

City of Lavon

FY2025-26 Adopted Budget

8/19/2025

General Fund

Interest & Sinking Fund

Street Maintenance Sales Tax Fund

Municipal Court Building Security & Technology Fund

TIRZ #2 Fund

Public Safety Fees Fund

Utilities Fund

Economic Development Corporation

EDC Construction Fund

City of Lavon

FY 2025-26 Proposed Budget

8/19/2025

General Fund	
Beginning Resources	8,379,533
Revenue	10,793,810
Expenses	11,955,637
Ending Resources	7,217,706
Interest & Sinking Fund	
Beginning Resources	519,475
Revenue	2,225,505
Expenses	2,217,550
Ending Resources	527,430
Street Repairs Fund - Tax Funded	
Beginning Resources	407,613
Revenue	825,000
Expenses	825,000
Ending Resources	407,613
Municipal Court Building Security & Technology Fund	
Beginning Resources	3,765
Revenue	10,500
Expenses	8,400
Ending Resources	5,865
TIRZ 2 Fund	
Beginning Resources	179,226
Revenue	231,500
Expenses	25,000
Ending Resources	385,726
Public Safety Fees Fund	
Beginning Resources	1,085,800
Revenue	-
Expenses	150,000
Ending Resources	935,800
Utilities	
Beginning Resources	9,366,585
Revenue	7,105,000
Expenses	8,804,300
Ending Resources	7,667,285
Economic Development Corporation	
Beginning Resources	1,436,464
Revenue	860,000
Expenses	2,296,464
Ending Resources	-
Economic Development Corporation - Construction Fund	
Beginning Resources	1,025,150
Revenue	-
Expenses	1,025,150
Ending Resources	-

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
ESTIMATED BEGINNING RESOURCES						
Estimated Beginning Resources - Unrestricted			2,228,503	1,824,043	1,824,043	2,656,193
Estimated Beginning Resources - Assigned for Capital Expense			6,343,593	7,356,790	7,356,790	5,723,340
REVENUES						
Taxes						
10-00-4001 Property Taxes	1,893,082	2,804,345	2,495,000	2,509,720	2,509,720	3,834,470
10-00-4040 Sales & Use Tax	656,307	903,204	1,200,000	1,084,256	1,341,110	1,650,000
10-00-4045 Mixed Beverage Sales Tax	1,795	2,095	7,000	8,287	9,950	10,000
10-00-4060 Franchise Fees	220,744	250,008	250,000	275,750	330,910	300,000
10-00-48xx Transfer Property Taxes to TIRZ 2						(143,650)
Total Taxes	2,771,927	3,959,652	3,952,000	3,878,013	4,191,690	5,650,820
Other General Government						
10-00-4500 Interest Income	90,661	181,214	150,000	92,152	110,590	100,000
10-00-4690 Sale of Property	190	85	-	-	-	-
10-00-4799 Miscellaneous Revenue	96,604	47,775	1,000	527	530	1,000
Total Other General Government	187,455	229,075	151,000	92,679	111,120	101,000
Transfers In						
10-00-4801 Transfer from Utility Fund - Sewer	1,108,000	695,000	695,000	695,000	695,000	700,000
10-00-4802 Transfer from Utility Fund - Solid Waste	144,000	144,000	144,000	144,000	144,000	149,000
10-00-4808 Transfer from Utility Fund - Sewer (Debt)	-	-	418,340	418,340	418,340	583,600
Total Transfers	1,252,000	839,000	1,257,340	1,257,340	1,257,340	1,432,600
Administration						
10-10-4101 PID Administrative Services	27,000	30,000	30,000	15,000	30,000	30,000
10-10-4405 Building Rent - LEDC	6,000	6,000	2,500	4,000	4,000	-
10-10-4602 Donations - City Programs		3,333	3,000	4,401	4,410	-
Total Administration	33,000	39,333	35,500	23,401	38,410	30,000
Municipal Court						
10-25-4215 Court Fees	3,781	2,936	4,000	4,215	5,060	5,000
10-25-4219 Court - Payment Plan Fees		905	500	652	790	750
Total Municipal Court	3,781	3,841	4,500	4,867	5,850	5,750
Police Department						
10-45-4195 Program Fees		855	1,000	600	720	1,000
10-45-4240 Police - Fines/Fees	91,532	73,184	95,000	111,307	133,570	125,000
10-45-4245 Police - Warrant Fees/Fines	1,477	1,642	1,500	1,385	1,670	1,750
10-45-4455 Grant Revenue	2,740	25,671	-	-	-	-
Total Police Department	95,748	101,351	97,500	113,292	135,960	127,750
Fire Department						
10-55-4160 Fire Service Contract	108,453	260,732	125,000	100,991	101,000	150,000
10-55-4161 Surefire Reimbursements			30,000	15,292	18,360	25,000
10-55-4455 Grant Revenue		12,920	-	-	-	227,990
10-55-4602 Donations		1,200	1,000	1,048	1,050	-
Total Fire Department	108,453	274,852	156,000	117,332	120,410	402,990
Parks & Rec Department						
10-65-4130 Facility Rental	375	155	150	140	140	-
10-65-4440 Lavon EDC Funding		81,607	-	-	-	-
Total Parks & Rec Department	375	81,762	150	140	140	-
Development Services						
10-75-4271 Residential Rental Property Registration	32,583	26,475	35,000	27,825	33,390	35,000
10-75-4305 General Permits	258,037	349,642	450,000	449,574	539,490	400,000
10-75-4310 Land Use Application Fees	68,307	96,377	100,000	91,191	109,430	100,000
10-75-4315 New Building Permits	971,545	3,484,566	2,500,000	2,227,107	2,672,530	2,000,000
10-75-4325 Food Service Inspection Permits	5,233	5,552	10,000	5,967	7,170	7,500
10-75-4350 OSSF Permits	800	400	400	-	400	400
10-75-4355 Infrastructure Inspection Fees	691,196	979,464	700,000	500,110	600,140	500,000
Total Development Services	2,027,701	4,942,475	3,795,400	3,301,776	3,962,550	3,042,900
Total General Fund Revenues	6,480,440	10,471,341	9,449,390	8,788,839	9,823,470	10,793,810
Total Source of Funds			18,021,486	17,969,672	19,004,303	19,173,343

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
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EXPENDITURES

Accounting Adjustment

10-75-5805	Transfer to Sewer	1,930,000	-	-	-	-	-
	Total Adjustment	1,930,000	-	-	-	-	-

Administration Services

10-10-5000	Salaries & Wages	390,982	436,937	428,400	376,923	445,460	500,860
10-10-5001	Part-time Wages			45,000	13,284	20,210	48,140
10-10-5011	Overtime		267	1,000	659	780	1,000
10-10-5025	Health Insurance	37,050	44,567	63,000	44,944	53,120	75,960
10-10-5030	Payroll Taxes	29,645	31,899	32,850	30,195	35,690	42,075
10-10-5035	Retirement	72,249	75,238	72,230	68,653	81,140	109,509
10-10-5040	Texas Workforce Commission	57	672	900	378	510	1,202
10-10-5045	Workers Comp	33,820	779	1,050	1,050	1,250	1,875
10-10-5100	Office Supplies	4,426	3,380	4,500	4,413	5,300	4,500
10-10-5101	Council Supplies		1,637	1,500	1,958	1,950	1,500
10-10-5107	Community Event Supplies	10,973	16,711	25,500	21,421	22,230	25,000
10-10-5190	Furniture & Office Equipment	2,891	1,152	10,000	10,799	12,960	3,000
10-10-5200	Phone, Internet	3,688	3,632	-	-	-	-
10-10-5210	Electricity	5,443	6,423	-	-	-	-
10-10-5220	Natural Gas	4,802	5,198	-	-	-	-
10-10-5230	Water	690	1,361	-	-	-	-
10-10-5401	Attorney	42,310	44,656	45,000	28,598	38,140	45,000
10-10-5410	Auditor	14,252	13,500	20,000	13,500	13,500	20,000
10-10-5425	Tax Assessor/Collector	33	2,470	5,000	-	5,000	6,000
10-10-5430	Central Appraisal District	20,064	27,413	32,000	24,254	24,260	37,000
10-10-5440	Professional Services - Other	25,778	134,906	160,000	16,948	152,600	50,000
10-10-5510	Advertising & Legal Notices	20,918	19,028	18,000	21,035	25,250	27,000
10-10-5520	SAAS Contracts (software/app service)	11,644	19,682	8,100	8,683	9,480	13,000
10-10-5540	Cleaning Service	5,363	6,939	-	-	-	-
10-10-5545	Election Services	750	15,903	8,000	9,295	9,300	9,500
10-10-5589	Sales Tax Incentive Rebate	48,155	80,365	-	-	-	-
10-10-5700	Membership Dues & Fees	6,767	7,682	6,000	7,190	7,850	6,500
10-10-5720	Travel & Meals	3,773	8,658	3,500	2,188	2,630	3,500
10-10-5725	Training & Licenses	5,341	2,399	4,500	2,591	3,110	4,500
10-10-5730	Staff Development	801	3,318	3,500	4,876	5,860	6,000
10-10-5735	Council Training & Travel			7,500	4,153	4,990	7,500
	Total Administration Operations	802,664	1,016,770	1,007,030	717,987	982,570	1,050,121
Administration Capital Outlay							
10-10-9051	CIP-20 Land for City Hall parking expansion	225,448	-	-	-	-	-
10-10-9103	Improvements		-	-	-	-	-
	Total Administration Capital Outlay	225,448	-	-	-	-	-
	Total Administrative Services	1,028,111	1,016,770	1,007,030	717,987	982,570	1,050,121

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
Non-Departmental						
10-15-5035 Retirement	-	-	-	-		1,127,700
10-15-5100 Office Supplies	10,822	9,016	10,000	9,000	12,000	8,000
10-15-5200 Phone, Internet	-	-	19,500	4,348	5,800	8,000
10-15-5210 Electricity			6,500	4,129	5,510	6,000
10-15-5220 Natural Gas			6,500	5,596	6,110	6,500
10-15-5230 Water			750	1,052	1,410	2,000
10-15-5305 Building Maintenance	7,961	4,137	10,000	14,403	15,790	15,000
10-15-5310 Grounds Maintenance	1,000	320	2,000	784	950	2,000
10-15-5440 Professional Services - Other	124,497	63,958	75,540	4,778	15,740	10,000
10-15-5460 Insurance - Management Liability	3,248	3,778	6,020	7,318	7,320	8,000
10-15-5470 Insurance - Facilities	15,055	17,696	36,300	32,337	32,340	41,000
10-15-5475 Insurance - Vehicles & Equipment	13,767	20,501	28,820	33,215	33,220	36,000
10-15-5520 SAAS Contracts (software/app service)	-	2,600	19,200	34,766	37,930	19,000
10-15-5525 Technology Services Contract	32,828	55,603	23,500	28,832	34,600	25,000
10-15-5540 Cleaning Service			7,000	4,660	6,220	7,500
10-15-5601 Office/Equipment Leases	4,731	5,592	5,000	5,386	6,470	7,000
Total Non-Departmental Operations	213,909	183,200	256,630	190,605	221,410	1,328,700
Non-Departmental Capital Outlay						
10-15-9103 Improvements		29,891	125,000	112,948	124,950	-
Total Non-Departmental Capital Outlay	-	29,891	125,000	112,948	124,950	-
Total Non-Departmental Services	213,909	213,092	381,630	303,553	346,360	1,328,700
Municipal Court Services						
10-25-5000 Salaries & Wages	59,895	58,308	60,375	47,938	56,660	47,000
10-25-5011 Overtime			1,000	123	150	1,000
10-25-5025 Health Insurance	9,062	11,003	12,600	7,746	9,160	12,660
10-25-5030 Payroll Taxes	4,582	4,303	4,695	3,827	4,530	3,672
10-25-5035 Retirement	10,004	10,061	10,325	8,470	10,010	9,898
10-25-5040 Texas Workforce Commission	15	135	180	63	90	100
10-25-5045 Workers Comp	-	156	200	185	220	250
10-25-5100 Office Supplies	1,651	1,148	2,000	1,425	1,720	2,000
10-25-5190 Furniture & Office Equipment			2,000	-	2,000	500
10-25-5402 Judge	4,463	5,819	8,500	2,550	3,400	8,500
10-25-5403 Prosecutor	7,125	9,863	13,000	6,600	8,800	13,000
10-25-5515 Credit Card Contract	-	40	100	-	100	-
10-25-5546 Jury Service	150	-	250	-	250	250
10-25-5725 Training & Licenses	766	-	1,000	775	930	1,000
Total Municipal Court Services	97,712	100,836	116,225	79,702	98,020	99,830

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
Police Services						
10-45-5000 Salaries & Wages	1,055,465	1,259,915	1,610,000	1,223,390	1,445,830	1,844,530
10-45-5011 Overtime		1,990	70,000	26,545	31,380	50,000
10-45-5025 Health Insurance	123,059	172,987	264,600	186,854	220,830	291,180
10-45-5030 Payroll Taxes	79,580	91,312	128,525	98,554	116,480	144,932
10-45-5035 Retirement	187,190	209,765	282,575	215,550	254,750	384,674
10-45-5040 Texas Workforce Commission	190	2,724	3,680	1,679	2,240	14,387
10-45-5045 Workers Comp	-	34,434	42,355	42,355	50,060	68,506
10-45-5100 Office Supplies	6,568	9,352	8,500	9,303	11,170	10,000
10-45-5103 Community Policing Supplies	6,841	10,373	13,000	6,928	8,320	13,000
10-45-5105 Child Abuse Interlocal - Supplies	1,500	1,500	1,500	1,500	1,800	1,500
10-45-5125 Operating Supplies	2,157	1,529	8,500	5,473	6,570	8,500
10-45-5155 Uniforms	7,032	13,264	20,500	16,597	19,920	26,500
10-45-5160 Personal Protection Equipment	8,460	30,504	13,500	10,430	42,520	19,200
10-45-5190 Furniture & Office Equipment	16,034	9,011	15,000	8,369	10,050	15,000
10-45-5195 Tools & Equipment	41,414	40,598	30,000	13,696	28,440	30,000
10-45-5200 Phone, Internet	26,552	30,446	35,000	32,323	43,100	48,000
10-45-5210 Electricity	7,244	9,977	12,000	7,134	9,520	12,000
10-45-5230 Water	619	641	1,000	574	770	1,000
10-45-5240 Fuel	42,115	39,240	51,500	38,330	51,110	51,500
10-45-5305 Building Maintenance	-	3,415	8,000	9,079	10,900	8,000
10-45-5315 Vehicle Maintenance	49,048	44,651	45,500	28,633	34,360	45,500
10-45-5325 Equipment Maintenance	1,424	4,968	5,000	1,426	1,720	5,000
10-45-5465 Insurance - Law Enforcement Liability	10,282	15,855	19,300	18,802	18,810	19,300
10-45-5520 SAAS Contracts (software/app service)	35,409	79,930	90,500	103,612	123,570	147,000
10-45-5530 Medical Services	290	790	2,000	1,248	1,670	2,000
10-45-5540 Cleaning Service	5,724	12,322	13,000	9,539	12,720	13,000
10-45-5548 Dispatch Service	70,792	76,296	115,000	110,879	110,880	115,000
10-45-5551 Inmate Boarding Contract	6,653	11,750	12,000	7,375	8,850	12,000
10-45-5552 Animal Control Service	6,250	6,250	7,000	6,250	6,250	7,000
10-45-5700 Membership Dues & Fees	1,073	700	2,500	430	520	2,500
10-45-5720 Travel & Meals	1,096	2,326	7,000	3,024	3,630	7,000
10-45-5725 Training & Licenses	5,039	11,516	19,500	10,637	12,770	19,500
Total Police Operations	1,805,099	2,240,331	2,958,035	2,256,518	2,701,510	3,437,209
Police Capital Outlay						
10-45-9102 Remodel	713	25,275			-	-
10-45-9104 Furnishings	-	6,493			-	-
10-45-9220 Vehicle	74,962	431,538	270,000	89,997	175,000	321,000
10-45-9221 Equipment	-	55,640	20,000	10,650	27,650	-
10-45-9224 Radios			36,000	36,000	36,000	-
Total Police Capital Outlay	75,675	518,945	326,000	136,646	238,650	321,000
Total Police Services	1,880,774	2,759,276	3,284,035	2,393,164	2,940,160	3,758,209

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted	
Fire Services							
10-55-5000	Salaries & Wages	447,930	888,659	1,021,395	879,446	1,039,350	1,359,150
10-55-5001	Part-time Wages		-	129,000	58,059	73,550	157,170
10-55-5011	Overtime		-	51,500	38,397	45,380	60,000
10-55-5025	Health Insurance	67,054	103,392	176,400	124,799	147,490	215,220
10-55-5030	Payroll Taxes	33,775	64,554	91,945	77,331	91,400	120,588
10-55-5035	Retirement	83,160	148,801	202,160	159,853	188,920	283,932
10-55-5040	Texas Workforce Commission	72	1,474	2,570	1,158	1,550	10,601
10-55-5045	Workers Comp	-	24,275	30,015	30,011	35,470	46,693
10-55-5100	Office Supplies	3,203	6,844	5,000	2,590	3,110	5,000
10-55-5125	Operating Supplies	10,349	8,232	20,000	11,338	13,610	25,000
10-55-5130	EMS Supplies	-	15,944	40,000	25,377	30,460	55,000
10-55-5155	Uniforms	12,283	17,820	41,100	14,403	17,290	41,500
10-55-5160	Personal Protection Equipment	67,462	19,230	29,500	21,127	25,360	71,000
10-55-5190	Furniture & Office Equipment	-	-	2,000	3,438	4,130	4,000
10-55-5195	Tools & Equipment	23,449	5,068	10,000	12,304	14,770	40,000
10-55-5200	Phone, Internet	19,731	7,726	7,200	4,622	6,170	7,500
10-55-5210	Electricity	9,104	6,409	10,000	6,296	8,400	10,000
10-55-5220	Natural Gas	2,789	1,962	4,000	2,904	3,170	5,000
10-55-5230	Water	912	992	2,000	1,328	1,780	2,500
10-55-5240	Fuel	14,072	15,757	18,000	13,814	18,420	20,000
10-55-5305	Building Maintenance	-	6,827	10,000	4,978	5,980	10,000
10-55-5315	Vehicle Maintenance	2,086	2,294	5,000	7,486	8,990	6,000
10-55-5316	Apparatus Maintenance	59,000	52,492	65,000	83,842	80,620	85,000
10-55-5325	Equipment Maintenance	2,560	10,897	9,000	10,055	12,070	21,000
10-55-5330	Storm Siren O&M	118	5,032	1,500	94	120	2,000
10-55-5440	Professional Services - Other	-	17,600	3,000	1,430	1,720	3,000
10-55-5520	SAAS Contracts (software/app service)	18,966	33,491	29,000	17,870	34,080	40,000
10-55-5530	Medical Services	6,319	490	25,000	15,106	18,130	25,000
10-55-5536	Ambulance Service	16,169	20,378	155,000	113,353	136,030	177,000
10-55-5540	Cleaning Service	3,324	2,570	3,900	2,570	3,430	3,900
10-55-5547	Fire Marshal Contract	2,835	2,835	2,000	-	2,000	2,000
10-55-5548	Dispatch Service	-	-	-	-	-	-
10-55-5549	Fire Alarm Monitoring Service	460	940	1,000	-	1,000	1,000
10-55-5560	Contract Labor	74,800	53,200	25,000	28,533	33,150	30,000
10-55-5700	Membership Dues & Fees	5,433	1,748	4,000	2,835	3,410	5,000
10-55-5720	Travel & Meals	6,207	3,386	7,000	5,640	6,770	9,250
10-55-5725	Training & Licenses	110	10,624	17,000	9,177	11,020	21,500
	Total Fire Operations	993,732	1,561,941	2,256,185	1,791,562	2,128,300	2,981,505
Fire Capital Outlay							
10-55-9103	Improvements	116	-	25,000	-	-	-
10-55-9104	Furnishings	6,527	851	20,000	10,317	15,320	-
10-55-9220	Vehicles			80,000	57,840	80,840	-
10-55-9221	Equipment	62,087	10,448	10,000	24,385	60,390	-
10-55-9223	CIP-19 Fire Engine	-	-	1,414,000	-	1,414,000	-
10-55-9225	CIP-22 Outdoor Warning Siren Improvments	-	-	20,000	-	20,000	-
	Total Fire Capital Outlay	68,730	11,299	1,569,000	92,542	1,590,550	-
	Total Fire Services	1,062,462	1,573,240	3,825,185	1,884,104	3,718,850	2,981,505

General Fund		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
Parks & Rec Department							
10-65-5310	Grounds Maintenance	10,434	2,505	15,000	1,716	4,990	15,000
	Total Parks & Rec Operations	10,434	2,505	15,000	1,716	4,990	15,000
Parks & Rec Capital Outlay							
10-65-9103	Improvements	-	91,723	30,000	-	30,000	-
	Total Parks & Rec Capital Outlay	-	91,723	30,000	-	30,000	-
	Total Parks & Rec Services	10,434	94,228	45,000	1,716	34,990	15,000
Development Services							
10-75-5000	Salaries & Wages			76,440	59,808	70,690	154,525
10-75-5001	Part-time Wages				-		
10-75-5011	Overtime			3,000	3,751	4,440	4,000
10-75-5025	Health Insurance			12,600	7,746	9,160	25,320
10-75-5030	Payroll Taxes			8,755	691	820	13,458
10-75-5035	Retirement			19,250	7,922	9,370	29,451
10-75-5040	Texas Workforce Commission			100	63	90	919
10-75-5045	Workers Comp			2,200	-	-	2,567
10-75-5155	Uniforms			600	-	-	1,250
10-75-5190	Furniture & Office Equipment			5,000	-	-	2,000
10-75-5200	Phone, Internet			600	-	-	600
10-75-5240	Fuel			3,000	-	-	3,000
10-75-5315	Vehicle Maintenance			1,500	-	-	3,000
10-75-5415	Engineer			100,000	105,026	126,040	150,000
10-75-5440	Professional Services - Other		12,085	200,000	201,115	241,340	175,000
10-75-5520	SAAS Contracts (software/app service)			16,000	10,812	14,320	16,000
10-75-5565	Code Enforcement Services	-	-	-	-	-	10,000
10-75-5570	Inspection Services - Buildings	286,754	541,513	750,000	695,497	927,330	900,000
10-75-5571	Inspection Services - Infrastructure			105,000	18,578	24,780	50,000
10-75-5572	Inspection Services - Food Service			10,000	8,500	12,280	25,000
10-75-5589	Sales Tax Incentive Rebate			90,000	106,620	116,320	100,000
10-75-5720	Employee Travel			1,000	-	-	2,000
10-75-5725	Employee Training			1,000	-	-	2,000
	Total Development Services Operations	286,754	553,598	1,406,045	1,226,129	1,556,980	1,670,091
Development Services Capital Outlay							
10-75-9103	Improvements			30,000	-	30,000	
	Total Development Services Capital Outlay	-	-	30,000	-	30,000	-
	Total Development Services	286,754	553,598	1,436,045	1,226,129	1,586,980	1,670,091

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
Public Works Services						
10-80-5000 Salaries & Wages	284,850	363,557	343,035	276,690	327,000	390,675
10-80-5001 Part-time Wages			20,000	3,968	11,970	16,000
10-80-5011 Overtime		100	3,000	3,441	4,070	5,000
10-80-5025 Health Insurance	44,071	67,221	75,600	63,205	74,700	88,620
10-80-5030 Payroll Taxes	21,779	26,530	28,010	26,728	31,590	31,493
10-80-5035 Retirement	49,762	60,721	61,570	51,227	60,550	79,521
10-80-5040 Texas Workforce Commission	58	978	1,340	499	670	1,895
10-80-5045 Workers Comp	-	10,668	13,765	13,763	16,270	20,203
10-80-5100 Office Supplies	709	239	1,500	212	260	1,000
10-80-5102 MS-4 Educational Supplies	-	-	250	-	250	250
10-80-5125 Operating Supplies	2,001	3,793	4,200	2,204	2,650	4,000
10-80-5155 Uniforms	4,324	5,943	5,500	4,270	5,130	6,500
10-80-5190 Furniture & Office Equipment	-	-	500	-	500	500
10-80-5195 Tools & Equipment	4,236	4,792	6,000	2,362	7,840	6,000
10-80-5200 Phone, Internet	3,645	4,030	3,430	3,025	4,040	5,000
10-80-5210 Electricity	-	1,338	1,800	4,610	6,150	8,000
10-80-5211 Electricity - Street Lights	68,901	89,777	100,000	108,745	145,000	160,000
10-80-5230 Water	1,572	392	1,500	552	740	1,500
10-80-5240 Fuel	11,024	11,230	15,000	9,351	15,970	18,000
10-80-5305 Building Maintenance	29,578	1,743	5,000	443	540	3,000
10-80-5310 Grounds Maintenance	9,713	16,207	17,000	12,648	16,180	17,000
10-80-5315 Vehicle Maintenance	4,085	4,514	3,650	4,920	5,910	10,000
10-80-5325 Equipment Maintenance	9,201	3,034	8,000	11,867	23,850	15,000
10-80-5335 Street Maintenance	15,558	11,935	20,000	5,290	6,350	20,000
10-80-5340 Sign Maintenance	5,490	4,967	7,500	2,379	7,860	10,000
10-80-5355 Drainage Maintenance	-	1,055	25,000	-	20,000	100,000
10-80-5385 Mosquito Control	16,650	19,980	22,000	13,320	16,790	22,000
10-80-5395 Septic System Maintenance	-	-	700	-	700	800
10-80-5415 Engineer	46,552	99,465	-	-	-	-
10-80-5530 Medical Services	45	175	350	100	470	575
10-80-5540 Cleaning Service	-	-	1,000	-	-	-
10-80-5565 Code Enforcement Services	-	-	10,000	-	-	-
10-80-5570 Inspection Services - Infrastructure	170,158	61,026	-	-	-	-
10-80-5700 Membership Dues & Fees	-	-	150	-	150	150
10-80-5720 Travel & Meals	209	80	500	644	780	1,500
10-80-5725 Training & Licenses	894	921	5,000	741	4,890	8,000
Total Public Works Operations	805,063	876,410	811,850	627,203	819,820	1,052,182
Public Works Capital Outlay						
10-80-9220 Vehicle	103,994	-	80,000	62,423	62,430	-
10-80-9221 Equipment	-	7,825	35,000	11,589	34,590	-
10-80-9222 Heavy Equipment	106,799	100,897	-	-	-	-
Total Capital Outlay	210,793	108,722	115,000	74,012	97,020	-
Total Public Works Services	1,015,855	985,132	926,850	701,215	916,840	1,052,182
Total General Fund Expenditures	5,596,011	7,296,172	11,022,000	7,307,571	10,624,770	11,955,637
Change in Financial Position	884,429	3,175,169	(1,572,610)	1,481,268	(801,300)	(1,161,827)
ESTIMATED ENDING RESOURCES (Net)			6,999,486	10,662,101	8,379,533	7,217,706
Required reporting (TLGC 140.0045) of expenditures that are in multiple funds:						
na	Policy Consulting Services	1,731	3,321	NA	3,242	3,242
na	Newspapers - Required Notices	24,676	25,973	NA	24,688	26,932

DEBT SERVICE (I&S) FUND	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
ESTIMATED BEGINNING RESOURCES	692,772	932,415	433,155	435,022	435,025	519,475
REVENUE						
50-00-4005 Property Taxes - I&S	1,143,869	1,163,834	2,052,960	2,105,552	2,105,560	2,303,855
50-00-4517 Interest - IB I&S	22,195	14,438	15,000	7,407	8,890	8,000
50-00-4804 Transfer from Utility Fund - I&S	190,000	-	-	-	-	-
50-00-48xx Transfer Property Taxes to TIRZ 2	-	-	-	-	-	(86,350)
50-00-4951 Loan Proceeds - Capitalized Int	-	572,410	-	-	-	-
Total Revenues	1,356,064	1,750,681	2,067,960	2,112,958	2,114,450	2,225,505
EXPENDITURES						
50-00-5806 Transfer Out	1,087,650	-	-	-	-	-
50-10-5790 Debt Administration	6,269	8,395	30,000	6,245	9,750	168,350
50-10-5807 Transfer to Utility Fund	-	581,220	-	-	-	-
50-10-5820 2020 GO Ref Bonds Principal	470,000	480,000	490,000	490,000	490,000	-
50-10-5821 2020 GO Ref Bonds Interest	24,100	14,600	4,900	4,900	4,900	-
50-10-5822 2020 CO Principal	105,000	105,000	110,000	110,000	110,000	590,000
50-10-5823 2020 CO Interest	488,550	486,450	484,300	484,300	484,300	471,400
50-10-5824 2023 CO Principal	-	-	165,000	165,000	165,000	230,000
50-10-5825 2023 CO Interest	-	572,410	766,050	766,050	766,050	757,800
50-55-5690 2013 Fire Truck Lease	22,501	-	-	-	-	-
Total Expenditures	2,204,071	2,248,075	2,050,250	2,026,495	2,030,000	2,217,550
Change in Financial Position	(848,007)	(497,393)	17,710	86,463	84,450	7,955
ESTIMATED ENDING RESOURCES (Net)			450,865	521,486	519,475	527,430

STREET FUND Maintenance/Construction	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
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Funded by Street Maintenance Sales Tax

ESTIMATED BEGINNING RESOURCES			1,354,846	1,294,022	1,347,053	407,613
Street Repair Fund Revenue						
17-00-4041 Sales Tax - Dedicated Streets	344,021	451,602	600,000	542,128	675,560	825,000
Total Street Repair Fund Revenue	344,021	451,602	600,000	542,128	675,560	825,000
Street Repair Fund Expenditure						
17-80-5335 Street Maintenance	22,500	95,125	450,000	-	450,000	500,000
17-80-9421 CIP-40 Lavon Trail Pkwy - Pres to Rosewood	-	-	165,000	-	165,000	-
17-80-9426 CIP-36 Lake Road Paving - Ph 2	-	-	1,000,000	-	1,000,000	-
17-80-xxxx Available for Capital Improvement Projects						325,000
Total Street Repair Expenditure	22,500	95,125	1,615,000	-	1,615,000	825,000
Change in Financial Position	321,521	356,477	(1,015,000)	542,128	(939,440)	-
ESTIMATED ENDING RESOURCES (Net)			339,846	1,836,150	407,613	407,613

MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
ESTIMATED BEGINNING RESOURCES			29,015	29,015	29,015	3,765
REVENUE						
34-25-4212 Court - Technology			4,800	3,806	4,570	4,500
34-25-4217 Court - Building Security Fees			6,000	5,312	6,380	6,000
Total Revenues	-	-	10,800	9,118	10,950	10,500
EXPENDITURES						
34-25-5100 Supplies			1,000	541	650	1,000
34-25-5526 Municipal Technology Exp			6,000	3,196	18,840	5,000
34-25-5560 Contract Labor - Bailiffs			2,400	1,425	1,710	2,400
34-25-9103 Improvements			15,000	-	15,000	-
Total Expenditures	-	-	24,400	5,163	36,200	8,400
Change in Financial Position	-	-	(13,600)	3,955	(25,250)	2,100
ESTIMATED ENDING RESOURCES (Net)	-	-	15,415	32,970	3,765	5,865

TIRZ #2 FUND	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
ESTIMATED BEGINNING RESOURCES			49,860	27,946	27,946	179,226
TIRZ/TIF Fund Revenue						
24-00-4001 Property Taxes	-	35,229	161,775	161,775	161,780	-
24-00-48xx Transfer Property Taxes from M&O						143,650
24-00-48xx Transfer Property Taxes from I&S						86,350
24-00-4519 Logic - Interest	-	789	1,100	1,049	1,260	1,500
Total TIRZ/TIF Fund Revenue	-	36,017	162,875	162,824	163,040	231,500
TIRZ/TIF Fund Expenditure						
24-00-5440 Professional Services - Other	66	8,138	15,000	5,627	11,760	25,000
Total TIRZ/TIF Expenditure	66	8,138	15,000	5,627	11,760	25,000
Change in Financial Position	(66)	27,879	147,875	157,196	151,280	206,500
ESTIMATED ENDING RESOURCES (Net)	(66)	27,879	197,735	185,142	179,226	385,726

Public Safety Fees Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
ESTIMATED BEGINNING RESOURCES			-	664,000	664,000	1,085,800
Public Safety Fees Fund Revenue						
33-00-4360 Elevon Public Safety Fee	30,000	477,000	-	227,500	273,000	-
33-00-4361 Trails of Lavon Public Safety Fee	7,500	149,500	-	124,000	148,800	-
Total Public Safety Fees Fund Revenue	37,500	626,500	-	351,500	421,800	-
Public Safety Fees Fund Expenditure						
33-55-5548 Dispatch Services	-	-	-	-	-	150,000
Total Public Safety Fees Expenditure	-	-	-	-	-	150,000
Change in Financial Position	37,500	626,500	-	351,500	421,800	(150,000)
ESTIMATED ENDING RESOURCES (Net)	37,500	626,500	-	1,015,500	1,085,800	935,800

UTILITY FUND		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
ESTIMATED BEGINNING RESOURCES/TRANSFERS IN				11,996,509	13,509,565	13,509,565	9,366,585
ESCROW FOR TRAILS OF LAVON WWTP (BEAR CREEK WWTP EXPANSION)				1,930,000	1,930,000	1,930,000	1,930,000
UTILITY FUND REVENUE							
Administration							
20-00-4520	Interest - IB Utility	25,737	59,600	40,000	37,183	46,640	40,000
20-00-4521	Interest - IB Sewer Tap	35,081	122,713	85,000	67,064	79,000	85,000
20-10-4240	Police - Fines/Fees	-	-	-	3,061	-	-
Total Administration		60,818	182,314	125,000	107,308	125,640	125,000
Accounting Adjustment							
20-00-4805	Transfer from General Fund	1,930,000	-	-	-	-	-
Total Adjustment		1,930,000	-	-	-	-	-
Sanitary Sewer							
20-85-4110	Sewer Charges	1,257,484	1,677,950	2,250,000	1,971,595	2,365,920	2,500,000
20-85-4202	Administration Fee	61,225	76,528	100,000	96,431	115,720	125,000
20-85-4230	Sewer Tap Fee	2,702,041	6,671,700	4,000,000	4,225,000	5,070,000	3,000,000
20-85-4231	Bear Creek Trunk Recovery Fee	136,898	(9,528)	33,000	32,977	32,980	-
20-85-4232	Sewer Infrastructure Fees	-	24,947	30,000	28,675	34,420	30,000
20-85-4299	Late Fees	38,229	54,071	45,000	50,232	60,280	50,000
20-85-4330	Online Permit Payments	475	-	1,000	(2,295)	(2,760)	-
20-85-4806	Transfer In	-	2,331,675	-	-	-	-
20-00-4807	Transfer from Debt Service	-	581,220	-	-	-	-
Total Sanitary Sewer		4,196,352	11,408,563	6,459,000	6,402,615	7,676,560	5,705,000
Solid Waste							
20-86-4115	Solid Waste Income	877,880	1,004,837	1,100,000	929,283	1,115,140	1,275,000
Total Solid Waste		877,880	1,004,837	1,100,000	929,283	1,115,140	1,275,000
Total Revenue		5,135,051	12,595,713	7,684,000	7,439,205	8,917,340	7,105,000
UTILITY FUND EXPENDITURES							
Sanitary Sewer							
20-85-5210	Electricity	82,146	78,973	120,000	66,140	79,370	120,000
20-85-5390	Sewer System Maintenance	3,007	21,262	65,000	10,090	12,110	50,000
20-85-5440	Professional Services - Other	-	-	-	-	-	20,000
20-85-5590	O&M Contract	584,963	663,819	690,000	636,648	744,530	1,097,000
20-85-5xxx	Package Plant Lease	-	-	-	-	-	300,000
20-85-5725	Training & Licenses	-	-	-	-	-	2,500
20-85-5801	Transfer to General Fund (overhead)	1,108,000	695,000	695,000	695,000	695,000	700,000
20-85-5804	Transfer to Debt Service	190,000	-	-	-	-	-
20-85-5808	Transfer to General Fund (debt)	-	-	418,340	418,340	418,340	583,600
20-85-9412	CIP-21 Bear Creek WWTP Expansion Ph 4	-	-	3,000,000	-	3,000,000	2,000,000
20-85-9419	CIP-38 Elevon/Lavon North WWTP Constr	-	6,250	5,000,000	1,600,315	4,999,320	2,000,000
20-85-9423	Sewer System Improvements	-	5,008	200,000	6,326	7,600	100,000
20-85-9424	CIP-42 Lavon East WWTP	-	-	2,000,000	-	2,000,000	400,000
Total Sanitary Sewer		1,968,116	1,470,311	12,188,340	3,432,859	11,956,270	7,373,100
Solid Waste							
20-86-5100	Office Supplies	6,513	2,017	3,000	3,039	3,650	4,200
20-86-5104	Billing Supplies	15,164	23,665	30,000	25,341	30,410	36,000
20-86-5190	Office Furniture & Equipment	-	-	2,500	-	2,500	500
20-86-5515	Credit Card Contract	2,952	3,461	4,000	3,589	4,310	5,400
20-86-5520	SAAS Contracts	593	4,552	8,000	6,932	8,000	8,500
20-86-5595	Solid Waste Contract	680,084	746,124	880,000	552,880	826,300	1,130,500
20-86-5785	Sales Tax	64,841	73,501	85,000	59,287	84,880	97,100
20-86-5802	Transfer to General Fund (overhead)	144,000	144,000	144,000	144,000	144,000	149,000
Total Solid Waste		914,148	997,319	1,156,500	795,069	1,104,050	1,431,200
Total Expenditure		2,882,264	2,467,630	13,344,840	4,227,927	13,060,320	8,804,300
Change in Financial Position		2,252,786	10,128,083	(5,660,840)	3,211,278	(4,142,980)	(1,699,300)
ESTIMATED ENDING RESOURCES (Net)		2,252,786	10,128,083	8,265,670	18,650,842	11,296,585	7,667,285

Economic Development Corporation		FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Adopted
ESTIMATED BEGINNING RESOURCES		1,073,724	1,073,724	1,073,724	1,436,464
Economic Development Corp Revenues					
30-30-4040	Sales & Use Tax	550,000	482,339	643,120	860,000
30-30-4519	Interest - TexStar	-	12,242	16,330	-
30-30-4522	Interest - LOGIC	-	16,978	22,640	-
30-30-4799	Miscellaneous Revenue	-	3,500	3,500	-
30-30-4876	EDC Transfers In	-	275,000	550,000	-
30-30-4877	EDC Transfers Out	-	(275,000)	(550,000)	-
30-30-4TBA	Debt Proceeds	-	-	-	-
Total Economic Development Corp Revenues		550,000	515,059	685,590	860,000
Economic Development Corp Expenses					
Operations - General					
30-30-5520	SAAS (software as a service)	6,000	1,879	5,138	6,000
30-30-5700	Dues & Fees	3,000	2,710	3,529	4,500
30-30-5510	Advertising (Legal)	-	-	-	-
30-30-5107	Community Events	-	-	-	-
30-30-5100	Office Supplies	1,800	638	1,109	2,000
30-30-5720	Travel	6,000	4,607	6,235	8,000
30-30-5725	Training	2,500	-	682	6,000
30-30-5100	Office Supplies	3,000	1,281	2,058	4,000
30-30-5799	Miscellaneous Expense	2,500	448	1,007	5,000
30-30-5630	Office Lease	6,000	7,500	6,000	-
30-30-5440	Professional Services - Other	3,000	-	1,500	3,000
30-30-5525	IT Services - web site	3,500	-	955	10,000
Operations - Consulting					
30-30-5440	Professional Services - Other	15,000	6,900	10,555	30,000
30-30-5525	IT Services - web/tech	7,000	2,212	3,518	10,000
30-30-5525	IT Services	4,000	1,502	2,565	6,000
30-30-5401	Attorney	12,000	2,409	5,399	20,000
30-30-5416	Executive Director EDC	53,071	39,803	53,071	72,000
Operations - Equipment					
30-30-5191	Computers	6,000	900	2,536	6,000
30-30-5190	Furniture & Office Equipment	1,000	58	331	2,500
Promotional Expenses					
30-30-5770	Promotional - General Expenses	32,500	28,685	32,500	38,000
30-30-5775	Promotional - Carryforward	22,877	3,865	8,500	29,000
30-30-5772	Promotional - Aerial Maps	12,000	2,093	12,000	8,000
30-30-5771	Promotional - Advertising	12,500	4,173	12,500	20,000
30-30-5773	Promotional - Video Development	20,000	7,250	20,000	20,000
Capital Projects					
30-30-9TBA	Direct Business Incentives	457,129	24,928	390,129	744,379
30-30-9TBA	Infrastructure Projects	325,000	2,200	325,000	400,000
30-30-9TBA	Community Development	100,000	15,842	100,000	200,000
30-30-9TBA	Project Main Street	100,000	29,990	100,000	200,000
30-30-5876	EDC - Transfer Out	100,000	-	-	275,000
Debt Service					
30-30-5TBA	Debt Reserve payment	-	-	-	-

30-30-5880	Main Street Debt - Principal	24,479	18,359	24,480	24,479
30-30-5881	Main Street Debt - Interest	-		-	-
30-30-588P	Government Capital - Principal			-	142,606
30-30-588I	Government Capital - Interest			-	-
Total Economic Development Corp Expenses		1,341,856	210,229	1,131,296	2,296,464
Change in Financial Position		(791,856)	304,830	(445,706)	(1,436,464)
ESTIMATED ENDING RESOURCES (Net)		281,868	1,378,554	628,018	-

Economic Development Corp Construction Fund	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Adopted
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ESTIMATED BEGINNING RESOURCES	-	-	-	1,025,150
Economic Development Corp Revenues				
31-30-xxxx Debt Proceeds	-	1,025,150	1,025,150	-
Total Economic Development Corp Revenues	-	1,025,150	1,025,150	-
Economic Development Corp Expenses				
31-30-xxxx 619 Main Street Construction	-	-	-	1,025,150
Total Economic Development Corp Expenses	-	-	-	1,025,150
Change in Financial Position	-	1,025,150	1,025,150	(1,025,150)
ESTIMATED ENDING RESOURCES (Net)	-	1,025,150	1,025,150	-