



# **CITY OF TOOL**

**PROPOSED BUDGET FISCAL YEAR 2024-2025**



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# **City of Tool**

## **Fiscal Year 2024-2025**

### **Budget Cover Page**

### **September 19, 2024**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$126,793, which is a 7.22 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$96,325.

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

**FOR:**

Vera Bennett  
Greg Figueroa  
Daniel Sayre

Michael Fladmark  
Mark Holley

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

#### **Property Tax Rate Comparison**

	<b>2024-2025</b>	<b>2023-2024</b>
Property Tax Rate:	\$0.375061/100	\$0.389999/100
No-New-Revenue Tax Rate:	\$0.368133/100	\$0.278417/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.272999/100	\$0.278895/100
Voter-Approval Tax Rate:	\$0.375061/100	\$0.410821/100
Debt Rate:	\$0.092508/100	\$0.101518/100

Total debt obligation for City of Tool secured by property taxes: \$458,929

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## SECTION 1 – ACKNOWLEDGMENTS

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The City of Tool is a Type “A” General Law municipality, with a governing body consisting of a Mayor and five City Council members.

The City of Tool borders Cedar Creek Lake, with about 14.5 miles of shoreline. This beautiful lake area offers majestic views, ideal fishing atmospheres, relaxing ambiance, and breath-taking sunsets.

The City of Tool rests in Henderson County with a population of 2,633 as of the 2020 census. With new growth inside of the city over the course of the last few years, Tool is on the cusp of being the pride of Cedar Creek Lake.

Our City offers an exceptional school system, affordable living and proximity to the Dallas-Ft. Worth Metroplex. The city prides itself on service to the community and always with an eye towards the future.

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**Tool, Building a Better Tomorrow**

## CITY ADMINISTRATOR'S MESSAGE

Greetings Mayor Dumont and Councilmembers,

It is my honor to present to you the Fiscal Year 2024-2025 Annual Operating Budget. This budget is submitted to the best of staff's abilities to estimate revenues, expenditures and the goals of all that make the City of Tool the wonderful place that it is to live, work and play. This budget outlines the financial figures and priorities for the upcoming fiscal year that spans from October 1<sup>st</sup>, 2024 to September 30<sup>th</sup>, 2025.

The City of Tool's 2024-2025 budget will welcome the addition of the Eight at Tool Park as a functional entity of the city. The city's financial picture continues to hold strong with effective fund balances, operational efficiencies and key priorities being met. This budget is a cooperation of all city departments as well as the Mayor and Council giving direction. The commitment to the future will keep all priorities in line and bring Tool a sense of belonging for the future.

The 2024-2025 City of Tool's budget includes a General Fund transfer into the Capital Improvement Fund, continuing the Neighborhood Infrastructure Reinvestment Program, addressing growth opportunities with a new website and an increase in resources towards cleaning up the City of Tool.

This proposed fiscal year budget has total General Fund expenditures of \$3,097,287.50, representing an approximate 16.34% increase from last year. Priorities of this budget are to continue to keep the priorities outlined by the City Council aligned with the resources to make that happen, while prioritizing growth for our citizens.

There are two positions the City of Tool is looking to add to the organization this year. A Patrol Officer would cut down on overtime spending and a Park Laborer to specifically maintain and upkeep the Eight at Tool Park, as well as supporting other Maintenance Department needs.

This fiscal year's budget continues the fund structure as established like last year, with several funds to represent transparency and fluidity of revenues and expenditures throughout the City of Tool. These funds provide a more concise and consistent picture for the City officials and citizens to follow. This fund structure is commonly adopted and guided by the Government Finance Officers Association (GFOA).

Those fund balances include the addition of interest-bearing accounts, which drives the City of Tool's bottom line further, the pathway for the City of Tool to be flexible with its debt service and two Municipal Court funds that the state of Texas mandates.

The proposed tax rate of .375061 per \$100 valuation, which would be the second-lowest tax rate the City of Tool has levied in the last 14 years. This tax rate gives the city the ability to pay off its debt, while keeping an eye for the future.

I would like to showcase and express gratitude for the opportunity to serve the citizens of Tool, the Mayor, City Council and each employee.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. Kizze".

Julius Kizze

City Administrator

## ELECTED OFFICIALS



Honorable Mayor Mike Dumont



Councilmember Vera Bennett

Councilmember Greg Figueroa

Councilmember Michael Fladmark



Councilmember Mark Holley



Councilmember Daniel Sayre

## BOARDS AND COMMISSIONS

Each board and commission with the city of Tool has a specific purpose, as a judiciary arm of the City Council. The boards and commissions are comprised of appointees by the City Council, tasked with helping the city grow into the vision that every citizen and council member shares. The boards are as follows:

### Fiscal Affairs Committee

This committee of a total body of five people will observe the financial standing of the city and also makes recommendations to the City Council with objectives to move forward with the city.

The purpose of the board is to help the city maintain a high level of financial transparency and to make recommendations to the City Council in Tool, TX. The committee is established to receive, review and recommend proposed financial direction, continuing to stay consistent with the vision of the city of Tool.

The members of the Fiscal Affairs committee are expected to collectively possess the expertise and experience in accounting and financial reporting required to understand and resolve issues raised by either the City Council or staff of the financial statements.

This committee is expected to meet on a quarterly basis.

### Eight at Tool Park Board

The Eight at Tool Park Board is a one-member corporation, the City of Tool, Texas. Currently, the Eight at Tool Park Board has five members, which are the current members of the Tool City Council.

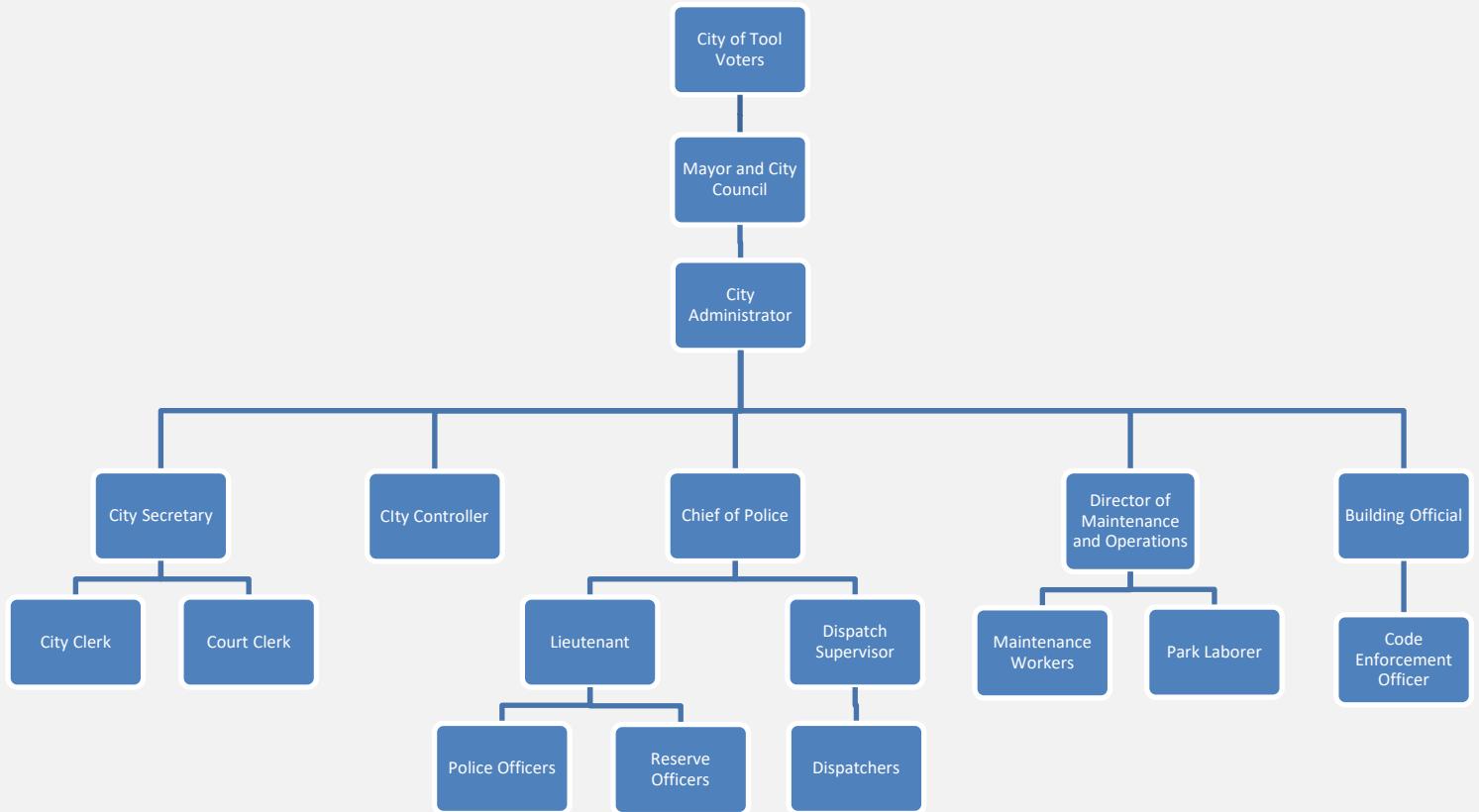
The officers for the Eight at Tool 501(c)3 are the City Administrator, City Secretary and the City Controller. These positions serve at the behest of the Park Board and also help the Eight at Tool park committees fulfill their objectives and responsibilities.

The board has implored and encourages citizen feedback and engagement through several committees under the Park Board.

### Economic Development Corporation

The Tool Economic Development Corporation is an entity that is designed and organized to cultivate relationships curtailed to bringing in Economic Development to the City of Tool. This board is comprised of seven members.

## ORGANIZATIONAL CHART (By Position)



## SECTION 2 – FUND SUMMARIES

In years past, the City of Tool has taken most of their operational funding from the General Fund. This year that will remain the same as most general expenses are still budgeted in the General Fund.

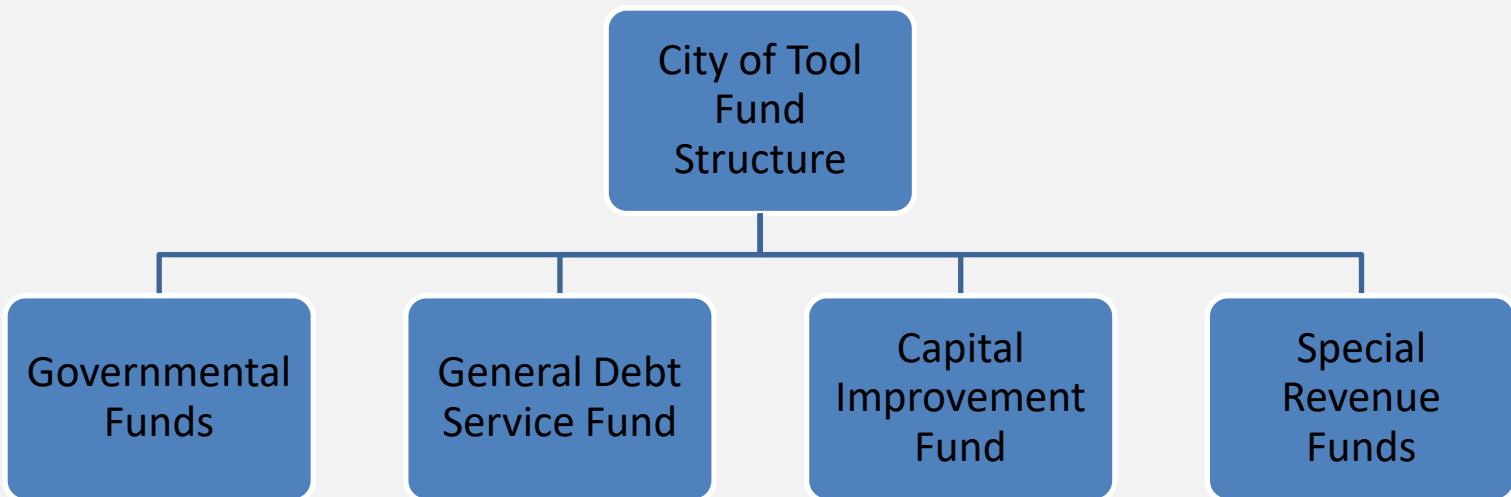
There are many funds the City of Tool legislatively and judicially is required to have. For transparency and effective accounting, these funds will be separated into four groups.

**Governmental Funds:** The biggest fund source includes the General Fund and the Emergency Fund. These funds work alongside each other with the Emergency Fund as a “savings” account, only to be used through Council action for restrictive expenses through the years.

**General Debt Service Fund:** The Interest and Sinking Fund can only be used for debt payments the City of Tool incurs during that fiscal year. Per the bond certificates, all of the City of Tool’s current debt will be placed into the Interest and Sinking Fund. This fund has a direct correlation with the debt rate.

**Capital Improvement Fund:** The CIP Fund is an exclusive fund that will be saved up for future city projects, sans the city having to acquire debt to complete those projects. Those projects are typically for drainage, street rehab, City Hall improvements, park expenses, etc. These funds are typically not expensed without Council action – usually during budget season.

**Special Revenue Funds:** There are several Special Revenue Funds, all restricted by legislation, City Council action or other budgetary constraints.



## Consolidated Summary Of All Funds

### *GOVERNMENTAL FUND TYPE*

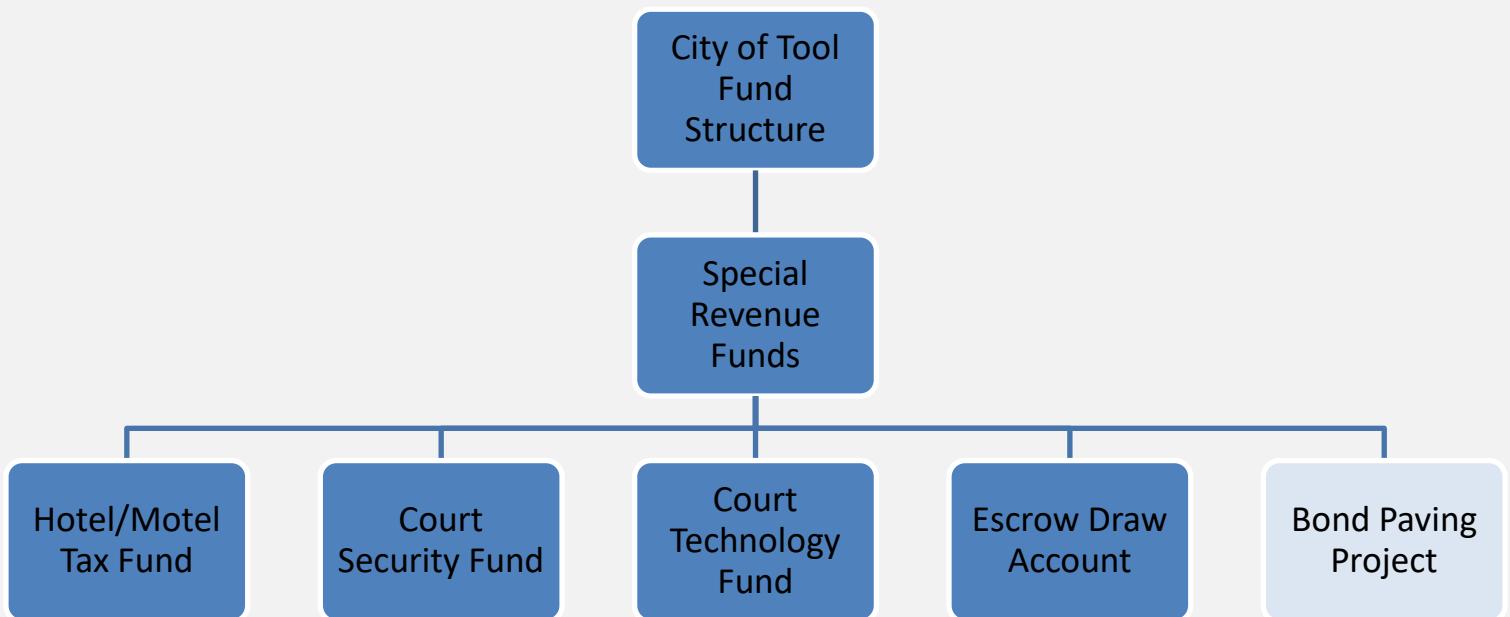
	Anticipated Balance as of 9/30/2024	FY 2024-2025 Revenues	FY 2024-2025 Expenditures	Anticipated Balance as of 9/30/2025
Governmental Funds				
Emergency Fund	\$ 392,141.71	\$ 8,000.00	\$ 40,735.00	\$ 359,406.71
General Fund	\$ -	\$ 3,097,287.50	\$ 3,097,287.50	\$ -
General Debt Service Fund				
Interest & Sinking Fund (Debt Service)	\$ 1,322.84	\$ 458,928.50	\$ 458,928.50	\$ 1,322.84
Capital Improvement Funds				
Capital Improvement Fund	\$ 682,030.84	\$ 215,000.00	\$ -	\$ 897,030.84
Special Revenue Funds				
Bond Paving Project (City Hall)	\$ 552,986.46	\$ 15,000.00	\$ 567,986.46	\$ -
Hotel /Motel Occupancy Tax	\$ -	\$ 36,000.00	\$ 28,000.00	\$ 8,000.00
Municipal Court Security Fund	\$ 13,240.05	\$ 6,602.00	\$ 1,100.00	\$ 18,742.05
Municipal Court Technology Fund	\$ 10,174.66	\$ 5,800.50	\$ 2,580.00	\$ 13,395.16
Escrow Draw Account	\$ 216,774.22	\$ 17,000.00	\$ 58,823.50	\$ 174,950.72
Governmental Fund Totals	\$ 1,868,670.78	\$ 3,859,618.50	\$ 4,255,440.96	\$ 1,472,848.32

This page's contents are estimates for budgeting purposes.

## BOND PAVING PROJECT (City Hall Addition)

This account is solely used as a more local and accessible way to account and manage the excess bond funds from the Certificates of Obligation and General Obligation bonds, taken out in year's past. This account was formerly TexSTAR, but the interest rates offered by Simmons Bank provide a better yield of interest.

This account will be expensed for the City Hall Addition and should be expended completely by the first quarter of 2025.



**FUND BALANCE SUMMARY  
BOND PAVING PROJECT**

Account Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Actual	Actual	Projected	Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 921,389.86	\$ 552,986.46
REVENUE	\$ -	\$ 1,294,227.39	\$ 381,596.60	\$ 15,000.00
EXPENDITURES	\$ -	\$ 372,837.53	\$ 750,000.00	\$ 567,986.46
ENDING BALANCE	\$ -	\$ 921,389.86	\$ 552,986.46	\$ -

**PROPOSED FY 2024-2025 REVENUE & EXPENDITURE DETAIL  
BOND PAVING PROJECT**

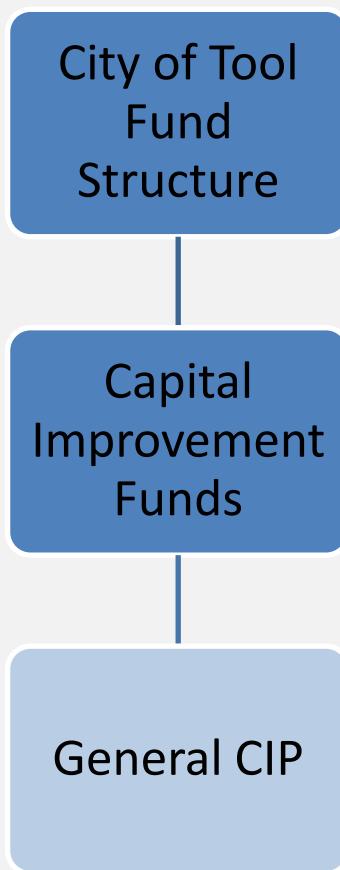
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Comments
	Actual	Actual	Projected	Budget	
<b>Revenues</b>					
Transfer from TexSTAR Bond Funding	\$ -	\$ 1,279,731.03	\$ -	\$ -	
4800-H Interest Income- Public Funds MM 9 (Bond Paving Project)	\$ -	\$ 14,481.36	\$ 35,566.68	\$ 15,000.00	Funds expected to be expended through the FY 23-24 by Park, City Hall
Misc. Revenue	\$ -	\$ 15.00	\$ -	\$ -	Credit for Wire Transfer
Transfer from GF (ARPA Funds)	\$ -	\$ -	\$ 346,029.92	\$ -	
Net Revenue	\$ -	\$ 1,294,227.39	\$ 381,596.60	\$ 15,000.00	
<b>Expenditures</b>					
Bank Charges	\$ -	\$ 35.00	\$ -	\$ -	
Transfer to Escrow Draw Account for road creation	\$ -	\$ 202,802.53	\$ -	\$ -	Remaining Ch. 380 balance for Litchfield home draw, relative to road construction
City Hall Addition	\$ -	\$ -	\$ -	\$ 567,986.46	These excess funds will combine with remaining ARPA Funds for C.H.
Park Grant Expenses	\$ -	\$ -	\$ 750,000.00	\$ -	Grant reimbursement + fees paid for Hayes Eng.
First Draw for Litchfield	\$ -	\$ 170,000.00	\$ -	\$ -	
Net Expenditures	\$ -	\$ 372,837.53	\$ 750,000.00	\$ 567,986.46	
Fiscal Year Net Gain	\$ -	\$ 921,389.86	\$ (368,403.40)	\$ (552,986.46)	

## CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund is another new fund for the City of Tool. The CIP Fund will be for future uses and savings for Capital Improvements such as drainage, street improvements, municipal building improvements, etc.

This fund will normally be expensed through City Council action and will have to be established by city ordinance - outlining expenditure clauses, processes and purchasing procedures.

In the 2024-25' fiscal year, the CIP fund will raise a projected \$200,000 in revenue.



**FUND BALANCE SUMMARY**  
**CAPITAL IMPROVEMENT PROGRAM FUND**

Account Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Actual	Actual	Projected	Budget
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ 682,030.84
<b>REVENUE</b>	\$ -	\$ -	\$ 722,530.84	\$ 215,000.00
<b>EXPENDITURES</b>	\$ -	\$ -	\$ 40,500.00	\$ -
<b>ENDING BALANCE</b>	\$ -	\$ -	\$ 682,030.84	\$ 897,030.84

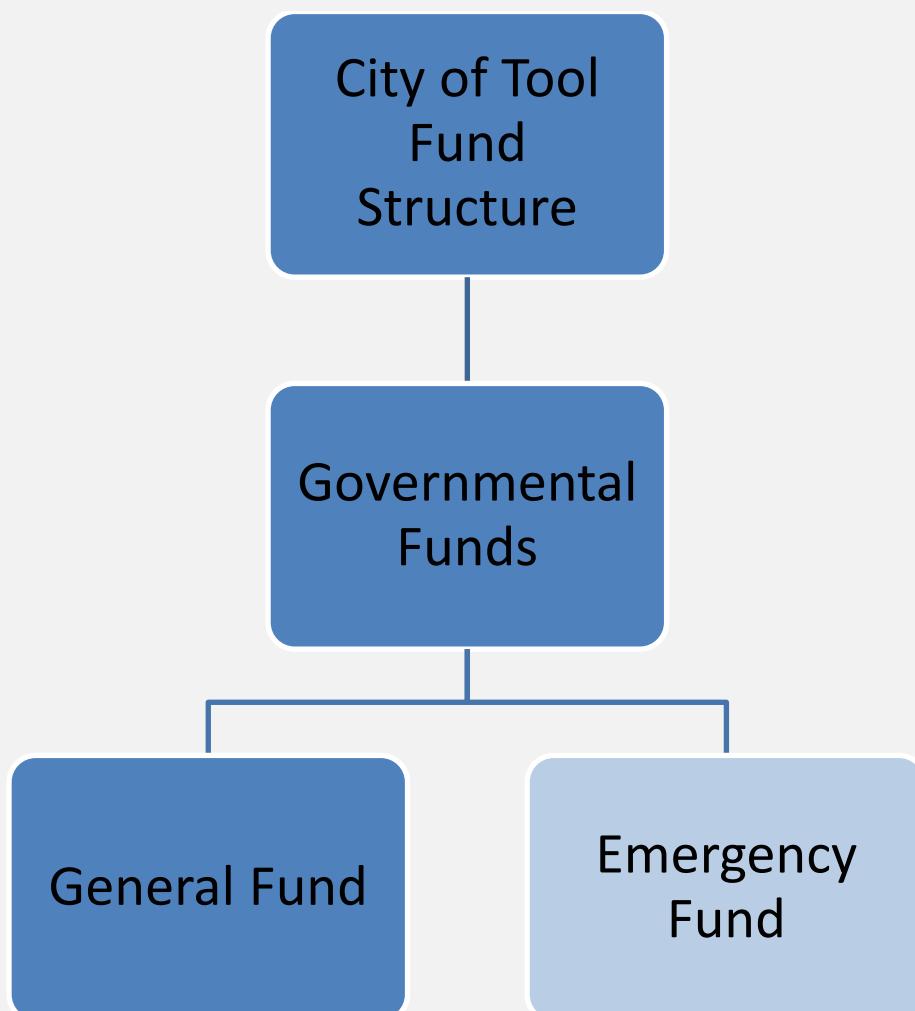
**PROPOSED FY 2024-2025 REVENUE & EXPENDITURE DETAIL**  
**CAPITAL IMPROVEMENT PROGRAM FUND**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Comments
	Actual	Actual	Projected	Budget	
<b>Revenues</b>					
4800-B Interest Income- Capitol Improvement	\$ -	\$ -	\$ 19,410.97	\$ 15,000.00	
General Fund Rollover from previous FY's	\$ -	\$ -	\$ 275,000.00	\$ -	- Rollover General Fund \$ from previous Fiscal Years
Transfer from Emergency Fund	\$ -	\$ -	\$ 228,119.87	\$ -	- Council action from January 2024
9990 GF Transfer to CIP Fund	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	
<b>Net Revenue</b>	\$ -	\$ -	\$ 722,530.84	\$ 215,000.00	
<b>Expenditures</b>					
Purchase of Land	\$ -	\$ -	\$ 500.00	\$ -	- Difference to be placed into CIP from July Reg. Meeting
GF Transfer for Park Improvements	\$ -	\$ -	\$ 40,000.00	\$ -	
<b>Net Expenditures</b>	\$ -	\$ -	\$ 40,500.00	\$ -	
<b>Fiscal Year Ending Balance</b>	\$ -	\$ -	\$ 682,030.84	\$ 215,000.00	

## EMERGENCY FUND

The Emergency Fund consists of the excess General Fund amounts reserved from the previous years. In years past, more of the costlier expenses have been spent through Council action, including the purchase of the tower, police vehicles, park expenses and other Police Department upgrades. No expenses were budgeted to be taken out in Fiscal Year 23'-24'. The only budgeted expenses in 24-25' are the matching grant funds for warning sirens for the City of Tool.

The Emergency Fund is one of the interest-bearing accounts with the city and the only expected expense is for tornado sirens in Fiscal Year 24'-25'.



**FUND BALANCE SUMMARY**  
**EMERGENCY FUND**

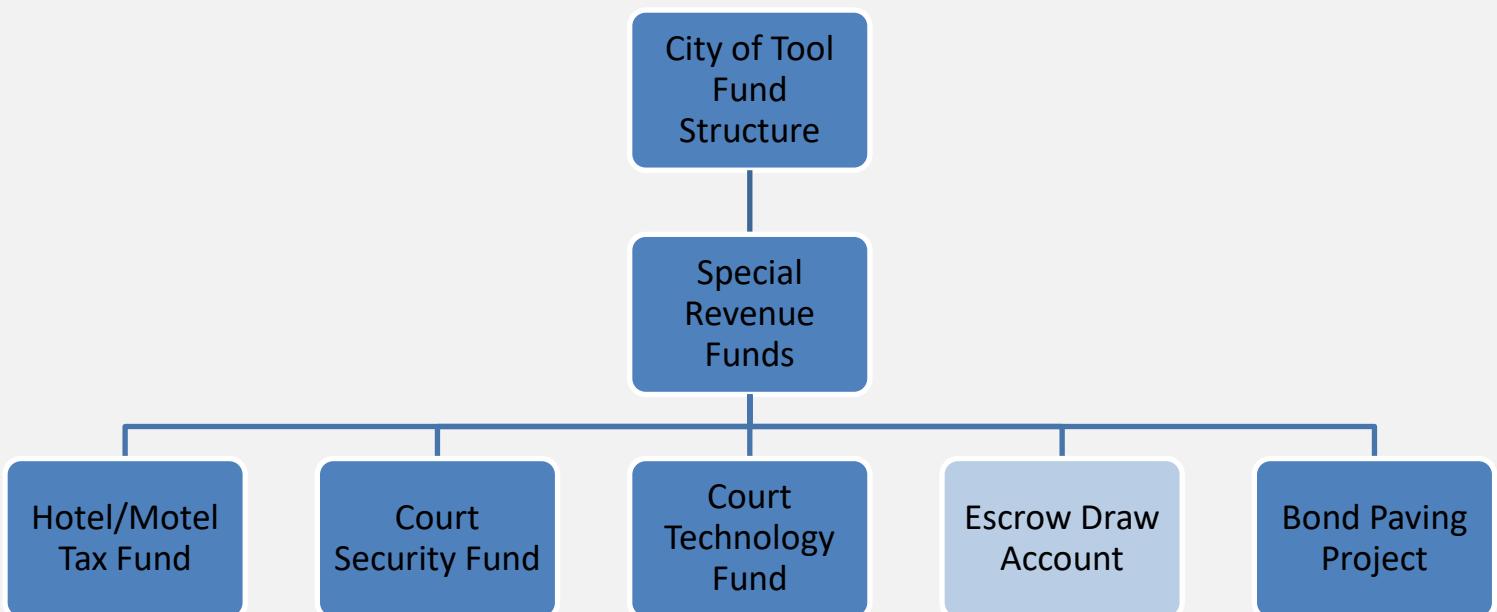
Account Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget
<b>BEGINNING FUND BALANCE</b>	\$ 463,682.45	\$ 309,287.08	\$ 316,586.12	\$ 392,141.71
<b>REVENUE</b>	\$ -	\$ 7,299.04	\$ 594,123.08	\$ 8,000.00
<b>EXPENDITURES</b>	\$ 154,395.37	\$ -	\$ 518,567.49	\$ 40,735.00
<b>ENDING BALANCE</b>	\$ 309,287.08	\$ 316,586.12	\$ 392,141.71	\$ 359,406.71

**PROPOSED FY 2024-2025 REVENUE & EXPENDITURE DETAIL**  
**EMERGENCY FUND**

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget	Comments
<b>Revenues</b>					
4800-C Interest Income- Emergency Fund	\$ -	\$ 7,299.04	\$ 20,508.61	\$ 8,000.00	
General Fund Overages from Previous FY	\$ -	\$ -	\$ 573,614.47	\$ -	Transfer per Council Meetings in Dec.-Jan. of FY 23-24
<b>Net Revenue</b>	\$ -	\$ 7,299.04	\$ 594,123.08	\$ 8,000.00	
<b>Expenditures</b>					
Misc. Park Expenses	\$ 76,980.00	\$ -	\$ -	\$ -	
Events	\$ 6,887.40	\$ -	\$ -	\$ -	
Equipment Purchases	\$ 70,527.97	\$ -	\$ 15,447.62	\$ 40,735.00	AV Install for Oran White in 23-24'; Tornado Siren Purchases Est. in 24-25'
Transfer to CIP	\$ -	\$ -	\$ 228,119.87	\$ -	Transfer per Council Meetings in Dec.-Jan. of FY 23-24
Transfer to City Hall Buildout	\$ -	\$ -	\$ 275,000.00	\$ -	Transfer per Council Meetings in Dec.-Jan. of FY 23-24
<b>Net Expenditures</b>	\$ 154,395.37	\$ -	\$ 518,567.49	\$ 40,735.00	
<b>Fiscal Year Ending Balance</b>	\$ (154,395.37)	\$ 7,299.04	\$ 75,555.59	\$ (32,735.00)	

## ESCROW DRAW ACCOUNT

The Escrow Draw Account is the fund solely used for the Chapter 380 Agreement the City of Tool entered into with the Litchfield Development in February 2023. This fund is to be expended after the completion of the first 17 homes are built into the development. For budgeting purposes, the city budgets that the Litchfield Development will bill the city for five homes built.



**FUND BALANCE SUMMARY**  
**ESCROW DRAW ACCOUNT**

Account Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget
BEGINNING FUND BALANCE	\$ -	\$ 204,940.45	\$ 216,774.22	
REVENUE	\$ -	\$ 205,055.45	\$ 11,973.77	\$ 17,000.00
EXPENDITURES	\$ -	\$ 115.00	\$ 140.00	\$ 58,823.50
ENDING BALANCE	\$ -	\$ 204,940.45	\$ 216,774.22	\$ 174,950.72

**PROPOSED FY 2024-2025 REVENUE & EXPENDITURE DETAIL**  
**ESCROW DRAW ACCOUNT**

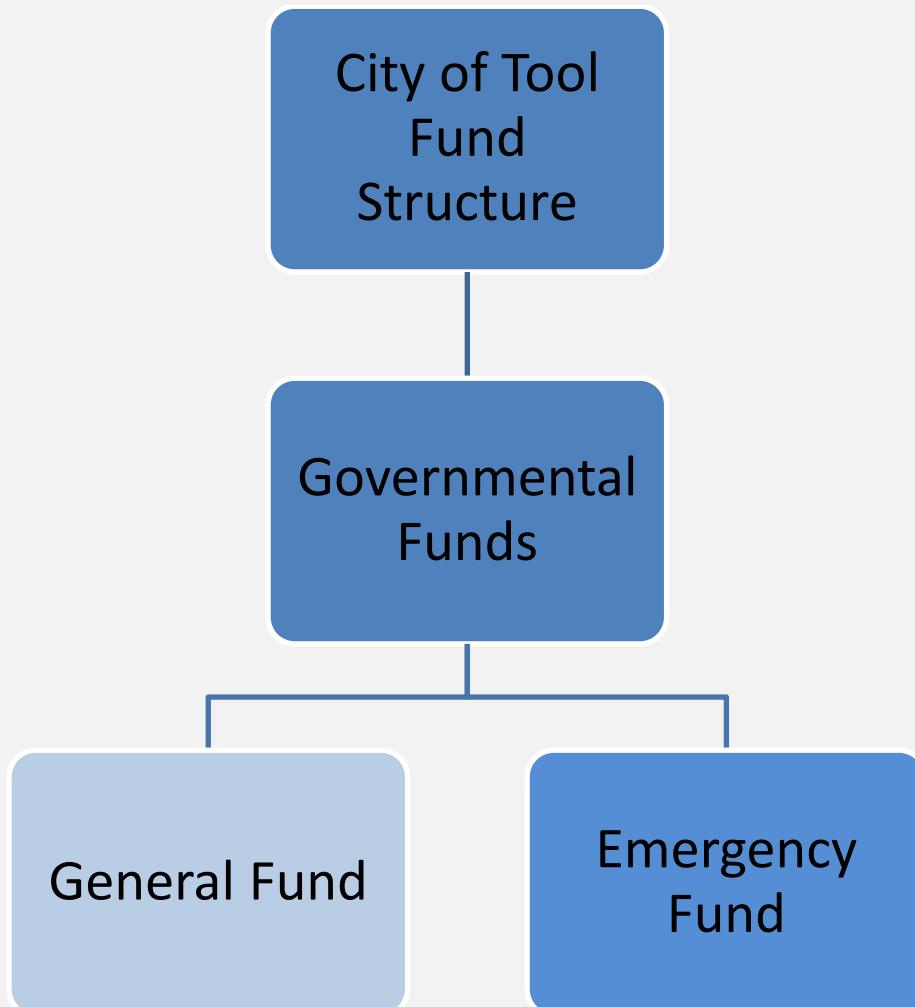
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget	Comments
Revenues					
Transfer to Escrow Draw Account	\$ -	\$ 202,802.53	\$ -		Remaining Ch. 380 balance for Litchfield home draw
4800-I Interest Income- Public Funds MM 10 (Escrow Draw Account)	\$ -	\$ 2,242.92	\$ 11,973.77	\$ 17,000.00	
Credit Refunds via Bank	\$ -	\$ 10.00	\$ -	\$ -	
Net Revenue	\$ -	\$ 205,055.45	\$ 11,973.77	\$ 17,000.00	
Expenditures					
Miscellaneous Bank Charges	\$ -	\$ 115.00	\$ 140.00	\$ -	
Home Draw Expenses	\$ -	\$ -	\$ -	\$ 58,823.50	5 homes built, eligible for \$11,764.70 per draw
Net Expenditures	\$ -	\$ 115.00	\$ 140.00	\$ 58,823.50	
Fiscal Year Ending Balance	\$ -	\$ 204,940.45	\$ 11,833.77	\$ (41,823.50)	

## GENERAL FUND

The City's General Fund is the largest fund that pays for nearly all of the Maintenance and Operations throughout the city. Most of the city's departments' revenues and expenditures play a part of the overall General Fund structure.

In this year's General Fund, revenue is expected to increase 16.3% over last year. The other revenue streams that saw modest increases were Fines and Forfeitures and Sales Tax revenue.

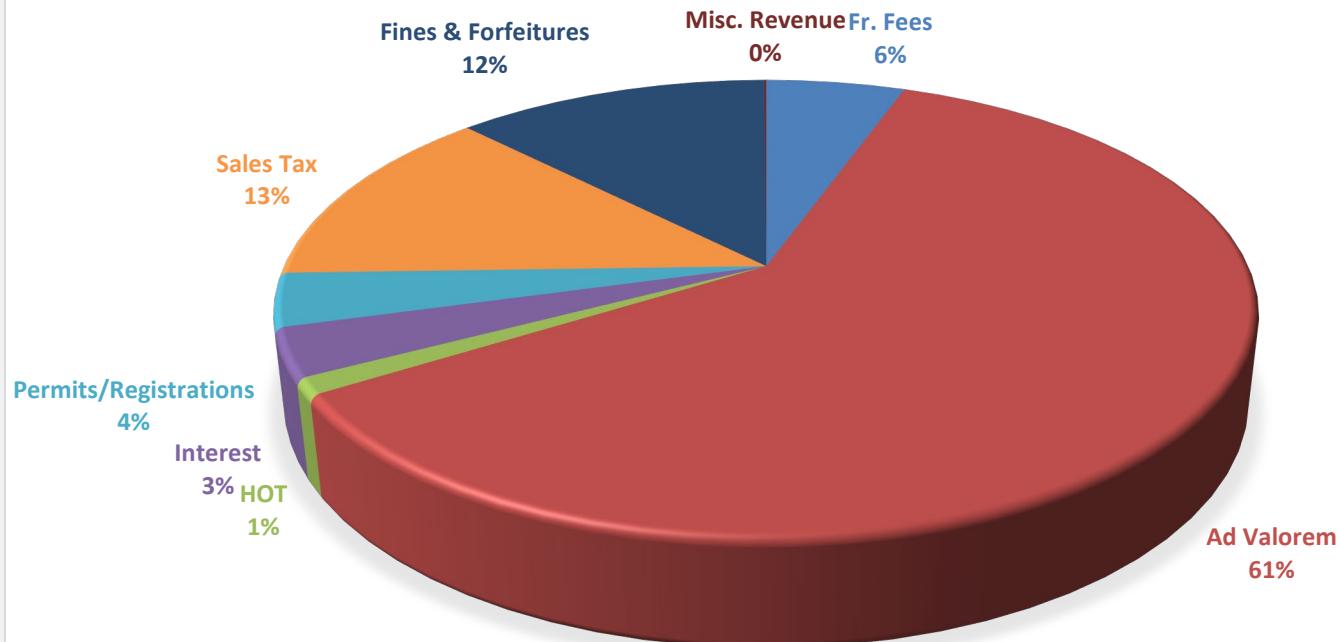
Several items will be housed in other funds, to comply with state laws and other local legislation, including Hotel Occupancy Taxes, certain fees for the Municipal Court and contributions.



**CITY OF TOOL**  
**Proposed Budget**  
**FY 2024-2025**

	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>Projected Actuals for 2023- 24</b>	<b>2023-2024 Budget</b>	<b>Proposed 2024-2025 Budget</b>
<b>Income</b>					
<b>4000 Revenues</b>					
<b>4010 Animal Registrations/ Fees</b>	\$ 480.00	\$ 955.00	\$ 1,410.00	\$ 650.00	\$ 1,000.00
<b>4011 Alarm Permit</b>	\$ 450.00	\$ 650.00	\$ 400.00	\$ 500.00	\$ 350.00
<b>4012 Garage Sale Permits</b>	\$ 165.00	\$ 210.00	\$ 205.00	\$ 200.00	\$ 170.00
<b>4013 Animal Surrender Fees</b>			\$ -	\$ -	\$ -
<b>4020 Building Permits</b>	\$ 97,445.31	\$ 107,896.29	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00
<b>4025 Short Term Rental Annual Permit</b>	\$ -	\$ 4,800.00	\$ 4,200.00	\$ 5,000.00	\$ 4,200.00
<b>4030 Civic Center Rental</b>	\$ 700.00	\$ 4,200.00	\$ 1,500.00	\$ 400.00	\$ 1,500.00
<b>4040 Cable &amp; Telephone Franchise Fees (combined)</b>	\$ 35,997.47	\$ 33,298.60	\$ 31,205.00	\$ 13,417.98	\$ 31,205.00
<b>4045 Park Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>4050-1 Contributions-General Fund</b>	\$ 3,518.78	\$ 1,440.05	\$ 356.20	\$ -	\$ -
<b>4050-1b Event Donations/Contributions/Fees</b>		\$ 370.00	\$ 675.00	\$ -	\$ -
<b>4050-2 contributions - Police dept.</b>		\$ 4,641.95	\$ 2,157.05	\$ -	\$ -
<b>Total Contributions &amp; Donations</b>	<b>\$ 3,518.78</b>	<b>\$ 6,452.00</b>	<b>\$ 3,188.25</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4064 Fines &amp; Forfeitures</b>					
<b>4064a - Municipal 3rd Party Payout</b>	\$ 81,326.09	\$ 126,973.26	\$ 217,892.92	\$ 160,564.68	\$ 217,000.00
<b>4064b - Municipal Jury Fund (MJF)</b>		\$ 29,870.16	\$ 146,173.00		\$ 146,000.00
<b>4064c - Municipal Truancy &amp; Prev (MTPF)</b>	\$ 31.19	\$ 76.37	\$ 88.88	\$ 96.00	\$ 100.00
<b>4064d - Municipal Court Security Fund (MSF)</b>	\$ 1,566.17	\$ 3,825.90	\$ 7,251.81	\$ 5,280.00	\$ 7,000.00
<b>4064e - Municipal Court Technology Fund (MTF)</b>	\$ 1,755.54	\$ 3,822.03	\$ 7,119.04	\$ 4,920.00	\$ 7,000.00
<b>Total Fines &amp; Forfeitures</b>	<b>\$ 86,223.50</b>	<b>\$ 167,725.22</b>	<b>\$ 384,345.81</b>	<b>\$ 175,060.68</b>	<b>\$ 382,900.00</b>
<b>4068 Service Fee Retained by City</b>	<b>\$ 6,485.55</b>	<b>\$ 2,060.81</b>	<b>\$ 2,665.00</b>	<b>\$ 5,000.00</b>	<b>\$ 2,500.00</b>
<b>4069 Police Seizure Income</b>				\$ -	
<b>4070 HCAD Ad Valorem</b>	<b>\$ 1,206,738.56</b>	<b>\$ 1,229,332.68</b>	<b>\$ 1,299,000.00</b>	<b>\$ 1,306,469.65</b>	<b>\$ 1,420,231.50</b>
<b>4071 HCAD Interest &amp; Sinking</b>			\$ 459,768.75	\$ 459,768.75	\$ 458,928.50
<b>4072 HCAD Delinquent Tax Collections</b>			\$ -	\$ -	\$ -
<b>Total HCAD Property Taxes</b>	<b>\$ 1,206,738.56</b>	<b>\$ 1,229,332.68</b>	<b>\$ 1,758,768.75</b>	<b>\$ 1,766,238.40</b>	<b>\$ 1,879,160.00</b>
<b>4090 Trinity Valley Electric</b>	\$ 70,962.70	\$ 79,655.45	\$ 87,000.00	\$ 89,054.79	\$ 89,000.00
<b>4100 Miscellaneous Revenue</b>	\$ 6,052.48		\$ 600.00	\$ 3,500.00	\$ -
<b>4110 Hotel Occupancy Tax</b>	\$ 11,799.86	\$ 40,024.62	\$ 36,000.00	\$ 35,000.00	\$ 36,000.00
<b>4120 State Sales Tax-Rev. Sharing</b>	\$ 173,136.70	\$ 183,103.68	\$ 198,069.00	\$ 190,000.00	\$ 200,000.00
<b>4121 State Mixed Beverage Sale Tax R</b>	\$ 1,443.14	\$ 1,388.65	\$ 3,700.00	\$ 1,000.00	\$ 3,700.00
<b>4122 Sales &amp; Use Tax - Street Maint</b>	\$ 171,953.32	\$ 182,158.37	\$ 198,069.00	\$ 190,000.00	\$ 200,000.00
<b>4140 TU/Oncor Electric</b>	\$ 18,184.00	\$ 18,696.59	\$ 22,000.00	\$ 18,801.00	\$ 22,000.00
<b>4150 Waste Services</b>	\$ 23,671.47	\$ 24,810.40	\$ 27,500.00	\$ 30,000.00	\$ 27,500.00
<b>4301 L.E.O.S.E</b>			\$ 1,043.36	\$ 500.00	\$ -
<b>4800-A Interest Income- Ad Valorem</b>		\$ 16,790.21	\$ 43,987.18	\$ 5,000.00	\$ 42,000.00
<b>4800-B Interest Income- Capitol Improvement</b>		\$ -	\$ 19,410.97	\$ 300.00	\$ 15,000.00
<b>4800-C Interest Income- Emergency Fund</b>		\$ 7,348.68	\$ 21,408.16	\$ 10,735.98	\$ 8,000.00
<b>4800-D Interest Income- General Fund</b>	\$ 6,030.44	\$ 1,439.54	\$ 54.46	\$ 250.00	\$ 50.00
<b>4800-E Interest Income- Hotel-Motel Tax</b>		\$ -	\$ -	\$ 1,500.00	\$ 1,000.00
<b>4800-F Interest Income- Municipal Fund</b>		\$ 1,739.54	\$ 2,153.61	\$ -	\$ 2,000.00
<b>4800-G Interest Income- Municipal Security</b>		\$ 0.43	\$ 2.34	\$ 568.19	\$ 2.00
<b>4800-H Interest Income- Public Funds MM 9 (Bond Paving Project)</b>		\$ 13,928.53	\$ 36,466.68	\$ 7,000.00	\$ 15,000.00
<b>4800-I Interest Income- Public Funds MM 10 (Escrow Draw Account)</b>		\$ 2,242.90	\$ 15,002.37	\$ 2,500.00	\$ 17,000.00
<b>4800-J Interest Income- TexStar</b>		\$ 32,074.80	\$ 50.68	\$ -	\$ 50.00
<b>4800-K Interest Income- Municipal Tech</b>		\$ 0.55	\$ 0.74	\$ -	\$ 0.50
<b>4800-L Interest Earned - Park Construction Acct</b>		\$ -	\$ 28,102.22	\$ -	\$ 6,000.00
<b>Total Interest Earned</b>	<b>\$ 6,030.44</b>	<b>\$ 75,565.18</b>	<b>\$ 166,639.41</b>	<b>\$ 27,854.17</b>	<b>\$ 106,102.50</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,921,438.28</b>	<b>\$ 2,162,983.54</b>	<b>\$ 3,038,508.58</b>	<b>\$ 2,662,177.02</b>	<b>\$ 3,097,287.50</b>

## REVENUES BY CATEGORY



Our revenues for the City of Tool are, as usual, heavily carried by the Ad Valorem tax the city of Tool levies. The Ad Valorem tax increased roughly 7% from last year. Across most metrics, the total area of the City of Tool grew by 5% over the past calendar year. The two other major forms for revenue for the City of Tool are Sales Tax and Fines and Forfeitures.

**CITY OF TOOL**  
**Proposed Budget**  
**FY 2024-2025**

	FY 2021-22 Actual	FY 2022-23 Actual	Projected Actuals for 2023- 24	2023-2024 Budget	Proposed 2024-2025 Budget
<b>Expenses</b>					
5010-1 Accounting Services-Admin	\$ 3,396.19	\$ 2,157.21	\$ 3,688.00	\$ -	\$ 4,577.05
5020-1 Advertising-Admin	\$ 1,573.87	\$ 2,672.08	\$ 4,375.00	\$ 4,500.00	\$ 3,500.00
5030-9 Animal Control	\$ 5,981.80	\$ 14,464.50	\$ 17,135.00	\$ 15,900.00	\$ 27,000.00
5045-1 Executive Auto Allowance	\$ -	\$ -	\$ 3,600.00	\$ 4,800.00	\$ 4,800.00
5050-1 Auto Fuel-Admin.	\$ -	\$ 215.11	\$ -	\$ 500.00	\$ -
5050-2 Auto Fuel-Police	\$ 15,736.74	\$ 17,675.44	\$ 21,400.00	\$ 17,000.00	\$ 24,200.00
5050-3 Auto Fuel-Maint	\$ 4,745.58	\$ 5,236.35	\$ 3,740.00	\$ 6,000.00	\$ 5,000.00
5050-6 Auto Fuel-Park	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
5050-8 Auto Fuel-Building/Code	\$ 1,648.36	\$ 1,899.78	\$ 1,620.00	\$ 2,500.00	\$ 2,750.00
<b>Total Auto Fuel</b>	<b>\$ 22,130.68</b>	<b>\$ 25,026.68</b>	<b>\$ 26,760.00</b>	<b>\$ 26,000.00</b>	<b>\$ 34,450.00</b>
5060-1 Audit Fees -Admin	\$ 6,474.45	\$ 15,892.50	\$ 57,000.00	\$ 25,250.00	\$ 28,000.00
5070-1 Bank Charges-Admin	\$ 115.76	\$ 2,185.75	\$ 4,600.00	\$ 1,938.24	\$ 4,600.00
5080-0 Bond - Multi Departmental	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -
5096-8 Unsafe Building Fund-Building	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 40,000.00
5097-0 Computers,Software & Supplies-Multi	\$ -	\$ -	\$ 500.00	\$ 1,500.00	\$ 600.00
5097-1 Computers,Software & Supplies-Admin	\$ -	\$ 2,572.18	\$ 2,000.00	\$ 3,500.00	\$ 3,700.00
5097-2 Computers,Software & Supplies-Police	\$ -	\$ 7,071.66	\$ 5,450.00	\$ 2,000.00	\$ 6,000.00
5097-3 Computers,Software & Supplies-Maint	\$ -	\$ 699.00	\$ 100.00	\$ -	\$ 100.00
5097-4 MTF (FUND) Computers, Software & Supplies	\$ 951.08	\$ 1,609.65	\$ 800.00	\$ 6,100.00	\$ 2,000.00
5097-8 Computers,Software & Supplies-Building/Code	\$ -	\$ 1,346.67	\$ 6,000.00	\$ 5,000.00	\$ 6,000.00
<b>Total Computers,Software &amp; Supplies</b>	<b>\$ 951.08</b>	<b>\$ 13,299.16</b>	<b>\$ 14,850.00</b>	<b>\$ 18,100.00</b>	<b>\$ 18,400.00</b>
5101-0 Contract Services IT-Multi Dept	\$ 28,998.91	\$ 30,850.74	\$ 28,450.00	\$ 27,000.00	\$ 30,000.00
5102-0 Contract Services Acct-Multi Dept	\$ 200.00	\$ 37,923.75	\$ 52,400.00	\$ 35,217.00	\$ 10,000.00
5103-8 Permit and InspectBuilding/Code	\$ 39,298.44	\$ 73,071.89	\$ 55,170.00	\$ 110,000.00	\$ 56,000.00
5104-2 Contract Services PD-Police	\$ -	\$ 11,400.00	\$ 37,675.00	\$ 37,300.00	\$ 37,300.00
5120-4 Court Costs & Arrest Fees - Judicial (omnibase)	\$ 20,291.51	\$ 37,853.76	\$ 150,407.39	\$ 14,000.00	\$ 1,500.00
Court Costs (Inmate Housing Fees)	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
Court Costs (GHS Collections)	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Court Costs (Bailiff Pay)	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
Court Costs (Due to Comptroller)	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
<b>Total Court Costs</b>	<b>\$ 20,291.51</b>	<b>\$ 37,853.76</b>	<b>\$ 150,407.39</b>	<b>\$ 14,000.00</b>	<b>\$ 125,500.00</b>
5121-0 Admin GO Bond (Series 2020 JPMorgan Chase): Principal	\$ 279,058.65	\$ 270,000.00	\$ 275,000.00	\$ 275,000.00	\$ 280,000.00
5121-0 Admin GO Bond (Series 2020 JPMorgan) Int	\$ -	\$ -	\$ 12,936.25	\$ -	\$ 9,301.00
5121-0 Admin CO Bond (Series 2020 Combo) Principal	\$ 166,432.50	\$ 135,417.50	\$ 105,000.00	\$ 105,000.00	\$ 105,000.00
5121-0 Admin CO Bond (Series 2020 Combo) Interest	\$ -	\$ -	\$ 66,832.50	\$ -	\$ 64,627.50
<b>Total Payments on GO/CO Bond</b>	<b>\$ 445,491.15</b>	<b>\$ 405,417.50</b>	<b>\$ 459,768.75</b>	<b>\$ 380,000.00</b>	<b>\$ 458,928.50</b>
5122-0 General Debt Service-Multi Dept	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 23,400.00
5140-0 Dues & Subscriptions-Multi	\$ -	\$ -	\$ -	\$ 50.00	\$ -
5140-1 Dues & Subscriptions-Admin.	\$ 3,937.80	\$ 4,296.80	\$ 4,600.00	\$ 6,000.00	\$ 4,600.00
5140-2 Dues & Subscriptions-Police	\$ 5,160.72	\$ 2,443.47	\$ 750.00	\$ 200.00	\$ 750.00
5140-4 MTF (FUND) Dues & Subscriptions-Judicial - Judicial/Court (MTF FUND)	\$ -	\$ 3,325.00	\$ 3,000.00	\$ 400.00	\$ 500.00
5140-8 Dues & Subscriptions-Build/Code	\$ 145.00	\$ 3,025.28	\$ 15,185.00	\$ 18,000.00	\$ 16,000.00
<b>Total Dues &amp; Subscriptions</b>	<b>\$ 9,243.52</b>	<b>\$ 13,090.55</b>	<b>\$ 23,535.00</b>	<b>\$ 24,650.00</b>	<b>\$ 21,850.00</b>
5150-1 Election Expense	\$ 2,421.21	\$ 4,512.11	\$ 3,233.44	\$ 3,200.00	\$ 3,700.00
5160-1 Employee Benefits/Retirement-Admin	\$ 24,724.24	\$ 4,815.70	\$ 9,000.00	\$ 8,756.61	\$ 12,472.48
5160-2 Employee Benefits/Retirement-Police	\$ -	\$ 14,053.79	\$ 21,600.00	\$ 15,989.68	\$ 24,514.25
5160-3 Employee Benefits/Retirement-Maint	\$ -	\$ 4,536.50	\$ 6,350.00	\$ 5,317.72	\$ 7,273.16
5160-4 Employee Benefits/Retirement-Judicial/Court	\$ -	\$ 1,442.40	\$ 2,000.00	\$ 1,644.72	\$ 2,238.38
5160-6 Employee Benefits/Retirement-Park	\$ -	\$ -	\$ -	\$ -	\$ 1,845.15
5160-8 Employee Benefits/Retirement-Build/Code	\$ -	\$ 1,314.53	\$ 4,050.00	\$ 3,228.52	\$ 5,131.66
<b>Total Employee Benefits/Retirement</b>	<b>\$ 24,724.24</b>	<b>\$ 26,162.92</b>	<b>\$ 43,000.00</b>	<b>\$ 34,937.25</b>	<b>\$ 53,475.07</b>

**CITY OF TOOL**  
**Proposed Budget**  
**FY 2024-2025**

	FY 2021-22 Actual	FY 2022-23 Actual	Projected Actuals for 2023- 24	2023-2024 Budget	Proposed 2024-2025 Budget
5170-0 Equipment Purchases-Multi	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 10,000.00
5170-1 Equipment Purchases-Admin	\$ 12,515.38	\$ 7,919.64	\$ 7,000.00	\$ -	\$ 7,000.00
5170-2 Equipment Purchases-Police	\$ 76,466.63	\$ 3,762.96	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
5170-3 Equipment Purchases-Maint.	\$ 15,271.22	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
5170-6 Equipment Purchases-Park	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
5170-8 Equipment Purchases-Building/Code	\$ 5,807.50	\$ 4,505.82	\$ 2,000.00	\$ 5,000.00	\$ 2,000.00
5170-9 Equipment Purchases-Animal Control	\$ 521.30	\$ 2,187.81	\$ -	\$ 450.00	\$ 450.00
5170-4 MSF Equipment Pur-Court-Municipal Security Fund	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
<b>Total Equipment Purchases</b>	<b>\$ 110,582.03</b>	<b>\$ 38,376.23</b>	<b>\$ 39,100.00</b>	<b>\$ 36,950.00</b>	<b>\$ 67,550.00</b>
5171-0 - HOT FUND Events - HOT FUND	\$ 8,395.07	\$ 9,336.59	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
5171-6 - HOT FUND Events - Park	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
<b>Total HOT FUND Events</b>	<b>\$ 8,395.07</b>	<b>\$ 9,336.59</b>	<b>\$ 20,000.00</b>	<b>\$ 20,000.00</b>	<b>\$ 25,000.00</b>
5173-3 Equipment Rentals-Maint	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
5190-1 Filing/Notary Fees-Admin	\$ -	\$ -	\$ 275.62	\$ 110.00	\$ 400.00
5200-0 HCAD Collections-Multi Dept	\$ 29,917.50	\$ 35,135.85	\$ 34,662.00	\$ 30,100.00	\$ 37,000.00
5220-0 Insurance-Prop.&Liab-Multi	\$ 17,297.00	\$ 14,981.00	\$ -	\$ 13,698.33	\$ 3,300.00
5220-1 Insurance-Prop.&Liab-Admin	\$ -	\$ -	\$ 5,443.50	\$ -	\$ 7,500.00
5220-2 Insurance-Prop.&Liab-Police	\$ -	\$ 3,031.00	\$ 10,228.50	\$ 10,228.50	\$ 11,880.00
5220-3 Insurance-Prop.&Liab-Maint	\$ -	\$ -	\$ 5,715.20	\$ -	\$ 6,600.00
<b>Total Property Insurance</b>	<b>\$ 17,297.00</b>	<b>\$ 18,012.00</b>	<b>\$ 21,387.20</b>	<b>\$ 23,926.83</b>	<b>\$ 29,280.00</b>
5225-1 Insurance/Auto-Admin	\$ -	\$ -	\$ 296.00	\$ 8,006.82	\$ 450.00
5225-2 Insurance/Auto-Police	\$ -	\$ -	\$ 8,879.00	\$ 9,990.66	\$ 11,200.00
5225-3 Insurance/Auto- Maintenance	\$ -	\$ -	\$ 1,420.00	\$ -	\$ 1,760.00
5225-8 Insurance/Auto-Build & Code	\$ -	\$ -	\$ 506.00	\$ -	\$ 770.00
<b>Total Auto Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,101.00</b>	<b>\$ 17,997.48</b>	<b>\$ 14,180.00</b>
<b>Employee Insurance Benefits (Medical,Dental, Vision &amp; Life)</b>					
5230-1a Employee Medical Insurance-Admin	\$ 20,111.11	\$ 18,297.37	\$ 22,049.88	\$ 25,200.00	\$ 36,960.00
5230-1b Employee Dental & Vision Insurance-Admin	\$ 681.15	\$ 824.01	\$ 2,379.12	\$ 1,786.68	\$ 3,300.00
5230-1c Employee Life Insurance-Admin	\$ 230.28	\$ 358.67	\$ 322.80	\$ 322.80	\$ 440.00
<b>Total Insurance Benefits-(Administration)</b>	<b>\$ 21,022.54</b>	<b>\$ 19,480.05</b>	<b>\$ 24,751.80</b>	<b>\$ 27,309.48</b>	<b>\$ 40,700.00</b>
5230-2a Employee Medical Insurance-Police	\$ 40,014.91	\$ 50,167.04	\$ 68,110.32	\$ 61,200.00	\$ 75,000.00
5230-2b Employee Dental & Vision Insurance-Police	\$ 4,929.89	\$ 5,066.87	\$ 5,343.24	\$ 5,346.36	\$ 5,900.00
5230-2c Employee Life Insurance-Police	\$ 706.21	\$ 684.92	\$ 845.52	\$ 1,219.10	\$ 975.00
<b>Total Insurance Benefits (Police Dept)</b>	<b>\$ 45,651.01</b>	<b>\$ 55,918.83</b>	<b>\$ 74,299.08</b>	<b>\$ 67,765.46</b>	<b>\$ 81,875.00</b>
5230-3a Employee Medical Insurance-Maint.	\$ 16,637.61	\$ 20,324.91	\$ 20,067.84	\$ 25,200.00	\$ 30,800.00
5230-3b Employee Dental & Vision Insurance-Maint.	\$ 1,469.34	\$ 1,863.93	\$ 1,786.68	\$ 1,786.68	\$ 2,640.00
5230-3c Employee Life Insurance-Maint.	\$ 245.52	\$ 809.02	\$ 803.04	\$ 832.80	\$ 1,320.00
<b>Total Insurance Benefits-(Maintenance Dept)</b>	<b>\$ 18,352.47</b>	<b>\$ 22,997.86</b>	<b>\$ 22,657.56</b>	<b>\$ 27,819.48</b>	<b>\$ 34,760.00</b>
5230-4a Employee Medical Insurance-Judicial	\$ 3,155.35	\$ 6,774.97	\$ 11,148.80	\$ 9,600.00	\$ 12,650.00
5230-4b Employee Dental & Vision Insurance-Judicial	\$ 435.36	\$ 1,292.32	\$ 1,882.56	\$ 1,184.28	\$ 2,090.00
5230-4c Employee Life Insurance-Judicial	\$ 21.30	\$ 239.86	\$ 246.96	\$ 246.96	\$ 330.00
<b>Total Insurance Benefits-(Municipal Court)</b>	<b>\$ 3,612.01</b>	<b>\$ 8,307.15</b>	<b>\$ 13,278.32</b>	<b>\$ 11,031.24</b>	<b>\$ 15,070.00</b>
5230-6a Employee Medical Insurance-Parks	\$ -	\$ -	\$ -	\$ -	\$ 9,240.00
5230-6b Employee Dental & Vision Insurance-Parks	\$ -	\$ -	\$ -	\$ -	\$ 660.00
5230-6c Employee Life Insurance-Parks	\$ -	\$ -	\$ -	\$ -	\$ 110.00
<b>Total Insurance Benefits-(Parks)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,010.00</b>
5230-8a Employee Medical Insurance-Build/Code	\$ 2,028.56	\$ 4,514.05	\$ 6,689.28	\$ 16,800.00	\$ 18,480.00
5230-8b Employee Dental & Vision Insurance-Build/Code	\$ 217.68	\$ 383.11	\$ 1,041.96	\$ 1,191.12	\$ 2,390.00
5230-8c Employee Life Insurance-Build/Code	\$ 37.64	\$ 30.54	\$ 812.03	\$ 155.52	\$ 900.00
<b>Total Insurance Benefits-(Building &amp; Code Enforcement)</b>	<b>\$ 2,283.88</b>	<b>\$ 4,927.70</b>	<b>\$ 8,543.27</b>	<b>\$ 18,146.64</b>	<b>\$ 21,770.00</b>

**CITY OF TOOL**  
**Proposed Budget**  
**FY 2024-2025**

	FY 2021-22 Actual	FY 2022-23 Actual	Projected Actuals for 2023- 24	2023-2024 Budget	Proposed 2024-2025 Budget
5250-1 Workers Comp Insurance-Admin.	\$ 17,050.00	\$ 20,404.00	\$ 659.64	\$ 1,608.42	\$ 770.00
5250-2 Workers Comp Insurance-Police	\$ -	\$ -	\$ 9,489.92	\$ 19,622.77	\$ 11,000.00
5250-3 Workers Comp Insurance-Maint.	\$ -	\$ -	\$ 4,856.96	\$ 9,972.23	\$ 5,500.00
5250-8 Workers Comp Insurance-Building/Code	\$ -	\$ -	\$ 613.48	\$ 965.05	\$ 770.00
<b>Total Workers Comp Insurance</b>	<b>\$ 17,050.00</b>	<b>\$ 20,404.00</b>	<b>\$ 15,620.00</b>	<b>\$ 32,168.47</b>	<b>\$ 18,040.00</b>
<b>5263 Interest Expense</b>	<b>\$ 10,905.75</b>	<b>\$ 50,473.50</b>	<b>\$ -</b>	<b>\$ 79,768.75</b>	<b>\$ -</b>
5264 - 2a - Vehicle Loan Interest - Police -Tahoes (3)	\$ -	\$ -	\$ 8,930.48	\$ -	\$ 6,217.36
5264-2b Vehicle Loan Prin- Police-Tahoes	\$ -	\$ -	\$ -	\$ -	\$ 29,749.88
5264 - 8a - Vehicle Loan Interest - Code Enf.	\$ -	\$ -	\$ -	\$ -	\$ 1,793.91
5264-8b Vehicle Loan Prin- Code Enf.	\$ -	\$ -	\$ -	\$ -	\$ 6,243.93
<b>Total Vehicle Loan Payments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,930.48</b>	<b>\$ -</b>	<b>\$ 44,005.08</b>
5265-0 Janitorial/Cleaning-Multi Dept	\$ -	\$ 3,876.84	\$ 4,181.25	\$ 4,800.00	\$ 4,200.00
5265-1 Janitorial/Cleaning-Admin	\$ 5,857.26	\$ 3,876.84	\$ 1,279.44	\$ -	\$ 1,300.00
5265-6 Janitorial/Cleaning-Park	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
<b>Total Janitorial Cleaning</b>	<b>\$ 5,857.26</b>	<b>\$ 7,753.68</b>	<b>\$ 5,460.69</b>	<b>\$ 4,800.00</b>	<b>\$ 8,000.00</b>
5270-4 MJF (FUND) Juror Fees - Judicial/Court	\$ -	\$ -	\$ 2,317.33	\$ 100.00	\$ 2,500.00
5290-1 Lease Equipment Expense-Admin	\$ 12,515.38	\$ 80.82	\$ 409.36	\$ 8,302.56	\$ 8,324.27
5300-1 Legal Fees-Admin	\$ 8,157.30	\$ 13,461.69	\$ 11,625.00	\$ 9,000.00	\$ 15,000.00
5300-4 Legal Fees-Judicial	\$ 20,634.27	\$ 9,836.02	\$ 23,790.38	\$ 12,500.00	\$ 24,000.00
5300-10 Legal Fees-Council/Mayor	\$ -	\$ -	\$ 1,740.00	\$ 6,500.00	\$ 2,000.00
<b>Total Legal Fees</b>	<b>\$ 28,791.57</b>	<b>\$ 23,297.71</b>	<b>\$ 37,155.38</b>	<b>\$ 28,000.00</b>	<b>\$ 41,000.00</b>
5301-2 Police-LEOSE	\$ -	\$ 1,390.00	\$ 2,085.00	\$ 500.00	\$ -
5302-0 Marketing-Multi HOT	\$ -	\$ -	\$ 3,000.00	\$ 5,000.00	\$ 3,000.00
5302-1 Marketing-Admin	\$ 64.60	\$ -	\$ -	\$ 120.00	\$ 120.00
5302-6 Marketing-Park	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
5302-10 Marketing-Council/Mayor	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 3,000.00
<b>Total Marketing</b>	<b>\$ 64.60</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>	<b>\$ 6,370.00</b>	<b>\$ 9,120.00</b>
5305- 2- MTPF Public Awareness & Education - Police	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
5320-0 Maintenance Building-Multi Dept	\$ -	\$ 5,471.29	\$ 8,168.36	\$ 8,800.00	\$ 15,000.00
5320-1 Maintenance Building-Admin	\$ 24,015.14	\$ -	\$ 2,347.89	\$ -	\$ 3,000.00
<b>Total Building Maintenance</b>	<b>\$ 24,015.14</b>	<b>\$ 5,471.29</b>	<b>\$ 10,516.25</b>	<b>\$ 8,800.00</b>	<b>\$ 18,000.00</b>
5330-2 Maintenance-Equipment-Police	\$ 399.96	\$ 7,176.83	\$ 8,219.05	\$ 6,250.00	\$ 10,000.00
5330-3 Maintenance-Equipment-Maint	\$ 6,702.74	\$ 8,127.35	\$ 5,258.21	\$ 5,500.00	\$ 6,000.00
5330-6 Maintenance-Equipment-Park	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
<b>Total Equipment Maintenance</b>	<b>\$ 7,102.70</b>	<b>\$ 15,304.18</b>	<b>\$ 13,477.26</b>	<b>\$ 11,750.00</b>	<b>\$ 18,000.00</b>
5335-0 Maintenance - CITY PARK	\$ -	\$ 1,100.00	\$ 40,000.00	\$ 45,011.49	\$ -
5336 Park Grounds	\$ -	\$ -	\$ -	\$ -	\$ 5,500.00
5340-1 Maintenance-Vehicle-Admin	\$ 57.00	\$ 134.21	\$ -	\$ 300.00	\$ 50.00
5340-2 Maintenance-Vehicle-Police	\$ 8,312.11	\$ 10,175.34	\$ 10,000.00	\$ 7,000.00	\$ 12,000.00
5340-3 Maintenance-Vehicle-Maint	\$ 210.77	\$ 3,992.56	\$ 1,700.00	\$ 2,500.00	\$ 800.00
5340-8 Maintenance-Vehicle-Building/Code	\$ 906.13	\$ 611.64	\$ 3,200.00	\$ 3,000.00	\$ 3,000.00
5340-9 Maintenance-Vehicle-	\$ 673.32	\$ 521.00	\$ 500.00	\$ 5,250.00	\$ 1,000.00
<b>Total Vehicle Maintenance</b>	<b>\$ 10,159.33</b>	<b>\$ 15,434.75</b>	<b>\$ 15,400.00</b>	<b>\$ 18,050.00</b>	<b>\$ 16,850.00</b>
5350-3 Maintenance-Road Materials	\$ 21,743.15	\$ 16,627.32	\$ 18,100.00	\$ 38,100.00	\$ 41,300.00
5355-1 Meals-Admin	\$ 466.22	\$ 375.11	\$ 750.00	\$ 750.00	\$ 1,000.00
5366-8 Neighborhood Infrastructure Reinvestment-Building& Code	\$ -	\$ 1,500.00	\$ 5,516.12	\$ 5,000.00	\$ 5,000.00
5370-1 Office Supplies-Admin	\$ 5,327.28	\$ 4,176.81	\$ 3,230.96	\$ 2,500.00	\$ 4,300.00
5370-2 Office Supplies-Police	\$ 1,361.14	\$ 1,047.80	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
5370-3 Office Supplies-Maint.	\$ 410.86	\$ 311.42	\$ 200.17	\$ 420.00	\$ 350.00
5370-4 Office Supplies-Judicial	\$ 624.10	\$ 626.88	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
5370-6 Office Supplies-Park	\$ -	\$ -	\$ -	\$ -	\$ 50.00
5370-8 Office Supplies-Building/Code	\$ 158.57	\$ 836.93	\$ 800.00	\$ 330.00	\$ 1,000.00
5370-9 Office Supplies-Animal Control	\$ 60.90	\$ 70.50	\$ 200.00	\$ 300.00	\$ 200.00
5370-10 Office Supplies-Council/Mayor	\$ -	\$ -	\$ 312.08	\$ 400.00	\$ 400.00
<b>Total Office Supplies</b>	<b>\$ 7,942.85</b>	<b>\$ 7,070.34</b>	<b>\$ 7,043.21</b>	<b>\$ 6,250.00</b>	<b>\$ 8,600.00</b>

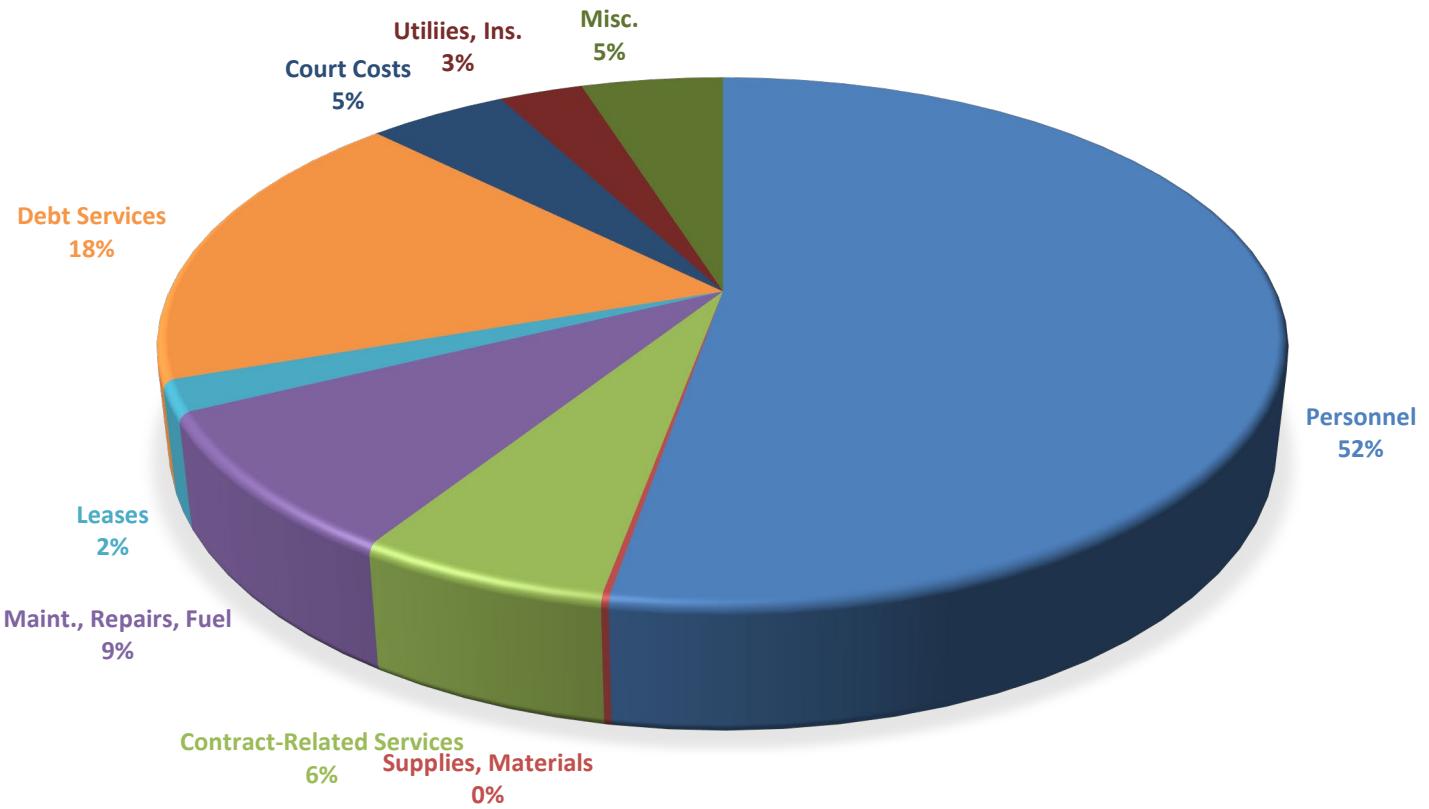
**CITY OF TOOL**  
**Proposed Budget**  
**FY 2024-2025**

	FY 2021-22 Actual	FY 2022-23 Actual	Projected Actuals for 2023- 24	2023-2024 Budget	Proposed 2024-2025 Budget
5380-1 Postage-Admin.	\$ 2,435.88	\$ 2,685.93	\$ 1,763.89	\$ 300.00	\$ 2,200.00
5380-2 Postage-Police	\$ -	\$ 28.99	\$ 28.65	\$ -	\$ 55.00
5380-3 Postage-Maint.	\$ -	\$ 701.41	\$ 108.25	\$ -	\$ 150.00
5380-4 Postage-Judicial	\$ -	\$ 80.82	\$ 500.00	\$ 1,100.00	\$ 600.00
5380-8 Postage - Build/Code	\$ -	\$ 100.00	\$ 800.00	\$ 1,100.00	\$ 2,200.00
<b>Total Postage</b>	<b>\$ 2,435.88</b>	<b>\$ 3,597.15</b>	<b>\$ 3,200.79</b>	<b>\$ 2,500.00</b>	<b>\$ 5,205.00</b>
5390-1 Records Management-Admin	\$ 1,292.00	\$ 482.00	\$ 900.00	\$ 1,200.00	\$ 1,800.00
5390-2 Records Management-Police	\$ -	\$ 5,212.88	\$ 921.00	\$ 727.50	\$ 950.00
<b>Total Records Management</b>	<b>\$ 1,292.00</b>	<b>\$ 5,694.88</b>	<b>\$ 1,821.00</b>	<b>\$ 1,927.50</b>	<b>\$ 2,750.00</b>
5400-1 Printing- Admin.	\$ 4,003.28	\$ 2,957.38	\$ 3,403.05	\$ 3,109.20	\$ 3,700.00
5400-2 Printing - Police	\$ -	\$ -	\$ 119.00	\$ -	\$ 150.00
5400-4 MTF Printing - Judicial (MTF FUND)	\$ -	\$ 137.57	\$ -	\$ 80.00	\$ 80.00
<b>Total Printing</b>	<b>\$ 4,003.28</b>	<b>\$ 3,094.95</b>	<b>\$ 3,522.05</b>	<b>\$ 3,189.20</b>	<b>\$ 3,930.00</b>
<b>GIS/Surveying</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000.00</b>
<b>Engineering Related Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000.00</b>
<b>5430 Salaries</b>					
5430-1 Salaries-Admin	\$ 154,597.71	\$ 130,955.00	\$ 186,485.46	\$ 242,859.89	\$ 249,449.51
5430-2 Salaries-Police	\$ 355,839.05	\$ 371,741.81	\$ 454,335.47	\$ 419,565.81	\$ 490,284.90
5430-3 Salaries-Maint	\$ 102,970.93	\$ 135,376.20	\$ 132,791.99	\$ 139,207.32	\$ 145,463.22
5430-4 Salaries-Other-Judicial	\$ 25,422.45	\$ 38,853.08	\$ 40,488.25	\$ 43,055.40	\$ 44,767.59
5430-6 Salaries-Park	\$ -	\$ -	\$ -	\$ -	\$ 36,902.99
5430-8 Salaries-Building/Code-	\$ 35,117.88	\$ 40,706.17	\$ 89,936.79	\$ 96,764.29	\$ 102,633.17
5430-10 Salaries-Council/Mayor	\$ -	\$ -	\$ 2,000.00	\$ 1,200.00	\$ 1,200.00
<b>Total 5430 Salaries</b>	<b>\$ 673,948.02</b>	<b>\$ 717,632.26</b>	<b>\$ 906,037.96</b>	<b>\$ 942,652.71</b>	<b>\$ 1,070,701.38</b>
5460-0 Tel/Internet-Multi Dept.	\$ -	\$ -	\$ 10,929.93	\$ 11,800.68	\$ 15,400.00
5460-1 Tel/Internet-Admin.	\$ 14,348.65	\$ 12,563.58	\$ 2,817.01	\$ 3,215.76	\$ 3,300.00
5460-2 Tel/Internet-Police	\$ -	\$ 3,375.72	\$ 3,856.69	\$ 4,122.60	\$ 4,300.00
5460-3 Tel/Internet-Maint.	\$ -	\$ 471.95	\$ 907.92	\$ 630.00	\$ 1,375.00
5460-8 Tel/Internet-Building/Code	\$ -	\$ 945.90	\$ 1,391.06	\$ 1,200.00	\$ 1,600.00
5460-9 Tel/Internet-Animal Control	\$ -	\$ -	\$ 16.50	\$ 629.04	\$ -
<b>Total Telephone/Internet</b>	<b>\$ 14,348.65</b>	<b>\$ 17,357.15</b>	<b>\$ 19,919.11</b>	<b>\$ 21,598.08</b>	<b>\$ 25,975.00</b>
5470-1 Travel-Admin	\$ 228.79	\$ -	\$ 200.00	\$ 1,000.00	\$ 1,000.00
5470-2 Travel-Police	\$ 1,317.26	\$ 80.35	\$ 989.79	\$ 1,150.00	\$ 800.00
5470-3 Travel-Maint.	\$ -	\$ 39.61	\$ 50.00	\$ 150.00	\$ 150.00
5470-4 Travel-Judicial	\$ 289.40	\$ 184.36	\$ 96.67	\$ 300.00	\$ 200.00
5470-8 Travel-Building/Code	\$ 2,526.20	\$ 207.91	\$ 872.42	\$ 2,700.00	\$ 1,200.00
5470-9 Travel-Animal Control	\$ 11.78	\$ 38.89	\$ -	\$ 120.00	\$ 100.00
5470-10 Travel-Council/Mayor	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00
<b>Total Travel</b>	<b>\$ 4,373.43</b>	<b>\$ 551.12</b>	<b>\$ 2,208.88</b>	<b>\$ 5,670.00</b>	<b>\$ 3,700.00</b>
5480-1 Training/Education Expense-Admin.	\$ 3,463.18	\$ 2,640.77	\$ 1,020.35	\$ 3,000.00	\$ 5,000.00
5480-2 Training/Education Expense-Police	\$ 916.43	\$ 1,442.00	\$ 902.00	\$ 2,000.00	\$ 4,000.00
5480-3 Training/Education Expense-Maint	\$ -	\$ -	\$ 330.00	\$ 340.00	\$ 500.00
5480-4 Training/Education Expense-Judicial	\$ 362.53	\$ 140.00	\$ 330.00	\$ 340.00	\$ 1,000.00
5480-8 Training/Education Expense-Building/Code	\$ 2,164.00	\$ 1,835.00	\$ 2,178.00	\$ 3,240.00	\$ 5,000.00
5480-9 Training/Education Expense-Animal Control	\$ -	\$ 150.00	\$ -	\$ 600.00	\$ 300.00
5480-10 Training/Education Expense-Council/Mayor	\$ -	\$ -	\$ -	\$ 600.00	\$ 500.00
<b>Total Training/Education</b>	<b>\$ 6,906.14</b>	<b>\$ 6,207.77</b>	<b>\$ 4,760.35</b>	<b>\$ 10,120.00</b>	<b>\$ 16,300.00</b>

**CITY OF TOOL**  
**Proposed Budget**  
**FY 2024-2025**

	FY 2021-22 Actual	FY 2022-23 Actual	Projected Actuals for 2023- 24	2023-2024 Budget	Proposed 2024-2025 Budget
5490-2 Uniforms-Police	\$ 3,521.18	\$ 7,456.92	\$ 2,288.30	\$ 2,000.00	\$ 3,000.00
5490-3 Uniforms-Maint	\$ 1,031.86	\$ 899.81	\$ 1,049.14	\$ 1,050.00	\$ 1,050.00
5490-4 Uniforms-Court	\$ -	\$ -	\$ -	\$ -	\$ 250.00
5490-6 Uniforms-Park	\$ -	\$ -	\$ -	\$ -	\$ 300.00
5490-8 Uniforms-Building/Code	\$ 319.57	\$ 229.00	\$ 226.97	\$ 250.00	\$ 250.00
5490-9 Uniforms-Animal Control	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00
<b>Total Uniforms</b>	<b>\$ 4,872.61</b>	<b>\$ 8,585.73</b>	<b>\$ 3,564.41</b>	<b>\$ 3,400.00</b>	<b>\$ 4,950.00</b>
5500-0 Utilities/Electricity-Multi Dept	\$ 11,550.53	\$ 957.21	\$ 10,242.08	\$ 13,400.00	\$ 14,300.00
5500-3 Utilities/Electricity-Maint	\$ -	\$ -	\$ 583.84	\$ -	\$ 700.00
5500-6 Utilities/Electricity-Park	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00
<b>Total Electricity</b>	<b>\$ 11,550.53</b>	<b>\$ 957.21</b>	<b>\$ 10,825.92</b>	<b>\$ 13,400.00</b>	<b>\$ 26,000.00</b>
5510-0 Utilities/Water-Multi Dept-Multi Dept.	\$ 2,699.34	\$ 2,887.47	\$ -	\$ 3,200.00	\$ 4,400.00
5510-1 Utilities/Water-Admin	\$ -	\$ -	\$ -	\$ -	\$ -
5510-3 Utilities/Water-Maint	\$ -	\$ -	\$ 720.64	\$ -	\$ -
5510-6 Utilities/Water-Park	\$ -	\$ -	\$ -	\$ -	\$ 4,500.00
<b>Total Water Utilities</b>	<b>\$ 2,699.34</b>	<b>\$ 2,887.47</b>	<b>\$ 720.64</b>	<b>\$ 3,200.00</b>	<b>\$ 8,900.00</b>
5540 Website-Multi Dept.	\$ 974.76	\$ 922.81	\$ 1,143.40	\$ 1,000.00	\$ 3,600.00
6500-1 Payroll Taxes - Admin	\$ 11,826.72	\$ 10,411.09	\$ 14,166.77	\$ 19,252.15	\$ 19,955.96
6500-2 Payroll Taxes- Police	\$ -	\$ 29,786.05	\$ 35,078.52	\$ 35,453.21	\$ 49,028.49
6500-3 Payroll Taxes- Maint	\$ -	\$ 9,017.81	\$ 10,348.87	\$ 11,936.36	\$ 14,546.32
6500-4 Payroll Taxes- Judicial	\$ -	\$ 2,983.49	\$ 3,109.36	\$ 3,722.74	\$ 4,476.76
6500-6 Payroll Taxes- Park	\$ -	\$ -	\$ -	\$ -	\$ 3,690.30
6500-8 Payroll Taxes- Building/Code	\$ -	\$ 2,901.83	\$ 7,020.51	\$ 7,323.49	\$ 10,263.32
<b>Total Payroll Taxes</b>	<b>\$ 11,826.72</b>	<b>\$ 55,100.27</b>	<b>\$ 69,724.03</b>	<b>\$ 77,687.95</b>	<b>\$ 101,961.15</b>
<b>Total Expenditures Before Transfer</b>	<b>\$ 1,754,251.63</b>	<b>\$ 1,917,344.83</b>	<b>\$ 2,488,933.05</b>	<b>\$ 2,547,015.81</b>	<b>\$ 2,897,287.50</b>
9990-0 GF Transfer to CIP Fund-Multi Dept.	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
<b>Total Expenditures</b>	<b>\$ 1,754,251.63</b>	<b>\$ 1,917,344.83</b>	<b>\$ 2,688,933.05</b>	<b>\$ 2,747,015.81</b>	<b>\$ 3,097,287.50</b>
<b>Total Increase (Decrease) to Fund Balance</b>	<b>\$ 167,186.65</b>	<b>\$ 245,638.71</b>	<b>\$ 349,575.53</b>	<b>\$ (84,838.79)</b>	<b>\$ 0.00</b>

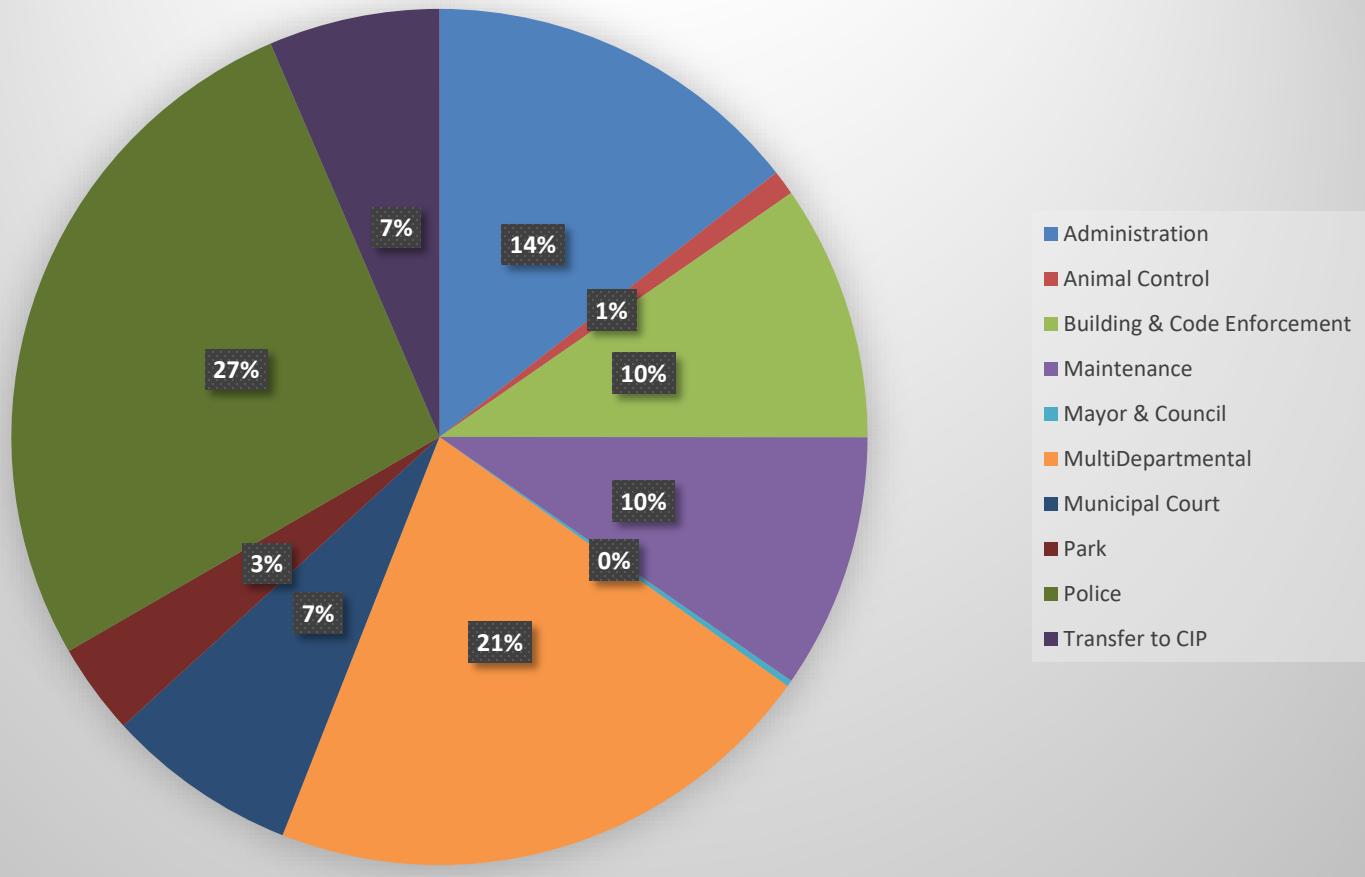
## EXPENDITURES BY CATEGORY



### GENERAL FUND EXPENDITURE SUMMARY BY SUMMARY

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Actual	Projected	Budget	Budget
Administration	\$ 342,970.21	\$ 283,679.52	\$ 360,922.18	\$ 390,389.13	\$ 446,269.27
Animal Control	\$ 7,249.10	\$ 17,432.70	\$ 17,851.50	\$ 23,349.04	\$ 29,150.00
Building & Code Enforcement	\$ 94,625.53	\$ 142,046.05	\$ 225,629.62	\$ 303,747.99	\$ 299,375.99
Maintenance	\$ 171,439.58	\$ 229,035.15	\$ 236,988.75	\$ 268,943.11	\$ 298,377.70
Mayor & Council	\$ -	\$ -	\$ 4,052.08	\$ 10,200.00	\$ 7,350.00
Multidepartmental	\$ 574,802.65	\$ 599,415.37	\$ 673,445.77	\$ 781,846.25	\$ 653,128.50
Municipal Court	\$ 72,187.35	\$ 105,380.18	\$ 241,217.70	\$ 95,374.10	\$ 224,282.73
Park	\$ -	\$ -	\$ -	\$ -	\$ 106,798.44
Police	\$ 514,802.23	\$ 554,492.26	\$ 728,825.45	\$ 672,166.19	\$ 832,554.88
Transfer to the CIP Fund	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
General Fund Expense Total	\$ 1,778,076.65	\$ 1,931,481.23	\$ 2,688,933.05	\$ 2,746,015.81	\$ 3,097,287.50

### Budget Allocation

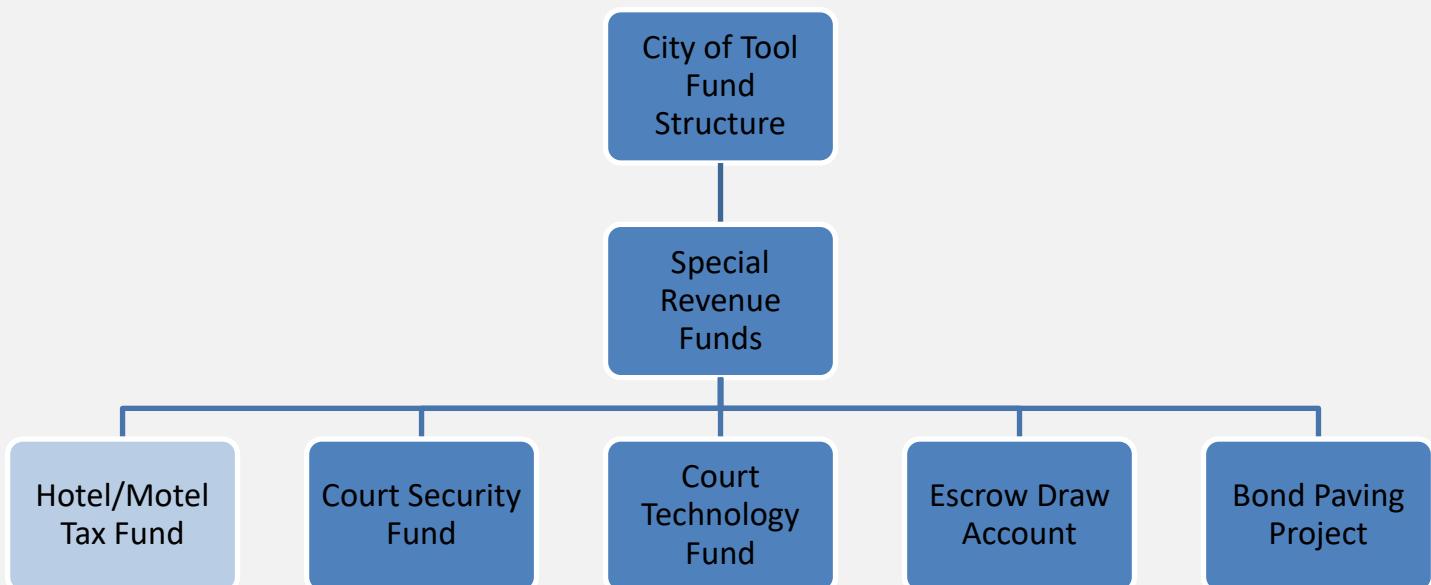


## HOTEL-MOTEL TAX FUND

The Hotel-Motel Tax Fund is a special revenue fund with the City of Tool, that is to be used by outlines from the Texas Tax Code Section 351. There are primarily nine criteria guiding the city on its purchases from the Hotel/Motel Tax Fund.

- Funding the establishment, improvement, or maintenance of a convention center or visitor information center
- Paying the administrative costs for facilitating convention registration
- Paying for advertising, solicitations, and promotions that attract tourists and convention delegates to the city or its vicinity.
- Expenditures that promote the arts.
- Funding historical restoration or preservation programs.
- Funding certain expenses, including promotional expenses, directly related to a sporting event within counties with a population of under 1 million.
- Funding the enhancement or upgrading of existing sports facilities or sports fields for certain municipalities.
- Funding transportation systems for tourists
- Signage directing tourists to sights and attractions that are visited frequently by hotel guests in the municipality.

In this proposed budget, the Hotel/Motel Tax Fund will be expended for the Fall Fest festivities and other tourism opportunities.



**FUND BALANCE SUMMARY**

**HOTEL-MOTEL TAX FUND**

Account Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ 36,000.00	\$ 36,000.00
EXPENDITURES	\$ -	\$ -	\$ 23,000.00	\$ 28,000.00
<b>ENDING BALANCE</b>	\$ -	\$ -	\$ 13,000.00	\$ 8,000.00

**PROPOSED FY 2024-2025 REVENUE & EXPENDITURE DETAIL**

**HOTEL-MOTEL TAX FUND**

	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Projected	FY 2024-25 Budget	Comments
<b>Revenues</b>					
4110 Hotel Occupancy Tax	\$ -	\$ -	\$ 36,000.00	\$ 35,000.00	
4800-E Interest Income - Hotel-Motel Tax	\$ -	\$ -	\$ -	\$ 1,000.00	
<b>Net Revenue</b>	\$ -	\$ -	\$ 36,000.00	\$ 36,000.00	
<b>Expenditures</b>			\$ -		
5171-0 HOT FUND Events - HOT FUND	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	Christmas Lighting, Fall Fest, Trash Off
5171-6 - HOT FUND Events - Park	\$ -	\$ -	\$ -	\$ 5,000.00	
5302-0 Marketing- Multi HOT	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	Mailers, other misc. marketing materials
<b>Net Expenditures</b>	\$ -	\$ -	\$ 23,000.00	\$ 28,000.00	
<b>Fiscal Year Ending Balance</b>	\$ -	\$ -	\$ 13,000.00	\$ 8,000.00	

## INTEREST & SINKING

The Interest & Sinking Fund is the fund that is solely dedicated to paying off the City of Tool's current debt obligations. When a city takes out debt, it pledges the debt against Ad Valorem taxes to value the debt rate, which is calculated to determine a total property tax rate.

The proposed Tax Rate is a combination of the debt rate and the maintenance and operations rate. That total rate is outlined in the budget book as well as the I&S Fund Balance Sheet.



**FUND BALANCE SUMMARY**  
**INTEREST & SINKING FUND**

Account Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Actual	Actual	Projected	Budget
<b>BEGINNING FUND BALANCE</b>	\$ 1,322.84	\$ 1,322.84	\$ 1,322.84	\$ 1,322.84
<b>REVENUE</b>	\$ -	\$ -	\$ 459,768.75	\$ 458,928.50
<b>EXPENDITURES</b>	\$ -	\$ -	\$ 459,768.75	\$ 458,928.50
<b>ENDING BALANCE</b>	\$ 1,322.84	\$ 1,322.84	\$ 1,322.84	\$ 1,322.84

**PROPOSED FY 2024-2025 REVENUE & EXPENDITURE DETAIL**

**INTEREST & SINKING FUND**

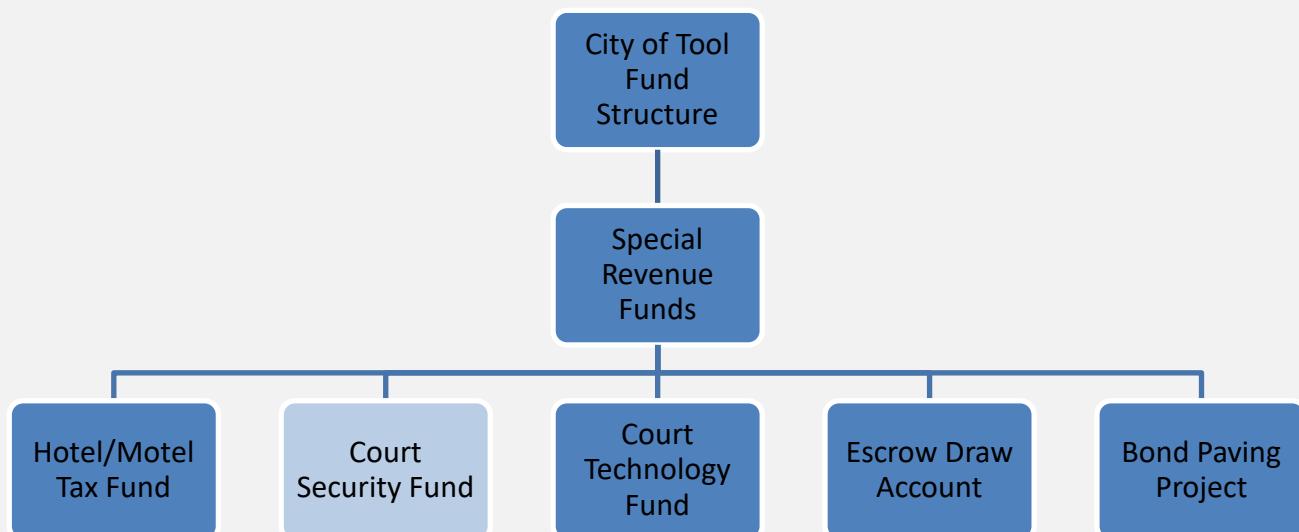
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	Comments
	Actual	Projected	Budget	Budget	
<b>Revenues</b>					
4071 - HCAD Interest & Sinking	\$ -	\$ -	\$ 459,768.75	\$ 458,928.50	
<b>Net Revenue</b>	\$ -	\$ -	\$ 459,768.75	\$ 458,928.50	
<b>Expenditures</b>					
5121-0 Admin GO Bond (Series 2020 JPMorgan Chase): Principal	\$ -	\$ -	\$ 275,000.00	\$ 280,000.00	General Obligation Refunding Bonds, Series 2020
5121-0 Admin GO Bond (Series 2020 JPMorgan) Int	\$ -	\$ -	\$ 79,768.75	\$ 9,301.00	Interest payments for GO's
5121-0 Admin CO Bond (Series 2020 Combo) Principal	\$ -	\$ -	\$ 105,000.00	\$ 105,000.00	Combination Tax and Limited Surplus Revenue CO, Series 2020
5121-0 Admin CO Bond (Series 2020 Combo) Interest	\$ -	\$ -	\$ -	\$ 64,627.50	Interest payments for CO's
<b>Net Expenditures</b>	\$ -	\$ -	\$ 459,768.75	\$ 458,928.50	
<b>Fiscal Year Ending Balance</b>	\$ -	\$ -	\$ -	\$ -	

## MUNICIPAL COURT BUILDING SECURITY

According to Article 102.017 of the Code of Criminal Procedure, the allowed uses for this fund are as follows:

- May only be used for security personnel, services, and items related to buildings that house the operation of municipal court.

Next year, an anticipated expense would be the security window for the Court Clerk over at the City Hall addition – as well as bailiff payments for court proceedings.



**FUND BALANCE SUMMARY**  
**MUNICIPAL SECURITY FUND**

Account Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Actual	Actual	Projected	Budget
<b>BEGINNING FUND BALANCE</b>	\$ 19,273.46	\$ 19,273.46	\$ 13,312.86	\$ 13,240.05
<b>REVENUE</b>	\$ -	\$ 1.26	\$ 2.19	\$ 6,602.00
<b>EXPENDITURES</b>	\$ -	\$ 5,961.86	\$ 75.00	\$ 1,100.00
<b>ENDING BALANCE</b>	\$ 19,273.46	\$ 13,312.86	\$ 13,240.05	\$ 18,742.05

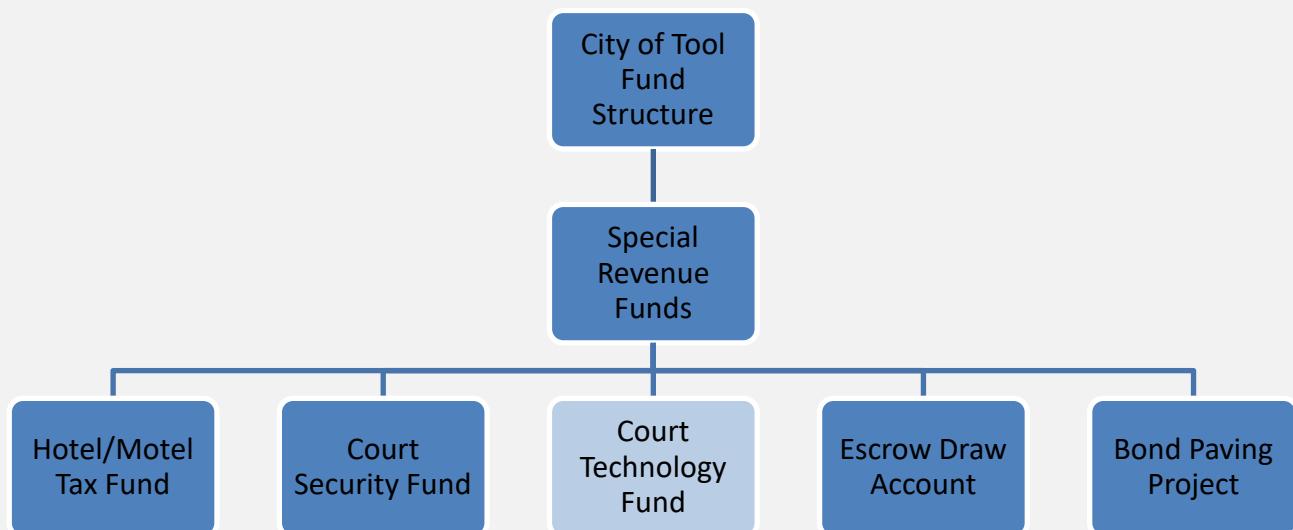
**PROPOSED FY 2024-20245 REVENUE & EXPENDITURE DETAIL**  
**MUNICIPAL SECURITY FUND**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	Comments
	Actual	Actual	Projected	Budget	
<b>Revenues</b>					
4064d - Municipal Court Security Fund (MSF)	\$ -	\$ 4,940.28	\$ 7,098.67	\$ 6,600.00	
4800-G Interest Income- Municipal Security	\$ -	\$ 1.26	\$ 2.19	\$ 2.00	
<b>Net Revenue</b>	\$ -	\$ 1.26	\$ 2.19	\$ 6,602.00	
<b>Expenditures</b>					
Misc. Bank Charges	\$ -	\$ 74.17	\$ -	\$ -	
5120-4 Court Costs - Bailiff Pay	\$ -	\$ -	\$ 75.00	\$ 1,000.00	
5170-4 MSF Equipment Pur-Court-Municipal Security Fund	\$ -	\$ 5,887.69	\$ -	\$ 100.00	Court Security Windows in FY 22-23;
<b>Net Expenditures</b>	\$ -	\$ 5,961.86	\$ 75.00	\$ 1,100.00	
<b>Fiscal Year Ending Balance</b>	\$ -	\$ (5,960.60)	\$ (72.81)	\$ 5,502.00	

## MUNICIPAL COURT TECHNOLOGY FUND

The Municipal Court Technology Fund is legislated by Article 102.0172, Code of Criminal Procedure, similar to the Court Security Fund. This fund may be used “to finance the purchase of or to maintain technological enhancements for a municipal court.”

In Fiscal Year 23'-24', this fund was used to pay for the integration of CopSync into the court for Case Management Software. In Fiscal Year 24'-25', this fund will pay for the same expenses, as well as a thumb scanner.



**FUND BALANCE SUMMARY**  
**MUNICIPAL COURT TECHNOLOGY FUND**

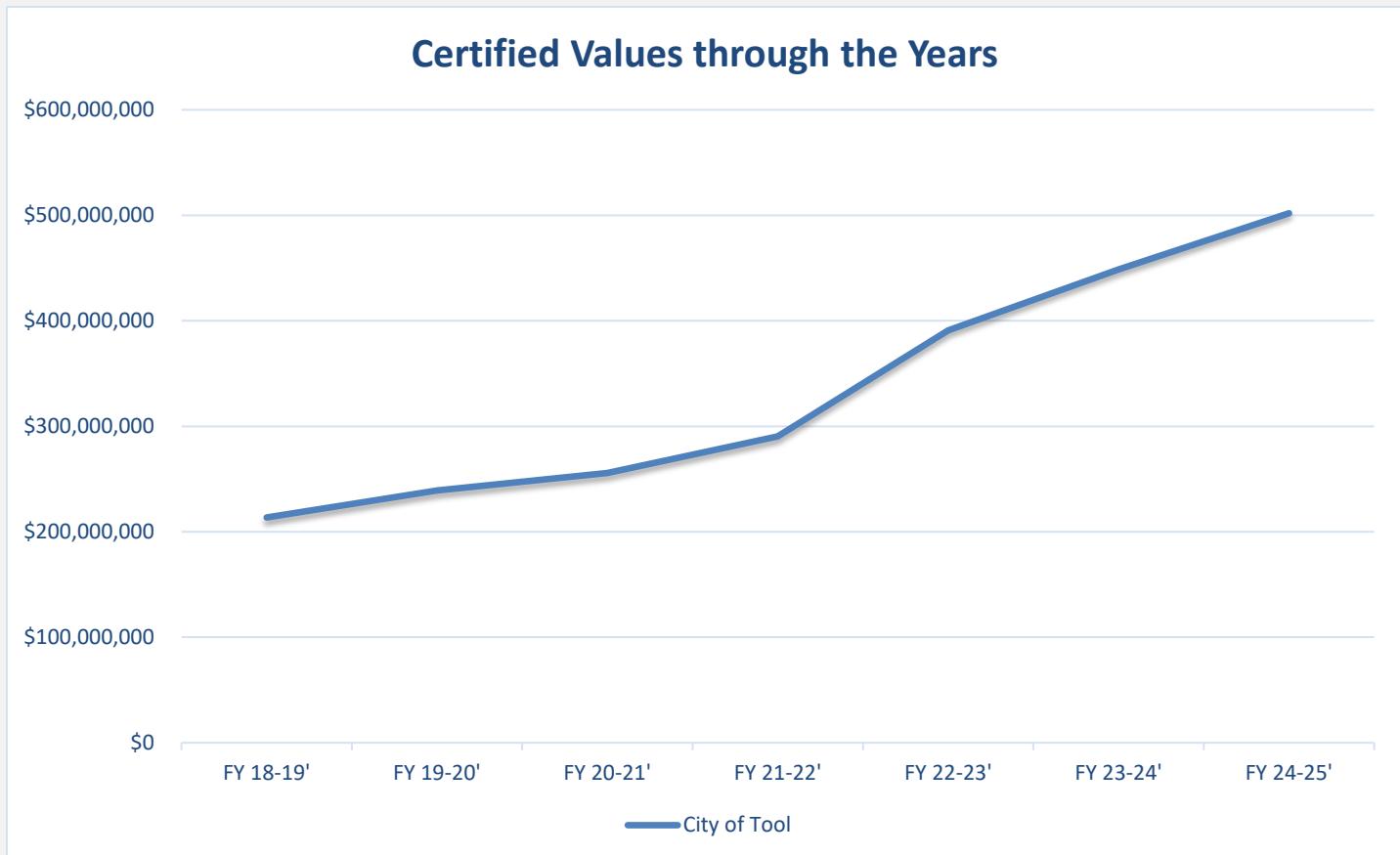
Account Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Actual	Actual	Projected	Budget
<b>BEGINNING FUND BALANCE</b>	\$ 5,123.16	\$ 5,123.16	\$ 5,514.34	\$ 10,174.66
<b>REVENUE</b>	\$ -	\$ 4,180.42	\$ 5,586.87	\$ 5,800.50
<b>EXPENDITURES</b>	\$ -	\$ 3,789.24	\$ 926.55	\$ 2,580.00
<b>ENDING BALANCE</b>	\$ 5,123.16	\$ 5,514.34	\$ 10,174.66	\$ 13,395.16

**PROPOSED FY 2024-2025 REVENUE & EXPENDITURE DETAIL**  
**MUNICIPAL TECHNOLOGY FUND**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Comments
	Actual	Actual	Projected	Budget	
<b>Revenues</b>					
4064e - Municipal Court Technology Fund (MTF)	\$ -	\$ 4,180.42	\$ 5,586.87	\$ 5,800.00	Scales w/ Fines and Forfeitures
4800-K Interest Income- Municipal Tech	\$ -	\$ 0.42	\$ 0.71	\$ 0.50	
Net Revenue	\$ -	\$ 4,180.42	\$ 5,586.87	\$ 5,800.50	
<b>Expenditures</b>					
Misc. Bank Charges	\$ -	\$ 72.66	\$ -	\$ -	
5097-4 MTF (FUND) Computers, Software & Supplies	\$ -	\$ 3,716.58	\$ 926.55	\$ 2,000.00	Electronic citation filing software; supplies, etc.
5140-4 MTF - Dues & Subscriptions	\$ -	\$ -	\$ -	\$ 500.00	
5400-4 MTF Printing - Judicial (MTF FUND)	\$ -	\$ -	\$ -	\$ 80.00	
Net Expenditures	\$ -	\$ 3,789.24	\$ 926.55	\$ 2,580.00	
Fiscal Year Ending Balance	\$ -	\$ 391.18	\$ 4,660.32	\$ 3,220.50	

## SECTION 3 – TAX RATE SUMMARIES

### PROPERTY VALUES THROUGH THE YEARS



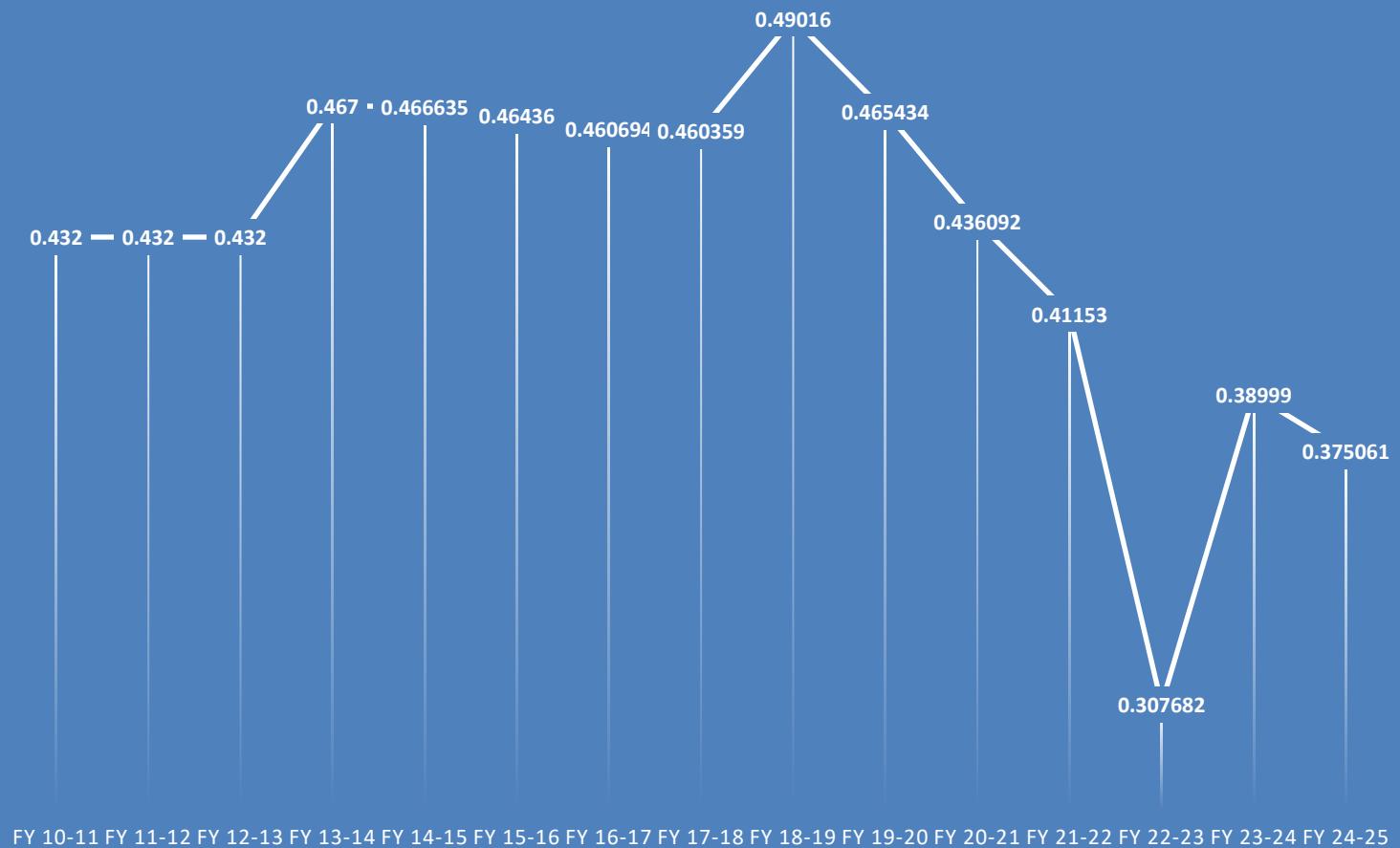
The Henderson County Appraisal District (HCAD) establishes and certifies the values of properties within the City of Tool, providing the information to both city and County Tax Assessor's Collector's Office. The values through the years are as pictured and followed:

<b>FY 18-19'</b>	\$213,556,664
<b>FY 19-20'</b>	\$239,264,421
<b>FY 20-21'</b>	\$255,878,849
<b>FY 21-22'</b>	\$290,310,070
<b>FY 22-23'</b>	\$390,793,123
<b>FY 23-24'</b>	\$448,814,593
<b>FY 24-25'</b>	\$501,958,826

## PROPERTY TAX RATES THROUGH THE YEARS

### TAX RATE PER \$100 VALUATION THROUGH THE YEARS

— Ad Valorem Tax Rate



Ad Valorem Tax Rate through the Years	
FY 10-11	0.432000
FY 11-12	0.432000
FY 12-13	0.432000
FY 13-14	0.467000
FY 14-15	0.466635
FY 15-16	0.464360
FY 16-17	0.460694
FY 17-18	0.460359
FY 18-19	0.490160
FY 19-20	0.465434
FY 20-21	0.436092
FY 21-22	0.411299
FY 22-23	0.307682
FY 23-24	0.389999
FY 24-25	0.375061

As of the first budgetary meeting, the preliminary values came in lower than the certified values of 23-24'. Therefore, the City of Tool would show a revenue loss in Ad Valorem, which is projected not to be the case. After the Certified Values were sent to the City on July 25<sup>th</sup>, those numbers were verified with the Henderson County Tax Office, who helped to finalize the three rates (No-New Revenue, Voter-Approval, De Minimis) and the proposed tax rate of .375061.

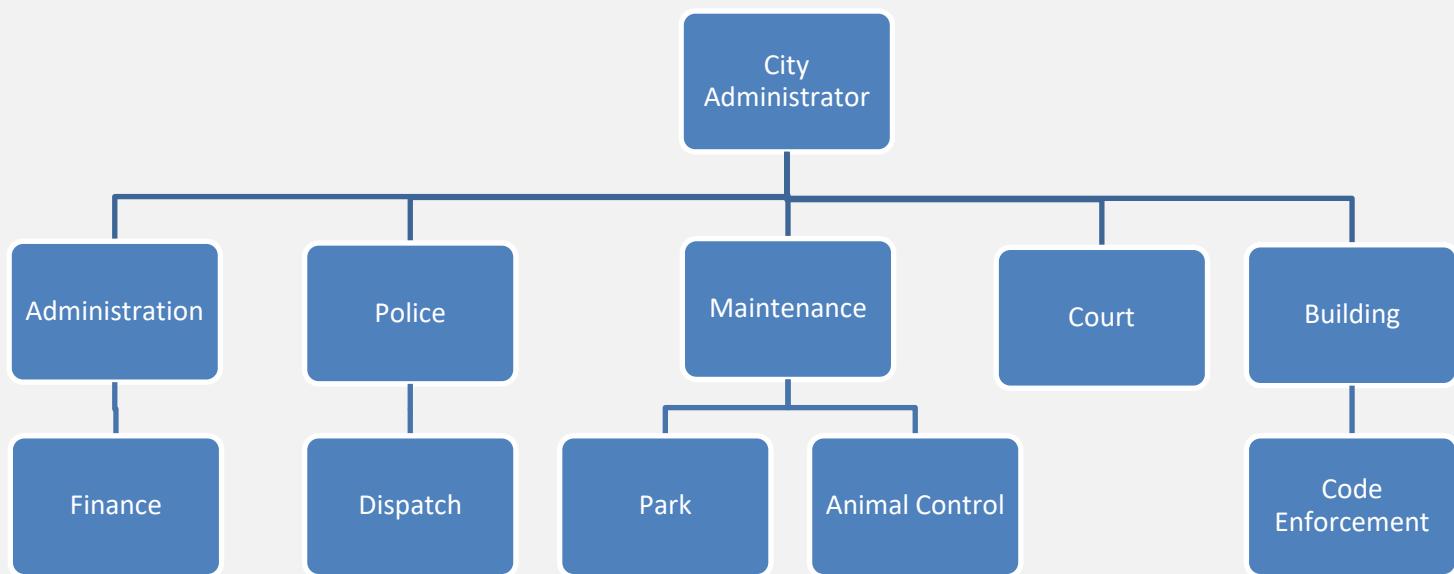
Additionally, the This tax rate is a combination of this year's M&O (Maintenance and Operations) rate and the debt rate as well. Staff is striving to propose a tax rate that will continue to be amongst the lowest that the City of Tool has imposed in the last 15 years.

The City of Tool's average tax rate over the last 15 years is .431546, with the highest at .432718 in FY 2018-2019.

## SECTION 4 – DEPARTMENTAL EXPENSE SUMMARIES

The City of Tool has five departments, which also have five supporting divisions. This ensures that communication can go seamlessly throughout the city.

Each department and division plays an intricate and integral role in the services that the City of Tool offers to the community and beyond. During budget season, the City Council tasks staff with taking a look at priorities and making sure that the operating budget coincides and completes all objectives that the Council has set forth.



### Full-Time Positional Equivalents

Department	2022-23	2023-24	2024-25
Administration	3	4	4
Building/Code	1	2	2
Court	1	1	1
Maintenance	3	3	3
Park	0	0	1
Police	10	7.5	8.5
<b>Total</b>	<b>18</b>	<b>17.5</b>	<b>19.5</b>

## 0 - MULTI-DEPARTMENTAL

In past years, the expenses for multiple departments have been attributed to the Administration Department budget. Those expenses include utility billing, contract services, janitorial supplies and the telephone expenses for each department.

This year, the Multi-Departmental budget will also include records management for the city, Xerox billing and website costs, among other things.

The Multi-Departmental Department has a 27.5% share of the General Fund Budget.

<b>Expenditures Summary through the Years</b>				
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget
General Expenses	\$568,945.39	\$599,415.37	\$873,445.77	\$853,128.50
<b>Total</b>	<b>\$568,945.39</b>	<b>\$599,415.37</b>	<b>\$873,445.77</b>	<b>\$853,128.50</b>

FY24 - FY25 Expense Detail

**MULTI-DEPARTMENTAL**

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2023-24 Budgeted	FY 2024-25 Budget
5080-Bond Multi Departmental	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -
5097 Computers, Software & Supplies	\$ -	\$ -	\$ 500.00	\$ 1,500.00	\$ 600.00
5101 Contract Services - IT	\$ 28,998.91	\$ 30,850.74	\$ 28,450.00	\$ 27,000.00	\$ 30,000.00
5102 - Contract Services - Accounting	\$ 200.00	\$ 37,923.75	\$ 52,400.00	\$ 35,217.00	\$ 10,000.00
5121-1 Admin GO Bond Principal	\$ 279,058.65	\$ 270,000.00	\$ 275,000.00	\$ 275,000.00	\$ 280,000.00
5121-1 Admin GO Bond Interest	\$ -	\$ -	\$ 12,936.25		\$ 9,301.00
5121-2 Admin CO Bond Principal	\$ 166,432.50	\$ 135,417.50	\$ 105,000.00	\$ 105,000.00	\$ 105,000.00
5121-2 Admin CO Bond Interest	\$ -	\$ -	\$ 66,832.50		\$ 64,627.50
5122-0 General Debt Service	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 23,400.00
5140 Dues and Subscriptions	\$ -	\$ -	\$ -	\$ 50.00	\$ -
5170 Equipment Purchases	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 10,000.00
5171-0 - HOT FUND Events - HOT FUND	\$ 8,395.07	\$ 9,336.59	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
5200 HCAD Collections	\$ 29,917.50	\$ 35,135.85	\$ 34,662.00	\$ 30,100.00	\$ 37,000.00
5220 Insurance Property & Liability	\$ 17,297.00	\$ 14,981.00	\$ -	\$ 13,698.33	\$ 3,300.00
5263-1 Interest Expense	\$ 10,905.75	\$ 50,473.50	\$ -	\$ 79,768.75	\$ -
5265 Janitorial Supplies	\$ -	\$ 3,876.84	\$ 4,181.25	\$ 4,800.00	\$ 4,200.00
5302-0 Marketing	\$ -	\$ -	\$ 3,000.00	\$ 5,000.00	\$ 3,000.00
5320 Maintenance-Building	\$ -	\$ 5,471.29	\$ 8,168.36	\$ 8,800.00	\$ 15,000.00
5335-0 Maintenance - Park	\$ -	\$ 1,100.00	\$ 40,000.00	\$ 45,011.49	\$ -
5460-0 Telephone and Internet	\$ -	\$ -	\$ 10,929.93	\$ 11,800.68	\$ 15,400.00
5500 Utilities - Electricity	\$ 11,550.53	\$ 957.21	\$ 10,242.08	\$ 13,400.00	\$ 14,300.00
5510 Utilites - Water	\$ 2,699.34	\$ 2,887.47	\$ -	\$ 3,200.00	\$ 4,400.00
5540 Website	\$ 974.76	\$ 922.81	\$ 1,143.40	\$ 1,000.00	\$ 3,600.00
General Expenses before CIP Transfer	\$ 568,945.39	\$ 599,415.37	\$ 673,445.77	\$ 781,846.25	\$ 653,128.50
9990 GF Transfer to CIP Fund	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
Department Total	\$ 568,945.39	\$ 599,415.37	\$ 873,445.77	\$ 981,846.25	\$ 853,128.50

## 1 – ADMINISTRATION

The Administrative team is comprised of the City Administrator, City Controller, City Secretary and City Clerk. Their main duties are to provide administrative support to all City Staff as well as to the Mayor and Council members.

The main duties are budget preparation, City Council meeting preparation, Human Resources support and also administrative leadership. The financial direction and guidance of the city is headed by the City Controller but is supported by the City Secretary and City Administrator as well. Other duties by the Administrative Department include responding to citizen inquiries, managing city operations in an efficient, thoughtful and thorough way with a sensible level of professionalism.

The Administration Department has a 14.4% share of the General Fund Budget.

<b>Positional Breakdown through the Year</b>				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
City Administrator	1	1	1	1
City Secretary	1	1	1	1
City Controller	0	0	1	1
City Clerk	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>

<b>Expenditures Summary through the Years</b>				
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget
Personnel Services	\$212,171.21	\$165,661.84	\$238,004.03	\$327,377.95
General Expenses	\$138,226.24	\$118,017.68	\$122,918.15	\$118,891.32
<b>Total</b>	<b>\$350,397.45</b>	<b>\$283,679.52</b>	<b>\$360,922.18</b>	<b>\$466,269.27</b>

FY24 - FY25 Expense Detail

**ADMINISTRATION**

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2023-24 Budgeted	FY 2024-25 Budget
5045 - Executive Auto Allowance	\$ -	\$ -	\$ 3,600.00	\$ 4,800.00	\$ 4,800.00
5160-1 Employee Benefits - Retirement	\$ 24,724.24	\$ 4,815.70	\$ 9,000.00	\$ 8,756.61	\$ 12,472.48
5430-1 Salaries	\$ 154,597.71	\$ 130,955.00	\$ 186,485.46	\$ 242,859.89	\$ 249,449.51
5230-1 Insurance - Medical	\$ 21,022.54	\$ 19,480.05	\$ 24,751.80	\$ 27,309.48	\$ 40,700.00
5230-1a Hospitalization	\$ 20,111.11	\$ 18,297.37	\$ 22,049.88	\$ 25,200.00	\$ 36,960.00
5230-1b Dental & Vision	\$ 681.15	\$ 824.01	\$ 2,379.12	\$ 1,786.68	\$ 3,300.00
5230-1c Life Insurance	\$ 230.28	\$ 358.67	\$ 322.80	\$ 322.80	\$ 440.00
6500-1 Payroll Taxes	\$ 11,826.72	\$ 10,411.09	\$ 14,166.77	\$ 19,252.15	\$ 19,955.96
Personnel Services	\$ 212,171.21	\$ 165,661.84	\$ 238,004.03	\$ 302,978.13	\$ 327,377.95
5010-1 Accounting Services	\$ 3,396.19	\$ 2,157.21	\$ 3,688.00	\$ -	\$ 4,577.05
5020 - 1 Advertising Expense	\$ 1,573.87	\$ 2,672.08	\$ 4,375.00	\$ 4,500.00	\$ 3,500.00
5050-1 Auto Fuel	\$ -	\$ 215.11	\$ -	\$ 500.00	\$ -
5060 - Audit Fees	\$ 6,474.45	\$ 15,892.50	\$ 57,000.00	\$ 25,250.00	\$ 28,000.00
5070- Bank Charges	\$ 115.76	\$ 2,185.75	\$ 4,600.00	\$ 1,938.24	\$ 4,600.00
5097-1 Computers, Software & Supplies	\$ -	\$ 2,572.18	\$ 2,000.00	\$ 3,500.00	\$ 3,700.00
5140-1 Dues & Subscriptions	\$ 3,937.80	\$ 4,296.80	\$ 4,600.00	\$ 6,000.00	\$ 4,600.00
5150 - Election Expense	\$ 2,421.21	\$ 4,512.11	\$ 3,233.44	\$ 3,200.00	\$ 3,700.00
5170-1 Equipment Purchases	\$ 12,515.38	\$ 7,919.64	\$ 7,000.00	\$ -	\$ 7,000.00
5190 Filing/Notary Fees	\$ -	\$ -	\$ 275.62	\$ 110.00	\$ 400.00
5220-1 Insurance-Prop.&Liability	\$ -	\$ -	\$ 5,443.50		\$ 7,500.00
5225-1 Insurance/Auto-Admin	\$ -	\$ -	\$ 296.00	\$ 8,006.82	\$ 450.00
5250-1 Workers Comp. Insurance	\$ 17,050.00	\$ 20,404.00	\$ 659.64	\$ 1,608.42	\$ 770.00
5265-1 Janitorial Cleaning	\$ 5,857.26	\$ 3,876.84	\$ 1,279.44		\$ 1,300.00
5290-1 Lease Expense Equipment	\$ 12,515.38	\$ 80.82	\$ 409.36	\$ 8,302.56	\$ 8,324.27
5300-1 Legal Fees	\$ 8,157.30	\$ 13,461.69	\$ 11,625.00	\$ 9,000.00	\$ 15,000.00
5302-1 Marketing	\$ 64.60	\$ -	\$ -	\$ 120.00	\$ 120.00
5310 - Mayor/Council Expense	\$ 34.55	\$ 2,199.12	\$ -	\$ -	\$ -
5320-1 Maintenance Building-Admin	\$ 24,015.14		\$ 2,347.89		\$ 3,000.00
5340-1 Maintenance-Vehicle	\$ 57.00	\$ 134.21	\$ -	\$ 300.00	\$ 50.00
5355-1 Meals	\$ 466.22	\$ 375.11	\$ 750.00	\$ 750.00	\$ 1,000.00
5370-1 Office Supplies	\$ 5,327.28	\$ 4,176.81	\$ 3,230.96	\$ 2,500.00	\$ 4,300.00
5380-1 Postage	\$ 2,435.88	\$ 2,685.93	\$ 1,763.89	\$ 300.00	\$ 2,200.00
5390-1 Records Management	\$ 1,292.00	\$ 482.00	\$ 900.00	\$ 1,200.00	\$ 1,800.00
5400-1 Printing	\$ 4,003.28	\$ 2,957.38	\$ 3,403.05	\$ 3,109.20	\$ 3,700.00
5460-1 Telephone and Internet	\$ 14,348.65	\$ 12,563.58	\$ 2,817.01	\$ 3,215.76	\$ 3,300.00
5470-1 Travel Expense	\$ 228.79	\$ -	\$ 200.00	\$ 1,000.00	\$ 1,000.00
5480-1 Training/Education	\$ 3,463.18	\$ 2,640.77	\$ 1,020.35	\$ 3,000.00	\$ 5,000.00
5510-1 Utilities/Water-Admin				\$ -	
General Expenses	\$ 138,226.24	\$ 118,017.68	\$ 122,918.15	\$ 87,411.00	\$ 118,891.32
Department Total	\$ 350,397.45	\$ 283,679.52	\$ 360,922.18	\$ 390,389.13	\$ 446,269.27

## 2 - POLICE

The Tool Police Department is one of the prides of the west side of Cedar Creek Lake. Led by Chief Robert Walker, the Tool Police Department prides itself on traffic control, but also community relations through familial understanding.

The Police Department has a 26.8% share of the General Fund Budget.

Positional Breakdown through the Year				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Chief of Police	1	1	1	1
Lieutenant	0	0	1	1
Sergeant	1	1	1	1
Investigator	0	0	1	1
Patrol Officers	4	3	2	3
Dispatchers	4	4	1.5	1.5
<b>Total</b>	<b>10</b>	<b>9</b>	<b>7.5</b>	<b>8.5</b>

Expenditures Summary through the Years				
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget
Personnel Services	\$401,490.06	\$471,500.48	\$585,313.07	\$645,702.64
General Expenses	\$113,432.17	\$82,991.78	\$143,512.38	\$186,852.24
<b>Total</b>	<b>\$514,922.23</b>	<b>\$554,492.26</b>	<b>\$728,825.45</b>	<b>\$832,554.88</b>

FY24 - FY25 Expense Detail

**TOOL POLICE DEPARTMENT**

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2023-24 Budgeted	FY 2024-25 Budget
5160-2 Employee Benefits-Retirement	\$ -	\$ 14,053.79	\$ 21,600.00	\$ 15,989.68	\$ 24,514.25
5230-2 Insurance - Medical	\$ 45,651.01	\$ 55,918.83	\$ 74,299.08	\$ 67,765.46	\$ 81,875.00
5230-2a Hospitalization	\$ 40,014.91	\$ 50,167.04	\$ 68,110.32	\$ 61,200.00	\$ 75,000.00
5230-2b Dental & Vision	\$ 4,929.89	\$ 5,066.87	\$ 5,343.24	\$ 5,346.36	\$ 5,900.00
5230-2c Life Insurance	\$ 706.21	\$ 684.92	\$ 845.52	\$ 1,219.10	\$ 975.00
5430-2 Salaries	\$ 355,839.05	\$ 371,741.81	\$ 454,335.47	\$ 419,565.81	\$ 490,284.90
6500-2 Payroll Taxes	\$ -	\$ 29,786.05	\$ 35,078.52	\$ 35,453.21	\$ 49,028.49
Personnel Services	\$ 401,490.06	\$ 471,500.48	\$ 585,313.07	\$ 538,774.16	\$ 645,702.64
5050-2 Auto Fuel	\$ 15,736.74	\$ 17,675.44	\$ 21,400.00	\$ 17,000.00	\$ 24,200.00
5097-2 Computers, Software & Supplies	\$ -	\$ 7,071.66	\$ 5,450.00	\$ 2,000.00	\$ 6,000.00
5104 - Contract Services - PD	\$ -	\$ 11,400.00	\$ 37,675.00	\$ 37,300.00	\$ 37,300.00
5140-2 Dues & Subscriptions	\$ 5,160.72	\$ 2,443.47	\$ 750.00	\$ 200.00	\$ 750.00
5170-2 Equipment Purchases	\$ 76,466.63	\$ 3,762.96	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
5210-2 Investigation/Test Expense	\$ 120.00	\$ -	\$ -	\$ -	\$ -
5220-2 Insurance Property-Liability	\$ -	\$ 3,031.00	\$ 10,228.50	\$ 10,228.50	\$ 11,880.00
5225 Auto Insurance	\$ -	\$ -	\$ 8,879.00	\$ 9,990.66	\$ 11,200.00
5250-2 Workers Comp. Insurance	\$ -	\$ -	\$ 9,489.92	\$ 19,622.77	\$ 11,000.00
5264-2a Vehicle Interest	\$ -	\$ -	\$ 8,930.48	\$ -	\$ 6,217.36
5264-2b Vehicle Principal	\$ -	\$ -		\$ -	\$ 29,749.88
5301-LEOSE	\$ -	\$ 1,390.00	\$ 2,085.00	\$ 500.00	\$ -
5305 MTPF-Public Awareness & Education	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
5330-2 Maintenance - Equipment	\$ 399.96	\$ 7,176.83	\$ 8,219.05	\$ 6,250.00	\$ 10,000.00
5340-2 Maintenance - Vehicle	\$ 8,312.11	\$ 10,175.34	\$ 10,000.00	\$ 7,000.00	\$ 12,000.00
5370-2 Office Supplies	\$ 1,361.14	\$ 1,047.80	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
5380-2 Postage-Police	\$ -	\$ 28.99	\$ 28.65	\$ -	\$ 55.00
5390-2 Records Management	\$ -	\$ 5,212.88	\$ 921.00	\$ 727.50	\$ 950.00
5400-2 Printing	\$ -	\$ -	\$ 119.00	\$ -	\$ 150.00
5460-1 Telephone and Internet	\$ -	\$ 3,375.72	\$ 3,856.69	\$ 4,122.60	\$ 4,300.00
5470-2 Travel Expense	\$ 1,317.26	\$ 80.35	\$ 989.79	\$ 1,150.00	\$ 800.00
5480-2 Training/Education	\$ 916.43	\$ 1,442.00	\$ 902.00	\$ 2,000.00	\$ 4,000.00
5490-2 Uniforms	\$ 3,521.18	\$ 7,456.92	\$ 2,288.30	\$ 2,000.00	\$ 3,000.00
General Expenses	\$ 113,432.17	\$ 82,991.78	\$ 143,512.38	\$ 133,392.03	\$ 186,852.24
Department Total	\$ 514,922.23	\$ 554,492.26	\$ 728,825.45	\$ 672,166.19	\$ 832,554.88

### 3 - MAINTENANCE

The Tool Maintenance Department is responsible for the upkeep of the city of Tool, as well as city buildings. The maintenance department is responsible for not only operational efficiency, but also is the focal point of maintenance of city right-of-ways and roadways.

The maintenance team has room for growth as we anticipate the opening of the Eight at Tool Park.

The Maintenance Department's expenses are relatively stable, with the increase in the road materials budget item (which scales to 10% of total sales tax) and the increase in salaries. These modest increases raise the department's overall number, but just slightly as compared to other departments.

The Maintenance Department has a 9.6% share of the General Fund Budget.

Positional Breakdown through the Year				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Dir. Of Maint. and Operations	1	1	1	1
Maint. Laborers	2	2	2	2
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

Expenditures Summary through the Years				
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget
Personnel Services	\$121,323.40	\$171,928.37	\$177,005.38	\$207,542.70
General Expenses	\$50,116.18	\$57,106.78	\$59,983.37	\$90,835.00
<b>Total</b>	<b>\$171,439.58</b>	<b>\$229,035.15</b>	<b>\$236,988.75</b>	<b>\$298,377.70</b>

FY24 - FY 25 Expense Detail

**MAINTENANCE**

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2023-24 Budgeted	FY 2024-25 Budget
5160-3 Employee Benefits-Retirement	\$ -	\$ 4,536.50	\$ 6,350.00	\$ 5,317.72	\$ 7,273.16
5430-3 Salaries	\$ 102,970.93	\$ 135,376.20	\$ 132,791.99	\$ 139,207.32	\$ 145,463.22
5250 Workers Comp			\$ 4,856.96	\$ 9,972.23	\$ 5,500.00
5230-3 Insurance - Medical	\$ 18,352.47	\$ 22,997.86	\$ 22,657.56	\$ 27,819.48	\$ 34,760.00
5230-3a Hospitalization	\$ 16,637.61	\$ 20,324.91	\$ 20,067.84	\$ 25,200.00	\$ 30,800.00
5230-3b Dental & Vision	\$ 1,469.34	\$ 1,863.93	\$ 1,786.68	\$ 1,786.68	\$ 2,640.00
5230-3c Life Insurance	\$ 245.52	\$ 809.02	\$ 803.04	\$ 832.80	\$ 1,320.00
6500-3 Payroll Taxes	\$ -	\$ 9,017.81	\$ 10,348.87	\$ 11,936.36	\$ 14,546.32
Personnel Services	\$ 121,323.40	\$ 171,928.37	\$ 177,005.38	\$ 194,253.11	\$ 207,542.70
5050-3 Auto Fuel	\$ 4,745.58	\$ 5,236.35	\$ 3,740.00	\$ 6,000.00	\$ 5,000.00
5097-3 Computers, Software and Supplies	\$ -	\$ 699.00	\$ 100.00	\$ -	\$ 100.00
5170-3 Equipment Purchases	\$ 15,271.22	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
5173-3 Equipment Rentals	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
5220-3 Insurance-Prop.&Liab.	\$ -	\$ -	\$ 5,715.20	\$ -	\$ 6,600.00
5225-3 Insurance Auto	\$ -	\$ -	\$ 1,420.00	\$ -	\$ 1,760.00
5330-3 Maintenance-Equipment	\$ 6,702.74	\$ 8,127.35	\$ 5,258.21	\$ 5,500.00	\$ 6,000.00
5340-3 Maintenance - Vehicle	\$ 210.77	\$ 3,992.56	\$ 1,700.00	\$ 2,500.00	\$ 800.00
5350-3 Maintenance - Road Materials	\$ 21,743.15	\$ 16,627.32	\$ 18,100.00	\$ 38,100.00	\$ 41,300.00
5370-3 Office Supplies	\$ 410.86	\$ 311.42	\$ 200.17	\$ 420.00	\$ 350.00
5380-3 Postage	\$ -	\$ 701.41	\$ 108.25	\$ -	\$ 150.00
5460-3 Telephone & Internet	\$ -	\$ 471.95	\$ 907.92	\$ 630.00	\$ 1,375.00
5470-3 Travel Expense	\$ -	\$ 39.61	\$ 50.00	\$ 150.00	\$ 150.00
5480-3 Training/Education Expense	\$ -	\$ -	\$ 330.00	\$ 340.00	\$ 500.00
5490-3 Uniforms	\$ 1,031.86	\$ 899.81	\$ 1,049.14	\$ 1,050.00	\$ 1,050.00
5500-3 Utilities/Electricity-Maint	\$ -	\$ -	\$ 583.84	\$ -	\$ 700.00
5510-3 Utilities/Water-Maint	\$ -	\$ -	\$ 720.64	\$ -	\$ -
General Expenses	\$ 50,116.18	\$ 57,106.78	\$ 59,983.37	\$ 74,690.00	\$ 90,835.00
Department Total	\$ 171,439.58	\$ 229,035.15	\$ 236,988.75	\$ 268,943.11	\$ 298,377.70

#### 4 - MUNICIPAL

The Tool Municipal Court is one of the driving forces of the city, processing all citations and working hand-in-hand with the Tool Police Department.

The Court had an influx in technology and security last year, with the addition of a security window and other technological upgrades.

The Municipal Court will have some of its general expenses, taken out of the other four funds that are dedicated, by state law, to support the court.

The Municipal Court has a 5.5% share of the General Fund Budget.

Positional Breakdown through the Year				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Court Clerk	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Expenditures Summary through the Years				
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget
Personnel Services	\$29,034.46	\$51,586.12	\$58,875.93	\$66,552.73
General Expenses	\$43,152.89	\$53,794.06	\$182,341.77	\$157,730.00
<b>Total</b>	<b>\$72,187.35</b>	<b>\$105,380.18</b>	<b>\$241,217.70</b>	<b>\$224,282.73</b>

FY24 - FY25 Expense Detail

**MUNICIPAL COURT**

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2023-24 Budgeted	FY 2024-25 Budget
5160-4 Employee Benefits-Retirement	\$ -	\$ 1,442.40	\$ 2,000.00	\$ 1,644.72	\$ 2,238.38
5430-4 Salaries	\$ 25,422.45	\$ 38,853.08	\$ 40,488.25	\$ 43,055.40	\$ 44,767.59
5230-4 Insurance - Medical	\$ 3,612.01	\$ 8,307.15	\$ 13,278.32	\$ 11,031.24	\$ 15,070.00
5230-4a Hospitalization	\$ 3,155.35	\$ 6,774.97	\$ 11,148.80	\$ 9,600.00	\$ 12,650.00
5230-4b Dental & Vision	\$ 435.36	\$ 1,292.32	\$ 1,882.56	\$ 1,184.28	\$ 2,090.00
5230-4c Life Insurance	\$ 21.30	\$ 239.86	\$ 246.96	\$ 246.96	\$ 330.00
6500-4 Payroll Taxes		\$ 2,983.49	\$ 3,109.36	\$ 3,722.74	\$ 4,476.76
Personnel Services	\$ 29,034.46	\$ 51,586.12	\$ 58,875.93	\$ 59,454.10	\$ 66,552.73
5097-4 Computers, Software & Supplies (MTF)	\$ 951.08	\$ 1,609.65	\$ 800.00	\$ 6,100.00	\$ 2,000.00
5110 Court Special Fund Accounts	\$ -	\$ -			
Inmate Housing Fees	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
GHS Collections	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Bailiff Pay	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
Comptroller Quarterly Payments	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
5120-4 Court Costs & Arrest Fees	\$ 20,291.51	\$ 37,853.76	\$ 150,407.39	\$ 14,000.00	\$ 1,500.00
5140-4 MTF (FUND) Dues & Subscriptions-Judicial - Judicial/Court (MTF FUND)	\$ -	\$ 3,325.00	\$ 3,000.00	\$ 400.00	\$ 500.00
5170-4 Equipment Purchases (MSF)	\$ -	\$ -	\$ 100.00		\$ 100.00
5270 Juror Fees (MJF)	\$ -	\$ -	\$ 2,317.33	\$ 100.00	\$ 2,500.00
5300-4 Legal Fees	\$ 20,634.27	\$ 9,836.02	\$ 23,790.38	\$ 12,500.00	\$ 24,000.00
5370-4 Office Supplies	\$ 624.10	\$ 626.88	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
5380-4 Postage	\$ -	\$ 80.82	\$ 500.00	\$ 1,100.00	\$ 600.00
5400-4 Printing (MTF)	\$ -	\$ 137.57	\$ -	\$ 80.00	\$ 80.00
5470-4 Travel Expense	\$ 289.40	\$ 184.36	\$ 96.67	\$ 300.00	\$ 200.00
5480-4 Training/Education	\$ 362.53	\$ 140.00	\$ 330.00	\$ 340.00	\$ 1,000.00
5490-4 Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 250.00
General Expenses	\$ 43,152.89	\$ 53,794.06	\$ 182,341.77	\$ 35,920.00	\$ 157,730.00
Department Total	\$ 72,187.35	\$ 105,380.18	\$ 241,217.70	\$ 95,374.10	\$ 224,282.73

## 6 - PARK

The Park Division is the newest addition to the City of Tool's budget structure, expanding the line item 5335 Maintenance – Park. These expenses are for the progression and installation of a majority of the park expenses.

A full-time employee is proposed in the budget as well as a mower for the park land.

The Park Department has an 3.4% share of the General Fund Budget.

Positional Breakdown through the Year				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Park Laborer	0	0	0	1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

Expenditures Summary through the Years				
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget
Personnel Services	\$0	\$0	\$0	\$52,448.44
General Expenses	\$0	\$0	\$0	\$54,350.00
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$106,798.44</b>

FY24 - FY 25 Expense Detail

*PARK*

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2023-24 Budgeted	FY 2024-25 Budget
5160-6 Employee Benefits-Retirement	\$ -	\$ -	\$ -	\$ -	\$ 1,845.15
5430-6 Salaries	\$ -	\$ -	\$ -	\$ -	\$ 36,902.99
5230-6 Insurance - Medical	\$ -	\$ -	\$ -	\$ -	\$ 10,010.00
5230-6a Hospitalization	\$ -	\$ -	\$ -	\$ -	\$ 9,240.00
5230-6b Dental & Vision	\$ -	\$ -	\$ -	\$ -	\$ 660.00
5230-6c Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ 110.00
6500-6 Payroll Taxes	\$ -			\$ -	\$ 3,690.30
Personnel Services	\$ -	\$ -	\$ -		\$ 52,448.44
5050-6 Auto Fuel	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
5140-6 Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
5170-6 Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
5171-6 Events	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
5265-6 Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
5302-6 Marketing	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
5330-6 Maintenance-Equipment	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
5336 Park Grounds	\$ -	\$ -	\$ -	\$ -	\$ 5,500.00
5370-6 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 50.00
5490-6 Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 300.00
5500-6 Utilities - Electricity	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00
5510-6 Utilites - Water	\$ -	\$ -	\$ -	\$ -	\$ 4,500.00
Grounds Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering-Related Services	\$ -	\$ -	\$ -	\$ -	\$ -
General Expenses	\$ -	\$ -	\$ -	\$ -	\$ 54,350.00
Department Total	\$ -	\$ -	\$ -	\$ -	\$ 106,798.44

## 8 – BUILDING/CODE ENFORCEMENT

The Building and Code Enforcement Department is the epicenter of growth in the City of Tool. Through residential and commercial development, short-term rentals and hotel occupancy tax collections, the Building and Code Enforcement Department is tasked with bringing Tool into the future.

The Building and Code Enforcement Department has a 9.6% share of the General Fund Budget.

Positional Breakdown through the Year				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Building Official	1	1	1	1
Code Enforcement Officer	0	0	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>

Expenditures Summary through the Years				
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget
Personnel Services	\$37,401.76	\$46,850.23	\$109,550.57	\$139,798.15
General Expenses	\$57,223.77	\$92,195.82	\$116,079.05	\$159,577.84
<b>Total</b>	<b>\$94,625.53</b>	<b>\$142,046.05</b>	<b>\$225,629.62</b>	<b>\$299,375.99</b>

FY24 - FY25 Expense Detail

**BUILDING & CODE ENFORCEMENT**

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2023-24 Budgeted	FY 2024-25 Budget
5160-8 Employee Benefits-Retirement	\$ -	\$ 1,314.53	\$ 4,050.00	\$ 3,228.52	\$ 5,131.66
5430-8 Salaries	\$ 35,117.88	\$ 40,706.17	\$ 89,936.79	\$ 96,764.29	\$ 102,633.17
5230-8 Insurance - Medical	\$ 2,283.88	\$ 4,927.70	\$ 8,543.27	\$ 18,146.64	\$ 21,770.00
5230-8a Hospitalization	\$ 2,028.56	\$ 4,514.05	\$ 6,689.28	\$ 16,800.00	\$ 18,480.00
5230-8b Dental & Vision	\$ 217.68	\$ 383.11	\$ 1,041.96	\$ 1,191.12	\$ 2,390.00
5230-8c Life Insurance	\$ 37.64	\$ 30.54	\$ 812.03	\$ 155.52	\$ 900.00
6500-8 Payroll Taxes	\$ -	\$ 2,901.83	\$ 7,020.51	\$ 7,323.49	\$ 10,263.32
Personnel Services	\$ 37,401.76	\$ 49,850.23	\$ 109,550.57	\$ 125,462.94	\$ 139,798.15
5050-8 Auto Fuel	\$ 1,648.36	\$ 1,899.78	\$ 1,620.00	\$ 2,500.00	\$ 2,750.00
5096 - Property Abatements	\$ 4,250.00	\$ 2,080.00	\$ 20,000.00	\$ 20,000.00	\$ 40,000.00
5097-8 Computers, Software & Supplies	\$ -	\$ 1,346.67	\$ 6,000.00	\$ 5,000.00	\$ 6,000.00
5103 - Contract Services - Bureau Veritas	\$ 39,298.44	\$ 73,071.89	\$ 55,170.00	\$ 110,000.00	\$ 56,000.00
5140-8 Dues & Subscriptions	\$ 145.00	\$ 3,025.28	\$ 15,185.00	\$ 18,000.00	\$ 16,000.00
5170-8 Equipment Purchases	\$ 5,807.50	\$ 4,505.82	\$ 2,000.00	\$ 5,000.00	\$ 2,000.00
5225-8 Auto Insurance	\$ -	\$ -	\$ 506.00	\$ -	\$ 770.00
5250-8 Workers Comp Insurance	\$ -	\$ -	\$ 613.48	\$ 965.05	\$ 770.00
5264-8a Vehicle Principal	\$ -	\$ -	\$ -	\$ -	\$ 1,793.91
5264-8b Vehicle Interest	\$ -	\$ -	\$ -	\$ -	\$ 6,243.93
5340-8 Maintenance-Vehicle	\$ 906.13	\$ 611.64	\$ 3,200.00	\$ 3,000.00	\$ 3,000.00
5366-8 - Neighborhood Infrastructure	\$ -	\$ 1,500.00	\$ 5,516.12	\$ 5,000.00	\$ 5,000.00
5370-8 Office Supplies	\$ 158.57	\$ 836.93	\$ 800.00	\$ 330.00	\$ 1,000.00
5380-8 Postage	\$ -	\$ 100.00	\$ 800.00	\$ 1,100.00	\$ 2,200.00
5460-8 Telephone and Internet	\$ -	\$ 945.90	\$ 1,391.06	\$ 1,200.00	\$ 1,600.00
5470-8 Travel Expense	\$ 2,526.20	\$ 207.91	\$ 872.42	\$ 2,700.00	\$ 1,200.00
5480-8 Training/Education	\$ 2,164.00	\$ 1,835.00	\$ 2,178.00	\$ 3,240.00	\$ 5,000.00
5490-8 Uniforms	\$ 319.57	\$ 229.00	\$ 226.97	\$ 250.00	\$ 250.00
0000-8 GIS/Surveying	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
0000-8 Engineering Related Services	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
General Expenses	\$ 57,223.77	\$ 92,195.82	\$ 116,079.05	\$ 178,285.05	\$ 159,577.84
Department Total	\$ 94,625.53	\$ 142,046.05	\$ 225,629.62	\$ 303,747.99	\$ 299,375.99

## 9 – ANIMAL CONTROL

The Animal Control Budget is a division under the Maintenance Department, which it is still tied to.

The salary for both Animal Control officers will still come from the Maintenance Department. But the expenses related to the department will be isolated to the Animal Control Department.

The biggest expense for this upcoming year will be 5030-9 Animal Care, which is budgeted to be \$24,000, a more than \$9,000 budgeted increase than last year.

The Animal Control Division has less than a 1% share of the General Fund Budget.

Expenditures Summary through the Years				
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget
General Expenses	\$7,249.10	\$17,432.70	\$23,249.04	\$29,150.00
<b>Total</b>	<b>\$7,249.10</b>	<b>\$17,432.70</b>	<b>\$23,249.04</b>	<b>\$29,150.00</b>

FY24 - FY25 Expense Detail

*ANIMAL CONTROL*

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2023-24 Budgeted	FY 2024-25 Budget
5030-9 Animal Care	\$ 5,981.80	\$ 14,464.50	\$ 17,135.00	\$ 15,900.00	\$ 27,000.00
5170-9 Equipment Purchases	\$ 521.30	\$ 2,187.81	\$ -	\$ 450.00	\$ 450.00
5340-9 Maintenance-Vehicle	\$ 673.32	\$ 521.00	\$ 500.00	\$ 5,250.00	\$ 1,000.00
5370-9 Office Supplies	\$ 60.90	\$ 70.50	\$ 200.00	\$ 300.00	\$ 200.00
5460-9 Telephone & Internet	\$ -	\$ -	\$ 16.50	\$ 629.04	\$ -
5470-9 Travel Expense	\$ 11.78	\$ 38.89	\$ -	\$ 120.00	\$ 100.00
5480-9 Training/Education	\$ -	\$ 150.00		\$ 600.00	\$ 300.00
5490-9 Uniforms	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00
General Expenses	\$ 7,249.10	\$ 17,432.70	\$ 17,851.50	\$ 23,349.04	\$ 29,150.00
Department Total	\$ 7,249.10	\$ 17,432.70	\$ 17,851.50	\$ 23,349.04	\$ 29,150.00

## 10 - MAYOR/COUNCIL

The City of Tool holds a legislative body of a mayor and five council members tasked with guiding staff on direction on legislation.

This legislative body will have a budget for the second time this year, in an effort to better track expenditures year over year in anticipation of expenses. The Mayor and Council will be able to better track the training and continuing education for their positions.

The Mayor/Council Department has less than a 1% share of the General Fund Budget.

Expenditures Summary through the Years				
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Budget
Personnel Services	\$0.00	\$0	\$2,000.00	\$1,200.00
General Expenses	\$0.00	\$0	\$2,052.08	\$6,150
<b>Total</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$4,052.08</b>	<b>\$7,350.00</b>

FY24 - FY25 Expense Detail

**MAYOR & CITY COUNCIL**

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2023-24 Budgeted	FY 2024-25 Budget
5430-10 Salaries	\$ -	\$ -	\$ 2,000.00	\$ 1,200.00	\$ 1,200.00
Personnel Services	\$ -	\$ -	\$ 2,000.00	\$ 1,200.00	\$ 1,200.00
5140-10 Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
5300-10 Legal Fees	\$ -	\$ -	\$ 1,740.00	\$ 6,500.00	\$ 2,000.00
5302-10 Marketing	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 3,000.00
5355-10 Meals	\$ -	\$ -	\$ -	\$ -	\$ -
5370-10 Office Supplies	\$ -	\$ -	\$ 312.08	\$ 400.00	\$ 400.00
5470-10 Travel Expense	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00
5480-10 Training/Education Expense	\$ -	\$ -	\$ -	\$ 600.00	\$ 500.00
General Expenses	\$ -	\$ -	\$ 2,052.08	\$ 9,000.00	\$ 6,150.00
Department Total	\$ -	\$ -	\$ 4,052.08	\$ 10,200.00	\$ 7,350.00

## SECTION 5 – DEBT SERVICE SCHEDULE

### GENERAL OBLIGATION REFUNDING BONDS, SERIES 2020



#### BOND DEBT SERVICE

City of Tool, Texas  
General Obligation Refunding  
Bonds, Series 2020 JPMorgan  
Chase Bank Bid

Dated Date 05/13/2020  
Delivery Date 05/13/2020

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2021	255,000	1.310%	19,003.73	274,003.73	
08/15/2021			10,905.75	10,905.75	
09/30/2021					284,909.48
02/15/2022	270,000	1.310%	10,905.75	280,905.75	
08/15/2022			9,137.25	9,137.25	
09/30/2022					290,043.00
02/15/2023	270,000	1.310%	9,137.25	279,137.25	
08/15/2023			7,368.75	7,368.75	
09/30/2023					286,506.00
02/15/2024	275,000	1.310%	7,368.75	282,368.75	
08/15/2024			5,567.50	5,567.50	
09/30/2024					287,936.25
02/15/2025	280,000	1.310%	5,567.50	285,567.50	
08/15/2025			3,733.50	3,733.50	
09/30/2025					289,301.00
02/15/2026	280,000	1.310%	3,733.50	283,733.50	
08/15/2026			1,899.50	1,899.50	
09/30/2026					285,633.00
02/15/2027	290,000	1.310%	1,899.50	291,899.50	
09/30/2027					291,899.50
	1,920,000		96,228.23	2,016,228.23	2,016,228.23

COMBINATION TAX AND LIMITED SURPLUS REVENUE CERTIFICATES OF  
OBLIGATION, SERIES 2020



BOND DEBT SERVICE

**City of Tool, Texas**  
**\$3,500,000 Combination Tax and Limited Surplus Revenue Certificates of**  
**Obligation, Series 2020 Callable 2/15/2029 at Par**

Dated Date 05/13/2020  
 Delivery Date 05/13/2020

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2021	70,000	2.100%	55,533.33	125,533.33	
08/15/2021			36,015.00	36,015.00	
09/30/2021					161,548.33
02/15/2022	95,000	2.100%	36,015.00	131,015.00	
08/15/2022			35,017.50	35,017.50	
09/30/2022					166,032.50
02/15/2023	100,000	2.100%	35,017.50	135,017.50	
08/15/2023			33,967.50	33,967.50	
09/30/2023					168,985.00
02/15/2024	105,000	2.100%	33,967.50	138,967.50	
08/15/2024			32,865.00	32,865.00	
09/30/2024					171,832.50
<b>02/15/2025</b>	<b>105,000</b>	<b>2.100%</b>	<b>32,865.00</b>	<b>137,865.00</b>	
<b>08/15/2025</b>			<b>31,762.50</b>	<b>31,762.50</b>	
<b>09/30/2025</b>					<b>169,627.50</b>
02/15/2026	110,000	2.100%	31,762.50	141,762.50	
08/15/2026			30,607.50	30,607.50	
09/30/2026					172,370.00
02/15/2027	110,000	2.100%	30,607.50	140,607.50	
08/15/2027			29,452.50	29,452.50	
09/30/2027					170,060.00
02/15/2028	375,000	2.100%	29,452.50	404,452.50	
08/15/2028			25,515.00	25,515.00	
09/30/2028					429,967.50
02/15/2029	385,000	2.100%	25,515.00	410,515.00	
08/15/2029			21,472.50	21,472.50	
09/30/2029					431,987.50
02/15/2030	390,000	2.100%	21,472.50	411,472.50	
08/15/2030			17,377.50	17,377.50	
09/30/2030					428,850.00
02/15/2031	400,000	2.100%	17,377.50	417,377.50	
08/15/2031			13,177.50	13,177.50	
09/30/2031					430,555.00
02/15/2032	410,000	2.100%	13,177.50	423,177.50	
08/15/2032			8,872.50	8,872.50	
09/30/2032					432,050.00

02/15/2033	420,000	2.100%	8,872.50	428,872.50	
08/15/2033			4,462.50	4,462.50	
09/30/2033					433,335.00
02/15/2034	425,000	2.100%	4,462.50	429,462.50	
09/30/2034					429,462.50
	3,500,000		696,663.33	4,196,663.33	4,196,663.33

## **SECTION 6 – CAPITAL IMPROVEMENT PROGRAM**

### CIP PROGRAM PRIORITIES

The Capital Improvement Program will outline and sanction the priorities for the CIP Fund.

This fund is accounting for the maintenance of City Hall, drainage improvements, Emergency Fund expenditures, equipment purchases and other quality improvements for the City of Tool.

This fiscal year, the CIP Fund will have most of its revenue generated from the General Fund. The Capital Improvement Fund can be supported by a number of different funding sources that the City Council wants to identify in future years.

Projects to be completed with CIP Funds:

- Existing City Hall Remodel (Police Department)
- Purchase of a Maintenance Barn

## **SECTION 7 – COMPENSATION INFORMATION**

### **5.1 PROPOSED 24-25 SALARIES**

This budget gives each employee a 4% cost of living adjustment, in accordance with the Salary Range Schedule and a cost of living pay adjustment. Also, there is an addition of two positions as listed:

Park Laborer: This maintenance worker will primarily work for the Park Division and be tasked with most of the park maintenance. Occasionally, this employee will support the Maintenance Department.

Patrol Officer: The third patrol officer will make less than the patrol officers who are already employed by the city. This officer will report directly to the Sergeant.

Department / Position	PAY	Annual Salary	Certifications (Hours)	Holiday	Holiday	Longevity	Overtime	Overtime Rate	PTO Cash In	Overtime Total	Cumulative Annual Total
<b>Administration</b>											
City Administrator	Salary	\$ 82,000.00	\$ -			\$ 300.00			\$ -	\$ -	\$ 82,300.00
City Controller (22C)	Salary	\$ 62,824.55	\$ 2,500.00			\$ 150.00			\$ -		\$ 65,474.55
City Secretary (18E)	Salary	\$ 58,074.65	\$ 2,346.22			\$ 300.00			\$ -		\$ 60,720.87
City Clerk (3F, Adjusted for Court duties)	\$ 18.28	\$ 38,021.23	\$ 1,536.06			\$ 300.00	40	\$ 27.42	\$ -	\$ 1,096.80	\$ 40,954.09
		\$ 240,920.43	\$ 6,382.28			\$ -	\$ 1,050.00		\$ -	\$ 1,096.80	\$ 249,449.51
<b>Judicial</b>											
Court Clerk (5I)	Salary	\$ 42,805.40	\$ 1,662.19			\$ 300.00		\$ -	\$ -		\$ 44,767.59
		\$ 42,805.40	\$ 1,662.19			\$ -	\$ 300.00		\$ -		\$ 44,767.59
<b>Code Enforcement</b>											
Building Official (14F)	Salary	\$ 52,630.43	\$ 2,168.79			\$ 300.00		\$ -	\$ -		\$ 55,099.22
Code Enforcement Officer (9H)	Salary	\$ 47,233.95	\$ -			\$ 300.00		\$ -	\$ -		\$ 47,533.95
		\$ 99,864.38	\$ 2,168.79			\$ -	\$ 600.00		\$ -		\$ 102,633.17
<b>Maintenance</b>											
Director of Maint. and Operations (12Max)	Salary	\$ 59,286.82	\$ 1,000.00			\$ -	\$ 2,520.00		\$ -	\$ 570.07	\$ -
Senior Laborer (4F)	Salary	\$ 39,161.75	\$ 783.23			\$ -	\$ 300.00	40	\$ 28.25	\$ -	\$ 1,129.80
Maint Laborer (4F)	Salary	\$ 39,161.75	\$ -			\$ -	\$ 420.00	40	\$ 28.25	\$ -	\$ 1,129.80
		\$ 137,610.32	\$ 6,120.81			\$ -	\$ 4,440.00		\$ -	\$ 570.07	\$ 145,463.22
<b>Park</b>											
Park Laborer (4B)	\$ 17.39	\$ 36,179.40	\$ 723.59			\$ -	\$ -		\$ -		\$ 36,902.99
		\$ 36,179.40	\$ 723.59			\$ -	\$ -		\$ -		\$ 36,902.99
<b>Police (Officers)</b>											
Chief	Salary	\$ 81,000.00	\$ 1,560.00			\$ 300.00	0	\$ -	\$ -		\$ 82,860.00
Lieutenant (22B)	Salary	\$ 61,592.70	\$ 2,080.00			\$ 300.00	0	\$ -			\$ 63,972.70
Sergeant (15B)	Salary	\$ 50,080.98	\$ -			\$ 156	\$ 3,756.48	\$ 300.00	\$ 50	\$ 36.12	
Investigator (13)	\$ 22.25	\$ 46,280.40	\$ 1,560.00	156	\$ 3,471.00	\$ 300.00	50		\$ 33.38		\$ 55,943.46
Patrol 3 (14C)	\$ 23.84	\$ 49,594.83	\$ 2,080.00	156	\$ 3,719.04	\$ 300.00	50		\$ 35.76		\$ 53,280.15
Patrol 4 (14C)	\$ 23.84	\$ 49,594.83	\$ -	156	\$ 3,719.04	\$ 300.00	50		\$ 35.76		\$ 57,481.87
Patrol 5 (13)	\$ 22.25	\$ 46,280.40	\$ -	156	\$ 3,471.00	\$ 150.00	50		\$ 33.38	0	\$ 51,570.15
		\$ 384,424.14	\$ 7,280.00	624	\$ 14,665.56	\$ 1,200.00			\$ -	\$ 8,719.50	\$ 420,510.20
<b>Police (Dispatch)</b>											
Dispatch Supervisor (1F)	\$ 17.23	\$ 35,838.62	\$ -			\$ 156	\$ 2,687.88	\$ 1,240.00	144	\$ 25.85	
Dispatcher (1B)	\$ 15.82	\$ 26,490.88	\$ -			\$ 156	\$ 2,483.52	\$ -	0	\$ 23.88	
		\$ 62,329.50	\$ 7,280.00	312	\$ 5,171.40	\$ 1,240.00				\$ 1,033.80	\$ 69,774.70
<b>Base Salary</b>			<b>Certification</b>			<b>Holiday Pay</b>			<b>Longevity</b>		
\$ 1,004,133.57	\$ 31,617.66		\$ 19,836.96	\$ 8,830.00		\$ 570.07	\$ 13,109.70	\$ 1,069,501.38			

## 5.2 SALARY SCHEDULE

The salary schedule are 30 Classes, with 15 grades in between them. Each year, an employee will receive a 2% minimum pay increase, moving up in their class. At Year 15, an employee will “max out” in their class for their position.

The Salary Schedule breaks down an employee's pay by the total, month, biweekly and hourly rates. A position may step out of the range by City Administrator or Council Approval.

## City of Tool Salary Schedule

Class	Range			Range			Range			Range		
	Minimum	Midpoint	Maximum	Class	Minimum	Midpoint	Maximum	Class	Minimum	Midpoint	Maximum	Class
<b>1</b>	\$ 32,460.14	\$ 42,830.47	7	\$ 38,759	\$ 51,141.88	<b>13</b>	\$ 46,280.40	\$ 61,066.00	<b>19</b>	\$ 55,261.22	\$ 72,916.01	<b>25</b>
Monthly	\$ 2,705.01	\$ 3,569.21	Monthly	\$ 3,229.93	\$ 4,261.81	Monthly	\$ 3,856.70	\$ 5,088.83	Monthly	\$ 4,605.10	\$ 6,076.33	Monthly
Biweekly	\$ 1,248.47	\$ 1,647.33	Biweekly	\$ 1,490.73	\$ 1,866.90	Biweekly	\$ 1,780.02	\$ 2,348.69	Biweekly	\$ 2,125.43	\$ 2,804.46	Biweekly
Hourly	\$ 15.61	\$ 20.59	Hourly	\$ 18.63	\$ 24.59	Hourly	\$ 22.25	\$ 29.36	Hourly	\$ 26.57	\$ 35.06	Hourly
<b>2</b>	\$33,344	\$ 44,115.45	<b>8</b>	\$39,922	\$ 52,676.23	<b>14</b>	\$47,669	\$ 62,888.23	<b>20</b>	\$66,919	\$ 75,103.41	<b>26</b>
Monthly	\$ 2,786.16	\$ 3,676.29	Monthly	\$ 3,326.82	\$ 4,389.69	Monthly	\$ 3,972.40	\$ 5,241.52	Monthly	\$ 4,745.25	\$ 6,258.62	Monthly
Biweekly	\$ 1,295.92	\$ 1,696.75	Biweekly	\$ 1,535.46	\$ 2,026.01	Biweekly	\$ 1,833.42	\$ 2,419.16	Biweekly	\$ 2,189.19	\$ 2,888.59	Biweekly
Hourly	\$ 16.07	\$ 21.21	Hourly	\$ 19.19	\$ 25.33	Hourly	\$ 22.92	\$ 30.24	Hourly	\$ 27.36	\$ 36.11	Hourly
<b>3</b>	\$34,437	\$ 45,438.89	<b>9</b>	\$41,120	\$ 54,256.97	<b>15</b>	\$49,099	\$ 64,785.09	<b>21</b>	\$58,627	\$ 77,537.08	<b>27</b>
Monthly	\$ 2,869.75	\$ 3,786.57	Monthly	\$ 3,426.63	\$ 4,521.41	Monthly	\$ 4,091.57	\$ 5,398.76	Monthly	\$ 4,885.55	\$ 6,461.42	Monthly
Biweekly	\$ 1,324.50	\$ 1,747.65	Biweekly	\$ 1,581.52	\$ 2,086.81	Biweekly	\$ 1,888.42	\$ 2,491.73	Biweekly	\$ 2,254.87	\$ 2,982.20	Biweekly
Hourly	\$ 16.56	\$ 21.85	Hourly	\$ 19.77	\$ 26.09	Hourly	\$ 23.61	\$ 31.15	Hourly	\$ 28.19	\$ 37.28	Hourly
<b>4</b>	\$35,470	\$ 46,801.91	<b>10</b>	\$42,353	\$ 53,883.88	<b>16</b>	\$50,572	\$ 66,728.68	<b>22</b>	\$60,385	\$ 79,676.73	<b>28</b>
Monthly	\$ 2,955.84	\$ 3,900.16	Monthly	\$ 3,529.43	\$ 4,490.32	Monthly	\$ 4,214.32	\$ 5,560.72	Monthly	\$ 5,032.12	\$ 6,639.73	Monthly
Biweekly	\$ 1,364.23	\$ 1,800.07	Biweekly	\$ 1,628.97	\$ 2,072.46	Biweekly	\$ 1,945.07	\$ 2,566.49	Biweekly	\$ 2,322.52	\$ 3,064.49	Biweekly
Hourly	\$ 17.05	\$ 22.50	Hourly	\$ 20.36	\$ 25.91	Hourly	\$ 24.31	\$ 32.08	Hourly	\$ 29.03	\$ 38.31	Hourly
<b>5</b>	\$36,534	\$ 48,205.84	<b>11</b>	\$43,624	\$ 57,560.94	<b>17</b>	\$52,089	\$ 68,730.33	<b>23</b>	\$62,197	\$ 82,067.62	<b>29</b>
Monthly	\$ 3,044.51	\$ 4,017.15	Monthly	\$ 3,635.31	\$ 4,796.75	Monthly	\$ 4,340.75	\$ 5,727.53	Monthly	\$ 5,183.08	\$ 6,888.97	Monthly
Biweekly	\$ 1,405.16	\$ 1,854.07	Biweekly	\$ 1,677.84	\$ 2,213.88	Biweekly	\$ 2,003.42	\$ 2,643.47	Biweekly	\$ 2,392.19	\$ 3,156.45	Biweekly
Hourly	\$ 17.56	\$ 23.18	Hourly	\$ 20.97	\$ 27.67	Hourly	\$ 25.04	\$ 33.04	Hourly	\$ 29.90	\$ 39.46	Hourly
<b>6</b>	\$37,630	\$ 49,651.99	<b>12</b>	\$44,932	\$ 59,286.32	<b>18</b>	\$53,652	\$ 70,792.67	<b>24</b>	\$64,063	\$ 84,529.77	<b>30</b>
Monthly	\$ 3,135.85	\$ 4,137.67	Monthly	\$ 3,744.37	\$ 4,940.57	Monthly	\$ 4,470.97	\$ 5,889.39	Monthly	\$ 5,338.57	\$ 7,044.15	Monthly
Biweekly	\$ 1,447.32	\$ 1,909.69	Biweekly	\$ 1,728.17	\$ 2,280.26	Biweekly	\$ 2,063.53	\$ 2,722.80	Biweekly	\$ 2,463.96	\$ 3,251.15	Biweekly
Hourly	\$ 18.09	\$ 23.87	Hourly	\$ 21.60	\$ 28.50	Hourly	\$ 25.79	\$ 34.03	Hourly	\$ 30.80	\$ 40.64	Hourly

\$ 100,932.21      \$ 76,494      \$ 100,932.21      \$ 76,494

\$ 8,411.02      \$ 6,374.54      \$ 8,411.02      \$ 6,374.54

\$ 3,882.01      \$ 2,942.09      \$ 3,882.01      \$ 2,942.09

\$ 48.53      \$ 36.78      \$ 48.53      \$ 36.78

### 5.3 SALARY PROJECTIONS

The salary projections provided are to be applied through the years, to account for general accounting purposes. These projections include future certifications as well as the salary schedule steps between classes.

The total salaries year will increase \$129,056.98 for this fiscal year. The additions of a third police officer on a full-time basis and a park laborer on a full-time basis, encompass the majority of that increase. Staff believes these additions will help move the city in a new direction with more professional and administrative support for all departments.

## Salary Projections Schedule

Position:	FY 22-23'	FY 23-24'	FY 24-25'
City Administrator	\$ 60,150.00	\$ 80,300.00	\$ 82,300.00
City Controller		\$ 70,859.75	\$ 65,474.55
City Secretary	\$ 48,030.31	\$ 56,119.54	\$ 60,720.87
City Clerk	\$ 33,546.94	\$ 35,580.60	\$ 40,954.09
Court Clerk	\$ 41,150.00	\$ 43,105.40	\$ 44,767.59
Building Official	\$ 46,490.11	\$ 54,024.73	\$ 55,099.22
Code Enforcement Officer	\$ -	\$ 42,931.25	\$ 47,533.95
Director of Maintenance and Operations	\$ 50,459.31	\$ 61,073.22	\$ 63,376.89
Senior Laborer	\$ 38,745.82	\$ 39,027.05	\$ 41,374.78
Maintenance Laborer	\$ 33,219.54	\$ 39,027.05	\$ 40,711.55
Park Laborer		\$ -	\$ 36,902.99
Chief	\$ 69,330.00	\$ 80,540.00	\$ 82,860.00
Lieutenant	\$ 49,900.31	\$ 56,489.54	\$ 63,972.70
Sergeant	\$ 49,462.19	\$ 53,373.52	\$ 55,943.46
Investigator	\$ 48,662.19	\$ 53,113.52	\$ 53,280.15
Patrol 1	\$ 48,662.19	\$ 53,113.52	\$ 57,481.87
Patrol 2	\$ -	\$ 53,113.52	\$ 55,401.87
Patrol 3		\$ -	\$ 51,570.15
Dispatch Supervisor	\$ 39,698.86	\$ 40,241.99	\$ 40,800.30
Dispatcher 1	\$ 36,038.60	\$ 28,410.20	\$ 28,974.40
Dispatcher 1	\$ 36,038.60	\$ -	\$ -
Dispatcher 1	\$ 36,038.60	\$ -	\$ -
<b>Total for Year:</b>	<b>\$ 765,623.57</b>	<b>\$ 940,444.40</b>	<b>\$ 1,069,501.38</b>

## SECTION 8 – TAX RATE WORKSHEET

### TNT TAX RATE WORKSHEET OVERVIEW

Each year, 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 city of Tool. These tax rates are expressed in dollars per \$100 of taxable value calculated.

This calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. (Usually after July 25th) 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.

The tax rates calculated are from Form 50-856, include the No-New-Revenue, Voter-Approval and De Minimis Rate.

**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.

**Voter-Approval Tax Rate:** The Voter-Approval tax rate is the rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. 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. The voter-approval tax rate is split into two separate rates:

- **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.

- Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

De Minimis Tax 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. This section of the worksheet should only be completed by a taxing unit that is a municipality of less than 30,000 people or a taxing unit that does not meet the definition of a special taxing unit.

# 2024 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	tooltxas.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 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 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.

### 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). <sup>1</sup>	\$ 448,814,593
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. <sup>2</sup>	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 448,814,593
4.	Prior year total adopted tax rate.	\$ 0.389999 /\$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:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	- \$ 0
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
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. <sup>4</sup>	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 448,814.593
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 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: ..... \$ 162,000 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 458,924 C. Value loss. Add A and B. <sup>6</sup>	\$ 620,924
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: ..... \$ 27,133 B. Current year productivity or special appraised value: ..... - \$ 311 C. Value loss. Subtract B from A. <sup>7</sup>	\$ 26,822
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 647,746
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. <sup>8</sup> 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.	\$ 448,166,847
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,747,846
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. <sup>9</sup>	\$ 5,487
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 1,753,333
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. <sup>11</sup> A. Certified values: ..... \$ 477,926,948 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 financing 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 23 below. <sup>12</sup> ..... - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 477,926,948

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.03(c)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b>	
A.	<b>Current year taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ 24,031,878
B.	<b>Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ 0
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 24,031,878
20.	<b>Current year tax ceilings.</b> 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. <sup>16</sup>	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 501,958,826
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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. <sup>19</sup>	\$ 25,682,395
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 25,682,395
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 476,276,431
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.368133 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ /\$100

## SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

- 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.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.288481 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 448,814,593

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$ 1,294,744
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	A. <b>M&amp;O taxes refunded for years preceding the prior tax year.</b> 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 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 5,487
	B. <b>Prior year taxes in TIF.</b> 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. <b>Prior year transferred function.</b> 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. <b>Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 5,487
	E. Add Line 30 to 31D.	\$ 1,300,231
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 476,276,431
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.272999 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	A. <b>Current year state criminal justice mandate.</b> 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. <b>Prior year state criminal justice mandate.</b> 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 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	A. <b>Current year indigent health care expenditures.</b> 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. <b>Prior year indigent health care expenditures.</b> 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

<sup>23</sup> (Reserved for expansion)<sup>24</sup> Tex. Tax Code §26.044<sup>25</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b>	
A.	<b>Current year indigent defense compensation expenditures.</b> 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.	<b>Prior year indigent defense compensation expenditures.</b> 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	<b>Rate adjustment for county hospital expenditures.<sup>26</sup></b>	
A.	<b>Current year eligible county hospital expenditures.</b> 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.	<b>Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. ....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 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
38.	<b>Rate adjustment for defunding municipality.</b> 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.	<b>Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
B.	<b>Expenditures for public safety in the prior year.</b> 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 32 and multiply by \$100 .....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.272999 /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> 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.	<b>Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any.</b> Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .....	\$ 0
B.	<b>Divide Line 40A by Line 32 and multiply by \$100 .....</b>	\$ 0.000000 /\$100
C.	<b>Add Line 40B to Line 39.</b>	\$ 0.272999 /\$100
41.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.	
	<b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.	
	- or -	
	<b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.282553 /\$100

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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 in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <ol style="list-style-type: none"> <li>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</li> <li>2) the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes;</li> <li>(2) are secured by property taxes;</li> <li>(3) are scheduled for payment over a period longer than one year; and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ol> <p>A. <b>Debt</b> 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.<sup>28</sup></p> <p>Enter debt amount ..... \$ 458,929</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. .... -\$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) .... -\$ 0</p> <p>D. Subtract amount paid from other resources ..... -\$ 0</p> <p>E. <b>Adjusted debt.</b> Subtract B, C and D from A. .... \$ 458,929</p>	
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 458,929
45.	<p><b>Current year anticipated collection rate.</b></p> <p>A. Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 99.00 %</p> <p>B. Enter the prior year actual collection rate. .... 99.00 %</p> <p>C. Enter the 2022 actual collection rate. .... 94.00 %</p> <p>D. Enter the 2021 actual collection rate. .... 97.90 %</p> <p>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%.<sup>31</sup> .... 99.00 %</p>	
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 463,564
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 501,958,826
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.092351 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.374904 /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

<sup>27</sup> Tex. Tax Code §26.042(a)<sup>28</sup> Tex. Tax Code §26.012(7)<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code §26.04(b)<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate 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
51.	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. <sup>32</sup> 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
52.	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. <sup>33</sup>  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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - 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
53.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 501,958,826
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$ 0.368133 /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.368133 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.374904 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.374904 /\$100

### SECTION 4: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 501,958,826
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(l)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(l)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.374904 /\$100

## SECTION 5: Voter-Approval Tax Rate Adjustment for 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.<sup>39</sup> 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.<sup>40</sup>

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;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> 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.<sup>43</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 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 <ul style="list-style-type: none"> <li>A. Voter-approval tax rate (Line 67).....</li> <li>B. Unused increment rate (Line 66).....</li> <li>C. Subtract B from A.....</li> <li>D. Adopted Tax Rate.....</li> <li>E. Subtract D from C.....</li> <li>F. 2023 Total Taxable Value (Line 60).....</li> <li>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....</li> </ul>	\$ 0.410821 /\$100 \$ 0.020647 /\$100 \$ 0.390174 /\$100 \$ 0.389999 /\$100 \$ 0.000175 /\$100 \$ 452,893,053 \$ 792
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value <ul style="list-style-type: none"> <li>A. Voter-approval tax rate (Line 67).....</li> <li>B. Unused increment rate (Line 66).....</li> <li>C. Subtract B from A.....</li> <li>D. Adopted Tax Rate.....</li> <li>E. Subtract D from C.....</li> <li>F. 2022 Total Taxable Value (Line 60).....</li> <li>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....</li> </ul>	\$ 0.307682 /\$100 \$ 0.000000 /\$100 \$ 0.307682 /\$100 \$ 0.307682 /\$100 \$ 0.000000 /\$100 \$ 410,205,704 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value <ul style="list-style-type: none"> <li>A. Voter-approval tax rate (Line 67).....</li> <li>B. Unused increment rate (Line 66).....</li> <li>C. Subtract B from A.....</li> <li>D. Adopted Tax Rate.....</li> <li>E. Subtract D from C.....</li> <li>F. 2021 Total Taxable Value (Line 60).....</li> <li>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....</li> </ul>	\$ 0.411299 /\$100 \$ 0.000000 /\$100 \$ 0.411299 /\$100 \$ 0.000000 /\$100 \$ 0.411299 /\$100 \$ 0 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 792 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000157 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.375061 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)

<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> Tex. Local Gov't Code §120.007(d)

**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.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.272999 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 501,958,826
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.099609 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.092351 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.464959 /\$100

**SECTION 7: Voter-Approval Tax Rate 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.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.389999 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>48</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 448,166,847
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 476,276,431
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. <sup>49</sup>	\$ 0.000000 /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)<sup>45</sup> Tex. Tax Code §26.012(8-a)<sup>46</sup> Tex. Tax Code §26.063(a)(1)<sup>47</sup> Tex. Tax Code §26.042(b)<sup>48</sup> Tex. Tax Code §26.042(f)<sup>49</sup> Tex. Tax Code §26.042(c)<sup>50</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.375061 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... \$ 0.368133 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. .... \$ 0.375061 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. .... \$ 0.464959 /\$100

If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: 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.<sup>52</sup>

**print here**

Julius Kizzee

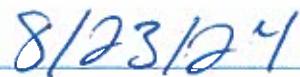
Printed Name of Taxing Unit Representative

**sign here**

Taxing Unit Representative



Date


<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

## **SECTION 9 – ORDINANCE #2024-06 SETTING THE TAX RATE**

Tax Rate of .375061



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## **SECTION 10 – ORDINANCE #2024-07B ADOPTING 24-25' BUDGET**

Budget of \$3,097,287.50