



AGENDA
AUGUST 17, 2021
LAVON CITY COUNCIL
CITY HALL, 120 SCHOOL ROAD, LAVON, TEXAS
REGULAR MEETING
6:00 PM

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

2. PLEDGE OF ALLEGIANCE AND INVOCATION

3. WORK SESSION – BUDGET AND CAPITAL IMPROVEMENTS PLAN

A. Discussion regarding the regulatory requirements, financial status for current fiscal year, budget calendar, anticipated commitments, departmental service levels, fee schedule, projections and proposed needs and the tax rate for FY 2021-22.

B. Discussion regarding the Five-Year Capital Improvements Plan (CIP) for Fiscal Years 2021 to 2025.

4. PROCLAMATIONS

Hunger Action Month 2021 - North Texas Food Bank “Spread the Hope” Peanut Butter Drive

National Preparedness Month – September 2021

5. CITIZENS COMMENTS

Citizens may provide comments (3-minute time limit/person). The City Council 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.

6. ITEMS OF INTEREST/COMMUNICATIONS

Members may identify community events, functions, and other activities.

7. CONSENT AGENDA

Consent 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 August 3, 2021 meeting.

B. Approve Resolution No. **2021-08-05** approving a Negotiated Settlement between the Atmos Cities Steering Committee (“ACSC”) and Atmos Energy Corp., Mid-Tex Division regarding the company’s 2021 rate review mechanism filing; declaring existing rates to be unreasonable; adopting tariffs that reflect rate adjustments consistent with the negotiated settlement; finding the rates to be set by the attached settlement tariffs to be just and reasonable and in the public interest; approving an attached exhibit establishing a benchmark for pensions and retiree medical benefits; approving an attached exhibit regarding amortization of regulatory liability; requiring the company to reimburse ACSC’s reasonable ratemaking expenses; determining that this Resolution was passed in accordance with the requirements of the Texas Open Meetings Act; adopting a savings clause; declaring an effective date; and requiring delivery of this resolution to the company and the ACSC’s legal counsel.

C. Approve Resolution No. **2021-08-06** approving and authorizing the Mayor to execute a contract with the Collin County Elections Administrator for Election Services related to the City’s November 2, 2021 General Election.

D. Discussion and action regarding Resolution No. **2021-08-07** authorizing the Mayor to execute a Letter of Engagement with Mike Ward Accounting and Financial Consulting, PLLC for the audit and preparation of the city’s financial statements for the fiscal year ending September 30, 2021.

8. ITEMS FOR CONSIDERATION

- A. Discuss the proposed tax rate and conduct a record vote to call a public hearing for September 7, 2021 at 7:00 p.m.
- B. Discussion and action regarding Resolution No. 2021-08-08 declaring that the current number of inhabitants of the City of Lavon exceeds five thousand (5,000) and providing an effective date.
- C. Discussion and action regarding Resolution No. 2021-08-09 adopting a Paid Quarantine Leave Policy for First Responders.
- D. Discussion and action regarding Ordinance No. 2021-08-07 amending Article 11.03.003 PARKING OFFENSES of the City of Lavon Code of Ordinances regarding on street parking offenses.
- E. Discussion and action regarding Ordinance No. 2021-08-08 amending Article 11.02.032 SCHOOL ZONES of the City of Lavon Code of Ordinances to extend the school zone on Presidents Blvd. for NeSmith Elementary School.
- F. Discussion and action regarding orders and regulations, programming, city facilities and operations related to COVID-19.

9. DEPARTMENT REPORTS

The City Council 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 and public works, street maintenance report including projects, right of way maintenance; and code enforcement report.
- D. Construction/Project Management – Police, Fire and Public Works Facilities
- E. Administration Services – Building Permits; CWD Service; Collin County Tax Collection; Financial Update; Sales Tax; Comprehensive Plan Update; TxDOT SH 205; and administration and staff report.

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 this chapter for the provision of municipal services in an unincorporated area; and Section 551.074 - Personnel matters to deliberate the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee; or hear a complaint or charge against an officer or employee – City Administrator.

11. RECONVENE INTO REGULAR SESSION

Consider and take any action necessary as a result of executive session.

12. CITY COUNCIL TO SET FUTURE MEETINGS AND AGENDAS

Council Members and staff may request items be placed on a future agenda or request a special meeting.

August 31, 2021 – Special Meeting - to be determined

September 7, 2021 – Regular Meeting – Public Hearing and Action regarding Tax Rate and Budget

13. PRESIDING OFFICER TO ADJOURN THE CITY COUNCIL MEETING

- 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

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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.

This is to certify that this Agenda was duly posted on the City's website at www.cityoflavon.com and at City Hall and on or before 6:00 PM on August 13, 2021.



Rae Norton, City Secretary



PROCLAMATION

City of Lavon, Texas

“Hunger Action Month – Peanut Butter Drive 2021”

WHEREAS, millions of children and families living in America face hunger and food insecurity every day; and

WHEREAS, as the COVID-19 pandemic continues to adversely affect the livelihood of millions of people across our nation, more and more households rely on their local food banks to meet their basic needs; and

WHEREAS, the North Texas Food Bank is committed to ending food insecurity in our community through such programs as Food 4 Kids and Mobile Pantry, as well as raising awareness through campaigns such as Hunger Action Month and the Collin County Peanut Butter Drive that raised over 287,000 pounds of peanut butter last year; and

WHEREAS, joining the fight against hunger, the City of Lavon wishes to “Spread The Hope” by designating September 1 – 30 as Hunger Action Month and kicking off the 2021 Spread The Hope – Collin County Peanut Butter Drive; doing our part to provide for the needs of our most vulnerable citizens.

NOW THEREFORE, be it proclaimed that September 2021 shall be hereafter known as

Hunger Action Month

in the City of Lavon, Texas, and all residents and businesses are encouraged to donate peanut butter at Lavon City Hall and use the resources at <https://www.cor.net/i-want-to/donate-give/peanut-butter-drive> and “Spread the Hope”.

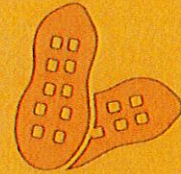
IN WITNESS WHEREOF, I have hereunto set my hand and have caused the Seal of the City of Lavon, Texas, to be affixed this 17th day of August 2021.

Vicki Sanson, Mayor



**SPREAD
THE HOPE**

**PEANUT
BUTTER
DRIVE**



September 1 – 30, 2021

Every September during Hunger Action Month, the North Texas Food Bank creates awareness about food insecurity and hosts the Peanut Butter Drive which collects a shelf-stable, kid-friendly protein for our hungry neighbors. The goal for the 2021 drive is 300,000 pounds of peanut butter physically and virtually.

Let's help meet the goal by collecting regular-sized, plastic jars of peanut butter to help feed hungry children and their families.

**Collect physical Peanut Butter or donate
to the Virtual Peanut Butter Drive. For more
info visit ntfb.org/peanutbutterdrive.**



PROCLAMATION

City of Lavon, Texas

“National Preparedness Month – September 2021”

WHEREAS, it is important for all City of Lavon residents, businesses, and organizations to develop emergency plans; and

WHEREAS, promoting emergency preparedness in our families, workplaces, and communities can help minimize both physical and economic damage throughout the City of Lavon should a disaster occur; and

WHEREAS, the Lavon Fire Department, and Police Department staff strive to increase public awareness of the need to prepare for emergencies and disasters; and

WHEREAS, the theme of the 2021 National Preparedness Month is “*Prepare to Protect*” and the goal is to increase the overall number of individuals, families, and communities that engage in preparedness actions at home, work, business, school, and place of worship;

NOW THEREFORE, be it proclaimed that September 2021 shall be hereafter known as

National Preparedness Month

in the City of Lavon, Texas, and all residents and businesses are encouraged to use the resources at <https://www.ready.gov/september> and to make emergency planning and preparedness a top priority in their homes, offices, and neighborhoods, thereby creating a safer and more prepared Lavon.

IN WITNESS WHEREOF, I have hereunto set my hand and have caused the Seal of the City of Lavon, Texas, to be affixed this 17th day of August 2021.

Vicki Sanson, Mayor



CITY OF LAVON Agenda Brief

MEETING: August 17, 2021

ITEM: 3 - A

Items:

BUDGET WORK SESSION

Discussion regarding the regulatory requirements, financial status for current fiscal year, budget calendar, anticipated commitments, departmental service levels, fee schedule, projections and proposed needs and the tax rate for FY 2021-22.

Background:

The Collin County Central Appraisal District (CCAD) provided the certified estimate of taxable value on July 23, 2021 and the 2021 Certified Taxable Value Worksheet on July 28, 2021. On July 29, 2021, the Collin County Tax Assessor Collector's Office provided the 2021 Tax Rate Calculation Worksheet.

Based on the City Council's direction, the proposed budget has been prepared utilizing the current fiscal year 2020-21 tax rate of 0.478956. Maintaining the same rate enables the City to keep the same level of service in programs and expand service delivery levels with increased staff and improved tools and equipment. A contribution from the Utility Fund for Debt Service for sewer projects has been incorporated to reduce the impact to the general fund.

The 2020 Total Taxable Value was \$408,030,577 and the 2020 Freeze-Adjusted Value was \$357,432,588. New improvements and personal property for 2021 total \$25,246,030 compared to \$5,798,784 in 2020. New 2021 value in Lavon is virtually all residential which generally equates to an increased demand for services.

The 2021 Total Taxable Value of \$483,794,086 when adjusted for properties under protest in the amount of \$4,020,807 and Freeze-Adjusted Values of 55,592,161 results in a 2021 Total Taxable Value of \$432,222,732.

As directed and authorized by the City Council on August 3, 2021, projected and proposed expenditures have been incorporated into the budget worksheet. The City staff continues to review projected and proposed budgets, identifying enhancement requests and evaluating application and user fees.

An updated Budget Worksheet and details will be provided at the meeting.

Collin Central Appraisal District

2021 Certified Taxable Value

| 2020 Certified Taxable Value, as of 9-16-2020 | 2021 Taxable Value of New Construction | 2021 Annexations or Deannexations Taxable | 2021 Certified Taxable Value (Before Freeze, based on 7-22-21 Certification) | 2021 Taxable Value Change Compared to 2020 | 2021 Avg. Home Market Value | |
|---|--|--|--|---|-----------------------------------|-----------|
| Taxing Entity Name | | | | | | |
| Schools | | | | | | |
| Community ISD | \$1,240,401,745 | \$112,492,276 | \$0 | \$1,556,984,957 | 25.52% | \$263,294 |
| Farmersville ISD | \$804,315,013 | \$32,293,316 | \$0 | \$922,952,715 | 14.75% | \$239,981 |
| Lovejoy ISD | \$3,101,117,065 | \$66,625,364 | \$0 | \$3,330,435,034 | 7.39% | \$645,814 |
| Plano ISD | \$60,404,837,652 | \$637,908,118 | \$0 | \$61,918,961,683 | 2.51% | \$408,367 |
| Princeton ISD | \$1,794,041,358 | \$258,069,789 | \$0 | \$2,253,153,081 | 25.59% | \$226,013 |
| Wylie ISD | \$7,545,649,604 | \$270,035,959 | \$0 | \$8,226,036,594 | 9.02% | \$320,634 |
| Cities & Towns | | | | | | |
| City of Farmersville | \$292,097,088 | \$9,737,511 | \$4,442 | \$325,782,384 | 11.53% | \$190,459 |
| City of Lavon | \$408,596,009 | \$25,246,030 | \$0 | \$487,814,893 | 19.39% | \$284,374 |
| Lowry Crossing | \$177,521,030 | \$1,345,801 | \$0 | \$193,581,425 | 9.05% | \$300,949 |
| City of Lucas | \$1,497,561,030 | \$43,799,765 | \$2,050,447 | \$1,622,597,773 | 8.35% | \$691,663 |
| City of Murphy | \$2,649,672,031 | \$2,022,918 | \$0 | \$2,733,510,596 | 3.16% | \$404,948 |
| City of Nevada | \$124,811,140 | \$2,022,918 | \$0 | \$137,771,890 | 10.38% | \$271,783 |
| City of Parker | \$1,125,671,258 | \$48,857,000 | \$0 | \$1,227,321,349 | 9.03% | \$683,424 |
| City of Princeton | \$1,327,688,126 | \$196,553,952 | \$0 | \$1,654,518,557 | 24.62% | \$230,553 |
| City of Sachse | \$2,598,088,981 | \$25,790,957* | \$0 | \$2,875,779,743 | 10.69% | \$313,877 |
| City of St. Paul | \$127,175,787 | \$622,200 | \$0 | \$134,987,632 | 6.14% | \$372,840 |
| City of Wylie | \$5,194,777,504 | \$147,114,000 | \$816,423 | \$5,604,984,688 | 7.90% | \$299,136 |
| Collin County | \$156,992,324,634 | \$5,029,736,214 | \$0 | \$167,382,996,225 | 6.62% | \$396,584 |
| Collin College | \$159,990,721,502 | \$5,085,140,620 | \$0 | \$170,703,180,855 | 6.70% | \$396,584 |
| Collin County WCID#3** | \$355,168,677 | \$69,883,845 | \$0 | \$467,017,580 | 31.49% | \$388,563 |
| Seis Lagos SUD | \$256,179,159 | \$13,207,898 | \$0 | \$284,511,634 | 11.06% | \$554,140 |

* Collin County portion only. ** Impairment

Source: Collin and Dallas Central Appraisal District

CITY OF LAVON
BUDGET WORKSHEET

AS OF AUGUST 12, 2021

| GENERAL FUND | ACTUAL FY 2019 | ACTUAL FY 2020 | ADOPTED / AMENDED FY 2021 | PROJECTED FY 2021 | PROPOSED FY 2022 |
|--|-------------------|-------------------|---------------------------------|----------------------|---------------------|
| SOURCE OF FUNDS | | | | | |
| Estimated Beginning Resources | 485,438 | 611,448 | 1,140,490 | 960,781 | 882,597 |
| REVENUE - CURRENT | | | | | |
| Taxes | | | | | |
| 10-00-4200 Property Tax | 714,947 | 1,040,196 | 1,111,703 | 1,125,365 | 1,219,047 |
| 10-00-4205 Franchise | 152,949 | 155,754 | 160,000 | 155,000 | 160,000 |
| 10-00-4206 Sales & Use Tax | 214,000 | 327,486 | 310,000 | 365,000 | 350,000 |
| 10-00-4208 Penalty & Interest | - | - | 900 | - | 500 |
| 10-00-4209 Ad Valorem Delinquent Taxes | - | - | 1,000 | - | 1,000 |
| Total Taxes | 1,081,896 | 1,523,435 | 1,583,603 | 1,645,365 | 1,730,547 |
| Transfers to Reimburse GF | | | | | |
| 10-00-4608 LEDC for Consulting | 3,000 | - | - | - | - |
| 10-00-4850 Miscellaneous (CARES Funding) | - | - | 189,208 | 189,208 | - |
| 10-00-4900 Solid Waste for admin svc | 172,000 | 171,996 | 172,000 | 172,000 | 172,000 |
| 10-00-4901 Sewer for admin svc | 120,000 | 99,996 | 100,000 | 100,000 | 100,000 |
| 10-00-4903 Public Safety Radios | 27,062 | - | 25,864 | 25,864 | - |
| 10-00-4906 Transfer from CIP - Prof Services | - | - | 49,500 | 49,500 | 50,000 |
| 10-00-4907 Transfer from Sewer for I&S | 451,213 | 450,482 | 450,482 | 450,482 | 500,000 |
| Total Transfers | 773,275 | 722,474 | 987,054 | 987,054 | 822,000 |
| Municipal Court | | | | | |
| 10-00-4501 Court Fees | 2,320 | 3,269 | 3,500 | 1,200 | 2,000 |
| Total Municipal Court | 2,320 | 3,269 | 3,500 | 1,200 | 2,000 |
| Administration | | | | | |
| 10-00-4004 Administrative Fee | 16,571 | 13,170 | 35,000 | 35,000 | 25,000 |
| 10-00-4010 Banking Interest | 379 | 9,806 | 15,000 | 16,040 | 12,500 |
| 10-00-4122 Utility Late Fees | 25,979 | 18,198 | 20,000 | 16,278 | 12,500 |
| 10-00-4700 Comm Ctr/Pav Rent Fees | 11,033 | 5,805 | 2,500 | 40 | - |
| Total Administration | 53,962 | 46,979 | 72,500 | 67,358 | 50,000 |
| Operations | | | | | |
| 10-00-4324 Land Use Application Fees | - | - | 44,000 | 50,000 | 30,000 |
| 10-00-4325 Food Serv Insp Permits | 4,000 | 5,473 | 6,500 | 5,500 | 6,500 |
| 10-00-4326 General Permit Fees | 62,289 | 153,538 | 170,000 | 215,000 | 175,000 |
| 10-00-4327 Bldg Permit Fees | 35,000 | 445,220 | 975,000 | 1,170,247 | 875,000 |
| 10-00-4328 OSSF Permit Fees | 800 | 900 | 500 | 500 | 500 |
| 10-00-4329 Infrastructure Inspection Fees | 212,618 | 291,127 | 225,000 | 332,452 | 325,000 |
| 10-00-4332 Building Rent - LEDC | 2,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-00-4503 PD Fines/Fees | 58,000 | 38,399 | 40,000 | 36,000 | 40,000 |
| 10-00-4504 PD Warrant Fines / Fees | 3,100 | 7,048 | 7,500 | 2,000 | 5,000 |
| 10-00-4507 PD Services Contract | 64,500 | 104,500 | 150,000 | 150,000 | - |
| 10-00-4509 FD Services Contract | - | 28,764 | 23,000 | 23,600 | 15,000 |
| 10-00-4575 PW Services | - | 1,250 | 1,200 | - | - |
| 10-00-4800 Sale of Property | 4,824 | 75,115 | 350 | 90 | - |
| Total Operations | 447,131 | 1,157,334 | 1,649,050 | 1,991,389 | 1,478,000 |
| Total General Fund Revenues | 2,358,584 | 3,453,491 | 4,295,707 | 4,692,366 | 4,082,547 |
| Total Source of Funds | 2,844,022 | 4,064,939 | 5,436,197 | 5,653,147 | 4,965,144 |
| EXPENDITURES | | | | | |
| Municipal Court Services | | | | | |
| 10-24-5005 Credit Card Fees | 1,250 | 944 | 1,250 | 1,000 | 1,250 |
| 10-24-5010 Jury Panel | 150 | - | 250 | - | 250 |
| 10-25-5016 Judge / Prosecutor Contract Labor | 7,188 | 4,513 | 7,000 | 7,000 | 7,500 |
| 10-24-5400 Postal Fees | 450 | 275 | 500 | 500 | 500 |
| 10-24-5800 Training | 600 | 340 | 1,000 | 750 | 1,000 |
| 10-24-6250 Office Supplies | 1,500 | 699 | 1,500 | 1,000 | 1,500 |
| 10-25-5000 Payroll | 61,000 | 62,201 | 62,630 | 58,234 | 63,709 |
| 10-25-6007 Health Insurance | 8,547 | 8,100 | 8,250 | 8,250 | 8,800 |
| 10-25-8501 FICA & Medicare | 4,394 | 4,758 | 4,791 | 4,455 | 4,874 |
| 10-25-8502 Retirement | 4,102 | 4,684 | 4,716 | 4,385 | 9,714 |

**CITY OF LAVON
BUDGET WORKSHEET**

AS OF AUGUST 12, 2021

| GENERAL FUND | | ACTUAL FY 2019 | ACTUAL FY 2020 | ADOPTED / AMENDED FY 2021 | PROJECTED FY 2021 | PROPOSED FY 2022 |
|--------------------------------|--|-------------------|-------------------|---------------------------------|----------------------|---------------------|
| 10-25-8503 | TWC | - | - | - | 1,106 | 1,784 |
| | Total Municipal Court | 89,181 | 86,513 | 91,887 | 86,680 | 99,097 |
| Administration Services | | | | | | |
| 10-21-6010 | Adv, Notices & Pubs | 8,400 | 11,186 | 8,000 | 7,500 | 10,000 |
| 10-21-6014 | Building Supplies | 2,000 | 1,648 | 2,000 | 1,500 | 2,000 |
| 10-21-6020 | Cell Phone | 500 | 508 | 500 | 500 | 500 |
| 10-21-6060 | Computer (Srvr/Sftwr) | 250 | 14,411 | 19,500 | 7,000 | 7,000 |
| 10-21-6065 | Council Supplies | 1,500 | 1,150 | 2,500 | 1,500 | 1,500 |
| 10-21-6070 | Cleaning | 5,640 | 5,350 | 7,500 | 7,500 | 7,500 |
| 10-21-6080 | CPA | 750 | 143 | 1,000 | 1,000 | 1,000 |
| 10-21-6100 | Dues & Fees | 3,500 | 3,750 | 5,200 | 5,000 | 5,000 |
| 10-21-6101 | Elections | 2,500 | - | 7,500 | 4,000 | 7,500 |
| 10-21-6103 | Health Insurance | 28,217 | 32,400 | 33,000 | 33,000 | 35,200 |
| 10-21-6104 | Community Events | 6,000 | 2,056 | 6,000 | 5,000 | 7,500 |
| 10-21-6250 | Office Supplies | 3,000 | 3,832 | 3,000 | 3,000 | 3,000 |
| 10-21-6251 | Drinking Water All Depts | 750 | 537 | 1,000 | 750 | 1,000 |
| 10-21-6252 | Office Furniture | 750 | - | 750 | 750 | 750 |
| 10-21-6253 | Office Equipment | 1,000 | 469 | 4,500 | 2,000 | 4,000 |
| 10-21-6264 | Sales Tax Rebate | 15,000 | 479 | 15,000 | 15,394 | 15,000 |
| 10-00-5000 | Payroll - Admin Staff | 218,771 | 227,800 | 280,945 | 280,905 | 356,198 |
| 10-00-8501 | FICA & Medicare | 16,552 | 17,427 | 21,492 | 21,489 | 27,249 |
| 10-00-8502 | Retirement | 13,572 | 17,153 | 21,155 | 21,152 | 54,311 |
| 10-00-8503 | TWC | - | - | - | 5,337 | 9,974 |
| 10-21-6304 | Comm Events Monitors | 7,500 | 2,003 | 4,000 | 250 | 1,000 |
| 10-21-6400 | Postal Fees | 250 | 152 | 250 | 250 | 250 |
| 10-21-6500 | Software/Website | 1,000 | 650 | 1,000 | 1,000 | 1,000 |
| 10-21-6800 | Training | 2,000 | 6,708 | 7,500 | 7,500 | 7,500 |
| 10-21-6802 | Staff Development | - | 2,046 | 3,000 | 2,750 | 3,500 |
| 10-21-7000 | Electric | 5,000 | 5,620 | 5,000 | 4,653 | 5,000 |
| 10-21-7002 | Natural Gas | 4,000 | 1,923 | 4,500 | 4,500 | 4,500 |
| 10-21-7003 | Telephone | 5,500 | 3,035 | 4,500 | 3,500 | 4,000 |
| 10-21-7004 | Water | 750 | 877 | 1,000 | 1,000 | 1,000 |
| 10-21-8419 | Mileage & Meals | 750 | 1,128 | 1,500 | 1,500 | 1,500 |
| | Total Administration Operations | 355,402 | 364,440 | 472,792 | 451,180 | 585,432 |
| Admin Capital Outlay | | | | | | |
| 10-29-8150 | City Hall improvements | 500 | - | 1,500 | 1,500 | 1,500 |
| | Total Admin Capital Outlay | 500 | - | 1,500 | 1,500 | 1,500 |
| | Total Admin Services | 355,902 | 364,440 | 474,292 | 452,680 | 586,932 |
| Fire Services | | | | | | |
| 10-25-7002 | Storm Siren and Maint | 7,360 | - | 1,000 | 1,000 | 1,000 |
| 10-48-5002 | Asset Tags/Metal | 250 | - | 300 | 300 | 300 |
| 10-48-5604 | Postage - FD | 70 | 59 | 75 | 50 | 75 |
| 10-48-6002 | Equipment Maint Rep | 1,225 | 1,957 | 4,500 | 3,500 | 4,500 |
| 10-48-6003 | Internet/Wifi - FD | 2,492 | 2,307 | 2,000 | 2,500 | 17,500 |
| 10-48-6005 | NFPA Pump/Ladder Test | 500 | 123 | 2,750 | 2,250 | 5,000 |
| 10-48-5000 | Payroll | 61,500 | 63,340 | 68,090 | 68,090 | 75,150 |
| 10-48-8501 | FICA & Medicare | 4,998 | 4,846 | 5,209 | 5,209 | 5,749 |
| 10-48-8502 | Retirement | 4,098 | 4,770 | 5,127 | 5,127 | 11,458 |
| 10-48-88503 | TWC | - | - | - | 1,294 | 2,104 |
| 10-48-6007 | Health Insurance | 7,200 | 8,500 | 8,250 | 8,250 | 8,800 |
| 10-48-6008 | Stipend | 22,700 | 28,475 | 37,500 | 32,500 | 80,000 |
| 10-48-6011 | Office Supplies - FD | 2,000 | 1,021 | 2,000 | 1,500 | 2,000 |
| 10-48-6012 | Travel/ Conf / Meals | 2,500 | 4,161 | 8,000 | 7,500 | 10,000 |
| 10-48-6102 | Dues & Fees | 1,427 | 2,187 | 4,000 | 3,000 | 5,500 |
| 10-48-6160 | Mobile Technology | 900 | 836 | 1,500 | 1,750 | 2,000 |
| 10-48-6200 | Safety/Fire Equipment | 7,500 | 19,091 | 30,000 | 27,000 | 30,000 |
| 10-48-6201 | Fire Hose | 1,400 | 979 | 1,000 | 1,000 | 1,000 |
| 10-48-6500 | Software | - | - | - | - | 20,000 |
| 10-48-7000 | Electric | 3,600 | 6,958 | 8,000 | 6,000 | 8,000 |
| 10-48-7002 | Natural Gas | 630 | 523 | 2,000 | 2,000 | 3,000 |
| 10-48-7004 | Water | 850 | 978 | 2,500 | 2,500 | 3,500 |

CITY OF LAVON
BUDGET WORKSHEET

AS OF AUGUST 12, 2021

| GENERAL FUND | | ACTUAL FY 2019 | ACTUAL FY 2020 | ADOPTED / AMENDED FY 2021 | PROJECTED FY 2021 | PROPOSED FY 2022 |
|--------------|--|-------------------|-------------------|---------------------------------|----------------------|---------------------|
| 10-48-7006 | PPE/ Bunker Gear & Maint | 7,509 | 11,824 | 15,000 | 10,525 | 20,000 |
| 10-48-7009 | Apparatus Maintenance | 4,500 | 18,416 | 30,000 | 25,000 | 35,000 |
| 10-48-7010 | ALS Med Supplies | 890 | 2,009 | 2,000 | 1,200 | 5,000 |
| 10-48-7011 | EOC Fire Alarm Mon | 900 | 406 | 1,000 | 1,000 | 1,000 |
| 10-48-7014 | Comp/IT Items/Printer | 7,500 | 1,680 | 3,000 | 3,708 | 3,000 |
| 10-48-7021 | FD Dispatch | 14,238 | - | - | - | - |
| 10-48-7024 | Graphics/Uniforms | 1,850 | 2,425 | 5,000 | 4,500 | 7,000 |
| 10-48-7030 | Fuel | 2,966 | 4,977 | 5,000 | 5,000 | 7,000 |
| 10-48-7031 | Cleaning FD | 1,575 | 350 | 1,800 | 1,500 | 3,900 |
| --- | Fire Services | 400 | - | - | - | - |
| | Total Fire Operations | 175,528 | 193,197 | 256,601 | 234,753 | 378,537 |
| | Fire Capital Outlay | | | | | |
| 10-48-6550 | FD-EOC-PD Signage | - | 70 | 2,500 | 500 | 2,500 |
| 10-48-7035 | Fire Vehicles | 12,803 | 12,803 | 13,583 | 13,583 | - |
| 10-48-7036 | FD furn and EOC tech | 26,000 | 12,046 | 14,000 | 11,913 | 11,913 |
| 10-48-7037 | Shared UTV | - | - | 34,438 | 32,392 | - |
| 10-48-8118 | Fire Radios | 9,337 | 8,503 | 39,337 | 34,438 | 29,375 |
| 10-48-8117 | Fire Apparatus | 29,863 | 94,364 | - | - | 200,000 |
| | Total Fire Capital Outlay | 78,003 | 127,787 | 103,858 | 92,827 | 243,788 |
| | Total Fire Services | 253,531 | 320,984 | 360,459 | 327,579 | 622,324 |
| | Police Services | | | | | |
| 10-29-6015 | Audio Visual | 1,900 | 922 | 2,500 | 1,500 | 2,500 |
| 10-29-6018 | Protective Gear & Vests (6950) | 600 | 110 | 1,500 | 1,200 | 5,500 |
| 10-29-6050 | Child Abuse Interlocal | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-29-6055 | Cleaning | 1,500 | 4,214 | 5,000 | 5,000 | 5,000 |
| 10-29-6061 | Computers | 4,000 | 6,722 | 13,000 | 12,000 | 5,000 |
| 10-29-6070 | Community Policing / Crime Preventic | 2,064 | 99 | 2,500 | 2,500 | 9,000 |
| 10-29-6071 | Database Services | 2,500 | 1,578 | 2,500 | 2,500 | 4,000 |
| 10-29-6072 | Dispatch | 43,298 | 42,861 | 54,413 | 54,413 | 54,711 |
| 10-29-6102 | Dues & Fees | 600 | 866 | 700 | 671 | 1,000 |
| 10-29-6103 | Vol Support Program (former Explorers) | 750 | 357 | 2,000 | 2,000 | - |
| 10-29-6140 | Emergency Equipment | 3,000 | 1,249 | 5,000 | 5,000 | 6,000 |
| 10-29-6143 | Health Insurance | 73,000 | 97,200 | 99,000 | 99,000 | 105,600 |
| 10-29-6146 | Travel / Meals | 50 | 177 | 500 | 476 | 1,000 |
| 10-29-6150 | Inmate Boarding | 1,500 | 1,074 | 1,500 | 2,500 | 15,000 |
| 10-29-6160 | Mobile Technology | 8,500 | 9,609 | 14,000 | 11,000 | 16,000 |
| 10-29-6253 | Office Supplies | 2,500 | 1,924 | 3,000 | 2,500 | 4,000 |
| 10-29-6254 | Patrol Rifle / Firearms | 600 | - | 10,800 | 10,800 | 6,000 |
| 10-29-6350 | Police Equipment Mtn. | 2,000 | 842 | 2,500 | 2,500 | 2,500 |
| 10-29-6351 | Office Equipment | 750 | 1,520 | 1,500 | 4,250 | 1,500 |
| 10-29-6400 | Postal Fees | 750 | 555 | 750 | 600 | 750 |
| 10-29-6401 | Radio Maintenance | - | - | 1,500 | 1,500 | 2,500 |
| 10-29-6403 | Report Mgt System | 3,450 | 3,469 | 7,000 | 7,000 | 8,000 |
| 10-29-6500 | Software | 1,300 | 2,147 | 3,000 | 1,000 | 3,000 |
| 10-29-6502 | Tazers (3) | 500 | - | 5,000 | 4,680 | 10,000 |
| 10-29-6550 | TLETS Management | 10,000 | 10,000 | 10,000 | 9,600 | 11,000 |
| 10-29-6751 | Operational Supplies | - | - | 2,000 | 3,500 | 8,500 |
| 10-29-6800 | Training | 3,000 | 1,770 | 5,000 | 5,000 | 6,000 |
| 10-29-6850 | Uniform | 4,000 | 6,273 | 5,500 | 5,969 | 6,500 |
| 10-29-6900 | Vehicle Cleaning | 300 | 463 | 1,000 | 700 | 1,000 |
| 10-29-6903 | Vehicle Fuel | 20,000 | 14,280 | 23,000 | 21,000 | 23,000 |
| 10-29-6904 | Vehicle Mtn. | 11,000 | 11,150 | 15,000 | 13,000 | 15,000 |
| 10-29-6950 | Vests | 2,300 | - | 4,000 | 4,000 | - |
| 10-29-7025 | Electric | 5,000 | 4,787 | 5,500 | 5,500 | 6,000 |
| 10-29-7027 | Telephone | 6,000 | 6,438 | 6,000 | 6,000 | 6,500 |
| 10-29-7028 | Water | 450 | 780 | 800 | 800 | 1,000 |
| 10-45-5000 | Payroll | 515,386 | 591,905 | 711,601 | 711,601 | 781,497 |
| 10-45-8501 | FICA & Medicare | 39,427 | 45,281 | 54,437 | 54,437 | 59,785 |
| 10-45-8502 | Retirement | 32,328 | 44,570 | 53,584 | 53,584 | 119,159 |
| 10-45-8503 | TWC | - | - | - | 13,520 | 21,882 |
| 10-45-6017 | Body Cams and video storage | - | 13,626 | 15,000 | 12,000 | 15,000 |

**CITY OF LAVON
BUDGET WORKSHEET**

AS OF AUGUST 12, 2021

| GENERAL FUND | | ACTUAL FY 2019 | ACTUAL FY 2020 | ADOPTED / AMENDED FY 2021 | PROJECTED FY 2021 | PROPOSED FY 2022 |
|--------------|--------------------------------------|-------------------|-------------------|---------------------------------|----------------------|---------------------|
| 10-50-8305 | Law Enforcement Liability | 7,500 | 5,996 | 7,900 | 7,900 | 8,295 |
| | Total Police Operations | 813,303 | 936,315 | 1,160,985 | 1,164,201 | 1,360,178 |
| | Police Capital Outlay | | | | | |
| 10-29-7509 | Police remodel | 5,009 | - | 3,500 | 2,850 | 3,000 |
| 10-29-7515 | Police Vehicles Total | 54,452 | 53,961 | 75,959 | 184,499 | 23,670 |
| 10-45-8109 | Police Radios | 17,725 | 19,200 | 35,450 | 77,450 | - |
| | Total Police Capital Outlay | 77,186 | 73,161 | 114,909 | 264,799 | 26,670 |
| | Total Police Services | 890,489 | 1,009,476 | 1,275,894 | 1,429,000 | 1,386,848 |
| | Public Works Services | | | | | |
| 10-40-5000 | Payroll | 110,436 | 114,642 | 136,050 | 134,562 | 189,765 |
| 10-40-5999 | Computer/Comp Equip | - | - | 1,000 | 1,000 | 1,000 |
| 10-40-6022 | Cell Phone | 2,000 | 2,327 | 2,400 | 2,400 | 2,400 |
| 10-40-6024 | Meals & Travel | 1,000 | 560 | 1,000 | 500 | 1,000 |
| 10-40-6025 | MS4 Supplies | 1,000 | 312 | 1,000 | 500 | 1,000 |
| 10-40-6026 | PW Office Supplies | 500 | 540 | 500 | 500 | 500 |
| 10-40-6027 | Postage | 500 | - | 500 | 75 | 75 |
| 10-40-6104 | Code Enforcement | 1,000 | - | 10,000 | 5,000 | 10,000 |
| 10-40-6105 | Food Service Inspector | 2,750 | 1,400 | 5,000 | 4,200 | 5,000 |
| 10-40-6155 | Grounds Mtn | 14,000 | 13,642 | 17,000 | 17,000 | 18,000 |
| 10-40-6156 | Heavy Equipment Mtn | 5,000 | 15,476 | 10,000 | 4,500 | 10,000 |
| 10-40-6260 | Health Insurance | 25,800 | 22,275 | 24,750 | 24,000 | 26,400 |
| 10-40-6550 | Signage | 4,000 | 1,877 | 4,000 | 4,000 | 6,000 |
| 10-40-6700 | State OSSF Fees | 300 | - | 300 | 300 | 300 |
| 10-40-6701 | Street Lights | 46,000 | 34,145 | 56,000 | 56,000 | 65,000 |
| 10-40-6703 | Street Repair/Maint | 14,500 | 2,522 | 10,000 | 10,000 | 10,000 |
| 10-40-6749 | Mosquito Spraying | 12,000 | 9,620 | 12,000 | 12,000 | 12,000 |
| 10-40-6750 | Tools | 1,200 | 1,228 | 3,500 | 3,500 | 3,500 |
| 10-40-6751 | Operational Supplies | 4,653 | 808 | 3,000 | 3,000 | 3,000 |
| 10-40-6800 | Training | 1,000 | 3,630 | 3,000 | 2,500 | 3,000 |
| 10-40-6850 | Uniform | 4,100 | 3,083 | 4,100 | 3,500 | 4,300 |
| 10-40-6905 | Vehicle Fuel | 6,000 | 3,494 | 7,000 | 7,000 | 7,000 |
| 10-40-6906 | Vehicle Mtn. | 4,000 | 3,148 | 7,500 | 6,500 | 7,500 |
| 10-40-7004 | Water | - | - | - | 248 | 1,000 |
| 10-40-7512 | Lightbars | 2,728 | - | 6,000 | 1,000 | 6,000 |
| 10-40-8501 | FICA & Medicare | 6,975 | 8,770 | 10,408 | 10,294 | 14,517 |
| 10-40-8502 | Retirement | 6,802 | 8,633 | 10,456 | 10,133 | 28,934 |
| 10-40-8503 | TWC | - | - | - | 2,557 | 5,313 |
| | Total Public Works Operations | 278,244 | 252,133 | 346,464 | 326,768 | 442,505 |
| | Public Works Capital Outlay | | | | | |
| 10-40-6352 | PW Heavy Equip | - | - | 53,000 | 288,144 | - |
| 10-40-6910 | PW Truck | 15,802 | 9,461 | 9,464 | 9,464 | - |
| 10-40-7511 | Mower | 4,963 | - | - | - | 9,000 |
| 10-40-8023 | CIP Project Reserve | - | 9,164 | - | 1,015 | - |
| 10-40-8114 | PW Bldg & Equip Shelter | 1,500 | - | 500 | - | - |
| 10-50-8015 | Tractor (2016) fy21 | 8,685 | 7,904 | 8,685 | 7,904 | - |
| 10-50-8150 | NEW - Parks Improvements | - | - | - | 19,000 | - |
| | Total Capital Outlay | 30,950 | 26,530 | 71,649 | 325,527 | 9,000 |
| | Total Public Works Services | 309,194 | 278,663 | 418,113 | 652,296 | 451,505 |
| | Facilities - Multi-Department | | | | | |
| 10-40-6907 | Bldg Mtn - PW | 1,000 | - | 2,500 | 2,500 | 2,500 |
| 10-40-8116 | Demolition - Forder | 500 | - | 4,000 | 1,500 | 7,500 |
| 10-50-8011 | Copier Mtn Contract | 5,500 | 7,772 | 7,750 | 7,750 | 8,000 |
| 10-50-8012 | Office Mach Contract | 2,750 | 1,860 | 3,500 | 4,000 | 4,000 |
| 10-50-8100 | Bldg Mtn. - City Hall | 10,000 | 19,888 | 20,000 | 15,000 | 15,000 |
| 10-50-8101 | Bldg Mtn - PD/FD | 10,000 | 1,396 | 7,500 | 6,500 | 7,500 |
| | Total Facilities | 29,750 | 30,917 | 45,250 | 37,250 | 44,500 |
| | Insurance | | | | | |
| 10-50-8300 | Auto Liability | 5,862 | 6,295 | 6,448 | 6,448 | 6,771 |
| 10-50-8301 | Auto Phys. Damage | 3,984 | 4,424 | 4,382 | 4,382 | 4,602 |
| 10-50-8302 | Errors & Omissions | 1,776 | 1,443 | 2,100 | 2,100 | 2,205 |
| 10-50-8303 | General Liability | 943 | (537) | 1,100 | 1,100 | 1,155 |

CITY OF LAVON
BUDGET WORKSHEET

AS OF AUGUST 12, 2021

| GENERAL FUND | | ACTUAL FY 2019 | ACTUAL FY 2020 | ADOPTED / AMENDED FY 2021 | PROJECTED FY 2021 | PROPOSED FY 2022 |
|--------------------|---|-------------------|-------------------|---------------------------------|----------------------|---------------------|
| 10-50-8306 | Mobile Equipment | 763 | 762 | 839 | 839 | 2,000 |
| 10-50-8307 | Real & Personal Property | 12,440 | 13,241 | 16,000 | 16,000 | 16,800 |
| 10-50-8308 | Workers Compensation | 22,835 | 20,465 | 30,000 | 30,000 | 34,000 |
| | Total Insurance | 48,603 | 46,093 | 60,870 | 60,870 | 67,532 |
| Outsourcing | | | | | | |
| 10-40-6051 | Building Inspection & Plan Review | 43,000 | 27,729 | 220,000 | 185,000 | 200,000 |
| 10-50-8400 | Ambulance Service | 12,141 | 12,473 | 13,000 | 13,000 | 13,500 |
| 10-50-8401 | Animal Control | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 |
| 10-50-8402 | Auditor | 12,000 | 12,000 | 12,500 | 12,500 | 16,000 |
| 10-50-8403 | Central Appr District | 9,423 | 12,331 | 12,076 | 12,076 | 14,260 |
| 10-50-8404 | City Attorney | 35,000 | 27,960 | 40,000 | 35,000 | 48,000 |
| 10-50-8405 | City Engineer | 12,500 | 28,233 | 30,000 | 30,000 | 35,000 |
| 10-50-8406 | Fidelity Bonding | 200 | 194 | 200 | 200 | 200 |
| 10-50-8407 | Information Tech | 34,000 | 30,182 | 26,000 | 34,000 | 30,000 |
| 10-50-8408 | Tax Assessor/Collector | 1,750 | 1,288 | 2,500 | 2,500 | 2,500 |
| 10-50-8409 | TIFF Administration | 4,000 | (3,568) | - | - | - |
| 10-50-8410 | Shredding Services | 1,500 | 2,059 | 2,000 | 2,000 | 2,000 |
| 10-50-8411 | MS4 Execution | 24,000 | 5,662 | 10,000 | 7,500 | 10,000 |
| 10-50-8412 | Consulting/Prof Serv | 15,000 | 16,900 | 65,000 | 60,000 | 60,000 |
| 10-50-8413 | Codification | 1,120 | 790 | 1,500 | 5,058 | 4,000 |
| 10-50-8414 | Drainage / Prelim Eng | 16,000 | 10,960 | 10,000 | 10,000 | 10,000 |
| 10-50-8417 | Infrastructure Inspection | 25,000 | 151,963 | 175,000 | 150,000 | 175,000 |
| 10-50-8418 | Fire Inspection Services | 3,000 | 2,835 | 5,000 | 5,000 | 5,000 |
| | Total Outsourcing | 255,884 | 346,241 | 631,026 | 570,084 | 631,710 |
| | Total General Fund Expenditures | 2,232,534 | 2,483,326 | 3,357,791 | 3,616,440 | 3,890,448 |
| | ENDING RESOURCES (Net) | 611,488 | 1,581,613 | 2,078,406 | 2,036,707 | 1,074,696 |
| | 25% | 558,134 | 620,332 | 339,448 | 904,110 | 972,612 |
| | Ending Less 25% | 53,355 | 960,781 | 1,238,958 | 1,132,597 | 102,083 |
| | Designate Fund Balance for Capital Purchases per City Council 7-20-2021 | | | | 250,000 | |
| | Fund Balance to Carry Forward | | | | 882,597 | |

CITY OF LAVON
BUDGET WORKSHEET
AS OF AUGUST 12, 2021

| DEBT SERVICE (I&S) FUND | ACTUAL FY 2019 | ACTUAL FY 2020 | ADOPTED/ AMENDED FY 2021 | PROJECTED FY 2021 | PROPOSED FY 2022 |
|---|---------------------------|---------------------------|---|------------------------------|-----------------------------|
| Beginning Resources | 363,299 | 897,065 | 363,299 | 359,810 | 147,604 |
| REVENUE | | | | | |
| 10-00-4375 Property Tax | 743,999 | 719,462 | 752,692 | 767,882 | 1,027,387 |
| 10-00-4376 Penalty & Interest | - | - | 500 | - | 500 |
| 10-00-4377 Ad Valorem Delinquent Taxes | - | - | 1,000 | - | 1,000 |
| 10-00-4904 LEDC Contrib to I&S (Ser 14) | 13,217 | 13,433 | 13,217 | 13,217 | - |
| 10-00-4907 Utility Fund Contrib to I&S (Ser 18, 20) | 451,213 | - | 130,000 | 130,000 | 115,000 |
| Total Revenues | 1,208,429 | 732,895 | 897,409 | 911,098 | 1,143,887 |
| EXPENDITURES | | | | | |
| 10-00-4014 2018 Tax Note (WWTP) Interest | 96,213 | 35,241 | - | - | - |
| 10-00-4851 2018 Tax Note (WWTP) Principal | 355,000 | 380,000 | - | - | - |
| 10-00-8652 2014 Tax Note (EDC-sewer) Principal | 13,000 | 13,000 | 13,000 | 13,217 | - |
| 10-00-8653 2014 Tax Note (EDC-sewer) Interest | 217 | 217 | 217 | (4) | - |
| 10-00-8654 2020 GO Ref Bonds (2018) Principal | - | 395,000 | 395,000 | 395,000 | 465,000 |
| 10-00-8655 2020 GO Ref Bonds (2018) Interest | - | 28,494 | 47,544 | 47,544 | 33,450 |
| 10-00-8656 2020 CO Principal | - | 90,000 | 90,000 | 90,000 | 105,000 |
| 10-00-8657 2020 CO Interest | - | 305,696 | 551,546 | 551,546 | 490,650 |
| 10-00-8658 Miscellaneous Expenditures | - | - | 30,000 | 3,500 | 5,000 |
| 10-48-8512 Fire Truck Principal & Interest | 22,501 | 22,501 | 22,501 | 22,501 | 22,501 |
| 40-00-4410 TIF Contribution | 187,733 | - | - | - | - |
| Total Expenditures | 674,664 | 1,270,149 | 1,149,808 | 1,123,304 | 1,121,601 |
| Ending Resources | 897,065 | 359,810 | 110,900 | 147,604 | 169,890 |

CITY OF LAVON
BUDGET WORKSHEET
AS OF AUGUST 12, 2021

| STREET FUND | Maintenance/Construction | ACTUAL FY 2019 | ACTUAL FY2020 | ADOPTED / AMENDED FY 2021 | PROJECTED FY 2021 | PROPOSED FY 2022 |
|---|---|---------------------------|--------------------------|--|------------------------------|-----------------------------|
| Funded by Street Maintenance Sales Tax | | | | | | |
| Beginning Resources | | 21,579 | 12,828 | 152,752 | 152,752 | 322,008 |
| Street Repair Fund Revenue | | | | | | |
| 17-00-4204 | Street Maint Sales Tax | 111,913 | 139,924 | 155,000 | 182,500 | 175,000 |
| | Total Street Repair Fund Revenue | 111,913 | 139,924 | 155,000 | 182,500 | 175,000 |
| Street Repair Fund Expenditure | | | | | | |
| 10-40-8483 | Street Project Maint | 23,163 | 68,596 | 150,000 | 13,244 | 350,000 |
| | Geren Rd. | 97,500 | - | - | - | - |
| | Total Street Repair Expenditure | 120,663 | - | 150,000 | 13,244 | 350,000 |
| Ending Resources | | 12,829 | 152,752 | 157,752 | 322,008 | 147,008 |
| Funded by Capital Recovery Fees for CR 483 | | | | | | |
| Beginning Resources | | | - | 118,690 | 115,973 | 180,266 |
| Street Repair Revenue | | | | | | |
| 10-40-4615 | Lavon Farms CRF | - | 118,690 | 150,000 | 61,576 | 34,534 |
| | Total Street Repair Revenue | - | 118,690 | 150,000 | 61,576 | 34,534 |
| Street Repair Fund Expenditure | | | | | | |
| 10-40-4616 | CR 483 Maintenance | - | 2,717 | 40,000 | - | 40,000 |
| | Total Street Repair Expenditure | - | 2,717 | 40,000 | - | 40,000 |
| Ending Resources | | - | 115,973 | 228,690 | 177,549 | 174,800 |

CITY OF LAVON
BUDGET WORKSHEET
AS OF AUGUST 12, 2021

| UTILITY FUND | ACTUAL FY 2019 | ACTUAL FY2020 | ADOPTED/ AMENDED FY 2021 | PROJECTED FY 2021 | PROPOSED FY 2022 |
|-------------------------------------|-------------------|------------------|--------------------------------|----------------------|---------------------|
| Beginning Resources | 83,278 | 117,626 | 130,671 | 114,006 | 215,891 |
| UTILITY FUND REVENUE | | | | | |
| Administration | | | | | |
| 20-00-4004 Admin Fee | - | 7,450 | - | 10,950 | - |
| 20-00-4121 Interest | 6,709 | 2,459 | - | 3,330 | - |
| 20-00-4122 Late Fees | - | 2,807 | - | 4,003 | - |
| Total Administration | - | 12,716 | - | 18,283 | - |
| Solid Waste | | | | | |
| 20-21-4119 Solid Waste Income | 539,647 | 548,307 | 575,000 | 565,000 | 585,000 |
| Total Solid Waste | 539,647 | 548,307 | 575,000 | 565,000 | 585,000 |
| Sanitary Sewer | | | | | |
| 20-00-4120 San Sewer Income | 540,351 | 640,341 | 620,000 | 635,000 | 755,000 |
| Total Sanitary Sewer | 540,351 | 640,341 | 620,000 | 635,000 | 755,000 |
| Total Revenue | 1,079,998 | 1,201,364 | 1,195,000 | 1,218,283 | 1,340,000 |
| UTILITY FUND EXPENDITURES | | | | | |
| Solid Waste | | | | | |
| 20-00-5255 Utility Billing Cost | 1,787 | 1,830 | 2,000 | 2,188 | 2,500 |
| 20-21-6400 Postal Fees | 8,392 | 8,500 | 8,500 | 7,500 | 8,500 |
| 20-21-6990 Credit Card Fees | 2,329 | 3,665 | 3,500 | 1,500 | 3,500 |
| 20-21-7015 Sales Tax | 37,861 | 39,079 | 35,000 | 34,000 | 37,000 |
| 20-21-7016 Utility Billing Software | 1,668 | 2,021 | 3,000 | 2,000 | 2,000 |
| 20-21-7018 Office Equipment | 445 | 480 | 500 | 500 | 500 |
| 20-21-7020 Solid Waste Contract | 281,167 | 340,526 | 376,710 | 376,710 | 414,381 |
| 20-21-9010 Gen Fund Transfer | 172,000 | 171,990 | 172,000 | 172,000 | 172,000 |
| Total Solid Waste | 505,649 | 568,091 | 601,210 | 596,398 | 640,381 |
| Sanitary Sewer | | | | | |
| 20-34-9010 Transfer to GF | 120,000 | 122,841 | 120,000 | 120,000 | 120,000 |
| 22-34-9000 Transfer to Sewer Tap | 420,000 | 514,052 | 400,000 | 400,000 | 500,000 |
| 22-34-5614 Transfer to I&S | - | - | - | 130,000 | 115,000 |
| Total Sanitary Sewer | 540,000 | 636,893 | 520,000 | 520,000 | 735,000 |
| Total Expenditure | 1,045,649 | 1,204,984 | 1,121,210 | 1,116,398 | 1,375,381 |
| Ending Resources | 117,626 | 114,006 | 204,461 | 215,891 | 180,510 |

CITY OF LAVON
BUDGET WORKSHEET
AS OF AUGUST 12, 2021

| SEWER TAP FUND | ACTUAL FY 2019 | ACTUAL FY 2020 | ADOPTED/ AMENDED FY 2021 | PROJECTED FY 2021 | PROPOSED FY 2022 |
|--|---------------------------|---------------------------|---|------------------------------|-----------------------------|
| Beginning Resources | 239,104 | 110,819 | 338,042 | 345,965 | 977,286 |
| SEWER TAP FUND REVENUE | | | | | |
| 22-00-4123 Sewer Tap Fees New Addition | 41,600 | 443,090 | 320,000 | 1,267,200 | 750,000 |
| 22-00-4125 Interest | 1,253 | 851 | 500 | 5,244 | 500 |
| 22-34-4877 Bear Creek Trunk Cap Recovery | 123,000 | 50,025 | 70,000 | 241,830 | 35,000 |
| 22-34-4878 Transfer for expansion/maint | 2,300,000 | 224,224 | 450,000 | 154,195 | 300,000 |
| 22-34-9000 Sewer Service transfer fr Utility | 400,000 | 514,052 | 400,000 | 400,000 | 500,000 |
| Transfer for WWTP Ph 3 exp | - | - | - | - | - |
| Total Sewer Tap Fund Revenue | 2,865,853 | 1,232,242 | 1,240,500 | 2,068,469 | 1,585,500 |
| SEWER TAP FUND EXPENDITURES | | | | | |
| 22-34-5605 General Maint & Equip | 50,000 | 8,314 | 25,000 | (838) | 40,000 |
| 22-34-5610 N Tx Mun Water Dist | 299,925 | 318,759 | 420,825 | 420,825 | 482,675 |
| 22-34-5612 WWTP Ph 3 Expansion | 2,000,000 | 410,264 | - | - | 300,000 |
| 22-34-5613 Transfer for System Exp Maint | - | 6,578 | - | 1,485 | - |
| 22-34-7000 Electric | 40,000 | 48,836 | 60,000 | 58,000 | 64,000 |
| 22-34-7950 Dev Reimb / Future Dev | 30,000 | 204,344 | 20,000 | 287,676 | 275,000 |
| 22-34-9000 System Expansion/Improvement | - | - | 450,000 | 400,000 | 50,000 |
| Transfer to GF for I&S | 451,213 | - | 200,000 | 200,000 | 200,000 |
| 22-34-5615 Transfer for Cap Recovery Fee | 123,000 | - | 70,000 | 70,000 | 70,000 |
| Total Sewer Tap Fund Expenditures | 2,994,138 | 997,096 | 1,245,825 | 1,437,148 | 1,481,675 |
| Ending Resources | 110,819 | 345,965 | 332,717 | 977,286 | 1,081,111 |

CITY OF LAVON
BUDGET WORKSHEET
Fiscal Year 2021-2022

Multi-Year Capital Leases Vehicles and Equipment

| | | | Fiscal Year | | | | |
|---------------------|--------|----------------------------------|-------------|---------|----------------|--------|--------|
| | | | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 |
| GENERAL FUND | | | | | | | |
| 1 | Fire | Fire Engine 2/2014-2/2023 | 22,501 | 22,501 | 22,501 | 22,501 | 22,501 |
| 15 | Police | Vehicle 3yr | | | 23,670 | 23,670 | 23,670 |
| 16 | Fire | Radios 3 yr | | 29,375 | 29,375 | 29,375 | |
| 17 | Fire | Cascade System 3yr | | 11,913 | 11,913 | 11,913 | |
| 2 | Fire | Vehicle 4/2017 - 4/2021 | 12,803 | 12,803 | 12,803 | | |
| 3 | PW | Tractor 4/2017 - 4/2021 | 8,685 | 8,685 | 8,685 | | |
| 4 | Fire | Radios 2019-2022 | 6,805 | 6,805 | 6,805 | | |
| 5 | Police | Vehicle 2019-2022 | 18,226 | 18,226 | 18,226 | | |
| 6 | Police | Vehicle 2019-2022 | 18,226 | 18,226 | 18,226 | | |
| 7 | Fire | First Resp Truck 2019-2021 | 19,862 | 39,364 | - | | |
| 8 | Police | Vehicle 2018-2021 | 17,507 | 17,507 | 4,377 | | |
| 9 | PW | Vehicle 2018-2021 | 9,464 | 9,464 | 2,366 | | |
| 10 | Police | Radios 2018-2021 | 17,725 | 17,624 | 17,624 | | |
| 10 | Fire | Radios 2018-2021 | 2,531 | 2,633 | 2,633 | | |
| 11 | PW | Mower / Batwing 4/2015-4/2020 | 4,963 | | | | |
| 12 | PW | Vehicle 2/2016-2/2019 | 6,338 | | | | |
| TOTAL | | | 263,136 | 215,127 | 179,204 | 87,460 | 46,172 |

**Department Requests
8/12/2021**

| | One Time Council designated use of fund balance | Ongoing Council authorized 21-22 Budget | Notes | Accounts | |
|--|---|--|----------------------|------------|-------------|
| | | | | FY 2020-21 | FY 2021-22 |
| PD | | | | | |
| 1 | | 36,000 | less than 1000 hours | | distributed |
| 2 | 79,000 | | 75000+4000 | 10-29-7515 | |
| 3 | 45,000 | | swap chief vehicle | 10-29-7515 | |
| 4 | 42,000 | | | 10-45-8109 | |
| FD | | | | | |
| 5 | | 40,000 | | | 10-48-6008 |
| 6 | 200,000 | | Likely FY 22-23 | 10-48-8117 | |
| PW | | | | | |
| 7 | | 50,000 | | | distributed |
| 8 | 108,314 | | | 10-40-6352 | |
| 9 | 23,231 | | | 10-40-6352 | |
| 10 | 103,599 | | | 10-40-6352 | |
| 11 | 19,000 | | | 10-50-8150 | |
| 12 | | | pending quote | | |
| ADMIN | | | | | |
| 13 | | 75,000 | | | distributed |
| 14 | | 20,000 | | | distributed |
| 15 | | 8,000 | | | 10-50-8404 |
| Purchase with designated current year fund balance | | | | | |
| SALARY & BENEFITS | | | | | |
| 16 | | 37,727 | | | distributed |
| 17 | | 37,727 | | | distributed |
| 18 | | 129,153 | | | distributed |
| TOTALS | 620,144 | 425,608 | | | |



CITY OF LAVON Agenda Brief

MEETING: August 17, 2021

ITEM: 3 - B

Item:

WORK SESSION

Discussion regarding the Five-Year Capital Improvements Plan (CIP) for Fiscal Years 2021 to 2025.

Background:

In advance of the FY 2021-22 budget adoption, the CIP is scheduled to be reviewed and adjusted as needed. The city engineer will present information and lead the work session.

Attachments: CIP Worksheet

**CIP PROJECTS - Update 08-10-2021
ESTIMATED CONSTRUCTION SCHEDULE**

| CIP Project | 2020/21 EST Total Project Cost | | Cumulative 2019-2021 | | OVER / UNDER | | 2021 / 2022 | | 2022 / 2023 | | 2023 / 2024 | | 2024 / 2025 | | 2025 + | | Possible Funding Source(s) | |
|---|-----------------------------------|--------------------|-------------------------|-------------------|-----------------|-----------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------|--------|--------|----------------------------|------------------------------------|
| | Cost | BUDGET | YTD | 2019-2021 | YTD | Completed | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | | |
| | | | | | | | | | | | | | | | | | | Cost |
| 19-20# | | | | | | | | | | | | | | | | | | |
| CIP-1 | \$193,790 | \$33,000 | \$1,200 | \$490,290 | \$166,340 | | \$222,200 | \$189,200 | | | | | | | | | | Street Maint, TxDOT, Bond, EDC |
| CIP-2 | \$656,630 | \$656,630 | \$13,420 | | | | | | | | | | | | | | | Bond |
| CIP-3 | \$43,260 | \$60,100 | | | | | \$60,100 | | | | | | | | | | | Street Maint, Bond |
| CIP-4 | \$254,100 | | | | | | \$303,400 | \$303,400 | | | | | | | | | | City Bond |
| CIP-5 | \$1,360,870 | | | | | | \$1,573,500 | \$100,000 | \$1,473,500 | \$1,473,500 | | | | | | | | TxDOT, Collin Co, FEMA, Bond, TWDB |
| CIP-6 | \$1,360,870 | | | | | | \$1,573,500 | \$100,000 | \$1,473,500 | \$1,473,500 | | | | | | | | TxDOT, Collin Co, FEMA, Bond, TWDB |
| CIP-7 | \$1,716,770 | | | | | | \$1,969,400 | | \$1,969,400 | \$1,969,400 | | | | | | | | Bond, Developer, EDC |
| CIP-8 | \$64,300 | \$64,300 | \$85,363 | \$21,063 | | | | | | | | | | | | | | Bond |
| CIP-9 | \$917,400 | \$300,000 | \$13,142 | | | | \$1,500,000 | \$1,200,000 | | | | | | | | | | Bond |
| CIP-10 | \$57,500 | \$57,500 | | | | | \$57,500 | | | | | | | | | | | Bond |
| CIP-11 | \$876,600 | | | | | | \$1,045,900 | \$1,045,900 | | | | | | | | | | Bond, Collin Co, Developer |
| CIP-12 | \$503,000 | \$503,000 | \$389,027 | \$113,973 | | | | | | | | | | | | | | Bond |
| CIP-13 | \$30,000 | \$30,000 | \$54,882 | \$24,882 | | | | | | | | | | | | | | Bond |
| CIP-14 | \$5,750,000 | | \$1,485 | | | | \$12,000,000 | | | | | | | \$12,000,000 | | | | Bond, Developer |
| CIP-15 | \$575,000 | \$100,000 | \$4,800 | | | | \$1,000,000 | \$467,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$208,000 | | | | Bond, Developer, TPWD, TxDOT |
| CIP-16 | \$1,315,600 | | \$6,796 | | | | \$1,520,900 | \$100,000 | \$1,420,900 | \$1,420,900 | | | | | | | | Bond, Developer |
| CIP-17 | \$991,200 | | | | | | \$1,210,800 | | \$200,000 | \$200,000 | | | | \$300,000 | | | | TxDOT, Bond |
| CIP-18 | \$4,694,400 | | | | | | \$5,391,500 | | \$100,000 | \$500,000 | \$4,791,500 | | | | | | | Bond, Developer, TPWD |
| CIP-19 | \$1,100,000 | \$1,100,000 | \$1,000,000 | \$100,000 | | | | | | | | | | | | | | Bond |
| CIP-20 | \$40,500 | | | | | | \$42,500 | | \$42,500 | | | | | | | | | Bond |
| CIP-21 | \$3,188,000 | \$30,000 | | | | | \$3,188,000 | \$1,500,000 | \$1,688,000 | | | | | | | | | Bond, Developer, TWDB |
| CIP-22 | \$60,000 | \$60,000 | \$46,693 | | | | | | | | | | | | | | | Bond |
| <i>Projects added 08/2021</i> | | | | | | | | | | | | | | | | | | |
| CIP-23 | | | | | | | \$1,404,900 | | | | | | | \$1,404,900 | | | | Bond |
| CIP-24 | | \$50,000 | | | | | \$1,900,000 | \$150,000 | \$1,700,000 | | | | | | | | | Bond |
| CIP-25 | | | | | | | \$391,200 | \$391,200 | | | | | | | | | | Bond |
| CIP-26 | | | | | | | \$250,000 | \$250,000 | | | | | | | | | | Bond |
| CIP-27 | | | | | | | \$80,000 | \$80,000 | | | | | | | | | | Bond, Grants |
| CIP-28 | | | | | | | \$236,100 | \$236,100 | | | | | | | | | | Bond |
| CIP-29 | | | | | | | \$2,000,000 | \$500,000 | \$1,500,000 | | | | | | | | | Bond |
| CIP-30 | | | | | | | \$188,600 | \$188,600 | | | | | | | | | | Bond, CDBG |
| CIP-31 | | | | | | | \$35,000 | \$35,000 | | | | | | | | | | Bond, CDBG |
| CIP-32 | | | | | | | \$134,000 | \$134,000 | | | | | | | | | | Bond, CDBG |
| CIP-33 | | | | | | | \$188,500 | \$188,500 | | \$188,500 | | | | | | | | Bond, Developer |
| CIP-34 | | | | | | | \$82,600 | \$82,600 | | \$82,600 | | | | | | | | Bond |
| CIP-35 | | | | | | | \$1,660,300 | \$1,660,300 | | | | | | | | | | Bond, CRF |
| TOTAL ANNUAL | \$25,749,790 | \$2,541,530 | \$2,107,098 | -\$334,368 | | | \$41,210,400 | \$5,338,200 | \$9,749,900 | \$6,031,500 | \$6,571,400 | \$6,571,400 | \$12,918,800 | | | | | |
| TOTAL CUMULATIVE CIP ACTUAL AND BUDGET | | | | | | | \$7,545,362 | \$17,295,262 | \$23,326,762 | \$29,898,162 | \$42,816,962 | | | | | | | |

NOTE: The proceeds of the 2020 CO issuance, \$12,595,000, are to be expended within 5 years of issuance (June 2020) with 85% spent within 3 years.



**MINUTES
AUGUST 3, 2021
LAVON CITY COUNCIL
REGULAR MEETING
CITY HALL, 120 SCHOOL ROAD, LAVON, TEXAS
6:00 P.M.**

ATTENDING: VICKI SANSON, MAYOR
 JOHN KELL, PLACE 1
 KAY WRIGHT, MAYOR PRO TEM, PLACE 3
 TED DILL, PLACE 4
ABSENT: MIKE COOK, PLACE 2
 MINDI SERKLAND, PLACE 5

1. **MAYOR SANSON CALLED THE MEETING TO ORDER AT 6:00 P.M. AND ANNOUNCED A QUORUM PRESENT.**
2. **MAYOR SANSON LED THE RECITATION OF THE PLEDGE OF ALLEGIANCE AND MR. DILL DELIVERED THE INVOCATION.**

ITEMS FOR CONSIDERATION

Mayor Sanson acknowledged a request that business relating to the Heritage Public Improvement District (PID) bonds be taken up first.

- 7G. **Discussion and action regarding Ordinance No. 2021-08-06 considering all matters incident and related to the issuance, sale and delivery of "City of Lavon, Texas, Special Assessment Revenue Refunding Bonds, Series 2021 (Heritage Public Improvement District No. 1 (Residential) Zone 1)"; approving and authorizing an indenture of trust, a bond purchase agreement, an official statement, a continuing disclosure agreement, the 2021 annual update to the service and assessment plan for the Heritage Public Improvement District No. 1 (Residential) and other agreements and documents in connection therewith; making findings with respect to the issuance of such bonds; and providing an effective date.**

The City's Financial Advisor Jason Hughes, Hilltop Securities, Inc. provided detailed information and summarized the issuance of the refunding bonds and favorable savings to the City. City consulting professionals PID Administrator Mary Petty, P3 Works, Bond Counsel Greg Schaecher, McCall, Parkhurst & Horton, and Underwriter Tripp Davenport, FMS Bonds answered questions regarding the issuance and the benefit to owners of property in Zone 1. Ms. Petty presented information regarding the Updated Service and Assessment Plan. The City Council directed that the affected property owners be notified of the action and resulting reduction in assessments.

MOTION: APPROVE ORDINANCE NO. 2021-08-06 CONSIDERING ALL MATTERS INCIDENT AND RELATED TO THE ISSUANCE, SALE AND DELIVERY OF "CITY OF LAVON, TEXAS, SPECIAL ASSESSMENT REVENUE REFUNDING BONDS, SERIES 2021 (HERITAGE PUBLIC IMPROVEMENT DISTRICT NO. 1 (RESIDENTIAL) ZONE 1)"; APPROVING AND AUTHORIZING AN INDENTURE OF TRUST, A BOND PURCHASE AGREEMENT, AN OFFICIAL STATEMENT, A CONTINUING DISCLOSURE AGREEMENT, THE 2021 ANNUAL UPDATE TO THE SERVICE AND ASSESSMENT PLAN FOR THE HERITAGE PUBLIC IMPROVEMENT DISTRICT NO. 1 (RESIDENTIAL) AND OTHER AGREEMENTS AND DOCUMENTS IN CONNECTION THEREWITH; MAKING FINDINGS WITH RESPECT TO THE ISSUANCE OF SUCH BONDS; AND PROVIDING AN EFFECTIVE DATE.

MOTION MADE: WRIGHT
SECONDED: KELL
APPROVED: UNANIMOUS (Absent: Cook, Serkland)

EXECUTIVE SESSION

At 6:14 p.m., in accordance with the Texas Government Code, Annotated, Subchapter 551, Subchapter D, Mayor Sanson recessed the meeting to go into executive session (closed meeting) to discuss the following items: (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 this chapter including (i) for the provision of municipal services in an unincorporated area; and (ii) Elevon Development Agreement.

RECONVENE INTO REGULAR SESSION

In accordance with Texas Government Code, Section 551.001, et. Seq., Mayor Sanson reconvened the meeting at 6:34 p.m. and stated that no action was taken in Executive Session. No action was taken subsequent to the Executive Session.

ITEMS FOR CONSIDERATION

Mayor Sanson acknowledged a request that business relating to the LakePointe PID be taken up next.

7H. Discussion, and action regarding Resolution No. 2021-08-03 approving the 2021 Annual Service Plan Update for the LakePointe Public Improvement District.

Ms. Petty presented information regarding the Updated Annual Service Plan for LakePointe PID and provided a general status report on construction within the district and plans for the next phase of the PID.

MOTION: APPROVE RESOLUTION NO. 2021-08-03 APPROVING THE 2021 ANNUAL SERVICE PLAN UPDATE FOR THE LAKEPOINTE PUBLIC IMPROVEMENT DISTRICT.

MOTION MADE: KELL

SECONDED: DILL

APPROVED: UNANIMOUS (Absent: Cook, Serkland)

3. PRESENTATION-FINANCIAL STATEMENTS

Mike Ward, CPA, Accounting & Financial Consulting, PLLC presented the 2020 Financial Statements and Independent Audit Report. Mr. Ward stated that the audit resulted in an unmodified (“clean”) opinion indicating that the financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles and added that this represents the best opinion possible. Mr. Ward reviewed the statements and acknowledged overall net growth in the City’s funds and financial position.

4. CITIZENS COMMENTS

There were none.

5. ITEMS OF INTEREST/COMMUNICATIONS

- Community ISD Back to School Bash-August 14, 2021 from 5:30pm-8:30pm.

- CISD first day of school is August 18, 2021 – City Administrator Kim Dobbs noted that a 4-way stop was being installed at NeSmith Elementary School to address traffic safety and circulation.

6. CONSENT AGENDA

- a. Approve the minutes of the July 20, 2021 meeting.**
- b. Approve Resolution No. 2021-08-01 calling a General Election for the purpose of electing the Mayor and two (2) Council Members, one (1) for Place 2, and one (1) for Place 4 to be held jointly with other political subdivisions and administered by the Collin County Elections Administrator on Tuesday, November 2, 2021 and providing for an effective date.**
- c. Approve Resolution No. 2021-08-02 approving and authorizing the Mayor to execute Contract Amendment No. Fifteen (15) to extend the Interlocal Agreement with Collin County for animal control and animal shelter services for a one (1) year period from October 1, 2021 to September 30, 2022; and providing for an effective date.**

MOTION: APPROVE THE CONSENT AGENDA.

MOTION MADE: DILL
SECONDED: WRIGHT
APPROVED: UNANIMOUS (Absent: Cook, Serkland)

7. ITEMS FOR CONSIDERATION

Mayor Sanson stated that the public hearing items would be deferred until 7:00 p.m., the published meeting starting time.

- F. Discussion and action regarding the preliminary plat of the Elevon Addition, Section 1- Phases 3 and 4 consisting of 472 single-family residential lots and 13 open space lots on 139.067 acres of land out of the Samuel M. Rainer Survey, Abstract No. 740, (CCAD Property ID 2829214), south of FM 6, east of LakePointe and north of the NETEX right of way in Abston Hills MUD 1-A, Collin County, Texas.**

Ms. Dobbs reviewed the preliminary plat and the Planning and Zoning Commission's report. The applicant's engineer Daniel Dewey, JBI Partners, provided information regarding the proposed preliminary plat.

MOTION: APPROVE THE PRELIMINARY PLAT OF THE ELEVON ADDITION, SECTION 1- PHASES 3 AND 4 CONSISTING OF 472 SINGLE-FAMILY RESIDENTIAL LOTS AND 13 OPEN SPACE LOTS ON 139.067 ACRES OF LAND OUT OF THE SAMUEL M. RAINER SURVEY, ABSTRACT NO. 740, (CCAD PROPERTY ID 2829214), SOUTH OF FM 6, EAST OF LAKEPOINTE AND NORTH OF THE NETEX RIGHT OF WAY IN ABSTON HILLS MUD 1-A, COLLIN COUNTY, TEXAS.

MOTION MADE: KELL
SECONDED: WRIGHT
APPROVED: UNANIMOUS (Absent: Cook, Serkland)

- A. Public hearing, discussion, and action regarding the property owner's petition for the voluntary annexation of 2.39 acres situated in the W.H. Moore Survey, A-0638, Tract 27 near 1009 S. SH 78, north and west of the intersection of SH 205 and SH 78, (CCAD Prop ID 2632625), and the portion of SH 78 right-of-way adjacent to and abutting the property, Collin County, Texas.**

Presentation of request.

Ms. Kim Dobbs provided information regarding proposed voluntary annexation requested by the property owner. Bill Burke, Collin County, spoke in favor of the petition.

PUBLIC HEARING to receive comments regarding the request.

Mayor Sanson opened the public hearing at 7:04 p.m. and invited comments for or against the proposed voluntary annexation. There being no comments, Mayor Sanson closed the hearing at 7:05 p.m.

Discussion and action regarding the request.

Mr. Burke provided information regarding the plans for and access points to the property.

MOTION: APPROVE ORDINANCE NO. 2021-08-01 ANNEXING 2.39 ACRES SITUATED IN THE W.H. MOORE SURVEY, A-0638, TRACT 27 NEAR 1009 S. SH 78, NORTH AND WEST OF THE INTERSECTION OF SH 205 AND SH 78, (CCAD PROP ID 2632625), AND THE PORTION OF SH 78 RIGHT-OF-WAY ADJACENT TO AND ABUTTING THE PROPERTY, COLLIN COUNTY, TEXAS.

MOTION MADE: WRIGHT
SECONDED: DILL
APPROVED: UNANIMOUS (Absent: Cook, Serkland)

- B. Public hearing, discussion, and action regarding the application to change the zoning district classification from temporary Agricultural (A) to Retail (R) on 2.39 acres proposed for annexation and situated in the W.H. Moore Survey, A-0638, Tract 27 near 1009 S. SH 78, north and west of the intersection of SH 205 and SH 78, (CCAD Prop ID 2632625), Lavon, Collin County, TX.**

Presentation of request.

Ms. Dobbs provided information regarding the request and the report of the Planning and Zoning Commission, noting that the request conforms to the Comprehensive Plan.

PUBLIC HEARING to receive comments regarding the request.

Mayor Sanson opened the public hearing at 7:10 p.m. and invited comments for or against the proposed zoning change. There being no comments, Mayor Sanson closed the hearing at 7:10 p.m.

Discussion and action regarding the request.

Mr. Burke, Collin County, provided information regarding the proposed development and use of the property. Ms. Dobbs noted that 10 neighbor notices were mailed, and none were returned in opposition to or in favor of the request.

MOTION: APPROVE ORDINANCE NO. 2021-08-03 APPROVING THE CHANGE TO THE ZONING DISTRICT CLASSIFICATION FROM TEMPORARY AGRICULTURAL (A) TO RETAIL (R) ON 2.39 ACRES PROPOSED FOR ANNEXATION AND SITUATED IN THE W.H. MOORE SURVEY, A-0638, TRACT 27 NEAR 1009 S. SH 78, NORTH AND WEST OF THE INTERSECTION OF SH 205 AND SH 78, (CCAD PROP ID 2632625), LAVON, COLLIN COUNTY, TX.

MOTION MADE: WRIGHT

SECONDED: KELL

APPROVED: UNANIMOUS (Absent: Cook, Serkland)

- C. Discussion, and action regarding Ordinance No. 2021-08-03 authorizing the sale of beer and wine for off-premise consumption pursuant to the authority of Texas Alcoholic Beverage Code, Section 251.725 on 2.39 acres situated in the W.H. Moore Survey, A-0638, Tract 27 near 1009 S. SH 78, north and west of the intersection of SH 205 and SH 78, (CCAD Prop ID 2632625); providing for a severability clause; providing for an effective date.**

Ms. Dobbs provided information regarding the extension of the local option for the sale of beer and wine for off-premise consumption. Mr. Burke, Collin County, provided information regarding providing for options for the frontage property, stating there are no immediate plans to subdivide or develop the front portion of the property.

MOTION: APPROVE THE ORDINANCE NO. 2021-08-03 APPROVING AND AUTHORIZING THE SALE OF BEER AND WINE FOR OFF-PREMISE CONSUMPTION PURSUANT TO THE AUTHORITY OF TEXAS ALCOHOLIC BEVERAGE CODE, SECTION 251.725 ON 2.39 ACRES SITUATED IN THE W.H. MOORE SURVEY, A-0638, TRACT 27 NEAR 1009 S. SH 78, NORTH AND WEST OF THE INTERSECTION OF SH 205 AND SH 78, (CCAD PROP ID 2632625); PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

MOTION MADE: KELL

SECONDED: DILL

APPROVED: UNANIMOUS (Absent: Cook, Serkland)

- D. Public hearing, discussion, and action regarding the application to change the zoning district classification from Retail (R) to Main Street (M) zoning district for Block A, Lot 6R-1, Lavon Business Park, 0.627 acres situated at the northwest corner of the intersection of Bus. 78 (Main St.) and Lake Rd., (CCAD Property ID 2718718), Lavon, Collin County, TX.**

Presentation of request.

Ms. Dobbs provided information regarding the property, application and the report of the Planning and Zoning Commission, noting that the request is consistent with the Comprehensive Plan. Pam Mundo, Mundo & Assoc. on behalf of the Lavon Economic Development Corporation provided information regarding the plans for the development of the property. Ms. Dobbs noted that 13 notices were mailed to surrounding property owners and 2 notices were returned in favor of the application and none were returned in opposition.

PUBLIC HEARING to receive comments regarding the request.

Mayor Sanson opened the public hearing at 7:18 p.m. and invited comments for or against the proposed zoning change. There being no comments, Mayor Sanson closed the hearing at 7:18 p.m.

Discussion and action regarding request.

MOTION: APPROVE ORDINANCE NO. 2021-08-04 APPROVING THE APPLICATION TO CHANGE THE ZONING DISTRICT CLASSIFICATION FROM RETAIL (R) TO MAIN STREET (M) ZONING DISTRICT FOR BLOCK A, LOT 6R-1, LAVON BUSINESS PARK, 0.627 ACRES SITUATED AT THE NORTHWEST CORNER OF THE INTERSECTION OF BUS. 78 (MAIN ST.) AND LAKE RD., (CCAD PROPERTY ID 2718718), LAVON, COLLIN COUNTY, TX.

MOTION MADE: DILL

SECONDED: WRIGHT

APPROVED: UNANIMOUS (Absent: Cook, Serkland)

- E. Public hearing, discussion, and action regarding an amendment to the City of Lavon Code of Ordinances, Article 9.02 Subdivision Ordinance, Section 9.02.003, (h) Design and Improvement Requirements, (2) Street Arrangement to specify a requirement for maximum street block length of 750 feet.**

Presentation of request.

Ms. Dobbs provided information regarding the proposed amendment and the report from the Planning and Zoning Commission.

PUBLIC HEARING to receive comments regarding the request.

Mayor Sanson opened the public hearing at 7:22 p.m. and invited comments for or against the proposed amendment to the Subdivision Ordinance. There being no comments, Mayor Sanson closed the hearing at 7:22 p.m.

Discussion and action regarding the request.

City Engineer Mark Hill clarified the requirement for maximum street length and noted the requirement would not affect existing development or pending submitted applications.

MOTION: APPROVE ORDINANCE NO. 2021-08-05 AMENDING THE CITY OF LAVON CODE OF ORDINANCES, ARTICLE 9.02 SUBDIVISION ORDINANCE, SECTION 9.02.003, (H) DESIGN AND IMPROVEMENT REQUIREMENTS, (2) STREET ARRANGEMENT TO SPECIFY A REQUIREMENT FOR MAXIMUM STREET BLOCK LENGTH OF 750 FEET.

MOTION MADE: WRIGHT

SECONDED: KELL

APPROVED: UNANIMOUS (Absent: Cook, Serkland)

- I. Discussion and action regarding recommendation of the Selection Review Committee to award by Resolution No. 2021-08-04 a grant writer/administrator to assist the City in its application and administration of funding from the U.S. Department of Treasury for the American Rescue Plan Act (ARPA) of 2021 to provide project administration and project-related management services, if awarded.**

Ms. Dobbs provided a report from the Selection Review Committee comprised of the Mayor, Mayor Pro Tem and City Administrator. Ms. Dobbs noted that highly competitive submittals were received from two qualified firms and offered to provide copies of the submittals and scoring sheets.

MOTION: APPROVE RESOLUTION NO. 2021-08-04 AWARDING TRAYLOR & ASSOCIATES AS THE GRANT WRITER/ADMINISTRATOR TO ASSIST THE CITY IN ITS APPLICATION AND ADMINISTRATION OF FUNDING FROM THE U.S. DEPARTMENT OF TREASURY FOR THE AMERICAN RESCUE PLAN ACT (ARPA) OF 2021 TO PROVIDE PROJECT ADMINISTRATION AND PROJECT-RELATED MANAGEMENT SERVICES.

MOTION MADE: KELL
SECONDED: DILL
APPROVED: UNANIMOUS (Cook, Serkland)

J. Discussion, and action regarding proposed interim building improvements to the fire department not to exceed \$15,000.00.

Ms. Dobbs provided information regarding the proposal and AG|CM review and recommendations. Chief Anthony provided detailed information regarding the timeline, dimensions, and features of the improvements. Ms. Dobbs noted that funds were allocated in the general fund and in the CIP program.

MOTION: APPROVE THE REQUEST FOR THE INTERIM BUILDING IMPROVEMENTS TO THE FIRE DEPARTMENT IN AN AMOUNT NOT TO EXCEED \$15,000.00.

MOTION MADE: WRIGHT
SECONDED: DILL
APPROVED: UNANIMOUS (Cook, Serkland)

K. Discussion and action regarding orders and regulations, programming, city facilities and operations related to COVID-19.

Ms. Dobbs reviewed Governor Abbott's most recent executive order (GA -38) and the latest COVID-19 case, test and vaccination numbers.

The Mayor recessed the meeting for a brief break at 7:44 p.m. and reconvened the meeting at 7:50 p.m.

8. BUDGET AND CIP WORK SESSION

A. Discussion regarding the regulatory requirements, financial status for current fiscal year, budget calendar, anticipated commitments, departmental service levels, fee schedule, projections and proposed needs and the tax rate for FY 2021-22.

Ms. Dobbs provided information and led detailed discussion regarding budget items. The City Council reviewed the departmental service levels and requests and provided direction regarding the inclusion of the requests in the proposed budget. Ms. Dobbs noted that the City Council is scheduled to consider and take a record vote on setting the tax rate at the same level as the current year \$0.478956 which exceeds the no new revenue tax rate and is less than the voter approval tax rate.

B. Discussion regarding the Five-Year Capital Improvements Plan (CIP) for Fiscal Years 2021 to 2025.

Mark Hill, Freeman Millican, LLC., reviewed CIP completions and provided information regarding upcoming projects.

11. CITY COUNCIL TO SET FUTURE MEETINGS AND AGENDAS.

August 17, 2021 - Regular Meeting to begin at 6:00 p.m.

12. MAYOR SANSON ADJOURNED THE MEETING AT 9:27: P.M.

DULY PASSED and APPROVED by the City Council of Lavon, Texas, on this 17th day of August 2021.

ATTEST:

Rae Norton, City Secretary

Vicki Sanson, Mayor



CITY OF LAVON

Agenda Brief

MEETING: August 17, 2021

ITEM: 7 – B

Item:

CONSENT AGENDA

Approve Resolution No. **2021-08-05** approving a Negotiated Settlement between the Atmos Cities Steering Committee (“ACSC”) and Atmos Energy Corp., Mid-Tex Division regarding the company’s 2021 rate review mechanism filing; declaring existing rates to be unreasonable; adopting tariffs that reflect rate adjustments consistent with the negotiated settlement; finding the rates to be set by the attached settlement tariffs to be just and reasonable and in the public interest; approving an attached exhibit establishing a benchmark for pensions and retiree medical benefits; approving an attached exhibit regarding amortization of regulatory liability; requiring the company to reimburse ACSC’s reasonable ratemaking expenses; determining that this Resolution was passed in accordance with the requirements of the Texas Open Meetings Act; adopting a savings clause; declaring an effective date; and requiring delivery of this resolution to the company and the ACSC’s legal counsel.

BACKGROUND AND SUMMARY

Information provided by Atmos Cities Steering Committee

The City of Lavon, along with 171 other Mid-Texas cities served by Atmos Energy Corporation, Mid-Tex Division (“Atmos Mid-Tex” or “Company”), is a member of the Atmos Cities Steering Committee (“ACSC”). In 2007, ACSC and Atmos Mid-Tex settled a rate application filed by the Company pursuant to Section 104.301 of the Texas Utilities Code for an interim rate adjustment commonly referred to as a GRIP filing (arising out of the Gas Reliability Infrastructure Program legislation). That settlement created a substitute rate review process, referred to as Rate Review Mechanism (“RRM”), as a substitute for future filings under the GRIP statute.

Since 2007, there have been several modifications to the original RRM Tariff. The most recent iteration of an RRM Tariff was reflected in an ordinance adopted by ACSC members in 2018. On or about April 1, 2021, the Company filed a rate request pursuant to the RRM Tariff adopted by ACSC members. The Company claimed that its cost-of-service in a test year ending December 31, 2020, entitled it to additional system-wide revenues of \$43.4 million.

Application of the standards set forth in ACSC’s RRM Tariff reduces the Company’s request to \$40.5 million, \$29.3 million of which would be applicable to ACSC members. ACSC’s consultants concluded that the system-wide deficiency under the RRM regime should be \$22.34 million instead of the claimed \$40.5 million. The amount of the \$22.34 million deficiency applicable to ACSC members would be \$16.8 million.

After the Company reviewed ACSC's consultants' report, ACSC's Executive Committee and the Company negotiated a settlement whereby the Company would receive an increase of \$22.78 million from ACSC Cities, but with a two-month delay in the Effective Date until December 1, 2021. This should save ACSC cities approximately \$3.8 million.

The Executive Committee recommends a settlement at \$22.78 million. The Effective Date for new rates is December 1, 2021. ACSC members should take action approving the Resolution before October 1, 2021.

PROOF OF REVENUES

Atmos generated proof that the rate tariffs attached to the Resolution will generate \$22.78 million in additional revenues from ACSC Cities. That proof is attached as Attachment 1 to this Staff Report. ACSC consultants have agreed that Atmos' Proof of Revenues is accurate.

BILL IMPACT

The impact of the settlement on average residential rates is an increase of \$1.28 on a monthly basis, or 2.2 percent. The increase for average commercial usage will be \$4.03 or 1.61 percent. A bill impact comparison is attached as Attachment 2.

SUMMARY OF ACSC'S OBJECTION TO THE UTILITIES CODE SECTION 104.301 GRIP PROCESS

ACSC strongly opposed the GRIP process because it constitutes piecemeal ratemaking by ignoring declining expenses and increasing revenues while rewarding the Company for increasing capital investment on an annual basis. The GRIP process does not allow any review of the reasonableness of capital investment and does not allow cities to participate in the Railroad Commission's review of annual GRIP filings or allow recovery of Cities' rate case expenses. The Railroad Commission undertakes a mere administrative review of GRIP filings (instead of a full hearing) and rate increases go into effect without any material adjustments. In ACSC's view, the GRIP process unfairly raises customers' rates without any regulatory oversight. In contrast, the RRM process has allowed for a more comprehensive rate review and annual evaluation of expenses and revenues, as well as capital investment.

RRM SAVINGS OVER GRIP

While residents outside municipal limits must pay rates governed by GRIP, there are some cities served by Atmos Mid-Tex that chose to remain under GRIP rather than adopt RRM. Additionally, the City of Dallas adopted a variation of RRM which is referred to as DARR. When new rates become effective on December 1, 2021, ACSC residents will maintain an economic monthly advantage over GRIP and DARR rates. See Attachment 3.

EXPLANATION OF "BE IT RESOLVED" PARAGRAPHS OF THE RESOLUTION:

1. This section approves all findings in the Resolution.
2. This section adopts the RRM rate tariffs and finds the adoption of the new rates to be just, reasonable, and in the public interest.
3. This section makes it clear that Cities may challenge future costs associated with gas leaks like the explosion in North Dallas or the evacuation in Georgetown.
4. This section finds that existing rates are unreasonable. Such finding is a necessary predicate to establishment of new rates. The new tariffs will permit Atmos Mid-Tex to recover an additional \$22.78 million from ACSC Cities.

5. This section approves an exhibit that establishes a benchmark for pensions and retiree medical benefits to be used in future rate cases or RRM filings.
6. This section approves an exhibit to be used in future rate cases or RRM filings regarding recovery of regulatory liabilities, such as excess deferred income taxes.
7. This section requires the Company to reimburse the City for expenses associated with review of the RRM filing, settlement discussions, and adoption of the Resolution approving new rate tariffs.
8. This section repeals any resolution or ordinance that is inconsistent with the Resolution.
9. This section finds that the meeting was conducted in compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.
10. This section is a savings clause, which provides that if any section is later found to be unconstitutional or invalid, that finding shall not affect, impair, or invalidate the remaining provisions of this Resolution. This section further directs that the remaining provisions of the Resolution are to be interpreted as if the offending section or clause never existed.
11. This section provides for an effective date upon passage. December 1, 2021 represents a two-month delay in the Effective Date established by the RRM tariff.
12. This section directs that a copy of the signed Resolution be sent to a representative of the Company and legal counsel for ACSC.

CONCLUSION

The Legislature's GRIP process allowed gas utilities to receive annual rate increases associated with capital investments. The RRM process has proven to result in a more efficient and less costly (both from a consumer rate impact perspective and from a ratemaking perspective) than the GRIP process. Given Atmos Mid-Tex's claim that its historic cost of service should entitle it to recover \$43.4 million in additional system-wide revenues, the RRM settlement at \$22.78 million for ACSC Cities reflects substantial savings to ACSC Cities. Settlement at \$22.78 million (plus \$3.8 of additional savings due to the two-month delay) is fair and reasonable. The ACSC Executive Committee consisting of city employees of 18 ACSC members urges all ACSC members to pass the Resolution before October 1, 2021. New rates become effective December 1, 2021.

ATTACHMENTS: Supporting Information
Proposed Resolution and Exhibits

**Attachment 1 to
Model Staff Report**

2021 RRM

Proof of Revenues

ATMOS ENERGY CORP., MID-TEX DIVISION
RRM CITIES RATE REVIEW MECHANISM
PROOF OF REVENUES - RRM CITIES
TEST YEAR ENDING DECEMBER 31, 2020

| Line No. | Customer Class (a) | Current (b) | Proposed (c) | Bills (d) | Ccf/MmBtu (e) | Current Revenues (f) | Proposed Revenues (g) | Increase (h) |
|----------|--|-------------|--------------|------------|---------------|----------------------|-----------------------|---------------|
| 1 | Residential | | | | | | | |
| 2 | Customer Charge | \$ 20.25 | \$ 20.85 | 13,861,632 | | \$ 280,698,048 | \$ 289,015,027 | \$ 8,316,979 |
| 3 | Consumption Charge | 0.26651 | 0.27979 | | 627,298,034 | 167,181,199 | 176,511,717 | \$ 8,330,518 |
| 4 | Revenue Related Taxes | | | | | 30,398,805 | 31,528,717 | |
| 5 | Total Class Revenue | | | | | \$ 478,278,052 | \$ 496,055,461 | \$ 17,777,409 |
| 6 | | | | | | | | |
| 7 | Commercial | | | | | | | |
| 8 | Customer Charge | \$ 54.50 | \$ 56.50 | 1,094,352 | | \$ 59,642,184 | \$ 61,830,888 | \$ 2,188,704 |
| 9 | Consumption Charge | 0.11728 | 0.12263 | | 363,850,875 | 42,672,431 | 44,619,033 | \$ 1,946,602 |
| 10 | Revenue Related Taxes | | | | | 6,944,376 | 7,225,051 | |
| 11 | Total Class Revenue | | | | | \$ 109,258,991 | \$ 113,674,972 | \$ 4,415,981 |
| 12 | | | | | | | | |
| 13 | Industrial & Transportation | | | | | | | |
| 14 | Customer Charge | 1,014.50 | \$ 1,054.75 | 7,056 | | \$ 7,158,312 | \$ 7,442,316 | \$ 284,004 |
| 15 | Consumption Charge Tier 1 | 0.4157 | \$ 0.4330 | | 7,479,741 | 3,109,328 | 3,238,728 | \$ 129,400 |
| 16 | Consumption Charge Tier 2 | 0.3044 | \$ 0.3171 | | 8,282,846 | 2,521,298 | 2,626,490 | \$ 105,192 |
| 17 | Consumption Charge Tier 3 | 0.0653 | \$ 0.0680 | | 13,018,926 | 850,136 | 885,287 | \$ 35,151 |
| 18 | Revenue Related Taxes | | | | | 925,722 | 963,306 | |
| 19 | Total Class Revenue | | | | | \$ 14,564,796 | \$ 15,156,127 | \$ 591,331 |
| 20 | | | | | | | | |
| 21 | Total Excluding Other Revenue | | | | | \$ 602,101,840 | \$ 624,886,561 | \$ 22,784,721 |
| 22 | | | | | | | | |
| 23 | | | | | | | | |
| 24 | Revenue Related Tax Factor | | 6.7873% | | | | | |

**Attachment 2
to 2021 RRM Staff Report**

Bill Impact

ATMOS ENERGY CORP., MID-TEX DIVISION
 AVERAGE BILL COMPARISON - BASE RATES
 TEST YEAR ENDING DECEMBER 31, 2020

| Line No. | Rate R @ 45.2 Ccf | Current | Proposed | Change |
|----------|----------------------|-----------|----------|--------|
| 1 | | \$ 20.25 | | |
| 2 | Customer charge | | | |
| 3 | Consumption charge | = 12.05 | | |
| 4 | Rider GCR Part A | = 7.23 | | |
| 5 | Rider GCR Part B | = 15.06 | | |
| 6 | Subtotal | \$ 54.59 | | |
| 7 | Rider FF & Rider TAX | = 3.71 | | |
| 8 | Total | \$ 58.30 | | |
| 9 | | | | |
| 10 | Customer charge | | 20.85 | |
| 11 | Consumption charge | | 12.65 | |
| 12 | Rider GCR Part A | | 7.23 | |
| 13 | Rider GCR Part B | | 15.06 | |
| 14 | Subtotal | | 55.79 | |
| 15 | Rider FF & Rider TAX | | 3.79 | 1.28 |
| 16 | Total | | 59.58 | 2.20% |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | Rate C @ 332.5 Ccf | \$ 54.50 | | |
| 21 | Customer charge | | | |
| 22 | Consumption charge | = 38.99 | | |
| 23 | Rider GCR Part A | = 53.20 | | |
| 24 | Rider GCR Part B | = 87.51 | | |
| 25 | Subtotal | \$ 234.20 | | |
| 26 | Rider FF & Rider TAX | = 15.90 | | |
| 27 | Total | \$ 250.10 | | |
| 28 | | | | |
| 29 | Customer charge | | 56.50 | |
| 30 | Consumption charge | | 40.77 | |
| 31 | Rider GCR Part A | | 53.20 | |
| 32 | Rider GCR Part B | | 87.51 | |
| 33 | Subtotal | | 237.98 | |
| 34 | Rider FF & Rider TAX | | 16.15 | 4.03 |
| 35 | Total | | 254.13 | 1.61% |

**Attachment 3
to 2021 RRM Staff Report**

RRM Monthly Savings Over GRIP and DARR Rates

**ATMOS ENERGY CORP., MID-TEX DIVISION
RESIDENTIAL AVERAGE BILL COMPARISON
(EXCLUDING GAS COSTS)**

| | ACSC Settled | DARR Settled | ATM Filing | ENVIRONS Filing |
|----------------------|-------------------------|-------------------------|-----------------------|----------------------------|
| Customer Charge | \$20.85 | \$23.80 | \$27.68 | \$25.90 |
| Monthly Ccf [1] | 45.2 | 52.7 | 45.2 | 45.2 |
| Consumption Charge | \$0.27979 | \$0.19526 | \$0.14846 | \$0.18653 |
| Average Monthly Bill | \$33.50 | \$34.09 | \$34.39 | \$34.33 |
| | | -\$0.60 | -\$0.89 | -\$0.83 |

[1] Recognizes that average normal usage for Dallas residential customers is greater than Mid-Tex average.

FREQUENTLY ASKED QUESTIONS REGARDING ACSC HISTORY AND THE RRM RATEMAKING PROCESS

What is the role of Cities in ratemaking?

Cities have historically exercised original jurisdiction over the level of gas rates charged within their boundaries. Generally, gas distribution utilities have filed rate cases at the City level and have only gone to the Railroad Commission of Texas (“RCT” or “Commission”) with an appeal of City action or when they could not reach a settlement with Cities. If a utility and Cities reach an agreement, the utility may then file a case at the RCT to implement the same rates approved by Cities in areas outside municipal boundaries.

Once a case is at the RCT, the Commission Staff generally expects Cities to intervene and do most of the discovery, cross-examination, briefing, and sponsor opposing witnesses. There is no consumer advocate at the RCT. If Cities do not participate in hearings at the RCT, the request of a regulated utility is likely to be rubber-stamped.

How and why was the Atmos Cities Steering Committee created?

The Atmos pipeline and distribution systems were built, owned, and operated by Lone Star Gas (“LSG”), which maintained over 200 rate jurisdictions until it sold its assets to Texas Utilities (“TXU”) in the late 1990’s. That meant that many Cities had their own unique distribution rates and that individual Cities had to process rate cases at the local level. LSG-Pipeline served all 200-plus distribution systems, and pipeline rates were set by the RCT.

From the early 1980’s through the late 1990’s, LSG filed no pipeline or system-wide rate cases at the RCT. When LSG was finally brought before the RCT to show cause why its rates should not be reduced, approximately 80 Cities intervened and created an *ad hoc* group known as the Steering Committee of Cities Served by Lone Star. In Gas Utilities Division (“GUD”) docket number 8664, three separate groups of Cities and a number of independent Cities (jointly the “Aligned Cities”) participated and coordinated their efforts to oppose the rate increase.

TXU purchased the LSG assets in the late 1990’s and immediately commenced consolidating 200-plus ratemaking jurisdictions into regions. As regional cases were filed, Cities within each region created an *ad hoc* committee to form a common strategy and negotiating position. Once TXU had aggregated the Cities into five or six jurisdictions, each with a different rate, Texas Utilities Gas Company filed a system-wide case to bring all of the old LSG territory under one common rate. The different City regional committees then united and formed the Allied Coalition of Cities (“ACC”). While the gas utility assets were owned and controlled by TXU, the coalition transformed itself from an *ad hoc* group that came together only in response to rate filings by the utility into a permanent standing coalition.

In Gas Utilities Docket (“GUD”) No. 9400 in 2004, TXU’s request for a \$61.6 million system-wide increase was aggressively opposed by ACC. Cities achieved disallowances of \$42.9 million of a regulatory asset and \$87.8 million of capitalized gas utility plant. The company received only a \$2.01 million increase. Unhappy with that result, TXU decided that owning a gas system was neither as fun nor as profitable as the deregulated electric system, and they sold the system to Atmos Energy Corporation (“Atmos” or “Company”). ACC was then transformed into the Steering

Committee of Cities Served by Atmos and then renamed Atmos Cities Steering Committee to obtain an easy to remember acronym, "ACSC."

What is the Atmos Cities Steering Committee?

ACSC is a coalition of 175 Cities that unite in common purpose to address gas utility rate and franchise issues related to Atmos Energy Corporation. Its objectives are to: (1) ensure that gas utility rates charged to Cities and their residents are fair and reasonable; (2) maintain safe and reliable gas utility service; (3) protect cities' original jurisdiction over rates and services; (4) maintain reasonable franchise revenue for cities; and (5) promote sound ratemaking policies in the public interest.

Cities join the permanent standing committee by passing a resolution and agreeing to support the work of ACSC through modest occasional *per capita* assessments that support ongoing administrative and legislative advocacy and all expenses where Cities are not entitled to reimbursement. Each member City designates a representative to ACSC. Member representatives may volunteer to serve on the ACSC Executive Committee. The Executive Committee sets policy, hires legal counsel and consultants, directs litigation, establishes a legislative agenda, sets assessments on members as needed, and meets quarterly with Atmos executives. The Settlement Committee is directly involved in negotiating resolution of contested matters with Atmos executives. The list of current members is attached.

What is the benefit of membership in ACSC?

One hundred seventy Cities speaking as one voice is much more effective in advocacy before the Railroad Commission and legislature than any one City or multiple small groups of Cities.

The legislature has given gas utilities a right to an annual increase in rates. Resources (both financial and human) of individual Cities are conserved by membership in ACSC. Additionally, membership enhances institutional memory of ratemaking issues, public policy debates, and right-of-way and franchise fee battles.

What has ACSC accomplished?

ACSC has been instrumental in saving consumers from paying hundreds of millions of unreasonable gas utility costs. This advocacy helps taxpayers and the Texas economy.

ACSC is involved in the legislative process to make sure consumers and taxpayers are represented on gas utility matters. ACSC advocates for reasonable rates and safe and reliable service. ACSC has maintained a watchful eye on the process to ensure that provisions that could harm the interest of gas utility ratepayers are excluded from the legislation.

ACSC has also resolved a major issue involving franchise fees. In 2010, Atmos unilaterally, without notice, ceased inclusion of franchise fees in the calculations of gross receipts regardless of whether specific franchises included such payments. Several Cities were willing to pursue the matter through litigation. However, counsel for ACSC was able to negotiate a resolution that allowed each member City to determine whether it desired an increase in franchise fee payments based on inclusion of franchise fees in the calculation of gross receipts. If a City opted for inclusion of fee-on-fee revenues, it had the further option of retroactive payments back to the point in time that Atmos decided to curtail fee-on-fee payments. Each member had these options regardless of the wording of

the then-valid franchise agreement. This resolution spared significant litigation costs and anxiety and was only possible because of the clout of the ACSC membership.

One of the most significant accomplishments of ACSC occurred in 2007 via a settlement of the then-pending, system-wide rate case. Approximately 50 ACSC City representatives showed up in Arlington for a meeting with Atmos executives who were shocked at the vocal opposition to Atmos' practices, the unfairness of annual Gas Reliability Infrastructure Program ("GRIP") rate filings that precluded City and citizen review, and the Company's lack of coordination with Cities. That meeting led to the creation of the Rate Review Mechanism ("RRM") process and improved ongoing communications between the Company and ACSC.

In 2010, these improved communications between ACSC and the Company led to a workable solution to the need to replace steel service lines in a manner that accommodated Cities' needs to control their rights-of-way, while moderating the rate impact and focusing first on the riskiest service lines based on leak repair histories. This compromise precluded a more onerous (from a City and consumer perspective) program threatened by the RCT.

What is an RRM case?

The concept of an RRM proceeding emerged as a three-year experimental substitute for GRIP cases as part of the settlement of Atmos Mid-Tex's 2007 system-wide rate case. In 2003, the Texas Legislature added Section 104.301, Interim Adjustment for Changes in Investment, to the Gas Utility Regulatory Act. While not identified as such in the law, § 104.301 was referred to as the Gas Reliability Infrastructure Program or GRIP. The GRIP adjustments allowed gas companies to recover changes to invested capital without a review of whether increased revenues or declining expenses offset the invested capital costs. Both Atmos Pipeline and Atmos Mid-Tex filed GRIP cases as soon as the RCT adopted rules to implement the interim adjustments. As explained below, it quickly became apparent that the GRIP adjustments were terrible public policy.

As an alternative to GRIP, ACSC entered into a negotiated agreement with Atmos in 2007 to establish the RRM process. Unlike GRIP, the RRM provided for an annual review of all portions of Mid-Tex's cost of service. It fixed an authorized rate of return on equity for the three-year period at 9.6% (which was less than what the RCT would have authorized) and set caps on the extent to which expenses or investments could increase from one year to the next. More importantly, it allowed Cities to make a comprehensive evaluation of all aspects of the utility's business—investment, operation and maintenance expenses, and revenues—unlike GRIP that only allows consideration of changes to invested capital.

Why is RRM superior to GRIP?

GRIP cases guarantee a one-sided, rubber-stamp approval of the utility's rate request. ACSC attempted to participate in the first two GRIP proceedings filed by both Atmos Pipeline and Atmos Mid-Tex at the RCT. Not only were Cities' motions to intervene denied, but also, ACSC's comments were ignored. At the City level, ACSC consultants determined that Atmos was not only including items such as artwork, chairs, computers, and meals in interim rate adjustments that were allegedly intended to promote pipeline safety, but the Company was also over-earning its previously authorized rate of return. ACSC attacked the Commission's rule in court because it denied City participation, denied a hearing on a contested matter, and denied Cities' recovery of any expenses

associated with resisting GRIP rate increases. In 2011, the Texas Supreme Court upheld the Commission’s rule implementing the GRIP statute.

Cities have contended that the GRIP process is terrible public policy since it authorizes what would, from the perspective of a history of public interest regulation, be regarded as unlawful—piecemeal ratemaking. GRIP allows rates to increase if the utility’s invested capital net of depreciation increases year-over-year. An increase in rates is mandated under GRIP if investment increases, even if increasing revenues and declining expenses more than offset the costs associated with increased investment.

The RRM process negotiated by ACSC solves the piecemeal ratemaking problem by providing for a comprehensive review of Atmos’ expenses and revenues. Furthermore, the RRM process benefitted ACSC by: (1) allowing Cities’ participation that would be denied under GRIP; (2) allowing Cities to recover, at utility shareholders’ expense, all their ratemaking costs; and (3) avoiding both litigation and RCT jurisdiction.

The legislature has functionally authorized annual increases in gas utility rates through the GRIP process. Since consumers are otherwise stuck with annual rate increases, it is better to have Cities participate in the comprehensive RRM process than be unable to participate in a piecemeal process.

What has been the history of the RRM efforts?

A total of thirteen RRM filings have been made by the Company. These filings all resulted in settlements at the City level, except for the 2014 filing, which the ACSC Cities denied. The Company appealed the denial to the RCT, and ACSC was ultimately able to settle that proceeding before it reached the stage of a final RCT order. The results of these filings from a system-wide perspective are as follows (continued on next page):

| RRM Filing | Year | Atmos Request | ACSC Settlement |
|-------------------|-------------|----------------------|------------------------|
| #1 | 2008 | \$33.5 million | \$20 million |
| #2 | 2009 | \$20.2 million | \$2.6 million |
| #3 | 2010 | \$70.2 million | \$27 million |
| #4 | 2011 | \$15.7 million | \$6.6 million |
| #5 | 2013 | \$22.7 million | \$16.6 million |
| #6 | 2014 | \$45.7 million | \$43.8 million |
| #7 | 2015 | \$28.8 million | \$22.8 million |
| #8 | 2016 | \$35.4 million | \$29.6 million |
| #9 | 2017 | 57.4 million | \$48 million |
| #10 | 2018 | \$27.4 million | \$24.9 million |
| #11 | 2019 | \$54.1 million | \$48.7 million |
| #12 | 2020 | \$136.3 million | \$124.3 million |
| #13 | 2021 | \$40.5 million | \$31.5 million |

Unable to reach agreement to perpetuate the original RRM terms, Atmos filed a traditional rate case with Cities in 2012 (GUD No. 10170), which was then appealed to the Railroad Commission. A final order in that case was entered in December 2012. The ratemaking decisions of the Commission then became the basis of renewal negotiations on the RRM process. The renewed RRM included some modifications that enhanced the original RRM process. Among these modifications were:

- A limit on the percentage of increase to be included in the monthly customer charge;
- A prohibition against capital post-test year adjustments;
- A time limit for known and measurable adjustments to operating and maintenance expenses;
- A guaranteed reduction in the Company's requested increase of at least \$3 million annually; and
- A limitation on the amount of equity in the Company's capital structure.

Changes to the RRM process

As noted in a communication to ACSC in May 2017, the rate of return on equity ("ROE") embedded in the RRM process between 2013 and 2017 of 10.5% is excessive by at least 100 basis points, based upon a reasonable rate of return that reflects the market conditions in which the Company, and its parent Atmos Energy, operates. Because this ROE cannot be altered except by (1) changing the terms of the RRM tariff, or (2) a Commission order coming out of a new rate case, ACSC informed the Company that the 2017 RRM will be the last filing by the Company under the current tariff. Atmos agreed to renegotiate the terms and conditions of a revised RRM tariff in 2017.

In February and March 2018, ACSC adopted a new RRM tariff ordinance that implemented new procedures and criteria for the RRM process. The revised RRM tariff reduced the allowed ROE from 10.5% to 9.8% and captured the reduced federal income tax rate of 21%. The new tariff expanded Cities' review period from three months to five months. It also required Atmos Mid-Tex to accept ACSC's position regarding incentive compensation related to Atmos' Shared Services Unit. The 2019 RRM filing is the second under the new tariff.

When must Cities approve new rates?

ACSC's Tariff Ordinance adopted around March 2018 declares that new rates become effective October 1st of each year. Due to Covid the rate increases were delayed in 2020 and 2021 until December 1 of each year. The deadline for city action remained at October 1 under the RRM tariff in those years. While it is preferable that ordinances or resolutions adopting new tariffs are passed before the end of September, there is no adverse consequence if final action cannot take place until sometime in October. The only thing that will frustrate new rates becoming effective on October 1 (or December 1 in 2020 and 2021) is City action that specifically denies the increase.

What would happen if a City Council denies the RRM rate increase?

Atmos would either appeal the denial to the Railroad Commission or initiate imposition of GRIP rates or both. Rates for residents of that City would be higher than rates of other ACSC member residents. Rate case expenses (both the City and Company) associated with litigation at the Railroad Commission would likely be surcharged back to the City that denied the increase.

If you have other questions please contact Thomas Brocato at (512) 322-5857 and/or tbrocato@lglawfirm.com (512) 322-5832.

CITY OF LAVON, TEXAS

RESOLUTION NO. 2021-08-05

Atmos Cities Steering Committee Settlement

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAVON, TEXAS, APPROVING A NEGOTIATED SETTLEMENT BETWEEN THE ATMOS CITIES STEERING COMMITTEE (“ACSC”) AND ATMOS ENERGY CORP., MID-TEX DIVISION REGARDING THE COMPANY’S 2021 RATE REVIEW MECHANISM FILINGS; DECLARING EXISTING RATES TO BE UNREASONABLE; ADOPTING TARIFFS THAT REFLECT RATE ADJUSTMENTS CONSISTENT WITH THE NEGOTIATED SETTLEMENT; FINDING THE RATES TO BE SET BY THE ATTACHED SETTLEMENT TARIFFS TO BE JUST AND REASONABLE AND IN THE PUBLIC INTEREST; APPROVING AN ATTACHED EXHIBIT ESTABLISHING A BENCHMARK FOR PENSIONS AND RETIREE MEDICAL BENEFITS; APPROVING AN ATTACHED EXHIBIT REGARDING AMORTIZATION OF REGULATORY LIABILITY; REQUIRING THE COMPANY TO REIMBURSE ACSC’S REASONABLE RATEMAKING EXPENSES; DETERMINING THAT THIS RESOLUTION WAS PASSED IN ACCORDANCE WITH THE REQUIREMENTS OF THE TEXAS OPEN MEETINGS ACT; ADOPTING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND REQUIRING DELIVERY OF THIS RESOLUTION TO THE COMPANY AND THE ACSC’S LEGAL COUNSEL.

WHEREAS, the City of Lavon, Texas (“City”) is a gas utility customer of Atmos Energy Corp., Mid-Tex Division (“Atmos Mid-Tex” or “Company”), and a regulatory authority with an interest in the rates and charges of Atmos Mid-Tex; and

WHEREAS, the City is a member of the Atmos Cities Steering Committee (“ACSC”), a coalition of similarly-situated cities served by Atmos Mid-Tex (“ACSC Cities”) that have joined together to facilitate the review of, and response to, natural gas issues affecting rates charged in the Atmos Mid-Tex service area; and

WHEREAS, ACSC and the Company worked collaboratively to develop a Rate Review Mechanism (“RRM”) tariff that allows for an expedited rate review process by ACSC Cities as a substitute to the Gas Reliability Infrastructure Program (“GRIP”) process instituted by the Legislature, and that will establish rates for the ACSC Cities based on the system-wide cost of serving the Atmos Mid-Tex Division; and

WHEREAS, the current RRM tariff was adopted by the City in a rate ordinance in 2018; and

WHEREAS, on about April 1, 2021, Atmos Mid-Tex filed its 2021 RRM rate request with ACSC Cities based on a test year ending December 31, 2020; and

WHEREAS, ACSC coordinated its review of the Atmos Mid-Tex 2021 RRM filing through its Executive Committee, assisted by ACSC’s attorneys and consultants, to resolve issues identified in the Company’s RRM filing; and

WHEREAS, the Executive Committee, as well as ACSC's counsel and consultants, recommend that ACSC Cities approve an increase in base rates for Atmos Mid-Tex of \$22.78 million applicable to ACSC Cities with an Effective Date of December 1, 2021; and

WHEREAS, ACSC agrees that Atmos' plant-in-service is reasonable; and

WHEREAS, with the exception of approved plant-in-service, ACSC is not foreclosed from future reasonableness evaluation of costs associated with incidents related to gas leaks; and

WHEREAS, the two-month delayed Effective Date from October 1 to December 1 will save ACSC ratepayers approximately \$3.8 million off new rates imposed by the attached tariffs (Exhibit A); and

WHEREAS, the attached tariffs (Exhibit A) implementing new rates are consistent with the recommendation of the ACSC Executive Committee, are agreed to by the Company, and are just, reasonable, and in the public interest; and

WHEREAS, the settlement agreement sets a new benchmark for pensions and retiree medical benefits (Exhibit B); and

WHEREAS, the settlement agreement establishes an amortization schedule for regulatory liability prepared by Atmos Mid-Tex (Exhibit C); and

WHEREAS, the RRM Tariff contemplates reimbursement of ACSC's reasonable expenses associated with RRM applications;

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

Section 1. That the findings set forth in this Resolution are hereby in all things approved.

Section 2. That, without prejudice to future litigation of any issue identified by ACSC, the City Council finds that the settled amount of an increase in revenues of \$90 million for ACSC Cities represents a comprehensive settlement of gas utility rate issues affecting the rates, operations, and services offered by Atmos Mid-Tex within the municipal limits arising from Atmos Mid-Tex's 2021 RRM filing, is in the public interest, and is consistent with the City's authority under Section 103.001 of the Texas Utilities Code.

Section 3. That despite finding Atmos Mid-Tex's plant-in-service to be reasonable, ACSC is not foreclosed in future cases from evaluating the reasonableness of costs associated with incidents involving leaks of natural gas.

Section 4. That the existing rates for natural gas service provided by Atmos Mid-Tex are unreasonable. The new tariffs attached hereto and incorporated herein as Exhibit A, are just and reasonable, and are designed to allow Atmos Mid-Tex to recover annually an additional \$22.78 million from customers in ACSC Cities, over the amount allowed under currently approved rates. Such tariffs are hereby adopted.

Section 5. That the ratemaking treatment for pensions and retiree medical benefits in Atmos Mid-Tex's next RRM filing shall be as set forth on Exhibit B, attached hereto and incorporated herein.

Section 6. That subject to any future settlement or decision regarding the balance of Excess Deferred Income Tax to be refunded to ratepayers, the amortization of regulatory liability shall be consistent with the schedule found in Exhibit C, attached hereto and incorporated herein.

Section 7. That Atmos Mid-Tex shall reimburse the reasonable ratemaking expenses of the ACSC in processing the Company's 2021 RRM filing.

Section 8. That to the extent any resolution or ordinance previously adopted by the Council is inconsistent with this Resolution, it is hereby repealed.

Section 9. That the meeting at which this Resolution was approved was in all things conducted in strict compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

Section 10. That if any one or more sections or clauses of this Resolution is adjudged to be unconstitutional or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, and the remaining provisions of the Resolution shall be interpreted as if the offending section or clause never existed.

Section 11. That consistent with the City Ordinance that established the RRM process, this Resolution shall become effective from and after its passage with rates authorized by attached tariffs to be effective for bills rendered on or after December 1, 2020.

Section 12. That a copy of this Resolution shall be sent to Atmos Mid-Tex, care of Chris Felan, Vice President of Rates and Regulatory Affairs Mid-Tex Division, Atmos Energy Corporation, 5420 LBJ Freeway, Suite 1862, Dallas, Texas 75240, and to Geoffrey Gay, General Counsel to ACSC, at Lloyd Gosselink Rochelle & Townsend, P.C., 816 Congress Avenue, Suite 1900, Austin, Texas 78701.

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas on the 17th day of August 2021.

Vicki Sanson
Mayor

ATTEST:

Rae Norton
City Secretary

Exhibit A
to 2021 RRM Resolution or Ordinance

Mid-Tex Tariffs
Effective December 1, 2021

| | | |
|------------------------|---|--------------|
| RATE SCHEDULE: | R – RESIDENTIAL SALES | |
| APPLICABLE TO: | ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF | |
| EFFECTIVE DATE: | Bills Rendered on or after 12/01/2021 | PAGE: |

Application

Applicable to Residential Customers for all natural gas provided at one Point of Delivery and measured through one meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's monthly bill will be calculated by adding the following Customer and Ccf charges to the amounts due under the riders listed below:

| Charge | Amount |
|-----------------------------------|--------------------------------|
| Customer Charge per Bill | \$ 20.85 per month |
| Rider CEE Surcharge | \$ 0.05 per month ¹ |
| Total Customer Charge | \$ 20.90 per month |
| Commodity Charge – All <u>Ccf</u> | \$0.27979 per Ccf |

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Weather Normalization Adjustment: Plus or Minus an amount for weather normalization calculated in accordance with Rider WNA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Agreement

An Agreement for Gas Service may be required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

¹Reference Rider CEE - Conservation and Energy Efficiency as approved in GUD 10170. Surcharge billing effective July 1, 2021.

| | | |
|------------------------|---|-------------------|
| RATE SCHEDULE: | C – COMMERCIAL SALES | |
| APPLICABLE TO: | ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF | |
| EFFECTIVE DATE: | Bills Rendered on or after 12/01/2021 | PAGE: Page |

Application

Applicable to Commercial Customers for all natural gas provided at one Point of Delivery and measured through one meter and to Industrial Customers with an average annual usage of less than 30,000 Ccf.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's monthly bill will be calculated by adding the following Customer and Ccf charges to the amounts due under the riders listed below:

| Charge | Amount |
|------------------------------|--------------------------------|
| Customer Charge per Bill | \$ 56.50 per month |
| Rider CEE Surcharge | \$ 0.01 per month ¹ |
| Total Customer Charge | \$ 56.51 per month |
| Commodity Charge – All Ccf | \$ 0.12263 per Ccf |

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Weather Normalization Adjustment: Plus or Minus an amount for weather normalization calculated in accordance with Rider WNA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Agreement

An Agreement for Gas Service may be required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

¹ Reference Rider CEE - Conservation and Energy Efficiency as approved in GUD 10170. Surcharge billing effective July 1, 2021.

| | | |
|------------------------|---|--------------|
| RATE SCHEDULE: | I – INDUSTRIAL SALES | |
| APPLICABLE TO: | ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF | |
| EFFECTIVE DATE: | Bills Rendered on or after 12/01/2021 | PAGE: |

Application

Applicable to Industrial Customers with a maximum daily usage (MDU) of less than 3,500 MMBtu per day for all natural gas provided at one Point of Delivery and measured through one meter. Service for Industrial Customers with an MDU equal to or greater than 3,500 MMBtu per day will be provided at Company's sole option and will require special contract arrangements between Company and Customer.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's monthly bill will be calculated by adding the following Customer and MMBtu charges to the amounts due under the riders listed below:

| Charge | Amount |
|------------------------------|-----------------------|
| Customer Charge per Meter | \$ 1,054.75 per month |
| First 0 MMBtu to 1,500 MMBtu | \$ 0.4330 per MMBtu |
| Next 3,500 MMBtu | \$ 0.3171 per MMBtu |
| All MMBtu over 5,000 MMBtu | \$ 0.0680 per MMBtu |

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Curtailment Overpull Fee

Upon notification by Company of an event of curtailment or interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled "Daily Price Survey."

Replacement Index

In the event the "midpoint" or "common" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

| | | |
|------------------------|---|--------------|
| RATE SCHEDULE: | I – INDUSTRIAL SALES | |
| APPLICABLE TO: | ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF | |
| EFFECTIVE DATE: | Bills Rendered on or after 12/01/2021 | PAGE: |

Agreement

An Agreement for Gas Service may be required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Special Conditions

In order to receive service under Rate I, Customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.

| | | |
|------------------------|---|--------------|
| RATE SCHEDULE: | T – TRANSPORTATION | |
| APPLICABLE TO: | ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF | |
| EFFECTIVE DATE: | Bills Rendered on or after 12/01/2021 | PAGE: |

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., Mid-Tex Division Distribution System (Customer) for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:

| Charge | Amount |
|------------------------------|-----------------------|
| Customer Charge per Meter | \$ 1,054.75 per month |
| First 0 MMBtu to 1,500 MMBtu | \$ 0.4330 per MMBtu |
| Next 3,500 MMBtu | \$ 0.3171 per MMBtu |
| All MMBtu over 5,000 MMBtu | \$ 0.0680 per MMBtu |

Upstream Transportation Cost Recovery: Plus an amount for upstream transportation costs in accordance with Part (b) of Rider GCR.

Retention Adjustment: Plus a quantity of gas as calculated in accordance with Rider RA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Imbalance Fees

All fees charged to Customer under this Rate Schedule will be charged based on the quantities determined under the applicable Transportation Agreement and quantities will not be aggregated for any Customer with multiple Transportation Agreements for the purposes of such fees.

Monthly Imbalance Fees

Customer shall pay Company the greater of (i) \$0.10 per MMBtu, or (ii) 150% of the difference per MMBtu between the highest and lowest "midpoint" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" during such month, for the MMBtu of Customer's monthly Cumulative Imbalance, as defined in the applicable Transportation Agreement, at the end of each month that exceeds 10% of Customer's receipt quantities for the month.

| | | |
|------------------------|---|--------------|
| RATE SCHEDULE: | T – TRANSPORTATION | |
| APPLICABLE TO: | ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF | |
| EFFECTIVE DATE: | Bills Rendered on or after 12/01/2021 | PAGE: |

Curtailment Overpull Fee

Upon notification by Company of an event of curtailment or interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled "Daily Price Survey."

Replacement Index

In the event the "midpoint" or "common" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

Agreement

A transportation agreement is required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Special Conditions

In order to receive service under Rate T, customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

| | | |
|------------------------|---|--------------|
| RIDER: | WNA – WEATHER NORMALIZATION ADJUSTMENT | |
| APPLICABLE TO: | ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF | |
| EFFECTIVE DATE: | Bills Rendered on or after 12/01/2021 | PAGE: |

Provisions for Adjustment

The Commodity Charge per Ccf (100 cubic feet) for gas service set forth in any Rate Schedules utilized by the cities of the Mid-Tex Division service area for determining normalized winter period revenues shall be adjusted by an amount hereinafter described, which amount is referred to as the "Weather Normalization Adjustment." The Weather Normalization Adjustment shall apply to all temperature sensitive residential and commercial bills based on meters read during the revenue months of November through April. The five regional weather stations are Abilene, Austin, Dallas, Waco, and Wichita Falls.

Computation of Weather Normalization Adjustment

The Weather Normalization Adjustment Factor shall be computed to the nearest one-hundredth cent per Ccf by the following formula:

$$WNAF_i = R_i \frac{(HSF_i \times (NDD-ADD))}{(BL_i + (HSF_i \times ADD))}$$

Where

- i = any particular Rate Schedule or billing classification within any such particular Rate Schedule that contains more than one billing classification
- $WNAF_i$ = Weather Normalization Adjustment Factor for the i^{th} rate schedule or classification expressed in cents per Ccf
- R_i = Commodity Charge rate of temperature sensitive sales for the i^{th} schedule or classification.
- HSF_i = heat sensitive factor for the i^{th} schedule or classification divided by the average bill count in that class
- NDD = billing cycle normal heating degree days calculated as the simple ten-year average of actual heating degree days.
- ADD = billing cycle actual heating degree days.
- BL_i = base load sales for the i^{th} schedule or classification divided by the average bill count in that class

The Weather Normalization Adjustment for the j th customer in i th rate schedule is computed as:

$$WNA_{ij} = WNAF_i \times q_{ij}$$

Where q_{ij} is the relevant sales quantity for the j th customer in i th rate schedule.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

| | | |
|------------------------|---|--------------|
| RIDER: | WNA – WEATHER NORMALIZATION ADJUSTMENT | |
| APPLICABLE TO: | ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF | |
| EFFECTIVE DATE: | Bills Rendered on or after 12/01/2021 | PAGE: |

Base Use/Heat Use Factors

| Weather Station | <u>Residential</u> | | <u>Commercial</u> | |
|------------------|------------------------|----------------------------|------------------------|----------------------------|
| | Base use <u>Ccf</u> | Heat use <u>Ccf/HDD</u> | Base use <u>Ccf</u> | Heat use <u>Ccf/HDD</u> |
| Abilene | 11.88 | 0.1459 | 85.39 | 0.6996 |
| Austin | 10.34 | 0.1452 | 194.82 | 0.9398 |
| Dallas | 15.21 | 0.1915 | 148.19 | 1.0986 |
| Waco | 10.63 | 0.1373 | 130.39 | 0.7436 |
| Wichita Falls | 12.63 | 0.1398 | 109.17 | 0.5803 |

Weather Normalization Adjustment (WNA) Report

On or before June 1 of each year, the company posts on its website at atmosenergy.com/mtx-wna, in Excel format, a *Weather Normalization Adjustment (WNA) Report* to show how the company calculated its WNAs factor during the preceding winter season. Additionally, on or before June 1 of each year, the company files one hard copy and an Excel version of the *WNA Report* with the Railroad Commission of Texas' Gas Services Division, addressed to the Director of that Division.

**Exhibit B
to 2021 RRM Resolution or Ordinance**

**Mid-Tex
2021 Benchmark for Pensions
and Retiree Benefits**

**ATMOS ENERGY CORP., MID-TEX DIVISION
PENSIONS AND RETIREE MEDICAL BENEFITS FOR CITIES APPROVAL
TEST YEAR ENDING DECEMBER 31, 2020**

| Line No. | Description (a) | Shared Services (b) | | Post-Employment Benefit Plan (c) | | Pension Account Plan (d) | | Mid-Tex Direct Supplemental Executive Benefit Plan (e) | | Post-Employment Benefit Plan (f) | | Adjustment Total (g) |
|----------|--|----------------------|-------------------------|----------------------------------|-------------------------|--------------------------|-------------------------|--|-------------------------|----------------------------------|-------------------------|----------------------|
| | | Pension Account Plan | Employment Benefit Plan | Pension Account Plan | Employment Benefit Plan | Pension Account Plan | Employment Benefit Plan | Supplemental Executive Benefit Plan | Employment Benefit Plan | Post-Employment Benefit Plan | Employment Benefit Plan | |
| 1 | Proposed Benefits Benchmark - Fiscal Year 2021 Willis Towers Watson Report as adjusted (1) (2) (3) | \$ 2,917,949 | \$ 4,908,358 | \$ 5,447,063 | \$ 293,818 | \$ 6,600,073 | | | | | | |
| 2 | Allocation to Mid-Tex | 43.68% | 43.68% | 76.11% | 100.00% | 76.11% | | | | | | |
| 3 | Proposed Benefits Benchmark Costs Allocated to Mid-Tex (Ln 1 x Ln 2) | \$ 1,274,655 | \$ 2,144,130 | \$ 4,145,546 | \$ 293,818 | \$ 5,023,057 | | | | | | |
| 4 | O&M and Capital Allocation Factor | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | | | | | | |
| 5 | Proposed Benefits Benchmark Costs to Approve (Ln 3 x Ln 4) (3) | \$ 1,274,655 | \$ 2,144,130 | \$ 4,145,546 | \$ 293,818 | \$ 5,023,057 | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | Summary of Costs to Approve (1): | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | O&M Expense Factor (WP_F-2.3, Ln 2) | 75.07% | 75.07% | 38.66% | 11.00% | 38.66% | | | | | | |
| 11 | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | Total Pension Account Plan | \$ 956,873 | \$ 1,609,582 | \$ 1,602,484 | \$ 32,322 | \$ 2,559,357 | | | | | | |
| 14 | Total Post-Employment Benefit Plan | | | | | \$ 1,941,691 | | | | | | |
| 15 | Total Supplemental Executive Benefit Plan | | | | | | \$ 32,322 | | | | | |
| 16 | Total (Ln 13 + Ln 14 + Ln 15) | \$ 956,873 | \$ 1,609,582 | \$ 1,602,484 | \$ 32,322 | \$ 2,559,357 | | | | | | |
| 17 | | | | | | | | | | | | |

Notes:

1. Studies not applicable to Mid-Tex or Shared Services are omitted.
2. Mid-Tex is proposing that the Fiscal Year 2021 Willis Towers Watson actuarial amounts shown on WP_F-2.3 and WP_F-2.3.1, be approved by the RRM Cities as the benchmark amounts to be used to calculate the regulatory asset or liability for future periods. The benchmark amount approved by the RRM Cities for future periods includes only the expense amount. The amount attributable to capital is recorded to utility plant through the overhead process as described in the CAM.
3. SSU amounts exclude cost centers which do not allocate to Mid-Tex for rate making purposes.

Exhibit C
to 2021 RRM Resolution or Ordinance

Mid-Tex 2021 Schedule for
Amortization for Regulatory Liability

ATMOS ENERGY CORP., MID-TEX DIVISION
RATE BASE ADJUSTMENTS
TEST YEAR ENDING DECEMBER 31, 2020
AMORTIZATION OF REGULATORY LIABILITY

| Line No. | Year Ended Dec. 31 | Beginning Protected Balance | Protected Amortization | Ending Protected Balance | Beginning Unprotected Balance | Unprotected Amortization | Ending Unprotected Balance | Total Protected & Unprotected Amortization | Total Protected & Unprotected Balance |
|----------|--|-----------------------------|------------------------|--------------------------|-------------------------------|--------------------------|----------------------------|--|---------------------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| 1 | 2017 (3) | \$ - | \$ - | \$ (51,477,654) | \$ - | \$ - | \$ 343,746,535 | \$ - | \$ 292,268,881 |
| 2 | 2018 | (51,477,654) | 494,977 | (50,982,677) | 343,746,535 | (3,513,858) | 340,232,667 | (3,018,891) | 289,249,991 |
| 3 | 2019 | (50,982,677) | 1,979,910 | (49,002,767) | 340,232,667 | (14,057,872) | 326,174,795 | (12,077,963) | 277,172,028 |
| 4 | 2020 | (49,002,767) | 1,979,910 | (47,022,857) | 326,174,795 | (13,988,908) | 312,185,886 | (12,008,999) | 265,163,029 |
| 5 | 2021 | (47,022,857) | 3,464,842 | (43,558,015) | 312,185,886 | (26,390,127) | 285,795,760 | (22,925,284) | 242,237,745 |
| 6 | 2022 | (43,558,015) | 1,979,910 | (41,578,105) | 285,795,760 | (60,167,528) | 225,628,231 | (58,187,619) | 184,050,126 |
| 7 | 2023 | (41,578,105) | 1,979,910 | (39,598,195) | 225,628,231 | (60,167,528) | 165,460,703 | (58,187,619) | 125,862,508 |
| 8 | 2024 | (39,598,195) | 1,979,910 | (37,618,286) | 165,460,703 | (60,167,528) | 105,293,175 | (58,187,619) | 67,674,889 |
| 9 | 2025 | (37,618,286) | 1,979,910 | (35,638,376) | 105,293,175 | (60,167,528) | 45,125,646 | (58,187,619) | 9,487,270 |
| 10 | 2026 | (35,638,376) | 1,979,910 | (33,658,466) | 45,125,646 | (45,125,646) | (0) | (43,145,737) | (33,658,466) |
| 11 | 2027 | (33,658,466) | 1,979,910 | (31,678,556) | (0) | 0 | 1,979,910 | 1,979,910 | (31,678,556) |
| 12 | 2028 | (31,678,556) | 1,979,910 | (29,698,647) | - | - | 1,979,910 | 1,979,910 | (29,698,647) |
| 13 | 2029 | (29,698,647) | 1,979,910 | (27,718,737) | - | - | 1,979,910 | 1,979,910 | (27,718,737) |
| 14 | 2030 | (27,718,737) | 1,979,910 | (25,738,827) | - | - | 1,979,910 | 1,979,910 | (25,738,827) |
| 15 | 2031 | (25,738,827) | 1,979,910 | (23,758,917) | - | - | 1,979,910 | 1,979,910 | (23,758,917) |
| 16 | 2032 | (23,758,917) | 1,979,910 | (21,779,007) | - | - | 1,979,910 | 1,979,910 | (21,779,007) |
| 17 | 2033 | (21,779,007) | 1,979,910 | (19,799,098) | - | - | 1,979,910 | 1,979,910 | (19,799,098) |
| 18 | 2034 | (19,799,098) | 1,979,910 | (17,819,188) | - | - | 1,979,910 | 1,979,910 | (17,819,188) |
| 19 | 2035 | (17,819,188) | 1,979,910 | (15,839,278) | - | - | 1,979,910 | 1,979,910 | (15,839,278) |
| 20 | 2036 | (15,839,278) | 1,979,910 | (13,859,368) | - | - | 1,979,910 | 1,979,910 | (13,859,368) |
| 21 | 2037 | (13,859,368) | 1,979,910 | (11,879,459) | - | - | 1,979,910 | 1,979,910 | (11,879,459) |
| 22 | 2038 | (11,879,459) | 1,979,910 | (9,899,549) | - | - | 1,979,910 | 1,979,910 | (9,899,549) |
| 23 | 2039 | (9,899,549) | 1,979,910 | (7,919,639) | - | - | 1,979,910 | 1,979,910 | (7,919,639) |
| 24 | 2040 | (7,919,639) | 1,979,910 | (5,939,729) | - | - | 1,979,910 | 1,979,910 | (5,939,729) |
| 25 | 2041 | (5,939,729) | 1,979,910 | (3,959,820) | - | - | 1,979,910 | 1,979,910 | (3,959,820) |
| 26 | 2042 | (3,959,820) | 1,979,910 | (1,979,910) | - | - | 1,979,910 | 1,979,910 | (1,979,910) |
| 27 | 2043 | (1,979,910) | 1,979,910 | 0 | - | - | 1,979,910 | 1,979,910 | 0 |
| 28 | | | | | | | | | |
| 29 | Revenue Related Tax Factor | | | | See WP_F-5.1 | | | 6.79% | |
| 30 | Revenue Related Taxes on Annual Amortization | | | | Amortization * Tax Factor | | \$ | 3,949,355 | |
| 31 | Amortization Including Revenue Related Taxes | | | | Amortization + Taxes | | \$ | <u>62,136,973</u> | |
| 32 | | | | | | | | | |
| 33 | Notes: | | | | | | | | |
| 34 | 1. The annual amortization of the protected balance is a 26 year recovery period based on the Reverse South Georgia Method. The annual amortization of the unprotected balance is 5 years. | | | | | | | | |
| 35 | 2. The Regulatory Liability is recorded to FERC Accounts 253 and 242, Sub Account 27909. | | | | | | | | |
| 36 | 3. This is the final Mid-Tex liability balance filing the Fiscal Year 2018 tax return. | | | | | | | | |



CITY OF LAVON Agenda Brief

MEETING: August 17, 2021

ITEM: 7 - C

Item:

Discussion and action regarding Resolution No. 2021-08-10 approving and authorizing the Mayor to execute a contract with the Collin County Elections Administrator for Election Services related to the City's November 2, 2021 General Election.

Background:

The office of the Collin County Elections Administrator owns and leases equipment that complies with the requirement that each polling location have at least one voting system accessible to individuals with disabilities in a manner that provides the same opportunity for access and participation (including privacy and independence) as for other voters.

Contracting with the Collin County Elections Administrator enables the City to share the costs of the election with other jurisdictions that may also be holding elections, reducing the costs to the City. The anticipated costs are included in the annual operating budget.

The supporting information provided with the contract included an invoice for a \$3,301.61 deposit that is due by September 17, 2021.

Attachments: Proposed Resolution and contract with Collin County Elections Administrator
Voting Locations, Dates and Times
Invoice
Cost Share Information

CITY OF LAVON, TEXAS
RESOLUTION NO. 2021-08-06

Contract for Election Services November 2, 2021

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAVON, TEXAS APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE AN ELECTION SERVICES CONTRACT WITH THE COLLIN COUNTY ELECTIONS ADMINISTRATOR FOR ELECTION SERVICES RELATED TO THE NOVEMBER 2, 2021 GENERAL ELECTION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code (the “**Act**”), provides the authority to political subdivisions for contracts by and between each other to facilitate the governmental functions and services of said political subdivisions under the terms of the Act, and

WHEREAS, the City of Lavon and Collin County have the authority to enter into this Agreement under the Act; and

WHEREAS, upon full review and consideration of the Agreement and all matters related thereto, the City Council is of the opinion and finds all the terms and conditions thereof should be approved, and that the Mayor should be authorized to execute the Election Services Contract on behalf of the City.

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

SECTION 1. The City Council does hereby authorize the Mayor to execute a contract with the Collin County Elections Administrator for Election Services related to the November 2, 2021 General Election, such Contract attached hereto as Exhibit “A”.

SECTION 2. That this resolution shall take effect from and after the date of its passage.

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas on the 17th day of August, 2021.

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary

CITY OF LAVON, TEXAS
RESOLUTION NO. 2021-08-06

EXHIBIT A

CONTRACT

JOINT GENERAL AND SPECIAL ELECTION SERVICES CONTRACT
("Election Services Contract")

ELECTION SERVICES AGREEMENT

BETWEEN

THE COLLIN COUNTY ELECTIONS ADMINISTRATOR
("Contracting Election Officer")

AND THE BELOW LISTED POLITICAL SUBDIVISIONS
("Participating Political Subdivisions")

CITY OF ALLEN
CITY OF BLUE RIDGE
CITY OF JOSEPHINE
CITY OF LAVON
CITY OF LOWRY CROSSING
CITY OF MELISSA
CITY OF PRINCETON
CITY OF RICHARDSON
CITY OF SACHSE
CITY OF WESTON
CITY OF WYLIE
ALLEN INDEPENDENT SCHOOL DISTRICT
PRINCETON INDEPENDENT SCHOOL DISTRICT
ROCKWALL INDEPENDENT SCHOOL DISTRICT
ABSTON HILLS MUNICIPAL UTILITY DISTRICT NO. 1-A
BLUE MEADOW MUNICIPAL UTILITY DISTRICT
LC MUNICIPAL UTILITY DISTRICT NO. 1 OF COLLIN COUNTY
NORTH PARKWAY MUNICIPAL MANAGEMENT DISTRICT NO. 1
VAN ALSTYNE MUNICIPAL UTILITY DISTRICT NO. 2
VAN ALSTYNE MUNICIPAL UTILITY DISTRICT NO. 3
MARILEE SPECIAL UTILITY DISTRICT
VERONA SPECIAL UTILITY DISTRICT
WYLIE NORTH EAS SPECIAL UTILITY DISTRICT

FOR THE CONDUCT OF A JOINT ELECTION

TO BE HELD ON SATURDAY, NOVEMBER 2, 2021

TO BE ADMINISTERED BY THE COLLIN COUNTY ELECTIONS ADMINISTRATOR

1) ADMINISTRATION AND STATUTORY AUTHORITY

- a) Bruce Sherbet ("Bruce Sherbet") is the duly appointed County Elections Administrator ("Elections Administrator") of Collin County, Texas and the Department Head of the Collin County Elections Department. As such, Mr. Sherbet is the Election Administrator of Collin County, Texas and authorized by Subchapter D of Chapter 31 of Title 3 of the Texas Election Code to enter into this Election Services Contract with the contracting authorities of the Participating Political Subdivision.
- b) The contracting authorities of the Participating Political Subdivisions listed on the cover page of this Election Services Contract are hereby participating in the Joint Election to be held in Collin County, Texas on Tuesday, November 2, 2021, under Chapter 271 of Title 16 of the Texas Election Code ("Joint Election") and are hereby contracting with the Elections Administrator of Collin County, Texas to perform the election services set forth in this Election Services Contract under Subchapter D of Chapter 31 of Title 3 of the Texas Election Code.

2) DUTIES AND SERVICES OF THE CONTRACTING ELECTION OFFICER

- a) The Contracting Election Officer shall be responsible for performing the following duties and shall furnish the following services and equipment:
 - i) The Contracting Election Officer will prepare and publish the required Notice of Election and post the required orders and resolutions to the Collin County website.
 - ii) The Contracting Election Officer shall arrange for appointment, notification (including writ of election), training and compensation of all presiding judges, alternate judges, the judge of the Central Count Station and judge of the Early Voting Ballot Board.
 - iii) The Contracting Election Officer shall be responsible for notification of each Election Day and Early Voting presiding judge and alternate judge of his or her appointment. The presiding election judge of each Vote Center will use his/her discretion to determine when additional workers needed during peak voting hours.
 - iv) The Contracting Election Officer will determine the number of clerks to work in the Central Count Station and the number of clerks to work on the Ballot Board.
 - (1) Election judges shall attend the Contracting Election Officer's school of instruction (Election Law Class). A training event calendar will be provided.
 - (2) Election judges shall be responsible for picking up from and returning election supplies to the county election warehouse located at 2010 Redbud Blvd., Suite 102, McKinney. Compensation for this pickup and delivery of supplies will be \$25.00.
 - v) The Contracting Election Officer shall compensate each election judge and worker. Each judge shall receive \$14.00 per hour for services rendered, each alternate judge shall receive \$13.00 per hour for services rendered, and each clerk shall receive \$12.00 per hour for services rendered. Overtime will be paid to each person working over 40 hours per week.
- b) The Contracting Election Officer shall procure, prepare, and distribute voting machines, election kits and election supplies.
 - i) The Contracting Election Officer shall secure election kits, which include the legal documentation required to hold an election and all supplies.
 - ii) The Contracting Election Officer shall secure the tables, chairs, and legal documentation required to run the Central Count Station.
 - iii) The Contracting Election Officer shall provide all lists of registered voters required for use on Election Day and for the early voting period required by law.
 - iv) The Contracting Election Officer shall procure and arrange for the distribution of all election equipment and supplies required to hold an election.

- (1) Equipment includes the rental of ExpressVote Universal voting machines, ExpressTouch curbside voting machines, ADA compliant headphones and keypads, DS200 ballot counters, voting signs and election supply cabinets.
 - (2) Supplies include paper ballot cards, Early Voting and Election Day supply kits, provisional ballot kits, security seals, pens, tape, markers, etc.
- 3) The Contracting Election Officer, Bruce Sherbet, shall be appointed the Early Voting Clerk.
 - a) The Contracting Election Officer shall supervise and conduct Early Voting by mail and in person and shall secure personnel to serve as Early Voting Deputies.
 - b) The Contracting Election Officer shall select the Early Voting Polling Locations and arrange for the use of each.
 - c) Early Voting by personal appearance for the Participating Political Subdivision shall be conducted during the early voting dates and times and at the locations listed in Exhibit "A" attached and incorporated by reference into this Election Services Contract.
 - d) All applications for an Early Voting mail ballot shall be received and processed by the Collin County Elections Administration Office located at 2010 Redbud Blvd., Suite 102, McKinney, Texas 75069.
 - i) Applications for mail ballots erroneously mailed to the Participating Political Subdivisions shall immediately be faxed to the Contracting Officer for timely processing. The original application shall then be forwarded to the Contracting Election Officer for proper retention.
 - ii) All Federal Post Card Applications (FPCA) will be sent a mail ballot. No postage is required.
 - e) All Early Voting ballots (those cast by mail and those cast by personal appearance) shall be prepared for counting by the Early Voting Ballot Board in accordance with Section 87.000 of the Texas Election Code. The Contracting Officer shall appoint the presiding judge of this Board.
- 4) The Contracting Election Officer shall select the Election Day Vote Centers and arrange for the use of each.
 - a) The Participating Political Subdivisions shall assume the responsibility of remitting their portion of cost of all employee services required to provide access, provide security or provide custodial services for the Vote Centers.
 - b) The Election Day Vote Centers are listed in Exhibit "B", attached and incorporated by reference into this Election Services Contract.
- 5) The Contracting Election Officer shall be responsible for establishing and operating the Central Count Station to receive and tabulate the voted ballots in accordance with Section 127.001 of the Election Code and of this agreement. The Central Count Station Manager shall be Bruce Sherbet. The Central Count Station Judge shall be Neal Katz. The Tabulation Supervisor shall be Billy Pratt.
 - a) The Tabulation Supervisor shall prepare, test and run the county's tabulation system in accordance with statutory requirements and county policies, under the auspices of the Contracting Election Officer.
 - b) The Public Logic and Accuracy Test of the electronic voting system shall be conducted in accordance with Election Law. The Contracting Election Officer will post the required Notice of Logic and Accuracy testing.
 - c) Election night reports will be available to the Participating Political Subdivisions at the Central Counting Station on election night. Provisional ballots will be tabulated after election night in accordance with state law.

- d) The Contracting Election Officer shall prepare the unofficial canvass report after all precincts have been counted, and will provide a copy of the unofficial canvass to the Participating Political Subdivisions as soon as possible after all returns have been tallied.
- e) The Contracting Election Officer shall be appointed the custodian of the voted ballots and shall retain all election materials for a period of 22 months.
 - i) Pending no litigation and as prescribed by law, the voted ballots shall be shredded 22 months after the election.
- f) The Contracting Election Officer shall conduct a manual count as prescribed by Section 127.201 of the Texas Election Code and submit a written report to the Participating Political Subdivisions in a timely manner. If applicable, a written report shall be submitted to the Secretary of State as required by Section 127.201 of the aforementioned code.

6) DUTIES AND SERVICES OF THE PARTICIPATING POLITICAL SUBDIVISIONS.

- a) The Participating Political Subdivisions shall assume the following duties:
 - i) Each Participating Political Subdivision will prepare, adopt, and publish all legally required election orders, resolutions, and other documents required by, or of, their governing bodies. Each Participating Political Subdivision is required to send Collin County Elections Department a copy of any election order or resolution related to this Joint Election within three business days of publishing, adopting or ordering it.
 - ii) The Participating Political Subdivision shall provide the Contracting Election Officer with an updated map and street index of their jurisdiction in an electronic (shape file preferred) or printed format as soon as possible but no later than Monday, August 16, 2021.
 - iii) The Participating Political Subdivision shall procure and provide the Contracting Election Officer with the ballot layout and Spanish interpretation in an electronic format.
 - (1) The Participating Political Subdivision shall deliver to the Contracting Election Officer as soon as possible, but no later than 5:00 PM Thursday, August 26, 2021, the official wording for the Participating Political Subdivision's November 2, 2021, Joint General and Special Election.
 - (2) The Participating Political Subdivisions shall approve the "blue line" ballot format within 24 hours of receiving the proof and prior to the final printing.
 - iv) The Participating Political Subdivisions shall share in the cost and compensate the Contracting Election Officer for all associated cost including any additional verified cost incurred in the process of running this election or for a manual count, this election may require, consistent with charges and hourly rates shown on Exhibit "C" for required services.
- b) The Participating Political Subdivisions shall pay the Contracting Election Officer 90% of the estimated cost to run the said election prior to Friday, September 17, 2021. The Contracting Election Officer shall place the funds in a "contract fund" as prescribed by Section 31.100 of the Texas Election Code. The deposit should be made payable to the "Collin County Treasury" with a note "for election services" included with the check documentation and delivered to the Collin County Treasury, 2300 Bloomdale Rd., #3138, McKinney, Texas 75071.
- c) The Participating Political Subdivision shall pay the cost of conducting said election, less partial payment, including the 10% administrative fee, pursuant to the Texas Election Code, Section 31.100, within 30 days from the date of final billing. Additionally, all payments in excess of the final cost to perform the election will be refunded to the participating Political Subdivision.
- d) COST OF SERVICES. See Exhibits "C" and "D"

f) GENERAL PROVISIONS

- i) Nothing contained in this Election Services Contract shall authorize or permit a change in the officer with whom or the place at which any document or record relating to the Participating Political Subdivision's November 2, 2021, Joint General and Special Election is to be filed, or the place at which any function is to be carried out, or any nontransferable functions specified under Section 31.096 of the Texas Election Code.
- ii) Upon request, the Contracting Election Officer will provide copies of all invoices and other charges received in the process of running said election for the Participating Political Subdivision.
- iii) A Participating Political Subdivision canceling their election pursuant to Section 2.053 of the Texas Election Code shall pay the Contracting Officer a contract preparation fee of \$75.00. Any Participating Political Subdivision canceling an election will not be liable for any further costs incurred by the Contracting Officer.
- iv) The Contracting Officer shall file copies of this contract with the County Judge and the County Auditor of Collin County, Texas.

WITNESS BY MY HAND THIS ____ DAY OF _____ 2021.

Bruce Sherbet, Elections Administrator
Collin County, Texas

WITNESS BY MY HAND THIS ____ DAY OF _____ 2021.

By: _____
Vicki Sanson, Mayor
City of Lavon

Attest: _____
Rae Norton, City Administrator
City of Lavon

November 2, 2021

Exhibit "A"

**General and Special Election
Collin County Early Voting Locations, Dates and Hours**

| Polling Place | Address | City | | | | |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Collin County Elections - Main | 2010 Redbud Blvd, Ste. 102 | McKinney 75069 | | | | |
| Allen ISD Service Center | 1451 North Watters Road | Allen 75002 | | | | |
| Allen Municipal Courts Facility | 301 Century Parkway | Allen 75013 | | | | |
| Anna ISD Board Room | 201 E 7th Street | Anna 75409 | | | | |
| Blue Ridge ISD Administration Building | 318 W. School Street | Blue Ridge 75424 | | | | |
| Carpenter Park Rec Ctr | 6701 Coit Road | Plano 75024 | | | | |
| Celina ISD Admin Bldg | 205 S. Colorado | Celina 75009 | | | | |
| Collin College Farmersville Campus | 501 S. Collin Parkway | Farmersville 75442 | | | | |
| Collin College Frisco Campus | 9700 Wade Blvd. | Frisco 75035 | | | | |
| Collin College Higher Education Center | 3452 Spur 399 | McKinney 75069 | | | | |
| Collin College McKinney Campus | 2200 University Drive | McKinney 75071 | | | | |
| Collin College Plano Campus | 2800 Spring Creek Parkway | Plano 75074 | | | | |
| Collin College Wylie Campus | 391 Country Club Road | Wylie 75098 | | | | |
| Davis Library | 7501 Independence Parkway | Plano 75025 | | | | |
| Frisco Fire Station #8 | 14700 Rolater Road | Frisco 75034 | | | | |
| Gay Library | 6861 W. Eldorado Pkwy | McKinney 75070 | | | | |
| Haggard Library | 2501 Coit Road | Plano 75075 | | | | |
| Harmony School of Innovation | 8080 W President George W Bush Hwy | Dallas 75252 | | | | |
| Harrington Library | 1501 18th Street | Plano 75074 | | | | |
| Josephine City Hall | 201 Main Street | Josephine 75173 | | | | |
| Lavon City Hall | 120 School Road | Lavon 75166 | | | | |
| Lovejoy ISD Administration Bldg | 259 Country Club Road | Allen 75002 | | | | |
| Lucas Community Center | 665 Country Club Road | Lucas 75002 | | | | |
| McKinney Fire Station #7 | 861 Independence Parkway | McKinney 75070 | | | | |
| McKinney Fire Station #10 | 1150 Olympic Crossing | McKinney 75071 | | | | |
| Melissa City Hall | 3411 Barker Avenue | Melissa 75454 | | | | |
| Michael J Felix Community Center | 2815-E Sachse Road | Sachse 75048 | | | | |
| Murphy Community Center | 205 N. Murphy Road | Murphy 75094 | | | | |
| Parker City Hall | 5700 E. Parker Road | Parker 75002 | | | | |
| Parr Library | 6200 Windhaven Parkway | Plano 75093 | | | | |
| Plano ISD Administration Center | 2700 W. 15th Street | Plano 75075 | | | | |
| Princeton Public Works | 255 Monte Carlo Blvd | Princeton 75407 | | | | |
| Prosper Town Hall | 200 S. Main Street | Prosper 75078 | | | | |
| Richardson Civic Center | 411 W Arapho Road | Richardson 75080 | | | | |
| Roy and Helen Hall Library | 101 E. Hunt Street | McKinney 75069 | | | | |
| The Grove at Frisco Commons | 8300 McKinney Road | Frisco 75034 | | | | |
| Wylie Senior Recreation Center | 800 Thomas Street | Wylie 75098 | | | | |
| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
| 17-Oct | 18-Oct Early Voting 8am – 5pm | 19-Oct Early Voting 8am – 5pm | 20-Oct Early Voting 8am – 5pm | 21-Oct Early Voting 8am – 5pm | 22-Oct Early Voting 8am – 5pm | 23-Oct Early Voting 7am – 7pm |
| 24-Oct Early Voting 1pm – 6pm | 25-Oct Early Voting 7am – 7pm | 26-Oct Early Voting 7am – 7pm | 27-Oct Early Voting 7am – 7pm | 28-Oct Early Voting 7am – 7pm | 29-Oct Early Voting 7am – 7pm | 30-Oct |
| 31-Oct | 1-Nov | 2-Nov Election Day 7am – 7pm | 3-Nov | 4-Nov | 5-Nov | 6-Nov |

November 2, 2021
Joint General and Special Election
Collin County Election Day Vote Centers 7am - 7pm

Exhibit "B"

| Polling Place | Address | City |
|--|------------------------------------|----------------------|
| Aldridge Elementary School | 720 Pleasant Valley Lane | Richardson 75080 |
| Allen ISD Service Center | 1451 North Watters Road | Allen 75002 |
| Allen Municipal Courts Facility | 301 Century Parkway | Allen 75013 |
| Anna ISD Board Room | 201 E 7th Street | Anna 75409 |
| Armstrong Middle School | 3805 Timberline Drive | Plano 75074 |
| Benton Staley Middle School | 6927 Stadium Drive | Frisco 75033 |
| Blue Ridge ISD Admin Bldg | 318 West School Street | Blue Ridge 75424 |
| Bowman Middle School | 2501 Jupiter Road | Plano 75074 |
| Carpenter Middle School | 3905 Rainier Road | Plano 75023 |
| Carpenter Park Recreation Center | 6701 Coit Road | Plano 75024 |
| Celina ISD Administration Building | 205 S. Colorado | Celina 75009 |
| Christ United Methodist Church | 3101 Coit Road | Plano 75075 |
| Clark High School | 523 W. Spring Creek Pkwy | Plano 75023 |
| Collin College Farmersville Campus | 501 S. Collin Parkway | Farmersville 75442 |
| Collin College Frisco Campus | 9700 Wade Blvd | Frisco 75035 |
| Collin College Higher Education Center | 3452 Spur 399 | McKinney 75069 |
| Collin College McKinney Campus | 2200 University Drive | McKinney 75071 |
| Collin College Plano Campus | 2800 Spring Creek Pkwy | Plano 75074 |
| Collin College Wylie Campus | 391 Country Club Road | Wylie 75098 |
| Collin County Elections Office | 2010 Redbud Blvd, Ste. 102 | McKinney 75069 |
| Davis Library | 7501 Independence Pkwy | Plano 75025 |
| Dowell Middle School | 301 Ridge Road | McKinney 75070 |
| First Baptist Church Branch | 7011 FM 546 | Princeton 75407 |
| Fowler Middle School | 3801 McDermott Road | Plano 75025 |
| Frisco Fire Station #8 | 14700 Rolater Road | Frisco 75034 |
| Gay Library | 6861 W Eldorado Pkwy | McKinney 75070 |
| Haggard Elementary School | 17820 Campbell Road | Dallas 75252 |
| Haggard Library | 2501 Coit Road | Plano 75075 |
| Harmony School of Innovation | 8080 W President George W Bush Hwy | Dallas 75252 |
| Harrington Library | 1501 18th Street | Plano 75074 |
| Hunt Middle School | 4900 Legendary Drive | Frisco 75034 |
| Josephine City Hall | 201 Main Street | Josephine |
| Lavon City Hall | 120 School Road | Lavon 75166 |
| Lovejoy ISD Administration Bldg | 259 Country Club Road | Allen 75002 |
| Lowry Crossing City Hall | 1405 S. Bridgefarmer Road | Lowry Crossing 75069 |
| Lucas Community Center | 665 Country Club Road | Lucas 75002 |
| McKinney Fire Station #7 | 861 Independence Pkwy | McKinney 75070 |
| McKinney Fire Station #10 | 1150 Olympic Crossing | McKinney 75071 |
| Melissa City Hall | 3411 Barker Avenue | Melissa 75454 |
| Miller Elementary School | 5651 Coventry Drive | Richardson 75082 |
| Michael J Felix Community Center | 2815-E Sachse Road | Sachse 75048 |
| Murphy Community Center | 205 N. Murphy Road | Murphy 75094 |
| Old Edge Middle School | 611 N FM 1138 | Nevada 75173 |
| Parker City Hall | 5700 E. Parker Road | Parker 75002 |

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November 2, 2021
Joint General and Special Election
Collin County Election Day Vote Centers 7am - 7pm

Exhibit "B"

| Polling Place | Address | City |
|---|---------------------------|------------------|
| Parr Library | 6200 Windhaven Pkwy | Plano 75093 |
| Plano ISD Administration Center | 2700 W. 15th Street | Plano 75075 |
| Princeton Public Works | 255 Monte Carlo Blvd | Princeton 75407 |
| Prosper Town Hall | 200 S. Main Street | Prosper 75078 |
| Richardson Civic Center | 411 W Arapha Road | Richardson 75080 |
| Roy and Helen Hall Library | 101 E. Hunt Street | McKinney 75069 |
| Royse City ISD Mike McKinney Maint Facility | 1420 FM 1777 | Royse City 75189 |
| Seis Lagos Community Services Assoc. | 222 Seis Lagos Trail | Wylie 75098 |
| Shepton High School | 5505 Plano Parkway | Plano 75093 |
| Shiloh Missionary Baptist Church | 920 E. 14th Street | Plano 75074 |
| Stonebridge United Methodist Church | 1800 S. Stonebridge Drive | McKinney 75070 |
| Suncreek United Methodist Church | 1517 W. McDermott Drive | Allen 75013 |
| The Grove at Frisco Commons | 8300 McKinney Road | Frisco 75034 |
| Tom Muehlenbeck Recreation Center | 5801 W. Parker Road | Plano 75093 |
| Weston Community Center | 117 Main Street | Weston 75097 |
| Woodcreek Church | 3400 E. Renner Road | Richardson 75082 |
| Wylie Senior Recreation Center | 800 Thomas Street | Wylie 75098 |

Collin County Election Services Estimate
November 2, 2021 General and Special Election

City of Lavon

Registered Voters 2,954
Percentage 0.33%

| Category | Cost Per Unit | Estimated Election Expenses | Estimated Entity Expenses |
|--|---------------|-----------------------------|---------------------------|
| Early Voting by Mail | | | |
| Kits - Mail Ballots | \$ 1.15 | \$ 4,370.00 | \$ 14.43 |
| Postage | \$ 0.88 | \$ 3,344.00 | \$ 11.04 |
| Paper Ballot Printing Services | \$ 0.31 | \$ - | \$ - |
| Paper Ballot Shipping (per box) | \$ 30.00 | \$ - | \$ - |
| Ballot Stock - BOD | \$ 0.10 | \$ 380.00 | \$ 1.26 |
| Category Subtotal | | \$ 8,094.00 | \$ 26.73 |
| General Election Expenses | | | |
| Mileage | Per Election | \$ 500.00 | \$ 1.65 |
| Van / Car Rental | Per Election | \$ 18,000.00 | \$ 59.45 |
| Election Night Receiving Cover | Per Election | \$ 2,680.00 | \$ 8.85 |
| Polling Place Rental | Per Election | \$ 4,500.00 | \$ 14.86 |
| Notice of Election | Per Election | \$ 18,600.00 | \$ 61.43 |
| Security - EV | Per Election | \$ 350.00 | \$ 1.16 |
| Security - ED | Per Election | \$ 1,035.00 | \$ 3.42 |
| Early Voting Ballot Board | Per Election | \$ 3,384.87 | \$ 11.18 |
| FICA - Election Workers | Per Election | \$ 22,122.59 | \$ 73.07 |
| County Employee/IT Overtime - EV | Per Election | \$ 60,081.72 | \$ 198.44 |
| Process Pollworker Checks - EV | \$ 1.50 | \$ 444.00 | \$ 1.47 |
| Process Pollworker Checks - ED | \$ 1.50 | \$ 732.00 | \$ 2.42 |
| Process Election Judge Notices | \$ 1.50 | \$ 147.00 | \$ 0.49 |
| Drayage Per Location - ED | \$ 180.00 | \$ 21,960.00 | \$ 72.53 |
| Drayage Per Location - EV | \$ 180.00 | \$ 13,320.00 | \$ 43.99 |
| Category Subtotal | | \$ 167,857.18 | \$ 554.41 |
| Programming | | | |
| Coding Servies | 25 Days | \$ 41,250.00 | \$ 136.24 |
| Balotar Programming | Per Election | \$ 893.00 | \$ 2.95 |
| Category Subtotal | | \$ 42,143.00 | \$ 139.19 |
| Early Voting by Personal Appearance | | | |
| Election Judge OT - EV | \$ 21.00 | \$ 23,637.18 | \$ 78.07 |
| Alternate Judge OT - EV | \$ 19.50 | \$ 18,542.94 | \$ 61.25 |
| Clerk OT - EV (5 per location) | \$ 18.00 | \$ 37,821.78 | \$ 124.92 |
| ES&S Support Staff / Field Techs - EV | 28 Days | \$ 31,080.00 | \$ 102.65 |
| Equipment Assembly - EV | \$ 50.00 | \$ 1,850.00 | \$ 6.11 |
| Category Subtotal | | \$ 112,931.90 | \$ 373.00 |
| Election Day | | | |
| ES&S Support Staff/Field Techs - ED | 3 Days | \$ 3,600.00 | \$ 11.89 |
| Equipment Assembly - ED | \$ 50.00 | \$ 3,050.00 | \$ 10.07 |
| Category Subtotal | | \$ 6,650.00 | \$ 21.96 |
| Tabulation | | | |
| Election Night Vendor Support | 5 Days | \$ 22,625.00 | \$ 74.73 |
| Notice of Inspection/Tabulation Test | Per Election | \$ 3,000.00 | \$ 9.91 |
| Category Subtotal | | \$ 25,625.00 | \$ 84.64 |

November 2, 2021 General and Special Election Services

| Political Subdivision | Registered Voters | Share Percentage |
|--|-------------------|------------------|
| City of Allen | 66857 | 7.48% |
| City of Blue Ridge | 519 | 0.06% |
| City of Josephine | 1167 | 0.13% |
| City of Lavon | 2954 | 0.33% |
| City of Lowry Crossing | 1265 | 0.14% |
| City of Melissa | 9233 | 1.03% |
| City of Princeton | 9202 | 1.03% |
| City of Richardson | 23131 | 2.59% |
| City of Sachse | 6132 | 0.69% |
| City of Weston | 266 | 0.03% |
| City of Wylie | 31745 | 3.55% |
| Collin County | 651888 | 72.89% |
| Allen Independent School District | 69635 | 7.79% |
| Princeton Independent School District | 14202 | 1.59% |
| Rockwall Independent School District | 5 | 0.00% |
| Abston Hills MUD No. 1-A | 1 | 0.00% |
| Blue Meadow MUD No. 1 of Collin County | 1 | 0.00% |
| LC MUD No. 1 | 1 | 0.00% |
| North Parkway Municipal Management Dist. No. 1 | 1 | 0.00% |
| Van Alstyne MUD No. 2 | 3 | 0.00% |
| Van Alstyne MUD No. 3 | 1 | 0.00% |
| Marilee Special Utility District | 2393 | 0.27% |
| Verona Special Utility District | 1718 | 0.19% |
| Wylie NE Special Utility District | 2051 | 0.23% |
| Total | 894371 | |

City of Lavon

Registered Voters 2,954
 Percentage 0.33%

| Category | Cost Per Unit | Estimated Election Expenses | Estimated Entity Expenses |
|--|---------------|-----------------------------|---------------------------|
| Supply Cost | | | |
| Ballots - Card Stock ExpressVote - EV | \$ 0.32 | \$ 19,840.00 | \$ 65.53 |
| Ballots - Card Stock ExpressVote - ED | \$ 0.32 | \$ 16,320.00 | \$ 53.90 |
| Test Ballots | \$ 0.29 | \$ 1,102.00 | \$ 3.64 |
| Kits - ED | \$ 19.00 | \$ 988.00 | \$ 3.26 |
| Kits - EV | \$ 19.00 | \$ 1,463.00 | \$ 4.83 |
| Kits - Provisional EV | \$ 38.10 | \$ 1,981.20 | \$ 6.54 |
| Kits - Provisional ED | \$ 38.10 | \$ 2,933.70 | \$ 9.69 |
| Polling Place Maps - EV | \$ 25.00 | \$ 925.00 | \$ 3.06 |
| Polling Place Maps - ED | \$ 25.00 | \$ 1,525.00 | \$ 5.04 |
| Signs Metal (5 per location) | \$ 5.00 | \$ 2,450.00 | \$ 8.09 |
| Signs Wood | \$ 2.00 | \$ 196.00 | \$ 0.65 |
| Ballot Card Stock - Provisional - EV (50 PL) | \$ 0.14 | \$ 259.00 | \$ 0.86 |
| Ballot Card Stock - Provisional - ED (50 PL) | \$ 0.14 | \$ 427.00 | \$ 1.41 |
| Ballots - Sample - EV (1 per location) | \$ 0.29 | \$ 10.73 | \$ 0.04 |
| Ballots - Sample - ED (1 per location) | \$ 0.29 | \$ 17.69 | \$ 0.06 |
| Ballots - Sample All Race - EV (50 per location) | \$ 0.87 | \$ 1,609.50 | \$ 5.32 |
| Ballots - Sample All Race - ED (50 per location) | \$ 0.87 | \$ 2,653.50 | \$ 8.76 |
| Printer Labels - EV (1 roll per location) | \$ 5.00 | \$ 185.00 | \$ 0.61 |
| Printer Labels - ED (1 roll per location) | \$ 5.00 | \$ 305.00 | \$ 1.01 |
| Category Subtotal | | \$ 55,191.32 | \$ 182.29 |
| Equipment | | | |
| Cabinet Security - EV | \$ 200.00 | \$ 10,400.00 | \$ 34.35 |
| Cabinet Security - ED | \$ 200.00 | \$ 15,400.00 | \$ 50.86 |
| Computer Cabinet - EV | \$ 50.00 | \$ 1,850.00 | \$ 6.11 |
| Cabinet Drayage - EV | \$ 180.00 | \$ 13,320.00 | \$ 43.99 |
| Cabinet Drayage - ED | \$ 180.00 | \$ 21,960.00 | \$ 72.53 |
| DS200 Ballot Counter - EV | \$ 350.00 | \$ 18,200.00 | \$ 60.11 |
| DS200 Ballot Counter - ED | \$ 350.00 | \$ 26,950.00 | \$ 89.01 |
| ExpressVote - EV (9 per location) | \$ 200.00 | \$ 96,600.00 | \$ 319.06 |
| Expres Vote - ED (9 per location) | \$ 200.00 | \$ 141,800.00 | \$ 468.35 |
| ExpressTouch - EV | \$ 200.00 | \$ 7,400.00 | \$ 24.44 |
| ExpressTouch - ED | \$ 200.00 | \$ 12,200.00 | \$ 40.30 |
| Category Subtotal | | \$ 366,080.00 | \$ 1,209.12 |
| Personnel | | | |
| Election Judge - EV | \$ 14.00 | \$ 33,938.94 | \$ 112.10 |
| Election Judge - ED | \$ 14.00 | \$ 11,744.88 | \$ 38.79 |
| Alternate Election Judge - EV | \$ 13.00 | \$ 30,174.69 | \$ 99.66 |
| Alternate Election Judge - ED | \$ 13.00 | \$ 10,052.38 | \$ 33.20 |
| Clerk - EV (3 per location) | \$ 12.00 | \$ 103,625.76 | \$ 342.26 |
| Clerk - ED (3 per location) | \$ 12.00 | \$ 33,175.68 | \$ 109.58 |
| Judge Delivery - EV | \$ 25.00 | \$ 900.00 | \$ 2.97 |
| Judge Delivery - ED | \$ 25.00 | \$ 1,525.00 | \$ 5.04 |
| Category Subtotal | | \$ 225,137.33 | \$ 743.60 |
| Election Expense | | | \$ 3,334.96 |
| Cost | | \$ 1,009,709.73 | \$ 3,334.96 |
| 10% Administrative Fee | | | \$ 333.50 |
| Total Cost | | | \$ 3,668.45 |
| 90% Deposit Due by September 17, 2021 | | | \$ 3,301.61 |
| Less Deposit | | | |
| Less Payment | | | |
| Final Amount Due | | | |



CITY OF LAVON Agenda Brief

MEETING: August 17, 2021

ITEM: 7 – D

Item:

CONSENT AGENDA

Approve Resolution No. 2021-08-06 authorizing the Mayor to execute a Letter of Engagement with Mike Ward Accounting and Financial Consulting, PLLC for the audit and preparation of the city's financial statements for the fiscal year ending September 30, 2021.

Background:

The Texas Local Government Code requires that the City's financial statements shall be audited annually by an independent certified public accountant ("CPA"). Criteria typically used to identify and select an auditing firm proposal include audit experience, quality of service, reliability, and proposed cost.

The City secured a proposal to conduct the audit for FY 2020-21 from the professional auditing firm, Mike Ward Accounting and Financial Consulting, PLLC. In addition to auditing the regular financial statements of the City, Mr. Ward's engagement includes an audit of the component unit Lavon Economic Development Corporation.

The annual audit will be conducted in accordance with governmental auditing standards and fulfills the requirements set out in state law.

Financial Implication:

The proposed fee is the same as the engagement for FY 20-21 and is provided for in the annual budget.

Staff Notes:

Approval is recommended.

Attachments: Proposed Resolution and Engagement Letter

CITY OF LAVON, TEXAS
RESOLUTION NO. 2021-08-07

Engagement – Audit FY 2020-21

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A LETTER OF ENGAGEMENT BETWEEN THE CITY OF LAVON AND MIKE WARD ACCOUNTING AND FINANCIAL CONSULTING, PLLC FOR THE AUDIT AND PREPARATION OF THE CITY'S FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2021.

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

SECTION 1. The City Council does hereby authorize the Mayor to execute a Letter of Engagement between the City of Lavon and Mike Ward Accounting and Financial Consulting, PLLC for the audit and preparation of the city's financial statements for the Fiscal Year ending September 30, 2021.

SECTION 2. This resolution shall take effect from and after the date of its passage.

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas on the 17th day of August 2021.

Vicki Sanson
Mayor

ATTEST:

Rae Norton
City Secretary

**CITY OF LAVON, TEXAS
RESOLUTION NO. 2021-08-07**

EXHIBIT A

ENGAGEMENT LETTER

Mike Ward Accounting & Financial Consulting, PLLC

Mike Ward, CPA
266 RCR 1397
Point, Texas 75472

(903) 269-6211 mward@mikewardcpa.com

August 12, 2021

City of Lavon, Texas
Mayor and City Council
P.O. Box 340
Lavon, Texas 75166

I am pleased to confirm my understanding of the services I am to provide for the City of Lavon, Texas for the year ending September 30, 2021. I will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements as of and for the fiscal year ending September 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist principally of inquiries of management regarding the methods of preparing the information, and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during the audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. General Fund Budgetary Comparison Schedule
3. Schedule of Pension Trust - TMRS
4. Schedule of Changes in Net Pension Liability - TMRS

I have also been engaged to report on supplementary information other than RSI that accompanies the financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the

United States of America, and will provide an opinion on it in relation to the basic financial statements:

1. Statistical Section

Audit Objective

The objective of my audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles, and to report on the fairness of the supplementary information when considered in relation to the financial statements taken as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and will include tests of the accounting records and other procedures I consider necessary to enable me to express such an opinion. I will issue a written report upon completion of my audit of the financial statements. My report will be addressed to the Mayor and City Council. I cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for me to modify my opinion or add an emphasis-of-matter or an other-matter paragraph. If other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit, or I am unable to form or have not formed opinions, I may decline to express opinions, or I may withdraw from this engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditor is limited to the period

covered by my audit and does not extend to any later periods for which I was not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of the audit, I will require certain written representations from you about the financial statements and related matters.

Audit Procedures - Internal Control

My audit will include obtaining an understanding of the entity and its environment, including internal control sufficient to assess the risks of material misstatements of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, I will communicate to management, and those in charge of governance, internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of my audit will not be to provide an opinion on overall compliance, and I will not express such an opinion.

Other Services

I will also assist in preparing the financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. I will also update the fixed asset listing and calculate depreciation. I will perform the services in accordance with applicable professional standards. My audit of the financial statements does not relieve you or management of your responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining internal controls, including evaluating and monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibility includes adjusting the financial statements to correct material misstatements and confirming to me within the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate to the financial statements taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing my firm about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal controls, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information, which I have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. Your responsibilities include acknowledging to me within the representation letter that (1) you are responsible for the presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities relating to the financial statement preparation services, and related notes, and any other non-audit services I provide; oversee the services by designating an individual, preferably from senior management, with suitable skills, knowledge, or experience, evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. If I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

I will provide you with copies of my report; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulations, or containing privileged and confidential information, copies of my report are to be made available for public inspection.

The audit documentation for this engagement is the property of Mike Ward Accounting & Financial Consulting, PLLC, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request, and in a timely manner. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mike Ward, CPA.

My fees for these services will be at the amounts below. My invoice for these fees will be payable upon audit presentation. The fee for the 2021 audit should be \$12,500, \$11,000 for the city, and \$1,500 for the component unit.

This audit fee includes twelve (10) bound financial statements. A PDF of the reports will also be provided. For each additional requested bound copy of the financial statement, there will be an additional \$20 cost for each.

The contemplated fees discussed within this engagement letter are for the audit and the basic reports only. The fees presented include an appropriate time allowance for certain reclassification adjustments, debt reclassifications, depreciation entries plus certain summary adjustments required under GASB or FASB pronouncements.

The contemplated fees do not include the time and costs of curing deficiencies in the accounting records or for bringing incomplete accounting records up-to-date. Management is responsible for the accounting records being reasonably complete and accurate and auditable without major deficiencies.

Management will be advised of any significant deficiencies encountered. Such deficiencies that cannot be addressed by client staff may be resolved by Mike Ward Accounting & Financial Consulting, PLLC at my regular rates. If the deficiencies are major (requiring over 20 hours), and I am concerned that my independence may be compromised, due to the excessive time required, then management will be asked to engage independent third parties to perform the work so that the audit can proceed.

Significant assistance from client staff is an absolute requirement in locating documents, securing copies, finding files, and in general, providing information. Time required by the audit staff to find documents or to pull files without assistance will be billed to the client as an additional cost to the audit. A spirit of cooperation and assistance by client staff is essential. Client personnel are instrumental in conducting an efficient and economical audit.

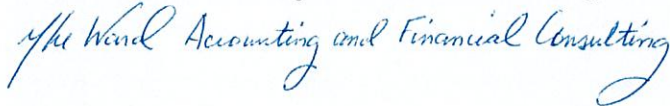
I request to be allowed to read all printed materials given to outside parties which also include my report.

This information is intended solely for the use of management and is not intended to be and should not be used by anyone other than these specified parties.

I appreciate the opportunity to be of service to you and I believe that this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of this engagement as described within this letter, please sign below and return it to me.

Respectfully,

Mike Ward Accounting & Financial Consulting, PLLC



RESPONSE:

This letter correctly sets forth the understanding of the City of Lavon, Texas.

Signature: _____

Print Name & Title: _____

Date: _____



CITY OF LAVON Agenda Brief

MEETING: August 17, 2021

ITEM: 8 – A

Item:

Discuss the proposed tax rate and conduct a record vote to call a public hearing for September 7, 2021 at 7:00 p.m.

Background:

Pursuant to S.B. 2, the City Council is required to identify the proposed tax rate and call a public hearing by record vote.

Staff Notes:

As directed by the City Council, the budget has been prepared predicated upon a tax rate that is the same rate as the FY 2020-21 at 0.478956.

The tax rate is greater than the No New Tax Rate and less than the Voter Approval Rate.

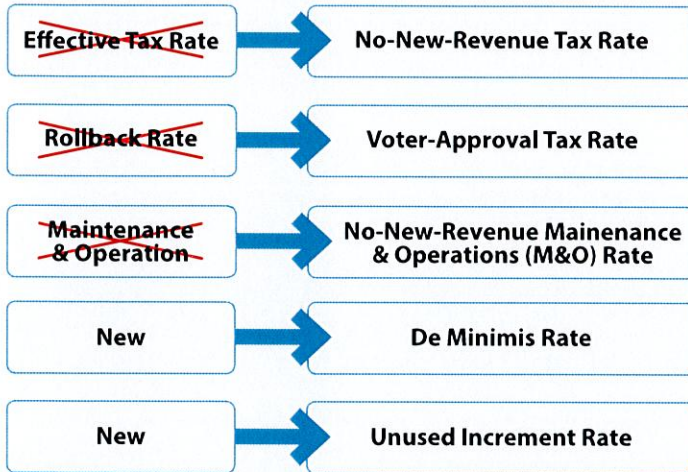
To adopt the proposed tax rate, an election is not automatically required and cannot be called by petition.

Attachments: Information relating to Truth in Taxation, the proposed tax rate and notice provisions

Introducing a New TNT (Truth-In-Taxation)

New Terminology and Calculations for Taxing Units

Senate Bill 2, 86th Legislative Session made several significant changes to the truth-in-taxation process. Below is new terminology and calculations from this legislation.



After S.B.2, the calculations are now:

(1) "No-New-Revenue Tax Rate"

means a rate expressed in dollars per \$100 of taxable value calculated to the following formula:

$$\text{NO-NEW-REVENUE} = \frac{(\text{LAST YEAR'S LEVY} - \text{LOST PROPERTY LEVY})}{(\text{CURRENT TOTAL VALUE} - \text{NEW PROPERTY VALUE})}$$

(2) "Voter-Approval Tax Rate"

means a rate expressed in dollars per \$100 of taxable value calculated to one of the following applicable formulas:

(A) For a special taxing unit:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE M\&O RATE} \times 1.08) + \text{CURRENT DEBT}$$

(B) For a taxing unit other than a special taxing unit:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE M\&O RATE} \times 1.035) + \text{CURRENT DEBT RATE} + \text{UNUSED INCREMENT RATE}$$

What adopted tax rates trigger an election or petition

ADOPTED TAX RATE IS:

| | |
|--|--------------------------------------|
| BELOW voter-approval tax rate | No election required |
| ABOVE voter-approval tax rate but BELOW de minimis rate | Voters may petition for an election* |
| ABOVE voter-approval tax rate; Taxing unit does not calculate a de minimis rate | Election required** |
| ABOVE voter-approval tax rate and ABOVE the de minimis rate | Election required |

* See Tax Code Sec. 26.075 for details on when voters may petition for an election.

** See Water Code Secs. 49.23601, 49.23602, and 49.23603 for details on election requirements for water districts.

Revenue Threshold in Voter-Approval Tax Rate (or threshold over which voters must approve tax increases)

| Taxing Unit | Voter-Approval Tax Rate | Effective Date |
|-----------------------|-------------------------|----------------|
| Cities / Counties | 3.5% | Jan. 1, 2020 |
| Special Taxing Units* | 8% | No Change |
| School Districts | 2.5% | Sept. 1, 2020 |

* Hospitals, Junior Colleges and Special Districts with M&O tax rate of 2.5 cents or less

Where can I find more information?

Information is typically obtained from the resources below, but may be different for your taxing unit.

What information is available from my appraisal district?

1. Certified taxable values
2. Property value under protest
3. New real property and improvement value
4. Value of property lost
5. Captured appraisal values for tax increment financing (TIFs)
6. Property known, but not certified
7. Property with tax ceiling

What information is available from my governing body?

1. Debt information
2. Unencumbered fund balance
3. TIF payments
4. Amount if transferring a function
5. Sales tax spent for no-new-revenue maintenance and operations
6. Enhanced indigent health care information
7. Criminal justice mandate information

What information is available from Texas Comptroller of Public Accounts?

1. Railroad rolling stock value
2. Sales tax information (if applicable)

What information is available from collectors?

1. Refund information
2. Excess collections

Terms and Definitions

No-new-revenue tax rate

(Last year's levy minus lost property levy) divided by (current total value minus new property value).

Voter-approval tax rate for a special taxing unit

Voter-approval tax rate equals (no-new-revenue maintenance and operations tax rate times 1.08) plus current debt rate.

Voter-approval tax rate for a taxing unit other than a special taxing unit

(No-new-revenue maintenance and operations tax rate times 1.035) plus current debt plus unused increment rate.

No-new-revenue maintenance and operations rate

(Last year's levy minus last year's debt minus last year's junior college levy) divided by (current total value minus new property value).

De minimis rate

The rate is equal to the sum of:

- (A) a taxing unit's no-new-revenue maintenance and operations rate;
- (B) the rate that when applied to a taxing current total value, will impose an amount of taxes equal to \$500,000, and
- (C) a taxing unit's current debt rate.

Unused increment rate

A taxing unit that did not use all of its revenue growth may bank that unused growth as long as the taxing unit averaged below 3.5 percent of the voter-approval rate over three years. For the 2020 tax year, the unused increment rate is zero.

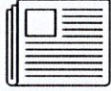
For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts
Publication #98-1080
August 2020

Notice of Public Hearings on Tax Increases

Tax Increases for all taxing units OTHER than School Districts, Small Taxing Units and Water Districts

Notice in Newspaper or Mail



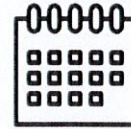
- Notice of public hearing required by Tax Code Section 26.05 – may not be held before the 5th day (not ISDs) after the chief appraiser of each CAD in which the taxing unit participates has delivered the notice by Section 26.04 (e-2) and complied with Section 26.17(f).

Public Hearing



- Governing body holds public hearing.
- Announces the date, time and place of vote (7th day deadline).

Meeting to Adopt Tax Rate



- Governing body holds meeting to adopt tax rate
- Must not be held later than the 7th day after the public hearing.

Tax Increases for School Districts, Small Taxing Units and Water Districts

School Districts

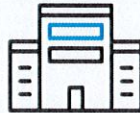
Education Code Section 44.004



- Publishes one notice the *Notice of Public Meeting to Discuss Budget and Proposed Tax Rate*.
- In local newspaper no later than 10 days or earlier than 30 days before the date of the public meeting

Small Taxing Units

Tax Code Section 26.052



- Small taxing unit tax rate of .50 cents or less raising \$500,000 or less.
- Small notice in newspaper but also post on website homepage.

Water Districts

Water Code Section 49.107



- Publishes *Notice of Public Hearing on Tax Rate and Notice of Vote on Tax Rate*.
- Publish in newspaper or by mail.

| Formula (Cities and Counties) | Automatic Ratification | No Election |
|---|--|-------------|
| Proposed Tax Rate > No-New-Revenue Rate > Voter-Approval Rate | ✓ | |
| Proposed Tax Rate ≤ No-New-Revenue Rate > Voter-Approval Rate | ✓ | |
| Proposed Tax Rate > No-New-Revenue Rate ≤ Voter-Approval Rate | | X |
| Proposed Tax Rate < No-New-Revenue Rate < Voter-Approval Rate | | X |
| Note | > Means greater than < Means less than ≤ Means less than or equal to | |

| Taxing Units | Newspaper | Internet | Hearing | Meeting |
|------------------------|---|--|---------|---------|
| Cities and Counties | Any Section (except the section in which legal notices and classified ads appear) | ✓ | ✓ | ✓ |
| School Districts | Any Section | Not Required Under Tax Code Section 26.06(g) | ✓ | ✓ |
| Small Taxing Districts | Legal Section or by Mail | ✓ | ✓ | ✓ |
| Water Districts | Any Section | Not Required Under Water Code Section 49.107 | ✓ | ✓ |

CITY OF LAVON

Tax Code 26.05(d): The governing body of a taxing unit other than a school district may not adopt a tax rate that exceeds the lower of the voter-approval tax rate or the no-new-revenue tax rate calculated as provided by this chapter until the governing body has held a public hearing on the proposed tax rate.

Tax Code 26.05(d-1): The governing body of a taxing unit other than a school district may not hold a public hearing on a proposed tax rate or a public meeting to adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the taxing unit participates has:

- (1) delivered the notice required by Section 26.04 (e-2); and
- (2) complied with Section 26.17 (f).

Tax Code 26.06(a): A Public Hearing required by section 26.05 may not be held before the fifth day after the date the notice of the public hearing is given. The hearing must be on a weekday that is not a public holiday.

Tax Code 26.06(c): If the taxing unit publishes the notice in a newspaper, the taxing unit must also post the notice prominently on the home page of the Internet website of the taxing unit from the date the notice is first published until the public hearing is concluded.

Tax Code 26.06(d): The governing body may vote on the proposed tax rate at the public hearing. If the governing body does not vote on the proposed tax rate at the public hearing, the governing body shall announce at the public hearing the date, time and place of the meeting at which it will vote on the proposed tax rate.

Tax Code 26.06(e): A meeting to vote on the tax increase may not be held later than the seventh day after

Tax Code 26.065(b): The taxing unit shall post notice of the public hearing prominently on the home page of

Please refer to **Tax Code 26.17** for the Database of Property-Tax-Related Information posting requirements for www.collintaxes.org

Please refer to **Tax Code 26.18** for new posting requirements of tax rate and budget information on the Taxing Unit's website.



CITY OF LAVON GOVERNING BODY VOTE

Per Tax Code, Section 26.06: Notice, Hearing, and Vote on Tax Increase

To be completed at the Meeting of Governing Body to Discuss Tax Rate.

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

AGAINST:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

PRESENT and not voting:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |

ABSENT:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |

The above governing body names will be listed on the **Notice of Public Hearing**, or the **Notice of Meeting to Vote** exactly as presented above.

Please email to Jayna Dean at jdean@co.collin.tx.us and Karen Thier at kthier@collincountytx.gov

CITY OF LAVON

INFORMATION NEEDED FOR THE PUBLICATION OF THE NOTICE OF PUBLIC HEARING

The "Notice of Public Hearing" must be published at least five days prior to the hearing or meeting to vote.

Proposed Tax Rate: M&O: _____
I&S: _____
TOTAL TAX RATE: _____

PUBLIC HEARING WITH VOTE ON TAX RATE:

Date: _____ Place: _____
Time: _____ Address: _____

OR

PUBLIC HEARING WITH SEPARATE MEETING TO VOTE:

Date: _____ Place: _____
Time: _____ Address: _____

If the governing body does not vote on the proposed tax rate at the public hearing, the governing body shall announce at the public hearing the date, time, and place of the meeting at which it will vote on the proposed tax rate. Texas Property Tax Code, Section 26.06 (d)

*Meeting to vote must be held **no later than the seventh day after the date of the public hearing.***

MEETING TO VOTE:

Date: _____ Place: _____
Time: _____ Address: _____

*When scheduling the Public Hearing and meeting to vote, please keep in mind that the Tax Office must receive a copy of the Ordinance adopting the 2021 tax rate no later than **Noon on September 15, 2021.***

Please complete the information on the "Governing Body Vote" tab along with the "Notice of Public Hearing" tab.

The Notice of Public Hearing must be posted on the homepage of the entity's website 7 days prior to the Public Hearing until the tax rate is adopted.

Submission of this document confirms acknowledgement that the Tax Rate Calculation Worksheet is approved to be uploaded to the Transparency Website at www.collintaxes.org.

It is the responsibility of the Taxing Unit to log into the Transparency Website to review and respond to the Tax Authority Feedback.

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 _____ last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by _____ this year.
(name of taxing unit)

| | 2019 | 2020 | Change |
|--|--|--|--|
| Total tax rate (per \$100 of value) | 2019 adopted tax rate | 2020 proposed tax rate | (Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)% |
| Average homestead taxable value | 2019 average taxable value of residence homestead | 2020 average taxable value of residence homestead | (Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% |
| Tax on average homestead | 2019 amount of taxes on average taxable value of residence homestead | 2020 amount of taxes on average taxable value of residence homestead | (Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)% |
| Total tax levy on all properties | 2019 levy | (2020 proposed rate x current total value)/100 | (Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)% |



CITY OF LAVON Agenda Brief

MEETING: August 17, 2021

ITEM: 8 – B

Item:

Discussion and action regarding Resolution No. 2021-08-08 declaring that the current number of inhabitants of the City of Lavon exceeds five thousand (5,000) and providing an effective date.

Background:

Section 42.021 of the Texas Local Government Code provides in part, that the extraterritorial jurisdiction (ETJ) of a municipality is the unincorporated area that is contiguous to the corporate boundaries of the municipality and that is located within one (1) mile of those boundaries in the case of a municipality with 5,000 to 24,999 inhabitants. When the population of a City meets, 5,000, cities typically certify the population so that the ETJ is accurately reflected in accordance with state law.

As provided in state law and pursuant to an agreement with Collin County, the City of Lavon enforces Subdivision Regulations in the ETJ.

The Texas Constitution gives cities with over 5,000 inhabitants the power to adopt their own charter, known as a home rule charter, after an election, thereby giving them the power of self-government.

Financial Implication:

A declaration of the population does not have any specific financial implication.

Staff Notes:

Approval is recommended.

- Attachments:**
- 1) Proposed Resolution
 - 2) Population Study
 - 3) Map Exhibit with updated ETJ boundary

CITY OF LAVON, TEXAS
RESOLUTION NO. 2021-08-08

Population 5,000 Declaration

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAVON, TEXAS, DECLARING THAT THE CURRENT NUMBER OF INHABITANTS OF THE CITY OF LAVON EXCEEDS FIVE THOUSAND AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the development of an accurate estimate of the number of inhabitants of the City of Lavon (“City”) is essential to assist in the economic forecasts and in planning for the development and installation of public works infrastructure to meet the needs of the City; and

WHEREAS, various governmental entities need accurate population information in order to correctly allocate services and resources to the Lavon area; and

WHEREAS, the City Council of the City of Lavon (“City Council”) after due and careful consideration has determined that it is necessary and appropriate to develop an accurate current figure regarding the number of inhabitants of the City; and

WHEREAS, in order to develop a count of the City’s inhabitants that is reasonable and accurate based upon the historic size of the City and the recent period of growth, the City has conducted a detailed study and analysis to determine the number of inhabitants of the City; and

WHEREAS, in furtherance of this study and analysis, the City Staff of the City of Lavon has carefully reviewed the population estimates, forecasts, counts and analysis from various sources including the City’s Utility Department, City’s Building Inspection Department and the U.S. Census Bureau; and

WHEREAS, on January 1, 2021, the North Central Texas Council of Governments (NCTCOG) estimated the total population in the City of Lavon, Texas to be 4,400; and

WHEREAS, the Collin County Central Appraisal District certified that as of January 1, 2021, there were 1,630 single-family residences and 64 multi-family residences established within the corporate limits of the City of Lavon; and

WHEREAS, on July 20, 2021, the City of Lavon Utility Billing System contained trash accounts for 1,720 unique residential addresses; and

WHEREAS, from January 1, 2021 to August 1, 2021, the City approved 234 Certificates of Occupancy for new homes and approved 251 Applications for New Home Permits; and

WHEREAS, in January 2021, the United States Census Bureau estimated there to be an average of 3.015 persons per household in Lavon; and

WHEREAS, as of August 1, 2021 the City Staff calculates that the actual number of inhabitants of the City of Lavon, Texas is greater than 5,000; and

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

Section 1. The findings set forth above are incorporated into the body of this resolution as if fully set forth herein.

Section 2. The City of Lavon, Texas had, on August 1, 2021, and now has a population of more than 5,000 inhabitants and the City Council further finds, determines, and declares that the City of Lavon, Texas is a city of more than 5,000 inhabitants.

Section 3. That the extraterritorial jurisdiction (ETJ) of the City of Lavon shall extend one (1) mile from its current corporate limits pursuant to Section 42.021 of the Texas Local Government Code that provides in part, that the ETJ of a municipality is the unincorporated area that is contiguous to the corporate boundaries of the municipality and that is located within one (1) mile of those boundaries in the case of a municipality with 5,000 to 24,999 inhabitants.

Section 4. This resolution shall be in full force and effect immediately from and after the date of its passage.

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas on the 17th day of August, 2021.

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary



**CITY OF LAVON
POPULATION STUDY
August 1, 2021**

The United States Census Bureau provides official population counts every ten years. In August of 2021, the 2020 Census data for the population of Lavon has not yet been released. Accurate and current population figures are critical to forecasting and planning for infrastructure and city services as well as for economic development.

Information regarding population estimates was collected and considered from the United States Census Bureau, North Central Texas Council of Governments (NCTCOG), City Utility Department, City Building Inspection Department and Collin County Central Appraisal District (CCAD).

| | |
|--|-------|
| United States Census Bureau (Jan 2021) persons per household.... | 3,015 |
| NCTCOG population (Jan 2021)..... | 4,400 |
| CCAD households (Jan 2021)..... | 1,694 |
| City of Lavon – Certificates of Occupancy, CO (Jan-July 2021)..... | 234 |
| City of Lavon Utility Residential Accounts (July 2021)..... | 1,720 |

| | |
|--|--------------|
| Jan 2021 population per CCAD # of households | 5,107 |
| July 2021 NCTCOG population plus 234 COs | 5,106 |
| July 2021 population per utility account data | 5,186 |

Without exception, population estimates derived from three independent sources indicate that population of the City of Lavon presently exceeds 5,000.

Respectfully submitted,

Kim Dobbs
City Administrator

Attachments



2021 Population Estimates

The following are NCTCOG's population estimates for January 1, 2021. The population estimates were calculated based on building permit data supplied by your city and will be published in NCTCOG's 2021 Population Estimates publication following Executive Board approval on April 22.

January 1, 2021 Estimates for Lavon

| Housing Type | Housing Units | Occupancy Rate | Household Size | Population Estimate |
|--|---------------|----------------|----------------|---------------------|
| Single Family | 1,528 | 0.950 | 3.015 | 4,375 |
| Multi-Family | 0 | - | - | 0 |
| Other | 0 | - | - | 0 |
| Group Quarters Population | | | | 24 |
| January 1, 2021 Population Estimate [Calculated] | | | | 4,399 |
| January 1, 2021 Population Estimate* [Published] | | | | 4,400 |

* NCTCOG published population estimates are rounded to the nearest multiple of 10

[Log Out](#)

2021 CERTIFIED TOTALS

Property Count: 2,476

CLA - LAVON CITY

Grand Totals

7/19/2021 4:52:45PM

State Category Breakdown

| State Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|------------|--|-------|------------|--------------|---------------|---------------|
| A | Single-Family Residential | 1,630 | 476.4424 | \$13,683,168 | \$409,255,805 | \$390,068,827 |
| B | Multi-Family Residential | 64 | 0.0826 | \$0 | \$12,331,052 | \$12,331,052 |
| C1 | Vacant Lots and Tracts | 59 | 198.4791 | \$0 | \$21,262,854 | \$21,262,854 |
| D1 | Qualified Open-Space Land | 28 | 561.0914 | \$0 | \$21,676,581 | \$88,295 |
| D2 | Improvements on Qualified Open-Spa | 3 | | \$0 | \$43,775 | \$42,260 |
| E | Rural Land, Non Qualified Open-Spac | 11 | 88.9998 | \$0 | \$5,471,777 | \$5,417,426 |
| F1 | Commercial Real Property | 21 | 16.2129 | \$0 | \$15,717,648 | \$15,559,718 |
| F2 | Industrial and Manufacturing Real Prop | 3 | 9.9674 | \$0 | \$1,955,382 | \$1,955,382 |
| J1 | Water Systems | 1 | 0.0020 | \$0 | \$28 | \$28 |
| J3 | Electric Companies and Co-Ops | 1 | | \$0 | \$466,200 | \$466,200 |
| J4 | Telephone Companies and Co-Ops | 8 | 0.1155 | \$0 | \$287,861 | \$287,861 |
| J7 | Cable Television Companies | 3 | | \$0 | \$152,274 | \$152,274 |
| L1 | Commercial Personal Property | 90 | | \$0 | \$2,896,326 | \$2,896,326 |
| O | Residential Real Property Inventory | 575 | 24.7884 | \$11,563,355 | \$38,831,151 | \$38,831,151 |
| S | Special Personal Property Inventory | 1 | | \$0 | \$25,124 | \$25,124 |
| X | Totally Exempt Property | 104 | 210.1341 | \$0 | \$16,790,035 | \$0 |
| | Totals | | 1,586.3156 | \$25,246,523 | \$547,163,873 | \$489,384,778 |

Diane Cuellar

From: LeAnn McClendon
Sent: Friday, July 23, 2021 9:48 AM
To: Alanis, Liz
Cc: Diane Cuellar
Subject: July Totals

Hello Liz,

Residential – 1720
Extra Residential Carts – 180
Extra Residential Recycle Carts – 7
Commercial - 20
Commercial Recycle – 1

Thank you,

LeAnn McClendon
City of Lavon
Municipal Services
972-843-4220

Accounts Receivable Summary

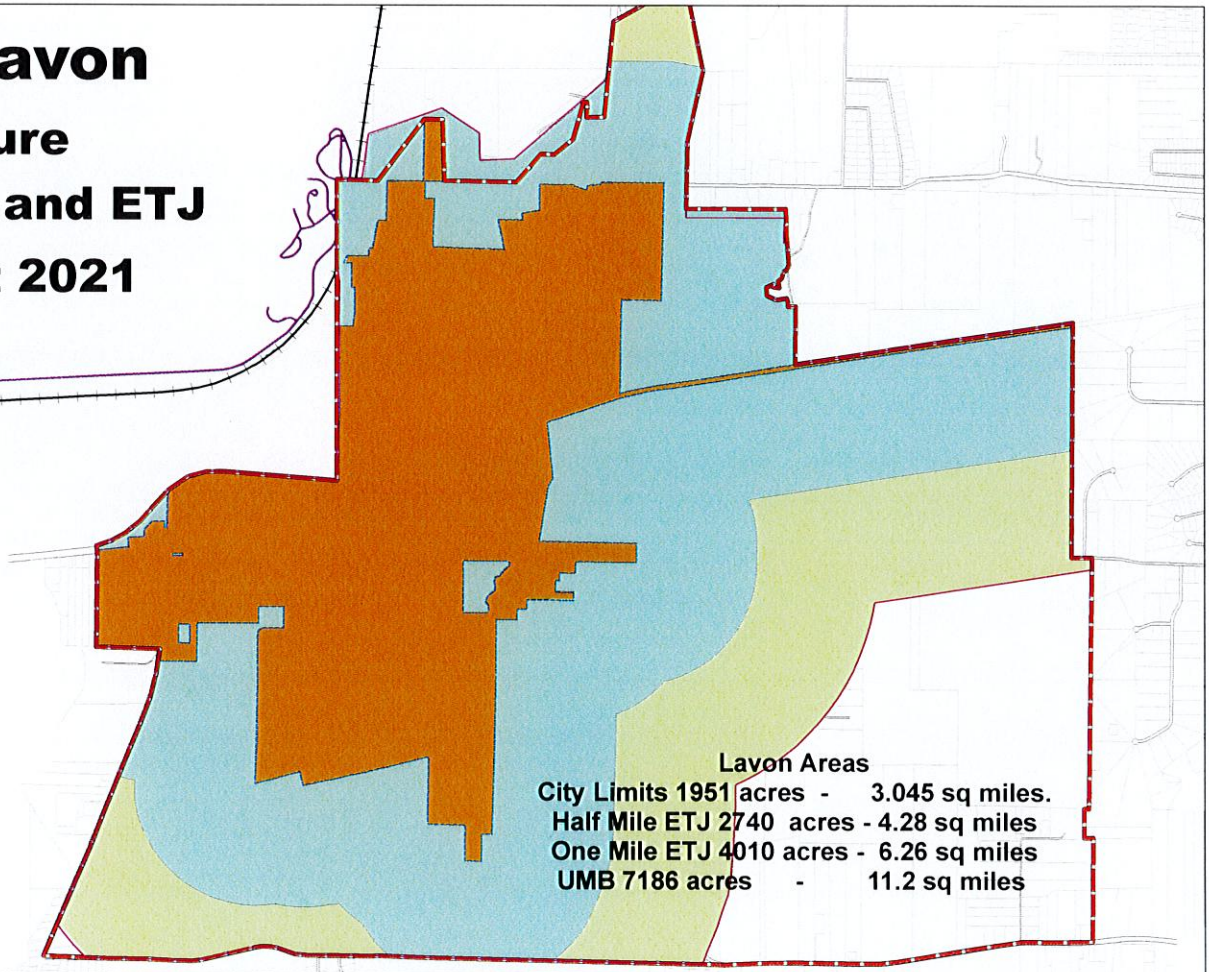
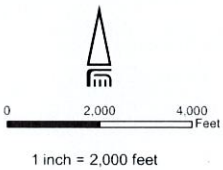
From 07/20/2021 Through 07/20/2021

| | Amount | Usage | Count |
|-----------------------------|-----------|-------|-------|
| OPEN BALANCE | 49,659.37 | | |
| MONTHLY-Adjustment | | | |
| TRASH-RESIDENTIAL | -24.25 | 0.00 | 1 |
| Totals | -24.25 | | 1 |
| SEWER-RESIDENTIAL | -53.00 | 0.00 | 1 |
| Totals | -53.00 | | 1 |
| TRASH City Tax-RESIDENTIAL | -0.49 | 0.00 | 1 |
| Totals | -0.49 | | 1 |
| TRASH State Tax-RESIDENTIAL | -1.52 | 0.00 | 1 |
| Totals | -1.52 | | 1 |
| ***Total Adjustment | -79.26 | | 4 |
| MONTHLY-Charge | | | |
| TRASH-RESIDENTIAL | | | 1,720 |
| TRASH-COMMERCIAL | | | 20 |
| Totals | | | 1,740 |
| SEWER-RESIDENTIAL | | | 1,334 |
| SEWER-COMMERCIAL | | | 10 |
| Totals | | | 1,344 |
| FRB-RESIDENTIAL | | | 171 |
| Totals | | | 171 |
| RECYCLE CAN-RESIDENTIAL | | | 7 |
| Totals | | | 7 |
| 2 FRB-RESIDENTIAL | | | 9 |
| Totals | | | 9 |

City of Lavon Measure City Limits and ETJ August 2021

Legend

- City Limits Area 2021
- ETJ Half mile area 2021
- ETJ one mile area 2021
- UMB Line



Lavon Areas
City Limits 1951 acres - 3.045 sq miles.
Half Mile ETJ 2740 acres - 4.28 sq miles
One Mile ETJ 4010 acres - 6.26 sq miles
UMB 7186 acres - 11.2 sq miles



CITY OF LAVON Agenda Brief

MEETING: August 17, 2021

ITEM: 8 – C

Item:

Discussion and action regarding Resolution No. 2021-08-09 adopting a Paid Quarantine Leave Policy for First Responders.

Background:

The state legislature recently adopted House Bill 2073. The law became effective on June 15, 2021 and requires cities to adopt a policy to provide paid quarantine leave for certain first responders who are ordered to quarantine or isolate due to a possible or known exposure to a communicable disease while on duty.

The legislation noted that the policy was not related to workers' compensation, meaning that the insurance that would typically provide compensation to cover lost wages resulting from time lost due to a work-related injury or exposure will not do so.

The Texas Municipal League (TML) and the TML Intergovernmental Risk Pool (TMLIRP), the City's carrier property and liability (and workers' compensation), formulated a model policy that the City of Lavon staff have adapted for the City Council's consideration.

Financial Implication:

The financial implication is immaterial to the consideration of adoption of the policy as the policy is required by state law.

It is difficult to predict the cost, the number or the frequency of duty-related exposures to COVID-19 and other diseases. The governor's executive orders prohibit implementing certain measures that could arguably or potentially reduce the risk of infection and/or exposure to reduce the cost of quarantines for the taxpayers.

Staff Notes:

Approval is recommended.

- Attachments:** 1) Proposed Resolution
2) Legislative Budget Board Report on proposed legislation

CITY OF LAVON, TEXAS
RESOLUTION NO. 2021-08-09

Paid Quarantine Leave Policy

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
LAVON, TEXAS ADOPTING A PAID QUARANTINE LEAVE
POLICY FOR FIRST RESPONDERS.**

WHEREAS, House Bill 2073, signed by the governor and effective immediately on June 15, 2021, requires a City to adopt a policy to provide paid quarantine leave for certain first responders who are ordered to quarantine or isolate due to a possible or known exposure to a communicable disease while on duty; and

WHEREAS, the City Council has authority under state law to approve the policy herein; and

WHEREAS, the City Council finds that adoption of the Paid Quarantine Leave Policy serves the best interest of the City and the public health, safety, and welfare of the City.

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

SECTION 1. That the City Council does hereby approve the Paid Quarantine Leave Policy attached hereto and labeled "**Exhibit A**";

SECTION 2. That this resolution shall take effect from and after the date of its passage.

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas on the 17th day of August 2021.

Vicki Sanson
Mayor

ATTEST:

Rae Norton
City Secretary

CITY OF LAVON, TEXAS
RESOLUTION NO. 2021-08-09

EXHIBIT A

City of Lavon
PAID QUARANTINE LEAVE POLICY

Statement of Purpose/Applicability

Pursuant to Texas Local Government Code Section 180.008, the City of Lavon hereby adopts this paid quarantine leave policy for fire fighters, peace officers, and emergency medical technicians who are employed by, appointed by, or elected to the city and ordered to quarantine or isolate due to a possible or known exposure to a communicable disease while on duty.

(Ref. Tex. Loc. Gov't Code 180.008(b).)

Definitions

- (1) "Emergency medical technician" means an individual who is employed by the City of Lavon and certified as an emergency medical technician under Chapter 773, Health and Safety Code.
- (2) "Fire fighter" means a paid employee of the city's fire department who: (a) holds a position that requires substantial knowledge of firefighting; (b) has met the requirements for certification by the Texas Commission on Fire Protection under Chapter 419, Government Code; and (c) performs at least one of the following functions: (i) fire suppression; (ii) fire prevention; (iii) fire training; (iv) fire safety education; (v) fire maintenance; (vi) fire communications; (vii) fire medical emergency technology; (viii) fire photography; (ix) fire administration; or (x) fire arson investigation.
- (3) "Health authority" means a physician appointed by the city or county to administer state and local laws relating to public health within the city's jurisdiction.
- (4) "Paid quarantine leave" means: (1) all employment benefits and compensation, including leave accrual, pension benefits, and health benefit plan benefits provided by the city; and
(2) if applicable, reimbursement for reasonable costs related to the quarantine, including lodging, medical, and transportation costs.
- (5) "Peace officer" means police officers licensed by the Texas Commission on Law Enforcement and employed by the city.

(Ref. Texas Local Gov't Code 180.008(a); 143.003(4)(A); Tex. Health & Safety Code 121.021; Tex. Code Crim. Pro. Art. 2.12.)

Quarantine Leave

A City of Lavon fire fighter, peace officer, or emergency medical technician who is ordered to quarantine or isolate by the person's supervisor or the city's or County's health

authority due to a possible or known exposure to a communicable disease while on duty is entitled to receive paid quarantine leave for the duration of the leave.

(Ref. Texas Local Gov't Code 180.008(c).)

No Reduction in Compensation and Benefits

The City of Lavon will not reduce a fire fighter's, peace officer's, or emergency medical technician's sick leave balance, vacation leave balance, holiday leave balance, or other paid leave balance in connection with paid quarantine leave taken in accordance with this policy.

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

March 17, 2021

TO: Honorable Garnet Coleman, Chair, House Committee on County Affairs

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB2073 by Burrows (Relating to quarantine leave for fire fighters, peace officers, and emergency medical technicians employed by, appointed by, or elected for a political subdivision.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend the Local Government Code to require political subdivisions to provide paid quarantine leave to fire fighters, peace officers, and emergency medical technicians who may have been exposed to a communicable disease while on duty.

Local Government Impact

The fiscal implications of the bill cannot be determined at this time due to a lack of cost estimates from units of local government.

Source Agencies:

LBB
Staff: JMc, AF, CMa, DPe



CITY OF LAVON Agenda Brief

MEETING: August 17, 2021

ITEM: 8 – D

Item:

Discussion and action regarding Ordinance No. 2021-08-07 amending Article 11.03.003 PARKING OFFENSES of the City of Lavon Code of Ordinances regarding on street parking offenses.

Background:

The City staff routinely responds to code enforcement and public safety complaints and concerns related to parking. The Police Department and City Secretary reviewed the most common concerns expressed and Chief Jones drafted an amendment to address them.

Financial Implication:

Enforcement costs are not expected to increase due to the amendment. If anything, duplicated efforts may be reduced. Parking violations rarely rise to the level of fine as warnings and education are preferred paths to gain compliance. There is not a notable financial implication anticipated.

Staff Notes:

Approval is recommended.

Attachments: Proposed Ordinance

CITY OF LAVON, TEXAS
ORDINANCE NO. 2021-08-07

Amend Article 11.03.003 – Parking Offenses

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAVON, TEXAS, AMENDING ARTICLE 11.03.003 PARKING OFFENSES OF THE CITY OF LAVON CODE OF ORDINANCES; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR PUBLICATION; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, the City Council of the City of Lavon ("City Council") has investigated and determined that it would be advantageous and beneficial to the citizens of the City of Lavon, Texas ("Lavon") to amend the Code of Ordinances in Chapter 11 to refine the regulations for parking offenses as set forth herein; and

WHEREAS, the City Council has authority under state law to adopt the regulations herein.

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

SECTION 1. RECITALS

The City Council hereby finds that the statements set forth in the recitals of this Ordinance are true and correct, and the City Council hereby incorporates such recitals as part of this Ordinance.

SECTION 2. PARKING

1) Article 11.03.003 "Offenses" of the Code of Ordinances is hereby amended by repealing and removing Article 11.03.003 "Offenses" Paragraph (i):

“(i) It shall be unlawful for any person to habitually park a motor vehicle on the portion of a street abutting or adjacent to a single-family residential lot, unless the owner or operator of the motor vehicle is an owner and/or occupant of the residence located on that single-family residential lot. For purposes of this regulation, the term “habitually park” means to park more than seven (7) days in any given thirty (30) day period.”

2) Article 11.03.003 "Offenses" of the Code of Ordinances is hereby amended by repealing and replacing Article 11.03.003 "Offenses" Paragraph (l)(2) with:

“It shall be unlawful for a person to park a trailer, truck camper, motor home, or watercraft loaded on a watercraft trailer on the street for more than three (3) consecutive hours.”

3. Article 11.03.003 " Offenses" of the Code of Ordinances is hereby amended by adding Article 11.03.003 "Offenses" Paragraph (n)(2):

“Notwithstanding any other provision, it shall be unlawful for a person to park and/or store a motor vehicle, truck camper, trailer, watercraft or motorhome on any public street or right of way being occupied or used for living or sleeping.”

SECTION 3. EFFECTIVE DATE

This Ordinance shall take effect immediately from and after its passage and publication as may be required by governing law.

SECTION 4. PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code and as required by Chapter 52 of the Texas Local Government Code.

SECTION 5. SEVERABILITY

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance be 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 or sections of this Ordinance, and the remainder of this Ordinance shall be enforced as written.

SECTION 6. REPEALER

The provisions of this Ordinance shall be cumulative of all other ordinances, or parts of ordinances, and resolutions, or parts of resolutions governing or regulating the same subject matter as that covered herein; provided, however, that all prior ordinances, or parts of ordinances, or resolutions, or parts of resolutions, inconsistent or in conflict with any of the provisions of this Ordinance are hereby expressly repealed to the extent that such inconsistency is apparent.

PASSED AND APPROVED by the City Council of the City of Lavon, Texas this 17th day of August 2021.

Vicki Sanson
Mayor

ATTEST:

Rae Norton
City Secretary



CITY OF LAVON Agenda Brief

MEETING: August 17, 2021

ITEM: 8 – E

Item:

Discussion and action regarding Ordinance No. **2021-08-08** amending Article 11.02.032 SCHOOL ZONES of the City of Lavon Code of Ordinances to extend the school zone on Presidents Blvd. for NeSmith Elementary School.

Background:

The President's Boulevard (Blvd) Bridge extension south of NeSmith Elementary School was accepted by the City in December 2020 and the public infrastructure for Bear Creek, Phase 3 was accepted in March 2021.



New homes are presently under construction but not yet occupied in the Bear Creek, Phase 3 addition. In anticipation of traffic on President's Blvd., it is recommended that the School Zone be

expanded to the south on the newly constructed roadways prior to the beginning of the school year. For additional safety and circulation, a four-way stop has been installed at President's Blvd and Hoover Avenue.

Financial Implication:

The cost of the related striping and signage is provided for within the annual budget.

Staff Notes:

Approval is recommended.

Attachments: 1) Illustration of the existing and proposed school zone
2) Proposed Ordinance

Current School Zone



Proposed New Section



CITY OF LAVON, TEXAS
ORDINANCE NO. 2021-08-08

Amend Article 11.02.032 of the Code of Ordinances – School Zones

**AN ORDINANCE OF THE CITY OF LAVON, TEXAS, AMENDING
ARTICLE 11.02.032 SCHOOL ZONES; PROVIDING FOR
REPEALING, SAVINGS AND SEVERABILITY CLAUSES;
PROVIDING FOR PUBLICATION; AND PROVIDING FOR AN
EFFECTIVE DATE OF THIS ORDINANCE.**

WHEREAS, the City Council of the City of Lavon ("City Council") has investigated and determined that it would be advantageous and beneficial to the citizens of the City of Lavon, Texas ("Lavon") to amend Lavon's Code of Ordinances in Chapter 11 to refine the regulations for School Zones as set forth herein; and

WHEREAS, the City Council has authority under state law to adopt the regulations herein.

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

SECTION 1. Recitals

The City Council hereby finds that the statements set forth in the recitals of this Ordinance are true and correct, and the City Council hereby incorporates such recitals as part of this Ordinance.

SECTION 2. Parking

A. Article 11.02.032 "School Zones" of the Code of Ordinances is hereby amended by repealing and replacing Article 11.02.032 "School Zones" Paragraph (b)(2)(A) with:

“Presidents Boulevard from Eisenhower Lane to one hundred and fifty feet (150’) south of Autumn Hill Bluff in both the north and south bound lanes;”

B. Article 11.02.032 "School Zones" of the Code of Ordinances is hereby amended by repealing and replacing Article 11.02.032 "School Zones" Paragraph (b)(2)(E-F) with:

“(E) Hayes Street from Presidents Boulevard to one hundred fifty feet (150') east of Presidents Boulevard, in both the east and west bound lanes;

(F) Hoover Avenue from Presidents Boulevard to one hundred fifty feet (150') east of Presidents Boulevard, in both the east and west bound lanes; and”

C. Article 11.02.032 "School Zones" of the Code of Ordinances is hereby amended by adding Article 11.02.032 "School Zones" Paragraph (b)(2)(G):

“Autumn Hill Bluff from one hundred fifty feet (150') west of Presidents Boulevard to one hundred fifty feet (150') east of Presidents Boulevard, in both the east and west bound lanes;”

SECTION 3. Effective Date

This Ordinance shall take effect immediately from and after its passage and publication as may be required by governing law.

SECTION 4. Proper Notice and Meeting

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code and as required by Chapter 52 of the Texas Local Government Code.

SECTION 5. Severability

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance be 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 or sections of this Ordinance, and the remainder of this Ordinance shall be enforced as written.

SECTION 6. Repealer

The provisions of this Ordinance shall be cumulative of all other ordinances, or parts of ordinances, and resolutions, or parts of resolutions governing or regulating the same subject matter as that covered herein; provided, however, that all prior ordinances, or parts of ordinances, or resolutions, or parts of resolutions, inconsistent or in conflict with any of the provisions of this Ordinance are hereby expressly repealed to the extent that such inconsistency is apparent.

PASSED AND APPROVED by the City Council of the City of Lavon, Texas this 17th day of August 2021.

Vicki Sanson
Mayor

ATTEST:

Rae Norton
City Secretary



CITY OF LAVON Agenda Brief

MEETING: August 17, 2021

ITEM: 8 - F

Item:

Discussion and action regarding orders and regulations, programming, city facilities and operations related to COVID-19.

Background:

This standing item is continued on the agenda to allow for the City Council to discuss and act without delay on updates relating to COVID-19 orders and regulations.

REGULATORY UPDATE

There have been no new Executive Orders issued since July 29, 2021, when Governor Greg Abbott issued Executive Order No. GA-38 that restated previously ordered limitations on local governments' and certain business owners' ability to require vaccinations, require proof of COVID-19 vaccines, as well as restating previous limitations on local governments' ability to require face-coverings.

- **Mask Mandate Update:** Tuesday afternoon, August 10, 2021, two state district court judges in Dallas and Bexar counties granted local authorities in those jurisdictions temporary restraining orders blocking Governor Abbott's Executive Order No. GA-38 ban on mask mandates. In response to the rulings, the City of San Antonio issued a requirement for face coverings inside city facilities, and the Dallas County Judge issued an emergency order on Wednesday related to face coverings. Temporary restraining orders are by definition temporary and require further court proceedings to become permanent. In related news, Houston's Mayor Sylvester Turner is requiring masks in city facilities when physical distancing is not doable.
- **Attorney General Issues Two COVID-related opinions:** On August 11, the Attorney General released two opinions related to mask mandates and vaccines.

In **Opinion KP-0379**, the Attorney General was asked whether COVID-19 vaccines could be required as a condition to enter a government building. Citing the Governor's Executive Order No. 38 as well as the recently passed S.B. 968, the Attorney General opined that government entities may not require COVID-19 vaccines as a condition to enter a government facility.

In **Opinion No. KP-0380**, the Attorney General was asked to opine on the effect of the Governor's executive orders on federal requirements related to face coverings on public transit. The AG ultimately opined that he is unconvinced that CDC and TSA rules as well as federal law preempt the Governor's orders prohibiting mask mandates.

- **COVID-19 Vaccines:** As a reminder, no governmental entity can compel any individual to receive a COVID-19 vaccine, and no political subdivision shall adopt any order, ordinance,

policy, regulation, rule or similar measure that requires an individual to provide documentation regarding that individual's COVID-19 vaccination status as a condition to receiving any service or entering any place. Any public or private entity that is receiving or will receive public funds through any means, shall not require a consumer to provide documentation regarding their COVID-19 vaccination status as a condition of receiving any service or entering any place. Exempt from this portion of the order are nursing homes, state supported living centers, assisted living facilities, and long-term care facilities.

Open Meetings Act- *excerpt from TML COVID-19 Update (No. 197)*

In March 2020, as Texans worked to mitigate the spread of COVID-19, Governor Abbott's office granted the attorney general's request to suspend certain open-meeting statutes. The temporary suspension allowed, among other things, for telephonic or videoconference meetings of governmental bodies that are accessible to the public in an effort to reduce in-person meetings that assemble large groups of people. The Open Meetings Act suspensions will lift at 12:01 a.m. on September 1, 2021 and all provisions will be effective. Texas governmental bodies subject to the Open Meetings Act will be required to conduct their meetings in full compliance with the Act.

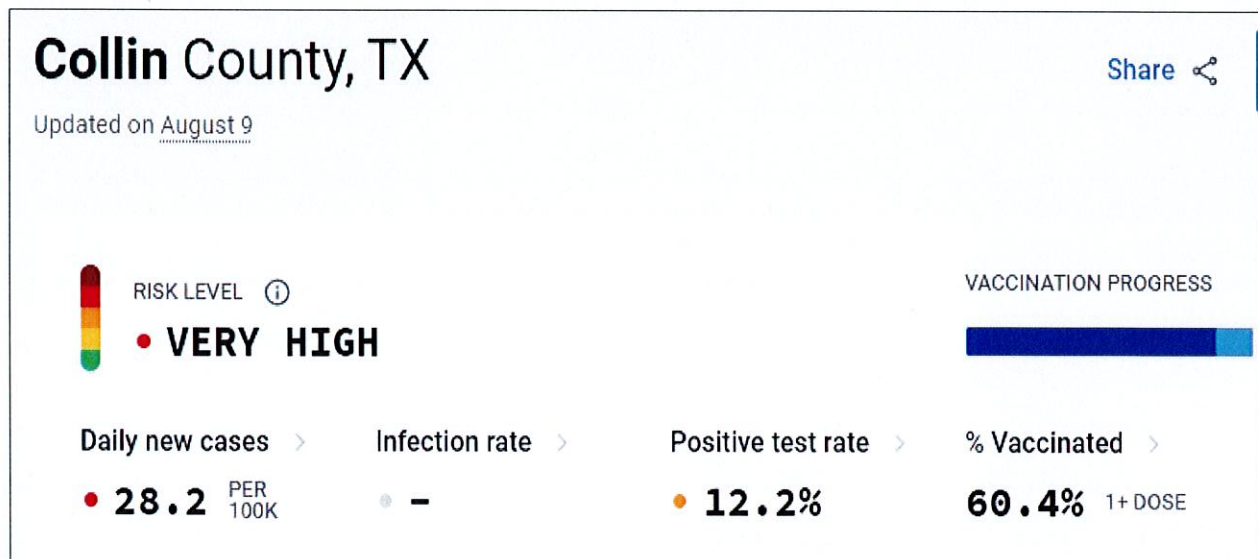
Given the rising numbers of COVID-19 cases across the state, staff will monitor to determine if the plan for the September 1 expiration may be modified.

The [Office of Governor's website](#) provides information regarding orders, proclamation, press releases and updates. The Governor's Office website also contains a TDEM [link to testing locations](#) and a TSHS [link with vaccination information](#).

The City Attorney continues to monitor the Orders and commentaries to ensure that the City regulations in the form of Ordinance No. **2020-04-01** and Ordinance No. **2020-04-05** are sufficient and appropriate. The severability clauses in the city's ordinances contemplate provisions that may be precluded by updated Orders and Proclamations.

CASE UPDATE

Information from [Covid Act Now](#) relating to case, tests and vaccinations in Collin County:



Collin County, TX

Share

Fin

Updated on July 29



VACCINATION PROGRESS



Daily new cases

19.8 PER 100K

Infection rate

—

Positive test rate

9.8%

% Vaccinated

58.6% 1+ DOSE

As of August 12, 2021, the Collin County Risk Level was classified as **VERY HIGH** due to a significant increase in daily new cases reported and in positive test rates. Also on the site:

Recommendations



Masks are not required in most indoor and outdoor settings for vaccinated people, except by local regulation e.g., from businesses, workplaces or local government. Unvaccinated people should continue to mask in all public spaces. See [guidance on masks](#)



Indoor gatherings should be avoided with people outside the immediate household, unless you are fully vaccinated. See [guidance for vaccinated individuals](#). Outdoor gatherings with masks and distancing are a safer alternative.

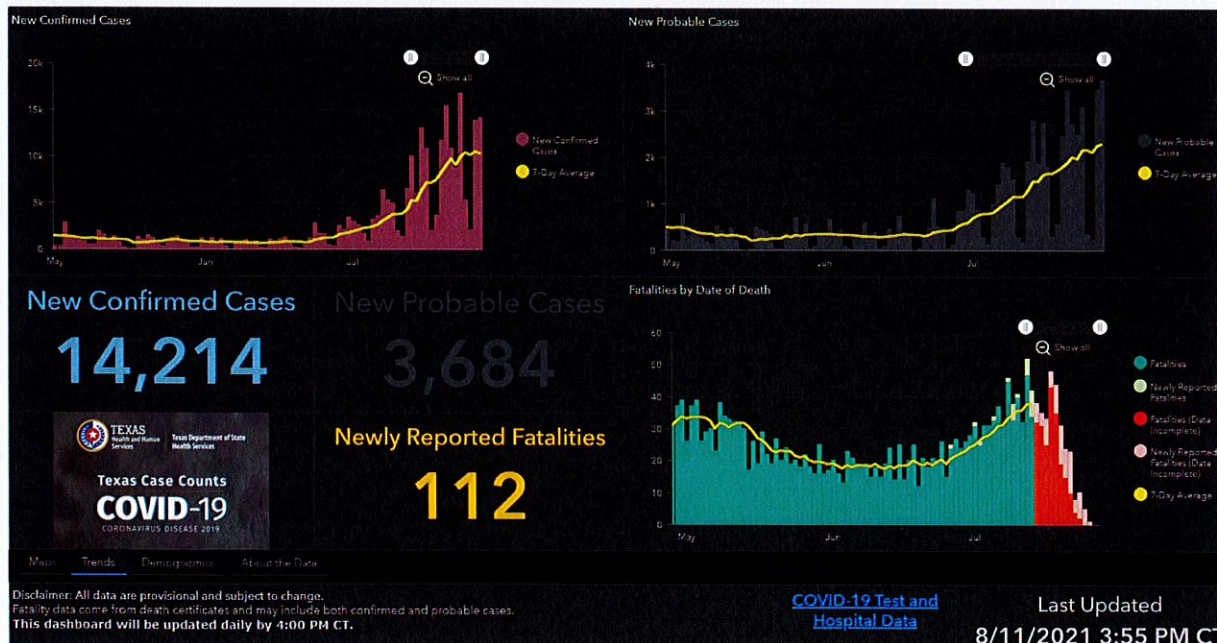


Schools can safely offer in-person learning only when [these infection control measures](#) are in place.



Travel should be avoided unless it is necessary or you are fully vaccinated.

Source: Tx Dept of Health and Human Services-Cases are statewide (Collin County had 82,091 confirmed cases with 3096 estimated active cases)



OPERATIONS UPDATE

CDC Updated Health Precautions: *excerpt from the TML COVID-19 Update (No. 198)*

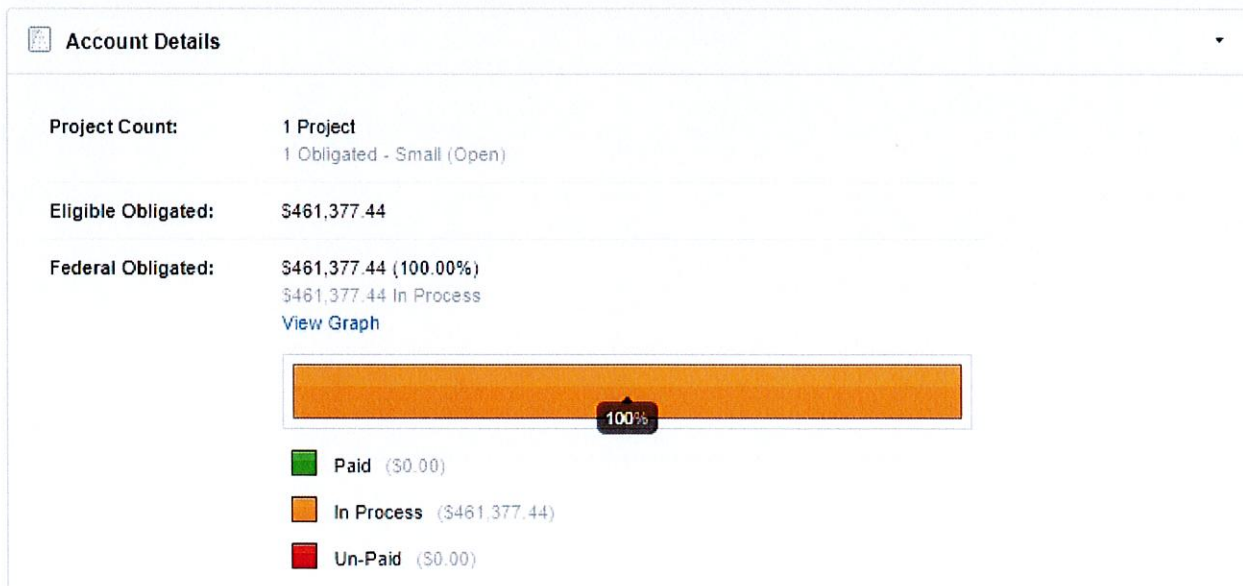
Given the sharp rise in COVID-19 cases due to the Delta-variant of the virus, on July 27, 2021, the Centers for Disease Control and Prevention (CDC) updated their [guidance related to health precautions for fully-vaccinated individuals](#). To reduce the risk of being infected with the Delta variant and possibly spreading it to others, the CDC recommends wearing a mask indoors in public if the individual is in an area of substantial or high transmission, even if the person is fully-vaccinated. The [CDC recommendations for unvaccinated individuals](#) remains substantially unchanged, including recommendations to get vaccinated, maintain physical distance from others, wear masks, and avoid crowds.

With the increase in cases, Governor Abbott issued a series of directives for the provision of health care services. A press release is attached.

ARPA Funds Received by Texas: *excerpt from the TML COVID-19 Update (No. 198)*

On August 06, 2021, the U.S. Treasury updated its “Status of Payments to States for Distribution to Non-Entitlement Units of Local Government” chart reflecting payments made to states under the American Rescue Plan Act for distribution to non-entitlement units of local government. A non-entitlement unit of local government is typically a city or town which serves fewer than 50,000 people, and their portions of the ARPA funds are sent to the state and should be distributed by the state to the individual cities within 30 days of receipt. Texas is scheduled to receive \$693,058,909.50 as its first installment. A complete chart, updated weekly, can be found [here](#).

The City staff completed the online submittal for funds through the Texas Department of Emergency Management (TDEM) and as of August 13, 2021, the TDEM website indicates that the first installment payment has moved from **Un-Paid** to **In Process**.



The staff is seeking direction from the City Council to open an account at one of the approved investment pools for the deposit if the APRA funds.

Vaccinations & Testing

Collin County Health Care Services is providing mobile vaccination teams that allow Collin County residents to receive a COVID-19 vaccine right at their doorstep for no cost. Information is attached. The City is exploring opportunities to increase options for Lavon residents to obtain testing and vaccinations as close to home as possible.

Collin County Healthcare Services: [information and registration link](#)

Collin CARES: [information for testing](#)

Attachments: 1) Governor's Press Release

Office of the Texas Governor | Greg Abbott

[Home](#) [Governor Abbott](#) [First Lady](#) [Initiatives](#) [News](#) [Organization](#)

[Home](#) [News](#) [Governor Abbott Takes Action To Mitigate Rise In COVID-19 Cases In Texas \(\)](#)

Governor Abbott Takes Action To Mitigate Rise In COVID-19 Cases In Texas

August 9, 2021 | Austin, Texas | [Press Release](#)

Governor Greg Abbott today announced a series of actions the State of Texas is taking to mitigate the recent rise in COVID-19 cases in Texas. The Texas Department of State Health Services (DSHS) will be utilizing staffing agencies to provide medical personnel from out-of-state to Texas health care facilities to assist in COVID-19 operations. The Governor has also [sent a letter to the Texas Hospital Association](#) asking hospitals to voluntarily postpone elective medical procedures, for which a delay will not result in loss of life or the deterioration of a patient's condition, in order to increase hospital capacity for COVID-19 patients.

Governor Abbott is [directing the Texas Division of Emergency Management \(TDEM\) and DSHS](#) to open additional COVID-19 antibody infusion centers in communities across the state. These [infusion centers](#) will treat COVID-19 patients who do not need hospitalization with therapeutic drugs that can prevent their condition from worsening and requiring hospital care. These centers also help increase bed capacity in hospitals so that resources are available for the most ill patients. The existing infusion center in Lubbock will expand capacity this week, and DSHS will launch five new centers throughout Texas beginning with a facility in San Antonio tomorrow. [The State deployed similar measures in early 2021 to communities across Texas.](#) Patients must meet certain criteria and have a referral from a doctor.

The Governor is also directing TDEM and DSHS to increase vaccination availability across the state and encourages all Texans to get the COVID-19 vaccine. Texans can visit [covidvaccine.texas.gov](#) to find a provider near them. Texans can also utilize TDEM's [State Mobile Vaccine Program](#) by calling 844-90-TEXAS and selecting Option 3 to schedule a mobile vaccine clinic to vaccinate groups of friends, families, employees, volunteers, and more. Homebound Texans can also call 844-90-TEXAS and choose Option 1 to request a mobile vaccine team to come to their home.

"The State of Texas is taking action to combat the recent rise in COVID-19 cases and ensure that our hospitals and communities have the resources and support they need to mitigate the virus," said Governor Abbott. "Texans can help bolster our efforts by getting vaccinated against COVID-19. The COVID-19 vaccine is safe and effective, and it is our best defense against this virus. Texans can visit [covidvaccine.texas.gov](#) to find a COVID-19 vaccine provider near them."

| Home | Governor Abbott | First Lady | Initiatives | News | Organization | Contact |
|-------------------------------------|---------------------------------|----------------------------|-----------------------------|----------------------|------------------------------|-------------------------|
| Office of the Texas Governor | | | | | Employment | Where the Money Goes |
| P.O. Box 12428 | | | | | Site Policies | TRAIL Search |
| Austin Texas 78711 | | | | | Accessibility | Texas Veterans Portal |
| (512) 463-2000 | | | | | Report Fraud | Texas.gov |
| | | | | | Site Map | RSS Feed |





CITY OF LAVON Agenda Brief

MEETING: August 17, 2021

ITEM: 9

Item:

DEPARTMENT REPORTS

The City Council 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 and public works, street maintenance report including projects, right of way maintenance; and code enforcement report.
- D. Construction/Project Management – Police, Fire and Public Works Facilities
- E. Administration Services – Building Permits; CWD Service; Collin County Tax Collection; Financial Update; Sales Tax; Comprehensive Plan Update; TxDOT SH 205; and administration and staff report.



LAVON POLICE

501B Lincoln Ave
P.O. Box 340
Lavon, Texas 75166
(972)-843-4219

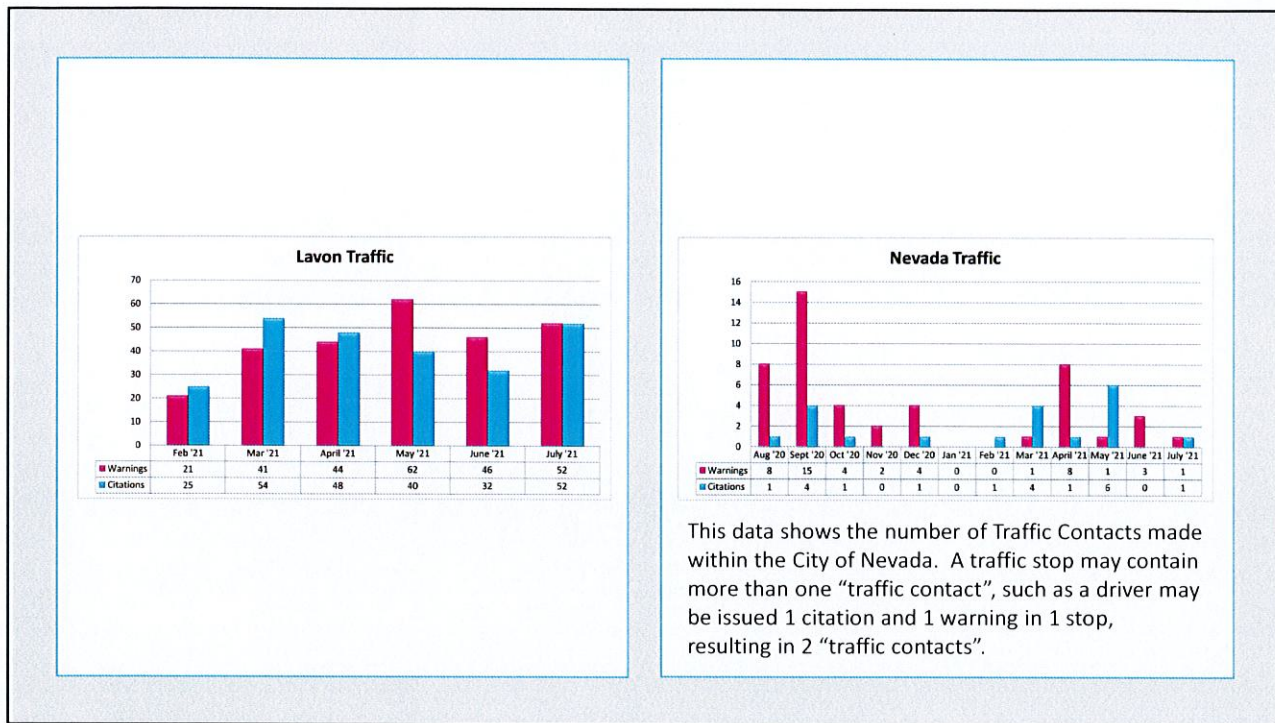


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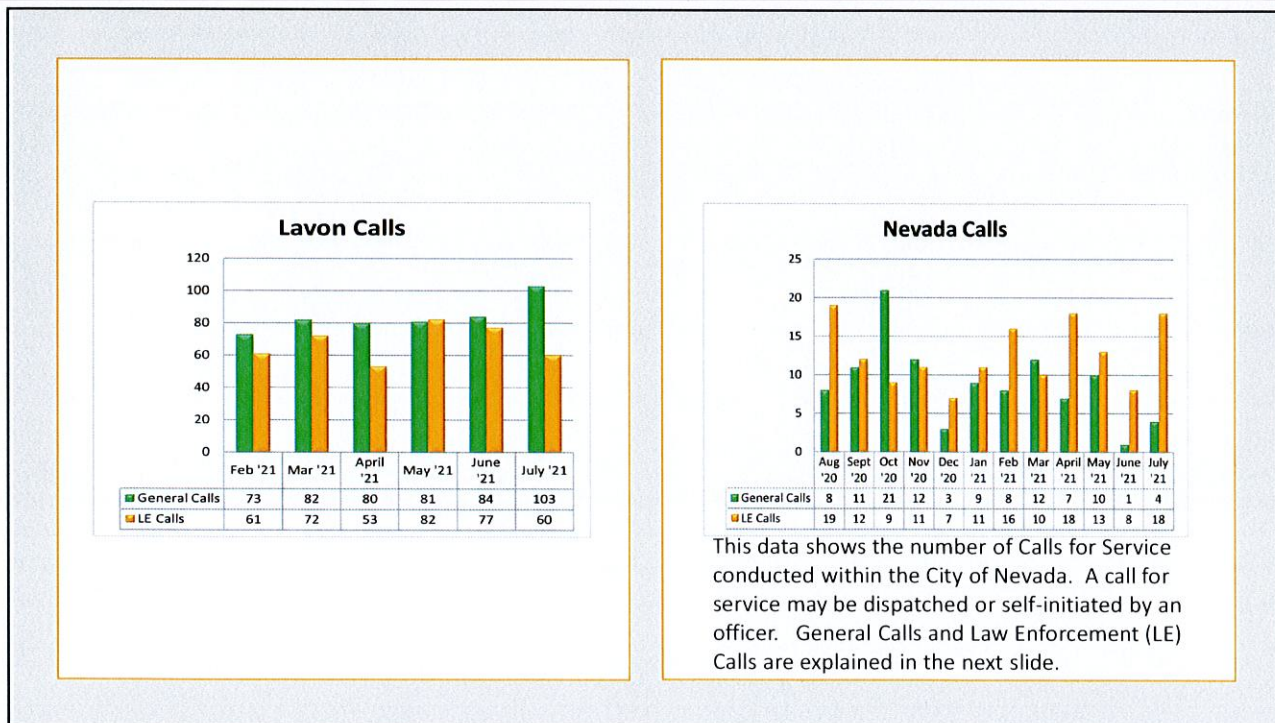
LAVON & NEVADA

July 2021
Activity Report

2



3



4

General Calls versus Law Enforcement Calls

General Calls – Typically a non-priority call that presents little to no danger to the responding officer and could be handled by another City Services department, County Services department or a professional in another field who is specially trained to handle certain types of situations.

** A law enforcement officer should always be available to anyone responding to these calls, should the situation escalate beyond the responding person's capability.*

Law Enforcement (LE) Calls – Typically a priority call that has the potential to present an increased amount of danger to the responding officer and/or the public. These calls are generally either crimes being committed, about to be committed, or have already been committed. They also generally include an offense report being taken.

In some instances, another City Services department, County Services department or a professional in another field who is specially trained to handle certain types of situations can be useful to assist, but should not respond alone to the initial call.

** Crimes that have been committed and are a delay in reporting or present a low amount of danger (walk in to the Police Department) could be handled by a desk officer or a member of the Police Volunteer Support Unit.*

5

Traditionally General Calls

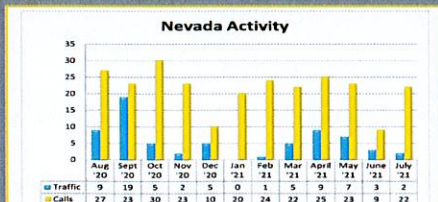
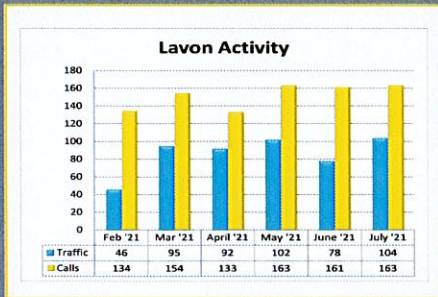
| | |
|-------------------------------------|--------------------------|
| Abandoned Vehicle | Parking Complaint |
| Animal Problem – Animal Ordinance | Moving the Speed Trailer |
| Animal Problem – Other Animal Calls | Traffic Hazard |
| Fire Alarm | Welfare Check |
| Assist Other Agency (AOA) Fire | Civil Problem |
| Assist Other Agency (AOA) Medical | Juvenile Problem |
| Assist Citizen | Mental Health |
| Assist Motorist | Ordinance Violation |
| Construction Noise | Lost Property |
| Fireworks Complaint | Public Service |
| Loud Music | Traffic Control |
| Noise Complaint | Traffic Hazard |

6

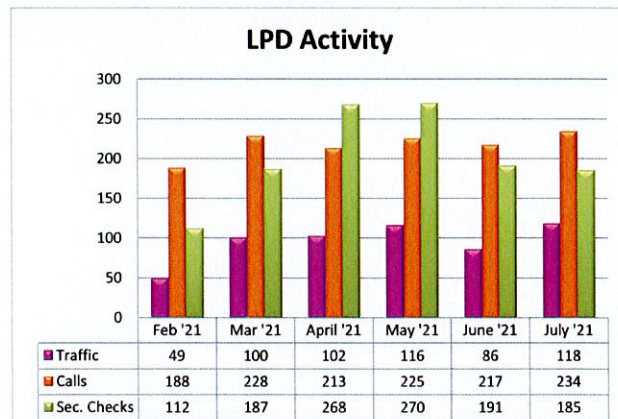
Traditionally Law Enforcement Related Calls

- 911 Hang-up
- Burglary Alarm
- Other Alarm (Audible alarm heard in the area)
- Simple Assault
- Burglary
- Burglary, Forced Entry Non-residence
- Burglary, Forced Entry Residence
- Assist Other Agency (AOA) Law Enforcement (LE)
- Firearm Complaint
- Narcotic Investigation
- Non-Family Disturbance
- Unsecure Building
- Criminal Mischief
- Damaged Property, Vehicle
- Family Violence / Domestic Disturbance
- Driving While Intoxicated
- Fraud, Illegal Use Credit Cards
- Fraud Impersonation
- Juvenile Problem – Curfew
- Juvenile Problem – Runaway
- Obstruct Police – False Police Report
- Sexual Assault – Strong Arm
- Suspicious Activity
- Suspicious Person
- Suspicious Vehicle
- Theft
- Traffic Accident
(Injury, Private Property Damage, Vehicle Damage)
- Traffic Problem
(Dangerous Driver, Reckless Driver, Traffic Offense)

7

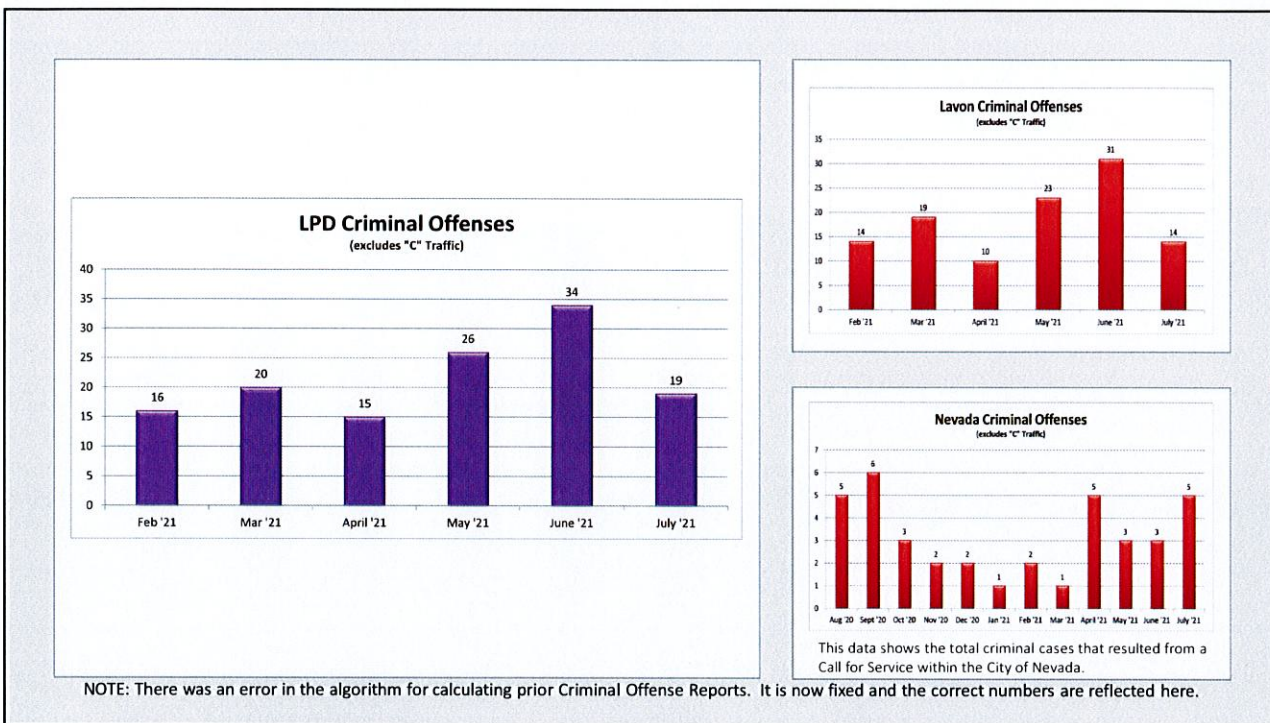


This data shows the total number of both Traffic Contacts and total Calls for Service conducted within the City of Nevada. The purpose of this graph is to give a visual comparison of total activity month to month.

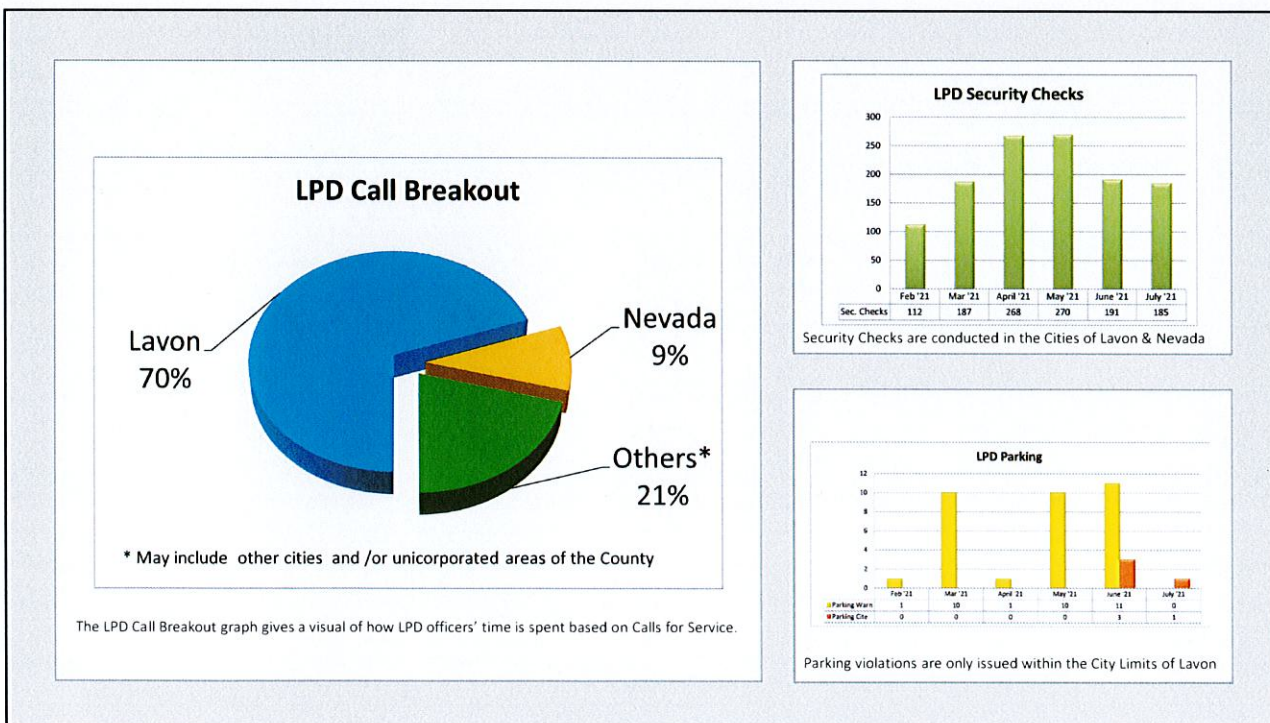


This data shows the total activity for the Lavon Police Department and includes Traffic Contacts, Calls for Service and Security Checks which are conducted in the City of Lavon, the City of Nevada and backing up the Collin County Sheriff's Office. The purpose of this graph is to give a visual comparison of total activity month to month.

8

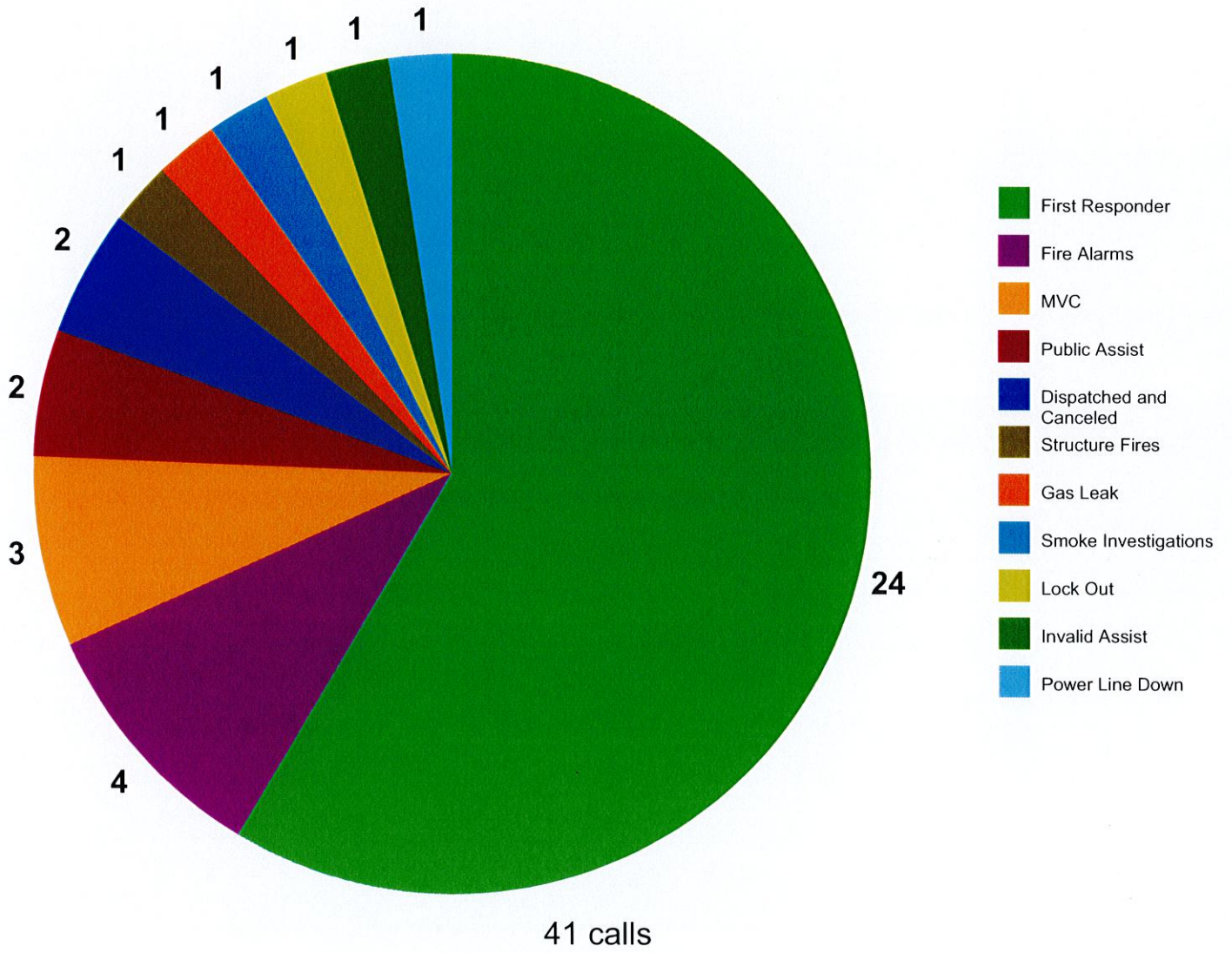


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10

July Calls 2021



**CITY OF LAVON
BUILDING PERMITS
CALENDAR YEAR 2020-2021**

| PERMITS | July - 21 | Calendar Year 2021 | | Permit Valuations | | July - 20 | Calendar Year 2020 | | Permit Valuations | |
|---------------|-----------|--------------------|--------|-------------------|--------------|-----------|--------------------|--------------|-------------------|--|
| | NUMBER | NUMBER | NUMBER | Permit Fee's | Permit Fee's | NUMBER | NUMBER | Permit Fee's | Permit Fee's | |
| COMMERCIAL | 3 | 19 | 3 | \$21,069.00 | \$4,094.00 | 18 | 3 | \$4,094.00 | | |
| SINGLE FAMILY | 15 | 248 | 18 | \$784,372.95 | \$200,943.12 | 48 | 18 | \$200,943.12 | | |
| POOLS | 2 | 4 | 1 | \$1,600.00 | \$400.00 | 1 | 1 | \$400.00 | | |
| OTHERS | 45 | 417 | 17 | \$41,372.07 | \$18,963.54 | 148 | 17 | \$18,963.54 | | |
| TOTAL | 65 | 688 | 39 | \$848,414.02 | \$224,400.66 | 215 | 39 | \$224,400.66 | | |



Community Waste Disposal.com
Since 1981



Community Waste Disposal Monthly Report to the City of Lavon

Nicole Roemer *Municipal Coordinator*





Municipal Recycling Program



Single Stream Recycling

Participation in the Residential Curbside Recycling Program continues to demonstrate that residents of the City of Lavon are dedicated to the preservation of the Texas environment for future generations.

The chart below details the statistics of the CWD Residential Curbside Recycling Program.

| | Jul-2021 | Jun-2021 | May-2021 | Apr-2021 | Mar-2021 | Feb-2021 | Jan-2021 | Dec-2020 | Nov-2020 | Oct-2020 | Sep-2020 | Aug-2020 |
|------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Homes | 1,720 | 1,692 | 1,619 | 1,619 | 1,521 | 1,521 | 1,510 | 1,510 | 1,510 | 1,475 | 1,458 | 1,458 |
| Resi Rcy Tonnage | 19.33 | 27.15 | 24.33 | 26.40 | 36.12 | 24.40 | 22.07 | 36.07 | 20.17 | 14.92 | 32.15 | 24.46 |
| Pounds / Home / Month | 22.48 | 32.09 | 30.06 | 32.61 | 47.50 | 32.08 | 29.23 | 47.77 | 26.72 | 20.23 | 44.10 | 33.55 |



Municipal Service Inquiries



Residential Solid Waste Services

The Solid Waste Industry has a standard service inquiry ratio of 1.0 inquiries per 1,000 service opportunities.

**** February 2021 grievance data is unavailable due to reporting issues. ****

| | Jul-2021 | Jun-2021 | May-2021 | Apr-2021 | Mar-2021 | Feb-2021 | Jan-2021 | Dec-2020 | Nov-2020 | Oct-2020 | Sep-2020 | Aug-2020 |
|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Service Opportunities | 14,895 | 14,652 | 14,020 | 14,020 | 13,171 | 0 | 13,076 | 13,076 | 13,076 | 12,773 | 12,626 | 12,626 |
| Service Inquiries | 25 | 9 | 5 | 9 | 2 | 0 | 3 | 4 | 2 | 2 | 4 | 1 |
| Per 1,000 Service Opps | 1.68 | 0.61 | 0.36 | 0.64 | 0.15 | 0.00 | 0.23 | 0.31 | 0.15 | 0.16 | 0.32 | 0.08 |



Customer Service Inquiries - Detail



Good Service is Good Business

CWD's Customer Service Community is available to provide solutions via phone or online. Our efficient team is here to support the City of Lavon and we continually strive for top-notch performance to ensure residents receive the most value out of their waste and recycling services.

City Account Grievances for the Period of 07/01/2021 - 07/31/2021

| Date | Account | Address | Service Type | Service Code |
|------------|------------|-------------------|--------------|------------------------------|
| 07/01/2021 | 105627-629 | 767 DEVONSHIRE DR | | |
| 07/01/2021 | 105627-630 | 760 DEVONSHIRE DR | | |
| 07/01/2021 | 105627-631 | 180 COYOTE CREEK | | |
| 07/22/2021 | 105627-645 | 440 WINDMILL DR | | |
| | | | | Total : 4 |
| 07/01/2021 | 105627-610 | 616 CROCKETT DR | RESI-BULK | RESI R L BULK |
| 07/01/2021 | 105627-626 | 791 DEVONSHIRE DR | RESI-BULK | RESI R L BULK |
| 07/01/2021 | 105627-626 | 791 DEVONSHIRE DR | RESI-BULK | RESI R L BULK |
| 07/22/2021 | 105627-557 | 214 HOUSTON ST | RESI-BULK | RESI R L BULK |
| 07/28/2021 | 105627-651 | 631 CROCKETT DR | RESI-BULK | RESI R L BULK |
| 07/28/2021 | 105627-652 | 636 COLT DR | RESI-BULK | RESI R L BULK |
| 07/29/2021 | 105627-654 | 866 FANNIN DR | RESI-BULK | RESI R L BULK |
| | | | | Total RESI-BULK: 7 |
| 07/13/2021 | 105627-248 | 000 HARDING | RESI-RECYCLE | SERVICE RCYCART |
| 07/15/2021 | 105627-640 | 646 ALPINE WAY | RESI-RECYCLE | SERVICE RCYCART |
| 07/22/2021 | 105627-284 | 453 HARDING LN | RESI-RECYCLE | SERVICE RCYCART |
| | | | | Total RESI-RECYCLE: 3 |
| 07/01/2021 | 105627-260 | 819 CORN SILK DR | RESI-TRASH | NOTE |

| | | | | |
|------------|------------|---------------------|------------|--------------------|
| 07-01-2021 | 105627-260 | 819 CORN SILK DR | RESI-TRASH | NOTE |
| 07-01-2021 | 105627-245 | 808 AUSTIN LN | RESI-TRASH | SERVICE TRASH CART |
| 07-01-2021 | 105627-616 | 704 DEVONSHIRE DR | RESI-TRASH | SERVICE TRASH CART |
| 07-01-2021 | 105627-101 | 637 CROCKETT DR | RESI-TRASH | SERVICE TRASH CART |
| 07-01-2021 | 105627-547 | 106 MORROW LN | RESI-TRASH | SERVICE TRASH CART |
| 07-09-2021 | 105627-635 | 457 BEECHWOOD DRIVE | RESI-TRASH | SERVICE TRASH CART |
| 07-15-2021 | 105627-640 | 646 ALPINE WAY | RESI-TRASH | SERVICE TRASH CART |
| 07-16-2021 | 105627-443 | 965 ROLLING MEADOWN | RESI-TRASH | SERVICE TRASH CART |

Total RESI-TRASH: 9

| | | | | |
|------------|------------|--------------------|-----------|-----------------|
| 07-08-2021 | 105627-485 | 448 HAYES | RESI-YARD | RESI YARD WASTE |
| 07-23-2021 | 105627-086 | 375 MEADOW VIEW DR | RESI-YARD | RESI YARD WASTE |

Total RESI-YARD: 2

Total Inquiries: 25

Kenneth L. Maun
Tax Assessor Collector
Collin County
2300 Bloomdale Rd
P.O. Box 8046
McKinney, Texas 75070
972- 547-5020
Metro 424-1460 Ext.5020
Fax 972-547-5040

August 10, 2021

Mayor Vicki Sanson
City of Lavon
P. O. Box 340
Lavon, Texas 75166

Dear Mayor Sanson,

Enclosed is the Monthly Collection Report for:
The City of Lavon tax collections for the month were:

July 2021
4,343.68

Sincerely,



Kenneth L. Maun
Tax Assessor Collector

Attachment

cc: Kim Dobbs, City Administrator/City Secretary

KM:jd

Kenneth L. Maun
 Tax Assessor/Collector
 Collin County
 P O Box 8046
 McKinney Tx 75070

Monthly Collection Status Report
 July 2021

City of Lavon #18

| | Collections Month of July | Cumulative Total 10/1/20 thru 7/30/21 | % of Collections |
|---|------------------------------|--|---------------------|
| Current Tax Year Collections | | | |
| Base M&O | 2,432.48 | 1,118,704.75 | 99.79% |
| Base I&S | 1,646.97 | 757,434.68 | |
| Late Rendition Penalty | 25.65 | 101.00 | |
| P&I M&O | 151.98 | 1,888.36 | |
| P&I I&S | 99.76 | 1,273.00 | |
| P&I I&S Bond | | | |
| Attorney Fee | 306.55 | 599.92 | |
| Other | 0.00 | 0.00 | |
| Subtotal | 4,663.39 | 1,880,001.71 | 100.00% |
| Delinquent Tax Years Collections | | | |
| Base M&O | (9.13) | 1,282.29 | |
| Base I&S | (6.52) | 1,058.07 | |
| Late Rendition Penalty | 0.00 | 0.00 | |
| P&I M&O | 1.45 | 664.27 | |
| P&I I&S | 1.04 | 546.09 | |
| P&I I&S Bond | | | |
| Attorney Fee | 1.62 | 818.93 | |
| Other | 0.00 | 0.00 | |
| Subtotal | (11.54) | 4,369.65 | 0.23% |
| Combined Current & Delinquent: | | | |
| Base M&O | 2,423.35 | 1,119,987.04 | |
| Base I&S | 1,640.45 | 758,492.75 | |
| Late Rendition Penalty | 25.65 | 101.00 | |
| P&I M&O | 153.43 | 2,552.63 | |
| P&I I&S | 100.80 | 1,819.09 | |
| P&I I&S Bond | | | |
| Attorney Fee | 308.17 | 1,418.85 | |
| Other | 0.00 | 0.00 | |
| Total Collections | 4,651.85 | 1,884,371.36 | 100.23% |
| | | | |
| Original 2020 Tax Levy | | <u>1,880,093.82</u> | 100.00% |

Kenneth L. Maun
 Tax Assessor/Collector
 Collin County
 P O Box 8046
 McKinney Tx 75070

Cumulative Comparative Collection Status Report
 July 2021

City of Lavon #18

| | Collections thru July 2021 | | Collections thru July 2020 | |
|---|-------------------------------|---------------|-------------------------------|---------------|
| | | % Collections | | % Collections |
| Current Tax Year Collections | | | | |
| Base M&O | 1,876,139.43 | 99.79% | 1,771,306.34 | 99.72% |
| Late Rendition Penalty | 101.00 | | 184.53 | |
| P&I M&O | 3,161.36 | | 1,622.47 | |
| Attorney Fee | 599.92 | | 101.99 | |
| Other | 0.00 | | 0.00 | |
| Subtotal | <u>1,880,001.71</u> | 100.00% | <u>1,773,215.33</u> | 99.83% |
| Delinquent Tax Years Collections | | | | |
| Base M&O | 2,340.36 | | 2,494.53 | |
| Late Rendition Penalty | 0.00 | | 0.00 | |
| P&I M&O | 1,210.36 | | 826.21 | |
| Attorney Fee | 818.93 | | 247.25 | |
| Other Fees | 0.00 | | 0.00 | |
| Subtotal | <u>4,369.65</u> | 0.23% | <u>3,567.99</u> | 0.20% |
| Combined Current & Delinquent: | | | | |
| Base M&O | 1,878,479.79 | | 1,773,800.87 | |
| P&I M&O | 4,371.72 | | 2,448.68 | |
| Late Rendition Penalty | 101.00 | | 184.53 | |
| Attorney Fee | 1,418.85 | | 349.24 | |
| Other | 0.00 | | 0.00 | |
| Total Collections | <u>1,884,371.36</u> | 100.23% | <u>1,776,783.32</u> | 100.03% |
| Adjusted 2019 Tax Levy | | | <u>1,776,199.64</u> | 100.00% |
| Original 2020 Tax Levy | <u>1,880,093.82</u> | 100.00% | | |

Kenneth L Maun
 Tax Assessor/Collector
 Collin County
 P O Box 8046
 McKinney Tx 75070

Levy Outstanding Status Report
 July 2021

City of Lavon #18

| | Current Tax Year | Delinquent Tax Years |
|---|------------------|----------------------|
| Current Month: | | |
| Tax Levy Remaining as of 6/30/21 | 7,891.39 | 5,043.43 |
| Base M&O Collections | 4,079.45 | (15.65) |
| Supplement/Adjustments | (71.85) | (23.95) |
| Write-Off | 0.00 | 0.00 |
| Remaining Levy as of 7/30/21 | <u>3,740.09</u> | <u>5,035.13</u> |
| Cumulative (From 10/01/20 thru 7/30/21) | | |
| Original 2020 Tax Levy (as of 10/01/20) | 1,880,093.82 | 8,314.01 |
| Base M&O Collections | 1,876,139.43 | 2,340.36 |
| Supplement/Adjustments | (214.30) | (938.52) |
| Write-Off | 0.00 | 0.00 |
| Remaining Levy as of 7/30/21 | <u>3,740.09</u> | <u>5,035.13</u> |

Kenneth L. Maun
 Tax Assessor/Collector
 Collin County
 P O Box 8046
 McKinney Tx 75070

Monthly Distribution Report
 July 2021

City of Lavon #18

| | Distribution Month of July | Distribution 10/1/20 thru 7/30/21 |
|---|-------------------------------|--------------------------------------|
| Weekly Remittances: | | |
| Week Ending 7/2/21 | 277.99 | 167,186.37 |
| Week Ending 7/9/21 | 0.00 | 219,458.01 |
| Week Ending 7/16/21 | 686.64 | 287,332.51 |
| Week Ending 7/23/21 | 1,331.26 | 201,100.72 |
| Week Ending 7/30/21 | 2,046.51 | 1,007,752.44 |
| Total Weekly Remittances | <u>4,342.40</u> | <u>1,882,830.05</u> |
| Overpayment from Prior Month | 0.00 | 117.41 |
| Excess Refund Remittance Repaid to Entity | 0.00 | 0.00 |
| Commission Paid Delinquent Attorney | 308.17 | 1,418.85 |
| Entity Collection Fee | 0.00 | 0.00 |
| Judgement Interest | 0.00 | 0.00 |
| 5% CAD Rendition Penalty | 1.28 | 5.05 |
| Total Disbursements | <u><u>4,651.85</u></u> | <u><u>1,884,371.36</u></u> |
| Carryover to Next Month | 0.00 | 0.00 |

A | R | B | H

ABERNATHY ROEDER
BOYD HULLETT

EST. 1876

1700 Redbud Blvd., Suite 300, McKinney TX 75069

July 31, 2021

Kim Dobbs
City Administrator
City of Lavon
PO Box 340
Lavon TX 75166
Via eMail: kim.dobbs@cityoflavon.org

RE: 2021-22 Delinquent Tax Turn-over Report

Dear Kim,

Thank you for letting Abernathy Roeder Boyd & Hullett help the City of Lavon collect its delinquent property taxes during the July 2020 through June 2021 collection period. On July 1, 2021, your 2020 delinquent taxes on real property were turned over to us for collection and are now included in our delinquent tax roll. On July 21, 2021 we sent out 5 new demand letters for delinquent real property accounts, beginning the new 2021-22 delinquent tax collection cycle.

The current delinquent tax roll as compared to the July 2020 delinquent tax roll is as follows:

| | Total Number of Delinquent Accounts | Total Delinquent Dollars Base Taxes Only |
|--|--|---|
| Delinquent Tax Roll July 2020 | 48 | \$15,274.03 |
| Delinquent Tax Roll July 2021 | 49 | \$9,185.41 |
| Total Change: | An increase of 1 account or 2.08% | A decrease of \$6,088.62 or 39.86% |

Attached is a more detailed report showing the condition of your total delinquent tax roll based on the data provided to us by the Collin County Tax Office as of July 1, 2021. If you have any questions or concerns about this information or anything else relating to our services for you, please feel free to call me at (214) 544-4061, or email me at tpounders@abernathy-law.com. It is an honor to serve the City of Lavon.

Sincerely yours,



Mr. Tracy A. Pounders
Tax Director

City of Lavon - Delinquent Levy July 1, 2021

Data Source: Collin County Tax Office, July 1, 2021 Data (July 12, 2021)

All Accounts by Tax Classification

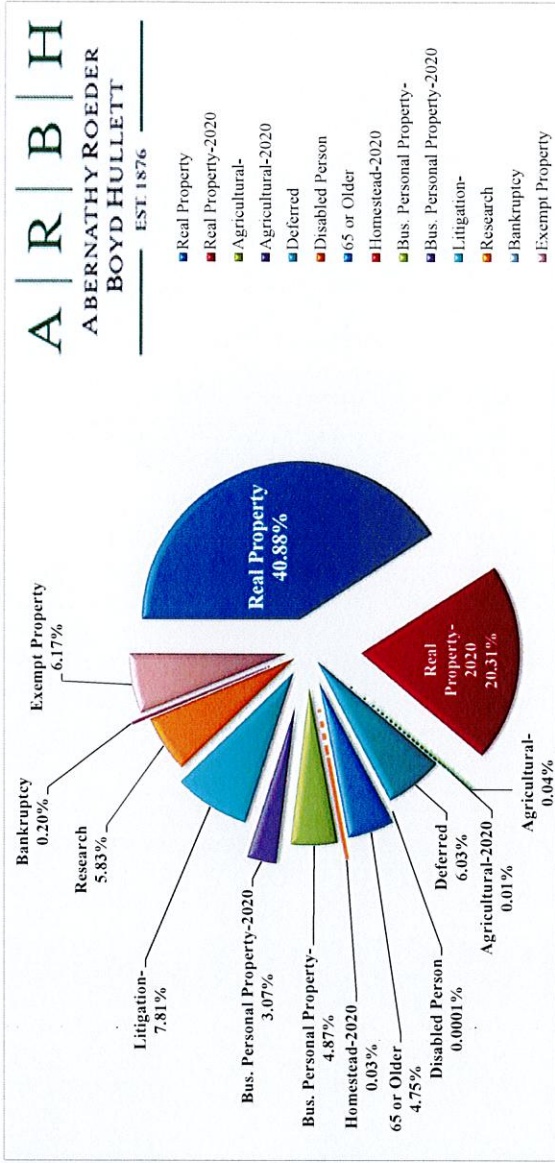
| | | July 1, 2021 | |
|--------------------|--------|------------------|--------|
| By No. of Accounts | | By Dollar Amount | |
| 39 | 79.6% | \$7,921.03 | 86.2% |
| 10 | 20.4% | \$1,264.38 | 13.8% |
| 49 | 100.0% | \$9,185.41 | 100.0% |

Real Property
Business Personal Property

All Accounts by Number of Delinquent Years

| | | July 1, 2021 | |
|--------------------|--------|------------------|--------|
| By No. of Accounts | | By Dollar Amount | |
| 0 | 0.0% | 0.00 | 0.0% |
| 1 | 2.0% | 717.28 | 7.8% |
| 0 | 0.0% | \$0.00 | 0.0% |
| 4 | 8.2% | \$796.38 | 8.7% |
| 44 | 89.8% | \$7,671.75 | 83.5% |
| 49 | 100.0% | \$9,185.41 | 100.0% |

Chronic Delinq. 20+ Years
Chronic Delinq. 10-19 Years
Chronic Delinq. 6-9 Years
Chronic Delinq. 3-5 Years
1-2 Years Delinquent



| Account Category | Count | 1-2 | 3-5 | 6-9 | 10-19 | 20+ |
|-----------------------------|-------|------------|-----|----------|----------|--------|
| Real Property- | 2 | \$3,755.40 | 2 | | | |
| Real Property-2020 | 5 | \$1,865.70 | 5 | | \$717.28 | 1 |
| Litigation- | 1 | \$717.28 | | | | |
| Exempt Property | 21 | \$566.72 | 21 | | | |
| Deferred | 1 | \$553.61 | 1 | | | |
| Research | 5 | \$535.18 | 5 | | | |
| Bus. Personal Property- | 4 | \$87.41 | 1 | 3 | | |
| 65 or Older | 2 | \$0.01 | 1 | 1 | | |
| Bus. Personal Property-2020 | 1 | \$282.11 | 1 | | | |
| Bankruptcy | 1 | \$17.92 | 1 | | | |
| Agricultural- | 1 | \$3.79 | 1 | | | |
| Homestead-2020 | 1 | \$2.93 | 1 | | | |
| Agricultural-2020 | 3 | \$0.96 | 3 | | | |
| Disabled Person | 1 | \$0.01 | 1 | | | |
| | 49 | \$7,671.75 | 44 | \$796.38 | \$0.00 | \$0.00 |
| | | | | | \$717.28 | 1 |
| | | | | | | \$0.00 |

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF AUGUST 6, 2021

83.33%

| GENERAL FUND | ADOPTED / AMENDED 2020-21 | YTD | REMAINING BUDGET | % of BUDGET |
|--|---------------------------------|------------------|---------------------|----------------|
| SOURCE OF FUNDS | | | | |
| Estimated Beginning Resources | 1,140,490 | 1,131,131 | - | 99.18% |
| REVENUE - CURRENT | | | | |
| Taxes | | | | |
| 10-00-4200 Property Tax | 1,111,703 | 1,125,975 | (14,272) | 101.28% |
| 10-00-4205 Franchise | 160,000 | 147,599 | 12,401 | 92.25% |
| 10-00-4206 Sales & Use Tax | 310,000 | 323,931 | (13,931) | 104.49% |
| 10-00-4208 Penalty & Interest | 900 | - | 900 | 0.00% |
| 10-00-4209 Ad Valorem Delinquent Taxes | 1,000 | - | 1,000 | 0.00% |
| Total Taxes | 1,583,603 | 1,597,505 | (13,902) | 100.88% |
| Transfers to Reimburse GF | | | | |
| 10-00-4850 Miscellaneous (CARES Funding) | 189,208 | 189,208 | (0) | 100.00% |
| 10-00-4900 Solid Waste for admin svc | 172,000 | 128,997 | 43,003 | 75.00% |
| 10-00-4901 Sewer for admin svc | 100,000 | 74,997 | 25,003 | 75.00% |
| 10-00-4903 Public Safety Radios | 25,864 | - | 25,864 | 0.00% |
| 10-00-4906 Transfer from CIP - Prof Services | 49,500 | - | 49,500 | 0.00% |
| 10-00-4907 Transfer from Sewer for I&S | 300,000 | 130,000 | 170,000 | 43.33% |
| Total Transfers | 836,572 | 523,202 | 313,370 | 62.54% |
| Municipal Court | | | | |
| 10-00-4501 Court Fees | 3,500 | 1,174 | 2,326 | 33.54% |
| Total Municipal Court | 3,500 | 1,174 | 2,326 | 33.54% |
| Administration | | | | |
| 10-00-4004 Administrative Fee | 35,000 | 32,726 | 2,274 | 93.50% |
| 10-00-4010 Banking Interest | 15,000 | 18,246 | (3,246) | 121.64% |
| 10-00-4122 Utility Late Fees | 20,000 | 16,278 | - | 81.39% |
| 10-00-4700 Comm Ctr/Pav Rent Fees | 2,500 | 40 | 2,460 | 1.60% |
| Total Administration | 72,500 | 67,290 | 5,210 | 92.81% |
| Operations | | | | |
| 10-00-4324 Land Use Application Fees | 44,000 | 45,141 | (1,141) | 102.59% |
| 10-00-4325 Food Serv Insp Permits | 6,500 | 3,454 | 3,046 | 53.14% |
| 10-00-4326 General Permit Fees | 170,000 | 213,085 | (43,085) | 125.34% |
| 10-00-4327 Bldg Permit Fees | 975,000 | 1,176,373 | (201,373) | 120.65% |
| 10-00-4328 OSSF Permit Fees | 500 | 400 | 100 | 80.00% |
| 10-00-4329 Infrastructure Inspection Fees | 225,000 | 332,452 | (107,452) | 147.76% |
| 10-00-4332 Building Rent - LEDC | 6,000 | 6,000 | - | 100.00% |
| 10-00-4503 PD Fines/Fees | 40,000 | 33,726 | 6,274 | 84.31% |
| 10-00-4504 PD Warrant Fines / Fees | 7,500 | 1,114 | 6,386 | 14.85% |
| 10-00-4507 PD Services Contract | 150,000 | 143,750 | 6,250 | 95.83% |
| 10-00-4509 FD Services Contract | 23,000 | 25,134 | (2,134) | 109.28% |
| 10-00-4575 PW Services | 1,200 | - | 1,200 | 0.00% |
| 10-00-4800 Sale of Property | 350 | 40 | 310 | 11.43% |
| Total Operations | 1,649,050 | 1,980,668 | (331,618) | 120.11% |
| Total General Fund Revenues | 4,145,225 | 4,169,840 | (24,615) | 100.59% |
| Total Source of Funds | 5,285,715 | 5,300,971 | (15,256) | 100.29% |

EXPENDITURES

Municipal Court Services

| | | | | |
|--|---------------|---------------|---------------|------------|
| 10-24-5005 Credit Card Fees | 1,250 | 701 | 549 | 56% |
| 10-24-5010 Jury Panel | 250 | - | 250 | 0% |
| 10-25-5016 Judge / Prosecutor Contract Labor | 7,000 | 6,150 | 850 | 88% |
| 10-24-5400 Postal Fees | 500 | 214 | 286 | 43% |
| 10-24-5800 Training | 1,000 | 405 | 595 | 41% |
| 10-24-6250 Office Supplies | 1,500 | 600 | 900 | 40% |
| 10-25-5000 Payroll | 62,630 | 51,105 | 11,525 | 82% |
| 10-25-6007 Health Insurance | 8,250 | 6,875 | 1,375 | 83% |
| 10-25-8501 FICA & Medicare | 4,791 | 3,910 | 882 | 82% |
| 10-25-8502 Retirement | 4,716 | 3,339 | 1,377 | 71% |
| Total Municipal Court | 91,887 | 73,298 | 18,589 | 80% |

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF AUGUST 6, 2021

83.33%

| GENERAL FUND | | ADOPTED / AMENDED 2020-21 | YTD | REMAINING BUDGET | % of BUDGET |
|--------------------------------|--|---------------------------------|----------------|---------------------|-------------|
| Administration Services | | | | | |
| 10-21-6010 | Adv. Notices & Pubs | 8,000 | 5,897 | 2,103 | 74% |
| 10-21-6014 | Building Supplies | 2,000 | 944 | 1,056 | 47% |
| 10-21-6020 | Cell Phone | 500 | 411 | 89 | 82% |
| 10-21-6060 | Computer (Srvr/Sftwr) | 19,500 | 4,858 | 14,642 | 25% |
| 10-21-6065 | Council Supplies | 2,500 | 653 | 1,847 | 26% |
| 10-21-6070 | Cleaning | 7,500 | 4,174 | 3,326 | 56% |
| 10-21-6080 | CPA | 1,000 | 563 | 438 | 56% |
| 10-21-6100 | Dues & Fees | 5,200 | 3,811 | 1,389 | 73% |
| 10-21-6101 | Elections | 7,500 | 2,030 | 5,470 | 27% |
| 10-21-6103 | Health Insurance | 33,000 | 27,499 | 5,501 | 83% |
| 10-21-6104 | Community Events | 6,000 | 1,100 | 4,900 | 18% |
| 10-21-6250 | Office Supplies | 3,000 | 2,539 | 461 | 85% |
| 10-21-6251 | Drinking Water All Depts | 1,000 | 420 | 580 | 42% |
| 10-21-6252 | Office Furniture | 750 | 581 | 169 | 78% |
| 10-21-6253 | Office Equipment | 4,500 | 1,586 | 2,914 | 35% |
| 10-21-6264 | Sales Tax Rebate | 15,000 | 15,394 | (394) | 103% |
| 10-00-5000 | Payroll - Admin Staff | 280,945 | 239,261 | 41,684 | 85% |
| 10-00-8501 | FICA & Medicare | 21,492 | 18,208 | 3,284 | 85% |
| 10-00-8502 | Retirement | 21,155 | 18,040 | 3,115 | 85% |
| 10-21-6304 | Comm Events Monitors | 4,000 | 111 | 3,889 | 3% |
| 10-21-6400 | Postal Fees | 250 | 137 | 113 | 55% |
| 10-21-6500 | Software/Website | 1,000 | 7,887 | (6,887) | 789% |
| 10-21-6800 | Training | 7,500 | 3,397 | 4,103 | 45% |
| 10-21-6802 | Staff Development | 3,000 | 914 | 2,086 | 30% |
| 10-21-7000 | Electric | 5,000 | 3,839 | 1,161 | 77% |
| 10-21-7002 | Natural Gas | 4,500 | 3,835 | 665 | 85% |
| 10-21-7003 | Telephone | 4,500 | 2,607 | 1,893 | 58% |
| 10-21-7004 | Water | 1,000 | 673 | 327 | 67% |
| 10-21-8419 | Mileage & Meals | 1,500 | 397 | 1,103 | 26% |
| | Total Administration Operations | 472,792 | 371,766 | 101,026 | 79% |
| Admin Capital Outlay | | | | | |
| 10-29-8150 | City Hall improvements | 1,500 | 27 | 1,473 | 2% |
| | Total Admin Capital Outlay | 1,500 | 27 | 1,473 | 2% |
| | Total Admin Services | 474,292 | 371,793 | 102,499 | 78% |
| Fire Services | | | | | |
| 10-25-7002 | Storm Siren and Maint | 1,000 | - | 1,000 | 0% |
| 10-48-5002 | Asset Tags/Metal | 300 | - | 300 | 0% |
| 10-48-5604 | Postage - FD | 75 | - | 75 | 0% |
| 10-48-6002 | Equipment Maint Rep | 4,500 | 2,604 | 1,896 | 58% |
| 10-48-6003 | Internet/Wifi - FD | 2,000 | 1,928 | 72 | 96% |
| 10-48-6005 | NFPA Pump/Ladder Test | 2,750 | 2,142 | 608 | 78% |
| 10-48-5000 | Payroll | 68,090 | 59,513 | 8,577 | 87% |
| 10-48-8501 | FICA & Medicare | 5,209 | 4,538 | 671 | 87% |
| 10-48-8502 | Retirement | 5,127 | 4,481 | 646 | 87% |
| 10-48-6007 | Health Insurance | 8,250 | 6,875 | 1,375 | 83% |
| 10-48-6008 | PT Personnel Stipend | 37,500 | 27,000 | 10,500 | 72% |
| 10-48-6011 | Office Supplies - FD | 2,000 | 715 | 1,285 | 36% |
| 10-48-6012 | Travel/ Conf / Meals | 8,000 | 5,089 | 2,911 | 64% |
| 10-48-6102 | Dues & Fees | 4,000 | 1,663 | 2,337 | 42% |
| 10-48-6160 | Mobile Technology | 1,500 | 1,496 | 4 | 100% |
| 10-48-6200 | Safety/Fire Equipment | 30,000 | 24,096 | 5,904 | 80% |
| 10-48-6201 | Fire Hose | 1,000 | - | 1,000 | 0% |
| 10-48-7000 | Electric | 8,000 | 4,246 | 3,754 | 53% |
| 10-48-7002 | Natural Gas | 2,000 | 1,436 | 564 | 72% |
| 10-48-7004 | Water | 2,500 | 1,813 | 687 | 73% |
| 10-48-7006 | PPE/ Bunker Gear & Maint | 15,000 | 10,525 | 4,475 | 70% |
| 10-48-7009 | Apparatus Maintenance | 30,000 | 22,225 | 7,775 | 74% |
| 10-48-7010 | ALS Med Supplies | 2,000 | 959 | 1,041 | 48% |
| 10-48-7011 | EOC Fire Alarm Mon | 1,000 | - | 1,000 | 0% |
| 10-48-7014 | Comp/IT Items/Printer | 3,000 | 3,708 | (708) | 124% |

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF AUGUST 6, 2021

83.33%

| GENERAL FUND | | ADOPTED / AMENDED 2020-21 | YTD | REMAINING BUDGET | % of BUDGET |
|--------------|------------------------------------|---------------------------------|------------------|---------------------|-------------|
| 10-48-7024 | Graphics/Uniforms | 5,000 | 2,713 | 2,287 | 54% |
| 10-48-7030 | Fuel | 5,000 | 5,068 | (68) | 101% |
| 10-48-7031 | Cleaning FD | 1,800 | 468 | 1,332 | 26% |
| | Total Fire Operations | 256,601 | 195,300 | 61,301 | 76% |
| | Fire Capital Outlay | | | | |
| 10-48-6550 | FD-EOC-PD Signage | 2,500 | - | 2,500 | 0% |
| 10-48-7035 | Fire Marshal SUV fy21 | 13,583 | 13,583 | (0) | 100% |
| 10-48-7036 | FD furn and EOC tech | 14,000 | 11,913 | 2,087 | 85% |
| 10-48-7037 | Shared UTV | 34,438 | 32,392 | 2,046 | 94% |
| 10-48-8118 | Fire Radios | 39,337 | 34,438 | 4,899 | 88% |
| | Total Fire Capital Outlay | 103,858 | 92,327 | 9,031 | 89% |
| | Total Fire Services | 360,459 | 287,627 | 70,333 | 80% |
| | Police Services | | | | |
| 10-29-6015 | Audio Visual | 2,500 | 1,005 | 1,495 | 40% |
| 10-29-6018 | Protective Gear | 1,500 | - | 1,500 | 0% |
| 10-29-6050 | Child Abuse Interlocal | 1,500 | 1,500 | - | 100% |
| 10-29-6055 | Cleaning | 5,000 | 3,435 | 1,565 | 69% |
| 10-29-6061 | Computers | 13,000 | 9,850 | 3,150 | 76% |
| 10-29-6070 | Crime Prevention | 2,500 | 986 | 1,514 | 39% |
| 10-29-6071 | Database Services | 2,500 | 1,625 | 875 | 65% |
| 10-29-6072 | Dispatch | 54,413 | 51,400 | 3,013 | 94% |
| 10-29-6102 | Dues & Fees | 700 | 671 | 29 | 96% |
| 10-29-6103 | Explorer Post Program | 2,000 | 648 | 1,352 | 32% |
| 10-29-6140 | Emergency Equipment | 5,000 | 4,722 | 278 | 94% |
| 10-29-6143 | Health Insurance | 99,000 | 82,497 | 16,503 | 83% |
| 10-29-6146 | Travel / Meals | 500 | 476 | 24 | 95% |
| 10-29-6150 | Inmate Boarding | 1,500 | 1,500 | - | 100% |
| 10-29-6160 | Mobile Technology | 14,000 | 9,581 | 4,419 | 68% |
| 10-29-6253 | Office Supplies | 3,000 | 2,070 | 930 | 69% |
| 10-29-6254 | Patrol Rifle / Firearms | 10,800 | 10,784 | 16 | 100% |
| 10-29-6350 | Police Equipment Mtnc. | 2,500 | 1,007 | 1,493 | 40% |
| 10-29-6351 | Office Equipment | 1,500 | 4,161 | (2,661) | 277% |
| 10-29-6400 | Postal Fees | 750 | 371 | 379 | 50% |
| 10-29-6401 | Radio Maintenance | 1,500 | 138 | 1,363 | 9% |
| 10-29-6403 | Report Mgt System | 7,000 | 3,300 | 3,700 | 47% |
| 10-29-6500 | Software | 3,000 | 458 | 2,542 | 15% |
| 10-29-6502 | Tazers (3) | 5,000 | 4,680 | 320 | 94% |
| 10-29-6550 | TLETS Management | 10,000 | 9,600 | 400 | 96% |
| 10-29-6751 | Operational Supplies | 2,000 | 2,012 | (12) | 101% |
| 10-29-6800 | Training | 5,000 | 1,393 | 3,607 | 28% |
| 10-29-6850 | Uniform | 5,500 | 4,339 | 1,161 | 79% |
| 10-29-6900 | Vehicle Cleaning | 1,000 | 360 | 640 | 36% |
| 10-29-6903 | Vehicle Fuel | 23,000 | 19,549 | 3,451 | 85% |
| 10-29-6904 | Vehicle Mtnc. | 15,000 | 10,223 | 4,777 | 68% |
| 10-29-6950 | Vests | 4,000 | 3,737 | 263 | 93% |
| 10-29-7025 | Electric | 5,500 | 3,199 | 2,301 | 58% |
| 10-29-7027 | Telephone | 6,000 | 5,889 | 111 | 98% |
| 10-29-7028 | Water | 800 | 417 | 383 | 52% |
| 10-45-5000 | Payroll | 711,601 | 577,106 | 134,495 | 81% |
| 10-45-8501 | FICA & Medicare | 54,437 | 44,149 | 10,289 | 81% |
| 10-45-8502 | Retirement | 53,584 | 43,382 | 10,201 | 81% |
| 10-45-6017 | Body Cams and video storage | 15,000 | 11,385 | 3,615 | 76% |
| 10-50-8305 | Law Enforcement Liability | 7,900 | 5,992 | 1,908 | 76% |
| | Total Police Operations | 1,160,985 | 939,599 | 221,386 | 81% |
| | Police Capital Outlay | | | | |
| 10-29-7509 | Police remodel | 3,500 | 2,850 | 650 | 81% |
| 10-29-7515 | Police Vehicles Total | 75,959 | 67,099 | 8,860 | 88% |
| 10-45-8109 | Police Radios | 35,450 | 35,450 | - | 100% |
| | Total Police Capital Outlay | 114,909 | 105,399 | 9,510 | 92% |
| | Total Police Services | 1,275,894 | 1,044,998 | 230,896 | 82% |
| | Public Works Services | | | | |

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF AUGUST 6, 2021

83.33%

| GENERAL FUND | | ADOPTED / AMENDED 2020-21 | YTD | REMAINING BUDGET | % of BUDGET |
|--------------|--------------------------------------|---------------------------------|----------------|---------------------|-------------|
| 10-40-5000 | Payroll | 136,050 | 111,942 | 24,108 | 82% |
| 10-40-5999 | Computer/Comp Equip | 1,000 | - | 1,000 | 0% |
| 10-40-6022 | Cell Phone | 2,400 | 2,057 | 343 | 86% |
| 10-40-6024 | Meals & Travel | 1,000 | 107 | 893 | 11% |
| 10-40-6025 | MS4 Supplies | 1,000 | 100 | 900 | 10% |
| 10-40-6026 | PW Office Supplies | 500 | 467 | 33 | 93% |
| 10-40-6027 | Postage | 500 | - | 500 | 0% |
| 10-40-6104 | Code Enforcement | 10,000 | - | 10,000 | 0% |
| 10-40-6105 | Food Service Inspector | 5,000 | 3,277 | 1,723 | 66% |
| 10-40-6155 | Grounds Mtnc | 17,000 | 11,886 | 5,114 | 70% |
| 10-40-6156 | Heavy Equipment Mtnc | 10,000 | 38 | 9,962 | 0% |
| 10-40-6260 | Health Insurance | 24,750 | 20,624 | 4,126 | 83% |
| 10-40-6550 | Signage | 4,000 | 3,708 | 292 | 93% |
| 10-40-6700 | State OSSF Fees | 300 | - | 300 | 0% |
| 10-40-6701 | Street Lights | 56,000 | 43,469 | 12,531 | 78% |
| 10-40-6703 | Street Repair/Maint | 10,000 | 9,850 | 150 | 99% |
| 10-40-6749 | Mosquito Spraying | 12,000 | 6,290 | 5,710 | 52% |
| 10-40-6750 | Tools | 3,500 | 1,723 | 1,777 | 49% |
| 10-40-6751 | Operational Supplies | 3,000 | 733 | 2,267 | 24% |
| 10-40-6800 | Training | 3,000 | 481 | 2,520 | 16% |
| 10-40-6850 | Uniform | 4,100 | 1,834 | 2,266 | 45% |
| 10-40-6905 | Vehicle Fuel | 7,000 | 5,100 | 1,900 | 73% |
| 10-40-6906 | Vehicle Mtnc. | 7,500 | 822 | 6,679 | 11% |
| 10-40-7004 | Water | - | 283 | (283) | 0% |
| 10-40-7512 | Lightbars | 6,000 | - | 6,000 | 0% |
| 10-40-8501 | FICA & Medicare | 10,408 | 8,554 | 1,854 | 82% |
| 10-40-8502 | Retirement | 10,612 | 8,459 | 2,153 | 80% |
| 10-40-8503 | TWC | - | 176 | (176) | 0% |
| | Total Public Works Operations | 346,620 | 241,980 | 104,639 | 70% |
| | Public Works Capital Outlay | | | | |
| 10-40-6352 | 50-8022 PW Heavy Equip | 53,000 | 43,192 | 9,808 | 81% |
| 10-40-6910 | PW Truck | 9,464 | 2,365 | 7,099 | 25% |
| 10-40-7511 | Mower-Batwing fy19 | - | - | - | 0% |
| 10-40-8023 | CIP Project Reserve | - | 1,015 | (1,015) | 0% |
| 10-40-8114 | PW Bldg & Equip Shelter | 500 | - | 500 | 0% |
| 10-50-8015 | Tractor (2016) fy21 | 8,685 | 7,904 | 780 | 91% |
| | Total Capital Outlay | 71,649 | 54,476 | 17,173 | 76% |
| | Total Public Works Services | 418,269 | 296,457 | 121,812 | 71% |
| | Facilities - Multi-Department | | | | |
| 10-40-6907 | Bldg Mtnc - PW | 2,500 | - | 2,500 | 0% |
| 10-40-8116 | Demolition - Forder | 4,000 | - | 4,000 | 0% |
| 10-50-8011 | Copier Mtnc Contract | 7,750 | 5,326 | 2,424 | 69% |
| 10-50-8012 | Office Mach Contract | 3,500 | 3,695 | (195) | 106% |
| 10-50-8100 | Bldg Mtnc. - City Hall | 20,000 | 3,830 | 16,170 | 19% |
| 10-50-8101 | Bldg Mtnc - PD/FD | 7,500 | 4,520 | 2,980 | 60% |
| | Total Facilities | 45,250 | 17,371 | 27,879 | 38% |
| | Insurance | | | | |
| 10-50-8300 | Auto Liability | 6,448 | 5,726 | 722 | 89% |
| 10-50-8301 | Auto Phys. Damage | 4,382 | 3,755 | 628 | 86% |
| 10-50-8302 | Errors & Omissions | 2,100 | 1,347 | 753 | 64% |
| 10-50-8303 | General Liability | 1,100 | 677 | 423 | 62% |
| 10-50-8306 | Mobile Equipment | 839 | 670 | 169 | 80% |
| 10-50-8307 | Real & Personal Property | 16,000 | 11,972 | 4,028 | 75% |
| 10-50-8308 | Workers Compensation | 30,000 | 22,025 | 7,975 | 73% |
| | Total Insurance | 60,870 | 46,171 | 14,699 | 76% |
| | Outsourcing | | | | |
| 10-40-6051 | Building Inspection & Plan Review | 220,000 | 187,984 | 32,016 | 85% |
| 10-50-8400 | Ambulance Service | 13,000 | 12,115 | 885 | 93% |
| 10-50-8401 | Animal Control | 6,250 | 6,250 | - | 100% |
| 10-50-8402 | Auditor | 12,500 | - | 12,500 | 0% |
| 10-50-8403 | Central Appr District | 12,076 | 9,428 | 2,649 | 78% |

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF AUGUST 6, 2021

83.33%

| GENERAL FUND | | ADOPTED / AMENDED 2020-21 | YTD | REMAINING BUDGET | % of BUDGET |
|--------------|--|---------------------------------|------------------|---------------------|-------------|
| 10-50-8404 | City Attorney | 40,000 | 16,249 | 23,751 | 41% |
| 10-50-8405 | City Engineer | 30,000 | 24,305 | 5,695 | 81% |
| 10-50-8406 | Fidelity Bonding | 200 | 194 | 6 | 97% |
| 10-50-8407 | Information Tech | 26,000 | 20,965 | 5,035 | 81% |
| 10-50-8408 | Tax Assessor/Collector | 2,500 | 1,415 | 1,086 | 57% |
| 10-50-8409 | TIFF Administration | - | - | - | 0% |
| 10-50-8410 | Shredding Services | 2,000 | 1,419 | 581 | 71% |
| 10-50-8411 | MS4 Execution | 10,000 | 761 | 9,239 | 8% |
| 10-50-8412 | Consulting/Prof Serv | 65,000 | 55,835 | 9,165 | 86% |
| 10-50-8413 | Codification | 1,500 | 5,058 | (3,558) | 337% |
| 10-50-8414 | Drainage / Prelim Eng | 10,000 | - | 10,000 | 0% |
| 10-50-8417 | Infrastructure Inspection | 175,000 | 130,850 | 44,150 | 75% |
| 10-50-8418 | Fire Inspection Services | 5,000 | 2,835 | 2,165 | 57% |
| | Total Outsourcing | 631,026 | 475,661 | 155,365 | 75% |
| | Total General Fund Expenditures | 3,357,947 | 2,613,375 | 742,072 | 78% |
| | ENDING RESOURCES (Net) | 1,927,768 | 2,687,595 | | |
| | | 57% | 103% | | |
| | | 839,487 | 653,344 | | |
| | | 1,088,281 | 2,034,252 | | |

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF AUGUST 13, 2021

78.85%

| DEBT SERVICE (I&S) FUND | ADOPTED/ AMENDED 2020-21 | YTD | REMAINING BUDGET | % OF BUDGET |
|---|---|------------------|-----------------------------|--------------------|
| Beginning Resources | 363,299 | 363,299 | - | 100% |
| REVENUE | | | | |
| 10-00-4375 Property Tax | 752,692 | 768,275 | (15,583) | 102% |
| 10-00-4376 Penalty & Interest | 500 | - | 500 | 0% |
| 10-00-4377 Ad Valorem Delinquent Taxes | 1,000 | - | 1,000 | 0% |
| 10-00-4904 LEDC Contrib to I&S (Ser 14) | 13,217 | 13,217 | - | 100% |
| 10-00-4907 Utility Fund Contrib to I&S (Ser 18, 20) | 130,000 | - | 130,000 | 0% |
| TIF Return City Contribution | - | - | - | |
| Total Revenues | 897,409 | 781,492 | 115,917 | 87% |
| EXPENDITURES | | | | |
| 10-00-4014 2018 Tax Note (WWTP) Interest | - | - | - | |
| 10-00-4851 2018 Tax Note (WWTP) Principal | - | - | - | |
| 10-00-8652 2014 Tax Note (EDC-sewer) Principal | 13,000 | 13,216.53 | (217) | 102% |
| 10-00-8653 2014 Tax Note (EDC-sewer) Interest | 217 | (3.82) | 221 | -2% |
| 10-00-8654 2020 GO Ref Bonds (2018) Principal | 395,000 | 395,000 | - | 100% |
| 10-00-8655 2020 GO Ref Bonds (2018) Interest | 47,544 | 47,544 | (0) | 100% |
| 10-00-8656 2020 CO Principal | 90,000 | 90,000 | - | 100% |
| 10-00-8657 2020 CO Interest | 551,546 | 551,546 | 0 | 100% |
| 10-00-8658 Miscellaneous Expenditures | 30,000 | 3,500 | 26,500 | 12% |
| 10-48-8512 Fire Truck Principal & Interest | 22,501 | 22,501 | - | 100% |
| Total Expenditures | 1,149,808 | 1,123,304 | 26,504 | 98% |
| Ending Resources | 110,900 | 21,486 | 89,413 | 19% |

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF AUGUST 6, 2021

| STREET FUND | Maintenance/Construction | ADOPTED / AMENDED 2020-2021 | YTD | REMAINING BUDGET | % OF BUDGET |
|---|---|--|------------|-----------------------------|------------------------|
| | | | | | 83.33% |
| Funded by Street Maintenance Sales Tax | | | | | |
| Beginning Resources | | 148,003 | 148,003 | - | 100% |
| | Street Repair Fund Revenue | | | | |
| 17-00-4204 | Street Maint Sales Tax | 155,000 | 161,933 | (6,933) | 104% |
| | Total Street Repair Fund Revenue | 155,000 | 161,933 | (6,933) | 104% |
| | Street Repair Fund Expenditure | | | | |
| 10-40-8483 | Street Project Maint | 150,000 | 11,372 | 138,629 | 8% |
| | Total Street Repair Expenditure | 150,000 | 11,372 | 138,629 | |
| Ending Resources | | 153,003 | 298,565 | | |
| Funded by Capital Recovery Fees for CR 483 | | | | | |
| Beginning Resources | | 188,856 | 188,856 | - | 100% |
| | Street Repair Revenue | | | | |
| 10-40-4615 | Lavon Farms CRF | 150,000 | 61,576 | 88,424 | 41% |
| | Total Street Repair Revenue | 150,000 | 61,576 | 88,424 | 41% |
| | Street Repair Fund Expenditure | | | | |
| 10-40-4616 | CR 483 Maintenance | 40,000 | - | 40,000 | 0% |
| | Total Street Repair Expenditure | 40,000 | - | 40,000 | 0% |
| Ending Resources | | 298,856 | 250,432 | | |

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 Fiscal Year](#)
- [View Grid With All Years](#)

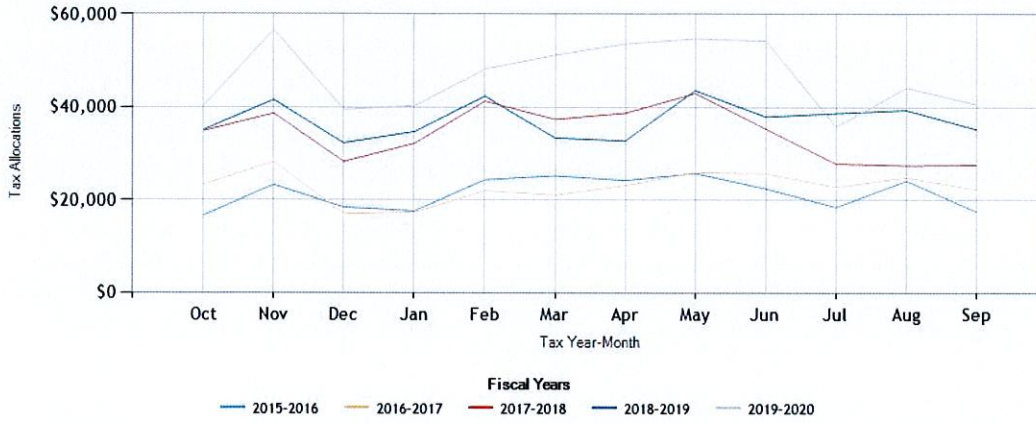
[Download to Excel](#)

By Calendar Year

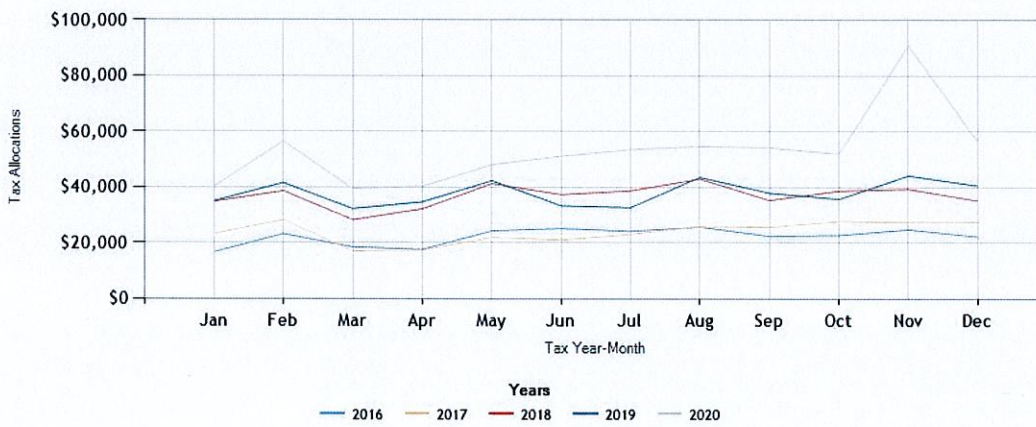
| Year | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|----------|----------|-----------|
| 2021 | \$58,898 | \$80,039 | \$56,878 | \$48,350 | \$69,834 | \$70,944 | \$63,068 | \$73,676 | \$0 | \$0 | \$0 | \$0 | \$521,687 |
| 2020 | \$40,349 | \$56,602 | \$39,533 | \$40,351 | \$48,207 | \$51,191 | \$53,631 | \$54,745 | \$54,314 | \$52,096 | \$90,909 | \$56,718 | \$638,645 |
| 2019 | \$35,116 | \$41,596 | \$32,296 | \$34,749 | \$42,410 | \$33,403 | \$32,771 | \$43,642 | \$37,975 | \$35,846 | \$44,260 | \$40,667 | \$454,732 |
| 2018 | \$34,883 | \$38,663 | \$28,296 | \$32,210 | \$41,357 | \$37,397 | \$38,763 | \$43,030 | \$35,374 | \$38,730 | \$39,419 | \$35,260 | \$443,381 |
| 2017 | \$23,334 | \$28,270 | \$17,054 | \$17,410 | \$22,051 | \$21,074 | \$23,146 | \$25,990 | \$25,733 | \$27,837 | \$27,458 | \$27,603 | \$286,962 |
| 2016 | \$16,738 | \$23,265 | \$18,517 | \$17,691 | \$24,381 | \$25,242 | \$24,250 | \$25,789 | \$22,468 | \$22,849 | \$24,877 | \$22,304 | \$268,372 |
| 2015 | \$15,458 | \$20,264 | \$16,418 | \$15,845 | \$20,890 | \$16,999 | \$18,497 | \$23,514 | \$20,100 | \$18,554 | \$24,151 | \$17,624 | \$228,313 |
| 2014 | \$11,898 | \$19,981 | \$12,109 | \$11,920 | \$21,846 | \$14,703 | \$14,625 | \$18,397 | \$14,846 | \$16,213 | \$17,336 | \$16,025 | \$189,898 |
| 2013 | \$10,998 | \$14,996 | \$8,945 | \$11,649 | \$14,195 | \$13,186 | \$13,097 | \$14,801 | \$13,139 | \$12,032 | \$14,975 | \$11,935 | \$153,947 |
| 2012 | \$10,525 | \$12,667 | \$8,695 | \$11,343 | \$13,292 | \$12,186 | \$12,749 | \$13,134 | \$11,847 | \$11,166 | \$15,054 | \$12,518 | \$145,177 |

1 2 3 >

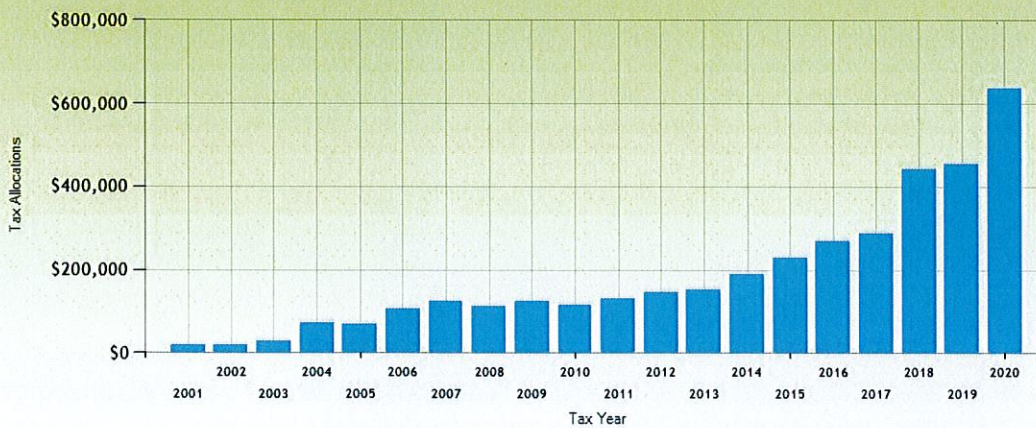
Monthly - Sales Tax Allocations - By Fiscal Year 10/01 - 09/30



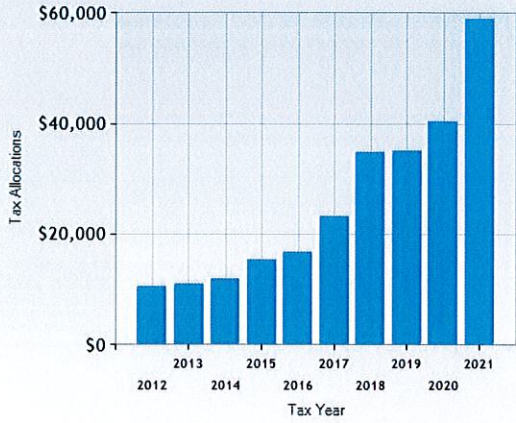
Monthly - Sales Tax Allocations - By Calendar Year



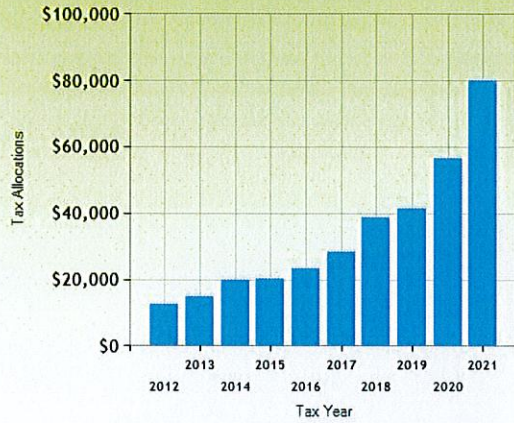
Yearly - Sales Tax Allocations - Past 20 Years



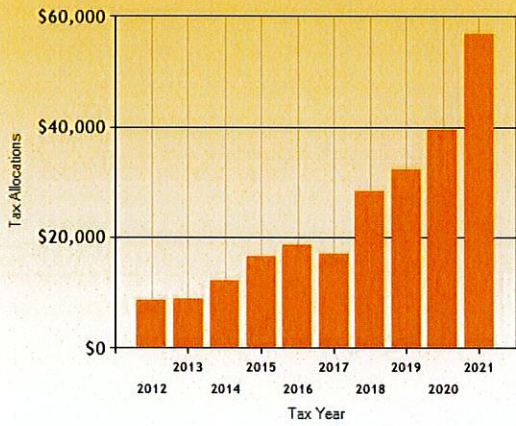
January - Sales Tax Allocations by Year



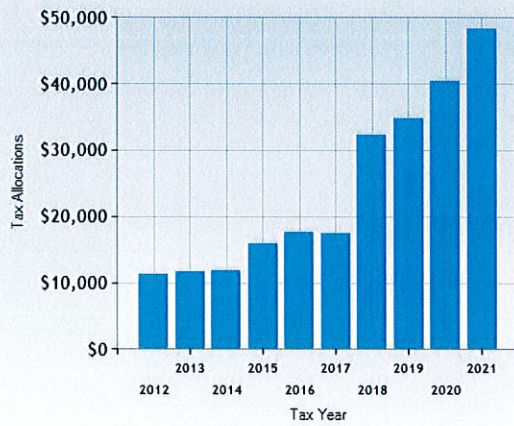
February - Sales Tax Allocations by Year



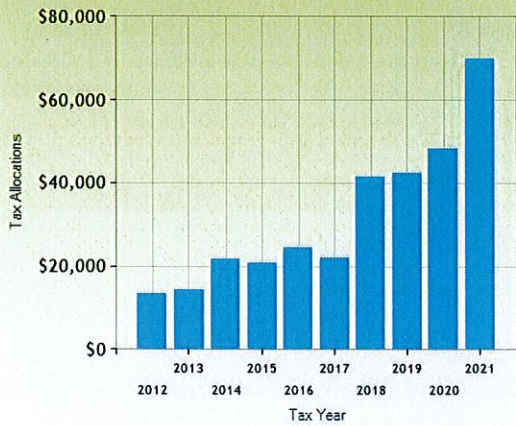
March - Sales Tax Allocations by Year



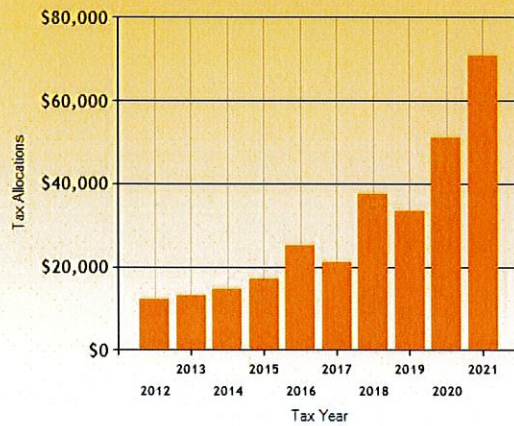
April - Sales Tax Allocations by Year



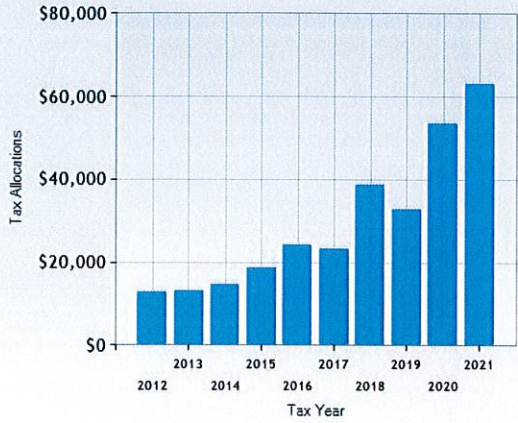
May - Sales Tax Allocations by Year



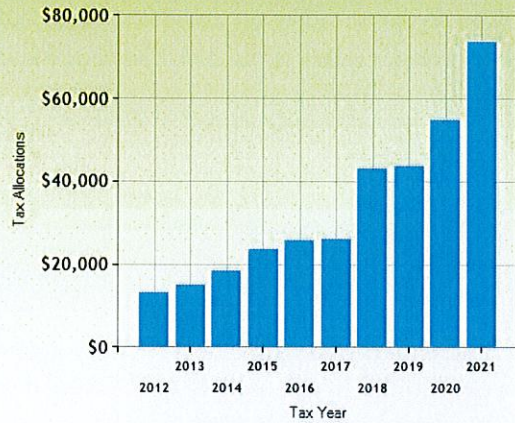
June - Sales Tax Allocations by Year



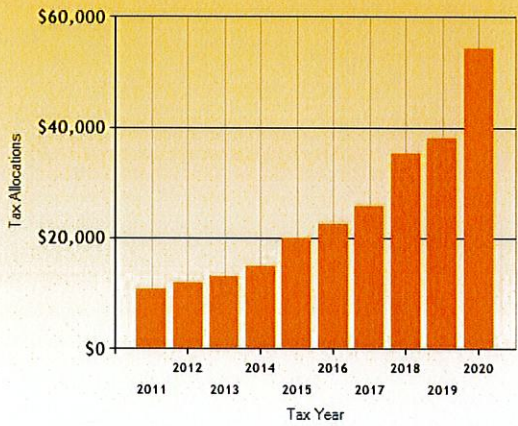
July - Sales Tax Allocations by Year



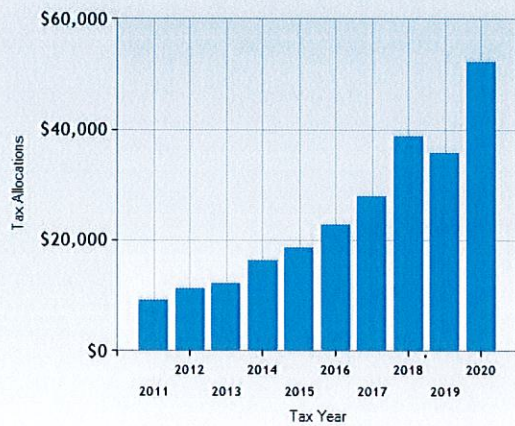
August - Sales Tax Allocations by Year



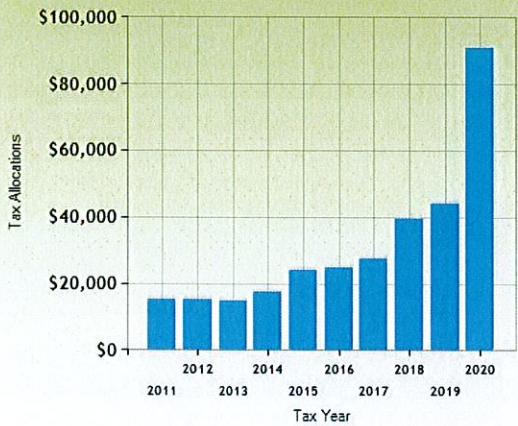
September - Sales Tax Allocations by Year



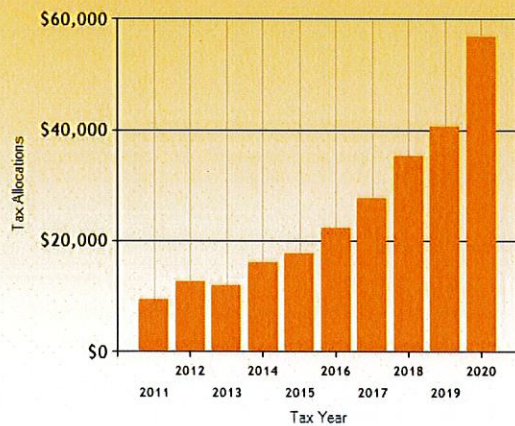
October - Sales Tax Allocations by Year



November - Sales Tax Allocations by Year



December - Sales Tax Allocations by Year



Rae Norton

From: Neal Frisinger <Neal.Frasinger@txdot.gov>
Sent: Tuesday, August 10, 2021 10:02 AM
To: Rae Norton
Subject: RE: 205 update

Rae,

No new update really. 95% has already been submitted. Our goal is to send 100% plans to our Plan Review Team no later than April. NTMWD has delayed schedule and is saying they will be clear by April. Ready-to-Let is April and the estimated Let date currently is July.

Thanks,
-Neal Frisinger, P.E.
TxDOT-Dallas District

From: Rae Norton [mailto:rnorton@lavontx.gov]
Sent: Tuesday, August 10, 2021 8:53 AM
To: Neal Frisinger <Neal.Frasinger@txdot.gov>
Subject: 205 update

This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning,
I would like to see if there are any updates to the Hwy 205 Project within the Lavon City Limits?
Thank you,

Rae Norton
City of Lavon
City Secretary
rnorton@lavontx.gov
972-843-4220 Office

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