

# City of Lavon

## Fiscal Year 2025-2026

### Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,222,843, which is a 28.49 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,132,787, which is 96.2% of the increase.

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

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

### Property Tax Rate Comparison

	<b>2025-2026</b>	<b>2024-2025</b>
Property Tax Rate:	\$0.420000/100	\$0.420000/100
No-New-Revenue Tax Rate:	\$0.408981/100	\$0.391501/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.223906/100	\$0.277415/100
Voter-Approval Tax Rate:	\$0.436871/100	\$0.479024/100
Debt Rate:	\$0.157710/100	\$0.191627/100

Total debt obligation for City of Lavon secured by property taxes: \$2,217,550.00.

# City of Lavon

## FY25-26 Proposed Budget

7/15/2025

**PRELIMINARY PROPOSED BUDGET - FILED with CITY SECRETARY  
on JULY 18, 2025, PRIOR TO PUBLICATION OF CERTIFIED  
VALUES TO CALCULATE PROPOSED TAXES**

General Fund

Interest & Sinking Fund

Street Maintenance Sales Tax Fund

Municipal Court Building Security & Technology Fund

TIRZ #2 Fund

Public Safety Fees Fund

Utilities Fund

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
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**ESTIMATED BEGINNING RESOURCES**

Estimated Beginning Resources - Unrestricted			2,228,503	1,824,043	1,824,043	2,577,223
Estimated Beginning Resources - Assigned for Capital Expense			6,343,593	7,356,790	7,356,790	6,152,570

**REVENUES**

**Taxes**

10-00-4001	Property Taxes	1,893,082	2,804,345	2,495,000	2,500,485	2,500,490	2,500,000
10-00-4040	Sales & Use Tax	656,307	903,204	1,200,000	964,678	1,346,240	1,650,000
10-00-4045	Mixed Beverage Sales Tax	1,795	2,095	7,000	6,680	8,910	10,000
10-00-4060	Franchise Fees	220,744	250,008	250,000	225,175	270,220	300,000
	<b>Total Taxes</b>	<b>2,771,927</b>	<b>3,959,652</b>	<b>3,952,000</b>	<b>3,697,018</b>	<b>4,125,860</b>	<b>4,460,000</b>

**Other General Government**

10-00-4500	Interest Income	90,661	181,214	150,000	72,554	96,740	100,000
10-00-4690	Sale of Property	190	85	-	-	-	-
10-00-4799	Miscellaneous Revenue	96,604	47,775	1,000	502	510	1,000
	<b>Total Other General Government</b>	<b>187,455</b>	<b>229,075</b>	<b>151,000</b>	<b>73,056</b>	<b>97,250</b>	<b>101,000</b>

**Transfers In**

10-00-4801	Transfer from Utility Fund - Sewer	1,108,000	695,000	695,000	695,000	695,000	700,000
10-00-4802	Transfer from Utility Fund - Solid Waste	144,000	144,000	144,000	144,000	144,000	149,000
10-00-4808	Transfer from Utility Fund - Sewer (Debt)	-	-	418,340	418,340	418,340	583,600
	<b>Total Transfers</b>	<b>1,252,000</b>	<b>839,000</b>	<b>1,257,340</b>	<b>1,257,340</b>	<b>1,257,340</b>	<b>1,432,600</b>

**Administration**

10-10-4101	PID Administrative Services	27,000	30,000	30,000	-	30,000	30,000
10-10-4405	Building Rent - LEDC	6,000	6,000	2,500	4,000	4,000	-
10-10-4602	Donations - City Programs		3,333	3,000	3,000	3,000	-
	<b>Total Administration</b>	<b>33,000</b>	<b>39,333</b>	<b>35,500</b>	<b>7,000</b>	<b>37,000</b>	<b>30,000</b>

**Municipal Court**

10-25-4215	Court Fees	3,781	2,936	4,000	3,775	5,040	5,000
10-25-4219	Court - Payment Plan Fees		905	500	597	800	750
	<b>Total Municipal Court</b>	<b>3,781</b>	<b>3,841</b>	<b>4,500</b>	<b>4,372</b>	<b>5,840</b>	<b>5,750</b>

**Police Department**

10-45-4195	Program Fees		855	1,000	600	800	1,000
10-45-4240	Police - Fines/Fees	91,532	73,184	95,000	96,412	128,550	125,000
10-45-4245	Police - Warrant Fees/Fines	1,477	1,642	1,500	1,230	1,640	1,750
10-45-4455	Grant Revenue	2,740	25,671	-	-	-	-
	<b>Total Police Department</b>	<b>95,748</b>	<b>101,351</b>	<b>97,500</b>	<b>98,242</b>	<b>130,990</b>	<b>127,750</b>

**Fire Department**

10-55-4160	Fire Service Contract	108,453	260,732	125,000	99,929	99,930	150,000
10-55-4161	Surefire Reimbursements			30,000	15,292	20,390	25,000
10-55-4455	Grant Revenue		12,920	-	-	-	-
10-55-4602	Donations		1,200	1,000	962	970	-
	<b>Total Fire Department</b>	<b>108,453</b>	<b>274,852</b>	<b>156,000</b>	<b>116,183</b>	<b>121,290</b>	<b>175,000</b>

**Parks & Rec Department**

10-65-4130	Facility Rental	375	155	150	140	140	-
10-65-4440	Lavon EDC Funding		81,607	-	-	-	-
	<b>Total Parks &amp; Rec Department</b>	<b>375</b>	<b>81,762</b>	<b>150</b>	<b>140</b>	<b>140</b>	<b>-</b>

**Development Services**

10-75-4271	Residential Rental Property Registration	32,583	26,475	35,000	26,825	35,770	35,000
10-75-4305	General Permits	258,037	349,642	450,000	432,342	576,460	400,000
10-75-4310	Land Use Application Fees	68,307	96,377	100,000	91,191	121,590	100,000
10-75-4315	New Building Permits	971,545	3,484,566	2,500,000	2,005,059	2,673,420	2,000,000
10-75-4325	Food Service Inspection Permits	5,233	5,552	10,000	5,759	7,680	7,500
10-75-4350	OSSF Permits	800	400	400	-	400	400
10-75-4355	Infrastructure Inspection Fees	691,196	979,464	700,000	500,110	666,820	500,000
	<b>Total Development Services</b>	<b>2,027,701</b>	<b>4,942,475</b>	<b>3,795,400</b>	<b>3,061,286</b>	<b>4,082,140</b>	<b>3,042,900</b>

<b>Total General Fund Revenues</b>	<b>6,480,440</b>	<b>10,471,341</b>	<b>9,449,390</b>	<b>8,314,637</b>	<b>9,857,850</b>	<b>9,375,000</b>
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<b>Total Source of Funds</b>			<b>18,021,486</b>	<b>17,495,470</b>	<b>19,038,683</b>	<b>18,104,793</b>
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General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
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**EXPENDITURES**

**Accounting Adjustment**

10-75-5805	Transfer to Sewer	1,930,000	-	-	-	-	-
	<b>Total Adjustment</b>	<b>1,930,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Administration Services**

10-10-5000	Salaries & Wages	390,982	436,937	428,400	341,088	443,420	441,500
10-10-5001	Part-time Wages			45,000	9,822	20,210	46,356
10-10-5011	Overtime		267	1,000	634	830	1,000
10-10-5025	Health Insurance	37,050	44,567	63,000	39,764	51,700	56,870
10-10-5030	Payroll Taxes	29,645	31,899	32,850	27,203	35,370	36,431
10-10-5035	Retirement	72,249	75,238	72,230	62,137	80,780	81,588
10-10-5040	Texas Workforce Commission	57	672	900	378	510	900
10-10-5045	Workers Comp	33,820	779	1,050	1,050	1,370	1,600
10-10-5100	Office Supplies	4,426	3,380	4,500	3,471	4,630	4,500
10-10-5101	Council Supplies		1,637	1,500	1,874	2,000	1,500
10-10-5107	Community Event Supplies	10,973	16,711	25,500	18,709	21,260	25,000
10-10-5190	Furniture & Office Equipment	2,891	1,152	10,000	7,620	10,170	3,000
10-10-5200	Phone, Internet	3,688	3,632	-	-	-	-
10-10-5210	Electricity	5,443	6,423	-	-	-	-
10-10-5220	Natural Gas	4,802	5,198	-	-	-	-
10-10-5230	Water	690	1,361	-	-	-	-
10-10-5401	Attorney	42,310	44,656	45,000	25,245	37,870	45,000
10-10-5410	Auditor	14,252	13,500	20,000	13,500	13,500	20,000
10-10-5425	Tax Assessor/Collector	33	2,470	5,000	-	5,000	5,000
10-10-5430	Central Appraisal District	20,064	27,413	32,000	24,254	24,260	37,000
10-10-5440	Professional Services - Other	25,778	134,906	160,000	16,948	155,430	50,000
10-10-5510	Advertising & Legal Notices	20,918	19,028	18,000	19,604	26,140	27,000
10-10-5520	SAAS Contracts (software/app service)	11,644	19,682	8,100	8,443	9,220	13,000
10-10-5540	Cleaning Service	5,363	6,939	-	-	-	-
10-10-5545	Election Services	750	15,903	8,000	9,295	9,300	9,500
10-10-5589	Sales Tax Incentive Rebate	48,155	80,365	-	-	-	-
10-10-5700	Membership Dues & Fees	6,767	7,682	6,000	6,150	6,710	6,500
10-10-5720	Travel & Meals	3,773	8,658	3,500	2,188	2,920	3,500
10-10-5725	Training & Licenses	5,341	2,399	4,500	2,186	2,920	4,500
10-10-5730	Staff Development	801	3,318	3,500	4,479	5,980	6,000
10-10-5735	Council Training & Travel			7,500	4,033	5,380	7,500
	<b>Total Administration Operations</b>	<b>802,664</b>	<b>1,016,770</b>	<b>1,007,030</b>	<b>650,077</b>	<b>976,880</b>	<b>934,745</b>

**Administration Capital Outlay**

10-10-9051	CIP-20 Land for City Hall parking expansion	225,448	-	-	-	-	-
10-10-9103	Improvements		-	-	-	-	-
	<b>Total Administration Capital Outlay</b>	<b>225,448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Administrative Services</b>	<b>1,028,111</b>	<b>1,016,770</b>	<b>1,007,030</b>	<b>650,077</b>	<b>976,880</b>	<b>934,745</b>

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
<b>Non-Departmental</b>						
10-15-5035 Retirement	-	-	-	-	-	-
10-15-5100 Office Supplies	10,822	9,016	10,000	5,954	7,940	8,000
10-15-5200 Phone, Internet	-	-	19,500	4,003	6,010	8,000
10-15-5210 Electricity			6,500	3,163	4,750	6,000
10-15-5220 Natural Gas			6,500	5,503	6,010	6,500
10-15-5230 Water			750	942	1,420	2,000
10-15-5305 Building Maintenance	7,961	4,137	10,000	14,182	16,660	15,000
10-15-5310 Grounds Maintenance	1,000	320	2,000	565	760	2,000
10-15-5440 Professional Services - Other	124,497	63,958	75,540	4,267	5,690	10,000
10-15-5460 Insurance - Management Liability	3,248	3,778	6,020	7,318	7,320	8,000
10-15-5470 Insurance - Facilities	15,055	17,696	36,300	32,337	32,340	41,000
10-15-5475 Insurance - Vehicles & Equipment	13,767	20,501	28,820	33,215	33,220	36,000
10-15-5520 SAAS Contracts (software/app service)	-	2,600	19,200	34,766	37,930	19,000
10-15-5525 Technology Services Contract	32,828	55,603	23,500	18,312	24,420	25,000
10-15-5540 Cleaning Service			7,000	4,149	6,230	7,500
10-15-5601 Office/Equipment Leases	4,731	5,592	5,000	4,657	6,210	7,000
<b>Total Non-Departmental Operations</b>	<b>213,909</b>	<b>183,200</b>	<b>256,630</b>	<b>173,333</b>	<b>196,910</b>	<b>201,000</b>
<b>Non-Departmental Capital Outlay</b>						
10-15-9103 Improvements		29,891	125,000	112,948	124,950	-
<b>Total Non-Departmental Capital Outlay</b>	<b>-</b>	<b>29,891</b>	<b>125,000</b>	<b>112,948</b>	<b>124,950</b>	<b>-</b>
<b>Total Non-Departmental Services</b>	<b>213,909</b>	<b>213,092</b>	<b>381,630</b>	<b>286,281</b>	<b>321,860</b>	<b>201,000</b>
<b>Municipal Court Services</b>						
10-25-5000 Salaries & Wages	59,895	58,308	60,375	44,434	57,770	59,503
10-25-5011 Overtime			1,000	4	10	1,000
10-25-5025 Health Insurance	9,062	11,003	12,600	7,642	9,940	10,934
10-25-5030 Payroll Taxes	4,582	4,303	4,695	3,553	4,620	4,759
10-25-5035 Retirement	10,004	10,061	10,325	7,870	10,240	10,342
10-25-5040 Texas Workforce Commission	15	135	180	63	90	200
10-25-5045 Workers Comp	-	156	200	185	250	300
10-25-5100 Office Supplies	1,651	1,148	2,000	1,153	1,540	2,000
10-25-5190 Furniture & Office Equipment			2,000	-	2,000	500
10-25-5402 Judge	4,463	5,819	8,500	2,550	3,830	8,500
10-25-5403 Prosecutor	7,125	9,863	13,000	5,438	8,160	13,000
10-25-5515 Credit Card Contract	-	40	100	-	100	-
10-25-5546 Jury Service	150	-	250	-	250	250
10-25-5725 Training & Licenses	766	-	1,000	250	340	1,000
<b>Total Municipal Court Services</b>	<b>97,712</b>	<b>100,836</b>	<b>116,225</b>	<b>73,140</b>	<b>99,140</b>	<b>112,288</b>

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
<b>Police Services</b>						
10-45-5000 Salaries & Wages	1,055,465	1,259,915	1,610,000	1,102,327	1,433,030	1,610,000
10-45-5011 Overtime		1,990	70,000	22,243	28,920	70,000
10-45-5025 Health Insurance	123,059	172,987	264,600	166,725	216,750	264,600
10-45-5030 Payroll Taxes	79,580	91,312	128,525	89,049	115,770	128,525
10-45-5035 Retirement	187,190	209,765	282,575	194,777	253,220	282,575
10-45-5040 Texas Workforce Commission	190	2,724	3,680	1,638	2,190	3,680
10-45-5045 Workers Comp	-	34,434	42,355	42,355	55,070	42,355
10-45-5100 Office Supplies	6,568	9,352	8,500	7,711	10,290	8,500
10-45-5103 Community Policing Supplies	6,841	10,373	13,000	6,259	8,350	13,000
10-45-5105 Child Abuse Interlocal - Supplies	1,500	1,500	1,500	1,500	2,000	1,500
10-45-5125 Operating Supplies	2,157	1,529	8,500	4,006	5,350	8,500
10-45-5155 Uniforms	7,032	13,264	20,500	12,831	17,110	20,500
10-45-5160 Personal Protection Equipment	8,460	30,504	13,500	10,430	13,910	13,500
10-45-5190 Furniture & Office Equipment	16,034	9,011	15,000	8,029	10,710	15,000
10-45-5195 Tools & Equipment	41,414	40,598	30,000	12,636	16,850	30,000
10-45-5200 Phone, Internet	26,552	30,446	35,000	31,758	47,640	35,000
10-45-5210 Electricity	7,244	9,977	12,000	6,086	9,130	12,000
10-45-5230 Water	619	641	1,000	463	700	1,000
10-45-5240 Fuel	42,115	39,240	51,500	33,538	50,310	51,500
10-45-5305 Building Maintenance	-	3,415	8,000	8,209	10,950	8,000
10-45-5315 Vehicle Maintenance	49,048	44,651	45,500	22,806	30,410	45,500
10-45-5325 Equipment Maintenance	1,424	4,968	5,000	1,406	1,880	5,000
10-45-5465 Insurance - Law Enforcement Liability	10,282	15,855	19,300	18,802	18,810	19,300
10-45-5520 SAAS Contracts (software/app service)	35,409	79,930	90,500	84,559	119,560	90,500
10-45-5530 Medical Services	290	790	2,000	1,248	1,880	2,000
10-45-5540 Cleaning Service	5,724	12,322	13,000	7,609	11,420	13,000
10-45-5548 Dispatch Service	70,792	76,296	115,000	83,159	110,880	115,000
10-45-5551 Inmate Boarding Contract	6,653	11,750	12,000	4,125	5,500	12,000
10-45-5552 Animal Control Service	6,250	6,250	7,000	4,688	6,250	7,000
10-45-5700 Membership Dues & Fees	1,073	700	2,500	85	120	2,500
10-45-5720 Travel & Meals	1,096	2,326	7,000	3,024	4,040	7,000
10-45-5725 Training & Licenses	5,039	11,516	19,500	6,181	8,250	19,500
<b>Total Police Operations</b>	<b>1,805,099</b>	<b>2,240,331</b>	<b>2,958,035</b>	<b>2,000,260</b>	<b>2,627,250</b>	<b>2,958,035</b>
<b>Police Capital Outlay</b>						
10-45-9102 Remodel	713	25,275			-	-
10-45-9104 Furnishings	-	6,493			-	-
10-45-9220 Vehicle	74,962	431,538	270,000	84,735	169,740	214,000
10-45-9221 Equipment	-	55,640	20,000	21,400	31,400	-
10-45-9224 Radios			36,000	34,672	34,680	-
<b>Total Police Capital Outlay</b>	<b>75,675</b>	<b>518,945</b>	<b>326,000</b>	<b>140,807</b>	<b>235,820</b>	<b>214,000</b>
<b>Total Police Services</b>	<b>1,880,774</b>	<b>2,759,276</b>	<b>3,284,035</b>	<b>2,141,067</b>	<b>2,863,070</b>	<b>3,172,035</b>

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
<b>Fire Services</b>						
10-55-5000 Salaries & Wages	447,930	888,659	1,021,395	785,672	1,021,380	1,021,000
10-55-5001 Part-time Wages		-	129,000	48,933	71,520	129,000
10-55-5011 Overtime		-	51,500	34,925	45,410	55,000
10-55-5025 Health Insurance	67,054	103,392	176,400	111,517	144,980	159,478
10-55-5030 Payroll Taxes	33,775	64,554	91,945	69,210	89,980	91,945
10-55-5035 Retirement	83,160	148,801	202,160	143,739	186,870	188,739
10-55-5040 Texas Workforce Commission	72	1,474	2,570	1,140	1,520	3,000
10-55-5045 Workers Comp	-	24,275	30,015	30,011	39,020	45,000
10-55-5100 Office Supplies	3,203	6,844	5,000	2,456	3,280	5,000
10-55-5125 Operating Supplies	10,349	8,232	20,000	9,764	13,020	25,000
10-55-5130 EMS Supplies	-	15,944	40,000	22,985	30,650	55,000
10-55-5155 Uniforms	12,283	17,820	41,100	13,331	17,780	40,000
10-55-5160 Personal Protection Equipment	67,462	19,230	29,500	20,517	27,360	50,000
10-55-5190 Furniture & Office Equipment	-	-	2,000	2,263	3,020	4,000
10-55-5195 Tools & Equipment	23,449	5,068	10,000	12,304	16,410	40,000
10-55-5200 Phone, Internet	19,731	7,726	7,200	4,622	6,940	7,500
10-55-5210 Electricity	9,104	6,409	10,000	5,444	8,170	10,000
10-55-5220 Natural Gas	2,789	1,962	4,000	2,812	3,070	5,000
10-55-5230 Water	912	992	2,000	1,031	1,550	2,500
10-55-5240 Fuel	14,072	15,757	18,000	11,903	17,860	18,000
10-55-5305 Building Maintenance	-	6,827	10,000	4,817	6,430	10,000
10-55-5315 Vehicle Maintenance	2,086	2,294	5,000	3,197	4,270	6,000
10-55-5316 Apparatus Maintenance	59,000	52,492	65,000	83,842	91,790	85,000
10-55-5325 Equipment Maintenance	2,560	10,897	9,000	9,653	12,880	21,000
10-55-5330 Storm Siren O&M	118	5,032	1,500	75	100	2,000
10-55-5440 Professional Services - Other	-	17,600	3,000	1,130	1,510	3,000
10-55-5520 SAAS Contracts (software/app service)	18,966	33,491	29,000	17,870	34,080	40,000
10-55-5530 Medical Services	6,319	490	25,000	15,061	20,090	25,000
10-55-5536 Ambulance Service	16,169	20,378	155,000	75,568	100,760	177,000
10-55-5540 Cleaning Service	3,324	2,570	3,900	2,056	3,090	3,900
10-55-5547 Fire Marshal Contract	2,835	2,835	2,000	-	2,000	2,000
10-55-5548 Dispatch Service	-	-	-	-	-	0
10-55-5549 Fire Alarm Monitoring Service	460	940	1,000	-	1,000	1,000
10-55-5560 Contract Labor	74,800	53,200	25,000	27,189	34,110	30,000
10-55-5700 Membership Dues & Fees	5,433	1,748	4,000	2,589	3,460	5,000
10-55-5720 Travel & Meals	6,207	3,386	7,000	5,475	7,310	8,500
10-55-5725 Training & Licenses	110	10,624	17,000	5,860	7,820	20,000
<b>Total Fire Operations</b>	<b>993,732</b>	<b>1,561,941</b>	<b>2,256,185</b>	<b>1,588,960</b>	<b>2,080,490</b>	<b>2,394,562</b>
<b>Fire Capital Outlay</b>						
10-55-9103 Improvements	116	-	25,000	-	-	-
10-55-9104 Furnishings	6,527	851	20,000	6,817	11,820	-
10-55-9220 Vehicles			80,000	57,845	80,850	-
10-55-9221 Equipment	62,087	10,448	10,000	24,385	24,390	-
10-55-9223 CIP-19 Fire Engine	-	-	1,414,000	-	1,414,000	-
10-55-9225 CIP-22 Outdoor Warning Siren Improvments	-	-	20,000	-	20,000	-
<b>Total Fire Capital Outlay</b>	<b>68,730</b>	<b>11,299</b>	<b>1,569,000</b>	<b>89,047</b>	<b>1,551,060</b>	<b>-</b>
<b>Total Fire Services</b>	<b>1,062,462</b>	<b>1,573,240</b>	<b>3,825,185</b>	<b>1,678,007</b>	<b>3,631,550</b>	<b>2,394,562</b>

General Fund		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
<b>Parks &amp; Rec Department</b>							
10-65-5310	Grounds Maintenance	10,434	2,505	15,000	1,500	5,000	15,000
	<b>Total Parks &amp; Rec Operations</b>	<b>10,434</b>	<b>2,505</b>	<b>15,000</b>	<b>1,500</b>	<b>5,000</b>	<b>15,000</b>
<b>Parks &amp; Rec Capital Outlay</b>							
10-65-9103	Improvements	-	91,723	30,000	-	10,000	20,000
	<b>Total Parks &amp; Rec Capital Outlay</b>	<b>-</b>	<b>91,723</b>	<b>30,000</b>	<b>-</b>	<b>10,000</b>	<b>20,000</b>
	<b>Total Parks &amp; Rec Services</b>	<b>10,434</b>	<b>94,228</b>	<b>45,000</b>	<b>1,500</b>	<b>15,000</b>	<b>35,000</b>
<b>Development Services</b>							
10-75-5000	Salaries & Wages			76,440	54,156	70,410	72,522
10-75-5001	Part-time Wages						12,000
10-75-5011	Overtime			3,000	2,962	3,860	4,000
10-75-5025	Health Insurance			12,600	6,722	8,740	9,614
10-75-5030	Payroll Taxes			8,755	597	780	1,721
10-75-5035	Retirement			19,250	6,855	8,920	9,009
10-75-5040	Texas Workforce Commission			100	63	90	300
10-75-5045	Workers Comp			2,200	-	-	2,250
10-75-5155	Uniforms			600	-	-	750
10-75-5190	Furniture & Office Equipment			5,000	-	-	-
10-75-5200	Phone, Internet			600	-	-	600
10-75-5240	Fuel			3,000	-	-	3,000
10-75-5315	Vehicle Maintenance			1,500	-	-	3,000
10-75-5415	Engineer			100,000	92,201	122,940	150,000
10-75-5440	Professional Services - Other		12,085	200,000	175,789	234,390	175,000
10-75-5520	SAAS Contracts (software/app service)			16,000	10,812	14,320	16,000
10-75-5570	Inspection Services - Buildings	286,754	541,513	750,000	588,480	882,720	900,000
10-75-5571	Inspection Services - Infrastructure			105,000	13,668	20,510	50,000
10-75-5572	Inspection Services - Food Service			10,000	8,425	13,700	25,000
10-75-5589	Sales Tax Incentive Rebate			90,000	60,465	89,630	100,000
10-75-5720	Employee Travel			1,000	-	-	1,000
10-75-5725	Employee Training			1,000	-	-	1,000
	<b>Total Development Services Operations</b>	<b>286,754</b>	<b>553,598</b>	<b>1,406,045</b>	<b>1,021,195</b>	<b>1,471,010</b>	<b>1,536,767</b>
<b>Development Services Capital Outlay</b>							
10-80-9103	Improvements			30,000	-	30,000	-
	<b>Total Development Services Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
	<b>Total Development Services</b>	<b>286,754</b>	<b>553,598</b>	<b>1,436,045</b>	<b>1,021,195</b>	<b>1,501,010</b>	<b>1,536,767</b>

General Fund		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
<b>Public Works Services</b>							
10-80-5000	Salaries & Wages	284,850	363,557	343,035	246,068	319,890	317,487
10-80-5001	Part-time Wages			20,000	3,968	11,970	15,000
10-80-5011	Overtime		100	3,000	3,441	4,480	5,000
10-80-5025	Health Insurance	44,071	67,221	75,600	57,090	74,220	81,642
10-80-5030	Payroll Taxes	21,779	26,530	28,010	24,050	31,270	32,208
10-80-5035	Retirement	49,762	60,721	61,570	47,021	61,130	61,741
10-80-5040	Texas Workforce Commission	58	978	1,340	463	620	1,500
10-80-5045	Workers Comp	-	10,668	13,765	13,763	17,900	20,000
10-80-5100	Office Supplies	709	239	1,500	133	180	1,000
10-80-5102	MS-4 Educational Supplies	-	-	250	-	250	250
10-80-5125	Operating Supplies	2,001	3,793	4,200	1,304	1,740	4,000
10-80-5155	Uniforms	4,324	5,943	5,500	3,983	5,320	6,000
10-80-5190	Furniture & Office Equipment	-	-	500	-	500	500
10-80-5195	Tools & Equipment	4,236	4,792	6,000	1,680	2,240	5,000
10-80-5200	Phone, Internet	3,645	4,030	3,430	3,025	4,540	5,000
10-80-5210	Electricity	-	1,338	1,800	4,610	6,920	7,000
10-80-5211	Electricity - Street Lights	68,901	89,777	100,000	98,577	147,870	160,000
10-80-5230	Water	1,572	392	1,500	459	690	1,500
10-80-5240	Fuel	11,024	11,230	15,000	7,938	15,910	18,000
10-80-5305	Building Maintenance	29,578	1,743	5,000	443	600	3,000
10-80-5310	Grounds Maintenance	9,713	16,207	17,000	10,563	16,090	17,000
10-80-5315	Vehicle Maintenance	4,085	4,514	3,650	4,880	6,510	10,000
10-80-5325	Equipment Maintenance	9,201	3,034	8,000	11,264	15,020	15,000
10-80-5335	Street Maintenance	15,558	11,935	20,000	4,032	5,380	20,000
10-80-5340	Sign Maintenance	5,490	4,967	7,500	2,379	8,180	10,000
10-80-5355	Drainage Maintenance	-	1,055	25,000	-	20,000	100,000
10-80-5385	Mosquito Control	16,650	19,980	22,000	11,100	16,800	22,000
10-80-5395	Septic System Maintenance	-	-	700	-	700	800
10-80-5415	Engineer	46,552	99,465	-	-	-	-
10-80-5530	Medical Services	45	175	350	-	350	500
10-80-5540	Cleaning Service	-	-	1,000	-	-	-
10-80-5565	Code Enforcement Services	-	-	10,000	-	-	10,000
10-80-5570	Inspection Services - Infrastructure	170,158	61,026	-	-	-	-
10-80-5700	Membership Dues & Fees	-	-	150	-	150	150
10-80-5720	Travel & Meals	209	80	500	402	540	1,000
10-80-5725	Training & Licenses	894	921	5,000	741	4,990	7,000
	<b>Total Public Works Operations</b>	<b>805,063</b>	<b>876,410</b>	<b>811,850</b>	<b>563,375</b>	<b>802,950</b>	<b>959,278</b>
<b>Public Works Capital Outlay</b>							
10-80-9220	Vehicle	103,994	-	80,000	62,423	62,430	-
10-80-9221	Equipment	-	7,825	35,000	-	35,000	-
10-80-9222	Heavy Equipment	106,799	100,897	-	-	-	-
	<b>Total Capital Outlay</b>	<b>210,793</b>	<b>108,722</b>	<b>115,000</b>	<b>62,423</b>	<b>97,430</b>	<b>-</b>
	<b>Total Public Works Services</b>	<b>1,015,855</b>	<b>985,132</b>	<b>926,850</b>	<b>625,798</b>	<b>900,380</b>	<b>959,278</b>
<b>Total General Fund Expenditures</b>		<b>5,596,011</b>	<b>7,296,172</b>	<b>11,022,000</b>	<b>6,477,065</b>	<b>10,308,890</b>	<b>9,345,675</b>
<b>Change in Financial Position</b>		<b>884,429</b>	<b>3,175,169</b>	<b>(1,572,610)</b>	<b>1,837,572</b>	<b>(451,040)</b>	<b>29,325</b>
<b>ESTIMATED ENDING RESOURCES (Net)</b>				<b>6,999,486</b>	<b>11,018,404</b>	<b>8,729,793</b>	<b>8,759,118</b>
<b>Required reporting (TLGC 140.0045) of expenditures that are in multiple funds:</b>							
na	Policy Consulting Services	1,731	3,321	NA	3,242	3,242	3,400
na	Newspapers - Required Notices	24,676	25,973	NA	24,688	26,932	27,000

<b>DEBT SERVICE (I&amp;S) FUND</b>	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Adopted/ Amended</b>	<b>FY25 YTD 06/2025</b>	<b>FY25 Projected</b>	<b>FY26 Proposed</b>
<b>ESTIMATED BEGINNING RESOURCES</b>	692,772	932,415	433,155	435,022	435,025	514,015
<b>REVENUE</b>						
50-00-4005 Property Taxes - I&S	1,143,869	1,163,834	2,052,960	2,098,001	2,098,010	2,100,000
50-00-4517 Interest - IB I&S	22,195	14,438	15,000	5,609	7,480	8,000
50-00-4804 Transfer from Utility Fund - I&S	190,000	-	-	-	-	-
50-00-4951 Loan Proceeds - Capitalized Int	-	572,410	-	-	-	-
<b>Total Revenues</b>	<b>1,356,064</b>	<b>1,750,681</b>	<b>2,067,960</b>	<b>2,103,610</b>	<b>2,105,490</b>	<b>2,108,000</b>
<b>EXPENDITURES</b>						
50-00-5806 Transfer Out	1,087,650	-	-	-	-	-
50-10-5790 Debt Administration	6,269	8,395	30,000	2,745	6,250	168,350
50-10-5807 Transfer to Utility Fund	-	581,220	-	-	-	-
50-10-5820 2020 GO Ref Bonds Principal	470,000	480,000	490,000	490,000	490,000	-
50-10-5821 2020 GO Ref Bonds Interest	24,100	14,600	4,900	4,900	4,900	-
50-10-5822 2020 CO Principal	105,000	105,000	110,000	110,000	110,000	590,000
50-10-5823 2020 CO Interest	488,550	486,450	484,300	484,300	484,300	471,400
50-10-5824 2023 CO Principal	-	-	165,000	165,000	165,000	230,000
50-10-5825 2023 CO Interest	-	572,410	766,050	766,050	766,050	757,800
50-55-5690 2013 Fire Truck Lease	22,501	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,204,071</b>	<b>2,248,075</b>	<b>2,050,250</b>	<b>2,022,995</b>	<b>2,026,500</b>	<b>2,217,550</b>
<b>Change in Financial Position</b>	<b>(848,007)</b>	<b>(497,393)</b>	<b>17,710</b>	<b>80,615</b>	<b>78,990</b>	<b>(109,550)</b>
<b>ESTIMATED ENDING RESOURCES (Net)</b>			<b>450,865</b>	<b>515,637</b>	<b>514,015</b>	<b>404,465</b>

STREET FUND Maintenance/Construction	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
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**Funded by Street Maintenance Sales Tax**

<b>ESTIMATED BEGINNING RESOURCES</b>			1,354,846	1,294,022	1,347,053	407,053
<b>Street Repair Fund Revenue</b>						
17-00-4041 Sales Tax - Dedicated Streets	344,021	451,602	600,000	482,339	675,000	825,000
<b>Total Street Repair Fund Revenue</b>	<b>344,021</b>	<b>451,602</b>	<b>600,000</b>	<b>482,339</b>	<b>675,000</b>	<b>825,000</b>
<b>Street Repair Fund Expenditure</b>						
17-80-5335 Street Maintenance	22,500	95,125	450,000	-	450,000	500,000
17-80-9421 CIP-40 Lavon Trail Pkwy - Pres to Rosewood	-	-	165,000	-	165,000	-
17-80-9426 CIP-36 Lake Road Paving - Ph 2	-	-	1,000,000	-	1,000,000	-
<b>Total Street Repair Expenditure</b>	<b>22,500</b>	<b>95,125</b>	<b>1,615,000</b>	<b>-</b>	<b>1,615,000</b>	<b>500,000</b>
<b>Change in Financial Position</b>	<b>321,521</b>	<b>356,477</b>	<b>(1,015,000)</b>	<b>482,339</b>	<b>(940,000)</b>	<b>325,000</b>
<b>ESTIMATED ENDING RESOURCES (Net)</b>			<b>339,846</b>	<b>1,776,361</b>	<b>407,053</b>	<b>732,053</b>

MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
<b>ESTIMATED BEGINNING RESOURCES</b>			29,015	29,015	29,015	18,275
<b>REVENUE</b>						
34-25-4212 Court - Technology			4,800	3,806	5,080	4,500
34-25-4217 Court - Building Security Fees			6,000	4,894	6,530	6,000
<b>Total Revenues</b>	-	-	<b>10,800</b>	<b>8,700</b>	<b>11,610</b>	<b>10,500</b>
<b>EXPENDITURES</b>						
34-25-5100 Supplies			1,000	541	730	1,000
34-25-5526 Municipal Technology Exp			6,000	3,538	4,720	5,000
34-25-5560 Contract Labor - Bailiffs			2,400	1,425	1,900	2,400
34-25-9103 Improvements			15,000	-	15,000	-
<b>Total Expenditures</b>	-	-	<b>24,400</b>	<b>5,504</b>	<b>22,350</b>	<b>8,400</b>
<b>Change in Financial Position</b>	-	-	<b>(13,600)</b>	<b>3,196</b>	<b>(10,740)</b>	<b>2,100</b>
<b>ESTIMATED ENDING RESOURCES (Net)</b>	-	-	<b>15,415</b>	<b>32,211</b>	<b>18,275</b>	<b>20,375</b>

<b>TIRZ #2 FUND</b>	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Adopted/ Amended</b>	<b>FY25 YTD 06/2025</b>	<b>FY25 Projected</b>	<b>FY26 Proposed</b>
<b>ESTIMATED BEGINNING RESOURCES</b>			49,860	27,946	27,946	178,546
<b>TIRZ/TIF Fund Revenue</b>						
24-00-4001 Property Taxes	-	35,229	161,775	161,775	161,780	509,080
24-00-4519 Logic - Interest	-	789	1,100	951	1,270	1,500
<b>Total TIRZ/TIF Fund Revenue</b>	<b>-</b>	<b>36,017</b>	<b>162,875</b>	<b>162,726</b>	<b>163,050</b>	<b>510,580</b>
<b>TIRZ/TIF Fund Expenditure</b>						
24-00-5440 Professional Services - Other	66	8,138	15,000	5,582	12,450	25,000
<b>Total TIRZ/TIF Expenditure</b>	<b>66</b>	<b>8,138</b>	<b>15,000</b>	<b>5,582</b>	<b>12,450</b>	<b>25,000</b>
<b>Change in Financial Position</b>	<b>(66)</b>	<b>27,879</b>	<b>147,875</b>	<b>157,144</b>	<b>150,600</b>	<b>485,580</b>
<b>ESTIMATED ENDING RESOURCES (Net)</b>	<b>(66)</b>	<b>27,879</b>	<b>197,735</b>	<b>185,090</b>	<b>178,546</b>	<b>664,126</b>

Public Safety Fees Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
<b>ESTIMATED BEGINNING RESOURCES</b>			-	664,000	664,000	1,084,010
<b>Public Safety Fees Fund Revenue</b>						
33-00-4360 Elevon Public Safety Fee	30,000	477,000	-	208,000	277,340	-
33-00-4361 Trails of Lavon Public Safety Fee	7,500	149,500	-	107,000	142,670	-
<b>Total Public Safety Fees Fund Revenue</b>	<b>37,500</b>	<b>626,500</b>	-	<b>315,000</b>	<b>420,010</b>	-
<b>Public Safety Fees Fund Expenditure</b>						
33-55-5548 Dispatch Services	-	-	-	-	-	-
<b>Total Public Safety Fees Expenditure</b>	-	-	-	-	-	-
<b>Change in Financial Position</b>	<b>37,500</b>	<b>626,500</b>	-	<b>315,000</b>	<b>420,010</b>	-
<b>ESTIMATED ENDING RESOURCES (Net)</b>	<b>37,500</b>	<b>626,500</b>	-	<b>979,000</b>	<b>1,084,010</b>	<b>1,084,010</b>

UTILITY FUND	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
<b>ESTIMATED BEGINNING RESOURCES/TRANSFERS IN ESCROW FOR TRAILS OF LAVON WWTP (BEAR CREEK WWTP EXPANSION)</b>			11,996,509	13,509,565	13,509,565	10,156,305
			1,930,000	1,930,000	1,930,000	1,930,000
<b>UTILITY FUND REVENUE</b>						
<b>Administration</b>						
20-00-4520 Interest - IB Utility	25,737	59,600	40,000	28,407	39,900	40,000
20-00-4521 Interest - IB Sewer Tap	35,081	122,713	85,000	64,038	83,910	85,000
20-10-4240 Police - Fines/Fees	-	-	-	2,454	-	-
<b>Total Administration</b>	<b>60,818</b>	<b>182,314</b>	<b>125,000</b>	<b>94,898</b>	<b>123,810</b>	<b>125,000</b>
<b>Accounting Adjustment</b>						
20-00-4805 Transfer from General Fund	1,930,000	-	-	-	-	-
<b>Total Adjustment</b>	<b>1,930,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sanitary Sewer</b>						
20-85-4110 Sewer Charges	1,257,484	1,677,950	2,250,000	1,722,347	2,294,160	2,500,000
20-85-4202 Administration Fee	61,225	76,528	100,000	87,125	100,550	125,000
20-85-4230 Sewer Tap Fee	2,702,041	6,671,700	4,000,000	3,755,100	3,984,800	3,000,000
20-85-4231 Bear Creek Trunk Recovery Fee	136,898	(9,528)	33,000	32,977	33,000	-
20-85-4232 Sewer Infrastructure Fees	-	24,947	30,000	25,091	31,200	30,000
20-85-4299 Late Fees	38,229	54,071	45,000	45,092	47,950	50,000
20-85-4330 Online Permit Payments	475	-	1,000	1,492	1,800	-
20-85-4806 Transfer In	-	2,331,675	-	-	-	-
20-00-4807 Transfer from Debt Service	-	581,220	-	-	-	-
<b>Total Sanitary Sewer</b>	<b>4,196,352</b>	<b>11,408,563</b>	<b>6,459,000</b>	<b>5,669,224</b>	<b>6,493,460</b>	<b>5,705,000</b>
<b>Solid Waste</b>						
20-86-4115 Solid Waste Income	877,880	1,004,837	1,100,000	820,218	1,124,900	1,275,000
<b>Total Solid Waste</b>	<b>877,880</b>	<b>1,004,837</b>	<b>1,100,000</b>	<b>820,218</b>	<b>1,124,900</b>	<b>1,275,000</b>
<b>Total Revenue</b>	<b>5,135,051</b>	<b>12,595,713</b>	<b>7,684,000</b>	<b>6,584,339</b>	<b>7,742,170</b>	<b>7,105,000</b>
<b>UTILITY FUND EXPENDITURES</b>						
<b>Sanitary Sewer</b>						
20-85-4231 Bear Creek Trunk Recovery Fee	-	-	-	-	-	-
20-85-5210 Electricity	82,146	78,973	120,000	59,725	79,640	120,000
20-85-5390 Sewer System Maintenance	3,007	21,262	65,000	10,090	13,460	50,000
20-85-5440 Professional Services - Other	-	-	-	-	-	20,000
20-85-5590 O&M Contract	584,963	663,819	690,000	578,771	744,530	1,097,000
20-85-5725 Training & Licenses	-	-	-	-	-	2,500
20-85-5801 Transfer to General Fund (overhead)	1,108,000	695,000	695,000	695,000	695,000	700,000
20-85-5804 Transfer to Debt Service	190,000	-	-	-	-	-
20-85-5808 Transfer to General Fund (debt)	-	-	418,340	418,340	418,340	583,600
20-85-9412 CIP-21 Bear Creek WWTP Expansion Ph 4	-	-	3,000,000	-	3,000,000	-
20-85-9422 CIP-38 Elevon/Lavon North WWTP Constr	-	6,250	5,000,000	-	5,000,000	-
20-85-9423 Sewer System Improvements	-	5,008	200,000	2,340	3,120	100,000
20-85-9424 CIP-42 Lavon East WWTP	-	-	2,000,000	-	2,000,000	-
<b>Total Sanitary Sewer</b>	<b>1,968,116</b>	<b>1,470,311</b>	<b>12,188,340</b>	<b>1,764,266</b>	<b>11,954,090</b>	<b>2,673,100</b>
<b>Solid Waste</b>						
20-86-5100 Office Supplies	6,513	2,017	3,000	2,539	3,390	4,200
20-86-5104 Billing Supplies	15,164	23,665	30,000	20,396	27,200	36,000
20-86-5190 Office Furniture & Equipment	-	-	2,500	-	2,500	500
20-86-5515 Credit Card Contract	2,952	3,461	4,000	3,118	4,160	5,400
20-86-5520 SAAS Contracts	593	4,552	8,000	6,932	8,000	8,500
20-86-5595 Solid Waste Contract	680,084	746,124	880,000	476,969	798,800	1,130,500
20-86-5785 Sales Tax	64,841	73,501	85,000	52,168	83,290	97,100
20-86-5802 Transfer to General Fund (overhead)	144,000	144,000	144,000	144,000	144,000	149,000
<b>Total Solid Waste</b>	<b>914,148</b>	<b>997,319</b>	<b>1,156,500</b>	<b>706,122</b>	<b>1,071,340</b>	<b>1,431,200</b>
<b>Total Expenditure</b>	<b>2,882,264</b>	<b>2,467,630</b>	<b>13,344,840</b>	<b>2,470,387</b>	<b>13,025,430</b>	<b>4,104,300</b>
<b>Change in Financial Position</b>	<b>2,252,786</b>	<b>10,128,083</b>	<b>(5,660,840)</b>	<b>4,113,952</b>	<b>(5,283,260)</b>	<b>3,000,700</b>
<b>ESTIMATED ENDING RESOURCES (Net)</b>	<b>2,252,786</b>	<b>10,128,083</b>	<b>8,265,670</b>	<b>19,553,517</b>	<b>10,156,305</b>	<b>15,087,005</b>