



AGENDA CITY COUNCIL SPECIAL MEETING

August 24, 2026 | 6:35 PM

or immediately following the Lucas Fire Control, Prevention and
EMS Board Meeting

Council Chambers

City Hall | 665 Country Club Road, Lucas, TX

Notice is hereby given that a meeting of the Lucas City Council will be held on Monday, August 24, 2026, beginning at 6:35 PM at Lucas City Hall, 665 Country Club Road, Lucas, Texas 75002-7651, at which time the following agenda will be discussed. As authorized by Section 551.071 of the Texas Government Code, the City Council may convene into closed Executive Session for the purpose of seeking confidential legal advice from the City Attorney on any item on the agenda at any time during the meeting. Pursuant to Texas Government Code 551.127, one or more members of the governing body may appear via videoconference call. The presiding officer and a quorum of the City Council will be physically present at this meeting.

If you would like to watch the meeting live, you may go to the City's live streaming link at <https://www.lucastexas.us/163/Watch-Live-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.

Regular Agenda

2. Consider adopting Ordinance 2026-08-01051 approving the budget for fiscal year beginning October 1, 2026, and ending September 30, 2027. (**Liz Exum, Finance Director**)

3. Consider adopting Ordinance 2026-08-01052 of the City of Lucas, Texas, levying Ad Valorem Taxes for the Tax Year 2026 (Fiscal Year 2026-2027) at a rate of \$0.249880 per one hundred (\$100) assessed valuation on all taxable property within the corporate limits of the City of Lucas as of January 1, 2026. **(Liz Exum, Finance Director)**

Executive Session

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

4. Executive Session: An Executive Session is not scheduled for this meeting. **(City Council)**
5. Reconvene from Executive Session and take any action necessary as a result of the Executive Session. **(City Council)**
6. Adjournment **(City Council)**

The City provides the following information in compliance Texas Government Code §551.043(c) (HB 1522) : *a copy of the proposed budget may be located on the City's home page of the website and at <https://www.lucastexas.us/272/Budgets>*

The proposed budget is based on the most current taxable value information available from the Collin Central Appraisal District and is subject to change prior to adoption of the Fiscal Year 2026-2027 budget and tax rate.

Fiscal Year (Tax Year) TY	Median-Valued Homestead	Tax Rate per \$100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$923,199	Adopted 2025 Tax Rate: \$0.255463	\$2,358.43
FY 2026-2027 (TY 2026)	\$996,831	2026 No New Revenue Tax Rate: \$0.249880	\$2,490.88
FY 2026-2027 (TY 2026)	\$996,831	Proposed 2026 tax rate based on proposed budget for 2026-2027 \$0.249880	\$2,490.88

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 18, 2026.

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.



Item No. 1.

**City of Lucas
City Council Agenda Request
August 24, 2026**

Requester: Dusty Kuykendall, Mayor

Agenda Item Request:

Citizen Input.

Background Information:

NA

Attachments/Supporting Documentation:

None

Budget/Financial Impact:

NA

Recommendation:

NA

Motion:

NA



City of Lucas City Council Agenda Request August 24, 2026

Requester: Liz Exum, Finance Director

Agenda Item Request:

Consider adopting Ordinance 2026-08-01051 approving the budget for fiscal year beginning October 1, 2026, and ending September 30, 2027.

Background Information:

Prior to this meeting, the City of Lucas followed public notice requirements, held a public hearing on August 20, 2026, where the proposed budget was considered, and interested taxpayers were given the opportunity to be heard by City Council.

The proposed budget was also presented at the July 16 workshop and August 06, 2026, City Council meetings. This proposed budget is prepared using the certified assessed valuation from the Collin County Appraisal District and the proposed calculated No-New-Revenue tax rate of \$0.249880. The proposed budget for fiscal year 2026-2027 shows excess revenue over expenditures in the amount of \$412 in the General Fund, \$100,093 in the Water Fund, and a balanced budget in the Debt Service Fund.

During the 2007 legislative session, House Bill 3195 was passed amending Section 102.007 of the Local Government Code. Subsection C was added to state that the adoption of a budget that requires raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to, and separate from, the vote to adopt the budget or vote to set the tax rate as required by Chapter 26 of the Tax Code.

Attachments/Supporting Documentation:

1. Ordinance 2026-08-01051 - Adoption of City Budget for FY 2026-2027

Budget/Financial Impact:

The financial impact for the proposed budget is varied and is outlined in detail in the attached budget.

Recommendation:

Staff recommends approval of the FY 2026-2027 budget. This item requires a **record vote**.

Motion:

I make a motion to adopt Ordinance 2026-08-01051 approving the budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027. **(Record Vote).**

Second motion to comply with state law:

“I move to ratify the property tax revenue increase reflected in the Fiscal Year 2026-2027 adopted budget.” **(Record Vote).**



ORDINANCE 2026-08-01051
[Adoption of Budget for FY 2026-2027]

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LUCAS, TEXAS, ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, an annual budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027, has been duly created by the financial office of the City of Lucas, Texas, in accordance with Chapter 102.002 of the Local Government Code; and

WHEREAS, as required by Section 6.02 of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget of all City expenditures and revenues for the fiscal year beginning October 1, 2026 and ending September 30, 2027; and

WHEREAS, the financial office for the City of Lucas has filed the proposed budget in the office of the City Secretary and the proposed budget was made available for public inspection in accordance with Chapter 102.005 of the Local Government Code; and

WHEREAS, a public hearing was held by the City in accordance with Chapter 102.006 of the Local Government Code, following due publication of notice thereof, at which time all citizens and parties of interest were given the opportunity to be heard regarding the proposed budget; and

WHEREAS, after full and final consideration, it is the opinion of the Lucas City Council that the 2026-2027 fiscal year budget as hereinafter set forth should be adopted.

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

SECTION 1. That the proposed budget of the revenue and expenditures necessary for conducting the affairs of the City of Lucas, Texas for the fiscal year beginning October 1, 2026 and ending September 30, 2027 as submitted to the City Council by the City Manager, attached

hereto as Exhibit “A”, be and the same is hereby adopted as the budget of the City of Lucas for the fiscal year beginning October 1, 2026 and ending September 30, 2027.

SECTION 2. That the expenditures during the fiscal year beginning October 1, 2026 and ending September 30, 2027 shall be made in accordance with the budget approved by this ordinance unless otherwise authorized by a duly enacted ordinance of the City of Lucas, Texas.

SECTION 3. That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2025-2026 are hereby ratified, and the budget approval for fiscal year 2025–2026, heretofore enacted by the City Council, be and the same is hereby amended to the extent of such transfers and amendments for all purposes.

SECTION 4. Upon approval of the budget the budget office shall file a true and certified copy thereof with the County Clerk of Collin County, Texas.

SECTION 5. All ordinances of the City of Lucas, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 6. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

SECTION 7. This Ordinance shall take effect on October 1, 2026.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, ON THIS 24TH DAY OF AUGUST, 2026.

APPROVED:

Dusty Kuykendall, Mayor

APPROVED AS TO FORM:

ATTEST:

Joseph J. Gorfida, Jr., City Attorney

Toshia Kimball, City Secretary

Exhibit A



City of Lucas City Council Agenda Request August 24, 2026

Requester: Liz Exum, Finance Director

Agenda Item Request:

Consider adopting Ordinance 2026-08-01052 of the City of Lucas, Texas, levying Ad Valorem Taxes for the Tax Year 2026 (Fiscal Year 2026-2027) at a rate of \$0.249880 per one hundred (\$100) assessed valuation on all taxable property within the corporate limits of the City of Lucas as of January 1, 2026.

Background Information:

This item is to adopt the 2026 tax rate to generate sufficient revenues as required in the adopted 2026-2027 budget. The attached ordinance sets the 2026 ad valorem tax rate at \$0.249880 cents per \$100 assessed valuation, to be distributed as follows:

\$0.197087 for Maintenance and Operations
\$0.052793 for Debt Service (Interest & Sinking)
\$0.249880 Total Tax Rate

Attachments/Supporting Documentation:

1. Ordinance 2026-08-01052 - Adoption of Tax rate

Budget/Financial Impact:

Rate as included in the Annual Operating Budget for FY 2026-2027.

Recommendation:

Staff recommends adopting Ordinance 2026-08-01052 Ad Valorem Tax Rate approving the 2026 tax rate using the required language listed in the motion.

Motion:

The following is the motion that must be made to adopt **Ordinance 2026-08-01052** levying ad valorem taxes for the 2026 tax year and must be a **record vote**.

I make a motion to adopt Ordinance 2026-08-01052 of the City of Lucas, Texas, levying Ad Valorem Taxes for the Tax Year 2026 (Fiscal Year 2026-2027) at a rate of \$0.249880 per one hundred dollars (\$100) assessed valuation on all taxable property within the corporate limits of

the City of Lucas as of January 1, 2026.



ORDINANCE 2026-08-01052
[Ad Valorem Tax Rate for 2026]

AN ORDINANCE OF THE CITY OF LUCAS, TEXAS, LEVYING AD VALOREM TAXES FOR THE TAX YEAR 2026 (FISCAL YEAR 2026-2027) AT A RATE OF \$0.249880 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF LUCAS AS OF JANUARY 1, 2026, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF LUCAS; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, following public notice that was duly posted and published in all things as required by law Texas Tax Code §26.052(c) regarding the meeting to be held for the adoption of the proposed tax rate for the City of Lucas for Tax Year 2026, submitted by the City Manager in accordance with provisions of state statutes and the City of Lucas Home Rule Charter, and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the tax rate hereinafter set forth is proper and should be approved and adopted.

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

Section 1. There is hereby levied and shall be assessed for the tax year 2026 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Lucas, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.249880 on each One Hundred Dollars (\$100) assessed valuation of taxable property apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Lucas, a tax of \$0.197087 on each and every One Hundred Dollars (\$100) assessed value on all taxable property; and
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Lucas, not otherwise provided for, a tax of \$0.052793 on each One Hundred Dollars (\$100) assessed value of taxable property within the City of Lucas and shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

Section 2. All ad valorem taxes shall become due and payable on October 1, 2026, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2027. There shall be no discount for payment of taxes prior to February 1, 2027. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2027, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2026 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2026 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2026 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

Section 3. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

Section 4. The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

Section 5. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

Section 6. All ordinances of the City of Lucas, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of

said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

Section 7. This ordinance shall take effect immediately from and after its passage, as the law and charter in such cases provide.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LUCAS,
COLLIN COUNTY, TEXAS, ON THIS 24TH DAY OF AUGUST 2026.**

APPROVED:

Dusty Kuykendall, Mayor

APPROVED AS TO FORM:

ATTEST:

Joseph J. Gorfida, Jr., City Attorney

Toshia Kimball, City Secretary



**City of Lucas
City Council Agenda Request
August 24, 2026**

Requester: City Council

Agenda Item Request:

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

Background Information:

NA

Attachments/Supporting Documentation:

None

Budget/Financial Impact:

NA

Recommendation:

NA

Motion:

NA



**City of Lucas
City Council Agenda Request
August 24, 2026**

Requester: City Council

Agenda Item Request:

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

Background Information:

NA

Attachments/Supporting Documentation:

None

Budget/Financial Impact:

NA

Recommendation:

NA

Motion:

NA