Agenda

July 10th 2025 @ 10 a.m.
Budget Workshop Meeting
Oran White Civic Center
701 N Tool Drive
Tool, TX 75143

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

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

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

6. Receive, Consider and Discuss the proposed budget for Fiscal Year 2025-2026 for the City of Tool, as presented by the City Administrator and City Controller.

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

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

9. **Closing**
   A. Next Meeting: July 17th, 2025
   B. Adjourn

A meeting that is "open to the public", pursuant to the Open Meetings Act, is one that the public is permitted to attend. The act does not entitle the public to choose the items to be discussed or to speak about items on the agenda. If the City Council, during the course of the meeting covered by this notice, should determine that an executive session is required, then such executive session, as authorized by the Texas Open Meetings Act, Texas Government Code, Section 551.001 et seq., will be held by the Council at the date, hour and place given in this notice, concerning but not limited to the following sections and purposes of the Act: 551.071 Private consultation with the city's attorney; 551.072 Deliberations about Real Property; or, 551.074 Discussing personnel or to hear complaints against personnel. Should any final action, final decision or final vote be required in the opinion of the City Council regarding any matter considered in such executive session, then the final action, final decision or final vote shall be in the open meeting covered by this Notice upon the reconvening of the public meeting.

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

<u>Agenda</u>

July 10th 2025 @ 10 a.m.
Budget Workshop Meeting
Oran White Civic Center
701 N Tool Drive
Tool, TX 75143

Attest:

SEAL

______________________________ Mike Dumont, Mayor

_ __________________________________ Kimberley Price, City Secretary

City of Tool
City Council

City Council Agenda Request

Meeting Date Requested: July 10th, 2025

Requested By: Kimberly Kroha, City Controller

Department: Administration

Agenda Item No. **6**

Is this a Budgeted Item? ■ Yes ☐ No

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

Attachments: Proposed Budget for FY 2025-2026

Summary of Agenda Item to be considered:

Staff is presenting draft of the proposed budget for the 2025-26 Fiscal Year budget. This budget details revenues and expenditures for the next fiscal year, specifically from the General Fund.

The Ad Valorem levy (Revenue Lines 4070 and 4071) will be adjusted later in the month of July and calculated in the coming weeks, ahead of the August regular Council meeting. This will be the same meeting where the tax rate and budget will receive the needed record vote for passage.

This budget presentation also includes

- Tax Rate Analysis based on previous years and values
- Fund Summary details, including the introduction of a Park Revenue Fund, which is a direct correlation between the City of Tool and the Eight at Tool
- Departmental and Divisional Summaries
- CIP Program, requesting Council's direction on Capital Improvement expenditures
- Debt Service for the next year
- EDC-MDD figures and information for the November election **(DEADLINE IS JULY 17th for the ballot)**

Action Requested to be taken by Council:

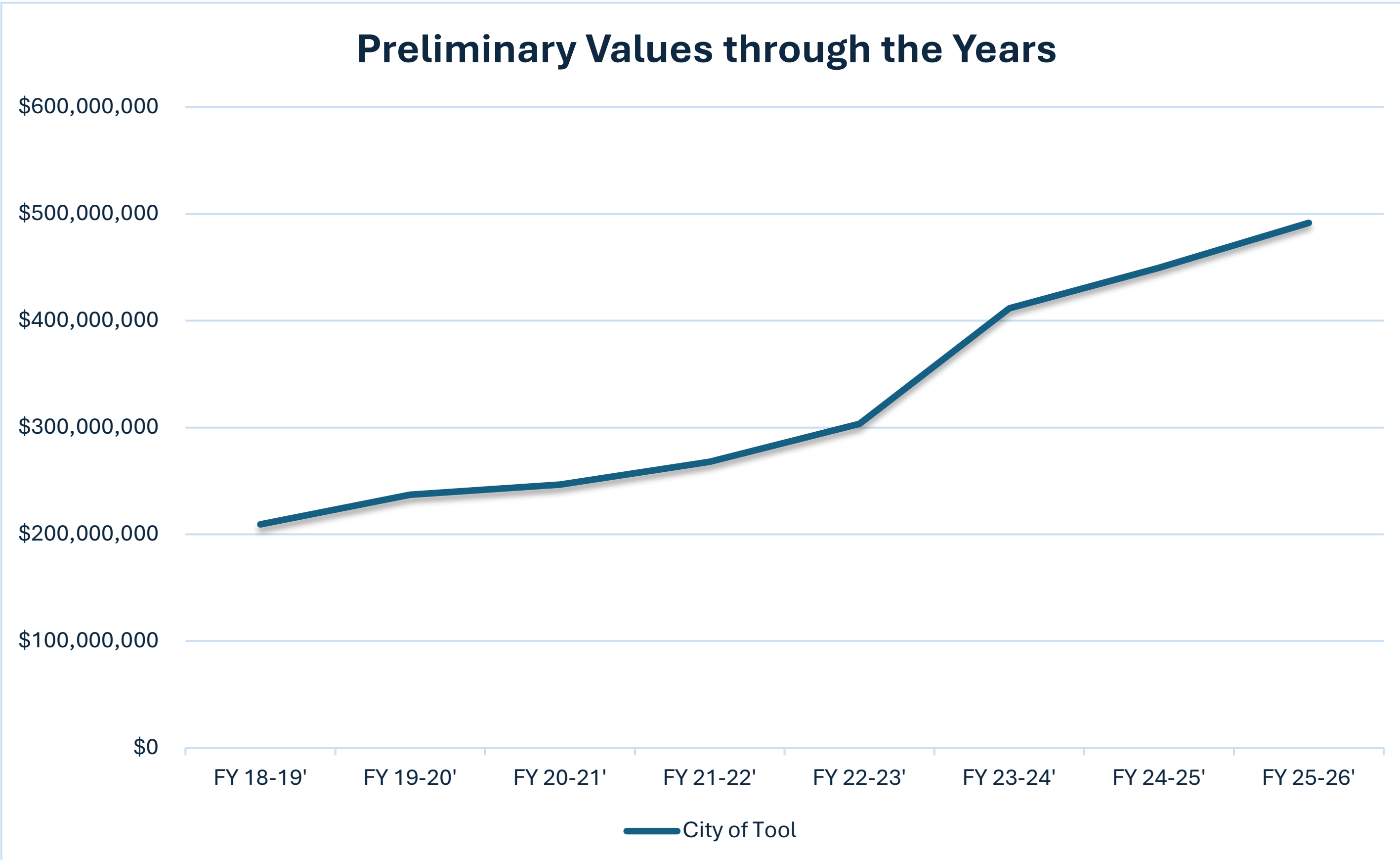
Receive, Consider and Discuss the proposed budget for Fiscal Year 2025-2026 for the City of Tool, as presented by the City Administrator and City Controller

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

Approved for the City Council meeting agenda

Julius Kizzee, City Administrator **Date**

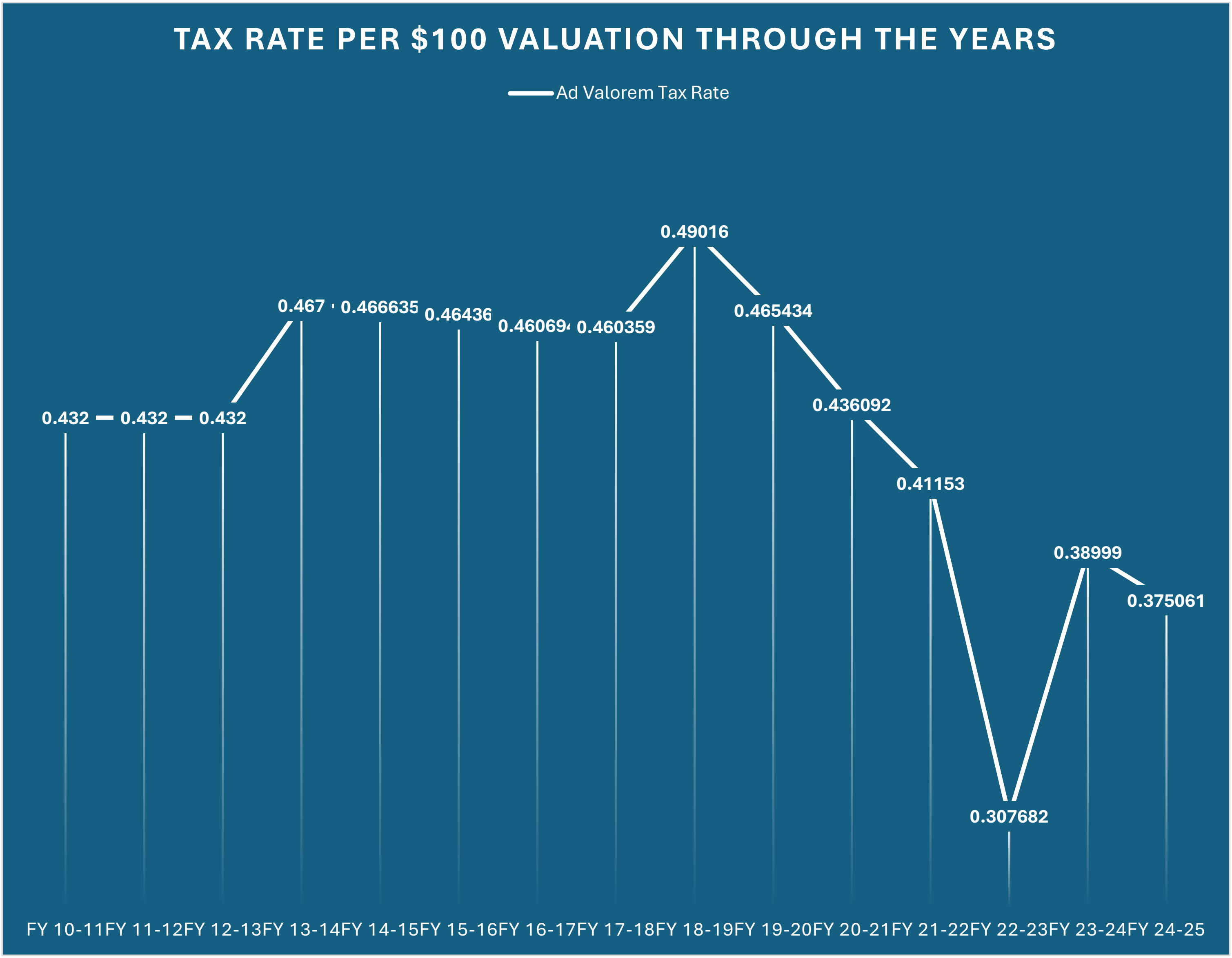
PRELIMINARY TAX RATE SUMMARIES



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. Preliminary values are important to indicate the tax rate for the upcoming year. If the preliminary values rise, that means the tax rate will lower, or be steady from the prior year. The **preliminary** values through the years are as pictured and followed:

FY 18-19'	$209,265,543
FY 19-20'	$236,925,109
FY 20-21'	$246,656,906
FY 21-22'	$267,877,009
FY 22-23'	$303,329,268
FY 23-24'	$411,634,911
FY 24-25'	$449,459,569
FY 25-26'	$491,575,826

PROPERTY TAX RATES THROUGH THE YEARS



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 now, the preliminary values of 25'-26' were reported lower than the certified values of 24-25'. However, the Certified Values are scheduled to be sent to the City on July 25th, which are always higher than the preliminary values. After this, three rates will be calculated: (No-New Revenue, Voter-Approval, and De Minimis) rate. Finally, the new tax rate will be proposed by staff.

The proposed tax rate is a combination of the Fiscal year's M&O (Maintenance and Operations) rate and the debt rate. The City Staff is striving to propose a tax rate that will continue to be among the lowest that the City of Tool has levied in the last 15 years.

The City of Tool's average tax rate over the last 15 years is .432718, with the highest at .490160 in FY 2018-2019.

Consolidated Summary Of All Funds

GOVERNMENTAL FUND TYPE

	Anticipated Balance as of 9/30/2025	FY 2025-2026 Revenues	FY 2025-2026 Expenditures	Anticipated Balance as of 9/30/2026
Governmental Funds				
Emergency Fund	$ 389,099.09	$ 13,000.00		$ 402,099.09
General Fund	$ -	$ 3,254,914.74	$ 3,254,914.74	$ -
General Debt Service Fund				
Interest & Sinking Fund (Debt Service)	$ 1,322.84	$ 458,003.00	$ 458,003.00	$ 1,322.84
Capital Improvement Funds				
Capital Improvement Fund	$ 298,816.60	$ 212,000.00	$ -	$ 510,816.60
Special Revenue Funds				
Bond Paving Project (City Hall)	$ 8,290.79	$ -	$ -	$ 8,290.79
Hotel /Motel Occupancy Tax	$ 80,949.70	$ 47,000.00	$ 39,000.00	$ 88,949.70
Municipal Court Fund	$ 28,904.19	$ 451,050.00	$ 409,430.00	$ 70,524.19
Municipal Court Security Fund	$ 29,853.53	$ 7,002.00	$ 125.00	$ 36,730.53
Municipal Court Technology Fund	$ 9,271.64	$ 5,800.50	$ 5,000.00	$ 10,072.14
Escrow Draw Account	$ 223,928.05	$ 9,000.00	$ 180.00	$ 232,748.05
Park Events Fund	$ -	$ 42,000.00	$ 42,000.00	$ -
Governmental Fund Totals	$ 1,070,436.43	$ 4,457,770.24	$ 4,166,652.74	$ 1,361,553.93

This page's contents are estimates for budgeting purposes.

CITY OF TOOL
Proposed Budget
FY 2024-2025

	FY 2022-23 Actual	FY 2023-24 Actual	2024-2025 Budget	FY 2024-25 Actuals (as of 06/20/2025)	FY 2024-25 Projected	Proposed 2025-2026 Budget	Projected 2024-2025 vs Proposed 2025-2026
Income							
4000 Revenues							
4010 Animal Registrations/ Fees	$ 955.00	$ 1,550.00	$ 1,000.00	$ 180.00	$ 270.00	$ 1,000.00	$ -
4011 Alarm Permit	$ 650.00	$ 340.00	$ 350.00	$ 220.00	$ 330.00	$ 350.00	$ -
4012 Garage Sale Permits	$ 210.00	$ 225.00	$ 170.00	$ 135.00	$ 205.00	$ 170.00	$ -
4013 Animal Surrender Fees			$ 1,000.00	$ 575.00	$ 855.00	$ 800.00	$ (200.00)
4020 Building Permits	$ 107,896.29	$ 105,815.75	$ 110,000.00	$ 74,679.66	$ 112,020.00	$ 112,000.00	$ 2,000.00
4025 Short Term Rental Annual Permit	$ 4,800.00	$ 3,800.00	$ 3,200.00	$ 2,600.00	$ 3,900.00	$ 4,200.00	$ 1,000.00
4030 Civic Center Rental	$ 4,200.00	$ 1,600.00	$ 5,500.00	$ 5,550.00	$ 8,325.00	$ 1,500.00	$ (4,000.00)
4040 Cable & Telephone Franchise Fees (combined)	$ 28,535.47	$ 31,933.27	$ 31,205.00	$ 21,155.47	$ 31,735.00	$ 31,205.00	$ -
4045 Park Revenue	$ -	$ -	$ -	$ -		$ -	$ -
4050-1 Contributions-General Fund	$ 1,440.05	$ 356.20	$ -	$ 510.00	$ 510.00	$ 500.00	$ 500.00
4050-1b Event Donations/Contributions/Fees	$ 370.00	$ 3,660.00	$ -			$ -	$ -
4050-2 contributions - Police dept.	$ 4,641.95	$ 2,157.05	$ -	$ 1,131.87	$ 1,131.87	$ 1,000.00	$ 1,000.00
Total Contributions & Donations	**$ 6,452.00**	**$ 6,173.25**	**$ -**	**$ 1,641.87**	**$ 1,641.87**	**$ 1,500.00**	**$ 1,500.00**
4064 Fines & Forfeitures	$ 130,267.10	$ 217,498.98	$ 217,000.00	$ 199,309.40	$ 259,309.00	$ 260,000.00	43,000.00
4064a - Municipal 3rd Party Payout	$ 0.16	$ 147,293.08	$ 146,000.00	$ 122,543.03	$ 167,543.00	$ 167,000.00	21,000.00
4064b - Municipal Jury Fund (MJF)	$ 76.37	$ 96.83	$ 100.00	$ 119.47	$ 164.00	$ 150.00	50.00
4064c - Municipal Truancy & Prev (MTPF)	$ 3,825.90	$ 7,335.85	$ 7,000.00	$ 5,285.97	$ 7,385.00	$ 7,400.00	400.00
4064d - Municipal Court Security Fund (MSF)	$ 3,822.03	$ 7,198.38	$ 7,000.00	$ 5,815.48	$ 8,065.00	$ 8,000.00	1,000.00
4064e - Municipal Court Technology Fund (MTF)	$ 3,157.50	$ 5,882.77	$ 5,800.00	$ 4,747.29	$ 6,547.00	$ 6,500.00	700.00
Total Fines & Forfeitures	**$ 141,149.06**	**$ 385,305.89**	**$ 382,900.00**	**$ 337,820.64**	**$ 449,013.00**	**$ 449,050.00**	**$ 66,150.00**
4068 Service Fee Retained by City	$ (0.19)	$ 2,660.68	$ 1,000.00	$ 873.37	$ 1,170.00	$ 1,150.00	150.00
4069 Police Seizure Income			$ -				-
							-
4070 HCAD Ad Valorem	$ 1,226,740.67	$ 1,298,533.12	$ 1,420,231.50	$ 1,400,419.06	$ 1,411,568.09	$ 1,517,284.24	97,052.74
4071 HCAD Interest & Sinking		$ 442,797.61	$ 458,928.50	$ 459,697.31	$ 459,697.31	$ 458,003.00	(925.50)
4072 HCAD Delinquent Tax Collections			$ -	$ -		$ -	-
Total HCAD Property Taxes	**$ 1,226,740.67**	**$ 1,741,330.73**	**$ 1,879,160.00**	**$ 1,860,116.37**	**$ 1,871,265.40**	**$ 1,975,287.24**	**$ 96,127.24**
4090 Trinity Valley Electric	$ 79,655.45	$ 80,352.30	$ 73,274.91	$ 73,274.91	$ 73,274.91	$ 74,000.00	725.09
4100 Miscellaneous Revenue	$ 33,676.00	$ 2,900.00		$ 4,193.48	$ 4,193.48	$ -	-
4110 Hotel Occupancy Tax	$ 40,024.62	$ 43,248.01	$ 48,000.00	$ 32,489.61	$ 43,320.00	$ 44,000.00	(4,000.00)
4120 State Sales Tax-Rev. Sharing	$ 189,674.62	$ 200,272.94	$ 200,000.00	$ 147,508.65	$ 192,508.00	$ 410,000.00	210,000.00
4121 State Mixed Beverage Sale Tax R	$ 1,296.52	$ 5,146.10	$ 6,640.00	$ 4,373.09	$ 5,873.09	$ 6,000.00	(640.00)
4122 Sales & Use Tax - Street Maint	$ 189,674.64	$ 200,272.90	$ 200,000.00	$ 147,508.63	$ 192,508.00	$ -	(200,000.00)
4140 TU/Oncor Electric	$ 20,588.59	$ 20,351.89	$ 17,294.74	$ 17,585.19	$ 17,585.19	$ 18,000.00	705.26
4150 Waste Services	$ 26,336.40	$ 34,628.25	$ 40,000.00	$ 30,716.55	$ 38,716.55	$ 40,000.00	-
4160 Telephone Franchise Fees	$ 4,149.28	$ 150.08					-
4301 L.E.O.S.E		$ 1,043.36	$ 695.00	$ 1,380.08	$ 1,380.08	$ 1,300.00	605.00
Total Revenues	**$ 585,076.12**	**$ 587,322.47**	**$ 585,209.65**	**$ 459,030.19**	**$ 569,359.30**	**$ 593,300.00**	**$ 7,395.35**
4101-a From Emergency Fund				$ 122,328.30	$ 172,328.00		-
4101-b From Capital Improvement Fund				$ 68,400.00	$ 128,400.00		-
4205-Transfer in from HOT Tax Fund						**$ 3,000.00**	3,000.00
Total Interfund Transfers	**$ -**	**$ -**	**$ -**	**$ 190,728.30**	**$ 300,728.00**	**$ 3,000.00**	**$ 3,000.00**
4700 Property Abatement Reimbursements			**$ 4,470.00**	**$ 4,284.00**	**$ 4,284.00**		(4,470.00)
4600 Farmers Market Space Reservation Revenue				$ 1,025.00	**$ 1,370.00**	**$ 2,000.00**	2,000.00
4601 Food Truck Rental Fees				$ 1,000.00	**$ 1,400.00**	**$ 1,500.00**	1,500.00
Total Park Event Revenue	**$ -**	**$ -**	**$ -**	**$ 2,025.00**	**$ 2,770.00**	**$ 3,500.00**	**$ 3,500.00**
4800-A Interest Income- Ad Valorem	$ 16,795.25	$ 39,939.39	$ 30,000.00	$ 17,611.79	$ 22,625.00	$ 22,000.00	(8,000.00)
4800-B Interest Income- Capitol Improvement		$ 20,474.67	$ 15,000.00	$ 16,055.34	$ 24,055.00	$ 15,000.00	-
4800-C Interest Income- Emergency Fund	$ 7,348.68	$ 22,085.19	$ 20,000.00	$ 13,174.76	$ 19,174.00	$ 13,000.00	(7,000.00)
4800-D Interest Income- General Fund	$ 1,439.19	$ 54.69	$ 50.00	$ 4.04	$ 8.00	$ 50.00	-
4800-E Interest Income- Hotel-Motel Tax			$ 2,200.00	$ 1,182.87	$ 2,783.00	$ 3,000.00	800.00
4800-F Interest Income- Municipal Fund	$ 1,739.54	$ 1,851.71	$ 1,000.00	$ 851.68	$ 1,172.00	$ 2,000.00	1,000.00

CITY OF TOOL
Proposed Budget
FY 2024-2025

	FY 2022-23 Actual	FY 2023-24 Actual	2024-2025 Budget	FY 2024-25 Actuals (as of 06/20/2025)	FY 2024-25 Projected	Proposed 2025-2026 Budget	Projected 2024-2025 vs Proposed 2025-2026
4800-G Interest Income- Municipal Security	$ 0.43	$ 2.35	$ 2.00	$ 1.77	$ 4.00	$ 2.00	-
4800-H Interest Income- Public Funds MM 9 (Bond Paving Project)	$ 13,928.53	$ 37,671.79	$ 15,000.00	$ 7,746.35	$ 7,946.00	$ 8,000.00	(7,000.00)
4800-I Interest Income- Public Funds MM 10 (Escrow Draw Account)	$ 2,242.90	$ 15,159.66	$ 7,000.00	$ 6,620.29	$ 9,420.00	$ 10,000.00	3,000.00
4800-J Interest Income- TexStar	$ 32,074.80	$ 49.76	$ 50.00	$ 27.06	$ 39.00	$ 50.00	-
4800-K Interest Income- Municipal Tech	$ 0.55	$ 0.74	$ 0.50	$ 0.24	$ 0.30	$ 0.50	-
4800-L Interest Earned - Park Construction Acct		$ 27,898.96	$ 7,500.00	$ 8,165.28	$ 8,565.00	$ 6,000.00	(1,500.00)
Total Interest Earned	**$ 75,569.87**	**$ 165,188.91**	**$ 97,802.50**	**$ 71,441.47**	**$ 95,791.30**	**$ 79,102.50**	**$ (18,700.00)**
4801-Credit Card Rebate			$ -	**$ 541.84**	**$ 812.76**	**$ 800.00**	800.00
4802-Gain on Sale of Vehicle			**$ 1,200.00**	**$ 1,200.00**			
TOTAL REVENUES	**$ 2,182,234.29**	**$ 3,034,289.31**	**$ 3,104,862.15**	**$ 3,034,798.18**	**$ 3,454,475.63**	**$ 3,257,914.74**	**$ 151,422.59**
Expenses							
5010-1 Accounting Services-Admin	$ 2,157.21	$ 3,798.85	$ 5,577.05	$ 4,142.50	$ 4,990.00	$ 5,700.00	122.95
5020-1 Advertising-Admin	$ 2,672.08	$ 4,876.95	$ 5,000.00	$ 3,670.35	$ 5,161.00	$ 5,200.00	200.00
5030-9 Animal Control	$ 14,464.50	$ 19,753.50	$ 25,000.00	$ 16,161.00	$ 21,036.00	$ 23,140.00	(1,860.00)
5045-1 Executive Auto Allowance	$ -	$ 4,800.12	$ 4,800.00	$ 3,507.78	$ 4,800.00	$ 4,800.00	-
							-
5050-1 Auto Fuel-Admin.	$ 215.11	$ -	$ -	$ -	$ -	$ -	-
5050-2 Auto Fuel-Police	$ 17,675.44	$ 27,869.63	$ 29,040.00	$ 19,363.02	$ 27,844.08	$ 15,600.00	(13,440.00)
5050-3 Auto Fuel-Maint	$ 5,236.35	$ 5,173.14	$ 6,000.00	$ 3,114.46	$ 4,647.00	$ 6,200.00	200.00
5050-6 Auto Fuel-Park	$ -	$ -	$ 3,000.00	$ 149.88	$ 225.00	$ 3,000.00	-
5050-8 Auto Fuel-Building/Code	$ 1,899.78	$ 2,290.60	$ 3,300.00	$ 1,296.99	$ 1,946.00	$ 3,000.00	(300.00)
Total Auto Fuel	**$ 25,026.68**	**$ 35,333.37**	**$ 41,340.00**	**$ 23,924.35**	**$ 34,662.08**	**$ 27,800.00**	**$ (13,540.00)**
5060-1 Audit Fees -Admin	$ 15,892.50	$ 57,000.00	$ 35,000.00	$ 49,862.73	$ 78,852.00	$ 60,000.00	25,000.00
5070-1 Bank Charges-Admin	$ 2,185.75	$ 5,423.44	$ 4,600.00	$ 4,481.31	$ 5,982.00	$ 6,000.00	1,400.00
5096-8 Unsafe Building Fund-Building	$ -	$ 14,390.37	$ 40,000.00	$ 24,686.10	$ 37,029.00	$ 40,000.00	-
5081-1b Park Misc Expenses				**$ 2,777.23**	**$ 2,777.23**	$ -	-
5082 Capital Expenditures							
5082a Emergency Sirens							-
5082b Maintenance Bgarn							-
5082c Police Department Building Remodel							-
Total Capital Expenditures	$ -	$ -	$ -	**$ -**	**$ -**	**$ -**	
5097-0 Computers,Software & Supplies-Multi	$ 108,859.84	$ 417.29	$ 200.00	$ -	$ 200.00	$ 200.00	-
5097-1 Computers,Software & Supplies-Admin	$ 2,572.18	$ 3,170.85	$ 3,700.00	$ 1,230.41	$ 1,834.00	$ 3,000.00	(700.00)
5097-2 Computers,Software & Supplies-Police	$ 105,588.66	$ 6,435.62	$ 6,000.00	$ 4,551.97	$ 6,000.00	$ 6,000.00	-
5097-3 Computers,Software & Supplies-Maint	$ 699.00	$ 1,089.47	$ 100.00	$ -	$ 100.00	$ 500.00	400.00
5097-4 MTF (FUND) Computers, Software & Supplies	$ -	$ 717.15	$ 2,000.00	$ 1,759.60	$ 1,000.00	$ 1,000.00	(1,000.00)
5097-8 Computers,Software & Supplies-Building/Code	$ -	$ 6,913.02	$ 6,000.00	$ 539.97	$ 810.00	$ 2,000.00	(4,000.00)
Total Computers,Software & Supplies	**$ 217,719.68**	**$ 18,743.40**	**$ 18,000.00**	**$ 8,081.95**	**$ 9,944.00**	**$ 12,700.00**	**$ (5,300.00)**
5101-0 Contract Services IT-Multi Dept	$ 30,850.74	$ 31,710.52	$ 30,000.00	$ 31,332.71	$ 39,405.00	$ 36,000.00	6,000.00
5102-0 Contract Services Acct-Multi Dept	$ 37,923.75	$ 53,945.00	$ 7,500.00	$ 4,256.25	$ 6,385.00	$ 5,500.00	(2,000.00)
5103-8 Permit and InspectBuilding/Code	$ 73,071.89	$ 69,069.06	$ 61,000.00	$ 40,926.73	$ 46,927.00	$ 50,000.00	(11,000.00)
5104-2 Contract Services PD-Police	$ 21,400.00	$ 38,625.00	$ 40,700.00	$ 29,897.91	$ 40,700.00	$ 40,700.00	-
5104-8 Contract Services -Building & Code	0	0	$ 7,000.00	$ 5,000.00	$ 5,000.00	$ 7,000.00	-
5120-4 Court Costs & Arrest Fees - Judicial (omnibase)	$ -	$ -	$ 1,500.00	$ 959.04	$ 1,440.00	$ 1,440.00	(60.00)
Court Costs (Inmate Housing Fees)	$ -	$ -	$ 3,000.00	$ 2,270.00	$ 3,400.00	$ 3,400.00	400.00
Court Costs (GHS Collections)	$ -	$ -	$ 20,000.00	$ 15,851.30	$ 23,700.00	$ 23,700.00	3,700.00
Court Costs (Bailiff Pay)	$ -	$ -	$ 1,000.00	$ 150.00	$ 125.00	$ 125.00	(875.00)
Court Costs (Due to Comptroller)	$ -	$ -	$ 146,000.00	$ 105,470.06	$ 158,250.00	$ 158,250.00	12,250.00
Total Court Costs	**$ -**	**$ -**	**$ 171,500.00**	**$ 124,700.40**	**$ 186,915.00**	**$ 186,915.00**	**$ 15,415.00**
5121-0 Admin GO Bond (Series 2020 JPMorgan Chase): Principal	$ 270,000.00	$ 282,368.75	$ 280,000.00	$ 280,000.00	$ 280,000.00	$ 280,000.00	-
5121-0 Admin GO Bond (Series 2020 JPMorgan) Int	$ -	$ -	$ 9,301.00	$ 5,567.50	$ 9,301.00	$ 5,633.00	(3,668.00)
5121-0 Admin CO Bond (Series 2020 Combo) Principal	$ 100,000.00	$ 139,367.50	$ 105,000.00	$ 105,000.00	$ 105,000.00	$ 110,000.00	5,000.00
5121-0 Admin CO Bond (Series 2020 Combo) Interest	$ -	$ -	$ 64,627.50	$ 32,865.00	$ 64,627.50	$ 62,370.00	(2,257.50)
Total Payments on GO/CO Bond	**$ 370,000.00**	**$ 421,736.25**	**$ 458,928.50**	**$ 423,432.50**	**$ 458,928.50**	**$ 458,003.00**	**$ (925.50)**
5122-0 General Debt Service-Multi Dept	$ -	$ -	$ 14,324.65	$ -	$ 400.00	$ 2,299.18	(12,025.47)

CITY OF TOOL Proposed Budget FY 2024-2025							
	FY 2022-23 Actual	FY 2023-24 Actual	2024-2025 Budget	FY 2024-25 Actuals (as of 06/20/2025)	FY 2024-25 Projected	Proposed 2025-2026 Budget	Projected 2024-2025 vs Proposed 2025-2026
5140-0 Dues & Subscriptions-Multi	$ -		$ -	$ -	$ -	$ 200.00	200.00
5140-1 Dues & Subscriptions-Admin.	$ 4,296.80	$ 4,562.26	$ 4,600.00	$ 4,876.30	$ 4,876.00	$ 5,000.00	400.00
5140-2 Dues & Subscriptions-Police	$ 2,443.47	$ 672.00	$ 750.00	$ 249.00	$ 700.00	$ 700.00	(50.00)
5140-4 MTF (FUND) Dues & Subscriptions-Judicial - Judicial/Court (MTF	$ -	$ 3,000.00	$ 3,500.00	$ 3,055.00	$ 3,555.00	$ 4,000.00	500.00
5140-8 Dues & Subscriptions-Build/Code	$ -	$ 15,345.00	$ 16,000.00	$ 15,711.00	$ 15,711.00	$ 16,500.00	500.00
Total Dues & Subscriptions	**$ 6,740.27**	**$ 23,579.26**	**$ 24,850.00**	**$ 23,891.30**	**$ 24,842.00**	**$ 26,400.00**	**$ 1,550.00**
5150-1 Election Expense	$ 4,512.11	$ 3,234.79	$ 3,500.00	$ 3,369.45	$ 3,369.45	$ 3,700.00	200.00
5160-1 Employee Benefits/Retirement-Admin	$ 5,331.70	$ 7,766.48	$ 12,472.48	$ 8,022.52	$ 12,470.00	$ 18,496.39	6,023.91
5160-2 Employee Benefits/Retirement-Police	$ 15,559.66	$ 20,819.05	$ 24,514.25	$ 16,401.18	$ 24,600.00	$ 37,209.95	12,695.70
5160-3 Employee Benefits/Retirement-Maint	$ 5,331.70	$ 6,090.37	$ 7,273.16	$ 4,728.82	$ 7,095.00	$ 10,688.57	3,415.41
5160-4 Employee Benefits/Retirement-Judicial/Court	$ 5,331.70	$ 1,911.48	$ 2,238.38	$ 1,393.62	$ 2,090.00	$ 3,299.16	1,060.78
5160-6 Employee Benefits/Retirement-Park	$ -	$ -	$ 1,045.15	$ 526.88	$ 789.00	$ 2,788.79	1,743.64
5160-8 Employee Benefits/Retirement-Build/Code	$ 1,455.38	$ 3,968.16	$ 5,131.66	$ 2,761.45	$ 4,145.00	$ 7,452.20	2,320.54
Total Employee Benefits/Retirement	**$ 33,010.14**	**$ 40,555.54**	**$ 52,675.08**	**$ 33,834.47**	**$ 51,189.00**	**$ 79,935.06**	**$ 27,259.98**
5170-0 Equipment Purchases-Multi	$ -	$ 1,000.00	$ 5,000.00	$ 1,197.47	$ 4,000.00	$ 4,000.00	(1,000.00)
5170-1 Equipment Purchases-Admin	$ 10,246.59	$ 6,985.27	$ 5,000.00	$ 1,627.51	$ 2,271.00	$ 4,000.00	(1,000.00)
5170-2 Equipment Purchases-Police	$ 3,762.96	$ 9,267.15	$ 10,000.00	$ 5,771.76	$ 10,000.00	$ 16,000.00	6,000.00
5170-3 Equipment Purchases-Maint.	$ 23,164.00	$ 16,682.05	$ 20,000.00	$ 15,455.17	$ 20,000.00	$ 13,000.00	(7,000.00)
5170-6 Equipment Purchases-Park	$ -	$ -	$ 18,000.00	$ 21,066.95	$ 21,066.95	$ -	(18,000.00)
5170-8 Equipment Purchases-Building/Code	$ 4,505.82	$ 2,845.87	$ 2,000.00	$ 1,132.87	$ -	$ 2,000.00	-
5170-9 Equipment Purchases-Animal Control	$ 2,187.81	$ -	$ 450.00	$ 4.75	$ 125.00	$ 200.00	(250.00)
5170-4 MSF Equipment Pur-Court-Municipal Security Fund	$ -	$ 1,776.96	$ 100.00	$ -	$ -	$ -	(100.00)
Total Equipment Purchases	**$ 43,867.18**	**$ 38,557.30**	**$ 60,550.00**	**$ 46,256.48**	**$ 57,462.95**	**$ 39,200.00**	**$ (21,350.00)**
5171-0 CITY EVENTS	$ 9,336.59	$ 15,858.66	$ 20,000.00	$ 9,094.14	$ 18,000.00	$ 5,000.00	(15,000.00)
5171-6 - HOT FUND Events - Park	$ -	$ -	$ 5,000.00	$ 5,380.26	$ 41,000.00	$ -	(5,000.00)
5174-6d HOT FUNDS Transfer to Park Events Fund	$ -	$ -	$ -	$ -	$ -	$ 39,000.00	39,000.00
Total HOT FUND Events	**$ 9,336.59**	**$ 15,858.66**	**$ 25,000.00**	**$ 14,474.40**	**$ 59,000.00**	**$ 44,000.00**	**$ (20,000.00)**
5172-6 Minor Tools	$ -	$ -	$ -	$ -	$ -	$ 300.00	300.00
5173-3 Equipment Rentals-Maint	$ -	$ -	$ 5,000.00	$ 326.48	$ 500.00	$ 12,000.00	7,000.00
5190-1 Filing/Notary Fees-Admin	$ -	$ 275.62	$ 400.00	$ 108.90	$ 163.00	$ 175.00	(225.00)
5200-0 HCAD Collections-Multi Dept	$ 29,471.35	$ 33,893.40	$ 48,865.00	$ 25,984.66	$ 48,865.00	$ 52,000.00	3,135.00
5210-2 Investigation/Test Expense	$ 220.42					$ 200.00	200.00
							-
5220-0 Insurance-Prop.&Liab-Multi	$ -	$ -	$ 3,300.00	$ 2,106.50	$ 2,810.00	$ 2,331.84	(968.16)
5220-1 Insurance-Prop.&Liab-Admin	$ 14,981.00	$ 5,443.50	$ 7,500.00	$ 5,522.75	$ 7,364.00	$ 4,643.07	(2,856.93)
5220-2 Insurance-Prop.&Liab-Police	$ 3,031.00	$ 6,819.00	$ 11,880.00	$ 5,432.25	$ 7,250.00	$ 7,250.00	(4,630.00)
5220-3 Insurance-Prop.&Liab-Maint	$ -	$ 3,810.00	$ 6,600.00	$ 3,809.50	$ 5,079.00	$ 5,071.00	(1,529.00)
5220-6 Insurance Prop & Liab-Parks	$ -	$ -	$ -	$ 348.00	$ 696.00	$ 1,348.00	1,348.00
Total Property Insurance	**$ 18,012.00**	**$ 16,072.50**	**$ 29,280.00**	**$ 17,219.00**	**$ 23,199.00**	**$ 20,643.91**	**$ (9,984.09)**
5225-1 Insurance/Auto-Admin	$ -	$ 296.00	$ -	$ -	$ -	$ -	
5225-2 Insurance/Auto-Police	$ -	$ 8,879.00	$ 11,200.00	$ 8,238.00	$ 10,950.00	$ 10,950.00	(250.00)
5225-3 Insurance/Auto- Maintenance	$ -	$ 1,420.00	$ 1,760.00	$ 1,346.25	$ 1,795.00	$ 1,912.00	152.00
5225-8 Insurance/Auto-Build & Code	$ -	$ 506.00	$ -	$ 704.75	$ 940.00	$ 1,006.00	1,006.00
Total Auto Insurance	**$ -**	**$ 11,101.00**	**$ 12,960.00**	**$ 10,289.00**	**$ 13,685.00**	**$ 13,868.00**	**$ 908.00**
Employee Insurance Benefits (Medical,Dental, Vision & Life)							
5230-1a Employee Medical Insurance-Admin	$ 18,297.37	$ 22,324.54	$ 29,460.00	$ 20,902.39	$ 29,460.00	$ 40,681.44	11,221.44
5230-1b Employee Dental & Vision Insurance-Admin	$ 824.01	$ 2,384.14	$ 2,500.00	$ 1,748.68	$ 2,500.00	$ 2,506.54	6.54
5230-1c Employee Life Insurance-Admin	$ 379.97	$ 322.80	$ 440.00	$ 272.60	$ 440.00	$ 340.80	(99.20)
Total Insurance Benefits-(Administration)	**$ 19,501.35**	**$ 25,031.48**	**$ 32,400.00**	**$ 22,923.67**	**$ 32,400.00**	**$ 43,528.78**	**$ 11,128.78**
5230-2a Employee Medical Insurance-Police	$ 45,348.70	$ 66,719.50	$ 62,500.00	$ 42,794.23	$ 62,500.00	$ 91,533.24	29,033.24
5230-2b Employee Dental & Vision Insurance-Police	$ 5,066.87	$ 5,204.49	$ 4,900.00	$ 2,663.80	$ 3,995.00	$ 5,360.04	460.04
5230-2c Employee Life Insurance-Police	$ 703.74	$ 813.54	$ 975.00	$ 629.18	$ 945.00	$ 766.80	(208.20)
Total Insurance Benefits (Police Dept)	**$ 51,119.31**	**$ 72,737.53**	**$ 68,375.00**	**$ 46,087.21**	**$ 67,440.00**	**$ 97,660.08**	**$ 29,285.08**
5230-3a Employee Medical Insurance-Maint.	$ 20,324.91	$ 20,292.45	$ 22,300.00	$ 16,053.09	$ 22,300.00	$ 30,511.08	8,211.08
5230-3b Employee Dental & Vision Insurance-Maint.	$ 1,863.93	$ 1,790.46	$ 1,840.00	$ 1,221.36	$ 1,840.00	$ 1,786.68	(53.32)
5230-3c Employee Life Insurance-Maint.	$ 830.32	$ 803.04	$ 1,320.00	$ 456.08	$ 1,320.00	$ 255.60	(1,064.40)
Total Insurance Benefits-(Maintenance Dept)	**$ 23,019.16**	**$ 22,885.95**	**$ 25,460.00**	**$ 17,730.53**	**$ 25,460.00**	**$ 32,553.36**	**$ 7,093.36**
5230-4a Employee Medical Insurance-Judicial	$ 6,774.97	$ 13,603.17	$ 7,650.00	$ 6,701.28	$ 10,799.64	$ 10,170.36	2,520.36
5230-4b Employee Dental & Vision Insurance-Judicial	$ 1,292.32	$ 1,886.61	$ 1,790.00	$ 652.10	$ 610.68	$ 610.68	(1,179.32)

CITY OF TOOL
Proposed Budget
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	FY 2022-23 Actual	FY 2023-24 Actual	2024-2025 Budget	FY 2024-25 Actuals (as of 06/20/2025)	FY 2024-25 Projected	Proposed 2025-2026 Budget	Projected 2024-2025 vs Proposed 2025-2026
5230-4c Employee Life Insurance-Judicial	246.96	246.96	330.00	47.01	330.00	250.00	(80.00)
Total Insurance Benefits-(Municipal Court)	**8,314.25**	**15,736.74**	**9,770.00**	**7,400.39**	**11,740.32**	**11,031.04**	**1,261.04**
5230-6a Employee Medical Insurance-Parks	-	-	8,240.00	632.31	948.00	10,170.36	1,930.36
5230-6b Employee Dental & Vision Insurance-Parks	-	-	460.00	50.89	75.00	610.68	150.68
5230-6c Employee Life Insurance-Parks	-	-	110.00	38.92	58.50	233.52	123.52
Total Insurance Benefits-(Parks)	**-**	**-**	**8,810.00**	**722.12**	**1,081.50**	**11,014.56**	**2,204.56**
5230-8a Employee Medical Insurance-Build/Code	4,514.05	6,764.15	12,480.00	5,292.56	7,940.00	20,340.72	7,860.72
5230-8b Employee Dental & Vision Insurance-Build/Code	383.11	1,058.43	1,990.00	1,477.22	2,215.00	1,745.52	(244.48)
5230-8c Employee Life Insurance-Build/Code	35.50	872.51	900.00	699.36	1,050.00	170.40	(729.60)
Total Insurance Benefits-(Building & Code Enforcement)	**4,932.66**	**8,695.09**	**15,370.00**	**7,469.14**	**11,205.00**	**22,256.64**	**6,886.64**
5250-1 Workers Comp Insurance-Admin.	20,404.00	694.48	770.00	676.00	863.50	863.50	93.50
5250-2 Workers Comp Insurance-Police	-	10,029.94	11,000.00	9,849.00	12,580.50	12,580.50	1,580.50
5250-3 Workers Comp Insurance-Maint.	-	5,126.97	5,500.00	5,019.00	6,411.00	6,411.00	911.00
5250-8 Workers Comp Insurance-Building/Code	-	604.61	770.00	488.50	624.00	624.00	(146.00)
Total Workers Comp Insurance	**20,404.00**	**16,456.00**	**18,040.00**	**16,032.50**	**20,479.00**	**20,479.00**	**2,439.00**
5263 Interest Expense	85,891.00	38,432.50	-	-	-	-	-
5264 - 2a - Vehicle Loan Interest - Police -Tahoes (3)	-	6,486.39	6,217.36	4,772.84	6,217.36	5,366.18	(851.18)
5264-2b Vehicle Loan Prin- Police-Tahoes	-	-	29,749.98	22,202.59	29,749.98	30,597.82	847.84
5264 - 8a - Vehicle Loan Interest - Code Enf.	-	-	1,793.91	1,290.96	1,793.91	2,227.61	433.70
5264-8b Vehicle Loan Prin- Code Enf.	-	-	6,243.93	4,617.18	6,243.93	5,649.91	(594.02)
5264-2c Vehicle Loan Payment-Electric Vehicles	-	-	-	-	-	18,000.00	18,000.00
Total Vehicle Loan Payments	**-**	**6,486.39**	**44,005.18**	**32,883.57**	**44,005.18**	**61,841.52**	**(3.34)**
5265-0 Janitorial/Cleaning-Multi Dept	-	4,446.03	5,500.00	3,913.48	5,350.00	6,000.00	500.00
5265-1 Janitorial/Cleaning-Admin	3,876.84	959.58	-	-	-	-	-
5265-6 Janitorial/Cleaning-Park	-	-	2,500.00	1,493.37	2,025.00	2,500.00	-
Total Janitorial Cleaning	**3,876.84**	**5,405.61**	**8,000.00**	**5,406.85**	**7,375.00**	**8,500.00**	**500.00**
5270-4 MJF (FUND) Juror Fees - Judicial/Court	**-**	**2,293.00**	**2,000.00**	**100.00**	**500.00**	**2,000.00**	-
5290-1 Lease Equipment Expense-Admin	**80.82**	**328.54**	**7,124.27**	**1,241.66**	**4,804.00**	**11,000.00**	3,875.73
5300-1 Legal Fees-Admin	13,461.69	17,859.64	12,500.00	10,749.40	15,299.00	12,500.00	-
5300-4 Legal Fees-Judicial	9,836.02	24,914.96	24,000.00	15,342.07	23,013.11	25,000.00	1,000.00
5300-10 Legal Fees-Council/Mayor	-	4,581.07	2,000.00	2,750.00	2,750.00	3,000.00	1,000.00
Total Legal Fees	**23,297.71**	**47,355.67**	**38,500.00**	**28,841.47**	**41,062.11**	**40,500.00**	**1,000.00**
5301-2 Police-LEOSE	**1,390.00**	**2,085.00**	**695.00**	**-**	**-**	**1,000.00**	305.00
5302-0 Marketing-Multi HOT	-	3,000.00	3,000.00	-	-	3,000.00	-
5302-1 Marketing-Admin	-	-	120.00	65.21	98.00	100.00	(20.00)
5302-6 Marketing-Park	-	-	3,000.00	-	-	3,000.00	-
5302-10 Marketing-Council/Mayor	-	483.06	3,000.00	866.30	1,300.00	1,000.00	(2,000.00)
Total Marketing	-	**3,483.06**	**9,120.00**	**931.51**	**1,398.00**	**7,100.00**	**(2,020.00)**
5305- 2- MTPF Public Awareness & Education - Police	**-**	**-**	**2,000.00**	**-**	**-**	**-**	(2,000.00)
5320-0 Maintenance Building-Multi Dept	-	7,174.23	15,000.00	6,681.77	9,725.00	10,000.00	(5,000.00)
5320-1 Maintenance Building-Admin	143,750.62	2,186.22	2,000.00	1,736.89	2,605.34	2,700.00	700.00
Total Building Maintenance	**143,750.62**	**9,360.45**	**17,000.00**	**8,418.66**	**12,330.34**	**12,700.00**	**(4,300.00)**
5330-1 Maintenance-Equipment-Admin	219.45						
5330-2 Maintenance-Equipment-Police	15,468.83	7,305.79	10,000.00	5,954.00	8,000.00	10,000.00	-
5330-3 Maintenance-Equipment-Maint	4,963.35	11,240.41	6,000.00	441.10	655.00	6,000.00	-
5330-6 Maintenance-Equipment-Park	-	-	6,000.00	-	-	6,000.00	-
Total Equipment Maintenance	**20,651.63**	**18,546.20**	**22,000.00**	**6,395.10**	**8,655.00**	**22,000.00**	**-**
5335-0 Maintenance - CITY PARK	**1,100.00**	**44,966.07**	**-**	**596.73**	**900.00**	**-**	-
5336-6 Park Grounds	**-**	**-**	**5,500.00**	**2,046.34**	**3,075.00**	**5,500.00**	-
5340-1 Maintenance-Vehicle-Admin	134.21	2.00	-	-	-	-	-
5340-2 Maintenance-Vehicle-Police	10,175.34	14,301.06	12,000.00	5,220.89	7,250.00	12,000.00	-
5340-3 Maintenance-Vehicle-Maint	3,992.56	2,929.39	800.00	1,527.80	1,527.80	2,000.00	1,200.00
5340-8 Maintenance-Vehicle-Building/Code	611.64	4,397.86	3,000.00	1,170.71	1,756.00	2,500.00	(500.00)
5340-9 Maintenance-Vehicle-	521.00	363.76	1,000.00	-	500.00	500.00	(500.00)
Total Vehicle Maintenance	**15,434.75**	**21,994.07**	**16,800.00**	**7,919.40**	**11,033.80**	**17,000.00**	**200.00**

CITY OF TOOL
Proposed Budget
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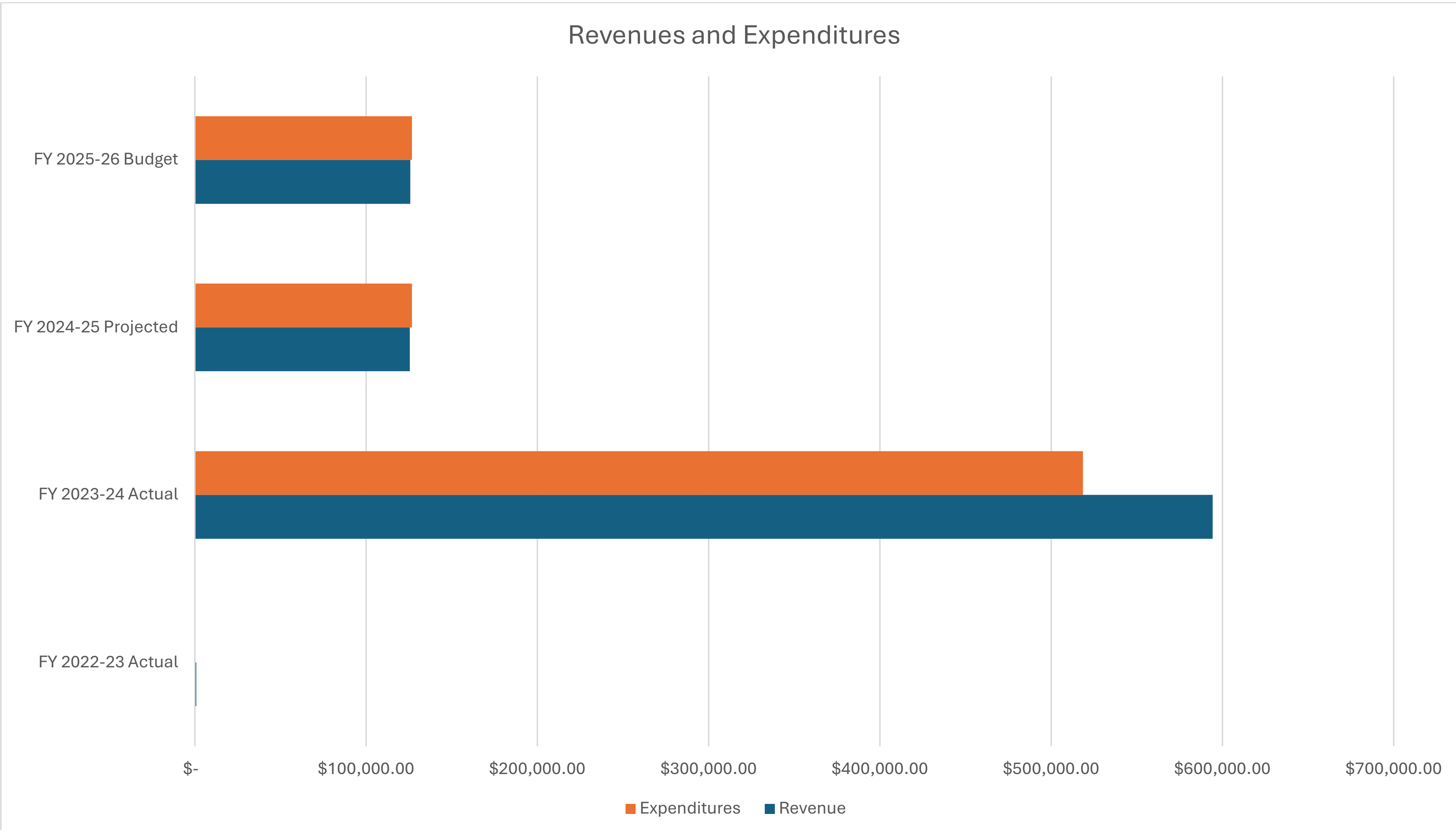
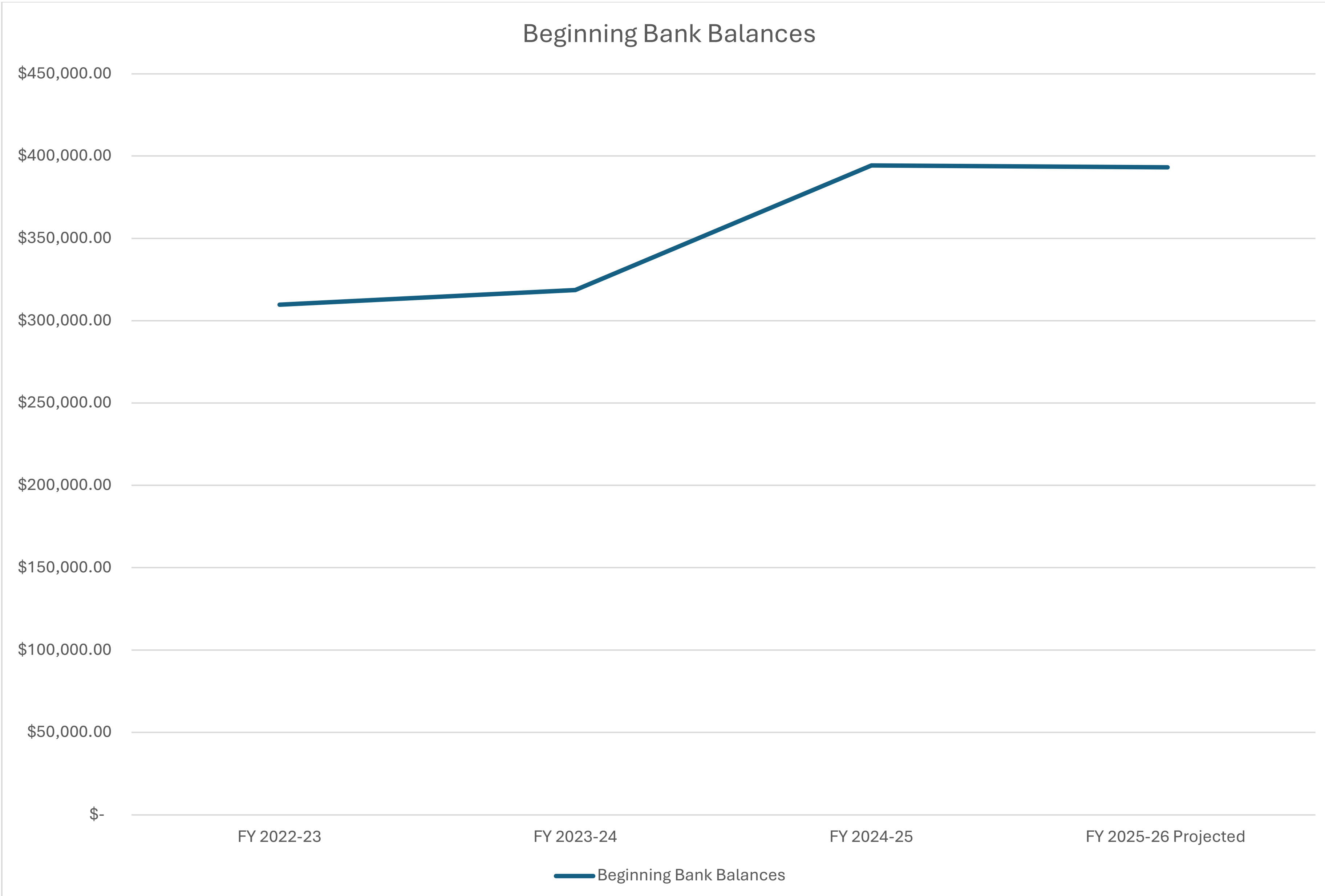
	FY 2022-23 Actual	FY 2023-24 Actual	2024-2025 Budget	FY 2024-25 Actuals (as of 06/20/2025)	FY 2024-25 Projected	Proposed 2025-2026 Budget	Projected 2024-2025 vs Proposed 2025-2026
5350-3 Maintenance-Road Materials	**$ 16,627.32**	**$ 25,520.35**	**$ 41,300.00**	**$ 876.71**	**$ 21,074.00**	**$ 41,000.00**	(300.00)
5355-1 Meals-Admin	**$ 375.11**	**$ 830.01**	**$ 2,000.00**	**$ 1,412.15**	**$ 1,725.00**	**$ 2,000.00**	-
5357-0 Employee Recognition/Events	**$ -**	**$ -**	**$ 2,000.00**	**$ 1,939.68**	**$ 2,000.00**	**$ 3,000.00**	1,000.00
5358-0 HR/Employee Procurement Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300.00**	300.00
5366-8 Neighborhood Infrastructure Reinvestment-Building& Code	**$ -**	**$ 7,068.33**	**$ 5,000.00**	**$ 3,540.49**	**$ 5,258.00**	**$ 5,000.00**	-
5370-1 Office Supplies-Admin	$ 14,250.30	$ 4,320.97	$ 4,300.00	$ 2,829.40	$ 3,750.00	$ 4,300.00	-
5370-2 Office Supplies-Police	$ 1,047.80	$ 1,349.57	$ 1,300.00	$ 467.38	$ 560.00	$ 1,000.00	(300.00)
5370-3 Office Supplies-Maint.	$ 311.42	$ 150.17	$ 350.00	$ 305.93	$ 500.00	$ 500.00	150.00
5370-4 Office Supplies-Judicial	$ 626.88	$ 1,404.65	$ 1,000.00	$ 588.38	$ 1,400.00	$ 1,400.00	400.00
5370-6 Office Supplies-Park	$ -	$ -	$ 50.00	$ 185.00	$ 185.00	$ 185.00	135.00
5370-8 Office Supplies-Building/Code	$ 836.93	$ 1,106.18	$ 1,000.00	$ 426.09	$ 461.00	$ 1,000.00	-
5370-9 Office Supplies--Animal Control	$ 70.50	$ 146.07	$ 200.00	$ 72.01	$ 108.00	$ 100.00	(100.00)
5370-10 Office Supplies-Council/Mayor	$ 63.63	$ -	$ 400.00	$ 115.59	$ 175.00	$ 250.00	(150.00)
5371-0 Building Supplies	$ -	$ -	$ 5,300.00	$ 6,213.19	$ 8,550.00	$ 5,000.00	(300.00)
5372-6 Recreational Items	$ -	$ -	$ -	$ -	$ -	$ -	
5373-3 Signs, Posts, Hardware-Maint						$ 1,000.00	1,000.00
5373-6 Signs, Posts, Hardware-Parks	$ -	$ -	$ -	$ -	$ -	$ 100.00	100.00
Total Supplies	**$ 17,207.46**	**$ 8,477.61**	**$ 13,900.00**	**$ 11,202.97**	**$ 15,689.00**	**$ 14,835.00**	**$ 935.00**
5379-6 Special Events	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
5380-1 Postage-Admin.	$ 2,685.93	$ 1,941.24	$ 1,400.00	$ 306.75	$ 460.00	$ 500.00	(900.00)
5380-2 Postage-Police	$ 28.99	$ 43.80	$ 55.00	$ 15.00	$ 50.00	$ 60.00	5.00
5380-3 Postage-Maint.	$ 701.41	$ 430.97	$ 150.00	$ -	$ -	$ -	(150.00)
5380-4 Postage-Judicial	$ -	$ 700.00	$ 600.00	$ 303.00	$ 454.50	$ 700.00	100.00
5380-8 Postage - Build/Code	$ -	$ 1,200.00	$ 2,200.00	$ 550.00	$ 825.00	$ 1,300.00	(900.00)
Total Postage	**$ 3,416.33**	**$ 4,316.01**	**$ 4,405.00**	**$ 1,174.75**	**$ 1,789.50**	**$ 2,560.00**	**$ (1,845.00)**
5390-1 Records Management-Admin	$ 482.00	$ 1,171.39	$ 1,800.00	$ 1,500.00	$ 2,010.00	$ 4,040.00	2,240.00
5390-2 Records Management-Police	$ 5,212.88	$ 811.00	$ 350.00	$ -	$ 350.00	$ -	(350.00)
Total Records Management	**$ 5,694.88**	**$ 1,982.39**	**$ 2,150.00**	**$ 1,500.00**	**$ 2,360.00**	**$ 4,040.00**	**$ 1,890.00**
5400-1 Printing- Admin.	$ 2,957.38	$ 3,351.18	$ 3,700.00	$ 2,412.45	$ 3,196.00	$ -	(3,700.00)
5400-2 Printing - Police	$ -	$ 119.00	$ 150.00	$ -	$ 150.00	$ 3,300.00	3,150.00
5400-4 MTF Printing - Judicial (MTF FUND)	$ -	$ -	$ 80.00	$ -	$ -	$ -	(80.00)
Total Printing	**$ 2,957.38**	**$ 3,470.18**	**$ 3,930.00**	**$ 2,412.45**	**$ 3,346.00**	**$ 3,300.00**	**$ (630.00)**
5430 Salaries							
5430-1 Salaries-Admin	$ 63,061.51	$ 177,711.79	$ 249,449.51	$ 181,474.82	$ 249,450.00	$ 257,251.64	7,802.13
5430-2 Salaries-Police	$ 374,191.50	$ 461,372.51	$ 490,284.90	$ 371,623.56	$ 490,280.00	$ 517,523.60	27,238.70
5430-3 Salaries-Maint	$ 138,128.09	$ 136,502.69	$ 150,463.22	$ 107,419.06	$ 150,460.00	$ 148,658.86	(1,804.36)
5430-4 Salaries-Other-Judicial	$ 39,019.90	$ 41,519.85	$ 44,767.59	$ 31,580.84	$ 44,765.00	$ 45,885.44	1,117.85
5430-6 Salaries-Park	$ -	$ -	$ 24,902.99	$ 9,978.95	$ 14,968.50	$ 38,787.05	13,884.06
5430-8 Salaries-Building/Code-	$ 42,027.54	$ 92,429.77	$ 102,633.17	$ 65,449.74	$ 98,175.00	$ 103,646.67	1,013.50
5430-10 Salaries-Council/Mayor	$ -	$ 2,200.00	$ 1,200.00	$ 900.00	$ 1,200.00	$ 1,200.00	-
Total 5430 Salaries	**$ 656,428.54**	**$ 911,736.61**	**$ 1,063,701.38**	**$ 768,426.97**	**$ 1,049,298.50**	**$ 1,112,953.26**	**$ 49,251.88**
5460-0 Tel/Internet-Multi Dept.	$ -	$ 11,140.47	$ 13,400.00	$ 9,073.84	$ 12,750.00	$ 13,000.00	(400.00)
5460-1 Tel/Internet-Admin.	$ 12,563.58	$ 2,553.29	$ 3,300.00	$ 1,893.36	$ 2,520.00	$ 2,600.00	(700.00)
5460-2 Tel/Internet-Police	$ 3,375.72	$ 3,865.43	$ 4,300.00	$ 3,877.17	$ 4,300.00	$ 4,730.00	430.00
5460-3 Tel/Internet-Maint.	$ 471.95	$ 1,003.36	$ 1,375.00	$ 763.15	$ 1,018.00	$ 1,100.00	(275.00)
5460-8 Tel/Internet-Building/Code	$ 945.90	$ 1,391.03	$ 1,600.00	$ 988.06	$ 1,317.00	$ 1,448.70	(151.30)
5460-9 Tel/Internet-Animal Control	$ -	$ 16.50	$ -	$ -	$ -	$ -	-
Total Telephone/Internet	**$ 17,357.15**	**$ 19,970.08**	**$ 23,975.00**	**$ 16,595.58**	**$ 21,905.00**	**$ 22,878.70**	**$ (1,096.30)**
5470-1 Travel-Admin	$ -	$ 464.57	$ 2,000.00	$ 542.15	$ 813.00	$ 2,000.00	-
5470-2 Travel-Police	$ 80.35	$ 1,007.63	$ 800.00	$ 124.85	$ 800.00	$ 1,320.00	520.00
5470-3 Travel-Maint.	$ 39.61	$ -	$ 150.00	$ -	$ 50.00	$ 100.00	(50.00)
5470-4 Travel-Judicial	$ 184.36	$ 96.67	$ 200.00	$ 838.33	$ 558.21	$ 900.00	700.00
5470-8 Travel-Building/Code	$ 207.91	$ 872.42	$ 1,200.00	$ 151.60	$ 227.00	$ 1,200.00	-
5470-9 Travel-Animal Control	$ 38.89	$ 31.43	$ 100.00	$ -	$ 100.00	$ 100.00	-
5470-10 Travel-Council/Mayor	$ -	$ -	$ 250.00	$ -	$ -	$ -	(250.00)
Total Travel	**$ 551.12**	**$ 2,472.72**	**$ 4,700.00**	**$ 1,656.93**	**$ 2,548.21**	**$ 5,620.00**	**$ 1,170.00**
5480-1 Training/Education Expense-Admin.	$ 2,640.77	$ 1,575.35	$ 6,000.00	$ 1,629.88	$ 2,445.00	$ 7,000.00	1,000.00
5480-2 Training/Education Expense-Police	$ 1,402.00	$ 1,297.00	$ 4,000.00	$ 1,752.00	$ 1,500.00	$ 4,000.00	-
5480-3 Training/Education Expense-Maint	$ -	$ -	$ 500.00	$ -	$ -	$ -	(500.00)
5480-4 Training/Education Expense-Judicial	$ 140.00	$ 330.00	$ 1,000.00	$ 910.00	$ 910.00	$ 1,000.00	-
5480-8 Training/Education Expense-Building/Code	$ 1,835.00	$ 2,428.00	$ 5,000.00	$ 1,149.00	$ 1,723.50	$ 1,800.00	(3,200.00)

CITY OF TOOL
Proposed Budget
FY 2024-2025

	FY 2022-23 Actual	FY 2023-24 Actual	2024-2025 Budget	FY 2024-25 Actuals (as of 06/20/2025)	FY 2024-25 Projected	Proposed 2025-2026 Budget	Projected 2024-2025 vs Proposed 2025-2026
5480-9 Training/Education Expense-Animal Control	$ 150.00	$ 300.00	$ 300.00	$ -	$ 300.00	$ 300.00	-
5480-10 Training/Education Expense-Council/Mayor	$ -	$ -	$ 500.00	$ 79.00	$ 120.00	$ 200.00	(300.00)
Total Training/Education	**$ 6,167.77**	**$ 5,930.35**	**$ 17,300.00**	**$ 5,519.88**	**$ 6,998.50**	**$ 14,300.00**	**$ (2,700.00)**
5490-2 Uniforms-Police	$ 7,456.92	$ 2,606.26	$ 3,000.00	$ 1,701.36	$ 2,550.00	$ 2,500.00	(500.00)
5490-3 Uniforms-Maint	$ 899.81	$ 971.10	$ 2,550.00	$ 2,255.19	$ 3,240.00	$ 2,500.00	(50.00)
5490-4 Uniforms-Court	$ -	$ -	$ 250.00	$ -	$ -	$ 250.00	-
5490-6 Uniforms-Park	$ -	$ -	$ 300.00	$ 103.50	$ 140.00	$ 520.00	220.00
5490-8 Uniforms-Building/Code	$ 229.00	$ 286.97	$ 250.00	$ -	$ -	$ 800.00	550.00
5490-9 Uniforms-Animal Control	$ -	$ 60.00	$ 1,000.00	$ 290.43	$ 376.00	$ 1,040.00	40.00
Total Uniforms	**$ 8,585.73**	**$ 3,924.33**	**$ 7,350.00**	**$ 4,350.48**	**$ 6,306.00**	**$ 7,610.00**	**$ 260.00**
5500-0 Utilities/Electricity-Multi Dept	$ 957.21	$ 9,674.63	$ 14,300.00	$ 8,738.49	$ 11,650.00	$ 12,800.00	(1,500.00)
5500-1 Utilities/Administration	$ 10,026.59						
5500-3 Utilities/Electricity-Maint	$ 711.58	$ 465.16	$ 700.00	$ 513.38	$ 690.00	$ 759.00	59.00
5500-6 Utilities/Electricity-Park	$ -	$ -	$ 7,000.00	$ 1,140.60	$ 1,320.00	$ 7,000.00	-
Total Electricity	**$ 11,695.38**	**$ 10,139.79**	**$ 22,000.00**	**$ 10,392.47**	**$ 13,660.00**	**$ 20,559.00**	**$ (1,441.00)**
5510-0 Utilities/Water-Multi Dept-Multi Dept.	$ -	$ 80.00	$ 4,400.00	$ 3,678.76	$ 5,500.00	$ 5,000.00	600.00
5510-1 Utilities/Water-Admin	$ 2,092.46	$ 2,711.68	$ -	$ -	$ -	$ -	-
5510-3 Utilities/Water-Maint	$ 795.01	$ 730.70	$ -	$ 80.00	$ 120.00	$ 132.00	132.00
5510-6 Utilities/Water-Park	$ -	$ -	$ 4,500.00	$ 3,440.63	$ 5,160.00	$ 5,676.00	1,176.00
Total Water Utilities	**$ 2,887.47**	**$ 3,522.38**	**$ 8,900.00**	**$ 7,199.39**	**$ 10,780.00**	**$ 10,808.00**	**$ 1,908.00**
5540-0 Website-Multi Dept.	**$ 922.81**	**$ 2,043.40**	**$ 4,200.00**	**$ 3,263.40**	**$ 4,200.00**	**$ 3,600.00**	(600.00)
							-
6500-1 Payroll Taxes - Admin	$ 9,774.46	$ 13,688.57	$ 21,955.96	$ 14,182.15	$ 15,465.90	$ 20,580.13	(1,375.83)
6500-2 Payroll Taxes- Police	$ 29,786.05	$ 35,652.87	$ 44,028.49	$ 29,298.45	$ 43,945.00	$ 41,401.89	(2,626.60)
6500-3 Payroll Taxes- Maint	$ 9,042.89	$ 10,469.44	$ 14,546.32	$ 8,406.57	$ 12,609.00	$ 11,892.71	(2,653.61)
6500-4 Payroll Taxes- Judicial	$ 2,996.25	$ 10,469.44	$ 4,476.76	$ 2,478.95	$ 3,720.00	$ 4,588.54	111.78
6500-6 Payroll Taxes- Park	$ -	$ -	$ 2,690.30	$ 842.58	$ 1,264.50	$ 3,878.71	1,188.41
6500-8 Payroll Taxes- Building/Code	$ 3,005.22	$ 7,176.13	$ 9,263.21	$ 5,154.70	$ 7,750.00	$ 10,364.67	1,101.46
Total Payroll Taxes	**$ 54,604.87**	**$ 77,456.45**	**$ 96,961.04**	**$ 60,363.40**	**$ 84,754.40**	**$ 92,706.64**	**$ (4,254.40)**
Total Expenditures Before Transfer	**$ 2,186,778.26**	**$ 2,411,181.24**	**$ 2,891,592.15**	**$ 2,081,646.92**	**$ 2,688,188.57**	**$ 3,057,914.73**	**$ 93,879.90**
9990-0 GF Transfer to CIP Fund-Multi Dept.	**$ -**	**$ 200,000.00**	**$ 200,000.00**	**$ 200,000.00**	**$ 200,000.00**	**$ 200,000.00**	**$ -**
Total Expenditures	**$ 2,186,778.26**	**$ 2,611,181.24**	**$ 3,091,592.15**	**$ 2,281,646.92**	**$ 2,888,188.57**	**$ 3,257,914.73**	**$ 93,879.90**
Total Increase (Decrease) to Fund Balance	**$ (4,543.97)**	**$ 423,108.07**	**$ 13,270.00**	**$ 753,151.26**	**$ 566,287.06**	**$ 0.00**	**$ 57,542.68**

Fund Balance 03 – Emergency Fund




Beginning Bank Balances
$450,000.00
$400,000.00
$350,000.00
$300,000.00
$250,000.00
$200,000.00
$150,000.00
$100,000.00
$50,000.00
$-
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26 Projected
Beginning Bank Balances

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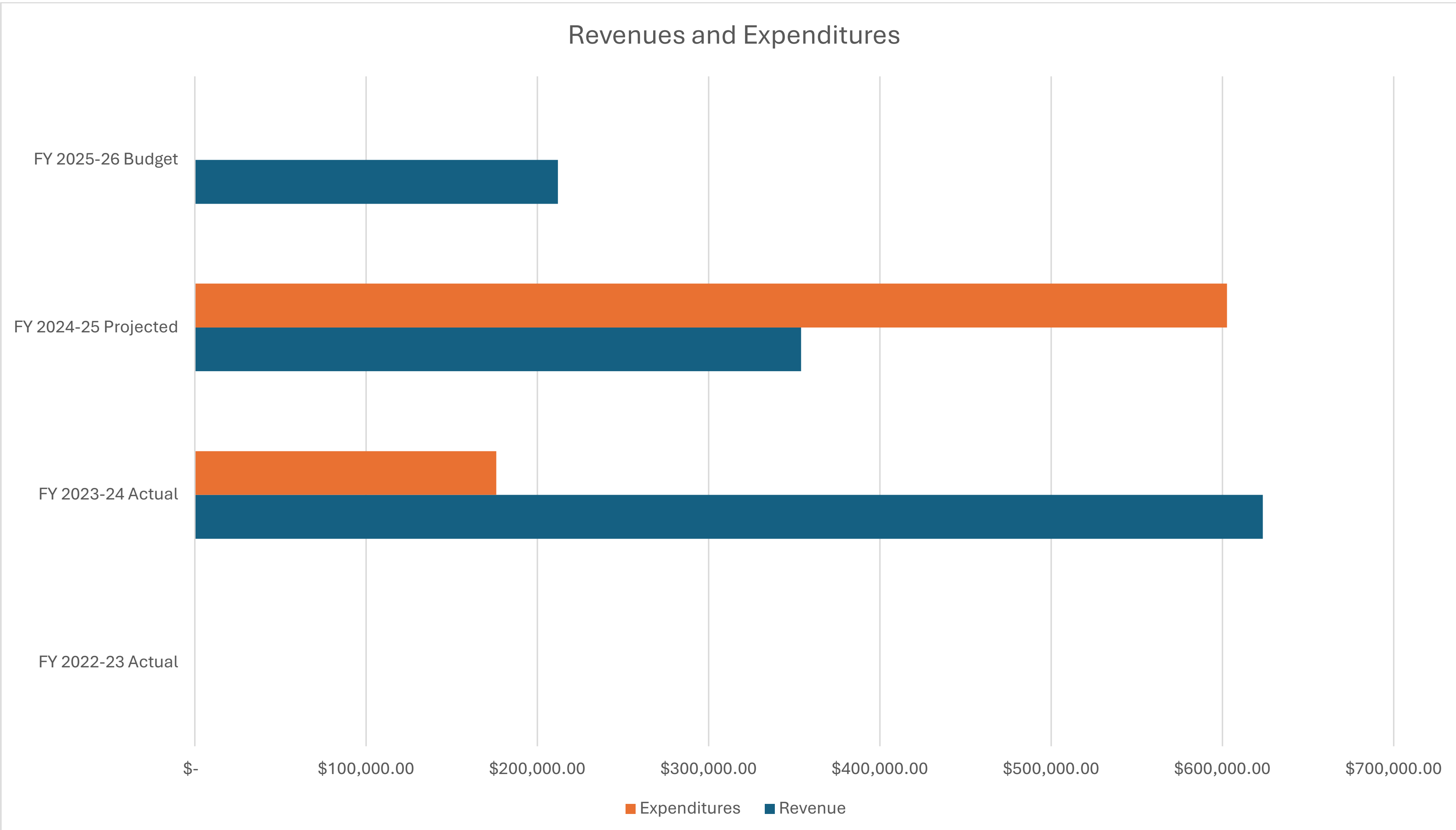
FUND BALANCE SUMMARY
02-EMERGENCY FUND

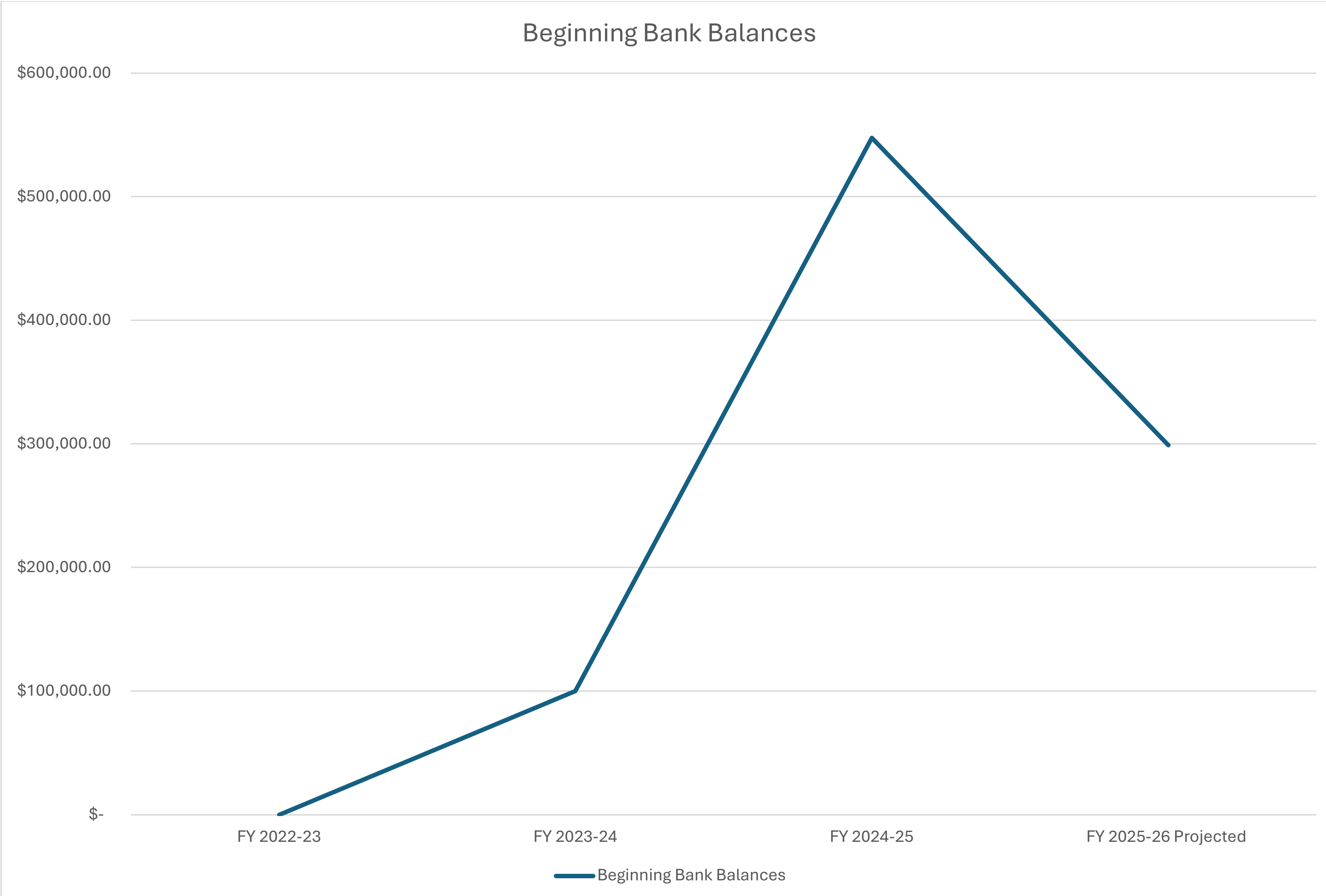
Account Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
BEGINNING FUND BALANCE	$ 309,784.67	$ 318,557.47	$ 394,254.08	$ 389,099.09
REVENUE	$ 8,772.80	$ 594,264.10	$ 125,635.31	$ 13,000.00
EXPENDITURES	$ -	$ 518,567.49	$ 130,790.30	$ -
ENDING BALANCE	$ 318,557.47	$ 394,254.08	$ 389,099.09	$ 402,099.09

PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - EMERGENCY FUND

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget	Comments
Revenues					
4800-C Interest Income- Emergency Fund	$ 8,772.80	$ 20,649.63	$ 19,174.00	$ 13,000.00	
General Fund Overages from Previous FY	$ -	$ 573,614.47	$ 106,461.31	$ -	Transfer per Council Meetings in Dec.-Jan. of FY 25-26
Net Revenue	$ 8,772.80	$ 594,264.10	$ 125,635.31	$ 13,000.00	
Expenditures					
Misc. Park Expenses	$ -	$ -	$ -	$ -	
Events	$ -	$ -	$ -	$ -	
Equipment Purchases	$ -	$ 15,447.62			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
Emergency Sirens			$ 126,290.30		Transfer per Council Meetings in Feb-Mar of FY 25
Tree Trimming			$ 4,500.00		Transfer per Council Meetings Oct 2024
Net Expenditures	$ -	$ 518,567.49	$ 130,790.30	$ -	
Increase (Decrease) to Fund Balance	$ 8,772.80	$ 75,696.61	$ (5,154.99)	$ 13,000.00	

Fund Balance 03 – Capital Improvement Fund





Beginning Bank Balances
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
$100,000.00
$-
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26 Projected
Beginning Bank Balances

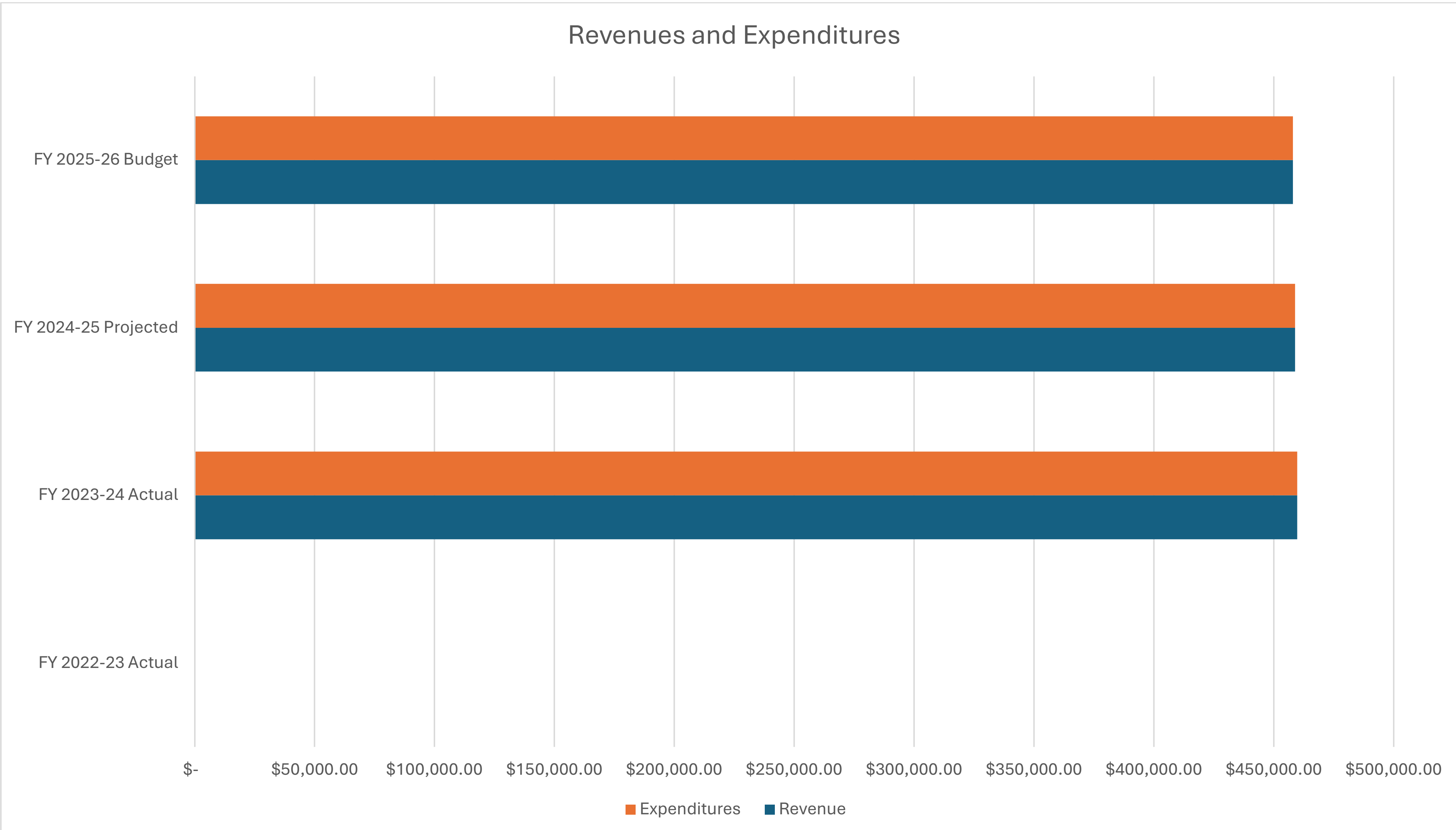
FUND BALANCE SUMMARY
CAPITAL IMPROVEMENT PROGRAM FUND

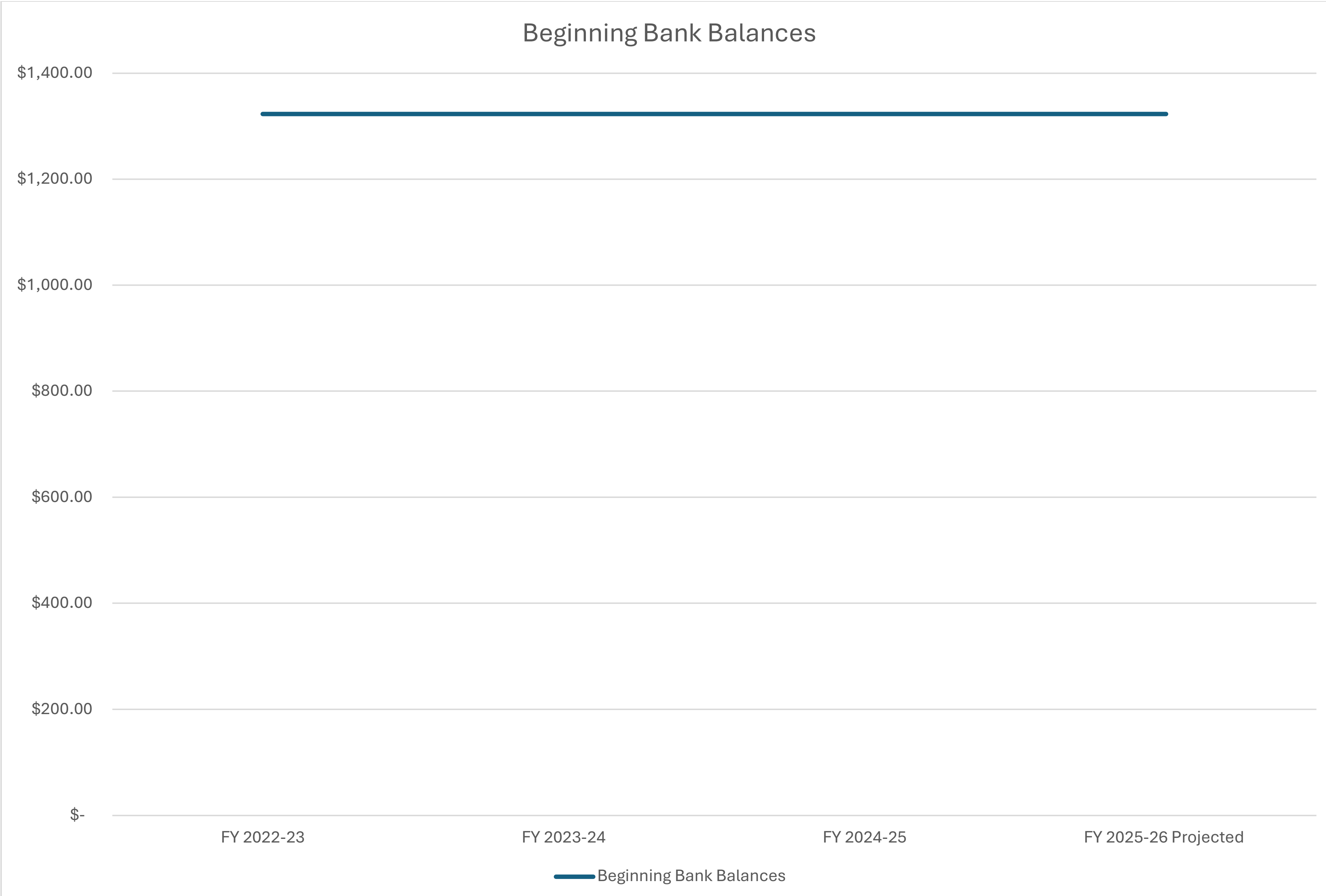
Account Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
BEGINNING FUND BALANCE	$ -	$ 100,014.60	$ 547,550.36	$ 298,816.60
REVENUE	$ -	$ 623,579.94	$ 354,000.00	$ 212,000.00
EXPENDITURES	$ -	$ 176,044.18	$ 602,733.76	$ -
ENDING BALANCE	$ -	$ 547,550.36	$ 298,816.60	$ 510,816.60

PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - CAPITAL IMPROVEMENT FUND

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget	Comments
Revenues					
4800-B Interest Income- Capitol Improvement	$ -	$ 20,460.07	$ 20,000.00	$ 12,000.00	
General Fund Rollover from previous FY's	$ -	$ 275,000.00	$ 134,000.00	$ -	Rollover General Fund $ from previous Fiscal Years
Transfer from Emergency Fund	$ -	$ 128,119.87	$ -	$ -	Council action from January 2024
9990 GF Transfer to CIP Fund	$ -	$ 200,000.00	$ 200,000.00	$ 200,000.00	Usually transferred in the summers of Fiscal Years
Net Revenue	$ -	$ 623,579.94	$ 354,000.00	$ 212,000.00	
Expenditures					
Purchase of Land	$ -	$ 500.00	$ -	$ -	Difference to be placed into CIP from July Reg. Meeting
GF Transfer for Park Improvements	$ -	$ -	$ -	$ -	
City Hall Construction	$ -	$ 175,544.18	$ 84,955.68	$ -	
Construction of Maintenance Barn	$ -	$ -	$ 447,778.08		Approved by Council Mar-Apr 2025
Police Deparrtment			$ 70,000.00		Approved by Council Mar-Apr 2025
Net Expenditures	$ -	$ 176,044.18	$ 602,733.76	$ -	
Increase (Decrease) to Fund Balance	$ -	$ 447,535.76	$ (248,733.76)	$ 212,000.00	

Fund Balance 04 – Interest & Sinking Fund




Beginning Bank Balances
$1,400.00
$1,200.00
$1,000.00
$800.00
$600.00
$400.00
$200.00
$-
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26 Projected
Beginning Bank Balances

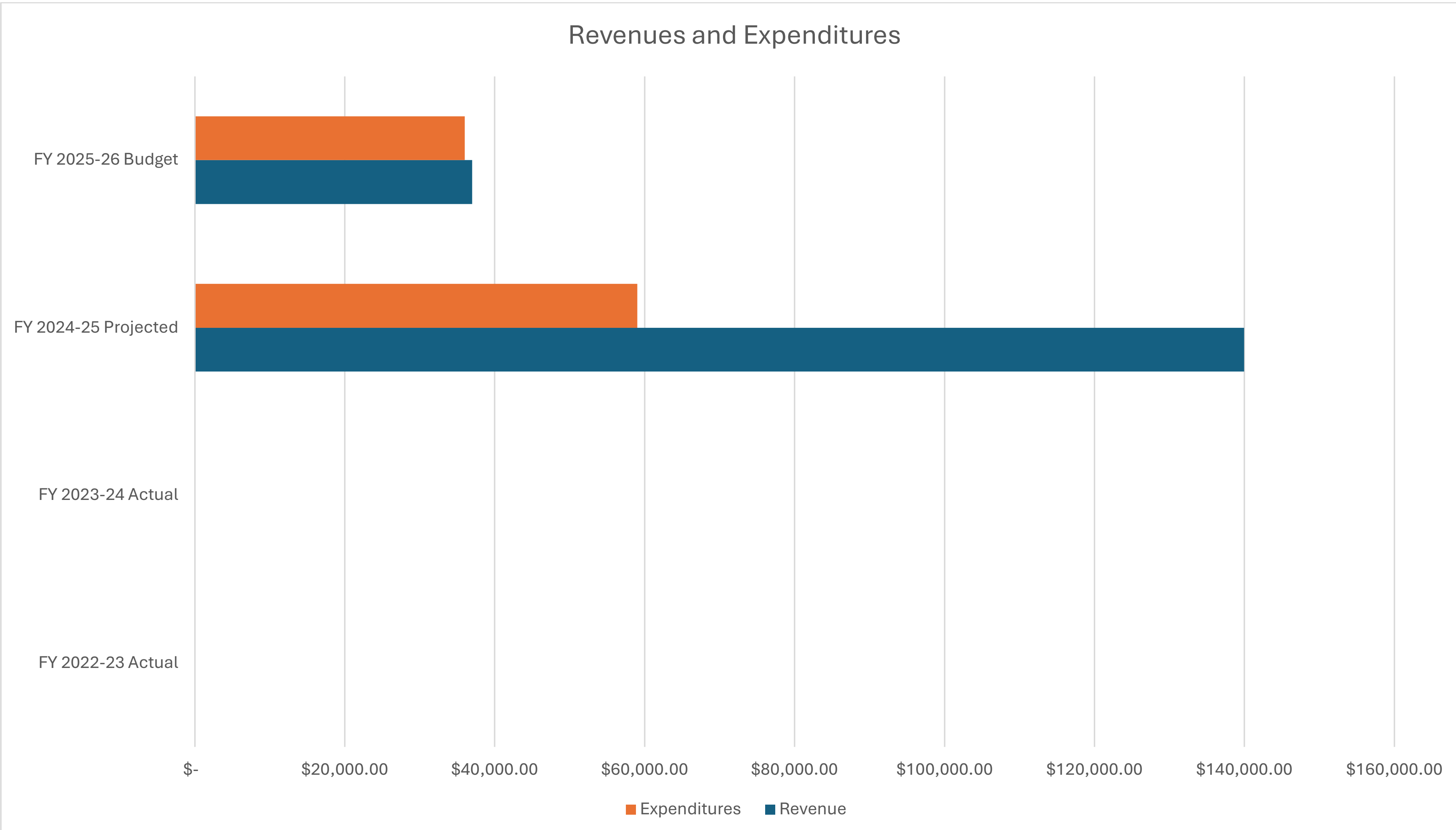
FUND BALANCE SUMMARY
INTEREST & SINKING FUND

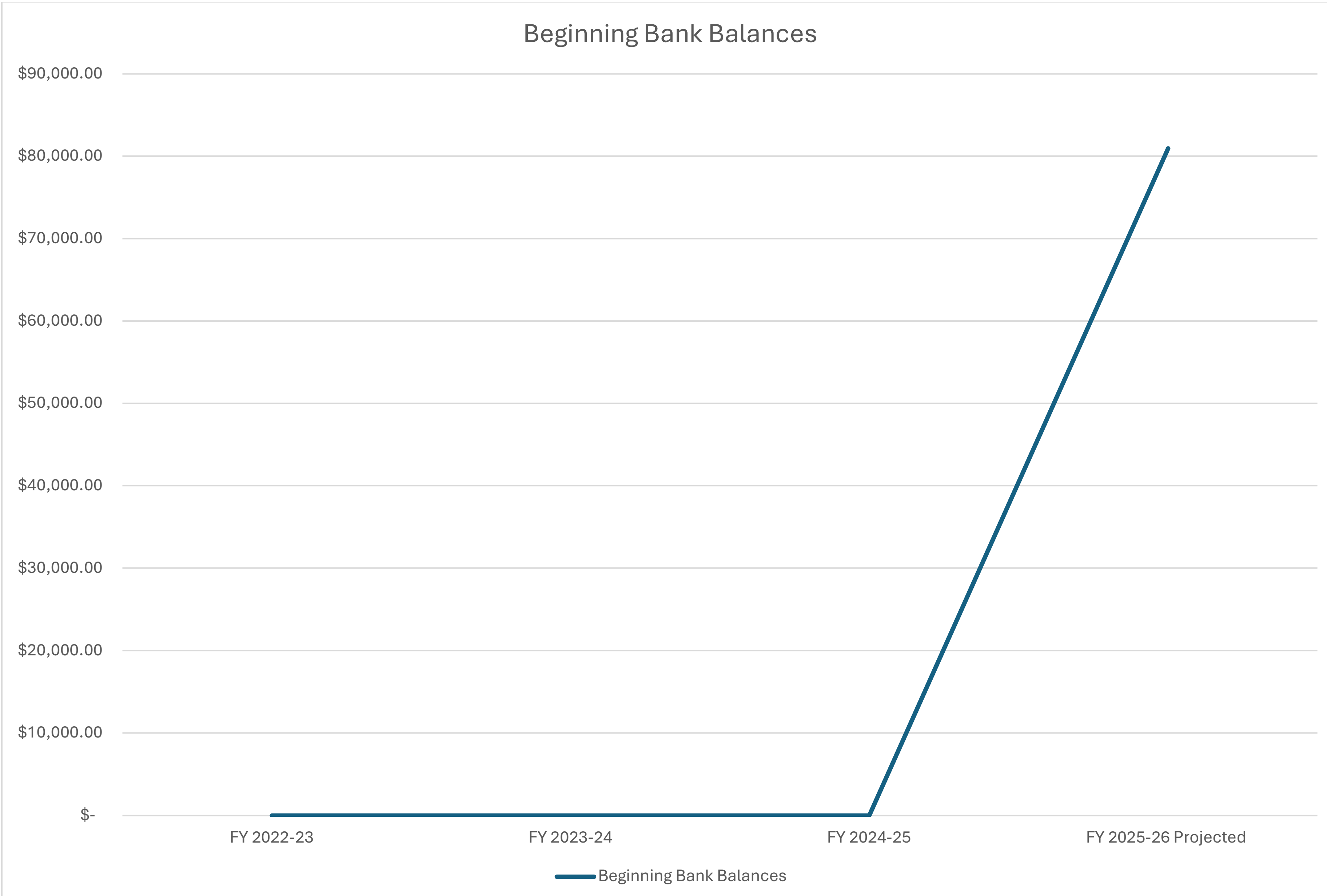
Account Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
BEGINNING FUND BALANCE	$ 1,322.84	$ 1,322.84	$ 1,322.84	$ 1,322.84
REVENUE	$ -	$ 459,768.75	$ 458,928.50	$ 458,003.00
EXPENDITURES	$ -	$ 459,768.75	$ 458,928.50	$ 458,003.00
ENDING BALANCE	$ 1,322.84	$ 1,322.84	$ 1,322.84	$ 1,322.84

PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - INTEREST AND SINKING FUND

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget	Comments
Revenues					
4071 - HCAD Interest & Sinking	$ -	$ 459,768.75	$ 458,928.50	$ 458,003.00	
Net Revenue	$ -	$ 459,768.75	$ 458,928.50	$ 458,003.00	
Expenditures					
5121-0a Admin GO Bond (Series 2020 JPMorgan Chase): Principal	$ -	$ 275,000.00	$ 280,000.00	$ 280,000.00	General Obligation Refunding Bonds, Series 2020
5121-0b Admin GO Bond (Series 2020 JPMorgan) Int	$ -	$ 79,768.75	$ 9,301.00	$ 5,633.00	Interest payments for GO's
5121-0c Admin CO Bond (Series 2020 Combo) Principal	$ -	$ 105,000.00	$ 105,000.00	$ 110,000.00	Combination Tax and Limited Surplus Revenue CO, Series 2020
5121-0d Admin CO Bond (Series 2020 Combo) Interest	$ -	$ -	$ 64,627.50	$ 62,370.00	Interest payments for CO's
Net Expenditures	$ -	$ 459,768.75	$ 458,928.50	$ 458,003.00	
Increase (Decrease) to Fund Balance	$ -	$ -	$ -	$ -	

Fund Balance 05 – Hotel/Motel Tax Fund




Beginning Bank Balances
$90,000.00
$80,000.00
$70,000.00
$60,000.00
$50,000.00
$40,000.00
$30,000.00
$20,000.00
$10,000.00
$-
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26 Projected
Beginning Bank Balances

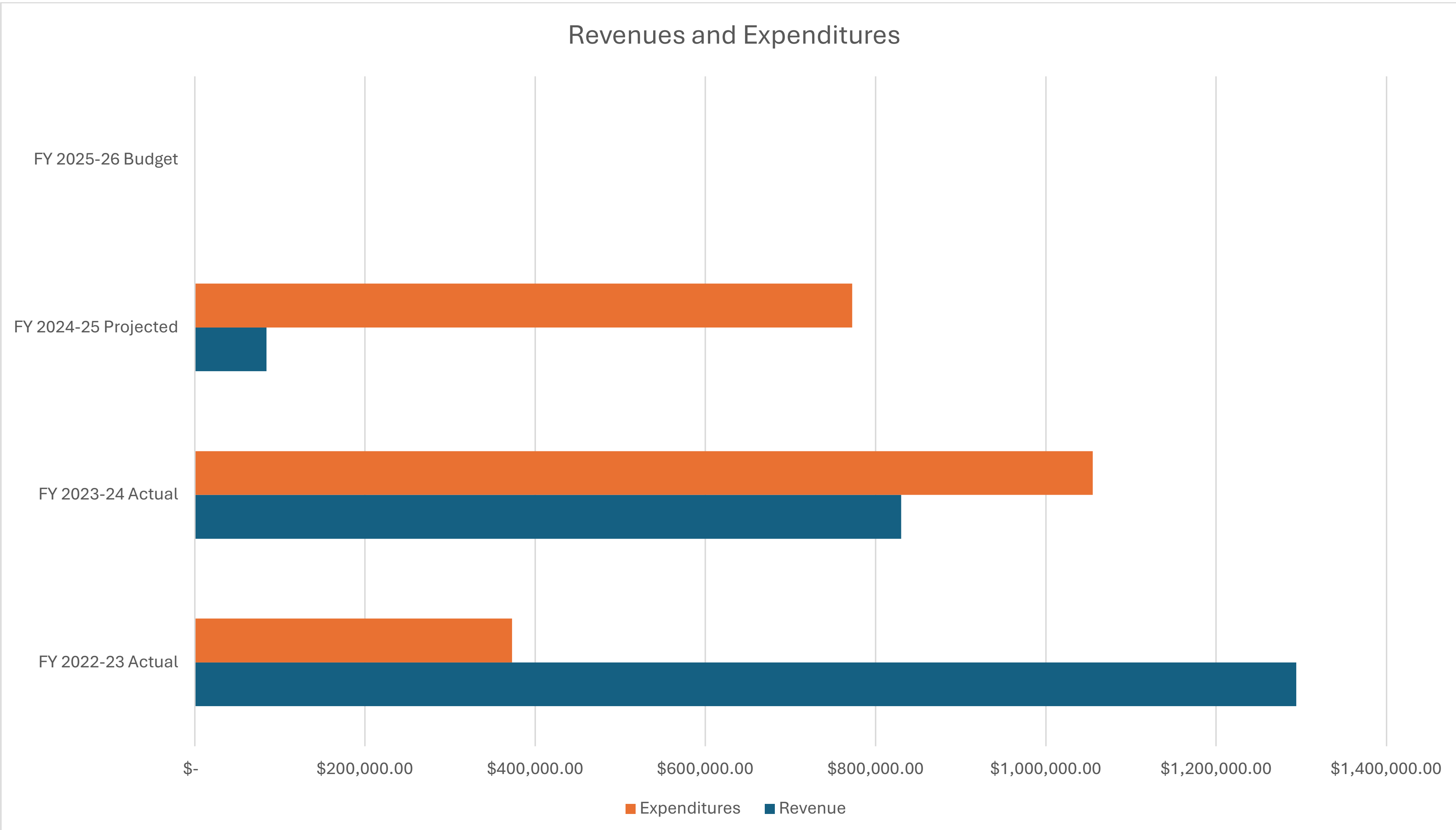
FUND BALANCE SUMMARY
HOTEL/MOTEL TAX FUND

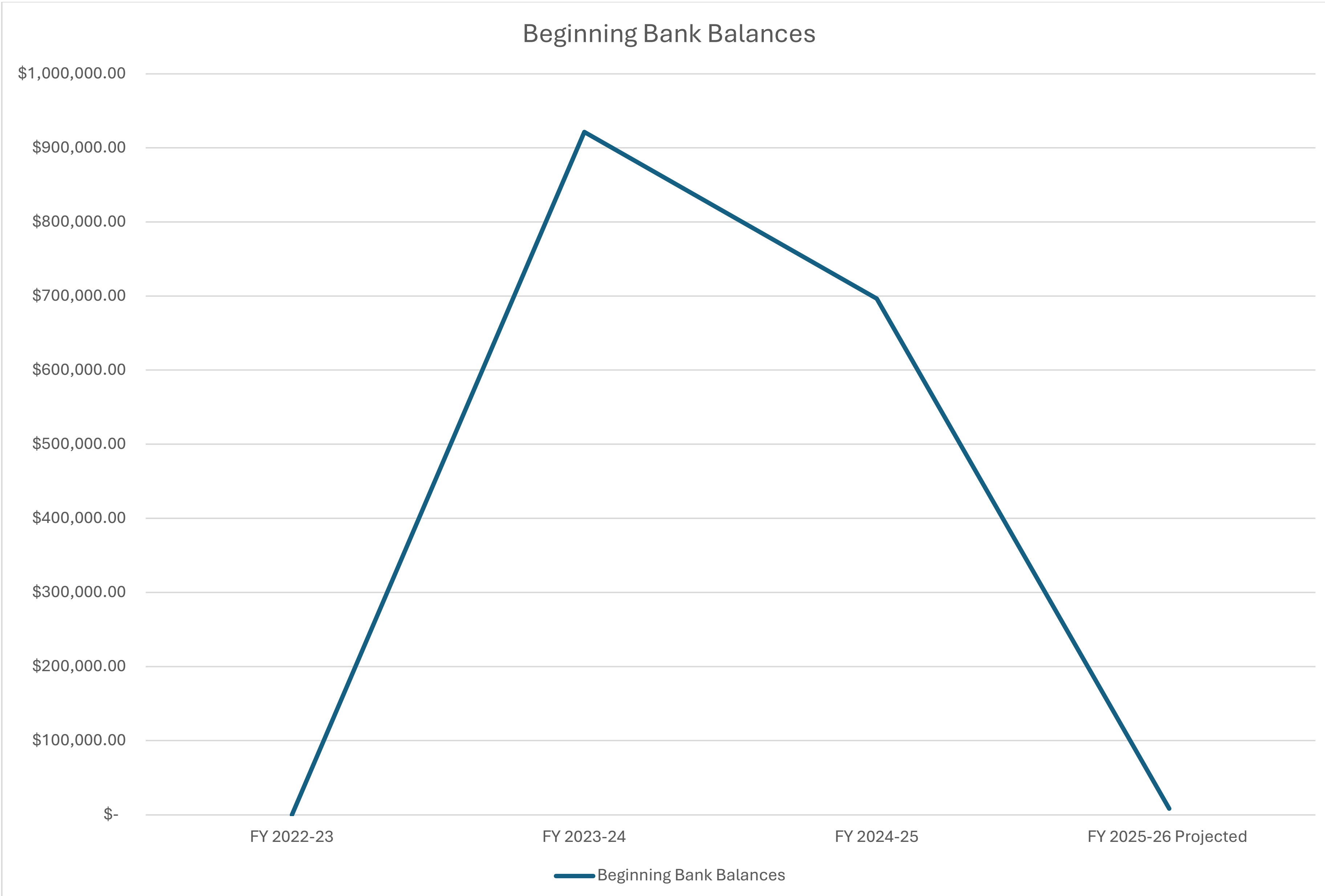
Account Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
BEGINNING FUND BALANCE	$ -	$ -	$ -	$ 80,949.70
REVENUE	$ -	$ -	$ 139,959.70	$ 47,000.00
EXPENDITURES	$ -	$ -	$ 59,010.00	$ 39,000.00
ENDING BALANCE	$ -	$ -	$ 80,949.70	$ 88,949.70

PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - HOTEL/MOTEL TAX FUND

	FY 2022-23 Projected	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget	Comments
Revenues					
22-24 Balance Transfer from Ad Valorem			$ 78,922.62		Balance of HF collected less exp remaining in General Fund for FY 2022-2024
24-25 Balance Transfer from GF			$ 14,934.08		Balance of HF collected less exp remaining in General Fund for FY 2024-2025
4110 Hotel Occupancy Tax	$ -	$ -	$ 43,320.00	$ 44,000.00	
4800-E Interest Income - Hotel-Motel Tax	$ -	$ -	$ 2,783.00	$ 3,000.00	
Net Revenue	$ -	$ -	$ 139,959.70	$ 47,000.00	
Expenditures					
Service Charge			$ 10.00		
5171 -0 HOT FUND Events - HOT FUND	$ -	$ -	$ 18,000.00		
5171-6 - HOT FUND Events - Park	$ -	$ -	$ 41,000.00		Events at the Park
5171-6d HOT FUNDS Transfer to Park Events Fund				$ 36,000.00	
5302-6 Marketing- Multi HOT	$ -	$ -		$ 3,000.00	Mailers, other misc. marketing materials
Net Expenditures	$ -	$ -	$ 59,010.00	$ 39,000.00	
Increase (Decrease) to Fund Balance	$ -	$ -	$ 80,949.70	$ 8,000.00	

Fund Balance 06 – Bond Paving Project Fund




Beginning Bank Balances
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$700,000.00
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
$100,000.00
$-
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26 Projected
Beginning Bank Balances

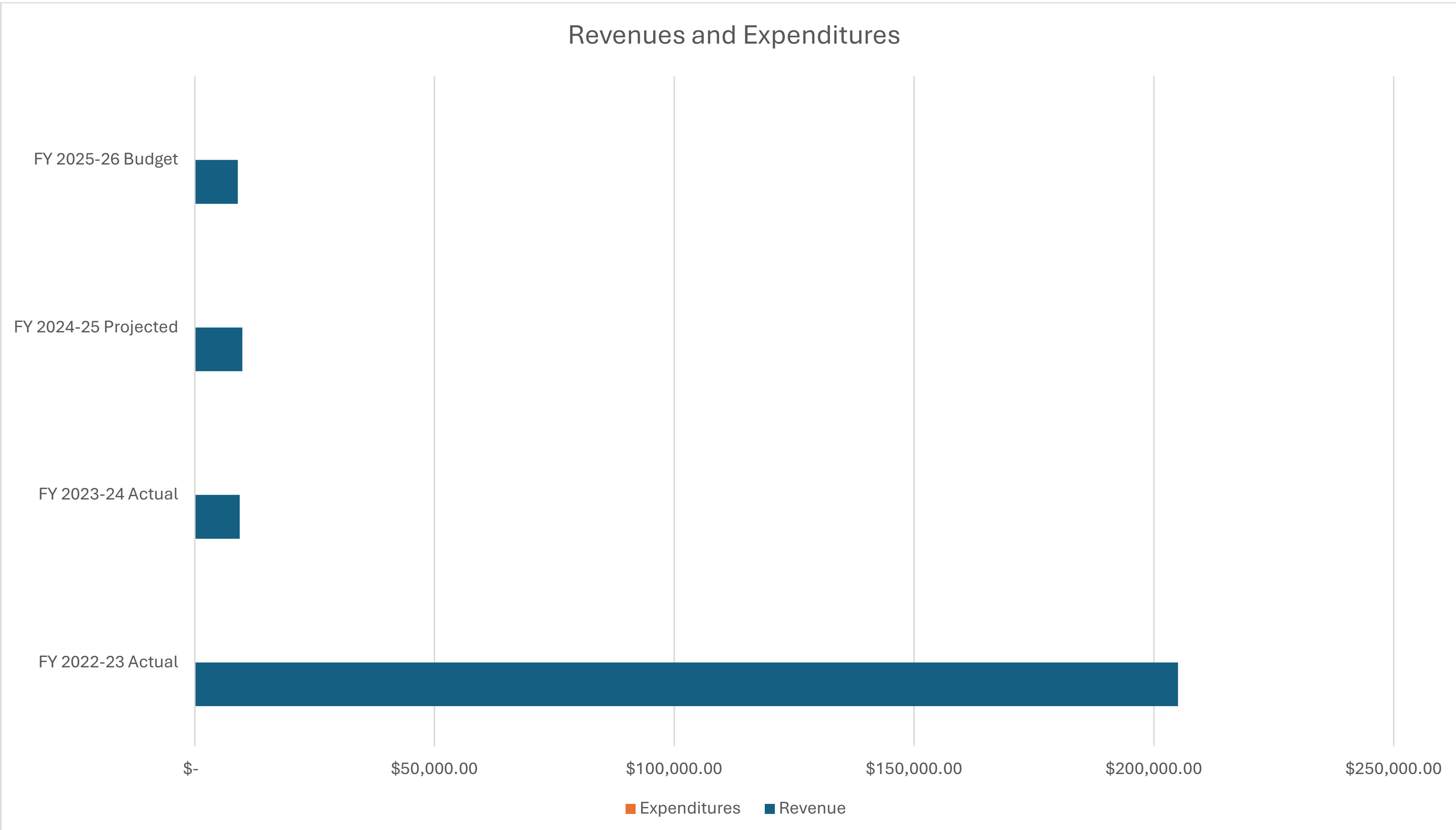
FUND BALANCE SUMMARY
BOND PAVING PROJECT

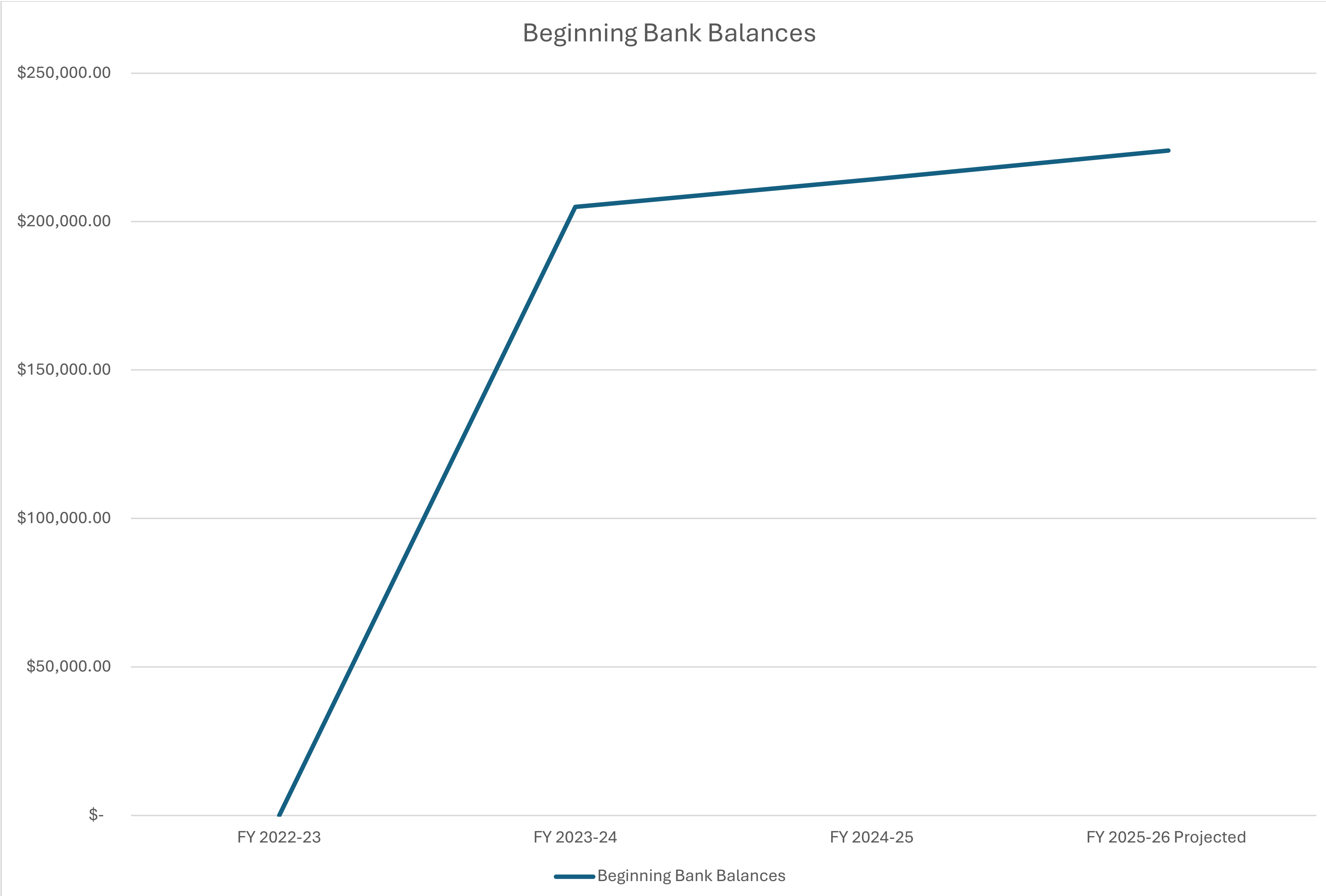
Acount Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
BEGINNING FUND BALANCE	$ -	$ 921,389.86	$ 696,464.76	$ 8,290.79
REVENUE	$ 1,294,227.39	$ 830,074.90	$ 84,243.81	$ -
EXPENDITURES	$ 372,837.53	$ 1,055,000.00	$ 772,417.78	$ -
ENDING BALANCE	$ 921,389.86	$ 696,464.76	$ 8,290.79	$ 8,290.79

PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - BOND PAVING PROJECT

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget	Comments
Revenues					
Donation from Garden Club for Beautification	$ 1,279,731.03		$ 3,000.00	$ -	
4800-H Interest Income- Public Funds MM 9 (Bond Paving Project)	$ 14,481.36	$ 33,500.80	$ 7,746.35		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		$ -	
Transfer from GF (Budget Amendment)			$ 73,497.46		Budget Amendment (Furniture & IT for City Hall Addition)
Transfer to City Hall Buildout		$ 450,544.18			
Net Revenue	$ 1,294,227.39	$ 830,074.90	$ 84,243.81	$ -	
Expenditures					
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	$ -	$ 30,000.00	$ 772,417.78		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		$ -	$ -	
Transfer to City Hall Buildout					
Transfer to CIP		$ 275,000.00			
Net Expenditures	$ 372,837.53	$ 1,055,000.00	$ 772,417.78	$ -	
Increase (Decrease) to Fund Balance	$ 921,389.86	$ (224,925.10)	$ (688,173.97)	$ -	

Fund Balance 08 – Escrow Draw Account Fund




Beginning Bank Balances
$250,000.00
$200,000.00
$150,000.00
$100,000.00
$50,000.00
$-
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26 Projected
Beginning Bank Balances

FUND BALANCE SUMMARY
ESCROW DRAW ACCOUNT

Account Description	FY 2022-23 Actual	FY 2023-24 Actuals	FY 2024-25 Projections	FY 2025-26 Budget
BEGINNING FUND BALANCE	$ -	$ 204,940.45	$ 214,177.62	$ 223,928.05
REVENUE	$ 205,055.45	$ 9,387.17	$ 9,930.43	$ 9,000.00
EXPENDITURES	$ 115.00	$ 150.00	$ 180.00	$ 180.00
ENDING BALANCE	$ 204,940.45	$ 214,177.62	$ 223,928.05	$ 232,748.05

PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - ESCROW DRAW ACCOUNT

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Projections	FY 2025-26 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	$ 9,387.17	$ 9,930.43	$ 9,000.00	
Credit Refunds via Bank	$ 10.00	$ -	$ -	$ -	
Net Revenue	$ 205,055.45	$ 9,387.17	$ 9,930.43	$ 9,000.00	
Expenditures					
Miscellaneous Bank Charges	$ 115.00	$ 150.00	$ 180.00	$ 180.00	
Home Draw Expenses	$ -	$ -	$ -	$ -	5 homes built, eligible for $11,764.70 per draw
Net Expenditures	$ 115.00	$ 150.00	$ 180.00	$ 180.00	
Increase (Decrease) to Fund Balance	$ 204,940.45	$ 9,237.17	$ 9,750.43	$ 8,820.00	

CITY OF
TOOL
EST. 1969

Park Events Special Revenue Fund

Mayor and Council,

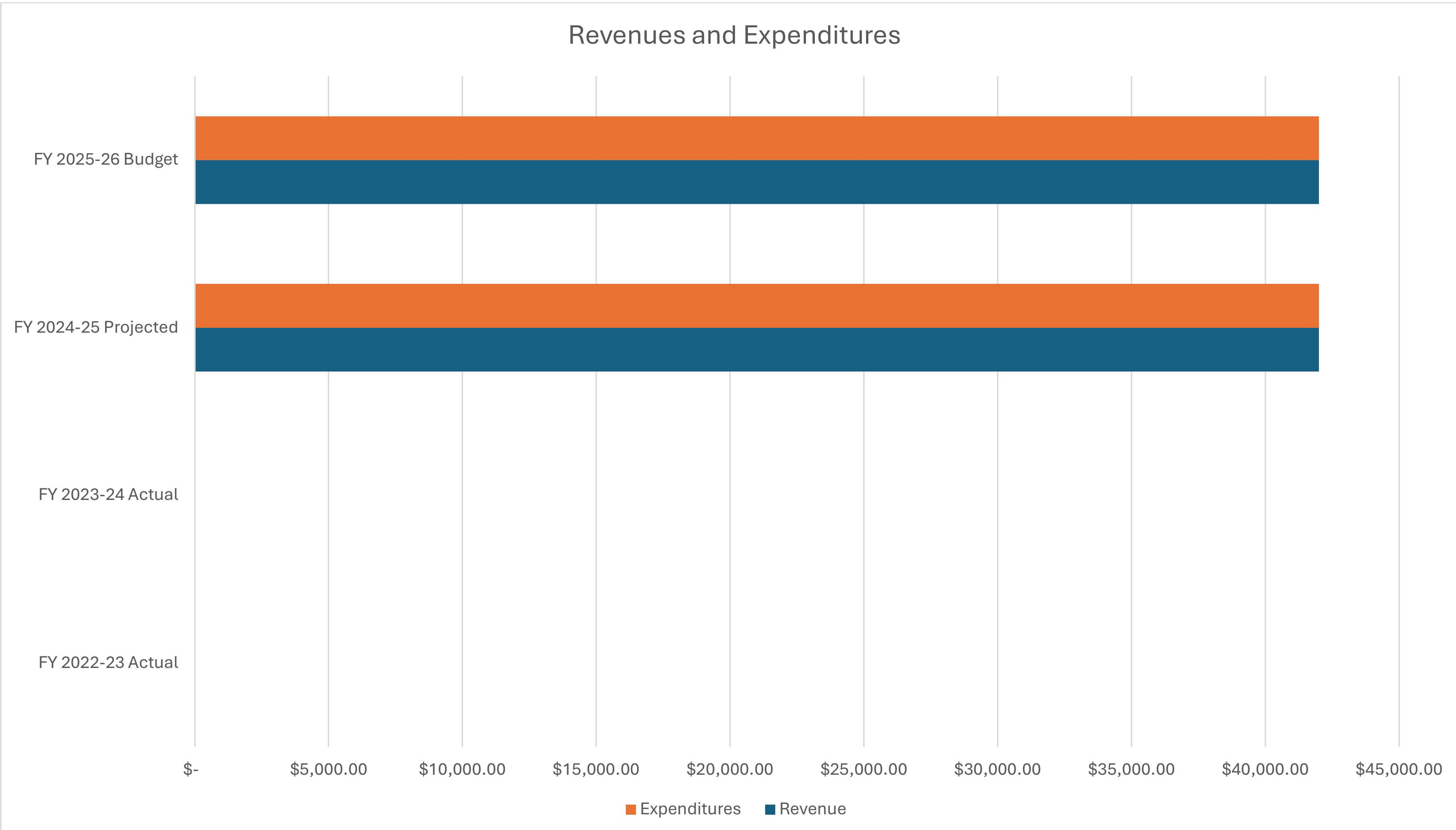
The Park Events Revenue Fund is a Special Revenue newly created for transparency for the expenditures and transfers out of the City of Tool Budget to The Eight at Tool Park Board to create and implement Community events. Special revenue funds are created for budgeting purposes but not financial reporting. **(Source: Governmental Accounting Standards Board (GASB) Statement 54, GFOA)**

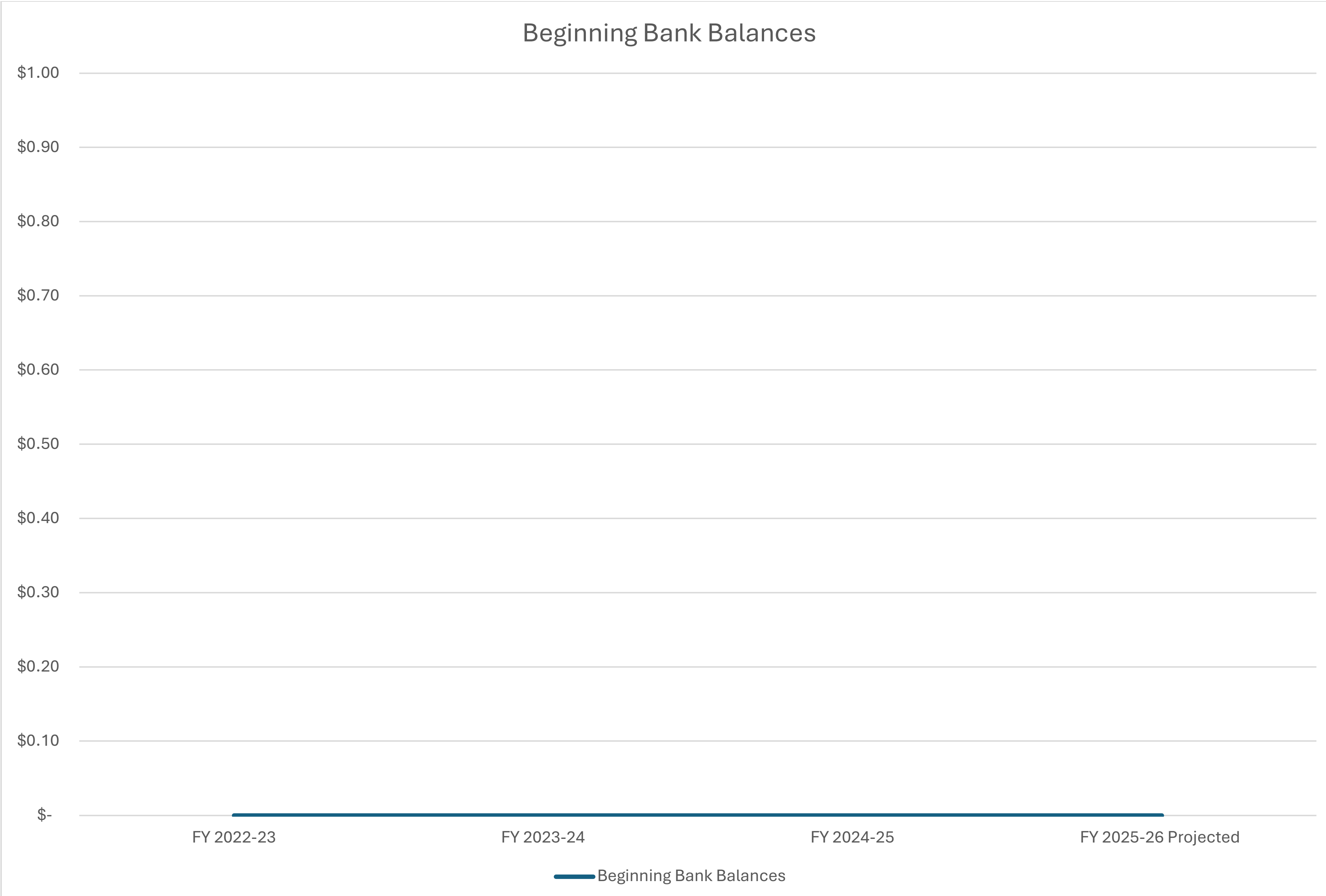
Sincerely,

Julius Kizzee
City Administrator

Kimberly Kroha
Kimberly Kroha
City Controller

Fund Balance 09 – Park Revenue Fund




Beginning Bank Balances
$1.00
$0.90
$0.80
$0.70
$0.60
$0.50
$0.40
$0.30
$0.20
$0.10
$-
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26 Projected
Beginning Bank Balances

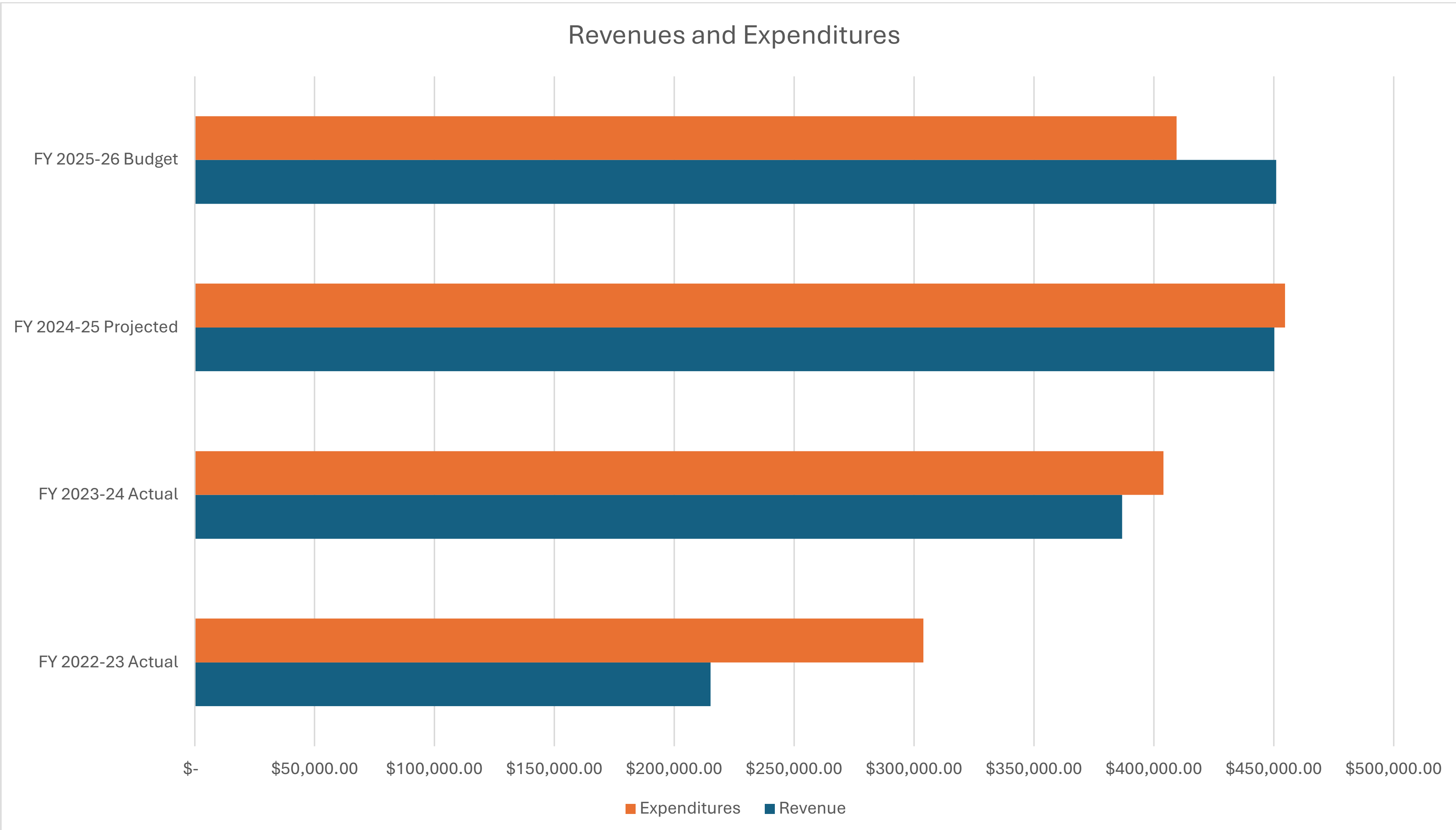
FUND BALANCE SUMMARY
09-PARK REVENUE FUND

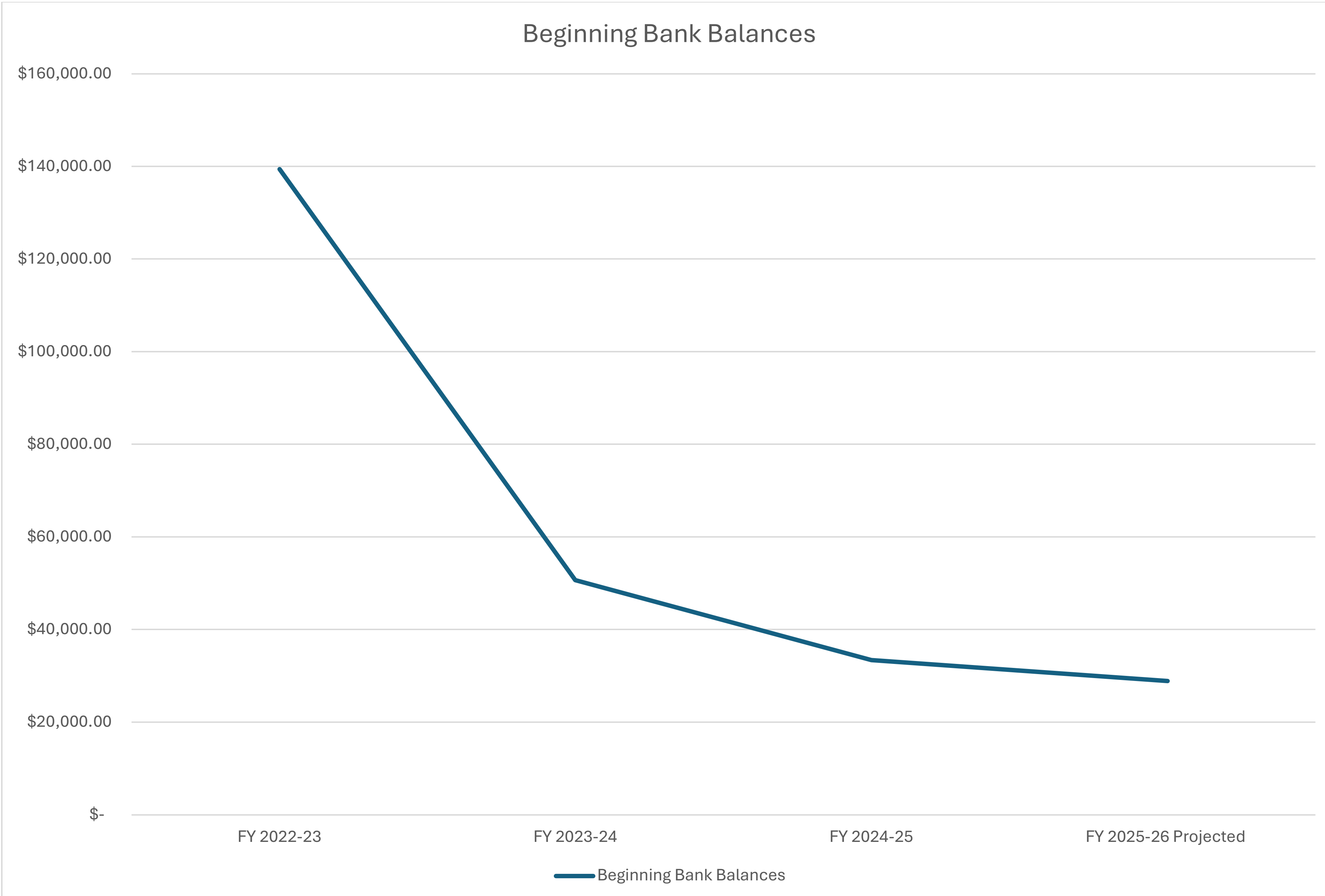
Account Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
BEGINNING FUND BALANCE	$ -	$ -	$ -	$ -
REVENUE	$ -	$ -	$ 42,000.00	$ 42,000.00
EXPENDITURES	$ -	$ -	$ 42,000.00	$ 42,000.00
ENDING BALANCE	$ -	$ -	$ -	$ -

PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - PARK REVENUE FUND

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget	Comments
Revenues					
4110 Hotel Occupancy Tax	$ -	$ -	$ -	$ 36,000.00	
4205 Transfer in from Hot Tax Fund				$ 3,000.00	
4601 Food Truck Rental Fees	$ -	$ -	$ -	$ 1,500.00	
4602 Amphitheater Rental Fees				$ -	
4030 Oran White Civic Center Rental Fees				$ 1,500.00	
Net Revenue	$ -	$ -	$ -	$ 42,000.00	
Expenditures					
5171-6d HOT Funds Transfer to 8 @ Tool	$ -	$ -	$ -	$ 36,000.00	
5174-6a Food Truck Rental Fees Transfer to 8 @ Tool	$ -	$ -	$ -	$ 1,500.00	
5174-6b Amphitheater Rental Fees Transfer to 8 @ Tool	$ -	$ -	$ -	$ -	
5174-6c-Oran White Civic Center Rental Fees Transfer to 8 @ Tool	$ -	$ -	$ -	$ 1,500.00	
5302-6 Marketing-Multi HOT				$ 3,000.00	
Net Expenditures	$ -	$ -	$ -	$ 42,000.00	
Increase (Decrease) to Fund Balance	$ -	$ -	$ -	$ -	

Fund Balance 10 – Municipal Court Fund





Beginning Bank Balances
$160,000.00
$140,000.00
$120,000.00
$100,000.00
$80,000.00
$60,000.00
$40,000.00
$20,000.00
$-
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26 Projected
Beginning Bank Balances

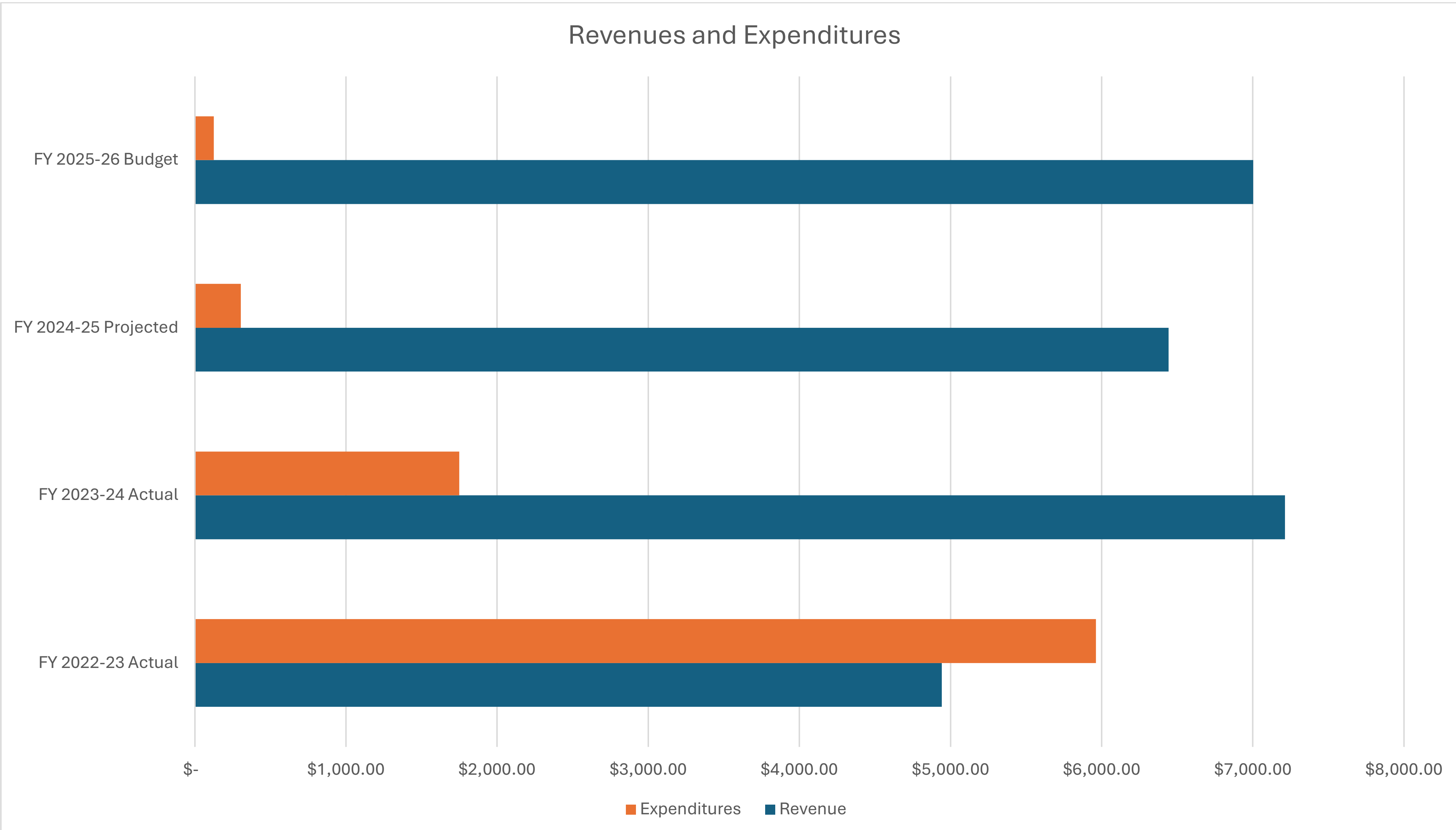
FUND BALANCE SUMMARY
MUNICIPAL COURT FUND

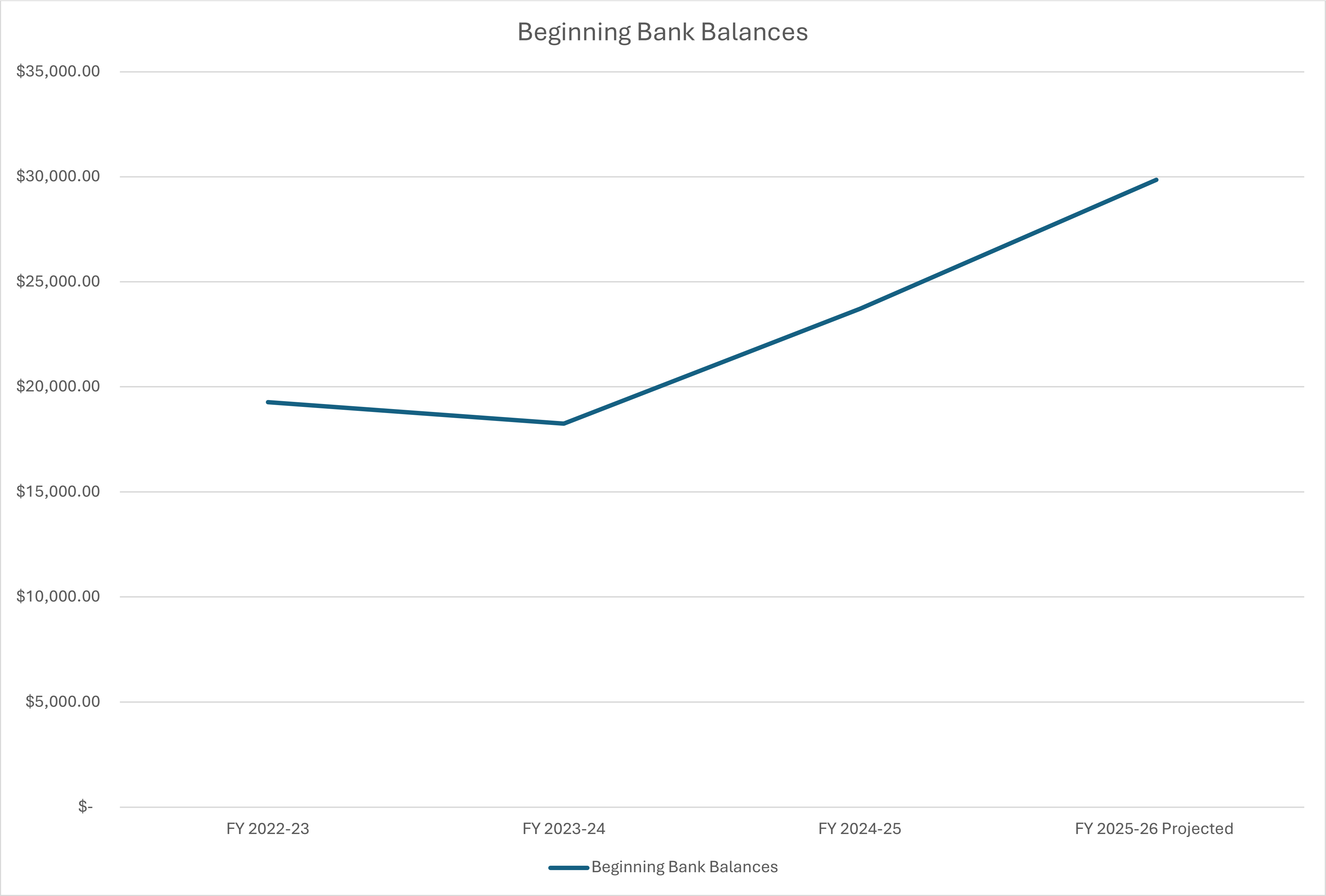
Account Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
BEGINNING FUND BALANCE	$ 139,388.48	$ 50,668.51	$ 33,385.13	$ 28,904.19
REVENUE	$ 215,122.22	$ 386,735.85	$ 450,185.00	$ 451,050.00
EXPENDITURES	$ 303,842.19	$ 404,019.23	$ 454,665.94	$ 409,430.00
ENDING BALANCE	$ 50,668.51	$ 33,385.13	$ 28,904.19	$ 70,524.19

PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - MUNICIPAL COURT FUND

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget	Comments
Revenues					
4064 Fines & Forfeitures	$ 213,207.34	$ 384,679.09	$ 449,013.00	$ 449,050.00	
4800-F Interest Income- Municipal Fund	$ 1,914.88	$ 2,056.76	$ 1,172.00	$ 2,000.00	
Net Revenue	$ 215,122.22	$ 386,735.85	$ 450,185.00	$ 451,050.00	
Expenditures					
Misc. Bank Charges	$ 234.62	$ -	$ -	$ -	
5120-4a Omnibase	$ 278.56	$ 1,176.23	$ 1,350.00	$ 1,150.00	
5120-4c GHS Collections	$ 11,282.01	$ 18,266.77	$ 22,450.00	$ 19,145.00	
5120-4e Due to Comptroller	$ 41,306.23	$ 118,131.51	$ 158,250.00	$ 115,470.00	
5170-4 MSF Equipment Pur-Court-Municipal Security Fund	$ -	$ -	$ -	$ -	Court Security Windows in FY 22-23; Smart 7 inch touch screen platform 23-24
5400-4 Printing	$ 99.69	$ -	$ -	$ -	Deluxe Check Order
Cash Transfers to General Fund	$ 241,520.38	$ 230,631.55	$ 235,973.58	$ 238,350.00	
Cash Transfers to Court Security Fund	$ 4,940.28	$ 7,188.62	$ 8,584.16	$ 6,940.00	
Cash Transfers to Court Tech Fund	$ 4,180.42	$ 5,832.09	$ 10,121.80	$ 10,225.00	
Reimburse General Fund for Expenses Paid		$ 22,792.46	$ 17,936.40	$ 18,150.00	TCCA Dues, TMCA Training, Bailiff Pay, Inmate Housing, Jurors, Office Supplies, Legal Fees
Net Expenditures	$ 303,842.19	$ 404,019.23	$ 454,665.94	$ 409,430.00	
Increase (Decrease) to Fund Balance	$ (88,719.97)	$ (17,283.38)	$ (4,480.94)	$ 41,620.00	

Fund Balance 11 – Municipal Court Security Fund




Beginning Bank Balances
$35,000.00
$30,000.00
$25,000.00
$20,000.00
$15,000.00
$10,000.00
$5,000.00
$-
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26 Projected
Beginning Bank Balances

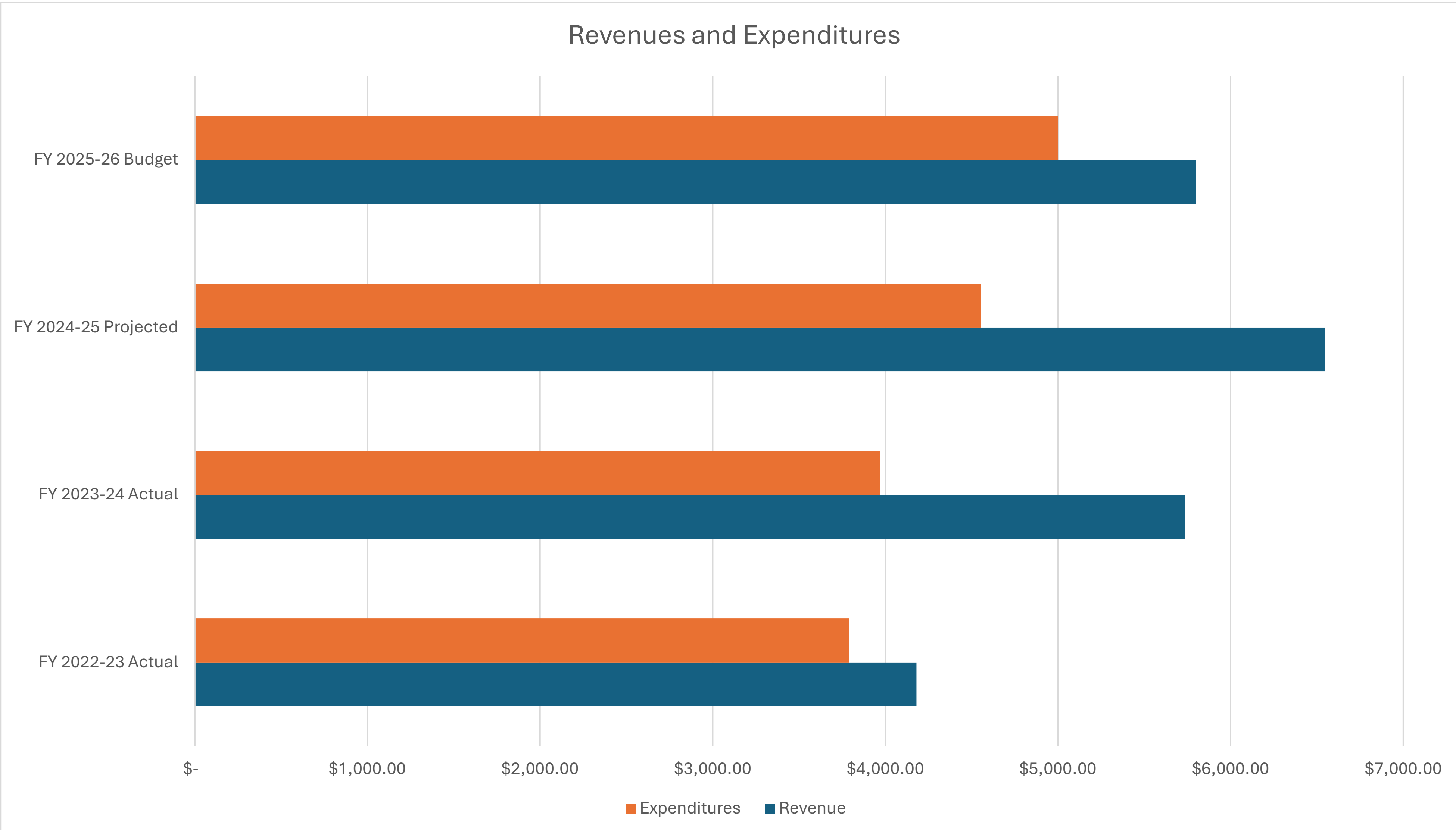
FUND BALANCE SUMMARY
MUNICIPAL SECURITY FUND

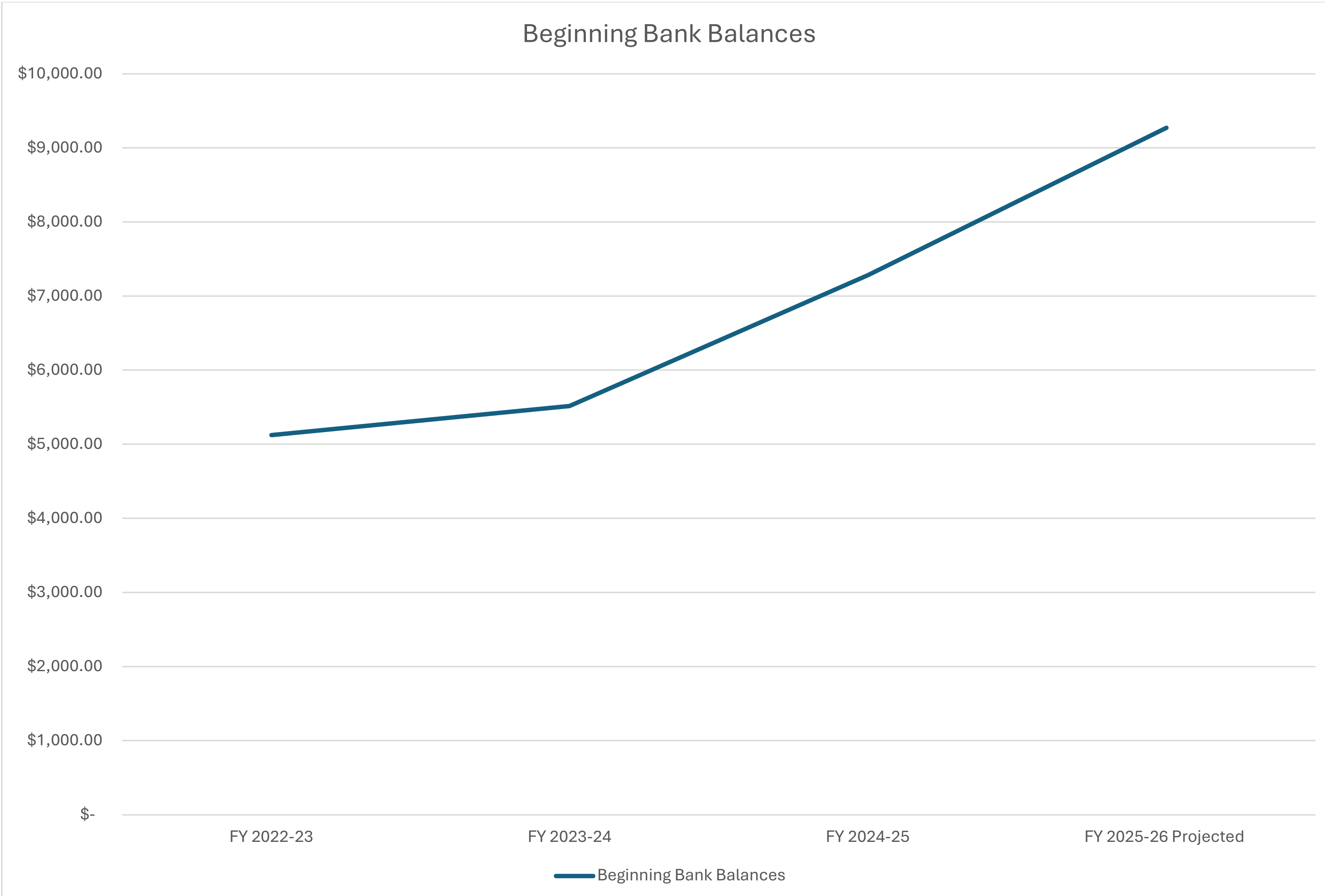
Account Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
BEGINNING FUND BALANCE	$ 19,272.99	$ 18,253.29	$ 23,716.04	$ 29,853.53
REVENUE	$ 4,942.16	$ 7,212.75	$ 6,442.37	$ 7,002.00
EXPENDITURES	$ 5,961.86	$ 1,750.00	$ 304.88	$ 125.00
ENDING BALANCE	$ 18,253.29	$ 23,716.04	$ 29,853.53	$ 36,730.53

PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - MUNICIPAL SECURITY FUND

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget	Comments
Revenues					
4064d - Municipal Court Security Fund (MSF)	$ 4,940.28	$ 7,210.55	$ 6,440.60	$ 7,000.00	
4800-G Interest Income- Municipal Security	$ 1.88	$ 2.20	$ 1.77	$ 2.00	
Net Revenue	$ 4,942.16	$ 7,212.75	$ 6,442.37	$ 7,002.00	
Expenditures					
Misc. Bank Charges	$ 74.17		$ -	$ -	
5120-4 Court Costs - Bailiff Pay	$ -	$ 75.00	$ 75.00	$ 125.00	
5170-4 MSF Equipment Pur-Court-Municipal Security Fund	$ 5,887.69	$ 1,675.00	$ -	$ -	Court Security Windows in FY 22-23; Smart 7 inch touch screen platform 23-24
			$ 229.88		
Net Expenditures	$ 5,961.86	$ 1,750.00	$ 304.88	$ 125.00	
Increase (Decrease) to Fund Balance	$ (1,019.70)	$ 5,462.75	$ 6,137.49	$ 6,877.00	

Fund Balance 12 – Municipal Court Technology Fund




Beginning Bank Balances
$10,000.00
$9,000.00
$8,000.00
$7,000.00
$6,000.00
$5,000.00
$4,000.00
$3,000.00
$2,000.00
$1,000.00
$-
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26 Projected
Beginning Bank Balances

FUND BALANCE SUMMARY
MUNICIPAL COURT TECHNOLOGY FUND

Account Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
BEGINNING FUND BALANCE	$ 5,123.03	$ 5,514.80	$ 7,279.64	$ 9,271.64
REVENUE	$ 4,181.01	$ 5,735.86	$ 6,547.00	$ 5,800.50
EXPENDITURES	$ 3,789.24	$ 3,971.02	$ 4,555.00	$ 5,000.00
ENDING BALANCE	$ 5,514.80	$ 7,279.64	$ 9,271.64	$ 10,072.14

PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - MUNICIPAL TECHNOLOGY FUND

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget	Comments
Revenues					
4064e - Municipal Court Technology Fund (MTF)	$ 4,180.42	$ 5,735.16	$ 6,547.00	$ 5,800.00	Scales w/ Fines and Forfeitures
4800-K Interest Income- Municipal Tech	$ 0.59	$ 0.70	$ 0.30	$ 0.50	
Net Revenue	$ 4,181.01	$ 5,735.86	$ 6,547.00	$ 5,800.50	
Expenditures					
Misc. Bank Charges	$ 72.66		$ -	$ -	
5097-4 MTF (FUND) Computers, Software & Supplies	$ 3,716.58	$ 3,971.02	$ 1,000.00	$ 1,000.00	Electronic citation filing software; supplies, etc.
5140-4 MTF - Dues & Subscriptions	$ -	$ -	$ 3,555.00	$ 4,000.00	
5400-4 MTF Printing - Judicial (MTF FUND)	$ -	$ -	$ -	$ -	
Net Expenditures	$ 3,789.24	$ 3,971.02	$ 4,555.00	$ 5,000.00	
Increase (Decrease) to Fund Balance	$ 391.77	$ 1,764.84	$ 1,992.00	$ 800.50	

FY25 - FY26 Expense Detail

MULTI-DEPARTMENTAL

	FY 2022-23 Actual	2023-2024 Actuals	2024-2025 Budget	FY 2024-25 Actual	FY 2024-25 Projected	FY 2025-26 Proposed	Comments
5010 - Accounting Services	$ 2,157.21	$ -					Quickbooks Online Monthly Fees
5070 - Bank Charges	$ 2,185.75	$ -					
5080 - Bond	$ -	$ -		$ -			
5097-0 Computers, Software & Supplies	$ 108,859.84	$ 417.29	$ 200.00	$ -	$ 200.00	$ 200.00	Conversion to Quickbooks Online; Misc. expenses via Agent-IT
5101 Contract Services - IT	$ 30,850.74	$ 31,710.52	$ 30,000.00	$ 31,332.71	$ 39,405.00	$ 36,000.00	Agent-IT contract; $3000, per month
5102 - Contract Services - Accounting	$ 37,923.75	$ 53,945.00	$ 7,500.00	$ 4,256.25	$ 6,385.00	$ 5,500.00	Anicillary accounting services as needed from D-UP Consulting
5121-1 Admin GO Bond Principal	$ 270,000.00	$ 282,368.75	$ 280,000.00	$ 280,000.00	$ 280,000.00	$ 280,000.00	
5121-1 Admin GO Bond Interest	$ -		$ 9,301.00	$ 5,567.50	$ 9,301.00	$ 5,633.00	
5121-2 Admin CO Bond Principal	$ 100,000.00	$ 139,367.50	$ 105,000.00	$ 105,000.00	$ 105,000.00	$ 110,000.00	
5121-2 Admin CO Bond Interest	$ -		$ 64,627.50	$ 32,865.00	$ 64,627.50	$ 62,370.00	
5122-0 General Debt Service	$ -	$ -	$ 14,324.65		$ 400.00	$ 2,299.18	
5140-0 Dues and Subscriptions	$ -					$ 200.00	Amazon Prime Subscription
5170-0 Equipment Purchases	$ -	$ 1,000.00	$ 5,000.00	$ 1,197.47	$ 4,000.00	$ 4,000.00	Water Heater for OWCC, ceiling tile, One offs
5171-0 - City Events	$ 9,336.59	$ 15,858.66	$ 20,000.00	$ 9,094.14	$ 18,000.00	$ 5,000.00	Local community events NOT Hot Funds, (Trash Off, Christmas Tree Lighting, Halloween Night Out, Summer Bash)
5200 HCAD Collections	$ 29,471.35	$ 33,893.40	$ 48,865.00	$ 25,984.66	$ 48,865.00	$ 52,000.00	
5220-0 Insurance Property & Liability			$ 3,300.00	$ 2,106.50	$ 2,810.00	$ 2,331.84	(5% decrease in Gen & E & O, Real Prop 5% increase)
5263-1 Interest Expense	$ 85,891.00	$ 38,432.50					This is not to be expensed this year.
5265-0 Janitorial Supplies	$ -	$ 4,446.03	$ 5,500.00	$ 3,913.48	$ 5,350.00	$ 6,000.00	
5302-0 Marketing	$ -	$ 3,000.00	$ 3,000.00			$ 3,000.00	Marketing materials, using HOT funds
5320 Maintenance-Building	$ -	$ 7,174.23	$ 15,000.00	$ 6,681.77	$ 9,725.00	$ 10,000.00	Cleaning of City Buildings (Pest Control, Storage Facilities)
5335-0 Maintenance - Park	$ 1,100.00	$ 44,966.07	$ -	$ 596.73	$ 900.00		This line item has become its own Division under the Maintenance Department
5400-0 Printing	$ -						
5357-0 Employee Recognition/Events			$ 2,000.00	$ 1,939.68	$ 2,000.00	$ 3,000.00	
5358-0 HR/Employee Procurement Expense						$ 300.00	Budgeting $150 for two hires, Checkr, Psych Eval for Police, Drug Screen, etc.
5371-0 Building Supplies			$ 5,300.00	$ 6,213.19	$ 8,550.00	$ 5,000.00	Other supplies as well, plates, forks garbage bags, cups, coffee
5460-0 Telephone and Internet	$ -	$ 11,140.47	$ 13,400.00	$ 9,073.84	$ 12,750.00	$ 13,000.00	Cytracom, Optimum Internet, ATT Billing
5500-0 Utilities - Electricity	$ 957.21	$ 9,674.63	$ 14,300.00	$ 8,738.49	$ 11,650.00	$ 12,800.00	10% increase from projection
5510-0 Utilites - Water		$ 80.00	$ 4,400.00	$ 3,678.76	$ 5,500.00	$ 5,000.00	10% increase from projection
5540-0 Website Expenses	$ 922.81	$ 2,043.40	$ 4,200.00	$ 3,263.40	$ 4,200.00	$ 3,600.00	Moved from Administrative Department
General Expenses before CIP Transfer	$ 675,313.29	$ 679,518.45	$ 655,218.15	$ 541,503.57	$ 639,618.50	$ 627,234.02	
9990 GF Transfer to CIP Fund	$ -	200,000.00	200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	
Department Total	$ 675,313.29	$ 879,518.45	$ 855,218.15	$ 741,503.57	$ 839,618.50	$ 827,234.02	

ADMINISTRATION

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Actual	FY 2024-25 Projected	FY 2025-26 Proposed	Comments
5045 - Executive Auto Allowance		$ 4,800.12	$ 4,800.00	$ 3,507.78	$ 4,800.00	$ 4,800.00	
5160-1 Employee Benefits - Retirement	$ 5,331.70	$ 7,766.48	$ 12,472.48	$ 8,022.52	$ 12,470.00	$ 18,496.39	7.19% match
5430-1 Salaries	$ 63,061.51	$ 177,711.79	$ 249,449.51	$ 181,474.82	$ 249,450.00	$ 257,251.64	
5230-1 Insurance - Medical	$ 19,501.35	$ 25,031.48	$ 32,400.00	$ 22,923.67	$ 32,400.00	$ 43,528.78	
5230-1a Hospitalization	$ 18,297.37	$ 22,324.54	$ 29,460.00	$ 20,902.39	$ 29,460.00	$ 40,681.44	Increased to a PPO threshold for all employees
5230-1b Dental & Vision	$ 824.01	$ 2,384.14	$ 2,500.00	$ 1,748.68	$ 2,500.00	$ 2,506.54	$41.85 (dental) $7.78 (vision) for 4 emp for 12 mo
5230-1c Life Insurance	$ 379.97	$ 322.80	$ 440.00	$ 272.60	$ 440.00	$ 340.80	$7.10 for 12 mo for 4 emp
6500-1 Payroll Taxes	$ 9,774.46	$ 13,688.57	$ 21,955.96	$ 14,182.15	$ 15,465.90	$ 20,580.13	7.65% FICA rounded to 8% for SUTA,FUTA
Personnel Services	$ 97,669.02	$ 228,998.44	$ 321,077.95	$ 230,110.94	$ 314,585.90	$ 344,656.94	
5010-1 Accounting Services	$ 2,157.21	$ 3,798.85	$ 5,577.05	$ 4,142.50	$ 4,990.00	$ 5,700.00	QB $475 per month for 12 months (rec notice of price increase in July)
5020 - 1 Advertising Expense	$ 2,672.08	$ 4,876.95	$ 5,000.00	$ 3,670.35	$ 5,161.00	$ 5,200.00	Public Notices; Bid Notices; Newspaper Notices
5050-1 Auto Fuel	$ 215.11	$ -					No admin auto
5060 - Audit Fees	$ 15,892.50	$ 57,000.00	$ 35,000.00	$ 49,862.73	$ 78,852.00	$ 60,000.00	$30K a year for 23'-24' & 25'-26'
5070-1 Bank Charges	$ 2,185.75	$ 5,423.44	$ 4,600.00	$ 4,481.31	$ 5,982.00	$ 6,000.00	
5080-1b Park Expenses				$ 2,777.23	$ 2,777.23		
5097-1 Computers, Software & Supplies	$ 2,572.18	$ 3,170.85	$ 3,700.00	$ 1,230.41	$ 1,834.00	$ 3,000.00	KK needs a Laptop
5140-1 Dues & Subscriptions	$ 4,296.80	$ 4,562.26	$ 4,600.00	$ 4,876.30	$ 4,876.00	$ 5,000.00	CodeRed $2500, TCMA, TML, Zoom, CCL Chamber, ETCOG, TMCA, ETCMA
5150 - Election Expense	$ 4,512.11	$ 3,234.79	$ 3,500.00	$ 3,369.45	$ 3,369.45	$ 3,700.00	Additional election possible per KP
5170-1 Equipment Purchases	$ 10,246.59	$ 6,985.27	$ 5,000.00	$ 1,627.51	$ 2,271.00	$ 4,000.00	KK Shredder, AK Scanner, Cash Drawer, KK Safe
5190 Filing/Notary Fees		$ 275.62	$ 400.00	$ 108.90	$ 163.00	$ 175.00	(KP, AK)
5220-1 Insurance-Prop.&Liability	$ 14,981.00	$ 5,443.50	$ 7,500.00	$ 5,522.75	$ 7,364.00	$ 4,643.07	(5% decrease in Gen & E & O, Real Prop 5% increase)
5225-1 Insurance/Auto-Admin		$ 296.00					No admin auto
5250-1 Workers Comp. Insurance	$ 20,404.00	$ 694.48	$ 770.00	$ 676.00	$ 863.50	$ 863.50	Worker's Comp.; Inside/Outsiders Volunteers, no rate increase
5265-1 Janitorial Cleaning	$ 3,876.84	$ 959.58					Moved to Multi Departmental
5290-1 Lease Expense Equipment	$ 80.82	$ 328.54	$ 7,124.27	$ 1,241.66	$ 4,804.00	$ 11,000.00	Great American Leases($882.13 monthly), Pitney Bowes (80.82 quarterly) ReadyRefresh ($.7.57 monthly)
5300-1 Legal Fees	$ 13,461.69	$ 17,859.64	$ 12,500.00	$ 10,749.40	$ 15,299.00	$ 12,500.00	
5302-1 Marketing	$ -	$ -	$ 120.00	$ 65.21	$ 98.00	$ 100.00	
5320-1 Maintenance Building-Admin	$ 143,750.62	$ 2,186.22	$ 2,000.00	$ 1,736.89	$ 2,605.34	$ 2,700.00	
5330-1 Maintenance - Equipment	$ 219.45	$ 43.96				$ -	
5340-1 Maintenance-Vehicle	$ 134.21	$ 2.00				$ -	
5355-1 Meals	$ 375.11	$ 830.01	$ 2,000.00	$ 1,412.15	$ 1,725.00	$ 2,000.00	
5365-1 Miscellaneous Expense		$ 42.00	$ -			$ -	
5370-1 Office Supplies	$ 14,250.30	$ 4,320.97	$ 4,300.00	$ 2,829.40	$ 3,750.00	$ 4,300.00	This is for strictly office supplies for City Hall, items that cannot be directly attributed to other depts like paper, pens, supplies that go in the central closet.
5380-1 Postage	$ 2,685.93	$ 1,941.24	$ 1,400.00	$ 306.75	$ 460.00	$ 500.00	Storage $170 per month for 12 months, Retention & Destruction $2000
5390-1 Records Management	$ 482.00	$ 1,171.39	$ 1,800.00	$ 1,500.00	$ 2,010.00	$ 4,040.00	
5400-1 Printing	$ 2,957.38	$ 3,351.18	$ 3,700.00	$ 2,412.45	$ 3,196.00	$ -	Moved to Police Dept
5460-1 Telephone and Internet	$ 12,563.58	$ 2,553.29	$ 3,300.00	$ 1,893.36	$ 2,520.00	$ 2,600.00	Phones for JK, KP, KK
5470-1 Travel Expense	$ -	$ 464.57	$ 2,000.00	$ 542.15	$ 813.00	$ 2,000.00	
5480-1 Training/Education	$ 2,640.77	$ 1,575.35	$ 6,000.00	$ 1,629.88	$ 2,445.00	$ 7,000.00	GFOAT, CPM, TMCC Training
5500-1 Utilities/Electricity	$ 10,026.59						
5510-1 Utilities/Water-Admin	$ 2,092.46	$ 2,711.68					
5540-1 Website Admin						$ -	
General Expenses	$ 289,733.08	$ 136,103.63	$ 121,891.32	$ 108,664.74	$ 158,228.52	$ 147,021.57	
Department Total	$ 387,402.10	$ 365,102.07	$ 442,969.27	$ 338,775.68	$ 472,814.42	$ 491,678.51	

FY25 - FY26 Expense Detail

TOOL POLICE DEPARTMENT

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-25 Actual	FY 2024-25 Projected	FY 2025-26 Proposed	Comments
5160-2 Employee Benefits-Retirement	$ 15,559.66	$ 20,819.05	$ 24,514.25	$ 16,401.18	$ 24,600.00	$ 37,209.95	
5230-2 Insurance - Medical	$ 51,119.31	$ 72,737.53	$ 68,375.00	$ 46,087.21	$ 67,440.00	$ 97,660.08	
5230-2a Hospitalization	$ 45,348.70	$ 66,719.50	$ 62,500.00	$ 42,794.23	$ 62,500.00	$ 91,533.24	Increased to a PPO threshold for all employees
5230-2b Dental & Vision	$ 5,066.87	$ 5,204.49	$ 4,900.00	$ 2,663.80	$ 3,995.00	$ 5,360.04	$41.85 (dental) $7.78 (vision) for 7 emp for 12 mo
5230-2c Life Insurance	$ 703.74	$ 813.54	$ 975.00	$ 629.18	$ 945.00	$ 766.80	$7.10 for 12 mo for 7 emp
5430-2 Salaries	$ 374,191.50	$ 461,372.51	$ 490,284.90	$ 371,623.56	$ 490,280.00	$ 517,523.60	
6500-2 Payroll Taxes	$ 29,786.05	$ 35,652.87	$ 44,028.49	$ 29,298.45	$ 43,945.00	$ 41,401.89	
Personnel Services	$ 470,656.52	$ 590,581.96	$ 627,202.64	$ 463,410.40	$ 626,265.00	$ 693,795.51	
5050-2 Auto Fuel	$ 17,675.44	$ 27,869.63	$ 29,040.00	$ 19,363.02	$ 27,844.08	$ 15,600.00	Adjusted to reflect electric cars and decrease in fuel usage
5097-2 Computers, Software & Supplies	$ 105,588.66	$ 6,435.62	$ 6,000.00	$ 4,551.97	$ 6,000.00	$ 6,000.00	
5104 - Contract Services - PD	$ 21,400.00	$ 38,625.00	$ 40,700.00	$ 29,897.91	$ 40,700.00	$ 40,700.00	
5140-2 Dues & Subscriptions	$ 2,443.47	$ 672.00	$ 750.00	$ 249.00	$ 700.00	$ 700.00	
5170-2 Equipment Purchases	$ 3,762.96	$ 9,267.15	$ 10,000.00	$ 5,771.76	$ 10,000.00	$ 16,000.00	Body Armor ($5700), Taser $4000, Body Cameras
5210-2 Investigation/Test Expense	$ 220.42	$ -	$ -	$ -		$ 200.00	Psych Eval for Police, Drug Screen, etc.
5220-2 Insurance Property-Liability	$ 3,031.00	$ 6,819.00	$ 11,880.00	$ 5,432.25	$ 7,250.00	$ 7,250.00	
5225 Auto Insurance	$ -	$ 8,879.00	$ 11,200.00	$ 8,238.00	$ 10,950.00	$ 10,950.00	
5250-2 Workers Comp. Insurance	$ -	$ 10,029.94	$ 11,000.00	$ 9,849.00	$ 12,580.50	$ 12,580.50	
5264-2a Vehicle Interest	$ -	$ 6,486.39	$ 6,217.36	$ 4,772.84	$ 6,217.36	5,366.18	Per Loan Schedule
5264-2b Vehicle Principal	$ -	$ -	$ 29,749.98	$ 22,202.59	$ 29,749.98	$ 30,597.82	Per Loan Schedule
5264 2c Vehicles (Electric Vehicles)						$ 18,000.00	Adjusted as $1500 per month for 12 months (anticipated lease for electric vehicles)
5301-LEOSE	$ 1,390.00	$ 2,085.00	$ 695.00			$ 1,000.00	This is for LEOSE specific training. In the past CPM has been charged here and that is not correct
5305 MTPF-Public Awareness & Education	$ -	$ -	$ 2,000.00			$ -	
5330-2 Maintenance - Equipment	$ 15,468.83	$ 7,305.79	$ 10,000.00	$ 5,954.00	$ 8,000.00	$ 10,000.00	
5340-2 Maintenance - Vehicle	$ 10,175.34	$ 14,301.06	$ 12,000.00	$ 5,220.89	$ 7,250.00	$ 12,000.00	
5370-2 Office Supplies	$ 1,047.80	$ 1,349.57	$ 1,300.00	$ 467.38	$ 560.00	$ 1,000.00	
5380-2 Postage-Police	$ 28.99	$ 43.80	$ 55.00	$ 15.00	$ 50.00	$ 60.00	
5390-2 Records Management	$ 5,212.88	$ 811.00	$ 350.00		$ 350.00	$ -	PD no longer needs Lexis Nexis
5400-2 Printing	$ -	$ 119.00	$ 150.00	$ -	$ 150.00	$ 3,300.00	Moved Copier Lease from Admin to Police
5460-1 Telephone and Internet	$ 3,375.72	$ 3,865.43	$ 4,300.00	$ 3,877.17	$ 4,300.00	$ 4,730.00	
5470-2 Travel Expense	$ 80.35	$ 1,007.63	$ 800.00	$ 124.85	$ 800.00	$ 1,320.00	
5480-2 Training/Education	$ 1,402.00	$ 1,297.00	$ 4,000.00	$ 1,752.00	$ 1,500.00	$ 4,000.00	
5490-2 Uniforms	$ 7,456.92	$ 2,606.26	$ 3,000.00	$ 1,701.36	$ 2,550.00	$ 2,500.00	
General Expenses	$ 199,760.78	$ 149,875.27	$ 195,187.34	$ 129,440.99	$ 177,501.92	$ 203,854.50	
Department Total	$ 670,417.30	$ 740,457.23	$ 822,389.98	$ 592,851.39	$ 803,766.92	$ 897,650.01	

FY25 - FY 26 Expense Detail

MAINTENANCE

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-2025 Actual	FY 2024-25 Projected	FY 2025-26 Proposed	Comments
5160-3 Employee Benefits-Retirement	$ 5,331.70	$ 6,090.37	$ 7,273.16	$ 4,728.82	$ 7,095.00	$ 10,688.57	
5430-3 Salaries	$ 138,128.09	$ 136,502.69	$ 150,463.22	$ 107,419.06	$ 150,460.00	$ 148,658.86	
5250 Workers Comp		$ 5,126.97	$ 5,500.00	$ 5,019.00	$ 6,411.00	$ 6,411.00	
5230-3 Insurance - Medical	$ 23,019.16	$ 22,885.95	$ 25,460.00	$ 17,730.53	$ 25,460.00	$ 32,553.36	
5230-3a Hospitalization	$ 20,324.91	$ 20,292.45	$ 22,300.00	$ 16,053.09	$ 22,300.00	$ 30,511.08	
5230-3b Dental & Vision	$ 1,863.93	$ 1,790.46	$ 1,840.00	$ 1,221.36	$ 1,840.00	$ 1,786.68	
5230-3c Life Insurance	$ 830.32	$ 803.04	$ 1,320.00	$ 456.08	$ 1,320.00	$ 255.60	
6500-3 Payroll Taxes	$ 9,042.89	$ 10,469.44	$ 14,546.32	$ 8,406.57	$ 12,609.00	$ 11,892.71	
Personnel Services	$ 175,521.84	$ 181,075.42	$ 203,242.70	$ 143,303.98	$ 202,035.00	$ 210,204.50	
5050-3 Auto Fuel	$ 5,236.35	$ 5,173.14	$ 6,000.00	$ 3,114.46	$ 4,647.00	$ 6,200.00	
5097-3 Computers, Software and Supplies	$ 699.00	$ 1,089.47	$ 100.00		$ 100.00	$ 500.00	
5170-3 Equipment Purchases	$ 23,164.00	$ 16,682.05	$ 20,000.00	$ 15,455.17	$ 20,000.00	$ 13,000.00	Drag Box $13,000
5172-3 Minor Tools	$ -	$ -	$ -	$ -	$ -	$ 300.00	
5173-3 Equipment Rentals			$ 5,000.00	$ 326.48	$ 500.00	$ 12,000.00	Mini Excavator (Financing)
5220-3 Insurance-Prop.&Liab.		$ 3,810.00	$ 6,600.00	$ 3,809.50	$ 5,079.00	$ 5,071.00	E & O down 5%, Real Prop & Mobile Equip Up 5%
5225-3 Insurance Auto		$ 1,420.00	$ 1,760.00	$ 1,346.25	$ 1,795.00	$ 1,912.00	
5330-3 Maintenance-Equipment	$ 4,963.35	$ 11,240.41	$ 6,000.00	$ 441.10	$ 655.00	$ 6,000.00	
5340-3 Maintenance - Vehicle	$ 3,992.56	$ 2,929.39	$ 800.00	$ 1,527.80	$ 1,527.80	$ 2,000.00	Maint. Of Code Enfrorcement Vehicle
5350-3 Maintenance - Road Materials	$ 16,627.32	$ 25,520.35	$ 41,300.00	$ 876.71	$ 21,074.00	$ 41,000.00	10% of Budgeted Sales Tax
5370-3 Office Supplies	$ 311.42	$ 150.17	$ 350.00	$ 305.93	$ 500.00	$ 500.00	Changed amt to fit projection
5373-3 Signs, Posts, Hardware	$ -	$ -	$ -	$ -	$ -	$ 1,000.00	
5380-3 Postage	$ 701.41	$ 430.97	$ 150.00			$ -	
5460-3 Telephone & Internet	$ 471.95	$ 1,003.36	$ 1,375.00	$ 763.15	$ 1,018.00	$ 1,100.00	
5470-3 Travel Expense	$ 39.61		$ 150.00		$ 50.00	$ 100.00	
5480-3 Training/Education Expense			$ 500.00			$ -	
5490-3 Uniforms	$ 899.81	$ 971.10	$ 2,550.00	$ 2,255.19	$ 3,240.00	$ 2,500.00	Baker $18, Martin $16, Damage Waiver $13 per week for 52 weeks
5500-3 Utilities/Electricity-Maint	$ 711.58	$ 465.16	$ 700.00	$ 513.38	$ 690.00	$ 759.00	
5510-3 Utilities/Water-Maint	$ 795.01	$ 730.70		$ 80.00	$ 120.00	$ 132.00	
General Expenses	$ 58,613.37	$ 71,616.27	$ 93,335.00	$ 30,815.12	$ 60,995.80	$ 94,074.00	
Department Total	$ 234,135.21	$ 252,691.69	$ 296,577.70	$ 174,119.10	$ 263,030.80	$ 304,278.50	

FY25 - FY26 Expense Detail

MUNICIPAL COURT

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-25 Actual	FY 2024-25 Projected	FY 2025-26 Proposed	Comments
5160-4 Employee Benefits-Retirement	$ 5,331.70	$ 1,911.48	$ 2,238.38	$ 1,393.62	$ 2,090.00	$ 3,299.16	
5430-4 Salaries	$ 39,019.90	$ 41,519.85	$ 44,767.59	$ 31,580.84	$ 44,765.00	$ 45,885.44	
5230-4 Insurance - Medical	$ 8,314.25	$ 15,736.74	$ 9,770.00	$ 7,400.39	$ 11,740.32	$ 11,031.04	
5230-4a Hospitalization	$ 6,774.97	$ 13,603.17	$ 7,650.00	$ 6,701.28	$ 10,799.64	$ 10,170.36	
5230-4b Dental & Vision	$ 1,292.32	$ 1,886.61	$ 1,790.00	$ 652.10	$ 610.68	$ 610.68	
5230-4c Life Insurance	$ 246.96	$ 246.96	$ 330.00	$ 47.01	$ 330.00	$ 250.00	
6500-4 Payroll Taxes	$ 2,996.25	$ 10,469.44	$ 4,476.76	$ 2,478.95	$ 3,720.00	$ 4,588.54	
Personnel Services	$ 55,662.10	$ 69,637.51	$ 61,252.73	$ 42,853.80	$ 62,315.32	$ 64,804.19	
5097-4 Computers, Software & Supplies (MTF)	$ -	$ 717.15	$ 2,000.00	$ 1,759.60	$ 1,000.00	$ 1,000.00	
5110 Court Special Fund Accounts	$ -	$ -	$ -	$ -	$ -	$ -	
5120-4b 'Inmate Housing Fees	$ -	$ -	$ 3,000.00	$ 2,270.00	$ 3,400.00	$ 3,400.00	
5120-4c 'GHS Collections	$ -	$ -	$ 20,000.00	$ 15,851.30	$ 23,700.00	$ 23,700.00	
5120-4d Bailiff Pay	$ -	$ -	$ 1,000.00	$ 150.00	$ 125.00	$ 125.00	
5120-4e Comptroller Quarterly Payments	$ -	$ -	$ 146,000.00	$ 105,470.06	$ 158,250.00	$ 158,250.00	
5120-4 Court Costs & Arrest Fees	$ -	$ -	$ 1,500.00	$ 959.04	$ 1,440.00	$ 1,440.00	
5140-4 MTF (FUND) Dues & Subscriptions-Judicial - Judicial/Court (MTF FUND)	$ -	$ 3,000.00	$ 3,500.00	$ 3,055.00	$ 3,555.00	$ 4,000.00	
5170-4 Equipment Purchases (MSF)	$ -	$ 1,776.96	$ 100.00	$ -	$ -	$ -	
5270 Juror Fees (MJF)	$ -	$ 2,293.00	$ 2,000.00	$ 100.00	$ 500.00	$ 2,000.00	
5300-4 Legal Fees	$ 9,836.02	$ 24,914.96	$ 24,000.00	$ 15,342.07	$ 23,013.11	$ 25,000.00	
5370-4 Office Supplies	$ 626.88	$ 1,404.65	$ 1,000.00	$ 588.38	$ 1,400.00	$ 1,400.00	
5380-4 Postage	$ -	$ 700.00	$ 600.00	$ 303.00	$ 454.50	$ 700.00	
5400-4 Printing (MTF)	$ -	$ -	$ 80.00	$ -	$ -	$ -	
5470-4 Travel Expense	$ 184.36	$ 96.67	$ 200.00	$ 838.33	$ 558.21	$ 900.00	
5480-4 Training/Education	$ 140.00	$ 330.00	$ 1,000.00	$ 910.00	$ 910.00	$ 1,000.00	
5490-4 Uniforms	$ -	$ -	$ 250.00	$ -	$ -	$ 250.00	
General Expenses	$ 10,787.26	$ 35,233.39	$ 206,230.00	$ 147,596.78	$ 218,305.82	$ 223,165.00	
Department Total	$ 66,449.36	$ 104,870.90	$ 267,482.73	$ 190,450.58	$ 280,621.14	$ 287,969.19	

FY25 - FY 26 Expense Detail

PARK

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-25 Actuals	FY 2024-25 Projected	FY 2025-26 Proposed	Comments
5160-6 Employee Benefits-Retirement	$ -	$ -	$ 1,045.15	$ 526.88	$ 789.00	$ 2,788.79	7.19% 6% and 2-1 match
5430-6 Salaries	$ -	$ -	$ 24,902.99	$ 9,978.95	$ 14,968.50	$ 38,787.05	
5230-6 Insurance - Medical	$ -	$ -	$ 8,810.00	$ 722.12	$ 1,081.50	$ 11,014.56	
5230-6a Hospitalization	$ -	$ -	$ 8,240.00	$ 632.31	$ 948.00	$ 10,170.36	$700 per month for 12 months
5230-6b Dental & Vision	$ -	$ -	$ 460.00	$ 50.89	$ 75.00	$ 610.68	$41.85 dental, $7.78 vision, 12 mo
5230-6c Life Insurance	$ -	$ -	$ 110.00	$ 38.92	$ 58.50	$ 233.52	$7.10 per mo for 12 mo
6500-6 Payroll Taxes	$ -		$ 2,690.30	$ 842.58	$ 1,264.50	$ 3,878.71	
Personnel Services	$ -	$ -	$ 37,448.44	$ 12,070.53	$ 18,103.50	$ 56,469.10	
5050-6 Auto Fuel	$ -	$ -	$ 3,000.00	$ 149.88	$ 225.00	$ 3,000.00	
5140-6 Contract Services	$ -	$ -	$ -	$ -	$ -	$ -	
5170-6 Equipment Purchases	$ -	$ -	$ 18,000.00	$ 21,066.95	$ 21,066.95	$ -	Equipment for the Park to be calc. by July 31st
5172-6 Minor Tools	$ -	$ -	$ -	$ -	$ -	$ 300.00	
5173-6 Equipment Rentals	$ -	$ -	$ -	$ -	$ -	$ -	Scissor lift rental
5171-6 HOT Events	$ -	$ -	$ 5,000.00	$ 5,380.26	$ 41,000.00	$ -	
5174-6d Transfer HOT Funds to Park Event Revenue Fund						$ 39,000.00	
5220-6 Insurance-Property & Liability	$ -	$ -	$ -	$ 348.00	$ 696.00	$ 1,348.00	
5265-6 Janitorial Supplies	$ -	$ -	$ 2,500.00	$ 1,493.37	$ 2,025.00	$ 2,500.00	
5302-6 Marketing	$ -	$ -	$ 3,000.00	$ -	$ -	$ 3,000.00	
5330-6 Maintenance-Equipment	$ -	$ -		$ -	$ -		
5334-6 Parks Development	$ -	$ -	$ -	$ -	$ -	$ -	
5336 Park Grounds/Landscaping	$ -	$ -	$ 5,500.00	$ 2,046.34	$ 3,075.00	$ 5,500.00	
5370-6 Office Supplies	$ -	$ -	$ 50.00	$ 185.00	$ 185.00	$ 185.00	
5372-6 Recreational Items	$ -	$ -	$ -	$ -	$ -	$ -	
5373-6 Signs, Posts, Hardware	$ -	$ -	$ -	$ -	$ -	$ 100.00	
5379-6 Special Events	$ -	$ -	$ -	$ -	$ -		
5490-6 Uniforms	$ -	$ -	$ 300.00	$ 103.50	$ 140.00	$ 520.00	$10 per week for 52 weeks
5500-6 Utilities - Electricity	$ -	$ -	$ 7,000.00	$ 1,140.60	$ 1,320.00	$ 7,000.00	
5510-6 Utilites - Water	$ -	$ -	$ 4,500.00	$ 3,440.63	$ 5,160.00	$ 5,676.00	
General Expenses	$ -	$ -	$ 48,850.00	$ 35,354.53	$ 74,892.95	$ 68,129.00	
Department Total	$ -	$ -	$ 86,298.44	$ 47,425.06	$ 92,996.45	$ 124,598.10	

FY25 - FY26 Expense Detail

BUILDING & CODE ENFORCEMENT

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-25 Actual	FY 2024-25 Projected	FY 2025-26 Proposed	Comments
5160-8 Employee Benefits-Retirement	$ 1,455.38	$ 3,968.16	$ 5,131.66	$ 2,761.45	$ 4,145.00	$ 7,452.20	7.19% 6% and 2-1 match
5430-8 Salaries	$ 42,027.54	$ 92,429.77	$ 102,633.17	$ 65,449.74	$ 98,175.00	$ 103,646.67	
5230-8 Insurance - Medical	$ 4,932.66	$ 8,695.09	$ 15,370.00	$ 7,469.14	$ 11,205.00	$ 22,256.64	Added Hamaker, Allen did not have medical insurance
5230-8a Hospitalization	$ 4,514.05	$ 6,764.15	$ 12,480.00	$ 5,292.56	$ 7,940.00	$ 20,340.72	
5230-8b Dental & Vision	$ 383.11	$ 1,058.43	$ 1,990.00	$ 1,477.22	$ 2,215.00	$ 1,745.52	
5230-8c Life Insurance	$ 35.50	$ 872.51	$ 900.00	$ 699.36	$ 1,050.00	$ 170.40	
6500-8 Payroll Taxes	$ 3,005.22	$ 7,176.13	$ 9,263.21	$ 5,154.70	$ 7,750.00	$ 10,364.67	
Personnel Services	$ 51,420.80	$ 112,269.15	$ 132,398.04	$ 80,835.03	$ 121,275.00	$ 143,720.17	
5050-8 Auto Fuel	$ 1,899.78	$ 2,290.60	$ 3,300.00	$ 1,296.99	$ 1,946.00	$ 3,000.00	
5096 - Property Abatements		$ 14,390.37	$ 40,000.00	$ 24,686.10	$ 37,029.00	$ 40,000.00	
5097-8 Computers, Software & Supplies		$ 6,913.02	$ 6,000.00	$ 539.97	$ 810.00	$ 2,000.00	
5103 - Contract Services - Bureau Veritas	$ 73,071.89	$ 69,069.06	$ 61,000.00	$ 40,926.73	$ 46,927.00	$ 50,000.00	
5104-8 Contract Services - GIS, Engineering	$ -	$ -	$ 7,000.00	$ 5,000.00	$ 5,000.00	$ 7,000.00	
5140-8 Dues & Subscriptions		$ 15,345.00	$ 16,000.00	$ 15,711.00	$ 15,711.00	$ 16,500.00	MyGov $15,516
5170-8 Equipment Purchases	$ 4,505.82	$ 2,845.87	$ 2,000.00	$ 1,132.87		$ 2,000.00	What is purchased here?
5225-8 Auto Insurance		$ 506.00		$ 704.75	$ 940.00	$ 1,006.00	Auto Liability up 17%, physical damage up 10%
5250-8 Workers Comp Insurance		$ 604.61	$ 770.00	$ 488.50	$ 624.00	$ 624.00	
5264-8a Vehicle Principal			$ 1,793.91	$ 1,290.96	$ 1,793.91	$ 2,227.61	Amoritization schedule from Simmons Bank
5264-8b Vehicle Interest			$ 6,243.93	$ 4,617.18	$ 6,243.93	$ 5,649.91	Amoritization schedule from Simmons Bank
5340-8 Maintenance-Vehicle	$ 611.64	$ 4,397.86	$ 3,000.00	$ 1,170.71	$ 1,756.00	$ 2,500.00	
5366-8 - Neighborhood Infrastructure		$ 7,068.33	$ 5,000.00	$ 3,540.49	$ 5,258.00	$ 5,000.00	
5370-8 Office Supplies	$ 836.93	$ 1,106.18	$ 1,000.00	$ 426.09	$ 461.00	$ 1,000.00	
5380-8 Postage		$ 1,200.00	$ 2,200.00	$ 550.00	$ 825.00	$ 1,300.00	
5460-8 Telephone and Internet	$ 945.90	$ 1,391.03	$ 1,600.00	$ 988.06	$ 1,317.00	$ 1,448.70	
5470-8 Travel Expense	$ 207.91	$ 872.42	$ 1,200.00	$ 151.60	$ 227.00	$ 1,200.00	
5480-8 Training/Education	$ 1,835.00	$ 2,428.00	$ 5,000.00	$ 1,149.00	$ 1,723.50	$ 1,800.00	
5490-8 Uniforms	$ 229.00	$ 286.97	$ 250.00			$ 800.00	Uniform Replacement for Lacosta, New Uniforms for Heath
General Expenses	$ 84,143.87	$ 130,715.32	$ 163,357.84	$ 104,371.00	$ 128,592.34	$ 145,056.22	
Department Total	$ 135,564.67	$ 242,984.47	$ 295,755.88	$ 185,206.03	$ 249,867.34	$ 288,776.39	

.

FY25 - FY26 Expense Detail

ANIMAL CONTROL

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-25 Actual	FY 2024-25 Projected	FY 2025-26 Proposed	Comments
5030-9 Animal Care	$ 14,464.50	$ 19,753.50	$ 25,000.00	$ 16,161.00	$ 21,036.00	$ 23,140.00	
5170-9 Equipment Purchases	$ 2,187.81		$ 450.00	$ 4.75	$ 125.00	$ 200.00	
5340-9 Maintenance-Vehicle	$ 521.00	$ 363.76	$ 1,000.00		$ 500.00	$ 500.00	
5370-9 Office Supplies	$ 70.50	$ 146.07	$ 200.00	$ 72.01	$ 108.00	$ 100.00	
5460-9 Telephone & Internet	$ -	$ 16.50	$ -	$ -	$ -	$ -	
5470-9 Travel Expense	$ 38.89	$ 31.43	$ 100.00		$ 100.00	$ 100.00	
5480-9 Training/Education	$ 150.00	$ 300.00	$ 300.00		$ 300.00	$ 300.00	
5490-9 Uniforms		$ 60.00	$ 1,000.00	$ 290.43	$ 376.00	$ 1,040.00	Troy $20 per week for 52 weeks
General Expenses	$ 17,432.70	$ 20,671.26	$ 28,050.00	$ 16,528.19	$ 22,545.00	$ 25,380.00	
Department Total	$ 17,432.70	$ 20,671.26	$ 28,050.00	$ 16,528.19	$ 22,545.00	$ 25,380.00	

FY25 - FY26 Expense Detail

MAYOR & CITY COUNCIL

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-25 Actual	FY 2024-25 Projected	FY 2025-26 Proposed	Comments
5430-10 Salaries	$ -	$ 2,200.00	$ 1,200.00	$ 900.00	$ 1,200.00	$ 1,200.00	Mayor ($100 a month);
Personnel Services	$ -	$ 2,200.00	$ 1,200.00	$ 900.00	$ 1,200.00	$ 1,200.00	
5140-10 Dues & Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	
5300-10 Legal Fees	$ -	$ 4,581.07	$ 2,000.00	$ 2,750.00	$ 2,750.00	$ 3,000.00	
5302-10 Marketing	$ -	$ 483.06	$ 3,000.00	$ 866.30	$ 1,300.00	$ 1,000.00	Mailers for City Council ideas
5355-10 Meals	$ -	$ -	$ -	$ -	$ -	$ -	Meals for Council-related events
5370-10 Office Supplies	$ 63.63	$ -	$ 400.00	$ 115.59	$ 175.00	$ 250.00	
5470-10 Travel Expense	$ -	$ -	$ 250.00	$ -	$ -	$ -	Cedar Creek Lake Day at Capital
5480-10 Training/Education Expense	$ -	$ -	$ 500.00	$ 79.00	$ 120.00	$ 200.00	
General Expenses	$ 63.63	$ 5,064.13	$ 6,150.00	$ 3,810.89	$ 4,345.00	$ 4,450.00	
Department Total	$ 63.63	$ 7,264.13	$ 7,350.00	$ 4,710.89	$ 5,545.00	$ 5,650.00	

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
02/15/2025	105,000	2.100%	32,865.00	137,865.00	
08/15/2025			31,762.50	31,762.50	
09/30/2025					169,627.50
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

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

CITY OF TOOL EST. 1969

Capital Expenditures

Mayor and Council,

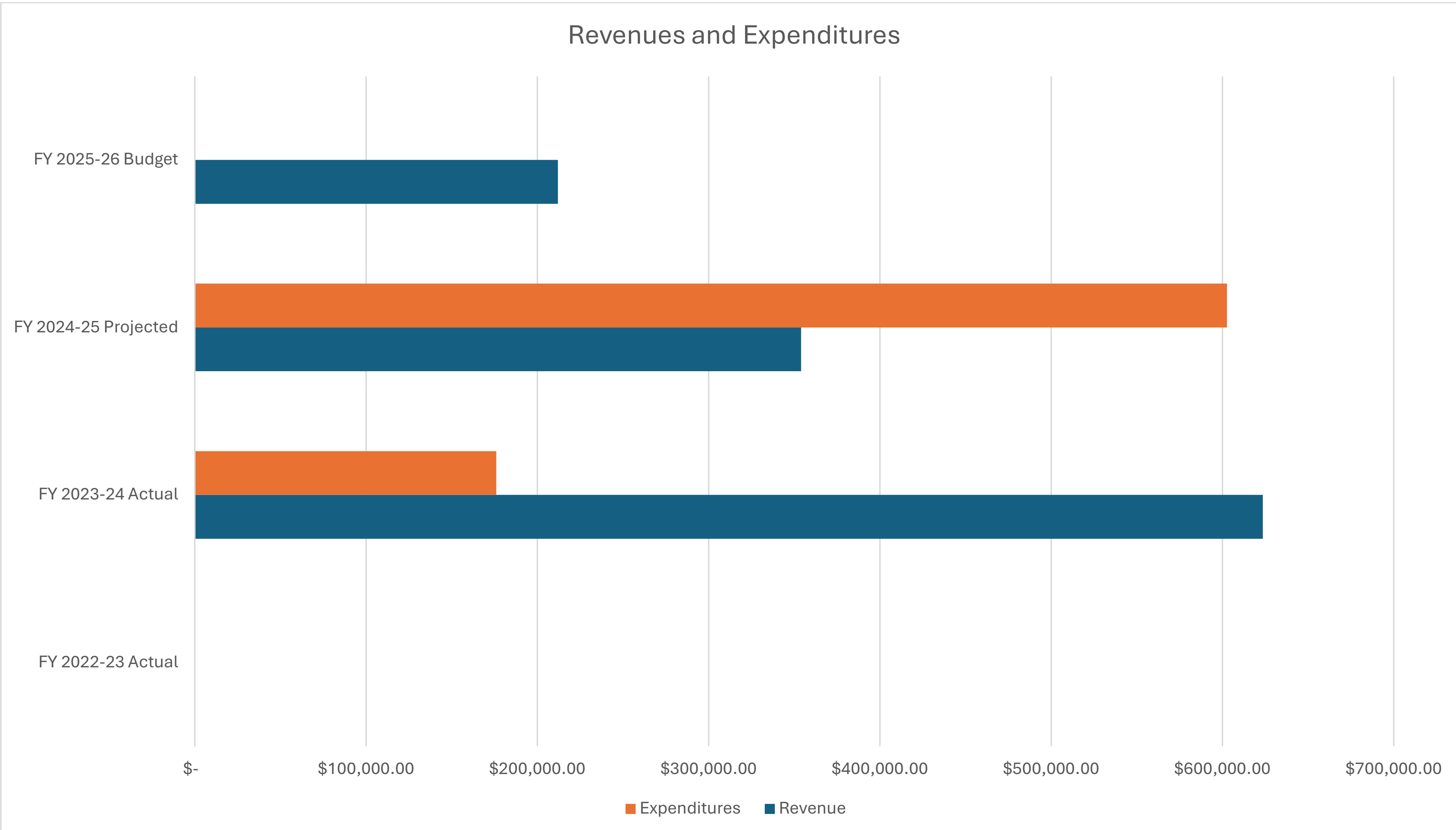
The FY 2025-2026 includes a provision for a Budgeted Transfer to the Capital Improvement Fund of $200,000.The Budget Workshop provides the opportunity for thoughtful discussion regarding future capital improvement needs, financing, and planning for the next year and years going forward.

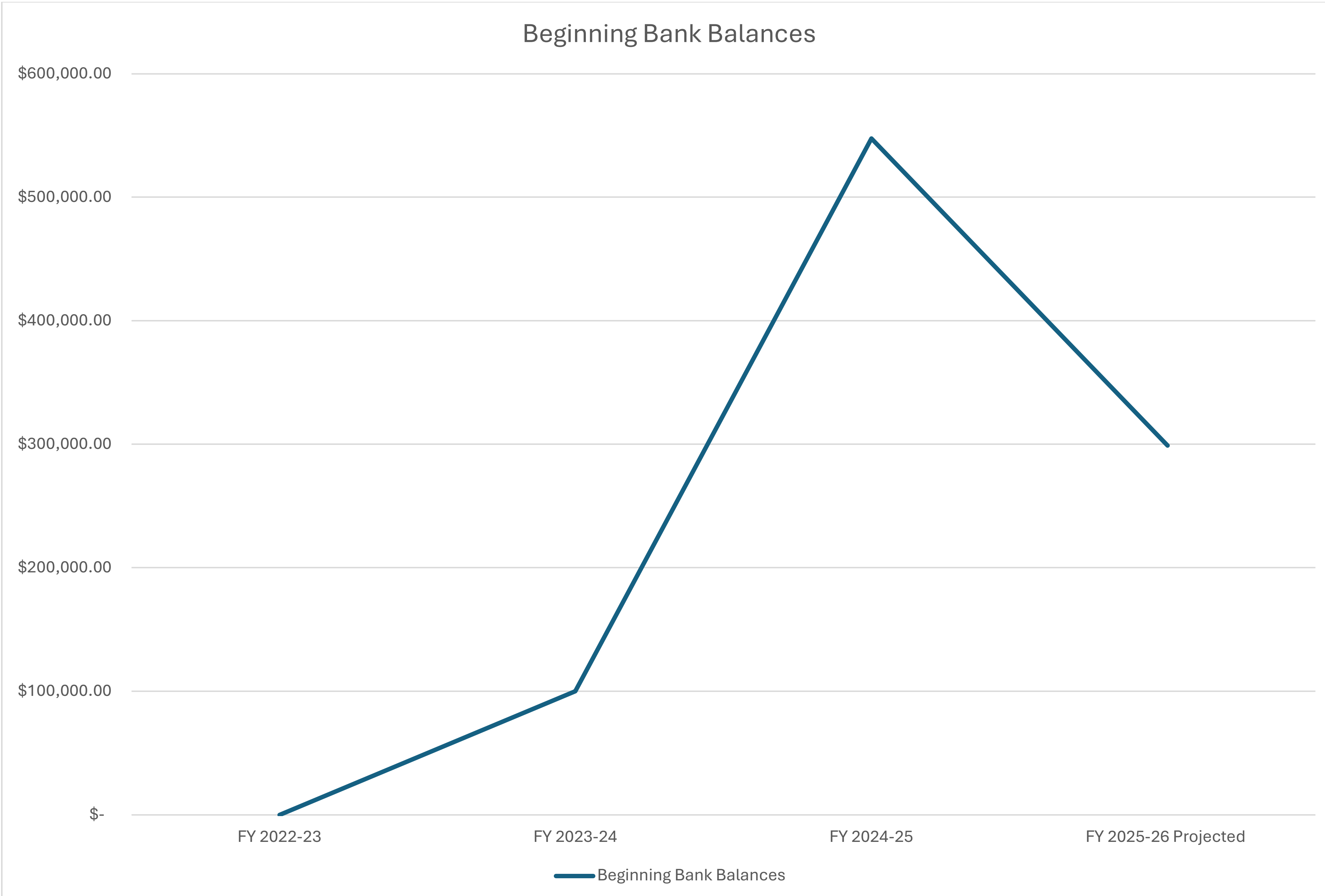
Sincerely,

Julius Kizzee
City Administrator

Kimberly Kroha
City Controller

Fund Balance 03 – Capital Improvement Fund




Beginning Bank Balances
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
$100,000.00
$-
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26 Projected
Beginning Bank Balances

Budget Highlight – EDC/MDD

Mayor and Council,

Regarding the upcoming discussions about an Economic Development Corporation or a Municipal Development District, there are some complexities to both. For this budget discussion for this upcoming fiscal year, staff wanted to give insights on how both of these groups could affect the City of Tool. Overall, both organizations have a range of flexibility for expenditures including park development, job creation and athletic purposes. **(Source: Economic Development Corporation Report 2018-2019, Comptroller of Public Accounts)**

Type B Economic Development Corporations (Chapter 505 of Local Government Code)

A Type B EDC has seven board members, who serve 2-year terms at the pleasure of the City Council. They may reappointed after their term ends and have to meet certain residency requirements. Chapter 380 Development Agreements dealing with an EDC must be brought forth and considered by the City Council as well.

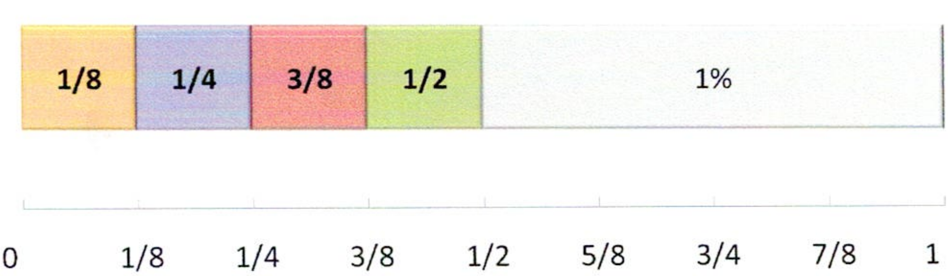
Approximately 515 cities have a Type B EDC. Those EDC's have to file an annual report with the Texas Comptroller of Public Accounts, by April 1st of each year. At the current time, there are currently nine applicants for the board.

Municipal Development Districts (Chapter 377 of Local Government Code)

A Municipal Development District can authorize an allocation of sales tax in any part of the city or the extraterritorial jurisdiction (ETJ) of the city. For the City of Tool, this would be .5 miles outside of the city. There are approximately 33 MDD's around the state of Texas.

For the MDD, there are at least four directors appointed by the City Council, who must be a resident of the City or the District, whichever the boundaries of the organization are. Their agreements are approved by a simple majority of the board of directors.

Both corporations have similar expenditure flexibility. If imposed, the sales tax can be funded in increments of 1/8 of 1%. That breakdown is below:



Budget Highlight – EDC/MDD

For the City of Tool, the total sales tax figures we have for this upcoming fiscal year are:

Tool Sales Tax Breakdown	
1/8%	$25,625
1/4%	$51,250
3/8%	$76,875
1/2%	$102,500
1%	$205,000

Both of these organizations would need to be placed on the ballot in November of 2025 and the Council's decision will be requested at the July 10th Budget meeting and the July 17th Council meeting. Staff is requesting direction regarding the Council's desires for the allocation of sales tax.

Sincerely,

Julius Kizzee
City Administrator

Kimberly Kroha
City Controller