Agenda

August 18th, 2026 @ 9:00 a.m.
Budget Workshop/Special City Council Meeting
Oran White Civic Center
701 N Tool Drive
Tool, TX 75143

1. Call to Order
2. Roll Call: Bennett, Dumont, Figueroa, Salvato, Sayre, Stykes
   (a) Establish Quorum
3. Invocation and Pledge of Allegiance
4. Declare, if any, Council's Conflicts of Interest

5. **Citizen Comments:** Citizens wishing to speak on an agenda item must sign up to do so **(3 Minute Maximum)** ***The Council will not comment on items not on the agenda; however, the Council may refer the item to City Staff for research, resolution or referral of the matter to the Council as a future agenda item.***

6. **Staff Comments -** *Hear announcements concerning matters appearing on the agenda; items of community interest; Staff gives regards dealing with specific factual information or existing policy dealing within the City, that may have an impact on citizens, staff or the City Council of Tool. No formal action will be discussed or taken.*

   Statutory Agenda - *The purpose of this section is to have full discussion upon request by the Tool City Council. Ideas, thoughts and decisions are formulated by City Council and staff plans, operations, policies, and/or future projects, including the following:*

7. Receive, Consider and Discuss the proposed tax rate for Fiscal Year 2026-2027 for the City of Tool, as presented by the City Administrator

8. Receive, Consider and Discuss the proposed budget for Fiscal Year 2026-2027 for the City of Tool, as presented by the City Administrator

9. **Council Comments -** *Hear announcements concerning matters appearing on the agenda; items of community interest; and/or inquiries of staff regarding specific factual information or existing policy from the Mayor, Councilpersons, and City staff, for which no formal action will be discussed or taken.*

10. **Future Agenda Items -** *The Council may request items to be placed on a future agenda at this time. No discussion or deliberation of the items may take place at this time, other than a determination of Council consensus to direct staff to place the item on a future agenda.*

11. **Closing**
    A. Next Meeting: August 20th, 2026
    B. Adjourn

A meeting that is "open to the public", pursuant to the Open Meetings Act, is one that the public is permitted to attend. The act does not entitle the public to choose the items to be discussed or to speak about items on the agenda. If the City Council, during the course of the meeting covered by this notice, should determine that an executive session is required, then such executive session, as authorized by the Texas Open Meetings Act, Texas Government Code, Section 551.001 et seq., will be held by the Council at the date, hour and place given in this notice, concerning but not limited to the following sections and purposes of the Act: 551.071

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Private consultation with the city's attorney; 551.072 Deliberations about Real Property; or, 551.074 Discussing personnel or to hear complaints against personnel. Should any final action, final decision or final vote be required in the opinion of the City Council regarding any matter considered in such executive session, then the final action, final decision or final vote shall be in the open meeting covered by this Notice upon the reconvening of the public meeting.

I certify that the above notice of meeting, a true and correct copy, was posted on the bulletin board in front of Tool City Hall prior to the required 72 hours and that the city's official newspaper was notified.

Attest:

SEAL

____
Vera Bennett, Mayor

____
Kimberley Price, City Secretary

City of Tool City Council

City Council Agenda Request

Meeting Date Requested: August 18th, 2026

Requested By: Julius Kizzee, City Administrator

Department: Administration

Is this a Budgeted Item? ■ Yes ☐ No

Agenda Item No. **7**

○ Contract/Agreement ● General Discussion ○ Ordinance ○ Report ○ Resolution

Attachments: Form 50-856; Tax Rate Thresholds Worksheet; Record Vote Cover Page

Summary of Agenda Item to be considered:

Staff has prepared the budget for the 2026-2027 budget year and the proposed tax rate.

The recommended tax rate is 0.375061. This tax rate exceeds the no-new revenue rate, as we are expecting our audit to be completed by September of this fiscal year, acknowledging we are staying in compliance with SB 1851, which says a city that is not currently in compliance with audit regulations means it cannot adopt a rate higher than a no-new revenue rate for the upcoming fiscal year.

Agenda Item, as listed on the agenda:

Receive, Consider and Discuss the proposed tax rate for Fiscal Year 2026-2027 for the City of Tool, as presented by the City Administrator

Recommended Motion to Consider:

The deadline for agenda requests is by the end of the day on the first day of the month, prior to the scheduled Council Meeting. If you have any additional information you would like for Council to view, please attach it to this form. Please send this form to Kimberley Price, City Secretary when finished.

Signature of Sponsoring Officer

Julius Kizzee

Printed name of Sponsoring Officer

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Tool	903-432-3522
Taxing Unit Name	Phone *(area code and number)*
701 N. Tool Dr., Tool, TX 75143	tooltexas.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 528,232,860
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 90,561,741
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 437,671,119
4.	**Prior year total adopted tax rate.**	$ 0.375061 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** . . . . . $ 984,000 **B. Prior year values resulting from final court decisions:** . . . . . - $ 937,000 **C. Prior year value loss.** Subtract B from A.[4]	$ 47,000

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... - $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 47,000
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 437,718,119
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 2,500 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 3,506,695 **C. Value loss.** Add A and B. [7]	$ 3,509,195
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 3,509,195
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 434,208,924
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 1,628,548
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 1,250
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 1,629,798

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** .... $ 557,005,099 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 557,005,099
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 8,614,115 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 8,614,115
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 104,521,746
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 461,097,468
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 19,638,786

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 19,638,786
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 441,458,682
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.369184 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.287582 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 437,718,119
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 1,258,798
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 941	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 941	
	E. Add Line 31 to 32D.	$ 1,259,739
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 441,458,682
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.285358 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0.000000/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.285358/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . $ 0.000000/$100 **C.** Add Line 41B to Line 40.	$ 0.285358/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.295345/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ 0.000000/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ 0.000000/$100 c. Add Line D42(B)(b) to Line 42. . . . . $ 0.000000/$100 d. Enter the **current year unused increment rate** from Line 68 . . . . $ 0.000000/$100 e Add Line D42(c) to Line D42(d). . . . . $ 0.000000/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000/$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 543,577 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 543,577
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 543,577
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 99.00 % **B.** Enter the prior year actual collection rate. .... 100.13 % **C.** Enter the 2024 actual collection rate. .... 100.33 % **D.** Enter the 2023 actual collection rate. .... 99.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	99.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 549,067
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 461,097,468
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.119078 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.414423 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 461,097,468
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.369184 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.369184 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.414423 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.414423 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 461,097,468
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.414423 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.448848/$100
	B. Unused increment rate (Line 68)	$ 0.000179/$100
	C. Subtract B from A	$ 0.448669/$100
	D. Adopted Tax Rate	$ 0.375061/$100
	E. Subtract D from C	$ 0.073608/$100
	F. 2025 Total Taxable Value (Line 61)	$ 440,389,504
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 324,161
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.375061/$100
	B. Unused increment rate (Line 67)	$ 0.000157/$100
	C. Subtract B from A	$ 0.374903/$100
	D. Adopted Tax Rate	$ 0.375061/$100
	E. Subtract D from C	$ -0.000157/$100
	F. 2024 Total Taxable Value (Line 60)	$ 501,958,826
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.410821/$100
	B. Unused increment rate (Line 66)	$ 0.020647/$100
	C. Subtract B from A	$ 0.390174/$100
	D. Adopted Tax Rate	$ 0.389999/$100
	E. Subtract D from C	$ 0.000175/$100
	F. 2023 Total Taxable Value (Line 60)	$ 452,893,053
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 792
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 324,953
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.070473/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.484896/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.285358/$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 461,097,468
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.108436/$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.119078/$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.512872/$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.375061/$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0/$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000/$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 434,208,924
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 441,458,682
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000/$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.484896/$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.369184 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate............ $ 0.484896 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate............. $ 0.512872 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Julius Kizzee
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

08/11/2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

CITY OF TOOL EST. 1969

Discussion on Budget/Tax Rate Cover Page

Council and Mayor,

I wanted to give additional notes from the financial reports that are presented. This is for information for this Council Meeting on August 18th, 2026. The information provided is for the budgetary figures to be voted on at this upcoming Council meeting, in regard to a final tax rate and budget adoption at the September 17th, 2026 Council meeting.

The total tax rate that is being proposed is a rate of **$.375061**/$100 valuation.

This tax rate is a material change from years prior, due to the institution of an Over 65+ Tax Limitation Freeze on residential Homesteads for Property Owners aged 65 years of age or older (Ordinance 2024-11) and a $20,000 residential homestead exemption on homesteaded properties of people ages 65 years of age or older, up from $10,000 in years prior. (Ordinance 2024-12).

The overall net taxable property values for the City of Tool are $565,619,214, an increase in certified values from the 2025-2026 fiscal year of $528,232,860, a 7.07% increase in total taxable values from the year prior.

As has been said in practice, if values go up, the rates come down. But, if the values go down, the rate has to rise to return back to the same levy for the city's M&O tax rate. (Maintenance and Operations)

The Tax Rate of .375061, would levy approximately **$2,066,805.27** in total Ad Valorem revenue for the City of Tool. With this tax rate, our debt is covered, as well as other objectives outlined for debt, as well as maintenance and operations.

Here are the tax rates that are for consideration. Please note:

- The No-New Revenue Rate raises the same tax levy (dollars) as the prior year, with no capturing of new growth within the City of Tool. (2025-26)
- The Voter-Approval Rate covers the M&O Rate of .274070 and Debt Rate of .100991.
- The De Minimis Rate is the Voter-Approval Rate plus $500,000 in more property tax revenue.

Tax Rate Classifications	Rate Threshold
No-New Revenue Rate	**.369184**
Voter-Approval Tax Rate	**.484896**
De Minimis Rate	**.512872**

With the tax rate of .375061/$100 valuation, no election is required and a petition cannot be submitted. Our total proposed budget number is $3,362,579.56, which covers all of the city's expenses.

Respectfully,

Julius Kizzee
City Administrator

Key to Adopting Tax Rates

BELOW Voter-Approval Rate	No Election Required
ABOVE Voter-Approval Rate, but **BELOW** De Minimis Rate	Voters may petition for an election
ABOVE Voter-Approval Rate and **ABOVE** De Minimis Rate	Election Required

Tax Rate Threshold Worksheet

Senior M&O Levy	Under 65 M&O Levy	M&O Levy **(Line 4070)**	M&O Rate	**Total Rate**		Debt Rate	Senior Debt Levy	Under 65 Debt Levy	Total Debt Levy **(Line 4071)**	Total Levy		Senior Ceiling
$ 251,684.34	$ 1,183,961.28	$ 1,435,645.63	0.268193	**0.369184**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 1,987,036.72		$ 357,241.90
$ 251,684.34	$ 1,263,729.83	$ 1,515,414.17	0.274070	**0.375061**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,066,805.27		$ 357,241.90
$ 251,684.34	$ 1,286,503.43	$ 1,538,187.78	0.279009	**0.380000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,089,578.87		$ 357,241.90
$ 251,684.34	$ 1,309,558.31	$ 1,561,242.65	0.284009	**0.385000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,112,633.75		$ 357,241.90
$ 251,684.34	$ 1,332,613.18	$ 1,584,297.52	0.289009	**0.390000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,135,688.62		$ 357,241.90
$ 251,684.34	$ 1,355,668.05	$ 1,607,352.40	0.294009	**0.395000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,158,743.49		$ 357,241.90
$ 251,684.34	$ 1,378,722.93	$ 1,630,407.27	0.299009	**0.400000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,181,798.37		$ 357,241.90
$ 251,684.34	$ 1,401,777.80	$ 1,653,462.14	0.304009	**0.405000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,204,853.24		$ 357,241.90
$ 251,684.34	$ 1,424,832.67	$ 1,676,517.02	0.309009	**0.410000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,227,908.11		$ 357,241.90
$ 251,684.34	$ 1,447,887.55	$ 1,699,571.89	0.314009	**0.415000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,250,962.99		$ 357,241.90
$ 251,684.34	$ 1,470,942.42	$ 1,722,626.77	0.319009	**0.420000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,274,017.86		$ 357,241.90
$ 251,684.34	$ 1,493,997.30	$ 1,745,681.64	0.324009	**0.425000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,297,072.73		$ 357,241.90
$ 251,684.34	$ 1,517,052.17	$ 1,768,736.51	0.329009	**0.430000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,320,127.61		$ 357,241.90
$ 251,684.34	$ 1,540,107.04	$ 1,791,791.39	0.334009	**0.435000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,343,182.48		$ 357,241.90
$ 251,684.34	$ 1,563,161.92	$ 1,814,846.26	0.339009	**0.440000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,366,237.35		$ 357,241.90
$ 251,684.34	$ 1,586,216.79	$ 1,837,901.13	0.344009	**0.445000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,389,292.23		$ 357,241.90
$ 251,684.34	$ 1,609,271.66	$ 1,860,956.01	0.349009	**0.450000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,412,347.10		$ 357,241.90
$ 251,684.34	$ 1,632,326.54	$ 1,884,010.88	0.354009	**0.455000**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,435,401.97		$ 357,241.90
$ 251,684.34	$ 1,770,176.23	$ 2,021,860.58	0.383905	**0.484896**		0.100991	$ 105,557.56	$ 445,833.54	$ 551,391.09	$ 2,573,251.67		$ 357,241.90
				Voter-Approval Tax Rate								

City of Tool
City Council

City Council Agenda Request

Meeting Date Requested: August 18th, 2026

Requested By: Julius Kizzee, City Administrator

Department: Administration

Is this a Budgeted Item? ☐ Yes ☐ No

○ Contract/Agreement ○ General Discussion ○ Ordinance ○ Report ○ Resolution

Attachments: FY 26-27' Budget Sheets

Agenda Item No. **8**

Summary of Agenda Item to be considered:

Staff is presenting the proposed budget for the 2026-2027 fiscal year. This budget covers all revenues and expenditures for the fiscal year. Final adoption of this budget is slated for September 17th of next month at the regular council meeting.

This is the second draft of the proposed budget for Council review, with a budgetary figure of $3,362,579.56. This is a 1.57% increase in projected budgetary figures from the 2024-2025 fiscal year.

Agenda Item, as listed on the agenda:

Receive, Consider and Discuss the proposed budget for Fiscal Year 2026-2027 for the City of Tool, as presented by the City Administrator

Recommended Motion to Consider:

"I make a motion to approve the budgetary amount of $3,362,579.56 for the 2026-2027 Fiscal Year."

The deadline for agenda requests is by the end of the day on the first day of the month, prior to the scheduled Council Meeting. If you have any additional information you would like for Council to view, please attach it to this form. Please send this form to Kimberley Price, City Secretary when finished.

Signature of Sponsoring Officer

Julius Kizzee

Printed name of Sponsoring Officer

CITY OF TOOL
Proposed Budget
FY 2026-2027

	FY 2023-24 Actuals	FY 2024-2025 Actuals	FY 2025-26 Actuals (as of 07/10/2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 26-27 Proposed	Projected 2025-2026 vs. Proposed 2026-2027
Income							
4000 Revenues							
4010 Animal Registrations/ Fees	$ 1,550.00	$ 190.00	$ 40.00	$ 150.00	$ 1,000.00	$ 250.00	$ 100.00
4011 Alarm Permit	$ 340.00	$ 320.00	$ 50.00	$ 300.00	$ 350.00	$ 300.00	$ -
4012 Garage Sale Permits	$ 225.00	$ 185.00	$ 25.00	$ 150.00	$ 170.00	$ 180.00	$ 30.00
4013 Animal Surrender Fees	$ -	$ 575.00	$ 325.00	$ 650.00	$ 800.00	$ 650.00	$ -
4020 Building Permits	$ 105,815.75	$ 106,503.71	$ 75,278.51	$ 100,000.00	$ 112,000.00	$ 110,000.00	$ 10,000.00
4025 Short Term Rental Annual Permit	$ 3,800.00	$ 4,000.00	$ 1,600.00	$ 4,000.00	$ 4,200.00	$ 9,000.00	$ 5,000.00
4030 Civic Center Rental	$ 1,600.00	$ 13,450.00	$ 400.00	$ 5,500.00	$ 6,000.00	$ 7,000.00	$ 1,500.00
4040 Cable & Telephone Franchise Fees (combined)	$ 31,933.27	$ 27,730.33	$ 18,431.57	$ 30,000.00	$ 31,205.00	$ 31,000.00	$ 1,000.00
4045 Park Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
							$ -
4050-1 Contributions-General Fund	$ 356.20	$ -	$ 363.00	$ -	$ -	$ -	$ -
4050-1b Event Donations/Contributions/Fees	$ 3,660.00	$ -	$ 25.00	$ -	$ -	$ -	$ -
4050-2 contributions - Police dept.	$ 2,157.05	$ 1,131.87	$ -	$ -	$ 1,000.00	$ -	$ -
Total Contributions & Donations	**$ 6,173.25**	**$ 1,131.87**	**$ 388.00**	**$ -**	**$ 1,000.00**	**$ -**	**$ -**
4064 Fines & Forfeitures	$ 217,498.98	$ 244,996.77	$ 160,652.81	$ 250,000.00	$ 267,950.00	$ 265,000.00	$ 15,000.00
4064a - Municipal 3rd Party Payout	$ 147,293.08	$ 176,642.97	$ 109,260.03	$ 176,000.00	$ 167,000.00	$ 180,000.00	$ 4,000.00
4064b - Municipal Jury Fund (MJF)	$ 96.83	$ 168.36	$ 99.15	$ 150.00	$ 150.00	$ 160.00	$ 10.00
4064c - Municipal Truancy & Prev (MTPF)	$ 7,335.85	$ 7,137.48	$ 4,362.75	$ 7,400.00	$ 7,400.00	$ 8,000.00	$ 600.00
4064d - Municipal Court Security Fund (MSF)	$ 7,198.38	$ 8,208.56	$ 4,859.56	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -
4064e - Municipal Court Technology Fund (MTF)	$ 5,882.77	$ 6,700.85	$ 4,121.60	$ 6,450.00	$ 6,500.00	$ 7,300.00	$ 850.00
Total Fines & Forfeitures	**$ 385,305.89**	**$ 443,854.99**	**$ 283,355.90**	**$ 448,000.00**	**$ 457,000.00**	**$ 468,460.00**	**$ 20,460.00**
4068 Service Fee Retained by City	$ 2,660.68	$ 1,346.49	$ 2,824.21	$ 1,500.00	$ 1,150.00	$ 2,000.00	$ 500.00
4069 Police Seizure Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -
							$ -
4070 HCAD Ad Valorem	$ 1,298,533.12	$ 1,424,394.14	$ 1,495,852.97	$ 1,482,360.23	$ 1,517,800.78	$ 1,515,414.17	$ 33,053.94
4071 HCAD Interest & Sinking	$ 442,797.61	$ 466,576.81	$ 453,693.38	$ 458,003.00	$ 458,003.00	$ 551,391.09	$ 93,388.09
Total HCAD Property Taxes	**$ 1,741,330.73**	**$ 1,890,970.95**	**$ 1,949,546.35**	**$ 1,940,363.23**	**$ 1,975,803.78**	**$ 2,066,805.26**	**$ 126,442.03**
4090 Trinity Valley Electric	$ 80,352.30	$ 73,274.91	$ 83,014.64	$ 80,000.00	$ 74,000.00	$ 85,000.00	$ 5,000.00
4100 Miscellaneous Revenue	$ 2,900.00	$ 4,193.48	$ -	$ -	$ -	$ -	$ -
4102 Loan Proceeds	$ -	$ -	$ 55,417.74	$ -	$ 41,000.00	$ -	$ -
4110 Hotel Occupancy Tax	$ 43,248.01	$ 45,102.68	$ 31,865.65	$ 43,000.00	$ 41,000.00	$ 42,000.00	$ (1,000.00)
4120 State Sales Tax-Rev. Sharing	$ 200,272.94	$ 202,961.65	$ 317,225.83	$ 410,000.00	$ 410,000.00	$ 410,000.00	$ -
4121 State Mixed Beverage Sale Tax R	$ 5,146.10	$ 7,239.00	$ 3,927.39	$ 5,500.00	$ 6,000.00	$ 7,000.00	$ 1,500.00
4122 Sales & Use Tax - Street Maint	$ 200,272.90	$ 202,961.62	$ -	$ -	$ -	$ -	$ -
4140 TU/Oncor Electric	$ 20,351.89	$ 17,585.19	$ 17,177.53	$ 18,000.00	$ 18,000.00	$ 18,000.00	$ -
4150 Waste Services	$ 34,628.25	$ 40,507.98	$ 30,118.03	$ 39,000.00	$ 40,000.00	$ 42,000.00	$ 3,000.00
4160 Telephone Franchise Fees	$ 150.08	$ -	$ -	$ -	$ -	$ -	$ -
4301 L.E.O.S.E	$ 1,043.36	$ 1,380.08	$ 4,119.80	$ 4,119.80	$ 1,000.00	$ 2,000.00	$ (2,119.80)
4101-a From Emergency Fund		$ 126,290.30	$ -	$ -		$ -	$ -
4101-b From Capital Improvement Fund		$ 137,992.70	$ -	$ -		$ -	$ -
4205-Transfer in from HOT Tax Fund			**$ -**	**$ -**	$ 3,000.00	$ -	$ -
Total Interfund Transfers	**$ -**	**$ 264,283.00**	**$ -**	**$ -**	**$ 3,000.00**	**$ -**	**$ -**
4700 Property Abatement Reimbursements		$ 4,284.00	$ -	$ -	$ -	$ 5,000.00	$ 5,000.00
				$ -			$ -
4600 Farmers Market Space Reservation Revenue	$ -	$ 1,150.00	$ -	$ -	$ -	$ -	$ -
4601 Food Truck Rental Fees	$ -	$ 3,400.00	$ 1,000.00	$ 2,000.00	$ 6,000.00	$ 3,000.00	$ 1,000.00
4602 Amphitheater Rental Fees	$ -	$ -	$ -	$ 300.00	$ -	$ 300.00	$ -
Total Park Event Revenue	**$ -**	**$ 4,550.00**	**$ 1,000.00**	**$ 2,000.00**	**$ 6,000.00**	**$ 3,300.00**	**$ 1,000.00**
4801-Credit Card Rebate	$ -	$ 852.67	$ 599.39	$ 800.00	$ 800.00	$ 800.00	$ -
4802-Gain on Sale of Vehicle	$ -	$ 1,200.00	$ -	$ -	$ -	$ -	
REVENUES BEFORE INTEREST	**$ 2,869,100.40**	**$ 3,360,634.60**	**$ 2,876,730.54**	**$ 3,133,033.03**	**$ 3,231,478.78**	**$ 3,310,745.26**	**$ 177,412.23**
4800-A Interest Income- Ad Valorem	$ 39,939.39	$ 23,919.79	$ 11,919.74	$ 14,000.00	$ 22,000.00	$ 10,000.00	$ (4,000.00)
4800-B Interest Income- Capitol Improvement	$ 20,474.67	$ 23,993.78	$ 17,126.55	$ 24,000.00	$ 15,000.00	$ 17,000.00	$ (7,000.00)
4800-C Interest Income- Emergency Fund	$ 22,085.19	$ 18,723.60	$ 10,664.82	$ 16,000.00	$ 13,000.00	$ 11,000.00	$ (5,000.00)
4800-D Interest Income- General Fund	$ 54.69	$ 5.57	$ 14.45	$ 8.00	$ 50.00	$ 8.00	$ -
4800-E Interest Income- Hotel-Motel Tax		$ 2,595.91	$ 2,638.93	$ 3,000.00	$ 3,000.00	$ 2,600.00	$ (400.00)
4800-F Interest Income- Municipal Fund	$ 1,851.71	$ 1,256.66	$ 7,299.23	$ 3,400.00	$ 2,000.00	$ 1,700.00	$ (1,700.00)
4800-G Interest Income- Municipal Security	$ 2.35	$ 2.78	$ 2.43	$ 3.50	$ 2.00	$ -	$ (3.50)
4800-H Interest Income- Public Funds MM 9 (Bond Paving Project)	$ 37,671.79	$ 7,925.19	$ 3,955.61	$ 3,400.00	$ 8,000.00	$ 500.00	$ (2,900.00)
4800-I Interest Income- Public Funds MM 10 (Escrow Draw Account)	$ 15,159.66	$ 9,821.22	$ 6,141.23	$ 10,000.00	$ 10,000.00	$ 8,000.00	$ (2,000.00)
4800-J Interest Income- TexStar	$ 49.76	$ 40.38	$ 26.37	$ 35.00	$ 50.00	$ 25.00	$ (10.00)
4800-K Interest Income- Municipal Tech	$ 0.74	$ 0.38	$ 0.23	$ 0.30	$ 0.50	$ 0.30	$ -
4800-L Interest Earned - Park Construction Acct	$ 27,898.96	$ 8,764.70	$ 1,067.38	$ 2,000.00	$ 6,000.00	$ 1,000.00	$ (1,000.00)
4800-M Interest Earned - Security & Tech Fund	$ -	$ -	$ 0.31	$ 3.00	$ -	$ 1.00	$ (2.00)
Total Interest Earned	**$ 165,188.91**	**$ 97,049.96**	**$ 60,857.28**	**$ 75,849.80**	**$ 79,102.50**	**$ 51,834.30**	**$ (24,015.50)**
TOTAL REVENUES	**$ 3,034,289.31**	**$ 3,457,684.56**	**$ 2,937,587.82**	**$ 3,208,882.83**	**$ 3,310,581.28**	**$ 3,362,579.56**	**$ 153,396.73**
Expenses							
5010 Accounting Services	$ 3,798.85	$ 5,553.00	$ 4,595.62	$ 5,000.00	$ 5,700.00	$ 5,500.00	$ 500.00
5020-1 Advertising-Admin	$ 4,223.69	$ 4,192.85	$ 3,614.20	$ 4,000.00	$ 4,700.00	$ 4,250.00	$ 250.00
5030-9 Animal Control	$ 19,753.50	$ 21,036.00	$ 17,875.00	$ 21,125.00	$ 23,140.00	$ 23,140.00	$ 2,015.00

CITY OF TOOL
Proposed Budget
FY 2026-2027

	FY 2023-24 Actuals	FY 2024-2025 Actuals	FY 2025-26 Actuals (as of 07/10/2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 26-27 Proposed	Projected 2025-2026 vs. Proposed 2026-2027
5045-1 Executive Auto Allowance	$ 4,800.12	$ 4,800.12	$ 3,692.40	$ 4,800.00	$ 4,800.00	$ 4,800.00	$ -
							-
5050-1 Auto Fuel-Admin.	$ -	$ -	$ -	$ -	$ -	$ -	-
5050-2 Auto Fuel-Police	$ 25,582.43	$ 27,959.53	$ 21,919.25	$ 30,000.00	$ 15,600.00	$ 35,000.00	$ 5,000.00
5050-3 Auto Fuel-Maint	$ 4,763.80	$ 5,236.13	$ 5,051.04	$ 6,500.00	$ 5,300.00	$ 8,400.00	$ 1,900.00
5050-6 Auto Fuel-Park	$ -	$ 507.01	$ 825.84	$ 1,100.00	$ 3,000.00	$ 1,750.00	$ 650.00
5050-7 Auto Fuel-Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 1,500.00	$ 1,500.00
5050-8 Auto Fuel-Building	$ 2,290.60	$ 1,879.18	$ 1,006.52	$ 1,000.00	$ 3,000.00	$ 800.00	$ (200.00)
Total Auto Fuel	**$ 32,636.83**	**$ 35,581.85**	**$ 28,802.65**	**$ 38,600.00**	**$ 26,900.00**	**$ 47,450.00**	**$ 8,850.00**
5060-1 Audit Fees -Admin	$ 57,000.00	$ 61,669.48	$ 35,136.75	$ 66,000.00	$ 60,000.00	$ 35,000.00	$ (31,000.00)
5070-1 Bank Charges-Admin	$ 5,423.44	$ 6,405.27	$ 5,008.80	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -
5096-7 Property Abatements	$ 14,390.37	$ 24,686.10	$ -	$ 24,000.00	$ 35,000.00	$ 40,000.00	$ 16,000.00
5082 Capital Expenditures							
5082a Emergency Sirens	$ -	$ 126,290.30	$ 2,968.00	$ 2,968.00	$ -	$ -	$ (2,968.00)
5082b Maintenance Barn	$ -	$ 86,538.06	$ 266,087.26	$ 266,087.26	$ -	$ -	$ (266,087.26)
5082c Police Department Building Remodel	$ -	$ 39,797.12	$ 33,903.19	$ 33,903.19	$ -	$ -	$ (33,903.19)
5082d Paradise Bay Subdivision Drainage (Phase 1A and 1B	$ -	$ 11,000.00	$ 37,750.00	$ 75,000.00	$ -	$ -	$ (75,000.00)
5082e City Hall Remodel	$ -	$ -	$ 6,350.00	$ 6,350.00	$ -	$ -	$ (6,350.00)
5082f Parks Development	$ -	$ -	$ 500.00	$ 500.00	$ -	$ -	$ (500.00)
5082d Equipment Purchases - Excavator	$ -	$ -	$ 54,995.74	$ 54,995.74	$ -	$ -	$ (54,995.74)
Total Capital Expenditures	**$ -**	**$ 263,625.48**	**$ 402,554.19**	**$ 302,958.45**	**$ -**	**$ -**	**$ (302,958.45)**
5097-0 Computers,Software & Supplies-Multi	$ 417.29	$ -	$ -	$ -	$ 200.00	$ 200.00	$ 200.00
5097-1 Computers,Software & Supplies-Admin	$ 3,170.85	$ 5,972.76	$ 449.97	$ 500.00	$ 3,200.00	$ 2,500.00	$ 2,000.00
5097-2 Computers,Software & Supplies-Police	$ 6,435.62	$ 6,784.27	$ 15,104.37	$ 15,104.37	$ 2,000.00	$ 2,000.00	$ (13,104.37)
5097-3 Computers,Software & Supplies-Maint	$ 1,089.47	$ 5.94	$ -	$ 150.00	$ 350.00	$ 1,000.00	$ 850.00
5097-4 MTF (FUND) Computers, Software & Supplies	$ 717.15	$ 1,923.60	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
5097-7 Computers,Software & Supplies- Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 2,000.00	$ 2,000.00
5097-8 Computers,Software & Supplies-Building	$ 6,913.02	$ 2,416.88	$ -	$ 500.00	$ 2,000.00	$ -	$ (500.00)
Total Computers,Software & Supplies	**$ 18,743.40**	**$ 17,103.45**	**$ 15,554.34**	**$ 17,254.37**	**$ 8,750.00**	**$ 8,700.00**	**$ (8,554.37)**
5101-0 Contract Services IT-Multi Dept	$ 31,710.52	$ 39,626.04	$ 25,565.65	$ 38,000.00	$ 36,000.00	$ 30,000.00	$ (8,000.00)
5102-0 Contract Services Acct-Multi Dept	$ 53,945.00	$ 4,506.25	$ 6,037.50	$ 10,000.00	$ 3,000.00	$ 5,000.00	$ (5,000.00)
5103-8 Permit and InspectBuilding/Code	$ 69,069.06	$ 59,850.08	$ 43,756.04	$ 60,000.00	$ 50,000.00	$ 65,000.00	$ 5,000.00
5104-2 Contract Services PD-Police	$ 38,625.00	$ 35,442.90	$ 45,507.89	$ 45,507.89	$ 44,700.00	$ 44,700.00	$ (807.89)
5104-8 Contract Services - GIS, Engineering	$ -	$ 4,575.00	$ 7,125.00	$ 5,000.00	$ 7,000.00	$ 5,000.00	$ -
Total Contract Services	**$ 193,349.58**	**$ 144,000.27**	**$ 127,992.08**	**$ 158,507.89**	**$ 140,700.00**	**$ 149,700.00**	**$ (8,807.89)**
5120-4a Court Costs & Arrest Fees - Judicial (omnibase)	$ 150,821.70	$ 1,579.54	$ 1,050.10	$ 1,300.00	$ 1,440.00	$ 1,400.00	$ 100.00
5120-4b 'Inmate Housing Fees	$ -	$ 2,690.00	$ 1,530.00	$ 2,000.00	$ 3,400.00	$ 2,500.00	$ 500.00
5120-4c 'GHS Collections	$ -	$ 25,588.13	$ 18,983.21	$ 23,700.00	$ 23,700.00	$ 24,000.00	$ 300.00
5120-4d Bailiff Pay	$ -	$ 225.00	$ 75.00	$ 125.00	$ 125.00	$ 500.00	$ 375.00
5120-4e Comptroller Quarterly Payments	$ -	$ 149,212.67	$ 81,642.76	$ 158,250.00	$ 158,250.00	$ 160,000.00	$ 1,750.00
Total Court Costs	**$ 150,821.70**	**$ 179,295.34**	**$ 103,281.07**	**$ 185,375.00**	**$ 186,915.00**	**$ 188,400.00**	**$ 3,025.00**
5121-0a Admin GO Bond (Series 2020 JPMorgan Chase): Principal	$ 282,368.75	$ 280,000.00	$ 280,000.00	$ 280,000.00	$ 280,000.00	$ 290,000.00	$ 10,000.00
5121-0b Admin GO Bond (Series 2020 JPMorgan) Int	$ -	$ 9,301.00	$ 3,733.50	$ 5,633.00	$ 5,633.00	$ 1,889.50	$ (3,743.50)
5121-0c Admin CO Bond (Series 2020 Combo) Principal	$ 139,367.50	$ 105,000.00	$ 110,000.00	$ 110,000.00	$ 110,000.00	$ 110,000.00	$ -
5121-0d Admin CO Bond (Series 2020 Combo) Interest	$ -	$ 64,627.50	$ 31,762.50	$ 62,370.00	$ 62,370.00	$ 62,370.00	$ -
5121-0e Admin Bond (2026 Limited Tax Note) Principal	$ -	$ -	$ -	$ -	$ -	$ 59,000.00	$ 59,000.00
5121-0f Admin Bond (2026 Limited Tax Note) Interest	$ -	$ -	$ -	$ -	$ -	$ 21,161.25	$ 21,161.25
Total Payments on GO/CO Bond	**$ 421,736.25**	**$ 458,928.50**	**$ 425,496.00**	**$ 458,003.00**	**$ 458,003.00**	**$ 544,420.75**	**$ 86,417.75**
5122-0 General Debt Service-Multi Dept	$ -	$ 400.00	$ -	$ -	$ 943.74	$ -	$ -
5140-0 Dues & Subscriptions-Multi	$ -	$ 129.00	$ -	$ -	$ 200.00	$ 200.00	$ 200.00
5140-1 Dues & Subscriptions-Admin.	$ 4,527.26	$ 5,148.30	$ 4,596.70	$ 5,100.00	$ 5,000.00	$ 5,000.00	$ (100.00)
5140-2 Dues & Subscriptions-Police	$ 672.00	$ 930.00	$ -	$ 700.00	$ 700.00	$ 700.00	$ -
5140-4 MTF (FUND) Dues & Subscriptions-Judicial - Judicial/Court	$ 3,000.00	$ 3,055.00	$ 3,075.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -
5140-6 Contract Services - Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5140-7 Dues & Subscriptions- Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5140-8 Dues & Subscriptions-Building	$ 15,345.00	$ 15,878.35	$ 15,786.00	$ 16,000.00	$ 16,500.00	$ 16,500.00	$ 500.00
5140-10 Dues & Subscriptions-Mayor/Council	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Dues & Subscriptions	**$ 23,544.26**	**$ 25,140.65**	**$ 23,457.70**	**$ 25,800.00**	**$ 26,400.00**	**$ 26,400.00**	**$ 1,259.35**
5150-1 Election Expense	$ 3,234.79	$ 3,369.45	$ 3,559.63	$ 3,559.63	$ 3,700.00	$ 3,700.00	$ 330.55
5160-1 Employee Benefits/Retirement-Admin	$ 7,766.48	$ 9,989.75	$ 11,581.31	$ 16,000.00	$ 34,000.00	$ 37,209.95	$ 24,010.25
5160-2 Employee Benefits/Retirement-Police	$ 20,819.05	$ 20,055.85	$ 22,577.20	$ 34,000.00	$ 37,209.95	$ 38,000.00	$ 17,154.10
5160-3 Employee Benefits/Retirement-Maint	$ 6,090.37	$ 5,808.75	$ 6,919.18	$ 10,000.00	$ 10,688.57	$ 11,000.00	$ 4,879.82
5160-4 Employee Benefits/Retirement-Judicial/Court	$ 1,911.48	$ 1,769.71	$ 2,157.38	$ 3,000.00	$ 3,299.16	$ 3,500.00	$ 1,529.45
5160-6 Employee Benefits/Retirement-Park	$ -	$ 824.23	$ 1,551.22	$ 2,000.00	$ 2,788.79	$ 3,000.00	$ 1,964.56
5160-7 Employee Benefits/Retirement- Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 4,000.00	$ -
5160-8 Employee Benefits/Retirement-Building	$ 3,968.16	$ 3,665.64	$ 3,969.55	$ 6,000.00	$ 7,452.20	$ 4,000.00	$ 3,786.56
Total Employee Benefits/Retirement	**$ 40,555.54**	**$ 42,113.93**	**$ 48,755.84**	**$ 71,000.00**	**$ 95,438.67**	**$ 100,709.95**	**$ 53,324.74**
5170-0 Equipment Purchases-Multi	$ 1,000.00	$ 1,197.47	$ 39.91	$ 39.91	$ -	$ -	$ (1,197.47)
5170-1 Equipment Purchases-Admin	$ 6,985.27	$ 1,686.49	$ -	$ 2,865.69	$ 4,000.00	$ 1,000.00	$ 2,313.51
5170-2 Equipment Purchases-Police	$ 9,267.15	$ 8,852.61	$ 2,093.20	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ (852.61)
5170-3 Equipment Purchases-Maint.	$ 16,682.05	$ 15,748.15	$ 12,904.94	$ 14,500.00	$ 13,000.00	$ 13,000.00	$ (2,748.15)
5170-4 MSF Equipment Pur-Court-Municipal Security Fund	$ 1,776.96	$ -	$ -	$ -	$ -	$ -	$ -

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	FY 2023-24 Actuals	FY 2024-2025 Actuals	FY 2025-26 Actuals (as of 07/10/2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 26-27 Proposed	Projected 2025-2026 vs. Proposed 2026-2027
5170-6 Equipment Purchases-Park	$ -	$ 21,587.28	$ -	$ -	$ -	$ 2,000.00	$ (21,587.28)
5170-7 Equipment Purchases- Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 800.00	$ -
5170-8 Equipment Purchases-Building	$ 2,845.87	$ 1,137.61	$ 1,044.61	$ 2,000.00	$ 2,000.00	$ 400.00	$ 862.39
5170-9 Equipment Purchases-Animal Control	$ -	$ 4.75	$ -	$ -	$ 200.00	$ 200.00	$ 195.25
Total Equipment Purchases	**$ 38,557.30**	**$ 50,214.36**	**$ 16,082.66**	**$ 27,405.60**	**$ 27,200.00**	**$ 25,400.00**	**$ (23,014.36)**
5171-0 CITY EVENTS	$ -	$ 17,606.33	$ 570.07	$ 5,570.07	$ 5,000.00	$ 10,000.00	$ (12,606.33)
5171-6 - HOT FUND Events - Park	$ 15,858.66	$ 33,180.22	$ 570.07	$ 5,570.07	$ 5,000.00	$ 6,300.00	$ (28,180.22)
5174-6a Food Truck Rental Fees Transfer to 8 @ Tool	$ -	$ -	$ -	$ 2,000.00	$ 6,000.00	$ -	$ 6,000.00
5174-6b Amphitheater Rental Fees Transfer to 8 @ Tool	$ -	$ -	$ -	$ 300.00	$ -	$ -	$ -
5174-6c General Fund Revenue Allocated to Park Events	$ -	$ -	$ -	$ 2,750.00	$ 6,000.00	$ -	$ 6,000.00
5174-6d HOT FUNDS Transfer to Park Events Fund	$ -	$ -	$ 7,750.00	$ 7,750.00	$ 42,000.00	$ -	$ 42,000.00
Total Events	**$ 15,858.66**	**$ 50,786.55**	**$ 8,890.14**	**$ 23,940.14**	**$ 64,000.00**	**$ 16,300.00**	**$ 13,213.45**
5172-3 Minor Tools-Maint	$ -	$ -	$ -	$ 100.00	$ 300.00	$ 300.00	$ 300.00
5172-6 Minor Tools-Parks	$ -	$ -	$ 602.47	$ 750.00	$ 300.00	$ 700.00	$ 300.00
5173-3 Equipment Rentals-Maint	$ -	$ 912.48	$ -	$ -	$ 12,000.00	$ 13,189.00	$ 11,087.52
5173-3 Equipment Rentals-Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Equipment Rentals	**$ -**	**$ 912.48**	**$ -**	**$ -**	**$ 12,000.00**	**$ 13,189.00**	**$ 11,087.52**
5190-1 Filing/Notary Fees-Admin	$ 275.62	$ 254.53	$ 23.76	$ 100.00	$ 175.00	$ 200.00	$ (79.53)
5200-0 HCAD Collections-Multi Dept	$ 33,893.40	$ 48,879.66	$ 32,689.71	$ 50,000.00	$ 52,000.00	$ 54,000.00	$ 3,120.34
5210-2 Investigation/Test Expense	$ -	$ -	$ -	$ -	$ 650.00	$ 1,550.00	$ 650.00
5220-0 Insurance-Prop.&Liab-Multi	$ -	$ 2,338.75	$ 3,299.00	$ 4,500.00	$ 3,782.50	$ 3,200.00	$ (1,300.00)
5220-1 Insurance-Prop.&Liab-Admin	$ 6,827.75	$ 7,098.00	$ 7,098.00	$ 8,000.00	$ 6,400.00	$ -	$ (8,000.00)
5220-2 Insurance-Prop.&Liab-Police	$ 6,819.00	$ 7,243.00	$ 6,251.00	$ 7,400.00	$ 8,490.00	$ 7,700.00	$ 300.00
5220-3 Insurance-Prop.&Liab-Maint	$ 3,810.00	$ 5,073.50	$ 4,609.00	$ 4,609.00	$ 4,517.75	$ 5,000.00	$ 391.00
5220-6 Insurance Prop & Liab-Parks	$ -	$ 348.00	$ -	$ 400.00	$ 414.25	$ 500.00	$ 100.00
Total Property Insurance	**$ 17,456.75**	**$ 22,101.25**	**$ 21,257.00**	**$ 24,909.00**	**$ 23,604.50**	**$ 16,400.00**	**$ (8,509.00)**
5225-1 Insurance/Auto-Admin	$ 296.00	$ -	$ -	$ -	$ -	$ -	
5225-2 Insurance/Auto-Police	$ 8,879.00	$ 10,777.25	$ 11,057.00	$ 14,000.00	$ 11,057.75	$ 11,000.00	$ (3,000.00)
5225-3 Insurance/Auto- Maintenance	$ 1,420.00	$ 1,763.25	$ 1,799.00	$ 1,799.00	$ 1,800.00	$ 2,000.00	$ 201.00
5225-7 Insurance/Auto- Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 600.00	$ 600.00
5225-8 Insurance/Auto-Building	$ 506.00	$ 923.50	$ 937.00	$ 940.00	$ 935.25	$ 600.00	$ (340.00)
Total Auto Insurance	**$ 11,101.00**	**$ 13,464.00**	**$ 13,793.00**	**$ 16,739.00**	**$ 13,793.00**	**$ 14,200.00**	**$ (2,539.00)**
Employee Insurance Benefits (Medical,Dental, Vision & Life)							
5230-1a Employee Medical Insurance-Admin	$ 22,324.54	$ 31,703.92	$ 22,264.77	$ 32,000.00	$ 34,560.00	$ 36,000.00	$ 4,000.00
5230-1b Employee Dental & Vision Insurance-Admin	$ 2,384.14	$ 2,595.71	$ 1,660.28	$ 2,200.00	$ 2,457.60	$ 2,500.00	$ 300.00
5230-1c Employee Life Insurance-Admin	$ 322.80	$ 350.75	$ 289.75	$ 300.00	$ 340.80	$ 400.00	$ 100.00
Total Insurance Benefits-(Administration)	**$ 25,031.48**	**$ 34,650.38**	**$ 24,214.80**	**$ 34,500.00**	**$ 37,358.40**	**$ 38,900.00**	**$ 4,400.00**
5230-2a Employee Medical Insurance-Police	$ 66,719.50	$ 62,766.22	$ 56,888.73	$ 75,000.00	$ 80,160.00	$ 80,000.00	$ 5,000.00
5230-2b Employee Dental & Vision Insurance-Police	$ 5,204.49	$ 3,795.94	$ 6,476.62	$ 5,200.00	$ 5,529.60	$ 5,300.00	$ 100.00
5230-2c Employee Life Insurance-Police	$ 813.54	$ 730.86	$ 699.34	$ 945.00	$ 766.80	$ 1,000.00	$ 55.00
Total Insurance Benefits (Police Dept)	**$ 72,737.53**	**$ 67,293.02**	**$ 64,064.69**	**$ 81,145.00**	**$ 86,456.40**	**$ 86,300.00**	**$ 5,155.00**
5230-3a Employee Medical Insurance-Maint.	$ 20,292.45	$ 24,247.85	$ 18,507.06	$ 26,000.00	$ 25,920.00	$ 27,000.00	$ 1,000.00
5230-3b Employee Dental & Vision Insurance-Maint.	$ 1,790.46	$ 1,832.97	$ 1,382.40	$ 2,000.00	$ 1,843.20	$ 2,100.00	$ 100.00
5230-3c Employee Life Insurance-Maint.	$ 803.04	$ 579.44	$ 602.28	$ 750.00	$ 596.64	$ 800.00	$ 50.00
Total Insurance Benefits-(Maintenance Dept)	**$ 22,885.95**	**$ 26,660.26**	**$ 20,491.74**	**$ 28,750.00**	**$ 28,359.84**	**$ 29,900.00**	**$ 1,150.00**
5230-4a Employee Medical Insurance-Judicial	$ 13,603.17	$ 10,064.79	$ 9,338.72	$ 11,040.00	$ 11,040.00	$ 12,000.00	$ 960.00
5230-4b Employee Dental & Vision Insurance-Judicial	$ 1,886.61	$ 508.50	$ 856.00	$ 1,100.00	$ 614.40	$ 1,200.00	$ 100.00
5230-4c Employee Life Insurance-Judicial	$ 246.96	$ 28.59	$ 169.83	$ 210.00	$ 85.20	$ 250.00	$ 40.00
Total Insurance Benefits-(Municipal Court)	**$ 15,736.74**	**$ 10,601.88**	**$ 10,364.55**	**$ 12,350.00**	**$ 11,739.60**	**$ 13,450.00**	**$ 1,100.00**
5230-6a Employee Medical Insurance-Parks	$ -	$ 3,248.92	$ 6,732.38	$ 9,700.00	$ 8,640.00	$ 10,000.00	$ 300.00
5230-6b Employee Dental & Vision Insurance-Parks	$ -	$ 254.76	$ 460.80	$ 700.00	$ 614.40	$ 800.00	$ 100.00
5230-6c Employee Life Insurance-Parks	$ -	$ 97.30	$ 138.06	$ 210.00	$ 233.52	$ 250.00	$ 40.00
Total Insurance Benefits-(Parks)	**$ -**	**$ 3,600.98**	**$ 7,331.24**	**$ 10,610.00**	**$ 9,487.92**	**$ 11,050.00**	**$ 440.00**
5230-7a Employee Medical Insurance- Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 7,500.00	$ 7,500.00
5230-7b Employee Dental & Vision Insurance- Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 750.00	$ 750.00
5230-7c Employee Life Insurance- Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 250.00	$ 250.00
Total Insurance Benefits-(Code Enforcement)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,500.00**	**$ 8,500.00**
5230-8a Employee Medical Insurance-Building	$ 6,764.15	$ 5,983.39	$ 10,433.92	$ 13,500.00	$ 1,728.00	$ 7,500.00	$ (6,000.00)
5230-8b Employee Dental & Vision Insurance-Building	$ 1,058.43	$ 1,573.05	$ 256.00	$ 6,500.00	$ 1,228.80	$ 750.00	$ (5,750.00)
5230-8c Employee Life Insurance-Building	$ 872.51	$ 730.26	$ 236.26	$ 400.00	$ 170.40	$ 250.00	$ (150.00)
Total Insurance Benefits-(Building)	**$ 8,695.09**	**$ 8,286.70**	**$ 10,926.18**	**$ 20,400.00**	**$ 3,127.20**	**$ 8,500.00**	**$ (11,900.00)**
5250-1 Workers Comp Insurance-Admin.	$ 694.48	$ 863.50	$ 1,050.00	$ 1,100.00	$ 841.00	$ 1,300.00	$ 200.00
5250-2 Workers Comp Insurance-Police	$ 10,029.94	$ 12,580.50	$ 11,696.25	$ 14,000.00	$ 12,251.00	$ 15,000.00	$ 1,000.00
5250-3 Workers Comp Insurance-Maint.	$ 5,126.97	$ 6,411.00	$ 7,803.75	$ 8,000.00	$ 6,243.25	$ 9,000.00	$ 1,000.00
5250-7 Workers Comp Insurance- Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 675.00	$ 675.00
5250-8 Workers Comp Insurance-Building	$ 604.61	$ 624.00	$ 760.00	$ 1,100.00	$ 607.75	$ 675.00	$ (425.00)
Total Workers Comp Insurance	**$ 16,456.00**	**$ 20,479.00**	**$ 21,310.00**	**$ 24,200.00**	**$ 19,943.00**	**$ 26,650.00**	**$ 2,450.00**
5263 Interest Expense	**$ 38,432.50**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF TOOL
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	FY 2023-24 Actuals	FY 2024-2025 Actuals	FY 2025-26 Actuals (as of 07/10/2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 26-27 Proposed	Projected 2025-2026 vs. Proposed 2026-2027
5264 - 2a - Vehicle Loan Interest - Police -Tahoes (3)	$ 6,486.39	$ 6,164.38	$ 3,559.10	$ 5,366.18	$ 5,366.18	$ 5,400.00	$ 33.82
5264-2b Vehicle Loan Prin- Police-Tahoes	$ -	$ 29,802.86	$ 23,416.33	$ 30,597.82	$ 30,597.82	$ 31,000.00	$ 402.18
5264-2c Vehicle Loan Payment-Electric Vehicles	$ -	$ -	$ -	$ -	$ 15,666.67	$ -	$ -
5264-2d Vehicle Loan Interest Payments - Electric Vehicles	$ -	$ -	$ -	$ -	$ 940.00	$ -	$ -
5264 - 7a - Vehicle Loan Interest - Code Enf.	$ -	$ 1,683.63	$ 843.84	$ 2,227.61	$ 2,227.61	$ 2,300.00	$ 72.39
5264-7b Vehicle Loan Prin- Code Enf.	$ -	$ 6,193.89	$ 3,751.38	$ 5,649.91	$ 5,649.91	$ 5,700.00	$ 50.09
Total Vehicle Loan Payments	**$ 6,486.39**	**$ 35,967.24**	**$ 26,975.43**	**$ 35,964.00**	**$ 52,570.67**	**$ 36,400.00**	**$ 436.00**
5265-0 Janitorial/Cleaning-Multi Dept	$ 4,446.03	$ 5,023.14	$ 13,254.11	$ 17,000.00	$ 6,000.00	$ 15,000.00	$ (2,000.00)
5265-1 Janitorial/Cleaning-Admin	$ 959.58	$ -	$ 304.23	$ 304.23	$ -	$ -	$ (304.23)
5265-6 Janitorial/Cleaning-Park	$ -	$ 1,891.99	$ 251.96	$ 500.00	$ 2,500.00	$ 700.00	$ 200.00
Total Janitorial Cleaning	**$ 5,405.61**	**$ 6,915.13**	**$ 13,810.30**	**$ 17,804.23**	**$ 8,500.00**	**$ 15,700.00**	**$ (2,104.23)**
5270-4 MJF (FUND) Juror Fees - Judicial/Court	$ 2,293.00	$ 100.00	$ -	$ -	$ 2,000.00	$ 2,000.00	$ 2,000.00
5290-0 Lease Equipment Expense - Multi	$ -	$ -	$ 8,539.69	$ 11,500.00	$ 11,000.00	$ 12,000.00	$ 500.00
5290-1 Lease Equipment Expense-Admin	$ 328.54	$ 5,902.16	$ -	$ -	$ -	$ -	$ -
5300-1 Legal Fees-Admin	$ 17,859.64	$ 19,423.15	$ 6,411.48	$ 8,500.00	$ 12,500.00	$ 10,000.00	$ 1,500.00
5300-4 Legal Fees-Judicial	$ 24,914.96	$ 22,605.04	$ 19,916.87	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -
5300-10 Legal Fees-Council/Mayor	$ 4,581.07	$ 4,106.25	$ 7,310.00	$ 8,000.00	$ 2,500.00	$ 8,000.00	$ -
Total Legal Fees	**$ 47,355.67**	**$ 46,134.44**	**$ 33,638.35**	**$ 41,500.00**	**$ 40,000.00**	**$ 43,000.00**	**$ 1,500.00**
5301-2 Police-LEOSE	$ 2,780.00	$ -	$ 1,220.00	$ 4,119.80	$ 1,000.00	$ -	$ (4,119.80)
							-
5302-0 Marketing-Multi HOT	$ 3,000.00	$ -	$ -	$ -	$ 3,000.00	$ 6,000.00	$ 6,000.00
5302-1 Marketing-Admin	$ -	$ 123.57	$ 140.44	$ 200.00	$ 100.00	$ 150.00	$ (50.00)
5302-6 Marketing-Park	$ -	$ -	$ -	$ -	$ -	$ 6,000.00	$ 6,000.00
5302-10 Marketing-Council/Mayor	$ -	$ 866.30	$ -	$ 200.00	$ 1,000.00	$ 500.00	$ 300.00
Total Marketing	**$ 3,000.00**	**$ 989.87**	**$ 140.44**	**$ 400.00**	**$ 4,100.00**	**$ 12,650.00**	**$ 12,250.00**
5305- 2- MTPF Public Awareness & Education - Police	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5320-0 Maintenance Building-Multi Dept	$ 7,174.23	$ 7,059.30	$ 1,662.09	$ 4,000.00	$ 10,000.00	$ 4,500.00	$ 500.00
5320-1 Maintenance Building-Admin	$ -	$ 1,748.37	$ 4,166.24	$ 5,000.00	$ 2,700.00	$ -	$ (5,000.00)
5320-3 Maintenance Building-Maint	$ -	$ 657.52	$ -	$ -	$ -	$ 6,000.00	$ 6,000.00
Total Building Maintenance	**$ 7,174.23**	**$ 9,465.19**	**$ 5,828.33**	**$ 9,000.00**	**$ 12,700.00**	**$ 10,500.00**	**$ (4,500.00)**
5330-1 Maintenance-Equipment-Admin	$ 43.96	$ -	$ -	$ -	$ -	$ -	$ -
5330-2 Maintenance-Equipment-Police	$ 7,305.79	$ 474.00	$ 225.00	$ 7,000.00	$ 7,000.00	$ 4,500.00	$ (2,500.00)
5330-3 Maintenance-Equipment-Maint	$ 11,250.41	$ 2,525.82	$ 2,595.03	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
5330-4 Maintenance-Equipment-Judicial	$ -	$ 7,233.00	$ -	$ -	$ -	$ -	$ -
5330-6 Maintenance-Equipment-Park	$ -	$ 477.29	$ 52.32	$ 6,000.00	$ 7,000.00	$ 5,200.00	$ (800.00)
Total Equipment Maintenance	**$ 18,556.20**	**$ 10,710.11**	**$ 2,872.35**	**$ 18,000.00**	**$ 19,000.00**	**$ 14,700.00**	**$ (3,300.00)**
5334-6 Park Development	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -
5335-0 Maintenance - CITY PARK	$ 44,966.07	$ -	$ -	$ 200.00	$ -	$ -	$ (200.00)
5336-6 Park Grounds/Landscaping	$ -	$ 3,220.59	$ 16,519.99	$ 18,000.00	$ 4,000.00	$ 10,000.00	$ (8,000.00)
5340-1 Maintenance-Vehicle-Admin	$ 2.00	$ -	$ -	$ -	$ -	$ -	$ -
5340-2 Maintenance-Vehicle-Police	$ 13,502.06	$ 14,348.77	$ 2,586.98	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ -
5340-3 Maintenance-Vehicle-Maint	$ -	$ 1,546.39	$ 583.62	$ 1,000.00	$ 2,000.00	$ 1,500.00	$ 500.00
5340-7 Maintenance-Vehicle- Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 250.00	$ 250.00
5340-8 Maintenance-Vehicle-Building	$ 4,397.86	$ 1,435.16	$ 21.00	$ 250.00	$ 2,500.00	$ 250.00	$ -
5340-9 Maintenance-Vehicle- Animal Control	$ 363.76	$ -	$ -	$ 200.00	$ 700.00	$ 700.00	$ 500.00
Total Vehicle Maintenance	**$ 18,265.68**	**$ 17,330.32**	**$ 3,191.60**	**$ 10,450.00**	**$ 14,200.00**	**$ 11,700.00**	**$ 1,250.00**
5350-3 Maintenance-Road Materials	$ 24,912.36	$ 20,053.92	$ 3,126.69	$ 25,000.00	$ 35,000.00	$ 35,000.00	$ 10,000.00
5355-0 Meals-Multi	$ -	$ -	$ -	$ -	$ 2,000.00	$ 2,000.00	$ 2,000.00
5355-1 Meals-Admin	$ 830.01	$ 1,412.15	$ 556.86	$ 1,500.00	$ 2,000.00	$ 2,000.00	$ 500.00
5355-4 Meals-Judicial	$ -	$ 129.68	$ -	$ -	$ -	$ -	$ -
5355-10 Meals-Mayor/Council	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Meals	**$ 830.01**	**$ 1,541.83**	**$ 556.86**	**$ 1,500.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 2,500.00**
5357-0 Employee Recognition/Events	$ -	$ 2,471.27	$ 1,305.33	$ 2,000.00	$ 3,000.00	$ 2,500.00	$ 500.00
5358-0 HR/Employee Procurement Expense	$ -	$ -	$ 390.00	$ 500.00	$ 300.00	$ 500.00	$ -
Total Employee Relations	**$ -**	**$ 2,471.27**	**$ 1,695.33**	**$ 2,500.00**	**$ 3,300.00**	**$ 3,000.00**	**$ 500.00**
5365 Miscellaneous Expense	$ -	$ 1,992.47	$ -	$ -	$ -	$ -	$ -
5366-7 Neighborhood Infrastructure Reinvestment- Code Enforcem	$ 7,068.33	$ 3,540.49	$ 121.77	$ 4,000.00	$ 5,000.00	$ 5,000.00	$ 1,000.00
						$ -	
5370-1 Office Supplies-Admin	$ 4,320.97	$ 4,355.30	$ 2,282.79	$ 3,750.00	$ 3,750.00	$ 3,750.00	$ -
5370-2 Office Supplies-Police	$ 1,349.57	$ 1,229.03	$ 2,489.86	$ 3,000.00	$ 1,000.00	$ 2,500.00	$ (500.00)
5370-3 Office Supplies-Maint.	$ 150.17	$ 617.75	$ 556.80	$ 600.00	$ 400.00	$ 800.00	$ 200.00
5370-4 Office Supplies-Judicial	$ 1,404.65	$ 603.32	$ 1,116.29	$ 1,400.00	$ 1,400.00	$ 1,400.00	$ -
5370-6 Office Supplies-Park	$ -	$ 27.89	$ 255.61	$ 300.00	$ 185.00	$ -	$ (300.00)
5370-7 Office Supplies-Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 200.00	$ 200.00
5370-8 Office Supplies-Building	$ 1,106.18	$ 634.65	$ 324.46	$ 600.00	$ 1,000.00	$ 500.00	$ (100.00)
5370-9 Office Supplies--Animal Control	$ 146.07	$ 72.01	$ -	$ -	$ 100.00	$ -	$ -
5370-10 Office Supplies-Council/Mayor	$ 483.06	$ 591.66	$ 163.48	$ 225.00	$ 250.00	$ 300.00	$ 75.00
Total Office Supplies	**$ 8,960.67**	**$ 8,131.61**	**$ 7,189.29**	**$ 9,875.00**	**$ 8,085.00**	**$ 9,450.00**	**$ (425.00)**
5371-0 Building Supplies	$ -	$ 9,874.87	$ 9,010.58	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ (5,000.00)
5372-6 Recreational Items	$ -	$ -	$ 7.76	$ 150.00	$ 500.00	$ 1,000.00	$ 850.00
5373-3 Signs, Posts, Hardware-Maint	$ -	$ -	$ 1,039.28	$ 1,200.00	$ 900.00	$ 1,300.00	$ 100.00

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	FY 2023-24 Actuals	FY 2024-2025 Actuals	FY 2025-26 Actuals (as of 07/10/2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 26-27 Proposed	Projected 2025-2026 vs. Proposed 2026-2027
5373-6 Signs, Posts, Hardware-Parks	$ -	$ -	$ 589.23	$ 700.00	$ 100.00	$ 1,000.00	$ 300.00
Total Ancillary Supplies	**$ -**	**$ 9,874.87**	**$ 10,646.85**	**$ 12,050.00**	**$ 6,500.00**	**$ 8,300.00**	**$ (3,750.00)**
5379-6 Special Events (HOT)	$ -	$ -	$ -	$ -	$ -	$ 6,000.00	$ 6,000.00
5380-1 Postage-Admin.	$ 1,941.24	$ 861.12	$ 477.42	$ 500.00	$ 500.00	$ 500.00	$ -
5380-2 Postage-Police	$ 43.80	$ 69.93	$ 18.12	$ 25.00	$ 60.00	$ 50.00	$ 25.00
5380-3 Postage-Maint.	$ 430.97	$ -	$ -	$ -	$ -	$ -	$ -
5380-4 Postage-Judicial	$ 700.00	$ 781.98	$ 123.60	$ 600.00	$ 700.00	$ 800.00	$ 200.00
5380-7 Postage - Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 200.00	$ 200.00
5380-8 Postage - Building	$ 1,200.00	$ 1,359.72	$ 1,263.68	$ 1,500.00	$ 1,300.00	$ 1,300.00	$ (200.00)
Total Postage	**$ 4,316.01**	**$ 3,072.75**	**$ 1,882.82**	**$ 2,625.00**	**$ 2,560.00**	**$ 2,850.00**	**$ 225.00**
5390-1 Records Management-Admin	$ 1,171.39	$ 3,412.00	$ 2,381.00	$ 2,381.00	$ 4,040.00	$ 500.00	$ (1,881.00)
5390-2 Records Management-Police	$ 811.00	$ 666.40	$ 480.00	$ 480.00	$ -	$ -	$ (480.00)
Total Records Management	**$ 1,982.39**	**$ 4,078.40**	**$ 2,861.00**	**$ 2,861.00**	**$ 4,040.00**	**$ 500.00**	**$ (2,361.00)**
5400-1 Printing- Admin.	$ 3,351.18	$ 3,271.94	$ -	$ -	$ -	$ -	$ -
5400-2 Printing - Police	$ 119.00	$ -	$ 2,474.77	$ 3,200.00	$ 3,300.00	$ 3,350.00	$ 150.00
Total Printing	**$ 3,470.18**	**$ 3,271.94**	**$ 2,474.77**	**$ 3,200.00**	**$ 3,300.00**	**$ 3,350.00**	**$ 150.00**
5430 Salaries							
5430-1 Salaries-Admin	$ 177,711.79	$ 248,090.14	$ 187,522.60	$ 222,059.97	$ 257,251.64	$ 261,481.49	$ 39,421.52
5430-2 Salaries-Police	$ 461,372.51	$ 503,437.78	$ 396,897.05	$ 513,585.00	$ 517,523.60	$ 525,122.61	$ 11,537.61
5430-3 Salaries-Maint	$ 136,502.69	$ 144,544.69	$ 114,042.84	$ 146,034.84	$ 148,658.86	$ 150,679.44	$ 4,644.60
5430-4 Salaries-Other-Judicial	$ 41,519.85	$ 43,936.46	$ 35,402.20	$ 44,897.69	$ 45,885.44	$ 46,913.94	$ 2,016.25
5430-6 Salaries-Park	$ -	$ 19,861.76	$ 25,472.40	$ 38,787.05	$ 38,787.05	$ 39,681.47	$ 894.42
5430-7 Salaries-Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 52,795.00	
5430-8 Salaries-Building	$ 92,429.77	$ 91,367.08	$ 65,170.47	$ 78,966.23	$ 103,646.67	$ 56,988.87	$ (21,977.36)
5430-10 Salaries-Council/Mayor	$ 2,200.00	$ 1,200.00	$ 1,000.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -
Total 5430 Salaries	**$ 911,736.61**	**$ 1,052,437.91**	**$ 825,507.56**	**$ 1,045,530.78**	**$ 1,112,953.26**	**$ 1,134,862.82**	**$ 89,332.04**
5460-0 Tel/Internet-Multi Dept.	$ 11,140.47	$ 13,013.49	$ 10,888.39	$ 14,500.00	$ 13,000.00	$ 13,500.00	$ (1,000.00)
5460-1 Tel/Internet-Admin.	$ 2,553.29	$ 2,533.89	$ 2,015.48	$ 2,520.00	$ 2,600.00	$ 2,600.00	$ 80.00
5460-2 Tel/Internet-Police	$ 3,865.43	$ 5,237.59	$ 3,922.54	$ 4,730.00	$ 4,730.00	$ 4,700.00	$ (30.00)
5460-3 Tel/Internet-Maint.	$ 1,003.36	$ 1,017.54	$ 763.41	$ 1,018.00	$ 540.00	$ 1,000.00	$ (18.00)
5460-7 Tel/Internet-Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 700.00	$ 700.00
5460-8 Tel/Internet-Building	$ 1,391.03	$ 1,317.42	$ 988.32	$ 1,317.00	$ 1,448.70	$ 700.00	$ (617.00)
5460-9 Tel/Internet-Animal Control	$ 16.50	$ -	$ -	$ -	$ 540.00	$ -	$ -
Total Telephone/Internet	**$ 19,970.08**	**$ 23,119.93**	**$ 18,578.14**	**$ 24,085.00**	**$ 22,858.70**	**$ 23,200.00**	**$ (885.00)**
5470-0 Travel-Multi	$ -	$ 333.71	$ -	$ -	$ -	$ -	$ -
5470-1 Travel-Admin	$ 464.57	$ 542.15	$ 1,665.01	$ 2,100.00	$ 1,750.00	$ 2,000.00	$ (100.00)
5470-2 Travel-Police	$ 936.77	$ 124.85	$ 999.14	$ 1,600.00	$ 1,320.00	$ 1,200.00	$ (400.00)
5470-3 Travel-Maint.	$ -	$ -	$ -	$ -	$ 50.00	$ 1,000.00	$ 1,000.00
5470-4 Travel-Judicial	$ 96.97	$ 1,193.10	$ 409.89	$ 750.00	$ 900.00	$ 800.00	$ 50.00
5470-4b Travel-Judicial	$ -	$ 280.12	$ -	$ -	$ -	$ -	$ -
5470-7 Travel-Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 450.00	$ 450.00
5470-8 Travel-Building	$ 872.42	$ 915.42	$ 682.64	$ 800.00	$ 1,200.00	$ 450.00	$ (350.00)
5470-9 Travel-Animal Control	$ 31.43	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	$ -
5470-10 Travel-Council/Mayor	$ -	$ -	$ -	$ -	$ -	$ 200.00	$ 200.00
Total Travel	**$ 2,402.16**	**$ 3,389.35**	**$ 3,756.68**	**$ 5,350.00**	**$ 5,320.00**	**$ 6,200.00**	**$ 850.00**
5480-1 Training/Education Expense-Admin.	$ 1,575.35	$ 2,808.38	$ 2,606.22	$ 3,000.00	$ 7,000.00	$ 5,500.00	$ 2,500.00
5480-2 Training/Education Expense-Police	$ 602.00	$ 2,259.00	$ 1,297.71	$ 2,000.00	$ 4,000.00	$ 3,000.00	$ 1,000.00
5480-3 Training/Education Expense-Maint	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5480-4 Training/Education Expense-Judicial	$ 330.00	$ 910.00	$ 100.00	$ 910.00	$ 1,000.00	$ 900.00	$ (10.00)
5480-7 Training/Education Expense-Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 1,500.00	$ 1,500.00
5480-8 Training/Education Expense-Building	$ 2,428.00	$ 2,421.80	$ 2,815.90	$ 3,500.00	$ 2,500.00	$ 1,500.00	$ (2,000.00)
5480-9 Training/Education Expense-Animal Control	$ 300.00	$ -	$ -	$ 100.00	$ 300.00	$ 200.00	$ 100.00
5480-10 Training/Education Expense-Council/Mayor	$ -	$ 79.00	$ 67.50	$ 120.00	$ 200.00	$ 350.00	$ 230.00
Total Training/Education	**$ 5,235.35**	**$ 8,478.18**	**$ 6,887.33**	**$ 9,630.00**	**$ 15,000.00**	**$ 12,950.00**	**$ 3,320.00**
5490-2 Uniforms-Police	$ 2,606.26	$ 2,829.50	$ 4,372.29	$ 5,000.00	$ 2,500.00	$ 5,000.00	$ -
5490-3 Uniforms-Maint	$ 971.10	$ 2,967.69	$ 1,939.72	$ 2,400.00	$ 2,500.00	$ 2,200.00	$ (200.00)
5490-4 Uniforms-Court	$ -	$ 231.00	$ -	$ -	$ 250.00	$ 200.00	$ 200.00
5490-6 Uniforms-Park	$ -	$ 231.30	$ 399.30	$ 500.00	$ 520.00	$ 520.00	$ 20.00
5490-7 Uniforms-Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 500.00	$ 500.00
5490-8 Uniforms-Building	$ 286.97	$ 210.00	$ 861.62	$ 900.00	$ 800.00	$ 400.00	$ (500.00)
5490-9 Uniforms-Animal Control	$ 60.00	$ 587.88	$ 861.62	$ 1,000.00	$ 1,040.00	$ 1,100.00	$ 100.00
Total Uniforms	**$ 3,924.33**	**$ 7,057.37**	**$ 8,434.55**	**$ 9,800.00**	**$ 7,610.00**	**$ 9,920.00**	**$ 120.00**
5500-0 Utilities/Electricity-Multi Dept	$ 9,674.63	$ 12,592.64	$ 10,647.92	$ 14,500.00	$ 14,000.00	$ 15,000.00	$ 500.00
5500-1 Utilities/Electricity-Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5500-3 Utilities/Electricity-Maint	$ 465.16	$ 676.19	$ 1,001.50	$ 1,400.00	$ 2,400.00	$ 5,000.00	$ 3,600.00
5500-6 Utilities/Electricity-Park	$ -	$ 3,036.60	$ 2,076.94	$ 3,500.00	$ 8,400.00	$ 5,000.00	$ 1,500.00
Total Electricity	**$ 10,139.79**	**$ 16,305.43**	**$ 13,726.36**	**$ 19,400.00**	**$ 24,800.00**	**$ 25,000.00**	**$ 5,600.00**
5510-0 Utilities/Water-Multi Dept-Multi Dept.	$ 80.00	$ 5,559.69	$ 4,291.44	$ 5,500.00	$ 7,000.00	$ 6,000.00	$ 500.00
5510-1 Utilities/Water-Admin	$ 2,711.68	$ -	$ -	$ -	$ -	$ -	$ -
5510-3 Utilities/Water-Maint	$ 730.70	$ 80.00	$ 323.80	$ 800.00	$ 1,000.00	$ 3,000.00	$ 2,200.00
5510-6 Utilities/Water-Park	$ -	$ 12,996.79	$ 9,558.57	$ 20,000.00	$ 23,000.00	$ 12,000.00	$ (8,000.00)
Total Water Utilities	**$ 3,522.38**	**$ 18,636.48**	**$ 14,173.81**	**$ 26,300.00**	**$ 31,000.00**	**$ 21,000.00**	**$ (5,300.00)**
5540-0 Website-Multi Dept.	$ 2,043.40	$ 4,463.40	$ 2,700.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ -
5540-1 Website-Admin	$ -	$ -	$ 719.65	$ -	$ -	$ -	$ -
Total Website	**$ 2,043.40**	**$ 4,463.40**	**$ 3,419.65**	**$ 3,600.00**	**$ 3,600.00**	**$ 3,600.00**	**$ -**

CITY OF TOOL
Proposed Budget
FY 2026-2027

	FY 2023-24 Actuals	FY 2024-2025 Actuals	FY 2025-26 Actuals (as of 07/10/2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 26-27 Proposed	Projected 2025-2026 vs. Proposed 2026-2027
5999-0 Contingency	$ -	$ -	$ -	$ -	$ 36,713.33	$ 26,287.04	$ 26,287.04
							-
6500-1 Payroll Taxes - Admin	$ 13,688.57	$ 19,278.23	$ 15,229.14	$ 20,000.00	$ 20,580.13	$ 23,000.00	$ 3,000.00
6500-2 Payroll Taxes- Police	$ 35,652.87	$ 39,166.04	$ 32,003.41	$ 41,086.80	$ 41,401.89	$ 44,000.00	$ 2,913.20
6500-3 Payroll Taxes- Maint	$ 10,469.44	$ 11,246.66	$ 9,237.29	$ 12,609.00	$ 11,892.71	$ 13,000.00	$ 391.00
6500-4 Payroll Taxes- Judicial	$ 3,182.24	$ 3,424.15	$ 2,879.27	$ 4,400.00	$ 4,588.54	$ 5,000.00	$ 600.00
6500-6 Payroll Taxes- Park	$ -	$ 1,582.43	$ 2,119.64	$ 2,700.00	$ 3,878.71	$ 4,100.00	$ 1,400.00
6500-7 Payroll Taxes - Code Enforcement	$ -	$ -	$ -	$ -	$ -	$ 4,100.00	$ 4,100.00
6500-8 Payroll Taxes- Building	$ 7,176.13	$ 7,200.37	$ 5,390.55	$ 7,500.00	$ 10,364.67	$ 6,000.00	$ (1,500.00)
Total Payroll Taxes	**$ 70,169.25**	**$ 81,897.88**	**$ 66,859.30**	**$ 88,295.80**	**$ 92,706.65**	**$ 99,200.00**	**$ 10,904.20**
6600-0 Quickbooks Payment Fees	$ -	$ 550.30	$ 600.00	$ -	$ 600.00	$ 600.00	**$ 600.00**
Total Expenditures Before Transfer	**$ 2,548,425.03**	**$ 3,067,187.62**	**$ 2,606,653.45**	**$ 3,210,422.69**	**$ 3,071,602.88**	**$ 3,162,579.56**	**$ (33,144.65)**
9990-0 GF Transfer to CIP Fund-Multi Dept.	**$ 200,000.00**	**$ 200,000.00**	**$ -**	**$ 200,000.00**	**$ 200,000.00**	**$ 200,000.00**	**$ -**
Total Expenditures	**$ 2,748,425.03**	**$ 3,267,187.62**	**$ 2,606,653.45**	**$ 3,410,422.69**	**$ 3,271,602.88**	**$ 3,362,579.56**	**$ (33,144.65)**
						$ -	

FY26 - FY27 Expense Detail

MULTI-DEPARTMENTAL	FY 2023-2024 Actuals	FY 2024-2025 Actuals	FY 2025-26 Actuals (As of 07-10-2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 2026-2027 Proposed	Comments
5010 - Accounting Services	$ 3,798.85	$ 5,553.00	$ 4,595.62	$ 5,000.00	$ 5,700.00	$ 5,500.00	
5070 - Bank Charges	$ 5,423.44	$ 6,405.27	$ 5,008.80	$ 6,000.00	$ 6,000.00	$ 6,000.00	
5082a Emergency Sirens	$ -	$ 126,290.30	$ 2,968.00	$ 2,968.00	$ -	$ -	Capital Improvement Expenses; Will need to go to Balance Sheet
5082b Maintenance Barn	$ -	$ 86,538.06	$ 266,087.26	$ 266,087.26	$ -	$ -	Capital Improvement Expenses; Will need to go to Balance Sheet
5082c Police Department Building Remodel	$ -	$ 39,797.12	$ 33,903.19	$ 33,903.19	$ -	$ -	Capital Improvement Expenses; Will need to go to Balance Sheet
5082d Paradise Bay Subdivision Drainage (Phase 1A and 2B)	$ -	$ 11,000.00	$ 37,750.00	$ 75,000.00	$ -	$ -	Capital Improvement Expenses; Will need to go to Balance Sheet
5082e City Hall Remodel	$ -	$ -	$ 6,350.00	$ 6,350.00	$ -	$ -	Capital Improvement Expenses; Will need to go to Balance Sheet
5082f Parks Development	$ -	$ -	$ 500.00	$ 500.00	$ -	$ -	Capital Improvement Expenses; Will need to go to Balance Sheet
5082d Equipment Purchases - Excavator	$ -	$ -	$ 54,995.74	$ 54,995.74	$ -	$ -	Capital Improvement Expenses; Will need to go to Balance Sheet
5097-0 Computers, Software & Supplies	$ 417.29	$ -	$ -	$ -	$ 200.00	$ 200.00	
5101 Contract Services - IT	$ 31,710.52	$ 39,626.04	$ 25,565.65	$ 38,000.00	$ 36,000.00	$ 30,000.00	Agent-IT contract; Contract to be renegotiated
5102 - Contract Services - Accounting	$ 53,945.00	$ 4,506.25	$ 6,037.50	$ 10,000.00	$ 3,000.00	$ 5,000.00	Contract Services for Part-Time City Controller;
5121-0a Admin GO Bond (Series 2020 JPMorgan Chase): Princip	$ 282,368.75	$ 280,000.00	$ 280,000.00	$ 280,000.00	$ 280,000.00	$ 290,000.00	General Obligation Refunding Bonds, Series 2020
5121-0b Admin GO Bond (Series 2020 JPMorgan) Int	$ -	$ 9,301.00	$ 3,733.50	$ 5,633.00	$ 5,633.00	$ 1,889.50	Interest payments for GO's
5121-0c Admin CO Bond (Series 2020 Combo) Principal	$ 139,367.50	$ 105,000.00	$ 110,000.00	$ 110,000.00	$ 110,000.00	$ 110,000.00	Combination Tax and Limited Surplus Revenue CO, Series 2020
5121-0d Admin CO Bond (Series 2020 Combo) Interest		$ 64,627.50	$ 31,762.50	$ 62,370.00	$ 62,370.00	$ 62,370.00	Interest payments for CO's
5121-0e Admin Bond (2026 Limited Tax Note) Principal	$ -	$ -	$ -	$ -	$ -	$ 59,000.00	New debt for Maintenance Barn
5121-0f Admin Bond (2026 Limited Tax Note) Interest		$ -	$ -	$ -	$ -	$ 21,161.25	New debt for Maintenance Barn
5122-0 General Debt Service	$ -	$ 400.00	$ -	$ -	$ 943.74	$ -	
5140-0 Dues and Subscriptions	$ -	$ 129.00	$ -	$ -	$ 200.00	$ 200.00	Amazon Prime
5170-0 Equipment Purchases	$ 1,000.00	$ 1,197.47	$ 39.91	$ 39.91	$ -	$ -	
5171-0 - City Events	$ -	$ 17,606.33	$ 570.07	$ 5,570.07	$ 5,000.00	$ 10,000.00	These are NON-HOT FUND EVENTS
5200 HCAD Collections	$ 33,893.40	$ 48,879.66	$ 32,689.71	$ 50,000.00	$ 52,000.00	$ 54,000.00	
5220-0 Insurance Property & Liability	$ -	$ 2,338.75	$ 3,299.00	$ 4,500.00	$ 3,782.50	$ 3,200.00	
5220-1 Insurance-Prop.&Liability	$ 6,827.75	$ 7,098.00	$ 7,098.00	$ 8,000.00	$ 6,400.00		Moved from Admin.
5263-1 Interest Expense	$ 38,432.50	$ -	$ -	$ -	$ -		This is not to be expensed this year.
5265-0 Janitorial Supplies	$ 4,446.03	$ 5,023.14	$ 13,254.11	$ 17,000.00	$ 6,000.00	$ 15,000.00	Cleaning Contractor for City Hall, Civic Center, etc.
5290-0 Lease Expense Equipment	$ -	$ -	$ 8,539.69	$ 11,500.00	$ 11,000.00	$ 12,000.00	Great American Leases($882.13 monthly), Pitney Bowes (80.82 quarterly) ReadyRefresh ($7.57 monthly)
5302-0 Marketing	$ 3,000.00	$ -	$ -	$ -	$ 3,000.00	$ 6,000.00	Marketing materials, using HOT funds; At least 1/7th of HOT Balance
5320 Maintenance-Building	$ 7,174.23	$ 7,059.30	$ 1,662.09	$ 4,000.00	$ 10,000.00	$ 4,500.00	Cleaning of City Buildings (Pest Control, Storage Facilities)
5320-1 Maintenance Building-Admin	$ 1,748.37	$ 4,166.24	$ 4,166.24	$ 4,500.00	$ 3,500.00		Moved from Admin.
5335-0 Maintenance - Park	$ 44,966.07	$ -	$ -	$ 200.00	$ -	$ -	This line item has become its own Division under the Maintenance Department
5355-0 Meals-Multi	$ -	$ -	$ -	$ -	$ 2,000.00	$ 2,000.00	
5355-1 Meals-Admin	$ 830.01	$ 1,412.15	$ 556.86	$ 1,500.00	$ 2,000.00	$ 2,000.00	Meals with staff and outside consultations; Moved from Admin.
5357-0 Employee Recognition/Events	$ -	$ 2,471.27	$ 1,305.33	$ 2,000.00	$ 3,000.00	$ 2,500.00	HR Team Building Events
5358-0 HR/Employee Procurement Expense	$ -	$ -	$ 390.00	$ 500.00	$ 300.00	$ 500.00	Budgeting $150 for three hires
5365 Miscellaneous Expense	$ -	$ 1,992.47	$ -	$ -	$ -	$ -	
5371-0 Building Supplies	$ -	$ 9,874.87	$ 9,010.58	$ 10,000.00	$ 5,000.00	$ 5,000.00	Cintas billing for toilet tissue, mats; garbage bags, cups, coffee
5400-0 Printing	$ -	$ -	$ -	$ -	$ -	$ -	
5460-0 Telephone and Internet	$ 11,140.47	$ 13,013.49	$ 10,888.39	$ 14,500.00	$ 13,000.00	$ 13,500.00	Cytracom, Optimum Internet, ATT Billing
5470-0 Travel-Multi	$ -	$ 333.71	$ -	$ -	$ -	$ -	
5500-0 Utilities - Electricity	$ 9,674.63	$ 12,592.64	$ 10,647.92	$ 14,500.00	$ 14,000.00	$ 15,000.00	
5510-0 Utilites - Water	$ 80.00	$ 5,559.69	$ 4,291.44	$ 5,500.00	$ 7,000.00	$ 6,000.00	Utilities of City Hall, Civic Center, Old Maintenance Shed
5540-0 Website Expenses	$ 2,043.40	$ 4,463.40	$ 2,700.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	
5999-0 Contingency	$ -	$ -	$ -	$ -	$ 36,713.33	$ 26,287.04	Built in Contingency for EOY Fund Balance Operations
6600-0 Quickbooks Payment Fees	$ -	$ 550.30	$ 600.00	$ -	$ 600.00	$ 600.00	
General Expenses before CIP Transfer	$ 682,288.21	$ 924,806.42	$ 980,967.10	$ 1,114,217.17	$ 697,942.57	$ 773,007.79	
9990 GF Transfer to CIP Fund	$ 200,000.00	$ 200,000.00	$ -	$ 200,000.00	$ 200,000.00	$ 200,000.00	Yearly ingest of Capital Improvement Funds
Department Total	$ 882,288.21	$ 1,124,806.42	$ 980,967.10	$ 1,314,217.17	$ 897,942.57	$ 973,007.79	

ADMINISTRATION							
	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Actual (As of 07-10-2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 2026-2027 Proposed	Comments
5045-1 Executive Auto Allowance	$ 4,800.12	$ 4,800.12	$ 3,692.40	$ 4,800.00	$ 4,800.00	$ 4,800.00	
5160-1 Employee Benefits - Retirement	$ 7,766.48	$ 9,989.75	$ 11,581.31	$ 16,000.00	$ 34,000.00	$ 37,209.95	
5430-1 Salaries	$ 177,711.79	$ 248,090.14	$ 187,522.60	$ 222,059.97	$ 257,251.64	$ 261,481.49	
5230-1 Insurance - Medical	$ 25,031.48	$ 34,650.38	$ 24,214.80	$ 34,500.00	$ 37,358.40	$ 38,900.00	
5230-1a Hospitalization	$ 22,324.54	$ 31,703.92	$ 22,264.77	$ 32,000.00	$ 34,560.00	$ 36,000.00	
5230-1b Dental & Vision	$ 2,384.14	$ 2,595.71	$ 1,660.28	$ 2,200.00	$ 2,457.60	$ 2,500.00	
5230-1c Life Insurance	$ 322.80	$ 350.75	$ 289.75	$ 300.00	$ 340.80	$ 400.00	
6500-1 Payroll Taxes	$ 13,688.57	$ 19,278.23	$ 15,229.14	$ 20,000.00	$ 20,580.13	$ 23,000.00	FUTA/Social Security/Medicare/TX SUI
Personnel Services	$ 228,998.44	$ 316,808.62	$ 242,240.25	$ 297,359.97	$ 353,990.17	$ 365,391.44	
5020 - 1 Advertising Expense	$ 4,223.69	$ 4,192.85	$ 3,614.20	$ 4,000.00	$ 4,700.00	$ 4,250.00	Public Notices; Bid Notices; Newspaper Notices
5050-1 Auto Fuel	$ -	$ -	$ -	$ -	$ -	$ -	
5060 - Audit Fees	$ 57,000.00	$ 61,669.48	$ 35,136.75	$ 66,000.00	$ 60,000.00	$ 35,000.00	$30K a year for 24'-25' & 25'-26'
5070-1 Bank Charges	$ 5,423.44	$ 6,405.27	$ 5,008.80	$ 6,000.00	$ 6,000.00	$ 6,000.00	
5097-1 Computers, Software & Supplies	$ 3,170.85	$ 5,972.76	$ 449.97	$ 500.00	$ 3,200.00	$ 2,500.00	
5140-1 Dues & Subscriptions	$ 4,527.26	$ 5,148.30	$ 4,596.70	$ 5,100.00	$ 5,000.00	$ 5,000.00	CodeRed $2500, TCMA, TML, Zoom, CCL Chamber, ETCOG, TMCA, ETCMA
5150 - Election Expense	$ 3,234.79	$ 3,369.45	$ 3,559.63	$ 3,559.63	$ 3,700.00	$ 3,700.00	
5170-1 Equipment Purchases	$ 6,985.27	$ 1,686.49	$ -	$ 2,865.69	$ 4,000.00	$ 1,000.00	
5190 Filing/Notary Fees	$ 275.62	$ 254.53	$ 23.76	$ 100.00	$ 175.00	$ 200.00	City Secretary and City Clerk Notary Stamps
5225-1 Insurance/Auto-Admin	$ 296.00	$ -	$ -	$ -	$ -	$ -	
5250-1 Workers Comp. Insurance	$ 694.48	$ 863.50	$ 1,050.00	$ 1,100.00	$ 841.00	$ 1,300.00	
5265-1 Janitorial Cleaning	$ 959.58	$ -	$ 304.23	$ 304.23	$ -	$ -	Moved to Multi Departmental
5290-1 Lease Expense Equipment	$ 328.54	$ 5,902.16	$ -	$ -	$ -	$ -	Moved to Multi Departmental
5300-1 Legal Fees	$ 17,859.64	$ 19,423.15	$ 6,411.48	$ 8,500.00	$ 12,500.00	$ 10,000.00	Legal Fees for City for City Attorney
5302-1 Marketing	$ -	$ 123.57	$ 140.44	$ 200.00	$ 100.00	$ 150.00	Business Cards
5320-1 Maintenance Building-Admin	$ -	$ 1,748.37	$ 4,166.24	$ 5,000.00	$ 2,700.00	$ -	
5330-1 Maintenance - Equipment	$ 43.96	$ -	$ -	$ -	$ -	$ -	
5340-1 Maintenance-Vehicle	$ 2.00	$ -	$ -	$ -	$ -		
5370-1 Office Supplies	$ 4,320.97	$ 4,355.30	$ 2,282.79	$ 3,750.00	$ 3,750.00	$ 3,750.00	This is for strictly office supplies for City Hall, items that cannot be directly attributed to other depts like paper, pens, supplies that go in the central closet.
5380-1 Postage	$ 1,941.24	$ 861.12	$ 477.42	$ 500.00	$ 500.00	$ 500.00	
5390-1 Records Management	$ 1,171.39	$ 3,412.00	$ 2,381.00	$ 2,381.00	$ 4,040.00	$ 500.00	
5400-1 Printing	$ 3,351.18	$ 3,271.94	$ -	$ -	$ -	$ -	Moved to Police Dept in FY 23-24'
5460-1 Telephone and Internet	$ 2,553.29	$ 2,533.89	$ 2,015.48	$ 2,520.00	$ 2,600.00	$ 2,600.00	Phones for City Administrator; City Secretary; City Controller
5470-1 Travel Expense	$ 464.57	$ 542.15	$ 1,665.01	$ 2,100.00	$ 1,750.00	$ 2,000.00	
5480-1 Training/Education	$ 1,575.35	$ 2,808.38	$ 2,606.22	$ 3,000.00	$ 7,000.00	$ 5,500.00	GFOAT, CPM, TMCC Training
5510-1 Utilities/Water-Admin	$ -	$ -	$ -	$ -	$ -	$ -	Moved to Multi Departmental
5510-1 Utilities/Water-Admin	$ 2,711.68	$ -	$ -	$ -	$ -	$ -	Moved to Multi Departmental
5540-1 Website Admin	$ -	$ -	$ 719.65	$ -	$ -	$ -	Moved to Multi Departmental
General Expenses	$ 123,114.79	$ 134,544.66	$ 76,609.77	$ 117,480.55	$ 122,556.00	$ 83,950.00	
Department Total	$ 352,113.23	$ 451,353.28	$ 318,850.02	$ 414,840.52	$ 476,546.17	$ 449,341.44	

FY26 - FY 27 Expense Detail

TOOL POLICE DEPARTMENT							
	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Actual (As of 07-10-2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 2026-2027 Proposed	Comments
5160-2 Employee Benefits-Retirement	$ 20,819.05	$ 20,055.85	$ 22,577.20	$ 34,000.00	$ 37,209.95	$ 38,000.00	
5230-2 Insurance - Medical	$ 72,737.53	$ 67,293.02	$ 64,064.69	$ 81,145.00	$ 86,456.40	$ 86,300.00	
5230-2a Hospitalization	$ 66,719.50	$ 62,766.22	$ 56,888.73	$ 75,000.00	$ 80,160.00	$ 80,000.00	
5230-2b Dental & Vision	$ 5,204.49	$ 3,795.94	$ 6,476.62	$ 5,200.00	$ 5,529.60	$ 5,300.00	
5230-2c Life Insurance	$ 813.54	$ 730.86	$ 699.34	$ 945.00	$ 766.80	$ 1,000.00	
5430-2 Salaries	$ 461,372.51	$ 503,437.78	$ 396,897.05	$ 513,585.00	$ 517,523.60	$ 525,122.61	Chief, Lieutenant, Sergeant, Investigator, 3 Officers, 1.5 Dispatchers
6500-2 Payroll Taxes	$ 35,652.87	$ 39,166.04	$ 32,003.41	$ 41,086.80	$ 41,401.89	$ 44,000.00	
Personnel Services	$ 590,581.96	$ 629,952.69	$ 515,542.35	$ 669,816.80	$ 682,591.84	$ 693,422.61	
5050-2 Auto Fuel	$ 25,582.43	$ 27,959.53	$ 21,919.25	$ 30,000.00	$ 15,600.00	$ 35,000.00	
5097-2 Computers, Software & Supplies	$ 6,435.62	$ 6,784.27	$ 15,104.37	$ 15,104.37	$ 2,000.00	$ 2,000.00	1 Body Camera; Lenslock Fees
5104 - Contract Services - PD	$ 38,625.00	$ 35,442.90	$ 45,507.89	$ 45,507.89	$ 44,700.00	$ 44,700.00	Kologik, LLC; Peacemaker Technologies; expiration of Crimes against Children Task Force Agreement; Taser Subscription
5140-2 Dues & Subscriptions	$ 672.00	$ 930.00	$ -	$ 700.00	$ 700.00	$ 700.00	License Renewal for Radio Systems
5170-2 Equipment Purchases	$ 9,267.15	$ 8,852.61	$ 2,093.20	$ 8,000.00	$ 8,000.00	$ 8,000.00	
5210-2 Investigation/Test Expense	$ -	$ -	$ -	$ -	$ 650.00	$ 1,550.00	Psychological Evaluations
5220-2 Insurance Property-Liability	$ 6,819.00	$ 7,243.00	$ 6,251.00	$ 7,400.00	$ 8,490.00	$ 7,700.00	Law Enforcement Liability, Property insurance via TML
5225-2 Insurance/Auto-Police	$ 8,879.00	$ 10,777.25	$ 11,057.00	$ 14,000.00	$ 11,057.75	$ 11,000.00	
5250-2 Workers Comp. Insurance	$ 10,029.94	$ 12,580.50	$ 11,696.25	$ 14,000.00	$ 12,251.00	$ 15,000.00	
5264-2a Vehicle Interest	$ 6,486.39	$ 6,164.38	$ 3,559.10	$ 5,366.18	$ 5,366.18	$ 5,400.00	3 Chevy Tahoe vehicles
5264-2b Vehicle Principal	$ -	$ 29,802.86	$ 23,416.33	$ 30,597.82	$ 30,597.82	$ 31,000.00	3 Chevy Tahoe vehicles
5264 2c Vehicles (Electric Vehicles) Prin	$ -	$ -	$ -	$ -	$ 15,666.67	$ -	
5264-2d Vehicles (Electric Vehicles) Int	$ -	$ -	$ -	$ -	$ 940.00	$ -	
5301-LEOSE	$ 2,780.00	$ -	$ 1,220.00	$ 4,119.80	$ 1,000.00	$ -	Law Enforcement Officer Standards and Education
5305 MTPF-Public Awareness & Education	$ -	$ -	$ -	$ -	$ -	$ -	
5330-2 Maintenance - Equipment	$ 7,305.79	$ 474.00	$ 225.00	$ 7,000.00	$ 7,000.00	$ 4,500.00	
5340-2 Maintenance - Vehicle	$ 13,502.06	$ 14,348.77	$ 2,586.98	$ 9,000.00	$ 9,000.00	$ 9,000.00	
5370-2 Office Supplies	$ 1,349.57	$ 1,229.03	$ 2,489.86	$ 3,000.00	$ 1,000.00	$ 2,500.00	
5380-2 Postage-Police	$ 43.80	$ 69.93	$ 18.12	$ 25.00	$ 60.00	$ 50.00	
5390-2 Records Management	$ 811.00	$ 666.40	$ 480.00	$ 480.00	$ -	$ -	
5400-2 Printing	$ 119.00	$ -	$ 2,474.77	$ 3,200.00	$ 3,300.00	$ 3,350.00	Moved Copier Lease from Admin to Police
5460-2 Telephone and Internet	$ 3,865.43	$ 5,237.59	$ 3,922.54	$ 4,730.00	$ 4,730.00	$ 4,700.00	Cell phones for Dispatch, Chief, Investigator , Patrol
5470-2 Travel Expense	$ 936.77	$ 124.85	$ 999.14	$ 1,600.00	$ 1,320.00	$ 1,200.00	
5480-2 Training/Education	$ 602.00	$ 2,259.00	$ 1,297.71	$ 2,000.00	$ 4,000.00	$ 3,000.00	Misc. Training for Police
5490-2 Uniforms	$ 2,606.26	$ 2,829.50	$ 4,372.29	$ 5,000.00	$ 2,500.00	$ 5,000.00	
General Expenses	$ 146,718.21	$ 173,776.37	$ 160,690.80	$ 210,831.06	$ 189,929.42	$ 195,350.00	
Department Total	$ 737,300.17	$ 803,729.06	$ 676,233.15	$ 880,647.86	$ 872,521.26	$ 888,772.61	

FY26 - FY 27 Expense Detail

MAINTENANCE							
	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-2026 Actuals as of 07/10/2026	FY 2025-26 Projected	FY 2025-26 Budget	FY 2026-2027 Proposed	Comments
5160-3 Employee Benefits-Retirement	$ 6,090.37	$ 5,808.75	$ 6,919.18	$ 10,000.00	$ 10,688.57	$ 11,000.00	
5430-3 Salaries	$ 136,502.69	$ 144,544.69	$ 114,042.84	$ 146,034.84	$ 148,658.86	$ 150,679.44	
5250 Workers Comp	$ 5,126.97	$ 6,411.00	$ 7,803.75	$ 8,000.00	$ 6,243.25	$ 9,000.00	
5230-3 Insurance - Medical	$ 22,885.95	$ 26,660.26	$ 20,491.74	$ 28,750.00	$ 28,359.84	$ 29,900.00	
5230-3a Hospitalization	$ 20,292.45	$ 24,247.85	$ 18,507.06	$ 26,000.00	$ 25,920.00	$ 27,000.00	
5230-3b Dental & Vision	$ 1,790.46	$ 1,832.97	$ 1,382.40	$ 2,000.00	$ 1,843.20	$ 2,100.00	
5230-3c Life Insurance	$ 803.04	$ 579.44	$ 602.28	$ 750.00	$ 596.64	$ 800.00	
6500-3 Payroll Taxes	$ 10,469.44	$ 11,246.66	$ 9,237.29	$ 12,609.00	$ 11,892.71	$ 13,000.00	
Personnel Services	$ 181,075.42	$ 194,671.36	$ 158,494.80	$ 205,393.84	$ 205,843.23	$ 213,579.44	
5050-3 Auto Fuel	$ 4,763.80	$ 5,236.13	$ 5,051.04	$ 6,500.00	$ 5,300.00	$ 8,400.00	
5097-3 Computers, Software and Supplies	$ 1,089.47	$ 5.94	$ -	$ 150.00	$ 350.00	$ 1,000.00	
5170-3 Equipment Purchases	$ 16,682.05	$ 15,748.15	$ 12,904.94	$ 14,500.00	$ 13,000.00	$ 13,000.00	
5172-3 Minor Tools	$ -	$ -	$ -	$ 100.00	$ 300.00	$ 300.00	
5173-3 Equipment Rentals	$ -	$ 912.48	$ -	$ -	$ 12,000.00	$ 13,189.00	Mini Excavator (Financing)
5220-3 Insurance-Prop.&Liab.	$ 3,810.00	$ 5,073.50	$ 4,609.00	$ 4,609.00	$ 4,517.75	$ 5,000.00	
5225-3 Insurance Auto	$ 1,420.00	$ 1,763.25	$ 1,799.00	$ 1,799.00	$ 1,800.00	$ 2,000.00	Auto Liability, Physical Damage
5320-3 Maintenance Building-Maint	$ -	$ 657.52	$ -	$ -	$ -	$ 6,000.00	
5330-3 Maintenance-Equipment	$ 11,250.41	$ 2,525.82	$ 2,595.03	$ 5,000.00	$ 5,000.00	$ 5,000.00	
5340-3 Maintenance-Vehicle-Maint	$ -	$ 1,546.39	$ 583.62	$ 1,000.00	$ 2,000.00	$ 1,500.00	
5350-3 Maintenance - Road Materials	$ 24,912.36	$ 20,053.92	$ 3,126.69	$ 25,000.00	$ 35,000.00	$ 35,000.00	Approx. 10% of Total Sales Tax brought in by City of Tool
5370-3 Office Supplies	$ 150.17	$ 617.75	$ 556.80	$ 600.00	$ 400.00	$ 800.00	
5373-3 Signs, Posts, Hardware	$ -	$ -	$ 1,039.28	$ 1,200.00	$ 900.00	$ 1,300.00	
5380-3 Postage	$ 430.97	$ -	$ -	$ -	$ -	$ -	
5460-3 Telephone & Internet	$ 1,003.36	$ 1,017.54	$ 763.41	$ 1,018.00	$ 540.00	$ 1,000.00	
5470-3 Travel Expense	$ -	$ -	$ -	$ -	$ 50.00	$ 1,000.00	
5480-3 Training/Education Expense	$ -	$ -	$ -	$ -	$ -	$ -	
5490-3 Uniforms	$ 971.10	$ 2,967.69	$ 1,939.72	$ 2,400.00	$ 2,500.00	$ 2,200.00	
5500-3 Utilities/Electricity-Maint	$ 465.16	$ 676.19	$ 1,001.50	$ 1,400.00	$ 2,400.00	$ 5,000.00	New bills for Maintenance Barn
5510-3 Utilities/Water-Maint	$ 730.70	$ 80.00	$ 323.80	$ 800.00	$ 1,000.00	$ 3,000.00	New bills for Maintenance Barn
General Expenses	$ 70,608.94	$ 59,682.27	$ 37,821.63	$ 67,603.80	$ 89,057.75	$ 104,689.00	
Department Total	$ 251,684.36	$ 254,353.63	$ 196,316.43	$ 272,997.64	$ 294,900.98	$ 318,268.44	

FY26 - FY27 Expense Detail

MUNICIPAL COURT							
	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Actual (As of 07-10-2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 2026-2027 Proposed	Comments
5160-4 Employee Benefits-Retirement	$ 1,911.48	$ 1,769.71	$ 2,157.38	$ 3,000.00	$ 3,299.16	$ 3,500.00	
5430-4 Salaries	$ 41,519.85	$ 43,936.46	$ 35,402.20	$ 44,897.69	$ 45,885.44	$ 46,913.94	
5230-4 Insurance - Medical	$ 15,736.74	$ 10,601.88	$ 10,364.55	$ 12,350.00	$ 11,739.60	$ 13,450.00	
5230-4a Hospitalization	$ 13,603.17	$ 10,064.79	$ 9,338.72	$ 11,040.00	$ 11,040.00	$ 12,000.00	
5230-4b Dental & Vision	$ 1,886.61	$ 508.50	$ 856.00	$ 1,100.00	$ 614.40	$ 1,200.00	
5230-4c Life Insurance	$ 246.96	$ 28.59	$ 169.83	$ 210.00	$ 85.20	$ 250.00	
6500-4 Payroll Taxes	$ 3,182.24	$ 3,424.15	$ 2,879.27	$ 4,400.00	$ 4,588.54	$ 5,000.00	
Personnel Services	$ 62,350.31	$ 59,732.20	$ 50,803.40	$ 64,647.69	$ 65,512.74	$ 68,863.94	
5097-4 Computers, Software & Supplies (MTF)	$ 717.15	$ 1,923.60	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	
5120-4a Court Costs (Omnibase)	$ 150,821.70	$ 1,579.54	$ 1,050.10	$ 1,300.00	$ 1,440.00	$ 1,400.00	
5120-4b (Inmate Housing Fees)	$ -	$ 2,690.00	$ 1,530.00	$ 2,000.00	$ 3,400.00	$ 2,500.00	
5120-4c GHS Collections	$ -	$ 25,588.13	$ 18,983.21	$ 23,700.00	$ 23,700.00	$ 24,000.00	
5120-4d Bailiff Pay	$ -	$ 225.00	$ 75.00	$ 125.00	$ 125.00	$ 500.00	
5120-4e Comptroller Quarterly Payments	$ -	$ 149,212.67	$ 81,642.76	$ 158,250.00	$ 158,250.00	$ 160,000.00	
5140-4 MTF (FUND) Dues & Subscriptions-Judicial - (MTF FUND)	$ 3,000.00	$ 3,055.00	$ 3,075.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	COPSync Integration
5170-4 Equipment Purchases (MSF)	$ 1,776.96	$ -	$ -	$ -	$ -	$ -	
5270 Juror Fees (MJF)	$ 2,293.00	$ 100.00	$ -	$ -	$ 2,000.00	$ 2,000.00	
5300-4 Legal Fees	$ 24,914.96	$ 22,605.04	$ 19,916.87	$ 25,000.00	$ 25,000.00	$ 25,000.00	
5330-4 Maintenance-Equipment-Judicial	$ -	$ 7,233.00	$ -	$ -	$ -	$ -	
5355-4 Meals-Judicial	$ -	$ 129.68	$ -	$ -	$ -	$ -	
5370-4 Office Supplies	$ 1,404.65	$ 603.32	$ 1,116.29	$ 1,400.00	$ 1,400.00	$ 1,400.00	
5380-4 Postage	$ 700.00	$ 781.98	$ 123.60	$ 600.00	$ 700.00	$ 800.00	
5470-4 Travel Expense	$ 96.97	$ 1,193.10	$ 409.89	$ 750.00	$ 900.00	$ 800.00	
5470-4b Travel Expense	$ -	$ 280.12	$ -	$ -	$ -	$ -	
5480-4 Training/Education	$ 330.00	$ 910.00	$ 100.00	$ 910.00	$ 1,000.00	$ 900.00	
5490-4 Uniforms	$ -	$ 231.00	$ -	$ -	$ 250.00	$ 200.00	Polos/T-shirts with Court Logo
General Expenses	$ 186,055.39	$ 218,341.18	$ 128,022.72	$ 219,035.00	$ 223,165.00	$ 224,500.00	
Department Total	$ 248,405.70	$ 278,073.38	$ 178,826.12	$ 283,682.69	$ 288,677.74	$ 293,363.94	

FY26 - FY 27 Expense Detail

PARKS							
	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Actuals (As of 07-10-2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 2026-2027 Proposed	Comments
5160-6 Employee Benefits-Retirement	$ -	$ 824.23	$ 1,551.22	$ 2,000.00	$ 2,788.79	$ 3,000.00	
5430-6 Salaries	$ -	$ 19,861.76	$ 25,472.40	$ 38,787.05	$ 38,787.05	$ 39,681.47	
5230-6 Insurance - Medical	$ -	$ 3,600.98	$ 7,331.24	$ 10,610.00	$ 9,487.92	$ 11,050.00	
5230-6a Hospitalization	$ -	$ 3,248.92	$ 6,732.38	$ 9,700.00	$ 8,640.00	$ 10,000.00	
5230-6b Dental & Vision	$ -	$ 254.76	$ 460.80	$ 700.00	$ 614.40	$ 800.00	
5230-6c Life Insurance	$ -	$ 97.30	$ 138.06	$ 210.00	$ 233.52	$ 250.00	
6500-6 Payroll Taxes	$ -	$ 1,582.43	$ 2,119.64	$ 2,700.00	$ 3,878.71	$ 4,100.00	
Personnel Services	$ -	$ 25,869.40	$ 36,474.50	$ 54,097.05	$ 54,942.47	$ 57,831.47	
5050-6 Auto Fuel	$ -	$ 507.01	$ 825.84	$ 1,100.00	$ 3,000.00	$ 1,750.00	
5140-6 Contract Services	$ -	$ -	$ -	$ -	$ -	$ -	
5170-6 Equipment Purchases	$ -	$ 21,587.28	$ -	$ -	$ -	$ 2,000.00	
5171-6 HOT Events	$ 15,858.66	$ 33,180.22	$ 570.07	$ 5,570.07	$ 5,000.00	$ 6,300.00	15% of total HOT revenue for the fiscal year (Ch. 315 of TX Tax Code)
5172-6 Minor Tools	$ -	$ -	$ 602.47	$ 750.00	$ 300.00	$ 700.00	
5173-6 Equipment Rentals -Park	$ -	$ -	$ -	$ -	$ -	$ -	
5174-6a Food Truck Rental Fees Transfer to 8 @ Tool	$ -	$ -	$ -	$ 2,000.00	$ 6,000.00	$ -	
5174-6b Amphitheater Rental Fees Transfer to 8 @ Tool	$ -	$ -	$ -	$ 300.00	$ -	$ -	
5174-6c Transfer general funds to Park Event Revenue Fund	$ -	$ -	$ -	$ 2,750.00	$ 6,000.00	$ -	
5174-6d Transfer HOT Funds to Park Event Revenue Fund	$ -	$ -	$ 7,750.00	$ 7,750.00	$ 42,000.00	$ -	
5220-6 Insurance-Property & Liability	$ -	$ 348.00	$ -	$ 400.00	$ 414.25	$ 500.00	
5265-6 Janitorial Supplies	$ -	$ 1,891.99	$ 251.96	$ 500.00	$ 2,500.00	$ 700.00	
5302-6 Marketing-Park (HOT)	$ -	$ -	$ -	$ -	$ -	$ 6,000.00	Must spend at least 1/7th, per Tax Code Ch. 351
5330-6 Maintenance-Equipment	$ -	$ 477.29	$ 52.32	$ 6,000.00	$ 7,000.00	$ 5,200.00	
5334-6 Parks Development	$ -	$ -	$ -	$ -	$ -	$ -	
5336 Park Grounds/Landscaping	$ -	$ 3,220.59	$ 16,519.99	$ 18,000.00	$ 4,000.00	$ 10,000.00	
5370-6 Office Supplies	$ -	$ 27.89	$ 255.61	$ 300.00	$ 185.00	$ -	
5372-6 Recreational Items	$ -	$ -	$ 7.76	$ 150.00	$ 500.00	$ 1,000.00	
5373-6 Signs, Posts, Hardware	$ -	$ -	$ 589.23	$ 700.00	$ 100.00	$ 1,000.00	
5379-6 Special Events (HOT)	$ -	$ -	$ -	$ -	$ -	$ 6,000.00	Capped at 15% of the HOT Funds, per Tax Code Ch. 351
5490-6 Uniforms	$ -	$ 231.30	$ 399.30	$ 500.00	$ 520.00	$ 520.00	
5500-6 Utilities - Electricity	$ -	$ 3,036.60	$ 2,076.94	$ 3,500.00	$ 8,400.00	$ 5,000.00	
5510-6 Utilites - Water	$ -	$ 12,996.79	$ 9,558.57	$ 20,000.00	$ 23,000.00	$ 12,000.00	Well Service to be completed
General Expenses	$ 15,858.66	$ 77,504.96	$ 39,460.06	$ 70,270.07	$ 108,919.25	$ 58,670.00	
Department Total	$ 15,858.66	$ 103,374.36	$ 75,934.56	$ 124,367.12	$ 163,861.72	$ 116,501.47	

FY26 - FY27 Expense Detail

CODE ENFORCEMENT							
	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Actuals (As of 07-10-2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 2026-2027 Proposed	Comments
5160-7 Employee Benefits-Retirement	$ -	$ -	$ -	$ -	$ -	$ 4,000.00	
5430-7 Salaries	$ -	$ -	$ -	$ -	$ -	$ 52,795.00	
5230-7 Insurance - Medical	$ -	$ -	$ -	$ -	$ -	$ 8,500.00	
5230-7a Hospitalization	$ -	$ -	$ -	$ -	$ -	$ 7,500.00	
5230-7b Dental & Vision	$ -	$ -	$ -	$ -	$ -	$ 750.00	
5230-7c Life Insurance	$ -	$ -	$ -	$ -	$ -	$ 250.00	
6500-7 Payroll Taxes	$ -	$ -	$ -	$ -	$ -	$ 4,100.00	FUTA/Social Security/Medicare/TX SUI
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ 69,395.00	
5050-7 Auto Fuel	$ -	$ -	$ -	$ -	$ -	$ 1,500.00	
5096-7 Property Abatements	$ 14,390.37	$ 24,686.10	$ -	$ 24,000.00	$ 35,000.00	$ 40,000.00	
5097-7 Computers, Software & Supplies	$ -	$ -	$ -	$ -	$ -	$ 2,000.00	
5140-7 Dues & Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	
5170-7 Equipment Purchases	$ -	$ -	$ -	$ -	$ -	$ 800.00	
5225-7 Auto Insurance	$ -	$ -	$ -	$ -	$ -	$ 600.00	
5250-7 Workers Comp Insurance	$ -	$ -	$ -	$ -	$ -	$ 675.00	
5264-7a Vehicle Principal	$ -	$ 6,193.89	$ 3,751.38	$ 5,649.91	$ 5,649.91	$ 5,700.00	Code Enforcement Vehicle
5264-7b Vehicle Interest	$ -	$ 1,683.63	$ 843.84	$ 2,227.61	$ 2,227.61	$ 2,300.00	Code Enforcement Vehicle
5340-7 Maintenance-Vehicle	$ -	$ -	$ -	$ -	$ -	$ 250.00	
5366-7 - Neighborhood Infrastructure Reinvestment Program	$ 7,068.33	$ 3,540.49	$ 121.77	$ 4,000.00	$ 5,000.00	$ 5,000.00	Program to continue to clean up city properties ; will need ordinance
5370-7 Office Supplies	$ -	$ -	$ -	$ -	$ -	$ 200.00	
5380-7 Postage	$ -	$ -	$ -	$ -	$ -	$ 200.00	Mailings of citations
5460-7 Telephone and Internet	$ -	$ -	$ -	$ -	$ -	$ 700.00	
5470-7 Travel Expense	$ -	$ -	$ -	$ -	$ -	$ 450.00	
5480-7 Training/Education	$ -	$ -	$ -	$ -	$ -	$ 1,500.00	
5490-7 Uniforms	$ -	$ -	$ -	$ -	$ -	$ 500.00	Uniform Replacement, if needed
General Expenses	$ 21,458.70	$ 36,104.11	$ 4,716.99	$ 35,877.52	$ 47,877.52	$ 62,375.00	
Department Total	$ 21,458.70	$ 36,104.11	$ 4,716.99	$ 35,877.52	$ 47,877.52	$ 131,770.00	

FY26 - FY27 Expense Detail

BUILDING							
	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Actuals (As of 07-10-2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 2026-2027 Proposed	Comments
5160-8 Employee Benefits-Retirement	$ 3,968.16	$ 3,665.64	$ 3,969.55	$ 6,000.00	$ 7,452.20	$ 4,000.00	
5430-8 Salaries	$ 92,429.77	$ 91,367.08	$ 65,170.47	$ 78,966.23	$ 103,646.67	$ 56,988.87	
5230-8 Insurance - Medical	$ 8,695.09	$ 8,286.70	$ 10,926.18	$ 20,400.00	$ 3,127.20	$ 8,500.00	
5230-8a Hospitalization	$ 6,764.15	$ 5,983.39	$ 10,433.92	$ 13,500.00	$ 1,728.00	$ 7,500.00	
5230-8b Dental & Vision	$ 1,058.43	$ 1,573.05	$ 256.00	$ 6,500.00	$ 1,228.80	$ 750.00	
5230-8c Life Insurance	$ 872.51	$ 730.26	$ 236.26	$ 400.00	$ 170.40	$ 250.00	
6500-8 Payroll Taxes	$ 7,176.13	$ 7,200.37	$ 5,390.55	$ 7,500.00	$ 10,364.67	$ 6,000.00	FUTA/Social Security/Medicare/TX SUI
Personnel Services	$ 112,269.15	$ 110,519.79	$ 85,456.75	$ 112,866.23	$ 124,590.74	$ 75,488.87	
5050-8 Auto Fuel	$ 2,290.60	$ 1,879.18	$ 1,006.52	$ 1,000.00	$ 3,000.00	$ 800.00	1 vehicle fuel allowance
5097-8 Computers, Software & Supplies	$ 6,913.02	$ 2,416.88	$ -	$ 500.00	$ 2,000.00	$ -	
5103 - Contract Services - Bureau Veritas	$ 69,069.06	$ 59,850.08	$ 43,756.04	$ 60,000.00	$ 50,000.00	$ 65,000.00	Fee schedule as presented and approved; Will be reviewed
5104-8 Contract Services - GIS, Engineering	$ -	$ 4,575.00	$ 7,125.00	$ 5,000.00	$ 7,000.00	$ 5,000.00	
5140-8 Dues & Subscriptions	$ 15,345.00	$ 15,878.35	$ 15,786.00	$ 16,000.00	$ 16,500.00	$ 16,500.00	MyGov Permitting Software; Will be reviewed
5170-8 Equipment Purchases	$ 2,845.87	$ 1,137.61	$ 1,044.61	$ 2,000.00	$ 2,000.00	$ 400.00	
5225-8 Auto Insurance	$ 506.00	$ 923.50	$ 937.00	$ 940.00	$ 935.25	$ 600.00	
5250-8 Workers Comp Insurance	$ 604.61	$ 624.00	$ 760.00	$ 1,100.00	$ 607.75	$ 675.00	
5264-8a Vehicle Principal	$ -	$ -	$ -	$ -	$ -	$ -	Moved to 7 - Code Enforcement
5264-8b Vehicle Interest	$ -	$ -	$ -	$ -	$ -	$ -	Moved to 7 - Code Enforcement
5340-8 Maintenance-Vehicle	$ 4,397.86	$ 1,435.16	$ 21.00	$ 250.00	$ 2,500.00	$ 250.00	Overall maintenance of one vehicles
5370-8 Office Supplies	$ 1,106.18	$ 634.65	$ 324.46	$ 600.00	$ 1,000.00	$ 500.00	
5380-8 Postage	$ 1,200.00	$ 1,359.72	$ 1,263.68	$ 1,500.00	$ 1,300.00	$ 1,300.00	Increase of mailings for public hearings
5460-8 Telephone and Internet	$ 1,391.03	$ 1,317.42	$ 988.32	$ 1,317.00	$ 1,448.70	$ 700.00	
5470-8 Travel Expense	$ 872.42	$ 915.42	$ 682.64	$ 800.00	$ 1,200.00	$ 450.00	
5480-8 Training/Education	$ 2,428.00	$ 2,421.80	$ 2,815.90	$ 3,500.00	$ 2,500.00	$ 1,500.00	
5490-8 Uniforms	$ 286.97	$ 210.00	$ 861.62	$ 900.00	$ 800.00	$ 400.00	Uniform Replacement and new uniforms
General Expenses	$ 109,256.62	$ 95,578.77	$ 77,372.79	$ 95,407.00	$ 92,791.70	$ 94,075.00	
Department Total	$ 221,525.77	$ 206,098.56	$ 162,829.54	$ 208,273.23	$ 217,382.44	$ 169,563.87	

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FY26 - FY27 Expense Detail

ANIMAL CONTROL							
	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Actuals (As of 07-10-2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 2026-2027 Proposed	Comments
5030-9 Animal Care	$ 19,753.50	$ 21,036.00	$ 17,875.00	$ 21,125.00	$ 23,140.00	$ 23,140.00	$325 an animal, with cushion; Traps;
5170-9 Equipment Purchases	$ -	$ 4.75	$ -	$ -	$ 200.00	$ 200.00	
5340-9 Maintenance-Vehicle	$ 363.76	$ -	$ -	$ 200.00	$ 700.00	$ 700.00	
5370-9 Office Supplies	$ 146.07	$ 72.01	$ -	$ -	$ 100.00	$ -	
5460-9 Telephone & Internet	$ 16.50	$ -	$ -	$ -	$ 540.00	$ -	
5470-9 Travel Expense	$ 31.43	$ -		$ 100.00	$ 100.00	$ 100.00	
5480-9 Training/Education	$ 300.00	$ -	$ -	$ 100.00	$ 300.00	$ 200.00	
5490-9 Uniforms	$ 60.00	$ 587.88	$ 861.62	$ 1,000.00	$ 1,040.00	$ 1,100.00	Uniforms for Animal Control Officer
General Expenses	$ 20,671.26	$ 21,700.64	$ 18,736.62	$ 22,525.00	$ 26,120.00	$ 25,440.00	
Department Total	$ 20,671.26	$ 21,700.64	$ 18,736.62	$ 22,525.00	$ 26,120.00	$ 25,440.00	

FY26 - FY27 Expense Detail

MAYOR & CITY COUNCIL							
	FY 2023-24 Actual	FY 2024-25 Actuals	FY 2025-26 Actual (As of 07-10-2026)	FY 2025-26 Projected	FY 2025-26 Budget	FY 2026-2027 Proposed	Comments
5430-10 Salaries	$ 2,200.00	$ 1,200.00	$ 1,000.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	Mayor ($100 a month)
Personnel Services	$ 2,200.00	$ 1,200.00	$ 1,000.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	
5140-10 Dues & Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	
5300-10 Legal Fees	$ 4,581.07	$ 4,106.25	$ 7,310.00	$ 8,000.00	$ 2,500.00	$ 8,000.00	
5302-10 Marketing	$ -	$ 866.30	$ -	$ 200.00	$ 1,000.00	$ 500.00	Mailers for City Council ideas
5355-10 Meals	$ -	$ -	$ -	$ -	$ -	$ -	Meals for Council-related events
5370-10 Office Supplies	$ 483.06	$ 591.66	$ 163.48	$ 225.00	$ 250.00	$ 300.00	
5470-10 Travel Expense	$ -	$ -	$ -	$ -	$ -	$ 200.00	
5480-10 Training/Education Expense	$ -	$ 79.00	$ 67.50	$ 120.00	$ 200.00	$ 350.00	
General Expenses	$ 5,064.13	$ 5,643.21	$ 7,540.98	$ 8,545.00	$ 3,950.00	$ 9,350.00	
Department Total	$ 7,264.13	$ 6,843.21	$ 8,540.98	$ 9,745.00	$ 5,150.00	$ 10,550.00	