



AGENDA
AUGUST 19, 2025
LAVON CITY COUNCIL
CITY HALL, 120 SCHOOL ROAD, LAVON, TEXAS
REGULAR MEETING
6:30 PM

- 1. PRESIDING OFFICER TO CALL THE MEETING TO ORDER AND ANNOUNCE THAT A QUORUM IS PRESENT**
- 2. PLEDGE OF ALLEGIANCE AND INVOCATION**
- 3. ITEMS OF INTEREST/COMMUNICATIONS**
Members may identify community events, functions, and other activities.
- 4. CITIZENS COMMENTS**
Citizens may provide comments (3-minute time limit/person). The response regarding items that are not on the agenda may be to request items be placed on a future agenda or referred to city staff.)
- 5. PROCLAMATION**

Spread the Hope – Peanut Butter Drive 2025, North Texas Food Bank
National Preparedness Month
- 6. CONSENT AGENDA**
Consent agenda items are considered routine or non-controversial and will be voted on in one motion unless a separate discussion is requested by a member.
 - A.** Approve the minutes of the August 5, 2025 meeting.
 - B.** Approve Resolution No. **2025-08-07** approving and authorizing the execution of a contract with the Collin County Elections Administrator for Election Services related to the City's November 4, 2025, General Election.
 - C.** Approve Resolution No. **2025-08-08** approving a Negotiated Settlement between the Atmos Cities Steering Committee ("ACSC") and Atmos Energy Corp., Mid-Tex Division regarding the Company's 2025 Rate Review Mechanism Filing; declaring existing rates to be unreasonable; adopting tariffs that reflect rate adjustments consistent with the Negotiated Settlement; finding the rates to be set by the attached settlement tariffs to be just and reasonable and in the public interest; approving an attachment establishing a benchmark for pensions and retiree medical benefits; requiring the Company to reimburse ACSC's reasonable ratemaking expenses; determining that this Resolution was passed in accordance with the requirements of the Texas Open Meetings Act; adopting a savings clause; declaring an effective date; and requiring delivery of this Resolution to the Company and the ACSC's legal counsel.
 - D.** Approve Resolution No. **2025-08-09** approving and authorizing the execution of a Professional Services Agreement with DC Municipal Consulting for preparation of an organizational workforce study; and providing an effective date.
- 7. BUDGET AND TAX RATE ITEMS FOR CONSIDERATION**
 - A.** Public hearing, discussion, and action regarding the 2025 proposed tax rate of 0.420000 per \$100 valuation, which represents an increase in the property tax rate which is effectively a 2.69% increase.
 - 1) Presentation of the tax rate.
 - 2) **PUBLIC HEARING** to receive comments regarding the tax rate.
 - 3) Discussion regarding the proposed tax rate.

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- B. Public hearing, discussion, and action regarding the proposed 2025-26 Annual Budget.
 - 1) Presentation of the proposed Annual Budget.
 - 2) **PUBLIC HEARING** to receive comments regarding the proposed Annual Budget.
 - 3) Discussion and action regarding the proposed Annual Budget and accompanying Ordinance No. **2025-08-06** approving and adopting a Budget for the City for the Fiscal Year October 1, 2025 through September 30, 2026; providing that expenditures for said fiscal year shall be made in accordance with said Budget; and providing an effective date.
- C. Discussion and action regarding Ordinance No. **2025-08-07** to ratify the property tax increase that is reflected in the Annual Budget for Fiscal Year 2025-26; and providing for an effective date.
- D. Discussion and action regarding Ordinance No. **2025-08-08** setting the tax rate for the 2025 tax year at total rate of \$0.420000 per \$100 of property valuation; levying taxes for the use and support of the Municipal Government of the City for the Fiscal Year beginning October 1, 2025 and ending September 30, 2026 on all property within the corporate limits of the City of Lavon, Texas; providing a sinking fund for the retirement of the bonded obligations of the City; apportioning each levy for the specific purpose and providing for collection of all annual taxes provided by state law; providing for due and delinquent dates together with penalties and interest; and providing a severability clause and an effective date.
- E. Public hearing, discussion, and action regarding a Fee Schedule for Fiscal Year 2025-2026.
 - 1) Presentation of the proposed Fee Schedule.
 - 2) **PUBLIC HEARING** to receive comments regarding the proposed Fee Schedule.
 - 3) Discussion and action regarding Ordinance No. **2025-08-09** approving and adopting a Fee Schedule for the Fiscal Year October 1, 2025 through September 30, 2026; and providing an effective date.
- F. Public hearing, discussion, and action regarding a Five-Year Capital Improvements Plan (CIP) for Fiscal Years 2026 to 2030.
 - 1) Presentation of the CIP.
 - 2) **PUBLIC HEARING** to receive comments regarding the CIP.
 - 3) Discussion and action regarding Ordinance No. **2025-08-10** approving a Five-Year Capital Improvements Plan for Fiscal Years 2026 to 2030.

8. ITEMS FOR CONSIDERATION

- A. Discussion and action regarding Resolution No. **2025-08-10** approving and authorizing the execution of a Professional Services Agreement for Wastewater Operations with Inframark, LLC for operation of the City's wastewater treatment plants and lift stations; and providing an effective date.
- B. Discussion and action regarding notification to North Texas Municipal Water District of the termination of the Agreement for Wastewater Treatment Plant Operation.
- C. Discussion and action regarding Ordinance No. **2025-08-11** amending the City of Lavon Code of Ordinances, Chapter 11.03 "Parking" to adopt rules and regulations related to parking damaged or undriveable vehicles; providing for publication and an effective date; providing severability, repealer and savings clauses; and open meetings finding.

9. DEPARTMENT REPORTS

Members may receive and discuss the reports.

- A. Police Services – Service, activity, programs, and administration report
- B. Fire Services – Service, activity, programs, and administration report
- C. Public Works Services – Utilities, capital projects, public works, and street maintenance report

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- D.** Administration Services – Building Permits; CWD Service; Collin County Tax Collection; Sales Tax; Finance report; and administration and staff reports

10. EXECUTIVE SESSION

In accordance with Texas Government Code, Chapter 551, Subchapter D, the City Council may recess into Executive Session (closed meeting) pursuant to Section 551.072 to deliberate the purchase, exchange, lease, or value of real property in the vicinity of 120 School Road; pursuant to Section 551.074 - Personnel matters to deliberate the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee; or hear a complaint or charge against an officer or employee – City Manager; and pursuant to Section 551.087 (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1).

11. RECONVENE FROM EXECUTIVE SESSION

Consider and take any action necessary as a result of each item listed in executive session.

12. SET FUTURE MEETINGS AND AGENDA

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

September 2, 2025 – Regular Meeting

13. PRESIDING OFFICER TO ADJOURN THE MEETING

This is to certify that this Agenda was duly posted on the City’s website at www.cityoflavon.com and at City Hall on or before 6:00 PM on August 15, 2025.

/ Rae Norton /

Rae Norton, City Secretary

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



PROCLAMATION

City of Lavon, Texas

“Hunger Action Month – Peanut Butter Drive 2025”

WHEREAS, millions of children and families across America face hunger and food insecurity every day, that impacts their health, education, and overall well-being; and

WHEREAS, the North Texas Food Bank remains steadfast in its mission to end food insecurity in our community through impactful programs such as *Food 4 Kids* and *Mobile Pantry*, and by raising awareness through initiatives like *Hunger Action Month* and the *Collin County Peanut Butter Drive*; and

WHEREAS, the City of Lavon is proud to join this vital effort to “Spread the Hope” by designating September 2025 as *Hunger Action Month*, and by actively supporting the launch of the *2025 Collin County Peanut Butter Drive*, doing our part to care for our most vulnerable neighbors;

NOW THEREFORE, be it proclaimed that September 2025 shall be hereafter known as

Hunger Action Month

in the City of Lavon, Texas, and all residents and businesses are encouraged to donate peanut butter at Lavon City Hall and use the resources [2025 Give Now Peanut Butter Drive](#) | [North Texas Food Bank](#) and help illuminate hunger in Collin County.

BE IT SO PROCLAIMED this 19th day of August 2025.

Vicki Sanson, Mayor



PROCLAMATION

City of Lavon, Texas

“National Preparedness Month – September 2025”

WHEREAS, it is essential for all residents, businesses, and organizations within the City of Lavon to proactively develop and maintain emergency preparedness plans to safeguard lives and property; and

WHEREAS, fostering a culture of readiness in our homes, workplaces, and neighborhoods can significantly reduce physical harm and economic disruption in the event of a disaster; and

WHEREAS, the dedicated personnel of the Lavon Fire Department and Police Department continue to lead efforts in educating the public and raising awareness about the importance of emergency planning and disaster response; and

WHEREAS, the theme for the 2025 National Preparedness Month is “*Pathways to Recovery in the Aftermath of Disasters*,” emphasizing the importance of resilience and recovery strategies following emergencies;

NOW THEREFORE, be it proclaimed that September 2025 shall be hereafter known as

National Preparedness Month

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

BE IT SO PROCLAIMED, this 19th day of August 2025.

Vicki Sanson, Mayor



**MINUTES
AUGUST 5, 2025
LAVON CITY COUNCIL
CITY HALL, 120 SCHOOL ROAD, LAVON, TEXAS
REGULAR MEETING**

ATTENDING: VICKI SANSON, MAYOR
MIKE SHEPARD, PLACE 1
MIKE COOK, PLACE 2, MAYOR PRO TEM
TED DILL, PLACE 4
LINDSEY HEDGE, PLACE 5
ABSENT: TRAVIS JACOB, PLACE 3

- 1. MAYOR SANSON CALLED THE MEETING TO ORDER AT 6:30 P.M. AND ANNOUNCED A QUORUM PRESENT.**
- 2. MAYOR SANSON LED THE RECITATION OF THE PLEDGE OF ALLEGIANCE AND DELIVERED THE INVOCATION.**
- 3. ITEMS OF INTEREST/COMMUNICATION**
 - Lavon EDC Blue Dot program began on July 1, running until the end of 2025
 - Community ISD classes begin on August 11, 2025.
 - Last day to file for a place on the November 4, 2025 Ballot is August 18 at 5 p.m.
 - NTFB Peanut Butter Drive is from September 1-30, 2025. City Hall is a collection site.
 - Mayor Sanson updated the City Council on the letter sent to Representative Candy Noble regarding the opposition to Senate Bill 9.
- 4. CITIZENS COMMENTS**

There were no citizen comments
- 5. CONSENT AGENDA**
 - A. Approve the minutes of the July 15, 2025 meeting.**
 - B. Approve the final plat of Elevon, Section 3B, Phase 3B-1 consisting of 98 residential lots, 6 common area lots, and 1 lift station lot on 30.073 acres out of the Samuel M. Rainer Survey, Abstract No. 740, northeast of the intersection of CR 541 and Noble Grove, City of Lavon, Collin County, Texas, (CCAD Property ID No 2032794), subject to final review and approval of the city engineer and planner.**
 - C. Approve Ordinance No. 2025-08-01 approving the 2025 Annual Service Plan Update and Assessment Rolls for the Heritage Public Improvement District No. 1 (Residential); and providing an effective date.**
 - D. Approve Ordinance No. 2025-08-02 approving the 2025 Annual Service Plan Update and Assessment Rolls for the LakePointe Public Improvement District; and providing an effective date.**
 - E. Approve Ordinance No. 2025-08-03 approving the 2025 Annual Service Plan Update and Assessment Rolls for the Elevon Public Improvement District; and providing an effective date.**
 - F. Approve Ordinance No. 2025-08-04 of the City Council of the City of Lavon, Texas calling a General Election to be held jointly with other political subdivisions designated by the County Elections Administrator and Administered by the County Elections Administrator on Tuesday, November 4, 2025, for the purpose of electing the Mayor and two (2) Council Members, one (1) for Place 2, one (1) for Place 4 for two (2) year terms each for said city respectively; providing**

for the conduct and the giving notice of the election; providing an effective date; and enacting other provisions relating to the subject.

- G. Approve Resolution No. 2025-08-01 approving and authorizing execution of an updated professional services agreement for infrastructure inspection and engineering consulting services with BCC Engineering, previously Lakes Engineering; and providing an effective date.
- H. Approve Resolution No. 2025-08-02 approving and authorizing the execution of Task Order 12a, amending and updating Task Order 12 approved by Resolution No. 2022-08-02 pursuant to the Professional Services Agreement with Freeman Millican Inc. for professional engineering services associated with the planning, design, and construction administration of a gravity sanitary sewer collection system to serve properties located in the vicinity of the intersection of Lake Rd. and SH 78. in an estimated amount of \$57,800.00; and providing an effective date.
- I. Approve Resolution No. 2025-08-03 designating authorized signatories for all South State depository accounts; and providing an effective date.
- J. Approve the acceptance of the public infrastructure for the Elevon Multifamily Addition, Block A, Lot 1 (Casitas) on Elevon Parkway at 445 Elevon Parkway, Lavon, Texas.
- K. Approve the acceptance of the public infrastructure for the Elevon Multifamily Addition, Block A, Lot 2 (Apartments) at 455 Elevon Parkway, Lavon, Texas.

MOTION: APPROVE THE CONSENT AGENDA.

MOTION MADE: DILL

SECONDED: SHEPARD

APPROVED: UNANIMOUS (Absent: Jacob)

6. BUDGET WORK SESSION

City Manager Kim Dobbs led a discussion regarding regulatory requirements, financial status for current year, budget calendar, anticipated commitments, departmental service levels and requests, tax rate, fee schedule and Capital Improvements Plan (CIP) updates. Controller, Patti Parks detailed fiscal year (FY) 2024-25 projections, and proposed revenues and expenditures for FY 2025-26.

7. BUDGET AND TAX RATE ITEMS FOR CONSIDERATION

A. Public hearing and discussion regarding the proposed Fiscal Year 2025-26 Annual Budget, Capital Improvements Plan, and Fee Schedule.

1) PUBLIC HEARING to receive comments regarding the proposed Annual Budget, Capital Improvements Plan, and Fee Schedule.

Mayor Sanson opened the public hearing at 7:43 p.m. and invited comments and feedback regarding the proposed Fiscal Year 2025-26 Annual Budget, Capital Improvements Plan, and Fee Schedule. There being no comments, Mayor Sanson closed the public hearing at 7:44 p.m.

2) Discussion regarding the proposed Annual Budget, Capital Improvements Plan, and Fee Schedule.

The City Council discussed and provided direction regarding the proposed budget items including capital improvements.

B. Discussion and action regarding departmental requests and allocated staffing plan.

Ms. Dobbs presented information regarding departmental requests and the FY 2024-25 allocated staffing plan.

MOTION: AMEND THE FY 2024-25 STAFFING PLAN TO APPROVE AN ADDITIONAL POSITION FOR PATROL SERGEANT AND IF THE SERGEANT IS PROMOTED FROM WITHIN, BEGIN RECRUITMENT TO FILL THE VACANT OFFICER POSITION AND THE ANTICIPATED FY 2025-26 POSITION.

MOTION MADE: DILL
SECONDED: COOK
APPROVED: UNANIMOUS (Absent: Jacob)

C. Discussion and action regarding the proposed tax rate and conduct a record vote to call a public hearing for Tuesday, August 19, 2025 at 6:30 p.m.

The City Council discussed the general fund, interest and sinking fund and utility fund, and no-new-revenue, voter-approval and de minimis tax rates calculated by Collin County. The City Council discussed the proposed tax rate of 0.420000 per \$100 valuation that is greater than the no-new-revenue tax rate and less than the voter-approval tax rate and de minimis tax rate. It was also observed that the proposed tax rate is the same tax rate as in the last two years.

The City Council confirmed their understanding that the proposed tax rate would not require an automatic election, and it is not subject to a voter petition. Ms. Dobbs advised that a record vote is required and that required notices in a form prescribed by law will be published in the newspaper and on the City's website.

MOTION: I MOVE THAT THE PROPOSED MAXIMUM TAX RATE FOR FISCAL YEAR 2025-26 BE SET AT 0.420000 PER \$100 VALUATION AND THAT A PUBLIC HEARING TO RECEIVE INPUT REGARDING THE TAX RATE BE SCHEDULED FOR TUESDAY, AUGUST 19, 2025 AT 6:30 P.M., WITH APPROPRIATE NOTICE OF SUCH HEARING TO BE PUBLISHED.

MOTION MADE: COOK
SECONDED: HEDGE

As required by state law, a record vote was taken:

PLACE 1-MIKE SHEPARD	YES
PLACE 2-MIKE COOK	YES
PLACE 3-TRAVIS JACOB	ABSENT
PLACE 4-TED DILL	YES
PLACE 5-LINDSEY HEDGE	YES

APPROVED: UNANIMOUS (Absent, Jacob)

8. ITEMS FOR CONSIDERATION

A. Discussion and action regarding the site plan of the Bear Creek Special Utility District Pressure Plane No. 2 CR 484 2 MG Elevated Water Storage Tank on 1.268 acres at 11511 CR 484, on Lot 73R, Block F of the Replat of Trails of Lavon, Phase 2A Addition, northeast of the intersection of CR 484 and CR 483, Lavon, Collin County, Texas, (CCAD Property ID 2923390).

Ms. Dobbs provided information regarding site plan and noted this item comes with a recommendation for approval from the Planning & Zoning Commission.

MOTION: APPROVE THE SITE PLAN OF THE BEAR CREEK SPECIAL UTILITY DISTRICT PRESSURE PLANE NO. 2 CR 484 2 MG ELEVATED WATER STORAGE TANK ON 1.268 ACRES AT 11511 CR 484, ON LOT 73R, BLOCK F OF THE REPLAT OF TRAILS OF LAVON, PHASE 2A ADDITION, NORTHEAST OF THE INTERSECTION OF CR 484 AND CR 483, LAVON, COLLIN COUNTY, TEXAS.

MOTION MADE: SHEPARD
SECONDED: COOK
APPROVED: UNANIMOUS (Absent, Jacob)

B. Discussion, and action regarding Ordinance No. 2025-08-05 amending Chapter 11 Traffic and Vehicles, Article 11.02 Operation of Vehicles, Subsection 11.02.032 (c) School Zones of the City of Lavon Code of Ordinances to amend the school zone times to correspond with local schools; providing for repealing, savings and severability clauses; providing for publication; and providing for an effective date.

Ms. Dobbs presented information regarding the school zone amendment.

MOTION: APPROVE ORDINANCE NO. 2025-08-05 AMENDING CHAPTER 11 TRAFFIC AND VEHICLES, ARTICLE 11.02 OPERATION OF VEHICLES, SUBSECTION 11.02.032 (C) SCHOOL ZONES OF THE CITY OF LAVON CODE OF ORDINANCES TO AMEND THE SCHOOL ZONE TIMES TO CORRESPOND WITH LOCAL SCHOOLS; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR PUBLICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

MOTION MADE: COOK

SECONDED: DILL

APPROVED: UNANIMOUS (Absent, Jacob)

- C. Discussion and action regarding Resolution No. 2025-08-04 approving and authorizing the execution of Change Order No. 1 to the construction contract with XIT Paving & Construction, Inc. for the City of Lavon Bently Farms Paving and Drainage Improvements, Phase 2 (CIP-43) Construction Project in an amount not to exceed \$167,050.00 and 45 construction days for additional paving improvements to Shoreview Drive from Corn Silk Lane to Rolling Meadow Drive; and providing for an effective date.

Ms. Dobbs provided information regarding the Bently Farms Paving and Drainage Improvements. City Engineer Mark Hill, Freeman Millican, Inc. detailed the progress of the project.

MOTION: APPROVE RESOLUTION NO. 2025-08-04 APPROVING AND AUTHORIZING THE EXECUTION OF CHANGE ORDER NO. 1 TO THE CONSTRUCTION CONTRACT WITH XIT PAVING & CONSTRUCTION, INC. FOR THE CITY OF LAVON BENTLY FARMS PAVING AND DRAINAGE IMPROVEMENTS, PHASE 2 (CIP-43) CONSTRUCTION PROJECT IN AN AMOUNT NOT TO EXCEED \$167,050.00 AND 45 CONSTRUCTION DAYS FOR ADDITIONAL PAVING IMPROVEMENTS TO SHOREVIEW DRIVE FROM CORN SILK LANE TO ROLLING MEADOW DRIVE; AND PROVIDING FOR AN EFFECTIVE DATE.

MOTION MADE: HEDGE

SECONDED: SHEPARD

APPROVED: UNANIMOUS (Absent, Jacob)

- D. Discussion and action regarding Resolution No. 2025-08-05 approving and authorizing the execution of Change Order No. 1 to the construction contract with DDM Construction Corporation for the City of Lavon CR 484 Paving (CIP-11) and Rosewood Drive Paving Improvements (CIP-35) Construction Projects in an amount not to exceed \$285,545.50 and 23 construction days for additional concrete paving and sidewalk improvements, a guard rail, and asphalt paving repairs; and providing for an effective date.

Ms. Dobbs presented information regarding the change order and City Engineer Mark Hill detailed the project.

MOTION: APPROVE RESOLUTION NO. 2025-08-05 APPROVING AND AUTHORIZING THE EXECUTION OF CHANGE ORDER NO. 1 TO THE CONSTRUCTION CONTRACT WITH DDM CONSTRUCTION CORPORATION FOR THE CITY OF LAVON CR 484 PAVING (CIP-11) AND ROSEWOOD DRIVE PAVING IMPROVEMENTS (CIP-35) CONSTRUCTION PROJECTS IN AN AMOUNT NOT TO EXCEED \$285,545.50 AND 23 CONSTRUCTION DAYS FOR ADDITIONAL CONCRETE PAVING AND SIDEWALK IMPROVEMENTS, A GUARD RAIL, AND ASPHALT PAVING REPAIRS; AND PROVIDING FOR AN EFFECTIVE DATE.

MOTION MADE: DILL

SECONDED: HEDGE

APPROVED: UNANIMOUS (Absent, Jacob)

- E. Discussion and action regarding Resolution No. 2025-08-06 approving and authorizing the execution of an Interlocal Agreement with Collin County for the 2018 Parks and Open Space

Bond Project for the purchase of approximately 0.986 acres of land located at 220 Forder Court; and providing an effective date.

Ms. Dobbs provided information regarding the Open Space Project Funding Assistance Program and potential projects involving park design and land acquisition.

MOTION: APPROVE RESOLUTION NO. 2025-08-06 APPROVING AND AUTHORIZING THE EXECUTION OF AN INTERLOCAL AGREEMENT WITH COLLIN COUNTY FOR THE 2018 PARKS AND OPEN SPACE BOND PROJECT FOR THE PURCHASE OF APPROXIMATELY 0.986 ACRES OF LAND LOCATED AT 220 FORDER COURT; AND PROVIDING AN EFFECTIVE DATE.

MOTION MADE: SHEPARD

SECONDED: COOK

APPROVED: UNANIMOUS (Absent, Jacob)

F. Discussion and action regarding board and commission appointments – Board of Adjustment for the Alternate 2 position.

Ms. Dobbs provided information regarding the open position on the Board of Adjustment.

MOTION: APPOINT SEAN HARRISON TO THE BOARD OF ADJUSTMENT, ALTERNATE 2 POSITION EXPIRING JANUARY 17, 2027.

MOTION MADE: SHEPARD

SECONDED: COOK

APPROVED: UNANIMOUS (Absent, Jacob)

9. EXECUTIVE SESSION

At 8:15 p.m. in accordance with Texas Government Code, Chapter 551, Subchapter D, the City Council recessed into Executive Session (closed meeting) to discuss the following items pursuant to Section 551.072 to deliberate the purchase, exchange, lease, or value of real property in the vicinity of 120 School Road; and pursuant to Section 551.087 (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1).

10. RECONVENE FROM EXECUTIVE SESSION

In accordance with the Texas Government Code, Section 551.001, et seq., Mayor Sanson reconvened the regular meeting at 8:29 p.m., stating no action was taken in executive session.

11. SET FUTURE MEETINGS AND AGENDA

August 19, 2025 – Regular Meeting

Public Hearing and Action on the Budget and Tax Rate

12. MAYOR SANSON ADJOURNED THE CITY COUNCIL MEETING AT 8:31 P.M.

DULY PASSED and APPROVED by the City Council of Lavon, Texas, on this 19th day of August 2025.

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary



CITY OF LAVON

Agenda Brief

MEETING: August 19, 2025

ITEM: 6 – B

Item:

CONSENT AGENDA

Approve Resolution No. **2025-08-07** approving and authorizing the execution of a contract with the Collin County Elections Administrator for Election Services related to the City's November 4, 2025, General Election.

Background:

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

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

The supporting information provided with the contract included an invoice for a \$13,507.50 deposit that is due by September 29, 2025, which is 90% of the total \$15,008.33 due for the election services.

Attachments:

- 1) Proposed Resolution and contract with Collin County Elections Administrator
- 2) Voting Locations, Dates and Times
- 3) Invoice/ Cost Share Information

CITY OF LAVON, TEXAS
RESOLUTION NO. 2025-08-07

Contract for Election Services November 4, 2025

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAVON, TEXAS APPROVING AND AUTHORIZING THE EXECUTION OF AN ELECTION SERVICES CONTRACT WITH THE COLLIN COUNTY ELECTIONS ADMINISTRATOR FOR ELECTION SERVICES RELATED TO THE NOVEMBER 4, 2025, GENERAL ELECTION; AND PROVIDING AN EFFECTIVE DATE.

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

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

WHEREAS, the City Council of the City of Lavon finds and determines that approving the contract with Collin County for the services described in the attached is in the best interests of the citizens of the City of Lavon.

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

SECTION 1. The City Council does hereby approve and authorize the execution of a contract with the Collin County Elections Administrator for Election Services related to the November 4, 2025, General Election such Contract attached hereto as Exhibit “A”.

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

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas on the 19th day of August 2025.

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary

CITY OF LAVON, TEXAS
RESOLUTION NO. 2025-08-07

EXHIBIT A

CONTRACT



JOINT ELECTION SERVICES CONTRACT
("Election Services Contract")

ELECTION SERVICES AGREEMENT

BETWEEN

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

AND

CITY OF LAVON
("Participating Political Subdivision")

FOR THE CONDUCT OF A JOINT ELECTION

TO BE HELD ON TUESDAY, NOVEMBER 4, 2025

TO BE ADMINISTERED BY THE COLLIN COUNTY ELECTIONS ADMINISTRATOR

1. ADMINISTRATION AND STATUTORY AUTHORITY

- a. Kaleb Breaux ("Kaleb Breaux") is the duly appointed County Elections Administrator ("Elections Administrator") of Collin County, Texas, and the Department Head of the Collin County Elections Department. As such, Mr. Breaux is the Election Administrator of Collin County, Texas and authorized by Subchapter D of Chapter 31 of Title 3 of the Texas Election Code to enter into this Election Services Contract with the contracting authority of the Participating Political Subdivision.
- b. The contracting authority of the Participating Political Subdivision is hereby participating in the Joint Election to be held in Collin County, Texas on Tuesday, November 4, 2025. The Participating Political Subdivision is hereby contracting with the Elections Administrator of Collin County, Texas and all other joining jurisdictions to perform the election services set forth in this Election Services Contract under Subchapter D of Chapter 31 of Title 3 of the Texas Election Code.

2. DUTIES AND SERVICES OF THE CONTRACTING ELECTION OFFICER

- a. The Contracting Election Officer shall be responsible for performing the following duties and shall furnish the following services and equipment:
 - i. The Contracting Election Officer will prepare and publish the required Notice of Election and post the required orders and resolutions to the Collin County Elections Department website.
 - ii. The Contracting Election Officer shall arrange for appointment, notification (including writ of election), training and compensation of all presiding judges, alternate judges, the judge of the Central Count Station and judge of the Early Voting Ballot Board.
 - iii. The Contracting Election Officer shall be responsible for notification of each Election Day and Early Voting presiding judge and alternate judge of his/her appointment. The presiding election judge of each vote center will use his/her discretion to determine when additional workers are needed, during peak voting hours.
 - iv. The Contracting Election Officer will determine the number of clerks to work in the Central Count Station and the number of clerks to work on the Ballot Board.
 1. Election judges shall attend the Contracting Election Officer's school of instruction (Election Law Class). A training event calendar will be provided.
 2. Election judges and alternate judges shall be responsible for picking up and returning election supplies to the County Election Warehouse located at 2010 Redbud Blvd., Suite 102, McKinney. Compensation for this pickup and delivery of supplies will be \$25.00.
 - v. The Contracting Election Officer shall compensate each election judge and worker. Each judge shall receive \$15.00 per hour, each alternate judge shall receive \$14.00 per hour, and each clerk shall receive \$13.00 per hour for services rendered. Overtime will be paid to each person working more than 40 hours per week.

- b. The Contracting Election Officer shall procure, prepare, and distribute voting machines, election kits, and election supplies.
 - i. The Contracting Election Officer shall secure election kits, which include the legal documentation required to hold an election and all supplies.
 - ii. The Contracting Election Officer shall secure the tables, chairs, and legal documentation required to run the Central Count Station.
 - iii. The Contracting Election Officer shall provide all lists of registered voters required for use on Election Day and for the Early Voting period required by law.
 - iv. The Contracting Election Officer shall procure and arrange for the distribution of all election equipment and supplies required to hold an election.
 - 1. Equipment includes the rental of ES&S ExpressVote Universal Voting Machines (EVS 6.1.1.0), ES&S Ballot on Demand System, ES&S DS200 Ballot Counters (EVS 6.1.1.0), ES&S Model DS450 and DS850 High-Speed Scanners/Tabulators (EVS 6.1.1.0), ADA compliant headphones and keypads, voting signs, and election supply cabinets.
 - 2. Supplies include paper ballot cards, Early Voting and Election Day supply kits, provisional ballot kits, security seals, pens, tape, markers, etc.
- c. The Contracting Election Officer, Kaleb Breau, shall be appointed the Early Voting Clerk.
 - i. The Contracting Election Officer shall supervise and conduct Early Voting by mail and in person and shall secure personnel to serve as Early Voting Deputies.
 - ii. The Contracting Election Officer shall select the Early Voting polling locations and arrange for the use of each.
 - iii. Early Voting by personal appearance for the Participating Political Subdivision shall be conducted during the Early Voting dates and times and at the locations listed in "Exhibit A" attached and incorporated by reference into this Election Services Contract.
 - iv. All applications for an Early Voting mail ballot shall be received and processed by the Collin County Elections Administration Office located at 2010 Redbud Blvd., Suite 102, McKinney, Texas 75069.
 - 1. Applications for mail ballots erroneously mailed to the Participating Political Subdivision shall immediately be faxed to the Contracting Officer for timely processing. The original application shall then be forwarded to the Contracting Election Officer for proper retention.
 - 2. All Federal Post Card Applications (FPCA) will be sent a mail ballot. No postage is required.
 - v. All Early Voting ballots (those cast by mail and those cast by personal appearance) shall be prepared for counting by the Early Voting Ballot Board in accordance with Section 87.000 of the Texas Election Code. The Contracting Officer shall appoint the presiding judge of this Board.
- d. The Contracting Election Officer shall select the Election Day vote centers and arrange for the use of each.
 - i. The Participating Political Subdivision shall assume the responsibility of remitting their portion of cost of all employee services required to provide access, provide security or provide custodial services for the vote centers.
 - ii. The Election Day vote centers are listed in "Exhibit B", attached and incorporated by reference into this Election Services Contract.

- e. The Contracting Election Officer shall be responsible for establishing and operating the Central Count Station to receive and tabulate the voted ballots in accordance with Section 127.001 of the Election Code and of this agreement. The Central Count Station Manager shall be Kaleb Breaux. The Central Count Station Judge shall be Kathi-Ann Rivard. The Tabulation Supervisor shall be Brian Griesbach.
 - i. The Tabulation Supervisor shall prepare, test and run the County's tabulation system in accordance with statutory requirements and county policies, under the auspices of the Contracting Election Officer.
 - ii. The Public Logic and Accuracy Test and Hash Validation of the electronic voting system shall be conducted in accordance with Texas Election Code. The Contracting Election Officer will post the required Notice of Logic and Accuracy Testing and Hash Validation.
 - iii. Election night reports will be available to the Participating Political Subdivision at the Central Counting Station on election night. Provisional ballots will be tabulated after election night in accordance with State law.
 - iv. The Contracting Election Officer shall prepare the unofficial canvass report after all precincts have been counted, and will provide canvassing documents to the Participating Political Subdivision as soon as possible after all returns have been tallied.
 - v. The Contracting Election Officer shall be appointed as the custodian of the voted ballots and shall retain all election materials for a period of 22 months.
 - 1. Pending no litigation and as prescribed by law, the voted ballots shall be shredded 22 months after the election.
- f. The Contracting Election Officer shall conduct a partial manual count as prescribed by Section 127.201 of the Texas Election Code and submit a written report to the Participating Political Subdivision in a timely manner. If applicable, a written report shall be submitted to the Secretary of State as required by Section 127.201 of the aforementioned code.

3. DUTIES AND SERVICES OF THE PARTICIPATING POLITICAL SUBDIVISION

- a. The Participating Political Subdivision shall assume the following duties:
 - i. The Participating Political Subdivision will prepare, adopt, and publish all legally required election orders, resolutions, and other documents required by, or of, their governing bodies. The Participating Political Subdivision are required to send Collin County Elections Department a copy of any election order or resolution related to this Joint Election within three business days of publishing, adopting or ordering it.
 - ii. The Participating Political Subdivision shall provide the Contracting Election Officer with an updated map and street index of their jurisdiction in an electronic (PDF and shape files preferred) or printed format as soon as possible but no later than Friday, August 8, 2025.
 - iii. The Participating Political Subdivision shall procure and provide the Contracting Election Officer with the ballot layout and Spanish translation in an electronic format.
 - 1. The Participating Political Subdivision shall deliver to the Contracting Election Officer as soon as possible, but no later than 5:00 p.m. Monday, August 25, 2025, the official wording for the Participating Political Subdivision's November 4, 2025 Joint Election.
 - 2. The Participating Political Subdivision shall approve the ballot proofs format within 24 hours of receiving the ballot proof and prior to the final printing.

- a. If the Participating Political Subdivision fails to approve the ballot proofs within 24 hours of receiving the proofs, the Contracting Election Officer will presume that the ballot proofs have been approved by the Participating Political Subdivision. Any costs incurred by making any changes to the ballot (designing, printing, programming, etc.) from this point forward will be the responsibility of the Participating Political Subdivision.
 - iv. The Participating Political Subdivision shall compensate the Contracting Election Officer for all associated costs including any additional verified cost incurred in the process of running this election or for a manual recount, this election may require, consistent with charges and hourly rates shown on "Exhibit C" for required services.
 1. The charges incurred during the manual recount are outlined in Sec. 212 of the Texas Election Code.
 - b. The Participating Political Subdivision shall pay the Contracting Election Officer 90% of the estimated cost to run the said election prior to Monday, September 29, 2025. The Contracting Election Officer shall place the funds in a "contract fund" as prescribed by Section 31.100 of the Texas Election Code. The deposit should be made payable to the "Collin County Treasury" with a note "For election services" included with the check documentation and delivered to the Collin County Treasury, 2300 Bloomdale Rd., #3138, McKinney, Texas 75071.
 - c. The Participating Political Subdivision shall pay the cost of conducting said election, less partial payment, including the 10% administrative fee, pursuant to the Texas Election Code, Section 31.100, within 30 days from the date of final billing. Additionally, all payments in excess of the final cost to perform the election will be refunded to the Participating Political Subdivision.
4. COST OF SERVICES.
- a. See "Exhibit C".
 - b. Note: A Participating Political Subdivision shall incur a minimum cost of \$3,850.00 to conduct a joint election with the Collin County Elections Department.
5. RUNOFF ELECTIONS
- a. Each Participating Political Subdivision shall have the option of extending the terms of this contract through its Runoff Election, if applicable. In the event of such Runoff Election, the terms of this contract shall automatically extend unless the Participating Political Subdivision notifies the Elections Administrator in writing within 3 business days of the original election.
 - b. Each Participating Political Subdivision shall reserve the right to reduce the number of Early Voting polling locations and/or Election Day vote centers in a Runoff Election. If necessary, any voting changes made by a Participating Political Subdivision between the original election and the Runoff Election shall be submitted by the authority making the change to the United States Department of Justice for the preclearance required by the Federal Voting Rights Act of 1965, as amended.
 - c. Each Participating Political Subdivision agrees to order any Runoff Election(s) at its meeting for canvassing the votes from November 4, 2025 Joint Election, and to conduct its drawing for ballot positions at, or immediately following, such meeting in order to expedite preparations for its Runoff Election.
 - d. Each Participating Political Subdivision eligible to hold Runoff Elections after the November 4, 2025 Uniform Election Date agrees that the date of a necessary Runoff Election shall be held in accordance with the Texas Election Code, which will be Saturday, December 13, 2025.

6. GENERAL PROVISIONS

- a. Nothing contained in this Election Services Contract shall authorize or permit a change in the officer with whom, or the place at which any document or record relating to the Participating Political Subdivision's November 4, 2025 Joint Election are to be filed, or the place at which any function is to be carried out, or any nontransferable functions specified under Section 31.096 of the Texas Election Code.
- b. Upon request, the Contracting Election Officer will provide copies of all invoices and other charges received in the process of running said election for the Participating Political Subdivision.
- c. If the Participating Political Subdivision cancels their elections pursuant to Section 2.053 of the Texas Election Code, the Participating Political Subdivision shall pay the Contracting Officer a contract preparation fee of \$75.00 and will not be liable for any further costs incurred by the Contracting Officer.
- d. The Contracting Officer shall file copies of this contract with the County Judge and the County Auditor of Collin County, Texas.

WITNESS BY MY HAND THIS ____ DAY OF _____ 2025.

Kaleb Breaux, Elections Administrator
Collin County, Texas

WITNESS BY MY HAND THIS ____ DAY OF _____ 2025.

Approved By:

Witnessed By:

Signed: _____

Signed: _____

Name: _____

Name: _____

Title: _____

Title: _____

November 4, 2025 Joint General and Special Elections - Early Voting Locations, Dates and Hours
(4 de noviembre de 2025 Elección general y especial conjunta - Lugares de Votación Temprana, Fechas y Horas)

Important Note: Eligible Collin County registered voters (with an effective date of registration on or before November 4, 2025) may vote at any Early Voting location.

(Nota importante: Los votantes registrados elegibles del Condado de Collin (con una fecha efectiva de registro en o antes del 4 de noviembre de 2025) pueden votar en cualquier lugar de votación anticipada.)

Sunday <i>(Domingo)</i>	Monday <i>(Lunes)</i>	Tuesday <i>(Martes)</i>	Wednesday <i>(Miércoles)</i>	Thursday <i>(Jueves)</i>	Friday <i>(Viernes)</i>	Saturday <i>(Sábado)</i>
October 19 No Voting <i>(19 de octubre)</i> <i>(Sin votar)</i>	October 20 Early Voting <i>(20 de octubre)</i> <i>(Votación adelantada)</i> 8 am – 5 pm	October 21 Early Voting <i>(21 de octubre)</i> <i>(Votación adelantada)</i> 8 am – 5 pm	October 22 Early Voting <i>(22 de octubre)</i> <i>(Votación adelantada)</i> 8 am – 5 pm	October 23 Early Voting <i>(23 de octubre)</i> <i>(Votación adelantada)</i> 8 am – 5 pm	October 24 Early Voting <i>(24 de octubre)</i> <i>(Votación adelantada)</i> 8 am – 5 pm	October 25 Early Voting <i>(25 de octubre)</i> <i>(Votación adelantada)</i> 7 am – 7 pm
October 26 Early Voting <i>(26 de octubre)</i> <i>(Votación adelantada)</i> 11 am – 5 pm	October 27 Early Voting <i>(27 de octubre)</i> <i>(Votación adelantada)</i> 7am - 7pm	October 28 Early Voting <i>(28 de octubre)</i> <i>(Votación adelantada)</i> 7am - 7pm	October 29 Early Voting <i>(29 de octubre)</i> <i>(Votación adelantada)</i> 7am - 7pm	October 30 Early Voting <i>(30 de octubre)</i> <i>(Votación adelantada)</i> 7am - 7pm	October 31 Early Voting <i>(31 de octubre)</i> <i>(Votación adelantada)</i> 7am - 7pm	November 1 No Voting <i>(1 de noviembre)</i> <i>(Sin votar)</i>

Polling Location <i>(Lugar de Votación)</i>	Room Name <i>(Nombre de la habitación)</i>	Address <i>(Dirección)</i>	City <i>(Ciudad)</i>	Zip Code <i>(Código postal)</i>
Allen ISD Service Center	Main Lobby	1451 N. Watters Rd.	Allen	75013
Allen Municipal Courts Facility	Community Room	301 Century Pkwy.	Allen	75013
Anna Municipal Complex	Lobby	120 W. 7th St.	Anna	75409
Blue Ridge ISD Administration Building	Board of Trustees Board Room	318 W. School St.	Blue Ridge	75424
Carpenter Park Recreation Center	South Lobby	6701 Coit Rd.	Plano	75024
Collin College Celina Campus	Classroom CEC110	2505 Kinship Pkwy.	Celina	75009
Collin College Farmersville Campus	FVC Atrium 2	501 S. Collin Pkwy.	Farmersville	75442
Collin College Frisco Campus	Building J, Room 113	9700 Wade Blvd.	Frisco	75035
Collin College Higher Education Center	Atrium 1	3452 Spur 399	McKinney	75069
Collin College McKinney Campus	Atrium 3	2200 University Dr.	McKinney	75071

Polling Location (Lugar de Votación)	Room Name (Nombre de la habitación)	Address (Dirección)	City (Ciudad)	Zip Code (Código postal)
Collin College Plano Campus	Library Atrium	4000 Jupiter Rd.	Plano	75074
Collin College Wylie Campus	WSC Atrium 1	391 Country Club Rd.	Wylie	75098
Collin County Elections Office	Voting Room	2010 Redbud Blvd., Suite 102	McKinney	75069
Davis Library	Program Room	7501 Independence Pkwy. A	Plano	75025
Frisco Fire Station #05	Training Room	14300 Eldorado Pkwy.	Frisco	75035
Frisco Fire Station #08	Training Room	14700 Rolater Rd.	Frisco	75035
Gay Library	Meeting Room	6861 W. Eldorado Pkwy.	McKinney	75070
Haggard Library	Programs Room	2501 Coit Rd.	Plano	75075
Harrington Library	Program Room	1501 18th St.	Plano	75074
Josephine Community Center	Council Chambers	404 Main St.	Josephine	75173
Lavon City Hall	Gymnasium	120 School Rd.	Lavon	75166
Lovejoy ISD Administration Building	Portable #1 Training Room	259 Country Club Rd.	Allen	75002
Lucas Community Center	Community Room	665 Country Club Rd.	Lucas	75002
McKinney City Hall	Fitzhugh Event Space Rm #145	401 E. Virginia St.	McKinney	75069
McKinney Fire Station #05	Community Room	6600 Virginia Pkwy.	McKinney	75071
McKinney Fire Station #07	Community Room	861 Independence Pkwy.	McKinney	75072
McKinney Fire Station #09	Community Room	4900 Summit View Dr.	McKinney	75071
McKinney Fire Station #10	Community Room	1150 Olympic Crossing	McKinney	75071
Melissa City Hall		3411 Barker Avenue	Melissa	75454
Michael J. Felix Community Center	Rooms A and B	3815-E Sachse Rd.	Sachse	75048
Murphy Community Center	Homer and Marie Adams Room	205 N. Murphy Rd.	Murphy	75094
Parker City Hall	Council Chambers	5700 E. Parker Rd.	Parker	75002
Parr Library	Programs Room	6200 Windhaven Pkwy.	Plano	75093
Plano ISD Administration Center	Lobby	2700 W. 15th St.	Plano	75075

Polling Location (Lugar de Votación)	Room Name (Nombre de la habitación)	Address (Dirección)	City (Ciudad)	Zip Code (Código postal)
Princeton Municipal Center	615 Training Room	2000 E. Princeton Dr.	Princeton	75407
Prosper Town Hall	Community Room	250 W. First St.	Prosper	75078
Renner-Frankford Branch Library	Auditorium	6400 Frankford Rd.	Dallas	75252
St. Paul Town Hall	Council Chambers	2505 Butcher's Block	St. Paul	75098
Terry Pope Administration Building	Community ISD Board Room	611 N. FM 1138	Nevada	75173
The Grove at Frisco Commons	Game Room C	8300 McKinney Rd.	Frisco	75034
Wylie Community Park Center	Meeting Room East	800 Thomas St. #100	Wylie	75098

***Polling locations are subject to change. For the most current list of locations, please visit the Elections webpage at www.collincountytx.gov/elections.**

*(*Los lugares de votación están sujetos a cambios. Para obtener la lista más actualizada de ubicaciones, visite la página web de Elecciones en www.collincountytx.gov/elections.)*

Applications for ballot by mail may be mailed and must be received no later than the close of business on October 24, 2025, to:

(Las solicitudes de boleta por correo pueden enviarse por correo y deben recibirse a más tardar el 24 de octubre de 2025 para:)

Kaleb Breaux, Early Voting Clerk

2010 Redbud Blvd. Suite 102

McKinney, Texas 75069

972-547-1900

www.collincountytx.gov

Applications for ballot by mail may also be faxed or emailed and must be received no later than the close of business on October 24, 2025. For an application for ballot by mail submitted by telephonic facsimile machine or electronic transmission to be effective, the hard copy of the application must also be submitted by mail and be received by the early voting clerk not later than the fourth business day after the transmission by telephonic facsimile machine or electronic transmission is received. (Texas Election Code 84.007)

(Las solicitudes de boleta por correo también pueden enviarse por fax o correo electrónico y deben recibirse antes del cierre de operaciones el 24 de octubre de 2025. Para que una solicitud de boleta por correo enviada por máquina de fax o transmisión electrónica sea efectiva, la copia impresa de la solicitud también debe presentarse por correo y ser recibida por el secretario de votación anticipada a más tardar el cuarto día hábil posterior a la recepción de la transmisión por fax o máquina electrónica de fax. (Código Electoral de Texas 84.007).)

Fax (Fax) – 972-547-1996

Email (Correo electrónico) – absenteemailballoting@collincountytx.gov

Election Day Vote Centers for the November 4, 2025 Joint General and Special Election – 7 am - 7 pm*

(Centros de votación del día de las elecciones para las Elección de general y especial conjunta del 4 de noviembre de 2025 – 7 am – 7pm)*

Important Note: Eligible Collin County registered voters (with an effective date of registration on or before November 4, 2025) may vote at any Election Day location.

(Nota importante: Los votantes registrados elegibles del Condado de Collin (con una fecha efectiva de registro en o antes del 4 de noviembre de 2025 puede votar en cualquier lugar el día de las elecciones.)

Polling Location (Lugar de Votación)	Room Name (Nombre de la habitación)	Address (Dirección)	City (Ciudad)	Zip Code (Código postal)
Aldridge Elementary School	Gym	720 Pleasant Valley Ln.	Richardson	75080
Allen ISD Service Center	Main Lobby	1451 N. Watters Rd.	Allen	75013
Allen Municipal Courts Facility	Community Room	301 Century Pkwy.	Allen	75013
Anna ISD Special Programs Building	Board Room	201 E. 7th St.	Anna	75409
Anna Municipal Complex	Lobby	120 W. 7th St.	Anna	75409
Barksdale Elementary School	Gymnasium	2424 Midway Rd.	Plano	75093
Benton Staley Middle School	Auxiliary Gym	6927 Stadium Dr.	Frisco	75033
Blue Ridge ISD Administration Building	Board of Trustees Board Room	318 W. School St.	Blue Ridge	75424
Bowman Middle School	North Entrance, H-Hallway	2501 Jupiter Rd.	Plano	75074
Carpenter Park Recreation Center	South Lobby	6701 Coit Rd.	Plano	75024
Chandler Elementary School	Gymnasium	1000 Water Oak Dr.	Allen	75002
Children's Health StarCenter	Party Room A & B	6993 Star Ave.	McKinney	75070
Children's Health Stadium at Prosper ISD	Community Room	2000 Stadium Dr.	Prosper	75078
Christ the Servant Lutheran Church	Fellowship Hall	821 S. Greenville Ave.	Allen	75002
Christie Elementary School	Gym	3801 Rainier Rd	Plano	75023
Clark High School	Conference Room 100W	523 Spring Creek Pkwy.	Plano	75023
Collin College Celina Campus	Classroom CEC110	2505 Kinship Pkwy.	Celina	75009
Collin College Farmersville Campus	FVC Atrium 2	501 S. Collin Pkwy.	Farmersville	75442
Collin College Frisco Campus	Building J, Room 113	9700 Wade Blvd.	Frisco	75035
Collin College Higher Education Center	Atrium 1	3452 Spur 399	McKinney	75069

Polling Location (Lugar de Votación)	Room Name (Nombre de la habitación)	Address (Dirección)	City (Ciudad)	Zip Code (Código postal)
Collin College McKinney Campus	Atrium 3	2200 University Dr.	McKinney	75071
Collin College Plano Campus	Library Atrium	4000 Jupiter Rd.	Plano	75074
Collin College Wylie Campus	WSC Atrium 1	391 Country Club Rd.	Wylie	75098
Collin County Elections Office	Voting Room	2010 Redbud Blvd., Suite 102	McKinney	75069
Comerica Center	Lobby	2601 Avenue of the Stars	Frisco	75034
Curtis Middle School	Gymnasium	1530 Rivercrest Blvd.	Allen	75002
Daffron Elementary School	Gymnasium	3900 Preston Meadow Dr.	Plano	75093
Davis Library	Program Room	7501 Independence Pkwy. A	Plano	75025
Dowell Middle School	Gym Hallway	301 S. Ridge Rd.	McKinney	75072
Ereckson Middle School	Gymnasium	450 Tatum Dr.	Allen	75013
Evans Middle School	Library	6998 W. Eldorado Pkwy.	McKinney	75072
Ford Middle School	Gymnasium	630 Park Place Dr.	Allen	75002
Fowler Middle School	Gymnasium	3801 McDermott Rd.	Plano	75025
Frankford Middle School	Gymnasium	7706 Osage Plaza Pkwy.	Dallas	75252
Frisco Fire Station #05	Training Room	14300 Eldorado Pkwy.	Frisco	75035
Frisco Fire Station #08	Training Room	14700 Rolater Rd.	Frisco	75035
Gateway Church Prosper Campus	Main Lobby	4331 Prosper Trl.	Prosper	75078
Gay Library	Meeting Room	6861 W. Eldorado Pkwy.	McKinney	75070
Haggar Elementary School	Library	17820 Campbell Rd.	Dallas	75252
Haggard Library	Programs Room	2501 Coit Rd.	Plano	75075
Harrington Library	Program Room	1501 18th St.	Plano	75074
Haun Elementary School	Gymnasium	4500 Quincy Ln.	Plano	75024
Hendrick Middle School	Gym	7400 Red River Dr.	Plano	75025
Islamic Association of Collin County	Gymnasium	6401 Independence Pkwy.	Plano	75023
Islamic Center of Frisco	Multipurpose Room	11137 Frisco St.	Frisco	75033

Polling Location <i>(Lugar de Votación)</i>	Room Name <i>(Nombre de la habitación)</i>	Address <i>(Dirección)</i>	City <i>(Ciudad)</i>	Zip Code <i>(Código postal)</i>
Josephine Community Center	Council Chambers	404 Main St.	Josephine	75173
Lavon City Hall	Gymnasium	120 School Rd.	Lavon	75166
Lovejoy ISD Administration Building	Portable #1 Training Room	259 Country Club Rd.	Allen	75002
Lucas Community Center	Community Room	665 Country Club Rd.	Lucas	75002
McKinney City Hall	Fitzhugh Event Space Rm #145	401 E. Virginia St.	McKinney	75069
McKinney Fire Station #05	Community Room	6600 Virginia Pkwy.	McKinney	75071
McKinney Fire Station #07	Community Room	861 Independence Pkwy.	McKinney	75072
McKinney Fire Station #09	Community Room	4900 Summit View Dr.	McKinney	75071
McKinney Fire Station #10	Community Room	1150 Olympic Crossing	McKinney	75071
McKinney Boyd High School	Library	600 Lake Forest Dr.	McKinney	75071
McKinney North High School	Auditorium Lobby	2550 Wilmeth Rd.	McKinney	75071
McKinney Senior Recreation Center	Meeting Room A&B	1400 S. College St.	McKinney	75069
Melissa City Hall		3411 Barker Avenue	Melissa	75454
Melissa Public Safety Building	Court Room	2402 McKinney St.	Melissa	75454
Melissa United Methodist Church	Worship Center	3851 McKinney St.	Melissa	75454
Michael J. Felix Community Center	Rooms A and B	3815-E Sachse Rd.	Sachse	75048
Miller Elementary School	Gym	5651 Coventry Dr.	Richardson	75082
Murphy Community Center	Homer and Marie Adams Room	205 N. Murphy Rd.	Murphy	75094
Old Settler's Recreation Center	North Multi-Purpose Room	1201 E. Louisiana St.	McKinney	75069
Otto Middle School	Small Gym	504 North Star Rd.	Plano	75074
Parker City Hall	Council Chambers	5700 E. Parker Rd.	Parker	75002
Parr Library	Programs Room	6200 Windhaven Pkwy.	Plano	75093
Plano ISD Administration Center	Lobby	2700 W. 15th St.	Plano	75075
Plano West Senior High	Gym	5601 W Parker Rd.	Plano	75093
Preston Elementary School	Gymnasium	2455 Hilliard Dr.	Allen	75013

Polling Location <i>(Lugar de Votación)</i>	Room Name <i>(Nombre de la habitación)</i>	Address <i>(Dirección)</i>	City <i>(Ciudad)</i>	Zip Code <i>(Código postal)</i>
Princeton Municipal Center	615 Training Room	2000 E. Princeton Dr.	Princeton	75407
Prosper Town Hall	Community Room	250 W. First St.	Prosper	75078
Renner-Frankford Library	Auditorium	6400 Frankford Rd.	Dallas	75252
Royse City ISD Mike McKinney Maintenance Facility	Training Room	1420 FM 1777	Royse City	75189
Sam Carter Service Center	Lobby	12025 Rolater Rd.	Frisco	75035
Scoggins Middle School	Gymnasium	7070 Stacy Rd.	McKinney	75070
Seis Lagos Community Services Association	Main Room	222 Seis Lagos Trl.	Wylie	75098
Shepton High School	Small Gym	5505 Plano Pkwy.	Plano	75093
Shiloh Missionary Baptist Church	Youth Church	920 E. 14th St.	Plano	75074
Sigler Elementary School	Gym	1400 Janwood Dr.	Plano	75075
Southfork Mobile Home Park	Event Room	216 Southfork Blvd.	Wylie	75098
St. Paul Town Hall	Council Chambers	2505 Butcher's Block	St. Paul	75098
Stinson Elementary School	Gymnasium	4201 Greenfield Dr.	Richardson	75082
Stonebridge United Methodist Church	Fellowship Hall	1800 S. Stonebridge Dr.	McKinney	75072
Terry Pope Administration Building	Community ISD Board Room	611 N. FM 1138	Nevada	75173
The Grove at Frisco Commons	Game Room C	8300 McKinney Rd.	Frisco	75034
UTD Callier Clinical Research Center	Lobby	811 Synergy Park Blvd.	Richardson	75080
Vale Frisco Apartments	The Play Room	12050 Research Rd.	Frisco	75033
Verona Baptist Church	Fellowship Hall	7204 FM 1377	Blue Ridge	75424
Weston Community Center	Main Room	117 Main St.	Weston	75097

***Polling locations are subject to change. For the most current list of locations, please visit the Elections webpage at www.collincountytx.gov/elections.**

*(*Los lugares de votación están sujetos a cambios. Para obtener la lista más actualizada de ubicaciones, visite la página web de Elecciones en www.collincountytx.gov/elections.)*

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(Las solicitudes de boleta por correo pueden enviarse por correo y deben recibirse a más tardar el 24 de octubre de 2025 para:)

Kaleb Breaux, Early Voting Clerk
2010 Redbud Blvd. Suite 102
McKinney, Texas 75069
972-547-1900
www.collincountytx.gov

Applications for ballot by mail may also be faxed or emailed and must be received no later than the close of business on October 24, 2025. For an application for ballot by mail submitted by telephonic facsimile machine or electronic transmission to be effective, the hard copy of the application must also be submitted by mail and be received by the early voting clerk not later than the fourth business day after the transmission by telephonic facsimile machine or electronic transmission is received. (Texas Election Code 84.007)

(Las solicitudes de boleta por correo también pueden enviarse por fax o correo electrónico y deben recibirse antes del cierre de operaciones el 24 de octubre de 2025. Para que una solicitud de boleta por correo enviada por máquina de fax o transmisión electrónica sea efectiva, la copia impresa de la solicitud también debe presentarse por correo y ser recibida por el secretario de votación anticipada a más tardar el cuarto día hábil posterior a la recepción de la transmisión por fax o máquina electrónica de fax. (Código Electoral de Texas 84.007).)

Fax (Fax) – 972-547-1996
Email (Correo electrónico) – absenteemailballoting@collincountytx.gov

Collin County Election Services
November 4, 2025 Joint Election

Lavon City

Registered Voters
Percentage

5,514
0.6536219%

Category	Estimated Polling Locations	Estimated Units or Description	Cost Per Unit	Estimated Election Expenses	Estimated Entity Expenses
Early Voting by Mail					
Kits - Mail Ballots		3,500	\$ 1.15	\$ 4,025.00	\$ 26.31
Postage		3,500	\$ 0.88	\$ 3,080.00	\$ 20.13
Paper Ballot Printing Services		0	\$ 0.38	\$ -	\$ -
Paper Ballot Shipping (per box)		0	\$ 30.00	\$ -	\$ -
Mail Ballot Paper Stock		3,500	\$ 0.12	\$ 420.00	\$ 2.75
Category Subtotal				\$ 7,525.00	\$ 49.19
General Election Expenses					
Mileage			Per Election	\$ 100.00	\$ 0.65
		8 vans for 4 weeks @ \$650 per week			
Van / Car Rental			Per Election	\$ 20,800.00	\$ 135.95
Election Night Receiving Cover			Per Election	\$ 3,037.34	\$ 19.85
Polling Place Rental			Per Election	\$ 10,000.00	\$ 65.36
Notice of Election			Per Election	\$ 10,000.00	\$ 65.36
Security - EV			Per Election	\$ 1,000.00	\$ 6.54
Security - ED including Traffic Control			Per Election	\$ 1,000.00	\$ 6.54
Early Voting Ballot Board			Per Election	\$ 16,000.00	\$ 104.58
FICA - Election Workers		\$ -	Per Election	\$ -	\$ -
County Employee/IT Overtime - EV/ED			Per Election	\$ 40,000.00	\$ 261.45
Process Pollworker Checks - EV	42	420	\$ 1.50	\$ 630.00	\$ 4.12
Process Pollworker Checks - ED	91	910	\$ 1.50	\$ 1,365.00	\$ 8.92
Drayage Per Location - ED	91	182	\$ 202.00	\$ 36,764.00	\$ 240.30
Drayage Per Location - EV	42	42	\$ 202.00	\$ 8,484.00	\$ 55.45
Category Subtotal				\$ 149,180.34	\$ 975.08
Programming					
			# of Coding Elements		
Coding Services				\$ 15,000.00	\$ 98.04
Balotar Programming			Per Election	\$ 1,400.00	\$ 9.15
Category Subtotal				\$ 16,400.00	\$ 107.19
Early Voting by Personal Appearance					
Election Judge OT - EV (with OT)			\$ 15.00	\$ 118,965.00	\$ 777.58
Alternate Judge OT - EV (with OT)			\$ 14.00	\$ 109,284.00	\$ 714.30
Clerk OT - EV (10 per location, with OT)			\$ 13.00	\$ 998,130.00	\$ 6,524.00
ES&S Support Staff / Field Techs - EV			36 days	\$ 120,285.00	\$ 786.21
Equipment Assembly - EV	42	42	\$ 50.00	\$ 2,100.00	\$ 13.73
Category Subtotal				\$ 1,348,764.00	\$ 8,815.82
Election Day and Tabulation					
Election Day/Post Election Vendor Support			11 Days	\$ 85,140.00	\$ 556.49
Notice of Inspection/Tabulation Test			Per Election	\$ -	\$ -
Category Subtotal				\$ 85,140.00	\$ 556.49

Lavon City

Registered Voters
Percentage5,514
0.6536219%

Category	Estimated Polling Locations	Estimated Units or Description	Cost Per Unit	Estimated Election Expenses	Estimated Entity Expenses
Supply Cost					
Ballots - Card Stock ExpressVote - EV		1,300	\$ 0.20	\$ 260.00	\$ 1.70
Ballots - Card Stock ExpressVote - ED		3,000	\$ 0.15	\$ 450.00	\$ 2.94
Test Ballots		4,000	\$ 0.29	\$ 1,160.00	\$ 7.58
Kits - ED	42	42	\$ 60.00	\$ 2,520.00	\$ 16.47
Kits - EV	91	91	\$ 32.00	\$ 2,912.00	\$ 19.03
Kits - Provisional EV	42	42	\$ 52.00	\$ 2,184.00	\$ 14.28
Kits - Provisional ED	91	91	\$ 45.00	\$ 4,095.00	\$ 26.77
Polling Place Maps - EV	42	42	\$ 25.00	\$ 1,050.00	\$ 6.86
Polling Place Maps - ED	91	91	\$ 25.00	\$ 2,275.00	\$ 14.87
Signs Metal (5 per location)	133	665	\$ 5.00	\$ 3,325.00	\$ 21.73
Signs Plastic	133	133	\$ 2.00	\$ 266.00	\$ 1.74
Ballot Card Stock - Full Face - EV	42	156,000	\$ 0.24	\$ 36,660.00	\$ 239.62
Ballot Card Stock - Full Face - ED	91	104,000	\$ 0.19	\$ 19,240.00	\$ 125.76
Ballots - Sample - All Packs	0	0	Per Election	\$ 3,000.00	\$ 19.61
Printer Labels - EV (1 roll per location)	42	168	\$ 7.20	\$ 1,209.60	\$ 7.91
Printer Labels - ED (1 roll per location)	91	182	\$ 7.20	\$ 1,310.40	\$ 8.57
Category Subtotal				\$ 81,917.00	\$ 535.43
Equipment					
Cabinet Security - EV	42	42	\$ 200.00	\$ 8,400.00	\$ 54.90
Cabinet Security - ED	91	91	\$ 200.00	\$ 18,200.00	\$ 118.96
Computer Cabinet - EV	42	0	\$ 50.00	\$ -	\$ -
DS200 Ballot Counter - EV	42	42	\$ 350.00	\$ 14,700.00	\$ 96.08
DS200 Ballot Counter - ED	91	91	\$ 350.00	\$ 31,850.00	\$ 208.18
ExpressVote - EV (1 per location)	42	42	\$ 200.00	\$ 8,400.00	\$ 54.90
Expres Vote - ED (1 per location)	91	91	\$ 200.00	\$ 18,200.00	\$ 118.96
BOD Printer & Laptop - EV	42	84	\$ 250.00	\$ 21,000.00	\$ 137.26
BOD Printer & Laptop - ED	91	182	\$ 250.00	\$ 45,500.00	\$ 297.40
Category Subtotal				\$ 166,250.00	\$ 1,086.65
Personnel					
Election Judge - ED			\$ 15.00	\$ 26,425.00	\$ 172.72
Alternate Election Judge - ED			\$ 14.00	\$ 23,835.00	\$ 155.79
Clerk - ED (10 per location)			\$ 13.00	\$ 182,000.00	\$ 1,189.59
Category Subtotal				\$ 232,260.00	\$ 1,518.10
Election Expense				\$ 2,087,436.34	\$ 13,643.94
Cost (minimum)					\$ 13,643.94
10% Administrative Fee					\$ 1,364.39
Total Cost					\$ 15,008.33
90% deposit due Monday, September 29 , 2025					\$ 13,507.50



CITY OF LAVON Agenda Brief

MEETING: August 19, 2025

ITEM: 6 - C

Items:

CONSENT AGENDA

Approve Resolution No. **2025-08-08** approving a Negotiated Settlement between the Atmos Cities Steering Committee (“ACSC”) and Atmos Energy Corp., Mid-Tex Division regarding the Company’s 2025 Rate Review Mechanism Filing; declaring existing rates to be unreasonable; adopting tariffs that reflect rate adjustments consistent with the Negotiated Settlement; finding the rates to be set by the attached settlement tariffs to be just and reasonable and in the public interest; approving an attachment establishing a benchmark for pensions and retiree medical benefits; requiring the Company to reimburse ACSC’s reasonable ratemaking expenses; determining that this Resolution was passed in accordance with the requirements of the Texas Open Meetings Act; adopting a savings clause; declaring an effective date; and requiring delivery of this Resolution to the Company and the ACSC’s legal counsel.

BACKGROUND AND SUMMARY

The City of Lavon, along with 181 other Mid-Texas cities served by Atmos Energy Corporation, Mid-Tex Division (“Atmos Mid-Tex” or “Company”), is a member of the Atmos Cities Steering Committee (“ACSC”). In 2007, ACSC and Atmos Mid-Tex settled a rate application filed by the Company pursuant to Section 104.301 of the Texas Utilities Code for an interim rate adjustment commonly referred to as a GRIP filing (arising out of the Gas Reliability Infrastructure Program legislation). That settlement created a substitute rate review process, referred to as Rate Review Mechanism (“RRM”), as a substitute for future filings under the GRIP statute.

Since 2007, there have been several modifications to the original RRM Tariff. The most recent iteration of an RRM Tariff was reflected in an ordinance adopted by ACSC members in 2018. On or about April 21, 2025, the Company filed a rate request pursuant to the RRM Tariff adopted by ACSC members. The Company claimed that its cost-of-service in a test year ending December 31, 2024, entitled it to additional system-wide revenues of \$245.2 million.

Application of the standards set forth in ACSC’s RRM Tariff reduces the Company’s request to \$225.6 million, \$163.5 million of which would be applicable to ACSC members. After reviewing the filing and conducting discovery, ACSC’s consultants concluded that the system-wide deficiency under the RRM regime should be \$185.6 million instead of the claimed \$245.2 million.

After several settlement meetings, the parties have agreed to settle the case for \$205.6 million. This is a reduction of \$20 million to the Company's initial request. This includes payment of ACSC's expenses. ACSC members should take action approving the Resolution/Ordinance before October 1, 2025.

RATE TARIFFS

Atmos generated rate tariffs attached to the Resolution/Ordinance will generate \$205.6 million in additional revenues. Atmos also prepared a Proof of Revenues supporting the settlement figures. ACSC consultants have agreed that Atmos' Proof of Revenues is accurate.

BILL IMPACT

The impact of the settlement on average residential rates is an increase of \$7.83 on a monthly basis, or 9.27%. The increase for average commercial usage will be \$25.73 or 6.56%. Atmos provided bill impact comparisons containing these figures.

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

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

RRM SAVINGS OVER GRIP

While residents outside municipal limits must pay rates governed by GRIP, there are some cities served by Atmos Mid-Tex that chose to remain under GRIP rather than adopt RRM. Additionally, the City of Dallas adopted a variation of RRM which is referred to as DARR. When new rates become effective on October 1, 2023, ACSC residents will maintain an economic monthly advantage over GRIP and DARR rates.

Comparison to Other Mid-Tex Rates (Residential)

	<u>Average Bill</u>	<u>Compared to RRM Cities</u>
RRM Cities:	\$54.68	-
DARR:	\$58.57	\$3.89
ATM Cities:	\$57.39	\$2.71
Environs:	\$55.96	\$1.28

Note: ATM Cities and Environs rates are as-filed. Also note that DARR uses a test year ending in September rather than December.

Staff Notes:

The Legislature's GRIP process allowed gas utilities to receive annual rate increases associated with capital investments. The RRM process has proven to result in a more efficient and less costly (both from a consumer rate impact perspective and from a ratemaking perspective) than

the GRIP process. Given Atmos Mid-Tex's claim that its historic cost of service should entitle it to recover \$245.2 million in additional system-wide revenues, the RRM settlement at \$205.6 million for ACSC members reflects substantial savings to ACSC cities. Settlement at \$205.6 million is fair and reasonable.

The ACSC Executive Committee consisting of city employees of 18 ACSC members urges all ACSC members to pass the Resolution/Ordinance before October 1, 2025.

New rates become effective October 1, 2025.

Attachments: 1) Proposed Resolution
2) Supporting information

CITY OF LAVON, TEXAS

RESOLUTION NO. 2025-08-08

Negotiated Settlement – Atmos

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAVON, TEXAS, APPROVING A NEGOTIATED SETTLEMENT BETWEEN THE ATMOS CITIES STEERING COMMITTEE (“ACSC”) AND ATMOS ENERGY CORP., MID-TEX DIVISION REGARDING THE COMPANY’S 2025 RATE REVIEW MECHANISM FILING; DECLARING EXISTING RATES TO BE UNREASONABLE; ADOPTING TARIFFS THAT REFLECT RATE ADJUSTMENTS CONSISTENT WITH THE NEGOTIATED SETTLEMENT; FINDING THE RATES TO BE SET BY THE ATTACHED SETTLEMENT TARIFFS TO BE JUST AND REASONABLE AND IN THE PUBLIC INTEREST; APPROVING AN ATTACHMENT ESTABLISHING A BENCHMARK FOR PENSIONS AND RETIREE MEDICAL BENEFITS; REQUIRING THE COMPANY TO REIMBURSE ACSC’S REASONABLE RATEMAKING EXPENSES; DETERMINING THAT THIS ORDINANCE WAS PASSED IN ACCORDANCE WITH THE REQUIREMENTS OF THE TEXAS OPEN MEETINGS ACT; ADOPTING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND REQUIRING DELIVERY OF THIS ORDINANCE TO THE COMPANY AND THE ACSC’S LEGAL COUNSEL.

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

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

WHEREAS, ACSC and the Company worked collaboratively to develop a Rate Review Mechanism (“RRM”) tariff that allows for an expedited rate review process by ACSC Cities as a substitute to the Gas Reliability Infrastructure Program (“GRIP”) process instituted by the

Legislature, and that will establish rates for the ACSC Cities based on the system-wide cost of serving the Atmos Mid-Tex Division; and

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

WHEREAS, on about April 1, 2025 Atmos Mid-Tex filed its 2025 RRM rate request with ACSC Cities based on a test year ending December 31, 2024; and

WHEREAS, ACSC coordinated its review of the Atmos Mid-Tex 2025 RRM filing through its Executive Committee, assisted by ACSC's attorneys and consultants, to resolve issues identified in the Company's RRM filing; and

WHEREAS, the Executive Committee, as well as ACSC's counsel and consultants, recommend that ACSC Cities approve an increase in base rates for Atmos Mid-Tex of \$205.6 million on a system-wide basis with an Effective Date of October 1, 2025; and

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

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

WHEREAS, the attached tariffs (Attachment 1) implementing new rates are consistent with the recommendation of the ACSC Executive Committee, are agreed to by the Company, and are just, reasonable, and in the public interest; and

WHEREAS, the settlement agreement sets a new benchmark for pensions and retiree medical benefits (Attachment 2); and

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

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

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

Section 2. That, without prejudice to future litigation of any issue identified by ACSC, the City Council finds that the settled amount of an increase in revenues of \$205.6 million on a system-wide basis represents a comprehensive settlement of gas utility rate issues affecting the rates, operations, and services offered by Atmos Mid-Tex within the municipal limits arising from Atmos Mid-Tex's 2025 RRM filing, is in the public interest, and is consistent with the City's authority under Section 103.001 of the Texas Utilities Code.

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

Section 4. That the existing rates for natural gas service provided by Atmos Mid-Tex are unreasonable. The new tariffs attached hereto and incorporated herein as Attachment 1, are just and reasonable, and are designed to allow Atmos Mid-Tex to recover annually an additional \$205.6 million on a system-wide basis, over the amount allowed under currently approved rates. Such tariffs are hereby adopted.

Section 5. That the ratemaking treatment for pensions and retiree medical benefits in Atmos Mid-Tex's next RRM filing shall be as set forth on Attachment 2, attached hereto and incorporated herein.

Section 6. That Atmos Mid-Tex shall reimburse the reasonable ratemaking expenses of ACSC in processing the Company's 2025 RRM filing.

Section 7. That to the extent any resolution or ordinance previously adopted by the Council is inconsistent with this Ordinance, it is hereby repealed.

Section 8. That the meeting at which this Ordinance was approved was in all things conducted in strict compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

Section 9. That if any one or more sections or clauses of this Ordinance is adjudged to be unconstitutional or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Ordinance, and the remaining provisions of the Ordinance shall be interpreted as if the offending section or clause never existed.

Section 10. That consistent with the City Ordinance that established the RRM process, this Ordinance shall become effective from and after its passage with rates authorized by attached tariffs to be effective for bills rendered on or after October 1, 2025.

Section 11. That a copy of this Ordinance shall be sent to Atmos Mid-Tex, care of Chris Felan, Vice President of Rates and Regulatory Affairs Mid-Tex Division, Atmos Energy Corporation, 5420 LBJ Freeway, Suite 1862, Dallas, Texas 75240, and to Thomas Brocato, General Counsel to ACSC, at Lloyd Gosselink Rochelle & Townsend, P.C., 816 Congress Avenue, Suite 1900, Austin, Texas 78701.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF
LAVON, TEXAS, BY A VOTE OF ____ TO ____, ON THIS THE 19 DAY OF AUGUST 2025.

Vicki Sanson, Mayor

ATTEST:

City Secretary

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	R – RESIDENTIAL SALES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Application

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

Type of Service

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

Monthly Rate

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

Charge	Amount
Customer Charge per Bill	\$ 23.65 per month
Rider CEE Surcharge	\$ 0.03 per month ¹
Total Customer Charge	\$ 23.68 per month
Commodity Charge – All <u>Ccf</u>	\$ 0.74748 per Ccf

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

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

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

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

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

Agreement

An Agreement for Gas Service may be required.

Notice

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

¹Reference Rider CEE - Conservation and Energy Efficiency as approved in GUD 10170. Surcharge billing effective July 1, 2025.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	C – COMMERCIAL SALES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Application

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

Type of Service

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

Monthly Rate

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

Charge	Amount
Customer Charge per Bill	\$ 94.00 per month
Rider CEE Surcharge	\$ 0.01 per month ¹
Total Customer Charge	\$ 94.01 per month
Commodity Charge – All Ccf	\$ 0.22261 per Ccf

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

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

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

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

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

Agreement

An Agreement for Gas Service may be required.

Notice

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

Presumption of Plant Protection Level

For service under this Rate Schedule, plant protection volumes are presumed to be 10% of normal, regular, historical usage as reasonably calculated by the Company in its sole discretion. If a customer believes it needs to be modeled at an alternative plant protection volume, it should contact the company at mdtx-div-plantprotection@atmosenergy.com.

¹ Reference Rider CEE - Conservation and Energy Efficiency as approved in GUD 10170. Surcharge billing effective July 1, 2025.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	I – INDUSTRIAL SALES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Application

Applicable to Industrial Customers with a maximum daily usage (MDU) of less than 200 MMBtu per day for all natural gas provided at one Point of Delivery and measured through one meter. Service for Industrial Customers with an MDU equal to or greater than 200 MMBtu per day will be provided at Company's sole option and will require special contract arrangements between Company and Customer.

Type of Service

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

Monthly Rate

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

Charge	Amount
Customer Charge per Meter	\$ 1,848.75 per month
First 0 MMBtu to 1,500 MMBtu	\$ 0.7678 per MMBtu
Next 3,500 MMBtu	\$ 0.5623 per MMBtu
All MMBtu over 5,000 MMBtu	\$ 0.1206 per MMBtu

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

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

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

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

Curtailment Overpull Fee

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

Replacement Index

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

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	I – INDUSTRIAL SALES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Agreement

An Agreement for Gas Service may be required.

Notice

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

Special Conditions

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

Presumption of Plant Protection Level

For service under this Rate Schedule, plant protection volumes are presumed to be 10% of normal, regular, historical usage as reasonably calculated by the Company in its sole discretion. If a customer believes it needs to be modeled at an alternative plant protection volume, it should contact the company at mdtx-div-plantprotection@atmosenergy.com.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	T – TRANSPORTATION	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Application

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

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand X 365). Load factors will be recalculated once each year to determine appropriate eligibility for Rate T.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is an Industrial Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or protect critical safety to the plant facilities, plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

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

Charge	Amount
Customer Charge per Meter	\$ 1,848.75 per month
First 0 MMBtu to 1,500 MMBtu	\$ 0.7678 per MMBtu
Next 3,500 MMBtu	\$ 0.5623 per MMBtu
All MMBtu over 5,000 MMBtu	\$ 0.1206 per MMBtu

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

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

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

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

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

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	T – TRANSPORTATION	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Imbalance Fees

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

Monthly Imbalance Fees

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

Overpull Fee

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

Replacement Index

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

Agreement

A transportation agreement is required.

Notice

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

Special Conditions

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

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	SUR – SURCHARGES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Application

This Rider is applicable to customer classes in the incorporated areas under the RRM tariff as authorized by the state or any governmental entity, a municipality, or a regulatory authority pursuant to any statute, ordinance, order, rule, contract, or agreement.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Rate Schedules R – Residential, C – Commercial, I – Industrial and T – Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions ("UTPs") arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from the negotiated RRM Tariff, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-1.1 for the prior fiscal year shall be allocated based on the final class allocations of GUD No. 10170 as per the RRM Tariff, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in the most recent negotiated RRM Tariff shall be refunded to each Rate Schedules R – Residential, C – Commercial, I – Industrial and T – Transportation customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Rate R – Residential Sales	\$ (0.12)
Rate C – Commercial Sales	\$ (0.41)
Rate I – Industrial Sales	\$ (8.68)
Rate T – Transportation	\$ (8.68)

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	TAX – TAX ADJUSTMENT	
APPLICABLE TO:	Entire Division as Set Forth Below	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	PAGE:

Application

Applicable to Customers taking service under Rate R, Rate C, Rate I, and Rate T, except for exempt State Agency Customers, to the extent of state gross receipts taxes only.

1. State Gross Receipts Taxes

Applicability - Entire Division except for Unincorporated Areas

Each monthly bill shall be adjusted for Miscellaneous state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Entire Division

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability – All Customers in the Mid-Tex Division (“MTX”) Under the RRM Tariff

Applicable to Customers taking service under Rate R, Rate C, Rate I, and Rate T.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, MTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the city issues final authorization, an Accounting Order, or other express guidance authorizing such recovery through the RRM process.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (“Tax Act 2022”) and certain other tax-related costs that will change from the amounts included in the most recent base revenue requirement established through an RRM filing unless and until the city issues a final authorization, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the city through an Accounting Order, final authorization or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	TAX – TAX ADJUSTMENT	
APPLICABLE TO:	Entire Division as Set Forth Below	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	PAGE:

prescribed by an Accounting Order, final authorization, or other express guidance, and those contained in this rate schedule, the Accounting Order, final authorization, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:
 - a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;
 - b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and
 - c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission or applicable regulatory authority, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code ("IRC") rules and regulations, as follows:

- d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.
- e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.
- f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	TAX – TAX ADJUSTMENT	
APPLICABLE TO:	Entire Division as Set Forth Below	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	PAGE:

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement established through an RRM filing, any change in rates shall be calculated as follows:

- (a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding times the Corporate Alternative Minimum Tax deferred tax asset ("CAMT DTA") estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.
- (b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent statement of intent or other rate proceeding.
- (c) The methodology for computing Company's CAMT is as follows:
 - i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an "applicable corporation" as defined the Tax Act 2022, then there will be MTX's CAMT DTA in the tariff.
 - ii. Calculate the Mid-Tex Division's (MTX) contribution to Adjusted Financial Statement Income ("AFSI") on a stand-alone basis. MTX's AFSI is calculated by adjusting MTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.
 - iii. Compare MTX's CAMT stand-alone amount with MTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to MTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the Mid-Tex Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in the last approved RRM Tariff filing, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	TAX – TAX ADJUSTMENT	
APPLICABLE TO:	Entire Division as Set Forth Below	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	PAGE:

collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	WNA – WEATHER NORMALIZATION ADJUSTMENT	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Provisions for Adjustment

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

Computation of Weather Normalization Adjustment

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

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

Where

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

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

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

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

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	WNA – WEATHER NORMALIZATION ADJUSTMENT	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Base Use/Heat Use Factors

Weather Station	<u>Residential</u>		<u>Commercial</u>	
	Base use <u>Ccf</u>	Heat use <u>Ccf/HDD</u>	Base use <u>Ccf</u>	Heat use <u>Ccf/HDD</u>
Abilene	9.61	0.1476	91.65	0.7406
Austin	8.19	0.1394	183.99	1.1581
Dallas	12.74	0.2017	193.53	1.1001
Waco	9.23	0.1277	148.26	0.7631
Wichita Falls	10.43	0.1387	122.94	0.7038

Weather Normalization Adjustment (WNA) Report

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

ATMOS ENERGY CORP., MID-TEX DIVISION
MID-TEX RATE REVIEW MECHANISM
PENSIONS AND RETIREE MEDICAL BENEFITS FOR CITIES APPROVAL
TEST YEAR ENDING DECEMBER 31, 2024

Line No.	Description	Shared Services		Mid-Tex Direct			Adjustment Total
		Pension Account Plan	Post-Employment Benefit Plan	Pension Account Plan	Post-Employment Benefit Plan	Supplemental Executive Benefit Plan	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Proposed Benefits Benchmark -						
	Fiscal Year 2025 Willis Towers Watson Report as adjusted	\$ 572,372	\$ (649,253)	\$ 882,931	\$ (3,920,499)	\$ 65,943	
2	Allocation Factor	46.27%	46.27%	84.14%	84.14%	100.00%	
3	Proposed Benefits Benchmark Costs Allocated to Mid-Tex (Ln 1 x Ln 2)	\$ 264,856	\$ (300,432)	\$ 742,888	\$ (3,298,664)	\$ 65,943	
4	O&M and Capital Allocation Factor	100.00%	100.00%	100.00%	100.00%	100.00%	
5	Proposed Benefits Benchmark Costs to Approve (Ln 3 x Ln 4)	\$ 264,856	\$ (300,432)	\$ 742,888	\$ (3,298,664)	\$ 65,943	\$ (2,525,408)
6							
7	O&M Expense Factor	76.41%	76.41%	39.54%	39.54%	10.97%	
8							
9	Summary of Costs to Approve:						
10	Total Pension Account Plan	\$ 202,374		\$ 293,727			\$ 496,101
11	Total Post-Employment Benefit Plan		\$ (229,557)		\$ (1,304,242)		(1,533,799)
12	Total Supplemental Executive Benefit Plan					\$ 7,231	7,231
13	Total (Ln 10 + Ln 11 + Ln 12)	\$ 202,374	\$ (229,557)	\$ 293,727	\$ (1,304,242)	\$ 7,231	\$ (1,030,467)

ATMOS ENERGY CORP., MID-TEX DIVISION
MID-TEX RATE REVIEW MECHANISM
AVERAGE BILL COMPARISON - BASE RATES
TEST YEAR ENDING DECEMBER 31, 2024

Line No.	Description	Average Volumes	Current Rates	Proposed Rates	Current Average Bill	Proposed Average Bill	Amount Change	Percent Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Rate R @ 42.1 Ccf							
2	Base Rates:							
3	Customer Charge		\$ 22.95	\$ 23.65	\$ 22.95	\$ 23.65	\$ 0.70	
4	Consumption Charge (Ccf)	42.1	\$ 0.58974	\$ 0.74748	24.80	31.44	6.64	
5	Total Base Rates				\$ 47.75	\$ 55.09	\$ 7.34	15.37%
6								
7	Gas Cost:							
8	Rider GCR Part A (Ccf)	42.1	\$ 0.20875	\$ 0.20875	\$ 8.78	\$ 8.78	\$ -	
9	Rider GCR Part B (Ccf)	42.1	\$ 0.53838	\$ 0.53838	22.64	22.64	-	
10	Total Gas Cost				\$ 31.42	\$ 31.42	\$ -	0.00%
11								
12	Total Base with Gas Cost				\$ 79.17	\$ 86.51	\$ 7.34	
13	Rider FF & Rider TAX		0.06725	0.06725	5.32	5.82	0.49	9.27%
14								
15	Total Residential Average Bill				\$ 84.49	\$ 92.33	\$ 7.83	9.27%
16								
17	Rate C @ 367.6 Ccf							
18	Base Rates:							
19	Customer Charge		\$ 81.75	\$ 94.00	\$ 81.75	\$ 94.00	\$ 12.25	
20	Consumption Charge (Ccf)	367.6	\$ 0.19033	\$ 0.22261	69.97	81.83	11.86	
21	Total Base Rates				\$ 151.72	\$ 175.83	\$ 24.11	15.89%
22								
23	Gas Cost:							
24	Rider GCR Part A	367.6	\$ 0.20875	\$ 0.20875	\$ 76.74	\$ 76.74	\$ -	
25	Rider GCR Part B	367.6	\$ 0.37860	\$ 0.37860	139.18	139.18	-	
26	Total Gas Cost				\$ 215.92	\$ 215.92	\$ -	0.00%
27								
28	Total Base with Gas Cost				\$ 367.64	\$ 391.75	\$ 24.11	
29	Rider FF & Rider TAX		0.06725	0.06725	24.72	26.35	1.62	6.56%
30								
31	Total Commercial Average Bill				\$ 392.36	\$ 418.10	\$ 25.73	6.56%
32								

ATMOS ENERGY CORP., MID-TEX DIVISION
MID-TEX RATE REVIEW MECHANISM
AVERAGE BILL COMPARISON - BASE RATES
TEST YEAR ENDING DECEMBER 31, 2024

Line No.	Description	Average Volumes	Current Rates	Proposed Rates	Current Average Bill	Proposed Average Bill	Amount Change	Percent Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
33	<u>Rate I at 1277 MMBTU</u>							
34	Base Rates:							
35	Customer Charge		\$ 1,587.75	\$ 1,848.75	\$ 1,587.75	\$ 1,848.75	\$ 261.00	
36	Block 1 - Consumption Charge (MMBtu)	1,277	\$ 0.6553	\$ 0.7678	836.99	980.69	143.69	
37	Block 2 - Consumption Charge (MMBtu)	-	\$ 0.4799	\$ 0.5623	-	-	-	
38	Block 3 - Consumption Charge (MMBtu)	-	\$ 0.1029	\$ 0.1206	-	-	-	
39	Total Base Rates	1,277			\$ 2,424.74	\$ 2,829.44	\$ 404.69	16.69%
40								
41	Gas Cost:							
42	Rider GCR Part A (MMBtu)	1,277	\$ 2.07711	\$ 2.07711	\$ 2,653.03	\$ 2,653.03	\$ -	
43	Rider GCR Part B (MMBtu)	1,277	\$ 0.88986	\$ 0.88986	1,136.59	1,136.59	-	
44	Total Gas Cost				\$ 3,789.63	\$ 3,789.63	\$ -	0.00%
45								
46	Total Base with Gas Cost				\$ 6,214.37	\$ 6,619.07	\$ 404.69	
47	Rider FF and Rider TAX		0.06725	0.06725	417.92	445.14	27.22	6.51%
48								
49	Total Industrial Average Bill				\$ 6,632.29	\$ 7,064.20	\$ 431.91	6.51%
50								
51	<u>Rate T at 4534 MMBTU</u>							
52	Base Rates:							
53	Customer Charge		\$ 1,587.75	\$ 1,848.75	\$ 1,587.75	\$ 1,848.75	\$ 261.00	
54	Block 1 - Consumption Charge (MMBtu)	1,500	\$ 0.6553	\$ 0.7678	982.95	1,151.70	168.75	
55	Block 2 - Consumption Charge (MMBtu)	3,034	\$ 0.4799	\$ 0.5623	1,456.19	1,706.22	250.03	
56	Block 3 - Consumption Charge (MMBtu)	-	\$ 0.1029	\$ 0.1206	-	-	-	
57	Total Base Rates	4,534			\$ 4,026.89	\$ 4,706.67	\$ 679.78	16.88%
58								
59	Gas Cost:							
60	Rider GCR Part B (MMBtu)	4,534	\$ 0.88986	\$ 0.88986	\$ 4,034.96	\$ 4,034.96	\$ -	
61	Total Gas Cost				\$ 4,034.96	\$ 4,034.96	\$ -	0.00%
62								
63	Total Base with Gas Cost				\$ 8,061.85	\$ 8,741.63	\$ 679.78	
64	Rider FF and Rider TAX		0.06725	0.06725	542.17	587.88	45.72	8.43%
65								
66	Total Transportation Average Bill				\$ 8,604.01	\$ 9,329.51	\$ 725.50	8.43%



CITY OF LAVON

Agenda Brief

MEETING: August 19, 2025

ITEM: 6 – D

Item:

CONSENT AGENDA

Approve Resolution No. **2025-08-09** approving and authorizing the execution of a Professional Services Agreement with DC Municipal Consulting for preparation of an organizational workforce study; and providing an effective date.

Background:

Among the Core Purposes identified in the Strategic Plan, several can only occur if the City provides adequate staffing and resources: ensure a safe and secure community; serve as stewards of planning, infrastructure, and investment; establish and foster relationships within the community; communicate relevant information in a timely manner; and continuously improve the quality of life.

In the budget work session discussions, the City Council expressed support for and provided direction to obtain professional guidance for planning for future staff and facilities. The scope of the proposed Professional Services Agreement with DC Municipal Consulting is to conduct an organizational assessment “to help prepare the City of Lavon’s organizational structure to handle the demands of growth and development, while maintaining current services at satisfactory levels of service.”

Financial Consideration:

Funding for the services is provided for in the Annual Operating Budget.

Staff Notes:

Approval is recommended.

Attachments: 1) Resolution and Agreement

CITY OF LAVON, TEXAS
RESOLUTION NO. 2025-08-09

Professional Services – Organizational Workforce Assessment

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAVON, TEXAS APPROVING AND AUTHORIZING EXECUTION OF A PROFESSIONAL SERVICES AGREEMENT WITH DC MUNICIPAL CONSULTING FOR PREPARATION OF AN ORGANIZATIONAL WORKFORCE STUDY; AND PROVIDING AN EFFECTIVE DATE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Core Purposes identified in the Strategic Plan include ensure a safe and secure community; serve as stewards of planning, infrastructure, and investment; establish and foster relationships within the community; communicate relevant information in a timely manner; and continuously improve the quality of life for which planning for an adequate workforce and resources is needed; and

WHEREAS, the City Council has authority and has considered and determined that it is in the best interests of the citizens of the City of Lavon to engage DC Municipal Consulting to conduct an organizational assessment and provide recommendations for planning for the future.

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

SECTION 1. The City Council does hereby approve and authorize the execution of a Professional Services Agreement with DC Municipal Consulting for preparation of an organizational workforce study, such agreement being attached hereto and incorporated herein as “Exhibit A”.

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

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas on the 19th day of August 2025.

Vicki Sanson
Mayor

ATTEST:

Rae Norton
City Secretary

RESOLUTION NO. 2025-08-09

EXHIBIT A

PROFESSIONAL SERVICES AGREEMENT



Proposal for Professional Consulting Services

July 2025

Respectfully submitted by:



Katie Corder, Partner
Molly Deckert, Partner

Project Scope of Work

DCMC is proposing a scope of work to help prepare the City of Lavon's organizational structure to handle the demands of growth and development, while maintaining current services at satisfactory levels of service. The project will be fluid and the process will allow for collaboration between the City and DCMC.

Organizational Assessment

A review of the City's processes, goals, strategies, and organizational structure will ensure that the organization is functioning at full capacity. Organizational assessment results have a wide variety of uses, examples include:

- Helping build the organization's capacity.
- Helping the organization validate its structure or develop models to help meet demands.
- Providing flexibility and efficiency to meet changing service delivery needs.

DCMC will:

1. Survey the Department Directors/Managers to review the departmental organizational structure, departmental roles and responsibilities, and recent hiring successes and challenges.
2. Assess each department's services.
3. Propose recommendations on how to function more efficiently and effectively to prepare for the future.

Project Deliverables

1. Summary of Project and Recommendations
2. Organization Chart(s)

Timeline and Fees

Timeline: Upon contract execution.

Professional Service Fee:

Professional Service Fee is estimated at \$10,000 for approximately 50 hours of work. If additional time is needed, it will be billed on an hourly basis.

Additional work or scope changes (i.e. City Council meetings) will also be billed at DCMC's hourly rates at the time of contract execution. Rates included in Terms of the contract.

DC Municipal Consulting

Partners Information

Molly Deckert and Katie Corder are the Founding Partners of DCMC and will serve as your project leads. Contact information is provided below.

Molly Deckert

Molly@dcmunicipalconsulting.com

816-804-2818

Katie Corder

Katie@dcmunicipalconsulting.com

214-926-3283

www.dcmunicipalconsulting.com

Contract Terms

Entire Agreement/Amendment: This Agreement sets forth the entire agreement of the Parties and supersedes all previous agreements and understandings between the Parties. This Agreement may be amended or modified only by prior written agreement by both Parties.

Term of Contract: The services listed in the proposal are to be completed 3 months after the commencement of the project.

Payment for Services: The City of Lavon will make payments to DCMC within 14 days of receiving an invoice. DCMC will invoice 50% at the start of the project and 50% upon completion.

Assignment: DCMC shall not assign any of its rights or obligations under this Agreement without the prior written consent of the City of Lavon.

Project Representation: The City of Lavon agrees to appoint a Project Representative to assist in obtaining information as requested by DCMC and in coordinating, monitoring, and evaluating the project to its completion.

Expenses: Any expenses incurred will be billed at the actual cost.

Fee for Work Outside Scope: If the City of Lavon requests work that is not included in this scope, DCMC will be billed at an hourly rate of \$250.

IN WITNESS WHEREOF, by their respective signatures below, the parties have caused the Contract.

Kim Dobbs, City Manager

Date

Katie Corder, DCMC Partner

Date



CITY OF LAVON Agenda Brief

MEETING: August 19, 2025

ITEM: 7 - A

Items:

Public hearing, discussion, and action regarding the 2025 proposed tax rate of 0.420000 per \$100 valuation, which represents an increase in the property tax rate which is effectively a 2.69% increase.

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

Background:

The Fiscal Year 25-26 Annual Budget has been prepared using a tax rate of \$0.420000 per hundred dollars appraised valuation, which is greater than the no-new-revenue tax rate and less than the voter-approval tax rate and the de minimis tax rate.

The total tax rate is comprised of:

\$0.26229 cents for maintenance and operations (M&O) and
\$0.15771 cents for interest and sinking (I&S) for debt service
\$0.42000 cents total tax rate per hundred dollars appraised valuation

The proposed 2025 tax rate of \$0.420000/100 is the same as the 2023 and 2024 tax rate.

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

The City Council conducted a public hearing to receive input on August 5, 2025. This public hearing is the required public hearing.

Code Excerpt:

TEXAS TAX CODE

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

uniform election date prescribed by Section 41.001, Election Code, that occurs in November of that year. The tax rate consists of two components, each of which must be approved separately. The components are:

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

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

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

The Chief Appraiser of the Collin County Appraisal District prepared and certified the appraisal roll for the City of Lavon, Texas, being that portion of the approved appraisal roll of the Collin Central Appraisal District (CCAD) listing property taxable by the City of Lavon. Certified appraised values were provided to the city by CCAD on July 24, 2025.

Upon receipt of the certified values, the Collin County Tax Assessor Collector performed the calculations as required by Section 26.04 of the Texas Tax Code. Tax rate calculations were provided by the Collin County Tax Assessor Collector's Office on July 25, 2025, and updated on August 4, 2025.

On August 5, 2025, the City Council, with a record vote, called a public hearing on the proposed 2025 tax rate to be held on August 19, 2025. The City Council also indicated that it would vote on the proposed tax rate on August 19, 2025. The City of Lavon has fulfilled all requirements for public hearing, notice, and publication.

This year's proposed tax rate exceeds the No-New-Revenue Tax Rate. This tax rate will raise more taxes for maintenance and operations than last year's tax rate. The required "Notice of 2025 tax year proposed property tax rate for the City of Lavon, Texas" was timely posted on the City website and published in The Wylie News.

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

"The proposed tax rate will effectively be raised by 17.14 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$33.92/year or \$2.83/month."

The tax revenue funds a proposed budget that contains increased and enhanced police and fire services, staff, capital projects, and programs.

Staff Notes:

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

- Attachments:**
- 1) Tax Rate Calculation Worksheet – Form 50-856
 - 2) Adoption of Tax Rate Steps
 - 3) Worksheet – Section 26.05(b) of Property Tax Code
 - 4) 2025 Notice of Estimated Taxes
 - 5) Public Hearing Notice

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).	\$ 0.436871 /\$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 ➔ Jayna Dean

Printed Name of Taxing Unit Representative

sign here ➔ *Jayna Dean*

Taxing Unit Representative

8/06/2025

Date

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

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

Entity Name: City of Lavon

Date: 08/07/2025 07:46 AM

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

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

I move that the property tax rate be increased by the adoption of a tax rate of 0.420000, which is effectively a 2.69 percent increase in the tax rate.

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

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

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 17.14 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$33.92.

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

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

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 17.14 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$33.92.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.420000 per \$100 valuation has been proposed by the governing body of City of Lavon.

PROPOSED TAX RATE	\$0.420000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.408981 per \$100
VOTER-APPROVAL TAX RATE	\$0.436871 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Lavon from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that City of Lavon may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Lavon is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 19, 2025 AT 6:30 PM AT Lavon City Hall, 120 School Rd., Lavon, TX 75166.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Lavon is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Governing Body of City of Lavon at their offices or by attending the public hearing mentioned above.

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:	Mike Shepard	Mike Cook
	Ted Dill	Lindsey Hedge

AGAINST the proposal:

PRESENT and not voting:

ABSENT: Travis Jacob

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

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

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

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.420000	\$0.420000	increase of 0.000000 per \$100, or 0.00%
Average homestead taxable value	\$376,675	\$377,394	increase of 0.19%
Tax on average homestead	\$1,582.04	\$1,585.05	increase of 3.01, or 0.19%
Total tax levy on all properties	\$4,291,754	\$5,514,597	increase of 1,222,843, or 28.49%

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

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

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$1,057,195,459
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.228373/\$100
3. M&O taxes refunded for years preceding tax year 2024. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$9,603
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$87,964
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$2,335,987
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$1,312,999,170
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.262290/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$3,443,866
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$1,107,879
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.408981/\$100
11. This year's proposed total tax rate.	\$0.420000/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.011019
13. Percentage change in total tax rate. Divide Line 12 by line 10.	2.69%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.223906/\$100
15. This year's proposed M&O tax rate.	\$0.262290/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.038384
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	17.14%
Raised M&O Taxes on a \$100,000 Home	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.228373/\$100
20. This year's proposed M&O tax rate.	\$0.262290/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$33.92

2025 Notice of Estimated Taxes

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.

You may request the same information from the assessor of each taxing unit for your property, by requesting their contact information from your county's assessor listed below:

Collin County Tax Office
PO Box 8046
McKinney TX 75070
(Ph-972.547.5020)

Direct link to the Collin County local property tax database: CollinTaxes.org

A property owner may register to receive email notifications regarding updates to the property tax database. To register, do the following:

1. Visit CollinTaxes.org
2. Search for your property
3. Click the 'View' link in the search results
4. Click the 'Subscribe to Notifications' link in the top-right corner
5. Provide your email address and submit the form
6. You will receive a confirmation email, click the 'Confirm Subscription' link inside

Notice About 2025 Tax Rates

Property tax rates in City of Lavon.

This notice concerns the 2025 property tax rates for City of Lavon. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.408981/\$100
This year's voter-approval tax rate	\$0.436871/\$100

To see the full calculations, please visit www.collincountytx.gov for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
Maintenance & Operations (M&O)	0
Interest & Sinking (I&S)	0

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Debt Administration	0	0	30,000	30,000
2020 Certificates of Obligation	590,000	471,400	138,351	1,199,751
2023 Certificates of Obligation	230,000	757,800	0	987,800

Total required for 2025 debt service	\$2,217,551
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$129,583
= Total to be paid from taxes in 2025	\$2,087,968
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2025	\$0
= Total debt levy	\$2,087,968

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Scott Grigg, Tax Assessor - Collector on 08/06/2025 .

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

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



CITY OF LAVON

Agenda Brief

MEETING: August 19, 2025

ITEM: 7 - B

Items:

Public hearing, discussion, and action regarding the proposed 2025-26 Annual Budget.

- 1) Presentation of the proposed Annual Budget.
- 2) **PUBLIC HEARING** to receive comments regarding the proposed Annual Budget.
- 3) Discussion and action regarding the proposed Annual Budget and accompanying Ordinance No. 2025-08-06 approving and adopting a Budget for the City for the Fiscal Year October 1, 2025 through September 30, 2026; providing that expenditures for said fiscal year shall be made in accordance with said Budget; and providing an effective date.

Background:

Each year, the budget preparation process begins with the departments submitting a proposed budget that consists of an update of the prior year intended to provide for the same-level continuation of service delivery, equipment, and staffing levels adjusted for anticipated cost increases/decreases. The department directors also provide proposed budget enhancements for their respective departments to improve and expand programmed services.

Since May 2025, the City Council has conducted four budget work sessions, all in public meeting open to the public. The direction provided by the City Council in the work sessions has been incorporated into the proposed budget.

Budget enhancement requests added in this FY 24-25 and programmed in FY 25-26 include:

- | | |
|--|---|
| - Grant match for Three Firefighter/EMTs | - Replacement of E-1 Fire Engine (FY 24-25 carryover) |
| - Contract for Wylie Fire/EMS Dispatch | - Implement pay plan updates |
| - Police Sergeant | - Additional Police Officer |
| - Replacement of two Police Vehicles | - Replacement of Police Service Weapons |
| - Additional Police Vehicle | - Public Works Crewleader |
| - Senior Planner | - Part-time Administration File Clerk |
| - Competitive retirement plan | - Improved retirement plan liability position |
| - Organizational Workforce Study | - Facilities Needs Assessment |
| - Economic development initiatives | - Fire Personal Protection Equipment (PPE) sets (9) |
| - Update Comprehensive Plan | - Update Strategic Plan |
| - Police Drone Program | - Replace Police Mobile Speed Trailer |
| - Replace Fire Command Vehicle | - Park, trail, and open space enhancements |
| - Municipal Court Software Upgrade | - LED Display Sign to be shared by all departments |
| - Additional Flock License Plate Readers | - Replace Police service weapons |

In addition to the same level continuation of services, the above items can be funded, and services expanded within a proposed budget that is a balanced budget based on a tax rate that is the same as the FY 2024-2025 tax rate of \$0.42 per hundred dollars valuation.

In accordance with Section 102.006 of the Texas Local Government Code, a public hearing was conducted on August 5, 2025 to receive input on the proposed budget and a second public hearing is scheduled for August 19, 2025.

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

The utility fund budget contains a reimbursement of the general fund for the debt service payments for the wastewater treatment plant and sanitary sewer system expansion. The City will be transitioning providers of wastewater treatment operation services. Aside from system expansions, no programs or additional services are proposed in the utility fund.

This is the second of two public hearings and action is scheduled for the August 19, 2025 meeting.

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

Staff Notes:

Approval is recommended.

- | | |
|---------------------|----------------------------------|
| Attachments: | 1) Proposed Ordinance and Budget |
| | 2) Budget Steps |
| | 3) Supporting Information |

CITY OF LAVON, TEXAS

ORDINANCE NO. 2025-08-06

Adopting Budget FY 2025-26

AN ORDINANCE OF THE CITY OF LAVON, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager has submitted to the Mayor and City Council a proposed budget of the expenditures and revenues of all City Departments, Divisions, and Offices for the Fiscal Year 2025-2026; and

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

WHEREAS, the City Council after considering testimony at public hearings on August 5, 2025 and August 19, 2025, reviewing departmental services and studying the submitted budget has determined that the proposed FY 2025-26 budget will sufficiently provide for services for the residents of the City of Lavon and that the budget should be approved and adopted;

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

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

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

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

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

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

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas, on this 19th day of August 2025.

APPROVED:

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary

RECORD VOTE

<u>Council Member</u>	<u>Voted For</u>	<u>Voted Against</u>	<u>Absent</u>
Mike Shepard, Place 1	_____	_____	_____
Mike Cook, Place 2	_____	_____	_____
Travis Jacob, Place 3	_____	_____	_____
Ted Dill, Place 4	_____	_____	_____
Lindsey Hedge, Place 5	_____	_____	_____

CITY OF LAVON, TEXAS
ORDINANCE NO. 2025-08-06
EXHIBIT A

City of Lavon

Fiscal Year 2025-2026

Budget Cover Page

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

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

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

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

City of Lavon

FY 2025-26 Proposed Budget

8/19/2025

General Fund	
Beginning Resources	8,379,533
Revenue	10,793,810
Expenses	11,955,637
Ending Resources	7,217,706
Interest & Sinking Fund	
Beginning Resources	519,475
Revenue	2,225,505
Expenses	2,217,550
Ending Resources	527,430
Street Repairs Fund - Tax Funded	
Beginning Resources	407,613
Revenue	825,000
Expenses	825,000
Ending Resources	407,613
Municipal Court Building Security & Technology Fund	
Beginning Resources	3,765
Revenue	10,500
Expenses	8,400
Ending Resources	5,865
TIRZ 2 Fund	
Beginning Resources	179,226
Revenue	231,500
Expenses	25,000
Ending Resources	385,726
Public Safety Fees Fund	
Beginning Resources	1,085,800
Revenue	-
Expenses	150,000
Ending Resources	935,800
Utilities	
Beginning Resources	9,366,585
Revenue	7,105,000
Expenses	8,804,300
Ending Resources	7,667,285
Economic Development Corporation	
Beginning Resources	1,436,464
Revenue	860,000
Expenses	2,296,464
Ending Resources	-
Economic Development Corporation - Construction Fund	
Beginning Resources	1,025,150
Revenue	-
Expenses	1,025,150
Ending Resources	-

Steps Required for Proposal and Adoption of Budget

Entity Name: City of Lavon

Date: 08/07/2025 07:47 AM

Steps for the Proposal of the Budget:

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

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

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$1,222,843 OR 28.49%, AND OF THAT AMOUNT, \$1,132,787 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Steps for the Adoption of the Budget:

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

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

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

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

City of Lavon

FY2025-26 Proposed Budget

8/19/2025

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 07/2025	FY25 Projected	FY26 Proposed before Requests
ESTIMATED BEGINNING RESOURCES							
Estimated Beginning Resources - Unrestricted				2,228,503	1,824,043	1,824,043	2,656,193
Estimated Beginning Resources - Assigned for Capital Expense				6,343,593	7,356,790	7,356,790	5,723,340
REVENUES							
Taxes							
10-00-4001	Property Taxes	1,893,082	2,804,345	2,495,000	2,509,720	2,509,720	3,834,470
10-00-4040	Sales & Use Tax	656,307	903,204	1,200,000	1,084,256	1,341,110	1,650,000
10-00-4045	Mixed Beverage Sales Tax	1,795	2,095	7,000	8,287	9,950	10,000
10-00-4060	Franchise Fees	220,744	250,008	250,000	275,750	330,910	300,000
10-00-48xx	Transfer Property Taxes to TIRZ 2						(143,650)
Total Taxes		2,771,927	3,959,652	3,952,000	3,878,013	4,191,690	5,650,820
Other General Government							
10-00-4500	Interest Income	90,661	181,214	150,000	92,152	110,590	100,000
10-00-4690	Sale of Property	190	85	-	-	-	-
10-00-4799	Miscellaneous Revenue	96,604	47,775	1,000	527	530	1,000
Total Other General Government		187,455	229,075	151,000	92,679	111,120	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	15,000	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	4,401	4,410	-
Total Administration		33,000	39,333	35,500	23,401	38,410	30,000
Municipal Court							
10-25-4215	Court Fees	3,781	2,936	4,000	4,215	5,060	5,000
10-25-4219	Court - Payment Plan Fees		905	500	652	790	750
Total Municipal Court		3,781	3,841	4,500	4,867	5,850	5,750
Police Department							
10-45-4195	Program Fees		855	1,000	600	720	1,000
10-45-4240	Police - Fines/Fees	91,532	73,184	95,000	111,307	133,570	125,000
10-45-4245	Police - Warrant Fees/Fines	1,477	1,642	1,500	1,385	1,670	1,750
10-45-4455	Grant Revenue	2,740	25,671	-	-	-	-
Total Police Department		95,748	101,351	97,500	113,292	135,960	127,750
Fire Department							
10-55-4160	Fire Service Contract	108,453	260,732	125,000	100,991	101,000	150,000
10-55-4161	Surefire Reimbursements			30,000	15,292	18,360	25,000
10-55-4455	Grant Revenue		12,920	-	-	-	-
10-55-4602	Donations		1,200	1,000	1,048	1,050	-
Total Fire Department		108,453	274,852	156,000	117,332	120,410	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	27,825	33,390	35,000
10-75-4305	General Permits	258,037	349,642	450,000	449,574	539,490	400,000
10-75-4310	Land Use Application Fees	68,307	96,377	100,000	91,191	109,430	100,000
10-75-4315	New Building Permits	971,545	3,484,566	2,500,000	2,227,107	2,672,530	2,000,000
10-75-4325	Food Service Inspection Permits	5,233	5,552	10,000	5,967	7,170	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	600,140	500,000
Total Development Services		2,027,701	4,942,475	3,795,400	3,301,776	3,962,550	3,042,900
Total General Fund Revenues		6,480,440	10,471,341	9,449,390	8,788,839	9,823,470	10,565,820
Total Source of Funds				18,021,486	17,969,672	19,004,303	18,945,353

General Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	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	376,923	445,460	462,130
10-10-5001	Part-time Wages			45,000	13,284	20,210	46,730
10-10-5011	Overtime		267	1,000	659	780	1,000
10-10-5025	Health Insurance	37,050	44,567	63,000	44,944	53,120	75,960
10-10-5030	Payroll Taxes	29,645	31,899	32,850	30,195	35,690	39,004
10-10-5035	Retirement	72,249	75,238	72,230	68,653	81,140	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	1,250	1,600
10-10-5100	Office Supplies	4,426	3,380	4,500	4,413	5,300	4,500
10-10-5101	Council Supplies		1,637	1,500	1,958	1,950	1,500
10-10-5107	Community Event Supplies	10,973	16,711	25,500	21,421	22,230	25,000
10-10-5190	Furniture & Office Equipment	2,891	1,152	10,000	10,799	12,960	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	28,598	38,140	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	6,000
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	152,600	50,000
10-10-5510	Advertising & Legal Notices	20,918	19,028	18,000	21,035	25,250	27,000
10-10-5520	SAAS Contracts (software/app service)	11,644	19,682	8,100	8,683	9,480	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	7,190	7,850	6,500
10-10-5720	Travel & Meals	3,773	8,658	3,500	2,188	2,630	3,500
10-10-5725	Training & Licenses	5,341	2,399	4,500	2,591	3,110	4,500
10-10-5730	Staff Development	801	3,318	3,500	4,876	5,860	6,000
10-10-5735	Council Training & Travel			7,500	4,153	4,990	7,500
	Total Administration Operations	802,664	1,016,770	1,007,030	717,987	982,570	981,155

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	717,987	982,570	981,155

General Fund		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Proposed before Requests
Non-Departmental							
10-15-5035	Retirement	-	-	-	-	-	-
10-15-5100	Office Supplies	10,822	9,016	10,000	9,000	12,000	8,000
10-15-5200	Phone, Internet	-	-	19,500	4,348	5,800	8,000
10-15-5210	Electricity			6,500	4,129	5,510	6,000
10-15-5220	Natural Gas			6,500	5,596	6,110	6,500
10-15-5230	Water			750	1,052	1,410	2,000
10-15-5305	Building Maintenance	7,961	4,137	10,000	14,403	15,790	15,000
10-15-5310	Grounds Maintenance	1,000	320	2,000	784	950	2,000
10-15-5440	Professional Services - Other	124,497	63,958	75,540	4,778	15,740	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	28,832	34,600	25,000
10-15-5540	Cleaning Service			7,000	4,660	6,220	7,500
10-15-5601	Office/Equipment Leases	4,731	5,592	5,000	5,386	6,470	7,000
	Total Non-Departmental Operations	213,909	183,200	256,630	190,605	221,410	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	303,553	346,360	201,000
Municipal Court Services							
10-25-5000	Salaries & Wages	59,895	58,308	60,375	47,938	56,660	45,600
10-25-5011	Overtime			1,000	123	150	1,000
10-25-5025	Health Insurance	9,062	11,003	12,600	7,746	9,160	12,660
10-25-5030	Payroll Taxes	4,582	4,303	4,695	3,827	4,530	3,565
10-25-5035	Retirement	10,004	10,061	10,325	8,470	10,010	7,708
10-25-5040	Texas Workforce Commission	15	135	180	63	90	100
10-25-5045	Workers Comp	-	156	200	185	220	250
10-25-5100	Office Supplies	1,651	1,148	2,000	1,425	1,720	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	3,400	8,500
10-25-5403	Prosecutor	7,125	9,863	13,000	6,600	8,800	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	775	930	1,000
	Total Municipal Court Services	97,712	100,836	116,225	79,702	98,020	96,133

General Fund		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Proposed before Requests
Police Services							
10-45-5000	Salaries & Wages	1,055,465	1,259,915	1,610,000	1,223,390	1,445,830	1,614,000
10-45-5011	Overtime		1,990	70,000	26,545	31,380	50,000
10-45-5025	Health Insurance	123,059	172,987	264,600	186,854	220,830	265,860
10-45-5030	Payroll Taxes	79,580	91,312	128,525	98,554	116,480	127,296
10-45-5035	Retirement	187,190	209,765	282,575	215,550	254,750	275,226
10-45-5040	Texas Workforce Commission	190	2,724	3,680	1,679	2,240	12,589
10-45-5045	Workers Comp	-	34,434	42,355	42,355	50,060	64,560
10-45-5100	Office Supplies	6,568	9,352	8,500	9,303	11,170	10,000
10-45-5103	Community Policing Supplies	6,841	10,373	13,000	6,928	8,320	13,000
10-45-5105	Child Abuse Interlocal - Supplies	1,500	1,500	1,500	1,500	1,800	1,500
10-45-5125	Operating Supplies	2,157	1,529	8,500	5,473	6,570	8,500
10-45-5155	Uniforms	7,032	13,264	20,500	16,597	19,920	20,500
10-45-5160	Personal Protection Equipment	8,460	30,504	13,500	10,430	42,520	13,500
10-45-5190	Furniture & Office Equipment	16,034	9,011	15,000	8,369	10,050	15,000
10-45-5195	Tools & Equipment	41,414	40,598	30,000	13,696	28,440	30,000
10-45-5200	Phone, Internet	26,552	30,446	35,000	32,323	43,100	48,000
10-45-5210	Electricity	7,244	9,977	12,000	7,134	9,520	12,000
10-45-5230	Water	619	641	1,000	574	770	1,000
10-45-5240	Fuel	42,115	39,240	51,500	38,330	51,110	51,500
10-45-5305	Building Maintenance	-	3,415	8,000	9,079	10,900	8,000
10-45-5315	Vehicle Maintenance	49,048	44,651	45,500	28,633	34,360	45,500
10-45-5325	Equipment Maintenance	1,424	4,968	5,000	1,426	1,720	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	103,612	123,570	147,000
10-45-5530	Medical Services	290	790	2,000	1,248	1,670	2,000
10-45-5540	Cleaning Service	5,724	12,322	13,000	9,539	12,720	13,000
10-45-5548	Dispatch Service	70,792	76,296	115,000	110,879	110,880	115,000
10-45-5551	Inmate Boarding Contract	6,653	11,750	12,000	7,375	8,850	12,000
10-45-5552	Animal Control Service	6,250	6,250	7,000	6,250	6,250	7,000
10-45-5700	Membership Dues & Fees	1,073	700	2,500	430	520	2,500
10-45-5720	Travel & Meals	1,096	2,326	7,000	3,024	3,630	7,000
10-45-5725	Training & Licenses	5,039	11,516	19,500	10,637	12,770	19,500
	Total Police Operations	1,805,099	2,240,331	2,958,035	2,256,518	2,701,510	3,036,831
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	89,997	175,000	214,000
10-45-9221	Equipment	-	55,640	20,000	10,650	27,650	-
10-45-9224	Radios			36,000	36,000	36,000	-
	Total Police Capital Outlay	75,675	518,945	326,000	136,646	238,650	214,000
	Total Police Services	1,880,774	2,759,276	3,284,035	2,393,164	2,940,160	3,250,831

General Fund		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Proposed before Requests
Fire Services							
10-55-5000	Salaries & Wages	447,930	888,659	1,021,395	879,446	1,039,350	1,029,000
10-55-5001	Part-time Wages		-	129,000	58,059	73,550	123,170
10-55-5011	Overtime		-	51,500	38,397	45,380	55,000
10-55-5025	Health Insurance	67,054	103,392	176,400	124,799	147,490	177,240
10-55-5030	Payroll Taxes	33,775	64,554	91,945	77,331	91,400	92,349
10-55-5035	Retirement	83,160	148,801	202,160	159,853	188,920	179,294
10-55-5040	Texas Workforce Commission	72	1,474	2,570	1,158	1,550	8,026
10-55-5045	Workers Comp	-	24,275	30,015	30,011	35,470	41,160
10-55-5100	Office Supplies	3,203	6,844	5,000	2,590	3,110	5,000
10-55-5125	Operating Supplies	10,349	8,232	20,000	11,338	13,610	25,000
10-55-5130	EMS Supplies	-	15,944	40,000	25,377	30,460	55,000
10-55-5155	Uniforms	12,283	17,820	41,100	14,403	17,290	40,000
10-55-5160	Personal Protection Equipment	67,462	19,230	29,500	21,127	25,360	35,000
10-55-5190	Furniture & Office Equipment	-	-	2,000	3,438	4,130	4,000
10-55-5195	Tools & Equipment	23,449	5,068	10,000	12,304	14,770	40,000
10-55-5200	Phone, Internet	19,731	7,726	7,200	4,622	6,170	7,500
10-55-5210	Electricity	9,104	6,409	10,000	6,296	8,400	10,000
10-55-5220	Natural Gas	2,789	1,962	4,000	2,904	3,170	5,000
10-55-5230	Water	912	992	2,000	1,328	1,780	2,500
10-55-5240	Fuel	14,072	15,757	18,000	13,814	18,420	20,000
10-55-5305	Building Maintenance	-	6,827	10,000	4,978	5,980	10,000
10-55-5315	Vehicle Maintenance	2,086	2,294	5,000	7,486	8,990	6,000
10-55-5316	Apparatus Maintenance	59,000	52,492	65,000	83,842	80,620	85,000
10-55-5325	Equipment Maintenance	2,560	10,897	9,000	10,055	12,070	21,000
10-55-5330	Storm Siren O&M	118	5,032	1,500	94	120	2,000
10-55-5440	Professional Services - Other	-	17,600	3,000	1,430	1,720	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	15,106	18,130	25,000
10-55-5536	Ambulance Service	16,169	20,378	155,000	113,353	136,030	177,000
10-55-5540	Cleaning Service	3,324	2,570	3,900	2,570	3,430	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	28,533	33,150	30,000
10-55-5700	Membership Dues & Fees	5,433	1,748	4,000	2,835	3,410	5,000
10-55-5720	Travel & Meals	6,207	3,386	7,000	5,640	6,770	8,500
10-55-5725	Training & Licenses	110	10,624	17,000	9,177	11,020	20,000
	Total Fire Operations	993,732	1,561,941	2,256,185	1,791,562	2,128,300	2,393,638
Fire Capital Outlay							
10-55-9103	Improvements	116	-	25,000	-	-	-
10-55-9104	Furnishings	6,527	851	20,000	10,317	15,320	-
10-55-9220	Vehicles			80,000	57,840	80,840	-
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	92,542	1,590,550	-
	Total Fire Services	1,062,462	1,573,240	3,825,185	1,884,104	3,718,850	2,393,638

General Fund		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Proposed before Requests
Parks & Rec Department							
10-65-5310	Grounds Maintenance	10,434	2,505	15,000	1,716	4,990	15,000
	Total Parks & Rec Operations	10,434	2,505	15,000	1,716	4,990	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	1,716	34,990	15,000
Development Services							
10-75-5000	Salaries & Wages			76,440	59,808	70,690	73,010
10-75-5001	Part-time Wages				-		16,900
10-75-5011	Overtime			3,000	3,751	4,440	4,000
10-75-5025	Health Insurance			12,600	7,746	9,160	12,660
10-75-5030	Payroll Taxes			8,755	691	820	7,184
10-75-5035	Retirement			19,250	7,922	9,370	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	105,026	126,040	150,000
10-75-5440	Professional Services - Other		12,085	200,000	201,115	241,340	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	695,497	927,330	900,000
10-75-5571	Inspection Services - Infrastructure			105,000	18,578	24,780	50,000
10-75-5572	Inspection Services - Food Service			10,000	8,500	12,280	25,000
10-75-5589	Sales Tax Incentive Rebate			90,000	106,620	116,320	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	1,226,129	1,556,980	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	1,226,129	1,586,980	1,564,392

General Fund		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Proposed before Requests
Public Works Services							
10-80-5000	Salaries & Wages	284,850	363,557	343,035	276,690	327,000	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	4,070	5,000
10-80-5025	Health Insurance	44,071	67,221	75,600	63,205	74,700	75,960
10-80-5030	Payroll Taxes	21,779	26,530	28,010	26,728	31,590	26,431
10-80-5035	Retirement	49,762	60,721	61,570	51,227	60,550	54,582
10-80-5040	Texas Workforce Commission	58	978	1,340	499	670	1,500
10-80-5045	Workers Comp	-	10,668	13,765	13,763	16,270	20,000
10-80-5100	Office Supplies	709	239	1,500	212	260	1,000
10-80-5102	MS-4 Educational Supplies	-	-	250	-	250	250
10-80-5125	Operating Supplies	2,001	3,793	4,200	2,204	2,650	4,000
10-80-5155	Uniforms	4,324	5,943	5,500	4,270	5,130	6,000
10-80-5190	Furniture & Office Equipment	-	-	500	-	500	500
10-80-5195	Tools & Equipment	4,236	4,792	6,000	2,362	7,840	6,000
10-80-5200	Phone, Internet	3,645	4,030	3,430	3,025	4,040	5,000
10-80-5210	Electricity	-	1,338	1,800	4,610	6,150	8,000
10-80-5211	Electricity - Street Lights	68,901	89,777	100,000	108,745	145,000	160,000
10-80-5230	Water	1,572	392	1,500	552	740	1,500
10-80-5240	Fuel	11,024	11,230	15,000	9,351	15,970	18,000
10-80-5305	Building Maintenance	29,578	1,743	5,000	443	540	3,000
10-80-5310	Grounds Maintenance	9,713	16,207	17,000	12,648	16,180	17,000
10-80-5315	Vehicle Maintenance	4,085	4,514	3,650	4,920	5,910	10,000
10-80-5325	Equipment Maintenance	9,201	3,034	8,000	11,867	23,850	15,000
10-80-5335	Street Maintenance	15,558	11,935	20,000	5,290	6,350	20,000
10-80-5340	Sign Maintenance	5,490	4,967	7,500	2,379	7,860	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	13,320	16,790	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	100	470	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	644	780	1,000
10-80-5725	Training & Licenses	894	921	5,000	741	4,890	7,000
	Total Public Works Operations	805,063	876,410	811,850	627,203	819,820	940,673
Public Works Capital Outlay							
10-80-9220	Vehicle	103,994	-	80,000	62,423	62,430	-
10-80-9221	Equipment	-	7,825	35,000	11,589	34,590	-
10-80-9222	Heavy Equipment	106,799	100,897	-	-	-	-
	Total Capital Outlay	210,793	108,722	115,000	74,012	97,020	-
	Total Public Works Services	1,015,855	985,132	926,850	701,215	916,840	940,673
Total General Fund Expenditures		5,596,011	7,296,172	11,022,000	7,307,571	10,624,770	9,442,821
Change in Financial Position		884,429	3,175,169	(1,572,610)	1,481,268	(801,300)	1,122,999
ESTIMATED ENDING RESOURCES (Net)				6,999,486	10,662,101	8,379,533	9,502,532
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 07/2025	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	2,656,193													2,656,193
Est Beg Resources - for Capital	6,343,593	7,356,790	7,356,790	5,723,340													5,723,340
REVENUES																	
Total Taxes	3,952,000	3,878,013	4,191,690	5,650,820	-	-	-	-	-	-	-	-	-	-	-	-	5,650,820
Total Other General Government	151,000	92,679	111,120	101,000	-	-	-	-	-	-	-	-	-	-	-	-	101,000
Total Transfers	1,257,340	1,257,340	1,257,340	1,432,600	-	-	-	-	-	-	-	-	-	-	-	-	1,432,600
Administration	35,500	23,401	38,410	30,000	-	-	-	-	-	-	-	-	-	-	-	-	30,000
Municipal Court	4,500	4,867	5,850	5,750	-	-	-	-	-	-	-	-	-	-	-	-	5,750
Police	97,500	113,292	135,960	127,750	-	-	-	-	-	-	-	-	-	-	-	-	127,750
Fire	156,000	117,332	120,410	175,000	-	-	-	-	-	227,990	-	-	-	-	-	-	402,990
Parks & Rec	150	140	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Services	3,795,400	3,301,776	3,962,550	3,042,900	-	-	-	-	-	-	-	-	-	-	-	-	3,042,900
Total Revenues	9,449,390	8,788,839	9,823,470	10,565,820	-	-	-	-	-	227,990	-	-	-	-	-	-	10,793,810
EXPENDITURES																	
OPERATIONS																	
Administration	1,007,030	717,987	982,570	981,155	-	-	20,373	-	-	-	-	-	26,958	20,761	874	-	1,050,121
Non-Departmental	256,630	190,605	221,410	201,000	1,127,700	-	-	-	-	-	-	-	-	-	-	-	1,328,700
Municipal Court	116,225	79,702	98,020	96,133	-	-	-	-	-	-	-	-	1,739	1,901	57	-	99,830
Police	2,958,035	2,256,518	2,701,510	3,036,831	-	-	-	-	-	-	110,362	110,362	108,335	67,891	3,427	-	3,437,209
Fire	2,256,185	1,791,562	2,128,300	2,393,638	-	-	-	-	-	344,956	-	-	193,705	44,227	4,978	-	2,981,505
Parks & Rec	15,000	1,716	4,990	15,000	-	-	-	-	-	-	-	-	-	-	-	-	15,000
Development Services	1,406,045	1,226,129	1,556,980	1,564,392	-	-	116,610	-	-	-	-	-	3,258	3,142	89	-	1,670,091
Public Works	811,850	627,203	819,820	940,673	-	-	-	78,266	-	-	-	-	19,167	13,464	612	-	1,052,182
Total Operations Expenditures	8,827,000	6,891,422	8,513,600	9,228,821	1,127,700	-	116,610	20,373	78,266	344,956	110,362	110,362	353,161	151,387	10,037	-	11,634,637
CAPITAL																	
Administration Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Departmental Capital Outlay	125,000	112,948	124,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Capital Outlay	326,000	136,646	238,650	214,000	-	-	-	-	-	-	-	107,000	-	-	-	-	321,000
Fire Capital Outlay	1,569,000	92,542	1,590,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks & Rec Capital Outlay	30,000	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Services Capital Outlay	30,000	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works Capital Outlay	115,000	74,012	97,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Outlay	2,195,000	416,148	2,111,170	214,000	-	-	-	-	-	-	-	107,000	-	-	-	-	321,000
Total Expenditures	11,022,000	7,307,571	10,624,770	9,442,821	1,127,700	-	116,610	20,373	78,266	344,956	110,362	217,362	353,161	151,387	10,037	-	11,955,637
Change in Financial Position	(1,572,610)	1,481,268	(801,300)	1,122,999	(1,127,700)	(1,127,700)	(116,610)	(20,373)	(78,266)	(116,966)	(110,362)	(217,362)	(353,161)	(151,387)	(10,037)	(1,174,525)	(1,161,827)
Estimated Ending Resources:			8,379,533	9,502,532													7,217,706

DEBT SERVICE (I&S) FUND	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Proposed
ESTIMATED BEGINNING RESOURCES	692,772	932,415	433,155	435,022	435,025	519,475
REVENUE						
50-00-4005 Property Taxes - I&S	1,143,869	1,163,834	2,052,960	2,105,552	2,105,560	2,303,855
50-00-4517 Interest - IB I&S	22,195	14,438	15,000	7,407	8,890	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	2,112,958	2,114,450	2,225,505
EXPENDITURES						
50-00-5806 Transfer Out	1,087,650	-	-	-	-	-
50-10-5790 Debt Administration	6,269	8,395	30,000	6,245	9,750	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	2,026,495	2,030,000	2,217,550
Change in Financial Position	(848,007)	(497,393)	17,710	86,463	84,450	7,955
ESTIMATED ENDING RESOURCES (Net)			450,865	521,486	519,475	527,430

STREET FUND Maintenance/Construction	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	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	407,613
Street Repair Fund Revenue						
17-00-4041 Sales Tax - Dedicated Streets	344,021	451,602	600,000	542,128	675,560	825,000
Total Street Repair Fund Revenue	344,021	451,602	600,000	542,128	675,560	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)	542,128	(939,440)	-
ESTIMATED ENDING RESOURCES (Net)			339,846	1,836,150	407,613	407,613

MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Proposed
ESTIMATED BEGINNING RESOURCES				29,015	29,015	29,015	3,765
REVENUE							
34-25-4212	Court - Technology			4,800	3,806	4,570	4,500
34-25-4217	Court - Building Security Fees			6,000	5,312	6,380	6,000
Total Revenues		-	-	10,800	9,118	10,950	10,500
EXPENDITURES							
34-25-5100	Supplies			1,000	541	650	1,000
34-25-5526	Municipal Technology Exp			6,000	3,196	18,840	5,000
34-25-5560	Contract Labor - Bailiffs			2,400	1,425	1,710	2,400
34-25-9103	Improvements			15,000	-	15,000	-
Total Expenditures		-	-	24,400	5,163	36,200	8,400
Change in Financial Position		-	-	(13,600)	3,955	(25,250)	2,100
ESTIMATED ENDING RESOURCES (Net)		-	-	15,415	32,970	3,765	5,865

TIRZ #2 FUND	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Proposed
ESTIMATED BEGINNING RESOURCES			49,860	27,946	27,946	179,226
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	1,049	1,260	1,500
Total TIRZ/TIF Fund Revenue	-	36,017	162,875	162,824	163,040	231,500
TIRZ/TIF Fund Expenditure						
24-00-5440 Professional Services - Other	66	8,138	15,000	5,627	11,760	25,000
Total TIRZ/TIF Expenditure	66	8,138	15,000	5,627	11,760	25,000
Change in Financial Position	(66)	27,879	147,875	157,196	151,280	206,500
ESTIMATED ENDING RESOURCES (Net)	(66)	27,879	197,735	185,142	179,226	385,726

Public Safety Fees Fund	FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Proposed
ESTIMATED BEGINNING RESOURCES			-	664,000	664,000	1,085,800
Public Safety Fees Fund Revenue						
33-00-4360 Elevon Public Safety Fee	30,000	477,000	-	227,500	273,000	-
33-00-4361 Trails of Lavon Public Safety Fee	7,500	149,500	-	124,000	148,800	-
Total Public Safety Fees Fund Revenue	37,500	626,500	-	351,500	421,800	-
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	-	351,500	421,800	(150,000)
ESTIMATED ENDING RESOURCES (Net)	37,500	626,500	-	1,015,500	1,085,800	935,800

UTILITY FUND		FY23 Actual	FY24 Actual	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Proposed
ESTIMATED BEGINNING RESOURCES/TRANSFERS IN				11,996,509	13,509,565	13,509,565	9,366,585
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	37,183	46,640	40,000
20-00-4521	Interest - IB Sewer Tap	35,081	122,713	85,000	67,064	79,000	85,000
20-10-4240	Police - Fines/Fees	-	-	-	3,061	-	-
Total Administration		60,818	182,314	125,000	107,308	125,640	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	1,971,595	2,365,920	2,500,000
20-85-4202	Administration Fee	61,225	76,528	100,000	96,431	115,720	125,000
20-85-4230	Sewer Tap Fee	2,702,041	6,671,700	4,000,000	4,225,000	5,070,000	3,000,000
20-85-4231	Bear Creek Trunk Recovery Fee	136,898	(9,528)	33,000	32,977	32,980	-
20-85-4232	Sewer Infrastructure Fees	-	24,947	30,000	28,675	34,420	30,000
20-85-4299	Late Fees	38,229	54,071	45,000	50,232	60,280	50,000
20-85-4330	Online Permit Payments	475	-	1,000	(2,295)	(2,760)	-
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	6,402,615	7,676,560	5,705,000
Solid Waste							
20-86-4115	Solid Waste Income	877,880	1,004,837	1,100,000	929,283	1,115,140	1,275,000
Total Solid Waste		877,880	1,004,837	1,100,000	929,283	1,115,140	1,275,000
Total Revenue		5,135,051	12,595,713	7,684,000	7,439,205	8,917,340	7,105,000
UTILITY FUND EXPENDITURES							
Sanitary Sewer							
20-85-5210	Electricity	82,146	78,973	120,000	66,140	79,370	120,000
20-85-5390	Sewer System Maintenance	3,007	21,262	65,000	10,090	12,110	50,000
20-85-5440	Professional Services - Other	-	-	-	-	-	20,000
20-85-5590	O&M Contract	584,963	663,819	690,000	636,648	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	2,000,000
20-85-9419	CIP-38 Elevon/Lavon North WWTP Constr	-	6,250	5,000,000	1,600,315	4,999,320	2,000,000
20-85-9423	Sewer System Improvements	-	5,008	200,000	6,326	7,600	100,000
20-85-9424	CIP-42 Lavon East WWTP	-	-	2,000,000	-	2,000,000	400,000
Total Sanitary Sewer		1,968,116	1,470,311	12,188,340	3,432,859	11,956,270	7,373,100
Solid Waste							
20-86-5100	Office Supplies	6,513	2,017	3,000	3,039	3,650	4,200
20-86-5104	Billing Supplies	15,164	23,665	30,000	25,341	30,410	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	3,589	4,310	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	552,880	826,300	1,130,500
20-86-5785	Sales Tax	64,841	73,501	85,000	59,287	84,880	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	795,069	1,104,050	1,431,200
Total Expenditure		2,882,264	2,467,630	13,344,840	4,227,927	13,060,320	8,804,300
Change in Financial Position		2,252,786	10,128,083	(5,660,840)	3,211,278	(4,142,980)	(1,699,300)
ESTIMATED ENDING RESOURCES (Net)		2,252,786	10,128,083	8,265,670	18,650,842	11,296,585	7,667,285

Economic Development Corporation			FY25 Adopted/ Amended	FY25 YTD 06/2025	FY25 Projected	FY26 Proposed	Notes
ESTIMATED BEGINNING RESOURCES			1,073,724	1,073,724	1,073,724	1,436,464	
Economic Development Corp Revenues							
30-30-4040	2-2	Sales & Use Tax	550,000	482,339	643,120	860,000	
30-30-4519		Interest - TexStar	-	12,242	16,330	-	
30-30-4522		Interest - LOGIC	-	16,978	22,640	-	
30-30-4799	2-5	Miscellaneous Revenue	-	3,500	3,500	-	
30-30-4876		EDC Transfers In	-	275,000	550,000	-	
30-30-4877		EDC Transfers Out	-	(275,000)	(550,000)	-	
30-30-4TBA	2-3	Debt Proceeds	-	-	-	-	
Total Economic Development Corp Revenues			550,000	515,059	685,590	860,000	
Economic Development Corp Expenses							
Operations - General							
30-30-5520	3-1a	SAAS (software as a service)	6,000	1,879	5,138	6,000	
30-30-5700	3-1b	Dues & Fees	3,000	2,710	3,529	4,500	
30-30-5510		Advertising (Legal)	-	-	-	-	
30-30-5107		Community Events	-	-	-	-	
30-30-5100	3-1c-2	Office Supplies	1,800	638	1,109	2,000	
30-30-5720	3-1d	Travel	6,000	4,607	6,235	8,000	
30-30-5725	3-1e	Training	2,500	-	682	6,000	
30-30-5100	3-g	Office Supplies	3,000	1,281	2,058	4,000	
30-30-5799	3-1f	Miscellaneous Expense	2,500	448	1,007	5,000	
30-30-5630	3-1h	Office Lease	6,000	7,500	6,000	-	
30-30-5440	new	Professional Services - Other	3,000	-	1,500	3,000	
30-30-5525	3-1i	IT Services - web site	3,500	-	955	10,000	REsimplify
Operations - Consulting							
30-30-5440	4-1	Professional Services - Other	15,000	6,900	10,555	30,000	Petty Assoc., others
30-30-5525	4-2	IT Services - web/tech	7,000	2,212	3,518	10,000	more advert
30-30-5525	4-2a	IT Services	4,000	1,502	2,565	6,000	more advert
30-30-5401	4-3	Attorney	12,000	2,409	5,399	20,000	more deals
30-30-5416	4-4	Executive Director EDC	53,071	39,803	53,071	72,000	more hours, more goals
Operations - Equipment							
30-30-5191	5-1	Computers	6,000	900	2,536	6,000	
30-30-5190	5-2a	Furniture & Office Equipment	1,000	58	331	2,500	
Promotional Expenses							
30-30-5770	6-1	Promotional - General Expenses	32,500	28,685		38,000	
30-30-5775	6-2	Promotional - Carryforward	22,877	3,865		29,000	Type B EDC law
30-30-5772	6-3	Promotional - Aerial Maps	12,000	2,093		8,000	
30-30-5771	6-4	Promotional - Advertising	12,500	4,173		20,000	
30-30-5773	6-6	Promotional - Video Development	20,000	7,250		20,000	
Capital Projects							
30-30-9TBA	7-3	Direct Business Incentives	457,129	24,928	390,129	744,379	
30-30-9TBA	7-4	Infrastructure Projects	325,000	2,200	325,000	400,000	
30-30-9TBA		Community Development	100,000	15,842	100,000	200,000	
30-30-9TBA	7-6	Project Main Street	100,000	29,990	100,000	200,000	
30-30-5876	7-7	EDC - Transfer Out	100,000	-	-	275,000	
Debt Service							
30-30-5TBA	8-0	Debt Reserve payment	-	-	-	-	
30-30-5880	8-1a	Main Street Debt - Principal	24,479	18,359	24,480	24,479	
30-30-5881		Main Street Debt - Interest	-	-	-	-	
30-30-588P		Government Capital - Principal	-	-	-	142,606	
30-30-588I		Government Capital - Interest	-	-	-	-	
Total Economic Development Corp Expenses			1,341,856	210,229	1,045,796	2,296,464	
Change in Financial Position			(791,856)	304,830	(360,206)	(1,436,464)	
ESTIMATED ENDING RESOURCES (Net)			281,868	1,378,554	713,518	-	

Economic Development Corp Construction Fund	FY25 Adopted/ Amended	FY25 YTD 07/2025	FY25 Projected	FY26 Proposed	Notes
ESTIMATED BEGINNING RESOURCES	-	-	-	1,025,150	
Economic Development Corp Revenues					
31-30-xxxx 2-3 Debt Proceeds	-	1,025,150	1,025,150	-	
Total Economic Development Corp Revenues	-	1,025,150	1,025,150	-	
Economic Development Corp Expenses					
31-30-xxxx 619 Main Street Construction	-	-	-	1,025,150	
Total Economic Development Corp Expenses	-	-	-	1,025,150	
Change in Financial Position	-	1,025,150	1,025,150	(1,025,150)	
ESTIMATED ENDING RESOURCES (Net)	-	1,025,150	1,025,150	-	



PROPOSED BUDGET FY 2025-26

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

City of Lavon

Fiscal Year 2025-2026

Budget Cover Page

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

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

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

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



City of Lavon 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

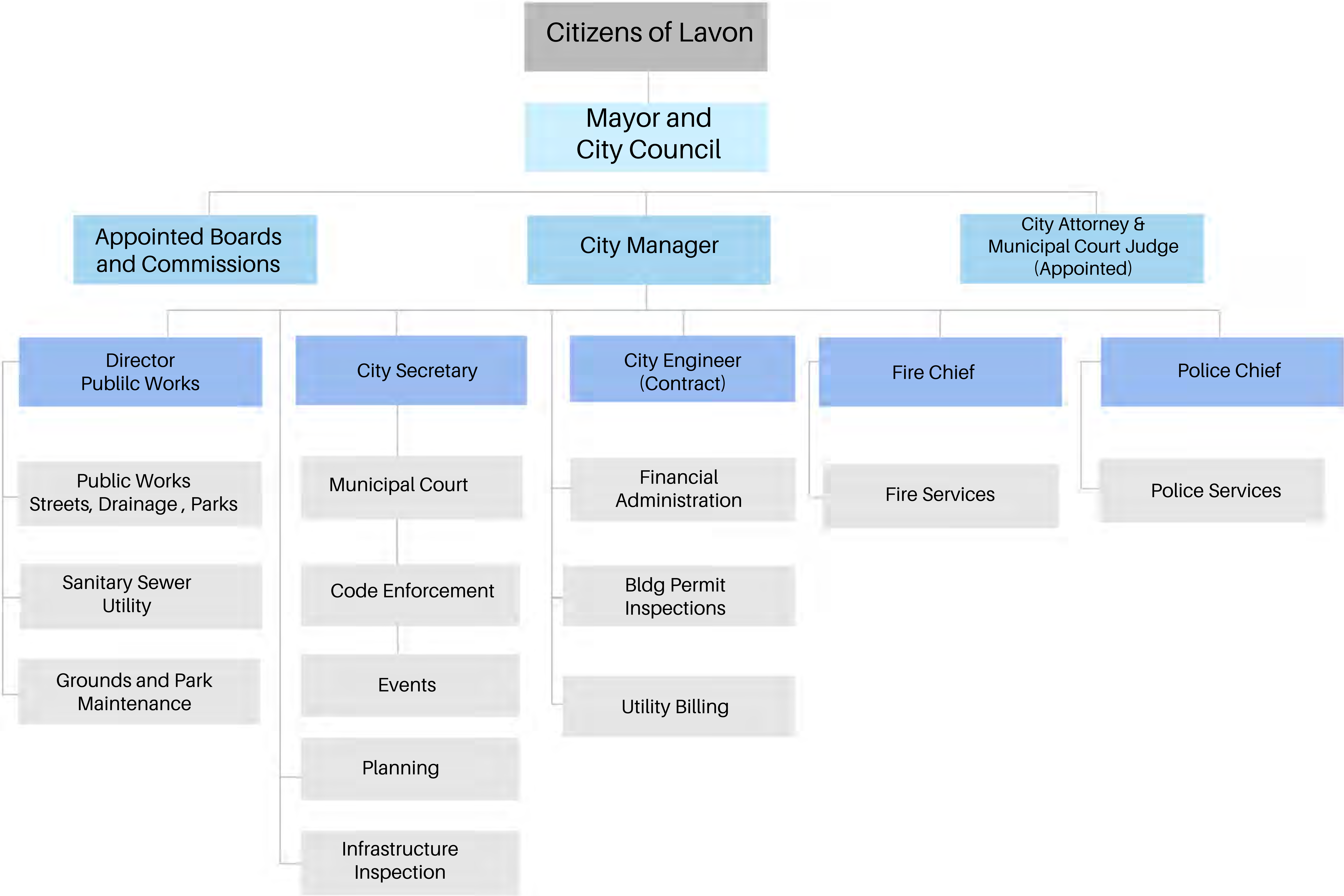
Invest in Lavon's future

Communicate with each other

Enjoy family fun

City of Lavon

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
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	



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

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

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



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).

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					

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

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
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
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

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
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		

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
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		

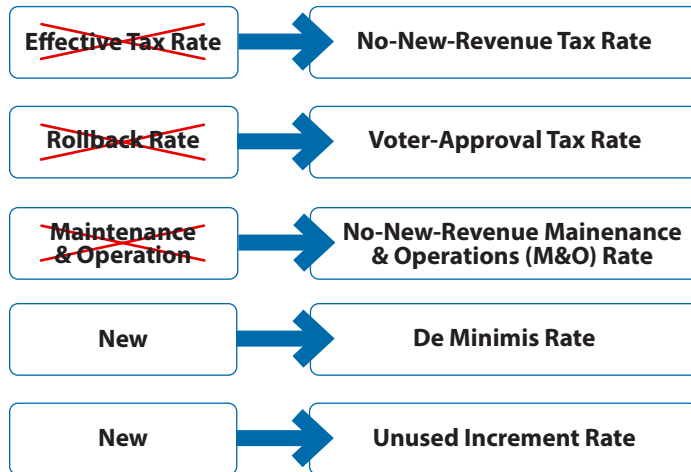
Remarks: The Certified Taxable Value column includes the ARB Approved Taxable Values, plus the Lower Value Used for properties remaining under protest , minus the exemptions already granted on properties remaining under protest. Please refer to the 2025 Certified Taxable Value Worksheet for Effective Rate to review the detailed calculations.

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:

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

(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

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

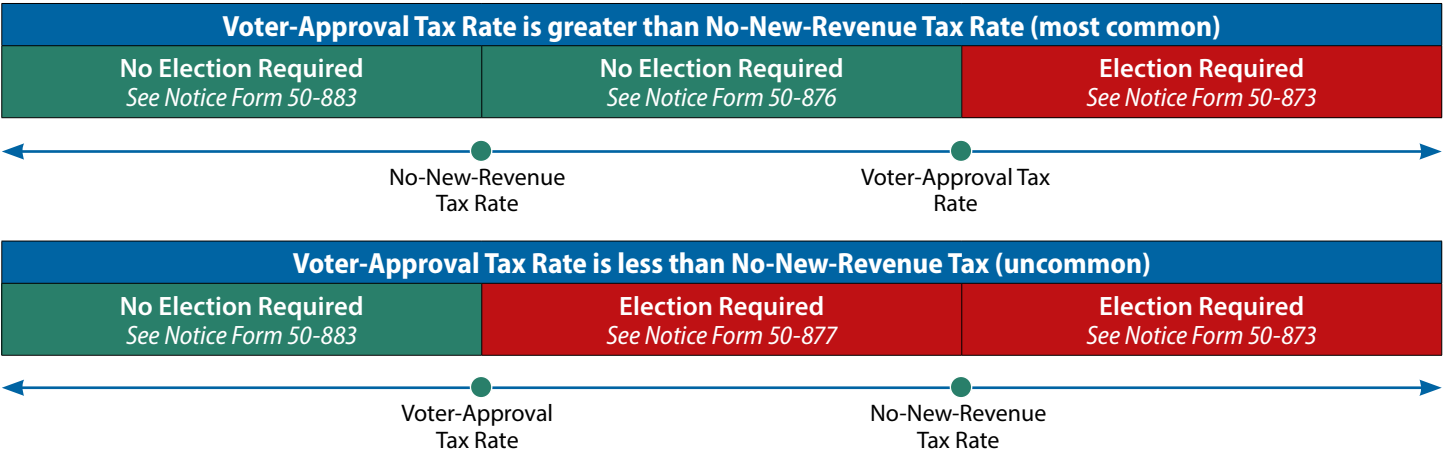
Taxing Units	Newspaper	Internet
Cities and Counties	Any Section (except the section in which legal notices and classified ads appear)	✓
School Districts	Any Section	Not Required Under Tax Code Section 26.06(g)
Small Taxing Districts	Legal Section or by Mail	✓
Water Districts	Any Section	Not Required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

[Next Page >](#)

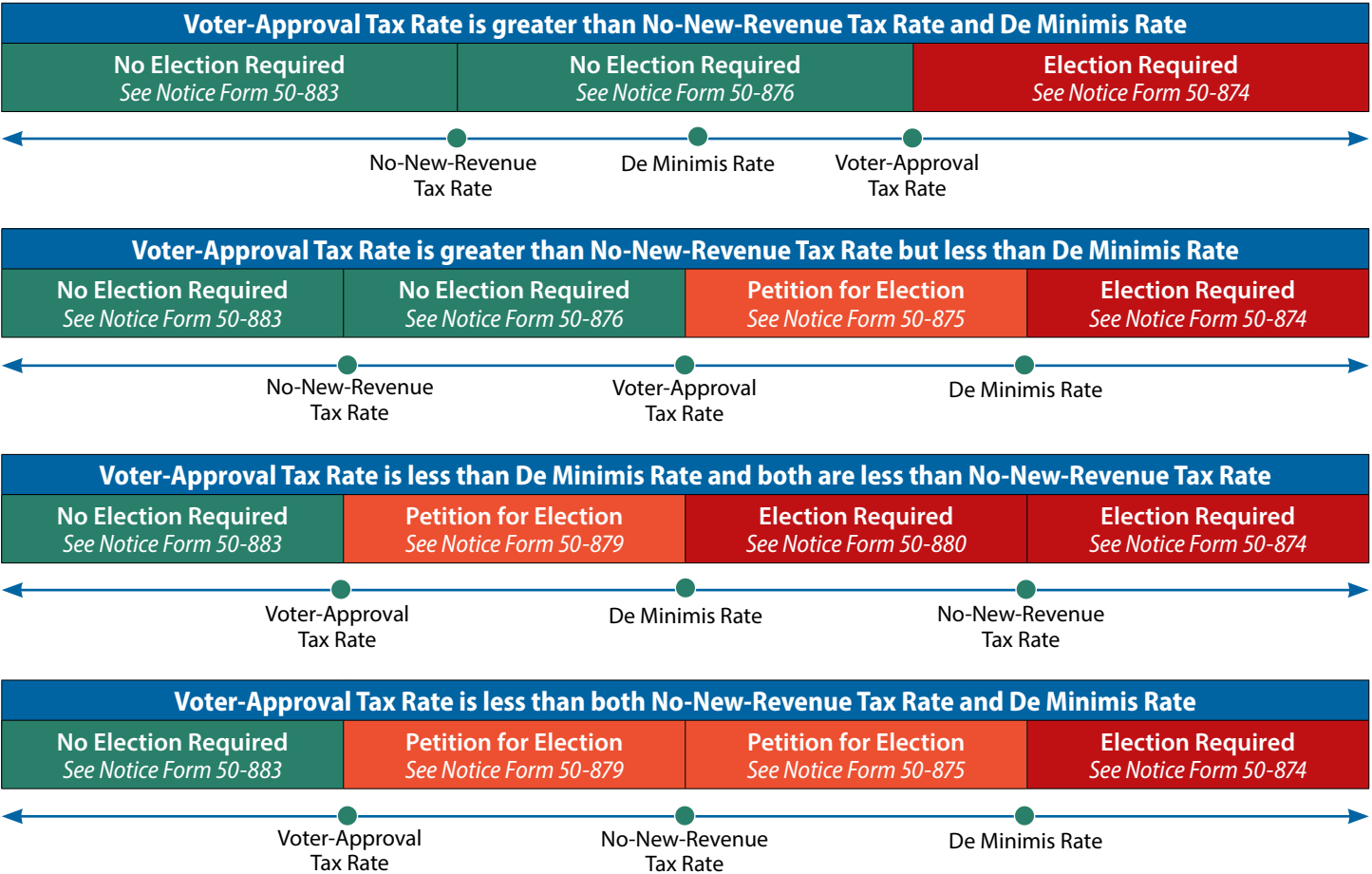
TAX RATE ELECTION REQUIREMENTS

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

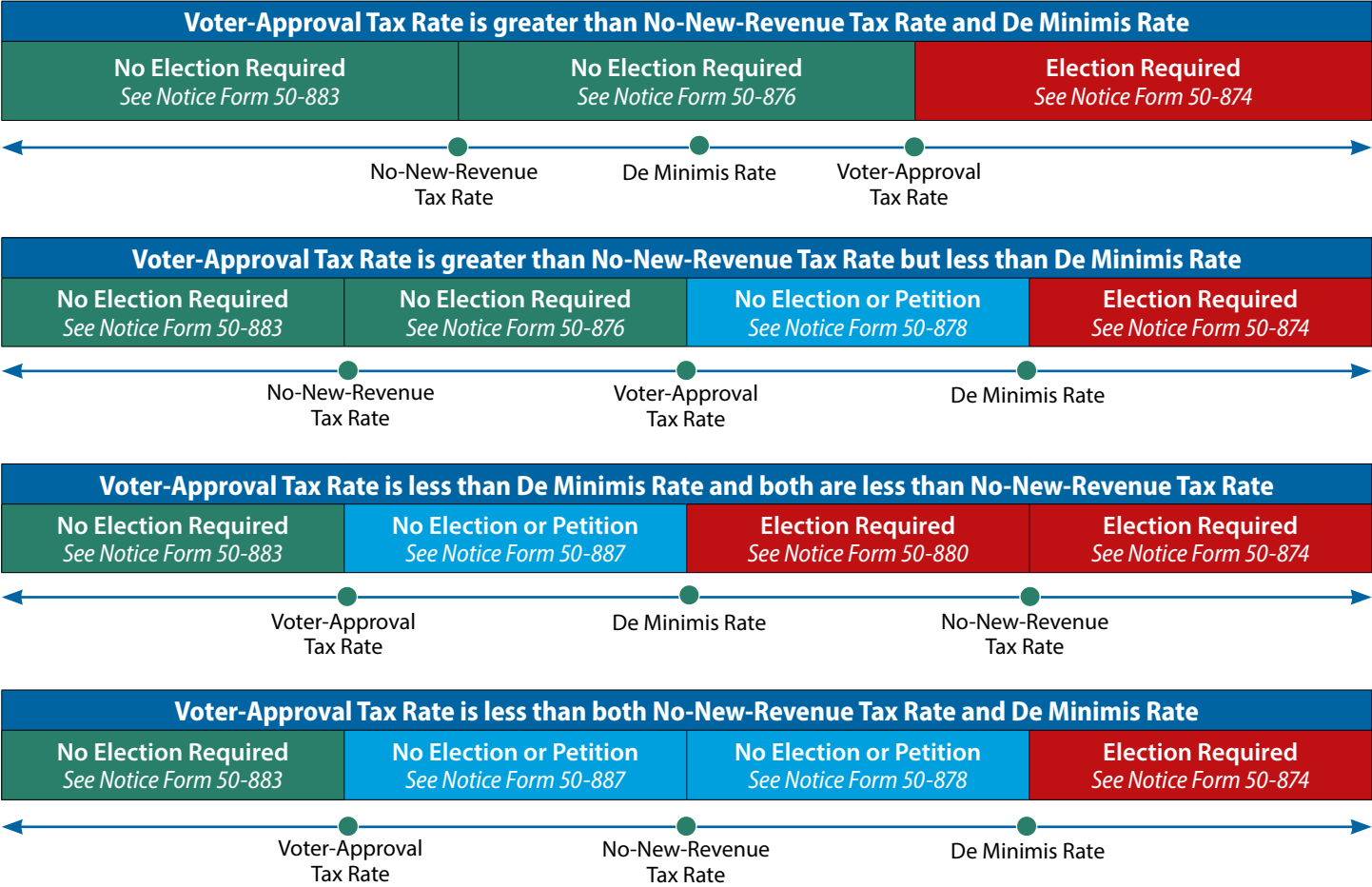


Most Cities and Counties with De Minimis Rate



Next Page >

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



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

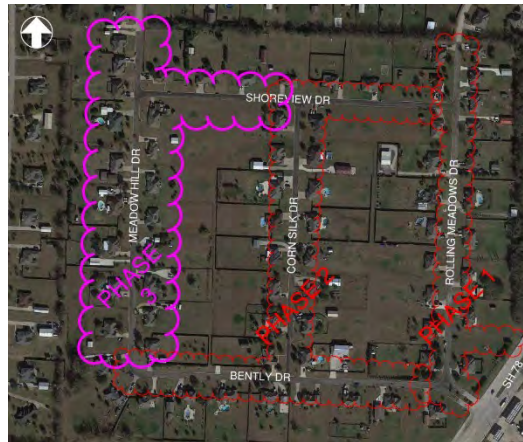
Project Scope: Expansion of the Wastewater Treatment Plant (WWTP) (Ultimate 0.40 MGD) located south of Elevon Parkway. The plant will serve the Elevon Section 2 area.



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

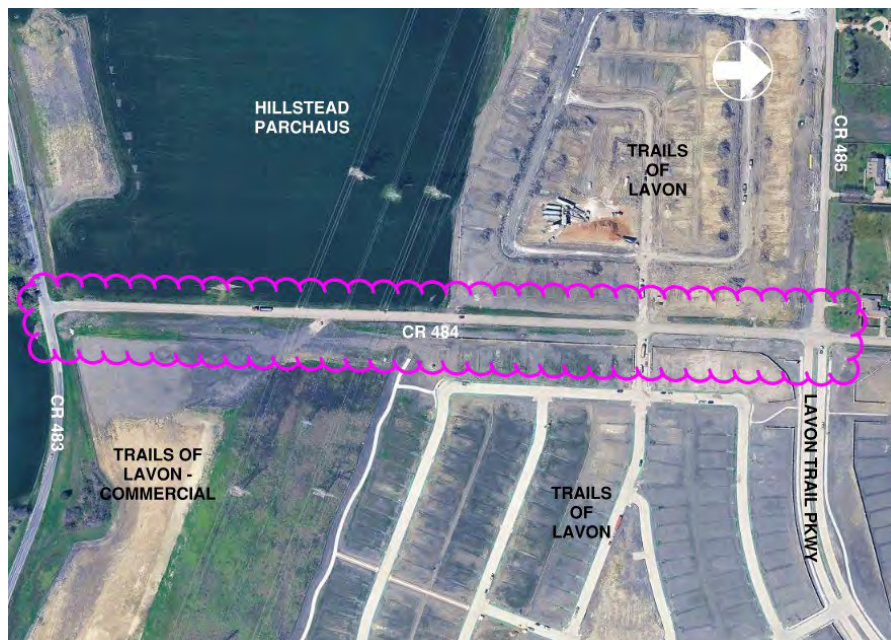
Project Scope: Extend CR 484 north to connect to Grand Heritage Blvd. 6" concrete pavement with curb & gutter and storm sewer



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

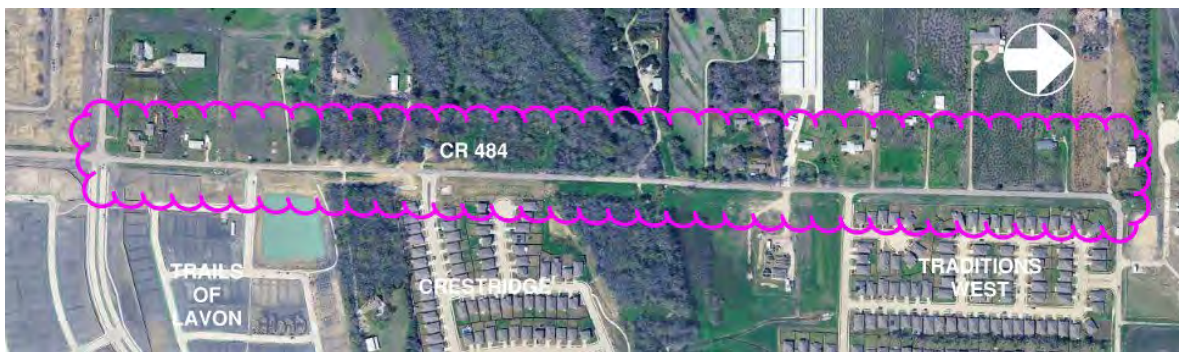
Project Scope: Reconstruct Forder Court in concrete to accommodate commercial traffic on Bois D' Arc and community park traffic.



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

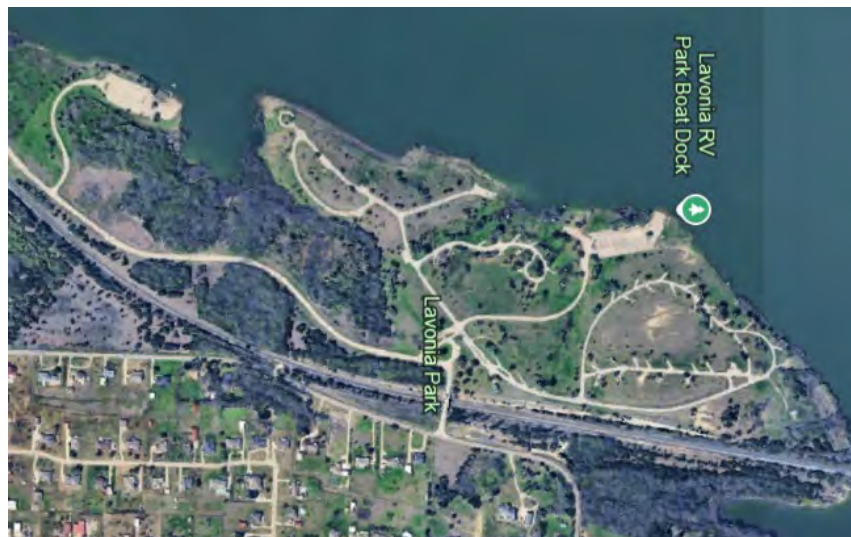
Project Scope: Construct 2 concrete lanes on Gage Rd adjacent to Lake Breeze, Hilltop Estates and Lakeridge Meadows.



26. CIP-00

USACE LEASE – TAKE AREA

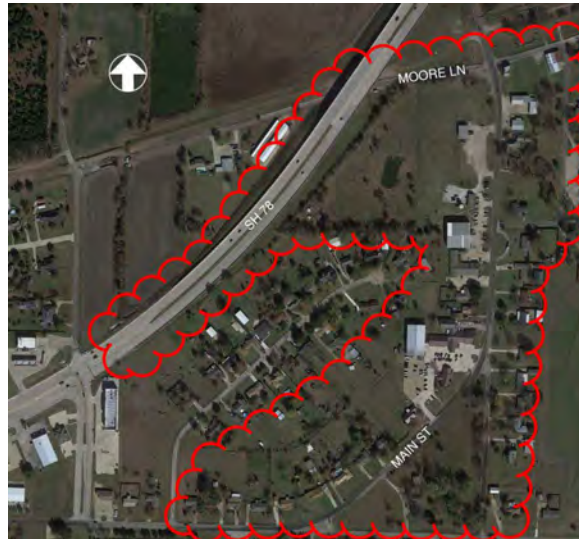
Project Scope: Construct trail or park area and/or maintain USACE property.



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

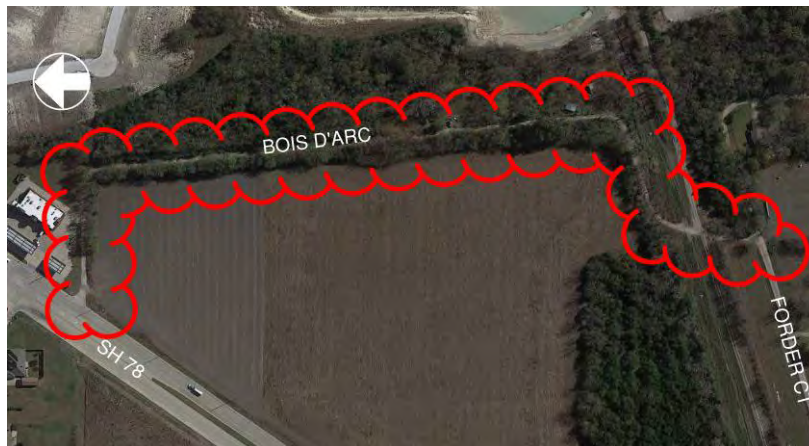
Project Scope: Construct storm sewer in enclosed system, add curb and sidewalk to Geren from Windmill south to Windmill/CR 484.



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

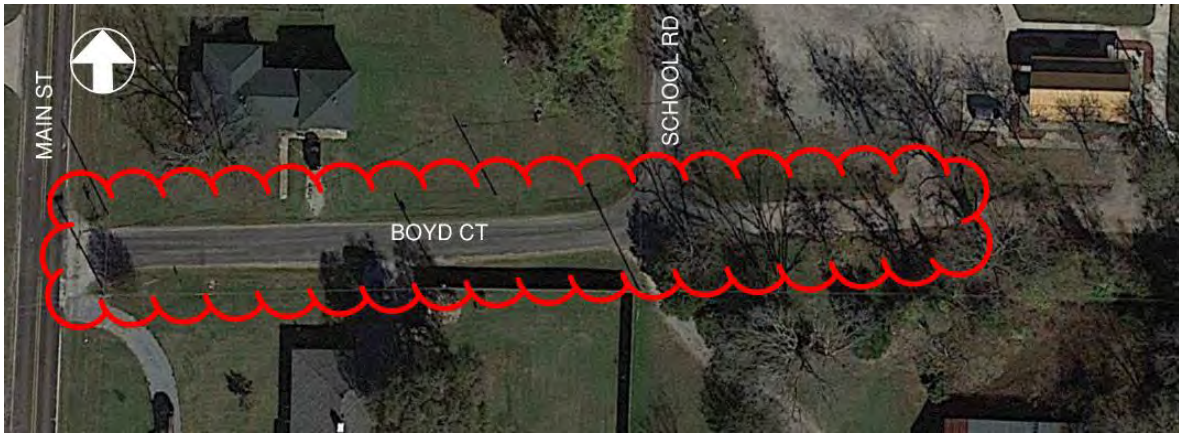
Project Scope: Remove and replace existing pavement with 20' wide concrete surface, stabilized subgrade and ditch reshaping.



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.

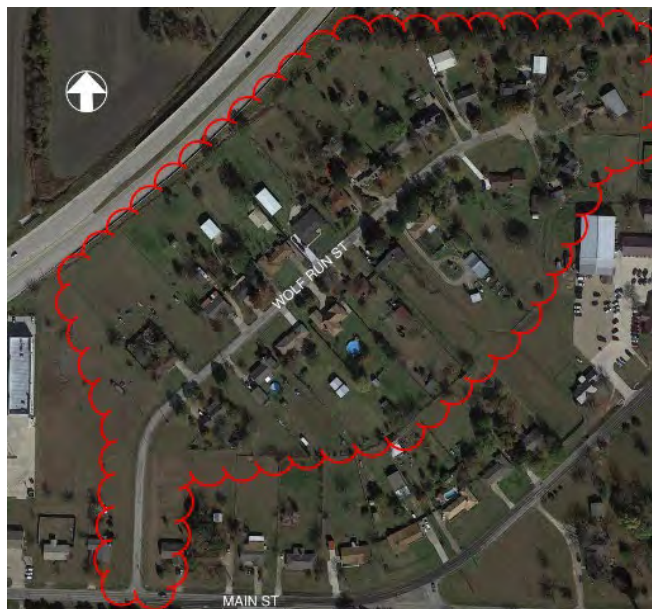


34. CIP-23

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).

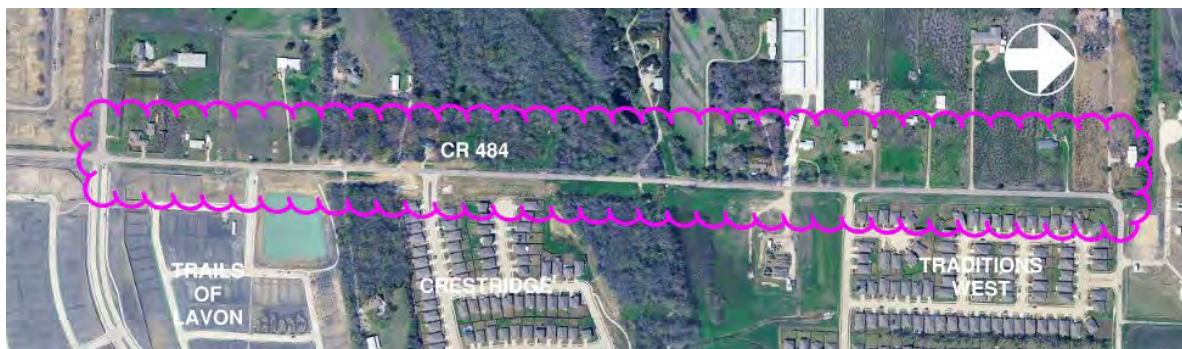
STATUS: To be designed and constructed by TxDOT with FM 2755 widening.



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



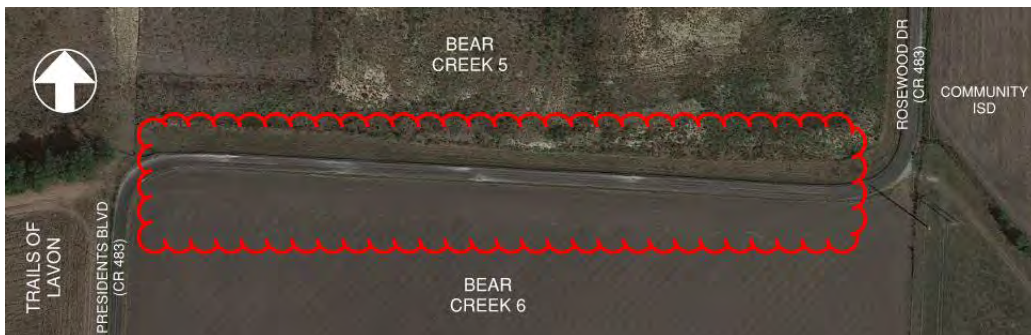
CIP-40

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 Agenda Brief

MEETING: August 19, 2025

ITEM: 7 - C

Item:

Discussion and action regarding Ordinance No. 2025-08-07 to ratify the property tax increase that is reflected in the Annual Budget for Fiscal Year 2025-26; and providing for an effective date.

Background:

The proposed tax rate reflected in the proposed budget is 0.420000.

Based upon the 2025 Tax Rate Calculation Worksheet prepared by the Collin County Tax Assessor Collector's (TAC) Office, the TAC Office determined that the proposed property tax rate of 0.4200000 will raise more taxes for maintenance and operations than last year's tax rate.

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

Services, staffing levels, capital projects and equipment are expanded in the proposed budget.

Code Excerpt:

TEXAS LOCAL GOVERNMENT CODE

Sec. 102.007. ADOPTION OF BUDGET.

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

Staff Notes:

Approval is recommended.

Attachments: Proposed Ordinance

CITY OF LAVON, TEXAS
ORDINANCE NO. 2025-08-07

Ratify FY 2025-26 Property Tax Increase

**AN ORDINANCE OF THE CITY OF LAVON, TEXAS RATIFYING
THE PROPERTY TAX INCREASE THAT IS REFLECTED IN
THE ADOPTED ANNUAL BUDGET FOR FISCAL YEAR 2025-26;
AND PROVIDING FOR AN EFFECTIVE DATE.**

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

WHEREAS, the fiscal year's (FY) budget for 2025-26 will raise more revenue from property taxes than last year's budget by an amount of \$1,222,843, which is a 28.49 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,132,787, which equals 96.2% of the increase.

WHEREAS, after the required notice and public hearings, the City Council on August 19, 2025 passed and approved an ordinance that adopted the budget for the fiscal year beginning on October 1, 2025 and ending September 30, 2026.

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

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

Section 2. That the City Council does hereby "ratify the property tax increase reflected in the operating budget for the City of Lavon, Texas for Fiscal Year 2025-2026, beginning October 1, 2025 and ending September 30, 2026, in accordance with Section 102-007 (c) of the Texas Local Government Code".

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

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas, on this 19th day of August 2025.

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary



CITY OF LAVON Agenda Brief

MEETING: August 19, 2025

ITEM: 7 - D

Items:

Discussion and action regarding the Ordinance No. **2025-08-08** setting the tax rate for the 2025 Tax Year at total rate of \$0.420000 per \$100 of property valuation; levying taxes for the use and support of the Municipal Government of the City for the Fiscal Year beginning October 1, 2025 and ending September 30, 2026 on all property within the corporate limits of the City of Lavon, Texas; providing a sinking fund for the retirement of the bonded obligations of the City; apportioning each levy for the specific purpose and providing for collection of all annual taxes provided by state law; providing for due and delinquent dates together with penalties and interest; and providing a severability clause and an effective date.

Background:

The Fiscal Year 25-26 Annual Budget has been prepared using a tax rate of \$ 0.420000 per hundred dollars appraised valuation, which is greater than the no-new-revenue tax rate and less than the voter-approval tax rate and the de minimis tax rate.

The total tax rate is comprised of:

- **\$0.262290** cents for maintenance and operations (M&O) and
- **\$0.157710** cents for interest and sinking (I&S) for debt service.

The proposed 2025 tax rate of \$0.420000/100 is the same rate as the 2023 and 2024 tax rate.

Code Excerpt:

TEXAS TAX CODE

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

- (1) for a taxing unit other than a school district, the rate that, if applied to the total taxable value, will impose the total amount described by Section 26.04(e)(3)(C), less any amount of additional

sales and use tax revenue that will be used to pay debt service, or, for a school district, the rate calculated under Section 44.004(c)(5)(A)(ii)(b), Education Code; and

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

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

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 17.14 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$33.92/YEAR or \$2.83/MONTH.

The tax revenue funds a proposed budget that contains increased and enhanced police and fire services, staff, capital projects, and programs.

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

Staff Notes:

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

“I move that the property tax rate be increased by the adoption of a tax rate of 0.420000, which is effectively a 2.69 percent increase in the tax rate.”

Attachments: Proposed Ordinance

CITY OF LAVON, TEXAS
ORDINANCE NO. 2025-08-08

Levy Ad Valorem Tax Rate

AN ORDINANCE OF THE CITY OF LAVON, TEXAS SETTING THE TAX RATE FOR THE 2025 TAX YEAR AT TOTAL RATE OF \$0.420000 PER \$100 OF PROPERTY VALUATION; LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026 ON ALL PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF LAVON, TEXAS; PROVIDING A SINKING FUND FOR THE RETIREMENT OF THE BONDED OBLIGATIONS OF THE CITY; APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE AND PROVIDING FOR COLLECTION OF ALL ANNUAL TAXES PROVIDED BY STATE LAW; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND PROVIDING A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 17.14 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$33.92.

WHEREAS, the City of Lavon is a Home Rule municipality chartered and operating pursuant to the enabling legislation of the State of Texas;

WHEREAS, the City Council of the City of Lavon hereby finds that the tax for the fiscal year beginning October 1, 2025 and ending September 30, 2026, hereinafter levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirement of the budget for the ensuing year;

WHEREAS, the City Council of the City of Lavon has approved, by a separate ordinance, the budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026; and

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

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

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

Section 2. The City Council levies, approves, and orders to be assessed and collected for Fiscal Year 2025-2026 on all property in the corporate limits of the City of Lavon that is not exempt from taxation, a property (ad valorem) tax rate at \$0.420000 per \$100 of taxable value.

Section 3. For the payment of current expenses to be deposited in the general fund for the purposes of paying maintenance and operation expenditures of the City for the coming year, a tax rate of **\$0.262290** on each one-hundred dollars (\$100.00) of assessed value of all taxable property within the City as of January 1, 2025 shall be adopted.

Section 4. For the purpose of paying interest and principal for the redemption of bonds and other long-term debt obligations heretofore legally issued by the City, known as the Debt Service Fund, a tax rate of **\$0.157710** on each one-hundred dollars (\$100.00) of assessed value of all taxable property within the City as of January 1, 2025 shall be adopted.

Section 5. The Collin County Tax Assessor-Collector is authorized to assess and collect the property taxes owed to the City by employing the tax rate approved by the City Council. All monies collected and hereby apportioned are set apart for the specific purposes indicated and the funds shall be accounted for in such a manner as to readily show balances at any time.

Section 6. All ad valorem taxes shall become due and payable on October 1, 2025 and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2026. There shall be no discount for payment of taxes prior to February 1, 2026. Payment of taxes shall be due in one installment except as otherwise required by law. A delinquent tax shall incur all penalty and interest authorized by State L, Section 33.01 of the Property Tax Code.

Section 7. Taxes herein levied and uncollected as of January 31, 2026, shall be a first and prior lien against the property, which lien shall be superior and prior to all other liens.

Section 8. Taxes are payable at the Collin County Tax Office. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

Section 9. The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

Section 10. It is hereby declared by the City Council that if any of the sections, paragraphs, sentences, clauses, phrases, words, or provisions of this ordinance should be declared unconstitutional or otherwise invalid for any reason, such event shall not affect any remaining sections, paragraphs, sentences, clauses, phrases, words, or provisions of this ordinance.

Section 11. This ordinance shall be in full force and effect immediately upon its passage and approval by the City Council.

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas, on this 19th day of August 2025.

APPROVED:

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary

RECORD VOTE

<u>COUNCIL MEMBER</u>	<u>VOTED FOR</u>	<u>VOTED AGAINST</u>	<u>ABSENT</u>
Mike Shepard, Place 1	_____	_____	_____
Mike Cook, Place 2	_____	_____	_____
Kay Wright, Place 3	_____	_____	_____
Ted Dill, Place 4	_____	_____	_____
Lindsey Hedge, Place 5	_____	_____	_____



CITY OF LAVON Agenda Brief

MEETING: August 19, 2025

ITEM: 7 - E

Item:

Public hearing, discussion, and action regarding a Fee Schedule for Fiscal Year 2025-2026.

- 1) Presentation of the Fee Schedule.
- 2) **PUBLIC HEARING** to receive comments regarding the Fee Schedule.
- 3) Discussion and action regarding Ordinance No. 2025-08-09 approving and adopting a Fee Schedule for the Fiscal Year October 1, 2025 through September 30, 2026; and providing an effective date.

Background:

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

The proposed Fee Schedule includes the annual consumer price index (CPI) changes to commercial garbage rates, an increase in the Site Plan/Landscape Plan Application Fee, and a new fee for reinspection if needed after an annual complimentary fire inspection for non-residential properties.

Otherwise, no additional changes to the Fee Schedule are proposed.

Despite annual increases in the costs to the City from the contractors who provide services, this proposed Fee Schedule represents the seventh straight year with no fee increase for sanitary sewer service and the ninth straight year with no fee increase for residential garbage and recycling services.

This is the second public hearing to receive input on the proposed Fee Schedule. No input was offered at the first public hearing.

Attachments: Proposed Ordinance and Fee Schedule

CITY OF LAVON, TEXAS
ORDINANCE NO. 2025-08-09

Fee Schedule – Fiscal Year 2025-26

AN ORDINANCE OF THE CITY OF LAVON, TEXAS APPROVING AND ADOPTING A FEE SCHEDULE FOR THE FISCAL YEAR OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the City Council conducted public hearings on August 5, 2025 and August 19, 2025 to receive input on the proposed Fee Schedule; and

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

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

SECTION 1. That the Fee Schedule for fiscal year October 1, 2025 through September 30, 2026 be adopted, as shown attached hereto and incorporated herein as “Exhibit A”.

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

DULY PASSED and APPROVED by the City Council of the City of Lavon, Texas, on the 19th day of August 2025.

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary

CITY OF LAVON, TEXAS
ORDINANCE NO. 2025-08-09

EXHIBIT A

FEE SCHEDULE

**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					
	Container - 2 cubic yard, 1x week		\$82.50		\$91.50	\$9.00
	Container - 2 cubic yard, 2x week		\$157.69		\$174.86	\$17.17
	Container - 2 cubic yard, 3x week		\$219.92		\$243.89	\$23.97
	Container - 3 cubic yard, 1x week		\$121.90		\$135.18	\$13.28
	Container - 3 cubic yard, 2x week		\$232.16		\$257.46	\$25.30
	Container - 3 cubic yard, 3x week		\$321.19		\$356.48	\$35.29
	Container - 4 cubic yard, 1x week		\$140.88		\$156.23	\$15.35
	Container - 4 cubic yard, 2x week		\$264.99		\$293.87	\$28.88
	Container - 4 cubic yard, 3x week		\$372.25		\$412.81	\$40.56
	Container - 6 cubic yard, 1x week		\$179.44		\$199.00	\$19.56
	Container - 6 cubic yard, 2x week		\$327.09		\$362.73	\$35.64
	Container - 6 cubic yard, 3x week		\$458.81		\$508.81	\$50.00
	Container - 8 cubic yard, 1x week		\$214.64		\$246.18	\$31.54
	Container - 8 cubic yard, 2x week		\$395.24		\$438.31	\$43.07
	Container - 8 cubic yard, 3x week		\$556.23		\$616.84	\$60.61
	Special Services (locks, casters and enclosures) per pickup		\$38.00		per CWD	
	Recycling		\$21.62		\$29.52	\$7.90
	Unusual accumulation		calculated per situation		calculated per situation	
	Collection more frequent than weekly		calculated per situation		calculated per situation	
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	

ITEM		ADOPTED FEES 2024-25		PROPOSED FEES 2025-26		CHANGE
SANITARY SEWER SERVICES, cont.						
		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 Montly 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 volumetricusage rate						
Commercial Base Rate based on water meter size		Water Meter Size	Base Rate per month	0	0	
		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	
		6"	\$750.00	0	\$0.00	
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		

ITEM		ADOPTED FEES 2024-25		PROPOSED FEES 2025-26		CHANGE
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 subsequent Plan Review		\$75.00/hour		\$75.00/hour	
	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 \$1.03 /square ft under roof or \$200		greater of \$1.03 /square ft under roof or \$200	
	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	

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.						
		\$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	
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		\$0.00	
Residential-Home Health Care/Day Care (annual)			\$50.00		\$50.00	
Com/Non-residential/Day Care Reinspection per 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)		OSSF Agent Delegation relinquished to Collin County		OSSF Agent Delegation relinquished to Collin County		
			163			

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			\$300.00	\$0.00	(\$300.00)
Certified Food Handler / Manager Registration			\$10.00/year	\$0.00	(\$10.00)
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 reinstatment 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 parking lots & areas and City streets			\$50.00 per block or lot/day	\$50.00 per block or lot/day	
FIRE DEPARTMENT SERVICES			164		

Underground Fire Main Permit		\$50.00		\$50.00	
Accident Reports		\$10.00		\$10.00	
ITEM	ADOPTED FEES 2024-25		PROPOSED FEES 2025-26		CHANGE
FIRE DEPARTMENT SERVICES, cont.					
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	



CITY OF LAVON

Agenda Brief

MEETING: August 19, 2025

ITEM: 7 - F

Item:

Public hearing, discussion, and action regarding a Five-Year Capital Improvements Plan (CIP) for Fiscal Years 2026 to 2030.

- 1) Presentation of the CIP.
- 2) **PUBLIC HEARING** to receive comments regarding the CIP.
- 3) Discussion and action regarding Ordinance No. **2025-08-10** approving a Five-Year Capital Improvements Plan for Fiscal Years 2026 to 2030.

Background:

The proposed CIP projects have been organized by the City Engineer and staff based upon the priorities of and the direction provided by the City Council.

Regular CIP progress reports and City Council work sessions have provided numerous opportunities for public education and input.

A schedule of funding requirements and sources is included in the CIP for the City Council's consideration.

It is recommended that options for funding the costs of the plan beyond the first program year be explored in the coming months.

Attachments: Proposed Ordinance and CIP

CITY OF LAVON, TEXAS
ORDINANCE NO. 2025-08-10

Five Year Capital Improvements Plan FY 26-30

**A RESOLUTION OF THE CITY OF LAVON, TEXAS APPROVING A
FIVE-YEAR CAPITAL IMPROVEMENTS PLAN FOR FISCAL
YEARS 2026 TO 2030.**

WHEREAS, after community engagement, feedback and analysis, the City Council approved a 2022 update to the Comprehensive Plan, a 2023 update to the Strategic Plan, and adopted the Parks and Recreation Master Plan 2022; and

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

WHEREAS, the City Council conducted public hearings on August 5, 2025 and August 19, 2025 to receive input on the proposed Capital Improvements Plan and current year priorities; and

WHEREAS, the Council has determined it is in the best interests of the residents of the City of Lavon to approve of a Five-Year Capital Improvements Plan to provide a framework to guide staff to plan for right of way acquisition, projects, design and to proceed to schedule approved Capital Improvements.

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

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

Section 2. That the City Council hereby passes this Ordinance approving the Five-Year Capital Improvements Plan for Fiscal Years 2026-2030, attached hereto as Exhibit “A”, and allocating appropriate funding for the planned projects.

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

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

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

DULY PASSED and APPROVED by the City Council of the City of Lavon, Texas, on the 19th day of August 2025.

Vicki Sanson, Mayor

ATTEST:

Rae Norton, City Secretary

ORDINANCE NO. 2025-08-10

EXHIBIT A

**CAPITAL IMPROVEMENTS PLAN
FY 2026-2030**

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

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 (Eleven 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	-

Totals

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



CITY OF LAVON

Agenda Brief

MEETING: **August 19, 2025**

ITEM: **8 - A**

Item:

Discussion and action regarding Resolution No. **2025-08-10** approving and authorizing the execution of a Professional Services Agreement for Wastewater Operations with Inframark, LLC for operation of the City's wastewater treatment plants and lift stations; and providing an effective date.

Background:

The City of Lavon owns the Bear Creek Wastewater Treatment Plant (WWTP) and will own two more WWTPs, one in design and one completing construction. Note, an expansion of the Bear Creek WWTP is also in design.

On June 22, 2006, the City of Lavon and the North Texas Municipal Water District (NTMWD) entered into an Agreement for Wastewater Treatment Plant Operation for the Bear Creek.

With the Lavon North WWTP coming online, the City and NTMWD began discussions over six months ago regarding a contract for the operation of both the Bear Creek WWTP and the Lavon North WWTP as well as the addition of the Lavon East WWTP in the near future. After the terms of the agreement had been reached and the draft agreement had been reviewed by legal counsel, NTMWD added a provision that the City of Lavon could not find acceptable.

The staff and city engineer explored options for WWTP operations and were able to secure an agreement with an alternate service provider. The proposed professional services agreement provides for services relating to operation of the City's current and future wastewater treatment plants as well as general system maintenance, including lift stations.

Financial Implication:

The funding for the services is in the Sewer Fund budget.

Staff Notes:

Approval is recommended.

Attachment: Proposed Resolution and Agreement

CITY OF LAVON, TEXAS
RESOLUTION NO. 2025-08-10

Professional Services – Wastewater Operations

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAVON, TEXAS APPROVING AND AUTHORIZING EXECUTION OF A PROFESSIONAL SERVICES AGREEMENT FOR WASTEWATER OPERATIONS WITH INFRAMARK, LLC FOR OPERATION OF THE CITY’S WASTEWATER TREATMENT PLANTS AND LIFT STATIONS; AND PROVIDING AN EFFECTIVE DATE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Lavon owns one wastewater treatment plant (WWTP) and has a second WWTP under construction nearing completion, and a third WWTP in design along with related lift stations and system facilities; and

WHEREAS, the City Council has authority and has considered and determined that it is in the best interests of the citizens of the City of Lavon to engage Inframark, LLC to provide services to operate the City’s WWTPs and for general system maintenance.

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

SECTION 1. The City Council does hereby approve and authorize the execution of a Professional Services Agreement for Wastewater Operations with Inframark, LLC for operation of the City’s wastewater treatment plants and lift stations, such agreement being attached hereto and incorporated herein as “Exhibit A”.

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

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas on the 19th day of August 2025.

Vicki Sanson
Mayor

ATTEST:

Rae Norton
City Secretary

RESOLUTION NO. 2025-08-10

EXHIBIT A

PROFESSIONAL SERVICES AGREEMENT

PROFESSIONAL SERVICES AGREEMENT

This **Professional Services Agreement** (the “Agreement”) is made this ____ day of
_____, **2025**, between:

- 1) **CITY OF LAVON**, a Texas municipal corporation with its principal place of business at 120 School Rd., Lavon, Texas 75166 (hereinafter the “Client”); and
- 2) **INFRAMARK, LLC**, a Texas limited liability company with its principal place of business at 2002 West Grand Parkway North, Suite 100, Katy, TX, 77449 (hereinafter the “Operator”).

BACKGROUND

The Client currently owns or plans to construct a wastewater plant, lift stations and other related appurtenances to serve the property within its boundaries. Said wastewater plant, lift stations, and other related appurtenances (collectively, hereinafter referred to as the “Facilities”) serves customers of the Client and the Client desires to procure services for the operation, maintenance, and management of the Facilities.

Operator currently provides operations, maintenance, and management services for utility systems such as the Facilities and is desirous of providing such services to the Client.

The Client and Operator desire to enter into an agreement pursuant to which Operator shall operate, maintain, and manage the Facilities.

In consideration of the mutual promises in this Agreement, the parties agree as follows:

1) TERM

This Agreement shall commence on _____, **2025** (“Commencement Date”) and shall remain in full force and effect until terminated by either party under Section 5 below.

2) OPERATOR’S SERVICES

- 2.1. Operator shall provide the services for the Facilities as set forth in Schedule 1 attached to this Agreement (the “Base Services”) for the Base Monthly Operations Fee as set forth in Section 4.1 below.
- 2.2. Operator shall provide the services for the Facilities as set forth in Schedule 2 attached to this Agreement (the “Secondary Services”) in accordance with the rates set forth in Schedule 4.
- 2.3. Operator may perform additional services beyond the Base Services specified in Schedule 1 and the Secondary Services in Schedule 2 with the mutual consent of both parties. The parties shall separately negotiate the costs of any such services.
- 2.4. Except in the case of an Emergency Event, Operator shall obtain the prior written approval of the Client for any single expense which is estimated to cost more than Five Thousand dollars (\$5,000.00). When the Operator determines that an Emergency Event exists, it may begin immediately taking any necessary action related thereto, without the Client’s prior approval.
- 2.5. Operator may recommend Capital Improvements or operational changes to the Client as are necessary or recommended to perform the Services in compliance with the terms of this Agreement and Applicable Law. In the event the Client does not approve and make a Capital Improvement or operational change recommended by Operator and/or if Client does not approve a maintenance and repair expense exceeding \$5,000 pursuant to Section 2.4, Operator will not be liable for any loss, damage or liability arising from or related to the Client’s rejection of or refusal to implement the

recommended Capital Improvement or operational changes, including, but not limited to, any loss, damage, or liability for (a) failure of the Facilities, (b) failure to comply with Applicable Law, (c) failure to meet the requirements of this Agreement or (d) claims for indemnification .

2.6. Operator shall:

- 2.6.1. Perform the Services in accordance with the provisions of this Agreement, Applicable Law, and all permits, licenses, and specifications applicable to the operation and maintenance of the Facilities; exercising the degree of skill and care ordinarily exercised by members of Operator's profession in the geographic region of the Facilities.
- 2.6.2. Use qualified (and where required, certified) personnel to operate and maintain the Facilities and all its equipment and processes in accordance with relevant operation and maintenance manuals for the Facilities (if available and provided to Operator), Applicable Law, and the Client's Permits and Discharge Permits;
- 2.7. Operator may subcontract such services hereunder as may, in Operator's opinion, be desirable. Such Operator subcontractors shall be considered, for the purpose of this Agreement, as agents of Operator with Operator retaining responsibility for such subcontractors' performance and payment.
- 2.8. If agreed upon by the parties, Operator will pay all costs identified in Section 3.1.2 of this Agreement on behalf of Client. Client shall reimburse Operator for such costs in accordance with the rates set forth herein and the rates set forth in Schedule 4.

3) CLIENT OBLIGATIONS

3.1. Client shall:

- 3.1.1. Obtain and maintain all state, federal, and local permits and licenses required for ownership, operation, and maintenance of the Facilities, including without limitation, the Client's Permits and Discharge Permits;
- 3.1.2. Directly pay for: i) all costs related to delivery to and consumption of utilities to the Facility, including electricity, water, gas and telephone usage at the Facilities; ii) all property, value-related, franchise, sales, use, excise, gross receipts, transaction privilege or other taxes associated with the Services and the ownership, operation and maintenance of the Facilities, other than taxes imposed on Operator's net income or payroll; iii) expenses incurred from the treatment of Non-Processible Water, including without limitation, any penalties and fines that may be assessed as a result; iv) expenses resulting from influent or pollutant loads exceeding the requirements of the Permits as set forth in Schedule 6 or the design capabilities of the Facilities; v) expenses resulting from hydraulic or organic loads exceeding the requirements of the Permits as set forth in Schedule 6 or the design capabilities of the Facilities; vi) all costs attributable to the transportation and disposal of Process Residue; vii) all Capital Improvements; viii) the costs of safety equipment required at the Facilities, including, but not limited to, oxygen masks and supplies for the disinfection process; and x) all other costs not specifically assumed by Operator hereunder;
- 3.1.3. Comply with Applicable Law relating to the management, ownership, operation, maintenance, repair, and replacement of the Facilities (to the extent that the responsibility of complying with those laws is not specifically assumed by the Operator under this Agreement). The Operator shall not be responsible for Client's failure to comply with

any provision of Applicable Law that is not otherwise specifically assumed by the Operator hereunder;

- 3.1.4. During visits to the Facilities, comply with, and shall require its agents or invitees to comply with, all reasonable safety rules and regulations adopted by the Operator;
 - 3.1.5. Provide a complete set of “as-built” drawings of the Facilities and a copy of the Client’s current adopted rate order, which shall include, but not be limited to, water and wastewater tap standards, rate schedules and any other information necessary for the administration of the Facilities; and
 - 3.1.6. Perform all duties and discharge all responsibilities and obligations relating to the operation and maintenance of the Facilities not expressly assumed by the Operator pursuant to the terms of this Agreement.
- 3.2. The Client reserves the right to directly employ subcontractors for certain maintenance work within the Facilities. Operator shall receive no supervision and inspection fees and shall not be responsible in any way for services performed by subcontractors employed or paid directly by the Client, unless otherwise agreed upon by the parties.

4) FEES AND PAYMENT

- 4.1. For the period beginning on the Commencement Date, Client shall pay Operator the Base Monthly Operations Fees for the Base Services as set forth in Section 1 of Schedule 4.
- 4.2. Operator shall invoice Client for the Base Monthly Operations Fees and any Secondary Services in accordance with the rates in Sections 1 through 5 as set forth in Schedule 4 and all other payments owed by Client. Client shall pay such invoices within thirty (30) days of the date of invoice. Any disputes regarding invoices shall be raised, in writing setting forth sufficient detail regarding the nature of the dispute, within ten (10) of the date of said invoice.
- 4.3. On each and every Adjustment Date, the Base Monthly Operations Fees as set forth in Section 1 of Schedule 4 and all rates and fees in Sections 2 through 5 of Schedule 4 will be increased by the Price Index. The following formula will be used to determine the increase in Base Fee on each Adjustment Date:

$$AAF = AF0 \times [P1 / P0]$$

where:

- AAF = Annual Adjusted Fee (new Base Fee) for the upcoming Agreement Year
- AF0 = Annual Fee (Base Fee) for the Agreement Year just ended
- P1 = Price Index in effect as of the month of the current Adjustment
- P0 = Price Index in effect as of the month of the prior Adjustment Date

With respect to the first Adjustment Date, P0 shall be the Price Index in effect as of the Commencement Date of the Agreement.

In no event will the Base Fee or Rate Schedule be reduced.

- 4.4. Any and all late payments due to either party from the other party shall accrue interest at a rate of one and one-half percent (1½ %) per month from the original due date and until payment is received, unless waived by agreement.

5) TERMINATION

- 5.1. Either party may terminate this Agreement with or without cause upon thirty (30) days' written notice to the other party.
- 5.2. In the event of the termination of this Agreement by Client under Sections 5.1 above, Client shall pay Operator for the Services provided and invoiced by Operator up to the effective date of termination. If Client incurs costs for damages due to a default of the Operator that results in termination of this Agreement, Client may deduct such costs or damages from the final payment due to Operator under this Section 5.2. Such deduction will not exceed the final payment owed to Operator and will constitute a full and final settlement between Client and Operator for any and all claims against Operator by Client and a release by Client of any and all further claims against Operator.
- 5.3. Client shall notify Operator of any dispute with an invoice within ten (10) days from receipt of said invoice. In the event that Client has a dispute with any charges, all undisputed charges on said invoice(s) will be due in accordance with the above times and the Parties shall negotiate in good faith to resolve any such dispute in a timely manner.

6) FINES AND LIMITATION

- 6.1. If the Facilities loading exceed its design parameters or if influent contains: i) Abnormal or Biologically Toxic Materials, Non-Processible Water, or other substances which cannot be removed or treated by the existing Facilities; or ii) discharges which violate applicable sewage ordinances, the Operator will use its best efforts to maximize performance of the Facilities but shall not be responsible for associated effluent characteristics or damages, fines penalties, damages, or other liabilities which result. Operator shall notify Client of any such conditions identified in Section 6.1 as soon as reasonably practicable.
- 6.2. Operator shall not be liable for any damages, fines, penalties, or other liabilities of any kind resulting from following the instructions, directions, or policies of the Client or authorized representative.
- 6.3. Operator is not liable for any liabilities, losses, damages, expenses, fines, or penalties incurred by Client or any third party as a result of a data security breach or other cyber security breach to the Facilities or Client's computer systems, operating systems, and all other technological or information systems related to the Facilities and Services provided hereunder, except to the extent such liability, loss, damage, expense, fine, or penalty is the direct result of Operator's willful or negligent acts or omissions.
- 6.4. Notwithstanding any provision to the contrary contained in this Agreement, in no event shall either party be liable, either directly or indirectly, for any special, punitive, indirect, and/or consequential damages, including damages attributable to loss of use, loss of income or loss of profit, even if such party has been advised of the possibility of such damages.
- 6.5. In the event that claims(s) raised by Client against the Operator on account of this Agreement, or on account of the Services performed hereunder including claims by Client for indemnification under Section 6.2, is/are covered under Operator's insurance policies required of the Operator hereunder, Operator shall not be responsible to Client for any loss, damage or liability beyond the amounts contractually required hereunder and actually paid pursuant to the limits and conditions of such insurance policies. With respect to any causes of action and/or claims raised against the Operator by Client that are not covered by the insurance policies required hereunder, including claims by Client for indemnification, Operator's liability to Client shall not exceed an aggregate amount equal to the fees paid to Operator during the Agreement Year in which such cause of action and/or claim is raised.

- 6.6. FOR EQUIPMENT OR PARTS PURCHASED BY OPERATOR, OPERATOR SHALL PASS ON ANY MANUFACTURERS WARRANTIES OR GUARANTEES TO THE CLIENT AND PROVIDE THE CLIENT REASONABLE ASSISTANCE IN ENFORCING THE MANUFACTURER'S WARRANTIES AND GUARANTEES. OPERATOR SHALL NOT BE RESPONSIBLE TO THE CLIENT FOR ANY GUARANTEES OR WARRANTIES OFFERED BY OTHERS IN CONNECTION WITH ANY EQUIPMENT, MATERIALS, AND SUPPLIES PROVIDED IN CONNECTION WITH THE SERVICES HEREUNDER AND OPERATOR SHALL NOT BE LIABLE FOR ANY DAMAGES ARISING OUT OF ANY BREACH OF GUARANTEE OR WARRANTY, EXPRESS OR IMPLIED, BY ANY MANUFACTURER OR SUPPLIER OF EQUIPMENT OR MATERIALS PURCHASED FOR THE CLIENT UNDER THIS AGREEMENT. OPERATOR MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, WARRANTIES REGARDING ANY EQUIPMENT, MATERIALS, AND SUPPLIES, IF ANY, OR ANY WARRANTIES THAT MIGHT ARISE FROM COURSE OF DEALING OR USAGE OF TRADE.
- 6.7. The parties acknowledge that a Change in Law may affect compliance with Operator's obligations hereunder or impose more stringent requirements relating to equipment or processes than those established at the time of executing this Agreement. In the event that a Change in Law occurs, the Operator shall not be responsible for compliance therewith or for any fines, penalties, or other damage of whatever kind and Client shall indemnify, defend, and hold Operator harmless from same.

7) INSURANCE

- 7.1. Operator shall provide and maintain the following levels of insurance coverage at all times during the Term:
- 7.1.1. Commercial General Liability Insurance with a limit of one million dollars (\$1,000,000) per occurrence and two million dollars (\$2,000,000) aggregate;
 - 7.1.2. Workers Compensation Insurance in compliance with the statutes of the State that has jurisdiction over Operator's employees engaged in the performance of Services hereunder, to the required statutory amount; and
 - 7.1.3. Automobile Liability Insurance with a combined single limit of one million dollars (\$1,000,000).
- 7.2. Operator shall name Client as an additional insured on the general liability policy and automobile liability policy.
- 7.3. Operator shall provide Client with thirty (30) days' notice prior to cancellation of any policy hereunder.
- 7.4. Operator shall provide Client with insurance certificates confirming the levels of coverage in Section 7.1 and that Client is named as an additional insured.
- 7.5. Client shall provide and maintain Property Insurance in relation to the Facilities and General Liability Insurance during the term of this Agreement.
- 7.6. Client shall name Operator as an additional insured on the general liability insurance policy with respect to the Services.

8) DISPUTES

- 8.1 In the event of any disputes, the parties shall first attempt to resolve the situation by good faith discussions which shall take place in a timely manner. If the dispute cannot be resolved within sixty (60) days, the parties shall mediate their dispute before a mediator acceptable to both parties, if they cannot agree, they shall ask the Director of the Federal Mediation and Conciliation Service to nominate a mediator. The parties shall bear their own costs of the mediation, but the parties shall share equally the costs of the mediator and the mediation facilities.
- 8.2 If the parties are unable to resolve any disputes in accordance with 8.1 above, the parties may agree that such dispute be submitted for binding arbitration, which shall be governed by the rules of the American Arbitration Association or such other rules as the parties may agree. The parties agree that any judgment issued as a result of arbitration may be entered in the court having jurisdiction thereof.

9) MISCELLANEOUS

- 9.1. The relationship of Operator to Client is that of independent contractor for all purposes under this Agreement. This Agreement is not intended to create, and shall not be construed as creating, between Operator and Client, the relationship of principal and agent, joint ventures, co-partners or any other similar relationship, the existence of which is hereby expressly denied.
- 9.2. This Agreement contains the entire agreement between Client and Operator and supersedes all prior or contemporaneous communications, representations, understandings, or agreements that are not consistent with any material provision of this Agreement; for the avoidance of doubt, this Agreement shall replace and supersede the Professional Services Agreement entered into by the parties, which commenced on May 17, 2023.
- 9.3. Operator recognizes and acknowledges that the Client is subject to the Public Information Act, Ch. 552, Texas Government Code, as amended, and the Local Government Records Act, Ch. 201-205, Texas Local Government Code, as amended, with respect to any public information or local government records of the Client. Operator agrees to maintain records related to this Agreement in accordance with said Acts during the term of this Agreement and to cooperate with the Client to provide any of said records which may be subject to an open records request made under said Acts.
- 9.4. The parties may only modify this Agreement by a written amendment signed by both parties.
- 9.5. The failure on the part of either party to enforce its rights as to any provision of this Agreement shall not be construed as a waiver of its rights to enforce such provisions in the future.
- 9.6. Neither party may actively solicit, for hire, the employees of the other party during the term of this Agreement or for a period of one (1) year following the termination of this Agreement.
- 9.7. This Agreement shall not be assigned by either party without the prior written consent of the other party unless such assignment shall be to a parent, subsidiary, affiliate, or successor of either Party. When written consent of a party is required, such consent shall not be unreasonably withheld.
- 9.8. A party's performance of any obligation under this Agreement shall be excused if, and to the extent that, the party is unable to perform because of any event of Force Majeure. In any such event, the party unable to perform shall be required to resume performance of its obligations under this Agreement upon the termination of the event or cause that excused performance hereunder.

- 9.9. The Agreement shall be governed by and construed in accordance with the laws of the State of Texas.
- 9.10. In the event that Client receives notice of or undertakes the defense or prosecution of any legal or administrative action or proceeding in connection with the ownership, operation and/or maintenance of the Facilities and/or this Agreement, Client shall give Operator prompt notice of such proceedings and shall inform Operator in advance of all hearings. In the event Operator receives notice of any action, claim, suit, administrative or arbitration proceeding or investigation in connection with the ownership, operation and/or maintenance of the Facilities and/or this Agreement, Operator shall give Client prompt notice of such proceedings.
- 9.11. All notices will be in writing and shall be deemed given when mailed by first class mail or delivered in person. Notices required to be given to the parties by each other will be addressed to:
- | | |
|--|---------------------------|
| Inframark, LLC | City of Lavon |
| 2002 West Grand Parkway North, Suite 100 | 120 School Rd. |
| Katy, Texas 77449 | Lavon, Texas 75166 |
| ATTN: Todd Burrer | ATTN: Vicki Sanson, Mayor |
- With copy to:
- Inframark, LLC
220 Gibraltar Road, Suite 200
Horsham, Pennsylvania 19044
ATTN: Legal Department
- 9.12. All records compiled by Operator with information and material gathered when performing this Agreement are the property of Client.
- 9.13. This Agreement is made for the benefit of the parties and is not intended to benefit any third party or be enforceable by any third party.
- 9.14. Defined terms in this Agreement are set out in Schedule 3 or within the main body of this Agreement, capitalized or within quotation marks.
- 9.15. Should any part of this Agreement for any reason be declared invalid or void, such declaration will not affect the remaining parts of this Agreement, which will remain in full force and effect as if the Agreement had been executed with the invalid portion eliminated.
- 9.16. This Agreement may be executed in more than one counterpart, each of which shall be deemed an original.
- 9.17. Both parties warrant and represent to the other that they have full power and authority to enter into and perform this Agreement.

[SIGNATURES COMMENCE ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties have duly executed this Agreement effective as of the date at the top of this Agreement.

CITY OF LAVON

INFRAMARK, LLC

By: _____

By: _____

Printed Name: Vicki Sanson

Printed Name: Todd Burrer

Title: Mayor

Title: President of Municipal Utility Districts

Date: _____

Date: _____

SCHEDULE 1: BASE SERVICES (WASTEWATER TREATMENT PLANT)

Operator shall provide the following services for the Facilities (the “Base Services”) for the Base Monthly Operations Fee:

1. Management and Administration:

- a. Operator shall attend regularly scheduled meetings when the monthly operations report will be presented, or which have any other agenda item relating to the Facilities’ operations.
- b. Operator shall render reasonable assistance for the Client to address operational issues with Client’s residents and to promote good relations with the Client’s customers.
- c. Operator shall maintain 24-hour telephone and dispatch service with qualified personnel to respond to the Client’s customer problems to the Facilities and equipment malfunctions, assuming the Client has working RMS and approves Operator recommended repairs to RMS.
- d. Operator shall monitor computer or automatic dialed telephone alarm systems at any of the Facilities where they are installed and programmed to call the Operator 24-hour telephone dispatch service.
- e. Operator shall provide reasonable assistance to prepare the Client’s annual budget as it relates to the operation and maintenance of the Facilities.
- f. Operator shall perform scheduled maintenance for the Facilities which will be based on the Facilities’ equipment manufacturers’ recommendations, if available, and the Facilities’ equipment inventory if approved by Client.

2. Operations and Maintenance:

- a. Operator shall monitor the Facilities daily, including weekends and holidays or as required by Applicable Law and Client’s Permits, which includes, but not limited to: monitoring and logging flows; changing flow charts as needed; removing floatables from clarifiers and CI2 basins; monitoring outfall piping and stream; monitoring and adjusting Scum and RAS pumps; and logging hour meter reads for all equipment.
- b. Operator shall perform preventative maintenance tasks which do not utilize specialized tools, safety equipment, materials, or technical skills, which includes, but not limited to: cleaning Y and basket strainers; cleaning or changing blower filters; draining condensate in clarifier drives and air compressors; monitoring oil levels on oil lubricated blowers and drip oilers.
- c. Operator shall routinely run all functioning equipment to ensure it is in operating condition and clean manual and mechanical influent screening systems.
- d. Operator shall monitor and log all chemical levels and arrange for the delivery of an adequate inventory of chemicals required to operate the Facilities.

- e. Operator shall transfer chemicals from the Facilities' bulk tank to the day tank as required and adjust all chemical feeds as needed.
- f. Operator shall transfer the Facilities' sludge to the Facilities' digester based on the design parameters of the Facilities.
- g. Operator shall record all rainfall at the Facilities.
- h. Operator shall calculate 2-hour peak flow for the Facilities.
- i. Operator shall energize the Facilities' generator(s), if functional, on a weekly basis.
- j. Operator shall perform general maintenance and cleaning tasks which do not utilize specialized tools, safety equipment or technical skills; this includes sweeping, removing cobwebs, changing light bulbs, and picking up trash.
- k. Operator shall monitor the Facilities' security by walking fence lines weekly to check for breaches, ensuring signage is posted, securing gates, and testing alarms.
- l. Operator shall maintain an operating log for the Facilities as required by Applicable Law and Client's Permits, which may be inspected by the Client at any time.
- m. Operator shall render a monthly operations report containing information as agreed upon by the parties.
- n. Operator shall prepare and submit routine monthly reports required by Applicable Law or Client's Permits as authorized by the Client.
- o. Operator shall test total chlorine and de-chlor as needed for the Facilities.
- p. Operator shall arrange for the sampling and laboratory analysis services as required by Applicable Law and Client's Permits; however, Operator shall perform basic process control sampling and testing, which includes but is not limited to SV30s, monitor clarifier blanket levels and Dissolved Oxygen Levels.
- q. Operator shall maintain the Facilities' lawn and landscaping within the fenced area.
- r. Operator shall inspect all safety equipment as needed to ensure it is in working condition, which includes safety showers, eye wash stations, and LOTO stations.
- s. Operator shall monitor certified safety equipment for completeness for an updated inspection; equipment includes fire extinguishers and SCBA.
- t. Perform, or have performed, all sampling, testing and/or analyses as required by regulatory authorities or necessary for process control. A summary of test results shall be submitted to the Client each month.

SCHEDULE 2: OPERATOR'S SECONDARY SERVICES

Operator shall provide the following services (the "Secondary Services") for the Facilities and billed in accordance with Sections 2 through 5 as set forth in Schedule 4:

1. Installation and Inspection Services:

- a. General. All installation materials shall meet American Water Works Association, TCEQ and City standards and be in compliance with applicable county and state codes.
- b. Remote Monitoring System Installation. Upon Client approval, Operator shall install a remote monitoring system(s), in the event that the Client's Facilities do not have existing functional capabilities. A custom quote will be provided for each installation.
- c. Other Inspections. Operator shall perform other inspections as requested or authorized by the Client. Such inspections include but are not limited to new facilities during construction and prior to acceptance by the Client. Operator may also participate in site inspections with contractors prior to the start of building activity to assist in verifying the condition of the Facilities.

2. Maintenance, Repair, and Replacement Services:

- a. Maintenance. Operator shall provide personnel, tools, and equipment to perform maintenance on the Facilities and equipment as authorized by the Client (in addition to scheduled maintenance program for the Facilities based on the Facilities' equipment manufacturers' recommendations to be performed as Basic Services). Maintenance shall include, but not be limited to, the following:
 - (a) Non-scheduled maintenance or replacement of pumps, motors, valves and other equipment or facilities.
 - (b) Calibration and servicing of instrumentation, control systems and other equipment.
 - (c) Other maintenance as necessary, which requires special skills and/or tools, performed in conformance with equipment manufacturer's recommendations to maintain warranties and to extend the useful life of the equipment.
- b. Repair. Operator shall provide personnel and equipment, or subcontractors, to perform repairs on facilities, equipment, plants, as authorized by the Client including, but not limited to, manhole repairs, and sewer line repair and cleaning, as needed.
- c. Replacement. Operator shall use a reasonable degree of care with respect to replacement of equipment or facilities but shall not be responsible to the Client for any guarantees or warranties offered by others in connection with such equipment or facilities. Operator agrees to make reasonable efforts to obtain for and assign to the Client the normal guarantees or warranties associated with any replacement equipment.
- d. Maintenance, Repair and Replacement Fees. In an effort to reduce costs, Operator shall attempt to schedule and perform these services during normal working hours, excluding holidays and weekends.

- e. Expendable Items. Operator shall, at the Client's expense, in accordance with Schedule 4, replace those items expended in the daily operation of the Facilities. Those items include, but are not limited to, brooms, mops, dip nets, rakes, shovels, trash cans, hoses, nozzles, padlocks, and other such items used at the Facilities. Expendable Items shall be billed to and reimbursed by Client in accordance with the Rate Schedule as set forth in Schedule 4 plus fifteen percent (15%).
- f. Emergency Response. Operator shall maintain personnel and equipment for emergency response 24 hours per day, seven days per week and 365 days per year. Emergencies shall include, but not be limited to, blockage in the sewage collection system, that could result in regulatory or permit excursions, any response requested by the Client or its representative or response to insistent resident concerns when necessary to maintain good Client relations.
- g. Materials and Supplies. Operator shall be paid for all materials and supplies used to provide services under this Agreement, in accordance with Schedule 4. Operator shall not be responsible to the Client for any guarantees or warranties offered by others in connection with such material.
- h. Sampling and Analysis. Operator will perform, or have performed, all sampling and laboratory analysis necessary to comply with Applicable Law or Settlement Agreements.

3. Other Services:

- a. Process Residue Management and Disposal. Operator shall arrange for Process Residue hauling and disposal services in accordance with the Applicable Law, including execution of manifest. Process Residue hauling paid for by Operator shall be reimbursed by the Client in accordance with Schedule 4.
- b. Returned Check/Payment Reversal Fee. The Client will be charged for each returned check or alternate payment reversal i.e., credit card or e-check.
- c. Special Studies/Reports. Operator shall conduct studies or prepare special reports as requested by the Client.

Schedule 3: Definitions

“Abnormal or Biologically Toxic Materials” may include, but are not limited to, concentrations of heavy metals, phenols, cyanides, pesticides, herbicides, priority pollutants as listed by USEPA, any substance that violates the local or USEPA standards for finished water after the routine processing of the raw water, or any substance or material for which the Facilities and routine procedures are not designed to receive or treat.

“Adjustment Date” means each anniversary of the Commencement Date.

“Agreement Year” means the consecutive twelve (12) month period that begins on the Commencement Date, and each subsequent consecutive twelve (12) month period that begins on each anniversary of the Commencement Date.

“Applicable Law” means laws, rules, regulations, codes, administrative and judicial orders, directives, guidelines, judgments, rulings, interpretations or similar requirements or actions of any federal, state, local government, agency or executive or administrative body of any of the above, in each case that relate to the (a) parties’ respective responsibilities under this Agreement; (b) operation or maintenance of the Facilities; (c) health and welfare of individuals working at or visiting the Facilities; and (d) the collection, delivery, and treatment of the Client’s raw and finished water.

“Base Monthly Operations Fee” is defined as Operator's base compensation for its performance of the Base Services as set forth in Section 1 of Schedule 4. The Base Monthly Operations Fee does not include the costs incurred by Operator for Secondary Services under Schedule 2.

“Capital Improvements” means any modifications, additions or upgrades to the Facilities made by or on behalf of the Client or with its prior approval and funded from Client’s capital proceeds.

“Change in Law” means the occurrence of any of the events listed in (i) through (iv) below, which results or can reasonably be expected to result in (a) the need to make a Capital Improvement at or to the Facilities in order for the Operator to operate the Facilities in accordance with this Agreement and Applicable Law; or (b) an increase to the cost of managing, operating, or maintaining the Facilities in accordance with this Agreement and Applicable Law; or (c) a material effect on the scope of the Operator’s liabilities or obligations under this Agreement, including but not limited to, :

- (i) There is passed or promulgated any federal, state, or other local law, statute, ordinance, rule, or regulation different from those existing on the date this Agreement is executed by Operator; or
- (ii) There is passed or promulgated any amendment to, or change in any federal, state, or other local law, statute, ordinance, rule, or regulation (including any applicable sales tax regulation) following the date of this Agreement; or
- (iii) Following the execution of this Agreement, there comes into existence an order or judgment of any federal, state, or local court, administrative agency or other governmental body containing interpretations of any Applicable law relating to the operation or maintenance of the Facilities or the health and safety of the Operator’s employees that is inconsistent with generally accepted interpretations in effect on the date this Agreement is executed; or
- (iv) After the execution of this Agreement, any change occurs which affects the issuance or renewal, or causes a suspension, termination, interruption, revocation, denial, or failure of renewal of any official permit, license, or necessary approval by the USEPA, the Occupational Safety and Health Administration, or any similar state agency.

“Client’s Permit(s)” and/or *“Permit(s)”* means all permits and licenses issued to Client and required for the treatment of potable water from the Facilities. Copies of all Permits are attached as Schedule 7 of this Agreement.

“Corrective Maintenance” is defined as maintenance work which involves the repair or replacement of components which are failing or have failed. These are tasks that required a trained maintenance technician using a variety of tools including specialized tools.

“Emergency Event” means an event which threatens the immediate shutdown of, or the substantial reduction in the operational capacity of, any of the Facilities, or the life, health, or property of Client and/or Operator, their employees and/or agents or others.

“Facilities” means the wastewater plant, lift stations, and other related appurtenances listed in Schedule 5.

“Force Majeure” means an event which is beyond the reasonable control of a party, including without limitation: (a) acts of God; (b) flood, fire, earthquake, hurricane or explosion; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot or other civil unrest; (d) government order or law; (e) actions, embargoes or blockades in effect on or after the date of this Agreement; (f) action by any governmental authority; (g) national or regional emergency; (h) strikes, labor stoppages or slowdowns or other industrial disturbances, other than those involving the affected parties employees;] (i) shortage of adequate power or transportation facilities.

“Non-Processible Water” is defined as influent raw water (i) which contains Abnormal or Biologically Toxic Materials; or (ii) which is otherwise detrimental to the operation and performance of the Facilities; or (iii) which exceeds the design capabilities of the Facilities as defined by the Operations and Maintenance Manual for the Facilities or as provided in submissions made to regulatory agencies in connection with the construction and/or the permitting of the Facilities.

“Price Index” means the Consumer Price Index for all Urban Consumers – Water and Sewerage Maintenance (CPI-U) for the U.S. City Average, 1982-84=100 as published monthly by the U.S. Department of Commerce, Bureau of Labor Statistics, or any replacement to that index from time to time.

“Price Index Increase” means the percentage increase between the Price Index in effect as of the month of each and every Adjustment Date over the Price Index in effect as of the month of the Commencement Date. The Price Index Increase shall be calculated as of each and every Adjustment Date for the purpose of adjusting the Base Compensation.

“Process Residue” means grit, screenings, water treatment residuals, and wastewater sludge and biosolids generated by or through the operation of the Facilities.

“Services” means the Base Services set forth in Schedule 1 of this Agreement and the Secondary Services set forth in Schedule 2 of this Agreement performed by Operator.

Schedule 4: Operator's Rate Schedule

1-Base Monthly Operations Fees

Wastewater Treatment Plant .50 MGD	\$ 18,690.00	per plant, per month
Wastewater Treatment Plant .25 MGD	\$ 11,890.00	per plant, per month

The following is a partial list of Operator charges showing the current rates:

2-Inspections

Backflow Prevention	\$ 135.00	per inspection/reinspection
---------------------	-----------	-----------------------------

3-Labor and Supervision

Salary Cost X 2, which consists of the hourly rate and benefit cost X 2.

Overtime rates of time and one-half will apply for work performed in excess of eight (8) hours per day or 40 hours per week, and on weekends and holidays as designated by Operator as company holidays.

4-Vehicles and Equipment

Utility Truck	\$ 23.00	per hour
Electrical Vehicle	\$ 40.50	per hour
Maintenance Truck	\$ 38.00	per hour
Mechanical Truck	\$ 40.50	per hour
Chlorination Truck	\$ 40.50	per hour
Crew Truck	\$ 55.00	per hour
Crane Truck	\$ 73.00	per hour
Backhoe w/trailer	\$ 68.00	per hour
Shoring Equipment	\$ 35.00	per hour
Utility Trailer	\$ 16.00	per hour
Lowboy (Gooseneck) Trailer	\$ 16.50	per hour
*Air Scouring Unit (4-hr. minimum)	\$ 135.00	per hour
*Televising Unit (4-hr. minimum)	\$ 168.00	per hour
*Vactor/Jet Unit (4-hr. minimum) Includes Technician	\$ 223.00	per hour –not including dump fee
*Vactor/Jet Unit (OT) (4-hr. minimum) Includes Technician	\$ 245.00	per hour – overtime rate , not including dump fee

*These units will be available on a per-foot based cost quoted by job.

5-Other Services

Sludge Management and Disposal	No markup on invoices paid directly by the Client	
Landscape Services	Outside contractor rates, plus markup	
Back-charge Administrative Fee	\$ 15.00	per back-charge
Returned Check/Payment Reversal	\$ 30.00	per transaction
Special Studies/Reports	Labor, Vehicle and Equipment rates	

Outside contractor, professional services, and materials for services in this Schedule 4, will be billed at cost plus 15%.

Schedule 5: Client's Facilities

Client's Facilities consist of the following:

Wastewater Plants:

- #1 Bear Creek - 1055 CR 484 LAVON TX 75166 (0.50 MGD)
- #2 Lavon North - 0.35 MI N OF THE INTERSECTION OF CR 483 AND MCCLENDON ROAD (0.25 MGD)

Schedule 6: Client's Permits

Detail of: Wastewater Permits #1 [Bear Creek] WQ0014577001 (0.50 MGD), #2 [Lavon North]
WQ0015890001 (0.25 MGD)
For: CITY OF LAVON



CITY OF LAVON

Agenda Brief

MEETING: August 5, 2025

ITEM: 8 – B

Item:

Discussion and action regarding notification to North Texas Municipal Water District of the termination of the Agreement for Wastewater Treatment Plant Operation.

Background:

On June 22, 2006, the City of Lavon and the North Texas Municipal Water District (NTMWD) entered into an Agreement for Wastewater Treatment Plant Operation for the Bear Creek Wastewater Treatment Plant (WWTP). The City of Lavon owns the plant and contracts NTMWD for plant operation.

With the Lavon North WWTP coming online, the City and NTMWD began discussions regarding a contract for the operation of both the Bear Creek WWTP and the Lavon North WWTP as well as the addition of the Lavon East WWTP in the near future. After the terms of the agreement had been reached and the draft agreement had been reviewed by legal counsel, NTMWD added a provision that the City of Lavon could not find acceptable.

The staff and city engineer explored options for WWTP operations and were able to secure an agreement with an alternate service provider that is being presented for the City Council's consideration prior to consideration of the notification to NTMWD.

The City of Lavon has had a good working relationship with NTMWD and is grateful for their service operating the Bear Creek WWTP over the years.

The termination provisions are outlined in the 2006 Agreement:

Termination. Either the City or NTMWD may require that this operational agreement be terminated. The party desiring to terminate this agreement shall submit notice in writing to the other party, after which a period of thirty (30) days shall be allowed before termination becomes final. Once the agreement is terminated, NTMWD may continue its operating responsibility for a period of forty -five (45) days at the request of the City with payments for service in accordance with the agreement.

Financial Consideration:

Funding for the WWTP operations is provided for in the Annual Operating Budget for the Sewer Fund. During the initial period, there may be additional expenditures as NTMWD consults with the City for a smooth transition.

Staff Notes:

Approval of City Council direction to provide termination notification to NTMWD as set forth in the contract is recommended.

Attachments: 1) WWTP Operations Agreement

WASTEWATER TREATMENT AGREEMENT

STATE OF TEXAS

COUNTY OF COLLIN

AN AGREEMENT BETWEEN THE CITY OF LAVON, TEXAS, AND
THE NORTH TEXAS MUNICIPAL WATER DISTRICT FOR
WASTEWATER TREATMENT PLANT OPERATION

This agreement, made and entered into as of the 22nd day of June, 2006, by and between the North Texas Municipal Water District, hereinafter called "NTMWD," and the City of Lavon, Texas, hereinafter called "City."

WITNESSETH:

WHEREAS, World Land Developers has been issued a permit from the Texas Commission on Environmental Quality to discharge flow from a wastewater treatment plant into Bear Creek, thence to Camp Creek, thence to Lake Ray Hubbard in order to provide wastewater service for the Grand Heritage Development located in the western portion of City; and

WHEREAS, World Land Developers has requested City to assume responsibility for providing wastewater service for Grand Heritage Development; and

WHEREAS, City desires to provide wastewater service for Grand Heritage Development; and

WHEREAS, World Land Developers and City intend to take such action as is necessary to transfer the permit that has been issued to World Land Developers from World Land Developers to City; and

WHEREAS, City intends to lease a wastewater treatment plant from Gaylord Investment Company to provide wastewater service for Grand Heritage Development; and

WHEREAS, NTMWD has been designated by the Texas Water Quality Board to function as a regional agency in connection with the design, construction, and operation of wastewater systems; and

WHEREAS, City desires for NTMWD to operate the wastewater treatment plant in order to provide wastewater service for Grand Heritage Development.

NOW THEREFORE, in consideration of the mutual covenants and agreements herein contained, NTMWD agrees to operate the plant and the City agrees to pay for such service upon the terms and conditions hereinafter set forth, to-wit:

1. Operating Responsibility. It is the intent of this agreement that the operation of the plant shall be the responsibility of the NTMWD and that the plant shall be operated in a manner that will provide a water quality conforming to the domestic wastewater discharge permit issued by the Texas Commission on Environmental Quality, or any subsequent permit issued relating to this plant.

2. Financing. It shall be the City's responsibility to provide the plant, operating funds, and capital expenditures as are necessary to accomplish the quality of discharge stipulated in the wastewater discharge permit issued by the Texas Commission on Environmental Quality, Environmental Protection Agency, or any subsequent permits of either.

3. Operating Budget. NTMWD shall prepare an annual operating budget reflecting all anticipated costs in connection with the operation of the plant in sufficient detail to justify expenditures for salaries, materials, supplies, and contractual services. The amount of the proposed operating budget shall be submitted to the City on or before August 1 of each year. If a protest or request for a hearing on the Budget is not presented prior to September 1, the proposed Budget, on adoption by NTMWD, shall be considered the "Annual Budget" for the ensuing fiscal year.

In the event the City and NTMWD are unable to agree on the operating budget prior to October 1, the budget for the previous year shall apply for the first sixty (60) days of the new fiscal year, with adjustments only to those items that are agreed to by the City. If, at the end of this sixty-day period, no agreement has been reached on the operating budget, this agreement shall be terminated in accordance with the termination provisions herein provided.

In the first year, a budget will be prepared with payments based thereon and for the actual months service is provided, but on the next October a new budget will be implemented and the fiscal year shall thereafter be October 1 to September 30 of each year.

4. Annual Charges. Monthly payments shall be made by the City equal to the total operating budget divided by twelve (12), and these payments shall be made in advance, on or before the tenth (10th) day of each month. The first monthly payment due October 10 of each year shall be twice the calculated monthly payment with no payment due in September of each year except for any adjustments previously approved by the City. At the end of each fiscal year, any difference between the budgeted cost and the actual cost shall be credited or debited to the City's next monthly payment.

Emergency expenditures not budgeted may be incurred with the concurrence of NTMWD's Executive Director and the City's Administrator, subject to limitations placed on each by the respective governing bodies, with appropriate adjustments

in monthly payments. Routine request for adjustments in monthly payments must receive prior approval by the City.

In the event the City shall fail to make any monthly payment by the twentieth (20th) day of the month in which due, after notice to the City, NTMWD may terminate service as of the first day of the following month.

5. Additional Connections. NTMWD may provide service to other entities subject to approval of the City, and the charge which is levied for such service shall include adequate compensation to the City for its capital investment as well as operating expenditures.

6. Termination. Either the City or NTMWD may require that this operational agreement be terminated. The party desiring to terminate this agreement shall submit notice in writing to the other party, after which a period of thirty (30) days shall be allowed before termination becomes final. Once the agreement is terminated, NTMWD may continue its operating responsibility for a period of forty-five (45) days at the request of the City with payments for service in accordance with the agreement.

7. Industrial Waste. The City agrees to enforce its Industrial Waste Ordinance and to take such action as is necessary to control the strength of raw sewage reaching the plant in order that the quality of discharge required in the wastewater discharge permit may be maintained.

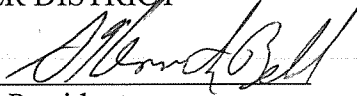
8. Title to Effluent. Title to all wastewater shall be in City until discharged from the wastewater treatment plant, at which point title to such wastewater shall pass to NTMWD. NTMWD reserves the right of reuse of wastewater treated effluent to the extent authorized by the State of Texas.

9. Indemnity. The City agrees to indemnify and hold harmless NTMWD from any and all causes for loss, liability, or damages arising out of the operation of the plant by NTMWD, except for acts of negligence by NTMWD personnel. The City further agrees to maintain adequate fire and extended coverage insurance on said plant.

10. NTMWD's Financial Obligation. Nothing in this agreement shall be construed as requiring NTMWD to expend funds from any source other than the revenues received hereunder. All costs required by valid rules, regulations, laws, or orders passed or promulgated by the United States of America, the State of Texas, and regulatory or judicial branches thereof having lawful jurisdiction shall be the responsibility of the City.

THIS AGREEMENT APPROVED BY THE RESPECTIVE GOVERNING BODIES WITH THE UNDERSIGNED PROPERLY AUTHORIZED TO EXECUTE ON THEIR BEHALF ON THE 22nd DAY OF June, 2006.

NORTH TEXAS MUNICIPAL
WATER DISTRICT

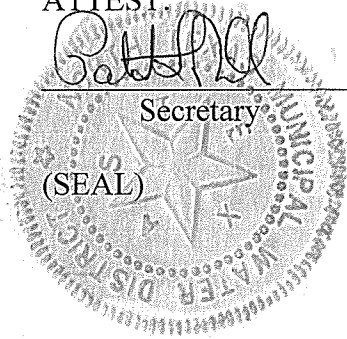
By: 
President

ATTEST:

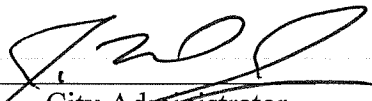


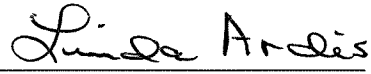
Secretary

(SEAL)



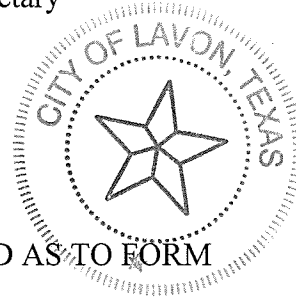
CITY OF LAVON

By: 
City Administrator



Secretary

(SEAL)



APPROVED AS TO FORM

BY: 
City Attorney



CITY OF LAVON

Agenda Brief

MEETING: August 19, 2025

ITEM: 8 – D

Item:

Discussion and action regarding Ordinance No. **2025-08-11** amending the City of Lavon Code of Ordinances, Chapter 11.03 “Parking” to adopt rules and regulations related to parking damaged or undriveable vehicles; providing for publication and an effective date; providing severability, repealer and savings clauses; and open meetings finding.

Background:

The purpose of the proposed ordinance is to the amend current parking regulations set out in Article 11.03 of the City of Lavon Code of Ordinances to prohibit parking of damaged or undriveable vehicles, regardless of registration status on a public street, alley, or public property.

This is an expansion of the enhanced parking regulations brought forward in March 2025. Each amendment provides police and code enforcement with important tools to address neighborhood concerns and improve the appearance of the City streets.

Financial Implication:

The financial implication is anticipated to be insignificant.

Staff Notes:

Approval is recommended.

Attachments: Proposed Ordinance

CITY OF LAVON, TEXAS

ORDINANCE NO. 2025-08-11

Amending Article 11.03 of the Code of Ordinances – Parking Damaged or Undriveable Vehicles

AN ORDINANCE OF THE CITY OF LAVON, TEXAS, ADOPTING RULES AND REGULATIONS RELATED TO PARKING DAMAGED OR UNDRIVEABLE VEHICLES BY AMENDING CHAPTER 11.03 “PARKING”; PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE; PROVIDING SEVERABILITY, REPEALER AND SAVINGS CLAUSES; AND FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS ADOPTED TO BE OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, the City Council of the City of Lavon ("City Council") has investigated and determined that it would be advantageous and beneficial to the citizens of the City of Lavon, Texas ("Lavon") to amend Lavon's Code of Ordinances in Chapter 11.03 to amend regulations related to the parking of damaged or undriveable vehicles; and

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

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

SECTION 1. RECITALS

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

SECTION 2. AMENDMENT

Section 11.03.002 “Definitions” of Lavon’s Code of Ordinances is hereby amended by adding:

“Damaged or Undriveable Vehicles. Any motor vehicle with a deflated tire or tires or a missing wheel or wheels or any other visible missing part to said vehicle which would be necessary in order for said vehicle to be driven; or is incapable of being driven or operated for any reason; or has been wrecked to the point that the vehicle is inoperable; or has damaged parts of the vehicle partially detached; or is partially dismantled.”

Section 11.03.003 “Offenses” of Lavon’s Code of Ordinances is hereby amended by adding:

“(v) It shall be unlawful for any person to park or allow a vehicle to remain parked upon any public street, alley, or public property that is a damaged or undriveable vehicle as defined in this ordinance.

SECTION 3. Effective Date

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

SECTION 4. Proper Notice and Meeting

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

SECTION 5. Severability

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance be severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this Ordinance, and the remainder of this Ordinance shall be enforced as written.

SECTION 6. Repealer and Savings

This Ordinance shall be cumulative of all other ordinance of Lavon and shall not repeal any of the provisions of such ordinances except in those instances where provisions of those ordinances are in direct conflict with the provisions of this Ordinance; whether such ordinances are codified or uncoded, and all other provisions of the ordinances of Lavon, codified or uncoded, not in conflict with the provisions of this Ordinance, shall remain in full force and effect. Any repeal occurring due to this provision shall not abate any pending prosecution or lawsuit and/or prevent any prosecution or lawsuit from being commenced for any violation occurring before the effective date of this Ordinance.

SECTION 7. Open Meeting

It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required by law, and that public notice of the time, place, and purpose of said meeting was given, all as required by Section 551.042, Texas Government Code.

PASSED AND APPROVED by the City Council of the City of Lavon, Texas this 19th day of August 2025.

Vicki Sanson Mayor

ATTEST:

Rae Norton, City Secretary



CITY OF LAVON

Agenda Brief

MEETING: August 19, 2025

ITEM: 9

Item:

DEPARTMENT REPORTS

Members may receive and discuss the reports.

- A. Police Services – Service, activity, programs, and administration report
- B. Fire Services – Service, activity, programs, and administration report
- C. Public Works Services – Utilities, capital projects, public works, and street maintenance report
- D. Administration Services – Building Permits; CWD Service; Collin County Tax Collection; Sales Tax; Finance report; and administration and staff reports

CITY OF LAVON
BUILDING PERMITS
CALENDAR YEAR 2024-2025

PERMITS	July-2025	Calendar Year 2025	Permit Valuations	July-2024	Calendar Year 2024	Permit Valuations
	NUMBER	NUMBER	Permit Fee's	NUMBER	NUMBER	Permit Fee's
COMMERCIAL	10	152	\$316,822.45	7	49	\$56,825.20
SINGLE FAMILY	32	348	\$1,263,565.72	76	597	\$2,288,479.56
Multi-Family	20	68	\$468,553.26	0	266	\$354,706.90
POOLS	0	7	\$2,800.00	1	5	\$2,000.00
OTHERS	132	777	\$69,387.30	158	609	\$93,799.16
* Elevon Section 1 MUD Sewer	10	120		2	43	
TOTAL	204	1472	\$2,121,128.73	244	1569	\$2,795,810.82
* first month reporting/not comulative						



Community Waste Disposal Monthly Report to the City of Lavon

Nicole Roemer *Municipal Director*





Municipal Recycling Program



Single Stream Recycling

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

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

	Jul-2025	Jun-2025	May-2025	Apr-2025	Mar-2025	Feb-2025	Jan-2025	Dec-2024	Nov-2024	Oct-2024	Sep-2024	Aug-2024
Homes	3,529	3,529	3,458	3,368	3,291	3,229	3,163	3,109	3,041	2,966	2,897	2,825
Resi Rcy Tonnage	73.26	68.89	61.54	76.1	46.04	47.17	54.69	56.07	48.56	55.04	48.8	45.28
Pounds / Home / Month	41.52	39.04	35.59	45.19	27.98	29.22	34.58	36.07	31.94	37.11	33.69	32.06

Municipal Service Inquiries



Residential Solid Waste Services

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

	Jul-2025	Jun-2025	May-2025	Apr-2025	Mar-2025	Feb-2025	Jan-2025	Dec-2024	Nov-2024	Oct-2024	Sep-2024	Aug-2024
Service Opportunities	32,033	32,033	31,370	30,543	29,855	29,314	28,733	28,244	27,621	26,932	26,309	25,663
Service Inquiries	25	22	13	11	12	10	12	14	10	9	14	12
Per 1,000 Service Opps	0.78	0.69	0.41	0.36	0.4	0.34	0.42	0.5	0.36	0.33	0.53	0.47

Collin County Tax Office
Detail Collections Report Summary

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Page 1 of 1

Deposit Date from 7/1/2025 to 7/31/2025 and Tax Unit = {LAVON CITY} AND Exclude Overpay Refunds = True

Type	Gen Operating	Interest Sinking	Special 1	Total
18 - LAVON CITY				
Current				
Levy	5,522.94	4,634.28	0.00	10,157.22
Interest	54.89	45.71	0.00	100.60
Penalty	107.90	89.81	0.00	197.71
Collection Fees	325.53	0.00	0.00	325.53
Rendition Penalty	7.08	0.00	0.00	7.08
Recalc Refund	(815.34)	(684.15)	0.00	(1,499.49)
Current Total:	5,203.00	4,085.65	0.00	9,288.65
Delinquent				
Levy	0.01	0.01	0.00	0.02
Interest	0.00	0.00	0.00	0.00
Penalty	0.00	0.00	0.00	0.00
Collection Fees	0.00	0.00	0.00	0.00
Recalc Refund	(106.49)	(44.23)	0.00	(150.72)
Delinquent Total:	(106.48)	(44.22)	0.00	(150.70)
Grand Total:	5,096.52	4,041.43	0.00	9,137.95

Collin County Tax Office
Detail Collections Report Summary

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Page 1 of 1

Deposit Date from 10/1/2024 to 7/31/2025 and Tax Unit = {LAVON CITY} AND Exclude Overpay Refunds = True

Type	Gen Operating	Interest Sinking	Special 1	Total
18 - LAVON CITY				
Current				
Levy	2,599,196.49	2,180,976.68	0.00	4,780,173.17
Interest	1,033.21	865.97	0.00	1,899.18
Penalty	3,218.48	2,698.20	0.00	5,916.68
Collection Fees	382.00	0.00	0.00	382.00
LateAg	171.05	0.00	0.00	171.05
Rendition Penalty	245.79	0.00	0.00	245.79
VIT Overage Payment	1.35	0.00	0.00	1.35
Recalc Refund	(8,617.80)	(7,231.17)	0.00	(15,848.97)
Recalc Refund P&I	(0.83)	(0.70)	0.00	(1.53)
Current Total:	2,595,629.74	2,177,308.98	0.00	4,772,938.72
Delinquent				
Levy	9,863.73	4,295.40	0.00	14,159.13
Ag Levy	1,518.58	1,041.23	0.00	2,559.81
Interest	1,384.68	278.44	0.00	1,663.12
Penalty	454.56	172.41	0.00	626.97
Collection Fees	1,227.09	0.00	0.00	1,227.09
Bankruptcy Interest	20.89	0.00	0.00	20.89
Rendition Penalty	8.40	0.00	0.00	8.40
Recalc Refund	(5,727.72)	(2,582.35)	0.00	(8,310.07)
Recalc Refund P&I	(1.02)	(0.42)	0.00	(1.44)
Delinquent Total:	8,749.19	3,204.71	0.00	11,953.90
Grand Total:	2,604,378.93	2,180,513.69	0.00	4,784,892.62

Collin County Tax Office

Deposit Date from 7/1/2025 to 7/31/2025 and Tax Units = {LAVON CITY}

Type	Gen Operating	Interest Sinking	Special 1	Total
18 - LAVON CITY				
Current				
Levy	5,522.94	4,634.28	0.00	10,157.22
Interest	54.89	45.71	0.00	100.60
Penalty	107.90	89.81	0.00	197.71
Rendition Penalty	7.08	0.00	0.00	7.08
Rendition Penalty Admin Fee	(0.35)	0.00	0.00	(0.35)
Recalc Refund	(815.34)	(684.15)	0.00	(1,499.49)
Current Grand Total	4,877.12	4,085.65	0.00	8,962.77
Delinquent				
Levy	0.01	0.01	0.00	0.02
Interest	0.00	0.00	0.00	0.00
Penalty	0.00	0.00	0.00	0.00
Recalc Refund	(106.49)	(44.23)	0.00	(150.72)
Delinquent Grand Total	(106.48)	(44.22)	0.00	(150.70)
Grand Total	4,770.64	4,041.43	0.00	8,812.07

2833 - Lavon, City of (General Obligation Debt)

Report - Lavon, City of (General Obligation Debt) / Sales Tax Data

The charts below contain sales tax revenue allocated each month by the Texas State Comptroller. Please contact and search the [Texas Comptroller's website](#) if you notice an incorrect amount.

For example, the February allocations reflect December sales, collected in January and allocated in February.

*Excludes any sales tax retained by the municipality and not remitted to the Comptroller.

[View Grid Based on Calendar Year](#)

[View Grid With All Years](#)

 [Download to Excel](#)

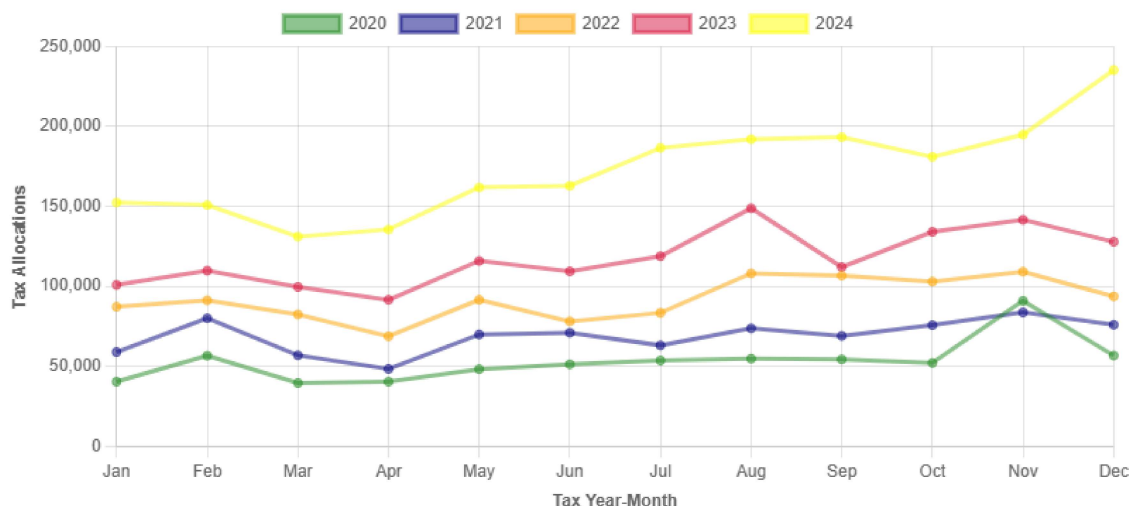
Lavon

Change Fiscal Year
End

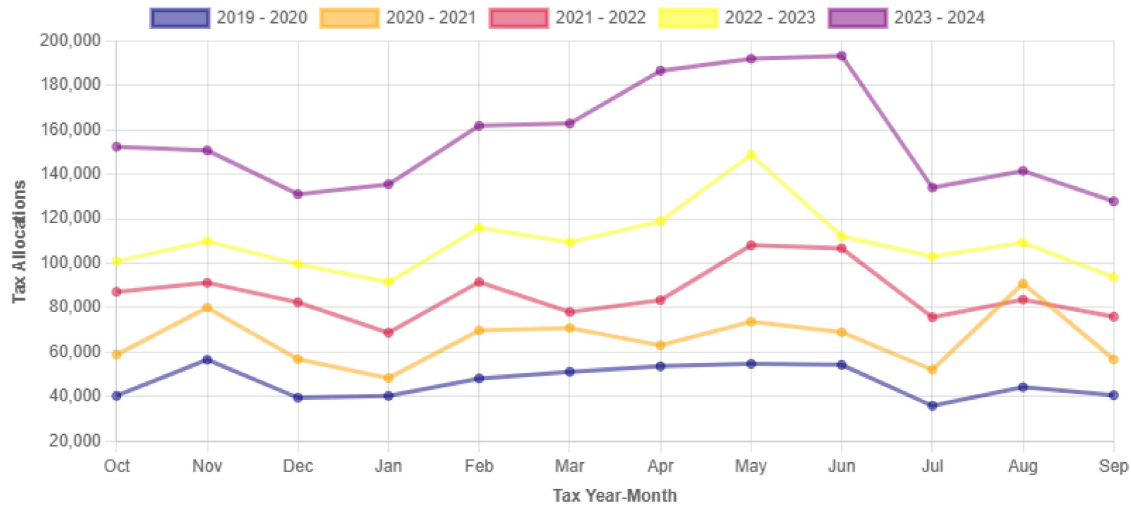
09/30/2026

Year	October	November	December	January	February	March	April	May	June	July	August	September	Total
2025	\$180,996	\$194,857	\$235,289	\$201,314	\$264,324	\$186,890	\$190,696	\$234,222	\$240,769	\$239,155	\$273,584	\$0	\$2,442,095
2024	\$134,039	\$141,570	\$127,841	\$152,417	\$150,800	\$131,069	\$135,523	\$161,850	\$162,865	\$186,605	\$191,992	\$193,307	\$1,869,879
2023	\$102,983	\$109,154	\$93,701	\$100,881	\$109,816	\$99,622	\$91,542	\$115,892	\$109,339	\$118,823	\$148,816	\$112,044	\$1,312,613
2022	\$75,699	\$83,649	\$75,926	\$87,161	\$91,220	\$82,408	\$68,743	\$91,544	\$78,074	\$83,361	\$108,100	\$106,687	\$1,032,574
2021	\$52,096	\$90,909	\$56,718	\$58,898	\$80,039	\$56,878	\$48,350	\$69,834	\$70,944	\$63,068	\$73,676	\$68,987	\$790,396
2020	\$35,846	\$44,260	\$40,667	\$40,349	\$56,602	\$39,533	\$40,351	\$48,207	\$51,191	\$53,631	\$54,745	\$54,314	\$559,696
2019	\$38,730	\$39,419	\$35,260	\$35,116	\$41,596	\$32,296	\$34,749	\$42,410	\$33,403	\$32,771	\$43,642	\$37,975	\$447,367
2018	\$27,837	\$27,458	\$27,603	\$34,883	\$38,663	\$28,296	\$32,210	\$41,357	\$37,397	\$38,763	\$43,030	\$35,374	\$412,870
2017	\$22,849	\$24,877	\$22,304	\$23,334	\$28,270	\$17,054	\$17,410	\$22,051	\$21,074	\$23,146	\$25,990	\$25,733	\$274,094
2016	\$18,554	\$24,151	\$17,624	\$16,738	\$23,265	\$18,517	\$17,691	\$24,381	\$25,242	\$24,250	\$25,789	\$22,468	\$258,670
2015	\$16,213	\$17,336	\$16,025	\$15,458	\$20,264	\$16,418	\$15,845	\$20,890	\$16,999	\$18,497	\$23,514	\$20,100	\$217,559
2014	\$12,032	\$14,975	\$11,935	\$11,898	\$19,981	\$12,109	\$11,920	\$21,846	\$14,703	\$14,625	\$18,397	\$14,846	\$179,266
2013	\$11,166	\$15,054	\$12,518	\$10,998	\$14,996	\$8,945	\$11,649	\$14,195	\$13,186	\$13,097	\$14,801	\$13,139	\$153,743
2012	\$9,075	\$15,224	\$9,414	\$10,525	\$12,667	\$8,695	\$11,343	\$13,292	\$12,186	\$12,749	\$13,134	\$11,847	\$140,152
2011	\$8,990	\$10,146	\$10,217	\$8,568	\$12,089	\$7,877	\$8,777	\$13,275	\$11,177	\$9,920	\$13,226	\$10,718	\$124,980
2010	\$11,983	\$12,813	\$9,335	\$8,985	\$9,570	\$8,152	\$7,584	\$10,791	\$10,820	\$10,174	\$12,293	\$8,167	\$120,668
2009	\$10,655	\$14,185	\$10,830	\$7,074	\$12,022	\$7,044	\$7,416	\$13,001	\$9,537	\$9,769	\$10,693	\$13,639	\$125,864
2008	\$9,001	\$13,869	\$10,505	\$6,439	\$15,097	\$6,019	\$3,917	\$10,012	\$5,481	\$7,609	\$13,184	\$7,853	\$108,986
2007	\$10,725	\$14,759	\$7,398	\$6,567	\$11,434	\$7,902	\$8,989	\$13,114	\$8,797	\$7,037	\$16,120	\$10,821	\$123,662
2006	\$8,371	\$10,348	\$7,185	\$6,940	\$10,522	\$7,581	\$4,398	\$10,629	\$8,192	\$7,183	\$10,029	\$6,573	\$97,950

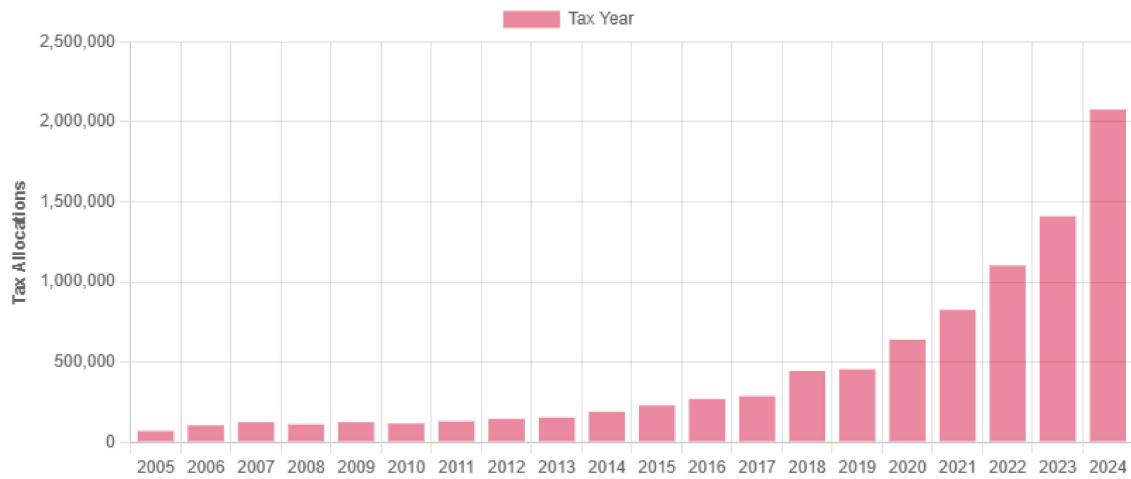
Monthly - Sales Tax Allocations - By Calendar Year



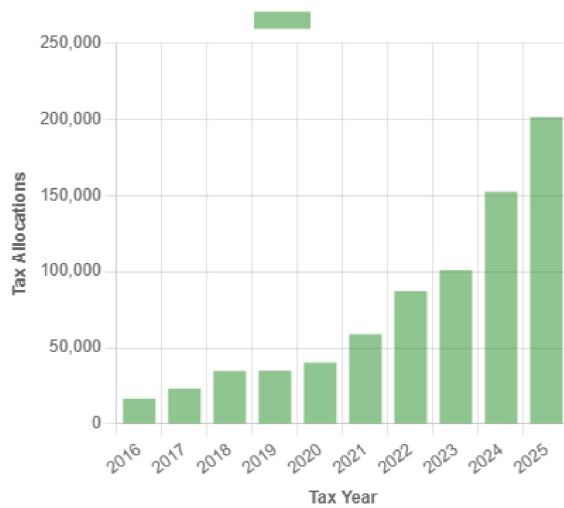
Monthly - Sales Tax Allocations - By Fiscal Year 10/01 - 09/30



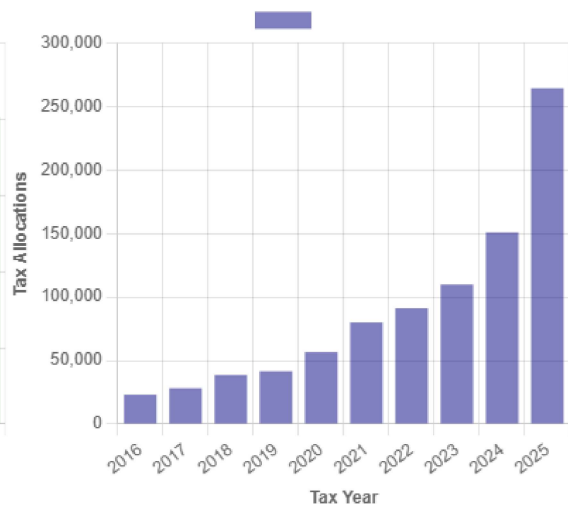
Yearly - Sales Tax Allocations - Past 20 Years



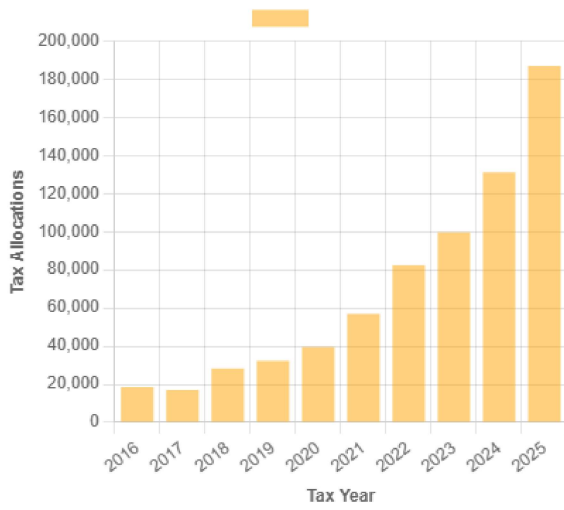
January - Sales Tax Allocations by Year



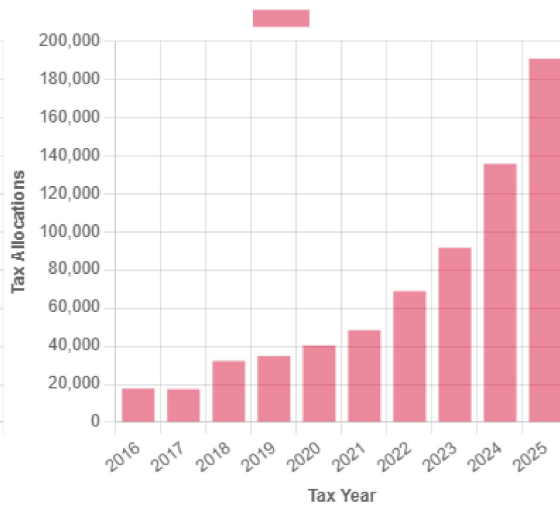
February - Sales Tax Allocations by Year



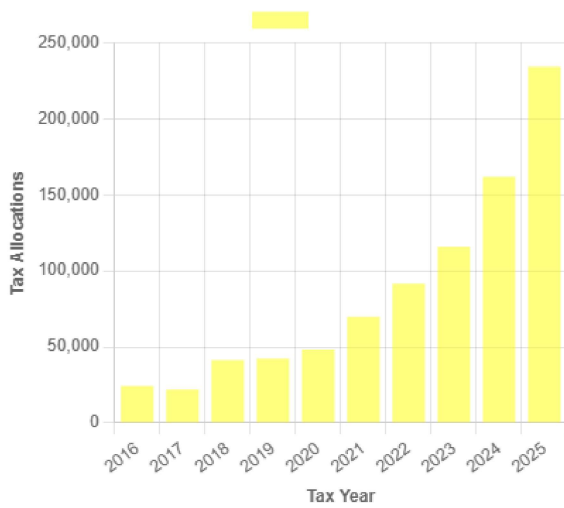
March - Sales Tax Allocations by Year



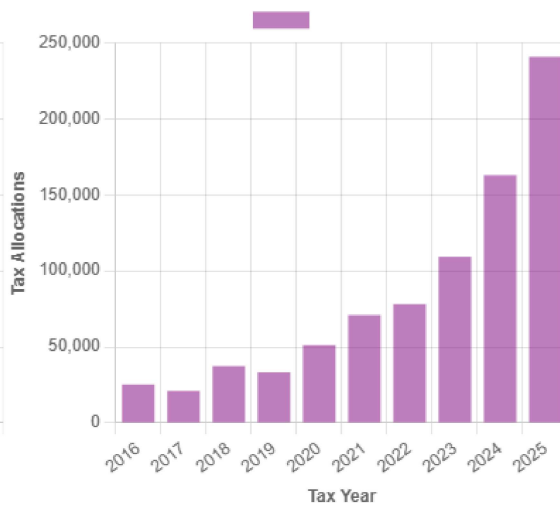
April - Sales Tax Allocations by Year



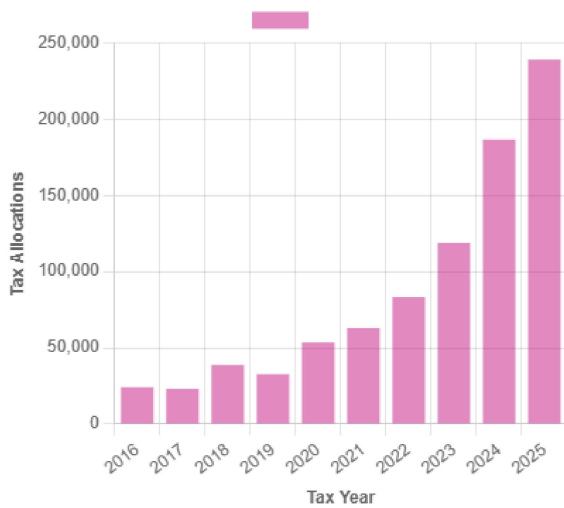
May - Sales Tax Allocations by Year



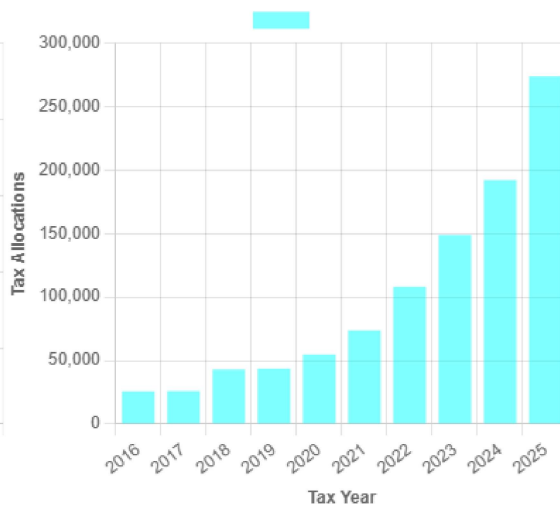
June - Sales Tax Allocations by Year



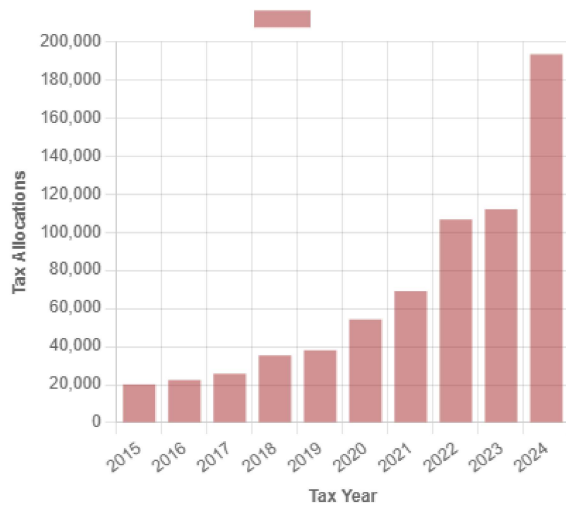
July - Sales Tax Allocations by Year



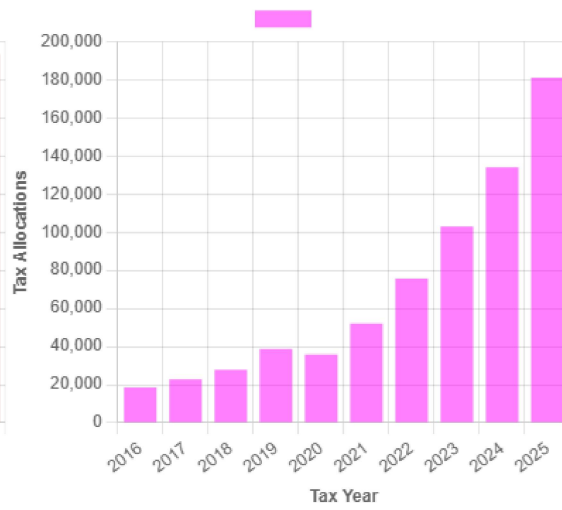
August - Sales Tax Allocations by Year



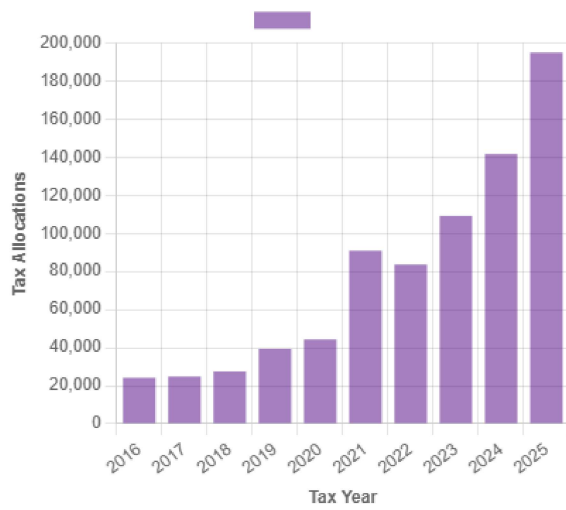
September - Sales Tax Allocations by Year



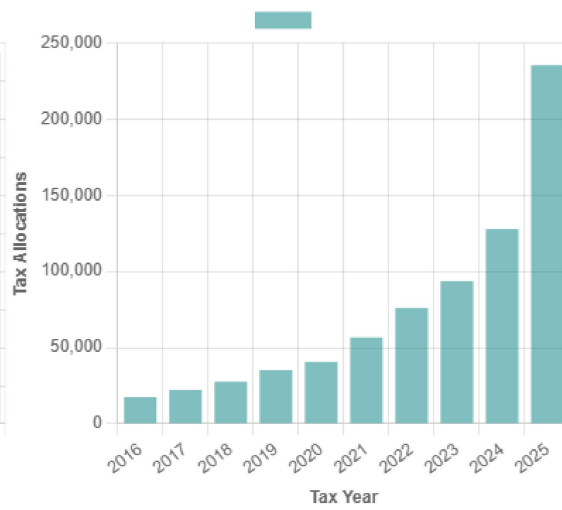
October - Sales Tax Allocations by Year



November - Sales Tax Allocations by Year



December - Sales Tax Allocations by Year



City of Lavon

Monthly Financial Report

7/31/2025

	Budget	YTD	Remaining	% Budget
General Fund				
Other Funding	8,572,096	8,572,096		
Revenue	9,449,390	8,788,839	660,551	93.01%
Expenses	11,022,000	7,307,572	3,714,428	66.30%
Ending Resources	6,999,486	10,053,363		
Interest & Sinking				
Beginning Resources	433,155	433,155		
Revenue	2,067,960	2,112,958	(44,998)	102.18%
Expenses	2,050,250	2,026,495	23,755	98.84%
Ending Resources	450,865	519,618		
Streets - Tax Funded				
Beginning Resources	1,354,846	1,354,846		
Revenue	600,000	542,128	57,872	90.35%
Expenses	1,615,000	-	1,615,000	0.00%
Ending Resources	339,846	1,896,974		
Streets - Fee Funded				
Beginning Resources	415,570	415,570		
Revenue	-	-	-	0.00%
Expenses	415,570	60,292	355,278	14.51%
Ending Resources	-	355,278		
Municipal Court Security				
Beginning Resources	-	29,015		
Revenue	10,800	9,118	1,682	84.43%
Expenses	24,400	5,163	19,237	21.16%
Ending Resources	(13,600)	32,970		
TIRZ 2 Fund				
Beginning Resources	49,860	49,860		
Revenue	162,875	162,824	51	99.97%
Expenses	15,000	5,627	9,373	37.51%
Ending Resources	197,735	207,057		
Utilities				
Beginning Resources	13,926,509	13,926,509		
Revenue	7,684,000	7,439,205	244,795	96.81%
Expenses	13,344,840	4,227,928	9,116,912	31.68%
Ending Resources	8,265,669	17,137,786		

City of Lavon

General Fund Summary

7/31/2025

	Budget	YTD	Remaining	% Budget
REVENUES				
Total Taxes	3,952,000	3,878,013	73,987	98%
Total Transfers	1,257,340	1,257,340	-	100%
Total Other General Government	151,000	92,679	58,321	61%
Administration	35,500	23,401	12,100	66%
Municipal Court	4,500	4,867	(367)	108%
Police	97,500	113,292	(15,792)	116%
Fire	156,000	117,332	38,668	75%
Parks & Rec	150	140	10	0%
Development Services	3,795,400	3,301,776	493,624	87%
Total Revenues	9,449,390	8,788,839	660,551	93%
EXPENDITURES				
OPERATIONS				
Administration	1,007,030	717,987	289,043	71%
Non-Departmental	256,630	190,605	66,025	74%
Municipal Court	116,225	79,702	36,524	69%
Police	2,958,035	2,256,518	701,517	76%
Fire	2,256,185	1,791,562	464,622	79%
Parks & Rec	15,000	1,716	13,284	11%
Development Services	1,406,045	1,226,129	179,916	87%
Public Works	811,850	627,204	184,646	77%
Total Operations Expenditures	8,827,000	6,891,423	1,935,577	78%
CAPITAL				
Administration Capital Outlay	-	-	-	NA
Non-Departmental Capital Outlay	125,000	112,948	12,052	90%
Police Capital Outlay	326,000	136,646	189,354	42%
Fire Capital Outlay	1,569,000	92,542	1,476,458	6%
Parks & Rec Capital Outlay	30,000	-	30,000	0%
Development Services Capital Outlay	30,000	-	30,000	4%
Public Works Capital Outlay	115,000	74,012	40,988	64%
Total Capital Outlay	2,195,000	416,149	1,778,851	19%
Total Expenditures	11,022,000	7,307,572	3,714,428	66%

General Fund		ADOPTED/ AMENDED 2024-25	YTD 07/2025	REMAINING BUDGET	% of BUDGET
ESTIMATED BEGINNING RESOURCES					
	Est. Beginning Resources - Unrestricted	2,228,503	2,228,503		100.00%
	Est. Beginning Resources - Assigned for Capita	6,343,593	6,343,593		100.00%
REVENUES					
Taxes					
10-00-4001	Property Taxes	2,495,000	2,509,720	(14,720)	100.59%
10-00-4040	Sales & Use Tax	1,200,000	1,084,256	115,744	90.35%
10-00-4045	Mixed Beverage Sales Tax	7,000	8,287	(1,287)	118.39%
10-00-4060	Franchise Fees	250,000	275,750	(25,750)	110.30%
	Total Taxes	3,952,000	3,878,013	73,987	98.13%
Other General Government					
10-00-4500	Interest Income	150,000	92,152	57,848	61.43%
10-00-4799	Miscellaneous Revenue	1,000	527	473	52.70%
	Total Other General Government	151,000	92,679	58,321	61.38%
Transfers In					
10-00-4801	Transfer from Utility Fund - Sewer	695,000	695,000	-	100.00%
10-00-4802	Transfer from Utility Fund - Solid Waste	144,000	144,000	-	100.00%
10-00-4808	Transfer from Utility Fund - Sewer (Debt)	418,340	418,340	-	100.00%
	Total Transfers	1,257,340	1,257,340	-	100.00%
Administration					
10-10-4101	PID Administrative Services	30,000	15,000	15,000	50.00%
10-10-4405	Building Rent - LEDC	2,500	4,000	(1,500)	160.00%
10-10-4602	Donations - City Programs	3,000	4,401	(1,401)	NA
	Total Administration	35,500	23,401	12,100	65.92%
Municipal Court					
10-25-4215	Court Fees	4,000	4,215	(215)	105.36%
10-25-4219	Court - Payment Plan Fees	500	652	(152)	NA
	Total Municipal Court	4,500	4,867	(367)	108.14%
Police Department					
10-45-4195	Program Fees	1,000	600	400	NA
10-45-4240	Police - Fines/Fees	95,000	111,307	(16,307)	117.17%
10-45-4245	Police - Warrant Fees/Fines	1,500	1,385	115	92.33%
	Total Police Department	97,500	113,292	(15,792)	116.20%
Fire Department					
10-55-4160	Fire Service Contract	125,000	100,991	24,009	80.79%
10-55-4161	Surefire Reimbursements	30,000	15,292	14,708	50.97%
10-55-4602	Donations	1,000	1,048	(48)	NA
	Total Fire Department	156,000	117,332	38,668	75.21%
Parks & Rec Department					
10-65-4130	Facility Rental	150	140	10	NA
10-65-4440	Lavon EDC Funding	-	-	-	NA
	Total Parks & Rec Department	150	140	10	NA
Development Services					
10-75-4271	Residential Rental Property Registration	35,000	27,825	7,175	79.50%
10-75-4305	General Permits	450,000	449,574	426	99.91%
10-75-4310	Land Use Application Fees	100,000	91,191	8,809	91.19%
10-75-4315	New Building Permits	2,500,000	2,227,107	272,893	89.08%
10-75-4325	Food Service Inspection Permits	10,000	5,967	4,033	59.67%
10-75-4350	OSSF Permits	400	-	400	0.00%
10-75-4355	Infrastructure Inspection Fees	700,000	500,110	199,890	71.44%
	Total Development Services	3,795,400	3,301,776	493,624	86.99%
Total General Fund Revenues		9,449,390	8,788,839	660,551	93.01%
Total Source of Funds		18,021,486	17,360,935	660,551	96.33%

General Fund		ADOPTED/ AMENDED 2024-25	YTD 07/2025	REMAINING BUDGET	% of BUDGET
EXPENDITURES					
Administration Services					
10-10-5000	Salaries & Wages	428,400	376,923	51,477	88%
10-10-5001	Part-time Wages	45,000	13,284	31,716	NA
10-10-5011	Overtime	1,000	659	341	66%
10-10-5025	Health Insurance	63,000	44,944	18,056	71%
10-10-5030	Payroll Taxes	32,850	30,195	2,655	92%
10-10-5035	Retirement	72,230	68,653	3,577	95%
10-10-5040	Texas Workforce Commission	900	378	522	42%
10-10-5045	Workers Comp	1,050	1,050	0	100%
10-10-5100	Office Supplies	4,500	4,413	87	98%
10-10-5101	Council Supplies	1,500	1,958	(458)	131%
10-10-5107	Community Event Supplies	25,500	21,421	4,079	84%
10-10-5190	Furniture & Office Equipment	10,000	10,799	(799)	108%
10-10-5401	Attorney	45,000	28,598	16,402	64%
10-10-5410	Auditor	20,000	13,500	6,500	68%
10-10-5425	Tax Assessor/Collector	5,000	-	5,000	0%
10-10-5430	Central Appraisal District	32,000	24,254	7,746	76%
10-10-5440	Professional Services - Other	160,000	16,948	143,053	11%
10-10-5510	Advertising & Legal Notices	18,000	21,035	(3,035)	117%
10-10-5520	SAAS Contracts (software/app service)	8,100	8,683	(583)	107%
10-10-5545	Election Services	8,000	9,295	(1,295)	116%
10-10-5700	Membership Dues & Fees	6,000	7,190	(1,190)	120%
10-10-5720	Travel & Meals	3,500	2,188	1,312	63%
10-10-5725	Training & Licenses	4,500	2,591	1,909	58%
10-10-5730	Staff Development	3,500	4,876	(1,376)	139%
10-10-5735	Council Training & Travel	7,500	4,153	3,347	55%
Total Administration Operations		1,007,030	717,987	289,043	71%
Admin Capital Outlay					
10-10-9103	Improvements	-	-	-	NA
Total Admin Capital Outlay		-	-	-	NA
Total Admin Services		1,007,030	717,987	289,043	71%

General Fund		ADOPTED/ AMENDED 2024-25	YTD 07/2025	REMAINING BUDGET	% of BUDGET
Non-Departmental					
10-15-5100	Office Supplies	10,000	9,000	1,000	90%
10-15-5200	Phone, Internet	19,500	4,348	15,152	22%
10-15-5210	Electricity	6,500	4,129	2,371	64%
10-15-5220	Natural Gas	6,500	5,596	904	86%
10-15-5230	Water	750	1,052	(302)	140%
10-15-5305	Building Maintenance	10,000	14,403	(4,403)	144%
10-15-5310	Grounds Maintenance	2,000	784	1,216	39%
10-15-5440	Professional Services - Other	75,540	4,778	70,762	6%
10-15-5460	Insurance - Management Liability	6,020	7,318	(1,298)	122%
10-15-5470	Insurance - Facilities	36,300	32,337	3,963	89%
10-15-5475	Insurance - Vehicles & Equipment	28,820	33,215	(4,395)	115%
10-15-5520	SAAS Contracts (software/app service)	19,200	34,766	(15,566)	181%
10-15-5525	Technology Services Contract	23,500	28,832	(5,332)	123%
10-15-5540	Cleaning Service	7,000	4,660	2,340	67%
10-15-5601	Office/Equipment Leases	5,000	5,386	(386)	108%
	Total Non-Departmental Operations	256,630	190,605	66,025	74%
Non-Departmental Capital Outlay					
10-15-9103	Improvements	125,000	112,948	12,052	90%
	Total Non-Departmental Capital Outlay	125,000	112,948	12,052	90%
	Total Non-Departmental	381,630	303,553	78,077	80%
Municipal Court Services					
10-25-5000	Salaries & Wages	60,375	47,938	12,437	79%
10-25-5011	Overtime	1,000	123	877	12%
10-25-5025	Health Insurance	12,600	7,746	4,854	61%
10-25-5030	Payroll Taxes	4,695	3,827	868	82%
10-25-5035	Retirement	10,325	8,470	1,855	82%
10-25-5040	Texas Workforce Commission	180	63	117	35%
10-25-5045	Workers Comp	200	185	15	92%
10-25-5100	Office Supplies	2,000	1,425	575	71%
10-25-5190	Furniture & Office Equipment	2,000	-	2,000	0%
10-25-5402	Judge	8,500	2,550	5,950	30%
10-25-5403	Prosecutor	13,000	6,600	6,400	51%
10-25-5515	Credit Card Contract	100	-	100	0%
10-25-5546	Jury Service	250	-	250	0%
10-25-5725	Training & Licenses	1,000	775	225	78%
	Total Municipal Court	116,225	79,702	36,524	69%

General Fund		ADOPTED/ AMENDED 2024-25	YTD 07/2025	REMAINING BUDGET	% of BUDGET
Police Services					
10-45-5000	Salaries & Wages	1,610,000	1,223,390	386,610	76%
10-45-5011	Overtime	70,000	26,545	43,455	38%
10-45-5025	Health Insurance	264,600	186,854	77,746	71%
10-45-5030	Payroll Taxes	128,525	98,554	29,971	77%
10-45-5035	Retirement	282,575	215,550	67,025	76%
10-45-5040	Texas Workforce Commission	3,680	1,679	2,001	46%
10-45-5045	Workers Comp	42,355	42,355	(0)	100%
10-45-5100	Office Supplies	8,500	9,303	(803)	109%
10-45-5103	Community Policing Supplies	13,000	6,928	6,072	53%
10-45-5105	Child Abuse Interlocal - Supplies	1,500	1,500	-	100%
10-45-5125	Operating Supplies	8,500	5,473	3,027	64%
10-45-5155	Uniforms	20,500	16,597	3,903	81%
10-45-5160	Personal Protection Equipment	13,500	10,430	3,070	77%
10-45-5190	Furniture & Office Equipment	15,000	8,369	6,631	56%
10-45-5195	Tools & Equipment - not cap	30,000	13,696	16,304	46%
10-45-5200	Phone, Internet	35,000	32,323	2,677	92%
10-45-5210	Electricity	12,000	7,134	4,866	59%
10-45-5230	Water	1,000	574	426	57%
10-45-5240	Fuel	51,500	38,330	13,170	74%
10-45-5305	Building Maintenance	8,000	9,079	(1,079)	113%
10-45-5315	Vehicle Maintenance	45,500	28,633	16,867	63%
10-45-5325	Equipment Maintenance	5,000	1,426	3,574	29%
10-45-5465	Insurance - Law Enforcement Liability	19,300	18,802	498	97%
10-45-5520	SAAS Contracts (software/app service)	90,500	103,612	(13,112)	114%
10-45-5530	Medical Services	2,000	1,248	752	62%
10-45-5540	Cleaning Service	13,000	9,539	3,461	73%
10-45-5548	Dispatch Service	115,000	110,879	4,121	96%
10-45-5551	Inmate Boarding Contract	12,000	7,375	4,625	61%
10-45-5552	Animal Control Service	7,000	6,250	750	89%
10-45-5700	Membership Dues & Fees	2,500	430	2,070	17%
10-45-5720	Travel & Meals	7,000	3,024	3,976	43%
10-45-5725	Training & Licenses	19,500	10,637	8,864	55%
	Total Police Operations	2,958,035	2,256,518	701,517	76%
Police Capital Outlay					
10-45-9220	Vehicle	270,000	89,997	180,003	33%
10-45-9221	Equipment	20,000	10,650	9,350	53%
10-45-9224	Radios	36,000	36,000	0	100%
	Total Police Capital Outlay	326,000	136,646	189,354	42%
	Total Police Services	3,284,035	2,393,164	890,871	73%

General Fund		ADOPTED/ AMENDED 2024-25	YTD 07/2025	REMAINING BUDGET	% of BUDGET
Fire Services					
10-55-5000	Salaries & Wages	1,021,395	879,446	141,949	86%
10-55-5001	Part-time Wages	129,000	58,059	70,941	45%
10-55-5011	Overtime	51,500	38,397	13,103	75%
10-55-5025	Health Insurance	176,400	124,799	51,601	71%
10-55-5030	Payroll Taxes	91,945	77,331	14,614	84%
10-55-5035	Retirement	202,160	159,853	42,307	79%
10-55-5040	Texas Workforce Commission	2,570	1,158	1,412	45%
10-55-5045	Workers Comp	30,015	30,011	4	100%
10-55-5100	Office Supplies	5,000	2,590	2,410	52%
10-55-5125	Operating Supplies	20,000	11,338	8,662	57%
10-55-5130	EMS Supplies	40,000	25,377	14,623	63%
10-55-5155	Uniforms	41,100	14,403	26,697	35%
10-55-5160	Personal Protection Equipment	29,500	21,127	8,373	72%
10-55-5190	Furniture & Office Equipment	2,000	3,438	(1,438)	172%
10-55-5195	Tools & Equipment	10,000	12,304	(2,304)	123%
10-55-5200	Phone, Internet	7,200	4,622	2,578	64%
10-55-5210	Electricity	10,000	6,296	3,704	63%
10-55-5220	Natural Gas	4,000	2,904	1,096	73%
10-55-5230	Water	2,000	1,328	672	66%
10-55-5240	Fuel	18,000	13,814	4,186	77%
10-55-5305	Building Maintenance	10,000	4,978	5,022	50%
10-55-5315	Vehicle Maintenance	5,000	7,486	(2,486)	150%
10-55-5316	Apparatus Maintenance	65,000	83,842	(18,842)	129%
10-55-5325	Equipment Maintenance	9,000	10,055	(1,055)	112%
10-55-5330	Storm Siren O&M	1,500	94	1,406	6%
10-55-5440	Professional Services - Other	3,000	1,430	1,570	48%
10-55-5520	SAAS Contracts (software/app service)	29,000	17,870	11,130	62%
10-55-5530	Medical Services	25,000	15,106	9,894	60%
10-55-5536	Ambulance Service	155,000	113,353	41,647	73%
10-55-5540	Cleaning Service	3,900	2,570	1,330	66%
10-55-5547	Fire Marshal Contract	2,000	-	2,000	0%
10-55-5549	Fire Alarm Monitoring Service	1,000	-	1,000	0%
10-55-5560	Contract Labor	25,000	28,533	(3,533)	114%
10-55-5700	Membership Dues & Fees	4,000	2,835	1,165	71%
10-55-5720	Travel & Meals	7,000	5,640	1,360	81%
10-55-5725	Training & Licenses	17,000	9,177	7,823	54%
	Total Fire Operations	2,256,185	1,791,562	464,622	79%
Fire Capital Outlay					
10-55-9103	Improvements	25,000	-	25,000	0%
10-55-9104	Furnishings	20,000	10,317	9,683	52%
10-55-9220	Vehicle	80,000	57,840	22,160	72%
10-55-9221	Equipment	10,000	24,385	(14,385)	244%
10-55-9223	CIP-19 Fire Engine	1,414,000	-	1,414,000	0%
10-55-9225	CIP-22 Outdoor Warning Siren Improvments	20,000	-	20,000	0%
	Total Fire Capital Outlay	1,569,000	92,542	1,476,458	6%
	Total Fire Services	3,825,185	1,884,104	1,941,081	49%

General Fund		ADOPTED/ AMENDED 2024-25	YTD 07/2025	REMAINING BUDGET	% of BUDGET
Parks & Rec Department					
10-65-5310	Grounds Maintenance	15,000	1,716	13,284	11%
	Total Parks & Rec Operations	15,000	1,716	13,284	11%
Parks & Rec Capital Outlay					
10-65-9103	Improvements	30,000	-	30,000	0%
	Total Parks & Rec Capital	30,000	-	30,000	0%
	Total Parks & Rec Department	45,000	1,716	43,284	4%
Development Services					
10-75-5000	Salaries & Wages	76,440	59,808	16,632	78%
10-75-5001	Part-time Wages	-	-	-	NA
10-75-5011	Overtime	3,000	3,751	(751)	125%
10-75-5025	Health Insurance	12,600	7,746	4,854	61%
10-75-5030	Payroll Taxes	8,755	691	8,064	8%
10-75-5035	Retirement	19,250	7,922	11,328	41%
10-75-5040	Texas Workforce Commission	100	63	37	63%
10-75-5045	Workers Comp	2,200	-	2,200	0%
10-75-5155	Uniforms	600	-	600	0%
10-75-5190	Furniture & Office Equipment	5,000	-	5,000	0%
10-75-5200	Phone, Internet	600	-	600	0%
10-75-5240	Fuel	3,000	-	3,000	0%
10-75-5315	Vehicle Maintenance	1,500	-	1,500	0%
10-75-5415	Engineer	100,000	105,026	(5,026)	105%
10-75-5440	Professional Services - Other	200,000	201,115	(1,115)	101%
10-75-5520	SAAS Contracts (software/app service)	16,000	10,812	5,188	68%
10-75-5570	Inspection Services - Buildings	750,000	695,497	54,503	93%
10-75-5571	Inspection Services - Infrastructure	105,000	18,578	86,422	18%
10-75-5572	Inspection Services - Food Service	10,000	8,500	1,500	NA
10-75-5589	Sales Tax Incentive Rebate	90,000	106,620	(16,620)	118%
10-75-5720	Employee Travel	1,000	-	1,000	0%
10-75-5725	Employee Training	1,000	-	1,000	0%
	Total Development Services Operations	1,406,045	1,226,129	179,916	87%
Development Services Capital Outlay					
10-75-9103	Improvements	30,000	-	30,000	0%
	Total Development Services Capital Outlay	30,000	-	30,000	0%
	Total Development Services	1,436,045	1,226,129	209,916	85%

General Fund		ADOPTED/ AMENDED 2024-25	YTD 07/2025	REMAINING BUDGET	% of BUDGET
Public Works Services					
10-80-5000	Salaries & Wages	343,035	276,690	66,345	81%
10-80-5001	Part-time Wages	20,000	3,968	16,032	20%
10-80-5011	Overtime	3,000	3,441	(441)	115%
10-80-5025	Health Insurance	75,600	63,205	12,395	84%
10-80-5030	Payroll Taxes	28,010	26,728	1,282	95%
10-80-5035	Retirement	61,570	51,227	10,343	83%
10-80-5040	Texas Workforce Commission	1,340	499	841	37%
10-80-5045	Workers Comp	13,765	13,763	2	100%
10-80-5100	Office Supplies	1,500	212	1,288	14%
10-80-5102	MS-4 Educational Supplies	250	-	250	0%
10-80-5125	Operating Supplies	4,200	2,204	1,996	52%
10-80-5155	Uniforms	5,500	4,270	1,230	78%
10-80-5190	Furniture & Office Equipment	500	-	500	0%
10-80-5195	Tools & Equipment	6,000	2,362	3,638	39%
10-80-5200	Phone, Internet	3,430	3,025	405	88%
10-80-5210	Electricity	1,800	4,610	(2,810)	256%
10-80-5211	Electricity - Street Lights	100,000	108,745	(8,745)	109%
10-80-5230	Water	1,500	552	948	37%
10-80-5240	Fuel	15,000	9,351	5,649	62%
10-80-5305	Building Maintenance	5,000	443	4,557	9%
10-80-5310	Grounds Maintenance	17,000	12,648	4,353	74%
10-80-5315	Vehicle Maintenance	3,650	4,920	(1,270)	135%
10-80-5325	Equipment Maintenance	8,000	11,867	(3,867)	148%
10-80-5335	Street Maintenance	20,000	5,290	14,710	26%
10-80-5340	Sign Maintenance	7,500	2,379	5,122	32%
10-80-5355	Drainage Maintenance	25,000	-	25,000	0%
10-80-5385	Mosquito Control	22,000	13,320	8,680	61%
10-80-5395	Septic System Maintenance	700	-	700	0%
10-80-5530	Medical Services	350	100	250	29%
10-80-5540	Cleaning Service	1,000	-	1,000	0%
10-80-5565	Code Enforcement Services	10,000	-	10,000	0%
10-80-5700	Membership Dues & Fees	150	-	150	0%
10-80-5720	Travel & Meals	500	644	(144)	129%
10-80-5725	Training & Licenses	5,000	741	4,259	15%
	Total Public Works Operations	811,850	627,204	184,646	77%
Public Works Capital Outlay					
10-80-9220	Vehicle	80,000	62,423	17,577	78%
10-80-9221	Equipment	35,000	11,589	23,411	33%
	Total Capital Outlay	115,000	74,012	40,988	64%
	Total Public Works Services	926,850	701,216	225,634	76%
Total General Fund Expenditures		11,022,000	7,307,572	3,714,428	66%
Change in Financial Position		(1,572,610)	1,481,267		
ESTIMATED ENDING RESOURCES (Net)		6,999,486	10,053,363		

DEBT SERVICE (I&S) FUND	ADOPTED/ AMENDED 2024-25	YTD 07/2025	REMAINING BUDGET	% OF BUDGET
ESTIMATED BEGINNING RESOURCES	433,155	433,155		100%
REVENUE				
50-00-4005 Property Taxes - I&S	2,052,960	2,105,552	(52,591)	103%
50-00-4517 Interest - IB I&S	15,000	7,407	7,593	49%
Total Revenues	2,067,960	2,112,958	(44,998)	102%
EXPENDITURES				
50-10-5790 Debt Administration	30,000	6,245	23,755	21%
50-10-5820 2020 GO Ref Bonds Principal	490,000	490,000	-	100%
50-10-5821 2020 GO Ref Bonds Interest	4,900	4,900	-	100%
50-10-5822 2020 CO Principal	110,000	110,000	-	100%
50-10-5823 2020 CO Interest	484,300	484,300	-	100%
50-10-5824 2023 CO Principal	165,000	165,000	-	100%
50-10-5825 2023 CO Interest	766,050	766,050	-	100%
Total Expenditures	2,050,250	2,026,495	23,755	99%
Change in Financial Position	17,710	86,463		
ESTIMATED ENDING RESOURCES (Net)	450,865	519,618		

STREET FUND	Maintenance/Construction	ADOPTED/ AMENDED 2024-25	YTD 07/2025	REMAINING BUDGET	% OF BUDGET
Funded by Street Maintenance Sales Tax					
ESTIMATED BEGINNING RESOURCES		1,354,846	1,354,846		100%
Street Repair Fund Revenue					
17-00-4041	Sales Tax - Dedicated Streets	600,000	542,128	57,872	90%
Total Street Repair Fund Revenue		600,000	542,128	57,872	
Street Repair Fund Expenditure					
17-80-5335	Street Maintenance	450,000	-	450,000	0%
17-80-9421	CIP-40 Lavon Trail Pkwy - Presidents to Ros	165,000	-	165,000	0%
17-80-9426	CIP-36 Lake Road Paving - Ph 2	1,000,000	-	1,000,000	0%
Total Street Repair Expenditure		1,615,000	-	1,615,000	0%
ESTIMATED ENDING RESOURCES (Net)		339,846	1,896,974		
Funded by Annexation Fees					
ESTIMATED BEGINNING RESOURCES		415,570	415,570		100%
Street Repair Revenue					
23-80-4210	Capital Recovery Fees - Lavon Farms	-	-	-	NA
31-80-4210	Annexation Fees - Trails of Lavon	-	-	-	NA
32-80-4210	Annexation Fees - Elevon	-	-	-	NA
Total Street Repair Revenue		-	-	-	0%
Street Repair Fund Expenditure					
23-80-9417	CIP-35 CR 483 Paving (Rosewood Dr)	211,770	11,170	200,600	5%
31-80-9421	CIP-40 Lavon Trail Pkwy - Presidents to Ros	65,100	49,122	15,978	75%
32-80-5335	Street Maintenance	138,700	-	138,700	0%
Total Street Repair Expenditure		415,570	60,292	355,278	0%
ESTIMATED ENDING RESOURCES (Net)		-	355,278		

MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND	ADOPTED/ AMENDED 2024-25	YTD 07/2025	REMAINING BUDGET	% OF BUDGET
ESTIMATED BEGINNING RESOURCES	-	29,015	29,015	
REVENUE				
34-25-4212 Court - Technology	4,800	3,806	994	79%
34-25-4217 Court - Building Security Fees	6,000	5,312	688	89%
Total Revenues	10,800	9,118	1,682	84%
EXPENDITURES				
34-25-5100 Office Supplies	1,000	541	459	54%
34-25-5526 Technology Expenses	6,000	3,196	2,804	53%
34-25-5560 Contract Labor - Bailiffs	2,400	1,425	975	59%
34-25-9103 Improvements	15,000	-	15,000	0%
Total Expenditures	24,400	5,163	19,237	21%
ESTIMATED ENDING RESOURCES (Net)	(13,600)	32,970	11,460	

TIRZ/TIF FUND	ADOPTED/ AMENDED 2024-25	YTD 07/2025	REMAINING BUDGET	% OF BUDGET
ESTIMATED BEGINNING RESOURCES	49,860	49,860		100%
TIRZ/TIF Fund Revenue				
24-00-4001 Property Taxes	161,775	161,775	-	NA
24-00-4519 Logic - Interest	1,100	1,049	51	95%
Total TIRZ/TIF Fund Revenue	162,875	162,824	51	100%
TIRZ/TIF Fund Expenditure				
24-00-5440 Professional Services - Other	15,000	5,627	9,373	38%
Total TIRZ/TIF Expenditure	15,000	5,627	9,373	38%
ESTIMATED ENDING RESOURCES (Net)	197,735	207,057		

UTILITY FUND		ADOPTED/ AMENDED 2024-25	YTD 07/2025	REMAINING BUDGET	% OF BUDGET
ESTIMATED BEGINNING RESOURCES/TRANSFERS IN		11,996,509	11,996,509		
ESCROW FOR TRAILS OF LAVON WWTP (BEAR CREEK WW		1,930,000	1,930,000		
UTILITY FUND REVENUE					
Administration					
20-00-4520	Interest - IB Utility	40,000	37,183	2,817	93%
20-00-4521	Interest - IB Sewer Tap	85,000	67,064	17,936	79%
20-10-4130	Facility Rental	-	-	-	NA
20-10-4240	Police - Fines/Fees	-	3,061	(3,061)	NA
Total Administration		125,000	107,308	17,692	86%
Sanitary Sewer					
20-85-4110	Sewer Charges	2,250,000	1,971,595	278,405	88%
20-85-4202	Administration Fee	100,000	96,431	3,569	96%
20-85-4230	Sewer Tap Fee	4,000,000	4,225,000	(225,000)	106%
20-85-4231	Bear Creek Trunk Recovery Fee	33,000	32,977	23	NA
20-85-4232	Sewer Infrastructure Fees	30,000	28,675	1,325	NA
20-85-4299	Late Fees	45,000	50,232	(5,232)	112%
20-85-4330	Online Permit Pmts	1,000	(2,295)	3,295	NA
Total Sanitary Sewer		6,459,000	6,402,615	56,385	99%
Solid Waste					
20-86-4115	Solid Waste Income	1,100,000	929,283	170,717	84%
Total Solid Waste		1,100,000	929,283	170,717	84%
Total Revenue		7,684,000	7,439,205	244,795	97%
UTILITY FUND EXPENDITURES					
Sanitary Sewer					
20-85-5210	Electricity	120,000	66,140	53,860	55%
20-85-5390	Sewer System Maintenance	65,000	10,090	54,910	16%
20-85-5590	NTMWD O&M Contract	690,000	636,648	53,352	92%
20-85-5801	Transfer to General Fund (overhead)	695,000	695,000	-	100%
20-85-5808	Transfer to General Fund (debt)	418,340	418,340	-	100%
20-85-9412	CIP-21 Bear Creek WWTP Exp 4	3,000,000	-	3,000,000	0%
20-85-9419	CIP-38 Elevon/Lavon North WWTP	5,000,000	1,600,315	3,399,685	32%
20-85-9423	Sewer System Improvements	200,000	6,326	193,674	3%
20-85-9424	CIP-42 Lavon East WWTP	2,000,000	-	2,000,000	0%
Total Sanitary Sewer		12,188,340	3,432,859	8,755,481	28%
Solid Waste					
20-86-5100	Office Supplies	3,000	3,039	(39)	101%
20-86-5104	Billing Supplies	30,000	25,341	4,659	84%
20-86-5190	Office Furniture & Equipment	2,500	-	2,500	0%
20-86-5515	Credit Card Contract	4,000	3,589	411	90%
20-86-5520	SAAS Contracts	8,000	6,932	1,068	87%
20-86-5595	Solid Waste Contract	880,000	552,880	327,120	63%
20-86-5785	Sales Tax	85,000	59,287	25,713	70%
20-86-5802	Transfer to General Fund (overhead)	144,000	144,000	-	100%
Total Solid Waste		1,156,500	795,069	361,431	69%
Total Expenditure		13,344,840	4,227,928	9,116,912	32%
Change in Financial Position		(5,660,840)	3,211,277		
ESTIMATED ENDING RESOURCES (Net)		8,265,669	17,137,786		