

**CITY OF LAVON, TEXAS**

**ORDINANCE NO. 2024-08-07**

Adopting Budget FY 2024-25

**AN ORDINANCE OF THE CITY OF LAVON, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Manager has submitted to the Mayor and City Council a proposed budget of the expenditures and revenues of all City Departments, Divisions, and Offices for the Fiscal Year 2024-2025; and

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

**WHEREAS**, the City Council after considering testimony at public hearings on August 6, 2024 and August 20, 2024, reviewing departmental services and studying the submitted budget has determined that the proposed FY 2024-25 budget will sufficiently provide for services for the residents of the City of Lavon and that the budget should be approved and adopted;

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

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

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

**Section 3.** That all other ordinances and code provisions in conflict herewith are hereby repealed to the extent of any such conflict or inconsistency.

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

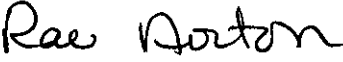
**Section 5.** That the necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this ordinance shall take effect immediately from and after its passage, as the law in such case provides.

**DULY PASSED AND APPROVED** by the City Council of the City of Lavon, Texas, on this 20<sup>th</sup> day of August 2024.

APPROVED:

  
Vicki Sanson, Mayor

ATTEST:

  
Rae Norton, City Secretary



**RECORD VOTE**

<b><u>Council Member</u></b>	<b><u>Voted For</u></b>	<b><u>Voted Against</u></b>	<b><u>Absent</u></b>
Mike Shepard, Place 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mike Cook, Place 2, Mayor Pro Tem	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kay Wright, Place 3	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ted Dill, Place 4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lindsey Hedge, Place 5	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**CITY OF LAVON, TEXAS**  
**ORDINANCE NO. 2024-08-07**  
**EXHIBIT A**  
**ANNUAL BUDGET**  
**FY 2024-2025**

# City of Lavon

## FY25 Proposed Budget

### 8/20/2024

<b>General Fund</b>	
Beginning Resources	8,572,096
Revenue	6,815,390
Expenses	10,036,040
Ending Resources	5,351,446
<b>Interest &amp; Sinking Fund</b>	
Beginning Resources	433,155
Revenue	2,067,960
Expenses	2,050,250
Ending Resources	450,865
<b>Streets - Tax Funded</b>	
Beginning Resources	1,354,846
Revenue	450,000
Expenses	1,615,000
Ending Resources	189,846
<b>Streets - Fee Funded</b>	
Beginning Resources	415,570
Revenue	-
Expenses	275,000
Ending Resources	140,570
<b>Municipal Court Security Fund</b>	
Beginning Resources	22,240
Revenue	3,500
Expenses	2,400
Ending Resources	23,340
<b>TIRZ 2 Fund</b>	
Beginning Resources	49,860
Revenue	171,300
Expenses	10,000
Ending Resources	211,160
<b>Utilities Fund</b>	
Beginning Resources	13,926,509
Revenue	6,575,000
Expenses	13,138,340
Ending Resources	7,363,170
Total Beginning Resources	24,774,276
Total Revenues	16,083,150
Total Expenses	27,127,029
Total End Resources	13,730,397
<b>Lavon Economic Development Corporation</b>	
Beginning Resources	800,000
Revenue	450,000
Expenses	1,250,000
Ending Resources	-



# FY 2024-25 PROPOSED BUDGET

Filed with City Secretary  
July 17, 2024  
in accordance with state law

# City of Lavon

## Fiscal Year 2024-2025

### Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$621,355, which is a 16.76 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 \$364,118.

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

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

### Property Tax Rate Comparison

	<b>2024-2025</b>	<b>2023-2024</b>
Property Tax Rate:	\$0.420000/100	\$0.420000/100
No-New-Revenue Tax Rate:	\$0.391501/100	\$0.386852/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.277415/100	\$0.242876/100
Voter-Approval Tax Rate:	\$0.479024/100	\$0.374629/100
Debt Rate:	\$0.191627/100	\$0.123253/100

Total debt obligation for City of Lavon secured by property taxes: \$2,020,250.00



## City of Lavon Budget Planning Calendar 2024-25

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*The calendar is based on a proposed tax rate that may exceed the voter approval tax rate and that does not exceed the de minimis tax rate or trigger an automatic election.*

<u>Apr-Jun</u>	Department Directors review ytd and work on budget projections and proposals
<u>Apr 16</u>	Budget Work Session and additional dates
<u>Jul 2</u>	Budget Work Session
<u>Jul 16</u>	Budget Work Session – present tax rates to City Council
<u>Jul 18</u>	File proposed Budget with City Secretary and post on website
<u>Jul 25</u>	Deadline for the appraisal district to certify values to taxing units Collin County Tax A/C calculate no-new tax rate and voter-approval tax rate
<u>Jul 25</u>	Send newspaper notice for Budget PH
<u>Jul 30</u>	Budget Work Session and if proposed tax rate will exceed the No-New Revenue or Voter-Approval Tax Rate (whichever is lower), take record vote and schedule Public Hearing on the Tax Rate
<u>Jul 31</u>	Publish <u>budget</u> public hearing notice for 8/6 PH
<u>Aug 6</u>	Budget Public Hearing
<u>Aug 7</u>	Post NNR, VAR and debt info on website homepage
<u>Aug 7</u>	CCAD mails Transparency Postcards
<u>Aug 7</u>	Publish <u>tax rate</u> public hearing notice for 8/20 PH – proposed tax rate (send 8/1)
<u>Aug 20</u>	Regular meeting - <b>Public Hearings</b> on Tax Rate and Budget
<u>Aug 20</u>	Consider Proposed Tax Rate Consider Proposed Budget and Fee Schedule
<u>Aug 29</u>	Provide approved tax rate information to Collin County Tax Office (deadline 9-20)
<u>Oct 1</u>	New Fiscal Year begins



## 2023 STRATEGIC PLAN EXECUTIVE SUMMARY

### CORE PURPOSE

*The City organization exists to:*

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



## TWO-YEAR GOALS

*Lavon, where we...*

*Plan & design our community*

*Protect what's important*

*Nurture our relationships*

*Distinguish ourselves from the rest*

*Invest in Lavon's future*

*Communicate with each other*

*Enjoy family fun*

**TAX RATE REVIEW**  
**07-26-2024**

TAX RATES	
NNR	0.391501
NNR M&O	0.277415
VAR w inc	0.479024
VAR M&O	0.287124
VAR unsd Inc	0.000273
DeMin	0.517564
Debt	0.191627

calculated per Collin County Tax Assessor Collector / no freeze inc			
	rate	levy	percentage
I&S	0.191627	\$ 1,974,613.18	45.63%
M&O	0.228373	\$ 2,353,260.95	54.37%
<b>Total Tax Rate</b>	<b>0.42</b>	<b>\$ 4,327,874.13</b>	<b>100%</b>

Current Year Total Taxable (line 18) \$ 1,140,508,270  
**Current Year Freeze-Adj Taxable (line 21) \$ 1,030,446,221**

		FY 2023-24	FY 2024-25		
		Last year per 2024 wks	OPTION 1 presented to Council 7-30-2024	De Minimis	No Risk - VAR
			Not Petitionable	Petitionable	Not petitionable
<b>Total Tax Rate</b>		0.42	0.42	0.517564	0.479024
<b>Freeze Adj Taxable Value</b>		\$ 883,999,058	\$ 1,030,446,221	\$ 1,030,446,221	\$ 1,030,446,221
<b>Estimated Total Levy</b>		\$ 3,713,923	\$ 4,327,874	\$ 5,333,219	\$ 4,936,085
	Est M&O	\$ 2,624,034	\$ 2,353,261	\$ 3,358,605	\$ 2,958,658
	Est I&S	\$ 1,089,889	\$ 1,974,613	\$ 1,974,613	\$ 1,974,613
	add freeze	\$ 264,150	\$ 340,114	\$ 340,114	\$ 340,114
	change M&O levy		\$ (270,773)	\$ 734,571	\$ 334,624
	rate as % of 2023 rate		100.00%	123.23%	114.05%

**NOTE: NO adverse impact on property owners with Over 65 or Disabled Persons Freeze**



**Certified Values  
July 24, 2024**

**Certified Taxable Value**

2021	\$487,814,893
2022	\$710,979,122
2023	\$980,036,069

**2024**

<b>Taxable Value</b>	<b>\$1,140,508,270</b>
<b>Freeze Adj Taxable Value</b>	<b>\$1,030,446,221</b>



## No New Revenue Tax Rate

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

**NO-NEW-REVENUE =**

**(LAST YEAR'S LEVY - LOST PROPERTY LEVY)**

**÷**

**(CURRENT TOTAL VALUE - NEW PROPERTY VALUE)**



## **Voter Approval Tax Rate**

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

**VOTER-APPROVAL TAX RATE =**

(NO-NEW-REVENUE M&O RATE x 1.035)

+

CURRENT DEBT RATE

+

UNUSED INCREMENT RATE



### Population Estimates (NCTCOG)

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

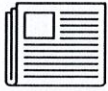
**Estimated population  
per # of utility accts**

**July 2024      8,714**

# Notices, Hearings and Elections on Tax Rates

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

### Notice in Newspaper or Mail



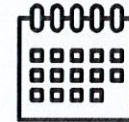
- Notice of public hearing required by Tax Code Section 26.05 – may not be held before the 5<sup>th</sup> day (not ISDs) after the chief appraiser of each CAD in which the taxing unit participates has delivered the notice by Section 26.04 (e-2) and complied with Section 26.17(f).

### Public Hearing



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

### Meeting to Adopt Tax Rate



- Governing body holds meeting to adopt tax rate
- Must not be held later than the 7<sup>th</sup> 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.

## NOTICE PUBLICATION REQUIREMENTS

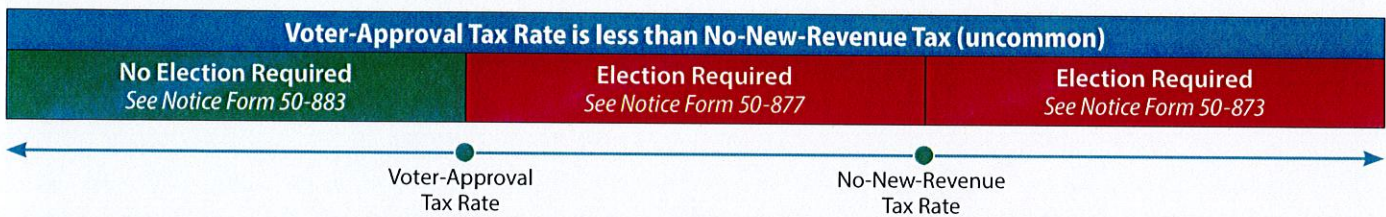
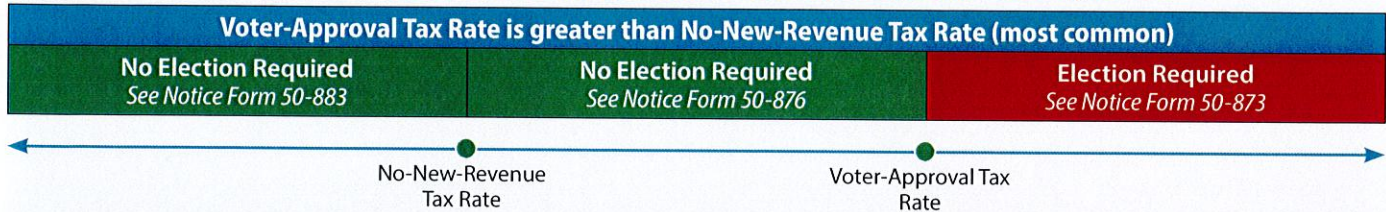
Taxing Units	Newspaper	Internet
Cities and Counties	Any Section (except the section in which legal notices and classified ads appear)	✓
School Districts	Any Section	Not Required Under Tax Code Section 26.06(g)
Small Taxing Districts	Legal Section or by Mail	✓
Water Districts	Any Section	Not Required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

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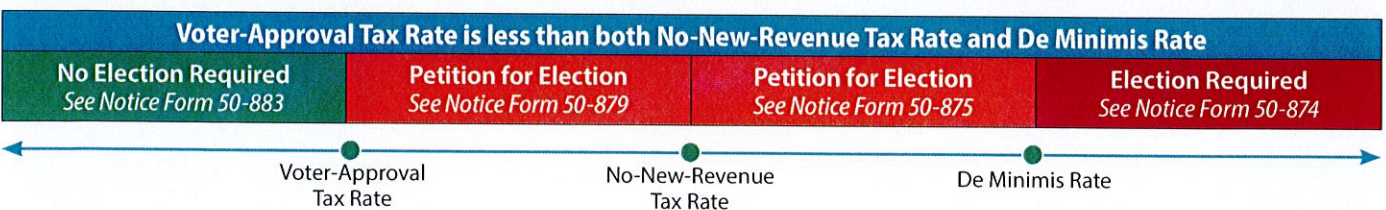
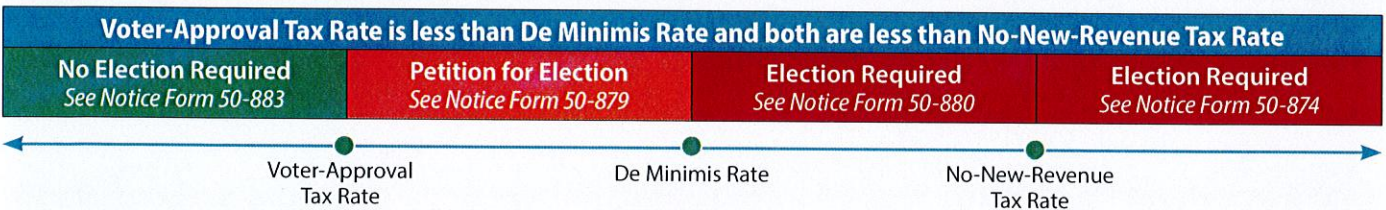
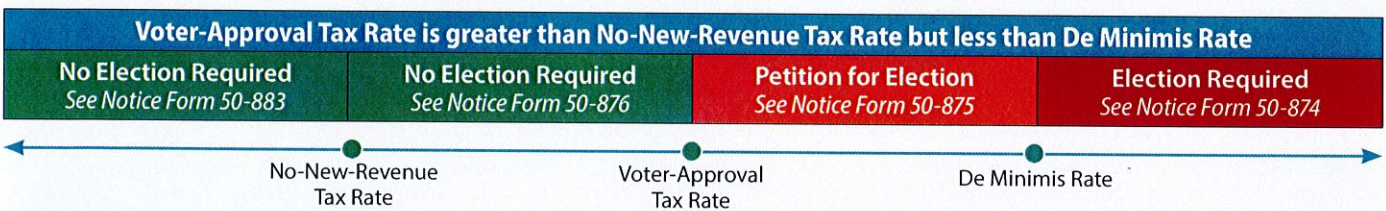
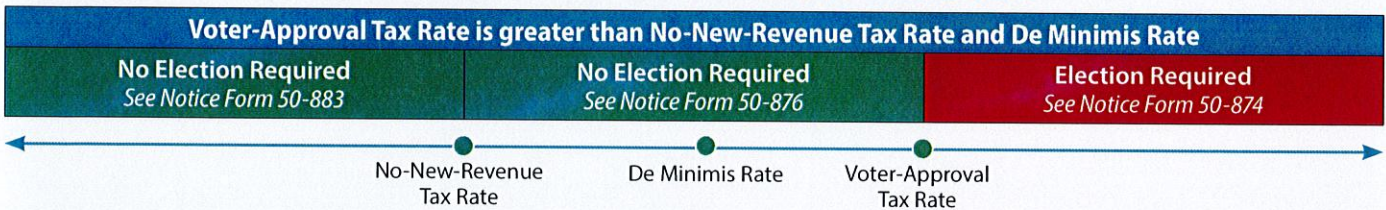
## TAX RATE ELECTION REQUIREMENTS

In most cases, if the governing body of a taxing unit adopts a tax rate that exceeds the voter-approval tax rate, it must hold an election for voters to approve the tax increase. There are scenarios in which the election is not required unless voters in the taxing unit petition for an election on the tax increase. **The graphics on this page and the next page describe these various scenarios.** Depending on where the adopted tax rate would be positioned on the line in relation to the no-new-revenue tax rate, voter-approval tax rate and de minimis rate (if applicable) indicates whether an election is required or if voters may petition for an election.

### Cities, Counties and Taxing Units other than Special Taxing Units

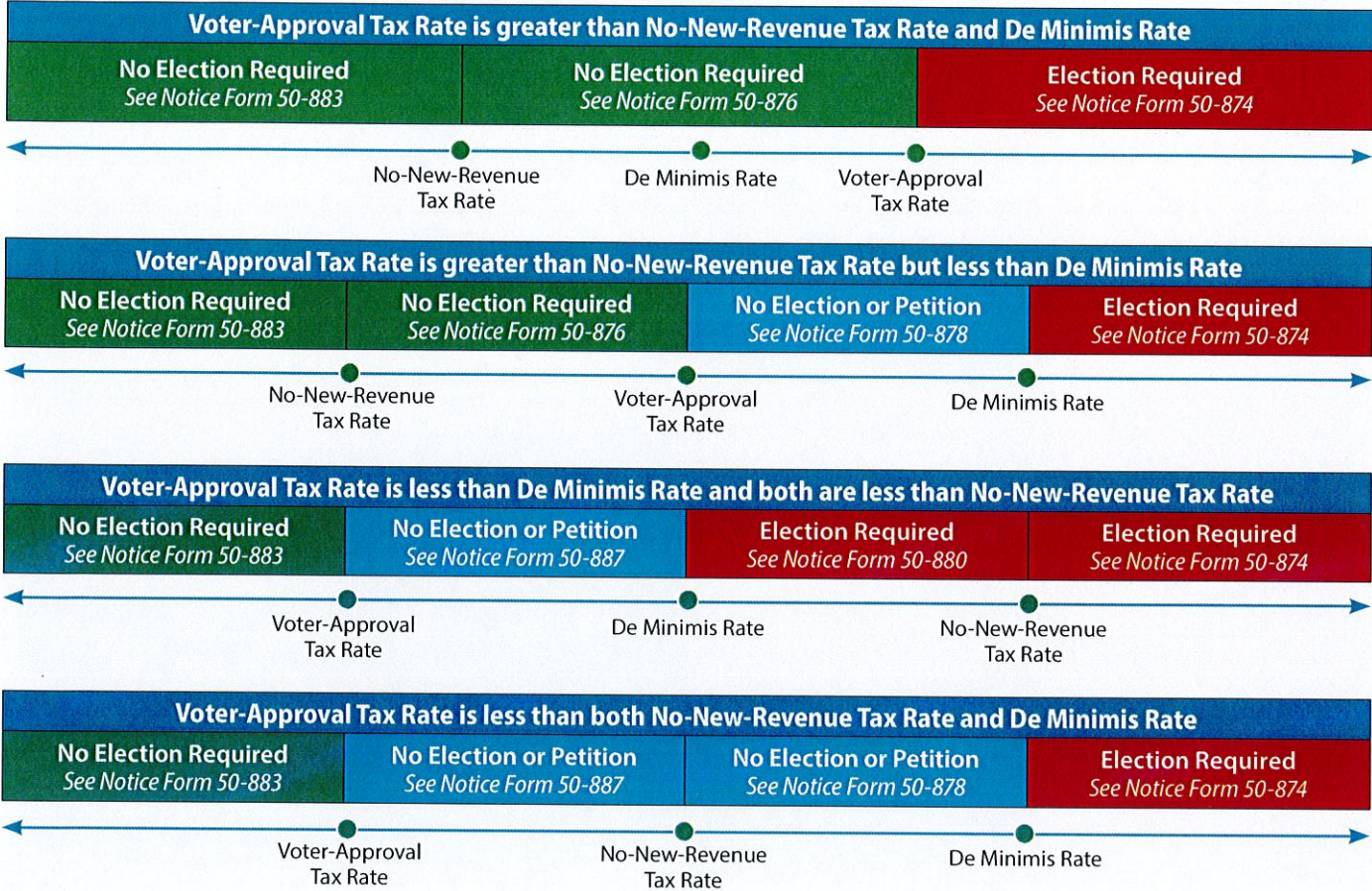


### Most Cities and Counties with De Minimis Rate



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### Small Cities (<30,000) that are Special Taxing Units



**COLLIN CENTRAL APPRAISAL DISTRICT  
2024 CERTIFIED TAXABLE VALUE  
JULY 18, 2024**

TAXING ENTITY NAME	ALLOWS FREEZE	2023 CERTIFIED TAXABLE VALUE, AS OF 7-20-2023	2024 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-23-2024 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) –See Footnote	2024 CERTIFIED TAXABLE VALUE COMPARED TO THE 2023 CERTIFIED TAXABLE VALUE	2024 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-23-2024	2024 TAXABLE VALUE OF ANNEXATIONS OR DEANNEXATIONS AS OF 7-23-2024	CALCULATED YEAR OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2024 AVERAGE MARKET VALUE OF HOMES AS OF 7-23-2024	2023 AVERAGE MARKET VALUE OF HOMES, AS OF 7-20-2023	2024 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-23-2024	2024 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-23-2024
<b>CITIES &amp; TOWNS</b>											
CITY OF ALLEN	NO	\$19,828,106,980	\$21,397,028,162	7.91%	\$315,369,321	\$0	6.32%	\$594,033	\$579,010		
CITY OF ANNA	NO	\$3,226,857,656	\$3,847,208,762	19.22%	\$396,916,332	\$1,003,409	6.89%	\$374,519	\$377,820		
CITY OF BLUE RIDGE	NO	\$84,869,052	\$98,411,332	15.96%	\$1,382,823	\$827,341	13.59%	\$209,575	\$193,623		
CITY OF CARROLLTON	NO	\$154,565,804	\$196,690,849	27.25%	\$0	\$0	N/A	N/A	N/A		
CITY OF CELINA	YES	\$5,316,258,584	\$7,147,014,694	34.44%	\$1,114,039,805	\$53,716,628	12.47%	\$845,801	\$825,154	\$489,759,388	\$6,677,255,306
CITY OF DALLAS	NO	\$7,263,617,719	\$7,767,321,173	6.93%	\$334,430,844	\$0	2.33%	\$667,521	\$636,569		
TOWN OF FAIRVIEW	NO	\$2,971,150,228	\$3,309,791,448	11.40%	\$93,605,212	\$0	8.25%	\$910,678	\$848,015		
CITY OF FARMERSVILLE	NO	\$475,860,248	\$503,560,603	5.82%	\$2,677,747	\$0	5.26%	\$281,269	\$284,525		
CITY OF FRISCO	YES	\$29,461,564,133	\$32,847,851,011	11.49%	\$1,213,989,013	\$0	7.37%	\$774,237	\$737,886	\$1,899,201,491	\$31,148,649,520
CITY OF GARLAND	NO	\$36,663,934	\$40,883,902	10.69%	\$0	\$0	10.68%	\$532,890	\$545,399		
CITY OF JOSEPHINE	YES	\$257,308,660	\$302,895,042	17.60%	\$23,785,050	\$96,034	8.32%	\$348,863	\$338,753	\$33,465,818	\$269,129,224
CITY OF LAVON	YES	\$982,394,776	\$1,173,912,319	19.49%	\$85,836,458	\$858,286	10.67%	\$396,952	\$400,481	\$112,271,643	\$1,061,640,676
LOWRY CROSSING	YES	\$262,043,036	\$300,199,013	14.56%	\$8,916,993	\$0	11.92%	\$448,105	\$464,905	\$90,965,089	\$239,233,924
CITY OF LUCAS	YES	\$2,217,708,648	\$2,496,780,658	12.58%	\$78,646,108	\$0	9.04%	\$1,102,913	\$1,034,648	\$371,510,622	\$2,125,270,036
CITY OF MCKINNEY	NO	\$36,718,724,084	\$40,853,928,634	10.72%	\$1,547,897,949	\$888,475	6.50%	\$574,579	\$561,660		
CITY OF MELISSA	NO	\$3,145,878,621	\$4,033,655,618	28.22%	\$660,144,664	\$382,792	7.22%	\$492,184	\$495,113		
CITY OF MURPHY	NO	\$3,416,499,228	\$3,723,077,756	8.97%	\$10,012,282	\$0	8.88%	\$619,642	\$582,901		
CITY OF NEVADA	NO	\$199,293,229	\$226,316,700	13.56%	\$13,388,002	\$0	6.84%	\$390,495	\$373,540		
TOWN OF NEW HOPE	NO	\$95,829,056	\$102,387,884	6.84%	\$512,220	\$0	6.31%	\$404,063	\$425,097		
CITY OF PARKER	NO	\$1,698,917,381	\$1,931,168,576	13.67%	\$60,082,151	\$0	10.13%	\$1,130,571	\$1,061,764		
CITY OF PLANO	YES	\$55,669,905,749	\$60,381,632,040	8.46%	\$886,381,573	\$0	6.87%	\$579,554	\$564,112	\$7,235,542,544	\$53,146,089,496

**Collin Central Appraisal District  
Tax Rates  
2023 Tax Year**

**Listed highest to lowest total rate - cities with paid police departments**

Entity	Total Rate	Exemptions Offered	M & O Rate	I & S Rate
Dallas City (CDA)	0.7357	DP, FR, HS, OV65	0.5317	0.2040
Farmersville City (CFC)	0.7124	DP, FR, GIT, OV65	0.4639	0.2485
Garland City (CGA)	0.6897	DP, FR, HS, OV65	0.3141	0.3756
Sachse City (CSA)	0.6504	DP, OV65	0.4562	0.1942
Celina City (CCL)	0.6122	DP, OV65	0.3159	0.2963
Royse City (CRY)	0.5840	DP, OV65	0.3181	0.2659
Richardson City (CRC)	0.5610	DP, OV65	0.3432	0.2178
Carrollton City (CCR)	0.5538	DP, FR, HS, OV65	0.4085	0.1452
Van Alstyne City (CVA)	0.5537	DP, FR, OV65	0.3261	0.2277
Wylie City (CWY)	0.5389	DP, OV65	0.3984	0.1405
Anna City (CAN)	0.5107	DP, FR, HS, OV65	0.3659	0.1448
Prosper Town (CPR)	0.5100	DP, FR, HS, OV65	0.3327	0.1773
Josephine City (CJO)	0.4681	DP, FR, GIT, OV65	0.3566	0.1115
Melissa City (CML)	0.4547	DP, FR, HS, OV65	0.3271	0.1277
Princeton City (CPN)	0.4402	DP, FR, OV65	0.2609	0.1794
Frisco City (CFR)	0.4322	DP, FR, HS, OV65	0.2893	0.1429
McKinney City (CMC)	0.4275	DP, FR, GIT, OV65	0.2867	0.1408
Allen City (CAL)	0.4205	DP, FR, HS, OV65	0.3232	0.0974
Lavon City (CLA)	0.4200	DP, FR, GIT, HS, OV65	0.2967	0.1233
Plano City (CPL)	0.4176	DP, FR, HS, OV65	0.3026	0.1150
Murphy City (CMR)	0.4080	DP, FR, GIT, OV65	0.2814	0.1267
Parker City (CPK)	0.3227	FR, GIT, OV65	0.3030	0.0197
Fairview Town (CFV)	0.3117	DP, OV65	0.2342	0.0775

**Listed highest to lowest total rate - cities without paid police departments**

Entity	Total Rate	Exemptions Offered	M & O Rate	I & S Rate
Blue Ridge City (CBL)	0.5000	DP, OV65	0.4482	0.0518
Weston City (CWS)	0.3600	DP, FR, OV65	0.3600	0.0000
Nevada City (CNV)	0.3200	FR, GIT, OV65	0.3200	0.0000
Lucas City (CLU)	0.2568	DP, HS, OV65	0.1854	0.0714
St Paul Town (CSP)	0.2500	FR, GIT, OV65	0.2500	0.0000
New Hope Town (CNH)	0.1827	DP, FR, GIT, OV65	0.1827	0.0000
Lowry Crossing City (CLC)	0.1525	DP, FR, OV65	0.1525	0.0000
<b>Other Taxing Jurisdictions</b>				
Community ISD	1.2750	DP, HS, OV65	0.7575	0.5000
Collin County (GCN)	0.1493	DP, FR, HS, OV65	0.1075	0.0419
Collin College (JCN)	0.0812	DP, FR, GIT, HS, OV65	0.0750	0.0062

**Collin Central Appraisal District  
Exemptions  
2023 Tax Year**

Entity	Exemptions Offered	HS Amount	OV65 Amount	OV65 Freeze	DP Amount	DP Freeze
Allen City (CAL)	DP, FR, HS, OV65	5.00% (\$5,000 min)	\$50,000		\$25,000	
Anna City (CAN)	DP, FR, HS, OV65	3.00% (\$5,000 min)	\$30,000		\$30,000	
Blue Ridge City (CBL)	DP, OV65	\$0	\$10,000		\$10,000	
Carrollton City (CCR)	DP, FR, HS, OV65	20.00% (\$5,000 min)	\$87,000		\$87,000	
Celina City (CCL)	DP, OV65	\$0	\$30,000	Yes	\$30,000	Yes
Dallas City (CDA)	DP, FR, HS, OV65	20.00% (\$5,000 min)	\$139,400		\$139,400	
Fairview Town (CFV)	DP, OV65	\$0	\$60,000		\$60,000	
Farmersville City (CFC)	DP, FR, GIT, OV65	\$0	\$10,000		\$20,000	
Frisco City (CFR)	DP, FR, HS, OV65	15.00% (\$5,000 min)	\$80,000	Yes	\$80,000	Yes
Garland City (CGA)	DP, FR, HS, OV65	10.00% (\$5,000 min)	\$56,000		\$56,000	
Josephine City (CJO)	DP, FR, GIT, OV65	\$0	\$10,000	Yes	\$10,000	Yes
Lavon City (CLA)	DP, FR, GIT, HS, OV65	1.00% (\$5,000 min)	\$20,000	Yes	\$20,000	Yes
Lowry Crossing City (CLC)	DP, FR, OV65	\$0	\$15,000	Yes	\$15,000	Yes
Lucas City (CLU)	DP, HS, OV65	8.00% (\$5,000 min)	\$50,000	Yes	\$50,000	Yes
McKinney City (CMC)	DP, FR, GIT, OV65	\$0	\$85,000		\$85,000	
Melissa City (CML)	DP, FR, HS, OV65	5.00% (\$5,000 min)	\$30,000		\$30,000	
Murphy City (CMR)	DP, FR, GIT, OV65	\$0	\$50,000		\$50,000	
Nevada City (CNV)	FR, GIT, OV65	\$0	\$10,000		\$0	
New Hope Town (CNH)	DP, FR, GIT, OV65	\$0	\$50,000		\$50,000	
Parker City (CPK)	FR, GIT, OV65	\$0	\$50,000		\$0	
Plano City (CPL)	DP, FR, HS, OV65	20.00% (\$5,000 min)	\$40,000	Yes	\$40,000	Yes
Princeton City (CPN)	DP, FR, OV65	\$0	\$25,000	Yes	\$25,000	Yes
Prosper Town (CPR)	DP, FR, HS, OV65	15.00% (\$5,000 min)	\$10,000	Yes	\$3,000	Yes
Richardson City (CRC)	DP, OV65	\$0	\$130,000		\$130,000	
Royse City (CRY)	DP, OV65	\$0	\$6,000	Yes	\$5,000	
Sachse City (CSA)	DP, OV65	\$0	\$50,000	Yes	\$50,000	Yes
St Paul Town (CSP)	FR, GIT, OV65	\$0	\$50,000		\$0	
Van Alstyne City (CVA)	DP, FR, OV65	\$0	\$5,000	Yes	\$0	Yes
Weston City (CWS)	DP, FR, OV65	\$0	\$20,000	Yes	\$20,000	Yes
Wylie City (CWY)	DP, OV65	\$0	\$30,000	Yes	\$30,000	Yes
Collin College (JCN)	DP, FR, GIT, HS, OV65	20.00% (\$5,000 min)	\$100,000	Yes	\$100,000	Yes
Collin County (GCN)	DP, FR, HS, OV65	5.00% (\$5,000 min)	\$30,000	Yes	\$20,000	Yes
Collin College (JCN)	DP, FR, GIT, HS, OV65	20.00% (\$5,000 min)	\$100,000	Yes	\$100,000	Yes

### TOTAL TAX RATE BREAKDOWN



Community ISD  
69%

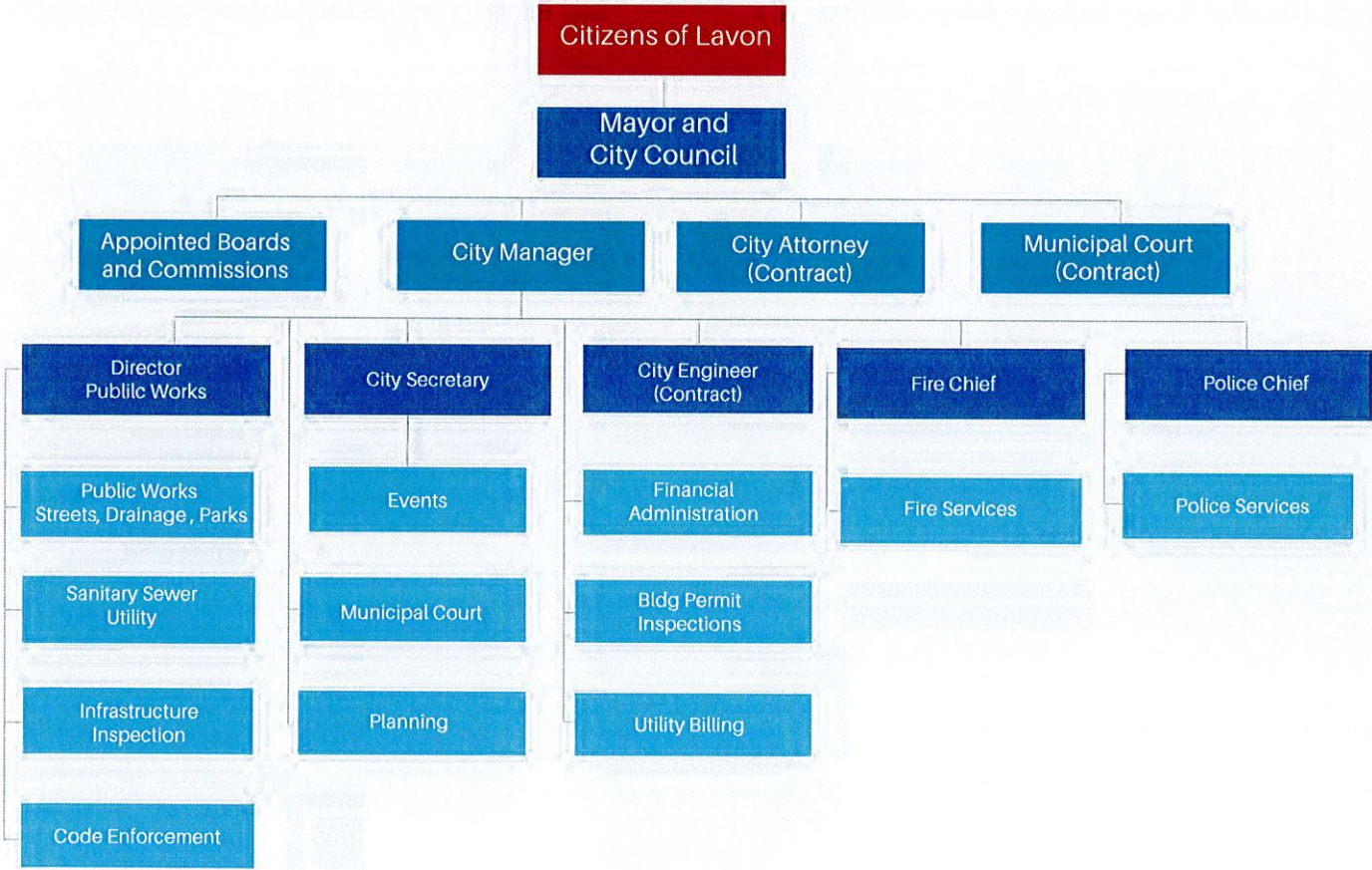
City of Lavon  
20%

Collin County  
7%

Collin College  
4%

# City of Lavon

## Organizational Chart



<b>Authorized Staffing Plan</b>	<b>2018-19 ACTUAL</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 APPROVED AMENDED</b>	<b>2023-24 APPROVED</b>	<b>2024-25 PROPOSED</b>
Municipal Court Services							
Municipal Court Clerk	1	1	1	1	1	1	1
Total	1	1	1	1	1	1	1
Administration Services							
City Manager	0.5	0.5	1	1	1	1	1
City Secretary	0.5	0.5	1	1	1	1	1
Accounting Administrator	1	1	1	1	1	1	1
Municipal Services Coordinator	1	1	1	1	1	1	1
Utility Billing Clerk	1	1	0	1	1	1	1
IT Specialist	0	0	1	1	0	0	0
Total	4	4	5	6	5	5	5
Development Services							
Inspector (prev in PW)	0	0	0	0	1	1	1
PT Planning Coordinator	0	0	0	0	0	0	0.5
Total	0	0	0	0	0	0	1.5
Fire Services							
Fire Chief	1	1	1	1	1	1	1
Fire Lieutenant	0	0	0	0	1	3	3
Fire Driver	0	0	0	0	0	3	3
Firefighter/Paramedic	0	0	0	0	0	2	2
Firefighter-EMT/B	0	0	0	3	6	1	4
Administrative Assistant	0	0	0	0	0.5	0.5	1
Total	1	1	1	4	8.5	10.5	14
Police Services							
Police Chief	1	1	1	1	1	1	1
Police Captain	0	0	0	1	1	1	1
Police Lieutenant	1	1	1	0	0	0	0
Police Sergeant	1	2	2	2	3	5	5
Detective Corporal	1	1	1	2	2	2	2
Patrol Officer	6	7	7	7	8	8	9
PT Patrol Officer	0	0	0	0	0.5	0.5	0.5
Patrol Support	0	0	0	0	0	1	1
Evidence Tech/Admin Asst	0	0	0	0	1	1	1
Total	10	12	12	13	16.5	19.5	20.5
Public Works Services							
Director of Public Works	1	1	1	1	1	1	1
Code Enforcement Officer	0	0	0	0	0.5	0.5	0.5
Facilities Technician	0	0	0	0	0	0	1
Crewleader	0	0	0	1	1	1	0
PW Maintenance Worker II	2	2	2	2	2	2	2
PW Maintenance Worker I	0	0	0	0	0	2	2
PT Maintenance Worker-seasonal	0	0	0	0	0	0.5	0.5
Total	3	3	3	4	4.5	7	7
<b>Total Positions Authorized</b>	<b>19</b>	<b>21</b>	<b>22</b>	<b>28</b>	<b>35.5</b>	<b>43</b>	<b>47.5</b>

## DESCRIPTIVE CHART OF ACCOUNTS

Description	GL Code	General Rule	Examples	Important	DO NOTS
Office Supplies	5100	consumed/used for office or administrating purposes	paper, accessories, toner, copies, batteries, cleaning supplies, paper towels, toilet paper, stamps, shipping		
Council Supplies	5101	consumed/used by City Council			Council travel & training is 5735
MS-4 Educational Supplies	5102	supplies for program			
Community Policing Supplies	5103	supplies for programs	babysitter club supplies		
Child Abuse Interlocal - Supplies	5105	supplies for program			
Community Event Supplies	5107	consumed/used for Community Events			not monetary donations
Operating Supplies	5125	consumed/used by the department, but not for administrative purposes	Batteries, shareable supplies, nitrile gloves, shovels, saw blades, screwdrivers, safety glasses	consumable, disposable, easily lost	
EMS Supplies	5130	consumed/used for EMS only	oxygen refill, biohazard disposal		
Uniforms	5155	purchase of uniforms	shirts, pants, jackets, boots, hard hats, belts		not cleaning, not consumables, not easily lost
Personal Protection Equipment	5160	purchase of PPE	ballistic vests, SCBA gear		not cleaning, not consumables
Furniture & Office Equipment	5190	furniture, office equipment	computers, scanners, printers, varidesk, furniture, cell phones, ipads	less than \$5000 each	not consumables, not replaceable at a whim, not related to a capital project
Tools & Equipment	5195	operating tools, operating equipment	weedeater, circular saw, traffic cones, barricades	less than \$5000 each	not consumables, not replaceable at a whim, not related to a capital project
Phone, Internet	5200	utility cost			not equipment, not supplies
Electricity	5210	utility cost for departmental buildings			

Electricity - Street Lights	5211	utility cost of street lights			
Electricity - Storm Sirens	5212	utility cost of storm sirens			
Natural Gas	5220	utility cost			
Water	5230	utility cost			
Fuel	5240	gasoline and diesel	includes toll tag cost		
Building Maintenance	5305	building, attached equipment for building	Wall repairs, oven repairs, gate repairs, door repairs		if increases life or value, than Capital
Grounds Maintenance	5310		mowing, sod, flowers		
Vehicle Maintenance	5315	vehicle repairs, vehicle insurance deductibles, vehicle ins claim pmts	fire extinguisher inspection, inspection, oil change, bulk purchase of oil	Identify the veh # when possible	
Apparatus Maintenance	5316	maintenance and repairs of apparatus and attachments			
Equipment Maintenance	5325	maintenance and repairs of equipment	tune ups, oil changes, yrly maint, repair parts		not perm attached to building or system, not a vehicle
Storm Siren O&M	5330	maintenance and repairs of storm sirens			
Streets/Sidewalks Maintenance	5335				
Sign Maintenance	5340				
Drainage Maintenance	5355				
Mosquito Control	5385	chemicals and services			
Septic System Maintenance	5395				

Attorney	5401	Attorney			CIP legal is CIP exp, not GF exp
Judge	5402	Judge			
Prosecutor	5403	Prosecutor			
Auditor	5410	Auditor			
Engineer	5415	Engineer	FY25 - infrastructure, thoroughfare, comprehensive plans		CIP engineer is CIP exp, not GF exp
Tax Assessor/Collector	5425	Tax Assessor/Collector			
Central Appraisal District	5430	Central Appraisal District			
Professional Services - Other	5440	Professional Services, usually for an approved project	Medical Director		
Insurance - Management Liability	5460				not claims deductibles/payouts
Insurance - Law Enforcement Liability	5465				not claims deductibles/payouts
Insurance - Facilities	5470				not claims deductibles/payouts
Insurance - Vehicles & Equipment	5475				not claims deductibles/payouts
Advertising & Legal Notices	5510	Advertising, Job postings, Legal notices			CIP legal is CIP exp, not GF exp
Credit Card Contract	5515	Credit card processing fees			
SAAS Contracts (software/app service)	5520	Contractual use of software, app, or online platform		includes setup, yearly fees	not supplies, equipment, nor hardware
Technology Services Contract	5525	Service contract for professional			not software, supplies, equipment

Medical Services	5530		drug test, flu shots, MVR, minor non-workers comp needs		Bluestar Diag is Training -5725
Ambulance Service	5536				
Cleaning Service	5540				
Election Services	5545				
Jury Service	5546				
Fire Marshal Contract	5547				
Dispatch Service	5548				
Fire Alarm Monitoring Service	5549				
Inmate Boarding Contract	5551				
Animal Control Service	5552				
Contract Labor	5560				
Code Enforcement Services	5565				
Inspection Services	5570	Professional Services - Inspector		Buildings - Dept 75; Infrastructure - Dept 80	
Sales Tax Incentive Rebate	5589				
Office/Equipment Leases	5601	Equipment Leases		***ANY lease over 12 mo***	not short-term rental
Membership Dues & Fees	5700	pmt to an organization that gives special access	newspaper subscriptions, Amazon Prime, TX smart buy, memberships, standards renewals.		

Travel & Meals	5720	all travel and meal expenses	meals, hotels, tolls or fuel reimbursement		
Training & Licenses	5725	training, licensing	classes, books, tests, fingerprinting, Bluestar Diagnostics		not food, not travel
Staff Development	5730	morale booster	food, gift cards, flowers		
Council Training & Travel	5735			only for Council	
Capital Outlay - Remodel	9102	related to the building		Project must be more than \$5000	not just a repair, must add value or life
Capital Outlay - Improvements	9103	related to the building	includes cost of demolition	Project must be more than \$5000	not just a repair, must add value or life
Capital Outlay - Furnishings	9104	furniture	furniture, delivery	Project must be more than \$5000	
Capital Outlay - Vehicle	9220	vehicle, and related costs	vehicle, decals, wiring, lights, attached equipment	Project must be more than \$5000	
Capital Outlay - Equipment	9221	equipment, and related costs	equipment, delivery	Project must be more than \$5000	
Capital Outlay - Heavy Equipment	9222	heavy equipment, and related costs	heavy equipment, delivery	Project must be more than \$5000	
Capital Outlay - Radios	9224	new radio system, or massive radio upgrade		Project must be more than \$5000	
Capital Outlay - Fire Apparatus	9226	apparatus, and related costs	apparatus, decals, attached equipment, delivery	Project must be more than \$5000	

# City of Lavon

## FY25 Proposed Budget

### 8/20/2024

<b>General Fund</b>	
Beginning Resources	8,572,096
Revenue	6,815,390
Expenses	10,036,040
Ending Resources	5,351,446
<b>Interest &amp; Sinking Fund</b>	
Beginning Resources	433,155
Revenue	2,067,960
Expenses	2,050,250
Ending Resources	450,865
<b>Streets - Tax Funded</b>	
Beginning Resources	1,354,846
Revenue	450,000
Expenses	1,615,000
Ending Resources	189,846
<b>Streets - Fee Funded</b>	
Beginning Resources	415,570
Revenue	-
Expenses	275,000
Ending Resources	140,570
<b>Municipal Court Security Fund</b>	
Beginning Resources	22,240
Revenue	3,500
Expenses	2,400
Ending Resources	23,340
<b>TIRZ 2 Fund</b>	
Beginning Resources	49,860
Revenue	171,300
Expenses	10,000
Ending Resources	211,160
<b>Utilities Fund</b>	
Beginning Resources	13,926,509
Revenue	6,575,000
Expenses	13,138,340
Ending Resources	7,363,170
Total Beginning Resources	24,774,276
Total Revenues	16,083,150
Total Expenses	27,127,029
Total End Resources	13,730,397
<b>Lavon Economic Development Corporation</b>	
Beginning Resources	800,000
Revenue	450,000
Expenses	1,250,000
Ending Resources	-

General Fund		FY22 Actual	FY23 Actual	FY24 Adopted/ Amended	FY24 YTD 06/2024	FY24 Projected	FY25 Proposed
<b>ESTIMATED BEGINNING RESOURCES</b>							
	Estimated Beginning Resources		2,318,227				
	Estimated Beginning Resources - Unrestricted			2,205,234	2,205,234	2,205,234	2,228,503
	Estimated Beginning Resources - Assigned for Capital Expense			3,567,662	3,567,662	3,567,662	6,343,593
<b>REVENUES</b>							
<b>Taxes</b>							
10-00-4001	Property Taxes	1,234,608	1,893,082	2,811,584	2,794,564	2,815,660	2,445,150
10-00-4040	Sales & Use Tax	516,287	656,307	700,000	648,987	910,320	900,000
10-00-4045	Mixed Beverage Sales Tax	127	1,795	2,500	1,763	2,360	2,500
10-00-4060	Franchise Fees	178,348	220,744	195,000	209,822	250,830	220,750
	<b>Total Taxes</b>	<b>1,929,369</b>	<b>2,771,927</b>	<b>3,709,084</b>	<b>3,655,136</b>	<b>3,979,170</b>	<b>3,568,400</b>
<b>Transfers In</b>							
10-00-4801	Transfer from Utility Fund - Sewer	99,996	1,108,000	695,000	695,000	695,000	695,000
10-00-4802	Transfer from Utility Fund - Solid Waste	171,996	144,000	144,000	144,000	144,000	144,000
10-00-48xx	Transfer from Utility Fund - Sewer (Debt)	-	-	-	-	-	418,340
10-00-4906	Transfer from CIP - Prof Services	27,923	-	-	-	-	-
10-55-4806	Transfer In for CIP	19,381	-	-	-	-	-
	<b>Total Transfers</b>	<b>319,296</b>	<b>1,252,000</b>	<b>839,000</b>	<b>839,000</b>	<b>839,000</b>	<b>1,257,340</b>
<b>Other General Government</b>							
10-00-4500	Interest Income	38,978	90,661	75,000	131,372	197,060	150,000
10-00-4690	Sale of Property	120	190	-	-	-	-
10-00-4799	Miscellaneous Revenue	-	96,604	5,000	575	580	1,000
	<b>Total Other General Government</b>	<b>39,098</b>	<b>187,455</b>	<b>80,000</b>	<b>131,947</b>	<b>197,640</b>	<b>151,000</b>
<b>Administration</b>							
10-10-4101	PID Administrative Services		27,000	33,000	30,000	30,000	30,000
10-10-4405	Building Rent - LEDC	6,000	6,000	6,000	6,000	6,000	6,000
10-10-4602	Donations - City Programs	-	-	-	1,900	1,900	-
	<b>Total Administration</b>	<b>6,000</b>	<b>33,000</b>	<b>39,000</b>	<b>37,900</b>	<b>37,900</b>	<b>36,000</b>
<b>Municipal Court</b>							
10-25-4215	Court Fees	1,690	3,781	3,500	2,242	2,990	3,000
	<b>Total Municipal Court</b>	<b>1,690</b>	<b>3,781</b>	<b>3,500</b>	<b>2,242</b>	<b>2,990</b>	<b>3,000</b>
<b>Police</b>							
10-45-4195	Program Fees			-	855	860	-
10-45-4240	Fines/Fees	62,284	91,532	100,000	55,775	74,370	75,000
10-45-4245	Warrant Fees/Fines	1,446	1,477	3,500	1,163	1,560	1,500
10-45-4455	Grant Revenue		2,740	-	25,671	25,680	-
	<b>Total Police</b>	<b>63,729</b>	<b>95,748</b>	<b>103,500</b>	<b>83,464</b>	<b>102,470</b>	<b>76,500</b>
<b>Fire</b>							
10-55-4160	Fire Service Contract	20,324	108,453	110,000	105,747	181,800	150,000
10-55-41xx	Surefire Reimbursements	-	-	-	-	-	30,000
10-55-4455	Grant Revenue	-	-	-	12,920	12,920	-
10-55-4602	Donations	-	-	-	1,200	1,200	-
10-55-4650	Developer Contributions	55,000	-	-	-	-	-
	<b>Total Fire</b>	<b>75,324</b>	<b>108,453</b>	<b>110,000</b>	<b>119,867</b>	<b>195,920</b>	<b>180,000</b>
<b>Parks &amp; Rec</b>							
10-65-4130	Facility Rental	4,213	375	500	-	-	-
	<b>Total Parks &amp; Rec</b>	<b>4,213</b>	<b>375</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Development Services</b>							
10-75-4271	Residential Rental Property Registration		32,583	30,000	14,200	18,940	17,000
10-75-4305	General Permits	276,391	258,037	225,000	295,725	304,300	250,000
10-75-4310	Land Use Application Fees	99,293	68,307	45,000	76,189	84,590	45,000
10-75-4315	New Building Permits	1,444,091	971,545	725,000	2,470,508	2,894,020	725,000
10-75-4325	Food Service Inspection Permits	3,642	5,233	5,500	5,495	5,830	5,750
10-75-4350	OSSF Permits	800	800	400	400	400	400
10-75-4355	Infrastructure Inspection Fees	1,769,166	691,196	500,000	606,283	908,380	500,000
	<b>Total Development Services</b>	<b>3,593,383</b>	<b>2,027,701</b>	<b>1,530,900</b>	<b>3,468,799</b>	<b>4,216,460</b>	<b>1,543,150</b>
	<b>Total General Fund Revenues</b>	<b>6,032,102</b>	<b>6,480,440</b>	<b>6,415,484</b>	<b>8,338,355</b>	<b>9,571,550</b>	<b>6,815,390</b>
	<b>Total Source of Funds</b>	<b>6,032,102</b>	<b>8,798,667</b>	<b>6,415,484</b>	<b>8,338,355</b>	<b>9,571,550</b>	<b>6,815,390</b>

General Fund		FY22 Actual	FY23 Actual	FY24 Adopted/ Amended	FY24 YTD 06/2024	FY24 Projected	FY25 Proposed
<b>EXPENDITURES</b>							
<b>Accounting Adjustment</b>							
10-75-5805	Transfer to Sewer	-	1,930,000	-	-	-	-
<b>Total Accounting Adjustment</b>		<b>-</b>	<b>1,930,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administration</b>							
10-10-5000	Salaries & Wages	302,524	390,982	408,000	321,788	400,510	428,400
10-10-5011	Overtime	-	-	-	-	-	1,000
10-10-5025	Health Insurance	26,958	37,050	60,000	33,553	41,550	63,000
10-10-5030	Payroll Taxes	23,023	29,645	31,212	24,335	30,130	32,850
10-10-5035	Retirement	45,125	72,249	72,787	57,799	71,570	72,230
10-10-5040	TWC	6	57	80	672	900	900
10-10-5045	Workers Comp	56,351	33,820	615	779	970	700
10-10-5100	Office Supplies	7,800	4,426	4,500	2,481	4,310	4,500
10-10-5101	Council Supplies	465	1,005	1,500	474	1,390	1,500
10-10-5107	Community Event Supplies	45,610	10,973	25,500	13,788	21,390	25,500
10-10-5190	Furniture & Office Equipment	1,868	2,891	3,000	-	3,000	3,000
10-10-5200	Phone, Internet	3,527	3,688	4,500	2,391	3,590	-
10-10-5210	Electricity	6,162	5,443	6,500	3,846	5,130	-
10-10-5220	Natural Gas	5,297	4,802	6,120	4,951	5,550	-
10-10-5230	Water	568	690	780	309	540	-
10-10-5401	Attorney	62,115	42,310	45,000	23,679	31,580	45,000
10-10-5410	Auditor	10,000	14,252	16,000	13,500	13,500	20,000
10-10-5425	Tax Assessor/Collector	1,800	33	2,500	2,470	4,940	5,000
10-10-5430	Central Appraisal District	15,621	20,064	25,027	20,560	27,420	32,000
10-10-5440	Professional Services - Other	11,948	25,778	36,000	89,655	119,540	74,000
10-10-5510	Advertising & Legal Notices	20,954	20,918	18,930	11,811	15,750	18,000
10-10-5520	SAAS Contracts (software/app service)	11,530	11,644	25,000	19,200	25,600	8,100
10-10-5540	Cleaning Service	4,862	5,363	7,000	5,406	6,890	-
10-10-5545	Election Services	8,685	750	8,000	6,673	6,680	8,000
10-10-5560	Contract Labor	661	-	-	-	-	-
10-10-5589	Sales Tax Incentive Rebate	36,635	48,155	50,000	35,375	97,510	-
10-10-5700	Membership Dues & Fees	5,981	6,767	6,320	6,004	8,010	6,000
10-10-5720	Travel & Meals	1,469	3,773	4,200	4,976	5,430	3,500
10-10-5725	Training & Licenses	11,041	5,341	7,500	1,809	7,420	4,500
10-10-5730	Staff Development	625	801	3,500	2,861	3,020	3,500
10-10-5735	Council Training & Travel	-	-	-	-	-	7,500
<b>Total Administration Operations</b>		<b>729,210</b>	<b>803,669</b>	<b>880,071</b>	<b>711,145</b>	<b>963,820</b>	<b>868,680</b>
<b>Administration Capital Outlay</b>							
10-10-9051	CIP-20 Land for City Hall parking expansion	-	225,448	-	-	-	-
10-10-9103	Improvements	-	-	5,000	-	-	-
<b>Total Administration Capital Outlay</b>		<b>-</b>	<b>225,448</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Administration</b>		<b>729,210</b>	<b>1,029,117</b>	<b>885,071</b>	<b>711,145</b>	<b>963,820</b>	<b>868,680</b>

General Fund		FY22 Actual	FY23 Actual	FY24 Adopted/ Amended	FY24 YTD 06/2024	FY24 Projected	FY25 Proposed
<b>Non-Departmental</b>							
10-15-5100	Office Supplies	9,123	10,822	10,000	7,014	9,360	10,000
10-15-5200	Phone, Internet	-	-	-	-	-	19,500
10-15-5210	Electricity	-	-	-	-	-	6,500
10-15-5220	Natural Gas	-	-	-	-	-	6,500
10-15-5230	Water	-	-	-	-	-	750
10-15-5305	Building Maintenance	38,817	7,961	25,000	2,011	2,690	10,000
10-15-5310	Grounds Maintenance	41,205	1,000	2,000	320	430	2,000
10-15-5440	Professional Services - Other	127,390	124,497	75,000	56,648	75,540	75,540
10-15-5460	Insurance - Management Liability	3,261	3,248	3,815	3,778	3,780	6,020
10-15-5470	Insurance - Facilities	14,074	15,055	15,061	17,696	17,700	36,300
10-15-5475	Insurance - Vehicles & Equipment	16,045	13,767	15,836	20,501	20,510	28,820
10-15-5520	SAAS Contracts (software/app service)	-	-	-	2,600	3,470	19,200
10-15-5525	Technology Services Contract	36,991	32,828	32,500	38,183	50,920	23,500
10-15-5540	Cleaning Service	-	-	-	-	-	7,000
10-15-5601	Office/Equipment Leases	2,548	4,731	4,530	3,764	5,020	5,000
<b>Total Non-Departmental Operations</b>		<b>289,454</b>	<b>213,909</b>	<b>183,741</b>	<b>152,515</b>	<b>189,420</b>	<b>256,630</b>
<b>Non-Departmental Capital Outlay</b>							
10-15-9103	Improvements	-	-	22,000	22,217	29,220	25,000
<b>Total Non-Departmental Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>22,000</b>	<b>22,217</b>	<b>29,220</b>	<b>25,000</b>
<b>Total Non-Departmental</b>		<b>289,454</b>	<b>213,909</b>	<b>205,741</b>	<b>174,732</b>	<b>218,640</b>	<b>281,630</b>
<b>Municipal Court</b>							
10-25-5000	Salaries & Wages	61,722	59,895	57,500	43,455	55,510	60,375
10-25-5011	Overtime	-	-	-	-	-	1,000
10-25-5025	Health Insurance	9,708	9,062	12,000	8,259	10,230	12,600
10-25-5030	Payroll Taxes	4,722	4,582	4,399	3,324	4,120	4,695
10-25-5035	Retirement	7,860	10,004	10,258	7,816	9,680	10,325
10-25-5040	TWC	99	15	20	135	180	180
10-25-5045	Workers Comp	-	-	123	156	200	200
10-25-5100	Office Supplies	1,370	1,651	2,000	884	1,180	2,000
10-25-5402	Judge	10,613	4,463	6,450	4,808	6,410	8,500
10-25-5403	Prosecutor	-	7,125	9,200	8,138	10,850	13,000
10-25-5515	Credit Card Contract	-	-	-	40	60	100
10-25-5546	Jury Service	60	150	250	-	-	250
10-25-5725	Training & Licenses	1,203	766	1,000	-	-	1,000
<b>Total Municipal Court</b>		<b>97,357</b>	<b>97,712</b>	<b>103,200</b>	<b>77,013</b>	<b>98,420</b>	<b>114,225</b>

General Fund		FY22 Actual	FY23 Actual	FY24 Adopted/ Amended	FY24 YTD 06/2024	FY24 Projected	FY25 Proposed
<b>Police</b>							
10-45-5000	Salaries & Wages	815,550	1,055,465	1,409,000	886,903	1,218,470	1,549,565
10-45-5011	Overtime	-	-	-	-	-	61,800
10-45-5025	Health Insurance	94,050	123,059	223,000	126,838	183,220	264,600
10-45-5030	Payroll Taxes	61,136	79,580	107,789	66,721	91,310	123,270
10-45-5035	Retirement	114,416	187,190	240,662	154,882	211,950	271,030
10-45-5040	TWC	197	190	240	2,459	3,280	3,680
10-45-5045	Workers Comp	-	-	25,456	34,434	42,640	27,800
10-45-5100	Office Supplies	4,266	6,568	5,500	6,572	8,770	8,500
10-45-5103	Community Policing Supplies	3,509	6,841	13,500	5,253	17,010	13,000
10-45-5105	Child Abuse Interlocal - Supplies	1,500	1,500	1,500	1,500	1,500	1,500
10-45-5125	Operating Supplies	913	2,157	8,500	1,254	8,680	8,500
10-45-5155	Uniforms	9,488	7,032	12,000	9,194	12,260	20,500
10-45-5160	Personal Protection Equipment	4,323	8,460	10,900	25,754	34,340	13,500
10-45-5190	Furniture & Office Equipment	4,070	16,034	15,500	8,724	16,840	15,000
10-45-5195	Tools & Equipment	21,968	41,414	45,000	33,479	44,640	30,000
10-45-5200	Phone, Internet	26,035	26,552	35,000	20,396	30,600	35,000
10-45-5210	Electricity	6,630	7,244	12,000	7,020	9,370	12,000
10-45-5230	Water	534	619	1,000	384	580	1,000
10-45-5240	Fuel	41,549	42,115	45,000	27,714	50,080	51,500
10-45-5305	Building Maintenance	-	-	-	2,505	3,340	8,000
10-45-5315	Vehicle Maintenance	23,243	49,048	40,000	18,553	39,740	45,500
10-45-5325	Equipment Maintenance	4,046	1,424	5,000	4,094	5,460	5,000
10-45-5465	Insurance - Law Enforcement Liability	10,492	10,282	11,834	15,855	15,860	19,300
10-45-5520	SAAS Contracts (software/app service)	34,572	35,409	53,000	63,777	77,780	90,500
10-45-5530	Medical Services	75	290	1,500	410	550	2,000
10-45-5540	Cleaning Service	5,273	5,724	7,000	9,427	12,570	13,000
10-45-5548	Dispatch Service	52,875	70,792	79,536	57,222	76,300	115,000
10-45-5551	Inmate Boarding Contract	5,250	6,653	10,000	7,875	10,500	12,000
10-45-5552	Animal Control Service	6,250	6,250	6,250	4,688	6,250	7,000
10-45-5700	Membership Dues & Fees	653	1,073	2,000	165	2,020	2,500
10-45-5720	Travel & Meals	685	1,096	2,200	2,112	2,540	7,000
10-45-5725	Training & Licenses	4,157	5,039	9,200	5,046	10,230	19,500
<b>Total Police Operations</b>		<b>1,357,704</b>	<b>1,805,099</b>	<b>2,439,066</b>	<b>1,611,211</b>	<b>2,248,680</b>	<b>2,858,045</b>
<b>Police Capital Outlay</b>							
10-45-9102	Remodel	-	713	5,000	25,167	41,560	-
10-45-9104	Furnishings	-	-	36,600	4,844	17,460	-
10-45-9220	Vehicle	136,101	74,962	310,000	281,929	281,930	270,000
10-45-9221	Equipment	-	-	58,000	42,005	52,010	-
10-45-9224	Radios	-	-	-	-	-	36,000
<b>Total Police Capital Outlay</b>		<b>136,101</b>	<b>75,675</b>	<b>409,600</b>	<b>353,945</b>	<b>392,960</b>	<b>306,000</b>
<b>Total Police</b>		<b>1,493,805</b>	<b>1,880,774</b>	<b>2,848,666</b>	<b>1,965,155</b>	<b>2,641,640</b>	<b>3,164,045</b>

General Fund		FY22 Actual	FY23 Actual	FY24 Adopted/ Amended	FY24 YTD 06/2024	FY24 Projected	FY25 Proposed
<b>Fire</b>							
10-55-5000	Salaries & Wages	140,551	447,930	816,000	630,477	780,870	1,021,395
10-55-5001	Part-time Wages	-	-	-	-	-	129,000
10-55-5011	Overtime	-	-	-	-	-	51,500
10-55-5025	Health Insurance	18,237	67,054	115,000	75,876	93,950	176,400
10-55-5030	Payroll Taxes	10,568	33,775	62,424	47,788	59,170	91,945
10-55-5035	Retirement	22,935	83,160	141,114	110,908	137,320	202,160
10-55-5040	TWC	27	72	100	1,474	1,970	2,570
10-55-5045	Workers Comp	-	-	7,926	24,275	30,060	20,200
10-55-5100	Office Supplies	3,464	3,203	4,000	5,782	7,710	5,000
10-55-5125	Operating Supplies	10,571	10,349	15,000	7,259	9,680	20,000
10-55-5130	EMS Supplies	-	-	-	13,592	18,130	40,000
10-55-5155	Uniforms	7,656	12,283	15,000	17,026	19,210	41,100
10-55-5160	Personal Protection Equipment	17,568	67,462	25,000	17,328	43,110	29,500
10-55-5190	Furniture & Office Equipment	-	-	-	-	-	2,000
10-55-5195	Tools & Equipment	40,692	23,449	44,000	1,483	6,490	10,000
10-55-5200	Phone, Internet	17,884	19,731	20,000	5,673	8,510	7,200
10-55-5210	Electricity	7,563	9,104	12,000	3,525	5,290	10,000
10-55-5220	Natural Gas	1,704	2,789	3,440	1,724	2,590	4,000
10-55-5230	Water	989	912	1,200	562	970	2,000
10-55-5240	Fuel	15,073	14,072	15,000	11,879	17,820	18,000
10-55-5305	Building Maintenance	-	-	-	4,711	6,290	10,000
10-55-5315	Vehicle Maintenance	400	2,086	3,000	1,414	1,890	5,000
10-55-5316	Apparatus Maintenance	56,860	59,000	45,000	37,145	62,530	65,000
10-55-5325	Equipment Maintenance	571	2,560	5,000	2,840	8,790	9,000
10-55-5330	Storm Siren O&M	1,513	118	500	3,058	4,080	1,500
10-55-5440	Professional Services - Other	-	-	17,000	17,000	17,000	3,000
10-55-5520	SAAS Contracts (software/app service)	26,596	18,966	26,000	26,560	27,070	29,000
10-55-5530	Medical Services	1,162	6,319	25,000	90	1,130	25,000
10-55-5536	Ambulance Service	15,997	16,169	21,000	15,046	20,070	155,000
10-55-5540	Cleaning Service	3,822	3,324	3,900	1,799	2,400	3,900
10-55-5547	Fire Investigation Contract	2,835	2,835	3,000	2,126	2,840	2,000
10-55-5549	Fire Alarm Monitoring Service	460	460	1,000	480	640	1,000
10-55-5560	Contract Labor	78,875	74,800	75,000	42,100	56,140	25,000
10-55-5700	Membership Dues & Fees	4,775	5,433	6,000	1,567	2,090	4,000
10-55-5720	Travel & Meals	82	6,207	5,000	2,463	3,290	7,000
10-55-5725	Training & Licenses	-	110	10,000	9,247	12,330	17,000
<b>Total Fire Operations</b>		<b>509,427</b>	<b>993,732</b>	<b>1,543,604</b>	<b>1,144,278</b>	<b>1,471,430</b>	<b>2,246,370</b>
<b>Fire Capital Outlay</b>							
10-55-9103	Improvements	-	116	2,500	435	580	25,000
10-55-9104	Furnishings	23,377	6,527	7,500	851	1,140	20,000
10-55-9221	Equipment	-	62,087	63,000	9,580	9,580	10,000
10-55-9223	CIP-19 Fire Engine	-	-	1,400,000	-	-	1,414,000
10-55-9224	Radios	58,910	-	-	-	-	-
10-55-9225	CIP-22 Outdoor Warning Siren Improvements	38,762	-	55,000	-	20,000	20,000
<b>Total Fire Capital Outlay</b>		<b>121,050</b>	<b>68,730</b>	<b>1,528,000</b>	<b>10,866</b>	<b>31,300</b>	<b>1,489,000</b>
<b>Total Fire</b>		<b>630,477</b>	<b>1,062,462</b>	<b>3,071,604</b>	<b>1,155,144</b>	<b>1,502,730</b>	<b>3,735,370</b>

General Fund		FY22 Actual	FY23 Actual	FY24 Adopted/ Amended	FY24 YTD 06/2024	FY24 Projected	FY25 Proposed
<b>Parks &amp; Rec</b>							
10-65-5310	Grounds Maintenance	-	10,434	7,670	2,055	9,750	15,000
<b>Total Parks &amp; Rec Operations</b>		-	<b>10,434</b>	<b>7,670</b>	<b>2,055</b>	<b>9,750</b>	<b>15,000</b>
<b>Parks &amp; Rec Capital Outlay</b>							
10-65-9103	Improvements	-	-	320,000	10,116	20,120	30,000
<b>Total Parks &amp; Rec Capital Outlay</b>		-	-	<b>320,000</b>	<b>10,116</b>	<b>20,120</b>	<b>30,000</b>
<b>Total Parks &amp; Rec</b>		-	<b>10,434</b>	<b>327,670</b>	<b>12,171</b>	<b>29,870</b>	<b>45,000</b>
<b>Development Services</b>							
10-75-5000	Salaries & Wages	-	-	-	-	-	76,440
10-75-5001	Part-time Wages	-	-	-	-	-	35,000
10-75-5011	Overtime	-	-	-	-	-	3,000
10-75-5025	Health Insurance	-	-	-	-	-	12,600
10-75-5030	Payroll Taxes	-	-	-	-	-	8,755
10-75-5035	Retirement	-	-	-	-	-	19,250
10-75-5040	TWC	-	-	-	-	-	100
10-75-5045	Workers Comp	-	-	-	-	-	2,200
10-75-5155	Uniforms	-	-	-	-	-	600
10-75-5190	Furniture & Office Equipment	-	-	-	-	-	5,000
10-75-5200	Phone, Internet	-	-	-	-	-	600
10-75-5240	Fuel	-	-	-	-	-	3,000
10-75-5315	Vehicle Maintenance	-	-	-	-	-	1,500
10-75-5415	Engineer	-	-	-	-	-	100,000
10-75-5440	Professional Services - Other	-	-	-	-	-	46,000
10-75-5520	SAAS Contracts (software/app service)	-	-	-	-	-	16,000
10-75-5570	Inspection Services - Buildings	262,717	286,754	300,000	255,055	340,080	425,000
10-75-5570	Inspection Services - Infrastructure	-	-	-	-	-	105,000
10-75-5589	380 Agreements	-	-	-	-	-	90,000
10-75-5720	Travel & Meals	-	-	-	-	-	1,000
10-75-5725	Training & Licenses	-	-	-	-	-	1,000
<b>Total Development Services Operations</b>		<b>262,717</b>	<b>286,754</b>	<b>300,000</b>	<b>255,055</b>	<b>340,080</b>	<b>875,605</b>
<b>Development Services Capital Outlay</b>							
10-80-9103	Improvements	-	-	-	-	-	30,000
<b>Total Development Services Capital Outlay</b>		-	-	-	-	-	<b>30,000</b>
<b>Total Development Services</b>		<b>262,717</b>	<b>286,754</b>	<b>300,000</b>	<b>255,055</b>	<b>340,080</b>	<b>905,605</b>

General Fund		FY22 Actual	FY23 Actual	FY24 Adopted/ Amended	FY24 YTD 06/2024	FY24 Projected	FY25 Proposed
<b>Public Works</b>							
10-80-5000	Salaries & Wages	163,764	284,850	405,500	256,814	325,470	343,035
10-80-5001	Part-time Wages	-	-	-	-	-	20,000
10-80-5011	Overtime	-	-	-	-	-	3,000
10-80-5025	Health Insurance	27,927	44,071	81,500	47,961	59,390	75,600
10-80-5030	Payroll Taxes	12,516	21,779	31,021	19,615	24,290	28,010
10-80-5035	Retirement	24,926	49,762	68,630	45,098	55,840	61,570
10-80-5040	TWC	127	58	80	854	1,140	1,340
10-80-5045	Workers Comp	-	-	5,732	10,668	13,210	8,400
10-80-5100	Office Supplies	1,570	709	380	206	280	1,500
10-80-5102	MS-4 Educational Supplies	-	-	-	-	-	250
10-80-5125	Operating Supplies	444	2,001	1,970	2,576	3,440	4,200
10-80-5155	Uniforms	2,858	4,324	3,810	4,316	6,210	5,500
10-80-5190	Furniture & Office Equipment	-	-	-	-	-	500
10-80-5195	Tools & Equipment	3,005	4,236	530	4,156	5,550	6,000
10-80-5200	Phone, Internet	3,026	3,645	4,030	2,686	4,030	3,430
10-80-5210	Electricity	-	-	-	982	1,260	1,800
10-80-5211	Electricity - Street Lights	55,926	68,901	74,570	62,218	82,960	100,000
10-80-5230	Water	426	1,572	1,980	215	460	1,500
10-80-5240	Fuel	8,730	11,024	15,000	7,839	12,560	15,000
10-80-5305	Building Maintenance	15,800	29,578	5,000	806	1,080	5,000
10-80-5310	Grounds Maintenance	11,133	9,713	10,260	12,315	16,420	17,000
10-80-5315	Vehicle Maintenance	441	4,085	3,490	1,033	3,380	3,650
10-80-5325	Equipment Maintenance	-	9,201	910	2,993	5,900	8,000
10-80-5335	Streets/Sidewalks Maintenance (more fundi	397	15,558	20,750	10,670	19,230	20,000
10-80-5340	Sign Maintenance	4,514	5,490	6,560	4,368	5,830	7,500
10-80-5355	Drainage Maintenance	62,250	-	25,000	375	3,900	25,000
10-80-5385	Mosquito Control	11,100	16,650	12,580	12,765	17,920	22,000
10-80-5395	Septic System Maintenance	-	-	300	-	300	700
10-80-5415	Engineer	33,824	46,552	51,000	80,415	107,230	-
10-80-5530	Medical Services	45	45	60	130	180	350
10-80-5540	Cleaning Service	-	-	-	-	-	1,000
10-80-5565	Code Enforcement Services	-	-	10,000	-	-	10,000
10-80-5570	Inspection Services - Infrastructure	180,356	170,158	105,000	45,726	60,970	-
10-80-5700	Membership Dues & Fees	-	-	-	-	-	150
10-80-5720	Travel & Meals	64	209	260	80	110	500
10-80-5725	Training & Licenses	-	894	1,080	921	1,230	5,000
<b>Total Public Works Operations</b>		<b>625,171</b>	<b>805,063</b>	<b>946,983</b>	<b>638,804</b>	<b>839,770</b>	<b>806,485</b>
<b>Public Works Capital Outlay</b>							
10-80-9103	Improvements	-	-	25,000	-	25,000	-
10-80-9220	Vehicle	43,442	103,994	-	-	-	80,000
10-80-9221	Equipment	17,743	-	23,000	7,825	22,740	35,000
10-80-9222	Heavy Equipment	102,229	106,799	84,000	89,636	89,640	-
<b>Total Public Works Capital Outlay</b>		<b>163,414</b>	<b>210,793</b>	<b>132,000</b>	<b>97,461</b>	<b>137,380</b>	<b>115,000</b>
<b>Total Public Works</b>		<b>788,585</b>	<b>1,015,855</b>	<b>1,078,983</b>	<b>736,265</b>	<b>977,150</b>	<b>921,485</b>

General Fund	FY22 Actual	FY23 Actual	FY24 Adopted/ Amended	FY24 YTD 06/2024	FY24 Projected	FY25 Proposed
Total General Fund Operating Expenditures			6,404,335	4,592,075	6,161,370	8,041,040
Total General Fund Capital Outlays			2,416,600	494,605	610,980	1,995,000
<b>Total General Fund Expenditures</b>	<b>4,291,605</b>	<b>5,597,017</b>	<b>8,820,935</b>	<b>5,086,681</b>	<b>6,772,350</b>	<b>10,036,040</b>
Change in Financial Position - Operating			11,148	3,746,280	3,410,180	(1,225,650)
Change in Financial Position - Capital			(2,416,600)	(494,605)	(610,980)	(1,995,000)
<b>Change in Financial Position - Total</b>	<b>1,740,496</b>	<b>883,424</b>	<b>(2,405,452)</b>	<b>3,251,674</b>	<b>2,799,200</b>	<b>(3,220,650)</b>
Estimated Ending Resources - Unrestricted			2,216,382	5,951,514	5,615,414	1,002,853
Estimated Ending Resources - Assigned for Capital Expenses			1,151,062	3,073,057	2,956,682	4,348,593
<b>Estimated Ending Resources - Total Unrestricted and Assigned</b>			<b>3,367,444</b>	<b>9,024,570</b>	<b>8,572,096</b>	<b>5,351,446</b>
goal is 25%			25%	117%	83%	10%
if we kept 25% of expenditures			2,205,234	1,271,670	1,693,088	2,509,010
(short)/over 25% goal			11,148	4,679,843	3,922,326	(1,506,157)
Adjustments to Estimated Ending Resources					-	
<b>ESTIMATED ENDING RESOURCES (Net)</b>					<b>8,572,096</b>	<b>5,351,446</b>

<b>DEBT SERVICE (I&amp;S) FUND</b>		<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Adopted/ Amended</b>	<b>FY24 YTD 06/2024</b>	<b>FY24 Projected</b>	<b>FY25 Proposed</b>
<b>ESTIMATED BEGINNING RESOURCES</b>			84,922	732,866	932,415	932,415	433,155
<b>REVENUE</b>							
50-00-4005	Property Taxes - I&S	1,034,425	1,143,869	1,166,490	1,159,837	1,159,840	2,052,960
50-00-4517	Interest - IB I&S	11,015	22,195	25,000	11,672	15,570	15,000
50-00-4801	Transfer from Utility Fund - Sewer	-	-	-	-	-	-
50-00-4804	Transfer from Utility Fund - I&S	-	190,000	-	-	-	-
50-00-4951	Loan Proceeds - Capitalized Int	-	-	-	572,410	572,410	-
<b>Total Revenues</b>		<b>1,045,441</b>	<b>1,356,064</b>	<b>1,191,490</b>	<b>1,743,919</b>	<b>1,747,820</b>	<b>2,067,960</b>
<b>EXPENDITURES</b>							
50-10-5780	TIRZ Contribution	-	-	57,000	-	-	-
50-10-5790	Debt Administration	4,527	6,269	15,000	7,395	7,400	30,000
50-10-5807	Transfer to Utility Fund	-	-	581,220	581,220	581,220	-
50-10-5820	2020 GO Ref Bonds Principal	465,000	470,000	480,000	480,000	480,000	490,000
50-10-5821	2020 GO Ref Bonds Interest	33,450	24,100	14,600	9,700	14,600	4,900
50-10-5822	2020 CO Principal	105,000	105,000	105,000	105,000	105,000	110,000
50-10-5823	2020 CO Interest	490,650	488,550	486,450	243,750	486,450	484,300
50-10-5824	2023 CO Principal	-	-	-	-	-	165,000
50-10-5825	2023 CO Interest	-	-	-	-	572,410	766,050
50-55-5690	2013 Fire Truck Lease	22,501	22,501	-	-	-	-
<b>Total Expenditures</b>		<b>1,121,128</b>	<b>1,116,421</b>	<b>1,739,270</b>	<b>1,427,065</b>	<b>2,247,080</b>	<b>2,050,250</b>
<b>Estimated Ending Resources (Net)</b>				<b>185,086</b>	<b>1,249,269</b>	<b>433,155</b>	<b>450,865</b>
Adjustments to Estimated Ending Resources				-	-	-	-
<b>ESTIMATED ENDING RESOURCES (Net)</b>				<b>185,086</b>	<b>1,249,269</b>	<b>433,155</b>	<b>450,865</b>

STREET FUND	Maintenance/Construction	FY22 Actual	FY23 Actual	FY24 Adopted/ Amended	FY24 YTD 06/2024	FY24 Projected	FY25 Proposed
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**Funded by Street Maintenance Sales Tax**

**ESTIMATED BEGINNING RESOURCES** 481,240 936,216 974,711 974,711 1,354,846

**Street Repair Fund Revenue**

17-00-4041	Sales Tax - Dedicated Streets	258,143	328,153	350,000	324,494	432,660	450,000
<b>Total Street Repair Fund Revenue</b>		<b>258,143</b>	<b>328,153</b>	<b>350,000</b>	<b>324,494</b>	<b>432,660</b>	<b>450,000</b>

**Street Repair Fund Expenditure**

17-80-5335	Street Maintenance	9,332	22,500	450,000	23,981	52,525	450,000
17-80-94xx	CIP-36 Lake Road Paving - Ph 2	-	-	-	-	-	1,000,000
17-80-94xx	CIP-40 Lavon Trail Pkwy - Presidents to Rosewood	-	-	-	-	-	165,000
<b>Total Street Repair Expenditure</b>		<b>9,332</b>	<b>22,500</b>	<b>450,000</b>	<b>23,981</b>	<b>52,525</b>	<b>1,615,000</b>

Estimated Ending Resources (Net) 248,811 786,893 836,216 1,275,224 1,354,846 189,846

**Funded by Annexation Fees**

**ESTIMATED BEGINNING RESOURCES** 400,570 415,570 415,570 415,570 415,570 415,570

**Street Repair Revenue**

23-80-4210	Capital Recovery Fees - Lavon Farms	17,184	-	-	-	-	-
31-80-4210	Annexation Fees - Trails of Lavon	65,100	-	-	-	-	-
32-80-4210	Annexation Fees - Elevon	138,700	-	-	-	-	-
<b>Total Street Repair Revenue</b>		<b>220,984</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Street Repair Fund Expenditure**

23-80-5336	Street Maint - Lavon Farms Regional	-	-	200,000	-	-	-
23-80-9417	CIP-35 CR 483 Paving (Rosewood Dr)	-	-	-	-	-	210,000
31-80-5337	Street Maint - Trails of Lavon Regional	-	-	-	-	-	-
31-80-94xx	CIP-40 Lavon Trail Pkwy - Presidents to Rosewood	-	-	-	-	-	65,000
32-80-5338	Street Maint - Elevon Regional	-	-	-	-	-	-
<b>Total Street Repair Expenditure</b>		<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>275,000</b>

Estimated Ending Resources (Net) 220,984 400,570 215,570 415,570 415,570 140,570

MUNICIPAL COURT SECURITY FUND		FY22 Actual	FY23 Actual	FY24 Adopted/ Amended	FY24 YTD 06/2024	FY24 Projected	FY25 Proposed
<b>ESTIMATED BEGINNING RESOURCES</b>				20,890	20,890	20,890	22,240
<b>Municipal Court Security Fund Revenue</b>							
15-25-4217	Court - Building Security Fees			4,000	2,509	3,350	3,500
<b>Total Municipal Court Security Fund Revenue</b>		-	-	<b>4,000</b>	<b>2,509</b>	<b>3,350</b>	<b>3,500</b>
<b>Municipal Court Security Fund Expenditure</b>							
15-25-5560	Contract Labor - Bailiffs			2,400	1,500	2,000	2,400
<b>Total Municipal Court Security Expenditure</b>		-	-	<b>2,400</b>	<b>1,500</b>	<b>2,000</b>	<b>2,400</b>
<b>Estimated Ending Resources (Net)</b>		-	-	<b>22,490</b>	<b>21,899</b>	<b>22,240</b>	<b>23,340</b>

TIRZ/TIF FUND		FY22 Actual	FY23 Actual	FY24 Adopted/ Amended	FY24 YTD 06/2024	FY24 Projected	FY25 Proposed
<b>ESTIMATED BEGINNING RESOURCES</b>				20,890	20,890	20,890	49,860
<b>TIRZ/TIF Fund Revenue</b>							
24-00-4001	Property Taxes	-	66	-	35,229	35,230	169,800
24-00-4519	Logic - Interest	-	1	-	400	600	1,500
<b>Total TIRZ/TIF Fund Revenue</b>		-	67	-	35,628	35,830	171,300
<b>TIRZ/TIF Fund Expenditure</b>							
24-00-5440	Professional Services - Other	-	-	-	6,857	6,860	10,000
<b>Total TIRZ/TIF Expenditure</b>		-	-	-	6,857	6,860	10,000
<b>Estimated Ending Resources (Net)</b>		-	67	20,890	49,661	49,860	211,160

UTILITY FUND		FY22 Actual	FY23 Actual	FY24 Adopted/ Amended	FY24 YTD 06/2024	FY24 Projected	FY25 Proposed
<b>ESTIMATED BEGINNING RESOURCES/TRANSFERS IN ESCROW FOR TRAILS OF LAVON WWTP (BEAR CREEK WWTP EXPANSION)</b>			6,305,158	7,320,349	7,320,349	7,320,349	11,996,509 1,930,000
<b>UTILITY FUND REVENUE</b>							
<b>Administration</b>							
20-00-4520	Interest - IB Utility	8,706	25,737	16,850	41,911	62,870	50,000
20-00-4521	Interest - IB Sewer Tap	10,965	35,081	12,000	83,840	125,760	100,000
20-85-4202	Administration Fee	52,700	61,225	30,000	50,428	67,240	30,000
20-85-4299	Late Fees	37,878	38,229	35,000	39,036	52,050	45,000
<b>Total Administration</b>		<b>110,249</b>	<b>160,272</b>	<b>93,850</b>	<b>215,215</b>	<b>307,920</b>	<b>225,000</b>
<b>Accounting Adjustment</b>							
20-00-4805	Transfer from General Fund	-	1,930,000	-	-	-	-
<b>Total Accounting Adjustment</b>		<b>-</b>	<b>1,930,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sanitary Sewer</b>							
20-85-4110	Sewer Charges	947,447	1,257,484	1,451,352	1,219,980	1,829,980	2,100,000
20-85-4230	Sewer Tap Fee	1,371,150	2,702,041	1,575,000	4,239,900	5,087,880	3,000,000
20-85-4231	Bear Creek Trunk Recovery Fee	72,638	136,898	-	(49,557)	(49,560)	-
20-85-4330	Online Permit Payments	(0)	475	7,500	(100)	-	-
20-85-4650	Developer Contributions	1,930,000	-	-	-	-	-
20-00-4807	Transfer from Debt Service	-	-	581,220	581,220	581,220	-
<b>Total Sanitary Sewer</b>		<b>4,321,234</b>	<b>4,096,898</b>	<b>3,615,072</b>	<b>5,991,444</b>	<b>7,449,520</b>	<b>5,100,000</b>
<b>Solid Waste</b>							
20-86-4115	Solid Waste Income	730,948	877,880	926,772	755,320	1,132,980	1,250,000
<b>Total Solid Waste</b>		<b>730,948</b>	<b>877,880</b>	<b>926,772</b>	<b>755,320</b>	<b>1,132,980</b>	<b>1,250,000</b>
<b>Total Revenue</b>		<b>5,162,432</b>	<b>5,135,051</b>	<b>4,635,694</b>	<b>6,961,979</b>	<b>8,890,420</b>	<b>6,575,000</b>
<b>UTILITY FUND EXPENDITURES</b>							
<b>Sanitary Sewer</b>							
20-85-5210	Electricity	57,192	82,146	95,000	59,999	80,000	120,000
20-85-5390	Sewer System Maintenance	7,392	3,007	65,000	4,283	45,720	65,000
20-85-5590	NTMWD O&M Contract	472,319	584,963	586,260	484,079	580,900	690,000
20-85-5801	Transfer to General Fund (overhead)	120,000	1,108,000	695,000	695,000	695,000	695,000
20-85-5804	Transfer to General Fund (debt)	-	190,000	-	-	-	418,340
20-85-9422	CIP-38 Elevon/Lavon North WWTP	371,575	-	5,000,000	4,290	4,290	5,000,000
20-85-9424	CIP-42 Lavon East WWTP	-	-	-	-	-	2,000,000
20-85-9412	CIP-21 Bear Creek WWTP Exp 4	-	-	-	-	-	3,000,000
20-85-9423	Sewer System Improvements	11,645	-	200,000	4,712	6,290	200,000
<b>Total Sanitary Sewer</b>		<b>1,040,123</b>	<b>1,968,116</b>	<b>6,641,260</b>	<b>1,252,363</b>	<b>1,412,200</b>	<b>12,188,340</b>
<b>Solid Waste</b>							
20-86-5100	Office Supplies	9,956	6,513	8,500	1,016	1,360	3,000
20-86-5104	Billing Supplies	2,173	15,164	12,000	18,027	24,040	30,000
20-86-5190	Office Furniture & Equipment	390	-	500	-	-	500
20-86-5515	Credit Card Contract	1,133	2,952	3,500	2,492	3,330	4,000
20-86-5520	SAAS Contracts	28,443	593	3,500	3,282	3,320	4,000
20-86-5595	Solid Waste Contract	504,763	680,084	675,000	473,101	630,810	695,000
20-86-5785	Sales Tax	52,742	64,841	62,500	48,894	65,200	69,500
20-86-5802	Transfer to General Fund (overhead)	171,996	144,000	144,000	144,000	144,000	144,000
<b>Total Solid Waste</b>		<b>771,597</b>	<b>914,148</b>	<b>909,500</b>	<b>690,812</b>	<b>872,060</b>	<b>950,000</b>
<b>Total Expenditure</b>		<b>1,811,720</b>	<b>2,882,264</b>	<b>7,550,760</b>	<b>1,943,175</b>	<b>2,284,260</b>	<b>13,138,340</b>
<b>Change in Financial Position</b>		<b>3,350,712</b>	<b>2,252,786</b>	<b>(2,915,066)</b>	<b>5,018,804</b>	<b>6,606,160</b>	<b>(6,563,340)</b>
<b>Estimated Ending Resources (Net)</b>		<b>3,350,712</b>	<b>8,557,944</b>	<b>4,405,283</b>	<b>12,339,153</b>	<b>13,926,509</b>	<b>7,363,170</b>
Adjustments to Estimated Ending Resources						(1,930,000)	
<b>ESTIMATED ENDING RESOURCES (Net)</b>						<b>11,996,509</b>	<b>7,363,170</b>

<b>LAVON ECONOMIC DEVELOPMENT CORPORATION</b>		Adopted Budget 22-23	Amendments	Budget Approved for 2023-2024	Amendment Approved 5 23	Amendment of April 2024	Proposed 2024-2025 Budget
<b>LEDC REVENUE</b>							
<b>Beginning Resources</b>							
2-1	Starting Balance Carryover	150,000	163,649.59	100,000		59,008	90,000
2-11	TEXSTAR Fund	131,000		350,000			360,000
2-12	LOGIC Fund	110,600		116,000			350,000
	<b>Total Beginning Resources</b>	391,600		566,000			
<b>General Revenues</b>							
2-2	Sales & Use Tax	250,000		325,000		365,992	450,000
2-5	City grant/credits/donations						
2-__	Proceeds - Project Main Street Note						
	<b>Total General Revenue</b>	250,000					1,250,000
	<b>Total Revenue, Carryover and Investments</b>	641,600		891,000			
<b>LEDC EXPENDITURES</b>							
<b>Debt Service</b>							
7-2	Lavon Business Park Sewer Project						
8-0	Main Street Debt Reserve Fund	23,080		23,080			23,080
8-1a	Main Street Debt Quarterly Payment	24,479		24,479			24,479
	<b>Total Debt Service</b>	47,559		47,559			47,559
<b>Operations</b>							
<b>General Operations</b>							
3-1a	Email Software/Archiving	6,000		6,000			6,000
3-1b	Misc - Dues, Ads, Cell Svc	3,000		3,000			3,000
3-1c-2	Office Supplies (formerly 5-2)	1,800		1,800			1,800
3-1d	Meeting Expenses	2,500		2,000		6,000	6,000
2-1e	Training	2,500		2,000			2,500
3-g	Document Printing	3,000		3,000			3,000
3-1f	Office Support Services	2,500		2,500			2,500
3-1h	Office Rent	6,000		6,000			6,000
3-1i	Web Site Updates (formerly 6-5)	4,500		6,000		2,000	3,500
	<b>Total General Operations</b>	31,800		32,300			34,300
<b>Consulting</b>							
4-1	Other	5,000		8,000			15,000
4-2	Web site and tech consulting	7,000		6,000			7,000
4-2a	IT Services	2,500		3,500			4,000
4-3	City Attorney	6,000		10,000			12,000
4-4	Economic Dev Consulting	48,600		50,544			53,071
	<b>Total Consulting</b>	69,100		78,044			91,071
<b>Equipment</b>							
5-1	Computers	6,500		6,500			6,000
5-2	Office Supplies	0					
5-2a	Other Computer Equipment	1,000		1,000			1,000
	<b>Total Equipment</b>	7,500		7,500			7,000
	<b>Total Operations</b>	108,400		117,844			132,371
<b>Promotional</b>							
6-1	General Brochure, Printing, Trade Shows	12,000		20,000			32,500
6-2	Promo Carryover	17,500	15,000	12,000		8,500	8,500
6-3	Aerial Map & Brochure	7,500	8,000	10,000		11,000	12,000
6-4	Advertising	4,000	6,000	10,000		12,500	12,500
6-5	Web Site & updates	0					
6-6	Video Development	7,500		20,000			20,000
	<b>Total Promotional</b>	48,500		72,000			85,500
<b>Capital Projects</b>							
7-3	Incentives	75,000		213,597			457,129
7-4	Additional Infrastructure Projects	212,141		240,000	140,000		325,000
7-5	Community Development				100,000		100,000
7-6	Project Main Street	100,000		150,000			100,000
7-7	Transfer to Reserve	50,000		50,000			50,000
	<b>Total Capital Projects</b>	437,141		653,597	653,597		1,032,129
	<b>Total Expenditures</b>	641,600		891,000	891,000		1,250,000