



FY 2025-26 PROPOSED BUDGET

*Filed with City Secretary
and posted on website
July 18, 2025
in accordance with state law*



City of Lavon Budget Planning Calendar 2025-26

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

<u>Apr-Jun</u>	Department Directors review YTD and work on budget projections and proposals
<u>May 6</u>	Budget Work Session and additional dates
<u>Jun 17</u>	Budget Work Session – focus on projections
<u>Jul 15</u>	Budget Work Session – review of budget and CIP
<u>Jul 18</u>	File proposed Budget with City Secretary and post on website
<u>Jul 25</u>	Deadline for the appraisal district to certify values to taxing units Collin County Tax A/C to calculate no-new tax rate and voter-approval tax rate
<u>Jul 25</u>	Send newspaper notice for Budget Public Hearing
<u>Jul 31</u>	Publish <u>budget</u> public hearing notice for 8/5 Public Hearing
<u>Aug 5</u>	Budget Public Hearing (additional hearing, not required by statute)
<u>Aug 5</u>	Budget Work Session and if proposed tax rate will exceed the No-New Revenue or Voter-Approval Tax Rate (whichever is lower), take record vote and schedule Public Hearing on the Tax Rate
<u>Aug 7</u>	Post NNR, VAR and debt info on website homepage
<u>Aug 7</u>	CCAD mails Transparency Postcards
<u>Aug 8</u>	Send newspaper notice for Tax Rate Public Hearing (County)
<u>Aug 14</u>	Publish <u>tax rate</u> public hearing notice for 8/19 Public Hearings – proposed tax rate
<u>Aug 19</u>	Regular meeting - Public Hearings on Tax Rate and Budget
<u>Aug 19</u>	Consider Proposed Tax Rate Consider Proposed Budget and Fee Schedule Consider CIP
<u>Aug 20</u>	Provide approved tax rate information to Collin County Tax Office (deadline 9-20)
<u>Oct 1</u>	New Fiscal Year begins



2023 STRATEGIC PLAN EXECUTIVE SUMMARY

CORE PURPOSE

The City organization exists to:

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



TWO-YEAR GOALS

Lavon, where we...

Plan & design our community

Protect what's important

Nurture our relationships

Distinguish ourselves from the rest

Invest in Lavon's future

Communicate with each other

Enjoy family fun



CITY OF LAVON

NCTCOG Population Estimates - Annual

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

City of Lavon

FY25-26 Budget Workshop

8/5/2025

Third presentation of revenues and expenses
Possible new programs, new staffing
Property taxes ARE updated

General Fund

Interest & Sinking Fund

Street Maintenance Sales Tax Fund

Municipal Court Building Security & Technology Fund

TIRZ #2 Fund

Public Safety Fees Fund

Utilities Fund

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed before Requests
ESTIMATED BEGINNING RESOURCES						
Estimated Beginning Resources - Unrestricted			2,228,503	1,824,043	1,824,043	2,609,623
Estimated Beginning Resources - Assigned for Capital Expense			6,343,593	7,356,790	7,356,790	5,990,570
REVENUES						
Taxes						
10-00-4001 Property Taxes	1,893,082	2,804,345	2,495,000	2,500,485	2,500,490	3,834,470
10-00-4040 Sales & Use Tax	656,307	903,204	1,200,000	964,678	1,346,240	1,650,000
10-00-4045 Mixed Beverage Sales Tax	1,795	2,095	7,000	6,680	8,910	10,000
10-00-4060 Franchise Fees	220,744	250,008	250,000	225,175	270,220	300,000
10-00-48xx Transfer Property Taxes to TIRZ 2						(143,650)
Total Taxes	2,771,927	3,959,652	3,952,000	3,697,018	4,125,860	5,650,820
Other General Government						
10-00-4500 Interest Income	90,661	181,214	150,000	72,554	96,740	100,000
10-00-4690 Sale of Property	190	85	-	-	-	-
10-00-4799 Miscellaneous Revenue	96,604	47,775	1,000	502	510	1,000
Total Other General Government	187,455	229,075	151,000	73,056	97,250	101,000
Transfers In						
10-00-4801 Transfer from Utility Fund - Sewer	1,108,000	695,000	695,000	695,000	695,000	700,000
10-00-4802 Transfer from Utility Fund - Solid Waste	144,000	144,000	144,000	144,000	144,000	149,000
10-00-4808 Transfer from Utility Fund - Sewer (Debt)	-	-	418,340	418,340	418,340	583,600
Total Transfers	1,252,000	839,000	1,257,340	1,257,340	1,257,340	1,432,600
Administration						
10-10-4101 PID Administrative Services	27,000	30,000	30,000	-	30,000	30,000
10-10-4405 Building Rent - LEDC	6,000	6,000	2,500	4,000	4,000	-
10-10-4602 Donations - City Programs		3,333	3,000	3,000	3,000	-
Total Administration	33,000	39,333	35,500	7,000	37,000	30,000
Municipal Court						
10-25-4215 Court Fees	3,781	2,936	4,000	3,775	5,040	5,000
10-25-4219 Court - Payment Plan Fees		905	500	597	800	750
Total Municipal Court	3,781	3,841	4,500	4,372	5,840	5,750
Police Department						
10-45-4195 Program Fees		855	1,000	600	800	1,000
10-45-4240 Police - Fines/Fees	91,532	73,184	95,000	96,412	128,550	125,000
10-45-4245 Police - Warrant Fees/Fines	1,477	1,642	1,500	1,230	1,640	1,750
10-45-4455 Grant Revenue	2,740	25,671	-	-	-	-
Total Police Department	95,748	101,351	97,500	98,242	130,990	127,750
Fire Department						
10-55-4160 Fire Service Contract	108,453	260,732	125,000	99,929	99,930	150,000
10-55-4161 Surefire Reimbursements			30,000	15,292	20,390	25,000
10-55-4455 Grant Revenue		12,920	-	-	-	-
10-55-4602 Donations		1,200	1,000	962	970	-
Total Fire Department	108,453	274,852	156,000	116,183	121,290	175,000
Parks & Rec Department						
10-65-4130 Facility Rental	375	155	150	140	140	-
10-65-4440 Lavon EDC Funding		81,607	-	-	-	-
Total Parks & Rec Department	375	81,762	150	140	140	-
Development Services						
10-75-4271 Residential Rental Property Registration	32,583	26,475	35,000	26,825	35,770	35,000
10-75-4305 General Permits	258,037	349,642	450,000	432,342	576,460	400,000
10-75-4310 Land Use Application Fees	68,307	96,377	100,000	91,191	121,590	100,000
10-75-4315 New Building Permits	971,545	3,484,566	2,500,000	2,005,059	2,673,420	2,000,000
10-75-4325 Food Service Inspection Permits	5,233	5,552	10,000	5,759	7,680	7,500
10-75-4350 OSSF Permits	800	400	400	-	400	400
10-75-4355 Infrastructure Inspection Fees	691,196	979,464	700,000	500,110	666,820	500,000
Total Development Services	2,027,701	4,942,475	3,795,400	3,061,286	4,082,140	3,042,900
Total General Fund Revenues	6,480,440	10,471,341	9,449,390	8,314,637	9,857,850	10,565,820
Total Source of Funds			18,021,486	17,495,470	19,038,683	19,166,013

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed before Requests
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EXPENDITURES

Accounting Adjustment

10-75-5805	Transfer to Sewer	1,930,000	-	-	-	-
	Total Adjustment	1,930,000	-	-	-	-

Administration Services

10-10-5000	Salaries & Wages	390,982	436,937	428,400	341,088	443,420	462,130
10-10-5001	Part-time Wages			45,000	9,822	20,210	46,730
10-10-5011	Overtime		267	1,000	634	830	1,000
10-10-5025	Health Insurance	37,050	44,567	63,000	39,764	51,700	75,960
10-10-5030	Payroll Taxes	29,645	31,899	32,850	27,203	35,370	39,004
10-10-5035	Retirement	72,249	75,238	72,230	62,137	80,780	84,331
10-10-5040	Texas Workforce Commission	57	672	900	378	510	900
10-10-5045	Workers Comp	33,820	779	1,050	1,050	1,370	1,600
10-10-5100	Office Supplies	4,426	3,380	4,500	3,471	4,630	4,500
10-10-5101	Council Supplies		1,637	1,500	1,874	2,000	1,500
10-10-5107	Community Event Supplies	10,973	16,711	25,500	18,709	21,260	25,000
10-10-5190	Furniture & Office Equipment	2,891	1,152	10,000	7,620	10,170	3,000
10-10-5200	Phone, Internet	3,688	3,632	-	-	-	-
10-10-5210	Electricity	5,443	6,423	-	-	-	-
10-10-5220	Natural Gas	4,802	5,198	-	-	-	-
10-10-5230	Water	690	1,361	-	-	-	-
10-10-5401	Attorney	42,310	44,656	45,000	25,245	37,870	45,000
10-10-5410	Auditor	14,252	13,500	20,000	13,500	13,500	20,000
10-10-5425	Tax Assessor/Collector	33	2,470	5,000	-	5,000	5,000
10-10-5430	Central Appraisal District	20,064	27,413	32,000	24,254	24,260	37,000
10-10-5440	Professional Services - Other	25,778	134,906	160,000	16,948	155,430	50,000
10-10-5510	Advertising & Legal Notices	20,918	19,028	18,000	19,604	26,140	27,000
10-10-5520	SAAS Contracts (software/app service)	11,644	19,682	8,100	8,443	9,220	13,000
10-10-5540	Cleaning Service	5,363	6,939	-	-	-	-
10-10-5545	Election Services	750	15,903	8,000	9,295	9,300	9,500
10-10-5589	Sales Tax Incentive Rebate	48,155	80,365	-	-	-	-
10-10-5700	Membership Dues & Fees	6,767	7,682	6,000	6,150	6,710	6,500
10-10-5720	Travel & Meals	3,773	8,658	3,500	2,188	2,920	3,500
10-10-5725	Training & Licenses	5,341	2,399	4,500	2,186	2,920	4,500
10-10-5730	Staff Development	801	3,318	3,500	4,479	5,980	6,000
10-10-5735	Council Training & Travel			7,500	4,033	5,380	7,500
	Total Administration Operations	802,664	1,016,770	1,007,030	650,077	976,880	980,155

Administration Capital Outlay

10-10-9051	CIP-20 Land for City Hall parking expansion	225,448	-	-	-	-	-
10-10-9103	Improvements		-	-	-	-	-
	Total Administration Capital Outlay	225,448	-	-	-	-	-
	Total Administrative Services	1,028,111	1,016,770	1,007,030	650,077	976,880	980,155

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed before Requests
Non-Departmental						
10-15-5035 Retirement	-	-	-	-	-	-
10-15-5100 Office Supplies	10,822	9,016	10,000	5,954	7,940	8,000
10-15-5200 Phone, Internet	-	-	19,500	4,003	6,010	8,000
10-15-5210 Electricity			6,500	3,163	4,750	6,000
10-15-5220 Natural Gas			6,500	5,503	6,010	6,500
10-15-5230 Water			750	942	1,420	2,000
10-15-5305 Building Maintenance	7,961	4,137	10,000	14,182	16,660	15,000
10-15-5310 Grounds Maintenance	1,000	320	2,000	565	760	2,000
10-15-5440 Professional Services - Other	124,497	63,958	75,540	4,267	15,690	10,000
10-15-5460 Insurance - Management Liability	3,248	3,778	6,020	7,318	7,320	8,000
10-15-5470 Insurance - Facilities	15,055	17,696	36,300	32,337	32,340	41,000
10-15-5475 Insurance - Vehicles & Equipment	13,767	20,501	28,820	33,215	33,220	36,000
10-15-5520 SAAS Contracts (software/app service)	-	2,600	19,200	34,766	37,930	19,000
10-15-5525 Technology Services Contract	32,828	55,603	23,500	18,312	24,420	25,000
10-15-5540 Cleaning Service			7,000	4,149	6,230	7,500
10-15-5601 Office/Equipment Leases	4,731	5,592	5,000	4,657	6,210	7,000
Total Non-Departmental Operations	213,909	183,200	256,630	173,333	206,910	201,000
Non-Departmental Capital Outlay						
10-15-9103 Improvements		29,891	125,000	112,948	124,950	-
Total Non-Departmental Capital Outlay	-	29,891	125,000	112,948	124,950	-
Total Non-Departmental Services	213,909	213,092	381,630	286,281	331,860	201,000
Municipal Court Services						
10-25-5000 Salaries & Wages	59,895	58,308	60,375	44,434	57,770	45,600
10-25-5011 Overtime			1,000	4	10	1,000
10-25-5025 Health Insurance	9,062	11,003	12,600	7,642	9,940	12,660
10-25-5030 Payroll Taxes	4,582	4,303	4,695	3,553	4,620	3,565
10-25-5035 Retirement	10,004	10,061	10,325	7,870	10,240	7,708
10-25-5040 Texas Workforce Commission	15	135	180	63	90	100
10-25-5045 Workers Comp	-	156	200	185	250	250
10-25-5100 Office Supplies	1,651	1,148	2,000	1,153	1,540	2,000
10-25-5190 Furniture & Office Equipment			2,000	-	2,000	500
10-25-5402 Judge	4,463	5,819	8,500	2,550	3,830	8,500
10-25-5403 Prosecutor	7,125	9,863	13,000	5,438	8,160	13,000
10-25-5515 Credit Card Contract	-	40	100	-	100	-
10-25-5546 Jury Service	150	-	250	-	250	250
10-25-5725 Training & Licenses	766	-	1,000	250	340	1,000
Total Municipal Court Services	97,712	100,836	116,225	73,140	99,140	96,133

General Fund		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed before Requests
Police Services							
10-45-5000	Salaries & Wages	1,055,465	1,259,915	1,610,000	1,102,327	1,433,030	1,614,000
10-45-5011	Overtime		1,990	70,000	22,243	28,920	70,000
10-45-5025	Health Insurance	123,059	172,987	264,600	166,725	216,750	265,860
10-45-5030	Payroll Taxes	79,580	91,312	128,525	89,049	115,770	128,826
10-45-5035	Retirement	187,190	209,765	282,575	194,777	253,220	278,534
10-45-5040	Texas Workforce Commission	190	2,724	3,680	1,638	2,190	12,589
10-45-5045	Workers Comp	-	34,434	42,355	42,355	55,070	64,560
10-45-5100	Office Supplies	6,568	9,352	8,500	7,711	10,290	8,500
10-45-5103	Community Policing Supplies	6,841	10,373	13,000	6,259	8,350	13,000
10-45-5105	Child Abuse Interlocal - Supplies	1,500	1,500	1,500	1,500	2,000	1,500
10-45-5125	Operating Supplies	2,157	1,529	8,500	4,006	5,350	8,500
10-45-5155	Uniforms	7,032	13,264	20,500	12,831	17,110	20,500
10-45-5160	Personal Protection Equipment	8,460	30,504	13,500	10,430	43,910	13,500
10-45-5190	Furniture & Office Equipment	16,034	9,011	15,000	8,029	10,710	15,000
10-45-5195	Tools & Equipment	41,414	40,598	30,000	12,636	28,850	30,000
10-45-5200	Phone, Internet	26,552	30,446	35,000	31,758	47,640	35,000
10-45-5210	Electricity	7,244	9,977	12,000	6,086	9,130	12,000
10-45-5230	Water	619	641	1,000	463	700	1,000
10-45-5240	Fuel	42,115	39,240	51,500	33,538	50,310	51,500
10-45-5305	Building Maintenance	-	3,415	8,000	8,209	10,950	8,000
10-45-5315	Vehicle Maintenance	49,048	44,651	45,500	22,806	30,410	45,500
10-45-5325	Equipment Maintenance	1,424	4,968	5,000	1,406	1,880	5,000
10-45-5465	Insurance - Law Enforcement Liability	10,282	15,855	19,300	18,802	18,810	19,300
10-45-5520	SAAS Contracts (software/app service)	35,409	79,930	90,500	95,059	130,060	90,500
10-45-5530	Medical Services	290	790	2,000	1,248	1,880	2,000
10-45-5540	Cleaning Service	5,724	12,322	13,000	7,609	11,420	13,000
10-45-5548	Dispatch Service	70,792	76,296	115,000	83,159	110,880	115,000
10-45-5551	Inmate Boarding Contract	6,653	11,750	12,000	4,125	5,500	12,000
10-45-5552	Animal Control Service	6,250	6,250	7,000	4,688	6,250	7,000
10-45-5700	Membership Dues & Fees	1,073	700	2,500	85	120	2,500
10-45-5720	Travel & Meals	1,096	2,326	7,000	3,024	4,040	7,000
10-45-5725	Training & Licenses	5,039	11,516	19,500	6,181	8,250	19,500
	Total Police Operations	1,805,099	2,240,331	2,958,035	2,010,760	2,679,750	2,990,669
Police Capital Outlay							
10-45-9102	Remodel	713	25,275			-	-
10-45-9104	Furnishings	-	6,493			-	-
10-45-9220	Vehicle	74,962	431,538	270,000	84,735	169,740	214,000
10-45-9221	Equipment	-	55,640	20,000	10,900	27,900	-
10-45-9224	Radios			36,000	34,672	34,680	-
	Total Police Capital Outlay	75,675	518,945	326,000	130,307	232,320	214,000
	Total Police Services	1,880,774	2,759,276	3,284,035	2,141,067	2,912,070	3,204,669

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed before Requests
Fire Services						
10-55-5000 Salaries & Wages	447,930	888,659	1,021,395	785,672	1,021,380	1,029,000
10-55-5001 Part-time Wages		-	129,000	48,933	71,520	106,000
10-55-5011 Overtime		-	51,500	34,925	45,410	55,000
10-55-5025 Health Insurance	67,054	103,392	176,400	111,517	144,980	177,240
10-55-5030 Payroll Taxes	33,775	64,554	91,945	69,210	89,980	91,035
10-55-5035 Retirement	83,160	148,801	202,160	143,739	186,870	179,294
10-55-5040 Texas Workforce Commission	72	1,474	2,570	1,140	1,520	8,026
10-55-5045 Workers Comp	-	24,275	30,015	30,011	39,020	41,160
10-55-5100 Office Supplies	3,203	6,844	5,000	2,456	3,280	5,000
10-55-5125 Operating Supplies	10,349	8,232	20,000	9,764	13,020	25,000
10-55-5130 EMS Supplies	-	15,944	40,000	22,985	30,650	55,000
10-55-5155 Uniforms	12,283	17,820	41,100	13,331	17,780	40,000
10-55-5160 Personal Protection Equipment	67,462	19,230	29,500	20,517	27,360	50,000
10-55-5190 Furniture & Office Equipment	-	-	2,000	2,263	3,020	4,000
10-55-5195 Tools & Equipment	23,449	5,068	10,000	12,304	16,410	40,000
10-55-5200 Phone, Internet	19,731	7,726	7,200	4,622	6,940	7,500
10-55-5210 Electricity	9,104	6,409	10,000	5,444	8,170	10,000
10-55-5220 Natural Gas	2,789	1,962	4,000	2,812	3,070	5,000
10-55-5230 Water	912	992	2,000	1,031	1,550	2,500
10-55-5240 Fuel	14,072	15,757	18,000	11,903	17,860	18,000
10-55-5305 Building Maintenance	-	6,827	10,000	4,817	6,430	10,000
10-55-5315 Vehicle Maintenance	2,086	2,294	5,000	3,197	4,270	6,000
10-55-5316 Apparatus Maintenance	59,000	52,492	65,000	83,842	91,790	85,000
10-55-5325 Equipment Maintenance	2,560	10,897	9,000	9,653	12,880	21,000
10-55-5330 Storm Siren O&M	118	5,032	1,500	75	100	2,000
10-55-5440 Professional Services - Other	-	17,600	3,000	1,130	1,510	3,000
10-55-5520 SAAS Contracts (software/app service)	18,966	33,491	29,000	17,870	34,080	40,000
10-55-5530 Medical Services	6,319	490	25,000	15,061	20,090	25,000
10-55-5536 Ambulance Service	16,169	20,378	155,000	75,568	100,760	177,000
10-55-5540 Cleaning Service	3,324	2,570	3,900	2,056	3,090	3,900
10-55-5547 Fire Marshal Contract	2,835	2,835	2,000	-	2,000	2,000
10-55-5548 Dispatch Service	-	-	-	-	-	-
10-55-5549 Fire Alarm Monitoring Service	460	940	1,000	-	1,000	1,000
10-55-5560 Contract Labor	74,800	53,200	25,000	27,189	34,110	30,000
10-55-5700 Membership Dues & Fees	5,433	1,748	4,000	2,589	3,460	5,000
10-55-5720 Travel & Meals	6,207	3,386	7,000	5,475	7,310	8,500
10-55-5725 Training & Licenses	110	10,624	17,000	5,860	7,820	20,000
Total Fire Operations	993,732	1,561,941	2,256,185	1,588,960	2,080,490	2,388,155
Fire Capital Outlay						
10-55-9103 Improvements	116	-	25,000	-	-	-
10-55-9104 Furnishings	6,527	851	20,000	6,817	11,820	-
10-55-9220 Vehicles			80,000	57,845	80,850	-
10-55-9221 Equipment	62,087	10,448	10,000	24,385	60,390	-
10-55-9223 CIP-19 Fire Engine	-	-	1,414,000	-	1,414,000	-
10-55-9225 CIP-22 Outdoor Warning Siren Improvments	-	-	20,000	-	20,000	-
Total Fire Capital Outlay	68,730	11,299	1,569,000	89,047	1,587,060	-
Total Fire Services	1,062,462	1,573,240	3,825,185	1,678,007	3,667,550	2,388,155

General Fund		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed before Requests
Parks & Rec Department							
10-65-5310	Grounds Maintenance	10,434	2,505	15,000	1,500	5,000	15,000
	Total Parks & Rec Operations	10,434	2,505	15,000	1,500	5,000	15,000
Parks & Rec Capital Outlay							
10-65-9103	Improvements	-	91,723	30,000	-	30,000	-
	Total Parks & Rec Capital Outlay	-	91,723	30,000	-	30,000	-
	Total Parks & Rec Services	10,434	94,228	45,000	1,500	35,000	15,000
Development Services							
10-75-5000	Salaries & Wages			76,440	54,156	70,410	73,010
10-75-5001	Part-time Wages						16,900
10-75-5011	Overtime			3,000	2,962	3,860	4,000
10-75-5025	Health Insurance			12,600	6,722	8,740	12,660
10-75-5030	Payroll Taxes			8,755	597	780	7,184
10-75-5035	Retirement			19,250	6,855	8,920	12,737
10-75-5040	Texas Workforce Commission			100	63	90	300
10-75-5045	Workers Comp			2,200	-	-	2,250
10-75-5155	Uniforms			600	-	-	750
10-75-5190	Furniture & Office Equipment			5,000	-	-	-
10-75-5200	Phone, Internet			600	-	-	600
10-75-5240	Fuel			3,000	-	-	3,000
10-75-5315	Vehicle Maintenance			1,500	-	-	3,000
10-75-5415	Engineer			100,000	92,201	122,940	150,000
10-75-5440	Professional Services - Other		12,085	200,000	175,789	234,390	175,000
10-75-5520	SAAS Contracts (software/app service)			16,000	10,812	14,320	16,000
10-75-5565	Code Enforcement Services	-	-	-	-	-	10,000
10-75-5570	Inspection Services - Buildings	286,754	541,513	750,000	588,480	882,720	900,000
10-75-5571	Inspection Services - Infrastructure			105,000	13,668	20,510	50,000
10-75-5572	Inspection Services - Food Service			10,000	8,425	13,700	25,000
10-75-5589	Sales Tax Incentive Rebate			90,000	60,465	89,630	100,000
10-75-5720	Employee Travel			1,000	-	-	1,000
10-75-5725	Employee Training			1,000	-	-	1,000
	Total Development Services Operations	286,754	553,598	1,406,045	1,021,195	1,471,010	1,564,392
Development Services Capital Outlay							
10-75-9103	Improvements			30,000	-	30,000	-
	Total Development Services Capital Outlay	-	-	30,000	-	30,000	-
	Total Development Services	286,754	553,598	1,436,045	1,021,195	1,501,010	1,564,392

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed before Requests
Public Works Services						
10-80-5000 Salaries & Wages	284,850	363,557	343,035	246,068	319,890	325,000
10-80-5001 Part-time Wages			20,000	3,968	11,970	15,500
10-80-5011 Overtime		100	3,000	3,441	4,480	5,000
10-80-5025 Health Insurance	44,071	67,221	75,600	57,090	74,220	75,960
10-80-5030 Payroll Taxes	21,779	26,530	28,010	24,050	31,270	26,431
10-80-5035 Retirement	49,762	60,721	61,570	47,021	61,130	54,582
10-80-5040 Texas Workforce Commission	58	978	1,340	463	620	1,500
10-80-5045 Workers Comp	-	10,668	13,765	13,763	17,900	20,000
10-80-5100 Office Supplies	709	239	1,500	133	180	1,000
10-80-5102 MS-4 Educational Supplies	-	-	250	-	250	250
10-80-5125 Operating Supplies	2,001	3,793	4,200	1,304	1,740	4,000
10-80-5155 Uniforms	4,324	5,943	5,500	3,983	5,320	6,000
10-80-5190 Furniture & Office Equipment	-	-	500	-	500	500
10-80-5195 Tools & Equipment	4,236	4,792	6,000	1,680	7,240	5,000
10-80-5200 Phone, Internet	3,645	4,030	3,430	3,025	4,540	5,000
10-80-5210 Electricity	-	1,338	1,800	4,610	6,920	7,000
10-80-5211 Electricity - Street Lights	68,901	89,777	100,000	98,577	147,870	160,000
10-80-5230 Water	1,572	392	1,500	459	690	1,500
10-80-5240 Fuel	11,024	11,230	15,000	7,938	15,910	18,000
10-80-5305 Building Maintenance	29,578	1,743	5,000	443	600	3,000
10-80-5310 Grounds Maintenance	9,713	16,207	17,000	10,563	16,090	17,000
10-80-5315 Vehicle Maintenance	4,085	4,514	3,650	4,880	6,510	10,000
10-80-5325 Equipment Maintenance	9,201	3,034	8,000	11,264	24,620	15,000
10-80-5335 Street Maintenance	15,558	11,935	20,000	4,032	5,380	20,000
10-80-5340 Sign Maintenance	5,490	4,967	7,500	2,379	8,180	10,000
10-80-5355 Drainage Maintenance	-	1,055	25,000	-	20,000	100,000
10-80-5385 Mosquito Control	16,650	19,980	22,000	11,100	16,800	22,000
10-80-5395 Septic System Maintenance	-	-	700	-	700	800
10-80-5415 Engineer	46,552	99,465	-	-	-	-
10-80-5530 Medical Services	45	175	350	-	350	500
10-80-5540 Cleaning Service	-	-	1,000	-	-	-
10-80-5565 Code Enforcement Services	-	-	10,000	-	-	-
10-80-5570 Inspection Services - Infrastructure	170,158	61,026	-	-	-	-
10-80-5700 Membership Dues & Fees	-	-	150	-	150	150
10-80-5720 Travel & Meals	209	80	500	402	540	1,000
10-80-5725 Training & Licenses	894	921	5,000	741	4,990	7,000
Total Public Works Operations	805,063	876,410	811,850	563,375	817,550	938,673
Public Works Capital Outlay						
10-80-9220 Vehicle	103,994	-	80,000	62,423	62,430	-
10-80-9221 Equipment	-	7,825	35,000	-	35,000	-
10-80-9222 Heavy Equipment	106,799	100,897	-	-	-	-
Total Capital Outlay	210,793	108,722	115,000	62,423	97,430	-
Total Public Works Services	1,015,855	985,132	926,850	625,798	914,980	938,673
Total General Fund Expenditures	5,596,011	7,296,172	11,022,000	6,477,065	10,438,490	9,388,176
Change in Financial Position	884,429	3,175,169	(1,572,610)	1,837,572	(580,640)	1,177,644
ESTIMATED ENDING RESOURCES (Net)			6,999,486	11,018,404	8,600,193	9,777,837
Required reporting (TLGC 140.0045) of expenditures that are in multiple funds:						
na Policy Consulting Services	1,731	3,321	NA	3,242	3,242	3,400
na Newspapers - Required Notices	24,676	25,973	NA	24,688	26,932	27,000

General Fund Summary of Requests	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed before Requests	Fund Balance: Admin - TMRS Unfunded Catch-up	TOTAL FROM FUND BAL	Devel Svcs - Planner	Admin - PT Filing Clerk	PW - Crew Leader	FD - SAFER Grant	PD - Patrol Sgt	PD - Add'l Officer	Pay Plan & Merit	Increase TMRS from 7% to 8%	Increase TMRS from 7% to 8%, for Req Increase	TOTAL FROM OPERATING	FY26 Proposed with Requests
Beginning Resources:																	
Est Beg Resources - Unrestricted	2,228,503	1,824,043	1,824,043	2,609,623													2,609,623
Est Beg Resources - for Capital	6,343,593	7,356,790	7,356,790	5,990,570													5,990,570
REVENUES																	
Total Taxes	3,952,000	3,697,018	4,125,860	5,650,820	-	-	-	-	-	-	-	-	-	-	-	-	5,650,820
Total Other General Government	151,000	73,056	97,250	101,000	-	-	-	-	-	-	-	-	-	-	-	-	101,000
Total Transfers	1,257,340	1,257,340	1,257,340	1,432,600	-	-	-	-	-	-	-	-	-	-	-	-	1,432,600
Administration	35,500	7,000	37,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	30,000
Municipal Court	4,500	4,372	5,840	5,750	-	-	-	-	-	-	-	-	-	-	-	-	5,750
Police	97,500	98,242	130,990	127,750	-	-	-	-	-	-	-	-	-	-	-	-	127,750
Fire	156,000	116,183	121,290	175,000	-	-	-	-	227,990	-	-	-	-	-	-	-	402,990
Parks & Rec	150	140	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Services	3,795,400	3,061,286	4,082,140	3,042,900	-	-	-	-	-	-	-	-	-	-	-	-	3,042,900
Total Revenues	9,449,390	8,314,637	9,857,850	10,565,820	-	-	-	-	227,990	-	-	-	-	-	-	-	10,793,810
EXPENDITURES																	
OPERATIONS																	
Administration	1,007,030	650,077	976,880	980,155	-	-	20,373	-	-	-	-	-	26,958	20,761	874	-	1,049,121
Non-Departmental	256,630	173,333	206,910	201,000	1,127,700	-	-	-	-	-	-	-	-	-	-	-	1,328,700
Municipal Court	116,225	73,140	99,140	96,133	-	-	-	-	-	-	-	-	1,739	1,901	57	-	99,830
Police	2,958,035	2,010,760	2,679,750	2,990,669	-	-	-	-	-	110,362	110,362	108,335	68,707	3,427	-	-	3,391,863
Fire	2,256,185	1,588,960	2,080,490	2,388,155	-	-	-	-	308,956	-	-	-	193,705	44,227	4,978	-	2,940,021
Parks & Rec	15,000	1,500	5,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	15,000
Development Services	1,406,045	1,021,195	1,471,010	1,564,392	-	-	116,610	-	-	-	-	-	3,258	3,142	89	-	1,670,091
Public Works	811,850	563,375	817,550	938,673	-	-	-	-	78,266	-	-	-	19,167	13,464	612	-	1,050,182
Total Operations Expenditures	8,827,000	6,082,340	8,336,730	9,174,176	1,127,700	-	116,610	20,373	78,266	308,956	110,362	110,362	353,161	152,203	10,037	-	11,544,807
CAPITAL																	
Administration Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Departmental Capital Outlay	125,000	112,948	124,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Capital Outlay	326,000	130,307	232,320	214,000	-	-	-	-	-	-	-	107,000	-	-	-	-	321,000
Fire Capital Outlay	1,569,000	89,047	1,587,060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks & Rec Capital Outlay	30,000	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Services Capital Outlay	30,000	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works Capital Outlay	115,000	62,423	97,430	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Outlay	2,195,000	394,725	2,101,760	214,000	-	-	-	-	-	-	-	107,000	-	-	-	-	321,000
Total Expenditures	11,022,000	6,477,065	10,438,490	9,388,176	1,127,700	-	116,610	20,373	78,266	308,956	110,362	217,362	353,161	152,203	10,037	-	11,865,807
Change in Financial Position	(1,572,610)	1,837,572	(580,640)	1,177,644	(1,127,700)	(1,127,700)	(116,610)	(20,373)	(78,266)	(80,966)	(110,362)	(217,362)	(353,161)	(152,203)	(10,037)	(1,139,341)	(1,071,997)
Estimated Ending Resources:			8,600,193	9,777,837													7,528,196

DEBT SERVICE (I&S) FUND	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
ESTIMATED BEGINNING RESOURCES	692,772	932,415	433,155	435,022	435,025	514,015
REVENUE						
50-00-4005 Property Taxes - I&S	1,143,869	1,163,834	2,052,960	2,098,001	2,098,010	2,303,855
50-00-4517 Interest - IB I&S	22,195	14,438	15,000	5,609	7,480	8,000
50-00-4804 Transfer from Utility Fund - I&S	190,000	-	-	-	-	-
50-00-48xx Transfer Property Taxes to TIRZ 2	-	-	-	-	-	(86,350)
50-00-4951 Loan Proceeds - Capitalized Int	-	572,410	-	-	-	-
Total Revenues	1,356,064	1,750,681	2,067,960	2,103,610	2,105,490	2,225,505
EXPENDITURES						
50-00-5806 Transfer Out	1,087,650	-	-	-	-	-
50-10-5790 Debt Administration	6,269	8,395	30,000	2,745	6,250	168,350
50-10-5807 Transfer to Utility Fund	-	581,220	-	-	-	-
50-10-5820 2020 GO Ref Bonds Principal	470,000	480,000	490,000	490,000	490,000	-
50-10-5821 2020 GO Ref Bonds Interest	24,100	14,600	4,900	4,900	4,900	-
50-10-5822 2020 CO Principal	105,000	105,000	110,000	110,000	110,000	590,000
50-10-5823 2020 CO Interest	488,550	486,450	484,300	484,300	484,300	471,400
50-10-5824 2023 CO Principal	-	-	165,000	165,000	165,000	230,000
50-10-5825 2023 CO Interest	-	572,410	766,050	766,050	766,050	757,800
50-55-5690 2013 Fire Truck Lease	22,501	-	-	-	-	-
Total Expenditures	2,204,071	2,248,075	2,050,250	2,022,995	2,026,500	2,217,550
Change in Financial Position	(848,007)	(497,393)	17,710	80,615	78,990	7,955
ESTIMATED ENDING RESOURCES (Net)			450,865	515,637	514,015	521,970

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

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

MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
ESTIMATED BEGINNING RESOURCES				29,015	29,015	29,015	3,275
REVENUE							
34-25-4212	Court - Technology			4,800	3,806	5,080	4,500
34-25-4217	Court - Building Security Fees			6,000	4,894	6,530	6,000
Total Revenues		-	-	10,800	8,700	11,610	10,500
EXPENDITURES							
34-25-5100	Supplies			1,000	541	730	1,000
34-25-5526	Municipal Technology Exp			6,000	3,538	19,720	5,000
34-25-5560	Contract Labor - Bailiffs			2,400	1,425	1,900	2,400
34-25-9103	Improvements			15,000	-	15,000	-
Total Expenditures		-	-	24,400	5,504	37,350	8,400
Change in Financial Position		-	-	(13,600)	3,196	(25,740)	2,100
ESTIMATED ENDING RESOURCES (Net)		-	-	15,415	32,211	3,275	5,375

TIRZ #2 FUND	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
ESTIMATED BEGINNING RESOURCES			49,860	27,946	27,946	178,546
TIRZ/TIF Fund Revenue						
24-00-4001 Property Taxes	-	35,229	161,775	161,775	161,780	-
24-00-48xx Transfer Property Taxes from M&O						143,650
24-00-48xx Transfer Property Taxes from I&S						86,350
24-00-4519 Logic - Interest	-	789	1,100	951	1,270	1,500
Total TIRZ/TIF Fund Revenue	-	36,017	162,875	162,726	163,050	231,500
TIRZ/TIF Fund Expenditure						
24-00-5440 Professional Services - Other	66	8,138	15,000	5,582	12,450	25,000
Total TIRZ/TIF Expenditure	66	8,138	15,000	5,582	12,450	25,000
Change in Financial Position	(66)	27,879	147,875	157,144	150,600	206,500
ESTIMATED ENDING RESOURCES (Net)	(66)	27,879	197,735	185,090	178,546	385,046

Public Safety Fees Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
ESTIMATED BEGINNING RESOURCES			-	664,000	664,000	1,084,010
Public Safety Fees Fund Revenue						
33-00-4360 Elevon Public Safety Fee	30,000	477,000	-	208,000	277,340	-
33-00-4361 Trails of Lavon Public Safety Fee	7,500	149,500	-	107,000	142,670	-
Total Public Safety Fees Fund Revenue	37,500	626,500	-	315,000	420,010	-
Public Safety Fees Fund Expenditure						
33-55-5548 Dispatch Services	-	-	-	-	-	150,000
Total Public Safety Fees Expenditure	-	-	-	-	-	150,000
Change in Financial Position	37,500	626,500	-	315,000	420,010	(150,000)
ESTIMATED ENDING RESOURCES (Net)	37,500	626,500	-	979,000	1,084,010	934,010

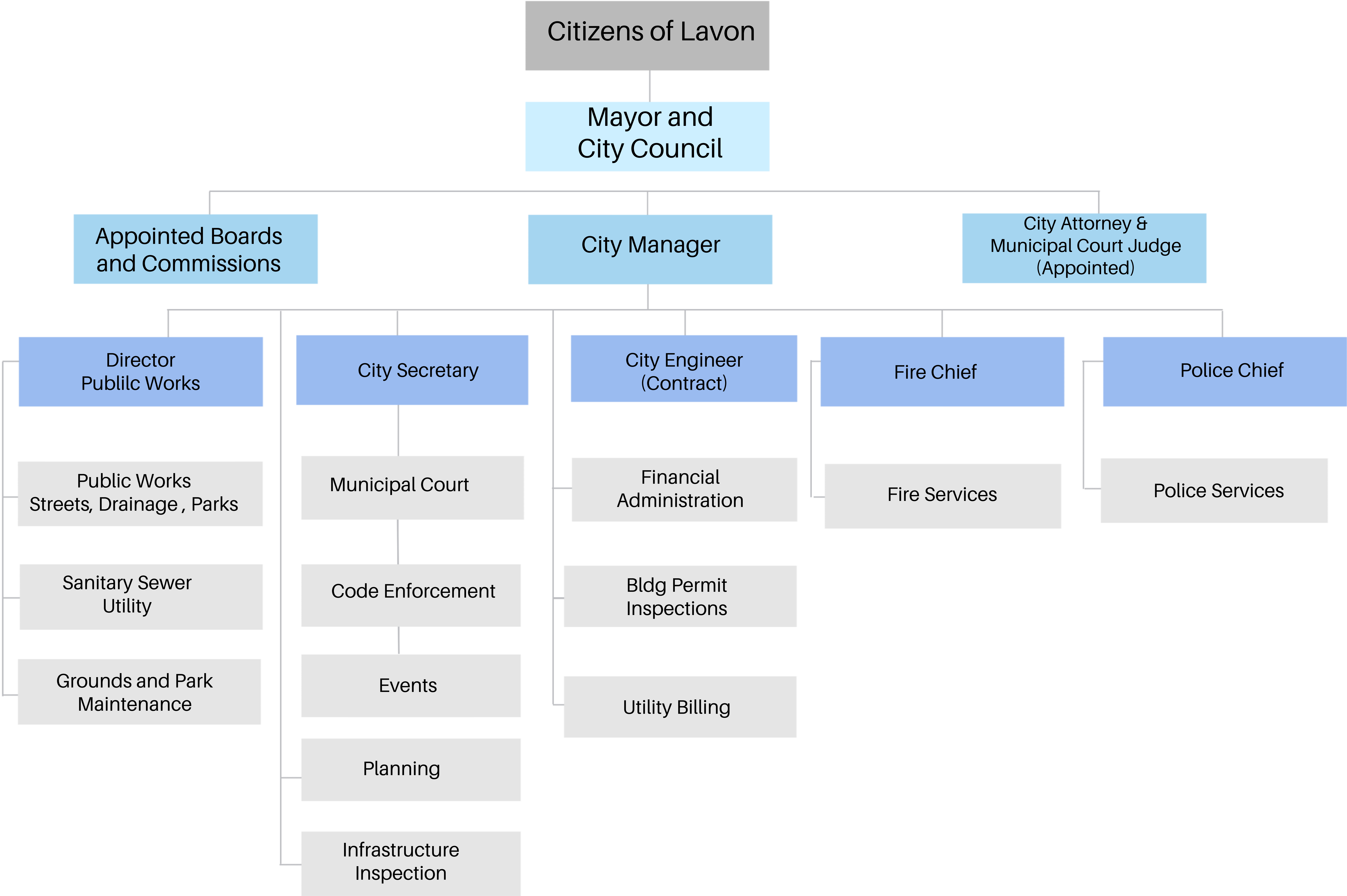
UTILITY FUND		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed
ESTIMATED BEGINNING RESOURCES/TRANSFERS IN				11,996,509	13,509,565	13,509,565	10,156,305
ESCROW FOR TRAILS OF LAVON WWTP (BEAR CREEK WWTP EXPANSION)				1,930,000	1,930,000	1,930,000	1,930,000
UTILITY FUND REVENUE							
Administration							
20-00-4520	Interest - IB Utility	25,737	59,600	40,000	28,407	39,900	40,000
20-00-4521	Interest - IB Sewer Tap	35,081	122,713	85,000	64,038	83,910	85,000
20-10-4240	Police - Fines/Fees	-	-	-	2,454	-	-
Total Administration		60,818	182,314	125,000	94,898	123,810	125,000
Accounting Adjustment							
20-00-4805	Transfer from General Fund	1,930,000	-	-	-	-	-
Total Adjustment		1,930,000	-	-	-	-	-
Sanitary Sewer							
20-85-4110	Sewer Charges	1,257,484	1,677,950	2,250,000	1,722,347	2,294,160	2,500,000
20-85-4202	Administration Fee	61,225	76,528	100,000	87,125	100,550	125,000
20-85-4230	Sewer Tap Fee	2,702,041	6,671,700	4,000,000	3,755,100	3,984,800	3,000,000
20-85-4231	Bear Creek Trunk Recovery Fee	136,898	(9,528)	33,000	32,977	33,000	-
20-85-4232	Sewer Infrastructure Fees	-	24,947	30,000	25,091	31,200	30,000
20-85-4299	Late Fees	38,229	54,071	45,000	45,092	47,950	50,000
20-85-4330	Online Permit Payments	475	-	1,000	1,492	1,800	-
20-85-4806	Transfer In	-	2,331,675	-	-	-	-
20-00-4807	Transfer from Debt Service	-	581,220	-	-	-	-
Total Sanitary Sewer		4,196,352	11,408,563	6,459,000	5,669,224	6,493,460	5,705,000
Solid Waste							
20-86-4115	Solid Waste Income	877,880	1,004,837	1,100,000	820,218	1,124,900	1,275,000
Total Solid Waste		877,880	1,004,837	1,100,000	820,218	1,124,900	1,275,000
Total Revenue		5,135,051	12,595,713	7,684,000	6,584,339	7,742,170	7,105,000
UTILITY FUND EXPENDITURES							
Sanitary Sewer							
20-85-4231	Bear Creek Trunk Recovery Fee	-	-	-	-	-	-
20-85-5210	Electricity	82,146	78,973	120,000	59,725	79,640	120,000
20-85-5390	Sewer System Maintenance	3,007	21,262	65,000	10,090	13,460	50,000
20-85-5440	Professional Services - Other	-	-	-	-	-	20,000
20-85-5590	O&M Contract	584,963	663,819	690,000	578,771	744,530	1,097,000
20-85-5xxx	Package Plant Lease	-	-	-	-	-	300,000
20-85-5725	Training & Licenses	-	-	-	-	-	2,500
20-85-5801	Transfer to General Fund (overhead)	1,108,000	695,000	695,000	695,000	695,000	700,000
20-85-5804	Transfer to Debt Service	190,000	-	-	-	-	-
20-85-5808	Transfer to General Fund (debt)	-	-	418,340	418,340	418,340	583,600
20-85-9412	CIP-21 Bear Creek WWTP Expansion Ph 4	-	-	3,000,000	-	3,000,000	-
20-85-9422	CIP-38 Elevon/Lavon North WWTP Constr	-	6,250	5,000,000	-	5,000,000	-
20-85-9423	Sewer System Improvements	-	5,008	200,000	2,340	3,120	100,000
20-85-9424	CIP-42 Lavon East WWTP	-	-	2,000,000	-	2,000,000	-
Total Sanitary Sewer		1,968,116	1,470,311	12,188,340	1,764,266	11,954,090	2,973,100
Solid Waste							
20-86-5100	Office Supplies	6,513	2,017	3,000	2,539	3,390	4,200
20-86-5104	Billing Supplies	15,164	23,665	30,000	20,396	27,200	36,000
20-86-5190	Office Furniture & Equipment	-	-	2,500	-	2,500	500
20-86-5515	Credit Card Contract	2,952	3,461	4,000	3,118	4,160	5,400
20-86-5520	SAAS Contracts	593	4,552	8,000	6,932	8,000	8,500
20-86-5595	Solid Waste Contract	680,084	746,124	880,000	476,969	798,800	1,130,500
20-86-5785	Sales Tax	64,841	73,501	85,000	52,168	83,290	97,100
20-86-5802	Transfer to General Fund (overhead)	144,000	144,000	144,000	144,000	144,000	149,000
Total Solid Waste		914,148	997,319	1,156,500	706,122	1,071,340	1,431,200
Total Expenditure		2,882,264	2,467,630	13,344,840	2,470,387	13,025,430	4,404,300
Change in Financial Position		2,252,786	10,128,083	(5,660,840)	4,113,952	(5,283,260)	2,700,700
ESTIMATED ENDING RESOURCES (Net)		2,252,786	10,128,083	8,265,670	19,553,517	10,156,305	14,787,005

LAVON ECONOMIC DEVELOPMENT CORPORATION -			Approved 2024-2025 Budget	4 1 25 Amendments	General Fund Proposed 2025-2026 Budget	Fund for Bldg Note/Separate Fund
		General Fund			Oct 25 to Sept 26	
LEDC REVENUE						
	Beginning Resources					
2-1		Starting Balance Carryover	90,000	140,620	\$ 100,000.00	
2-11		TEXSTAR Fund	360,000	433,104	\$ 451,379.00	
2-12		LOGIC Fund	350,000	500,000	\$ 718,000.00	
8-0		Main Street Debt Reserve Fund	23,080	24,479	\$ 24,479.00	
8-2		619 Main St Debt Reserve Fund			\$ 142,606.00	
		Total Beginnnng Resources	800,000	1,073,724	\$ 1,436,464.00	
	General Revenues					
2-2		Sales & Use Tax	450,000	550,000	\$ 860,000.00	
2-5		City grant/credits/donations				
2-___		Proceeds - Project Main Street Note				1,025,150
		Total General Revenue	2,073,080	1,623,724	\$ 2,296,464.00	
Total Revenue, Carryover and Investments						
	LEDC EXPENDITURES					
	Debt Service					
8-1a		Main Street Debt Quarterly Payments	24,479		\$ 24,479.00	
8-2a		619 Main St Debt Quarterly Payments			\$ 142,606.00	
		Total Debt Service	24,479		\$ 167,085.00	
	Operations					
	General Operations					
3-1a		Email Software/Archiving	6,000		\$ 6,000.00	
3-1b		Misc - Dues, Ads, Cell Svc	3,000		\$ 4,500.00	
3-1c-2		Office Supplies (formerly 5-2)	1,800		\$ 2,000.00	
3-1d		Meeting Expenses	6,000		\$ 8,000.00	
2-1e		Training	2,500		\$ 6,000.00	
3-g		Document Printing	3,000		\$ 4,000.00	
3-1f		Office Support Services	2,500		\$ 5,000.00	
3-1h		Office Rent	6,000		\$ -	
		City Accounting Services		3,000	\$ 3,000.00	
3-1i		Web Site Updates (formerly 6-5)	3,500		\$ 10,000.00	
		Total General Operations	34,300		\$ 48,500.00	
	Consulting					
4-1		Other	15,000		\$ 30,000.00	
4-2		Web site and tech consulting	7,000		\$ 10,000.00	
4-2a		IT Services	4,000		\$ 6,000.00	
4-3		City Attorney	12,000		\$ 20,000.00	
4-4		Economic Dev Consulting	53,071		\$ 72,000.00	
		Total Consulting	91,071		\$ 138,000.00	
	Equipment					
5-1		Computers	6,000		\$ 6,000.00	
5-2a		Other Computer Equipment	1,000		\$ 2,500.00	

		Total Equipment	7,000		\$ 8,500.00	
		Total Operations	132,371		\$ 195,000.00	
		Promotional				
6-1		General Brochure, Printing, Trade Shows	32,500		\$ 38,000.00	
6-2		Promo Carryover	8,500	22,877	\$ 29,000.00	
6-3		Aerial Map & Brochure	12,000		\$ 8,000.00	
6-4		Advertising	12,500		\$ 20,000.00	
6-6		Video Development	20,000		\$ 20,000.00	
		Total Promotional	85,500		\$ 115,000.00	
		Capital Projects				
7-3		Incentives	457,129		\$ 744,379.00	
7-4		Additional Infrastructure Projects	325,000		\$ 400,000.00	
7-5		Community Development	100,000		\$ 200,000.00	
7-6		Project Main Street	100,000		\$ 200,000.00	
7-7		Transfer to Reserve	50,000	100,000	\$ 275,000.00	
		Total Capital Projects	1,032,129		\$ 1,819,379.00	
		Total Expenditures	1,250,000		\$ 2,296,464.00	
		Construction Fund				
		619 Main Street Construction				1,025,150

City of Lavon

Organizational Chart



Authorized Staffing Plan	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 APPROVED AMENDED	2025-26 PROPOSED
Municipal Court Services								
Municipal Court Clerk	1	1	1	1	1	1	1	1
Total	1	1	1	1	1	1	1	1
Administration Services								
City Manager	0.5	0.5	1	1	1	1	1	1
City Secretary	0.5	0.5	1	1	1	1	1	1
Controller - PT	0	0	0	0	0	0	0.5	0.5
Accounting Administrator	1	1	1	1	1	1	1	1
Municipal Services Coordinator	1	1	1	1	1	1	1	1
Utility Billing Clerk	1	1	0	1	1	1	1	1
IT Specialist	0	0	1	1	0	0	0	0
File clerk - PT	0	0	0	0	0	0	0	0.5
Total	4	4	5	6	5	5	5.5	6.0
Development Services								
Inspector (prev in PW)	0	0	0	0	1	1	1	1
Senior Planner	0	0	0	0	0	0	0	1
Code Enforcement Officer	0	0	0	0	0.5	0.5	0.25	0.25
Total	0	0	0	0	0	0	1.25	2.25
Fire Services								
Fire Chief	1	1	1	1	1	1	1	1
Fire Lieutenant	0	0	0	0	1	3	3	3
Fire Driver	0	0	0	0	0	3	3	3
Firefighter-EMT or Paramedic	0	0	0	3	6	3	6	9
Firefighter/EMT - PT	0	0	0	0	0	0	0	3
Administrative Assistant	0	0	0	0	0.5	0.5	1	1
Total	1	1	1	4	8.5	10.5	14	20
Police Services								
Police Chief	1	1	1	1	1	1	1	1
Police Captain	0	0	0	1	1	1	1	1
Police Lieutenant	1	1	1	0	0	0	2	2
Police Sergeant	1	2	2	2	3	5	4	4
Detective Corporal	1	1	1	2	2	2	2	2
Patrol Officer	6	7	7	7	8	8	9	11
PT Sergeant	0.5	0.5	0.5	0.5	0.5	0.5	0	0
PT Patrol Officer	0	0	0	0	0.5	0.5	0	0
Patrol Support Admin Asst	0	0	0	0	0	1	1	1
Evidence Tech/Admin Asst	0	0	0	0	1	1	1	1
Total	10.5	12.5	12.5	13.5	17	19	21	23
Public Works Services								
Director of Public Works	1	1	1	1	1	1	1	1
Facilities Technician	0	0	0	0	0	0	1	1
Crewleader	0	0	0	1	1	1	0	1
PW Maintenance Worker II	2	2	2	2	2	2	3	3
PW Maintenance Worker I	0	0	0	0	0	2	1	1
PT Maintenance Worker-seasonal	0	0	0	0	0	0.5	1	1
Total	3	3	3	4	4	6.5	7	8
Total Positions Authorized	19.5	21.5	22.5	28.5	35.5	42.0	49.75	60.25

City of Lavon
Five Year Capital Improvement Plan
Capital Projects - All Funding Sources
FY 26 - FY 30

Ref	CIP	Project Name	Scope	Budget FY26	Budget FY27	Budget FY28	Budget FY29	Budget FY30	Future Year Projects	Total
Ongoing Projects										
1	42	Lavon East WWTP Phase 1	LS, piping, sitework, package plant, 1 MGD	7,970,000						7,970,000
2	21	Bear Creek WWTP Exp 4	Increase capacity from 0.50 MGD to 0.75 MGD	4,500,000						4,500,000
3	15	Citywide Park & Trail improvement	non-specific	100,000	100,000	100,000	100,000	100,000		500,000
4	20	Strategic Property Acquisition		250,000	250,000	250,000	250,000	250,000		1,250,000
5	18	Community Park		530,000	2,000,000	500,000			50,000,000	53,030,000
Suggested Projects FY26-30										
6		Lavon North WWTP Phase 2		4,500,000						4,500,000
7		Bentley Ph 3 Paving & Storm (Shoreview West & Meadow Hill)	concrete curb & gutter	1,016,600						1,016,600
8		PD Complex - Design	Planning	750,000						750,000
9		City Branding Signage	EDC participate?	500,000						500,000
10		Street Rehabilitation	Spot Repair, Rebuild, Overlays, etc.	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
11	7	CR 484 Paving Extension to GH Blvd Signal	Based upon TxDOT schedule & Development		1,500,000					1,500,000
12		CR 484 (CR 485 to CR 483)	2 west lanes, concrete			1,344,000				1,344,000
13		Forder Ct	concrete			1,500,000				1,500,000
14		CR 484 (CR 485 to Traditions) Ph 2	2 west lanes, concrete. Exclude Bridge CIP-6					3,720,000		3,720,000
15	6	CR 484 - Bear Creek Bridge	New bridge across Bear Creek north of Crestridge					5,000,000		5,000,000
16		Rosewood (CR 483 to Lavon Trail Pkwy) Ph 2	Remaining west 2 lanes, concrete					1,920,000		1,920,000
Future Projects										
17	41	CR 483 Street Reconstruction (Lavon Trail Pkwy S to City limits)	2 lane concrete						1,900,000	1,900,000
18		CR 483 (from CR 484 east to city limits)	2 lanes, concrete						934,000	934,000
19		Lavon Trail Pkwy (from school east to FM 2755)	4 lane divided concrete w/ storm sewer						3,680,000	3,680,000
20		Lavon Trail Pkwy (Nicholson to city limits)	2 south lanes concrete (south lanes)						668,000	668,000
21		Endeavor Blvd (SH 205 to Geren)	4 lane divided concrete w/ storm sewer						3,780,000	3,780,000
22		Villas Dr (Lake Rd to dead end)	2 lane, concrete						443,000	443,000
23		Traffic Signal (CR 541/Watkins & Noble Grove)	Developer						680,000	680,000
24		Traffic Signal (Elevon Pkwy & Noble Grove)	Developer						680,000	680,000
25		Gage Rd (SH 78 past Hilltop)	2 lanes, concrete						1,830,000	1,830,000
26		Corps property Trail or Recreation Project	to be decided						TBD	-
27		Downtown Infrastructure Improvements	fire flow water line, drainage, sewer						TBD	-
28		South Geren (Traditions) Drainage	Conceptual plan completed						TBD	-
29		Bois D'Arc Reconstruction							TBD	-
30		Mustang Ct. Reconstruction	concrete, no curb						TBD	-
31		Boyd Ct. Reconstruction (link to City Park)							TBD	-
32		School Rd. Reconstruction (link to City Park)							TBD	-
33		Gracy Rd. Reconstruction							TBD	-
34		Wolf Run Reconstruction	Concrete Pavement, no curb						TBD	-
35		McClendon (2755)/Bear Creek Bridge	TxDOT cost only						TBD	-

Budget Work Session 08-05-2025

Totals **20,616,600** **4,350,000** **4,194,000** **850,000** **11,490,000** **65,095,000** **106,595,600**

1. CIP-42

LAVON EAST WWTP

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

STATUS: Under Design (85% Complete)



2. CIP-21

BEAR CREEK WWTP EXPANSION, PHASE 4

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

STATUS: 90% Design Complete

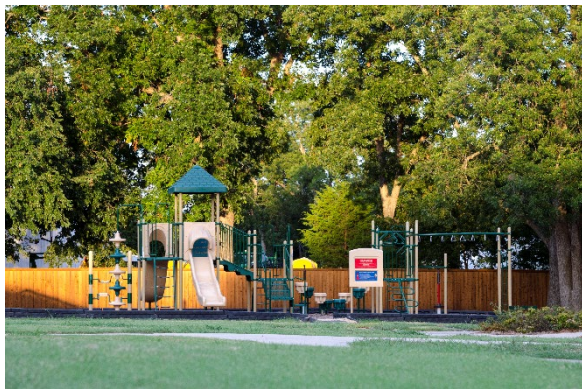


3. CIP-15

CITYWIDE PARK & TRAIL IMPROVEMENTS

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

STATUS: Ongoing



4. CIP-20

STRATEGIC PROPERTY ACQUISITION

Project Scope: Opportunities regarding property whose purchase aligns with the City's Strategic Plan goals.

STATUS: Ongoing.



5. CIP-18

COMMUNITY PARK

Project Scope: Develop 90-acre park in the heart of the City.

STATUS: Land acquired; in design.



6. CIP-38

LAVON NORTH WWTP – PHASE 2

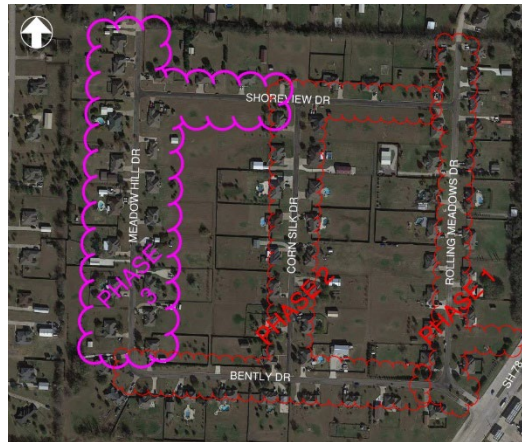
Project Scope: Expansion of the Wastewater Treatment Plant (WWTP) (Ultimate 0.40 MGD) located south of Elevon Parkway. The plant will serve the Elevon Section 2 area.



7. CIP-00

BENTLY FARMS PH 3 PAVING

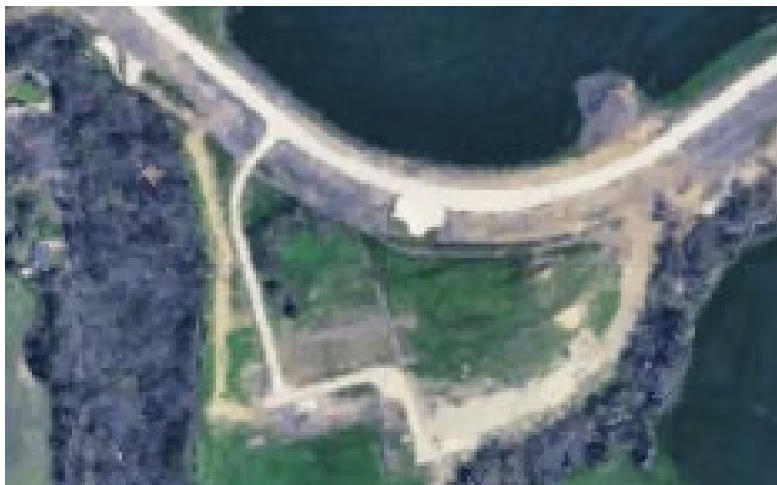
Project Scope: Remove existing street and construct new concrete street with curb & gutter. Includes Meadow Hill Dr. and west end of Shoreview Dr.



8. CIP-00

POLICE DEPARTMENT COMPLEX

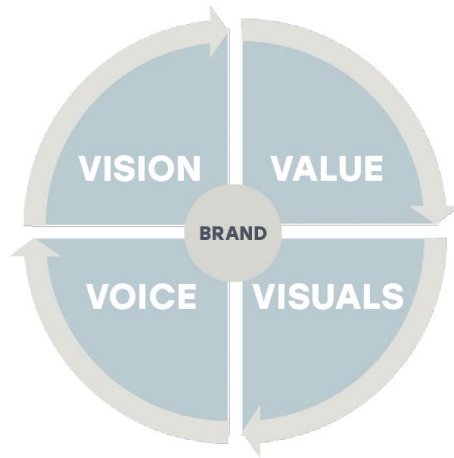
Project Scope: Planning and design for future Police Department facilities on land on Elevon Parkway.



9. CIP-00

CITY BRANDING SIGNAGE

Project Scope: Design and implementation of landscape, hardscape, and signage recommendations along key corridors.



10. CIP-00

STREET REHABILITATION

Project Scope: Spot repair, rebuild, overlays all extending the life of the street.



11. CIP-7

CR 484 PAVING EXTENSION TO GRAND HERITAGE SIGNAL

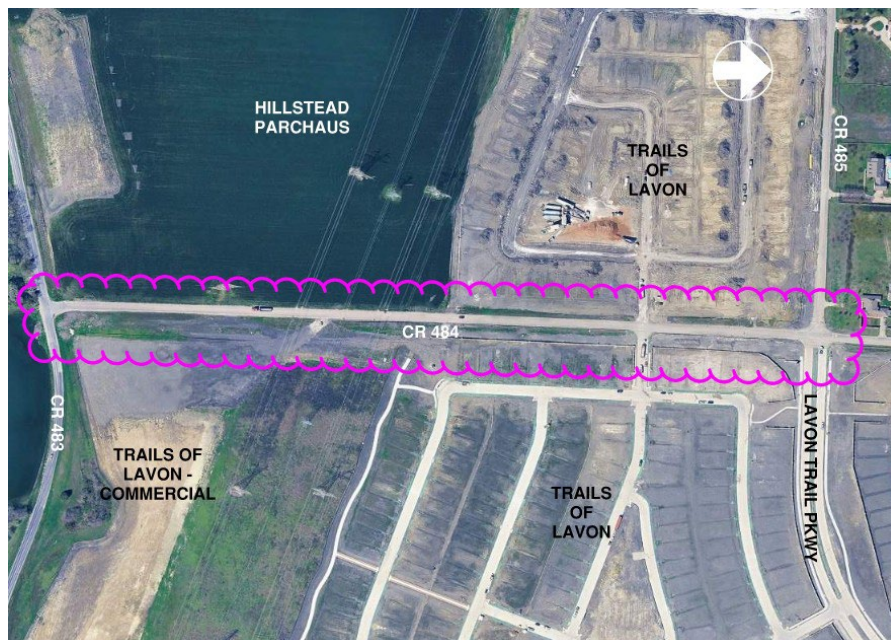
Project Scope: Extend CR 484 north to connect to Grand Heritage Blvd. 6" concrete pavement with curb & gutter and storm sewer



12. CIP-00

CR 484 (CR 485 to CR 483)

Project Scope: Construct west 2 lanes of CR 484 from CR 485/Lavon Trail Parkway south to CR 483. The 2 east lanes are constructed as part of adjacent developments.



13. CIP-00

FORDER COURT PAVING

Project Scope: Reconstruct Forder Court in concrete to accommodate commercial traffic on Bois D' Arc and community park traffic.



14. CIP-00

CR 484 (CR 485 to TRADITIONS DR)

Project Scope: Construct west 2 lanes of CR 484 from CR 485/Lavon Trail Parkway north to Traditions Drive. The 2 east lanes are constructed as part of adjacent developments and City CIP projects. This includes 4 lanes for the bridge approach area.



15. CIP-6

CR 484/BEAR CREEK BRIDGE

Project Scope: Construct new TxDOT style bridge over Bear Creek on CR 484.

STATUS: Possible funding opportunities with Collin County or FEMA.



16. CIP-00

ROSEWOOD DR (LAVON TRAIL PKWY TO CR 483)

Project Scope: Construct remaining 2 lanes of Rosewood from Lavon Trail Parkway north to CR 483 (Lavon Farms). The existing 2 lanes are constructed as part of adjacent developments and City CIP projects.



17. CIP-41

CR 483 RECONSTRUCTION/REHABILITATION

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

STATUS: As needed basis.



18. CIP-00

CR 483 (From CR 484 east to City Limits)

Project Scope: Construct 2 concrete lanes (of ultimate 6 LD) from CR 484 east to the City limits adjacent to the Trails of Lavon Commercial tract.



19. CIP-00

Lavon Trail Parkway (from School to FM 2755)

Project Scope: Construct 4 lane divided concrete street from east end of Lavon Trail Parkway at the school east to FM 2755.



20. CIP-00

Lavon Trail Parkway (from Nicholson Ranch Trail to City Limits)

Project Scope: Construct 2 south lanes from east Nicholson Ranch Trail east to City Limits.



21. CIP-00

Endeavour Blvd (SH 205 to Geren)

Project Scope: Construct 4 lane divided street from SH 205 to Geren. This may be constructed as part of the development of the property.



22. CIP-00

VILLAS DRIVE (EXTEND TO LAKE RD)

Project Scope: Construct 2 concrete lanes from the end of Villas Dr to Lake Rd.



23. CIP-00

CR 541 / NOBLE GROVE TRAFFIC SIGNAL

Project Scope: Install traffic signal at intersection of CR 541 and Noble Grove. Per the TIA for Elevon, this intersection may warrant signalization in the future.



24. CIP-00

ELEVON PKWY/NOBLE GROVE TRAFFIC SIGNAL

Project Scope: Install traffic signal at intersection of Elevon Parkway and Noble Grove. Per the TIA for Elevon, this intersection may warrant signalization in the future.



25. CIP-00

GAGE RD PAVING

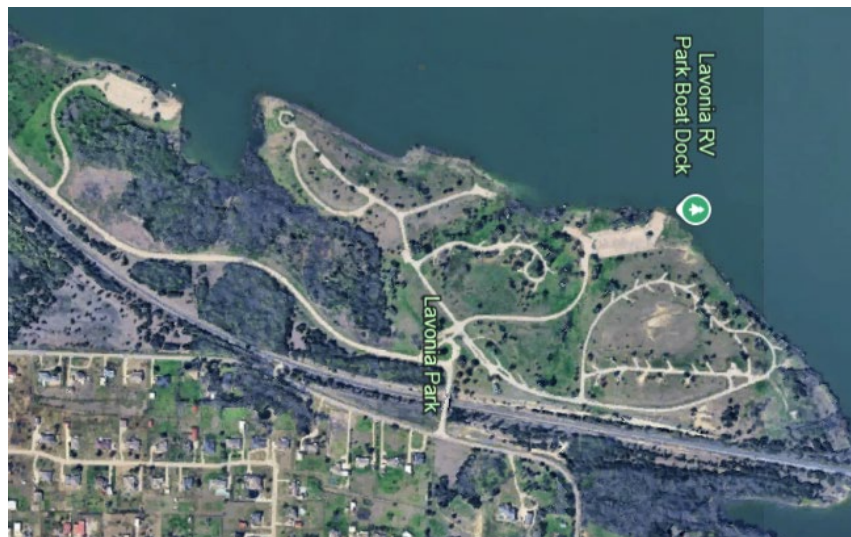
Project Scope: Construct 2 concrete lanes on Gage Rd adjacent to Lake Breeze, Hilltop Estates and Lakeridge Meadows.



26. CIP-00

USACE LEASE – TAKE AREA

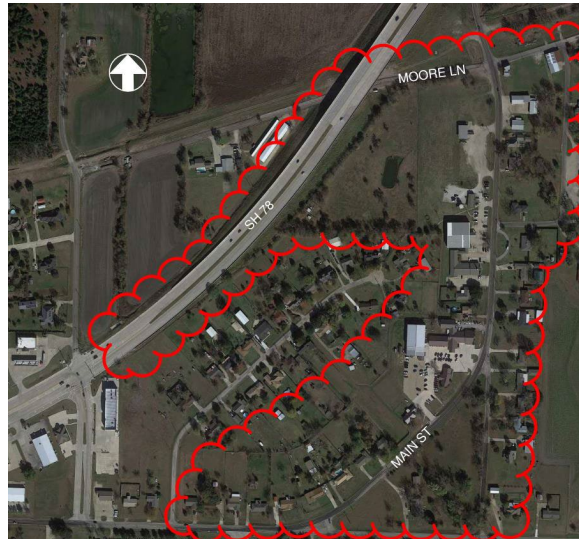
Project Scope: Construct trail or park area and/or maintain USACE property.



27. CIP-37

DOWNTOWN INFRASTRUCTURE IMPROVEMENTS

Project Scope: Includes projects such as extension of sanitary sewer, restrooms, and water system improvements. This project is an overall project and it is anticipated that smaller, separate projects will be performed as part of the overall downtown infrastructure.



28. CIP-25

SOUTH GEREN DRAINAGE

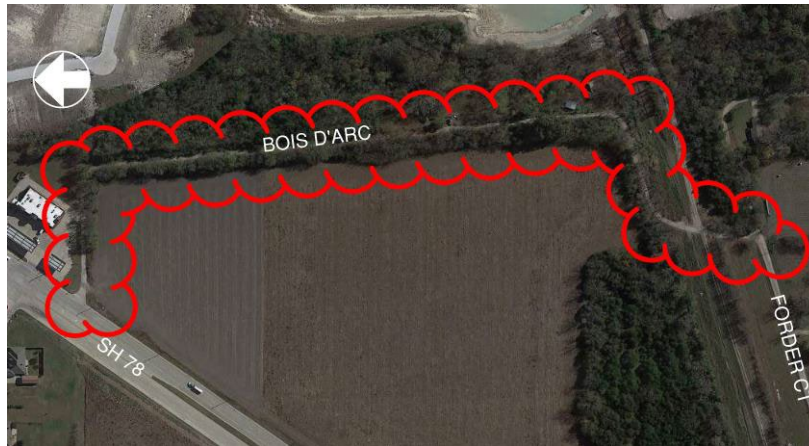
Project Scope: Construct storm sewer in enclosed system, add curb and sidewalk to Geren from Windmill south to Windmill/CR 484.



29. CIP-33

BOIS D'ARC IMPROVEMENTS

Project Scope: Remove and replace existing pavement with 31' wide street with storm sewer.



30. CIP-28

MUSTANG CT IMPROVEMENTS

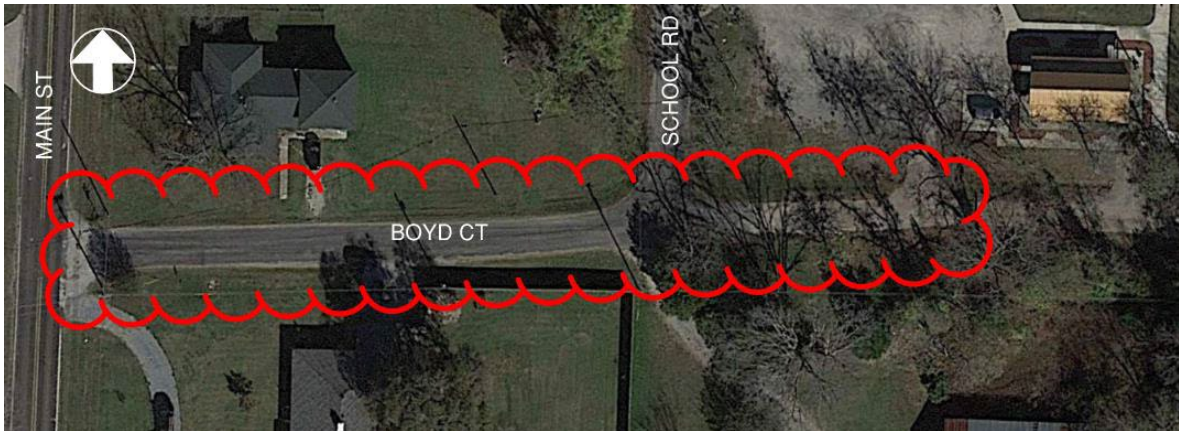
Project Scope: Remove and replace existing pavement with 20' wide concrete surface, stabilized subgrade and ditch reshaping.



31. CIP-31

BOYD CT IMPROVEMENTS

Project Scope: Remove and replace existing pavement with asphalt surface, stabilized subgrade and ditch reshaping



32. CIP-32

SCHOOL RD IMPROVEMENTS

Project Scope: Remove and replace existing pavement with 35' concrete surface, stabilized subgrade and ditch reshaping.



33. CIP-34

GRACY RD IMPROVEMENTS

Project Scope: Remove and replace existing pavement with 20' wide asphalt surface, stabilized subgrade and ditch reshaping.



34. CIP-23

WOLF RUN RECONSTRUCTION

Project Scope: Reconstruct Wolf Run with concrete curb and gutter, enclosed storm sewer and sanitary sewer.

STATUS: Start date not established



35. CIP-5

MCCLENDON RD (FM 2755)/BEAR CREEK BRIDGE

Project Scope: Construct new TxDOT bridge over Bear Creek on McClendon Rd (FM 2755).

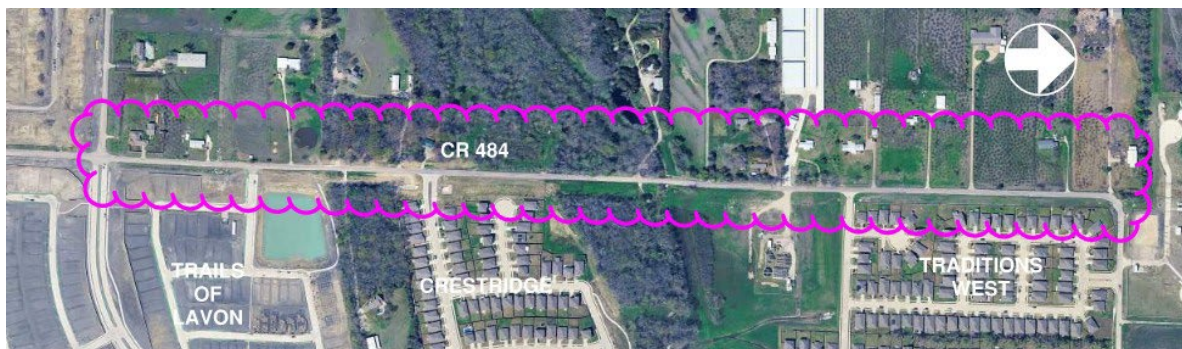
STATUS: To be designed and constructed by TxDOT with FM 2755 widening.



Future: CIP-00

CR 484 (CR 485 to TRADITIONS DR)

Project Scope: Construct west 2 lanes of CR 484 from CR 485/Lavon Trail Parkway north to Traditions Drive. The 2 east lanes are constructed as part of adjacent developments and City CIP projects. This includes 4 lanes for the bridge approach area.



ANTICIPATED COMPLETION in FY 24-25:

CIP-38

LAVON NORTH WWTP

Project Scope: A new 0.25 MGD Wastewater Treatment Plant (WWTP) (Ultimate 0.40 MGD) located south of Elevon Parkway. The plant will serve the Elevon Section 2 area.

STATUS: Under Construction – To be in service August 2025



CIP-11

CR 484 PAVING

Project Scope: Remove existing pavement and rework subgrade and install 2 lanes of the ultimate 4-lane concrete street from Trails of Lavon north to Crestridge and from Revere Lane north to Traditions Dr. This will not include improvements to the existing Bear Creek crossing (CIP-6).

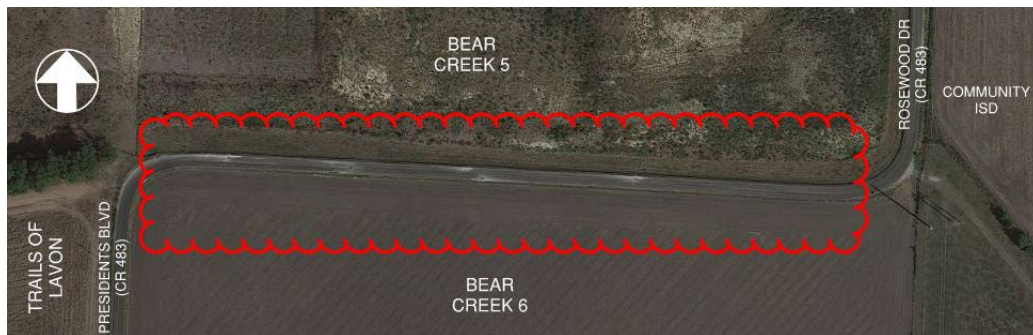
STATUS: Under Construction – Completion October 2025



CIP-40
LAVON TRAIL PKWY
PRESIDENTS BLVD TO ROSEWOOD DR

Project Scope: Construct 4 concrete lanes (4 lane divided) from Presidents Blvd to Rosewood lane. Road will connect to Presidents/Lavon Trail Parkway Intersection (CIP 39) and Rosewood/Lavon Trail Parkway intersection.

STATUS: Construction to be completed as part of Bear Creek Phase 5.



CIP-35
ROSEWOOD DR (CR 483) PAVING
[LAVON FARMS TO CIRD PROPERTY]

Project Scope: Extend Rosewood Dr south from Lavon Farms to the proposed Rosewood paving at the north end of the CIRD property with 2 lanes concrete (future 4 lanes) and reconfigure CR 483/Rosewood intersection.

STATUS: Under Construction – Completion August, 2025



**CITY OF LAVON
PROPOSED FEE SCHEDULE
FISCAL YEAR 2025-26**

ITEM	ADOPTED FEES 2024-25		PROPOSED FEES 2025-26		CHANGE
UTILITY SERVICES					
GENERAL					
Late Fee - Residential Services		\$10.00		\$10.00	
Late Fee - Commercial Services		10% overdue balance		10% overdue balance	
Account Creation Admin Service Fee per utility		\$50.00/service		\$50.00/service	
Disconnect-Reconnect Fee per occurrence		\$125.00		\$125.00	
Deferred Payment Plan Fee		\$25.00		\$25.00	
Per state law, sales tax charged for utility services					
GARBAGE COLLECTION SERVICES					
Residential					
Residential Curbside Garbage / Recycling		\$24.25/month		\$24.25/month	
Sr Citizen Garbage /Recycling (age 60+)		\$22.03/month		\$22.03/month	
Extra polycart		\$9.00/month each		\$9.00/month each	
Residential drop off at CWD transfer station		per CWD calculation		per CWD calculation	
Unusual accumulation		calculated per situation		calculated per situation	
Commercial					
Calculated per size of container and frequency of collection; billed directly to the customer by CWD.					
WATER					
See Bear Creek Special Utility District for water rate information		www.bearcreeksud.com		www.bearcreeksud.com	
SANITARY SEWER SERVICES					
Residential Single Family		\$53.00/month		\$53.00/month	
Residential Multifamily per unit		\$53.00/month		\$53.00/month	
Sewer Tap Fee - Residential Single Family per unit		\$5,000.00		\$5,000.00	
Sewer Tap Fee - Multi-Family per unit		\$4,000.00		\$4,000.00	
Sewer Tap Fee - Commercial/Retail Calculated Per Domestic Water Meter Size					
	Dom. Water Meter Size	Sewer Tap Fee	Dom. Water Meter Size	Sewer Tap Fee	
	5/8"	\$5,000.00	5/8"	\$5,000.00	
	1"	\$12,500.00	1"	\$12,500.00	
	1 1/2"	\$25,000.00	1 1/2"	\$25,000.00	
	2"	\$40,000.00	2"	\$40,000.00	
	3"	\$75,000.00	3"	\$75,000.00	
	4"	\$125,000.00	4"	\$125,000.00	
	6"	\$250,000.00	6"	\$250,000.00	
	8"	\$400,000.00	8"	\$400,000.00	
Sewer Tap Fee - Industrial / Extraordinary		Calculated by the city engineer		Calculated by the city engineer	
Sanitary Sewer Line - Video Inspection		\$150.00		\$150.00	
Non-Resident Monthly Residential and Commercial Rate	Sewer charges shall be at the rate of 125% of the rate charged customers inside the corporate limits of the City for any customer located outside the corporate limits of the City.		Sewer charges shall be at the rate of 125% of the rate charged customers inside the corporate limits of the City for any customer located outside the corporate limits of the City.		
Sewer Infrastructure Fee	Calculated per individual facility fixtures		Calculated per individual facility fixtures		
Commercial - sum of base rate based on water meter size and a uniform volumetric usage rate					
Commercial Base Rate based on water meter size	Water Meter Size	Base Rate per month			
	5/8"	\$15.00	0	\$0.00	
	3/4"	\$22.50	0	\$0.00	
	1"	\$37.50	0	\$0.00	
	1 1/2"	\$75.00	0	\$0.00	
	2"	\$120.00	0	\$0.00	
	3"	\$240.00	0	\$0.00	
	4"	\$375.00	0	\$0.00	
Budget Work Session 08-05-2025	6"	\$750.00	0	\$0.00	

CITY OF LAVON
PROPOSED FEE SCHEDULE
FISCAL YEAR 2025-26

ITEM	ADOPTED FEES 2024-25		PROPOSED FEES 2025-26		CHANGE
SANITARY SEWER SERVICES, cont.					
Commercial Volumetric Usage Rate	Water Usage gallons/month	Rate per 1,000 gallons/Month	Water Usage gallons/month	Rate per 1,000 gallons/Month	
	1-5,000	\$4.00	1-5,000	\$4.00	
	5,001 and over	\$4.50	5,001 and over	\$4.50	
Commercial - Flat Rate for water usage if usage information is not provided by the 15th of the month:					
	Water Meter Size	Monthly	Water Meter Size	Monthly	
	Less than 1"	\$500.00	Less than 1"	\$500.00	
	1"	\$1,000.00	1"	\$1,000.00	
	Greater than 1"	\$1,500.00	Greater than 1"	\$1,500.00	
Commercial - credit if water usage is provided late but within 30 days of due date, applied once every 12 months					
	Water Meter Size	Monthly Credit	Water Meter Size	Monthly Credit	
	Less than 1"	\$450.00	Less than 1"	\$450.00	
	1"	\$900.00	1"	\$900.00	
	Greater than 1"	\$1,350.00	Greater than 1"	\$1,350.00	
LAND USE SERVICES					
Zoning Application		\$500.00 + 20.00/acre+advertising		\$500.00 + 20.00/acre+advertising	
Appeal, Variance, and Adjustment		\$450.00		\$450.00	
Conditional or Special Use Permit		\$450.00		\$450.00	
Preliminary Plat Application		\$400.00+\$20.00/acre plus Engineering Fees*		\$400.00+\$20.00/acre plus Engineering Fees*	
Final Plat Application		\$400.00+\$40.00/acre plus Engineering Fees*		\$400.00+\$40.00/acre plus Engineering Fees*	
Multi-Family Preliminary Plat Application		\$400.00+\$20.00/acre plus Engineering Fees*		\$400.00+\$20.00/acre plus Engineering Fees*	
Multi-Family Final Plat Application		\$500.00+\$50.00/acre plus Engineering Fees*		\$500.00+\$50.00/acre plus Engineering Fees*	
Replat		\$400.00 + \$25.00/acre		\$400.00 + \$25.00/acre	
Site Plan (including Landscape Plan)		\$200.00		\$750.00	\$550.00
Landscape Plan		\$150.00		\$150.00	
Public Infrastructure Inspection		4% of cost * study per legislation		4% of cost * study per legislation	
Public Infrastructure Inspection - After Hours		\$200.00/hour		\$200.00/hour	
*Engineering Fees for Plat Review - 19 or less lots		\$2,500.00		\$2,500.00	
*Engineering Fees for Plat Review - 20 or more lots		\$4,000.00		\$4,000.00	
Engineer Review - Extraordinary		Cost + 10% admin fee		Cost + 10% admin fee	
Commercial Site and Civil Engineering Plan Review		\$1,500.00		\$1,500.00	
Construction Plans		\$100.00 + cost		\$100.00 + cost	
Civil Site Inspection		\$500.00 + \$100.00/acre		\$500.00 + \$100.00/acre	
CODE ENFORCEMENT					
Administrative Fee per occurrence		\$300.00		\$300.00	
Habitual Criminal or Nuisance Determination Fee		\$500 per determination		\$500 per determination	
Annual Monitoring of Habitual Criminal or Nuisance Property		\$150.00		\$150.00	
SIGNS					
Signs		\$125.00		\$125.00	
Signs (electrical)		\$250.00		\$250.00	
Sign (temporary)		\$50.00		\$50.00	
Sign Variance		\$100.00		\$100.00	
BUILDING PERMIT & INSPECTION SERVICES					
RESIDENTIAL					
Residential Building Permit		\$1.03 /square foot under roof		\$1.03 /square foot under roof	
Inspection Outside Normal Business Hours		\$75.00/hour		\$75.00/hour	
Outside Review		Cost of review		Cost of review	
Second and Third Review		\$75.00/hour		\$75.00/hour	

**CITY OF LAVON
PROPOSED FEE SCHEDULE
FISCAL YEAR 2025-26**

ITEM	ADOPTED FEES 2024-25		PROPOSED FEES 2025-26		CHANGE
BUILDING PERMIT & INSPECTION SERVICES					
RESIDENTIAL, cont.					
Plan Substitution		per case		per case	
Reinspection		\$75.00/hour		\$75.00/hour	
Shell Only Building under 100 sq. ft.		\$50.00		\$50.00	
Shell Only Building 100-150 sq. ft.		\$150.00		\$150.00	
Shell Only Building (150 sq. ft. or larger <i>not att to a res dwelling</i>)		80% of BVT		80% of BVT	
Remodel - Residential Dwelling		greater of \$1.05/square ft under floor		greater of \$1.05/square ft under floor	
Attached Accessory Use		greater of \$0.50/sq ft or \$150		greater of \$0.50/sq ft or \$150	
Certificate of Occupancy - Residential		\$50.00		\$50.00	
Temporary CO - Residential		\$50.00		\$50.00	
Inspection for which no fee is listed		\$75.00/hour		\$75.00/hour	
Residential Rental Property Registration - Initial & Ownership Change		\$100.00		\$100.00	
Residential Rental Property Registration - Annual Renewal		\$75.00		\$75.00	
Residential Rental Property City Inspection Fee		\$75.00		\$75.00	
Residential Rental Certificate of Occupancy		\$25.00		\$25.00	
NON-RESIDENTIAL COMMERCIAL					
Commercial Building Permit	Project Value or Building Value Table (BVT) per ICC		Project Value or Building Value Table (BVT) per ICC		
\$1.00 - \$5,000.00		\$200.00		\$200.00	
\$5,000.01 - \$25,000.00		\$200.00 for 1st \$5,000 & \$14.00 for each add. \$1,000		\$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		\$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		\$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		\$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		\$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		\$5,608 for 1st \$1,000,000 & \$3.65 for each add. \$1,000	
Shell Only Building under 150 sq. ft.		\$200.00		\$200.00	
Remodel - Commercial		BVT		BVT	
Temporary CO - Commercial		\$100.00		\$100.00	
Certificate of Occupancy - Commercial		\$100.00		\$100.00	
Exterior Lighting Structures		\$50.00/structure		\$50.00/structure	
Finish Out - Commercial; separate permit for each		\$350 plus BVT		\$350 plus BVT	
Multifamily Carport		\$150+\$0.50/sq ft		\$150+\$0.50/sq ft	
Multifamily Garage		\$200+\$0.50/sq ft		\$200+\$0.50/sq ft	
Parking Lots		\$200.00 / 10,000 sq. ft.		\$200.00 / 10,000 sq. ft.	
FIRE CODE SERVICE FEES (for fire alarm and fire sprinkler systems, based on valuation of installation value)					
GENERAL					
Fire Plat Review per hour		\$110.00		\$110.00	
Fire Certificate of Occupancy C/O Inspection per addres/unit		\$110.00		\$110.00	
One- and Two- Family Plan Review per review		\$200.00		\$200.00	
Multifamily Plan Review and Inspections per Dwelling Unit		\$300.00		\$300.00	
Multifamily Plan Review and Inspections per Garage/Carport		\$60.00		\$60.00	
Fire Sprinkler Inspection per site visit		\$110.00		\$110.00	
PLAN REVIEW - New, Remodel, Addition, Alteration	Project Valuation		Project Valuation		
	\$1,000 and less	\$50.00	\$1,000 and less	\$50.00	
	\$1,001 to \$25,000	\$210.00	\$1,001 to \$25,000	\$210.00	
	\$25,001 to \$50,000	\$350.00	\$25,001 to \$50,000	\$350.00	
	\$50,001 to \$100,000	\$575.00	\$50,001 to \$100,000	\$575.00	
	\$100,001 to \$500,000	\$950.00	\$100,001 to \$500,000	\$950.00	
	\$500,001 to \$1,000,000	\$1,225.00	\$500,001 to \$1,000,000	\$1,225.00	
	\$1,000,001 to \$3,000,000	\$1,775.00	\$1,000,001 to \$3,000,000	\$1,775.00	
	\$3,000,001 to \$6,000,000	\$2,650.00	\$3,000,001 to \$6,000,000	\$2,650.00	
	\$6,000,001 and greater	\$2,650+\$0.25/each addl \$1000	\$6,000,001 and greater	\$2,650+\$0.25/each addl \$1000	

**CITY OF LAVON
PROPOSED FEE SCHEDULE
FISCAL YEAR 2025-26**

ITEM	ADOPTED FEES 2024-25	PROPOSED FEES 2025-26	CHANGE
FIRE CODE SERVICE FEES (for fire alarm and fire sprinkler systems, based on valuation of installation value), cont.			
INSPECTION - New, Remodel, Addition, Alteration	Project Valuation	Project Valuation	
	\$1,000 and less	\$50.00	\$1,000 and less \$50.00
	\$1,001 to \$25,000	\$275.00	\$1,001 to \$25,000 \$275.00
	\$25,001 to \$50,000	\$600.00	\$25,001 to \$50,000 \$600.00
	\$50,001 to \$100,000	\$950.00	\$50,001 to \$100,000 \$950.00
	\$100,001 to \$500,000	\$1,175.00	\$100,001 to \$500,000 \$1,175.00
	\$500,001 to \$1,000,000	\$1,485.00	\$500,001 to \$1,000,000 \$1,485.00
	\$1,000,001 to \$3,000,000	\$2,100.00	\$1,000,001 to \$3,000,000 \$2,100.00
	\$3,000,001 to \$6,000,000	\$3,135.00	\$3,000,001 to \$6,000,000 \$3,135.00
	\$6,000,001 and greater	\$3,135+\$0.25/each addl \$1000	\$6,000,001 and greater \$3,135+\$0.25/each addl \$1000
ADDITIONAL SERVICES - Plan Review / Inspection			
Commercial/Non-residential Annual Fire Inspection	\$0.00	\$100.00	\$100.00
Residential-Home Health Care/Day Care (annual)	\$50.00	\$100.00	\$50.00
Fire Reinspection	\$0.00	\$50.00	\$50.00
Family home or Foster Family	No Charge (1 per year)	No Charge (1 per year)	
Fire Sprinkler Pump	\$110.00	\$110.00	
Water Tanks for Fire Prevention	\$110.00	\$110.00	
FENCES			
Fence (new, replace, or repair > 10') - First 100 feet	\$50.00	\$50.00	
Fence (new or replacement) over 100 feet	\$0.50/lin foot over 100	\$0.50/lin foot over 100	
Minor Fence Repair less than 10' total	No Fee	No Fee	
Fence Variance	\$100.00	\$100.00	
GENERAL			
Working without Permit - Investigation Fee	Cost of review	Cost of review	
Prebuilt under 100 sq ft	\$50.00	\$50.00	
Building Demolition	\$75.00	\$75.00	
Contractor Registration (excl plumbers, electricians and mechanical)	\$50 per year	\$50 per year	
Flatwork	\$100.00	\$100.00	
Mechanical	\$75.00	\$75.00	
Moving a building	\$100 + any inspection	\$100 + any inspection	
Plumbing	\$75.00	\$75.00	
Retaining Wall	\$200.00 + cost	\$200.00 + cost	
Right of Way Activity Permit unless superseding agreement	\$50.00 + cost	\$50.00 + cost	
Roofing w/deck replacement	\$100.00	\$100.00	
Roofing w/out deck replacement	\$100.00	\$100.00	
Right of Way Activity Permit	\$100.00	\$100.00	
TxDOT Driveway Permit Review - Ord. No. 2022-06-01	\$450.00	\$450.00	
POOLS, SPAS, IRRIGATION			
Commercial Pools	\$1,500.00	\$1,500.00	
Above Ground Pool - Seasonal	\$1.00	\$1.00	
Above Ground Pool	\$50.00	\$50.00	
In-Ground Swimming Pool	\$400.00	\$400.00	
Spa	\$100.00	\$100.00	
OSSF modification and review	\$200.00	\$200.00	
Sprinkler System	\$150.00	\$150.00	
SEPTIC SERVICES (OSSF)			
	<i>OSSF Agent Delegation relinquished to Collin County</i>	<i>OSSF Agent Delegation relinquished to Collin County</i>	

**CITY OF LAVON
PROPOSED FEE SCHEDULE
FISCAL YEAR 2025-26**

ITEM	ADOPTED FEES 2024-25	PROPOSED FEES 2025-26	CHANGE
HEALTH SERVICES			
Annual Food Service Permit	\$300.00/year	\$300.00/year	
Food Service Permit Late Fee	\$25.00/week after Jan 1	\$25.00/week after Jan 1	
Restaurant Health Inspection & Food Handler / disallowed per statute			
Complaint confirmation inspection	\$65.00	\$65.00	
Health Re-inspections	\$50.00	\$50.00	
Temporary Food Sales for a single event up to three days	\$50.00/event	\$50.00/event	
Temporary Food Sales for a single event	\$50.00/day	\$50.00/day	
Mobile Food Unit (MFU) Health Registration	\$100.00/year	\$100.00/year	
MISCELLANEOUS			
Alcoholic Beverage Permit	provided in the TX Alcoholic	provided in the TX Alcoholic	
Non-Specified Improvements	\$50.00 + cost	\$50.00 + cost	
Street Closure - Commercial	\$50.00 plus cost	\$50.00 plus cost	
Street Closure - neighborhood	\$1.00	\$1.00	
Parade Permit - Commercial	\$50.00 + police cost	\$50.00 + police cost	
Parade Permit - Neighborhood	\$1.00	\$1.00	
Parade Permit - Government Sponsored	No Fee	No Fee	
Request for Special Session City Council or P&Z	\$200.00	\$200.00	
Permit Extensions - 1st request	No Fee	No Fee	
Permit Extensions - 2nd or more request	20% of permit fee	20% of permit fee	
Special Use Permit (other)	\$100.00 + insp & advertising	\$100.00 + insp & advertising	
Sexually oriented business - license application fee	\$500.00	\$500.00	
Sexually oriented business - application processing fee	\$60.00	\$60.00	
Sexually oriented business - replacement card or on-site card	\$35.00	\$35.00	
Sexually oriented business reinstatement fee in lieu of suspension	\$500.00	\$500.00	
Solicitor's Permit	\$25.00	\$25.00	
Unattended Donation/Collection Box (UD/CD) Ord. 2023-02-04			
UD/BC non-refundable Application Fee	\$50.00	\$50.00	
UD/BC non-refundable Annual Renewal Fee	\$50.00	\$50.00	
UD/CB Impound/Storage Fee - per day	\$25.00	\$25.00	
Habitual Nuisance/Criminal Property Fee/Year per Sec 4.09.009	\$2,500.00	\$2,500.00	
PARK PAVILION RENTAL			
Park Pavilion - resident	\$35.00/hour	\$35.00/hour	
Park Pavilion - non-resident	\$50.00/hour	\$50.00/hour	
ADMINISTRATIVE			
Copies / Black & White	\$0.10 / side	\$0.10 / side	
Copies / Color	\$2.00 / side	\$2.00 / side	
Copy of Audio CD	\$1.00 / CD	\$1.00 / CD	
Research / compilation	per state law	per state law	
Items larger than 11" x 17"	cost + labor	cost + labor	
Outsource copies	cost + labor	cost + labor	
Pass-thru billing admin fee	10%	10%	
NSF Check Fee	\$35.00/incident	\$35.00/incident	
FILM FRIENDLY SERVICES			
Total or disruptive use - regular operating hours	\$500.00 / day	\$500.00 / day	
Partial, non-disruptive use	\$250.00 / day	\$250.00 / day	
Total closure or obstruction	\$50.00 per block, per day	\$50.00 per block, per day	
Partial closure or obstruction	\$25.00 per block, per day	\$25.00 per block, per day	
Use of City property for parking or storage	\$50.00 per block or lot/day	\$50.00 per block or lot/day	

**CITY OF LAVON
PROPOSED FEE SCHEDULE
FISCAL YEAR 2025-26**

ITEM	ADOPTED FEES 2024-25		PROPOSED FEES 2025-26		CHANGE
FIRE DEPARTMENT SERVICES					
Underground Fire Main Permit		\$50.00		\$50.00	
Accident Reports		\$10.00		\$10.00	
Burn permit, issued per ord (90 days), 2+acres only		\$25.00		\$25.00	
Fireworks event permit per event		\$150.00		\$150.00	
(fee maybe waived - non-profit group)					
FM, FD/PD Fire Watch/Standby - no equipment Min 2 hours		\$50.00/hour		\$50.00/hour	
FM, FD/PD Fire Watch/Standby - with equipment		per contract or as app by Fire Marshal		per contract or as app by Fire Marshal	
Mobile Food prep w propane or other cooking gas usage annual		\$50.00		\$50.00	
False alarm notification fee		\$50.00		\$50.00	
Service Fee - After two (2) false alarms in the 12-mo period immediately preceding any false alarm		\$50.00 per each occurrence		\$50.00 per each occurrence	



Preliminary & Certified Values July 14, 2025

Certified Taxable Value

2021	\$487,814,893
2022	\$710,979,122
2023	\$980,036,069
2024	\$1,172,034,402

Preliminary Estimated

Taxable Value	2025	\$1,498,163,981
Freeze Adj Tax Value	2025	\$1,373,047,727

2025 CERTIFIED TAXABLE VALUE WORKSHEET FOR: CITY OF LAVON

ENTITY NAME: **CITY OF LAVON**

DATE CERTIFIED **July 24, 2025**

CERTIFIED TOTALS DATE: July 18, 2025

			INSTRUCT	NOTES
2025 TAXABLE VALUE OF PROPERTIES NOT UNDER ARB REVIEW:	\$1,447,371,394		(A)	Comptroller's No-New-Revenue Rate Worksheet Line 17.A Certified Taxable Value
EFFECTIVE RATE ASSUMPTION, LOWER VALUE USED PAGE, 'TOTAL VALUE USED':	\$47,019,386	+	(B)	Comptroller's No-New-Revenue Rate Worksheet Line 18.A Certified Taxable Value
UNDER ARB REVIEW TOTALS, EXEMPTIONS GRANTED:	\$1,347,758	-	(C)	Exemptions already approved on properties under review
2025 TOTAL CERTIFIED TAXABLE VALUE:	\$1,493,043,022	=		

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

2025 NOT UNDER ARB REVIEW, FREEZE TAXABLE:	\$120,212,312	-	(D)	loss in taxable value due to Senior Citizen exemption, 'Actual Tax' added back at frozen amount.
2025 NOT UNDER ARB REVIEW, TRANSFER ADJUSTMENT TAXABLE:	\$0	-	(E)	loss in taxable value due to Senior Citizen or Disable Person "transferring" their exemption into tax entity.
2025 NOT UNDER ARB REVIEW FREEZE ADJUSTED TAXABLE:	\$1,327,159,082	=		
2025 UNDER ARB REVIEW TOTALS, FREEZE TAXABLE:	\$4,903,942	-	(F)	loss in taxable value due to Senior Citizen exemption, 'Actual Tax' added back at frozen amount.
2025 UNDER ARB REVIEW TOTALS, TRANSFER ADJ. TAXABLE:	\$0	-	(G)	loss in taxable value due to Senior Citizen or Disable Person "transferring" their exemption into tax entity.
2025 UNDER ARB REVIEW FREEZE ADJUSTED TAXABLE:	\$40,767,686	=		
2025 TOTAL CALCULATED FREEZE ADJUSTED TAXABLE VALUE:	\$1,367,926,768	=	SUM OF FREEZE ADJ. TAXABLE NOT UNDER ARB REVIEW + FREEZE ADJ. TAXABLE UNDER ARB REVIEW	
2025 CALCULATED FREEZE TAXABLE + TRANSFER ADJUSTMENT \$125,116,254				

2024 KEY CHAPTER 42 (LITIGATION) & TAXABLE VALUE INFORMATION FOR 2025 INITIAL SETUP OF THE TAX RATE WORKSHEET

2024 CURRENT TAXABLE VALUE (From 2024 Supplement # 21)	\$1,169,808,488			
25.25(d) Taxable Loss (add back to current 2024 taxable value)	\$61,556	+		25.25(d) Value Loss Taken From 25.25(d) Report Uploaded to Certification Folder on CCAD Entity Website
SUB TOTAL 2024 CURRENT TAXABLE VALUE BEFORE CHAPTER 42 ADJ LITIGATION ADJ:	\$1,169,870,044	=		2024 Taxable Value Calculation, before adjusting for Taxable to be shown in Line 6
2024 ARB CERTIFIED VALUE OF PROPERTIES REMAINING IN LITIGATION UNDER CHAPTER 42:	\$32,572,769		LINE 6.A	Comptroller's No-New-Revenue Rate Worksheet Line 6.A
2024 DISPUTED TAXABLE VALUE FOR PROPERTIES REMAINING IN LITIGATION, UNDER CHAPTER 42:	\$449,504		LINE 6.B	Comptroller's No-New-Revenue Rate Worksheet Line 6.B
2024 UNDISPUTED TAXABLE VALUE (TAX RATE FORM WILL CALC):	\$32,123,265		LINE 6.C	Calculated Field on No-New-Revenue Worksheet (Line 6.C will subtract line 6.B from 6.A)
2024 CALCULATED TAXABLE VALUE FOR LINE 1 OF NO-NEW-REVENUE WORKSHEET:	\$1,137,297,275		LINE 1	Comptroller's No-New-Revenue Rate Worksheet Line 1 (formula is Latest Supp Taxable, plus 25.25(d), minus Certified Taxable of 2024 Remaining Litigation)

THE SECTION BELOW IS AN UNOFFICIAL CALCULATION OF 2025 ESTIMATED TAX LEVY, BASED ON YOUR ESTIMATED TAX RATE, AND IS NOT THE RESULT OF YOUR NO-NEW-REVENUE RATE CALCULATION.

2025 TAXABLE OR FREEZE ADJUSTED TAXABLE, PULLED DOWN FROM CALC. ABOVE:	\$1,367,926,768			
ESTIMATED TAX RATE:	0.42000000	X		2024 TAX RATE LOADED HERE, BUT IT CAN BE REPLACED TO ESTIMATE TAX LEVY IMPACT
CALCULATED BASE TAX LEVY ESTIMATE FOR 2025	\$5,745,292	=		IF YOU DO NOT GRANT THE HOMESTEAD FREEZE, STOP HERE.
2025 'ACTUAL TAX' FROM NOT UNDER ARB REVIEW (Freeze Taxable Section):	\$377,579	+	(H)	this is actual tax levied on frozen accounts, approved by ARB
2025 'ACTUAL TAX' FROM UNDER ARB REVIEW TOTALS (Freeze Taxable Section):	\$16,201	+	(I)	this is actual tax levied on frozen accounts, still under protest
CALCULATED BASE TAX, PLUS FROZEN TAX LEVY:	\$6,139,072			
2025 CALCULATED ACTUAL TAX FOR FROZEN ACCOUNTS FROM ARB APPROVED + UNDER REVIEW \$393,780				

GENERAL NOTES REGARDING CALCULATIONS FOR: CITY OF LAVON

COLLIN CENTRAL APPRAISAL DISTRICT
2025 CERTIFIED TAXABLE VALUE
JULY 24, 2025

TAXING ENTITY NAME	ALLOWS FREEZE	2024 CERTIFIED TAXABLE VALUE, AS OF 7-18-2024	2025 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-24- 2025 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) --See Footnote	2025 CERTIFIED TAXABLE VALUE COMPARED TO THE 2024 CERTIFIED TAXABLE VALUE	2025 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-24-2025	2025 TAXABLE VALUE OF ANNEXATIONS OR DEANNEXATIONS AS OF 7-24-2025	CALCULATED YEAR OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2025 AVERAGE MARKET VALUE OF HOMES AS OF 7-24-2025	2024 AVERAGE MARKET VALUE OF HOMES, AS OF 7-18-2024	2025 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-24-2025	2025 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-24-2025
SCHOOLS											
ALLEN ISD	YES	\$22,491,421,853	\$22,959,898,382	2.08%	\$556,846,935	\$0	-0.39%	\$609,414	\$607,985	\$2,060,513,605	\$20,899,384,777
ANNA ISD	YES	\$3,940,055,064	\$4,166,114,012	5.74%	\$522,017,821	\$0	-7.51%	\$373,289	\$383,529	\$215,206,524	\$3,950,907,488
BLAND ISD	YES	\$29,027,315	\$33,303,170	14.73%	\$4,491,807	\$0	-0.74%	\$416,848	\$364,897	\$2,738,394	\$30,564,776
BLUE RIDGE ISD	YES	\$529,256,083	\$546,037,056	3.17%	\$29,295,158	\$0	-2.36%	\$355,669	\$337,262	\$42,372,762	\$503,664,294
CELINA ISD	YES	\$4,999,613,053	\$5,922,453,739	18.46%	\$795,971,923	\$0	2.54%	\$622,352	\$612,022	\$383,965,827	\$5,538,487,912
COMMUNITY ISD	YES	\$2,836,793,845	\$3,096,831,457	9.17%	\$391,925,680	\$0	-4.65%	\$356,412	\$370,159	\$210,954,569	\$2,885,876,888
FARMERSVILLE ISD	YES	\$1,374,595,120	\$1,457,878,738	6.06%	\$112,402,254	\$0	-2.12%	\$348,707	\$344,156	\$110,830,674	\$1,347,048,064
FRISCO ISD	YES	\$47,733,360,642	\$48,526,593,131	1.66%	\$1,321,022,987	\$0	-1.11%	\$713,990	\$708,070	\$2,778,623,722	\$45,747,969,409
LEONARD ISD	YES	\$34,355,954	\$33,813,527	-1.58%	\$1,405,378	\$0	-5.67%	\$307,506	\$297,314	\$2,787,768	\$31,025,759
LOVEJOY ISD	YES	\$4,566,146,771	\$4,652,940,726	1.90%	\$87,114,309	\$0	-0.01%	\$1,076,142	\$1,034,160	\$1,035,941,340	\$3,616,999,386
MCKINNEY ISD	YES	\$28,014,845,804	\$29,638,173,668	5.79%	\$1,668,509,752	\$0	-0.16%	\$578,937	\$575,131	\$3,209,337,159	\$26,428,836,509
MELISSA ISD	YES	\$4,602,264,582	\$4,882,599,430	6.09%	\$536,284,072	\$0	-5.56%	\$507,217	\$506,985	\$269,900,021	\$4,612,699,409
PLANO ISD	YES	\$78,147,825,944	\$74,361,202,518	-4.85%	\$681,480,640	\$0	-5.72%	\$613,290	\$601,266	\$10,263,363,563	\$64,097,838,955
PRINCETON ISD	YES	\$4,989,547,892	\$5,502,535,832	10.28%	\$694,348,203	\$0	-3.63%	\$322,217	\$331,561	\$182,603,592	\$5,319,932,240
PROSPER ISD	YES	\$18,774,435,755	\$19,803,671,611	5.48%	\$1,126,322,446	\$0	-0.52%	\$773,610	\$761,918	\$1,519,380,101	\$18,284,291,510
ROCKWALL ISD	YES	\$1,255,750	\$1,289,202	2.66%	\$0	\$0	2.66%	\$891,507	\$859,281	\$398,206	\$890,996
ROYSE CITY ISD	YES	\$389,700,655	\$399,406,885	2.49%	\$23,310,919	\$0	-3.49%	\$326,989	\$345,520	\$21,274,980	\$378,131,905
TRENTON ISD	YES	\$28,467,821	\$27,181,500	-4.52%	\$407,809	\$0	-5.95%	\$401,121	\$421,345	\$2,745,636	\$24,435,864
VAN ALSTYNE ISD	YES	\$146,318,151	\$179,872,439	22.93%	\$30,645,707	\$0	1.99%	\$542,682	\$517,878	\$14,240,478	\$165,631,961
WHITEWRIGHT ISD	YES	\$13,039,092	\$11,864,153	-9.01%	\$109,554	\$0	-9.85%	\$419,258	\$407,660	\$842,714	\$11,021,439
WYLIE ISD	YES	\$11,126,702,464	\$10,760,870,115	-3.29%	\$252,956,370	\$0	-5.56%	\$484,637	\$483,604	\$988,622,882	\$9,772,247,233

COLLIN CENTRAL APPRAISAL DISTRICT
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JULY 24, 2025

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CITIES & TOWNS											
CITY OF ALLEN	NO	\$21,397,028,162	\$23,110,845,991	8.01%	\$368,661,287	\$0	6.29%	\$597,517	\$594,033		
CITY OF ANNA	NO	\$3,847,208,762	\$4,374,378,861	13.70%	\$465,446,840	\$4,112,932	1.50%	\$365,500	\$374,519		
CITY OF BLUE RIDGE	NO	\$98,411,332	\$126,847,173	28.89%	\$4,704,920	\$5,044,897	18.99%	\$226,944	\$209,575		
CITY OF CARROLLTON	NO	\$196,690,849	\$176,536,307	-10.25%	\$0	\$0	N/A	N/A	N/A		
CITY OF CELINA	YES	\$7,147,014,694	\$8,889,850,774	24.39%	\$1,126,808,561	\$26,388	8.62%	\$659,658	\$645,801	\$559,049,978	\$8,330,800,796
CITY OF DALLAS	NO	\$7,767,321,173	\$7,910,399,463	1.84%	\$82,878,627	\$0	0.78%	\$696,387	\$667,521		
TOWN OF FAIRVIEW	NO	\$3,309,791,448	\$3,551,757,106	7.31%	\$80,643,765	\$0	4.87%	\$939,198	\$910,678		
CITY OF FARMERSVILLE	YES	\$503,560,603	\$528,711,006	4.99%	\$6,241,537	\$176,395	3.72%	\$262,984	\$281,269	\$64,934,159	\$463,776,847
CITY OF FRISCO	YES	\$32,847,851,011	\$33,962,874,661	3.39%	\$1,031,098,220	\$0	0.26%	\$777,147	\$774,237	\$1,886,333,003	\$32,076,541,658
CITY OF GARLAND	NO	\$40,583,902	\$41,732,912	2.83%	\$0	\$0	2.83%	\$547,116	\$532,890		
CITY OF JOSEPHINE	YES	\$302,595,042	\$348,577,230	15.20%	\$24,492,548	\$319,611	7.00%	\$339,290	\$346,863	\$40,746,787	\$307,830,443
CITY OF LAVON	YES	\$1,173,912,319	\$1,493,043,022	27.19%	\$269,710,957	\$0	4.21%	\$383,150	\$396,952	\$125,116,254	\$1,367,926,768
LOWRY CROSSING	YES	\$300,199,013	\$373,923,516	24.56%	\$60,549,406	\$0	4.39%	\$419,062	\$448,105	\$67,782,896	\$306,140,620
CITY OF LUCAS	YES	\$2,496,780,658	\$2,706,907,732	8.42%	\$79,698,454	\$0	5.22%	\$1,140,526	\$1,102,913	\$439,997,962	\$2,266,909,770
CITY OF MCKINNEY	NO	\$40,653,928,634	\$44,693,007,766	9.94%	\$1,772,420,614	\$2,516,184	5.57%	\$578,991	\$574,579		
CITY OF MELISSA	YES	\$4,033,655,618	\$4,587,884,954	13.74%	\$429,693,380	\$0	3.09%	\$492,890	\$492,184	\$296,639,471	\$4,291,245,483
CITY OF MURPHY	NO	\$3,723,077,756	\$3,950,650,626	6.11%	\$13,612,155	\$0	5.75%	\$611,297	\$619,642		
CITY OF NEVADA	NO	\$226,316,700	\$237,247,783	4.83%	\$3,994,745	\$0	3.06%	\$405,421	\$390,495		
TOWN OF NEW HOPE	NO	\$102,387,884	\$103,534,921	1.12%	\$828,506	\$0	0.31%	\$391,718	\$404,063		
CITY OF PARKER	NO	\$1,931,168,576	\$2,097,878,597	8.63%	\$74,695,727	\$0	4.76%	\$1,133,599	\$1,130,571		
CITY OF PLANO	YES	\$60,381,632,040	\$62,611,596,913	3.69%	\$643,401,536	\$0	2.63%	\$591,947	\$579,554	\$8,291,450,411	\$54,320,146,502

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CITIES & TOWNS (cont'd)											
CITY OF PRINCETON	YES	\$3,979,029,666	\$4,762,931,781	19.70%	\$519,643,856	\$5,594,513	6.50%	\$333,631	\$340,461	\$239,325,197	\$4,523,606,584
TOWN OF PROSPER	YES	\$7,557,010,140	\$8,345,327,227	10.43%	\$365,873,595	\$0	5.59%	\$944,919	\$923,381	\$868,394,263	\$7,476,932,964
CITY OF RICHARDSON	NO	\$11,499,161,525	\$11,009,303,224	-4.26%	\$30,098,528	\$0	-4.52%	\$597,258	\$593,882		
CITY OF ROYSE CITY	YES	\$421,568,298	\$481,012,759	14.10%	\$22,835,181	\$0	8.68%	\$330,767	\$348,978	\$45,415,335	\$435,597,424
CITY OF SACHSE	YES	\$1,719,965,724	\$1,788,638,706	3.99%	\$5,190,447	\$0	3.69%	\$520,737	\$518,159	\$230,793,507	\$1,557,845,199
TOWN OF ST. PAUL	NO	\$197,765,706	\$215,979,783	9.21%	\$1,121,072	\$0	8.64%	\$607,249	\$593,107		
CITY OF VAN ALSTYNE	NO	\$77,338	\$79,254	2.48%	\$0	\$0	N/A	N/A	N/A		
CITY OF WESTON	YES	\$231,972,350	\$237,414,564	2.35%	\$8,808,046	\$0	-1.45%	\$584,373	\$563,511	\$27,906,708	\$209,507,856
CITY OF WYLIE	YES	\$8,175,679,596	\$8,658,388,732	5.90%	\$146,502,439	\$0	4.11%	\$448,501	\$445,933	\$958,973,584	\$7,699,415,148
COUNTY & COLLEGE											
COLLIN COUNTY	YES	\$249,469,779,734	\$268,302,714,069	7.55%	\$8,844,845,446	\$0	4.00%	\$603,190	\$599,917	\$32,605,713,737	\$235,697,000,332
COLLIN CO. COLLEGE	YES	\$223,601,365,509	\$239,997,201,927	7.33%	\$8,518,582,526	\$0	3.52%	\$603,190	\$599,917	\$22,088,679,647	\$217,908,522,280
SPECIAL DISTRICTS											
CELINA MMD#2 (MCL02)	NO	\$0	\$40,789,822	N/A	\$0	\$40,787,055	N/A	N/A	\$674,142		
NORTH PARKWAY MMD#1 (MNP1)	NO	\$79,445,206	\$355,821,784	347.88%	\$36,628,441	\$0	N/A	\$547,877	N/A		
TRAILS OF BLUE RIDGE (RDTBR)	NO	\$65,530,276	\$70,049,672	6.90%	\$236,087	\$0	6.54%	\$639,929	\$599,571		
BLUE MEADOW MUD#1 (WBMM1)	NO	\$0	\$0	N/A	\$0	\$0	N/A	N/A	N/A		
BLUE MEADOW MUD#2 (WBMM2)	NO	\$0	\$0	N/A	\$0	\$0	N/A	N/A	N/A		
BLUE MEADOW MUD#3 (WBMM3)	NO	\$2,186,264	\$17,118,942	683.02%	\$6,646,465	\$0	379.01%	N/A	N/A		
CHAMBERS GROVE MUD#1	NO	\$0	TBD	N/A	\$0	\$0	N/A	N/A	N/A		
COLLIN COUNTY MUD#1 (WCCM1)	NO	\$1,810,974,697	\$1,994,048,711	10.11%	\$118,662,427	\$0	3.56%	\$687,010	\$674,142		
COLLIN COUNTY MUD#2 (WCCM2)	NO	\$734,331,516	\$972,767,462	32.47%	\$208,784,664	\$0	4.04%	\$265,151	\$273,686		
COLLIN COUNTY MUD#4 (WCCM4)	NO	\$89,517,797	\$208,572,858	133.00%	\$65,715,111	\$23,523	N/A	\$270,057	\$254,949		
COLLIN COUNTY MUD#5 (WCCM5)	NO	\$12,642,045	\$51,829,051	309.97%	\$15,399,942	\$32,250	N/A	\$439,965	N/A		

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SPECIAL DISTRICTS (cont'd)											
COLLIN COUNTY WCID #3 (WCCW3)	NO	\$997,012,001	\$1,141,282,923	14.47%	\$83,517,226	\$0	N/A	\$608,548	\$604,569		
COLLIN COUNTY MUD#10 (WCM10)	NO	\$0	\$40,977,471	N/A	\$16,266,539	\$0	N/A	\$187,670	N/A		
COLLIN COUNTY MUD#12 (WCM12)	NO	\$0	\$117,689	N/A	\$0	\$0	N/A	N/A	N/A		
MAGNOLIA POINTE MUD #1 (WDRM1)	NO	\$437,059,120	\$487,128,670	11.46%	\$49,057,124	\$0	0.23%	\$275,606	\$291,537		
DOUBLE R MUD#2A (WDRM2)	NO	\$0	\$0	N/A	\$0	\$0	N/A	N/A	N/A		
EAST COLLIN COUNTY MUD #1 (WECM1)	NO	\$0	\$0	N/A	\$0	\$0	N/A	N/A	N/A		
EAST FORK FSWD#1A (WEF1A)	NO	\$92,737,505	\$87,141,478	-6.03%	\$0	\$0	N/A	\$481,057	\$545,487		
ELEVON MUD#1A (WEM1A)	NO	\$123,105,365	\$170,090,719	38.17%	\$36,262,804	\$0	N/A	\$306,004	\$311,272		
LC MUD#1 (WLCM1)	NO	\$16,509,941	\$27,648,249	N/A	\$10,989,727	\$0	N/A	\$322,138	N/A		
LAKEHAVEN MUD#1 (WLHM1)	NO	\$83,669,663	\$231,610,258	176.82%	\$80,428,354	\$0	N/A	\$307,872	\$286,530		
COUNTY COLLIN MUD CR412 (WM412)	NO	\$61,008,001	\$119,468,799	95.82%	\$50,568,956	\$0	12.94%	\$362,515	\$367,371		
MCKINNEY MUD#1 (WMM1)	NO	\$1,001,411,828	\$1,040,271,842	3.88%	\$1,943,634	\$0	3.69%	\$593,420	\$590,060		
MCKINNEY MUD#2 (WMM2)	NO	\$426,020,550	\$610,997,342	43.42%	\$175,840,853	\$0	2.14%	\$507,192	\$475,668		
MCKINNEY MUD#2A (WMM2A)	NO	\$0	\$0	N/A	\$0	\$0	N/A	N/A	N/A		
NORTH COLLIN COUNTY MUD#1 (WNCM1)	NO	\$0	\$0	N/A	\$0	\$0	N/A	N/A	N/A		
RIVERFIELD MUD#1 (WRFM1)	NO	\$1,220,000	\$9,391,000	669.75%	\$0	\$0	669.75%	N/A	N/A		
RAINTREE MUD#1 (WRTM1)	NO	\$25,204	\$9,897,522	39169.65%	\$0	\$0	39169.65%	N/A	N/A		
SEIS LAGOS UTILITY DIST (WSE)	NO	\$413,865,073	\$442,642,838	6.95%	\$840,718	\$0	6.75%	\$901,052	\$877,810		
SERENADE MUD (WSM)	NO	\$0	\$0	N/A	\$0	\$0	N/A	N/A	N/A		
UPTOWN MUD#1 (WUM1)	NO	\$58,158,606	\$126,299,743	117.16%	\$18,929,537	\$0	84.62%	\$453,507	N/A		
VAN ALSTYNE MUD#2 (WVAM2)	NO	\$15,870,322	\$47,883,542	201.72%	\$4,280,406	\$0	174.75%	\$393,291	\$12,375		
VAN ALSTYNE MUD#3 (WVAM3)	NO	\$24,253,089	\$83,561,600	244.54%	\$27,102,005	\$30,326,434	7.75%	\$348,599	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 2025 Certified Taxable Value Worksheet for Effective Rate to review the detailed calculations.

TAX RATE REVIEW

08-05-2025

TAX RATES	
NNR	0.408981
NNR M&O	0.223906
VAR	0.390764
VAR unsd Inc	0.046107
VAR w inc	0.436871
VAR M&O	0.231742
Debt - VAR	0.159022
DeMin	0.421008

Proportion of I&S and M&O calculated			
	rate	levy	percentage
I&S w/o TIF	0.15771	\$ 2,070,731.00	37.55%
M&O	0.26229	\$ 3,443,865.52	62.45%
Levy w/o FRZ/TIF	0.42	\$ 5,514,596.52	100%
Levy on freeze		\$ 393,780.00	
Levy on TIF		\$ 229,955.00	
Total Est Levy		\$ 6,138,331.52	

Current Year Total Taxable (line 18E)	\$ 1,391,096,038
Current Year Freeze-Adj Taxable (line 22)	\$ 1,312,999,170

		FY 2024-25		FY 2025-26	
			NNR	Prior Year	VAR w/inc
			No election	No election	No election
				almost De Min	
Total Tax Rate		0.42	0.40895200	0.42000000	0.436845
Freeze Adj Taxable Value		\$ 1,030,446,221	\$ 1,312,999,170	\$ 1,312,999,170	\$ 1,312,999,170
Estimated Total Levy w Freeze/TIF					
	Est I&S	\$ 2,353,261		\$ 2,303,857	
	Est M&O	\$ 1,974,613		\$ 3,834,474	
	TOTAL	\$ 4,327,874	\$ 5,976,864	\$ 6,138,331	\$ 6,384,522

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

Collin Central Appraisal District 2024 Tax Rates and Exemptions

Listed highest to lowest rate - cities with paid police and fire departments

Entity Name	Exemptions Offered	Homestead Local%	Over-65 Local Amount	Over-65 Freeze	Disabled Person Local Amount	Disabled Person Freeze	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
Dallas City	DP, FR, HS, OV65	20.00%	\$153,400	No	\$153,400	No	\$0.51	\$0.19	\$0.70
Garland City	DP, FR, HS, OV65	10.00%	\$56,000	No	\$56,000	No	\$0.29	\$0.40	\$0.69
Farmersville City	DP, FR, GIT, OV65	--	\$30,000	No	\$30,000	No	\$0.48	\$0.20	\$0.68
Sachse City	DP, OV65	--	\$50,000	Yes	\$50,000	Yes	\$0.46	\$0.19	\$0.65
Celina City	DP, OV65	--	\$30,000	Yes	\$30,000	Yes	\$0.29	\$0.31	\$0.60
Royse City	DP, OV65	--	\$6,000	Yes	\$5,000	No	\$0.34	\$0.24	\$0.58
Van Alstyne City	DP, FR, OV65	--	\$5,000	Yes	--	Yes	\$0.31	\$0.25	\$0.55
Richardson City	DP, OV65	--	\$145,000	No	\$145,000	No	\$0.32	\$0.22	\$0.54
Carrollton City	DP, FR, HS, OV65	20.00%	\$97,000	No	\$97,000	No	\$0.39	\$0.15	\$0.54
Wylie City	DP, OV65	--	\$30,000	Yes	\$30,000	Yes	\$0.42	\$0.12	\$0.53
Anna City	DP, FR, HS, OV65	3.00%	\$30,000	No	\$30,000	No	\$0.36	\$0.15	\$0.51
Prosper Town	DP, FR, HS, OV65	17.50%	\$10,000	Yes	\$3,000	Yes	\$0.32	\$0.18	\$0.51
Melissa City	DP, FR, HS, OV65	6.00%	\$30,000	No	\$30,000	No	\$0.32	\$0.14	\$0.45
Princeton City	DP, FR, OV65	--	\$25,000	Yes	\$25,000	Yes	\$0.26	\$0.18	\$0.44
Frisco City	DP, FR, HS, OV65	15.00%	\$80,000	Yes	\$80,000	Yes	\$0.28	\$0.14	\$0.43
Plano City	DP, FR, HS, OV65	20.00%	\$40,000	Yes	\$40,000	Yes	\$0.30	\$0.12	\$0.42
Allen City	DP, FR, HS, OV65	5.00%	\$50,000	No	\$25,000	No	\$0.32	\$0.10	\$0.42
McKinney City	DP, FR, GIT, OV65	--	\$90,000	No	\$90,000	No	\$0.28	\$0.14	\$0.42
Lavon City	DP, FR, GIT, HS, OV65	1.00%	\$20,000	Yes	\$20,000	Yes	\$0.23	\$0.19	\$0.42
Murphy City	DP, FR, GIT, OV65	--	\$50,000	No	\$50,000	No	\$0.27	\$0.09	\$0.36
Parker City	FR, GIT, OV65	--	\$50,000	No	--	No	\$0.30	\$0.01	\$0.31
Fairview Town	DP, OV65	--	\$60,000	No	\$60,000	No	\$0.23	\$0.08	\$0.31

Listed highest to lowest rate - cities with paid police and fire departments

Entity Name	Exemptions Offered	Homestead Local%	Over-65 Local Amount	Over-65 Freeze	Disabled Person Local Amount	Disabled Person Freeze	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
Blue Ridge City	DP, OV65	--	\$10,000	No	\$10,000	No	\$0.41	\$0.12	\$0.53
Josephine City	DP, FR, GIT, OV65	--	\$10,000	Yes	\$10,000	Yes	\$0.36	\$0.11	\$0.47
Weston Town	DP, FR, OV65	--	\$20,000	Yes	\$20,000	Yes	\$0.36	\$0.00	\$0.36
Lucas City	DP, HS, OV65	8.00%	\$50,000	Yes	\$50,000	Yes	\$0.18	\$0.05	\$0.24
St Paul Town	FR, GIT, OV65	--	\$50,000	No	--	No	\$0.22	\$0.00	\$0.22
Nevada City	FR, GIT, OV65	--	\$10,000	No	--	No	\$0.22	\$0.00	\$0.22
New Hope Town	DP, FR, GIT, OV65	--	\$50,000	No	\$50,000	No	\$0.18	\$0.00	\$0.18
Lowry Crossing City	DP, FR, OV65	--	\$15,000	Yes	\$15,000	Yes	\$0.15	\$0.00	\$0.15

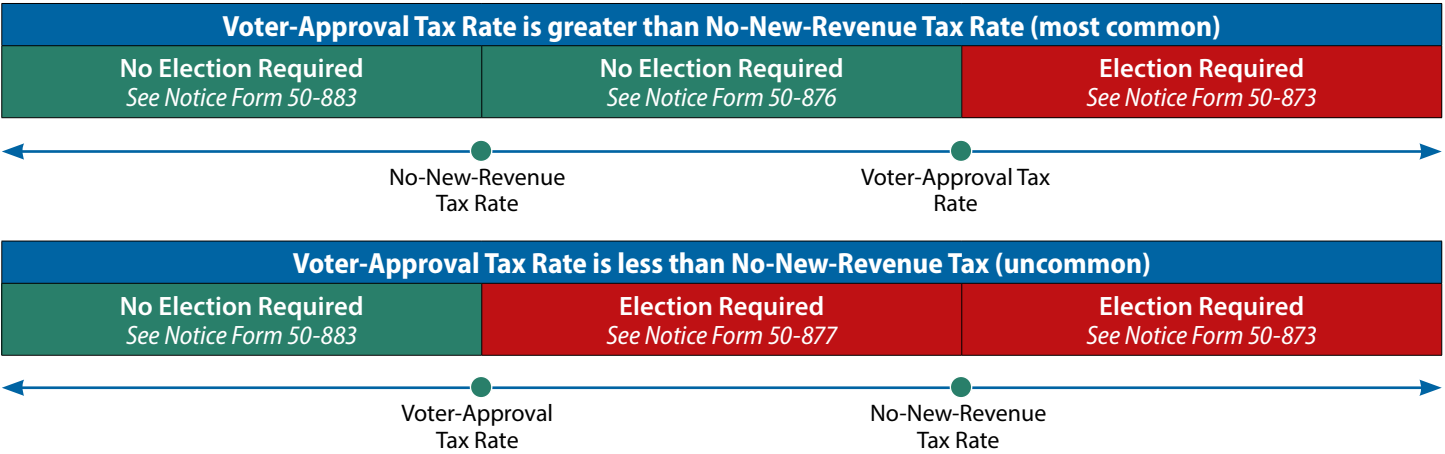
Other Area Taxing Entities

Community ISD	DP, HS, OV65	--	--	Yes	--	Yes	\$0.76	\$0.50	\$1.26
Collin County	DP, FR, HS, OV65	5.00%	\$30,000	Yes	\$20,000	Yes	\$0.11	\$0.04	\$0.15
Collin College	DP, FR, GIT, HS, OV65	20.00%	\$100,000	Yes	\$100,000	Yes	\$0.08	\$0.01	\$0.08
Elevon MUD #1A	FR, GIT	--	--	No	--	No	\$0.37	\$0.83	\$1.20

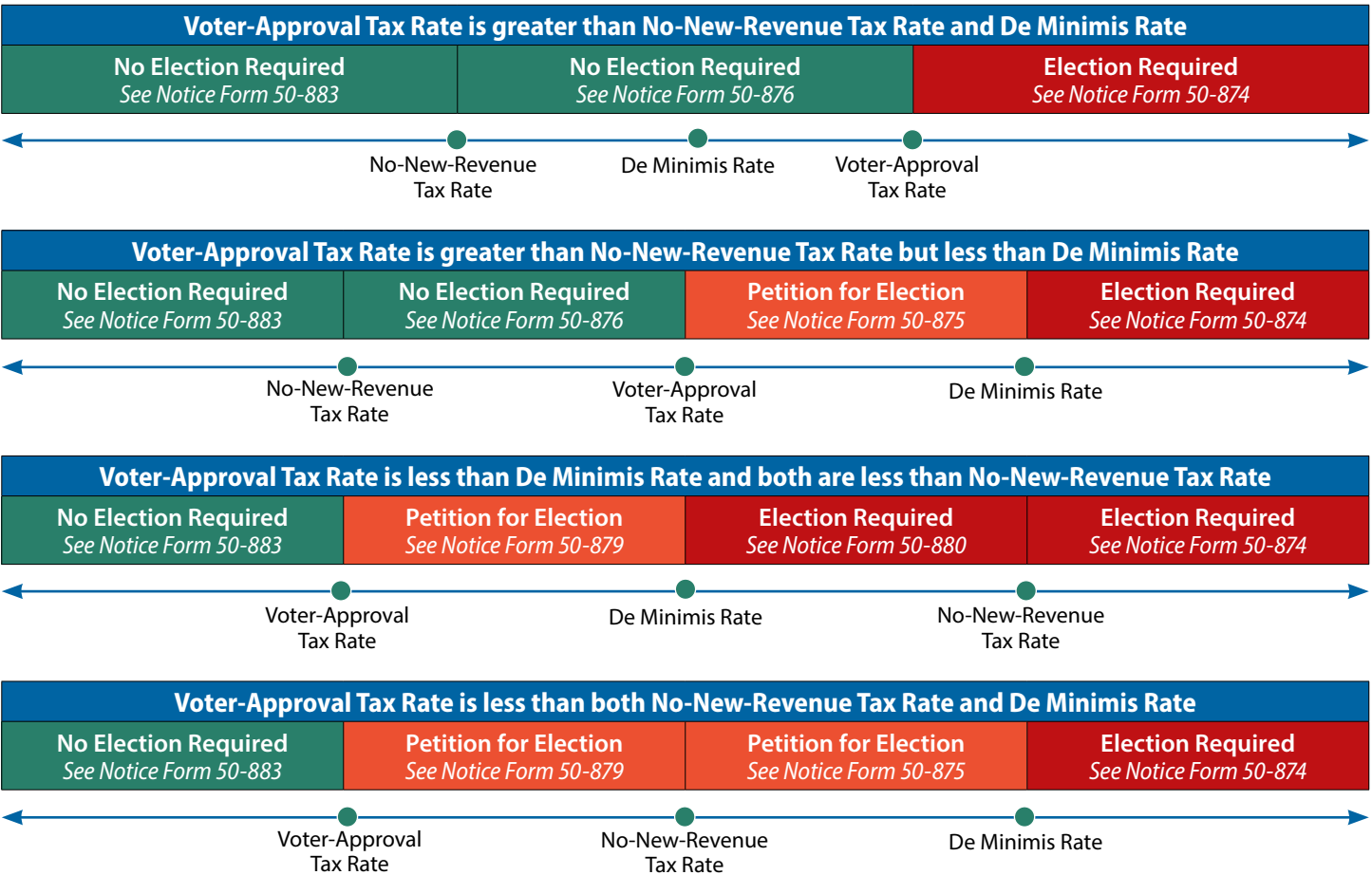
TAX RATE ELECTION REQUIREMENTS

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

Cities, Counties and Taxing Units other than Special Taxing Units

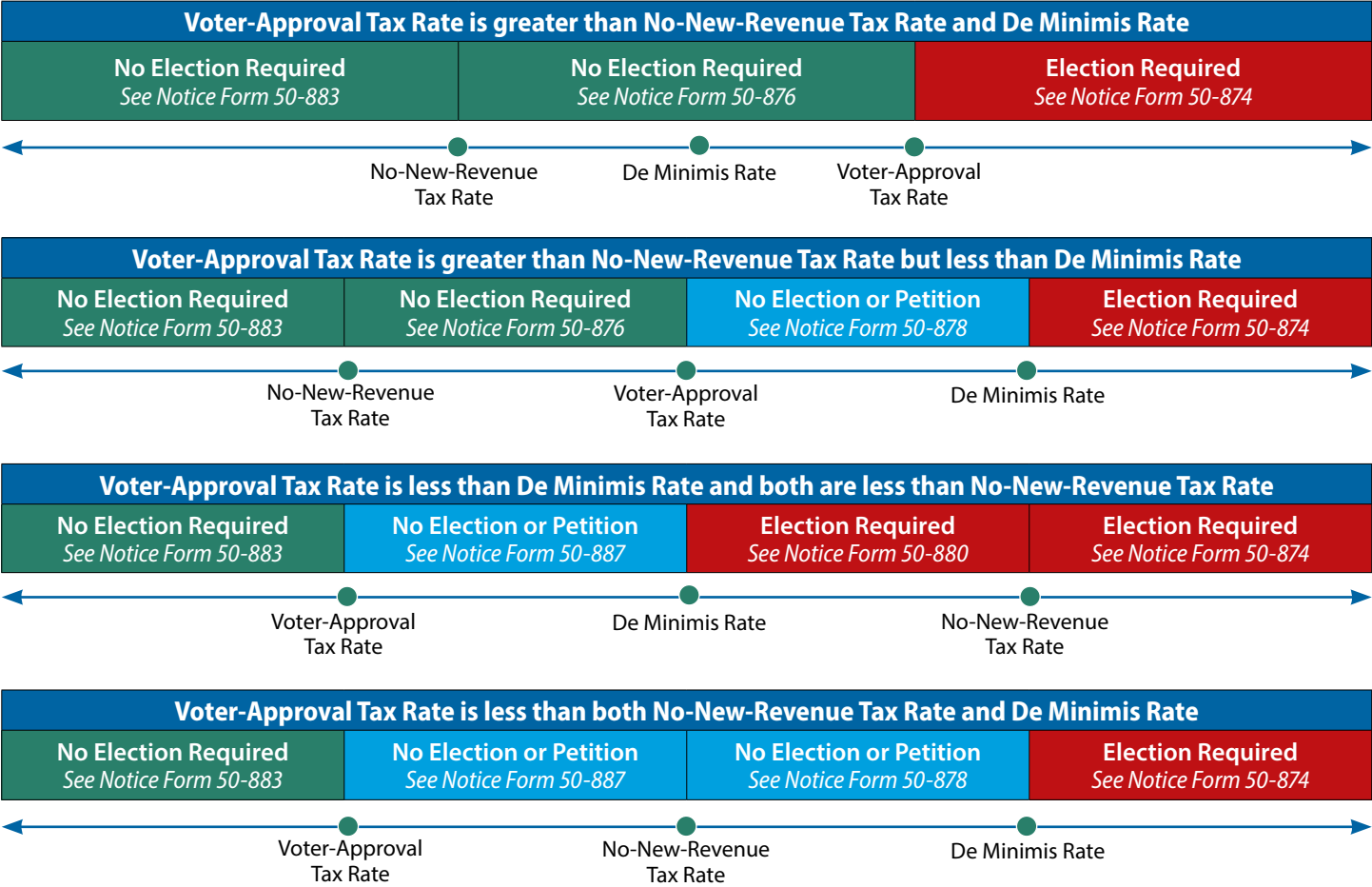


Most Cities and Counties with De Minimis Rate



Next Page >

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



Notices, Hearings and Elections on Tax Rates

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

Notice in Newspaper or Mail



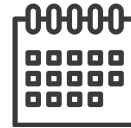
- Notice of public hearing required by Tax Code Section 26.05 – may not be held before the 5th day (not ISDs) after the chief appraiser of each CAD in which the taxing unit participates has delivered the notice by Section 26.04 (e-2) and complied with Section 26.17(f).

Public Hearing



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

Meeting to Adopt Tax Rate



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

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

School Districts

Education Code Section 44.004



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

Small Taxing Units

Tax Code Section 26.052



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

Water Districts

Water Code Section 49.107



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

NOTICE PUBLICATION REQUIREMENTS

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

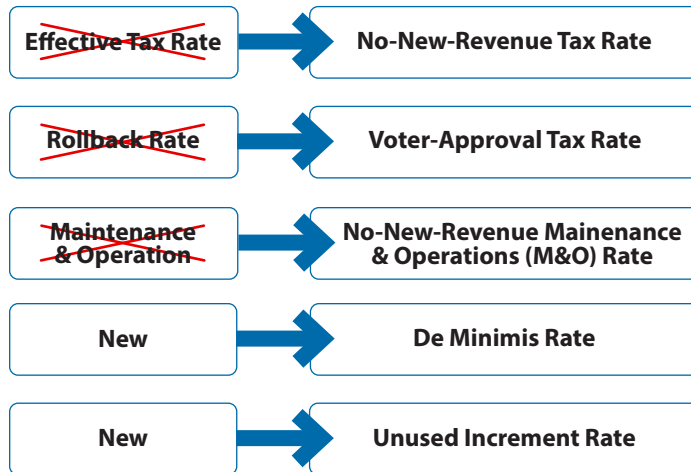
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Truth-In-Taxation (TNT) Basics

(For Taxing Units Other Than School Districts)

Terminology and Calculations for Taxing Units

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



What adopted tax rates trigger an election or petition

ADOPTED TAX RATE IS:

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

* The election trigger in a municipality with a population of less than 30,000 that does not meet the definition of a special taxing unit may differ. See Tax Code Secs. 26.063 and 26.075 for details on when voters may petition for an election.

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

The calculations are:

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

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

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

(2) "Voter-Approval Tax Rate"

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

(A) For a special taxing unit:

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

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

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

Revenue Threshold in Voter-Approval Tax Rate

(or threshold over which voters must approve tax increases)

Taxing Unit	Voter-Approval Tax Rate
Cities / Counties	3.5%
Special Taxing Units*	8%

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

Where can I find more information?

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

What information is available from my appraisal district?

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

What information is available from my governing body?

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

What information is available from Texas Comptroller of Public Accounts?

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

What information is available from collectors?

1. Refund information
2. Excess collections

Terms and Definitions

No-new-revenue tax rate

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

Voter-approval tax rate for a special taxing unit

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

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

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

No-new-revenue maintenance and operations rate

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

De minimis rate

The rate is equal to the sum of:

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

Unused increment rate

A taxing unit that did not use all of its revenue growth may bank that unused growth as long as the taxing unit averaged below 3.5 percent of the voter-approval rate over three years.

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

Texas Comptroller of Public Accounts
Publication #98-1080
March 2022

**POSTING OF TAX RATE AND BUDGET INFORMATION
BY TAXING UNIT ON WEBSITE
TAX CODE SEC. 26.04 (e-5) AND SEC. 26.18**

Tax Code Sec. 26.04 (e-5) *Effective January 1, 2021*

The governing body of a taxing unit shall include as an appendix to the taxing unit's budget for a fiscal year the tax rate calculation forms used by the designated office or employee of the taxing unit to calculate the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit for the tax year in which the fiscal year begins.

Tax Code Sec. 26.18 *Effective January 1, 2020*

Each taxing unit shall maintain an Internet website or have access to a generally accessible Internet website that may be used for the purposes of this section. Each taxing unit shall post or cause to be posted on the Internet website the following information in a format prescribed by the Comptroller:

- (1) the name of each member of the governing body of the taxing unit;
- (2) the mailing address, e-mail address, and telephone number of the taxing unit;
- (3) the official contact information for each member of the governing body of the taxing unit, if that information is different from the information described by Subdivision (2);
- (4) the taxing unit's budget for the preceding two years;
- (5) the taxing unit's proposed or adopted budget for the current year;
- (6) the change in the amount of the taxing unit's budget from the preceding year to the current year, by dollar and percentage;
- (7) in the case of a taxing unit other than a school district, the amount of property tax revenue budgeted for maintenance and operations for:
 - (A) the preceding two years; and
 - (B) the current year;
- (8) in the case of a taxing unit other than a school district, the amount of property tax revenue budgeted for debt service for:
 - (A) the preceding two years; and
 - (B) the current year;

- (9) the tax rate for maintenance and operations adopted by the taxing unit for the preceding two years;
- (10) in the case of a taxing unit other than a school district, the tax rate for debt service adopted by the taxing unit for the preceding two years;
- (11) in the case of a school district, the interest and sinking fund tax rate adopted by the district for the preceding two years;
- (12) the tax rate for maintenance and operations proposed by the taxing unit for the current year;
- (13) in the case of a taxing unit other than a school district, the tax rate for debt service proposed by the taxing unit for the current year;
- (14) in the case of a school district, the interest and sinking fund tax rate proposed by the district for the current year;
- and
- (15) the most recent financial audit of the taxing unit.

Added by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 57, eff. January 1, 2020.

TRUTH-IN-TAXATION TAX CODES

Information regarding Truth-In-Taxation can be found online at the Texas Comptroller of Public Accounts at <https://comptroller.texas.gov/taxes/property-tax/truth-in-taxation/>.

The **Voter-Approval** tax rate is the highest tax rate that the taxing unit may adopt without holding an election to seek voter approval of the 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.

The **Anticipated Collection Rate** is the lower of the lowest actual collection rate of the taxing unit for any of the preceding three years. Tax Code 26.04 (b)

The following tax code information can be found in the **Texas Property Tax Code**:

TAX RATES:

Tax Code 26.05(a): 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.

Tax Code 26.05(b): 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.

Tax Code 26.05(d): The governing body of a taxing unit **other than a school district** may not adopt a tax rate that exceeds the lower of the voter-approval tax rate or the no-new revenue tax rate calculated as provided by this chapter until the governing body has held a public hearing on the proposed tax rate and has otherwise complied with Section 26.06 and Section 26.065.

Tax Code 26.05(f): Except as required by the law under which an obligation was created, the governing body may not apply any tax revenues generated by the Debt Rate for any purpose other than the retirement of debt.

The debt service component of the adopted tax rate must equal the calculated and published debt service rate that appeared in the Voter-Approval Tax Rate calculations.

Tax Code 26.07(b): If the governing body of a special taxing unit or a municipality with a population of 30,000 or more adopts a tax rate that exceeds the taxing unit's voter-approval tax rate, or the governing body of a taxing unit other than a special taxing unit or a municipality with a population of less than 30,000 regardless of whether it is a special taxing unit adopts a tax rate that exceeds the greater of the taxing unit's voter-approval tax rate or de minimis rate, the registered voters of the taxing unit at an election held for that purpose must determine whether to approve the adopted tax rate.

TRUTH-IN-TAXATION TAX CODES

NOTICE OF TAX RATES:

Requirements for posting the "Notice of Tax Rates" can be found in **Tax Code Section 26.04 (e)**.

PUBLICATION OF THE NOTICE OF PROPOSED PROPERTY TAX RATE:

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

PUBLIC HEARINGS:

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

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

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

Tax Code 26.065(b): The taxing unit shall post notice of the public hearing prominently on the home page of the Internet website of the taxing unit continuously for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate.

Tex. Govt. Code 551.001 and 551.002: All Taxing Units must post notice of the meetings in compliance with the Texas Open Meetings Act. The meetings must be open to the public.

ADOPTION OF TAX RATE:

Tax Code 26.05(b)(1)-(2): Statements required in the Tax Rate Ordinance as well as on the homepage of the entity's website.

Tax Code 26.07(b): If the governing body of a special taxing unit or a municipality with a population of 30,000 or more adopts a tax rate that exceeds the taxing unit's voter-approval tax rate, or the governing body of a taxing unit other than a special taxing unit or a municipality with a population of less than 30,000 regardless of whether it is a special taxing unit adopts a tax rate that exceeds the greater of the taxing unit's voter-approval tax rate or de minimis rate, the registered voters of the taxing unit at an election held for that purpose must determine whether to approve the adopted tax rate. When increased expenditure of money by a taxing unit is necessary to respond to a disaster, including a tornado, hurricane, flood, wildfire, or other calamity, but not including a drought, that has impacted the taxing unit and the governor has declared any part of the area in which the taxing unit is located as a disaster area, an election is not required under this section to approve the tax rate adopted by the governing body for the year following the year in which the disaster occurs.

POSTING REQUIREMENTS:

Please refer to **Tax Code 26.18** for posting requirements of Tax Rate and Budget Information on the Taxing Units website.



SCOTT GRIGG
Tax Assessor-Collector
Collin County
2300 Bloomdale Road, Suite 2366
P.O. Box 8046
McKinney, TX 75070-8046
(972) 547-5020
Email: sgrigg@co.collin.tx.us

August 1, 2025

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 2025 will be 100%.

The excess debt collections for 2024 was \$129,583.

I, Scott Grigg, 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 "Scott Grigg".

Scott Grigg
Tax Assessor-Collector

SG:jd

cc: Kim Dobbs

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

2025 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,137,297,275
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 112,301,863
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,024,995,412
4.	Prior year total adopted tax rate.	\$ 0.420000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 3,054,282 B. Prior year values resulting from final court decisions: - \$ 2,977,500 C. Prior year value loss. Subtract B from A.³	\$ 76,782
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 32,572,769 B. Prior year disputed value: - \$ 449,504 C. Prior year undisputed value. Subtract B from A.⁴	\$ 32,123,265
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 32,200,047

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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,057,195,459
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 39,739 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 5,889,438 C. Value loss. Add A and B.⁶	\$ 5,929,177
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A.⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,929,177
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 38,665,474
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,012,600,808
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,252,923
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 13,929
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,266,852
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,446,023,636 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: - \$ 176,368 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 54,751,230 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,391,096,038

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. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 47,019,386 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 47,019,386
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 125,116,254
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 1,312,999,170
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 269,710,957
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 269,710,957
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,043,288,213
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.408981 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$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.

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)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.228373 /\$100
30.	Prior year 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> .	\$ 1,057,195,459
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 2,414,348
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 9,603 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 87,964 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -78,361 E. Add Line 31 to 32D.	\$ 2,335,987
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,043,288,213
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.223906 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.223906 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.223906 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.231742 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year 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 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹ Enter debt amount \$ 2,217,551 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 2,217,551	\$ 2,217,551
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 129,583
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 2,087,968
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 % B. Enter the prior year actual collection rate..... 99.34 % C. Enter the 2023 actual collection rate. 100.56 % D. Enter the 2022 actual collection rate. 104.77 % 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%.³⁴ 100.00 %	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 2,087,968
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,312,999,170
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.159022 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.390764 /\$100
D50.	Disaster Line 50 (D50): Current year 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 D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$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
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,312,999,170
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.408981 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.408981 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.390764 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.390764 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,312,999,170
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.390764 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.479024 /\$100 \$ 0.000273 /\$100 \$ 0.478751 /\$100 \$ 0.420000 /\$100 \$ 0.058751 /\$100 \$ 1,030,446,221 \$ 605,397
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.374629 /\$100 \$ 0.000000 /\$100 \$ 0.374629 /\$100 \$ 0.420000 /\$100 \$ -0.045371 /\$100 \$ 884,267,424 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.376825 /\$100 \$ 0.000653 /\$100 \$ 0.376172 /\$100 \$ 0.430000 /\$100 \$ -0.053828 /\$100 \$ 642,780,936 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 605,397 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.046107 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.436871 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.223906 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,312,999,170
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.038080 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.159022 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.421008 /\$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.⁵⁰

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.⁵¹

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. 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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.420000 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, <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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,012,600,808
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,043,288,213
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.436871</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.408981 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.436871 /\$100

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

Indicate the line number used: 69

De minimis rate. \$ 0.421008 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

**print
here** ➡

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

entityCode	entityName	2025	2024	2023	2022	2021	2020
CAL	ALLEN CITY	476,105	442,756	402,955	382,727	342,739	324,184
CAN	ANNA CITY	335,162	325,390	295,190	258,367	233,145	220,370
CBL	BLUE RIDGE CITY	191,531	170,257	146,790	124,526	112,296	108,195
CCL	CELINA CITY	593,231	545,553	480,133	408,338	360,086	345,686
CDA	DALLAS CITY	398,934	372,909	338,253	312,096	293,710	281,933
CFC	FARMERSVILLE CITY	237,006	241,563	227,037	199,835	165,147	143,888
CFR	FRISCO CITY	512,863	497,925	439,904	403,743	376,660	353,015
CFV	FAIRVIEW TOWN	606,751	567,862	517,045	463,214	417,977	389,619
CGA	GARLAND CITY	448,034	408,531	371,179	341,518	315,000	313,000
CJO	JOSEPHINE CITY	314,529	303,351	268,577	231,830	205,573	198,645
CLA	LAVON CITY	352,295	360,261	341,686	295,485	258,664	244,704
CLC	LOWRY CROSSING CITY	386,150	391,249	359,960	324,514	291,902	269,140
CLU	LUCAS CITY	889,997	834,259	759,636	680,738	616,565	577,370
CMC	MCKINNEY CITY	495,634	459,195	417,325	372,709	333,289	313,802
CML	MELISSA CITY	441,633	413,849	377,108	346,621	302,752	283,746
CMR	MURPHY CITY	553,991	519,540	471,690	426,180	382,755	373,009
CNH	NEW HOPE TOWN	336,055	339,939	320,290	287,977	246,426	225,259
CNV	NEVADA CITY	420,726	395,030	368,000	323,315	291,973	279,599
CPK	PARKER CITY	988,142	911,148	816,280	727,522	646,041	629,115
CPL	PLANO CITY	390,182	362,128	323,262	293,308	271,744	259,716
CPN	PRINCETON CITY	324,747	321,932	303,032	257,703	228,142	215,665
CPR	PROSPER TOWN	658,560	597,981	546,637	498,558	467,599	441,624
CRC	RICHARDSON CITY	493,072	463,591	426,230	389,043	349,364	340,292
CRY	ROYSE CITY	326,103	327,872	302,672	266,055	243,815	236,680
CSA	SACHSE CITY	486,883	459,500	418,420	370,917	331,330	315,151
CSP	ST PAUL TOWN	529,910	498,065	455,001	411,897	373,745	359,082
CWS	WESTON TOWN	473,629	517,930	403,803	268,293	128,766	117,804
CWY	WYLIE CITY	410,695	385,833	351,530	313,512	279,538	261,727
GCN	COLLIN COUNTY	480,773	449,365	408,853	365,598	329,681	313,541
JCN	COLLIN COLLEGE	385,122	354,996	317,044	383,486	342,599	325,511
MNP1	NORTH PARKWAY MMD #1	553,573					
RDTBR	COLLIN COUNTY ROAD DIST (Trls of Blue Rdg)	598,208	555,936	542,200	485,213	384,358	353,939
SAL	ALLEN ISD	367,335	384,206	342,331	354,610	327,326	308,036
SAN	ANNA ISD	200,881	237,906	208,001	225,346	209,656	196,463
SBD	BLAND ISD	191,807	190,315	163,922	219,121	177,919	158,563
SBL	BLUE RIDGE ISD	99,386	122,927	106,239	136,008	125,000	110,127
SCL	CELINA ISD	390,693	395,836	340,000	328,058	298,289	282,352
SCO	COMMUNITY ISD	172,000	223,296	201,177	224,156	216,208	205,766
SFC	FARMERSVILLE ISD	135,647	174,737	153,667	186,217	170,372	146,737
SFR	FRISCO ISD	454,755	455,513	402,125	408,706	373,000	351,437
SLN	LEONARD ISD	25,383	42,798		45,312	48,837	32,726
SLV	LOVEJOY ISD	689,484	682,956	605,430	592,436	542,672	506,212
SMC	MCKINNEY ISD	344,032	365,850	326,086	340,000	314,592	295,155
SML	MELISSA ISD	337,250	354,159	315,681	319,088	289,426	267,638
SPL	PLANO ISD	360,529	387,471	344,555	360,235	334,722	320,000
SPN	PRINCETON ISD	163,164	206,216	191,787	211,930	199,453	185,727
SPR	PROSPER ISD	533,579	529,651	462,650	450,557	405,215	378,868
SRW	ROCKWALL ISD	398,206	432,005	380,914			
SRY	ROYSE CITY ISD	167,627	222,403	194,228	217,347	210,795	201,823
STR	TRENTON ISD	111,397	139,636	122,407	158,046	155,042	144,941

SVA	VAN ALSTYNE ISD	329,869	351,595	310,541	324,554	299,763	266,238
SWH	WHITEWRIGHT ISD	63,361	79,942	58,190	107,844	149,806	143,561
SWY	WYLIE ISD	298,989	320,867	282,694	300,728	278,414	260,336
WCCM1	COLLIN COUNTY MUD #1	619,069	579,633	523,093	465,132	411,565	391,625
WCCM2	COLLIN COUNTY MUD #2	260,257	267,158	258,110	251,744	200,339	
WCCM4	COLLIN COUNTY MUD #4	272,591	246,300				
WCCM5	COLLIN COUNTY MUD #5	447,296					
WCCW3	COLLIN COUNTY WCID #3	569,576	546,966	504,670	437,119	382,287	370,351
WCM10	COLLIN COUNTY MUD #10	190,966					
WDRM1	MAGNOLIA POINTE MUD #1	269,846	284,870	264,848	238,468	203,179	199,461
WEF1A	EAST FORK FWSD #1A	464,108	517,930	474,247			
WEM1A	ELEVON MUD #1A	302,011	301,042				
WLCM1	LC MUD #1	320,252					
WLHM	LAKEHAVEN MUD	298,824	281,003				
WM412	COLLIN COUNTY MUD CR412	365,483	367,612				
WMM1	MCKINNEY MUD #1	557,913	531,230	494,329	446,829	388,584	362,285
WMM2	MCKINNEY MUD #2	467,281	439,620	385,365	338,951	305,538	287,407
WSE	SEIS LAGOS UTILITY DIST	635,060	583,375	518,216	456,146	419,243	382,022
WUM1	UPTOWN MUD #1	432,068					
WVAM2	VAN ALSTYNE MUD #2	416,514					
WVAM3	VAN ALSTYNE MUD #3	352,525					