AGENDA
SEPTEMBER 15, 2026
LAVON CITY COUNCIL
CITY HALL, 120 SCHOOL ROAD, LAVON, TEXAS
REGULAR MEETING
6:30 PM

1. **PRESIDING OFFICER TO CALL THE MEETING TO ORDER AND ANNOUNCE THAT A QUORUM IS PRESENT**

2. **PLEDGE OF ALLEGIANCE AND INVOCATION**

3. **ITEMS OF INTEREST/COMMUNICATIONS**
Members may identify community events, functions, and other activities.

4. **CITIZENS COMMENTS**
Citizens may provide comments (3-minute time limit/person). The response regarding items that are not on the agenda may be to request items be placed on a future agenda or referred to city staff.

5. **PROCLAMATION**

   - Fire Prevention Week October 4-10

6. **CONSENT AGENDA**
Consent agenda items are considered routine or non-controversial and will be voted on in one motion unless a separate discussion is requested by a member.

   A. Approve the minutes of the September 1, 2026 meeting.

7. **ITEMS FOR CONSIDERATION**

   A. Discussion and action regarding Ordinance No. **2026-09-01** approving imposition of a fee and approving and authorizing execution of a contingent Fee Contract with Perdue Brandon Fielder Collins & Mott, LLP pursuant to Article 103.001, Texas Code of Criminal Procedure, said contract and fee being for the collection of Court Fines and Fees owed to the city, and notice of which is provided in accordance with Section 2254.1036 of the Texas Local Government Code.

   B. Discussion and action regarding termination of the contract with American Municipal Services (AMS) for the collection of delinquent municipal court fines and fees collections.

   C. Public hearing to receive public comments and consider a temporary moratorium to suspend the acceptance of permits, authorizations, and approvals necessary for the subdivision of, site planning of, property development, or construction on real property within the City corporate limits of data centers, pursuant to Texas Local Government Code Section 212.1352.

      1) Presentation of the proposed temporary moratorium.
      2) **PUBLIC HEARING (**1st of 2) to receive comments regarding the proposed temporary moratorium.
      3) Discussion regarding the proposed temporary moratorium and related matters.

   D. Discussion and action regarding the appointment of the Chairperson of the Planning and Zoning Commission.

8. **BUDGET AND TAX RATE ITEMS FOR CONSIDERATION**

   A. Public hearing and discussion regarding the 2026 proposed tax rate of 0.433807 per $100 valuation, which is less than the no-new-revenue tax rate, meaning that the City of Lavon is not proposing to increase property taxes for the 2026 tax year.

      1) Presentation of the proposed tax rate.
      2) **PUBLIC HEARING** to receive comments regarding the proposed tax rate.
      3) Discussion regarding the proposed tax rate.

Lavon City Hall will provide reasonable accommodations for persons attending meetings. Please contact the City Secretary at 972-843-4220 no later than 48 hours prior to a meeting if you require special assistance | WiFi: Select Guest Portal

B. Public hearing, discussion, and action regarding the proposed 2026-27 Annual Budget, for which a link can be found on the homepage of the City website lavontx.gov and in the meeting packet.

1) Presentation of the proposed Annual Budget.
2) **PUBLIC HEARING** to receive comments regarding the proposed Annual Budget.
3) Discussion and action regarding the proposed Annual Budget and accompanying Ordinance No. **2026-09-02** approving and adopting a Budget for the City for the Fiscal Year October 1, 2026 through September 30, 2027; providing that expenditures for said fiscal year shall be made in accordance with said Budget; and providing an effective date.

C. Discussion and action regarding Ordinance No. **2026-09-03** to ratify the property tax increase that is reflected in the Annual Budget for Fiscal Year 2026-27; and providing for an effective date.

D. Discussion and action regarding Ordinance No. **2026-09-04** setting the tax rate for the 2026 tax year at total rate of $0.433807 per $100 of property valuation; levying taxes for the use and support of the Municipal Government of the City for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 on all property within the corporate limits of the City of Lavon, Texas; providing a sinking fund for the retirement of the bonded obligations of the City; apportioning each levy for the specific purpose and providing for collection of all annual taxes provided by state law; providing for due and delinquent dates together with penalties and interest; and providing a severability clause and an effective date.

E. Public hearing, discussion, and action regarding a Fee Schedule for Fiscal Year 2026-2027.

1) Presentation of the proposed Fee Schedule.
2) **PUBLIC HEARING** to receive comments regarding the proposed Fee Schedule.
3) Discussion and action regarding Ordinance No. **2026-09-05** approving and adopting a Fee Schedule for the Fiscal Year October 1, 2026 through September 30, 2027; and providing an effective date.

F. Public hearing, discussion, and action regarding a Five-Year Capital Improvements Plan (CIP) for Fiscal Years 2027 to 2031.

1) Presentation of the proposed CIP.
2) **PUBLIC HEARING** to receive comments regarding the proposed CIP.
3) Discussion and action regarding Ordinance No. **2026-09-06** approving a Five-Year Capital Improvements Plan for Fiscal Years 2027 to 2031.

9. DEPARTMENT REPORTS

Members may receive and discuss the reports.

A. Police Services – Service, activity, programs, and administration report

B. Fire Services – Service, activity, programs, and administration report

C. Public Works Services – Utilities, capital projects, public works, and street maintenance report

D. Administration Services – Building Permits; CWD Service; Collin County Tax Collection; Sales Tax; Finance and CIP report; and administration and staff reports

10. EXECUTIVE SESSION

In accordance with Texas Government Code, Chapter 551, Subchapter D, the City Council may recess into Executive Session (closed meeting) pursuant to Section 551.071 (2) Consultation with Attorney on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Texas Open Meetings Act regarding the development of Elevon North; and to Section 551.087 (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1) regarding the retail project Pathways in proximity to SH 78 and the extension of public infrastructure.

11. RECONVENE FROM EXECUTIVE SESSION

Consider and take any action necessary as a result of each item listed in executive session.

A. Discussion and action regarding an agreement pertaining to the Pathways retail project.

12. SET FUTURE MEETINGS AND AGENDA

Requests may be made for items to be placed on a future agenda or for a special meeting.

- October 6, 2026 – Regular Meeting

13. PRESIDING OFFICER TO ADJOURN THE MEETING

This is to certify that this Agenda was duly posted on the City's website at www.cityoflavon.com and at City Hall on or before 6:00 PM on September 9, 2026.

/ Rae Norton /

Rae Norton, City Secretary

NOTICE PURSUANT TO GOVERNMENT CODE SEC. 2254.1036

WHEREAS, CITY OF LAVON, TEXAS ("City"), will consider entering into a contingent fee contract with the law firm of Perdue Brandon Fielder Collins & Mott, LLP ("Firm") and hereby posts this notice pursuant to Sec. 2254.1036 of the Government Code.

WHEREAS, this notice shall be posted before or at the time of giving the written notice required by Government Code Sec. 551.041 for a meeting described by Sec. 2254.1036(2) of the Government Code and shall announce the following:

A. The City is pursuing a contract with the Firm for the collection of delinquent fines and fees owed to the City and through this contract the City seeks to increase recovery of its delinquent debts in as expeditious a manner as possible. GOVT. CODE § 2254.1036(1)(A).

B. The City believes the Firm has the competency, qualifications, and experience necessary to fulfill this contract. GOVT. CODE § 2254.1036(1)(B). The Firm has collected delinquent government receivables for over fifty (50) years, including the collection of delinquent fines and fees. The Firm currently has fifteen (15) primary offices and multiple satellite offices throughout Texas, Florida, Tennessee, Georgia, New Mexico, Kansas, and Oklahoma. It employs more than 400 individuals, more than 60 attorneys. It uses a multi-office, fully integrated team approach allowing the City access to all its offices and resources. Its collection team consists of long-term Firm employees, including attorneys, call center associates, paralegals, law clerks, legal secretaries, collection support personnel and information technology experts. The Firm utilizes proprietary collection software that can be tailored to meet any special need the City may have. This proprietary software also automates many aspects of the collection process, such as: account/debtor research, mailings and phone calls, return mail and address updates, payment notification and processing and work-flow.

C. The nature of any relationship between the City and the Firm is as follows. GOVT. CODE § 2254.1036(1)(C).

None

D. The City is unable to perform the collection of its delinquent fines and fees. GOVT. CODE § 2254.1036(1)(D). The City currently does not have adequate support staff, computer software/programming, or experience to internally conduct these collection services and acquiring these will result in substantial expense to the City.

E. These collection services cannot be provided for an hourly fee. GOVT. CODE § 2254.1036(1)(E). The Criminal Code allows the assessment of a percentage-based fee to recover the costs of collecting delinquent fines and fees. This percentage-based fee is assessed only against the debtor and not the City or taxpayers of the City. The collection of delinquent fines and fees is a high-volume practice, requiring a significant amount of research, mailing, and handling of outbound/inbound calls. An hourly fee for such work will likely exceed the amount of delinquent fines and fees due. Moreover, the City will bear the cost of these hourly fees and not the debtor, because the Criminal Code does not expressly authorize the City to pay for collection services based on an hourly fee.

F. The City believes this contingent fee contract is in its best interest. GOVT. CODE § 2254.1036(1)(F). Under the contingent fee contract, the Firm will be paid the amount of the percentage-based collection fee, regardless the number of hours the Firm spends researching, contacting, and mailing to collect the delinquent debt. Additionally, the percentage-based collection penalty is a pass-through expense to the debtor and not an expense to the City or taxpayers in the City.

1. Notice is hereby given that members of the City Council, Economic Development Corporation Board, Planning and Zoning Commission, and Parks and Recreation Board may attend the meeting.
2. The body reserves the right to meet in Executive Session closed to the public at any time in the course of this meeting to discuss matters listed on the agenda, as authorized by the Texas Open Meetings Act, Texas Government Code, Chapter 551, including §551.071 (private consultation with the attorney for the City); §551.072 (discussing purchase, exchange, lease or value of real property); §551.074 (discussing personnel or to hear complaints against personnel); and §551.087 (discussing economic development negotiations). Any decision held on such matters will be taken or conducted in Open Session following the conclusion of the Executive Session.

PROCLAMATION
City of Lavon, Texas

"Fire Prevention Week 2026"

WHEREAS, the City of Lavon is committed to ensuring the safety and security of all those living in and visiting Lavon; and

WHEREAS fire is a serious public safety concern both locally and nationally, and the presence of lithium-ion batteries in many household devices introduces unique fire risks; and

WHEREAS, most of the electronics used in homes daily including smartphones, tablets, laptops, power tools, and toys are powered by lithium-ion batteries, which if misused, damaged, or improperly charged, can overheat, start a fire, or explode; and

WHEREAS, residents can help prevent battery-related fires by purchasing products from reputable manufacturers, using the charging equipment designed for the device, following manufacturer instructions, inspecting batteries and devices for signs of damage, and keeping charging devices away from combustible materials; and

WHEREAS, Lavon's first responders are dedicated to reducing the occurrence of home fires and home fire injuries through prevention and protection education; and

WHEREAS, the 2026 Fire Prevention Week theme™, **"Charge into Fire Safety: Safe Charging Is a Superpower!!"** strives to educate everyone about the importance of using, charging and recycling lithium-ion batteries safely to reduce the risk of fires in homes and communities.

NOW THEREFORE, be it proclaimed that October 4-10, 2026, shall be known as

Fire Prevention Week

throughout this city and all residents of Lavon are encouraged to be smart, be safe, and support the public safety activities and efforts of Lavon's fire and emergency services.

BE IT SO PROCLAIMED this 15th day of September 2026.

____

Vicki Sanson
Mayor

Safe Charging Is a SUPERPOWER

Charge into Fire Safety™

Safe charging means making smart choices every time you plug in. Everyday charging habits can help prevent lithium-ion battery fires. Safe charging is a SUPERPOWER!

USE YOUR CHARGING SUPERPOWERS

CHEAP CHARGER? DON'T CHANCE IT.

Use the cord and charger that came with your device or one approved by the manufacturer.

Why it matters: Using the wrong charger can damage the battery and increase the chance of fire. Cheap or off-brand chargers may not meet important safety standards.

SOFT SURFACE? HARD PASS.

Charge on a hard, flat surface like a table, desk, or bare floor.

Why it matters: Devices and chargers create heat during normal charging. Soft surfaces like beds, pillows, and couches can trap heat and block airflow, which can cause a battery to overheat.

FEELS HOT? STOP USING IT.

Stop using your device if it feels very hot, starts to swell, smells strange, leaks, smokes, or makes popping or hissing sounds.

Why it matters: A damaged battery can overheat and start a fire.

FULLY CHARGED? TIME TO UNPLUG.

Unplug your device when it is fully charged.

Why it matters: Leaving a device plugged in can increase heat and stress on the battery.

FOR TOOLS AND RIDES, CHARGE OUTSIDE.

Charge large items like e-bikes, scooters, and power tools outside when possible. Do not block exits when charging.

Why it matters: These batteries are larger and store more energy. Fires can grow quickly if the battery fails.

OUT OF SIGHT? NOT IN FLIGHT.

When on a plane, keep devices where you can see them while charging. Do not charge e-cigarettes or vapes on the plane. Tell a flight attendant if you notice a problem with your device, such as if it feels very hot, starts to swell, is smoking, or has a strange smell.

Why it matters: If a battery overheats or fails, it is important for the flight crew to be able to respond quickly.

— Working smoke alarms and a home fire escape plan can help make a life-saving difference. —

BATTERY SAFETY STARTS BEFORE YOU PLUG IN

Buy products listed by a nationally recognized testing laboratory, such as UL, ETL, or CSA.* Listed products meet important safety standards.

NATIONAL FIRE PROTECTION ASSOCIATION
NFPA®
The Leading Information and Knowledge Resource on Fire, Electrical, and Related Hazards

*The listing of specific commercial products or services herein is solely for educational purposes and does not imply endorsement by NFPA, nor discrimination against similar services not mentioned.

MINUTES
SEPTEMBER 1, 2026
LAVON CITY COUNCIL
CITY HALL, 120 SCHOOL ROAD, LAVON, TEXAS
MEETING

ATTENDING: VICKI SANSON, MAYOR
MIKE SHEPARD, PLACE 1, MAYOR PRO TEM
MIKE COOK, PLACE 2
TRAVIS JACOB, PLACE 3
RACHEL DUMAS, PLACE 4
LINDSEY HEDGE, PLACE 5

1. **MAYOR SANSON CALLED THE MEETING TO ORDER AT 6:30 P.M. AND ANNOUNCED A QUORUM PRESENT.**

2. **MAYOR SANSON LED THE RECITATION OF THE PLEDGE OF ALLEGIANCE AND DELIVERED THE INVOCATION**.

3. **ITEMS OF INTEREST/COMMUNICATIONS**
   - Fall Festival & Neighborhood Night Out, Thursday October 15 from 6 p.m.-8p.m.
   - Education Foundation Bags for Braves will be held on March 25, 2027 at Boyd Farm
   - Data Center Moratorium Public Hearing will be held on September 15, 2026 at 6:30 at City Hall in the gymnasium
   - Ribbon Cutting and Dedication for Marine Grove Park on October 1, 2026 at 5:30p.m.

4. **CITIZENS COMMENTS**

   Providing comments on data center development, proposed heavy and light industrial noise pollution, buffer extensions and impact study, and down-zoning requests were city residents Tammy Stefanovic and Erika Jones, and non-city resident Rickey Brown.

5. **PROCLAMATION**

   The Mayor and Council presented a proclamation bringing awareness to National Preparedness Month.

6. **CONSENT AGENDA**

   A. **Approve the minutes of the July 28, 2026, meeting.**

   B. **Approve the preliminary plat of Elevon Southeast Commercial Addition consisting of 9 commercial lots and 1 common area lot on 21.029 acres being a replat of CA1, Block B, Elevon East Commercial Addition, Phase 1, situated southeast of the intersection of and adjacent to N. SH 78 and Elevon Parkway, east of Business 78, and north of Forder Ct., City of Lavon, Collin County, Texas, (CCAD Property ID 2542829), subject to final approval of the city engineer**.

   C. **Approve Resolution No. 2026-09-01 approving and authorizing the execution of a Contract Amendment to the Interlocal Dispatch Services Agreement with Collin County for Dispatch Services for a one (1) year period from October 1, 2026 to September 30, 2027; and providing for an effective date.**

   D. **Approve Resolution No. 2026-09-02 approving and authorizing the execution of Task Order 20 pursuant to the 2018 Professional Services Agreement with Freeman Millican Inc. for professional engineering services associated with the design and construction administration of paving and drainage improvements to portions of CR 483 from CR 484 to Lavon Trail Parkway in an estimated amount of $86,000.00; and providing an effective date.**

E. **Approve acceptance of the public infrastructure for the Elevon Northeast Commercial addition.**

MOTION: APPROVE THE CONSENT AGENDA.
MOTION MADE: SHEPARD
SECONDED: DUMAS
APPROVED: UNANIMOUS

7. **ITEMS FOR CONSIDERATION**

A. **Discussion and action regarding the site plan and landscape plan for the Lavon Commercial Center project at 895 N. SH 78 on Lot 24C-R-2, Block E of the Lake Breeze Estates Replat, situated southwest of the intersection of SH 78 and FM 6/Gage Rd., City of Lavon, Collin County, Texas (CCAD Property ID 2938584).**

Rae Norton, City Secretary, presented slides for reference. The applicant Costa Mazidji, Group Engineering, detailed the project and was available for questions.

MOTION: APPROVE THE SITE PLAN AND LANDSCAPE PLAN FOR THE LAVON COMMERCIAL CENTER PROJECT AT 895 N. SH 78 ON LOT 24C-R-2, BLOCK E OF THE LAKE BREEZE ESTATES REPLAT, SITUATED SOUTHWEST OF THE INTERSECTION OF SH 78 AND FM 6/GAGE RD., CITY OF LAVON, COLLIN COUNTY, TEXAS SUBJECT TO CITY ENGINEER FINAL APPROVAL.
MOTION MADE: SHEPARD
SECONDED: COOK
APPROVED: UNANIMOUS

B. **Discussion and action regarding Resolution No. 2026-09-03 approving a designated electronic mail, e-mail address for receiving written requests for public information pursuant to Texas Government Code, Section 552.234; providing for the posting and publication of the designated address; providing for related administrative action; and providing an effective date**.

Ms. Norton provided information regarding the proposed resolution, noting the proposed email address for submission of open records requests: openrecords@lavontx.gov .

MOTION: APPROVE RESOLUTION NO. 2026-09-03 APPROVING A DESIGNATED ELECTRONIC MAIL, E-MAIL ADDRESS FOR RECEIVING WRITTEN REQUESTS FOR PUBLIC INFORMATION PURSUANT TO TEXAS GOVERNMENT CODE, SECTION 552.234; PROVIDING FOR THE POSTING AND PUBLICATION OF THE DESIGNATED ADDRESS; PROVIDING FOR RELATED ADMINISTRATIVE ACTION; AND PROVIDING AN EFFECTIVE DATE.
MOTION MADE: COOK
SECONDED: DUMAS
APPROVED: UNANIMOUS

C. **Discussion and action casting votes for Places 1 - 4 for the Board of Trustees of the Texas Municipal League Intergovernmental Risk Pool and authorize the Mayor to submit the Official Ballot.**

Ms. Norton provided information regarding the ballots and submittal of the Official Ballot.

MOTION: APPROVE CASTING VOTES FOR PLACE 1, CAREY D. NEAL, PLACE 2, EMILY CRAWFORD, PLACE 3, RONDA PEREZ, AND PLACE 4, AUSTIN BLEESS FOR THE BOARD OF TRUSTEES OF THE TEXAS MUNICIPAL LEAGUE INTERGOVERNMENTAL RISK POOL AND AUTHORIZE THE MAYOR TO SUBMIT THE OFFICIAL BALLOT.
MOTION MADE: COOK
SECONDED: JACOB
APPROVED: UNANIMOUS

8. **SET FUTURE MEETINGS AND AGENDA**

September 15, 2026 – Regular Meeting

Mayor Sanson suggested and the City Council expressed unanimous support for placing an item on a future agenda for the discussion and consideration of the upcoming renewal of contracts for automated license plate readers (ALPR), also referred to as Flock cameras, and related procedures, and if applicable to pause the renewal of Flock contracts whose term may be up before the item can be discussed. It was noted that the City does not have any state-funded Flock cameras.

9. **MAYOR SANSON ADJOURNED THE CITY COUNCIL MEETING AT 7:03 P.M.**

DULY PASSED and APPROVED by the City Council of Lavon, Texas, on this 15th day of September 2026.

____
Vicki Sanson, Mayor

ATTEST:

____
Rae Norton, City Secretary

CITY OF LAVON
Agenda Brief

MEETING: September 15, 2026 **ITEM: _7 - A_**

Item:

Discussion and action regarding Ordinance No. **2026-09-01** approving imposition of a fee and approving and authorizing execution of a contingent Fee Contract with Perdue Brandon Fielder Collins & Mott, LLP pursuant to Article 103.001, Texas Code of Criminal Procedure, said contract and fee being for the collection of Court Fines and Fees owed to the city, and notice of which is provided in accordance with Section 2254.1036 of the Texas Local Government Code.

Background:

In 2002, the City of Lavon contracted with American Municipal Services Corporation for legal services to enforce by suit or otherwise the collection of municipal court fees owed to the City. The Municipal Court Clerk requested the City Council consider terminating the contract with the current collection agency.

After researching and comparing the current services that the court was receiving and the services offered by Brandon Felder Collins & Mott, LLP, the staff determined making the change would benefit the Municipal Court.

Financial Implications:

As was previously agreed in the 2002 contract, the legal fees associated with the services are paid from the fees collected from the delinquent fines. There is no direct or billable cost to the City for the services provided.

Staff Notes:

Approval is recommended.

Attachments: Proposed Ordinance and Contract

CITY OF LAVON, TEXAS

ORDINANCE NO. 2026-09-01

Contract for Collection of Delinquent Fines, Fees and Court Costs

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAVON APPROVING IMPOSITION OF A FEE AND APPROVING AND AUTHORIZING EXECUTION OF A CONTINGENT FEE CONTRACT WITH PERDUE BRANDON FIELDER COLLINS & MOTT, LLP PURSUANT TO ARTICLE 103.001, TEXAS CODE OF CRIMINAL PROCEDURE, SAID CONTRACT AND FEE BEING FOR THE COLLECTION OF COURT FINES AND FEES OWED TO THE CITY, AND NOTICE OF WHICH IS PROVIDED IN ACCORDANCE WITH SECTION 2254.1036 OF THE TEXAS LOCAL GOVERNMENT CODE.

STATE OF TEXAS §

COUNTY OF COLLIN §

WHEREAS, Article 103.0031 of the Texas Code of Criminal Procedure authorizes the City of Lavon to contract with a private attorney for the collection of the fees listed above and to impose an additional fee in the amount of thirty percent on each debt or account receivable that is more than sixty days past due and which has been referred to an attorney for collection; and

WHEREAS, the City of Lavon has determined that it is in the public interest to ensure the prompt payment of delinquent court-imposed fines, fees, court costs, and other debts as provided by said statute; and

WHEREAS, the City of Lavon, pursuant to Article 103.0031, Texas Code of Criminal Procedure, has entered into a contract with a private firm, Perdue Brandon Fielder Collins & Mott L.L.P. (Perdue), to provide services for the collection of debts and accounts receivables, i.e.: fines, fees, court costs, restitution, and other debts ordered to be paid by a court serving the City of Lavon;

WHEREAS, the City of Lavon deems it in the public interest to pass this ordinance authorizing an additional collection fee for the collection of delinquent fines, fees, court costs, and other debts;

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF LAVON, TEXAS THAT:

SECTION 1. FINDINGS. The foregoing recitals are hereby found to be true and correct and are hereby adopted by the City of Lavon and made a part of this ordinance for all purposes and findings of fact.

SECTION 2. COLLECTION FEE. In accordance with Article 103.0031 of the Texas Code of Criminal Procedure, there is hereby imposed an additional fee of thirty percent (30%) on all debts and accounts receivable, i.e.: fines, fees, court costs, restitution, and other debts that are more than sixty (60) days past due and have been referred to a private firm (Perdue) for collection.

SECTION 3. EFFECTIVE DATE. This ordinance shall be effective from and after its date of passage.

SECTION 4. AUTHORIZATION. The City of Lavon is hereby authorized to enter into a contract with the Perdue Firm to provide services for the collection of fines, fees, court costs, and other debts substantially in the form of the attached contract which is made a part of this ordinance for all purposes.

SECTION 5. SEVERABILITY. If any provision of this ordinance is found to be invalid for any reason by a court of competent jurisdiction, the validity of the remaining provisions shall not be affected.

SECTION 6. OPEN MEETINGS. It is hereby found and determined that the meetings at which this ordinance is considered are open to the public and that notice of the time, place and purpose thereof was given in accordance with the provisions of the Texas Government Code – Chapter 551, as amended, and that a quorum of the City Council was present.

PASSED AND APPROVED on the ___15th day of _September, 2026.

____
Vicki Sanson, Mayor

ATTEST:

____
Rae Norton, City Secretary

CONTRACT FOR COURT FINES AND FEES COLLECTION SERVICES

STATE OF TEXAS §
§
COUNTY OF COLLIN §

SECTION I. PARTIES TO THE CONTRACT

THIS CONTRACT, hereinafter referred to as the "Contract", is made and entered into by and between the **City of Lavon**, acting herein by and through its governing body, hereinafter called the "**City**" and **Perdue Brandon Fielder Collins & Mott, LLP,** hereinafter called "**Perdue Brandon**" **or** "**Firm**".

THIS CONTRACT supersedes all prior oral and written agreements between the parties, and can only be amended if done so in writing and signed by all parties. Furthermore, this Contract cannot be transferred or assigned by either party without the written consent of all parties.

The City agrees to employ and does hereby employ Perdue Brandon to enforce the collection of delinquent Municipal Court fines, fees, and court costs pursuant to the terms and conditions described in this Contract.

NOW, THEREFORE, in consideration of the covenants, conditions and agreements hereinafter set forth, the adequacy of which is hereby acknowledged, the City and Perdue Brandon agree as follows:

SECTION II. CITY'S COLLECTION OBLIGATIONS

A. The City agrees to refer all delinquent accounts, as defined below, to Perdue Brandon for collection on or about the first (1st) or the fifteenth (15th) of each month. The City shall refer all delinquent accounts by electronic or magnetic medium, if available, or in any other way that is most favorable to the City. All delinquent accounts should be in a specified format that will allow the Firm to process the account data.

B. An account is considered delinquent when not paid within sixty (60) days of the scheduled appearance date (if the defendant failed to appear), or from any granted extension, or from the date of conviction or judgment, or other court specified due date.

C. The City will provide Perdue Brandon with copies of, or access to, the information and documentation necessary to collect the fines, fees, and court costs that are subject to this Contract.

SECTION III. FIRM'S COLLECTION OBLIGATIONS

A. Perdue Brandon agrees to refer all payments and correspondence directly to the court that has assessed or levied the fines, fees, and court costs being collected pursuant to this Contract. Neither party will have any obligation to the other with regards to returned accounts.

B. Perdue Brandon agrees to use its best efforts to collect the delinquent accounts received from the City and to comply with all provisions of state and federal law and regulations promulgated pursuant thereto in the rendition of collection services contemplated by this Contract.

C. If requested by the City, Perdue Brandon agrees to provide legal advice to the City on its delinquent collection accounts.

D. Perdue Brandon will make its proprietary Automated Assistant program and all of the reports therein, and as developed, available to the City's designated staff at no charge during the term of this Contract.

E. Perdue Brandon agrees that it will utilize other defendant contact methods as allowable by law and approved by the court as new technology is developed.

F. Perdue Brandon agrees to provide local advertisement to support an Annual Case Resolution campaign.

SECTION IV. COLLECTION FEE

The City agrees to pay Perdue Brandon as follows:

(1) No charge for the collected fines, fees, and court costs referred to Perdue Brandon by the City imposed on all unadjudicated offenses committed on or before June 18, 2003.

(2) Thirty percent (30%) of the collected fines, fees, and court costs referred to Perdue imposed on all adjudicated offenses committed on or before June 18, 2003; and

(3) Thirty percent (30%) of the collected fines, fees, and court costs referred to Perdue imposed on all offenses occurring after June 18, 2003.

The thirty percent (30%) collection fee shall be added to the amount owed by a defendant that is more than 60 days past due pursuant to Article 103.0031, Texas Code of Criminal Procedure.

SECTION V. EXCEPTIONS TO THE COLLECTION FEE

Pursuant to Article 103.0031(d), Texas Code of Criminal Procedure, the Firm shall not collect from or hold liable a defendant the percentages referred to in Section IV. COLLECTION FEE, if the defendant has been determined by the court of original jurisdiction to be indigent, or has insufficient resources or income, or is otherwise unable to pay all or part of the underlying fine or costs. As provided for in subsection (b) of Article 103.0031, the collection fee does not apply to a case that has been dismissed by a court of competent jurisdiction or to any amount that has been satisfied through time-served credit or community service.

The collection fee shall, however, be applied to any balance remaining after a partial credit for time served or community service if the balance is more than sixty (60) days past due.

SECTION VI. METHOD OF PAYMENT

Absent an agreement otherwise, the City shall calculate and receive the amount of any collection fee due to Perdue Brandon. Said fee shall be paid to Perdue Brandon by check on a monthly basis. All compensation shall become the property of Perdue Brandon at the time of payment.

SECTION VII. COMMENCEMENT AND TERMINATION OF CONTRACT

This Contract shall commence on the _____ day of _______________, 2026. After the initial period, this contract shall automatically renew and continue in full force and effect thereafter from year to year for additional twelve-month periods on the same terms and conditions unless either party delivers written notice to the other party of its intent to terminate this contract at least thirty (30) days prior to the renewal date of this contract. Upon termination, Perdue shall have an additional six (6) months to complete work on all delinquent accounts referred from the City prior to the notice of termination and will be entitled to compensation on such accounts if collected.

SECTION VIII. INDEMNIFICATION

Perdue Brandon shall indemnify, hold harmless and defend the City against any claim of liability or loss incurred by the City to the extent caused by the Firm's acts or omissions in the performance of this Contract that constitute negligent or willful acts or are errors or omissions. Such indemnity includes, without limitation, any judgment against the City, attorney fees and necessary litigation expenses.

SECTION IX. NOTICES

For purposes of sending notice under the terms of this Contract, all notices from the City shall be sent to the Firm by certified United States mail, or delivered by hand or courier, and addressed as follows:

Perdue Brandon Fielder Collins & Mott, LLP
Attn: Erin Minett Hutto
BY U.S. MAIL OR BY COURIER DELIVERY:
1919 S. Shiloh Rd., Suite 640, LB 40
Garland, TX 75042
972-278-8282

All notices from Perdue shall be sent to the City by certified United States mail, or delivered by hand or courier, and addressed as follows:

City of Lavon

Attn: Kim Dobbs, City Manager
120 School Road
Lavon, TX 75166
972-843-4220

SECTION X. VENUE AND CONTROLLING LAW

This Contract is made and is to be interpreted under the laws of the State of Texas. Venue for any disputes involving this Contract shall be in the appropriate courts in Collin County, Texas.

SECTION XI. ACCEPTANCE OF EMPLOYMENT

In consideration of the terms and compensation herein stated, Perdue Brandon hereby accepts said employment and undertakes performance of said Contract as set forth above.

SECTION XII. SEVERABILITY

Every provision of this Contract is intended to be severable. If any term or provision hereof is hereafter deemed by a court of competent jurisdiction to be illegal, invalid, void or unenforceable, for any reason or to any extent whatsoever, such illegality, invalidity, or unenforceability shall not affect the validity of the remainder of this Contract, it being intended that such remaining provisions shall be construed in a manner most closely approximating the intention of the parties with respect to the illegal, invalid, void or unenforceable provision or part thereof.

This Contract is executed on behalf of the City by the presiding officer of its governing body who is authorized to execute this instrument by Ordinance heretofore passed and recorded in its minutes. This Contract may be executed in any number of counterparts, and each counterpart shall be deemed an original for all purposes. Signed facsimiles or electronically signed Contracts executed on behalf of the City by the presiding officer of its governing body authorized to execute this instrument shall be binding and enforceable.

SECTION XIII. STATUTORY COMPLIANCE

The Firm hereby represents and warrants that at the time of this Contract neither the Law Firm, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the Law Firm: (i) engages in business with Iran, Sudan, or any foreign terrorist organization pursuant to Subchapter F of Chapter 2252 of the Texas Government Code; or (ii) is a company listed by the Texas Comptroller pursuant to Section 2252.153 of the Texas Government Code. The term "foreign terrorist organization" has the meaning assigned to such term pursuant to Section 2252.151 of the Texas Government Code.

By signing and entering into the Contract, the Firm verifies, pursuant to Chapter 2271 and Chapter 2274 (as added by Senate Bill 13, 87th Legislature Regular Session) of the Government Code, it does not boycott Israel or boycott energy companies and will not boycott Israel or boycott energy companies during the term of this Contract. "Boycott Israel" has the meaning assigned by

Section 808.001, Government Code. "Boycott energy company" has the meaning assigned by Section 809.001, Government Code.

By signing and entering into the Contract, the Firm verifies, pursuant to Chapter 2274 (as added by Senate Bill 19, 87th Legislature Regular Session) of the Government Code, that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and will not discriminate during the term of this Contract against a firearm entity or firearm trade association. "Discriminate against a firearm entity or firearm trade association" has the meaning assigned by Section 2274.001(3), Government Code.

The Firm further verifies that all notices, postings, statements, miscellaneous requirements, and conditions precedent contained within Subchapter C of Chapter 2254 and 2274 of the Texas Government Code, and more specifically Section 2254.1036, have been satisfied.

IN CONSIDERATION of the terms and compensation here stated, Perdue Brandon hereby accepts said terms of this contract and undertakes the performance of this contract as specified herein.

WITNESS the signature of all parties hereto this 15th day of September, 2026.

CITY OF LAVON, TEXAS

By: ______________________________________
Vicki Sanson, Mayor

PERDUE BRANDON FIELDER COLLINS & MOTT, LLP

By: ______________________________________
Erin Minett Hutto, Partner

ATTESTED TO:

____
Rae Norton, City Secretary

NOTICE PURSUANT TO GOVERNMENT CODE SEC. 2254.1036

WHEREAS, CITY OF LAVON, TEXAS ("City"), will consider entering into a contingent fee contract with the law firm of Perdue Brandon Fielder Collins & Mott, LLP ("Firm") and hereby posts this notice pursuant to Sec. 2254.1036 of the Government Code.

WHEREAS, this notice shall be posted before or at the time of giving the written notice required by Government Code Sec. 551.041 for a meeting described by Sec. 2254.1036(2) of the Government Code and shall announce the following:

A. The City is pursuing a contract with the Firm for the collection of delinquent fines and fees owed to the City and through this contract the City seeks to increase recovery of its delinquent debts in as expeditious a manner as possible. GOVT. CODE § 2254.1036(1)(A).

B. The City believes the Firm has the competency, qualifications, and experience necessary to fulfill this contract. GOVT. CODE § 2254.1036(1)(B). The Firm has collected delinquent government receivables for over fifty (50) years, including the collection of delinquent fines and fees. The Firm currently has fifteen (15) primary offices and multiple satellite offices throughout Texas, Florida, Tennessee, Georgia, New Mexico, Kansas, and Oklahoma. It employs more than 400 individuals, more than 60 attorneys. It uses a multi-office, fully integrated team approach allowing the City access to all its offices and resources. Its collection team consists of long-term Firm employees, including attorneys, call center associates, paralegals, law clerks, legal secretaries, collection support personnel and information technology experts. The Firm utilizes proprietary collection software that can be tailored to meet any special need the City may have. This proprietary software also automates many aspects of the collection process, such as: account/debtor research, mailings and phone calls, return mail and address updates, payment notification and processing and work-flow.

C. The nature of any relationship between the City and the Firm is as follows. GOVT. CODE § 2254.1036(1)(C).

None

D. The City is unable to perform the collection of its delinquent fines and fees. GOVT. CODE § 2254.1036(1)(D). The City currently does not have adequate support staff, computer software/programming, or experience to internally conduct these collection services and acquiring these will result in substantial expense to the City.

E. These collection services cannot be provided for an hourly fee. GOVT. CODE § 2254.1036(1)(E). The Criminal Code allows the assessment of a percentage-based fee to recover the costs of collecting delinquent fines and fees. This percentage-based fee is assessed only against the debtor and not the City or taxpayers of the City. The collection of delinquent fines and fees is a high-volume practice, requiring a significant amount of research, mailing, and handling of outbound/inbound calls. An hourly fee for such work will likely exceed the amount of delinquent fines and fees due. Moreover, the City will bear the cost of these hourly fees and not the debtor, because the Criminal Code does not expressly authorize the City to pay for collection services based on an hourly fee.

E. The City believes this contingent fee contract is in its best interest. GOVT. CODE § 2254.1036(1)(F). Under the contingent fee contract, the Firm will be paid the amount of the percentage-based collection fee, regardless the number of hours the Firm spends researching, contacting, and mailing to collect the delinquent debt. Additionally, the percentage-based collection penalty is a pass-through expense to the debtor and not an expense to the City or taxpayers in the City.

Written Findings as to the Collections Contract with Perdue, Brandon, Fielder, Collins & Mott, LLP:

The City Council for the City of Lavon, pursuant to Section 2254.1036, of the Government Code, hereby finds the following to be true: 1) there is a substantial need for the legal services specified in said contract; 2) these legal services cannot be adequately performed by the attorneys and supporting personnel of the City of Lavon; and 3) these legal services cannot reasonably be obtained from attorneys in private practice under a contract providing only for the payment of hourly fees, without regard to the outcome of the matter, because of the nature for which these services will be obtained or because the City of Lavon does not have funds to pay the estimated amounts required under a contract providing only for the payment of hourly fees.

Therefore, this City Council hereby approves the contract by and between the City of Lavon and Perdue Brandon Fielder Collins & Mott, LLP, for professional legal services regarding the collection of delinquent fines and fee with services to be paid in accordance with Texas Code of Criminal Procedure.

APPROVED and EXECUTED this the 15th day of September, 2026.

____
Vicki Sanson, Mayor
On Behalf of the City of Lavon, Texas

CITY OF LAVON
Agenda Brief

MEETING: **<u>September 15, 2026</u>** **ITEM:** **__7 - B__**

Item:

Discussion and action regarding termination of the contract with American Municipal Services (AMS) for the collection of delinquent municipal court fines and fees collections.

Background:

In 2002, the City of Lavon contracted with American Municipal Services Corporation for legal services to enforce by suit or otherwise the collection of municipal court fees owed to the City.

The staff explored options for collection services and were able to secure an agreement with an alternate service provider that was presented for the City Council's consideration prior to consideration of the notification to AMS.

The City of Lavon has had a good working relationship with AMS and is grateful for their service over the years.

The termination provisions are outlined in the 2006 Agreement:

> **<u>Termination</u>**. The Municipality may withdraw any citation at any time from AMSC, and either party to this Collection Agreement may terminate this Collection Agreement upon thirty (30) day prior written notice.

Financial Consideration:

As was previously agreed in the 2002 contract, the law firm fees are paid from fees collected from the delinquent fines. There is no direct or billable cost to the City for the services provided.

Staff Notes:

Approval is recommended

Attachments: 1) Termination Letter

CITY OF LAVON
P.O. Box 340 ~ 120 School Rd.
Lavon, TX 75166
Office (972) 843-4220

September 16, 2026

American Municipal Services (AMS)
Attn: Larry Bergman
P.O. Box 118312
Carrollton, TX 75011

Re: Termination of Contract for Collection of Municipal Court Fines and Fees (Hereinafter "the Contract")

Dear Mr. Bergman:

Thank you for your years of service to the City of Lavon. The city has made the decision to change collection firms with regard to the collection of delinquent court fines and fees. On September 15, 2026, at a regularly called meeting of the Lavon City Council, the Council voted to terminate its contract with AMS. This letter serves as our 30-day notice of termination of contract. Pursuant to the contract, your firm shall be entitled to continue its collection activity on all court fines and fee accounts previously referred to your firm for six months. The new collection firm will begin their services for the City on September 15, 2026.

If you have any questions, feel free to contact me. Again, thank you for your service.

Very truly yours,

____
Vicki Sanson, Mayor

CITY OF LAVON
Agenda Brief

MEETING: <u>September 15, 2026</u> **ITEM: __7 - C___**

Item:

Public hearing to receive public comments and consider a temporary moratorium to suspend the acceptance of permits, authorizations, and approvals necessary for the subdivision of, site planning of, property development, or construction on real property within the City corporate limits of data centers, pursuant to Texas Local Government Code Section 212.1352.

1) Presentation of the proposed temporary moratorium.
2) **PUBLIC HEARING** (1st of 2) to receive comments regarding the proposed temporary moratorium.
3) Discussion regarding the proposed temporary moratorium and related matters.

Background:

On August 6, 2026, the City Council voted to pursue the implementation of a temporary moratorium on potential data center development in the city limits to provide time to research and develop possible regulations to address the anticipated impacts of potential data center development.

<u>CURRENT STATUS:</u>

No data centers currently exist or are operating in the City of Lavon.

No preliminary or final plat applications, site plan applications, or building permit applications relating to data center development have been received, accepted, authorized, or approved by the City of Lavon.

No economic development incentives or tax incentives have been requested of, offered by, or granted by the City of Lavon for any data center development projects.

<u>DEVELOPMENT PROCESS DETAILS:</u>

Commercial development typically consists of four required components: zoning, platting, site plan, and building permit. The foregoing items are considered the key components of a “Development Project”.

Zoning provides for legal uses (permitted, prohibited, and conditional) and area requirements. When site plan, plat, or building permit applications are submitted, specific project details are provided. Until site plan, plat, or building permit applications are submitted, there is not a project for which there are site specific project details to share, review, study, or analyze.

The existing City of Lavon Code of Ordinances provides platting and commercial site plan regulations for projects that require the submittal of lot layouts, architectural elevations, signage plans, photometric (lighting) plans, traffic impact studies, site circulation details, parking and loading details, public safety access plans, electric, gas and telecommunication utility facilities and easements, the locations of existing landscaping features including, but not limited to existing trees greater than six inches (6"), planned landscaping, creeks, wetlands, floodplains or ponds existing on the site and within fifty (50) feet of the site, and full civil engineering plans including water, sanitary sewer, and stormwater facilities and drainage plans.

<u>REGULATORY DETAILS BEYOND LAND USE:</u>

In the City of Lavon, water utility usage and planning are not within the City's jurisdiction or authority. Local special utility districts (SUD) like Bear Creek SUD and Nevada SUD regulate the water utilities and permitting.

Gas utilities like Atmos Energy and electric utilities like Oncor and Farmers Electric Cooperative (FEC) regulate permitting and planning for local facilities in the City.

State and federal authorities, such as the Electric Reliability Council of Texas (ERCOT), the Public Utility Commission of Texas (PUC), the United States Environmental Protection Agency (EPA), the Federal Emergency Management Agency (FEMA), and the Texas Commission on Environmental Quality (TCEQ) broadly regulate power resources, usage, and planning; and health and environmental regulations including but not limited to sanitary sewer discharge standards and air emissions standards.

<u>TEMPORARY MORATORIUM:</u>

The moratorium would prevent new data center development from being permitted or built during the specified time period. State law prohibits cities from using a moratorium to halt current construction on already approved projects.

Authority and direction for the temporary commercial development moratorium process is provided in Sections 212.1352 and 212.134 of the Texas Local Government Code.

Code Excerpt:

TEXAS LOCAL GOVERNMENT CODE
CHAPTER 212

Sec. 212.1352 JUSTIFICATION FOR COMMERCIAL MORATORIUM IN CERTAIN CIRCUMSTANCES; WRITTEN FINDINGS REQUIRED.

(a) If a municipality adopts a moratorium on commercial property development that is not based on a demonstrated shortage of essential public facilities, the municipality must issue written findings based on reasonably available information that the moratorium is justified by demonstrating that applying existing commercial development ordinances or regulations and other applicable laws is inadequate to prevent the new development from being detrimental to the public health, safety, or welfare of the residents of the municipality.

(b) The written findings must include a summary of:

(1) evidence demonstrating the need to adopt new ordinances or regulations or to amend existing ordinances, including identification of the harm to the public health, safety, or welfare that will occur if a moratorium is not adopted;

(2) the geographical boundaries in which the moratorium will apply;

(3) the specific types of commercial property to which the moratorium will apply; and

(4) the objectives or goals to be achieved by adopting new ordinances or regulations or amending existing ordinances or regulations during the period the moratorium is in effect.

Sec. 212.134. NOTICE AND PUBLIC HEARING REQUIREMENTS.

(a) Before a moratorium on property development may be imposed, a municipality must conduct public hearings as provided by this section.

(b) A public hearing must provide municipal residents and affected parties an opportunity to be heard. The municipality shall, not later than the 30th day before the date of a hearing:

(1) publish notice of the time and place of the hearing in a newspaper of general circulation in the municipality; and

(2) send notice of the hearing by certified mail to any person who has given written notice by certified or registered mail to the municipal secretary requesting notice of the hearing within two years preceding the date of adoption of the ordinance or resolution setting the public hearing.

(c) The governing body of a municipality shall hold two public hearings on a moratorium on property development proposed to be adopted under this subchapter. The governing body may not hold the second public hearing before the 30th day after the date of the first public hearing.

(d) Repealed by Acts 2025, 89th Leg., R.S., Ch. 414 (H.B. 2559), Sec. 3(1), eff. September 1, 2025.

(e) Repealed by Acts 2025, 89th Leg., R.S., Ch. 414 (H.B. 2559), Sec. 3(1), eff. September 1, 2025.

(f) Not later than the 12th day after the date of the second public hearing, the governing body of the municipality shall begin a final determination on the imposition of a moratorium by giving the ordinance imposing the moratorium at least two readings that are not less than 28 days apart. The ordinance must receive the affirmative vote of at least three-fourths of all members of the governing body on final reading in order to take effect. If the governing body fails to adopt an ordinance imposing a moratorium within the period prescribed by this subsection, the municipality may not adopt the ordinance.

All notice requirements have been satisfied.

In Texas, state law provides that a municipality cannot adopt a commercial property moratorium that exceeds an aggregate maximum of 180 days, and subsequent moratoriums on the same property type or area cannot be re-enacted until two years (2 years) have passed since the expiration of the previous moratorium.

In addition to providing time for municipal code development, a pause could provide an important bridge to expanded regulations anticipated to be addressed by the state legislature when it convenes for the 90th Legislative Session. Pre-filing for state bills begins in early November 2026. Federal regulators may also provide guidance during the moratorium period as there are indications that federal agencies may appear to be weighing options to possibly provide additional direction and regulations.

City authority and regulations are limited and the timely intervention from higher level regulatory authorities could address many issues outside the scope and limits of municipal regulatory authority.

DRAFT PRELIMINARY FINDINGS:

Upon receipt of public comments, written findings will be prepared that will include a summary of:

(1) evidence demonstrating the need to adopt new ordinances or regulations or to amend existing ordinances, including identification of the harm to the public health, safety, or welfare that will occur if a moratorium is not adopted;

(2) the geographical boundaries in which the moratorium will apply will be the incorporated City limits;

(3) the specific types of commercial property to which the moratorium will apply will be the planned developments where data center use may be permitted; and

(4) the objectives or goals to be achieved by adopting new ordinances or regulations or amending existing ordinances or regulations during the period the moratorium is in effect.

TIMELINE:

DRAFT SCHEDULE
Pursuant to Texas Local Government Code Sec. 212.1352

August 6, 2026	City Council to receive a report and consider action
August 13, 2026	Publication and mailing of the Notice of Public Hearings
September 15, 2026	Conduct First Public Hearing
October 20, 2026	Conduct Second Public Hearing Consider written Findings and First Reading of an Ordinance
November 17, 2026	Consider Second Reading of an Ordinance

Staff Notes:

This is the first of two public hearings.

No action may be taken to adopt a temporary moratorium until after the second public hearing has been conducted.

CITY OF LAVON
Agenda Brief

MEETING: September 15, 2026 **ITEM: _7 - D_**

Item:

Discussion and action regarding the appointment of the Chairperson of the Planning and Zoning Commission.

Background:

The City Council made appointments/reappointments to the Planning and Zoning Commission in June.

The Code of Ordinances provides that the City Council will designate a member of the Planning and Zoning Commission to serve as the Chairperson.

The Planning and Zoning Commission then selects a Vice Chairperson from among their members.

Code Excerpts:

CITY OF LAVON
CODE OF ORDINANCES
DIVISION 2 Planning and Zoning Commission

§ 2.06.032. Appointment and term of members; removal of members; officers.

(d) Chairman. The city council shall designate a member of the commission as chairman for the planning and zoning commission at the first city council meeting in June of each year, or as soon thereafter as is reasonable. The member shall hold the position of chairman for a period of one year or until a new chairman is designated by the city council.

(e) Removal of members. The city council by majority vote may remove any member from the commission with or without cause at any time.

(f) Vice-chairman. The planning and zoning chairman shall select from the members of the planning and zoning commission a vice-chairman. The selected member shall be seated as vice-chairman upon approval of a majority vote of the planning and zoning commission.

Presently, David Rosenquist serves as the Chairperson and Deborah Nabors serves as the Vice Chairperson.

Mr. Rosenquist notified he city staff of his preference to step down as Chairperson, and to continue his service as a Commissioner.

CITY OF LAVON
Agenda Brief

MEETING: September 15, 2026 **ITEM: 8 - A**

Items:

Public hearing and discussion regarding the 2026 proposed tax rate of 0.433807 per $100 valuation, which is less than the no-new-revenue tax rate, meaning that the City of Lavon is not proposing to increase property taxes for the 2026 tax year.

1) Presentation of the proposed tax rate.
2) **PUBLIC HEARING** to receive comments regarding the proposed tax rate.
3) Discussion regarding the proposed tax rate.

Background:

As directed by the City Council, the Fiscal Year 26-27 Annual Budget has been prepared using a tax rate of $0.433807 per hundred dollars appraised valuation, which is less than the no-new-revenue tax rate of $0.437512, the voter-approval tax rate of $0.475203 and the de minimis tax rate of $0.458318.

The total tax rate is comprised of:

$0.286203 cents for maintenance and operations (M&O) and
$0.147604 cents for interest and sinking (I&S) for debt service
$0.433807 cents total tax rate per hundred dollars appraised valuation

In accordance with Truth-In-Taxation Law, taxpayers have the opportunity to express their views on the proposed tax rate. All discussions regarding the budget and proposed tax rate have occurred in duly posted open meetings. Section 26.05(d) of the law requires a taxing unit to hold a public hearing and publish notices in the newspaper before adopting a tax rate that exceeds the lower of the No-New-Revenue Tax Rate or Voter Approval Tax Rate. Because the proposed tax rate is lower than the No-New-Revenue rate, a public hearing is not required; however, it is being provided for the citizens to provide feedback and input.

Code Excerpt:

TEXAS TAX CODE

SEC. 26.05 TAX RATE (a) The governing body of each taxing unit shall adopt a tax rate for the current tax year and shall notify the assessor for the taxing unit of the rate adopted. The governing body must adopt a tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date prescribed by Section 41.001, Election Code, that occurs in November of that year. The tax rate consists of two components, each of which must be approved separately. The components are:

(1) for a taxing unit other than a school district, the rate that, if applied to the total taxable value, will impose the total amount described by Section 26.04(e)(3)(C), less any amount of additional sales and use tax revenue that will be used to pay debt service, or, for a school district, the rate calculated under Section 44.004(c)(5)(A)(ii)(b), Education Code; and

(2) the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the taxing unit for the next year.

b) A taxing unit may not impose property taxes in any year until the governing body has adopted a tax rate for that year, and the annual tax rate must be set by ordinance, resolution, or order, depending on the method prescribed by law for adoption of a law by the governing body. The vote on the ordinance, resolution, or order setting the tax rate must be separate from the vote adopting the budget. For a taxing unit other than a school district, the vote on the ordinance, resolution, or order setting a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance, resolution, or order…

The Chief Appraiser of the Collin County Appraisal District (CCAD) prepared and certified the appraisal roll for the City of Lavon, Texas, being that portion of the approved appraisal roll of the CCAD listing property taxable by the City of Lavon. Certified appraised values were provided to the city by CCAD on July 24, 2026.

Upon receipt of the certified values, the Collin County Tax Assessor Collector performed the calculations as required by Section 26.04 of the Texas Tax Code. Tax rate calculations were provided by the Collin County Tax Assessor Collector's Office on July 28, 2026.

On August 6, 2026, the City Council, with a record vote, called a public hearing on the proposed 2026 tax rate to be held on September 15, 2026. The City Council also indicated that it would vote on the proposed tax rate on September 15, 2026. The City of Lavon has fulfilled all requirements for public hearing, notice, and publication.

This year's proposed tax rate does not exceed the No-New-Revenue Tax Rate. This tax rate will raise more taxes for maintenance and operations than last year's tax rate. The required "Notice of 2026 tax year proposed property tax rate for the City of Lavon, Texas" was timely posted on the City website and published in The Wylie News.

The tax revenue funds a proposed budget that contains increased and enhanced police, fire, and emergency medical services, staffing, capital projects, and programs that residents have stated they want.

Staff Notes:

No action is recommended until after the Annual Budget is considered.

Attachments: 1) Tax Rate Calculation Worksheet – Form 50-856
2) Adoption of Tax Rate Steps
3) Worksheet – Section 26.05(b) of Property Tax Code
4) 2026 Notice of Estimated Taxes
5) Public Hearing Notice

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Lavon	972-843-4220
Taxing Unit Name	Phone *(area code and number)*
120 School Rd., Lavon, TX 75166	https://cityoflavon.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://api.collincountytx.gov/DocAPI-TruthInTaxationProxy/Document/41391086/Raw

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 1,449,937,743
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 125,281,467
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,324,656,276
4.	**Prior year total adopted tax rate.**	$ 0.420000/$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. **Original prior year ARB values:** .... $ 29,809,022	
	B. **Prior year values resulting from final court decisions:** .... - $ 27,867,616	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 1,941,406

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 38,973,724	
	B. Prior year disputed value:	- $ 508,791	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 38,464,933
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 40,406,339
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 1,365,062,615
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]		$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.		
	A. Absolute exemptions. Use prior year market value:	$ 213,884	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 15,161,895	
	C. Value loss. Add A and B. [7]		$ 15,375,779
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.		
	A. Prior year market value:	$ 0	
	B. Current year productivity or special appraised value:	- $ 0	
	C. Value loss. Subtract B from A. [8]		$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 15,375,779
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 117,099,279
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 1,232,587,557
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 5,176,867
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]		$ 27,128
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 5,203,995

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** .... $ 1,601,566,648 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 121,318,016 **E. Total current year value.** Add A and B, then subtract C and D.	$ 1,480,248,632
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 139,046,101 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 139,046,101
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 156,871,125
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 1,462,423,608
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 7,256,569
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 265,716,873

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 272,973,442
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,189,450,166
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.437512 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.262290 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,365,062,615
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 3,580,422
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A. M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year.......... + $ 15,682 **B. Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.......... – $ 306,966 **C. Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.......... +/- $ 0 **D. Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ -291,284 **E.** Add Line 31 to 32D.	$ 3,289,138
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,189,450,166
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.276525 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose**.**	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . $ 0.000000/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.276525/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . $ 0.000000/$100 **C.** Add Line 41B to Line 40.	$ 0.276525/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.286203/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . $ 0.000000/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . $ 0.000000/$100 c. Add Line D42(B)(b) to Line 42. . . . $ 0.000000/$100 d. Enter the **current year unused increment rate** from Line 68 . . . $ 0.000000/$100 e Add Line D42(c) to Line D42(d). . . . $ 0.000000/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000/$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount . . . . . . $ 2,158,600 **B.** Subtract **unencumbered fund amount** used to reduce total debt. . . . . . – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) . . . . . – $ 0 **D.** Subtract **amount paid** from other resources . . . . . – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 2,158,600
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 2,158,600
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] . . . . . 100.00 % **B.** Enter the prior year actual collection rate. . . . . . 99.18 % **C.** Enter the 2024 actual collection rate. . . . . . 99.34 % **D.** Enter the 2023 actual collection rate. . . . . . 100.56 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 2,158,600
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,462,423,608
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.147604 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.433807 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,462,423,608
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.437512 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.437512 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.433807 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.433807 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,462,423,608
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.433807 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.436871/$100
	B. Unused increment rate (Line 68)	$ 0.046107/$100
	C. Subtract B from A	$ 0.390764/$100
	D. Adopted Tax Rate	$ 0.420000/$100
	E. Subtract D from C	$ -0.029236/$100
	F. 2025 Total Taxable Value (Line 61)	$ 1,312,999,170
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.479024/$100
	B. Unused increment rate (Line 67)	$ 0.000273/$100
	C. Subtract B from A	$ 0.478751/$100
	D. Adopted Tax Rate	$ 0.420000/$100
	E. Subtract D from C	$ 0.058751/$100
	F. 2024 Total Taxable Value (Line 60)	$ 1,030,446,221
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 605,397
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.374629/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.374629/$100
	D. Adopted Tax Rate	$ 0.420000/$100
	E. Subtract D from C	$ -0.045371/$100
	F. 2023 Total Taxable Value (Line 60)	$ 884,267,424
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 605,397
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.041396/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.475203/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.276525 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,462,423,608
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.034189 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.147604 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.458318 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.420000 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,232,587,557
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,189,450,166
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.475203 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.437512 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate .... $ 0.475203 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. .... $ 0.458318 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Jayna Dean
Printed Name of Taxing Unit Representative

sign here Jayna Dean
Taxing Unit Representative

7/30/2026
Date

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

Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-110

City of Lavon
Taxing Unit Name

972-843-4220
Phone Number *(area code and number)*

120 School Rd., Lavon, TX 75166
Taxing Unit's Address, City, State, ZIP Code

http://cityoflavon.com
Taxing Unit's Website Address

2026
Current Tax Year

Page 1 of 1

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://api.collincountytx.gov/DocAPI-TruthInTaxationProxy/Document/41391086/Raw

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.[2]

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone .	**Captured Appraised Value** Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value.[3]
Lavon TIRZ #2	121,318,016.00
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.03(e)
[3] Tex. Tax Code §26.03(c)

§26.05 of Property Tax Code
Steps Required for Adoption of Tax Rate & Budget

Entity Name: City of Lavon **Date: 08/18/2026 12:03 PM**

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate does not exceed the no-new-revenue tax rate. A motion to adopt an ordinance, resolution, or order setting the tax rate does not require the language about "tax increase" as stated in §26.05(b) of Property Tax Code.

If this year's proposed debt rate exceeds the minimum debt rate as described in Section 26.05(a-1) the motion to adopt an ordinance, resolution, or order setting the debt rate must be approved by at least 60 percent of the members of the governing body and state:

I move that a proposed rate to pay debt service of $0.147604 per $100 of taxable value be approved. This rate exceeds the City of Lavon debt service rate described under Texas Tax Code Section 26.05(a)(1) of $0.000000 by $0.147604. The excess revenue collected from the proposed rate will be used for .

Statement Required in the Ordinance, Resolution, or Order Setting:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $23.91.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

City of Lavon ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $23.91.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
City of Lavon

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	$1,365,062,615
2. Last year's M&O tax rate. Enter Line 29 of the Voter-Approval Tax Rate Worksheet.	$0.262290/$100
3. M&O taxes refunded for years preceding tax year 2025.	$15,682
4. TIF Adjustment. Enter Line 32B of the Voter-Approval Tax Rate Worksheet.	$306,966
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	$3,289,139
6. This year's total taxable value. Enter line 22 of the No-New-Revenue Tax Rate Worksheet.	$1,462,423,608
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	$0.286203/$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	$4,185,500
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	$896,361
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	$0.437512/$100
11. This year's proposed total tax rate.	$0.433807/$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	$-0.003705
13. Percentage change in total tax rate. Divide Line 12 by line 10.	-0.85%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 40 of the Voter-Approval Tax Rate Worksheet.	$0.276525/$100
15. This year's proposed M&O tax rate.	$0.286203/$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	$0.009678
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	3.50%
Raised M&O Taxes on a $100,000 Home	
18. This year's taxable value on a $100,000 home.	$100000
19. Last year's M&O tax rate.	$0.262290/$100
20. This year's proposed M&O tax rate.	$0.286203/$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	$23.91
22. Percentage change in M&O taxes.	9.11%

2026 Notice of Estimated Taxes

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.

You may request the same information from the assessor of each taxing unit for your property, by requesting their contact information from the county assessor listed below:

Collin County Tax Office
PO Box 8046, McKinney TX 75070
www.collincountytx.gov/tax-assessor
972.547.5020

Direct link to the Collin County local property tax database: CollinTaxInfo.org

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A property owner may register to receive email notifications regarding updates to the property tax database. To register, do the following:

1. Visit CollinTaxInfo.org
2. Search for your property
3. Click the 'View' link in the search results
4. Click the 'Subscribe to Notifications' link in the top-right corner
5. Provide your email address and submit the form
6. You will receive a confirmation email, click the 'Confirm Subscription' link inside

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of $0.433807 per $100 valuation has been proposed by the governing body of City of Lavon.

PROPOSED TAX RATE	$0.433807 per $100
NO-NEW-REVENUE TAX RATE	$0.437512 per $100
VOTER-APPROVAL TAX RATE	$0.475203 per $100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for City of Lavon from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that City of Lavon may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that City of Lavon is not proposing to increase property taxes for the 2026 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 15, 2026 AT 6:30 PM AT Lavon City Hall, 120 School Rd., Lavon, TX 75166.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, City of Lavon is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Governing Body of City of Lavon at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:	Mike Shepard Rachel Dumas	Mike Cook Lindsey Hedge
AGAINST the proposal:	Travis Jacob	

PRESENT and not voting:

ABSENT:

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Lavon last year to the taxes proposed to be imposed on the average residence homestead by City of Lavon this year.

	2025	2026	Change
Total tax rate (per $100 of value)	$0.420000	$0.433807	increase of 0.013807 per $100, or 3.29%
Average homestead taxable value	$368,335	$358,124	decrease of -2.77%
Tax on average homestead	$1,547.01	$1,553.57	increase of $6.56, or 0.42%
Total tax levy on all properties	$5,268,574	$6,344,096	increase of $1,075,522, or 20.41%

For assistance with tax calculations, please contact the tax assessor for City of Lavon at 972-547-5020 or taxassessor@collincountytx.gov, or visit https://www.collincountytx.gov/tax-assessor/services for more information.

CITY OF LAVON
Agenda Brief

MEETING: September 15, 2026 **ITEM: 8 - B**

Items:

Public hearing, discussion, and action regarding the proposed 2026-27 Annual Budget, for which a link can be found on the homepage of the City website lavontx.gov and in the meeting packet.

1) Presentation of the proposed Annual Budget.
2) **PUBLIC HEARING** to receive comments regarding the proposed Annual Budget.
3) Discussion and action regarding the proposed Annual Budget and accompanying Ordinance No. **2026-09-02** approving and adopting a Budget for the City for the Fiscal Year October 1, 2026 through September 30, 2027; providing that expenditures for said fiscal year shall be made in accordance with said Budget; and providing an effective date.

Background:

Each year, the budget preparation process begins with the departments submitting a proposed budget that consists of an update of the prior year intended to provide for the same-level continuation of service delivery, equipment, and staffing levels adjusted for anticipated cost increases/decreases. The department directors also provide proposed budget enhancements for their respective departments to improve and expand programmed services.

Since May 2026, the City Council has conducted four budget work sessions, as well as a Public Hearing, all in posted meetings open to the public. The direction provided by the City Council in the work sessions has been incorporated into the proposed budget.

Budget enhancement requests added into this FY 25-26 and programmed into FY 26-27 include:

- additional Police Detective
- Development Coordinator (Planner upgrade)
- part-time Maintenance Worker for Public Works
- Step Up Pay for Firefighters
- replacement of two Police Vehicles
- additional Public Works Service Truck
- enhanced Animal Control Services
- Agenda Software
- Technical Upgrades for Council Chambers
- Administrative Clerk for Police
- Human Resources Generalist
- modest cost of living increases and adjustments
- three Emergency Monitors/Defibrillators
- two additional Police Vehicles
- Utility Task Vehicle for Public Works
- additional Grounds Maintenance Equipment
- improved retirement plan liability position

In addition to continuation of the current level of services, the above items can be funded, and services expanded within a proposed budget that is a balanced budget based on a tax rate that is less than the No-New-Revenue rate and is not technically considered an increase in property taxes. Additional revenue sources also fund the balanced budget.

In accordance with Section 102.006 of the Texas Local Government Code, a public hearing was conducted on August 18, 2026 to receive input on the proposed budget and a second, courtesy public hearing is scheduled for September 15, 2026.

The general fund contains the resources and expenditures that encompass essentially all general City operations, exclusive of utilities or enterprise functions. The ending position of the general fund budget continues to exceed the City's stated policy of maintaining 25% fund balance in the general fund.

The utility fund budget contains a reimbursement to the general fund for the debt service payments for the wastewater treatment plant and sanitary sewer system expansion. The utility fund continues to fund major system expansions and is adding a new program for Inflow & Infiltration.

This is the second of two public hearings and action is scheduled for the September 15, 2026 meeting.

A record vote of the City Council is required to adopt the budget.

Staff Notes:

Approval is recommended.

Attachments:
1) Proposed Ordinance and Budget
2) Budget Steps
3) Supporting Information

CITY OF LAVON, TEXAS

ORDINANCE NO. 2026-09-02

Adopting Budget FY 2026-27

AN ORDINANCE OF THE CITY OF LAVON, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager has submitted to the Mayor and City Council a proposed budget of the expenditures and revenues of all City Departments, Divisions, and Offices for the Fiscal Year 2026-2027; and

WHEREAS, the City Council reviewed the submitted budget and held a duly posted Public Hearing that was noticed as provided by state law; and

WHEREAS, the City Council, after considering testimony at public hearings on August 18, 2026 and September 15, 2026, reviewing departmental services and studying the submitted budget has determined that the proposed FY 2026-27 budget will sufficiently provide for services for the residents of the City of Lavon and that the budget should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAVON, COLLIN COUNTY, TEXAS:

Section 1. That the appropriations as designated for the payment of expenses for the operation of the City government, hereinafter itemized by a true and correct copy of the Annual Budget hereto attached as "**Exhibit A**", are hereby approved.

Section 2. That the expenditures during the fiscal year shall be made in accordance with the budget approved by this ordinance, unless otherwise authorized by a duly enacted ordinance of the City, said budget document being on file for public inspection in the office of the City Secretary.

Section 3. That all other ordinances and code provisions in conflict herewith are hereby repealed to the extent of any such conflict or inconsistency.

Section 4. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

Section 5. That the necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this ordinance shall take effect immediately from and after its passage, as the law in such case provides.

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas, on this 15th day of September 2026.

APPROVED:

____
Vicki Sanson, Mayor

ATTEST:

____
Rae Norton, City Secretary

RECORD VOTE

Council Member	**Voted For**	**Voted Against**	**Absent**
Mike Shepard, Place 1	________	________	________
Mike Cook, Place 2	________	________	________
Travis Jacob, Place 3	________	________	________
Rachel Dumas, Place 4	________	________	________
Lindsey Hedge, Place 5	________	________	________

CITY OF LAVON, TEXAS

ORDINANCE NO. 2026-09-02

EXHIBIT A

FY26-27 Budget

City of Lavon
Fiscal Year 2026-2027
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,075,522, which is a 20.41 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $1,184,178.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison		
	2026-2027	**2025-2026**
Property Tax Rate:	$0.433807/100	$0.420000/100
No-New-Revenue Tax Rate:	$0.437512/100	$0.408981/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.276525/100	$0.223906/100
Voter-Approval Tax Rate:	$0.475203/100	$0.436871/100
Debt Rate:	$0.147604/100	$0.157710/100

Taxpayer Impact Statement

Fiscal Year (Tax Year): Tax Rate Description	Median-Valued Homestead	Tax Rate per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025): Adopted 2025 Tax Rate	359,482	$0.420000	$1,509.82
FY 2026-2027 (TY 2026): No New Revenue Tax Rate	338,502	$0.437512	$1,480.99
FY 2026-2027 (TY 2026): Proposed 2026 Tax Rate	338,502	$0.433807	$1,468.45

City of Lavon

FY 2026-2027 Proposed Budget

9/15/2026

	Available	Revenues	Expenditures	Remainder
General Fund				
General Fund	7,782,854	11,470,830	14,332,851	4,920,833
Debt Service				
Interest & Sinking Fund	559,588	2,286,230	2,136,100	709,718
Special Revenue Funds				
Municipal Court Jury Fund	511	-	500	11
MC Child Safety/Truancy Fund	26,092	-	26,000	92
MC Judicial Enhancements Fund	1,717	-	1,500	217
MC Building Security & Technology Fund	26,739	5,000	8,400	23,339
Opioid Abatement Fund	5,577	-	5,577	-
Law Enforcement Training Fund	119	3,300	3,400	19
Forfeiture Fund	1,227	-	1,227	-
Public Safety Fees	1,317,733	150,000	-	1,467,733
Street Sales Tax Fund	2,045,213	800,000	2,800,000	45,213
Trails of Lavon Streets Fund	10,695	-	10,695	-
Elevon Streets Fund	269,700	-	269,700	-
Hotel Occupancy Tax (HOT) Fund	3,010	700	-	3,710
Public Education Grant (PEG) Fund	61,253	3,500	-	64,753
TIRZ/TIF Fund	20,008	844,020	825,000	39,028
Collin County Open Space (CCOS) Fund	-	806,174	806,174	-
FEMA Grants	(36,938)	307,107	233,232	36,938
Capital Projects Funds				
Series 2023 Construction Fund	5,102,893	110,000	5,212,893	-
Utility Fund				
Utilities Fund	20,564,920	8,405,000	10,660,230	18,309,690
Economic Development Corp				
EDC Fund	1,524,852	902,700	2,427,552	-
EDC Construction & Maintenance Fund	172,583	1,200	97,119	76,664

FY2027 BUDGET NOTICE FOR THE CITY OF LAVON

This budget will raise more total property taxes than last year's budget by $1,075,522 or 20.41%, and of that amount $1,184,178 is tax revenue to be raised from new property added to the tax roll this year.

NOTICE OF PUBLIC HEARING AND BUDGET SUMMARY FOR FY2027 CITY OF LAVON

NOTICE IS HEREBY GIVEN, PURSUANT TO Chapter 8, Section 8.04 of the City of Lavon Home Rule Charter, the Lavon City Council will conduct a public hearing on the proposed City Budget for Fiscal Year 2027 on the 18th day of August 2026, at 6:30 p.m. in the Council Chambers of Lavon City Hall, 120 School Rd, Lavon, TX. Copies of the proposed budget are available for inspection by the public at the City Secretary's Office during regular business hours, and can be viewed online at www.cityoflavon.com.

The following is a summary of the budget as **proposed 8/18/2026**.

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ALL OPERATING AND CAPITAL FUNDS

FISCAL YEAR 2026-2027 BUDGET

	GENERAL FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	UTILITY FUND	TOTAL ALL FUNDS
ESTIMATED BEGINNING BALANCES	7,782,854	559,588	5,450,091	5,102,893	22,494,920	41,390,347
REVENUES:						
Ad Valorem Taxes	4,293,380	2,214,230	842,520	-	-	7,350,130
Sales/other Taxes	1,620,000	-	1,601,400	-	-	3,221,400
Franchise Fees	280,000	-	3,500	-	-	283,500
Intergovernmental	33,000	-	809,474	-	-	842,474
Grants	-	-	307,107	-	-	307,107
Licenses & Permits	2,659,570	-	150,000	-	-	2,809,570
Fines & Forfeitures	130,650	-	5,000	-	-	135,650
Services	237,500	-	-	-	7,755,000	7,992,500
Investment Income	550,000	72,000	62,700	110,000	650,000	1,444,700
Miscellaneous	4,000	-	2,000	-	-	6,000
TOTAL REVENUES	9,808,100	2,286,230	3,783,701	110,000	8,405,000	24,393,030
Transfers from Other Funds	1,662,730	-	40,000	-	-	1,702,730
Issuance of Long Term Debt	-	-	-	-	-	-
TOTAL AVAILABLE RESOURCES	19,253,684	2,845,818	9,273,791	5,212,893	30,899,920	67,486,107
EXPENDITURES:						
General Government	3,532,011	7,500	25,000	-	-	3,564,511
Police	3,831,795	-	10,203	-	-	3,841,998
Fire	3,103,400	-	-	-	-	3,103,400
Municipal Court	116,236	-	36,400	-	-	152,636
Parks & Recreation	15,000	-	-	-	-	15,000
Development Services	1,696,735	-	-	-	-	1,696,735
Public Works	1,168,445	-	500,000	-	-	1,668,445
Utilities	-	-	-	-	4,497,500	4,497,500
Debt Service	-	2,128,600	-	-	-	2,128,600
Economic Development	-	-	2,524,671	-	-	2,524,671
Capital Projects	869,230	-	4,419,801	5,212,893	4,500,000	15,001,924
TOTAL EXPENDITURES	14,332,851	2,136,100	7,516,075	5,212,893	8,997,500	38,195,419
Transfers to Other Funds	-	-	-	-	1,662,730	1,662,730
ENDING FUND BALANCE	4,920,833	709,718	1,757,716	-	20,239,690	27,627,958

TOTAL REVENUES/TRANSFERS IN	26,095,760
NET DECREASE (INCREASE) IN FUND BALANCE	13,762,389
TOTAL APPROPRIABLE FUNDS	39,858,149

Steps Required for Discussion, Proposal, and Adoption of Budget

Entity Name: City of Lavon

Date: 08/18/2026 12:04 PM

Steps for the Proposal of the Budget:

This year's property tax levy will raise more revenue from property taxes than in the preceding year. The governing body must hold a separate vote to ratify the property tax increase reflected in the budget. This vote must be in addition to and separate from the vote to adopt the budget or the vote to set the tax rate. Counties that maintain a website must post the proposed budget when it is filed with the county clerk. The adopted budget must also be posted on the website when it is filed with the county clerk.

The following statement must be included on the notices of public hearing on proposed budget. It must also be included on the cover page of the proposed budget, in 18-point type or larger.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $1,075,522 OR 20.41%, AND OF THAT AMOUNT, $1,184,178 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Steps for the Adoption of the Budget:

-A vote to adopt the budget must be a record vote.
-An adopted budget must contain a cover page stating a record vote of each member of the governing body by name, the property tax rates for the current and preceding fiscal year, the total amount of debt obligations, and the following statement in 18 point font:
This budget will raise more revenue from property taxes than last year's budget by an amount of $1,075,522, which is a 20.41 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $1,184,178.
-The budget and cover page must be filed with the clerk and posted on the entity's website at least until the date of the first anniversary the budget is adopted.

Taxpayer Impact Statement (Required when Discussing or Adopting the Budget):

If the taxing unit will be discussing or adopting the budget, add the below statement to the open meeting notice. The taxing unit also must post the proposed budget on the taxing unit's homepage.

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$359,482	Adopted 2025 Tax Rate: $0.420000	$1,509.82
FY 2026-2027 (TY 2026)	$338,502	2026 No New Revenue Tax Rate: $0.437512	$1,480.99

FY 2026-2027 (TY 2026)	$338,502	Proposed 2026 tax rate based on the proposed budget for 2026-27: $0.433807	$1,468.45

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**

CITY OF LAVON
BUDGET
FY 2026-27

SUPPLEMENTAL

PROPOSED

September 15, 2026

City of Lavon
Budget Planning Calendar
2026-27

The calendar is based on a proposed tax rate that will NOT exceed the voter approval tax rate and will NOT trigger an automatic election.

Mar 29	File Financial Statement from Municipal Audit with City Secretary
Apr-Jul	Department Directors review YTD and work on budget projections and proposals
May 19	**Budget Introduction** and additional dates
Jul 7	**Budget Work Session** – review of projections and budget requests
Jul 17	File *Proposed Budget* with City Secretary and post on website (30 days before vote)
Jul 17	Send newspaper notice for Budget Public Hearing on 8/4, 8/18, published 7/23 (10 days)
Jul 21	**Budget Work Session –** review projections, budget requests and CIP
Jul 23	Publish in newspaper budget public hearing notice for 8/4, 8/18 Budget Public Hearing
Jul 25	Deadline for the appraisal district to certify values to taxing units Collin County Tax A/C to calculate no-new tax rate and voter-approval tax rate
Jul 28	Post on website Notice of Budget Public Hearing (7 days before hearing)
Aug 6	**Propose tax rates** Post on website homepage NNR, VAR and debt info, notify CCAD
Aug 7	CCAD mails Transparency Postcards
Aug 18	**Tax Rate record vote**, schedule Tax Rate Public Hearing **Public Hearing on Budget**
Aug 28	Send newspaper notice for Tax Rate Public Hearing on 9/15, to publish 9/3
Sep 3	Publish in newspaper tax rate public hearing notice for 9/15 Tax Rate Public Hearing Posted on the transparency website, *www.CollinTaxes.org*
Sep 8	Post on website Notice of Tax Rate Public Hearing (7 days before hearing)
Sep 15	**Public Hearing on Tax Rate** Consider Proposed Tax Rate, **Record Vote** Consider Proposed Budget and CIP, **Record Vote**
Sep 16	Provide approved tax rate information to Collin County Tax Office (deadline 9-16)
Oct 1	New Fiscal Year begins

2026-2027
BUDGET

The city's budget and the services provided are foundational to the success of the city

Budget Philosophy

Priority Budgeting

Focuses on allocating resources

to achieve results

that align with the City's Strategic Plan.

2026 STRATEGIC PLAN EXECUTIVE SUMMARY

The Core Purpose of the City organization is to:

- Ensure a safe and secure community;
- Establish and foster relationships within the community;
- Serve as stewards of planning, infrastructure, and investment;
- Communicate relevant information in a timely manner;
- Provide a family-oriented place for generations to stay and grow;
- Continuously improve the quality of life in Lavon.

TWO-YEAR GOALS

Welcome to Lavon where we…

Plan & design our community

Protect what's important

Nurture our relationships

Distinguish ourselves from the rest

Invest in Lavon's future

Enjoy community fun

Communicate with each other

Population Estimates

NCTCOG Population Estimates - Annual

Year Jan 1	Population	increase in population
2026	15,147	3,751
2025	11,396	3,242
2024	8,154	956
2023	7,198	1,488
2022	5,710	1,310
2021	4,400	190
2020	4,210	350
2019	3,860	350
2018	3,510	290
2017	3,220	

Listed highest to lowest tax rates of cities with paid police and fire departments

Entity Name	Exemptions Offered	Homestead Local%	Over-65 Local Amount	Over-65 Freeze	Disabled Person Local Amount	Disabled Person Freeze	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
Farmersville City	DP, FR, GIT, OV65	--	$30,000	Yes	$30,000	Yes	$0.49	$0.23	$0.73
Dallas City	CCF, DP, FR, HS, OV65	20.00%	$175,000	No	$175,000	No	$0.51	$0.19	$0.70
Garland City	DP, FR, HS, OV65	11.00%	$60,000	No	$60,000	No	$0.29	$0.40	$0.69
Sachse City	DP, OV65	--	$50,000	Yes	$50,000	Yes	$0.46	$0.19	$0.65
Royse City	DP, OV65	--	$6,000	Yes	$5,000	No	$0.32	$0.26	$0.58
Celina City	DP, OV65	--	$30,000	Yes	$30,000	Yes	$0.26	$0.31	$0.58
Van Alstyne City	DP, FR, OV65	--	$5,000	Yes	--	Yes	$0.31	$0.25	$0.55
Wylie City	DP, OV65	--	$30,000	Yes	$30,000	Yes	$0.42	$0.12	$0.54
Richardson City	DP, OV65	--	$160,000	No	$160,000	No	$0.32	$0.22	$0.54
Carrollton City	DP, FR, HS, OV65	20.00%	$110,000	No	$110,000	No	$0.39	$0.15	$0.54
Anna City	DP, FR, HS, OV65	3.00%	$30,000	No	$30,000	No	$0.36	$0.17	$0.53
Prosper Town	DP, FR, HS, OV65	17.50%	$10,000	Yes	$3,000	Yes	$0.32	$0.18	$0.51
Melissa City	DP, FR, HS, OV65	6.00%	$30,000	Yes	$30,000	Yes	$0.32	$0.14	$0.45
Princeton City	DP, FR, OV65	--	$25,000	Yes	$25,000	Yes	$0.25	$0.19	$0.44
Plano City	DP, FR, HS, OV65	20.00%	$40,000	Yes	$40,000	Yes	$0.32	$0.12	$0.44
Frisco City	DP, FR, HS, OV65	20.00%	$80,000	Yes	$80,000	Yes	$0.29	$0.13	$0.43
Lavon City	DP, FR, GIT, HS, OV65	1.00%	$20,000	Yes	$20,000	Yes	$0.26	$0.16	$0.42
Allen City	DP, FR, HS, OV65	5.00%	$50,000	No	$25,000	No	$0.32	$0.10	$0.42
McKinney City	CCF, DP, FR, GIT, OV65	--	$90,000	No	$90,000	No	$0.28	$0.14	$0.41
Murphy City	DP, FR, GIT, OV65	--	$50,000	No	$50,000	No	$0.27	$0.09	$0.36
Fairview Town	DP, OV65	--	$60,000	No	$60,000	No	$0.24	$0.08	$0.32
Parker City	FR, GIT, OV65	--	$50,000	No	--	No	$0.31	$0.00	$0.31

COLLIN CENTRAL APPRAISAL DISTRICT

2026 Tax Rate Options

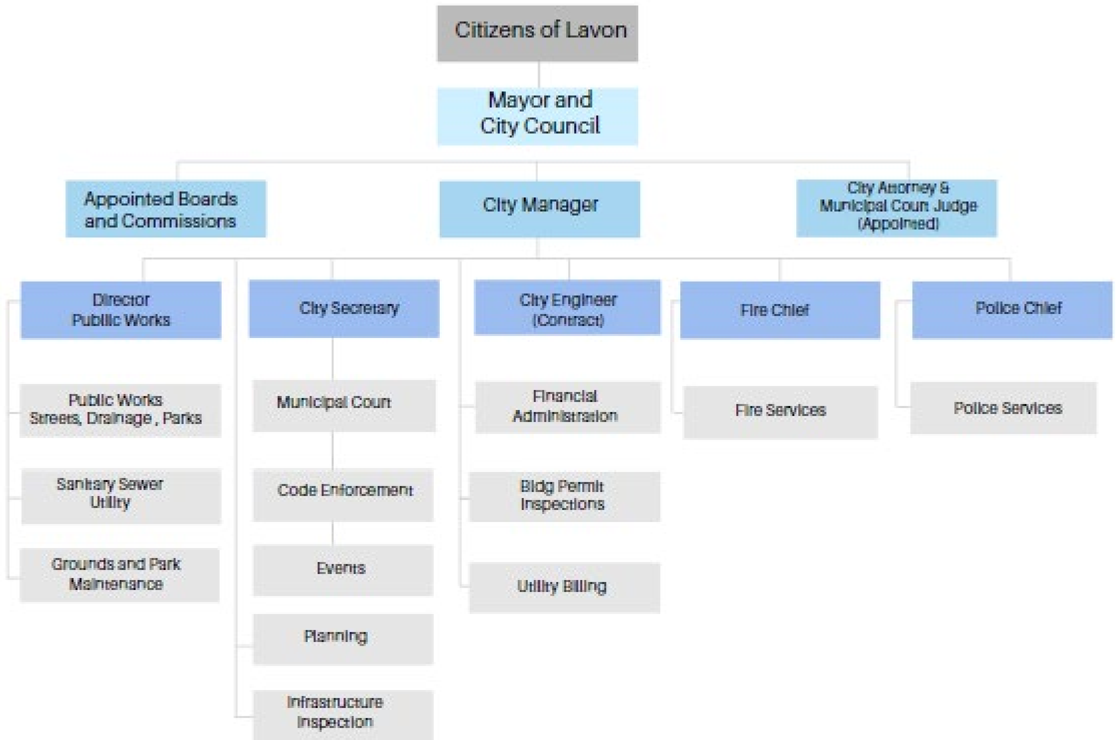
Voter Approval Tax Rate w/Increment	$0.475203
De Minimis Tax Rate	$0.458318
No New Revenue Tax Rate	$0.437512
Voter Approval Tax Rate w/o Increment	$0.433807

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

City of Lavon

Organizational Chart



City of Lavon

Authorized Staffing Plan	2019-20 ACTUAL	2020-21 ACTUAL	2020-21 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 APPROVED AMENDED	2026-27 PROPOSED
Municipal Court Services								
Municipal Court Clerk	1	1	1	1	1	1	1	1
Total	1	1	1	1	1	1	1	1
Administration Services								
City Manager	0.5	1	1	1	1	1	1	1
City Secretary	0.5	1	1	1	1	1	1	1
Controller - PT	0	0	0	0	0	0	0.5	0.5
HR Generalist	0	0	0	0	0	0	0	1
Accounting Administrator	1	1	1	1	1	1	1	1
Municipal Services Coordinator	1	1	1	1	1	1	1	1
Utility Billing Clerk	1	0	0	1	1	1	1	1
IT Specialist	0	1	1	0	0	0	0	0
File clerk - PT	0	0	0	0	0	0	0.5	0.5
Total	4	5	5	5	5	5	6.0	7.0
Development Services								
Inspector (prev in PW)	0	0	0	1	1	1	1	1
Development Coordinator	0	0	0	0	0	0	0	1
Senior Planner	0	0	0	0	0	0	1	0
Code Enforcement Officer	0	0	0	0.5	0.5	0.5	0.25	0.25
Total	0	0	0	0	0	0	2.25	2.25
Fire Services								
Fire Chief	1	1	1	1	1	1	1	1
Fire Marshal	0	0	0	0	0	0	0	1
Fire Lieutenant	0	0	0	1	3	3	3	3
Fire Driver	0	0	0	0	3	3	3	3
Firefighter-EMT or Paramedic	0	0	0	6	3	3	6	6
Firefighter/EMT - PT (FT Equiv)	0	0	0	0	0	0	3	4
Administrative Assistant	0	0	0	0.5	0.5	0.5	1	1
Total	1	1	1	8.5	10.5	10.5	17	19
Police Services								
Police Chief	1	1	1	1	1	1	1	1
Asst. Police Chief	0	0	0	0	0	0	0	1
Police Captain	0	0	0	1	1	1	1	0
Police Lieutenant	1	1	1	0	0	0	2	2
Police Sergeant	2	2	2	3	5	5	4	4
Detective Corporal	1	1	1	2	2	2	2	3
Patrol Officer	7	7	7	8	8	8	9	9
PT Sergeant	0.5	0.5	0.5	0.5	0.5	0.5	0	0
PT Patrol Officer	0	0	0	0.5	0.5	0.5	0	0
Patrol Support Admin Asst	0	0	0	0	1	1	1	1
Evidence Tech/Admin Asst	0	0	0	1	1	1	1	1
Administrative Assistant	0	0	0	0	0	0	0.5	1
Total	12.5	12.5	12.5	17	19	19	21.5	23
Public Works Services								
Director of Public Works	1	1	1	1	1	1	1	1
Facilities Technician	0	0	0	0	0	0	1	1
Crewleader	0	0	0	1	1	1	2	2
PW Maintenance Worker II	2	2	2	2	2	2	2	2
PW Maintenance Worker I	0	0	0	0	2	2	1	1
PT Maintenance Worker	0	0	0	0	0	0	0	0.5
PT Maintenance Worker-seasonal	0	0	0	0	0.5	0.5	0.5	0.5
Total	3	3	3	4	6.5	6.5	7.5	8
Total Positions Authorized	**21.5**	**22.5**	**22.5**	**35.5**	**42.0**	**42.0**	**55.25**	**60.25**

CURRENT PROJECTS

CIP-42: LAVON EAST WWTP

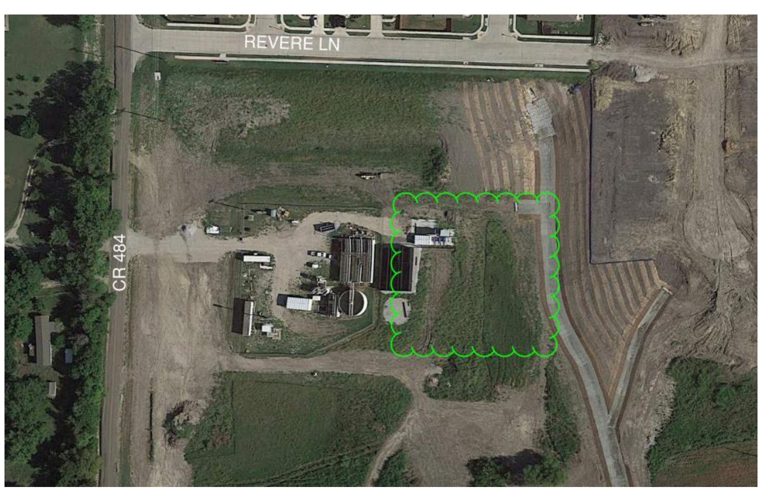
Project Scope: A new 1.0 MGD Wastewater Treatment Plant (WWTP) (Ultimate 2.62 MGD) located south of CR 541 and east of FM 2755 within Elevon Section 4 development. The plant is sized to serve Elevon Sections 3, 4 & 5, Elevon North and additional properties within the Bluff Creek drainage basin area.

STATUS: Phase 1 (Lift Station) Under Construction – Completion December 2026
Phase 2 - Under Design (90% Complete)

CIP-21: BEAR CREEK WWTP EXPANSION, PHASE 4

Project Scope: Construct the final expansion of Bear Creek WWTP from current 0.50 MGD to 0.75 MGD.

STATUS: Under Construction – Completion December 2027



CURRENT PROJECTS

CIP-45: LAVON NORTH WWTP (PH 2)

Project Scope: Expand facility with a new 0.25 MGD Wastewater Treatment Plant (WWTP) to the ultimate permitted 0.40 MGD. The plant will serve the Elevon Section 2 area.

STATUS: Start design in 2027

CIP-41: CR 483 RECONSTRUCTION

Project Scope: Improvements in CR 483 south of Lavon Trail Parkway to the City Limits. Repairs to failed areas could include reconstructing with new base and asphalt or an asphalt overlay with pothole repairs.

STATUS: Design start September 2026

CURRENT PROJECTS

CIP-15: CITYWIDE PARK & TRAIL IMPROVEMENTS

Project Scope: Extension/connection of Developer and City constructed trails for a contiguous trail system and construction of public parks. Includes planning & design services.

STATUS: Ongoing

CIP-20: STRATEGIC PROPERTY ACQUISITION

Project Scope: Purchase of property to facilitate City services.

CIP-18: COMMUNITY PARK

Project Scope: Construct game fields and amenities at a new facility.

CIP-XX: PD COMPLEX

Project Scope: Planning for a new police department facility.

CIP-XX: CITY BRANDING SIGNAGE

Project Scope: Design and construct City branding signage for main entrances to the City.

CIP-XX: STREET REHABILITATION

Project Scope: Street projects as determined by Public Works/Engineers and approved by City Council.

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Lavon	972-843-4220
Taxing Unit Name	Phone *(area code and number)*
120 School Rd., Lavon, TX 75166	https://cityoflavon.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://api.collincountytx.gov/DocAPI-TruthInTaxationProxy/Document/41391086/Raw

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]		$ 1,449,937,743
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]		$ 125,281,467
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 1,324,656,276
4.	**Prior year total adopted tax rate.**		$ 0.420000 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 29,809,022	
	B. **Prior year values resulting from final court decisions:**	- $ 27,867,616	
	C. **Prior year value loss.** Subtract B from A.[4]		$ 1,941,406

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 38,973,724 **B. Prior year disputed value:** .... - $ 508,791 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 38,464,933
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 40,406,339
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,365,062,615
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 213,884 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 15,161,895 **C. Value loss.** Add A and B. [7]	$ 15,375,779
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 15,375,779
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 117,099,279
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,232,587,557
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 5,176,867
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 27,128
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 5,203,995

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** .... $ 1,601,566,648 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 121,318,016 **E. Total current year value.** Add A and B, then subtract C and D.	$ 1,480,248,632
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 139,046,101 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 139,046,101
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 156,871,125
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 1,462,423,608
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 7,256,569
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 265,716,873

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 272,973,442
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,189,450,166
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.437512 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.262290 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,365,062,615
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 3,580,422
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. . . . . + $ 15,682	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . – $ 306,966	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . $ -291,284	
	E. Add Line 31 to 32D.	$ 3,289,138
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,189,450,166
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.276525 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.276525/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.000000/$100	
	C. Add Line 41B to Line 40.		$ 0.276525/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.286203/$100
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000/$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000/$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000/$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 2,158,600 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 2,158,600
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 2,158,600
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 99.18 % **C.** Enter the 2024 actual collection rate. .... 99.34 % **D.** Enter the 2023 actual collection rate. .... 100.56 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 2,158,600
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,462,423,608
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.147604 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.433807 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,462,423,608
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.437512 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.437512 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.433807 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.433807 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,462,423,608
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.433807 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.436871/$100
	B. Unused increment rate (Line 68)	$ 0.046107/$100
	C. Subtract B from A	$ 0.390764/$100
	D. Adopted Tax Rate	$ 0.420000/$100
	E. Subtract D from C	$ -0.029236/$100
	F. 2025 Total Taxable Value (Line 61)	$ 1,312,999,170
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.479024/$100
	B. Unused increment rate (Line 67)	$ 0.000273/$100
	C. Subtract B from A	$ 0.478751/$100
	D. Adopted Tax Rate	$ 0.420000/$100
	E. Subtract D from C	$ 0.058751/$100
	F. 2024 Total Taxable Value (Line 60)	$ 1,030,446,221
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 605,397
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.374629/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.374629/$100
	D. Adopted Tax Rate	$ 0.420000/$100
	E. Subtract D from C	$ -0.045371/$100
	F. 2023 Total Taxable Value (Line 60)	$ 884,267,424
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 605,397
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.041396/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.475203/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.276525 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,462,423,608
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.034189 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.147604 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.458318 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.420000 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,232,587,557
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,189,450,166
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.475203 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.437512 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate........ $ 0.475203 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate......... $ 0.458318 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Jayna Dean
Printed Name of Taxing Unit Representative

sign here Jayna Dean
Taxing Unit Representative

7/30/2026
Date

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

Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-110

City of Lavon
Taxing Unit Name

972-843-4220
Phone Number *(area code and number)*

120 School Rd., Lavon, TX 75166
Taxing Unit's Address, City, State, ZIP Code

http://cityoflavon.com
Taxing Unit's Website Address

2026
Current Tax Year

Page 1 of 1

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://api.collincountytx.gov/DocAPI-TruthInTaxationProxy/Document/41391086/Raw

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.[2]

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone .	**Captured Appraised Value** Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value.[3]
Lavon TIRZ #2	121,318,016.00
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.03(e)
[3] Tex. Tax Code §26.03(c)

COLLIN CENTRAL APPRAISAL DISTRICT
2026 CERTIFIED
ESTIMATE OF TAXABLE VALUE

TAXING ENTITY NAME	2025 CERTIFIED TAXABLE VALUE, SUPP # 14, MARCH 13, 2026	2026 NON-HOMESTEAD 23.231 LIMITATION LOSS	2026 ESTIMATED NEW PROPERTY (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2026 ESTIMATED ANNEXATIONS TAXABLE (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2026 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24, 2026	2026 ESTIMATED TAXABLE VALUE COMPARED TO 2025 SUPP # 14	2026 ESTIMATED PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR	2026 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2025 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 13, 2026 SUPP #14	2026 AVG HOMESTEAD MARKET VALUE, AS OF 2026 NOTICES APRIL 15, 2026	2026 ESTIMATED OVER-65 FREEZE TAXABLE LOSS	2026 CERTIFIED FREEZE ADJUSTED TAXABLE VALUE (ROUNDED)
SCHOOLS												
ALLEN ISD	$22,956,262,326	-$74,105,748	$459,251,000	$0	**$23,040,000,000**	**0.36%**	-1.64%	2.00%	$606,946	$606,111	$2,302,952,222	**$20,730,000,000**
ANNA ISD	$4,164,294,206	-$94,084,855	$323,571,000	$0	**$4,270,000,000**	**2.54%**	-5.23%	7.77%	$369,749	$362,451	$236,771,884	**$4,030,000,000**
BLAND ISD	$33,321,026	-$1,780,103	$6,150,000	$0	**$35,800,000**	**7.44%**	-11.02%	18.46%	$416,848	$385,410	$2,296,968	**$33,500,000**
BLUE RIDGE ISD	$546,419,023	-$18,483,002	$32,131,000	$0	**$552,000,000**	**1.02%**	-4.86%	5.88%	$354,002	$341,783	$45,339,497	**$506,000,000**
CELINA ISD	$6,063,523,365	-$125,690,598	$829,607,000	$0	**$6,420,000,000**	**5.88%**	-7.80%	13.68%	$611,530	$576,861	$443,237,658	**$5,970,000,000**
COMMUNITY ISD	$3,046,188,039	-$30,061,186	$393,743,000	$0	**$3,340,000,000**	**9.65%**	-3.28%	12.93%	$352,222	$356,074	$261,282,052	**$3,070,000,000**
FARMERSVILLE ISD	$1,442,510,461	-$26,161,908	$101,291,000	$0	**$1,470,000,000**	**1.91%**	-5.12%	7.02%	$345,558	$331,116	$115,135,144	**$1,350,000,000**
FRISCO ISD	$48,973,091,968	-$103,381,264	$1,149,191,000	$0	**$49,180,000,000**	**0.42%**	-1.92%	2.35%	$712,361	$704,368	$3,076,012,541	**$46,100,000,000**
LEONARD ISD	$33,776,060	-$1,363,454	$1,842,000	$0	**$34,200,000**	**1.26%**	-4.20%	5.45%	$301,899	$304,005	$2,843,056	**$31,300,000**
LOVEJOY ISD	$4,726,639,017	-$9,239,280	$102,936,000	$0	**$4,830,000,000**	**2.19%**	0.01%	2.18%	$1,077,079	$1,095,074	$1,123,824,029	**$3,700,000,000**
MCKINNEY ISD	$29,916,782,986	-$191,244,342	$1,530,999,000	$0	**$30,740,000,000**	**2.75%**	-2.37%	5.12%	$575,133	$567,437	$3,532,361,747	**$27,200,000,000**
MELISSA ISD	$4,969,585,754	-$104,809,167	$354,213,000	$0	**$5,110,000,000**	**2.83%**	-4.30%	7.13%	$504,379	$499,084	$297,919,798	**$4,810,000,000**
PLANO ISD	$74,848,858,314	-$232,293,747	$665,166,000	$0	**$75,220,000,000**	**0.50%**	-0.39%	0.89%	$611,927	$618,442	$11,311,401,360	**$63,900,000,000**
PRINCETON ISD	$5,459,328,715	-$61,011,682	$619,929,000	$0	**$5,710,000,000**	**4.59%**	-6.76%	11.36%	$317,161	$303,792	$197,004,407	**$5,510,000,000**
PROSPER ISD	$20,245,160,533	-$68,693,255	$1,031,207,000	$0	**$20,560,000,000**	**1.56%**	-3.54%	5.09%	$771,097	$745,134	$1,700,645,515	**$18,850,000,000**
ROCKWALL ISD	$1,289,202	$0	$0	$0	**$1,170,000**	**-9.25%**	-9.25%	0.00%	$891,507	$980,796	$460,027	**$709,000**
ROYSE CITY ISD	$400,032,519	-$6,282,285	$35,894,000	$0	**$424,000,000**	**5.99%**	-2.98%	8.97%	$324,180	$323,095	$20,235,506	**$403,000,000**
TRENTON ISD	$27,417,592	-$1,503,229	$0	$0	**$25,300,000**	**-7.72%**	-7.72%	0.00%	$399,891	$420,705	$3,235,571	**$22,000,000**
VAN ALSTYNE ISD	$177,148,567	-$4,687,007	$40,479,000	$0	**$207,000,000**	**16.85%**	-6.00%	22.85%	$529,427	$521,124	$17,806,369	**$189,000,000**
WHITEWRIGHT ISD	$11,864,153	-$363,208	$318,000	$0	**$11,600,000**	**-2.23%**	-4.91%	2.68%	$419,258	$402,387	$1,111,265	**$10,400,000**
WYLIE ISD	$10,989,519,357	-$94,706,219	$180,749,000	$0	**$10,810,000,000**	**-1.63%**	-3.28%	1.64%	$483,634	$473,527	$1,069,871,891	**$9,740,000,000**

COLLIN CENTRAL APPRAISAL DISTRICT
2026 CERTIFIED
ESTIMATE OF TAXABLE VALUE

TAXING ENTITY NAME	2025 CERTIFIED TAXABLE VALUE, SUPP # 14, MARCH 13, 2026	2026 NON-HOMESTEAD 23.231 LIMITATION LOSS	2026 ESTIMATED NEW PROPERTY (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2026 ESTIMATED ANNEXATIONS TAXABLE (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2026 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24, 2026	2026 ESTIMATED TAXABLE VALUE COMPARED TO 2025 SUPP # 14	2026 ESTIMATED PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR	2026 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2025 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 13, 2026 SUPP #14	2026 AVG HOMESTEAD MARKET VALUE, AS OF 2026 NOTICES APRIL 15, 2026	2026 ESTIMATED OVER-65 FREEZE TAXABLE LOSS	2026 CERTIFIED FREEZE ADJUSTED TAXABLE VALUE (ROUNDED)
CITIES & TOWNS												
CITY OF ALLEN	$23,116,592,141	-$67,619,511	$450,986,000	$0	**$23,270,000,000**	**0.66%**	-1.29%	1.95%	$594,881	$592,448	N/A	**N/A**
CITY OF ANNA	$4,371,729,095	-$73,517,091	$260,771,000	$49,972,312	**$4,470,000,000**	**2.25%**	-4.86%	7.11%	$361,981	$351,739	N/A	**N/A**
CITY OF BLUE RIDGE	$121,799,649	-$2,761,182	$1,409,000	$0	**$113,000,000**	**-7.22%**	-8.38%	1.16%	$226,761	$198,262	N/A	**N/A**
CITY OF CARROLLTON	$171,569,551	$0	$0	$0	**$163,000,000**	**-4.99%**	-4.99%	0.00%	N/A	N/A	N/A	**N/A**
CITY OF CELINA	$9,040,915,407	-$119,728,106	$1,031,819,000	$92,507,055	**$9,540,000,000**	**5.52%**	-6.92%	12.44%	$650,840	$612,765	$636,820,578	**$8,900,000,000**
CITY OF DALLAS	$8,087,793,711	-$24,977,124	$76,504,000	$0	**$7,940,000,000**	**-1.83%**	-2.77%	0.95%	$694,040	$695,398	N/A	**N/A**
TOWN OF FAIRVIEW	$3,567,424,504	-$9,638,300	$102,132,000	$0	**$3,680,000,000**	**3.16%**	0.29%	2.86%	$941,559	$969,002	N/A	**N/A**
CITY OF FARMERSVILLE	$527,463,765	-$14,458,283	$10,988,000	$10,533,258	**$539,000,000**	**2.19%**	-1.89%	4.08%	$262,407	$266,472	$68,494,967	**$470,000,000**
CITY OF FRISCO	$34,522,151,953	-$74,400,399	$898,922,000	$0	**$34,800,000,000**	**0.80%**	-1.80%	2.60%	$774,761	$772,899	$2,148,837,172	**$32,650,000,000**
CITY OF GARLAND	$42,289,140	-$1,155,343	$0	$0	**$40,300,000**	**-4.70%**	-4.70%	0.00%	$545,948	$547,146	N/A	**N/A**
CITY OF JOSEPHINE	$350,572,659	-$1,715,800	$16,290,000	$410,423	**$370,000,000**	**5.54%**	0.78%	4.76%	$339,268	$345,359	$48,201,245	**$321,000,000**
CITY OF LAVON	$1,491,813,679	-$2,978,444	$283,089,000	$15,421,019	**$1,720,000,000**	**15.30%**	-4.71%	20.01%	$376,863	$368,593	$156,366,581	**$1,560,000,000**
LOWRY CROSSING	$373,792,334	-$6,308,980	$14,509,000	$0	**$396,000,000**	**5.94%**	2.06%	3.88%	$415,728	$433,284	$80,640,253	**$315,000,000**
CITY OF LUCAS	$2,738,309,768	-$12,128,638	$72,933,000	$1,657,990	**$2,880,000,000**	**5.17%**	2.45%	2.72%	$1,141,859	$1,187,397	$510,212,004	**$2,360,000,000**
CITY OF MCKINNEY	$44,896,222,207	-$160,939,542	$1,501,074,000	$13,704,410	**$45,150,000,000**	**0.57%**	-2.81%	3.37%	$576,696	$563,157	N/A	**N/A**
CITY OF MELISSA	$4,639,877,085	-$73,894,940	$333,437,000	$15,144,681	**$4,770,000,000**	**2.80%**	-4.71%	7.51%	$490,472	$476,254	$319,333,542	**$4,450,000,000**
CITY OF MURPHY	$3,963,613,132	-$13,439,532	$33,879,000	$0	**$4,050,000,000**	**2.18%**	1.32%	0.85%	$609,774	$620,390	N/A	**N/A**
CITY OF NEVADA	$236,852,397	-$2,445,097	$3,380,000	$21,296	**$244,000,000**	**3.02%**	1.58%	1.44%	$402,309	$422,231	N/A	**N/A**
TOWN OF NEW HOPE	$104,034,407	-$343,245	$5,403,000	$0	**$113,000,000**	**8.62%**	3.42%	5.19%	$393,490	$407,836	N/A	**N/A**
CITY OF PARKER	$2,130,079,965	-$14,080,919	$67,509,000	$0	**$2,310,000,000**	**8.45%**	5.28%	3.17%	$1,127,255	$1,196,195	N/A	**N/A**
CITY OF PLANO	$62,910,657,867	-$174,000,646	$664,068,000	$0	**$63,450,000,000**	**0.86%**	-0.20%	1.06%	$590,701	$593,651	$9,024,172,297	**$54,420,000,000**
CITY OF PRINCETON	$4,883,049,291	-$35,118,185	$475,948,000	$0	**$5,070,000,000**	**3.83%**	-5.92%	9.75%	$327,644	$312,468	$257,242,831	**$4,810,000,000**
TOWN OF PROSPER	$8,512,175,172	-$41,702,245	$340,394,000	$0	**$8,550,000,000**	**0.44%**	-3.55%	4.00%	$941,659	$916,936	$1,005,357,248	**$7,540,000,000**
CITY OF RICHARDSON	$10,869,421,478	-$20,760,251	$63,840,000	$0	**$10,950,000,000**	**0.74%**	0.15%	0.59%	$596,126	$606,583	N/A	**N/A**
CITY OF ROYSE CITY	$481,718,397	-$5,690,064	$34,828,000	$2,226,280	**$508,000,000**	**5.46%**	-2.24%	7.69%	$328,323	$324,564	$47,140,010	**$460,000,000**
CITY OF SACHSE	$1,797,910,783	-$4,324,408	$4,319,000	$0	**$1,770,000,000**	**-1.55%**	-1.79%	0.24%	$520,329	$513,423	$249,125,054	**$1,520,000,000**
TOWN OF ST. PAUL	$215,627,578	-$3,065,208	$2,505,000	$0	**$211,000,000**	**-2.15%**	-3.31%	1.16%	$606,294	$589,944	N/A	**N/A**
CITY OF VAN ALSTYNE	$79,254	-$188,707	$0	$0	**$78,500**	**-0.95%**	-0.95%	0.00%	N/A	N/A	N/A	**N/A**
CITY OF WESTON	$238,399,245	-$764,876	$34,356,000	$1,229,000	**$267,000,000**	**12.00%**	-2.93%	14.93%	$581,330	$574,160	$32,722,276	**$234,000,000**
CITY OF WYLIE	$8,691,133,344	-$53,773,705	$71,287,000	$0	**$8,695,000,000**	**0.04%**	-0.78%	0.82%	$447,679	$433,200	$1,014,646,320	**$7,680,000,000**

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COLLIN CENTRAL APPRAISAL DISTRICT
2026 CERTIFIED
ESTIMATE OF TAXABLE VALUE

TAXING ENTITY NAME	2025 CERTIFIED TAXABLE VALUE, SUPP # 14, MARCH 13, 2026	2026 NON-HOMESTEAD 23.231 LIMITATION LOSS	2026 ESTIMATED NEW PROPERTY (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2026 ESTIMATED ANNEXATIONS TAXABLE (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2026 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24, 2026	2026 ESTIMATED TAXABLE VALUE COMPARED TO 2025 SUPP # 14	2026 ESTIMATED PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR	2026 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2025 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 13, 2026 SUPP #14	2026 AVG HOMESTEAD MARKET VALUE, AS OF 2026 NOTICES APRIL 15, 2026	2026 ESTIMATED OVER-65 FREEZE TAXABLE LOSS	2026 CERTIFIED FREEZE ADJUSTED TAXABLE VALUE (ROUNDED)
COUNTY & COLLEGE												
COLLIN COUNTY	$269,360,839,112	-$1,249,803,088	$7,870,798,000	$0	**$272,800,000,000**	**1.28%**	-1.65%	2.92%	$599,487	$592,948	$35,626,690,358	**$237,100,000,000**
COLLIN CO. COLLEGE	$242,849,423,704	-$1,249,803,088	$7,755,483,000	$0	**$246,700,000,000**	**1.59%**	-1.61%	3.19%	$599,487	$592,948	$24,541,313,376	**$222,100,000,000**
SPECIAL DISTRICTS												
BAINBRIDGE MUD WBM	$0	$0	$0	$0	**$11,957,000**	**0.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
BLUE MEADOW MUD#1 WBMM1 (NOT TAXING)	$132,342	$0	$0	$0	**$0**	**-100.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
BLUE MEADOW MUD#2 WBMM2 (NOT TAXING)	$143,655	$0	$0	$0	**$0**	**-100.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
BLUE MEADOW MUD#3 WBMM3	$17,235,065	-$5,282,850	$11,932,000	$0	**$43,255,000**	**0.00%**	N/A	N/A	$203,374	$263,878	N/A	**N/A**
CELINA MMD #2 MCL02	$40,789,822	$0	$0	$0	**$116,349,000**	**0.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
CHAMBERS GROVE MUD#1 WCGM1	$15,826,283	$0	$0	$0	**$63,811,000**	**0.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
COLLIN CO EMERGENCY SERVICES DIST #1 ECC1	$0	-$224,586,567	$908,986,000	$204,166	**$15,497,149,000**	**0.00%**	N/A	N/A	N/A	$425,791	N/A	**N/A**
COLLIN CO.WCID #3 WCCW3	$1,142,710,840	-$459,332	$43,755,000	$0	**$1,110,000,000**	**-2.86%**	-6.69%	3.83%	$605,967	$577,083	N/A	**N/A**
COLLIN COUNTY MUD CR412 WM412	$119,480,457	$0	$2,083,000	$0	**$123,000,000**	**2.95%**	1.20%	1.74%	$361,272	$369,210	N/A	**N/A**
COLLIN COUNTY MUD#1 WCCM1	$2,004,175,026	-$2,078,228	$68,238,000	$0	**$1,990,000,000**	**-0.71%**	-4.11%	3.40%	$686,399	$665,858	N/A	**N/A**
COLLIN COUNTY MUD#2 WCCM2	$973,634,960	-$4,045,366	$136,719,000	$6,909,000	**$1,000,000,000**	**2.71%**	-12.04%	14.75%	$255,205	$238,874	N/A	**N/A**
COLLIN COUNTY MUD#4 WCCM4	$208,372,903	-$798,484	$59,475,000	$12,903,444	**$265,000,000**	**27.18%**	N/A	N/A	$248,689	$257,987	N/A	**N/A**
COLLIN COUNTY MUD#5 WCCM5	$51,697,697	-$1,198,745	$30,261,000	$0	**$79,200,000**	**53.20%**	N/A	N/A	$285,219	$462,014	N/A	**N/A**
COLLIN COUNTY MUD#6 WCCM6	$7,782,234	$0	$799,000	$0	**$44,815,000**	**0.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
COLLIN COUNTY MUD#10 WCM10	$41,233,184	$0	$44,848,000	$3,779,099	**$118,467,000**	**0.00%**	N/A	N/A	$154,462	$209,912	N/A	**N/A**
COLLIN COUNTY MUD#12 WCM12 (NOT TAXING)	$117,689	$0	$0	$0	**$0**	**-100.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
DOUBLE R MUD #2A WDRM2 (NOT TAXING)	$21,102	$0	$0	$39,510	**$0**	**-100.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
EAST COLLIN COUNTY MUD#1 WECM1	$349,632	-$101,687	$0	$0	**$23,470,000**	**0.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
EAST FORK FWSD #1A WEF1A	$87,713,318	-$29,808	$29,252,000	$0	**$106,000,000**	**20.85%**	N/A	N/A	$479,268	$417,049	N/A	**N/A**
ELEVON MUD #1A WEM1A	$169,812,878	-$217,664	$29,479,000	$0	**$189,000,000**	**11.30%**	N/A	N/A	$296,768	$293,412	N/A	**N/A**
GOLDEN RANCH MUD #1 (NOT TAXING)	$0	$0	$0	$0	**$0**	**-100.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**

COLLIN CENTRAL APPRAISAL DISTRICT
2026 CERTIFIED
ESTIMATE OF TAXABLE VALUE

TAXING ENTITY NAME	2025 CERTIFIED TAXABLE VALUE, SUPP # 14, MARCH 13, 2026	2026 NON-HOMESTEAD 23.231 LIMITATION LOSS	2026 ESTIMATED NEW PROPERTY (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2026 ESTIMATED ANNEXATIONS TAXABLE (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2026 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24, 2026	2026 ESTIMATED TAXABLE VALUE COMPARED TO 2025 SUPP # 14	2026 ESTIMATED PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR	2026 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2025 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 13, 2026 SUPP #14	2026 AVG HOMESTEAD MARKET VALUE, AS OF 2026 NOTICES APRIL 15, 2026	2026 ESTIMATED OVER-65 FREEZE TAXABLE LOSS	2026 CERTIFIED FREEZE ADJUSTED TAXABLE VALUE (ROUNDED)
SPECIAL DISTRICTS												
GOLDEN RANCH MUD #2 (NOT TAXING)	$0	$0	$0	$0	**$0**	**-100.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
LAKEHAVEN MUD WLHM	$230,453,710	-$217,406	$79,462,000	$0	**$299,000,000**	**29.74%**	N/A	N/A	$279,576	$301,645	N/A	**N/A**
LC MUD #1 WLCM1	$28,087,342	-$17,280	$17,240,000	$0	**$42,400,000**	**50.96%**	-10.42%	61.38%	$232,776	$298,617	N/A	**N/A**
MAGNOLIA POINTE MUD #1 WDRM1	$485,284,535	-$486,234	$35,942,000	$0	**$488,000,000**	**0.56%**	-6.85%	7.41%	$272,994	$260,412	N/A	**N/A**
MCKINNEY HILL PARK MUD #1 (NOT TAXING)	$0	$0	$0	$0	**$0**	**-100.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
MCKINNEY MUD#1 WMM1	$1,045,206,435	$0	$2,556,000	$0	**$978,000,000**	**-6.43%**	-6.67%	0.24%	$590,499	$559,451	N/A	**N/A**
MCKINNEY MUD#2 WMM2	$612,009,461	-$1,348,328	$89,485,000	$0	**$668,000,000**	**9.15%**	-5.47%	14.62%	$512,395	$510,491	N/A	**N/A**
MCKINNEY MUD#2A WMM2A (NOT TAXING)	$2,154,418	$0	$0	$0	**$0**	**-100.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
MESQUOAKEE RANCH MUD #1 (NOT TAXING)	$0	$0	$0	$0	**$0**	**-100.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
NORTH COLLIN COUNTY MUD#1 WNCM1	$18,315,772	$0	$0	$0	**$18,000,000**	**-1.72%**	-1.72%	0.00%	N/A	N/A	N/A	**N/A**
NORTH PARKWAY MMD#1 MNP1	$308,943,599	-$3,470,183	$106,435,000	$0	**$407,000,000**	**31.74%**	-2.71%	34.45%	$348,325	$455,541	N/A	**N/A**
RAINTREE MUD#1 WRTM1	$9,897,522	-$8,193	$0	$0	**$20,580,000**	**0.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
RAINWATER CROSSING MMD MRWC	$11,145,481	$0	$0	$0	**$74,970,000**	**0.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
RIVERFIELD MUD #1 WRFM1	$9,391,000	$0	$0	$0	**$9,340,000**	**-0.54%**	-0.54%	0.00%	N/A	N/A	N/A	**N/A**
SEIS LAGOS UTILITY DIST WSE	$454,422,489	-$7,640	$1,738,000	$0	**$453,000,000**	**-0.31%**	-0.70%	0.38%	$903,075	$913,247	N/A	**N/A**
SERENADE MUD WSM	$429,091	$0	$0	$3,770,830	**$32,350,000**	**0.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
SEVEN SPRINGS MUD #1 WSPM (NOT TAXING)	$0	$0	$0	$44,925,114	**$0**	**-100.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
SIXTH ELEMENT ALPHA MUD #1 (NOT TAXING)	$0	$0	$0	$0	**$0**	**-100.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
SOUTHEAST COLLIN CO MUD #1 WSEM1	$0	$0	$0	$0	**$4,697,000**	**0.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
TICKEY CREEK MUD #1 WTCM	$0	$0	$0	$20,416,201	**$20,100,000**	**0.00%**	N/A	N/A	N/A	N/A	N/A	**N/A**
TRAILS OF BLUE RIDGE RDTBR	$69,673,244	$0	$199,000	$0	**$65,200,000**	**-6.42%**	-6.71%	0.29%	$638,348	$606,974	N/A	**N/A**
UPTOWN MUD #1 WUM1	$126,563,109	-$1,916,639	$60,152,000	$0	**$303,500,000**	**0.00%**	N/A	N/A	$366,489	$479,056	N/A	**N/A**
VAN ALSTYNE MUD#2 WVAM2	$47,824,172	-$32,000	$4,770,000	$0	**$51,300,000**	**7.27%**	N/A	N/A	$309,463	$377,724	N/A	**N/A**
VAN ALSTYNE MUD#3 WVAM3	$52,661,120	-$1,621,715	$34,134,000	$0	**$83,600,000**	**58.75%**	N/A	N/A	$255,602	$344,265	N/A	**N/A**
WEST PRESTON MUD#1 WWPM1	$20,904,668	$0	$0	$0	**$60,400,000**	**0.00%**	N/A	N/A	$537,890	$524,557	N/A	**N/A**

CITY OF LAVON
Agenda Brief

MEETING: <u>September 15, 2026</u> **ITEM: __8 - C__**

Item:

Discussion and action regarding Ordinance No. **<u>2026-09-03</u>** to ratify the property tax change that is reflected in the Annual Budget for Fiscal Year 2026-27; and providing for an effective date.

Background:

The proposed tax rate reflected in the proposed budget is 0.433807.

Based upon the 2026 Tax Rate Calculation Worksheet prepared by the Collin County Tax Assessor Collector's (TAC) Office, the TAC Office determined that the proposed property tax rate of 0.433807 will raise more taxes <u>for maintenance and operations</u> than last year's tax rate.

Due to property tax revenue to be raised from new property added to the tax roll this year of $1,184,178, which equals 110.1% of the increase, the fiscal year's (FY) budget for 2026-27 will raise more revenue from property taxes than last year's budget by an amount of $1,075,522, which is a 20.41 percent increase from last year's budget.

Last year's tax rate placed a greater property tax burden on the citizens than this year's tax rate increase will place on the same citizens. Even though the rate increases, the taxable values have dropped, and the mathematical result is a tax decrease.

Services, staffing levels, capital projects and equipment are expanded in the proposed budget partly funded by property taxes.

Code Excerpt:

TEXAS LOCAL GOVERNMENT CODE

Sec. 102.007. ADOPTION OF BUDGET.

(c) Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law.

Staff Notes:
Approval is recommended.

Attachments: Proposed Ordinance

CITY OF LAVON, TEXAS

ORDINANCE NO. 2026-09-03

Ratify FY 2026-27 Property Tax Change

AN ORDINANCE OF THE CITY OF LAVON, TEXAS RATIFYING THE PROPERTY TAX CHANGE THAT IS REFLECTED IN THE ANNUAL BUDGET FOR FISCAL YEAR 2026-27; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Title 4, Chapter 102 of the Texas Local Government Code provides that the adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget; and

WHEREAS, due to property tax revenue to be raised from new property added to the tax roll this year of $1,184,178, which equals 110.1% of the increase, the fiscal year's (FY) budget for 2026-27 will raise more revenue from property taxes than last year's budget by an amount of $1,075,522, which is a 20.41 percent increase from last year's budget.

WHEREAS, after the required notice and public hearings, the City Council on September 15, 2026 passed and approved an ordinance that adopted the budget for the fiscal year beginning on October 1, 2026 and ending September 30, 2027.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAVON, COLLIN COUNTY, TEXAS:

Section 1. All of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

Section 2. That the City Council does hereby ratify the property tax change reflected in the operating budget for the City of Lavon, Texas for Fiscal Year 2026-2027, beginning October 1, 2026 and ending September 30, 2027, in accordance with Section 102-007 (c) of the Texas Local Government Code.

Section 3. That this ordinance shall be in full force and effect immediately upon its passage and approval by the City Council.

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas, on this 15th day of September 2026.

____
Vicki Sanson, Mayor

ATTEST:

____
Rae Norton, City Secretary

CITY OF LAVON
Agenda Brief

MEETING: September 15, 2026 **ITEM: _8 - D_**

Items:

Discussion and action regarding the Ordinance No. **2026-09-04** setting the tax rate for the 2026 Tax Year at total rate of $0.433807 per $100 of property valuation; levying taxes for the use and support of the Municipal Government of the City for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 on all property within the corporate limits of the City of Lavon, Texas; providing a sinking fund for the retirement of the bonded obligations of the City; apportioning each levy for the specific purpose and providing for collection of all annual taxes provided by state law; providing for due and delinquent dates together with penalties and interest; and providing a severability clause and an effective date.

Background:

The Fiscal Year 26-27 Annual Budget has been prepared using a tax rate of $ 0.433807 per hundred dollars appraised valuation, which is less than the no-new-revenue tax rate, less than the voter-approval tax rate and less than the de minimis tax rate.

The total tax rate is comprised of:

$0.286203 cents for maintenance and operations (M&O) and
$0.147604 cents for interest and sinking (I&S) for debt service.
$0.433807 cents

Code Excerpt:

TEXAS TAX CODE

SEC. 26.05 TAX RATE (a) The governing body of each taxing unit shall adopt a tax rate for the current tax year and shall notify the assessor for the taxing unit of the rate adopted. The governing body must adopt a tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date prescribed by Section 41.001, Election Code, that occurs in November of that year. The tax rate consists of two components, each of which must be approved separately. The components are:

(1) for a taxing unit other than a school district, the rate that, if applied to the total taxable value, will impose the total amount described by Section 26.04(e)(3)(C), less any amount of additional sales and use tax revenue that will be used to pay debt service, or, for a school district, the rate

calculated under Section 44.004(c)(5)(A)(ii)(b), Education Code; and

(2) the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the taxing unit for the next year.

b) A taxing unit may not impose property taxes in any year until the governing body has adopted a tax rate for that year, and the annual tax rate must be set by ordinance, resolution, or order, depending on the method prescribed by law for adoption of a law by the governing body. The vote on the ordinance, resolution, or order setting the tax rate must be separate from the vote adopting the budget. For a taxing unit other than a school district, the vote on the ordinance, resolution, or order setting a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance, resolution, or order…

Required statement per the Truth in Taxation Laws regarding Maintenance and Operations (M&O)

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $23.91.

THE TAX ON AN AVERAGE HOMESTEAD IS PROJECTED TO INCREASE BY $6.56/YEAR OR 54.7¢ PER MONTH.

THE TAXES ON A PROPERTY FROZEN FOR OVER 65 OR FOR DISABLED WILL NOT INCREASE.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that City of Lavon is not proposing to increase property taxes for the 2026 tax year.

The tax revenue funds a proposed budget that contains increased and enhanced police, fire and emergency medical services, staff, capital projects, and programs.

The vote on the ordinance setting the tax rate must be a record vote and 60% of the governing body must vote in favor of the adoption of the tax rate.

Staff Notes:

Approval is recommended. A motion to adopt the ordinance setting the tax rate must be made in the following form:

"I move that the property tax rate be increased by the adoption of a tax rate of 0.433807, which is effectively a 3.50 percent increase in the M&O tax rate."

Attachments: 1) Proposed Ordinance
2) Tax Rate Information – See Item 8-A.

CITY OF LAVON, TEXAS

ORDINANCE NO. 2026-09-04

Levy Ad Valorem Tax Rate

AN ORDINANCE OF THE CITY OF LAVON, TEXAS SETTING THE TAX RATE FOR THE 2026 TAX YEAR AT TOTAL RATE OF $0.433807 PER $100 OF PROPERTY VALUATION; LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027 ON ALL PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF LAVON, TEXAS; PROVIDING A SINKING FUND FOR THE RETIREMENT OF THE BONDED OBLIGATIONS OF THE CITY; APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE AND PROVIDING FOR COLLECTION OF ALL ANNUAL TAXES PROVIDED BY STATE LAW; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND PROVIDING A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

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

THE MAINTENANCE AND OPERATIONS TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $23.91.

WHEREAS, the City of Lavon is a Home Rule municipality chartered and operating pursuant to the enabling legislation of the State of Texas;

WHEREAS, the City Council of the City of Lavon hereby finds that the tax for the fiscal year beginning October 1, 2026 and ending September 30, 2027, hereinafter levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirement of the budget for the ensuing year;

WHEREAS, the City Council of the City of Lavon has approved, by a separate ordinance, the budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027; and

WHEREAS, the City Council has complied with all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAVON, COLLIN COUNTY, TEXAS THAT:

Section 1. All of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

Section 2. The City Council levies, approves, and orders to be assessed and collected for Fiscal Year 2026-2027 on all property in the corporate limits of the City of Lavon that is not exempt from taxation, a property (ad valorem) tax rate at $0.433807 per $100 of taxable value.

Section 3. For the payment of current expenses to be deposited in the general fund for the purposes of paying maintenance and operation expenditures of the City for the coming year, a tax rate of **$0.286203** on each one-hundred dollars ($100.00) of assessed value of all taxable property within the City as of January 1, 2026 shall be adopted.

Section 4. For the purpose of paying interest and principal for the redemption of bonds and other long-term debt obligations heretofore legally issued by the City, known as the Debt Service Fund, a tax rate of **$0.147604** on each one-hundred dollars ($100.00) of assessed value of all taxable property within the City as of January 1, 2026 shall be adopted.

Section 5. The Collin County Tax Assessor-Collector is authorized to assess and collect the property taxes owed to the City by employing the tax rate approved by the City Council. All monies collected and hereby apportioned are set apart for the specific purposes indicated and the funds shall be accounted for in such a manner as to readily show balances at any time.

Section 6. All ad valorem taxes shall become due and payable on October 1, 2026 and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2027. There shall be no discount for payment of taxes prior to February 1, 2027. Payment of taxes shall be due in one installment except as otherwise required by law. A delinquent tax shall incur all penalty and interest authorized by State L, Section 33.01 of the Property Tax Code.

Section 7. Taxes herein levied and uncollected as of January 31, 2027, shall be a first and prior lien against the property, which lien shall be superior and prior to all other liens.

Section 8. Taxes are payable at the Collin County Tax Office. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

Section 9. The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

Section 10. It is hereby declared by the City Council that if any of the sections, paragraphs, sentences, clauses, phrases, words, or provisions of this ordinance should be declared unconstitutional or otherwise invalid for any reason, such event shall not affect any remaining sections, paragraphs, sentences, clauses, phrases, words, or provisions of this ordinance.

Section 11. This ordinance shall be in full force and effect immediately upon its passage and approval by the City Council.

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas, on this 15th day of September 2026.

APPROVED:

____

Vicki Sanson, Mayor

ATTEST:

____

Rae Norton, City Secretary

RECORD VOTE

COUNCIL MEMBER	VOTED FOR	VOTED AGAINST	ABSENT
Mike Shepard, Place 1	_________	_________	_________
Mike Cook, Place 2	_________	_________	_________
Travis Jacob, Place 3	_________	_________	_________
Rachel Dumas, Place 4	_________	_________	_________
Lindsey Hedge, Place 5	_________	_________	_________

CITY OF LAVON
Agenda Brief

MEETING: September 15, 2026 **ITEM: 8 - E**

Item:

Public hearing, discussion, and action regarding a Fee Schedule for Fiscal Year 2026-2027.

1) Presentation of the Fee Schedule.
2) **PUBLIC HEARING** to receive comments regarding the Fee Schedule.
3) Discussion and action regarding Ordinance No. **2026-09-05** approving and adopting a Fee Schedule for the Fiscal Year October 1, 2026 through September 30, 2027; and providing an effective date.

Background:

The Fee Schedule provides the framework for fees charged for the various services and permits regulated by the City.

The proposed Fee Schedule includes a new fee for a Master Sign Plan Application and an increase in the fee for a Sign Variance Application related to the adoption of updated sign regulations.

Otherwise, no additional changes to the Fee Schedule are proposed.

Despite annual increases in the costs to the City from the contractors who provide services, this proposed Fee Schedule represents the **eighth** straight year with no fee increase for sanitary sewer service and the **tenth** straight year with no fee increase for residential garbage and recycling services.

This is the second public hearing to receive input on the proposed Fee Schedule.

Staff Notes: Approval is recommended.

Attachments: Proposed Ordinance and Fee Schedule

CITY OF LAVON, TEXAS
ORDINANCE NO. 2026-09-05

Fee Schedule – Fiscal Year 2026-27

AN ORDINANCE OF THE CITY OF LAVON, TEXAS APPROVING AND ADOPTING A FEE SCHEDULE FOR THE FISCAL YEAR OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council has authority to establish fees relating to City applications, permits and services; and

WHEREAS, the City Council conducted public hearings on August 18, 2026 and September 15, 2026 to receive input on the proposed Fee Schedule; and

WHEREAS, the City Council finds it to be in the best interests of the residents of Lavon to adopt the proposed Fee Schedule,

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

SECTION 1. That the Fee Schedule for fiscal year October 1, 2026 through September 30, 2027 be adopted, as shown attached hereto and incorporated herein as "Exhibit A".

SECTION 2. That this ordinance shall take effect immediately from and after its passage, as the law in such cases provides.

DULY PASSED and APPROVED by the City Council of the City of Lavon, Texas, on the 15th day of September 2026.

____
Vicki Sanson, Mayor

ATTEST:

____
Rae Norton, City Secretary

CITY OF LAVON, TEXAS
ORDINANCE NO. 2026-09-05

EXHIBIT A

FEE SCHEDULE

CITY OF LAVON
SCHEDULE OF FEES
FISCAL YEAR 2026-27

ITEM		PROPOSED FEES 2026-27
The City of Lavon will round cash transactions up to the nearest 5 cents. Credit/debit card purchases and payments by check, draft, or ACH are unaffected and will not be rounded.		
UTILITY SERVICES		
GENERAL		
Late Fee - Residential Services		$10.00
Late Fee - Commercial Services		10% overdue balance
Account Creation Admin Service Fee per utility		$50.00/service
Disconnect-Reconnect Fee per occurrence		$125.00
Deferred Payment Plan Fee		$25.00
Per state law, sales tax charged for utility services		
GARBAGE COLLECTION SERVICES		
Residential		
Residential Curbside Garbage / Recycling		$24.25/month
Sr Citizen Garbage /Recycling (age 60+)		$22.03/month
Extra polycart		$9.00/month each
Residential drop off at CWD transfer station		per CWD calculation
Unusual accumulation		calculated per situation
Commercial		
Calculated per size of container and frequency of collection		Billed directly by CWD
Container - 2 cubic yard, 1x week		$91.50
Container - 2 cubic yard, 2x week		$174.86
Container - 2 cubic yard, 3x week		$243.89
Container - 3 cubic yard, 1x week		$135.18
Container - 3 cubic yard, 2x week		$257.46
Container - 3 cubic yard, 3x week		$356.48
Container - 4 cubic yard, 1x week		$156.23
Container - 4 cubic yard, 2x week		$293.87
Container - 4 cubic yard, 3x week		$412.81
Container - 6 cubic yard, 1x week		$199.00
Container - 6 cubic yard, 2x week		$362.73
Container - 6 cubic yard, 3x week		$508.81
Container - 8 cubic yard, 1x week		$246.18
Container - 8 cubic yard, 2x week		$438.31
Container - 8 cubic yard, 3x week		$616.84
Special Services (locks, casters and enclosures) per pickup		per CWD
Recycling		$29.52
Unusual accumulation		calculated per situation
Collection more frequent than weekly		calculated per situation
WATER		
See Bear Creek Special Utility District for water rate information		www.bearcreeksud.com
SANITARY SEWER SERVICES		
Residential Single Family		$53.00/month
Residential Multifamily per unit		$53.00/month
Sewer Tap Fee - Residential Single Family per unit		$5,000.00
Sewer Tap Fee - Multi-Family per unit		$4,000.00
Sewer Tap Fee - Commercial/Retail Calculated Per Domestic Water Meter Size		
	Dom. Water Meter Size	Sewer Tap Fee
	5/8"	$5,000.00
	1"	$12,500.00
	1 1/2"	$25,000.00
	2"	$40,000.00
	3"	$75,000.00

CITY OF LAVON
SCHEDULE OF FEES
FISCAL YEAR 2026-27

ITEM		PROPOSED FEES 2026-27	
The City of Lavon will round cash transactions up to the nearest 5 cents. Credit/debit card purchases and payments by check, draft, or ACH are unaffected and will not be rounded.			
		4"	$125,000.00
		6"	$250,000.00
		8"	$400,000.00
	Sewer Tap Fee - Industrial / Extraordinary		Calculated by the city engineer
	Sanitary Sewer Line - Video Inspection		$150.00
	Non-Resident Montly Residential and Commercial Rate	Sewer charges shall be at the rate of 125% of the rate charged customers inside the corporate limits of the City for any customer located outside the corporate limits of the City.	
	Sewer Infrastructure Fee	Calculated per individual facility fixtures	
	Commercial - sum of base rate based on water meter size and a		
	Commercial Base Rate based on water meter size	Water Meter Size	Base Rate per month
		5/8"	$15.00
		3/4"	$22.50
		1"	$37.50
		1 1/2"	$75.00
		2"	$120.00
		3"	$240.00
		4"	$375.00
		6"	$750.00
	Commercial Volumetric Usage Rate	Water Usage gallons/month	Rate per 1,000 gallons/Month
		1-5,000	$4.00
		5,001 and over	$4.50
	Commercial - Flat Rate for water usage if usage information is not provided by the 15th of the month:		
		Water Meter Size	Monthly
		Less than 1"	$500.00
		1"	$1,000.00
		Greater than 1"	$1,500.00
	Commercial - credit if water usage is provided late but within 30 days of due date, applied once every 12 months		
		Water Meter Size	Monthly Credit
		Less than 1"	$450.00
		1"	$900.00
		Greater than 1"	$1,350.00
LAND USE SERVICES			
	Zoning Application Change to Listed Zoning District		$1,200.00
	Zoning Application Change to Planned Development District		$2,000.00
	Appeal, Variance, and Adjustment		$800.00
	Conditional or Special Use Permit		$1,200.00
	Preliminary Plat Application	$800.00+$20.00/acre+Engineering Fees*	
	Final Plat Application	$1,000.00+$40.00/acre+Engineering Fees*	
	Multi-Family Preliminary Plat Application	$800.00+$20.00/acre+Engineering Fees*	
	Multi-Family Final Plat Application	$1,000.00+$40.00/acre+Engineering Fees*	
	Replat		$800.00 + $25.00/acre
	Site Plan (including Landscape Plan)		$1,000.00
	Landscape Plan		$150.00
	Public Infrastructure Inspection		4% of cost * study per legislation
	Public Infrastructure Inspection - After Hours		$200.00/hour
	*Engineering Fees for Plat Review - 19 or less lots		$2,500.00
	*Engineering Fees for Plat Review - 20 or more lots		$4,000.00
	Engineer Review - Extraordinary		Cost + 10% admin fee
	Commercial Site and Civil Engineering Plan Review		$1,500.00

CITY OF LAVON
SCHEDULE OF FEES
FISCAL YEAR 2026-27

ITEM		PROPOSED FEES 2026-27
The City of Lavon will round cash transactions up to the nearest 5 cents. Credit/debit card purchases and payments by check, draft, or ACH are unaffected and will not be rounded.		
Construction Plans		$100.00 + cost
Civil Site Inspection		$500.00 + $100.00/acre
CODE ENFORCEMENT		
Administrative Fee per occurrence		$300.00
Habitual Criminal or Nuisance Determination Fee		$500 per determination
Annual Monitoring of Habitual Criminal or Nuisance Property		$150.00
SIGNS		
Signs		$125.00
Signs (electrical)		$250.00
Sign (temporary)		$50.00
Sign Variance		$200.00
Master Sign Plan		$1,000.00
BUILDING PERMIT & INSPECTION SERVICES		
RESIDENTIAL		
Residential Building Permit		$1.03 /square foot under roof
Inspection Outside Normal Business Hours		$75.00/hour
Outside Review		Cost of review
Second and subsequent Plan Review		$75.00/hour
Plan Substitution		per case
Reinspection		$75.00/hour
Shell Only Building under 100 sq. ft.		$50.00
Shell Only Building 100-150 sq. ft.		$150.00
Shell Only Building (150 sq. ft. or larger *not att to a res dwelling*)		80% of BVT
Remodel - *Residential Dwelling*		greater of $1.03 /square ft under roof or $200
Attached Accessory Use		greater of $0.50/sq ft or $150
Certificate of Occupancy - Residential		$50.00
Temporary CO - Residential		$50.00
Inspection for which no fee is listed		$75.00/hour
Residential Rental Property Registration - Initial & Ownership Change		$100.00
Residential Rental Property Registration - Annual Renewal		$75.00
Residential Rental Property City Inspection Fee		$75.00
Residential Rental Certificate of Occupancy		$25.00
NON-RESIDENTIAL COMMERCIAL		
Commercial Building Permit	Project Value or Building Value Table (BVT) per ICC	
$1.00 - $5,000.00		$200.00
$5,000.01 - $25,000.00		$200.00 for 1st $5,000 & $14.00 for each add. $1,000
$25,000.01 - $50,000.00		$440.00 for 1st $2,500 & $10.10 for each add. $1,000
$50,000.01 - $100,000.00		$652.50 for 1st $50,000 & $7.00 for each add. $1,000
$100,000.01 - $500,000.00		$944.00 for 1st $100,000 & $5.60 for each add. $1,000
$500,000.01 - $1,000,000.00		$3,234 for 1st $500,000 & $4.75 for each add. $1,000
$1,000,000.01 and up		$5,608 for 1st $1,000,000 & $3.65 for each add. $1,000
Shell Only Building under 150 sq. ft.		$200.00
Remodel - Commercial		BVT
Temporary CO - Commercial		$100.00
Certificate of Occupancy - Commercial		$100.00
Exterior Lighting Structures		$50.00/structure
Finish Out - Commercial; separate permit for each		$350 plus BVT
Multifamily Carport		$150+$0.50/sq ft
Multifamily Garage		$200+$0.50/sq ft
Parking Lots		$200.00 / 10,000 sq. ft.

CITY OF LAVON
SCHEDULE OF FEES
FISCAL YEAR 2026-27

ITEM		PROPOSED FEES 2026-27	
The City of Lavon will round cash transactions up to the nearest 5 cents. Credit/debit card purchases and payments by check, draft, or ACH are unaffected and will not be rounded.			
FIRE CODE SERVICE FEES (for fire alarm and fire sprinkler systems, based on valuation of installation value)			
	GENERAL		
	Fire Plat Review per hour		$110.00
	Fire Certificate of Occupancy C/O Inspection per addres/unit		$110.00
	Commercial Annual Inspection/Tenant or Single Use Structure		$100.00
	One- and Two- Family Plan Review per review		$200.00
	One- and Two- Family (SF) Annual Fire Sprinkler Inspection		$50.00
	Multifamily Plan Review and Initial Inspection/Dwelling Unit		$300.00
	Multifamily Annual Inspection/Building Floor		$100.00
	Multifamily Plan Review and Initial Inspection per Garage/Carport		$60.00
	Fire Sprinkler Inspection per site visit		$110.00
	PLAN REVIEW - New, Remodel, Addition, Alteration	Project Valuation	
		$1,000 and less	$50.00
		$1,001 to $25,000	$210.00
		$25,001 to $50,000	$350.00
		$50,001 to $100,000	$575.00
		$100,001 to $500,000	$950.00
		$500,001 to $1,000,000	$1,225.00
		$1,000,001 to $3,000,000	$1,775.00
		$3,000,001 to $6,000,000	$2,650.00
		$6,000,001 and greater	$2,650+$0.25/each addl $1000
	INSPECTION - New, Remodel, Addition, Alteration	Project Valuation	
		$1,000 and less	$50.00
		$1,001 to $25,000	$275.00
		$25,001 to $50,000	$600.00
		$50,001 to $100,000	$950.00
		$100,001 to $500,000	$1,175.00
		$500,001 to $1,000,000	$1,485.00
		$1,000,001 to $3,000,000	$2,100.00
		$3,000,001 to $6,000,000	$3,135.00
		$6,000,001 and greater	$3,135+$0.25/each addl $1000
	ADDITIONAL SERVICES - Plan Review / Inspection		
	Commercial/Non-residential Annual Fire Inspection		$0.00
	Residential-Home Health Care/Day Care (annual)		$50.00
	Com/Non-residential/Day Care Reinspection per reinspection		$50.00
	Family home or Foster Family		No Charge (1 per year)
	Fire Sprinkler Pump		$110.00
	Water Tanks for Fire Prevention		$110.00
FENCES			
	Fence (new, replace, or repair > 10') - First 100 feet		$50.00
	Fence (new or replacement) over 100 feet		$0.50/lin foot over 100
	Minor Fence Repair less than 10' total		No Fee
	Fence Variance		$100.00
GENERAL			
	Working without Permit - Investigation Fee		Cost of review
	Prebuilt under 100 sq ft		$50.00
	Building Demolition		$75.00
	Contractor Registration (excl plumbers, electricians and mechanical)		$50 per year
	Flatwork		$100.00
	Mechanical		$75.00

CITY OF LAVON
SCHEDULE OF FEES
FISCAL YEAR 2026-27

ITEM		PROPOSED FEES 2026-27
The City of Lavon will round cash transactions up to the nearest 5 cents. Credit/debit card purchases and payments by check, draft, or ACH are unaffected and will not be rounded.		
Moving a building		$100 + any inspection
Plumbing		$75.00
Retaining Wall		$200.00 + cost
Right of Way Activity Permit unless superseding agreement		$50.00 + cost
Roofing w/deck replacement		$100.00
Roofing w/out deck replacement		$100.00
Right of Way Activity Permit		$100.00
TxDOT Driveway Permit Review - Ord. No. 2022-06-01		$450.00
POOLS, SPAS, IRRIGATION		
Commercial Pools		$1,500.00
Above Ground Pool - Seasonal		$1.00
Above Ground Pool		$50.00
In-Ground Swimming Pool		$400.00
Spa		$100.00
OSSF modification and review		$200.00
Sprinkler System		$150.00
SEPTIC SERVICES (OSSF)	***OSSF Agent Delegation relinquished to Collin County***	
HEALTH SERVICES		
Annual Food Service Permit unless already permitted by DSHS		$258.00
Annual Food Service Permit Late Fee		$25.00/week after Jan 1
Complaint confirmation inspection		$65.00
Health Re-inspections		$50.00
Temporary Food Sales for a single event up to 3 days if not DSHS		$50.00/event
Temporary Food Sales for a single event if not DSHS		$50.00/day
Mobile Food Unit (MFU) Health Registration if not DSHS		$100.00/year
MISCELLANEOUS		
Alcoholic Beverage Permit		Per state law
Non-Specified Improvements		$50.00 + cost
Street Closure - Commercial		$50.00 plus cost
Street Closure - neighborhood		$1.00
Parade Permit - Commercial		$50.00 + police cost
Parade Permit - Neighborhood		$1.00
Parade Permit - Government Sponsored		No Fee
Request for Special Session City Council or P&Z		$200.00
Permit Extensions - 1st request		No Fee
Permit Extensions - 2nd or more request		20% of permit fee
Special Use Permit (other)		$100.00 + insp & advertising
Sexually oriented business - license application fee		$500.00
Sexually oriented business - application processing fee		$60.00
Sexually oriented business - replacement card or on-site card		$35.00
Sexually oriented business reinstatment fee in lieu of suspension		$500.00
Solictor's Permit		$25.00
Unattended Donation/Collection Box (UD/CD) Ord. 2023-02-04		
UD/BC non-refundable Application Fee		$50.00
UD/BC non-refundable Annual Renewal Fee		$50.00
UD/CB Impound/Storage Fee - per day		$25.00
Habitual Nuisance/Criminal Property Fee/Year per Sec 4.09.009		$2,500.00
PARK PAVILION RENTAL		

CITY OF LAVON
SCHEDULE OF FEES
FISCAL YEAR 2026-27

ITEM			PROPOSED FEES 2026-27
The City of Lavon will round cash transactions up to the nearest 5 cents. Credit/debit card purchases and payments by check, draft, or ACH are unaffected and will not be rounded.			
	Park Pavilion - resident		$35.00/hour
	Park Pavilion - non-resident		$50.00/hour
FILM FRIENDLY SERVICES			
	Total or disruptive use - regular operating hours		$500.00 / day
	Partial, non-disruptive use		$250.00 / day
	Total closure or obstruction		$50.00 per block, per day
	Partial closure or obstruction		$25.00 per block, per day
	Use of City parking lots & areas and City streets		$50.00 per block or lot/day
ADMINISTRATIVE			
	Copies / Black & White		$0.10 / side
	Copies / Color		$2.00 / side
	Copy of Audio CD		$1.00 / CD
	Research / compilation		per state law
	Items larger than 11" x 17"		cost + labor
	Outsource copies		cost + labor
	Pass-thru billing admin fee		10%
	NSF Check Fee		$35.00/incident
FIRE DEPARTMENT SERVICES			
	Underground Fire Main Permit		$50.00
	Accident Reports		$10.00
	Burn permit, issued per ord (90 days), 2+acres only		$25.00
	Fireworks event permit per event		$150.00
	(fee maybe waived - non-profit group)		
	FM, FD/PD Fire Watch/Standby - no equipment Min 2 hours		$50.00/hour
	FM, FD/PD Fire Watch/Standby - with equipment	per contract or as app by Fire Marshal	
	Mobile Food prep w propane or other cooking gas usage annual		$50.00
	False alarm notification fee		$50.00
	Service Fee - After two (2) false alarms in the 12-mo period immediately preceding any false alarm		$50.00 per each occurrence

CITY OF LAVON
Agenda Brief

MEETING: September 15, 2026 **ITEM: 8 - F**

Item:

Public hearing, discussion, and action regarding a Five-Year Capital Improvements Plan (CIP) for Fiscal Years 2027 to 2031.

1) Presentation of the proposed CIP.
2) **PUBLIC HEARING** to receive comments regarding the proposed CIP.
3) Discussion and action regarding Ordinance No. **2026-09-06** approving a Five-Year Capital Improvements Plan for Fiscal Years 2027 to 2031.

Background:

The proposed CIP projects have been organized by the City Engineer and staff based upon the priorities of and the direction provided by the City Council and by the Strategic Plan.

Regular CIP progress reports and City Council work sessions have provided numerous opportunities for public education and input.

The CIP projects frequently span fiscal years. A schedule of funding requirements and sources is included in the CIP for the City Council's consideration. Some funding sources are designated or restricted and others are discretionary.

The types of capital projects include wastewater treatment plants (WWTP), new roads, road reconstruction, parks and trail improvements, park design, facilities planning, and property acquisition.

Proposed projects for FY 27 specifically include, in total or in part:

Lavon East WWTP, Ph 1 and 2	Bear Creek WWTP, Ph 4 Expansion
Lavon North WWTP, Ph 2	CR 483 Reconstruction
Park and Trail Improvements	Strategic Property Acquisition
Community Park Design	Police Department Complex Design
Branding	Street Rehabilitation

Staff Notes: Approval is recommended.

Attachments: 1) Proposed Ordinance and Five-Year Capital Improvements Plan
2) Schedule of Funding Requirements and Sources

CITY OF LAVON, TEXAS

ORDINANCE NO. 2026-09-06

Five Year Capital Improvements Plan FY 27-31

AN ORDINANCE OF THE CITY OF LAVON, TEXAS APPROVING A FIVE-YEAR CAPITAL IMPROVEMENTS PLAN FOR FISCAL YEARS 2027 TO 2031.

WHEREAS, after study, community engagement, feedback and analysis, the City Council approved a 2026 update to the embarked on an update to the Comprehensive Plan; and

WHEREAS, the City Council engaged a professional engineer to work with the staff and City Council to identify, study, and refine the long-term capital needs of the City, prepare cost estimates, guide projects prioritization, undertake preliminary design where feasible and prepare a Five-Year Capital Improvements Plan; and

WHEREAS, the City Council conducted public hearings on August 18, 2026 and September 15, 2026 to receive input on the proposed Capital Improvements Plan and current year priorities; and

WHEREAS, the Council has determined it is in the best interests of the residents of the City of Lavon to approve of a Five-Year Capital Improvements Plan to provide a framework to guide and plan for right of way acquisition, projects, design to undertake scheduled and approved Capital Improvements.

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

Section 1. That the City Council hereby adopts and approves the recitals and findings set forth in the preamble above.

Section 2. That the City Council hereby passes this Ordinance approving the Five-Year Capital Improvements Plan for Fiscal Years 2027-2031, attached hereto as Exhibit "A", and allocating appropriate funding for the planned projects.

Section 3. That the City Council directs staff to take steps to accomplish the planned projects.

Section 4. That the City Council directs that the Five-Year Capital Improvements Plan shall be reviewed annually and that regular reports on project progress shall be provided periodically.

Section 5. It is hereby found and determined that the meeting at which this Ordinance was adopted was open to the public as required by law and that notice of the time, place, and purpose of said meeting was given as required by Chapter 551, Texas Government Code.

DULY PASSED and APPROVED by the City Council of the City of Lavon, Texas, on the 15th day of September 2026.

____
Vicki Sanson, Mayor

ATTEST:

____
Rae Norton, City Secretary

ORDINANCE NO. 2026-09-06

EXHIBIT A

CAPITAL IMPROVEMENTS PLAN
FY 2027-2031

City of Lavon
Five Year Capital Improvement Plan - FY27 through FY31
Proposed Plan as of 8/18/2026

Ref	CIP	Project Name	Scope	Budget FY27	Budget FY28	Budget FY29	Budget FY30	Budget FY31	Future Year Projects	Total
Current Projects										
1	42	Lavon East WWTP Phase 1	LS, piping, sitework, package plant	354,000						354,000
1	NA	Lavon East WWTP Phase 2	1 MGD Plant	10,550,000						10,550,000
1	21	Bear Creek WWTP Exp 4	Capacity from 0.50 to 0.75 MGD	4,633,000						4,633,000
1	45	Lavon North WWTP Phase 2	Capacity from .25 to .45 MGD	6,720,000						6,720,000
1	41	CR 483 Street Reconstruction (Lavon Trail Pkwy S to City limits)	2 lane concrete	1,900,000						1,900,000
1	15	Citywide Park & Trail Improvement	non-specific	100,000	100,000	100,000	100,000	100,000		500,000
1	20	Strategic Property Acquisition	non-specific	250,000	250,000	250,000	250,000	250,000		1,250,000
1	18	Community Park	non-specific	2,000,000	500,000				50,000,000	52,500,000
1	NA	PD Complex - Design	Planning	750,000						750,000
1	NA	City Branding Signage	EDC possibly participate	500,000						500,000
1	NA	Street Rehabilitation	Spot Repair, Rebuild, Overlays, etc.	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Suggested Projects FY28-31										
18	7	CR 484 Paving Extension to GH Blvd Signal	Based upon TxDOT schedule & Development		1,500,000					1,500,000
19		CR 484 (CR 485 to CR 483)	2 west lanes, concrete		1,344,000					1,344,000
20		Forder Ct	concrete		1,500,000					1,500,000
21		CR 484 (CR 485 to Traditions) Ph 2	2 west lanes, concrete. Exclude Bridge CIP-6				3,720,000			3,720,000
22	6	CR 484 - Bear Creek Bridge	New bridge across Bear Creek north of Crestridge				5,000,000			5,000,000
23		Rosewood (CR 483 to Lavon Trail Pkwy) Ph 2	Remaining west 2 lanes, concrete				1,920,000			1,920,000
Future Projects										
25		CR 483 (from CR 484 east to city limits)	2 lanes, concrete						934,000	934,000
26		Lavon Trail Pkwy (from school east to FM 2755)	4 lane divided concrete w/ storm sewer						3,680,000	3,680,000
27		Lavon Trail Pkwy (Nicholson to city limit)	2 south lanes concrete						668,000	668,000
28		Endeaver Blvd (SH 205 to Geren)	4 lane divided concrete w/ storm sewer						3,780,000	3,780,000
29		Villas Dr (Lake Rd to dead end)	2 lane, concrete						443,000	443,000
30		Traffic Signal (CR 541/Watkins & Noble Grove)	Developer						680,000	680,000
31		Traffic Signal (Elevon Pkwy/Noble Grove)	Developer						680,000	680,000
32		Gage Rd (SH 78 past Hilltop)	2 lanes, concrete						1,830,000	1,830,000
33		Corps property Trail or Recreation Project	to be decided						TBD	-
34		Downtown Infrastructure Improvements	fire flow water line, drainage, sewer						TBD	-
35		South Geren (Traditions) Drainage	Conceptual plan completed						TBD	-
36		Bois D'Arc Reconstruction							TBD	-
37		Mustang Ct. Reconstruction	concrete, no curb						TBD	-
38		Boyd Ct. Reconstruction	link to City Park						TBD	-
39		School Rd. Reconstruction	link to City Park						TBD	-
40		Gracy Rd. Reconstruction							TBD	-
41		Wolf Run Reconstruction	Concrete Pavement, no curb						TBD	-
42		McClendon (2755)/Bear Creek Bridge	*TXDOT cost only*						TBD	-
		Totals, including projects beyond FY31		**28,257,000**	**5,694,000**	**850,000**	**11,490,000**	**850,000**	**63,195,000**	**110,336,000**

City of Lavon
Funds Available for Capital Improvement Projects in FY27
Prepared 9/10/2026

	Streets, Facilities	Sewer	Either	Total
Funds Available, projected to 9/30/2026				
General Fund, assuming passage of proposed budget	2,054,000			2,054,000
Warning Sirens Escrow, 3/31/26	39,776			39,776
Grand Heritage sidewalks Escrow 3/31/26	34,960			34,960
Utility Fund, assuming passage of proposed budget		16,379,690		16,379,690
Escrow for Bear Creek WWTP		1,930,000		1,930,000
2023 Bond			5,102,893	5,102,893
Streets - Sales Tax	2,045,213			2,045,213
Streets - Trails of Lavon	10,695			10,695
Streets - Elevon	269,700			269,700
Collin County	-			-
Total Funds Available, 9/30/26 projected				27,866,927
Additional Funds, projected FY26				
General Fund	-			-
Utility Fund		-		-
2023 Bond			110,000	110,000
Streets - Sales Tax	800,000			800,000
Collin County	-			-
				910,000
Total Projected Funds Available, FY27	**5,254,344**	**18,309,690**	**5,212,893**	**28,776,927**
FY27 Projects - budgeted but not spent yet				
CIP 42: Lavon East WWTP		10,904,000		10,904,000
CIP 21: Bear Creek WWTP Expansion 4		4,633,000		4,633,000
CIP 45: Lavon North WWTP Phase 2		6,720,000		6,720,000
CIP 41: CR 483 Street Reconstruction (Lavon Trail Pkwy S to City limits)	1,900,000			1,900,000
CIP 15: Citywide Park & Trail Improvement	100,000			100,000
CIP 20: Strategic Property Acquisition	250,000			250,000
CIP 18: Community Park	2,000,000			2,000,000
CIP --: Police Complex - Design	750,000			750,000
CIP --: City Branding Signage	500,000			500,000
CIP --: Street Rehabilitation	500,000			500,000
Total Projected Project Expenses, FY27	**6,000,000**	**22,257,000**	**-**	**28,257,000**

CITY OF LAVON
Agenda Brief

MEETING: <u>September 15, 2026</u> **ITEM: __9__**

Item:

DEPARTMENT REPORTS

Members may receive and discuss the reports.

A. Police Services – Service, activity, programs, and administration report

B. Fire Services – Service, activity, programs, and administration report

C. Public Works Services – Utilities, capital projects, public works, and street maintenance report

D. Administration Services – Building Permits; CWD Service; Collin County Tax Collection; Sales Tax; Finance and CIP report; and administration and staff reports

CITY OF LAVON
BUILDING PERMITS
CALENDAR YEAR 2025-2026

PERMITS	August-2026	Calendar Year 2026	Permit Valuations	August-2025	Calendar Year 2025	Permit Valuations
	NUMBER	NUMBER	Permit Fee's	NUMBER	NUMBER	Permit Fee's
COMMERCIAL	14	115	$111,551.85	58	210	$351,023.45
SINGLE FAMILY	10	261	$990,885.40	78	426	$1,536,313.01
Multi-Family	0	92	$153,423.94	22	132	$156,123.94
POOLS	3	7	$2,800.00	2	9	$3,600.00
OTHERS	56	579	$82,266.25	77	854	$78,815.30
* Elevon Section 1 MUD Sewer	0	68			120	
TOTAL	**83**	**1122**	**$1,340,927.44**	**237**	**1751**	**$2,125,875.70**
* first month reporting/not comulative						

Collin County Tax Office

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 AND Year End Date = 09/01/2026 AND Month Range from 08/01/2026 to 08/31/2026 and Tax Units = {multiple}

18 - LAVON CITY

CURRENT YEAR INFORMATION

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
1,704,617,281	205,929,236	1,498,688,045	0.420000	6,294,489.79	6,162,782.98	131,707.45	6,294,490.43

Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
1,703,535,818	215,052,310	1,488,483,508	0.420000	6,251,630.73	6,130,085.71	121,545.62	6,251,631.33

Start Value	Net Value Adj	Start Value + Net Value Adj	Actual Current Value
1,704,617,281	(1,081,463)	1,703,535,818	1,703,535,818

Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj	Actual Current Exemption
205,929,236	9,123,074	215,052,310	215,052,310

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
2011	280.36	0.00	0.00	0.00	0.00	280.36	0.00	0.00
2012	2.92	0.00	0.00	0.00	0.00	2.92	0.00	0.00
2015	25.06	0.00	(25.06)	0.00	0.00	0.00	0.00	0.00
2016	25.06	0.00	0.00	0.00	0.00	25.06	0.00	0.00
2017	41.01	0.00	0.00	0.00	0.00	41.01	0.00	0.00
2018	134.69	0.00	0.00	0.00	0.00	134.69	0.00	0.00
2019	320.97	0.00	0.00	0.00	0.00	320.97	0.00	0.00
2020	65.23	0.00	0.00	0.00	0.00	65.23	0.00	0.00
2021	8,850.31	0.00	(59.88)	0.00	5,806.30	2,984.13	0.00	66.05
2022	12,341.23	0.00	(585.33)	0.00	5,088.12	6,667.78	0.00	43.28
2023	14,443.11	0.00	(3,809.77)	0.00	4,008.12	6,625.22	(0.05)	36.78
2024	14,493.87	(50.04)	(17,191.48)	(290.29)	(6,884.08)	4,186.47	(50.16)	0.00
2025	6,162,782.98	(1,797.43)	(32,697.27)	2,643.67	6,096,890.38	33,195.33	(1,797.43)	99.45
TOTAL	**6,213,806.80**	**(1,847.47)**	**(54,368.79)**	**2,353.38**	**6,104,908.84**	**54,529.17**	**(1,847.64)**	
DELQ TOTAL	**51,023.82**	**(50.04)**	**(21,671.52)**	**(290.29)**	**8,018.46**	**21,333.84**	**(50.21)**	

Collin County Tax Office
Detail Collections Report Summary

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Deposit Date from 10/1/2025 to 8/31/2026 and Tax Unit = {LAVON CITY} AND Exclude Overpay Refunds = True

Type	Gen Operating	Interest Sinking	Special 1	Total
18 - LAVON CITY				
Current				
Levy	3,826,356.38	2,300,717.48	0.00	6,127,073.86
Interest	1,558.31	936.47	0.00	2,494.78
Penalty	4,787.52	2,877.29	0.00	7,664.81
Collection Fees	617.39	0.00	0.00	617.39
Rendition Penalty	306.44	0.00	0.00	306.44
Excess Proceeds	109.13	0.00	0.00	109.13
VIT Overage Payment	2.79	0.00	0.00	2.79
Recalc Refund	(18,849.24)	(11,334.24)	0.00	(30,183.48)
Recalc Refund P&I	(1.24)	(0.75)	0.00	(1.99)
Current Total:	**3,814,887.48**	**2,293,196.25**	**0.00**	**6,108,083.73**
Delinquent				
Levy	10,767.75	8,102.04	0.00	18,869.79
Ag Levy	10,873.57	6,412.81	0.00	17,286.38
Interest	1,030.10	707.22	0.00	1,737.32
Penalty	834.46	630.88	0.00	1,465.34
Collection Fees	2,877.51	0.00	0.00	2,877.51
Rendition Penalty	56.95	0.00	0.00	56.95
Recalc Refund	(16,228.62)	(11,909.09)	0.00	(28,137.71)
Recalc Refund Collection Fees	(45.25)	0.00	0.00	(45.25)
Recalc Refund P&I	(57.55)	(43.77)	0.00	(101.32)
Delinquent Total:	**10,108.92**	**3,900.09**	**0.00**	**14,009.01**
Grand Total:	**3,824,996.40**	**2,297,096.34**	**0.00**	**6,122,092.74**

Collin County Tax Office
Detail Collections Report Summary

Printed 9/8/2026 3:34 PM

Deposit Date from 8/1/2026 to 8/31/2026 and Tax Unit = {LAVON CITY} AND Exclude Overpay Refunds = True

	Type	Gen Operating	Interest Sinking	Special 1	Total
18 - LAVON CITY					
Current					
	Levy	3,444.76	2,071.30	0.00	5,516.06
	Interest	109.31	65.75	0.00	175.06
	Penalty	188.05	113.07	0.00	301.12
	Collection Fees	440.20	0.00	0.00	440.20
	Recalc Refund	(1,793.72)	(1,078.67)	0.00	(2,872.39)
	Recalc Refund P&I	(0.28)	(0.17)	0.00	(0.45)
	Current Total:	**2,388.32**	**1,171.28**	**0.00**	**3,559.60**
Delinquent					
	Levy	69.30	58.15	0.00	127.45
	Interest	15.59	11.05	0.00	26.64
	Penalty	9.84	6.98	0.00	16.82
	Collection Fees	36.73	0.00	0.00	36.73
	Rendition Penalty	12.74	0.00	0.00	12.74
	Recalc Refund	(227.14)	(190.60)	0.00	(417.74)
	Recalc Refund P&I	(5.85)	(4.91)	0.00	(10.76)
	Delinquent Total:	**(88.79)**	**(119.33)**	**0.00**	**(208.12)**
	Grand Total:	**2,299.53**	**1,051.95**	**0.00**	**3,351.48**

Collin County Tax Office

Deposit Date from 10/1/2025 to 8/31/2026 and Tax Units = {LAVON CITY}

Type	Gen Operating	Interest Sinking	Special 1	Total
18 - LAVON CITY				
Current				
Levy	3,826,356.38	2,300,717.48	0.00	6,127,073.86
Interest	1,558.31	936.47	0.00	2,494.78
Penalty	4,787.52	2,877.29	0.00	7,664.81
Rendition Penalty	306.44	0.00	0.00	306.44
Rendition Penalty Admin Fee	(15.31)	0.00	0.00	(15.31)
Excess Proceeds	109.13	0.00	0.00	109.13
VIT Overage Payment	2.79	0.00	0.00	2.79
Recalc Refund	(18,849.24)	(11,334.24)	0.00	(30,183.48)
Recalc Refund P&I	(1.24)	(0.75)	0.00	(1.99)
Current Grand Total	**3,814,254.78**	**2,293,196.25**	**0.00**	**6,107,451.03**
Delinquent				
Levy	10,767.75	8,102.04	0.00	18,869.79
Ag Levy	10,873.57	6,412.81	0.00	17,286.38
Interest	1,030.10	707.22	0.00	1,737.32
Penalty	834.46	630.88	0.00	1,465.34
Rendition Penalty	56.95	0.00	0.00	56.95
Rendition Penalty Admin Fee	(2.85)	0.00	0.00	(2.85)
Recalc Refund	(16,228.62)	(11,909.09)	0.00	(28,137.71)
Recalc Refund P&I	(57.55)	(43.77)	0.00	(101.32)
Delinquent Grand Total	**7,273.81**	**3,900.09**	**0.00**	**11,173.90**
Grand Total	**3,821,528.59**	**2,297,096.34**	**0.00**	**6,118,624.93**

2833 - Lavon, City of (General Obligation Debt)

Report - Lavon, City of (General Obligation Debt) / **Sales Tax Data**

The charts below contain sales tax revenue allocated each month by the Texas State Comptroller. Please contact and search the Texas Comptroller's website if you notice an incorrect amount.

For example, the February allocations reflect December sales, collected in January and allocated in February.

*Excludes any sales tax retained by the municipality and not remitted to the Comptroller.

View Grid Based on Calendar Year

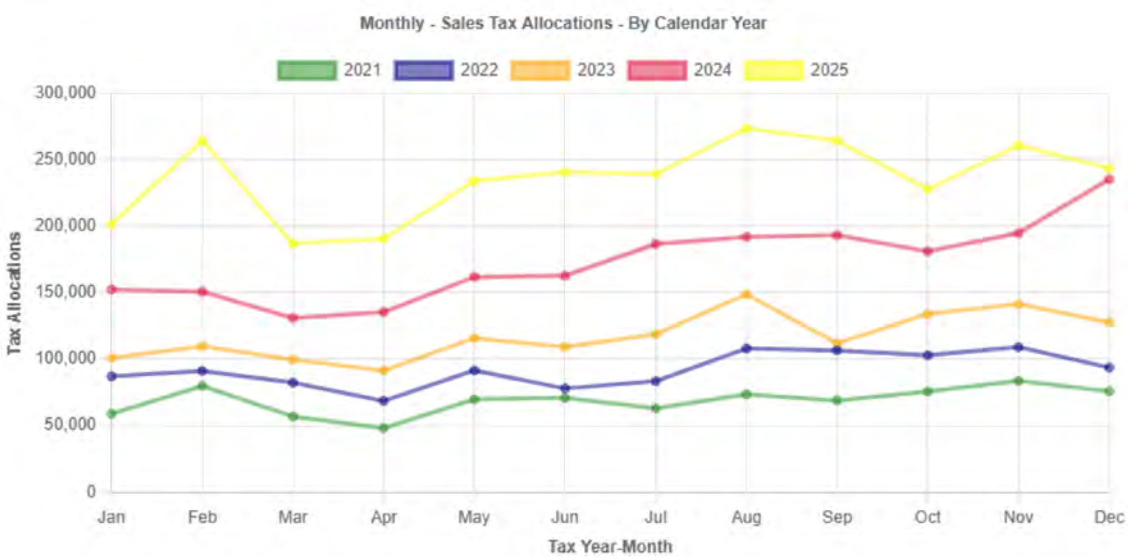
View Grid With All Years

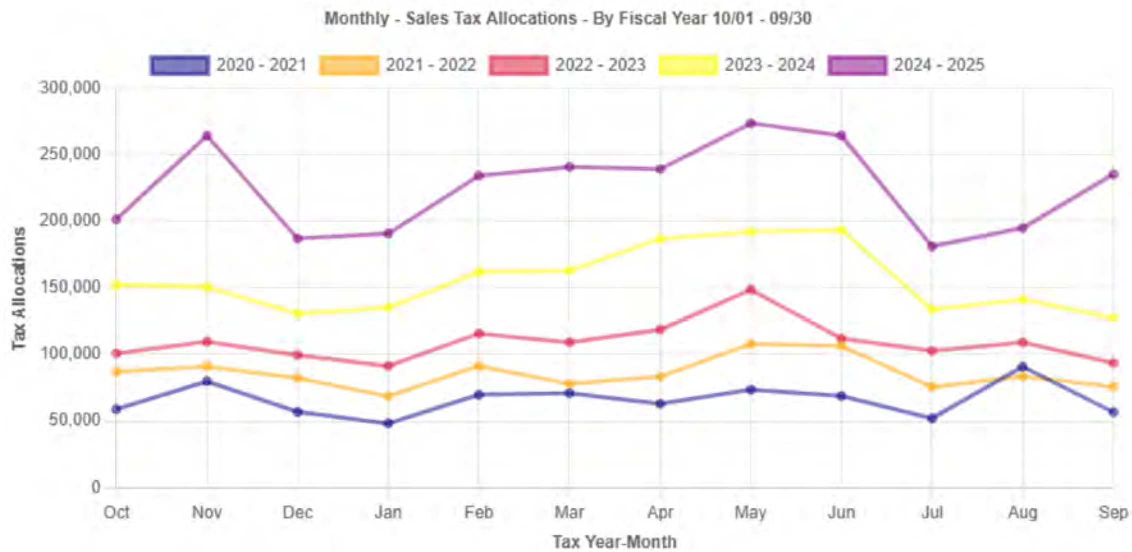
Download to Excel

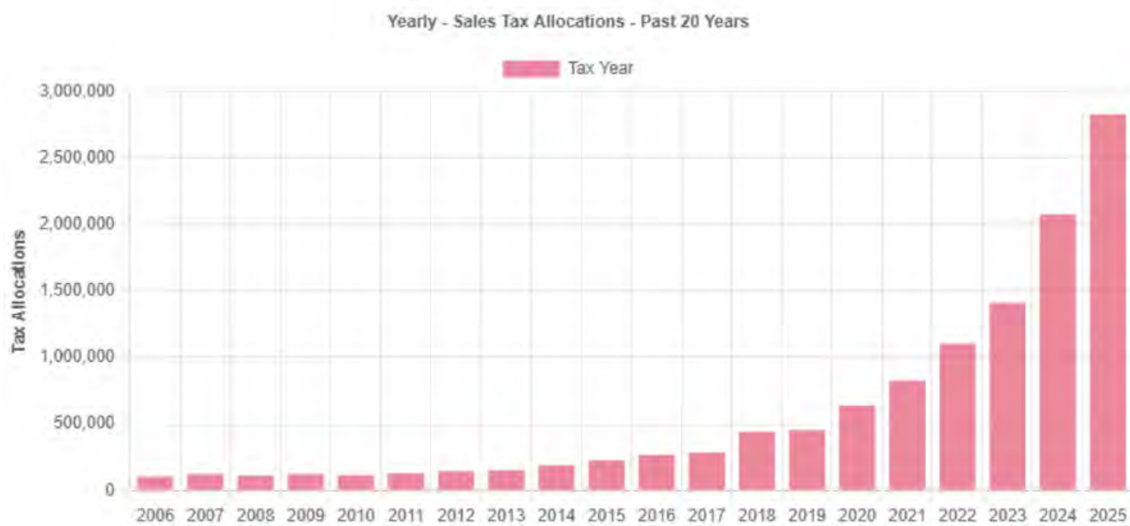
Lavon

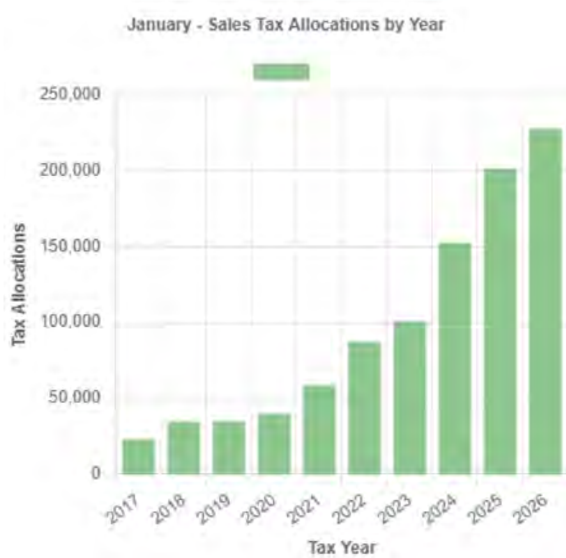
Change Fiscal Year End 09/30/2027 Submit

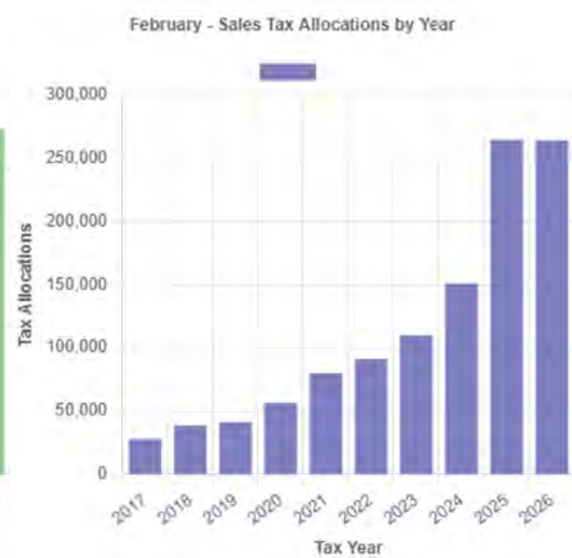
Year	October	November	December	January	February	March	April	May	June	July	August	September	Total
2026	$227,682	$260,858	$243,523	$227,482	$263,856	$210,666	$203,217	$269,385	$250,361	$255,659	$286,279	$259,002	$2,957,969
2025	$180,996	$194,857	$235,289	$201,314	$264,324	$186,890	$190,696	$234,222	$240,769	$239,155	$273,584	$264,428	$2,706,523
2024	$134,039	$141,570	$127,841	$152,417	$150,800	$131,069	$135,523	$161,850	$162,865	$186,605	$191,992	$193,307	$1,869,879
2023	$102,983	$109,154	$93,701	$100,881	$109,816	$99,622	$91,542	$115,892	$109,339	$118,823	$148,816	$112,044	$1,312,613
2022	$75,699	$83,649	$75,926	$87,161	$91,220	$82,408	$68,743	$91,544	$78,074	$83,361	$108,100	$106,687	$1,032,574
2021	$52,096	$90,909	$56,718	$58,898	$80,039	$56,878	$48,350	$69,834	$70,944	$63,068	$73,676	$68,987	$790,396
2020	$35,846	$44,260	$40,667	$40,349	$56,602	$39,533	$40,351	$48,207	$51,191	$53,631	$54,745	$54,314	$559,696
2019	$38,730	$39,419	$35,260	$35,116	$41,596	$32,296	$34,749	$42,410	$33,403	$32,771	$43,642	$37,975	$447,367
2018	$27,837	$27,458	$27,603	$34,883	$38,663	$28,296	$32,210	$41,357	$37,397	$38,763	$43,030	$35,374	$412,870
2017	$22,849	$24,877	$22,304	$23,334	$28,270	$17,054	$17,410	$22,051	$21,074	$23,146	$25,990	$25,733	$274,094
2016	$18,554	$24,151	$17,624	$16,738	$23,265	$18,517	$17,691	$24,381	$25,242	$24,250	$25,789	$22,468	$258,670
2015	$16,213	$17,336	$16,025	$15,458	$20,264	$16,418	$15,845	$20,890	$16,999	$18,497	$23,514	$20,100	$217,559
2014	$12,032	$14,975	$11,935	$11,898	$19,981	$12,109	$11,920	$21,846	$14,703	$14,625	$18,397	$14,846	$179,266
2013	$11,166	$15,054	$12,518	$10,998	$14,996	$8,945	$11,649	$14,195	$13,186	$13,097	$14,801	$13,139	$153,743
2012	$9,075	$15,224	$9,414	$10,525	$12,667	$8,695	$11,343	$13,292	$12,186	$12,749	$13,134	$11,847	$140,152
2011	$8,990	$10,146	$10,217	$8,568	$12,089	$7,877	$8,777	$13,275	$11,177	$9,920	$13,226	$10,718	$124,980
2010	$11,983	$12,813	$9,335	$8,985	$9,570	$8,152	$7,584	$10,791	$10,820	$10,174	$12,293	$8,167	$120,668
2009	$10,655	$14,185	$10,830	$7,074	$12,022	$7,044	$7,416	$13,001	$9,537	$9,769	$10,693	$13,639	$125,864
2008	$9,001	$13,869	$10,505	$6,439	$15,097	$6,019	$3,917	$10,012	$5,481	$7,609	$13,184	$7,853	$108,986
2007	$10,725	$14,759	$7,398	$6,567	$11,434	$7,902	$8,989	$13,114	$8,797	$7,037	$16,120	$10,821	$123,662



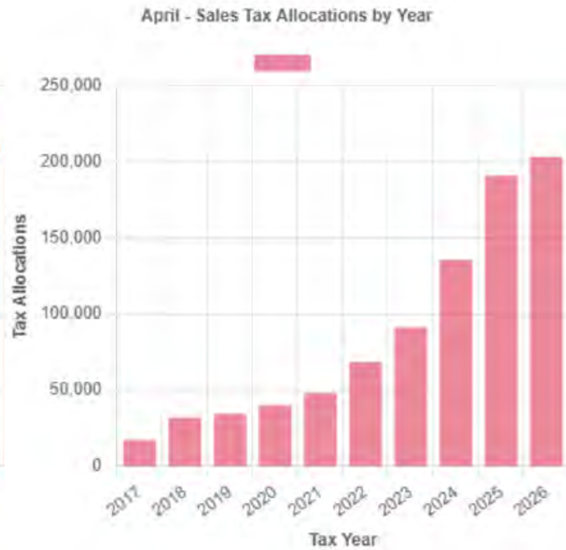

Monthly - Sales Tax Allocations - By Fiscal Year 10/01 - 09/30
2020 - 2021
2021 - 2022
2022 - 2023
2023 - 2024
2024 - 2025
Tax Allocations
Tax Year-Month
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep

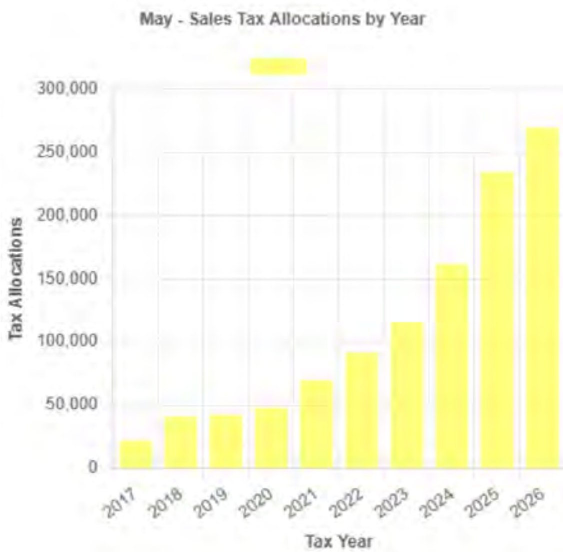

Yearly - Sales Tax Allocations - Past 20 Years
Tax Year
Tax Allocations

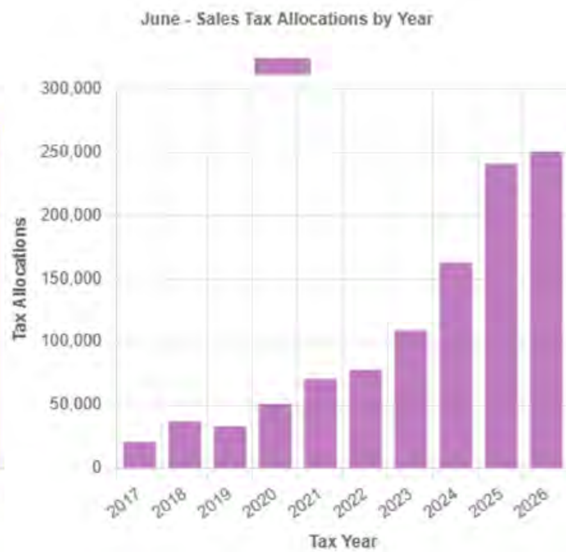

January - Sales Tax Allocations by Year
Tax Allocations
Tax Year

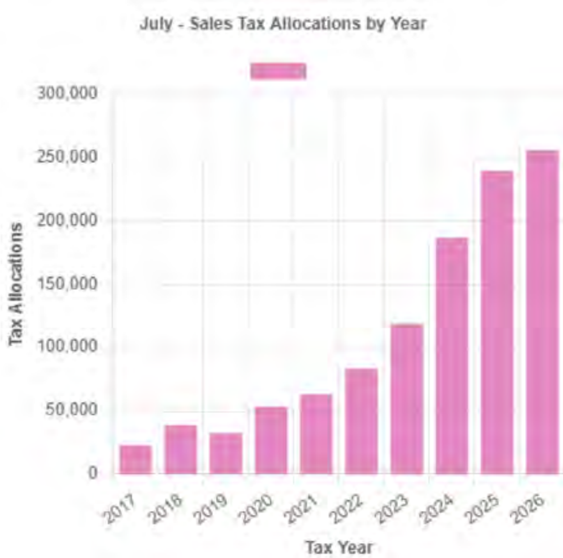

February - Sales Tax Allocations by Year
Tax Allocations
Tax Year

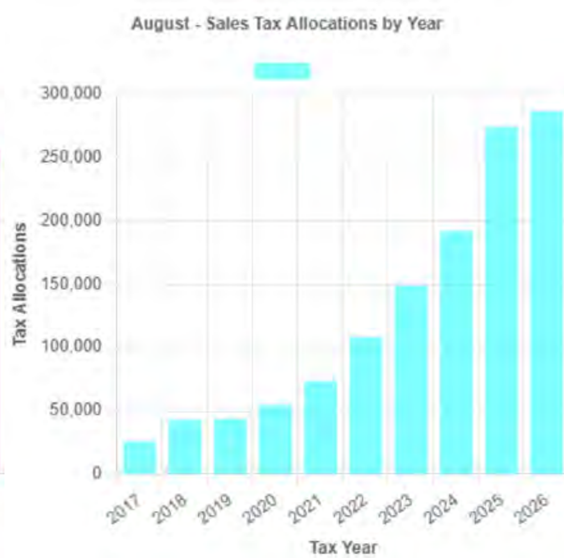

March - Sales Tax Allocations by Year
Tax Allocations
Tax Year
250,000
200,000
150,000
100,000
50,000
0
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

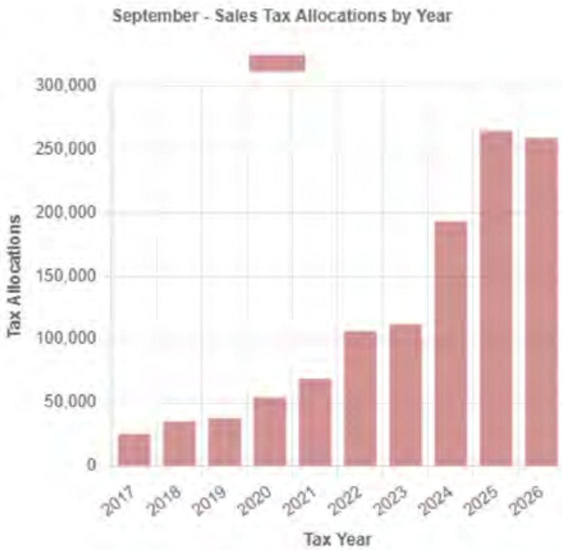

April - Sales Tax Allocations by Year
Tax Allocations
Tax Year
250,000
200,000
150,000
100,000
50,000
0
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026


May - Sales Tax Allocations by Year
Tax Allocations
Tax Year
300,000
250,000
200,000
150,000
100,000
50,000
0
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

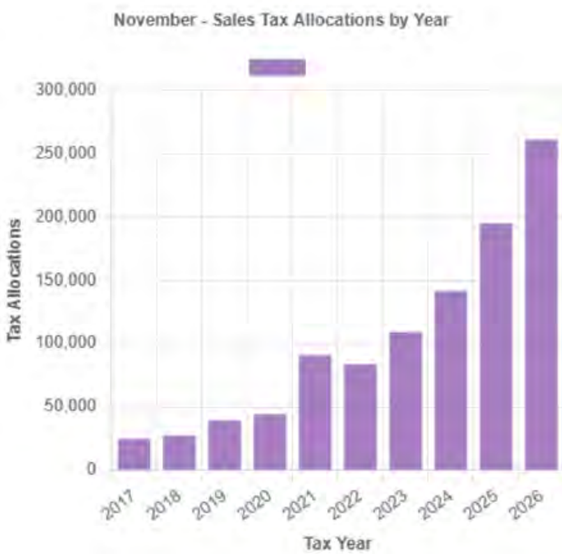

June - Sales Tax Allocations by Year
Tax Allocations
Tax Year
300,000
250,000
200,000
150,000
100,000
50,000
0
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

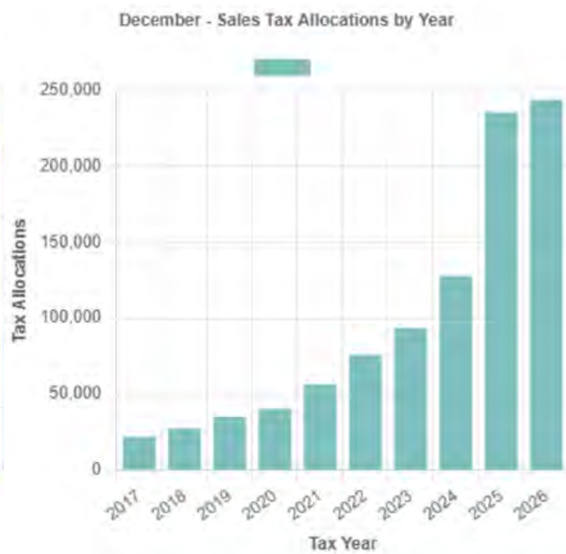

July - Sales Tax Allocations by Year
Tax Allocations
Tax Year
300,000
250,000
200,000
150,000
100,000
50,000
0
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026


August - Sales Tax Allocations by Year
Tax Allocations
Tax Year
300,000
250,000
200,000
150,000
100,000
50,000
0
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026


September - Sales Tax Allocations by Year
300,000
250,000
200,000
150,000
100,000
50,000
0
Tax Allocations
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Tax Year


October - Sales Tax Allocations by Year
250,000
200,000
150,000
100,000
50,000
0
Tax Allocations
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Tax Year


November - Sales Tax Allocations by Year
300,000
250,000
200,000
150,000
100,000
50,000
0
Tax Allocations
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Tax Year


December - Sales Tax Allocations by Year
250,000
200,000
150,000
100,000
50,000
0
Tax Allocations
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Tax Year

City of Lavon

Monthly Financial Report

8/31/2026

	Budget	YTD	Remaining	% Budget
General Fund				
Other Funding	8,379,533	8,379,533		
Revenue	10,793,810	9,959,381	834,429	92.27%
Expenses	13,541,507	12,306,976	1,234,531	90.88%
Ending Resources	5,631,836	6,031,938		
Interest & Sinking				
Beginning Resources	519,475	384,230		
Revenue	2,225,505	2,161,193	(33,911)	97.11%
Expenses	2,217,550	2,055,295	162,255	92.68%
Ending Resources	527,430	490,128		
Street Repairs Fund - Sales Tax Funded				
Beginning Resources	407,613	2,064,613		
Revenue	825,000	674,742	150,258	81.79%
Expenses	825,000	42,670	457,330	5.17%
Ending Resources	407,613	2,696,684		
Municipal Court Building Security & Technology Fund				
Beginning Resources	3,765	13,821		
Revenue	10,500	8,871	1,629	84.48%
Expenses	17,800	18,377	(577)	103.24%
Ending Resources	(3,535)	4,315		
TIRZ 2 Fund				
Beginning Resources	179,226	185,233		
Revenue	231,500	496,115	(264,615)	214.30%
Expenses	25,000	652,853	(627,853)	2611.41%
Ending Resources	385,726	28,495		
Public Safety Fees Fund				
Beginning Resources	1,085,800	1,069,000		
Revenue	-	218,000	(218,000)	NA
Expenses	150,000	45,268	104,733	30.18%
Ending Resources	935,800	1,241,733		
FEMA Grant Fund				
Beginning Resources	-	-		
Revenue	307,107	-	307,107	-
Expenses	307,107	36,938	270,170	0
Ending Resources	-	(36,938)		
Utilities				
Beginning Resources	11,296,585	11,296,585		
Revenue	7,105,000	8,222,917	(1,117,917)	115.73%
Expenses	8,864,300	4,207,495	4,656,805	47.47%
Ending Resources	9,537,285	15,312,008		
Economic Development Corp				
Beginning Resources	1,436,464	1,396,023		
Revenue	585,000	723,607	(138,607)	123.69%
Expenses	2,021,464	567,881	1,453,583	28.09%
Ending Resources	-	1,551,750		
EDC Construction Fund				
Beginning Resources	1,025,150	988,434		
Revenue	-	96,112	(96,112)	NA
Expenses	1,025,150	828,160	196,991	80.78%
Ending Resources	-	256,387		

City of Lavon

General Fund Summary

8/31/2026

	Budget	YTD	Remaining	% Budget
REVENUES				
Total Taxes	5,650,820	5,252,603	234,901	93%
Total Transfers	1,432,600	1,432,600	-	100%
Total Other General Government	101,000	474,418	(373,418)	470%
Administration	30,000	23,500	6,500	78%
Municipal Court	132,500	124,209	8,291	94%
Police	1,000	3,140	(2,140)	314%
Fire	402,990	425,623	(22,633)	106%
Parks & Rec	-	210	(210)	0%
Development Services	3,042,900	2,223,077	819,823	73%
Total Revenues	10,793,810	9,959,381	671,113	92%
EXPENDITURES				
OPERATIONS				
Administration	1,050,121	928,887	121,235	88%
Non-Departmental	1,328,700	1,368,373	(39,673)	103%
Municipal Court	106,330	77,814	28,516	73%
Police	3,438,209	2,932,406	505,803	85%
Fire	2,981,505	2,494,663	486,842	84%
Parks & Rec	15,000	6,448	8,552	43%
Development Services	1,670,091	1,401,317	268,774	84%
Public Works	1,052,182	781,154	271,027	74%
Total Operations Expenditures	11,642,137	9,991,061	1,651,075	86%
CAPITAL				
Administration Capital Outlay	-	-	-	NA
Non-Departmental Capital Outlay	34,820	6,974	27,846	20%
Police Capital Outlay	355,200	333,795	21,405	94%
Fire Capital Outlay	1,509,350	1,975,145	(465,795)	131%
Parks & Rec Capital Outlay	-	-	-	NA
Development Services Capital Outlay	-	-	-	NA
Public Works Capital Outlay	-	-	-	NA
Total Capital Outlay	1,899,370	2,315,915	(416,545)	122%
Total Expenditures	13,541,507	12,306,976	1,234,531	91%

GENERAL FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% of BUDGET
ESTIMATED BEGINNING RESOURCES					
	Est. Beg. Resources - Unrestricted/Required Fu	2,656,193	2,656,193		
	Est. Beg. Resources - Assigned for Capital Expe	5,723,340	5,723,340		
REVENUES					
Taxes					
10-00-4001	Property Taxes	3,834,470	3,820,338	14,132	99.63%
10-00-4040	Sales & Use Tax	1,650,000	1,349,483	300,517	81.79%
10-00-4045	Mixed Beverage Sales Tax	10,000	16,796	(6,796)	167.96%
10-00-4060	Franchise Fees	300,000	372,951	(72,951)	124.32%
10-00-48xx	Transfer Property Taxes to TIRZ 2	(143,650)	(306,966)	NA	213.69%
	Total Taxes	**5,650,820**	**5,252,603**	**234,901**	**92.95%**
Other General Government					
10-00-4500	Interest Income	100,000	435,906	(335,906)	435.91%
10-00-4799	Miscellaneous Revenue	1,000	38,511	(37,511)	3851.14%
	Total Other General Government	**101,000**	**474,418**	**(373,418)**	**469.72%**
Transfers In					
10-00-4801	Transfer from Utility Fund - Sewer	700,000	700,000	-	100.00%
10-00-4802	Transfer from Utility Fund - Solid Waste	149,000	149,000	-	100.00%
10-00-4808	Transfer from Utility Fund - Sewer (Debt)	583,600	583,600	-	100.00%
	Total Transfers	**1,432,600**	**1,432,600**	**-**	**100.00%**
Administration					
10-10-4101	PID Administrative Services	30,000	3,000	27,000	10.00%
10-10-4602	Donations - City Programs	-	20,500	(20,500)	NA
	Total Administration	**30,000**	**23,500**	**6,500**	**78.33%**
Municipal Court					
10-25-4215	Court Fees	131,750	123,572	8,178	93.79%
10-25-4219	Court - Payment Plan Fees	750	445	305	59.33%
10-25-4220	Mun Court Omnibase Reimb	-	192	(192)	NA
	Total Municipal Court	**132,500**	**124,209**	**8,291**	**93.74%**
Police Department					
10-45-4195	Program Fees	1,000	1,140	(140)	NA
10-45-4602	Donations - Police	-	2,000	(2,000)	NA
	Total Police Department	**1,000**	**3,140**	**(2,140)**	**314.00%**
Fire Department					
10-55-4160	MUD Service Contracts	150,000	385,261	(235,261)	256.84%
10-55-4161	Surefire Reimbursements	25,000	12,405	12,595	49.62%
10-55-4162	Collin County Service Contract	-	23,375	(23,375)	NA
10-55-4164	Miscellaneous Service Contracts	-	3,000	(3,000)	NA
10-55-4455	Grant Revenue	227,990	700	227,290	0.31%
10-55-4602	Donations	-	882	(882)	NA
	Total Fire Department	**402,990**	**425,623**	**(22,633)**	**105.62%**
Parks & Rec Department					
10-65-4130	Facility Rental	-	210	(210)	NA
	Total Parks & Rec Department	**-**	**210**	**(210)**	**NA**
Development Services					
10-75-4271	Residential Rental Property Registration	35,000	28,500	6,500	81.43%
10-75-4305	General Permits	400,000	420,307	(20,307)	105.08%
10-75-4310	Land Use Application Fees	100,000	60,722	39,278	60.72%
10-75-4315	New Building Permits	2,000,000	1,336,546	663,454	66.83%
10-75-4325	Food Service Inspection Permits	7,500	9,660	(2,160)	128.80%
10-75-4350	OSSF Permits	400	-	400	0.00%
10-75-4355	Infrastructure Inspection Fees	500,000	367,342	132,658	73.47%
	Total Development Services	**3,042,900**	**2,223,077**	**819,823**	**73.06%**
Total General Fund Revenues		**10,793,810**	**9,959,381**	**834,429**	**92.27%**
Total Source of Funds		**19,173,343**	**18,338,914**	**834,429**	**95.65%**

GENERAL FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% of BUDGET
EXPENDITURES					
Administration Services					
10-10-5000	Salaries & Wages	500,860	444,718	56,142	89%
10-10-5001	Part-time Wages	48,140	49,635	(1,495)	NA
10-10-5011	Overtime	1,000	1,575	(575)	158%
10-10-5025	Health Insurance	75,960	63,323	12,637	83%
10-10-5030	Payroll Taxes	42,075	35,768	6,307	85%
10-10-5035	Retirement	109,509	99,315	10,194	91%
10-10-5040	Texas Workforce Commission	1,202	1,136	66	95%
10-10-5045	Workers Comp	1,875	1,011	864	54%
10-10-5100	Office Supplies	4,500	3,078	1,422	68%
10-10-5101	Council Supplies	1,500	1,987	(487)	132%
10-10-5107	Community Event Supplies	25,000	60,709	(35,709)	243%
10-10-5190	Furniture & Office Equipment	3,000	2,335	665	78%
10-10-5401	Attorney	45,000	42,805	2,195	95%
10-10-5410	Auditor	20,000	13,500	6,500	68%
10-10-5425	Tax Assessor/Collector	6,000	2,307	3,693	38%
10-10-5430	Central Appraisal District	37,000	40,305	(3,305)	109%
10-10-5440	Professional Services - Other	50,000	1,270	48,730	3%
10-10-5510	Advertising & Legal Notices	27,000	13,518	13,482	50%
10-10-5520	SAAS Contracts (software/app service)	13,000	4,432	8,568	34%
10-10-5545	Election Services	9,500	14,552	(5,052)	153%
10-10-5700	Membership Dues & Fees	6,500	11,513	(5,013)	177%
10-10-5720	Travel & Meals	3,500	5,013	(1,513)	143%
10-10-5725	Training & Licenses	4,500	5,064	(564)	113%
10-10-5730	Staff Development	6,000	1,084	4,916	18%
10-10-5735	Council Training & Travel	7,500	8,934	(1,434)	119%
	Total Administration Operations	**1,050,121**	**928,887**	**121,235**	**88%**
Admin Capital Outlay					
10-10-9103	Improvements	-	-	-	NA
	Total Admin Capital Outlay	**-**	**-**	-	**NA**
	Total Admin Services	**1,050,121**	**928,887**	**121,235**	**88%**

GENERAL FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% of BUDGET
Non-Departmental					
10-15-5035	Retirement	1,127,700	1,127,700	-	100%
10-15-5100	Office Supplies	8,000	7,614	386	95%
10-15-5200	Phone, Internet	8,000	5,259	2,741	66%
10-15-5210	Electricity	6,000	7,483	(1,483)	125%
10-15-5220	Natural Gas	6,500	5,614	886	86%
10-15-5230	Water	2,000	619	1,381	31%
10-15-5305	Building Maintenance	15,000	11,618	3,382	77%
10-15-5310	Grounds Maintenance	2,000	-	2,000	0%
10-15-5440	Professional Services - Other	10,000	20,839	(10,839)	208%
10-15-5460	Insurance - Management Liability	8,000	8,959	(959)	112%
10-15-5470	Insurance - Facilities	41,000	38,713	2,287	94%
10-15-5475	Insurance - Vehicles & Equipment	36,000	34,589	1,411	96%
10-15-5520	SAAS Contracts (software/app service)	19,000	48,723	(29,723)	256%
10-15-5525	Technology Services Contract	25,000	38,562	(13,562)	154%
10-15-5540	Cleaning Service	7,500	6,590	910	88%
10-15-5601	Office/Equipment Leases	7,000	5,491	1,509	78%
	Total Non-Departmental Operations	**1,328,700**	**1,368,373**	**(39,673)**	**103%**
Non-Departmental Capital Outlay					
10-15-9103	Improvements	24,820	-	24,820	0%
10-15-9104	Furnishings	10,000	6,974	3,026	70%
	Total Non-Departmental Capital Outlay	**34,820**	**6,974**	**27,846**	**20%**
	Total Non-Departmental	**1,363,520**	**1,375,347**	**(11,827)**	**101%**

Municipal Court Services					
10-25-5000	Salaries & Wages	47,000	41,608	5,392	89%
10-25-5011	Overtime	1,000	2,217	(1,217)	222%
10-25-5025	Health Insurance	12,660	999	11,661	8%
10-25-5030	Payroll Taxes	3,672	3,350	322	91%
10-25-5035	Retirement	9,898	8,957	940	91%
10-25-5040	Texas Workforce Commission	100	171	(71)	171%
10-25-5045	Workers Comp	250	144	106	58%
10-25-5100	Office Supplies	2,000	160	1,840	8%
10-25-5190	Furniture & Office Equipment	500	-	500	0%
10-25-5402	Judge	8,500	4,673	3,828	55%
10-25-5403	Prosecutor	13,000	10,046	2,955	77%
10-25-5515	Credit Card Contract	6,500	5,064	1,436	78%
10-25-5546	Jury Service	250	-	250	0%
10-25-5725	Training & Licenses	1,000	425	575	43%
	Total Municipal Court	**106,330**	**77,814**	**28,516**	**73%**

GENERAL FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% of BUDGET
Police Services					
10-45-5000	Salaries & Wages	1,844,530	1,520,069	324,461	82%
10-45-5001	Part-time Wages	-	4,306	(4,306)	NA
10-45-5011	Overtime	50,000	66,405	(16,405)	133%
10-45-5025	Health Insurance	291,180	249,715	41,465	86%
10-45-5030	Payroll Taxes	144,932	120,795	24,137	83%
10-45-5035	Retirement	384,674	321,482	63,192	84%
10-45-5040	Texas Workforce Commission	14,387	4,043	10,345	28%
10-45-5045	Workers Comp	68,506	40,149	28,358	59%
10-45-5100	Office Supplies	10,000	13,009	(3,009)	130%
10-45-5103	Community Policing Supplies	13,000	13,204	(204)	102%
10-45-5105	Child Abuse Interlocal - Supplies	1,500	1,500	-	100%
10-45-5125	Operating Supplies	8,500	10,015	(1,515)	118%
10-45-5155	Uniforms	26,500	13,982	12,519	53%
10-45-5160	Personal Protection Equipment	19,200	28,541	(9,341)	149%
10-45-5190	Furniture & Office Equipment	15,000	4,337	10,663	29%
10-45-5195	Tools & Equipment - not cap	30,000	24,601	5,399	82%
10-45-5200	Phone, Internet	48,000	35,892	12,108	75%
10-45-5210	Electricity	12,000	9,315	2,685	78%
10-45-5230	Water	1,000	648	352	65%
10-45-5240	Fuel	51,500	52,938	(1,438)	103%
10-45-5305	Building Maintenance	8,000	6,747	1,253	84%
10-45-5315	Vehicle Maintenance	45,500	49,157	(3,657)	108%
10-45-5325	Equipment Maintenance	5,000	5,932	(932)	119%
10-45-5465	Insurance - Law Enforcement Liability	19,300	20,588	(1,288)	107%
10-45-5520	SAAS Contracts (software/app service)	147,000	127,437	19,563	87%
10-45-5530	Medical Services	2,000	375	1,625	19%
10-45-5535	Lab Services	-	1,040	(1,040)	NA
10-45-5540	Cleaning Service	13,000	8,845	4,155	68%
10-45-5548	Dispatch Service	115,000	137,237	(22,237)	119%
10-45-5551	Inmate Boarding Contract	12,000	12,000	-	100%
10-45-5552	Animal Control Service	7,000	6,250	750	89%
10-45-5560	Contract Labor	1,000	315	685	32%
10-45-5700	Membership Dues & Fees	2,500	642	1,858	26%
10-45-5720	Travel & Meals	7,000	5,779	1,221	83%
10-45-5725	Training & Licenses	19,500	15,116	4,384	78%
	Total Police Operations	**3,438,209**	**2,932,406**	**505,803**	**85%**
Police Capital Outlay					
10-45-9103	Improvements	9,100	-	9,100	0%
10-45-9220	Vehicle	321,000	309,133	11,867	96%
10-45-9221	Equipment	25,100	24,662	438	98%
	Total Police Capital Outlay	**355,200**	**333,795**	**21,405**	**94%**
	Total Police Services	**3,793,409**	**3,266,201**	**527,208**	**86%**

GENERAL FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% of BUDGET
Fire Services					
10-55-5000	Salaries & Wages	1,359,150	1,162,553	196,597	86%
10-55-5001	Part-time Wages	157,170	171,923	(14,753)	109%
10-55-5011	Overtime	60,000	83,704	(23,704)	140%
10-55-5025	Health Insurance	215,220	169,170	46,050	79%
10-55-5030	Payroll Taxes	120,588	106,874	13,714	89%
10-55-5035	Retirement	283,932	252,013	31,919	89%
10-55-5040	Texas Workforce Commission	10,601	3,846	6,755	36%
10-55-5045	Workers Comp	46,693	36,485	10,207	78%
10-55-5100	Office Supplies	5,000	3,358	1,642	67%
10-55-5125	Operating Supplies	25,000	12,049	12,951	48%
10-55-5130	EMS Supplies	55,000	30,883	24,117	56%
10-55-5155	Uniforms	41,500	27,617	13,883	67%
10-55-5160	Personal Protection Equipment	71,000	10,335	60,665	15%
10-55-5190	Furniture & Office Equipment	4,000	3,275	725	82%
10-55-5195	Tools & Equipment	40,000	49,904	(9,904)	125%
10-55-5200	Phone, Internet	7,500	6,137	1,363	82%
10-55-5210	Electricity	10,000	8,515	1,485	85%
10-55-5220	Natural Gas	5,000	1,280	3,720	26%
10-55-5230	Water	2,500	1,661	839	66%
10-55-5240	Fuel	20,000	16,654	3,346	83%
10-55-5305	Building Maintenance	10,000	10,004	(4)	100%
10-55-5315	Vehicle Maintenance	6,000	5,466	534	91%
10-55-5316	Apparatus Maintenance	85,000	41,125	43,875	48%
10-55-5325	Equipment Maintenance	21,000	10,838	10,162	52%
10-55-5330	Storm Siren O&M	2,000	121	1,879	6%
10-55-5440	Professional Services - Other	3,000	1,100	1,900	37%
10-55-5520	SAAS Contracts (software/app service)	40,000	35,361	4,639	88%
10-55-5530	Medical Services	25,000	13,492	11,508	54%
10-55-5536	Ambulance Service	177,000	168,642	8,358	95%
10-55-5540	Cleaning Service	3,900	3,805	95	98%
10-55-5547	Fire Marshal Contract	2,000	-	2,000	0%
10-55-5548	Dispatch Service	-	5,266	(5,266)	NA
10-55-5549	Fire Alarm Monitoring Service	1,000	-	1,000	0%
10-55-5560	Contract Labor	30,000	19,629	10,371	65%
10-55-5700	Membership Dues & Fees	5,000	1,171	3,829	23%
10-55-5720	Travel & Meals	9,250	7,460	1,790	81%
10-55-5725	Training & Licenses	21,500	12,946	8,555	60%
	Total Fire Operations	**2,981,505**	**2,494,663**	**486,842**	**84%**
Fire Capital Outlay					
10-55-9103	Improvements	10,310	-	10,310	0%
10-55-9220	Vehicle	10,000	50,458	(40,458)	505%
10-55-9221	Equipment	-	497,500	(497,500)	NA
10-55-9223	CIP-19 Fire Engine	1,414,000	1,352,147	61,853	96%
10-55-9225	CIP-22 Outdoor Warning Siren Improvments	75,040	75,040	0	100%
	Total Fire Capital Outlay	**1,509,350**	**1,975,145**	**(465,795)**	**131%**
	Total Fire Services	**4,490,855**	**4,469,808**	**21,047**	**100%**

GENERAL FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% of BUDGET
Parks & Rec Department					
10-65-5310	Grounds Maintenance	15,000	6,448	8,552	43%
	Total Parks & Rec Operations	**15,000**	**6,448**	**8,552**	**43%**
Parks & Rec Capital Outlay					
10-65-9103	Improvements	-	-	-	NA
	Total Parks & Rec Capital	**-**	**-**	**-**	**NA**
	Total Parks & Rec Department	**15,000**	**6,448**	**8,552**	**43%**
Development Services					
10-75-5000	Salaries & Wages	154,525	66,968	87,557	43%
10-75-5001	Part-time Wages	-	4,038	(4,038)	NA
10-75-5011	Overtime	4,000	2,112	1,888	53%
10-75-5025	Health Insurance	25,320	12,284	13,036	49%
10-75-5030	Payroll Taxes	13,458	1,311	12,148	10%
10-75-5035	Retirement	29,451	13,999	15,452	48%
10-75-5040	Texas Workforce Commission	919	171	748	19%
10-75-5045	Workers Comp	2,567	386	2,182	15%
10-75-5155	Uniforms	1,250	145	1,105	12%
10-75-5190	Furniture & Office Equipment	2,000	-	2,000	0%
10-75-5200	Phone, Internet	600	-	600	0%
10-75-5240	Fuel	3,000	662	2,338	22%
10-75-5315	Vehicle Maintenance	3,000	117	2,883	4%
10-75-5415	Engineer	150,000	79,088	70,912	53%
10-75-5440	Professional Services - Other	175,000	425,301	(250,301)	243%
10-75-5520	SAAS Contracts (software/app service)	16,000	10,812	5,188	68%
10-75-5565	Code Enforcement Services	10,000	-	10,000	0%
10-75-5570	Inspection Services - Buildings	900,000	670,991	229,009	75%
10-75-5571	Inspection Services - Infrastructure	50,000	18,435	31,565	37%
10-75-5572	Inspection Services - Food Service	25,000	5,563	19,438	22%
10-75-5589	Sales Tax Incentive Rebate	100,000	88,283	11,717	88%
10-75-5720	Employee Travel	2,000	73	1,927	4%
10-75-5725	Employee Training	2,000	580	1,420	29%
	Total Development Services Operations	**1,670,091**	**1,401,317**	**268,774**	**84%**
Development Services Capital Outlay					
10-75-9103	Improvements	-	-	-	NA
	Total Development Services Capital Outlay	**-**	**-**	**-**	**NA**
	Total Development Services	**1,670,091**	**1,401,317**	**268,774**	**84%**

GENERAL FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% of BUDGET
Public Works Services					
10-80-5000	Salaries & Wages	390,675	337,607	53,068	86%
10-80-5001	Part-time Wages	16,000	958	15,042	6%
10-80-5011	Overtime	5,000	7,456	(2,456)	149%
10-80-5025	Health Insurance	88,620	85,065	3,555	96%
10-80-5030	Payroll Taxes	31,493	30,456	1,037	97%
10-80-5035	Retirement	79,521	70,024	9,497	88%
10-80-5040	Texas Workforce Commission	1,895	1,317	578	70%
10-80-5045	Workers Comp	20,203	9,072	11,130	45%
10-80-5100	Office Supplies	1,000	385	615	38%
10-80-5102	MS-4 Educational Supplies	250	-	250	0%
10-80-5125	Operating Supplies	4,000	2,734	1,266	68%
10-80-5155	Uniforms	6,500	4,631	1,869	71%
10-80-5190	Furniture & Office Equipment	500	-	500	0%
10-80-5195	Tools & Equipment	6,000	7,019	(1,019)	117%
10-80-5200	Phone, Internet	5,000	3,362	1,638	67%
10-80-5210	Electricity	8,000	2,210	5,790	28%
10-80-5211	Electricity - Street Lights	160,000	141,613	18,387	89%
10-80-5230	Water	1,500	511	989	34%
10-80-5240	Fuel	18,000	11,519	6,481	64%
10-80-5305	Building Maintenance	3,000	1,299	1,701	43%
10-80-5310	Grounds Maintenance	17,000	19,451	(2,451)	114%
10-80-5315	Vehicle Maintenance	10,000	2,825	7,175	28%
10-80-5325	Equipment Maintenance	15,000	2,922	12,078	19%
10-80-5335	Street Maintenance	20,000	14,183	5,817	71%
10-80-5340	Sign Maintenance	10,000	5,164	4,836	52%
10-80-5355	Drainage Maintenance	100,000	1,727	98,273	2%
10-80-5385	Mosquito Control	22,000	16,755	5,245	76%
10-80-5395	Septic System Maintenance	800	-	800	0%
10-80-5530	Medical Services	575	368	207	64%
10-80-5700	Membership Dues & Fees	150	-	150	0%
10-80-5720	Travel & Meals	1,500	175	1,325	12%
10-80-5725	Training & Licenses	8,000	348	7,652	4%
	Total Public Works Operations	**1,052,182**	**781,154**	**271,027**	**74%**
Public Works Capital Outlay					
10-80-9221	Equipment	-	-	-	NA
	Total Capital Outlay	**-**	**-**	**-**	**NA**
	Total Public Works Services	**1,052,182**	**781,154**	**271,027**	**74%**
Total General Fund Expenditures		**13,541,507**	**12,306,976**	**1,234,531**	**91%**
Change in Financial Position		**(2,747,697)**	**(2,347,595)**		
ESTIMATED ENDING RESOURCES (Net)		**5,631,836**	**6,031,938**		

DEBT SERVICE (I&S) FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% OF BUDGET
ESTIMATED BEGINNING RESOURCES		519,475	384,230		
REVENUE					
50-00-4005	Property Taxes - I&S	2,303,855	2,298,983	4,872	100%
50-00-4517	Interest - IB I&S	8,000	46,783	(38,783)	585%
50-00-48xx	Transfer Property Taxes to TIRZ 2	(86,350)	(184,573)	98,223	214%
Total Revenues		**2,225,505**	**2,161,193**	**(33,911)**	**97%**
EXPENDITURES					
50-10-5790	Debt Administration	168,350	6,095	162,255	4%
50-10-5822	2020 CO Principal	590,000	590,000	-	100%
50-10-5823	2020 CO Interest	471,400	471,400	-	100%
50-10-5824	2023 CO Principal	230,000	230,000	-	100%
50-10-5825	2023 CO Interest	757,800	757,800	-	100%
Total Expenditures		**2,217,550**	**2,055,295**	**162,255**	**93%**
Change in Financial Position		**7,955**	**105,898**		
ESTIMATED ENDING RESOURCES (Net)		**527,430**	**490,128**		

STREET FUND	Maintenance/Construction	ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% OF BUDGET
ESTIMATED BEGINNING RESOURCES		407,613	2,064,613		
Street Repair Fund Revenue					
17-00-4041	Sales Tax - Dedicated Streets	825,000	674,742	150,258	82%
Total Street Repair Fund Revenue		**825,000**	**674,742**	**150,258**	
Street Repair Fund Expenditure					
17-80-5335	Street Maintenance	500,000	9,930	490,070	2%
17-80-9421	CIP-40 Lavon Trail Pkwy - Presidents to Rosew	-	32,740	(32,740)	NA
17-80-9426	CIP-36 Lake Road Paving - Ph 2	-	-	-	NA
17-80-xxxx	Available for Capital Improvement Projects	325,000	-	325,000	0%
Total Street Repair Expenditure		**825,000**	**42,670**	**457,330**	**5%**
ESTIMATED ENDING RESOURCES (Net)		**407,613**	**2,696,684**		

MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% OF BUDGET
ESTIMATED BEGINNING RESOURCES		3,765	13,821		
REVENUE					
34-25-4212	Court - Technology	4,500	8,871	(4,371)	197%
34-25-4217	Court - Building Security Fees	6,000	-	6,000	0%
Total Revenues		**10,500**	**8,871**	**1,629**	**84%**
EXPENDITURES					
34-25-5100	Office Supplies	1,000	-	1,000	0%
34-25-5526	Technology Expenses	5,000	8,783	(3,783)	176%
34-25-5560	Contract Labor - Bailiffs	2,400	675	1,725	28%
34-25-9103	Improvements	9,400	8,919	481	NA
Total Expenditures		**17,800**	**18,377**	**(577)**	**103%**
ESTIMATED ENDING RESOURCES (Net)		**(3,535)**	**4,315**		

TIRZ/TIF FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% OF BUDGET
ESTIMATED BEGINNING RESOURCES		179,226	185,233		
TIRZ/TIF Fund Revenue					
24-00-4001	Property Taxes	230,000	-	230,000	NA
24-00-4519	Logic - Interest	1,500	4,577	(3,077)	305%
24-00-4810	Transfer TIRZ 2 Property Tax	-	491,538	(491,538)	NA
Total TIRZ/TIF Fund Revenue		**231,500**	**496,115**	**(264,615)**	**214%**
TIRZ/TIF Fund Expenditure					
24-00-5440	Professional Services - Other	25,000	9,990	15,010	40%
24-00-5960	Public Project Costs Reimbursement	-	642,863	(642,863)	NA
Total TIRZ/TIF Expenditure		**25,000**	**652,853**	**(627,853)**	**2611%**
ESTIMATED ENDING RESOURCES (Net)		**385,726**	**28,495**		

PUBLIC SAFETY FEES FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% OF BUDGET
ESTIMATED BEGINNING RESOURCES		1,085,800	1,069,000		
Public Safety Fees Fund Revenue					
33-00-4360	Elevon Public Safety Fee	-	172,000	(172,000)	NA
33-00-4361	Trails of Lavon Public Safety Fee	-	46,000	(46,000)	NA
Total Public Safety Fees Fund Revenue		**-**	**218,000**	**(218,000)**	**NA**
Public Safety Fees Fund Expenditure					
33-55-5548	Dispatch Services	150,000	45,268	104,733	30%
Total Public Safety Fees Expenditure		**150,000**	**45,268**	**104,733**	**30%**
ESTIMATED ENDING RESOURCES (Net)		**935,800**	**1,241,733**		

FEMA GRANT		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% OF BUDGET
ESTIMATED BEGINNING RESOURCES		-	-		
FEMA Grant Fund Revenue					
36-15-4455	Grant Revenue	132,462	-	132,462	0%
36-45-4455	Grant Revenue	81,882	-	81,882	0%
36-55-4455	Grant Revenue	92,763	-	92,763	0%
Total FEMA Grant Fund Revenue		**307,107**	**-**	**307,107**	**0%**
FEMA Grant Fund Expenditure					
36-15-9428	HMGP: Generator	132,462	12,313	120,150	9%
36-45-9428	HMGP: Generator	81,882	12,313	69,570	15%
36-55-9428	HMGP: Generator	92,763	12,313	80,451	13%
Total FEMA Grant Expenditure		**307,107**	**36,938**	**270,170**	**12%**
ESTIMATED ENDING RESOURCES (Net)		**-**	**(36,938)**		

UTILITY FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% OF BUDGET
ESTIMATED BEGINNING RESOURCES/TRANSFERS IN		9,366,585	9,366,585		
ESCROW FOR TRAILS OF LAVON WWTP (BEAR CREEK WW		1,930,000	1,930,000		
UTILITY FUND REVENUE					
Administration					
20-00-4520	Interest - IB Utility	40,000	229,281	(189,281)	573%
20-00-4521	Interest - IB Sewer Tap	85,000	304,009	(219,009)	358%
Total Administration		**125,000**	**533,290**	**(408,290)**	**427%**
Sanitary Sewer					
20-85-4110	Sewer Charges	2,500,000	3,041,969	(541,969)	122%
20-85-4202	Administration Fee	125,000	86,100	38,900	69%
20-85-4230	Sewer Tap Fee	3,000,000	3,194,602	(194,602)	106%
20-85-4231	Bear Creek Trunk Recovery Fee	-	-	-	NA
20-85-4232	Sewer Infrastructure Fees	30,000	35,844	(5,844)	NA
20-85-4299	Late Fees	50,000	74,405	(24,405)	149%
20-85-4330	Online Permit Pmts	-	4,814	(4,814)	NA
Total Sanitary Sewer		**5,705,000**	**6,437,734**	**(732,734)**	**113%**
Solid Waste					
20-86-4115	Solid Waste Income	1,275,000	1,251,893	23,107	98%
Total Solid Waste		**1,275,000**	**1,251,893**	**23,107**	**98%**
Total Revenue		**7,105,000**	**8,222,917**	**(1,117,917)**	**116%**

UTILITY FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% OF BUDGET
ESTIMATED BEGINNING RESOURCES/TRANSFERS IN		9,366,585	9,366,585		
ESCROW FOR TRAILS OF LAVON WWTP (BEAR CREEK WW		1,930,000	1,930,000		
UTILITY FUND EXPENDITURES					
Sanitary Sewer					
20-85-5210	Electricity	120,000	103,726	16,274	86%
20-85-5260	Sludge Disposal	15,000	499,191	(484,191)	3328%
20-85-5325	Equipment Maintenance	45,000	-	45,000	0%
20-85-5390	Sewer System Maintenance	50,000	79,944	(29,944)	160%
20-85-5440	Professional Services - Other	20,000	30,172	(10,172)	151%
20-85-5590	WWTP O&M Contract	1,097,000	601,312	495,688	55%
20-85-5xxx	Package Plant Lease	300,000	-	300,000	0%
20-85-5725	Training & Licenses	2,500	12	2,488	0%
20-85-5801	Transfer to General Fund (overhead)	700,000	700,000	-	100%
20-85-5808	Transfer to General Fund (debt)	583,600	583,600	-	100%
20-85-9221	Equipment	-	41,600	(41,600)	NA
20-85-9412	CIP-21 Bear Creek WWTP Exp 4	2,000,000	-	2,000,000	0%
20-85-9419	CIP-38 Elevon/Lavon North WWTP	2,000,000	2,730	1,997,270	0%
20-85-9423	Sewer System Improvements	100,000	55,966	44,034	56%
20-85-9424	CIP-42 Lavon East WWTP	400,000	266,925	133,075	67%
Total Sanitary Sewer		**7,433,100**	**2,965,177**	**4,467,923**	**40%**
Solid Waste					
20-86-5100	Office Supplies	4,200	6,299	(2,099)	150%
20-86-5104	Billing Supplies	36,000	37,393	(1,393)	104%
20-86-5190	Office Furniture & Equipment	500	-	500	0%
20-86-5515	Credit Card Contract	5,400	2,007	3,393	37%
20-86-5520	SAAS Contracts	8,500	4,622	3,878	54%
20-86-5595	Solid Waste Contract	1,130,500	961,563	168,937	85%
20-86-5785	Sales Tax	97,100	81,434	15,666	84%
20-86-5802	Transfer to General Fund (overhead)	149,000	149,000	-	100%
Total Solid Waste		**1,431,200**	**1,242,318**	**188,882**	**87%**
Total Expenditure		**8,864,300**	**4,207,495**	**4,656,805**	**47%**
Change in Financial Position		**(1,759,300)**	**4,015,423**		
ESTIMATED ENDING RESOURCES (Net)		**9,537,285**	**15,312,008**		

ECONOMIC DEVELOPMENT CORPORATION		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% of BUDGET
ESTIMATED BEGINNING RESOURCES		1,436,464	1,396,023		
Economic Development Corp Revenues					
30-30-4040	Sales & Use Tax	860,000	674,742	185,258	78.46%
30-30-4500	Interest - South State Bank	-	3,967	(3,967)	NA
30-30-4519	Interest - LOGIC	-	27,881	(27,881)	NA
30-30-4522	Interest - TexStar	-	17,017	(17,017)	NA
30-30-4799	Miscellaneous Revenue	-	-	-	NA
30-30-4876	EDC Transfers to Investments	(275,000)	(220,000)	(55,000)	80.00%
30-30-4879	EDC Transfers from Bank	-	220,000	(220,000)	NA
30-30-4950	Debt Proceeds	-	-	-	NA
Total Economic Development Corp Revenues		**585,000**	**723,607**	**(138,607)**	**123.69%**
Economic Development Corp Expenses					
Operations					
30-30-5100	Office Supplies	6,000	3,349	2,651	55.81%
30-30-5190	Furniture & Office Equipment	8,500	3,211	5,289	37.77%
30-30-5401	Attorney	20,000	7,655	12,346	38.27%
30-30-5416	Executive Director EDC	72,000	60,000	12,000	83.33%
30-30-5440	Professional Services - Other	33,000	10,323	22,677	31.28%
30-30-5510	Advertising (Legal)		1,683	(1,683)	NA
30-30-5520	Website & SAAS (software as a service)	6,000	5,908	92	98.47%
30-30-5525	IT Services	26,000	8,833	17,167	33.97%
30-30-5700	Dues & Fees	4,500	2,125	2,375	47.22%
30-30-5720	Travel	8,000	1,145	6,855	14.32%
30-30-5725	Training	6,000	32	5,968	0.54%
30-30-5799	Miscellaneous Expense	5,000	-	5,000	0.00%
30-30-5811	Transfer to EDC Construction	-	73,500	(73,500)	NA
Promotional Expenses					
30-30-5770	Promotional - General Expenses	38,000	5,370	32,630	14.13%
30-30-5771	Promotional - Advertising	20,000	17,567	2,433	87.84%
30-30-5772	Promotional - Aerial Maps	8,000	2,495	5,505	31.19%
30-30-5773	Promotional - Video Development	20,000	5,425	14,575	27.13%
30-30-5775	Promotional - Carryforward	29,000	5,000	24,000	17.24%
Capital Projects					
30-30-8900	Direct Business Incentives	744,379	4,000	740,379	0.54%
30-30-8901	Infrastructure Projects	400,000	67,215	332,785	16.80%
30-30-8902	Community Development	200,000	10,000	190,000	5.00%
30-30-8903	Project Main Street	200,000	112,080	87,920	56.04%
Debt Service					
30-30-5TBA	Debt Reserve payment	-	-	-	NA
30-30-5880	Main Street Debt - Principal	24,479	13,993	10,486	57.16%
30-30-5881	Main Street Debt - Interest	-	4,366	(4,366)	NA
30-30-5882	Government Capital - Principal	142,606	55,069	87,537	38.62%
30-30-5883	Government Capital - Interest	-	87,537	(87,537)	NA
Total Economic Development Corp Expenses		**2,021,464**	**567,881**	**1,453,583**	**28%**
Change in Financial Position		**(1,436,464)**	**155,727**		
ESTIMATED ENDING RESOURCES (Net)		**-**	**1,551,750**		

EDC CONSTRUCTION FUND		ADOPTED/ AMENDED 2025-26	YTD 08/2026	REMAINING BUDGET	% of BUDGET
ESTIMATED BEGINNING RESOURCES		1,025,150	988,434		
Economic Development Corp Revenues					
35-30-4500	Interest - South State Bank	-	22,612	(22,612)	NA
35-30-4811	Transfer In from EDC	-	73,500	(73,500)	NA
35-30-4950	Debt Proceeds	-	-	-	NA
Total Economic Development Corp Revenues		**-**	**96,112**	**(96,112)**	NA
Economic Development Corp Expenses					
35-30-8903	Project Main Street	1,025,150	828,160	196,991	NA
Total Economic Development Corp Expenses		**1,025,150**	**828,160**	**196,991**	NA
Change in Financial Position		**(1,025,150)**	**(732,047)**		
ESTIMATED ENDING RESOURCES (Net)		**-**	**256,387**		

City of Lavon
Five Year Capital Improvement Plan
Proposed Plan as of 7/21/2026

Ref	CIP	Project Name	Scope	Budget FY27	Budget FY28	Budget FY29	Budget FY30	Budget FY31	Future Year Projects	Total
Current Projects										
1	42	Lavon East WWTP Phase 1	LS, piping, sitework, package plant	354,000						354,000
1	NA	Lavon East WWTP Phase 2	1 MGD Plant	10,550,000						10,550,000
1	21	Bear Creek WWTP Exp 4	Capacity from 0.50 to 0.75 MGD	4,633,000						4,633,000
1	NA	Lavon North WWTP Phase 2	Capacity from .25 to .45 MGD	6,720,000						6,720,000
1	41	CR 483 Street Reconstruction (Lavon Trail Pkwy S to City limits)	2 lane concrete	1,900,000						1,900,000
1	15	Citywide Park & Trail Improvement	non-specific	100,000	100,000	100,000	100,000	100,000		500,000
1	20	Strategic Property Acquisition	non-specific	250,000	250,000	250,000	250,000	250,000		1,250,000
1	18	Community Park	non-specific	2,000,000	500,000				50,000,000	52,500,000
1	NA	PD Complex - Design	Planning	750,000						750,000
1	NA	City Branding Signage	EDC possibly participate	500,000						500,000
1	NA	Street Rehabilitation	Spot Repair, Rebuild, Overlays, etc.	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Suggested Projects FY28-31										
18	7	CR 484 Paving Extension to GH Blvd Signal	Based upon TxDOT schedule & Development		1,500,000					1,500,000
19		CR 484 (CR 485 to CR 483)	2 west lanes, concrete		1,344,000					1,344,000
20		Forder Ct	concrete		1,500,000					1,500,000
21		CR 484 (CR 485 to Traditions) Ph 2	2 west lanes, concrete. Exclude Bridge CIP-6				3,720,000			3,720,000
22	6	CR 484 - Bear Creek Bridge	New bridge across Bear Creek north of Crestridge				5,000,000			5,000,000
23		Rosewood (CR 483 to Lavon Trail Pkwy) Ph 2	Remaining west 2 lanes, concrete				1,920,000			1,920,000
Future Projects										
25		CR 483 (from CR 484 east to city limits)	2 lanes, concrete						934,000	934,000
26		Lavon Trail Pkwy (from school east to FM 2755)	4 lane divided concrete w/ storm sewer						3,680,000	3,680,000
27		Lavon Trail Pkwy (Nicholson to city limit)	2 south lanes concrete						668,000	668,000
28		Endeaver Blvd (SH 205 to Geren)	4 lane divided concrete w/ storm sewer						3,780,000	3,780,000
29		Villas Dr (Lake Rd to dead end)	2 lane, concrete						443,000	443,000
30		Traffic Signal (CR 541/Watkins & Noble Grove)	Developer						680,000	680,000
31		Traffic Signal (Elevon Pkwy/Noble Grove)	Developer						680,000	680,000
32		Gage Rd (SH 78 past Hilltop)	2 lanes, concrete						1,830,000	1,830,000
33		Corps property Trail or Recreation Project	to be decided						TBD	-
34		Downtown Infrastructure Improvements	fire flow water line, drainage, sewer						TBD	-
35		South Geren (Traditions) Drainage	Conceptual plan completed						TBD	-
36		Bois D'Arc Reconstruction							TBD	-
37		Mustang Ct. Reconstruction	concrete, no curb						TBD	-
38		Boyd Ct. Reconstruction	link to City Park						TBD	-
39		School Rd. Reconstruction	link to City Park						TBD	-
40		Gracy Rd. Reconstruction							TBD	-
41		Wolf Run Reconstruction	Concrete Pavement, no curb						TBD	-
42		McClendon (2755)/Bear Creek Bridge	*TXDOT cost only*						TBD	-
		Totals, including projects beyond FY31		**28,257,000**	**5,694,000**	**850,000**	**11,490,000**	**850,000**	**63,195,000**	**110,336,000**