance, Chapter 14, titled "Zoning," Article 14.01, titled "General Provisions," and Article 14.03 titled "Districts." The motion passed unanimously by a 7 to 0 vote.

Regular Agenda

5. Discuss the Fiscal Year 2025-2026 Proposed Budget.

Finance Director Liz Exum presented. There is no motion required on this item.

6. Consider the proposed City of Lucas Property Tax Rate for Fiscal Year 2025-2026:

> **A. Discuss tax rate and take record vote for publication in the Allen American Newspaper.**
>
> **B. Schedule public hearing for tax rate for Monday, August 25, 2025 (Special Meeting) at 6:35 pm, or immediately following the Lucas Fire Control, Prevention, and EMS District Board Meeting.**

Finance Director Liz Exum presented this item on the following property tax options:

1. **No-New-Revenue Tax Rate** - $.232588 ($.179795 M&O and $.052793 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 2024 tax year and the 2025 tax year.

2. **Voter-Approval Tax Rate** - $.239728 ($.186935 M&O and $.052793 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** - $.255463 ($.202670 M&O and $.052793 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.

Ms. Exum explained that City Council will need to vote on a property tax rate option that will be published and advertised as the proposed tax rate, following the tax notice requirements in the Allen American newspaper.

MOTION: A motion was made by Mayor Pro Tem Fisher, seconded by Mayor Kuykendall, to approve Option #3 to be published in the Allen American Newspaper, a proposed tax rate of .255463 percent, which is the De Minimis rate for the 2025 tax year. The following record vote was taken:

Councilmember Peterson	Aye
Councilmember Stubblefield	Aye
Councilmember Bierman	Aye
Mayor Kuykendall	Aye
Mayor Pro Tem Fisher	Aye
Councilmember Johnson	Aye
Councilmember Lawrence	Aye

MOTION: A motion was made by Mayor Kuykendall, seconded by Councilmember Peterson, to set the public hearing date regarding the City of Lucas Fiscal Year 2025-2026 tax rate for Monday, August 25, 2025 **(Special Meeting)** at 6:35 pm, or immediately following the Lucas Fire Control, Prevention, and EMS District Board Meeting. The motion passed by a 7 to 0 vote.

7. Discuss and receive an update regarding Lewis Lane maintenance responsibilities and boundary clarification with the City of Parker.

City Manager John Whitsell presented. No motion required on this item.

8. Consider and provide City Manager direction on a city-wide, July 4, 2026, celebration at Brockdale Park.

City Manager John Whitsell recommended that the city remove this item from the budget because it is not the right time logistically. The City Council was in agreement. There is no motion required on this item.

9. **Consider authorizing the City Manager to negotiate and enter into an agreement with Schaumburg & Polk, Inc. (SPI) to provide professional services in the amount of $259,000 for the design of the McGarity One Million Gallon Ground Storage Tank Project and to transfer $259,000 from Unrestricted Water Fund Reserves to account number 21-8210-490.138 for said project.**

MOTION: A motion was made by Mayor Kuykendall, seconded by Councilmember Lawrence, to approve authorizing the City Manager to negotiate and enter into an agreement with Schaumburg & Polk, Inc. (SPI) to provide professional services in the amount of $259,000 for the design of the McGarity One Million Gallon Ground Storage

Tank and to transfer $259,000 from Unrestricted Water Fund Reserves to account number 21-8210-490.138 for said project. The motion passed by a 7 to 0 vote.

Executive Session Agenda

10. Executive Session:

A. The City Council will convene into executive session pursuant to Section 551.074 of the Texas Government Code, Personnel Matters, to deliberate the appointment, employment, evaluation, reassignment, and duties of a public officer or employee. City Manager.

Mayor Kuykendall convened into Executive Session at 7:32 pm.

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

Mayor Kuykendall reconvened into Executive Session at 8:41 pm.

MOTION: A motion was made by Councilmember Peterson, seconded by Mayor Kuykendall, to approve the first amended and restated employment agreement with City Manager, John Allen Whitsell, with an amendment to Article II to allow for successive one-year renewals and to approve a separate severance agreement. The motion passed unanimously by a 7 to 0 vote.

Adjournment

12. Adjournment.

MOTION: A motion was made by Councilmember Johnson, seconded by Councilmember Lawrence to adjourn the meeting at 8:42 pm. The motion passed unanimously by a 7 to 0 vote.

APPROVED: ATTEST:

Dusty Kuykendall, Mayor

Toshia Kimball, City Secretary

RESOLUTION R-2025-08-00571

[Approving Public Funds Investment Policy]

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

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

WHEREAS, on August 15, 2024, by Resolution R 2024-08-00558 the City Council approved and adopted a written investment policy for the City of Lucas regarding investment of public funds; and

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

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

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

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

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

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

DULY PASSED by the City Council of the City of Lucas, Texas, on this the 21st day of August 2025.

City of Lucas, Texas	ATTEST
______________________________	______________________________
Dusty Kuykendall, Mayor	Toshia Kimball, City Secretary

Exhibit A

Exhibit A

CITY OF LUCAS

INVESTMENT POLICY

INTRODUCTION

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

INVESTMENT POLICY

I. SCOPE

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

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

II. OBJECTIVES

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

The City of Lucas shall utilize cash management procedures which include collection of accounts receivable, vendor payment in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies in order to ensure maximum cash availability and interest earnings on short-term investment of idle cash.

Safety

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

Liquidity

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

Public Trust

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

Yield

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

INVESTMENT STRATEGY

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

A. Investment strategies for operating fund and commingled pools containing operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure which will experience minimal volatility during economic cycles. This may be accomplished by purchasing high quality, short to medium-term investments that will complement each other in a laddered or barbell maturity structure with a maximum maturity of two years. The dollar weighted average maturity of 365 days or less will be calculated using the stated final maturity date of each investment. Funds shall be managed and invested with the objectives (listed in order of priority): Safety, Liquidity, Public Trust, and Yield.

B. Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Investments purchased shall not have a stated final maturity date which exceeds the debt service payment date. Funds shall be managed and invested with the objectives (listed in order of priority): Safety, Liquidity, Public Trust, and Yield.

C. Investment strategies for debt service reserve funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund from investments with a low degree of volatility. Investments should be of high quality and, except as may be required by the bond ordinance specific to an individual issue, of short to intermediate-term maturities with a maximum maturity of five years. Funds shall be managed and invested with the objectives (listed in order of priority): Safety, Liquidity, Public Trust, and Yield.

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

III. RESPONSIBILITY AND CONTROL

Delegation of Authority and Training

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

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

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

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

Internal Controls

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

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

A. Control of collusion.

B. Separation of transaction authority from accounting and record keeping.

C. Custodial safekeeping.

D. Avoidance of physical delivery securities.

E. Clear delegation of authority to subordinate staff members.

F. Written confirmation for telephone (voice) transactions for investments and wire transfers.

Prudence

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

A. The investment of all funds, or funds under City's control, over which the Officer had responsibility rather than a consideration as to the prudence of a single investment.

B. Whether the investment decision was consistent with the written City's Investment Policy.

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

Ethics and Conflicts of Interest

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

An Investment Officer who has a personal business relationship with an organization seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City of Lucas.

Quarterly Reporting

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

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

Methods

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

A. A listing of individual investments held at the end of the reporting period by maturity date.

B. Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of investments for the period.

C. Average weighted yield to maturity of portfolio on entity investments as compared to applicable benchmarks.

D. Listing of investments held by fund.

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

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

Active Portfolio Management

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

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

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

Investments

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

1. Authorized

   A. Obligations, including letters of credit, of the United States of America, or its agencies and instrumentalities, including the Federal Home Loan Banks.

   B. Direct obligations of the State of Texas and agencies thereof.

   C. Other obligations, the principal of and interest on which are unconditionally guaranteed by the State of Texas or United States of America or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States.

   D. Obligations of the States, agencies thereof, Counties, Cities, and other political subdivisions of any state having been rated as investment quality by a nationally recognized investment rating firm, and having received a rating of not less than "A" or its equivalent.

   E. Certificates of deposit and other evidences of deposit at a financial institution that, a) has its main office or a branch office in Texas and is guaranteed or insured by the Federal Deposit Insurance Corporation or National Credit Union Share Insurance Fund or their successors, b) is secured by obligations described in Section V. SAFEKEEPING AND CUSTODY and in a manner and amount provided by law for deposits of the City of Lucas, or c) is executed through a depository institution or an approved broker that has its main office or a branch office in Texas that meets the requirements of the PFIA.

   F. Fully collateralized direct repurchase agreements with a defined termination date secured by cash or obligations of the United States or its agencies and instrumentalities pledged with a third party, selected by the City's Finance Director, other than an agency for the pledger. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in Texas.

G. Texas local government investment pools that seek to maintain a stable dollar asset value, would be described as "government" portfolios, are specifically authorized by the governing body of the City of Lucas, and comply with the requirements of State law.

H. Investment pools that provide fixed maturity, fixed yield investments, are specifically authorized by the governing body of the City of Lucas, and comply with the requirements of State law.

I. SEC registered, no load, government money market mutual funds that comply with the requirements of State law.

2. <u>Not Authorized</u>

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

A. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.

B. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.

C. Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years.

D. Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

3. <u>Holding Period</u>

The City of Lucas intends to match the holding periods of investment funds with liquidity needs of the City. In no case will the average maturity of investments of City's operating funds exceed one year. The maximum final stated maturity of any investment shall not exceed five years.

4. Risk and Diversification

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

A. Risk of issuer default is controlled by limiting investments to those instruments allowed by the PFIA, which are described herein.

B. Risk of market price changes shall be controlled by avoiding over-concentration of assets in a specific maturity sector, limitation of average maturity of operating funds investments to one year, and avoidance of over-concentration of assets in specific instruments.

C. All investment funds shall be placed directly with qualified investment providers as authorized by this Investment Policy and the PFIA.

IV. SELECTION OF QUALIFYING INSTITUTIONS

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

Primary Depository

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

Broker/Dealers

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

V. SAFEKEEPING AND CUSTODY

Insurance and Collateral

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

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

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

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

Custodial Agreement

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

Collateral Defined

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

A. FDIC insurance coverage.

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

C. Obligations, the principal and interest on which, are conditionally guaranteed or insured by the State of Texas.

D. A bond of a county, city or other political subdivision of the State of Texas having been rated no less than "A" or its' equivalent by a nationally recognized rating agency, with a remaining maturity of ten (10) years or less.

E. A letter of credit issued to the City of Lucas by the Federal Home Loan Bank.

Subject to Audit

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

Delivery vs. Payment

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

VI. INVESTMENT POLICY ADOPTION

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

City of Lucas
City Council Agenda Request
August 21, 2025

Item No. 04

Requester: Development Services Director Joe Hilbourn

Agenda Item Request

Consider the concept in principle to enter into a Development Agreement with Good Luck Real Estate Development, LLC, for roadway improvements to the first 1,284 feet of Stinson Road south of West Lucas Road to include a right-turn lane on Stinson Road.

Background Information

This project is located on the south side of West Lucas Road and northeast of Stinson Road, between 505 West Lucas Road and 685 West Lucas Road. The property is currently zoned Residential 2-acre (R-2) and has an approved preliminary plat.

As part of the project, Stinson Road will be realigned, and this section will be built as a concrete roadway. The owner will construct roadway facilities that consist of replacing and realigning the existing Stinson Road (approximately 1,284 feet). The Comprehensive Plan that was adopted in 2017 included this realignment. The City will be responsible for its proportional share of roadway improvements, in this case the City's responsibility is 95%.

The developer's total seven-day traffic count was 14,142 trips, creating a daily average of 2,020 trips. The number of lots proposed is 10, with an average trip count of 10 trips for each lot, per day creating 100 trips per day. 100/2,020 = 0.0495, the City's proportional share is 95%. Staff does have a concern that all traffic on Stinson Road was included in the analysis, and some traffic may continue to use the existing section of road.

In the Development Agreement, Article 3, Section 2, City Cost Participation for Roadway Improvements states: The City agrees to participate in the costs of the Roadway Improvements as set forth herein. The City's participation in the cost of the construction of the Roadway Improvements shall be 95% of the actual costs incurred by the Owner for the Roadway Improvements (the "City Participation Amount"), provided however, that the City Participation Amount will not exceed $762,250.00. Within thirty (30) days after Completion of Construction of the Roadway Improvements, the City shall pay to the Owner an amount equal to the City Participation Amount.

The Owner agrees to competitively bid the Roadway Improvements to at least three (3) contractors.

In July 2022, this item was brought before the City Council and there were concerns with the availability of funds for this project at that time.

The developer would like to see if the city has the ability to move forward at this time before going through the bidding process.

Staff will bring back the development agreement for final approval once the project has three competitive bids.

City of Lucas
City Council Agenda Request
August 21, 2025

Item No. 04

Attachments/Supporting Documentation

1. Proposed Development Agreement
2. Traffic Counts Provided by the Developer
3. Traffic Counts Completed by the City
4. Pavement Dimension Control Plan
5. 07/07/2022 City Council Meeting Minutes

Budget/Financial Impact

Once bidding has been received, appropriation brought back to council for approval in FY 2025/2026 budget.

Recommendation

The proposed development agreement complies with the City's approved Master Thoroughfare Plan.

Motion

I make a motion to approve/deny the concept in principle to enter into a Development Agreement with Good Luck Real Estate Development, LLC, for roadway improvements to the first 1,284 feet of Stinson Road south of West Lucas Road to include a right-turn lane on Stinson Road.

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

This Development Agreement (the "***Agreement***") is made by and between Good Luck Real Estate Development, LLC, a Texas limited liability company (the "***Owner***"), and the City of Lucas, Texas (the "***City***").

RECITALS

WHEREAS, Owner owns that certain tract of real property consisting of 22.679 acres, more or less, located in the City of Lucas, Collin County, Texas, more particularly described and/or depicted on **Exhibit A** attached hereto and incorporated herein (the "***Property***"). Owner intends to develop a ten (10) lot residential subdivision on the Property; and

WHEREAS, Owner has agreed to (i) dedicate a portion of the Property to the City to allow Stinson Road to be extended north through the Property so that it intersects with W. Lucas Road, as generally depicted on **Exhibit B** attached hereto and incorporated herein (the "***Dedication Area***") and (ii) construct and install within the Dedication Area a variable width public road (the "***Roadway Improvements***"); 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 mutual covenants and agreements herein contained, City and Owner agree as follows:

Article 1
Term

This Agreement shall commence on the last date all the parties have executed this Agreement ("***Effective Date***") and shall terminate on the date ("Expiration Date") that is the earlier date of (1) the expiration of one (1) year after City acceptance of the Roadway Improvements; or (2) the date the Owner has fully satisfied all of the terms and conditions herein; or (3) unless sooner terminated herein.

Article 2
Definitions

For the purposes of this Agreement, each of the following terms shall have the meanings set forth herein unless the context clearly requires otherwise:

2.01 ***"Approved Plans"*** means the plans and specifications for the Roadway Improvements and Intersection Improvements approved by the City Manager of the City of Lucas, or designee. The Approved Plans shall be in substantial conformance with the Construction Plans (hereinafter defined) submitted by the Owner and attached as **Exhibit C**, and the approval shall not be unreasonably withheld, conditioned or delayed.

2.02 ***"City Manager"*** means the City Manager of the City of Lucas, or designee.

2.03 "***Commencement of Construction***" means the completion of all of the following items: (i) preparation and approval of the Approved Plans, (ii) issuance by all applicable governmental authorities of necessary permits for the construction of the Roadway Improvements, and (iii) commencement of grading for the Roadway Improvements pursuant to Approved Plans.

2.04 ***"Completion of Construction"*** means that (i) the Roadway Improvements have been substantially completed in accordance with the Approved Plans, (ii) a certificate of substantial completion has been issued by the general contractor(s) and engineer(s) for the Roadway Improvements, and a copy of such certificate has been delivered to the City, and (iii) the Roadway Improvements have been accepted in writing by the City, which the City agrees to do within ten (10) days after receipt of request therefore as long as the Roadway Improvements have been constructed substantially in accordance with the Approved Plans.

2.05 "***Effective Date***" shall mean the last date of execution of this Agreement.

2.06 "***Event of Bankruptcy or Insolvency***" shall mean insolvency, appointment of receiver for any part of Owner's property and such appointment is not terminated within ninety (90) days after such appointment is initially made, any general assignment for the benefit of creditors, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Owner and such proceeding is not dismissed within ninety (90) days after filing thereof.

2.07 ***"Force Majeure"*** shall mean any contingency or cause beyond the reasonable control of Owner, as applicable, including, without limitation, acts of God or the public enemy, war riot, civil commotion, insurrection, adverse weather, government or de facto governmental action or inaction (unless caused by negligence or omissions of Owner), fires, explosions or floods, strikes, slowdowns or work stoppages, shortage of materials and labor, or delays by the City.

Article 3
Roadway Improvements

3.01 **Construction of Roadway Improvements.** Owner agrees to design and install the Roadway Improvements in accordance with the applicable standards, ordinances and regulations adopted by the City ("***City Standards***"). The Owner shall submit plans for the design and construction of the Roadway Improvements ("***Construction Plans***") to the City for review and approval by the City Manager, and the Construction Plans shall become the Approved Plans when approved by the City. The Construction Plans shall include the estimated cost of design and/or have a date of installation for the Roadway Improvements. Subject to extension for delays caused by events of Force Majeure and to the City's approval of the Construction Plans, Owner agrees to construct the Roadway Improvements in substantial accordance with the Approved Plans. The parties acknowledge and agree that the City and Owner have no obligation to condemn or pay any sum of money in connection with the dedication of right-of-way except as otherwise provided herein. The Roadway Improvements shall be constructed within the Dedication Area. The Owner agrees and covenants to cause commencement of the Roadway Improvements on or before September 26, 2025, and to cause Completion of Construction of the Roadway Improvements to occur within six (6) months thereafter.

3.02 **City Cost Participation for Roadway Improvements.** The City agrees to participate in the costs of the Roadway Improvements as set forth herein. The City's participation in the cost of the construction of the Roadway Improvements shall be 95% of the actual costs incurred by the Owner for the Roadway Improvements (the "***City Participation Amount***"), provided, however, that the City Participation Amount will not exceed $762,250.00. Within thirty (30) days after Completion of Construction of the Roadway Improvements, the City shall pay to the Owner an amount equal to the City Participation Amount. The Owner has already completed the process of competitively bidding the Roadway Improvements and received bids from three (3) contractors, a breakdown of which is attached hereto as **Exhibit D** (the "Bids"). In no case shall the City Participation Amount to the Roadway Improvements exceed thirty percent (30%) of the actual costs of design, engineering, site preparation and construction of any improvements, including buildings or the Roadway Improvements themselves, 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.

Article 4
Notice

Any notice to be given or to be served upon a Party hereto in connection with this Agreement must be in writing and may be given by hand delivery or by certified or registered mail and shall be deemed to have been given and received two (2) business days after a certified or registered letter containing such notice, properly addressed with postage prepaid, is deposited in the United States mail, and if given otherwise than by certified or registered mail, it shall be deemed to have been given and delivered to and received by the Party (or such Party's agent or representative) to whom it is addressed when actually received by the intended recipient. Such notice shall be given to the Parties hereto at the address set forth below. Any Party hereto may, at any time by giving two (2) days written notice to the other parties, designate any other address in substitution of the foregoing address to which such notice shall be given.

If notice to Owner:

Good Luck Real Estate Development, LLC
____
____
____

With a copy to:

Robert M. Allen
Higier Allen & Lautin, PC
2711 N. Haskell Avenue, Suite 2400
Dallas, Texas 75204

If notice to City:	With a copy to:
John Whitsell, City Manager City of Lucas, Texas 665 Country Club Road Lucas, Texas 75002	Joseph J. Gorfida, Jr., City Attorney Nichols, Jackson, Dillard, Hager & Smith, LLP 500 North Akard Street 1800 Ross Tower Dallas, Texas 75201

Article 5
Termination

This Agreement shall terminate upon the earliest to occur of the following:

(a) the written agreement of the parties;
(b) the Expiration Date;
(c) the election by either party in the event the other party breaches any of the terms or conditions of this Agreement and such breach is not cured within thirty (30) days after written notice thereof to the breaching party;
(d) the election by the City if the Owner suffers an Event of Bankruptcy or Insolvency;
(e) the election by the City, if any impositions owed to the City or the State of Texas by the Owner shall become delinquent (provided, however the Owner retains the right to timely and properly protest and contest any such impositions); and
(f) the election by the City, if any subsequent Federal or State legislation or any decision of a court of competent jurisdiction declares or renders this Agreement invalid, illegal or unenforceable prior to the date of Completion of Construction.

Article 6
Miscellaneous

6.01 **Assignment of Agreement.** This Agreement may not be assigned by Owner without the prior written consent of City which consent shall not be unreasonably withheld, conditioned or delayed. This Agreement may not be assigned, in whole or in part, by City.

6.02 **Venue.** This Agreement shall be construed under and in accordance with the laws of the State of Texas and is specifically performable in Collin County, Texas. Exclusive venue shall be in state district court in Collin County, Texas.

6.03 **Savings/Severability.** In case any one or more provisions contained in this Agreement shall be for any reason held invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof, 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.

6.04 **Authority.** Each of the Parties represents and warrants to the other that they have the full power and authority to enter into and fulfill the obligations of this Agreement.

6.05 **Entire Agreement.** This Agreement contains the entire agreement of the Parties with respect to the matters contained herein and may not be modified or terminated except upon the provisions hereof or by the mutual written agreement of the Parties to this Agreement.

6.06 **Consideration.** This Agreement is executed by the Parties hereto without coercion or duress and for substantial consideration, the sufficiency of which is forever confessed.

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

6.08 **Representations.** Each signatory represents this Agreement has been read by the Party for which this Agreement is executed, and that such Party has had an opportunity to confer with its legal counsel.

6.09 **Miscellaneous Drafting Provisions.** This Agreement shall be deemed drafted equally by all parties hereto. The language of all parts of this Agreement shall be construed as a whole according to its fair meaning, and any presumption or principle that the language herein is to be construed against any Party shall not apply. Headings in this Agreement are for the convenience of the Parties and are not intended to be used in construing this document.

6.10 **Binding Effects.** This Agreement will be binding upon and inure to the benefit of the Parties hereto and their respective heirs, executors, administrators, legal representatives, successors, and authorized assigns. This Agreement only inures to the benefit of, and may only be enforced by, the Parties and their respective heirs, executors, administrators, legal representatives, assignees, lender, successors, and City. No other person or entity is a third-party beneficiary of this Agreement.

6.11 **No Joint Venture.** 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, or to cause City to be deemed to be a constituent partner of the Owner.

6.12 **Recordation of Agreement.** A copy of this Agreement shall be recorded in the Deed Records of Collin County, Texas. THIS AGREEMENT AND ALL OF ITS TERMS, CONDITIONS, AND PROVISIONS IS AND SHALL CONSTITUTE A RESTRICTION AND CONDITION UPON THE PROJECT AND ALL PORTIONS THEREOF AND A COVENANT RUNNING WITH THE PROJECT AND ALL PORTIONS THEREOF, AND IS AND SHALL BE BINDING UPON OWNER AND ALL OF ITS HEIRS, SUCCESSORS, AND ASSIGNS AND THE FUTURE OWNERS OF THE PROPERTY AND ANY PORTION THEREOF; PROVIDED, HOWEVER, THIS AGREEMENT SHALL NOT CONSTITUTE AN OBLIGATION OF OR BE DEEMED A RESTRICTION OR ENCUMBRANCE WITH RESPECT TO ANY FINAL PLATTED RESIDENTIAL LOT UPON WHICH A COMPLETED HOME HAS BEEN CONSTRUCTED. UPON COMPLTION OF CONSTRUCTION OR ANY EARLIER TERMINATION OF THIS AGREEMENT THE PARTIES SHALL EXECUTE AND

RECORD A RELEASE OF THIS AGREEMENT IN THE REAL PROPERTY RECORDS OF COLLIN COUNTY, TEXAS.

6.13 **Multiple Counterparts and Duplicate Originals.** This Agreement may be executed in any number of multiple counterparts and/or duplicate originals, each of which shall be deemed an original and all of which considered together shall be deemed one and the same Agreement.

6.14 **THIS SECTION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.**

PARTIES' ACKNOWLEDGEMENT OF LUCAS' COMPLIANCE WITH FEDERAL AND STATE CONSTITUTIONS, STATUTES AND CASE LAW, AND FEDERAL, STATE AND LOCAL ORDINANCES, RULES AND REGULATIONS; AND OWNER'S WAIVER AND RELEASE OF CLAIMS FOR OBLIGATIONS IMPOSED BY THIS AGREEMENT AND OTHER DEVELOPMENT OBLIGATIONS IMPOSED BY THE CITY UPON THE DEVELOPMENT.

OWNER ACKNOWLEDGES AND AGREES THAT:

I. THE CONVEYANCES, DEDICATIONS, EASEMENTS AND/OR PAYMENT OF MONEY REQUIRED BY THIS AGREEMENT AND THE OTHER DEVELOPMENT OBLIGATIONS IMPOSED BY THE CITY UPON THE PROJECT TO BE PERFORMED BY OWNER, IN WHOLE OR IN PART, DO NOT CONSTITUTE A:

(A) TAKING UNDER THE TEXAS OR UNITED STATES CONSTITUTION;

(B) VIOLATION OF THE TEXAS WATER CODE, AS IT EXISTS OR MAY BE AMENDED;

(C) NUISANCE; AND/OR

(D) CLAIM FOR DAMAGES AND/OR REIMBURSEMENT AGAINST THE CITY FOR A VIOLATION OF ANY FEDERAL AND/OR STATE CONSTITUTION, STATUTE AND/OR CASE LAW AND/OR FEDERAL, STATE AND/OR LOCAL ORDINANCE, RULE AND/OR REGULATION.

II. THE AMOUNT OF OWNER'S FINANCIAL OR INFRASTRUCTURE CONTRIBUTION (AFTER RECEIVING ALL CONTRACTUAL OFFSETS, CREDITS AND REIMBURSEMENTS, IF ANY) AGREED TO IN THIS AGREEMENT IS ROUGHLY PROPORTIONAL TO THE DEMAND THAT THE PROJECT PLACES ON THE CITY'S INFRASTRUCTURE.

III. OWNER HEREBY AGREES THAT ANY INFRASTRUCTURE THAT IT CONSTRUCTS OR PROPERTY THAT IT CONVEYS TO THE CITY PURSUANT TO THIS AGREEMENT AND THE OTHER DEVELOPMENT OBLIGATIONS IMPOSED BY THE CITY UPON THE PROJECT IS ROUGHLY PROPORTIONAL TO THE BENEFIT RECEIVED BY OWNER FOR SUCH INFRASTRUCTURE AND LAND, AND OWNER HEREBY WAIVES ANY CLAIMS THEREFORE THAT IT MAY HAVE. OWNER FURTHER ACKNOWLEDGES AND AGREES THAT ALL PREREQUISITES TO SUCH A DETERMINATION OF ROUGH PROPORTIONALITY HAVE BEEN MET, AND THAT ANY VALUE RECEIVED BY THE CITY RELATIVE TO SAID INFRASTRUCTURE AND CONVEYANCE ARE RELATED BOTH IN NATURE AND EXTEND TO THE IMPACT OF THE DEVELOPMENT OF THE PROJECT ON THE CITY'S INFRASTRUCTURE. OWNER AND THE CITY FURTHER AGREE TO WAIVE AND RELEASE ALL CLAIMS ONE MAY HAVE AGAINST THE OTHER RELATED TO ANY AND ALL ROUGH PROPORTIONALITY AND INDIVIDUAL DETERMINATION REQUIREMENTS MANDATED BY THE UNITED STATES SUPREME COURT IN *DOLAN V. CITY OF TIGARD*, 512 U.S. 374 (1994), AND ITS PROGENY, AS WELL AS ANY OTHER REQUIREMENTS OF A NEXUS BETWEEN DEVELOPMENT CONDITIONS AND THE PROJECTED IMPACT OF THE PUBLIC INFRASTRUCTURE.

(IV) OWNER RELEASES THE CITY FROM ANY AND ALL CLAIMS OR CAUSES OF ACTION BASED ON EXCESSIVE OR ILLEGAL EXACTIONS.

(V) OWNER WAIVES ANY CLAIM FOR DAMAGES AND/OR REIMBURSEMENT AGAINST THE CITY FOR A VIOLATION OF ANY FEDERAL AND/OR STATE CONSTITUTION, STATUTE AND/OR CASE LAW AND/OR FEDERAL, STATE AND/OR LOCAL ORDINANCE, RULE AND/OR REGULATION.

(VI) THIS PARAGRAPH SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.

(Signature Page Follows)

EXECUTED in duplicate originals this ______ day of _____________, 2025.

CITY:

CITY OF LUCAS, TEXAS

By: ____________________________________
Name: ____________________________________
Title: ____________________________________

Approved as to Form

By: ____________________________________
Joseph J. Gorfida, Jr.
(02-24-2022: FINAL TM 127991)

STATE OF TEXAS §
§
COUNTY OF COLLIN §

This instrument was acknowledged before me on the _____ day of _____________, 2025, by _____________________, _________________ of the City of Lucas, Texas, on its behalf.

____
Notary Public – State of Texas

EXECUTED in duplicate originals this ______ day of _____________, 2025.

OWNER:

GOOD LUCK REAL ESTATE DEVELOPMENT, LLC

By: ____________________________________
Name:______________________________
Title:_______________________________

STATE OF TEXAS §
§
COUNTY OF COLLIN §

This instrument was acknowledged before me on the _____ day of _____________, 2025, by _______________, as the _____________ of Good Luck Real Estate Development, LLC, a Texas limited liability company, on behalf f such limited liability company.

____
Notary Public – State of Texas

Exhibit "A"
The Property

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

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

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

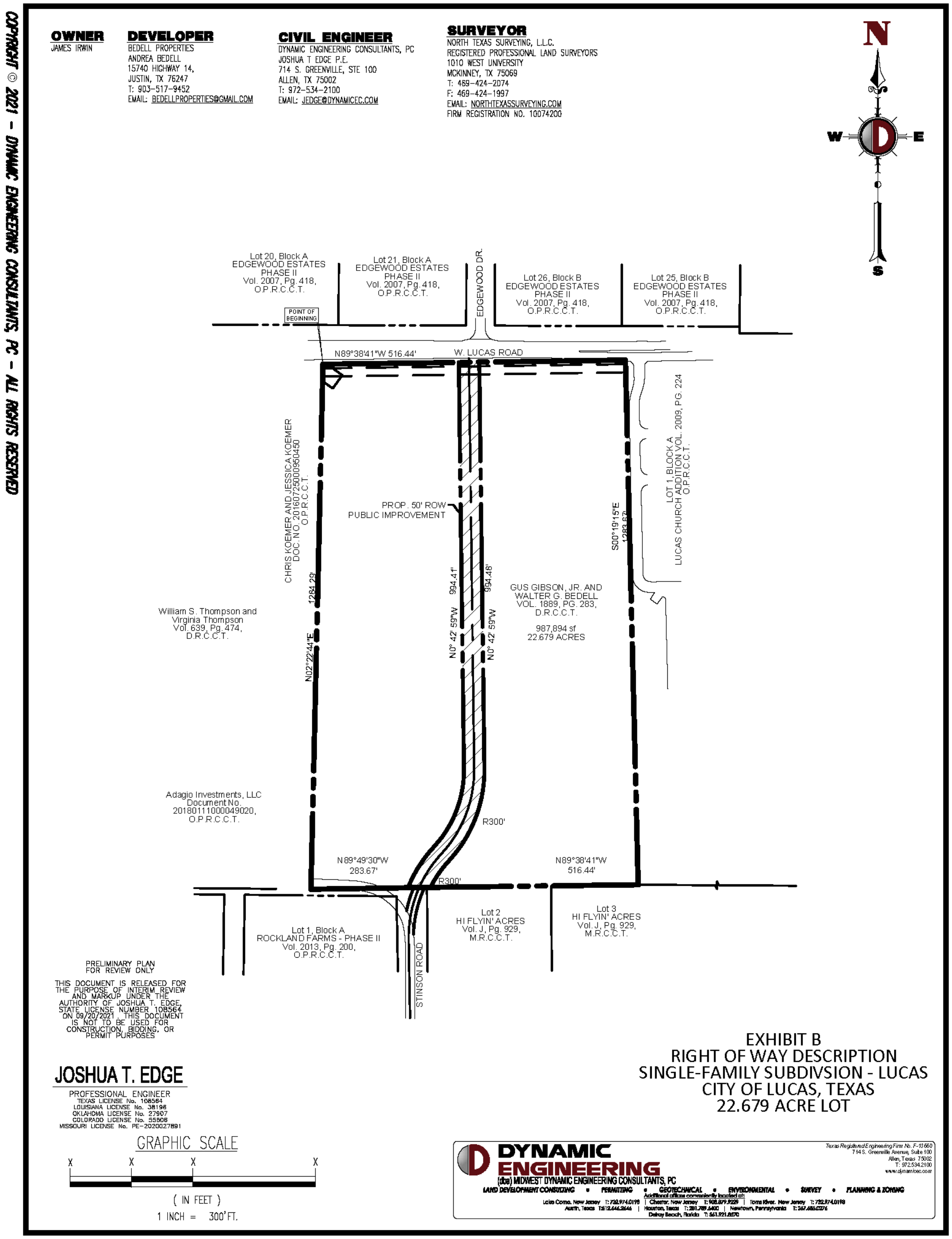
THENCE South 00°19'15" East, along the common line between said 22.661 acre tract and said **LUCAS CHURCH ADDITION**, passing a 1/2" iron rod found for the northwesterly corner of Lot 1, Block A, of said **LUCAS CHURCH ADDITION**, at a distance of 15.00', and continuing in all, a total distance of 1283.67'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

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

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

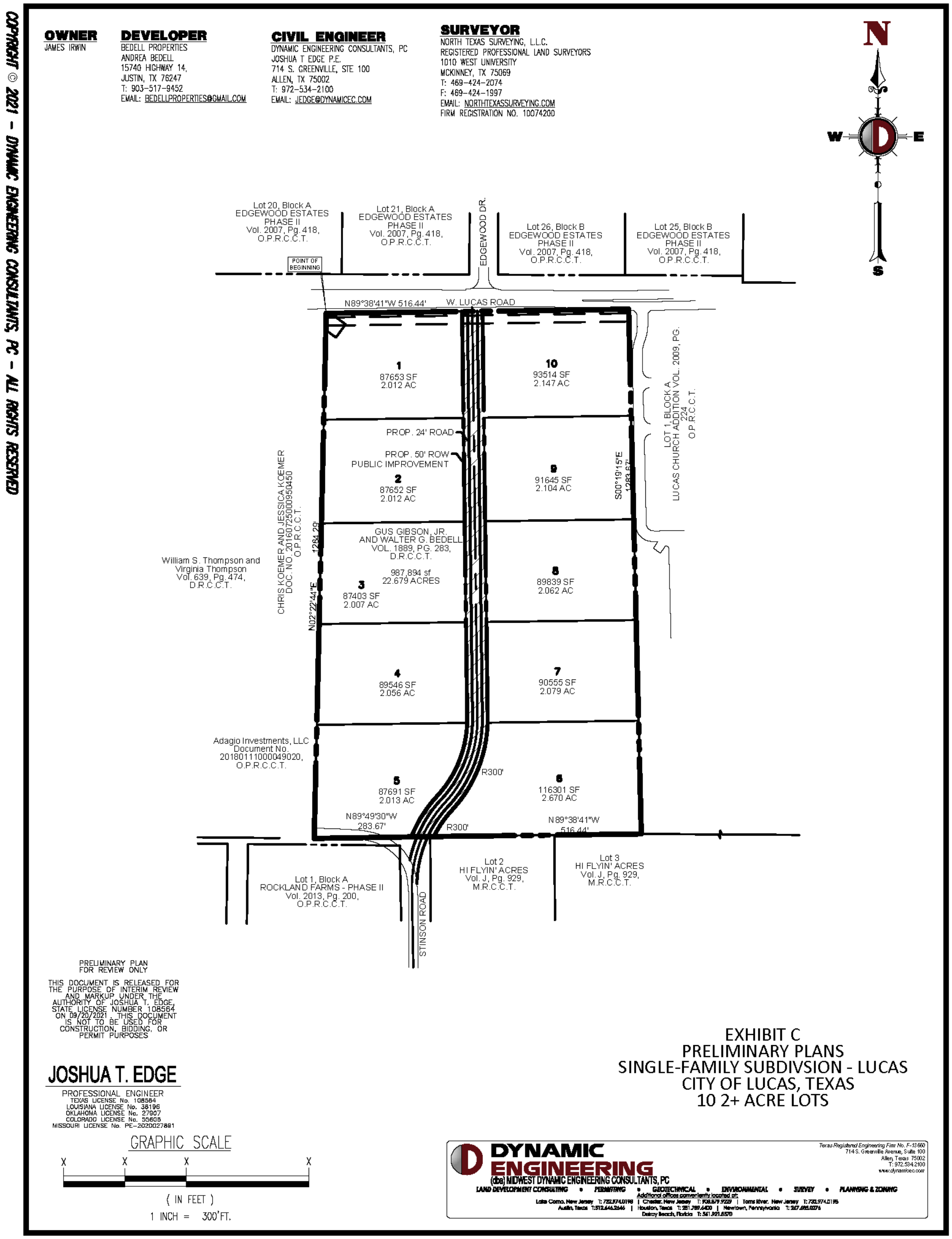
THENCE North 02°22'44" East, along the westerly line of said 22.661 acre, same being the easterly line of said Adagio Investments, LLC tract, passing a 1/2" iron rod found, at a distance of 44.70' and continuing a distance of 390.43' (total easterly line of said Adagio tract: 435.13') a 1/2" iron rod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

Exhibit "B"
The Dedication Area



Plotted: 09/21/21 – 4:12 PM, By: nduncan, – Product Ver: 24.0s (LMS Tech)
File: \\decpc.local\decfolders\Data\DECPC PROJECTS\3943 James Irwin\99-001 Single Family Subd– Lucas TX\Dwg\Exhibit

Exhibit "C"
The Preliminary Plans



Plotted: 09/21/21 – 4:21 PM, By: nduncan, – Product Ver: 24.0s (LMS Tech)
File: \\decpc.local\decfolders\Data\DECPC PROJECTS\3943 James Irwin\99-001 Single Family Subd- Lucas TX\Dwg\Exhibits\

Exhibit "D"
The Bids

[SEE ATTACHED]

Dynamic Traffic, LLC
714 S. Greenville Avenue,
Suite 100, Allen, TX 75002
T. 732.681.0760

December 8, 2021

City of Lucas
Development Services
665 Country Club
Lucas, TX 75002

Attn: Joseph Hilbourn

RE: **Traffic Counts**
Lee Creek Estates
West Lucas Road (FM 1378)
City of Lucas, Collin County, Texas
3943-99-001T

Dear Mr. Hilbourn:

Dynamic Traffic has conducted traffic counts in support of the above referenced project in order to quantify the amount of "cut-thru" traffic that would utilize the proposed roadway to travel between Stinson Road and West Lucas Road. This traffic count data was collected via the installation of Automatic Traffic Recorders (ATR's) placed along Stinson Road just east of La Cantera Drive. The ATR's were placed for the period of one (1) week from Friday, August 27th to Thursday, September 2nd, 2021 and the traffic data is attached. It is anticipated that the ATR's will be replaced subsequent to the project being completed for another week to determine the volume of existing traffic that will use the proposed roadway. This data and analysis will be provided upon completion of the development.

Please do not hesitate to contact me if you have any questions or comments on the above.

Sincerely,

Dynamic Traffic, LLC

Justin Taylor, PE, PTOE
Principal
TX PE License #118486

STATE OF TEXAS
JUSTIN P. TAYLOR
118486
LICENSED
PROFESSIONAL ENGINEER

Dynamic Traffic, LLC

714 S. Greenville Avenue, Suite 100
Allen, TX 75002
732-681-0760

Locations: Stinson Rd
Cross Street: E of La Cantera Dr
Town/County: Lucas/Collin
Job #: 3493-99-001T

Site Code:
Station ID:

Latitude: 0' 0.0000 Undefined

Start	23-Aug-21		Tue		Wed		Thu		Fri		Sat		Sun		Week Average	
Time	NB	SB	NB	SB	NB	SB	NB	SB	NB	SB	NB	SB	NB	SB	NB	SB
12:00 AM	*	*	*	*	*	*	*	*	1	4	3	9	2	6	2	6
01:00	*	*	*	*	*	*	*	*	1	1	1	5	1	2	1	3
02:00	*	*	*	*	*	*	*	*	0	0	0	2	2	1	1	1
03:00	*	*	*	*	*	*	*	*	1	1	2	1	0	0	1	1
04:00	*	*	*	*	*	*	*	*	1	0	1	2	2	0	1	1
05:00	*	*	*	*	*	*	*	*	9	5	4	11	3	2	5	6
06:00	*	*	*	*	*	*	*	*	28	10	9	8	5	0	14	6
07:00	*	*	*	*	*	*	*	*	116	92	29	15	14	6	53	38
08:00	*	*	*	*	*	*	*	*	71	67	34	24	21	16	42	36
09:00	*	*	*	*	*	*	*	*	67	62	53	51	35	26	52	46
10:00	*	*	*	*	*	*	*	*	74	58	52	60	50	30	59	49
11:00	*	*	*	*	*	*	*	*	92	81	51	58	25	36	56	58
12:00 PM	*	*	*	*	*	*	*	*	50	69	53	79	40	70	48	73
01:00	*	*	*	*	*	*	*	*	61	75	50	59	51	74	54	69
02:00	*	*	*	*	*	*	*	*	41	79	26	71	26	61	31	70
03:00	*	*	*	*	*	*	*	*	52	106	46	69	51	52	50	76
04:00	*	*	*	*	*	*	*	*	60	176	51	67	26	48	46	97
05:00	*	*	*	*	*	*	*	*	67	239	33	72	39	74	46	128
06:00	*	*	*	*	*	*	*	*	58	143	41	59	31	61	43	88
07:00	*	*	*	*	*	*	*	*	42	48	33	46	23	33	33	42
08:00	*	*	*	*	*	*	*	*	29	39	16	41	45	34	30	38
09:00	*	*	*	*	*	*	*	*	12	28	17	36	20	13	16	26
10:00	*	*	*	*	*	*	*	*	17	29	5	20	5	6	9	18
11:00	*	*	*	*	*	*	*	*	8	15	6	15	3	6	6	12
Total	0	0	0	0	0	0	0	0	958	1427	616	880	520	657	699	988
Day	0		0		0		0		2385		1496		1177		1687	
AM Peak	-	-	-	-	-	-	-	-	07:00	07:00	09:00	10:00	10:00	11:00	10:00	11:00
Vol.	-	-	-	-	-	-	-	-	116	92	53	60	50	36	59	58
PM Peak	-	-	-	-	-	-	-	-	17:00	17:00	12:00	12:00	13:00	13:00	13:00	17:00
Vol.	-	-	-	-	-	-	-	-	67	239	53	79	51	74	54	128

Dynamic Traffic, LLC
714 S. Greenville Avenue, Suite 100
Allen, TX 75002
732-681-0760

Locations: Stinson Rd
Cross Street: E of La Cantera Dr
Town/County: Lucas/Collin
Job #: 3493-99-001T

Site Code:
Station ID:

Latitude: 0' 0.0000 Undefined

Start	30-Aug-21		Tue		Wed		Thu		Fri		Sat		Sun		Week Average	
Time	NB	SB	NB	SB	NB	SB	NB	SB	NB	SB	NB	SB	NB	SB	NB	SB
12:00 AM	5	2	1	1	2	2	3	5	*	*	*	*	*	*	3	2
01:00	1	4	0	2	0	3	0	1	*	*	*	*	*	*	0	2
02:00	1	1	1	0	1	4	0	1	*	*	*	*	*	*	1	2
03:00	2	1	3	2	1	1	1	0	*	*	*	*	*	*	2	1
04:00	5	0	5	0	2	0	4	0	*	*	*	*	*	*	4	0
05:00	16	3	11	3	8	3	9	0	*	*	*	*	*	*	11	2
06:00	22	21	25	13	34	18	21	16	*	*	*	*	*	*	26	17
07:00	110	73	72	63	113	80	74	89	*	*	*	*	*	*	92	76
08:00	64	73	77	75	79	72	65	65	*	*	*	*	*	*	71	71
09:00	55	57	61	61	57	58	56	64	*	*	*	*	*	*	57	60
10:00	47	35	54	47	35	58	51	42	*	*	*	*	*	*	47	46
11:00	42	58	39	60	62	50	48	64	*	*	*	*	*	*	48	58
12:00 PM	42	68	40	61	65	76	53	72	*	*	*	*	*	*	50	69
01:00	51	76	54	81	51	72	45	68	*	*	*	*	*	*	50	74
02:00	51	53	58	55	58	78	60	78	*	*	*	*	*	*	57	66
03:00	49	106	42	77	54	94	46	113	*	*	*	*	*	*	48	98
04:00	60	161	51	190	51	152	51	183	*	*	*	*	*	*	53	172
05:00	53	219	70	279	73	262	91	308	*	*	*	*	*	*	72	267
06:00	63	156	53	261	50	180	61	155	*	*	*	*	*	*	57	188
07:00	30	61	42	82	22	62	33	70	*	*	*	*	*	*	32	69
08:00	23	52	23	54	33	44	19	63	*	*	*	*	*	*	24	53
09:00	20	26	14	23	16	39	11	25	*	*	*	*	*	*	15	28
10:00	5	12	6	7	10	10	8	19	*	*	*	*	*	*	7	12
11:00	2	7	4	6	5	8	5	7	*	*	*	*	*	*	4	7
Total	819	1325	806	1503	882	1426	815	1508	0	0	0	0	0	0	831	1440
Day	2144		2309		2308		2323		0		0		0		2271	
AM Peak	07:00	07:00	08:00	08:00	07:00	07:00	07:00	07:00	-	-	-	-	-	-	07:00	07:00
Vol.	110	73	77	75	113	80	74	89	-	-	-	-	-	-	92	76
PM Peak	18:00	17:00	17:00	17:00	17:00	17:00	17:00	17:00	-	-	-	-	-	-	17:00	17:00
Vol.	63	219	70	279	73	262	91	308	-	-	-	-	-	-	72	267

Comb. Total	2144	2309	2308	2323	2385	1496	1177	3958
ADT	ADT 2,020	AADT 2,020						

Traffic Count Report from the City

Technical Memorandum

To: Mr. Joseph Hilbourn

From: Firoze Shams, PE, PTOE

CC: Sam Dam

Date: May 27, 2022

STATE OF TEXAS
FIROZE SHAMS
97215
LICENSED
PROFESSIONAL ENGINEER

Firoze Shams, PE, PTOE

Subject: Traffic Counts Analysis- Country Club Rd/Blondy Jhune Rd Intersection & Stinson Rd East of La Cantera Dr, City of Lucas, Texas

Introduction

Global Civil Solutions, LLC (GCS) was tasked by the City of Lucas to obtain some traffic counts at two locations within the City of Lucas. The locations are:

- Intersection of Country Club Rd and Blondy Jhune Rd – Intersection Turning Movement Counts and 24-Hr ADT Counts on Two Legs
- Stinson Rd East of La Cantera Dr – 24-Hr ADT Counts for Seven (7) consecutive days

As part of two existing TIAs submitted to the City for approval, the two locations were studied by other consultants (Kimley Horn & Associates, Dynamic Traffic) during the COVID pandemic times. The City wanted a reaffirmation of the projected traffic volume numbers used by the consultants to evaluate the current conditions at the two locations prior to approving the TIAs.

Traffic Counts and Analysis

GCS had the counts done in the week of May 12, 2022 – May 18, 2022. The raw counts are provided in Appendix A. We compared the raw counts with the counts and projections predicted in the two documents. Tables 1 and 2 use the numbers from the Kimley Horn study and compares with the GCS collected traffic data. Table 3 uses the numbers from the Dynamic Traffic analysis and compares with the GCS collected data. The red fonts in the tables below indicate the counts collected by GCS.

Table 1 - ADT at Country Club Rd and Blondy Jhune Rd Intersection

	ADT	
Year	**Country Club Rd**	**Blondy Jhune Rd**
2021 (Observed) - Kimley Horn	9403	2114
2021 (expected) - Kimley Horn	11446	2344
2022 Projected @ 6% Growth - Kimley Horn	12132	2484
2022 Actual - GCS Counts	**12217**	**2417**

Note: To estimate the 2021 expected traffic, we used adjustment factor of 1.22 for Country Club Rd and and Adjustment Factor of 1.11 for Blondy Jhune Rd (per Kimley Horn Technical Memorandum)

Table 2 - Country Club Rd and Blondy Jhune Rd Intersection Turning Movement Counts

YEAR	PEAK	WB (BLONDY JHUNE RD)			NB (COUNTRY CLUB RD)			SB (COUNTRY CLUB RD)			TOTAL
		WBL	WBT	WBR	NBL	NBT	NBR	SBL	SBT	SBR	INTERSECTION
2021 - Kimley Horn	AM	62	-	94	-	664	73	47	435	-	1375
	PM	61	-	44	-	383	59	81	520	-	1148
2022 Projected	AM	66	-	100	-	704	77	50	461	-	1458
	PM	65	-	47	-	406	63	86	551	-	1218
2022 Actual - GCS Counts	AM	106	-	20	-	506	54	18	696	-	1400
	PM	66	-	21	-	522	115	33	510	-	1267

Note: A growth percentage of 6% was applied to the 2021 traffic volumes to generate the 2022 traffic

Table 3 - ADT at Stinson Rd East of La Cantera Dr

Year	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Average
2021 - Dynamic Traffic	2144	2309	2308	2323	2385	1496	1177	2020
2022 Projected	2273	2448	2446	2462	2528	1586	1248	2142
2022 Actual - GCS Counts	2154	2356	2458	2494	2725	1944	1194	2189

Note: A growth percentage of 6% was applied to the 2021 traffic volumes to generate the 2022 projected traffic

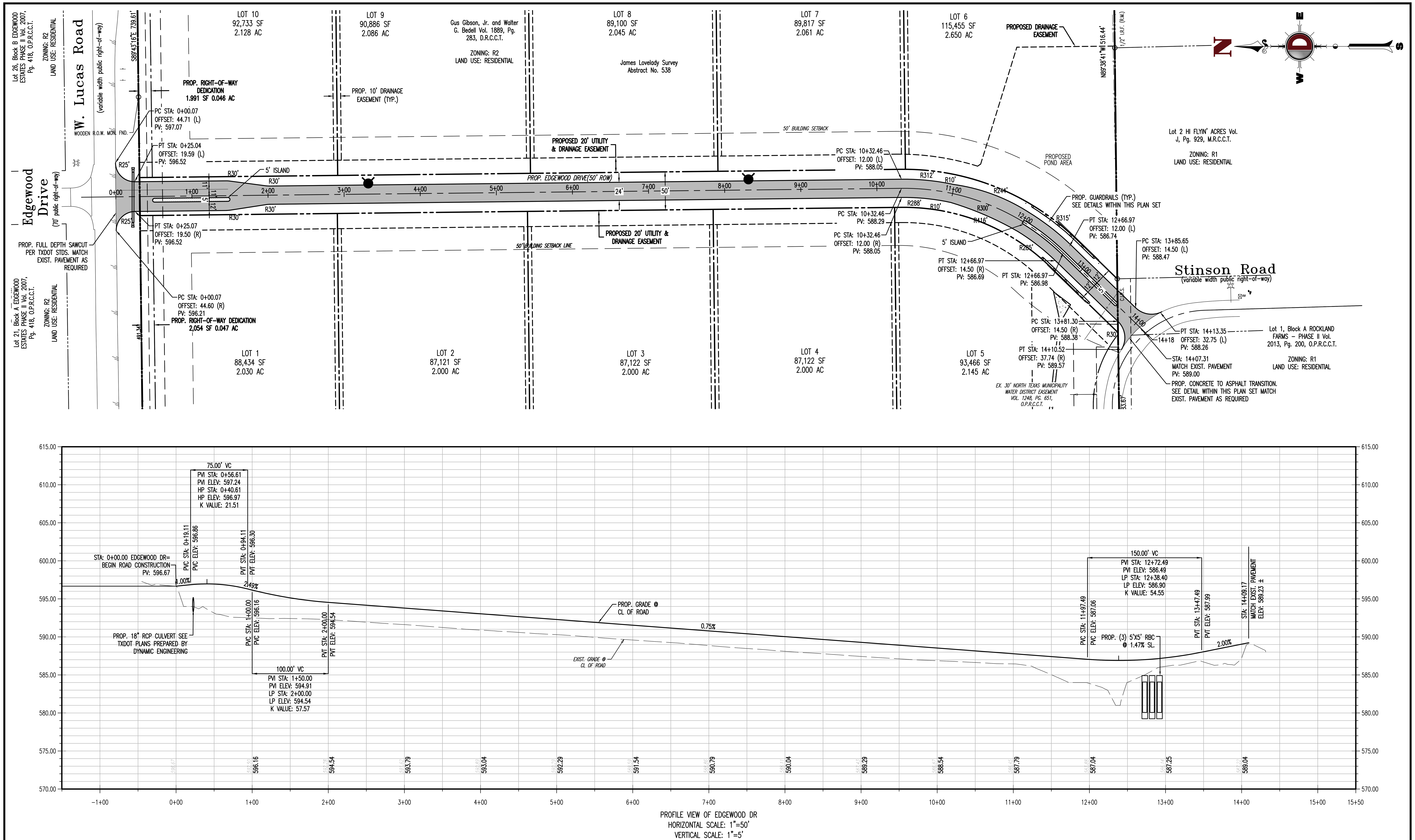
The yearly growth factor used was 6%, which is based on the Kimley Horn & Associates study recommendation.

Conclusions and Recommendations

The City of Lucas, as well as the surrounding areas have experienced major residential and commercial growth over the last five years which has resulted in significant traffic increase in the surrounding streets. The counted as well as the projected traffic volumes reflect the significant growth in the surrounding areas .

Based on our analysis of the traffic conditions, we found the existing traffic counts to be fairly close to the projected values based on the two reports. Therefore, we recommend the City of Lucas to accept the traffic counts presented in the two studies and proceed with the evaluation of the TIA documents.

Note that the work performed by GCS does not include any detailed evaluation of the two TIA reports for any conclusions drawn in the reports. As such, GCS does not endorse or reject any of the findings and conclusions of the two reports. It is the City of Lucas' responsibility to evaluate and accept the reports and their conclusions.



PROFILE VIEW OF EDGEWOOD DR
HORIZONTAL SCALE: 1"=50'
VERTICAL SCALE: 1"=5'

GENERAL NOTES

1. PRIOR TO STARTING CONSTRUCTION, THE CONTRACTOR SHALL BE RESPONSIBLE TO MAKE SURE THAT ALL REQUIRED PERMITS AND APPROVALS HAVE BEEN OBTAINED. NO CONSTRUCTION OR FABRICATION SHALL BEGIN UNTIL THE CONTRACTOR HAS RECEIVED AND THOROUGHLY REVIEWED ALL PLANS AND OTHER DOCUMENTS BY ALL OF THE PERMITTING AUTHORITIES.
2. ALL WORK SHALL BE PERFORMED IN ACCORDANCE WITH THESE PLANS AND SPECIFICATIONS AND THE REQUIREMENTS AND STANDARDS OF THE LOCAL GOVERNING AUTHORITY.
3. THE SOILS REPORT AND RECOMMENDATIONS SET FORTH THEREIN ARE A PART OF THE REQUIRED CONSTRUCTION DOCUMENTS AND IN CASE OF CONFLICT SHALL TAKE PRECEDENCE UNLESS SPECIFICALLY NOTED OTHERWISE ON THE PLANS. THE CONTRACTOR SHALL NOTIFY THE ENGINEER CONSTRUCTION MANAGER OF ANY DISCREPANCY BETWEEN SOILS REPORT & PLANS.
4. SITE CLEARING SHALL INCLUDE THE LOCATION AND REMOVAL OF ALL UNDERGROUND TANKS, PIPES, VALVES, ETC.
5. THE PROPERTY SURVEY SHALL BE CONSIDERED A PART OF THESE PLANS.
6. ALL DIMENSIONS SHOWN ON THE PLANS SHALL BE FIELD VERIFIED BY THE CONTRACTOR PRIOR TO CONSTRUCTION. CONTRACTOR SHALL NOTIFY ENGINEER IF ANY DISCREPANCIES EXIST PRIOR TO PROCEEDING WITH CONSTRUCTION FOR NECESSARY PLAN CHANGES. NO EXTRA COMPENSATION SHALL BE PAID TO THE CONTRACTOR FOR WORK HAVING TO BE REDONE DUE TO DIMENSIONS OR GRADES SHOWN INCORRECTLY ON THESE PLANS IF SUCH NOTIFICATION HAS NOT BEEN GIVEN.
7. SOLID WASTE TO BE DISPOSED OF BY CONTRACTOR IN ACCORDANCE WITH ALL LOCAL, STATE AND FEDERAL REGULATIONS.
8. ALL EXCAVATED UNSUITABLE MATERIAL MUST BE TRANSPORTED TO AN APPROVED DISPOSAL LOCATION.
9. CONTRACTOR IS RESPONSIBLE FOR ALL SHORING REQUIRED DURING EXCAVATION AND SHALL BE PERFORMED IN ACCORDANCE WITH CURRENT OSHA STANDARDS, AS WELL AS ADDITIONAL PROVISIONS TO ASSURE STABILITY OF CONTIGUOUS STRUCTURES, AS FIELD CONDITIONS DICTATE.
10. ALL CONTRACTORS MUST CARRY STATUTORY WORKERS COMPENSATION, EMPLOYERS LIABILITY INSURANCE AND APPROPRIATE LIMITS OF COMMERCIAL GENERAL LIABILITY INSURANCE (CGL). ALL CONTRACTORS MUST HAVE THEIR CGL POLICIES ENDORSED TO NAME DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C. , ITS SUBCONSULTANTS AS ADDITIONAL INSURED AND TO PROVIDE CONTRACTUAL LIABILITY COVERAGE SUFFICIENT TO INSURE THE HOLD HARMLESS AND INDEMNITY OBLIGATIONS ASSUMED BY THE CONTRACTORS. ALL CONTRACTORS MUST FURNISH DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C. WITH CERTIFICATES OF INSURANCE AS EVIDENCE OF THE REQUIRED INSURANCE PRIOR TO COMMENCING WORK AND UPON RENEWAL OF EACH POLICY DURING THE ENTIRE PERIOD OF CONSTRUCTION. IN ADDITION, ALL CONTRACTORS WILL, TO THE FULLEST EXTENT PERMITTED BY LAW, INDEMNIFY AND HOLD HARMLESS DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C. AND ITS SUBCONSULTANTS FROM AND AGAINST ANY DAMAGES, LIABILITIES OR COSTS, INCLUDING REASONABLE ATTORNEYS' FEES AND DEFENSE COSTS, ARISING OUT OF OR IN ANY WAY CONNECTED WITH THE PROJECT, INCLUDING ALL CLAIMS BY EMPLOYEES OF THE CONTRACTORS.
11. NEITHER THE PROFESSIONAL ACTIVITIES OF DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C., NOR THE PRESENCE OF DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C. OR ITS EMPLOYEES AND SUBCONSULTANTS AT A CONSTRUCTION/PROJECT SITE, SHALL RELIEVE THE GENERAL CONTRACTOR OF ITS OBLIGATIONS, DUTIES AND RESPONSIBILITIES INCLUDING, BUT NOT LIMITED TO, CONSTRUCTION MEANS, METHODS, SEQUENCE, TECHNIQUES OR PROCEDURES NECESSARY FOR PERFORMING, SUPERINTENDING AND COORDINATING THE WORK IN ACCORDANCE WITH THE CONTRACT DOCUMENTS AND ANY HEALTH OR SAFETY PRECAUTIONS REQUIRED BY ANY REGULATORY AGENCIES. DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C. AND ITS PERSONNEL HAVE NO AUTHORITY TO EXERCISE ANY CONTROL OVER ANY CONSTRUCTION CONTRACTOR OR ITS EMPLOYEES IN CONNECTION WITH THEIR WORK OR ANY HEALTH OR SAFETY PROGRAMS OR PROCEDURES. THE GENERAL CONTRACTOR SHALL BE SOLELY RESPONSIBLE FOR JOBSITE SAFETY. DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C. SHALL BE INDEMNIFIED BY THE GENERAL CONTRACTOR AND SHALL BE MADE ADDITIONAL INSURED UNDER THE GENERAL CONTRACTOR'S POLICIES OF GENERAL LIABILITY INSURANCE.
12. DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C. SHALL REVIEW AND APPROVE OR TAKE OTHER APPROPRIATE ACTION ON THE CONTRACTOR SUBMITTALS, SUCH AS SHOP DRAWINGS, PRODUCT DATA, SAMPLES AND OTHER DATA, WHICH THE CONTRACTOR IS REQUIRED TO SUBMIT, BUT ONLY FOR THE LIMITED PURPOSE OF CHECKING FOR CONFORMANCE WITH THE DESIGN CONCEPT AND THE INFORMATION SHOWN IN THE CONSTRUCTION MEANS OR METHODS, COORDINATION OF THE WORK WITH OTHER TRADES OR CONSTRUCTION SAFETY PRECAUTIONS, ALL OF WHICH ARE THE SOLE RESPONSIBILITY OF THE CONTRACTOR. DYNAMIC ENGINEERING'S REVIEW SHALL BE CONDUCTED WITH REASONABLE PROMPTNESS WHILE ALLOWING SUFFICIENT TIME TO PERMIT ADEQUATE REVIEW. REVIEW OF A SPECIFIC ITEM SHALL NOT INDICATE THAT DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C. HAS REVIEWED THE ENTIRE ASSEMBLY OF WHICH THE ITEM IS A COMPONENT. DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C. SHALL NOT BE RESPONSIBLE FOR ANY DEVIATIONS FROM THE CONSTRUCTION DOCUMENTS NOT BROUGHT TO THE ATTENTION OF DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C. IN WRITING BY THE CONTRACTOR. DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C. SHALL NOT BE REQUIRED TO REVIEW PARTIAL SUBMISSIONS OR THOSE FOR WHICH SUBMISSIONS OF CORRELATED ITEMS HAVE NOT BEEN RECEIVED.
13. IN AN EFFORT TO RESOLVE ANY CONFLICTS THAT ARISE DURING THE DESIGN AND CONSTRUCTION OF THE PROJECT OR FOLLOWING THE COMPLETION OF THE PROJECT, DYNAMIC ENGINEERING CONSULTANTS, P.C. (DBA) MIDWEST DYNAMIC ENGINEERING CONSULTANTS, P.C. AND THE CONTRACTOR MUST AGREE THAT ALL DISPUTES BETWEEN THEM ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE PROJECT SHALL BE SUBMITTED TO NONBINDING MEDIATION UNLESS THE PARTIES MUTUALLY AGREE OTHERWISE.
14. THE CONTRACTOR MUST INCLUDE A MEDIATION PROVISION IN ALL AGREEMENTS WITH INDEPENDENT SUBCONTRACTORS AND CONSULTANTS RETAINED FOR THE PROJECT AND TO REQUIRE ALL INDEPENDENT CONTRACTORS AND CONSULTANTS ALSO TO INCLUDE A SIMILAR MEDIATION PROVISION IN ALL AGREEMENTS WITH THEIR SUBCONTRACTORS, SUBCONSULTANTS, SUPPLIERS AND FABRICATORS, THEREBY PROVIDING FOR MEDIATION AS THE PRIMARY METHOD FOR DISPUTE RESOLUTION BETWEEN THE PARTIES TO ALL THOSE AGREEMENTS.
15. IF THE CONTRACTOR DEVIATES FROM THE PLANS AND SPECIFICATIONS, INCLUDING THE NOTES CONTAINED THEREON, WITHOUT FIRST OBTAINING PRIOR WRITTEN AUTHORIZATION FOR SUCH DEVIATIONS FROM THE OWNER AND ENGINEER, IT SHALL BE RESPONSIBLE FOR THE PAYMENT OF ALL COSTS TO CORRECT ANY WORK DONE, ALL FINES OR PENALTIES ASSESSED WITH RESPECT THERETO AND ALL COMPENSATORY OR PUNITIVE DAMAGES RESULTING THEREFROM AND IT SHALL INDEMNIFY AND HOLD THE OWNER AND ENGINEER HARMLESS FROM ALL SUCH COSTS TO CONNECT ANY SUCH WORK AND FROM ALL SUCH FINES AND PENALTIES, COMPENSATION AND PUNITIVE DAMAGES AND COSTS OF ANY NATURE RESULTING THEREFROM.
16. ALL TRAFFIC SIGNS AND STRIPING SHALL FOLLOW THE REQUIREMENTS SPECIFIED IN THE MANUAL ON "UNIFORM TRAFFIC CONTROL DEVICES FOR STREETS AND HIGHWAYS" PUBLISHED BY THE FEDERAL HIGHWAY ADMINISTRATION AND THE TEXAS MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES, LATEST EDITION.
17. THE BUILDING SETBACK DIMENSIONS ILLUSTRATED AND LISTED ON THE SITE PLAN DRAWINGS ARE MEASURED FROM THE OUTSIDE SURFACE OF BUILDING WALLS. THESE SETBACK DIMENSIONS DO NOT ACCOUNT FOR ROOF OVERHANGS, ORNAMENTAL ELEMENTS, SIGNAGE OR OTHER EXTERIOR EXTENSIONS UNLESS SPECIFICALLY NOTED.
18. CONTRACTOR ACKNOWLEDGES HE HAS READ AND UNDERSTOOD THE DESIGN PHASE SOIL PERMEABILITY AND GROUNDWATER TEST RESULTS IN THE STORMWATER MANAGEMENT REPORT AND THAT THE CONTRACTORS RESPONSIBILITIES INCLUDE NECESSARY PROVISIONS TO ACHIEVE THE DESIGN PERMEABILITY IN THE FIELD.
19. CONTRACTOR TO BE ADVISED THAT THE ENGINEER WAS NOT PROVIDED WITH FINAL FLOOR PLAN DRAWINGS FOR THE BUILDING AT THE TIME OF SITE PLAN DESIGN. AS A RESULT, ENTRANCE DOOR LOCATIONS AS DEPICTED HEREON MAY NOT BE FINAL AND MUST BE CONFIRMED WITH THE ARCHITECTURAL PLANS PRIOR TO CONSTRUCTION. THE HANDICAP ACCESSIBLE PARKING SPACES AND THE ASSOCIATED RAMPS AND ACCESSIBLE ROUTE MUST COMPLY WITH THE TEXAS ACCESSIBILITY STANDARDS OF THE ARCHITECTURAL BARRIERS ACT (ARTICLE 9102, TEXAS CIVIL STATUTES) AND THE HANDICAP PARKING SPACES MUST BE LOCATED AS THE NEAREST SPACES TO THE ENTRANCE. CONTRACTOR TO NOTIFY OWNER AND ENGINEER IMMEDIATELY OF ANY DISCREPANCY PRIOR TO CONSTRUCTION.
20. ALL WORK PERFORMED AND MATERIALS SUPPLIED SHALL CONFORM TO THE SITE WORK SPECIFICATIONS, IF SUPPLIED. ANY WORK NOT COVERED IN THE SITE WORK SPECIFICATIONS SHALL CONFORM TO THE TEXAS DEPARTMENT OF TRANSPORTATION "STANDARD SPECIFICATIONS FOR CONSTRUCTION AND MAINTENANCE OF HIGHWAYS, STREETS AND BRIDGES", LATEST EDITION.

PAVING LEGEND

(shaded)	PROPOSED CONCRETE 6" 3500 PSI REINFORCED WITH #3 BARS @ 18" O.C.E.W. OVER 8-INCHES OF LIME TREATED SUBGRADE AS DESCRIBED IN THE GEOTECHNICAL ENGINEERING REPORT PREPARED BY D&S ENGINEERING LABS, DATED SEP. 15, 2021.

* IN LIEU OF LIME TREATMENT, A SIMILAR THICKNESS OF AGGREGATE BASE MAY BE USED.

GRAPHIC SCALE
-60 0 30 60 120 240
(IN FEET)
1 INCH = 60 FT.

THIS PLAN SET IS FOR PERMITTING PURPOSES ONLY AND MAY NOT BE USED FOR CONSTRUCTION

DRAWN BY: CJB
DESIGNED BY: JTE
CHECKED BY: JTE
CHECKED BY: –

PROJECT: **PROPOSED 10 LOT SINGLE FAMILY SUBDIVISION**
LEE CREEK ESTATES SUBDIVISION
JAMES IRWIN
JAMES LOVELADY SURVEY, ABSTRACT NUMBER 538, TRACT 21
WEST LUCAS ROAD
CITY OF LUCAS, COLLIN COUNTY, TEXAS

REV.	DATE	COMMENTS	BY

DYNAMIC ENGINEERING
LAND DEVELOPMENT CONSULTING • PERMITTING
GEOTECHNICAL • ENVIRONMENTAL
TRAFFIC • SURVEY • PLANNING & ZONING
714 S. Greenville Avenue
Suite 100, Allen, TX 75002
T: 972.534.2100
Offices conveniently located at:
Lake Como, New Jersey • T: 732.974.0198
Chester, New Jersey • T: 908.879.9229
Newark, New Jersey • T: 973.755.7200
Toms River, New Jersey • T: 732.974.0198
Newtown, Pennsylvania • T: 267.685.0276
Philadelphia, Pennsylvania • T: 215.253.4888
Bethlehem, Pennsylvania • T: 610.598.4400
Allen, Texas • T: 972.534.2100
Houston, Texas • T: 281.789.6400
Austin, Texas • T: 512.646.2646
Delray Beach, Florida • T: 561.921.8570
Texas Registered Engineering Firm No. F-13660
www.dynamicec.com

PRELIMINARY PLAN
FOR REVIEW ONLY

THIS DOCUMENT IS RELEASED FOR THE PURPOSE OF INTERIM REVIEW AND MARKUP UNDER THE AUTHORITY OF JOSHUA T. EDGE, STATE LICENSE NUMBER 108564 ON 06/13/2022 . THIS DOCUMENT IS NOT TO BE USED FOR CONSTRUCTION, BIDDING, OR PERMIT PURPOSES

JOSHUA T. EDGE
PROFESSIONAL ENGINEER
TEXAS LICENSE No. 108564
LOUISIANA LICENSE No. 38196
OKLAHOMA LICENSE No. 27907
COLORADO LICENSE No. 55606
MISSOURI LICENSE No. PE-2020027891

TITLE: **PAVING, DIMENSION CONTROL PLAN AND PROFILE**

SCALE: (H) 1"=60' (V)
DATE: 06/13/2022
PROJECT No: 3943-99-001

SHEET No: 2 OF 13
Rev. #: 0

Plotted: 06/13/22 – 11:24 AM, By: cgifford
File: P:\DECPC PROJECTS\3943 James Irwin\99-001 Single Family Subd- Lucas TX\Dwg\Site Plans\D394399001SA.dwg. ---> 2 Paving Dimension Control Plan and Profile

MINUTES
CITY COUNCIL REGULAR MEETING
July 7, 2022 | 6:30 PM
Council Chambers | Video Conference
City Hall | 665 Country Club Road, Lucas, Texas

City Councilmembers Present:
Mayor Jim Olk
Mayor Pro Tem Kathleen Peele
Councilmember David Keer
Councilmember Tim Baney
Councilmember Phil Lawrence *(attended remotely, arrived at 7:00 pm)*
Councilmember Debbie Fisher

City Staff Present:
City Manager Joni Clarke
City Secretary Stacy Henderson
Development Services Director Joe Hilbourn
Public Works Director Scott Holden
Assistant to the City Manager Kent Souriyasak
Assistant Fire Chief Lance Gant
Management Analyst Kevin Becker

City Councilmember Absent:
Councilmember Tim Johnson

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

Citizen Input

1. Citizen Input

Ilene Mougel, 651 Stinson Road, commented on the website stating that it takes too many clicks to get to the agenda. She would like easier access to agendas.

Community Interest

2. Items of Community Interest

Mayor Olk presented a proclamation to Legacy 4-H. Mayor Olk also discussed events being held at the upcoming farmers markets, the Lovejoy ISD Art in Public Places displays at City Hall, the Council budget workshop set for July 21, the Governor's Community Achievement Award ceremony, and the award received by International City and County Management Association recognizing the Lucas Farmers Market.

Consent Agenda

3. Consent Agenda:

A. Approval of the minutes of the June 16, 2022, City Council meeting.

B. Approve Resolution R 2022-07-00529 adopting the Collin County Hazard Mitigation Action Plan, June 2022, and providing for an effective date.

C. Approve Resolution R 2022-07-00530 authorizing the application for the Central

Trail Loop Segment to the Collin County Park and Open Space Project Funding Assistance Program.

MOTION: A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Baney to approve the Consent Agenda as presented. The motion passed unanimously by a 5 to 0 vote.

As authorized by Section 551.071 of the Texas Government Code, the City Council convened into closed Executive Session at 6:47 pm for the purpose of seeking legal advice from the City Attorney regarding Agenda Items 4 and 5.

The City Council reconvened from Executive Session at 7:10 pm. There was no action taken as a result of the Executive Session.

Regular Agenda

4. Discuss a proposal submitted by Warren L. Corwin, PE, on behalf of the developer, Frasier Capital, LLC, regarding a proposal to amend the Development Agreement dated June 25, 2009 between the City of Lucas and HHEC SpinCo, LLC pertaining to property located at the intersection of County Club Road and Parker Road and provide direction to the City Manager.

Steven Smith, Frazier Capital, spoke regarding the proposed concept plan on the property. The property is currently zoned commercial with lots averaging approximately 1.6 acres along with several 1 acre lots. The developer also proposed an area as part of the development to be set aside for municipal purposes.

City Council spoke regarding concerns related to lot size with a considerable number of lots being 1 acre. Council stated that they would consider 1.5 acres to 2 acres per lot and forego the municipal lot in favor of larger lots. The City Council agreed that they would like to see an updated proposal with larger lots before providing additional input.

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

5. Consider entering into a Development Agreement with James Irwin for roadway improvements to the first 1,284 feet of Stinson Road south of West Lucas Road and appropriating funds in an amount not to exceed $762,250 (95% of $802,368 - the cost of the roadway improvements) from account 11-1009 General Fund Roadway Impact Fees in the amount of $44,000 and the remainder $718,250 from General Fund Reserves to account 21-8210-491-325 Stinson Road Realignment and authorize the City Manager to execute the agreement.

Development Services Director Joe Hilbourn gave a presentation on this item.

City Council stated that they were not in favor of this option and would like to look at a secondary option. City Council was also concerned with the amount of money that the project will cost.

Ilene Mougel, 651 Stinson Road, stated her concerns regarding this item. She would like to see the roadway within this development turned into a cul-de-sac rather than connecting to Stinson Road.

Josh Edge, Dynamic Engineering, spoke regarding this item. He stated that a cul-de-sac was proposed but was denied because they were told that a cul-de-sac would not meet city thoroughfare plans. He stated that they followed direction from the City in preparation of this plan.

MOTION: A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Fisher to deny authorizing the City Manager to enter into a development agreement with James Irwin for roadway improvements to the first 1,284 feet of Stinson Road south of West Lucas Road. The motion to deny passed unanimously by a 6 to 0 vote.

6. Consider amending FY 21/22 budget by appropriating $48,960 from unrestricted General Fund Reserves to account 11-8209-303 Drainage to address erosion concerns due to the release of flow from the culvert crossing under the Winningkoff Road reverse curve.

Public Works Director Scott Holden gave a presentation regarding this item.

Councilmember Fisher asked if the City would be obtaining a drainage easement in this area. City Manager Joni Clarke stated that the City would be obtain a construction easement for this project.

MOTION: A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Baney to approve amending FY 21/22 budget by appropriating $48,960 from unrestricted General Fund Reserves to account 11-8209-303 Drainage to address erosion concerns due to the release of flow from the culvert crossing under the Winningkoff Road reverse curve. The motion passed unanimously by a 6 to 0 vote.

7. Consider a request to address a citizen concern regarding electrical service and the slope to the retention pond located at 1020 Winningkoff Road and authorize an appropriation in the amount of $59,820 from unrestricted General Fund Reserves to account 11-8309-302 Culvert Maintenance.

Development Services Director Joe Hilbourn gave a presentation for this item. Mr. Hilbourn stated that there should be a correction to the conduit.

The City Council was in agreement that the slope on this property met the engineering design standards provided by the approved plans, but the contractor should repair the conduit that was installed per the agreement the contractor made with the homeowner. Should the contractor not repair the conduit, the City would make the necessary repairs.

MOTION: A motion was made by Councilmember Fisher, seconded by Mayor Pro Tem Peele to approve authorizing the City Manager to correct the electrical service deficiency located at 1020 Winningkoff Road. The motion passed unanimously by a 6 to 0 vote.

MOTION: A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Lawrence to deny a request to address a citizen concern regarding the slope to the retention pond located at 1020 Winningkoff Road. The motion passed unanimously by a 6 to 0 vote.

8. Consider a proposed amendment to the Wilson Creek Settlement Agreement between the North Texas Municipal Water District, the City of Lucas, and the Aligned Intervening Landowner Protestants.

Councilmember Fisher spoke on this item stating that building a contained facility that would capture all of the water used in the truck washing facility is being proposed. Councilmember Fisher stated that she would be in favor of amending the existing contract.

There was no motion taken on this item.

9. Consider authorizing the City Manager to enter into a contract with Jones Bros Construction for renovations to the Public Works Building and City Hall in the amount not to exceed $266,938 from account 11-8999-200, Building and Improvements.

Development Services Director Joe Hilbourn gave a presentation on this item and spoke about the proposed changes to City Hall and the Public Works building.

MOTION: A motion was made by Councilmember Baney, seconded by Councilmember Keer to approve authorizing the City Manager to enter into a contract with Jones Bros Construction for renovations to the Public Works Building and City Hall in the amount not to exceed $266,938 from account 11-8999-200, Building and Improvements. The motion passed unanimously by a 6 to 0 vote.

10. Consider the use of Zoom video conferencing for City Council and all board/commission meetings and provide direction to City staff.

City Secretary Stacy Henderson gave a presentation on this item and reviewed data analytics on Zoom and the City's live streaming usage.

The City Council discussed with the City Attorney regarding the use of zoom and situations in which that could occur. City Attorney Joe Gorfida stated that state law requires the public to be able to see Councilmembers participating remotely if the City continues allowing Zoom usage during Council meetings.

MOTION: A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Baney to continue using Zoom for City Council meetings only and to discontinue using Zoom for citizen participation. The motion passed unanimously by a 6 to 0 vote.

Executive Agenda

11. Executive Session.

As authorized by Section 551.074(a)(1) of the Texas Government Code, the City Council will convene into closed Executive Session to deliberate the employment and duties of the City Secretary.

The City Council went into an Executive Session to deliberate the employment and duties of the City Secretary at 8:36 pm.

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

The City Council reconvened from Executive Session at 9:09 pm.

MOTION: A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Fisher to accept the resignation of City Secretary Stacy Henderson effective July 22, 2022. The motion passed unanimously by a 5 to 0 vote.

MOTION: A motion was made by Mayor Pro Tem Peele, seconded by Councilmember Fisher to appoint Kent Souriyasak as the interim City Secretary. The motion passed unanimously by a 5 to 0 vote.

13. Adjournment.

City Council adjourned the meeting at 9:11 pm.

APPROVED:

Mayor Jim Olk

ATTEST:

Management Analyst Kevin Becker

CITY OF LUCAS, TEXAS

SEAL

Item No. 05

City of Lucas
Council Agenda Request
August 21, 2025

Requester: Finance Director Liz Exum

Agenda Item Request

Consider the City of Lucas Proposed Budget for Fiscal Year 2025-2026:

A. Discuss proposed budget.

B. Conduct Public Hearing.

B. Schedule the date for adopting an ordinance approving Fiscal Year 2025-2026 budget for Monday August 25, 2025, at 6:35 pm or immediately following the Lucas Fire Control, Prevention and EMS District meeting to be held at 6:30 pm.

Background Information

The proposed budget was presented and discussed at the July 17, 2025, budget workshop and the August 7, 2025, City Council Meeting. This budget was prepared using the certified assessed valuation from Collin County Appraisal District and the calculated De Minimis tax rate of .255463 from the Collin County Tax Assessor-Collector. The proposed budget for fiscal year 2025-2026 shows excess revenues over expenditures in the amount of $245,503 in the General Fund and a balanced budget in the Water and Debt Service Funds.

Attachments/Supporting Documentation

1. Detailed Proposed Budget for FY 2025-2026.

Budget/Financial Impact

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

Recommendation

The meeting for the City Council to pass an ordinance adopting the FY 2025-2026 budget is scheduled for Monday August 25, 2025, at 6:35 pm or immediately following the Lucas Fire Control, Prevention and EMS District meeting to be held at 6:30 pm.

Motion

I make a motion to set the date to adopt an ordinance approving FY 2025-2026 budget for Monday August 25, 2025, at 6:35 pm or immediately following the Lucas Fire Control, Prevention and EMS District meeting to be held at 6:30 pm.

City of Lucas, Texas
Annual Operating Budget for Fiscal Year 2025-2026

This budget will raise more revenue from property taxes than last year's budget by an amount of $679,869, which is a 13.30 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 $203,600.

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

FOR:
AGAINST:
PRESENT and not voting:
ABSENT:

Property Tax Rate Comparison	2025-2026	2024-2025
Proposed property tax rate:	$0.255463/100	$0.239051/100
No-new-revenue tax rate:	$0.232588/100	$0.239051/100
No-new revenue maintenance & operations tax rate:	$0.179795/100	$0.184805/100
Voter-approval tax rate:	$0.239728/100	$0.236910/100
Debt rate:	$0.052793/100	$0.054246/100

Total debt obligation for City of Lucas secured by property taxes: $1,346,308

City of Lucas

Annual Operating Budget
Fiscal Year 2025-2026

City Councilmembers

Mayor Dusty Kuykendall
Mayor Pro Tem Debbie Fisher
Councilmember Brian Stubblefield
Councilmember Chris Bierman
Councilmember Tim Johnson
Councilmember Phil Lawrence
Councilmember Niel Peterson

City Manager John Whitsell
Finance Director Liz Exum

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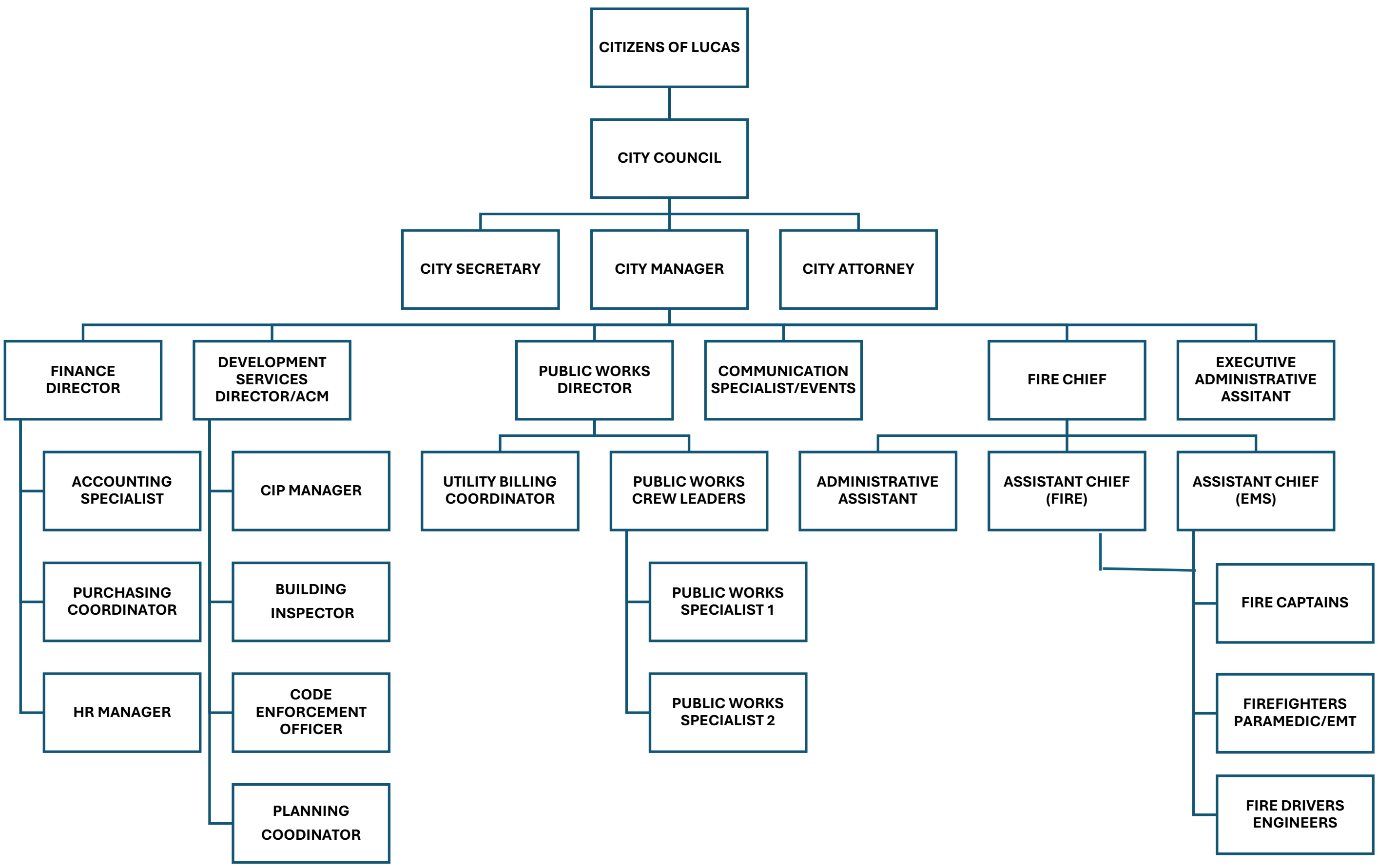
OPERATING BUDGET

CITY OF LUCAS
ORGANIZATIONAL CHART



	2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET
REVENUE SUMMARY				
GENERAL FUND				
PROPERTY TAXES	4,025,609	4,252,605	4,455,265	4,919,346
OTHER TAXES	2,501,413	2,320,342	2,572,737	2,495,095
FINES & FORFEITURES	962	91	1,331	-
LICENSES & PERMITS	383,280	532,220	321,949	665,270
FIRE DEPARTMENT REVENUE	1,448,542	1,453,134	1,585,171	1,638,792
FEES & SERVICE CHARGES	69,211	65,000	148,055	79,000
MISCELLANEOUS REVENUES	1,164,397	1,122,669	1,416,160	1,316,772
GF RESERVE FUNDING (USE OF)	-	-	2,047,683	-
TOTAL GENERAL FUND REVENUE	**9,593,415**	**9,746,061**	**12,548,351**	**11,114,275**
WATER UTILITIES FUND				
FEES & SERVICE CHARGES	7,691,820	6,965,580	7,058,226	7,476,690
MISCELLANEOUS REVENUES	700,194	540,000	580,000	678,148
TOTAL WATER UTILITIES FUND REVENUE	**8,392,014**	**7,505,580**	**7,638,226**	**8,154,838**
DEBT SERVICE FUND				
PROPERTY TAXES/RESERVE FUNDING	1,668,379	1,354,008	1,387,119	1,346,308
TOTAL DEBT SERVICE FUND REVENUE	**1,668,379**	**1,354,008**	**1,387,119**	**1,346,308**
OTHER FINANCIAL RESOURCES				
ARPA FUNDING	2,123,502	-	-	-
TOTAL OTHER FINANCIAL RESOURCES	**2,123,502**	**-**	**-**	**-**
COMBINED REVENUE OPERATIONS	**19,653,808**	**18,605,649**	**21,573,696**	**20,615,421**
COMBINED OTHER FINANCIAL RESOURCES - ARPA FUNDING	**2,123,502**		**-**	
COMBINED REVENUE AND OTHER FINANCIAL RESOURCES	**21,777,310**	**18,605,649**	**21,573,696**	**20,615,421**
EXPENDITURES				
GENERAL FUND				
CITY COUNCIL	37,105	55,310	53,910	48,193
CITY SEC	253,078	196,919	258,594	253,978
ADMIN/FINANCE	779,213	949,379	999,322	1,082,610
DEVELOPMENT SERVICES	475,528	660,011	624,527	686,586
PUBLIC WORKS - ENGINEERING	1,471,512	1,477,591	1,821,369	1,884,934
PUBLIC WORKS	489,704	484,244	629,018	632,619
PARKS	329,651	237,500	264,165	266,384
FIRE	3,807,236	4,383,744	6,235,141	3,975,196
NON-DEPARTMENTAL	1,471,453	1,272,167	1,178,940	2,038,271
TOTAL GENERAL FUND EXPENDITURES	**9,114,480**	**9,716,865**	**12,064,986**	**10,868,771**
WATER UTILITIES FUND				
WATER UTILITIES	5,506,236	5,970,785	6,097,613	7,470,877
WATER - ENGINEERING	168,851	223,630	141,018	125,100
TOTAL WATER FUND EXPENDITURES	**5,675,087**	**6,194,415**	**6,238,631**	**7,595,977**
DEBT SERVICE				
WATER UTILITIES	560,111	559,699	559,699	558,861
GENERAL FUND	1,355,483	1,354,008	1,354,008	1,346,308
TOTAL DEBT SERVICE	**1,915,594**	**1,913,707**	**1,913,707**	**1,905,169**
TOTAL EXPENDITURES OPERATING	**16,705,161**	**17,824,987**	**20,217,324**	**20,369,917**
NET REVENUE LESS EXPENDITURES - OPERATING	**2,948,646**	**780,662**	**1,356,372**	**245,503**
OTHER FINANCIAL RESOURCES - ARPA FUNDING	2,123,502		-	
TOTAL NET REVENUE AND OTHER FINANCIAL RESOURCES	**5,072,148**	**780,662**	**1,356,372**	**245,503**

	2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET
SUMMARY BY FUND				
GENERAL FUND				
REVENUE	9,593,415	9,746,061	12,548,351	11,114,275
EXPENDITURES	9,114,480	9,716,865	12,064,986	10,868,771
NET REVENUE LESS EXPENDITURES	478,934	29,196	483,365	245,503
WATER UTILITIES FUND				
REVENUE	8,392,014	7,505,580	7,638,226	8,154,838
EXPENDITURES	5,675,087	6,194,415	6,238,631	7,595,977
DEBT SERVICE	560,111	559,699	559,699	558,861
NET REVENUE LESS EXPENDITURES	2,156,816	751,466	839,896	(0)
DEBT SERVICE FUND-GENERAL				
REVENUE	1,668,379	1,354,008	1,387,119	1,346,308
EXPENDITURES	1,355,483	1,354,008	1,354,008	1,346,308
NET REVENUE LESS EXPENDITURES	312,896	-	33,111	-
NET REVENUE LESS EXPENDITURES - OPERATING	2,948,646	780,662	1,356,372	245,503
OTHER FINANCIAL RESOURCES:				
ARPA FUNDING	2,123,502			
TOTAL OTHER FINANACIAL RESOURCES	2,123,502	0	0	0
TOTAL NET REVENUE AND OTHER FINANCIAL RESOURCES	5,072,148	780,662	1,356,372	245,503

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
	10,453,476	**1,703,506**	**6,951,598**	**31,464**	**52,800**	**1,630,650**	**20,823,494**
PROPERTY TAXES	4,919,346	1,196,769					6,116,115
OTHER TAXES	2,495,095						2,495,095
FINES & FORFEITURES	-						-
LICENSES & PERMITS	665,270						665,270
FIRE DEPARTMENT REVENUE	1,638,792						1,638,792
FEES & SERVICE CHARGES	79,000						79,000
MISCELLANEOUS REVENUES	1,316,772	90,000	360,000	-			1,766,772
IMPACT FEE REVENUE (11-4500)						320,000	320,000
TRANSFER IN RESTRICTED RESERVES	-		-				-
TOTAL REVENUES	**11,114,275**	**1,286,769**	**360,000**	**-**		**320,000**	**13,081,044**
EXPENDITURES							
CITY COUNCIL	48,193						48,193
CITY SEC	253,978						253,978
ADMIN/FINANCE	1,082,610						1,082,610
DEVELOPMENT SERVICES	686,586						686,586
PUBLIC WORKS	632,619						632,619
PUBLIC WORKS - ENGINEERING	1,884,934						1,884,934
PARKS	266,384						266,384
FIRE	3,975,196						3,975,196
NON-DEPARTMENTAL	2,038,271						2,038,271
DEBT SERVICE PRINCIPAL		1,015,000					1,015,000
DEBT SERVICE INTEREST/BOND EXP		331,308					331,308
BROCKDALE ROAD MAINT.						-	-
CAPITAL ROADWAY PROJECTS			-			-	-
TOTAL EXPENDITURES	**10,868,771**	**1,346,308**	**-**	**-**		**-**	**12,215,079**
NET CHANGE IN FUND BALANCE	**245,503**	**(59,539)**	**360,000**	**-**		**320,000**	**865,966**
ENDING FUND BALANCE	**10,698,979**	**1,643,967**	**7,311,598**	**31,464**	**52,800**	**1,950,650**	**21,689,460**
MINUS RESTRICTIONS AND TRANSFERS							
IMPACT FEES						(1,950,650)	(1,950,650)
BROCKDALE ROAD IMPROVEMENTS				(31,464)			(31,464)
RESTRICTED FOR CAPITAL - GENERAL FUND							-
DEBT SERVICE PAYMENTS		(1,643,967)					(1,643,967)
3RD PARTY (DEVELOPER) IMPACT FEES RESTRICTED (LOGAN FORD/5 OAKS)					(52,800)		(52,800)
CAPITAL IMPROVEMENT PROJECTS			(7,311,598)				(7,311,598)
UNASSIGNED FUND BALANCE	10,698,979	-	-	-	-	-	10,698,980
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	**10,698,979**	**-**	**-**	**-**	**-**	**-**	**10,698,979**
AMOUNT IN DAYS OPERATING COST	354						354
AMOUNT IN MONTHS OPERATING COST	**11.8**						**11.8**
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(5,434,386)						(5,434,386)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	**5,264,594**						**5,264,594**
AMOUNT IN DAYS OPERATING COST	**174**						**174**
AMOUNT IN MONTHS OPERATING COST	**5.8**						**5.8**

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	**$ 10,556,769**	**$ 430,000**	**$ 294,625**		**219,651**	**11,501,045**
WATER REVENUE	6,400,690					6,400,690
WASTE WATER REVENUE	92,000					92,000
TRASH REVENUE	984,000					984,000
MISCELLANEOUS REVENUES	678,148					678,148
DEVELOPERS FEES - SEWER						-
IMPACT FEES						-
						-
TOTAL REVENUES	**8,154,838**			**-**	**-**	**8,154,838**
EXPENDITURES						
WATER	6,551,569					6,551,569
TRASH	864,000					864,000
WASTEWATER	55,308					55,308
DEBT SERVICE PRINCIPAL	445,000					445,000
DEBT SERVICE INTEREST/BOND EXP	113,861					113,861
WATER - ENGINEERING	125,100					125,100
TRANSFER OUT TO FUND WATER PROJECT				-		-
CAPITAL PROJECTS WF						-
						-
TOTAL EXPENDITURES	**8,154,838**			**-**	**-**	**8,154,838**
NET CHANGE IN BALANCE	**(0)**			**-**	**-**	**(0)**
ENDING BALANCE	**10,556,769**	**430,000**	**294,625**	**-**	**219,651**	**11,501,045**
MINUS RESTRICTED FOR:						
DEBT SERVICE PAYMENTS		(430,000)				(430,000)
TRANSFER FOR PW EQUIPMENT STORAGE BUILDING	**(178,148)**					(178,148)
CUSTOMER DEPOSITS			(294,625)			(294,625)
CAPITAL IMPROVEMENTS - PROJECTS - SEWER					(208,651)	(208,651)
LAKEVIEW DOWNS IMPACT FEES					(11,000)	(11,000)
						-
UNASSIGNED FUND BALANCE	10,378,621	-	-	-	-	10,378,621
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	**10,378,621**			**-**	**-**	**10,378,621**
AMOUNT IN DAYS OPERATING COST	538					538
AMOUNT IN MONTHS OPERATING COST	18					18
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN WATER FUND)	(3,474,229)					(3,474,229)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	**6,904,392**			**-**	**-**	**6,904,392**
AMOUNT IN DAYS OPERATING COST	**358**					**358**
AMOUNT IN MONTHS OPERATING COST	**12**					**12**

	2025-2026 FISCAL YEAR BUDGET
CAPITAL FUND SUMMARY	
CAPITAL WATER PROJECTS:	
TOTAL WF PROJECTS FY 25/26	**0**
PROJECT FUNDING - WATER:	
TOTAL WATER PROJECT FUNDING	**0**
CAPITAL ROADWAY AND GF PROJECTS:	
	0
TOTAL GF PROJECTS FY 25/26**	**0**
PROJECT FUNDING - GENERAL FUND:	
TOTAL GENERAL FUND PROJECT FUNDING	**0**
TOTAL CAPITAL PROJECTS FY 25/26**	**0**

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2024-2025 will be brought to Council for reallocation after the completion of the FY 2024-2025 audit to properly reflect outstanding budget balances to carry forward for FY 2025-2026.

Impact/Development Fee Summary	2023-2024 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET
GENERAL FUND:			
Beginning Balance General Fund (Restricted)	1,913,124	1,594,914	1,714,914
Revenue			
Roadway Impact Fees(11-4500)	85,079	120,000	320,000
Roadway Contribution Logan Ford/Welborn (11-4990-50)			
Roadway Fees Improv Brockdale(11-4989)			
	-	-	-
Total Revenues	85,079	120,000	320,000
Expenditures			
Capital Projects Roadways (Blondy Jhune Rd Alignment) 21-8210-491-300)	403,289		-
Total Expenditures	403,289	-	-
Total General Fund Restricted Impact Fees & 3rd Party	**1,594,914**	**1,714,914**	**2,034,914**
Restricted for Devel Logan Ford/Five Oaks/Lakeview Downs	52,800	52,800	52,800
Restricted for Brockdale Road Maint.	31,464	31,464	31,464
Restricted for Blondy Jhune Realignment			
Total 3rd Party Restricted	84,264	84,264	84,264
General Fund Ending Bal Impact Fees (Restricted for Roads)	1,510,650	1,630,650	1,950,650
Total General Fund Restricted Impact Fees & 3rd Party	**1,594,914**	**1,714,914**	**2,034,914**
WATER FUND:			
Beginning Balance - Water Fund	(5,442,900)	(5,442,900)	(5,442,900)
Revenue			
Water Impact Fees (51-4500)		120,000	220,000
Development Fees-Sewer Osage Ln Lift Station (Hunt) 51-4510			
Restricted for Capital Projects		-	
Restricted for Lakeview Downs			
Total Revenues	-	120,000	220,000
Expenditures			
Capital Projects- Water			-
Total Expenditures	-	-	-
Revenues less Expenditures		120,000	220,000
Water Fund ending balance to apply toward impact fees	(5,442,900)	(5,322,900)	(5,222,900)
Restricted			
Restricted for Capital Projects	688,064		
Restricted for Enchanted Way/ Lakeview Downs	11,000		11,000
Sewer - Osage Lane Lift Station (remaining escrow funding)	208,651		208,651
Total Restricted	907,715	-	219,651

CITY OF LUCAS PROPERTY TAX RATES

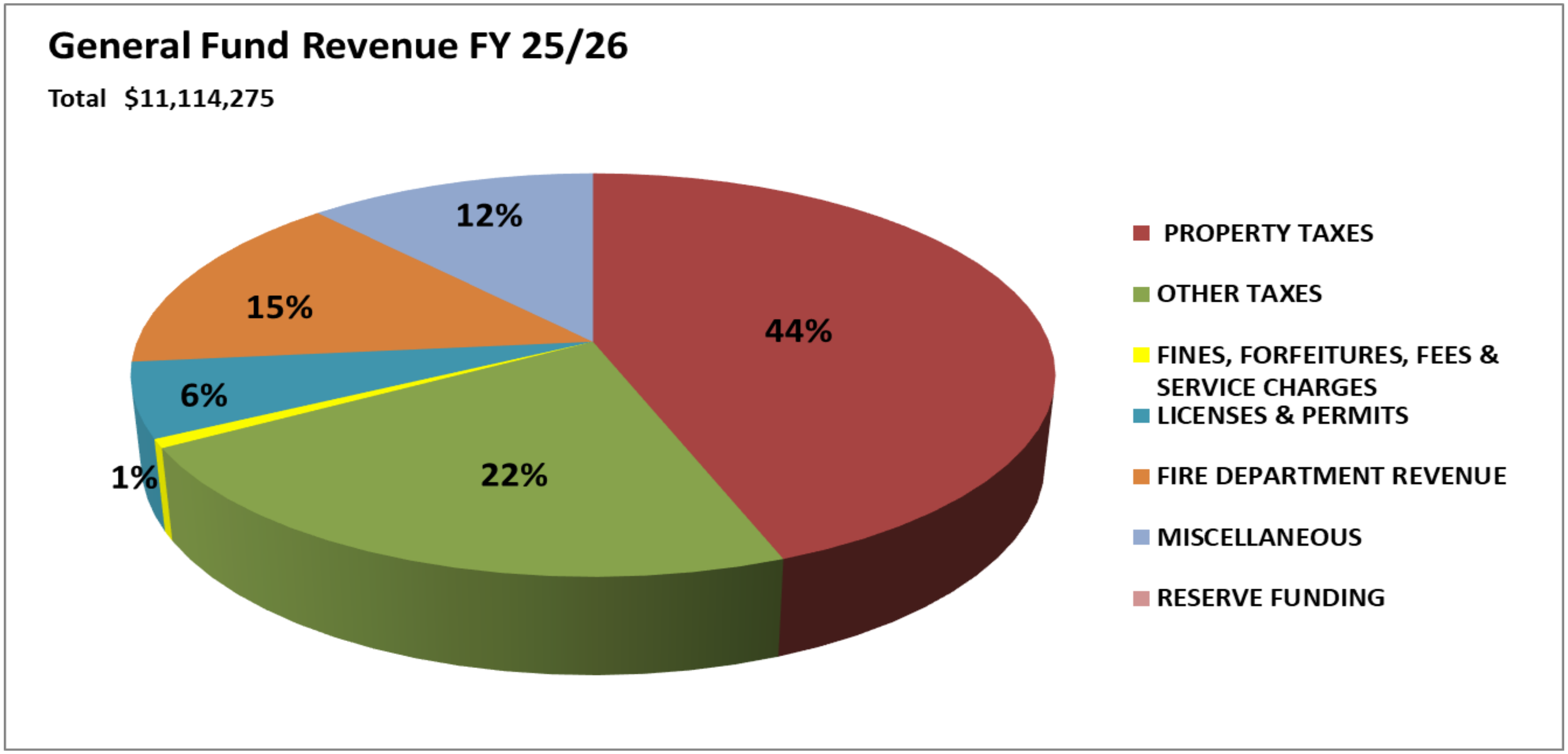
Property tax is by far the largest source of revenue in the City of Lucas General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is budgeted at a rate of .255463 for 2025. This tax rate is the De Minimis rate - below is a table depicting the recent history of the City of Lucas property tax rate.

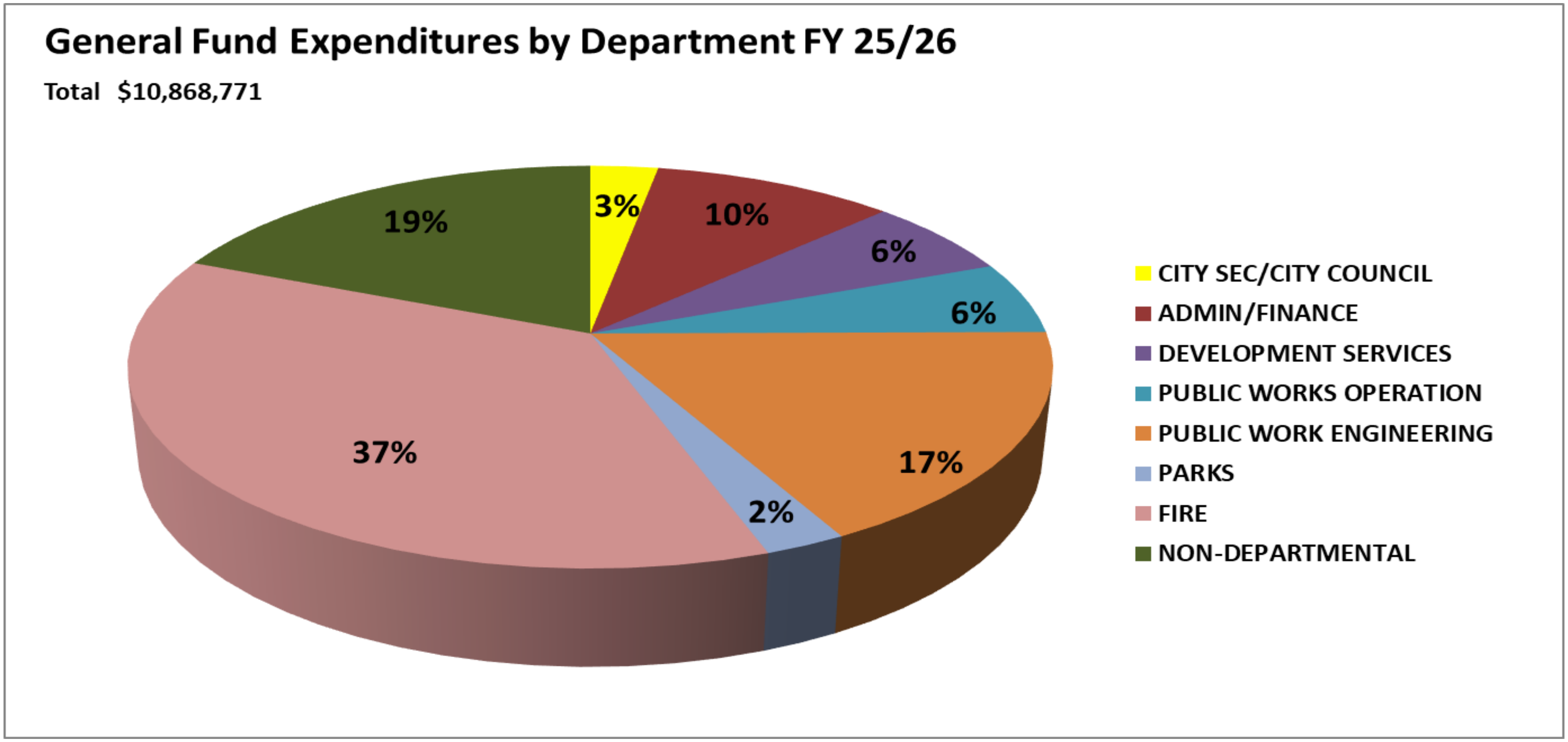
Tax Year	M&O	I&S	Total	
2010	0.247231	0.126946	0.374177	
2011	0.257723	0.116454	0.374177	
2012	0.261218	0.112959	0.374177	
2013	0.254005	0.101611	0.355616	
2014	0.233068	0.087593	0.320661	
2015	0.215514	0.105147	0.320661	
2016	0.230371	0.087577	0.317948	
2017	0.198695	0.119253	0.317948	
2018	0.202346	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	
2024	0.184805	0.054246	0.239051	
2025	0.202670	0.052793	0.255463	**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 2024 Tax Rates

City	M&O	I&S	Total
Sachse	0.456209	0.194207	0.650416
Farmersville	0.475137	0.201636	0.676773
Wylie	0.417244	0.117057	0.534301
Princeton	0.256657	0.183569	0.440226
Celina	0.287061	0.311107	0.598168
Melissa	0.318300	0.135816	0.454116
Anna	0.360213	0.146987	0.507200
Prosper	0.324608	0.180392	0.505000
Murphy	0.271253	0.091280	0.362533
Allen	0.320531	0.096969	0.417500
Parker	0.302744	0.007695	0.310439
Fairview	0.232798	0.077483	0.310281
Lucas	0.184805	0.054246	0.239051


General Fund Revenue FY 25/26
Total $11,114,275
12%
15%
44%
6%
1%
22%
PROPERTY TAXES
OTHER TAXES
FINES, FORFEITURES, FEES & SERVICE CHARGES
LICENSES & PERMITS
FIRE DEPARTMENT REVENUE
MISCELLANEOUS
RESERVE FUNDING


General Fund Expenditures by Department FY 25/26
Total $10,868,771
3%
10%
6%
6%
17%
2%
37%
19%
CITY SEC/CITY COUNCIL
ADMIN/FINANCE
DEVELOPMENT SERVICES
PUBLIC WORKS OPERATION
PUBLIC WORK ENGINEERING
PARKS
FIRE
NON-DEPARTMENTAL

11 -GENERAL FUND REVENUE		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
4011	PROPERTY TAXES	3,985,194	4,252,605	4,432,885	4,919,346	(De Minimis Tax Rate M&O .202670)
4012	PROPERTY TAXES-DEL.	22,802		2,903		
4015	PROPERTY TAXES-P&I	17,613		19,477		
TOTAL PROPERTY TAXES		**4,025,609**	**4,252,605**	**4,455,265**	**4,919,346**	
OTHER TAXES						
4101	SALES TAX	1,320,171	1,250,000	1,365,702	1,365,702	Adjust for trend
4101-100	SALES TAX STREETS	662,068	625,400	684,451	684,451	Adjust for trend
4102	FRANCHISE-ELECTRICAL	444,221	375,000	453,423	375,000	
4103	FRANCHISE-TELEPHONE	569				
4104	FRANCHISE-CABLE	18,911	20,442	14,000	20,442	
4105	FRANCHISE-GAS	53,161	47,000	53,161	47,000	
4106	FRANCHISE-CABLE PEG	2,312	2,500	2,000	2,500	
TOTAL OTHER TAXES		**2,501,413**	**2,320,342**	**2,572,737**	**2,495,095**	
FINES & FORFEITURES						
4202	COURT TECHNOLOGY FUND	12	4	12		
4203	COURT SECURITY FUND	15	5	15		
4204	COURT COST-CITY	15	5	15		
4205	FINES	719	10	1,088		
4206	COURT COST-STATE	186	62	186		
4220	OTHER COURT FINES & FEES	15	5	15		
TOTAL FINES & FORFEITURES		**962**	**91**	**1,331**	**-**	
LICENSES & PERMITS						
4301	GEN CONTRACTOR REG.	585	-			Contractor Fee Registration Elimination
4361	ZONING REQUEST	450	2,000	2,000	2,000	
4362	SPECIFIC USE PERMITS	-	2,000	2,000	2,000	
4363	VARIANCE REQUEST	450	900	900	1,350	
4365	BLDG PERMITS-RESIDENTIAL	199,343	280,000	175,000	320,000	
4367	BLDG PERMITS-ACC.	21,926	30,000	22,000	32,000	
4368	BLDG PERMITS-REMODEL	18,029	12,000	7,000	18,000	
4369	BLDG PERMITS-COMM.	8,997	30,000	7,029	90,000	
4371	ELECTRICAL PERMITS	6,360	8,000	6,000	8,800	
4372	PLUMBING PERMITS	11,810	8,000	9,500	8,800	
4373	HEATING & A/C PERMITS	4,160	2,000	4,000	3,000	
4374	FENCE PERMITS	4,800	7,200	4,500	7,200	
4375	SWIMMING POOL PERMITS	22,850	24,000	13,000	26,000	
4376	WEIGHT LIMIT PERMITS	49,650	60,000	33,000	72,000	
4377	ROOF PERMITS	2,670	2,000	10,000	3,000	
4378	SPRINKLER SYST PERMITS	4,875	8,000	3,400	8,000	
4379	DRIVEWAY PERMIT	2,160	800	1,795	1,000	
4380	SIGN PERMIT	845	3,000	750	3,000	
4382	STORM WATER MGMT PERMIT	2,220	9,000	2,100	10,000	
4384	SOLICITATION PERMIT	-	120	40	120	
4390	PLANNED DEVELOPMENT	870	-	-		
4395	HEALTH SERVICE PERMITS	6,750	10,000	8,800	12,000	
4398	MISC LICENSES & PERMITS	480	1,200	885	2,000	
4611	FIRE SPRINKLER PERMIT	13,000	32,000	8,250	35,000	
TOTAL LICENSES & PERMITS		**383,280**	**532,220**	**321,949**	**665,270**	
FIRE DEPARTMENT REVENUE						
4612	COUNTY FIRE DISTRICT	3,601	-	3,731		
4613	SEIS LAGOS INTERLOCAL	598,602	676,963	676,963	759,655	
4614	AMBULANCE SERVICES	222,604	152,521	225,000	200,000	
4615	LISD EMS SERVICE	1,736	1,650	2,340	2,000	
4999	FIRE DISTRICT TRANSFER IN	622,000	622,000	677,137	677,137	
TOTAL FIRE DEPARTMENT REVENUE		**1,448,542**	**1,453,134**	**1,585,171**	**1,638,792**	
FEES & SERVICE CHARGES						
4424	PLAT & REPLAT FEES	3,711	10,000	3,605	10,000	
4425	RE-INSPECTION FEES	3,700	7,000	2,500	8,500	
4426	FEES-BUILDING PROJECTS	21,700	12,000	23,450	12,500	
4427	PUBLIC IMPRV/INSPEC	40,100	36,000	118,500	48,000	
TOTAL FEES & SERVICE CHARGES		**69,211**	**65,000**	**148,055**	**79,000**	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	535,010	550,000	735,000	700,000	Adjust for trend
4914	INSURANCE CLAIM REIMB	23,349	-	12,457		
4915	CHILD SAFETY INCOME	10,518	8,000	8,852	10,000	
4916	CREDIT CARD REVENUE	63,691	48,000	69,000	73,000	
4918	PERMIT FEE BEER & WINE	195	-			
4919	OPIOID ABATEMENT TRUS	-	-			

11 -GENERAL FUND REVENUE		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
4920	FARMER MARKET EVENT FEE	5,320	5,200	3,930	5,200	
4931	RENTAL INCOME	91,052	97,920	97,920	97,920	
4980	PARK DEDICATION FEES	13,000	45,000	79,000	45,000	
4981	FACILITY RENTAL	1,475	-			
4985	GRANT REVENUES	23,275	15,000	20,899	14,713	
4986	DONATION TO CITY	1,500		25,165		
4991	STREET ASSESSMENTS	-				
4992	SALE OF ASSETS	967		10,388		
4993	POSTAGE	1				
4997	MISCELLANEOUS	5,453				
4998	PILOT TRANSFER IN	389,592	353,549	353,549	370,939	
TOTAL MISCELLANEOUS REVENUE		**1,164,397**	**1,122,669**	**1,416,160**	**1,316,772**	
RESERVES						
4996	GF RESERVES (USE OF)			2,047,683	-	
*****TOTAL REVENUES*****		**9,593,415**	**9,746,061**	**12,548,351**	**11,114,275**	

11 -GENERAL FUND *CITY COUNCIL* DEPARTMENTAL EXPENDITURES	2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES					
6100-112 WORKERS' COMPENSATION	70	70	70	70	
6100-127 MEDICARE	146	220	220	220	
6100-468 CITY COUNCIL FEES	10,050	9,000	9,000	9,000	
TOTAL PERSONNEL SERVICES	**10,266**	**9,290**	**9,290**	**9,290**	
MATERIALS & SUPPLIES					
6100-201 OFFICE SUPPLIES	1,410	1,000	1,000	1,000	
6100-204 FOOD/BEVERAGE	3,142	4,000	4,000	4,000	
6100-205 LOGO/UNIFORM	1,678	3,500	3,500	3,500	
6100-210 COMPUTER SUPPLIES	23	350	350	350	
6100-222 AUDIO/VISUAL	-	10,000	8,600	2,500	Repair & Replacement as needed
TOTAL MATERIALS & SUPPLIES	**6,253**	**18,850**	**17,450**	**11,350**	
PURCHASED SERVICES:					
6100-307 TRAINING & TRAVEL	1,684	7,000	7,000	7,000	$1K per person
TOTAL PURCHASED SERVICES	**1,684**	**7,000**	**7,000**	**7,000**	
GENERAL & ADMINISTRATIVE SERVICES					
6100-441 APPRECIATION/AWARDS	6,963	6,500	6,500	6,500	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES	**6,963**	**6,500**	**6,500**	**6,500**	
NON-CAPITAL EXPENSE					
6100-451 SOFTWARE, BOOKS, & CDS	11,940	13,670	13,670	14,053	See Detail Listing & IT Schedule
TOTAL NON-CAPITAL EXPENSE	**11,940**	**13,670**	**13,670**	**14,053**	
TOTAL CITY COUNCIL	**37,105**	**55,310**	**53,910**	**48,193**	

11 -GENERAL FUND *CITY SECRETARY* DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6110-101	SALARIES - EXEMPT	140,277	84,000	115,949	115,949	
6110-112	WORKERS' COMPENSATION	450	257	257	355	
6110-113	LONGEVITY PAY	-	100	100	144	
6110-122	TMRS	17,429	11,103	15,365	19,546	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6110-123	GROUP INSURANCE	25,684	13,080	13,080	13,080	
6110-127	MEDICARE	2,014	1,218	1,682	1,682	
6110-129	LT DISABILITY	304	252	252	348	
6110-133	TELEPHONE ALLOWANCE	600	-			
TOTAL PERSONNEL SERVICES		**186,758**	**110,010**	**146,685**	**151,104**	
MATERIALS & SUPPLIES						
6110-201	OFFICE SUPPLIES	1,497	1,700	1,700	1,700	
6110-204	FOOD/BEVERAGE	68	100	100	100	
6110-205	LOGO/UNIFORM	-	200	200	300	
6110-210	COMPUTER SUPPLIES	118	300	300	500	
6110-238	PRINTING & COPYING	22,706	22,800	22,800	22,800	
6110-239	RECORDS MANAGEMENT	8,823	15,779	15,779	15,779	
TOTAL MATERIALS & SUPPLIES		**33,212**	**40,879**	**40,879**	**41,179**	
PURCHASED SERVICES						
6110-305	SOFTWARE SUPPORT & MAINT.	8,098	9,000	42,100	24,950	See Detail Listing & IT Schedule
6110-306	PUBLIC NOTICES	3,790	14,300	14,300	14,300	
6110-307	TRAINING & TRAVEL	2,999	3,775	3,775	3,320	See Travel & Training Plan
6110-309	PROFESSIONAL SERVICES	7,603	6,000	6,000	6,000	Codification - Franklin
6110-323	CELL PHONE	532	600	600	600	
6110-349	FILING FEES	182	2,200	2,200	2,200	
TOTAL PURCHASED SERVICES		**23,205**	**35,875**	**68,975**	**51,370**	
GENERAL & ADMINISTRATIVE SERVICES						
6110-443	DUES/LICENSES	653	225	225	225	See detail Listing
6110-445	ELECTIONS	8,307	8,830	730	9,000	See detail Listing
6110-451	SOFTWARE, BOOKS & CD'S	944	1,100	1,100	1,100	
TOTAL GENERAL & ADMIN SERVICES		**9,904**	**10,155**	**2,055**	**10,325**	
NON-CAPITAL EXPENSE						
6110-411 FURNITURE & FIXTURES			-	-		
TOTAL NON-CAPITAL EXPENSE		-	-	-	-	
TOTAL CITY SECRETARY		**253,078**	**196,919**	**258,594**	**253,978**	

11 -GENERAL FUND *ADMINISTRATION & FINANCE* DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6200-101	SALARIES - EXEMPT	302,159	392,533	399,192	404,192	City Manager, Finance Director and Executive Admin Assistant split 50/50 with Water Fund
6200-102	SALARIES - NON-EXEMPT	116,225	120,191	134,106	134,106	
6200-103	SALARIES - TEMPORARY	4,290	15,600	15,600	15,600	20 hrs. per wk. @$15 per hour (intern)
6200-111	OVERTIME	2,242	1,900	1,900	1,900	
6200-112	WORKERS' COMP	1,250	1,650	1,650	1,695	
6200-113	LONGEVITY PAY	2,140	2,550	2,550	2,688	
6200-122	TMRS	52,823	70,630	73,434	94,399	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6200-123	GROUP INSURANCE	57,747	71,940	71,940	71,940	
6200-127	MEDICARE	6,112	7,688	7,986	8,061	
6200-129	LT DISABILITY	730	1,538	1,538	1,615	
6200-133	TELEPHONE ALLOWANCE	2,025	2,700	2,700	2,700	
6200-141	CAR ALLOWANCE	2,200	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		**549,944**	**691,320**	**714,996**	**741,296**	
MATERIALS & SUPPLIES						
6200-201	OFFICE SUPPLIES	4,692	6,000	6,000	6,500	Increase in personnel
6200-202	POSTAGE	869	1,700	1,700	1,700	Split 50/50 between water and general funds
6200-204	FOOD/BEVERAGE	1,364	2,200	2,200	2,500	Increase in personnel
6200-205	LOGO/UNIFORM ALLOWANCE	813	800	1,800	1,800	
6200-210	COMPUTER SUPPLIES	-	350	350	700	Increase in personnel
TOTAL MATERIALS & SUPPLIES		**7,739**	**11,050**	**12,050**	**13,200**	
PURCHASED SERVICES:						
6200-302	AUDITING & ACCOUNTING	17,756	21,000	21,000	25,000	50/50 split with WF
6200-305	SOFTWARE SUPPORT/MAINT	22,428	31,400	31,400	32,500	$10K HR Software/$22.5K Incode Software Maint.
6200-307	TRAINING & TRAVEL	9,552	13,885	13,885	21,424	See Travel & Training Plan (Included $3.5K Lunch and Learn)
6200-309	PROFESSIONAL SERVICES	2,899	3,000	4,400	4,400	$3K Debt Disclosure SAMCO
6200-313	MAINTENANCE AGREEMENTS	5,842	6,816	6,816	6,816	Konica Copier (Split 50/50 water fund)
6200-318	TAX COLLECTION	2,481	3,000	3,000	3,000	
6200-319	CENTRAL APPRAISAL FEE	38,081	45,688	45,688	54,000	Increase in property appraised
6200-321	STATE COMPTROLLER (COURT FEI	558	502	502	502	
6200-322	CONTRACTS	4,200	7,600	7,600	7,600	Cost Municipal Judge
6200-323	CELL PHONE	317	600	600	-	
6200-324	INMATE BOARDING	-	750	750	750	
6200-325	LIABILITY INSURANCE	47,175	52,672	52,806	60,072	Increase in rate & coverage
TOTAL PURCHASED SERVICES		**151,288**	**186,913**	**188,447**	**216,064**	
GENERAL & ADMINISTRATIVE SERVICES						
6200-441	APPRECIATION/AWARDS	6,130	4,900	4,900	5,500	See Detail Listing
6200-442	TML MEMBERSHIP DUES	2,376	2,600	2,600	2,730	
6200-443	DUES/LICENSES	3,795	5,846	5,846	4,520	See Detail Listing
6200-444	EMPLOYMENT SCREENING	660	1,750	1,750	1,750	
6200-445	CHILD SAFETY EXPENSE	-	-			
6200-497	CREDIT CARD FEES	55,485	45,000	68,733	70,000	
TOTAL GENERAL & ADMIN SERVICES		**68,447**	**60,096**	**83,829**	**84,500**	
NON-CAPITAL EXPENSE						
6200-411	FURNITURE	1,796	-		-	
TOTAL NON-CAPITAL EXPENSE		**1,796**	**-**	**-**	**-**	
CAPITAL OUTLAY						
8200-421	VEHICLES		-		27,550	
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**27,550**	
TOTAL ADMINISTRATION & FINANCE		**779,213**	**949,379**	**999,322**	**1,082,610**	

11 -GENERAL FUND *PUBLIC WORKS - ENGINEERING* DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6209-101	SALARIES - EXEMPT	101,224	106,364	40,081	40,081	CIP Manager split 50/50 with Water Fund
6209-103	SALARIES - TEMPORARY	-	15,600	15,600	15,600	20 hrs. per wk. @$15 per hour (intern)
6209-112	WORKERS' COMPENSATION	350	375	375	375	
6209-113	LONGEVITY	114	170	90	114	
6209-122	TMRS	9,935	16,070	7,482	9,484	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6209-123	GROUP INSURANCE	10,229	13,080	6,540	6,540	
6209-127	MEDICARE	1,470	1,737	810		
6209-129	LT DISABILITY	140	325	130	130	
6209-133	TELEPHONE ALLOWANCE	-	-			
TOTAL PERSONNEL SERVICES		**123,462**	**153,721**	**71,108**	**72,324**	
MATERIALS & SUPPLIES						
6209-201	OFFICE SUPPLIES	223	265	265	275	
6209-208	MINOR APPARATUS	251	525	525	545	
6209-209	PROTECTIVE CLOTHING/UNIFORMS	344	2,210	1,210	2,210	See Detail Listing
6209-210	COMPUTER SUPPLIES	129	525	525	545	
TOTAL MATERIALS & SUPPLIES		**947**	**3,525**	**2,525**	**3,575**	
MAINTENANCE & REPAIR						
6209-232	VEHICLE MAINTENANCE	10	1,100	1,100	1,200	See Detail Listing
TOTAL MAINTENANCE & REPAIR		**10**	**1,100**	**1,100**	**1,200**	
PURCHASED SERVICES						
6209-307	TRAVEL/TRAINING	1,471	2,420	2,420	2,730	See Travel & Training Plan
6209-313	MAINTENANCE AGREEMENTS	-	1,650	1,650	1,710	
6209-309	PROFESSIONAL SERVICES	101,784	230,000	247,500	223,000	See Detail Listing
6209-323	CELL PHONE	965	1,000	1,000	1,035	
6209-334	STREET LIGHTING	1,938	5,000	5,000	5,175	
TOTAL PURCHASED SERVICES		**106,158**	**240,070**	**257,570**	**233,650**	
GENERAL & ADMINISTRATIVE SERVICES						
6209-443	DUES/LICENSES	472	575	575	1,135	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		**472**	**575**	**575**	**1,135**	
NON-CAPITAL EXPENSE						
6209-411	FURNITURE & FIXTURES	-	-	-		
6209-416	IMPLEMENTS & APPARATUS	-	500	500	525	
6209-433	SIGNS & MARKINGS	13,602	12,000	12,000	12,400	Regulatory Signage
6209-451	SOFTWARE	3,411	3,600	3,600	2,600	See Comprehensive IT Schedule
6209-452	HARDWARE	251	500	500	525	
TOTAL NON-CAPITAL EXPENSE		**17,264**	**16,600**	**16,600**	**16,050**	
CAPITAL OUTLAY						
8209-301	IMPROVEMENTS ROADS	856,497	862,000	1,092,761	1,350,000	
8209-302	CULVERT MAINTENANCE	270,062	100,000	279,130	103,500	
8209-303	DRAINAGE	96,640	100,000	100,000	103,500	
TOTAL CAPITAL OUTLAY		**1,223,199**	**1,062,000**	**1,471,891**	**1,557,000**	
TOTAL PUBLIC WORKS - ENGINEERING		**1,471,512**	**1,477,591**	**1,821,369**	**1,884,934**	

11 -GENERAL FUND *PUBLIC WORKS - OPERATIONS* DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6210-101	SALARIES - EXEMPT			65,000	65,000	Public Works Director split 50/50 with WF
6210-102	SALARIES - NON-EXEMPT	181,107	196,957	211,488	211,488	
6210-111	OVERTIME	5,093	4,500	4,500	20,000	Reclass from WF 6400/based on current trend
6210-112	WORKERS' COMPENSATION	6,240	6,857	9,265	9,302	
6210-113	LONGEVITY	896	1,244	1,688	1,904	
6210-122	TMRS	23,037	26,442	36,911	49,777	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6210-123	GROUP INSURANCE	47,714	52,320	58,860	58,860	
6210-127	MEDICARE	2,669	2,921	4,075	4,299	
6210-129	LT DISABILITY	359	591	798	802	
TOTAL PERSONNEL SERVICES		**267,115**	**291,832**	**392,585**	**421,432**	
MATERIALS & SUPPLIES						
6210-201	OFFICE SUPPLIES	308	735	735	1,000	
6210-204	FOOD/BEVERAGE	563	1,050	1,050	1,050	
6210-206	FUEL & LUBRICANTS	14,183	26,250	26,250	27,250	
6210-208	MINOR APPARATUS	4,497	5,000	5,000	5,000	
6210-209	PROTECTIVE CLOTHING/UNIFORMS	8,497	9,925	9,925	10,405	See Detail Listing
6210-210	COMPUTER SUPPLIES	72	265	265	300	
6210-211	MEDICAL SUPPLIES		265	265	300	
6210-214	CLEANING SUPPLIES	-	1,575	1,575	1,575	
6210-223	SAND/DIRT	2,269	3,150	3,150	3,150	
6210-224	ASPHALT/BASE/CONC/CULVERT	23,999	33,600	33,600	35,000	Street Maintenance Program
TOTAL MATERIALS & SUPPLIES		**54,388**	**81,815**	**81,815**	**85,030**	
MAINTENANCE & REPAIR						
6210-231	FACILITY MAINTENANCE	8,606	7,850	7,850	8,085	See Detail Listing
6210-232	VEHICLE MAINTENANCE	7,040	7,850	19,871	8,500	See Detail Listing
6210-233	EQUIPMENT MAINTENANCE	8,879	10,080	10,080	10,080	See Detail Listing
6210-234	WASTE DISPOSAL	480	5,355	5,355	5,500	
6210-298	MAINTENANCE & PARTS - MISC	3,330	3,150	3,150	3,200	
TOTAL MAINTENANCE & REPAIR		**28,335**	**34,285**	**46,306**	**35,365**	
PURCHASED SERVICES						
6210-307	TRAVEL/TRAINING	148	2,150	2,150	4,430	See Travel & Training Plan
6210-309	PROFESSIONAL SERVICES	34,831	45,000	62,000	55,000	$5K Surveying/$50K Tree Trimming
6210-323	CELL PHONE	1,693	3,500	3,500	3,500	
6210-331	UTILITIES, ELECTRIC	6,400	7,200	7,200	8,400	
6210-346	EQUIPMENT RENTAL	3,954	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		**47,026**	**61,850**	**78,850**	**75,330**	
GENERAL & ADMINISTRATIVE SERVICES						
6210-443	DUES/LICENSES	-	462	462	462	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		**-**	**462**	**462**	**462**	
NON-CAPITAL EXPENSE						
6210-411	FURNITURE & FIXTURES		-	-		
6210-433	SIGNS & MARKINGS	11,638	14,000	14,000	15,000	Street Signs
TOTAL NON-CAPITAL EXPENSE		**11,638**	**14,000**	**14,000**	**15,000**	
CAPITAL OUTLAY						
8210-420	EQUIPMENT		-	15,000		
8210-421	VEHICLES	81,202	-		-	
TOTAL CAPITAL OUTLAY		**81,202**	**-**	**15,000**	**-**	
TOTAL PUBLIC WORKS		**489,704**	**484,244**	**629,018**	**632,619**	

11 -GENERAL FUND *PARKS DEPARTMENT* DEPARTMENTAL EXPENDITURES	2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
MAINTENANCE & REPAIR					
6211-231 FACILITIES MAINTENANCE	4,391	5,000	5,000	5,950	See Detail Listing&IT Schedule $150 Peplink
6211-233 EQUIPMENT MAINTENANCE	3,494	5,000	5,000	6,000	Small landscaping Equipment
TOTAL MAINTENANCE & REPAIR	**7,885**	**10,000**	**10,000**	**11,950**	
PURCHASED SERVICES					
6211-322 CONTRACTS	78,873	102,500	102,500	106,088	See Detail Listing
6211-331 UTILITIES, ELECTRIC	3,643	3,500	3,500	3,623	
6211-333 UTILITIES, WATER	12,169	11,000	11,000	12,000	
TOTAL PURCHASED SERVICES	**94,685**	**117,000**	**117,000**	**121,711**	
SPECIAL EVENTS					
6211-444 FOUNDERS DAY	21,049	25,000	31,779	35,000	See Detail Listing
6211-445 SERVICE TREE PROGRAM	5,748	7,000	8,370	8,400	
6211-446 KEEP LUCAS BEAUTIFUL	6,218	5,000	5,000	5,175	See Detail Listing
6211-447 COUNTRY CHRISTMAS	25,111	15,000	33,516	25,000	See Detail Listing
6211-448 PARK EVENTS	5,032	5,000	5,000	5,175	See Detail Listing
6211-449 LUCAS FARMERS MARKET	4,629	8,500	8,500	8,798	See Detail Listing
6211-450 LUCAS CAR SHOW	4,216	5,000	5,000	5,175	See Detail Listing
TOTAL SPECIAL EVENTS	**72,003**	**70,500**	**97,165**	**92,723**	
NON-CAPITAL OUTLAY					
6211-417 PARK IMPROVEMENTS	33,276	40,000	40,000	40,000	
TOTAL NON- CAPITAL OUTLAY	**33,276**	**40,000**	**40,000**	**40,000**	
CAPITAL OUTLAY					
8211-417 PARK IMPROVEMENTS	121,802			-	
TOTAL CAPITAL OUTLAY	**121,802**	**-**	**-**	**-**	
TOTAL PARKS	**329,651**	**237,500**	**264,165**	**266,384**	

11 -GENERAL FUND *DEVELOPMENT SERVICES* DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	
PERSONNEL SERVICES						
6212-101	SALARIES - EXEMPT	73,566	138,548	115,794	115,794	Devl. Serv. Direc Split 50/50 with Water Fund
6212-102	SALARIES - NON-EXEMPT	243,698	269,401	276,912	276,912	
6212-111	OVERTIME	12,782	11,200	11,200	11,200	
6212-112	WORKERS' COMPENSATION	2,304	2,612	2,612	2,612	
6212-113	LONGEVITY PAY	1,822	2,068	2,068	2,284	
6212-122	TMRS	41,055	55,015	48,568	62,097	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6212-123	GROUP INSURANCE	46,708	71,940	58,860	58,860	
6212-127	MEDICARE	4,754	6,078	5,364	5,364	
6212-129	LT DISABILITY	654	1,224	1,224	1,224	
TOTAL PERSONNEL SERVICES		**427,343**	**558,086**	**522,602**	**536,347**	
MATERIALS & SUPPLIES						
6212-201	OFFICE SUPPLIES	2,919	5,775	5,775	5,978	
6212-203	SUBSCRIPTIONS	-	370	370	370	
6212-204	FOOD/BEVERAGE	22	630	630	652	
6212-205	LOGO/UNIFORM ALLOWANCE	1,988	2,850	2,850	2,950	
6212-206	FUEL & LUBRICANTS	6,248	12,600	12,600	12,600	
6212-210	COMPUTER SUPPLIES		525	525	$525	
TOTAL MATERIALS & SUPPLIES		**11,177**	**22,750**	**22,750**	**23,075**	
MAINTENANCE & REPAIR						
6212-232	VEHICLE MAINTENANCE	11,591	8,300	8,300	8,300	See Detail Listing
TOTAL MAINTENANCE & REPAIR		**11,591**	**8,300**	**8,300**	**8,300**	
PURCHASED SERVICES:						
6212-305	SOFTWARE SUPPORT/MAINT.	2,194	13,822	13,822	23,198	$2,438 Incode/$14,760 MGO/ $6K AI See Comprehensive IT Schedule
6212-307	TRAINING & TRAVEL	2,801	14,428	14,428	13,799	See Travel & Training Plan
6212-309	PROFESSIONAL SERVICES	13,200	20,500	20,500	22,500	See Detail Listing
6212-323	CELL PHONE	3,754	6,400	6,400	6,624	
TOTAL PURCHASED SERVICES		**21,949**	**55,150**	**55,150**	**66,121**	
GENERAL & ADMINISTRATIVE SERVICES						
6212-443	DUES/LICENSES	449	3,545	3,545	3,545	See Detail Listing
6212-451	SOFTWARE, BOOKS & CD'S	1,330	2,730	2,730	1,130	Code Books
6212-452	STORM WATER EXPENSE	1,689	9,450	9,450	9,780	Includes $7,280 supplies/eqp for Two cleanup events/$2,500 Education Exp
TOTAL GENERAL & ADMINISTRATION SERVICES		**3,468**	**15,725**	**15,725**	**14,455**	
CAPITAL OUTLAY						
8212-421	VEHICLES			-	38,288	Building inspector truck replacement
				-		Replaces 2011 F-150
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**38,288**	
TOTAL DEVELOPMENT SERVICES		**475,528**	**660,011**	**624,527**	**686,586**	

11 -GENERAL FUND *FIRE DEPARTMENT* DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6300-101	SALARIES - EXEMPT	395,177	408,658	422,489	422,489	
6300-102	SALARIES - NON EXEMPT FF/EMS	1,274,429	1,345,251	1,382,813	1,382,813	
6300-103	SAL - NON EXEMPT TEMP		3,600	3,600	3,600	Emerg. Mgt. Intern
6300-106	CERTIFICATION FEES	6,080	16,560	16,560	18,000	See Detail Listing
6300-111	SALARIES - OVERTIME	239,760	280,245	280,245	313,629	See Detail Listing
6300-112	WORKERS' COMPENSATION	70,124	73,228	73,228	77,000	
6300-113	LONGEVITY PAY	5,120	5,744	5,744	6,656	
6300-122	TMRS	237,688	269,240	276,095	363,950	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6300-123	GROUP INSURANCE	244,621	248,520	248,520	248,520	
6300-127	MEDICARE	27,447	29,788	30,533	31,477	
6300-128	OTHER RETIREMENT	289,263	-			
6300-129	LT DISABILITY	3,211	5,262	5,262	5,293	
6300-131	UNEMPLOYMENT COMPENSATION	140				
6300-133	TELEPHONE ALLOWANCE	600	600	600	600	
TOTAL PERSONNEL SERVICES		**2,793,660**	**2,686,696**	**2,745,689**	**2,874,027**	
MATERIALS & SUPPLIES						
6300-201	OFFICE SUPPLIES	2,008	2,100	2,100	2,100	
6300-202	POSTAGE	232	375	375	375	
6300-204	FOOD/BEVERAGE	5,814	6,210	6,210	6,700	See Detail Listing
6300-205	LOGO/UNIFORM ALLOWANCE	22,011	24,680	24,680	26,400	See Detail Listing
6300-206	FUEL & LUBRICANTS	25,407	36,180	36,180	29,760	See Detail Listing
6300-207	FUEL - PROPANE/(natural gas)	1,583	2,250	2,250	2,250	
6300-208	MINOR APPARATUS	15,003	16,005	16,005	20,810	See Detail Listing
6300-209	PROTECTIVE CLOTHING	27,148	24,025	24,025	25,125	See Detail Listing
6300-210	COMPUTER SUPPLIES	1,443	1,900	1,900	1,900	See Detail Listing
6300-211	MEDICAL & SURGICAL SUPPL	38,783	41,866	47,035	44,798	See Detail Listing
6300-214	SUPPLIES - FD	9,616	5,795	5,795	6,170	See Detail Listing
6300-215	DISPOSABLE MATERIALS	1,439	19,250	19,250	19,250	See Detail Listing
6300-227	PREVENTION ACTIVITIES	5,550	5,575	5,575	5,575	See Detail Listing
TOTAL MATERIALS & SUPPLIES		**156,037**	**186,211**	**191,380**	**191,213**	
MAINTENANCE & REPAIR						
6300-231	FACILITY MAINTENANCE	41,688	33,790	65,214	47,380	See Detail Listing
6300-232	VEHICLE MAINTENANCE	97,454	101,890	101,890	123,710	See Detail Listing
6300-233	EQUIPMENT MAINT	14,673	16,215	16,215	18,165	See Detail Listing
TOTAL MAINTENANCE & REPAIR		**153,815**	**151,895**	**183,319**	**189,255**	
PURCHASED SERVICES						
6300-302	FIRE DEPT RUN REIMBURS.	13,287	10,989	10,989	15,719	See Detail Listing
6300-302.1	LISD GAME COVERAGE	150	800	800	800	See Detail Listing
6300-303	TELEPHONE	5,610	6,171	6,171	5,344	See Comprehensive IT Schedule
6300-304	INTERNET	6,914	7,623	11,533	12,360	See Comprehensive IT Schedule
6300-307	TRAINING & TRAVEL	50,576	62,724	62,724	74,256	See Detail Listing
6300-309	PROFESSIONAL SERVICES	143,769	174,356	159,856	163,685	See Detail Listing
6300-310	SCBA	11,894	11,100	11,100	7,800	See Detail Listing
6300-313	MAINTENANCE AGREEMENTS	18,611	20,360	20,360	34,985	See Detail Listing
6300-316	911 DISPATCH	92,111	95,889	95,889	105,252	Wylie Dispatch
6300-323	CELL PHONE	11,346	11,100	11,100	11,900	See Detail Listing
6300-325	LIABILITY INSURANCE	31,485	35,263	35,263	40,115	
6300-331	UTILITIES, ELECTRIC	28,854	30,000	30,000	35,000	
6300-333	UTILITIES, WATER	6,953	9,600	9,600	9,600	
6300-337	PAGER SERVICE	788	800	800	800	Active 911 Notification System
6300-346	EQUIPMENT RENTAL	506	550	550	550	
TOTAL PURCHASED SERVICES		**422,854**	**477,325**	**466,735**	**518,166**	

11 -GENERAL FUND *FIRE DEPARTMENT* DEPARTMENTAL EXPENDITURES	2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
GENERAL & ADMINISTRATIVE SERVICES					
6300-441 APPRECIATION/AWARDS	5,164	5,375	5,375	5,375	See Detail Listing
6300-443 DUES/LICENSES	4,688	6,785	6,785	7,175	See Detail Listing
6300-445 CHILD SAFETY	-	-			
6300-447 EMERGENCY MANAGEMENT SERV	9,589	9,689	9,689	9,239	See Detail Listing
6300-448 REHAB TRAINING & EQUIPMENT	947	950	950	950	See Detail Listing
6300-451 SOFTWARE, BOOKS & CD'S	3,076	3,870	3,870	5,834	See Detail Listing
TOTAL GENERAL & ADMINISTRATIVE SERVICES	**23,464**	**26,669**	**26,669**	**28,573**	
NON-CAPITALIZED EXPENSE					
6300-411 FURNITURE & FIXTURES		10,020	10,020		
6300-420 EQUIPMENT	6,445	4,900	4,900	5,200	See Detail Listing
6300-452 HARDWARE & TELECOM	16,778	17,450	17,450	20,580	See Detail Listing
TOTAL NON-CAPITALIZED EXPENSE	**23,223**	**32,370**	**32,370**	**25,780**	
CAPITAL OUTLAY					
8300-200 BUILDING IMPROVEMENTS	-	616,678	616,678		
8300-420 EQUIPMENT	204,199	33,800	152,947	73,182	See Detail Listing
8300-421 VEHICLES		140,000	1,787,254		
8300-452 HARDWARE & TELECOM	29,984	32,100	32,100	75,000	See Comprehensive IT Schedule
TOTAL CAPITAL OUTLAY	**234,183**	**822,578**	**2,588,979**	**148,182**	
TOTAL FIRE	**3,807,236**	**4,383,744**	**6,235,141**	**3,975,196**	

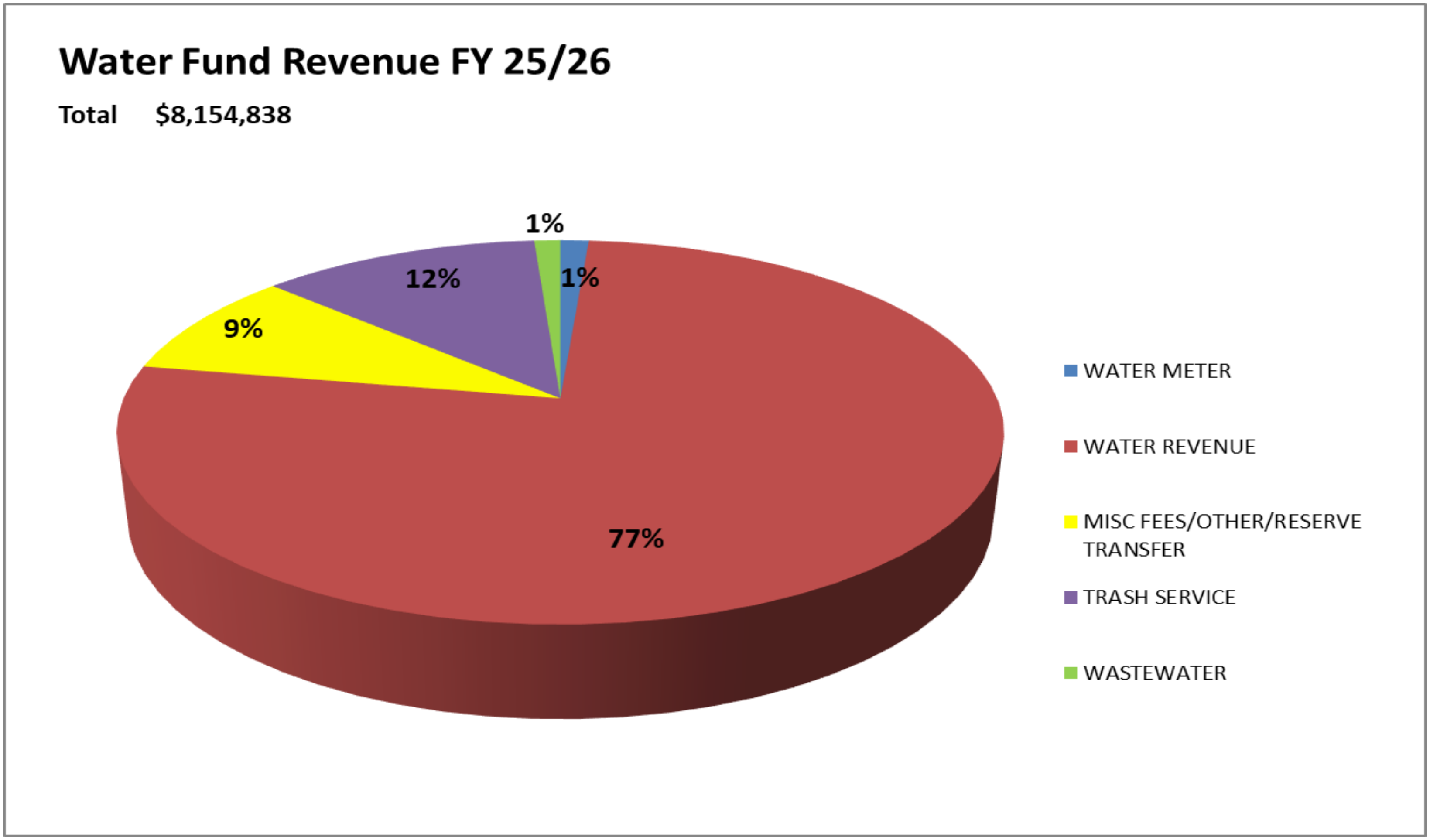
11 -GENERAL FUND *GENERAL ADMINISTRATION - NON-DEPT.* DEPARTMENTAL EXPENDITURES	2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES					
6999-110 PERFORMANCE/INCENTIVE	-	102,000		176,307	Includes 5% Merit/Market Adjustment
TOTAL PERSONNEL SERVICES	**-**	**102,000**	**-**	**176,307**	
MAINT & SUPPLIES					
6999-214 CLEANING SUPPLIES	1,558	1,500	1,500	1,600	
6999-231 FACILITY MAINT	34,010	33,000	33,000	34,155	Includes $300 Security Monitoring See Comprehensive IT Schedule
TOTAL MAINT & SUPPLIES	**35,568**	**34,500**	**34,500**	**35,755**	
PURCHASED SERVICES					
6999-303 TELEPHONE	12,869	14,157	12,202	3,202	Ring Central
6999-304 INTERNET				9,000	Astound Internet
6999-305 IT SUPPORT/MAINT	76,679	79,299	79,299	81,606	See Comprehensive IT Schedule
6999-306 SOFTWARE MAINTENANCE	12,229	10,670	10,670	8,214	See Comprehensive IT Schedule
6999-308 CLEANING & PEST CONTROL	25,651	29,400	29,400	30,500	$28K Cleaning $2.5K Pest Control
6999-309 PROFESSIONAL SERVICES	4,246	4,246	4,246	235	See Comprehensive IT Schedule Civic Plus website in Dept 6110-305
6999-310 LEGAL SERVICES	57,088	200,000	143,576	150,000	Legislative Changes & Ordinance Revision
6999-323 STREAKER RESTORATION	50,000				
6999-326 LAW ENFORCEMENT	983,811	700,000	767,152	1,387,048	See Detail Listing
6999-331 ELECTRICITY	9,352	9,500	9,500	11,000	
6999-333 WATER	825	1,200	1,200	1,200	
6999-336 ANIMAL CONTROL	34,000	36,000	36,000	36,000	
TOTAL PURCHASED SERVICES	**1,266,750**	**1,084,472**	**1,093,245**	**1,718,005**	
NON-CAPITAL EXPENSE					
6999-411 FURNITURE	-	-	-	-	
6999-451 SOFTWARE	34,158	39,995	39,995	42,754	See Comprehensive IT Schedule
6999-452 HARDWARE, TELECOM	7,788	11,200	11,200	18,300	See Comprehensive IT Schedule
TOTAL NON-CAPITALIZED EXPENSE	**41,946**	**51,195**	**51,195**	**61,054**	
CAPITAL OUTLAY					
8999-200 BUILDING IMPROVEMENTS	127,189			47,150	Replace lights City Hall
8999-420 EQUIPMENT		-	-	-	
8999-451 SOFTWARE	-	-	-	-	
8999-452 HARDWARE, TELECOM	-	-	-	-	
TOTAL CAPITAL OUTLAY	**127,189**	**-**	**-**	**47,150**	
TOTAL NON-DEPARTMENTAL	**1,471,453**	**1,272,167**	**1,178,940**	**2,038,271**	
OTHER FINANCING SOURCES(USES)					
6999-998 TRANSFER OUT TO CAPITAL FUND	0	0	236,326		
TOTAL FINANCING SOURCES (USES)	$ -	$ -	$ 236,326	$ -	

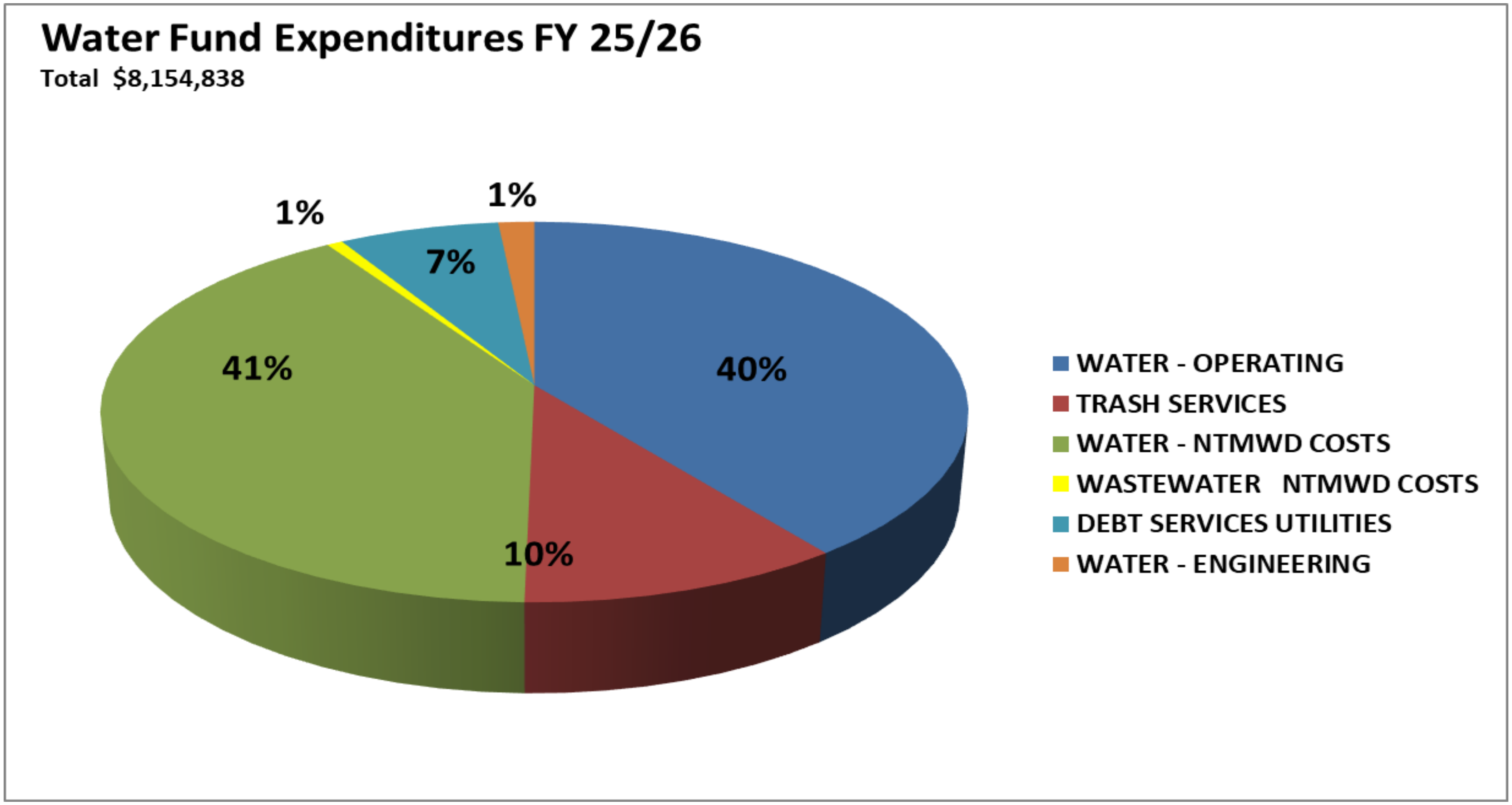
21 - CAPITAL IMPROVEMENTS REVENUES	2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
FEES & SERVICE CHARGES					
4404 INTERGOV/3RD PARTY REV		-		-	
TOTAL FEES & SERVICE CHARGES	**-**	**-**	**-**	**-**	
MISCELLANEOUS REVENUE					
4911 INTEREST INCOME	506,708	330,000	390,000	360,000	
4914 INSURANCE PROCEEDS	-	-	-		
TOTAL MISCELLANEOUS REVENUE	**506,708**	**330,000**	**390,000**	**360,000**	
*****TOTAL OPERATING REVENUE*****	**506,708**	**330,000**	**390,000**	**360,000**	
OTHER FINANCIAL SOURCES (USES)					
4996 TRANSFER IN FROM GF RESTRICTED RESERVES			236,326		
TOTAL OTHER FIN. SOURCES (USES)	**-**	**-**	**236,326**	**-**	

21 - CAPITAL IMPROVEMENTS *PUBLIC WORKS* DEPARTMENTAL EXPENDITURES	2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
CAPITAL OUTLAY					
8210-490-125 ELEVATED WATER TOWER	3,312,700	-	1,832,916		
8210-490-130 MCGARITY STEM REPLACEMENT			110,000		
8210-490-131 OSAGE LANE LIFT STATION (HUNT)	122,940		5,960		
8210-490-132 8 INCH FORCE MAIN RELOCATION (DESIGN)			41,450		
8210-490-133 AMI METER READ UPGRADE			695,194		
8210-490-134 ESTATE RD 8 INCH WATER LINE (DESIGN)			32,000		
8210-490-135 NORTH PUMP 12 INCH WATER LINE (DESIGN)			9,500		
8210-490-136 MCGARITY TANK REPAINTING			58,960		
8210-490-137 ESTATES AND NORTH PUMP W LINE IMPROV (CONSTRUC)			584,757		
8210-490-138 MCGARITY 1M GALLON GROUND STORAGE TANK (DESIGN)			259,000		
8210-491-136 WEST LUCAS RD PROJECT	89,100	-	2,566,450		
8210-491-300 BLONDY JHUNE RD ALIGNMENT	306,489	-			
8210-491-400 LOGAN FORD/WELBORN RD IMPROV	302,278				
8211-501 TRINITY TRAIL CONNECT PHASE 1	-	-	358,012		
8211-502 FOREST CREEK PARK PLAYGROUND	-	-	236,326		
TOTAL CAPITAL OUTLAY	**4,133,507**	**-**	**6,790,525**	**-**	
TOTAL PUBLIC WORKS	**4,133,507**	**0**	**6,790,525**	**0**	

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2024-2025 will be brought to Council for reallocation after the completion of the FY 2024-2025 audit to properly reflect outstanding budget balances to carry forward for FY 2025-2026.


Water Fund Revenue FY 25/26
Total $8,154,838
1%
12%
1%
9%
77%
WATER METER
WATER REVENUE
MISC FEES/OTHER/RESERVE TRANSFER
TRASH SERVICE
WASTEWATER


Water Fund Expenditures FY 25/26
Total $8,154,838
1%
1%
7%
41%
40%
10%
WATER - OPERATING
TRASH SERVICES
WATER - NTMWD COSTS
WASTEWATER NTMWD COSTS
DEBT SERVICES UTILITIES
WATER - ENGINEERING

51 - WATER UTILITIES FUND REVENUES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
FEES & SERVICE CHARGES						
4461	WATER REVENUE	6,496,277	5,833,980	5,833,980	6,246,590	
4462	WATER TAPS & BORES		14,000	-		
4463	PENALTY & INTEREST	41,970	35,000	48,783	45,000	
4467	WATER METER	114,250	100,000	106,513	100,000	
4468	WATER METER REPAIRS	1,200	6,000	3,500	5,000	
4469	WASTEWATER FEES	95,238	82,000	92,000	92,000	
4470	REREAD/CHARTING	150	100	250	100	
4475	WATERING FINES	500				
4478	TRASH SERVICE	936,685	890,000	970,000	984,000	
4497	FH METER RENTAL INC	5,550	4,500	3,200	4,000	
TOTAL FEES & SERVICE CHARGES		**7,691,820**	**6,965,580**	**7,058,226**	**7,476,690**	
OTHER FINANCIAL SOURCES - ARPA FUNDING						
4987	ARPA RECOVERY PLAN ACT	2,123,502				
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	699,059	540,000	580,000	500,000	
4912	RETURN CHECK CHARGE	800	-			
4913	NTMWD REFUND	-	-	-		
4915	MISC REV -SALES TAX DISC	335	-	-		
4996	WF RESERVE FUNDING (USE OF)	-	-		178,148	Transfer in for PW Eqp Storage bldg
4997	MISCELLANEOUS		-			
TOTAL MISCELLANEOUS REVENUE		**700,194**	**540,000**	**580,000**	**678,148**	
*****TOTAL REV & OTHER FINANCIAL SOURCES*****		**10,515,516**	**7,505,580**	**7,638,226**	**8,154,838**	-

51 - WATER FUND- Public Works DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6400-101	SALARIES - EXEMPT	296,665	310,087	366,421	371,421	City Manager, Finance Direc, Development Services Direc Public Works Direc and Executive Admin Assistant Split 50/50 with General Fund
6400-102	SALARIES - NON-EXEMPT	326,107	349,181	345,201	345,201	
6400-106	CERTIFICATION FEES	8,405	9,180	9,180	12,000	
6400-110	PERFORMANCE/INCENTIVE PAY	-	22,922	2,752	37,502	Includes 5% Merit/Market Adjustment
6400-111	OVERTIME	63,121	51,726	67,726	60,000	Reclassification to Dept. 6210 Farmers Markets/ city event coveage/additional staff
6400-112	WORKERS' COMPENSATION	11,744	12,676	14,939	14,954	
6400-113	LONGEVITY PAY	3,634	3,118	3,562	3,562	
6400-122	TMRS	86,724	95,052	105,777	134,335	TMRS Rate change from 13.34% to 16.79% 8% employee contribution rate (ECR)
6400-123	GROUP INSURANCE	100,182	91,560	111,180	111,180	
6400-127	MEDICARE	9,941	10,443	11,624	11,699	
6400-129	LT DISABILITY	1,141	1,985	2,180	2,195	
6400-141	CAR ALLOWANCE	2,200	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		**909,864**	**960,330**	**1,042,942**	**1,106,449**	
MATERIALS & SUPPLIES						
6400-201	OFFICE SUPPLIES	775	840	840	2,500	
6400-202	POSTAGE	450	2,100	2,100	2,500	
6400-204	FOOD/BEVERAGE	123	1,050	1,050	1,200	
6400-206	FUEL & LUBRICANTS	13,247	36,750	36,750	37,852	
6400-207	FUEL - PROPANE/(NATURALGAS)	4,436	14,700	14,700	15,000	
6400-208	MINOR APPARATUS	-	3,500	3,500	4,000	
6400-209	PROTEC CLOTHING/UNIFORMS	6,925	9,925	9,925	12,025	See Detail Listing
6400-210	COMPUTER SUPPLIES	137	473	473	1,000	
6400-211	MEDICAL SUPPLIES	-	265	265	400	
6400-212	CHEMICALS	5,087	10,000	10,000	12,000	Water Testing Materials
6400-223	SAND/DIRT	394	3,000	3,000	5,000	
6400-224	ASPHALT/FLEXBASE/CONCRETE	-	6,500	6,500	7,000	
TOTAL MATERIALS & SUPPLIES		**31,574**	**89,103**	**89,103**	**100,477**	
MAINTENANCE & REPAIR						
6400-230	REPAIRS & MAINT. - EQUIP.	-	2,500	2,500	2,500	
6400-231	FACILITY MAINTENANCE	13,051	7,500	7,000	8,300	See Detail Listing
6400-232	VEHICLE/EQP MAINT.	7,562	8,600	8,600	9,100	See Detail Listing
6400-233	REPAIR & MAINT WTR FACILITIES	302,552	370,000	370,000	395,000	See Detail Listing - Includes $120K for Valve & Hydrant Maint.
TOTAL MAINTENANCE & REPAIR		**323,165**	**388,600**	**388,100**	**414,900**	
PURCHASED SERVICES:						
6400-237	TRASH SERVICES	814,389	816,000	857,000	864,000	
6400-302	AUDITING & ACCOUNTING	17,756	21,000	21,000	25,000	Split 50/50 with General Fund
6400-303	TELEPHONE	7,591	8,349	6,394	3,394	See Comprehensive IT Schedule/Ring Central
6400-304	UB PROCESSING	33,112	33,000	33,000	36,000	
6400-305	SOFTWARE SUPPORT/MAINT	27,316	34,125	34,125	37,481	See Detail Listing & Comprehensive IT Schedule
6400-306	METER SOFTWARE/HARDWARE MAINT	10,830	12,000	12,000	14,000	Neptune Software and Hardware Maint.
6400-307	TRAINING & TRAVEL	7,099	10,198	10,198	14,048	See Travel & Training Plan
6400-308	INTERNET				3,000	See Comprehensive IT Schedule/Astound Internet
6400-309	PROFESSIONAL SERVICES	60,349	66,000	97,480	86,000	See Detail Listing
6400-310	LEGAL SERVICES	2,675	5,000	5,000	5,000	
6400-313	MAINTENANCE AGREEMENTS	5,905	6,816	6,816	6,816	Konica Copier (Split 50/50 general fund)
6400-315	WATER - NTMWD	2,662,407	2,944,630	2,944,630	3,312,415	Est. 9% increase/$4.24 per 1,000 gallons/Volume 781,230
6400-316	WASTEWATER NTMWD	60,415	75,789	49,480	55,308	Est Regional WW system 13% increase/Upper East Fork 10%
6400-323	CELL PHONE	7,904	8,700	8,700	8,700	
6400-325	LIABILITY INSURANCE	31,485	35,263	35,263	40,115	Increase in rates & coverage
6400-331	ELECTRICITY	96,790	95,000	95,000	99,000	Includes estimate for new tower
6400-346	EQUIPMENT RENTAL	2,933	4,000	4,000	5,000	
TOTAL PURCHASED SERVICES		**3,848,956**	**4,175,870**	**4,220,086**	**4,615,277**	
GENERAL & ADMIN SERVICES/TRANSFERS						
6400-443	DUES/LICENSES	222	333	333	555	Three water license renewals
6400-999	PILOT TRANSFER OUT	389,592	353,549	353,549	370,939	
TOTAL GENERAL & ADMIN SERVICES/TRANSFERS		**389,814**	**353,882**	**353,882**	**371,494**	
NON-CAPITAL EXPENSE						
6400-411	FURNITURE	-	-			
6400-451	SOFTWARE	2,863	3,000		4,200	See Comprehensive IT Schedule/MGO
6400-452	HARDWARE			3,500	4,700	See Comprehensive IT Schedule
TOTAL NON-CAPITAL EXPENSE		**2,863**	**3,000**	**3,500**	**8,900**	-
CAPITAL OUTLAY						
8400-200	BUILDING IMPROVEMENTS	-	-	-	761,380	
8400-421	VEHICLES	-	-	-	92,000	Chevrolet 2500 w/Utility Bed
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**853,380**	
TOTAL WATER UTILITIES PUBLIC WORKS		**5,506,236**	**5,970,785**	**6,097,613**	**7,470,877**	

51 - WATER FUND- Engineering DEPARTMENTAL EXPENDITURES		2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6409-101	SALARIES - EXEMPT	101,224	106,364	40,082	40,081	CIP Manager split 50/50 with Water Fund
6409-112	WORKERS' COMPENSATION	303	325	325	325	
6409-113	LONGEVITY PAY	114	170	90	114	
6409-122	TMRS	9,935	14,000	5,412	6,843	TMRS Rate change from 13.34% to 16.79%
6409-123	GROUP INSURANCE	10,229	13,080	6,540	6,540	8% employee contribution rate (ECR)
6409-127	MEDICARE	1,469	1,542	615	615	
6409-129	LT DISABILITY	140	319	124	127	
6409-133	TELEPHONE ALLOWANCE		-			
TOTAL PERSONNEL SERVICES		**123,414**	**135,800**	**53,188**	**54,645**	
MATERIALS & SUPPLIES						
6409-201	OFFICE SUPPLIES	748	1,050	1,050	1,090	
6409-204	FOOD/BEVERAGE	31	525	525	550	
6409-208	MINOR APPARATUS		525	525	550	
6409-209	PROTEC CLOTHING/UNIFORMS	120	1,595	1,595	1,505	See Detail Listing
6409-210	COMPUTER SUPPLIES		525	525	550	
TOTAL MATERIALS & SUPPLIES		**899**	**4,220**	**4,220**	**4,245**	
MAINTENANCE & REPAIR						
6409-232	VEHICLE MAINTENANCE	-	525	525	550	See Detail Listing
TOTAL MAINTENANCE & REPAIR		**-**	**525**	**525**	**550**	
PURCHASED SERVICES:						
6409-305	SOFTWARE SUPPORT & MAINT	-	1,650	1,650	-	Move to 6400-305 (SCADA)
6409-307	TRAINING & TRAVEL		2,300	2,300	2,000	See Travel & Training Plan
6409-309	PROFESSIONAL SERVICES	44,003	77,000	77,000	62,000	See Detail Listing
6409-323	CELL PHONE	419	1,000	1,000	1,035	
TOTAL PURCHASED SERVICES		**44,422**	**81,950**	**81,950**	**65,035**	
GENERAL & ADMIN SERVICES/TRANSFERS						
6409-443	DUES/LICENSES	116	1,135	1,135	625	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES/TRANSFI		**116**	**1,135**	**1,135**	**625**	
TOTAL WATER UTILITIES ENG.		**168,851**	**223,630**	**141,018**	**125,100**	

51 - WATER FUND- Debt Service **DEPARTMENTAL EXPENDITURES**	**2023-2024 FISCAL YEAR ACTUAL**	**2024-2025 ORIGINAL BUDGET**	**2024-2025 AMENDED BUDGET**	**2025-2026 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	18,594	13,281	13,281	7,969	
7900-222 2017 CERT OF OBLIG-PRINCIPAL	130,000	135,000	135,000	140,000	
7900-223 2017 CERT OF OBLIG-INTEREST	64,650	60,675	60,675	56,550	
7900-224 2019 CERT OF OBLIG-PRINCIPAL	55,000	60,000	60,000	60,000	
7900-225 2019 CERT OF OBLIG-INTEREST	35,917	33,043	33,043	30,043	
7900-226 2020 CERT OF OBLIG-PRINCIPAL	105,000	110,000	110,000	120,000	
7900-227 2020 CERT OF OBLIG-INTEREST	25,350	22,100	22,100	18,700	
7900-298 BOND ISSUE COSTS	600	600	600	600	
TOTAL DEBT SERVICE	**560,111**	**559,699**	**559,699**	**558,861**	
TOTAL DEBT SERVICE WATER	560,111	559,699	559,699	558,861	

59 - DEBT SERVICES FUND DEPARTMENTAL EXPENDITURES	2023-2024 FISCAL YEAR ACTUAL	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 FISCAL YEAR BUDGET	DESCRIPTION
REVENUES					
PROPERTY TAXES					
4011 PROPERTY TAXES	1,533,780	1,152,879	1,262,379	1,196,769	
4012 PROPERTY TAXES-DELINQUENT	15,860	10,376	(385)		
4015 PROPERTY TAXES-P&I	5,834	-	(1,267)		
4911 INTEREST INCOME	112,905	-	90,000	90,000	
TOTAL PROPERTY TAXES	**1,668,379**	**1,163,255**	**1,350,727**	**1,286,769**	
4996 RESERVE FUNDING (USE OF)	-	190,753	36,392	59,539	Transfer in for debt service
TOTAL REVENUES	**1,668,379**	**1,354,008**	**1,387,119**	**1,346,308**	
EXPENDITURES					
DEBT SERVICE					
7900-214 2007 CERT OF OBLIG-PRINCIPAL	100,000	100,000	100,000	100,000	
7900-215 2007 CERT OF OBLIG-INTEREST	14,875	10,625	10,625	6,375	
7900-220 2015 CERT OF OBLIG-PRINCIPAL	130,000	135,000	135,000	140,000	
7900-221 2015 CERT OF OBLIG-INTEREST	28,500	24,525	24,525	20,400	
7900-222 2017 CERT OF OBLIG-PRINCIPAL	260,000	265,000	265,000	275,000	
7900-223 2017 CERT OF OBLIG-INTEREST	129,450	121,575	121,575	113,475	
7900-224 2019 CERT OF OBLIG-PRINCIPAL	300,000	315,000	315,000	330,000	
7900-225 2019 CERT OF OBLIG-INTEREST	193,658	178,283	178,283	162,158	
7900-226 2020 GO REFUNDING-PRINCIPAL	160,000	170,000	170,000	170,000	
7900-227 2020 GO REFUNDING-INTEREST	38,000	33,000	33,000	27,900	
7900-298 BOND ISSUE COSTS	1,000	1,000	1,000	1,000	
TOTAL DEBT SERVICE	**1,355,483**	**1,354,008**	**1,354,008**	**1,346,308**	

2025 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.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year 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]	$ 2,493,991,957
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 372,655,306
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 2,121,336,651
4.	**Prior year total adopted tax rate.**	$ 0.239051 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** .... $ 17,980,203 B. **Prior year values resulting from final court decisions:** .... - $ 17,150,456 C. **Prior year value loss.** Subtract B from A.[3]	$ 829,747
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** .... $ 8,122,360 B. **Prior year disputed value:** .... - $ 453,228 C. **Prior year undisputed value.** Subtract B from A.[4]	$ 7,669,132
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 8,498,879

[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.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,129,835,530
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory.[5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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 the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 44,432 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 10,016,760 **C. Value loss.** Add A and B.[6]	$ 10,061,192
11.	**Prior year 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 the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A.[7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 10,061,192
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 2,119,774,338
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 5,067,341
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year.[9]	$ 19,854
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 5,087,195
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] **A. Certified values:** $ 2,508,804,638 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.[12] - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 2,508,804,638

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year 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] .... $ 198,103,094 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 198,103,094
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 439,997,962
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 2,266,909,770
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 79,698,454
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 79,698,454
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 2,187,211,316
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.232588 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ ______ /$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:

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

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

[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)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.184805 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,129,835,530
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 3,936,042
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. 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 2024. This line applies only to tax years preceding the prior tax year.. + $ 14,377	
	B. Prior year 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 current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 14,377	
	E. Add Line 31 to 32D.	$ 3,950,419
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,187,211,316
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.180614 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.. $ 0	
	B. Prior year 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]	
	A. Current year 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, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.......... $ 0	
	B. Prior year 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.......................... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100... $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100... $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year... $ 0	
	B. Prior year 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, 2023 and ending on June 30, 2024. .... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..................... $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 .... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.180614 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .... $ 0	
	B. Divide Line 41A by Line 33 and multiply by $100 .... $ 0.000000 /$100	
	C. Add Line 41B to Line 40.	$ 0.180614 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.186935 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 1,346,308 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 149,516 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,196,792
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 1,196,792
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 98.75 % **C.** Enter the 2023 actual collection rate. .... 104.14 % **D.** Enter the 2022 actual collection rate. .... 103.69 % **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%. [34]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 1,196,792
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,266,909,770
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.052793 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.239728 /$100
D50.	***Disaster Line 50 (D50):* Current year 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 D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$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
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**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. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,266,909,770
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.232588 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.232588 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.239728 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.239728 /$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
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,266,909,770
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.239728 /$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] 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. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.236910 /$100
	B. Unused increment rate (Line 67)	$ 0.003480 /$100
	C. Subtract B from A	$ 0.233430 /$100
	D. Adopted Tax Rate	$ 0.239051 /$100
	E. Subtract D from C	$ -0.005621 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 2,125,270,036
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.256758 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.256758 /$100
	D. Adopted Tax Rate	$ 0.256758 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,898,635,670
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	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
	F. 2022 Total Taxable Value (Line 60)	$ 1,652,243,743
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.239728 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

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. [48]

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. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.180614 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,266,909,770
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.022056 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.052793 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.255463 /$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.[50]

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. [51]

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
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.239051 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 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.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,119,774,338
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,187,211,316
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.239728 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.232588 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate .... $ 0.239728 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 50

De minimis rate. .... $ 0.255463 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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. [54]

print here Jayna Dean
Printed Name of Taxing Unit Representative

sign here Jayna Dean
Taxing Unit Representative

7/29/2025
Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)

Item No. 06

City of Lucas
City Council Agenda Request
August 21, 2025

Requestor: Mayor Dusty Kuykendall

Agenda Item Request

Executive Session: There is not an Executive Session scheduled for this 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.

Background Information

NA

Attachments/Supporting Documentation

NA

Budget/Financial Impact

NA

Recommendation

NA

Motion

NA

City of Lucas
City Council Agenda Request
August 21, 2025

Item No. 07

Requester: Mayor Dusty Kuykendall

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