

701 N. Tool Dr.
Tool, TX 75143

Office: 903.432.3522
Fax: 903.432.3867

www.tooltexas.org
mlyons@tooltexas.org

FILED FOR RECORD
2019 AUG 27 AM 7:56
MARY J. JARRETT, CLERK
HENDERSON COUNTY, TEXAS

2019 / 2020 Proposed Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$67,988, which is a 6% 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 \$11,710.60.

Municipal Property Tax Rates

Description of Tax Rate	Tax Rate Per \$100	Tax Levy	Tax Levy Increase
2019 Adopted Tax Rate	\$0.341175 <u>\$0.124259*</u> \$0.465434	\$816,309 <u>\$297,309*</u> \$1,113,618	\$67,988
Preceding Year's Tax Rate	\$0.490160	\$1,172,778	\$1,127,148
2019 Effective Tax Rate	\$0.440979	\$1,055,106	\$9,476
2019 Rollback Tax Rate (Debt Tax Rate)	\$0.465434 (\$0.124259)	\$816,309 <u>\$297,309*</u> \$1,113,618	\$67,988

Municipal Debt Obligations

*The total amount of outstanding debt obligations (including principal and interest) secured by property taxes for 2019 is \$297,309.

City of Tool
2019-2020 Fiscal Year Budget
Ordinance 2019-05B; Exhibit "A"

	<u>Oct '18 - Sep 19</u>	<u>Oct '19 - Sep 20</u>
Ordinary Income/Expense		
Income		
4000 · Revenues		
4010 · Animal Registrations/ Fees	0.00	100.00
4020 · Building Permits	35,100.00	90,420.00
4030 · Civic Center Rental	1,000.00	1,000.00
4040 · Cable TV	25,000.00	5,350.00
4064 · Fines & Forfeitures	150,000.00	150,000.00
4066 · Court Building Security Fund	6,045.00	
4067 · Court Technology Fund	15,848.00	16,046.00
4070 · HCAD Ad Valorem	749,752.60	775,052.00
4071 · HCAD Interest & Sinking	297,017.00	338,566.00
4080 · Interest Income	6,500.00	20,375.00
4090 · Trinity Valley Electric	65,500.00	72,490.00
4100 · Miscellaneous Revenue	8,000.00	8,500.00
4111 · Regional Warrant Processing Fee	0.00	100.00
4120 · State Sales Tax-Rev. Sharing	103,000.00	105,000.00
4121 · State Mixed Beverage Sale Tax R	500.00	75.00
4140 · TU/Oncor Electric	16,000.00	18,300.00
4150 · Allied Waste Services	21,500.00	21,500.00
4160 · Telephone Franchise Fees	12,500.00	38,029.00
4300 · Fund Balance	94,249.00	
4301 · L.E.O.S.E	2,664.00	2,135.00
Total 4000 · Revenues	<u>1,610,175.60</u>	<u>1,663,038.00</u>
Total Income	<u>1,610,175.60</u>	<u>1,663,038.00</u>
Gross Profit	<u>1,610,175.60</u>	<u>1,663,038.00</u>
Expense		
5000 · Expenditures		
5010 · Accounting Services	2,700.00	2,865.00
5020 · Advertising Expense	1,500.00	1,000.00
5030 · Animal Care	2,800.00	3,030.00
5050 · Auto Fuel	27,500.00	20,852.57
5060 · Audit Fees	9,500.00	9,000.00
5070 · Bank Charges	50.00	50.00
5096 · Property Abatements	11,346.86	20,000.00
5100 · Contract Services	74,054.33	95,853.32
5110 · CourtSpecial Fund Accounts	21,893.00	16,046.00
5120 · Court Costs & Arrest Fees	5,500.00	4,500.00
5121 · Debt Service	297,016.74	338,566.00
5140 · Dues & Subscriptions	8,700.00	7,129.00
5150 · Election Expense	6,000.00	7,700.00
5160 · Employee Benefits - Retirement	8,000.00	12,000.00
5170 · Equipment Purchases	8,000.00	7,250.00
5171 · Events	0.00	13,500.00

City of Tool
2019-2020 Fiscal Year Budget
Ordinance 2019-05B; Exhibit "A"

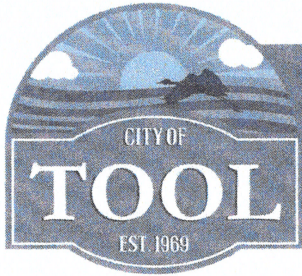
	Oct '18 - Sep 19	Oct '19 - Sep 20
5200 · HCAD Collections	21,000.00	22,000.00
5220 · Insurance Property & Liability	15,775.00	17,611.00
5230 · Insurance - Medical	144,401.00	138,442.86
5250 · Insurance - Workers Comp.	14,225.00	15,000.00
5265 · Janitorial Supplies	2,500.00	1,500.00
5270 · Juror Fees	100.00	100.00
5300 · Legal Fees	34,000.00	31,000.00
5301 · LEOSE	2,664.00	2,135.42
5302 · Marketing	3,425.00	2,500.00
5310 · Mayor / Council Expense	2,200.00	3,000.00
5320 · Maintenance-Building	16,554.37	27,214.97
5330 · Maintenance-Equipment	6,000.00	6,000.00
5340 · Maintenance-Vehicle	9,500.00	11,000.00
5350 · Maintenance-Road Materials	25,000.00	25,000.00
5365 · Miscellaneous Expense	10,500.00	250.00
5370 · Office Expense	6,250.00	6,300.00
5380 · Postage	2,500.00	2,500.00
5390 · Records Management	5,000.00	1,500.00
5430 · Salaries		
5430-1 · Admin	91,620.00	92,171.21
5430-2 · Police	388,961.90	405,026.41
5430-3 · Maint	71,866.40	95,855.96
5430-4 · Judicial	29,414.00	31,198.80
5430-8 · Code Enforcement	39,884.00	65,010.40
5430 · Salaries - Other	0.00	
Total 5430 · Salaries	621,746.30	689,262.78
5435 · Shop Supplies	250.00	250.00
5440 · Taxes-Payroll	51,225.00	57,439.08
5460 · Telephone	9,500.00	14,015.00
5470 · Travel Expense	3,250.00	4,250.00
5480 · Training/Education Expense	5,700.00	5,900.00
5490 · Uniforms	3,000.00	3,625.00
5500 · Utilities-Electricity	12,000.00	12,000.00
5510 · Utilities-Water	2,100.00	3,000.00
5520 · Vehicle Purchases & Payments	94,249.00	
5530 · Wrecker Fees	500.00	500.00
5540 · Website	500.00	400.00
5000 · Expenditures - Other	0.00	
Total 5000 · Expenditures	1,610,175.60	1,663,038.00
Total Expense	1,610,175.60	1,663,038.00
Net Ordinary Income	0.00	0.00
Net Income	0.00	0.00

City of Tool
2019-2020 Fiscal Year Budget by Class
Ordinance 2019-05B; Exhibit "A"

	Administration	Animal Control	Code Enforcement	Judicial	Maint.	Police	TOTAL
	Oct '19-Sep 20	Oct '19-Sep 20	Oct '19-Sep 20	Oct '19-Sep 20	Oct '19-Sep 20	Oct '19-Sep 20	Oct '19-Sep 20
Income							
4000 - Revenues							
4010 - Animal Registrations/ Fees	100						100
4020 - Building Permits	90,420						90,420
4030 - Civic Center Rental	1,000						1,000
4040 - Cable TV	5,350						5,350
4064 - Fines & Forfeitures	150,000						150,000
4067 - Court Technology Fund	16,046						16,046
4070 - HCAD Ad Valorem	775,052						775,052
4071 - HCAD Interest & Sinking	338,566						338,566
4080 - Interest Income	20,375						20,375
4090 - Trinity Valley Electric	72,490						72,490
4100 - Miscellaneous Revenue	8,500						8,500
4111 - Regional Warrant Processing F	100						100
4120 - State Sales Tax-Rev. Sharing	105,000						105,000
4121 - State Mixed Beverage Sale Tax	75						75
4140 - TU/Oncor Electric	18,300						18,300
4150 - Allied Waste Services	21,500						21,500
4160 - Telephone Franchise Fees	38,029						38,029
4301 - L.E.O.S.E	2,135						2,135
Total 4000 - Revenues	1,663,038						1,663,038
Total Income	1,663,038						1,663,038
	1,663,038						1,663,038
Expense							
5000 - Expenditures							
5010 - Accounting Services	2,865						2,865
5020 - Advertising Expense	1,000						1,000
5030 - Animal Care		3,030					3,030
5050 - Auto Fuel			2,250		3,000	15,603	20,853
5060 - Audit Fees	9,000						9,000
5070 - Bank Charges	50						50
5096 - Property Abatements			20,000				20,000
5100 - Contract Services	95,853						95,853
5110 - CourtSpecial Fund Accounts				16,046			16,046
5120 - Court Costs & Arrest Fees				4,500			4,500
5121 - Debt Service	338,566						338,566
5140 - Dues & Subscriptions	1,247		2,558	75		3,250	7,130
5150 - Election Expense	7,700						7,700
5160 - Employee Benefits - Retirement	2,000				2,000	8,000	12,000
5170 - Equipment Purchases		250	1,000		2,000	4,000	7,250
5171 - Events	13,500						13,500
5200 - HCAD Collections	22,000						22,000
5220 - Insurance Property & Liability	1,561		700	240	4,110	11,000	17,611
5230 - Insurance - Medical	9,907		9,907	9,907	9,907	98,816	138,444
5250 - Insurance - Workers Comp.	1,562		1,000	781	3,101	8,556	15,000
5265 - Janitorial Supplies	1,500						1,500
5270 - Juror Fees				100			100
5300 - Legal Fees	15,000			16,000			31,000
5301 - LEOSE						2,135	2,135
5302 - Marketing	2,500						2,500
5310 - Mayor / Council Expense	3,000						3,000
5320 - Maintenance-Building	27,215						27,215
5330 - Maintenance-Equipment					5,000	1,000	6,000
5340 - Maintenance-Vehicle		500	1,000		1,000	8,500	11,000
5350 - Maintenance-Road Materials					25,000		25,000
5365 - Miscellaneous Expense	250						250
5370 - Office Expense	3,500		350	250	200	2,000	6,300
5380 - Postage	2,500						2,500
5390 - Records Management	1,500						1,500
5430 - Salaries							
5430-1 - Admin	92,171						92,171
5430-2 - Police						405,026	405,026
5430-3 - Maint					95,856		95,856
5430-4 - Judicial				31,199			31,199
5430-8 - Code Enforcement			65,010				65,010
Total 5430 - Salaries	92,171		65,010	31,199	95,856	405,026	689,262
5435 - Shop Supplies					250		250

City of Tool
2019-2020 Fiscal Year Budget by Class
Ordinance 2019-05B; Exhibit "A"

	<u>Administration</u>	<u>Animal Control</u>	<u>Code Enforcement</u>	<u>Judicial</u>	<u>Maint.</u>	<u>Police</u>	<u>TOTAL</u>
	<u>Oct '19-Sep 20</u>	<u>Oct '19-Sep 20</u>	<u>Oct '19-Sep 20</u>	<u>Oct '19-Sep 20</u>	<u>Oct '19-Sep 20</u>	<u>Oct '19-Sep 20</u>	<u>Oct '19-Sep 20</u>
5440 · Taxes-Payroll	7,547		5,511	2,590	8,140	33,651	57,439
5460 · Telephone	14,015						14,015
5470 · Travel Expense	1,500	500	1,000	500		750	4,250
5480 · Training/Education Expense	2,000	750	1,200	750	0	1,200	5,900
5490 · Uniforms			500		1,625	1,500	3,625
5500 · Utilities-Electricity	11,000				1,000		12,000
5510 · Utilities-Water	2,000				1,000		3,000
5530 · Wrecker Fees						500	500
5540 · Website	400						400
Total 5000 · Expenditures	694,409	5,030	111,986	82,938	163,189	605,487	1,663,039
Total Expense	694,409	5,030	111,986	82,938	163,189	605,487	1,663,039
	968,629	-5,030	-111,986	-82,938	-163,189	-605,487	-1



Ordinance # 2019-05B
Budget for F.Y. 2019-2020

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, 2019 AND ENDING SEPTEMBER 30, 2020.

WHEREAS, providing the appropriations for the support of the City of Tool for the Fiscal Year beginning October 1, 2019 and ending September 30, 2020; 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 2019-2020 Fiscal Year.

WHEREAS, the budget appended here as "Exhibit A", for the fiscal year beginning October 1, 2019 and ending September 30, 2020, was duly presented to the City Council by the Mayor and said tax notice was published in the newspaper.

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

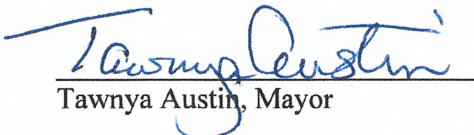
SECTION 1: That the appropriations for the fiscal year beginning October 1, 2019, and ending September 30, 2020, for the support of the general government of the City of Tool, Texas to be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2019-2020 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, 2019 and ending September 30, 2020.

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.

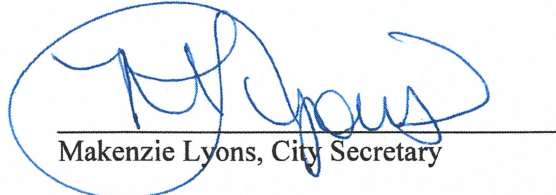
PASSED AND APPROVED this 15th day of August, 2019.

APPROVED:


Tawnya Austin, Mayor

Seal

ATTEST:


Makenzie Lyons, City Secretary



Ordinance 2019-05T

Tax Rate 2019

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, 2019, ENDING SEPTEMBER 30, 2020, 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 2019, 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 2019, 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 2019, 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 **\$0.465434** 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 1st of the year that an exemption is desired;

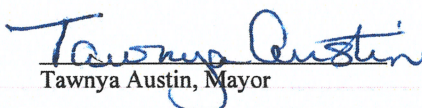
SECTION 2. For current expenses and road improvements and capital improvements for the City of Tool, and meeting its adopted budget for the year 2019 and each year thereafter, there is hereby levied and ordered to be assessed and collected for the year 2019 and for each year thereafter until it be otherwise provided and ordained, on all property situated within the limits of the City of Tool, an Ad Valorem tax of **\$0.465434** 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 DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$25 DOLLARS.

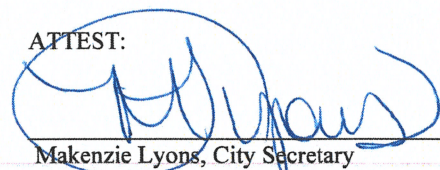
PASSED AND APPROVED this day of 15th day of August, 2019.

APPROVED:


Tawnya Austin, Mayor

seal

ATTEST:


Makenzie Lyons, City Secretary