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## 2018 / 2019 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$93,160, which is a 9.7 % percent increase in revenue from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,076.

### Municipal Property Tax Rates

Description of Tax Rate	Tax Rate Per \$100	Tax Levy	Tax Levy Increase
2018 Adopted Tax Rate	\$0.351079	\$749,752	\$93,160
	<u>\$0.139081*</u>	<u>\$297,017*</u>	
	\$0.490160	\$1,046,769	
Preceding Year's Tax Rate	\$0.460359	\$983,127	\$29,518
2018 Effective Tax Rate	\$0.446389	\$953,293	-\$316
2018 Rollback Tax Rate (Debt Tax Rate)	\$0.621141 (\$0.139081)	\$1,326,488	\$ 372,879

FILED FOR RECORD  
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 HENDERSON COUNTY, TEXAS

### Municipal Debt Obligations

\*The total amount of outstanding debt obligations (including principal and interest) secured by property taxes for 2018 is \$297,017.

**The City of Tool**  
**2018-2019 Fiscal Year Budget**  
**Ordinance 2018-02B; Exhibit "A"**

Ordinary Income/Expense	<u>Oct '18 - Sep 19</u>	<u>Oct '17 - Sep 18</u>
<b>Income</b>		
<b>4000 · Revenues</b>		
4010 · Animal Registrations/ Fees		100
4020 · Building Permits	35,100	30,000
4030 · Civic Center Rental	1,000	1,000
4040 · Cable TV	25,000	24,000
4064 · Fines & Forfeitures	150,000	133,000
4067 · Court Technology Fund	6,223	4,200
4070 · HCAD Ad Valorem	749,753	953,427
4071 · HCAD Interest & Sinking	297,017	0
4080 · Interest Income	6,500	1,500
4090 · Trinity Valley Electric	65,500	65,500
4100 · Miscellaneous Revenue	8,000	3,500
4111 · Regional Warrant Processing Fee		500
4120 · State Sales Tax-Rev. Sharing	103,000	100,000
4121 · State Mixed Beverage Sale Tax R	500	0
4140 · TU/Oncor Electric	16,000	16,000
4150 · Allied Waste Services	21,500	20,000
4160 · Telephone Franchise Fees	12,500	10,000
4300 · Fund Balance		72,296
4301 · L.E.O.S.E	2,664	2,014
<b>Total 4000 · Revenues</b>	<b>1,500,257</b>	<b>1,437,037</b>

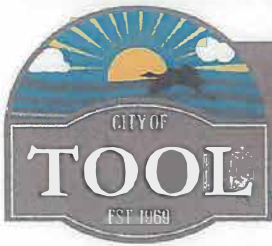
<b>Expense</b>		
<b>5000 · Expenditures</b>		
5010 · Accounting Services	2,700	3,000
5020 · Advertising Expense	1,500	2,500
5030 · Animal Care	2,800	4,000
5050 · Auto Fuel	27,500	27,500
5060 · Audit Fees	9,500	7,405
5070 · Bank Charges	50	50
5096 · Property Abatements	11,347	0
5097 · Computers,Software & Supplies		750
5100 · Contract Services	74,054	48,597
5110 · CourtSpecial Fund Accounts	6,223	4,200
5120 · Court Costs & Arrest Fees	5,500	6,500
5121 · Debt Service	297,017	297,017
5140 · Dues & Subscriptions	8,700	8,675
5150 · Election Expense	6,000	6,000
5160 · Employee Benefits - Retirement	8,000	12,000
5170 · Equipment Purchases	8,000	13,000
5200 · HCAD Collections	21,000	21,000
5220 · Insurance Property & Liability	15,775	15,775
5230 · Insurance - Medical	144,401	122,071
5250 · Insurance - Workers Comp.	14,225	14,925
5265 · Janitorial Supplies	2,500	3,000
5270 · Juror Fees	100	200
5300 · Legal Fees	34,000	26,500
5301 · LEOSE	2,664	1,000
5302 · Marketing	3,425	1,000
5310 · Mayor / Council Expense	2,200	2,200
5320 · Maintenance-Building	16,554	18,000
5330 · Maintenance-Equipment	6,000	6,000
5340 · Maintenance-Vehicle	9,500	6,500
5350 · Maintenance-Road Materials	25,000	51,095
5365 · Miscellaneous Expense	10,500	6,000
5370 · Office Expense	6,250	6,500
5380 · Postage	2,500	2,500

**The City of Tool**  
**2018-2019 Fiscal Year Budget**  
**Ordinance 2018-02B; Exhibit "A"**

	<u>Oct '18 - Sep 19</u>	<u>Oct '17 - Sep 18</u>
5390 · Records Management	5,000	13,637
5430 · Salaries		
5430-1 · Admin	91,620	77,431
5430-2 · Police	388,962	381,221
5430-3 · Maint	71,866	66,635
5430-4 · Judicial	29,414	28,949
5430-8 · Code Enforcement	39,884	37,357
5430 · Salaries - Other	0	0
Total 5430 · Salaries	<u>621,746</u>	<u>591,593</u>
5435 · Shop Supplies	250	600
5440 · Taxes-Payroll	51,225	49,448
5460 · Telephone	9,500	9,500
5470 · Travel Expense	3,250	2,400
5480 · Training/Education Expense	5,700	4,950
5490 · Uniforms	3,000	3,250
5500 · Utilities-Electricity	12,000	12,000
5510 · Utilities-Water	2,100	2,100
5530 · Wrecker Fees	500	500
5540 · Website	500	1,600
5000 · Expenditures - Other	<u>0</u>	<u>0</u>
Total 5000 · Expenditures	<u>1,500,256</u>	<u>1,437,038</u>

**City of Tooele**  
**2018 - 2019 Fiscal Year Budget: By Class**  
**Ordinance #2018-02B; Exhibit "A"**

	Administration	Code Enforcement	Judicial	Maint.	Total Police	TOTAL
	Oct '18 - Sep 19	Oct '18 - Sep 19	Oct '18 - Sep 19	Oct '18 - Sep 19	Oct '18 - Sep 19	Oct '18 - Sep 19
<b>Ordinary Income/Expense</b>						
<b>4000 · Revenues</b>						
4020 · Building Permits	35,100					35,100
4030 · Civic Center Rental	1,000					1,000
4040 · Cable TV	25,000					25,000
4064 · Fines & Forfeitures	150,000					150,000
4067 · Court Technology Fund	6,223					6,223
4070 · HCAD Ad Valorem	749,753					749,753
4071 · HCAD Interest & Sinking	297,017					297,017
4080 · Interest Income	6,500					6,500
4090 · Trinity Valley Electric	65,500					65,500
4100 · Miscellaneous Revenue	8,000					8,000
4120 · State Sales Tax-Rev. Sharing	103,000					103,000
4121 · State Mixed Beverage Sale Tax R	500					500
4140 · TU/Oncor Electric	16,000					16,000
4150 · Allied Waste Services	21,500					21,500
4160 · Telephone Franchise Fees	12,500					12,500
4301 · L.E.O.S.E	2,664					2,664
<b>Total 4000 · Revenues</b>	<b>1,500,257</b>					<b>1,500,257</b>
<b>Expense</b>						
<b>5000 · Expenditures</b>						
5010 · Accounting Services	2,700					2,700
5020 · Advertising Expense	1,500					1,500
5030 · Animal Care	2,800				0	2,800
5050 · Auto Fuel	0	2,500		3,500	21,500	27,500
5060 · Audit Fees	9,500					9,500
5070 · Bank Charges	50					50
5096 · Property Abatements	11,347					11,347
5100 · Contract Services	70,112	394		1,183	2,366	74,055
5110 · CourtSpecial Fund Accounts	0		6,223			6,223
5120 · Court Costs & Arrest Fees			5,500			5,500
5121 · Debt Service	297,017					297,017
5140 · Dues & Subscriptions	2,400	3,300	1,000		2,000	8,700
5150 · Election Expense	6,000					6,000
5160 · Employee Benefits - Retirement	1,000			1,000	6,000	8,000
5170 · Equipment Purchases		1,000		1,000	6,000	8,000
5200 · HCAD Collections	21,000					21,000
5220 · Insurance Property & Liability	600	775	600	5,300	8,500	15,775
5230 · Insurance - Medical	10,315	10,314	10,314	10,314	103,144	144,401
5250 · Insurance - Workers Comp.	275	500	250	5,000	8,200	14,225
5265 · Janitorial Supplies	2,500					2,500
5270 · Juror Fees			100			100
5300 · Legal Fees	8,000		26,000			34,000
5301 · LEOSE					2,664	2,664
5302 · Marketing	3,425					3,425
5310 · Mayor / Council Expense	2,200					2,200
5320 · Maintenance-Building	16,554					16,554
5330 · Maintenance-Equipment				5,000	1,000	6,000
5340 · Maintenance-Vehicle		1,000		1,000	7,500	9,500
5350 · Maintenance-Road Materials				25,000		25,000
5365 · Miscellaneous Expense	10,500					10,500
5370 · Office Expense	3,000	500	250		2,500	6,250
5380 · Postage	2,500					2,500
5390 · Records Management	5,000					5,000
<b>5430 · Salaries</b>						
5430-1 · Admin	91,620					91,620
5430-2 · Police					388,962	388,962
5430-3 · Maint				71,866		71,866
5430-4 · Judicial			29,414			29,414
5430-8 · Code Enforcement		39,884				39,884
5430 · Salaries - Other	0	0	0	0	0	0
<b>Total 5430 · Salaries</b>	<b>91,620</b>	<b>39,884</b>	<b>29,414</b>	<b>71,866</b>	<b>388,962</b>	<b>621,746</b>
5435 · Shop Supplies				250		250
5440 · Taxes-Payroll	7,763	3,298	2,561	5,503	32,100	51,225
5460 · Telephone	9,500					9,500
5470 · Travel Expense	1,000	750	750		750	3,250
5480 · Training/Education Expense	2,000	1,000	750	750	1,200	5,700
5490 · Uniforms		500		1,000	1,500	3,000
5500 · Utilities-Electricity	11,000			1,000		12,000
5510 · Utilities-Water	1,500			600		2,100
5530 · Wrecker Fees					500	500
5540 · Website	500					500
<b>Total 5000 · Expenditures</b>	<b>615,178</b>	<b>65,715</b>	<b>83,712</b>	<b>139,266</b>	<b>596,386</b>	<b>1,500,257</b>



Ordinance # 2018-02B  
Budget for F.Y. 2018-2019

**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, 2018 AND ENDING SEPTEMBER 30, 2019.**

WHEREAS, providing the appropriations for the support of the City of Tool for the Fiscal Year beginning October 1, 2018 and ending September 30, 2019; 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 2018-2019 Fiscal Year.

WHEREAS, the budget appended here as "Exhibit A", for the fiscal year beginning October 1, 2018 and ending September 30, 2019, was duly presented to the City Council by the Mayor and said tax notice was published in the Monitor 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, 2018, and ending September 30, 2019, 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 2018-2019 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, 2018 and ending September 30, 2019.

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


**PASSED AND APPROVED this 20<sup>th</sup> day of September, 2018.**

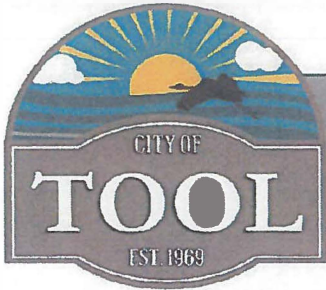
APPROVED:

  
Tawnya Austin, Mayor Pro-Tem



ATTEST:

  
Makenzie Lyons, City Secretary



## Ordinance 2018-02T

Tax Rate 2018

**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, 2018, ENDING SEPTEMBER 30, 2019, FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED DIRECTING THE ASSESSMENT AND COLLECTION THEREOF; AND DECLARING AN EMERGENCY.**

WHEREAS, the City Council finds that the tax for tax year 2018, 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; and,

WHEREAS, the City Council further finds that the taxes for the tax year 2018, hereinafter levied therefore are necessary to pay the expenses of the City of Tool and road improvements and capital improvements, during 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 2018, 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 **\$0.49016** on the one hundred (\$100.00) dollars valuation of such property.

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 \$10,000.00 exemption.
- (2) To qualified homeowners a \$5,000.00 general exemption.
- (3) To qualified homeowners a Disabled Veteran Exemption.

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 1<sup>st</sup> of the year that an exemption is desired;

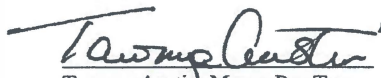
**SECTION 2.** For current expenses and road improvements and capital improvements for the City of Tool, and meeting its adopted budget for the year 2018 and each year thereafter, there is hereby levied and ordered to be assessed and collected for the year 2018 and for each year thereafter until it be otherwise provided and ordained, on all property situated within the limits of the City of Tool, an Ad Valorem tax of **\$0.49016** 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

**“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S RATE” and “THE TAX RATE WILL EFFECTIVELY INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$30 DOLLARS.**

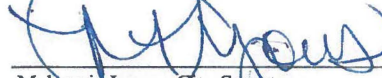
**PASSED AND APPROVED this day of 20<sup>th</sup> day of September, 2018.**

APPROVED:

  
Tawnya Austin, Mayor Pro-Tem



ATTEST:

  
Makenzie Lyons, City Secretary