



CITY OF LAVON

BUDGET WORK SESSION

AUGUST 15, 2017

NOTICE OF 2017 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF LAVON

A tax rate of \$0.455700 per \$100 valuation has been proposed for adoption by the governing body of City of Lavon.

PROPOSED TAX RATE	\$0.455700 per \$100
PRECEDING YEAR'S TAX RATE	\$0.455700 per \$100
EFFECTIVE TAX RATE	\$0.561153 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for City of Lavon from the same properties in both the 2016 tax year and the 2017 tax year.

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

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

For assistance or detailed information about tax calculations, please contact:

Kenneth L. Maun
Tax Assessor-Collector
2300 Bloomdale Road
McKinney, TX 75071
972-547-5020
kmaun@collincountytx.gov
<http://cityoflavon.com>

You are urged to attend and express your views at the following public hearing on the proposed tax rate:

Public Hearing: September 5, 2017 at 7:00 pm at City of Lavon, 120 School Road, Lavon, TX 75166.

Steps Required for Proposal and Adoption of Budget

Entity Name: City of Lavon

Date: 08/08/2017 02:21 PM

Steps for the Proposal of the Budget:

This year's property tax levy will not raise more revenue from property taxes than in the preceding year. A statement about "budget increase" as specified by §102.005(b) of the Local Government Code is not required to be included on the notice of public hearing on the proposed budget or on the cover of the proposed budget.

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 less revenue from property taxes than last year's budget by an amount of \$-260,861, which is a -24.44 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$33,628.

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

City of Lavon

Fiscal Year 2017–2018

Budget Cover Page

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-260,861, which is a -24.44 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$33,628.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2017-2018	2016-2017
Property Tax Rate:	\$0.455700/100	\$0.455700/100
Effective Tax Rate:	\$0.561153/100	\$0.568324/100
Effective Maintenance & Operations Tax Rate:	\$0.523771/100	\$0.568324/100
Rollback Tax Rate:	\$0.588672/100	\$0.644235/100
Debt Rate:	\$0.023000/100	\$0.030400/100

Total debt obligation for City of Lavon secured by property taxes: \$0

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

Entity Name: City of Lavon

Date: 08/08/2017 02:20 PM

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

This year's proposed tax rate does not exceed the effective tax rate. A motion to adopt an ordinance, resolution, or order setting the tax rate does not require the language about "tax increase" as stated in §26.05(b) of Property Tax Code.

Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. The ordinance, resolution, or order setting this year's tax rate does not require the statements about "tax increase" as specified in §26.05(b) of Property Tax Code.

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

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. A statement about "tax increase" as specified by §26.05(b) of Property Tax Code is not required to be included on the home page of any Internet website operated by City of Lavon.

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

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$233,925,515
2. Last year's M&O tax rate. Enter Line 26 of the Rollback Tax Rate Worksheet.	\$0.425300/\$100
3. M&O taxes refunded for years preceding tax year 2016. Enter Line 28E of the Rollback Tax Rate Worksheet.	\$1,329
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$996,214
5. This year's total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$176,972,998
6. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	\$0.432700/\$100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$765,762
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$-230,452
Comparison of Total Tax Rates	
9. Effective Total Tax Rate.	\$0.561153/\$100
10. This year's proposed total tax rate.	\$0.455700/\$100
11. This year's rate minus effective rate. Subtract line 9 from line 10.	\$-0.105453
12. Percentage change in total tax rate. Divide Line 11 by line 9.	-18.79%
Comparison of M&O Tax Rates	
13. Effective M&O Tax Rate. Enter line 30 of the Rollback Tax Rate Worksheet. Adjust for Sales Tax using Line 44 of the Sales Tax Worksheet, if necessary.	\$0.523771/\$100
14. This year's proposed M&O tax rate.	\$0.432700/\$100
15. This year's rate minus effective rate. Subtract line 13 from line 14.	\$-0.091071
16. Percentage change in M&O tax rate. Divide line 15 by line 13.	-17.39%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.425300/\$100
19. This year's proposed M&O tax rate.	\$0.432700/\$100
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17.	\$7.40

Worksheet for Calculation of Tax Increase City of Lavon

Date: 08/08/2017 02:23 PM

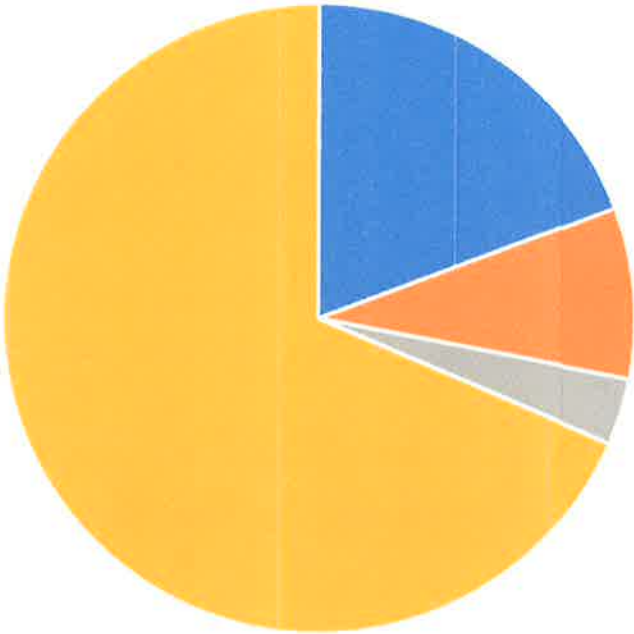
1. 2016 taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$233,925,515
2. 2016 total tax rate. Enter Line 4 of the Effective Tax Rate Worksheet.	\$0.455700/\$100
3. 2016 tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add ETR line 13.	\$1,067,327
4. 2017 total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$176,972,998
5. 2017 proposed tax rate. Enter the proposed tax rate approved by the Governing Body.	\$0.455700/\$100
6. 2017 tax levy. Multiply line 4 times line 5 and divide by 100.	\$806,466
7. Tax levy increase (decrease). Subtract line 3 from line 6.	\$-260,861
8. Percentage levy increase (decrease). Divide line 7 by line 3. Multiply by 100.	-24.44%
9. Notice & hearing limit. Enter the lower of the effective tax rate or the rollback tax rate.	\$0.561153
10. Percentage tax increase (decrease)*. Subtract Line 9 from Line 5. Divide result by Line 9. Multiply by 100.	-18.79%

*Amount by which the proposed tax rate exceed the lower of the rollback tax rate or the effective tax rate. This figure was previously published in the Notice of Public Hearing on Tax Increase and the Notice of Tax Revenue Increase.

TAXING ENTITES - CITY OF LAVON
Jan-17

Entity	Rate per \$100 valuation
City	0.4557
County	0.208395
College	0.08122
School	1.625

City of Lavon Taxing Entities



■ City ■ County ■ College ■ School

COLLIN COUNTY CITIES - TAX RATES

FY 16-17

Listed highest to lowest total rate - cities w paid police depts

Entity	Total Rate	M & O Rate	I & S Rate
Wylie City (CWY)	0.8489	0.623399	0.225501
Farmersville City (CFC)	0.787564	0.401957	0.385607
Dallas City (CDA)	0.7825	0.5601	0.2224
Sachse City (CSA)	0.757279	0.562	0.195279
Garland City (CGA)	0.7046	0.394	0.3106
Princeton City (CPN)	0.68989	0.459509	0.230381
Royse City (CRY)	0.6771	0.46	0.2171
Celina City (CCL)	0.645	0.423269	0.221731
Anna City (CAN)	0.629	0.506582	0.122418
Richardson City (CRC)	0.62516	0.37031	0.25485
Van Alstyne City (CVA)	0.612639	0.474792	0.137847
Melissa City (CML)	0.61	0.462173	0.147827
Carrollton City (CCR)	0.6037	0.425787	0.177913
Josephine City (CJO)	0.58	0.58	0
McKinney City (CMC)	0.573	0.401769	0.171231
Allen City (CAL)	0.52	0.396273	0.123727
Prosper Town (CPR)	0.52	0.3675	0.1525
Murphy City (CMR)	0.51	0.327749	0.182251
Plano City (CPL)	0.4786	0.3556	0.123
Lavon City (CLA)	0.4557	0.4253	0.0304
Frisco City (CFR)	0.45	0.294052	0.155948
Parker City (CPK)	0.365984	0.299719	0.066265
Fairview Town (CFV)	0.359999	0.227856	0.132143

Cities without paid police depts

Entity	Total Rate	M & O Rate	I & S Rate
Blue Ridge City (CBL)	0.538648	0.538648	0
St. Paul Town (CSP)	0.369	0.369	0
Weston City (CWS)	0.36	0.36	0
Lucas City (CLU)	0.317948	0.230371	0.087577
Lowry Crossing City (CLC)	0.229536	0.229536	0
New Hope Town (CNH)	0.196	0.196	0
Nevada City (CNV)	0.191153	0.191153	0

CITY OF LAVON - DRAFT BUDGET 8-15-2017

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 PROJECTED	2017-18 PROPOSED BUDGET
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REVENUE				
General Fund				
Transfer Utility Income				
10-1200 · Solid Waste Transfer	154,966	168,000	168,000	168,000
10-1201 · San Sewer Transfer	120,000	120,000	120,000	120,000
Total Transfer Utility Income	274,966	288,000	288,000	288,000
Judicial Branch				
10-1301 · Court Fees	2,937	2,800	3,453	3,250
Total Judicial Branch	2,937	2,800	3,453	3,500
Legislative Branch				
10-1400 · Administrative Fee	21,271	18,000	13,145	20,000
10-1401 · Banking Interest	723	641	378	600
10-1403 · Utility Late Fees	20,926	20,000	22,247	20,000
10-1404 · Photocopies	23	50	50	50
10-1406 · Return of Equity - Ins	730	730	-	-
10-1407 · Return Check Fee	25	-	-	-
10-1408 · Restitution Pay	4,825	4,500	4,750	4,750
10-1410 · Comm Ctr/Pav Rent Fees	4,077	4,750	11,742	7,000
Total Legislative Branch	52,600	48,671	52,312	52,400
Operations Division				
10-3675 - EDC Reimb (Ded Fund)	13,249	13,866	13,866	13,466
10-1500 · Food Serv Insp Permits	3,710	3,875	3,875	4,000
10-1501 · General Permit Fees	36,444	35,000	40,912	30,000
10-1502 · New Bldng Permit Fees	98,733	150,000	110,840	150,000
10-1503 · OSSF Permit Fees	2,800	2,000	2,000	2,000
10-1504 · PD Fines / Fees	81,722	70,000	89,089	85,000
10-1505 · PD Warrant Fines / Fees	4,676	7,000	4,340	5,000
10-1506 · Sale of Property	12,038	-	21	-
10-1508 · PD Contract	20,425	26,620	20,331	42,000
Total Operations Division	273,797	308,361	285,274	331,466
Prior Year Carryover				
10-1570 - Prior Year Carryover	166,521	165,631	216,193	104,363
Total Carryover	166,521	165,631	216,193	104,363
Taxes				
10-1600 · Franchise Tax	108,486	120,000	114,311	130,000
10-1601 · Property Tax	1,003,856	1,152,484	1,160,705	1,270,847
10-1602 · Sales & Use Tax	147,906	150,000	155,469	157,500
Total Taxes	1,260,248	1,422,484	1,430,485	1,558,347
Total General Fund Revenues	2,031,069	2,235,947	2,275,717	2,338,076

CITY OF LAVON - DRAFT BUDGET 8-15-2017

		2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 PROJECTED	2017-18 PROPOSED BUDGET
	EXPENDITURES				
	General Fund				
	Municipal Court				
	20-6001 · Credit Card Fees	2,048	1,775	3,365	2,500
	20-6006 · Jury Panel	-	150	150	150
	20-6007 · Health Insurance	3,325	7,530	7,536	8,501
	20-6250 · Office Supplies	725	2,000	608	2,000
	20-6300 · Payroll- Court Clerk	42,614	51,238	56,122	58,003
	20-6302 · Payroll - Judge	2,550	3,500	3,546	3,500
	20-6303 · Payroll - Prosecutor	2,275	3,500	3,529	3,500
	20-6400 · Postal Fees	245	450	269	450
	20-6800 · Training	504	1,000	993	1,000
	Total Municipal Court	54,286	71,143	76,117	79,604
	Administration				
	30-6010 · Adv, Notices & Pubs	6,624	4,000	5,700	5,000
	30-6011 · Automobile Allowance	-	2,400	2,400	2,400
	30-6015 · Building Supplies	1,282	2,000	1,981	2,000
	30-6020 · Cell Phone	906	1,977	914	1,000
	30-6060 · Computer (Srvr/Sftwr)	5,608	4,000	2,081	3,000
	30-6065 · Council Supplies	466	650	681	800
	30-6070 · Cleaning	4,200	5,640	5,585	5,640
	30-6080 · CPA	500	2,250	2,250	2,250
	30-6081 · Drinking Water All Depts	149	1,000	1,000	1,000
	30-6100 · Dues & Fees	1,800	2,000	2,200	2,500
	30-6101 · Elections	10,491	12,000	12,589	8,000
	30-6103 · Health Insurance	20,323	30,120	29,480	34,004
	30-6104 · Community Events	3,207	5,000	5,000	5,000
	30-6105 · Mileage & Meals	45	-	-	500
	30-6250 · Office Supplies	3,596	3,750	3,612	3,500
	30-6251 · Office Furniture	1,625	1,000	1,000	750
	30-6252 · Office Equipment	5,300	3,500	3,500	2,500
	30-6299 · Payroll - Admin Staff	137,764	180,676	187,896	187,896
	30-6324 · Comm Events Monitors	4,727	5,000	8,034	7,500
	30-6400 · Postal Fees	130	250	206	250
	30-6___ Sales Tax Rebate	-	-	3,750	7,500
	30-6415 · Records Storage	1,393	1,400	1,400	1,400
	30-6500 · Website	1,425	17,000	7,000	2,500
	30-6800 · Training	1,103	3,000	2,000	2,500
	30-7000 · Electric	4,248	5,000	6,097	5,000
	30-7002 · Natural Gas	2,261	3,500	2,554	3,200
	30-7003 · Telephone	5,895	6,200	6,149	6,200
	30-7004 · Water	613	750	653	750
	Total Administration	225,681	304,063	305,711	304,540

CITY OF LAVON - DRAFT BUDGET 8-15-2017

		2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 PROJECTED	2017-18 PROPOSED BUDGET
	Fire Services				
	40-5000 - ALS Med Supplies	-	1,000	1,000	1,300
	40-5001 - Apparatus Maintenance	2,057	5,000	5,000	5,000
	40-5002 - Asset Tags/Metal	-	500	378	-
	40-5007 - Radio/Antenna Install	-	750	500	-
	40-5010 - Comp/IT Items/Printer	-	4,225	4,513	1,600
	40-6002 - Equipment Maint Rep	2,057	500	500	500
	40-6010 - Fuel	3,197	4,000	5,452	5,000
	40-6101 - Fire Marshal Dues & Fees	150	600	594	575
	40-6120 - Internet/Wifi/Sat - FD	-	1,200	722	1,100
	40-6130 - Lifepac Heart Monitor	-	4,500	2,100	-
	40-6131 - Helmet EMS PK	-	1,750	1,750	-
	40-6145 - Office Furniture - FD	-	500	500	250
	40-6147 - Postage - FD	-	125	49	75
	40-6148 - PPE/ Bunker Gear	-	3,500	3,500	3,175
	40-6200 - Safety/Fire Equipment	184	300	300	2,050
	40-6201 - Fire Hose	3,464	3,500	3,500	2,250
	40-6204 - NFPA Pump/Ladder Test	975	450	400	500
	40-6205 - Payroll	57,692	60,000	61,748	62,062
	40-6206 - Health Insurance	5,512	7,530	7,536	8,501
	40-6207 - PT Personnel Stipend	14,100	21,150	22,000	46,000
	40-6208 - Graphics/Uniforms	723	1,000	800	900
	40-6209 - Cell Phone	706	900	709	900
	40-6250 - Office Supplies - FD	-	800	800	800
	40-6261 - Travel/ Conf / Meals		1,350	1,350	1,350
	40-7000 - Electric	1,543	2,000	2,000	4,500
	40-7001 - Natural Gas	595	800	719	450
	40-7002 - Water	363	450	427	850
	40-7003 - Tornado Sirens	68,770	-	-	-
	40-7004 - Telephone	-	500	148	-
	Total Fire Services	162,088	128,880	128,995	149,688

CITY OF LAVON - DRAFT BUDGET 8-15-2017

		2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 PROJECTED	2017-18 PROPOSED BUDGET
	Police Department				
	40-6014 · AED's (4)	6,361	-	-	-
	40-6015 · Audio Visual	1,115	1,800	1,500	1,800
	40-6017 · Body Cams - grant match	1,859	-	-	-
	40-6018 · Body Armor - PD	-	4,500	2,500	2,500
	40-6019 · Ballistic Helmet - PD	-	5,400	5,070	500
	40-6021 · Cell Phone Staff	6,118	7,600	6,119	6,300
	40-6050 · Child Abuse Interlocal	1,500	1,500	1,500	1,500
	40-6055 · Cleaning	4,200	4,200	4,150	4,200
	40-6056 · Crime Scene Camera	942	-	-	-
	40-6061 · Computers	5,877	4,000	8,500	1,500
	40-6070 · Crime Prevention	1,798	1,800	1,739	1,800
	40-6071 · Database Services	360	400	400	2,300
	40-6072 · Dispatch	17,729	24,998	24,998	40,132
	40-6102 · Dues & Fees	335	600	594	600
	40-6140 · Emergency Equipment	3,212	3,000	3,086	3,000
	40-6141 · Explorer Post Program	548	2,500	1,500	1,500
	40-6143 · Health	49,461	67,770	52,412	76,509
	40-6146 · Travel / Meals	333	500	500	750
	40-6150 · Inmate Boarding	768	900	550	800
	40-6160 · Mobile Internet	2,261	3,000	3,171	3,000
	40-6252 · Office Equipment	65	700	700	1,000
	40-6253 · Office Supplies	2,991	2,500	2,322	3,000
	40-6255 · Patrol Rifle / Firearms	-	1,200	475	500
	40-6300 · Payroll	401,705	450,129	444,403	454,403
	40-6350 · Police Equipment Mtnc.	2,073	2,500	1,500	2,500
	40-6400 · Postal Fees	444	400	545	600
	40-6451 · Radio	4,277	6,000	2,000	5,000
	40-6452 · School Resource Exp	419	500	150	-
	40-6453 · Report Mgt System	1,500	3,500	3,500	3,500
	40-6501 · Software	2,044	2,000	3,000	3,500
	40-6502 · Tazers (3)	5,400	-	-	500
	40-6650 · TLETS Management	7,500	9,500	9,500	9,500
	40-6801 · Training	691	5,500	4,500	5,500
	40-6850 · Uniform	5,370	6,000	4,000	5,000
	40-6900 · Vehicle Cleaning	345	350	414	500
	40-6903 · Vehicle Fuel	13,894	18,000	16,270	18,000
	40-6904 · Vehicle Mtnc.	7,965	10,000	10,000	10,000
	40-6950 · Vests	2,856	3,000	2,750	3,000
	40-7025 · Electric	4,200	5,000	4,629	4,000
	40-7027 · Telephone	6,536	7,000	6,815	6,500
	40-7028 · Water	362	400	388	400
	Total Police Department	575,414	668,647	636,149	685,594

CITY OF LAVON - DRAFT BUDGET 8-15-2017

		2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 PROJECTED	2017-18 PROPOSED BUDGET
	Public Works				
	40-5980 · Audio Visual	578	300	300	300
	40-5985 · Eagle Pond Imp	-	4,000	1,000	-
	40-6022 · Cell Phone	1,811	2,400	1,829	2,000
	40-6051 · Building Inspector	38,462	37,000	37,946	42,500
	40-6104 · Code Enforcement	187	1,000	1,000	1,000
	40-6105 · Food Service Inspector	1,189	2,500	2,500	2,500
	40-6106 · Computer/Comp Equip	-	2,000	2,000	1,000
	40-6151 · Insurance Claims	6,170	-	(14,273)	-
	40-6155 · Grounds Mtnc	5,002	6,500	10,500	12,500
	40-6156 · Heavy Equipment Mtnc	2,583	7,000	7,000	7,000
	40-6260 · Health Insurance	19,219	22,590	20,916	25,503
	40-6265 · Meals & Travel	245	500	500	1,000
	40-6267 · MS4 Supplies	37	2,000	2,000	1,500
	40-6270 · PW Office Supplies	991	1,000	1,000	1,000
	40-6302 · Payroll	93,613	95,285	97,161	99,424
	40-6306 · Payroll - Part Time	2,871	6,000	3,100	2,000
	40-6545 · Postage	140	1,000	109	500
	40-6550 · Signage	6,546	14,000	12,000	5,000
	40-6700 · State OSSF Fees	-	300	300	300
	40-6701 · Street Lights	38,952	44,000	42,000	46,000
	40-6703 · Street Repair/Maint	18,019	20,000	20,000	20,000
	40-6749 · Mosquito Spraying	12,210	12,000	12,000	12,000
	40-6750 · Tools	1,729	7,000	7,000	3,500
	40-6802 · Training	2,445	6,500	4,500	7,000
	40-6851 · Uniform	885	2,000	2,000	2,000
	40-6901 · PW Facility Rental	7,800	7,800	7,800	7,800
	40-6905 · Vehicle Fuel	3,886	6,500	4,337	6,000
	40-6906 · Vehicle Mtnc.	8,499	4,000	4,000	4,000
	40-6909 · Gooseneck Trailer	5,000	-	-	-
	40-6911 · Boom Lift Rental	-	3,000	-	3,000
	40-6912 · Fire Extinguishers	-	600	600	-
	40-6914 · Lightbars	-	2,600	2,600	500
	Total Public Works	279,069	321,375	293,725	316,827

CITY OF LAVON - DRAFT BUDGET 8-15-2017

		2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 PROJECTED	2017-18 PROPOSED BUDGET
	Other Expenses				
	Multi-Year Commitments				
	40-6908 · Mower-Batwing fy19	4,963	4,963	4,963	4,963
	50-8009 · Fire 2013 Spartan fy23	22,501	22,502	22,502	22,502
	50-8011 · Copier Mtnc Contract	3,178	2,800	3,776	4,800
	50-8013 · Office Mach Contract	1,143	575	1,122	1,904
	50-8014 · PW Truck fy19	6,338	6,400	6,400	6,338
	50-8015 · Tractor (2016) fy21	-	9,000	9,000	8,862
	50-8017 · New Police Veh (2)	32,557	-	-	-
	50-8018 · PD Vehicle fy18	17,000	16,693	16,693	16,693
	50-8019 · PD Vehicle fy18	16,692	18,042	18,042	18,042
	50-8020 · Fire Vehicle fy21	-	13,138	13,138	13,138
	50- PD Vehicle	-	-	-	18,000
	50- PW Truck	-	-	-	10,000
	90-8650 · Tax Note - EDC fy21	13,249	13,866	13,866	13,466
	Total Multi-Year Commitments	117,621	107,979	109,502	138,708
	Facilities				
	50-8100 · Bldng Mtnc. - City Hall	15,825	12,000	11,000	10,000
	50-8101 · Bldg Mtnc - PD/FD	19,215	12,000	11,000	10,000
	50-8110 · Solar Screens	2,500	-	-	-
	50-8111 · New Doors -City Hall	1,600	-	-	-
	50- FD				6,000
	Total Facilities	39,140	24,000	22,000	26,000
	Fund Transfer				
	50-8200 · Transfer to TIF	78,039	100,000	111,655	150,000
	50-8023 · Unssgnd Fund Transfer	-	100,324	100,324	35,794
	50-8204 · Street Rep Transfer	-	35,000	35,000	61,000
	50-8207 · Phase 2 Radio Upgrd	20,000	20,000	20,000	20,000
	50-8208 · Open Space Grant Match	-	20,000	28,500	-
	50- CDBG Grant	-	-	-	27,500
	Total Fund Transfer	98,039	275,324	295,479	294,294
	Insurance				
	50-8300 · Auto Liability	4,608	7,296	7,425	7,450
	50-8301 · Auto Phys. Damage	2,460	4,198	2,537	3,320
	50-8302 · Errors & Omissions	1,586	1,745	1,596	1,915
	50-8303 · General Liability	669	697	770	1,010
	50-8305 · Law Enforcement Liability	5,477	5,652	7,102	7,564
	50-8306 · Mobil Equipment	282	310	282	600
	50-8307 · Real & Personal Property	1,632	1,812	2,975	4,010
	50-8308 · Workers Compensation	13,402	18,061	18,061	21,500
	Total Insurance	30,116	39,771	40,748	47,369

CITY OF LAVON - DRAFT BUDGET 8-15-2017

		2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 PROJECTED	2017-18 PROPOSED BUDGET
	Outsourcing				
	50-8400 · Ambulance Service	13,366	13,522	13,522	13,846
	50-8401 · Animal Control	6,250	9,350	6,250	9,000
	50-8402 · Auditor	11,154	14,500	12,478	15,000
	50-8403 · Central Appr District	6,538	7,243	7,576	7,996
	50-8404 · City Civil Attorney	56,487	30,000	34,000	40,000
	50-8405 · City Engineer	18,113	10,000	9,265	20,000
	50-8406 · Fidelity Bonding	194	200	200	200
	50-8407 · Information Tech	16,231	20,000	19,506	22,000
	50-8408 · Tax Assessor/Collector	1,133	1,300	1,300	1,500
	50-8409 · TIF Administration	6,200	4,000	4,000	4,000
	50-8411 · MS4 Permit Cons	2,000	-	-	-
	50-8412 · MS4 Execution	-	25,000	13,000	25,000
	50-8414 · Consulting/Prof Serv	2,131	2,445	3,540	5,000
	50-8415 · Codification	-	9,395	9,395	-
	50-8416 · Drainage Prelim Eng	-	32,000	16,000	16,000
	50-9410 · Shredding Services	1,193	1,300	1,269	1,400
	Total Outsourcing	140,990	180,255	151,301	180,942
	Payroll Taxes				
	50-8500 · FICA	42,597	52,720	51,490	52,720
	50-8501 · Medicare	9,962	12,330	12,045	12,330
	50-8502 · Retirement-City Portion	33,262	45,960	44,751	45,960
	50-8503 · SUTA	3,407	3,500	3,340	3,500
	Total Payroll Taxes	89,228	114,510	111,626	114,510
	Payroll - Inc and Adj				45,000
	Total General Fund Expenditures	1,811,672	2,235,917	2,171,351	2,338,076
		219,397	-	104,363	(0)

DRAFT				Official Budget 2015-2016	Approved Budget Amndmnt 2015-16	Budget 2016-17	FY16-17 Actual through July	FY-16-17 Actual + Outlook at July	Budget considerations 2017-2018	Alternate budget consideration
LEDC REVENUE										
		Starting Balance (Carryover)								
		Total Carryover		\$ 136,900	\$ 132,527	\$ 110,000	\$ 88,929	\$ 88,929	\$ 60,400	
2-5		City grant/credits/donations			\$ 2,000	\$ 2,450	\$ 3,759	\$ 3,759	\$ 1,500	
2-2		Sales & Use Tax		\$ 60,000	\$ 65,000	\$ 75,000	\$ 63,535	\$ 76,035	\$ 80,000	\$ 75,000
		Total Revenue		\$ 60,000	\$ 67,000	\$ 77,450	\$ 156,222	\$ 168,722	\$ 141,900	\$ 136,900
		Total Revenue + Carryover			\$ 199,527	\$ 187,450				
LEDC EXPENDITURES										
		Operations								
		General Operations								
3-1b		Misc - Dues, Ads, Cell Svc		\$ 4,000		\$ 4,000	\$ 1,142	\$ 1,342	\$ 2,500	
3-1a		Email Software/Archiving				\$ 5,000	\$ 4,178	\$ 4,378	\$ 4,600	
3-1c		Auditor		\$ 3,500		\$ 3,000	\$ -	\$ 1,500	\$ 3,000	
3-1d		Meeting Expenses		\$ 1,000		\$ 1,000	\$ 346	\$ 481	\$ 600	
2-1e		Training		\$ 1,500		\$ 1,500	\$ -	\$ 125	\$ 500	
3-1f		Admin Support		\$ 21,500		\$ 22,500	\$ 18,115	\$ 21,737	\$ 23,000	
		Total General Operations		\$ 31,500		\$ 37,000	\$ 23,781	\$ 29,563	\$ 34,200	
		Consulting								
4-1		Other		\$ 1,000		\$ 1,000	\$ -	\$ -	\$ -	
4-2		Non-Capital Tech Equip & Svc, Website		\$ 4,500			\$ -	\$ -	\$ 1,000	
4-3		City Attorney		\$ 10,000		\$ 10,000	\$ 4,094	\$ 4,494	\$ 5,800	
4-4		Economic Dev Consulting		\$ 24,000		\$ 24,000	\$ 20,000	\$ 24,000	\$ 25,596	
		Total Consulting		\$ 39,500		\$ 35,000	\$ 24,094	\$ 28,494	\$ 32,396	
		Equipment								
5-1		Computers		\$ 2,500		\$ 4,000	\$ 1,796	\$ 1,996	\$ 1,500	
5-2		Office Supplies		\$ 1,500		\$ 1,750	\$ 1,273	\$ 1,531	\$ 1,750	
		Total Equipment		\$ 4,000		\$ 5,750	\$ 3,069	\$ 3,527	\$ 3,250	
		Total Operations 2016-2017				\$ 77,750	\$ 50,944	\$ 61,585	\$ 69,846	
		Promotional								
		Mkting & Promotion								
6-1		General Promotion & Trade Shows		\$ 6,000		\$ 7,000	\$ 5,904	\$ 5,904	\$ 6,500	
6-2		Promo Carryover 2012 -14		\$ 7,151		\$ 3,900	\$ 107	\$ 1,392	\$ 2,988	
6-5		Web Site & updates				\$ 3,600	\$ 1,747	\$ 1,747	\$ 2,500	
6-3		Aerial Map & Brochures		\$ -		\$ 4,900	\$ 2,390	\$ 4,780	\$ 1,500	
6-4		Advertising		\$ 500		\$ 700	\$ 600	\$ 700	\$ 700	
		Total Promotional		\$ 13,651		\$ 20,100	\$ 10,748	\$ 14,523	\$ 14,188	
				\$ 88,651						
		Capital Projects								
7-1		Zoning Ordinance Update			\$ 4,000	\$ 3,200	\$ 3,200	\$ 3,200	\$ -	
7-2		Lavon Business Pk sewer line loan pymts		\$ 13,249		\$ 13,900	\$ 13,033	\$ 13,866	\$ 13,866	
7-3		Incentives		\$ 15,000		\$ 29,500	\$ -	\$ -	\$ 44,000	\$ 39,000
7-4		Additional Infrastructure Projects		\$ 40,000		\$ 43,000	\$ 17,300	\$ 38,300		
7-7		Small Business Loan Guarantee		\$ 10,000		\$ -				
		Total Capital Projects		\$ 78,249	\$ 4,000	\$ 89,600	\$ 33,533	\$ 55,366	\$ 57,866	
		Reserve for Additional Projects		\$ 30,000	\$ 28,626					
		Total Expenditures		\$ 196,900	\$ 4,000	\$ 187,450	\$ 95,225	\$ 131,473	\$ 141,900	\$ 136,900
		Net surplus / (deficit)				0				

Authorized Staffing Plan

	2015-16 ACTUAL	2016-17 APPROVED	2017-18 PROPOSED
Municipal			
Mun Court Clerk/ PD Sec	1	1	1
Total Municipal Court	1	1	1
Administration			
City Administrator / City Secretary	1	1	1
City Secretary	1	0	0
Accounting Administrator	1	1	1
Municipal Services Coordinator	1	1	1
Administrative Assistant	1	1	1
Total Administration	5	4	4
Operations			
Fire Marshal			
Fire Marshal	1	1	1
Total Fire Marshal	1	1	1
Police			
Chief	1	1	1
Lieutenant	1	1	1
Corporal	1	1	0
Sergeant	0	0	1
Patrol/CID	0	1	1
Patrol Officer	6	5	5
Total Police	9	9	9
Public Works			
Director of Public Works	1	1	1
Public Works Operator	2	2	2
Total Public Works	3	3	3
Total Positions Authorized	19	18	18

Multi-Year Obligations

		FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-23
Fire Truck									
2/2014-2/2023		22,501	22,501	22,501	22,501	22,501	22,501	22,501	22,501
Fire Marshal Vehicle									
4/2017 - 4/2021			13,138	13,500	13,500	13,500	13,500		
PW Tractor									
4/2017 - 4/2021			8,862	8,862	8,862	8,862	8,862		
Diesel Mower / Batwing									
4/2015-4/2020		4,963	4,963	4,963	4,963				
PW Dodge									
2/2016-2/2019		6,338	6,338	6,338	6,338				
Police Ford Explorer									
8/2016-8/2018		17,000	18,041	18,041					
Police Dodge Ram Truck									
9/2016-9/2018		16,692	16,692	16,692					
CC Road Package									
9/2003-8/2018		36,319	36,319	27,239					
PD Vehicle									
10/2014-10/2016		16,256							
PD Vehicle									
4/2014-4/2016		16,301							
Tax-Supported Debt									
Tax Note (EDC reimb)									
7/2014-9/2021		13,249	13,866	13,466	13,066	13,650	13,217		
TOTAL		149,619	140,720	131,603	69,230	58,513	58,080	22,501	22,501

**CITY OF LAVON
DRAFT FEE SCHEDULE
FISCAL YEAR 2017-18 PROPOSED**

ITEM	FEE	NOTES	EXPIRATION
ADMINISTRATIVE			
Copies / Black & White	\$0.10 / side		
Copies / Color	\$2.00 / side		
Copy of Audio CD	\$1.00 / CD		
Research / compilation	per state law		
Items larger than 11" x 17"	cost + labor		
Outsource copies	cost + labor		
Pass-thru billing admin fee	10%		
NSF Check Fee	\$25.00/incident		
COMMUNITY CENTER, GYM, PAVILION			
Rental Deposit	\$25.00	Refundable	
Community Center - resident	\$15.00/hour		
Community Center - non-resident	\$25.00/hour		
Gym - resident	\$15.00/hour		
Gym - non-resident	\$25.00/hour		
Pavilion - resident	\$15.00/hour		
Pavilion - non-resident	\$25.00/hour		
UTILITY SERVICES			
GENERAL			
Late Fee - Residential Services	\$10.00 minimum		
Late Fee - Commercial Services	10% overdue balance		
Account Creation Admin Service Fee per utility	\$50.00/service	non-refundable	
Deferred Payment Plan Fee	\$25.00	Plan - 4 month max	
Per state law, sales tax charged for utility services			
GARBAGE COLLECTION SERVICES			
Residential			
Residential Curbside Garbage / Recycling	\$22.17/month	proposed increase to \$24.25/month [increase of 2.08/mo]	
Sr Citizen Garbage /Recycling (age 60+)	\$19.95/month	proposed increase to \$22.03/month [increase of 2.08/mo]	
Extra polycart	\$5.20/month each		
Residential drop off at CWD transfer station	per CWD calculation		
Commercial			
Container - 3 cubic yard	\$93.49	mark up for CWD rate increase for admin TBD	
Container - 4 cubic yard	\$109.98		
Container - 6 cubic yard	\$142.98		
Container - 8 cubic yard	\$191.16		
Collection more frequent than weekly	calculated per situation		
WATER			
Water - See Bear Creek Special Utility District			
SANITARY SEWER SERVICES			
Residential	\$38.00/month	proposed increase to \$43 [\$5/mo] or \$45 [\$7/mo] increase	
Commercial - based upon water usage	living unit equivalent		
Commercial - flat rate	\$500.00/month	Accountholder not providing water consumption information	
After Hours Reconnect Fee	\$150.00		
Sewer Tap Fee - Residential	\$2,700.00		
Sewer Tap Fee - Commercial 4"	\$750.00		
Sewer Tap Fee - Commercial 6"	\$1,000.00		
Reconnect Fee - Sewer	\$75.00		
SEPTIC SERVICES (OSSF)			
OSSF application	\$400.00	Single Inspection or Re-Inspection	90 days
Complaint Confirmation Inspection	\$65.00	Single Inspection or Re-Inspection	
Follow-Up Inspection	\$100.00	Single Inspection or Re-Inspection	
LPD application	\$400.00	Single Inspection or Re-Inspection	
Re-Submittal Fee	\$100.00	Single Inspection or Re-Inspection	
Septic System Modification	\$200.00	Single Inspection or Re-Inspection	90 days

CITY OF LAVON
DRAFT FEE SCHEDULE
FISCAL YEAR 2017-18 PROPOSED

ITEM	FEE	NOTES	EXPIRATION
LAND USE SERVICES			
Zoning Application	\$300.00 + 10.00/acre		
Appeal, Variance, and Adjustment	\$100.00 + cost		
Conditional or Special Use Permit	\$100.00 + advertising		
Preliminary Plat Application	\$325.00 + \$5.00/lot		2 years
Final Plat Application	\$325.00 + \$5.00/lot		2 years
Replat	\$325.00 + \$5.00/lot		2 years
Site Plan	cost + admin fee	\$500.00 deposit applied or refunded	
Filing Fee - County	\$50.00	Final Plat and Replat	
Public Infrastructure Inspection	% of cost	4% of the greater of project or cost	
Engineer Review	Cost + 10% admin fee	\$500.00 deposit applied or refunded	
Construction Plans	\$100.00 + cost		2 years
Land Use Application Admin Fee	10%		
MISCELLANEOUS			
Garage Sale Permit (no inspection)	\$1.00	\$1.00 prior to sale or \$5.00 on day of sale or thereafter	3 days
Non-Specified Improvements	\$50.00 + cost	Single Inspection or Re-Inspection	
Street Closure - Commercial	\$50.00 plus cost	Actual cost + 10% Admin Fee	
Street Closure - neighborhood	\$1.00	Fee Only	
Street Closure - Government Sponsored	No Fee	No Fee	
Parade Permit - Commercial	\$50.00 + police cost		
Parade Permit - Neighborhood	\$1.00		
Parade Permit - Government Sponsored	No Fee		
Request for Special Session Council or P&Z	\$200.00 (also see M*)	Could be waived by City	
Permit Extensions - 1st request	No Fee		
Permit Extensions - 2nd or more request	20% of permit fee	Original permit fee	
Special Use (other)	\$100.00 + inspections, advertising	Includes Christmas tree sales, outside commercial sales, construction shacks, sales trailers or similar uses	specified in permit
BUILDING PERMIT & INSPECTION SERVICES			
Building Value Table per ICC Building Valuation Data (BVT)			
\$1.00 - \$5,000.00	\$200.00		
\$5,000.01 - \$25,000.00	\$200.00 for the first \$5,000.00 and \$12.00 for each additional \$1,000.00 or portion thereof		
\$25,000.01 - \$50,000.00	\$440.00 for the first \$25,000.00 and \$9.00 for each additional \$1,000.00 or portion thereof		
\$50,000.01 - \$100,000.00	\$652.50 for the first \$50,000.00 and \$6.83 for each additional \$1,000.00 or portion thereof		
\$100,000.01 - \$500,000.00	\$994.00 for the first 100,000.00 and \$5.60 for each additional \$1,000.00 or portion thereof		
\$500,000.01 - \$1,000,000.00	\$3,234.00 for the first \$500,000.00 and \$4.75 for each additional \$1,000.00 or portion thereof		
\$1,000,000.01 and up	\$5,608.00 for the first \$1,000,000.00 and \$3.65 for each additional \$1,000.00 or portion thereof		
RESIDENTIAL			
Residential Building Permit	Per BVT	Includes Plan Review, Flatwork, Plumbing, Electric, CO	180 days
Inspection Outside Normal Business Hours	\$75.00/hour	2 hour minimum	
Outside Review	Cost of review		
Second and subsequent Plan Review	\$75.00/hour	2 hour minimum	
Plan Substitution	per case	20% of original permit plus difference in permit costs	
Reinspection	\$75.00/hour		
Shell Only Building under 150 sq. ft.	\$150.00	Single Inspection or Re-Inspection	180 days
Shell Only Building (150 sq. ft. or larger)	80% of BVT	Includes Plan Review, Flatwork, Plumbing, Electric	180 days
Certificate of Occupancy - Residential	\$50.00	Single Inspection or Re-Inspection	
Temporary CO - Residential	\$50.00	Single Inspection or Re-Inspection	
Inspection for which no fee is listed	\$75.00/hour		
COMMERCIAL			
Commercial Building Permit	Per BVT	Includes Plan Review, Flatwork, Plumbing, Electric, CO	180 days
Shell Only Building under 150 sq. ft.	\$200.00	Single Inspection or Re-Inspection	180 days
Temporary CO - Commercial	\$100.00	Single Inspection or Re-Inspection	
Certificate of Occupancy - Commercial	\$100.00	Single Inspection or Re-Inspection	
Exterior Lighting Structures	\$50.00/structure	Single Inspection or Re-Inspection	90 days
Finish Out - Commercial; separate permit for each	\$350 plus 20% of BVT	Includes Plan Review, Flatwork, Plumbing, Electric	180 days
Parking Lots	\$200.00 / 10,000 sq. ft.	Single Inspection or Re-Inspection	90 days

CITY OF LAVON
DRAFT FEE SCHEDULE
FISCAL YEAR 2017-18 PROPOSED

ITEM	FEE	NOTES	EXPIRATION
FENCES			
Fence (new or replacement) - First 100 feet	\$50.00	Single Inspection or Re-Inspection	90 days
Fence (new or replacement) over 100 feet	\$0.50/in foot over 100	Single Inspection or Re-Inspection	90 days
Fence Repair	No Fee		
GENERAL			
Working without Permit - Investigation Fee	Cost of review		
Prebuilt under 100 sq ft	\$50.00		90 days
Building Demolition	\$75.00	Single Inspection or Re-Inspection	30 days
Annual Contractor Registration	\$50.00		
Annual - Electrical	\$75.00	Single Inspection or Re-Inspection	
Flatwork	\$100.00	Single Inspection or Re-Inspection	
Mechanical	\$75.00	Single Inspection or Re-Inspection	
Moving a building	\$100 + any inspection	Single Inspection or Re-Inspection	90 days
Plumbing	\$75.00	Single Inspection or Re-Inspection	
Repair of Facilities	Calculated	Based on individual inspection fees	90 days
Remodel	BVT	Includes Plan Review, Flatwork, Plumbing, Electric	180 days
Retaining Wall	\$200.00 + cost	An estimate of the testing and inspection shall be made at the time of the	30 days
Right of Way Excavation	\$100.00 + cost	Cost + 10% Admin Fee	30 days
Roofing w/deck replacement	\$100.00	Single Inspection or Re-Inspection	90 days
Roofing w/out deck replacement	No fee	Contractor Registration req	
POOLS, SPAS, IRRIGATION			
Above Ground Pool - Seasonal	\$1.00	No Inspection	90 days
Above Ground Pool	\$50.00	Single Inspection or Re-Inspection	90 days
In-Ground Swimming Pool	\$400.00	Includes Plan Review, Flatwork, Plumbing, Electric	90 days
Spa	\$100.00	Includes Plan Review, Flatwork, Plumbing, Electric	90 days
Pool Installation OSSF modification and review	\$150.00		90 days
Sprinkler System	\$150.00	Single Inspection or Re-Inspection	90 days
HEALTH SERVICES			
Health Inspection Registration	\$300.00/year		
Health Inspection Registration Late Fee	\$25.00/week after Jan 1		
Certified Food Handler / Manager Registration	\$10.00/year		
Complaint confirmation inspection	\$65.00		
Health Re-inspections	\$50.00		
Temporary Food Sales	\$100.00		
SIGNS			
Signs	\$125.00	Single Inspection or Re-Inspection	30 days
Signs (electrical)	\$250.00	Plan Review, 2 Inspections and Final Inspection	30 days
Sign (temporary)	\$50.00	Single Inspection or Re-Inspection	
FILM FRIENDLY SERVICES			
Total or disruptive use - regular operating hours	\$500.00 / day	For public building, park, right-of-way, or public area	
Partial, non-disruptive use	\$250.00 / day	For public building, park, right-of-way, or public area	
Total closure or obstruction	\$50 per block, per day	For public street or right-of-way, inc parking lots and on-street parking	
Partial closure or obstruction	\$25 per block, per day	For public street or right-of-way, inc parking lots and on-street parking	
Use of City parking lots, parking areas, and City streets	\$50 per block or lot, per day	To park film trailers, buses, catering trucks, and other large vehicles	