



Nolanville...naturally!



Fiscal Year
2021-2022
Annual Budget

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CITY OF NOLANVILLE, TEXAS
ANNUAL BUDGET

FISCAL YEAR OCTOBER 1, 2021 – SEPTEMBER 30, 2022

TAX RATE VOTE September 2, 2021
Ratify TAX RATE VOTE September 16, 2021

THE MAYOR AND CITY COUNCIL

RECORDED VOTE	Aye	Nay	Abstention
<i>Andy Williams, Mayor (No Vote Required)</i>			
<i>Butch Reis</i>			X
<i>Joan Hinshaw</i>	X		
<i>Patrick Ramsdell</i>	X		
<i>David Williams</i>	X		
<i>James Bilberry</i>	X		

Kara Escajeda, City Manager

Current Year	FY 21-22	Rate	Last Year
Total Property Tax Rate		0.4674	0.5303
Maintenance. & Operations (M&O)		0.3463	0.37
Interest & Sinking (I&S)		0.1211	0.1603
<i>Calculated Totals</i>			
<i>M&O No New Revenue Rate</i>		<i>0.3347</i>	<i>0.3861</i>
<i>M&O Voter Approval Rate</i>		<i>0.3464</i>	<i>0.3996</i>
<i>No New Revenue Total Rate</i>		<i>0.4686</i>	<i>0.4824</i>
<i>Voter Approval Total Tax Rate</i>		<i>0.46755</i>	<i>0.5599</i>

-This budget will raise more total property taxes than last year's budget by (\$69,320), and of that amount (\$103,753) is tax revenue to be raised from new property added to the tax roll this year.

-This budget will raise more revenue from property taxes than last year's budget by an amount of (\$69,320), which is a (5.15%) 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 (\$103,753).



Vision Statement

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

“A Great Place to Live.”

Mission Statement

It is our Mission 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.”

**CITY OF NOLANVILLE, TEXAS
BUDGET
FISCAL YEAR 2021-2022**

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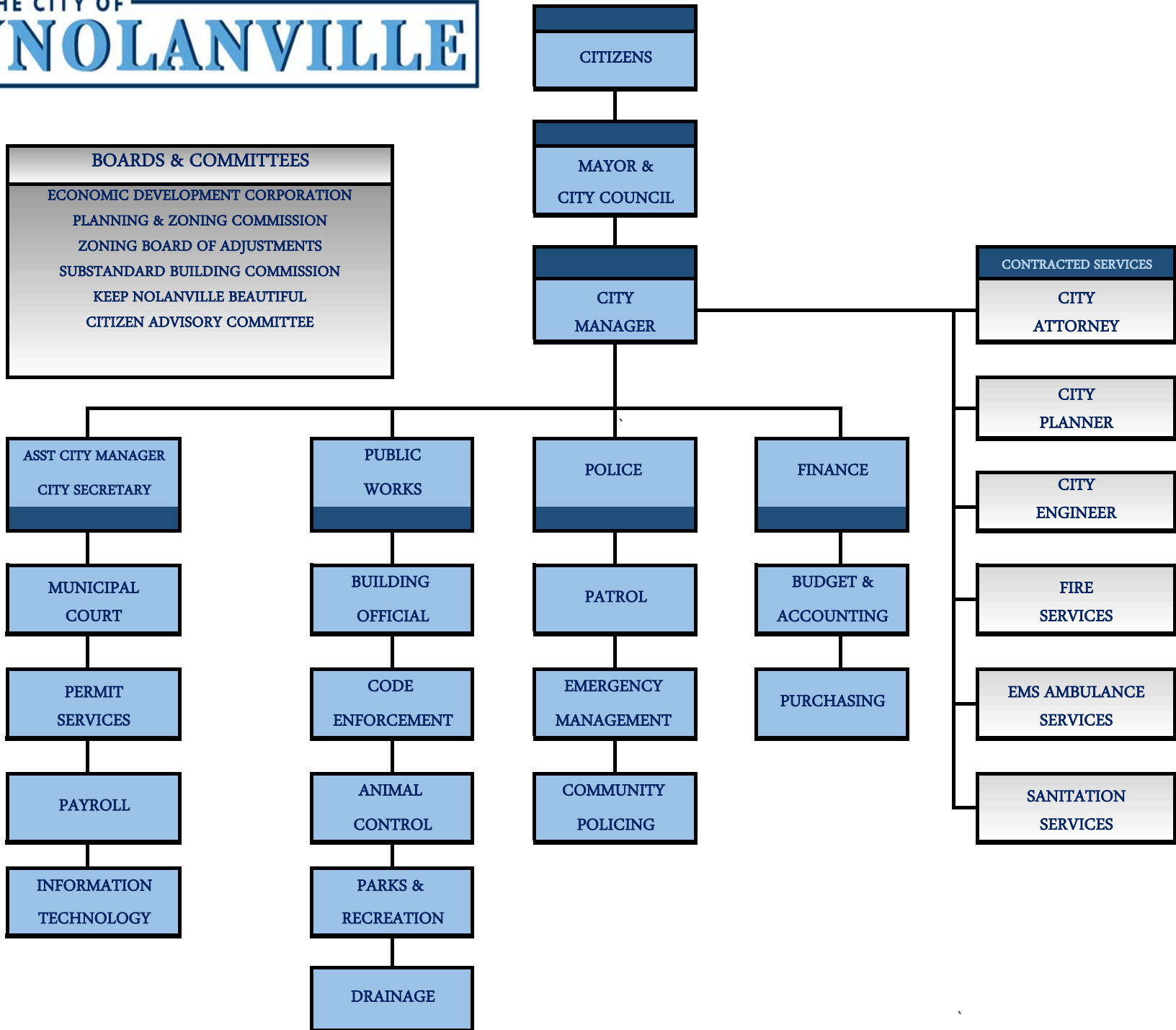
APPENDIX

Budget Ordinance No. F 21-08 #2 A

Tax Rate Ordinance No. F 21-09 B

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BUDGET MESSAGE

Our annual budget results from the combined efforts of the City Council, Management, and Department Heads to allocate the City's financial resources to meet municipal government functions, responsibilities, and goals established by the Nolanville community in its Comprehensive Plan.

The Comprehensive Plan was first drafted in 2015 when Nolanville residents began an ongoing partnership with Texas Target Communities and ENDEAVR program students out of Texas A&M University-College Station. Their goal was to develop a Comprehensive Plan that would document the vision of Nolanville's residents and provide the roadmap to transform the City of Nolanville into "A Great Place to Live."

Today, we are optimistic about creating a new chapter of "smart" tech-based approaches as we embark upon the recently updated 2020 Comprehensive Plan. While the primary goal of the budget is to maintain existing levels, the staff remains focused on adapting capabilities to best serve our rapidly growing community. This year's budget highlights on community resiliency.

The State of Texas underwent two very unique disaster declarations over the last fiscal year: COVID-19 Pandemic and Texas Winter Weather Declarations. Both challenged our ability to provide services in situations with unknown variables. From this experience, it is clear that community outreach is vital to the preparedness of a "Community that Cares."

Budget Highlights

Staffing

The budget includes funding for 25 total City Employees: 21 full-time, 2 part-time and 2 seasonal positions. One additional officer is added to the Police Department and a Planning Coordinator is added to Public Works. The Planning Coordinator supports the Council's desire to improve services in the area of Community Development. A community outreach position is added to the scope of services to focus on community

enrichment and mental health.

Employee benefits were evaluated in detail in preparation for this budget to ensure the best value for the tax payers and best coverage to retain our highly valued employees.

The City's Health Plan is offered through the Texas Municipal League. The authorized vendor was changed from United Healthcare to Blue Cross Blue Shield, this plan has a similar rate but a much lower deductible and out-of-pocket expenses for the employees. The Health Reimbursement Account (HRA) is reinstated for this budget and increased slightly to assist with out-of-pocket expenses such as medication and office visit copayments. Lastly, Texas Municipal Retirement System is increased from a 1:1 match to a 2:1 match, with employee contribution rate of 5%. These measures ensure we retain our talented workforce and encourage long term-financial planning amongst our staff.

Cost of Living Adjustments (COLA) and merit raises were applied at a rate of 7% for all employees. Department supervisors' salaries were increased at the request of the Council after reviewing salary survey information from Texas cities with similar population.

Housing Standards

Healthy neighborhoods protect property values, reduce crime, and enhance the quality of life. The City updated ordinances to improve property maintenance codes by including substandard buildings.

Previous efforts focused on substandard building removal and code enforcement. While those activities continue, primary focus is now on the quality and quantity of affordable housing. The Winter Storm revealed areas where the City can assist residents to withstand the effects of severe cold weather, while also lowering utility bills with simple weatherization tips. Many of these weatherization measures are also effective in lowering the cost of cooling these homes during high summer temperatures. The goals are to improve standards for affordable housing, increase inventory, and reduce the percentage of utility costs to total income (Comprehensive Plan Objective 4.1.2). This budget will enhance our community development outreach to link services to residents. We also intend to use the technology and creativity from the Texas A&M, ENDEAVR project to conduct these operations in a way that improves accessibility.

Additionally, the policy implementation and zone designations for Neighborhood Empowerment and Reinvestment Zones (NEZ) provide an opportunity to develop a

neighborhood without displacing the current residents. This is done by targeting the incentives for new housing construction between \$50,000 and \$150,000. This will encourage infill of vacant lots with housing attainable for the current demographic. This year, Public Works will gain a new Planning Coordinator to implement these housing initiatives.

Public Safety

Public Safety is at a level that meets the demands of the current population, but Nolanville is experiencing an *exponential* growth rate. The City's priority is retaining talented police officers who genuinely care about community policing by providing them with competitive pay, adequate equipment, and ongoing training. Our strategy for growing the department to keep pace with population is to fund at least one additional police officer each year. The department is also allocating resources toward community police officers that will synergize our services by assisting with outreach efforts.

We will prevent crime by knowing our residents and remaining situationally aware of our neighborhoods.

Community Public Health

COVID operations taught the staff that a personal, one-on-one connection, is the most effective method in identifying and assisting people in need. Staff successfully carried out construction in support of COVID testing and vaccination in concert with Central Bell County Fire & Rescue. Our most vulnerable population received assistance with making their first vaccination appointment, coordinating a ride and repeating that process for the second shot at the prescribed time. The pandemic helped us identify areas where we need to expand our services to reach those that need it most.

Community programming is based on needs assessment, not on how or what services are provided at other Cities. Investment in Mental Health assets is a logical approach. This includes individual or group enrichment through sports, classes or resource assistance. This approach will be the basis for decision making and implementation for these types of programs.

Infrastructure

This year we completed two rounds of preservation treatments to the Ridges, Bella Charca and Wayne Drive (6 linear miles). Next year's road maintenance contract will allow for a variety of surface treatments that are ideal for road conditions assessed in the next set of streets. Budget for Street Maintenance Preservation is increased to

keep pace with the additional roads inherited from rapid growth and the engineering required to prepare for grant projects.

The City received \$1.2 million in funding from the Texas Department of Transportation Livability Grant to increase pedestrian and bike safety along Avenue H and Mesquite, leading to Monarch Park. This grant requires a \$300,000 (20%) match from the City. The Council plans to use part of a \$1.5 million bond this budget year to provide that match. Refer to the Capital Infrastructure Plan in this document to review the complete list of projects prioritized with the bond.

The City continues to apply for additional funding through TxDOT to improve roadway infrastructure and minimize the need for long-term debt. TxDOT programmed an additional \$2 million in funding for 2022 for Old Nolanville Road Bridge and walkability along the FM 439 Spur. This budget will fund the engineering needed to make these shovel-ready for the following fiscal year. See "Capital Infrastructure Plan" for additional details.

Quality of Life

City recreation helps reduce criminal mischief from school-aged kids. Supervised sports activities not only provide a physical outlet for their youthful energy but also teach children teamwork and provide healthy competition. The City is actively pursuing recreational outlets through partnerships with agencies such as the Boys & Girls Club and athletic clubs.

The Large Park Grant from Texas Parks & Wildlife (TPW) is completed for Monarch Park. The City received an additional community grant from TPW this year for Restrooms and a Pavilion. Continuous improvement and maintenance of our Monarch Park will always be a priority; however, it is now necessary to shift efforts to other parts of the City for recreation so that greenspace is accessible to all residents. The Parks budget is increased to implement improvements in other areas in the City found in the update of the Comprehensive Plan. These areas will include a Smart Museum/Library, trails, smart parks, place identity and nature-based learning opportunities.

Budget Purpose

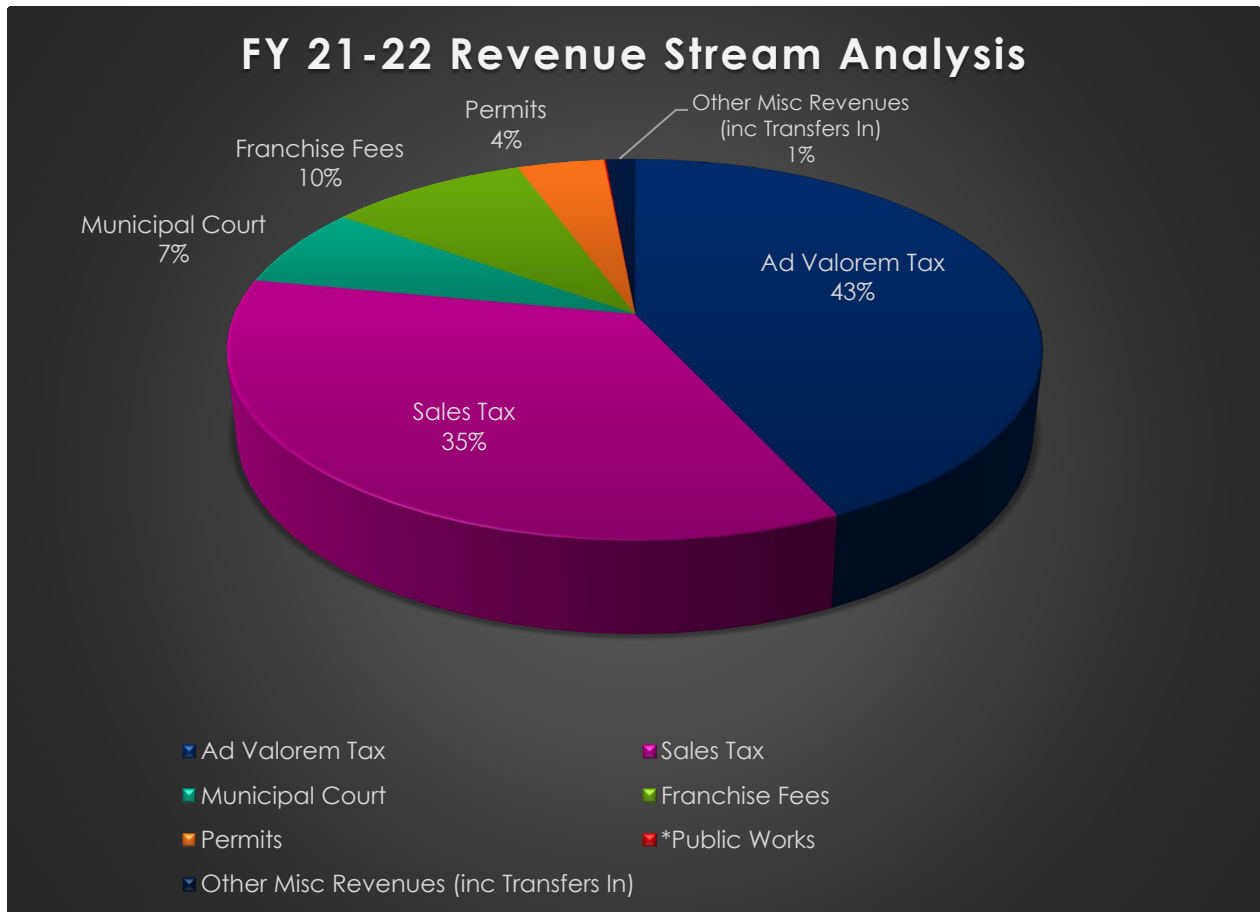
A budget is the translation of the future plans of the City into financial terms. Adopting the budget and the tax rate are two of the most important processes for the City to go through each year. The budget process is designed to give citizens notice and impact of each action. The process also includes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

General Fund Reserve

The General Fund is unassigned spendable fund balance. The General Fund Restricted Reserve today is currently maintained at a balance of \$625,000 which is greater than three months of expenditures for emergencies, unforeseen events, and major economic recessions. The anticipated Unrestricted Reserve Balance at the start of FY 21-22 is forecasted to be \$1,200,000 once the final budget amendment is completed for the current fiscal year. Capital Construction Fund receives \$300,000 from the unrestricted reserve for facilities' improvements. Capital Outlay receives \$150,000 for Public Works equipment.

General Fund Revenues Summary

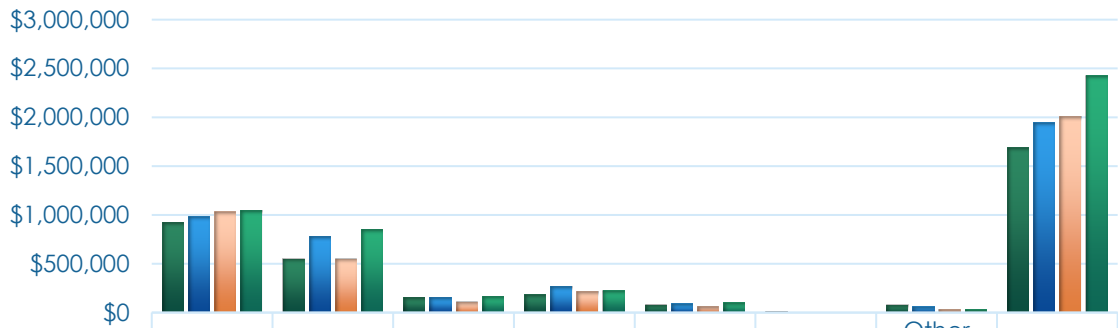
The City's General Fund receives revenue from several sources, with the top three being ad valorem property tax, sales tax, and franchise fees. The graph below forecasts percentage revenues from each category for FY 21-22.



**Public Works is .06%*

The next graph compares actual revenues from the two fiscal years prior to the budgeted amount of the current fiscal year and proposed budget for next fiscal year.

Revenue Stream Analysis by Fiscal Year



	Ad Valorem Tax	Sales Tax	Municipal Court	Franchise Fees	Permits	Charge for Services	Other Misc Revenues (inc Transfers In)	TOTAL REVENUES
■ FY 18-19 (Actual)	\$918,619	\$548,534	\$156,168	\$185,300	\$77,736	\$5,045	\$77,135	\$1,689,478
■ FY 19-20 (Actual)	\$985,000	\$778,958	\$156,156	\$262,978	\$88,132	\$1,950	\$57,500	\$1,944,705
■ Budgeted FY 20-21	\$1,033,634	\$546,868	\$108,000	\$218,929	\$65,000	\$1,951	\$32,000	\$2,006,382
■ Budgeted FY 21-22	\$1,047,563	\$849,232	\$168,000	\$229,129	\$100,000	\$1,950	\$34,000	\$2,429,874

■ FY 18-19 (Actual)
 ■ FY 19-20 (Actual)
 ■ Budgeted FY 20-21
 ■ Budgeted FY 21-22

Property Tax

Ad valorem tax is the largest revenue source in the General Fund. The ad valorem tax rate in Nolanville is comprised of 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.

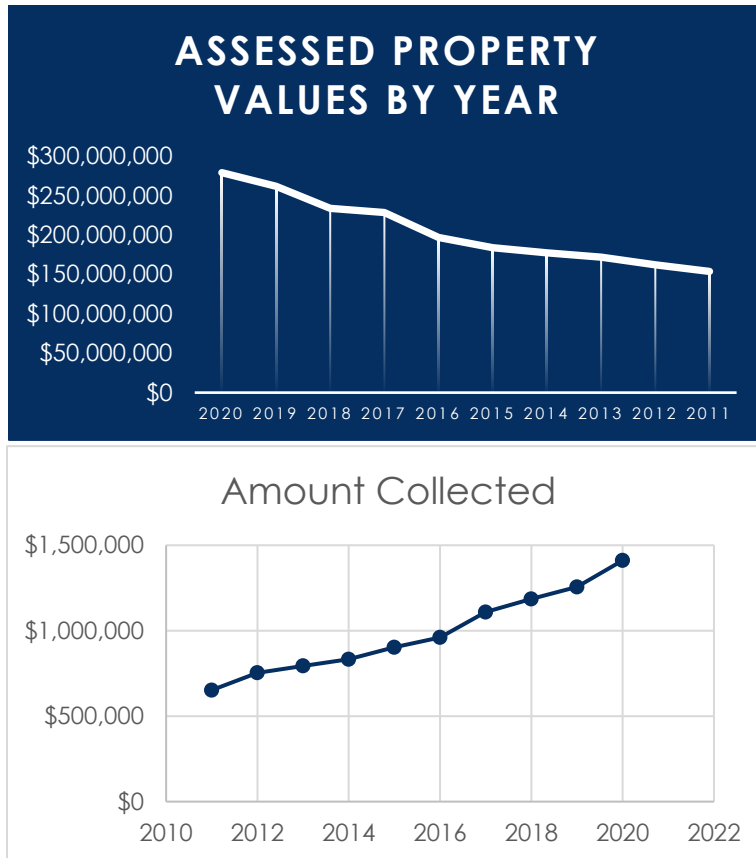
Total taxable value according to the 2021 certified tax roll, as of July 20, 2021, is \$302,501,542. New property and improvements added in 2021 totaled \$29,147,793, with \$5,833,698 exempt from the tax roll, largely due to state required exemptions for disabled veterans. Total exemptions equated grew from \$78,178,401 last year to \$97,303,418.

The total property tax rate is \$.4674. Of the two components, a \$0.3463 tax rate totaling \$1,047,563 is calculated amount for M&O and a \$0.1211 I&S tax rate totaling \$366,329 (96% collection rate). Debt Service Fund is applying \$30,000 towards payments next fiscal year resulting in a lower I&S rate. These two components combine

to make the total property tax rate. The fiscal year 2021-2022 property tax revenue is estimated to be \$1,413,892. The chart below shows collection totals from previous tax years.

PROPERTY VALUE
ANALYSIS

Tax Year	Assessed Value	Percentage Change	Amount Collected	Percentage Collected
2020	\$279,400,363	6.56%	\$1,411,155	96.20%
2019	\$262,191,585	12.03%	\$1,256,099	97.15%
2018	\$234,039,465	2.27%	\$1,185,554	97.29%
2017	\$228,839,002	16.14%	\$1,109,112	97.31%
2016	\$197,044,479	7.08%	\$960,670	97.26%
2015	\$184,014,670	3.63%	\$902,965	97.16%
2014	\$177,576,133	3.15%	\$832,935	97.26%
2013	\$172,153,826	6.06%	\$793,837	97.31%
2012	\$162,322,922	5.44%	\$753,884	97.31%
2011	\$153,943,751	1.57%	\$652,363	97.40%



Sales Tax

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

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

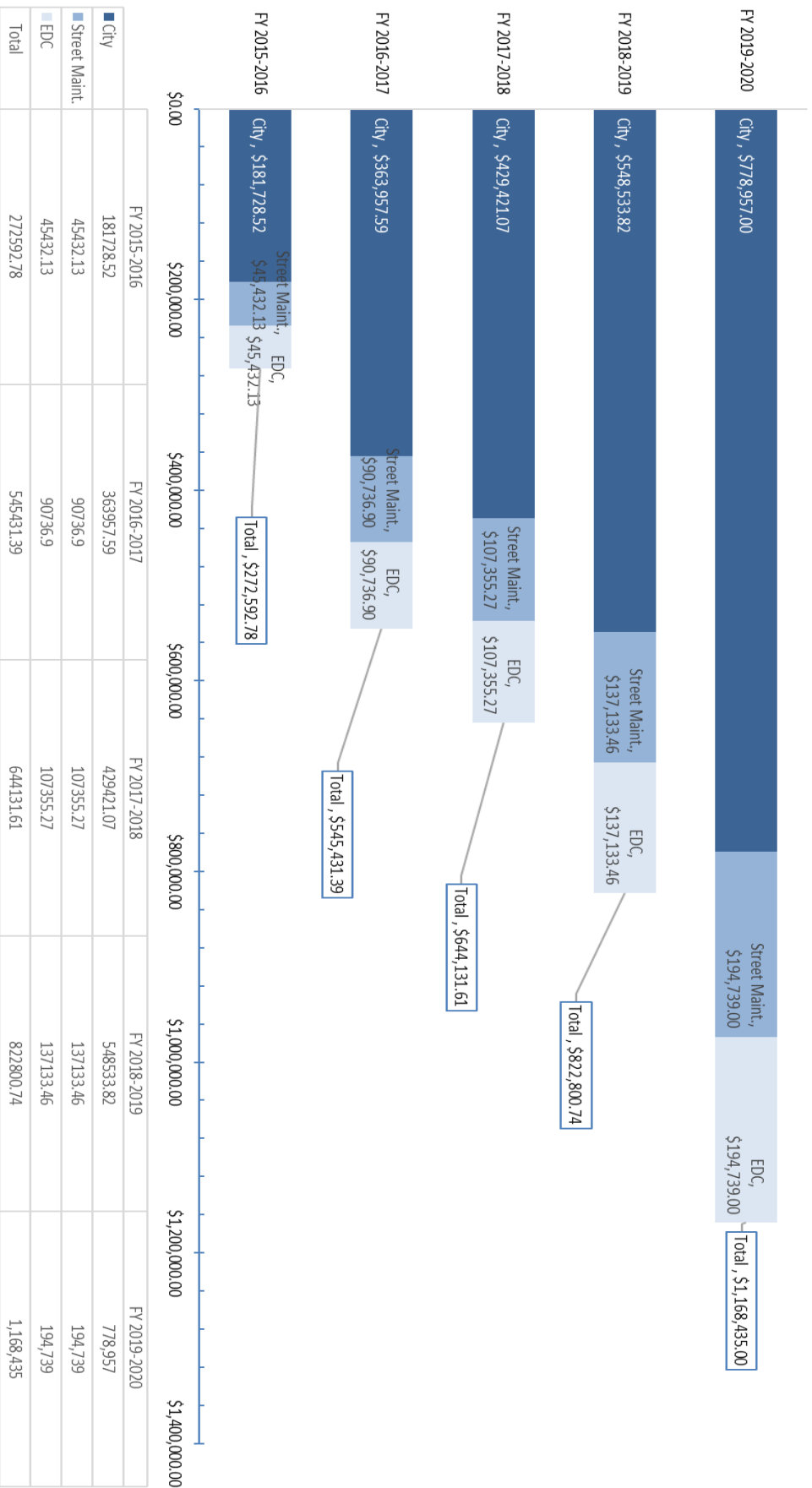
Sales Tax accounts for the second greatest revenue source in the General Fund. Sales tax is difficult to predict because there are many variables that impact the amount. Sales tax revenue increased dramatically in 2017 due to a large annexation that included commercial properties on the periphery of the City. We had another large unforecasted revenue in FY 2018-2019 due to changes in tax requirements for online sales. Fiscal year 2019-2020 amplified our use of product delivery due to COVID-19 restrictions causing us to exceed forecasts. This spilled over into the current fiscal year with an added variable of housing market demand that also caused an increased demand in construction materials.

FY 21-22 budget uses \$849,232 (1% sales tax) as the budgeted number for sales tax revenue for the City's General Ledger. The reserve is healthy enough to absorb a shortfall, if necessary, for short term disruptions in this revenue stream.

Street Maintenance (.25%) Fund uses \$215,000 as projected revenue, while the Economic Development Corporation (.25%) used \$185,000 as a more conservative planning number.

The Chart below summarizes sales tax revenue from 2015-2020.

2015-2020 Sale Tax Revenue - City of Nolanville



■ City
 ■ Street Maint.
 ■ EDC
 ■ Total

Franchise Fees

The third largest revenue source in the General Fund is collected from franchise fees. Franchise fees are collected for the use of the City's rights-of-way by electric, gas, telephone, and other utility companies. The fiscal year 2021-2022 franchise fee revenue is estimated to be \$229,129 which is very close to last year's estimate.

Other Revenues

Other revenue sources include Permits and Municipal Court. Permits are issued prior to 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.

Special Revenue Funds

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

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

The Court Technology Fees requires defendants of convicted misdemeanor offenses in municipal court 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 operate the school crossing guard program.

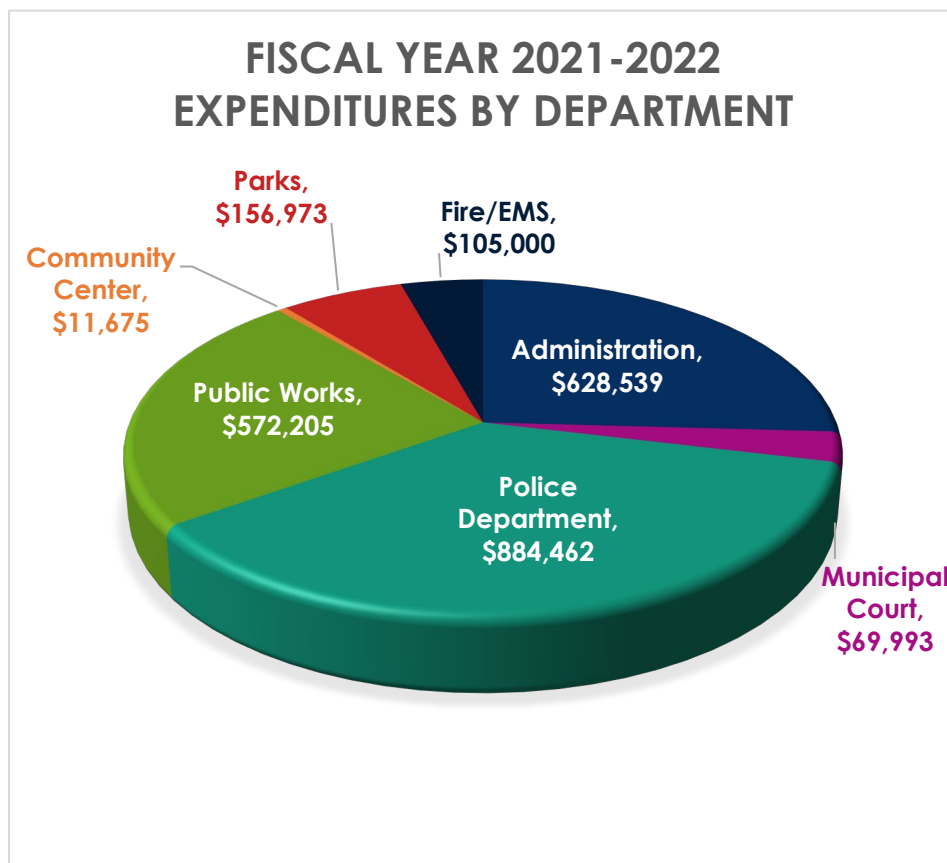
Street Maintenance Fund is a dedicated .25% of city sales tax. These revenues may be spent to repair and maintain existing city streets and sidewalks. This fund must be voted on every four years and is on the ballot again for the November 2021 election.

Economic Development Corporation (EDC) Type B is funded by a .25% sales tax. In general, the funds may be spent on development projects and incentives that create primary jobs and authorized projects. Examples of authorized projects include those related to recreation or community facilities. Note: Economic Development Fund is maintained separate from the General Fund, however; EDC, budget is included in the adoption of the City Budget Ordinance.

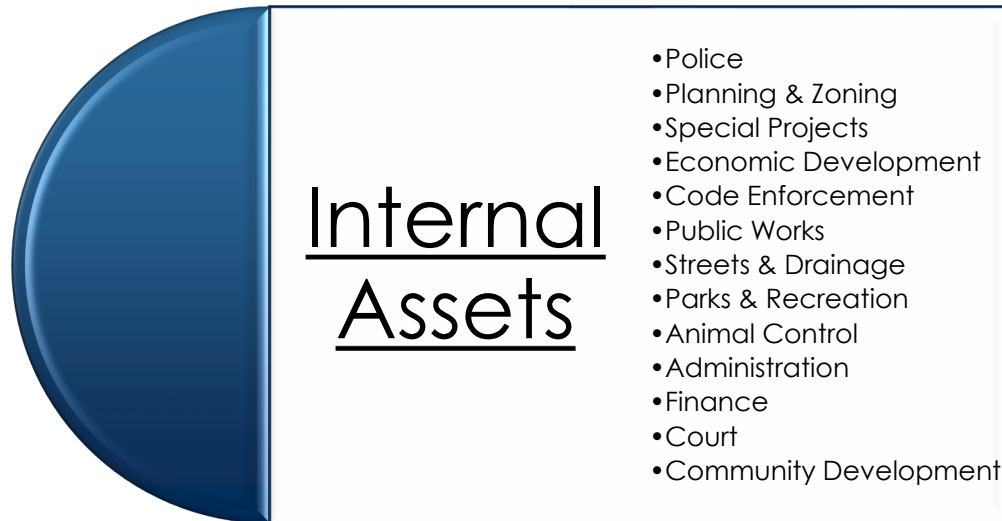
General Fund Expenditures Summary

The Budget includes an increase of \$421,493 in General Fund expenditures from the previous fiscal year. The Budget lists the total General Fund Expenditures at **\$2,427,874**. The most notable increases were in the area of personnel.

The Budget accounts for a City employee salary increase of 7% to cover Cost of Living Allocation (COLA) and provide Step increases for all Staff. The City does 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 also attracts quality talent. This year, Council focused on department supervisors as a target for specific salary adjustments to ensure retention. Salary surveys from Texas Municipal League were used to determine the amount of increase needed to bring salaries in line with other Texas cities of similar size.



DEPARTMENTAL BUDGETS



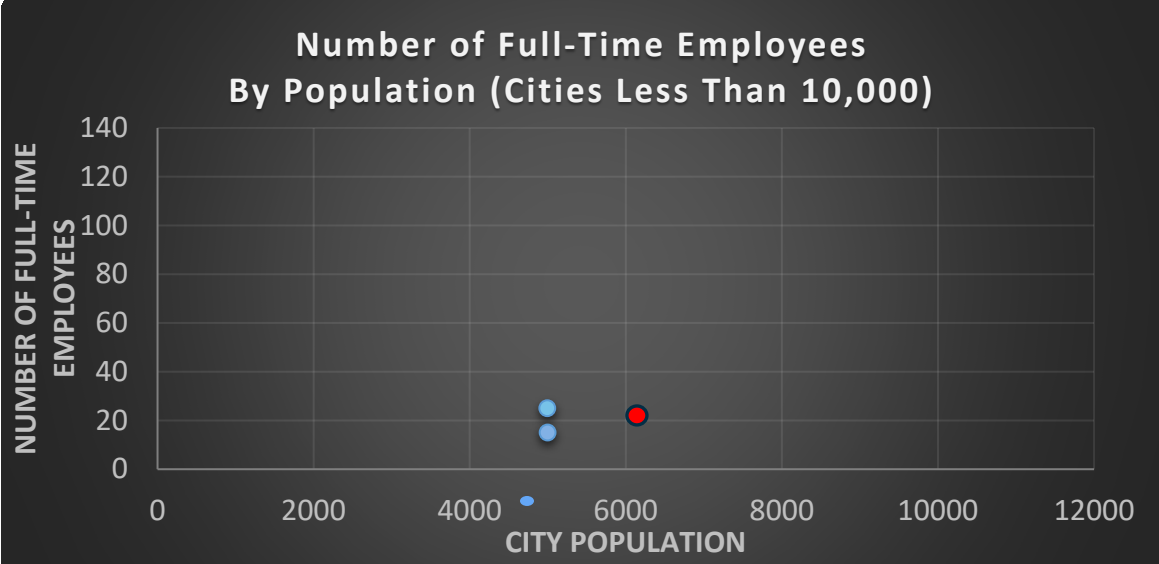
Contract Services

Trash
Emergency Medical Service
Fire
Legal
Planning
Engineer
Construction Inspections
Information Technology

The Municipal Building is located at 101 North 5th Street, Nolanville, Texas 76559. The hours of operation are 8:00AM to 5:00PM, 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. City Email is kescajeda@nolanvilletx.gov.

Nolanville Personnel Overview Data

Personnel	2016-2017	2017-2018	2018-2019	2019-2021	2021-2022
City Manager	1	1	1	1	1
City Secretary	1	1	1	1	1
Finance Director	.5	.5	*	*	*
Admin. Assistant	1	1	1	1	1
Court Clerk	1	1	1	1	1
Police Chief	1	1	1	1	1
Police Admin	0	0	*	1	1
Police Officers	6	7	8	9	10
Public Works Director	1	1	1	1	1
Planning Coordinator					1
Public Works Labor	0	1	1	2	2
Seasonal Labor		*	*	*	*
Building Official			*	*	*
Community Outreach					1
Total Full Time Employees	14.5	15.5	16	18	21



Represents part-time or seasonal positions programmed for < 1000 hours per year. Nolanville comparison to other cities in Texas of similar size. Nolanville is represented by the red circle. Source: 2017 TML Fiscal Conditions Survey; <https://www.tml.org/surveys#fiscal>

ADMINISTRATION

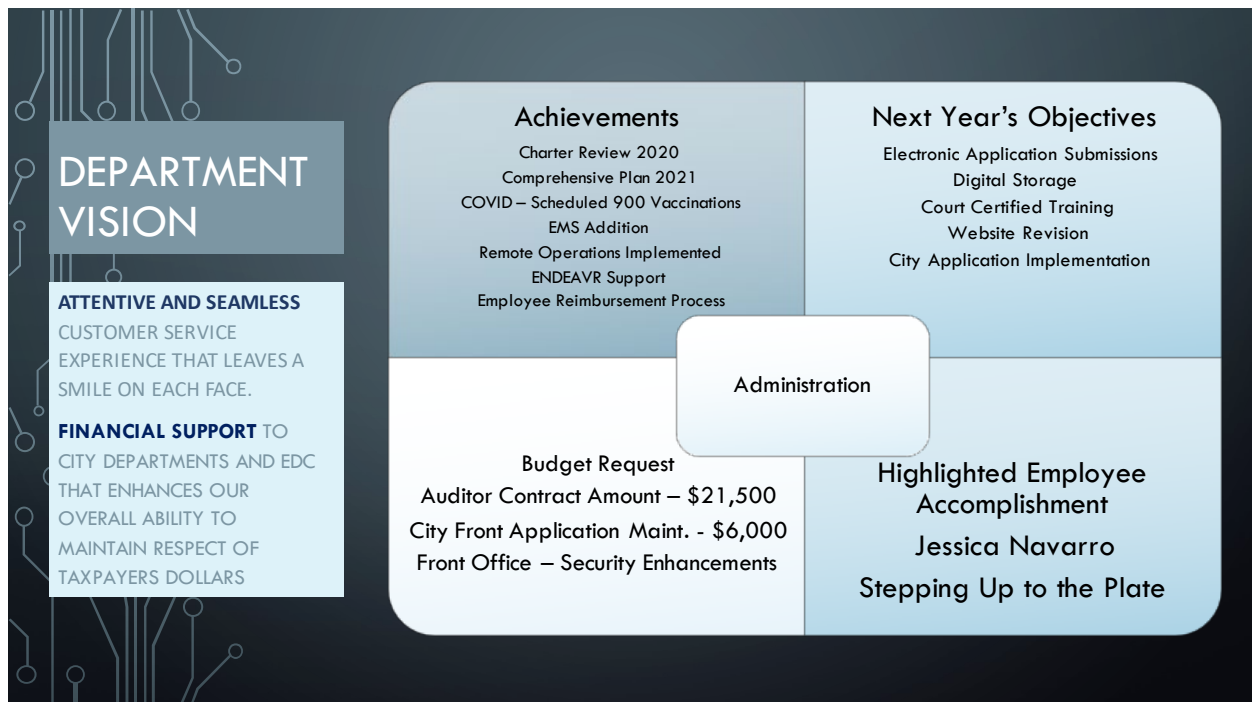
Department Description

The Administration Department of the City of Nolanville is made up of the City Manager, City Secretary, Finance Director, and an Administrative Assistant. The department adds a position for Community Outreach. This budget accounts for their salaries as well as all employee health insurance and liability insurance for the City. It includes Professional Services such as City Planning, Engineering, Building Inspections and Legal.

Expenditures

Expenditure changes include the addition of a Community Outreach position. This position is especially important to continue work with Texas A&M, ENDEAVR program, crisis intervention and resource assistance. We are optimistic that this staff member will be able to bridge community development with community policing efforts. Professional Services and Information Technology were adjusted to fund existing contracts for auditor services and a City smart phone application.

Below is a snap shot of department vision and objectives for next year.



Department Highlight Administration & ENDEAVR



Administration Department took on the role of Community Development.

Crystal Briggs, City Secretary (shown on the left), Councilmember Joan Hinshaw, Irene Andrews and Mary Pena personally scheduled vaccinations for our most vulnerable population. This involved driving from house to house on the weekends to schedule appointments and arrange for transport to sites with the ENDEAVR service.

Alexis Suarez and Amanda Downs are ENDEAVR employees initiating the Community Outreach efforts.

They also administered rapid COVID test for essential personnel and provided registration during vaccinations

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 Municipal Court Personnel Expenditures will provide for Judges' compensation under Professional Services instead of Personnel Expenditures. We embrace Nolanville's new Court of Record status with the contracting of new presiding and alternate judges. In addition to the Court Clerk achieving certification, we recognize the need for operational adjustment related to COVID-19, especially as it provides for virtual training for court pre-trial and trial processes.

POLICE DEPARTMENT

Department Description

Under the City Charter, the Police Department is charged to preserve the peace, protect life and property, and enforce 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.

Expenditures

The Department’s biggest improvement last year was electronic citation implementation. This increased the efficiency and accuracy of citations and eliminated redundant data entry for the court. The department also developed specialized roles and increased responsibility for police officers which improved the retention rate. One such example includes the department’s pilot canine program with a single use drug canine. This program assists officers in the removal of drugs that are in our City or traveling through our City. Another example of specialization is in the area of Code Enforcement. This was a highlight for the City as it provided a mechanism for teamwork across each one of the City’s departments.

Last year’s Capital Outlay for the department was planned for a dedicated and secured parking area for patrol vehicles that will include a covered carport. The plan changed due to the status of the fleet. Two vehicles that were rendered unserviceable were replaced with two used vehicles.

Improvements to City Hall, including the parking area, are placed on the target for this year. The shade structure and parking area will increase the life of the electronics in the vehicles and create a safer environment for the police officers when they enter and leave the vehicles. Solar power mounted on the canopy, with back-up generation for the Emergency Operations Center (EOC), will also be considered with the bid.

DEPARTMENT VISION

21ST CENTURY MODERN POLICING THAT MAKES NOLANVILLE THE SAFEST SMALL TOWN IN TEXAS.



Police Department

Achievements

- RU OK Program
- Obtained \$124,000 +in grants
- COVID-19 Test & Vaccination Operations
- Enhancement of office/mobile computer
- Implementation of K-9 program
- Systematic Code Enforcement
- Start of a Criminal Investigation Division
- License Plate Reader

Next Year's Objectives

- Become 85% paper free
- Increase K-9 program by implementing a tracking K-9
- Additional grant submissions
- Building enhancement
- Increase surveillance technology

Budget Request

- One Police Officer
- Parking Lot & Security Enhancements

Highlighted Employee Accomplishment

- Cpl. Geddis & Court Clerk Misha Johnson
- Cross department collaboration for citizen contacts.

PUBLIC WORKS

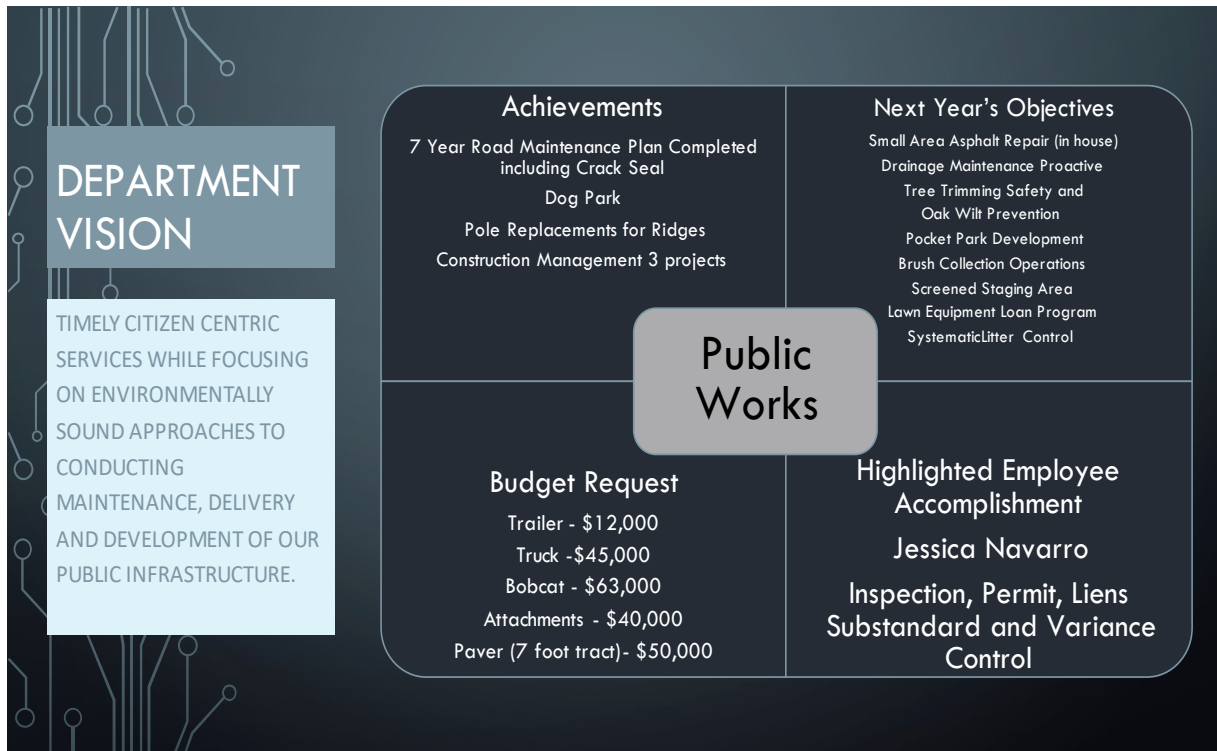
Department Description

The Public Works Department is comprised of several functions including: Code Enforcement, Animal Services, Building Compliance, Storm Water Drainage, Permitting, Streets, and Parks & Recreation. Public Works also has the responsibility for street repairs, cleaning storm drains, mowing City property, and maintaining city street signs. It is Public Works' goal 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.

Expenditures

The Public Works expenditures are primarily dedicated to the continued implementation of the 7-year Road Maintenance Plan. A copy can be viewed on the City website under "Stay Current."

The Public works Department is largely responsible for the implementation of park and Sims Community Center improvements. This FY, the department adds a Planning Coordinator to assist with required administrative actions to include Planning & Zoning and Zoning Board of Adjustments. Over time, the responsibilities of this position will grow as the increased construction activities require.

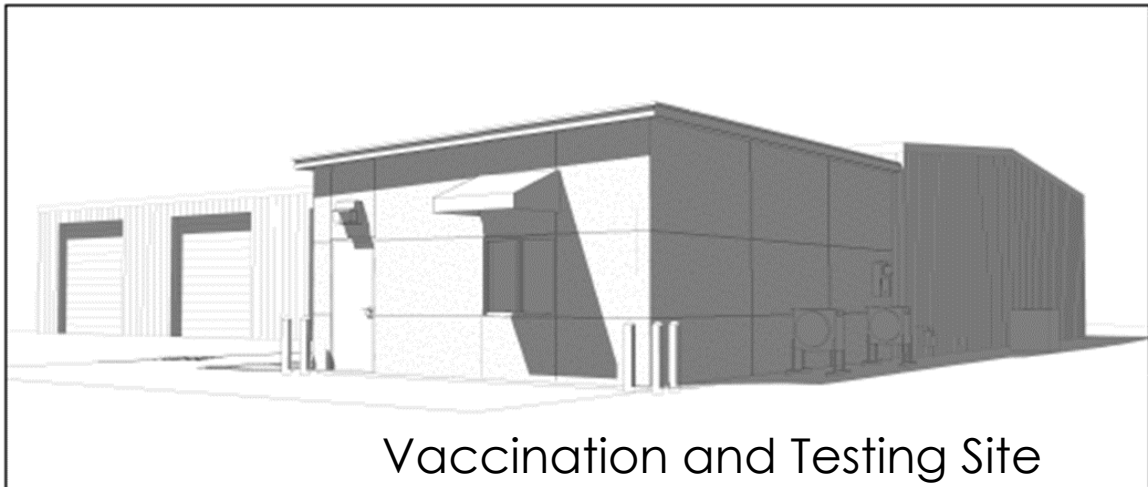


Fire and EMS Contractual Services

Contract Description

Contractual agreements are made for Fire and Emergency Medical Services for Citywide coverage.

Fire protection services were contracted for with Central Bell County Fire and Rescue Volunteer Fire Department in the amount of \$45,000. There is not a planned increase in the contracted amount for this fiscal year. An agreement was executed last year that enabled the expansion of a testing and vaccination site at Central Bell using COVID Care Act Funding.



Did you know that over 6,000 tests and 1000 vaccination were given at Central Bell County Fire and Rescue as of July 31, 2021?

The City's Ambulance service contract was renewed with Acadian Ambulance Service in the amount of \$60,000, which is a \$10,000 increase from the last contracted amount. The term of the contract is five years.

SCHEDULE OF CAPITAL OUTLAYS

Capital outlay items are expenditures for fixed assets such as equipment, infrastructure improvements (building) and vehicles that are funded from the operating budget. These items generally have a life expectancy of up to 10 years or are greater than \$5,000.

The following table is used to anticipate expenditures by department.

Department	2017-2018	2018-2019	2019-2020	2020-2021	Projected
Facilities					
City Hall*	\$0	\$10,000	\$10,000	\$0	\$400,000
Community Centers**	\$4,505		\$10,000	\$10,000	\$950,000
Information Technology					
Server		\$18,000			
Security Cameras					
Multi-Media Requirements			\$16,000		
City Application 311				\$12,000	
Administration					
Furniture & Equip.			\$2,000		
Administrative Vehicle			\$14,000		
Municipal Court					
Security Improvements				\$40,000	
Police Department					
Automobile Cameras	\$6,000	\$12,000			
Equipped Police Vehicles	\$40,000	\$45,000	\$65,000	\$40,000	\$65,000
Weather Siren					
Radars		\$5,000			
Public Works					
Mower/ATV	\$6,000		\$5,000		
Truck		\$45,000			\$48,000
Wood Chipper***				\$40,000	
Dump Trailer				\$12,000	
Bobcat/road repair accessories					\$150,000
Parks					
Grant Matching Funds & Equip	\$120,000	\$140,000	\$140,000	\$240,000	\$350,000
Total	\$176,505	\$275,000	\$262,000	\$394,000	\$1,963,000

*City Hall
** Grant Funding
***Budget Amendment FY 2021

Police Parking and Renovation
American Rescue Funding 2021

General Fund Debt Services

The City’s outstanding indebtedness will be **\$ 2,880,701** as of October 1, 2021. 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 21-22 is \$0.1211 per \$100 of assessed valuation.

In September of 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 Council approved a Tax Note with a rate of 2.07% from BBT in March of 2017 to complete several road repairs and drainage issues. Council approved bond financing in July 2020 for \$1,500,000 at 1.68% for 15 years (Callable) for Capital Infrastructure Improvements.

SCHEDULE OF OUTSTANDING DEBT

CITY OF NOLANVILLE

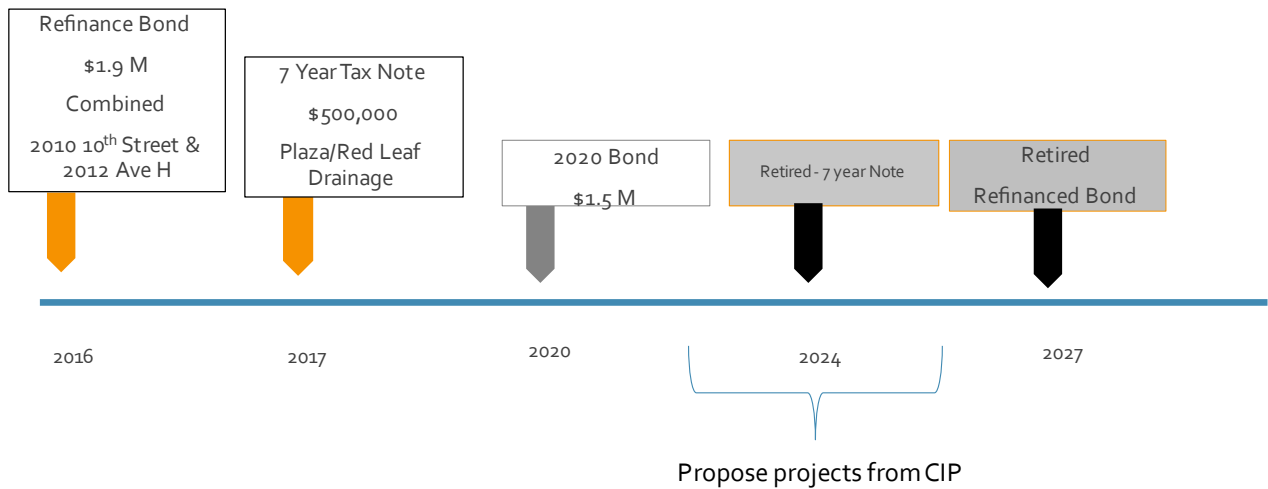
2021-2022 TAX YEAR

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	\$19,808	\$204,808
Tax Note (7 Year) Series 2017, BBT	\$75,000	\$3,881	\$78,881
General Obligation 2020, Chase	90,000	22,875	112,875

TOTAL FY 2021-22 Payment: \$396,564

Payment FY 20-21: \$397,736; Payment FY 19-20: \$282,868

Debt Service



CAPITAL IMPROVEMENTS PLAN (CIP)

The Capital Improvements Plan (CIP) address Nolanville’s long-term needs in the form of street repairs, drainage improvements, parks, 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.

Street & Drainage Improvements

Major infrastructure improvements are accomplished using different sources of funding. The Street Maintenance Fund, funded by a 1/4% sales tax, has an anticipated revenue of \$236,000 for FY 2020-2021. The vote to approve this tax for an additional four years was successful in November 2017 and will be on the ballot again in 2021.

Grants from Killeen Temple Metropolitan Planning Organization (KTMPO) and the Texas Department of Transportation (TxDOT) are another source of funding. A call for projects occurs every 2-3 years.

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 detailed opinion of probable cost (OPC). A combination of these resources are being used to fund the engineering for the “Nolanville Park Connectivity Project.”

Certificate of Obligation (COO) 2020, \$1,500,000:

Nolanville Park Connectivity Project

The City received 1.25 million dollars in Category 7 grant funding from the Killeen Temple Metropolitan Planning Organization to improve safety along Avenue H and Mesquite Street, called the “Nolanville Park Connectivity Project.” The scope for the project consists of complete streets to improve bicycle & pedestrian safety from 10th Street, along Avenue H and Mesquite Street, to Monarch Park. The project requires the City to fund 20% of construction (\$300,000) and all of the preliminary engineering. The Street Maintenance Funds for FY 20 & FY 21 are earmarked to complete the engineering for this project. The COO will fund the City Construction Match and Reconstruction of the remainder of Avenue H from Mesquite to Jackrabbit.

The Woodlands (formerly The Plaza) & Neighborhood Empowerment Zone (NEZ)

Improvements to the Woodlands continue in phases with priority given to the roads experiencing the most degradation. Planned drainage improvements are anticipated to extend the life expectancy of the roads. There may be opportunities to combine improvements with other construction mobilization to reduce overall cost.

Reconstruction cost for one side street is approximately \$123,000 plus engineering. In priority as listed, the next streets for repair include East Ash, East Birch, both sides of Cedar, East Dogwood, East Fir and East Pine. Bid documents will add alternates to provide temporary repairs for those streets that cannot be funded through the COO. Sales tax allocated for street maintenance will be used to incrementally reconstruct the remaining streets.

The City worked with WCID #3 to submit a successful grant application to Community Development Block Grant (CDBG) that funds the waste water replacement lines for the northern half of the Woodlands. The replacement can happen as early as 2022. Subsequent applications will focus on water line replacements in this area.

Neighborhood Empowerment and Reinvestment designation of this area were implemented to encourage infill of vacant lots with affordable housing. The American Rescue Act Funding may be a provision to fund initiatives to improve health and safety as well as affordability by encouraging cost-saving home repairs to existing mobile homes.

Drainage & Facility Improvements

Engineering for Bridge Repairs and East/West Drainage Channels are in progress, as well as facility improvements to the municipal building to increase security and improve energy efficiency.

Future Transportation Projects

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

1. Old Nolanville Road and Bridge to Highway 190/Interstate 14 (80% funded by KTMPO/TXDOT for 2022).
2. Spur FM 439 Multi-use trail from North Main Street to South Main Street along Spur (80% funded by KTMPO/TXDOT for 2022).
3. Roadway Connection between Warrior's Path and FM 439.
4. Class II Bicycle Lanes (shoulders for emergencies) on Pleasant Hill.
5. Private Road at Jackrabbit for Truck Traffic Route to FM 439.

Transportation Capital projects that may be considered for future bond issue included in a combined infrastructure improvement package are:

1. Match requirements for funded transportation projects.
2. Quiet zone requirements for railroad crossings at Jackrabbit, 5th Street and Pleasant Hill. These priorities would improve the safety by leveling tracks and widening roads as needed.
3. Drainage improvements as recommended by the Regional Flood Plain Study.
4. Trail construction.
5. Extension from Warrior's Path to Interstate 14.

Reference Capital Infrastructure Chart and Killeen Temple Metropolitan Transportation Plan (KTMPO) for a complete list of submitted projects.

Nolanville Greenways

Phase II of City Park Improvement received grant funding for \$321,000 (50% City match required). The Basketball/Volleyball Court was the first element installed January 2019. The Multi-use field and ADA trails were completed in March 2020. A \$30,000 grant called “Meet Me at the Park” was received from Disney Corporation for assistance with funding ADA accessible trails. The remaining elements were completed this year and include Fitness Stations, Solar Lighting and a Dog Park.

The City is now working on the Community Park Grant from Texas Parks and Wildlife (TPW) to add bathrooms and a pavilion for Monarch Park. The Parks capital equipment budget was raised to provide for the 50% match, total project amount is \$350,000.

Our next recreational grant applications will center on trail improvements along Wildwood Estates and Nolan Creek. Applications for this are due in February each year; preliminary engineering and application administration will be necessary in order to compete engineering for these elements and land acquisition.

Facilities

The City maintains a repurposed school building as the location for municipal operations. Since 2015, incremental improvements were made such as AC replacement, room by room renovations and roof repairs. Engineering was completed for the expansion of the Police Parking Lot for capacity and security. Other elements to the plan include window replacement, awnings and mortar repair. This year, those plans will be executed using capital outlay earmarked from reserve funds.

JW Sims Community Center will receive a much-needed renovation and expansion with help from the American Rescue Act Funding. This will provide additional space for future social distancing requirements, resource library and other community enrichment components. Design of expansion will also keep emergency shelter needs in mind, as well as demonstrating sustainable building practices. Ideally, the Municipal Court will be relocated to Municipal Building in order to provide more programming space for community outreach. Fifty percent of \$1,280,000 million project is anticipated in August 2021, with the remainder issued the following year. Funds must be allocated by 2024.

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 Center could be programmed into community outreach. A provision for funding is not yet identified, but special focus on opportunities will continue.

CIP Provision Summary

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 an earmark for unforecasted revenue into the Capital Construction Fund. This will provide sound estimates for planning construction funding and reduce the amount of debt service required for the improvement package.

Provisions for park, recreation facilities and trail capital improvements are budgeted annually in the Maintenance & Operations line for the Park and prioritized in accordance with the City's Comprehensive Plan.

Capital Infrastructure Project Chart:

Project Description	Engineering	Construction	TOTAL	Provision	Construction Year	BUDGET
						2021/2022
Master Park Plan	60,000	640,000	\$700,000	TPW 50% Match	18-21	Completed
Community Park Grant (Restrooms)		350,000	\$350,000	TPW 50% M&O	2022	\$175,000
Park Connectivity N40-04	250,000	1,558,802	\$1,808,802	Category 9 & Bond	2021	
ONR Bridge to Main Street N40-03	328,460	1,705,000	\$2,033,460	Category 7 & M&O	2022	\$135,000
Spur Improvements N40-05	168,441	642,700	\$811,141	Category 9 & M&O	2022	\$71,000
Woodland Street Improvements	175,000	1,600,000	\$1,775,000	Unfunded	Multi-year	TBD
Warrior's Path N40-07		5,703,255	\$5,703,255	Category 7	TBD	
Warrior's Path II N40-08		8,000,000	\$8,000,000	Unfunded	TBD	
Railroad Safety & QZ N40-06		500,000	\$500,000	Category 7	Multi-year	
Pleasant Hill Class II Lane N40-09			\$765,000	Unfunded	TBD	
Wildwood Trail N40-13	50,000	400,000	\$450,000	Category 9 & TPW	TBD	
Nolan Creek Trail N40-11			\$0	Category 9 & TPW	TBD	
Jackrabbit Class II Lane N4012			\$0	Unfunded	TBD	
TBD- To Be Determined, TPW- Texas Parks & Wildlife, CDBG- Community Development Block Grant						
NXX-XX denotes a project listed in the Killen Temple Metropolitan Planning Organization (KTMP O) - Metropolitan Transportation Plan (MTP)						
Bond 2020 Fund Project	Engineering	Construction	TOTAL	Comments		
Avenue H N 40-04 Phase I (Grant)		300,000	\$300,000	Contract let in August 2021		
Avenue H Phase II (Mesquite to Jackrabbit)	37,900	533,061	\$570,961	(Emergency Bridge Repairs Included)		
Woodland (Ash, Birch, Cedar)	109,150	628,980	\$738,130	Six (6) roads- East and West Sides, each (1) road is approx = 123,000		
Bridge Old Nolanville Road		33,600	\$33,600			
Channel Improvements		18,000	\$18,000	Use improvements as part of match towards TCEQ Grant		
Project Total			\$1,660,691	Final costs at the completion of Ave H construction will the number of residential streets that can be reconstructed.		
Bond Total			\$1,500,000			
American Rescue 2021						
	Professional Service	Construction	TOTAL	Comments		
Community Center Renovation		1,000,000	\$1,000,000			
City W/FI	37,000	150,000	\$187,000			
Community Development	55,000	0	\$55,000	Mental Health Professional		
Reimbursable Expenses	38,000		\$38,000	COVID Activities between Dec 31, 2021 and Jun 30, 2021		
Project Total			\$1,280,000			
Bond Total			\$1,280,000			

Ad Valorem Taxes Analysis				
ESTIMATE OF AD VALOREM TAX REVENUE				
AND PROPOSED DISTRIBUTION OF COLLECTIONS				
Taxable Assessed Valuation			\$	302,501,542
Proposed Tax Rate of \$100 Valuation			\$	0.4674
Non-Freeze Tax Levy			\$	1,413,892
Freeze Tax Levy			\$	137,320
Total Tax Levy			\$	1,551,212
Estimated Percent of Collections				100%
Estimated Funds from Tax Levy			\$	1,551,212
PROPOSED DISTRIBUTION OF ALL TAX COLLECTIONS				
	% of Total	Tax Rate		Collections
General Fund	74.09%	\$ 0.3463		1,149,304
Debt Service Fund	25.91%	\$ 0.1211		401,908
Total	1.0000	\$ 0.4674		1,551,212
COMPARISON OF PREVIOUS YEARS TAX RATES				
Tax Year	General Fund	Debt Service		Total
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
PROPERTY VALUE ANALYSIS				
Tax Year	Assessed Value	Percentage Change	Amount Collected	Percentage Collected
2020	\$279,400,363	6.56%	\$1,411,155	96.20%
2019	\$262,191,585	12.03%	\$1,256,099	97.15%
2018	\$234,039,465	2.27%	\$1,185,554	97.29%
2017	\$228,839,002	16.14%	\$1,109,112	97.31%
2016	\$197,044,479	7.08%	\$960,670	97.26%
2015	\$184,014,670	3.63%	\$902,965	97.16%
2014	\$177,576,133	3.15%	\$832,935	97.26%
2013	\$172,153,826	6.06%	\$793,837	97.31%
2012	\$162,322,922	5.44%	\$753,884	97.31%
2011	\$153,943,751	1.57%	\$652,363	97.40%

CITY OF NOLANVILLE
Proposed Annual Budget
Fiscal Year 2021 - 2022

	<u>FY 20-21</u> <u>BUDGET</u>	<u>FY 21-22</u> <u>BUDGET</u>
<u>GENERAL FUND</u>		
REVENUES		
Ad Valorem Tax	1,033,634	1,047,563
Sales Tax	546,868	849,232
Municipal Court	108,000	168,000
Franchise Fees	211,300	222,500
Permits	72,629	106,629
Public Works	1,250	1,250
Other Misc Revenues (including: Transfers In)	32,700	32,700
TOTAL REVENUES	2,006,381	2,427,874
EXPENDITURES		
<u>ADMINISTRATION</u>		
Personnel	324,426	400,139
Supplies/Contracted Services	205,700	228,400
Capital Outlay	0	0
Total Administration	530,126	628,539
<u>MUNICIPAL COURT</u>		
Personnel	39,624	43,223
Supplies/Contracted Services	26,770	26,770
Capital Outlay	0	0
Total Municipal Court	66,394	69,993
<u>POLICE DEPARTMENT</u>		
Personnel	620,836	731,862
Supplies/Contracted Services	80,500	87,600
Capital Outlay	65,000	65,000
Total Police Department	766,336	884,462
<u>EMERGENCY SERVICES</u>		
Fire Services	45,000	45,000
Ambulance Services	50,000	60,000
Total Emergency Services	95,000	105,000
<u>PUBLIC WORKS</u>		
Personnel	167,066	239,394
Supplies/Contracted Services	281,811	332,811
Capital Outlay	0	0
Total Public Works	448,877	572,205
<u>COMMUNITY CENTER</u>		
Supplies/Contracted Services	9,175	11,675
Capital Outlay	0	0
Total Community Center	9,175	11,675

PARKS

Supplies/Contracted Services	17,166	16,973
Capital Outlay	73,500	140,000
Total Parks	<u>90,473</u>	<u>156,973</u>
TOTAL EXPENDITURES	2,006,381	2,427,873
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>
BEGINNING FUND BALANCE (Estimated)	1,085,000	1,850,000
ENDING FUND BALANCE (Estimated)	<u><u>1,627,574</u></u>	<u><u>1,450,000</u></u>

SPECIAL FUNDS	FY 20-21 BUDGET	FY 21-22 BUDGET	ESTIMATED END FY 20-21 START BALANCE
DEBT SERVICE FUND			
REVENUES	402,037	400,887	40,000
EXPENDITURES	402,037	400,887	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	
COURT SECURITY FUND			
REVENUES	2,000	4,000	0
EXPENDITURES	25,000	0	
REVENUES OVER/(UNDER) EXPENDITURES	<u>-23,000</u>	<u>4,000</u>	
COURT TECHNOLOGY FUND			
REVENUES	4,000	4,000	9,701
EXPENDITURES	8,500	4,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>-4,500</u>	<u>0</u>	
CROSSING GUARD FUND			
REVENUES	200	5,000	0
EXPENDITURES	0	5,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>200</u>	<u>0</u>	
STREET MAINTENANCE FUND			
REVENUES	142,000	215,000	0
EXPENDITURES	142,000	215,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	

SPECIAL FUNDS	FY 20-21 BUDGET	FY 21-22 BUDGET	ESTIMATED END FY 20-21 START BALANCE
GRANTS FUNDS - REOCCURING			
REVENUES	73,500	1,375,000	0
EXPENDITURES	143,500	1,375,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>(70,000)</u>	<u>-</u>	
CAPITAL OUTLAY PROJECTS			
REVENUES	0	0	0
TRANSFER IN	0	150,000	
EXPENDITURES	0	150,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	
CAPITAL CONSTRUCTION FUND (BOND)			
REVENUE (BOND)	1,487,080	0	900,000
TRANSFER IN		300,000	
EXPENDITURES	1,487,080	1,200,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>-900,000</u>	
GRANTS - SPECIAL*			
REVENUES	0	640,000	640,000
EXPENDITURES	0	1,280,000	
REVENUES OVER/(UNDER) EXPENDITURES	<u>0</u>	<u>-640,000</u>	

*Line Item Budget reflects actual grants received for FY 20-21

100-GENERAL FUND
 REVENUES

	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	APPROVED BUDGET
<u>Taxes</u>					
100-4100 Property Tax - Current	902,013	970,297	1,033,634	991,511	1,047,563
100-4110 Property Tax - Delinquent	16,606	14,039	0	8,224	0
100-4115 Sales Tax	548,534	778,958	543,268	677,842	849,232
100-4120 Mixed Beverage Tax	3,422	641	3,600	0	0
100-4130 Business Personal Property Tax	216	117	0	168	0
TOTAL Taxes	1,470,792	1,764,051	1,580,502	1,677,745	1,896,795
<u>Licenses & Permits</u>					
100-4200 Franchise Fees, Other	2,129	12,054	2,500	11,708	2,500
100-4201 FF, Cable	42,724	42,542	30,000	32,029	40,000
100-4202 FF, Telephone	9,126	2,596	2,800	887	0
100-4203 FF, Electric	108,813	102,549	100,000	91,020	100,000
100-4204 FF, Gas	12,888	11,599	12,000	12,388	12,000
100-4205 FF, Trash	64,767	78,683	64,000	57,515	68,000
100-4231 Business Licenses	8,684	7,380	6,629	6,694	6,629
100-4232 Contractor Licenses	300	334	500	0	0
100-4260 Permits	0	4,850	500	0	0
100-4261 Garage Sale Permit	535	390	0	440	0
100-4262 Building Permits	77,736	88,132	65,000	126,355	100,000
TOTAL Licenses & Permits	327,702	351,110	283,929	339,034	329,129
<u>Intergovernmental</u>					
<u>Charges for Services</u>					
100-4400 Copy, Fax, & Notary	331	135	301	168	300
100-4405 Open Records Requests	120	14	0	0	0
100-4420 Community Center Rental	3,685	1,085	1,400	1,310	1,400
100-4425 Animal Control Fees	310	0	250	75	250
100-4430 Police Reports	599	958	0	1,317	0
TOTAL Charges for Services	5,045	2,192	1,951	2,870	1,950
<u>Fines & Forfeitures</u>					
100-4500 Court Costs Fees & Charges	28,353	29,776	18,000	27,692	18,000
100-4505 Judicial Efficiency Fees	304	194	0	89	0
100-4510 Fines & Forfeitures: Court	127,260	125,986	90,000	165,802	150,000
100-4515 Warrant Fees	250	200	0	50	0
TOTAL Fines & Forfeitures	156,168	156,156	108,000	193,633	168,000
<u>Investment Income</u>					
100-4600 Investment Income	41,068	21,114	12,000	2,059	12,000
100-4610 Real Estate Rentals	13,525	12,322	12,000	13,274	12,000
TOTAL Investment Income	54,593	33,436	24,000	15,333	24,000

100-GENERAL FUND
 REVENUES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Contributions/Donations</u>					
100-4710 Donations: Police	100	0	0	0	0
100-4720 Donations: Park	20	0	0	0	0
100-4730 Donations: Public Works	349	0	0	0	0
TOTAL Contributions/Donations	469	0	0	0	0
<u>Miscellaneous</u>					
100-4800 Other Inome	14,343	15,194	0	(12,938)	0
100-4802 Miscellaneous- Parks	300	125	0	0	0
100-4803 Miscellaneous - Public Works	3,675	7,594	1,000	3,670	1,000
100-4804 Annual Festival	40	0	0	0	0
100-4805 Centex Race Series	3,102	20	7,000	0	7,000
100-4806 TECLOSE Training Funds	1,082	1,130	0	1,187	0
TOTAL Miscellaneous	22,542	24,064	8,000	(8,081)	8,000
<u>Other Financing Sources</u>					
TOTAL REVENUES	2,037,310	2,331,009	2,006,382	2,220,534	2,427,874

100-GENERAL FUND
 Administration

DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Personnel Services/Benef</u>					
100-5101-1100 Salaries & Wages	161,480	218,777	182,857	207,814	240,676
100-5101-1110 Payroll Taxes	13,007	17,437	13,989	17,613	18,412
100-5101-1111 TWC Unemployment TAX	210	723	900	1,797	1,080
100-5101-1120 Employee Benefits	10,800	12,923	0	14,123	0
100-5101-1125 Group Insurance	63,375	66,465	122,680	52,598	128,815
100-5101-1126 TMRS Employer Exp	3,752	4,856	4,000	4,051	11,156
100-5101-1130 Temporary Employees	12	0	0	0	0
100-5101-1140 Income EDC Personnel	0	(40,275)	0	(38,646)	0
TOTAL Personnel Services/Benef	252,637	280,906	324,426	259,350	400,139
<u>Operating Expenditures</u>					
100-5101-2100 Official Notices	10,561	8,040	7,000	11,033	9,000
100-5101-2105 Annual Festival	8,797	3,506	8,000	313	8,000
100-5101-2130 Banking Charges	5	1,766	0	231	0
100-5101-2132 Cash Over/Short	0	0	0	(35)	0
100-5101-2150 Information Technology	19,679	27,972	29,200	28,763	33,000
100-5101-2170 Dues & Fees	13,402	14,091	10,000	11,510	10,000
100-5101-2180 Election Expenses	494	1,288	2,500	2,555	2,500
100-5101-2190 Equipment	1,236	3,062	3,000	3,741	3,000
100-5101-2200 Equipment Lease - Copiers	2,296	2,508	1,800	2,106	2,200
100-5101-2220 Insurance - TML	35,251	37,565	38,000	40,232	41,000
100-5101-2221 Insurance	0	0	300	0	300
100-5101-2230 Legal Fees	39,974	46,446	45,000	27,603	45,000
100-5101-2245 Meeting/Conference Expense	7,960	6,826	7,000	7,878	7,000
100-5101-2250 Misc Expenses	2,050	(1,692)	0	10,087	0
100-5101-2251 Train Whistle Jamboree	150	0	0	0	0
100-5101-2252 CENTEX Race Series	3,628	3,116	6,000	2,044	6,000
100-5101-2260 Office Supplies	5,025	3,535	5,000	4,138	5,000
100-5101-2280 Postage	1,517	976	1,500	2,583	3,000
100-5101-2290 Printing	16	266	100	292	100
100-5101-2300 Professional Services	0	1,350	0	0	0
100-5101-2301 Prof Svcs - Accounting	10,600	8,900	8,000	16,000	20,000
100-5101-2302 Prof Svcs - Engineering	9,216	5,715	7,500	10,638	7,500
100-5101-2304 Prof Svcs - Other	8,395	6,640	10,000	10,583	10,000
100-5101-2310 Repair & Maintenance: Bldg	0	345	0	0	0
100-5101-2380 General Personnel Expenses	813	3,008	3,000	443	3,000
100-5101-2390 Training & Education	4,102	3,054	2,500	1,782	2,500
100-5101-2400 Travel & Meals	4,769	189	2,500	616	2,500
100-5101-2410 Uniforms	118	0	0	0	0
100-5101-2440 Utilities: Tele/ISP/Cable	6,328	2,596	6,000	7,843	6,000
100-5101-2441 Telephone - Wireless	10,390	6,550	1,800	972	1,800
100-5101-2450 Utilities: Water	3,232	0	0	0	0
TOTAL Operating Expenditures	210,006	197,617	205,700	203,950	228,400

5101-2251 Train Whistle Jamboree PERMANENT NOTES:
 Duplicate Line

100-GENERAL FUND
 Administration
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Capital Outlay</u>					
100-5101-4100 Machinery & Equipment	0	13,147	0	0	0
TOTAL Capital Outlay	0	13,147	0	0	0
<u>Other Financing Uses</u>					
TOTAL Administration	462,643	491,671	530,126	463,300	628,539

100-GENERAL FUND

Courts

DEPARTMENTAL EXPENDITURES

	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	APPROVED BUDGET
			YEAR-TO-DATE	
			ACTUAL	
<u>Personnel Services/Benef</u>				
100-5201-1100 Salaries & Wages	37,864	38,634	35,823	38,179
100-5201-1110 Payroll Taxes	2,820	2,875	2,740	2,921
100-5201-1111 TWC Unemployment Tax	90	210	180	180
100-5201-1120 Employee Benefits	0	0	0	0
100-5201-1126 TMRS Employer Exp	713	747	881	1,943
TOTAL Personnel Services/Benef	41,487	42,467	39,624	43,223
<u>Operating Expenditures</u>				
100-5201-2132 Cash Over/Short	(208)	(139)	0	0
100-5201-2150 Information Technology	0	0	0	0
100-5201-2190 Equipment	565	1,275	0	0
100-5201-2230 Legal Fees	12,070	12,000	12,000	12,000
100-5201-2260 Office Supplies	35	670	370	370
100-5201-2300 Professional Services	(360)	6,000	14,400	14,400
100-5201-2390 Training & Education	0	100	0	0
TOTAL Operating Expenditures	12,102	19,906	26,770	26,770
<u>Capital Outlay</u>				
TOTAL Courts	53,589	62,373	66,394	69,993

100-GENERAL FUND

Police Dept

DEPARTMENTAL EXPENDITURES

	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	APPROVED BUDGET
			YEAR-TO-DATE	
			ACTUAL	
<u>Personnel Services/Benef</u>				
100-5301-1100 Salaries & Wages	370,693	434,074	528,103	611,507
100-5301-1105 Overtime	7,805	12,079	33,642	35,915
100-5301-1110 Payroll Taxes	28,980	33,557	42,973	49,528
100-5301-1111 TWC Unemployment Tax	351	1,508	2,340	2,160
100-5301-1126 TMRS Employer Exp	9,017	10,071	13,778	32,752
100-5301-1130 Temporary Employees	576	793	0	0
TOTAL Personnel Services/Benef	417,422	492,080	620,836	731,862
<u>Operating Expenditures</u>				
100-5301-2110 Ammunition	1,408	931	2,000	2,000
100-5301-2150 Information Technology	1,932	1,060	1,600	4,000
100-5301-2170 Dues & Fees	559	1,475	1,700	1,700
100-5301-2190 Equipment	17,122	13,912	10,000	10,000
100-5301-2210 Inmate Housing	5	15	150	150
100-5301-2240 Manuals & Subscriptions	554	705	500	500
100-5301-2251 Misc - National Night Out	33	477	500	500
100-5301-2260 Office Supplies	875	1,349	1,250	1,250
100-5301-2270 Oil, Gas, & Fuel	18,446	16,508	20,000	20,000
100-5301-2280 Postage	22	0	0	0
100-5301-2290 Printing	2,384	1,996	2,000	2,000
100-5301-2300 Professional Services	0	2,440	0	0
100-5301-2320 Repair & Maintenance: Equi	2,936	718	1,500	1,500
100-5301-2330 Repair & Maintenance: Vehi	19,570	11,164	15,000	15,000
100-5301-2360 Supplies: Departmental	1,553	1,270	2,000	2,000
100-5301-2390 Training & Education	2,987	3,503	4,200	4,200
100-5301-2391 Training - TECLOSE	0	3,404	0	0
100-5301-2400 Travel & Meals	1,269	1,216	2,700	4,700
100-5301-2410 Uniforms	5,925	9,971	10,000	12,700
100-5301-2441 Telephone - Wireless	0	412	5,400	5,400
TOTAL Operating Expenditures	77,579	72,526	80,500	87,600
<u>Capital Outlay</u>				
100-5301-4000 Property Purchase	0	1,035	0	0
100-5301-4100 Machinery & Equipment	94,489	63,985	65,000	65,000
TOTAL Capital Outlay	94,489	65,020	65,000	65,000
TOTAL Police Dept	589,490	629,626	766,336	884,462

100-GENERAL FUND
 Fire Dept
 DEPARTMENTAL EXPENDITURES

	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	APPROVED BUDGET
			YEAR-TO-DATE ACTUAL	
<u>Operating Expenditures</u>				
100-5302-2300 Ambulance Service	50,000	50,000	50,000	60,000
100-5302-2305 Fire Services	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
TOTAL Operating Expenditures	95,000	95,000	95,000	105,000
TOTAL Fire Dept	95,000	95,000	95,000	105,000

100-GENERAL FUND

Public Works

DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Personnel Services/Benef</u>					
100-5401-1100 Salaries & Wages	125,100	139,499	151,506	121,368	212,637
100-5401-1105 Overtime	536	349	0	0	0
100-5401-1110 Payroll Taxes	9,545	10,588	11,590	9,661	16,267
100-5401-1111 TWC Unemployment Tax	125	584	900	1,194	1,080
100-5401-1125 Group Insurance	0	300	0	0	0
100-5401-1126 TMRS Employer Exp	2,637	2,772	3,070	2,276	9,410
100-5401-1130 Temporary Employees	0	0	0	627	0
TOTAL Personnel Services/Benef	137,944	154,092	167,066	135,125	239,394
<u>Operating Expenditures</u>					
100-5401-2100 Advertising	31	0	0	0	0
100-5401-2120 Animal Control Expenses	2,264	5,161	4,500	480	4,500
100-5401-2150 Information Technology	0	0	0	1,937	0
100-5401-2170 Abatement	9	5,675	5,000	4,826	5,000
100-5401-2175 Certifications/Licenses	223	435	500	561	500
100-5401-2190 Tools & Equipment	3,352	4,162	2,600	4,068	2,600
100-5401-2200 Equipment Rental	2,861	3,641	5,000	1,580	5,000
100-5401-2240 Manuals & Subscriptions	0	0	0	299	0
100-5401-2250 Misc Expenses	5,271	2,250	0	0	0
100-5401-2255 Detention Pond Exp	3,200	1,600	5,500	7,201	5,500
100-5401-2270 Oil, Gas, & Fuel	6,102	4,541	7,000	4,679	7,000
100-5401-2280 Postage	42	0	0	13	0
100-5401-2290 Printing	422	0	500	680	500
100-5401-2300 Professional Services	9,235	10,645	8,511	8,183	8,511
100-5401-2310 Repair & Maintenance: Bldg	10,112	20,952	15,000	14,063	15,000
100-5401-2311 Rep & Maint: Bldg Securit	1,735	1,662	2,700	2,813	2,700
100-5401-2320 Repair & Maintenance: Equi	6,758	7,901	3,000	2,327	3,000
100-5401-2330 Repair & Maintenance: Vehi	1,362	2,333	2,000	1,883	2,000
100-5401-2340 Small Tools & Equipment	0	0	0	739	0
100-5401-2350 Street Repair	112,800	141,752	150,000	16,416	200,000
100-5401-2360 Supplies: Departmental	1,690	1,929	1,000	936	1,000
100-5401-2390 Training & Education	1,055	660	1,000	1,019	1,000
100-5401-2400 Travel & Meals	1,562	1,021	2,000	476	2,000
100-5401-2410 Uniforms	2,476	4,229	2,500	3,505	2,500
100-5401-2430 Utilities: Electric	58,239	60,374	60,000	45,562	60,000
100-5401-2450 Utilities: Water	0	4,204	3,500	5,287	4,500
TOTAL Operating Expenditures	230,800	285,128	281,811	129,533	332,811
<u>Capital Outlay</u>					
100-5401-4100 Machinery & Equipment	28,651	0	0	232	0
TOTAL Capital Outlay	28,651	0	0	232	0
TOTAL Public Works	397,395	439,220	448,877	264,891	572,205

100-GENERAL FUND
 Community Center
 DEPARTMENTAL EXPENDITURES

	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	APPROVED BUDGET
			YEAR-TO-DATE ACTUAL	
<hr/>				
<u>Operating Expenditures</u>				
100-5501-2140 Cleaning	0	1,382	0	2,500
100-5501-2310 Repairs/Maintenance	8,308	9,584	7,925	7,925
100-5501-2450 Utilities: Water	631	632	1,250	1,250
TOTAL Operating Expenditures	8,939	11,598	9,175	11,675
<u>Capital Outlay</u>				
<hr/>				
TOTAL Community Center	8,939	11,598	9,175	11,675

100-GENERAL FUND

Parks

DEPARTMENTAL EXPENDITURES

	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	APPROVED BUDGET
<u>Operating Expenditures</u>					
100-5502-2250 Other Expenses	0	1,260	0	1,589	0
100-5502-2310 Repairs/Maintenance	15,544	18,663	6,973	13,746	6,000
100-5502-2450 Utilities - Water	<u>2,056</u>	<u>7,815</u>	<u>10,000</u>	<u>7,352</u>	<u>10,000</u>
TOTAL Operating Expenditures	17,600	27,738	16,973	22,688	16,000
<u>Capital Outlay</u>					
100-5502-4000 Property Purchase	4,119	0	0	0	0
100-5502-4100 Machinery & Equipment	<u>74,760</u>	<u>68,395</u>	<u>73,500</u>	<u>132,825</u>	<u>140,000</u>
TOTAL Capital Outlay	78,880	68,395	73,500	132,825	140,000
TOTAL Parks	96,480	96,133	90,473	155,513	156,000
TOTAL EXPENDITURES	<u>1,703,535</u>	<u>1,825,621</u>	<u>2,006,381</u>	<u>1,615,788</u>	<u>2,427,874</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>333,775</u>	<u>505,388</u>	<u>1</u>	<u>604,746</u>	<u>0</u>

120-DONATIONS
REVENUES

2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
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Contributions/Donations

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120-DONATIONS
Non-Departmental
DEPARTMENTAL EXPENDITURES

2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
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Operating Expenditures

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=====	=====	=====	=====	=====

CITY OF NOLANVILLE
 BUDGET PRESENTATOIN
 AS OF: JULY 31ST, 2021

150-NOLANVILLE EDC
 REVENUES

	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	APPROVED BUDGET
<u>Taxes</u>					
150-4115 Sales Tax	137,133	194,739	115,000	169,461	185,000
TOTAL Taxes	137,133	194,739	115,000	169,461	185,000
<u>Investment Income</u>					
150-4600 Investment Income	3,605	2,514	0	274	2,500
TOTAL Investment Income	3,605	2,514	0	274	2,500
<u>Contributions/Donations</u>					
150-4710 Keep Nolanville Beautiful Rev	0	0	0	300	0
150-4750 Events/Donations	125	392	0	50	500
TOTAL Contributions/Donations	125	392	0	350	500
TOTAL REVENUES	140,863	197,645	115,000	170,084	188,000

150-NOLANVILLE EDC

Non-Departmental

DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
Personnel Services/Benef					
150-5000-1100 Salaries/Wages	3,375	41,155	43,000	34,130	56,000
150-5000-1110 Payroll Taxes	262	0	0	0	0
TOTAL Personnel Services/Benef	3,637	41,155	43,000	34,130	56,000
Operating Expenditures					
150-5000-2101 Administrative Exp	7,300	2,822	3,000	10,664	3,000
150-5000-2102 Advertising/Marketing	2,939	6,399	10,000	7,828	10,000
150-5000-2170 Dues & Fees	550	675	6,000	725	3,000
150-5000-2210 Furniture	0	0	1,000	0	0
150-5000-2221 Insurance	180	150	1,000	0	500
150-5000-2230 Legal Fees	4,275	3,164	5,000	450	5,000
150-5000-2254 Community Development	38,590	20,452	60,000	25,980	50,000
150-5000-2255 Meeting Expenses	858	0	1,500	0	500
150-5000-2260 Office Supplies	179	2,050	1,000	176	1,000
150-5000-2300 Professional Services	13,511	2,425	60,000	21,142	50,000
150-5000-2380 Economic Development Incen	3,409	7,540	15,000	5,692	15,000
150-5000-2381 KEEP NOLANVILLE BEAUTIFUL(273)	1,793	30,000	13,333	30,000
150-5000-2390 Training & Education	2,385	3,879	5,000	379	5,000
150-5000-2400 Travel & Meals	823	806	3,000	0	0
TOTAL Operating Expenditures	74,724	52,154	201,500	86,368	173,000
TOTAL Non-Departmental	78,361	93,309	244,500	120,498	229,000
TOTAL EXPENDITURES	78,361	93,309	244,500	120,498	229,000
REVENUE OVER/(UNDER) EXPENDITURES	62,502	104,337	(129,500)	49,586	(41,000)

160-STREET MAINTENANCE
 REVENUES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Taxes</u>					
160-4115 Sales Tax	137,133	194,739	142,000	169,461	215,000
TOTAL Taxes	137,133	194,739	142,000	169,461	215,000
<u>Other Financing Sources</u>					
TOTAL REVENUES	137,133	194,739	142,000	169,461	215,000

160-STREET MAINTENANCE
 Non-Departmental
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Operating Expenditures</u>					
160-5000-2300 Prof Services	42,540	84,684	142,000	35,994	215,000
160-5000-2350 Street Repair Supplies	0	0	0	225	0
160-5000-2360 Road Material	48,844	83,500	0	0	0
160-5000-2480 Matching Funds	31,283	25,600	0	0	0
TOTAL Operating Expenditures	122,667	193,784	142,000	36,219	215,000
<hr/>					
TOTAL Non-Departmental	122,667	193,784	142,000	36,219	215,000
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TOTAL EXPENDITURES	122,667	193,784	142,000	36,219	215,000
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REVENUE OVER/(UNDER) EXPENDITURES	14,466	955	0	133,242	0
=====					

180-GRANTS
REVENUES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Intergovernmental</u>					
180-4300 CDBG FUNDS	27,172	21,105	0	0	0
180-4340 TX Parks/Wildlife	96,717	80,113	73,500	112,111	150,000
180-4341 TPW - City Match	0	13,571	0	0	0
180-4360 KTMPO	<u>371,227</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,200,000</u>
TOTAL Intergovernmental	495,116	114,790	73,500	112,111	1,350,000
TOTAL REVENUES	495,116 =====	114,790 =====	73,500 =====	112,111 =====	1,350,000 =====

180-GRANTS Non-Departmental DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Operating Expenditures</u>					
180-5000-2301 PROF SVCS - ADMIN	5,750	0	0	0	0
180-5000-2303 PROF SVCS - CONSTRUCTION	14,991	0	0	0	0
180-5000-2340 TX Parks/Wildlife	41,429	67,578	73,500	148,531	150,000
180-5000-2342 TPW - ENGINEERING	(12,495)	0	0	0	0
180-5000-2343 TPW - CONSTRUCTION	0	127,968	0	0	0
180-5000-2352 TXTAP - Engineering	5,571	0	0	0	0
180-5000-2362 KTMPO - Engineering	40,013	0	0	0	0
180-5000-2363 KTMPO - Construction	655,237	0	0	0	1,200,000
TOTAL Operating Expenditures	750,496	195,547	73,500	148,531	1,350,000
TOTAL Non-Departmental	750,496	195,547	73,500	148,531	1,350,000
TOTAL EXPENDITURES	750,496	195,547	73,500	148,531	1,350,000
	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	(255,380)	(80,757)	0	(36,419)	0
	=====	=====	=====	=====	=====

201-MUNICIPAL COURT SECURITY
REVENUES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Fines & Forfeitures</u>					
201-4500 COURT SECURITY 420B	4,083	4,090	2,000	5,439	4,000
TOTAL Fines & Forfeitures	4,083	4,090	2,000	5,439	4,000
TOTAL REVENUES	4,083	4,090	2,000	5,439	4,000

201-MUNICIPAL COURT SECURITY
 Non-Departmental
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
Personnel Services/Benef					
Operating Expenditures					
201-5000-2300 Professional Services	0	294	0	0	0
TOTAL Operating Expenditures	0	294	0	0	0
Capital Outlay					
201-5000-4100 Machinery & Equipment	5,066	0	25,000	0	0
TOTAL Capital Outlay	5,066	0	25,000	0	0
TOTAL Non-Departmental	5,066	294	25,000	0	0
TOTAL EXPENDITURES	5,066	294	25,000	0	0
REVENUE OVER/ (UNDER) EXPENDITURES	(983)	3,796	(23,000)	5,439	4,000

202-MUNICIPAL COURT TECH
REVENUES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Charges for Services</u>	_____	_____	_____	_____	_____
<u>Fines & Forfeitures</u>					
202-4500 COURT TECH 420A	5,095	5,420	4,000	5,412	4,000
TOTAL Fines & Forfeitures	5,095	5,420	4,000	5,412	4,000
TOTAL REVENUES	5,095	5,420	4,000	5,412	4,000

202-MUNICIPAL COURT TECH
 Non-Departmental
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Operating Expenditures</u>					
202-5000-2150 Information Technology	5,545	5,913	8,500	7,241	4,000
202-5000-2155 Software	6,931	876	0	0	0
202-5000-2240 Manuals & Subscriptions	0	0	0	163	0
202-5000-2300 Professional Services	125	0	0	0	0
202-5000-2400 Travel & Meals	336	0	0	0	0
TOTAL Operating Expenditures	12,936	6,789	8,500	7,404	4,000
<u>Capital Outlay</u>					
TOTAL Non-Departmental	12,936	6,789	8,500	7,404	4,000
TOTAL EXPENDITURES	12,936	6,789	8,500	7,404	4,000
REVENUE OVER/(UNDER) EXPENDITURES	(7,842)	(1,369)	(4,500)	(1,992)	0

203-KISD CROSSING GUARD
REVENUES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<hr/>					
<u>Fines & Forfeitures</u>					
203-4500 Court Costs, Fees and Charges	5,520	50	200	5,168	5,000
TOTAL Fines & Forfeitures	5,520	50	200	5,168	5,000
<u>Miscellaneous</u>					
<hr/>					
TOTAL REVENUES	5,520	50	200	5,168	5,000
	=====	=====	=====	=====	=====

203-KISD CROSSING GUARD
 Non-Departmental
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
Operating Expenditures					
203-5000-2300 Professional Services	<u>561</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>5,000</u>
TOTAL Operating Expenditures	561	0	0	2,000	5,000
TOTAL Non-Departmental	561	0	0	2,000	5,000
TOTAL EXPENDITURES	<u>561</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>5,000</u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u>4,959</u>	<u>50</u>	<u>200</u>	<u>3,168</u>	<u>0</u>

300-CAPITAL PROJECTS
REVENUES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Investment Income</u>	_____	_____	_____	_____	_____
<u>Miscellaneous</u>					
300-4800 Interfund Transfer In	0	0	0	0	150,000
TOTAL Miscellaneous	0	0	0	0	150,000
<u>Other Financing Sources</u>	_____	_____	_____	_____	_____
TOTAL REVENUES	0	0	0	0	150,000
	=====	=====	=====	=====	=====

300-CAPITAL PROJECTS
 Capital Outlay Projects
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
Capital Outlay					
NOT USED					
300-5000-5101 Administration Outlay	0	34,696	0	46,974	0
300-5000-5301 Police Department Outlay	38,802	0	0	0	0
300-5000-5401 Public Works Outlay	0	49,980	0	0	150,000
TOTAL NOT USED	38,802	84,676	0	46,974	150,000
Other Financing Uses					
TOTAL Capital Outlay Projects	38,802	84,676	0	46,974	150,000
TOTAL EXPENDITURES	38,802	84,676	0	46,974	150,000
REVENUE OVER/(UNDER) EXPENDITURES	(38,802)	(84,676)	0	(46,974)	0

310-CAPITAL CONSTRUCTION
 REVENUES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Investment Income</u>					
310-4600 INVESTMENT INCOME	2	1,217	0	1,522	0
TOTAL Investment Income	2	1,217	0	1,522	0
<u>Other Financing Sources</u>					
310-4920 BOND PROCEEDS	0	1,500,000	1,478,080	0	900,000
TOTAL Other Financing Sources	0	1,500,000	1,478,080	0	900,000
TOTAL REVENUES	2	1,501,217	1,478,080	1,522	900,000

310-CAPITAL CONSTRUCTION
 NONE-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Operating Expenditures</u>					
310-5000-2230 LEGAL/BOND COUNSEL FEES	0	8,873	0	0	0
310-5000-2301 ACCOUNTNG/INV ADVISOR FEES	0	14,050	0	0	0
310-5000-2303 Prof Svcs - CONSTRUCTION	0	4,000	1,478,080	0	1,200,000
310-5000-2305 CONSTRUCTION COST	0	30,780	0	225,818	0
TOTAL Operating Expenditures	0	57,703	1,478,080	225,818	1,200,000
<hr/>					
TOTAL NONE-DEPARTMENTAL	0	57,703	1,478,080	225,818	1,200,000
<hr/>					
TOTAL EXPENDITURES	0	57,703	1,478,080	225,818	1,200,000
=====					
REVENUE OVER/(UNDER) EXPENDITURES	2	1,443,514	0	(224,295)	(300,000)
=====					

CITY OF NOLANVILLE
 BUDGET PRESENTATION
 AS OF: JULY 31ST, 2021

400-DEBT SERVICE
 REVENUES

	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	APPROVED BUDGET
<u>Taxes</u>					
400-4100 Property Tax - Current	266,225	269,163	402,037	428,718	366,329
400-4110 Property Tax - Delinquent	<u>5,845</u>	<u>4,376</u>	<u>0</u>	<u>2,447</u>	<u>0</u>
TOTAL Taxes	272,070	273,539	402,037	431,165	366,329
<u>Miscellaneous</u>					
<u>Other Financing Sources</u>					
400-4900 Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,558</u>
TOTAL Other Financing Sources	0	0	0	0	34,558
<hr/>					
TOTAL REVENUES	272,070	273,539	402,037	431,165	400,887
	=====	=====	=====	=====	=====

CITY OF NOLANVILLE
 BUDGET PRESENTATION
 AS OF: JULY 31ST, 2021

400-DEBT SERVICE
 Non-Departmental
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Operating Expenditures</u>					
400-5000-2170 Dues & Fees	3,044	3,428	4,301	3,233	4,323
400-5000-2246 Bond Retirement	245,000	250,000	0	165,000	0
400-5000-2301 Bond Interest Expense	36,971	37,002	0	27,130	0
400-5000-2302 Bond Issue Expenses	0	0	52,736	0	46,564
TOTAL Operating Expenditures	285,015	290,431	57,037	195,363	50,887
<u>NOT USED</u>					
400-5000-5000 Debt Service	0	0	345,000	0	350,000
TOTAL NOT USED	0	0	345,000	0	350,000
<u>Other Financing Uses</u>					
TOTAL Non-Departmental	285,015	290,431	402,037	195,363	400,887
TOTAL EXPENDITURES	285,015	290,431	402,037	195,363	400,887
REVENUE OVER/(UNDER) EXPENDITURES	(12,945)	(16,892)	0	235,802	0

CITY OF NOLANVILLE
 BUDGET PRESENTATION
 AS OF: JULY 31ST, 2021

700-GRANTS
 REVENUES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Intergovernmental</u>					
700-4340 COVID-TDEM	0	60,940	0	243,033	640,000
700-4350 COVID-OOG Laptops	0	0	0	64,956	0
700-4360 SWB Grant	0	0	0	20,657	0
TOTAL Intergovernmental	0	60,940	0	328,646	640,000
TOTAL REVENUES	0	60,940	0	328,646	640,000

700-GRANTS
 Non-Departmental
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Operating Expenditures</u>					
700-5000-2250 COVID CARES	0	89,654	0	244,641	(640,000)
700-5000-2350 COVID-OOG Laptops	0	0	0	65,597	0
700-5000-2360 SWB Expenditure	0	0	0	47,302	0
TOTAL Operating Expenditures	0	89,654	0	357,540	(640,000)
<hr/>					
TOTAL Non-Departmental	0	89,654	0	357,540	(640,000)
<hr/>					
TOTAL EXPENDITURES	0	89,654	0	357,540	(640,000)
=====					
REVENUE OVER/ (UNDER) EXPENDITURES	0	(28,714)	0	(28,894)	1,280,000
=====					

710-POLICE SEIZED FUNDS
REVENUES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
<u>Intergovernmental</u>					
710-4330 Revenue	0	3,517	0	0	0
TOTAL Intergovernmental	0	3,517	0	0	0
TOTAL REVENUES	0	3,517	0	0	0

710-POLICE SEIZED FUNDS
Non-Departmental
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2021-2022 APPROVED BUDGET
Operating Expenditures					
710-5000-2190 Police Expenditures	<u>0</u>	<u>1,698</u>	<u>0</u>	<u>1,454</u>	<u>933</u>
TOTAL Operating Expenditures	0	1,698	0	1,454	933
TOTAL Non-Departmental	0	1,698	0	1,454	933
TOTAL EXPENDITURES	===== 0 =====	===== 1,698 =====	===== 0 =====	===== 1,454 =====	===== 933 =====
REVENUE OVER/ (UNDER) EXPENDITURES	===== 0 =====	===== 1,819 =====	===== 0 =====	===== (1,454) =====	===== (933) =====
	=====	=====	=====	=====	=====



ORDINANCE No. F 21-08 #2

AN ORDINANCE OF THE CITY OF NOLANVILLE, TEXAS, ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING THAT ALL PREVIOUS BUDGET ALLOCATIONS SHALL BE SAVED; AND PROVIDING FOR SEVERABILITY AND DECLARING AN EFFECTIVE DATE.

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, 2021, to September 30, 2022, 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 2021-2022 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 2021-2022 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 2021-2022. That the appropriations for the 2021-2022 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, 2022 (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

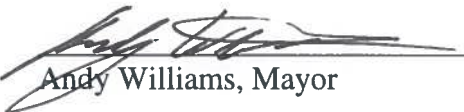
It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as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

PASSED & APPROVED this, the 19th day of August, 2021 by vote of:

	No Vote Required
Andy Williams	
Butch Reis	✓(aye) φ (nay) to φ (abstention)
Joan Hinshaw	✓(aye) φ (nay) to φ (abstention)
Patrick Ramsdell	✓(aye) φ (nay) to φ (abstention)
David Williams	✓(aye) φ (nay) to φ (abstention)
James Bilberry	✓(aye) φ (nay) to φ (abstention)

of the City Council of Nolanville, Texas.

CITY OF NOLANVILLE:


Andy Williams, Mayor

ATTEST:


Crystal Briggs, City Secretary



City of Nolanville, Texas

Financial Policies

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Financial Policies and Procedures

I. Financials

A. Bank Depository

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

B. Accounts Payable

Four (4) individuals are authorized to sign checks written on the bank depository account: City Manager, Assistant City Manager, 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 Assistant City Manager must be signed by two authorized signers, Chief of Police and City Treasurer.

C. Accounting

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

D. Audit of Accounts

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

II. Fiscal and Budgetary Policy

A. Purpose

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

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

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

III. Operating Budget

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

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

IV. Revenue Management

A. Types: The city receives revenue from the following sources:

1. Property Taxes. Collected by the Bell County Tax Appraisal District and transmitted to the city via automatic bank drafts as collected.
2. Sales and Use Taxes. Collected by the State Comptroller and transmitted monthly or quarterly to the city 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 18th day of February, 2021 by vote of 5 ayes 0 nays to 0 (abstentions) of the City Council of Nolanville, Texas.

CITY OF NOLANVILLE:

ATTEST:


Andy Williams, Mayor




Crystal Briggs, City Secretary



RESOLUTION NO. F 21-02

A RESOLUTION OF THE CITY COUNCIL ADOPTING AN INVESTMENT POLICY FOR 2021 AND DESIGNATING INVESTMENT OFFICERS

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 has 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) and Kara Escajeda, City Manager (Secondary 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 4th day of February, 2021.

CITY OF NOLANVILLE, TEXAS


Andy Williams, Mayor

ATTEST:


Crystal Briggs, City Secretary



EXHIBIT "A"

CITY OF NOLANVILLE INVESTMENT POLICY Adopted, February 4, 2021

I. POLICY STATEMENT

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

II. OBJECTIVES AND STRATEGY

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

Safety of Principal

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

Liquidity

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

Diversification

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

Yield

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

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

III. LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY

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

IV DELEGATION OF INVESTMENT AUTHORITY

The City Council has designated two (2) Investment Officers, who are responsible for investment management decisions and activities. Marlene Fey, Finance Director is the Primary Investment Officer and Kara Escajeda, City Manager is the Secondary Investment Officer. 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.