

**City of Nolanville, Texas  
FISCAL YEAR  
2014-2015  
ANNUAL BUDGET**

**Christina Rosenthal, Mayor  
Dave Brackmann, Mayor Pro Tem  
Council Members:**

**Dennis Biggs  
Marlene Fey  
David Escobar  
Ernesto Servan**

**Vacant, City Manager  
Stephen Peters, Finance Director**



CITY OF NOLANVILLE,  
TEXAS  
ANNUAL BUDGET  
FISCAL YEAR  
OCTOBER 1, 2014 – SEPTEMBER 30, 2015

**PRESENTED**

ON  
July 24, 2014

THE MAYOR AND CITY COUNCIL

Christina Rosenthal, Mayor  
Dave Brackmann, Mayor Pro Tem  
Dennis Biggs, Councilmember  
Marlene Fey, Councilmember  
David Escobar, Councilmember  
Ernesto Servan, Councilmember

The following notice is required by Texas House Bill (H.B.) 3195 passed during the 80<sup>th</sup> Legislative Session:

This budget will raise more total property taxes than last year's budget by ~~\$17,077 or 2.10%~~, and of that amount ~~\$47,425~~ is tax revenue to be raised from new property added to the tax roll this year.



### *Vision Statement*

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

### *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  
ANNUAL BUDGET  
FISCAL YEAR 2014-2015**

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## City of Nolanville City Council and City Staff

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### City Council

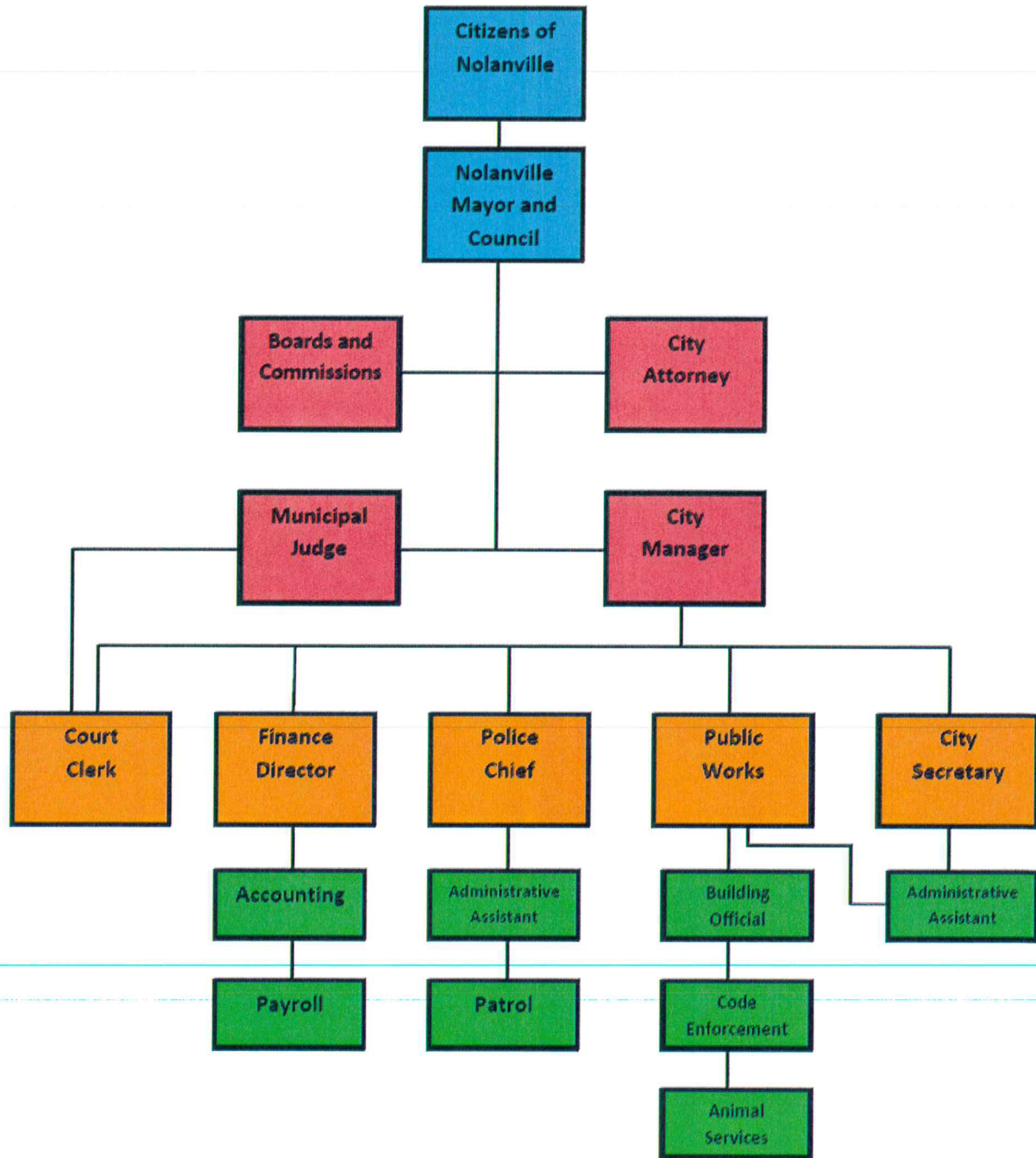
Christina Rosenthal- Mayor  
Dave Brackmann- Mayor Pro Tem

Dennis Biggs- Council Member    David Escobar- Council Member  
Marlene Fey- Council Member    Ernesto Servan- Council Member

### City Staff

**VACANT**, City Manager  
Alan Bojorquez, City Attorney  
Crystal Briggs, City Secretary  
Stephen Peters, Finance Director  
John Roark, City Judge  
Monica Skelton, Court Clerk  
Gary Kent, Police Chief  
Bob Pena, Public Works Director

# City of Nolanville Organizational Chart



# BUDGET MESSAGE





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July 23, 2014

To the Honorable Mayor and Council Members,

Presented before you, and on behalf of the entire City of Nolanville Management Team, is the City of Nolanville Annual Budget for the Fiscal Year 2014-2015. An annual budget is the single most important financial responsibility of a local government. The Local Government Code, Chapter 102, requires Texas cities to adopt an annual budget. The budget is proof that city officials and staff are accountable for how they spend taxpayers' dollars.

During the 2013-2014 budget year the City of Nolanville accomplished, and started, a number of important tasks. Currently, the City is working on the updating of the City's Comprehensive Plan to make sure the City is prepared for proper growth and development in the upcoming years. With the City's Comprehensive Plan the City will have a plan that reflects the City's needs and goals that are intended to be followed and worked towards for years to come. Another project that is underway is the reconstruction of Ave H. Ave H is one of the top 3 most traveled thoroughfares owned by the City. This reconstruction includes pedestrian lighting, sidewalk, improved drainage and some additional overlays.

The City is actively working on other tasks that the City has planned to start tackling with the passage of the 2014-2015 budget which includes street repairs, park improvements, improvements to the J.W. Sims Community Center, demolishing some of the substandard structures in the City and to continue planning and preparing for the future growth and development of the City. The City Budget is the Financial Plan for the ensuing year and also serves as a financial information guide about the City and its services to the Community in which it serves. The City has put together the Fiscal Year 2014-2015 Annual Budget with the goal that is more transparent and understandable to the Citizens of Nolanville than the previous year.

Even with the national economic situation, new developments are being developed and homes are continually being built. Right now permits are being pulled for a 48 unit apartment complex off of 10<sup>th</sup> Street. People still continue to relocate to Nolanville to enjoy the beautiful scenery of the Central Texas landscape, the quiet, peaceful, affordable living and friendly community feeling that makes Nolanville "A Great Place to Live." The City has taken a proactive approach to plan for the continued growth and beautification of the City, and we are all excited to be a vibrant, growing community that maintains the small town atmosphere.

### **Budget Purpose**

The budget is meant to be used for many major purposes. To start off, the budget serves as a policy guide established by the City Council. Prior to the Proposed Budget being submitted to the City Secretary and City Council, many months of planning and discussion with the different departments and city affiliates takes place during the preparation stages. The City Budget is the Financial Plan for the ensuing year and serves as a financial information guide about the City and its services to the Community in which it serves. With this budget, the City hopes to provide a more transparent and understandable financial plan to the Citizens of Nolanville. In working towards meeting this goal, the budget will serve as a communication device for the Citizens of Nolanville who would like to better understand how the City of Nolanville operates and the methods used to finance the operations of the City. The budget shows a plan of financial operations working with expenditures and revenues for the next fiscal year. Also, for the City's management team, the budget is used to serve as the operational plan for each department in the deployment, and aid in the control, of resources for the ensuing fiscal year.

### **General Fund Reserve Level**

Over the last couple of years the City has developed a General Fund unassigned spendable fund balance. This General Fund Reserve today is currently maintained at a balance of at least 25% or three months of expenditures for emergencies, unforeseen events, and major economic recessions.

### **General Fund Revenues**

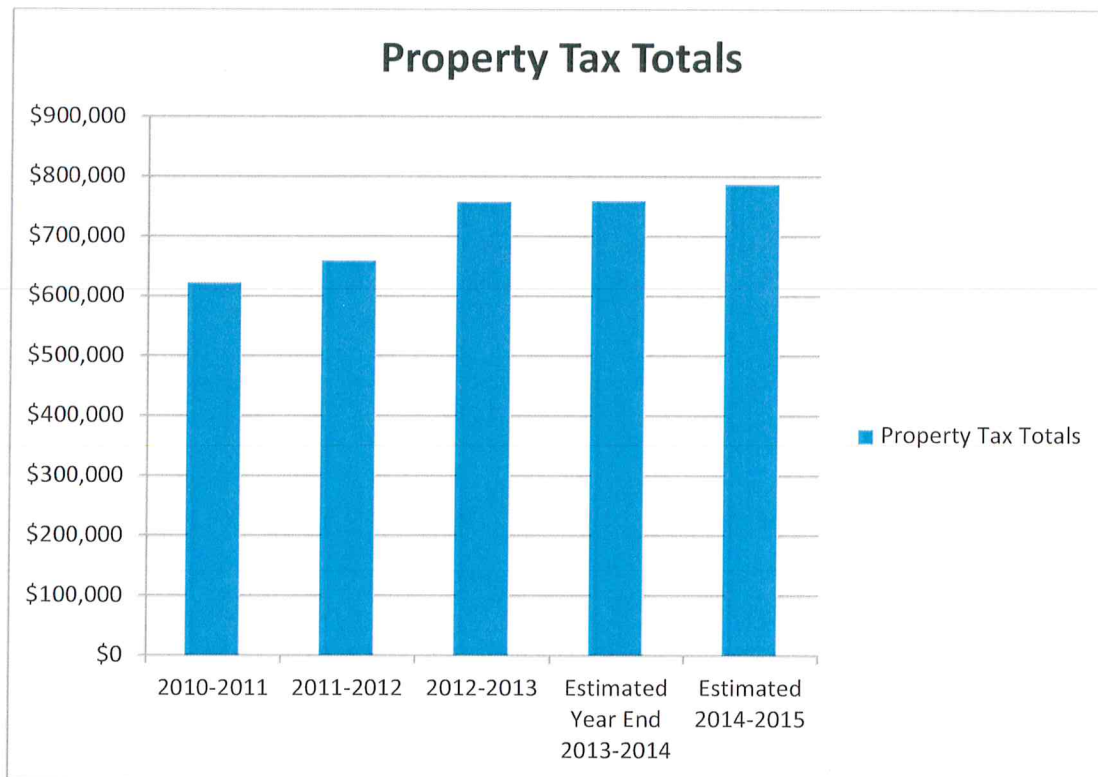
The City's General Fund receives revenue from several sources, with the top three being property tax, franchise fees, and sales tax. The 2014-2015 Annual Budget anticipates revenues to be \$78,916 over last year's budget giving a balance of \$1,151,936 in total general fund revenue.

### ***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, operations and maintenance and the interest and sinking. The operations and maintenance provides the revenue for the City's General Fund operations while the interest and sinking provides revenue to pay the City's debt service obligations.

The certified tax roll submitted by Bell County Appraisal District shows that an overall increase of \$8,631,161 or 5.7% from the fiscal year 2013-2014 certified roll. The total property tax rate will decrease from \$0.5118 to the annual tax rate of \$0.5054. Of the two components, a \$0.0015 decrease will be for Operations and Maintenance and a \$0.0049 decrease for Interest and Sinking Fund. These two components combine to make the total property tax rate. The fiscal year 2014-

2015 property tax revenue is estimated to be \$828,503. Of that, \$595,886 will be for Operations and Maintenance and \$232,617 will be for Interest and Sinking.

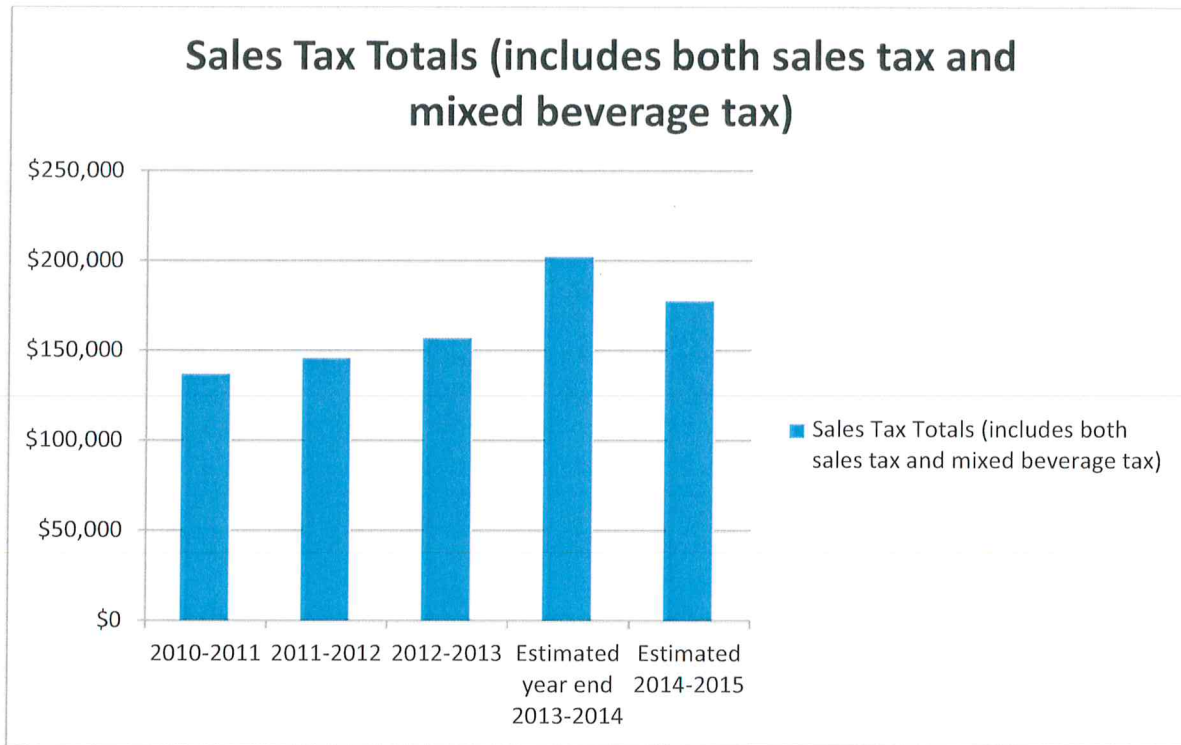


#### ***Franchise Fees***

The second largest revenue source in the General Fund is the revenue collected from franchise fees. Franchise fees are collected for the use of the City's right-of-ways by electric, gas, telephone, and other utility companies. Over the last fiscal year 2013-2014 the City has experience an increase in revenue from franchise fees. The fiscal year 2014-2015 franchise fee revenue is estimated to be \$186,500.

#### ***Sales Tax***

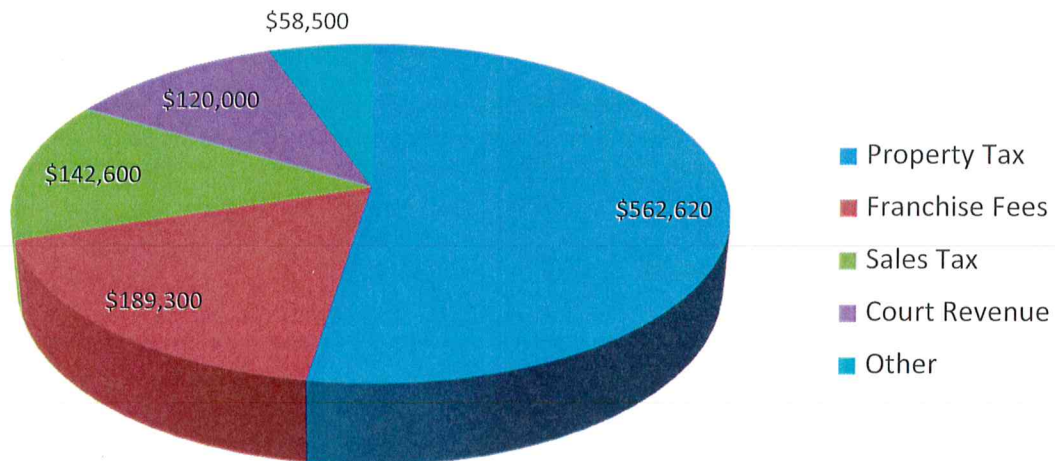
Sales tax comes in at third as the top revenue sources in the General Fund. The City of Nolanville has experienced an increase sales tax. While sales tax is difficult to predict, the fiscal year 2014-2015 sales tax general fund revenue is estimated to be \$160,000 and mixed beverage tax general fund revenue is estimated to be \$3,500 giving a total of \$163,500.



***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 the 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.

## Fiscal Year 2014-2015 General Fund Revenue



### General Fund Expenditures

The fiscal year 2014-2015 Annual Budget includes an increase in General Fund expenditures from the previous fiscal year. The increase in expenses is necessary to protect the quality of life issues of the Nolanville Citizens, maintain the necessary day to day maintenance and operations of the City and to continue the growth and beautification of the City. The Annual Budget lists the total General Fund Expenditures at \$1,191,873.

#### *Administration*

The administration department of the City of Nolanville is made up of the City Manager, City Secretary, Finance Director, and an Administrative Assistant. The administration expenditures total \$364,196 with 47.31% being in personnel and 52.69% being contractual. This is an 8.9% increase over the fiscal year 2013-2014 budget.

#### *Municipal Court*

Municipal Court's duties include 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 Municipal Court expenditures total \$73,644, with 59.44% being in personnel and 40.56% being contractual. This is a 3.47% increase over the fiscal year 2013-2014 budget.

### ***Police Department***

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 fulltime/part-time personnel and volunteers. The Police Department expenditures also include the purchase of a new police car. The Police Department expenditures total \$357,256, with 76.92% being in personnel and 23.08% being in supplies and equipment. This is a 12.62% increase over the fiscal year 2013-2014 budget.

### ***Public Works***

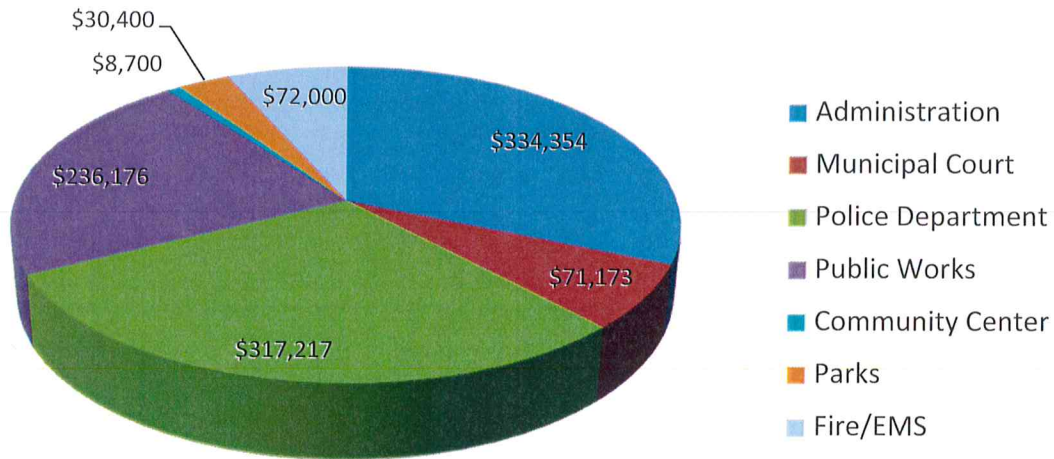
Public Works Department is comprised of several functions including Code Enforcement, Animal Services, Building Compliance, Streets, Parks and Recreation. Public Works also has the responsibility of street repairs, cleaning of storm drains, mowing of city property, and maintaining city street signs. The Public Works expenditures total \$280,718 with 45.98% being in personnel, 15.32% to pay for the cost of City Utilities and 24.09% to go towards repairing streets. This is an 18.86% increase over the fiscal year 2013-2014 budget.

### ***Fire and EMS Contractual Services***

Central Bell County Fire and Rescue volunteer fire department provides the City of Nolanville and the surrounding county area with fire protection. Although they are their own entity, the Fire Department and the City work together to ensure safety and fire protection for the citizens of Nolanville. For Emergency Medical Service the City of Nolanville contracts with Capital Ambulance Service to provide emergency medical service to the Citizens of Nolanville. Capital Ambulance Service is housed out of the fire department located next to city hall. Both services are essential to the Citizens of Nolanville to protect, increase safety, and improve the quality of life.

The contractual agreement with Central Bell County Fire and Rescue volunteer fire department the City pays a subsidy of \$22,000 to provide fire services to the City of Nolanville. The contractual agreement with Capital Ambulance service the City pays a subsidy of \$50,000 to provide Emergency Medical Service to the Citizens of Nolanville.

## Fiscal Year 2014-2015 Expenditures by Department



### General Fund Debt Services

The City's outstanding indebtedness will be \$2,195,000 as of October 2014. This includes the Bond issued for the 10<sup>th</sup> Street Project and the Ave H Street Project. Of the two components of the collected property tax the interest and sinking revenue is required to pay the principal, interest, and fees on the current debt. With the 2014-2015 Annual budget, the interest and sinking component of the generated property tax totals \$232,617, which is a \$125 decrease from the fiscal year 2013-2014.

### Capital Improvements

With all capital improvements it is essential that a City assess and plan for needed projects. For the 2014-2015 fiscal year the City is planning to work on streets and drainage improvements in the City. The City has recognized the need for upkeep of existing streets in the City. This is the third year the City has budgeted money for Street Repairs in the General Fund. Street Repairs in the 2014-2015 Annual Budget total \$67,632. It is the City's goal to increase this amount every year if possible, to keep up with the street repair needs of the City. The Annual Budget also includes \$40,000 to be used towards park improvements within the City. During the 2014-2015 fiscal year the City will continue to take a proactive approach in developing a plan for upcoming projects. Future Capital Improvements include street improvements, infrastructure improvements, park improvements and drainage improvements.

## Summary of the Fiscal Year 2014-2015 Proposed Budget

- The City's General Fund receives revenue from several sources, with the top three being property tax, franchise fees, sales tax. The fiscal year 2014-2015 property tax revenue is estimated to be \$828,503. Of that, \$595,886 will be for Operations and Maintenance and \$232,617 will be for Interest and Sinking.
- The fiscal year 2014-2015 franchise fee revenue is estimated to be \$186,500 and while sales tax is difficult to predict, the fiscal year 2014-2015 sales tax general fund revenue is estimated to be \$163,500 (includes mixed beverage tax). Revenue estimates for the 2014-2015 Proposed Budget are conservative due to the unstable economic environment that all cities must work from within. The 2014-2015 Annual Budget anticipates revenues to be increased over the last fiscal year budget by 7.35% giving a balance of \$1,151,936 in total revenue.
- The fiscal year 2014-2015 annual budget includes an increase in General Fund expenditures from the previous fiscal year. The increase in expenses is necessary to protect the quality of life issues of the Nolanville Citizens, maintain the necessary day to day maintenance and operations of the City and to continue the growth and beautification of the City. The Annual Budget list the total General Fund Expenditures at \$1,191,873.

The Administration expenditures total \$364,196, with 47.31% being in personnel and 52.69% being contractual. This is a 8.9% increase from the fiscal year 2013-2014 budget.

The Municipal Court expenditures total \$73,644, with 59.44% being in personnel and 40.56% being contractual. This is a 3.4% increase from the fiscal year 2013-2014 budget.

The Police Department expenditures total \$357,256, with 76.92% being in personnel and 23.08% being in supplies and equipment. The Police Department expenditures also include the purchase of a new police car. This is a 12.62% increase from the fiscal year 2013-2014 budget.

The Public Works expenditures total \$280,718 with 45.98% being in personnel, 15.32% to pay for the cost of City Utilities and 24.09% to go towards repairing streets. This is an 18.86% increase from the fiscal year 2013-2014 budget. Public Works personnel expenditures also include bringing on an additional department head at midyear.



The contractual agreement with Central Bell County Fire and Rescue volunteer fire department the City pays a subsidy of \$22,000 to provide fire services to the City of Nolanville. The contractual agreement with Capital Ambulance service the City pays a subsidy of \$50,000 to provide Emergency Medical Service to the Citizens of Nolanville.

- City employees will be given a 3% cost of living adjustment (COLA) and some employees are brought up to the new pay scale minimums. This is done to ensure that the City of Nolanville will retain its employees and also attract quality talent.
- The Public Works Department will be bringing an additional director on after the mid year (6 months into the budget year; after April 1<sup>st</sup>, 2015).
- The City has recognized the need for upkeep of existing streets in the City. This is the third year the City has budgeted money for Street Repairs in the General Fund. Street Repairs in the 2014-2015 Annual Budget total \$67,632, which is a \$21,132 increase from last year's budget. It is the City's goal to increase this amount every year if possible, to keep up with the street repair needs of the City.
- It is the City's goal, in staying in line with the Comprehensive Plan, to create and have parks, to improve the quality of life for citizens, throughout the City. The 2014-2015 Annual Budget includes \$40,400 for Parks.

With the Fiscal Year 2014-2015 Annual Budget, it's the City's full intention to provide the most effective and efficient services to the Citizens of Nolanville. The Annual Budget allocates resources in a proficient manner to provide our Citizens with the needed services to ensure the safety, health, and welfare while improving the quality of life every step of the way. Although each department within the City has their own duties and responsibilities, it's the outstanding teamwork from all the dedicated department heads and staff that ensure the day to day functions of the City are possible.

It is the City's intention that with the Fiscal Year 2014-2015 Annual Budget we are on the path to reach the goal of becoming more transparent and increasing community awareness and involvement. We still have a long ways to go and improvements can always be made, therefore any suggestions or comments towards refining the budget document for the upcoming fiscal years are more than welcome. To end with, the Administration, would like to thank the Citizens of Nolanville, the City Council, and all the City Staff for their help, support and dedication towards making Nolanville "A Great Place to Live."

**City of Nolanville**  
**Fiscal Year 2014-2015 Annual Budget Calendar**

<b>Date</b>	<b>Council Meeting</b>	<b>Required Activity</b>	<b>Legal Requirement Reference</b>
June 9, 2014	City Council Workshop	Discuss projects and expenditures for the city and each department	
June 9-13, 2014 (Monday-Friday)		City Manager meets with each department head to discuss departmental budget	
June 19, 2014 (Thursday)	Council Meeting	Discuss projects and expenditures for the city and each department	
July 14, 2014 (Monday)	City Council Workshop	Discuss projects and expenditures for the city and each department	
July 17, 2014 (Thursday)	Council Meeting	Discuss projects and expenditures for the city and each department	
July 29, 2014		Publication of Effective and Rollback Tax Rates, Statements, and Schedules in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
July 22, 2013 (Monday)		Publication of Notice of (August 7 )Meeting (Workshop) to Discuss Tax Rate in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
July 22, 2013 (Monday)		Publication of Notice of Public Hearing on Proposed Budget in Newspaper	City Charter Article VI, Section 6.03
July 24, 2014 (Thursday)(5:30PM)	Special Council Meeting	Submit Proposed Budget to City Council	City Charter Article VI, Section 6.02
August 7, 2014 (Thursday) (5:30PM)	Council Workshop before Council Meeting	Budget Workshop Discuss Tax Rate	Texas Property Tax Code 26, Article VIII Section 21

August 7, 2014 (Thursday) (6:00PM)	Council Meeting	Public Hearing on Proposed Budget	State Statute Section 102.006 City Charter Article VI, Section 6.03
August 7, 2014 (Thursday) (6:00PM)	Council Meeting	Take a Recorded Vote on Tax Rate and Set Date to Adopt the Tax Rate	Texas Property Tax Code 26, Article VIII Section 21
August 7, 2014 (Thursday) (6:00PM)	Council Meeting	Set meeting to Adopt Tax Rate for September 18, 2014	Texas Property Tax Code 26, Article VIII Section 21
August 7, 2014 (Thursday) (6:00PM)	Council Meeting	Set Public Hearings on the Tax Rate Increase for August 21, 2014 and September 4, 2014	Texas Property Code 26, Article VIII Section 21
August 9, 2014		Publication of Notice of (August 21 & September 4) Public Hearing on Tax Rate Increase in Newspaper	Texas Property Code 26, Article VIII Section 21
August 9, 2014		Publication of Public Notice for (August 21) First Public Hearing on Tax Rate Increase in Newspaper	Texas Property Code 26, Article VIII Section 21
August 21, 2014 (Thursday)	Council Meeting	First Public Hearing on Tax Rate Increase	Texas Property Tax Code 26, Article VIII Section 21
August 21, 2014 (Thursday)	Council Meeting	Review City Council Recommended Changes to the Proposed Budget	City Charter Article VI, Section 6.03
August 22, 2014 (Friday)		Publication of Public Notice for (September 4) Second Public Hearing on Tax Rate Increase in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
August 22, 2014 (Friday)		Publication of Notice of Public Hearing on Changes to Proposed Budget in Newspaper (or 2 <sup>nd</sup> public hearing on proposed budget if no changes were made)	City Charter Article VI, Section 6.03
September 4, 2014 (Thursday)	Council Meeting	Second Public Hearing on Tax Rate Increase	Texas Property Tax Code 26, Article VIII Section 21

September 4, 2014 (Thursday)	Council Meeting	Public Hearing on Changes to Proposed Budget (or 2 <sup>nd</sup> public hearing on proposed budget if no changes were made)	City Charter Article VI, Section 6.03
September 6, 2014 (Saturday)		Publication of Notice of Tax Revenue Rate in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
September 6, 2014 (Saturday)		Publication of Public Notice for (September 18) Meeting to Adopt Tax Rate in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
September 18, 2014 (Thursday)	Council Meeting	Adoption of Fiscal Year 2014-2015 Proposed Budget First Reading	City Charter Article VI, Section 6.03 State Statue Section 102.007
September 18, 2014 (Thursday)	Council Meeting	Adoption of 2014-2015 Tax Rate First Reading	City Charter Article VI, Section 6.13
September 25, 2014 (Thursday) (if needed)	Special Council Meeting	Adoption of Fiscal Year 2014-2015 Proposed Budget/Adoption of 2014-2015 Tax Rate Second Reading (if needed)	City Charter Article VI Section 6.03 Article III Section 3.11

**CITY OF NOLANVILLE**

**ORDINANCE No. 2014-09-18 #9007**

**AN ORDINANCE OF THE CITY OF NOLANVILLE, TEXAS, ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; 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, 2014, to September 30, 2015, has been prepared by Stephen Pearl, 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 2014-2015 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 2014-2015 fiscal year;

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

**1. APPROVAL OF BUDGET**

The annual budget presented by the City Manager and made available for public review for one month 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 2014-2015, as set forth in **Appendix 1** hereof. That the appropriations for the 2014-2015 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, 2015. (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.

**CITY OF NOLANVILLE**

**ORDINANCE No. 2014-09-18 #9018**

**AN ORDINANCE OF THE CITY OF NOLANVILLE, TEXAS, SETTING A PROPERTY (AD VALOREM) TAX RATE AND APPROVING THE 2014 AD VALOREM TAX RATE AND LEVY OF (\$0.5054) PER ONE HUNDRED DOLLARS (\$100) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; AND PROVIDING FOR SEVERABILITY AND DECLARING AN EFFECTIVE DATE.**

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

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

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

**WHEREAS**, the City Council has complied with all applicable requirements of the Texas Property Tax Code prior to the setting of the tax rate for said City for 2014

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

**1. APPROVAL OF 2014 TAX RATE & LEVY**

That there be and is hereby levied and shall be assessed and collected for the year 2014, on all taxable property, real, personal and mixed, situated within the City Limits of the City of Nolanville, Texas, and not exempt by the Constitution of the State and valid State Laws, an ad



valorem tax rate of \$0.5054 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

(a) For the purpose of defraying the current expenses and budget of the municipal government of the City (maintenance and operation), a tax rate of \$0.3635 on each One Hundred Dollars (\$100.00) assessed value of taxable property.

(b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds or other indebtedness of the City, not otherwise provided for, a tax of \$0.1419 on each One Hundred Dollars (\$100.00) assessed value of taxable property which shall be applied to the payment of such interest and maturities of all outstanding bonds or other indebtedness.

## **2. PENALTY & INTEREST**

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

## **3. CUMULATIVE CLAUSE**

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

## **4. SEVERABILITY CLAUSE**

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

## **5. SAVINGS CLAUSE**

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

## **6. ENGROSSMENT & ENROLLMENT**

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

Council of the City of Nolanville and by filing this Ordinance in the Ordinance records of the City.

**7. PUBLICATION CLAUSE**

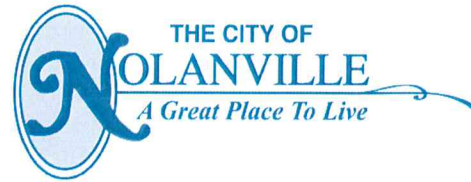
The City Secretary of the City of Nolanville, Texas is hereby directed to publish in the Official newspaper of the City of Nolanville, the caption, and effective date clause of this Ordinance as required by Section 52.011 of the Texas Local Government Code.

**8. EFFECTIVE DATE**

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

**9. PROPER NOTICE & MEETING**

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



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**INTEROFFICE MEMORANDUM**

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**TO:** CITY OF NOLANVILLE DEPARTMENT HEADS  
**FROM:** STEPHEN PEARL, CITY MANAGER  
**SUBJECT:** 2014-2015 CITY OF NOLANVILLE BUDGET  
**DATE:** MAY 28, 2014

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**INTRODUCTION**

First I would like to commend each of you for your hard work during last year's budget preparation and your hard work throughout the year! Budget season is here, and it is time to start the preparation and development again. I know that most of you have been through the process before, but below I have provided a brief summary of the process.

An annual budget is the single most important financial responsibility of a local government. The Local Government Code, Chapter 102, requires Texas cities to adopt an annual budget. The budget is the proof that City Officials and staff are accountable for how they spend taxpayers' dollars. While you, and many others, are involved in developing a budget — including elected officials, department heads and the public — the primary responsibility belongs to the budget officer. Now that we are a Home Rule City and acting under the City's Charter, I, the City Manager, am the budget officer of the City and in charge of preparing and submitting the annual budget and capital program to the City Council. However, for the process to be possible, we will all have to work diligently together. After all of our hard work, I will submit a proposed budget to the City Council and file it with the City Secretary. The City Council then reviews the proposals, makes any desired changes, and then sets a date for the required public hearings. After the public hearings are conducted, and final modifications are made, the budget is adopted by the City Council by means of an Ordinance.

With this memo I have included forms to be used in preparing your budget request along with procedure instructions that follow below in the memo.

### **TAKE NOTE WHILE PREPARING YOUR BUDGET REQUEST**

Although I'm sure that you are all already aware, cities across the US have to tighten their belts and cut cost. Cities are challenged every day with the task of doing more with less and cutting cost. Just looking at preliminary projections of City revenue, sources indicate that the City revenue for the upcoming fiscal year will be close to what was projected for this year. In preparing your budget request, it is essential that you keep a conservative mind set. It is essential to determine more cost effective ways to get the job done and maintain a good level of service. It is more important than ever to use proper planning for what needs to be accomplished through your departmental budget request. The budget is a strategic tool and should not be taken advantage of due to poor planning and unneeded request.

### **BUDGET REQUEST JUSTIFICATION**

We all must keep in mind that the Citizens and the City Council deserve a clear understanding of the services to be financed from the City's generated revenues. It is crucial, as department heads, to draw a clear line between **WANTS and NEEDS**. It is fine to include "wants" in budget request but it is important to prioritize. You will be asked to justify all budget requests, please be willing to give a no-nonsense approach to what you need and how you can make your budget stretch. Request should be made to address safety issues, mandatory laws, to insure proper City planning and in providing more cost efficient and effective ways of doing things. **You should consider budget items that address reduce spending, and be able to cut unneeded cost.** Keep in mind that we must utilize what assets we have available, in that we maintain, repair and replace our current infrastructure and what we already have in service.

With this memo I have included: (1) a Proposed Budget Worksheet for your department, (2) a Priority Department Line Item Adjustment Request Form, (3) a Expenditure Explanation Form and (4) a print out of where you department currently stands budget wise. Each department head should review decisively the existing practices in the various activities under your jurisdiction to determine what improvements can be made to bring about more efficient and economical operations. Special attention should be given to items you believe can be reduced or eliminated and to services that may no longer be essential or may be replaced by more essential activity. Also, it will be particularly helpful to indicate what can be affected by reducing the standards and what additional expenditures would be necessary to raise the standards.

**ADDITIONAL BUDGET PREPARATION INFORMATION**

**\*\*PLEASE COMPLETE THE NEEDED FORMS AND PLAN TO MEET WITH ME SOMETIME BETWEEN JUNE 9-13, 2014 SO WE CAN GO OVER EVERYTHING.\*\***

**When turning in your forms please include a cover sheet that gives a brief statement of your department's operations along with at least 3 goals (but not limited to 3) that you would like to have accomplished in the next fiscal year.**

**Your cover letter can also include recommended discontinuances of activities that are obsolete and unnecessary, and highlight top priorities. Also, in your cover letter when asking for line item increases, state what line items will be decreased in funding to make up the difference.**

**It is important to remember that all of your decisions and request will affect Nolanville today, tomorrow and in the future. How will your decisions affect the GREAT City of Nolanville 10 years from now? Please feel free to come by and talk with me about any questions you may have involving the preparation process for next year's budget.**

Thank you for all of your hard work!

Stephen Pearl

Nolanville City Manager

# City of Nolanville, Texas

## Financial Policies

Policies 1.-17. presented to City Council, and Approved on, October 6, 2011

### Financial Policies and Procedures

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#### 1. Financials

##### A. Bank Depository

The City shall maintain funds in a Bank, designated as its depository for banking services. The initial selection of this depository was done by the City Council vote during May 2011 and will be reviewed thereafter every three years unless circumstances deem otherwise.

##### B. Accounts Payable

Three individuals are authorized to sign checks written on the bank depository account: Mayor, City Manager, 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 must be signed by two authorized signers, Mayor 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.

#### 2. 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:

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

### **3. 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 NLT 45 days prior to end of fiscal year. At least two Public Hearings will be held prior to adoption.
3. Adoption: The Final Budget is place on the 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 would 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 Board 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.

### **4. Revenue Management**

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

1. Property Taxes. Collected by the Bell County Tax Appraisal District and transmitted to the city via automatic bank drafts as collected.
2. Sales and Use Taxes. Collected by the State Comptroller and transmitted monthly or quarterly to the city via automatic bank drafts.
3. Franchise Fees. The city, by ordinance, has levied fees on certain services being provided to city residents by vendors operating within the city. These fees are paid directly from the vendor to the city on a recurring schedule, normally quarterly.
4. Permit and License Fees: The city assesses fees by ordinance on many services provided by the city and fees for permitting specific functions within the city. These fees are collected by the city and deposited in the city's bank depository.
5. Investment Income. The city makes investments of money not needed for current expenditures. These investments will earn interest and it will be deposited in the bank depository or maintained in the investment account until needed by the city for expenditures.

B. Recording. The treasurer is responsible for recording the revenues received by the city in the books of accounts in a timely manner.

C. Scheduling. The treasurer shall maintain a schedule of all anticipated revenues to insure funds are received when expected.

## **5. Expenditure Policies**

A. Budget Amendments: The Board 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. The treasurer shall make all effort to receive any prompt payment discount.

## **6. Asset Management**

A. Cash Management and Investments: The Council formally approved a separate Investment Policy that complies with the requirements of the Public Funds Investment Act (PFIA) section 2256 of the Texas Local 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 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 and properly accounted for, and prudently insured. See capitalization policy.

## **7. 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:

- a. Grants
- b. Use of Reserve Funds
- c. Use of Current Funds
- d. Short Term Loans
- e. Long Term Bonds

## **8. 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.

## **9. Internal Controls**

Whenever possible, written procedures will be established and maintained by the 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.

## **10. Petty Cash Procedures**

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.

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.

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.

## **11. 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 start up 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 assets 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.

## **12. 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:

- a. Check must be made out to the “City of Nolanville”.
- b. Check must be dated the date of issuance, (no post dated checks).
- c. 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.
- d. The acceptor of the check shall write the identifying number on the check.
- e. The check may not be written for more than the invoiced amount.

### **13. 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

### **14. 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.

### **15. 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.

Bank cards may not be used for payment of other city fees, licenses, permits etc. Those payments may only be made using cash, check, or money orders.

### **16. 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: and, as directed by the following.

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. If item or supplies have not been budgeted, department head must submit the purchase order to the 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 \$5,000 or more:

All purchases greater than \$5,000 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.

## **17. Price Quotations**

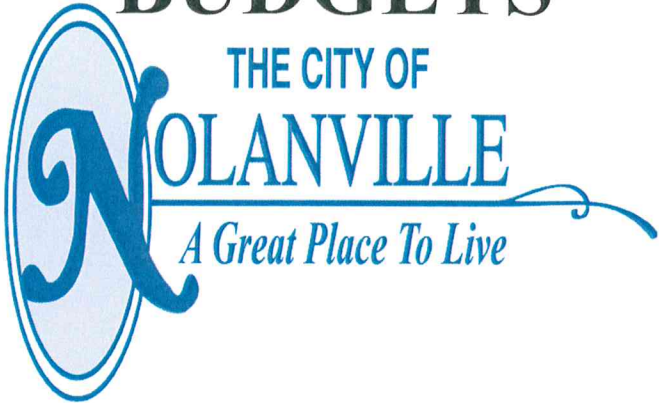
If the anticipated expenditure exceeds \$5,000, the purchase shall not be made until price quotations have been obtained from at least three (3) suppliers. If the goods or services are not available from as many as three (3) suppliers, price quotations shall be obtained from the available suppliers. "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.

**DEPARTMENTAL  
BUDGETS**



### 3 Year City of Nolanville Personnel Overview Data

Personnel	2012-2013	2013-2014	2014-2015
<b>Administration</b>			
City Manager	1	1	1
City Secretary	1	1	1
Finance Director	.25	.25	.25
Administrative Assistant	1	1	1
<b>Municipal Court</b>			
Court Clerk	1	1	1
<b>Police Department</b>			
Police Chief	1	1	1
Administrative Assistant	.5	.5	.5
Police Officers	4	5	5
<b>Public Works</b>			
Public Works Director	1	1	1
Additional Public Works Director			1
Public Works Assistant	2	2	2
<b>Total Personnel</b>	<b>13</b>	<b>14</b>	<b>15</b>



# ADMINISTRATION

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## 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.

### *City Manager*

Nolanville is chartered as a Home Rule City and operates under the Council-Manager form of government. The City Manager is appointed by, and serves at, the pleasure of the City Council, which is the governing body responsible for setting policy. The City Manager makes budget and other recommendations to the City Council and advises the Council of the City's current conditions and future needs. The City Manager serves as the chief administrative officer and assists the Council in identifying the policy agenda and provides recommendations to the City Council.

### *City Secretary*

The City Secretary serves as the official record keeper for the City of Nolanville. The City Secretary issues agendas and records minutes for all City Council meetings, authenticates by signature all ordinances and resolutions, and safeguards the municipal election process. The City Secretary also provides information to the public and helps the public locate government information maintained by and for the City in accordance with requirements established by law and by City Charter. The City Secretary is an officer of the city, appointed by the City Manager. The position of City Secretary is a statutory position required by State Law and the City Charter.

### *Finance Director*

The Finance Director provides complete and accurate financial information to the Council, administration, general public, investment community, governmental agencies, and others. The Finance Director's duties include financial reporting, budget preparation and control, debt management, payroll, accounts payable, accounts receivable, and custody and investment of public funds. The Finance Director for the City of Nolanville is responsible for the many different financial tools used by the city to operate on a day-to-day basis and handles the reporting aspect that keeps the city in compliance with all of the necessary accounting / fiscal reports required by City Charter and by State and Federal Law.

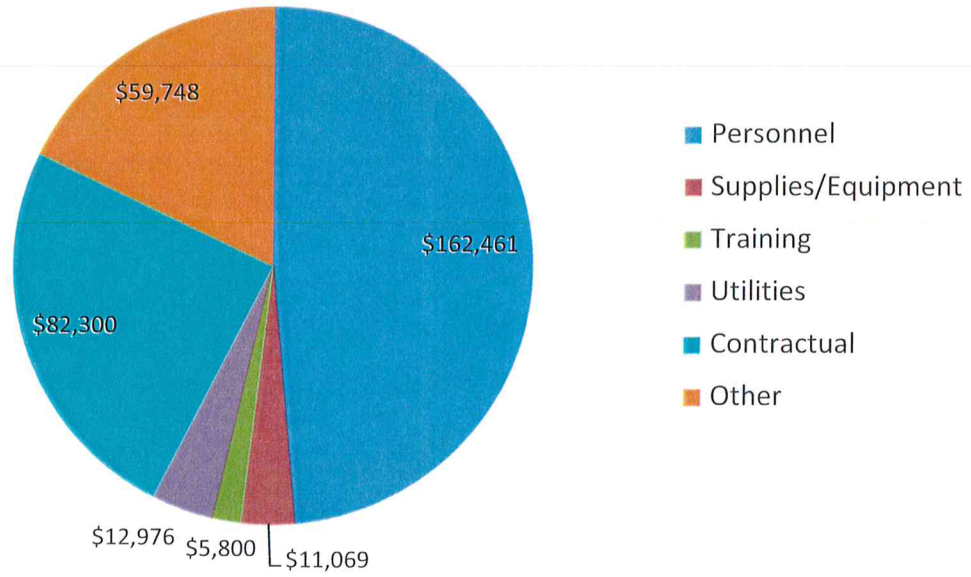
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## Department Location

The Administration Department is located in City Hall at 100 North Main Street, Nolanville, Texas 76559. The hours of operation are 8:00AM to 5:00PM, Monday through Friday excluding

holidays. You may contact personnel of the Administration Department by phone at (254)698-6335 or fax at (254)698-2540.

### Administration Expenditures





# MUNICIPAL COURT

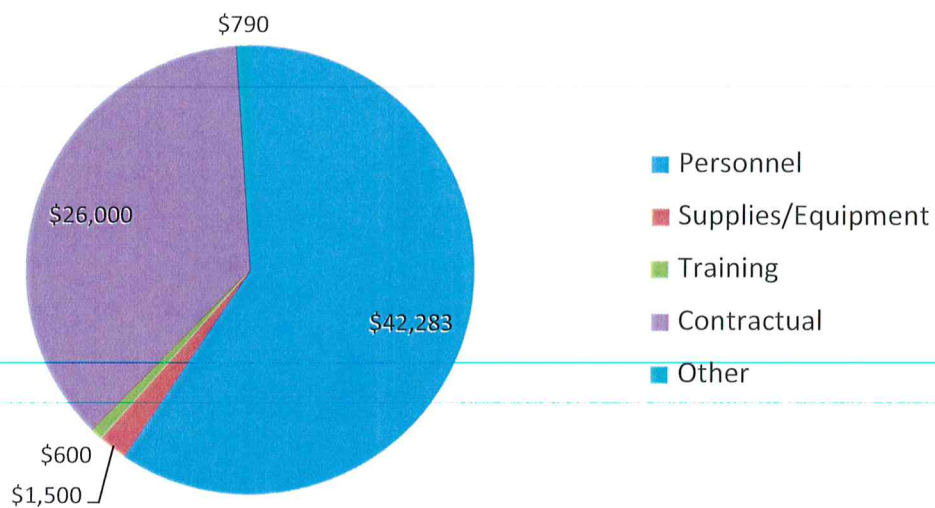
## Department Description

Municipal Court duties include 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.

## Department Location

The Municipal Court Department is located in City Hall at 100 North Main Street, Nolanville, Texas 76559. The hours of operation are 8:00AM to 5:00PM, Monday through Friday excluding holidays. You may contact the Court Clerk of the Municipal Court Department by phone at (254)698-6093 or fax at (254)698-2540.

### Municipal Court Expenditures





## POLICE DEPARTMENT

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### 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 fulltime/part-time personnel and volunteers.

#### *ADMINISTRATION - Police Chief's Office*

All management, supervisors and employees (sworn and non-sworn) within the department are under the authority and direction of the Chief of Police. Specifically, administration functions include personnel; appointment and retention of employees; employee grievances; citizen clearance letters; council reports; citizen complaints; employee discipline; traffic surveys; personnel files; payroll; internal affairs; development and enforcement of department policies; supervision of volunteers; monthly Department of Justice statistical reports; and staff reports. The Chief also will attend council meetings; and consults with department heads, and legal counsel to make recommendations to ensure that all city ordinances, and state and federal laws are observed and enforced. In addition the chief serves as the department representative to citizen groups, press relations, and professional organizations,

#### *OPERATIONS*

Responsible for operations of officers, includes the management of patrol and traffic; parking enforcement; community outreach; Neighborhood Watch Program; response to all calls for service; report writing; parking and traffic citations; dispatch; police reserves; training; administrative reviews; range; scheduling; peddlers/solicitors; volunteer programs, and crossing guards.

#### *SUPPORT SERVICES*

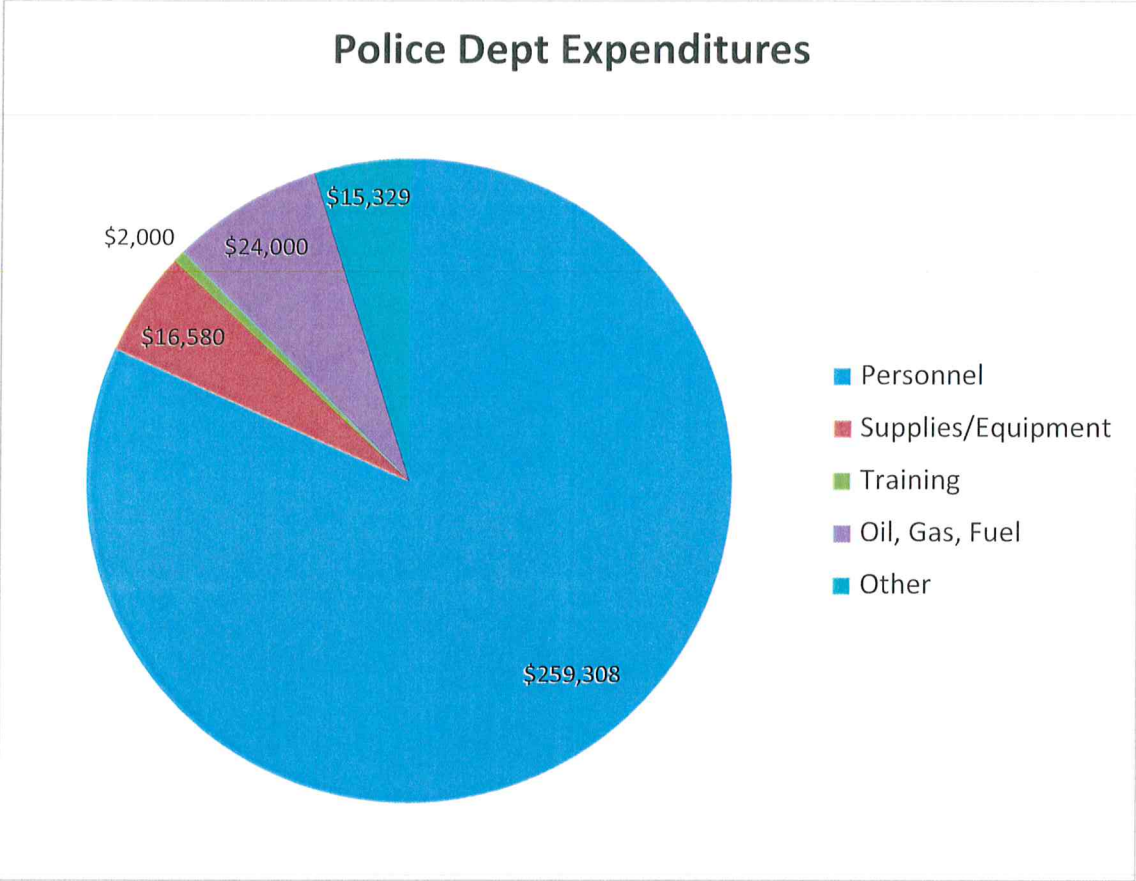
Coordinates records, recruitments, backgrounds, and investigations; contract services; balance and oversee the collection of report fees; budget; purchasing; accounts payable; city telephones; court liaison; crime analysis, statistics and mapping; press releases; property/evidence; computers; fleet maintenance; fingerprinting; and Department Policies.

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### Department Location

The Police Department is located next to City Hall at 100 North Main Street, Nolanville, Texas 76559. The Administrative hours of operation are 8:00AM to 12:00PM, Monday through Friday

but provides 24 hour 7 days a week Police coverage for the City of Nolanville. You may contact personnel of the Police Department by phone at (254)698-6334 or fax at (254)698-6337.





## **PUBLIC WORKS**

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### **Department Description**

Public Works Department is comprised of several functions including Code Enforcement, Animal Services, Building Compliance, Streets, Parks and Recreation. Public Works also has the responsibility of street repairs, cleaning of storm drains, mowing of 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 at the same time 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.

#### *Code Enforcement*

Within the Public Works Department is the Code Enforcement. Code Enforcement includes the inspection, improvement, and rehabilitation of environmental hazards on public and private property by determining the presence of health hazards, nuisance violations, unsafe building conditions, junked and inoperable motor vehicles and violations of any health regulations or ordinances. Violations may be located by the Code Enforcement Officer or reported by any person. Upon inspection by the Code Enforcement Officer, the violator is notified of the violation, instructed on possible solutions and given a time frame in which to have the violation corrected. The primary role of the Code Enforcement is to eliminate hazards that could affect public safety. While the code enforcement officer can issue citations, their primary goal is for problems to be corrected by the property owner.

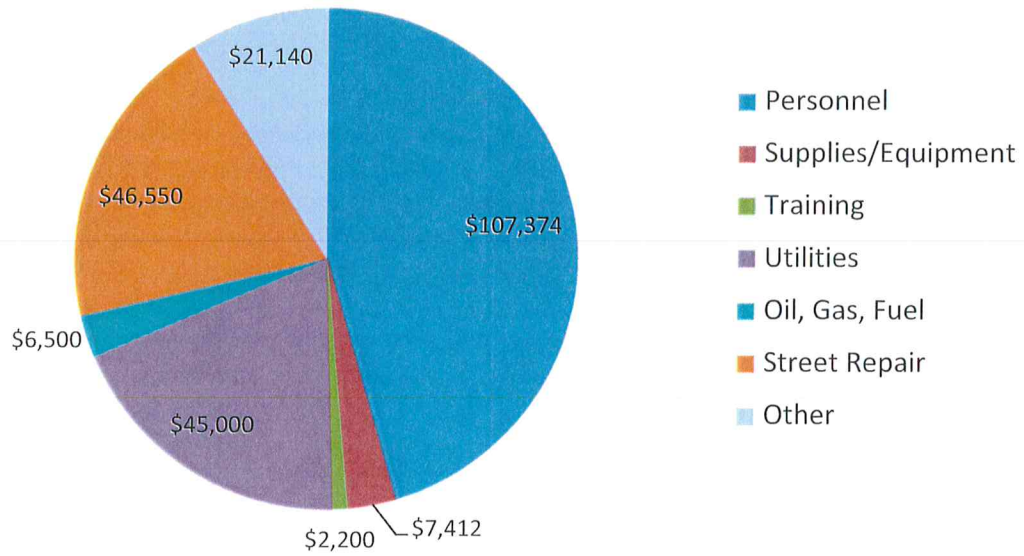
#### *Animal Services*

Another function within Public works is Animal Services. Animals services works in providing a safe humane shelter for unwanted, stray, abused, and impounded animals in accordance with state and city regulations in a cost-efficient and effective manner. Animal services also provide the service of keeping the city free of loose and stray animals.

### **Department Location**

The Public Works Department is located in City Hall at 100 North Main Street, Nolanville, Texas 76559. The hours of operation are 8:00AM to 5:00PM, Monday through Friday excluding holidays. You may contact personnel of the Public Works Department by phone at (254)698-6032 or fax at (254)698-2540.

## Public Works Expenditures



# SCHEDULE OF OUTSTANDING DEBT



## Outstanding Debt

The City's outstanding indebtedness will be \$2,195,000 as of October 2014. This is the Bonds issued for the 10<sup>th</sup> Street Project and the Ave H Street Project. Of the two components of the collected property tax the interest and sinking revenue is required to pay the principal, interest, and fees on the current debt.

### CITY OF NOLANVILLE

### 2014 TAX YEAR

The unit plans to pay the following amounts for long term-debts that are secured by property taxes. These amounts will be paid from property tax revenues, (or additional sales tax revenues, if applicable).

<b>Description of Debt Service</b>	<b>Principal or Contract payments to be paid</b>	<b>Interest to be Paid</b>	<b>Other Amounts to be paid</b>	<b>Total Payments</b>
2007 Series Bonds, Frost Bank Bond Issue (10 <sup>th</sup> Street Project)	\$75,000.00	\$63,113.00	0	\$138,113.00
2012 Series Certificate of Obligation (Street, Sidewalk and Drainage Projects to include Ave H)	\$60,000.00	\$28,244.00	0	\$88,244.00

**SCHEDULE OF CAPITAL OUTLAYS  
BY DEPARTMENT**





## Capital Outlays by Department for the City of Nolanville

Capital outlay items are expenditures for fixed assets such as equipment, infrastructure improvements and vehicles that are funded from the operating budget. These items generally have a life expectancy of up to 10 years. Since long-term financing is not necessary and expenditures of this type are of a recurring nature, these items are not part of the Capital Improvements Program. The total fiscal year 2014-2015 budget for capital outlays is estimated at \$33,000.

Department	2011-2012	2012-2013	2013-2014	2014-2015
<b>Administration</b>				
Office Furniture	\$0.00	\$0.00	\$4,000	\$3,000
Community Center Lighting	\$0.00	\$0.00	\$3,050	\$0.00
Remodeling of Meeting Room	\$0.00	\$0.00	\$0.00	\$0.00
<b>Municipal Court</b>				
Remodeling of Court Room	\$0.00	\$20,000	\$0.00	\$0.00
<b>Police Department</b>				
2 Equipped Police Vehicles	\$60,000	\$0.00	\$0.00	\$0.00
1 Equipped Police Vehicle	\$0.00	\$27,000	\$0.00	\$30,000
<b>Public Works</b>				
<b>Total</b>	<b>\$60,000</b>	<b>\$47,000</b>	<b>\$7,050</b>	<b>\$33,000</b>

# ANALYSIS OF TAX RATES

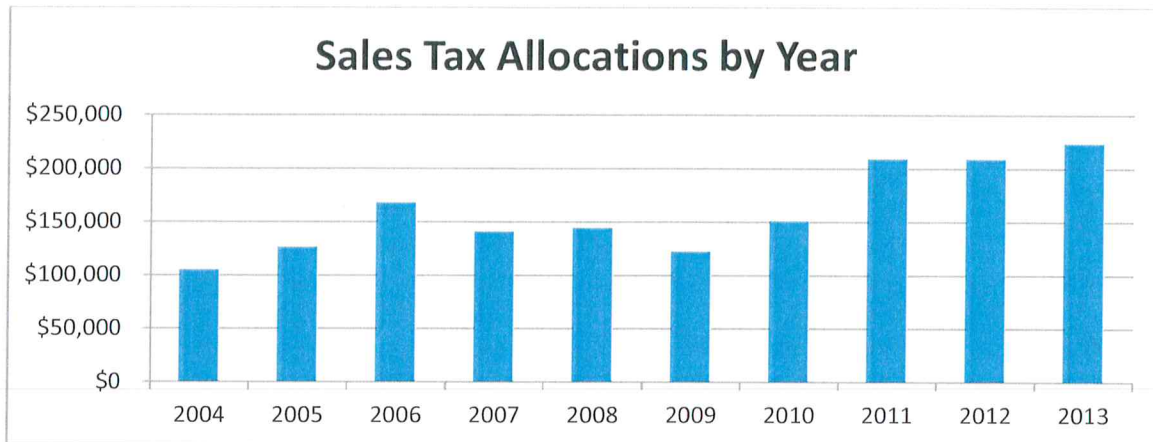


## SALES TAX

Sales tax comes in at third as the top revenue sources in the General Fund. The City of Nolanville has experienced an increase in sales tax in the fiscal year 2013-2014. While sales tax is difficult to predict, the fiscal year 2014-2015 sales tax revenue is estimated to be \$160,000 for the general fund. Total sales tax collected is allocated in **three ways**, general fund, street maintenance, and economic development. An estimated \$40,000 collected from sales tax is allocated for street maintenance for the City and an estimated \$40,000 collected from sales tax is allocated for economic development purposes of the City.

### CITY OF NOLANVILLE SALES TAX REVENUE ALLOCATED EACH MONTH

	2010	2011	2012	2013	2014
<b>January</b>	\$9,421	\$14,884	\$15,412	\$16,756	\$19,308
<b>February</b>	\$12,966	\$20,805	\$20,024	\$22,079	\$28,677
<b>March</b>	\$7,753	\$13,230	\$15,697	\$15,279	\$16,725
<b>April</b>	\$9,206	\$14,680	\$16,027	\$15,482	\$18,310
<b>May</b>	\$14,681	\$22,105	\$21,251	\$21,068	\$26,612
<b>June</b>	\$11,495	\$14,420	\$15,204	\$17,421	\$19,188
<b>July</b>	\$11,370	\$15,004	\$16,871	\$16,490	\$19,082
<b>August</b>	\$16,635	\$20,979	\$21,763	\$23,164	
<b>September</b>	\$12,349	\$15,080	\$17,276	\$18,302	
<b>October</b>	\$13,972	\$20,914	\$17,406	\$17,500	
<b>November</b>	\$18,496	\$23,161	\$22,590	\$24,345	
<b>December</b>	\$13,653	\$15,001	\$10,510	\$16,740	
<b>Year Total</b>	\$151,997	\$210,261	\$210,031	\$224,626	



## 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, operations and maintenance and the interest and sinking. The operations and maintenance provides the revenue for the City's General Fund operations while the interest and sinking provides revenue to pay the City's debt service obligations.

### COMPARISON OF PREVIOUS YEARS TAX RATES

Tax Year	General Fund	Debt Service	Total
2014-2015	0.3635	0.1419	0.5054
2013-2014	0.3650	0.1468	0.5118
2012-2013	0.3654	0.1541	0.5195
2011-2012	0.3454	0.1240	0.4694
2010-2011	0.3134	0.1326	0.4460
2009-2010	0.2880	0.2197	0.5077
2008-2009	0.2316	0.2761	0.5077
2007-2008	0.2181	0.2875	0.5056
2006-2007	0.2122	0.3166	0.5288
2005-2006	0.2209	0.4019	0.6228
2004-2005	0.2290	0.2533	0.4823

### PROPERTY VALUE ANALYSIS

Tax Year	Assessed Value	Percentage Change	Amount Collected	Percentage Collected
2014	177,576,133	3.15%		
2013	172,159,856	6.06%	772,760	96.40%
2012	162,322,922	5.44%	761,770	95.75%
2011	153,943,751	1.57%	666,470	96.91%

**TAX LEVIES AND TAX  
COLLECTION BY YEAR FOR THE  
LAST THREE (3) YEARS**



**ESTIMATE OF AD VALOREM TAX REVENUE  
AND ANNUAL DISTRIBUTION OF COLLECTIONS**

Taxable Assessed Valuation	159,445,219
Annual Tax Rate of \$100 Valuation	0.5054
Non-Freeze	805,836
Freeze Tax Levy	48,291
Total Tax Levy	854,127
Estimated Percent of Collections	97%
Estimated Funds from Tax Levy	828,503

**ANNUAL DISTRIBUTION OF ALL TAX COLLECTIONS**

	% Of Total	Tax Rate	Collections
General Fund	71.92%	0.3635	595,886
Debt Service Fund	28.08%	0.1419	232,617
Total	100.00%	0.5054	828,503

**COMPARISON OF PREVIOUS YEARS TAX RATES**

Tax Year	General Fund	Debt Service	Total
2014-2015	0.3635	0.1419	0.5054
2013-2014	0.3650	0.1468	0.5118
2012-2013	0.3654	0.1541	0.5195
2011-2012	0.3454	0.1240	0.4694
2010-2011	0.3134	0.1326	0.4460
2009-2010	0.2880	0.2197	0.5077
2008-2009	0.2316	0.2761	0.5077
2007-2008	0.2181	0.2875	0.5056
2006-2007	0.2122	0.3166	0.5288
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**PROPERTY VALUE ANALYSIS**

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2013	172,159,856	6.06%	772,760	95.40%
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2011	153,943,751	1.57%	666,470	96.91%

**A PROVISION FOR FINANCING  
THE CURRENT CAPITAL  
IMPROVEMENT PROGRAM**



## **CAPITAL IMPROVEMENT PROGRAM (PLANNING)**

With all capital improvements it is essential that a City assess and plan for needed projects. For the 2014-2015 fiscal year the City is continuing on with the capital improvement project for Street, Sidewalk and Drainage Improvements to include Ave H Street. This Capital Improvement is funded through Certificates of Obligation. Still, during the 2014-2015 fiscal year the City will take a proactive approach in developing a plan for upcoming projects. Funding sources for Capital Improvements include bond proceeds supported by Ad Valorem Tax Rate and Grants. Future Capital Improvements include street improvements, infrastructure improvements, park improvements and drainage improvements.

**Street Improvements**- The City is continuing on with the capital improvement project for Street, Sidewalk and Drainage Improvements to include Ave H Street. This Capital Improvement will be funded through Certificates of Obligation. The City is taking a proactive approach in developing a street maintenance program to maintain, repair, repave and redo streets, with the downtown streets and the plaza area being of high priority. Various street projects will ensue the upcoming years to improve mobility throughout the City of Nolanville. In the 2014-2015 Annual Budget, the City has allocated money to start on a number of street projects within the City.

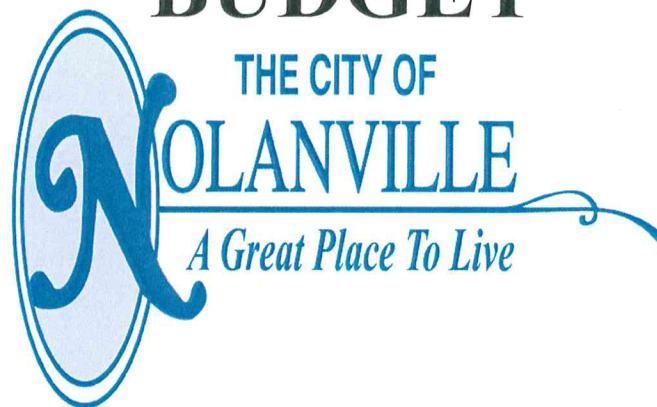
**Infrastructure Improvements**- The City of Nolanville is continuing to grow, and to keep up with the growth, City infrastructure will need to be expanded and improved. Infrastructure improvements that will be looked at include expanding City Hall and the Police Station, and building a shelter to protect the City's equipment.

**Park Improvements**- With the expanding of the City, continual development and increase in population, we would like to look within the City for different areas to create new parks in following along with the City's Comprehensive Plan. In the 2014-2015 annual budget the City has allocated money to work on parks within the City.

**Drainage Improvements**- Since the unexpected flood in September of 2010 the City has been meeting and working with different agencies and focus groups to come up with cost effective ways, and creative ideas, of dealing with drainage issues throughout the city.



**FISCAL YEAR 2014-2015  
COVER PAGE & ANNUAL  
BUDGET**



**CITY OF NOLANVILLE, TEXAS**  
**ANNUAL BUDGET**  
FISCAL YEAR OCTOBER 1, 2014 – SEPTEMBER 30, 2015

**ADOPTED**

September 18, 2014

**THE MAYOR AND CITY COUNCIL**

Christina Rosenthal, Mayor- (does not vote unless there is a tie vote)

Dave Brackmann, Mayor Pro Tem

Dennis Biggs, Councilmember

Marlene Fey, Councilmember

David Escobar, Councilmember

Ernesto Servan, Councilmember

Calculated Rates

- a. The Property Tax Rate for the Preceding Fiscal Year - \$0.5118
- b. The Property Tax Rate – \$0.5054
- c. The Effective Tax Rate – \$0.5109
- d. The Effective Maintenance & Operations Tax Rate – \$0.3644
- e. The Total Rollback Tax Rate - \$0.5354
- g. The Debt Rate - \$0.1419

Adopted Rates

- a. Maintenance & Operations Tax Rate - \$0.363
- b. Debt Rate (Interest & Sinking Fund) - \$0.141
- c. Total Adopted Property Tax Rate - \$0.5054

This budget will raise more total property taxes than last year's budget by \$17,077 or 2.10%, and of that amount \$47,425 is tax revenue to be raised from new property added to the tax roll this year.

Appendix I, City of Nolanville Ordinance No. 2014-09-18 #9007

Fund Account	General Ledger Account	Description	Budget FY 2013 - 2014		Remainder of Year	Estimate YR END		FY 2014_15 Proposed	FY 2014_15 Approved
			Oct 2013 - May 2014	Year		FY 2013_14	FY 2014_15		
<b>General Fund Revenues</b>									
<b>Ad Valorem Taxes Revenue</b>									
100	4100	Property Tax, Current & Delinquent	562,620	548,313	15,000	563,313	563,313	595,886	595,886
		<b>Total Ad Valorem Taxes Revenue</b>	<b>562,620</b>	<b>548,313</b>	<b>15,000</b>	<b>563,313</b>	<b>563,313</b>	<b>595,886</b>	<b>595,886</b>
<b>Sales Tax Revenue</b>									
100	4115	Sales Tax	140,000	111,960	51,429	163,389	160,000	160,000	160,000
100	4120	Mixed Beverage Tax	2,600	2,880	663	3,543	3,500	3,500	3,500
		<b>Total Sales Tax Revenue</b>	<b>142,600</b>	<b>114,840</b>	<b>52,092</b>	<b>166,932</b>	<b>163,500</b>	<b>163,500</b>	<b>163,500</b>
<b>Court Revenue</b>									
100	4500	Court Costs	20,000	17,840	8,920	26,760	25,000	25,000	25,000
100	4510	Fines	100,000	61,012	30,506	91,519	100,000	100,000	100,000
100	4515	Warrant Fees							
		<b>Total Court Revenue</b>	<b>120,000</b>	<b>78,852</b>	<b>39,426</b>	<b>118,279</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>Franchise Fee Revenue</b>									
100	4200	Franchise Fee Revenue	1,500	1,207		1,207	1,500	1,500	1,500
100	4201	Franchise Fees - Other	34,000	23,190	7,730	30,920	32,000	32,000	32,000
100	4202	Cable	4,800	2,548	1,200	3,748	4,000	4,000	4,000
100	4203	Telephone Utility	85,000	91,439		91,439	92,000	92,000	92,000
100	4204	Electric Utility	6,000	9,246		9,246	9,000	9,000	9,000
100	4205	Gas Utility	58,000	37,618	18,000	55,618	48,000	48,000	48,000
		<b>Total Franchise Fee Revenue</b>	<b>189,300</b>	<b>165,248</b>	<b>26,930</b>	<b>192,178</b>	<b>186,500</b>	<b>186,500</b>	<b>186,500</b>
<b>Permit Revenue</b>									
100	4231	Licenses-Businesses	2,100	1,400	700	2,100	2,000	2,000	2,000
100	4232	Licenses-Contractor		560	330	990	1,000	1,000	1,000
100	4250	Inspections		320	160	480	300	300	300
100	4260	Permits	1,800	6,325	3,163	9,488	2,000	2,000	2,000
100	4261	Garage Sale Permits		430	215	645	500	500	500
100	4262	Permits - Other	40,000	39,831	19,916	59,747	54,000	54,000	54,000
		<b>Total Permit Revenue</b>	<b>43,900</b>	<b>48,966</b>	<b>24,484</b>	<b>73,450</b>	<b>59,800</b>	<b>59,800</b>	<b>59,800</b>
<b>Public Works Revenue</b>									
<b>Animal Control</b>									
100	4240	Registration	1,200	339	170	509	900	900	900
100	4425	Animal Control Fees		420	210	630	500	500	500
		<b>Subtotal Animal Control</b>	<b>1,200</b>	<b>759</b>	<b>380</b>	<b>1,139</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
<b>Other PW Revenue</b>									
100	4410	Streets & Public Improvements							

General Ledger Account	Description	Budget FY 2013_14	Oct 2013 - May 2014	Remainder of Year	Estimate YR END FY 2013_14	FY 2014_15 Proposed	FY 2014_15 Approved
100 4803	Misc - Public Works		130		130	200	200
	Subtotal Other PW Revenue		130		130	200	200
	<b>Total Public Works Revenue</b>	<b>1,200</b>	<b>889</b>	<b>380</b>	<b>1,269</b>	<b>1,600</b>	<b>1,600</b>
<b>Other Revenues</b>							
100 4400	Copies / Fax / Notary	400	479	240	719	500	500
100 4410	Public Services		150	75	225	150	150
100 4420	Community Center Rentals	2,400	1,030	515	1,545	1,800	1,800
100 4430	Police Reports	600	337	168	505	600	600
100 4600	Investment Income	5,000	4,496	2,000	6,496	6,500	6,500
100 4800	Misc-EDC Payment					3,600	3,600
100 4801	Misc - Police		1,373		1,373	1,500	1,500
100 4802	Misc - Parks						
100 4804	Misc - Annual Festival						
100 4900	GFA Disposition	5,000	1,326		1,326	5,000	5,000
100 4920	Transfers From Other Funds						
	Subtotal	13,400	9,191	2,998	12,189	19,650	19,650
<b>Contributions/Donations</b>							
100 4700	Private						
100 4710	Police						
100 4730	Public Works		350		350		
	Subtotal		350		350		
	<b>Total Other Revenues</b>	<b>13,400</b>	<b>9,541</b>	<b>2,998</b>	<b>12,539</b>	<b>19,650</b>	<b>19,650</b>
	<b>Total General Fund Revenues</b>	<b>1,073,020</b>	<b>966,649</b>	<b>161,310</b>	<b>1,127,960</b>	<b>1,151,936</b>	<b>1,151,936</b>
<b>General Fund Expenditures</b>							
<b>ADMINISTRATION</b>							
<b>Personnel Expenditures</b>							
100 5101-1100	Salaries & Wages	136,053	90,086	45,043	135,129	143,826	143,826
100 5101-1105	Overtime						
100 5101-1110	Payroll Taxes	10,408	6,892	3,446	10,338	11,003	11,003
100 5101-1111	TWC Unemployment Tax	360	775	387	1,162	828	828
100 5101-1126	TMRS Employer Expense	1,479	1,016	508	1,524	1,963	1,963
100 5101-1125	Group Insurance	14,161	7,658	3,829	11,487	14,679	14,679
	Subtotal Personnel Expenditures	162,461	106,427	53,213	159,640	172,298	172,298

General Ledger Account	Description	Budget FY 2013-2014	Oct 2013 - May 2014	Remainder of Year	Estimate YR END FY 2013_14	FY 2014_15 Proposed	FY 2014_15 Approved
<b>Operations Expenditures</b>							
100 5101-2100	Official Notices	5,800	1,179	500	1,679	4,800	4,800
100 5101-2105	Annual Festival	7,000		7,000	7,000	8,000	8,000
100 5101-2140	Cleaning						
100 5101-2150	Computer	12,750	12,457	2,850	15,307	11,500	11,500
100 5101-2155	Software Fees	8,700	323		323	6,200	6,200
100 5101-2170	Membership Dues & Fees	11,048	6,535	500	7,035	11,048	11,048
100 5101-2175	Certifications/Licenses						
100 5101-2180	Election Expenses	4,400	2,107		2,107	4,500	4,500
100 5101-2190	Equipment	7,129				7,000	7,000
100 5101-2200	Equipment Lease - Copiers	3,000	1,861	868	2,729	3,000	3,000
100 5101-2220	Insurance TML	20,000	20,372		20,372	21,000	21,000
100 5101-2221	Insurance	250	391		391	400	400
100 5101-2230	Prof Svcs - Legal	40,000	33,313	10,000	43,313	42,000	42,000
100 5101-2240	Manuals & Subscriptions	500	67		67	300	300
100 5101-2250	Misc Expenses	240	18		18	150	150
100 5101-2260	Office Supplies	3,700	2,448	1,600	4,048	4,000	4,000
100 5101-2280	Postage	2,000	876	800	1,676	2,000	2,000
100 5101-2290	Printing	1,000	317		317	800	800
100 5101-2301	Prof Svcs - Accounting (Audit)	7,500	7,000		7,000	8,000	8,000
100 5101-2302	Prof Svcs - Engineering		217		217		
100 5101-2303	Prof Svcs - Inspections	8,000	8,543	2,800	11,343	10,000	10,000
100 5101-2304	Prof Svcs - Other	3,800	4,180		4,180	23,000	23,000
100 5101-2310	Repair & Maint: Building						
100 5101-2320	Repair & Maint: Equipment	500	160		160	500	500
100 5101-2360	Supplies - Departmental						
100 5101-2380	General/Personnel Expense	800	522	400	922	1,200	1,200
100 5101-2390	Training & Education	5,800	1,804	902	2,706	4,500	4,500
100 5101-2400	Travel & Meals	4,800	6,366	3,183	9,549	7,000	7,000
100 5101-2440	Telephone	11,000	5,284	2,642	7,926	9,000	9,000
100 5101-2450	Water	1,400	669	334	1,003	1,200	1,200
100 5101-2460	Gas	576	445	223	668	600	600
	Subtotal Operations Expenditures	171,893	117,454	34,602	152,056	191,898	191,898
	<b>Total Administration</b>	<b>334,354</b>	<b>223,881</b>	<b>87,815</b>	<b>311,696</b>	<b>364,196</b>	<b>364,196</b>
<b>MUNICIPAL COURT</b>							
Personnel Expenditures							
100 5201-1100	Salaries & Wages	34,424	23,773	11,887	35,660	35,431	35,431

General Ledger Account	Description	Budget FY 2013_14	Oct 2013 - May 2014	Remainder of Year	Estimate YR END FY 2013_14	FY 2014_15 Proposed	FY 2014_15 Approved
100 5201-1105	Overtime						
100 5201-1110	Payroll Taxes	2,633	1,819	909	2,728	2,710	2,710
100 5201-1111	TWC Unemployment Tax	90	207		207	207	207
100 5201-1126	TMRS Employer Expense	415	312	156	468	532	532
100 5201-1125	Group Insurance	4,720	3,540	1,770	5,310	4,893	4,893
	Subtotal Personnel Expenditures	42,283	29,651	14,722	44,373	43,774	43,774
	Operations Expenditures						
100 5201-2190	Equipment	1,500					
100 5201-2230	Legal Fees	14,000	12,302	6,151	18,453	16,000	16,000
100 5201-2240	Manuals & Subscriptions	50				50	50
100 5201-2320	Office Equip - Repair & Maint						
100 5201-2260	Office Supplies		184	92	276		
100 5201-2280	Postage & Freight	340	190	95	285	320	320
100 5201-2290	Printing	200				200	200
100 5201-2300	Professional Services (Judge)	12,000	6,500	4,000	10,500	12,000	12,000
100 5201-2320	Repair & Maint: Equipment						
100 5201-2360	Supplies: Departmental	600	390	195	585	400	400
100 5201-2390	Training & Education	200	279	140		400	400
100 5201-2400	Travel & Meals						
	Subtotal Operations Expenditures	28,890	19,845	10,673	30,099	29,870	29,870
	<b>Total Municipal Court</b>	<b>71,173</b>	<b>49,496</b>		<b>74,472</b>	<b>73,644</b>	<b>73,644</b>
	<b>POLICE DEPARTMENT</b>						
	Personnel Expenditures						
100 5301-1100	Regular Time	207,303	136,949	68,475	205,424	222,390	222,390
100 5301-1105	Overtime	2,699	192	96	288	2,788	2,788
5301-1100	Holiday	2,879				2,974	2,974
100 5301-1110	Payroll Taxes	16,189	10,548	5,274	15,822	17,454	17,454
100 5301-1111	TWC Unemployment Tax	630	1,361	400	1,761	1,449	1,449
100 5301-1126	TMRS Employer Expense	2,465	1,806	903	2,709	3,285	3,285
100 5301-1125	Group Insurance	27,143	14,063	7,031	21,094	24,465	24,465
	Subtotal Personnel Expenditures	259,308	164,919	82,179	247,098	274,806	274,806
	Operations Expenditures						
100 5301-2110	Ammunition	800	368	184	552	700	700
100 5301-2150	Computer		725	363	1,088	6,000	6,000
100 5301-2155	Software Fees	1,000				1,000	1,000

General Ledger Fund Account	Description	Budget FY 2013_14	Oct 2013 - May 2014	Remainder of Year	Estimate YR END FY 2013_14	FY 2014_15 Proposed	FY 2014_15 Approved
100 5301-2170	Membership Dues & Fees	250	160	80	240	450	450
100 5301-2190	PD Equipment	12,000	1,375	687	2,062	34,000	34,000
100 5301-2200	Equipment Rental	150	30	15	45	150	150
100 5301-2210	Inmate Housing						
100 5301-2230	Legal Expense	200				200	200
100 5301-2240	Manuals & Subscriptions						
100 5301-2251	Misc Expenses-National Night Out	1,250	568	284	852	1,250	1,250
100 5301-2260	Office Supplies	24,000	11,453	5,727	17,180	20,000	20,000
100 5301-2270	Oil, Gas, & Fuel	400	128	64	192	300	300
100 5301-2280	Postage	1,380	502	251	753	750	750
100 5301-2290	Printing						
100 5301-2300	Professional Services					2,500	2,500
100 5301-2310	Bldg - Repair & Maint						
100 5301-2320	Equip - Repair & Maint	750	706	353	1,059	1,000	1,000
100 5301-2330	Vehicle - Repair & Maint	7,000	2,829	1,414	4,243	4,500	4,500
100 5301-2360	Department Supplies	120	31	16	47	100	100
100 5301-2370	Tires & Tire Repairs	141	141	71	212		
100 5301-2380	General Personnel Expense						
100 5301-2390	Training & Education	2,000	695	348	1,043	1,700	1,700
100 5301-2400	Travel & Meals	1,079	1,638	819	2,457	2,100	2,100
100 5301-2410	Uniforms	2,530	1,577	789	2,366	2,750	2,750
100 5301-2440	Telephone	3,000	1,962	981	2,943	3,000	3,000
	Subtotal Operations Expenditures	57,909	24,888	12,446	37,334	82,450	82,450
	<b>Total Police Department</b>	<b>317,217</b>	<b>189,807</b>	<b>94,625</b>	<b>284,432</b>	<b>357,256</b>	<b>357,256</b>
	<b>CONTRACTED EMERGENCY SERVICES</b>						
100 5302-2250	CBCFR Utility Expenses	3,000	250		250		
100 5302-2300	Ambulance Services	50,000	33,333	16,667	50,000	50,000	50,000
100 5302-2305	Fire Services	22,000	14,667	7,333	22,000	22,000	22,000
	Subtotal Contracted Services	75,000	48,250	24,000	72,250	72,000	72,000
	<b>Total Emergency Services</b>	<b>75,000</b>	<b>48,250</b>	<b>24,000</b>	<b>72,250</b>	<b>72,000</b>	<b>72,000</b>
	<b>PUBLIC WORKS</b>						
	Personnel Expenditures						
100 5401-1100	Salaries & Wages	85,438	51,847	25,924	77,771	104,031	104,031
100 5401-1105	Overtime		224	112	336		
100 5401-1110	Payroll Taxes	6,536	3,983	1,992	5,975	7,958	7,958

Fund	General Ledger Account	Description	Budget FY 2013-14		Remainder of Year	Estimate YR END FY 2013-14	FY 2014-15 Proposed	FY 2014-15 Approved
			2013-14	Oct 2013 - May 2014				
100	5401-1111	TWC Unemployment Tax	270	553	100	653	828	828
100	5401-1126	TMRS Employer Expense	969	682	341	1,023	1,573	1,573
100	5401-1125	Group Insurance	14,161	6,149	3,075	9,224	14,679	14,679
100	5401-1130	Temp Employees						
		<b>Subtotal Personnel Expenditures</b>	<b>107,374</b>	<b>63,438</b>	<b>31,544</b>	<b>94,982</b>	<b>129,069</b>	<b>129,069</b>
<b>Operations Expenditures</b>								
100	5401-2120	Animal Control	1,500	321	161	482	1,000	1,000
100	5401-2170	Dues & Fees	240	125	63	188	240	240
100	5401-2175	Certification & Licensing	800				800	800
100	5401-2190	Tools & Equip	4,200	540	270	810	3,327	3,327
100	5401-2200	Equipment Rental	100	135	68	203	150	150
100	5401-2230	Legal Expense						
100	5401-2240	Manuals & Subscriptions	200				200	200
100	5401-2250	Misc Expenses						
100	5401-2260	Office Supplies		10	5	15		
100	5401-2270	Oil, Gas & Fuel	6,500	4,302	2,151	6,453	6,200	6,200
100	5401-2280	Postage						
100	5401-2290	Printing	400	255	128	383	400	400
100	5401-2300	Professional Services	8,000				8,000	8,000
100	5401-2302	Prof Services: Engineering	3,000				6,000	6,000
100	5401-2310	Repair & Maint: Building	3,000	1,023	512	1,535	4,000	4,000
100	5401-2320	Repair & Maint: Equipment	2,500	802	401	1,203	2,500	2,500
100	5401-2330	Repair & Maint: Vehicle	1,600	1,008	504	1,512	1,500	1,500
100	5401-2350	Street Repairs	46,550				67,632	67,632
100	5401-2360	Supplies: Departmental	1,500	539	270	809	1,000	1,000
100	5401-2370	Tire & Tire Repairs						
100	5401-2380	General Personnel Expenses						
100	5401-2390	Certification & Licensing						
100	5401-2390	Training & Education	1,500	530	265	795	1,400	1,400
100	5401-2400	Travel & Meals	600	494	247	741	1,500	1,500
100	5401-2410	Uniforms	1,612	1,043	522	1,565	1,800	1,800
100	5401-2430	Electric	44,000	28,034	14,017	42,051	43,000	43,000
100	5401-2440	Telephone	1,000	780	390	1,170	1,000	1,000
		<b>Subtotal Operations Expenditures</b>	<b>128,802</b>	<b>39,941</b>	<b>19,974</b>	<b>59,915</b>	<b>151,649</b>	<b>151,649</b>
		<b>Total Public Works</b>	<b>236,176</b>	<b>103,379</b>	<b>51,518</b>	<b>154,897</b>	<b>280,718</b>	<b>280,718</b>
<b>COMMUNITY CENTER</b>								
Operations Expenditures								



Fund Account	Description	Budget FY 2013-14		Remainder of Year	Estimate YR END FY 2013-14	FY 2014-15 Proposed	FY 2014-15 Approved
		Oct 2013 - May 2014	May 2014				
100 5501-2140	Cleaning	8,100	248	124	372	3,000	3,000
100 5501-2310	Repairs & Maintenance	600	418	209	627	600	600
100 5501-2450	Utilities - Water	8,700	666	333	999	3,600	3,600
	Subtotal Operations Expenditures						
	Total Community Center	8,700	666	333	999	3,600	3,600
<b>PARKS</b>							
	Operations Expenditures						
100 5502-2310	Repairs & Maintenance	30,000	168	84	252	40,000	40,000
100 5502-2360	Supplies		12	6	18	40,000	40,000
100 5502-2450	Utilities - Water	400				400	400
100 5502-4100	Equipment - Playground						
	Subtotal Operations Expenditures	30,400	180	90	270	40,400	40,400
	Total Parks	30,400	180	90	270	40,400	40,400
	Total General Fund Expenditures	1,073,021	615,659	258,381	899,016	1,191,813	1,191,813
	Excess of Revenues Over Expenditures	-1	350,990		228,944	-39,877	-39,877

Estimated Fund Balance EOY Sep 30, 2014  
 Estimated Fund Balance EOY Sep 30, 2015

1,017,241  
 977,364

Fund GL Account	Description	Budget FY 2013-14		Remainder of Year	Estimate YR END FY 2013-14	FY 2014-15 Proposed	FY 2014-15 Approved
		Oct 2013 - May 2014	May 2014				
<b>Revenue</b>							
400 4100	Property Tax, Current & Deliq.	219,236	221,345		221,345	232,617	
	Total Revenue, DSF	219,236	221,345		221,345	232,617	226,281
<b>Expenditures</b>							
400 5000.2146	Bond Principal						
5000.2170	Dues & Fees	120,000		120,000	120,000	135,000	
5000.2225	Interest			659	1,212		
5000.2200	Equipment Rental						

Debt Service Fund

Proposed Tax Rate = \$ 0.1419 per \$100

General Ledger Account	Description	Budget FY 2013_14	Oct 2013 - May 2014	Remainder of Year	Estimate YR END FY 2013_14	FY 2014_15 Proposed	FY 2014_15 Approved
5000.2165	Software						
5000.2190	Equipment Purchase						
5000.2301	Bond Interest	99,236	64,338	32,168	96,506	91,377	
	Loan Repayment						
400 5000.9900	Transfers Out						
	<b>Total Expenditures, DSF</b>	<b>219,236</b>	<b>64,891</b>	<b>152,827</b>	<b>217,718</b>	<b>226,377</b>	
	<b>Excess of Revenues Over Expenditures</b>		<b>156,454</b>		<b>3,627</b>	<b>6,240</b>	<b>226,281</b>
<b>Court Security Fund</b>							
201 4500	Revenue						
	Court Security Fee 420B	4,000	2,623	1,311	3,934	4,000	4,000
	<b>Total Revenue</b>	<b>4,000</b>	<b>2,623</b>	<b>1,311</b>	<b>3,934</b>	<b>4,000</b>	<b>4,000</b>
	Expenditures						
201 5000-1100	Salaries & Wages		61	31			
201 5000-1110	Payroll Taxes		6	3			
201 5000-2300	Professional Services	4,000	844	422	1,266	4,000	4,000
201 5000-2390	Training & Education		200	100			
	<b>Total Expenditures</b>	<b>4,000</b>	<b>1,111</b>	<b>556</b>	<b>1,266</b>	<b>4,000</b>	<b>4,000</b>
	<b>Excess of Revenues Over Expenditures</b>		<b>1,512</b>		<b>2,668</b>		
<b>Court Technology Fund</b>							
202 4500	Revenue						
	Court Technology Fee 420A	5,333	3,497	1,749	5,246	5,000	5,000
	<b>Total Revenue</b>	<b>5,333</b>	<b>3,497</b>	<b>1,749</b>	<b>5,246</b>	<b>5,000</b>	<b>5,000</b>
	Expenditures						
202 5000-215C	Computer Equipment		4000	1067			
202 5000-2155	Software			2,188			
202 5000-2300	Professional Services	4,333				5,000	5,000
202 5000-2390	Training & Education			50			
202 5000-2400	Travel & Meals			353			
	<b>Total Expenditures</b>	<b>8,333</b>	<b>3,658</b>	<b>353</b>	<b>353</b>	<b>5,000</b>	<b>5,000</b>

Appendix 1, City of Nolanville Ordinance No. 2014-09-18 #9007

General Ledger Account	Description	Budget FY 2013_14	Oct 2013 - May 2014	Remainder of Year	Estimate YR END FY 2013_14	FY 2014_15 Proposed	FY 2014_15 Approved
	Excess of Revenues Over Expenditures	-3,000	-161		4,893		
<b>Crossing Guard Fund</b>							
203 4800	Revenue						
	Vehicle Registration Fee	5,060	5,031		5,031	5,000	5,000
	<b>Total Revenue</b>	<b>5,060</b>	<b>5,031</b>		<b>5,031</b>	<b>5,000</b>	<b>5,000</b>
203 5000-2300	Expenditures						
	Professional Services	15,000				20,000	20,000
	<b>Total Expenditures</b>	<b>15,000</b>				<b>20,000</b>	<b>20,000</b>
	Excess of Revenues Over Expenditures	-9,940	5,031		5,031	-15,000	-15,000
<b>Economic Development Fund</b>							
150 4115	Revenue						
	Sales Tax	35,000.00	28,129	11,508	39,637	40,000	40,000
	<b>Total Revenue</b>	<b>35,000.00</b>	<b>28,129</b>	<b>11,508</b>	<b>39,637</b>	<b>40,000</b>	<b>40,000</b>
	Expenditures						
	Legal Fees		4,125	2,062	6,187	10,000	10,000
	Professional Services					5,000	5,000
	Office Supplies					6,400	6,400
	Economic Development Incentives		1,400	700		150,000	150,000
	Training & Education		1,151	576		6,000	6,000
	Travel & Meals					2,400	2,400
	<b>Total Expenditures</b>	<b>-</b>	<b>6,676</b>	<b>3,338</b>	<b>6,187</b>	<b>179,800</b>	<b>179,800</b>
	Excess of Revenues Over Expenditures	35,000.00	21,453	8,170	33,450	-139,800	-139,800
<b>Street Maintenance Fund</b>							
160 4115	Revenue						
	Sales Tax	35,000.00	28,128	11,508	39,636	40,000	40,000
160	Transfers from Other Funds						
	<b>Total Revenue</b>	<b>35,000.00</b>	<b>28,128</b>	<b>11,508</b>	<b>39,636</b>	<b>40,000</b>	<b>40,000</b>
	Expenditures						
	Professional Services	100,000.00				120,000	120,000
	Equipment						

General Ledger Account	Description	Budget FY 2013_14	Oct 2013 - May 2014	Remainder of Year	Estimate YR END FY 2013_14	FY 2014_15 Proposed	FY 2014_15 Approved
160 5000-235C	Street Repair Supplies		2,723	1,362	4,085	10,000	10,000
160 5000-236C	Road Material		774	387	1,161		
	Other						
	<b>Total Expenditures</b>	<b>100,000.00</b>	<b>3,497</b>	<b>1,749</b>	<b>5,246</b>	<b>130,000</b>	<b>130,000</b>
	<b>Excess of Revenues Over Expenditures</b>	<b>(65,000.00)</b>	<b>24,631</b>	<b>9,759</b>	<b>34,390</b>	<b>-90,000</b>	<b>-90,000</b>
<b>Grants Funds</b>							
	<b>Revenue</b>						
180 4300	Community Development Funds	200,000.00	31,614		31,614		
180 4300	SECO Funds						
180 4320	DOJ Funds		389		389		
	<b>Total Revenue</b>	<b>200,000.00</b>	<b>32,003</b>		<b>32,003</b>		
	<b>Expenditures</b>						
180 5000-230C	Prof Svcs - CDBG Funds						
180 5000-2301	Prof Svcs - ADMIN	20,000.00	7,000		7,000		
180 5000-2302	Prof Svcs - ENGINEERING		2,000		2,000		
180 5000-2303	Prof Svcs - CONSTRUCTION	180,000.00	22,614		22,614		
180 5300-232C	DOJ Funds						
	<b>Total Expenditures</b>	<b>200,000.00</b>	<b>31,614</b>		<b>31,614</b>		
	<b>Excess of Revenues Over Expenditures</b>	<b>-</b>	<b>389</b>		<b>389</b>		
<b>Capital Construction Fund</b>							
	<b>Revenue</b>						
310 4600	Investment Income		2,023	720	2,743	100	100
	<b>Total Revenue</b>	<b>-</b>	<b>2,023</b>	<b>720</b>	<b>2,743</b>	<b>100</b>	<b>100</b>
	<b>Expenditures</b>						
310 5000-223C	LEGAL/BOND COUNSEL FEES		459		459		
310 5000-2302	ENGINEERING FEES	90,000.00	26,948	45,000	71,948		
310 5000-2305	Prof Svcs - CONSTRUCTION	810,000.00	99,852	450,000	549,852		
	Other						
	<b>Total Expenditures</b>	<b>900,000.00</b>	<b>127,259</b>	<b>495,000</b>	<b>622,259</b>	<b>100</b>	<b>100</b>
	<b>Excess of Revenues Over Expenditures</b>	<b>(900,000.00)</b>	<b>-125,236</b>	<b>-494,280</b>	<b>-619,516</b>		