



**AGENDA
AUGUST 29, 2022
LAVON CITY COUNCIL
CITY HALL, 120 SCHOOL ROAD, LAVON, TEXAS
SPECIAL MEETING
7:00 PM**

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

2. PLEDGE OF ALLEGIANCE AND INVOCATION

3. ITEMS OF INTEREST/COMMUNICATIONS

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

4. CITIZENS COMMENTS

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

5. BUDGET AND TAX RATE ITEMS FOR CONSIDERATION

A. Public hearing, discussion, and action regarding the 2022 proposed tax rate of 0.430000 per \$100 valuation, which represents an increase in the property tax rate which is effectively a 33% increase.

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

B. Public hearing, discussion, and action regarding the proposed 2022-23 Annual Budget.

- 1) Presentation of the proposed Annual Budget.
- 2) **PUBLIC HEARING** to receive comments regarding the proposed Annual Budget.
- 3) Discussion and action regarding the proposed Annual Budget and accompanying Ordinance No. **2022-08-06** approving and adopting a Budget for the City for the Fiscal Year October 1, 2022 through September 30, 2023; providing that expenditures for said fiscal year shall be made in accordance with said Budget; and providing an effective date.

C. Discussion and action regarding Ordinance No. **2022-08-07** to ratify the property tax increase that is reflected in the Annual Budget for Fiscal Year 2022-23; and providing for an effective date.

D. Discussion and action regarding the proposed tax rate Ordinance No. **2022-08-08** setting the tax rate for the 2022 Tax Year at total rate of \$0.430000 per \$100 of property valuation; levying taxes for the use and support of the Municipal Government of the City for the Fiscal Year beginning October 1, 2022 and ending September 30, 2023 on all property within the corporate limits of the City of Lavon, Texas; providing a sinking fund for the retirement of the bonded obligations of the City; apportioning each levy for the specific purpose and providing for collection of all annual taxes provided by state law; providing for due and delinquent dates together with penalties and interest; and providing a severability clause and an effective date.

E. Public hearing, discussion, and action regarding a Fee Schedule for Fiscal Year 2022-2023.

- 1) Presentation of the proposed Fee Schedule.
- 2) **PUBLIC HEARING** to receive comments regarding the proposed Fee Schedule.
- 3) Discussion and action regarding Ordinance No. **2022-08-09** approving and adopting a Fee Schedule for the Fiscal Year October 1, 2022 through September 30, 2023; and providing an effective date.

F. Public hearing, discussion, and action regarding a Five-Year Capital Improvements Plan (CIP) for Fiscal Years 2023 to 2027.

Lavon City Hall will provide reasonable accommodations for persons attending meetings. Please contact the City Secretary at 972-843-4220 no later than 48 hours prior to a meeting if you require special assistance | WiFi password: Guest2014

- 1) Presentation of the CIP.
- 2) **PUBLIC HEARING** to receive comments regarding the CIP.
- 3) Discussion and action regarding Resolution No. **2022-08-07** approving a Five-Year Capital Improvements Plan for Fiscal Years 2023 to 2027.

6. SET FUTURE MEETINGS AND AGENDA

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

September 6, 2022 – Regular Meeting

7. PRESIDING OFFICER TO ADJOURN THE MEETING

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

This is to certify that this Agenda was duly posted on the City's website at www.cityoflavon.com and at City Hall and on or before 6:00 PM on August 26, 2022.

/ Kim Dobbs /

Kim Dobbs, City Administrator



CITY OF LAVON Agenda Brief

MEETING: August 29, 2022

ITEM: 5 - A

Items:

Public hearing, discussion, and action regarding the 2022 proposed tax rate of 0.430000 per \$100 valuation, which represents an increase in the property tax rate which is effectively a 29.49% increase.

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

Background:

The Fiscal Year 22-23 Annual Budget has been prepared using a tax rate of \$ 0.430000 per hundred dollars appraised valuation, which is greater than the no-new-revenue tax rate and the voter-approval tax rate and is less than the de minimis tax rate.

The total tax rate is comprised of:

- **\$0.268168** cents for maintenance and operations (M&O) and
- **\$0.161832** cents for interest and sinking (I&S) for debt service.

The proposed 2022 tax rate of \$0.430000/100 represents a 10.22% reduction in the 2021 tax rate of \$0.478956/100.

In accordance with Truth-In-Taxation Law, taxpayers have the opportunity to express their views on the proposed tax rate. All discussions regarding the budget and proposed tax rate have occurred in duly posted open meetings. Section 26.05(d) of the law requires a taxing unit to hold public hearing and publish notices in the newspaper before adopting a tax rate that exceeds the lower of the No-New-Revenue Tax Rate or Voter Approval Tax Rate. This public hearing is the required public hearing.

Code Excerpt:

TEXAS TAX CODE

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

that year. The tax rate consists of two components, each of which must be approved separately. The components are:

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

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

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

The Chief Appraiser of the Collin County Appraisal District prepared and certified the appraisal roll for the City of Lavon, Texas, being that portion of the approved appraisal roll of the Collin Central Appraisal District CCAD) listing property taxable by the City of Lavon.

The Collin County Tax Assessor Collector performed the calculations as required by Section 26.04 of the Texas Tax Code, and the City of Lavon has fulfilled all other requirements for public hearing and notice and publication.

This year's proposed tax rate exceeds the No-New-Revenue Tax Rate. This tax rate will raise more taxes for maintenance and operations than last year's tax rate. The additional tax revenue funds a proposed budget that contains increased services and programs.

On August 16, 2022, the City Council called a public hearing on the proposed 2022 tax rate to be held on August 29, 2022. The City Council also indicated that it would vote on the proposed tax rate on August 29, 2022. The required "Notice of 2022 tax year proposed property tax rate for the City of Lavon, Texas" was timely posted on the City website and published in The Wylie News.

As calculated in accordance with the Texas Property Tax Code, the Collin County Tax Assessor Collector's Office determined that:

"The tax rate will effectively be raised by 29.49 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$8.26."

Staff Notes:

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

Attachments: Worksheet – Section 26.05(b) of Property Tax Code
NOTICE

NOTICE OF PUBLIC HEARING

ON TAX INCREASE

A tax rate of \$0.430000 per \$100 valuation has been proposed by the governing body of City of Lavon.

PROPOSED TAX RATE	\$0.430000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.378178 per \$100
VOTER-APPROVAL TAX RATE	\$0.376825 per \$100
DE MINIMIS RATE	\$0.446710 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for City of Lavon from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that City of Lavon may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Lavon exceeds the voter-approval rate for City of Lavon.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for City of Lavon, the rate that will raise \$500,000, and the current debt rate for City of Lavon.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Lavon is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 29, 2022 AT 7:00 PM AT Lavon City Hall, 120 School Rd., Lavon, TX 75166.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If City of Lavon adopts the proposed tax rate, the qualified voters of the City of Lavon may petition the City of Lavon to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the City of Lavon will be the voter-approval tax rate of the City of Lavon.

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

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

FOR the proposal:

John Kell
Mindi Serkland
Ted Dill

Kay Wright
Mike Cook

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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

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

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

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.478956	\$0.430000	decrease of -0.048956, or -10.22%
Average homestead taxable value	\$279,130	\$353,226	increase of 74,096, or 26.55%
Tax on average homestead	\$1,336.91	\$1,518.87	increase of 181.96, or 13.61%
Total tax levy on all properties	\$2,078,219	\$2,763,958	increase of 685,739, or 33.00%

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

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

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$433,192,780
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.259910/\$100
3. M&O taxes refunded for years preceding tax year 2021. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$2,034
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$1,127,945
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$642,780,936
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.268168/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$1,723,733
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$595,788
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.378178/\$100
11. This year's proposed total tax rate.	\$0.430000/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.051822
13. Percentage change in total tax rate. Divide Line 12 by line 10.	13.70%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.207092/\$100
15. This year's proposed M&O tax rate.	\$0.268168/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.061076
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	29.49%
Raised M&O Taxes on a \$100,000 Home	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.259910/\$100
20. This year's proposed M&O tax rate.	\$0.268168/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$8.26

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

Entity Name: City of Lavon

Date: 08/17/2022 02:18 PM

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

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote and 60% of the governing body must vote in favor of the adoption of the tax rate. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 0.430000, which is effectively a 13.70 percent increase in the tax rate.

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

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

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 29.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$8.26.

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

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

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 29.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$8.26.

TAX RATE REVIEW
08-17-2022

TAX RATES	
NNR	0.378178
VAR	0.376172
VAR Inc	0.376825
VAR w 8%	0.385491
DeMin	0.44671

calculated per Collin County Tax Assessor Collector				
		rate	levy	percentage
I&S		0.161832	\$ 1,040,225.24	38%
M&O		0.268168	\$ 1,723,732.78	62%
Total Tax Rate		0.43	\$ 2,763,958.02	100%

The proposed 10.22% reduction in the total tax rate combined with the 10% homestead appraisal cap and homestead exemption will typically result in less city taxes paid per homeowner.

		FY 2021-22		FY 2022-23	
		Last Year	PROPOSED per Council 8-16-22	De Minimis (FY22 less 0.03)	No Risk - VAR with Increment
			Petitionable	Petitionable	Not petitionable
Total Tax Rate		0.478956	0.430000	0.44671	0.376825
Freeze Adj Taxable Value		\$ 432,222,732	\$ 642,780,936	\$ 642,780,936	\$ 642,780,936
Estimated Total Levy		\$ 2,070,157	\$ 2,763,958	\$ 2,871,367	\$ 2,422,159
	Est M&O	\$ 1,230,095	\$ 1,723,733	\$ 1,746,216	\$ 1,297,008
	Est I&S	\$ 1,027,387	\$ 1,040,225	\$ 1,125,151	\$ 1,125,151
	add freeze	\$ 176,273	\$ 194,803	\$ 194,803	\$ 194,803
change M&O levy from		\$ -	\$ 493,638	\$ 516,121	\$ 66,913
rate as % of 2021 rate		100%	89.78%	93.27%	78.68%

10.22%

NOTE 1: Average home values represent market value and do not include the 10% homestead appraisal cap.

NOTE 2: NO adverse impact on property owners with Over 65 or Disabled Persons Freeze

NOTE 3: July 13, 2022 CPI is 9.1%



CITY OF LAVON Agenda Brief

MEETING: August 29, 2022

ITEM: 5 - B

Items:

Public hearing, discussion, and action regarding the proposed 2022-23 Annual Budget.

- 1) Presentation of the Annual Budget.
- 2) **PUBLIC HEARING** to receive comments regarding the Annual Budget.
- 3) Discussion and action regarding the proposed Annual Budget and accompanying Ordinance No. **2022-08-06** approving and adopting a Budget for the City for the Fiscal Year October 1, 2022 through September 30, 2023; providing that expenditures for said fiscal year shall be made in accordance with said Budget; and providing an effective date.

Background:

Each year, the budget preparation process begins with the departments submitting a proposed budget that consists of an update of the prior year that is intended to provide for the same-level continuation of service delivery, equipment, and staffing levels. Additionally, the staff researches cost increases anticipated relating to the continuation of same-level services. Once the costs for same-level programming, mandated program costs and revenues are evaluated, the department directors provide proposed budget enhancements for their respective departments.

Over the past few months, the City Council and staff conducted a series of open work sessions to develop the proposed FY 2022-23 Annual Budget. The direction provided by the City Council in the work sessions has been incorporated into the proposed budget. As discussed in the work sessions, the projected and proposed budget includes funding for the continuation of same-level services as well as funding for:

FY 2022-23 Service Enhancements

- | | |
|-------------------------------------|--|
| - Three Firefighter/EMTs | - Replacement of three Police vehicles |
| - One Fire Lieutenant | - Parks and ROW Maintenance ATV |
| - Two FT and One PT Police Officers | - Two Public Works Trucks |
| - Police Evidence Tech/Admin Asst | - First Response/Brush Truck |
| - PT Fire Admin Asst | - Replacement dump truck |
| - Public Works Inspector | - Add third ambulance mid-year |
| - Sidewalk rehabilitation program | - Pay plan and merit adjustments |
| - Replacement bunker gear | - Fire Safety equipment |
| - FD expansion furnishings | - Planning and Financial consulting |
| - Special Events enhancements | - Mapping upgrades |
| - Strategic Plan update | |

What FY 2022-23 service enhancements really mean:

- Improve first response time and coverage to emergencies by
 - * Increasing from 2 to 3 firefighter/EMTs per shift 24/7; reduce response times
 - * Doubling daytime patrol shift to two officers with heightened traffic attention
- Expand Police Special Programming as requested by residents
- Increase Fire Department command and administrative capabilities
- Manage vehicle fleets to maximize life of vehicles and equipment
- Improve firefighting response with fire safety equipment and 2nd brush truck
- Advance public works capabilities with dump truck, ATV, and mower
- Maintain human resources investment and reinforce a culture of highest quality
- Balance service demand w/ consulting resources to bridge to expanded staffing

The expanded services are funded within a proposed budget that is a balanced budget based on a tax rate that is the **less than** the FY 2021-2022 tax rate.

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

The utility fund budget contains a reimbursement of the general fund for the debt service payments for the wastewater treatment plant and sanitary sewer system expansion. No programs or additional services are proposed in the utility fund.

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

Staff Notes:

Approval is recommended.

- | | |
|---------------------|-----------------------|
| Attachments: | 1) Proposed Ordinance |
| | 2) Budget Document |
| | 3) Budget Steps |

CITY OF LAVON, TEXAS

ORDINANCE NO. 2022-08-06

Adopting Budget FY 2022-23

AN ORDINANCE OF THE CITY OF LAVON, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023; 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 Administrator on behalf of the Mayor of the City of Lavon, Texas has submitted to the City Council a proposed budget of the expenditures and revenues of all City Departments, Divisions, and Offices for the Fiscal Year 2022-2023; 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 16, 2022 and August 29, 2022, reviewing departmental services and studying the submitted budget has determined that the proposed FY 2022-23 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 29th day of August 2022.

APPROVED:

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary

RECORD VOTE

<u>Council Member</u>	<u>Voted For</u>	<u>Voted Against</u>	<u>Absent</u>
John Kell, Place 1 Mayor Pro Tem	_____	_____	_____
Mike Cook, Place 2	_____	_____	_____
Kay Wright, Pl 3,	_____	_____	_____
Ted Dill, Place 4	_____	_____	_____
Mindi Serkland, Place 5	_____	_____	_____

CITY OF LAVON, TEXAS
ORDINANCE NO. 2022-08-06

EXHIBIT A
ANNUAL BUDGET
FY 2022-2023

FUND NAME	FY 2022-23 BUDGET
GENERAL FUND	\$5,885,618
STREET MAINTENANCE FUND	\$450,000
DEBT SERVICE FUND	\$1,125,151
UTILITY FUND	\$1,044,000
SEWER TAP FUND	\$4,739,000
LAVON ECONOMIC DEVELOPMENT CORPORATION	\$641,600
TOTAL FUNDS	\$13,243,769
CAPITAL IMPROVEMENTS PLAN	\$24,950,400



ANNUAL BUDGET FY 2022-23

This budget will raise more total property taxes than last year's budget by \$685,739 and 33%, and of that amount \$421,933 is tax revenue to be raised from new property added to the tax roll this year.



ANNUAL BUDGET – FISCAL YEAR 2022-23

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City of Lavon
Fiscal Year 2022-2023
Budget Cover Page

This budget will raise more total property taxes than last year's budget by \$685,739, which is a 33.00% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$421,933.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	\$0.430000/100	\$0.478956/100
No-New-Revenue Tax Rate:	\$0.378178/100	\$0.421113/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.207092/100	\$0.251762/100
Voter-Approval Tax Rate:	\$0.376825/100	\$0.506226/100
Debt Tax Rate:	\$0.161832/100	\$0.219046/100

Total debt obligation for the City of Lavon secured by property taxes: \$1,040,225.

The information included on this cover page of the annual budget is provided in accordance with Section 102.007 of the Texas Local Government Code.



City of Lavon Budget Planning Calendar 2022-23

The calendar is based on a proposed tax rate that does not trigger an automatic election.

<u>May-Jun</u>	Department Directors review ytd and begin work on budget projections
<u>Jun 21</u>	Budget Work Session – plan special meeting on Aug 9 and/or Aug 30 if needed
<u>Jul 8</u>	ARB projected to approve Appraisal Records
<u>Jul 19</u>	Budget Work Session; File prop Budget with City Secretary, post on website
<u>Jul 25</u>	Deadline for the appraisal district to certify values to taxing units Tax A/C calculate no-new tax rate and voter-approval tax rate
<u>Aug 2</u>	Budget Work Session – present tax rates to City Council
<u>Aug 4</u>	Post NNR, VAR and debt info on website homepage
<u>Aug 10</u>	Publish budget public hearing notice
<u>Aug 16</u>	Regular meeting - Schedule and announce meeting date (8/29) to adopt tax rate 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. Optional public hearings on proposed budget and fee schedule
<u>Aug 17</u>	Submit notice of public hearing – proposed tax rate to local newspaper post on Website
<u>Aug 24</u>	Publication of Notice of Public Hearing – proposed tax rate in newspaper
<u>Aug 29</u>	Special City Council Meeting Public Hearings on Tax Rate and Budget Consider Proposed Tax Rate Consider Proposed Budget and Fee Schedule
<u>Aug 30</u>	Provide approved tax rate information to Collin County (deadline 9-21)
<u>Oct 1</u>	New Fiscal Year begins

rev 08-04-2022

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.430000 per \$100 valuation has been proposed by the governing body of City of Lavon.

PROPOSED TAX RATE	\$0.430000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.378178 per \$100
VOTER-APPROVAL TAX RATE	\$0.376825 per \$100
DE MINIMIS RATE	\$0.446710 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for City of Lavon from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that City of Lavon may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Lavon exceeds the voter-approval rate for City of Lavon.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for City of Lavon, the rate that will raise \$500,000, and the current debt rate for City of Lavon.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Lavon is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 29, 2022 AT 7:00 PM AT Lavon City Hall, 120 School Rd., Lavon, TX 75166.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If City of Lavon adopts the proposed tax rate, the qualified voters of the City of Lavon may petition the City of Lavon to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the City of Lavon will be the voter-approval tax rate of the City of Lavon.

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

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

FOR the proposal:	John Kell Mindi Serkland Ted Dill	Kay Wright Mike Cook
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AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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

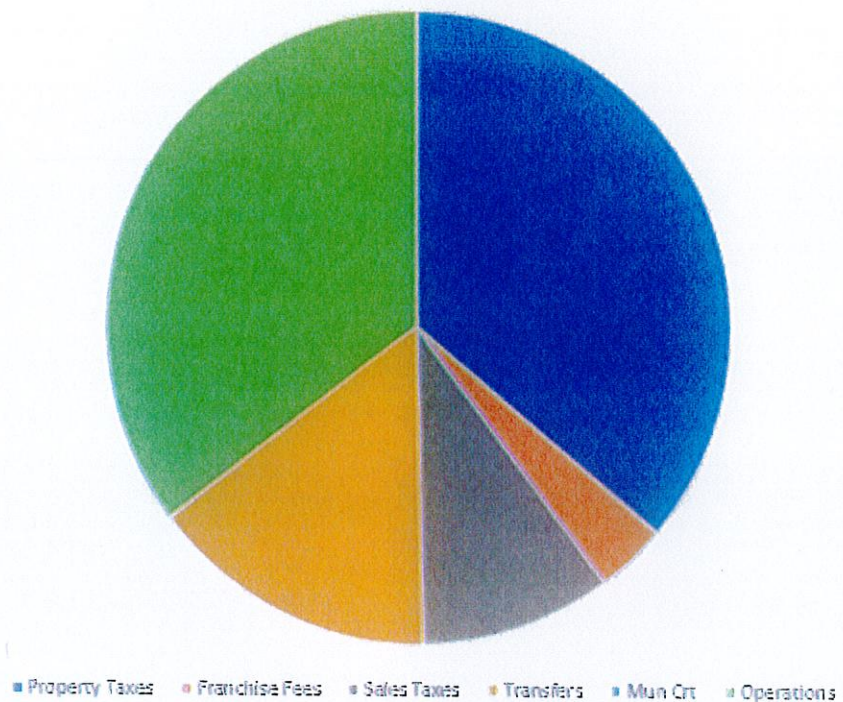
The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

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

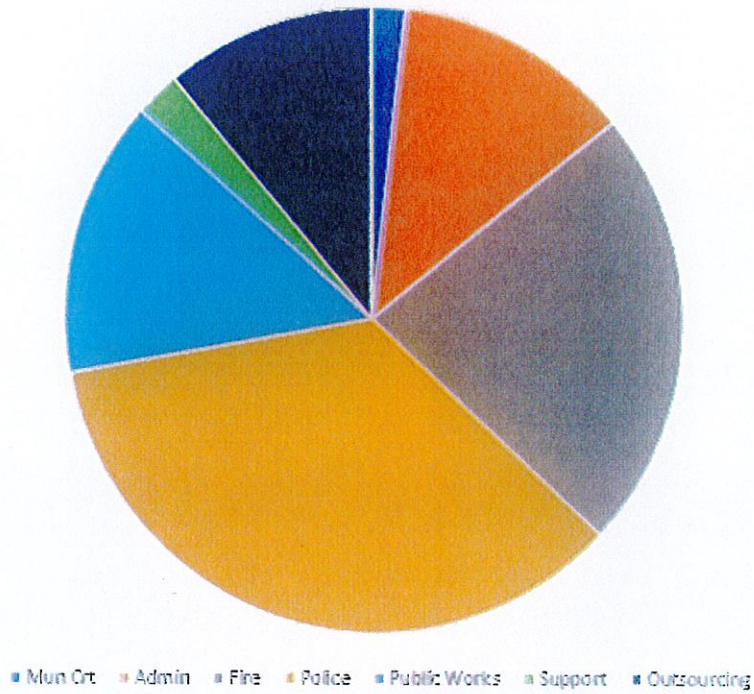
	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.478956	\$0.430000	decrease of -0.048956, or -10.22%
Average homestead taxable value	\$279,130	\$353,226	increase of 74,096, or 26.55%
Tax on average homestead	\$1,336.91	\$1,518.87	increase of 181.96, or 13.61%
Total tax levy on all properties	\$2,078,219	\$2,763,958	increase of 685,739, or 33.00%

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

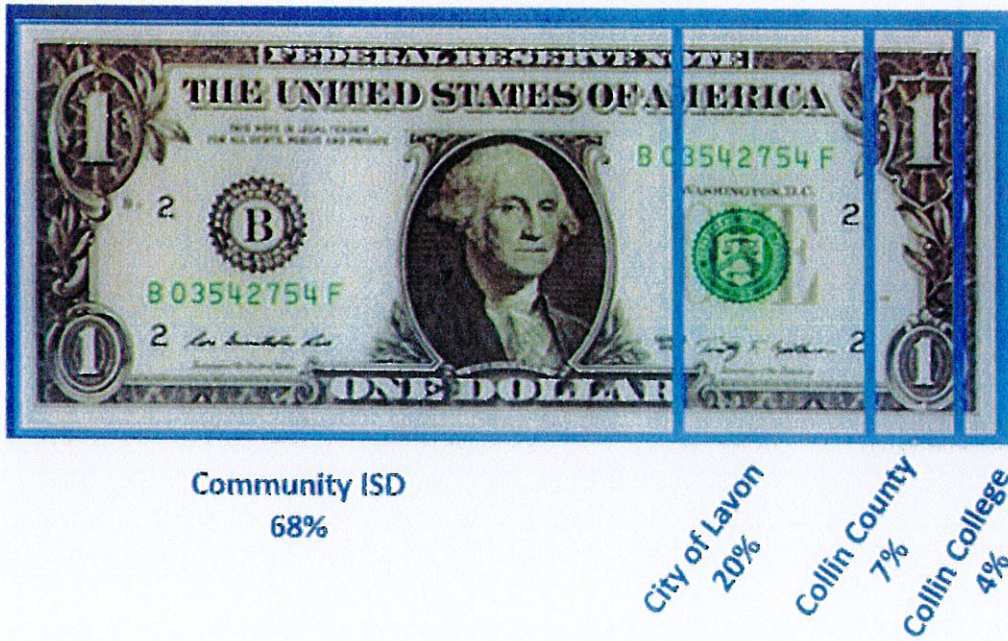
**CITY OF LAVON
GENERAL FUND REVENUES
PROPOSED 2022-23**



**CITY OF LAVON
GENERAL FUND EXPENDITURES
PROPOSED 2022-23**



TOTAL TAX RATE BREAKDOWN



Collin Central Appraisal District
Tax Rates
2021 Tax Year

Cities with paid police depts - listed highest to lowest total rate

Entity	Total Rate	Exemptions Offered	M & O Rate	I & S Rate
Dallas City (CDA)	0.7733	DP, FR, HS, OV65	0.5658	0.2075
Garland City (CGA)	0.758965	DP, FR, HS, OV65	0.381365	0.3756
Farmersville City (CFC)	0.712044	DP, FR, GIT, OV65	0.464574	0.24747
Sachse City (CSA)	0.700734	DP, OV65	0.506527	0.19421
Celina City (CCL)	0.645	DP, OV65	0.429385	0.21562
Wylie City (CWY)	0.643751	DP, OV65	0.491864	0.15139
Royse City (CRY)	0.6215	DP, OV65	0.406	0.2155
Richardson City (CRC)	0.61516	DP, OV65	0.37721	0.23795
Princeton City (CPN)	0.602549	DP, FR, OV65	0.377315	0.22523
Carrollton City (CCR)	0.5825	DP, FR, HS, OV65	0.442807	0.13969
Anna City (CAN)	0.5695	FR, HS, OV65	0.452631	0.11637
Melissa City (CML)	0.568157	DP, FR, OV65	0.431031	0.13713
Van Alstyne City (CVA)	0.563713	DP, FR, OV65	0.473544	0.09017
Josephine City (CJO)	0.516697	DP, FR, GIT, OV65	0.462439	0.05426
Prosper Town (CPR)	0.51	DP, FR, HS, OV65	0.328	0.182
McKinney City (CMC)	0.497655	DP, FR, GIT, OV65	0.345517	0.15214
Murphy City (CMR)	0.495	DP, FR, GIT, OV65	0.310185	0.18482
Lavon City (CLA) 2021	0.478956	DP, FR, GIT, HS, OV65	0.25991	0.21905
Allen City (CAL)	0.47	DP, FR, OV65	0.368756	0.10124
Frisco City (CFR)	0.4466	DP, FR, HS, OV65	0.295215	0.15139
Plano City (CPL)	0.4465	DP, FR, HS, OV65	0.333	0.1135
Lavon City - PROPOSED 2022	0.43	DP, FR, GIT, HS, OV65	0.268168	0.16183
Parker City (CPK)	0.365984	FR, GIT, OV65	0.33187	0.03411
Fairview Town (CFV)	0.34558	DP, OV65	0.245536	0.10004

Cities without paid police depts - listed highest to lowest total rate

Entity	Total Rate	Exemptions Offered	M & O Rate	I & S Rate
Blue Ridge City (CBL)	0.525143	DP, OV65	0.431081	0.09407
Weston City (CWS)	0.295	DP, FR, OV65	0.295	0
Lucas City (CLU)	0.238397	DP, HS, OV65	0.135743	0.10265
Nevada City (CNV)	0.266034	FR, GIT, OV65	0.266034	0
St Paul Town (CSP)	0.265973	FR, GIT, OV65	0.265973	0
New Hope Town (CNH)	0.233113	DP, FR, GIT, OV65	0.233113	0
Lowry Crossing City (CLC)	0.176984	DP, FR, OV65	0.176984	0

Other Taxing Jurisdictions

Community ISD (SCO)	1.4603	DP, HS, OV65	0.9603	0.5
Collin County (GCN)	0.163037	DP, FR, HS, OV65	0.116336	0.05125
Collin College (JCN)	0.031222	DP, FR, GIT, HS, OV65	0.0791	0.00212

Collin Central Appraisal District
Exemptions
2022 Tax Year

Entity	Exemptions Offered	HS Amount	OV65 Amount	OV65 Freeze	DP Amount	DP Freeze
Allen City (CAL)	DP, FR, OV65	\$0	\$50,000		\$25,000	
Anna City (CAN)	FR, HS, OV65	1.00% (\$5,000 min)	\$30,000		\$0	
Blue Ridge City (CBL)	DP, OV65	\$0	\$10,000		\$10,000	
Carrollton City (CCR)	DP, FR, HS, OV65	20.00% (\$5,000 min)	\$80,000		\$80,000	
Celina City (CCL)	DP, OV65	\$0	\$30,000	Yes	\$30,000	Yes
Community ISD (SCO)	DP, HS, OV65	\$40,000	\$10,000	Yes	\$10,000	Yes
Dallas City (CDA)	DP, FR, HS, OV65	20.00% (\$5,000 min)	\$115,000		\$115,000	
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	12.50% (\$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	\$80,000		\$80,000	
Melissa City (CML)	DP, FR, OV65	\$0	\$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	12.50% (\$5,000 min)	\$10,000	Yes	\$3,000	Yes
Richardson City (CRC)	DP, OV65	\$0	\$105,000		\$105,000	
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

HS	General
OV65	Over 65
DP	Disabled Person
FR	Freeport
GIT	Goods-In-Transit
DVHS	Disabled Veteran Homestead
Mi & O	Maintenance & Operation Rate
I & S	Interest & Sinking Fund (Debt) Rate

TAX RATE REVIEW

08-17-2022

TAX RATES	
NNR	0.378178
VAR	0.376172
VAR Inc	0.376825
VAR w 8%	0.385491
DeMin	0.44671

calculated per Collin County Tax Assessor Collector			
	rate	levy	percentage
I&S	0.161832	\$ 1,040,225.24	38%
M&O	0.268168	\$ 1,723,732.78	62%
Total Tax Rate	0.43	\$ 2,763,958.02	100%

The proposed 10.22% reduction in the total tax rate combined with the 10% homestead appraisal cap and homestead exemption will typically result in less city taxes paid per homeowner.

		FY 2021-22	FY 2022-23		
		Last Year	PROPOSED per Council 8-16-22	De Minimis (FY22 less 0.03)	No Risk - VAR with Increment
			Petitionable	Petitionable	Not petitionable
Total Tax Rate		0.478956	0.430000	0.44671	0.376825
Freeze Adj Taxable Value		\$ 432,222,732	\$ 642,780,936	\$ 642,780,936	\$ 642,780,936
Estimated Total Levy		\$ 2,070,157	\$ 2,763,958	\$ 2,871,367	\$ 2,422,159
Est M&O		\$ 1,230,095	\$ 1,723,733	\$ 1,746,216	\$ 1,297,008
Est I&S		\$ 1,027,387	\$ 1,040,225	\$ 1,125,151	\$ 1,125,151
add freeze		\$ 176,273	\$ 194,803	\$ 194,803	\$ 194,803
change M&O levy from FY		\$ -	\$ 493,638	\$ 516,121	\$ 66,913
rate as % of 2021 rate		100%	89.78%	93.27%	78.68%

10.22%

NOTE 1: Average home values represent market value and do not include the 10% homestead appraisal cap.

NOTE 2: NO adverse impact on property owners with Over 65 or Disabled Persons Freeze

NOTE 3: July 13, 2022 CPI is 9.1%

CITY OF LAVON

GENERAL FUND		ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED/ AMENDED FY 2022	YTD 08-25-2022	PROJECTED FY 2022	PROPOSED FY 2023
		as of 08-16-2022					
SOURCE OF FUNDS							
	Estimated Beginning Resources	611,448	960,781	1,975,750	1,975,750	1,975,750	2,318,227
	Bond Proceeds for Prof Serv	-	49,500	75,000	75,000	75,000	75,000
REVENUE - CURRENT							
Taxes							
10-00-4200	Property Tax	1,040,196	1,126,813	1,233,318	1,235,099	1,233,318	1,828,733
10-00-4205	Franchise	155,754	149,301	170,000	178,124	178,124	185,000
10-00-4206	Sales & Use Tax	327,486	395,263	500,000	462,943	500,043	500,000
10-00-4208	Penalty & Interest	-	-	500	-	500	500
10-00-4209	Ad Valorem Delinquent Taxes	-	-	1,000	-	1,000	1,000
	Total Taxes	1,523,435	1,671,377	1,904,818	1,876,166	1,912,985	2,515,233
Transfers to Reimburse GF							
10-00-4850	Miscellaneous (CARES Funding)	-	189,208	-	-	-	-
10-00-4900	Solid Waste for Admin Service	171,996	186,329	172,000	157,667	172,000	144,000
10-00-4901	Sewer for Admin Service	99,996	108,329	120,000	110,000	120,000	108,000
10-00-4907	Transfer from Sewer Tap for I&S	450,482	130,000	500,000	458,333	500,000	500,000
	Total Transfers	722,474	613,866	792,000	726,000	792,000	752,000
Municipal Court							
10-00-4501	Court Fees	3,269	1,194	2,000	1,450	1,525	2,000
	Total Municipal Court	3,269	1,194	2,000	1,450	1,525	2,000
Administration							
10-00-4004	Administrative Fee	13,170	56,036	25,000	19,650	25,000	-
10-00-4010	Banking Interest	9,806	22,628	12,500	21,372	21,372	-
10-00-4122	Utility Late Fees	18,198	27,874	12,500	15,535	17,500	-
	Total Administration	41,174	106,538	50,000	56,557	63,872	-
Operations							
10-00-4324	Land Use Application Fees	-	71,943	115,000	99,293	115,000	80,000
10-00-4325	Food Serv Insp Permits	5,473	3,545	6,500	3,642	4,500	5,500
10-00-4326	General Permit Fees	153,538	227,815	269,000	291,830	269,000	210,000
10-00-4327	Bldg Permit Fees	445,220	1,321,237	1,358,882	1,365,839	1,365,839	850,000
10-00-4328	OSSF Permit Fees	900	800	500	800	800	500
10-00-4329	Infrastructure Inspection Fees	291,127	431,418	1,485,248	1,485,248	1,485,248	525,000
10-00-	PID Administrative Services	-	-	-	-	-	33,000
10-00-4332	Building Rent - LEDC	6,000	6,000	6,000	6,000	6,000	6,000
10-00-4503	PD Fines/Fees	38,399	42,174	40,000	47,616	47,616	50,000
10-00-4504	PD Warrant Fines / Fees	7,048	1,288	5,000	1,496	1,500	5,000
10-00-4507	PD Services Contract	104,500	181,250	-	-	-	-
10-00-4509	FD Services Contract	28,764	26,618	20,500	20,324	22,000	24,000
10-00-4700	Comm Ctr/Pav Rent Fees	5,805	40	4,000	4,213	4,213	1,500
10-00-4800	Sale of Property	75,115	-	-	120	500	500
	Total Operations	1,163,139	2,314,129	3,310,630	3,326,421	3,322,217	1,791,000
	Total General Fund Revenues	3,453,491	4,707,103	6,059,448	5,986,593	6,092,599	5,060,233
	Total Source of Funds	4,064,939	5,717,384	8,110,198	8,037,343	8,143,349	7,453,460

CITY OF LAVON

GENERAL FUND		ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED/ AMENDED FY 2022	YTD 08-25-2022	PROJECTED FY 2022	PROPOSED FY 2023
EXPENDITURES							
Municipal Court Services							
10-25-5000	Payroll	62,201	60,213	59,759	57,121	59,759	63,227
10-25-5015	Health Insurance	8,100	11,130	8,800	6,953	8,800	9,900
10-25-8501	FICA & Medicare	4,758	4,606	4,572	4,370	4,572	4,837
10-25-8502	Retirement	4,684	3,920	9,112	6,801	9,112	11,697
10-25-8503	TWC	-	449	200	98	200	450
10-24-5005	Credit Card Fees	944	701	1,250	-	1,250	1,000
10-24-5010	Jury Panel	-	-	250	60	250	250
10-25-5016	Judge / Prosecutor Contract Labor	4,513	7,463	9,500	9,525	11,000	12,000
10-24-5400	Postal Fees	275	269	500	189	500	500
10-24-5800	Training	340	480	1,000	530	1,000	1,000
10-24-6250	Office Supplies	699	983	1,500	809	1,500	1,500
10-50-8308	Workers Compensation	-	-	-	-	-	259
	Total Municipal Court	86,513	90,214	96,442	86,455	97,942	106,620
EXPENDITURES							
Administration Services							
10-00-5000	Payroll - Admin Staff	227,800	283,471	372,200	276,777	372,200	397,925
10-00-5015	Health Insurance	32,400	25,586	35,200	20,859	25,066	49,500
10-00-8501	FICA & Medicare	17,427	21,571	28,473	21,064	28,473	30,441
10-00-8502	Retirement	17,153	21,329	56,751	40,537	56,751	73,616
10-00-8503	TWC	-	1,301	2,500	3	2,500	1,300
10-21-6010	Adv. Notices & Pubs	11,186	8,389	18,500	16,012	18,500	18,000
10-21-6014	Building Supplies	1,648	1,121	2,000	1,555	2,000	2,000
10-21-6020	Cell Phone	508	494	500	452	500	500
10-21-6060	Computer Software (comb w 10-21	14,411	17,148	20,000	11,678	20,000	25,000
10-21-6065	Council Supplies	1,150	659	1,500	345	1,500	1,500
10-21-6070	Cleaning	5,350	4,914	7,500	4,062	7,500	7,500
10-21-6080	CPA	143	5,625	1,000	-	1,000	1,000
10-21-6100	Dues & Fees	3,750	3,846	6,000	5,966	6,000	6,000
10-21-6101	Elections	-	5,332	5,500	3,088	5,500	8,000
10-21-6104	Community Events	2,056	1,100	47,500	10,302	47,500	7,500
10-21-6250	Office Supplies	3,832	3,105	3,000	2,258	3,000	3,250
10-21-6251	Drinking Water All Depts	537	503	1,000	616	1,000	1,000
10-21-6252	Office Furniture	-	581	2,500	1,190	2,500	2,500
10-21-6253	Office Equipment	469	1,586	4,000	678	2,000	3,500
10-21-6264	Sales Tax Incentive Rebate	479	15,394	45,000	36,635	36,635	45,000
10-21-6304	Comm Events Monitors	2,003	111	1,000	661	1,000	1,000
10-21-6400	Postal Fees	152	163	250	134	250	250
10-21-6800	Training	6,708	5,961	12,500	10,021	12,500	8,500
10-21-6802	Staff Development	2,046	914	3,500	625	2,500	3,500
10-21-7000	Electric	5,620	5,301	5,000	4,397	5,000	8,500
10-21-7002	Natural Gas	1,923	3,955	8,000	5,297	8,000	7,500
10-21-7003	Telephone	3,035	3,113	4,000	2,782	3,500	4,000
10-21-7004	Water	877	756	1,000	462	1,000	1,000
10-21-8419	Mileage & Meals	1,128	499	2,400	1,255	2,400	2,500
10-50-8308	Workers Compensation	-	-	-	-	-	1,631
	Total Administration Operations	364,440	445,184	698,274	479,709	676,275	723,413
Admin Capital Outlay							
10-29-8150	City Hall improvements	-	-	16,500	-	16,500	5,000
	Total Admin Capital Outlay	-	-	16,500	-	16,500	5,000
	Total Admin Services	364,440	445,184	714,774	479,709	692,775	728,413

CITY OF LAVON

GENERAL FUND		ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED/ AMENDED FY 2022	YTD 08-25-2022	PROJECTED FY 2022	PROPOSED FY 2023
EXPENDITURES							
Fire Services							
10-48-5000	Payroll	63,340	69,777	175,000	120,365	175,000	556,210
10-48-5015	Health Insurance	8,500	8,291	20,000	13,590	20,000	77,376
10-48-8501	FICA & Medicare	4,846	5,338	13,388	9,077	13,388	42,550
10-48-8502	Retirement	4,770	5,260	31,150	19,338	31,150	102,899
10-48-8503	TWC	-	252	2,500	27	2,500	1,500
10-48-6008	Stipend	28,475	33,000	80,000	66,200	80,000	80,000
10-25-7002	Storm Siren and Maint	-	-	1,000	1,492	1,492	1,500
10-48-5002	Asset Tags/Metal	-	-	300	-	300	300
10-48-5604	Postage	59	-	75	16	75	75
10-48-6002	Equipment Maint Rep	1,957	5,944	4,500	443	2,500	5,000
10-48-6003	Internet/Wifi Utility	2,307	2,422	18,000	12,357	15,000	15,000
10-48-6005	NFPA Pump/Ladder Test	123	2,142	5,000	3,405	3,500	7,500
10-48-6011	Office Supplies	1,021	964	2,000	2,087	2,100	3,500
10-48-6012	Travel/ Conf / Meals	4,161	8,436	2,500	(195)	2,500	10,000
10-48-6102	Dues & Fees	2,187	3,127	5,500	3,776	5,500	5,500
10-48-6145	Medical Services	-	34	2,000	1,162	2,000	3,000
10-48-6160	Mobile Technology	836	1,678	3,750	3,931	4,200	4,500
10-48-6200	Safety/Fire Equipment	19,091	42,826	88,000	39,885	87,000	30,000
10-48-6201	Fire Hose	979	-	1,000	674	1,000	1,000
10-48-7000	Electric	6,958	5,566	8,000	6,952	8,000	15,000
10-48-7002	Natural Gas	523	1,494	3,000	1,645	3,000	3,000
10-48-7004	Water	978	1,923	3,500	860	3,500	3,500
10-48-7006	PPE/Bunker Gear & Maint	11,824	10,525	95,000	2,441	95,000	20,000
10-48-7009	Apparatus Maintenance	18,416	22,516	40,000	38,355	40,000	35,000
10-48-7010	ALS Med Supplies	2,009	1,112	10,000	9,722	10,000	10,000
10-48-7011	EOC Fire Alarm Mon	406	460	1,000	-	1,000	1,000
10-48-7014	IT / Software	1,680	3,708	27,500	26,596	27,500	20,000
10-48-7024	Graphics/Uniforms	2,425	3,456	9,000	6,686	9,000	12,500
10-48-7030	Fuel	4,977	6,098	15,000	12,405	15,000	20,000
10-48-7031	Cleaning	350	468	3,900	3,565	3,900	3,900
10-50-8308	Workers Compensation	-	-	-	-	-	37,683
	Total Fire Operations	193,197	246,817	671,563	406,856	665,105	1,128,993
Fire Capital Outlay							
10-48-6550	FD-EOC-PD Signage	70	365	2,500	-	2,500	2,500
10-48-7035	Fire Vehicles	12,803	13,583	-	-	-	-
10-48-7036	FD furn and EOC tech	12,046	11,913	29,500	18,059	29,500	12,500
10-48-7037	Shared UTV & trailer	-	32,392	-	-	-	-
10-48-8118	Fire Radios	8,503	34,438	29,565	58,910	58,910	-
10-48-8117	Fire Apparatus	94,364	-	-	-	-	200,000
	Total Fire Capital Outlay	127,787	92,691	61,565	76,969	90,910	215,000
	Total Fire Services	320,984	339,508	733,128	483,825	756,015	1,343,993

CITY OF LAVON

GENERAL FUND		ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED/ AMENDED FY 2022	YTD 08-25-2022	PROJECTED FY 2022	PROPOSED FY 2023
EXPENDITURES							
Police Services							
10-45-5000	Payroll	591,905	696,479	781,671	750,781	781,671	1,149,800
10-45-5015	Health Insurance	97,200	78,294	105,600	77,012	93,674	154,752
10-45-8501	FICA & Medicare	45,281	51,171	59,798	56,730	59,798	87,960
10-45-8502	Retirement	44,570	51,251	119,185	103,440	119,185	212,713
10-45-8503	TWC	-	3,524	10,000	189	10,000	5,000
10-29-6015	Audio Visual	922	1,005	2,500	2,195	2,500	3,000
10-29-6018	Protective Gear	110	3,737	5,500	3,373	7,000	7,500
10-29-6050	Child Abuse Interlocal	1,500	1,500	1,500	1,500	1,500	1,500
10-29-6055	Cleaning	4,214	4,175	5,000	4,776	5,000	7,000
10-29-6061	Computers	6,722	11,755	5,000	3,876	5,000	13,000
10-29-6070	Crime Prev / Community Policing	99	938	9,000	3,103	9,000	11,000
10-29-6071	Database Services	1,578	1,625	4,000	2,069	4,000	4,000
10-29-6072	Dispatch	42,861	51,400	54,711	52,875	54,711	73,708
10-29-6102	Dues & Fees	866	790	1,000	98	700	1,000
10-29-6140	Emergency Equipment	1,249	4,879	6,000	2,818	6,000	6,400
10-29-6145	Medical Services	-	550	1,500	75	1,500	1,500
10-29-6146	Travel / Meals	177	508	1,000	518	700	1,000
10-29-6150	Inmate Boarding	1,074	3,000	7,500	5,250	7,500	12,000
10-29-6160	Mobile Technology	9,609	11,251	19,000	17,524	19,000	43,000
10-29-6253	Office Supplies	1,924	2,837	4,000	3,024	4,000	4,000
10-29-6254	Patrol Rifle / Firearms	-	10,784	6,000	3,676	6,000	8,000
10-29-6350	Police Equipment Mtnc.	842	1,007	2,500	313	2,000	2,500
10-29-6351	Office Equipment	1,520	12,072	1,500	976	1,500	1,500
10-29-6400	Postal Fees	555	463	750	536	750	750
10-29-6401	Radio Maintenance	-	138	2,500	16	1,500	2,500
10-29-6403	Report Mgt System	3,469	5,100	9,500	8,951	9,500	9,500
10-29-6500	Software	2,147	1,358	3,000	815	2,000	3,000
10-29-6502	Tazers (3)	-	4,680	10,000	-	10,000	15,000
10-29-6550	TLETS Management	10,000	9,600	11,000	9,600	11,000	11,000
10-29-6751	Operational Supplies	-	5,943	8,500	895	5,000	8,500
10-29-6800	Training	1,770	1,198	6,000	2,086	6,000	6,000
10-29-6850	Uniform	6,273	4,507	6,500	7,988	7,500	17,000
10-29-6900	Vehicle Cleaning	463	480	1,000	444	800	1,500
10-29-6903	Vehicle Fuel	14,280	22,000	35,000	34,229	35,000	45,000
10-29-6904	Vehicle Mtnc.	11,150	12,718	24,000	20,952	24,000	30,000
10-29-7025	Electric	4,787	4,493	6,000	5,916	6,000	12,000
10-29-7027	Telephone	6,438	7,393	6,500	2,735	6,500	6,500
10-29-7028	Water	780	502	1,000	439	1,000	1,000
10-45-6017	Body Cams and video storage	13,626	13,727	15,000	10,641	15,000	15,000
10-50-8305	Law Enforcement Liability	5,996	6,537	10,000	8,743	10,000	10,492
10-50-8308	Workers Compensation	-	-	-	-	-	59,907
	Total Police Operations	936,315	1,105,367	1,369,715	1,211,176	1,353,489	2,066,482
Police Capital Outlay							
10-29-7509	Police remodel	-	2,850	3,000	-	3,000	3,000
10-29-7515	Police Vehicles	53,961	64,499	338,106	131,229	338,106	-
10-45-8109	Police Radios	19,200	74,064	-	-	-	-
	Total Police Capital Outlay	73,161	141,413	341,106	131,229	341,106	3,000
	Total Police Services	1,009,476	1,246,780	1,710,821	1,342,406	1,694,595	2,069,482

CITY OF LAVON

GENERAL FUND		ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED/ AMENDED FY 2022	YTD 08-25-2022	PROJECTED FY 2022	PROPOSED FY 2023
EXPENDITURES							
Public Works Services							
10-40-5000	Payroll	114,642	132,458	189,675	149,347	170,575	291,370
10-40-5015	Health Insurance	22,275	22,783	35,200	22,439	28,414	48,360
10-40-8501	FICA & Medicare	8,770	10,122	14,510	11,414	13,049	22,290
10-40-8502	Retirement	8,633	9,985	28,921	22,357	27,400	53,903
10-40-8503	TWC	-	1,071	2,500	125	2,500	2,273
10-40-5999	Computer & Equip	-	-	1,000	-	1,000	1,000
10-40-6022	Cell Phone	2,327	2,469	2,400	2,709	2,709	2,400
10-40-6024	Meals & Travel	560	771	1,000	42	1,000	1,000
10-40-6025	MS4 Supplies	312	100	1,000	924	1,000	1,000
10-40-6026	PW Office Supplies	540	1,082	500	1,173	500	500
10-40-6027	Postage	-	-	75	-	75	75
10-40-6104	Code Enforcement	-	-	2,000	-	2,000	10,000
10-40-6105	Food Service Inspector	1,400	3,527	7,000	2,375	6,000	7,000
10-40-6145	Medical Services	-	-	1,000	45	1,000	1,000
10-40-6155	Grounds Mtnc	13,642	13,886	18,000	7,444	15,000	18,000
10-40-6156	Heavy Equipment Maintenance	15,476	38	10,000	-	5,000	10,000
10-40-6550	Signage	1,877	5,511	11,600	4,008	8,000	11,600
10-40-6700	State OSSF Fees	-	-	300	-	300	300
10-40-6701	Street Lights	34,145	53,536	65,000	52,728	65,000	90,000
10-40-6703	Street Repair/Maintenance	2,522	9,850	10,000	9,729	10,000	30,000
10-40-6749	Mosquito Spraying	9,620	9,620	12,000	7,770	12,000	12,000
10-40-6750	Tools	1,228	1,723	5,000	2,529	5,000	5,000
10-40-6751	Operational Supplies	808	719	4,500	468	4,500	4,500
10-40-6800	Training	3,630	481	3,500	-	2,000	3,500
10-40-6850	Uniform	3,083	2,303	5,000	2,425	5,000	5,000
10-40-6905	Vehicle Fuel	3,494	5,879	7,000	7,147	8,000	14,000
10-40-6906	Vehicle Maintenance	3,148	898	7,000	376	4,000	7,000
10-40-7004	Water	-	353	1,000	355	1,000	1,000
10-40-7512	Lightbars	-	-	-	-	-	6,000
10-50-8308	Workers Compensation	-	-	-	-	-	17,686
	Total Public Works Operations	252,133	289,165	446,681	307,927	402,022	677,757
Public Works Capital Outlay							
10-40-6352	PW Heavy Equip	-	66,423	105,000	102,229	105,000	150,000
10-40-6910	PW Truck	9,461	2,365	149,442	43,442	149,442	-
10-40-7511	Mower	-	-	18,000	17,743	17,743	18,000
10-40-8023	CIP Prep & Admin	9,164	1,675	2,000	-	2,000	2,000
10-50-8015	Tractor (2016) fy21	7,904	7,904	-	-	-	-
	Total Capital Outlay	26,530	78,367	274,442	163,414	274,185	170,000
	Total Public Works Services	278,663	367,532	721,123	471,341	676,207	847,757

CITY OF LAVON

GENERAL FUND		ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED/ AMENDED FY 2022	YTD 08-25-2022	PROJECTED FY 2022	PROPOSED FY 2023
EXPENDITURES							
Other Expenditures							
Facilities - Multi-Department							
10-40-6907	Bldg Mtnc - PW	-	-	10,000	-	10,000	2,500
10-40-8116	Demolition	-	-	36,000	15,800	36,000	20,000
10-50-8011	Copier Service Contract	7,772	6,948	8,000	7,174	8,000	8,000
10-50-8012	Postage Service Contract	1,860	3,695	6,500	2,548	6,500	6,000
10-50-8100	Bldg Mtnc. - City Hall	19,888	4,408	54,000	36,608	54,000	35,000
10-50-8101	Bldg Mtnc - PD/FD	1,396	6,206	7,500	1,733	7,500	7,500
10-50-8151	Parks Improvements	-	-	85,612	41,205	85,612	27,500
	Total Facilities	30,917	21,257	207,612	105,068	207,612	106,500
Insurance							
10-50-8300	Auto Liability	6,295	6,245	7,109	6,403	7,109	6,866
10-50-8301	Auto Phys. Damage	4,424	4,096	4,631	7,774	8,500	6,486
10-50-8302	Errors & Omissions	1,443	1,469	1,929	1,950	1,950	2,148
10-50-8303	General Liability	(537)	736	882	864	882	969
10-50-8306	Mobile Equipment	762	731	2,000	639	2,000	696
10-50-8307	Real & Personal Property	13,241	13,060	15,435	12,901	15,435	15,362
10-50-8308	Workers Compensation	20,465	24,026	34,000	36,162	36,162	-
	Total Insurance	46,093	50,363	65,986	66,693	72,038	32,527
Outsourcing							
10-40-6051	Building Inspection & Plan Review	27,729	208,344	265,000	231,107	265,000	245,000
10-50-8400	Ambulance Service	12,473	13,327	15,000	14,765	15,000	45,635
10-50-8401	Animal Control	6,250	6,250	6,250	6,250	6,250	6,250
10-50-8402	Auditor	12,000	12,500	16,000	10,000	10,000	16,000
10-50-8403	Central Appr District	12,331	12,570	14,260	15,621	15,621	19,741
10-50-8404	City Attorney	27,960	20,292	60,000	43,872	60,000	45,000
10-50-8405	City Engineer	28,233	27,673	35,000	23,508	35,000	34,500
10-50-8406	Fidelity Bonding	194	194	200	194	200	200
10-50-8407	Information Tech	30,182	19,976	30,000	30,261	30,000	40,000
10-50-8408	Tax Assessor/Collector	1,288	1,415	2,500	1,800	2,500	2,500
10-50-8409	TIF Administration	(3,568)	-	-	2,708	2,708	-
10-50-8410	Shredding Services	2,059	1,555	2,000	531	2,000	2,000
10-50-8411	MS4 Execution	5,662	761	10,000	2,537	5,000	7,500
10-50-8412	Consulting/Prof Serv	16,900	67,739	89,000	86,334	89,000	67,500
10-50-8413	Codification	790	5,453	4,000	-	4,000	4,000
10-50-8414	Drainage / Prelim Eng	10,960	-	64,000	62,250	64,000	30,000
10-50-8417	Infrastructure Inspection	151,963	164,469	175,000	125,379	175,000	80,000
10-50-8418	Fire Inspection Services	2,835	2,835	5,000	2,835	5,000	4,500
	Total Outsourcing	346,241	565,351	793,210	659,952	786,279	650,326
	Total General Fund Expenditures:	2,483,326	3,126,189	5,043,097	3,695,447	4,983,462	5,885,618
	ENDING RESOURCES (Net)	1,581,613	2,591,195	3,067,101	4,341,896	3,159,886	1,567,842

27%

CITY OF LAVON
BUDGET WORKSHEET

STREET FUND	ACTUAL FY2020	ACTUAL FY 2021	ADOPTED/ AMENDED FY 2022	YTD 08-25-2022	PROJECTED FY 2022	PROPOSED FY 2023
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Funded by Street Maintenance Sales Tax

Beginning Resources	12,828	84,156	302,752	281,218	281,218	481,240
Street Repair Revenue						
17-00-4204 Street Maint Sales Tax	139,924	150,317	175,000	231,472	250,022	250,000
Total Street Repair Fund Revenue	139,924	150,317	175,000	231,472	250,022	250,000
Street Repair Fund Expenditure						
10-40-8483 Street Project Maint	68,596	21,852	350,000	9,332	50,000	450,000
Total Street Repair Expenditure	68,596	21,852	350,000	9,332	50,000	450,000
Ending Resources Street Maintenance Sales Tax	84,156	212,622	127,752	503,357	481,240	281,240

Funded by Capital Recovery Fees and Developer Contributions

Beginning Resources	-	118,690	182,659	194,586	194,586	400,570
Street Repair Revenue						
10-40-4615 Lavon Farms CRF	118,690	75,896	26,707	17,184	17,184	2,864
10-00-4323 Trails of Lavon Annexation Fees	-	-	-	65,100	65,100	-
10-00-4862 Elevon Annexation Fees	-	-	-	138,700	138,700	-
Total Revenue			26,707	220,984	220,984	
Total Street Repair Resources	118,690	194,586	209,366	415,570	415,570	403,434
Street Repair Fund Expenditure						
10-40-4616 CR 483 Maintenance	-	-	40,000	-	15,000	199,634
10-40-_____ Other Projects	-	-	-	-	-	150,000
Total Street Repair Expenditure	-	-	40,000	-	15,000	349,634
Ending Resources Dedicated Repairs	118,690	194,586	169,366	415,570	400,570	53,800

CITY OF LAVON
BUDGET WORKSHEET

DEBT SERVICE (I&S) FUND	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED/ AMENDED FY 2022	YTD 08-25-2022	PROJECTED FY 2022	PROPOSED FY 2023
Beginning Resources	897,065	363,299	148,083	148,083	148,083	84,922
REVENUE						
10-00-4375 Property Tax	719,462	768,842	1,027,387	1,039,872	1,039,872	1,108,601
10-00-4376 Penalty & Interest	-	-	500	-	-	-
10-00-4377 Ad Valorem Delinquent Taxes	-	-	1,000	-	-	-
10-00-4904 LEDC Contrib to I&S (Ser 14)	13,433	13,217	-	-	-	-
10-00-4907 Utility Fund Contrib to I&S (Ser 18, 2	-	130,000	115,000	105,417	76,667	75,000
Total Revenues	732,895	912,059	1,143,887	1,145,288	1,116,539	1,183,601
EXPENDITURES						
10-00-4014 2018 Tax Note (WWTP) Interest	35,241	-	-	-	-	-
10-00-4851 2018 Tax Note (WWTP) Principal	380,000	-	-	-	-	-
10-00-8652 2014 Tax Note (EDC-sewer) Princip	13,000	13,000	-	-	-	-
10-00-8653 2014 Tax Note (EDC-sewer) Interest	217	217	-	-	-	-
10-00-8654 2020 GO Ref Bonds (2018) Principa	395,000	395,000	465,000	465,000	465,000	470,000
10-00-8655 2020 GO Ref Bonds (2018) Interest	28,494	47,544	33,450	33,450	33,450	24,100
10-00-8656 2020 CO Principal	90,000	90,000	105,000	105,000	105,000	105,000
10-00-8657 2020 CO Interest	305,696	551,546	490,650	490,650	490,650	488,550
10-00-8658 Miscellaneous Expenditures	-	30,000	5,000	3,527	5,000	15,000
10-48-8512 Fire Truck Principal & Interest	22,501	22,501	22,501	22,501	22,501	22,501
40-00-4410 TIF Contribution	-	-	-	-	-	-
Total Expenditures	1,270,149	1,149,808	1,121,601	1,120,128	1,121,601	1,125,151
ENDING RESOURCES	359,811	125,549	170,369	173,243	143,021	143,372

CITY OF LAVON
BUDGET WORKSHEET

UTILITY FUND		ACTUAL FY2020	ACTUAL FY 2021	ADOPTED/ AMENDED FY 2022	YTD 08-25-2022	PROJECTED FY 2022	PROPOSED FY 2023
Beginning Resources		117,626	130,671	08-16-2022 627,929	623,022	1,123,793	1,695,249
UTILITY FUND REVENUE							
Administration							
20-00-4004	Admin Fee	7,450	-	-	-	-	25,000
20-00-4121	Interest	2,459	-	-	6,855	-	12,500
20-00-4122	Late Fees	2,807	-	-	2,841	-	12,500
	Total Administration	12,716	-	-	-	-	50,000
Solid Waste							
20-21-4119	Solid Waste Income	548,307	605,735	663,600	657,542	676,275	736,200
	Total Solid Waste	548,307	605,735	663,600	657,542	676,275	736,200
Sanitary Sewer							
20-00-4120	San Sewer Income	640,341	751,078	828,000	856,965	870,525	1,093,920
	Total Sanitary Sewer	640,341	751,078	828,000	856,965	870,525	1,093,920
	Total Revenue	1,201,364	1,356,813	1,491,600	1,514,508	1,546,800	1,880,120
UTILITY FUND EXPENDITURES							
Solid Waste							
20-00-5255	Utility Billing Cost	1,830	2,822	11,000	1,411	11,000	3,000
20-21-6400	Postal Fees	8,500	6,988	8,500	9,006	7,500	8,500
20-21-6990	Credit Card Fees	3,665	931	3,500	554	1,500	3,500
20-21-7015	Sales Tax	39,079	46,676	48,000	43,157	42,844	48,000
20-21-7016	Utility Billing Software	2,021	2,291	35,000	28,443	35,000	3,500
20-21-7018	Office Equipment	480	480	500	390	500	500
20-21-7020	Solid Waste Contract	340,526	382,274	482,236	406,176	455,000	650,000
20-21-9010	Gen Fund Transfer Admin	171,990	172,000	172,000	157,667	172,000	144,000
	Total Solid Waste	568,091	614,462	760,736	646,804	725,344	861,000
Sanitary Sewer							
20-34-5614	I&S Transfer	-	130,000	115,000	105,417	130,000	75,000
20-34-9010	Gen Fund Transfer Admin	122,841	120,000	120,000	110,000	120,000	108,000
22-34-9000	Sewer Tap Fund Transfer	514,052	-	-	-	-	-
	Total Sanitary Sewer	636,893	250,000	235,000	215,417	250,000	183,000
	Total Expenditure	1,204,984	864,462	995,736	862,221	975,344	1,044,000
Ending Resources		114,006	623,022	1,123,793	1,275,309	1,695,249	2,531,369

CITY OF LAVON
BUDGET WORKSHEET

SEWER TAP FUND		ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED/ AMENDED FY 2021	YTD 08-25-2022	PROJECTED FY 2022	PROPOSED FY 2023
Beginning Resources		142,883	50,017	697,411	1,081,286	1,081,286	1,025,213
Transfer In for Expansion/Maint		410,264	450,000	575,000	450,000	160,595	3,575,000
SEWER TAP FUND REVENUE							
22-00-4123	Sewer Tap Fees	443,090	1,388,800	900,000	1,372,750	1,372,750	900,000
22-00-4125	Interest	851	6,719	500	8,648	5,244	500
22-34-4877	Bear Creek Trunk Cap Recovery	50,025	397,946	35,000	119,032	244,498	35,000
Total Sewer Tap Fund Revenue		493,966	1,793,465	935,500	1,500,430	1,622,492	935,500
SEWER TAP FUND EXPENDITURES							
22-34-5605	General Maint & Equip	8,314	1,336	40,000	6,892	35,000	40,000
22-34-5608	Lavon-North WWTP Construction	-	-	-	345,575	500,000	3,000,000
22-34-5609	System Expansion/Improvement	-	129,508	275,000	11,645	100,000	275,000
22-34-5610	NTMWD - WWTP Operation	318,759	419,979	482,675	472,319	492,675	540,000
22-34-5612	Bear Creek WWTP Ph 4 Expansion	410,264	-	300,000	-	100,000	300,000
22-34-5613	Transfer for System Exp Maint	6,578	-	-	-	1,485	-
22-34-5614	Transfer to GF for I&S	-	300,000	500,000	458,333	500,000	500,000
22-34-5615	Transfer for Cap Recovery Fee	-	-	-	-	-	-
22-34-7000	Electric	48,836	50,085	64,000	52,475	65,000	64,000
22-34-7950	Developer Reimbursement	204,344	311,288	20,000	46,394	45,000	20,000
Total Sewer Tap Fund Expenditures		997,096	1,212,196	1,681,675	1,393,634	1,839,160	4,739,000
Ending Resources		50,017	1,081,286	526,236	1,638,082	1,025,213	796,713

LAVON ECONOMIC DEVELOPMENT CORPORATION		ADOPTED 2019-20	ADOPTED 2020-21	ADOPTED / AMENDED 2021-22	PROPOSED 2022-23
8/9/2022					
LEDC REVENUE					
Beginning Resources					
2-1	Starting Balance Carryover	112,000	70,000	190,000	150,000
2-11	TEXSTAR Fund	0	0	30,300	131,000
2-12	LOGIC Fund	0	0	110,200	110,600
	Total Beginning Resources	112,000	70,000	330,500	391,600
General Revenues					
2-2	Sales & Use Tax	112,000	132,000	205,000	250,000
2-5	City grant/credits/donations	1,500	1,000	500	0
2-	Proceeds - Project Main Street Note	0	0	0	0
	Total General Revenue	113,500	133,000	205,500	250,000
Total Revenue, Carryover and Investments		225,500	203,000	536,000	641,600
LEDC EXPENDITURES					
Debt Service					
7-2	Lavon Business Park Sewer Project	13,650	13,217	0	0
8-0	Main Street Debt Reserve Fund	0	0	23,080	23,080
8-1a	Main Street Debt Quarterly Payment	0	0	24,479	24,479
	Total Debt Service	13,650	13,217	47,559	47,559
Operations					
General Operations					
3-1a	Email Software/Archiving	7,000	7,000	5,000	6,000
3-1b	Misc - Dues, Ads, Cell Svc	2,700	2,000	2,500	3,000
3-1c	Auditor	1,500	0	0	0
3-1c-2	Office Supplies (formerly 5-2)	0	0	1,500	1,800
3-1d	Meeting Expenses	2,500	2,500	2,500	2,500
2-1e	Training	2,500	2,500	2,500	2,500
3-g	Document Printing	1,610	1,610	3,500	3,000
3-1f	Office Support Services	3,500	3,500	2,500	2,500
3-1h	Office Rent	6,000	6,000	6,000	6,000
3-1i	Web Site Updates (formerly 6-5)	0	0	3,000	4,500
	Total General Operations	27,310	25,110	29,000	31,800
Consulting					
4-1	Other	2,000	5,000	5,000	5,000
4-2	Web site and tech consulting	4,500	4,500	5,850	7,000
4-2a	IT Services	0	0	1,500	2,500
4-3	City Attorney	4,000	4,000	4,000	6,000
4-4	Economic Dev Consulting	39,000	39,000	45,000	48,600
	Total Consulting	49,500	52,500	61,350	69,100
Equipment					
5-1	Computers	4,000	4,500	5,000	6,500
5-2	Office Supplies	500	750	0	0
5-2a	Other Computer Equipment	0	0	1,000	1,000
	Total Equipment	4,500	5,250	6,000	7,500
	Total Operations	81,310	82,860	96,350	108,400
Promotional					
6-1	General Brochure, Printing, Trade Shows	5,000	5,000	12,000	12,000
6-2	Promo Carryover	12,934	12,000	12,000	17,500
6-3	Aerial Map & Brochure	6,000	4,500	5,000	7,500
6-4	Advertising	3,500	4,000	4,000	4,000
6-5	Web Site & updates	2,000	7,500	0	0
6-6	Video Development	6,000	6,000	6,000	7,500
	Total Promotional	35,434	39,000	39,000	48,500
Capital Projects					
7-3	Incentives	20,000	31,000	72,229	75,000
7-4	Additional Infrastructure Projects	20,106	36,923	200,592	212,141
7-6	Project Main Street	0	0	80,271	100,000
7-7	Transfer to Reserve	55,000	100,260	0	50,000
	Total Capital Projects	108,756	168,183	353,092	437,141
Total Expenditures		225,500	303,260	536,001	641,600

CAPITAL IMPROVEMENTS PLAN - FY 2022-23

REVENUES- SOURCE OF FUNDS

Account	CIP Project #	Project	Funding	PLAN 2021-22	PLAN FY 2022-23
10-00-4701	CIP-1	Main/Geren/SH78 Intersection	Ser 2020; state	\$189,200	\$205,000
10-00-4703	CIP-3	North Geren/Windmill Drainage Improvements	Ser 2020	\$0	\$68,860
10-00-4706	CIP-6	CR 484/Bear Creek Bridge Planning	Ser 2020; grant	\$100,000	\$2,453,000
10-00-4709	CIP-9	FD/PW Facility Expansion - Remodel (inc CIP-26)	Ser 2020	\$1,200,000	\$1,575,487
10-00-4711	CIP-11	CR 484 Paving	Ser 2020	\$1,045,900	\$500,000
10-00-4714	CIP-14	PD Facility	Ser 2020	\$0	\$600,000
10-00-4715	CIP-15	Citywide Park & Trail Improvements	Ser 2020; grant	\$467,000	\$436,853
10-00-4716	CIP-16	Lake Road Paving - Ph 1	Ser 2020	\$100,000	\$1,860,700
10-00-4718	CIP-18	City Sports Fields	Ser 2020	\$0	\$100,000
10-00-4720	CIP-20	Strategic Property Acquisition	Ser 2020	\$0	\$70,000
10-00-4721	CIP-21	Bear Creek WWTP expansion Ph 4	Ser 2020	\$1,500,000	\$3,000,000
10-00-4724	CIP-24	Bently Storm and Paving (added 06-15-2021)	Ser 2020	\$150,000	\$1,283,000
10-00-4735	CIP-35	Rosewood Paving - Lavon Farms to Lavon Tr Pkwy	Ser 2020	\$0	\$250,000
10-00-4716	CIP-16	Lake Road Paving - Ph 2	Ser 2020	\$0	\$200,000
10-00-4730	CIP-30	Forder Crt Improvements	Ser 2020; grant	\$0	\$343,300
10-00-4731	CIP-31	Boyd Ct. Improvements	Ser 2020; grant	\$0	\$65,000
10-00-4732	CIP-32	School Rd. Improvements	Ser 2020; grant	\$0	\$242,000
10-00-4737	CIP-37	Downtown Infrastructure Improvements	Ser 2020	\$0	\$100,000
10-00-4738	CIP-38	Lavon North WWTP	Ser 2020	\$0	\$10,000,000
10-00-4739	CIP 39	Presidents/ Lavon Trail Pkwy Intersection	Ser 2020	\$0	\$320,000
10-00-4740	CIP-40	Lavon Trail Pkwy Paving - Pres to Rosewood	Ser 2020	\$0	\$702,200
22-34-7950	Sewer Tap	Sanitary Sewer System Expansion Opportunities	Ser 2020	\$500,000	\$500,000
10-50-8412	Gen Fund	CIP Project - Related Planning	Ser 2020	\$75,000	\$75,000

EXPENDITURES

			PLAN FY 2021-22	PLAN FY 2022-23
10-00-8701	CIP-1	Main/Geren/SH78 Intersection	\$189,200	\$205,000
10-00-8703	CIP-3	North Geren/Windmill Drainage Improvements	\$0	\$68,860
10-00-8706	CIP-6	CR 484/Bear Creek Bridge Planning	\$100,000	\$2,453,000
10-00-8709	CIP-9	FD/PW Facility Expansion - Remodel (inc CIP-26)	\$1,200,000	\$1,575,487
10-00-8711	CIP-11	CR 484 Paving	\$1,045,900	\$500,000
10-00-8714	CIP-14	PD Facility	\$0	\$600,000
10-00-8715	CIP-15	Citywide Park & Trail Improvements	\$467,000	\$436,853
10-00-8716	CIP-16	Lake Road Paving - Ph 1	\$100,000	\$1,860,700
10-00-8718	CIP-18	City Sports Fields	\$0	\$100,000
10-00-8720	CIP-20	Strategic Property Acquisition	\$0	\$70,000
10-00-8721	CIP-21	Bear Creek WWTP expansion Ph 4	\$1,500,000	\$3,000,000
10-00-8724	CIP-24	Bently Storm and Paving (added 06-15-2021)	\$150,000	\$1,283,000
10-00-8735	CIP-35	Rosewood Paving - Lavon Farms to Lavon Tr Pkwy	\$0	\$250,000
10-00-8716	CIP-16	Lake Road Paving - Ph 2	\$0	\$200,000
10-00-8730	CIP-30	Forder Crt Improvements	\$0	\$343,300
10-00-8731	CIP-31	Boyd Ct. Improvements	\$0	\$65,000
10-00-8732	CIP-32	School Rd. Improvements	\$0	\$242,000
10-00-8737	CIP-37	Downtown Infrastructure Improvements	\$0	\$100,000
10-00-8738	CIP-38	Lavon North WWTP	\$0	\$10,000,000
10-00-8739	CIP 39	Presidents/ Lavon Trail Pkwy Intersection	\$0	\$320,000
10-00-8740	CIP-40	Lavon Trail Pkwy Paving - Pres to Rosewood	\$0	\$702,200
22-34-7950	Sewer Tap	Sanitary Sewer System Expansion Opportunities	\$500,000	\$500,000
10-50-8412	Gen Fund	CIP Project - Related Planning	\$75,000	\$75,000
				<u>\$24,950,400</u>

CIP PROJECTS - Update 08-24-2022
ESTIMATED CONSTRUCTION SCHEDULE

CIP Project				2022/23 REVISED Total Project									
				Cost		Year To Date							
2022-23 Rank		Budgeted Projects		STATUS	ESTIMATE	cumulative	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	2026 +
1	CIP-21	10-00-8721	Bear Creek WWTP expansion Ph 4	Preliminary study near completion, design services start August, 2022	\$4,100,000		\$3,000,000	\$1,100,000					Bond, Developer, TWDB
2	CIP-39	10-00-8739	Presidents/Lavon Trail Pkwy Intersection	To be provided in conjunction with Extension of Lavon Trail Parkway	\$320,000		\$320,000						Bond, CRF
3	CIP-14	10-00-8714	PD Complex	Site pending w/ Elevation	\$5,000,000		\$600,000	\$4,000,000	\$400,000				Bond, Developer
4	CIP-1	10-00-8701	Main/Geren/SH78	Current discussion with TxDOT	\$703,300	\$1,200	\$205,000	\$497,100					Street Maint, TxDOT, Bond, EDC
5	CIP-15	10-00-8715	Citywide Park & Trail Improvement	Bear Creek Trail crossing bid award 9/6/22	\$1,000,000	\$252,889	\$436,853	\$75,000	\$75,000		\$85,258		Bond, Developer, TPWD, TxDOT, Collin County Open Space Grant
6	CIP-40	10-00-8740	Lavon Trail Pkwy - Presidents to Rosewood		\$702,200		\$702,200						Bond, CRF
6	CIP-35	10-00-8735	Rosewood Dr. (CR 483) Paving Lavon Farms to Lavon Trail Pkwy		\$2,700,000		\$250,000	\$2,450,000					Bond, CRF
8	CIP-24	10-00-8724	Bentley Farms PH 1 & 2 Paving & Storm	Prelim Drainage reviewed Phase 1 in design (Rolling Meadows - Bentley to Shoreview) PH 1 to bid Sept 2022	\$3,100,000	\$10,800	\$1,283,000	\$1,247,000	\$559,200				Bond
9	CIP-3	10-00-8703	North Geren/Windmill drainage	Redesign in progress to address street crown	\$74,200	\$5,340	\$68,860						Street Maint, Bond
10	CIP-11	10-00-8711	CR 484 paving	Coordination with County and determination of street section	\$1,573,300		\$500,000	\$1,073,300					Bond, Collin Co, Developer
11	CIP-37	10-00-8737	Downtown Infrastructure Improvements	Conceptual plans for possible improvements	\$1,109,900		\$100,000	\$700,000	\$309,900				Bond, CRF
12	CIP-36	10-00-8736	Lake Road paving - Phase 2	To be started upon completion of Phase 1 project	\$1,200,000		\$200,000	\$1,000,000					Bond
13	CIP-6	10-00-8706	CR 484 - Bear Creek Bridge	Section TBD in conjunction with CR 484 paving (CIP-11)	\$2,453,000		\$2,453,000						TxDOT, Collin Co, FEMA, Bond, TWDB
14	CIP-20	10-00-8720	Strategic Property Acquisition	Ongoing	\$125,000		\$70,000	\$55,000					Bond
15	CIP-18	10-00-8718	City Sports Fields	Planning	\$6,500,000		\$100,000	\$100,000	\$500,000	\$1,000,000		\$5,300,000	Bond, Developer, TPWD
15	CIP-25	10-00-8725	South Geren Drainage	Conceptual plan completed	\$450,300			\$450,300					Bond
17	CIP-5	10-00-8705	McClendon (2755)/Bear Creek Bridge		\$2,453,000	\$1,307				\$400,000	\$2,051,693		TxDOT, Collin Co, FEMA, Bond, TWDB
17	CIP-23	10-00-8723	Wolf Run Reconstruction		\$1,954,000					\$1,954,000			Bond
19	CIP-7	10-00-8707	CR 484 Paving Extension to GH Blvd Signal	Prelim discussion with owner	\$4,560,000			\$4,560,000					Bond, Developer, EDC
19	CIP-17	10-00-8717	SH 78 Street lights		\$1,410,800				\$200,000	\$300,000	\$910,800		TxDOT, Bond
21	CIP-33	10-00-8733	Bois D'Arc Improvements		\$356,500				\$356,500				Bond, Developer
21	CIP-29	10-00-8729	Downtown Drainage	Coordination w/ TxDOT	\$2,000,000			\$500,000	\$1,500,000				Bond
21	CIP-34	10-00-8734	Gracy Rd. Improvements		\$149,500					\$149,500			Bond
21	CIP-28	10-00-8728	Mustang Ct. Improvements		\$452,700			\$452,700					Bond
					\$44,447,700	\$271,536	\$10,288,913	\$18,260,400	\$3,900,600		\$3,878,500	\$8,347,751	

CITY OF LAVON
ANNUAL BUDGET
Fiscal Year 2022-2023

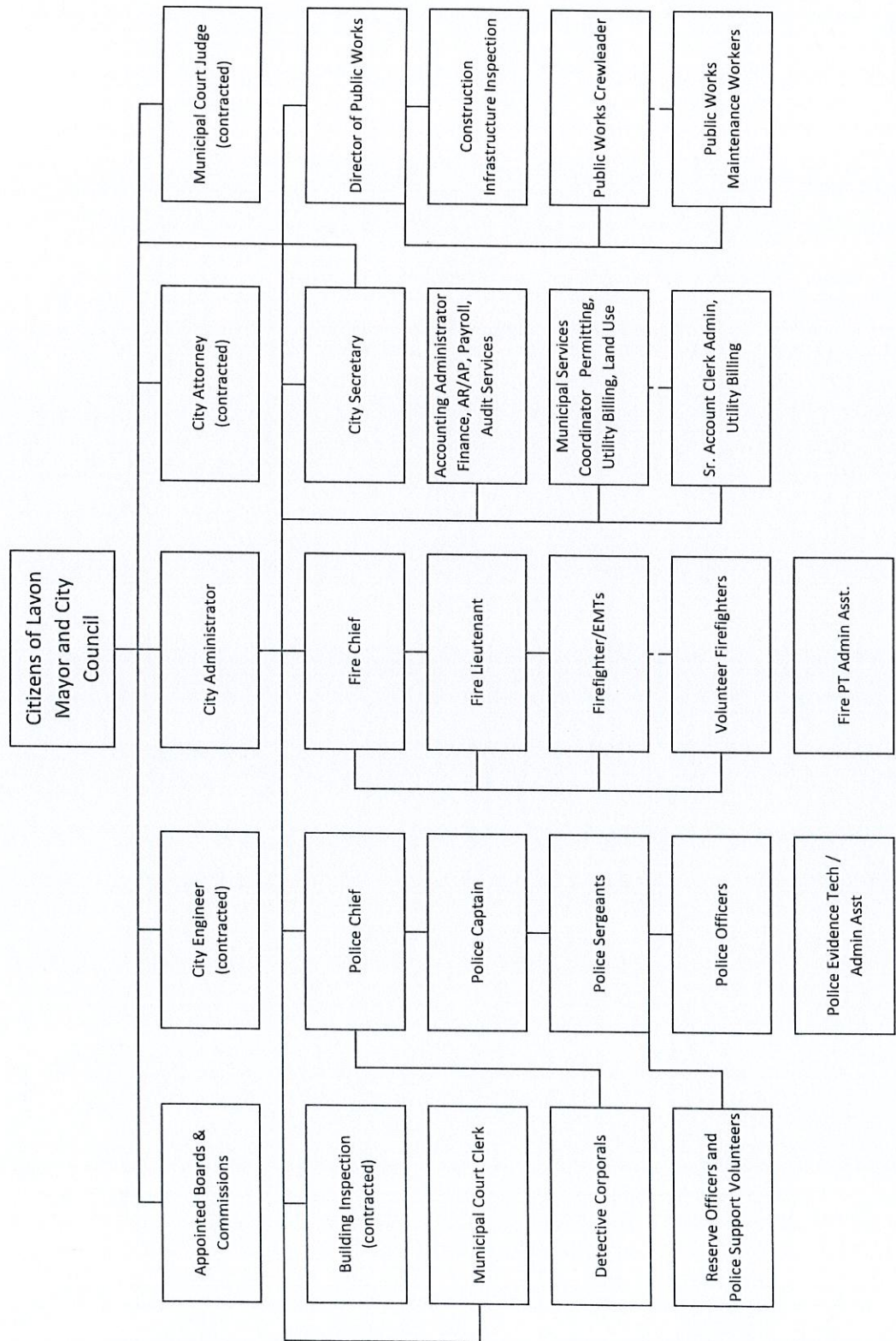
Multi-Year Capital Leases Vehicles and Equipment

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

Authorized Staffing Plan	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 APPROVED AMENDED	2022-23 PROPOSED
Municipal Court Services					
Municipal Court Clerk	1	1	1	1	1
Total	1	1	1	1	1
Administration Services					
City Administrator	1	1	1	1	1
City Secretary	0	0	1	1	1
Accounting Administrator	1	1	1	1	1
Municipal Services Coordinator	1	1	1	1	1
Senior Account Clerk	1	1	0	0.5	1
IT Specialist	0	0	1	1	0
Finance Admin	0	0	0	0.5	0
Total	4	4	5	6	5
Fire Services					
Fire Chief	1	1	1	1	1
Fire Lieutenant	0	0	0	1	1
Firfighter-EMT/B	0	0	0	2	6
Administrative Assistant	0	0	0	0	0.5
Total	1	1	1	4	8.5
Police Services					
Chief	1	1	1	1	1
Captain	0	0	0	1	1
Lieutenant	1	1	1	0	0
Sergeant	1	2	2	2	3
Detective Corporal	1	1	1	2	2
Patrol Officer	6	7	7	7	8.5
Evidence Tech/Admin Asst	0	0	0	0	1
Total	10	12	12	13	16.5
Public Works Services					
Director of Public Works	1	1	1	1	1
Inspector	0	0	0	0	1
Crewleader	0	0	0	1	1
Public Works Maintenance Worker	2	2	2	2	2
Total	3	3	3	4	5
Total Positions Authorized	19	21	22	28	36

Employees / 1,000 Population	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Total City Employees	19	21	22	28	36
Estimated Population	3,875	4,550	4,800	5,650	6,550
Employees per 1,000 Population	4.9	4.6	4.6	5.0	5.5

CITY OF LAVON ORGANIZATIONAL CHART



8/29/2022

2022 CERTIFIED TAXABLE VALUE WORKSHEET FOR: CITY OF LAVON

ENTITY NAME: CITY OF LAVON

DATE CERTIFIED July 18, 2022

CERTIFIED TOTALS DATE: July 14, 2022

INSTRUCT	NOTES
(A) 2022 TAXABLE VALUE OF PROPERTIES NOT UNDER ARB REVIEW:	Comptroller's No-New-Revenue Rate Worksheet Line 17.A Certified Taxable Value
(B) EFFECTIVE RATE ASSUMPTION, LOWER VALUE USED PAGE, "TOTAL VALUE USED":	Comptroller's No-New-Revenue Rate Worksheet Line 18.A Certified Taxable Value
(C) UNDER ARB REVIEW TOTALS, EXEMPTIONS GRANTED:	Exemptions already approved on properties under review
2022 TOTAL CERTIFIED TAXABLE VALUE:	

\$691,544,010
\$18,831,445
\$396,333
\$710,979,122

SCHOOL DISTRICTS MUST COMPLETE THIS SECTION, SINCE BY LAW THEY HAVE A HOMESTEAD FREEZE. OTHER ENTITIES COMPLETE THIS SECTION IF THEY GRANT THE HOMESTEAD FREEZE

2022 NOT UNDER ARB REVIEW, FREEZE TAXABLE:	(D) loss in taxable value due to Senior Citizen exemption, 'Actual Tax' added back at frozen amount.
2022 NOT UNDER ARB REVIEW, TRANSFER ADJUSTMENT TAXABLE:	(E) loss in taxable value due to Senior Citizen or Disabled Person "transferring" their exemption into tax entity.
2022 UNDER ARB REVIEW TOTALS, FREEZE TAXABLE:	(F) loss in taxable value due to Senior Citizen exemption, 'Actual Tax' added back at frozen amount.
2022 UNDER ARB REVIEW TOTALS, TRANSFER ADJ. TAXABLE:	(G) loss in taxable value due to Senior Citizen or Disabled Person "transferring" their exemption into tax entity.
2022 UNDER ARB REVIEW FREEZE ADJUSTED TAXABLE:	
2022 TOTAL CALCULATED FREEZE ADJUSTED TAXABLE VALUE:	SUM OF FREEZE ADJ. TAXABLE NOT UNDER ARB REVIEW + FREEZE ADJ. TAXABLE UNDER ARB REVIEW

2022 CALCULATED FREEZE TAXABLE + TRANSFER ADJUSTMENT \$64,525,248

2021 KEY CHAPTER 42 (LITIGATION) & TAXABLE VALUE INFORMATION FOR 2022 INITIAL SETUP OF THE TAX RATE WORKSHEET

2021 CURRENT TAXABLE VALUE (From 2021 Supplement # 23)	\$489,093,841	25.25(d) Value Loss Taken From 25.25(d) Report Uploaded to Certification Folder on CCAD Entity Website
25.25(d) Taxable Loss (add back to current 2021 taxable value)	\$0	2021 Taxable Value Calculation, before adjusting for Taxable to be shown in Line 6
SUB TOTAL 2021 CURRENT TAXABLE VALUE BEFORE CHAPTER 42 ADJ LITIGATION ADJ:	\$489,093,841	Comptroller's No-New-Revenue Rate Worksheet Line 6.A
2021 ARB CERTIFIED VALUE OF PROPERTIES REMAINING IN LITIGATION UNDER CHAPTER 42:	\$0	Comptroller's No-New-Revenue Rate Worksheet Line 6.B
2021 DISPUTED TAXABLE VALUE FOR PROPERTIES REMAINING IN LITIGATION, UNDER CHAPTER 42:	\$0	Comptroller's No-New-Revenue Rate Worksheet Line 6.C
2021 UNDISPUTED TAXABLE VALUE (TAX RATE FORM WILL CALC):	\$0	Comptroller's No-New-Revenue Rate Worksheet Line 6.C will subtract line 6.B from 6.A
2021 CALCULATED TAXABLE VALUE FOR LINE 1 OF NO-NEW-REVENUE WORKSHEET	\$489,093,841	Comptroller's No-New-Revenue Rate Worksheet Line 1 (formula is Latest Supp Taxable, plus 25.25(d), minus Certified Taxable of 2021 Remaining Litigation)

THE SECTION BELOW IS AN UNOFFICIAL CALCULATION OF 2022 ESTIMATED TAX LEVY, BASED ON YOUR ESTIMATED TAX RATE, AND IS NOT THE RESULT OF YOUR NO-NEW-REVENUE RATE CALCULATION.

2022 TAXABLE OR FREEZE ADJUSTED TAXABLE, PULLED DOWN FROM CALC. ABOVE:	\$648,453,874	2021 TAX RATE LOADED HERE, BUT IT CAN BE REPLACED TO ESTIMATE TAX LEVY IMPACT
ESTIMATED TAX RATE:	0.47895600	IF YOU DO NOT GRANT THE HOMESTEAD FREEZE, STOP HERE.
CALCULATED BASE TAX LEVY ESTIMATE FOR 2022	\$3,096,230	this is actual tax levied on frozen accounts, approved by ARB
2022 'ACTUAL TAX' FROM NOT UNDER ARB REVIEW (Freeze Taxable Section):	\$194,803	this is actual tax levied on frozen accounts, still under protest
2022 'ACTUAL TAX' FROM UNDER ARB REVIEW TOTALS (Freeze Taxable Section):	\$2,419	
CALCULATED BASE TAX, PLUS FROZEN TAX LEVY:	\$3,293,452	
2022 CALCULATED ACTUAL TAX FOR FROZEN ACCOUNTS FROM ARB APPROVED + UNDER REVIEW	\$197,222	

GENERAL NOTES REGARDING CALCULATIONS FOR: CITY OF LAVON



Kenneth L. Maun
Tax Assessor-Collector
Collin County
2300 Bloomdale Road, Suite 2366
P.O. Box 8006
McKinney, TX 75070-8006
(972) 547-5020
Email: kmaun@collincountytexas.gov

August 1, 2022

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

Dear Mayor Sanson,

In accordance with Texas Property Tax Code, Section 26.04 (b) and 26.012 (10), I hereby certify that:

The anticipated collection rate for 2022 will be 100%.

The excess debt collections for 2021 was \$84,922.

I, Kenneth L. Maun, Tax Assessor-Collector of Collin County, hereby certify that the above statements are true and correct to the best of my knowledge.

Sincerely,

A handwritten signature in blue ink that reads "Ken Maun".

Kenneth L. Maun
Tax Assessor-Collector

KLM:jd

cc: Kim Dobbs

RECEIVED
AUG 12 2022
CITY OF LAVON

This letter is a required notice by Texas Property Tax Code, Section 26.04 (b) and 26.012 (10).

**COLLIN CENTRAL APPRAISAL DISTRICT
2022 CERTIFIED TAXABLE VALUE
JULY 18, 2022**

TAXING ENTITY NAME	2021 CERTIFIED TAXABLE VALUE, AS OF 7-22-2021	2022 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-18-2022 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) --See Footnote	2022 CERTIFIED TAXABLE VALUE COMPARED TO THE 2021 CERTIFIED TAXABLE VALUE	2022 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-18-2022	2022 TAXABLE VALUE OF ANNEXATIONS OR DEANNEXATIONS AS OF 7-18-2022	CALCULATED YEAR-OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2022 AVERAGE MARKET VALUE OF HOMES AS OF 7-18-2022	2021 AVERAGE MARKET VALUE OF HOMES, AS OF 7-22-2021	2022 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-18-2022	2022 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-18-2022
SCHOOLS										
ALLEN ISD	\$19,879,264,018	\$19,267,462,808	14.15%	\$561,394,867	\$0	10.82%	\$517,369	\$396,706	\$1,717,891,763	\$17,549,571,045
ANNA ISD	\$2,063,919,302	\$2,750,711,757	33.28%	\$274,474,687	\$0	19.98%	\$335,639	\$257,887	\$231,563,754	\$2,519,148,003
BLAND ISD	\$22,302,874	\$25,832,810	15.83%	\$579,999	\$0	13.23%	\$312,251	\$258,719	\$3,289,860	\$22,532,950
BLUE RIDGE ISD	\$387,632,270	\$468,962,821	20.98%	\$20,101,722	\$0	15.80%	\$311,581	\$242,815	\$53,959,645	\$415,003,176
CELINA ISD	\$2,137,731,839	\$2,917,944,256	36.50%	\$362,916,693	\$654,560	19.49%	\$509,962	\$371,112	\$283,074,331	\$2,634,869,925
COMMUNITY ISD	\$1,556,984,957	\$2,107,815,087	35.38%	\$246,437,175	\$0	19.55%	\$331,571	\$263,294	\$207,608,107	\$1,900,206,980
FARMERSVILLE ISD	\$922,952,715	\$1,143,965,575	23.95%	\$57,669,109	\$0	17.70%	\$304,838	\$239,981	\$137,070,401	\$1,006,915,174
FRISCO ISD	\$35,275,969,305	\$40,081,813,400	13.62%	\$1,286,853,760	\$0	9.98%	\$592,893	\$444,628	\$2,278,337,755	\$37,803,475,645
LEONARD ISD	\$22,378,427	\$27,739,231	23.96%	\$1,234,396	\$0	18.44%	\$270,311	\$217,929	\$3,165,825	\$24,573,406
LOVEJOY ISD	\$3,330,435,034	\$3,793,957,220	13.92%	\$88,170,926	\$0	11.27%	\$833,363	\$645,814	\$848,405,491	\$2,945,551,729
MCKINNEY ISD	\$19,301,894,597	\$22,499,621,561	16.57%	\$597,994,188	\$0	12.95%	\$493,989	\$378,064	\$2,753,486,299	\$19,746,135,262
MELISSA ISD	\$2,187,802,800	\$2,989,994,091	36.67%	\$315,056,523	\$0	22.27%	\$445,061	\$331,799	\$224,083,696	\$2,765,910,395
PLANO ISD	\$61,918,961,683	\$68,005,807,241	9.83%	\$502,030,455	\$0	8.86%	\$508,019	\$408,367	\$9,336,594,424	\$58,669,212,817
PRINCETON ISD	\$2,253,153,081	\$3,253,516,428	44.40%	\$455,334,069	\$0	24.19%	\$296,791	\$226,013	\$208,858,484	\$3,044,657,944
PROSPER ISD	\$11,058,299,244	\$13,776,064,347	24.58%	\$1,124,445,288	\$0	14.41%	\$653,011	\$473,723	\$1,060,003,376	\$12,716,060,971
ROCKWALL ISD	\$1,057,652	\$1,260,671	19.20%	\$0	\$0	19.20%	\$720,192	\$568,496	\$394,467	\$866,204
ROYSE CITY ISD	\$245,123,181	\$290,416,634	18.48%	\$9,318,416	\$0	14.68%	\$306,632	\$242,663	\$32,854,816	\$257,761,818

**COLLIN CENTRAL APPRAISAL DISTRICT
2022 CERTIFIED TAXABLE VALUE
JULY 18, 2022**

TAXING ENTITY NAME	2021 CERTIFIED TAXABLE VALUE, AS OF 7-22-2021	2022 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-18-2022 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) --See Footnote	2022 CERTIFIED TAXABLE VALUE COMPARED TO THE 2021 CERTIFIED TAXABLE VALUE	2022 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-18-2022	2022 TAXABLE VALUE OF ANNEXATIONS OR DEANNEXATIONS AS OF 7-18-2022	CALCULATED YEAR OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2022 AVERAGE MARKET VALUE OF HOMES AS OF 7-18-2022	2021 AVERAGE MARKET VALUE OF HOMES, AS OF 7-22-2021	2022 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-18-2022	2022 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-18-2022
SCHOOLS (cont'd)										
TRENTON ISD	\$18,775,704	\$26,071,058	38.86%	\$509,660	\$0	36.14%	\$370,175	\$273,373	\$1,728,611	\$24,342,447
VAN ALSTYNE ISD	\$73,280,623	\$91,070,056	24.28%	\$6,244,311	\$0	15.75%	\$431,569	\$353,081	\$13,175,025	\$77,895,031
WHITEWRIGHT ISD	\$8,703,326	\$10,967,823	26.02%	\$461,464	\$0	20.72%	\$295,845	\$251,432	\$1,959,210	\$9,008,613
WYLIE ISD	\$8,226,036,594	\$9,464,432,081	15.05%	\$301,242,946	\$0	11.39%	\$414,084	\$320,634	\$854,022,890	\$8,510,409,191
CITIES & TOWNS										
CITY OF ALLEN	\$15,761,357,720	\$18,112,966,496	14.92%	\$390,321,328	\$0	12.44%	\$505,309	\$391,275		
CITY OF ANNA	\$1,773,708,282	\$2,439,508,121	37.54%	\$260,514,889	\$0	22.85%	\$332,179	\$246,777		
CITY OF BLUE RIDGE	\$61,829,227	\$75,371,053	21.90%	\$2,912,136	\$0	17.19%	\$182,650	\$145,329		
CITY OF CARROLLTON	\$135,068,447	\$145,515,841	7.73%	\$6,102,455	\$0	3.22%	N/A	N/A		
CITY OF CELINA	\$2,616,253,375	\$3,761,110,018	44.52%	\$536,024,665	\$3,113,278	23.82%	\$556,130	\$403,812	\$266,523,037	\$3,514,586,981
CITY OF DALLAS	\$5,944,890,728	\$6,561,634,430	10.37%	\$11,674,143	\$0	10.18%	\$548,857	\$454,805		
TOWN OF FAIRVIEW	\$2,236,478,486	\$2,599,765,328	16.24%	\$74,409,718	\$0	12.82%	\$722,630	\$571,719		
CITY OF FARMERSVILLE	\$325,782,384	\$419,422,190	28.74%	\$28,527,975	\$0	19.99%	\$249,552	\$190,459		
CITY OF FRISCO	\$22,783,348,953	\$25,939,688,989	13.85%	\$1,115,937,777	\$0	8.96%	\$639,583	\$476,397	\$1,204,880,051	\$24,734,808,938
CITY OF GARLAND	\$29,851,400	\$32,343,941	8.35%	\$0	\$0	8.35%	\$474,939	\$370,843		
CITY OF JOSEPHINE	\$158,049,679	\$209,293,428	32.42%	\$10,030,655	\$0	26.08%	\$296,676	\$212,989	\$22,354,161	\$186,939,267
CITY OF LAVON	\$487,814,893	\$710,979,122	45.75%	\$96,124,063	\$0	25.63%	\$358,226	\$284,374	\$64,525,248	\$646,453,874
LOWRY CROSSING	\$193,561,425	\$220,797,098	14.06%	\$1,630,662	\$0	13.22%	\$382,175	\$300,949	\$45,486,333	\$175,310,765

**COLLIN CENTRAL APPRAISAL DISTRICT
2022 CERTIFIED TAXABLE VALUE
JULY 18, 2022**

TAXING ENTITY NAME	2021 CERTIFIED TAXABLE VALUE, AS OF 7-22-2021	2022 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-18-2022 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) --See Footnote	2022 CERTIFIED TAXABLE VALUE COMPARED TO THE 2021 CERTIFIED TAXABLE VALUE	2022 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-18-2022	2022 TAXABLE VALUE OF ANNEXATIONS OR DEANNEXATIONS AS OF 7-18-2022	CALCULATED YEAR-OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2022 AVERAGE MARKET VALUE OF HOMES AS OF 7-18-2022	2021 AVERAGE MARKET VALUE OF HOMES, AS OF 7-22-2021	2022 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-18-2022	2022 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-18-2022
CITIES & TOWNS (cont'd)										
CITY OF LUCAS	\$1,622,597,773	\$1,906,443,548	17.49%	\$82,877,072	\$0	12.39%	\$915,748	\$691,663	\$264,199,805	\$1,652,243,743
CITY OF MCKINNEY	\$27,052,922,612	\$31,834,523,447	17.67%	\$872,333,787	\$20,578,797	14.37%	\$486,438	\$374,290		
CITY OF MELISSA	\$1,751,220,790	\$2,442,617,459	39.48%	\$261,595,979	\$4,153,189	24.31%	\$430,467	\$322,627		
CITY OF MURPHY	\$2,733,510,596	\$3,065,356,820	12.14%	\$11,386,627	\$0	11.72%	\$528,520	\$404,948		
CITY OF NEVADA	\$137,771,890	\$160,971,849	16.84%	\$2,463,313	\$0	15.05%	\$344,159	\$271,783		
TOWN OF NEW HOPE	\$73,024,878	\$83,308,503	14.08%	\$721,057	\$0	13.09%	\$359,808	\$297,611		
CITY OF PARKER	\$1,227,321,349	\$1,458,020,342	18.80%	\$60,089,778	\$0	13.90%	\$822,982	\$683,424		
CITY OF PLANO	\$46,222,026,743	\$50,400,758,875	9.04%	\$567,656,244	\$0	7.81%	\$493,989	\$396,673	\$5,243,589,163	\$45,157,169,712
CITY OF PRINCETON	\$1,654,618,557	\$2,423,995,524	46.51%	\$347,389,216	\$12,786,082	24.74%	\$309,264	\$230,553	\$124,049,980	\$2,299,945,544
TOWN OF PROSPER	\$4,772,370,960	\$5,088,828,050	19.20%	\$362,744,858	\$0	11.60%	\$800,042	\$661,940	\$488,041,804	\$5,200,786,446
CITY OF RICHARDSON	\$8,467,974,721	\$9,706,232,618	14.62%	\$145,059,097	\$0	12.91%	\$500,115	\$401,398		
CITY OF ROYSE CITY	\$228,128,222	\$284,633,022	24.77%	\$7,836,733	\$0	21.33%	\$318,955	\$246,569	\$34,716,363	\$249,916,659
CITY OF SACHSE	\$1,136,180,843	\$1,375,739,077	21.08%	\$82,256,351	\$0	13.84%	\$449,009	\$349,438	\$137,319,633	\$1,238,419,444
TOWN OF ST. PAUL	\$134,987,632	\$152,632,042	13.07%	\$2,745,798	\$0	11.04%	\$481,184	\$372,840		
CITY OF VAN ALSTYNE	\$1,133	\$71,659	6224.71%	\$0	\$0	6224.71%	N/A	N/A		
CITY OF WESTON	\$65,445,758	\$83,548,134	27.66%	\$11,534,835	\$0	10.04%	\$360,255	\$208,394	\$9,596,555	\$73,951,579
CITY OF WYLIE	\$5,604,884,688	\$6,534,108,731	16.58%	\$142,224,869	\$0	14.04%	\$384,394	\$299,136	\$572,490,055	\$5,961,618,676

**COLLIN CENTRAL APPRAISAL DISTRICT
2022 CERTIFIED TAXABLE VALUE
JULY 18, 2022**

TAXING ENTITY NAME	2021 CERTIFIED TAXABLE VALUE, AS OF 7-22-2021	2022 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-18-2022 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) --See Footnote	2022 CERTIFIED TAXABLE VALUE COMPARED TO THE 2021 CERTIFIED TAXABLE VALUE	2022 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-18-2022	2022 TAXABLE VALUE OF ANNEXATIONS AS OF 7-18-2022	CALCULATED YEAR OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2022 AVERAGE MARKET VALUE OF HOMES AS OF 7-18-2022	2021 AVERAGE MARKET VALUE OF HOMES, AS OF 7-22-2021	2022 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-18-2022	2022 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-18-2022
COUNTY & COLLEGE										
COLLIN COUNTY	\$167,382,996,225	\$194,452,647,094	16.17%	\$6,340,717,536	\$0	12.38%	\$513,136	\$396,584	\$20,121,093,868	\$174,331,553,226
COLLIN CO. COLLEGE	\$170,703,180,855	\$199,068,369,245	16.62%	\$6,410,170,706	\$0	12.86%	\$513,136	\$396,584	\$21,186,778,422	\$177,882,590,823
SPECIAL DISTRICTS										
COLLIN COUNTY MUD#1 (WCCM1)	\$838,014,771	\$1,103,333,257	31.66%	\$105,648,504	\$0	19.03%	\$599,313	\$434,385		
COLLIN COUNTY MUD#2 (WCCM2)	\$64,575,713	\$215,680,005	234.00%	\$68,784,301	\$2,020,720	127.45%	\$258,654	\$199,955		
COLLIN COUNTY WATER CONTROL & IMPROVEMENT DISTRICT - INSPIRATION (WCID#3)	\$467,017,580	\$613,966,497	31.47%	\$69,629,646	\$0	16.56%	\$509,173	\$388,563		
MAGNOLIA POINTE MUD #1 (WDRM1)	\$152,108,144	\$295,138,555	94.03%	\$99,642,128	\$2,758,091	26.71%	\$260,459	\$205,559		
MCKINNEY MUD#1 (WMIM1)	\$603,783,439	\$822,723,151	36.26%	\$117,536,045	\$0	16.79%	\$517,416	\$405,200		
SPECIAL DISTRICTS (cont'd)										
MCKINNEY MUD#2 (WMIM2)	\$93,767,476	\$105,718,765	12.75%	\$13,908,795	\$0	-2.09%	\$333,875	\$303,280		
SEIS LAGOS UTILITY DIST	\$284,511,634	\$324,223,179	13.96%	\$14,846,832	\$0	8.74%	\$728,110	\$554,140		
TRAILS OF BLUE RIDGE (ROTB)	\$43,530,451	\$56,705,088	30.27%	\$4,728,986	\$0	19.40%	\$583,510	\$421,842		
VAN ALSTYNE MUD#2 (WVAM2)	\$2,481,331	\$5,058,233	103.85%	\$2,009,544	\$0	N/A	N/A	N/A		

Remarks: The Certified Taxable Value column includes the ARB Approved Taxable Values, plus the Lower Value Used for properties remaining under protest, minus the exemptions already granted on properties remaining under protest. Please refer to the 2022 Certified Value Calculation for Effective Rate spreadsheet to review the detailed calculations.

2022 CERTIFIED TOTALS

As of Certification

Property Count: 3,000

CLA - LAVON CITY
ARB Approved Totals

7/14/2022

2:19:30PM

Land		Value			
Homesite:		196,235,886			
Non Homesite:		52,749,148			
Ag Market:		23,433,711			
Timber Market:		0	Total Land	(+)	272,418,745
Improvement		Value			
Homesite:		498,402,881			
Non Homesite:		22,730,745	Total Improvements	(+)	521,133,626
Non Real	Count	Value			
Personal Property:	137	8,211,700			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	8,211,700
			Market Value	=	801,764,071
Ag	Non Exempt	Exempt			
Total Productivity Market:	23,433,711	0			
Ag Use:	70,575	0	Productivity Loss	(-)	23,363,136
Timber Use:	0	0	Appraised Value	=	778,400,935
Productivity Loss:	23,363,136	0			
			Homestead Cap	(-)	50,986,752
			Assessed Value	=	727,414,183
			Total Exemptions Amount (Breakdown on Next Page)	(-)	35,870,173
			Net Taxable	=	691,544,010

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	7,838,352	6,477,257	17,270.76	17,807.41	25		
OV65	63,369,232	57,354,726	177,532.34	178,720.91	204		
Total	71,207,584	63,831,983	194,803.10	196,528.32	229	Freeze Taxable	(-) 63,831,983
Tax Rate	0.478956						
						Freeze Adjusted Taxable	= 627,712,027

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,201,267.52 = 627,712,027 * (0.478956 / 100) + 194,803.10

Calculated Estimate of Market Value: 801,764,071
 Calculated Estimate of Taxable Value: 691,544,010

2022 CERTIFIED TOTALS

Property Count: 3,000

CLA - LAVON CITY
ARB Approved Totals

7/14/2022

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	27	470,000	0	470,000
DV1	6	0	39,000	39,000
DV2	11	0	91,500	91,500
DV3	6	0	50,000	50,000
DV4	28	0	264,000	264,000
DVHS	21	0	6,577,176	6,577,176
EX-XV	78	0	15,371,896	15,371,896
EX366	31	0	22,920	22,920
HS	1,201	5,884,366	0	5,884,366
LVE	17	2,291,376	0	2,291,376
OV65	248	4,780,000	0	4,780,000
OV65S	1	20,000	0	20,000
SO	1	7,939	0	7,939
Totals		13,453,681	22,416,492	35,870,173

2022 CERTIFIED TOTALS

As of Certification

Property Count: 80

CLA - LAVON CITY
Under ARB Review Totals

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Land		Value			
Homesite:		7,227,088			
Non Homesite:		0			
Ag Market:		320,085			
Timber Market:		0	Total Land	(+)	7,547,173
Improvement		Value			
Homesite:		22,400,437			
Non Homesite:		0	Total Improvements	(+)	22,400,437
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	29,947,610
Ag	Non Exempt		Exempt		
Total Productivity Market:	320,085	0			
Ag Use:	1,209	0	Productivity Loss	(-)	318,876
Timber Use:	0	0	Appraised Value	=	29,628,734
Productivity Loss:	318,876	0			
			Homestead Cap	(-)	1,493,453
			Assessed Value	=	28,135,281
			Total Exemptions Amount (Breakdown on Next Page)	(-)	396,333
			Net Taxable	=	27,738,948

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	442,824	417,704	1,230.21	1,230.21	1		
OV65	300,561	275,561	1,188.95	1,188.95	1		
Total	743,385	693,265	2,419.16	2,419.16	2	Freeze Taxable	(-) 693,265
Tax Rate	0.478956						
						Freeze Adjusted Taxable	= 27,045,683

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 131,956.08 = 27,045,683 * (0.478956 / 100) + 2,419.16

Calculated Estimate of Market Value: 20,818,380
 Calculated Estimate of Taxable Value: 19,831,445

2022 CERTIFIED TOTALS

Property Count: 80

CLA - LAVON CITY
Under ARB Review Totals

7/14/2022

2:19:55PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	20,000	0	20,000
DV4	2	0	24,000	24,000
HS	44	232,333	0	232,333
OV65	6	120,000	0	120,000
Totals		372,333	24,000	396,333

Property Count: 3,080

CLA - LAVON CITY
Grand Totals

7/14/2022 2:19:30PM

Land		Value			
Homesite:		203,462,974			
Non Homesite:		52,749,148			
Ag Market:		23,753,796			
Timber Market:		0	Total Land	(+)	279,965,918
Improvement		Value			
Homesite:		520,803,318			
Non Homesite:		22,730,745	Total Improvements	(+)	543,534,063
Non Real	Count	Value			
Personal Property:	137	8,211,700			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	8,211,700
			Market Value	=	831,711,681
Ag	Non Exempt	Exempt			
Total Productivity Market:	23,753,796	0			
Ag Use:	71,784	0	Productivity Loss	(-)	23,682,012
Timber Use:	0	0	Appraised Value	=	808,029,669
Productivity Loss:	23,682,012	0			
			Homestead Cap	(-)	52,480,205
			Assessed Value	=	755,549,464
			Total Exemptions Amount (Breakdown on Next Page)	(-)	36,266,506
			Net Taxable	=	719,282,958

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	8,281,176	6,894,961	18,500.97	19,037.62	26			
OV65	63,669,793	57,630,287	178,721.29	179,909.86	205			
Total	71,950,969	64,525,248	197,222.26	198,947.48	231	Freeze Taxable	(-)	64,525,248
Tax Rate	0.478956							
						Freeze Adjusted Taxable	=	654,757,710

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,333,223.60 = 654,757,710 * (0.478956 / 100) + 197,222.26

Calculated Estimate of Market Value:	822,582,451
Calculated Estimate of Taxable Value:	711,375,455

2022 CERTIFIED TOTALS

Property Count: 3,080

CLA - LAVON CITY

Grand Totals

7/14/2022

2:19:55PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	28	490,000	0	490,000
DV1	6	0	39,000	39,000
DV2	11	0	91,500	91,500
DV3	6	0	50,000	50,000
DV4	30	0	288,000	288,000
DVHS	21	0	6,577,176	6,577,176
EX-XV	78	0	15,371,896	15,371,896
EX366	31	0	22,920	22,920
HS	1,245	6,116,699	0	6,116,699
LVE	17	2,291,376	0	2,291,376
OV65	254	4,900,000	0	4,900,000
OV65S	1	20,000	0	20,000
SO	1	7,939	0	7,939
Totals		13,826,014	22,440,492	36,266,506

2022 CERTIFIED TOTALS

As of Certification

Property Count: 3,000

CLA - LAVON CITY

ARB Approved Totals

7/14/2022

2:19:55PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	2,058	465.7124	\$76,973,333	\$622,808,775	\$553,705,971
B	Multi-Family Residential	64	0.0826	\$0	\$14,642,714	\$14,642,714
C1	Vacant Lots and Tracts	53	105.3407	\$0	\$19,315,656	\$19,315,656
D1	Qualified Open-Space Land	27	467.2799	\$0	\$23,433,711	\$72,374
D2	Improvements on Qualified Open-Spa	3		\$0	\$48,926	\$47,127
E	Rural Land, Non Qualified Open-Spac	16	175.1669	\$0	\$21,373,911	\$21,313,921
F1	Commercial Real Property	26	17.5792	\$1,278,274	\$19,546,086	\$19,546,086
F2	Industrial and Manufacturing Real Prop	2	2.9414	\$0	\$2,020,282	\$2,020,282
J1	Water Systems	2	6.7937	\$0	\$50,963	\$50,963
J3	Electric Companies and Co-Ops	1		\$0	\$592,328	\$592,328
J4	Telephone Companies and Co-Ops	8	0.1155	\$0	\$304,648	\$304,648
J7	Cable Television Companies	3		\$0	\$138,692	\$138,692
L1	Commercial Personal Property	94		\$801,809	\$4,853,124	\$4,845,185
O	Residential Real Property Inventory	748	9.3093	\$12,538,529	\$54,924,358	\$54,924,358
S	Special Personal Property Inventory	1		\$0	\$23,705	\$23,705
X	Totally Exempt Property	126	210.6019	\$18,686	\$17,686,192	\$0
Totals			1,460.9235	\$91,610,631	\$801,764,071	\$691,544,010

Collin CAD

2022 CERTIFIED TOTALS

As of Certification

Property Count: 80

CLA - LAVON CITY
Under ARB Review Totals

7/14/2022 2:19:55PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	79	22.5326	\$7,687,307	\$29,627,525	\$27,737,739
D1	Qualified Open-Space Land	1	7.1130	\$0	\$320,085	\$1,209
Totals			29.6456	\$7,687,307	\$29,947,610	\$27,738,948

2022 CERTIFIED TOTALS

Property Count: 3,080

CLA - LAVON CITY

Grand Totals

7/14/2022

2:19:55PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	2,137	488.2450	\$84,660,640	\$652,436,300	\$581,443,710
B	Multi-Family Residential	64	0.0826	\$0	\$14,642,714	\$14,642,714
C1	Vacant Lots and Tracts	53	105.3407	\$0	\$19,315,656	\$19,315,656
D1	Qualified Open-Space Land	28	474.3929	\$0	\$23,753,796	\$73,583
D2	Improvements on Qualified Open-Spa	3		\$0	\$48,926	\$47,127
E	Rural Land, Non Qualified Open-Spac	16	175.1669	\$0	\$21,373,911	\$21,313,921
F1	Commercial Real Property	26	17.5792	\$1,278,274	\$19,546,086	\$19,546,086
F2	Industrial and Manufacturing Real Prop	2	2.9414	\$0	\$2,020,282	\$2,020,282
J1	Water Systems	2	6.7937	\$0	\$50,963	\$50,963
J3	Electric Companies and Co-Ops	1		\$0	\$592,328	\$592,328
J4	Telephone Companies and Co-Ops	8	0.1155	\$0	\$304,648	\$304,648
J7	Cable Television Companies	3		\$0	\$138,692	\$138,692
L1	Commercial Personal Property	94		\$801,809	\$4,853,124	\$4,845,185
O	Residential Real Property Inventory	748	9.3093	\$12,538,529	\$54,924,358	\$54,924,358
S	Special Personal Property Inventory	1		\$0	\$23,705	\$23,705
X	Totally Exempt Property	126	210.6019	\$18,686	\$17,686,192	\$0
Totals			1,490.5691	\$99,297,938	\$831,711,681	\$719,282,958

2022 CERTIFIED TOTALS

Property Count: 3,080

CLA - LAVON CITY
Effective Rate Assumption

7/14/2022

2:19:55PM

New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:\$99,297,938
\$98,124,063**New Exemptions**

Exemption	Description	Count		
EX-XV	Other Exemptions (public, religious, charitable,	1	2021 Market Value	\$245,731
EX366	House Bill 366 - Under \$500	19	2021 Market Value	\$17,834
ABSOLUTE EXEMPTIONS VALUE LOSS				\$263,565

Exemption	Description	Count	Exemption Amount
DP	Disabled Person	2	\$40,000
DV2	Disabled Veteran 30% - 49%	1	\$7,500
DV3	Disabled Veteran 50% - 69%	2	\$20,000
DV4	Disabled Veteran 70% - 100%	7	\$72,000
DVHS	100% Disabled Veteran Homestead	5	\$1,833,161
HS	General Homestead	156	\$744,234
OV65	Age 65 or Older	44	\$870,000
PARTIAL EXEMPTIONS VALUE LOSS		217	\$3,586,895
NEW EXEMPTIONS VALUE LOSS			\$3,850,460

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS

\$3,850,460

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,245	\$358,226	\$47,066	\$311,160

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,244	\$358,226	\$47,071	\$311,155

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
80	\$29,947,610.00	\$19,831,445

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Lavon

972-843-4220

Taxing Unit Name

Phone (area code and number)

120 School Rd., Lavon, TX 75166

<http://cityoflavon.com>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 489,093,841
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 55,901,061
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 433,192,780
4.	2021 total adopted tax rate.	\$ 0.478956 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:.....	\$ 0
	B. 2021 values resulting from final court decisions:.....	- \$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:.....	\$ 0
	B. 2021 disputed value:.....	- \$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 433,192,780
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 263,565 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 3,586,895 C. Value loss. Add A and B. ⁶	\$ 3,850,460
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,850,460
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 429,342,320
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,056,360
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 3,417
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,059,777
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 691,147,677 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 3,672,938 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 687,474,739

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 19,831,445
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 19,831,445
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 64,525,248
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 642,780,936
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 98,124,063
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 98,124,063
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 544,656,873
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.378178/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.259910/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 433,192,780

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,125,911
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 2,034	
	B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0	
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 2,034	
	E. Add Line 30 to 31D.	\$ 1,127,945
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 544,656,873
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.207092/\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code § 26.044²⁵ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	\$ 0
	B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0/\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0/\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0
	B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0/\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0/\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
	A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ 0
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.207092/\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 0
	B. Divide Line 40A by Line 32 and multiply by \$100	\$ 0/\$100
	C. Add Line 40B to Line 39.	\$ 0.207092/\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.214340/\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41. Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$ <u>0</u> / \$100
42. Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>1,125,151</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A.		\$ <u>1,125,151</u>
43. Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹		\$ <u>84,922</u>
44. Adjusted 2022 debt. Subtract Line 43 from Line 42E.		\$ <u>1,040,229</u>
45. 2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> % B. Enter the 2021 actual collection rate. <u>101.34</u> % C. Enter the 2020 actual collection rate. <u>99.98</u> % D. Enter the 2019 actual collection rate. <u>102.63</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹		<u>100.00</u> %
46. 2022 debt adjusted for collections. Divide Line 44 by Line 45E.		\$ <u>1,040,229</u>
47. 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ <u>642,780,936</u>
48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ <u>0.161832</u> / \$100
49. 2022 voter-approval tax rate. Add Lines 41 and 48.		\$ <u>0.376172</u> / \$100
D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		\$ _____ / \$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 642,780,936
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.378178 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.378178 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.376172 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.376172 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 642,780,936
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.376172 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000653/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.000653/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.376825/\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.207092/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 642,780,936
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.077786/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.161832/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.446710/\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.478956/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.478956/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 429,342,320
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 2,056,360
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 544,656,873
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.376825/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.378178/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

Voter-approval tax rate. \$ 0.376825/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 67

De minimis rate. \$ 0.446710/\$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print
here

Jayna Dean

Printed Name of Taxing Unit Representative

sign
here

Jayna Dean
Taxing Unit Representative

8/02/2022

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

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

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$433,192,780
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.259910/\$100
3. M&O taxes refunded for years preceding tax year 2021. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$2,034
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$1,127,945
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$642,780,936
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.268168/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$1,723,733
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$595,788
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.378178/\$100
11. This year's proposed total tax rate.	\$0.430000/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.051822
13. Percentage change in total tax rate. Divide Line 12 by line 10.	13.70%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.207092/\$100
15. This year's proposed M&O tax rate.	\$0.268168/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.061076
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	29.49%
Raised M&O Taxes on a \$100,000 Home	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.259910/\$100
20. This year's proposed M&O tax rate.	\$0.268168/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$8.26

Steps Required for Proposal and Adoption of Budget

Entity Name: City of Lavon

Date: 08/17/2022 02:19 PM

Steps for the Proposal of the Budget:

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

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

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$685,739 OR 33.00%, AND OF THAT AMOUNT, \$421,933 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Steps for the Adoption of the Budget:

-A vote to adopt the budget must be a record vote.

-An adopted budget must contain a cover page stating a record vote of each member of the governing body by name, the property tax rates for the current and preceding fiscal year, the total amount of debt obligations, and the following statement in 18 point font:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$685,739, which is a 33.00 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 \$421,933.

-The budget and cover page must be filed with the clerk and posted on the entity's website at least until the date of the first anniversary the budget is adopted.

CITY OF LAVON

Notice of Public Hearing on Budget for Fiscal Year 2022-2023

Notice is hereby given that the City of Lavon City Council will conduct public hearings on Tuesday, August 16, 2022 and Monday, August 29, 2022 at 7:00 p.m. at Lavon City Hall, 120 School Rd., Lavon, Texas to receive public input regarding the proposed Fiscal Year 2022-2023 Budget. This budget will raise more total property taxes than last year's budget by \$693,801 which is a 33.51% increase from last year's budget and of that amount \$421,933 is tax revenue to be raised from new property added to the tax roll this year. The proposed budget is available for public inspection at City Hall and on the City's website at www.cityoflavon.com. The proposed

property tax rate is less than the current property tax rate and the reduction in the property tax rate, property tax exemptions and freeze, and the 10% appraised homestead cap will typically result in a reduction in the amount of taxes due per residence. The public is invited to attend and participate in the public hearing.



CITY OF LAVON Agenda Brief

MEETING: August 29, 2022

ITEM: 5 - C

Item:

Discussion and action regarding Ordinance No. 2022-08-07 to ratify the property tax increase that is reflected in the Annual Budget for Fiscal Year 2022-23; and providing for an effective date.

Background:

The proposed tax rate reflected in the proposed budget is 0.430000.

Based upon the 2022 Tax Rate Calculation Worksheet prepared by the Collin County Tax Assessor Collector's (TAC) Office, the TAC Office determined that the proposed property tax rate of 0.4300000 will raise more taxes for maintenance and operations than last year's tax rate.

The property tax reflected in the proposed budget will raise more revenue from property taxes than last year's budget by an amount of \$685,739.

Services and equipment are substantially expanded in the proposed budget.

Code Excerpt:

TEXAS LOCAL GOVERNMENT CODE

Sec. 102.007. ADOPTION OF BUDGET.

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

Staff Notes:

Approval is recommended.

Attachments: Proposed Ordinance

CITY OF LAVON, TEXAS
ORDINANCE NO. 2022-08-07

Ratify FY 2022-23 Property Tax Increase

**AN ORDINANCE OF THE CITY OF LAVON, TEXAS RATIFYING
THE PROPERTY TAX INCREASE THAT IS REFLECTED IN
THE ADOPTED ANNUAL BUDGET FOR FISCAL YEAR 2022-23;
AND PROVIDING FOR AN EFFECTIVE DATE.**

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

WHEREAS, the fiscal year's (FY) budget for 2022-23 will raise more total property taxes than last year's budget by \$685,739 or 33% and of that amount \$421,933 is tax revenue to be raised from new property added to the tax roll this year.

WHEREAS, after the required notice and public hearings, the City Council on August 29, 2022 passed and approved an ordinance that adopted the budget for the fiscal year beginning on October 1, 2022 and ending September 30, 2023.

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

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

Section 2. That the City Council does hereby "ratify the property tax increase reflected in the operating budget for the City of Lavon, Texas for Fiscal Year 2022-2023, beginning October 1, 2022 and ending September 30, 2023, in accordance with Section 102-007 (c) of the Texas Local Government Code".

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

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas, on this 29th day of August 2022.

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary



CITY OF LAVON Agenda Brief

MEETING: August 29, 2022

ITEM: 5 - D

Items:

Discussion and action regarding the proposed tax rate Ordinance No. **2022-08-08** setting the tax rate for the 2022 Tax Year at total rate of \$0.430000 per \$100 of property valuation; levying taxes for the use and support of the Municipal Government of the City for the Fiscal Year beginning October 1, 2022 and ending September 30, 2023 on all property within the corporate limits of the City of Lavon, Texas; providing a sinking fund for the retirement of the bonded obligations of the City; apportioning each levy for the specific purpose and providing for collection of all annual taxes provided by state law; providing for due and delinquent dates together with penalties and interest; and providing a severability clause and an effective date.

Background:

The Fiscal Year 22-23 Annual Budget has been prepared using a tax rate of \$ 0.430000 per hundred dollars appraised valuation, which is greater than the no-new-revenue tax rate and the voter-approval tax rate and is less than the de minimis tax rate.

The total tax rate is comprised of:

- **\$0.268168** cents for maintenance and operations (M&O) and
- **\$0.161832** cents for interest and sinking (I&S) for debt service.

The proposed 2022 tax rate of \$0.430000/100 represents a 10.22% reduction in the 2021 tax rate of \$0.478956/100.

Code Excerpt:

TEXAS TAX CODE

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

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

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

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

This year's proposed tax rate exceeds the No-New-Revenue Tax Rate. This tax rate will raise more taxes for maintenance and operations than last year's tax rate. The additional tax revenue funds a proposed budget that contains increased services and programs.

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

Staff Notes:

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

“I move that the property tax rate be increased by the adoption of a tax rate of 0.430000, which is effectively a 13.70 percent increase in the tax rate.”

Attachments:

1) Proposed Ordinance

See Item 5 -A for

- Steps Required for Adoption of Tax Rate
- Worksheet – Section 26.05(b) of Property Tax Code

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

Levy Ad Valorem Tax Rate

AN ORDINANCE OF THE CITY OF LAVON, TEXAS SETTING THE TAX RATE FOR THE 2022 TAX YEAR AT TOTAL RATE OF \$0.430000 PER \$100 OF PROPERTY VALUATION; LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023 ON ALL PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF LAVON, TEXAS; PROVIDING A SINKING FUND FOR THE RETIREMENT OF THE BONDED OBLIGATIONS OF THE CITY; APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE AND PROVIDING FOR COLLECTION OF ALL ANNUAL TAXES PROVIDED BY STATE LAW; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND PROVIDING A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, the City of Lavon is a Type A general law city created and operating pursuant to the enabling legislation of the State of Texas;

WHEREAS, the City Council of the City of Lavon hereby finds that the tax for the fiscal year beginning October 1, 2022 and ending September 30, 2023, hereinafter levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirement of the budget for the ensuing year;

WHEREAS, the City Council of the City of Lavon has approved, by a separate ordinance, the budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023; and

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

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

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

Section 2. The City Council levies, approves, and orders to be assessed and collected for Fiscal Year 2021-2022 on all property in the corporate limits of the City of Lavon that is not exempt from taxation, a property (ad valorem) tax rate at \$0.430000 per \$100 of taxable value.

Section 3. In accordance with Section 26.05 (b) of the Property Tax Code, the following statement is included in larger type than the type used in any other portion of this ordinance:

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 29.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$8.26.

Section 4. For the payment of current expenses to be deposited in the general fund for the purposes of paying maintenance and operation expenditures of the City for the coming year, a tax rate of **\$0.268168** on each one-hundred dollars (\$100.00) of assessed value of all taxable property within the City as of January 1, 2022 shall be adopted.

Section 5. For the purpose of paying interest and principal for the redemption of bonds and other long-term debt obligations heretofore legally issued by the City, known as the Debt Service Fund, a tax rate of **\$0.161832** on each one-hundred dollars (\$100.00) of assessed value of all taxable property within the City as of January 1, 2022 shall be adopted.

Section 6. The Collin County Tax Assessor-Collector is authorized to assess and collect the property taxes owed to the City by employing the tax rate approved by the City Council. All monies collected and hereby apportioned are set apart for the specific purposes indicated and the funds shall be accounted for in such a manner as to readily show balances at any time.

Section 7. All ad valorem taxes shall become due and payable on October 1, 2022 and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2023. There shall be no discount for payment of taxes prior to February 1, 2023. Payment of taxes shall be due in one installment except as otherwise required by law. A delinquent tax shall incur all penalty and interest authorized by State L, Section 33.01 of the Property Tax Code.

Section 8. Taxes herein levied and uncollected as of January 31, 2023, shall be a first and prior lien against the property, which lien shall be superior and prior to all other liens.

Section 9. Taxes are payable at the Collin County Tax Office. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

Section 10. The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

Section 11. It is hereby declared by the City Council that if any of the sections, paragraphs, sentences, clauses, phrases, words, or provisions of this ordinance should be declared unconstitutional or otherwise invalid for any reason, such event shall not affect any remaining sections, paragraphs, sentences, clauses, phrases, words, or provisions of this ordinance.

Section 12. This ordinance shall be in full force and effect immediately upon its passage and approval by the City Council.

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas, on this 29th day of August 2022.

APPROVED:

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary

RECORD VOTE

<u>COUNCIL MEMBER</u>	<u>VOTED FOR</u>	<u>VOTED AGAINST</u>	<u>ABSENT</u>
John Kell, Place 1, Mayor Pro Tem	_____	_____	_____
Mike Cook, Place 2	_____	_____	_____
Kay Wright, Place 3	_____	_____	_____
Ted Dill, Place 4	_____	_____	_____
Mindi Serkland, Place 5	_____	_____	_____



CITY OF LAVON Agenda Brief

MEETING: August 29, 2022

ITEM: 5 - E

Item:

Public hearing, discussion, and action regarding a Fee Schedule for Fiscal Year 2022-2023.

- 1) Presentation of the Fee Schedule.
- 2) **PUBLIC HEARING** to receive comments regarding the Fee Schedule.
- 3) Discussion and action regarding Ordinance No. 2022-08-09 approving and adopting a Fee Schedule for the Fiscal Year October 1, 2022 through September 30, 2023; and providing an effective date.

Background:

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

Despite annual increases in the costs to the City from the contractors who provide the services, this is the fourth straight year with no fee increase proposed for sanitary service and the sixth straight year with no fee increase for garbage and recycling services,

Changes proposed to the Fee Schedule are summarized below:

PRO TAXPAYER

- No increase proposed for residential garbage or sewer rates.
- Add rate for review of multi-family plat application

PRO BUSINESS

- Reduce Fireworks event permit
- Reduce Annual Restaurant Health Inspection fee
- Reduce Temporary Food Sales permit fee

Attachments: Proposed Ordinance and Fee Schedule

CITY OF LAVON, TEXAS
ORDINANCE NO. 2022-08-09

Fee Schedule – Fiscal Year 2022-23

**AN ORDINANCE OF THE CITY OF LAVON, TEXAS APPROVING AND
ADOPTING A FEE SCHEDULE FOR THE FISCAL YEAR OCTOBER 1, 2022
THROUGH SEPTEMBER 30, 2023; AND PROVIDING AN EFFECTIVE DATE.**

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

WHEREAS, the City Council conducted public hearings on August 16, 2022 and August 29, 2022 to receive input on the proposed Fee Schedule; and

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

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

SECTION 1. That the Fee Schedule for fiscal year October 1, 2022 through September 30, 2023 be adopted, as shown in “Exhibit A”.

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

DULY PASSED and APPROVED by the City Council of the City of Lavon, Texas, on the 29th day of August 2022.

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary

CITY OF LAVON, TEXAS
ORDINANCE NO. 2022-08-09

EXHIBIT A

FEE SCHEDULE

**CITY OF LAVON
FEE SCHEDULE
FISCAL YEAR 2022-23**

ITEM	APPROVED FEE 2022-21	PROPOSED FEE 2022-23
	amended 05-17-2022; 06-07-2022; 06/21/2022; 07/19/2022	
ADMINISTRATIVE		
Copies / Black & White	\$0.10 / side	
Copies / Color	\$2.00 / side	
Copy of Audio CD	\$1.00 / CD	
Research / compilation	per state law	
Items larger than 11" x 17"	cost + labor	
Outsource copies	cost + labor	
Pass-thru billing admin fee	10%	
NSF Check Fee	\$35.00/incident	
COMMUNITY CENTER, GYM, PAVILION		
Rental Deposit	\$100.00	Delete
Community Center - resident	\$45.00/hour	Delete
Community Center - non-resident	\$60.00/hour	Delete
Gym - resident	\$45.00/hour	Delete
Gym - non-resident	\$60.00/hour	Delete
Gym - resident with Floor Cover	\$80.00/hour	Delete
Gym - non-resident with Floor Cover	\$100.00/hour	Delete
Pavilion - resident	\$35.00/hour	
Pavilion - non-resident	\$50.00/hour	
UTILITY SERVICES		
GENERAL		
Late Fee - Residential Services	\$10.00	
Late Fee - Commercial Services	10% overdue balance	
Account Creation Admin Service Fee per utility	\$50.00/service	
Deferred Payment Plan Fee	\$25.00	
Per state law, sales tax charged for utility services		
GARBAGE COLLECTION SERVICES		
Residential		
Residential Curbside Garbage / Recycling	\$24.25/month	
Sr Citizen Garbage /Recycling (age 60+)	\$22.03/month	
Extra polycart	\$7.00/month each	
Residential drop off at CWD transfer station	per CWD calculation	
Unusual accumulation	calculated per situation	
Commercial		
Calculated specifically per size of container and frequency of collection		
Container - 2 cubic yard	\$73.34	
Container - 3 cubic yard	\$108.38	
Container - 4 cubic yard	\$125.28	
Container - 6 cubic yard	\$159.56	
Container - 8 cubic yard	\$190.88	
Recycling	\$21.62	
Unusual accumulation	calculated per situation	
Collection more frequent than weekly	calculated per situation	
Gates, locks, casters and enclosures	calculated per situation	
WATER		
See Bear Creek Special Utility District for water rate information	www.bearcreeksud.com	
SANITARY SEWER SERVICES		
Residential	\$53.00/month	
Commercial - based on water usage (equivalent or LUE)	Min \$53 or LUE	
Commercial - flat rate - if does not provide water cons info	\$500.00/month	
After Hours Reconnect Fee	\$150.00	
Sewer Tap Fee - Residential - Ord. No. 2022-06-01	\$4,500.00	
Sewer Tap Fee - Commercial 4"-6" - Ord. No. 2022-06-01	\$4,500.00	
Sewer Tap Fee - Commercial Greater than 6"	as determined	
Reconnect Fee - Sewer	\$75.00	
SEPTIC SERVICES (OSSF)		
OSSF application	\$400.00	
Complaint Confirmation Inspection	\$65.00	
Follow-Up Inspection	\$100.00	
LPD application	\$400.00	
Re-Submittal Fee	\$100.00	
Septic System Modification	\$200.00	

**CITY OF LAVON
FEE SCHEDULE
FISCAL YEAR 2022-23**

ITEM	APPROVED FEE 2022-21	PROPOSED FEE 2022-23
LAND USE SERVICES		
Zoning Application	\$500.00 + 20.00/acre+adv	
Appeal, Variance, and Adjustment	\$450.00	
Conditional or Special Use Permit	\$450.00	
Preliminary Plat Application	\$400.00+\$20.00/acre plus Engineering Fees*	
Multi-Family Plat Application	\$0.00	\$500+ \$50 per acre plus Eng Fees
Final Plat Application	\$400.00+\$40.00/acre plus Engineering Fees*	
Replat	\$400.00 + \$25.00/acre	
Site Plan (including Landscape Plan)	\$200.00	
Landscape Plan	\$150.00	
Filing Fee - County	Actual	
Public Infrastructure Inspection	4% of cost	
*Engineering Fees for Plat Review - 19 or less lots	\$2,500.00	
*Engineering Fees for Plat Review - 20 or more lots	\$4,000.00	
Engineer Review - Extraordinary	Cost + 10% admin fee	
Construction Plans	\$100.00 + cost	
Land Use Application Admin Fee	10%	
Sexually oriented business - license application fee	\$500	
Sexually oriented business - application processing fee	\$60.00	
Sexually oriented business - replacement card or on-site card	\$35.00	
Sexually oriented business reinstatement fee in lieu of suspension	\$500	
MISCELLANEOUS		
Alcoholic Beverage Permit - Ord No. 2022-06-04	One-half of the statutory fee provided in the TX Alcoholic Beverage Code for the permit issued	
Non-Specified Improvements	\$50.00 + cost	
Street Closure - Commercial	\$50.00 plus cost	
Street Closure - neighborhood	\$1.00	
Parade Permit - Commercial	\$50.00 + police cost	
Parade Permit - Neighborhood	\$1.00	
Parade Permit - Government Sponsored	No Fee	
Request for Special Session Council or P&Z	\$200.00	
Permit Extensions - 1st request	No Fee	
Permit Extensions - 2nd or more request	20% of permit fee	
Special Use Permit (other)	\$100.00 + inspections, advertising	
BUILDING PERMIT & INSPECTION SERVICES		
FOR NON-RESIDENTIAL PERMITS		
<i>Building Value Table per ICC Building Valuation Data (BVT)</i>		
\$1.00 - \$5,000.00	\$200.00	
\$5,000.01 - \$25,000.00	\$200.00 for 1st \$5,000 & \$14.00 for each add. \$1,000	
\$25,000.01 - \$50,000.00	\$440.00 for 1st \$2,500 & \$10.10 for each add. \$1,000	
\$50,000.01 - \$100,000.00	\$652.50 for 1st \$50,000 & \$7.00 for each add. \$1,000	
\$100,000.01 - \$500,000.00	\$944.00 for 1st \$100,000 & \$5.60 for each add. \$1,000	
\$500,000.01 - \$1,000,000.00	\$3,234 for 1st \$500,000 & \$4.75 for each add. \$1,000	
\$1,000,000.01 and up	\$5,608 for 1st \$1,000,000 & \$3.65 for each add. \$1,000	
BUILDING PERMIT & INSPECTION SERVICES		
RESIDENTIAL		
Residential Building Permit	\$1.03 /square foot under roof	
Inspection Outside Normal Business Hours	\$75.00/hour	
Outside Review	Cost of review	
Second and subsequent Plan Review	\$75.00/hour	
Plan Substitution	per case	
Reinspection	\$75.00/hour	
Shell Only Building under 100 sq. ft.	\$50.00	
Shell Only Building 100-150 sq. ft.	\$150.00	
Shell Only Building (150 sq. ft. or larger <i>not att to a res dwelling</i>)	80% of BVT	
Remodel - Residential Dwelling	greater of \$1.03 /square ft under roof or \$200	
Attached Accessory Use	greater of \$0.50/sq ft or 150	
Certificate of Occupancy - Residential	\$50.00	
Temporary CO - Residential	\$50.00	
Inspection for which no fee is listed	\$75.00/hour	
COMMERCIAL		
Commercial Building Permit	Per BVT	
Shell Only Building under 150 sq. ft.	\$200.00	
Remodel - Commercial	BVT	
Temporary CO - Commercial	\$100.00	
Certificate of Occupancy - Commercial	\$100.00	
Exterior Lighting Structures	\$50.00/structure	
Finish Out - Commercial; separate permit for each	\$350 plus 20% of BVT	
Parking Lots	\$200.00 / 10,000 sq. ft.	

**CITY OF LAVON
FEE SCHEDULE
FISCAL YEAR 2022-23**

ITEM	APPROVED FEE 2022-21	PROPOSED FEE 2022-23
FENCES		
Fence (new, replace, or repair > 10') - First 100 feet	\$50.00	
Fence (new or replacement) over 100 feet	\$0.50/lin foot over 100	
Minor Fence Repair less than 10' total	No Fee	
Fence Variance	\$100.00	
SIGNS		
Signs	\$125.00	
Signs (electrical)	\$250.00	
Sign (temporary)	\$50.00	
Sign Variance	\$100.00	
GENERAL		
Working without Permit - Investigation Fee	Cost of review	
Prebuilt under 100 sq ft	\$50.00	
Building Demolition	\$75.00	
Contractor Registration (excl plumbers, electricians and Mechanical)	\$50 per year	
Flatwork	\$100.00	
Mechanical	\$75.00	
Moving a building	\$100 + any inspection	
Plumbing	\$75.00	
Retaining Wall	\$200.00 + cost	
Right of Way Activity Permit unless superseding agreement	\$50.00 + cost	
Roofing w/deck replacement	\$100.00	
Roofing w/out deck replacement	\$100.00	
Right of Way Activity Permit	\$100.00	
TxDOT Driveway Permit Review - Ord. No. 2022-06-01	\$450.00	
POOLS, SPAS, IRRIGATION		
Above Ground Pool - Seasonal	\$1.00	
Above Ground Pool	\$50.00	
In-Ground Swimming Pool	\$400.00	
Spa	\$100.00	
OSSF modification and review	\$200.00	
Sprinkler System	\$150.00	
CODE ENFORCEMENT		
Administrative Fee per occurrence	\$300.00	
FIRE INSPECTION AND PERMITS		
Accident Reports	\$10.00	
After Hours Inspections - Minimum 2 hours	\$75.00/hour	
Burn permit, issued per ord (90 days), 2+acres only	\$25.00	
Commercial fire alarm installation permit (per building)		
Less than 20 devices	\$50.00	
20+ devices	\$200.00	
Fireworks event permit per event	\$500.00	\$150
(fee maybe waived - non-profit group)		
Re-inspection fee for commercial fire sprinkler	\$250.00	
*No Charge for residential sprinkler inspection (R-13D) at closing		
FM, FD/PD Fire Watch/Standby - no equipment Min 2 hours	\$50.00/hour	
FM, FD/PD Fire Watch/Standby - with equipment	per contract or as app by Fire Marshal	
Mobile Food prep w propane or other cooking gas usage (Com/Annual)	\$50.00	
Reinspection Fees per 2018 IFC Section 113.6 - Minimum 2 hours	\$75.00/hour	
Residential-Home Health Care/Day Care (annual)	\$50.00	
Vent-A-Hood, Class I or Class II Hoods (Commercial cooking only)	\$50.00	
Family home or Foster Family	No Charge (1 per year)	
False alarm notification fee	\$50.00	
Service Fee - After two (2) false alarms in the 12-mo period immediately preceding any false alarm	\$50.00 per each occurrence	
HEALTH SERVICES		
Restaurant Health Inspection Registration	\$300.00/year	\$250.00/year
Health Inspection Registration Late Fee	\$25.00/week after Jan 1	
Certified Food Handler / Manager Registration	\$10.00/year	
Complaint confirmation inspection	\$65.00	
Health Re-inspections	\$50.00	
Temporary Food Sales for a single event up to three days	\$75.00/event	\$50.00/event
Temporary Food Sales for a single event	\$50.00/day	
Mobile Food Unit (MFU) Health Registration	\$100.00/year	
MFU Certified Food Handler/Manager Registration	\$10.00/year	

CITY OF LAVON
FEE SCHEDULE
FISCAL YEAR 2022-23

ITEM		APPROVED FEE 2022-21	PROPOSED FEE 2022-23
FILM FRIENDLY SERVICES			
	Total or disruptive use - regular operating hours	\$500.00 / day	
	Partial, non-disruptive use	\$250.00 / day	
	Total closure or obstruction	\$50.00 per block, per day	
	Partial closure or obstruction	\$25.00 per block, per day	
	Use of City parking lots & areas and City streets	\$50.00 per block or lot/day	



CITY OF LAVON Agenda Brief

MEETING: August 29, 2022

ITEM: 5 - F

Item:

Public hearing, discussion, and action regarding a Five-Year Capital Improvements Plan (CIP) for Fiscal Years 2023 to 2027.

- 1) Presentation of the CIP.
- 2) **PUBLIC HEARING** to receive comments regarding the CIP.
- 3) Discussion and action regarding Resolution No. 2022-08-07 approving a Five-Year Capital Improvements Plan for Fiscal Years 2023 to 2027.

Background:

The proposed CIP will be presented by the City Engineer and was developed as a result of multiple staff work sessions, several City Council work sessions providing opportunities for public input.

Community Vision Assessment

In the Community Engagement Feedback Takeaways, a key feedback takeaway from the planning process includes **City Services & Infrastructure...** "prioritize improvements to the city's streets, mobility, and drainage infrastructure and would like to see an increased investment in parks, community facilities, and code enforcement." (CVA, p.9)

2019-21 Strategic Plan

The **Core Purpose** includes a purpose statement, "Serve as stewards of planning, infrastructure, and investment" (CVA, p.11). The second **Core Value** identifies "Safety – We believe that providing a safe community, with high quality infrastructure and services, is one of the primary purposes of our city government and maintaining safety as a strength of Lavon is extremely important (CVA, p. 11). Among **Two-Year Goals**, the second goal is, "Research Pricing and Prepare a Scope for a Capital improvements Program (CIP)." (CVA, p.13) The specific **Goal 2** description states that a "CIP can include items such as:

- Infrastructure (including Drainage and Storm Sewer, Sidewalks, and Trails.
- Streets/ Mobility
- City Facilities & Amenities (Including Parks)" (CVA, 14)

A schedule of funding requirements and sources is included in the CIP and the City Council will consider a funding outline in the FY 2022-23 annual budget.

Attachments: Proposed Resolution and CIP

CITY OF LAVON, TEXAS

RESOLUTION NO. 2022-08-07

Five Year Capital Improvements Plan FY 23-27

A RESOLUTION OF THE CITY OF LAVON, TEXAS APPROVING A FIVE-YEAR CAPITAL IMPROVEMENTS PLAN FOR FISCAL YEARS 2023 TO 2027.

WHEREAS, in 2019, the Planning and Zoning Commission and the City Council engaged a professional planner to obtain and analyze community feedback, host a public design studio, and conduct substantial study that culminated in the 2019 Community Vision Assessment, Strategic Plan and updates to the Comprehensive Plan; and

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

WHEREAS, the City Council conducted public hearings on August 16, 2022 and August 29, 2022 to receive input on the proposed Capital Improvements Plan; and

WHEREAS, the approval of a Five-Year Capital Improvements Plan provides a framework to guide staff to plan for right of way acquisition and design that may take time prior to construction and to proceed to schedule approved Capital Improvements.

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

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

Section 2. That the City Council hereby passes this resolution approving the Five-Year Capital Improvements Plan for Fiscal Years 2023-2027, attached hereto as Exhibit "A", and allocating appropriate funding for the planned projects.

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

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

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

DULY PASSED and APPROVED by the City Council of the City of Lavon, Texas, on the 29th day of August 2022.

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary

CITY OF LAVON, TEXAS

EXHIBIT A

**CAPITAL IMPROVEMENTS PLAN
FY 2023-2027**

CIP PROJECTS - Update 08-24-2022
ESTIMATED CONSTRUCTION SCHEDULE

CIP Project				2022/23 REVISED Total Project								
				Cost	Year To Date	2022 / 2023	2023 / 2024	2024 / 2025	2025 / 2026	2026 +		
2022-23 Rank	Budgeted Projects			STATUS	ESTIMATE	cumulative	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	Possible Funding Source(s)
1	CIP-21	10-00-8721	Bear Creek WWTP expansion Ph 4	Preliminary study near completion, design services start August, 2022	\$4,100,000		\$3,000,000	\$1,100,000				Bond, Developer, TWDB
2	CIP-39	10-00-8739	Presidents/Lavon Trail Pkwy Intersection	To be provided in conjunction with Extension of Lavon Trail Parkway	\$320,000		\$320,000					Bond, CRF
3	CIP-14	10-00-8714	PD Complex	Site pending w Elevon	\$5,000,000		\$600,000	\$4,000,000	\$400,000			Bond, Developer
4	CIP-1	10-00-8701	Main/Geren/SH78	Current discussion with TxDOT	\$703,300	\$1,200	\$205,000	\$497,100				Street Maint, TxDOT, Bond, EDC
5	CIP-15	10-00-8715	Citywide Park & Trail improvement	Bear Creek trail crossing bid award 9/6/22	\$1,000,000	\$252,889	\$436,853	\$75,000	\$75,000	\$75,000	\$85,258	Bond, Developer, TPWD, TxDOT, Collin County Open Space Grant
6	CIP-40	10-00-8740	Lavon Trail Pkwy - Presidents to Rosewood		\$702,200		\$702,200					Bond, CRF
6	CIP-35	10-00-8735	Rosewood Dr. (CR 483) Paving Lavon Farms to Lavon Trail Pkwy		\$2,700,000		\$250,000	\$2,450,000				Bond, CRF
8	CIP-24	10-00-8724	Bently Farms PH 1 & 2 Paving & Storm	Prelim Drainage reviewed, Phase 1 in design (Rolling Meadows - Bently to Shoreview). Ph 1 to bid Sept 2022	\$3,100,000	\$10,800	\$1,283,000	\$1,247,000	\$559,200			Bond
9	CIP-3	10-00-8703	North Geren/Windmill drainage	Redesign in progress to address street crown	\$74,200	\$5,340	\$68,860					Street Maint, Bond
10	CIP-11	10-00-8711	CR 484 paving	Coordination with County and determination of street section	\$1,573,300		\$500,000	\$1,073,300				Bond, Collin Co, Developer
11	CIP-37	10-00-8737	Downtown Infrastructure Improvements	Conceptual pland for possible improvements	\$1,109,900		\$100,000	\$700,000	\$309,900			Bond, CRF
12	CIP-36	10-00-8736	Lake Road paving - Phase 2	To be started upon completion of Phase 1 project	\$1,200,000		\$200,000	\$1,000,000				Bond
13	CIP-6	10-00-8706	CR 484 - Bear Creek Bridge	Section TBD in conjunction with CR 484 paving (CIP-11)	\$2,453,000		\$2,453,000					TxDOT, Collin Co, FEMA, Bond, TWDB
14	CIP-20	10-00-8720	Strategic Property Acquisition	Ongoing	\$125,000		\$70,000	\$55,000				Bond
15	CIP-18	10-00-8718	City Sports Fields	Planning	\$6,500,000		\$100,000	\$100,000	\$500,000	\$1,000,000	\$5,300,000	Bond, Developer, TPWD
15	CIP-25	10-00-8725	South Geren Drainage	Conceptual plan completed	\$450,300			\$450,300				Bond
17	CIP-5	10-00-8705	McClendon (2755)/Bear Creek Bridge		\$2,453,000	\$1,307				\$400,000	\$2,051,693	TxDOT, Collin Co, FEMA, Bond, TWDB
17	CIP-23	10-00-8723	Wolf Run Reconstruction		\$1,954,000					\$1,954,000		Bond
19	CIP-7	10-00-8707	CR 484 Paving Extension to GH Blvd Signal	Prelim discussion with owner	\$4,560,000			\$4,560,000				Bond, Developer, EDC
19	CIP-17	10-00-8717	SH 78 Street lights		\$1,410,800				\$200,000	\$300,000	\$910,800	TxDOT, Bond
21	CIP-33	10-00-8733	Bois D'Arc Improvements		\$356,500				\$356,500			Bond, Developer
21	CIP-29	10-00-8729	Downtown Drainage	Coordination w/ TxDOT	\$2,000,000			\$500,000	\$1,500,000			Bond
21	CIP-34	10-00-8734	Gracy Rd. Improvements		\$149,500					\$149,500		Bond
21	CIP-28	10-00-8728	Mustang Ct. Improvements		\$452,700			\$452,700				Bond
					\$44,447,700	\$271,536	\$10,288,913	\$18,260,400	\$3,900,600	\$3,878,500	\$8,347,751	

In PROGRESS: design or construction					BUDGET	ACTUAL						
	CIP-9	10-00-8709	FD/PW Facility Expansion inc CIP-26	Architect selected, Programming meetings conducted	\$1,650,000	\$74,513	\$1,575,487					Bond
	CIP-16	10-00-8716	Lake Road Paving - Phase 1	Phase 1 under design. Expected bid July 2022	\$1,900,000	\$39,300	\$1,860,700					Bond, Developer
	CIP-38		Lavon North WWTP	Early Bid for Lift Station (October award) WWTP 50% Final Design, Expected Bid November/December 2022	\$14,500,000	\$334,575	\$10,000,000	\$4,500,000				
	CIP-30		Forder Ct. Improvements	Waiting on CDBG funding to be released	\$343,300		\$343,300					
	CIP-31		Boyd Ct. Improvements	Waiting on CDBG funding to be released	\$65,000		\$65,000					
	CIP-32		School Rd. Improvements	Waiting on CDBG funding to be released	\$242,000		\$242,000					
					\$18,700,300	\$448,388	\$14,086,487	\$4,500,000	\$0	\$0	\$0	
NOTE: The proceeds of the 2020 CO issuance, \$12,595,000, are to be expended within 5 years of issuance (June 2020) with 85% spent within 3 years.												
					SPENT	\$2,337,791						
					IN PROGRESS BUDGET	\$18,700,300						
				TOTAL	\$63,148,000	\$719,924	\$24,375,400	\$22,760,400	\$3,900,600	\$3,878,500	\$8,347,751	
COMPLETED					BUDGET	ACTUAL						
	CIP-22	10-00-8722	Outdoor Storm Warning Siren		\$60,000	\$46,693	-\$13,307	COMPLETED				
	CIP-2	10-00-8702	Moore Lane paving/ drainage		\$656,630	\$490,290	-\$166,340	COMPLETED				
	CIP-8	10-00-8708	Wolf Run drainage		\$64,300	\$85,363	\$21,063	COMPLETED				
	CIP-12	10-00-8712	City Hall paving		\$503,000	\$389,027	-\$113,973	COMPLETED				
	CIP-13	10-00-8713	Lake Shadow drainage		\$30,000	\$54,882	\$24,882	COMPLETED				
	CIP-19	10-00-8719	Fire Engine		\$1,100,000	\$1,000,000	-\$100,000	COMPLETED				
	TOTAL				\$1,910,930	\$2,066,256	-\$334,368					