City of Lavon

FY 2026-2027 Proposed Budget Detail
9/15/2026

General Fund

General Fund

Debt Service

Interest & Sinking Fund

Special Revenue Funds

Municipal Court Jury Fund

MC Child Safety/Truancy Fund

MC Judicial Enhancements Fund

MC Building Security & Technology Fund

Opioid Abatement Fund

Law Enforcement Training Fund

Forfeiture Fund

Public Safety Fees

Street Sales Tax Fund

Trails of Lavon Streets Fund

Elevon Streets Fund

Hotel Occupancy Tax (HOT) Fund

Public Education Grant (PEG) Fund

TIRZ/TIF Fund

Collin County Open Space (CCOS) Fund

FEMA Grants

Capital Projects Funds

Series 2023 Construction Fund

Utility Fund

Utilities Fund

Economic Development Corp

EDC Fund

EDC Construction & Maintenance Fund

GENERAL FUND		FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed Before Requests	FY27 Proposed with Operating Requests	FY27 Proposed
ESTIMATED BEGINNING RESOURCES								
	Estimated Beginning Resources - Unrestricted			2,656,193	2,628,609	2,732,071	2,732,071	2,732,071
	Estimated Beginning Resources - Assigned for Capital Expense			5,723,340	7,233,219	5,050,783	5,050,783	5,050,783
REVENUES								
Taxes								
10-00-4001	Property Taxes	2,804,345	2,513,343	3,834,470	3,817,219	4,849,230	4,849,230	4,849,230
10-00-4040	Sales & Use Tax	903,204	1,353,262	1,650,000	1,438,020	1,600,000	1,600,000	1,600,000
10-00-4045	Mixed Beverage Sales Tax	2,095	10,908	10,000	18,390	20,000	20,000	20,000
10-00-4060	Franchise Fees	250,008	282,123	300,000	287,388	280,000	280,000	280,000
10-00-48xx	Transfer Property Taxes to TIRZ 2			(143,650)	(306,966)	(555,850)	(555,850)	(555,850)
	Total Taxes	**3,959,652**	**4,159,635**	**5,650,820**	**5,254,052**	**6,193,380**	**6,193,380**	**6,193,380**
Other General Government								
10-00-4500	Interest Income	181,214	111,999	100,000	583,582	550,000	550,000	550,000
10-00-4690	Sale of Property	85	-	-	-	-	-	-
10-00-4799	Miscellaneous Revenue	47,775	3,211	1,000	37,866	1,000	1,000	1,000
	Total Other General Government	**229,075**	**115,210**	**101,000**	**621,449**	**551,000**	**551,000**	**551,000**
Transfers In								
10-00-4801	Transfer from Utility Fund - Sewer	695,000	695,000	700,000	700,000	773,815	773,815	773,815
10-00-4802	Transfer from Utility Fund - Solid Waste	144,000	144,000	149,000	149,000	261,360	261,360	261,360
10-00-4808	Transfer from Utility Fund - Sewer (Debt)	-	418,340	583,600	583,600	627,555	627,555	627,555
	Total Transfers	**839,000**	**1,257,340**	**1,432,600**	**1,432,600**	**1,662,730**	**1,662,730**	**1,662,730**
Administration								
10-10-4101	PID Administrative Services	30,000	36,000	30,000	33,000	33,000	33,000	33,000
10-10-4405	Building Rent - LEDC	6,000	4,000	-	-	-	-	-
10-10-4602	Donations - City Programs	3,333	4,401	-	20,500	3,000	3,000	3,000
	Total Administration	**39,333**	**44,401**	**30,000**	**53,500**	**36,000**	**36,000**	**36,000**
Municipal Court								
10-25-4215	Court Fees	2,936	4,815	131,750	136,976	130,000	130,000	130,000
10-25-4219	Court - Payment Plan Fees	905	682	750	463	500	500	500
10-25-4220	Mun Court Omnibase Reimb	-	-	-	219	150	150	150
	Total Municipal Court	**3,841**	**5,497**	**132,500**	**137,658**	**130,650**	**130,650**	**130,650**
Police Department								
10-45-4195	Program Fees	855	600	1,000	1,140	1,000	1,000	1,000
10-45-4240	Police - Fines/Fees	73,184	123,600		-	-	-	-
10-45-4245	Police - Warrant Fees/Fines	1,642	1,626		-	-	-	-
10-45-4455	Grant Revenue	25,671	-		-	-	-	-
10-45-4602	Donations - Police	-	-	-	2,000	-	-	-
	Total Police Department	**101,351**	**125,826**	**1,000**	**3,140**	**1,000**	**1,000**	**1,000**
Fire Department								
10-55-4160	MUD Service Contracts	260,732	102,946	150,000	385,261	200,000	200,000	200,000
10-55-4161	Surefire Reimbursements		15,292	25,000	14,792	16,500	16,500	16,500
10-55-4162	Collin County Service Contract		-	-	23,375	20,000	20,000	20,000
10-55-4164	Miscellaneous Service Contracts		-	-	3,000	-	-	-
10-55-4455	Grant Revenue	12,920	-	227,990	325,700	-	-	-
10-55-4602	Donations	1,200	1,134	-	805	-	-	-
	Total Fire Department	**274,852**	**119,373**	**402,990**	**752,933**	**236,500**	**236,500**	**236,500**
Parks & Rec Department								
10-65-4130	Facility Rental	155	175	-	105	70	70	70
10-65-4440	Lavon EDC Funding	81,607	-	-	-	-	-	-
	Total Parks & Rec Department	**81,762**	**175**	**-**	**105**	**70**	**70**	**70**
Development Services								
10-75-4271	Residential Rental Property Registration	26,475	52,625	35,000	16,900	17,000	17,000	17,000
10-75-4305	General Permits	349,642	543,206	400,000	575,835	500,000	500,000	500,000
10-75-4310	Land Use Application Fees	96,377	106,499	100,000	72,107	80,000	80,000	80,000
10-75-4315	New Building Permits	3,484,566	2,548,932	2,000,000	1,666,539	1,600,000	1,600,000	1,600,000
10-75-4325	Food Service Inspection Permits	5,552	6,367	7,500	12,013	12,500	12,500	12,500
10-75-4350	OSSF Permits	400	-	400	-	-	-	-
10-75-4355	Infrastructure Inspection Fees	979,464	990,331	500,000	465,790	450,000	450,000	450,000
	Total Development Services	**4,942,475**	**4,247,960**	**3,042,900**	**2,809,185**	**2,659,500**	**2,659,500**	**2,659,500**
Total General Fund Revenues		**10,471,341**	**10,075,416**	**10,793,810**	**11,064,621**	**11,470,830**	**11,470,830**	**11,470,830**
Total Source of Funds				**19,173,343**	**20,926,449**	**19,253,684**	**19,253,684**	**19,253,684**

GENERAL FUND		FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed Before Requests	FY27 Proposed with Operating Requests	FY27 Proposed
EXPENDITURES								
Administration Services								
10-10-5000	Salaries & Wages	436,937	480,694	500,860	503,244	518,645	596,325	596,325
10-10-5001	Part-time Wages		8,091	48,140	58,289	69,350	71,430	71,430
10-10-5011	Overtime	267	1,094	1,000	1,447	1,000	1,000	1,000
10-10-5025	Health Insurance	44,567	57,265	75,960	70,024	76,000	88,700	88,700
10-10-5030	Payroll Taxes	31,899	37,729	42,075	39,822	45,060	51,165	51,165
10-10-5035	Retirement	75,238	85,059	109,509	111,899	106,700	121,570	121,570
10-10-5040	Texas Workforce Commission	672	378	1,202	1,188	1,200	1,371	1,371
10-10-5045	Workers Comp	779	1,050	1,875	1,011	1,275	1,450	1,450
10-10-5100	Office Supplies	3,380	4,706	4,500	3,421	4,000	4,000	4,000
10-10-5101	Council Supplies	1,637	2,144	1,500	2,124	2,000	2,000	2,000
10-10-5107	Community Event Supplies	16,711	28,839	25,000	55,289	30,000	30,000	30,000
10-10-5190	Furniture & Office Equipment	1,152	8,138	3,000	2,547	3,000	3,000	3,000
10-10-5200	Phone, Internet	3,632		-	-	-	-	-
10-10-5210	Electricity	6,423		-	-	-	-	-
10-10-5220	Natural Gas	5,198		-	-	-	-	-
10-10-5230	Water	1,361		-	-	-	-	-
10-10-5401	Attorney	44,656	32,219	45,000	61,609	60,000	60,000	60,000
10-10-5410	Auditor	13,500	13,500	20,000	13,500	20,000	20,000	20,000
10-10-5425	Tax Assessor/Collector	2,470	-	6,000	2,307	6,000	6,000	6,000
10-10-5430	Central Appraisal District	27,413	32,339	37,000	40,305	42,000	42,000	42,000
10-10-5440	Professional Services - Other	134,906	34,839	50,000	920	50,000	50,000	50,000
10-10-5510	Advertising & Legal Notices	19,028	25,441	27,000	11,871	27,000	27,000	27,000
10-10-5520	SAAS Contracts (software/app service)	19,682	9,043	13,000	5,883	7,000	7,000	7,000
10-10-5540	Cleaning Service	6,939	-	-	-	-	-	-
10-10-5545	Election Services	15,903	9,295	9,500	14,552	25,000	25,000	25,000
10-10-5589	Sales Tax Incentive Rebate	80,365	-	-	-	-	-	-
10-10-5700	Membership Dues & Fees	7,682	6,407	6,500	9,397	10,000	10,000	10,000
10-10-5720	Travel & Meals	8,658	2,757	3,500	4,720	5,000	5,000	5,000
10-10-5725	Training & Licenses	2,399	3,806	4,500	4,538	5,000	5,000	5,000
10-10-5730	Staff Development	3,318	4,986	6,000	1,445	5,000	5,000	5,000
10-10-5735	Council Training & Travel		4,863	7,500	7,253	7,500	7,500	7,500
	Total Administration Operations	**1,016,770**	**894,682**	**1,050,121**	**1,028,605**	**1,127,730**	**1,241,511**	**1,241,511**
Administration Capital Outlay								
10-10-9103	Improvements	-	-	-	-	-		30,000
10-10-9221	Equipment							
	Total Administration Capital Outlay	**-**	**-**	**-**	**-**	**-**	**-**	**30,000**
	Total Administrative Services	**1,016,770**	**894,682**	**1,050,121**	**1,028,605**	**1,127,730**	**1,241,511**	**1,271,511**
Non-Departmental								
10-15-5035	Retirement	-	-	1,127,700	1,127,700	-	-	2,000,000
10-15-5040	Texas Workforce Commission	-	-	-	-	-	-	-
10-15-5100	Office Supplies	9,016	10,695	8,000	8,541	9,000	9,000	9,000
10-15-5200	Phone, Internet	-	5,038	8,000	6,240	8,000	8,000	8,000
10-15-5210	Electricity	-	6,240	6,000	7,547	8,500	8,500	8,500
10-15-5220	Natural Gas	-	5,781	6,500	5,852	6,500	6,500	6,500
10-15-5230	Water	-	1,216	2,000	682	1,000	1,000	1,000
10-15-5305	Building Maintenance	4,137	14,616	15,000	19,599	20,000	20,000	20,000
10-15-5310	Grounds Maintenance	320	784	2,000	2,000	2,000	2,000	2,000
10-15-5440	Professional Services - Other	63,958	1,736	10,000	20,000	5,000	5,000	5,000
10-15-5460	Insurance - Management Liability	3,778	7,318	8,000	8,959	9,500	9,500	9,500
10-15-5470	Insurance - Facilities	17,696	32,337	41,000	38,713	43,000	43,000	43,000
10-15-5475	Insurance - Vehicles & Equipment	20,501	33,215	36,000	34,720	45,000	45,000	45,000
10-15-5520	SAAS Contracts (software/app service)	2,600	36,968	19,000	61,483	48,500	48,500	48,500
10-15-5525	Technology Services Contract	55,603	39,793	25,000	51,497	70,000	70,000	70,000
10-15-5540	Cleaning Service		6,193	7,500	7,240	7,500	7,500	7,500
10-15-5601	Office/Equipment Leases	5,592	6,657	7,000	6,683	7,000	7,000	7,000
	Total Non-Departmental Operationss	**183,200**	**208,585**	**1,328,700**	**1,407,457**	**290,500**	**290,500**	**2,290,500**
Non-Departmental Capital Outlay								
10-15-9103	Improvements	29,891	118,467	24,820	-	-	-	74,820
10-15-9104	Furnishings	-	-	10,000	6,974	-	-	-
	Total Non-Departmental Capital Outlay	**29,891**	**118,467**	**34,820**	**6,974**	**-**	**-**	**74,820**
	Total Non-Departmental Services	**213,092**	**327,053**	**1,363,520**	**1,414,431**	**290,500**	**290,500**	**2,365,320**
Municipal Court Services								

GENERAL FUND		FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed Before Requests	FY27 Proposed with Operating Requests	FY27 Proposed
10-25-5000	Salaries & Wages	58,308	56,803	47,000	47,059	48,335	49,785	49,785
10-25-5011	Overtime		532	1,000	2,484	3,000	3,000	3,000
10-25-5025	Health Insurance	11,003	7,940	12,660	1,010	12,600	12,600	12,600
10-25-5030	Payroll Taxes	4,303	4,529	3,672	3,794	3,930	4,045	4,045
10-25-5035	Retirement	10,061	10,007	9,898	10,108	9,750	10,025	10,025
10-25-5040	Texas Workforce Commission	135	63	100	187	171	171	171
10-25-5045	Workers Comp	156	185	250	144	105	110	110
10-25-5100	Office Supplies	1,148	1,602	2,000	213	1,000	1,000	1,000
10-25-5190	Furniture & Office Equipment		1,331	500	500	500	500	500
10-25-5402	Judge	5,819	3,225	8,500	5,180	12,000	12,000	12,000
10-25-5403	Prosecutor	9,863	8,438	13,000	12,050	15,000	15,000	15,000
10-25-5515	Credit Card Contract	40	1,290	6,500	6,519	6,500	6,500	6,500
10-25-5546	Jury Service	-	-	250	250	250	250	250
10-25-5720	Travel & Meals		-	-	-	250	250	250
10-25-5725	Training & Licenses	-	2,332	1,000	567	1,000	1,000	1,000
	Total Municipal Court Services	**100,836**	**98,275**	**106,330**	**90,065**	**114,391**	**116,236**	**116,236**
Police Services								
10-45-5000	Salaries & Wages	1,259,915	1,523,960	1,844,530	1,711,964	1,893,760	2,059,878	2,059,878
10-45-5001	Part-time Wages			-	2,529	18,720	-	-
10-45-5011	Overtime	1,990	37,788	50,000	70,437	70,000	70,000	70,000
10-45-5025	Health Insurance	172,987	233,873	291,180	270,069	287,085	312,585	312,585
10-45-5030	Payroll Taxes	91,312	122,196	144,932	135,545	151,665	164,420	164,420
10-45-5035	Retirement	209,765	267,217	384,674	359,840	377,280	408,495	408,495
10-45-5040	Texas Workforce Commission	2,724	1,698	14,387	4,191	4,005	4,176	4,176
10-45-5045	Workers Comp	34,434	42,355	68,506	40,149	46,130	49,341	49,341
10-45-5100	Office Supplies	9,352	11,304	10,000	13,755	13,500	13,500	13,500
10-45-5103	Community Policing Supplies	10,373	8,391	13,000	12,138	13,000	13,000	13,000
10-45-5105	Child Abuse Interlocal - Supplies	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-45-5125	Operating Supplies	1,529	6,514	8,500	14,380	15,000	15,000	15,000
10-45-5155	Uniforms	13,264	19,235	26,500	16,200	25,000	28,000	28,000
10-45-5160	Personal Protection Equipment	30,504	29,567	19,200	26,717	25,000	27,450	27,450
10-45-5190	Furniture & Office Equipment	9,011	9,965	15,000	5,585	10,000	11,500	11,500
10-45-5195	Tools & Equipment	40,598	19,909	30,000	27,984	30,000	34,500	34,500
10-45-5200	Phone, Internet	30,446	42,041	48,000	42,471	45,000	45,650	45,650
10-45-5210	Electricity	9,977	9,355	12,000	10,512	12,000	12,000	12,000
10-45-5230	Water	641	683	1,000	695	1,000	1,000	1,000
10-45-5240	Fuel	39,240	47,663	51,500	59,851	62,000	62,000	62,000
10-45-5305	Building Maintenance	3,415	9,514	8,000	7,967	10,000	10,000	10,000
10-45-5315	Vehicle Maintenance	44,651	44,799	45,500	44,478	47,000	47,000	47,000
10-45-5325	Equipment Maintenance	4,968	2,279	5,000	7,790	7,150	7,150	7,150
10-45-5465	Insurance - Law Enforcement Liability	15,855	18,802	19,300	20,588	20,000	20,000	20,000
10-45-5520	SAAS Contracts (software/app service)	79,930	116,153	147,000	122,964	130,000	132,550	132,550
10-45-5530	Medical Services	790	1,248	2,000	500	2,000	2,000	2,000
10-45-5535	Lab Services		-	-	-	5,000	5,000	5,000
10-45-5540	Cleaning Service	12,322	11,469	13,000	10,060	12,000	12,000	12,000
10-45-5548	Dispatch Service	76,296	110,879	115,000	137,237	140,000	140,000	140,000
10-45-5551	Inmate Boarding Contract	11,750	10,625	12,000	12,167	19,000	19,000	19,000
10-45-5552	Animal Control Service	6,250	6,250	7,000	6,250	-	75,000	75,000
10-45-5560	Contract Labor		336	1,000	630	1,000	1,000	1,000
10-45-5700	Membership Dues & Fees	700	430	2,500	723	1,500	1,500	1,500
10-45-5720	Travel & Meals	2,326	3,100	7,000	6,760	7,000	7,000	7,000
10-45-5725	Training & Licenses	11,516	12,075	19,500	19,155	18,000	18,600	18,600
	Total Police Operations	**2,240,331**	**2,783,174**	**3,438,209**	**3,223,781**	**3,521,295**	**3,831,795**	**3,831,795**
Police Capital Outlay								
10-45-9102	Remodel	25,275	-		-		-	-
10-45-9103	Improvements		-	9,100	-		-	9,100
10-45-9104	Furnishings	6,493	-		-	-	-	-
10-45-9220	Vehicle	431,538	104,916	321,000	202,329	-	-	405,000
10-45-9221	Equipment	55,640	10,650	25,100	24,662	-	-	-
10-45-9224	Radios		36,000			-	-	-
	Total Police Capital Outlay	**518,945**	**151,566**	**355,200**	**226,991**	**-**	**-**	**414,100**
	Total Police Services	**2,759,276**	**2,934,740**	**3,793,409**	**3,450,773**	**3,521,295**	**3,831,795**	**4,245,895**
Fire Services								
10-55-5000	Salaries & Wages	888,659	1,120,909	1,359,150	1,393,027	1,391,770	1,437,410	1,437,410
10-55-5001	Part-time Wages	-	81,232	157,170	109,414	162,865	162,865	162,865

GENERAL FUND		FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed Before Requests	FY27 Proposed with Operating Requests	FY27 Proposed
10-55-5011	Overtime	-	58,007	60,000	95,574	60,000	60,000	60,000
10-55-5025	Health Insurance	103,392	156,778	215,220	185,611	195,745	195,745	195,745
10-55-5030	Payroll Taxes	64,554	99,012	120,588	120,458	123,520	127,015	127,015
10-55-5035	Retirement	148,801	203,113	283,932	283,451	274,870	283,475	283,475
10-55-5040	Texas Workforce Commission	1,474	1,213	10,601	4,008	5,010	5,010.00	5,010
10-55-5045	Workers Comp	24,275	30,011	46,693	36,485	37,370	38,375.00	38,375
10-55-5100	Office Supplies	6,844	3,696	5,000	3,776	5,000	5,000	5,000
10-55-5107	Community Event Supplies			-	-	2,500	2,500	2,500
10-55-5125	Operating Supplies	8,232	12,637	25,000	13,120	15,000	15,000	15,000
10-55-5130	EMS Supplies	15,944	33,412	55,000	37,153	45,000	45,000	45,000
10-55-5155	Uniforms	17,820	28,747	41,500	36,823	44,000	44,000	44,000
10-55-5160	Personal Protection Equipment	19,230	65,406	71,000	11,214	71,000	71,000	71,000
10-55-5190	Furniture & Office Equipment	-	3,438	4,000	1,883	15,000	15,000	15,000
10-55-5195	Tools & Equipment	5,068	13,144	40,000	57,114	41,200	41,200	41,200
10-55-5200	Phone, Internet	7,726	6,237	7,500	8,237	9,405	9,405	9,405
10-55-5210	Electricity	6,409	8,005	10,000	9,728	10,300	10,300	10,300
10-55-5220	Natural Gas	1,962	3,111	5,000	1,442	3,000	3,000	3,000
10-55-5230	Water	992	1,636	2,500	1,853	2,500	2,500	2,500
10-55-5240	Fuel	15,757	16,514	20,000	19,036	20,600	20,600	20,600
10-55-5305	Building Maintenance	6,827	4,978	10,000	7,241	20,000	20,000	20,000
10-55-5315	Vehicle Maintenance	2,294	7,947	6,000	7,017	15,000	15,000	15,000
10-55-5316	Apparatus Maintenance	52,492	101,774	85,000	52,917	85,000	85,000	85,000
10-55-5325	Equipment Maintenance	10,897	12,831	21,000	10,897	20,000	20,000	20,000
10-55-5330	Storm Siren O&M	5,032	115	2,000	145	1,500	1,500	1,500
10-55-5440	Professional Services - Other	17,600	1,730	3,000	1,600	2,000	2,000	2,000
10-55-5520	SAAS Contracts (software/app service)	33,491	24,800	40,000	34,826	37,000	37,000	37,000
10-55-5530	Medical Services	490	15,106	25,000	15,323	20,000	20,000	20,000
10-55-5536	Ambulance Service	20,378	151,137	177,000	146,351	150,000	150,000	150,000
10-55-5540	Cleaning Service	2,570	3,084	3,900	4,436	5,000	5,000	5,000
10-55-5547	Fire Marshal Contract	2,835	-	2,000	-	-	-	-
10-55-5548	Dispatch Service	-	-	-	34,065	105,000	105,000	105,000
10-55-5549	Fire Alarm Monitoring Service	940	460	1,000	-	1,000	1,000	1,000
10-55-5560	Contract Labor	53,200	31,931	30,000	22,019	15,000	15,000	15,000
10-55-5700	Membership Dues & Fees	1,748	3,009	5,000	1,393	5,000	5,000	5,000
10-55-5720	Travel & Meals	3,386	6,411	9,250	9,062	7,500	7,500	7,500
10-55-5725	Training & Licenses	10,624	12,263	21,500	14,334	20,000	20,000	20,000
	Total Fire Operations	**1,561,941**	**2,323,833**	**2,981,505**	**2,791,033**	**3,044,655**	**3,103,400**	**3,103,400**
Fire Capital Outlay								
10-55-9103	Improvements	-	-	10,310	-	-		10,310
10-55-9104	Furnishings	851	10,672		-	-		-
10-55-9220	Vehicles		59,879	10,000	50,458	-		-
10-55-9221	Equipment	10,448	36,130		500,000	-		200,000
10-55-9223	CIP-19 Fire Engine	-	3,794	1,414,000	1,352,147	-		-
10-55-9225	CIP-22 Outdoor Warning Siren Improvmer	-	-	75,040	75,040	-		-
	Total Fire Capital Outlay	**11,299**	**110,474**	**1,509,350**	**1,977,645**	**-**	**-**	**210,310**
	Total Fire Services	**1,573,240**	**2,434,307**	**4,490,855**	**4,768,678**	**3,044,655**	**3,103,400**	**3,313,710**
Parks & Rec Department								
10-65-5310	Grounds Maintenance	2,505	2,016	15,000	6,082	15,000	15,000	15,000
	Total Parks & Rec Operations	**2,505**	**2,016**	**15,000**	**6,082**	**15,000**	**15,000**	**15,000**
Parks & Rec Capital Outlay								
10-65-9103	Improvements	91,723	-	-	-	-		-
	Total Parks & Rec Capital Outlay	**91,723**	**-**	**-**	**-**	**-**	**-**	**-**
	Total Parks & Rec Services	**94,228**	**2,016**	**15,000**	**6,082**	**15,000**	**15,000**	**15,000**
Development Services								
10-75-5000	Salaries & Wages		73,848	154,525	75,811	167,950	180,275	180,275
10-75-5001	Part-time Wages		-	-	5,525	13,770	14,185	14,185
10-75-5011	Overtime		3,936	4,000	2,331	4,000	4,000	4,000
10-75-5025	Health Insurance		10,203	25,320	13,404	25,500	25,500	25,500
10-75-5030	Payroll Taxes		897	13,458	1,556	14,210	15,185	15,185
10-75-5035	Retirement		10,279	29,451	15,779	32,550	34,885	34,885
10-75-5040	Texas Workforce Commission		63	919	187	515	515	515
10-75-5045	Workers Comp		-	2,567	386	650	690	690
10-75-5155	Uniforms		-	1,250	194	1,000	1,000	1,000
10-75-5190	Furniture & Office Equipment		-	2,000	-	2,000	2,000	2,000
10-75-5200	Phone, Internet		-	600	-	-	-	-

GENERAL FUND		FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed Before Requests	FY27 Proposed with Operating Requests	FY27 Proposed
10-75-5240	Fuel		-	3,000	1,010	3,000	3,000	3,000
10-75-5315	Vehicle Maintenance		-	3,000	292	3,000	3,000	3,000
10-75-5415	Engineer		-	150,000	48,044	60,000	60,000	60,000
10-75-5440	Professional Services - Other	12,085	117,681	175,000	437,460	250,000	250,000	250,000
10-75-5520	SAAS Contracts (software/app service)		275,438	16,000	13,987	15,000	15,000	15,000
10-75-5565	Code Enforcement Services	-	10,812	10,000	-	10,000	10,000	10,000
10-75-5570	Inspection Services - Buildings	541,513	954,008	900,000	788,931	900,000	900,000	900,000
10-75-5571	Inspection Services - Infrastructure		32,933	50,000	16,840	50,000	50,000	50,000
10-75-5572	Inspection Services - Food Service		12,313	25,000	7,417	25,000	25,000	25,000
10-75-5589	Sales Tax Incentive Rebate		106,620	100,000	81,130	100,000	100,000	100,000
10-75-5720	Employee Travel		-	2,000	98	1,000	1,000	1,000
10-75-5725	Employee Training		-	2,000	773	1,500	1,500	1,500
	Total Development Services Operations	**553,598**	**1,609,028**	**1,670,091**	**1,511,154**	**1,680,645**	**1,696,735**	**1,696,735**
Development Services Capital Outlay								
10-75-9103	Improvements		-	-	-	-		-
	Total Development Services Capital Out	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Total Development Services	**553,598**	**1,609,028**	**1,670,091**	**1,511,154**	**1,680,645**	**1,696,735**	**1,696,735**
Public Works Services								
10-80-5000	Salaries & Wages	363,557	354,288	390,675	380,484	399,585	411,500	411,500
10-80-5001	Part-time Wages		-	16,000	-	15,360	32,460	32,460
10-80-5011	Overtime	100	4,968	5,000	6,989	5,000	5,000	5,000
10-80-5025	Health Insurance	67,221	77,879	88,620	93,506	112,550	112,550	112,550
10-80-5030	Payroll Taxes	26,530	33,200	31,493	34,102	32,125	34,348	34,348
10-80-5035	Retirement	60,721	61,971	79,521	78,362	79,165	81,385	81,385
10-80-5040	Texas Workforce Commission	978	564	1,895	1,417	1,490	1,661	1,661
10-80-5045	Workers Comp	10,668	13,763	20,203	9,072	10,645	11,392	11,392
10-80-5100	Office Supplies	239	346	1,000	472	1,000	1,000	1,000
10-80-5102	MS-4 Educational Supplies	-	-	250	250	250	250	250
10-80-5125	Operating Supplies	3,793	2,809	4,000	3,149	7,500	7,500	7,500
10-80-5155	Uniforms	5,943	5,286	6,500	6,174	7,250	7,250	7,250
10-80-5190	Furniture & Office Equipment	-	-	500	-	500	500	500
10-80-5195	Tools & Equipment	4,792	21,362	6,000	8,381	12,000	12,000	12,000
10-80-5200	Phone, Internet	4,030	4,033	5,000	4,034	6,500	6,500	6,500
10-80-5210	Electricity	1,338	4,610	8,000	2,577	5,000	5,000	5,000
10-80-5211	Electricity - Street Lights	89,777	136,037	160,000	161,475	200,000	200,000	200,000
10-80-5230	Water	392	647	1,500	556	1,000	1,000	1,000
10-80-5240	Fuel	11,230	11,950	18,000	13,291	18,000	18,000	18,000
10-80-5305	Building Maintenance	1,743	551	3,000	2,978	5,000	5,000	5,000
10-80-5310	Grounds Maintenance	16,207	19,898	17,000	20,735	22,000	22,000	22,000
10-80-5315	Vehicle Maintenance	4,514	5,757	10,000	2,323	10,000	10,000	10,000
10-80-5325	Equipment Maintenance	3,034	16,715	15,000	3,364	20,000	20,000	20,000
10-80-5335	Street Maintenance	11,935	6,548	20,000	11,475	20,000	20,000	20,000
10-80-5340	Sign Maintenance	4,967	2,429	10,000	6,885	10,000	10,000	10,000
10-80-5355	Drainage Maintenance	1,055	-	100,000	2,303	100,000	100,000	100,000
10-80-5385	Mosquito Control	19,980	18,315	22,000	18,620	22,000	22,000	22,000
10-80-5395	Septic System Maintenance	-	-	800	-	-	-	-
10-80-5415	Engineer	99,465	-	-	-	-	-	-
10-80-5530	Medical Services	175	150	575	133	500	500	500
10-80-5570	Inspection Services - Infrastructure	61,026	-	-	-	-	-	-
10-80-5700	Membership Dues & Fees	-	-	150	-	150	150	150
10-80-5720	Travel & Meals	80	644	1,500	234	1,500	1,500	1,500
10-80-5725	Training & Licenses	921	741	8,000	464	8,000	8,000	8,000
	Total Public Works Operations	**876,410**	**805,458**	**1,052,182**	**873,807**	**1,134,069**	**1,168,445**	**1,168,445**
Public Works Capital Outlay								
10-80-9220	Vehicle	-	62,423		-	-	-	100,000
10-80-9221	Equipment	7,825	11,589		-	-	-	40,000
10-80-9222	Heavy Equipment	100,897	-		-	-	-	-
	Total Capital Outlay	**108,722**	**74,012**	**-**	**-**	**-**	**-**	**140,000**
	Total Public Works Services	**985,132**	**879,470**	**1,052,182**	**873,807**	**1,134,069**	**1,168,445**	**1,308,445**
Total General Fund Expenditures		**7,296,172**	**9,179,571**	**13,541,507**	**13,143,595**	**10,928,284**	**11,463,621**	**14,332,851**
Change in Financial Position		**3,175,169**	**895,845**	**(2,747,697)**	**(2,078,974)**	**542,545**	**7,209**	**(2,862,021)**
ESTIMATED ENDING RESOURCES (Net)				**5,631,836**	**7,782,854**	**8,325,400**	**7,790,063**	**4,920,833**

GENERAL FUND		FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed Before Requests	FY27 Proposed with Operating Requests	FY27 Proposed
Required reporting (TLGC 140.0045) of expenditures that are in multiple funds:								
na	Policy Consulting Services	3,321	7,192	NA	9,400	9,500	9,500	9,500
na	Newspapers - Required Notices	25,973	30,681	NA	32,253	33,000	33,000	33,000

City of Lavon
General Fund Continuations and Requests
FY2027 Budget Process
8/18/2026

	Dept	Operating Amount	Capital Amount
Continuations			
Capital Projects rolled to FY27	multi		44,230.00
Replacement patrol vehicles (2)	Police		240,000.00
Operating and Capital Requests			
3% COLA and Market Adjustments	all	163,175.00	
Human Resources Generalist (SHRM-CP)	Admin	92,021.00	
Planner *(approved FY26)* to Development Coordinator	Dev Svcs	12,690.00	
Animal Control Services	Police	75,000.00	
Additional Detective	Police	122,779.00	75,000.00
Administrative Clerk - upgraded to FT	Police	40,916.00	
Step Up Pay	Fire	10,245.00	
Maintenance Worker (PT)	Pub Works	18,511.00	
Additional payment to TMRS (reduces future rates)	Non-Dept		2,000,000.00
Agenda Software	Admin		30,000.00
Tech Upgrades to Council Chamber	Non-Dept		50,000.00
Purchase unmarked vehicle for CID supervisor	Police		90,000.00
Monitors/Defribillators (3)	Fire		200,000.00
UTV (Utility Task Vehicle)	Pub Works		20,000.00
Grounds Maintenance Equipment	Pub Works		40,000.00
Additional service truck	Pub Works		80,000.00
Total of Continuations and Requests		535,337.00	2,869,230.00

DEBT SERVICE (I&S) FUND		FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES				519,475	435,025	559,588
REVENUES						
50-00-4005	Property Taxes - I&S	1,163,834	2,108,486	2,303,855	2,298,510	2,500,900
50-00-4517	Interest - IB I&S	14,438	7,860	8,000	65,921	72,000
50-00-4804	Transfer from Utility Fund - I&S	-	-	-	-	-
50-00-4810	Transfer Property Taxes to TIRZ 2		-	(86,350)	(184,573)	(286,670)
50-00-4951	Loan Proceeds - Capitalized Int	572,410	-	-	-	-
Total Revenues		**1,750,681**	**2,116,346**	**2,225,505**	**2,179,858**	**2,286,230**
EXPENDITURES						
50-10-5790	Debt Administration	8,395	146,888	168,350	6,095	7,500
50-10-5807	Transfer to Utility Fund	581,220	-	-	-	-
50-10-5820	2020 GO Ref Bonds Principal	480,000	490,000	-	-	-
50-10-5821	2020 GO Ref Bonds Interest	14,600	4,900	-	-	-
50-10-5822	2020 CO Principal	105,000	110,000	590,000	590,000	615,000
50-10-5823	2020 CO Interest	486,450	484,300	471,400	471,400	447,300
50-10-5824	2023 CO Principal	-	165,000	230,000	230,000	320,000
50-10-5825	2023 CO Interest	572,410	766,050	757,800	757,800	746,300
Total Expenditures		**2,248,075**	**2,167,138**	**2,217,550**	**2,055,295**	**2,136,100**
Change in Financial Position		**(497,393)**	**(50,793)**	**7,955**	**124,563**	**150,130**
ESTIMATED ENDING RESOURCES (Net)				**527,430**	**559,588**	**709,718**

MUNICIPAL COURT JURY FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			381	381	511
REVENUES					
11-25-4216 Court - Jury Fund	66	125	-	130	-
Total Revenues	**66**	**125**	**-**	**130**	**-**
EXPENDITURES					
11-25-XXXX Allowed Expenditures	-	-	-	-	500
Total Expenditures	**-**	**-**	**-**	**-**	**500**
Change in Financial Position	**66**	**125**	**-**	**130**	**(500)**
ESTIMATED ENDING RESOURCES (Net)			**381**	**511**	**11**

MUNICIPAL COURT CHILD SAFETY/TRUANCY FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			19,645	19,645	26,092
REVENUES					
16-25-4213 Court - Local Truancy Prevention	3,420	6,078	-	129	-
16-25-4223 Mun Court Local Youth Diversion	-	307	-	6,318	-
Total Revenues	**3,420**	**6,385**	**-**	**6,447**	**-**
EXPENDITURES					
16-25-5745 Truancy/Youth Diversion Expense	-	75	-	-	26,000
Total Expenditures	**-**	**75**	**-**	**-**	**26,000**
Change in Financial Position	**3,420**	**6,310**	**-**	**6,447**	**(26,000)**
ESTIMATED ENDING RESOURCES (Net)			**19,645**	**26,092**	**92**

MUNICIPAL COURT JUDICIAL ENHANCEMENTS FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			1,717	1,717	1,717
REVENUES					
19-25-4211 Court - Judicial Enhancements	2	4	-	-	-
Total Revenues	**2**	**4**	**-**	**-**	**-**
EXPENDITURES					
19-25-5725 Employee Training	-	-	-	-	1,500
Total Expenditures	**-**	**-**	**-**	**-**	**1,500**
Change in Financial Position	**2**	**4**	**-**	**-**	**(1,500)**
ESTIMATED ENDING RESOURCES (Net)			**1,717**	**1,717**	**217**

MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			3,765	29,015	26,739
REVENUES					
34-25-4212 Court - Technology	-	4,418	4,500	9,732	4,500
34-25-4217 Court - Building Security Fees	-	6,047	6,000	300	500
Total Revenues	**-**	**10,465**	**10,500**	**10,032**	**5,000**
EXPENDITURES					
34-25-5100 Office Supplies	-	541	1,000	-	1,000
34-25-5526 Technology Expenses	-	2,363	5,000	1,913	5,000
34-25-5560 Contract Labor - Bailiffs	-	1,425	2,400	1,013	2,400
34-25-9103 Improvements	-	-	9,400	9,383	-
Total Expenditures	**-**	**4,329**	**17,800**	**12,308**	**8,400**
Change in Financial Position	**-**	**6,136**	**(7,300)**	**(2,276)**	**(3,400)**
ESTIMATED ENDING RESOURCES (Net)			**(3,535)**	**26,739**	**23,339**

OPIOID ABATEMENT FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			5,003	5,003	5,577
REVENUES					
01-00-4450 Opioid Settlement	454	2,215	574	574	-
Total Revenues	**454**	**2,215**	**574**	**574**	**-**
EXPENDITURES					
01-XX-XXXX Allowed Expenditures	-	-	-	-	5,577
Total Expenditures	**-**	**-**	**-**	**-**	**5,577**
Change in Financial Position	**454**	**2,215**	**574**	**574**	**(5,577)**
ESTIMATED ENDING RESOURCES (Net)			**5,577**	**5,577**	**-**

LAW ENFORCEMENT TRAINING FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			3,927	-	119
REVENUES					
13-45-4425 State Funding	1,610	3,247	3,292	3,292	3,300
Total Revenues	**1,610**	**3,247**	**3,292**	**3,292**	**3,300**
EXPENDITURES					
13-45-5726 Employee Training - State Funded	942	1,874	2,115	3,173	3,400
Total Expenditures	**942**	**1,874**	**2,115**	**3,173**	**3,400**
Change in Financial Position	**668**	**1,373**	**1,177**	**119**	**(100)**
ESTIMATED ENDING RESOURCES (Net)			**5,104**	**119**	**19**

FORFEITURE FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			3,567	3,567	1,227
REVENUES					
29-45-4250 Police - Forfeitures	1,680	-	-	-	-
29-45-4690 Sale of Forfeited Property	-	-	-	-	-
Total Revenues	**1,680**	**-**	**-**	**-**	**-**
EXPENDITURES					
29-45-5325 Equipment Maintenance	-	-	-	2,340	1,227
Total Expenditures	**-**	**-**	**-**	**2,340**	**1,227**
Change in Financial Position	**1,680**	**-**	**-**	**(2,340)**	**(1,227)**
ESTIMATED ENDING RESOURCES (Net)			**3,567**	**1,227**	**-**

PUBLIC SAFETY FEES FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			1,085,800	1,069,000	1,317,733
REVENUES					
33-00-4360 Elevon Public Safety Fee	477,000	260,500	-	226,500	120,000
33-00-4361 Trails of Lavon Public Safety Fee	149,500	144,500	-	67,500	30,000
Total Revenues	**626,500**	**405,000**	**-**	**294,000**	**150,000**
EXPENDITURES					
33-55-5548 Dispatch Services - Hardware Setup	-	-	150,000	45,268	-
33-55-xxxx Allowable Expenditures			-	-	-
Total Expenditures	**-**	**-**	**150,000**	**45,268**	**-**
Change in Financial Position	**626,500**	**405,000**	**(150,000)**	**248,733**	**150,000**
ESTIMATED ENDING RESOURCES (Net)			**935,800**	**1,317,733**	**1,467,733**

STREET SALES TAX FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			407,613	1,347,053	2,045,213
REVENUES					
17-00-4041 Sales Tax - Dedicated Streets	451,602	676,631	825,000	739,010	800,000
Total Revenues	**451,602**	**676,631**	**825,000**	**739,010**	**800,000**
EXPENDITURES					
17-80-5335 Street Maintenance	95,125	-	500,000	11,070	500,000
17-80-9421 CIP-40 Lavon Trail Pkwy - Pres to Rosewood	-	-	-	29,780	-
17-80-9426 CIP-36 Lake Road Paving - Ph 2	-	-	-	-	-
17-80-xxxx Available for Capital Improvement Projects		-	325,000	-	2,300,000
Total Expenditures	**95,125**	**-**	**825,000**	**40,850**	**2,800,000**
Change in Financial Position	**356,477**	**676,631**	**-**	**698,160**	**(2,000,000)**
ESTIMATED ENDING RESOURCES (Net)			**407,613**	**2,045,213**	**45,213**

TRAILS OF LAVON STREETS FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			10,695	10,695	10,695
REVENUES					
31-80-4210 Annexation Fees	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
EXPENDITURES					
31-80-5337 Street Maint - Trails of Lavon Reg	-	-	-	-	
31-80-9421 CIP-40 Lavon Trail Pkwy Paving	-	54,405	-	-	-
31-80-XXX Allowed Expenditures		-	-	-	10,695
Total Expenditures	**-**	**54,405**	**-**	**-**	**10,695**
Change in Financial Position	**-**	**(54,405)**	**-**	**-**	**(10,695)**
ESTIMATED ENDING RESOURCES (Net)			**10,695**	**10,695**	**-**

ELEVON STREETS FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			138,700	138,700	269,700
REVENUES					
32-80-4210 Annexation Fees	-	-	-	131,000	-
Total Revenues	**-**	**-**	**-**	**131,000**	**-**
EXPENDITURES					
32-80-XXXX Allowed Expenditures	-	-	-	-	269,700
Total Expenditures	**-**	**-**	**-**	**-**	**269,700**
Change in Financial Position	**-**	**-**	**-**	**131,000**	**(269,700)**
ESTIMATED ENDING RESOURCES (Net)			**138,700**	**269,700**	**-**

HOTEL OCCUPANCY TAX (HOT) FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			2,298	2,298	3,010
REVENUES					
18-00-4050 Hotel Occupancy Tax	823	733	-	712	700
Total Revenues	**823**	**733**	**-**	**712**	**700**
EXPENDITURES					
18-XX-XXXX Allowed Expenses	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Change in Financial Position	**823**	**733**	**-**	**712**	**700**
ESTIMATED ENDING RESOURCES (Net)			**2,298**	**3,010**	**3,710**

PUBLIC EDUCATION GRANT (PEG) FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			56,742	56,742	61,253
REVENUES					
25-00-4065 Franchise Fees - PEG	6,371	5,390	-	4,511	3,500
Total Revenues	**6,371**	**5,390**	**-**	**4,511**	**3,500**
EXPENDITURES					
25-XX-XXXX Allowed Expenditures	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Change in Financial Position	**6,371**	**5,390**	**-**	**4,511**	**3,500**
ESTIMATED ENDING RESOURCES (Net)			**56,742**	**61,253**	**64,753**

TIRZ/TIF FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			179,226	185,233	20,008
REVENUES					
24-00-4001 Property Taxes	35,229	161,775	230,000	-	-
24-00-4519 Logic - Interest	789	1,246	1,500	2,709	1,500
24-00-4810 Transfer TIRZ 2 Property Tax			-	491,538	842,520
Total Revenues	**36,017**	**163,021**	**231,500**	**494,247**	**844,020**
EXPENDITURES					
24-00-5440 Professional Services - Other	8,138	5,733	25,000	16,609	25,000
24-00-5960 Public Project Costs Reimb			-	642,863	800,000
Total Expenditures	**8,138**	**5,733**	**25,000**	**659,472**	**825,000**
Change in Financial Position	**27,879**	**157,287**	**206,500**	**(165,225)**	**19,020**
ESTIMATED ENDING RESOURCES (Net)			**385,726**	**20,008**	**39,028**

COLLIN COUNTY OPEN SPACES FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			-	-	-
REVENUES					
28-65-4435 County Funding	608,250	112,500	-	-	806,174
Total Revenues	**608,250**	**112,500**	**-**	**-**	**806,174**
EXPENDITURES					
28-65-9410 CIP-15 Park and Trail Improvements	608,250	112,500	-	-	806,174
Total Expenditures	**608,250**	**112,500**	**-**	**-**	**806,174**
Change in Financial Position	**-**	**-**	**-**	**-**	**-**
ESTIMATED ENDING RESOURCES (Net)			**-**	**-**	**-**

FEMA GRANT FUND	FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			-	-	(36,938)
REVENUES					
36-15-4455 Grant Revenue	-		132,462	12,313	132,462
36-45-4455 Grant Revenue	-		81,882	12,313	81,882
36-55-4455 Grant Revenue	-		92,763	12,313	92,763
Total Revenues	**-**	**-**	**307,107**	**36,938**	**307,107**
EXPENDITURES					
36-15-9428 HMGP: Generator	-		132,462	24,625	107,837
36-45-9428 HMGP: Generator	-		81,882	24,625	57,257
36-55-9428 HMGP: Generator	-		92,763	24,625	68,138
Total Expenditures	**-**	**-**	**307,107**	**73,875**	**233,232**
Change in Financial Position	**-**	**-**	**-**	**(36,938)**	**73,875**
ESTIMATED ENDING RESOURCES (Net)			**-**	**(36,938)**	**36,938**

SERIES 2023 CONSTRUCTION FUND		FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES				8,733,092	8,733,092	5,102,893
REVENUES						
61-00-4500	Interest Income	53	81,542	-	18,793	10,000
61-00-4547	Interest - TexStar Series 2023	758,006	481,443	-	170,766	100,000
61-00-4950	Loan Proceeds	15,166,745	-	-	-	-
Total Revenues		**15,924,804**	**562,985**	**-**	**189,559**	**110,000**
EXPENDITURES						
61-00-5950	Bond Issuance Expense	155,983	-	-		-
61-55-9105	CIP-9 FD/PD Facility Expansion	-	174,788	-	5,894	-
61-65-9410	CIP-15 Park and Trail Improvements	-	363,782	-	79,702	-
61-80-9408	CIP-11 CR 484 Paving	-	1,041,964	-	197,655	-
61-80-9417	CIP-35 Rosewood Paving (Lavon Farms/Lavc	-	921,388	-	3,395	-
61-80-9421	CIP-40 Lavon Trail Pkwy Paving (Pres-Rosew	-	-	-	846,683	-
61-80-9425	CIP-43 Bently Farms Paving Ph 2	-	724,363	-	602,682	-
61-80-9426	CIP-36 Lake Rd Paving - Phase 2	-	784,639	-	-	-
61-80-9427	CIP-44 Bently Farms Paving Ph 3	-	-	-	711,902	-
61-85-9412	CIP-21 Bear Creek WWTP Expansion Ph 4	-	37,482	-	13,700	-
61-85-9419	CIP-38 Lavon North WWTP	-	3,028,209	-	1,312,496	-
61-85-9424	CIP-42 Lavon East WWTP	-	522,100	-	45,650	-
61-85-XXXX	Allowed Expenditures			8,733,092	-	5,212,893
Total Expenditures		**155,983**	**7,598,714**	**8,733,092**	**3,819,758**	**5,212,893**
Change in Financial Position		**15,768,821**	**(7,035,729)**	**(8,733,092)**	**(3,630,199)**	**(5,102,893)**
ESTIMATED ENDING RESOURCES (Net)				**-**	**5,102,893**	**-**

UTILITIES FUND		FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES/TRANSFERS IN				9,366,585	15,560,818	20,564,920
ESCROW FOR TRAILS OF LAVON WWTP (BEAR CREEK WWTP EXPANSION)				1,930,000	1,930,000	1,930,000
REVENUES						
Administration						
20-00-4520	Interest - IB Utility	59,600	45,564	40,000	282,304	250,000
20-00-4521	Interest - IB Sewer Tap	122,713	95,451	85,000	407,648	400,000
Total Administration		**182,314**	**141,016**	**125,000**	**689,952**	**650,000**
Sanitary Sewer						
20-85-4110	Sewer Charges	1,677,950	2,414,445	2,500,000	3,288,066	3,200,000
20-85-4202	Administration Fee	76,528	116,731	125,000	97,600	90,000
20-85-4230	Sewer Tap Fee	6,671,700	4,749,200	3,000,000	3,569,522	3,000,000
20-85-4231	Bear Creek Trunk Recovery Fee	(9,528)	47,977	-	-	-
20-85-4232	Sewer Infrastructure Fees	24,947	35,844	30,000	38,233	30,000
20-85-4299	Late Fees	54,071	62,807	50,000	81,215	60,000
20-85-4806	Transfer In	2,331,675	-		-	-
20-00-4807	Transfer from Debt Service	581,220	-	-	-	-
Total Sanitary Sewer		**11,408,563**	**7,427,003**	**5,705,000**	**7,074,637**	**6,380,000**
Solid Waste						
20-86-4115	Solid Waste Income	1,004,837	1,131,968	1,275,000	1,364,182	1,375,000
Total Solid Waste		**1,004,837**	**1,131,968**	**1,275,000**	**1,364,182**	**1,375,000**
Total Revenues		**12,595,713**	**8,699,987**	**7,105,000**	**9,128,770**	**8,405,000**
EXPENDITURES						
Sanitary Sewer						
20-85-5210	Electricity	78,973	79,972	120,000	113,920	160,000
20-85-5260	Sludge Disposal		-	15,000	844,056	950,000
20-85-5325	Equipment Maintenance		-	45,000	45,000	10,000
20-85-5390	Sewer System Maintenance	21,262	14,765	50,000	104,149	50,000
20-85-53xx	Inflow & Infiltration				-	200,000
20-85-5440	Professional Services - Other	-	-	20,000	112,747	50,000
20-85-5590	O&M Contract	663,819	696,342	1,097,000	1,091,993	1,300,000
20-85-5xxx	Package Plant Lease		-	300,000	-	300,000
20-85-5725	Training & Licenses	-	-	2,500	2,016	2,500
20-85-5801	Transfer to General Fund (overhead)	695,000	695,000	700,000	700,000	773,815
20-85-5808	Transfer to General Fund (debt)	-	418,340	583,600	583,600	627,555
20-85-9412	CIP-21 Bear Creek WWTP Expansion Ph 4	-	-	2,000,000	-	2,000,000
20-85-9422	CIP-38 Elevon/Lavon North WWTP Constr	6,250	2,781,420	2,000,000	2,730	2,000,000
20-85-9423	Sewer System Improvements	5,008	8,474	100,000	96,342	150,000
20-85-9424	CIP-42 Lavon East WWTP	-	-	400,000	911,629	350,000
Total Sanitary Sewer		**1,470,311**	**4,694,313**	**7,433,100**	**4,608,181**	**8,923,870**

UTILITIES FUND		FY24 Actual	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
Solid Waste						
20-86-5100	Office Supplies	2,017	4,423	4,200	4,869	5,750
20-86-5104	Billing Supplies	23,665	29,083	36,000	40,901	48,000
20-86-5190	Office Furniture & Equipment	-	1,331	500	-	500
20-86-5515	Credit Card Contract	3,461	4,172	5,400	2,466	5,000
20-86-5520	SAAS Contracts	4,552	8,192	8,500	6,622	8,500
20-86-5595	Solid Waste Contract	746,124	888,628	1,130,500	1,145,589	1,300,000
20-86-5785	Sales Tax	73,501	81,748	97,100	97,038	107,250
20-86-5802	Transfer to General Fund (overhead)	144,000	144,000	149,000	149,000	261,360
Total Solid Waste		**997,319**	**1,161,575**	**1,431,200**	**1,446,486**	**1,736,360**
Total Expenditures		**2,467,630**	**5,855,889**	**8,864,300**	**6,054,668**	**10,660,230**
Change in Financial Position		**10,128,083**	**2,844,098**	**(1,759,300)**	**3,074,102**	**(2,255,230)**
ESTIMATED ENDING RESOURCES (Net)				**9,537,285**	**20,564,920**	**18,309,690**

ECONOMIC DEVELOPMENT CORPORATION		FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES			1,436,464	1,313,830	1,524,852
Economic Development Corp Revenues					
30-30-4040	Sales & Use Tax	676,631	860,000	715,001	800,700
30-30-4500	Interest - South State Bank	3,402	-	4,717	4,000
30-30-4519	Interest - LOGIC	24,085	-	30,065	36,000
30-30-4522	Interest - TexStar	16,997	-	18,810	20,000
30-30-4799	Miscellaneous Revenue	13,362	-	-	2,000
30-30-xxxx	Transfer from EDC Loan				40,000
30-30-4876	EDC Transfers to Investments	(375,000)	(275,000)	(275,000)	(50,000)
30-30-4879	EDC Transfers from Bank	375,000	-	275,000	50,000
30-30-4950	Debt Proceeds	-	-	-	-
Total Economic Development Corp Revenues		**734,477**	**585,000**	**768,593**	**902,700**
Economic Development Corp Expenses					
Operations					
30-30-5100	Office Supplies	3,441	6,000	4,158	5,000
30-30-5190	Furniture & Office Equipment	900	8,500	2,880	4,000
30-30-5401	Attorney	5,124	20,000	4,685	20,000
30-30-5416	Executive Director EDC	59,070	72,000	72,000	72,000
30-30-5440	Professional Services - Other	11,676	33,000	10,544	20,000
30-30-5510	Advertising (Legal)	425		1,251	1,500
30-30-5520	Website & SAAS (software as a service)	6,395	6,000	8,532	20,000
30-30-5525	IT Services	2,185	26,000	7,892	10,000
30-30-5700	Dues & Fees	4,000	4,500	2,925	4,000
30-30-5720	Travel	2,935	8,000	1,718	4,000
30-30-5725	Training	5,475	6,000	49	4,000
30-30-5799	Miscellaneous Expense	304	5,000	-	2,500
30-30-5811	Transfer to EDC Construction	-	-	-	-
Promotional Expenses					
30-30-5770	Promotional - General Expenses	35,045	38,000	8,055	30,000
30-30-5771	Promotional - Advertising	12,153	20,000	22,826	25,000
30-30-5772	Promotional - Aerial Maps	4,644	8,000	3,743	15,000
30-30-5773	Promotional - Video Development	1,560	20,000	8,138	10,000
30-30-5775	Promotional - Carryforward	6,557	29,000	7,500	41,441
Capital Projects					
30-30-8900	Direct Business Incentives	24,928	744,379	9,300	750,000
30-30-8901	Infrastructure Projects	2,200	400,000	-	403,600
30-30-8902	Community Development	15,842	200,000	-	500,000
30-30-8903	Project Main Street	53,880	200,000	140,790	247,500
Debt Service					
30-30-5TBA	Debt Reserve payment	-	-	-	49,002
30-30-5880	Main Street Debt - Principal	24,479	24,479	20,084	16,205
30-30-5881	Main Street Debt - Interest	-	-	4,395	14,520
30-30-5882	Government Capital - Principal	-	142,606	48,502	79,229
30-30-5883	Government Capital - Interest	-	-	94,104	79,055
Total Economic Development Corp Expenses		**283,216**	**2,021,464**	**484,071**	**2,427,552**
Change in Financial Position		**451,261**	**(1,436,464)**	**284,522**	**(1,524,852)**
ESTIMATED ENDING RESOURCES (Net)			**-**	**1,598,352**	**-**

EDC CONSTRUCTION FUND	FY25 Actual	FY26 Adopted/ Amended	FY26 Projected	FY27 Proposed
ESTIMATED BEGINNING RESOURCES	1,025,150	1,025,150	1,025,150	172,583
Economic Development Corp Revenues				
35-30-4500 Interest - South State Bank	4,987	-	29,433	1,200
35-30-4811 Transfer In from EDC		-	-	
35-30-4950 Debt Proceeds	1,010,000	-	-	
Total Economic Development Corp Revenues	**1,014,987**	**-**	**29,433**	**1,200**
Economic Development Corp Expenses				
35-30-8903 Project Main Street	26,553	1,025,150	882,000	97,119
Total Economic Development Corp Expenses	**26,553**	**1,025,150**	**882,000**	**97,119**
Change in Financial Position	**988,434**	**(1,025,150)**	**(852,567)**	**(95,919)**
ESTIMATED ENDING RESOURCES (Net)		**-**	**172,583**	**76,664**