



ANNUAL BUDGET

FISCAL YEAR 2020-21

Approved September 15, 2020
Ordinance No. 2020-09-02

City of Lavon Budget Cover Sheet

This budget will raise more total property taxes than last year's budget by an amount of \$59,180 or 3.59%, and of that amount \$38,305 is tax revenue to be raised from new property added to the tax roll this year.

The increase in maintenance & operations property taxes for each property account is \$6.20/year.

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

FOR: Place 1, John Kell Place 4, Ted Dill
 Place 2, Mike Cook Place 5, Mindi Serkland
 Place 3, Kay Wright

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2020-2021	2019-2020
Proposed Property Tax Rate:	0.478956	0.478957
No-New-Revenue Tax Rate:	0.471569	0.530573
No-New-Revenue Maintenance & Operations Tax:	0.275935	0.258699
Voter-Approval Tax Rate:	0.478956	0.478958
Debt Tax Rate:	0.193364	0.199564

Total debt obligation for the City of Lavon secured by property taxes: \$976,592.

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

CITY OF LAVON, TEXAS
ORDINANCE NO. 2020-09-04

Levy Ad Valorem Tax Rate

AN ORDINANCE OF THE CITY OF LAVON, TEXAS SETTING THE TAX RATE FOR THE 2020 TAX YEAR AT TOTAL RATE OF \$0.478956 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, 2020 AND ENDING SEPTEMBER 30, 2021 ON ALL PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF LAVON, TEXAS; PROVIDING A SINKING FUND FOR THE RETIREMENT OF THE BONDED OBLIGATIONS OF THE CITY; APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE AND PROVIDING FOR COLLECTION OF ALL ANNUAL TAXES PROVIDED BY STATE LAW; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND PROVIDING A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

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

WHEREAS, the City Council of the City of Lavon hereby finds that the tax for the fiscal year beginning October 1, 2020 and ending September 30, 2021, 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; and

WHEREAS, the City Council of the City of Lavon has approved, by a separate ordinance, the budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021; 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 2020-2021 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 \$0.478956 per \$100 of taxable value.

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 3.50% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.20 PER YEAR.

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 \$0.285592 on each one-hundred dollars (\$100.00) of assessed value of all taxable property within the City as of January 1, 2020 shall be adopted.

Section 4. For the purpose of paying interest and principle 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 \$0.193364 on each one-hundred dollars (\$100.00) of assessed value of all taxable property within the City as of January 1, 2020 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, 2020 and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2021. There shall be no discount for payment of taxes prior to February 1, 2021. Payment of taxes shall be dues 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, 2021, 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 15th day of September 2020.


Vicki Sanson, Mayor

ATTEST:


Kim Dobbs, City Administrator



RECORD VOTE

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

2020 TAX CALCULATION WORKSHEET

Per Collin County Calculation Worksheet:

1. 2019 TAX RATE	line 4	0.478957
2. NO-NEW-REVENUE M&O TAX RATE	line 38	0.275935
3. VOTER APPROVAL M&O TAX RATE	line 39	0.285592
4. DEBT TAX RATE	line 46	0.193364
5. NO-NEW-REVENUE TAX RATE	line 26	0.471569
6. VOTER APPROVAL TAX RATE	line 47	0.478956
7. DE MINIMIS TAX RATE	line 70	0.609526
8. PROPOSED (very slightly less than 2019 rate) exceeds the NNR tax rate and is equal to the VA tax rate		0.478956

THE PROPOSED RATE OF 0.478956 IS:

EQUAL TO VOTER APPROVAL RATE	0.478956
GREATER THAN NO-NEW-TAX RATE BY	0.007387
LESS THAN DE MINIMIS TAX RATE BY	0.130570

An election is not required to set the tax rate at 0.478956

Explanation of Terms:

- The **No-New-Revenue Tax Rate (NNR)**, formerly the Effective Rate, generates the same amount of tax revenue when applied to the same properties from last year. It doesn't include new properties and doesn't adjust for inflation or regulatory changes.
- The **Voter-Approval Tax Rate (VA)**, similar to the Rollback Rate, is 3.5% greater than the NNR M&O rate and adjusted for the city's debt service. The City can levy this rate without a required election. If a rate exceeds the VA rate, a petition signed by 3% of registered voters will trigger an election to roll the rate back to the VA rate.
- For cities less than 30,000 pop., the **De Minimis Tax Rate** is the sum of the NNR M&O rate, debt service rate and a rate that would raise \$500,000 in revenue. A rate that is equal to or greater than the de minimis rate requires an election.

CITY OF LAVON, TEXAS

ORDINANCE NO. 2020-09-02

Adopting Budget FY 2020-21

AN ORDINANCE OF THE CITY OF LAVON, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2019 THROUGH SEPTEMBER 30, 2020; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Mayor of the City of Lavon, Texas has submitted to the City Council a proposed budget of the expenditures and revenues of all City Departments, Divisions, and Offices for the Fiscal Year 2020-2021; and

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

WHEREAS, the City Council after considering testimony at the public hearings, reviewing departmental services and studying the submitted budget is of the opinion that the budget should be approved and adopted.

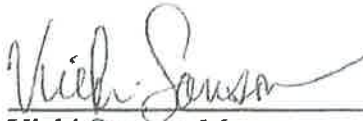
NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAVON, COLLIN COUNTY, TEXAS;

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 Budget Document 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 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 15th day of September 2020.


Vicki Sanson, Mayor

ATTEST:



Kim Dobbs, City Administrator/City Secretary



Record Vote

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

CITY OF LAVON, TEXAS
ORDINANCE NO. 2020-09-02

EXHIBIT A
ANNUAL BUDGET
FY 2020-2021

CITY OF LAVON
Annual Operating Budget
Fiscal Year 2020-2021

PROPOSED ANNUAL BUDGET

Fiscal Year 2020-2021
as of
September 15, 2020

General Fund	\$	3,142,802
Debt Service Fund	\$	1,149,808
Street Maintenance Fund	\$	150,000
Utility Fund	\$	1,121,210
Sewer Tap Fund	\$	1,245,825
Capital Improvements Plan	\$	2,808,480
Tax Increment Reinvestment Zone Fund	\$	-
Lavon Economic Development Corporation Fund	\$	303,260
TOTAL	\$	9,921,385

CITY OF LAVON
Annual Operating Budget
Fiscal Year 2020-2021

Approved 09-15-2020

GENERAL FUND		ACTUAL 2018-19	ADOPTED 2019-20	AMENDED 2019-20	PROJECTED 2019-20	ADOPTED 2020-21
based on a tax rate of 0.478956 that is 0.000001 less than FY 2019-20 tax rate						09-11-2020
SOURCE OF FUNDS						
	Beginning Resources	485,438	601,605	599,356	599,356	1,140,490
REVENUE - CURRENT						
Taxes						
10-00-4205	franchise	152,949	150,000	150,000	155,754	160,000
10-00-4200	Property Tax	714,947	1,087,181	1,040,633	1,040,633	1,111,703
	Penalty & Interest	-	-	-	900	900
	Ad Valorem Delinquent Taxes	-	-	-	1,000	1,000
10-00-4206	Sales & Use Tax	214,000	230,000	325,000	325,000	310,000
	Total Taxes	1,081,896	1,467,181	1,515,633	1,523,287	1,583,603
Transfers to Reimburse GF						
10-00-4900	Solid Waste for admin svc	172,000	172,000	172,000	172,000	172,000
10-00-4901	Sewer for admin svc	120,000	100,000	100,000	100,000	100,000
10-00-4904	LEDC for I&S	13,066	13,650	13,650	13,650	-
	10-3676 - Sewer for I&S	451,213	450,482	450,482	450,482	300,000
10-00-4606	Public Safety Radios	27,062	27,061	27,061	27,061	25,864
	10-3681 - LEDC for Consulting	3,000	-	-	-	-
new	Transfer from CIP - Prof Services	-	-	-	-	49,500
	Total Transfers	786,341	763,193	763,193	763,193	647,364
Municipal Court						
10-00-4501	Court Fees	2,320	2,320	2,320	3,300	3,500
	Total Municipal Court	2,320	2,320	2,320	3,300	3,500
Administration						
10-00-4004	Administrative Fee	16,571	20,000	20,000	13,500	15,000
10-00-4010	Banking Interest	379	2,689	2,689	8,250	4,000
10-00-4122	Utility Late Fees	25,979	23,000	23,000	18,000	20,000
10-00-4700	Comm Ctr/Pav Rent Fees	11,033	7,000	7,000	5,805	2,500
		53,962	52,689	52,689	45,555	41,500
Operations						
10-00-4325	Food Serv Insp Permits	4,000	4,000	4,000	5,600	6,500
10-00-4326	General Permit Fees	62,289	-	62,498	62,498	30,000
10-00-4327	Bldg Permit Fees	35,000	180,000	377,985	377,985	325,000
10-00-4328	OSSF Permit Fees	800	500	500	900	500
10-00-_____	Land Use Application Fees	-	-	-	-	10,000
10-00-4503	PD Fines/Fees	58,000	65,000	34,000	34,000	40,000
10-00-4504	PD Warrant Fines / Fees	3,100	3,500	3,500	7,200	7,500
10-00-4800	Sale of Property	4,824	500	75,000	75,115	350
10-00-4507	PD Services Contract	64,500	125,000	125,000	125,000	150,000
10-00-4509	FD Services Contract	-	10,000	27,464	27,464	17,500
10-00-_____	PW Services	-	-	-	1,200	1,200
10-00-4329	Infrastructure Inspection Fees	212,618	115,000	237,942	239,195	225,000
	10-1514 - Building Rent - LEDC	2,000	2,000	6,000	6,000	6,000
10-00-4333	Fire Permit & Insp Fees	-	200	200	-	-
	Total Operations	447,131	505,700	954,089	962,157	819,550
	Total General Fund Revenues	2,371,651	2,791,083	3,287,924	3,297,492	3,095,517
	TOTAL SOURCES OF FUNDS	2,857,089	3,392,688	3,887,280	3,896,848	4,236,006

CITY OF LAVON
Annual Operating Budget
Fiscal Year 2020-2021

Approved 09-15-2020

GENERAL FUND		ACTUAL 2018-19	ADOPTED 2019-20	AMENDED 2019-20	PROJECTED 2019-20	ADOPTED 2020-21
EXPENDITURES						
Municipal Court Services						
10-24-5005	Credit Card Fees	1,250	1,500	1,500	1,500	1,250
10-24-5010	Jury Panel	150	250	250	250	250
10-25-6007	Health Insurance	8,547	8,500	8,500	8,100	8,250
10-24-5300	Payroll	61,000	63,891	63,891	62,201	62,630
10-24-5302	Judge	3,500	3,500	3,500	3,000	3,500
10-24-5303	Prosecutor	3,688	3,500	3,500	2,800	3,500
	30-____ FICA	4,228	4,395	4,395	4,216	3,883
	30-____ Medicare	166	165	165	145	908
	30-____ Retirement	4,102	4,344	4,344	4,344	4,716
10-24-5400	Postal Fees	450	450	450	450	500
10-24-5800	Training	600	1,000	1,000	1,000	1,000
10-24-6250	Office Supplies	1,500	1,500	1,500	1,500	1,500
Total Municipal Court		87,680	91,495	91,495	88,006	90,387

CITY OF LAVON
Annual Operating Budget
Fiscal Year 2020-2021

Approved 09-15-2020

GENERAL FUND		ACTUAL 2018-19	ADOPTED 2019-20	AMENDED 2019-20	PROJECTED 2019-20	ADOPTED 2020-21
Administration Services						
10-21-6010	Adv, Notices & Pubs	8,400	7,500	12,000	12,000	8,000
10-21-6013	Automobile Allowance	2,400	3,600	3,600	3,600	3,600
10-21-6014	Building Supplies	2,000	2,000	2,000	3,000	2,000
10-21-6020	Cell Phone	500	500	500	500	500
10-21-6060	Computer (Srvr/Sftwr)	250	15,500	15,500	15,500	19,500
10-21-6065	Council Supplies	1,500	2,500	2,500	2,500	2,500
10-21-6070	Cleaning	5,640	6,400	6,400	6,400	7,500
10-21-6080	CPA	750	1,000	1,000	1,000	1,000
10-21-6100	Dues & Fees	3,500	5,130	5,130	3,500	5,200
10-21-6101	Elections	2,500	7,500	7,500	1,750	7,500
10-21-6103	Health Insurance	28,217	34,000	34,000	32,400	33,000
10-21-6104	Community Events	6,000	6,000	6,000	6,000	6,000
10-21-6250	Office Supplies	3,000	3,500	3,500	3,500	3,000
10-21-6251	Drinking Water All Depts	750	1,000	1,000	1,000	1,000
10-21-6252	Office Furniture	750	750	750	750	750
10-21-6253	Office Equipment	1,000	1,500	1,500	1,500	4,500
10-21-6300	Payroll - Admin Staff	216,371	224,212	224,212	224,200	277,345
	30-____ FICA	13,415	13,901	13,901	13,900	17,195
	30-____ Medicare	3,137	3,251	3,251	3,251	4,022
	30-____ Retirement	13,572	17,489	17,489	17,488	20,884
10-21-6264	Sales Tax Rebate	15,000	15,000	2,500	2,500	15,000
10-21-6304	Comm Events Monitors	7,500	7,500	3,000	3,000	4,000
10-21-6400	Postal Fees	250	250	250	250	250
10-21-6500	Software/Website	1,000	1,000	1,000	1,000	1,000
10-21-6800	Training	2,000	2,500	6,500	7,500	7,500
10-21-6802	Staff Development	-	4,100	4,100	3,500	3,000
10-21-7000	Electric	5,000	5,000	5,000	5,000	5,000
10-21-7002	Natural Gas	4,000	4,500	4,500	3,500	4,500
10-21-7003	Telephone	5,500	5,500	5,500	3,500	4,500
10-21-7004	Water	750	750	750	900	1,000
10-21-8419	Mileage & Meals	750	1,000	1,000	1,250	1,500
	Total Admin Operations	354,652	403,333	394,833	384,389	470,746
Admin Capital Outlay						
10-29-8150	City Hall improvements	500	1,500	1,500	1,500	1,500
	Total Admin Capital Outlay	500	1,500	1,500	1,500	1,500
	Total Admin Services	355,152	404,833	396,333	385,889	472,246

CITY OF LAVON
Annual Operating Budget
Fiscal Year 2020-2021

Approved 09-15-2020

GENERAL FUND		ACTUAL 2018-19	ADOPTED 2019-20	AMENDED 2019-20	PROJECTED 2019-20	ADOPTED 2020-21
Fire Services						
Fire Operations						
10-48-7010	ALS Med Supplies	890	2,000	2,000	2,000	2,000
10-48-7009	Apparatus Maintenance	4,500	5,000	20,000	20,000	20,000
10-48-5002	Asset Tags/Metal	250	300	300	300	300
10-48-7007	Radio/Antenna Install	50	1,200	1,200	1,200	-
10-48-7031	Cleaning FD	1,575	600	600	1,200	1,800
10-48-7014	Comp/IT Items/Printer	7,500	2,500	2,500	2,500	3,000
10-48-6002	Equipment Maint Rep	1,225	2,500	5,000	5,000	2,500
10-48-7030	Fuel	2,966	4,000	5,500	5,500	5,000
10-48-7021	FD Dispatch	14,188	-	-	-	-
10-48-6102	Dues & Fees	1,427	3,000	3,000	3,000	4,000
10-48-6003	Internet/Wifi - FD	2,492	2,000	2,000	2,300	2,000
10-48-5604	Postage - FD	70	75	75	75	75
10-48-7006	PPE/ Bnkr Gear & Maint	7,509	10,000	10,000	10,000	15,000
10-48-6200	Safety/Fire Equipment	7,500	10,000	20,000	20,000	30,000
10-48-6201	Fire Hose	1,400	2,000	2,000	2,000	1,000
10-48-6005	NFPA Pump/Ladder Test	500	1,000	1,000	1,000	2,000
10-48-6006	Payroll	61,500	63,345	63,345	63,340	68,090
	42- _____ FICA	4,051	4,051	4,051	4,051	4,222
	42- _____ Medicare	947	947	947	947	987
	42 - _____ Retirement	4,098	4,941	4,941	4,941	5,127
10-48-6007	Health Insurance	7,200	8,500	8,500	8,500	8,250
10-48-6008	PT Personnel Stipend	22,700	27,500	37,500	37,500	37,500
10-48-7024	Graphics/Uniforms	1,850	3,000	3,000	3,000	5,000
10-48-6160	Mobile Technology	900	1,500	1,500	1,500	1,500
	40-6210 - Fire Services	400	500	500	-	-
10-48-6011	Office Supplies - FD	2,000	1,500	1,500	2,800	2,000
10-48-6012	Travel/ Conf / Meals	2,500	6,000	6,000	2,500	8,000
10-48-7000	Electric	3,600	4,000	7,500	7,500	8,000
10-48-7002	Natural Gas	630	1,000	1,000	1,000	1,000
10-48-7004	Water	850	1,000	1,000	1,000	1,000
10-25-7002	Storm Siren and Maint	7,360	1,000	-	-	1,000
10-48-7011	EOC Fire Alarm Mon	900	720	720	720	1,000
	Total Fire Operations	175,528	175,679	217,179	215,374	241,351
Fire Capital Outlay						
10-48-8512	Fire 2013 Spartan fy23	22,501	22,501	-	-	-
10-48-7035	Fire Marshal SUV fy21	12,803	12,803	12,803	12,803	12,803
10-48-7036	FD furn and EOC tech	26,000	17,500	17,500	17,500	10,000
10-48-8117	Fire Quick Resp fy21	29,863	29,863	94,364	94,364	-
	FD-EOC-PD Signage	-	2,500	-	-	2,500
new	Shared Utility ATV	-	-	-	-	21,000
10-48-8118	Fire Radios	9,337	39,337	39,337	39,337	39,337
	Total Fire Capital Outlay	100,504	124,504	164,004	164,004	85,640
	Total Fire Services	276,032	300,183	381,183	379,378	326,991

CITY OF LAVON
Annual Operating Budget
Fiscal Year 2020-2021

Approved 09-15-2020

GENERAL FUND		ACTUAL 2018-19	ADOPTED 2019-20	AMENDED 2019-20	PROJECTED 2019-20	ADOPTED 2020-21
Police Services						
Police Operations						
10-29-6015	Audio Visual	1,900	2,500	2,500	1,500	2,500
10-45-6017	Body Cams and video storage	-	15,000	15,000	13,626	15,000
10-29-6018	Protective Gear	600	500	500	400	1,500
10-29-6160	Mobile Technology	8,500	9,600	9,600	9,000	14,000
10-29-6050	Child Abuse Interlocal	1,500	1,500	1,500	1,500	1,500
10-29-6055	Cleaning	4,200	4,800	4,800	5,400	5,000
10-29-6061	Computers	4,000	6,400	11,500	11,500	5,000
10-29-6070	Crime Prevention	2,064	1,800	1,800	500	2,500
10-29-6071	Database Services	2,500	2,500	2,500	2,500	2,500
10-29-6072	Dispatch	43,298	45,000	45,000	45,000	54,413
10-29-6102	Dues & Fees	600	700	700	700	700
10-29-6140	Emergency Equipment	3,000	4,000	4,000	3,000	5,000
10-29-6103	Explorer Post Program	750	2,500	2,500	500	2,000
10-29-6143	Health Insurance	73,000	102,000	102,000	97,200	99,000
10-29-6146	Travel / Meals	50	500	500	300	500
10-29-6150	Inmate Boarding	1,500	1,500	1,500	1,200	1,500
10-29-6351	Office Equipment	750	1,500	1,500	7,000	1,500
10-29-6253	Office Supplies	2,500	3,000	3,000	2,500	3,000
10-29-6254	Patrol Rifle / Firearms	600	-	-	-	10,800
new	Operational Supplies	-	-	-	-	1,000
10-29-6309	Payroll	515,386	621,198	621,198	591,905	711,601
40-____	FICA	31,954	38,514	38,514	36,698	44,119
40-____	Medicare	7,473	9,007	9,007	8,583	10,318
40-____	Retirement	32,328	48,453	48,453	46,169	53,584
10-29-6350	Police Equipment Mtnc.	2,000	2,350	2,350	2,350	2,500
10-29-6400	Postal Fees	750	750	750	750	750
10-29-6401	Radio Maintenance	-	1,500	1,500	1,500	1,500
10-29-6403	Report Mgt System	3,450	3,500	3,500	3,500	7,000
10-29-6500	Software	1,300	1,500	2,500	2,500	3,000
10-29-6502	Tazers (3)	500	5,000	5,000	5,000	4,000
10-29-6550	TLETS Management	10,000	10,000	10,000	10,000	10,000
10-29-6800	Training	3,000	5,000	5,000	3,000	5,000
10-29-6850	Uniform	4,000	4,500	6,000	6,000	5,500
10-29-6900	Vehicle Cleaning	300	600	600	900	1,000
10-29-6903	Vehicle Fuel	20,000	23,000	20,000	20,000	23,000
10-29-6904	Vehicle Mtnc.	11,000	12,000	12,000	11,500	15,000
10-29-6950	Vests	2,300	3,000	200	200	4,000
10-29-7025	Electric	5,000	4,000	4,000	5,000	5,500
10-29-7027	Telephone	6,000	6,000	6,000	7,500	6,000
10-29-7028	Water	450	400	400	1,000	800
10-29-7518	Law Enforcement Liability	7,500	7,900	7,900	6,000	7,900
Total Police Operations		816,003	1,013,473	1,015,273	973,380	1,150,985
Police Capital Outlay						
10-29-7515	Police Vehicles Total	54,452	75,959	53,959	53,959	75,959
10-45-8109	Police Radios	17,725	17,725	17,725	17,725	17,725
10-29-7509	Police remodel	5,009	500	500	500	500
Total Police Capital Outlay		77,186	94,184	72,184	72,184	94,184
Total Police Services		893,188	1,107,657	1,087,457	1,045,564	1,245,169

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GENERAL FUND		ACTUAL 2018-19	ADOPTED 2019-20	AMENDED 2019-20	PROJECTED 2019-20	ADOPTED 2020-21
Public Works Services						
Public Works Operations						
10-40-6022	Cell Phone	2,000	2,000	2,000	2,200	2,400
10-40-6024	Meals & Travel	1,000	1,000	1,000	750	1,000
10-40-6025	MS4 Supplies	1,000	1,000	1,000	1,000	1,000
10-40-6026	PW Office Supplies	500	500	500	500	500
10-40-6104	Code Enforcement	1,000	1,000	1,000	1,000	10,000
10-40-6105	Food Service Inspector	2,750	2,750	2,750	2,750	2,750
10-40-5999	Computer/Comp Equip	-	-	-	-	1,000
10-40-7513	Insurance Claims	2,153	-	-	-	-
10-40-6155	Grounds Mtnc	14,000	17,000	17,000	17,000	17,000
10-40-6156	Heavy Equipment Mtnc	5,000	7,000	14,000	14,000	10,000
10-40-6260	Health Insurance	25,800	25,500	25,500	22,275	24,750
10-40-6302	Payroll	108,436	122,276	122,276	114,642	134,050
	40-6306 · Payroll - Part Time	2,000	2,000	2,000	2,000	2,000
	40-____ FICA	6,847	7,705	7,705	7,232	8,435
	40-____ Medicare	128	141	141	134	1,973
	40-____ Retirement	6,802	9,538	9,538	8,942	10,456
10-40-6027	Postage	500	500	500	500	500
10-40-6550	Signage	4,000	4,000	4,000	4,000	4,000
10-40-6700	State OSSF Fees	300	300	300	300	300
10-40-6071	Street Lights	46,000	48,000	48,000	40,000	56,000
10-40-6703	Street Repair/Maint	14,500	10,000	10,000	10,000	10,000
10-40-6749	Mosquito Spraying	12,000	12,000	12,000	12,000	12,000
10-40-6750	Tools	1,200	3,500	3,500	3,500	3,500
10-40-6751	Operational Supplies	2,500	3,000	3,000	3,500	3,000
10-40-6800	Training	1,000	3,000	3,000	3,000	3,000
10-40-6850	Uniform	4,100	4,100	4,100	4,100	4,100
10-40-7030	Vehicle Fuel	6,000	7,000	7,000	7,000	7,000
10-40-6906	Vehicle Mtnc.	4,000	4,000	4,000	4,500	7,500
10-40-7512	Lightbars	2,728	2,728	2,728	2,728	6,000
	Total Public Works Operations	278,244	301,537	308,537	289,553	344,214
Public Works Capital Outlay						
10-40-7511	Mower-Batwing fy19	4,963	4,963	-	-	-
10-40-6910	PW Truck fy19	6,338	6,338	-	-	-
10-50-8015	Tractor (2016) fy21	8,685	8,685	8,685	8,685	8,685
10-40-6910	PW Truck	9,464	9,464	9,464	9,464	9,464
	50-8022 PW Heavy Equip	-	19,500	19,500	19,500	53,000
10-40-8114	PW Bldg & Equip Shelter	1,500	1,500	1,500	1,500	500
10-40-8023	CIP Project Reserve	-	79,836	32,000	15,000	-
	Total Capital Outlay	30,950	130,286	71,149	54,149	71,649
	Total Public Works Services	309,194	431,823	379,686	343,702	415,863

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GENERAL FUND		ACTUAL 2018-19	ADOPTED 2019-20	AMENDED 2019-20	PROJECTED 2019-20	ADOPTED 2020-21
Other Expenses						
Multi-Year Commitments - moved to departmental Capital Outlay						
Facilities - Multi-Department						
10-50-8011	Copier Mtnc Contract	5,500	5,750	7,500	7,500	7,750
10-50-8012	Office Mach Contract	2,750	3,000	3,000	3,000	3,500
10-50-8100	Bldg Mtnc. - City Hall	10,000	19,000	22,500	22,500	20,000
10-50-8101	Bldg Mtnc - PD/FD	10,000	10,000	7,500	7,500	7,500
10-40-6907	Bldg Mtnc - PW	1,000	2,000	2,000	750	2,500
10-40-8116	Demolition - Forder	500	4,000	-	-	4,000
Total Facilities		29,750	43,750	42,500	41,250	45,250
Insurance						
10-50-8300	Auto Liability	5,862	6,448	6,448	6,448	6,448
10-50-8301	Auto Phys. Damage	3,984	4,382	4,382	4,382	4,382
10-50-8302	Errors & Omissions	1,776	2,100	2,100	2,100	2,100
10-50-8303	General Liability	943	1,100	1,100	1,100	1,100
10-50-8306	Mobile Equipment	763	839	839	839	839
10-50-8307	Real & Personal Property	12,440	16,000	16,000	16,000	16,000
10-50-8308	Workers Compensation	22,835	24,000	24,000	24,000	30,000
Total Insurance		48,603	54,870	54,870	54,870	60,870
Outsourcing						
10-40-6051	Building Inspector	43,000	77,800	35,000	35,000	75,000
10-50-8400	Ambulance Service	12,141	13,000	13,000	13,000	13,000
10-50-8401	Animal Control	6,250	6,250	6,250	6,250	6,250
10-50-8402	Auditor	12,000	12,500	12,500	12,500	12,500
10-50-8403	Central Appr District	9,423	11,250	11,250	11,250	12,076
10-50-8404	City Attorney	35,000	40,000	40,000	40,000	40,000
10-50-8405	City Engineer	12,500	15,000	39,000	39,000	30,000
10-50-8406	Fidelity Bonding	200	200	200	200	200
10-50-8407	Information Tech	34,000	39,500	39,500	39,500	26,000
10-50-8408	Tax Assessor/Collector	1,750	2,000	2,000	2,000	2,500
10-50-8409	TIFF Administration	4,000	4,000	-	500	-
10-50-8410	Shredding Services	1,500	1,500	1,500	2,100	2,000
10-50-8411	MS4 Execution	24,000	27,500	15,000	10,000	10,000
10-50-8412	Consulting/Prof Serv	15,000	20,000	20,000	20,000	65,000
10-50-8413	Codification	1,120	3,400	3,400	3,400	1,500
10-50-8414	Drainage / Prelim Eng	16,000	10,000	15,000	15,000	10,000
10-50-8417	Infrastructure Inspection	25,000	35,000	165,000	165,000	175,000
10-50-8418	Fire Inspection Services	3,000	3,000	3,000	3,000	5,000
Total Outsourcing		255,884	321,900	421,600	417,700	486,026
Total General Fund Expenditures		2,255,484	2,756,511	2,855,124	2,756,358	3,142,802
ENDING RESOURCES (Net)		601,605	636,177 23%	1,032,156 36%	1,140,490	1,093,205 35%

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DEBT SERVICE (I & S) FUND		ACTUAL 2018-19	ADOPTED 2019-20	AMENDED 2019-2020	PROJECTED 2019-2020	ADOPTED 2020-21
Beginning Resources		\$ -	\$ 91,987	\$ 91,987	\$ 91,987	\$ 363,299
REVENUE						
10-00-4375	Property Tax	\$ 743,999	\$ 685,054	\$ 740,612	\$ 740,000	\$ 752,692
	Penalty & Interest	\$ -	\$ -	\$ -	\$ 623	\$ 500
	Ad Valorem Delinquent Taxes	\$ -	\$ -	\$ -	\$ 1,319	\$ 1,000
10-00-4904	LEDC Contrib to I&S (Ser 14)	\$ -	\$ -	\$ -	\$ -	\$ 13,217
	Utility Fund Contrib to I&S (Ser 18, 20)	\$ -	\$ -	\$ -	\$ -	\$ 130,000
	TIF Return City Contribution	\$ -	\$ -	\$ 248,242	\$ 248,285	\$ -
Total Revenues		\$ 743,999	\$ 685,054	\$ 988,854	\$ 990,227	\$ 897,409
EXPENDITURES						
90-8653	2014 Tax Note (EDC-sewer) Principal	\$ 12,633	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
90-8650	2014 Tax Note (EDC-sewer) Interest	\$ 433	\$ 650	\$ 650	\$ 433	\$ 217
10-00-4851	2018 Tax Note (WWTP) Principal	\$ 355,000	\$ 380,000	\$ 380,000	\$ 380,000	\$ -
10-00-4014	2018 Tax Note (WWTP) Interest	\$ 96,213	\$ 70,482	\$ 70,482	\$ 70,482	\$ -
10-20-9005	Contribution to TIF Fund (10-1320)	\$ 187,733	\$ 232,499	\$ 232,499	\$ 232,499	\$ -
	2020 GO Ref Bonds (2018) Principal	\$ -	\$ -	\$ -	\$ -	\$ 395,000
	2020 GO Ref Bonds (2018) Interest	\$ -	\$ -	\$ -	\$ -	\$ 47,544
	2020 CO Principal	\$ -	\$ -	\$ -	\$ -	\$ 90,000
	2020 CO Interest	\$ -	\$ -	\$ -	\$ -	\$ 551,546
10-48-8512	Fire Truck Principal & Interest	\$ -	\$ -	\$ 22,501	\$ 22,501	\$ 22,501
	Miscellaneous Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total Expenditures		\$ 652,012	\$ 696,631	\$ 719,132	\$ 718,915	\$ 1,149,808
Ending Resources		\$ 91,987	\$ 80,410	\$ 361,709	\$ 363,299	\$ 110,900

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STREET FUND Maintenance/Construction		ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	ADOPTED 2020-2021
Funded by Street Maintenance Sales Tax					
Beginning Resources				\$ 108,003	\$148,003
Street Repair Fund Revenue					
17-00-4878	Street Maint Sales Tax	\$ 111,913	\$ 115,000	\$ 150,000	\$ 155,000
	Total Street Repair Fund Revenue	\$ 111,913	\$ 115,000	\$ 150,000	\$ 155,000
Street Repair Fund Expenditure					
10-40-8483	Street Project Maint	\$ 120,663	\$ 110,000	\$ 110,000	\$ 150,000
	Total Street Repair Expenditure	\$ 120,663	\$ 110,000	\$ 110,000	\$ 150,000
Ending Resources				\$ 148,003	\$153,003
Funded by Capital Recovery Fees for CR 483					
Beginning Resources		\$ -	\$ -	\$ 108,856	\$ 188,856
Street Repair Revenue					
10-40-4615	Lavon Farms CRF	\$ -	\$ 0	\$ 120,000	\$ 150,000
	Total Street Repair Revenue	\$ -	\$ 0	\$ 120,000	\$ 150,000
Street Repair Fund Expenditure					
	CR 483 Maintenance	\$ -	\$ -	\$ 40,000	\$ 40,000
	Total Street Repair Expenditure	\$ -	\$ -	\$ 40,000	\$ 40,000
Ending Resources				\$ 188,856	\$ 298,856

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UTILITY FUND		ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	ADOPTED 2020-21
Beginning Resources		\$ 83,278	\$ 190,376	\$ 190,376	\$ 130,671
UTILITY FUND REVENUE					
Solid Waste					
20-21-4119	Solid Waste Income	\$ 561,000	\$ 575,000	\$ 525,000	\$ 575,000
Total Solid Waste		\$ 561,000	\$ 575,000	\$ 525,000	\$ 575,000
Sanitary Sewer					
20-00-4120	San Sewer Income	\$ 569,000	\$ 661,440	\$ 620,000	\$ 620,000
Total Sanitary Sewer		\$ 569,000	\$ 661,440	\$ 620,000	\$ 620,000
Total Revenue		\$ 1,130,000	\$ 1,236,440	\$ 1,335,376	\$ 1,195,000
UTILITY FUND EXPENDITURES					
Solid Waste					
20-21-6990	Credit Card Fees	\$ 2,404	\$ 3,500	\$ 3,500	\$ 3,500
20-21-9010	Gen Fund Transfer	\$ 172,000	\$ 172,000	\$ 172,000	\$ 172,000
20-21-6400	Postal Fees	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
20-21-7018	Office Equipment	\$ 500	\$ 500	\$ 500	\$ 500
20-32-7015	Sales Tax	\$ 34,000	\$ 35,000	\$ 35,000	\$ 35,000
20-21-7020	Solid Waste Contract	\$ 281,541	\$ 336,348	\$ 336,348	\$ 376,710
20-00-5255	Utility Billing Cost	\$ 1,707	\$ 2,000	\$ 2,000	\$ 2,000
20-21-7016	Utility Billing Software	\$ 2,250	\$ 3,000	\$ 3,000	\$ 3,000
21-32-7017	Training	\$ -	\$ -	\$ -	\$ -
Total Solid Waste		\$ 502,902	\$ 560,848	\$ 560,848	\$ 601,210
Sanitary Sewer					
20-34-9010	Gen Fund Transfer	\$ 120,000	\$ 100,000	\$ 100,000	\$ 120,000
22-34-9000	Sew Tap Fund Transfer	\$ 400,000	\$ 652,008	\$ 734,233	\$ 400,000
Total Sanitary Sewer		\$ 520,000	\$ 752,008	\$ 834,233	\$ 520,000
Total Expenditure		\$ 1,022,902	\$ 1,312,856	\$ 1,395,081	\$ 1,121,210
Ending Resources		190,376	113,960	130,671	204,461
		19%	9%	9%	

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SEWER TAP FUND		ACTUAL 2018-19	BUDGET 2019-20	AMENDED 2019-20	PROJECTED 2019-20	ADOPTED 2020-21
Beginning Resources		\$ 239,104	\$ 110,819	\$ 110,819	\$ 110,819	\$ 338,042
SEWER TAP FUND REVENUE						
22-34-9000	Sewer Service transfer fr Utility	\$ 400,000	\$ 652,008	\$ 652,008	\$ 734,233	400,000
22-00-4125	Interest	\$ 1,253	\$ 1,400	\$ 300	\$ 400	500
22-00-4123	Sewer Tap Fees New Addition	\$ 41,600	\$ 160,000	\$ 320,000	\$ 370,000	320,000
	Transfer for WWTP Ph 3 exp	\$ 2,300,000	\$ -	\$ 410,264	\$ 410,264	0
	Transfer for expansion/maint	\$ -	\$ -	\$ 295,241	\$ 295,241	450,000
22-34-4877	Bear Creek Trunk Cap Recovery	\$ 123,000	\$ -	\$ 46,690	\$ 50,000	70,000
Total Sewer Tap Fund Revenue		\$ 2,865,853	\$ 813,408	\$ 1,724,503	\$ 1,860,138	1,240,500
SEWER TAP FUND EXPENDITURES						
22-34-7950	Dev Reimb / Future Dev	\$ 30,000	\$ 30,000	\$ 30,000	\$ 24,000	20,000
22-34-7950	System Expansion/Improvement	\$ -	\$ -	\$ 295,241	\$ 295,241	450,000
22-34-5610	N Tx Mun Water Dist	\$ 299,925	\$ 359,745	\$ 334,745	\$ 334,745	420,825
22-34-7000	Electric	\$ 40,000	\$ 44,000	\$ 44,000	\$ 46,493	60,000
22-34-5605	General Maint & Equip	\$ 50,000	\$ 40,000	\$ 40,000	\$ 25,000	25,000
22-34-5612	WWTP Ph 3 Expansion	\$ 2,000,000	\$ -	\$ 410,264	\$ 410,264	0
	Transfer to GF for I&S	\$ 451,213	\$ 450,482	\$ 450,482	\$ 450,482	200,000
	Transfer for Cap Recovery Fee	\$ 123,000	\$ -	\$ 46,690	\$ 46,690	70,000
Total Sewer Tap Fund Expenditures		\$ 2,994,138	\$ 924,227	\$ 1,651,422	\$ 1,632,915	1,245,825
Ending Resources		110,819	0	183,900	\$ 338,042	332,717

CAPITAL IMPROVEMENTS PLAN - FY 2020-21

Approval of the Capital Improvements Plan (CIP) budget for FY 2020-21 enables the staff to move projects forward within parameters provided. Contracts will be returned to the City Council for consideration prior to the expenditure of funds.

A quarterly CIP Report will be provided to the City Council detailing project status and funding.

The primary revenue source for CIP projects is the Series 2020 Certificates of Obligation. Alternative revenue sources will be utilized whenever possible.

Account	CIP Project #	Project	Cost Estimate	Funding
10-00-8701	CIP-1	Main/Geren/SH78 Intersection	\$193,790	Ser 2020
10-00-8702	CIP-2	Moore Lane Paving/Drainage	\$656,630	Ser 2020
10-00-8703	CIP-3	North Geren/Windmill Drainage Improvements	\$43,260	Ser 2020
10-00-8706	CIP-6	CR 484/Bear Creek Bridge Planning	\$100,000	Ser 2020
10-00-8708	CIP-8	Wolf Run Drainage Improvements	\$64,300	Ser 2020
10-00-8709	CIP-9	FD/PD Facility Expansion - Remodel	\$50,000	Ser 2020
10-00-8710	CIP-10	Municipal System Fiber Upgrade	\$57,500	Ser 2020
10-00-8712	CIP-12	City Hall Paving Improvements	\$503,000	Ser 2020
10-00-8713	CIP-13	Lake Shadow Drainage Improvements	\$30,000	Ser 2020
10-00-8715	CIP-15	Citywide Park & Trail Improvements	\$275,000	Ser 2020
10-00-8716	CIP-16	Lake Road Paving	\$200,000	Ser 2020
10-00-8722	CIP-22	City Outdoor Warning Siren Improvements	\$60,000	Ser 2020
22-34-7950	Sewer Tap	Sanitary Sewer System Expansion Opportunities	\$500,000	Ser 2018
10-50-8412	Gen Fund	CIP Project - Related Planning	\$75,000	Ser 2020
			\$2,808,480	

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TAX INCREMENT REINVESTMENT ZONE FUND		BUDGET 2019-20	AMENDED 2019-20	PROJECTED 2019-20	TERMINATED 2020-21
Beginning TIF Fund Balance - City		\$ 936,621	\$ 949,352	\$ 940,352	
Beginning TIF Fund Balance - County		\$ 489,628	\$ 489,628	\$ 489,628	
TIF REVENUE					
10-00-4410	City of Lavon - Contribution	\$ 232,499	\$ 232,499	\$ 232,499	
10-00-4012	City of Lavon - Interest	\$ 100	\$ 100	\$ 100	
	City of Lavon - Interest	\$ 15,000	\$ 7,500	\$ 7,500	
10-00-4411	Collin County - Contribution	\$ 74,000	\$ 101,895	\$ 101,895	
	Collin County - Interest	\$ 7,500	\$ 3,500	\$ 3,500	
Total TIF revenue		\$ 329,099	\$ 345,494	\$ 345,494	
TIF EXPENDITURES					
40-00-9052	TIF expenditures	\$ 15,000	\$ 21,000	\$ 21,000	
	Distribute to Developer	\$ -	\$ 1,388,981	\$ 1,388,981	
	Return Contribution to City	\$ -	\$ 248,242	\$ 248,242	
	Return Contribution to County	\$ -	\$ 117,251	\$ 117,251	
Total TIF expenditures		\$ 15,000	\$ 1,775,474	\$ 1,775,474	
Ending Balance		\$ 1,740,348	\$ -	\$ 0	

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LAVON ECONOMIC DEVELOPMENT CORPORATION			Official 2019-2020 budget	ADOPTED 2020-21
Operations Account				
LEDC REVENUE				
		Starting Balance (Carryover)		
		<i>Total Carryover</i>	112,000	70,000
2-5		City grant/credits/donations	1,500	1,000
2-2		Sales & Use Tax	112,000	132,000
		<i>Total Revenue</i>	113,500	133,000
<i>Total Revenue + Carryover</i>			225,500	203,000
		Investments in TexStar & Logic		100,260
		Revenue+Carryover+Investments		303,260
LEDC EXPENDITURES				
	Operations			
	General Operations			
3-1a		Email Software/Archiving	7,000	7,000
3-1b		Misc - Dues, Ads, Cell Svc	2,700	2,000
3-1c		Auditor	1,500	
3-1d		Meeting Expenses	2,500	2,500
2-1e		Training	2,500	2,500
3-g		Document Printing	1,610	1,610
3-1f		Office Support Services	3,500	3,500
3-1h		Office Rent	6,000	6,000
		Total General Operations	27,310	25,110
	Consulting			
4-1		Other	2,000	5,000
4-2		Web site and tech consulting	4,500	4,500
4-3		City Attorney	4,000	4,000
4-4		Economic Dev Consulting	39,000	39,000
		Total Consulting	49,500	52,500
	Equipment			
5-1		Computers	4,000	4,500
5-2		Office Supplies	500	750
		Total Equipment	4,500	5,250
		Total Operations	81,310	82,860
	Promotional			
6-1		General Brochure, Printing, Trade Shows	5,000	5,000
6-2		Promo Carryover	12,934	12,000
		Aerial Map & Brochure	6,000	4,500
6-4		Advertising	3,500	4,000
6-5		Web Site & updates	2,000	7,500
6-6		Video Development	6,000	6,000
		Total Promotional	35,434	39,000
	Capital Projects			
7-1		Misc projects zoning and et		
7-2		Lavon Business Pk sewer line loan pymts	13,650	13,217
7-3		Incentives	20,000	31,000
7-4		Additional Infrastructure Projects	20,106	36,923
7-6		Recreational Sports Complex Master Plan		
7-5		Lavon Business Pk sewer line construction		
7-7		Move to Capital Projects Account with interest	55,000	100,260
		Total Capital Projects	108,756	181,400
		Reserve for Additional Projects		
Total Expenditures			225,500	303,260

CITY OF LAVON
Annual Operating Budget
Fiscal Year 2020-2021

Capital Projects Account					
<i>LEDC</i>			<i>REVENUE From Operations Acct</i>	\$ 55,000	100,260
			Interest from TexSTAR and LOGIC Accts.	\$ 1,573	1,500
				\$ 56,573	101,760

CITY OF LAVON
Annual Operating Budget
Fiscal Year 2020-2021

Approved 09-15-2020

COVID-19 - CARES Act		BUDGET 2019-20	AMENDED 2019-20	PROJECTED 2019-20	ADOPTED 2020-21
Beginning Resources		\$ -	\$ -	\$ -	\$ 161,698
REVENUE					
Collin County Mun Direct Exp Funding		\$ -	\$ 224,171	\$ 224,171	\$ -
First Responders Grant			\$ 40,000	\$ 40,000	\$ -
Total Revenues & Resources		\$ -	\$ 264,171	\$ 264,171	\$ 161,698
EXPENDITURES					
10-00-8608 Building		\$ -	\$ 18,204	\$ 18,204	
10-00-8609 Building Supplies		\$ -	\$ 5,000	\$ 5,000	
10-00-8610 Personal Protection Equipment (PPE)		\$ -	\$ 2,000	\$ 2,000	
10-00-8611 City Attorney		\$ -	\$ 9,000	\$ 9,000	
10-00-8612 Cleaning & Sanitaization		\$ -	\$ 10,000	\$ 10,000	
10-00-8613 Technology		\$ -	\$ 45,000	\$ 45,000	
10-00-8614 Health Insurance Subsidy		\$ -	\$ 708	\$ 708	
10-00-8615 Office Supplies		\$ -	\$ 2,000	\$ 2,000	
10-00-8616 Vehicle Cleaning & Sanitaization		\$ -	\$ 1,000	\$ 1,000	
10-00-8617 Postage		\$ -	\$ 36	\$ 36	
10-00-8618 LFD Additional Stipend Pay		\$ -	\$ 1,000	\$ 1,000	
10-00-8619 Wage Replacement		\$ -	\$ 7,500	\$ 7,500	
10-00-8620 Training			\$ 25	\$ 25	
10-00-8621 Medical Supplies		\$ -	\$ 1,000	\$ 1,000	
Total Expenditures		\$ -	\$ 102,473	\$ 102,473	\$ 161,698
Ending Resources				\$ 161,698	\$ -

Note: Collin County Mun Direct Exp Funding is restricted to eligible expenditures March 31, 2020 - December 30, 2020

CITY OF LAVON
Annual Operating Budget
Fiscal Year 2020-2021

Approved 09-15-2020

Multi-Year Capital Leases Vehicles and Equipment

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

CITY OF LAVON
Annual Operating Budget
Fiscal Year 2020-2021

Approved 09-15-2020

Authorized Staffing Plan		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 APPROVED	2020-21 ADOPTED
Municipal Court Services						
Mun Court Clerk/ PD Sec		1	1	1	1	1
	Total	1	1	1	1	1
Administration Services						
City Administrator		1	1	1	1	1
City Secretary		0	0	0	0	1
Accounting Administrator		1	1	1	1	1
Municipal Services Coordinator		1	1	1	1	1
Administrative Assistant PT		0	0	0	0	0.5
IT Specialist - FT assignment		0	0	0	0	0.5
Asst City Secretary (reclass admin asst)		1	1	1	1	0
	Total	4	4	4	4	5
Fire Services						
Fire Chief (reclass Fire Marshal)		1	1	1	1	1
	Total	1	1	1	1	1
Police Services						
Chief		1	1	1	1	1
Lieutenant		1	1	1	1	1
Corporal		1	0	0	0	0
Sergeant		0	1	1	2	2
Patrol/CID		1	1	1	1	1
Patrol Officer		5	5	6	7	7
	Total	9	9	10	12	12
Public Works Services						
Director of Public Works		1	1	1	1	1
Public Works Operator		2	2	2	2	2
	Total	3	3	3	3	3
Total Positions Authorized		18	18	19	21	22

DEPARTMENTAL REQUESTS

Requests incorporated per City Council direction

DEPT	REQUEST	ESTIMATED EXPENDITURE	NOTES	Account
Administration				
Staffing				
	Reclassify Assistant City Secretary	TBD	More efficient distribution of work	tbd
	Admin Asst - 1/2 FTE	\$18,000	Assists with administrative demands of growing population	10-21-6300
	IT Specialist	\$17,500	Provides higher level of service. Costs are directly offset in Outsourcing Acct# 10-50-8407	10-21-6300
Outsourcing				
	Contract - IT	(\$17,500)		10-50-8407
Software				
	Upgrade Building Permit Software	\$5,000	Increases efficiency	10-21-6060
Fire				
Staffing				
	Stipend Program - weekends	\$10,400	Provides added coverage	10-48-6008
Police				
Staffing				
	Replace Comp Time with Overtime	\$30,000	Reflects actual costs	tbd
Equipment				
	Duty Weapons	\$8,000	Provides pistols and ammo for officers	10-29-6254
Public Works				
Equipment				
	Bobcat	\$37,000	Increases efficiency and reduces contractor repairs May be financed	10-50-8022
Shared PD, FD, PW				
	CIP Project - Related Planning All Terrain Vehicle	\$21,000	For public safety and grounds maintenance on growing trail system \$10,000 grant offset May be financed	FD Cap Outlay
All				
Staffing				
	Employee Compensation	TBD	Provides competitive and fair compensation for staff	tbd
Outsourcing				
	Consulting/Professional Services	\$49,500	Update the Comprehensive Plan Funding offset from Ser 2020 COs	10-50-8412



City of Lavon Budget Planning Calendar 2020-21

The calendar is based on a proposed tax rate that does not exceed the voter approved tax rate.

<u>May-Jun</u>	Department Directors begin work on budget projections and packets
<u>June 16</u>	Budget Work Session
<u>July 21</u>	Budget Work Session
<u>July 25</u>	Deadline for the appraisal district to certify values to taxing units
<u>July 26</u>	Begin the calculation of effective and rollback tax rates.
<u>Aug 14</u>	Post agenda for meeting to discuss proposed tax rate
<u>Aug 14</u>	File proposed Budget with City Secretary office and post on the city website
<u>Aug 18</u>	Budget Work Session - City Council meeting to discuss the tax rate Record Vote to set tax rate and call public hearing
<u>Aug 18</u>	Aug 19 is deadline to submit no-new revenue and voter approved tax rate to the city council and post it on the website
<u>Aug 19</u>	Submit notice of public hearing – proposed tax rate to local newspaper
<u>Aug 19</u>	Notify Collin County of proposed tax rate
<u>Aug 26</u>	Notice of public hearing – proposed tax rate in local newspaper Posted on Website
<u>Sept 1</u>	Public Hearing on proposed budget and fee schedule Schedule and announce the meeting date (9/15) to adopt tax rate
<u>Sept 15</u>	City Council Meeting – Public Hearings on Tax Rate and Budget Adopt: Proposed Tax Rate Adopt: Proposed Budget and Fee Schedule
<u>Sept 16</u>	Provide approved tax rate information to Collin County
<u>Oct 1</u>	New Fiscal Year begins

Steps Required for Proposal and Adoption of Budget

Entity Name: City of Lavon

Date: 08/20/2020 12:37PM

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. A statement about "budget increase" as specified in Sec. 102.005(b) of the Local Government Code is required to be included on the cover of the proposed budget.

This budget will raise more total property taxes than last year's budget by \$59,180 or 3.59%, and of that amount \$38,305 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 \$59,180 which is a 3.59 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 \$38,305.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.478956 per \$100 valuation has been proposed by the governing body of City of Lavon.

PROPOSED TAX RATE	\$0.478956 per \$100
NO-NEW REVENUE TAX RATE	\$0.471569 per \$100
VOTER-APPROVAL TAX RATE	\$0.478956 per \$100
DE MINIMIS RATE	\$0.609526 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for City of Lavon from the same properties in both the 2019 tax year and the 2020 tax year.

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

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Lavon is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on September 15, 2020 at 7:00 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 meeting mentioned above.

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

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

The members of the governing body voted on the proposed tax increase as follows:

FOR:

John Kell, Place 1
Kay Wright, Place 3
Mindi Serkland, Place 5

Mike Cook, Place 2
Ted Dill, Place 4

AGAINST:

PRESENT and not voting:

ABSENT:

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:

	2019	2020	Change	
Total Tax Rate (per \$100 of value)	\$0.478957	\$0.478956	decrease of	-\$0.000001 or 0.00%
Average homestead taxable value	\$253,500	\$260,000	increase of	2.56%
Tax on average homestead	\$1,214	\$1,245	increase of	\$31 or 2.56%
Total tax levy on all properties	\$1,648,604	\$1,707,784	increase of	\$59,180 or 3.59%

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

1102 1.19

NOTICE ABOUT 2020 TAX RATES

Property Tax Rates in City of Lavon

This notice concerns the 2020 property tax rates for City of Lavon. This notice provides information about two tax rates. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. 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: \$0.471569

This year's voter-approval tax rate: \$0.478956

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

Unencumbered Fund Balances

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	535,134
Interest & Sinking	112,537

Current Year Debt Service

The unit plans to pay the following amounts 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
GO Ref Ser 2020 (2013, 2018)	264,999	47,545	0	312,544
CO Ser 2020 (GO)	90,000	551,546	0	641,546
Capital Leases	20,266	2,236	0	22,502
Total required for 2020 debt service				976,592
- Amount (if any) paid from funds listed in unencumbered funds				750
- Amount (if any) paid from other resources				0
- Excess collections last year				273,551
= Total to be paid from taxes in 2020				702,291
+ Amount added in anticipation that the taxing unit will collect only 101.86% of its taxes in 2020				-12,824
=Total debt levy				689,467

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Kenneth L. Maun, Tax Assessor-Collector on August 13, 2020.

JULY 24, 2020 CERTIFIED ESTIMATE OF TAXABLE VALUE WORKSHEET FOR: LAVON CITY

ENTITY NAME: LAVON CITY

CERTIFIED ESTIMATE DATE: July 24, 2020
PRELIM. TOTALS DATE: July 17, 2020

JULY 24, 2020 CERTIFIED ESTIMATE OF TAXABLE VALUE

	INSTRUCT	NOTES
2020 TAXABLE VALUE OF PROPERTIES NOT UNDER ARB REVIEW:	(A)	Comptroller's No-New-Revenue Rate Worksheet Line 18.A Certified Taxable Value
2020 ESTIMATED TAXABLE VALUE OF PROPERTIES UNDER ARB REVIEW:	(B)	Comptroller's No-New-Revenue Rate Worksheet Line 19.A Certified Taxable Value
TOTAL CERTIFIED ESTIMATE OF TAXABLE VALUE FOR TAX RATE CALCULATIONS:		This should match the Certified Estimate of Taxable Value from July 24, 2020

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

2020 NOT UNDER ARB REVIEW, FREEZE TAXABLE:	(D)	loss in taxable value due to Senior Citizen exemption, 'Actual Tax' added back at frozen amount.
2020 NOT UNDER ARB REVIEW, TRANSFER ADJUSTMENT TAXABLE:	(E)	loss in taxable value due to Senior Citizen or Disable Person "transferring" their exemption into tax entity.
2020 UNDER ARB REVIEW TOTALS, FREEZE TAXABLE:	(F)	loss in taxable value due to Senior Citizen exemption, 'Actual Tax' added back at frozen amount.
2020 UNDER ARB REVIEW TOTALS, TRANSFER ADJ. TAXABLE:	(G)	loss in taxable value due to Senior Citizen or Disable Person "transferring" their exemption into tax entity.
2020 UNDER ARB REVIEW FREEZE ADJUSTED TAXABLE:		
2020 TOTAL CALCULATED FREEZE ADJUSTED TAXABLE VALUE:		SUM OF FREEZE ADJUSTED TAXABLE NOT UNDER ARB REVIEW + FREEZE ADJUSTED TAXABLE UNDER ARB REVIEW
ROUNDED:		
2020 CALCULATED FREEZE TAXABLE + TRANSFER ADJUSTMENT		\$49,436,125

2019 KEY CHAPTER 42 (LITIGATION) & TAXABLE VALUE INFORMATION FOR 2020 INITIAL SETUP OF THE TAX RATE WORKSHEET

2019 CURRENT TAXABLE VALUE (From 2020 Summary Certification Spreadsheet)	\$384,731,820	
25.25(d) Taxable (add back to current 2019 taxable value)	\$6,610	+
SUB TOTAL 2019 CURRENT TAXABLE VALUE	\$384,738,430	=
2019 ARB CERTIFIED VALUE OF PROPERTIES REMAINING IN LITIGATION UNDER CHAPTER 42:	\$0	LINE 6.A Comptroller's No-New-Revenue Rate Worksheet Line 6.A
2019 DISPUTED TAXABLE VALUE FOR PROPERTIES REMAINING IN LITIGATION, UNDER CHAPTER 42:	\$0	LINE 6.B Comptroller's No-New-Revenue Rate Worksheet Line 6.B
2019 UNDISPUTED TAXABLE VALUE (TAX RATE FORM WILL CALC):	\$0	LINE 6.C Calculated Field on No-New-Revenue Worksheet (Line 6.C will subtract line 6.B from 6.A)
2019 CALCULATED TAXABLE VALUE FOR LINE 1 OF NO-NEW-REVENUE WORKSHEET:	\$384,738,430	LINE 1 Comptroller's No-New-Revenue Rate Worksheet Line 1 (formula is Latest Supp Taxable, plus 25.25(d), minus Certified Taxable of 2019 Remaining Litigation)

THE SECTION BELOW IS AN UNOFFICIAL CALCULATION OF 2020 ESTIMATED TAX LEVY, BASED ON YOUR ESTIMATED TAX RATE, AND IS NOT THE RESULT OF YOUR NO-NEW-REVENUE RATE CALCULATION.

TAXABLE OR FREEZE ADJUSTED TAXABLE, PULLED DOWN FROM CALC. ABOVE:	\$356,564,000	
ESTIMATED TAX RATE:	0.47895700	X
CALCULATED BASE TAX LEVY:	\$1,707,788	=
ACTUAL TAX FROM NOT UNDER ARB REVIEW (Freeze Taxable Section):	\$151,529	+
ACTUAL TAX FROM UNDER ARB REVIEW TOTALS (Freeze Taxable Section):	\$5,078	+
CALCULATED BASE TAX, PLUS FROZEN TAX LEVY:	\$1,864,395	=
CALCULATED ACTUAL TAX FROM ARB APPROVED + UNDER REVIEW	\$156,607	

IF YOU DO NOT GRANT THE HOMESTEAD FREEZE, STOP HERE.

GENERAL NOTES REGARDING CALCULATIONS FOR: LAVON CITY

COLLIN CENTRAL APPRAISAL DISTRICT
2020 CERTIFIED ESTIMATE OF TAXABLE VALUE
JULY 24, 2020

TAXING ENTITY NAME	2019 CERTIFIED TAXABLE VALUE, AS OF SUPP#23, July 9, 2020	2020 ESTIMATED NEW PROPERTY TAXABLE VALUE (NEW CONSTRUCTION & BPP)	2020 ESTIMATED ANNEXATIONS TAXABLE VALUE	2020 CERTIFIED ESTIMATE OF TAXABLE VALUE, JULY 24, 2020	AUGUST 21, 2020 GRAND TOTALS BEFORE FUTURE PROTEST LOSSES ON ACTIVE ARB PROTESTS	AUGUST 21, 2020 GRAND TOTALS COMPARED TO JULY 24TH CERTIFIED ESTIMATE OF TAXABLE VALUE
SCHOOLS						
ALLEN ISD	\$15,183,696,359	\$632,738,797	\$0	\$16,000,000,000	\$15,878,984,380	99.24%
ANNA ISD	\$1,550,952,239	\$111,773,220	\$0	\$1,720,000,000	\$1,739,149,831	101.11%
BLAND ISD	\$15,498,629	\$2,688,639	\$0	\$19,140,000	\$19,296,854	100.82%
BLUE RIDGE ISD	\$302,781,965	\$10,735,453	\$0	\$328,000,000	\$335,057,259	102.15%
CELINA ISD	\$1,582,927,978	\$111,356,639	\$0	\$1,757,000,000	\$1,800,735,625	102.49%
COMMUNITY ISD	\$1,089,809,940	\$59,528,451	\$0	\$1,225,000,000	\$1,244,573,762	101.60%
FARMERSVILLE ISD	\$724,426,062	\$46,636,119	\$0	\$799,600,000	\$807,280,131	100.96%
FRISCO ISD	\$31,284,275,046	\$1,617,871,034	\$0	\$33,010,000,000	\$33,319,190,856	100.94%
GUNTER ISD	\$678,663	\$0	\$0	\$695,000	\$720,872	103.72%
LEONARD ISD	\$17,998,909	\$589,722	\$0	\$19,308,000	\$20,073,132	104.01%
LOVEJOY ISD	\$3,020,557,331	\$57,109,661	\$0	\$3,080,000,000	\$3,103,490,233	100.76%
MCKINNEY ISD	\$17,016,812,082	\$352,023,688	\$0	\$17,650,000,000	\$17,860,228,004	101.19%
MELISSA ISD	\$1,515,867,510	\$172,136,353	\$0	\$1,757,000,000	\$1,787,981,794	101.76%
PLANO ISD	\$58,627,968,721	\$919,094,256	\$0	\$60,260,000,000	\$60,547,341,612	100.48%
PRINCETON ISD	\$1,526,498,234	\$127,066,053	\$0	\$1,750,000,000	\$1,796,507,802	102.66%
PROSPER ISD	\$8,606,799,683	\$587,451,104	\$0	\$9,250,000,000	\$9,525,385,363	102.87%
ROCKWALL ISD	\$894,620	\$0	\$0	\$971,000	\$972,254	100.13%
ROYSE CITY ISD	\$209,988,240	\$6,001,818	\$0	\$219,900,000	\$220,969,361	100.49%
TRENTON ISD	\$16,045,233	\$310,831	\$0	\$17,870,000	\$19,116,557	106.98%
VAN ALSTYNE ISD	\$59,083,003	\$1,968,481	\$0	\$63,500,000	\$65,030,631	102.41%
WHITEWRIGHT ISD	\$6,497,296	\$513,415	\$0	\$7,130,000	\$7,313,396	102.57%
WYLIE ISD	\$7,138,641,148	\$229,049,210	\$0	\$7,505,000,000	\$7,558,445,182	100.71%

COLLIN CENTRAL APPRAISAL DISTRICT
2020 CERTIFIED ESTIMATE OF TAXABLE VALUE
JULY 24, 2020

TAXING ENTITY NAME	2019 CERTIFIED TAXABLE VALUE, AS OF SUPP#23, July 9, 2020	2020 ESTIMATED NEW PROPERTY TAXABLE VALUE (NEW CONSTRUCTION & BPP)	2020 ESTIMATED ANNEXATIONS TAXABLE VALUE	2020 CERTIFIED ESTIMATE OF TAXABLE VALUE, JULY 24, 2020	AUGUST 21, 2020 GRAND TOTALS BEFORE FUTURE PROTEST LOSSES ON ACTIVE ARB PROTESTS	AUGUST 21, 2020 GRAND TOTALS COMPARED TO JULY 24TH CERTIFIED ESTIMATE OF TAXABLE VALUE
CITIES & TOWNS						
CITY OF ALLEN	\$14,474,551,918	\$407,315,630	\$0	\$14,980,000,000	\$14,933,413,941	99.82%
CITY OF ANNA	\$1,317,270,341	\$104,737,312	\$65,534	\$1,472,000,000	\$1,480,612,293	100.59%
CITY OF BLUE RIDGE	\$54,310,683	\$150,413	\$0	\$57,600,000	\$57,863,989	100.46%
CITY OF CARROLLTON	\$120,962,961	\$0	\$0	\$125,000,000	\$129,731,447	103.79%
CITY OF CELINA	\$1,753,587,663	\$180,566,333	\$2,924,456	\$2,025,000,000	\$2,087,886,133	103.11%
CITY OF DALLAS	\$5,660,295,723	\$81,127,997	\$0	\$5,815,000,000	\$5,882,159,759	101.15%
TOWN OF FAIRVIEW	\$2,036,442,937	\$53,120,158	\$0	\$2,080,000,000	\$2,091,615,632	100.56%
CITY OF FARMERSVILLE	\$263,061,916	\$26,635,598	\$725,290	\$291,000,000	\$292,882,764	100.65%
CITY OF FRISCO	\$19,818,088,613	\$1,181,107,162	\$32,664	\$21,180,000,000	\$21,254,172,905	100.35%
CITY OF GARLAND	\$29,623,688	\$0	\$0	\$29,410,000	\$29,337,956	99.76%
CITY OF JOSEPHINE	\$122,396,146	\$4,865,441	\$0	\$130,500,000	\$134,273,846	102.89%
CITY OF LAVON	\$384,731,820	\$5,798,784	\$2,198,780	\$405,000,000	\$408,875,439	100.96%
LOWRY CROSSING	\$168,937,836	\$1,297,624	\$193,949	\$176,400,000	\$177,789,988	100.79%
CITY OF LUCAS	\$1,432,567,291	\$35,477,926	\$0	\$1,480,000,000	\$1,499,264,149	101.30%
CITY OF MCKINNEY	\$23,847,478,883	\$771,565,906	\$0	\$24,900,000,000	\$25,179,266,659	101.12%
CITY OF MELISSA	\$1,217,162,931	\$133,249,740	\$1,340,280	\$1,405,000,000	\$1,427,918,537	101.63%
CITY OF MURPHY	\$2,601,304,726	\$29,176,600	\$0	\$2,640,000,000	\$2,652,627,864	100.48%
CITY OF NEVADA	\$114,456,084	\$2,447,532	\$0	\$122,700,000	\$124,946,965	101.83%
TOWN OF NEW HOPE	\$61,926,980	\$393,758	\$0	\$66,800,000	\$68,195,201	102.09%
CITY OF PARKER	\$1,040,584,071	\$58,779,406	\$0	\$1,115,000,000	\$1,127,451,861	101.12%
CITY OF PLANO	\$43,715,272,348	\$820,492,271	\$0	\$45,000,000,000	\$45,280,213,760	100.62%

COLLIN CENTRAL APPRAISAL DISTRICT
2020 CERTIFIED ESTIMATE OF TAXABLE VALUE
JULY 24, 2020

TAXING ENTITY NAME	2019 CERTIFIED TAXABLE VALUE, AS OF SUPP#23, July 9, 2020	2020 ESTIMATED NEW PROPERTY TAXABLE VALUE (NEW CONSTRUCTION & BPP)	2020 ESTIMATED ANNEXATIONS TAXABLE VALUE	2020 CERTIFIED ESTIMATE OF TAXABLE VALUE, JULY 24, 2020	AUGUST 21, 2020 GRAND TOTALS BEFORE FUTURE PROTEST LOSSES ON ACTIVE ARB PROTESTS	AUGUST 21, 2020 GRAND TOTALS COMPARED TO JULY 24TH CERTIFIED ESTIMATE OF TAXABLE VALUE
CITIES & TOWNS						
CITY OF PRINCETON	\$1,105,872,799	\$113,468,691	\$0	\$1,306,000,000	\$1,328,402,636	101.79%
TOWN OF PROSPER	\$3,869,819,807	\$196,233,836	\$0	\$4,151,000,000	\$4,209,102,237	101.40%
CITY OF RICHARDSON	\$7,684,990,345	\$276,344,080	\$0	\$8,220,000,000	\$8,231,852,134	100.14%
CITY OF ROYSE CITY	\$205,078,552	\$5,722,630	\$0	\$211,000,000	\$212,997,226	100.95%
CITY OF SACHSE	\$1,037,579,888	\$8,202,030	\$0	\$1,053,000,000	\$1,060,170,398	100.88%
TOWN OF ST. PAUL	\$121,931,282	\$1,012,173	\$0	\$127,500,000	\$127,880,748	100.30%
CITY OF VAN ALSTYNE	\$1,113	\$0	\$0	\$1,030	\$1,133	104.91%
CITY OF WESTON	\$36,095,665	\$1,511,698	\$0	\$38,500,000	\$39,215,116	101.86%
CITY OF WYLIE	\$4,906,587,859	\$150,623,668	\$0	\$5,155,000,000	\$5,201,154,936	100.90%
COUNTY & COLLEGE						
COLLIN COUNTY	\$149,088,464,743	\$5,001,666,272	\$0	\$156,340,000,000	\$157,347,858,330	100.64%
COLLIN CO. COLLEGE	\$152,211,313,972	\$5,044,849,643	\$0	\$159,250,000,000	\$160,331,723,748	100.68%
SPECIAL DISTRICTS						
COLLIN COUNTY MUD#1	\$661,585,582	\$58,802,722	\$0	\$721,100,000	\$727,263,573	100.85%
COLLIN COUNTY MUD#2	\$2,669,302	\$0	\$0	\$14,070,000	\$10,635,647	75.59%
MAGNOLIA POINTE MUD#1	\$21,955,786	\$24,265,660	\$0	\$66,400,000	\$68,826,619	103.65%
MCKINNEY MUD#1	\$391,101,172	\$63,615,215	\$0	\$470,500,000	\$478,041,898	101.60%
MCKINNEY MUD#2	\$43,141,361	\$12,597,235	\$0	\$54,300,000	\$65,940,319	102.55%
COLLIN COUNTY WCID#3	\$296,202,141	\$37,759,134	\$0	\$353,500,000	\$355,644,349	100.61%
SEIS LAGOS UTILITY DIST	\$251,763,900	\$8,665,218	\$0	\$253,000,000	\$255,966,037	101.17%

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 years taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No New Revenue Tax Rate Worksheet.	343,841,775
2.	Last years M&O tax rate. Enter Line 26 of the Voter Approval Tax Rate Worksheet	\$.279393
3.	M&O taxes refunded for yars preceding tax year 2019. Enter Line 28E of the Voter Approval Tax Rate Worksheet	1,148
4.	Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	961,817
5.	This years total taxable value. Enter line 18 of the No New Revenue Tax Rate Worksheet	356,563,875
6.	This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body	\$.285592
7.	This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	1,018,318
8.	M&O Tax Increase (Decrease). Subtract line 4 from line 7.	56,501
	Comparison of Total Tax Rates	
9.	No New Revenue Total Tax Rate.	\$.471569
10.	This year's proposed total tax rate.	\$.478956
11.	This years rate minus no new revenue rate. Subtract line 9 from line 10.	\$.007387
12.	Percentage change in total tax rate. Divide Line 11 by line 9.	\$1.570000
	Comparison of M&O Tax Rates	
13.	No New Revenue M&O Tax Rate. Enter line 30 of the Voter Approval Tax Rate Worksheet.	\$.275935
14.	This year's proposed M&O tax rate.	\$.285592
15.	This years rate minus no new revenue rate. Subtract line 13 from line 14.	\$.009657
16.	Percentage change in M&O tax rate. Divide line 15 by line 13.	\$3.500000
	Raised M&O Taxes on a \$100,000 home.	
17.	This year's taxable value on a \$100,000	100,000
18.	Last year's M&O tax rate.	\$.279393
19.	This year's proposed M&O tax rate.	\$.285592
20.	This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17.	\$6.20

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Lavon

972-843-4220

Taxing Unit Name

Phone (area code and number)

120 School Rd., Lavon, TX 75166, , TX,

<http://cityoflavon.com>

Taxing Unit 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 For 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 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.

STEP 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 Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17).[1]	\$384,738,430
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	\$40,896,655
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$343,841,775
4.	2019 total adopted tax rate.	\$.478957
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$0
	B. 2019 values resulting from final court decisions:	\$0
	C. 2019 value loss. Subtract B from A.[3]	\$0

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Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	0
	B. 2019 disputed value:	0
	C. 2019 undisputed value Subtract B from A.[4]	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	0
8.	2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7	\$343,841,775
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$525,476
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$491,500
	C. Value loss. Add A and B.[6]	\$1,016,976
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$0
	B. 2020 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.	\$1,016,976
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$342,824,799
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100	\$1,641,983
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8]	\$1,750
16.	Taxes in tax increment financing (TIF) for tax year 2019 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 2020 captured appraised value in Line 18D, enter 0.[9]	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10]	\$1,643,733
18.	Total 2020 taxable value on the 2020 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:	\$362,331,859
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office.	\$0
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$0
	D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new	\$0

Line	No-New-Revenue Rate Activity	Amount/Rate
	property value that will be included in Line 23 below.[12]	
	E. Total 2020 value Add A and B, then subtract C and D	\$362,331,859
19.	Total value of properties under protest or not included on certified appraisal roll.[13]	
	A. 2020 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]	\$42,668,141
	B. 2020 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.	\$42,668,141
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	\$48,436,125
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17]	\$356,563,875
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$2,198,780
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19]	\$5,798,784
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$7,997,564
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$348,566,311
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20]	\$.471569 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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:

1. 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.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.279393
29.	2019 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> .	343,841,775
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100.	960,669
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	0
	B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.	1,148
	C. 2019 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 2020 captured appraised value in Line 18D, enter 0.	0
	D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	1,148
	F. Add Line 30 to 31E.	961,817
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	348,566,311
33.	2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100.	0.275935
34.	Rate adjustment for state criminal justice mandate.[23]	
	A. 2020 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. 2019 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

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
35.	Rate adjustment for indigent health care expenditures[24]	
	A. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
36.	Rate adjustment for county indigent defense compensation.[25]	
	A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	0.000000
	E. Enter the lessor of C and D. If not applicable, enter 0.	0.000000
37.	Rate adjustment for county hospital expenditures.	
	A. 2020 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, 2019 and ending on June 30, 2020	0
	B. 2019 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, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0.000000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	0.275935
39.	2020 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 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.285592

Line	Voter Approval Tax Rate Activity	Amount/Rate
40.	Total 2020 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. Enter debt amount	976,592
	B. Subtract unencumbered fund amount used to reduce total debt.	750
	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	975,842
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	273,551
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	702,291
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector	101.86
	B. Enter the 2019 actual collection rate	101.89
	C. Enter the 2018 actual collection rate	101.86
	D. Enter the 2017 actual collection rate	102.49
	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%.	101.86
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	689,467
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	356,563,875
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.193364
47.	2020 voter-approval tax rate. Add Line 39 and 46.	0.478956
48.	COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	
STEP 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
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	356,563,875
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.000000
53.	2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.471569
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$.471569
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.478956
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.478956

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection 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.

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	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$356,563,875
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.478956

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

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

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

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

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. [41]

Line	Activity	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.000000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	

STEP 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.[42]

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. [43]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.275935
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	356,563,875
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.140227
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.193364
70.	De minimis rate Add Lines 66, 68 and 69.	0.609526

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.471569
Voter-Approval Tax Rate	0.478956
De minimis rate	0.609526

STEP 8: Taxing Unit Representative Name and Signature

print here Karen Thier
Printed Name of Taxing Unit Representative

sign here Karen Thier
Taxing Unit Representative

8/13/2020
Date

2020 PRELIMINARY TOTALS

Property Count: 310

CAL - ALLEN CITY
Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	286		\$2,825,205	\$121,429,296	\$119,840,837
B	Multi-Family Residential	2		\$44,667,499	\$47,223,300	\$47,223,300
F1	Commercial Real Property	13		\$271,890	\$65,797,546	\$53,734,500
F2	Industrial and Manufacturing Real Property	1		\$0	\$3,945,559	\$2,419,398
L1	Commercial Personal Property	8		\$0	\$2,971,206	\$2,646,381
	Totals		0.0000	\$47,764,594	\$241,366,907	\$225,864,416

2020 PRELIMINARY TOTALSCAL - ALLEN CITY
Grand Totals

Property Count: 37,297

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	30,257		\$111,827,421	\$10,457,065,566	\$10,146,328,650
B	Multi-Family Residential	177		\$157,145,881	\$1,008,576,413	\$1,007,482,439
C1	Vacant Lots and Tracts	201		\$0	\$105,042,485	\$105,042,485
D1	Qualified Open-Space Land	66	1,281.9251	\$0	\$215,783,099	\$197,278
D2	Improvements on Qualified Open-Space La	2		\$0	\$16,094	\$16,094
E	Rural Land, Non Qualified Open-Space Lan	213	280.4015	\$0	\$47,720,225	\$47,540,285
F1	Commercial Real Property	779		\$100,329,998	\$2,466,049,206	\$2,429,030,251
F2	Industrial and Manufacturing Real Property	11		\$0	\$67,977,128	\$66,450,967
J2	Gas Distribution Systems	3		\$0	\$26,729,446	\$26,729,446
J3	Electric Companies and Co-Ops	12		\$0	\$59,040,967	\$58,902,992
J4	Telephone Companies and Co-Ops	37		\$0	\$98,211,521	\$98,211,521
J5	Railroads	1		\$0	\$214,738	\$214,738
J7	Cable Television Companies	5		\$0	\$10,165,440	\$10,165,440
L1	Commercial Personal Property	3,002		\$3,789,868	\$857,077,770	\$733,658,223
L2	Industrial and Manufacturing Personal Prop	1		\$0	\$3,547,678	\$3,531,838
O	Residential Real Property Inventory	1,734		\$53,810,605	\$183,935,633	\$183,725,101
S	Special Personal Property Inventory	12		\$0	\$2,145,744	\$2,145,744
X	Totally Exempt Property	1,142		\$37,151,559	\$1,272,585,912	\$0
	Totals		1,562.3266	\$464,055,332	\$16,881,885,065	\$14,919,373,492

2020 PRELIMINARY TOTALS

Property Count: 37,297

CAL - ALLEN CITY
Effective Rate Assumption

9/8/2020

8:09:34AM

New Value

TOTAL NEW VALUE MARKET:	\$464,055,332
TOTAL NEW VALUE TAXABLE:	\$401,226,680

New Exemptions

Exemption	Description	Count	2019 Market Value
EX-XV	Other Exemptions (public, religious, charitable, and other property not rep	17	\$6,220,842
EX366	House Bill 366 - Under \$500	44	\$18,054
ABSOLUTE EXEMPTIONS VALUE LOSS			\$6,238,896

Exemption	Description	Count	Exemption Amount
DP	Disabled Person	6	\$150,000
DV1	Disabled Veteran 10% - 29%	5	\$25,000
DV2	Disabled Veteran 30% - 49%	6	\$45,000
DV3	Disabled Veteran 50% - 69%	6	\$62,000
DV4	Disabled Veteran 70% - 100%	23	\$276,000
DVHS	100% Disabled Veteran Homestead	8	\$2,032,645
OV65	Age 65 or Older	436	\$21,420,560
OV65S	Age 65 or Older Surviving Spouse	1	\$50,000
PARTIAL EXEMPTIONS VALUE LOSS			\$24,061,205
NEW EXEMPTIONS VALUE LOSS			\$30,300,101

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$30,300,101
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New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
22,706	\$370,655	\$922	\$369,733

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
22,703	\$370,647	\$919	\$369,728

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
310	\$241,366,907.00	\$159,724,324

2020 PRELIMINARY TOTALS

CAN - ANNA CITY

Property Count: 7,987

Not Under ARB Review Totals

9/8/2020

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Land		Value			
Homesite:		336,056,128			
Non Homesite:		130,818,530			
Ag Market:		180,560,969			
Timber Market:		0	Total Land	(+)	647,435,627
Improvement		Value			
Homesite:		926,676,647			
Non Homesite:		205,964,845	Total Improvements	(+)	1,132,641,492
Non Real		Count	Value		
Personal Property:	330		62,408,727		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					62,408,727
					1,842,485,846
Ag	Non Exempt	Exempt			
Total Productivity Market:	180,560,969	0			
Ag Use:	904,192	0	Productivity Loss	(-)	179,656,777
Timber Use:	0	0	Appraised Value	=	1,662,829,069
Productivity Loss:	179,656,777	0			
			Homestead Cap	(-)	5,552,772
			Assessed Value	=	1,657,276,297
			Total Exemptions Amount (Breakdown on Next Page)	(-)	197,826,303
			Net Taxable	=	1,459,449,994

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 8,629,552.68 = 1,459,449,994 * (0.591288 / 100)

2020 PRELIMINARY TOTALS

Property Count: 7,987

CAN - ANNA CITY
Not Under ARB Review Totals

9/8/2020

8:09:34AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	14	0	105,000	105,000
DV1S	2	0	10,000	10,000
DV2	24	0	181,500	181,500
DV2S	1	0	7,500	7,500
DV3	22	0	222,000	222,000
DV4	66	0	564,000	564,000
DV4S	2	0	24,000	24,000
DVHS	62	0	15,245,227	15,245,227
DVHSS	1	0	86,716	86,716
EX-XV	393	0	156,989,574	156,989,574
EX-XV (Prorated)	14	0	499,314	499,314
EX366	32	0	7,122	7,122
LVE	18	7,778,340	0	7,778,340
OV65	573	15,937,992	0	15,937,992
OV65S	2	60,000	0	60,000
PC	1	84,582	0	84,582
SO	1	23,436	0	23,436
Totals		23,884,350	173,941,953	197,826,303

2020 PRELIMINARY TOTALS

Property Count: 43

CAN - ANNA CITY
Under ARB Review Totals

9/8/2020

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Land			Value		
Homesite:			1,992,529		
Non Homesite:			2,981,560		
Ag Market:			0		
Timber Market:			0		
Total Land				(+)	4,974,089
Improvement			Value		
Homesite:			6,715,907		
Non Homesite:			8,373,081		
Total Improvements				(+)	15,088,988
Non Real		Count	Value		
Personal Property:		1	426,927		
Mineral Property:		0	0		
Autos:		0	0		
Total Non Real				(+)	426,927
Market Value				=	20,490,004
Ag	Non Exempt		Exempt		
Total Productivity Market:		0	0		
Ag Use:		0	0		
Timber Use:		0	0		
Productivity Loss:		0	0		
Productivity Loss				(-)	0
Appraised Value				=	20,490,004
Homestead Cap				(-)	14,799
Assessed Value				=	20,475,205
Total Exemptions Amount (Breakdown on Next Page)				(-)	155,090
Net Taxable				=	20,320,115

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 120,150.40 = 20,320,115 * (0.591288 / 100)

2020 PRELIMINARY TOTALS

Property Count: 43

CAN - ANNA CITY
Under ARB Review Totals

9/8/2020

8:09:34AM

Exemption Breakdown

Exemption	Count	Local	State	Total
OV65	4	120,000	0	120,000
PC	1	35,090	0	35,090
	Totals	155,090	0	155,090

2020 PRELIMINARY TOTALS

CAN - ANNA CITY

Property Count: 8,030

Grand Totals

9/8/2020

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Land		Value			
Homesite:		338,048,657			
Non Homesite:		133,800,090			
Ag Market:		180,560,969			
Timber Market:		0	Total Land	(+)	652,409,716
Improvement		Value			
Homesite:		933,392,554			
Non Homesite:		214,337,926	Total Improvements	(+)	1,147,730,480
Non Real		Count	Value		
Personal Property:	331		62,835,654		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	62,835,654
					1,862,975,850
Ag	Non Exempt	Exempt			
Total Productivity Market:	180,560,969	0			
Ag Use:	904,192	0	Productivity Loss	(-)	179,656,777
Timber Use:	0	0	Appraised Value	=	1,683,319,073
Productivity Loss:	179,656,777	0	Homestead Cap	(-)	5,567,571
			Assessed Value	=	1,677,751,502
			Total Exemptions Amount (Breakdown on Next Page)	(-)	197,981,393
			Net Taxable	=	1,479,770,109

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
8,749,703.08 = 1,479,770,109 * (0.591288 / 100)

2020 PRELIMINARY TOTALS

Property Count: 8,030

CAN - ANNA CITY
Grand Totals

9/8/2020

8:09:34AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	14	0	105,000	105,000
DV1S	2	0	10,000	10,000
DV2	24	0	181,500	181,500
DV2S	1	0	7,500	7,500
DV3	22	0	222,000	222,000
DV4	66	0	564,000	564,000
DV4S	2	0	24,000	24,000
DVHS	62	0	15,245,227	15,245,227
DVHSS	1	0	86,716	86,716
EX-XV	393	0	156,989,574	156,989,574
EX-XV (Prorated)	14	0	499,314	499,314
EX366	32	0	7,122	7,122
LVE	18	7,778,340	0	7,778,340
OV65	577	16,057,992	0	16,057,992
OV65S	2	60,000	0	60,000
PC	2	119,672	0	119,672
SO	1	23,436	0	23,436
Totals		24,039,440	173,941,953	197,981,393

2020 PRELIMINARY TOTALS

Property Count: 7,987

CAN - ANNA CITY
Not Under ARB Review Totals

9/8/2020

8:09:34AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	5,726		\$76,029,853	\$1,175,549,188	\$1,138,592,168
B	Multi-Family Residential	16		\$0	\$7,666,312	\$7,658,226
C1	Vacant Lots and Tracts	179		\$0	\$32,332,982	\$32,332,982
D1	Qualified Open-Space Land	204	5,732.0094	\$0	\$180,560,768	\$882,122
D2	Improvements on Qualified Open-Space La	31		\$0	\$364,700	\$349,655
E	Rural Land, Non Qualified Open-Space Lan	165	1,032.9129	\$45,489	\$44,094,145	\$43,260,534
F1	Commercial Real Property	108		\$6,781,998	\$106,476,719	\$106,476,823
F2	Industrial and Manufacturing Real Property	5		\$0	\$1,350,609	\$1,350,609
J2	Gas Distribution Systems	2		\$0	\$646,192	\$646,192
J3	Electric Companies and Co-Ops	4		\$0	\$10,875,491	\$10,790,909
J4	Telephone Companies and Co-Ops	7		\$0	\$3,478,075	\$3,478,075
J5	Railroads	2		\$0	\$52,987	\$52,987
J7	Cable Television Companies	3		\$0	\$3,759,242	\$3,759,242
L1	Commercial Personal Property	284		\$280,924	\$35,646,996	\$35,646,996
L2	Industrial and Manufacturing Personal Prop	2		\$0	\$371,649	\$371,649
M1	Tangible Personal Mobile Homes	113		\$0	\$548,616	\$548,616
O	Residential Real Property Inventory	1,195		\$25,270,108	\$73,436,825	\$73,252,209
X	Totally Exempt Property	456		\$8,580	\$165,274,350	\$0
	Totals		6,764.9223	\$108,416,952	\$1,842,485,846	\$1,459,449,994