

CITY OF LAVON, TEXAS  
ORDINANCE NO. 2024-09-05

Budget Amendment #2 - Fiscal Year 2023-2024

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAVON, TEXAS AMENDING ORDINANCE NO. 2023-08-07, THAT APPROVED AND ADOPTED A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024 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 and approved a budget of the expenditures and revenues of all City Departments, Divisions and Offices for the Fiscal Year 2023-24; and

**WHEREAS**, pursuant to the Home Rule Charter of the City, 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 2023-24 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 17<sup>th</sup> day of September 2024.

  
Vicki Sanson, Mayor



**ATTEST:**

  
Rae Norton, City Secretary

**ORDINANCE NO. 2024-09-05**

**EXHIBIT A**

# City of Lavon

## FY24 Budget Amendment

### 9/17/2024

	Budget As Adopted 8/15/2023	Budget Amendment Proposed	Changes
<b>General Fund</b>			
Revenues	6,415,484	6,535,674	120,190
Expense	8,820,935	9,549,275	728,340
<b>Interest &amp; Sinking Fund</b>			
Revenues	1,191,490	1,763,900	572,410
Expense	1,739,270	2,254,680	515,410
<b>Streets - Tax Funded</b>			
Revenues	350,000	350,000	-
Expense	450,000	450,000	-
<b>Streets - Fee Funded</b>			
Revenues	-	-	-
Expense	200,000	200,000	-
<b>Mun Court Security Fund</b>			
Revenues	4,000	4,000	-
Expense	2,400	2,400	-
<b>Utilities Fund</b>			
Revenues	4,635,694	4,635,694	-
Expense	7,550,760	7,550,760	-
Total Revenues	12,596,668	13,289,268	692,600
Total Expenses	18,763,365	20,007,115	1,243,750

# City of Lavon

## FY24 Budget Amendment - Capital Projects

### 9/17/2024

CIP	GL	Project Name	Amended Budget FY24	Proposed Amendment	Changes
CIP-38	9419	Lavon North WWTP (Elevon WWTP)	9,806,925	9,806,925	-
CIP-42	9424	Lavon East WWTP	-	30,210	30,210
CIP-21	9412	Bear Creek WWTP Exp 4	3,400,000	3,400,000	-
CIP-15	9410	Citywide Park & Trail improvement	1,530,000	2,101,283	571,283
CIP-15A	9410	Park & Trail Improv - Bear Creek Crossing	370,283	-	(370,283)
CIP-16	9411	Lake Road Paving - Phase 1	1,089,050	1,089,050	-
CIP-24A	9413	Bently Farms PH 1 Paving & Storm	535,756	535,756	-
CIP-22b	9225	Outdoor Storm Siren	55,000	55,000	-
CIP-11	9408	CR 484 paving	1,636,200	1,636,200	-
CIP-19c	9223	Fire Engine Replacement	1,400,000	1,400,000	-
CIP-39	9420	Presidents/Lavon Trail Pkwy Intersection	310,000	310,000	-
CIP-40		Lavon Trail Pkwy - Presidents to Rosewood	715,100	715,100	-
CIP-41		CR 483 Street Reconstruction	200,000	200,000	-
CIP-9	9105	FD/PW Facility Expansion (incl CIP-26)	1,347,244	1,347,244	-
CIP-3a	9404	North Geren/Windmill Intersection drainage	53,780	450,780	397,000
CIP-3b		Street Rehab - Lincoln, others	163,000	-	(163,000)
CIP-3c		CR 483 @ FM 2755 Repaving	179,000	-	(179,000)
CIP-35	9417	Rosewood (CR 483) - Lavon Farms to Lavon Trail Pkwy	1,876,600	1,876,600	-
CIP-36		Lake Road paving - Phase 2	1,340,000	1,340,000	-
CIP-24B	9413	Bently Farms PH 2 Paving & Storm	2,270,000	2,270,000	-
CIP-20	9051	Strategic Property Acquisition	-	14,250	14,250
CIP-30	9414	Forder Ct. Improvements	-	51,000	51,000
		<b>Total</b>	<b>28,277,938</b>	<b>28,629,398</b>	<b>351,460</b>

# City of Lavon

## Budget Amendment Detail

### 9/17/2024

	Budget	YTD	Projected Year End	Proposed Amendment	Change
<b>General Fund</b>					
Other Funding	5,403,531	5,403,531	5,403,531	5,403,531	
Revenue	6,415,484	9,898,343	10,431,579	6,535,674	120,190
Expenses	8,820,935	6,391,721	7,366,676	9,549,275	728,340
Ending Resources	2,998,079	8,910,154	8,468,434	2,389,929	
<b>Interest &amp; Sinking</b>					
Beginning Resources	732,866	732,866	732,866	732,866	
Revenue	1,191,490	1,749,158	1,750,401	1,763,900	572,410
Expenses	1,739,270	2,247,075	2,247,075	2,254,680	515,410
Ending Resources	185,086	234,949	236,193	242,086	
<b>Streets - Tax Funded</b>					
Beginning Resources	936,216	936,216	936,216	936,216	
Revenue	350,000	419,144	457,247	350,000	-
Expenses	450,000	95,125	103,773	450,000	-
Ending Resources	836,216	1,260,235	1,289,691	836,216	
<b>Streets - Fee Funded</b>					
Beginning Resources	415,570	415,570	415,570	415,570	
Revenue	-	-	-	-	-
Expenses	200,000	-	-	200,000	-
Ending Resources	215,570	415,570	415,570	215,570	
<b>Municipal Court Security</b>					
Beginning Resources	20,890	20,890	20,890	20,890	
Revenue	4,000	2,506	2,733	4,000	-
Expenses	2,400	1,500	1,636	2,400	-
Ending Resources	22,490	21,896	21,987	22,490	
<b>Utilities</b>					
Beginning Resources	7,320,349	7,320,349	7,320,349	7,320,349	
Revenue	4,635,694	8,286,995	8,535,780	4,635,694	-
Expenses	7,550,760	2,211,530	2,333,305	7,550,760	-
Ending Resources	4,405,283	13,395,815	13,522,824	4,405,283	
Total Beginning Resources	14,829,422	14,829,422	14,829,422	14,829,422	-
Total Revenues	12,596,668	20,356,145	21,177,742	13,289,268	692,600
Total Expenses	18,763,365	10,946,950	12,052,465	20,007,115	1,243,750
Total End Resources	8,662,724	24,238,618	23,954,699	8,111,574	-

<b>General Fund</b>		<b>ADOPTED/ AMENDED 2023-24</b>	<b>YTD 08/2024</b>	<b>Projected Year End</b>	<b>Proposed Amendment</b>	<b>Change</b>
<b>ESTIMATED BEGINNING RESOURCES</b>						
	Est. Beg. Resources - Unrestricted	1,601,084	1,601,084	1,601,084	1,601,084	-
	Est. Beg. Resources - Assigned for Capital	3,802,447	3,802,447	3,802,447	3,802,447	-
<b>REVENUES</b>						
<b>Taxes</b>						
10-00-4001	Property Taxes	2,811,584	2,802,518	2,802,518	2,811,584	-
10-00-4040	Sales & Use Tax	700,000	838,286	914,494	700,000	-
10-00-4045	Mixed Beverage Sales Tax	2,500	2,040	2,226	2,500	-
10-00-4060	Franchise Fees	195,000	250,008	272,736	195,000	-
	<b>Total Taxes</b>	<b>3,709,084</b>	<b>3,892,853</b>	<b>3,991,974</b>	<b>3,709,084</b>	-
<b>Other General Government</b>						
10-00-4500	Interest Income	75,000	166,290	181,408	75,000	-
10-00-4690	Sale of Property	-	75	75	-	-
10-00-4799	Miscellaneous Revenue	5,000	47,775	47,775	5,000	-
	<b>Total Other General Government</b>	<b>80,000</b>	<b>214,141</b>	<b>229,258</b>	<b>80,000</b>	-
<b>Transfers In</b>						
10-00-4801	Transfer from Utility Fund - Sewer	695,000	695,000	695,000	695,000	-
10-00-4802	Transfer from Utility Fund - Solid Waste	144,000	144,000	144,000	144,000	-
	<b>Total Transfers</b>	<b>839,000</b>	<b>839,000</b>	<b>839,000</b>	<b>839,000</b>	-
<b>Administration</b>						
10-10-4101	PID Administrative Services	33,000	30,000	30,000	33,000	-
10-10-4405	Building Rent - LEDC	6,000	6,000	6,000	6,000	-
10-10-4602	Donations - City Programs	-	3,333	3,333	-	-
	<b>Total Administration</b>	<b>39,000</b>	<b>39,333</b>	<b>39,333</b>	<b>39,000</b>	-
<b>Municipal Court</b>						
10-25-4215	Court Fees	3,500	2,902	3,166	3,500	-
10-25-4219	Court - Payment Plan Fees	-	815	889	-	-
	<b>Total Municipal Court</b>	<b>3,500</b>	<b>3,717</b>	<b>4,055</b>	<b>3,500</b>	-
<b>Police Department</b>						
10-45-4195	Program Fees	-	855	855	-	-
10-45-4240	Police - Fines/Fees	100,000	67,207	73,317	100,000	-
10-45-4245	Police - Warrant Fees/Fines	3,500	1,413	1,541	3,500	-
10-45-4455	Grant Revenue	-	25,671	25,671	25,670	25,670
	<b>Total Police Department</b>	<b>103,500</b>	<b>95,146</b>	<b>101,384</b>	<b>129,170</b>	<b>25,670</b>
<b>Fire Department</b>						
10-55-4160	Fire Service Contract	110,000	181,792	181,792	110,000	-
10-55-4455	Grant Revenue	-	12,920	12,920	12,920	12,920
10-55-4602	Donations	-	1,200	1,200	-	-
	<b>Total Fire Department</b>	<b>110,000</b>	<b>195,912</b>	<b>195,912</b>	<b>122,920</b>	<b>12,920</b>
<b>Parks &amp; Rec Department</b>						
10-65-4130	Facility Rental	500	-	-	500	-
10-65-4440	Lavon EDC Funding	-	81,607	81,607	81,600	81,600
	<b>Total Parks &amp; Rec Department</b>	<b>500</b>	<b>81,607</b>	<b>81,607</b>	<b>82,100</b>	<b>81,600</b>
<b>Development Services</b>						
10-75-4271	Residential Rental Property Registration	30,000	21,775	23,755	30,000	-
10-75-4305	General Permits	225,000	395,290	431,225	225,000	-
10-75-4310	Land Use Application Fees	45,000	89,486	97,622	45,000	-
10-75-4315	New Building Permits	725,000	3,045,344	3,322,193	725,000	-
10-75-4325	Food Service Inspection Permits	5,500	5,546	6,050	5,500	-
10-75-4350	OSSF Permits	400	400	436	400	-
10-75-4355	Infrastructure Inspection Fees	500,000	978,794	1,067,775	500,000	-
	<b>Total Development Services</b>	<b>1,530,900</b>	<b>4,536,634</b>	<b>4,949,056</b>	<b>1,530,900</b>	-

<b>General Fund</b>	<b>ADOPTED/ AMENDED 2023-24</b>	<b>YTD 08/2024</b>	<b>Projected Year End</b>	<b>Proposed Amendment</b>	<b>Change</b>
<b>Total General Fund Revenues</b>	<b>6,415,484</b>	<b>9,898,343</b>	<b>10,431,579</b>	<b>6,535,674</b>	<b>120,190</b>
<b>Total Source of Funds</b>	<b>11,819,015</b>	<b>15,301,874</b>	<b>15,835,110</b>	<b>11,939,205</b>	<b>120,190</b>

<b>General Fund</b>	<b>ADOPTED/ AMENDED 2023-24</b>	<b>YTD 08/2024</b>	<b>Projected Year End</b>	<b>Proposed Amendment</b>	<b>Change</b>
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**EXPENDITURES**

**Administration Services**

10-10-5000	Salaries & Wages	408,000	386,002	436,350	408,000	-
10-10-5011	Overtime	-	225	246	500	500
10-10-5025	Health Insurance	60,000	40,845	44,558	60,000	-
10-10-5030	Payroll Taxes	31,212	29,240	31,898	31,212	-
10-10-5035	Retirement	72,787	69,108	75,391	72,787	-
10-10-5040	TWC	80	672	733	80	-
10-10-5045	Workers Comp	615	779	849	615	-
10-10-5100	Office Supplies	4,500	2,948	3,216	4,500	-
10-10-5101	Council Supplies	1,500	856	933	1,500	-
10-10-5107	Community Event Supplies	25,500	16,473	17,970	25,500	-
10-10-5190	Office Furniture & Equipment - not cap	3,000	1,152	1,257	3,000	-
10-10-5200	Phone, Internet	4,500	2,989	3,586	4,500	-
10-10-5210	Electricity	6,500	5,443	6,532	6,500	-
10-10-5220	Natural Gas	6,120	5,116	6,139	6,120	-
10-10-5230	Water	780	481	577	780	-
10-10-5401	Attorney	45,000	38,884	42,419	45,000	-
10-10-5410	Auditor	16,000	13,500	13,500	16,000	-
10-10-5425	Tax Assessor/Collector	2,500	2,470	2,470	2,500	-
10-10-5430	Central Appraisal District	25,027	27,413	27,413	25,027	-
10-10-5440	Professional Services - Other	36,000	117,366	128,036	130,000	94,000
10-10-5510	Advertising	18,930	14,306	15,607	18,930	-
10-10-5520	SAAS Contracts (software/app service)	25,000	19,437	21,204	25,000	-
10-10-5540	Cleaning Service	7,000	6,428	7,012	7,000	-
10-10-5545	Election Services	8,000	6,673	7,279	8,000	-
10-10-5589	Sales Tax Incentive Rebate	50,000	80,365	80,365	80,000	30,000
10-10-5700	Dues & Fees	6,320	7,433	8,109	6,320	-
10-10-5720	Employee Travel	4,200	8,556	9,333	4,200	-
10-10-5725	Employee Training	7,500	2,304	2,514	7,500	-
10-10-5730	Staff Development	3,500	2,922	3,188	3,500	-
	<b>Total Administration Operations</b>	<b>880,071</b>	<b>910,384</b>	<b>998,684</b>	<b>1,004,571</b>	<b>124,500</b>

**Admin Capital Outlay**

10-10-9103	Improvements	5,000	-	-	5,000	-
	<b>Total Admin Capital Outlay</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
	<b>Total Admin Services</b>	<b>885,071</b>	<b>910,384</b>	<b>998,684</b>	<b>1,009,571</b>	<b>124,500</b>

**Non-Departmental**

10-15-5100	Office Supplies	10,000	8,024	8,753	10,000	-
10-15-5305	Building Maintenance	25,000	4,137	4,513	25,000	-
10-15-5310	Grounds Maintenance	2,000	320	349	2,000	-
10-15-5440	Professional Services - Other	75,000	60,303	65,785	75,000	-
10-15-5460	Insurance - Management Liability	3,815	3,778	3,778	3,815	-
10-15-5470	Insurance - Facilities	15,061	17,696	17,696	15,061	-
10-15-5475	Insurance - Vehicles & Equipment	15,836	20,501	20,501	15,836	-
10-15-5520	SAAS Contracts (software/app service)	-	2,600	2,836	2,900	2,900
10-15-5525	Technology Services Contract	32,500	48,415	52,816	32,500	-
10-15-5601	Office Equipment Leases	4,530	5,071	5,532	4,530	-
	<b>Total Non-Departmental Operations</b>	<b>183,741</b>	<b>170,844</b>	<b>182,560</b>	<b>186,641</b>	<b>2,900</b>

**Non-Departmental Capital Outlay**

10-15-9103	Improvements	22,000	29,891	29,891	30,000	8,000
	<b>Total Non-Departmental Capital Outlay</b>	<b>22,000</b>	<b>29,891</b>	<b>29,891</b>	<b>30,000</b>	<b>8,000</b>
	<b>Total Non-Departmental</b>	<b>205,741</b>	<b>200,736</b>	<b>212,451</b>	<b>216,641</b>	<b>10,900</b>



<b>General Fund</b>		<b>ADOPTED/ AMENDED 2023-24</b>	<b>YTD 08/2024</b>	<b>Projected Year End</b>	<b>Proposed Amendment</b>	<b>Change</b>
<b>Municipal Court Services</b>						
10-25-5000	Salaries & Wages	57,500	51,851	58,614	57,500	-
10-25-5025	Health Insurance	12,000	10,087	11,004	12,000	-
10-25-5030	Payroll Taxes	4,399	3,967	4,327	4,399	-
10-25-5035	Retirement	10,258	9,289	10,134	10,258	-
10-25-5040	TWC	20	135	147	20	-
10-25-5045	Workers Comp	123	156	170	123	-
10-25-5100	Office Supplies	2,000	900	982	2,000	-
10-25-5402	Judge	6,450	5,369	5,857	6,450	-
10-25-5403	Prosecutor	9,200	9,263	10,105	9,200	-
10-25-5515	Credit Card Contract	-	40	44	50	50
10-25-5546	Jury Service	250	-	-	250	-
10-25-5725	Employee Training	1,000	-	-	1,000	-
	<b>Total Municipal Court</b>	<b>103,200</b>	<b>91,056</b>	<b>101,383</b>	<b>103,250</b>	<b>50</b>
<b>Police Services</b>						
10-45-5000	Salaries & Wages	1,409,000	1,081,751	1,252,849	1,409,000	-
10-45-5011	Overtime	-	307	613	1,000	1,000
10-45-5025	Health Insurance	223,000	157,380	171,688	223,000	-
10-45-5030	Payroll Taxes	107,789	81,399	88,799	107,789	-
10-45-5035	Retirement	240,662	187,860	204,938	240,662	-
10-45-5040	TWC	240	2,664	2,906	240	-
10-45-5045	Workers Comp	25,456	34,434	37,564	25,456	-
10-45-5100	Office Supplies	5,500	8,808	9,609	5,500	-
10-45-5103	Community Policing Supplies	13,500	8,550	9,328	13,500	-
10-45-5105	Child Abuse Interlocal - Supplies	1,500	1,500	1,636	1,500	-
10-45-5125	Operating Supplies	8,500	1,283	1,399	8,500	-
10-45-5155	Uniforms	12,000	12,712	13,868	12,000	-
10-45-5160	Personal Protection Equipment	10,900	30,504	33,277	36,570	25,670
10-45-5190	Office Furniture & Equipment - not cap	15,500	9,011	9,830	15,500	-
10-45-5195	Tools & Equipment - not capitalized	45,000	39,243	42,810	45,000	-
10-45-5200	Phone, Internet	35,000	21,465	25,758	35,000	-
10-45-5210	Electricity	12,000	8,841	10,609	12,000	-
10-45-5230	Water	1,000	582	698	1,000	-
10-45-5240	Fuel	45,000	35,629	42,755	45,000	-
10-45-5305	Building Maintenance	-	3,187	3,476	3,500	3,500
10-45-5315	Vehicle Maintenance	40,000	23,936	26,112	40,000	-
10-45-5325	Equipment Maintenance	5,000	4,968	5,420	5,000	-
10-45-5465	Insurance - Law Enforcement Liability	11,834	15,855	15,855	11,834	-
10-45-5520	SAAS Contracts (software/app service)	53,000	67,416	73,544	53,000	-
10-45-5530	Medical Services	1,500	790	862	1,500	-
10-45-5540	Cleaning Service	7,000	11,357	12,389	7,000	-
10-45-5548	Dispatch Service	79,536	76,296	83,232	79,536	-
10-45-5551	Inmate Boarding Contract	10,000	8,875	9,682	10,000	-
10-45-5552	Animal Control Service	6,250	6,250	6,818	6,250	-
10-45-5700	Dues & Fees	2,000	165	180	2,000	-
10-45-5720	Employee Travel	2,200	2,229	2,431	2,200	-
10-45-5725	Employee Training	9,200	8,539	9,315	9,200	-
	<b>Total Police Operations</b>	<b>2,439,066</b>	<b>1,953,783</b>	<b>2,210,251</b>	<b>2,469,236</b>	<b>30,170</b>
<b>Police Capital Outlay</b>						
10-45-9102	Remodel	5,000	25,275	25,275	5,000	-
10-45-9104	Furnishings	36,600	6,493	6,493	36,600	-
10-45-9220	Vehicle	310,000	384,953	574,953	575,000	265,000
10-45-9221	Equipment	58,000	42,624	42,624	58,000	-
10-45-9224	Radios	-	-	36,000	36,000	36,000
	<b>Total Police Capital Outlay</b>	<b>409,600</b>	<b>459,344</b>	<b>685,344</b>	<b>710,600</b>	<b>301,000</b>

General Fund	ADOPTED/ AMENDED 2023-24	YTD 08/2024	Projected Year End	Proposed Amendment	Change
Total Police Services	2,848,666	2,413,127	2,895,595	3,179,836	331,170

<b>General Fund</b>		<b>ADOPTED/ AMENDED 2023-24</b>	<b>YTD 08/2024</b>	<b>Projected Year End</b>	<b>Proposed Amendment</b>	<b>Change</b>
<b>Fire Services</b>						
10-55-5000	Salaries & Wages	816,000	780,699	882,529	816,000	-
10-55-5025	Health Insurance	115,000	94,214	102,779	115,000	-
10-55-5030	Payroll Taxes	62,424	59,181	64,561	62,424	-
10-55-5035	Retirement	141,114	136,644	149,066	141,114	-
10-55-5040	TWC	100	1,474	1,607	100	-
10-55-5045	Workers Comp	7,926	24,275	26,482	7,926	-
10-55-5100	Office Supplies	4,000	6,203	6,767	4,000	-
10-55-5125	Operating Supplies	15,000	7,705	8,406	15,000	-
10-55-5130	EMS Supplies	-	15,181	16,561	17,000	17,000
10-55-5155	Uniforms	15,000	17,640	19,244	15,000	-
10-55-5160	Personal Protection Equipment	25,000	19,230	20,978	25,000	-
10-55-5195	Tools & Equipment - not capitalized	44,000	4,198	4,580	44,000	-
10-55-5200	Phone, Internet	20,000	5,673	6,189	20,000	-
10-55-5210	Electricity	12,000	5,563	6,069	12,000	-
10-55-5220	Natural Gas	3,440	1,883	2,054	3,440	-
10-55-5230	Water	1,200	879	959	1,200	-
10-55-5240	Fuel	15,000	14,659	15,991	15,000	-
10-55-5305	Building Maintenance	-	6,013	6,559	6,500	6,500
10-55-5315	Vehicle Maintenance	3,000	1,762	1,922	3,000	-
10-55-5316	Apparatus Maintenance	45,000	50,868	55,493	45,000	-
10-55-5325	Equipment Maintenance	5,000	9,952	10,857	5,000	-
10-55-5330	Storm Siren O&M	500	5,022	5,479	500	-
10-55-5440	Professional Services - Other	17,000	17,300	18,873	17,000	-
10-55-5520	SAAS Contracts (software/app service)	26,000	26,560	28,975	26,000	-
10-55-5530	Medical Services	25,000	90	98	25,000	-
10-55-5536	Ambulance Service	21,000	16,823	18,352	21,000	-
10-55-5540	Cleaning Service	3,900	2,313	2,523	3,900	-
10-55-5547	Fire Marshal Contract	3,000	2,835	3,093	3,000	-
10-55-5549	Fire Alarm Monitoring Service	1,000	940	1,025	1,000	-
10-55-5560	Contract Labor	75,000	48,900	53,345	75,000	-
10-55-5700	Dues & Fees	6,000	1,567	1,710	6,000	-
10-55-5720	Employee Travel	5,000	2,585	2,821	5,000	-
10-55-5725	Employee Training	10,000	10,185	11,110	22,920	12,920
	<b>Total Fire Operations</b>	<b>1,543,604</b>	<b>1,399,016</b>	<b>1,557,057</b>	<b>1,580,024</b>	<b>36,420</b>
<b>Fire Capital Outlay</b>						
10-55-9103	Improvements	2,500	435	435	2,500	-
10-55-9104	Furnishings	7,500	851	851	7,500	-
10-55-9221	Equipment	63,000	10,448	10,448	63,000	-
10-55-9223	CIP-19 Fire Engine	1,400,000	-	-	1,400,000	-
10-55-9225	CIP-22 Outdoor Warning Siren Improvments	55,000	-	-	55,000	-
	<b>Total Fire Capital Outlay</b>	<b>1,528,000</b>	<b>11,734</b>	<b>11,734</b>	<b>1,528,000</b>	-
	<b>Total Fire Services</b>	<b>3,071,604</b>	<b>1,410,751</b>	<b>1,568,791</b>	<b>3,108,024</b>	<b>36,420</b>
<b>Parks &amp; Rec Department</b>						
10-65-5310	Grounds Maintenance	7,670	2,355	2,569	7,670	-
	<b>Total Parks &amp; Rec Operations</b>	<b>7,670</b>	<b>2,355</b>	<b>2,569</b>	<b>7,670</b>	-
<b>Parks &amp; Rec Capital Outlay</b>						
10-65-9103	Improvements	320,000	91,723	91,723	320,000	-
	<b>Total Parks &amp; Rec Capital</b>	<b>320,000</b>	<b>91,723</b>	<b>91,723</b>	<b>320,000</b>	-
	<b>Total Parks &amp; Rec Department</b>	<b>327,670</b>	<b>94,078</b>	<b>94,292</b>	<b>327,670</b>	-
<b>Development Services</b>						
10-75-5570	Inspection Services - Buildings	300,000	389,714	425,143	426,000	126,000
	<b>Total Development Services</b>	<b>300,000</b>	<b>389,714</b>	<b>425,143</b>	<b>426,000</b>	<b>126,000</b>

<b>General Fund</b>		<b>ADOPTED/ AMENDED 2023-24</b>	<b>YTD 08/2024</b>	<b>Projected Year End</b>	<b>Proposed Amendment</b>	<b>Change</b>
<b>Public Works Services</b>						
10-80-5000	Salaries & Wages	405,500	316,812	358,135	405,500	-
10-80-5011	Overtime	-	100	110	500	500
10-80-5025	Health Insurance	81,500	60,817	66,346	81,500	-
10-80-5030	Payroll Taxes	31,021	24,197	26,397	31,021	-
10-80-5035	Retirement	68,630	55,465	60,507	68,630	-
10-80-5040	TWC	80	936	1,021	80	-
10-80-5045	Workers Comp	5,732	10,668	11,638	5,732	-
10-80-5100	Office Supplies	380	239	260	380	-
10-80-5125	Operating Supplies	1,970	2,805	3,060	1,970	-
10-80-5155	Uniforms	3,810	5,637	6,149	3,810	-
10-80-5195	Tools & Equipment - not capitalized	530	4,294	4,685	530	-
10-80-5200	Phone, Internet	4,030	2,686	3,224	4,030	-
10-80-5210	Electricity	-	1,208	1,813	2,000	2,000
10-80-5211	Electricity - Street Lights	74,570	79,680	95,616	74,570	-
10-80-5230	Water	1,980	347	416	1,980	-
10-80-5240	Fuel	15,000	10,410	12,492	15,000	-
10-80-5305	Building Maintenance	5,000	1,743	1,902	5,000	-
10-80-5310	Grounds Maintenance	10,260	14,367	15,673	10,260	-
10-80-5315	Vehicle Maintenance	3,490	4,358	4,755	3,490	-
10-80-5325	Equipment Maintenance	910	3,034	3,310	910	-
10-80-5335	Streets/Sidewalks Maintenance	20,750	11,935	13,020	20,750	-
10-80-5340	Sign Maintenance	6,560	4,368	4,765	6,560	-
10-80-5355	Drainage Maintenance	25,000	375	409	25,000	-
10-80-5385	Mosquito Control	12,580	14,985	16,347	12,580	-
10-80-5395	Septic System Maintenance	300	-	-	300	-
10-80-5415	Engineer	51,000	90,005	98,187	51,000	-
10-80-5530	Medical Services	60	175	191	60	-
10-80-5565	Code Enforcement Services	10,000	-	-	10,000	-
10-80-5570	Inspection Services	105,000	50,503	55,094	105,000	-
10-80-5720	Employee Travel	260	80	87	260	-
10-80-5725	Employee Training	1,080	921	1,005	1,080	-
	<b>Total Public Works Operations</b>	<b>946,983</b>	<b>773,153</b>	<b>866,615</b>	<b>949,483</b>	<b>2,500</b>
<b>Public Works Capital Outlay</b>						
10-80-9103	Improvements	25,000	-	-	25,000	-
10-80-9220	Vehicle	-	-	60,000	60,000	60,000
10-80-9221	Equipment	23,000	7,825	42,825	42,900	19,900
10-80-9222	Heavy Equipment	84,000	100,897	100,897	100,900	16,900
	<b>Total Capital Outlay</b>	<b>132,000</b>	<b>108,722</b>	<b>203,722</b>	<b>228,800</b>	<b>96,800</b>
	<b>Total Public Works Services</b>	<b>1,078,983</b>	<b>881,875</b>	<b>1,070,337</b>	<b>1,178,283</b>	<b>99,300</b>
<b>Total General Fund Expenditures</b>		<b>8,820,935</b>	<b>6,391,721</b>	<b>7,366,676</b>	<b>9,549,275</b>	<b>728,340</b>
<b>Change in Financial Position</b>		<b>(2,405,452)</b>	<b>3,506,623</b>	<b>3,064,903</b>	<b>(3,013,602)</b>	<b>(608,150)</b>
<b>ESTIMATED ENDING RESOURCES (Net)</b>		<b>2,998,079</b>	<b>8,910,154</b>	<b>8,468,434</b>	<b>2,389,929</b>	

<b>DEBT SERVICE (I&amp;S) FUND</b>	<b>ADOPTED/ AMENDED 2023-24</b>	<b>YTD 08/2024</b>	<b>Projected Year End</b>	<b>Proposed Amendment</b>	<b>Change</b>
<b>ESTIMATED BEGINNING RESOURCES</b>	732,866	732,866	732,866	732,866	-
<b>REVENUE</b>					
50-00-4005 Property Taxes - I&S	1,166,490	1,163,067	1,163,067	1,166,490	-
50-00-4517 Interest - IB I&S	25,000	13,681	14,924	25,000	-
50-00-4801 Transfer from Utility Fund - Sewer	-	-	-	-	-
50-00-4804 Transfer from Utility Fund - I&S	-	-	-	-	-
50-00-4951 Loan Proceeds - Capitalized Int	-	572,410	572,410	572,410	572,410
<b>Total Revenues</b>	<b>1,191,490</b>	<b>1,749,158</b>	<b>1,750,401</b>	<b>1,763,900</b>	<b>572,410</b>
<b>EXPENDITURES</b>					
50-10-5780 TIRZ Contribution	57,000	-	-	-	(57,000)
50-10-5790 Debt Administration	15,000	7,395	7,395	15,000	-
50-10-5807 Transfer to Utility Fund	581,220	581,220	581,220	581,220	-
50-10-5820 2020 GO Ref Bonds Principal	480,000	480,000	480,000	480,000	-
50-10-5821 2020 GO Ref Bonds Interest	14,600	14,600	14,600	14,600	-
50-10-5822 2020 CO Principal	105,000	105,000	105,000	105,000	-
50-10-5823 2020 CO Interest	486,450	486,450	486,450	486,450	-
50-10-5824 2023 CO Principal	-	-	-	-	-
50-10-5825 2023 CO Interest	-	572,410	572,410	572,410	572,410
<b>Total Expenditures</b>	<b>1,739,270</b>	<b>2,247,075</b>	<b>2,247,075</b>	<b>2,254,680</b>	<b>515,410</b>
<b>ESTIMATED ENDING RESOURCES (Net)</b>	<b>185,086</b>	<b>234,949</b>	<b>236,193</b>	<b>242,086</b>	<b>57,000</b>

STREET FUND Maintenance/Construction	ADOPTED/ AMENDED 2023-24	YTD 08/2024	Projected Year End	Proposed Amendment	Change
<b>Funded by Street Maintenance Sales Tax</b>					
<b>ESTIMATED BEGINNING RESOURCES</b>	936,216	936,216	936,216	936,216	-
<b>Street Repair Fund Revenue</b>					
17-00-4041 Sales Tax - Dedicated Streets	350,000	419,144	457,247	350,000	-
<b>Total Street Repair Fund Revenue</b>	<b>350,000</b>	<b>419,144</b>	<b>457,247</b>	<b>350,000</b>	-
<b>Street Repair Fund Expenditure</b>					
17-80-5335 Street Maintenance	450,000	95,125	103,773	450,000	-
<b>Total Street Repair Expenditure</b>	<b>450,000</b>	<b>95,125</b>	<b>103,773</b>	<b>450,000</b>	-
<b>ESTIMATED ENDING RESOURCES (Net)</b>	<b>836,216</b>	<b>1,260,235</b>	<b>1,289,691</b>	<b>836,216</b>	-
 <b>Funded by Annexation Fees</b>					
<b>ESTIMATED BEGINNING RESOURCES</b>	415,570	415,570	415,570	415,570	-
<b>Street Repair Revenue</b>					
23-80-4210 Capital Recovery Fees - Lavon Farms	-	-	-	-	-
31-80-4210 Annexation Fees - Trails of Lavon	-	-	-	-	-
32-80-4210 Annexation Fees - Elevon	-	-	-	-	-
<b>Total Street Repair Revenue</b>	-	-	-	-	-
<b>Street Repair Fund Expenditure</b>					
23-80-5336 Street Maint - Lavon Farms Regional	200,000	-	-	200,000	-
31-80-5337 Street Maint - Trails of Lavon Regional	-	-	-	-	-
32-80-5338 Street Maint - Elevon Regional	-	-	-	-	-
<b>Total Street Repair Expenditure</b>	<b>200,000</b>	-	-	<b>200,000</b>	-
<b>ESTIMATED ENDING RESOURCES (Net)</b>	<b>215,570</b>	<b>415,570</b>	<b>415,570</b>	<b>215,570</b>	-

<b>MUNICIPAL COURT SECURITY FUND</b>	<b>ADOPTED/ AMENDED 2023-24</b>	<b>YTD 08/2024</b>	<b>Projected Year End</b>	<b>Proposed Amendment</b>	<b>Change</b>
<b>ESTIMATED BEGINNING RESOURCES</b>	20,890	20,890	20,890	20,890	-
<b>REVENUE</b>					
15-00-4516 Interest - IB Dedicated	-	-	-	-	-
15-25-4217 Court - Building Security Fees	4,000	2,506	2,733	4,000	-
<b>Total Revenues</b>	<b>4,000</b>	<b>2,506</b>	<b>2,733</b>	<b>4,000</b>	-
<b>EXPENDITURES</b>					
15-25-5560 Contract Labor - Bailiffs	2,400	1,500	1,636	2,400	-
<b>Total Expenditures</b>	<b>2,400</b>	<b>1,500</b>	<b>1,636</b>	<b>2,400</b>	-
<b>ESTIMATED ENDING RESOURCES (Net)</b>	<b>22,490</b>	<b>21,896</b>	<b>21,987</b>	<b>22,490</b>	-

UTILITY FUND	ADOPTED/ AMENDED 2023-24	YTD 08/2024	Projected Year End	Proposed Amendment	Change
<b>ESTIMATED BEGINNING RESOURCES/TRANSFERS IN</b>	7,320,349	7,320,349	7,320,349	7,320,349	-
<b>REVENUE</b>					
<b>Administration</b>					
20-00-4520 Interest - IB Utility	16,850	54,100	59,018	16,850	-
20-00-4521 Interest - IB Sewer Tap	12,000	109,970	119,967	12,000	-
20-10-4130 Facility Rental	-	-	-	-	-
20-10-4240 Police - Fines/Fees	-	-	-	-	-
20-85-4202 Administration Fee	30,000	67,828	73,994	30,000	-
20-85-4299 Late Fees	35,000	48,758	53,190	35,000	-
<b>Total Administration</b>	<b>93,850</b>	<b>280,655</b>	<b>306,169</b>	<b>93,850</b>	-
<b>Sanitary Sewer</b>					
20-85-4110 Sewer Charges	1,451,352	1,526,074	1,664,808	1,451,352	-
20-85-4230 Sewer Tap Fee	1,575,000	4,964,400	4,964,400	1,575,000	-
20-85-4231 Bear Creek Trunk Recovery Fee	-	(9,528)	(9,528)	-	-
20-85-4232 Sewer Infrastructure Fees	-	14,194	14,194	-	-
20-85-4330 Online Permit Pmts	7,500	75	75	7,500	-
20-00-4807 Transfer from Debt Service	581,220	581,220	581,220	581,220	-
<b>Total Sanitary Sewer</b>	<b>3,615,072</b>	<b>7,076,435</b>	<b>7,215,169</b>	<b>3,615,072</b>	-
<b>Solid Waste</b>					
20-86-4115 Solid Waste Income	926,772	929,905	1,014,442	926,772	-
<b>Total Solid Waste</b>	<b>926,772</b>	<b>929,905</b>	<b>1,014,442</b>	<b>926,772</b>	-
<b>Total Revenues</b>	<b>4,635,694</b>	<b>8,286,995</b>	<b>8,535,780</b>	<b>4,635,694</b>	-
<b>EXPENDITURES</b>					
<b>Sanitary Sewer</b>					
20-85-5210 Electricity	95,000	72,538	79,132	95,000	-
20-85-5390 Sewer System Maintenance	65,000	6,273	6,843	65,000	-
20-85-5590 NTMWD O&M Contract	586,260	580,895	633,704	586,260	-
20-85-5801 Transfer to General Fund	695,000	695,000	695,000	695,000	-
20-85-5804 Transfer to Debt Service	-	-	-	-	-
20-85-9412 CIP-21 Bear Creek WWTP Expansion Ph 4	-	-	-	-	-
20-85-9422 Elevon WWTP/CIP-38 Lavon North WWTP	5,000,000	4,680	5,105	5,000,000	-
20-85-9423 Sewer System Improvements	200,000	5,008	5,463	200,000	-
<b>Total Sanitary Sewer</b>	<b>6,641,260</b>	<b>1,364,393</b>	<b>1,425,247</b>	<b>6,641,260</b>	-
<b>Solid Waste</b>					
20-86-5100 Office Supplies	8,500	1,516	1,654	8,500	-
20-86-5104 Billing Supplies	12,000	19,626	20,411	12,000	-
20-86-5190 Office Furniture & Equipment	500	-	-	500	-
20-86-5515 Credit Card Contract	3,500	3,175	3,463	3,500	-
20-86-5520 SAAS Contracts	3,500	3,292	3,591	3,500	-
20-86-5595 Solid Waste Contract	675,000	613,736	667,531	675,000	-
20-86-5785 Sales Tax	62,500	61,791	67,408	62,500	-
20-86-5802 Transfer to General Fund	144,000	144,000	144,000	144,000	-
<b>Total Solid Waste</b>	<b>909,500</b>	<b>847,136</b>	<b>908,058</b>	<b>909,500</b>	-
<b>Total Expenditures</b>	<b>7,550,760</b>	<b>2,211,530</b>	<b>2,333,305</b>	<b>7,550,760</b>	-
<b>Change in Financial Position</b>	<b>(2,915,066)</b>	<b>6,075,466</b>	<b>6,202,475</b>	<b>(2,915,066)</b>	-
<b>ESTIMATED ENDING RESOURCES (Net)</b>	<b>4,405,283</b>	<b>13,395,815</b>	<b>13,522,824</b>	<b>4,405,283</b>	-