

City of Lucas, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
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The annual requirements to amortize business-type activities debt issues outstanding at year ending were as follows:

Business-Type Activities				
Year ending September 30,	General Obligation Bonds		Certificates of Obligation	
	Principal	Interest	Principal	Interest
2018	\$ 100,000	\$ 17,860	\$ 325,000	\$ 207,138
2019	105,000	14,006	330,000	188,513
2020	110,000	9,964	340,000	176,963
2021	105,000	5,922	360,000	164,931
2022	105,000	1,974	355,000	152,644
2023	-	-	365,000	139,994
2024	-	-	375,000	126,444
2025	-	-	385,000	112,256
2026	-	-	400,000	97,619
2027	-	-	405,000	82,606
2028	-	-	290,000	69,975
2029	-	-	300,000	59,650
2030	-	-	315,000	48,875
2031	-	-	1,390,000	136,125
Total	\$ 525,000	\$ 49,726	\$ 5,935,000	\$ 1,763,731

The annual requirements to amortize governmental capital leases outstanding at year ending were as follows:

Capital Leases

Year ending September 30,	Governmental Activities	
	Principal	Interest
2018	\$ 59,217	\$ 3,471
2019	60,931	1,758
	\$ 120,148	\$ 5,229

The City entered into a finance contract for the purchase an ambulance and equipment on November 7, 2013. The initial principal balance of the lease was \$347,712 with an interest rate of 2.9%, payable in annual installments of \$62,688 over 6 years. The asset under lease has a book value of \$175,504 as of year end.

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F. Deferred Charges on Refunding

Deferred charges resulting from the issuance of series 2007 general obligation refunding and improvement bonds have been recorded as deferred outflows of resources and are being amortized to interest expense over the shorter of either the remaining term of the refunded debt or the refunding certificates of obligation. End of year balances totaled \$29,596 for governmental activities and \$21,235 for business-type activities. Current year amortization expense for governmental activities totaled \$7,400. For business-type activities amortization expense was \$5,308.

G. Interfund Transactions

Transfers between the primary government funds during the 2017 year were as follows:

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>
General	Capital Projects	\$ 431,732
Capital Projects	Utility Fund	73,576
Lucas Fire District	General	315,000
Utility Fund	General	232,441
	Total	<u><u>\$ 1,052,749</u></u>

Interfund balances resulted from the timing difference between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All balances are expected to be paid in the subsequent year.

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H. Restricted Net Position

The City records restricted net position to indicate that a portion is legally restricted for a specific future use.

The following is a list of restricted net position of the City:

	Governmental Activities	Business-type Activities
Restricted for:		
Impact fees	\$ 1,254,213	\$ -
Debt service	833,062	436,201
* Municipal court	55,688	-
* Fire protection	56,277	-
* Cable fees	21,843	-
Street maintenance	204,594	-
Total	\$ 2,425,677	\$ 436,201

* Restricted by enabling legislation

V. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the City participates along with over 2,800 other entities in the Texas Municipal League's Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

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GASB 62 defines probability of loss contingencies as the following:

Probable. The future event or events are likely to occur.

Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.

Remote. The chance of the future event or events occurring is slight.

Liabilities are recorded when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

At year end there was no litigation that was required to be recorded.

C. Pension Plans

Texas Municipal Retirement Systems

1. Plan Description

The City of Lucas participates as one of 872 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmr.com.

All eligible employees of the city are required to participate in TMRS.

2. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an

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annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	<u>Plan Year 2016</u>	<u>Plan Year 2015</u>
Employee deposit rate	7.0%	7.0%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100% Repeating Transfers	100% Repeating Transfers
Annuity increase (to retirees)	70% of CPI	70% of CPI

Employees covered by benefit terms

At the December 31, 2016 and 2015 valuation and measurement date, the following employees were covered by the benefit terms:

	<u>2016</u>	<u>2015</u>
Inactive employees or beneficiaries currently receiving benefits	12	10
Inactive employees entitled to but not yet receiving benefits	23	24
Active employees	30	31
Total	<u>65</u>	<u>65</u>

3. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Lucas were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of Lucas were 13.32% and 13.75% in calendar years 2016 and 2017, respectively. The City's contributions to TMRS for

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the year ended September 30, 2017, were \$276,739, and were equal to the required contributions.

4. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2016, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.0% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

Actuarial assumptions used in the December 31, 2016, valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period December 31, 2010 through December 31, 2014. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return

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(expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.5%	4.55%
International Equity	17.5%	6.35%
Core Fixed Income	10.0%	1.00%
Non-Core Fixed Income	20.0%	4.15%
Real Return	10.0%	4.15%
Real Estate	10.0%	4.75%
Absolute Return	10.0%	4.00%
Private Equity	5.0%	7.75%
Total	100.0%	

Discount Rate:

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

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Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

1% Decrease	Current Single Rate	1% Increase
5.75%	Assumption 6.75%	7.75%
\$ 1,297,566	\$ 751,621	\$ 313,972

Changes in the Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 12/31/15	\$ 2,792,618	\$ 2,076,285	\$ 716,333
Changes for the year:			
Service Cost	348,892	-	348,892
Interest	198,270	-	198,270
Difference between expected and actual experience	17,647	-	17,647
Changes of assumptions	-	-	-
Contributions – employer	-	256,187	(256,187)
Contributions – employee	-	134,633	(134,633)
Net investment income	-	140,372	(140,372)
Benefit payments, including refunds of emp. contributions	(59,465)	(59,465)	-
Administrative expense	-	(1,585)	1,585
Other changes	-	(86)	86
Net changes	505,344	470,056	35,288
Balance at 12/31/16	\$ 3,297,962	\$ 2,546,341	\$ 751,621

Pension Plan Fiduciary Net Position:

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmrs.com.

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5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2017, the City recognized pension expense of \$324,992.

At September 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to TMRS pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 26,881	\$ -
Changes in actuarial assumptions	23,901	-
Difference between projected and investment earnings	80,139	-
Contributions subsequent to the measurement date	199,654	-
Total	\$ 330,575	\$ -

The City reported \$199,654 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30:	
2017	\$ 50,942
2018	46,650
2019	30,552
2020	2,777
2021	-
Thereafter	-
Total	\$ 130,921

Supplemental Death Benefits Fund

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may

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terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB.

The City offers supplemental death to:	Plan Year 2016	Plan Year 2017
Active employees (yes or no)	Yes	Yes
Retirees (yes or no)	Yes	Yes

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

The City's contributions to the TMRS SDBF for the years ended 2017, 2016 and 2015 were \$0, \$0 and \$0, respectively, which equaled the required contributions each year.

Schedule of Contribution Rates
(RETIREE-only portion of the rate)

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2015	0.0%	0.0%	100.0%
2016	0.0%	0.0%	100.0%
2017	0.0%	0.0%	100.0%

Texas Emergency Services Retirement System

1. Plan Description

The Fire Fighter's Pension Commissioner is the administrator of the Texas Emergency Services Retirement System (TESRS), a cost-sharing multiple employer pension system established and administered by the State of Texas to provide pension benefits for emergency services personnel who serve without significant monetary remuneration. At August 31, 2017, there were 235 member fire or emergency services departments actively participating in TESRS. Eligible participants include volunteer emergency services personnel who are members in good standing of a participating department.

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At August 31, 2017, TESRS membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	3,104
Terminated Participants Entitled to Benefits but Not Yet Receiving Them	2,208
Active Participants (Vested and Nonvested)	<u>4,046</u>
Total	<u>9,358</u>

Senate Bill 411, 65th Legislature, Regular Session (1977), created TESRS and established the applicable benefit provisions. The 79th Legislature, Regular Session (2005), recodified the provisions and gave the TESRS Board of Trustees authority to establish vesting requirements, contribution levels, benefit formulas, and eligibility requirements by board rule. The benefit provisions include retirement benefits as well as death and disability benefits. Members are 50% vested after the tenth year of service, with the vesting percent increasing 10% for each of the next five years of service so that a member becomes 100% vested with 15 years of service.

Upon reaching age 55, each vested member may retire and receive a monthly pension equal to his vested percent multiplied by six times the governing body's average monthly contribution over the member's years of qualified service. For years of service in excess of 15 years, this monthly benefit is increased at the rate of 6.2% compounded annually.

On and off-duty death benefits and on-duty disability benefits are dependent on whether or not the member was engaged in the performance of duties at the time of death or disability. Death benefits include a lump sum amount and continuing monthly payments to a member's surviving spouse and dependent children.

2. Funding Policy

Contributions are made by governing bodies for the participating departments. No contributions are required from the individuals who are members of TESRS, nor are they allowed. The governing bodies of each participating department are required to make contributions for each month a member performs emergency services for a department (this minimum contribution is \$36 per member and the department may make a higher monthly contribution for its members). This is referred to as a Part One contribution, which is the legacy portion of TESRS contribution that directly impacts future retiree annuities.

The state is required to contribute an amount necessary to make TESRS "actuarially sound" each year, which may not exceed one-third of the total of all contributions made by participating governing bodies in a particular year.

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The board rule defining contributions was amended effective July 27, 2014 to add the potential for actuarially determined Part Two contributions that would be required only if the expected future annual contributions from the state are not enough with the Part One contributions to provide an adequate contribution arrangement as determined by the most recent actuarial valuation. This Part Two portion, which is actuarially determined as a percent of the Part One portion (not to exceed 15%), is to be actuarially adjusted every two years based on the most recent actuarial valuation. Based on the actuarial valuation as of August 31, 2016, the Part Two contributions were established by the board to be 2% of the Part One contributions beginning September 1, 2017.

Additional contributions may be made by governing bodies within two years of joining TESRS, to grant up to ten years of credit for service per member. Prior service purchased must have occurred before the department began participation in TESRS.

A small subset of participating departments have a different contribution arrangement which is being phased out over time. In this arrangement, contributions made in addition to the monthly contributions for active members, are made by local governing bodies on a pay-as-you-go basis for members who were pensioners when their respective departments merged into TESRS. There is no actuarial impact associated with this arrangement as the pay-as-you-go contributions made by these governing bodies are always equal to benefit payments paid by TESRS.

3. Contributions

The contribution requirement per active emergency services personnel member per month is not actuarially determined. Rather, the minimum contribution provisions were set by board rule. For the fiscal year ending August 31, 2017, total contributions (dues and prior service) of \$5,012,131 were paid into TESRS by the political subdivisions served by the member volunteer emergency services personnel. The state appropriated \$1,583,825 for the fiscal year ending August 31, 2017.

The purpose of the biennial actuarial valuation is to test the adequacy of the contribution arrangement to determine if it is adequate to pay the benefits that are promised. The actuarial valuation as of August 31, 2016 concluded that the system has an adequate contribution arrangement.

To the best of our knowledge, the actuarial information supplied in this section is complete, accurate and in compliance with GASB Statement No. 25. In our opinion, the assumptions used are reasonably related to the experience of the System and to reasonable expectations. The assumptions represent a reasonable estimate of anticipated experience of the System over the long-term future, and their selection complies with the appropriate actuarial standards of practice.

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Valuation Date	<u>August 31, 2012</u>	<u>August 31, 2014</u>	<u>August 31, 2016</u>
Actuarial Cost Method	Entry Age	Entry Age	Entry Age
Amortization Method	Level dollar, open	Level dollar, open	Level dollar, open
Amortization	Infinity	30 years	30 years
Asset Valuation Method	Market value smoothed by a 5-year deferred recognition method with a 80%/120% corridor on market value	Market value smoothed by a 5-year deferred recognition method with a 80%/120% corridor on market value	Market value smoothed by a 5-year deferred recognition method with a 80%/120% corridor on market value
Actuarial Assumptions:			
Investment Rate of Return *	7.75% per year, net of investment expenses	7.75% per year, net of investment expenses	7.75% per year, net of investment expenses
Projected Salary Increases *	N/A	N/A	N/A
* Includes Inflation at	3.50%	3.50%	3.50%
Cost-of-Living Adjustments	None	None	None

The target allocation for each major asset class is summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Net Real Rate of Return
Equities:		
Large cap domestic	32%	5.72%
Small cap domestic	10%	5.96%
Developed international	21%	6.21%
Emerging markets	6%	7.18%
Master limited partnership	5%	7.61%
Fixed income:		
Domestic	26%	1.61%
International	0%	1.81%
Total	100.0%	

Discount Rate:

The discount rate used to measure the Total Pension Liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of

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current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

4. Changes in the Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 8/31/16	\$ 402,971	\$ 307,613	\$ 95,358
Changes for the year:			
Service Cost	5,217	-	5,217
Interest (on the Total Pension Liab.)	30,996	-	30,996
Contributions – members	-	16,408	(16,408)
Contributions – state	-	5,185	(5,185)
Net investment income	-	32,005	(32,005)
Benefit payments, including refunds of emp. contributions	(16,474)	(16,474)	-
Administrative expense	-	(602)	602
Net changes	19,739	36,522	(16,783)
Balance at 8/31/17	\$ 422,710	\$ 344,135	\$ 78,575

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

1% Decrease 6.75%	Current Single Rate Assumption 7.75%	1% Increase 8.75%
\$ 146,733	\$ 78,575	\$ 35,578

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Pension Plan Fiduciary Net Position:

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TESRS financial report. That report may be obtained on the internet at www.tesrs.com.

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2017, the City recognized pension expense \$16,487.

At September 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows (Inflows) of Resources
Investment earnings	\$ 7,327
Changes in actuarial assumptions	1,148
Proportion changes	(4,185)
Pension gains	83
Total	\$ 4,373

Other amounts reported as deferred outflows related to the TESRS pension will be recognized in pension expense as follows:

Year ended August 31:		
2018	\$	3,211
2019		6,296
2020		(812)
2021		(2,082)
2022		(487)
Thereafter		(1,753)
	\$	4,373

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Length of Service Awards Program (LOSAP)

1. Plan Description

The City of Lucas participates in a Volunteer Firefighter Length of Service Award (LOSAP) Pension Plan. The plan was effective on July 1, 2015. Members eligible to enter the Plan must be an active Member of the City's Volunteer Fire Department for at least 12 months and be a minimum of 18 years of Age. Participants are eligible to begin receiving benefits after reaching the age of 65 and completing at least one year of active service. The City's LOSAP is considered single-employer defined benefit pension plan and subject to GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that Not within the Scope of GASB Statement 68*. GASB 68 applies to pension plans that are administered through trusts in which contributions are irrevocable, trust assets are dedicated to providing pensions to plan members, and trust assets are legally protected from creditors. GASB 73 applies to pension plans (both defined benefit and defined contribution) that either do not have any dedicated assets associated with them or have assets that are not in a trust meeting the requirements specified above. The City's dedicated assets for the LOSAP are not accumulated in a trust and would be subject to creditors.

2. Benefits Provided

FORMULA FOR MONTHLY BENEFIT PAID AT ENTITLEMENT AGE

- (a) \$15.00 multiplied by Years of Service completed before the Effective Date of the Plan, Years of Service completed prior to the Effective Date of the Plan not to exceed 5.
- (b) \$15.00 multiplied by Years of Service completed after the Effective Date of the Plan.
- (c) Total Years of Service under (a) and (b) not to exceed 20 years.
- (d) \$300.00 is the maximum monthly benefit that may be accumulated in this Plan.

PRE ENTITLEMENT DEATH BENEFIT

If an insured Participant dies prior to Entitlement Age, his designated Beneficiary shall receive a single lump sum equal to the greater of \$10,000 or the Actuarial Equivalent value of the Participant's Accrued Benefit (as of the most recent determination date).

Upon death, an uninsured Participant's (active or terminated-vested) designated Beneficiary shall receive the Participant's Accrued Benefit (as of the most recent determination date) for a period of 10 years (120 payments).

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Any Member who is deemed Disabled under the terms of this Plan prior to attainment of Entitlement Age shall be entitled to receive a lump sum distribution of the Actuarial Equivalent value of his Accrued Benefit as of the most recent determination date. This lump sum shall be considered total settlement of all benefits previously earned under the terms of this Plan.

VESTING SCHEDULE

A Participant who severs service with the City as a result of attainment of entitlement age or disability shall have a fully vested and non-forfeitable right to his accrued benefit as of the most recent determination date. Participants severing service for any other reason shall have a vested right to the accrued benefit in accordance with the following schedule:

Year(s) of Service	Vested Percentage
0-2	0%
3	60%
4	80%
5 or more	100%

Employees Covered by Benefit Terms

At the July 1, 2016 valuation date, the following employees were covered by the benefit terms:

	2016
Active members	26
Vested-Terminated Members	7
Retired Beneficiaries	1
Total	34

3. Contributions

Employees do not contribute to the plan. The contribution rate for the City is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The City's contributions to the LOSAP for the year ended September 30, 2017, were \$25,974, and were more than the required contributions.

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NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2017

As of September 30, 2017, the City has an investment balance of \$216,615, designated for LOSAP benefit payments. This asset is not within an irrevocable trust and therefore is not considered part of the net pension liability.

4. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of June 30, 2017, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as July 1, 2016.

Actuarial assumptions:

The Total Pension Liability measured as of June 30, 2017 was determined using the following actuarial assumptions:

Inflation	0% per year
Overall payroll growth	not applicable
Investment Rate of Return	3.56%, net of pension plan investment expense, including inflation
Mortality	No pre-retirement mortality; post retirement RP200MF with improvement
Retirement	First eligible
Turnover	T5
Disability	None

Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements.

Discount Rate:

The calculations of the pension liability assume that the plan remains unfunded and uses a discount rate of 3.56% which is based on the 20-year AA general obligation bond rate as of June 30, 2017.

Any assets accumulated for pensions that are provided through pension plans that are not administered through trusts that meet the criteria specified in Statement 68, should not be considered pension plan assets. As such, the Plan remains unfunded and uses is required to use a discount rate with a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

City of Lucas, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2017

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 3.56%, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.56%) or 1-percentage-point higher (4.56%) than the current rate:

1% Decrease 2.56%	Current Rate 3.56%	1% Increase 4.56%
\$ 250,472	\$ 234,097	\$ 217,359

Changes in the Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 7/1/16	\$ 212,887	\$ -	\$ 212,887
Changes for the year:			
Service Cost	34,136	-	34,136
Interest	7,558	-	7,558
Difference between expected and actual experience	(1)	-	(1)
Changes of assumptions	(13,739)	-	(13,739)
Benefit payments, including refunds of emp. contributions	(6,744)	-	(6,744)
Net changes	21,210	-	21,210
Balance at 6/30/17	\$ 234,097	\$ -	\$ 234,097

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2017, the City recognized pension expense of \$40,320. At September 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to LOSAP pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 1
Differences between actuarial assumption changes	-	12,365
Contributions subsequent to the measurement date	22,964	-
Total	\$ 22,964	\$ 12,366

City of Lucas, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2017

The City reported \$22,964 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2017. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended		
September 30:		
2018	\$	(1,374)
2019		(1,374)
2020		(1,374)
2021		(1,374)
2022		(1,374)
Thereafter		(5,496)
Total	\$	<u>(12,366)</u>

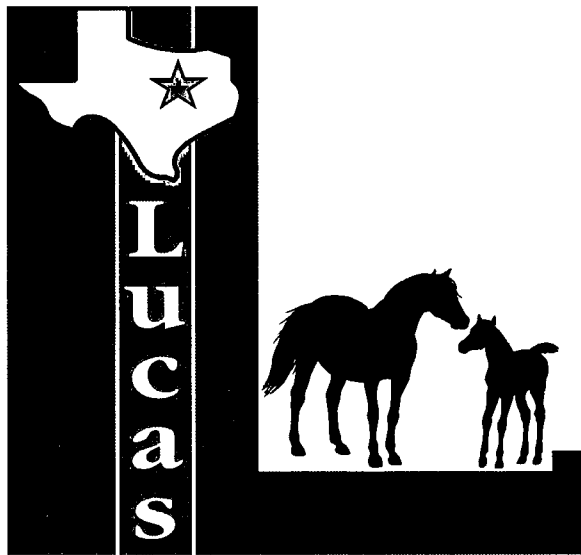
D. Restatement

The City restated the beginning net position of governmental activities and the beginning fund balance of the general fund due to accounting errors in the prior year and recognition of the LOSAP pension liability. The City has restated net position and fund balance as follows:

	Governmental Activities	General Fund
Prior year ending net position/ fund balance as reported	\$ 26,786,219	\$ 8,733,428
Addition of LOSAP investment account	193,283	193,283
Recognition of franchise tax receivable	95,466	95,466
Recognition of LOSAP pension liability	(212,887)	-
Deferred outflows for contributions - LOSAP	29,520	-
Correction to deferred outflows for pensions	37,656	-
Correction of TESRS balances	(46,221)	-
Correction to bond premium amortization	(9,463)	-
Restated beginning net position/fund balance	<u>\$ 26,873,573</u>	<u>\$ 9,022,177</u>

E. Subsequent Events

There were no material subsequent events through February 23, 2018, the date the financial statements were issued.



REQUIRED SUPPLEMENTARY INFORMATION

City of Lucas, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND (Page 1 of 2)

For the Year Ended September 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Property tax	\$ 2,279,538	\$ 2,285,918	\$ 2,316,540	\$ 30,622
Sales tax	975,000	1,050,000	1,089,074	39,074
Franchise and local taxes	312,000	317,000	318,056	1,056
Licenses and permits	596,490	642,380	627,675	(14,705)
Impact fees	305,000	320,900	356,940	36,040
Fire department agreements	399,331	436,472	446,144	9,672
Contributions	-	-	61,595	61,595
Fines and forfeitures	78,972	93,184	88,342	(4,842)
Investment income	15,000	30,000	39,437	9,437
Other revenue	139,990	163,773	136,307	(27,466)
Total Revenues	5,101,321	5,339,627	5,480,110	140,483
<u>Expenditures</u>				
Current:				
General government				
City council	18,389	18,389	13,073	5,316
City secretary	147,469	153,633	138,824	14,809
Administrative	804,290	817,980	734,315	83,665
Total general government	970,148	990,002	886,212	103,790
Public safety				
Fire department	1,744,889	1,773,246	1,676,078	97,168
Police	110,700	110,700	101,665	9,035
Total public safety	1,855,589	1,883,946	1,777,743	106,203
Public works				
Public works	512,452	498,446	412,562	85,884
Parks and recreation	91,255	96,255	69,247	27,008
Animal control	35,000	35,000	34,000	1,000
Total public works	638,707	629,701	515,809	113,892
Development services	387,170	389,965	340,270	49,695
Capital outlay	1,129,900	1,212,983	508,683	704,300
Debt service:				
Principal	57,555	57,595	57,555	40
Interest	5,134	5,094	5,134	(40)
Total debt service	62,689	62,689	62,689	-
Total Expenditures	5,044,203	5,169,286	4,091,406	1,077,880
Revenues Over (Under)	57,118	170,341	1,388,704	1,218,363

City of Lucas, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (Page 2 of 2)
For the Year Ended September 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	536,134	526,134	547,441	21,307
Transfers (out)	(851,000)	(1,119,581)	(431,732)	687,849
Sale of capital assets	-	1,272	1,272	-
Total Other Financing Sources				
(Uses)	<u>(314,866)</u>	<u>(592,175)</u>	<u>116,981</u>	<u>709,156</u>
Net Change in Fund Balance	<u>\$ (257,748)</u>	<u>\$ (421,834)</u>	1,505,685	<u>\$ 1,927,519</u>
Beginning fund balance			9,022,177	
Ending Fund Balance			<u>\$ 10,527,862</u>	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Lucas, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM

Years Ended:

	12/31/2016	12/31/2015	12/31/2014 ¹
Total pension liability			
Service cost	\$ 348,892	\$ 293,557	\$ 182,681
Interest	198,270	171,059	144,591
Changes in benefit terms	-	-	305,541
Differences between expected and actual experience	17,647	3,953	33,580
Changes of assumptions	-	45,337	-
Benefit payments, including refunds of participant contributions	(59,465)	(36,429)	(39,926)
Net change in total pension liability	505,344	477,477	626,467
Total pension liability - beginning	\$ 2,792,618	\$ 2,315,141	\$ 1,688,674
Total pension liability - ending (a)	\$ 3,297,962	\$ 2,792,618	\$ 2,315,141
Plan fiduciary net position			
Contributions - employer	\$ 256,187	\$ 229,058	\$ 113,742
Contributions - members	134,633	116,030	103,947
Net investment income	140,372	2,608	86,065
Benefit payments, including refunds of participant contributions	(59,465)	(36,429)	(39,926)
Administrative expenses	(1,585)	(1,588)	(898)
Other	(86)	(78)	(74)
Net change in plan fiduciary net position	470,056	309,601	262,856
Plan fiduciary net position - beginning	2,076,285	1,766,684	1,503,828
Plan fiduciary net position - ending (b)	\$ 2,546,341	\$ 2,076,285	\$ 1,766,684
Fund's net pension liability - ending (a) - (b)	\$ 751,621	\$ 716,333	\$ 548,457
Plan fiduciary net position as a percentage of the total pension liability	77.21%	74.35%	76.31%
Covered employee payroll	\$ 1,923,330	\$ 1,657,575	\$ 1,484,954
Fund's net position as a percentage of covered employee payroll	39.08%	43.22%	36.93%

Notes to schedule:

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

City of Lucas, Texas
SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN
TEXAS MUNICIPAL RETIREMENT SYSTEM
Years Ended:

	<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u>	¹
Actuarially determined employer contributions	\$ 276,739	\$ 249,286	\$ 192,781	
Contributions in relation to the actuarially determined contribution	\$ 276,739	\$ 249,286	\$ 192,781	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	
Annual covered employee payroll	\$ 2,030,750	\$ 1,845,924	\$ 1,484,954	
Employer contributions as a percentage of covered employee payroll	13.63%	13.50%	12.98%	

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

Notes

Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed.
Remaining Amortization Period	27 years
Asset Valuation Method	10 Year smoothed market; 15% soft corridor
Inflation	2.5%
Salary Increases	3.50% to 10.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 - 2014
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB

Other Information:

Notes

Increased statutory max to 15.50%.

City of Lucas, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM

Years Ended:

	8/31/2017	8/31/2016	8/31/2015 ¹
Total pension liability			
Service cost	\$ 5,217	\$ 576	\$ 6,499
Interest	30,996	3,027	32,495
Changes in benefit terms	-	246	-
Differences between expected and actual experience	-	22	-
Changes of assumptions	-	303	-
Benefit payments, including refunds of participant contributions	(16,474)	(1,599)	(17,258)
Net change in total pension liability	19,739	2,575	21,736
Total pension liability - beginning	\$ 402,971	\$ 39,286	\$ 421,417 ²
Total pension liability - ending (a)	\$ 422,710 ³	\$ 41,861	\$ 443,153
Plan fiduciary net position			
Contributions - employer	\$ 16,408	\$ 1,178	\$ 13,486
Contributions - state	5,185	539	6,281
Net investment income	32,005	1,686	(12,632)
Benefit payments, including refunds of participant contributions	(16,474)	(1,599)	(17,258)
Administrative expenses	(602)	(57)	(828)
Other	-	-	-
Net change in plan fiduciary net position	36,522	1,747	(10,951)
Plan fiduciary net position - beginning	307,613	30,208	351,709
Plan fiduciary net position - ending (b)	\$ 344,135	\$ 31,955	\$ 340,758
Fund's net pension liability - ending (a) - (b)	\$ 78,575	\$ 9,906	\$ 102,395
Plan fiduciary net position as a percentage of the total pension liability	81.41%	76.34%	76.89%
Number of active members	4,046	3,634	4,036 ²
Net pension liability per active member	\$ 19	\$ 12	\$ 110
City's proportion of the net pension liability	0.3274%	0.0340%	0.3836%

Notes to schedule:

- 1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.
- 2) There is no compensation for active members, so number of active members is used instead.
- 3) The System's net pension liability was measured as of August 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2016 and rolled forward to August 31, 2017

City of Lucas, Texas
SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN
TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM

Years Ended:

	<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u>	¹
Board determined employer contributions	\$ 15,834	\$ 1,558	\$ 18,120	
Contributions in relation to the board determined contribution	\$ 15,834	\$ 1,558	\$ 18,120	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

Notes

Contribution rates are determined by board rule and become effective August 31.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Remaining Amortization Period	30 years
Asset Valuation Method	5 Year smoothed market; 20% soft corridor
Inflation	3.0%
Salary Increases	n/a
Investment Rate of Return	7.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits.
Mortality	RP2000 Combined Healthy Lives Mortality for males and females projected to 2024 by scale AA.

Other Information:

Notes

There were no benefit changes during the year.

City of Lucas, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS VOLUNTEER FIREFIGHTER LENGTH OF SERVICE AWARDS PROGRAM

Year Ended:

	<u>6/30/2017</u> ¹
Total pension liability	
Service cost	\$ 34,136
Interest	7,558
Changes in benefit terms	-
Differences between expected and actual experience	(1)
Changes of assumptions	(13,739)
Benefit payments, including refunds of participant contributions	(6,744)
Net change in total pension liability	<u>21,210</u>
Total pension liability - beginning	<u>\$ 212,887</u>
Total pension liability - ending (a)	<u>\$ 234,097</u>
Plan fiduciary net position	
Plan fiduciary net position - beginning	-
Plan fiduciary net position - ending (b)	<u>\$ -</u>
Fund's net pension liability - ending (a) - (b)	<u><u>\$ 234,097</u></u>
 Plan fiduciary net position	
as a percentage of the total pension liability	0.00%

Notes to schedule:

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

² The plan does not have any assets accumulated to pay related benefits that meet the definition of a trust as defined in paragraph 4 of GASB Statement No. 73

OTHER SUPPLEMENTARY INFORMATION

City of Lucas, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the Year Ended September 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Property tax	\$ 804,948	\$ 864,606	\$ 882,578	\$ 17,972
Investment income	1,200	4,756	29,035	24,279
Total Revenues	<u>806,148</u>	<u>869,362</u>	<u>911,613</u>	<u>42,251</u>
<u>Expenditures</u>				
Debt service				
Principal	540,000	540,000	540,000	-
Interest	242,948	242,948	242,948	-
Total Expenditures	<u>782,948</u>	<u>782,948</u>	<u>782,948</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 23,200</u>	<u>\$ 86,414</u>	128,665	<u>\$ 42,251</u>
Beginning fund balance			<u>704,397</u>	
Ending Fund Balance			<u>\$ 833,062</u>	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Lucas, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT FUND
For the Year Ended September 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Intergovernmental revenue	\$ 106,480	\$ 6,223	\$ 64,573	\$ 58,350
Interest income	6,000	6,000	11,609	5,609
Total Revenues	112,480	12,223	76,182	63,959
<u>Expenditures</u>				
Capital outlay	3,516,215	4,907,383	2,529,122	2,378,261
Total Expenditures	3,516,215	4,907,383	2,529,122	2,378,261
<u>Other Financing Sources (Uses)</u>				
Bond issuance proceeds	-	5,855,000	5,855,000	-
Bond premium	-	256,007	256,007	-
Bond issuance costs	-	(111,007)	(111,007)	-
Insurance proceeds	-	60,401	60,401	-
Transfers in	840,000	1,108,581	431,732	(676,849)
Transfers (out)	-	(73,576)	(73,576)	-
Total Other Financing Sources (Uses)	840,000	7,095,406	6,418,557	(676,849)
Net Change in Fund Balance	\$ 952,480	\$ 2,200,246	3,965,617	\$ 1,765,371
Beginning fund balance			2,901,186	
Ending Fund Balance			\$ 6,866,803	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Lucas, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
LUCAS FIRE DISTRICT
For the Year Ended September 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Sales tax	\$ 325,000	\$ 317,000	\$ 318,142	\$ 1,142
Total Revenues	<u>325,000</u>	<u>317,000</u>	<u>318,142</u>	<u>1,142</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(323,000)	(315,000)	(315,000)	-
Total Other Financing Sources (Uses)	<u>(323,000)</u>	<u>(315,000)</u>	<u>(315,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 2,000</u>	<u>\$ 2,000</u>	3,142	<u>\$ 1,142</u>
Beginning fund balance			<u>53,135</u>	
Ending Fund Balance			<u>\$ 56,277</u>	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

STATISTICAL SECTION

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents	Page
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Financial Trends	102
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These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity	113
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These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.

Debt Capacity	120
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These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information	125
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information	127
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These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

City of Lucas, Texas
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Governmental Activities				
Net investment in				
capital assets	\$ 2,611,818	\$ 4,308,459	\$ 5,429,217	\$ 6,946,186
Restricted	3,204,311	495,249	500,694	427,803
Unrestricted	2,711,342	4,276,542	3,097,616	2,819,545
Total Governmental				
Activities Net Position	<u>\$ 8,527,471</u>	<u>\$ 9,080,250</u>	<u>\$ 9,027,527</u>	<u>\$ 10,193,534</u>
 Business-type Activities				
Net investment in				
capital assets	\$ 4,895,746	\$ 5,327,139	\$ 6,871,815	\$ 7,954,921
Restricted	-	526,921	370,000	300,000
Unrestricted	4,428,199	4,518,161	4,447,405	4,259,481
Total Business-type				
Activities Net Position	<u>\$ 9,323,945</u>	<u>\$ 10,372,221</u>	<u>\$ 11,689,220</u>	<u>\$ 12,514,402</u>
 Primary Government				
Net investment in				
capital assets	\$ 7,507,564	\$ 9,635,598	\$ 12,301,032	\$ 14,901,107
Restricted	3,204,311	1,022,170	870,694	727,803
Unrestricted	7,139,541	8,794,703	7,545,021	7,079,026
Total Primary Government				
Net Position	<u>\$ 17,851,416</u>	<u>\$ 19,452,471</u>	<u>\$ 20,716,747</u>	<u>\$ 22,707,936</u>

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ 7,912,596	\$ 9,735,155	\$ 11,217,229	\$ 15,687,778	\$ 17,817,626	\$ 18,969,607
1,034,404	1,441,795	2,535,158	5,101,359	5,021,277	2,425,677
3,785,982	5,097,482	5,024,220	2,022,200	4,034,670	7,512,091
<u>\$ 12,732,982</u>	<u>\$ 16,274,432</u>	<u>\$ 18,776,607</u>	<u>\$ 22,811,337</u>	<u>\$ 26,873,573</u>	<u>\$ 28,907,375</u>
\$ 9,724,745	\$ 11,450,187	\$ 13,112,606	\$ 13,793,927	\$ 14,112,099	\$ 14,790,563
320,000	350,000	382,027	365,000	375,000	436,201
4,263,267	4,265,404	3,752,393	4,824,325	5,501,285	5,626,127
<u>\$ 14,308,012</u>	<u>\$ 16,065,591</u>	<u>\$ 17,247,026</u>	<u>\$ 18,983,252</u>	<u>\$ 19,988,384</u>	<u>\$ 20,852,891</u>
\$ 17,637,341	\$ 21,185,342	\$ 24,329,835	\$ 29,481,705	\$ 31,929,725	\$ 33,760,170
1,354,404	1,791,795	2,917,185	5,466,359	5,396,277	2,861,878
8,049,249	9,362,886	8,776,613	6,846,525	9,535,955	13,138,218
<u>\$ 27,040,994</u>	<u>\$ 32,340,023</u>	<u>\$ 36,023,633</u>	<u>\$ 41,794,589</u>	<u>\$ 46,861,957</u>	<u>\$ 49,760,266</u>

City of Lucas, Texas
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)

	2008	2009	2010	2011
Expenses				
Governmental activities:				
General government	\$ 539,061	\$ 503,433	\$ 583,494	\$ 684,352
Public safety	448,930	518,869	615,541	653,625
Public works	474,705	587,841	581,006	605,274
Development services	308,474	144,485	225,401	289,492
Parks and recreation	64,339	67,630	79,458	87,811
Community development	259,180	290,328	302,779	-
Interest and fiscal charges	216,839	217,022	175,627	184,707
Total governmental activities	2,311,528	2,329,608	2,563,306	2,505,261
Business-type activities:				
Utility fund	1,633,259	1,704,106	1,734,592	2,352,455
Total business-type activities	1,633,259	1,704,106	1,734,592	2,352,455
Total primary government	\$ 3,944,787	\$ 4,033,714	\$ 4,297,898	\$ 4,857,716
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ -	\$ -	\$ -	\$ 1,804
Public safety	53,003	27,762	72,689	137,312
Public works	74,700	262,503	333,596	103,551
Development services	354,009	-	-	377,558
Parks and recreation	-	-	-	9,000
Trash service	298,515	336,374	335,846	-
Capital grants and contributions	-	-	19,860	218,510
Operating grants and contributions	88,260	-	-	-
Total governmental activities	868,487	626,639	761,991	847,735
Business-type activities:				
Charges for services:				
Water and sewer	2,229,136	2,205,460	2,085,458	3,427,231
Capital grants and contributions	-	-	-	-
Total business-type activities	2,229,136	2,205,460	2,085,458	3,427,231
Total primary government	\$ 3,097,623	\$ 2,832,099	\$ 2,847,449	\$ 4,274,966
Net (Expense)/Revenue				
Governmental activities	\$ (1,443,041)	\$ (1,702,969)	\$ (1,801,315)	\$ (1,657,526)
Business-type activities	595,877	501,354	350,866	1,074,776
Total primary government	\$ (847,164)	\$ (1,201,615)	\$ (1,450,449)	\$ (582,750)

2012	2013	2014	2015	2016	2017
\$ 626,484	\$ 715,216	\$ 840,998	\$ 934,322	\$ 955,548	\$ 954,117
775,050	889,680	1,469,546	1,693,535	1,866,920	2,066,271
609,532	1,029,582	867,243	1,091,137	883,514	968,651
293,418	273,707	257,331	352,718	279,699	340,674
111,766	137,616	132,379	78,233	159,565	113,916
-	-	-	-	-	-
256,685	244,060	232,858	331,834	263,690	373,570
<u>2,672,935</u>	<u>3,289,861</u>	<u>3,800,355</u>	<u>4,481,779</u>	<u>4,408,936</u>	<u>4,817,199</u>
2,530,479	2,969,977	2,891,141	3,237,288	3,593,006	3,830,501
<u>2,530,479</u>	<u>2,969,977</u>	<u>2,891,141</u>	<u>3,237,288</u>	<u>3,593,006</u>	<u>3,830,501</u>
<u>\$ 5,203,414</u>	<u>\$ 6,259,838</u>	<u>\$ 6,691,496</u>	<u>\$ 7,719,067</u>	<u>\$ 8,001,942</u>	<u>\$ 8,647,700</u>
\$ 9,015	\$ 10,351	\$ 2,501	\$ -	\$ -	\$ -
176,777	184,020	252,949	327,745	413,588	448,607
652,830	319,402	74,050	335,163	402,068	356,940
539,593	545,526	553,264	707,807	658,708	713,554
10,000	67,000	15,000	-	-	-
-	-	-	-	-	-
946,567	2,297,740	1,804,078	196,000	37,600	-
-	-	-	2,470,277	1,824,487	126,168
<u>2,334,782</u>	<u>3,424,039</u>	<u>2,701,842</u>	<u>4,036,992</u>	<u>3,336,451</u>	<u>1,645,269</u>
3,025,171	3,608,367	3,832,078	3,879,602	4,332,497	4,403,061
<u>1,350,014</u>	<u>1,300,659</u>	<u>512,011</u>	<u>1,299,604</u>	<u>418,089</u>	<u>417,020</u>
<u>4,375,185</u>	<u>4,909,026</u>	<u>4,344,089</u>	<u>5,179,206</u>	<u>4,750,586</u>	<u>4,820,081</u>
<u>\$ 6,709,967</u>	<u>\$ 8,333,065</u>	<u>\$ 7,045,931</u>	<u>\$ 9,216,198</u>	<u>\$ 8,087,037</u>	<u>\$ 6,465,350</u>
\$ (338,153)	\$ 134,178	\$ (1,098,513)	\$ (444,787)	\$ (1,072,485)	\$ (3,171,930)
<u>1,844,706</u>	<u>1,939,049</u>	<u>1,452,948</u>	<u>1,941,918</u>	<u>1,157,580</u>	<u>989,580</u>
<u>\$ 1,506,553</u>	<u>\$ 2,073,227</u>	<u>\$ 354,435</u>	<u>\$ 1,497,131</u>	<u>\$ 85,095</u>	<u>\$ (2,182,350)</u>

City of Lucas, Texas
CHANGES IN NET POSITION (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Revenues				
Governmental activities:				
Taxes:				
Property taxes	\$ 1,736,812	\$ 1,939,859	\$ 2,004,665	\$ 2,053,573
Sales tax	158,380	160,314	157,918	186,642
Franchise tax	204,310	220,729	258,522	244,161
Investment earnings	258,007	100,960	50,305	30,079
Other income	58,370	53,842	57,418	53,362
Intergovernmental	-	203,682	164,739	-
Transfers, net	(1,056,888)	(424,647)	(970,175)	255,716
Total governmental activities	<u>1,358,991</u>	<u>2,254,739</u>	<u>1,723,392</u>	<u>2,823,533</u>
Business-type activities:				
Investment earnings	119,102	29,359	4,555	6,122
Other income	-	150	-	-
Transfers, net	1,056,888	424,647	970,175	(255,716)
Total business-type activities	<u>1,175,990</u>	<u>454,156</u>	<u>974,730</u>	<u>(249,594)</u>
Total primary government	<u>\$ 2,534,981</u>	<u>\$ 2,708,895</u>	<u>\$ 2,698,122</u>	<u>\$ 2,573,939</u>
 Change in Net Position				
Governmental activities	\$ (84,050)	\$ 551,770	\$ (77,923)	\$ 1,166,007
Business-type activities	1,771,867	955,510	1,325,596	825,182
Total primary government	<u>\$ 1,687,817</u>	<u>\$ 1,507,280</u>	<u>\$ 1,247,673</u>	<u>\$ 1,991,189</u>

2012	2013	2014	2015	2016	2017
\$ 2,095,821	\$ 2,292,931	\$ 2,430,447	\$ 2,500,042	\$ 2,988,174	\$ 3,176,863
178,331	587,259	814,033	1,180,171	1,349,475	1,407,216
258,112	258,356	319,026	333,591	420,003	318,056
19,009	15,682	18,681	25,026	31,531	80,081
44,897	64,773	122,164	120,443	183,261	64,651
-	-	-	-	-	-
166,229	188,271	275,834	320,244	160,926	158,865
<u>2,762,399</u>	<u>3,407,272</u>	<u>3,980,185</u>	<u>4,479,517</u>	<u>5,133,370</u>	<u>5,205,732</u>
9,175	6,300	4,321	3,342	8,478	33,792
565	500	-	111,210	-	-
(166,229)	(188,271)	(275,834)	(320,244)	(160,926)	(158,865)
<u>(156,489)</u>	<u>(181,471)</u>	<u>(271,513)</u>	<u>(205,692)</u>	<u>(152,448)</u>	<u>(125,073)</u>
<u>\$ 2,605,910</u>	<u>\$ 3,225,801</u>	<u>\$ 3,708,672</u>	<u>\$ 4,273,825</u>	<u>\$ 4,980,922</u>	<u>\$ 5,080,659</u>
\$ 2,424,246	\$ 3,541,450	\$ 2,881,672	\$ 4,034,730	\$ 4,060,885	\$ 2,033,802
1,688,217	1,757,578	1,181,435	1,736,226	1,005,132	864,507
<u>\$ 4,112,463</u>	<u>\$ 5,299,028</u>	<u>\$ 4,063,107</u>	<u>\$ 5,770,956</u>	<u>\$ 5,066,017</u>	<u>\$ 2,898,309</u>

City of Lucas, Texas
FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Years
(modified accrual basis of accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General fund:				
Restricted				
Impact fees	\$ -	\$ 75,309	\$ 1,500	\$ 99,050
Pensions	-	-	-	-
Municipal court	-	5,010	10,287	3,753
Cable fees	-	-	-	-
Street maintenance	-	-	-	-
Miscellaneous	-	-	-	-
Unassigned	2,694,193	2,199,402	2,429,724	3,179,629
Total general fund	<u>\$ 2,694,193</u>	<u>\$ 2,279,721</u>	<u>\$ 2,441,511</u>	<u>\$ 3,282,432</u>
All other governmental funds:				
Restricted for:				
Debt service	\$ 232,477	\$ 412,749	\$ 488,907	\$ 326,368
Special revenue funds	-	-	-	-
Capital improvement funds	2,971,834	2,206,278	832,435	4,048,401
Total all other governmental funds	<u>\$ 3,204,311</u>	<u>\$ 2,619,027</u>	<u>\$ 1,321,342</u>	<u>\$ 4,374,769</u>

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ 649,220	\$ 828,316	\$ 770,508	\$ 867,279	\$ 1,116,079	\$ 1,254,213
-	-	-	-	-	216,615
23,291	28,624	35,473	45,612	51,623	55,688
1,893	4,608	8,256	12,773	17,670	21,843
-	-	-	-	-	204,594
-	-	-	-	2,382	-
3,822,755	5,140,955	5,867,875	6,203,973	7,834,423	8,774,909
<u>\$ 4,497,159</u>	<u>\$ 6,002,503</u>	<u>\$ 6,682,112</u>	<u>\$ 7,129,637</u>	<u>\$ 9,022,177</u>	<u>\$ 10,527,862</u>
\$ 359,900	\$ 379,905	\$ 391,905	\$ 560,000	\$ 704,397	\$ 833,062
-	-	-	50,075	53,135	56,277
3,279,282	2,983,071	3,480,905	3,575,719	2,901,186	6,866,803
<u>\$ 3,639,182</u>	<u>\$ 3,362,976</u>	<u>\$ 3,872,810</u>	<u>\$ 4,185,794</u>	<u>\$ 3,658,718</u>	<u>\$ 7,756,142</u>

City of Lucas, Texas
CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS
Last Ten Years
(modified accrual basis of accounting)

	2008	2009	2010	2011
Revenues				
Property taxes	\$ 1,731,793	\$ 1,933,243	\$ 2,004,665	\$ 2,020,469
Sales tax	158,380	160,314	157,918	186,642
Franchise taxes	204,310	220,729	256,522	244,161
Fines and forfeitures	16,126	10,026	18,608	53,010
Licenses and permits	272,607	181,306	262,463	369,573
Fire service agreements	36,877	23,624	68,143	101,493
Charges for service	81,402	-	-	-
Trash service	298,515	336,374	335,846	-
Grants	8,260	-	19,860	218,510
Donations	80,000	3,250	-	-
Impact fees	74,700	75,309	57,070	103,550
Intergovernmental	-	203,682	164,739	1,599
Interest income	258,007	100,960	50,305	39,497
Other revenue	58,370	50,592	57,418	53,362
Total Revenues	<u>3,279,347</u>	<u>3,299,409</u>	<u>3,453,557</u>	<u>3,391,866</u>
Expenditures				
General government	532,478	456,189	507,566	595,706
Public works	268,793	362,622	339,221	311,002
Parks and recreation	56,218	62,083	71,479	110,394
Public safety	477,471	432,947	527,795	540,536
Development services	308,474	144,485	221,931	285,706
Trash services	259,180	290,327	302,779	-
Debt service				
Principal	277,500	475,240	425,000	485,000
Interest	226,396	198,384	178,791	158,778
Bond issuance costs	-	-	-	81,746
Capital outlay	631,116	1,540,886	1,046,718	754,566
Total Expenditures	<u>3,037,626</u>	<u>3,963,163</u>	<u>3,621,280</u>	<u>3,323,434</u>
Revenues Over (Under) Expenditures	241,721	(663,754)	(167,723)	68,432
Other Financing Sources (Uses)				
Transfers in (out)	(1,056,888)	(424,647)	(970,174)	255,716
Debt issued	-	-	-	3,500,000
Premium on bonds issued	-	-	-	70,200
Insurance proceeds	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources	<u>(1,056,888)</u>	<u>(424,647)</u>	<u>(970,174)</u>	<u>3,825,916</u>
Net Change in Fund Balances	<u>\$ (815,167)</u>	<u>\$ (1,088,401)</u>	<u>\$ (1,137,897)</u>	<u>\$ 3,894,348</u>
Ratio of total debt service expenditures to noncapital	21%	28%	23%	25%

	2012	2013	2014	2015	2016	2017
\$	2,096,519	\$ 2,303,432	\$ 2,430,447	\$ 2,492,526	\$ 2,964,421	\$ 3,199,118
	178,331	587,259	814,033	1,180,171	1,349,475	1,407,216
	258,112	258,356	319,026	333,591	420,003	318,056
	108,610	104,539	91,059	137,842	90,522	88,342
	482,755	467,719	483,163	571,932	568,630	627,675
	135,021	157,389	231,991	325,778	413,144	446,144
	-	-	-	-	-	-
	-	-	-	-	-	-
	9,667	1,000	-	-	-	126,168
	-	-	101,400	55,000	37,600	-
	652,830	386,402	89,050	335,163	402,068	356,940
	135,000	640,000	1,000,000	141,000	-	-
	19,009	15,682	18,681	25,026	31,531	80,081
	44,897	64,773	122,164	120,443	140,006	136,307
	<u>4,120,751</u>	<u>4,986,551</u>	<u>5,701,014</u>	<u>5,718,472</u>	<u>6,417,400</u>	<u>6,786,047</u>
	586,357	671,248	770,722	817,532	882,248	886,212
	270,836	614,999	416,843	548,519	479,430	446,562
	123,301	134,866	129,207	78,233	106,408	69,247
	655,648	748,936	1,282,562	1,412,056	1,640,309	1,713,980
	570,860	264,989	248,613	328,126	279,243	340,270
	279,787	-	-	-	-	-
	325,000	360,000	439,703	444,367	615,940	597,555
	278,158	246,242	235,196	227,132	273,287	248,082
	-	-	-	85,771	-	111,007
	1,297,754	914,655	1,612,063	3,422,242	1,172,535	3,101,568
	<u>4,387,701</u>	<u>3,955,935</u>	<u>5,134,909</u>	<u>7,363,978</u>	<u>5,449,400</u>	<u>7,514,483</u>
	(266,950)	1,030,616	566,105	(1,645,506)	968,000	(728,436)
	166,229	188,271	275,833	320,244	160,926	158,865
	-	-	345,000	2,000,000	43,255	5,855,000
	-	-	-	85,771	-	256,007
	-	-	-	-	-	60,401
	9,000	10,250	2,501	-	-	1,272
	<u>175,229</u>	<u>198,521</u>	<u>623,334</u>	<u>2,406,015</u>	<u>204,181</u>	<u>6,331,545</u>
\$	<u>(91,721)</u>	<u>\$ 1,229,137</u>	<u>\$ 1,189,439</u>	<u>\$ 760,509</u>	<u>\$ 1,172,181</u>	<u>\$ 5,603,109</u>
	20%	20%	19%	17%	21%	19%



City of Lucas, Texas
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years

Fiscal Year	Real Property	Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Total Estimated Actual Taxable Value	Assessed Value as Percentage of Actual Value
2008	\$ 551,603,993	\$ 24,356,690	\$ 122,054,413	\$ 453,906,270	0.37500	\$ 575,960,683	78.81%
2009	620,467,247	29,502,376	141,084,260	508,885,363	0.37418	649,969,623	78.29%
2010	646,621,342	33,135,759	141,718,774	538,038,327	0.37418	679,757,101	79.15%
2011	672,582,013	31,426,610	151,689,649	552,318,974	0.37418	704,008,623	78.45%
2012	691,413,029	26,934,184	151,303,804	567,043,409	0.37418	718,347,213	78.94%
2013	716,326,368	37,240,949	163,960,310	589,607,007	0.37418	753,567,317	78.24%
2014	790,398,481	49,743,972	176,470,025	663,672,428	0.35562	840,142,453	79.00%
2015	901,321,744	69,309,682	201,710,713	768,920,713	0.32066	970,631,426	79.22%
2016	1,023,259,148	158,170,201	302,812,807	878,616,542	0.32066	1,181,429,349	74.37%
2017	1,147,772,070	179,725,707	326,310,300	1,001,187,477	0.31795	1,327,497,777	75.42%

Note: Tax rates per \$100 of assessed valuation.
Source: Collin County Appraisal District

City of Lucas, Texas

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

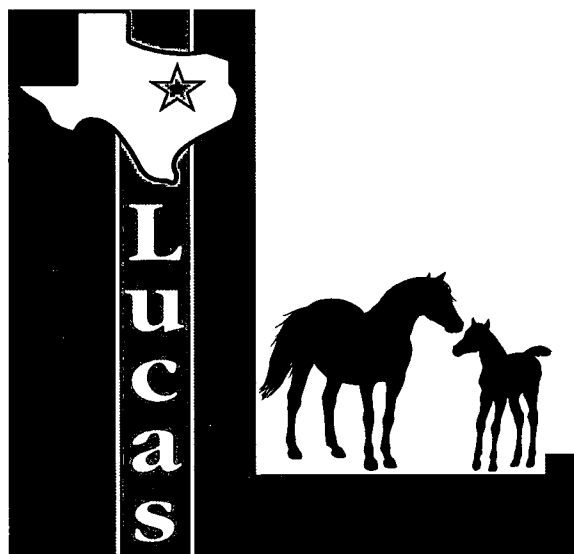
Last Ten Years

	2008	2009	2010	2011
Direct Rates:				
City of Lucas - Operating	0.24426	0.25051	0.25204	0.24723
City of Lucas - Debt Service	0.13074	0.12367	0.12214	0.12695
Total Direct Rate	0.37500	0.37418	0.37418	0.37418
Overlapping Rates:				
Lovejoy Independent School District	1.47630	1.51500	1.53500	1.53500
Allen Independent School District	1.47030	1.47030	1.54000	1.54000
McKinney Independent School District	1.51700	1.51700	1.54000	1.52800
Plano Independent School District	1.26840	1.30340	1.32840	1.35340
Princeton Independent School District	1.36870	1.49000	1.49000	1.49000
Wylie Independent School District	1.39000	1.51000	1.59000	1.64000
Collin County	0.24500	0.24250	0.24250	0.24000
Collin County Community College	0.08698	0.08649	0.08630	0.08630

Tax rates per \$100 of assessed valuation.

Source: Collin County Central Appraisal Districts and City records.

2012	2013	2014	2015	2016	2017
0.25772	0.26122	0.25401	0.23307	0.21551	0.23037
0.11645	0.11296	0.10161	0.08759	0.10515	0.08758
0.37418	0.37418	0.35562	0.32066	0.32066	0.31795
1.53500	1.53500	1.53500	1.56000	1.56000	1.67000
1.67000	1.67000	1.67000	1.64000	1.61000	1.59000
1.54000	1.54000	1.67000	1.67000	1.67000	1.62000
1.37340	1.37340	1.45300	1.44800	1.43900	1.43900
1.47360	1.48000	1.51000	1.62000	1.62000	1.62000
1.64000	1.64000	1.64000	1.64000	1.64000	1.64000
0.24000	0.24000	0.23750	0.23500	0.22500	0.20800
0.08630	0.08630	0.08364	0.08196	0.08196	0.08122



City of Lucas, Texas
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

Property Tax Payer	2017			2008		
	Taxable Assessed Value	Rank	% of Taxable Assessed Value	Taxable Assessed Value	Rank	% of Taxable Assessed Value
Wal-mart Real Estate	\$ 15,507,253	1	1.55%	\$ -	-	-
Wal-mart Stores	7,734,687	2	0.77%	-	-	-
CTMGT Lucas 238 LLC	7,726,767	3	0.77%	-	-	-
D R Horton - Texas LTD	6,116,322	4	0.61%	-	-	-
MCCH Industries LLC	5,457,402	5	0.55%	-	-	-
First Texas Homes, Inc	5,058,829	6	0.51%	-	-	-
CADG Lewis Parl LLC	4,945,920	7	0.49%	-	-	-
Williams Karl	3,063,308	8	0.31%	-	-	-
NRE Lucas LLC	2,765,686	9	0.28%	-	-	-
R Rivas Family Partnership	2,571,013	10	0.26%	-	-	-
Weekly Homes LP	-	-	-	3,430,348	1	0.34%
Paul Taylor Homes Limited	-	-	-	2,172,095	2	0.22%
FG Creek Properties LTD	-	-	-	1,887,050	3	0.19%
Wolf Creek Lucas Investors LP	-	-	-	1,815,550	4	0.18%
New Lineage Custom Homes	-	-	-	1,670,632	5	0.17%
Holmes Family Interests	-	-	-	1,495,505	6	0.15%
Rockland Farms Lot Venture	-	-	-	1,419,778	7	0.14%
Weekly Homes	-	-	-	1,408,421	8	0.14%
RH Texas LTD	-	-	-	1,106,843	9	0.11%
Plains Capital Bank	-	-	-	1,083,015	10	0.11%
Total	\$ 60,947,187		6.09%	\$ 17,489,237		4.24%
Total Assessed Valuation	\$ 1,001,187,477		100%	\$ 412,788,433		100%

Source: Tax Office.

Note: Property is assessed as of January 1 and certified to the City by July 25 for taxable values.

City of Lucas, Texas
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Years

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Tax levy	\$ 1,721,972	\$ 1,903,518	\$ 1,985,447	\$ 2,027,004
Current tax collected	\$ 1,700,854	\$ 1,880,257	\$ 1,968,139	\$ 2,011,207
Percent of current tax collections	98.77%	98.78%	99.13%	99.22%
Delinquent tax collections	\$ 20,958	\$ 21,320	\$ 14,681	\$ 13,285
Total tax collections	\$ 1,721,812	\$ 1,901,577	\$ 1,982,820	\$ 2,024,492
Total collections as a percentage of levy	99.99%	99.90%	99.87%	99.88%

Source: Dallas and Collin County reports.

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ 2,096,021	\$ 2,217,506	\$ 2,466,765	\$ 2,468,541	\$ 2,916,026	\$ 3,133,460
\$ 2,076,932	\$ 2,167,874	\$ 2,321,282	\$ 2,426,661	\$ 2,796,734	\$ 3,117,732
99.09%	97.76%	94.1%	98.3%	95.9%	99.5%
\$ 16,726	\$ 47,153	\$ 142,950	\$ 39,020	\$ 115,281	\$ -
\$ 2,093,658	\$ 2,215,027	\$ 2,464,232	\$ 2,465,681	\$ 2,912,015	\$ 3,117,732
99.89%	99.89%	99.90%	99.88%	99.86%	99.50%

City of Lucas, Texas
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Years

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Governmental activities:				
General Obligation Bonds	\$ -	\$ 1,745,000	\$ 1,653,605	\$ 1,651,005
Certificates of Obligation	4,872,500	2,790,000	2,375,000	5,433,250
Capital Leases	-	-	-	-
Business-type activities:				
General Obligation Bonds	-	1,360,000	1,241,605	1,186,913
Certificates of Obligation	4,297,500	2,735,000	2,430,000	4,391,375
Revenue Bonds	327,000	-	-	-
Total primary government	<u>\$ 9,497,000</u>	<u>\$ 8,630,000</u>	<u>\$ 7,700,210</u>	<u>\$ 12,662,543</u>
Percentage of personal income (1)	5.15%	3.45%	3.07%	5.46%
Per capita (1)	\$ 1,933	\$ 1,599	\$ 1,426	\$ 2,380

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) Personal income and population data is disclosed on page 117.

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$	1,648,404	\$ 1,645,804	\$ 1,643,204	\$ 1,515,000	\$ 1,325,000	\$ 1,125,000
	5,116,500	4,764,750	4,393,000	6,155,000	5,785,000	11,300,000
	-	-	288,009	233,641	177,703	120,148
	1,127,222	1,067,531	1,002,839	865,000	695,000	525,000
	4,155,250	3,899,125	3,618,000	3,415,000	3,220,000	5,935,000
	-	-	-	-	-	-
\$	<u>12,047,376</u>	<u>\$ 11,377,210</u>	<u>\$ 10,945,052</u>	<u>\$ 12,183,641</u>	<u>\$ 11,202,703</u>	<u>\$ 19,005,148</u>
	4.35%	3.61%	2.97%	3.18%	2.78%	4.20%
\$	2,138	\$ 1,854	\$ 1,649	\$ 1,792	\$ 1,587	\$ 2,570

City of Lucas, Texas
RATIO OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Years

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
NET TAXABLE ASSESSED VALUE				
All property	\$ 453,906,270	\$ 508,885,363	\$ 538,038,327	\$ 552,318,974
NET BONDED DEBT (1)				
Gross bonded debt	4,872,500	4,535,000	4,028,605	7,084,255
Less debt service funds	(232,477)	(412,748)	(488,907)	(326,369)
Net Bonded Debt	<u>\$ 4,640,023</u>	<u>\$ 4,122,252</u>	<u>\$ 3,539,698</u>	<u>\$ 6,757,886</u>
RATIO OF NET BONDED DEBT TO ASSESSED VALUE	1.02%	0.81%	0.66%	1.22%
POPULATION	4,914	5,397	5,400	5,320
NET BONDED DEBT PER CAPITA	\$ 944	\$ 764	\$ 655	\$ 1,270

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) This is the general bonded debt of both governmental and business-type activities.

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ 567,043,409	\$ 589,607,007	\$ 663,672,428	\$ 768,920,713	\$ 878,616,542	\$ 1,001,187,477
6,764,904	6,410,554	6,036,204	7,764,024	7,201,437	12,425,000
(359,900)	(380,000)	(391,905)	(560,000)	(704,397)	(833,062)
<u>\$ 6,405,004</u>	<u>\$ 6,030,554</u>	<u>\$ 5,644,299</u>	<u>\$ 7,204,024</u>	<u>\$ 6,497,040</u>	<u>\$ 11,591,938</u>
1.13%	1.02%	0.85%	0.94%	0.74%	1.16%
5,635	6,135	6,636	6,800	7,061	7,395
\$ 1,137	\$ 983	\$ 851	\$ 1,059	\$ 920	\$ 1,568

City of Lucas, Texas

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

September 30, 2017

<u>Governmental Unit</u>	<u>Gross Bonded Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Allen ISD	\$ 651,299,087	0.90%	\$ 5,861,692
Collin County	352,380,000	0.80%	2,819,040
Collin County Community College District	14,590,000	0.85%	124,015
Lovejoy ISD	166,095,234	35.28%	58,598,399
McKinney ISD	570,270,000	0.47%	2,680,269
Plano ISD	1,031,725,000	0.11%	1,134,898
Princeton ISD	137,205,641	0.16%	219,529
Wylie ISD	283,132,271	0.25%	707,831
Subtotal, overlapping debt			<u>72,145,672</u>
City direct debt			<u>12,545,148</u>
Total direct and overlapping debt			<u><u>\$ 84,690,820</u></u>

Sources: Taxing Entities and City, Dallas Central Appraisal District, and the Collin County Appraisal District.

City of Lucas, Texas
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Year	Estimated Population	Personal Income	Per Capita Personal Income	Average Age	School Enrollment	Unemployment Rate
2008	4,914	\$ 184,466,646	\$ 37,539	39	1,254	2.3%
2009	5,397	250,377,624	46,392	41	1,356	3.9%
2010	5,400	250,776,000	46,440	40	1,434	7.2%
2011	5,320	232,026,480	43,614	39	1,499	7.0%
2012	5,635	277,208,190	49,194	41	1,485	6.0%
2013	6,135	315,081,330	51,358	41	1,506	5.7%
2014	6,636	368,662,980	55,555	40	1,517	5.0%
2015	6,800	382,948,800	56,316	41	1,887	3.0%
2016	7,061	403,585,577	57,157	40	1,890	3.4%
2017	7,395	452,418,705	61,179	41	1,959	3.5%

Sources: Estimated population provided by the City of Lucas.
Per Capita Income provided by North Central Texas Council of Governments.
Enrollment information provided by Lovejoy Independent School District.
Unemployment information provided by the Texas Workforce Commission.



City of Lucas, Texas

FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General government and adminstration	8	8	10	10	10	10	11	12	13	14
Municipal court	1	1	1	1	1	1	1	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Fire	1	2	1	1	1	2	8	8	12	12
Public works	8	8	6	6	6	6	6	5	4	4
Water & sewer system	4	4	4	4	4	4	2	3	3	3
Total	22	23	22	22	22	23	28	28	32	33

Sources: Various City departments.

City of Lucas, Texas
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011
Public safety				
Municipal court				
Number of cases filed	133	2	72	400
Fire/EMS				
Number of calls answered	357	402	311	352
Public works				
Streets maintained (miles)	170	190	210	230
Development services				
Building permits	371	303	308	443
Water and sewer				
New connections	277	215	298	306
Annual gallons pumped (thousands)	428,000	420,080	420,805	587,816
Miles of water mains maintained	42	42	42	42

Sources: Various City departments.

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
333	260	30	4	2	4
388	403	499	502	526	584
245	263	267	280	320	324
527	578	639	660	778	818
300	323	259	200	105	81
517,953	567,325	458,360	499,963	421,738	424,082
42	45	48	53	55	57

City of Lucas, Texas

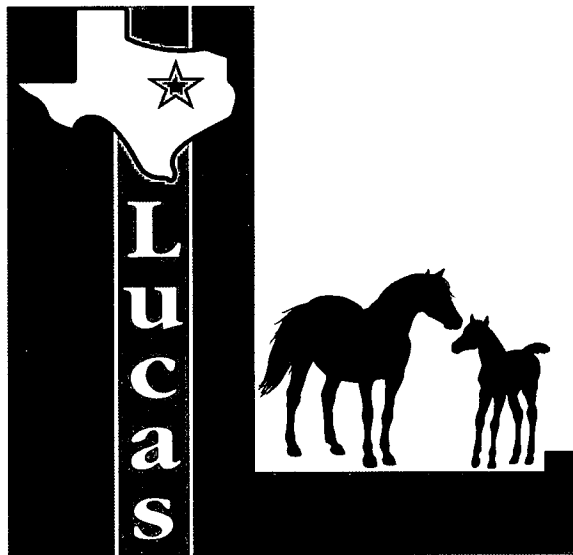
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Years

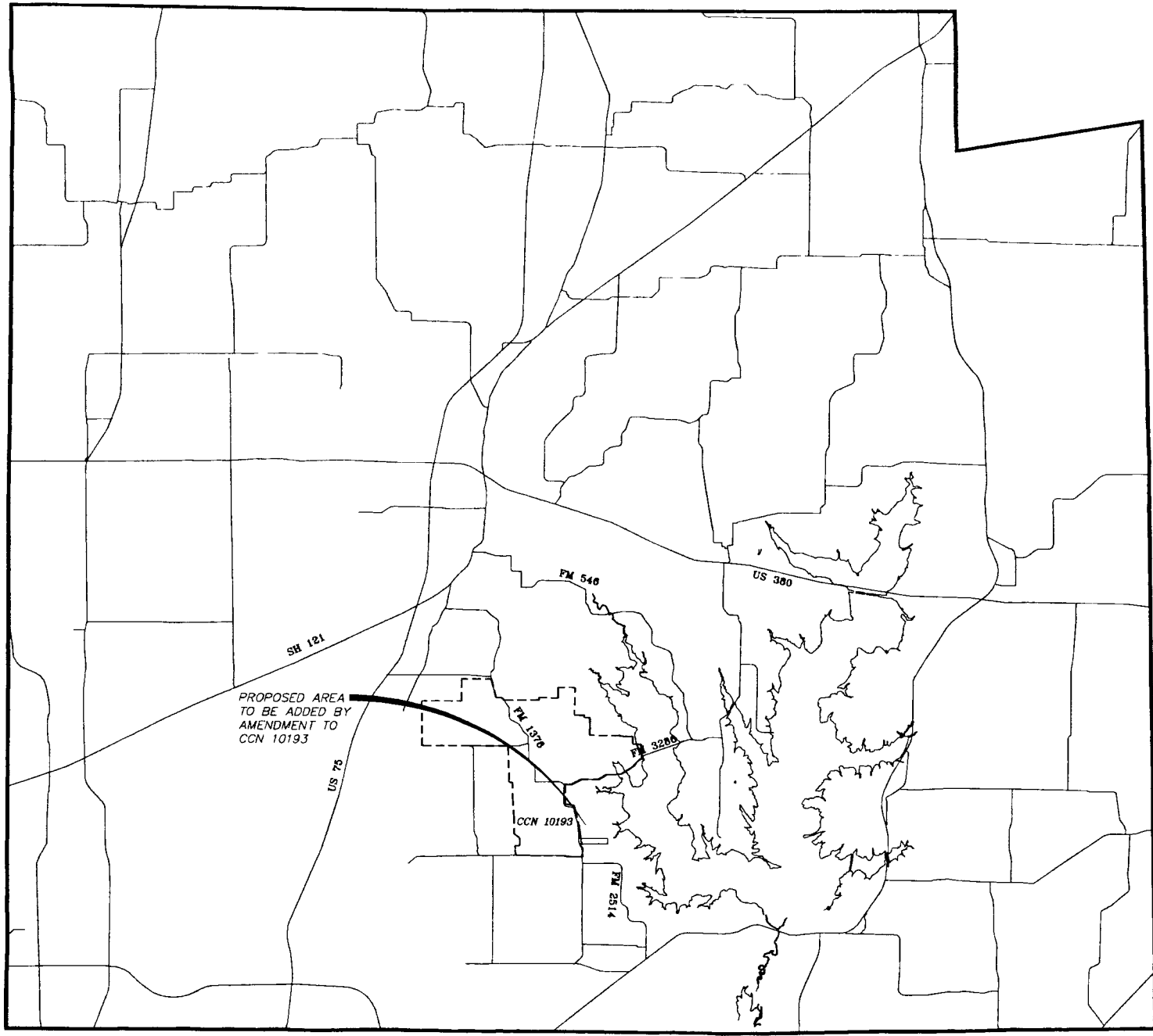
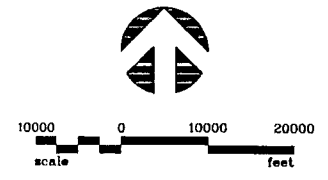
Function/Program	2008	2009	2010	2011
Public safety				
Fire stations	1	1	1	1
Public works				
Streets-paved	39	39	39	39
Parks	2	2	3	3
Parks (acres)	7	7	11	11
Water and sewer				
Water mains (miles)	41.5	42.0	42.0	42.0
Storm mains (miles)	n/a	n/a	n/a	n/a
Storm drainage (miles)	2.4	2.5	2.5	2.5

Sources: Various City departments.

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
1	1	1	1	1	1
39	45	48	53	56	58
3	3	3	3	3	3
11	11	11	11	11	11
42.0	45.0	48.5	50.9	55.0	57.0
2	3	3	3	3	3
2.5	2.5	2.5	2.5	2.5	2.5




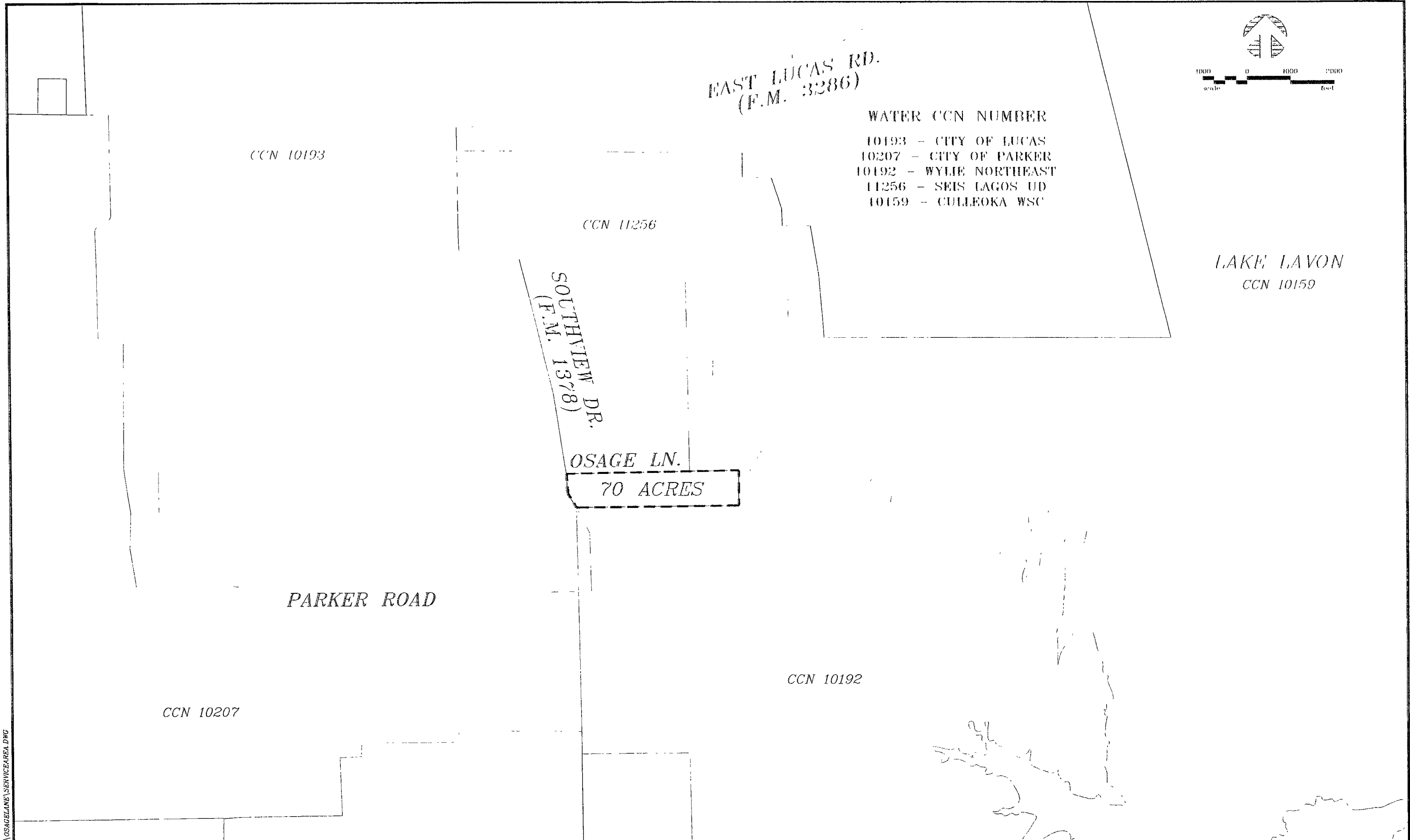
COLLIN COUNTY



VICINITY SITE MAP


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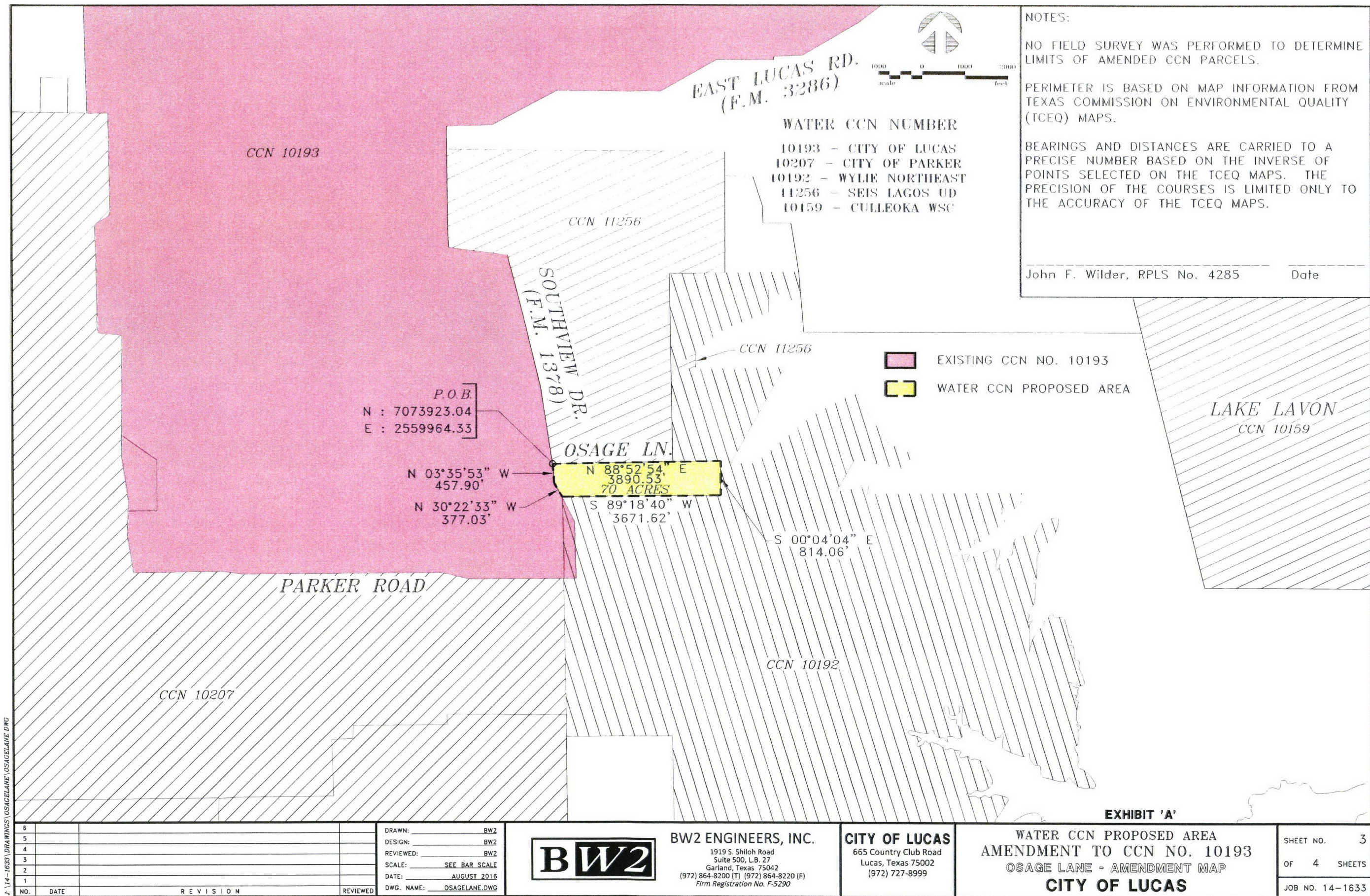
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2				DATE: AUGUST 2016					
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SCALE: _____ SEE BAR SCALE
DATE: _____ AUGUST 2016
DWG. NAME: _____ SERVICEAREA.DWG

	BW2 ENGINEERS, INC. 1919 S. Shiloh Road Suite 500, L.B. 27 Garland, Texas 75042 (972) 864-8200 (T) (972) 864-8220 (F) Firm Registration No. F-5290	CITY OF LUCAS 665 Country Club Road Lucas, Texas 75002 (972) 727-8999	WATER CCN PROPOSED AREA AMENDMENT TO CCN NO. 10193 OSAGE LANE - SERVICE AREA CITY OF LUCAS		SHEET NO. 2
					OF 4 SHEETS
					JOB NO 14-1633



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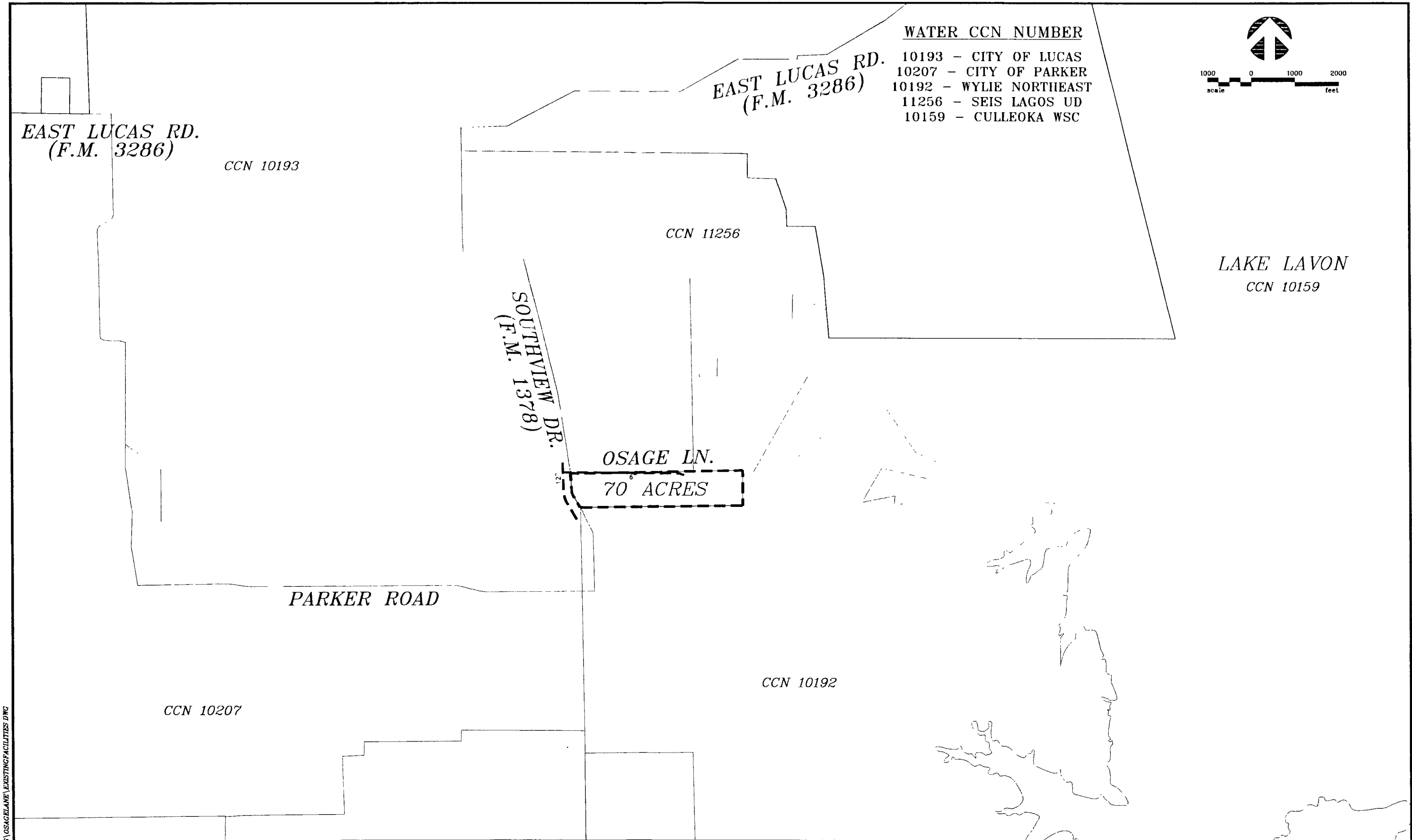
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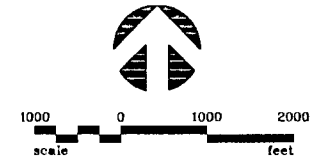
BW2 ENGINEERS, INC.
1919 S. Shiloh Road
Suite 500, L.B. 27
Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

SHEET NO. 3
OF 4 SHEETS
JOB NO. 14-1633



- WATER CCN NUMBER**
- 10193 - CITY OF LUCAS
 - 10207 - CITY OF PARKER
 - 10192 - WYLIE NORTHEAST
 - 11256 - SEIS LAGOS UD
 - 10159 - CULLEOKA WSC



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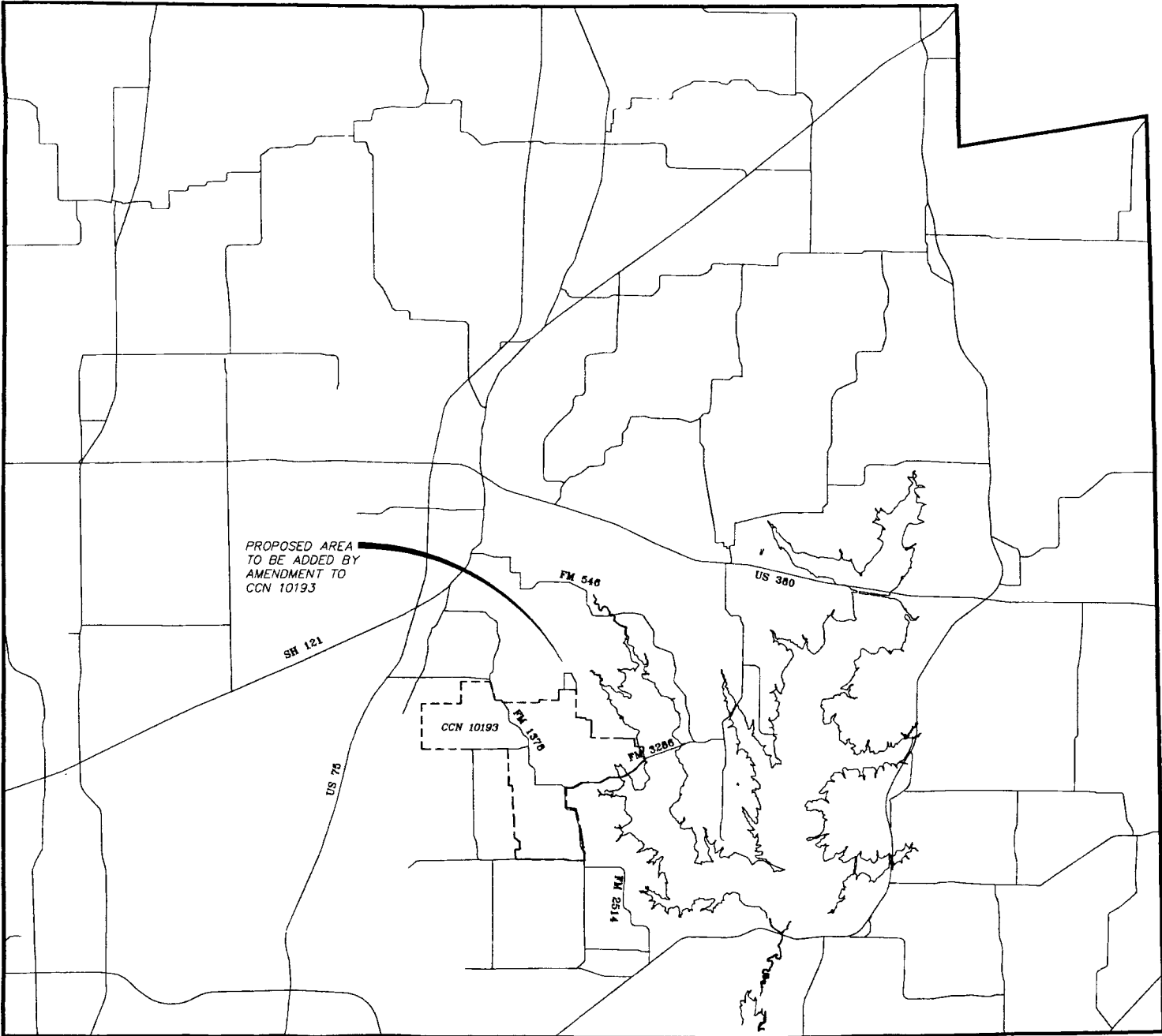
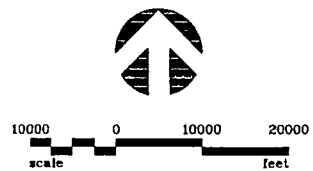
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1919 S. Shiloh Road
Suite 500, L.B. 27
Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

**WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
OSAGE LANE - EXISTING FACILITIES
CITY OF LUCAS**

SHEET NO. **4**
OF **4** SHEETS
JOB NO. 14-1633

COLLIN COUNTY



VICINITY SITE MAP

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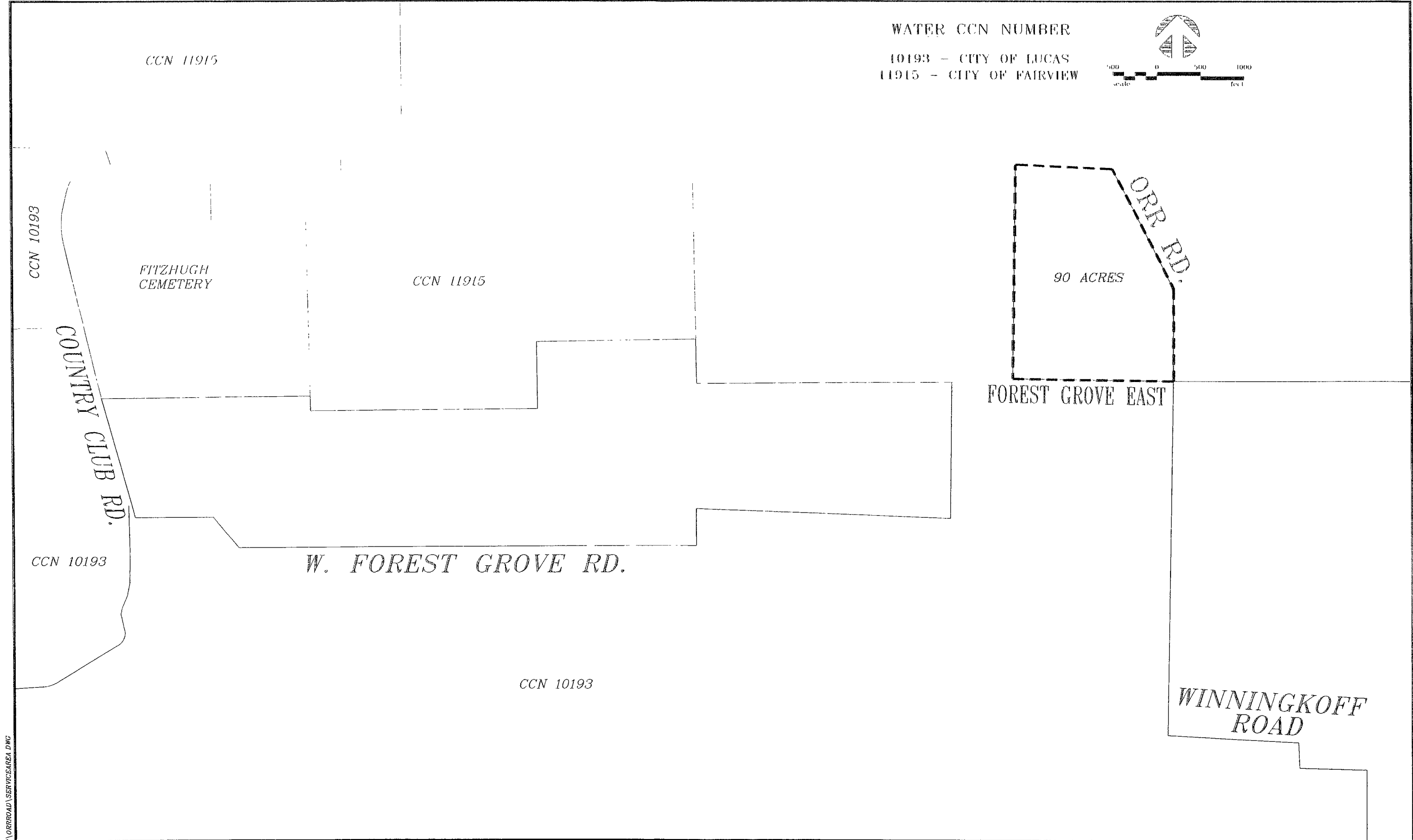


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1919 S. Shiloh Road
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Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

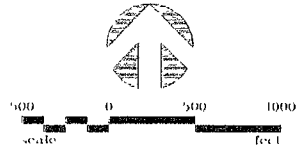
WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
ORR ROAD - VICINITY SITE MAP
CITY OF LUCAS

SHEET NO. 1
OF 4 SHEETS
JOB NO. 14-1633



WATER CCN NUMBER

10193 - CITY OF LUCAS
11915 - CITY OF FAIRVIEW



CCN 10193

FITZHUGH
CEMETERY

CCN 11915

90 ACRES

ORR RD.

FOREST GROVE EAST

COUNTRY CLUB RD.

CCN 10193

W. FOREST GROVE RD.

CCN 10193

WINNINGKOFF
ROAD

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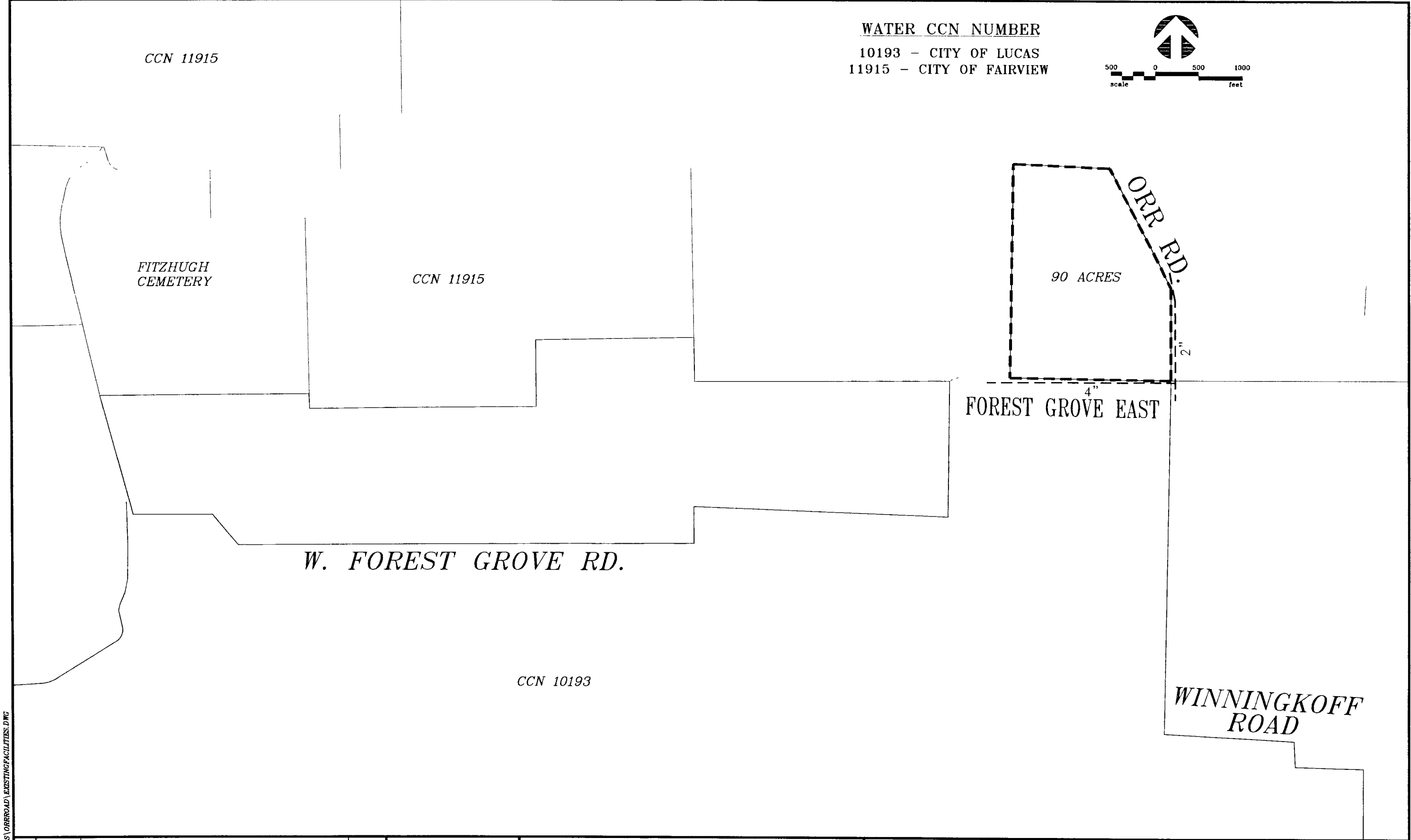
BW2 ENGINEERS, INC.
1919 S. Shiloh Road
Suite 500, L B 27
Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

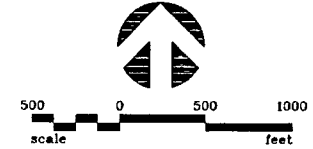
WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
ORR ROAD - SERVICE AREA
CITY OF LUCAS

SHEET NO. 2
OF 4 SHEETS
JOB NO. 14-1633

SHEET NO.	3
OF 4 SHEETS	
JOB NO. 14-1633	



WATER CCN NUMBER
10193 - CITY OF LUCAS
11915 - CITY OF FAIRVIEW



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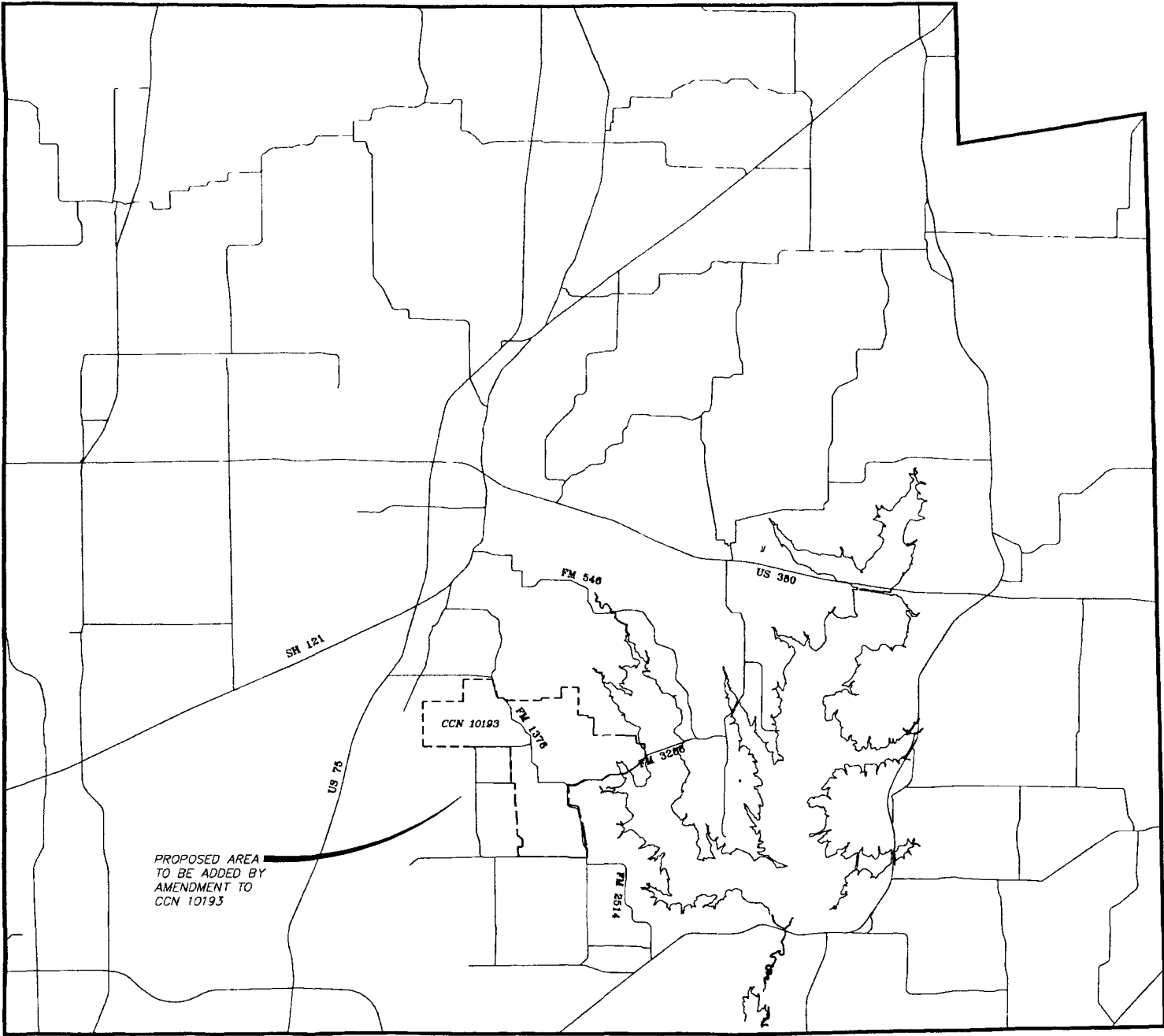
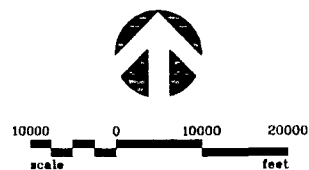
BW2 ENGINEERS, INC.
1919 S. Shiloh Road
Suite 500, L.B. 27
Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
ORR ROAD - EXISTING FACILITIES
CITY OF LUCAS

SHEET NO. 4
OF 4 SHEETS
JOB NO. 14-1633

COLLIN COUNTY



VICINITY SITE MAP

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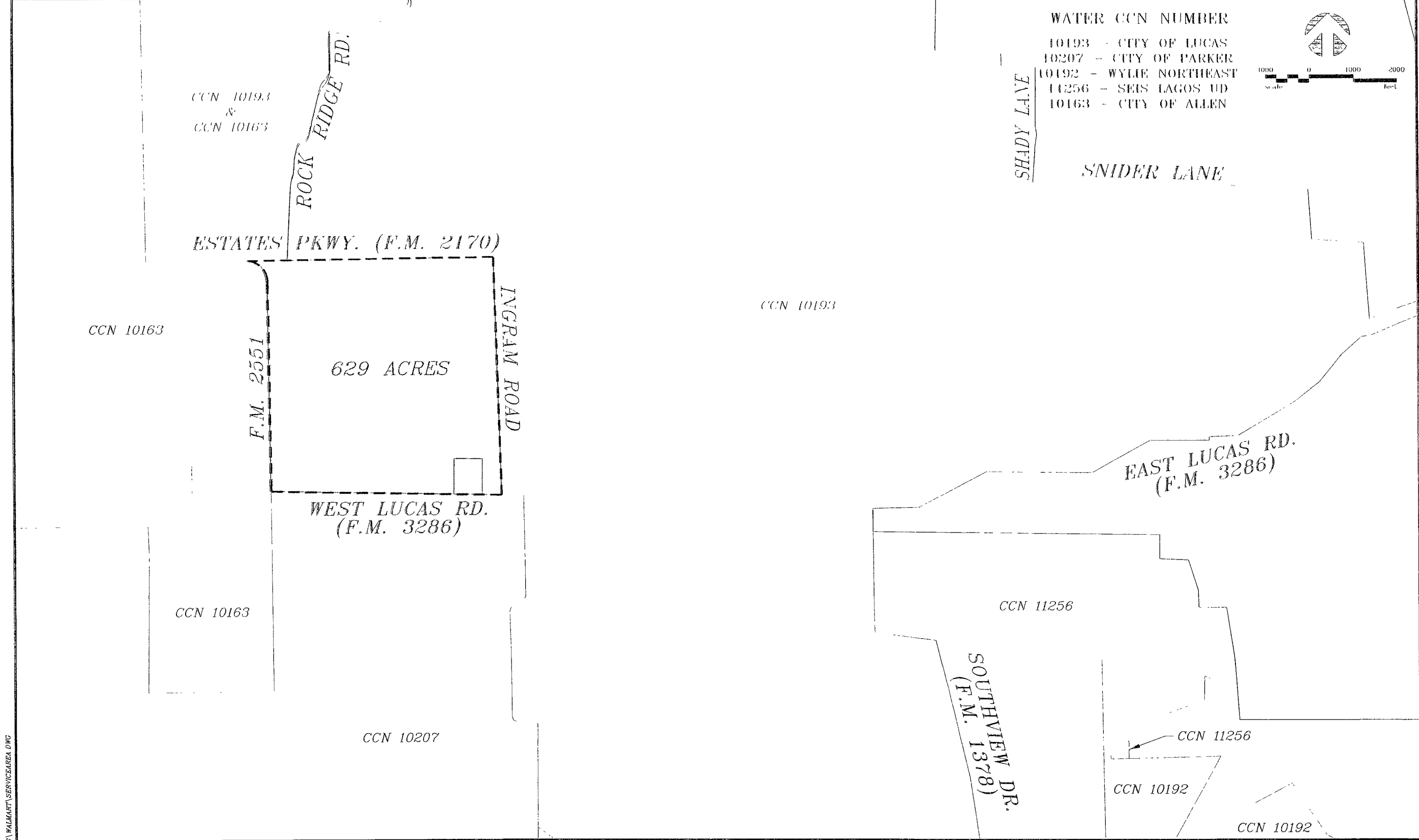
BW2

BW2 ENGINEERS, INC.
1919 S. Shiloh Road
Suite 500, L.B. 27
Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

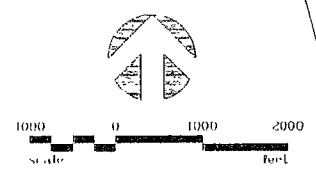
CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

**WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
WAL-MART - VICINITY SITE MAP
CITY OF LUCAS**

SHEET NO. 1
OF 4 SHEETS
JOB NO. 14-1633



WATER CCN NUMBER
10193 - CITY OF LUCAS
10207 - CITY OF PARKER
10192 - WYLIE NORTHEAST
11256 - SEIS LAGOS UD
10163 - CITY OF ALLEN



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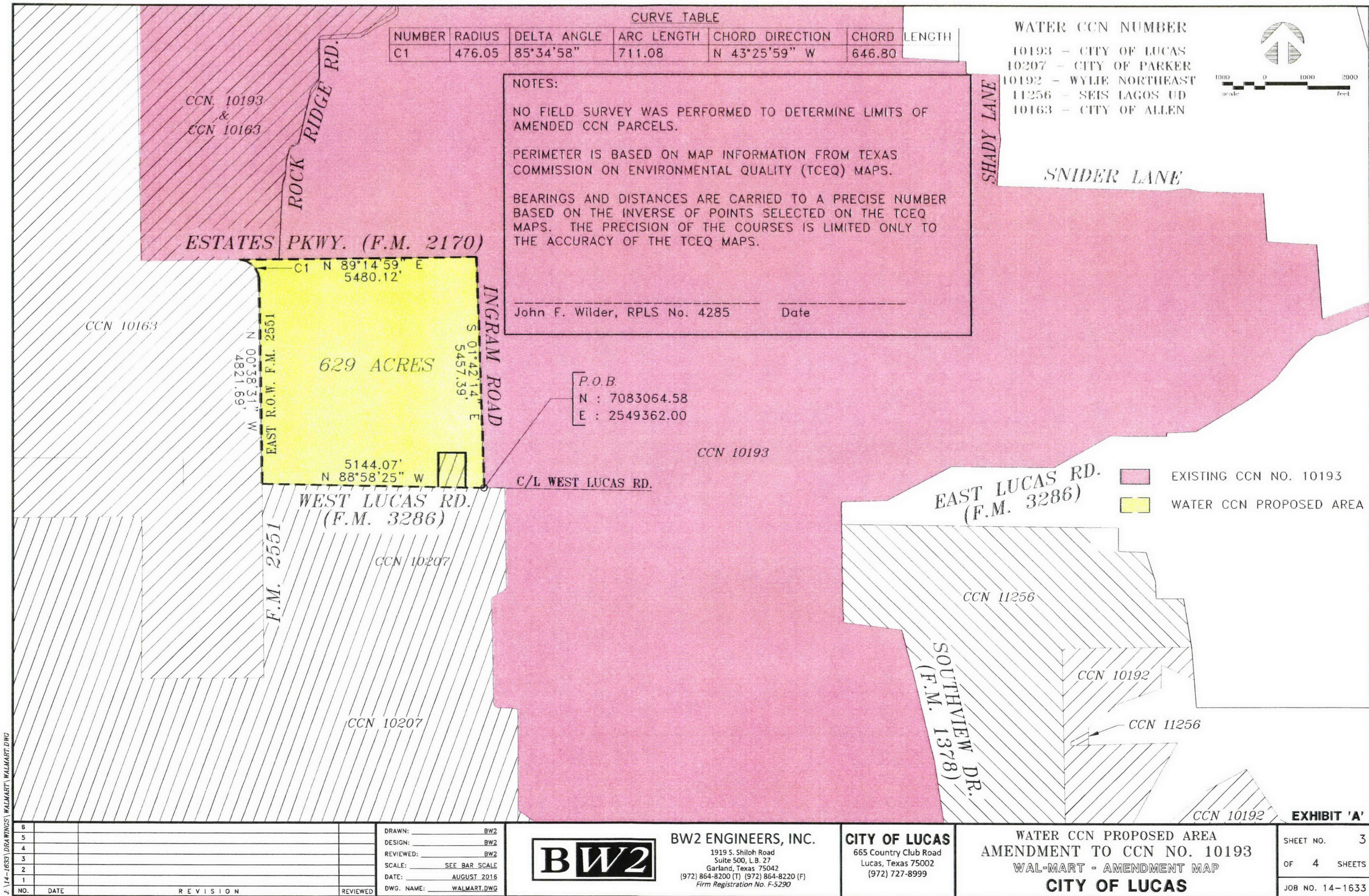


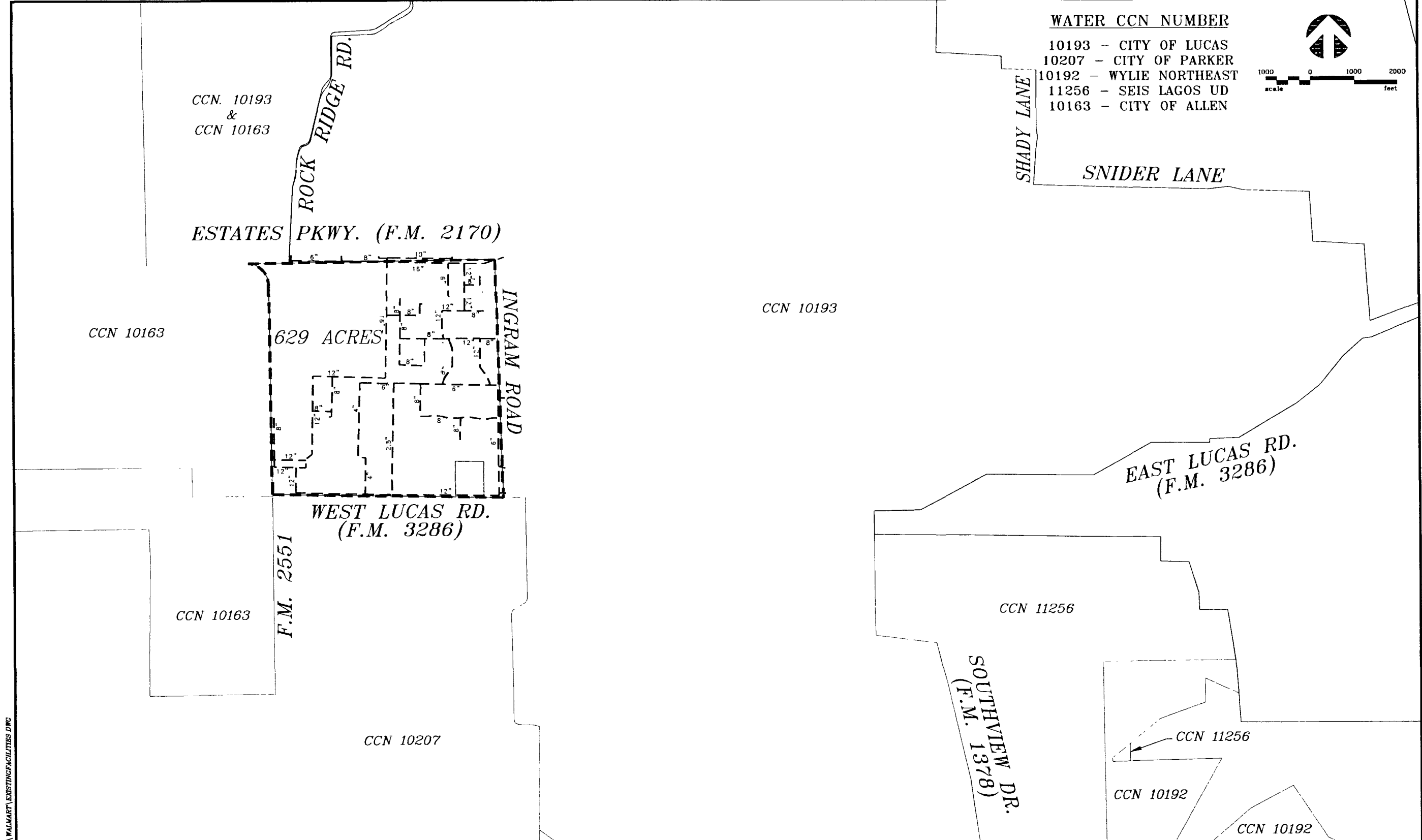
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CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
WAL-MART - SERVICE AREA
CITY OF LUCAS

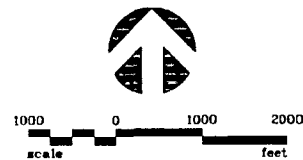
SHEET NO. 2
OF 4 SHEETS
JOB NO. 14-1633





WATER CCN NUMBER

- 10193 - CITY OF LUCAS
- 10207 - CITY OF PARKER
- 10192 - WYLIE NORTHEAST
- 11256 - SEIS LAGOS UD
- 10163 - CITY OF ALLEN



J:\14-1633\DRAWINGS\WALMART\EXISTING FACILITIES.DWG

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DESIGN: BW2
REVIEWED: BW2
SCALE: SEE BAR SCALE
DATE: AUGUST 2016
DWG. NAME: EXISTING FACILITIES.DWG



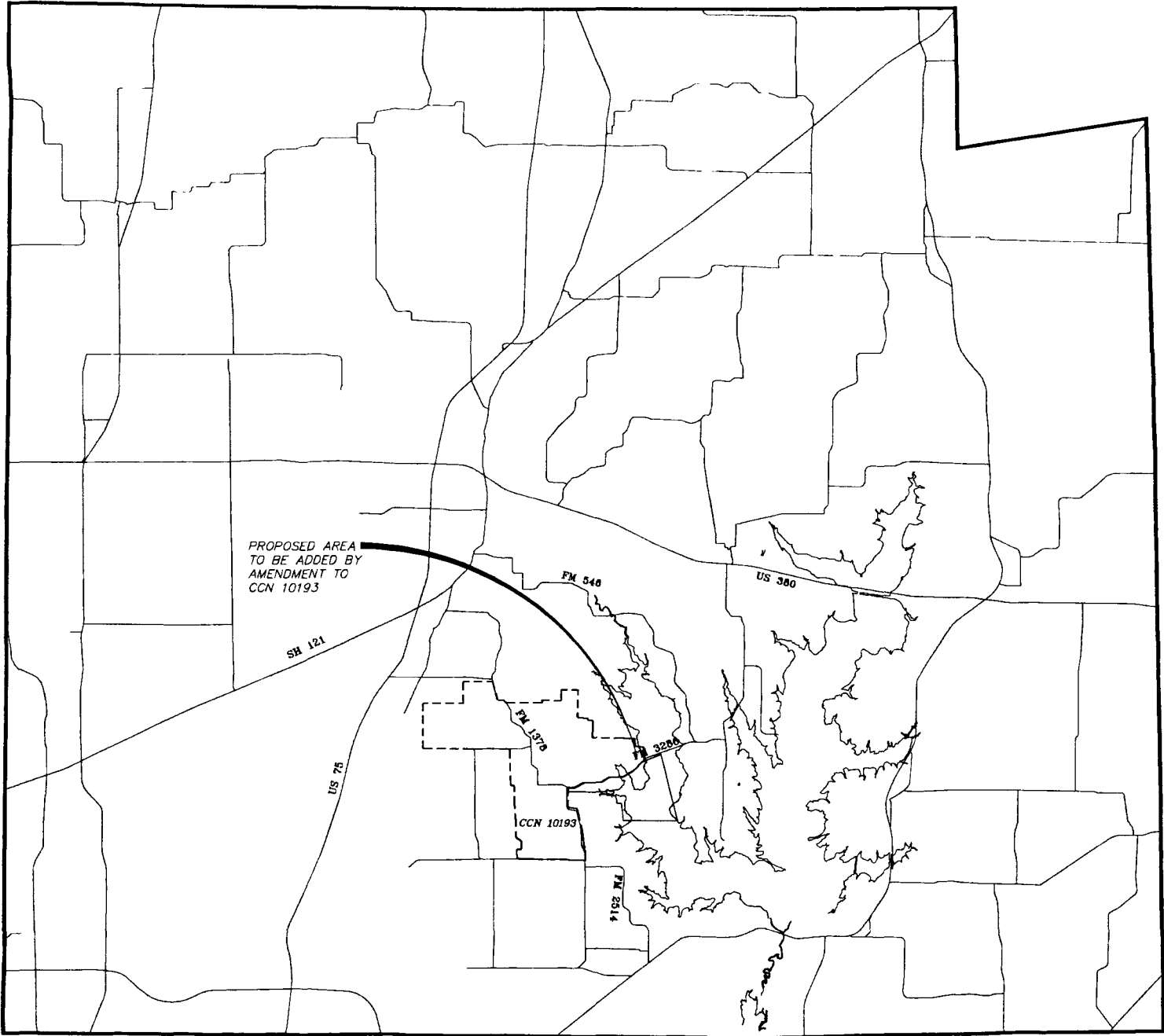
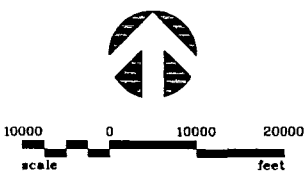
BW2 ENGINEERS, INC.
1919 S. Shiloh Road
Suite 500, L.B. 27
Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

**WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
WAL-MART - EXISTING FACILITIES
CITY OF LUCAS**

SHEET NO. **4**
OF **4** SHEETS
JOB NO. 14-1633

COLLIN COUNTY



VICINITY SITE MAP

J:\14-1633\DRAWINGS\LUCAS\ROAD\SITE\MAP.DWG

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NO.	DATE	REVISION	REVIEWED

DRAWN: BW2
DESIGN: BW2
REVIEWED: BW2
SCALE: SEE BAR SCALE
DATE: AUGUST 2016
DWG. NAME: SITE-MAP.DWG



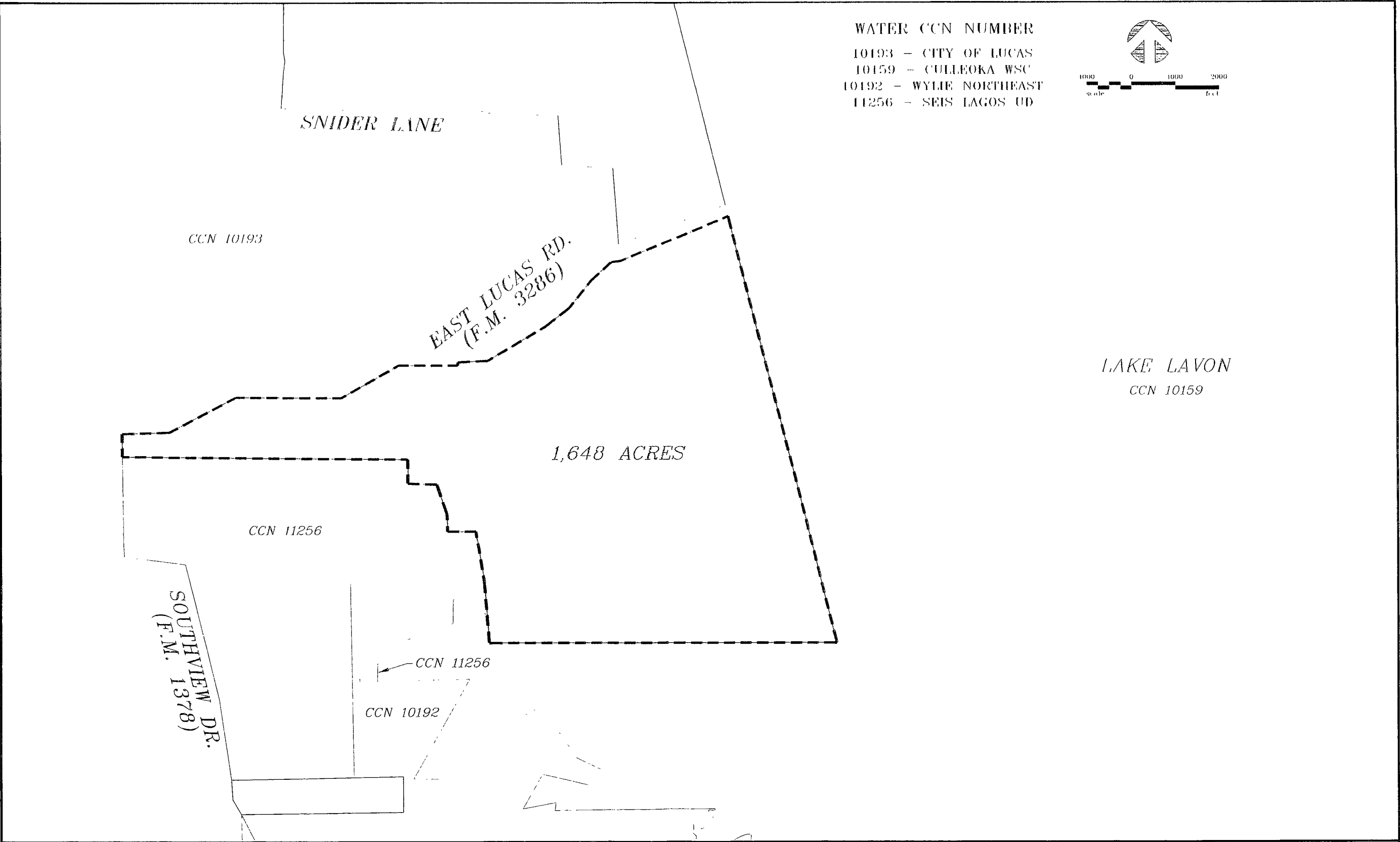
BW2 ENGINEERS, INC.
1919 S. Shiloh Road
Suite 500, L.B. 27
Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

**WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
EAST LUCAS ROAD - VICINITY SITE MAP
CITY OF LUCAS**

SHEET NO. 1
OF 4 SHEETS
JOB NO. 14-1633

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NO.	DATE	REVISION

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DESIGN _____ BW2
REVIEWED _____ BW2
SCALE _____ SEE BAR SCALE
DATE _____ AUGUST 2016
DWG NAME: SERVICEAREA.DWG

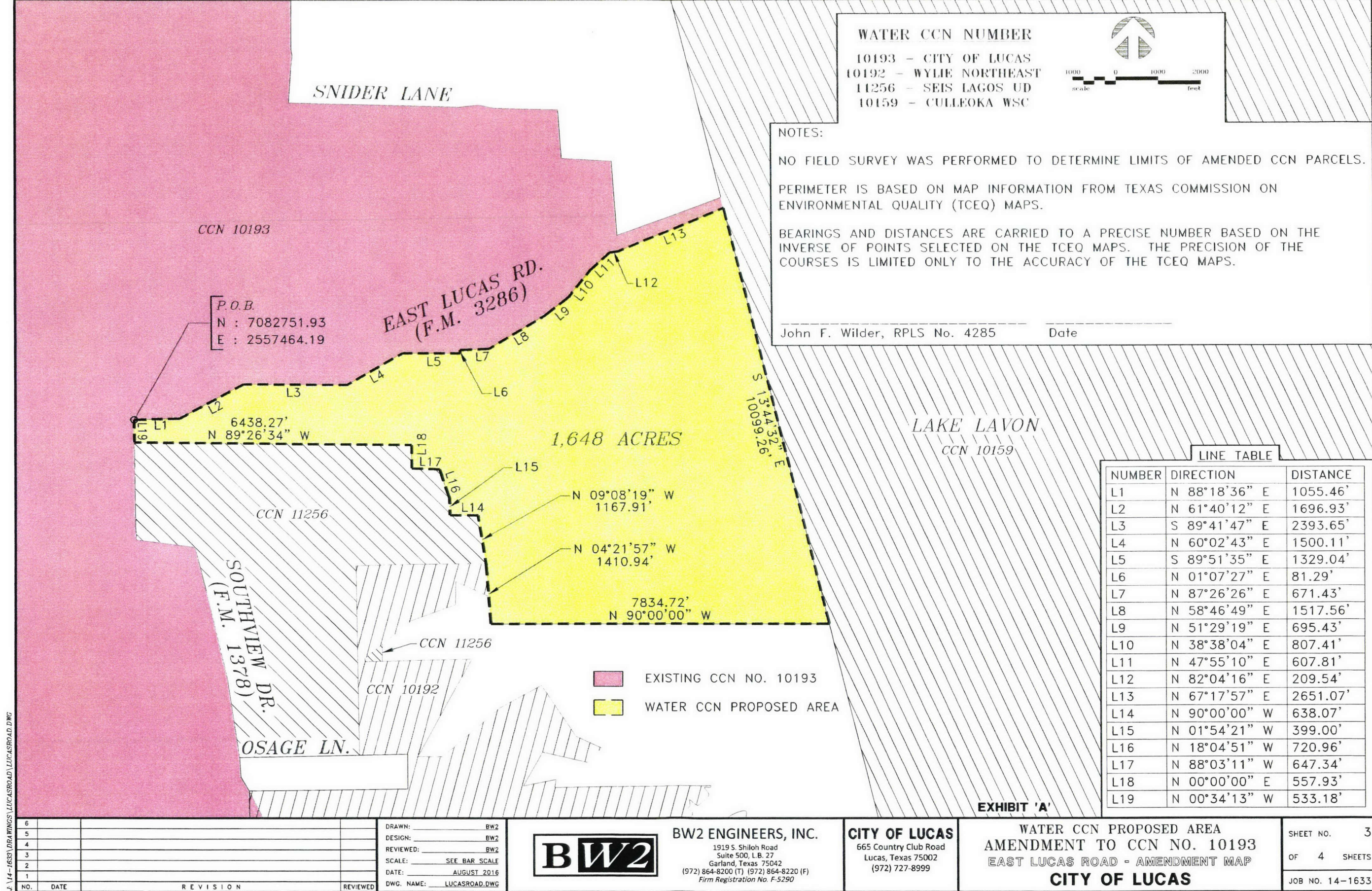


BW2 ENGINEERS, INC.
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Suite 500, L.B. 27
Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No F-5290

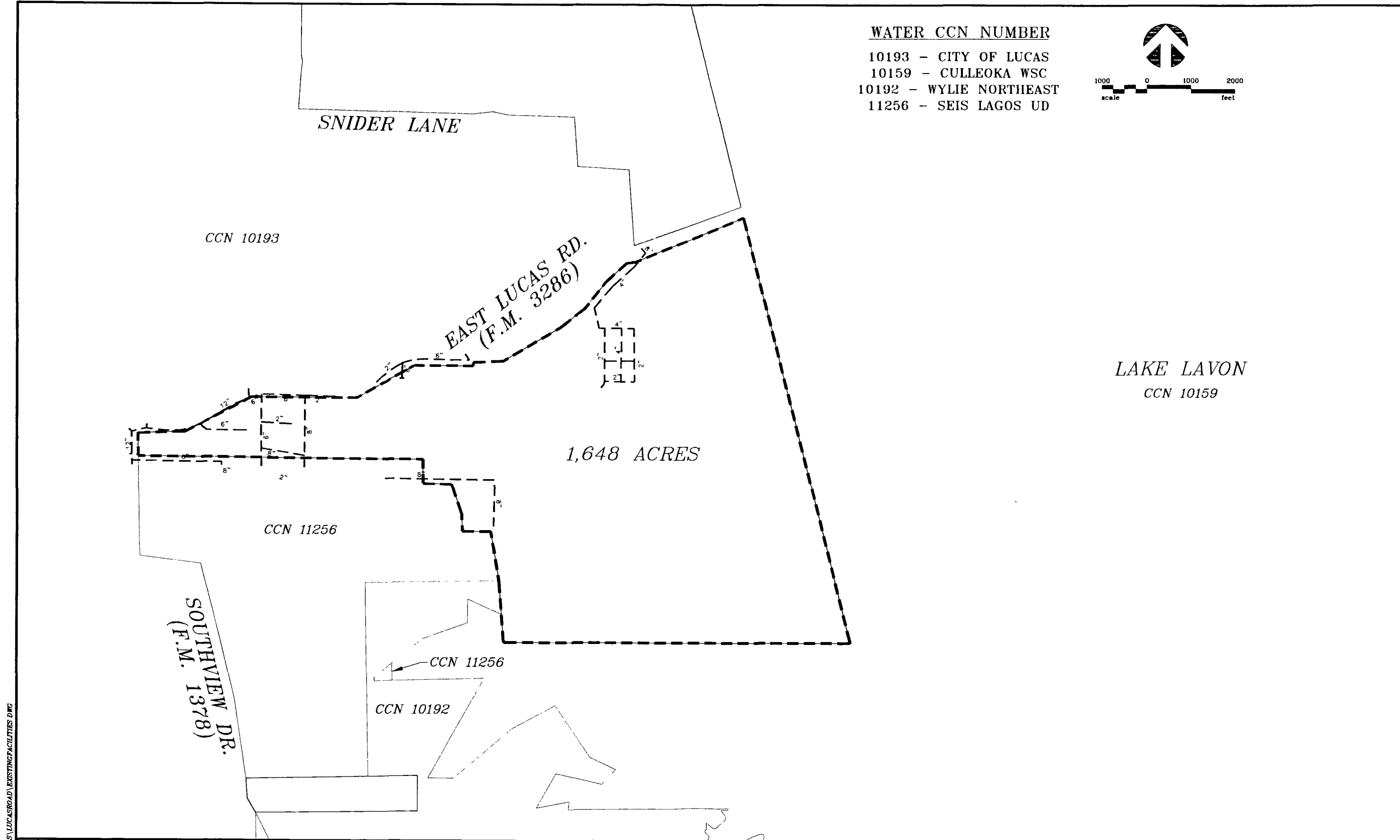
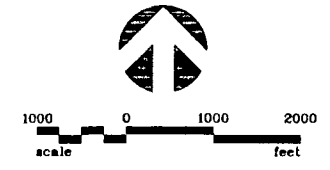
CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
EAST LUCAS ROAD - SERVICE AREA
CITY OF LUCAS

SHEET NO. 2
OF 4 SHEETS
JOB NO. 14-1633



WATER CCN NUMBER
10193 - CITY OF LUCAS
10159 - CULLEOKA WSC
10192 - WYLIE NORTHEAST
11256 - SEIS LAGOS UD



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REVIEWED: BW2
SCALE: SEE BAR SCALE
DATE: AUGUST 2016
DWG. NAME: EXISTFACILITIES.DWG



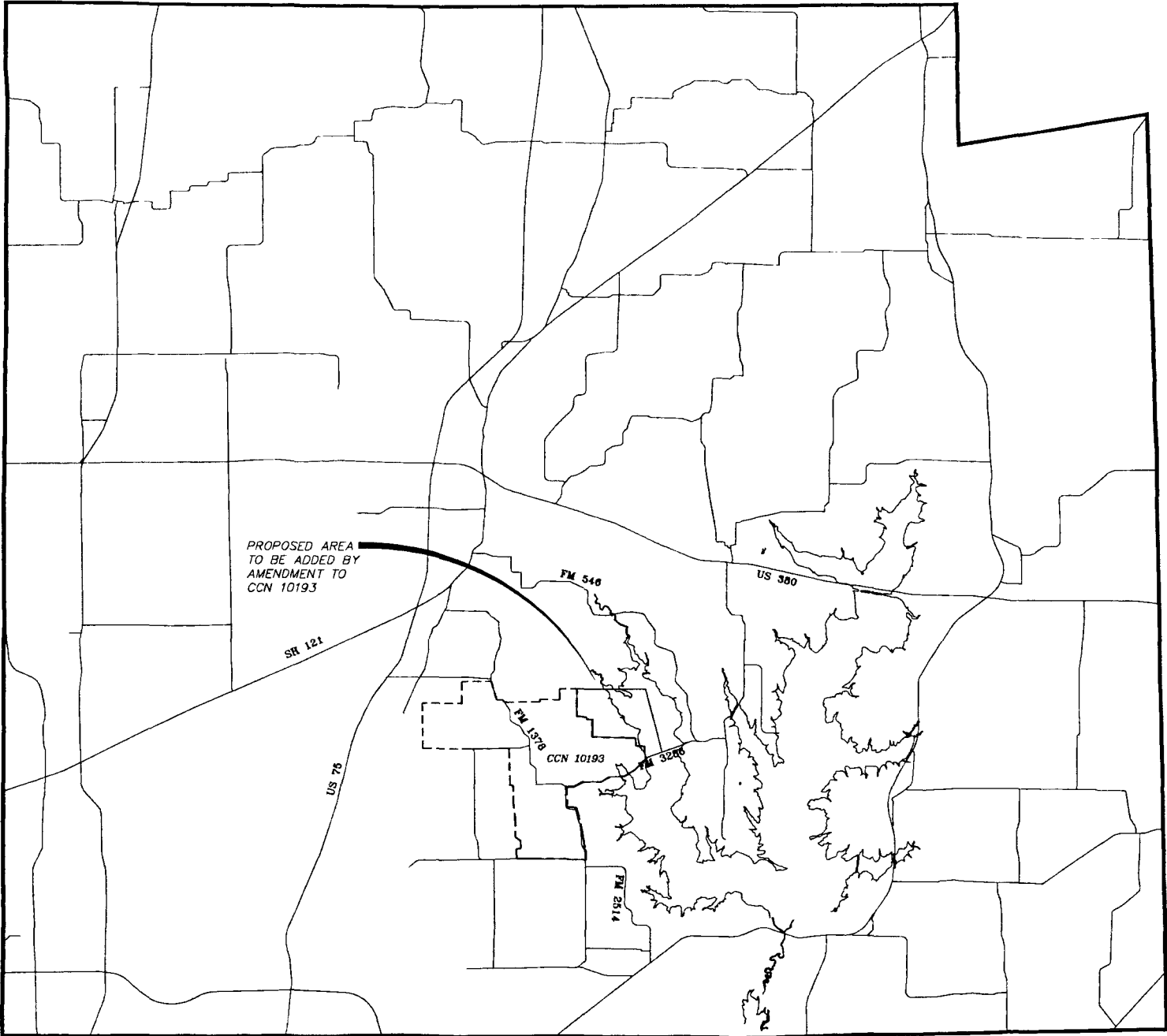
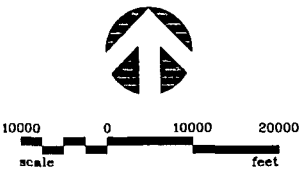
BW2 ENGINEERS, INC.
1919 S. Shiloh Road
Suite 500, L.B. 27
Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

CITY OF LUCAS
665 Country Club Road
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(972) 727-8999

WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
EAST LUCAS ROAD - EXISTING FACILITIES
CITY OF LUCAS

SHEET NO. 4
OF 4 SHEETS
JOB NO. 14-1633

COLLIN COUNTY



VICINITY SITE MAP

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NO.	DATE	REVISION	REVIEWED

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DESIGN: _____ BW2
REVIEWED: _____ BW2
SCALE: _____ SEE BAR SCALE
DATE: _____ AUGUST 2016
DWG. NAME: _____ SITE-MAP.DWG

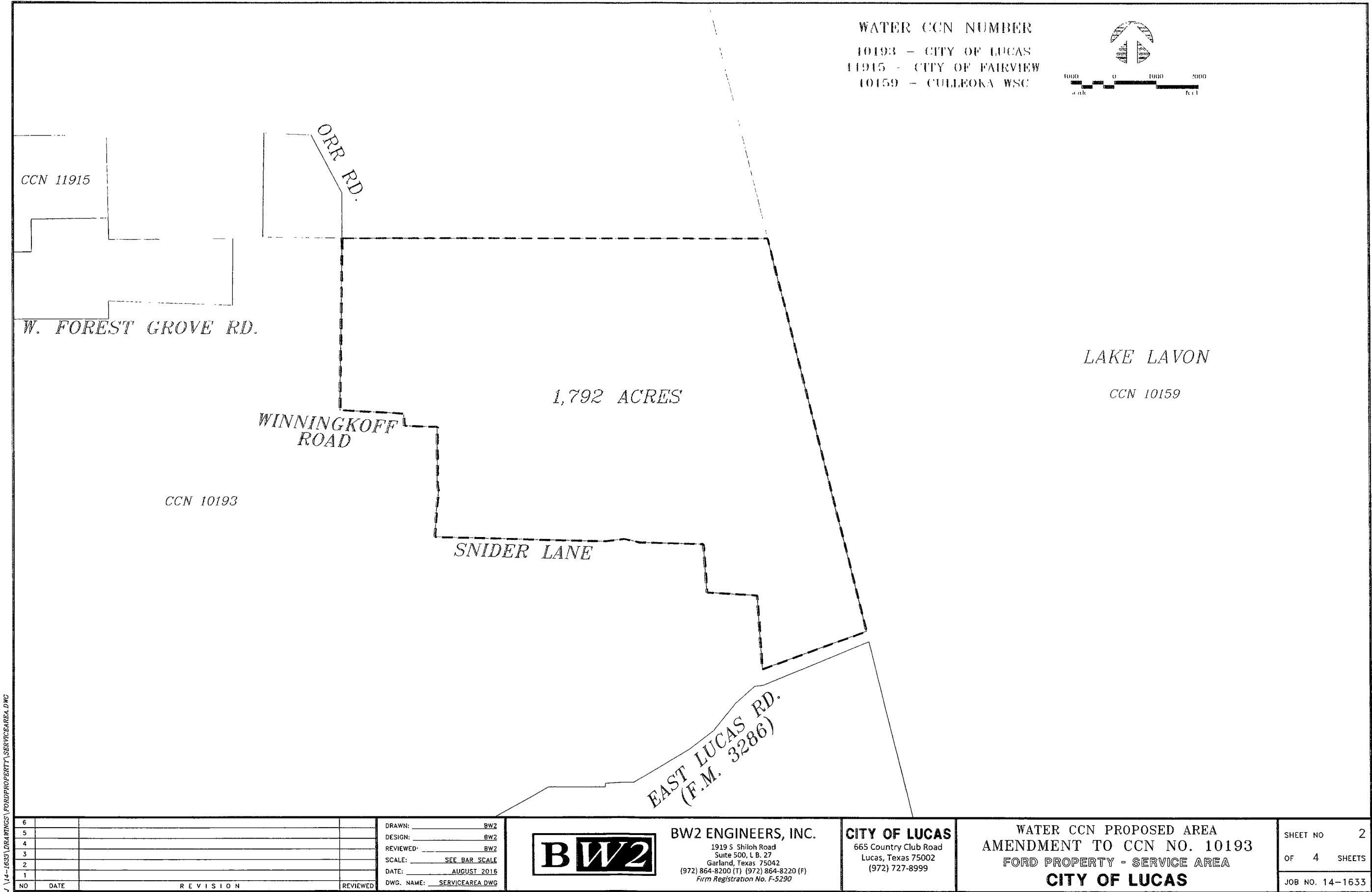


BW2 ENGINEERS, INC.
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(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

**WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
FORD PROPERTY - VICINITY SITE MAP
CITY OF LUCAS**

SHEET NO. 1
OF 4 SHEETS
JOB NO. 14-1633



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NO	DATE	REVISION	REVIEWED
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DRAWN: BW2
DESIGN: BW2
REVIEWED: BW2
SCALE: SEE BAR SCALE
DATE: AUGUST 2016
DWG. NAME: SERVICEAREA.DWG



BW2 ENGINEERS, INC.
1919 S. Shiloh Road
Suite 500, L.B. 27
Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

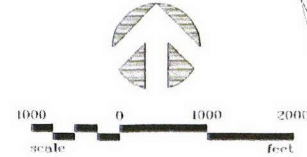
CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

**WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
FORD PROPERTY - SERVICE AREA
CITY OF LUCAS**

SHEET NO **2**
OF **4** SHEETS
JOB NO. 14-1633

- EXISTING CCN NO. 10193
WATER CCN PROPOSED AREA

WATER CCN NUMBER
10193 - CITY OF LUCAS
11915 - CITY OF FAIRVIEW
10159 - CULLEOKA WSC



NOTES:

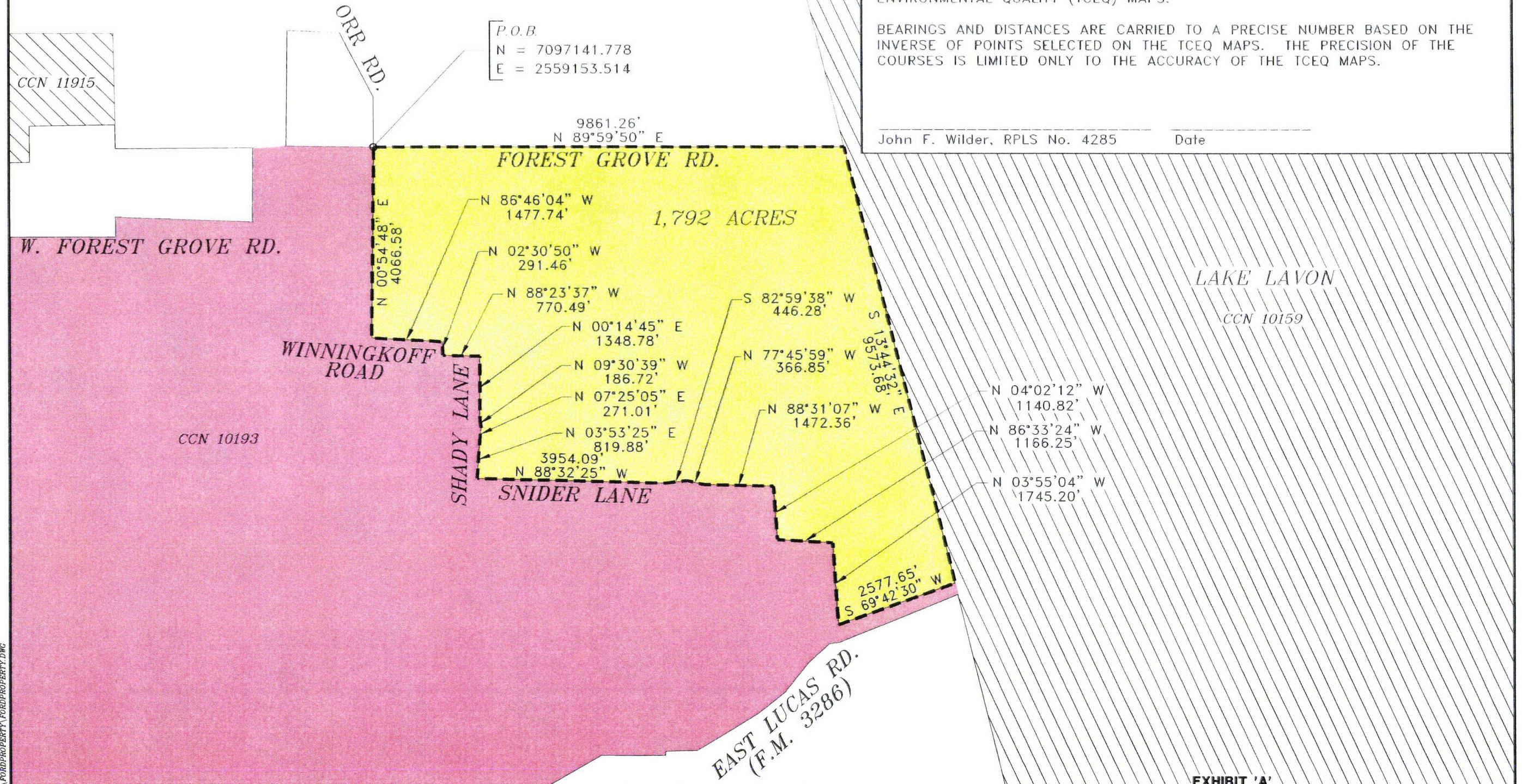
NO FIELD SURVEY WAS PERFORMED TO DETERMINE LIMITS OF AMENDED CCN PARCELS.

PERIMETER IS BASED ON MAP INFORMATION FROM TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ) MAPS.

BEARINGS AND DISTANCES ARE CARRIED TO A PRECISE NUMBER BASED ON THE INVERSE OF POINTS SELECTED ON THE TCEQ MAPS. THE PRECISION OF THE COURSES IS LIMITED ONLY TO THE ACCURACY OF THE TCEQ MAPS.

John F. Wilder, RPLS No. 4285

Date



J:\14-1633\DRG4\WINGS\FORDPROPERTY\FORDPROPERTY.DWG

NO.	DATE	REVISION	REVIEWED
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DRAWN: BW2
DESIGN: BW2
REVIEWED: BW2
SCALE: SEE BAR SCALE
DATE: AUGUST 2016
DWG. NAME: FORDPROPERTY.DWG



BW2 ENGINEERS, INC.
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Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
FORD PROPERTY - AMENDMENT MAP
CITY OF LUCAS

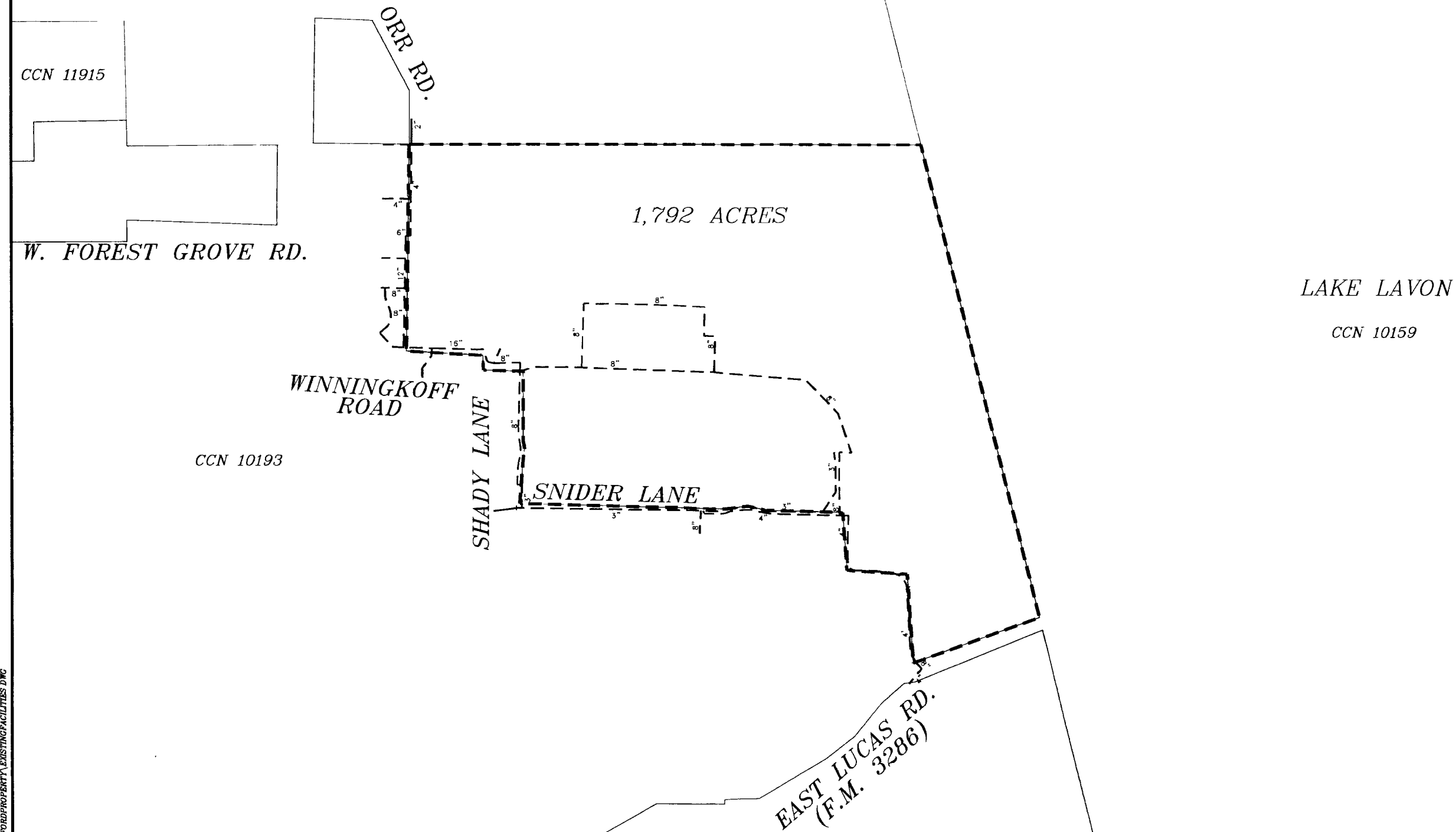
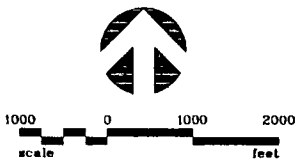
SHEET NO. 3
OF 4 SHEETS
JOB NO. 14-1633

WATER CCN NUMBER

10193 - CITY OF LUCAS

11915 - CITY OF FAIRVIEW

10159 - CULLEOKA WSC



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NO.	DATE	REVISION	REVIEWED

DRAWN: BW2
DESIGN: BW2
REVIEWED: BW2
SCALE: SEE BAR SCALE
DATE: AUGUST 2016
DWG. NAME: SERVICEAREA.DWG



BW2 ENGINEERS, INC.
1919 S. Shiloh Road
Suite 500, L.B. 27
Garland, Texas 75042
(972) 864-8200 (T) (972) 864-8220 (F)
Firm Registration No. F-5290

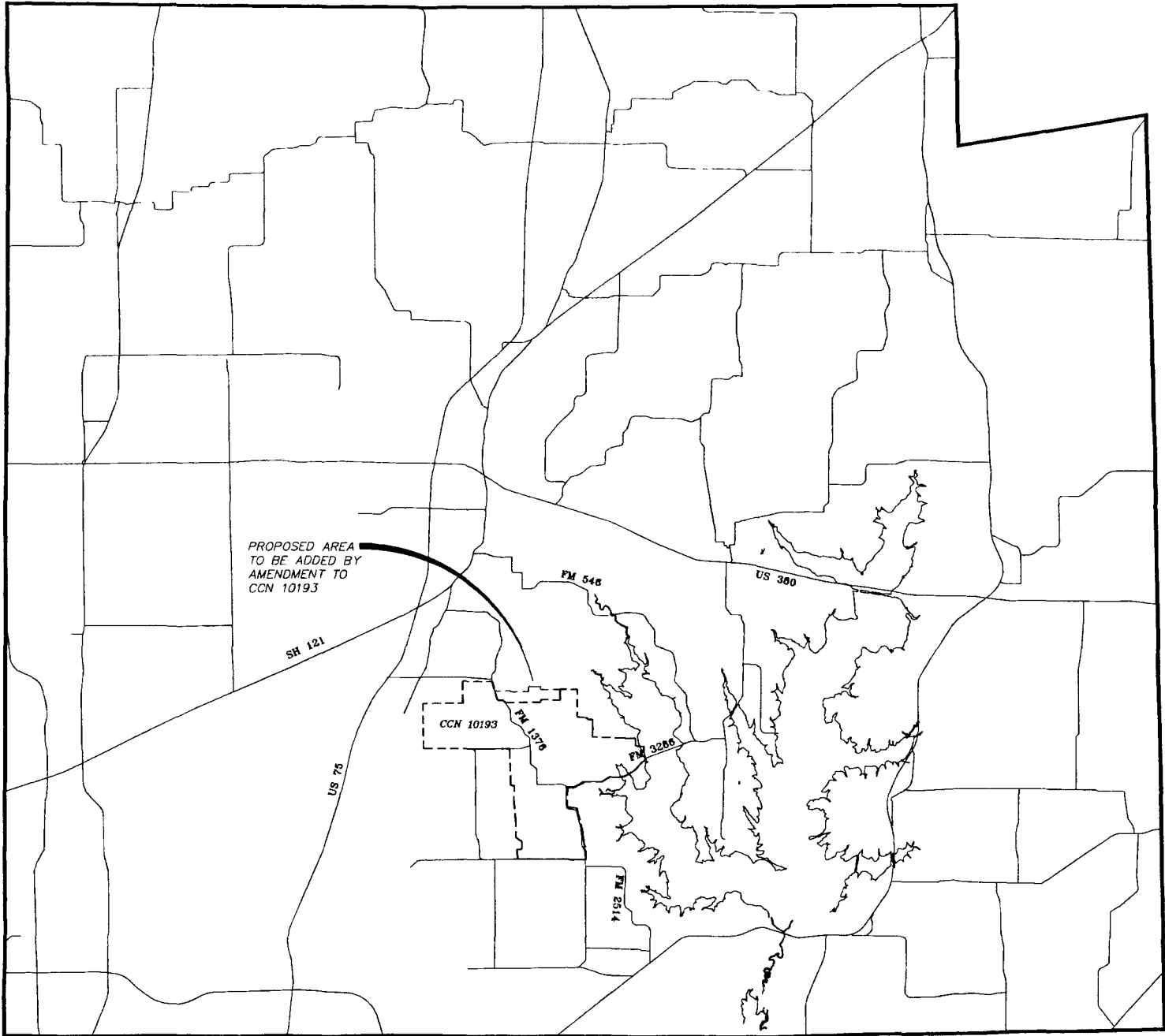
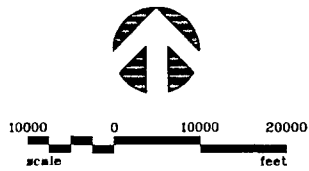
CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
FORD PROPERTY - EXISTING FACILITIES
CITY OF LUCAS

SHEET NO. 4
OF 4 SHEETS
JOB NO. 14-1633

J:\14-1633\DRAWINGS\FORD\PROPERTY\EXISTING\FACILITIES.DWG

COLLIN COUNTY



VICINITY SITE MAP

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NO.	DATE	REVISION	REVIEWED
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DRAWN: _____ BW2
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REVIEWED: _____ BW2
SCALE: _____ SEE BAR SCALE
DATE: _____ AUGUST 2018
DWG. NAME: _____ SITE-MAP.DWG

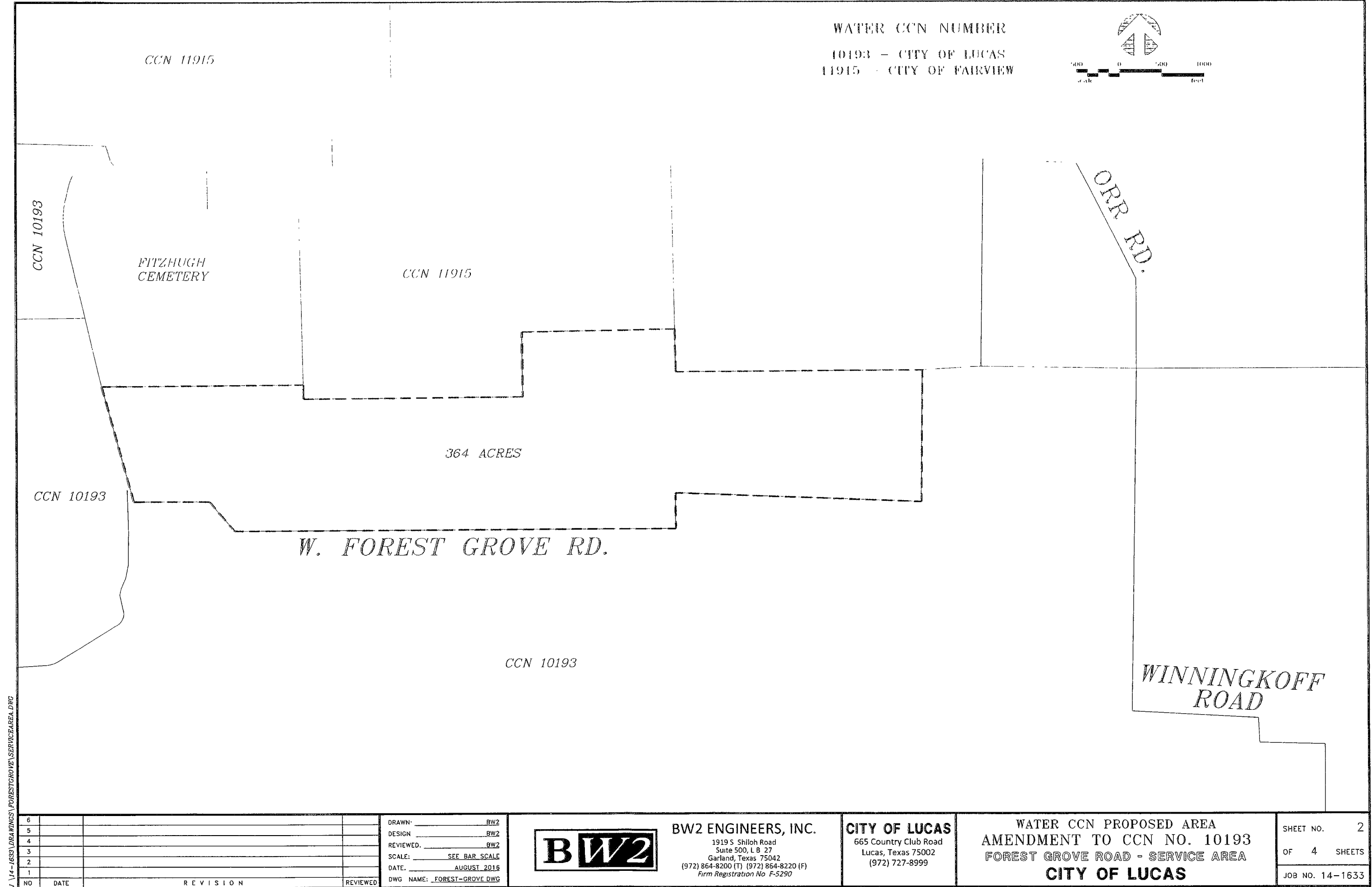


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CITY OF LUCAS
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Lucas, Texas 75002
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WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
FOREST GROVE ROAD - VICINITY SITE MAP
CITY OF LUCAS

SHEET NO. 1
OF 4 SHEETS
JOB NO. 14-1633



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DRAWN: _____ BW2
DESIGN: _____ BW2
REVIEWED: _____ BW2
SCALE: _____ SEE BAR SCALE
DATE: _____ AUGUST 2016
DWG NAME: _FOREST-GROVE.DWG

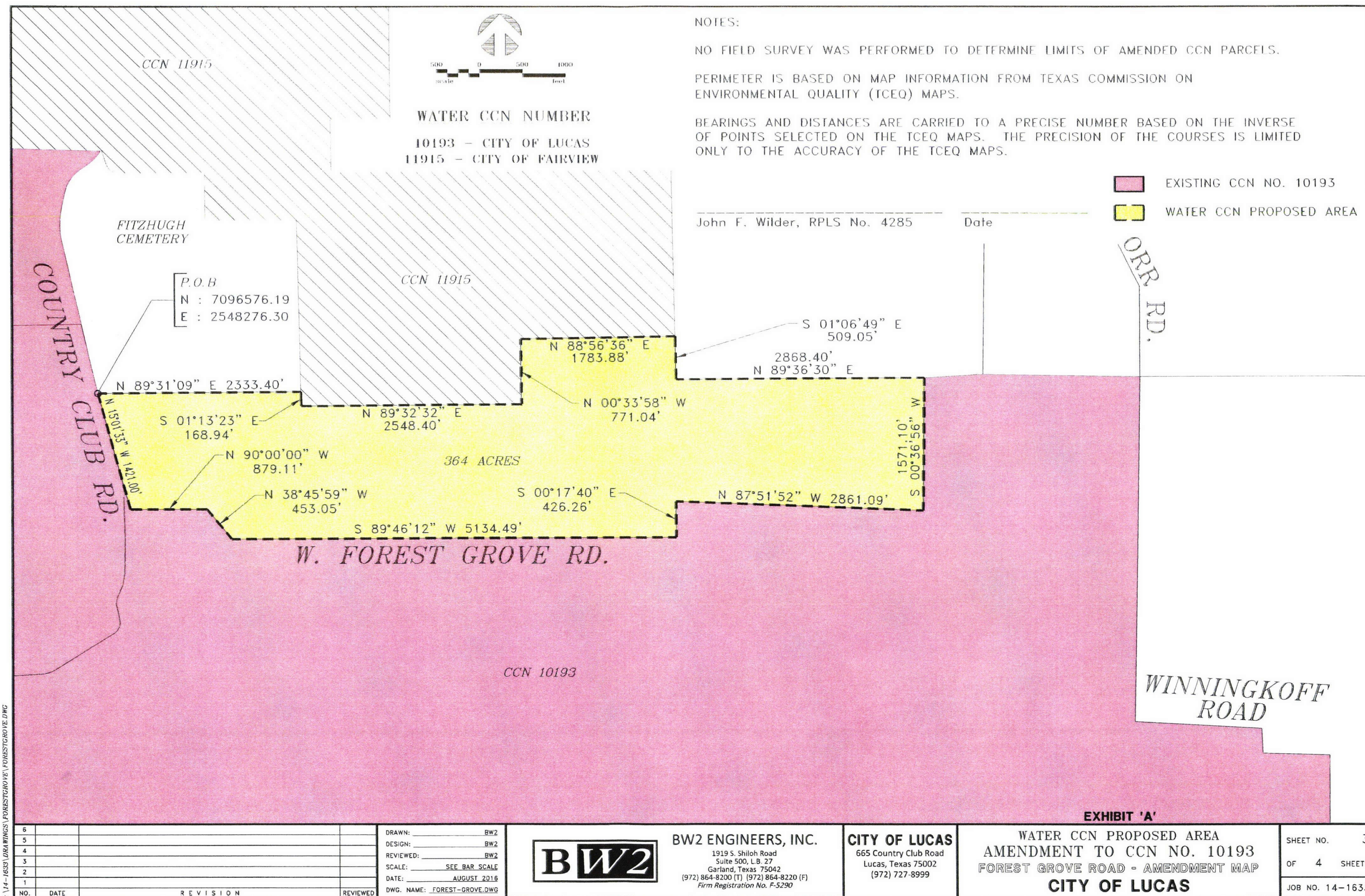


BW2 ENGINEERS, INC.
1919 S. Shiloh Road
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CITY OF LUCAS
665 Country Club Road
Lucas, Texas 75002
(972) 727-8999

WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
FOREST GROVE ROAD - SERVICE AREA
CITY OF LUCAS

SHEET NO. 2
OF 4 SHEETS
JOB NO. 14-1633



CCN 11915

WATER CCN NUMBER
10193 - CITY OF LUCAS
11915 - CITY OF FAIRVIEW

500 0 500 1000
scale feet

FITZHUGH CEMETERY

CCN 11915

COUNTRY CLUB RD.

364 ACRES

W. FOREST GROVE RD.

CCN 10193

ORR RD.

WINNINGKOFF ROAD

ORR RD.

*WINNINGKOFF
ROAD*

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NO.	DATE	REVISION	REVIEWER

DRAWN: _____ BW2
DESIGN: _____ BW2
REVIEWED: _____ BW2
SCALE: _____ SEE BAR SCALE
DATE: _____ AUGUST 2016
DWG NAME: FOREST-GROVE.DWG



BW2 ENGINEERS, INC.
1919 S. Shiloh Road
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Garland, Texas 75042
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Firm Registration No. F-5290

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Lucas, Texas 75002
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**WATER CCN PROPOSED AREA
AMENDMENT TO CCN NO. 10193
FOREST GROVE ROAD - EXISTING FACILITIES
CITY OF LUCAS**

SHEET NO.	4
OF 4 SHEETS	
JOB NO. 14-1633	

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