



CITY OF TOOL

PROPOSED BUDGET FISCAL YEAR 2025-2026

**To be heard and approved by Tool City
Council during FY 24-25' Budget Season**



This page intentionally left blank.

TABLE OF CONTENTS

SECTION 1 – ACKNOWLEDGMENTS	6
CITY ADMINISTRATOR'S MESSAGE	7
ELECTED OFFICIALS.....	8
BOARDS AND COMMISSIONS	9
ORGANIZATIONAL CHART.....	10
SECTION 2 – FUND SUMMARIES.....	11
01 – GENERAL FUND	13
01 – GENERAL FUND DETAIL (1 of 7)	14
01 – GENERAL FUND DETAIL (cont.) (2 of 7)	15
01 – GENERAL FUND DETAIL (cont.) (3 of 7)	16
01 – GENERAL FUND DETAIL (cont.) (4 of 7)	17
01 – GENERAL FUND DETAIL (cont.) (5 of 7)	18
01 – GENERAL FUND DETAIL (cont.) (6 of 7)	19
02 - EMERGENCY FUND	21
02 - EMERGENCY FUND DETAIL	22
03 - CAPITAL IMPROVEMENT FUND.....	23
03 – CAPITAL IMPROVEMENT FUND DETAIL	24
04 - INTEREST & SINKING FUND	25
04 – INTEREST & SINKING FUND DETAIL.....	26
26	
05 - HOTEL-MOTEL TAX FUND	27
05 – HOTEL-MOTEL TAX FUND DETAIL.....	28
28	
06 - BOND PAVING PROJECT (City Hall Addition)	29
06 – BOND PAVING PROJECT FUND DETAIL	30
08 - ESCROW DRAW ACCOUNT	31
08 – ESCROW DRAW ACCOUNT FUND DETAIL	32
09 – PARK REVENUE FUND	33
09 – PARK REVENUE FUND DETAIL.....	34
10 – MUNICIPAL COURT FUND	35
10 – MUNICIPAL COURT FUND DETAIL	36

11 - MUNICIPAL COURT SECURITY DETAIL.....	37
11 – MUNICIPAL COURT SECURITY FUND DETAIL.....	38
12 - MUNICIPAL COURT TECHNOLOGY FUND.....	39
12 - MUNICIPAL COURT TECHNOLOGY FUND DETAIL.....	40
SECTION 3 – TAX RATE SUMMARIES	41
PROPERTY TAX RATES THROUGH THE YEARS.....	41
SECTION 4 – DEPARTMENTAL EXPENSE SUMMARIES.....	43
0 - MULTI-DEPARTMENTAL.....	43
0 – Multi-Departmental Account Codes.....	45
1 – ADMINISTRATION.....	46
1 – Administration Account Codes.....	48
2 - POLICE	49
2 – Police Account Codes.....	51
3 - MAINTENANCE.....	52
3 – Maintenance Account Codes.....	54
4 - MUNICIPAL.....	55
4 – Municipal Account Codes	57
6 - PARK.....	58
6 – Park Account Codes.....	60
8 – BUILDING/CODE ENFORCEMENT	61
8 – Building/Code Enforcement Account Codes	63
9 – ANIMAL CONTROL.....	64
9 – Animal Control Account Codes.....	66
10 - MAYOR/COUNCIL	67
10 – Mayor/Council Account Codes	69
SECTION 5 – DEBT SERVICE SCHEDULE.....	70
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2020	70
COMBINATION TAX AND LIMITED SURPLUS REVENUE CERTIFICATES OF OBLIGATION, SERIES 2020	71
SECTION 6 – CAPITAL IMPROVEMENT PROGRAM	73
CIP PROGRAM PRIORITIES.....	73
SECTION 7 – COMPENSATION INFORMATION	74
5.1 PROPOSED 24-25 SALARIES	74
5.2 SALARY SCHEDULE	76
5.3 SALARY PROJECTIONS.....	78

SECTION 8 – TAX RATE WORKSHEET	79
TNT TAX RATE WORKSHEET OVERVIEW	79
SECTION 9 – ORDINANCE #2024-__ SETTING THE TAX RATE	91
Tax Rate of	91
SECTION 10 – ORDINANCE #2024-__ ADOPTING 24-25' BUDGET	93
Budget of \$*****	93

SECTION 1 – ACKNOWLEDGMENTS

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

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

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

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

Tool, Building a Better Tomorrow

CITY ADMINISTRATOR'S MESSAGE

Greetings Mayor Dumont and Councilmembers,

It is my honor to present to you the Fiscal Year 2025-2026 Annual Operating Budget. This budget is submitted to the best of staff's abilities to estimate revenues, expenditures and the goals of all that make the City of Tool the wonderful place that it is to live, work and play. This budget outlines the financial figures and priorities for the upcoming fiscal year that spans from October 1, 2025 to September 30, 2026.

The City of Tool's 2025-2026 budget will welcome the addition of the Eight at Tool park as a continuing functional entity of the city. The city's financial picture continues to hold strong with effective fund balances, operational efficiencies and key priorities being met. This budget is a cooperation of all city departments as well as the Mayor and Council giving direction. The commitment to the future will keep all priorities in line and bring Tool a sense of belonging for the future.

The 2025-2026 City of Tool's budget includes a General Fund transfer into the Capital Improvement Fund of \$200,000, continuing the Neighborhood Infrastructure Reinvestment Program, addressing growth opportunities through economic development and building standards. This budget also addresses building up the City of Tool's General Fund to avoid future budget constraints and reducing future city services.

This proposed fiscal year budget has total General Fund expenditures of \$3,269,581.28, representing an approximate 5.3% budgeted increase from last year. Priorities of this budget are to continue to keep the priorities outlined by the City Council aligned with the resources to make that happen, while prioritizing growth for our citizens.

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

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

The proposed tax rate of .375061, which would be among the lowest tax rates the City has levied in the last 14 years. This tax rate gives the city the ability to pay off its debt, while keeping an eye for the future.

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

Sincerely,



Julius Kizzee
City Administrator

ELECTED OFFICIALS



Honorable Mayor Mike Dumont



Councilmember Vera Bennett



Councilmember Greg Figueroa



Councilmember Michael Fladmark



Councilmember Daniel Sayre



Councilmember Robert Stykes

BOARDS AND COMMISSIONS

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

Fiscal Affairs Committee

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

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

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

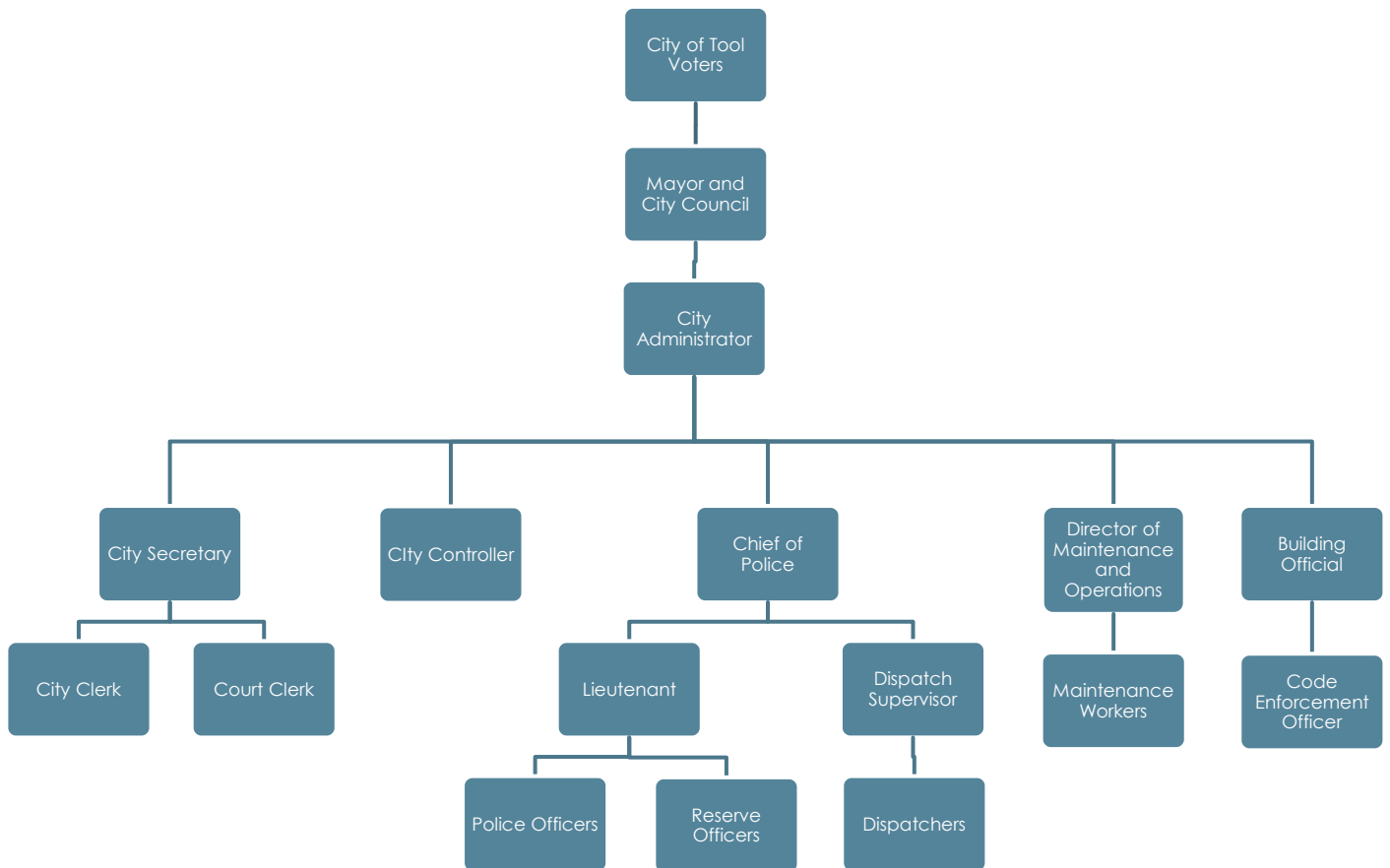
This committee is expected to meet on a quarterly basis.

Tool Economic Task Force

The Tool Economic Task Force is to be instrumental in evaluating and recognizing economic growth opportunities in the City of Tool and its extraterritorial jurisdiction.

The 7-member group is appointed by the Tool City Council and is responsible for finding economic tools to bring responsible, smart and efficient growth to the area.

ORGANIZATIONAL CHART



SECTION 2 – FUND SUMMARIES

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

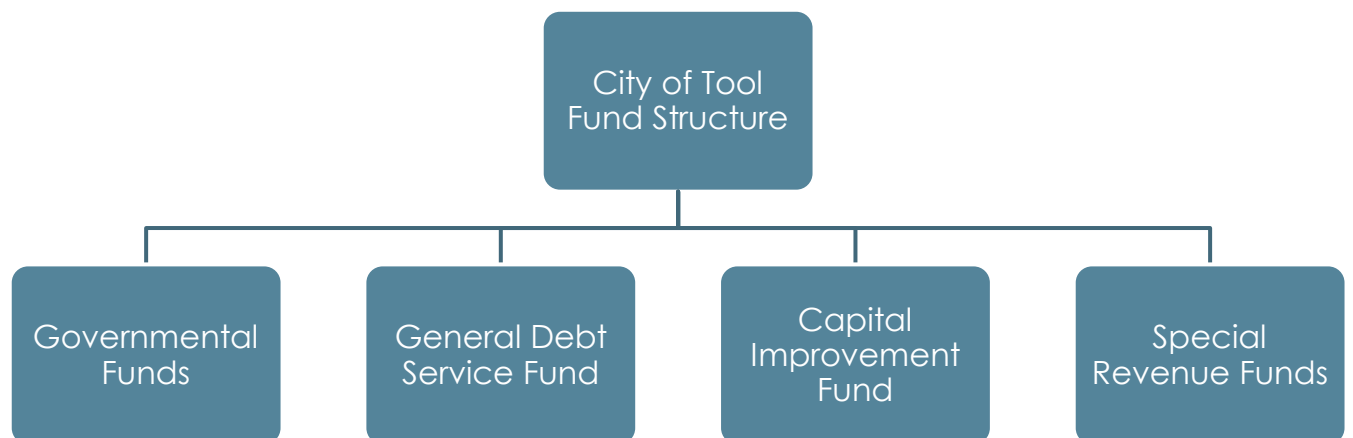
There are many funds the City of Tool legislatively and judicially is required to have. For transparency and clean accounting, these funds will be separated into four groups.

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

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

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

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



FY 25'-26' Consolidated Summary Of All Funds

GOVERNMENTAL FUND TYPE

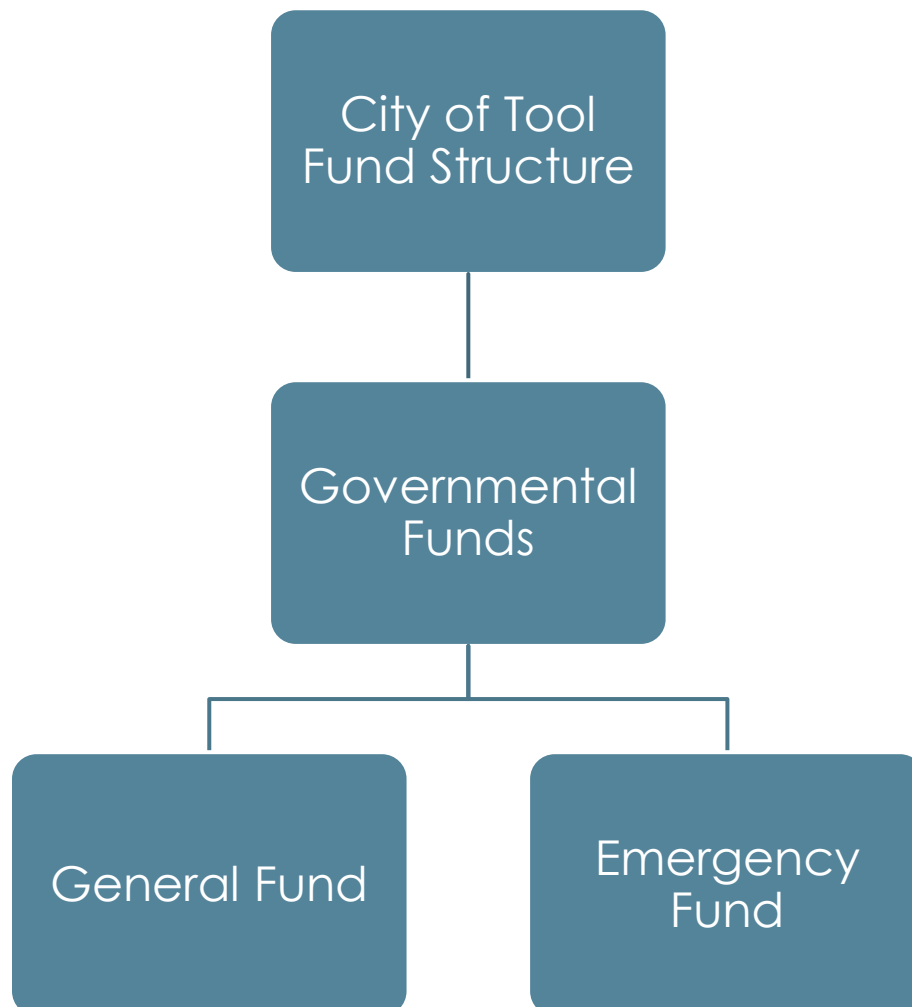
	Anticipated Balance as of 9/30/2025	FY 2025-2026 Revenues	FY 2025-2026 Expenditures	Anticipated Balance as of 9/30/2026
Governmental Funds				
General Fund	\$ -	\$ 3,269,581.28	\$ 3,269,581.28	\$ (0.00)
Emergency Fund	\$ 389,099.09	\$ 13,000.00	\$ -	\$ 402,099.09
Capital Improvement Funds				
Capital Improvement Fund	\$ 201,316.60	\$ 212,000.00	\$ -	\$ 413,316.60
General Debt Service Fund				
Interest & Sinking Fund (Debt Service)	\$ 1,322.84	\$ 458,003.00	\$ 458,003.00	\$ 1,322.84
Special Revenue Funds				
Hotel /Motel Occupancy Tax	\$ 80,949.70	\$ 44,000.00	\$ 42,000.00	\$ 82,949.70
Bond Paving Project (City Hall)	\$ 8,290.79	\$ -	\$ -	\$ 8,290.79
Escrow Draw Account	\$ 223,928.05	\$ 9,000.00	\$ 180.00	\$ 232,748.05
Park Revenue Fund	\$ -	\$ 54,000.00	\$ 54,000.00	\$ -
Municipal Court Fund	\$ 28,904.19	\$ 459,000.00	\$ 457,055.00	\$ 30,849.19
Municipal Court Security Fund	\$ 29,853.53	\$ 7,002.00	\$ 125.00	\$ 36,730.53
Municipal Court Technology Fund	\$ 9,271.64	\$ 6,500.50	\$ 5,000.00	\$ 10,772.14
Governmental Fund Totals	\$ 972,936.43	\$ 4,532,086.78	\$ 4,285,944.28	\$ 1,219,078.93
This page's contents are estimates for budgeting purposes.				

01 – GENERAL FUND

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

In this year's General Fund, budgeted revenue is expected to increase 5.3% year over year. The other revenue streams that saw modest increases were Fines and Forfeitures and Sales Tax revenue.

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



01 – GENERAL FUND DETAIL (1 of 7)

CITY OF TOOL Proposed Budget FY 2025-2026					
	FY 2022-23 Actual	FY 2023-24 Actual	2024-2025 Budget	FY 2024-25 Projected	Proposed 2025-2026 Budget
Income					
4000 Revenues					
4010 Animal Registrations/ Fees	\$ 955.00	\$ 1,550.00	\$ 1,000.00	\$ 220.00	\$ 1,000.00
4011 Alarm Permit	\$ 650.00	\$ 340.00	\$ 350.00	\$ 385.00	\$ 350.00
4012 Garage Sale Permits	\$ 210.00	\$ 225.00	\$ 170.00	\$ 175.00	\$ 170.00
4013 Animal Surrender Fees			\$ 1,000.00	\$ 690.00	\$ 800.00
4020 Building Permits	\$ 107,896.29	\$ 105,815.75	\$ 110,000.00	\$ 103,625.00	\$ 112,000.00
4025 Short Term Rental Annual Permit	\$ 4,800.00	\$ 3,800.00	\$ 3,200.00	\$ 4,080.00	\$ 4,200.00
4030 Civic Center Rental	\$ 4,200.00	\$ 1,600.00	\$ 5,500.00	\$ 7,620.00	\$ 6,000.00
4040 Cable & Telephone Franchise Fees (combined)	\$ 28,535.47	\$ 31,933.27	\$ 31,205.00	\$ 32,305.00	\$ 31,205.00
4045 Park Revenue	\$ -	\$ -	\$ -		\$ -
4050-1 Contributions-General Fund	\$ 1,440.05	\$ 356.20	\$ -	\$ 615.00	\$ -
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	\$ 1,000.00
Total Contributions & Donations	\$ 6,452.00	\$ 6,173.25	\$ -	\$ 1,746.87	\$ 1,000.00
4064 Fines & Forfeitures	\$ 130,267.10	\$ 217,498.98	\$ 217,000.00	\$ 247,755.00	\$ 267,950.00
4064a - Municipal 3rd Party Payout	\$ 0.16	\$ 147,293.08	\$ 146,000.00	\$ 179,305.00	\$ 167,000.00
4064b - Municipal Jury Fund (MJF)	\$ 76.37	\$ 96.83	\$ 100.00	\$ 175.00	\$ 150.00
4064c - Municipal Truancy & Prev (MTPF)	\$ 3,825.90	\$ 7,335.85	\$ 7,000.00	\$ 7,085.00	\$ 7,400.00
4064d - Municipal Court Security Fund (MSF)	\$ 3,822.03	\$ 7,198.38	\$ 7,000.00	\$ 8,470.00	\$ 8,000.00
4064e - Municipal Court Technology Fund (MTF)	\$ 3,157.50	\$ 5,882.77	\$ 5,800.00	\$ 6,915.00	\$ 6,500.00
Total Fines & Forfeitures	\$ 141,149.06	\$ 385,305.89	\$ 382,900.00	\$ 449,705.00	\$ 457,000.00
4068 Service Fee Retained by City	\$ (0.19)	\$ 2,660.68	\$ 1,000.00	\$ 1,265.00	\$ 1,150.00
4069 Police Seizure Income			\$ -		
4070 HCAD Ad Valorem	\$ 1,226,740.67	\$ 1,298,533.12	\$ 1,420,231.50	\$ 1,411,568.09	\$ 1,517,800.78
4071 HCAD Interest & Sinking		\$ 442,797.61	\$ 458,928.50	\$ 462,599.04	\$ 458,003.00
4072 HCAD Delinquent Tax Collections			\$ -		\$ -
Total HCAD Property Taxes	\$ 1,226,740.67	\$ 1,741,330.73	\$ 1,879,160.00	\$ 1,874,167.13	\$ 1,975,803.78
4090 Trinity Valley Electric	\$ 79,655.45	\$ 80,352.30	\$ 73,274.91	\$ 73,274.91	\$ 74,000.00
4100 Miscellaneous Revenue	\$ 33,676.00	\$ 2,900.00		\$ 4,193.48	\$ -
4110 Hotel Occupancy Tax	\$ 40,024.62	\$ 43,248.01	\$ 48,000.00	\$ 43,320.00	\$ 41,000.00
4120 State Sales Tax-Rev. Sharing	\$ 189,674.62	\$ 200,272.94	\$ 200,000.00	\$ 192,508.00	\$ 410,000.00
4121 State Mixed Beverage Sale Tax R	\$ 1,296.52	\$ 5,146.10	\$ 6,640.00	\$ 5,873.09	\$ 6,000.00
4122 Sales & Use Tax - Street Maint	\$ 189,674.64	\$ 200,272.90	\$ 200,000.00	\$ 192,508.00	\$ -
4140 TU/Oncor Electric	\$ 20,588.59	\$ 20,351.89	\$ 17,294.74	\$ 17,585.19	\$ 18,000.00
4150 Waste Services	\$ 26,336.40	\$ 34,628.25	\$ 40,000.00	\$ 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	\$ 1,000.00
Total Revenues	\$ 585,076.12	\$ 587,322.47	\$ 585,209.65	\$ 569,359.30	\$ 590,000.00
4101-a From Emergency Fund				\$ 172,328.00	
4101-b From Capital Improvement Fund				\$ 128,400.00	
4205-Transfer in from HOT Tax Fund					\$ 3,000.00
Total Interfund Transfers	\$ -	\$ -	\$ -	\$ 300,728.00	\$ 3,000.00
4700 Property Abatement Reimbursements			\$ 4,470.00	\$ 4,284.00	\$ -
4600 Farmers Market Space Reservation Revenue				\$ 1,150.00	\$ -
4601 Food Truck Rental Fees				\$ 3,120.00	\$ 6,000.00
4602 Amphitheater Rental Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Total Park Event Revenue	\$ -	\$ -	\$ -	\$ 4,270.00	\$ 6,000.00

01 – GENERAL FUND DETAIL (cont.) (2 of 7)

4800-A Interest Income- Ad Valorem	\$ 16,795.25	\$ 39,939.39	\$ 30,000.00	\$ 22,625.00	\$ 22,000.00
4800-B Interest Income- Capitol Improvement		\$ 20,474.67	\$ 15,000.00	\$ 24,055.00	\$ 15,000.00
4800-C Interest Income- Emergency Fund	\$ 7,348.68	\$ 22,085.19	\$ 20,000.00	\$ 19,174.00	\$ 13,000.00
4800-D Interest Income- General Fund	\$ 1,439.19	\$ 54.69	\$ 50.00	\$ 8.00	\$ 50.00
4800-E Interest Income- Hotel-Motel Tax			\$ 2,200.00	\$ 2,783.00	\$ 3,000.00
4800-F Interest Income- Municipal Fund	\$ 1,739.54	\$ 1,851.71	\$ 1,000.00	\$ 1,172.00	\$ 2,000.00
4800-G Interest Income- Municipal Security	\$ 0.43	\$ 2.35	\$ 2.00	\$ 4.00	\$ 2.00
4800-H Interest Income- Public Funds MM 9 (Bond Paving Project)	\$ 13,928.53	\$ 37,671.79	\$ 15,000.00	\$ 7,946.00	\$ 8,000.00
4800-I Interest Income- Public Funds MM 10 (Escrow Draw Account)	\$ 2,242.90	\$ 15,159.66	\$ 7,000.00	\$ 9,420.00	\$ 10,000.00
4800-J Interest Income- TexStar	\$ 32,074.80	\$ 49.76	\$ 50.00	\$ 39.00	\$ 50.00
4800-K Interest Income- Municipal Tech	\$ 0.55	\$ 0.74	\$ 0.50	\$ 0.30	\$ 0.50
4800-L Interest Earned - Park Construction Acct		\$ 27,898.96	\$ 7,500.00	\$ 8,565.00	\$ 6,000.00
Total Interest Earned	\$ 75,569.87	\$ 165,188.91	\$ 97,802.50	\$ 95,791.30	\$ 79,102.50
4801-Credit Card Rebate	\$ -	\$ -	\$ -	\$ 970.00	\$ 800.00
4802-Gain on Sale of Vehicle	\$ -	\$ -	\$ 1,200.00		
TOTAL REVENUES	\$ 2,182,234.29	\$ 3,034,289.31	\$ 3,104,862.15	\$ 3,451,386.60	\$ 3,269,581.28
Expenses					
5010-1 Accounting Services-Admin	\$ 2,157.21	\$ 3,798.85	\$ 5,577.05	\$ 4,990.00	\$ 5,700.00
5020-1 Advertising-Admin	\$ 2,672.08	\$ 4,876.95	\$ 5,000.00	\$ 5,161.00	\$ 4,700.00
5030-9 Animal Control	\$ 14,464.50	\$ 19,753.50	\$ 25,000.00	\$ 21,036.00	\$ 23,140.00
5045-1 Executive Auto Allowance	\$ -	\$ 4,800.12	\$ 4,800.00	\$ 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	\$ 27,844.08	\$ 15,600.00
5050-3 Auto Fuel-Maint	\$ 5,236.35	\$ 5,173.14	\$ 6,000.00	\$ 4,647.00	\$ 5,300.00
5050-6 Auto Fuel-Park	\$ -	\$ -	\$ 3,000.00	\$ 225.00	\$ 3,000.00
5050-8 Auto Fuel-Building/Code	\$ 1,899.78	\$ 2,290.60	\$ 3,300.00	\$ 1,946.00	\$ 3,000.00
Total Auto Fuel	\$ 25,026.68	\$ 35,333.37	\$ 41,340.00	\$ 34,662.08	\$ 26,900.00
5060-1 Audit Fees -Admin	\$ 15,892.50	\$ 57,000.00	\$ 35,000.00	\$ 78,852.00	\$ 60,000.00
5070-1 Bank Charges-Admin	\$ 2,185.75	\$ 5,423.44	\$ 4,600.00	\$ 5,982.00	\$ 6,000.00
5096-8 Unsafe Building Fund-Building	\$ -	\$ 14,390.37	\$ 40,000.00	\$ 37,029.00	\$ 35,000.00
5081-1b Park Misc Expenses				\$ 2,777.23	\$ -
5082 Capital Expenditures					
5082a Emergency Sirens				\$ 126,290.20	
5082b Maintenance Barn				\$ 68,400.00	
5082c Police Department Building Remodel				\$ 657.52	
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ 195,347.72	\$ -
5097-0 Computers,Software & Supplies-Multi	\$ 108,859.84	\$ 417.29	\$ 200.00	\$ -	\$ 200.00
5097-1 Computers,Software & Supplies-Admin	\$ 2,572.18	\$ 3,170.85	\$ 3,700.00	\$ 5,852.77	\$ 3,200.00
5097-2 Computers,Software & Supplies-Police	\$ 105,588.66	\$ 6,435.62	\$ 6,000.00	\$ 6,000.00	\$ 2,000.00
5097-3 Computers,Software & Supplies-Maint	\$ 699.00	\$ 1,089.47	\$ 100.00	\$ 100.00	\$ 350.00
5097-4 MTF (FUND) Computers, Software & Supplies	\$ -	\$ 717.15	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00
5097-8 Computers,Software & Supplies-Building/Code	\$ -	\$ 6,913.02	\$ 6,000.00	\$ 810.00	\$ 2,000.00
Total Computers,Software & Supplies	\$ 217,719.68	\$ 18,743.40	\$ 18,000.00	\$ 13,762.77	\$ 8,750.00

01 – GENERAL FUND DETAIL (cont.) (3 of 7)

5101-0 Contract Services IT-Multi Dept	\$ 30,850.74	\$ 31,710.52	\$ 30,000.00	\$ 39,405.00	\$ 36,000.00
5102-0 Contract Services Acct-Multi Dept	\$ 37,923.75	\$ 53,945.00	\$ 7,500.00	\$ 5,000.00	\$ 3,000.00
5103-8 Permit and Inspect Building/Code	\$ 73,071.89	\$ 69,069.06	\$ 61,000.00	\$ 46,927.00	\$ 50,000.00
5104-2 Contract Services PD-Police	\$ 21,400.00	\$ 38,625.00	\$ 40,700.00	\$ 40,700.00	\$ 44,700.00
5104-8 Contract Services -Building & Code	0	0	\$ 7,000.00	\$ 5,000.00	\$ 7,000.00
5120-4a Court Costs & Arrest Fees - Judicial (omnibase)	\$ -	\$ -	\$ 1,500.00	\$ 1,440.00	\$ 1,440.00
5120-4b 'Inmate Housing Fees	\$ -	\$ -	\$ 3,000.00	\$ 3,400.00	\$ 3,400.00
5120-4c 'GHS Collections	\$ -	\$ -	\$ 20,000.00	\$ 23,700.00	\$ 23,700.00
5120-4d Bailiff Pay	\$ -	\$ -	\$ 1,000.00	\$ 125.00	\$ 125.00
5120-4e Comptroller Quarterly Payments	\$ -	\$ -	\$ 146,000.00	\$ 158,250.00	\$ 158,250.00
Total Court Costs	\$ -	\$ -	\$ 171,500.00	\$ 186,915.00	\$ 186,915.00
5121-0a Admin GO Bond (Series 2020 JPMorgan Chase): Principal	\$ 270,000.00	\$ 282,368.75	\$ 280,000.00	\$ 280,000.00	\$ 280,000.00
5121-0b Admin GO Bond (Series 2020 JPMorgan) Int	\$ -	\$ -	\$ 9,301.00	\$ 9,301.00	\$ 5,633.00
5121-0c Admin CO Bond (Series 2020 Combo) Principal	\$ 100,000.00	\$ 139,367.50	\$ 105,000.00	\$ 105,000.00	\$ 110,000.00
5121-0d Admin CO Bond (Series 2020 Combo) Interest	\$ -	\$ -	\$ 64,627.50	\$ 64,627.50	\$ 62,370.00
Total Payments on GO/CO Bond	\$ 370,000.00	\$ 421,736.25	\$ 458,928.50	\$ 458,928.50	\$ 458,003.00
5122-0 General Debt Service-Multi Dept	\$ -	\$ -	\$ 14,324.65	\$ 400.00	\$ 943.74
5140-0 Dues & Subscriptions-Multi	\$ -	\$ -	\$ -	\$ -	\$ 200.00
5140-1 Dues & Subscriptions-Admin.	\$ 4,296.80	\$ 4,562.26	\$ 4,600.00	\$ 4,876.00	\$ 5,000.00
5140-2 Dues & Subscriptions-Police	\$ 2,443.47	\$ 672.00	\$ 750.00	\$ 700.00	\$ 700.00
5140-4 MTF (FUND) Dues & Subscriptions-Judicial - Judicial/Court (\$ -	\$ 3,000.00	\$ 3,500.00	\$ 3,555.00	\$ 4,000.00
5140-8 Dues & Subscriptions-Build/Code	\$ -	\$ 15,345.00	\$ 16,000.00	\$ 15,711.00	\$ 16,500.00
Total Dues & Subscriptions	\$ 6,740.27	\$ 23,579.26	\$ 24,850.00	\$ 24,842.00	\$ 26,400.00
5150-1 Election Expense	\$ 4,512.11	\$ 3,234.79	\$ 3,500.00	\$ 3,369.45	\$ 3,700.00
5160-1 Employee Benefits/Retirement-Admin	\$ 5,331.70	\$ 7,766.48	\$ 12,472.48	\$ 12,470.00	\$ 18,496.39
5160-2 Employee Benefits/Retirement-Police	\$ 15,559.66	\$ 20,819.05	\$ 24,514.25	\$ 24,600.00	\$ 37,209.95
5160-3 Employee Benefits/Retirement-Maint	\$ 5,331.70	\$ 6,090.37	\$ 7,273.16	\$ 7,095.00	\$ 10,688.57
5160-4 Employee Benefits/Retirement-Judicial/Court	\$ 5,331.70	\$ 1,911.48	\$ 2,238.38	\$ 2,090.00	\$ 3,299.16
5160-6 Employee Benefits/Retirement-Park	\$ -	\$ -	\$ 1,045.15	\$ 789.00	\$ 2,788.79
5160-8 Employee Benefits/Retirement-Build/Code	\$ 1,455.38	\$ 3,968.16	\$ 5,131.66	\$ 4,145.00	\$ 7,452.20
Total Employee Benefits/Retirement	\$ 33,010.14	\$ 40,555.54	\$ 52,675.08	\$ 51,189.00	\$ 79,935.06
5170-0 Equipment Purchases-Multi	\$ -	\$ 1,000.00	\$ 5,000.00	\$ 1,197.47	\$ -
5170-1 Equipment Purchases-Admin	\$ 10,246.59	\$ 6,985.27	\$ 5,000.00	\$ 2,271.00	\$ 4,000.00
5170-2 Equipment Purchases-Police	\$ 3,762.96	\$ 9,267.15	\$ 10,000.00	\$ 10,000.00	\$ 8,000.00
5170-3 Equipment Purchases-Maint.	\$ 23,164.00	\$ 16,682.05	\$ 20,000.00	\$ 20,000.00	\$ 13,000.00
5170-6 Equipment Purchases-Park	\$ -	\$ -	\$ 18,000.00	\$ 21,066.95	\$ -
5170-8 Equipment Purchases-Building/Code	\$ 4,505.82	\$ 2,845.87	\$ 2,000.00	\$ -	\$ 2,000.00
5170-9 Equipment Purchases-Animal Control	\$ 2,187.81	\$ -	\$ 450.00	\$ 125.00	\$ 200.00
5170-4 MSF Equipment Pur-Court-Municipal Security Fund	\$ -	\$ 1,776.96	\$ 100.00	\$ -	\$ -
Total Equipment Purchases	\$ 43,867.18	\$ 38,557.30	\$ 60,550.00	\$ 54,660.42	\$ 27,200.00
5171-0 CITY EVENTS	\$ 9,336.59	\$ 15,858.66	\$ 20,000.00	\$ 18,000.00	\$ 5,000.00
5171-6 - HOT FUND Events - Park	\$ -	\$ -	\$ 5,000.00	\$ 41,000.00	\$ -
5174-6a Food Truck Rental Fees Transfer to 8 @ Tool	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
5174-6b Amphitheater Rental Fees Transfer to 8 @ Tool	\$ -	\$ -	\$ -	\$ -	\$ -
5174-6c General Fund Revenue Allocated to Park Events	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
5174-6d HOT FUNDS Transfer to Park Events Fund	\$ -	\$ -	\$ -	\$ -	\$ 42,000.00
Total HOT FUND Events	\$ 9,336.59	\$ 15,858.66	\$ 25,000.00	\$ 59,000.00	\$ 59,000.00

01 – GENERAL FUND DETAIL (cont.) (4 of 7)

5172-3 Minor Tools-Maint	\$	-	\$	-	\$	-	\$	-	\$	300.00
5172-6 Minor Tools-Parks	\$	-	\$	-	\$	-	\$	-	\$	300.00
5173-3 Equipment Rentals-Maint	\$	-	\$	-	\$	5,000.00	\$	500.00	\$	12,000.00
5190-1 Filing/Notary Fees-Admin	\$	-	\$	275.62	\$	400.00	\$	163.00	\$	175.00
5200-0 HCAD Collections-Multi Dept	\$	29,471.35	\$	33,893.40	\$	48,865.00	\$	48,865.00	\$	52,000.00
5210-2 Investigation/Test Expense	\$	220.42							\$	650.00
5220-0 Insurance-Prop.&Liab-Multi	\$	-	\$	-	\$	3,300.00	\$	2,810.00	\$	3,782.50
5220-1 Insurance-Prop.&Liab-Admin	\$	14,981.00	\$	5,443.50	\$	7,500.00	\$	7,364.00	\$	4,052.50
5220-2 Insurance-Prop.&Liab-Police	\$	3,031.00	\$	6,819.00	\$	11,880.00	\$	7,250.00	\$	8,490.00
5220-3 Insurance-Prop.&Liab-Maint	\$	-	\$	3,810.00	\$	6,600.00	\$	5,079.00	\$	4,517.75
5220-6 Insurance Prop & Liab-Parks	\$	-	\$	-	\$	-	\$	696.00	\$	414.25
Total Property Insurance	\$	18,012.00	\$	16,072.50	\$	29,280.00	\$	23,199.00	\$	21,257.00
5225-1 Insurance/Auto-Admin	\$	-	\$	296.00	\$	-	\$	-	\$	-
5225-2 Insurance/Auto-Police	\$	-	\$	8,879.00	\$	11,200.00	\$	10,950.00	\$	11,057.75
5225-3 Insurance/Auto- Maintenance	\$	-	\$	1,420.00	\$	1,760.00	\$	1,795.00	\$	1,800.00
5225-8 Insurance/Auto-Build & Code	\$	-	\$	506.00	\$	770.00	\$	940.00	\$	935.25
Total Auto Insurance	\$	-	\$	11,101.00	\$	13,730.00	\$	13,685.00	\$	13,793.00
Employee Insurance Benefits (Medical,Dental, Vision & Life)										
5230-1a Employee Medical Insurance-Admin	\$	18,297.37	\$	22,324.54	\$	29,460.00	\$	29,460.00	\$	34,560.00
5230-1b Employee Dental & Vision Insurance-Admin	\$	824.01	\$	2,384.14	\$	2,500.00	\$	2,500.00	\$	2,457.60
5230-1c Employee Life Insurance-Admin	\$	379.97	\$	322.80	\$	440.00	\$	440.00	\$	340.80
Total Insurance Benefits-(Administration)	\$	19,501.35	\$	25,031.48	\$	32,400.00	\$	32,400.00	\$	37,358.40
5230-2a Employee Medical Insurance-Police	\$	45,348.70	\$	66,719.50	\$	62,500.00	\$	62,500.00	\$	80,160.00
5230-2b Employee Dental & Vision Insurance-Police	\$	5,066.87	\$	5,204.49	\$	4,900.00	\$	3,995.00	\$	5,529.60
5230-2c Employee Life Insurance-Police	\$	703.74	\$	813.54	\$	975.00	\$	945.00	\$	766.80
Total Insurance Benefits (Police Dept)	\$	51,119.31	\$	72,737.53	\$	68,375.00	\$	67,440.00	\$	86,456.40
5230-3a Employee Medical Insurance-Maint.	\$	20,324.91	\$	20,292.45	\$	22,300.00	\$	22,300.00	\$	25,920.00
5230-3b Employee Dental & Vision Insurance-Maint.	\$	1,863.93	\$	1,790.46	\$	1,840.00	\$	1,832.04	\$	1,843.20
5230-3c Employee Life Insurance-Maint.	\$	830.32	\$	803.04	\$	1,320.00	\$	596.64	\$	596.64
Total Insurance Benefits-(Maintenance Dept)	\$	23,019.16	\$	22,885.95	\$	25,460.00	\$	24,728.68	\$	28,359.84
5230-4a Employee Medical Insurance-Judicial	\$	6,774.97	\$	13,603.17	\$	7,650.00	\$	10,799.64	\$	11,040.00
5230-4b Employee Dental & Vision Insurance-Judicial	\$	1,292.32	\$	1,886.61	\$	1,790.00	\$	610.68	\$	614.40
5230-4c Employee Life Insurance-Judicial	\$	246.96	\$	246.96	\$	330.00	\$	85.20	\$	85.20
Total Insurance Benefits-(Municipal Court)	\$	8,314.25	\$	15,736.74	\$	9,770.00	\$	11,495.52	\$	11,739.60
5230-6a Employee Medical Insurance-Parks	\$	-	\$	-	\$	8,240.00	\$	3,161.55	\$	8,640.00
5230-6b Employee Dental & Vision Insurance-Parks	\$	-	\$	-	\$	460.00	\$	254.45	\$	614.40
5230-6c Employee Life Insurance-Parks	\$	-	\$	-	\$	110.00	\$	97.30	\$	233.52
Total Insurance Benefits-(Parks)	\$	-	\$	-	\$	8,810.00	\$	3,513.30	\$	9,487.92
5230-8a Employee Medical Insurance-Build/Code	\$	4,514.05	\$	6,764.15	\$	12,480.00	\$	7,938.84	\$	17,280.00
5230-8b Employee Dental & Vision Insurance-Build/Code	\$	383.11	\$	1,058.43	\$	1,990.00	\$	1,860.54	\$	1,228.80
5230-8c Employee Life Insurance-Build/Code	\$	35.50	\$	872.51	\$	900.00	\$	720.66	\$	170.40
Total Insurance Benefits-(Building & Code Enforcement)	\$	4,932.66	\$	8,695.09	\$	15,370.00	\$	10,520.04	\$	18,679.20

01 – GENERAL FUND DETAIL (cont.) (5 of 7)

5250-1 Workers Comp Insurance-Admin.	\$	20,404.00	\$	694.48	\$	770.00	\$	863.50	\$	841.00
5250-2 Workers Comp Insurance-Police	\$	-	\$	10,029.94	\$	11,000.00	\$	12,580.50	\$	12,251.00
5250-3 Workers Comp Insurance-Maint.	\$	-	\$	5,126.97	\$	5,500.00	\$	6,411.00	\$	6,243.25
5250-8 Workers Comp Insurance-Building/Code	\$	-	\$	604.61	\$	770.00	\$	624.00	\$	607.75
Total Workers Comp Insurance	\$	20,404.00	\$	16,456.00	\$	18,040.00	\$	20,479.00	\$	19,943.00
5263 Interest Expense	\$	85,891.00	\$	38,432.50	\$	-	\$	-	\$	-
5264 - 2a - Vehicle Loan Interest - Police -Tahoes (3)	\$	-	\$	6,486.39	\$	6,217.36	\$	6,217.36	\$	5,366.18
5264-2b Vehicle Loan Prin- Police-Tahoes	\$	-	\$	-	\$	29,749.98	\$	29,749.98	\$	30,597.82
5264 - 8a - Vehicle Loan Interest - Code Enf.	\$	-	\$	-	\$	1,793.91	\$	1,793.91	\$	2,227.61
5264-8b Vehicle Loan Prin- Code Enf.	\$	-	\$	-	\$	6,243.93	\$	6,243.93	\$	5,649.91
5264-2c Vehicle Loan Payment-Electric Vehicles	\$	-	\$	-	\$	-	\$	-	\$	15,666.67
5264-2d Vehicle Loan Payments									\$	940.00
Total Vehicle Loan Payments	\$	-	\$	6,486.39	\$	44,005.18	\$	44,005.18	\$	60,448.19
5265-0 Janitorial/Cleaning-Multi Dept	\$	-	\$	4,446.03	\$	5,500.00	\$	5,350.00	\$	6,000.00
5265-1 Janitorial/Cleaning-Admin	\$	3,876.84	\$	959.58	\$	-	\$	-	\$	-
5265-6 Janitorial/Cleaning-Park	\$	-	\$	-	\$	2,500.00	\$	2,025.00	\$	2,500.00
Total Janitorial Cleaning	\$	3,876.84	\$	5,405.61	\$	8,000.00	\$	7,375.00	\$	8,500.00
5270-4 MJF (FUND) Juror Fees - Judicial/Court	\$	-	\$	2,293.00	\$	2,000.00	\$	500.00	\$	2,000.00
5290-0 Lease Equipment Expense - Multi									\$	11,000.00
5290-1 Lease Equipment Expense-Admin	\$	80.82	\$	328.54	\$	7,124.27	\$	4,804.00	\$	-
5300-1 Legal Fees-Admin	\$	13,461.69	\$	17,859.64	\$	12,500.00	\$	15,299.00	\$	12,500.00
5300-4 Legal Fees-Judicial	\$	9,836.02	\$	24,914.96	\$	24,000.00	\$	23,013.11	\$	25,000.00
5300-10 Legal Fees-Council/Mayor	\$	-	\$	4,581.07	\$	2,000.00	\$	2,750.00	\$	2,500.00
Total Legal Fees	\$	23,297.71	\$	47,355.67	\$	38,500.00	\$	41,062.11	\$	40,000.00
5301-2 Police-LEOSE	\$	1,390.00	\$	2,085.00	\$	695.00	\$	-	\$	1,000.00
5302-0 Marketing-Multi HOT	\$	-	\$	3,000.00	\$	3,000.00	\$	-	\$	3,000.00
5302-1 Marketing-Admin	\$	-	\$	-	\$	120.00	\$	98.00	\$	100.00
5302-6 Marketing-Park	\$	-	\$	-	\$	3,000.00	\$	-	\$	-
5302-10 Marketing-Council/Mayor	\$	-	\$	483.06	\$	3,000.00	\$	1,300.00	\$	1,000.00
Total Marketing	\$	-	\$	3,483.06	\$	9,120.00	\$	1,398.00	\$	4,100.00
5305- 2- MTPF Public Awareness & Education - Police	\$	-	\$	-	\$	2,000.00	\$	-	\$	-
5320-0 Maintenance Building-Multi Dept	\$	-	\$	7,174.23	\$	15,000.00	\$	9,725.00	\$	10,000.00
5320-1 Maintenance Building-Admin	\$	143,750.62	\$	2,186.22	\$	2,000.00	\$	2,605.34	\$	2,700.00
Total Building Maintenance	\$	143,750.62	\$	9,360.45	\$	17,000.00	\$	12,330.34	\$	12,700.00
5330-1 Maintenance-Equipment-Admin	\$	219.45								
5330-2 Maintenance-Equipment-Police	\$	15,468.83	\$	7,305.79	\$	10,000.00	\$	8,000.00	\$	7,000.00
5330-3 Maintenance-Equipment-Maint	\$	4,963.35	\$	11,240.41	\$	6,000.00	\$	655.00	\$	5,000.00
5330-6 Maintenance-Equipment-Park	\$	-	\$	-	\$	2,000.00	\$	-	\$	7,000.00
Total Equipment Maintenance	\$	20,651.63	\$	18,546.20	\$	18,000.00	\$	8,655.00	\$	19,000.00
5335-0 Maintenance - CITY PARK	\$	1,100.00	\$	44,966.07	\$	-	\$	900.00	\$	-
5336-6 Park Grounds	\$	-	\$	-	\$	5,500.00	\$	3,075.00	\$	4,000.00
5340-1 Maintenance-Vehicle-Admin	\$	134.21	\$	2.00	\$	-	\$	-	\$	-
5340-2 Maintenance-Vehicle-Police	\$	10,175.34	\$	14,301.06	\$	12,000.00	\$	7,250.00	\$	9,000.00
5340-3 Maintenance-Vehicle-Maint	\$	3,992.56	\$	2,929.39	\$	800.00	\$	1,527.80	\$	2,000.00
5340-8 Maintenance-Vehicle-Building/Code	\$	611.64	\$	4,397.86	\$	3,000.00	\$	1,756.00	\$	2,500.00
5340-9 Maintenance-Vehicle- Animal Control	\$	521.00	\$	363.76	\$	1,000.00	\$	500.00	\$	700.00
Total Vehicle Maintenance	\$	15,434.75	\$	21,994.07	\$	16,800.00	\$	11,033.80	\$	14,200.00
5350-3 Maintenance-Road Materials	\$	16,627.32	\$	25,520.35	\$	41,300.00	\$	21,074.00	\$	35,000.00
5355-1 Meals-Admin	\$	375.11	\$	830.01	\$	2,000.00	\$	1,725.00	\$	2,000.00
5357-0 Employee Recognition/Events	\$	-	\$	-	\$	2,000.00	\$	2,000.00	\$	3,000.00
5358-0 HR/Employee Procurement Expense	\$	-	\$	-	\$	-	\$	-	\$	300.00
5366-8 Neighborhood Infrastructure Reinvestment-Building& Code	\$	-	\$	7,068.33	\$	5,000.00	\$	5,258.00	\$	5,000.00

01 – GENERAL FUND DETAIL (cont.) (6 of 7)

5370-1 Office Supplies-Admin	\$	14,250.30	\$	4,320.97	\$	4,300.00	\$	3,750.00	\$	3,750.00
5370-2 Office Supplies-Police	\$	1,047.80	\$	1,349.57	\$	1,300.00	\$	560.00	\$	1,000.00
5370-3 Office Supplies-Maint.	\$	311.42	\$	150.17	\$	350.00	\$	500.00	\$	400.00
5370-4 Office Supplies-Judicial	\$	626.88	\$	1,404.65	\$	1,000.00	\$	1,400.00	\$	1,400.00
5370-6 Office Supplies-Park	\$	-	\$	-	\$	50.00	\$	185.00	\$	185.00
5370-8 Office Supplies-Building/Code	\$	836.93	\$	1,106.18	\$	1,000.00	\$	461.00	\$	1,000.00
5370-9 Office Supplies--Animal Control	\$	70.50	\$	146.07	\$	200.00	\$	108.00	\$	100.00
5370-10 Office Supplies-Council/Mayor	\$	63.63	\$	-	\$	400.00	\$	175.00	\$	250.00
5371-0 Building Supplies	\$	-	\$	-	\$	5,300.00	\$	8,550.00	\$	5,000.00
5372-6 Recreational Items	\$	-	\$	-	\$	-	\$	-	\$	500.00
5373-3 Signs, Posts, Hardware-Maint									\$	900.00
5373-6 Signs, Posts, Hardware-Parks	\$	-	\$	-	\$	-	\$	-	\$	100.00
Total Supplies	\$	17,207.46	\$	8,477.61	\$	13,900.00	\$	15,689.00	\$	14,585.00
5379-6 Special Events	\$	-	\$	-	\$	-	\$	-	\$	-
5380-1 Postage-Admin.	\$	2,685.93	\$	1,941.24	\$	1,400.00	\$	460.00	\$	500.00
5380-2 Postage-Police	\$	28.99	\$	43.80	\$	55.00	\$	50.00	\$	60.00
5380-3 Postage-Maint.	\$	701.41	\$	430.97	\$	150.00	\$	-	\$	-
5380-4 Postage-Judicial	\$	-	\$	700.00	\$	600.00	\$	454.50	\$	700.00
5380-8 Postage - Build/Code	\$	-	\$	1,200.00	\$	2,200.00	\$	825.00	\$	1,300.00
Total Postage	\$	3,416.33	\$	4,316.01	\$	4,405.00	\$	1,789.50	\$	2,560.00
5390-1 Records Management-Admin	\$	482.00	\$	1,171.39	\$	1,800.00	\$	2,010.00	\$	4,040.00
5390-2 Records Management-Police	\$	5,212.88	\$	811.00	\$	350.00	\$	350.00	\$	-
Total Records Management	\$	5,694.88	\$	1,982.39	\$	2,150.00	\$	2,360.00	\$	4,040.00
5400-1 Printing- Admin.	\$	2,957.38	\$	3,351.18	\$	3,700.00	\$	3,196.00	\$	-
5400-2 Printing - Police	\$	-	\$	119.00	\$	150.00	\$	150.00	\$	3,300.00
5400-4 MTF Printing - Judicial (MTF FUND)	\$	-	\$	-	\$	80.00	\$	-	\$	-
Total Printing	\$	2,957.38	\$	3,470.18	\$	3,930.00	\$	3,346.00	\$	3,300.00
5430 Salaries										
5430-1 Salaries-Admin	\$	63,061.51	\$	177,711.79	\$	249,449.51	\$	249,450.00	\$	257,251.64
5430-2 Salaries-Police	\$	374,191.50	\$	461,372.51	\$	490,284.90	\$	513,585.00	\$	517,523.60
5430-3 Salaries-Maint	\$	138,128.09	\$	136,502.69	\$	150,463.22	\$	150,460.00	\$	148,658.86
5430-4 Salaries-Other-Judicial	\$	39,019.90	\$	41,519.85	\$	44,767.59	\$	44,765.00	\$	45,885.44
5430-6 Salaries-Park	\$	-	\$	-	\$	24,902.99	\$	17,245.00	\$	38,787.05
5430-8 Salaries-Building/Code-	\$	42,027.54	\$	92,429.77	\$	102,633.17	\$	98,175.00	\$	103,646.67
5430-10 Salaries-Council/Mayor	\$	-	\$	2,200.00	\$	1,200.00	\$	1,200.00	\$	1,200.00
Total 5430 Salaries	\$	656,428.54	\$	911,736.61	\$	1,063,701.38	\$	1,074,880.00	\$	1,112,953.26
5460-0 Tel/Internet-Multi Dept.	\$	-	\$	11,140.47	\$	13,400.00	\$	12,750.00	\$	13,000.00
5460-1 Tel/Internet-Admin.	\$	12,563.58	\$	2,553.29	\$	3,300.00	\$	2,520.00	\$	2,600.00
5460-2 Tel/Internet-Police	\$	3,375.72	\$	3,865.43	\$	4,300.00	\$	4,300.00	\$	4,730.00
5460-3 Tel/Internet-Maint.	\$	471.95	\$	1,003.36	\$	1,375.00	\$	1,018.00	\$	540.00
5460-8 Tel/Internet-Building/Code	\$	945.90	\$	1,391.03	\$	1,600.00	\$	1,317.00	\$	1,448.70
5460-9 Tel/Internet-Animal Control	\$	-	\$	16.50	\$	-	\$	-	\$	540.00
Total Telephone/Internet	\$	17,357.15	\$	19,970.08	\$	23,975.00	\$	21,905.00	\$	22,858.70
5470-1 Travel-Admin	\$	-	\$	464.57	\$	2,000.00	\$	813.00	\$	1,750.00
5470-2 Travel-Police	\$	80.35	\$	1,007.63	\$	800.00	\$	800.00	\$	1,320.00
5470-3 Travel-Maint.	\$	39.61	\$	-	\$	150.00	\$	50.00	\$	50.00
5470-4 Travel-Judicial	\$	184.36	\$	96.67	\$	200.00	\$	1,705.00	\$	900.00
5470-8 Travel-Building/Code	\$	207.91	\$	872.42	\$	1,200.00	\$	1,100.00	\$	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	\$	-	\$	-
Total Travel	\$	551.12	\$	2,472.72	\$	4,700.00	\$	4,568.00	\$	5,320.00

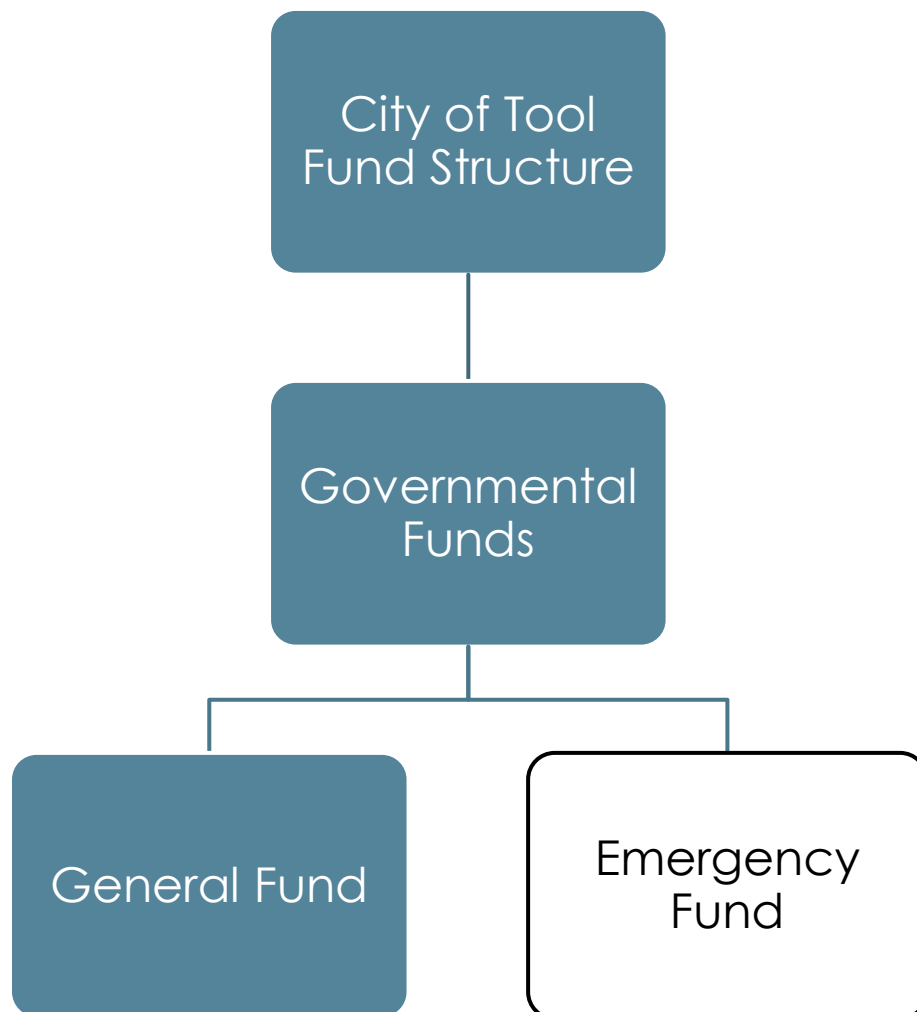
01 – GENERAL FUND DETAIL (cont.) (7 of 7)

5480-1 Training/Education Expense-Admin.	\$ 2,640.77	\$ 1,575.35	\$ 6,000.00	\$ 2,445.00	\$ 7,000.00
5480-2 Training/Education Expense-Police	\$ 1,402.00	\$ 1,297.00	\$ 4,000.00	\$ 1,500.00	\$ 4,000.00
5480-3 Training/Education Expense-Maint	\$ -	\$ -	\$ 500.00	\$ -	\$ -
5480-4 Training/Education Expense-Judicial	\$ 140.00	\$ 330.00	\$ 1,000.00	\$ 910.00	\$ 1,000.00
5480-8 Training/Education Expense-Building/Code	\$ 1,835.00	\$ 2,428.00	\$ 5,000.00	\$ 1,723.50	\$ 2,500.00
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	\$ 120.00	\$ 200.00
Total Training/Education	\$ 6,167.77	\$ 5,930.35	\$ 17,300.00	\$ 6,998.50	\$ 15,000.00
5490-2 Uniforms-Police	\$ 7,456.92	\$ 2,606.26	\$ 3,000.00	\$ 2,550.00	\$ 2,500.00
5490-3 Uniforms-Maint	\$ 899.81	\$ 971.10	\$ 2,550.00	\$ 3,240.00	\$ 2,500.00
5490-4 Uniforms-Court	\$ -	\$ -	\$ 250.00	\$ -	\$ 250.00
5490-6 Uniforms-Park	\$ -	\$ -	\$ 300.00	\$ 140.00	\$ 520.00
5490-8 Uniforms-Building/Code	\$ 229.00	\$ 286.97	\$ 250.00	\$ -	\$ 800.00
5490-9 Uniforms-Animal Control	\$ -	\$ 60.00	\$ 1,000.00	\$ 520.00	\$ 1,040.00
Total Uniforms	\$ 8,585.73	\$ 3,924.33	\$ 7,350.00	\$ 6,450.00	\$ 7,610.00
5500-0 Utilities/Electricity-Multi Dept	\$ 957.21	\$ 9,674.63	\$ 14,300.00	\$ 11,650.00	\$ 14,000.00
5500-1 Utilities/Administration	\$ 10,026.59				
5500-3 Utilities/Electricity-Maint	\$ 711.58	\$ 465.16	\$ 700.00	\$ 690.00	\$ 2,400.00
5500-6 Utilities/Electricity-Park	\$ -	\$ -	\$ 7,000.00	\$ 10,000.00	\$ 8,400.00
Total Electricity	\$ 11,695.38	\$ 10,139.79	\$ 22,000.00	\$ 22,340.00	\$ 24,800.00
5510-0 Utilities/Water-Multi Dept-Multi Dept.	\$ -	\$ 80.00	\$ 4,400.00	\$ 5,500.00	\$ 7,000.00
5510-1 Utilities/Water-Admin	\$ 2,092.46	\$ 2,711.68	\$ -	\$ -	\$ -
5510-3 Utilities/Water-Maint	\$ 795.01	\$ 730.70	\$ -	\$ 120.00	\$ 1,000.00
5510-6 Utilities/Water-Park	\$ -	\$ -	\$ 4,500.00	\$ 14,200.00	\$ 23,000.00
Total Water Utilities	\$ 2,887.47	\$ 3,522.38	\$ 8,900.00	\$ 19,820.00	\$ 31,000.00
5540-0 Website-Multi Dept.	\$ 922.81	\$ 2,043.40	\$ 4,200.00	\$ 4,600.00	\$ 3,600.00
5999-0 Contingency	\$ -	\$ -	\$ -	\$ -	\$ 36,713.33
6500-1 Payroll Taxes - Admin	\$ 9,774.46	\$ 13,688.57	\$ 21,955.96	\$ 15,465.90	\$ 20,580.13
6500-2 Payroll Taxes- Police	\$ 29,786.05	\$ 35,652.87	\$ 44,028.49	\$ 41,086.80	\$ 41,401.89
6500-3 Payroll Taxes- Maint	\$ 9,042.89	\$ 10,469.44	\$ 14,546.32	\$ 12,609.00	\$ 11,892.71
6500-4 Payroll Taxes- Judicial	\$ 2,996.25	\$ 10,469.44	\$ 4,476.76	\$ 3,720.00	\$ 4,588.54
6500-6 Payroll Taxes- Park	\$ -	\$ -	\$ 2,690.30	\$ 1,264.50	\$ 3,878.71
6500-8 Payroll Taxes- Building/Code	\$ 3,005.22	\$ 7,176.13	\$ 9,263.21	\$ 7,750.00	\$ 10,364.67
Total Payroll Taxes	\$ 54,604.87	\$ 77,456.45	\$ 96,961.04	\$ 81,896.20	\$ 92,706.64
Total Expenditures Before Transfer	\$ 2,186,778.26	\$ 2,411,181.24	\$ 2,904,862.15	\$ 2,927,930.34	\$ 3,069,581.28
9990-0 GF Transfer to CIP Fund-Multi Dept.	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
Total Expenditures	\$ 2,186,778.26	\$ 2,611,181.24	\$ 3,104,862.15	\$ 3,127,930.34	\$ 3,269,581.28
Total Increase (Decrease) to Fund Balance	\$ (4,543.97)	\$ 423,108.07	\$ -	\$ 323,456.26	\$ (0.00)

02 - EMERGENCY FUND

The interest-bearing Emergency Fund consists of the excess General Fund amounts reserved from the previous years. In years past, more of the costlier expenses have been spent through Council action, including the purchase of the tower, police vehicles, park expenses and other Police Department upgrades. No expenses were budgeted to be taken out in Fiscal Year 23'-24'. The expenses for the Emergency Fund in the Fiscal Year 24'-25' are the tornado sirens, in the amount of \$126,290.30 and tree trimming needs approved by City Council in the amount of \$4,500.

In the 25'-26' fiscal year, the Emergency Fund will be used to "float" the city's General Fund during the first quarter of FY 25'-26'.



02 - EMERGENCY FUND DETAIL

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
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	\$ -
Net Revenue	\$ 8,772.80	\$ 594,264.10	\$ 125,635.31	\$ 13,000.00
Expenditures				
Misc. Park Expenses	\$ -	\$ -	\$ -	\$ -
Events	\$ -	\$ -	\$ -	\$ -
Equipment Purchases	\$ -	\$ 15,447.62	\$ -	\$ -
Transfer to CIP	\$ -	\$ 228,119.87	\$ -	\$ -
Transfer to City Hall Buildout	\$ -	\$ 275,000.00	\$ -	\$ -
Emergency Sirens	\$ -	\$ -	\$ 126,290.30	\$ -
Tree Trimming	\$ -	\$ -	\$ 4,500.00	\$ -
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

03 - CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund is a fund for the City of Tool that is used for Capital Improvements such as drainage, street improvements, municipal building improvements, etc. The fund is also used for economic development. These uses are outlined in Ordinance 2023-13, Capital Reserve Fund. This fund will normally be expensed through City Council action.

In the 25'-26'' fiscal year, the CIP fund will raise a projected \$200,000 in revenue.



03 – CAPITAL IMPROVEMENT FUND DETAIL

FUND BALANCE SUMMARY *03 - CAPITAL IMPROVEMENT 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	\$ 201,316.60
REVENUE	\$ -	\$ 623,579.94	\$ 305,250.00	\$ 212,000.00
EXPENDITURES	\$ -	\$ 176,044.18	\$ 651,483.76	\$ -
ENDING BALANCE	\$ -	\$ 547,550.36	\$ 201,316.60	\$ 413,316.60

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
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	\$ -
Transfer from Emergency Fund	\$ -	\$ 128,119.87	\$ -	\$ -
9990 GF Transfer to CIP Fund	\$ -	\$ 200,000.00	\$ 151,250.00	\$ 200,000.00
Net Revenue	\$ -	\$ 623,579.94	\$ 305,250.00	\$ 212,000.00
Expenditures				
Purchase of Land	\$ -	\$ 500.00	\$ -	\$ -
Paradise Bay Subdivision Drainage	\$ -	\$ -	\$ 48,750.00	\$ -
City Hall Construction	\$ -	\$ 175,544.18	\$ 84,955.68	\$ -
Construction of Maintenance Barn	\$ -	\$ -	\$ 447,778.08	\$ -
Police Department			\$ 70,000.00	\$ -
Net Expenditures	\$ -	\$ 176,044.18	\$ 651,483.76	\$ -
Increase (Decrease) to Fund Balance	\$ -	\$ 447,535.76	\$ (346,233.76)	\$ 212,000.00

04 - INTEREST & SINKING FUND

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

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



04 – INTEREST & SINKING FUND DETAIL

FUND BALANCE SUMMARY *04 - 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	\$ 370,000.00	\$ 459,768.75	\$ 458,928.50	\$ 458,003.00
EXPENDITURES	\$ 370,000.00	\$ 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

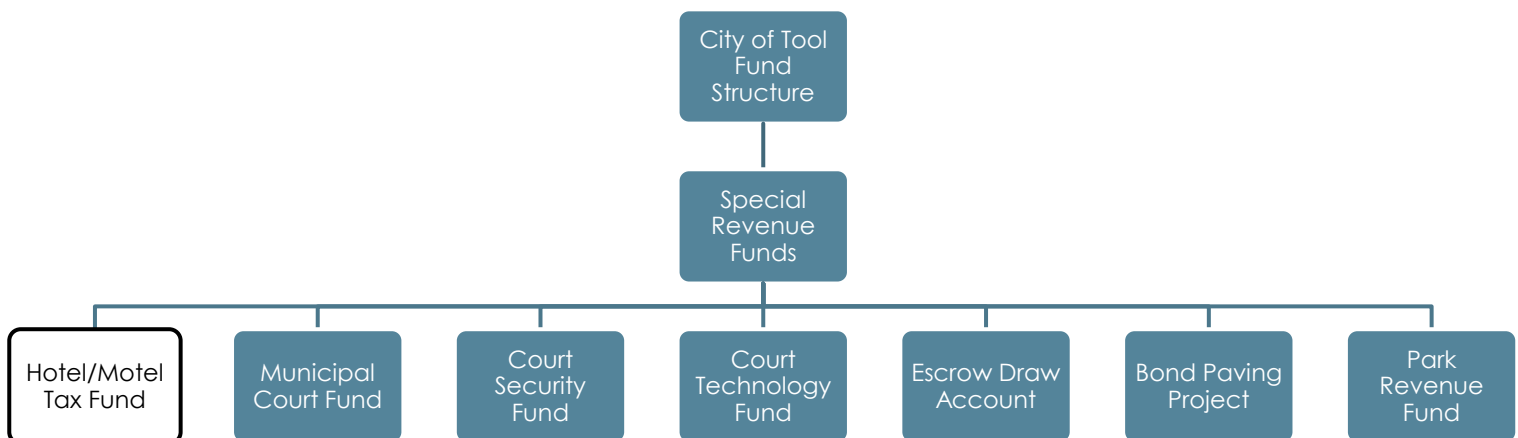
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
Revenues				
4071 - HCAD Interest & Sinking	\$ 370,000.00	\$ 459,768.75	\$ 458,928.50	\$ 458,003.00
Net Revenue	\$ 370,000.00	\$ 459,768.75	\$ 458,928.50	\$ 458,003.00
Expenditures				
5121-0a Admin GO Bond (Series 2020 JPMorgan Chase): Principal	\$ 270,000.00	\$ 275,000.00	\$ 280,000.00	\$ 280,000.00
5121-0b Admin GO Bond (Series 2020 JPMorgan) Int	\$ -	\$ 79,768.75	\$ 9,301.00	\$ 5,633.00
5121-0c Admin CO Bond (Series 2020 Combo) Principal	\$ 100,000.00	\$ 105,000.00	\$ 105,000.00	\$ 110,000.00
5121-0d Admin CO Bond (Series 2020 Combo) Interest	\$ -	\$ -	\$ 64,627.50	\$ 62,370.00
Net Expenditures	\$ 370,000.00	\$ 459,768.75	\$ 458,928.50	\$ 458,003.00
Increase (Decrease) to Fund Balance	\$ -	\$ -	\$ -	\$ -

05 - HOTEL-MOTEL TAX FUND

The Hotel/Motel Tax Fund is a special revenue fund with the City of Tool, that is to be used by outlines from the Texas Tax Code Section 351. There are primarily nine criteria whereas the City can use the Hotel/Motel Tax Fund.

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

In this proposed budget, the Hotel/Motel Tax Fund will be primarily used to send funds to the Eight at Tool 501 (C)3 for the purposes of promoting and holding events at the Park.



05 – HOTEL-MOTEL TAX FUND DETAIL

FUND BALANCE SUMMARY

05 - 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	\$ 44,000.00
EXPENDITURES	\$ -	\$ -	\$ 59,010.00	\$ 42,000.00
ENDING BALANCE	\$ -	\$ -	\$ 80,949.70	\$ 82,949.70

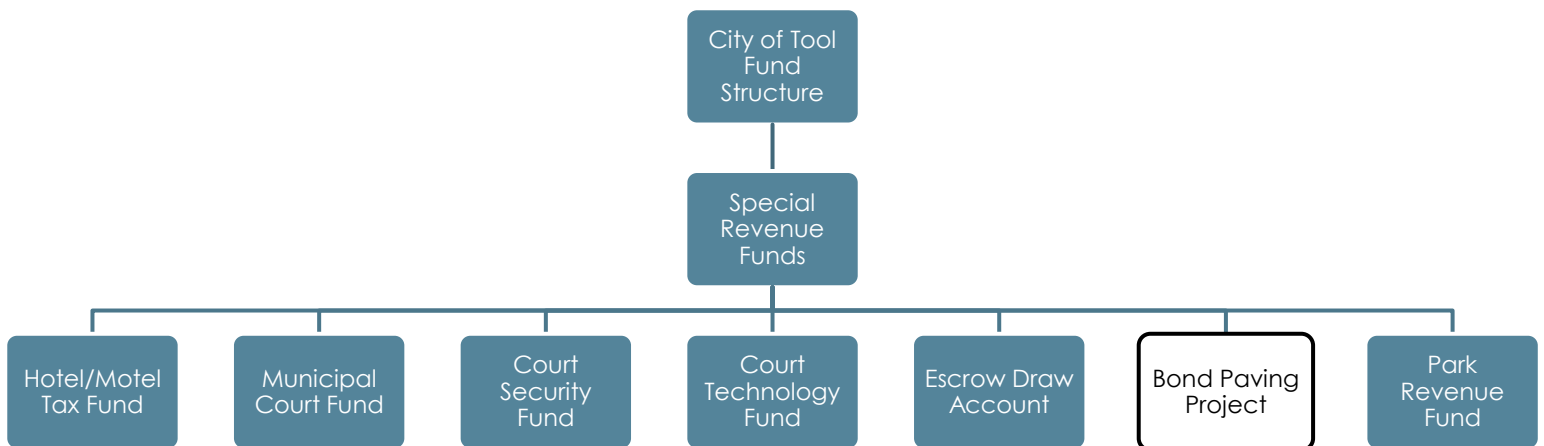
PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - HOTEL/MOTEL TAX FUND

	FY 2022-23 Projected	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
Revenues				
22-24 Balance Transfer from Ad Valorem			\$ 78,922.62	
24-25 Balance Transfer from GF			\$ 14,934.08	
4110 Hotel Occupancy Tax	\$ -	\$ -	\$ 43,320.00	\$ 41,000.00
4800-E Interest Income - Hotel-Motel Tax	\$ -	\$ -	\$ 2,783.00	\$ 3,000.00
Net Revenue	\$ -	\$ -	\$ 139,959.70	\$ 44,000.00
Expenditures				
Service Charge			\$ 10.00	\$ -
5171 -0 HOT FUND Events - HOT FUND	\$ -	\$ -	\$ 18,000.00	\$ -
5171-6 - HOT FUND Events - Park	\$ -	\$ -	\$ 41,000.00	\$ -
5171-6d HOT FUNDS Transfer to Park Events Fund				\$ 42,000.00
5302-6 Marketing- Multi HOT	\$ -	\$ -		\$ -
Net Expenditures	\$ -	\$ -	\$ 59,010.00	\$ 42,000.00
Increase (Decrease) to Fund Balance	\$ -	\$ -	\$ 80,949.70	\$ 2,000.00

06 - BOND PAVING PROJECT (City Hall Addition)

This account is solely used as a more local and accessible way to account and manage the excess bond funds from the Certificates of Obligation and General Obligation bonds. This account was formerly TexSTAR, but the interest rates offered by Simmons Bank provide a similar yield of interest, from a local standpoint.

This account will be expensed for the City Hall Addition and should be expended by the first quarter of 2026.



06 – BOND PAVING PROJECT FUND DETAIL

FUND BALANCE SUMMARY *06 - BOND PAVING PROJECT FUND*

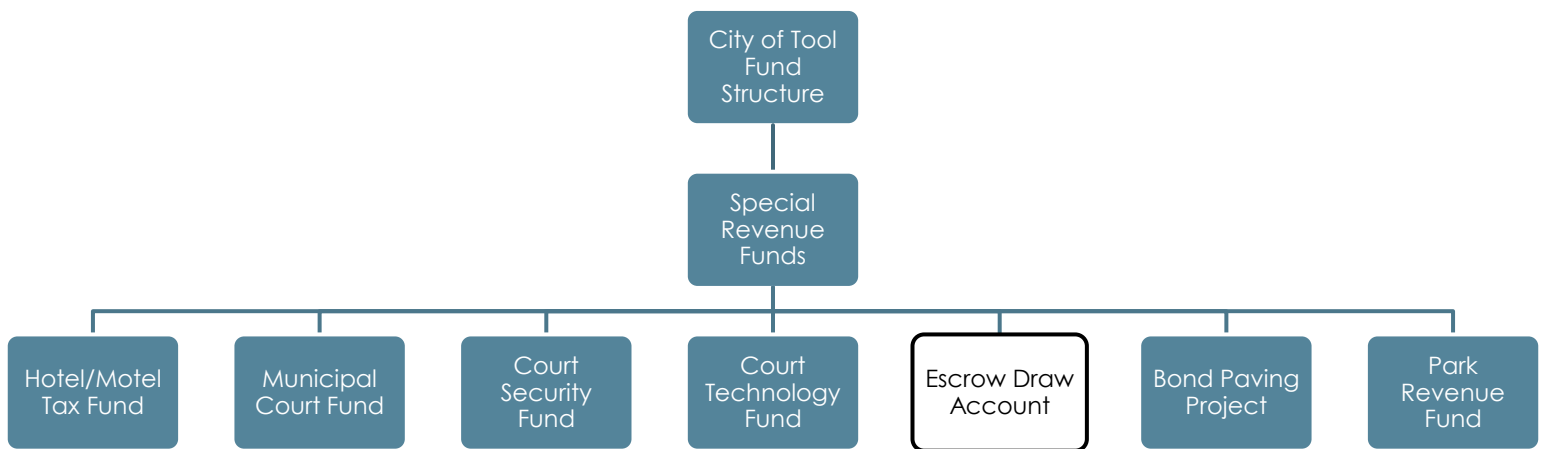
Account Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
BEGINNING FUND BALANCE	\$ -	\$ 921,389.86	\$ 696,464.76	\$ 8,290.79
REVENUE	\$ 1,294,227.39	\$ 830,074.90	\$ 84,243.81	\$ -
EXPENDITURES	\$ 372,837.53	\$ 1,055,000.00	\$ 772,417.78	\$ -
ENDING BALANCE	\$ 921,389.86	\$ 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
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	
Misc. Revenue	\$ 15.00			\$ -
Transfer from GF (ARPA Funds)	\$ -	\$ 346,029.92		\$ -
Transfer from GF (Budget Amendment)			\$ 73,497.46	
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		\$ -	\$ -
City Hall Addition	\$ -	\$ 30,000.00	\$ 772,417.78	
Park Grant Expenses	\$ -	\$ 750,000.00		\$ -
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)	\$ -

08 - ESCROW DRAW ACCOUNT

The Escrow Draw Account is the fund solely used for the Chapter 380 Agreement the City of Tool entered into with the Litchfield Development in February 2023. This fund is to be expended after the completion of the first 17 homes are built into the development.



08 – ESCROW DRAW ACCOUNT FUND DETAIL

FUND BALANCE SUMMARY 08 - 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

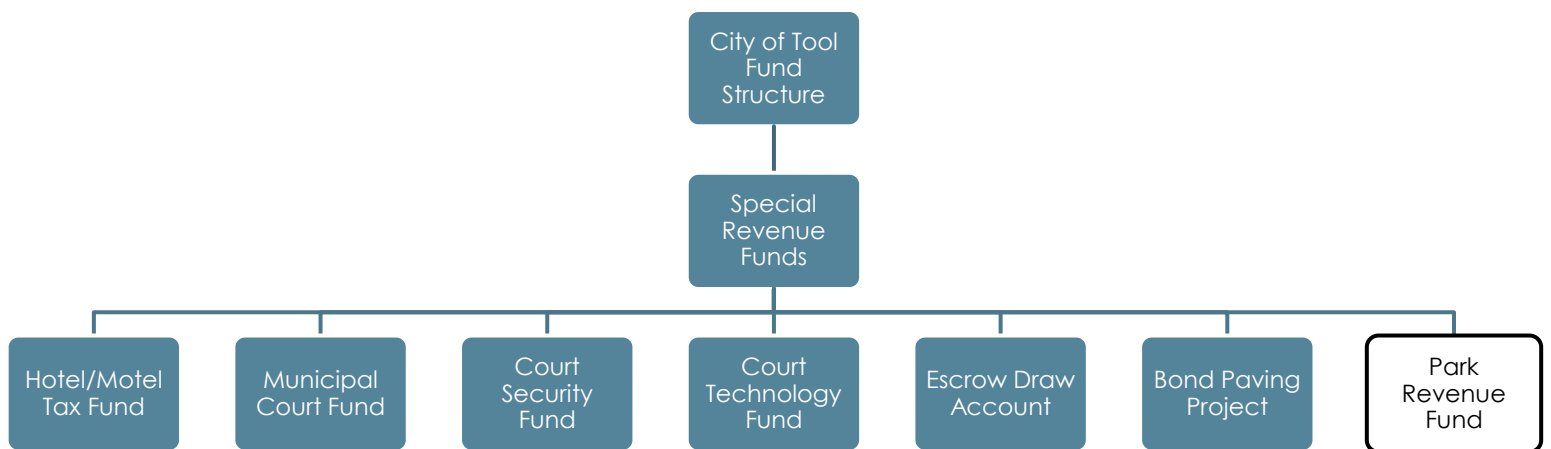
PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - ESCROW DRAW ACCOUNT

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Projections	FY 2025-26 Budget
Revenues				
Transfer to Escrow Draw Account	\$ 202,802.53	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -
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

09 – PARK REVENUE FUND

The City is instilling a new fund, called the Park Revenue Fund.

This fund's purpose is to set money outside out of the city's General Fund and Hotel-Motel Tax fund and expending it towards the Eight at Tool 501(C)3. This fund gives transparency and foresight for the public.



09 – PARK REVENUE FUND DETAIL

FUND BALANCE SUMMARY 09 - PARK REVENUE FUND

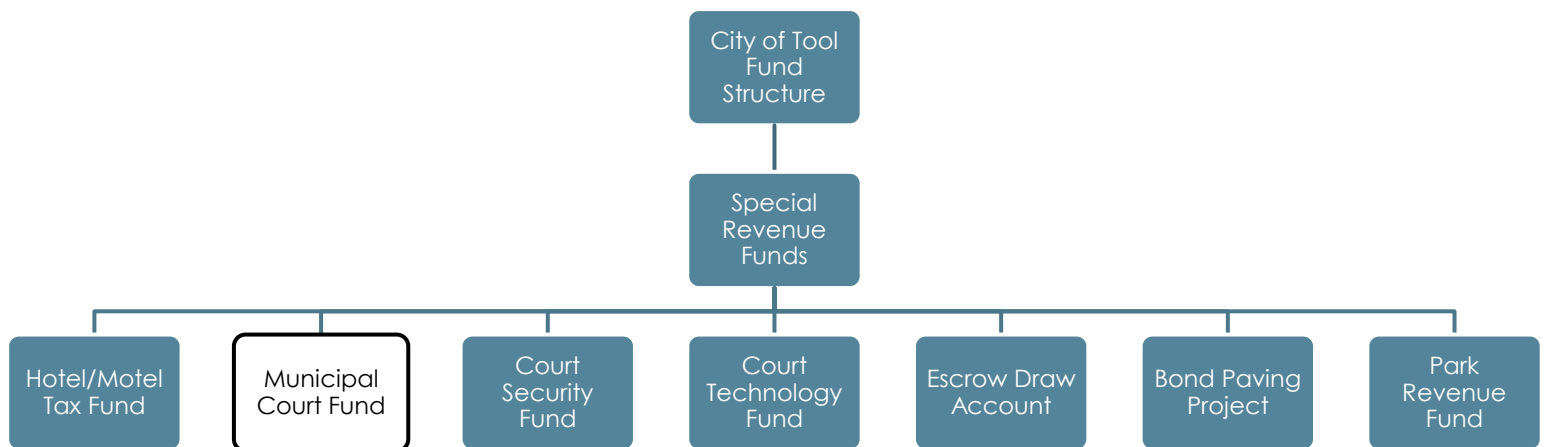
Account Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ 54,000.00	\$ 54,000.00
EXPENDITURES	\$ -	\$ -	\$ 54,000.00	\$ 54,000.00
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

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
Revenues				
4205 Transfer in from Hot Tax Fund	\$ -	\$ -	\$ -	\$ 42,000.00
4601 Food Truck Rental Fees	\$ -	\$ -	\$ -	\$ 6,000.00
4602 Amphitheater Rental Fees	\$ -	\$ -	\$ -	\$ -
Excesss General Fund Revenue	\$ -	\$ -	\$ -	\$ 6,000.00
Net Revenue	\$ -	\$ -	\$ -	\$ 54,000.00
Expenditures				
5174-6a Food Truck Rental Fees Transfer to 8 @ Tool	\$ -	\$ -	\$ -	\$ 6,000.00
5174-6b Amphitheater Rental Fees Transfer to 8 @ Tool	\$ -	\$ -	\$ -	\$ -
5174-6c - Excess General Fund Revenue	\$ -	\$ -	\$ -	\$ 6,000.00
5174-6d HOT Funds Transfer to 8 @ Tool	\$ -	\$ -	\$ -	\$ 42,000.00
Net Expenditures	\$ -	\$ -	\$ -	\$ 54,000.00
Increase (Decrease) to Fund Balance	\$ -	\$ -	\$ -	\$ -

10 – MUNICIPAL COURT FUND

The City of Tool's Municipal Court Fund houses most of the functionalities and income for the Municipal Court of Tool. This fund is especially unique as it houses all of the Fines and Forfeitures income and it is then expensed across several different categories.



10 – MUNICIPAL COURT FUND DETAIL

FUND BALANCE SUMMARY 10 - 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	\$ 459,000.00
EXPENDITURES	\$ 303,842.19	\$ 404,019.23	\$ 454,665.94	\$ 457,055.00
ENDING BALANCE	\$ 50,668.51	\$ 33,385.13	\$ 28,904.19	\$ 30,849.19

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

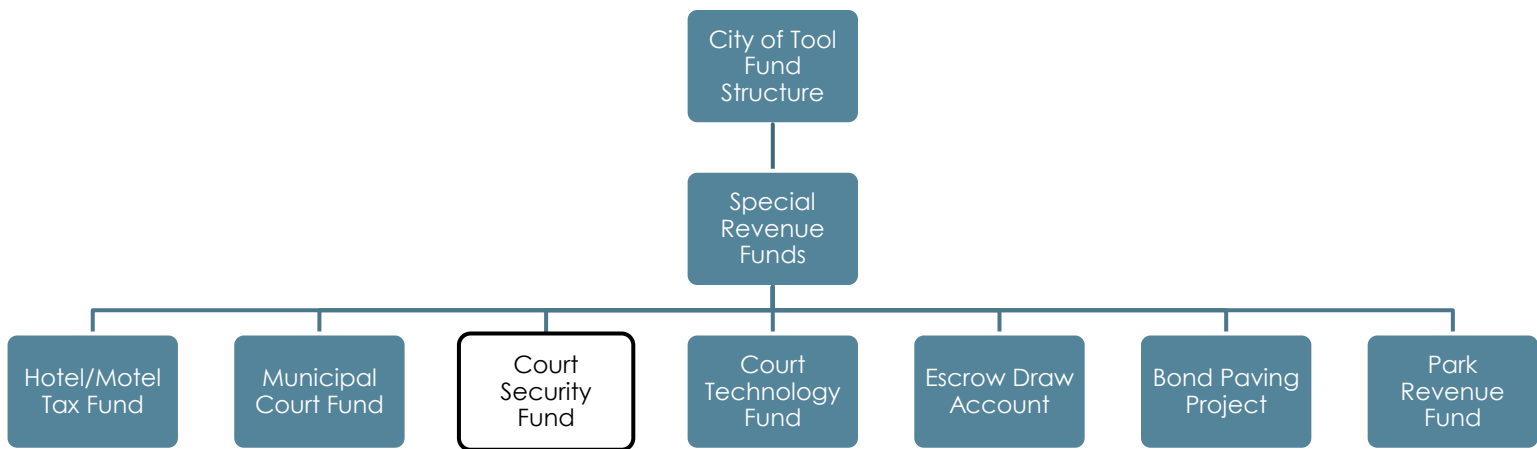
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
Revenues				
4064 Fines & Forfeitures	\$ 213,207.34	\$ 384,679.09	\$ 449,013.00	\$ 457,000.00
4800-F Interest Income- Municipal Fund	\$ 1,914.88	\$ 2,056.76	\$ 1,172.00	\$ 2,000.00
Net Revenue	\$ 215,122.22	\$ 386,735.85	\$ 450,185.00	\$ 459,000.00
Expenditures				
Misc. Bank Charges	\$ 234.62	\$ -	\$ -	\$ -
5120-4a Omnibase	\$ 278.56	\$ 1,176.23	\$ 1,350.00	\$ 1,440.00
5120-4c GHS Collections	\$ 11,282.01	\$ 18,266.77	\$ 22,450.00	\$ 23,700.00
5120-4e Due to Comptroller	\$ 41,306.23	\$ 118,131.51	\$ 158,250.00	\$ 158,250.00
5170-4 MSF Equipment Pur-Court-Municipal Security Fund	\$ -	\$ -	\$ -	\$ -
5400-4 Printing	\$ 99.69	\$ -	\$ -	\$ -
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
Net Expenditures	\$ 303,842.19	\$ 404,019.23	\$ 454,665.94	\$ 457,055.00
Increase (Decrease) to Fund Balance	\$ (88,719.97)	\$ (17,283.38)	\$ (4,480.94)	\$ 1,945.00

11 - MUNICIPAL COURT SECURITY DETAIL

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

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

There are no anticipated expenses for the next fiscal year.



11 – MUNICIPAL COURT SECURITY FUND DETAIL

FUND BALANCE SUMMARY 11 - 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

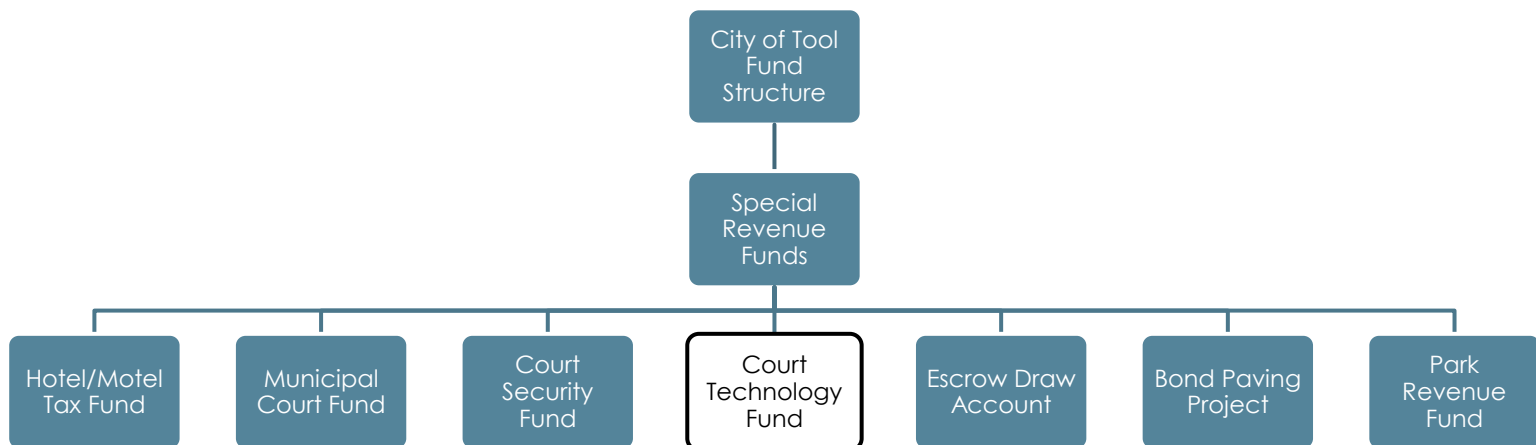
PROPOSED FY 2025-2026 REVENUE & EXPENDITURE DETAIL - MUNICIPAL SECURITY FUND

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
Revenues				
4064d - Municipal Court Security Fund (MSF)	\$ 4,940.28	\$ 7,210.55	\$ 6,440.60	\$ 8,000.00
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	\$ 8,002.00
Expenditures				
Misc. Bank Charges	\$ 74.17		\$ -	\$ -
5120-4d 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	\$ -	\$ -
			\$ 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	\$ 7,877.00

12 - MUNICIPAL COURT TECHNOLOGY FUND

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

In Fiscal Year 23'-24', this fund was used to pay for the integration of CopSync into the court for Case Management Software. In Fiscal Year 24'-25', this fund paid for the same expenses. In Fiscal Year 25'-26, expenses are to be minimal.



12 - MUNICIPAL COURT TECHNOLOGY FUND DETAIL

FUND BALANCE SUMMARY ***12 - MUNICIPAL COURT TECHNOLOGY FUND***

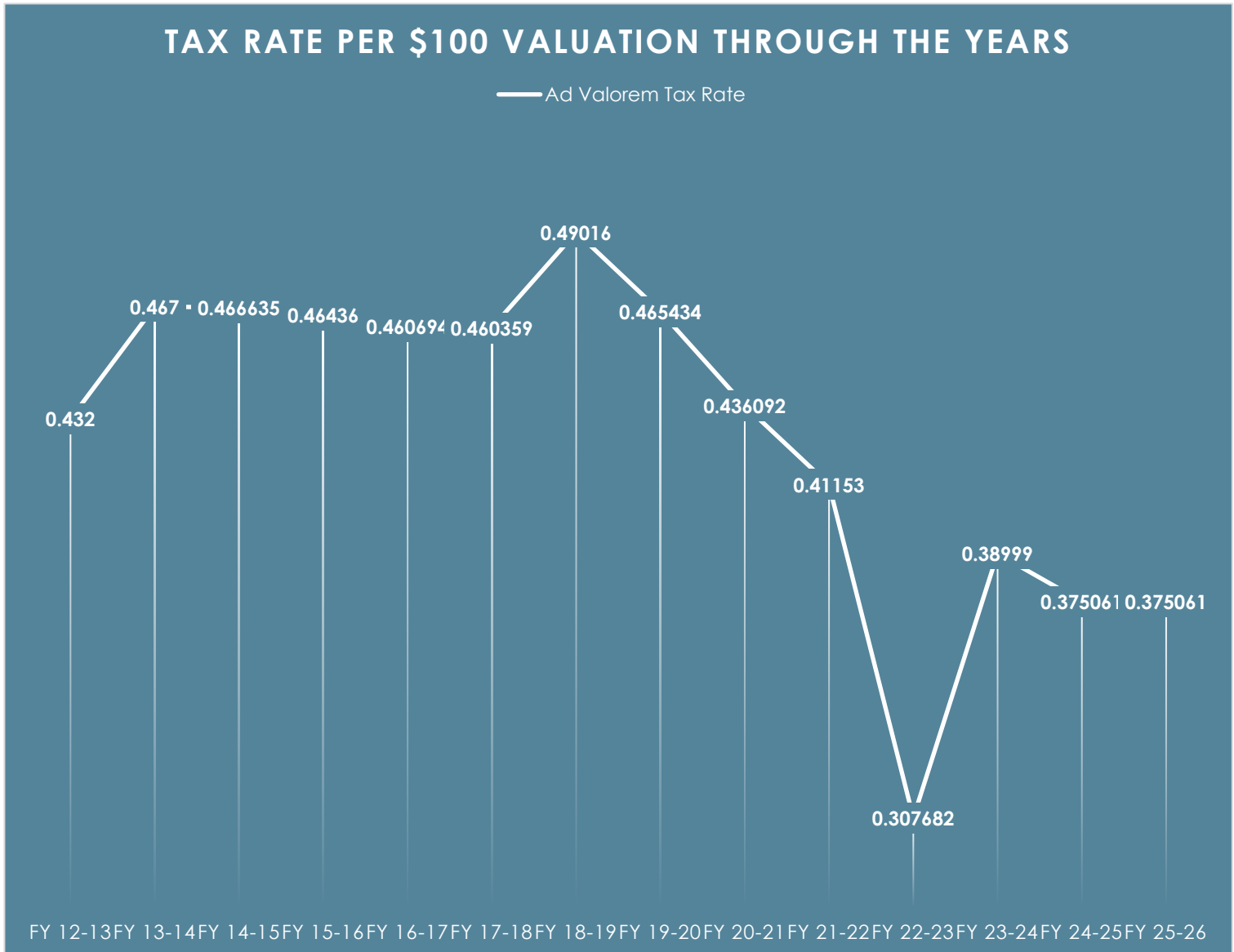
Account Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
BEGINNING FUND BALANCE	\$ 5,123.03	\$ 5,514.80	\$ 7,279.64	\$ 9,271.64
REVENUE	\$ 4,181.01	\$ 5,735.86	\$ 6,547.00	\$ 6,500.50
EXPENDITURES	\$ 3,789.24	\$ 3,971.02	\$ 4,555.00	\$ 5,000.00
ENDING BALANCE	\$ 5,514.80	\$ 7,279.64	\$ 9,271.64	\$ 10,772.14

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
Revenues				
4064e - Municipal Court Technology Fund (MTF)	\$ 4,180.42	\$ 5,735.16	\$ 6,547.00	\$ 6,500.00
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	\$ 6,500.50
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
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	\$ 1,500.50

SECTION 3 – TAX RATE SUMMARIES

PROPERTY TAX RATES THROUGH THE YEARS



Ad Valorem Tax Rate through the Years	
FY 12-13	0.432
FY 13-14	0.467
FY 14-15	0.466635
FY 15-16	0.46436
FY 16-17	0.460694
FY 17-18	0.460359
FY 18-19	0.49016
FY 19-20	0.465434
FY 20-21	0.436092
FY 21-22	0.41153
FY 22-23	0.307682
FY 23-24	0.389999
FY 24-25	0.375061
FY 25-26	0.375061

The City of Tool's average tax rate over the last 14 years is .428719, with the highest at .49016 in FY 2018-2019. The consistent tax rate of .375061, is the same as the FY 24'-25'.

This tax rate has a M&O rate of \$0.287582 and a debt rate of \$0.087479. The total tax rate of .375061, would levy approximately \$1,975,803.78 in total Ad Valorem revenue for the City of Tool. With this tax rate, our debt is covered, as well as other objectives outlined in those meetings as well.

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

Tax Rate Classifications	Rate Threshold
No-New Revenue Rate	.440729
Voter-Approval Tax Rate	.448848
De Minimis Rate	.550559
Proposed Tax Rate	.375061

SECTION 4 – DEPARTMENTAL EXPENSE SUMMARIES

0 - MULTI-DEPARTMENTAL

This year, the Multi-Departmental budget will include expenses that involve third-party contractors, records management for the city and website costs, among other things.

Additionally, the City of Tool will begin building up it's General Fund to float over to the next year's budget, highlighted in line item 5999-0 Contingency, which helps keep the city operations maintained.

The Multi-Departmental Department has a 25.5% share of the General Fund Budget.

Expenditures Summary through the Years				
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
General Expenses	\$675,313.29	\$879,518.45	\$835,630.97	\$835,029.24
Total	\$675,313.29	\$879,518.45	\$835,630.97	\$835,029.24

<i>MULTI-DEPARTMENTAL</i>					
	FY 2022-23 Actual	FY 2023-2024 Actuals	FY 2024- 2025 Budget	FY 2024-25 Projected	FY 2025-26 Proposed
5010 - Accounting Services	\$ 2,157.21	\$ -	\$ -	\$ -	\$ -
5070 - Bank Charges	\$ 2,185.75	\$ -	\$ -	\$ -	\$ -
5080 - Bond	\$ -	\$ -	\$ -	\$ -	\$ -
5097-0 Computers, Software & Supplies	\$ 108,859.84	\$ 417.29	\$ 200.00	\$ -	\$ 200.00
5101 Contract Services - IT	\$ 30,850.74	\$ 31,710.52	\$ 30,000.00	\$ 39,405.00	\$ 36,000.00
5102 - Contract Services - Accounting	\$ 37,923.75	\$ 53,945.00	\$ 7,500.00	\$ 5,000.00	\$ 3,000.00
5121-0a Admin GO Bond (Series 2020 JPMorgan Chase): Principal	\$ 270,000.00	\$ 282,368.75	\$ 280,000.00	\$ 280,000.00	\$ 280,000.00
5121-0b Admin GO Bond (Series 2020 JPMorgan) Int	\$ -		\$ 9,301.00	\$ 9,301.00	\$ 5,633.00
5121-0c Admin CO Bond (Series 2020 Combo) Principal	\$ 100,000.00	\$ 139,367.50	\$ 105,000.00	\$ 105,000.00	\$ 110,000.00
5121-0d Admin CO Bond (Series 2020 Combo) Interest	\$ -		\$ 64,627.50	\$ 64,627.50	\$ 62,370.00
5122-0 General Debt Service	\$ -	\$ -	\$ 14,324.65	\$ 400.00	\$ 943.74
5140-0 Dues and Subscriptions	\$ -				\$ 200.00
5170-0 Equipment Purchases	\$ -	\$ 1,000.00	\$ 5,000.00	\$ 1,197.47	\$ -
5171-0 - City Events	\$ 9,336.59	\$ 15,858.66	\$ 20,000.00	\$ 18,000.00	\$ 5,000.00
5200 HCAD Collections	\$ 29,471.35	\$ 33,893.40	\$ 48,865.00	\$ 48,865.00	\$ 52,000.00
5220-0 Insurance Property & Liability			\$ 3,300.00	\$ 2,810.00	\$ 3,782.50
5263-1 Interest Expense	\$ 85,891.00	\$ 38,432.50	\$ -	\$ -	\$ -
5265-0 Janitorial Supplies	\$ -	\$ 4,446.03	\$ 5,500.00	\$ 5,350.00	\$ 6,000.00
5290-0 Lease Expense Equipment	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00
5302-0 Marketing	\$ -	\$ 3,000.00	\$ 3,000.00		\$ 3,000.00
5320 Maintenance-Building	\$ -	\$ 7,174.23	\$ 15,000.00	\$ 9,725.00	\$ 10,000.00
5335-0 Maintenance - Park	\$ 1,100.00	\$ 44,966.07	\$ -	\$ 900.00	
5400-0 Printing	\$ -				
5357-0 Employee Recognition/Events			\$ 2,000.00	\$ 2,000.00	\$ 3,000.00
5358-0 HR/Employee Procurement Expense					\$ 300.00
5371-0 Building Supplies			\$ 5,300.00	\$ 8,550.00	\$ 5,000.00
5460-0 Telephone and Internet	\$ -	\$ 11,140.47	\$ 13,400.00	\$ 12,750.00	\$ 13,000.00
5500-0 Utilities - Electricity	\$ 957.21	\$ 9,674.63	\$ 14,300.00	\$ 11,650.00	\$ 14,000.00
5510-0 Utilites - Water		\$ 80.00	\$ 4,400.00	\$ 5,500.00	\$ 7,000.00
5540-0 Website Expenses	\$ 922.81	\$ 2,043.40	\$ 4,200.00	\$ 4,600.00	\$ 3,600.00
5999-0 Contingency					\$ 36,713.33
General Expenses before CIP Transfer	\$ 675,313.29	\$ 679,518.45	\$ 655,218.15	\$ 635,630.97	\$ 635,029.24
9990 GF Transfer to CIP Fund	\$ -	200,000.00	200,000.00	\$ 200,000.00	\$ 200,000.00
Department Total	\$ 675,313.29	\$ 879,518.45	\$ 855,218.15	\$ 835,630.97	\$ 835,029.24

0 – Multi-Departmental Account Codes

Account Code	Description of Line Item
5197-0 Computers, Software & Supplies	Computers, Software subscriptions & computer related supplies that are used by the city collectively and not attributed to a specific department
5111 Contract Services - IT	Coreplus IT Managed Services,
5112 Contract Services - Accounting	Consulting fees for PT Controller
5121-0a Admin GO Bond (Series 2121 JPMorgan Chase): Principal	Annual Principal payment on General obligation bond to Chase Bank
5121-0b Admin GO Bond (Series 2121 JPMorgan) Interest	Semiannual interest payments on General Obligation Bond to Chase Bank
5121-0c Admin CO Bond (Series 2121 Combo) Principal	Annual Principal payment on Certificate of Obligation to Wilmington Trust
5121-0d Admin CO Bond (Series 2121 Combo) Interest	Semiannual interest payments on Certificate of Obligation to Wilmington Trust
5122-0 General Debt Service	Annual Registrar Fee for Debt Service
5141-0 Dues and Subscriptions	Dues & Subscriptions (other than computer related) attributable to the city as a whole vs an individual department
5171-0 Equipment Purchases	Equipment purchased and used by all departments of the city
5171-0 - City Events	Expenditures for Community events that would not be allowable under the requirements for Hotel/Motel Tax expenditures
5211 HCAD Collections	Appraisal district fees, Tax collection fees
5221-0 Insurance Property & Liability	General Liability, E & O Insurance, Cyber Liability, Crime Coverage, Real & Personal Property Coverage
5263-0 Interest Expense	
5265-0 Janitorial Supplies	Contract Cleaning for City Hall & Oran White Civic Center
5291-0 Lease Expense Equipment	Pitney Bowes Postage Machine Rental, Computer System Lease from Great America
5312-0 Marketing	Costs for city events specific to marketing and promotion
5321 Maintenance-Building	Supplies, services to maintain City Hall & Oran White Center, other than equipment & tools
5357-0 Employee Recognition/Events	Expenses for meetings, team building events, employee functions
5358-0 HR/Employee Procurement Expense	Background checks, pre-employment screening
5371-0 Building Supplies	Supplies purchased for city hall, not including office supplies
5461-0 Telephone and Internet	Cytracom for office phone service, Optimum for internet
5511-0 Utilities - Electricity	TVEC for electrical service for City Hall Building & Oran White Civic Center
5511-0 Utilities - Water	West Cedar Creek MUD for City Hall Building & Oran White Civic Center
5999- Contingency	General Fund Balance Reserve

1 – ADMINISTRATION

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

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

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

Positional Breakdown through the Year				
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
City Administrator	1	1	1	1
City Secretary	1	1	1	1
City Controller	0	0	1	1
City Clerk	1	1	1	1
Total	3	3	4	4

Expenditures Summary through the Years				
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
Personnel Services	\$97,669.02	\$228,998.44	\$314,585.90	\$338,486.56
General Expenses	\$289,733.08	\$136,103.63	\$162,247.29	\$134,308.50
Total	\$387,402.10	\$365,102.07	\$476,833.19	\$472,795.06

ADMINISTRATION					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Proposed
5045 - Executive Auto Allowance		\$ 4,800.12	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00
5160-1 Employee Benefits - Retirement	\$ 5,331.70	\$ 7,766.48	\$ 12,472.48	\$ 12,470.00	\$ 18,496.39
5430-1 Salaries	\$ 63,061.51	\$ 177,711.79	\$ 249,449.51	\$ 249,450.00	\$ 257,251.64
5230-1 Insurance - Medical	\$ 19,501.35	\$ 25,031.48	\$ 32,400.00	\$ 32,400.00	\$ 37,358.40
5230-1a Hospitalization	\$ 18,297.37	\$ 22,324.54	\$ 29,460.00	\$ 29,460.00	\$ 34,560.00
5230-1b Dental & Vision	\$ 824.01	\$ 2,384.14	\$ 2,500.00	\$ 2,500.00	\$ 2,457.60
5230-1c Life Insurance	\$ 379.97	\$ 322.80	\$ 440.00	\$ 440.00	\$ 340.80
6500-1 Payroll Taxes	\$ 9,774.46	\$ 13,688.57	\$ 21,955.96	\$ 15,465.90	\$ 20,580.13
Personnel Services	\$ 97,669.02	\$ 228,998.44	\$ 321,077.95	\$ 314,585.90	\$ 338,486.56
5010-1 Accounting Services	\$ 2,157.21	\$ 3,798.85	\$ 5,577.05	\$ 4,990.00	\$ 5,700.00
5020 - 1 Advertising Expense	\$ 2,672.08	\$ 4,876.95	\$ 5,000.00	\$ 5,161.00	\$ 4,700.00
5050-1 Auto Fuel	\$ 215.11	\$ -	\$ -	\$ -	\$ -
5060 - Audit Fees	\$ 15,892.50	\$ 57,000.00	\$ 35,000.00	\$ 78,852.00	\$ 60,000.00
5070-1 Bank Charges	\$ 2,185.75	\$ 5,423.44	\$ 4,600.00	\$ 5,982.00	\$ 6,000.00
5080-1b Park Expenses	\$ -	\$ -	\$ -	\$ 2,777.23	
5097-1 Computers, Software & Supplies	\$ 2,572.18	\$ 3,170.85	\$ 3,700.00	\$ 5,852.77	\$ 3,200.00
5140-1 Dues & Subscriptions	\$ 4,296.80	\$ 4,562.26	\$ 4,600.00	\$ 4,876.00	\$ 5,000.00
5150 - Election Expense	\$ 4,512.11	\$ 3,234.79	\$ 3,500.00	\$ 3,369.45	\$ 3,700.00
5170-1 Equipment Purchases	\$ 10,246.59	\$ 6,985.27	\$ 5,000.00	\$ 2,271.00	\$ 4,000.00
5190 Filing/Notary Fees	\$ -	\$ 275.62	\$ 400.00	\$ 163.00	\$ 175.00
5220-1 Insurance-Prop.&Liability	\$ 14,981.00	\$ 5,443.50	\$ 7,500.00	\$ 7,364.00	\$ 4,052.50
5225-1 Insurance/Auto-Admin	\$ -	\$ 296.00	\$ -	\$ -	\$ -
5250-1 Workers Comp. Insurance	\$ 20,404.00	\$ 694.48	\$ 770.00	\$ 863.50	\$ 841.00
5265-1 Janitorial Cleaning	\$ 3,876.84	\$ 959.58	\$ -	\$ -	\$ -
5290-1 Lease Expense Equipment	\$ 80.82	\$ 328.54	\$ 7,124.27	\$ 4,804.00	\$ -
5300-1 Legal Fees	\$ 13,461.69	\$ 17,859.64	\$ 12,500.00	\$ 15,299.00	\$ 12,500.00
5302-1 Marketing	\$ -	\$ -	\$ 120.00	\$ 98.00	\$ 100.00
5320-1 Maintenance Building-Admin	\$ 143,750.62	\$ 2,186.22	\$ 2,000.00	\$ 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	\$ 1,725.00	\$ 2,000.00
5365-1 Miscellaneous Expense	\$ -	\$ 42.00	\$ -	\$ -	\$ -
5370-1 Office Supplies	\$ 14,250.30	\$ 4,320.97	\$ 4,300.00	\$ 3,750.00	\$ 3,750.00
5380-1 Postage	\$ 2,685.93	\$ 1,941.24	\$ 1,400.00	\$ 460.00	\$ 500.00
5390-1 Records Management	\$ 482.00	\$ 1,171.39	\$ 1,800.00	\$ 2,010.00	\$ 4,040.00
5400-1 Printing	\$ 2,957.38	\$ 3,351.18	\$ 3,700.00	\$ 3,196.00	\$ -
5460-1 Telephone and Internet	\$ 12,563.58	\$ 2,553.29	\$ 3,300.00	\$ 2,520.00	\$ 2,600.00
5470-1 Travel Expense	\$ -	\$ 464.57	\$ 2,000.00	\$ 813.00	\$ 1,750.00
5480-1 Training/Education	\$ 2,640.77	\$ 1,575.35	\$ 6,000.00	\$ 2,445.00	\$ 7,000.00
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	\$ 162,247.29	\$ 134,308.50
Department Total	\$ 387,402.10	\$ 365,102.07	\$ 442,969.27	\$ 476,833.19	\$ 472,795.06

1 – Administration Account Codes

Account Code	Description of Line Item
5160-1 Employee Benefits-Retirement	Contributions to Texas Municipal Retirement System (TMRS)
5230-1 Insurance Medical	Total of all medical Insurance paid
5230-1a Hospitalization	Medical Insurance
5230-1b Dental & Vision	Dental & Vision Premiums
5230-1c Life Insurance	Life Insurance Premiums
5430-1 Salaries	Salaries for City Administrator, City Controller, City Secretary, City Clerk
6500-1 Payroll Taxes	Payroll Taxes, Medicare, FICA
5010-1 - Accounting Services	QuickBooks Monthly Charge, Yearly 1199's, W2 processing
5070-1 Bank Charges	Bank service charges, QB service fees
5097-1 Computers, Software & Supplies	Computers, Software subscriptions & computer related supplies that are used by Administration specifically
5140-1 Dues and Subscriptions	Dues & Subscriptions (other than computer related) for Administration
5150-1 Election Expense	Expenses to have November election
5170-1 Equipment Purchases	Equipment purchased and used by all departments of the city
5190-1 Notary Fees	Fees for Notary Bonding, Registration
52201 Insurance Property & Liability	General Liability, E & O Insurance, Cyber Liability, Crime Coverage, Real & Personal Property Coverage
5250-1 Workers Comp Insurance	Worker's Compensation Portion of Insurance
5300-1 Legal Fees	Fees paid to City Attorney for general advice
5320-1 Maintenance Building	Maintenance of City Hall
5330-1 Maintenance Equipment	Expenses to Maintain Equipment
5355-1 Meals	Meals for Workshop Days, Public Relations Events
5365-1 Miscellaneous	
5357-1 Employee Recognition/Events	Expenses for meetings, team building events, employee functions
5370-1 Office Supplies	Pens, pencils, paper, etc
5460-1 Telephone and Internet	Cytracom for office phone service, Optimum for internet, ATT for Cell phones
5470-1 Travel Expense	Travel to training events, meals, hotel, mileage
5480-1 Training Education	Webinars, Seminars, Training Materials

2 - POLICE

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

The Police Department has a 26.6% share of the General Fund Budget.

Positional Breakdown through the Year				
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Chief of Police	1	1	1	1
Lieutenant	0	1	1	1
Sergeant	1	1	1	1
Investigator	0	1	1	1
Patrol Officers	3	4	3	3
Dispatchers	4	1.5	1.5	1.5
Total	9	9.5	8.5	8.5

Expenditures Summary through the Years				
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
Personnel Services	\$470,656.52	\$590,581.96	\$646,711.80	\$682,591.83
General Expenses	\$199,760.78	\$149,875.27	\$177,501.92	\$189,929.42
Total	\$670,417.30	\$740,457.23	\$824,213.72	\$872,521.25

<i>TOOL POLICE DEPARTMENT</i>					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-25 Projected	FY 2025-26 Proposed
5160-2 Employee Benefits-Retirement	\$ 15,559.66	\$ 20,819.05	\$ 24,514.25	\$ 24,600.00	\$ 37,209.95
5230-2 Insurance - Medical	\$ 51,119.31	\$ 72,737.53	\$ 68,375.00	\$ 67,440.00	\$ 86,456.40
5230-2a Hospitalization	\$ 45,348.70	\$ 66,719.50	\$ 62,500.00	\$ 62,500.00	\$ 80,160.00
5230-2b Dental & Vision	\$ 5,066.87	\$ 5,204.49	\$ 4,900.00	\$ 3,995.00	\$ 5,529.60
5230-2c Life Insurance	\$ 703.74	\$ 813.54	\$ 975.00	\$ 945.00	\$ 766.80
5430-2 Salaries	\$ 374,191.50	\$ 461,372.51	\$ 490,284.90	\$ 513,585.00	\$ 517,523.60
6500-2 Payroll Taxes	\$ 29,786.05	\$ 35,652.87	\$ 44,028.49	\$ 41,086.80	\$ 41,401.89
Personnel Services	\$ 470,656.52	\$ 590,581.96	\$ 627,202.64	\$ 646,711.80	\$ 682,591.83
5050-2 Auto Fuel	\$ 17,675.44	\$ 27,869.63	\$ 29,040.00	\$ 27,844.08	\$ 15,600.00
5097-2 Computers, Software & Supplies	\$ 105,588.66	\$ 6,435.62	\$ 6,000.00	\$ 6,000.00	\$ 2,000.00
5104 - Contract Services - PD	\$ 21,400.00	\$ 38,625.00	\$ 40,700.00	\$ 40,700.00	\$ 44,700.00
5140-2 Dues & Subscriptions	\$ 2,443.47	\$ 672.00	\$ 750.00	\$ 700.00	\$ 700.00
5170-2 Equipment Purchases	\$ 3,762.96	\$ 9,267.15	\$ 10,000.00	\$ 10,000.00	\$ 8,000.00
5210-2 Investigation/Test Expense	\$ 220.42	\$ -	\$ -		\$ 650.00
5220-2 Insurance Property-Liability	\$ 3,031.00	\$ 6,819.00	\$ 11,880.00	\$ 7,250.00	\$ 8,490.00
5225 Auto Insurance	\$ -	\$ 8,879.00	\$ 11,200.00	\$ 10,950.00	\$ 11,057.75
5250-2 Workers Comp. Insurance	\$ -	\$ 10,029.94	\$ 11,000.00	\$ 12,580.50	\$ 12,251.00
5264-2a Vehicle Interest	\$ -	\$ 6,486.39	\$ 6,217.36	\$ 6,217.36	\$ 5,366.18
5264-2b Vehicle Principal	\$ -	\$ -	\$ 29,749.98	\$ 29,749.98	\$ 30,597.82
5264 2c Vehicles (Electric Vehicles) Prin	\$ -	\$ -	\$ -	\$ -	\$ 15,666.67
5264-2d Vehicles (Electric Vehicles) Int					940
5301-LEOSE	\$ 1,390.00	\$ 2,085.00	\$ 695.00	\$ -	\$ 1,000.00
5305 MTPF-Public Awareness & Education	\$ -	\$ -	\$ 2,000.00		\$ -
5330-2 Maintenance - Equipment	\$ 15,468.83	\$ 7,305.79	\$ 10,000.00	\$ 8,000.00	\$ 7,000.00
5340-2 Maintenance - Vehicle	\$ 10,175.34	\$ 14,301.06	\$ 12,000.00	\$ 7,250.00	\$ 9,000.00
5370-2 Office Supplies	\$ 1,047.80	\$ 1,349.57	\$ 1,300.00	\$ 560.00	\$ 1,000.00
5380-2 Postage-Police	\$ 28.99	\$ 43.80	\$ 55.00	\$ 50.00	\$ 60.00
5390-2 Records Management	\$ 5,212.88	\$ 811.00	\$ 350.00	\$ 350.00	\$ -
5400-2 Printing	\$ -	\$ 119.00	\$ 150.00	\$ 150.00	\$ 3,300.00
5460-1 Telephone and Internet	\$ 3,375.72	\$ 3,865.43	\$ 4,300.00	\$ 4,300.00	\$ 4,730.00
5470-2 Travel Expense	\$ 80.35	\$ 1,007.63	\$ 800.00	\$ 800.00	\$ 1,320.00
5480-2 Training/Education	\$ 1,402.00	\$ 1,297.00	\$ 4,000.00	\$ 1,500.00	\$ 4,000.00
5490-2 Uniforms	\$ 7,456.92	\$ 2,606.26	\$ 3,000.00	\$ 2,550.00	\$ 2,500.00
General Expenses	\$ 199,760.78	\$ 149,875.27	\$ 195,187.34	\$ 177,501.92	\$ 189,929.42
Department Total	\$ 670,417.30	\$ 740,457.23	\$ 822,389.98	\$ 824,213.72	\$ 872,521.25

2 – Police Account Codes

Account Code	Description of Line Item
5160-2 Employee Benefits-Retirement	Contributions to Texas Municipal Retirement Systems (TMRS)
5230-2 Insurance Medical	Total of all medical Insurance paid
5230-2a Hospitalization	Medical Insurance
5230-2b Dental & Vision	Dental & Vision Premiums
5230-2c Life Insurance	Life Insurance Premiums
5430-2 Salaries	Salaries for Chief, Sergeant, Lieutenant, Sergeant, Investigator, Patrol Officers, Dispatchers
6500-2 Payroll Taxes	Payroll Taxes, Medicare, FICA
5050-2 – Auto Fuel	Fuel for Vehicles
5097-2 Computers, Software & Supplies	Computers, Software subscriptions & computer related supplies that are used by Administration specifically
5104-2 Contract Services PD	Kologik, Crimes against Children Task Force, Peacemaker Technologies
5140-2 Dues and Subscriptions	Dues & Subscriptions (other than computer related) for Administration
5170-2 Equipment Purchases	Equipment purchased and used by all departments of the city
5210-2 Investigation/Test Expense	
5220-2 Insurance Property & Liability	General Liability, E & O Insurance, Cyber Liability, Crime Coverage, Real & Personal Property Coverage
5225-2 Auto Insurance	Insurance on Vehicles
5250-2 Workers Comp Insurance	Worker's Compensation Portion of Insurance
5264-2a Vehicle Interest	Interest on Loan for 3 Tahoes
5264-2b Vehicle Principal	Principal on Loan for 2 Tahoes
5264-2c Vehicle Interest	Interest on Loan for Electric Vehicle
5264-2d Vehicles Interest	Principal on Loan for Electric Vehicle
5301 LEOSE	Training that certifies under LEOSE expenditure rules
5330-2 Maintenance Equipment	Expenses to Maintain Equipment
5340-2 Maintenance Vehicles	Expenses to maintain autos, oil changes, tires, etc
5370-2 Office Supplies	Pens, pencils, paper, etc
5380-2 Postage Police	Postage
5400-2 Printing	Copier Lease
5460-2 Telephone and Internet	Cytracom for office phone service, Optimum for internet, ATT for Cell phones
5470-2 Travel Expense	Travel to training events, meals, hotel, mileage
5480-2 Training Education	Webinars, Seminars, Training Materials
5490-2 Uniforms	Police uniforms

3 - MAINTENANCE

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

The Maintenance Department's expenses are relatively stable. In the 25'-26' Fiscal Year, the City of Tool is looking to finance a mini-excavator, which would help drainage issues around the city.

The Maintenance Department has an 8.9% share of the General Fund Budget.

Positional Breakdown through the Year				
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Dir. Of Maint. and Operations	1	1	1	1
Maint. Laborers	2	2	2	2
Total	3	3	3	3

Expenditures Summary through the Years				
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Personnel Services	\$175,521.84	\$181,075.42	\$201,303.68	\$205,843.23
General Expenses	\$58,613.37	\$71,616.27	\$60,995.80	\$87,057.75
Total	\$234,135.21	\$252,691.69	\$262,299.48	\$292,900.98

<i>MAINTENANCE</i>					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-25 Projected	FY 2025-26 Proposed
5160-3 Employee Benefits-Retirement	\$ 5,331.70	\$ 6,090.37	\$ 7,273.16	\$ 7,095.00	\$ 10,688.57
5430-3 Salaries	\$ 138,128.09	\$ 136,502.69	\$ 150,463.22	\$ 150,460.00	\$ 148,658.86
5250 Workers Comp	\$ -	\$ 5,126.97	\$ 5,500.00	\$ 6,411.00	\$ 6,243.25
5230-3 Insurance - Medical	\$ 23,019.16	\$ 22,885.95	\$ 25,460.00	\$ 24,728.68	\$ 28,359.84
5230-3a Hospitalization	\$ 20,324.91	\$ 20,292.45	\$ 22,300.00	\$ 22,300.00	\$ 25,920.00
5230-3b Dental & Vision	\$ 1,863.93	\$ 1,790.46	\$ 1,840.00	\$ 1,832.04	\$ 1,843.20
5230-3c Life Insurance	\$ 830.32	\$ 803.04	\$ 1,320.00	\$ 596.64	\$ 596.64
6500-3 Payroll Taxes	\$ 9,042.89	\$ 10,469.44	\$ 14,546.32	\$ 12,609.00	\$ 11,892.71
Personnel Services	\$ 175,521.84	\$ 181,075.42	\$ 203,242.70	\$ 201,303.68	\$ 205,843.23
5050-3 Auto Fuel	\$ 5,236.35	\$ 5,173.14	\$ 6,000.00	\$ 4,647.00	\$ 5,300.00
5097-3 Computers, Software and Supplies	\$ 699.00	\$ 1,089.47	\$ 100.00	\$ 100.00	\$ 350.00
5170-3 Equipment Purchases	\$ 23,164.00	\$ 16,682.05	\$ 20,000.00	\$ 20,000.00	\$ 13,000.00
5172-3 Minor Tools	\$ -	\$ -	\$ -	\$ -	\$ 300.00
5173-3 Equipment Rentals	\$ -	\$ -	\$ 5,000.00	\$ 500.00	\$ 12,000.00
5220-3 Insurance-Prop.&Liab.	\$ -	\$ 3,810.00	\$ 6,600.00	\$ 5,079.00	\$ 4,517.75
5225-3 Insurance Auto	\$ -	\$ 1,420.00	\$ 1,760.00	\$ 1,795.00	\$ 1,800.00
5330-3 Maintenance-Equipment	\$ 4,963.35	\$ 11,240.41	\$ 6,000.00	\$ 655.00	\$ 5,000.00
5340-3 Maintenance - Vehicle	\$ 3,992.56	\$ 2,929.39	\$ 800.00	\$ 1,527.80	\$ 2,000.00
5350-3 Maintenance - Road Materials	\$ 16,627.32	\$ 25,520.35	\$ 41,300.00	\$ 21,074.00	\$ 35,000.00
5370-3 Office Supplies	\$ 311.42	\$ 150.17	\$ 350.00	\$ 500.00	\$ 400.00
5373-3 Signs, Posts, Hardware	\$ -	\$ -	\$ -	\$ -	\$ 900.00
5380-3 Postage	\$ 701.41	\$ 430.97	\$ 150.00	\$ -	\$ -
5460-3 Telephone & Internet	\$ 471.95	\$ 1,003.36	\$ 1,375.00	\$ 1,018.00	\$ 540.00
5470-3 Travel Expense	\$ 39.61	\$ -	\$ 150.00	\$ 50.00	\$ 50.00
5480-3 Training/Education Expense	\$ -	\$ -	\$ 500.00	\$ -	\$ -
5490-3 Uniforms	\$ 899.81	\$ 971.10	\$ 2,550.00	\$ 3,240.00	\$ 2,500.00
5500-3 Utilities/Electricity-Maint	\$ 711.58	\$ 465.16	\$ 700.00	\$ 690.00	\$ 2,400.00
5510-3 Utilities/Water-Maint	\$ 795.01	\$ 730.70		\$ 120.00	\$ 1,000.00
General Expenses	\$ 58,613.37	\$ 71,616.27	\$ 93,335.00	\$ 60,995.80	\$ 87,057.75
Department Total	\$ 234,135.21	\$ 252,691.69	\$ 296,577.70	\$ 262,299.48	\$ 292,900.98

3 – Maintenance Account Codes

Account Code	Description of Line Item
5160-3 Employee Benefits-Retirement	Contributions to Texas Municipal Retirement Systems (TMRS)
5230-3 Insurance Medical	Total of all medical Insurance paid
5230-3a Hospitalization	Medical Insurance
5230-3b Dental & Vision	Dental & Vision Premiums
5230-3c Life Insurance	Life Insurance Premiums
5430-3 Salaries	Salaries Paid
6500-3 Payroll Taxes	Payroll Taxes, Medicare, FICA
5050-3 – Auto Fuel	Fuel for Vehicles
5097-3 Computers, Software & Supplies	Computers, Software subscriptions & computer related supplies that are used by Administration specifically
5170-3 Equipment Purchases	Equipment purchased and used by all departments of the city
5173-3 Equipment Rentals	Rentals of equipment not purchased
5220-3 Insurance Property & Liability	General Liability, E & O Insurance, Cyber Liability, Crime Coverage, Real & Personal Property Coverage
5225-3 Auto Insurance	Insurance on Vehicles
5250-3 Workers Comp Insurance	Worker's Compensation Portion of Insurance
5330-3 Maintenance Equipment	Expenses to Maintain Equipment
5340-3 Maintenance Vehicles	Expenses to maintain autos, oil changes, tires, etc
5350-2 Maintenance Road Materials	Road Materials
5370-3 Office Supplies	Pens, pencils, paper, etc
5373-3 Signs, Posts, Hardware	Maintenance that fits into these categories
5380-3 Postage	Postage
5460-3 Telephone and Internet	Cytracom for office phone service, Optimum for internet, ATT for Cell phones
5470-3 Travel Expense	Travel to training events, meals, hotel, mileage
5480-3 Training Education	Webinars, Seminars, Training Materials
5490-3 Uniforms	uniforms
5500-3 Utilities-Electricity	Electricity
5510-Utilities-Water	Water utilities

4 - MUNICIPAL

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

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

The Municipal Court has an 8.8% share of the General Fund Budget.

Positional Breakdown through the Year				
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Court Clerk	1	1	1	1
Total	1	1	1	1

Expenditures Summary through the Years				
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
Personnel Services	\$55,662.10	\$69,637.51	\$62,070.52	\$65,512.75
General Expenses	\$10,787.26	\$35,223.39	\$219,452.61	\$223,165.00
Total	\$66,449.36	\$104,870.90	\$281,523.13	\$288,677.75

<i>MUNICIPAL COURT</i>					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-25 Projected	FY 2025-26 Proposed
5160-4 Employee Benefits-Retirement	\$ 5,331.70	\$ 1,911.48	\$ 2,238.38	\$ 2,090.00	\$ 3,299.16
5430-4 Salaries	\$ 39,019.90	\$ 41,519.85	\$ 44,767.59	\$ 44,765.00	\$ 45,885.44
5230-4 Insurance - Medical	\$ 8,314.25	\$ 15,736.74	\$ 9,770.00	\$ 11,495.52	\$ 11,739.60
5230-4a Hospitalization	\$ 6,774.97	\$ 13,603.17	\$ 7,650.00	\$ 10,799.64	\$ 11,040.00
5230-4b Dental & Vision	\$ 1,292.32	\$ 1,886.61	\$ 1,790.00	\$ 610.68	\$ 614.40
5230-4c Life Insurance	\$ 246.96	\$ 246.96	\$ 330.00	\$ 85.20	\$ 85.20
6500-4 Payroll Taxes	\$ 2,996.25	\$ 10,469.44	\$ 4,476.76	\$ 3,720.00	\$ 4,588.54
Personnel Services	\$ 55,662.10	\$ 69,637.51	\$ 61,252.73	\$ 62,070.52	\$ 65,512.75
5097-4 Computers, Software & Supplies (MTF)	\$ -	\$ 717.15	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00
5110 Court Special Fund Accounts	\$ -	\$ -	\$ -	\$ -	\$ -
5120-4b 'Inmate Housing Fees	\$ -	\$ -	\$ 3,000.00	\$ 3,400.00	\$ 3,400.00
5120-4c 'GHS Collections	\$ -	\$ -	\$ 20,000.00	\$ 23,700.00	\$ 23,700.00
5120-4d Bailiff Pay	\$ -	\$ -	\$ 1,000.00	\$ 125.00	\$ 125.00
5120-4e Comptroller Quarterly Payments	\$ -	\$ -	\$ 146,000.00	\$ 158,250.00	\$ 158,250.00
5120-4 Court Costs & Arrest Fees	\$ -	\$ -	\$ 1,500.00	\$ 1,440.00	\$ 1,440.00
5140-4 MTF (FUND) Dues & Subscriptions-Judicial - Judicial/Court (MTF FUND)	\$ -	\$ 3,000.00	\$ 3,500.00	\$ 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	\$ 500.00	\$ 2,000.00
5300-4 Legal Fees	\$ 9,836.02	\$ 24,914.96	\$ 24,000.00	\$ 23,013.11	\$ 25,000.00
5370-4 Office Supplies	\$ 626.88	\$ 1,404.65	\$ 1,000.00	\$ 1,400.00	\$ 1,400.00
5380-4 Postage	\$ -	\$ 700.00	\$ 600.00	\$ 454.50	\$ 700.00
5400-4 Printing (MTF)	\$ -	\$ -	\$ 80.00	\$ -	\$ -
5470-4 Travel Expense	\$ 184.36	\$ 96.67	\$ 200.00	\$ 1,705.00	\$ 900.00
5480-4 Training/Education	\$ 140.00	\$ 330.00	\$ 1,000.00	\$ 910.00	\$ 1,000.00
5490-4 Uniforms	\$ -	\$ -	\$ 250.00	\$ -	\$ 250.00
General Expenses	\$ 10,787.26	\$ 35,233.39	\$ 206,230.00	\$ 219,452.61	\$ 223,165.00
Department Total	\$ 66,449.36	\$ 104,870.90	\$ 267,482.73	\$ 281,523.13	\$ 288,677.75

4 – Municipal Account Codes

Account Code	Description of Line Item
5160-4 Employee Benefits-Retirement	Contributions to TMRS
5230-4 Insurance Medical	Total of all Insurance paid
5230-4a Hospitalization	Medical Insurance
5230-4b Dental & Vision	Dental & Vision Premiums
5230-4c Life Insurance	Life Insurance Premiums
5430-4Salaries	Salaries Paid
6500-4 Payroll Taxes	Payroll Taxes, Medicare, FICA
5097-4 Computers, Software & Supplies	Computers, Software subscriptions & computer related supplies that are used by Administration specifically
5120-4b Inmates Housing Fees	Fees Paid to Henderson County Jail
5120-4c GHS Collections	Fees paid to GHS to collect Fines
5120—4d Bailiff Pay	Paid to Court Bailiff
5120-4e Comptroller Quarterly Payments	Paid to State Comptroller
5120-4 Court Costs and Arrest Fees	
5120-4 MTF (Dues & Suscriptions Judicial Court)	Dues to Municipal Court Organizations
5170-4 Equipment Purchases	Equipment purchased and used by all departments of the city
5270-4 Juror Fees	Paid to Jurors for service
5300-4 Legal Fees	Paid to City Attorney on behalf of Court
5370-4 Office Supplies	Pens, pencils, paper, etc
5380-4 Postage	Postage
5470-4 Travel Expense	Travel to training events, meals, hotel, mileage
5480-4 Training Education	Webinars, Seminars, Training Materials
5490-3 Uniforms	uniforms

6 - PARK

The Park Division is the newest addition to the City of Tool's budget structure, expanding the line item 5335 Maintenance – Park from FY 23'-24'. These expenses are for the progression and installation of a majority of the park expenses.

In the 24'-25' fiscal year, expenses were very exploratory, but history helped build a stronger budget for the 2025-26 fiscal year.

The Park Department has an 4.8% share of the General Fund Budget.

Positional Breakdown through the Year				
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Park Laborer	0	0	1	1
Total	0	0	1	1

Expenditures Summary through the Years				
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
Personnel Services	\$0	\$0	\$22,811.80	\$54,942.46
General Expenses	\$0	\$0	\$92,612.95	\$103,919.25
Total	\$0	\$0	\$115,424.75	\$158,861.71

<i>PARK</i>					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-25 Projected	FY 2025-26 Proposed
5160-6 Employee Benefits-Retirement	\$ -	\$ -	\$ 1,045.15	\$ 789.00	\$ 2,788.79
5430-6 Salaries	\$ -	\$ -	\$ 24,902.99	\$ 17,245.00	\$ 38,787.05
5230-6 Insurance - Medical	\$ -	\$ -	\$ 8,810.00	\$ 3,513.30	\$ 9,487.92
5230-6a Hospitalization	\$ -	\$ -	\$ 8,240.00	\$ 3,161.55	\$ 8,640.00
5230-6b Dental & Vision	\$ -	\$ -	\$ 460.00	\$ 254.45	\$ 614.40
5230-6c Life Insurance	\$ -	\$ -	\$ 110.00	\$ 97.30	\$ 233.52
6500-6 Payroll Taxes	\$ -		\$ 2,690.30	\$ 1,264.50	\$ 3,878.71
Personnel Services	\$ -	\$ -	\$ 37,448.44	\$ 22,811.80	\$ 54,942.46
5050-6 Auto Fuel	\$ -	\$ -	\$ 3,000.00	\$ 225.00	\$ 3,000.00
5140-6 Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
5170-6 Equipment Purchases	\$ -	\$ -	\$ 18,000.00	\$ 21,066.95	\$ -
5172-6 Minor Tools	\$ -	\$ -	\$ -	\$ -	\$ 300.00
5173-6 Equipment Rentals	\$ -	\$ -	\$ -	\$ -	\$ -
5171-6 HOT Events	\$ -	\$ -	\$ 5,000.00	\$ 41,000.00	\$ -
5174-6a Food Truck Rental Fees Transfer to 8 @ Tool	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
5174-6b Amphitheater Rental Fees Transfer to 8 @ Tool	\$ -	\$ -	\$ -	\$ -	\$ -
5174-6c Transfer general funds to Park Event Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
5174-6d Transfer HOT Funds to Park Event Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ 42,000.00
5220-6 Insurance-Property & Liability	\$ -	\$ -	\$ -	\$ 696.00	\$ 414.25
5265-6 Janitorial Supplies	\$ -	\$ -	\$ 2,500.00	\$ 2,025.00	\$ 2,500.00
5302-6 Marketing-Multi HOT	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -
5330-6 Maintenance-Equipment	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00
5334-6 Parks Development	\$ -	\$ -	\$ -	\$ -	\$ -
5336 Park Grounds/Landscaping	\$ -	\$ -	\$ 5,500.00	\$ 3,075.00	\$ 4,000.00
5370-6 Office Supplies	\$ -	\$ -	\$ 50.00	\$ 185.00	\$ 185.00
5372-6 Recreational Items	\$ -	\$ -	\$ -	\$ -	\$ 500.00
5373-6 Signs, Posts, Hardware	\$ -	\$ -	\$ -	\$ -	\$ 100.00
5379-6 Special Events	\$ -	\$ -	\$ -	\$ -	\$ -
5490-6 Uniforms	\$ -	\$ -	\$ 300.00	\$ 140.00	\$ 520.00
5500-6 Utilities - Electricity	\$ -	\$ -	\$ 7,000.00	\$ 10,000.00	\$ 8,400.00
5510-6 Utilites - Water	\$ -	\$ -	\$ 4,500.00	\$ 14,200.00	\$ 23,000.00
General Expenses	\$ -	\$ -	\$ 48,850.00	\$ 92,612.95	\$ 103,919.25
Department Total	\$ -	\$ -	\$ 86,298.44	\$ 115,424.75	\$ 158,861.71

6 – Park Account Codes

Account Code	Description of Line Item
5160-6 Employee Benefits-Retirement	Contributions to TMRS
5230-6 Insurance Medical	Total of all Insurance paid
5230-6a Hospitalization	Medical Insurance
5230-6b Dental & Vision	Dental & Vision Premiums
5230-6c Life Insurance	Life Insurance Premiums
5430-6Salaries	Salaries Paid
6500-6 Payroll Taxes	Payroll Taxes, Medicare, FICA
5050-6 Auto Fuel	Fuel for vehicles at park
5170-6 Equipment Purchases	Equipment purchased
5172-6 Minor Tools	Small tools purchased
5174-6a Food Truck Rental Fees Transfer	Transferred to the Eight at Tool 501(C)3
5174-6b Amphitheater Rental Fees to Eight at Tool	Transfer to the Eight at Tool 501(C)3
5174-6c Transfer General Funds to Park Revenue Fund	Transfer to the Eight at Tool 501(C)3
5174-6d Transfer Hot Funds to Park Revenue Fund	Transfer to the Eight at Tool 501(C)3
5220-6 Insurance-Property & Liability	Insurance for Park Property
5265-6 Janitorial Supplies	For Park Restroom, etc
5330-6 Maintenance Equipment	Maintenance of equipment
5336-6 Park Grounds & Landscaping	Maintenance of park grounds
5370-6 Office Supplies	Pens, pencils, paper, etc
5380-6 Postage	Postage
5372-6 Recreational Items	Pickleball Equipment, Nets, etc
5373-6 Signs, Posts, Hardware	Signs, Posts, Hardware
5490-6 Uniforms	Uniforms for Park Laborer
5500-6 Utilities	Electricity for Eight at Tool park
5510-6 Utilities	Water for Eight at Tool park

8 – BUILDING/CODE ENFORCEMENT

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

The Building and Code Enforcement Department has an 8.6% share of the General Fund Budget.

Positional Breakdown through the Year				
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Building Official	1	1	1	1
Code Enforcement Officer	0	1	1	1
Total	1	2	2	2

Expenditures Summary through the Years				
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Projected
Personnel Services	\$51,420.80	\$112,269.15	\$120,590.04	\$140,142.73
General Expenses	\$84,143.87	\$130,715.32	\$129,465.34	\$140,669.22
Total	\$135,564.67	\$242,984.47	\$250,055.38	\$280,811.95

BUILDING & CODE ENFORCEMENT

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-25 Projected	FY 2025-26 Proposed
5160-8 Employee Benefits-Retirement	\$ 1,455.38	\$ 3,968.16	\$ 5,131.66	\$ 4,145.00	\$ 7,452.20
5430-8 Salaries	\$ 42,027.54	\$ 92,429.77	\$ 102,633.17	\$ 98,175.00	\$ 103,646.67
5230-8 Insurance - Medical	\$ 4,932.66	\$ 8,695.09	\$ 15,370.00	\$ 10,520.04	\$ 18,679.20
5230-8a Hospitalization	\$ 4,514.05	\$ 6,764.15	\$ 12,480.00	\$ 7,938.84	\$ 17,280.00
5230-8b Dental & Vision	\$ 383.11	\$ 1,058.43	\$ 1,990.00	\$ 1,860.54	\$ 1,228.80
5230-8c Life Insurance	\$ 35.50	\$ 872.51	\$ 900.00	\$ 720.66	\$ 170.40
6500-8 Payroll Taxes	\$ 3,005.22	\$ 7,176.13	\$ 9,263.21	\$ 7,750.00	\$ 10,364.67
Personnel Services	\$ 51,420.80	\$ 112,269.15	\$ 132,398.04	\$ 120,590.04	\$ 140,142.73
5050-8 Auto Fuel	\$ 1,899.78	\$ 2,290.60	\$ 3,300.00	\$ 1,946.00	\$ 3,000.00
5096-8 Property Abatements		\$ 14,390.37	\$ 40,000.00	\$ 37,029.00	\$ 35,000.00
5097-8 Computers, Software & Supplies		\$ 6,913.02	\$ 6,000.00	\$ 810.00	\$ 2,000.00
5103 - Contract Services - Bureau Veritas	\$ 73,071.89	\$ 69,069.06	\$ 61,000.00	\$ 46,927.00	\$ 50,000.00
5104-8 Contract Services - GIS, Engineering	\$ -	\$ -	\$ 7,000.00	\$ 5,000.00	\$ 7,000.00
5140-8 Dues & Subscriptions	\$ -	\$ 15,345.00	\$ 16,000.00	\$ 15,711.00	\$ 16,500.00
5170-8 Equipment Purchases	\$ 4,505.82	\$ 2,845.87	\$ 2,000.00	\$ -	\$ 2,000.00
5225-8 Auto Insurance	\$ -	\$ 506.00	\$ -	\$ 940.00	\$ 935.25
5250-8 Workers Comp Insurance	\$ -	\$ 604.61	\$ 770.00	\$ 624.00	\$ 607.75
5264-8a Vehicle Principal	\$ -	\$ -	\$ 1,793.91	\$ 1,793.91	\$ 2,227.61
5264-8b Vehicle Interest	\$ -	\$ -	\$ 6,243.93	\$ 6,243.93	\$ 5,649.91
5340-8 Maintenance-Vehicle	\$ 611.64	\$ 4,397.86	\$ 3,000.00	\$ 1,756.00	\$ 2,500.00
5366-8 - Neighborhood Infrastructure Reinvestment Program	\$ -	\$ 7,068.33	\$ 5,000.00	\$ 5,258.00	\$ 5,000.00
5370-8 Office Supplies	\$ 836.93	\$ 1,106.18	\$ 1,000.00	\$ 461.00	\$ 1,000.00
5380-8 Postage	\$ -	\$ 1,200.00	\$ 2,200.00	\$ 825.00	\$ 1,300.00
5460-8 Telephone and Internet	\$ 945.90	\$ 1,391.03	\$ 1,600.00	\$ 1,317.00	\$ 1,448.70
5470-8 Travel Expense	\$ 207.91	\$ 872.42	\$ 1,200.00	\$ 1,100.00	\$ 1,200.00
5480-8 Training/Education	\$ 1,835.00	\$ 2,428.00	\$ 5,000.00	\$ 1,723.50	\$ 2,500.00
5490-8 Uniforms	\$ 229.00	\$ 286.97	\$ 250.00	\$ -	\$ 800.00
General Expenses	\$ 84,143.87	\$ 130,715.32	\$ 163,357.84	\$ 129,465.34	\$ 140,669.22
Department Total	\$ 135,564.67	\$ 242,984.47	\$ 295,755.88	\$ 250,055.38	\$ 280,811.95

8 – Building/Code Enforcement Account Codes

Account Code	Description of Line Item
5160-8 Employee Benefits-Retirement	Contributions to Texas Municipal Retirement Systems (TMRS)
5230-8 Insurance Medical	Total of all Insurance paid
5230-8aa Hospitalization	Medical Insurance
5230-8b Dental & Vision	Dental & Vision Premiums
5230-8c Life Insurance	Life Insurance Premiums
5430-8 Salaries	Salaries Paid
6500-8 Payroll Taxes	Payroll Taxes, Medicare, FICA
5050-8 – Auto Fuel	Fuel for Vehicles
5096-8 Property Abatements	Expense to abate properties
5097-8 Computers, Software & Supplies	Computers, Software subscriptions & computer related supplies that are used by Administration specifically
5103-8 Contract Services	Bureau Veritas
5104-8 Contract Services-GIS Engineering	Engineering Services for 3 rd party
5140-8 Dues and Subscriptions	Dues & Subscriptions (other than computer related)
5170-8 Equipment Purchases	Equipment purchased
5225-8 Auto Insurance	Insurance on Vehicles
5250-8 Workers Comp Insurance	Worker's Compensation Portion of Insurance
5264-8a Vehicle Interest	Interest on Loan for Chevy Colorado
5264-8b Vehicle Principal	Principal on Loan for Chevy Colorado
5340-8 Maintenance Vehicles	Expenses to maintain autos, oil changes, tires, etc
5366-8 Neighborhood Infrastructure Program	Expenses to clean up community
5370-8 Office Supplies	Pens, pencils, paper, etc
5380-8 Postage Police	Postage
5460-8 Telephone and Internet	Cytracom for office phone service, Optimum for internet, ATT for Cell phones
5470-8 Travel Expense	Travel to training events, meals, hotel, mileage
5480-8 Training Education	Webinars, Seminars, Training Materials
5490-8 Uniforms	Police uniforms

9 – ANIMAL CONTROL

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

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

The biggest expense for this upcoming year will be 5030-9 Animal Care, which is budgeted to be \$23,140.00, which is a decrease in the budgeted expenditure last year.

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

Expenditures Summary through the Years				
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
General Expenses	\$17,432.70	\$20,671.26	\$22,689.00	\$26,120.00
Total	\$17,432.70	\$20,671.26	\$22,689.00	\$26,120.00

<i>ANIMAL CONTROL</i>					
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted	FY 2024-25 Projected	FY 2025-26 Proposed
5030-9 Animal Care	\$ 14,464.50	\$ 19,753.50	\$ 25,000.00	\$ 21,036.00	\$ 23,140.00
5170-9 Equipment Purchases	\$ 2,187.81		\$ 450.00	\$ 125.00	\$ 200.00
5340-9 Maintenance-Vehicle	\$ 521.00	\$ 363.76	\$ 1,000.00	\$ 500.00	\$ 700.00
5370-9 Office Supplies	\$ 70.50	\$ 146.07	\$ 200.00	\$ 108.00	\$ 100.00
5460-9 Telephone & Internet	\$ -	\$ 16.50	\$ -	\$ -	\$ 540.00
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	\$ 520.00	\$ 1,040.00
General Expenses	\$ 17,432.70	\$ 20,671.26	\$ 28,050.00	\$ 22,689.00	\$ 26,120.00
Department Total	\$ 17,432.70	\$ 20,671.26	\$ 28,050.00	\$ 22,689.00	\$ 26,120.00

9 – Animal Control Account Codes

Account Code	Description of Line Item
5030-9 Animal Care	Paid to Humane Society of CCL
5170-9 Equipment Purchases	Equipment purchased
5340-9 Maintenance Vehicle	Repairs, Oil Changes, Tires, Etc
5336-6 Park Grounds & Landscaping	Maintenance of park grounds
5370-9 Office Supplies	Pens, pencils, paper, etc
5460-9 Telephone & Internet	Animal Control Officer's Phone
5470-9 Travel Expense	Mileage, Hotel, Meals for Training
5480-9 Training/Education	Webinars, Seminars, Training Materials
5490-9 Uniforms	Uniforms

10 - MAYOR/COUNCIL

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

This legislative body monitors and contributes to the budget through their own department, in an effort to better track expenditures year over year in anticipation of expenses. The Mayor and Council will be able to better track the training and continuing education for their positions.

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

Expenditures Summary through the Years				
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Budget
Personnel Services	\$0.00	\$2,200.00	\$1,200.00	\$1,200.00
General Expenses	\$63.63	\$5,064.13	\$4,345.00	\$3,950.00
Total	\$63.63	\$7,264.13	\$5,545.00	\$5,150.00

<i>MAYOR & CITY COUNCIL</i>					
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	Actual	Actual	Budgeted	Projected	Proposed
5430-10 Salaries	\$ -	\$ 2,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Personnel Services	\$ -	\$ 2,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
5140-10 Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
5300-10 Legal Fees	\$ -	\$ 4,581.07	\$ 2,000.00	\$ 2,750.00	\$ 2,500.00
5302-10 Marketing	\$ -	\$ 483.06	\$ 3,000.00	\$ 1,300.00	\$ 1,000.00
5355-10 Meals	\$ -	\$ -	\$ -	\$ -	\$ -
5370-10 Office Supplies	\$ 63.63	\$ -	\$ 400.00	\$ 175.00	\$ 250.00
5470-10 Travel Expense	\$ -	\$ -	\$ 250.00	\$ -	\$ -
5480-10 Training/Education Expense	\$ -	\$ -	\$ 500.00	\$ 120.00	\$ 200.00
General Expenses	\$ 63.63	\$ 5,064.13	\$ 6,150.00	\$ 4,345.00	\$ 3,950.00
Department Total	\$ 63.63	\$ 7,264.13	\$ 7,350.00	\$ 5,545.00	\$ 5,150.00

10 – Mayor/Council Account Codes

Account Code	Description of Line Item
5430-10 Salaries	Stipend paid to Mayor
5140-10 Dues & Subscriptions	Dues to organizations, Subscriptions not computer related
5300-10 Legal Fees	Fees paid to City Attorney for Mayor/Council discussions
5302-10 Marketing	Marketing on behalf of Mayor/Council
5370-10 Office Supplies	Pens, pencils, paper, etc
5470-10 Travel Expense	Mileage, Hotel, Meals for Training
5480-10 Training/Education	Webinars, Seminars, Training Materials

SECTION 5 – DEBT SERVICE SCHEDULE

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2020



BOND DEBT SERVICE

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

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

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

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



BOND DEBT SERVICE

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

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

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

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
			<hr/>		
	3,500,000		696,663.33	4,196,663.33	4,196,663.33
			<hr/>		

SECTION 6 – CAPITAL IMPROVEMENT PROGRAM

CIP PROGRAM PRIORITIES

The Capital Improvement Program will outline and sanction the priorities for the CIP Fund, a new fund for the City of Tool this year.

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

SECTION 7 – COMPENSATION INFORMATION

5.1 PROPOSED 24-25 SALARIES

This budget, each employee will receive a pay raise, in accordance with the Salary Range Schedule, of 2%.

Department / Position	PAY	Annual Salary	Certifications	Holiday (Hours)	Holiday	Longevity (Calc. by 09/30/2025)	Overtime	Overtime Rate	Overtime Total	Cumulative Annual Total
Administration										
City Administrator	Salary	\$ 84,864.00	\$ -		\$ -	\$ 360.00			\$ -	\$ 85,224.00
City Controller (22D)	Salary	\$ 64,081.05	\$ 2,588.87		\$ -	\$ 140.00			\$ -	\$ 66,809.92
City Secretary (18F)	Salary	\$ 59,236.14	\$ 2,393.14		\$ -	\$ 470.00			\$ -	\$ 62,099.28
City Clerk (3G)	Salary	\$ 41,281.66	\$ 1,566.78		\$ -	\$ 270.00			\$ -	\$ 43,118.44
		\$ 249,462.85	\$ 6,548.79		\$ -	\$ 1,240.00			\$ -	\$ 257,251.64
Judicial										
Court Clerk (5J)	Salary	\$ 43,661.51	\$ 1,763.93		\$ -	\$ 460.00		\$ -		\$ 45,885.44
		\$ 43,661.51	\$ 1,763.93		\$ -	\$ 460.00			\$ -	\$ 45,885.44
Code Enforcement										
Building Official (14H)	Salary	\$ 54,756.70	\$ 2,212.17		\$ -	\$ 340.00		\$ -		\$ 57,308.87
Code Enforcement Officer (9E)	Salary	\$ 44,509.61	\$ 1,798.19		\$ -	\$ 30.00		\$ -		\$ 46,337.80
		\$ 99,266.31	\$ 4,010.36		\$ -	\$ 370.00			\$ -	\$ 103,646.67
Maintenance										
Director of Maint. and Operations (13Max)	Salary	\$ 61,066.00	\$ 1,000.00		\$ -	\$ 2,630.00		\$ -		\$ 64,696.00
Senior Laborer (4G)	\$ 19.20	\$ 39,944.98	\$ 798.90		\$ -	\$ 540.00	40	\$ 28.80	\$ 1,152.00	\$ 42,435.88
Maint Laborer (4G)	\$ 19.20	\$ 39,944.98	\$ -		\$ -	\$ 430.00	40	\$ 28.80	\$ 1,152.00	\$ 41,526.98
		\$ 140,955.96	\$ 9,819.62		\$ -	\$ 3,600.00			\$ 2,304.00	\$ 148,658.86
Park										
Park Laborer (4D)	\$ 18.10	\$ 37,641.05			\$ -	\$ 60.00	40	\$ 27.15	\$ 1,086.00	\$ 38,787.05
		\$ 37,641.05	\$ -	\$ -	\$ -	\$ 60.00			\$ 1,086.00	\$ 38,787.05
Police (Officers)										
Chief	Salary	\$ 84,864.00	\$ 1,560.00		\$ -	\$ 340.00		\$ -		\$ 86,764.00
Lieutenant (22C)	Salary	\$ 62,824.55	\$ 2,080.00		\$ -	\$ 330.00		\$ -		\$ 65,234.55
Sergeant (15C)	\$ 24.56	\$ 51,082.60	\$ -	168	\$ 4,126.08	\$ 300.00	50	\$ 36.84	\$ 1,842.00	\$ 57,350.68
Sergeant (15C)	\$ 24.56	\$ 51,082.60	\$ 2,080.00	168	\$ 4,126.08	\$ 300.00	50	\$ 36.84	\$ 1,842.00	\$ 59,430.68
Patrol Officer (14D)	\$ 24.32	\$ 50,586.72	\$ 2,080.00	168	\$ 4,085.76	\$ 100.00	50	\$ 36.48	\$ 1,824.00	\$ 58,676.48
Patrol Officer (14D)	\$ 24.32	\$ 50,586.72	\$ -	168	\$ 4,085.76	\$ 250.00	50	\$ 36.48	\$ 1,824.00	\$ 56,746.48
Patrol Officer (13)	\$ 22.25	\$ 46,280.40	\$ -	168	\$ 3,738.00	\$ 110.00	50	\$ 33.38	\$ 1,668.75	\$ 51,797.15
		\$ 397,307.59	\$ 7,800.00	\$ 840.00	\$ 20,161.68	\$ 1,730.00			\$ 9,000.75	\$ 436,000.02
Police (Dispatch)										
Dispatch Supervisor (1H)	\$ 17.93	\$ 37,286.50	\$ 1,560.00	168	\$ 3,012.24	\$ 1,360.00	144	\$ 26.90	\$ 1,075.80	\$ 44,294.54
Dispatcher (1D)	\$ 16.56	\$ 34,446.96	\$ -	168	\$ 2,782.08	\$ -	0	\$ 24.84	\$ -	\$ 37,229.04
		\$ 71,733.46	\$ 9,360.00	\$ 336.00	\$ 5,794.32	\$ 1,360.00			\$ 1,075.80	\$ 81,523.58
Summary										
		Base Salary	Certification			Holiday Pay	Longevity			Overtime
		\$ 1,040,028.73	\$ 39,302.70			\$ 25,956.00	\$ 8,820.00			Total Salaries
										\$ 1,111,753.26

5.2 SALARY SCHEDULE

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

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

City of Tool Salary Schedule

Class	Range			Class	Range			Class	Range			Class	Range			Class	Range		
	Minimum	Midpoint	Maximum		Minimum	Midpoint	Maximum		Minimum	Midpoint	Maximum		Minimum	Midpoint	Maximum		Minimum	Midpoint	Maximum
1	\$ 32,460.14		\$ 42,830.47	7				13	\$ 46,280.40		\$ 61,066.00	19	\$ 55,261.22		\$ 72,916.01	25	\$ 65,984.78		\$ 86,946.76
Monthly	\$ 2,705.01		\$ 3,569.21	Monthly				Monthly	\$ 3,856.70		\$ 5,088.63	Monthly	\$ 4,605.10		\$ 6,076.33	Monthly	\$ 5,498.73		\$ 7,245.56
Biweekly	\$ 1,248.47		\$ 1,647.33	Biweekly				Biweekly	\$ 1,780.02		\$ 2,348.69	Biweekly	\$ 2,126.43		\$ 2,804.46	Biweekly	\$ 2,537.88		\$ 3,344.11
Hourly	\$ 15.61		\$ 20.59	Hourly				Hourly	\$ 22.25		\$ 29.36	Hourly	\$ 26.57		\$ 35.06	Hourly	\$ 31.72		\$ 41.80
2	\$33,434		\$ 44,115.45	8				14	\$47,669		\$ 62,898.23	20	\$56,919		\$ 75,103.41	26	\$67,964		\$ 89,677.05
Monthly	\$ 2,786.16		\$ 3,676.29	Monthly				Monthly	\$ 3,972.40		\$ 5,241.52	Monthly	\$ 4,743.25		\$ 6,258.62	Monthly	\$ 5,663.69		\$ 7,473.09
Biweekly	\$ 1,285.92		\$ 1,696.75	Biweekly				Biweekly	\$ 1,833.42		\$ 2,419.16	Biweekly	\$ 2,188.19		\$ 2,888.59	Biweekly	\$ 2,614.01		\$ 3,449.12
Hourly	\$ 16.07		\$ 21.21	Hourly				Hourly	\$ 22.92		\$ 30.24	Hourly	\$ 27.36		\$ 36.11	Hourly	\$ 32.68		\$ 43.11
3	\$34,437		\$ 45,438.89	9				15	\$49,099		\$ 64,785.09	21	\$58,627		\$ 77,537.08	27	\$70,003		\$ 92,367.47
Monthly	\$ 2,869.75		\$ 3,786.57	Monthly				Monthly	\$ 4,091.57		\$ 5,398.76	Monthly	\$ 4,885.55		\$ 6,461.42	Monthly	\$ 5,833.60		\$ 7,697.29
Biweekly	\$ 1,324.50		\$ 1,747.65	Biweekly				Biweekly	\$ 1,888.42		\$ 2,491.73	Biweekly	\$ 2,254.87		\$ 2,982.20	Biweekly	\$ 2,692.43		\$ 3,552.60
Hourly	\$ 16.56		\$ 21.85	Hourly				Hourly	\$ 23.61		\$ 31.15	Hourly	\$ 28.19		\$ 37.28	Hourly	\$ 33.66		\$ 44.41
4	\$35,470		\$ 46,801.91	10				16	\$50,572		\$ 66,728.68	22	\$60,385		\$ 79,676.73	28	\$72,103		\$ 95,138.38
Monthly	\$ 2,955.84		\$ 3,900.16	Monthly				Monthly	\$ 4,214.32		\$ 5,560.72	Monthly	\$ 5,032.12		\$ 6,639.73	Monthly	\$ 6,008.61		\$ 7,928.20
Biweekly	\$ 1,364.23		\$ 1,800.07	Biweekly				Biweekly	\$ 1,945.07		\$ 2,566.49	Biweekly	\$ 2,322.52		\$ 3,064.49	Biweekly	\$ 2,773.21		\$ 3,659.17
Hourly	\$ 17.05		\$ 22.50	Hourly				Hourly	\$ 24.31		\$ 32.08	Hourly	\$ 29.03		\$ 38.31	Hourly	\$ 34.67		\$ 45.74
5	\$36,534		\$ 48,205.94	11				17	\$52,089		\$ 68,730.33	23	\$62,197		\$ 82,067.62	29	\$74,266		\$ 97,992.41
Monthly	\$ 3,044.51		\$ 4,017.15	Monthly				Monthly	\$ 4,340.75		\$ 5,727.53	Monthly	\$ 5,183.08		\$ 6,838.97	Monthly	\$ 6,188.87		\$ 8,166.03
Biweekly	\$ 1,405.16		\$ 1,854.07	Biweekly				Biweekly	\$ 2,003.42		\$ 2,643.47	Biweekly	\$ 2,392.19		\$ 3,156.45	Biweekly	\$ 2,856.40		\$ 3,768.94
Hourly	\$ 17.56		\$ 23.18	Hourly				Hourly	\$ 25.04		\$ 33.04	Hourly	\$ 29.90		\$ 39.46	Hourly	\$ 35.71		\$ 47.11
6	\$37,630		\$ 49,651.99	12				18	\$53,662		\$ 70,792.67	24	\$64,063		\$ 84,529.77	30	\$76,494		\$ 100,992.21
Monthly	\$ 3,135.85		\$ 4,137.67	Monthly				Monthly	\$ 4,470.97		\$ 5,899.39	Monthly	\$ 5,336.57		\$ 7,044.15	Monthly	\$ 6,374.54		\$ 8,411.02
Biweekly	\$ 1,447.32		\$ 1,909.69	Biweekly				Biweekly	\$ 2,063.63		\$ 2,722.80	Biweekly	\$ 2,463.96		\$ 3,251.15	Biweekly	\$ 2,942.09		\$ 3,882.01
Hourly	\$ 18.09		\$ 23.87	Hourly				Hourly	\$ 25.79		\$ 34.03	Hourly	\$ 30.80		\$ 40.64	Hourly	\$ 36.78		\$ 48.53

5.3 SALARY PROJECTIONS

The salary projections provided are to be applied through the years, to account for general accounting purposes. These projections include future certifications as well as the salary schedule steps between classes. The total salaries year-over-year will increase just over \$42,000 for this fiscal year.

Salary Projections Schedule				
Position:	FY 22-23'	FY 23-24'	FY 24-25'	FY 25-26'
City Administrator	\$ 60,150.00	\$ 80,300.00	\$ 82,300.00	\$ 85,224.00
City Controller		\$ 70,859.75	\$ 65,474.55	\$ 66,809.92
City Secretary	\$ 48,030.31	\$ 56,119.54	\$ 60,720.87	\$ 62,099.28
City Clerk	\$ 33,546.94	\$ 35,580.60	\$ 40,954.09	\$ 43,118.44
Court Clerk	\$ 41,150.00	\$ 43,105.40	\$ 44,767.59	\$ 45,885.44
Building Official	\$ 46,490.11	\$ 54,024.73	\$ 55,099.22	\$ 57,308.87
Code Enforcement Officer	\$ -	\$ 42,931.25	\$ 47,533.95	\$ 46,337.80
Director of Maintenance and Operations	\$ 50,459.31	\$ 61,073.22	\$ 63,376.89	\$ 64,696.00
Senior Laborer	\$ 38,745.82	\$ 39,027.05	\$ 41,374.78	\$ 42,435.88
Maintenance Laborer	\$ 33,219.54	\$ 39,027.05	\$ 40,711.55	\$ 41,526.98
Park Laborer	\$ -	\$ -	\$ 36,902.99	\$ 38,787.05
Chief	\$ 69,330.00	\$ 80,540.00	\$ 82,860.00	\$ 86,764.00
Lieutenant	\$ 49,900.31	\$ 56,489.54	\$ 63,972.70	\$ 65,234.55
Sergeant	\$ 49,462.19	\$ 53,373.52	\$ 55,943.46	\$ 57,350.69
Sergeant	\$ 48,662.19	\$ 53,113.52	\$ 53,280.15	\$ 59,430.68
Patrol Officer	\$ 48,662.19	\$ 53,113.52	\$ 57,481.87	\$ 58,676.48
Patrol Officer	\$ -	\$ 53,113.52	\$ 55,401.87	\$ 56,746.48
Patrol Officer		\$ -	\$ 51,570.15	\$ 51,797.15
Dispatch Supervisor	\$ 39,698.86	\$ 40,241.99	\$ 40,800.30	\$ 44,294.54
Dispatcher 1	\$ 36,038.60	\$ 28,410.20	\$ 28,974.40	\$ 37,229.04
Dispatcher 1	\$ 36,038.60	\$ -	\$ -	\$ -
Dispatcher 1	\$ 36,038.60	\$ -	\$ -	\$ -
Total for Year:	\$765,623.57	\$940,444.40	\$1,069,501.38	\$1,111,753.27

SECTION 8 – TAX RATE WORKSHEET

TNT TAX RATE WORKSHEET OVERVIEW

Each year, Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the city of Tool. These tax rates are expressed in dollars per \$100 of taxable value calculated.

This calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. (Usually after July 25th) The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

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

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

Voter-Approval Tax Rate: The Voter-Approval tax rate is the rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate. The voter-approval tax rate is split into two separate rates:

- **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

De Minimis Tax Rate: The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. This section of the worksheet should only be completed by a taxing unit that is a municipality of less than 30,000 people or a taxing unit that does not meet the definition of a special taxing unit.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

City of Tool

Phone (area code and number)

(903) 432-3522

Taxing Unit's Address, City, State, ZIP Code

701 N. Tool Dr. Tool, TX 75143

Taxing Unit's Website Address

tooltexas.org

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 501,273,530
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 501,273,530
4.	Prior year total adopted tax rate.	\$.375061 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 501,273,350
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 90,604 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 943,582 C. Value loss. Add A and B. ⁶	\$ 1,034,186
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,034,186
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 500,239,164
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,876,202
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 860
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,877,062
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 528,840,145 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 528,840,145

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 88,450,641
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 440,389,504
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 14,490,948
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 14,490,948
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 425,898,556
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$.440729 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

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

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>.282553</u> /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>501,273,530</u>
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ <u>1,416,363</u>
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ <u>669</u> B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ <u>0</u> C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>669</u> E. Add Line 31 to 32D.	\$ <u>1,417,032</u>
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>425,898,556</u>
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ <u>.332715</u> /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ <u>0</u> B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>0</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0.000000</u> /\$100	
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0.000000</u> /\$100	
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.000000</u> /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D. \$ <u>.932715</u> /\$100	
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 C. Add Line 41B to Line 40. \$ <u>0.000000</u> /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035. \$ <u>.344360</u> /\$100	

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.00000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 458,003</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 458,003</p>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 3,227
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 454,776
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 99 %</p> <p>B. Enter the prior year actual collection rate 107 %</p> <p>C. Enter the 2023 actual collection rate 99 %</p> <p>D. Enter the 2022 actual collection rate 94 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴ 99 %</p>	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 459,369
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 440,389,504
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 104309 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 44869 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.00000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ <u>0.00000</u> /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ <u>0</u>
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>440,389,504</u>
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ <u>0.00000</u> /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>.440729</u> /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ <u>.440729</u> /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>.448669</u> /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ <u>.448669</u> /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ <u>0</u>
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>440,389,504</u>
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ <u>0.00000</u> /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ <u>.448669</u> /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ <u>.375061</u> /\$100 \$ <u>0.000157</u> /\$100 \$ <u>.374904</u> /\$100 \$ <u>.378061</u> /\$100 \$ <u>-0.000157</u> /\$100 \$ <u>51,988,826</u> \$ <u>0</u>
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ <u>.410821</u> /\$100 \$ <u>.020647</u> /\$100 \$ <u>.389174</u> /\$100 \$ <u>.379999</u> /\$100 \$ <u>.009175</u> /\$100 \$ <u>452,893,083</u> \$ <u>792</u>
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ <u>.307682</u> /\$100 \$ <u>.000000</u> /\$100 \$ <u>.307682</u> /\$100 \$ <u>.307682</u> /\$100 \$ <u>0.000000</u> /\$100 \$ <u>410,205,704</u> \$ <u>0</u>
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ <u>792</u> /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ <u>.000179</u> /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ <u>.448848</u> /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>332715</u> /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>440,389,804</u>
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ <u>.113855</u> /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>.104309</u> /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ <u>.550559</u> /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>375061</u> /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.000000</u> /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ <u>0.000000</u> /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>500,259,344</u>
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ <u>0</u>
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>485,848,556</u>
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ <u>0.010000</u> /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)⁴⁹ Tex. Tax Code §26.063(a)(1)⁵⁰ Tex. Tax Code §26.042(b)⁵¹ Tex. Tax Code §26.042(f)⁵² Tex. Tax Code §26.042(c)⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>.448848</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$.446729 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: _____

Voter-approval tax rate. \$.448848 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: _____

De minimis rate. \$.550559 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴**print
here**Kimberly Kroha

Printed Name of Taxing Unit Representative

**sign
here**Kimberly Kroha

Taxing Unit Representative

08/11/25

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)



Ordinance 2025-05T

Tax Rate 2025

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TOOL, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF TOOL, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, ENDING SEPTEMBER 30, 2026, AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS, the City Council finds that the tax for tax year 2025, hereinafter levied for current expenses of the City and road improvements and capital improvements must be levied to provide the revenue requirements of the budget for the ensuing year;

Now, therefore, be it ordained by the City Council of the City of Tool:

SECTION 1. For the current expenses of the City of Tool and road expenses and capital improvements, there is hereby levied and ordered to be assessed and collected for the year 2025, and for each year thereafter until it be otherwise provided and ordained, on all property situated within the limits of the City of Tool, an Ad Valorem tax at the rate of **\$0.375061** on the one hundred (\$100.00) dollars valuation of such property.

THIS BUDGET WILL RAISE LESS REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$-229,212, WHICH IS A -12.19 PERCENT DECREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$54,350.

The City of Tool hereby grants a local option General Homestead exemption for all qualified homeowners with the following limitations:

- (1) To qualified homeowners 65 years of age or older, a \$20,000.00 exemption.
- (2) To qualified homeowners a \$5,000.00 general exemption.
- (3) To qualified homeowners a Disabled Veteran Exemption.

Ordinance 2024-11, adopted by the City of Tool on August 17th, 2024, hereby grants a local option tax ceiling for all qualified homeowners 65 years of age or older.

To be eligible for the above exemptions, an application must be filed with the Henderson County Appraisal District Office in Athens, Texas prior to April 1st of the year that an exemption is desired;

SECTION 2. For current expenses and road improvements and capital improvements for the City of Tool, and meeting its adopted budget for the year 2025 and each year thereafter, there is hereby levied and ordered to be assessed and collected for the year 2025 and for each year thereafter until it be otherwise provided and ordained, on all property situated within the limits of the City of Tool, an Ad Valorem tax of **\$0.375061** on the one hundred (\$100.00) dollars valuation of such property.

SECTION 3. WHEREAS, an emergency is apparent for the immediate preservation of order, health, safety and general welfare of the public that requires this Ordinance become effective immediately, therefore, it shall be effective from and after the date of its passage.

PASSED AND APPROVED this day of 18th day of September 2025.

APPROVED:

ATTEST:

seal

Mike Dumont, Mayor

Kimberley Price, City Secretary



This page intentionally left blank.



Ordinance # 2025-06B

Budget for FY 2025-2026

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TOOL, TEXAS, ADOPTING THE ANNUAL BUDGET FOR THE CITY OF TOOL FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026.

WHEREAS, providing the appropriations for the support of the City of Tool for the Fiscal Year beginning October 1, 2025 and ending September 30, 2026; appropriating money to a sinking fund to pay interest and principal due on any City's indebtedness; and adopting the budget of the City of Tool for the 2025-2026 Fiscal Year.

WHEREAS, the budget appended here as "Exhibit A", for the fiscal year beginning October 1, 2025 and ending September 30, 2026, was duly presented to the Tool City Council by the City Administrator and City Controller and said tax notice was published in the city's newspaper.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TOOL, TEXAS:

SECTION 1: That the appropriations for the fiscal year beginning October 1, 2025, and ending September 30, 2026, for the support of the general government of the City of Tool, Texas to be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2025-2026 budget, a copy of which is appended hereto as Exhibit A;

SECTION 2: That the budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026;

SECTION 3: That there is hereby appropriated the amount shown in said budget necessary to provide for maintenance and operations, and a sinking fund for the payment of the principal and interest and the retirement of the bonded debt, if any of the City of Tool.

PASSED AND APPROVED this 18th day of September, 2025.

APPROVED:

ATTEST:

Seal

Mike Dumont, Mayor

Kimberley Price, City Secretary