



ANNUAL BUDGET

FISCAL YEAR
2023-2024

NOLANVILLE

CITY OF NOLANVILLE, TEXAS

ANNUAL BUDGET

FISCAL YEAR OCTOBER 1, 2023 – SEPTEMBER 30, 2024

ADOPTED BUDGET VOTE SEPTEMBER 7, 2023

RATIFY TAX RATE VOTE SEPTEMBER 21, 2023

Vote on Proposed Budget August 17, 2023

The Mayor And City Council

Recorded Vote	AYE	NAY	ABSTENTION
Andy Williams, Mayor No Vote Required			
Karishma Talbott			
Butch Reis			
Patrick Ramsdell			
David Williams			
James Bilberry			

KARA ESCAJEDA, CITY MANAGER

Current Year FY 23-24	Rate	Last Year
Total Property Tax Rate	0.4979	0.4441
Maintenance & Operations (M&O)	0.4138	0.3405
Interest & Sinking (I&S)	0.0841	0.1036
Calculated Totals		
M&O No New Revenue Rate	0.3043	0.3004
M&O Voter Approval Rate	0.3149	0.3109
No New Revenue Rate	0.3815	0.3961
Voter Approval Total Tax Rate	0.399	0.4145

This budget will raise more revenue from property taxes than last year's budget by an amount of (\$606,687), which is a (36.9%) percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (\$177,375).



"Never doubt that a small group of thoughtful, committed, citizens can change the world. Indeed, it is the only thing that ever has."

— Margaret Mead

"A Great Place To Live"



VISION STATEMENT

The Vision of Nolanville is to preserve our small-town atmosphere while preparing for growth and future generations; to enhance the beautification of the city, embrace the diversity of its people and improve the quality of life for our citizens.

We aspire to be

"A Great Place to Live."

MISSION STATEMENT

Our mission is to promote the health, safety, and welfare of our citizens; add value to our community by planning for the future, and encourage community involvement. Being responsive to those we serve while always striving to improve the quality of life for our citizens and enhance our dedication towards making the City of Nolanville

"A Great Place to Live."





ANDY WILLIAMS
Mayor



PATRICK RAMSDELL
Mayor Pro-Tem



THE CITY OF NOLANVILLE



KARISHMA TALBOTT
Councilmember
Seat 1



LAWRENCE "BUTCH" REIS
Councilmember
Seat 2



DAVID WILLIAMS III
Councilmember
Seat 4



JAMES "LYNN" BILBERRY
Councilmember
Seat 5

Nolanville City Council

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FISCAL YEAR 2023-2024 BUDGET



POLICE DEPARTMENT

LEVERAGE TECHNOLOGY GRANTS FOR SAFE NEIGHBORHOOD INITIATIVES AND REALISTIC TRAINING



PUBLIC WORKS

Cost savings through self performed construction at the Sims Center and Monarch Park. Project management close out on several grant projects resulted in infrastructure improvements.



COMPETITIVE WAGES

Cost of Living adjustments to retain talent and ensure quality of life for City Employees.



PARKS & RECREATION

Fox park improvements are underway with assistance from Texas Parks & Wildlife Grant

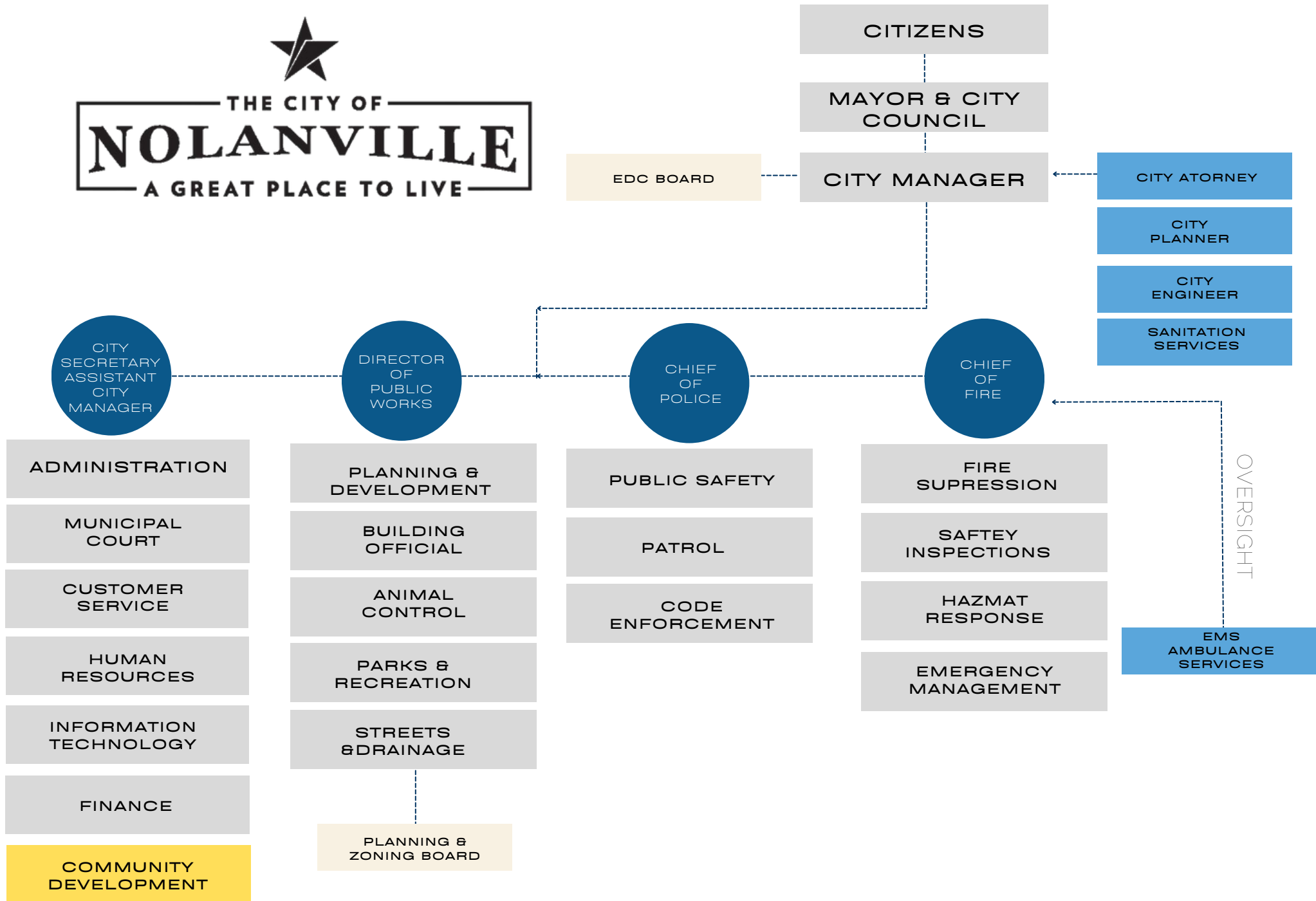
APPENDIX

- A BUDGET ORDINANCE NO. F23-09 #1
- B TAX RATE ORDINANCE NO. F23-09 #2
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- D FINANCIAL POLICIES



ORGANIZATIONAL CHART





BUDGET MESSAGE



BUDGET MESSAGE

Our annual budget is a result of the combined efforts of the City Council, Management, and Department Heads. Together, they allocate the City's financial resources to meet municipal government functions, responsibilities, and goals established by the Nolanville Community in its Comprehensive Plan. While the primary purpose of the budget is to maintain existing levels of service, the staff remains focused on adapting capabilities to serve our rapidly growing community best.



The first Comprehensive Plan was drafted in 2015 when Nolanville residents began an ongoing partnership with Texas Target Communities and ENDEAVR program students from Texas A&M University-College Station. The City updated the plan in 2020 with more in-depth illustrations of how a small City can dream big through steady incremental improvement and a vision that can be communicated to the public. This document links with the Comprehensive Plan to provide a financial blueprint to accomplish objectives.

Challenges lie ahead regarding project implementation. Historic growth, inflation, and extreme weather conditions continue to create unforeseen dynamics with budget implications. These conditions are now a norm of the budget planning process and are mitigated by accounting for contingencies in project budgets and prioritizing projects that lessen their impact.

LAST YEAR'S ACCOMPLISHMENTS

The City was fortunate to sustain the momentum of receiving grant funding, leading to a year of project execution. Two TxDOT-funded projects, 439 Connectivity and Old Nolanville Road Bridge Project, were under construction during the budget compilation. Both projects prioritize human-powered transportation by filling in our existing sidewalk inventory gaps. More information on objectives for these projects can be found in the Capital Improvement Plan included in the budget.

The fourth grant project for Monarch Park was completed during Fiscal Year 22-23, which provided a replacement for restrooms, playground equipment, a pavilion addition, and other amenities. Texas Parks & Wildlife notified the City of an additional award to rehabilitate the playground and add a skate park to Fox Park for FY 23-24.

Our beloved Community Center underwent a transformation utilizing ARPA dollars to renovate it into the SMART Museum. The Economic Development Corporation will assist in propelling this as a regional asset that provides economic benefit and a point of pride for the community.

BUDGET MESSAGE CONTINUED



Other milestone accomplishments, outside of capital construction projects, include savings by Public Works utilizing organic personnel, online presence and accessibility, community outreach, the addition of a new Fire Department, and specialized Police training.

Major savings were accomplished through the production of staff products. Public Works created its own Parks Master Plan, normally contracted to an architectural firm. The department also generated a Tax Increment Reinvestment Zone (TIRZ) overlay and project list with the assistance of GIS at the Central Texas Council of Government. These actions resulted in \$30,000 in saving towards professional services. Public Works also outdid themselves with the execution of ordinances related to the health and safety of mobile home parks. In collaboration with the Police Department, comprehensive inspections were conducted with a hired fire inspector to resolve systemic hazard issues for these populations with a high concentration of vulnerable people.

The Stable Housing Advisory Committee was formed, appointing members with experience in homelessness, housing crisis, and knowledge in resource pairing. The Committee has developed an updated resource guide and recommended housing inventory strategies. Other targets include allocating section VIII vouchers that would be considered project-based for Nolanville dwellings. Lastly, they contacted over 600 residents to provide information on weatherization and essential home repair funding. Community Development Staff worked closely with Hill County Transport to implement Special Transit Services for our City's most vulnerable residents. This partnership will save on operating costs for the department and allow for additional focus on helping our community in other areas of need.

Public Safety changes occurred expectantly. Both contracted services for Fire & Emergency Medical Services were terminated. The City had already made some strategic moves to prepare for the rapid growth and mitigate wildfire incidents by purchasing capital fire suppression equipment. Determining a land purchase for the south side was also already a listed objective; additional information on this strategy can be found in the CIP portion of the budget. City Council passed a Resolution to form a combination fire department, and our first Fire Chief was hired.

The Police Department integrated virtual reality training that enhances scenario-based training and is a regional asset to multiple agencies. It was purchased with ARPA funding and is intended to be one of the highlights of the SMART Museum.

BUDGET GOALS & HIGHLIGHTS



HIGHLIGHTS

Inflation & Revenue Shifts

Inflation dynamics created higher operational costs for the City and the need to compensate staff so they have the same quality of life we strive to provide our Community. As anticipated, sales tax has seen dips likely due to the fluctuating housing construction and the return of some shopping habits in person versus online. In general, we have managed to buffer the effects of inflation on our operational budget with conservative forecasting. However, we still feel the impact as we keep pace with the cost of living by making the appropriate salary adjustments. This budget does not specify capital projects, but the reserve balance remains healthy enough to program Council Objectives. In the event that City starts to receive reimbursement for State mandated exemptions, the Capital Improvement Plan is ready.

Staffing

This year's budget continues to focus on building additional Public Safety capacity. The budget provides additional Cost of Labor Adjustments for all staff and provides additional incentive pay for fire response. Fire Department staffing and cost of living adjustments are the largest changes to the budget.

Project Management

The Nolanville Economic Development Corporation (NEDC) is anticipated to play a large role in project development by creating the Tax Increment Reinvestment Zone. We will continue to shape our long-term recreational tourism plans for Nolan Creek by enhancing the area around the bridge and recruiting businesses that complement the amenities it will bring. Infrastructure Plans are detailed in the Capital Improvement Plan of this document.

COUNCIL PRIORITY ENHANCE PUBLIC SAFETY

FY 23-24 provides allocation for the newly formed Fire Department's operation. The de minimus tax rate is recommended for establishing the property tax rate. This option is reserved for City's under 50,000 in population in order to raise \$500,000 in property tax.

BUDGET GOALS

PLAN FOR INFLATION & SHIFTS IN SALES TAX

Maintain a healthy reserve for potential decrease of sales tax due to inflation.

RETAIN/RECRUIT STAFFING WITH MULTIPLE SKILL SETS

Hire staff for combination Fire Department. Instill a culture of community outreach. Pay and Incentives matched to desired result.

CONTINUE TO PROGRESS IMPROVEMENTS THROUGH PHASING

Develop a Tax Increment Zone to assist in Capital Infrastructure to attached commercial development. Add 20% contingency to projects for supply chain disruptions.

Our Goals are established in the Comprehensive Plan and remain relatively fixed from year to year.

GOALS

Nolanville

Comprehensive Plan
2015 - 2030



Transportation

1. Maintain and upgrade the roadway infrastructure and safety
2. Remove heavy freight
3. Incorporate connectivity and accessibility into future development
4. Develop active transit, and bicycle pedestrian friendly, infrastructure to support a healthy and active community
5. Create Transportation Alternatives for residents
6. Maintain and enhance the beauty of Nolanville's streetscape

Community Facilities and Infrastructure

7. Re-use or re-structure existing buildings for community facilities that everyone in Nolanville can make use of
8. Increase connectivity, accessibility, and safety with sustainable and low-maintenance infrastructure

Economic Development

9. Develop Nolanville's economic niche through business and cultural events that encapsulate a small-town feel

Park and Environment

10. Create a system of parks and open spaces with the purpose of preserving natural areas and ecological systems
11. Create recreational and educational opportunities through a system of connected parks and open spaces to make Nolanville "a great place to live"
12. Protect Nolanville's natural areas to preserve wildlife, and conserve human health and heritage, and promote beautification
13. Enhance the value of Nolan Creek for its contribution to the quality of life by monitoring potential hazards

Housing

14. Maintain quality standards of housing in new and current homes to keep Nolanville a great place to live
15. Provide housing options that meet the needs of the diverse population

Council Objectives

Our Objectives are derived from the goals and action items listed within the plan. City Council selects and prioritizes objectives each year, and the budget is the financial blueprint for accomplishing them. Below is an update on objectives.

Transportation



- Position the City to respond to bridge repairs. Emergency repairs complete; received funding from KTMPO for the pedestrian bridge and permanent repairs. (June 2023 let date).
- Prioritize pedestrian and bike mobility on Avenue H (also Goal #4 & #5: 4.1.2, 4.2.3, 5.2.1). Ave H was completed in July 2022; 439 Spur, 5th Street, and Avenue G programmed 2023.
- Quite Zone incorporated in future RR siding improvements (2.1.2) 5th Street crossing and Main Street are complete.
- Streetlights (6.1.1) City application incorporates reporting street light outages.
- Monitor impact on 439 Spur regarding heaving freight (2.1.1) TxDOT is returning Spur to the City to remove as truck route 2023/2024.

Capital Construction
439 Spur

Facilities



- The facility Bond Package planned for 2024 includes the expansion of BGCA, the Public Safety Annex, and SMART Museum.
- Public Safety Building on the South Side of the City (new objective)
- Complete Parking Lot Expansion at City Hall.
- Community Center is used as a Multi-use facility and Senior Center (7.2.2). -Renovation underway for SMART Museum concept
- Energy Efficiency for City Facilities. - target LEAD Certification
- Support free Clinic Initiatives.

Public Safety Facility
& Smart Museum

Housing



- Maintain quality housing standards in new and current homes to keep Nolanville a great place to live.
- Initiate neighborhood identity campaign to engage community members in forming an identity.
- Ensure affordable housing is available (12.1.1, 15.2.1, 15.2.5) - District Overlay Neighborhood Empowerment Zone established for the Woodlands and Downtown. Stable Housing Committee initiated
- Substandard Building Processes are in place with over 30 abatements (7.2.1, 7.3.2).
- Elderly Assistance Community Development with ENDEAVR is established, and HOP transportation is integrated.

Neighborhood
Empowerment

Economic Development



- Accelerate the development of the Tax Increment Reinvestment Zone.
- Continue to support Quality of Life initiatives, especially Nolan Creek, as it relates to recreational tourism.
- Land Banking
- Public Art Master Plan Implementation
- Install artistic lighting that acts as a landmark and gateway for the community (Action 8.4.1) Completed 7.4.2022, follow-on actions for beautification for next FY using \$130,000 from Governor's Community Achievement Award.
- Smart City Initiatives- ENDEAVR Project with Texas A&M, Professors on board for SMART Museum
- Promote mixed-use development along the Spur using TIRZ or NEZ #2.

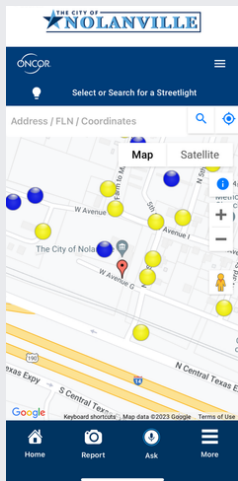
Nolan Creek
Enhancements

Council Objectives-Accomplishments

Transportation



Bike Path on Avenue H Completed in 2022. City App now features street light outages

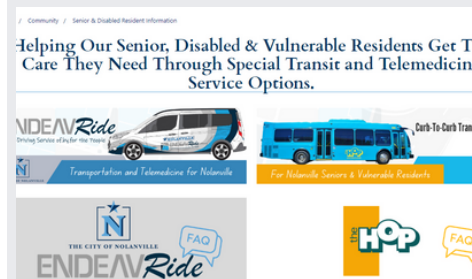


Facilities

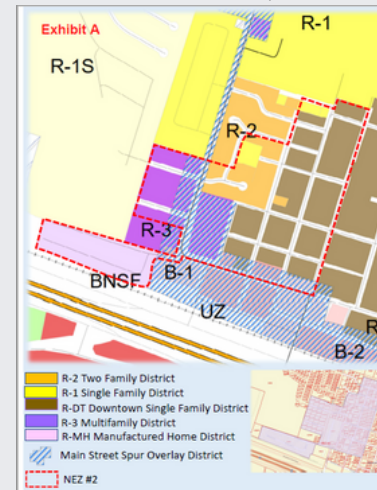


SMART Museum Renovations nearing completion and facade support for Health Clinic underway

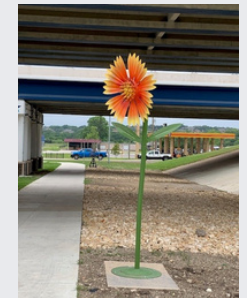
Housing



HOP & Endeavr are working side by side to help our most vulnerable residents, and NEZ #2 has been completed



Economic Development



Artistic lighting at Wonderpass completed in 22' and the public art program brought four new sculptures in May of 2023.

BUDGET PURPOSE

A budget is the translation of the City's future plans into financial terms. Adopting the budget and the tax rate are two of the most critical processes for the City to go through each year. The budget process is designed to give citizens the notice and impact of each action. The process also includes an opportunity for people to speak to City Council about the budget and the tax rate.

GENERAL FUND RESERVE

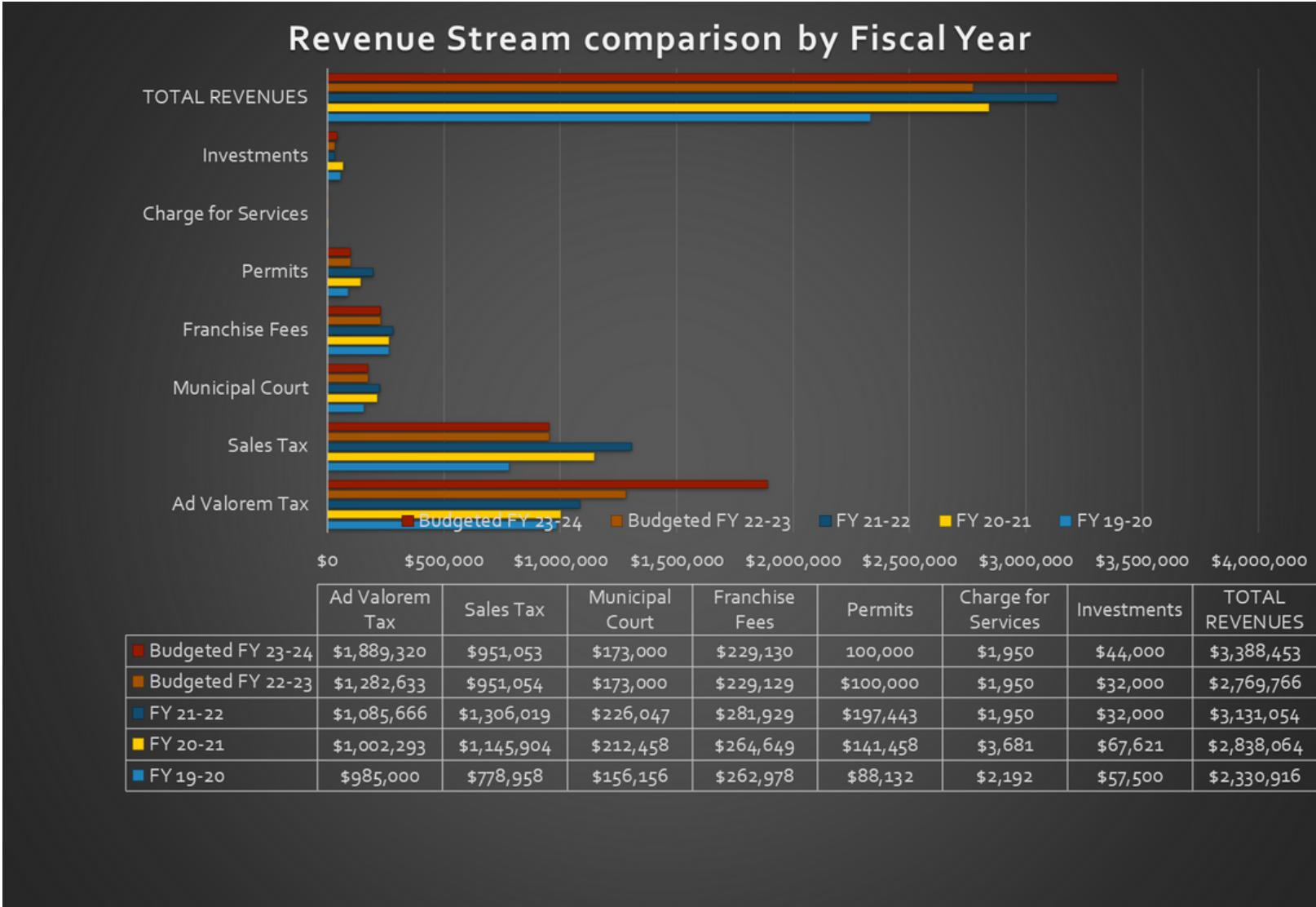
The General Fund is an unassigned spendable fund balance. The General Fund Restricted Reserve today is currently maintained at a balance of \$847,113, which is three months of expenditures for emergencies, unforeseen events, and significant economic recessions. Given extreme fluctuations in the housing market and economy, the restricted reserve should maintain six months or more of operating expenses which for the FY 23-24 is 1,694,226.

Currently, there are no planned expenditures of the reserve to support next year's budget. There are capital projects during this budget year; however, they are either planned into the operating expenses or funded through debt service. It is important to keep in mind that the dynamics of establishing both EMS and Fire Services organically will pose unknowns through the next year. Our strategy needs to stay dynamic and responsive.



GENERAL FUND REVENUES SUMMARY

The City's General Fund receives revenue from several sources, with the top three being ad valorem property tax, sales tax, and franchise fees. The graph below forecasts percentage revenues from each category.



PROPERTY TAX

SUMMARY

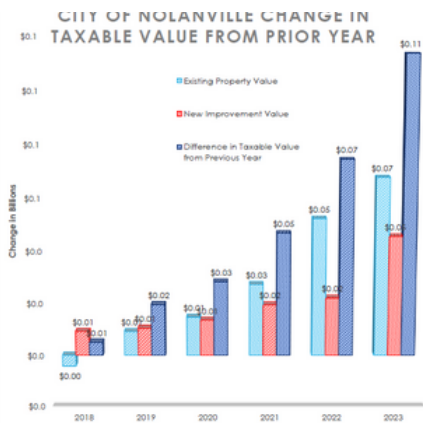
2023 Taxable Value: \$492,338,542

Last Year Taxable Value: \$413,105,595

2023 Total New Improvements: \$51,368,614
-New Loses: \$6,776,182

Last Year Total New Improvements: \$38,822,003
-New Loses: \$6,783,328

2022 Adjusted Values Taxable: \$456,578,012
2022 Adjusted Value: \$376,691,128
2021 Adjusted Value: \$302,501,542
2020 Adjusted Value: \$253,092,964



Ad valorem tax is the largest revenue source in the General Fund. The ad valorem tax rate in Nolanville comprises two components; Maintenance & Operations (M&O) and Interest and Sinking (I&S). The M&O provides the revenue for the City's General Fund operations, while the I&S provides revenue to pay the City's Debt Service obligations.

According to the 2023 certified tax roll, as of August 2023, the total taxable value is \$762,409,995. New property and improvements added in 2023 totaled \$51,368,614, with \$6,776,182 exempt from the tax roll, largely due to state-required exemptions for disabled veterans. Total State-mandated exemptions grew from \$135,859,738 last year to \$177,733,530 this year. The adjusted tax value is \$456,578,012

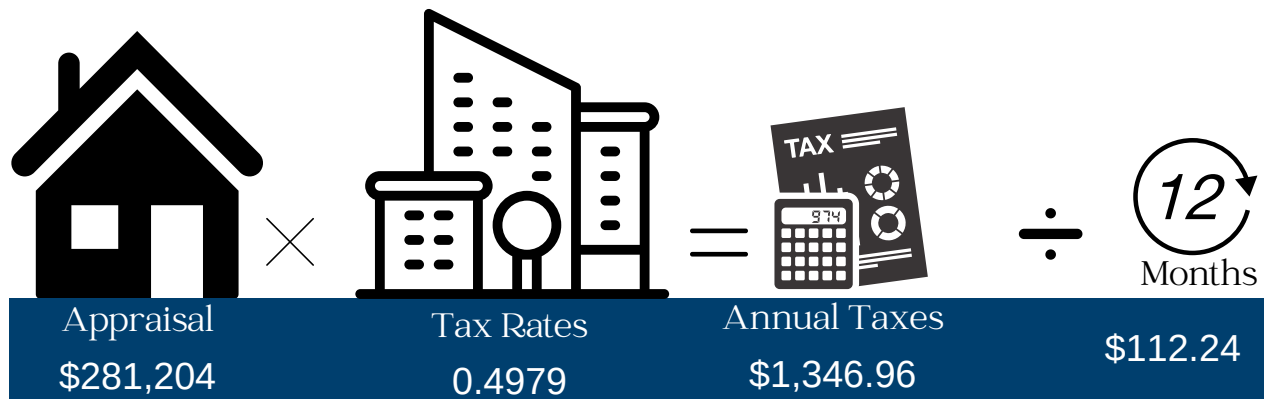
The total property tax rate is \$.4979.

The two components of the total tax rate are broken down as follows:

M&O tax Rate is \$0.4138, totaling \$1,889,320.

I&S Tax Rate is \$0.0841 totaling \$383,982.

These two components combine to make the fiscal year 2023-2024 property tax revenue estimated to be \$2,273,302. The chart in the margin compares Nolanville's historical tax rates. The illustration below demonstrates how to calculate the tax rate for the median-valued home in Nolanville.:

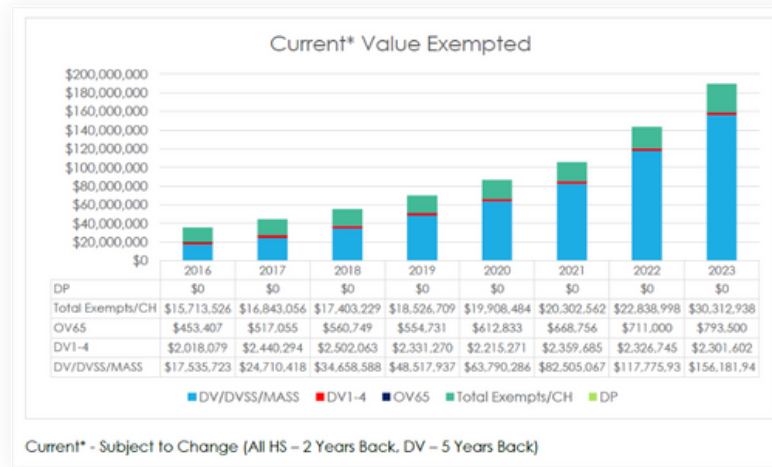


Historic Tax Rates

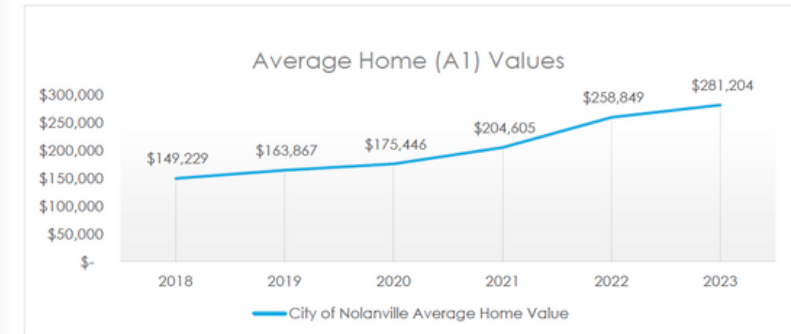
Tax Year	General Fund M&O	Debt Service I&S	Total
2022	0.3961	0.1036	0.4441
2021	0.3463	0.1211	0.4674
2020	0.3700	0.1603	0.5303
2019	0.4036	0.1120	0.5156
2018	0.4065	0.1200	0.5262
2017	0.3777	0.1222	0.4999
2016	0.3878	0.1142	0.5020
2015	0.3781	0.1273	0.5054

PROPERTY VALUE ANALYSIS

DV is an unfunded State mandated exemption for Disabled Veterans & Spouses with a 100% disability rating. The total number of households with exemptions in 2022 is 339, with a total value exempted at \$120,020,357, 535% greater than the first year of the mandate in 2016. 2023 total exempted property is \$177,733,530.

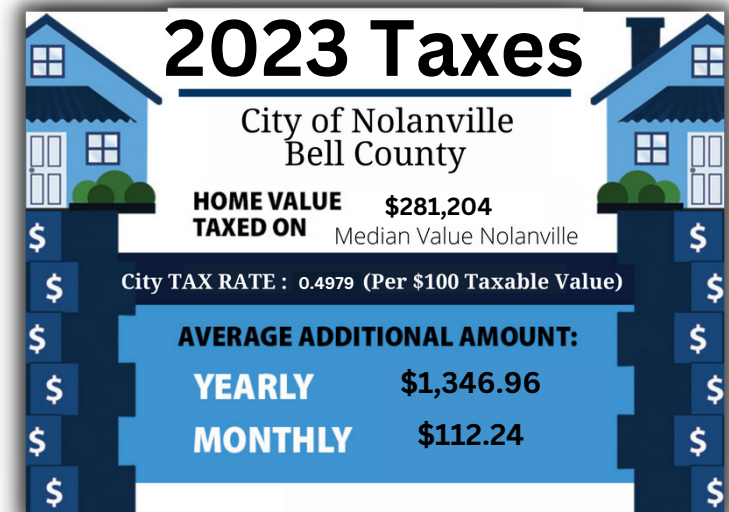


CITY OF NOLANVILLE RESIDENTIAL AVERAGE VALUE HISTORY



8% INCREASE IN AVERAGE HOME VALUES SINCE LAST YEAR

Tax Year	Original Value	Adjusted Value	Percentage Change	Amount Collected	Percentage Collected	DV 4 Exemption	Lost Revenue DV 4 Exemption Only
2022	584,183,208	373,112,261	N/A	N/A	N/A	\$120,020,357	\$535,010
2021	445,750,587	\$325,551,517	16.5%	\$1,451,171	96.38%	\$82,505,067	\$385,628
2020	372,633,092	\$279,400,363	6.56%	\$1,419,539	97.24%	\$63,790,286	\$338,279
2019	\$353,045,275	\$262,191,585	12.03%	\$1,246,209	97.22%	\$48,517,937	\$250,158
2018	279,821,038	234,039,465	2.27%	\$1,175,764	97.33%	\$34,658,588	\$182,373
2017	268,149,722	\$228,839,002	16.14%	\$1,097,833	97.33%	\$24,710,418	\$123,527
2016	224,438,357	\$197,044,479	7.08%	\$950,438	97.31%	\$17,535,723	\$88,000



SALES TAX

Total sales tax collected is allocated in three ways; City of Nolanville Maintenance & Operations General Fund (1%), Street Maintenance (.25%), and Economic Development (.25%). A separate tax is imposed on mixed beverages.

Jurisdiction Name	Type	Tax Rate
Bell	County	.50%
Nolanville	City	1.50% (1% City General Ledger, .25% Streets, .25% Economic Development)
State Sales Tax	State	6.25%
Total Sales Tax Rate		8.25%

Sales Tax accounts for the second greatest revenue source in the General Fund. FY 22-23 budget used \$951,055 (1% sales tax) as the budgeted number for sales tax revenue for the City's General Ledger. The revenue from this source will meet the forecasted amount and, due to continued fluctuations in inflation, are keeping the same prediction for FY 23-24.

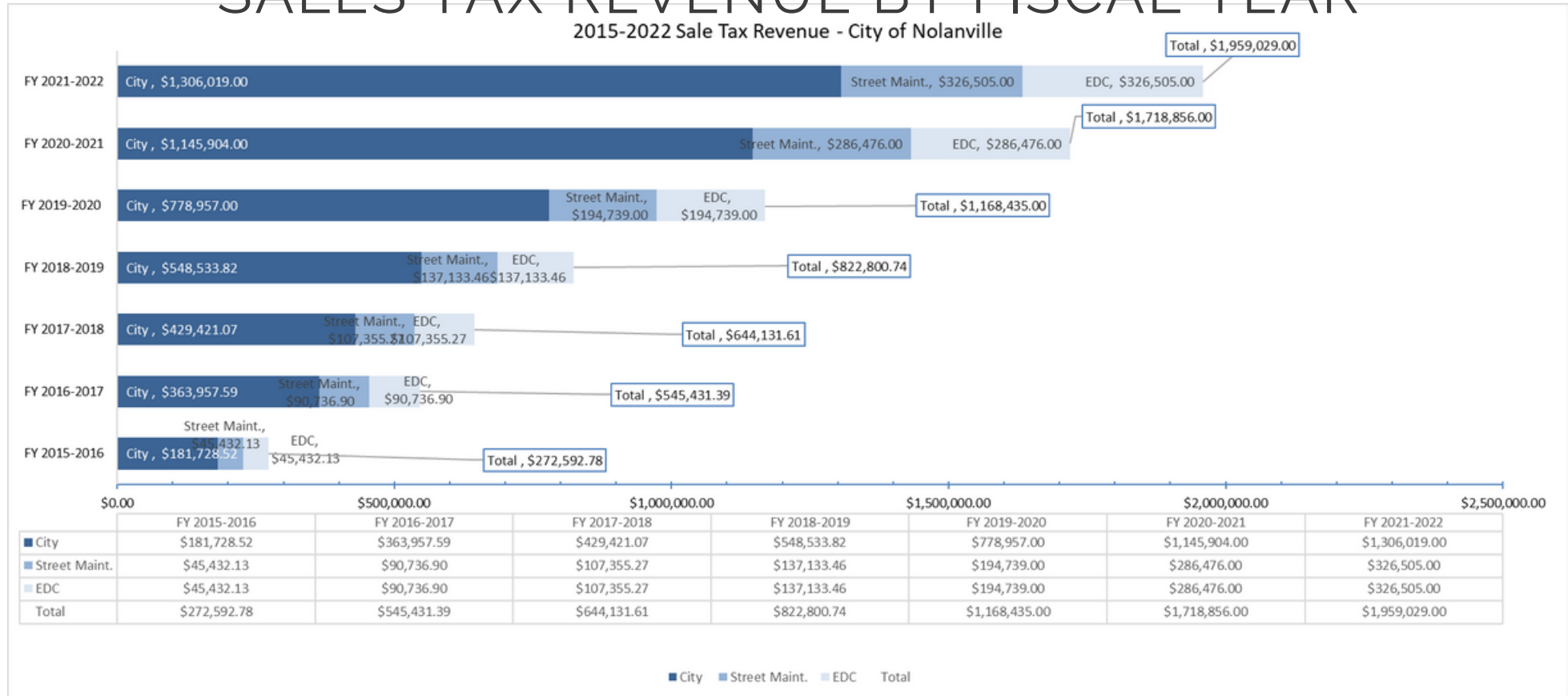
Street Maintenance (.25%) Fund uses \$240,000 as projected revenue, while the Economic Development Corporation (.25%) used \$240,000 as a more conservative planning number.



In addition to generating more tax revenue per sales dollar, taxes paid by small, local businesses can help to lower property tax rates and are widely used to support schools, parks, roads, and other local programs that benefit your friends, family, and community.

2015-2022

SALES TAX REVENUE BY FISCAL YEAR



Sales tax is difficult to predict because many variables impact the amount. Sales tax revenue increased dramatically in 2017 due to a significant annexation that included commercial properties on the periphery of the City. Due to changes in tax requirements for online sales, we had another sizeable unforecasted revenue in FY 2018-2019. FY 2019-2020 amplified our use of product delivery due to COVID-19 restrictions causing the revenue to exceed forecasts; this spilled over into FY 2020-2021. FY 2021-2022, we anticipated a potential decline in online sales given the absence of restrictions, but the exponential growth of the housing market increased retail sales of construction materials. FY 2022-2023 we experienced a dip likely due to interest rates influencing the housing market. These dynamics are difficult to extract from comptroller reports, so this analysis is purely from retrospectively looking at each year's conditions. FY 22-23 will likely end closer to FY 21 and therefore revenue forecast is maintained for FY 23-24.

REVENUE

Franchise Fees

The third largest revenue source in the General Fund is collected from franchise fees. Franchise fees are collected for using the City's rights-of-way by electric, gas, telephone, and other utility companies. The fiscal year 2023-2024 franchise fee revenue is estimated to be \$222,500, which is not a change from the previous year.

Other Revenues

Other revenue sources include Permits and Municipal courts. Permits are issued before construction and pay for the contracted cost associated with inspections to ensure safety and improve the quality of life for the citizens of Nolanville. Municipal Court revenues are associated with citations issued through the police department, animal services, and code enforcement. While the City does collect money from citations issued by the police department, by law, a significant portion of each fine goes to the State of Texas.

Economic Development Corporation (EDC) Type B

A .25% sales tax funds EDC. The funds may be spent on development projects and incentives that create primary jobs and authorized projects. Examples of approved projects include those related to recreation or community facilities. Note: Economic Development Fund is maintained separately from the General Fund; however, their budget is included in the adoption of the City Budget Ordinance.



Special Revenue Funds

Special Revenue Funds are dedicated funds with revenues intended to fund a specific purpose and are restricted. This section includes a summary of these funds with their description.

Court Security Fund revenue can only be used to improve the security and safety of the Municipal Court, including security personnel and security-related training.

Court Technology Fund requires municipal court defendants of convicted misdemeanor offenses to pay a fee. This fee can be used to maintain and improve technology at the Municipal Court, including (1) computer systems; (2) computer networks; (3) computer hardware; (4) computer software; (5) imaging systems; (6) electronic kiosks; (7) electronic ticket writers; and (8) docket management systems.

Crossing Guard Fund is generated from a court cost for parking violation convictions. Funds are dedicated to operating the school crossing guard program.

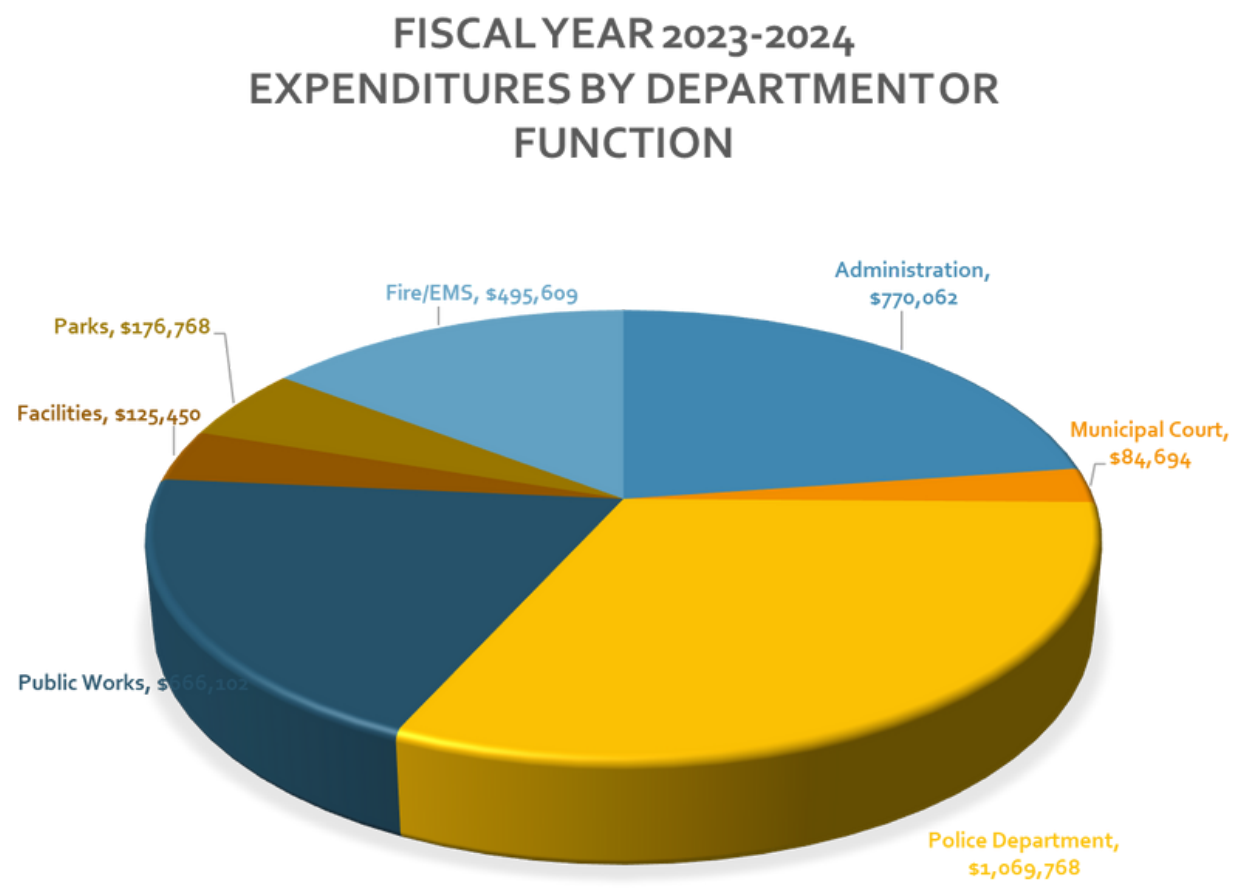
Street Maintenance Fund is a dedicated .25% of city sales tax, and these revenues may be spent to repair and maintain existing city streets and sidewalks. This fund must be voted on and approved every four years. This fund was recently voted on and approved in the November 2021 election and will be voted on again in the November 2025 election.



GENERAL FUND EXPENDITURES SUMMARY

The Budget includes an increase of \$618,686 in General Fund expenditures from the previous fiscal year. \$606,687 is from property tax. There is \$177,375 from that amount related to new property added to the roll. The Budget lists the total General Fund Expenditures at \$3,388,453. The most notable increases were in the area of personnel in order to develop the new Fire & Rescue Department.

The Budget accounts for a City employee salary increase of 5% to cover Cost of Living Allocation (COLA). City Staff (other than Police Department) do not have a merit or step program increase; instead, the percentage of increase is determined annually to ensure that the City of Nolanville retains valued employees and attracts quality talent.



DEPARTMENTAL BUDGETS



NOLANVILLE PERSONNEL OVERVIEW DATA

Personnel	2017- 2018	2018- 2019	2019- 2020	2020- 2021	2021- 2022	2022- 2023	2023- 2024
City Manager	1	1	1	1	1	1	1
City Secretary	1	1	1	1	1	1	1
Finance Director	.5	*	*	*	*	*	*
Admin. Assistant	1	1	1	1	1	1	1
Community Outreach					1	1	1
Court Clerk	1	1	1	1	1	1	1
Police Chief	1	1	1	1	1	1	1
Police Admin	0	*	1	1	1	1	1
Police Officers	7	8	9	9	10	10	10
Public Works Director	1	1	1	1	1	1	1
Public Works Labor	1	1	2	2	2	3	4
Planning Coordinator					1	1	1
Seasonal Labor	*	*	*	*	*	*	*
Inspectors		*	*	*	*	*	*
Fire Chief							1
Fire Fighters							*
Total Full Time Personnel	*15.5	*16	*18	*18	*21	*22	*24

*Part Time not counted in total, personnel in this category do not receive healthcare or retirement benefits.

Salaries FY 23-24

COLA/Merit Increase: 5%

No changes to retirement or healthcare plans.

Budget includes the following personnel additions:

Fire Department Personnel
Public Works Assistant

Last Year Salaries FY 22-23: \$1,638,941

This Year Salaries FY 22-24: \$2,073,216

Difference: \$434,275

DEPARTMENTAL BUDGETS

INTERNAL ASSETS

POLICE
FIRE & RESCUE
PLANNING & ZONING
SPECIAL PROJECTS
ECONOMIC DEVELOPMENT
CODE ENFORCEMENT
PUBLIC WORKS
STREETS & DRAINAGE
PARKS & RECREATION
ANIMAL CONTROL
ADMINISTRATION
FINANCE
COURT
COMMUNITY DEVELOPMENT

CONTRACT SERVICES

TRASH
LEGAL
PLANNING
ENGINEER
CONSTRUCTION
INFORMATION TECHNOLOGY
SELECT INSPECTION SERVICES



The Municipal Building is located at 101 North 5th Street, Nolanville, Texas, 76559. The hours of operation are 8:00 AM to 5:00 PM, Monday through Friday, excluding holidays. All departments can be reached by phone at (254) 698-6335. The City's Website lists announcements and department information at www.nolanvilletx.gov. The City's email is cityhall@nolanvilletx.gov

ADMINISTRATION

Department Description

The City of Nolanville Administration Department comprises the City Manager, City Secretary, Community Outreach, Finance Director, and Administrative Assistant. This budget accounts for their salaries and all employee health insurance and liability insurance for the City. It also includes Professional Services such as City Planning, Engineering, Building Inspections, and Legal.

Expenditures

Department organization remains the same over the next FY. Major scope changes in the way of community development include the addition of the Stable Housing Advisory Committee. This initiative requires a high degree of collaboration with other City departments and regional partners in the area of homelessness, affordable housing, public transportation and mental health response.

Budget increases are due completely to inflation in reoccurring professional services. and information technology.

DEPARTMENT VISION

ATTENTIVE AND SEAMLESS CUSTOMER SERVICE EXPERIENCE THAT LEAVES A SMILE ON EACH FACE.

FINANCIAL SUPPORT TO CITY DEPARTMENTS AND EDC THAT ENHANCES OUR OVERALL ABILITY TO MAINTAIN RESPECT OF TAXPAYERS DOLLARS

Achievements

Establish Community Outreach as a Department.
Facilitate & streamline community center, recreation and outreach operations.
Content Manager in use
Maintain retention/electronic docs
Diversify City Investments
Single line audit for grant management processes
Court Relocation to the Municipal Building

Next Year's Objectives

Enhance and provide additional self-service options for public use.
Increase staff effectiveness by cross training and exploring flexible work schedules.
Utilizing Content Manager for all HR & Financial documents.
Establish a SOP checklist for weekly and monthly court and permit closings.
Identify additional areas of Community Outreach.

Finance & Administration

Budget Request

No specific budget requests.

Legal, Insurance, and IT services to increase next year.

Department Highlighted Accomplishment

Maximized investment income with Treasury Bill purchases.
Streamlined purchasing process by utilizing ever sign.
Onboarding of 5 new City employees.



MUNICIPAL COURT

Department Description

Municipal Court duties include Processing, Traffic Citations, Parking Tickets, Class C Misdemeanors, Animal Control Violations, Code Enforcement Violations, and other City Ordinance Violations. The Court Clerk serves as the administrative side of the Municipal Court. The responsibilities of the Court Clerk include collecting assessed fines and fees, docketing cases for efficient adjudication, processing filed complaints on time and accurately, and responding courteously to requests for information from the public. The Municipal Court provides all persons the right to trial by judge or jury and follows the procedures set forth under Texas law. The department is supervised by the Administration - City Secretary.

Expenditures

The department runs impressively with only one dedicated municipal court clerk, who also assists with customer service-related tasks. Therefore, their maintenance and operation costs remain relatively stable. The Municipal Court Professional Services for Judges increased modestly for monthly reimbursement considering the breadth of scope the court is now conducting to include substandard buildings, dangerous animals, and floodplain issues.

Information technology for ticket writers, court financial management software, and online payments are generally where increases are most notable. However, these costs are far less and more convenient for the public than adding additional personnel.



POLICE DEPARTMENT

Department Description

Under the City Charter, the Police Department is charged with preserving the peace, protecting life and property, and enforcing the local, state, and federal statutes. The Nolanville Police Department is a full-service, community law enforcement agency. To accomplish all tasks assigned to the Police Department, the organization is divided into three functional areas: Administration, Operations (Patrol), and Support Services, which includes full-time/part-time personnel and volunteers.

DEPARTMENT VISION

IT IS THE VISION AND GOAL OF THE NOLANVILLE POLICE DEPARTMENT TO PERPETUATE A STRONG WORK ETHIC THAT FOSTERS PRIDE IN OURSELVES AND IN OUR DEPARTMENT. WE WILL BE A MODEL AGENCY PREPARED TO MEET FUTURE CHALLENGES BY IMPLEMENTING THE LATEST TECHNOLOGY AVAILABLE AND BEST PRACTICES TO MEET THE DEMANDS OF 21ST CENTURY MODERN POLICING. WE WILL CONTINUE TO GROW AND ADAPT TO OUR EVER-CHANGING COMMUNITY BY PROVIDING THE HIGHEST LEVEL OF SERVICE AND PROTECTION TO OUR CITIZENS.

WE EXIST TO SERVE OUR COMMUNITY AND WE WILL RESPOND TO OUR COMMUNITY'S NEEDS ENTHUSIASTICALLY AND PROFESSIONALLY. WE WILL CONTINUE TO STRENGTHEN COMMUNITY RELATIONSHIPS AND PUBLIC TRUST WHILE STRIVING FOR EXCELLENCE THROUGH EMPLOYEE DEVELOPMENT, SELF-DISCIPLINE, AND STRONG LEADERSHIP.

Achievements

- Maintained fleet number and readiness
- Secured over \$100,000 in grants
- Cross department collaboration led to restart of Substandard Building process and excellence in Storm Water Management
- Set up speed control in response to neighborhood complaints

Next Year's Objectives

- Resolution to Floodplain Violations
- Community Development Task Force
- Readiness Drills for NFPA Requirements

Police Department

Budget Request

- Addition of 1 and 1/2 equipped vehicles
- 2 complete radio to replace outdated radios

Highlighted Employee Accomplishment


Sue Jordan

- Implemented asset tiger to all the departments
- Performs all paperwork on Sex Offender Registry
- Maintains and updates all grant paperwork for the Police Department and for some city grants.

Expenditures

The department's capital replacement for vehicles is on target. The strategy calls for a 1.5 vehicle for the budget. The department buffered the impact of the increased cost of the fleet by shopping for used in "like new condition." Maintaining a competitive salary for Police Officers continues to be the biggest struggle. Below are examples of recruiting strategies for some of the larger metropolitans. This is documented to keep potential incentives that will lead to recruiting ideal future candidates for subsequent budget years.

NOLANVILLE POLICE OFFICER STAFFING CHALLENGES




\$15k SIGNING BONUS
OFFICER SALARY: \$65k-109k
APPLY TODAY!

Signing Bonus & Pay Increase

The Austin Police Department is offering a \$15k Signing Bonus to all new recruits and laterals. Additionally, our police officer base salary pay scale has increased to \$65,411 - \$109,382. Officers may qualify to earn monthly incentives such as: shift differential, bilingual pay, education pay, etc. Salaries will also increase with promotional and overtime opportunities. We are hiring through 2024. Apply today!

Scroll down to see a list of Upcoming Events!

**JOIN US**
AUSTIN POLICE RECRUITING

ABOUT US ▾ CAREERS ▾ ACADEMY AUSTIN, TEXAS FAQ CONTACT **APPLY NOW** 🔍

Salary

Police officer pay is outlined in the charts below. Salary figures reflect base pay and do not include overtime which officers are eligible for after graduating and completing their required 3 month Field Training period. Incentive pay is also not reflected in the charts below.

Regular Academy

During academy (approximately 8 months)	\$50,000/year rate
At graduation	\$65,411/year
At 1 year anniversary of graduation	\$73,404/year
At 2 year anniversary of graduation	\$81,016/year
At 6 year anniversary of graduation	\$86,688/year
At 10 year anniversary of graduation	\$92,756/year



\$66,960 STARTING PAY!

DALLAS POLICE DEPARTMENT

OUR EXCELLENCE BEGINS WITH YOU

INCENTIVE PAYS

Education Pay	Up to \$240/month
Bachelor's Degree	\$300/month
Intermediate Cert.	\$50/month
Advanced Cert.	\$400/month
Master Peace Officer	\$600/month
Shift Differential	3.5% - 6.5%
FTO Pay	\$100/month
Language Pay	\$110-\$150/month

SALARY RANGES

POLICE OFFICER
\$66,960 - \$87,564
SENIOR CORPORAL
\$84,992 - \$95,659
SERGEANT
\$98,051 - \$105,590
LIEUTENANT
\$108,230 - \$116,552

BENEFITS

- ✓ Tuition Reimbursement
- ✓ Defined benefit pension plan
- ✓ Deferred compensation plan
- ✓ 15 paid vacation days
- ✓ 12 paid holidays
- ✓ 15 days military leave
- ✓ 6 weeks maternity/paternity leave
- ✓ Health/Vision/Dental/Life Insurance

BASIC REQUIREMENTS

You must meet at least ONE of these requirements

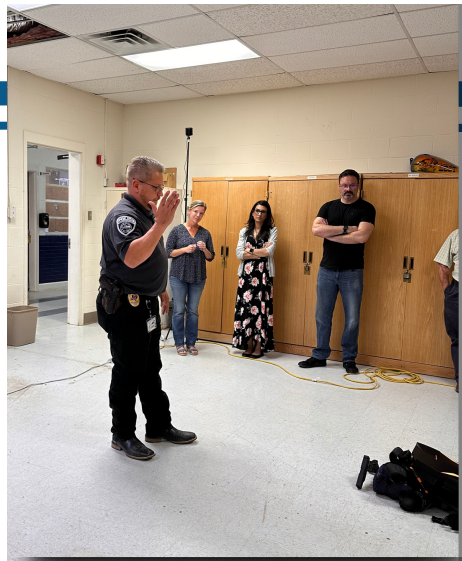
21-44 YEARS OLD	19.5-21 YEARS OLD	ACTIVE TCOLE LICENSE	3 YEARS ACTIVE MILITARY
45 COLLEGE CREDIT HOURS	60 COLLEGE CREDIT HOURS	MUST HAVE VALID TEXAS PEACE OFFICER LICENSE	HONORABLE DISCHARGE

GRANTS

Last year, the Nolanville Police Department received an Advanced Pole Camera, two fixed Automated License Plate readers, a Hybrid Patrol Unit, and Body Armor totaling \$96,548.

The results of the FY 23-24 grants are still pending. The following items are under consideration:

- Body-Worn Camera - To replace all body cameras and all related hardware. \$30,885.50 Grant with a match of \$10,325.00
- Criminal Justice Grant - Training Simulator \$5,000
- FY23 State Homeland Security Program (SHSP) - LETPA Projects - Building security enhancements \$ 82,157
- FY23 State Homeland Security Program (SHSP) - Regular Projects - Radio replacements \$8369.



PUBLIC WORKS

Department Description

The Public Works Department comprises several functions, including Code Enforcement, Animal Services, Building Compliance, Storm Water Drainage, Permitting, Streets, and Parks & Recreation. Public Works is also responsible for street repairs, cleaning storm drains, mowing City property, and maintaining city street signs. Public Works' goal is to provide quality services to help meet the needs of our unique and growing community while ensuring the safety of Nolanville citizens. This is accomplished through careful review and input regarding all permit applications, checking for compliance with all ordinances and local codes, and inspection of all construction work done in Nolanville.

DEPARTMENT VISION

THE VISION OF THE PUBLIC WORKS DEPARTMENT IS TO PRESERVE ALL CITY'S RESOURCES BY PROVIDING EFFICIENT, COST-EFFECTIVE SERVICES WHICH ENSURE THE SAFETY, HEALTH, AND WELFARE OF OUR CITY AND IMPROVE THE QUALITY OF LIFE!

Achievements:

Restroom installation at Monarch Park
Planted of over 175 trees around town
Project management for new 30'x60' pavilion at Monarch Park
Demolition of SMART Museum
Improved Fire Inspection process for commercial to include Knox box requirement
Removal/demolition of 10 mobile homes

Next Year's Objectives:

Increase License and Certifications
Systematic drainage maintenance
Deliberate City Beautification processes
Improve animal holding area
Provide recreation for the residents and kids of the downtown area
Construct additional monument signs to subdivisions

Public Works

Budget Requests:

Replacement trailer to haul equipment
Shredder and milling machine to attach to skid steer
Additional labor hours to keep pace with City growth
Slight adjustments in travel, uniform, and equipment maintenance

Highlighted Employee Accomplishments:

Jessica Navarro- Technology implementation for online application. Currently developing Parks and Recreation master plan. Involved in the TIRZ and NEZ projects
Public Works Department as a whole. We are a team.

EXPENDITURES

The operating budget remains largely unchanged for Public Works. A Capital Outlay of \$12,000 is added for a flatbed trailer replacement to haul equipment to work sites. This will save wear and tear on mowers and skid steers.

A portion of Street Maintenance Public Works will be allocated towards accessories to maintain roadways.

Capital Outlay \$25,000

Capital Outlay requests for Public Works this year are minor since new larger items were programmed over the last two years. Planning annual contributions to the Capital Outlay account will be important to avoid equipment shortfalls during life cycle replacements.



Shredder



Equipment Trailer

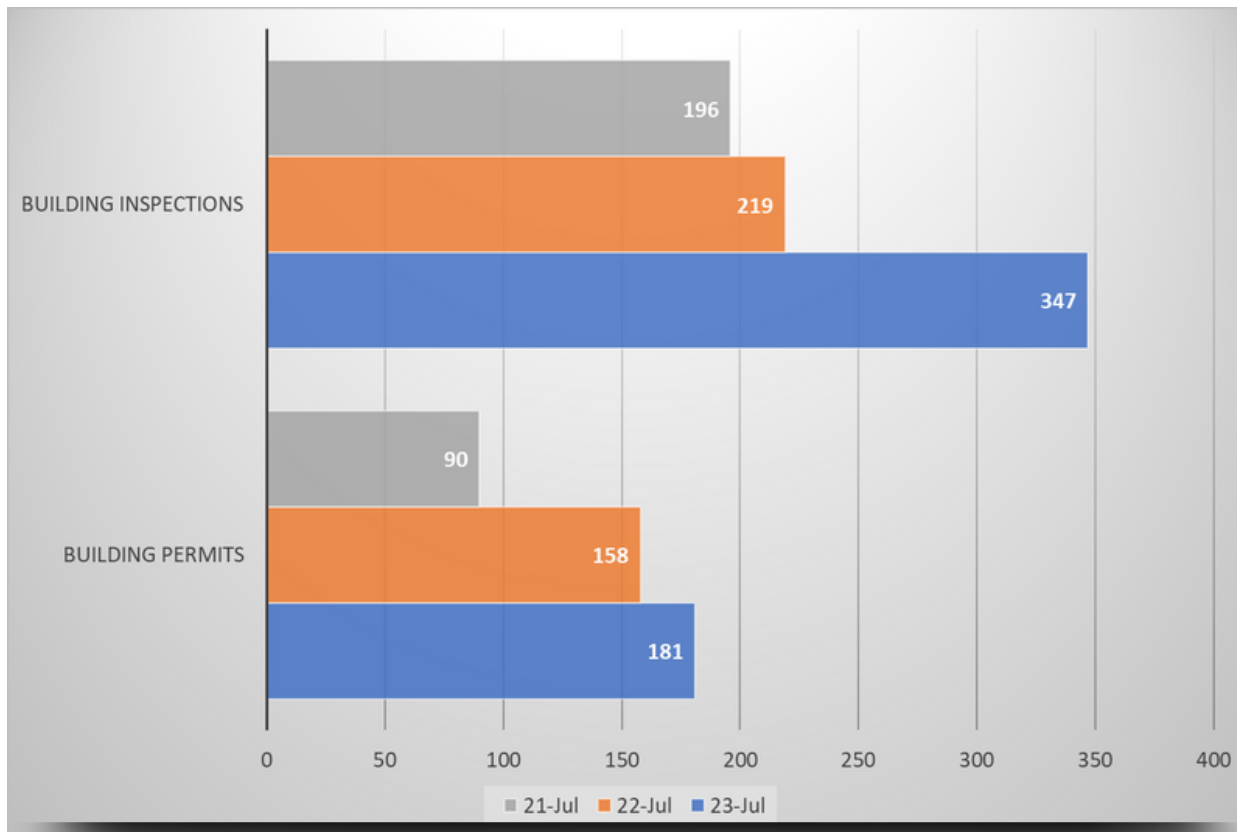


Drum Miller

PUBLIC WORKS

Trends in permits and tax valuation show we will have exponential growth demonstrate the volume of activity related to inspection activities.

Number of Inspections & Permits By Year





NOLANVILLE FIRE DEPARTMENT

VISION STATEMENT

To promptly and professionally serve the needs of our community with Honor, Pride, Duty, and Trust never failing to deliver quality emergency life safety services with the highest level of integrity, commitment, teamwork, and community engagement.

MISSION STATEMENT

The city of Nolanville is confidently moving forward and adjusting to a new norm while shaping a new future for fire and emergency services. Our foundation is built on financial sustainability and living within our means while developing a proactive approach to shaping new realities. We rely on firmness and clarity in the development of a future that is sure to prevail.



23%

From July 1, 2022 to June 30, 2023 there have been 882 calls for service in the city of Nolanville. 77% EMS with about 23% of calls have been Fire Suppression Related.



FIRE DEPARTMENT

Department Description

The City of Nolanville Fire Department was created in 2023 with the hiring of its first full time Fire Chief, Robert Cunningham. The department consists of a combination department with a mixture of paid and volunteer staffing.

Fire Suppression & Rescue vs. Advanced Life Support



Fire Suppression & Rescue

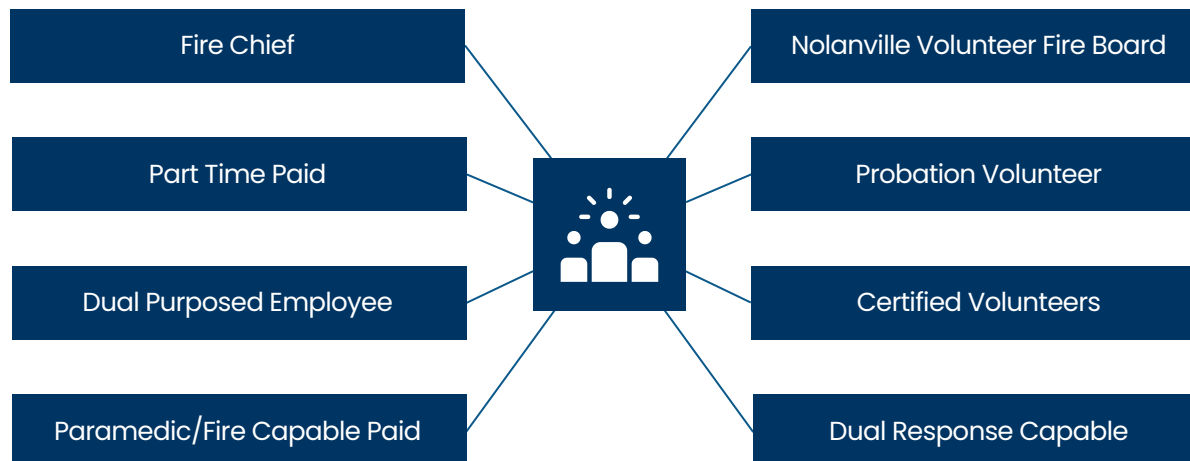
Nolanville Fire Department will begin service to our citizens with a "Squad" that is capable of being utilized as a brush fire truck and as an EMS first response vehicle. WE will also go in service with a "Fire Engine" capable of providing fire suppression, EMS first response, and scene stabilization for incidents in town and on the interstate.



Emergency Medical

In addition to the first response capabilities we are looking forward and preparing for the future. The possibility of adding ALS capabilities to our EMS response, through ambulance services provided by our Fire Department, are there but are at least a year away and dependent on medical direction.

Staffing Strategies Combination Department



FIRE DEPARTMENT: GOALS & OBJECTIVES

Objective 1

Fire Suppression
Response

Objective 2

EMS Response for stabilization, ability to
provide mutual aid for neighboring
elements.

Objective 3

State of the Art
equipment, facility and
training resulting in
ISO 1 rating and Best
Practice Certification.

STRATEGIES & TIMELINE



ECONOMIC DEVELOPMENT

Department Description

The EDC is charged with economic development within the city. Economic development can either be organic or planned. The board works to encourage and guide development in an effort to attract businesses that enhance and complement the lifestyle of the residents as well as generate sales tax and jobs.

DEPARTMENT VISION

CREATE A ROBUST LOCAL
MARKET TO INCREASE
TAX BASE, JOBS, AND
RETAIL SERVICES WHILE
MAINTAINING A SMALL
TOWN ATMOSPHERE

Achievements

Create Tax Increment Reinvestment Zone (TIRZ) to encourage private development
Complete façade improvements at Old City Hall
Create a Public Art Masterplan
Create a 501(c)(3) non-profit for SMART Museum
Create a SMART Museum Board of Directors
Increase retail opportunities for downtown, 5th Street and area Subdivisions
(Continued on next slide)

Next Year's Objectives

EDC Land Bank Program
SMART Museum
Public Art Program
Attract private, federal, state agency involvement in SMART Museum

Economic
Development

Budget Request

EDC Land Bank Program
SMART Museum
Public Art Program

Department Accomplishment

Keep Nolanville Beautiful has received the Prestigious Governor's Community Achievement Award

SCHEDULE OF CAPITAL OUTLAYS BY DEPARTMENT



CAPITAL OUTLAY BY DEPARTMENT

Item by Department	Service Life	# of Units In Dept.	Item Cost	Cost/Year	2023-2024 Budget	or Last Original Purchase Year
ADMINISTRATION						
Toyota, Sienna miles: 52,856	10	1	\$23,000	\$2,300		2017
File Server	5	2	\$22,000	\$8,800		2017
TOTAL			\$45,000	\$11,100	\$0	
PUBLIC WORKS						
John Deere 790 Tractor	10	1	\$38,000	\$3,800		2000
Mower, Zero Turn, SCAG 61"	7	2	\$12,000	\$3,429		2022
Mower, Zero Turn, SCAG 48"	7	1	\$6,600	\$943		2018
16' C&M Utility Trailer	15	1	\$3,000	\$200	\$12,000	2005
Utility Trailer Dump 14FT	15	1	\$6,000	\$400		2000
Utility Trailer Dump 16FT	15	1	\$15,000	\$1,000		2021
Dodge, Ram 2500: 25,723	10	1	\$45,000	\$4,500		2020
Dodge Ram 1500; miles 38,240	7	1	\$28,000	\$4,000		2019
F150; miles 110,463	7	1	\$25,000	\$3,571		2007
F250; miles 81,925	7	1	\$25,000	\$3,571		2011
SALSCO Paver	20	1	\$50,000	\$2,500		2022
Skid Steer w/accessories	20	1	\$100,000	\$5,000		2022
Mahindra Tractor 4530 w loader	10	1	\$55,000	\$5,500		2006
Backhoe CAT 420E	20	1	\$70,000	\$3,500		2010
TOTAL			\$478,600	\$41,914	\$12,000	
PUBLIC SAFETY						
Chevy Silverado 6500 Brush: miles 423	10	1	\$250,000	\$25,000		2020
International-Terra Star (2014)	10	1	\$250,000	\$25,000		2023
Command Vehicle	5	1	\$45,000	\$9,000		2014
Type III Fire Engine	10	1	\$330,000	\$33,000	\$45,000	2006
Used Pumper (TBD)	10	1	\$330,000	\$33,000	\$39,000	
Ambulance (TBD)					\$60,000	
Freightliner Pumper (1996) (backup)	5	1	\$100,000	\$20,000		2023
TOTAL			\$1,305,000	\$220,057	\$144,000	
POLICE						
File Server	5	2	\$22,000	\$4,400		2020
Patrol Vehicles	5	8	\$65,000	\$104,000		
Ford Explorer 19-03 (2019); miles 100,612						2019
Ford Explorer 17-05 (2017); miles 158,319					\$70,000	2017
Ford Explorer 17-09 (2017); miles 59,882						2017
Chevy Tahoe 18-20 (2020); miles 54,675						2020
Ford Inter Sedan 19-06 (2019); miles 46,651						2019
Ford Crown Sedan (2008); miles 35,000						2021
Chevy Silverado 21-01 (Code) (2021) miles 11,672						2021
Ford Explorer Hybrid 22-02 (2021); miles 12,574						2021
TOTAL			\$87,000	\$108,400	\$70,000	
GRAND TOTAL			\$610,600	\$381,471	\$226,000	
Note: Item cost does not reflect the amount of purchase at the time it was acquired, it is determined by replacement cost. Highlighted area demonstrates the shortfall in Capital Replacement Funding Strategy.						

Past strategies to fund capital replacement involved allocating unforecasted revenue to projects as they become available. This was largely possible due to the amount of sales tax received over the past two years.

However, this is not a sustainable practice, and to better offset these large purchases, funding outlay in conjunction with the budget is needed. The highlighted amounts in the chart to the left demonstrate the shortfall.

General Fund Capital Improvements are needed to avoid critical shortfalls in Department's Capital Equipment, fund new equipment (such as fire safety), maintain facilities, and continue to progress on street conditions.

FY 22-23 focused on parking lot expansion in conjunction with the 439 Connectivity Project, which saved on mobilization costs.

This budget year, a replacement vehicle for the Police Department is needed. Additionally, standing up the new Fire Department will require upfront investments in Capital.

CAPITAL OUTLAY BY DEPARTMENT

Capital Outlay Strategy

- Work towards bond package for facility expansion of Public Safety Annex, SMART Museum & BGCA.
- Police capital was used to fund part of the parking lot expansion, and the reserve was used for the remaining portion in FY 22-23.
- Gateway signs were funded with reserve and partnership with Economic Development Corporation.
- The next Fiscal Year will prioritize funding the capital outlay fund for future equipment replacements and facility repairs.

Capital Expenditure History

Department	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Budgeted
Facilities						
City Hall Improvements	\$10,000	\$10,000		\$100,000	\$120,000	
Community Centers		\$10,000	\$10,000	\$80,000	\$1,000,000	
Wonderpass Lighting				\$380,000		
Interstate Monument Sign					\$80,000	
Information Technology						
Server	\$18,000			\$22,000		
Security Cameras						
Multi-Media Requirements		\$16,000				
City Phone Application			\$12,000			
Administration						
Furniture & Equip.		\$2,000				
Administrative Vehicle		\$14,000		\$23,000		
Municipal Court						
Security Improvements			\$40,000			
Police Department						
Automobile Cameras/Radios	\$12,000					\$9,000
Equipped Police Vehicles	\$45,000	\$65,000	\$40,000	\$65,000		\$70,000
Radars	\$5,000					
Public Safety/Fire Department						
Brush Truck				\$220,000	\$40,000	
Command Vehicle					\$25,000	
Used Fire Trucks					\$10,000	\$85,000
Ambulance						\$60,000
Misc. FD Accessories					\$140,000	
Public Works						
Mower/ATV		\$5,000		\$7,000		
Truck	\$45,000			\$48,000		
Wood Chipper			\$40,000			
Trailer			\$12,000			\$12,000
Bobcat/road repair accessories				\$150,000		
Parks						
Grant Matching Funds & Equip	\$140,000	\$140,000	\$240,000	\$200,000	\$190,000	\$300,000
Total	\$275,000	\$262,000	\$394,000	\$1,295,000	\$1,605,000	\$536,000

CAPITAL OUTLAY FIRE DEPARTMENT

Vehicle Planning

- Initial investment in pumper trucks will be used from outside agencies
- Capital Outlay in subsequent years must be funded in order to maintain department readiness
- Vehicle maintenance budget will need to be adequately funded to keep up repairs on the used inventory

Main Station



Command & Rescue



Flex Units



Public Safety Annex



CAPITAL OUTLAY FIRE DEPARTMENT

Planned Purchases & Donations

Purchases made prior to October first are through a budget amendment to utilize unrestricted reserve. PPE is a non-negotiable item and must be available for paid firefighters in accordance with Texas Commission on Fire Protection standards.

Leveraging donations for more than 50% of required fire ancillary equipment, for example, jaws of life, ladders, axes, etc., have offset some of the initial investment.

Working with Cooperative Purchasing Vendors and local fire fighting agencies for reduced prices on unclaimed or used equipment.



Vehicles

Command/Rescue \$30,000
Pumper Truck Used \$20,000
Mini Pump Multi \$45,000
Ambulance UNK

Personal Protective Gear

SCBA (Metro) \$60,000
Bunker (Siddins) \$40,000

Equipment Fire Suppression Rescue Supplies

EMS Expendable Supplies \$24,000
Fire Ancillary Equip. \$23,000
Ancillary Donation Bastrop \$50,000
Hoses (Siddins) \$30,000
Radios TBD

DEBT SERVICE



GENERAL FUND DEBT SERVICE

The City's outstanding indebtedness will be \$ 3,075,000 as of October 1, 2023. Interest and Sinking (I&S) is collected from property tax revenue and pays the principal, interest, and fees on the current debt. The I&S component for FY 23-24 is \$0.0841 per \$100 of assessed valuation.

Description of Debt Service	Principal or Contract Payments to be Paid	Interest to be Paid	Total Payments
General Obligation Refunding Bonds Series 2016, Chase	\$185,000	\$13,408	\$198,408
Tax Note (7 Year) Series 2017, BBT	\$75,000	\$776	\$75,776
General Obligation 2020, Chase	\$90,000	\$19,847	\$109,847

In September 2016, the City consolidated the 2007 Series Bond and 2012 Certificate of Obligation to take advantage of low-interest rates and secured a 1.73% refinanced bond with Chase. The last payment is in September 2027.

Council approved a seven-year Tax Note at 2.07% from BBT in March 2017 to complete several road repair and drainage issues. The last payment is in September 2024.

Council approved bond financing for capital improvement projects in July 2020 for \$1.5 mil at 1.68% for 15 years (Callable) for Capital Infrastructure Improvements.

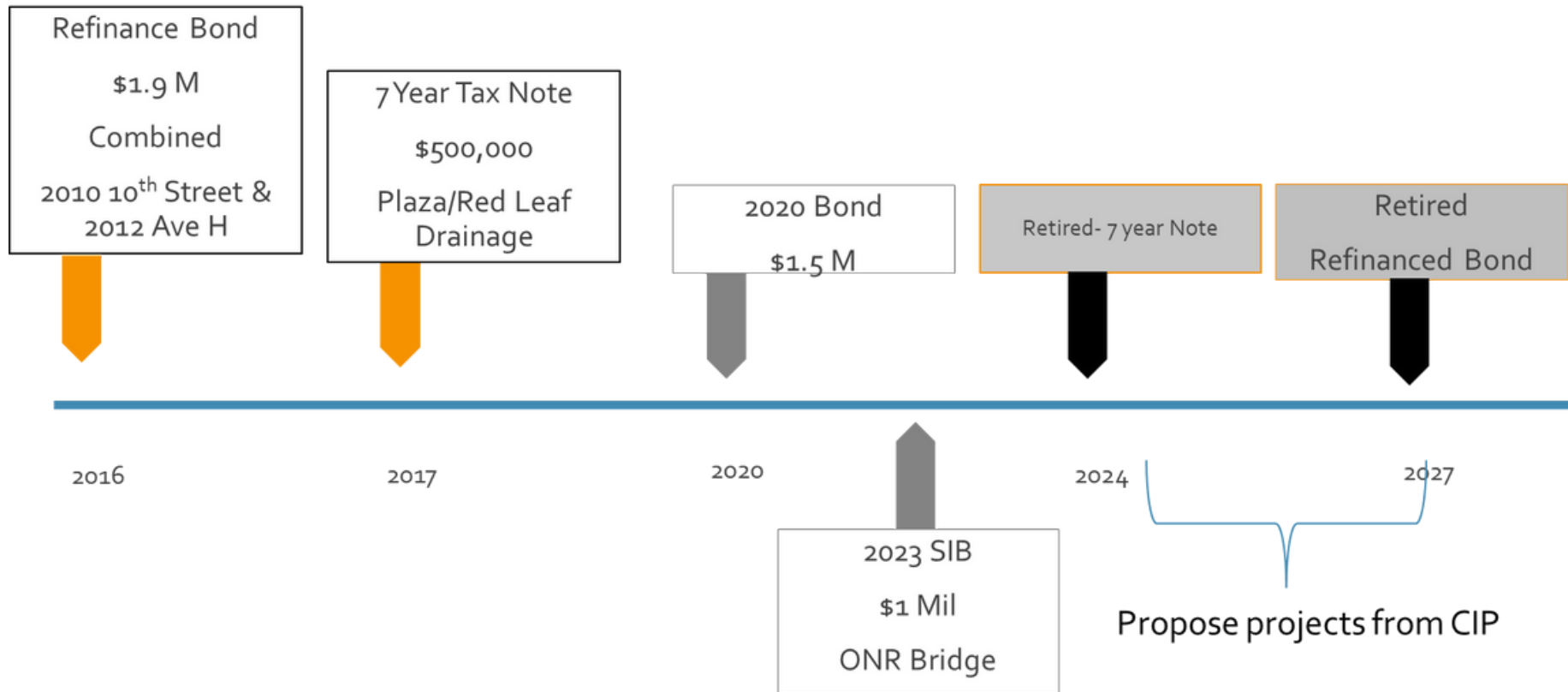
State Infrastructure Bank Loan for Old Nolanville Road Project requires an interest-only payment of \$19,976.

The allocation will come from the Debt Service Balance and not require I&S until FY 24-25.

TOTAL FY 2023-2024 PAYMENT: \$384,031
INTEREST & SINKING RATE (I&S): \$0.0841
PAYMENT FY 22-23: \$390,298 RATE: 0.1036
PAYMENT FY 21-22: \$396,564 RATE: 0.1211
PAYMENT FY 20-21: \$397,736 RATE: 0.1603

DEBT SERVICE TIMELINE

The timing for the issue of new debt will coincide with the retirement of the 7-year note. A note loan from the State Infrastructure Bank (SIB) through TxDOT will assist in funding the match for Old Nolanville Road Project, and the first year is an interest-only payment that will come from the Debt Service Balance. As the Refinanced Bond is retired in 2027, facility projects will be prioritized.



CAPITAL IMPROVEMENT PLAN

NOLANVILLE'S ROADMAP



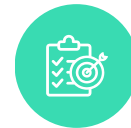
Identify



Plan



Budget/Execute



Maintain

CAPITAL IMPROVEMENT PLAN



WHAT IS A CAPITAL IMPROVEMENT PROJECT?

- Construction, major maintenance, and improvement projects.
- Infrastructure upgrades and replacement
- Capital Improvement Plan: A 5 to 10-Year Plan
 - It is updated annually – Not “One and Done.”
 - Council approves it
 - Future Capital Improvement Projects

The Capital Improvements Plan (CIP) addresses Nolanville’s long-term needs in street repairs, drainage improvements, parks, and other public utilities and facilities. These projects are typically scheduled over several years to address the City’s ability to pay for the improvements. Capital Improvement Projects are relatively expensive and non-recurring; periodically, these improvements are financed with Bonds or Certificates of Obligation.

Capital Infrastructure

Major infrastructure improvements are accomplished using different sources of funding. The Street Maintenance Fund, funded by a 1/4% sales tax, the vote to approve this tax for an additional four years was successful in 2021. Grants from the Killeen Temple Metropolitan Planning Organization (KTMPO) and the Texas Department of Transportation (TxDOT) are another funding source. A call for projects occurs every 2-3 years. Community Development Block Grants and other Federal/State grants are sometimes available for these projects. Ideally, future budgets will provide a provision to save for matching fund requirements, engineering, and other professional services involving project call submissions. This will ensure the City is postured to receive grant awards by preparing projects to be “shovel ready” and to request adequate funding through the detailed opinion of probable cost (OPC).



CAPITAL IMPROVEMENT PLAN - COUNCIL PRIORITIES/PROJECT LIST

FY 23-24 Project List

ITEM	Department	Strategy/Provision	Cost
Public Safety Facility	Fire Department	Public Safety on South Side of Interstate. Prepositioned at City Hall during build up phase.	\$100,000 Professional Services Bond for Construction in Summer 2024 Synchronize timing of Bond Retirement
Facility Expansion SMART Museum BGCA / Park Gymnasium	Parks & Recreation	Focus on Design in FY 23-24, construct at the conclusion of the Public Safety Annex to determine funds available from bond and operating budget.	\$160,000 Professional Services
Railroad Siding Relocation Reduce blocking of intersections	Public Works	Focus on application submission to KTPMO for TxDOT Funding.	20% Match and 100% Engineering if awarded. Project cost is at least \$5,000,000
Combined Large Park Project	Parks & Recreation	Apply for TPW grant funding Oct 2023 and implement with normal park outlay operational budget, increase this line item incrementally in subsequent years.	\$1,500,000
Warriors Path	Public Works	Focus on application submission to KTPMO for TxDOT Funding.	Consider preliminary engineering to ensure project is ready in the event that funding becomes available.



Tax Increment Reinvestment Zone

TIRZ

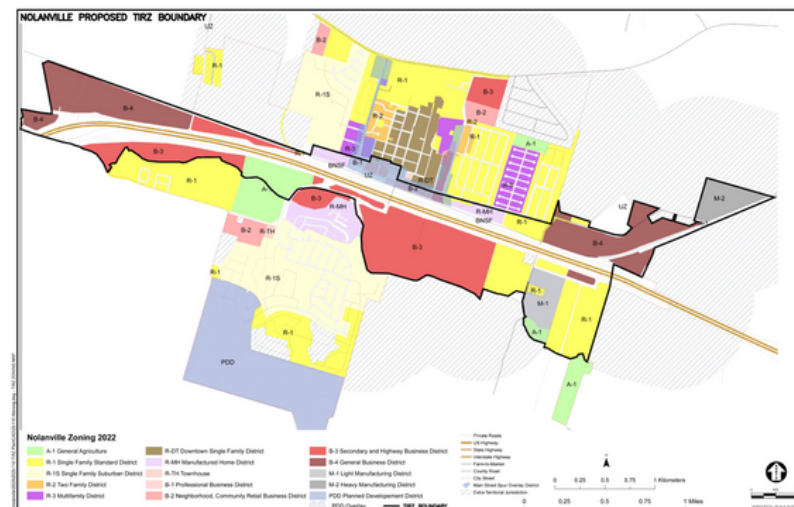
Tax Increment Reinvestment Zones (TIRZs) are special zones created by City Council to attract new investment in an area. These zones help finance costs of redevelopment and promote growth in areas that would otherwise not attract sufficient market development in a timely manner. Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

- Capture tax increments that would otherwise be returned to other taxing jurisdictions

Requirements

- **Boundaries**
 - Less than 10% Current Residential & no more than 30% zoned residential
 - Less 15% Total Appraised Value
- **Benefits**
 - Proposed improvements must increase the value of all taxable real property in the zone
 - Must be a general benefit to the city and county
 - Cities in Central Texas with TIRZ Districts include: Temple, Belton, Killeen
- **Duration**
 - Term is typically 20-25 years
 - Zone may be terminated at an earlier date designated by ordinance of the City Council due to insufficient private investment, accelerated private investment, or other good cause, or at such a time as all project costs and tax increment bonds, if any, and any interest have been paid in full.

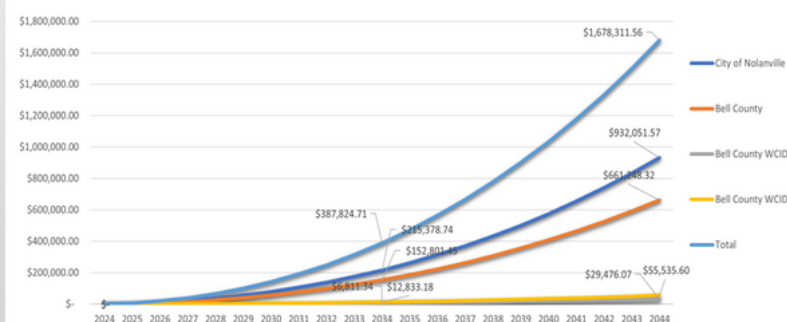
Proposed Nolanville TIRZ Boundary



Eligible Uses

- Construction of public works
- Public improvements, new buildings, structures, fixtures, land acquisition, clearing and grading of land.
- Financing costs
- Affordable Housing
- Real property assembly costs
- Professional services for architecture, planning, engineering, legal
- Relocation costs
- Environmental, Geotechnical or other studies
- Administration expenses of the city's implementation of the project plan

Nolanville TIRZ
20-Year Revenue Analysis
Tax Revenue Accumulation Over Time (3.5% Growth)



CAPITAL IMPROVEMENT PLAN

AFFORDABLE HOUSING

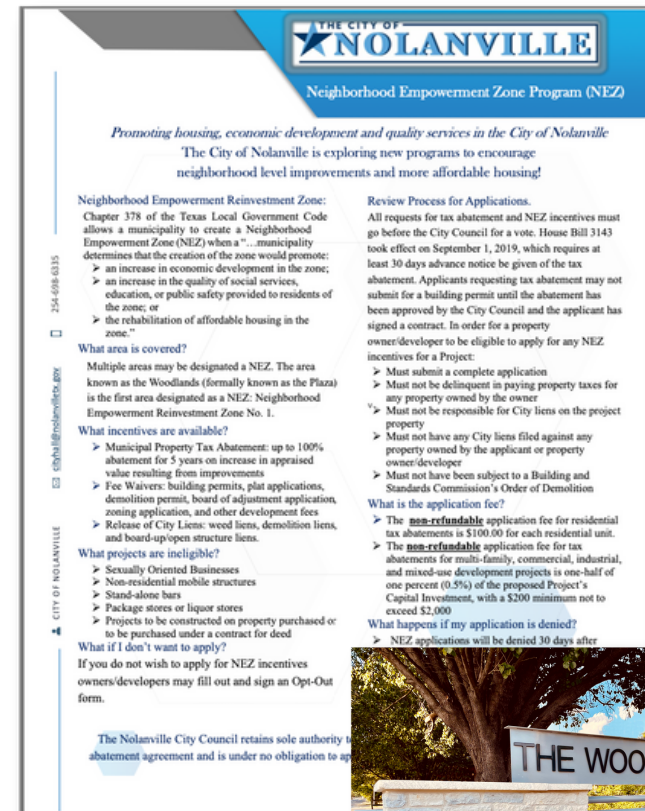
Stable Housing Advisory Committee and Neighborhood Empowerment Zones

The City Council stood up the Stable Housing Advisory Committee to seek out objectives set by the region to eliminate homelessness. Nolanville's strategy is to prevent it from occurring in the first place.

This goal ties into the Capital Improvement Plan through the use of a tool known as the Neighborhood Empowerment Zone. The designation of a zone allows for incentives tied into increasing the inventory of safe, affordable housing, especially in areas with substantial infill. Currently, there are two designated zones: the area known as the Woodlands and a portion of the Residential Downtown District.

Currently, the Woodlands has received substantial infrastructure improvement through the implementation of multiple grants and bonds to improve Monarch Park, streets, sidewalks, signage, and new mailboxes. The last phase of Wastewater Line replacement utilizing a Community Development Block Grant is underway.

Similar strategies will take place in the Downtown District as amenities and streets become a tactic to make infill more desirable.

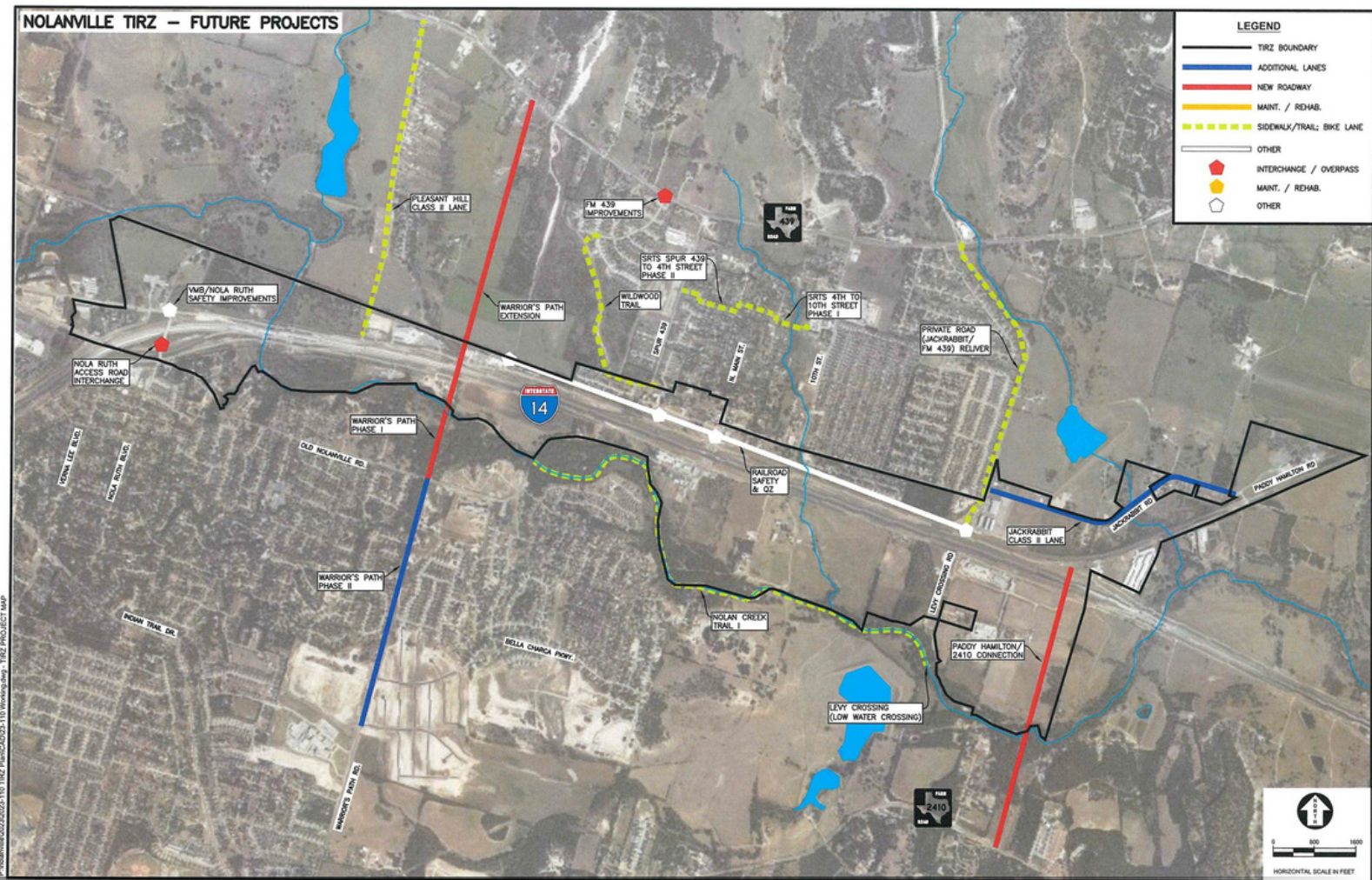


CAPITAL IMPROVEMENT PLAN- TRANSPORTATION

Future Transportation Projects Continued:

Transportation Capital projects that may be considered for future bond issues included in a combined infrastructure improvement package with facility needs are:

1. Match requirements for funded transportation projects.
2. Railroad Safety Improvements (Comprehensive Plan: Quiet Zone incorporated into future RR siding improvements (2.1.2))- Quiet zone requirements for railroad crossings at Jackrabbit and Pleasant Hill. These priorities would improve safety by leveling tracks and widening roads as needed. If grant funding from an alternative source becomes available, it will be allocated towards moving train siding to the East to prevent prolonged blocking from trains passing and an automated switch to prevent potential train collisions.
3. Drainage improvements as recommended by the Regional Flood Plain Study.
4. Trail construction.



CAPITAL IMPROVEMENT PLAN- TRANSPORTATION

Project Description - Transportation	Professional Service	Construction	TOTAL	Provision	Estimated Construction Year
Railroad Safety & QZ N40-06	78,000	429,000	\$540,000	TIRZ & FHWA Category 9	2024
SRTS 4th to 10th Street Phase I	77,000	427,000	\$530,000	Unfunded Category 9	2025
Nolan Creek Trail I N40-11	547,000	2,452,000	\$3,250,000	TIRZ / Unfunded Category 9	Multi-year
Wildwood Trail N40-13	286,000	1,584,000	\$1,880,000	TIRZ / Unfunded Category 9	2026
Pleasant Hill Class II Lane N40-09	311,100	2,013,400	\$2,324,500	TIRZ / Unfunded Category 7	2026
SRTS Spur 439 to 4th Street Phase II	104,000	577,000	\$700,000	Unfunded Category 9	2027
Warrior's Path Phase I N40-07	956,000	5,308,000	\$6,289,000	TIRZ / Unfunded Category 7	2027
FM 439 Improvements			\$3,000,000	TIRZ Future MPO Project	2028
Levy Crossing (Low Water Crossing)			\$7,000,000	TIRZ Future MPO Project	2030
Nola Ruth Access Road Interchange			\$10,000,000	TIRZ Future MPO Project	2032
VMB/Nola Ruth Safety Improvements	286,000	1,584,000	\$1,950,000	TIRZ Future MPO Project	2035
Private Road (Jackrabbit/FM 439) Reliver			\$5,000,000	TIRZ Future MPO Project	2033
Warrior's Path Phase II	1,543,000	8,572,000	\$10,140,000	TIRZ / Unfunded Category 2?	2034
Jackrabbit Class II Lane N 40-12	836,000	4,037,940	\$5,510,000	TIRZ	2035
Paddy Hamilton/2410 Connection			\$20,000,000	TIRZ Future MPO Project	2040
Project Total			\$58,113,500		

CAPITAL IMPROVEMENT PLAN- FACILITY & ECONOMIC DEVELOPMENT

Project Description - Facility	Professional Service	Construction	TOTAL	Provision	Estimated Year
SMART Museum Expansion	170,000	1,500,000	\$1,670,000	TIRZ / Bond	2024
Large Community Park Master Plan	150,000	1,000,000	\$1,150,000	TIRZ / Bond / TPW	2024
BGCA Facility Expansions	170,000	1,500,000	\$1,670,000	TIRZ / Bond / Partnership	2024/2025
Public Safety Annex (South Side)	100,000	1,400,000	\$1,500,000	TIRZ / Bond	2024/2025
Multi Plex Recreational Facility	300,000	10,000,000	\$10,300,000	TIRZ / Bond / TPW	2030
Project Total			\$16,290,000		
Funded			\$		
Project Description - Economic Development	Professional Service	Construction	TOTAL	Provision	Estimated Year
Nolan Creek - Recreational Tourism	0	0	\$2,000,000	TIRZ / EDC	Multi-year
Main Street Façade Improvements	0	0	\$350,000	EDC / TIRZ	Multi-year
Main Spur District Improvements	0	0	\$400,000	EDC / TIRZ	Multi-year
Main Street Programming	0	0	\$50,000	EDC / TIRZ	Multi-year
SMART Museum Programming	0	0	\$2,250,000	EDC / M&O / TIRZ	Multi-year
Jackrabbit Mult-Modal Site	0	0	\$2,000,000	TIRZ / EDC	2035
Water & Wastewater Improvements I 14	0	0	\$2,100,000	EDC / TIRZ / WCID 3	TBD
Waste Water Plant Expansion	0	0	\$13,000,000	WCID 3/ TIRZ	2030
Unidentified Programming & Projects	0	0	\$200,000		TBD
Drainage Improvements - Floodplain	0	0	\$3,500,000		Multi-year
Project Total			\$25,850,000		

CAPITAL IMPROVEMENT PLAN- FACILITIES



Facilities

The City maintains a repurposed school building as the location for municipal operations. Since 2015, incremental improvements have been made, such as AC replacement, room-by-room renovations, and roof repairs. Engineering was completed to expand the Police Parking Lot for capacity and security. Elements completed last fiscal year with unforecasted revenue included window replacement, wood siding replacement, mortar repair, and exterior painting for \$75,000. Funds originally earmarked for City Hall improvements were reallocated to the Economic Development Corporations Project for Underpass Lighting at Main Street due to inflation increases experienced since the original opinion of probable cost.



JW Sims Community Center will receive a much-needed renovation with help from the American Rescue Act Funding. This will provide additional space for future social distancing requirements, a resource library, and other community enrichment components. The expansion will also keep emergency shelter needs in mind and demonstrate sustainable building practices. The Municipal Court was relocated to Municipal Building to provide more programming space for community outreach. Approximately \$1 million from American Rescue Program is allocated towards the renovation; the contract is let for August 2022. The expansion for a larger events center will also be a candidate for future bond issues.



Mary Marie Multi-use Facility is the next priority for expansion to allow for indoor sports and recreational activities. Adding to the facility would allow the Boys & Girls Club of America to add programs for teenage children. Additionally, Senior programming for indoor fitness or Senior centers could be programmed into community outreach. A provision for funding is not yet identified, but a special focus on grant opportunities will continue.

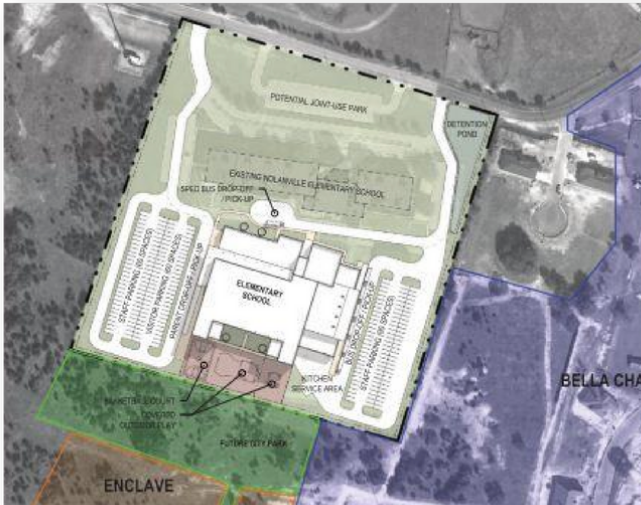
CAPITAL IMPROVEMENT PLAN- FACILITIES

Public Safety

There are 850 additional rooftops expected on our southern side of Interstate 14, and the rate of building is like none we have ever seen. Nolanville Elementary School is scheduled to expand its footprint with a new facility at the end of 2024.

Given the Railroad blocking access for extended amounts of time (sometimes up to 50 minutes), it is in the best interest of the community for the City to have a Public Safety Annex on the Southside. Land acquisition will be coordinated with the school district or developers in that area with a goal of implementation in 2025.

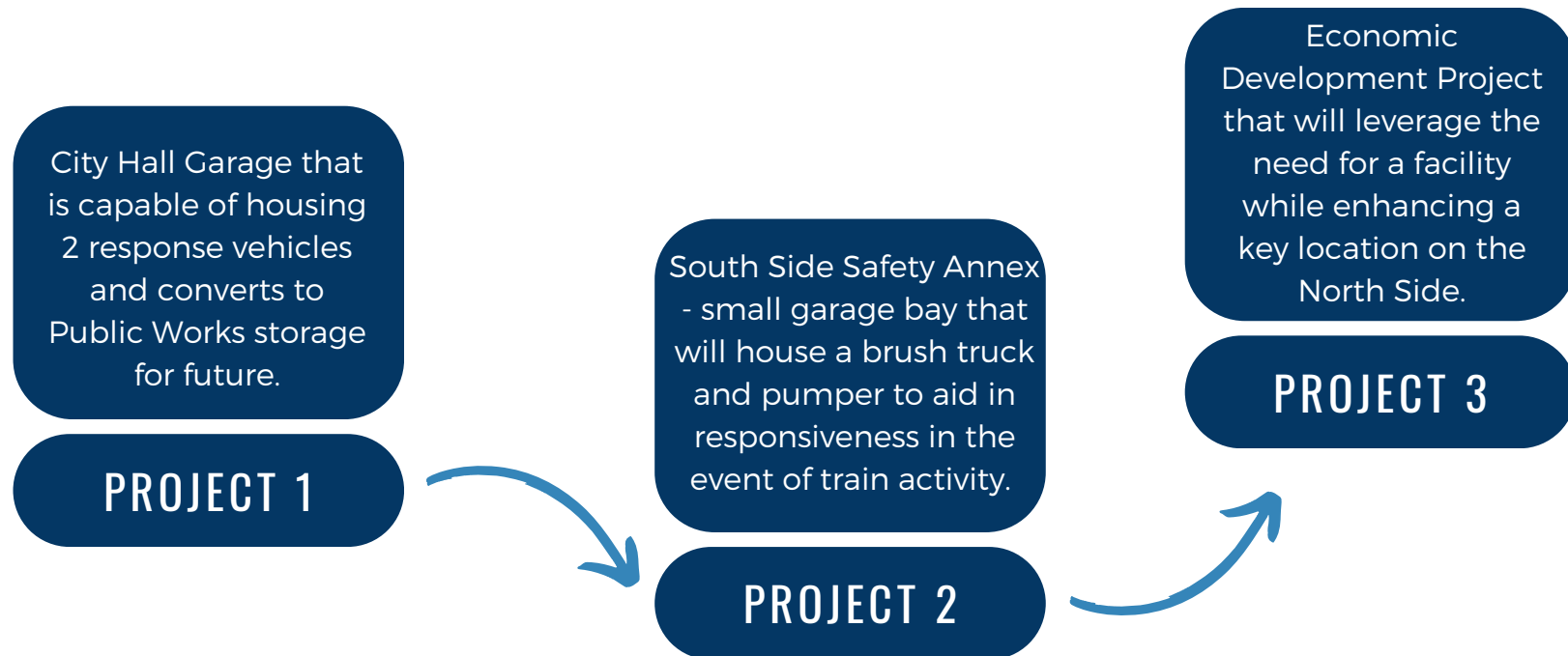
In the meantime, funding sources will be identified through State/Federal grants, and plans will include this asset in the next bond issue. Meanwhile, Capital Equipment was acquired with ARPA funding to prepare City-owned assets for fire response versus relying solely on a contracted volunteer force.



CAPITAL IMPROVEMENT PLAN

PUBLIC SAFETY FACILITIES

Fire, Rescue and Emergency Medical Services as well as how to respond best to all areas of the City Limits are impacted by the selection of facility location. There are also opportunities



CAPITAL IMPROVEMENT PLAN- GREENWAYS

The City obtained a Community Park Grant from Texas Parks and Wildlife (TPW) to add bathrooms and a pavilion for Monarch Park, Monarch Park Grant III. The Parks capital equipment budget was raised to provide for the 50% match; the total project amount is \$300,000. The priorities for this grant include public restrooms and a pavilion.

An application for park amenities for Fox Park on 10th Street was submitted in August 2022. If successful, the park will host a state-of-the-art skate park with all-inclusive areas that suit all skill levels, an obstacle course, and additional playground equipment. Other Park improvements on the horizon will be a shared sports field park at Old Nolanville Road in cooperation with the school district and a neighborhood park at Wildwood Estates. These two areas may be candidates for inclusion in the next bond issue.

The City's pursuit of a recreational grant application for trail improvements along Wildwood Estates and Nolan Creek was put on hold temporarily due to needed land acquisition and progress on awarded KTMPO projects that complement the connections that will be made when completed. Applications for this are due in February each year; preliminary engineering and application administration will be necessary to compete for engineering for these elements and land acquisition.

Wildwood Trail



Pecan Park



CAPITAL IMPROVEMENT PLAN- PROVISION



Future provisions will consider an additional Tax Note, COO, or Bond between 2024-2027. This is when previous debts will retire, and the likelihood of grant assistance will be known for the next improvement opportunity. In preparation for already funded transportation projects, preliminary engineering is prioritized using a portion of the Sales Tax Street Maintenance Fund and Public Works, the street operational budget, for the match. Due to inflation, since funding was awarded, financing the match for the TxDOT State Infrastructure Bank may be necessary, which offers short-term, low-interest loans for small municipalities to complete projects.

Provisions for the park, recreation facilities, and trail capital improvements are budgeted annually in the Maintenance & Operations line for the park and prioritized by the City's Comprehensive Plan. This year Building Facilities will have its budgeting department to track maintenance activity and utility costs.

Master Park Planning is the focus for this budget year in preparation for submission to Texas Parks & Wildlife for a Local Non-Urban Outdoor Recreation grant next year that can be divided amongst noncontiguous park areas. Trails grant for Nolan Creek Trail will be pursued in February 2023. The indoor facility for non-urban recreation is new, and the City is standing by to learn the criteria for this program.

In conclusion, there is a shortfall in future planning for capital projects and equipment largely due to State-imposed caps on the tax rates and State mandated (unfunded) exemptions. This makes allocating a portion of the general fund towards the capital improvement plan impossible, compromising our ability to respond to disaster and critical equipment failures. The rising cost related to preparing these plans from land acquisition, geotechnical and land surveys, and engineering is outpacing the confines of the tax rate restriction. Given the growth rate and approximate 1/3 of new properties that are added each year that are exempt from taxes, it may be necessary to plan for an election to raise the rate past the State's defined "Voter Approval Rate" to provide adequate Public Safety response or at the very least opt for the Di Minimis rate which allows small Cities to raise the rate enough for \$500,000 added revenue.

AD VALOREM ANALYSIS OF TAX RATES



AD VALOREM ANALYSIS OF TAX RATES

Ad Valorem Taxes Analysis			
ESTIMATE OF AD VALOREM TAX REVENUE			
AND PROPOSED DISTRIBUTION OF COLLECTIONS			
Taxable Assessed Valuation			\$ 456,578,012
Proposed Tax Rate of \$100 Valuation			\$ 0.4979
Non-Freeze Tax Levy			\$ 2,273,302
Freeze Tax Levy			\$ 185,171
Total Tax Levy			\$ 2,458,473
Estimated Percent of Collections			100%
Estimated Funds from Tax Levy			\$ 2,458,473
PROPOSED DISTRIBUTION OF ALL TAX COLLECTIONS			
	% of Total	Tax Rate	Collections
General Fund	83.11%	\$ 0.4138	2,043,214
Debt Service Fund	16.89%	\$ 0.0841	415,259
Total	1.0000	\$ 0.4979	2,458,473
COMPARISON OF PREVIOUS YEARS TAX RATES			
Tax Year	General Fund	Debt Service	Total
2022	0.3691	0.1036	0.4441
2021	0.3463	0.1211	0.4674
2020	0.37	0.1603	0.5303
2019	0.4036	0.112	0.5156
2018	0.4065	0.12	0.5265
2017	0.3777	0.1222	0.4999
2016	0.3878	0.1142	0.5020
2015	0.3781	0.1273	0.5054
2014	0.3635	0.1419	0.5054
2013	0.3650	0.1468	0.5118
2012	0.3654	0.1541	0.5195
2011	0.3454	0.1240	0.4694

FISCAL YEAR 2023-2024 BUDGET



CITY OF NOLANVILLE
Adopted Annual Budget
Fiscal Year 2023 - 2024

	FY 22-23	FY 23-24
	<u>ORIGINAL BUDGET</u>	<u>BUDGET</u>
<u>GENERAL FUND</u>		
REVENUES		
Ad Valorem Tax	1,282,633	1,889,320
Sales Tax	951,055	951,055
Municipal Court	173,000	173,000
Franchise Fees	222,500	222,500
Permits	106,629	106,629
Public Works	1,250	1,250
Other Misc Revenues (including: Transfers In)	32,700	44,700
TOTAL REVENUES	2,769,767	3,388,453
EXPENDITURES		
<u>ADMINISTRATION</u>		
Personnel	436,271	468,547
Supplies/Contracted Services	258,648	301,514
Capital Outlay	0	0
Total Administration	694,919	770,062
<u>MUNICIPAL COURT</u>		
Personnel	46,617	49,325
Supplies/Contracted Services	35,370	35,370
Capital Outlay	0	0
Total Municipal Court	81,987	84,694
<u>POLICE DEPARTMENT</u>		
Personnel	841,292	897,588
Supplies/Contracted Services	102,601	102,181
Capital Outlay	65,000	70,000
Total Police Department	1,008,893	1,069,768
<u>PUBLIC SAFETY DEPARTMENT</u>		
Personnel	0	301,609
Supplies/Contracted Services	45,000	0
Ambulance Services	60,000	0
Capital Outlay	0	144,000
Total Emergency Services	105,000	495,609
<u>PUBLIC WORKS</u>		
Personnel	314,763	361,490
Supplies/Contracted Services	287,611	292,612
Capital Outlay	0	12,000
Total Public Works	602,373	666,102
<u>FACILITIES</u>		
Maintenance & Utilities	99,827	125,450
Capital Outlay		
Total Facilities	99,827	125,450

<u>PARKS</u>		
Supplies/Contracted Services	26,768	26,768
Capital Outlay	150,000	150,000
Total Parks	176,768	176,768
TOTAL EXPENDITURES	2,769,767	3,388,453
REVENUES OVER/(UNDER) EXPENDITURES	0	(0)
BEGINNING FUND BALANCE (Estimated)	2,429,601	2,190,000
ENDING FUND BALANCE (Estimated)	2,190,000	2,190,000

SPECIAL FUNDS	FY 22-23 ORIGINAL BUDGET	FY 23-24 BUDGET	ESTIMATED FY 23-24 START BALANCE
DEBT SERVICE FUND			
REVENUES (Includes Transfer In \$19,975 from Fund Balance)	390,252	410,227	23,176
EXPENDITURES	390,252	410,227	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	
COURT SECURITY FUND			
REVENUES	4,000	4,000	0
EXPENDITURES	4,000	4,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	
COURT TECHNOLOGY FUND			
REVENUES	4,000	4,000	0
EXPENDITURES	4,000	4,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	
CROSSING GUARD FUND			
REVENUES	5,000	5,000	10,000
EXPENDITURES	10,000	5,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>-5,000</u>	<u>0</u>	
STREET MAINTENANCE FUND			
REVENUES	240,000	240,000	0
EXPENDITURES	240,000	240,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	

SPECIAL FUNDS	FY 22-23 ORIGINAL BUDGET	FY 23-24 BUDGET	ESTIMATED FY 23-24 START BALANCE
GRANTS FUNDS - REOCCURING			
REVENUES	945,455	1,689,872	0
EXPENDITURES	945,455	1,689,872	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	
CAPITAL OUTLAY PROJECTS			
REVENUES	0	0	0
TRANSFER IN		0	
EXPENDITURES	0	0	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	
CAPITAL CONSTRUCTION FUND (BOND)			
REVENUE	350,000	1,000,000	0
TRANSFER IN			
EXPENDITURES	497,000	1,000,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>-147,000</u>	<u>0</u>	
GRANTS - SPECIAL*			
REVENUES	763,367	0	0
EXPENDITURES	1,000,000	0	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	

100-GENERAL FUND
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Taxes					
100-4100 Property Tax - Current	993,024	1,085,666	1,282,633	1,301,409	1,889,320
100-4110 Property Tax - Delinquent	9,269	6,908	0	8,803	0
100-4115 Sales Tax Revenue	1,145,904	1,306,019	951,054	948,205	951,053
100-4120 Mixed Beverage Tax	0	23	0	4,762	0
100-4130 Business Personal Property Tax	180	547	0	103	0
TOTAL Taxes	2,148,377	2,399,162	2,233,687	2,263,283	2,840,373
Licenses & Permits					
100-4200 Franchise Fees, Other	11,708	7,017	2,500	0	2,500
100-4201 FF, Cable	42,475	21,849	40,000	20,311	40,000
100-4202 FF, Telephone	924	22,986	0	11,060	0
100-4203 FF, Electric	107,365	107,820	100,000	118,471	100,000
100-4204 FF, Gas	12,388	15,658	12,000	18,825	12,000
100-4205 FF, Trash	81,928	96,373	68,000	74,041	68,000
100-4231 Business Licenses	7,340	10,529	6,630	9,482	6,630
100-4232 Contractor Licenses	0	200	0	825	0
100-4260 Permits	0	(1,103)	0	0	0
100-4261 Garage Sale Permit	521	600	0	565	0
100-4262 Building Permits Revenue	141,458	197,443	100,000	129,714	100,000
TOTAL Licenses & Permits	406,107	479,372	329,130	383,293	329,130
Intergovernmental					
Charges for Services					
100-4400 Copy, Fax, & Notary	168	135	300	141	300
100-4420 Community Center Rental	2,085	2,725	1,400	200	1,400
100-4425 Animal Control Fees	75	405	250	295	250
100-4430 Police Reports	1,353	4,303	0	1,250	0
100-4440 Credit Card Fees	0	0	0	(30)	0
TOTAL Charges for Services	3,681	7,568	1,950	1,856	1,950
Fines & Forfeitures					
100-4500 Court Costs Fees & Charges	32,184	30,247	18,000	20,891	18,000
100-4505 Judicial Efficiency Fees	96	60	0	36	0
100-4510 Fines & Forfeitures: Court	180,128	195,641	155,000	128,861	155,000
100-4515 Warrant Fees	50	100	0	0	0
TOTAL Fines & Forfeitures	212,458	226,047	173,000	149,788	173,000
Investment Income					
100-4600 Investment Income	2,454	19,212	12,000	120,321	24,000
100-4610 Real Estate Rentals	13,424	10,853	12,000	15,780	12,000
TOTAL Investment Income	15,878	30,065	24,000	136,101	36,000

100-GENERAL FUND
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Contributions/Donations					
100-4700 Donations: Private	95	0	0	0	0
100-4710 Donations: Police	0	2,718	0	100	0
100-4720 Donations: Park	2,000	100	0	0	0
TOTAL Contributions/Donations	<u>2,095</u>	<u>2,818</u>	<u>0</u>	<u>100</u>	<u>0</u>
Miscellaneous					
100-4800 Other Income	29,317	(43,853)	0	300	0
100-4801 Miscellaneous- Police	2,000	0	0	0	0
100-4803 Miscellaneous - Public Works	4,122	3,200	1,000	1,263	1,000
100-4804 Annual Festival - INCOME	0	4,834	0	1,560	0
100-4805 Centex Race Series - INCOME	4,140	6,935	7,000	(3,876)	7,000
100-4806 TECLOSE Training Funds	1,187	1,026	0	1,071	0
100-4807 Reimbursement from CBCFR	0	0	0	3,750	0
TOTAL Miscellaneous	<u>40,766</u>	<u>(27,859)</u>	<u>8,000</u>	<u>4,068</u>	<u>8,000</u>
Other Financing Sources					
100-4999 Insurance Recoveries	8,882	2,622	0	13	0
TOTAL Other Financing Sources	<u>8,882</u>	<u>2,622</u>	<u>0</u>	<u>13</u>	<u>0</u>
TOTAL REVENUES	<u><u>2,838,244</u></u>	<u><u>3,119,794</u></u>	<u><u>2,769,767</u></u>	<u><u>2,938,501</u></u>	<u><u>3,388,453</u></u>

100-GENERAL FUND
Administration
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Personnel Services/Benef					
100-5101-1100 Salaries & Wages	264,701	301,056	254,981	314,325	259,126
100-5101-1105 Overtime	0	259	0	0	0
100-5101-1110 Payroll Taxes	20,987	23,300	19,506	24,217	19,823
100-5101-1111 TWC Unemployment Tax	1,797	465	1,080	76	1,080
100-5101-1120 Employee Benefits	16,708	9,508	0	2,585	0
100-5101-1125 Group Insurance	70,644	92,011	148,896	97,974	176,568
100-5101-1126 TMRS Employer Exp	4,764	11,289	11,808	10,760	11,950
100-5101-1130 Temporary Employees	0	0	0	5,536	0
100-5101-1140 Income EDC Personnel	(52,108)	(42,592)	0	(69,220)	0
TOTAL Personnel Services/Benef	327,493	395,296	436,271	386,251	468,547
Operating Expenditures					
100-5101-2100 Official Notices	12,949	9,945	9,000	4,865	9,000
100-5101-2105 Annual Festival	11,566	11,150	8,000	2,944	8,000
100-5101-2130 Banking Charges	321	834	0	8	0
100-5101-2132 Cash Over/Short	(35)	395	0	0	0
100-5101-2150 Information Technology	32,476	40,516	38,000	41,412	43,115
100-5101-2170 Dues, Fees and Memberships	14,851	15,245	10,000	6,763	10,000
100-5101-2180 Election Expenses	2,555	229	2,500	2,433	2,500
100-5101-2190 Equipment	4,561	3,062	3,000	1,786	3,000
100-5101-2200 Equipment Lease - Copiers	2,908	3,035	2,200	1,693	2,200
100-5101-2220 Insurance - TML	40,232	51,395	62,249	69,345	80,000
100-5101-2221 Insurance	0	0	300	0	300
100-5101-2230 Legal Fees	31,801	40,431	45,000	53,176	45,000
100-5101-2240 Manuals & Subscriptions	0	0	0	499	0
100-5101-2245 Meeting/Conference Expense	8,413	8,981	7,000	7,643	7,000
100-5101-2249 ENDEAVOR EXPENSES	0	9,132	10,000	2,627	10,000
100-5101-2250 Misc Expenses	14,216	1,412	0	3,758	0
100-5101-2251 Train Whistle Jamboree	(290)	0	0	836	0
100-5101-2252 CENTEX Race Series	6,119	13,436	6,000	(5,104)	6,000
100-5101-2260 Office Supplies	4,312	3,920	5,000	2,751	5,000
100-5101-2280 Postage	3,055	1,992	3,000	1,875	3,000
100-5101-2290 Printing	292	0	99	0	99
100-5101-2300 Professional Services	7,385	0	0	0	0
100-5101-2301 Prof Svcs - Accounting	16,000	16,548	20,000	8,000	20,000
100-5101-2302 Prof Svcs - Engineering	11,982	7,750	7,500	6,860	7,500
100-5101-2304 Prof Svcs - Other	11,363	27,804	10,000	10,270	30,000
100-5101-2380 General Personnel Expenses	1,053	2,171	3,000	3,146	3,000
100-5101-2390 Training & Education	2,521	4,209	2,500	4,112	2,500
100-5101-2400 Travel & Meals	616	3,383	2,500	1,377	2,500
100-5101-2440 Utilities: Tele/ISP/Cable	8,967	4,655	0	959	0
100-5101-2441 Telephone - Wireless	2,010	3,384	1,800	2,789	1,800
TOTAL Operating Expenditures	252,197	285,014	258,648	236,824	301,514

5101-2251 Train Whistle Jamboree

PERMANENT NOTES:
Duplicate Line

100-GENERAL FUND
Administration
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Capital Outlay					
100-5101-4000 Property Purchase	0	7,500	0	0	0
100-5101-4100 Machinery & Equipment	0	27,824	0	0	0
TOTAL Capital Outlay	0	35,324	0	0	0
Other Financing Uses					
100-5101-9900 Interfund Transfers Out	197,000	0	0	0	0
TOTAL Other Financing Uses	197,000	0	0	0	0
TOTAL Administration	776,690	715,635	694,919	623,075	770,061

100-GENERAL FUND

Courts

DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Personnel Services/Benef					
100-5201-1100 Salaries & Wages	33,844	38,513	41,189	38,434	43,591
100-5201-1105 Overtime	0	214	0	0	0
100-5201-1110 Payroll Taxes	2,500	2,741	3,151	2,860	3,335
100-5201-1111 TWC Unemployment Tax	252	9	180	13	180
100-5201-1120 Employee Benefits	92	0	0	0	0
100-5201-1126 TMRS Employer Exp	708	1,579	2,097	1,381	2,220
TOTAL Personnel Services/Benef	37,395	43,056	46,617	42,688	49,326
Operating Expenditures					
100-5201-2132 Cash Over/Short	(133)	0	0	0	0
100-5201-2150 Information Technology	280	0	4,000	0	4,000
100-5201-2190 Equipment	410	0	0	0	0
100-5201-2230 Legal Fees	12,000	12,050	12,000	9,923	13,000
100-5201-2260 Office Supplies	193	336	370	0	370
100-5201-2300 Professional Services	14,400	14,400	19,000	15,165	18,000
100-5201-2390 Training & Education	750	0	0	480	0
TOTAL Operating Expenditures	27,899	26,786	35,370	25,567	35,370
Capital Outlay					
TOTAL Courts	65,294	69,842	81,987	68,256	84,696

100-GENERAL FUND

Police Dept

DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Personnel Services/Benef					
100-5301-1100 Salaries & Wages	508,898	581,443	675,545	471,060	746,914
100-5301-1105 Overtime	3,075	1,427	69,186	4,889	48,086
100-5301-1110 Payroll Taxes	38,707	41,694	56,972	36,250	60,409
100-5301-1111 TWC Unemployment Tax	3,180	706	2,160	128	2,160
100-5301-1126 TMRS Employer Exp	10,626	22,430	37,429	16,451	40,019
TOTAL Personnel Services/Benef	564,486	647,700	841,292	528,778	897,588
Operating Expenditures					
100-5301-2110 Ammunition	1,936	2,636	2,000	1,028	2,000
100-5301-2150 Information Technology	2,299	6,113	4,000	14,772	4,000
100-5301-2170 Dues & Fees	1,750	724	1,700	230	1,700
100-5301-2190 Equipment	13,416	7,836	10,000	3,339	10,000
100-5301-2210 Inmate Housing	10	0	150	0	150
100-5301-2240 Manuals & Subscriptions	380	69	500	384	500
100-5301-2250 Misc Expenses	0	397	0	0	0
100-5301-2251 Misc - National Night Out	0	1,491	500	250	500
100-5301-2260 Office Supplies	590	3,680	1,250	881	1,250
100-5301-2270 Oil, Gas, & Fuel	25,156	34,367	35,000	24,322	34,580
100-5301-2290 Printing	2,072	2,119	2,000	1,568	2,000
100-5301-2300 Professional Services	0	193	0	1,225	0
100-5301-2320 Repair & Maintenance: Equi	831	148	1,500	280	1,500
100-5301-2330 Repair & Maintenance: Vehi	20,989	11,473	15,000	15,631	15,000
100-5301-2360 Supplies: Departmental	900	1,008	2,000	1,035	2,000
100-5301-2390 Training & Education	1,466	1,070	4,200	1,652	4,200
100-5301-2391 Training - TECLOSE	265	1,026	0	35	0
100-5301-2400 Travel & Meals	4,033	726	4,700	1,500	4,700
100-5301-2410 Uniforms	8,252	11,539	12,700	2,382	12,700
100-5301-2441 Telephone - Wireless	6,355	5,845	5,400	4,343	5,400
TOTAL Operating Expenditures	90,699	92,460	102,600	74,858	102,180
Capital Outlay					
100-5301-4100 Machinery & Equipment	67,121	58,706	65,000	0	70,000
TOTAL Capital Outlay	67,121	58,706	65,000	0	70,000
TOTAL Police Dept	722,307	798,865	1,008,892	603,636	1,069,768

100-GENERAL FUND
Fire Dept
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Personnel Services/Benef					
100-5302-1100 SALARIES & WAGES	0	0	0	16,881	282,961
100-5302-1110 PAYROLL TAXES	0	0	0	1,291	11,907
100-5302-1111 TWC UNEMPLOYMENT TAX	0	0	0	6	1,260
100-5302-1126 TMRS EMPLOYER EXP	0	0	0	0	5,480
TOTAL Personnel Services/Benef	0	0	0	18,179	301,608
Operating Expenditures					
100-5302-2190 Equipment	0	0	0	5,514	0
100-5302-2230 Legal Expense	0	0	0	535	0
100-5302-2250 MISC EXPENSE	0	0	0	39	0
100-5302-2270 Oil, Gas, & Fuel	0	0	0	0	10,000
100-5302-2300 Ambulance Service	56,667	60,000	60,000	50,000	0
100-5302-2305 Fire Services	45,000	45,000	45,000	0	0
100-5302-2330 Repair & Maintenance: Vehi	0	0	0	386	40,000
100-5302-2390 Training & Education	0	0	0	250	0
100-5302-2410 Uniforms	0	0	0	196	0
TOTAL Operating Expenditures	101,667	105,000	105,000	56,920	50,000
Capital Outlay					
100-5302-4100 Machinery & Equipment	0	0	0	0	144,000
TOTAL Capital Outlay	0	0	0	0	144,000
TOTAL Fire Dept	101,667	105,000	105,000	75,098	495,608

100-GENERAL FUND
Public Works
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Personnel Services/Benef					
100-5401-1100 Salaries & Wages	150,066	212,495	280,016	231,023	320,734
100-5401-1105 Overtime	0	0	0	483	0
100-5401-1110 Payroll Taxes	11,463	15,371	21,421	17,623	24,536
100-5401-1111 TWC Unemployment Tax	1,194	597	1,260	95	1,440
100-5401-1126 TMRS Employer Exp	2,678	7,249	12,066	6,950	14,781
100-5401-1130 Temporary Employees	627	1,725	0	0	0
TOTAL Personnel Services/Benef	166,029	237,437	314,763	256,175	361,491
Operating Expenditures					
100-5401-2120 Animal Control Expenses	2,160	4,080	4,500	2,610	4,500
100-5401-2150 Information Technology	1,937	0	0	0	0
100-5401-2170 Abatement	4,826	1,591	5,000	0	5,000
100-5401-2175 Certifications/Licenses	561	358	500	557	500
100-5401-2190 Tools & Equipment	7,444	9,785	2,600	4,719	2,600
100-5401-2200 Equipment Rental	1,720	2,272	5,000	3,986	5,000
100-5401-2240 Manuals & Subscriptions	299	0	0	0	0
100-5401-2250 Misc Expenses	154	0	0	0	0
100-5401-2255 Detention Pond Exp	7,201	6,200	5,500	7,098	5,500
100-5401-2260 Office Supplies	0	180	0	0	0
100-5401-2270 Oil, Gas, & Fuel	5,750	13,720	14,000	11,408	14,000
100-5401-2280 Postage	13	47	0	0	0
100-5401-2290 Printing	680	0	500	165	500
100-5401-2300 Professional Services	8,183	9,758	8,511	5,220	8,511
100-5401-2310 Repair & Maintenance: Bldg	18,984	18,749	0	91	0
100-5401-2311 Rep & Maint: Bldg Securit	2,860	1,578	0	0	0
100-5401-2320 Repair & Maintenance: Equi	2,654	5,262	5,000	3,329	5,000
100-5401-2330 Repair & Maintenance: Vehi	1,892	5,542	5,000	1,708	5,000
100-5401-2350 Street Repair	144,033	188,398	225,000	21,946	225,000
100-5401-2360 Supplies: Departmental	1,779	985	1,000	2,273	1,000
100-5401-2390 Training & Education	1,810	2,050	1,000	1,021	5,000
100-5401-2400 Travel & Meals	476	1,288	2,000	780	3,000
100-5401-2410 Uniforms	4,587	6,053	2,500	4,440	2,500
100-5401-2430 Utilities: Electric	60,654	64,629	0	0	0
100-5401-2450 Utilities: Water	6,616	3,554	0	0	0
TOTAL Operating Expenditures	287,274	346,077	287,611	71,351	292,611
Capital Outlay					
100-5401-4100 Machinery & Equipment	232	0	0	7,000	12,000
TOTAL Capital Outlay	232	0	0	7,000	12,000
TOTAL Public Works	453,536	583,514	602,374	334,525	666,102

100-GENERAL FUND
Facilities (formerly CC)
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Operating Expenditures					
100-5501-2140 CLEANING ONLY	2,070	1,210	2,500	6,026	5,000
100-5501-2310 REPAIRS/MAINTENANCE	2,908	7,420	22,876	44,302	40,000
100-5501-2311 BLDG SECURITY	0	0	2,700	1,238	2,700
100-5501-2430 UTILITIES: ELECTRIC	0	0	60,000	49,043	60,000
100-5501-2440 Utilities: Telephone	0	0	6,001	3,418	12,000
100-5501-2450 UTILITIES: WATER	914	914	5,750	3,789	5,750
TOTAL Operating Expenditures	5,891	9,544	99,827	107,816	125,450
Capital Outlay					
100-5501-4100 Machinery & Equipment	2,024	0	0	0	0
TOTAL Capital Outlay	2,024	0	0	0	0
TOTAL Facilities (formerly CC)	7,915	9,544	99,827	107,816	125,450

100-GENERAL FUND

Parks

DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Operating Expenditures					
100-5502-2250 Other Expenses	1,589	27,845	0	0	0
100-5502-2300 PROFESSIONAL SERVICES	0	0	0	1,500	0
100-5502-2310 Repairs/Maintenance	(3,610)	33,836	16,768	17,156	16,768
100-5502-2450 Utilities - Water	11,289	5,675	10,000	3,561	10,000
TOTAL Operating Expenditures	9,267	67,356	26,768	22,217	26,768
Capital Outlay					
100-5502-4100 Machinery & Equipment (OT)	132,825	86,015	150,000	112,132	150,000
TOTAL Capital Outlay	132,825	86,015	150,000	112,132	150,000
TOTAL Parks	142,092	153,370	176,768	134,349	176,768
TOTAL EXPENDITURES	2,269,502	2,435,770	2,769,767	1,946,756	3,388,453
REVENUE OVER/(UNDER) EXPENDITURES	568,742	684,024	0	991,745	0

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CITY OF NOLANVILLE
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2023

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120-DONATIONS
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<u>Contributions/Donations</u>					

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CITY OF NOLANVILLE
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2023

150-NOLANVILLE EDC
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Taxes					
150-4115 Sales Tax Revenue	<u>286,476</u>	<u>326,505</u>	<u>240,000</u>	<u>237,051</u>	<u>240,000</u>
TOTAL Taxes	<u>286,476</u>	<u>326,505</u>	<u>240,000</u>	<u>237,051</u>	<u>240,000</u>
Investment Income					
150-4600 Investment Income	<u>332</u>	<u>2,657</u>	<u>0</u>	<u>12,354</u>	<u>0</u>
TOTAL Investment Income	<u>332</u>	<u>2,657</u>	<u>0</u>	<u>12,354</u>	<u>0</u>
Contributions/Donations					
150-4710 Keep Nolanville Beautiful Rev	300	8,125	0	1,000	0
150-4750 Events/Donations	50	2,807	0	607	0
150-4751 CHARGEPOINT REVENUE	0	0	0	1,177	0
150-4752 EDC OTHER INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,500</u>	<u>0</u>
TOTAL Contributions/Donations	<u>350</u>	<u>10,932</u>	<u>0</u>	<u>9,284</u>	<u>0</u>
TOTAL REVENUES	<u><u>287,158</u></u>	<u><u>340,093</u></u>	<u><u>240,000</u></u>	<u><u>258,689</u></u>	<u><u>240,000</u></u>

150-NOLANVILLE EDC
Non-Departmental
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Personnel Services/Benef					
150-5000-1100 Salaries/Wages	47,592	42,592	65,000	59,306	95,993
TOTAL Personnel Services/Benef	47,592	42,592	65,000	59,306	95,993
Operating Expenditures					
150-5000-2100 UTILITIES (OCH/CORNER)	0	0	6,000	8,259	8,000
150-5000-2101 Administrative Exp	16,092	9,459	3,000	247	3,000
150-5000-2102 Advertising/Marketing	9,193	19,824	10,000	9,335	12,000
150-5000-2103 Capital Costs REOCCURRINGAS	0	166,283	50,000	72,138	30,000
150-5000-2170 Dues & Fees	725	727	3,000	810	3,000
150-5000-2220 Insurance	0	0	0	0	17,000
150-5000-2230 Legal Fees	1,176	823	5,000	3,030	5,000
150-5000-2254 Community Development	39,510	62,561	10,000	26,518	10,000
150-5000-2255 Meeting Expenses	0	0	500	537	1,000
150-5000-2260 Office Supplies	176	1,495	1,000	782	1,000
150-5000-2300 Professional Services (ENG	21,267	73,912	50,000	60,685	75,000
150-5000-2380 Economic Development Incen	5,692	0	50,000	1,000	30,000
150-5000-2381 KNB - PAYROLL ENTRY ONLY	14,930	15,951	10,000	12,871	10,000
150-5000-2390 Training & Education	379	1,717	5,000	1,722	5,000
TOTAL Operating Expenditures	109,140	352,752	203,500	197,934	210,000
TOTAL Non-Departmental	156,732	395,344	268,500	257,241	305,993
TOTAL EXPENDITURES	156,732	395,344	268,500	257,241	305,993
REVENUE OVER/(UNDER) EXPENDITURES	130,426	(55,251)	(28,500)	1,449	(65,993)

160-STREET MAINTENANCE
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT YEAR-TO-DATE BUDGET ACTUAL	2023-2024 APPROVED BUDGET
<u>Taxes</u>				
160-4115 Sales Tax Revenue	286,476	326,505	240,000	240,000
TOTAL Taxes	<u>286,476</u>	<u>326,505</u>	<u>240,000</u>	<u>240,000</u>
<u>Other Financing Sources</u>				
160-4920 Transfers In	100,000	0	0	0
TOTAL Other Financing Sources	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL REVENUES	 <u><u>386,476</u></u>	 <u><u>326,505</u></u>	 <u><u>240,000</u></u>	 <u><u>240,000</u></u>

160-STREET MAINTENANCE
Non-Departmental
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Operating Expenditures					
160-5000-2300 Prof Services	342,989	560,258	240,000	344,975	240,000
160-5000-2350 Street Repair Supplies	225	1,352	0	9,988	0
TOTAL Operating Expenditures	<u>343,213</u>	<u>561,610</u>	<u>240,000</u>	<u>354,963</u>	<u>240,000</u>
TOTAL Non-Departmental	343,213	561,610	240,000	354,963	240,000
TOTAL EXPENDITURES	<u><u>343,213</u></u>	<u><u>561,610</u></u>	<u><u>240,000</u></u>	<u><u>354,963</u></u>	<u><u>240,000</u></u>
REVENUE OVER/(UNDER) EXPENDITURES	<u><u>43,263</u></u>	<u><u>(235,106)</u></u>	<u><u>0</u></u>	<u><u>(117,911)</u></u>	<u><u>0</u></u>

180-GRANTS
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Intergovernmental					
180-4340 TX Parks/Wildlife	144,922	0	150,000	168,208	150,000
180-4360 KTMO - TXDOT	0	1,092,605	795,455	0	1,539,872
TOTAL Intergovernmental	<u>144,922</u>	<u>1,092,605</u>	<u>945,455</u>	<u>168,208</u>	<u>1,689,872</u>
TOTAL REVENUES	<u><u>144,922</u></u>	<u><u>1,092,605</u></u>	<u><u>945,455</u></u>	<u><u>168,208</u></u>	<u><u>1,689,872</u></u>

180-GRANTS
Non-Departmental
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Operating Expenditures					
180-5000-2300 PROF SVCS - CDBG FUNDS	0	4,214	0	(2,000)	0
180-5000-2340 TX Parks/Wildlife	151,875	97,903	150,000	97,354	150,000
180-5000-2360 KTMPO - TXDOT	63,726	0	0	0	0
180-5000-2363 KTMPO - Construction	0	1,117,994	795,455	437,294	1,539,872
TOTAL Operating Expenditures	215,601	1,220,111	945,455	532,648	1,689,872
TOTAL Non-Departmental	215,601	1,220,111	945,455	532,648	1,689,872
TOTAL EXPENDITURES	<u>215,601</u>	<u>1,220,111</u>	<u>945,455</u>	<u>532,648</u>	<u>1,689,872</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>(70,679)</u>	<u>(127,505)</u>	<u>0</u>	<u>(364,439)</u>	<u>0</u>

201-MUNICIPAL COURT SECURITY
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<u>Fines & Forfeitures</u>					
201-4500 COURT SECURITY 420B	6,003	6,298	4,000	4,429	4,000
TOTAL Fines & Forfeitures	<u>6,003</u>	<u>6,298</u>	<u>4,000</u>	<u>4,429</u>	<u>4,000</u>
<u>Other Financing Sources</u>					
201-4920 Transfer In	10,000	0	0	0	0
TOTAL Other Financing Sources	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL REVENUES	 <u><u>16,003</u></u>	 <u><u>6,298</u></u>	 <u><u>4,000</u></u>	 <u><u>4,429</u></u>	 <u><u>4,000</u></u>

201-MUNICIPAL COURT SECURITY
Non-Departmental
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<u>Personnel Services/Benef</u>					
<u>Operating Expenditures</u>					
201-5000-2305 MATERIAL	2,261	5,063	0	0	0
201-5000-2390 Training & Education	0	0	4,000	0	4,000
TOTAL Operating Expenditures	2,261	5,063	4,000	0	4,000
<u>Capital Outlay</u>					
201-5000-4100 Machinery & Equipment	44,159	0	0	0	0
TOTAL Capital Outlay	44,159	0	0	0	0
 TOTAL Non-Departmental	 46,420	 5,063	 4,000	 0	 4,000
 TOTAL EXPENDITURES	 46,420	 5,063	 4,000	 0	 4,000
 REVENUE OVER/ (UNDER) EXPENDITURES	 (30,417)	 1,235	 0	 4,429	 0

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CITY OF NOLANVILLE
BUDGET PRESENTATION
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202-MUNICIPAL COURT TECH
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<u>Charges for Services</u>	_____	_____	_____	_____	_____
Fines & Forfeitures					
202-4500 COURT TECH 420A	5,888	5,399	4,000	3,904	4,000
TOTAL Fines & Forfeitures	5,888	5,399	4,000	3,904	4,000
 TOTAL REVENUES	 5,888	 5,399	 4,000	 3,904	 4,000

202-MUNICIPAL COURT TECH
Non-Departmental
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Operating Expenditures					
202-5000-2150 Information Technology	7,499	14,573	4,000	3,769	4,000
202-5000-2240 Manuals & Subscriptions	163	0	0	0	0
202-5000-2390 Training & Education	0	50	0	0	0
TOTAL Operating Expenditures	<u>7,662</u>	<u>14,623</u>	<u>4,000</u>	<u>3,769</u>	<u>4,000</u>
Capital Outlay	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL Non-Departmental	7,662	14,623	4,000	3,769	4,000
TOTAL EXPENDITURES	<u>7,662</u>	<u>14,623</u>	<u>4,000</u>	<u>3,769</u>	<u>4,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>(1,774)</u>	<u>(9,224)</u>	<u>0</u>	<u>135</u>	<u>0</u>

203-KISD CROSSING GUARD
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<u>Fines & Forfeitures</u>					
203-4500 Court Costs, Fees and Charges	5,168	6,616	5,000	6,776	5,000
TOTAL Fines & Forfeitures	5,168	6,616	5,000	6,776	5,000
<u>Miscellaneous</u>					
TOTAL REVENUES	5,168	6,616	5,000	6,776	5,000

203-KISD CROSSING GUARD
Non-Departmental
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Operating Expenditures					
203-5000-2300 Professional Services	<u>13,963</u>	<u>3,513</u>	<u>10,000</u>	<u>1,302</u>	<u>5,000</u>
TOTAL Operating Expenditures	<u>13,963</u>	<u>3,513</u>	<u>10,000</u>	<u>1,302</u>	<u>5,000</u>
TOTAL Non-Departmental	13,963	3,513	10,000	1,302	5,000
TOTAL EXPENDITURES	<u><u>13,963</u></u>	<u><u>3,513</u></u>	<u><u>10,000</u></u>	<u><u>1,302</u></u>	<u><u>5,000</u></u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u><u>(8,795)</u></u>	<u><u>3,103</u></u>	<u><u>(5,000)</u></u>	<u><u>5,475</u></u>	<u><u>0</u></u>

300-CAPITAL PROJECTS
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(2022-2023 CURRENT BUDGET	(2022-2023 YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<u>Investment Income</u>					
Miscellaneous					
300-4800 Transfer In	87,000	450,000	0	0	0
TOTAL Miscellaneous	87,000	450,000	0	0	0
<u>Other Financing Sources</u>					
300-4920 BOND PROCEEDS/TML REFUNDS	0	0	0	21,465	0
TOTAL Other Financing Sources	0	0	0	21,465	0
 TOTAL REVENUES	 87,000	 450,000	 0	 21,465	 0

300-CAPITAL PROJECTS
Capital Outlay Projects
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<u>Capital Outlay</u>					
<u>Department Projects</u>					
300-5000-5101 Administration Outlay	48,964	3,489	0	12,689	0
300-5000-5102 CITY HALL IMPROVEMENTS	0	335,643	0	13,887	0
300-5000-5103 MONUMENT SIGN	0	0	0	92,191	0
300-5000-5301 Police Department Outlay	0	0	0	11,670	0
300-5000-5401 Public Works Outlay	23,298	219,440	0	0	0
TOTAL Department Projects	<u>72,263</u>	<u>558,572</u>	<u>0</u>	<u>130,436</u>	<u>0</u>
<u>Other Financing Uses</u>					
TOTAL Capital Outlay Projects	72,263	558,572	0	130,436	0
TOTAL EXPENDITURES	<u>72,263</u>	<u>558,572</u>	<u>0</u>	<u>130,436</u>	<u>0</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>14,737</u>	<u>(108,572)</u>	<u>0</u>	<u>(108,971)</u>	<u>0</u>

310-CAPITAL CONSTRUCTION
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(2022-2023 CURRENT BUDGET	(2022-2023 YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Investment Income					
310-4600 INVESTMENT INCOME	1,784	317	350,000	5	0
TOTAL Investment Income	1,784	317	350,000	5	0
Other Financing Sources					
310-4920 WCID#3 CONTRIBUTIONS	0	0	0	79,200	0
310-4921 CDBG	0	0	0	14,784	0
TOTAL Other Financing Sources	0	0	0	93,984	0
TOTAL REVENUES	1,784	317	350,000	93,988	0

310-CAPITAL CONSTRUCTION
NONE-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Operating Expenditures					
310-5000-2305 CONSTRUCTION COST	<u>275,707</u>	<u>1,176,947</u>	<u>497,000</u>	<u>93,984</u>	<u>1,000,000</u>
TOTAL Operating Expenditures	<u>275,707</u>	<u>1,176,947</u>	<u>497,000</u>	<u>93,984</u>	<u>1,000,000</u>
TOTAL NONE-DEPARTMENTAL	275,707	1,176,947	497,000	93,984	1,000,000
TOTAL EXPENDITURES	<u>275,707</u>	<u>1,176,947</u>	<u>497,000</u>	<u>93,984</u>	<u>1,000,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>(273,923)</u>	<u>(1,176,630)</u>	<u>(147,000)</u>	<u>5</u>	<u>(1,000,000)</u>

400-DEBT SERVICE
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(<u>2022-2023</u> CURRENT BUDGET	(<u>YEAR-TO-DATE</u> ACTUAL	2023-2024 APPROVED BUDGET
Taxes					
400-4100 Property Tax - Current	429,373	380,031	390,252	396,038	(383,982)
400-4110 Property Tax - Delinquent	<u>2,646</u>	<u>2,667</u>	<u>0</u>	<u>2,876</u>	<u>0</u>
TOTAL Taxes	432,019	382,698	390,252	398,914	(383,982)
Miscellaneous					
Other Financing Sources					
400-4900 Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	(26,245)
TOTAL Other Financing Sources	0	0	0	0	(26,245)
TOTAL REVENUES	<u><u>432,019</u></u>	<u><u>382,698</u></u>	<u><u>390,252</u></u>	<u><u>398,914</u></u>	<u><u>(410,227)</u></u>

CITY OF NOLANVILLE
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400-DEBT SERVICE
Non-Departmental
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<u>Operating Expenditures</u>					
400-5000-2170 Dues & Fees	4,339	3,740	6,221	10,237	6,221
400-5000-2246 Bond Retirement	345,000	350,000	0	165,000	0
400-5000-2301 Bond Interest Expense	52,713	46,471	0	20,836	34,031
400-5000-2302 Bond Issue Expenses	0	0	34,031	0	0
TOTAL Operating Expenditures	<u>402,052</u>	<u>400,211</u>	<u>40,252</u>	<u>196,073</u>	<u>40,252</u>
<u>Department Projects</u>					
400-5000-5000 Debt Service	0	0	350,000	0	350,000
TOTAL Department Projects	<u>0</u>	<u>0</u>	<u>350,000</u>	<u>0</u>	<u>350,000</u>
<u>Other Financing Uses</u>					
TOTAL Non-Departmental	402,052	400,211	390,252	196,073	390,252
TOTAL EXPENDITURES	<u>402,052</u>	<u>400,211</u>	<u>390,252</u>	<u>196,073</u>	<u>390,252</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>29,966</u>	<u>(17,513)</u>	<u>0</u>	<u>202,841</u>	<u>(800,479)</u>

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500-PUBLIC SAFETY
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<u>Intergovernmental</u>	_____	_____	_____	_____	_____
<u>Miscellaneous</u>	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====

500-PUBLIC SAFETY
NON DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Operating Expenditures					
500-5000-2220 INSURANCE - VFIS	0	0	0	6,006	0
500-5000-2221 INSURANCE - TEXAS MUTUAL W	0	0	0	3,064	0
500-5000-2330 REPAIR & MAINTENANCE: VEHI	0	0	0	19,484	0
500-5000-2331 FUEL - FIRE DEPARTMENT ONL	0	0	0	6,472	0
500-5000-2410 UNIFORMS	0	0	0	300	0
500-5000-2460 UTILITIES: NATURAL GAS	0	0	0	267	0
TOTAL Operating Expenditures	0	0	0	35,593	0
Capital Outlay					
500-5000-4100 MACHINERY & EQUIPMENT	0	0	0	10,000	0
TOTAL Capital Outlay	0	0	0	10,000	0
TOTAL NON DEPARTMENTAL	0	0	0	45,593	0
TOTAL EXPENDITURES	0	0	0	45,593	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	(45,593)	0

CITY OF NOLANVILLE
BUDGET PRESENTATION
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700-GRANTS
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Intergovernmental					
700-4340 COVID-IDEM	971,400	731,246	763,367	0	0
700-4350 COVID-00G Laptops	64,956	0	0	0	0
700-4360 SWB Grant	38,170	30,794	0	0	0
700-4370 Body Armor	0	6,712	0	0	0
700-4380 Project Safe Neighborhood	0	20,628	0	0	0
700-4390 Justice Assistance Grant	0	66,212	0	0	0
TOTAL Intergovernmental	<u>1,074,526</u>	<u>855,591</u>	<u>763,367</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u><u>1,074,526</u></u>	<u><u>855,591</u></u>	<u><u>763,367</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

700-GRANTS
Non-Departmental
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Operating Expenditures					
700-5000-2250 COVID/ARPA	266,775	364,885	1,000,000	738,430	0
700-5000-2350 COVID-00G Laptops	65,597	0	0	0	0
700-5000-2360 SWB Expenditure	63,986	10,563	0	0	0
700-5000-2370 BODYARMOR EXP Grant#419350	0	7,722	0	1,074	0
700-5000-2380 SAFE NEIGHBORHOOD Grant#419	0	22,128	0	0	0
700-5000-2390 JUSTICE ASSIST GRANT#41934	0	66,212	0	0	0
TOTAL Operating Expenditures	396,357	471,509	1,000,000	739,504	0
TOTAL Non-Departmental	396,357	471,509	1,000,000	739,504	0
TOTAL EXPENDITURES	<u>396,357</u>	<u>471,509</u>	<u>1,000,000</u>	<u>739,504</u>	<u>0</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>678,169</u>	<u>384,083</u>	(236,633)	(739,504)	<u>0</u>

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710-POLICE SEIZED FUNDS
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Intergovernmental					
710-4340 OPIOID ABATEMENT TRUST FUND	0	0	0	1,333	0
TOTAL Intergovernmental	0	0	0	1,333	0
TOTAL REVENUES	0	0	0	1,333	0

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710-POLICE SEIZED FUNDS
Non-Departmental
DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Operating Expenditures					
710-5000-2190 Police Expenditures	1,454	0	933	0	0
TOTAL Operating Expenditures	1,454	0	933	0	0
TOTAL Non-Departmental	1,454	0	933	0	0
TOTAL EXPENDITURES	1,454	0	933	0	0
REVENUE OVER/(UNDER) EXPENDITURES	(1,454)	0	(933)	1,333	0



RESOLUTION F23-01 #3

A RESOLUTION OF THE CITY COUNCIL ADOPTING AN INVESTMENT POLICY AND DESIGNATING INVESTMENT OFFICERS; AND ADOPTING A FINANCIAL POLICY FOR 2023

WHEREAS, the City of Nolanville is a City Charter type of local government of the State of Texas; and

WHEREAS, the City Council seeks to be in compliance with The Public Funds Investment Act governed by Government Code §2256.001; and

WHEREAS, the Public Funds Investment Act requires the City to adopt an investment policy, investment strategies, and designate an investment officer,


NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NOLANVILLE THAT:

The Investment Policy attached as Exhibit A and Financial Policy attached as Exhibit B have been reviewed by the City Council and the Council hereby readopts the Investment Policy attached.

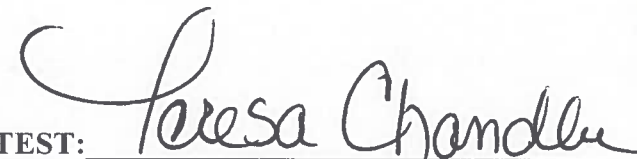
IT IS FURTHER RESOLVED that Marlene Fey, Finance Director (Primary Investment Officer), Kara Escajeda, City Manager (Secondary Investment Officer) and Stephen Peters (Alternate Investment Officer) are hereby appointed Investment Officers to be responsible for the investment of funds in accordance with State law.

APPROVED AND PASSED this, the 19th day of January, 2023.

CITY OF NOLANVILLE, TEXAS


Andy Williams, Mayor



ATTEST: 

Teresa Chandler, City Secretary

EXHIBIT "A"

CITY OF NOLANVILLE INVESTMENT POLICY Adopted, January 19, 2023

I. POLICY STATEMENT

It is the policy of the City of Nolanville ("City") that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the City and conforming to all applicable state statutes governing the investment of public funds.

II. OBJECTIVES AND STRATEGY

It is the policy of the City that all funds shall be managed and invested with four primary objectives, listed in order of their priority: safety, liquidity, diversification and yield. Investments are to be chosen in a manner which promotes diversity by market sector, credit and maturity. The choice of high-grade government investments and high-grade money market instruments is designed to assure the marketability of those investments should liquidity needs arise.

Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.

Liquidity

The City's investment portfolio will be based on a cash flow analysis of needs and will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

Diversification

Diversification of the portfolio will include diversification by maturity and market sector. Competitive bidding will be used on each sale and purchase.

Yield

The City's investment portfolio shall be designed with the objective of attaining a market rate of return taking into account the City's risk constraints and the cash flow needs of the portfolio. The City will use the average yield of the six months U.S. Treasury Bill during the same period as its benchmark for risk.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability.

III. LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code, and (the Act"). The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits. All investments will be made in accordance with these statutes.

IV. DELEGATION OF INVESTMENT AUTHORITY

The City Council has designated Investment Officers, who are responsible for investment management decisions and activities. No Officer may engage in an investment transaction except as provided under the terms of this Policy and the procedures established.

V. PRUDENCE

The standard of prudence to be used in the investment function shall be the "Prudent Person" standard and shall be applied in the context of managing the overall portfolio.

This standard states:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived."

Limitation of Personal Liability

The Investment Officers and those delegated investment authority under this Policy, when acting in accordance with the written procedures and this Policy and in accordance with the Prudent Person Rule, shall be relieved of personal responsibility and liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk and market price change or portfolio shifts are reported in a timely manner and that appropriate action is taken to control adverse market effects.

VI. AUTHORIZED INVESTMENTS

At no time shall the assets of the City be invested in any instrument or security not authorized under the Public Funds Investment Act ("PFIA") as the Act may be amended from time to time. Assets of the City may be invested in the following instruments:

1. Obligations issued, guaranteed, or insured by the U.S. or its Agencies and Instrumentalities, including letters of credit. These securities should have a maturity date no longer than two years from the date of purchase. They may only be purchased from brokers/dealers that have been approved by the City Council. They shall be purchased using the delivery vs. payment method.
2. Certificates of deposit/Money Market Funds that:
 - A. are issued by a state or national bank, a savings bank, or a state or federal credit union domiciled in Texas,
 - B. are secured by FDIC or National Credit Union Share Insurance Fund,

- C. are collateralized as described in the PFIA and the Public Funds Collateral Act,
- D. have a maturity date no longer than two years from the date of purchase. Bids for CD's may be solicited orally or in writing or electronically or in any combination of those three methods.

3. Investment pools that:

- A. are authorized by the City Council
- B. only invest in obligations approved by the PFIA,
- C. provide an offering circular containing information required by the PFIA,
- D. provide investment transaction confirmations,
- E. provide a monthly report containing information required by the PFIA,
- F. function like a money market mutual fund that marks its portfolio to market daily and stabilizes its net asset value at \$1 per share.
- G. have a dollar weighted average stated maturity of 90 days or less,
- H. have an advisor board as specified by the PFIA,
- I. are rated not less than AAA or an equivalent rating by at least one national recognized rating service.

Before an investment is made, a written copy of the investment policy must be presented to the individual or business organization offering to engage in an investment transaction with the City. A written instrument, signed by a qualified representative, must be received from that individual or business organization that acknowledges that the City policy has been received and reviewed and the procedures and controls have been implemented to preclude unauthorized transactions.

VII. COLLATERALIZATION

Consistent with the requirement of the Public Funds Collateral Act, the City will require full collateralization of all City investments and funds on deposit with a depository bank, other than investments which are obligations of the U.S. government and its agencies and instrumentalities. The Investment Officer of the City is responsible for entering into collateralization agreements. Evidence of ownership must be furnished to the City.

VIII. REPORTING

The Investment Officers shall prepare and submit to the City Council monthly, quarterly and annually a written report that describes in detail the City's investment position on the date of the report. Marlene Fey, Finance Director will provide the quarterly report briefing to the City Council. The report will contain the weighted average maturity of investment pools. It will also contain, for comparison purposes, the current rates of return on 3- and 6-month T-Bills. The report shall be signed by the Investment Officer and shall include a statement of compliance of the investment portfolio with the PFIA and the City's investment strategy and policy. The City's outside auditor in conjunction with the annual financial audit shall perform a compliance audit to assess management controls on investments and adherence to the established investment policy.

IX. INVESTMENT POLICY ADOPTION

The City's investment policy shall be adopted by the City Council. The Council shall review the policy and strategies on an annual basis. A written resolution approving that review and changes to the policy from the review will be passed and recorded by the City Council.

City of Nolanville, Texas

Financial Policies

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Financial Policies and Procedures

I. Financials

A. Bank Depository

The City shall maintain funds in a Bank, designated as its depository for banking services. City Council shall review depository every three years unless circumstances deem otherwise.

B. Accounts Payable

Four (4) individuals are authorized to sign checks written on the bank depository account: City Manager, City Secretary, Chief of Police and City Treasurer. All checks greater than \$5,000 require two authorized signatures. No exceptions. Checks less than \$5,000 not signed by the City Manager or City Secretary must be signed by two authorized signers, Chief of Police and City Treasurer.

C. Accounting

The Treasurer as the City's Chief Financial Officer will be responsible for establishing the structure for the City Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's financial position. The Treasurer shall provide financial reports to the City Manager monthly.

D. Audit of Accounts

An independent audit of the City accounts will be performed annually. The Auditor is retained by and is accountable directly to the City Council.

II. Fiscal and Budgetary Policy

A. Purpose

The City of Nolanville is committed to financial management through integrity, prudent stewardship, planning, accountability, full disclosure and communication. The broad purpose of the Fiscal and Budgetary Policies is to enable the City to achieve and maintain a long-term stable and positive financial condition, and provide guidelines for the day-to-day planning and operations of the City's financial affairs.

Policy scope generally spans areas of accounting and financial reporting, internal controls, operating budget, revenue management, investment and asset management, debt management and forecasting. This is done in order to:

- a. Fairly present and fully disclose the financial position of the City in conformity to generally accepted accounting principles (GAAP); and
- b. Demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other legal mandates.

III. Operating Budget

- A. Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. It provides for the payment of expenses incurred as the government works towards its annual goals and the ongoing pursuit of protecting the citizenry, promoting and protecting public health and welfare, and ensuring statutory requirements are followed.
 1. Preparation The budget is developed by staff and elected officials with assistance from the City Treasurer under the responsibility of the City Manager as budget officer.
 2. Review: Preliminary budget is submitted for initial review not later than 45 days prior to the end of the fiscal year. At least two Public Hearings will be held prior to adoption.
 3. Adoption: The Final Budget is placed on the City Council's agenda for adoption during the last month of the fiscal year (September).
- B. Balanced Budget: The goal of the City is to balance the operating budget with current revenues, whereby current revenues would match and fund on-going expenditures. Any excess balances in the operating funds from previous years will be maintained for contingencies or as general reserves.
- C. Planning: The budget process will be coordinated so that the major policy issues are identified prior to budget approval date. This will allow adequate time for consideration of appropriate decisions and analysis of financial impacts.
- D. Reporting: Summary financial reports will be submitted to the City Council on a monthly basis to maintain on-going understanding of current expenditures and income status.
- E. Contingency Appropriations: The budget may include contingency appropriations within designated operating lines. These funds are used to offset unexpected maintenance or other expenses. Every effort will be made to minimize the need for contingency funds usage.
- F. Pursuant to section 103.003 of the Texas Local Government Code and section 6.11 of the Nolanville Home Rule Charter, an annual financial statement, including the auditor's opinion on the statement, shall be filed in the office of the City Secretary within 180 days after the last day of the City's fiscal year, and shall be available for public inspection.
- G. Amending the Budget: The City Council may amend or change the budget by ordinance. Ordinances amending the budget must be filed with the City Secretary. The City Secretary will attach the amendment to the original budget. All approved budget amendments must be filed with the Clerk of Bell County.

- H. Transfers: At any time during the fiscal year the City Manager may transfer part or all of the unencumbered appropriation balance among programs within a fund department, office or agency and, upon written request by the City Manager, the City Council may transfer part or all of any unencumbered appropriation balance from one fund department, office or agency to another.

IV. Revenue Management

- A. Types: The city receives revenue from the following sources:
1. Property Taxes. Collected by the Bell County Tax Appraisal District and transmitted to the city via automatic bank drafts as collected.
 2. Sales and Use Taxes. Collected by the State Comptroller and transmitted monthly or quarterly to the city via automatic bank drafts.
 3. Franchise Fees. The city, by ordinance, has levied fees on certain services being provided to city residents by vendors operating within the city. These fees are paid directly from the vendor to the city on a recurring schedule, normally quarterly.
 4. Permit and License Fees: The city assesses fees by ordinance on many services provided by the city and fees for permitting specific functions within the city. These fees are collected by the city and deposited in the city's bank depository.
 5. Investment Income. The city makes investments of money not needed for current expenditures. These investments will earn interest and it will be deposited in the bank depository or maintained in the investment account until needed by the city for expenditures.
- B. Recording. The treasurer is responsible for recording the revenues received by the city in the books of accounts in a timely manner.
- C. Scheduling. The treasurer shall maintain a schedule of all anticipated revenues to insure funds are received when expected.

V. Expenditure Policies

- A. Budget Amendments: The City Council may authorize with a majority vote, emergency expenditures as an amendment to the original budget.
- B. Prompt Payment: All invoices will be approved for payment by Department heads or Mayor , depending on the purchase criteria, and paid within the established terms of the vendor and in compliance with applicable law. The treasurer shall make all effort to receive any prompt payment discount.

VI. Asset Management

- A. Cash Management and Investments: The City Council formally approved a separate Investment Policy that complies with the requirements of the Public Funds Investment Act (PFIA) Chapter 2256 of the Texas Government Code. This policy is reviewed annually by the City Council and applies to all financial assets held by the City:
1. Statement of Cash Management Philosophy: The City shall maintain a comprehensive cash management program to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City's depository, the payment of obligations, and the prudent investment of idle funds.
 2. Objectives: The City's investment program will be conducted to accomplish the following criteria listed in priority order.
 - a. Safety of the principal invested.
 - b. Liquidity and availability of cash to pay obligations when due.
 - c. Receive the highest possible rate of return (yield) consistent with the City's Investment Policy
 3. Safekeeping and Custody: Investments may only be purchased through broker/dealers who meet the criteria detailed in the investment policy, which also addresses internal controls related to investments.
- B. Fixed Assets: These assets will be reasonably safeguarded, properly accounted for, and prudently insured. See Section 11, Fixed Asset Capitalization Policy.

VII. Debt Management

The City recognizes the primary purpose of capital facilities is to provide services to the community. Any need for financing other than what can be serviced by the City Depository will be considered through usage of:

1. Grants
2. Reserve Funds
3. Current Funds
4. Short Term Loans
5. Long Term Bonds

VIII. Financial Reserves

The City of Nolanville will maintain budgeted minimum reserves in the ending working capital fund balances to provide a secure, healthy financial base for the City in the event of a natural disaster or other emergency, allow stability of City operations should revenues fall short of budgeted projections, and provide available resources to implement budgeted expenditures without regard to actual timing of cash flow into the City.

Operating Reserves: The City will maintain reserves in the general fund at a minimum of \$250,000.00.

IX. Internal Controls

Written procedures will be established and maintained by the City Treasurer for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

X. Cash Procedures

- A. Petty Cash: The City Secretary may keep a petty cash fund amount of \$100.00 in a lockable money box/cash register during operating hours and a lockable file cabinet after hours. The City Secretary shall be responsible for the petty cash. Only the City Secretary is authorized to exchange money from the box/register.
1. Receipts for all petty cash transactions shall be held in the money box until receipts are tallied, recorded and charged to the appropriate accounts. A check made payable to "Cash" will be written in the amount tallied by the receipts. The City Secretary will be responsible for cashing that check to replenish the petty cash fund balance.
 2. Random audits of the petty cash box shall be made by the City Treasurer or Mayor in the presence of the City Secretary. The Petty Cash Fund shall not be used to cash checks for any persons.
- B. City/Court Clerk Change Fund: Clerks maintain their own lockable money bag during operating hours and stored within a lockable file cabinet after hours. Clerks reconcile each other's balance at the end of each day. Deposits are made weekly and prior to the last day of the month. Additional deposits shall be made if the combined total of collections is over \$10,000 at any point. Reports are reconciled by the Treasurer. Individuals must be bonded and insured to have access to the front office area.

XI. Fixed Asset Capitalization Policy

The following criteria will be utilized by the City of Nolanville:

- The asset must be owned by the City of Nolanville,
- The expected useful life of the asset must be longer than one year, or extend the life of an identifiable existing asset by more than one year,
- The original cost of the asset must be at least \$2,500,
- The asset must be tangible,
- On-going repairs and general maintenance are not capitalized.

New Purchases - All costs associated with bringing the asset into working order will be capitalized as part of the asset cost. This will include startup costs, engineering or consultant type fees as part of the asset cost once the decision or commitment to purchase the asset is made.

Improvements and Replacement - Improvements will be capitalized when they extend the original life of an asset or when they make the asset more valuable than it was originally. The replacement of asset components will normally be expensed unless they are a significant nature and meet all the capitalization criteria.

Inventory - A permanent record will be maintained of the City's fixed assets, including description, cost, and date of acquisition.

Recording - All capital assets will be recorded in the General Fixed Assets Account Group in the city's books of accounts.

XII. Accepting Personal Checks

The City of Nolanville will accept personal and company checks from both residents and non-residents of Nolanville. When accepting a check, the following actions must be accomplished:

1. Check must be made out to the "City of Nolanville".
2. Check must be dated the date of issuance, (no post dated checks).
3. The maker of the check must provide a government issued photo ID stating name, birth date, driver's license number, social security number, or other identifying number.
4. The acceptor of the check shall write the identifying number on the check.
5. The check may not be written for more than the invoiced amount.

XIII. Returned Checks

When a check has been returned by the bank to the City stamped "Non-Sufficient Funds", the City Secretary will add a \$25.00 fee to the amount owed and notify the check writer by certified mail of the status of the check and inform the check writer that the money owed will have to be paid by cash, money order, or cashier's check within ten (10) days of the date of the notification letter. If the money owed is not received within ten days, the check shall be submitted to the Bell County Sheriff's Office Hot Check Department for criminal prosecution.

When a check has been returned by the bank to the City stamped "Account Closed", the City Secretary will add a \$25.00 fee to the amount owed and notify the check writer by certified mail of the status of the check and inform the check writer that the money owed will have to be paid by cash, money order, or cashier's check within ten (10) days of the date of the notification letter. If the money owed is not received within ten days, the check shall be submitted to the Bell County Sheriff's Office Hot Check Department for criminal prosecution.

XIV. Outstanding Checks

A check written by the City shall be valid for a period of ninety (90) days. If a check has not cleared the bank in sixty (60) days, the Treasurer shall try to ascertain why the check has not been paid. If it is determined that the payee did not receive the check, the City will wait an additional thirty (30) days, then issue a stop payment order and issue a new check to the payee.

XV. Bank Card (Credit/Debit) Policy

Bank cards may be used to satisfy court obligations, payment for fines, court costs, etc. A convenience fee based on a schedule provided by the credit card service provider will be added to the obligation. The fee will be added to the individual charge by the provider.

XVI. Purchasing Policy

All purchases made and paid for by City funds are to be used for City purposes only.

Department Heads are authorized to initiate and/or approve purchases for their department as needed according to the following criteria:

A. Purchases less than \$500: (commonly used items for daily operations)

These purchases shall be made utilizing a purchase order approved by the department head. Vendor invoices, tickets, sales slips, etc., notation of item receipt will be submitted to the treasurer for payment.

B. Purchases greater than \$500 and less than \$5,000:

If item or supplies have been budgeted, purchase may be made utilizing a purchase order approved by the City Manager or Assistant City Manager. If the item or supplies have not been budgeted, the department head must submit the purchase order to the City Manager or Assistant City Manager for approval and possible budget amendment. Vendor invoices, tickets, sales slips, etc., notation of item receipt will be submitted to the treasurer for payment.

C. Purchases of \$5,000 or greater but less than \$50,000:

All purchases greater than \$5,000 but less than \$50,000 must be approved by the City Council. See paragraph 17 below for required pricing information. Purchases for supplies and/or services from vendors on an annual basis that exceed \$5,000 shall be approved in advance, at least annually, by the City Council. Examples of these types of actions are: Electricity charges, Health Plans, Insurance charges, Legal Counsel, Judge Expenses, Auditor, etc. Vendor invoices, tickets, sales slips, etc., notation of item receipt will be submitted to the treasurer for payment.

D. Purchases made by Department Heads for reimbursement:

Routinely purchases from vendors are made with a City check; however, there may be times when the use of a personal credit card may be needed. The fact that the Department Head may receive a de minimis benefit from the use of a personal credit card does not prevent the employee from using a personal credit card if deemed necessary and in the best interest of the City, and seeking reimbursement from the City for such department purchases. Penal Code section 39.02(d) specifically provides that travel discount awards such as "frequent flyer"

miles, hotel or rental car discounts, or food coupons are not things of value belonging to the government for purposes of the criminal law prohibiting misapplication of a thing of value belonging to the government.

E. Purchases of \$50,000 or more:

All purchases greater than \$50,000 must be approved by the City Council and shall be awarded by following the bidding or competitive proposal procedures outlined in Local Government Code, Chapter 252, except as otherwise authorized by state law.

XVII. Price Quotations

If the anticipated expenditure exceeds \$5,000, the purchase shall not be made until price quotations have been obtained from at least three (3) suppliers. If the goods or services are not available from as many as three (3) suppliers, price quotations shall be obtained from the available suppliers. "No Bid" is considered to be a price quotation.

Prices may be obtained either in writing or by telephone.

Quotations shall be received for goods and services of comparable quality.

The purchase shall be made from the supplier quoting the lowest price unless cause can be shown as to reason to accept a higher bid.

PASSED & APPROVED this, the 19th day of January, 2023 by vote of 5 ayes 0 nays to 0 (abstentions) of the City Council of Nolanville, Texas.

CITY OF NOLANVILLE:

ATTEST:

Andy Williams, Mayor



Teresa Chandler, City Secretary

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF NOLANVILLE

Taxing Unit Name

101 North 5th Nolanville Texas 76559

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

(254) 698-6335

Phone (area code and number)

nolanvilletx.gov

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	\$ <u>400,205,607</u>
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	\$ <u>40,301,498</u>
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>359,904,109</u>
4.	2022 total adopted tax rate.	\$ <u>0.4441</u> /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value. A. Original 2022 ARB values: \$ <u>0</u> B. 2022 values resulting from final court decisions: - \$ <u>0</u> C. 2022 value loss. Subtract B from A. ³	\$ <u>0</u>
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ <u>0</u> B. 2022 disputed value: - \$ <u>0</u> C. 2022 undisputed value. Subtract B from A. ⁴	\$ <u>0</u>
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>0</u>

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.	\$ <u>359,904,109</u>
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	\$ <u>0</u>
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: \$ <u>34,649</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>7,662,558</u> C. Value loss. Add A and B. ⁶	\$ <u>7,697,207</u>
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: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>7,697,207</u>
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.	\$ <u>0</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>352,206,902</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>1,564,150</u>
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	\$ <u>3,273</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>1,567,423</u>
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: \$ <u>492,338,542</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u> 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: - \$ <u>0</u> 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 - \$ <u>0</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>492,338,542</u>

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 \$ <u>15,554,284</u> 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>15,554,284</u>	
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	\$ <u>51,314,814</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>456,578,012</u>
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	\$ <u>2,865,446</u>
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	\$ <u>42,865,118</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>45,730,564</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>410,847,448</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.3815</u> /\$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	\$ <u>0.0000</u> /\$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.	\$ <u>0.3405</u> /\$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> .	\$ <u>359,904,109</u>

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	\$ <u>1,225,473</u>
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. + \$ <u>24,797</u> 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. - \$ <u>0</u> 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. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>24,797</u> E. Add Line 30 to 31D.	\$ <u>1,250,270</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>410,847,448</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.3043</u> /\$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. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$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. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ 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>0.0000</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ <u>0.0000</u>/\$100</p>
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>0.0000</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ <u>0.0000</u>/\$100</p>
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>0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>0.0000</u>/\$100</p>
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.3043</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>0.0000</u>/\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ <u>0.3043</u>/\$100</p>
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>0.3149</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).	\$ _____ /\$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 \$ <u>384,031</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>384,031</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>384,031</u>
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> % B. Enter the 2022 actual collection rate. <u>96.28</u> % C. Enter the 2021 actual collection rate. <u>97.10</u> % D. Enter the 2020 actual collection rate. <u>97.33</u> % 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	<u>100.00</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>384,031</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>456,578,012</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.0841</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.3990</u> /\$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 §§ 26.04(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.	\$ <u>0.0000</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

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.	\$ _____
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.	\$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$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> .	\$ _____ /\$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.	\$ _____ /\$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> .	\$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

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	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$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).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

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(i)

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).....	\$ <u>0.4441</u> /\$100
B.	Unused increment rate (Line 66).....	\$ <u>0.0297</u> /\$100
C.	Subtract B from A.....	\$ <u>0.4144</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0.4441</u> /\$100
E.	Subtract D from C.....	\$ <u>-0.0297</u> /\$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).....	\$ <u>0.4971</u> /\$100
B.	Unused increment rate (Line 66).....	\$ <u>0.0000</u> /\$100
C.	Subtract B from A.....	\$ <u>0.4971</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0.4674</u> /\$100
E.	Subtract D from C.....	\$ <u>0.0297</u> /\$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).....	\$ <u>0.4824</u> /\$100
B.	Unused increment rate (Line 64).....	\$ <u>0.0000</u> /\$100
C.	Subtract B from A.....	\$ <u>0.4824</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0.5303</u> /\$100
E.	Subtract D from C.....	\$ <u>-0.0479</u> /\$100
66. 2023 unused increment rate.	Add Lines 63E, 64E and 65E.	\$ <u>0.0000</u> /\$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).	\$ <u>0.3990</u> /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(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(8-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.⁴⁴ 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> .	\$ <u>0.3043</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>456,578,012</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.1095</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.0841</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.4979</u> /\$100

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

Not Applicable

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> .	\$ _____/\$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.	\$ _____/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____/\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____/\$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).	\$ _____/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3815/\$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: 26

Voter-approval tax rate. \$ 0.3990/\$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. \$ 0.4979/\$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** ➡

Tammy Hubnik

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative



08-08-2023

Date

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