



# 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
<b>Calculated Totals</b>		
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 30.5% 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"





LAST YEARS PROPERTY TAX RATE .4441  
THIS YEAR'S PROPERTY TAX RATE .4979

DIFFERENCE: 12.81% INCREASE IN RATE

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
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
2010	0.3134	0.1326	0.4460
2009	0.2880	0.2197	0.5077

Tax Rate Range over last 13 years:  
.4441 - .5303

Budget Comparison Information					
	2021-2022 Approved	2022-2023 Approved	2023-2024 Proposed	Increase (Decrease)	Percentage Change
<b>Total Budget</b>	\$2,427,874	\$2,769,767	\$3,519,454	\$749,687	27.1%
<b>Property Tax Budget</b>					
M&O Maintenance & Operations	\$1,047,563	\$1,282,633	\$1,889,320	\$606,687	47.3%
I&S Debt Service	\$366,329	\$390,252	\$383,982	(\$6270)	(1.6%)
<b>Total</b>	\$1,413,892	\$1,672,885	\$2,273,302	\$600,417	35.8%

Tax Rate Comparisons

Neighboring Cities

Lowest Proposed Tax Rate in the Area

City	Proposed FY 24 Total Rate
Nolanville	.4979
Harker Heights	.5250
Belton	.5400
Temple	.6130
Killeen	.6208
Copperas Cove	.6726

This budget will raise more revenue from property taxes than last year's budget by an amount of \$606,687, which is a 30.5% 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.

This required statement compares the No New Revenue Rate to the Di minimis from the tax worksheet. This percentage is related to the budget amount raised in comparison to last year.



## ***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."*

## ***MISISON 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 RAMSDOLL**  
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

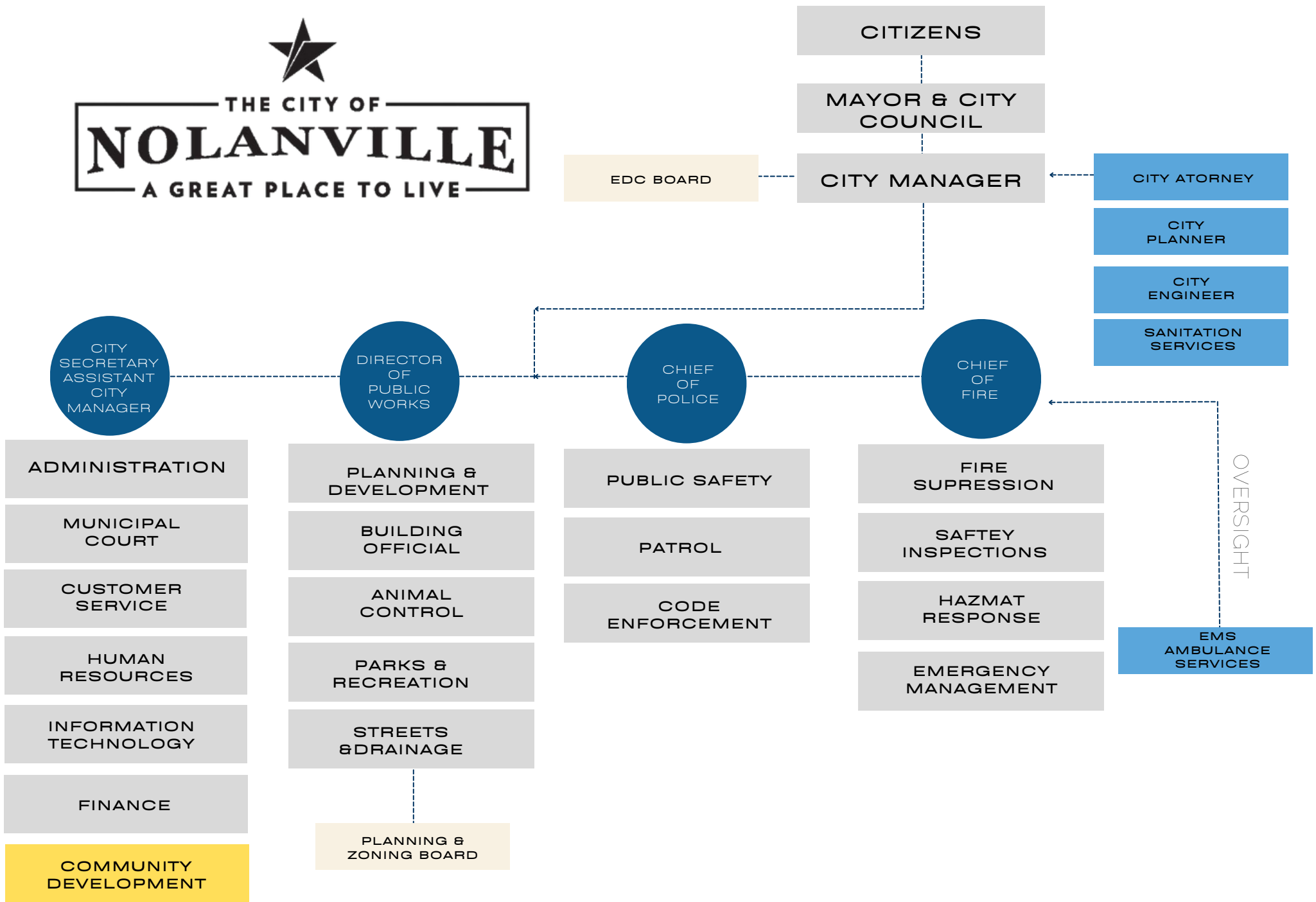
- 66 A: BUDGET ORDINANCE NO. F23-09 #1
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# ORGANIZATIONAL CHART







# 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.
- Quiet 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.

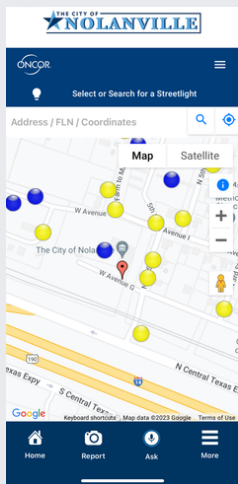
Nolan Creek  
Enhancements

# Council Objectives-Accomplishments

## Transportation



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

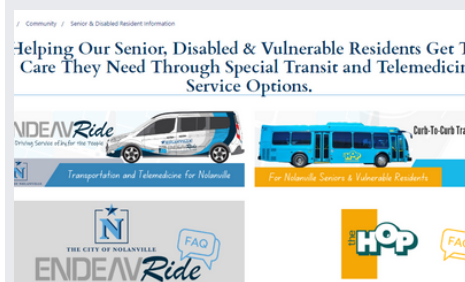


## Facilities

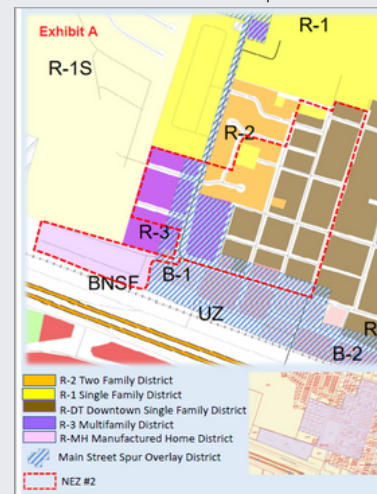


SMART Museum Renovations nearing completion and facade support for Health Clinic underway

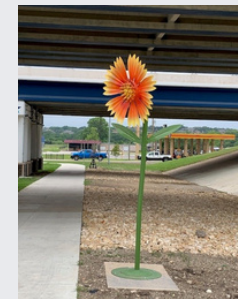
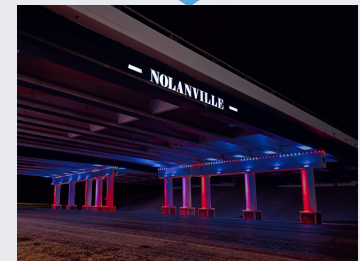
## Housing



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

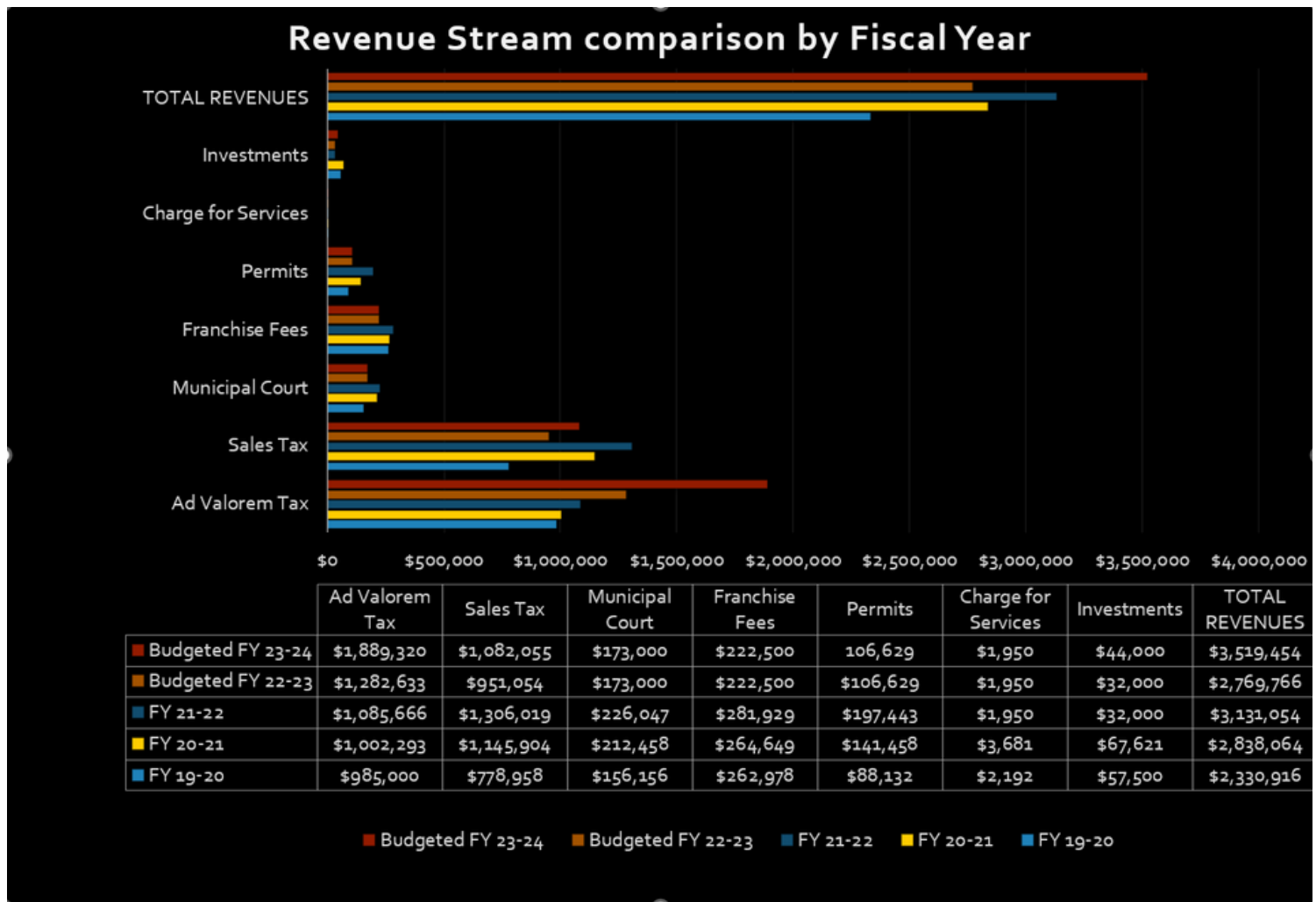
The General Fund is an unassigned spendable fund balance. The General Fund Restricted Reserve today is currently maintained at a balance of \$847,113, which is three months of expenditures for emergencies, unforeseen events, and significant economic recessions. Given extreme fluctuations in the housing 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

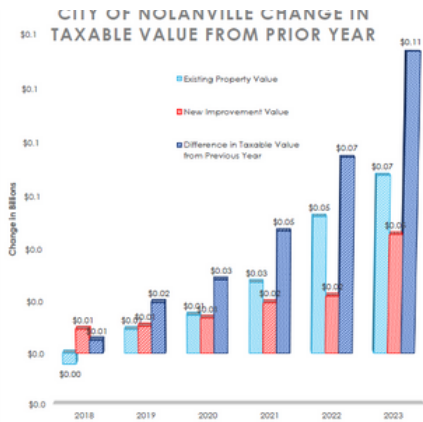
**2023 Taxable Value: \$492,338,542**

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:

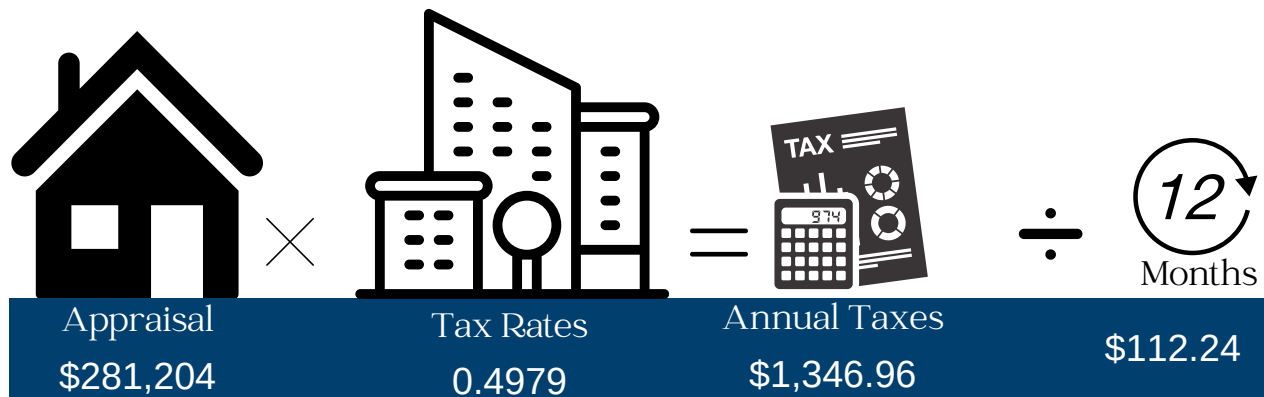
M&O tax Rate is \$0.4138, totaling \$1,889,320.

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.:

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

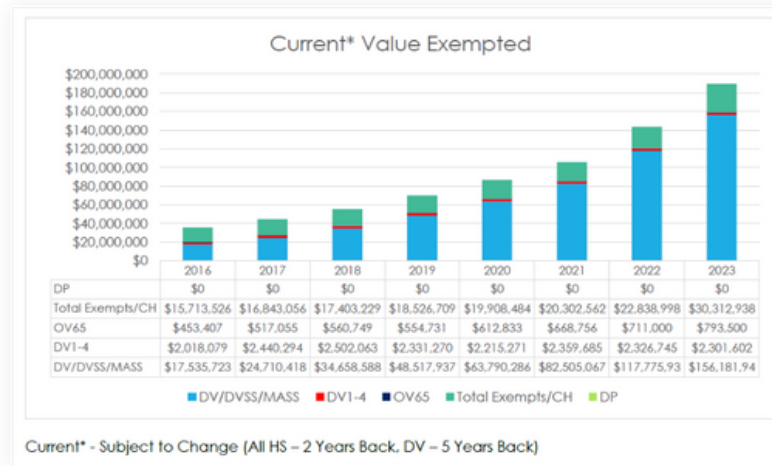
Historic Tax Rates



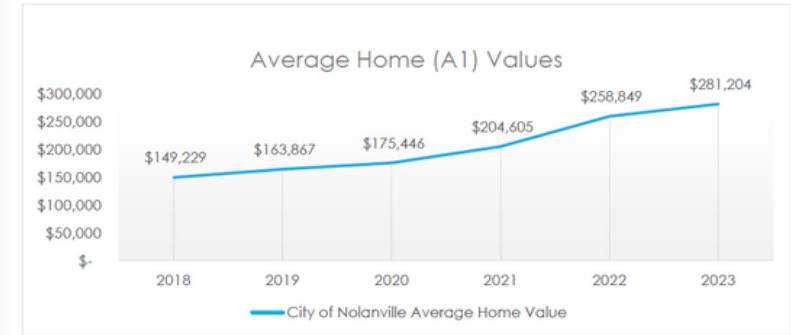


# PROPERTY VALUE ANALYSIS

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

## 2023 Taxes

City of Nolanville  
Bell County

**HOME VALUE TAXED ON** \$281,204  
Median Value Nolanville

City TAX RATE : 0.4979 (Per \$100 Taxable Value)

**AVERAGE ADDITIONAL AMOUNT:**

**YEARLY** \$1,346.96

**MONTHLY** \$112.24

# 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%
<b>Total Sales Tax Rate</b>		<b>8.25%</b>

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.



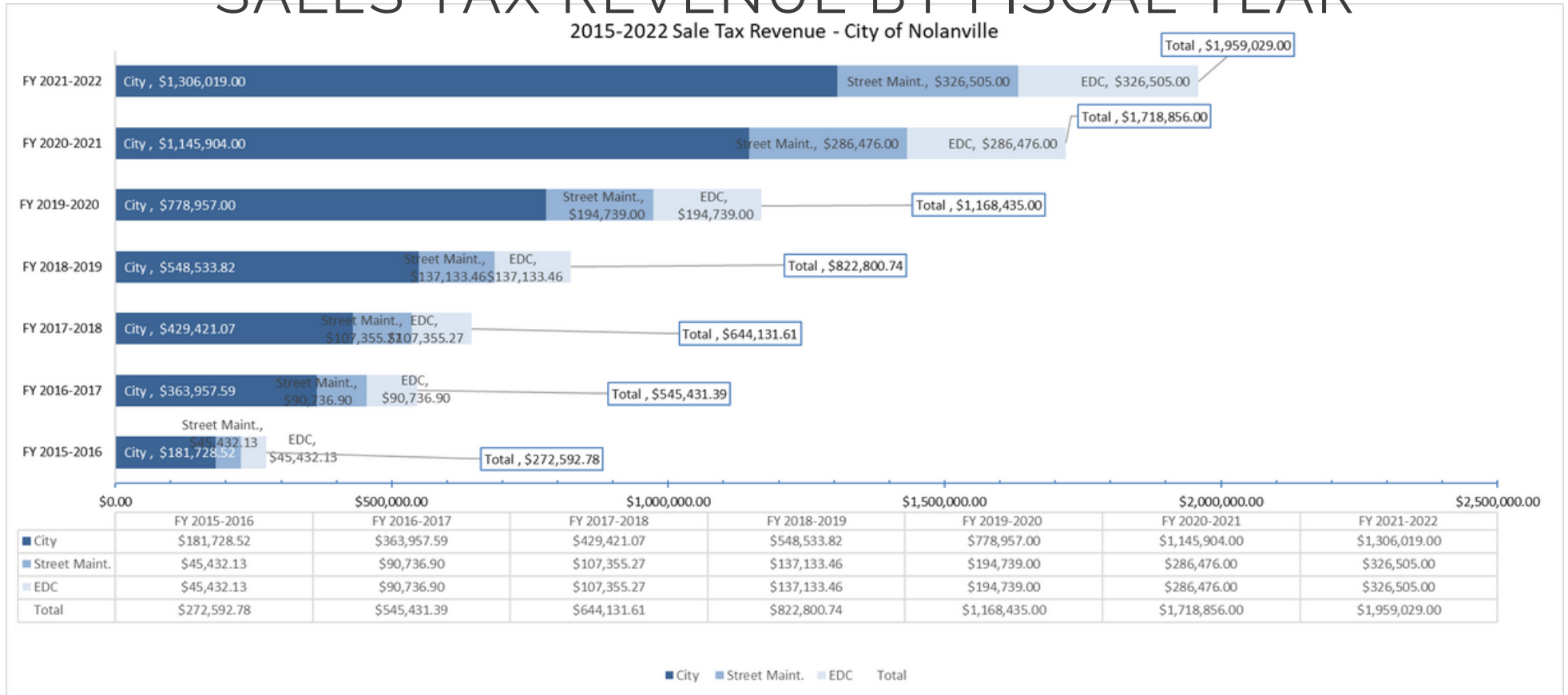
In addition to generating more tax revenue per sales dollar, taxes paid by small, local businesses can help to lower property tax rates and are widely used to support schools, parks, roads, and other local programs that benefit your friends, family, and community.



# 2015-2022

## SALES TAX REVENUE BY FISCAL YEAR

2015-2022 Sale Tax Revenue - City of Nolanville



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.



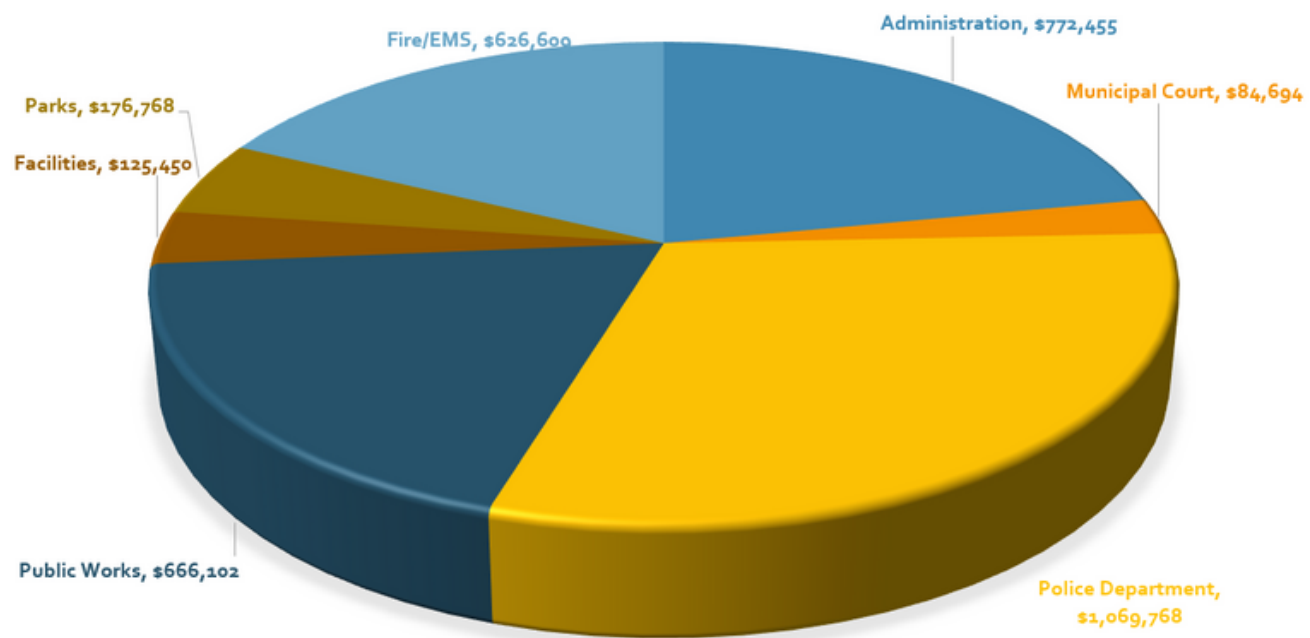


# GENERAL FUND EXPENDITURES SUMMARY

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 \$3,521,847. 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.

FISCAL YEAR 2023-2024  
EXPENDITURES BY DEPARTMENT OR FUNCTION



Maintenance & Operations Budget Total: \$3,521,847



# 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							*
<b>Total Full Time Personnel</b>	<b>*15.5</b>	<b>*16</b>	<b>*18</b>	<b>*18</b>	<b>*21</b>	<b>*22</b>	<b>*24</b>

\*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

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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](http://www.nolanvilletx.gov). The City's email is [cityhall@nolanvilletx.gov](mailto: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 ½ equipped vehicles
- 2 complete radio to replace outdated radios

### Highlighted Employee Accomplishment

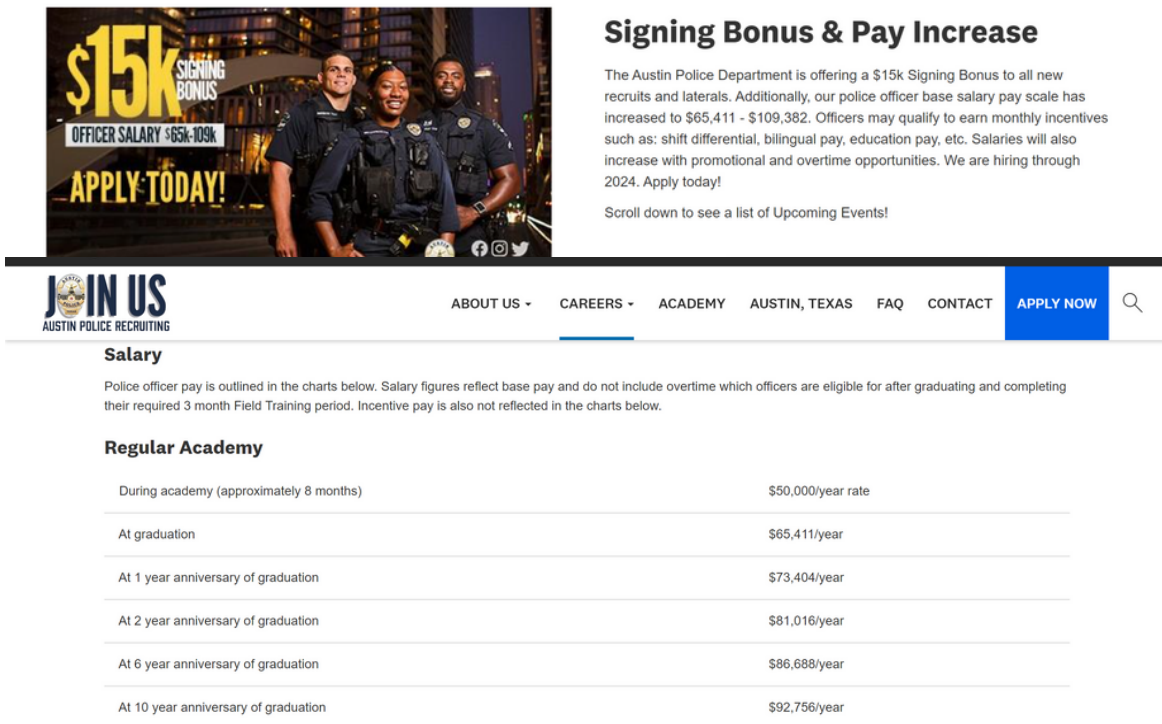
Sue Jordan

- 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

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

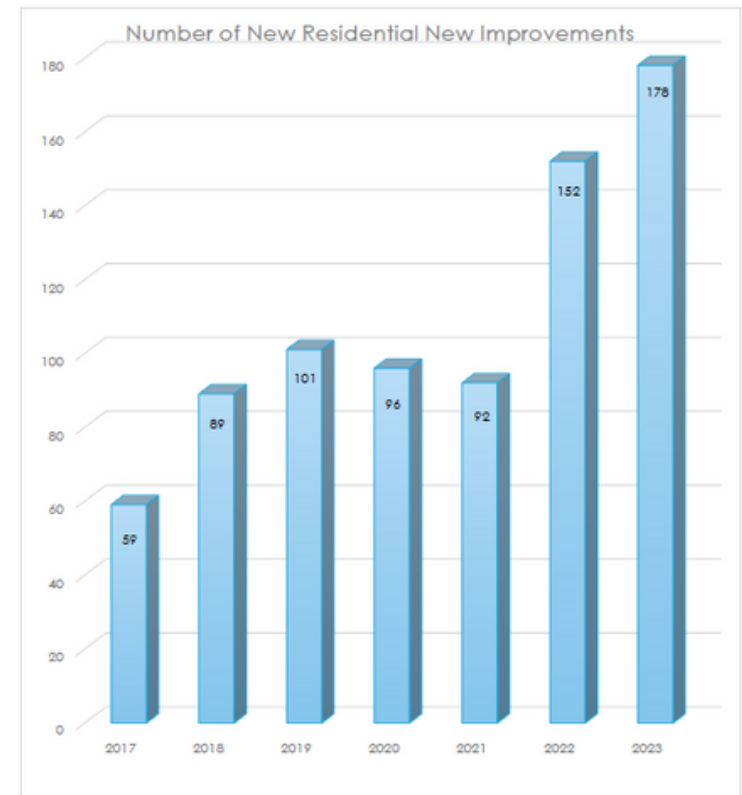
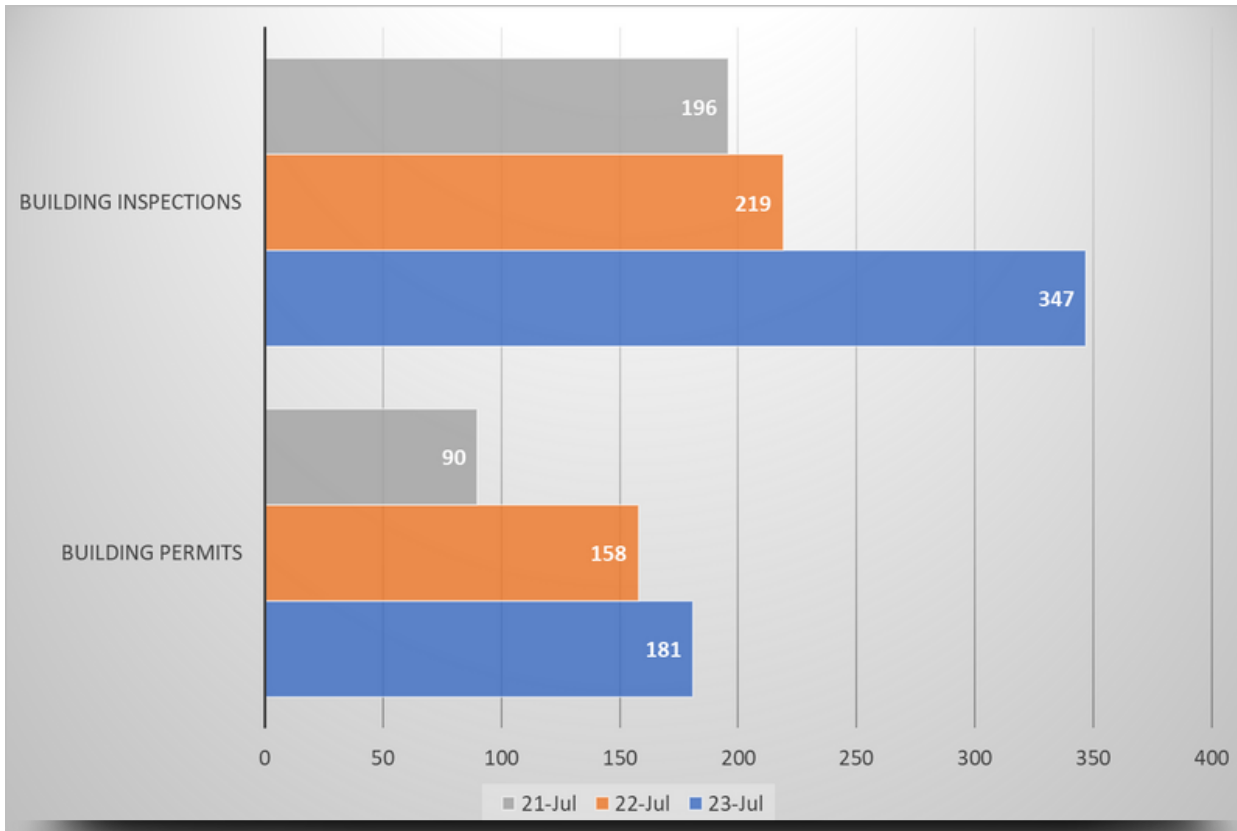


**Drum Miller**

# 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

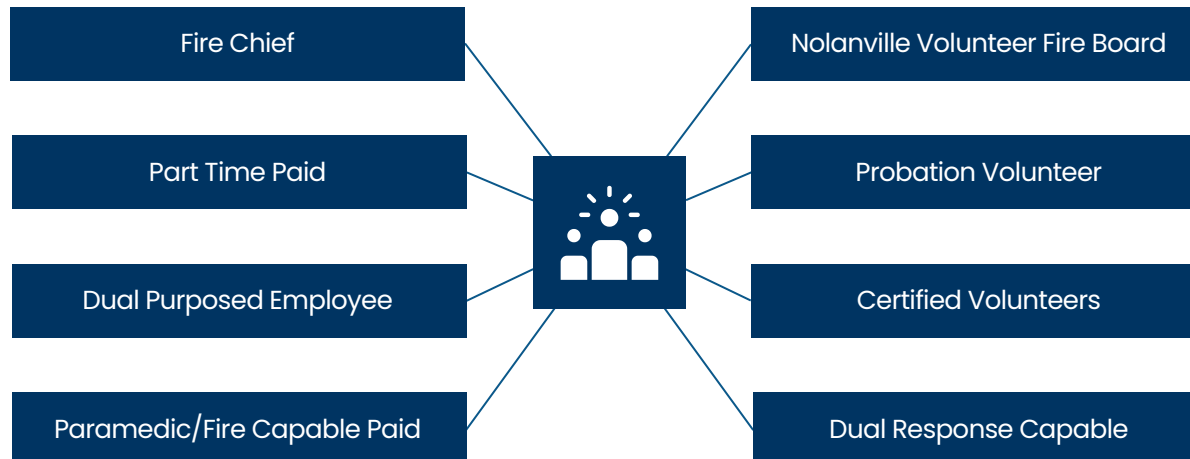
Nolanville Fire Department will begin service to our citizens with a "Squad" that is capable of being utilized as a brush fire truck and as an EMS first response vehicle. WE will also go in service with a "Fire Engine" capable of providing fire suppression, EMS first response, and scene stabilization 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, 5<sup>th</sup> 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



THE CITY OF

**NOLANVILLE**

A GREAT PLACE TO LIVE



# 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
<b>ADMINISTRATION</b>						
Toyota, Sienna miles: 52,856	10	1	\$23,000	\$2,300		2017
File Server	5	2	\$22,000	\$8,800		2017
<b>TOTAL</b>			<b>\$45,000</b>	<b>\$11,100</b>	<b>\$0</b>	
<b>PUBLIC WORKS</b>						
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
<b>TOTAL</b>			<b>\$478,600</b>	<b>\$41,914</b>	<b>\$12,000</b>	
<b>PUBLIC SAFETY</b>						
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
<b>TOTAL</b>			<b>\$1,305,000</b>	<b>\$220,057</b>	<b>\$144,000</b>	
<b>POLICE</b>						
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
<b>TOTAL</b>			<b>\$87,000</b>	<b>\$108,400</b>	<b>\$70,000</b>	
<b>GRAND TOTAL</b>			<b>\$610,600</b>	<b>\$381,471</b>	<b>\$226,000</b>	

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
<b>Facilities</b>						
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	
<b>Information Technology</b>						
Server	\$18,000			\$22,000		
Security Cameras						
Multi-Media Requirements		\$16,000				
City Phone Application			\$12,000			
<b>Administration</b>						
Furniture & Equip.		\$2,000				
Administrative Vehicle		\$14,000		\$23,000		
<b>Municipal Court</b>						
Security Improvements			\$40,000			
<b>Police Department</b>						
Automobile Cameras/Radios	\$12,000					\$9,000
Equipped Police Vehicles	\$45,000	\$65,000	\$40,000	\$65,000		\$70,000
Radars	\$5,000					
<b>Public Safety/Fire Department</b>						
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	
<b>Public Works</b>						
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		
<b>Parks</b>						
Grant Matching Funds & Equip	\$140,000	\$140,000	\$240,000	\$200,000	\$190,000	\$300,000
<b>Total</b>	<b>\$275,000</b>	<b>\$262,000</b>	<b>\$394,000</b>	<b>\$1,295,000</b>	<b>\$1,605,000</b>	<b>\$536,000</b>

# 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.

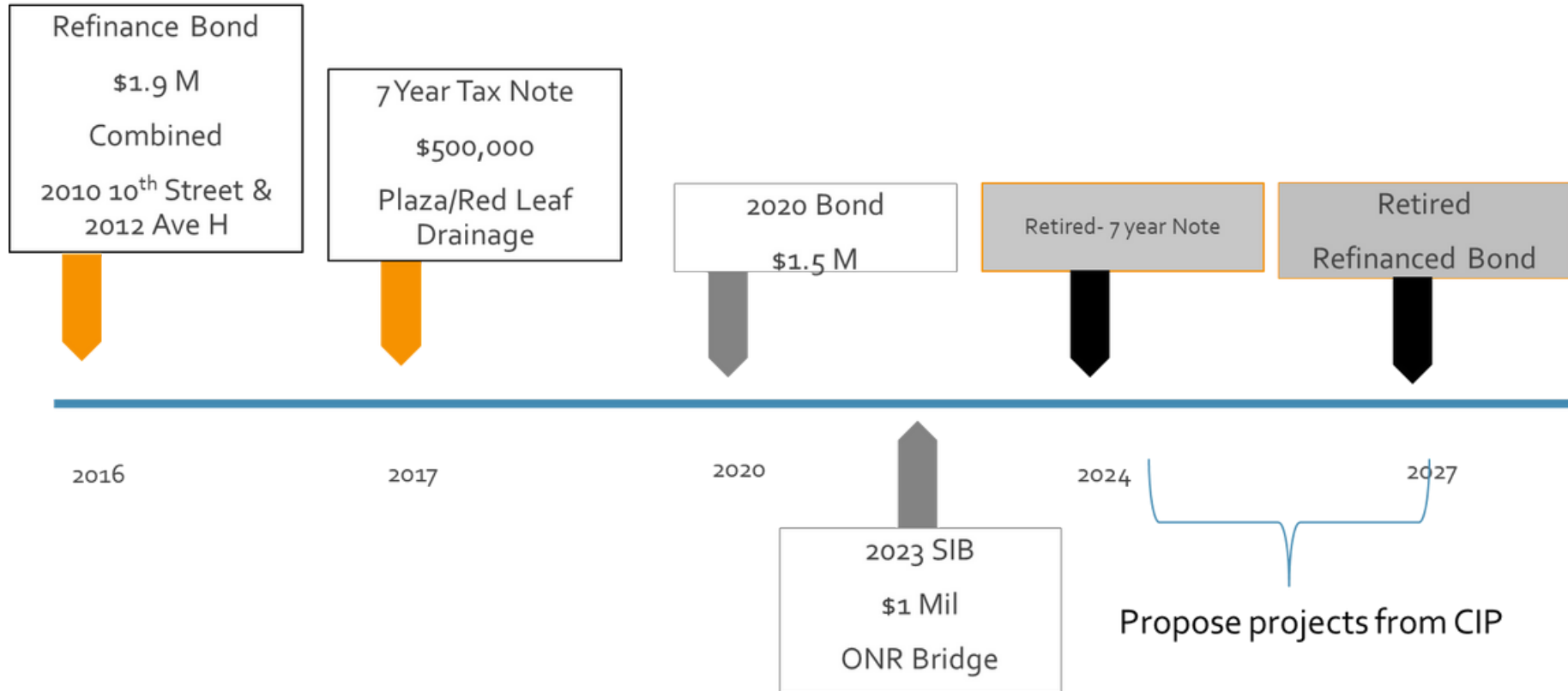
Council approved bond financing for capital improvement projects in July 2020 for \$1.5 mil at 1.68% for 15 years (Callable) for Capital Infrastructure Improvements.

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



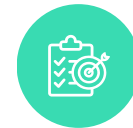
**Identify**



**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

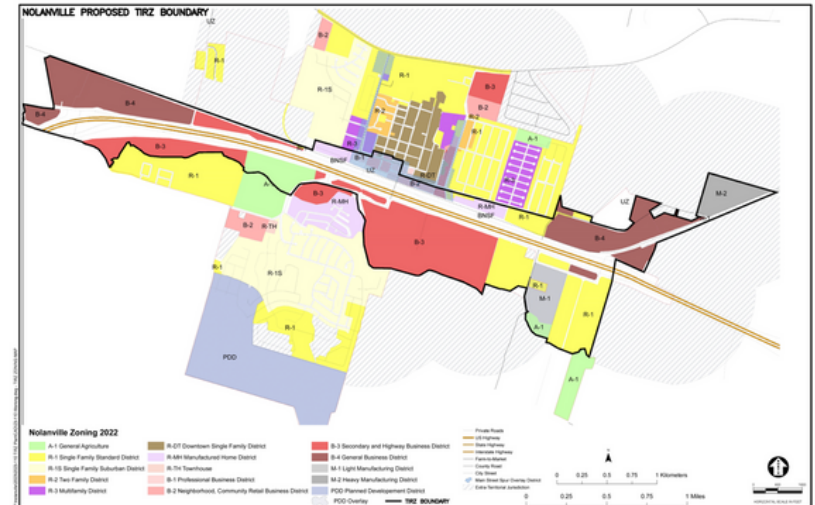
Tax Increment Reinvestment Zones (TIRZs) are special zones created by City Council to attract new investment in an area. These zones help finance costs of redevelopment and promote growth in areas that would otherwise not attract sufficient market development in a timely manner. Taxes attributable to 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.

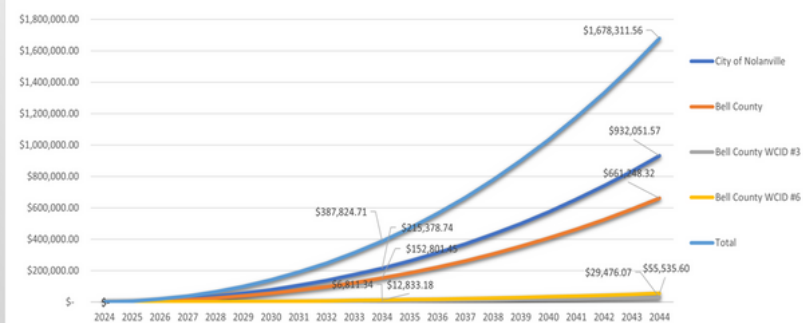
## Proposed Nolanville TIRZ Boundary



## 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.

**THE CITY OF NOLANVILLE**  
Neighborhood Empowerment Zone Program (NEZ)

*Promoting housing, economic development and quality services in the City of Nolanville*

The City of Nolanville is exploring new programs to encourage neighborhood level improvements and more affordable housing!

**Neighborhood Empowerment Reinvestment Zone:**  
Chapter 378 of the Texas Local Government Code allows a municipality to create a Neighborhood Empowerment Zone (NEZ) when a "...municipality determines that the creation of the zone would promote:

- an increase in economic development in the zone;
- an increase in the quality of social services, education, or public safety provided to residents of the zone; or
- the rehabilitation of affordable housing in the zone."

**What area is covered?**  
Multiple areas may be designated a NEZ. The area known as the Woodlands (formally known as the Plaza) is the first area designated as a NEZ: Neighborhood Empowerment Reinvestment Zone No. 1.

**What incentives are available?**

- Municipal Property Tax Abatement: up to 100% abatement for 5 years on increase in appraised value resulting from improvements
- Fee Waivers: building permits, plat applications, demolition permit, board of adjustment application, zoning application, and other development fees
- Release of City Liens: weed liens, demolition liens, and board-up/open structure liens.

**What projects are ineligible?**

- Sexually Oriented Businesses
- Non-residential mobile structures
- Stand-alone bars
- Package stores or liquor stores
- Projects to be constructed on property purchased or to be purchased under a contract for deed

**What if I don't want to apply?**  
If you do not wish to apply for NEZ incentives owners/developers may fill out and sign an Opt-Out form.

**Review Process for Applications.**  
All requests for tax abatement and NEZ incentives must go before the City Council for a vote. House Bill 3143 took effect on September 1, 2019, which requires at least 30 days advance notice be given of the tax abatement. Applicants requesting tax abatement may not submit for a building permit until the abatement has been approved by the City Council and the applicant has signed a contract. In order for a property owner/developer to be eligible to apply for any NEZ incentives for a Project:

- Must submit a complete application
- Must not be delinquent in paying property taxes for any property owned by the owner
- Must not be responsible for City liens on the project property
- Must not have any City liens filed against any property owned by the applicant or property owner/developer
- Must not have been subject to a Building and Standards Commission's Order of Demolition

**What is the application fee?**

- The **non-refundable** application fee for residential tax abatements is \$100.00 for each residential unit.
- The **non-refundable** application fee for tax abatements for multi-family, commercial, industrial, and mixed-use development projects is one-half of one percent (0.5%) of the proposed Project's Capital Investment, with a \$200 minimum not to exceed \$2,000

**What happens if my application is denied?**

- NEZ applications will be denied 30 days after

254-698-6315  
CITY OF NOLANVILLE  
COUNCIL@NOLANVILLE.TX.GOV

The Nolanville City Council retains sole authority to... abatement agreement and is under no obligation to ap...





# CAPITAL IMPROVEMENT PLAN- TRANSPORTATION

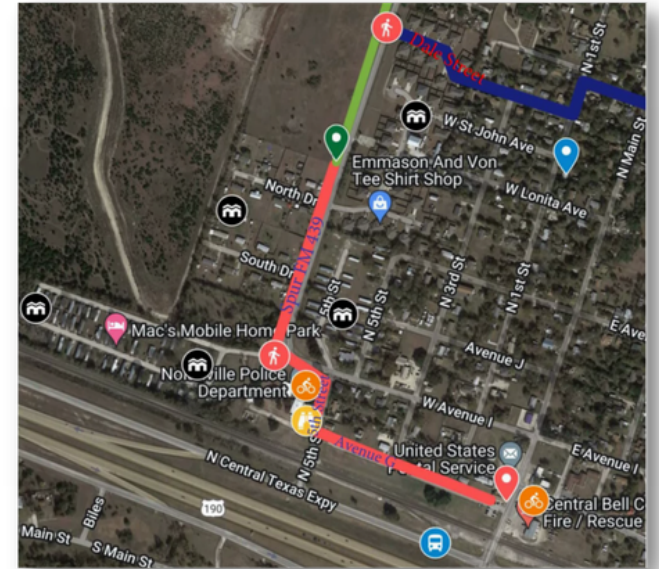
## Future Transportation Projects

### Objectives:

- Remove heavy freight traffic from the Spur (Comprehensive Plan: Monitor impact on 439 Spur regarding heavy freight (2.1.1). Once projects 1 and 2 are completed below, TXDOT will rehabilitate the Spur and hand over ownership to the City. The City will then be responsible for future maintenance. In return, the City will be able to determine the appropriate speed and prohibit heavy freight traffic from using it as a truck route. The anticipated completion for this objective is 2024.
- Ensure timely and safe access for public safety access. All the projects on the list support better mobility and access to all parts of the City Limits.

### Priorities for future project calls within the next five years include:

1. Roadway Connection between Warrior's Path and Access Road Interstate 14
2. Railroad Safety and Siding Relocation
3. Safe Route to School along Dale to 10th Street
4. Nolan Creek Trail
5. Class II Bicycle Lanes (shoulders for emergencies) on Pleasant Hill
6. Private Road at Jackrabbit for Truck Traffic Route to FM 439 and Highway 93.
7. Veterans Memorial Complete Street



**Sidewalk connections for three phases along Spur 439**



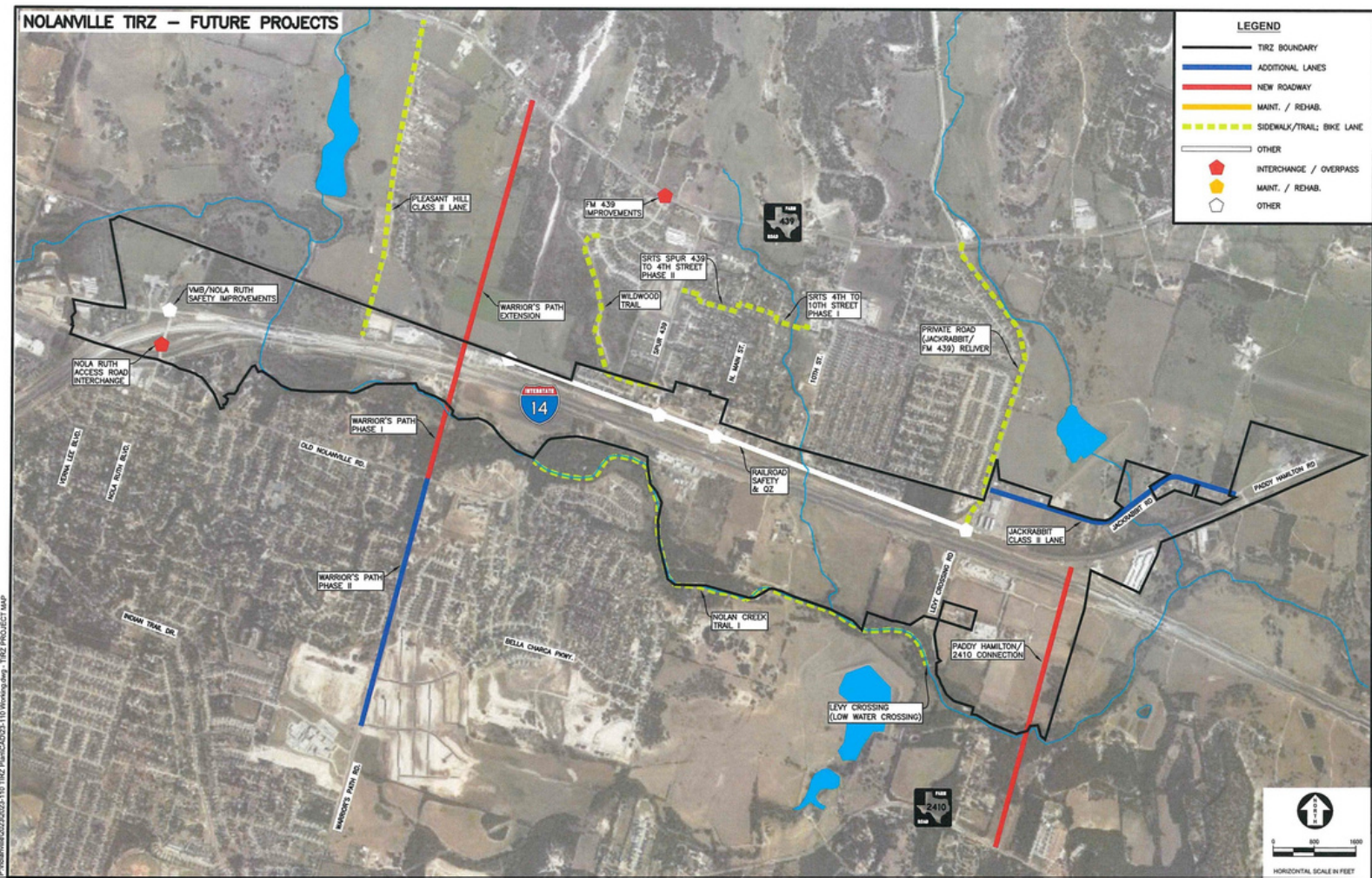


# CAPITAL IMPROVEMENT PLAN- TRANSPORTATION

## 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		TOTAL	Provision	Estimated Construction Year
	Service	Construction			
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) Reliever			\$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
<b>Project Total</b>			<b>\$58,113,500</b>		



# 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
<b>Project Total</b>			<b>\$16,290,000</b>		
<b>Funded</b>			<b>\$</b>		
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
<b>Project Total</b>			<b>\$25,850,000</b>		



# 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.

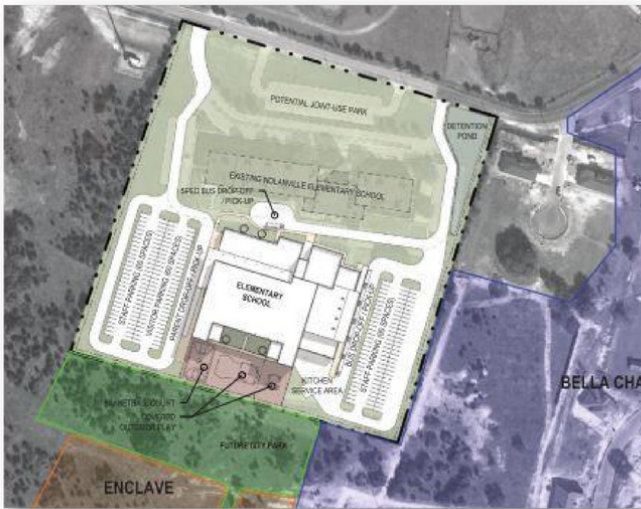
# CAPITAL IMPROVEMENT PLAN- FACILITIES

## 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

City Hall Garage that is capable of housing 2 response vehicles and converts to Public Works storage for future.

**PROJECT 1**



South Side Safety Annex - small garage bay that will house a brush truck and pumper to aid in responsiveness in the event of train activity.

**PROJECT 2**



Economic Development Project that will leverage the need for a facility while enhancing a key location on the North Side.

**PROJECT 3**





# 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 KTMO 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 2024. 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.

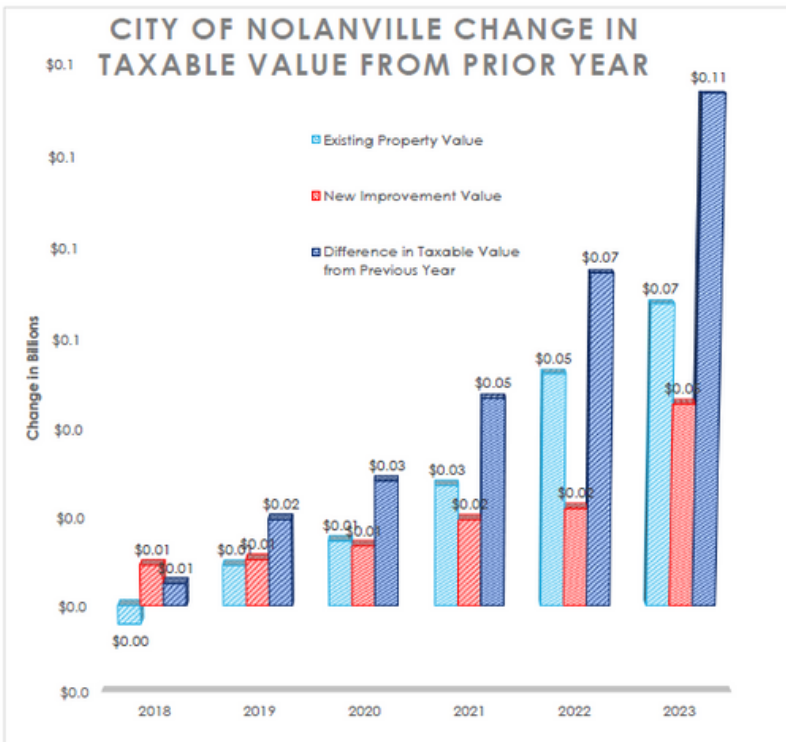


# AD VALOREM ANALYSIS OF TAX RATES





# 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





# Appendix A



## ORDINANCE No. F 23-09 #1

**AN ORDINANCE OF THE CITY OF NOLANVILLE, TEXAS, ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; PROVIDING THAT ALL PREVIOUS BUDGET ALLOCATIONS SHALL BE SAVED; AND PROVIDING FOR SEVERABILITY AND DECLARING AN EFFECTIVE DATE.**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$606,687, which is a 30.5% 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.

**WHEREAS**, the City of Nolanville is a Home Rule City in the State of Texas; and

**WHEREAS**, Chapter 102 of the Texas Local Government Code requires that a City budget must be adopted annually; and

**WHEREAS**, a budget for operating the municipal government of the City of Nolanville for the fiscal year October 1, 2023, to September 30, 2024, has been prepared by Kara Escajeda, City Manager, as Budget Officer for the City of Nolanville, Texas; and

**WHEREAS**, said budget has been submitted to the City Council by the City Manager in accordance with the City Charter; and

**WHEREAS**, Notice of a Public Hearing on the Proposed Budget of the City of Nolanville, Texas for the year 2023-2024 has been posted in accordance with Texas Local Government Code Section 102.0065; and

**WHEREAS**, public hearings were duly held at the time and place as provided for in the notice of such public hearings and all interested persons were given an opportunity to be heard on said proposed budget; and

**WHEREAS**, the City of Nolanville wishes to adopt the Proposed Budget for the 2023-2024 Fiscal Year;

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF NOLANVILLE, TEXAS AS FOLLOWS:**



## **1. APPROVAL OF BUDGET**

The proposed budget presented by the City Manager and made available for public review for no less than two weeks prior to its adoption including all amendments thereto as a result of such review and public hearing is hereby approved and adopted for the fiscal year 2023-2024. That the appropriations for the 2023-2024 fiscal year for different administrative units and purposes of the City of Nolanville, Texas be fixed and determined for said fiscal year in accordance with expenditures shown in said budget.

## **2. FILING OF THE BUDGET**

The City Secretary shall attach any required cover page to the adopted budget, file the budget in her office, and post a copy of the budget, including the cover page, on the website of the City of Nolanville. The City Secretary shall post the record vote on the budget on the website until September 30, 2024 (one year).

## **3. CUMULATIVE CLAUSE**

This Ordinance shall be cumulative of all provisions of Ordinances of the City of Nolanville, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinance, in which event the conflicting provisions of such Ordinance are hereby repealed.

## **4. SEVERABILITY CLAUSE**

That if any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part as so decided to be invalid or unconstitutional.

## **5. SAVINGS CLAUSE**

That all previous budget Ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

## **6. ENGROSSMENT & ENROLLMENT**

The City Secretary of the City of Nolanville is hereby directed to engross and enroll this Ordinance by copying the caption, publication clause, penalty clause in the minutes of the City Council of the City of Nolanville and by filing this Ordinance in the Ordinance records of the City.

## **7. PUBLICATION CLAUSE**

The City Secretary of the City of Nolanville, Texas is hereby directed to publish in the Official newspaper of the City of Nolanville, the caption, and effective date clause of this Ordinance as required by Section 52.011 of the Texas Local Government Code.

### 8. EFFECTIVE DATE

The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.

### 9. PROPER NOTICE & MEETING


It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

**PASSED & APPROVED this, the 7<sup>th</sup> day of September, 2023 by vote of:**


<b>Andy Williams</b>	<b>No Vote Required</b>
<b>Butch Reis</b>	<input checked="" type="checkbox"/> (aye) <input type="checkbox"/> (nay) to <input type="checkbox"/> (abstention)
<b>Karishma Talbott</b>	<input checked="" type="checkbox"/> (aye) <input type="checkbox"/> (nay) to <input type="checkbox"/> (abstention)
<b>Patrick Ramsdell</b>	<input checked="" type="checkbox"/> (aye) <input type="checkbox"/> (nay) to <input type="checkbox"/> (abstention)
<b>David Williams</b>	<input checked="" type="checkbox"/> (aye) <input type="checkbox"/> (nay) to <input type="checkbox"/> (abstention)
<b>James Bilberry</b>	<input checked="" type="checkbox"/> (aye) <input type="checkbox"/> (nay) to <input type="checkbox"/> (abstention)

**of the City Council of Nolanville, Texas.**

**CITY OF NOLANVILLE:**

  
\_\_\_\_\_  
Andy Williams, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Teresa Chandler, City Secretary



# 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
<b>Calculated Totals</b>		
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 30.5% 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"





LAST YEAR'S PROPERTY TAX RATE .4441  
THIS YEAR'S PROPERTY TAX RATE .4979

DIFFERENCE: 12.81% INCREASE IN RATE

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
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
2010	0.3134	0.1326	0.4460
2009	0.2880	0.2197	0.5077

Tax Rate Range over last 13 years:  
.4441 - .5303

Budget Comparison Information					
	2021-2022 Approved	2022-2023 Approved	2023-2024 Proposed	Increase (Decrease)	Percentage Change
<b>Total Budget</b>	\$2,427,874	\$2,769,767	\$3,519,454	\$749,687	27.1%
<b>Property Tax Budget</b>					
M&O Maintenance & Operations	\$1,047,563	\$1,282,633	\$1,889,320	\$606,687	47.3%
I&S Debt Service	\$366,329	\$390,252	\$383,982	(\$6270)	(1.6%)
<b>Total</b>	\$1,413,892	\$1,672,885	\$2,273,302	\$600,417	35.8%

**Tax Rate Comparisons**

**Neighboring Cities**

**Lowest Proposed Tax Rate in the Area**

City	Proposed FY 24 Total Rate
Nolanville	.4979
Harker Heights	.5250
Belton	.5400
Temple	.6130
Killeen	.6208
Copperas Cove	.6726

This budget will raise more revenue from property taxes than last year's budget by an amount of \$606,687, which is a 30.5% 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.

This required statement compares the No New Revenue Rate to the Di minimis from the tax worksheet. This percentage is related to the budget amount raised in comparison to last year.

**CITY OF NOLANVILLE**  
**Adopted Annual Budget**  
**Fiscal Year 2023 - 2024**

	Original Proposed	Revised 9.7.2023	
	FY 22-23	FY 23-24	FY 23-24
	<u>ORIGINAL BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<b><u>GENERAL FUND</u></b>			
<b>REVENUES</b>			
Ad Valorem Tax	1,282,633	1,889,320	1,889,320
Sales Tax	951,055	951,055	1,082,055
Municipal Court	173,000	173,000	173,000
Franchise Fees	222,500	222,500	222,500
Permits	106,629	106,629	106,629
Public Works	1,250	1,250	1,250
Other Misc Revenues (including: Transfers In)	32,700	44,700	44,700
<b>TOTAL REVENUES</b>	<u>2,769,767</u>	<u>3,388,453</u>	<u>3,519,454</u>
<b>EXPENDITURES</b>			
<b><u>ADMINISTRATION</u></b>			
Personnel	436,271	468,547	468,547
Supplies/Contracted Services	258,648	301,514	301,514
Capital Outlay	0	0	0
<b>Total Administration</b>	<u>694,919</u>	<u>770,062</u>	<u>770,062</u>
<b><u>MUNICIPAL COURT</u></b>			
Personnel	46,617	49,325	49,325
Supplies/Contracted Services	35,370	35,370	35,370
Capital Outlay	0	0	0
<b>Total Municipal Court</b>	<u>81,987</u>	<u>84,694</u>	<u>84,694</u>
<b><u>POLICE DEPARTMENT</u></b>			
Personnel	841,292	897,588	897,588
Supplies/Contracted Services	102,601	102,181	102,181
Capital Outlay	65,000	70,000	70,000
<b>Total Police Department</b>	<u>1,008,893</u>	<u>1,069,768</u>	<u>1,069,768</u>
<b><u>PUBLIC SAFETY DEPARTMENT</u></b>			
Personnel	0	301,609	301,609
Supplies/Contracted Services	45,000	0	50,000
Ambulance Services	60,000	0	275,000
Capital Outlay	0	144,000	0
<b>Total Emergency Services</b>	<u>105,000</u>	<u>495,609</u>	<u>626,609</u>
<b><u>PUBLIC WORKS</u></b>			
Personnel	314,763	361,490	361,490
Supplies/Contracted Services	287,611	292,612	292,612
Capital Outlay	0	12,000	12,000
<b>Total Public Works</b>	<u>602,373</u>	<u>666,102</u>	<u>666,102</u>
<b><u>FACILITIES</u></b>			
Maintenance & Utilities	99,827	125,450	125,450
Capital Outlay	0	0	0
<b>Total Facilities</b>	<u>99,827</u>	<u>125,450</u>	<u>125,450</u>

City Ambulance Contract

<u>PARKS</u>			
Supplies/Contracted Services	26,768	26,768	26,768
Capital Outlay	150,000	150,000	150,000
Total Parks	<u>176,768</u>	<u>176,768</u>	<u>176,768</u>
<b>TOTAL EXPENDITURES</b>	<b>2,769,767</b>	<b>3,388,453</b>	<b>3,519,453</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>
<b>BEGINNING FUND BALANCE (Estimated)</b>	2,429,601	2,190,000	2,190,000
<b>ENDING FUND BALANCE (Estimated)</b>	<u><u>2,190,000</u></u>	<u><u>2,190,000</u></u>	<u><u>2,190,000</u></u>



SPECIAL FUNDS	FY 22-23 <u>ORIGINAL BUDGET</u>	FY 23-24 <u>BUDGET</u>	ESTIMATED FY 23-24 <u>START BALANCE</u>
<b>DEBT SERVICE FUND</b>			
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>	
<b>COURT SECURITY FUND</b>			
REVENUES	4,000	4,000	0
EXPENDITURES	4,000	4,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	
<b>COURT TECHNOLOGY FUND</b>			
REVENUES	4,000	4,000	0
EXPENDITURES	4,000	4,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	
<b>CROSSING GUARD FUND</b>			
REVENUES	5,000	5,000	15,000
EXPENDITURES	10,000	20,000	Cavazos Sidewalk connection
REVENUES OVER/(UNDER) EXPENDITURES	<u>-5,000</u>	<u>0</u>	
<b>STREET MAINTENANCE FUND</b>			
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 <u>ORIGINAL BUDGET</u>	FY 23-24 <u>BUDGET</u>	ESTIMATED FY 23-24 <u>START BALANCE</u>
<b>GRANTS FUNDS - REOCCURRING</b>			
REVENUES	945,455	1,689,872	0
EXPENDITURES	945,455	1,689,872	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	
<b>CAPITAL OUTLAY PROJECTS</b>			
REVENUES	0	0	0
TRANSFER IN		0	
EXPENDITURES	0	0	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	
<b>CAPITAL CONSTRUCTION FUND (BOND)</b>			
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>	
<b>GRANTS - SPECIAL*</b>			
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
<b>Taxes</b>					
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	1,082,054
100-4120 Mixed Beverage Tax	0	23	0	5,222	0
100-4130 Business Personal Property Tax	180	547	0	103	0
<b>TOTAL Taxes</b>	<b>2,148,377</b>	<b>2,399,162</b>	<b>2,233,687</b>	<b>2,263,742</b>	<b>2,971,374</b>
<b>Licenses &amp; Permits</b>					
100-4200 Franchise Fees, Other	11,708	7,017	2,500	6,670	2,500
100-4201 FF, Cable	42,475	21,849	40,000	30,007	40,000
100-4202 FF, Telephone	924	22,986	0	11,102	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	81,121	68,000
100-4231 Business Licenses	7,340	10,529	6,630	9,782	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	575	0
100-4262 Building Permits Revenue	141,458	197,443	100,000	135,446	100,000
<b>TOTAL Licenses &amp; Permits</b>	<b>406,107</b>	<b>479,372</b>	<b>329,130</b>	<b>412,823</b>	<b>329,130</b>
<b>Intergovernmental</b>					
<b>Charges for Services</b>					
100-4400 Copy, Fax, & Notary	168	135	300	153	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	1,274	0
100-4440 Credit Card Fees	0	0	0	( 30)	0
<b>TOTAL Charges for Services</b>	<b>3,681</b>	<b>7,568</b>	<b>1,950</b>	<b>1,892</b>	<b>1,950</b>
<b>Fines &amp; Forfeitures</b>					
100-4500 Court Costs Fees & Charges	32,184	30,247	18,000	21,362	18,000
100-4505 Judicial Efficiency Fees	96	60	0	43	0
100-4510 Fines & Forfeitures: Court	180,128	195,641	155,000	133,693	155,000
100-4515 Warrant Fees	50	100	0	0	0
<b>TOTAL Fines &amp; Forfeitures</b>	<b>212,458</b>	<b>226,047</b>	<b>173,000</b>	<b>155,097</b>	<b>173,000</b>
<b>Investment Income</b>					
100-4600 Investment Income	2,454	19,212	12,000	134,543	24,000
100-4610 Real Estate Rentals	13,424	10,853	12,000	16,020	12,000
<b>TOTAL Investment Income</b>	<b>15,878</b>	<b>30,065</b>	<b>24,000</b>	<b>150,563</b>	<b>36,000</b>



100-GENERAL FUND  
 REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<b>Contributions/Donations</b>					
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>
<b>Miscellaneous</b>					
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	3,310	0
100-4805 Centex Race Series - INCOME	4,140	6,935	7,000	4,341	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>14,035</u>	<u>8,000</u>
<b>Other Financing Sources</b>					
100-4999 Insurance Recoveries	8,882	2,622	0	8,200	0
TOTAL Other Financing Sources	<u>8,882</u>	<u>2,622</u>	<u>0</u>	<u>8,200</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u><u>2,838,244</u></u>	<u><u>3,119,794</u></u>	<u><u>2,769,767</u></u>	<u><u>3,006,453</u></u>	<u><u>3,519,454</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
<b>Personnel Services/Benef</b>					
100-5101-1100 Salaries & Wages	264,701	301,056	254,981	328,970	259,126
100-5101-1105 Overtime	0	259	0	0	0
100-5101-1110 Payroll Taxes	20,987	23,300	19,506	25,344	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	2,677	0
100-5101-1125 Group Insurance	70,644	92,011	148,896	107,972	176,568
100-5101-1126 TMRS Employer Exp	4,764	11,289	11,808	13,838	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
<b>TOTAL Personnel Services/Benef</b>	<b>327,493</b>	<b>395,296</b>	<b>436,271</b>	<b>415,192</b>	<b>468,547</b>
<b>Operating Expenditures</b>					
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	150	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	6,813	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	1,860	2,200
100-5101-2220 Insurance - TML	40,232	51,395	62,249	70,202	80,000
100-5101-2221 Insurance	0	0	300	0	300
100-5101-2230 Legal Fees	31,801	40,431	45,000	59,176	45,000
100-5101-2240 Manuals & Subscriptions	0	0	0	499	0
100-5101-2245 Meeting/Conference Expense	8,413	8,981	7,000	7,710	7,000
100-5101-2249 ENDEAVOR EXPENSES	0	9,132	10,000	5,327	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	2,748	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	3,606	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	0	0
100-5101-2441 Telephone - Wireless	2,010	3,384	1,800	3,089	1,800
<b>TOTAL Operating Expenditures</b>	<b>252,197</b>	<b>285,014</b>	<b>258,648</b>	<b>254,460</b>	<b>301,514</b>

5101-2251 Train Whistle Jamboree PERMANENT NOTES:  
Duplicate Line

CITY OF NOLANVILLE  
 BUDGET PRESENTATION  
 AS OF: SEPTEMBER 30TH, 2023

100-GENERAL FUND  
 Administration  
 DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<b>Capital Outlay</b>					
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
<b>Other Financing Uses</b>					
100-5101-9900 Interfund Transfers Out	197,000	0	0	0	0
TOTAL Other Financing Uses	197,000	0	0	0	0
<b>TOTAL Administration</b>	<b>776,690</b>	<b>715,635</b>	<b>694,919</b>	<b>669,652</b>	<b>770,061</b>



100-GENERAL FUND

Courts  
 DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<b>Personnel Services/Benef</b>					
100-5201-1100 Salaries & Wages	33,844	38,513	41,189	39,794	43,591
100-5201-1105 Overtime	0	214	0	0	0
100-5201-1110 Payroll Taxes	2,500	2,741	3,151	2,964	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	1,904	2,220
<b>TOTAL Personnel Services/Benef</b>	<u>37,395</u>	<u>43,056</u>	<u>46,617</u>	<u>44,675</u>	<u>49,326</u>
<b>Operating Expenditures</b>					
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	16,365	18,000
100-5201-2390 Training & Education	750	0	0	480	0
<b>TOTAL Operating Expenditures</b>	<u>27,899</u>	<u>26,786</u>	<u>35,370</u>	<u>26,767</u>	<u>35,370</u>
<b>Capital Outlay</b>					
<b>TOTAL Courts</b>	<u>65,294</u>	<u>69,842</u>	<u>81,987</u>	<u>71,443</u>	<u>84,696</u>

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
<b>Personnel Services/Benef</b>					
100-5301-1100 Salaries & Wages	508,898	581,443	675,545	491,309	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	37,782	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	21,532	40,019
<b>TOTAL Personnel Services/Benef</b>	<b>564,486</b>	<b>647,700</b>	<b>841,292</b>	<b>555,640</b>	<b>897,588</b>
<b>Operating Expenditures</b>					
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	1,230	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	1,650	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	40,680	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	1,762	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	2,816	12,700
100-5301-2441 Telephone - Wireless	6,355	5,845	5,400	4,793	5,400
<b>TOTAL Operating Expenditures</b>	<b>90,699</b>	<b>92,460</b>	<b>102,600</b>	<b>100,982</b>	<b>102,180</b>
<b>Capital Outlay</b>					
100-5301-4100 Machinery & Equipment	67,121	58,706	65,000	0	70,000
<b>TOTAL Capital Outlay</b>	<b>67,121</b>	<b>58,706</b>	<b>65,000</b>	<b>0</b>	<b>70,000</b>
<b>TOTAL Police Dept</b>	<b>722,307</b>	<b>798,865</b>	<b>1,008,892</b>	<b>656,622</b>	<b>1,069,768</b>

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
<b>Personnel Services/Benef</b>					
100-5302-1100 SALARIES & WAGES	0	0	0	20,392	282,961
100-5302-1110 PAYROLL TAXES	0	0	0	1,560	11,907
100-5302-1111 TWC UNEMPLOYMENT TAX	0	0	0	6	1,260
100-5302-1126 TMRS EMPLOYER EXP	0	0	0	673	5,480
TOTAL Personnel Services/Benef	0	0	0	22,631	301,608
<b>Operating Expenditures</b>					
100-5302-2190 Equipment	0	0	0	79,471	0
100-5302-2230 Legal Expense	0	0	0	4,921	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	275,000
100-5302-2305 Fire Services	45,000	45,000	45,000	0	0
100-5302-2330 Repair & Maintenance: Vehi	0	0	0	386	40,001
100-5302-2390 Training & Education	0	0	0	250	0
100-5302-2410 Uniforms	0	0	0	5,366	0
TOTAL Operating Expenditures	101,667	105,000	105,000	140,433	325,001
<b>Capital Outlay</b>					
TOTAL Fire Dept	101,667	105,000	105,000	163,064	626,609



100-GENERAL FUND  
 Public Works  
 DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	( <u>2022-2023</u> CURRENT BUDGET	( <u>2022-2023</u> YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<b>Personnel Services/Benef</b>					
100-5401-1100 Salaries & Wages	150,066	212,495	280,016	241,410	320,734
100-5401-1105 Overtime	0	0	0	483	0
100-5401-1110 Payroll Taxes	11,463	15,371	21,421	18,414	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	9,401	14,781
100-5401-1130 Temporary Employees	627	1,725	0	0	0
TOTAL Personnel Services/Benef	166,029	237,437	314,763	269,803	361,491
<b>Operating Expenditures</b>					
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	4,944	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	5,164	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	4,863	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	73,834	292,611
<b>Capital Outlay</b>					
100-5401-4100 Machinery & Equipment	232	0	0	7,000	12,000
TOTAL Capital Outlay	232	0	0	7,000	12,000
<b>TOTAL Public Works</b>	<b>453,536</b>	<b>583,514</b>	<b>602,374</b>	<b>350,637</b>	<b>666,102</b>

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
<b>Operating Expenditures</b>					
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	47,514	40,000
100-5501-2311 BLDG SECURITY	0	0	2,700	1,291	2,700
100-5501-2430 UTILITIES: ELECTRIC	0	0	60,000	55,161	60,000
100-5501-2440 Utilities: Telephone	0	0	6,001	4,377	12,000
100-5501-2450 UTILITIES: WATER	914	914	5,750	3,789	5,750
TOTAL Operating Expenditures	<u>5,891</u>	<u>9,544</u>	<u>99,827</u>	<u>118,158</u>	<u>125,450</u>
<b>Capital Outlay</b>					
100-5501-4100 Machinery & Equipment	2,024	0	0	0	0
TOTAL Capital Outlay	<u>2,024</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL Facilities (formerly CC)</b>	<b>7,915</b>	<b>9,544</b>	<b>99,827</b>	<b>118,158</b>	<b>125,450</b>

100-GENERAL FUND  
 Parks  
 DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	( <u>2022-2023</u> CURRENT BUDGET	<u>YEAR-TO-DATE</u> ACTUAL	2023-2024 APPROVED BUDGET
<b>Operating Expenditures</b>					
100-5502-2250 Other Expenses	1,589	27,845	0	0	0
100-5502-2300 PROFESSIONAL SERVICES	0	0	0	2,000	0
100-5502-2310 Repairs/Maintenance	( 3,610)	33,836	16,768	19,316	16,768
100-5502-2450 Utilities - Water	11,289	5,675	10,000	3,561	10,000
TOTAL Operating Expenditures	<u>9,267</u>	<u>67,356</u>	<u>26,768</u>	<u>24,877</u>	<u>26,768</u>
<b>Capital Outlay</b>					
100-5502-4100 Machinery & Equipment (OT)	132,825	86,015	150,000	112,132	150,000
TOTAL Capital Outlay	<u>132,825</u>	<u>86,015</u>	<u>150,000</u>	<u>112,132</u>	<u>150,000</u>
<b>TOTAL Parks</b>	<b>142,092</b>	<b>153,370</b>	<b>176,768</b>	<b>137,009</b>	<b>176,768</b>
<b>TOTAL EXPENDITURES</b>	<b><u>2,269,502</u></b>	<b><u>2,435,770</u></b>	<b><u>2,769,767</u></b>	<b><u>2,166,585</u></b>	<b><u>3,519,454</u></b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b><u>568,742</u></b>	<b><u>684,024</u></b>	<b><u>0</u></b>	<b><u>839,868</u></b>	<b><u>0</u></b>



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>	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====

CITY OF NOLANVILLE  
BUDGET PRESENTATION  
AS OF: SEPTEMBER 30TH, 2023

120-DONATIONS  
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>	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====

150-NOLANVILLE EDC  
 REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	( <del>2022-2023</del> CURRENT BUDGET	( <del>2022-2023</del> YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<b>Taxes</b>					
150-4115 Sales Tax Revenue	286,476	326,505	240,000	237,051	240,000
TOTAL Taxes	<u>286,476</u>	<u>326,505</u>	<u>240,000</u>	<u>237,051</u>	<u>240,000</u>
<b>Investment Income</b>					
150-4600 Investment Income	332	2,657	0	13,878	0
TOTAL Investment Income	<u>332</u>	<u>2,657</u>	<u>0</u>	<u>13,878</u>	<u>0</u>
<b>Contributions/Donations</b>					
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	1,389	0
150-4752 EDC OTHER INCOME	0	0	0	6,500	0
TOTAL Contributions/Donations	<u>350</u>	<u>10,932</u>	<u>0</u>	<u>9,496</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u><u>287,158</u></u>	<u><u>340,093</u></u>	<u><u>240,000</u></u>	<u><u>260,425</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
<b>Personnel Services/Benef</b>					
150-5000-1100 Salaries/Wages	47,592	42,592	65,000	59,306	95,993
<b>TOTAL Personnel Services/Benef</b>	<u>47,592</u>	<u>42,592</u>	<u>65,000</u>	<u>59,306</u>	<u>95,993</u>
<b>Operating Expenditures</b>					
150-5000-2100 UTILITIES (OCH/CORNER)	0	0	6,000	8,980	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	11,250	5,000
150-5000-2254 Community Development	39,510	62,561	10,000	34,687	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
<b>TOTAL Operating Expenditures</b>	<u>109,140</u>	<u>352,752</u>	<u>203,500</u>	<u>215,044</u>	<u>210,000</u>
<b>TOTAL Non-Departmental</b>	<u>156,732</u>	<u>395,344</u>	<u>268,500</u>	<u>274,351</u>	<u>305,993</u>
<b>TOTAL EXPENDITURES</b>	<u><u>156,732</u></u>	<u><u>395,344</u></u>	<u><u>268,500</u></u>	<u><u>274,351</u></u>	<u><u>305,993</u></u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u><u>130,426</u></u>	<u><u>( 55,251)</u></u>	<u><u>( 28,500)</u></u>	<u><u>( 13,925)</u></u>	<u><u>( 65,993)</u></u>

160-STREET MAINTENANCE  
 REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	( <u>2022-2023</u> ) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<b>Taxes</b>					
160-4115 Sales Tax Revenue	286,476	326,505	240,000	237,051	240,000
TOTAL Taxes	<u>286,476</u>	<u>326,505</u>	<u>240,000</u>	<u>237,051</u>	<u>240,000</u>
<b>Other Financing Sources</b>					
160-4920 Transfers In	100,000	0	0	0	0
TOTAL Other Financing Sources	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u><u>386,476</u></u>	<u><u>326,505</u></u>	<u><u>240,000</u></u>	<u><u>237,051</u></u>	<u><u>240,000</u></u>

160-STREET MAINTENANCE  
 Non-Departmental  
 DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	( <u>2022-2023</u> CURRENT BUDGET	( <u>YEAR-TO-DATE</u> ACTUAL	2023-2024 APPROVED BUDGET
<b>Operating Expenditures</b>					
160-5000-2300 Prof Services	342,989	560,258	240,000	348,806	240,000
160-5000-2350 Street Repair Supplies	225	1,352	0	9,988	0
<b>TOTAL Operating Expenditures</b>	<u>343,213</u>	<u>561,610</u>	<u>240,000</u>	<u>358,794</u>	<u>240,000</u>
<b>TOTAL Non-Departmental</b>	<u>343,213</u>	<u>561,610</u>	<u>240,000</u>	<u>358,794</u>	<u>240,000</u>
<b>TOTAL EXPENDITURES</b>	<u><u>343,213</u></u>	<u><u>561,610</u></u>	<u><u>240,000</u></u>	<u><u>358,794</u></u>	<u><u>240,000</u></u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u><u>43,263</u></u>	<u><u>( 235,106)</u></u>	<u><u>0</u></u>	<u><u>( 121,742)</u></u>	<u><u>0</u></u>

CITY OF NOLANVILLE  
 BUDGET PRESENTATION  
 AS OF: SEPTEMBER 30TH, 2023

180-GRANTS  
 REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<b>Intergovernmental</b>					
180-4340 TX Parks/Wildlife	144,922	0	150,000	168,208	150,000
180-4360 KTMPO - TXDOT	0	1,092,605	795,455	0	1,539,872
<b>TOTAL Intergovernmental</b>	<u>144,922</u>	<u>1,092,605</u>	<u>945,455</u>	<u>168,208</u>	<u>1,689,872</u>
<b>TOTAL REVENUES</b>	<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	( <u>2022-2023</u> CURRENT BUDGET	( <u>YEAR-TO-DATE</u> ACTUAL	2023-2024 APPROVED BUDGET
<b>Operating Expenditures</b>					
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	<u>215,601</u>	<u>1,220,111</u>	<u>945,455</u>	<u>532,648</u>	<u>1,689,872</u>
<b>TOTAL Non-Departmental</b>	<b>215,601</b>	<b>1,220,111</b>	<b>945,455</b>	<b>532,648</b>	<b>1,689,872</b>
<b>TOTAL EXPENDITURES</b>	<b><u>215,601</u></b>	<b><u>1,220,111</u></b>	<b><u>945,455</u></b>	<b><u>532,648</u></b>	<b><u>1,689,872</u></b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>( 70,679)</b>	<b>( 127,505)</b>	<b>0</b>	<b>( 364,439)</b>	<b>0</b>

201-MUNICIPAL COURT SECURITY  
 REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	( <del>2022-2023</del> CURRENT BUDGET	( <del>2022-2023</del> YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<u>Fines &amp; Forfeitures</u>					
201-4500 COURT SECURITY 420B	6,003	6,298	4,000	4,580	4,000
TOTAL Fines & Forfeitures	<u>6,003</u>	<u>6,298</u>	<u>4,000</u>	<u>4,580</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>
<b>TOTAL REVENUES</b>	<b><u>16,003</u></b>	<b><u>6,298</u></b>	<b><u>4,000</u></b>	<b><u>4,580</u></b>	<b><u>4,000</u></b>

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
<u>TOTAL Non-Departmental</u>	46,420	5,063	4,000	0	4,000
<u>TOTAL EXPENDITURES</u>	<u>46,420</u>	<u>5,063</u>	<u>4,000</u>	<u>0</u>	<u>4,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	( 30,417)	1,235	0	4,580	0

202-MUNICIPAL COURT TECH  
 REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<b>Charges for Services</b>					
<b>Fines &amp; Forfeitures</b>					
202-4500 COURT TECH 420A	5,888	5,399	4,000	4,033	4,000
TOTAL Fines & Forfeitures	5,888	5,399	4,000	4,033	4,000
<b>TOTAL REVENUES</b>	<u>5,888</u>	<u>5,399</u>	<u>4,000</u>	<u>4,033</u>	<u>4,000</u>



202-MUNICIPAL COURT TECH  
 Non-Departmental  
 DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	( <u>          </u> 2022-2023 <u>          </u> ) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<b>Operating Expenditures</b>					
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>
<b>Capital Outlay</b>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL Non-Departmental</b>	<u>7,662</u>	<u>14,623</u>	<u>4,000</u>	<u>3,769</u>	<u>4,000</u>
<b>TOTAL EXPENDITURES</b>	<u><u>7,662</u></u>	<u><u>14,623</u></u>	<u><u>4,000</u></u>	<u><u>3,769</u></u>	<u><u>4,000</u></u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u><u>( 1,774)</u></u>	<u><u>( 9,224)</u></u>	<u><u>0</u></u>	<u><u>264</u></u>	<u><u>0</u></u>

203-KISD CROSSING GUARD  
 REVENUES

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

203-KISD CROSSING GUARD  
 Non-Departmental  
 DEPARTMENTAL EXPENDITURES

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

300-CAPITAL PROJECTS  
 REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	( <u>2022-2023</u> ) CURRENT BUDGET	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
Other Financing Sources					
300-4920 BOND PROCEEDS/TML REFUNDS	0	0	0	21,465	0
TOTAL Other Financing Sources	0	0	0	21,465	0
<b>TOTAL REVENUES</b>	<u>87,000</u>	<u>450,000</u>	<u>0</u>	<u>21,465</u>	<u>0</u>



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
<b>Capital Outlay</b>					
<b>Department Projects</b>					
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>
<b>Other Financing Uses</b>					
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	( <u>2022-2023</u> CURRENT BUDGET	( <u>2022-2023</u> YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
Investment Income					
310-4600 INVESTMENT INCOME	1,784	317	350,000	33	0
TOTAL Investment Income	<u>1,784</u>	<u>317</u>	<u>350,000</u>	<u>33</u>	<u>0</u>
Other Financing Sources					
310-4920 WCID#3 CONTRIBUTIONS	0	0	0	79,200	0
310-4921 CDBG	0	0	0	18,784	0
310-4922 ONR	0	0	0	1,000,000	0
TOTAL Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,097,984</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u><u>1,784</u></u>	<u><u>317</u></u>	<u><u>350,000</u></u>	<u><u>1,098,017</u></u>	<u><u>0</u></u>

310-CAPITAL CONSTRUCTION  
 NONE-DEPARTMENTAL  
 DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	( <u>          2022-2023          </u> ) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<b>Operating Expenditures</b>					
310-5000-2305 CONST COST WCID/KPA	<u>275,707</u>	<u>1,176,947</u>	<u>497,000</u>	<u>97,984</u>	<u>1,000,000</u>
TOTAL Operating Expenditures	<u>275,707</u>	<u>1,176,947</u>	<u>497,000</u>	<u>97,984</u>	<u>1,000,000</u>
<b>TOTAL NONE-DEPARTMENTAL</b>	<b>275,707</b>	<b>1,176,947</b>	<b>497,000</b>	<b>97,984</b>	<b>1,000,000</b>
<b>TOTAL EXPENDITURES</b>	<b><u>275,707</u></b>	<b><u>1,176,947</u></b>	<b><u>497,000</u></b>	<b><u>97,984</u></b>	<b><u>1,000,000</u></b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b><u>( 273,923)</u></b>	<b><u>( 1,176,630)</u></b>	<b><u>( 147,000)</u></b>	<b><u>1,000,033</u></b>	<b><u>( 1,000,000)</u></b>

CITY OF NOLANVILLE  
 BUDGET PRESENTATION  
 AS OF: SEPTEMBER 30TH, 2023

400-DEBT SERVICE  
 REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	( <u>2022-2023</u> CURRENT BUDGET	( <u>2022-2023</u> YEAR-TO-DATE ACTUAL	) 2023-2024 APPROVED BUDGET
<b>Taxes</b>					
400-4100 Property Tax - Current	429,373	380,031	390,252	396,038	( 383,982)
400-4110 Property Tax - Delinquent	2,646	2,667	0	2,876	0
TOTAL Taxes	<u>432,019</u>	<u>382,698</u>	<u>390,252</u>	<u>398,914</u>	( <u>383,982</u> )
<b>Miscellaneous</b>					
<b>Other Financing Sources</b>					
400-4900 Interfund Transfers In	0	0	0	0	( 26,245)
TOTAL Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	( <u>26,245</u> )
<b>TOTAL REVENUES</b>	<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  
 BUDGET PRESENTATION  
 AS OF: SEPTEMBER 30TH, 2023

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
<b>Operating Expenditures</b>					
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	350,000	0
400-5000-2301 Bond Interest Expense	52,713	46,471	0	40,201	34,031
400-5000-2302 Bond Issue Expenses	0	0	34,031	0	0
<b>TOTAL Operating Expenditures</b>	<u>402,052</u>	<u>400,211</u>	<u>40,252</u>	<u>400,439</u>	<u>40,252</u>
<b>Department Projects</b>					
400-5000-5000 Debt Service	0	0	350,000	0	350,000
<b>TOTAL Department Projects</b>	<u>0</u>	<u>0</u>	<u>350,000</u>	<u>0</u>	<u>350,000</u>
<b>Other Financing Uses</b>					
<b>TOTAL Non-Departmental</b>	<u>402,052</u>	<u>400,211</u>	<u>390,252</u>	<u>400,439</u>	<u>390,252</u>
<b>TOTAL EXPENDITURES</b>	<u><u>402,052</u></u>	<u><u>400,211</u></u>	<u><u>390,252</u></u>	<u><u>400,439</u></u>	<u><u>390,252</u></u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u><u>29,966</u></u>	<u><u>( 17,513)</u></u>	<u><u>0</u></u>	<u><u>( 1,524)</u></u>	<u><u>( 800,479)</u></u>

CITY OF NOLANVILLE  
BUDGET PRESENTATION  
AS OF: SEPTEMBER 30TH, 2023

500-PUBLIC SAFETY  
REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	( <del>2022-2023</del> ) CURRENT BUDGET	2022-2023 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
<b>Operating Expenditures</b>					
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
<b>TOTAL Operating Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,593</u>	<u>0</u>
<b>Capital Outlay</b>					
500-5000-4100 MACHINERY & EQUIPMENT	0	0	0	10,000	0
<b>TOTAL Capital Outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
<b>TOTAL NON DEPARTMENTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,593</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,593</u>	<u>0</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>( 45,593)</u>	<u>0</u>

CITY OF NOLANVILLE  
 BUDGET PRESENTATION  
 AS OF: SEPTEMBER 30TH, 2023

700-GRANTS  
 REVENUES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2023-2024 APPROVED BUDGET
<b>Intergovernmental</b>					
700-4340 COVID-TDEM	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
<b>TOTAL Intergovernmental</b>	<u>1,074,526</u>	<u>855,591</u>	<u>763,367</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<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>



CITY OF NOLANVILLE  
 BUDGET PRESENTATION  
 AS OF: SEPTEMBER 30TH, 2023

700-GRANTS  
 Non-Departmental  
 DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----)		2023-2024 APPROVED BUDGET
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	
<b>Operating Expenditures</b>					
700-5000-2250 COVID/ARPA	266,775	364,885	1,000,000	749,204	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
<b>TOTAL Operating Expenditures</b>	<u>396,357</u>	<u>471,509</u>	<u>1,000,000</u>	<u>750,277</u>	<u>0</u>
<b>TOTAL Non-Departmental</b>	<u>396,357</u>	<u>471,509</u>	<u>1,000,000</u>	<u>750,277</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>396,357</u>	<u>471,509</u>	<u>1,000,000</u>	<u>750,277</u>	<u>0</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>678,169</u>	<u>384,083</u>	<u>( 236,633)</u>	<u>( 750,277)</u>	<u>0</u>

CITY OF NOLANVILLE  
 BUDGET PRESENTATION  
 AS OF: SEPTEMBER 30TH, 2023

710-POLICE SEIZED FUNDS  
 REVENUES

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

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	<u>1,454</u>	<u>0</u>	<u>933</u>	<u>0</u>	<u>0</u>
TOTAL Non-Departmental	1,454	0	933	0	0
TOTAL EXPENDITURES	<u>1,454</u>	<u>0</u>	<u>933</u>	<u>0</u>	<u>0</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>( 1,454)</u>	<u>0</u>	<u>( 933)</u>	<u>1,333</u>	<u>0</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>



**ORDINANCE NO. F 23-09 #2**

**AN ORDINANCE OF THE CITY OF NOLANVILLE, TEXAS, SETTING A PROPERTY (AD VALOREM) TAX RATE AND APPROVING THE 2023-2024 AD VALOREM TAX RATE AND LEVY OF (\$0.4979) PER ONE HUNDRED DOLLARS (\$100) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; AND PROVIDING FOR SEVERABILITY AND DECLARING AN EFFECTIVE DATE.**

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

This budget will raise more revenue from property taxes than last year's budget by an amount of (\$606,687), which is a (30.5%) 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).

**WHEREAS**, the City of Nolanville (the "City") is a Home Rule City in the State of Texas; and

**WHEREAS**, a budget appropriating revenue generated for the use and support of the municipal government of the City of Nolanville has been approved and adopted by the Nolanville City Council as required by Section 102.009 of the Texas Local Government Code; and

**WHEREAS**, the Chief Appraiser of the Bell County Tax Appraisal District has prepared and certified the appraisal roll of the City of Nolanville, Texas, said roll being that portion of the approved appraisal roll of the Bell County Tax Appraisal District which list property taxable by the City of Nolanville, Texas; and

**WHEREAS**, the City Council has complied with all applicable requirements of the Texas Property Tax Code prior to the setting of the tax rate for said City for 2022.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF NOLANVILLE, TEXAS AS FOLLOWS:**



## **1. APPROVAL OF 2023-2024 TAX RATE & LEVY**

That there be and is hereby levied and shall be assessed and collected for the year 2023, on all taxable property, real, personal and mixed, situated within the City Limits of the City of Nolanville, Texas, and not exempt by the Constitution of the State and valid State Laws, an ad valorem tax rate of \$0.4979 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

(a) For the purpose of defraying the current expenses and budget of the municipal government of the City (maintenance and operation), a tax rate of \$0.4138 on each One Hundred Dollars (\$100.00) assessed value of taxable property.

(b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds or other indebtedness of the City, not otherwise provided for, a tax of \$0.0841 on each One Hundred Dollars (\$100.00) assessed value of taxable property which shall be applied to the payment of such interest and maturities of all outstanding bonds or other indebtedness.

## **2. PENALTY & INTEREST**

All taxes shall become a lien upon the property against which assessed and the City Tax Assessor/Collector for the City of Nolanville, Texas shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest collected from such delinquent taxes shall be appropriated for the general fund of the City of Nolanville, Texas.

## **3. CUMULATIVE CLAUSE**

This Ordinance shall be cumulative of all provisions of Ordinances of the City of Nolanville, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinance, in which event the conflicting provisions of such Ordinance are hereby repealed.

## **4. SEVERABILITY CLAUSE**

That if any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part as so decided to be invalid or unconstitutional.

## **5. SAVINGS CLAUSE**

That all previous tax rate Ordinances, including exemptions listed therein, shall remain in full force and effect, save and except as amended by this Ordinance.

**6. ENGROSSMENT & ENROLLMENT**

The City Secretary of the City of Nolanville is hereby directed to engross and enroll this Ordinance by copying the caption, publication clause, penalty clause in the minutes of the City Council of the City of Nolanville and by filing this Ordinance in the Ordinance records of the City.

**7. PUBLICATION CLAUSE**

The City Secretary of the City of Nolanville, Texas is hereby directed to publish in the Official newspaper of the City of Nolanville, the caption, and effective date clause of this Ordinance as required by Section 52.011 of the Texas Local Government Code.

**8. EFFECTIVE DATE**

The necessity for making and approving a tax rate for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.

**9. PROPER NOTICE & MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

**PASSED & APPROVED** this, the 21<sup>st</sup> day of September, 2023 by vote of:


<b>Andy Williams</b>	<i>No Vote Required (Absent)</i>
<b>Butch Reis</b>	<input checked="" type="checkbox"/> (aye) <input type="checkbox"/> (nay) to <input type="checkbox"/> (abstention)
<b>Karishma Talbott</b>	<input checked="" type="checkbox"/> (aye) <input type="checkbox"/> (nay) to <input type="checkbox"/> (abstention)
<b>Patrick Ramsdell</b>	<input checked="" type="checkbox"/> (aye) <input type="checkbox"/> (nay) to <input type="checkbox"/> (abstention)
<b>David Williams</b>	<input checked="" type="checkbox"/> (aye) <input type="checkbox"/> (nay) to <input type="checkbox"/> (abstention)
<b>James Bilberry</b>	<input checked="" type="checkbox"/> (aye) <input type="checkbox"/> (nay) to <input type="checkbox"/> (abstention)

of the City Council of Nolanville, Texas.

**CITY OF NOLANVILLE:**

**ATTEST:**

  
Andy Williams, Mayor

  
Teresa Chandler, City Secretary



# Appendix C

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## City of Nolanville, Texas Financial Policies

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# Financial Policies and Procedures

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## 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

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### 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 vial 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.

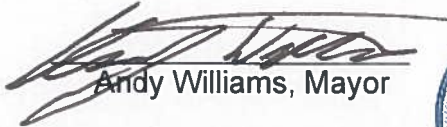
Quotations shall be received for goods and services of comparable quality.

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.

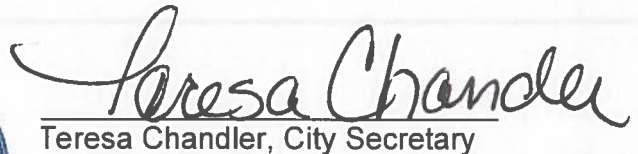
PASSED & APPROVED this, the 19th day of January, 2023 by vote of ~~5~~ 5 ayes ~~0~~ 0 nays to ~~0~~ 0 (abstentions) of the City Council of Nolanville, Texas.

CITY OF NOLANVILLE:

ATTEST:

  
Andy Williams, Mayor



  
Teresa Chandler, City Secretary



**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 19<sup>th</sup> 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.

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##### 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.

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##### 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.