



CITY OF TOOL

PROPOSED BUDGET FISCAL YEAR 2023-2024

Approved by Tool City Council



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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 breath-taking sunsets.

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

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

Tool, Building a Better Tomorrow

CITY ADMINISTRATOR'S MESSAGE

Greetings Mayor Lawhon and Councilmembers,

It is my honor to present to you the Fiscal Year 2023-2024 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, 2023 to September 30, 2024.

The 2023-2024 City of Tool's budget proposes strides to increase the wages of employees around the city, a budget for strides in economic growth, future priorities for Capital Improvements and providing resources for each and every employee.

This fiscal year budget has total General Fund expenditures of \$2,661,234.55, representing an approximate 40.7% increase from last year. The most substantial addition on this year's budget is the implementation of the Interest & Sinking Fund, which frees the General Fund of \$459,768.75 in principal and Interest for both bond payments. Those expenditures will be tailored to the addition of a Code Enforcement Officer, Capitol Improvements to city infrastructure and objectives, the purchase of new police vehicles, maintenance and operations of the Police Department and compensation adjustments. These priorities will help push Tool in the direction of not only operational maintenance but growth for citizens.

There are three positions the City of Tool is looking to add to the team. A Code Enforcement Officer, another Patrol Officer and City Controller to emphasize the areas the City Council has expressed interest and priority vision.

This fiscal year budget has a unique breakdown for the City of Tool, with the implementation of a fund structure, categorized legislatively and proactively. These funds provide a more concise and consistent picture for the City officials and citizens to follow. This fund structure is commonly adopted and guided by the Government Finance Officers Association (GFOA).

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

The proposed tax rate of .389999, which would be the second-lowest tax rate the City of Tool has levied in the last 14 years. This tax rate gives the city the ability to pay off its debt, while keeping an eye for the future.

As we look at the growth of the city, we welcome the new Valero gas station, Family Dollar/Dollar Tree and the Litchfield Development as opportunities as Tool looks forward to tomorrow. These revenue figures have been factored into the sales tax revenue that staff is projecting.

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.

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

Sincerely,

A handwritten signature in blue ink, appearing to be 'J. Kizzee', with a stylized flourish at the end.

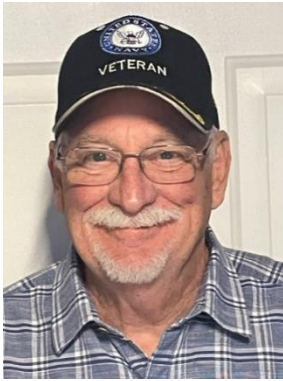
Julius Kizzee

City Administrator

ELECTED OFFICIALS



Honorable Mayor Tommy Lawhon



Councilmember John Brasfield



Councilmember Mike Dumont



Councilmember Greg Figueroa



Councilmember Michael Fladmark



Councilmember Mark Holley

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 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 make recommendations to City Council as a body with objectives to move forward with the city.

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

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

This committee is expected to meet on a quarterly basis.

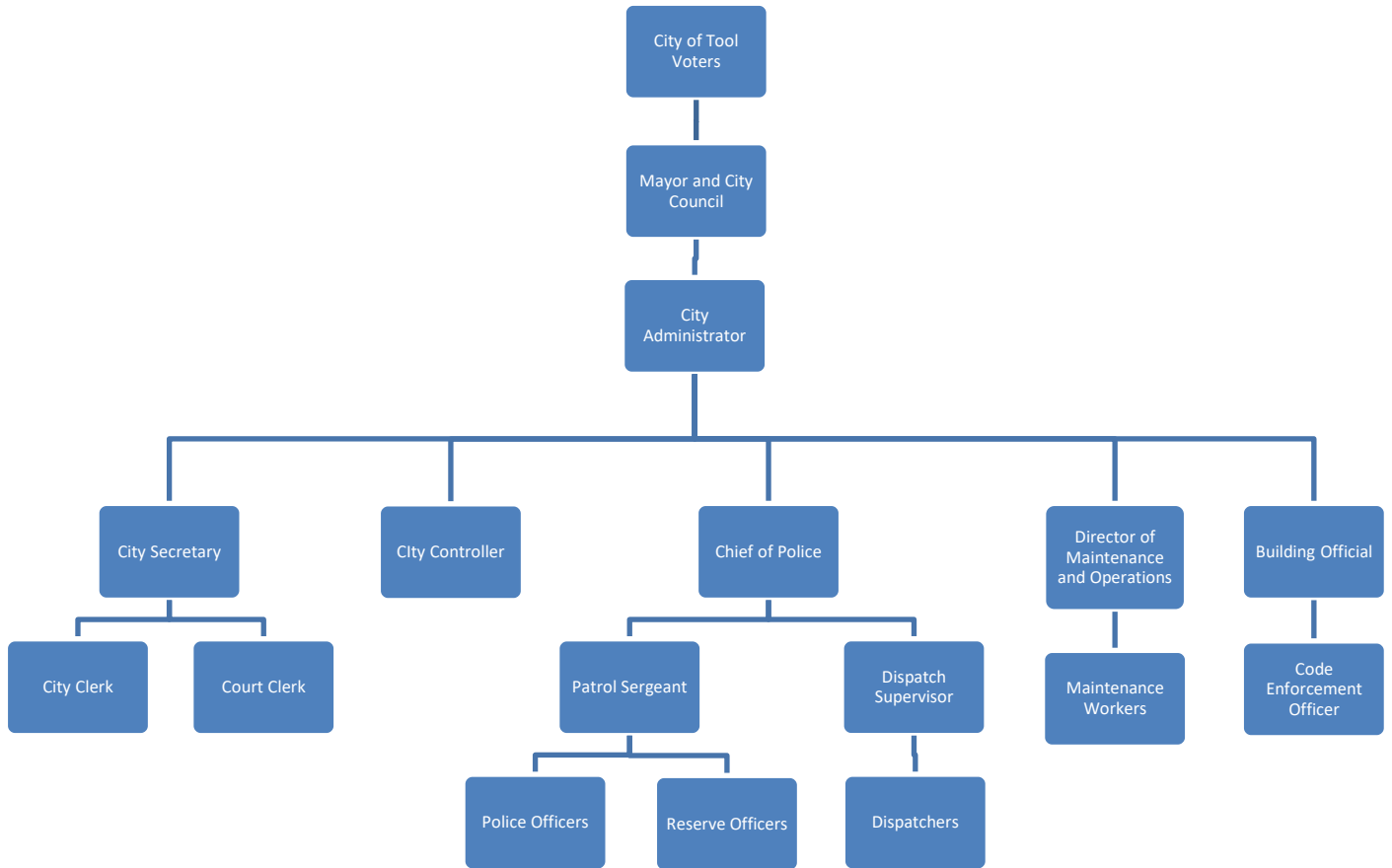
Eight at Tool Park Board

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

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

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

ORGANIZATIONAL CHART



SECTION 2 – FUND SUMMARIES

In year's past, the City of Tool has taken most of their funding and budgetary funding from the General Fund. Through strict legislation and thorough research, that does not have to be done.

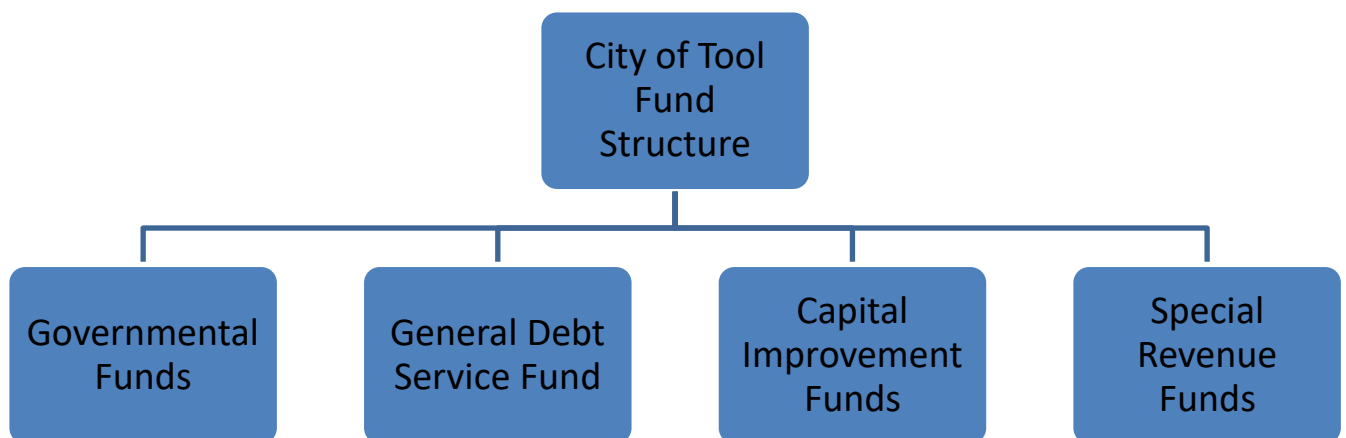
There are many funds the City of Tool legislatively and judicially has to have. But to also keep clean accounting, funds will be separated into four groups.

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

General Debt Service Fund: The Interest and Sinking Fund can only be used to pay off debt the City of Tool incurs during that fiscal year and may incur in the future. Per the bond certificates, all of the City of Tool's current debt will be placed into the Interest and Sinking Fund, having a direct correlation with the debt rate.

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

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



Consolidated Summary Of All Funds

GOVERNMENTAL FUND TYPE

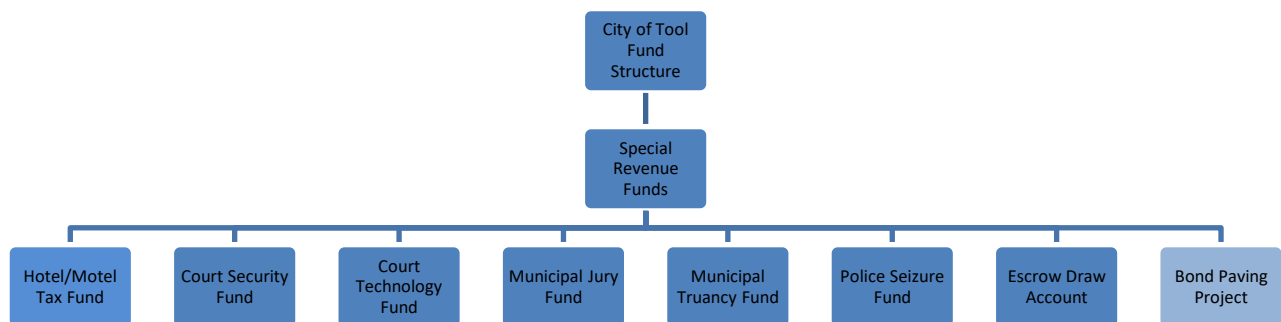
| | Anticipated Balance as of 9/30/2023 | FY 2023-2024 Revenues | FY 2023-2024 Expenditures | Anticipated Balance as of 9/30/2024 |
|--|--|--------------------------|------------------------------|---|
| Governmental Funds | | | | |
| Emergency Fund | \$ 320,482.06 | \$ 10,735.98 | \$ - | \$ 331,218.04 |
| General Fund | \$ 449,826.06 | \$ 2,661,234.55 | \$ 2,661,234.55 | \$ 449,826.06 |
| General Debt Service Fund | | | | |
| Interest & Sinking Fund (Debt Service) | \$ 1,322.84 | \$ 459,768.75 | \$ 459,768.75 | \$ 1,322.84 |
| Capital Improvement Funds | | | | |
| Capital Improvement Fund | \$ - | \$ 200,000.00 | \$ - | \$ 200,000.00 |
| Special Revenue Funds | | | | |
| Bond Paving Project | \$ 159,967.07 | \$ 4,000.00 | \$ 159,967.07 | \$ 4,000.00 |
| Hotel /Motel Occupancy Tax | \$ - | \$ 35,000.00 | \$ 25,000.00 | \$ 10,000.00 |
| Municipal Jury Fund | \$ - | \$ 96.00 | \$ 100.00 | \$ (4.00) |
| Municipal Court Security Fund | \$ 16,961.29 | \$ 5,488.19 | \$ - | \$ 22,449.48 |
| Municipal Court Technology Fund | \$ 6,886.25 | \$ 4,200.00 | \$ 6,580.00 | \$ 4,506.25 |
| Municipal Truancy Prevention and Diversion Fund | \$ - | \$ 5,280.00 | \$ 2,000.00 | \$ 3,280.00 |
| Police Seizure Fund | \$ 63.13 | \$ - | \$ - | \$ 63.13 |
| Escrow Draw Account | \$ 206,888.80 | \$ 4,000.00 | \$ 58,823.50 | \$ 152,065.30 |
| Governmental Fund Totals | \$ 1,162,397.50 | \$ 3,389,803.47 | \$ 3,373,473.87 | \$ 1,178,727.10 |
| This page's contents are estimates for budgeting purposes. | | | | |

BOND PAVING PROJECT

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 better yield of interest.

This account will be expensed for major projects in the city, including the Eight at Tool Park and City Hall improvements.

In FY 23'-24', the account can be used for other bonding opportunities or obligations that are outlined in the Federal Tax Certificate.



FUND BALANCE SUMMARY
BOND PAVING PROJECT

| Account Description | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|-------------------------------|----------------------|-------------------------|----------------------|
| | | | |
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ 159,967.07 |
| | | | |
| REVENUE | \$ - | \$ 1,287,804.60 | \$ 4,000.00 |
| | | | |
| EXPENDITURES | \$ - | \$ 1,127,837.53 | \$ 159,967.07 |
| | | | |
| ENDING BALANCE | \$ - | \$ 159,967.07 | \$ 4,000.00 |

PROPOSED FY 2023-2024 REVENUE & EXPENDITURE DETAIL
BOND PAVING PROJECT

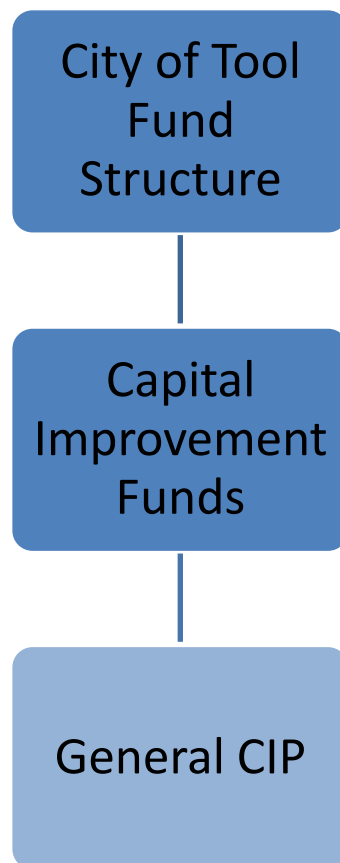
| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|---|----------------------|-------------------------|----------------------|
| | | | |
| Revenues | | | |
| | | | |
| Transfer from TexSTAR Bond Funding | | \$ 1,279,731.03 | \$ - |
| 4080-7 Interest Income - Bond Paving Project | \$ - | \$ 8,058.57 | \$ 4,000.00 |
| Misc. Revenue | \$ - | \$ 15.00 | \$ - |
| | | | |
| Net Revenue | \$ - | \$ 1,287,804.60 | \$ 4,000.00 |
| | | | |
| Expenditures | | | |
| | | | |
| Bank Charges | \$ - | \$ 35.00 | |
| Transfer to Escrow Draw Account for road creation | \$ - | \$ 202,802.53 | |
| City Hall Addition | \$ - | \$ 5,000.00 | \$ 159,967.07 |
| Park Grant Expenses | \$ - | \$ 750,000.00 | \$ - |
| First Draw for Litchfield | \$ - | \$ 170,000.00 | |
| | | | |
| Net Expenditures | \$ - | \$ 1,127,837.53 | \$ 159,967.07 |
| | | | |
| Fiscal Year Ending Balance | \$ - | \$ 159,967.07 | \$ (155,967.07) |

CAPITAL IMPROVEMENT FUND

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

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

This fiscal year, the CIP fund will raise a projected \$200,000 in revenue.



FUND BALANCE SUMMARY
CAPITAL IMPROVEMENT PROGRAM FUND

| Account Description | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|------------------------|----------------------|-------------------------|----------------------|
| | | | |
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - |
| | | | |
| REVENUE | \$ - | \$ - | \$ 200,000.00 |
| | | | |
| EXPENDITURES | \$ - | \$ - | |
| | | | |
| ENDING BALANCE | \$ - | \$ - | \$ 200,000.00 |

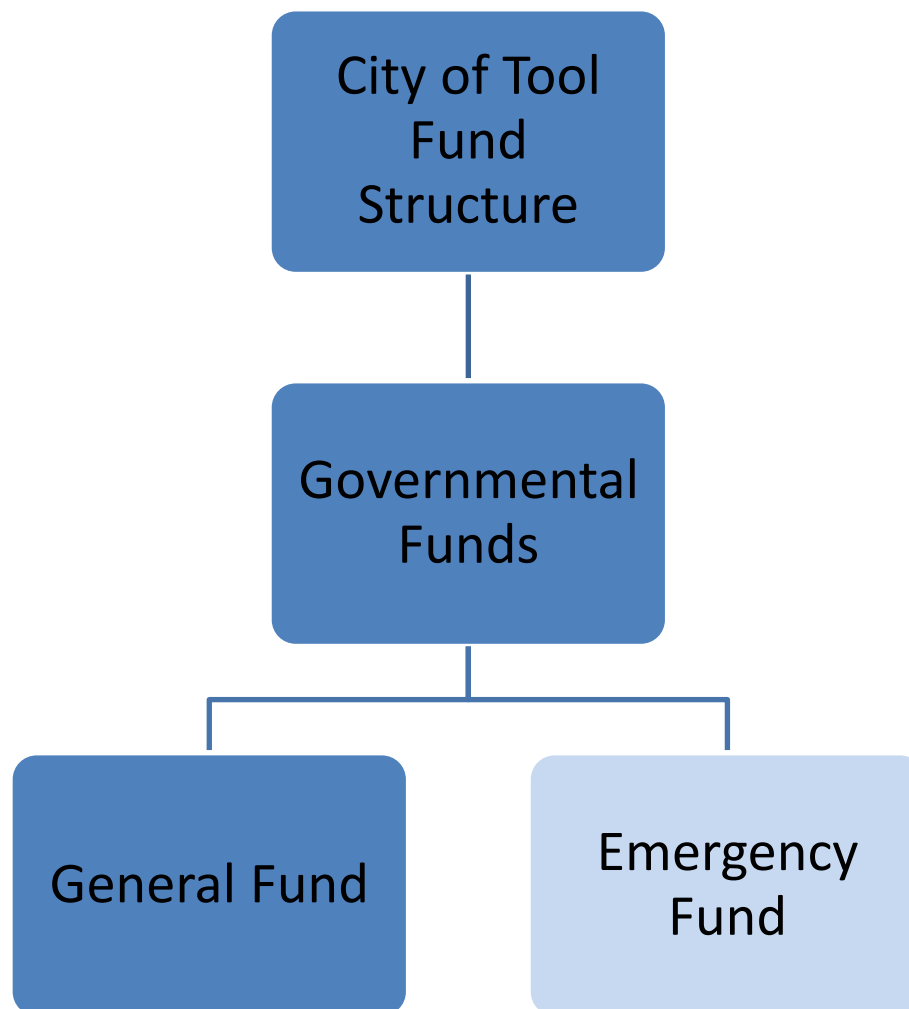
PROPOSED FY 2023-2024 REVENUE & EXPENDITURE DETAIL
CAPITAL IMPROVEMENT PROGRAM FUND

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|------------------------------|----------------------|-------------------------|----------------------|
| | | | |
| Revenues | | | |
| | | | |
| 9990 GF Transfer to CIP Fund | \$ - | \$ - | \$ 200,000.00 |
| | | | |
| Net Revenue | \$ - | \$ - | \$ 200,000.00 |
| | | | |
| Expenditures | | | |
| | | | |
| | \$ - | \$ - | \$ - |
| | | | |
| Net Expenditures | \$ - | \$ - | \$ - |
| | | | |
| Fiscal Year Ending Balance | \$ - | \$ - | \$ 200,000.00 |

EMERGENCY FUND

The Emergency Fund consists of the excess General Fund amounts reserved from the previous years. In years past, more of the costlier expenses have been spent through Council action, including the purchase of the tower, police vehicles, park expenses and other Police Department upgrades. No expenses were budgeted to be taken out in Fiscal Year 22'-23'.

The Emergency Fund is one of the interest-bearing accounts with the city and is not expected to have any expenses in Fiscal Year 23'-24'.



FUND BALANCE SUMMARY
EMERGENCY FUND

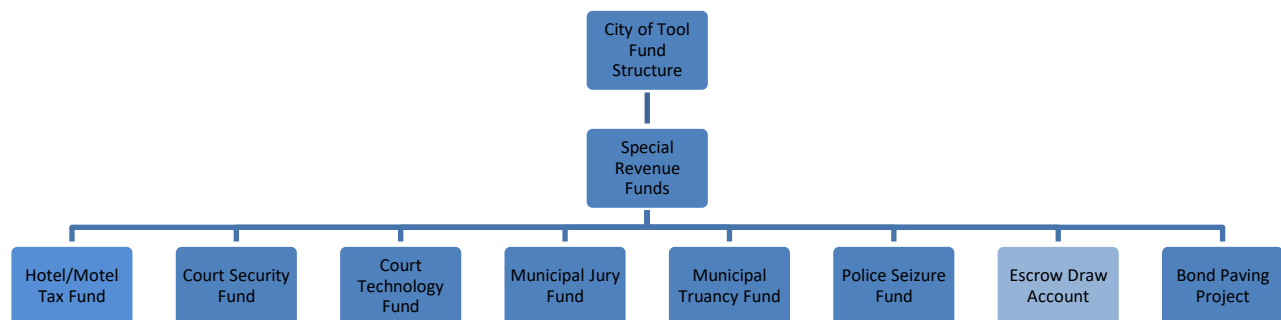
| Account Description | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|-------------------------------|----------------------|-------------------------|----------------------|
| BEGINNING FUND BALANCE | \$ 463,682.45 | \$ 309,784.67 | \$ 320,482.06 |
| REVENUE | \$ 497.59 | \$ 10,697.39 | \$ 10,735.98 |
| EXPENDITURES | \$ 154,395.37 | \$ - | \$ - |
| ENDING BALANCE | \$ 309,784.67 | \$ 320,482.06 | \$ 331,218.04 |

PROPOSED FY 2023-2024 REVENUE & EXPENDITURE DETAIL
EMERGENCY FUND

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|-----------------------------------|----------------------|-------------------------|----------------------|
| Revenues | | | |
| Interest Income | \$ 497.59 | \$ 10,697.39 | \$ 10,735.98 |
| Net Revenue | \$ 497.59 | \$ 10,697.39 | \$ 10,735.98 |
| Expenditures | | | |
| Misc. Park Expenses | \$ 76,980.00 | \$ - | \$ - |
| Events | \$ 6,887.40 | \$ - | \$ - |
| Equipment Purchases | \$ 70,527.97 | \$ - | \$ - |
| Net Expenditures | \$ 154,395.37 | \$ - | \$ - |
| Fiscal Year Ending Balance | \$ (153,897.78) | \$ 10,697.39 | \$ 10,735.98 |

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.



FUND BALANCE SUMMARY
ESCROW DRAW ACCOUNT

| Account Description | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|------------------------|----------------------|-------------------------|----------------------|
| | | | |
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ 206,888.80 |
| | | | |
| REVENUE | \$ - | \$ 206,888.80 | \$ 4,000.00 |
| | | | |
| EXPENDITURES | \$ - | \$ - | \$ 58,823.50 |
| | | | |
| ENDING BALANCE | \$ - | \$ 206,888.80 | \$ 152,065.30 |

PROPOSED FY 2023-2024 REVENUE & EXPENDITURE DETAIL
ESCROW DRAW ACCOUNT

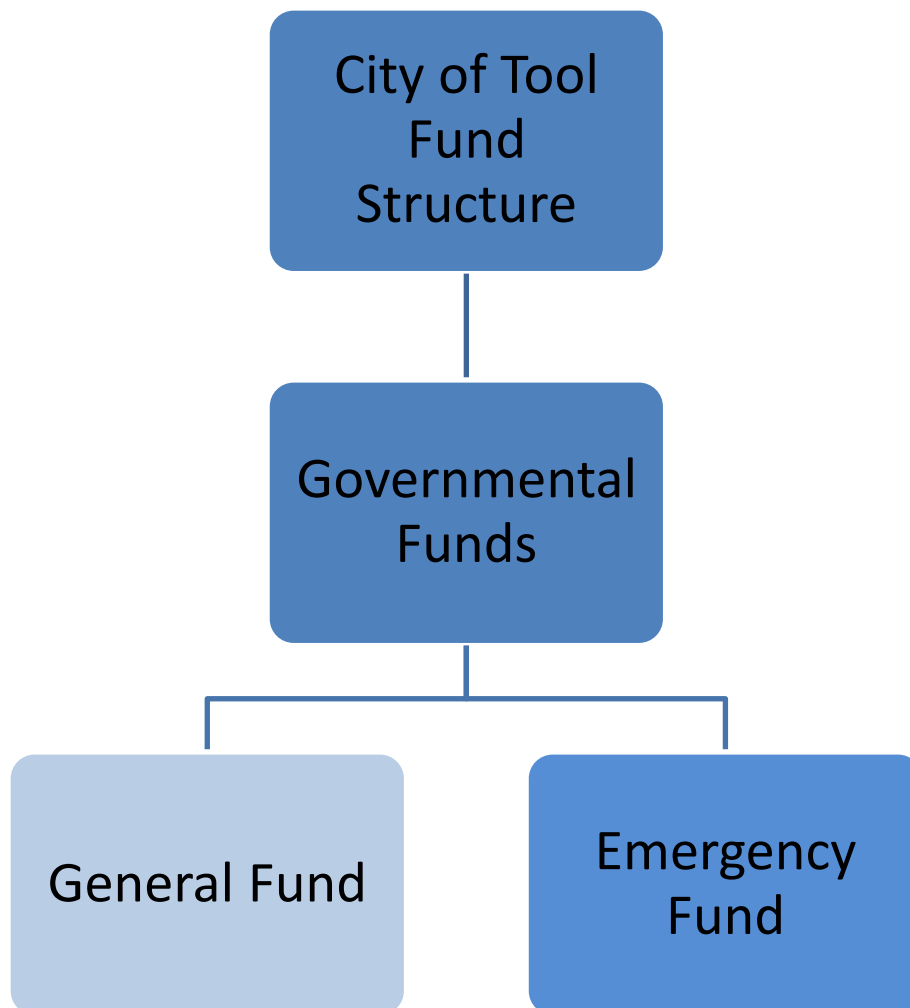
| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|--|----------------------|-------------------------|----------------------|
| | | | |
| Revenues | | | |
| | | | |
| Transfer to Escrow Draw Account | \$ - | \$ 202,802.53 | |
| 4080-8 Interest Income - Escrow Draw Account | \$ - | \$ 4,086.27 | \$ 4,000.00 |
| | | | |
| Net Revenue | \$ - | \$ 206,888.80 | \$ 4,000.00 |
| | | | |
| Expenditures | | | |
| | | | |
| Home Draw Expenses | \$ - | \$ - | \$ 58,823.50 |
| | | | |
| Net Expenditures | \$ - | \$ - | \$ 58,823.50 |
| | | | |
| Fiscal Year Ending Balance | \$ - | \$ 206,888.80 | \$ (54,823.50) |

GENERAL FUND

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

In this year's General Fund, revenue is expected to increase 27.8% year over year. This is attributed to interest income and an expected increase \$550,763 in Ad Valorem revenue. The other revenue streams that saw modest increases were in Fines and Forfeitures and also Franchise fees.

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.



GOVERNMENTAL FUND REVENUES SUMMARY

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget | Proposed Budget vs. Previous FY Actual |
|--|----------------------|-------------------------|----------------------|---|
| 4010 Animal Registration | \$ 480.00 | \$ 935.00 | \$ 650.00 | \$ (285.00) |
| 4011 Alarm Permit | \$ 450.00 | \$ 700.00 | \$ 500.00 | \$ (200.00) |
| 4012 Garage Sale Permits | \$ 165.00 | \$ 200.00 | \$ 200.00 | \$ - |
| 4020 Building Permits | \$ 97,445.31 | \$ 94,996.06 | \$ 110,000.00 | \$ 15,003.94 |
| 4025 Short Term Rental Annual Permits | \$ - | \$ 4,600.00 | \$ 5,000.00 | \$ 400.00 |
| 4030 Civic Center Rental | \$ 700.00 | \$ 400.00 | \$ 400.00 | \$ - |
| 4040 Cable TV | \$ 20,678.93 | \$ 26,917.05 | \$ 5,417.98 | \$ (21,499.07) |
| 4050-1a Contributions Park | \$ 21,998.83 | \$ 19,180.00 | \$ - | \$ (19,180.00) |
| 4050-2 Contributions - Police | \$ - | \$ 9,283.90 | \$ - | \$ (9,283.90) |
| 4050-3 Contributions General | \$ 3,518.78 | \$ - | \$ - | \$ - |
| 4062 MJF Fund | \$ - | \$ 70.00 | \$ 96.00 | \$ 26.00 |
| 4063 MTPF Fund | \$ - | \$ 3,668.18 | \$ 5,280.00 | \$ 1,611.82 |
| 4064 Fines & Forfeitures | \$ 81,326.09 | \$ 127,893.96 | \$ 160,564.68 | \$ 32,670.72 |
| 4066 MSF Fund | \$ - | \$ 3,579.25 | \$ 4,920.00 | \$ 1,340.75 |
| 4067 MTF Fund | \$ - | \$ 2,992.60 | \$ 4,200.00 | \$ 1,207.40 |
| 4068 Service Fee Retained by City | \$ 6,485.55 | \$ 2,000.00 | \$ 5,000.00 | \$ 3,000.00 |
| 4070 HCAD Ad Valorem | \$ 1,206,738.56 | \$ 1,230,745.94 | \$ 1,306,469.65 | \$ 75,723.71 |
| 4071 HCAD Interest and Sinking | \$ - | \$ - | \$ 459,769.00 | \$ 459,769.00 |
| 4090 Trinity Valley Electric | \$ 70,962.70 | \$ 79,655.45 | \$ 89,054.79 | \$ 9,399.34 |
| 4100 Misc. Revenue | \$ 6,052.48 | \$ 100.00 | \$ 3,500.00 | \$ 3,400.00 |
| 4110 Hotel Occupancy Tax | \$ 11,799.86 | \$ 37,000.00 | \$ 35,000.00 | \$ (2,000.00) |
| 4120 State Sales Tax - Rev. Sharing | \$ 173,136.70 | \$ 175,477.59 | \$ 190,000.00 | \$ 14,522.41 |
| 4121 State Mixed Beverage Sales Tax | \$ 1,443.14 | \$ 600.00 | \$ 1,000.00 | \$ 400.00 |
| 4122 Sales & Use Tax - Street Maint. | \$ 171,953.32 | \$ 175,477.59 | \$ 190,000.00 | \$ 14,522.41 |
| 4140 TU/Oncor Electric | \$ 18,184.00 | \$ 18,696.59 | \$ 18,801.00 | \$ 104.41 |
| 4150 Waste Services | \$ 23,671.47 | \$ 24,810.40 | \$ 30,000.00 | \$ 5,189.60 |
| 4160 Telephone Franchise Fees | \$ 15,318.54 | \$ 7,697.17 | \$ 8,000.00 | \$ 302.83 |
| 4301 LEOSE | \$ - | \$ - | \$ - | \$ - |
| 4800-A Interest Income - Ad Valorem | | \$ 13,841.65 | \$ 5,000.00 | \$ (8,841.65) |
| 4800-B Interest Income - Capitol Improvement | \$ - | \$ - | \$ 300.00 | \$ 300.00 |
| 4800-C Interest Income - Emergency Fund | | \$ 8,956.38 | \$ 10,612.49 | \$ 1,656.11 |
| 4800-D Interest Income - General Fund | \$ 9,370.47 | \$ 275.22 | \$ 250.00 | \$ (25.22) |
| 4800-E Interest Income - Hotel-Motel Tax | \$ - | \$ - | \$ 1,500.00 | \$ 1,500.00 |
| 4800-F Interest Income - Municipal Fund | \$ - | \$ 2,714.27 | \$ - | \$ (2,714.27) |
| 4800-G Interest Income - Municipal Truancy | \$ - | \$ - | \$ 250.00 | \$ 250.00 |
| 4800-H Interest Income - Public Funds MM 9 | \$ - | \$ 8,058.57 | \$ 7,000.00 | \$ (1,058.57) |
| 4800-I Interest Income - Public Funds MM 10 | \$ - | \$ - | \$ 2,500.00 | \$ 2,500.00 |
| 4800-J Interest Income - TexSTAR | \$ - | \$ 32,090.00 | \$ - | \$ (32,090.00) |
| All Generated Revenue Totals | \$ 1,941,879.73 | \$ 2,081,522.82 | \$ 2,661,235.59 | \$ 577,212.77 |

GENERAL FUND EXPENDITURE SUMMARY

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget | Proposed Budget vs. Previous FY Actual |
|---|----------------------|-------------------------|----------------------|---|
| 5020 - Advertising Expense | \$ 1,573.87 | \$ 4,200.00 | \$ 4,500.00 | \$ 300.00 |
| 5030-9 Animal Care | \$ 5,981.80 | \$ 11,405.00 | \$ 15,900.00 | \$ 4,495.00 |
| 5045 - Executive Auto Allowance | \$ - | \$ - | \$ 4,800.00 | \$ 4,800.00 |
| 5050 Auto Fuel | \$ 22,130.68 | \$ 21,659.00 | \$ 26,000.00 | \$ 4,341.00 |
| 5060 - Audit Fees | \$ 6,474.45 | \$ 15,892.50 | \$ 25,250.00 | \$ 9,357.50 |
| 5070 - Bank Charges | \$ 115.76 | \$ 1,430.00 | \$ 1,938.24 | \$ 508.24 |
| 5080 - Bond | \$ 124,139.20 | \$ 1,100.00 | \$ 1,000.00 | \$ (100.00) |
| 5096 - Property Abatements | \$ 4,250.00 | \$ 10,000.00 | \$ 20,000.00 | \$ 10,000.00 |
| Certification Pay | \$ - | \$ - | \$ 1,170.00 | \$ 1,170.00 |
| 5097 Computers, Software & Supplies | \$ - | \$ 8,460.00 | \$ 12,000.00 | \$ 3,540.00 |
| 5101 Contract Services - IT | \$ 28,998.91 | \$ 27,315.60 | \$ 27,000.00 | \$ (315.60) |
| 5102 - Contract Services - Accounting | \$ 200.00 | \$ 33,123.75 | \$ 35,217.00 | \$ 2,093.25 |
| 5103 - Contract Services - Bureau Veritas | \$ 39,298.44 | \$ 60,000.00 | \$ 110,000.00 | \$ 50,000.00 |
| 5104 - Contract Services - PD | \$ 200.00 | \$ - | \$ 37,300.00 | \$ 37,300.00 |
| 5110 Court Special Fund Accounts | \$ 951.08 | \$ - | \$ - | \$ - |
| 5120-4 Court Costs & Arrest Fees | \$ 20,291.51 | \$ 10,068.18 | \$ 12,000.00 | \$ 1,931.82 |
| 5121-1 Admin GO Bond | \$ 279,058.65 | \$ 275,000.00 | \$ 275,000.00 | \$ - |
| 5121-2 Admin CO Bond | \$ 166,432.50 | \$ 105,000.00 | \$ 105,000.00 | \$ - |
| 5140 - Dues & Subscriptions | \$ 9,243.52 | \$ 13,200.00 | \$ 24,250.00 | \$ 11,050.00 |
| 5150 - Election Expense | \$ 2,421.21 | \$ 2,941.19 | \$ 3,200.00 | \$ 258.81 |
| 5160 Employee Benefits - Retirement | \$ - | \$ 27,618.16 | \$ 34,937.25 | \$ 7,319.09 |
| 5170 Equipment Purchases | \$ 98,066.65 | \$ 2,948.92 | \$ 36,950.00 | \$ 34,001.08 |
| 5171 HOT | \$ 8,395.07 | \$ 11,500.00 | \$ 20,000.00 | \$ 8,500.00 |
| 5172 Contributions/Donations | \$ - | \$ - | \$ - | \$ - |
| 5174 Finance and Late Fees | \$ - | \$ - | \$ - | \$ - |
| 5190 Filing/Notary Fees | \$ - | \$ - | \$ 110.00 | \$ 110.00 |
| 5200 HCAD Collections | \$ 29,917.50 | \$ 28,770.96 | \$ 30,100.00 | \$ 1,329.04 |
| 5210 Investigation/Test Expense | \$ 120.00 | \$ 450.00 | \$ - | \$ (450.00) |
| 5215 Auto Insurance | \$ - | \$ - | \$ 17,997.48 | \$ 17,997.48 |
| 5220 Insurance Property & Liability | \$ 17,297.00 | \$ 24,027.50 | \$ 13,698.33 | \$ (10,329.17) |
| 5230 Insurance - Medical | \$ 90,921.91 | \$ 109,543.47 | \$ 152,072.30 | \$ 42,528.83 |
| 5230-1a Hospitalization | \$ 81,947.54 | \$ 98,537.51 | \$ 138,000.00 | \$ 39,462.49 |
| 5230-1b Dental & Vision | \$ 7,733.42 | \$ 8,813.75 | \$ 11,295.12 | \$ 2,481.37 |
| 5230-1c Life Insurance | \$ 1,240.00 | \$ 2,192.21 | \$ 2,777.18 | \$ 584.97 |
| 5250 Worker's Compensation | \$ 17,050.00 | \$ 20,150.00 | \$ 32,168.47 | \$ 12,018.47 |
| 5263 Interest Expense | \$ 10,905.75 | \$ 83,338.50 | \$ 79,768.75 | \$ (3,569.75) |
| 5265 Janitorial Supplies | \$ 5,857.26 | \$ 4,200.42 | \$ 4,800.00 | \$ 599.58 |
| 5270-4 MTF - Juror Fees | \$ - | \$ 100.00 | \$ - | \$ (100.00) |
| 5290 Lease Expense Equipment | \$ 12,515.38 | \$ 8,371.75 | \$ 8,302.56 | \$ (69.19) |
| 5300 Legal Fees | \$ 28,791.57 | \$ 24,311.69 | \$ 28,000.00 | \$ 3,688.31 |
| 5301 LEOSE | \$ - | \$ - | \$ - | \$ - |
| 5302 Marketing | \$ 64.60 | \$ 75.00 | \$ 6,370.00 | \$ 6,295.00 |

| | | | | |
|---|-----------------|-----------------|-----------------|---------------|
| 5320 Maintenance-Building | \$ 24,506.45 | \$ 5,300.00 | \$ 8,800.00 | \$ 3,500.00 |
| 5330 Maintenance - Equipment | \$ 7,182.70 | \$ 16,500.00 | \$ 11,750.00 | \$ (4,750.00) |
| 5335 Maintenance - Park | \$ - | \$ - | \$ 45,011.49 | \$ 45,011.49 |
| 5340 Maintenance-Vehicle | \$ 10,159.33 | \$ 15,896.00 | \$ 18,050.00 | \$ 2,154.00 |
| 5350-3 Maintenance - Road Materials | \$ 21,743.15 | \$ 35,000.00 | \$ 38,100.00 | \$ 3,100.00 |
| 5355 Meals | \$ 466.22 | \$ 410.00 | \$ 750.00 | \$ 340.00 |
| 5365 Misc. Expense | \$ - | \$ - | \$ - | \$ - |
| 5370 Office Supplies | \$ 7,942.85 | \$ 6,461.21 | \$ 6,250.00 | \$ (211.21) |
| 5380 Postage | \$ 2,435.88 | \$ 2,011.64 | \$ 2,500.00 | \$ 488.36 |
| 5390 Records Management | \$ 1,292.00 | \$ 5,600.00 | \$ 1,927.50 | \$ (3,672.50) |
| 5400 Printing | \$ 4,003.28 | \$ 2,890.14 | \$ 3,109.20 | \$ 219.06 |
| 5430 Salaries | \$ 671,432.84 | \$ 763,432.51 | \$ 941,482.71 | \$ 178,050.20 |
| 5460-1 Telephone and Internet | \$ 28,697.30 | \$ 17,017.58 | \$ 21,598.08 | \$ 4,580.50 |
| 5470 Travel Expense | \$ 4,373.43 | \$ 2,698.89 | \$ 5,670.00 | \$ 2,971.11 |
| 5480 Training/Education | \$ 6,906.14 | \$ 8,747.00 | \$ 9,780.00 | \$ 1,033.00 |
| 5490- Uniforms | \$ 4,872.61 | \$ 8,187.00 | \$ 3,400.00 | \$ (4,787.00) |
| 5500 Utilities - Electricity | \$ 11,550.53 | \$ 12,100.00 | \$ 13,400.00 | \$ 1,300.00 |
| 5510 Utilites - Water | \$ 2,699.34 | \$ 3,000.00 | \$ 3,200.00 | \$ 200.00 |
| 5530 Wrecker Fees | \$ - | \$ - | \$ - | \$ - |
| 5540 Website | \$ 974.76 | \$ 800.00 | \$ 1,000.00 | \$ 200.00 |
| 6500 Payroll Taxes | \$ 58,480.83 | \$ 38,476.37 | \$ 77,687.95 | \$ 39,211.58 |
| 7000-2a Vehicle Purchases & Payments | \$ - | \$ - | \$ 25,014.86 | \$ 25,014.86 |
| 7001-2a Vehicle Interest | \$ - | \$ - | \$ 10,952.38 | \$ 10,952.38 |
| 9990 GF Transfer to CIP Fund | \$ - | \$ - | \$ 200,000.00 | \$ 200,000.00 |
| 9999 - Neighborhood Infrastructure Reinvestment | \$ - | \$ - | \$ 5,000.00 | \$ 5,000.00 |
| General Fund Expense Total | \$ 1,901,383.91 | \$ 1,890,729.93 | \$ 2,661,234.55 | \$ 770,504.62 |

GENERAL FUND EXPENDITURE SUMMARY BY SUMMARY

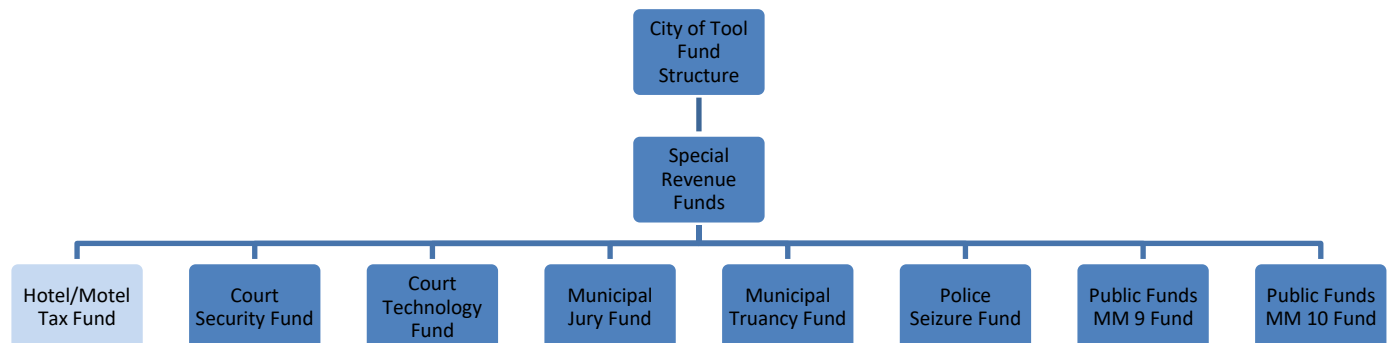
| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|-----------------------------|----------------------|-------------------------|----------------------|
| Administration | \$ 250,977.97 | \$ 265,172.27 | \$ 380,773.89 |
| Animal Control | \$ 7,249.10 | \$ 13,453.96 | \$ 23,349.04 |
| Building & Code Enforcement | \$ 94,625.53 | \$ 141,197.36 | \$ 302,782.94 |
| Maintenance | \$ 171,245.96 | \$ 233,933.85 | \$ 258,630.88 |
| Mayor & Council | \$ - | \$ 1,766.21 | \$ 10,200.00 |
| Multidepartmental | \$ 792,417.33 | \$ 631,034.94 | \$ 923,021.54 |
| Municipal Court | \$ 72,187.35 | \$ 75,258.25 | \$ 86,694.10 |
| Police | \$ 512,680.67 | \$ 528,913.09 | \$ 675,782.16 |
| General Fund Expense Total | \$ 1,901,383.91 | \$ 1,890,729.93 | \$ 2,661,234.55 |

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 used to expend the Fall Fest festivities and other tourism opportunities.



FUND BALANCE SUMMARY***HOTEL/MOTEL TAX FUND***

| Account Description | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|------------------------|----------------------|-------------------------|----------------------|
| | | | |
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - |
| | | | |
| REVENUE | \$ - | \$ - | \$ 35,000.00 |
| | | | |
| EXPENDITURES | \$ - | \$ - | \$ 25,000.00 |
| | | | |
| ENDING BALANCE | \$ - | \$ - | \$ 10,000.00 |

PROPOSED FY 2023-2024 REVENUE & EXPENDITURE DETAIL***HOTEL/MOTEL TAX FUND***

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|----------------------------|----------------------|-------------------------|----------------------|
| | | | |
| Revenues | | | |
| | | | |
| 4110 Hotel Occupancy Tax | \$ - | \$ - | \$ 35,000.00 |
| | | | |
| Net Revenue | \$ - | \$ - | \$ 35,000.00 |
| | | | |
| Expenditures | | | |
| | | | |
| 5171 - Events | \$ - | \$ - | \$ 20,000.00 |
| 5302 Marketing | \$ - | \$ - | \$ 5,000.00 |
| | | | |
| Net Expenditures | \$ - | \$ - | \$ 25,000.00 |
| | | | |
| Fiscal Year Ending Balance | \$ - | \$ - | \$ 10,000.00 |

INTEREST & SINKING

The Interest & Sinking Fund is the fund that is solely dedicated to paying off the City of Tool's current debt obligations. The current debt service is taken out of the General Fund, which is unique in local government.

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 Voter Approval 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.



PROPOSED FY 2023-2024 FUND BALANCE SUMMARY
INTEREST & SINKING FUND

| Account Description | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|-------------------------------|----------------------|-------------------------|----------------------|
| | | | |
| BEGINNING FUND BALANCE | \$ 1,322.84 | \$ 1,322.84 | \$ 1,322.84 |
| | | | |
| REVENUE | | | \$ 459,768.75 |
| | | | |
| EXPENDITURES | | | \$ 459,768.75 |
| | | | |
| ENDING BALANCE | \$ 1,322.84 | \$ 1,322.84 | \$ 1,322.84 |

PROPOSED FY 2023-2024 REVENUE & EXPENDITURE DETAIL
INTEREST & SINKING FUND

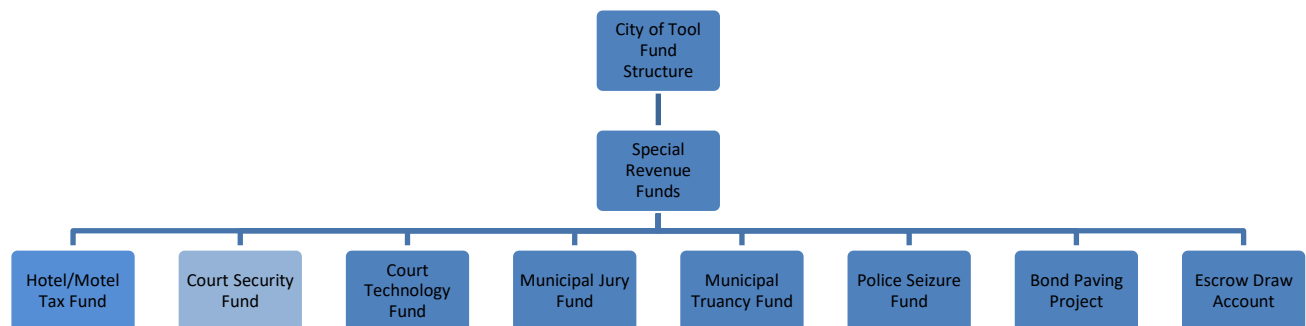
| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|-----------------------------------|----------------------|-------------------------|----------------------|
| | | | |
| Revenues | | | |
| | | | |
| 4071 - HCAD Interest & Sinking | \$ - | \$ - | \$ 459,768.75 |
| | | | |
| Net Revenue | \$ - | \$ - | \$ 459,768.75 |
| | | | |
| Expenditures | | | |
| | | | |
| 5121-1 Admin GO Bond | \$ - | \$ - | \$ 275,000.00 |
| 5121-2 Admin CO Bond | \$ - | \$ - | \$ 105,000.00 |
| 5263 Interest Expense | \$ - | \$ - | \$ 79,768.75 |
| | | | |
| Net Expenditures | \$ - | \$ - | \$ 459,768.75 |
| | | | |
| Fiscal Year Ending Balance | \$ - | \$ - | \$ - |

MUNICIPAL COURT BUILDING SECURITY

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

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

Last fiscal year, the Court Building Security Fund's only expense was for the window at the Court Clerk's desk in which you enter City Hall. Next year, any other Equipment Purchases will be expensed through the Security Fund.



FUND BALANCE SUMMARY
MUNICIPAL SECURITY FUND

| Account Description | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|-------------------------------|----------------------|-------------------------|----------------------|
| | | | |
| BEGINNING FUND BALANCE | \$ 19,038.55 | \$ 19,272.99 | \$ 16,961.29 |
| | | | |
| REVENUE | \$ 234.44 | \$ 3,575.99 | \$ 5,488.19 |
| | | | |
| EXPENDITURES | \$ - | \$ 5,887.69 | \$ - |
| | | | |
| ENDING BALANCE | \$ 19,272.99 | \$ 16,961.29 | \$ 22,449.48 |

PROPOSED FY 2023-2024 REVENUE & EXPENDITURE DETAIL
MUNICIPAL SECURITY FUND

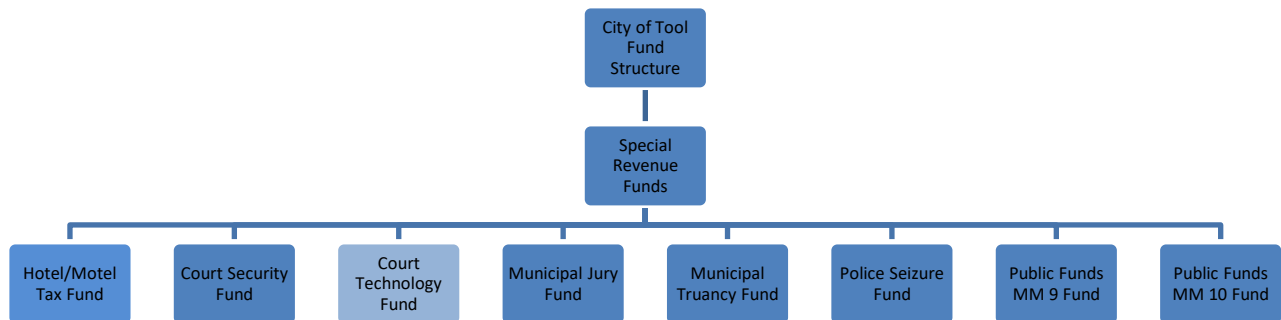
| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|--|----------------------|-------------------------|----------------------|
| | | | |
| Revenues | | | |
| | | | |
| Interest Income - Municipal Security | \$ 3.98 | \$ 1.95 | \$ 568.19 |
| 9991-4 - GF Transfer to Building Security Fund | \$ 230.46 | \$ 3,574.04 | \$ 4,920.00 |
| | | | |
| Net Revenue | \$ 234.44 | \$ 3,575.99 | \$ 5,488.19 |
| | | | |
| Expenditures | | | |
| | | | |
| 5170-4 MSF | \$ - | \$ 5,887.69 | \$ - |
| | | | |
| Net Expenditures | \$ - | \$ 5,887.69 | \$ - |
| | | | |
| Fiscal Year Ending Balance | \$ 234.44 | \$ (2,311.70) | \$ 5,488.19 |

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 22-23, this fund was used to pay for the integration of CopSync into the court for Case Management Software.

In the Fiscal Year 23'-24', the fund will be used to pay for the CopSync case management software as well as other court improvements.



FUND BALANCE SUMMARY
MUNICIPAL COURT TECHNOLOGY FUND

| Account Description | FY 21-22 ACTUAL | FY 22-23 BUDGET | FY 23-24 BUDGET |
|-------------------------------|--------------------|--------------------|--------------------|
| | | | |
| BEGINNING FUND BALANCE | \$ 4,927.85 | \$ 5,123.03 | \$ 6,886.25 |
| | | | |
| REVENUE | \$ 195.18 | \$ 2,953.36 | \$ 4,200.60 |
| | | | |
| EXPENDITURES | \$ - | \$ 1,190.14 | \$ 6,580.00 |
| | | | |
| ENDING BALANCE | \$ 5,123.03 | \$ 6,886.25 | \$ 4,506.85 |

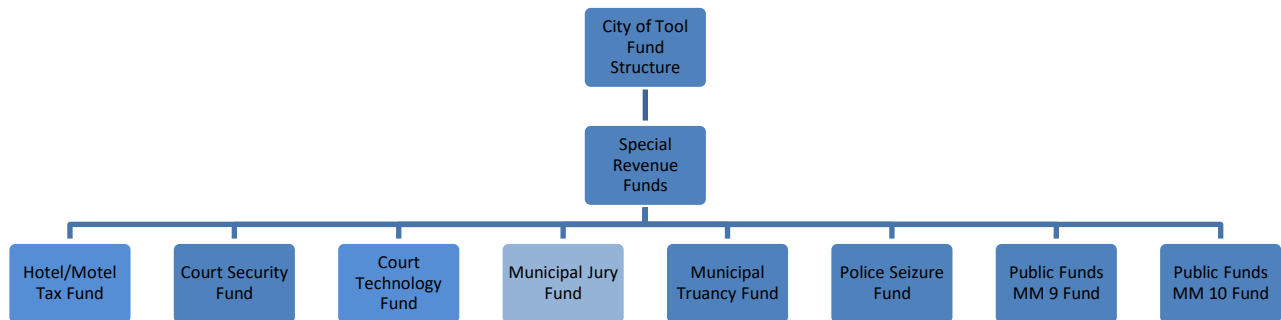
PROPOSED FY 2023-2024 REVENUE & EXPENDITURE DETAIL
MUNICIPAL TECHNOLOGY FUND

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|---|----------------------|-------------------------|----------------------|
| | | | |
| Revenues | | | |
| | | | |
| Interest Income | \$ 1.06 | \$ 0.60 | \$ 0.60 |
| 4067 Court Technology Fund | \$ 194.12 | \$ 2,952.76 | \$ 4,200.00 |
| | | | |
| Net Revenue | \$ 195.18 | \$ 2,953.36 | \$ 4,200.60 |
| | | | |
| Expenditures | | | |
| | | | |
| 5097-4 MTF - Computers, Software & Supplies | \$ - | \$ 750.00 | \$ 6,100.00 |
| 5140-4 MTF - Dues & Subscriptions | \$ - | \$ 350.00 | \$ 400.00 |
| 5400-4 MTF - Printing | \$ - | \$ 90.14 | \$ 80.00 |
| | | | |
| Net Expenditures | \$ - | \$ 1,190.14 | \$ 6,580.00 |
| | | | |
| Fiscal Year Ending Balance | \$ 195.18 | \$ 1,763.22 | \$ (2,379.40) |

MUNICIPAL JURY AND PREVENTION FUND

The Municipal Court Jury Fund is legislated by Section 134.154 of the Local Government Cod Code, eliciting the fund to be used by a municipality to fund juror reimbursements and otherwise finance jury services.

In the Fiscal Year 23'-24', the fund will be used to pay for juror fees, as related to a case in the court.



FUND BALANCE SUMMARY
MUNICIPAL COURT JURY FUND

| Account Description | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|------------------------|----------------------|-------------------------|----------------------|
| | | | |
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - |
| | | | |
| REVENUE | \$ - | \$ - | \$ 96.00 |
| | | | |
| EXPENDITURES | \$ - | \$ - | \$ 100.00 |
| | | | |
| ENDING BALANCE | \$ - | \$ - | \$ (4.00) |

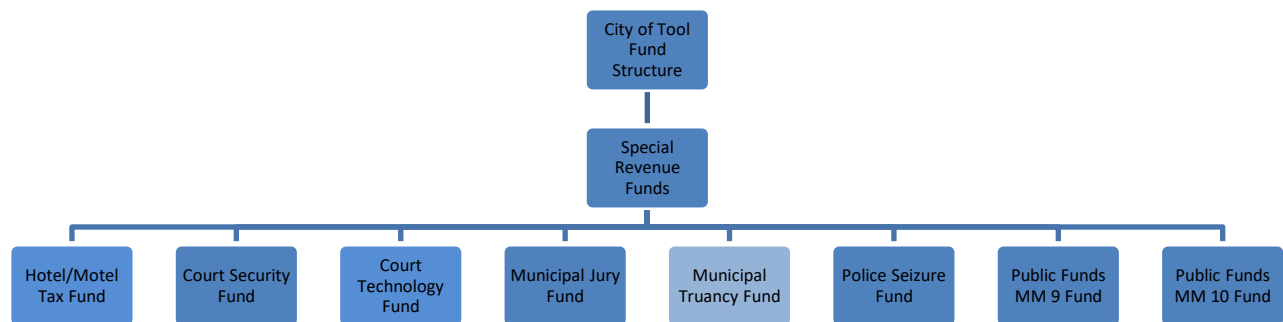
PROPOSED FY 2023-2024 REVENUE & EXPENDITURE DETAIL
MUNICIPAL COURT JURY FUND

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|----------------------------|----------------------|-------------------------|----------------------|
| | | | |
| Revenues | | | |
| | | | |
| 4062 - Jury Fund Income | \$ - | \$ - | \$ 96.00 |
| | | | |
| Net Revenue | \$ - | \$ - | \$ 96.00 |
| | | | |
| Expenditures | | | |
| | | | |
| 5270- MJF - Juror Fees | \$ - | \$ - | \$ 100.00 |
| | | | |
| Net Expenditures | \$ - | \$ - | \$ 100.00 |
| | | | |
| Fiscal Year Ending Balance | \$ - | \$ - | \$ (4.00) |

MUNICIPAL TRUANCY AND PREVENTION FUND

The Municipal Truancy and Prevention Fund is legislated by Section 134.156 of the Local Government Code. This fund may only be used to finance the salary, benefits, training, travel expenses, office supplies and other necessary expenses relating to the position of juvenile case manager. Money may not be used to supplement the income of an employee whose primary role is not juvenile case manager.

In the Fiscal Year 23'-24', there are no funded expenses.



FUND BALANCE SUMMARY
MUNICIPAL COURT TRUANCY & PREVENTION FUND

| Account Description | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|------------------------|----------------------|-------------------------|----------------------|
| | | | |
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - |
| | | | |
| REVENUE | \$ - | \$ - | \$ 5,280.00 |
| | | | |
| EXPENDITURES | \$ - | \$ - | \$ 2,000.00 |
| | | | |
| ENDING BALANCE | \$ - | \$ - | \$ 3,280.00 |

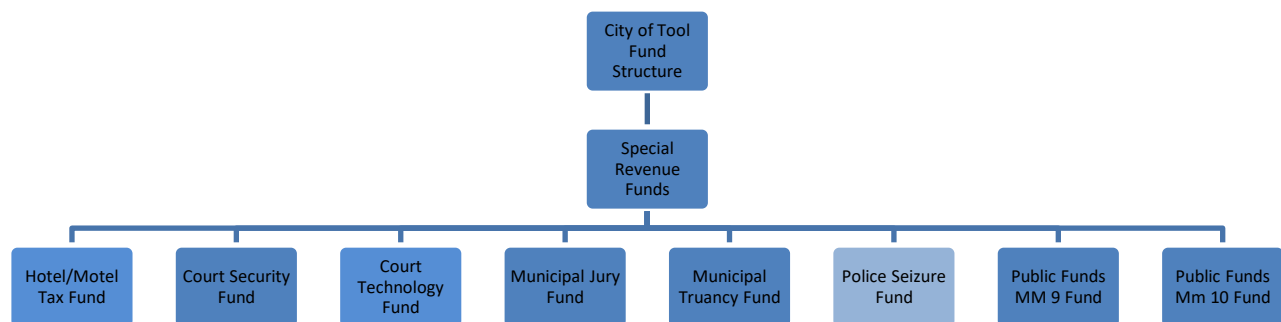
PROPOSED FY 2023-2024 REVENUE & EXPENDITURE DETAIL
MUNICIPAL COURT TRUANCY & PREVENTION FUND

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|--|----------------------|-------------------------|----------------------|
| | | | |
| Revenues | | | |
| | | | |
| 4063 - Truancy Fund Income | \$ - | \$ - | \$ 5,280.00 |
| | | | |
| Net Revenue | \$ - | \$ - | \$ 5,280.00 |
| | | | |
| Expenditures | | | |
| | | | |
| 5310 - MTPF - Public Awareness and Education | \$ - | \$ - | \$ 2,000.00 |
| | | | |
| Net Expenditures | \$ - | \$ - | \$ 2,000.00 |
| | | | |
| Fiscal Year Ending Balance | \$ - | \$ - | \$ 3,280.00 |

POLICE SEIZURE FUND

This Special Revenue Fund is sanctioned by Chapter 59 of the Code of Criminal Procedure. This fund allows for the Police Department to retain and/or keep records and proceeds of the commission of certain crimes.

The Chief of Police has the sole discretion to spend the funds, according to Section 59.06(d). That expense must be budgeted for and submitted to the City Council.



PROPOSED FY 2023-2024 FUND BALANCE SUMMARY

POLICE SEIZURE FUND

| Account Description | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|------------------------|----------------------|-------------------------|----------------------|
| | | | |
| BEGINNING FUND BALANCE | \$ 50.00 | \$ 14.03 | \$ 63.13 |
| | | | |
| REVENUE | \$ - | \$ 139.08 | \$ - |
| | | | |
| EXPENDITURES | \$ 35.97 | \$ 89.98 | \$ - |
| | | | |
| ENDING BALANCE | \$ 14.03 | \$ 63.13 | \$ 63.13 |

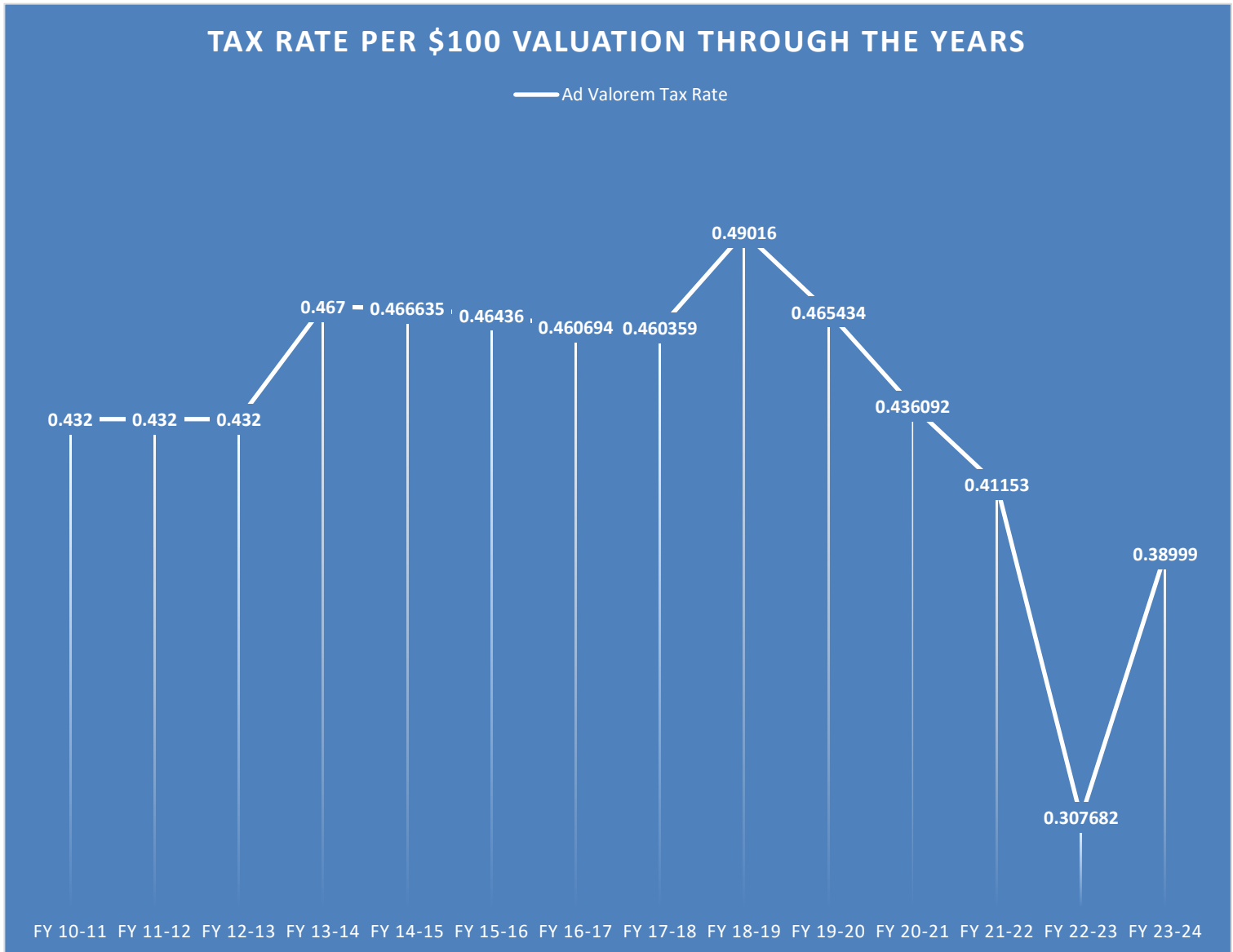
PROPOSED FY 2023-2024 REVENUE & EXPENDITURE DETAIL

POLICE SEIZURE FUND

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|----------------------------|----------------------|-------------------------|----------------------|
| | | | |
| Revenues | | | |
| | | | |
| 4069 - Misc. Revenue | \$ - | \$ 139.08 | \$ - |
| | | | |
| Net Revenue | \$ - | \$ 139.08 | \$ - |
| | | | |
| Expenditures | | | |
| | | | |
| Bank Charges | \$ 35.97 | \$ 89.98 | \$ - |
| | | | |
| Net Expenditures | \$ 35.97 | \$ 89.98 | \$ - |
| | | | |
| Fiscal Year Ending Balance | \$ (35.97) | \$ 49.10 | \$ - |

SECTION 3 – TAX RATE SUMMARIES

PROPERTY TAX RATES THROUGH THE YEARS



| Ad Valorem Tax Rate through the Years | |
|---------------------------------------|----------|
| FY 10-11 | 0.432 |
| FY 11-12 | 0.432 |
| 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 | .38999 |

The proposed tax rate for this year is .38999. This tax rate is a combination of this year's M&O (Maintenance and Operations) rate and the debt rate as well. This tax rate would be the second lowest tax rate in the last 14 years. The current M&O rate is .288472, which will cover all of the city's operating expenses. The current debt rate is .101518, in which will cover the city's debt obligations for the 2023-2024 Fiscal Year.

The City of Tool's average tax rate over the last 14 years is .43685, with the highest at .49016 in FY 2018-2019.

SECTION 4 – DEPARTMENTAL EXPENSE SUMMARIES

0 - MULTI-DEPARTMENTAL

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

This year, the Multi-Departmental budget will include those expenses, as well as any going towards the proposed Eight at Tool city park.

This department's expenses have generally stayed relatively steady year over year, sans the expense paid for Hayes Engineering in 5080, for the engineering for the park.

The Multi-Departmental Department has a 34.6% share of the General Fund Budget.

| Expenditures Summary through the Years | | | |
|--|---------------------|---------------------|---------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| General Expenses | \$800,812.40 | \$631,034.94 | \$923,021.54 |
| | | | |
| Total | \$800,812.40 | \$631,034.94 | \$923,021.54 |

FY22 - FY23 Expense Detail

MULTI-DEPARTMENTAL

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|---------------------------------------|----------------------|-------------------------|----------------------|
| 5080 - Bond | \$ 124,139.20 | \$ 1,100.00 | \$ 1,000.00 |
| 5097 Computers, Software & Supplies | \$ - | \$ - | \$ 1,500.00 |
| 5101 Contract Services - IT | \$ 28,998.91 | \$ 27,315.60 | \$ 27,000.00 |
| 5102 - Contract Services - Accounting | \$ 200.00 | \$ 33,123.75 | \$ 35,217.00 |
| 5121-1 Admin GO Bond | \$ 279,058.65 | \$ 275,000.00 | \$ 275,000.00 |
| 5121-2 Admin CO Bond | \$ 166,432.50 | \$ 105,000.00 | \$ 105,000.00 |
| 5140 Dues and Subscriptions | \$ - | \$ - | \$ 50.00 |
| 5170 Equipment Purchases | \$ - | \$ - | \$ 1,500.00 |
| 5171 HOT | \$ 8,395.07 | \$ - | \$ 20,000.00 |
| 5200 HCAD Collections | \$ 29,917.50 | \$ 28,770.96 | \$ 30,100.00 |
| 5215-0 Auto Insurance | \$ - | \$ - | \$ 8,006.82 |
| 5220 Insurance Property & Liability | \$ 17,297.00 | \$ 20,996.50 | \$ 13,698.33 |
| 5250 Worker's Compensation | \$ 17,050.00 | \$ 20,150.00 | \$ 32,168.47 |
| 5263 Interest Expense | \$ 10,905.75 | \$ 83,338.50 | \$ 79,768.75 |
| 5265 Janitorial Supplies | \$ 5,857.26 | \$ 4,200.42 | \$ 4,800.00 |
| 5302 Marketing | \$ - | \$ - | \$ 5,000.00 |
| 5320 Maintenance-Building | \$ 24,506.45 | \$ 5,300.00 | \$ 8,800.00 |
| 5335 Maintenance - Park | \$ - | \$ - | \$ 45,011.49 |
| 5460-10 Telephone and Internet | \$ 14,348.65 | \$ 10,839.21 | \$ 11,800.68 |
| 5500 Utilities - Electricity | \$ 11,550.53 | \$ 12,100.00 | \$ 13,400.00 |
| 5510 Utilites - Water | \$ 2,699.34 | \$ 3,000.00 | \$ 3,200.00 |
| 5540 Website | \$ 974.76 | \$ 800.00 | \$ 1,000.00 |
| 6506 Payroll Taxes | \$ 58,480.83 | \$ - | \$ - |
| 9990 GF Transfer to CIP Fund | \$ - | \$ - | \$ 200,000.00 |
| General Expenses | \$ 800,812.40 | \$ 631,034.94 | \$ 923,021.54 |
| Department Total | \$ 800,812.40 | \$ 631,034.94 | \$ 923,021.54 |

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 14.3% share of the General Fund Budget.

| Positional Breakdown through the Year | | | |
|--|----------|----------|----------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| City Administrator | 1 | 1 | 1 |
| City Secretary | 1 | 1 | 1 |
| City Controller | 0 | 0 | 1 |
| City Clerk | 1 | 1 | 1 |
| Total | 3 | 3 | 4 |

| Expenditures Summary through the Years | | | |
|---|---------------------|---------------------|---------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| Personnel Services | \$176,620.25 | \$180,875.97 | \$302,978.13 |
| General Expenses | \$75,357.72 | \$84,296.30 | \$77,795.76 |
| | | | |
| Total | \$250,979.97 | \$265,172.27 | \$380,773.89 |

FY23 - FY24 Expense Detail

ADMINISTRATION

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|---------------------------------------|----------------------|-------------------------|----------------------|
| 5045 - Executive Auto Allowance | \$ - | \$ - | \$ 4,800.00 |
| 5160-1 Employee Benefits - Retirement | \$ - | \$ 5,070.40 | \$ 8,756.61 |
| 5430-1 Salaries | \$ 154,597.71 | \$ 144,631.40 | \$ 242,859.89 |
| 5230-1 Insurance - Medical | \$ 21,022.54 | \$ 21,174.17 | \$ 27,309.48 |
| 5230-1a Hospitalization | \$ 20,111.11 | \$ 20,032.63 | \$ 25,200.00 |
| 5230-1b Dental & Vision | \$ 681.15 | \$ 768.67 | \$ 1,786.68 |
| 5230-1c Life Insurance | \$ 230.28 | \$ 372.87 | \$ 322.80 |
| 6500-1 Payroll Taxes | \$ - | \$ 10,000.00 | \$ 19,252.15 |
| Personnel Services | \$ 175,620.25 | \$ 180,875.97 | \$ 302,978.13 |
| 5020 - Advertising Expense | \$ 1,573.87 | \$ 4,200.00 | \$ 4,500.00 |
| 5050-1 Auto Fuel | \$ - | \$ 275.00 | \$ 500.00 |
| 5060 - Audit Fees | \$ 6,474.45 | \$ 15,892.50 | \$ 25,250.00 |
| 5070 - Bank Charges | \$ 115.76 | \$ 1,430.00 | \$ 1,938.24 |
| 5097-1 Computers, Software & Supplies | \$ - | \$ 710.00 | \$ 3,500.00 |
| 5140-1 Dues & Subscriptions | \$ 3,937.80 | \$ 3,700.00 | \$ 6,000.00 |
| 5150 - Election Expense | \$ 2,421.21 | \$ 2,941.19 | \$ 3,200.00 |
| 5170-1 Equipment Purchases | \$ - | \$ 6,296.11 | \$ - |
| 5171 Events | \$ 8,395.07 | \$ 11,500.00 | \$ - |
| 5190 Filing/Notary Fees | \$ - | \$ - | \$ 110.00 |
| 5290-1 Lease Expense Equipment | \$ 12,515.38 | \$ 8,371.75 | \$ 8,302.56 |
| 5300-1 Legal Fees | \$ 8,157.30 | \$ 14,411.69 | \$ 9,000.00 |
| 5302-Marketing | \$ 64.60 | \$ 75.00 | \$ 120.00 |
| 5330-1 Maintenance - Equipment | \$ 80.00 | \$ - | \$ - |
| 5340-1 Maintenance-Vehicle | \$ 57.00 | \$ 200.00 | \$ 300.00 |
| 5355-1 Meals | \$ 466.22 | \$ 410.00 | \$ 750.00 |
| 5370-1 Office Supplies | \$ 5,327.28 | \$ 3,500.00 | \$ 2,500.00 |
| 5380-1 Postage | \$ 2,435.88 | \$ 1,850.00 | \$ 300.00 |
| 5390-1 Records Management | \$ 1,292.00 | \$ 600.00 | \$ 1,200.00 |
| 5400-1 Printing | \$ 4,003.28 | \$ 2,800.00 | \$ 3,109.20 |
| 5460-1 Telephone and Internet | \$ 14,348.65 | \$ 1,633.06 | \$ 3,215.76 |
| 5470-1 Travel Expense | \$ 228.79 | \$ 500.00 | \$ 1,000.00 |
| 5480-1 Training/Education | \$ 3,463.18 | \$ 3,000.00 | \$ 3,000.00 |
| General Expenses | \$ 75,357.72 | \$ 84,296.30 | \$ 77,795.76 |
| Department Total | \$ 250,977.97 | \$ 265,172.27 | \$ 380,773.89 |

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.

This year, the department is undergoing a marked change in composition as the dispatch has been cut sizably to save costs. Dispatch will still be active during the daytime, but Henderson County will pick up the duties of our dispatch for free.

Other major changes this year on the expense side include Kologik (Copsync), Peacemaker Technologies for laptops, monthly payments for the three 2023 GMC Tahoe's and a fifth police officer.

The Police Department has a 25.3% share of the General Fund Budget.

| Positional Breakdown through the Year | | | |
|---------------------------------------|-----------|----------|------------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| Chief of Police | 1 | 1 | 1 |
| Sergeant | 1 | 1 | 1 |
| Patrol Officers | 4 | 3 | 4 |
| Dispatchers | 4 | 4 | 1.5 |
| Total | 10 | 9 | 7.5 |

| Expenditures Summary through the Years | | | |
|--|---------------------|---------------------|---------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| Personnel Services | \$399,168.50 | \$495,936.99 | \$538,774.16 |
| General Expenses | \$113,512,.17 | \$32,976.10 | \$137,008.00 |
| | | | |
| Total | \$512,680.67 | \$528,913.09 | \$675,782.16 |

FY23 - FY24 Expense Detail

TOOL POLICE DEPARTMENT

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|---------------------------------------|----------------------|-------------------------|----------------------|
| 5160-2 Employee Benefits-Retirement | \$ - | \$ 14,846.20 | \$ 15,989.68 |
| Certification Pay | \$ - | \$ - | \$ 1,170.00 |
| 5230-2 Insurance - Medical | \$ 45,651.01 | \$ 52,190.96 | \$ 67,765.46 |
| 5230-2a Hospitalization | \$ 40,014.91 | \$ 46,852.00 | \$ 61,200.00 |
| 5230-2b Dental & Vision | \$ 4,929.89 | \$ 4,575.94 | \$ 5,346.36 |
| 5230-2c Life Insurance | \$ 706.21 | \$ 763.02 | \$ 1,219.10 |
| 5430-2 Salaries | \$ 353,517.49 | \$ 413,002.46 | \$ 418,395.81 |
| 6500-2 Payroll Taxes | \$ - | \$ 15,897.37 | \$ 35,453.21 |
| | | | |
| Personnel Services | \$ 399,168.50 | \$ 495,936.99 | \$ 538,774.16 |
| | | | |
| 5050-2 Auto Fuel | \$ 15,736.74 | \$ 14,200.00 | \$ 17,000.00 |
| 5097-2 Computers, Software & Supplies | \$ - | \$ 7,000.00 | \$ 2,000.00 |
| 5104 - Contract Services - PD | \$ 200.00 | \$ - | \$ 37,300.00 |
| 5140-2 Dues & Subscriptions | \$ 5,160.72 | \$ 3,000.00 | \$ 200.00 |
| 5170-2 Equipment Purchases | \$ 76,466.63 | \$ (29,000.00) | \$ 10,000.00 |
| 5210 Investigation/Test Expense | \$ 120.00 | \$ 450.00 | \$ - |
| 5215 Auto Insurance | \$ - | \$ - | \$ 9,990.66 |
| 5220-2 Insurance Property-Liability | \$ - | \$ 3,031.00 | |
| 5330-2 Maintenance - Equipment | \$ 399.96 | \$ 8,200.00 | \$ 6,250.00 |
| 5340-2 Maintenance - Vehicle | \$ 8,312.11 | \$ 7,000.00 | \$ 7,000.00 |
| 5370-2 Office Supplies | \$ 1,361.14 | \$ 1,250.00 | \$ 1,300.00 |
| 5390-2 Records Management | \$ - | \$ 5,000.00 | \$ 727.50 |
| 5460-1 Telephone and Internet | \$ - | \$ 3,003.10 | \$ 4,122.60 |
| 5470-2 Travel Expense | \$ 1,317.26 | \$ 100.00 | \$ 1,150.00 |
| 5480-2 Training/Education | \$ 916.43 | \$ 2,742.00 | \$ 2,000.00 |
| 5490-2 Uniforms | \$ 3,521.18 | \$ 7,000.00 | \$ 2,000.00 |
| 7000-2a Vehicle Purchases & Payments | \$ - | \$ - | \$ 25,014.86 |
| 7001-2a Vehicle Interest | \$ - | \$ - | \$ 10,952.38 |
| | | | |
| General Expenses | \$ 113,512.17 | \$ 32,976.10 | \$ 137,008.00 |
| | | | |
| Department Total | \$ 512,680.67 | \$ 528,913.09 | \$ 675,782.16 |

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 being the focal point of maintenance of city right-of-ways and roadways.

The maintenance team has room for growth as we anticipate the vetting of the Eight at Tool proposed park. But those part-time services are currently not needed.

The Maintenance Department's expenses are relatively stable, with the increase in the road materials budget item (which scales to 1% of total sales tax) and the increase in salaries. These modest increases raise the department's overall number, but slightly as compared as other departments.

The Maintenance Department has a 9.7% share of the General Fund Budget.

| Positional Breakdown through the Year | | | |
|---------------------------------------|----------|----------|----------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| Dir. Of Maint. and Operations | 1 | 1 | 1 |
| Maint. Laborers | 2 | 2 | 2 |
| Total | 3 | 3 | 3 |

| Expenditures Summary through the Years | | | |
|--|---------------------|---------------------|---------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| Personnel Services | \$121,129.78 | \$158,226.90 | \$184,280.88 |
| General Expenses | \$50,116.18 | \$75,706.95 | \$74,350.00 |
| | | | |
| Total | \$171,245.96 | \$233,933.85 | \$258,630.88 |

FY23 - FY24 Expense Detail

MAINTENANCE

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|-------------------------------------|----------------------|-------------------------|----------------------|
| 5160-3 Employee Benefits-Retirement | \$ - | \$ 4,784.49 | \$ 5,317.72 |
| 5430-3 Salaries | \$ 102,777.31 | \$ 122,424.67 | \$ 139,207.32 |
| 5230-3 Insurance - Medical | \$ 18,352.47 | \$ 23,017.74 | \$ 27,819.48 |
| 5230-3a Hospitalization | \$ 16,637.61 | \$ 20,348.28 | \$ 25,200.00 |
| 5230-3b Dental & Vision | \$ 1,469.34 | \$ 1,857.96 | \$ 1,786.68 |
| 5230-3c Life Insurance | \$ 245.52 | \$ 811.50 | \$ 832.80 |
| 6500-3 Payroll Taxes | \$ - | \$ 8,000.00 | \$ 11,936.36 |
| Personnel Services | \$ 121,129.78 | \$ 158,226.90 | \$ 184,280.88 |
| 5050-3 Auto Fuel | \$ 4,745.58 | \$ 5,084.00 | \$ 6,000.00 |
| 5170-3 Equipment Purchases | \$ 15,271.22 | \$ 20,000.00 | \$ 20,000.00 |
| 5330-3 Maintenance-Equipment | \$ 6,702.74 | \$ 8,300.00 | \$ 5,500.00 |
| 5340-3 Maintenance - Vehicle | \$ 210.77 | \$ 5,386.00 | \$ 2,500.00 |
| 5350-3 Maintenance - Road Materials | \$ 21,743.15 | \$ 35,000.00 | \$ 38,100.00 |
| 5370-3 Office Supplies | \$ 410.86 | \$ 365.00 | \$ 420.00 |
| 5460-3 Telephone & Internet | \$ - | \$ 484.95 | \$ 630.00 |
| 5470-3 Travel Expense | \$ - | \$ 100.00 | \$ 150.00 |
| 5490-3 Uniforms | \$ 1,031.86 | \$ 987.00 | \$ 1,050.00 |
| General Expenses | \$ 50,116.18 | \$ 75,706.95 | \$ 74,350.00 |
| Department Total | \$ 171,245.96 | \$ 233,933.85 | \$ 258,630.88 |

4 - MUNICIPAL

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

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

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

The Municipal Court has a 3.2% share of the General Fund Budget.

| Positional Breakdown through the Year | | | |
|---------------------------------------|----------|----------|----------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| Court Clerk | 1 | 1 | 1 |
| Total | 1 | 1 | 1 |

| Expenditures Summary through the Years | | | |
|--|--------------------|--------------------|--------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| Personnel Services | \$29,034.46 | \$49,508.29 | \$59,454.10 |
| General Expenses | \$43,152.89 | \$25,749.96 | \$27,240.00 |
| | | | |
| Total | \$72,187.35 | \$75,258.25 | \$86,694.10 |

FY23 - FY24 Expense Detail

MUNICIPAL COURT

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|---|----------------------|-------------------------|----------------------|
| 5160-4 Employee Benefits-Retirement | \$ - | \$ 1,522.72 | \$ 1,644.72 |
| 5430-4 Salaries | \$ 25,422.45 | \$ 36,932.89 | \$ 43,055.40 |
| 5230-4 Insurance - Medical | \$ 3,612.01 | \$ 8,252.68 | \$ 11,031.24 |
| 5230-4a Hospitalization | \$ 3,155.35 | \$ 6,782.76 | \$ 9,600.00 |
| 5230-4b Dental & Vision | \$ 435.36 | \$ 1,230.06 | \$ 1,184.28 |
| 5230-4c Life Insurance | \$ 21.30 | \$ 239.86 | \$ 246.96 |
| 6500-4 Payroll Taxes | \$ - | \$ 2,800.00 | \$ 3,722.74 |
| Personnel Services | \$ 29,034.46 | \$ 49,508.29 | \$ 59,454.10 |
| 5097-4 Computers, Software & Supplies (MTF) | \$ - | \$ 750.00 | \$ - |
| 5110 Court Special Fund Accounts | \$ 951.08 | \$ - | \$ - |
| 5120-4 Court Costs & Arrest Fees | \$ 20,291.51 | \$ 10,068.18 | \$ 12,000.00 |
| 5140-4 Dues & Subscriptions (MTF) | \$ - | \$ 3,500.00 | \$ - |
| 5170-4 Equipment Purchases (MSF) | \$ - | \$ - | \$ - |
| 5270 Juror Fees (MJF) | \$ - | \$ 100.00 | \$ - |
| 5300-4 Legal Fees | \$ 20,634.27 | \$ 9,900.00 | \$ 12,500.00 |
| 5370-4 Office Supplies | \$ 624.10 | \$ 650.00 | \$ 1,000.00 |
| 5380-4 Postage | \$ - | \$ 161.64 | \$ 1,100.00 |
| 5400-4 Printing (MTF) | \$ - | \$ 90.14 | \$ - |
| 5470-4 Travel Expense | \$ 289.40 | \$ 315.00 | \$ 300.00 |
| 5480-4 Training/Education | \$ 362.53 | \$ 215.00 | \$ 340.00 |
| General Expenses | \$ 43,152.89 | \$ 25,749.96 | \$ 27,240.00 |
| Department Total | \$ 72,187.35 | \$ 75,258.25 | \$ 86,694.10 |

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.

This upcoming fiscal year, staff has proposed to City Council to add a full-time Code Enforcement Officer, to help clean up the more dilapidated areas of the city. The Code Enforcement Officer will be sent to training to begin writing citations and following up on warnings that are being corresponded to.

The Building and Code Enforcement Department has a 11.3% share of the General Fund Budget.

| Positional Breakdown through the Year | | | |
|---------------------------------------|----------|----------|----------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| Building Official | 1 | 1 | 1 |
| Code Enforcement Officer | 0 | 0 | 1 |
| Total | 1 | 1 | 2 |

| Expenditures Summary through the Years | | | |
|--|--------------------|---------------------|---------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| Personnel Services | \$37,401.76 | \$53,122.36 | \$125,462.94 |
| General Expenses | \$57,223.77 | \$88,075.00 | \$177,320.00 |
| | | | |
| Total | \$94,625.53 | \$141,197.36 | \$302,782.94 |

FY23 - FY24 Expense Detail

BUILDING & CODE ENFORCEMENT

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|---|----------------------|-------------------------|----------------------|
| | | | |
| 5160-8 Employee Benefits-Retirement | \$ - | \$ 1,394.35 | \$ 3,228.52 |
| 5430-8 Salaries | \$ 35,117.88 | \$ 45,041.09 | \$ 96,764.29 |
| 5230-8 Insurance - Medical | \$ 2,283.88 | \$ 4,907.92 | \$ 18,146.64 |
| 5230-8a Hospitalization | \$ 2,028.56 | \$ 4,521.84 | \$ 16,800.00 |
| 5230-8b Dental & Vision | \$ 217.68 | \$ 381.12 | \$ 1,191.12 |
| 5230-8c Life Insurance | \$ 37.64 | \$ 4.96 | \$ 155.52 |
| 6000-8 Payroll Taxes | \$ - | \$ 1,779.00 | \$ 7,323.49 |
| | | | |
| Personnel Services | \$ 37,401.76 | \$ 53,122.36 | \$ 125,462.94 |
| | | | |
| 5050-8 Auto Fuel | \$ 1,648.36 | \$ 2,100.00 | \$ 2,500.00 |
| 5096 - Property Abatements | \$ 4,250.00 | \$ 10,000.00 | \$ 20,000.00 |
| 5097-8 Computers, Software & Supplies | \$ - | \$ - | \$ 5,000.00 |
| 5103 - Contract Services - Bureau Veritas | \$ 39,298.44 | \$ 60,000.00 | \$ 110,000.00 |
| 5140-8 Dues & Subscriptions | \$ 145.00 | \$ 3,000.00 | \$ 18,000.00 |
| 5170-8 Equipment Purchases | \$ 5,807.50 | \$ 4,800.00 | \$ 5,000.00 |
| 5340-8 Maintenance-Vehicle | \$ 906.13 | \$ 2,600.00 | \$ 3,000.00 |
| 5370-8 Office Supplies | \$ 158.57 | \$ 315.00 | \$ 330.00 |
| 5380 -8 Postage | \$ - | \$ - | \$ 1,100.00 |
| 5460-8 Telephone and Internet | \$ - | \$ 900.00 | \$ 1,200.00 |
| 5470-8 Travel Expense | \$ 2,526.20 | \$ 1,520.00 | \$ 2,700.00 |
| 5480-8 Training/Education | \$ 2,164.00 | \$ 2,640.00 | \$ 3,240.00 |
| 5490-8 Uniforms | \$ 319.57 | \$ 200.00 | \$ 250.00 |
| 9999 - Neighborhood Infrastructure Reinvestment | \$ - | \$ - | \$ 5,000.00 |
| | | | |
| General Expenses | \$ 57,223.77 | \$ 88,075.00 | \$ 177,320.00 |
| | | | |
| Department Total | \$ 94,625.53 | \$ 141,197.36 | \$ 302,782.94 |

9 – ANIMAL CONTROL

The Animal Control Budget is an excerpt from 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 relative to the department will be isolated to the Animal Control Department.

The biggest expense year over year will be the Animal Care and also the Maintenance of the proposed Code Enforcement vehicle. In June 2023, the City Council approved a contract with the Humane Society of Cedar Creek Lake, in the amount of \$15,000. This should be a steady expense as the price per dog taken has risen significantly over the past year. This locks in the rate of \$250 per animal for the majority of FY 23-24.

The Maintenance Department has less than a 1% share of the General Fund Budget.

| Expenditures Summary through the Years | | | |
|--|-------------------|--------------------|--------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| General Expenses | \$7,249.10 | \$13,453.96 | \$23,249.04 |
| | | | |
| Total | \$7,249.10 | \$13,453.96 | \$23,249.04 |

FY23 - FY24 Expense Detail

ANIMAL CONTROL

| | FY 2021-22 Actual | FY 2022-23 Projected | FY 2023-24 Budget |
|-----------------------------|----------------------|-------------------------|----------------------|
| 5030-9 Animal Care | \$ 5,981.80 | \$ 11,405.00 | \$ 15,900.00 |
| 5170-9 Equipment Purchases | \$ 521.30 | \$ 852.81 | \$ 450.00 |
| 5340-9 Maintenance-Vehicle | \$ 673.32 | \$ 710.00 | \$ 5,250.00 |
| 5370-9 Office Supplies | \$ 60.90 | \$ 140.00 | \$ 300.00 |
| 5460-9 Telephone & Internet | \$ - | \$ 157.26 | \$ 629.04 |
| 5470-9 Travel Expense | \$ 11.78 | \$ 38.89 | \$ 120.00 |
| 5480-9 Training/Education | | \$ 150.00 | \$ 600.00 |
| 5490-9 Uniforms | \$ - | \$ - | \$ 100.00 |
| | | | |
| General Expenses | \$ 7,249.10 | \$ 13,453.96 | \$ 23,349.04 |
| | | | |
| Department Total | \$ 7,249.10 | \$ 13,453.96 | \$ 23,349.04 |

10 - MAYOR/COUNCIL

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

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

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

| Expenditures Summary through the Years | | | |
|--|---------------|-------------------|--------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 |
| Personnel Services | \$0.00 | \$1,400.00 | \$1,200.00 |
| General Expenses | \$0.00 | \$366.21 | \$9,000.00 |
| | | | |
| Total | \$0.00 | \$1,766.21 | \$10,200.00 |

FY23 - FY24 Expense Detail

MAYOR & CITY COUNCIL

| | FY 2021-22 | FY 2022-23 | FY 2023-24 |
|-----------------------------------|------------|-------------|--------------|
| | Actual | Projected | Budget |
| | | | |
| 5430-6 Salaries | \$ - | \$ 1,400.00 | \$ 1,200.00 |
| | | | |
| Personnel Services | \$ - | \$ 1,400.00 | \$ 1,200.00 |
| | | | |
| 5140-6 Dues & Subscriptions | \$ - | \$ - | \$ - |
| 5300-6 Legal Fees | \$ - | \$ - | \$ 6,500.00 |
| 5302-6 Marketing | \$ - | \$ - | \$ 1,250.00 |
| 5355-6 Meals | \$ - | \$ - | \$ - |
| 5370-6 Office Supplies | \$ - | \$ 241.21 | \$ 400.00 |
| 5470-6 Travel Expense | \$ - | \$ 125.00 | \$ 250.00 |
| 5480-6 Training/Education Expense | \$ - | \$ - | \$ 600.00 |
| | | | |
| General Expenses | \$ - | \$ 366.21 | \$ 9,000.00 |
| | | | |
| Department Total | \$ - | \$ 1,766.21 | \$ 10,200.00 |

SECTION 5 – DEBT SERVICE SCHEDULE

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2020



BOND DEBT SERVICE

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

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

| Period Ending | Principal | Coupon | Interest | Debt Service | Annual Debt Service |
|------------------|-----------|--------|-----------|--------------|------------------------|
| 02/15/2021 | 255,000 | 1.310% | 19,003.73 | 274,003.73 | 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 – CAPITOL 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 fund is accounting for the maintenance of City Hall, drainage improvements, Emergency Fund expenditures, equipment purchases and other quality improvements for the City of Tool. Staff is requesting the City Council looks at creating an ordinance to detail any expenditures to come out of the fund.

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 23-24 SALARIES

This budget, each employee will receive a pay raise, in accordance with the Salary Range Schedule, which shall come into effect this fiscal year for the City of Tool. Also, there is an addition of three positions as listed:

City Controller: Currently, the city employs a contractor for the city's more complex financial services like bank reconciliations, contract review, monthly reporting, etc. A full-time City Controller will do the same duties and obligations, reporting directly to the City Administrator.

Code Enforcement Officer: The addition of the Code Enforcement Officer will be another headway towards the City Council's efforts to help maintain a clean image of the City of Tool. This person will split the duties of the Building Official. The Code Enforcement Officer will be report directly to the Building Official.

Patrol Officer: This patrol officer will be responsible for the shift that is currently occupied by the Police Sergeant. The fifth officer will make the same hourly rate as the officers that are currently on staff with the city. This officer will report directly to the Chief of Police.

| Department / Position | PAY | Annual Salary | Certifications | Holiday (Hours) | Holiday | Longevity | Overtime | Overtime Rate | PTO Cash In | Overtime Total | Cumulative Annual Total |
|---|----------|--------------------|----------------------|-----------------|--------------------|------------------|----------|---------------|-------------|-----------------|-------------------------|
| Administration | | | | | | | | | | | |
| City Administrator | Salary | \$ 80,000.00 | | | | \$ 300.00 | | | | \$ - | \$ 80,300.00 |
| City Controller (26C) | Salary | \$ 70,709.75 | | | | \$ 150.00 | | | | \$ - | \$ 70,859.75 |
| City Secretary (18) | Salary | \$ 53,652.00 | \$ 2,167.54 | | | \$ 300.00 | | | | \$ - | \$ 56,119.54 |
| City Clerk (3) | \$ 16.56 | \$ 34,437.00 | | | | \$ 150.00 | 40 | \$ 24.84 | | \$ 993.60 | \$ 35,580.60 |
| | | \$ 238,798.75 | \$ 2,167.54 | \$ - | | \$ 900.00 | | | | \$ 993.60 | \$ 242,859.89 |
| Judicial | | | | | | | | | | | |
| Court Clerk (5G) | Salary | \$ 41,143.22 | \$ 1,662.18 | | | \$ 300.00 | | \$ 0.00 | | | \$ 43,105.40 |
| | | \$ 41,143.22 | \$ 1,662.18 | \$ - | | \$ 300.00 | | \$ 0.00 | | \$ 0.00 | \$ 43,105.40 |
| Code Enforcement | | | | | | | | | | | |
| Building Official (14E) | Salary | \$ 51,598.46 | \$ 2,084.58 | | | \$ 150.00 | | \$ 0.00 | | | \$ 53,833.04 |
| Code Enforcement Officer (9C) | Salary | \$ 42,781.25 | | | | \$ 150.00 | | \$ 0.00 | | | \$ 42,931.25 |
| | | \$ 94,379.71 | \$ 2,084.58 | \$ - | | \$ 300.00 | | 0 | \$ - | \$ 0.00 | \$ 96,764.29 |
| Maintenance | | | | | | | | | | | |
| Director of Maint. and Operations (12N) | Salary | \$ 58,124.33 | | | | \$ 2390.00 | | \$ 0.00 | \$ 558.89 | \$ - | \$ 61,073.22 |
| Senior Laborer (4D) | \$ 18.10 | \$ 37,641.05 | | | | \$ 300.00 | 40 | \$ 27.15 | | \$ 1,086.00 | \$ 39,027.05 |
| Maint Laborer (4D) | \$ 18.10 | \$ 37,641.05 | | | | \$ 300.00 | 40 | \$ 27.15 | | \$ 1,086.00 | \$ 39,027.05 |
| | | \$ 133,406.43 | \$ 0.00 | \$ - | | \$ 2,990.00 | | | \$ 558.89 | \$ 2,172.00 | \$ 139,127.32 |
| Police (Officers) | | | | | | | | | | | |
| Chief | Salary | \$ 80,000.00 | \$ 390.00 | | | \$ 150.00 | 0 | \$ - | | \$ - | \$ 80,540.00 |
| Sergeant (16F) | Salary | \$ 55,819.54 | \$ 520.00 | | | \$ 150.00 | 0 | \$ - | | \$ - | \$ 56,489.54 |
| Patrol 1 (14) | \$ 22.92 | \$ 47,669.00 | \$ 260.00 | 156 | \$ 3,575.52 | \$ 150.00 | 50 | \$ 34.38 | | \$ 1,719.00 | \$ 53,373.52 |
| Patrol 2 (14) | \$ 22.92 | \$ 47,669.00 | \$ 0.00 | 156 | \$ 3,575.52 | \$ 150.00 | 50 | \$ 34.38 | | \$ 1,719.00 | \$ 53,113.52 |
| Patrol 3 (14) | \$ 22.92 | \$ 47,669.00 | \$ 0.00 | 156 | \$ 3,575.52 | \$ 150.00 | 50 | \$ 34.38 | | \$ 1,719.00 | \$ 53,113.52 |
| Patrol 4 (14) | \$ 22.92 | \$ 47,669.00 | \$ 0.00 | 156 | \$ 3,575.52 | \$ 150.00 | 50 | \$ 34.38 | | \$ 1,719.00 | \$ 53,113.52 |
| | | \$ 326,495.54 | \$ 1,170.00 | 624 | \$ 14,302.08 | \$ 900.00 | | | \$ - | \$ 6,348.00 | \$ 349,743.62 |
| Police (Dispatch) | | | | | | | | | | | |
| Dispatch Supervisor (1E) | \$ 16.89 | \$ 35,135.90 | | 156 | \$ 2,634.84 | \$ 1120.00 | 144 | \$ 25.34 | \$ 337.85 | \$ 1,013.40 | \$ 40,241.99 |
| Dispatcher (1) | \$ 15.61 | \$ 25,975.04 | | 156 | \$ 2,435.16 | \$ 0.00 | 0 | \$ 23.42 | | \$ - | \$ 28,410.20 |
| | | \$ 61,110.94 | \$ 0.00 | 312 | \$ 5,401.44 | \$ 1,120.00 | | | \$ - | \$ 13,260.96 | \$ 68,652.19 |
| Salaries Summary | | | | | | | | | | | |
| | | Base Salary | Certification | | Holiday Pay | Longevity | | | | Overtime | Total Salaries |
| | | \$ 895,334.59 | \$ 7,084.30 | | \$ 19,703.52 | \$ 6,510.00 | | | | \$ 22,774.56 | \$ 940,252.70 |
| End Date: 9/30/23 | | | | | | | | | | | |
| Full Time Longevity Compensation | | | | | | | | | | | |
| < 12 Months | | | | | | | | | | | |
| 12-36 Months | | | | | | | | | | | |
| > 36 months | | | | | | | | | | | |

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 | \$38,759 | | \$ 51,141.68 | 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 | \$ 3,229.93 | | \$ 4,261.81 | Monthly | \$ 3,856.70 | | \$ 5,088.83 | Monthly | \$ 4,605.10 | | \$ 6,076.33 | Monthly | \$ 5,498.73 | | \$ 7,245.56 |
| Biweekly | \$ 1,248.47 | | \$ 1,647.33 | Biweekly | \$ 1,490.73 | | \$ 1,966.99 | Biweekly | \$ 1,780.02 | | \$ 2,348.69 | Biweekly | \$ 2,125.43 | | \$ 2,804.46 | Biweekly | \$ 2,537.88 | | \$ 3,344.11 |
| Hourly | \$ 15.61 | | \$ 20.59 | Hourly | \$ 18.63 | | \$ 24.59 | Hourly | \$ 22.25 | | \$ 29.36 | Hourly | \$ 26.57 | | \$ 35.06 | Hourly | \$ 31.72 | | \$ 41.80 |
| | | | | | | | | | | | | | | | | | | | |
| 2 | \$33,434 | | \$ 44,115.45 | 8 | \$39,922 | | \$ 52,676.23 | 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 | \$ 3,326.82 | | \$ 4,389.69 | 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 | \$ 1,535.46 | | \$ 2,026.01 | Biweekly | \$ 1,833.42 | | \$ 2,419.16 | Biweekly | \$ 2,189.19 | | \$ 2,888.59 | Biweekly | \$ 2,614.01 | | \$ 3,449.12 |
| Hourly | \$ 16.07 | | \$ 21.21 | Hourly | \$ 19.19 | | \$ 25.33 | Hourly | \$ 22.92 | | \$ 30.24 | Hourly | \$ 27.36 | | \$ 36.11 | Hourly | \$ 32.68 | | \$ 43.11 |
| | | | | | | | | | | | | | | | | | | | |
| 3 | \$34,437 | | \$ 45,438.89 | 9 | \$41,120 | | \$ 54,256.97 | 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 | \$ 3,426.63 | | \$ 4,521.41 | 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 | \$ 1,581.52 | | \$ 2,086.81 | 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 | \$ 19.77 | | \$ 26.09 | Hourly | \$ 23.61 | | \$ 31.15 | Hourly | \$ 28.19 | | \$ 37.28 | Hourly | \$ 33.66 | | \$ 44.41 |
| | | | | | | | | | | | | | | | | | | | |
| 4 | \$35,470 | | \$ 46,801.91 | 10 | \$42,353 | | \$ 53,883.88 | 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 | \$ 3,529.43 | | \$ 4,490.32 | 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 | \$ 1,628.97 | | \$ 2,072.46 | 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 | \$ 20.36 | | \$ 25.91 | Hourly | \$ 24.31 | | \$ 32.08 | Hourly | \$ 29.03 | | \$ 38.31 | Hourly | \$ 34.67 | | \$ 45.74 |
| | | | | | | | | | | | | | | | | | | | |
| 5 | \$36,534 | | \$ 48,205.84 | 11 | \$43,624 | | \$ 57,560.94 | 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 | \$ 3,635.31 | | \$ 4,796.75 | 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 | \$ 1,677.84 | | \$ 2,213.88 | 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 | \$ 20.97 | | \$ 27.67 | Hourly | \$ 25.04 | | \$ 33.04 | Hourly | \$ 29.90 | | \$ 39.46 | Hourly | \$ 35.71 | | \$ 47.11 |
| | | | | | | | | | | | | | | | | | | | |
| 6 | \$37,630 | | \$ 49,651.99 | 12 | \$44,932 | | \$ 59,286.82 | 18 | \$53,652 | | \$ 70,792.67 | 24 | \$64,063 | | \$ 84,529.77 | 30 | \$76,494 | | \$ 100,932.21 |
| Monthly | \$ 3,135.85 | | \$ 4,137.67 | Monthly | \$ 3,744.37 | | \$ 4,940.57 | Monthly | \$ 4,470.97 | | \$ 5,899.39 | Monthly | \$ 5,338.57 | | \$ 7,044.15 | Monthly | \$ 6,374.54 | | \$ 8,411.02 |
| Biweekly | \$ 1,447.32 | | \$ 1,909.69 | Biweekly | \$ 1,728.17 | | \$ 2,280.26 | Biweekly | \$ 2,063.53 | | \$ 2,722.80 | Biweekly | \$ 2,463.96 | | \$ 3,251.15 | Biweekly | \$ 2,942.09 | | \$ 3,882.01 |
| Hourly | \$ 18.09 | | \$ 23.87 | Hourly | \$ 21.60 | | \$ 28.50 | 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 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 \$160,000 for this fiscal year. The additions of a fourth police officer, Code Enforcement Officer and City Controller on a full-time basis. Staff believes these additions will help move the city in a new direction with more professional and administrative support for all departments.

Salary Projections Schedule

| Position: | FY 22-23' | FY 23-24' | FY 24-25' |
|---------------------------------------|----------------------|----------------------|----------------------|
| City Administrator | \$ 60,150.00 | \$ 80,300.00 | \$ 85,300.00 |
| City Controller | | \$ 70,859.75 | \$ 72,123.94 |
| City Secretary | \$ 48,030.31 | \$ 56,119.54 | \$ 58,074.65 |
| City Clerk | \$ 33,546.94 | \$ 35,580.60 | \$ 36,439.14 |
| | | | |
| Court Clerk | \$ 41,150.00 | \$ 43,105.40 | \$ 43,961.51 |
| | | | |
| Building Official | \$ 46,490.11 | \$ 53,833.04 | \$ 55,851.83 |
| Code Enforcement Officer | \$ - | \$ 42,931.25 | \$ 43,636.87 |
| | | | |
| Director of Maintenance and Operation | \$ 50,459.31 | \$ 61,073.22 | \$ 61,686.82 |
| Senior Laborer | \$ 38,745.82 | \$ 39,027.05 | \$ 39,801.47 |
| Maintenance Laborer | \$ 33,219.54 | \$ 39,027.05 | \$ 39,921.47 |
| | | | |
| Chief of Police | \$ 69,330.00 | \$ 80,540.00 | \$ 83,300.00 |
| Sergeant | \$ 49,900.31 | \$ 56,489.54 | \$ 57,235.93 |
| Patrol Officer 1 | \$ 49,462.19 | \$ 53,373.52 | \$ 53,263.52 |
| Patrol Officer 2 | \$ 48,662.19 | \$ 53,113.52 | \$ 53,263.52 |
| Patrol Officer 3 | \$ 48,662.19 | \$ 53,113.52 | \$ 53,263.52 |
| Patrol Officer 4 | \$ - | \$ 53,113.52 | \$ 53,263.52 |
| | | | |
| Dispatch Supervisor | \$ 39,698.86 | \$ 40,241.99 | \$ 40,800.30 |
| Dispatcher 1 | \$ 36,038.60 | \$ 28,410.20 | \$ 28,974.40 |
| Dispatcher 1 | \$ 36,038.60 | \$ - | \$ - |
| Dispatcher 1 | \$ 36,038.60 | \$ - | \$ - |
| | | | |
| Total for Year: | \$ 765,623.57 | \$ 940,252.71 | \$ 960,162.41 |

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.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Tool

903-432-3522

Taxing Unit Name

Phone (area code and number)

701 N. Tool Dr., Tool, TX 75143

tooltexas.org

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 1. | 2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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 | \$ 394,235,718 |
| 2. | 2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 0 |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 394,235,718 |
| 4. | 2022 total adopted tax rate. | \$ 0.307682 /\$100 |
| 5. | 2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. <div style="margin-left: 20px;"> A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: - \$ 0 C. 2022 value loss. Subtract B from A.³ </div> | \$ 0 |
| 6. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. 2022 ARB certified value: \$ 449,622 B. 2022 disputed value: - \$ 449,622 C. 2022 undisputed value. Subtract B from A.⁴ </div> | \$ 0 |
| 7. | 2022 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. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 394,235,718 |
| 9. | 2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | 2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 57,386 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 619,611 C. Value loss. Add A and B. ⁶ | \$ 676,997 |
| 11. | 2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 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. | \$ 676,997 |
| 13. | 2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 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. | 2022 total value. Subtract Line 12 and Line 13 from Line 8. | \$ 393,558,721 |
| 15. | Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 1,210,909 |
| 16. | Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹ | \$ 2,523 |
| 17. | Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 1,213,432 |
| 18. | Total 2023 taxable value on the 2023 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: \$ 442,147,029 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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D. | \$ 442,147,029 |

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. | 2023 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 \$ 10,746,024 | |
| B. | 2023 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. | \$ 10,746,024 |
| 20. | 2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ 0 |
| 21. | 2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 452,893,053 |
| 22. | Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸ | \$ 0 |
| 23. | Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹ | \$ 17,061,774 |
| 24. | Total adjustments to the 2023 taxable value. Add Lines 22 and 23. | \$ 17,061,774 |
| 25. | Adjusted 2023 taxable value. Subtract Line 24 from Line 21. | \$ 435,831,279 |
| 26. | 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.278417 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹ | \$ _____ /\$100 |

SECTION 2: Voter-Approval Tax Rate

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

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

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 28. | 2022 M&O tax rate. Enter the 2022 M&O tax rate. | \$ 0.307682 /\$100 |
| 29. | 2022 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> . | \$ 394,235,718 |

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)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 30. | Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ 1,212.992 |
| 31. | Adjusted 2022 levy for calculating NNR M&O rate. | |
| | A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ 2,523 | |
| | B. 2022 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 2023 captured appraised value in Line 18D, enter 0. - \$ 0 | |
| | C. 2022 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. +/- \$ 0 | |
| | D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 2,523 | |
| | E. Add Line 30 to 31D. | \$ 1,215,515 |
| 32. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 435,831,279 |
| 33. | 2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.278895 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0. | |
| | A. 2023 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. \$ 0 | |
| | B. 2022 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. - \$ 0 | |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100 | |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0. | |
| | A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0 | |
| | B. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0 | |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100 | |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0 /\$100 |

²³ (Reserved for expansion)²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|----------------------------|
| 36. | Rate adjustment for county indigent defense compensation.²⁵ If not applicable or less than zero, enter 0. <p>A. 2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> / \$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> / \$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ <u>0</u> / \$100 |
| 37. | Rate adjustment for county hospital expenditures.²⁶ If not applicable or less than zero, enter 0. <p>A. 2023 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, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 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, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> / \$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> / \$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ <u>0</u> / \$100 |
| 38. | 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. <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> / \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ <u>0</u> / \$100 |
| 39. | Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ <u>0.278895</u> / \$100 |
| 40. | Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> / \$100</p> <p>C. Add Line 40B to Line 39.</p> | \$ <u>0.278895</u> / \$100 |
| 41. | 2023 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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. | \$ <u>0.288656</u> / \$100 |

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| D41. | Disaster Line 41 (D41): 2023 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 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 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). | \$ 0 /\$100 |
| 42. | Total 2023 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: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. 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. ²⁸ Enter debt amount \$ 459,769 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. | \$ 459,769 |
| 43. | Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 0 |
| 44. | Adjusted 2023 debt. Subtract Line 43 from Line 42E. | \$ 459,769 |
| 45. | 2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2022 actual collection rate. 94.00 % C. Enter the 2021 actual collection rate. 97.90 % D. Enter the 2020 actual collection rate. 97.47 % 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%. ³¹ | 100.00 % |
| 46. | 2023 debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 459,769 |
| 47. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 452,893,053 |
| 48. | 2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.101518 /\$100 |
| 49. | 2023 voter-approval tax rate. Add Lines 41 and 48. | \$ 0.390174 /\$100 |
| D49. | Disaster Line 49 (D49): 2023 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 D41. Add Line D41 and 48. | \$ /\$100 |

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------|
| 50. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate. | \$ 0 / \$100 |

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

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

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

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|---------------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0. | \$ 0 |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 0 |
| 53. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 452,893,053 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0 / \$100 |
| 55. | 2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.278417 / \$100 |
| 56. | 2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022. | \$ 0.278417 / \$100 |
| 57. | 2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.390174 / \$100 |
| 58. | 2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.390174 / \$100 |

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|---------------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ | \$ 0 |
| 60. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 452,893,053 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ 0 / \$100 |
| 62. | 2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | \$ 0.390174 / \$100 |

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(f)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(f)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------------|---|--------------------|
| 63. | Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate. | |
| | A. Voter-approval tax rate (Line 67)..... | \$ 0.307682 /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ 0.000000 /\$100 |
| | C. Subtract B from A..... | \$ 0.307682 /\$100 |
| | D. Adopted Tax Rate..... | \$ 0.307682 /\$100 |
| | E. Subtract D from C..... | \$ 0.000000 /\$100 |
| 64. | Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. | |
| | A. Voter-approval tax rate (Line 67)..... | \$ 0.411299 /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ 0.000000 /\$100 |
| | C. Subtract B from A..... | \$ 0.411299 /\$100 |
| | D. Adopted Tax Rate..... | \$ 0.411299 /\$100 |
| | E. Subtract D from C..... | \$ 0.000000 /\$100 |
| 65. | Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. | |
| | A. Voter-approval tax rate (Line 65)..... | \$ 0.456739 /\$100 |
| | B. Unused increment rate (Line 64)..... | \$ 0 /\$100 |
| | C. Subtract B from A..... | \$ 0.456739 /\$100 |
| | D. Adopted Tax Rate..... | \$ 0.436092 /\$100 |
| | E. Subtract D from C..... | \$ 0.020647 /\$100 |
| 66. | 2023 unused increment rate. Add Lines 63E, 64E and 65E. | \$ 0.020647 /\$100 |
| 67. | Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control). | \$ 0.410821 /\$100 |

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §526.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(b-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

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.⁴⁶

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.⁴⁵

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 68. | Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ 0.278895 /\$100 |
| 69. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 452,893,053 |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$ 0.110401 /\$100 |
| 71. | 2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.101518 /\$100 |
| 72. | De minimis rate. Add Lines 68, 70 and 71. | \$ 0.490814 /\$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.⁴⁶

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.⁴⁷

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 |
|------|---|--------------------|
| 73. | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.307682 /\$100 |
| 74. | Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, complete the separate <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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0 /\$100 |
| 75. | Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ 0 /\$100 |
| 76. | Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 393,558,721 |
| 77. | Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100. | \$ 0 |
| 78. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 435,831,279 |
| 79. | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹ | \$ 0 /\$100 |

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 80. | 2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate). | \$ 0.410821 /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.278417 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 28

Voter-approval tax rate. \$ 0.410821 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

De minimis rate. \$ 0.490814 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

**print
here** ➡

Julius Kizzee

Printed Name of Taxing Unit Representative

**sign
here** ➡


Taxing Unit Representative



Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)



Ordinance 2023-10T

Tax Rate 2023

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, 2023, ENDING SEPTEMBER 30, 2024, FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS, the City Council finds that the tax for tax year 2023, 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 2023, 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 2023, 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 **\$0.389990** on the one hundred (\$100.00) dollars valuation of such property.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THIS TAX RATE WILL EFFECTIVELY BE RAISED BY 45.31% AND WILL RAISE MORE MONEY FOR MAINTENANCE OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$82.31.

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 2023 and each year thereafter, there is hereby levied and ordered to be assessed and collected for the year 2022 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 **\$0.38999** 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 17th day of August 2023.

APPROVED:

ATTEST:

seal

Tommy Lawhon, Mayor

Kimberley Price, City Secretary



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Ordinance # 2023-11B
Budget for FY 2023-2024

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, 2023 AND ENDING SEPTEMBER 30, 2024.

WHEREAS, providing the appropriations for the support of the City of Tool for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024; 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 2023-2024 Fiscal Year.

WHEREAS, the budget appended here as "Exhibit A", for the fiscal year beginning October 1, 2023 and ending September 30, 2024, was duly presented to the Tool 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, 2023, and ending September 30, 2024, 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 2023-2024 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, 2023 and ending September 30, 2024.

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 17th day of August 2023.

APPROVED:

ATTEST:

Seal

Tommy Lawhon, Mayor

Kimberley Price, City Secretary