

CITY OF LAVON, TEXAS
ORDINANCE NO. 2022-12-07

Budget Amendment #6 - Fiscal Year 2021-2022

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAVON, TEXAS AMENDING ORDINANCE NO. 2021-09-02, THAT APPROVED AND ADOPTED A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022 TO AMEND ADOPTED REVENUES AND EXPENDITURES OF THE BUDGET TO RECONCILE THE TRANSITION TO AN UPDATED CHART OF ACCOUNTS; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Lavon, Texas has adopted and approved a budget of the expenditures and revenues of all City Departments, Divisions and Offices for the Fiscal Year 2021-22; and

WHEREAS, the City Council of the City of Lavon, Texas has determined certain amendments need to be made to the budget for the City for the fiscal year aforesaid to reconcile the approved budget to the transition to an updated Chart of Accounts; and

WHEREAS, pursuant to the laws of the State of Texas and Section 102.010 of the Local Government Code, the City Council has determined that it will be beneficial and advantageous to the citizens of Lavon to amend the City's 2021-22 fiscal year budget, as amended and as set forth herein for municipal purposes; and

WHEREAS, the City Council upon full consideration of the matter, has determined that the amendment to the budget hereinafter set forth is proper and should be adopted.

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

Section 1. That the chart of accounts, revenues and 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.

Section 4. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required by law.

DULY PASSED and APPROVED by the City Council of the City of Lavon, Texas, on the 20th day of December 2022.

Vicki Sanson

Vicki Sanson, Mayor

ATTEST:

Rae Norton

Rae Norton, City Secretary



ORDINANCE NO. 2022-12-07

Exhibit A

ORDINANCE NO. 2022-12-07

Exhibit A

		Budget As Amended, 8/5/2022	Budget Amendment Proposed	Changes
General Fund	Revenues	6,059,448	6,021,948	37,500
	Expense	5,043,096	5,043,096	0
Interest & Sinking Fund	Revenues	1,143,887	1,143,887	-
	Expense	1,121,601	1,121,601	-
Street Funds	Revenues	201,707	201,707	-
	Expense	390,000	390,000	-
Utilities Fund	Revenues	1,491,600	2,464,600	(973,000)
	Expense	995,736	2,677,411	(1,681,675)
Sewer Tap Fund	Revenues	935,500	-	935,500
	Expense	1,681,675	-	1,681,675
	Total Revenues	9,832,142	9,832,142	-
	Total Expenses	9,232,108	9,232,108	0

City of Lavon

Preliminary Monthly Financial Report As of 9/30/22

	(New COA) Budget	YTD	Remaining	% Budget
General Fund				
Other Funding	2,050,750	2,050,750		
Revenue	6,021,948	6,131,276	(109,328)	101.82%
Expenses	5,043,096	4,254,223	788,873	84.36%
Ending Resources	3,029,602	3,927,803		
Interest & Sinking				
Beginning Resources	148,083	148,083		
Revenue	1,143,887	1,044,383	99,504	91.30%
Expenses	1,121,601	1,121,128	473	99.96%
Ending Resources	170,369	71,337		
Streets - Tax Funded				
Beginning Resources	302,752	281,218		
Revenue	175,000	258,143	(83,143)	147.51%
Expenses	350,000	9,332	340,668	2.67%
Ending Resources	127,752	530,029		
Streets - Fee Funded				
Beginning Resources	182,659	194,586		
Revenue	26,707	220,984	(194,277)	827.44%
Expenses	40,000	-	40,000	0.00%
Ending Resources	169,366	415,570		
Utilities				
Beginning Resources	627,929	623,022		
Revenue	2,464,600	5,226,552	(2,761,952)	212.06%
Expenses	2,677,411	1,778,687	898,724	66.43%
Ending Resources	415,118	4,070,887		
Sewer Tap				
Beginning Resources	697,411	1,531,286		
Revenue	-	-	-	NA
Expenses	-	-	-	NA
Ending Resources	697,411	1,531,286		
Total				
Total Beg Resources	4,009,584	4,828,945		
Total Revenues	9,832,142	12,881,339	(3,049,197)	131.01%
Total Expenses	9,232,108	7,163,371	2,068,737	77.59%
Total End Resources	4,609,618	10,546,913		

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF SEPTEMBER 30, 2022

GENERAL FUND	ADOPTED / AMENDED 2021-22	YTD	REMAINING BUDGET	% of BUDGET
Source of Funds				
Estimated Beginning Resources	1,975,750	1,975,750	-	100.00%
Bond Proceeds for Professional Serv	75,000	75,000	-	100.00%
General Revenues				
10-00-4001 Property Taxes	1,234,818	1,234,608	210	99.98%
10-00-4040 Sales & Use Tax	500,000	516,287	(16,287)	103.26%
10-00-4045 Mixed Beverage Sales Tax	-	38	(38)	NA
10-00-4060 Franchise Fees	170,000	178,348	(8,348)	104.91%
10-00-4500 Interest Income	12,500	40,316	(27,816)	322.52%
10-00-4690 Sale of Property	-	120	(120)	NA
10-00-4801 Transfer from Utility Fund - Sewer	620,000	99,996	520,004	16.13%
10-00-4802 Transfer from Utility Fund - Solid Waste	172,000	171,996	4	100.00%
10-00-4906 Transfer from CIP - Prof	-	27,923	(27,923)	NA
10-55-4806 Transfer In for CIP	-	19,381	(19,381)	NA
Total General Revenues	2,709,318	2,289,012	420,306	84.49%
Program Revenues				
Administration Revenues				
10-10-4405 Building Rent - LEDC	6,000	6,000	-	100.00%
Total Administration Revenues	6,000	6,000	-	100.00%
Municipal Court Revenues				
10-25-4215 Court Fees	2,000	1,690	310	84.50%
Total Municipal Court Revenues	2,000	1,690	310	84.50%
Police Department Revenues				
10-45-4240 Police - Fines/Fees	40,000	62,428	(22,428)	156.07%
10-45-4245 Police - Warrant Fees/Fines	5,000	1,446	3,554	28.91%
Total Police Department Revenues	45,000	63,873	(18,873)	141.94%
Fire Department Revenues				
10-55-4160 Fire Service Contract	20,500	20,324	176	99.14%
10-55-4650 Developer Contributions	-	55,000	(55,000)	NA
Total Fire Department Revenues	20,500	75,324	(54,824)	367.43%
Parks & Recreation Revenues				
10-65-4130 Facility Rental	4,000	4,213	(213)	105.31%
Total Parks & Recreation Revenues	4,000	4,213	(213)	105.31%
Development Services Revenues				
10-75-4305 General Permits	269,000	374,172	(105,172)	139.10%
10-75-4310 Land Use Application Fees	115,000	99,293	15,707	86.34%
10-75-4315 New Building Permits	1,358,882	1,444,091	(85,209)	106.27%
10-75-4325 Food Service Inspection Permits	6,500	3,642	2,858	56.04%
10-75-4350 OSSF Permits	500	800	(300)	160.00%
10-75-4355 Infrastructure Inspection Fees	1,485,248	1,769,166	(283,918)	119.12%
Total Development Services Revenues	3,235,130	3,691,165	(456,035)	114.10%
Total Program Revenues	3,312,630	3,842,264	(529,634)	115.99%
Total Revenues	6,021,948	6,131,276	(109,328)	101.82%
Total Source of Funds	8,072,698	8,182,026	(109,328)	101.35%

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF SEPTEMBER 30, 2022

GENERAL FUND	ADOPTED / AMENDED 2021-22	YTD	REMAINING BUDGET	% of BUDGET
Expenditures				
Administration				
10-10-5000 Salaries & Wages	372,200	302,524	69,676	81%
10-10-5025 Health Insurance	35,200	26,958	8,242	77%
10-10-5030 Payroll Taxes	28,473	23,023	5,450	81%
10-10-5035 Retirement	56,751	45,125	11,626	80%
10-10-5040 TWC	2,500	6	2,494	0%
10-10-5045 Workers Comp	34,000	38,178	(4,178)	112%
10-10-5100 Office Supplies	8,250	7,800	450	95%
10-10-5101 Council Supplies	1,500	465	1,035	31%
10-10-5107 Community Event Supplies	47,500	45,610	1,890	96%
10-10-5190 Office Furniture & Equipment - not cap	6,500	1,868	4,632	29%
10-10-5200 Phone, Internet	4,500	3,527	973	78%
10-10-5210 Electricity	5,000	6,162	(1,162)	123%
10-10-5220 Natural Gas	8,000	5,297	2,703	66%
10-10-5230 Water	1,000	568	432	57%
10-10-5401 Attorney	60,000	62,115	(2,115)	104%
10-10-5410 Auditor	16,000	10,000	6,000	63%
10-10-5425 Tax Assessor/Collector	2,500	1,800	700	72%
10-10-5430 Central Appraisal District	14,260	15,621	(1,361)	110%
10-10-5440 Professional Services - Other	5,000	11,948	(6,948)	239%
10-10-5510 Advertising	18,500	20,954	(2,454)	113%
10-10-5520 SAAS Contracts (software/app service)	20,000	11,530	8,470	58%
10-10-5540 Cleaning Service	7,500	4,862	2,638	65%
10-10-5545 Election Services	5,500	8,685	(3,185)	158%
10-10-5560 Contract Labor	1,000	661	339	66%
10-10-5589 Sales Tax Incentive Rebate	45,000	36,635	8,365	81%
10-10-5700 Dues & Fees	6,000	5,981	19	100%
10-10-5720 Employee Travel	2,400	1,469	931	61%
10-10-5725 Employee Training	12,500	11,041	1,459	88%
10-10-5730 Staff Development	3,500	625	2,875	18%
Total Administration Operations	831,034	711,038	119,996	86%
Admin Capital Outlay				
10-10-9103 Improvements	16,500	-	16,500	0%
Total Administration Capital Outlay	16,500	-	16,500	0%
Total Administration	847,534	711,038	136,496	84%
Non-Departmental Services				
10-15-5100 Office Supplies SPLIT	8,000	9,123	(1,123)	114%
10-15-5305 Building Maintenance	61,500	38,817	22,683	63%
10-15-5310 Grounds Maintenance	85,612	41,205	44,407	48%
10-15-5440 Professional Services - Other	89,000	125,906	(36,906)	141%
10-15-5460 Insurance - Management Liability	2,811	3,261	(450)	116%
10-15-5460 Insurance - Management Liability	200	-	200	0%
10-15-5470 Insurance - Facilities	15,435	14,074	1,361	91%
10-15-5475 Insurance - Vehicles & Equipment	13,740	16,045	(2,305)	117%
10-15-5525 Technology Services Contract	30,000	36,991	(6,991)	123%
10-15-5601 Office Equipment Leases	6,500	2,548	3,952	39%
Total Non-Departmental Services	312,798	287,969	24,829	92%

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF SEPTEMBER 30, 2022

GENERAL FUND	ADOPTED / AMENDED 2021-22	YTD	REMAINING BUDGET	% of BUDGET
Municipal Court Services				
10-25-5000 Salaries & Wages	59,759	61,722	(1,963)	103%
10-25-5025 Health Insurance	8,800	9,708	(908)	110%
10-25-5030 Payroll Taxes	4,572	4,722	(150)	103%
10-25-5035 Retirement	9,112	7,860	1,252	86%
10-25-5040 TWC	200	99	101	49%
10-25-5100 Office Supplies	2,000	1,370	630	69%
10-25-5402 Judge	9,500	10,613	(1,113)	112%
10-25-5515 Credit Card Contract	1,250	-	1,250	0%
10-25-5546 Jury Service	250	60	190	24%
10-25-5725 Employee Training	1,000	1,203	(203)	120%
Total Municipal Court	96,442	97,357	(915)	101%
Police Department				
10-45-5000 Salaries & Wages	781,671	815,550	(33,879)	104%
10-45-5025 Health Insurance	105,600	94,050	11,550	89%
10-45-5030 Payroll Taxes	59,798	61,136	(1,338)	102%
10-45-5035 Retirement	119,185	114,416	4,769	96%
10-45-5040 TWC	10,000	197	9,803	2%
10-45-5100 Office Supplies	4,750	4,266	484	90%
10-45-5103 Community Policing Supplies	9,000	3,509	5,491	39%
10-45-5105 Child Abuse Interlocal - Supplies	1,500	1,500	-	100%
10-45-5125 Operating Supplies	8,500	913	7,587	11%
10-45-5155 Uniforms	6,500	9,488	(2,988)	146%
10-45-5160 Personal Protection Equipment	5,500	4,323	1,177	79%
10-45-5190 Office Furniture & Equipment - not cap	5,000	4,070	930	81%
10-45-5195 Tools & Equipment - not capitalized	41,000	21,968	19,032	54%
10-45-5200 Phone, Internet	25,500	26,035	(535)	102%
10-45-5210 Electricity	6,000	6,630	(630)	110%
10-45-5230 Water	1,000	534	466	53%
10-45-5240 Fuel	35,000	41,549	(6,549)	119%
10-45-5315 Vehicle Maintenance	25,000	23,243	1,757	93%
10-45-5325 Equipment Maintenance	5,000	4,046	954	81%
10-45-5465 Insurance - Law Enforcement Liability	10,000	10,492	(492)	105%
10-45-5520 SAAS Contracts (software/app service)	27,500	34,572	(7,072)	126%
10-45-5530 Medical Services	1,500	75	1,425	5%
10-45-5540 Cleaning Service	5,000	5,273	(273)	105%
10-45-5548 Dispatch Service	54,711	52,875	1,836	97%
10-45-5551 Inmate Boarding Contract	7,500	5,250	2,250	70%
10-45-5552 Animal Control Service	6,250	6,250	-	100%
10-45-5700 Dues & Fees	1,000	653	347	65%
10-45-5720 Employee Travel	1,000	685	315	69%
10-45-5725 Employee Training	6,000	4,157	1,843	69%
Total Police Operations	1,375,965	1,357,704	18,261	99%
Police Capital Outlay				
10-45-9102 Remodel	3,000	-	3,000	0%
10-45-9220 Vehicle	338,106	136,101	202,005	40%
Total Police Capital Outlay	341,106	136,101	205,005	40%
Total Police Department	1,717,071	1,493,805	223,266	87%

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF SEPTEMBER 30, 2022

GENERAL FUND		ADOPTED / AMENDED 2021-22	YTD	REMAINING BUDGET	% of BUDGET
Fire Services					
10-55-5000	Salaries & Wages	175,000	140,551	34,449	80%
10-55-5025	Health Insurance	20,000	18,237	1,763	91%
10-55-5030	Payroll Taxes	13,388	10,568	2,820	79%
10-55-5035	Retirement	31,150	22,935	8,215	74%
10-55-5040	TWC	2,500	27	2,473	1%
10-55-5100	Office Supplies	2,375	3,464	(1,089)	146%
10-55-5125	Operating Supplies	10,000	10,458	(458)	105%
10-55-5155	Uniforms	9,000	7,690	1,310	85%
10-55-5160	Personal Protection Equipment	95,000	17,568	77,432	18%
10-55-5195	Tools & Equipment - not capitalized	89,000	40,692	48,308	46%
10-55-5200	Phone, Internet	21,750	17,884	3,866	82%
10-55-5210	Electricity	8,000	7,563	437	95%
10-55-5220	Natural Gas	3,000	1,704	1,296	57%
10-55-5230	Water	3,500	989	2,511	28%
10-55-5240	Fuel	15,000	15,073	(73)	100%
10-55-5316	Apparatus Maintenance	45,000	57,260	(12,260)	127%
10-55-5325	Equipment Maintenance	4,500	571	3,929	13%
10-55-5330	Storm Siren O&M	1,000	1,513	(513)	151%
10-55-5520	SAAS Contracts (software/app service)	27,500	26,596	904	97%
10-55-5530	Medical Services	2,000	1,162	838	58%
10-55-5536	Ambulance Service	15,000	15,997	(997)	107%
10-55-5540	Cleaning Service	3,900	3,822	78	98%
10-55-5547	Fire Marshal Contract	5,000	2,835	2,165	57%
10-55-5549	Fire Alarm Monitoring Service	1,000	-	1,000	0%
10-55-5560	Contract Labor	80,000	78,875	1,125	99%
10-55-5700	Dues & Fees	(2,000)	4,775	(6,775)	-239%
10-55-5720	Employee Travel	10,000	82	9,918	1%
	Total Fire Operations	691,563	508,888	182,675	74%
Fire Capital Outlay					
10-55-9103	Improvements	2,500	-	2,500	0%
10-55-9104	Furnishings	29,500	23,377	6,123	79%
10-55-9224	Radios	29,565	58,910	(29,345)	199%
10-55-9225	CIP-22 Outdoor Warning Siren	-	38,762	(38,762)	NA
	Total Fire Capital Outlay	61,565	121,050	(59,485)	197%
	Total Fire Services	753,128	629,938	123,190	84%
Development Services					
10-75-5570	Inspector Services	265,000	262,717	2,283	99%
	Total Development Services	265,000	262,717	2,283	99%

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF SEPTEMBER 30, 2022

GENERAL FUND	ADOPTED / AMENDED 2021-22	YTD	REMAINING BUDGET	% of BUDGET
Public Works Services				
10-80-5000 Salaries & Wages	189,675	163,764	25,911	86%
10-80-5025 Health Insurance	35,200	27,927	7,273	79%
10-80-5030 Payroll Taxes	14,510	12,516	1,994	86%
10-80-5035 Retirement	28,921	24,926	3,994	86%
10-80-5040 TWC	2,500	127	2,373	5%
10-80-5100 Office Supplies	575	1,570	(995)	273%
10-80-5102 MS-4 Educational Supplies	1,000	-	1,000	0%
10-80-5125 Operating Supplies	4,500	444	4,056	10%
10-80-5155 Uniforms	5,000	2,858	2,142	57%
10-80-5195 Tools & Equipment - not capitalized	6,000	3,005	2,995	50%
10-80-5200 Phone, Internet	2,400	3,026	(626)	126%
10-80-5211 Electricity - Street Lights	65,000	55,926	9,074	86%
10-80-5230 Water	1,000	426	574	43%
10-80-5240 Fuel	7,000	8,730	(1,730)	125%
10-80-5305 Building Maintenance	46,000	15,800	30,200	34%
10-80-5310 Grounds Maintenance	18,000	11,133	6,867	62%
10-80-5315 Vehicle Maintenance	7,000	441	6,559	6%
10-80-5325 Equipment Maintenance	10,000	-	10,000	0%
10-80-5335 Streets/Sidewalks Maintenance	10,000	397	9,604	4%
10-80-5340 Sign Maintenance	11,600	4,008	7,592	35%
10-80-5355 Drainage Maintenance	64,000	62,250	1,750	97%
10-80-5385 Mosquito Control	12,000	11,100	900	93%
10-80-5395 Septic System Maintenance	300	-	300	0%
10-80-5415 Engineer	45,000	33,824	11,176	75%
10-80-5530 Medical Services	1,000	45	955	5%
10-80-5565 Code Enforcement Services	2,000	-	2,000	0%
10-80-5570 Inspection Services	182,000	163,676	18,324	90%
10-80-5720 Employee Travel	1,000	64	936	6%
10-80-5725 Employee Training	3,500	-	3,500	0%
Total Public Works Operations	776,681	607,985	168,696	78%
Public Works Capital Outlay				
10-80-9220 Vehicle	149,442	43,442	106,000	29%
10-80-9221 Equipment	18,000	17,743	257	99%
10-80-9222 Heavy Equipment	105,000	102,229	2,771	97%
10-80-9401 CIP Prep & Admin	2,000	-	2,000	0%
Total Capital Outlay	274,442	163,414	111,028	60%
Total Public Works Services	1,051,123	771,399	279,724	73%
Total General Fund Expenditures	5,043,096	4,254,223	788,873	84%
Ending Resources (Net)				
	3,029,602	3,927,803		
	60%	92%		
	1,260,774	1,063,556		
	1,768,828	2,864,248		

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF SEPTEMBER 30, 2022

DEBT SERVICE (I&S) FUND	ADOPTED/ AMENDED 2021-22	YTD	REMAINING BUDGET	% OF BUDGET
Beginning Resources	148,083	148,083	-	100%
REVENUE				
50-00-4005 Property Taxes - I&S	1,028,887	1,034,425	(5,538)	101%
50-00-4005 Property Taxes - I&S	-	-	-	NA
50-00-4005 Property Taxes - I&S	-	-	-	NA
50-00-4517 Interest - IB I&S	-	9,957	(9,957)	NA
50-00-4801 Transfer from Utility Fund - I&S	115,000	-	115,000	0%
Total Revenues	1,143,887	1,044,383	99,504	
EXPENDITURES				
50-10-5820 2020 GO Ref Bonds Principal	465,000	465,000	-	100%
50-10-5821 2020 GO Ref Bonds Interest	33,450	33,450	-	100%
50-10-5822 2020 CO Principal	105,000	105,000	-	100%
50-10-5823 2020 CO Interest	490,650	490,650	-	100%
50-10-5790 Debt Administration	5,000	4,527	473	91%
50-55-5690 2013 Spart Fire Truck Lease	22,501	22,501	(0)	100%
Total Expenditures	1,121,601	1,121,128	473	
Ending Resources	170,369	71,337		

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF SEPTEMBER 30, 2022

STREET FUNDS	Maintenance/Construction	ADOPTED / AMENDED 2021-2022	YTD	REMAINING BUDGET	% OF BUDGET
Funded by Street Maintenance Sales Tax					
Beginning Resources		302,752	281,218	21,534	93%
Street Repair Fund Revenue					
17-00-4041	Sales Tax - Dedicated Streets	175,000	258,143	(83,143)	148%
	Total Street Repair Fund Revenue	175,000	258,143	(83,143)	
Street Repair Fund Expenditure					
17-80-5335	Street Maintenance	350,000	9,332	340,668	3%
			9,332	#VALUE!	
	Total Street Repair Expenditure	350,000	9,332	340,668	
			394,450	(394,450)	#DIV/0!
			394,450	(394,450)	#DIV/0!
			403,782	(403,782)	#DIV/0!
Ending Resources		127,752	530,029		
Funded by Annexation Fees					
Beginning Resources		182,659	194,586	(11,927)	107%
Street Repair Revenue					
23-80-4210	Capital Recovery Fees - Lavon Farms	26,707	17,184	9,523	64%
31-80-4210	Annexation Fees - Trails of Lavon	-	65,100	(65,100)	NA
32-80-4210	Annexation Fees - Elevon	-	138,700	(138,700)	NA
	Total Street Repair Revenue	26,707	220,984	(194,277)	
Street Repair Fund Expenditure					
not setup	not setup	40,000	-	40,000	0%
	Total Street Repair Expenditure	40,000	-	40,000	
Ending Resources		169,366	415,570		

CITY OF LAVON
REVENUE AND EXPENSE REPORT
AS OF SEPTEMBER 30, 2022

UTILITY FUND		ADOPTED 2021-2022	YTD	REMAINING BUDGET	% OF BUDGET
Beginning Resources		627,929	623,022	4,907	99%
Revenues					
Administration					
20-00-4202	Administration Fee	-	-	-	NA
20-00-4520	Interest - IB Utility	-	8,706	(8,706)	NA
20-00-4521	Interest - IB Sewer Tap	500	10,965	(10,465)	2193%
20-10-4240	Police - Fines/Fees	-	1,067	(1,067)	NA
20-85-4299	Late Fees	-	(40)	40	NA
	Total Administration	500	20,698	(20,198)	4140%
Solid Waste					
20-86-4115	Solid Waste Income	663,600	730,948	(67,348)	110%
	Total Solid Waste	663,600	730,948	(67,348)	110%
Sanitary Sewer					
20-85-4110	Sewer Charges	828,000	947,447	(119,447)	114%
20-85-4202	Administration Fee	25,000	53,000	(28,000)	212%
20-85-4230	Sewer Tap Fee	900,000	1,431,250	(531,250)	159%
20-85-4231	Bear Creek Trunk CRF	35,000	72,638	(37,638)	208%
20-85-4299	Late Fees	12,500	37,918	(25,418)	303%
20-85-4330	Online Permit Payments		2,653	(2,653)	NA
20-85-4650	Developer Contrib		1,930,000	(1,930,000)	NA
	Total Sanitary Sewer	1,800,500	4,474,906	(2,674,406)	249%
	Total Revenue	2,464,600	5,226,552	(2,761,952)	212%
UTILITY FUND EXPENDITURES					
Solid Waste					
20-86-5100	Office Supplies	8,500	9,956	(1,456)	117%
20-86-5104	Billing Supplies	11,000	2,173	8,827	20%
20-86-5190	Office Furniture & Equipment	500	390	110	78%
20-86-5515	Credit Card Contract	3,500	1,104	2,396	32%
20-86-5520	SAAS Contracts	35,000	28,443	6,557	81%
20-86-5595	Solid Waste Contract	482,236	504,763	(22,527)	105%
20-86-5785	Sales Tax	48,000	52,742	(4,742)	110%
20-86-5802	Transfer to General Fund	172,000	171,996	4	100%
	Total Solid Waste	760,736	771,568	(10,832)	101%
Sanitary Sewer					
20-85-4231	Bear Creek Trunk Recovery Fee	20,000	-	20,000	0%
20-85-5210	Electricity	64,000	57,192	6,808	89%
20-85-5390	Sewer System Maintenance	40,000	7,392	32,608	18%
20-85-5590	NTMWD	482,675	472,319	10,356	98%
20-85-5801	Transfer to General Fund	620,000	99,996	520,004	16%
20-85-5804	Transfer to Debt Service	115,000	-	115,000	0%
20-85-9422	Elavon WWTP Construction	-	358,575	(358,575)	NA
20-85-9423	Sewer System Improvements	275,000	11,645	263,355	4%
not set up	not set up	300,000	-	300,000	0%
	Total Sanitary Sewer	1,916,675	1,007,119	909,556	53%
	Total Expenditure	2,677,411	1,778,687	898,724	66%
Ending Resources		415,118	4,070,887		

CITY OF LAVON
REVENUE AND EXPENSE REPORT
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SEWER TAP FUND	NEW COA			
	ADOPTED/ AMENDED 2021-2022	YTD	REMAINING BUDGET	% OF BUDGET
Beginning Resources	697,411	1,081,286	(383,875)	155%
Transfer In for Expansion/Maint	-	450,000	(450,000)	NA
SEWER TAP FUND REVENUE				
20-85-4230 Sewer Tap Fee	-	-	-	NA
20-00-4521 Interest - IB Sewer Tap	-	-	-	NA
20-85-4231 Bear Creek Trunk Recovery Fee	-	-	-	NA
Total Sewer Tap Fund Revenue	-	-	-	NA
SEWER TAP FUND EXPENDITURES				
20-85-5390 Sewer System Maintenance	-	-	-	NA
20-85-9422 Elevon WWTP	-	-	-	NA
20-85-9423 Sewer System Improvements	-	-	-	NA
20-85-5590 NTMWD	-	-	-	NA
not set up not set up	-	-	-	NA
20-85-5804 Transfer to Debt Service	-	-	-	NA
20-85-5210 Electricity	-	-	-	NA
20-85-4231 Bear Creek Trunk Recovery Fee	-	-	-	NA
Total Sewer Tap Fund Expenditures	-	-	-	NA