

**CITY OF LAVON, TEXAS**  
**ORDINANCE NO. 2019-05-02**

Budget Amendment #1 Fiscal Year 2018-2019

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAVON, TEXAS AMENDING ORDINANCE NO. 2018-09-02 THAT APPROVED AND ADOPTED A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2018 THROUGH SEPTEMBER 30, 2019 TO AMEND ADOPTED REVENUES AND EXPENDITURES OF THE BUDGET; AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Lavon, Texas has adopted, amended and approved a budget of the expenditures and revenues of all City Departments, Divisions and Offices for the Fiscal Year 2018-2019; 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 covering the fiscal year aforesaid; 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 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 7<sup>th</sup> day of May 2019.

  
\_\_\_\_\_  
Vicki Sanson, Mayor

**ATTEST:**

  
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Kim Dobbs, City Administrator/City Secretary



**CITY OF LAVON, TEXAS**  
**ORDINANCE NO. 2019-05-02**

**EXHIBIT A**

FY 18-19 Budget Amendment #1

**FY 2018-19 BUDGET  
AMENDMENT #1**

5/3/2019

		2018-19 ADOPTED BUDGET	PROPOSED AMENDMENT 05-07-2019	Amendment Allocation		NOTES
				DEBIT	CREDIT	
<b>GENERAL FUND</b>						
<b>Revenue Accounts</b>						
Taxes	10-1601 Property Tax	\$ 987,176	\$ 709,633	\$ 277,543		allocate M&O rate adjustment to I&S
Oper	10-1502 New Bldg Permit Fees	\$ 20,000	\$ 30,006		\$ 10,006	greater than anticipated
Oper	10-1513 Infrastructure Insp Fees	\$ 75,000	\$ 139,800		\$ 64,800	timing of subdivision infrastructure
Prior Yr	10-1570 Prior Year Carryover	\$ 205,564	\$ 482,462		\$ 276,898	proj exp unrealized and inc rev
<b>Total Revenue</b>				\$ 277,543	\$ 351,704	
<b>Expenditure Accounts</b>						
Admin	30-6060 Computer Software	\$ 5,500	\$ 15,200	\$ 9,700		accg software - more exp than estimated
Admin	30-6104 Community Events	\$ 5,000	\$ 6,000	\$ 1,000		additional events and promotions
Admin	30-6450 Sales Tax Rebate	\$ 5,000	\$ 15,000	\$ 10,000		higher sales tax rect on new homes
Fire	50-8113 FD Furnishings	\$ 11,800	\$ 28,000	\$ 16,200		projected exp delayed from FY 17-18
Fire	40-5008 Cleaning	\$ 2,400	\$ 1,600		\$ 800	volunteers to clean EOC
Fire	40-5010 IT	\$ 1,750	\$ 6,150	\$ 4,400		\$3200 report software + 1200 internet
Fire	40-7003 Siren Maint		\$ 5,300	\$ 5,300		\$3500 unanticipated maintenance
Fire	40-6210 Fire Services General	\$ 2,000	\$ 1,000		\$ 1,000	less than anticipated
Fire	42-6205 Payroll	\$ 65,331	\$ 61,500		\$ 3,831	salary lapse - transition
Fire	42-6206 Health Ins	\$ 8,501	\$ 7,200		\$ 1,300	premium lapse- transition
Police	40-6451 Radio	\$ 5,000	\$ 10,000	\$ 5,000		\$5000 unanticipated repeater
PW	40-6914 Lightbars	\$ -	\$ 2,500	\$ 2,500		replace one lightbar
PW	40-6155 Grounds Maint	\$ 12,500	\$ 17,000	\$ 4,500		added median west of SH 205
Transfer	50-8200 TIF Fund	\$ 155,000	\$ -		\$ 155,000	funded from I&S transfer
Outsour	50-8412 MS 4 Execution	\$ 4,500	\$ 27,500	\$ 23,000		5-year renewal due earlier than expected
<b>Total Expenditure</b>				\$ 81,600	\$ 161,931	
<b>Total revenue and expenditure</b>				\$ 359,143	\$ 513,635	
<b>Net change</b>					\$ 154,492	
<b>LEDC</b>						
<b>Revenue Accounts</b>						
	Carryover	\$ 97,000	\$ 98,159		\$ 1,159	adjust per prior year - year end
<b>Total Revenue</b>				\$ -	\$ 1,159	
<b>Expenditure Accounts</b>						
	3-1c Auditor	\$ 1,500	\$ 3,200	\$ 1,700		bill incurred prior year for two pmts this fy
<b>Total Expenditure</b>				\$ 1,700	\$ -	
<b>Total revenue and expenditure</b>				\$ 1,700	\$ 1,159	
<b>Net change to debt service fund reserve</b>					\$ (541)	
<b>DEBT SERVICE</b>						
<b>Revenue Accounts</b>						
	10-3750 Property Tax	\$ 464,279	\$ 738,254		\$ 277,543	allocate I&S rate adjustment; TIF; reserve
<b>Total Revenue</b>				\$ -	\$ 277,543	
<b>Expenditure Accounts</b>						
	90-_____ Transfer to TIF fund	\$ -	\$ 187,733	\$ 187,733		previously GF 50-8200 - \$155,000
<b>Total Expenditure</b>				\$ 187,733	\$ -	
<b>Total revenue and expenditure</b>				\$ 187,733	\$ 277,543	
<b>Net change to debt service fund reserve</b>					\$ 89,810	
<b>TIF FUND</b>						
<b>Revenue Accounts</b>						
	10-1320 City of Lavon Contribution	\$ 152,933	\$ 188,000		\$ 35,067	rate allocation for TIF and reserve
<b>Total Revenue</b>				\$ -	\$ 35,067	
<b>Net change to TIF Fund balance- city</b>					\$ 35,067	