



**City of Nolanville, Texas
FISCAL YEAR
2013-2014
PROPOSED BUDGET**

**Christina Rosenthal, Mayor
Sherri Morales, Mayor Pro Tem**

Council Members:

Sherese Karlsson

Dennis Biggs

Duane Hampton

Lacie Hicks

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

CITY OF NOLANVILLE,
TEXAS
PROPOSED BUDGET
FISCAL YEAR
OCTOBER 1, 2013 – SEPTEMBER 30, 2014

PRESENTED

ON
July 24, 2013

THE MAYOR AND CITY COUNCIL

Christina Rosenthal, Mayor
Sherri Morales, Mayor Pro Tem
Sherese Karlsson, Councilmember
Dennis Biggs, Councilmember
Duane Hampton, Councilmember
Lacie Hicks, Councilmember

Stephen Pearl
City Manager

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

This budget will raise more total property taxes than last year's budget by \$12,521.07 or 1.61%, and of that amount \$38,968.13 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
PROPOSED BUDGET
FISCAL YEAR 2013-2014**

TABLE OF CONTENTS

	<u>Page</u>
City of Nolanville City Council and City Staff.....	1
City of Nolanville Organizational Chart.....	2
BUDGET MESSAGE.....	3
Budget Purpose.....	5
General Fund Reserve Level.....	5
General Fund Revenues.....	5
General Fund Expenditures.....	8
General Fund Debt Services.....	10
Capital Improvements.....	10
Summary of the Fiscal Year 2013-2014 Budget.....	11
Proposed Budget Calendar.....	14
Budget Ordinance No. 2013-09-19 #9006 (DRAFT).....	16
Tax Rate Ordinance No. 2013-09-19 #9017 (DRAFT).....	19
Interoffice Memorandum to Department Heads.....	22
Financial Policies.....	26
DEPARTMENTAL BUDGETS.....	33
3 Year Personnel Overview Data.....	34
Administration.....	35
Municipal Court.....	36
Police Department.....	40
Public Works.....	43
SCHEDULE OF OUTSTANDING DEBT.....	46
Outstanding Debt.....	47

SCHEDULE OF CAPITAL OUTLAYS BY DEPARTMENT.....	48
Capital Outlays by Department.....	49
REVIEW OF PROPERTY VALUATIONS.....	50
Certified Values for the 2013 Tax Year.....	51
2013 Effective Tax Rate Worksheet.....	56
ANALYSIS OF TAX RATES.....	68
Sales Tax.....	69
Property Tax.....	70
TAX LEVIES AND TAX COLLECTION BY YEAR FOR THE LAST THREE (3) YEARS	61
AD Valorem Taxes Analysis	72
A PROVISION FOR FINANCING THE CURRENT CAPITAL IMPROVEMENT PROGRAM	73
Capital Improvement Program (Planning).....	74
FISCAL YEAR 2013-2014 PROPOSED BUDGET.....	75
Fiscal Year 2013-2014 Proposed Budget	76



City of Nolanville City Council and City Staff

City Council

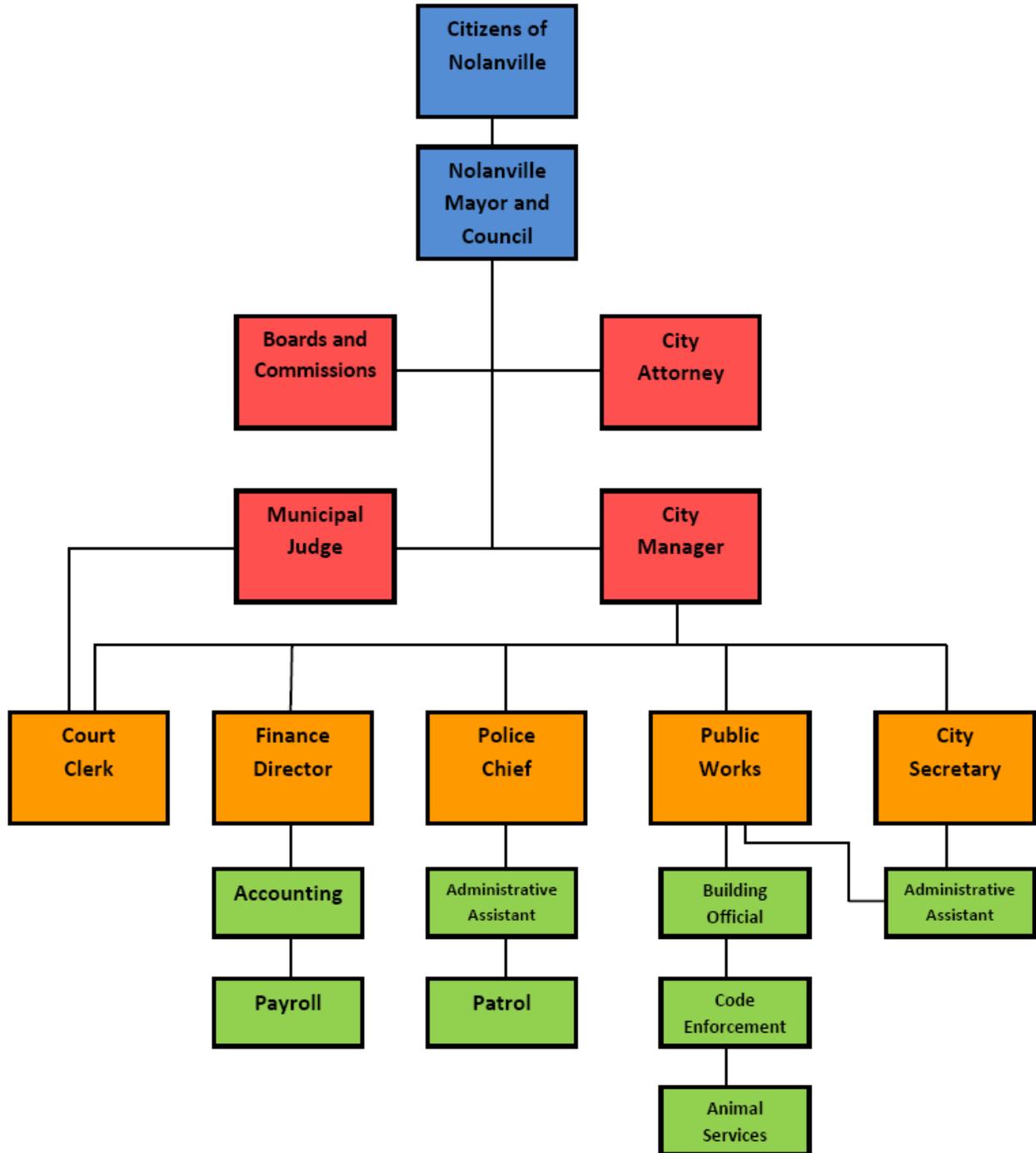
Christina Rosenthal- Mayor
Sherri Morales- Mayor Pro Tem

Sherese Karlsson- Council Member Lacie Hicks- Council Member
Duane G. Hampton- Council Member Dennis Biggs- Council Member

City Staff

Stephen Pearl, City Manager
Alan Bojorquez, City Attorney
Ginger Metcalf, 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



July 24, 2013

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 Proposed Budget for the Fiscal Year 2013-2014. 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 2012-2013 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. A completed project is the remodeled Municipal Court Room. The area where Municipal Court was being held was in need of some remodeling for safety reasons and to increase the professionalism of the Court area proceedings. A new police vehicle was added to continue with updating the police fleet. As for parks in the City, by the end of September 2013 there will be new park equipment added to the land behind the J.W. Sims Community Center. The City Council has begun working with the Engineer on the design and process of the Ave H project, construction should begin in by the fall of 2013. The City also contracted with a Code Enforcement Consultant and has worked on updating City Ordinances involving Code Enforcement for the continued beautification of the City. A major goal of the Council this past year was Economic Development. The City has collected applications for board members to start an Economic Development Corporation for the City of Nolanville which hopefully will start up late fall-early next year. The City has worked proactively to increase community involvement through different City events and, even with all of these listed, there are still a number of other tasks that were complete or worked on during the 2012-2013 budget year.

The City is actively working on other tasks that the City has planned to start tackling with the passage of the 2013-2014 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 2013-2014 Proposed 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. 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

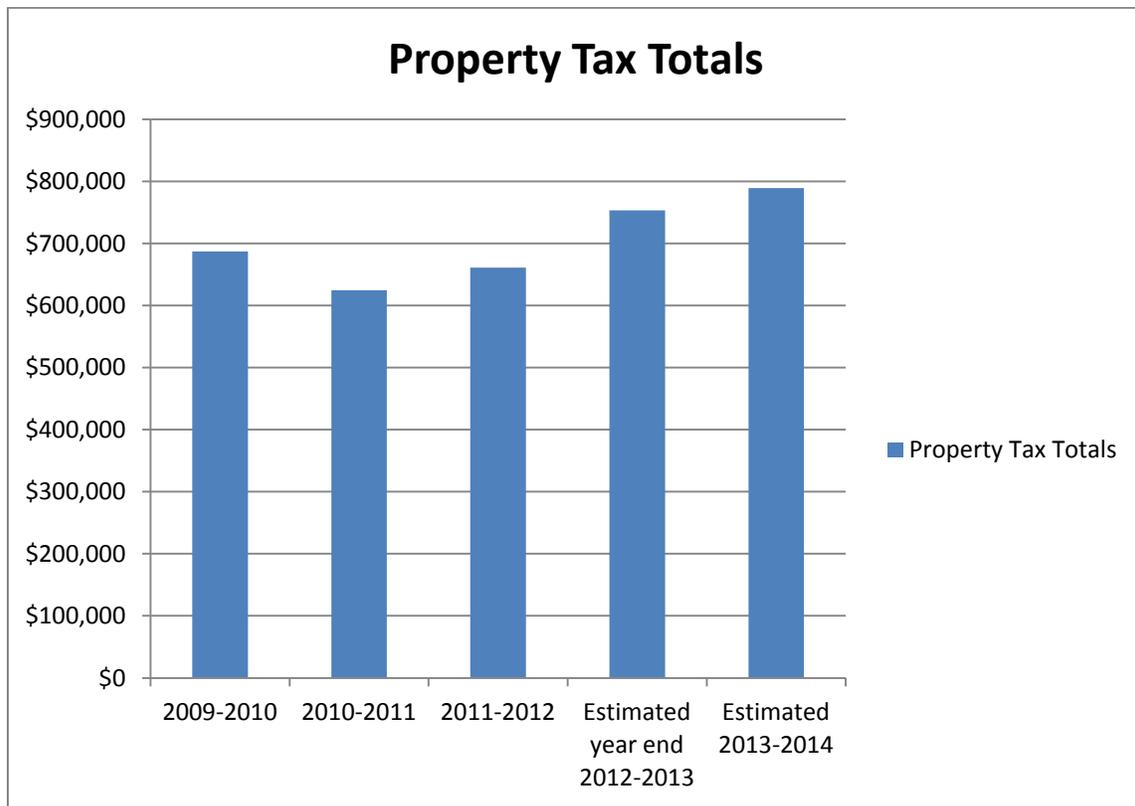
The City’s General Fund receives revenue from several sources, with the top three being property tax, franchise fees, and sales tax. The 2013-2014 Proposed Budget anticipates revenues to be \$65,164 over last budget giving a balance of \$1,073,020 in total general fund revenue.

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 \$9,836,934 or 6.06% from the fiscal year 2012-2013 certified roll. The total property tax rate will decrease from \$0.5195 to the effective tax rate of \$0.5118. Of the two components, a \$0.0004 decrease totaling \$0.3650 will be for Operations and Maintenance and a \$0.0073 decrease totaling \$0.1468 in Interest and Sinking. These two components combine to make the total property tax rate. The fiscal year 2013-2014 property tax revenue is estimated to be \$788,901. Of that, \$562,620 will be for Operations and Maintenance and \$226,281 will be for Interest and Sinking.

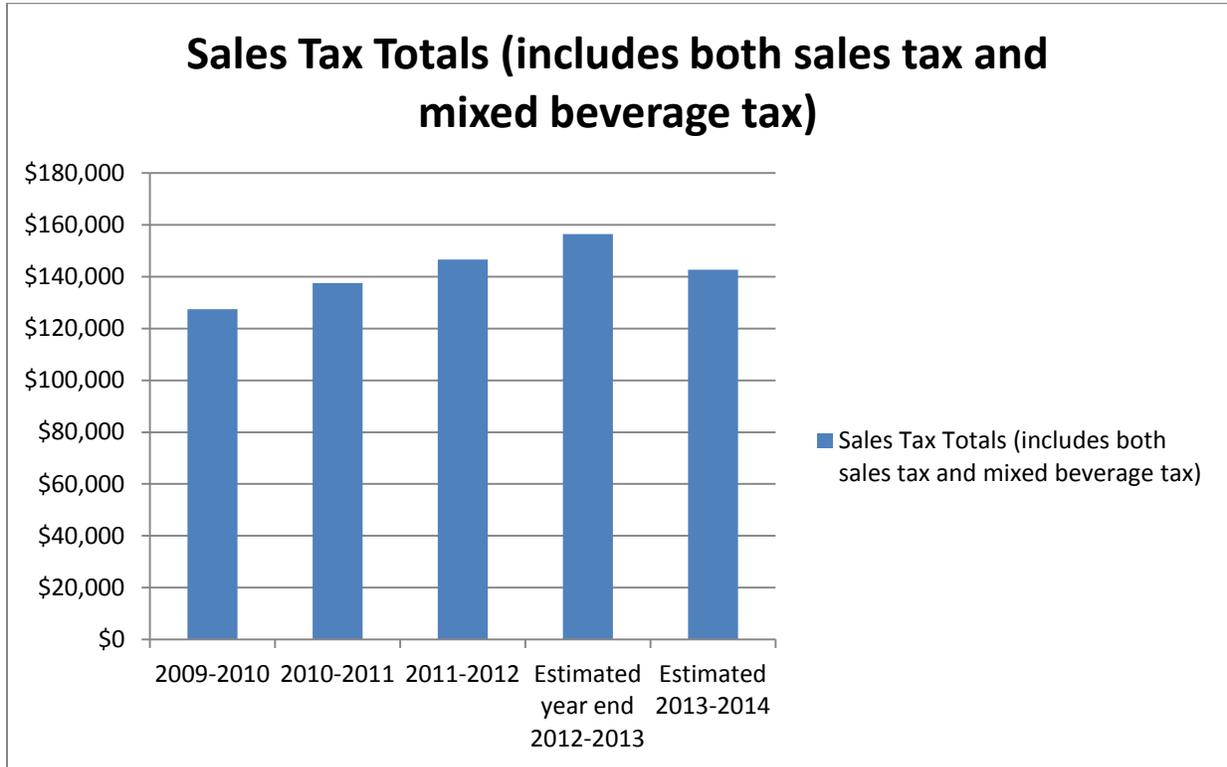


Franchise Fees

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 2012-2013 the City has experience an increase in revenue from franchise fees. The fiscal year 2013-2014 franchise fee revenue is estimated to be \$189,300.

Sales Tax

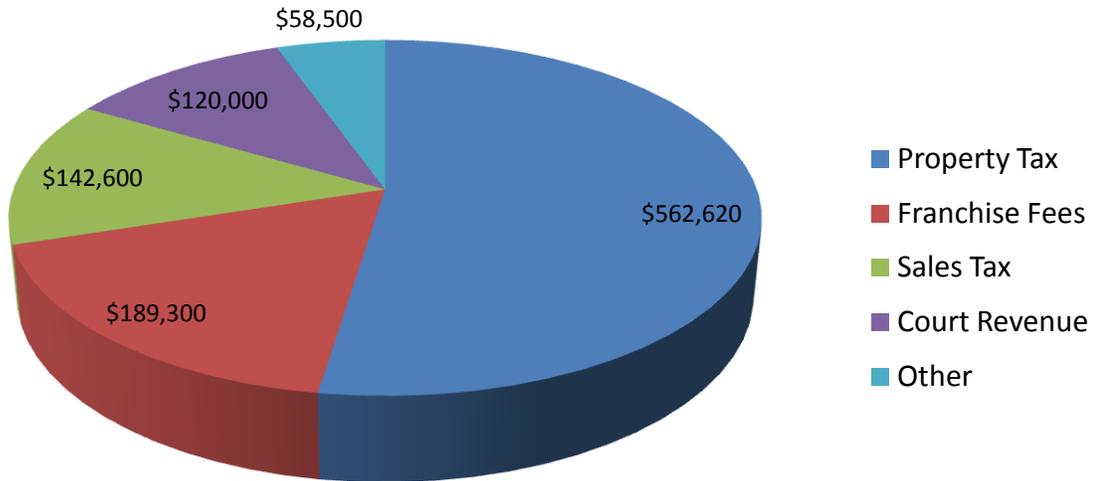
Sales tax comes in at third as the top revenue sources in the General Fund. Surprisingly, even with the nation’s economic situation, the City of Nolanville sales tax has stayed pretty much constant with the last two years. While sales tax is difficult to predict, the fiscal year 2013-2014 sales tax general fund revenue is estimated to be \$140,000 and mixed beverage tax general fund revenue is estimated to be \$2,600, giving a total of \$142,600.



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 2013-2014 General Fund Revenue



General Fund Expenditures

The fiscal year 2013-2014 Proposed 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 Proposed Budget list the total General Fund Expenditures at \$1,073,020.

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 \$334,354, with 48.58% being in personnel and 24.61% being contractual. This is a 13.86% increase over the fiscal year 2012-2013 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 \$71,173, with 59.4% being in personnel and 36.53% being contractual. This is a 4.81% decrease over the fiscal year 2012-2013 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 total \$317,217, with 81.74% being in personnel and 5.26% being in supplies and equipment. This is a 2.88% increase over the fiscal year 2012-2013 budget.

Public Works

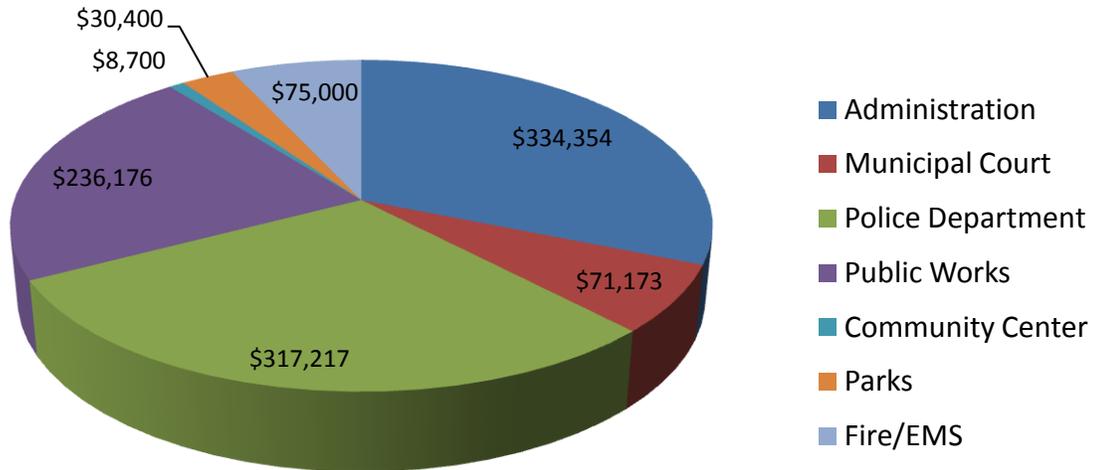
Public Works Department is comprised of several functions including Code Enforcement, Animal Services, Building Compliance, Streets, Parks and Recreation. Public Works also has the responsibility of street repairs, cleaning of storm drains, mowing of city property, and maintaining city street signs. The Public Works expenditures total \$236,176 with 45.46% being in personnel, 19.05% to pay for the cost of City Utilities and 19.70% to go towards repairing streets. This is an 11.05% increase over the fiscal year 2012-2013 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 \$25,000 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 2013-2014 Expenditures by Department



General Fund Debt Services

The City's outstanding indebtedness will be \$2,320,000 as of October 2013. This includes the Bond issued for the 10th 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 2013-2014 proposed budget, the interest and sinking component of the generated property tax totals \$0.1468, which is a \$0.0073 decrease from the fiscal year 2012-2013.

Capital Improvements

With all capital improvements it is essential that a City assess and plan for needed projects. For the 2013-2014 fiscal year the City is planning to work on street, sidewalk and drainage improvements in the City with the main focus being Ave H. This Capital Improvement will be paid for from Certificates of Obligation. The City has recognized the need for upkeep of existing streets in the City. This is the second year the City has budgeted money for Street Repairs in the General Fund. Street Repairs in the 2013-2014 Proposed Budget total \$46,550, which is a \$5,302 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. The Proposed Budget also includes \$30,000 to be used towards park improvements within the City. Other Capital Improvements will include some remodeling of the J.W. Sims Community Center. During the 2013-2014 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 2013-2014 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 2013-2014 property tax revenue is estimated to be \$788,901. Of that, \$562,620 will be for Operations and Maintenance and \$226,281 will be for Interest and Sinking.
- The fiscal year 2013-2014 franchise fee revenue is estimated to be \$189,300 and while sales tax is difficult to predict, the fiscal year 2013-2014 sales tax general fund revenue is estimated to be \$142,600 (includes mixed beverage tax). Revenue estimates for the 2013-2014 Proposed Budget are conservative due to the unstable economic environment that all cities must work from within. The 2013-2014 Proposed Budget anticipates revenues to be increased over the last fiscal year budget by 6.44% giving a balance of \$1,073,020 in total revenue.
- The fiscal year 2013-2014 proposed 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 Proposed Budget list the total General Fund Expenditures at \$1,073,020.

The Administration expenditures total \$334,354, with 48.58 being in personnel and 24.61% being contractual. This is a 13.86% increase over the fiscal year 2012-2013 budget.

The Municipal Court expenditures total \$71,173, with 59.4% being in personnel and 36.53% being contractual. This is a 4.81% decrease over the fiscal year 2012-2013 budget.

The Police Department expenditures total \$317,217, with 81.74% being in personnel and 5.26% being in supplies and equipment. This is a 2.88% increase over the fiscal year 2012-2013 budget.

The Public Works expenditures total \$236,176 with 45.46% being in personnel, 19.05% to pay for the cost of City Utilities and 19.70% to go towards repairing streets. This is an 11.05% increase over the fiscal year 2012-2013 budget.

The contractual agreement with Central Bell County Fire and Rescue volunteer fire department the City pays a subsidy of \$25,000 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). This is done to ensure that the City of Nolanville will retain its employees and also attract quality talent. The City's Finance Director will receive a \$7.25 per hour increase, but working hours will be reduced to 10 hours per week.
- \$8,000 has been added to the Public Works Departmental Budget in professional services to work towards demolishing some of the substandard structures in the City.
- The Police Department will be bringing an additional paid officer on after the first of the year (3 months into the budget year; after January 1st, 2014).
- The City has recognized the need for upkeep of existing streets in the City. This is the second year the City has budgeted money for Street Repairs in the General Fund. Street Repairs in the 2013-2014 Proposed Budget total \$46,550, which is a \$5,302 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.
- During the 2012-2013 Budget year the City purchased some park equipment for the land behind the J.W. Sims Community Center. 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 2013-2014 Proposed Budget includes \$30,000 for Parks.
- \$8,100 has added for updates to the J.W. Sims Community Center to include new lighting and remodeling for a meeting room and extended space when people rent the Community Center.
- The Proposed Budget also includes money to start replacing some of the computers that are going to be 5+ years old.

With the Fiscal Year 2013-2014 Proposed Budget, it's the City's full intention to provide the most effective and efficient services to the Citizens of Nolanville. The Proposed 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 makes the day to day functions of the City possible.

It is the City's intention that with the Fiscal Year 2013-2014 Proposed Budget we are on the path to reach the goal of becoming more transparent and increasing community awareness. 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."

Respectfully Submitted,

Stephen Pearl
City Manager

City of Nolanville
Fiscal Year 2013-2014 Proposed Budget Calendar

Date	Council Meeting	Required Activity	Legal Requirement Reference
June 24-26, 2013 (Monday-Wednesday)		City Manager meets with each department head to discuss departmental budget	
June 24, 2013 (Monday)	Special Council Meeting	Discuss budget for possible projects	
July 11, 2013 (Thursday)	Special Council Meeting	Discuss projects and expenditures for the city and each department	
July 18, 2013 (Thursday)	Council Meeting	Discuss projects and expenditures for the city and each department	
July 24, 2013		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 Meeting 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, 2013 (Wednesday)	Special Council Meeting	Submit Proposed Budget to City Council	City Charter Article VI, Section 6.02
August 8, 2013 (Thursday) (6:00PM)	Council Workshop before Special Council Meeting	Budget Workshop Discuss Tax Rate	Texas Property Tax Code 26, Article VIII Section 21

August 8, 2013 (Thursday) (6:30PM)	Special Council Meeting	Public Hearing on Proposed Budget	State Statute Section 102.006 City Charter Article VI, Section 6.03
August 8, 2013 (Thursday) (6:30PM)	Special 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 8, 2013 (Thursday) (6:30PM)	Special Council Meeting	Set meeting to Adopt Tax Rate for September 19, 2013	Texas Property Tax Code 26, Article VIII Section 21
August 15, 2013 (Thursday)	Council Meeting	Review City Council Recommended Changes to the Proposed Budget	City Charter Article VI, Section 6.03
August 22, 2013 (Thursday)		Publication of Notice of Public Hearing on Changes to Proposed Budget in Newspaper(or 2 nd public hearing on proposed budget if no changes were made)	City Charter Article VI, Section 6.03
September 5, 2013 (Thursday)	Council Meeting	Public Hearing on Changes to Proposed Budget (or 2 nd public hearing on proposed budget if no changes were made)	City Charter Article VI, Section 6.03
September 6, 2013 (Friday)		Publication of Notice of Tax Revenue Rate in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
September 6, 2013 (Friday)		Publication of Public Notice for Meeting to Adopt Tax Rate in Newspaper	Texas Property Tax Code 26, Article VIII Section 21
September 19, 2013 (Thursday)	Council Meeting	Adoption of Fiscal Year 2013-2014 Proposed Budget First Reading	City Charter Article VI, Section 6.03 State Statute Section 102.007
September 19, 2013 (Thursday)	Council Meeting	Adoption of 2013-2014 Tax Rate First Reading	City Charter Article VI, Section 6.13
September 24, 2013 (Tuesday)	Special Council Meeting	Adoption of Fiscal Year 2012-2013 Proposed Budget/Adoption of 2012-2013 Tax Rate Second Reading (if needed)	City Charter Article VI Section 6.03 Article III Section 3.11

CITY OF NOLANVILLE

ORDINANCE No. 2013-09-19 #9006

AN ORDINANCE OF THE CITY OF NOLANVILLE, TEXAS, ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014; 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, 2013, to September 30, 2014, 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 2013-2014 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 2013-2014 fiscal year;

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

1. APPROVAL OF BUDGET

The proposed budget presented by the City Manager and made available for public review for 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 2013-2014, as set forth in **Appendix 1** hereof. That the appropriations for the 2013-2014 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. 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.

3. 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.

4. SAVINGS CLAUSE

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

5. 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.

6. 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.

7. 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.

8. PROPER NOTICE & MEETING

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

PASSED & APPROVED this, the ____ day of _____, 2013 by vote of __ (ayes) __ (nays) to __ (abstentions) of the City Council of Nolanville, Texas.

CITY OF NOLANVILLE:

ATTEST:

Christina Rosenthal, **Mayor**

Ginger Metcalf, **City Secretary**

CITY OF NOLANVILLE

ORDINANCE No. 2013-09-19 #9017

AN ORDINANCE OF THE CITY OF NOLANVILLE, TEXAS, SETTING A PROPERTY (AD VALOREM) TAX RATE AND APPROVING THE 2013 AD VALOREM TAX RATE AND LEVY OF (\$0.5118) 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 2013

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

1. APPROVAL OF 2013 TAX RATE & LEVY

That there be and is hereby levied and shall be assessed and collected for the year 2013, 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 \$0.5118 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 \$0.3650 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 \$0.1468 on each One Hundred Dollars (\$100.00) assessed value of taxable property which shall be applied to the payment of such interest and maturities of all outstanding bonds or other indebtedness.

2. PENALTY & INTEREST

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

3. CUMULATIVE CLAUSE

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

4. SEVERABILITY CLAUSE

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

5. SAVINGS CLAUSE

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

6. ENGROSSMENT & ENROLLMENT

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

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

7. PUBLICATION CLAUSE

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

8. EFFECTIVE DATE

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

9. PROPER NOTICE & MEETING

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

PASSED & APPROVED this, the ____ day of _____, 2013 by vote of __ (ayes) __ (nays) to __ (abstentions) of the City Council of Nolanville, Texas.

CITY OF NOLANVILLE:

ATTEST:

Christina Rosenthal, **Mayor**

Ginger Metcalf, **City Secretary**



INTEROFFICE MEMORANDUM

TO: CITY OF NOLANVILLE DEPARTMENT HEADS

FROM: STEPHEN PEARL, CITY MANAGER

SUBJECT: 2013-2014 CITY OF NOLANVILLE BUDGET

DATE: JUNE 3, 2013

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 again and it is time to start the preparation 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 preliminary budget to the City Council and file the proposed budget 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 because of recent national economic situations, including Nolanville. Cities are now being 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. In the fact that City revenue is not expected to increase for the next fiscal year, it is important to budget within the confines of the **current** fiscal year's budget. 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 what we already have in service and our infrastructure before jumping into brand new projects.

With this memo I have included a Proposed Budget Worksheet for your department, a Personnel & Salary Increase form, a Priority Department Line Item Adjustment Request Form, a Expenditure Explanation Form and 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 24-26, 2013 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.

Capital Assets

The City needs to be on some kind of rotation schedule for some of our capital assets, vehicles and equipment particularly. This is important because we don't want to get hit with a big expense that was not budgeted for in the middle of a fiscal year because a vehicle gave out. For you department, please come up with some ideas towards a rotation schedule of your capital assets. Please assess the life span of your capital assets and make recommendations on how and when they should be rotated. (Computers, Servers, Vehicles, Large Equipment...etc.)

Personnel

Remember, as department heads you are constantly challenged with the task of making improvements in the efficiency of your department, including some increase an improvements in service without adding new personnel. Keep in mind that revenue does not look to increase; therefore personnel request should be justified on a man-hour or man-month basis by relating requests to the work load or by manning standards established for various activities of your department. It needs to be noted, if requesting additional employees, where you will be cutting funding in your departmental budget to the help pay for an additional employee.

For each new additional personnel request you must include, a statement of duties to be preformed, a pay schedule for the new additional personnel request, and reasons why the new additional personnel is needed.

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

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 on _____ 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 vial automatic bank drafts.
3. Franchise Fees. The city, by ordinance, has levied fees on certain services being provided to city residents by vendors operating within the city. These fees are paid directly from the vendor to the city on a recurring schedule, normally quarterly.
4. Permit and License Fees: The city assesses fees by ordinance on many services provided by the city and fees for permitting specific functions within the city. These fees are collected by the city and deposited in the cities 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

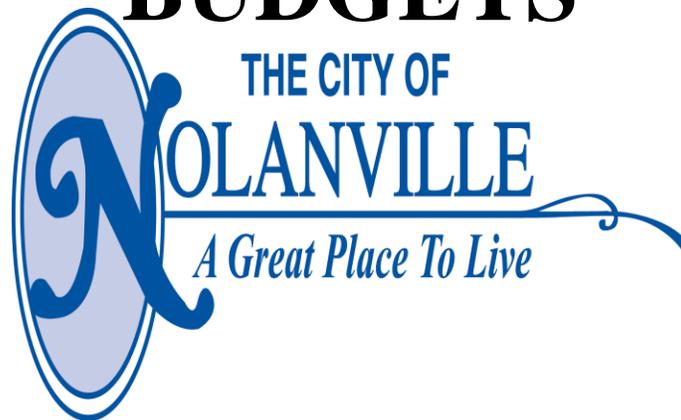
If the anticipated expenditure exceeds \$5,000, the purchase shall not be made until price quotations have been obtained from at least three (3) suppliers. If the goods or services are not available from as many as three (3) suppliers, price quotations shall be obtained from the available suppliers. "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	2011-2012	2012-2013	2013-2014
Administration			
City Manager	1	1	1
City Secretary	1	1	1
Finance Director	.5	.5	.5
Administrative Assistant	1	1	1
Municipal Court			
Court Clerk	1	1	1
Police Department			
Police Chief	1	1	1
Administrative Assistant	.5	.5	.5
Police Officers	4	4	5
Public Works			
Public Works Director	1	1	1
Public Works Assistant	2	2	2
Total Personnel	13	13	14



ADMINISTRATION

Department Description

The Administration Department of the City of Nolanville is made up of the City Manager, City Secretary, Finance Director, and an Administrative Assistant.

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.

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.

2012-2013 Accomplishments

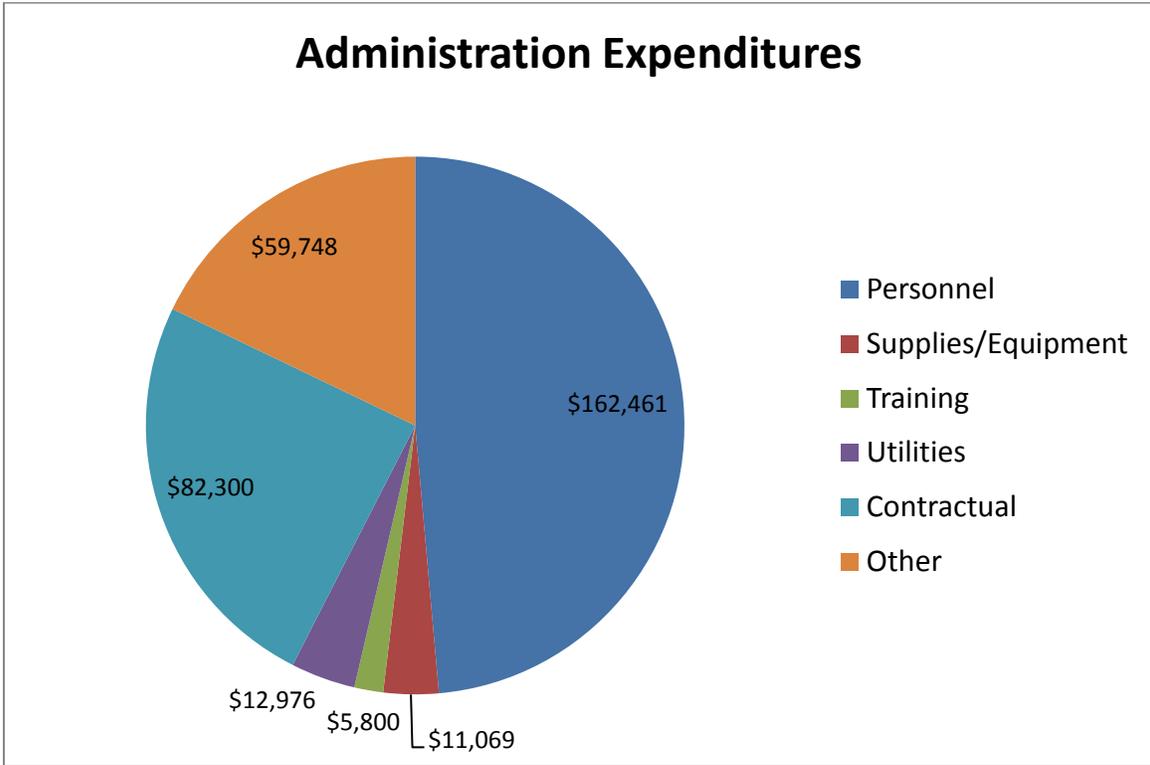
- Voluntary annexation of property for the Phase IV of Bella Charca
- Initiated Ave H street project to include curb and gutters, sidewalks, and lighting
- Amended the City's Zoning Ordinance and City's Zoning Map
- November 2012 City Council Elections and Runoff Election
- Updated City forms and Applications
- 1st Annual City of Nolanville Trainwhistle Jamboree for the Community
- Prepared and instituted "City Government" training for new Council Member
- Completed the Public Funds and Investment Act training
- Helped administratively to carry out/complete the Plaza Wastewater Project
- Retirement program for the City employees
- Started update of the City of Nolanville Comprehensive Plan
- Voluntary annexation of property along 10th Street and for Oak Ridge Apartment Development
- Park Equipment for lot behind Community Center
- City website redesign and implementation
- Remodeling of Municipal Court Room
- Review of Ordinances for Code Enforcement

2013-2014 Goals

- Continue to oversee and negotiate expected growth in Nolanville
- Promote progress of City infrastructure projects including streets and parks
- Update the City's Comprehensive plan
- Enhance the look of the Community Center
- Economic Development Corporation Board
- Increase community involvement and promote activities for the community
- Push forward with Annexation of areas and property within the ETJ of the City of Nolanville
- Continue to seek grants for projects needed within Nolanville
- Step up code enforcement efforts to help increase, and support the, beautification of the City of Nolanville to attract new residents and business
- Update City Ordinances
- Work together with different entities within the City of Nolanville to meet the needs of the growing community
- Work to bring in more business within the City of Nolanville
- Continue to find and develop more efficient and effective ways to conduct city business and day to day activities
- Continue to carry out the Ave H street project proceedings

2013-2014 Budget Objectives

- Oversee and dispense General Fund Budget to best apply funds where needed
- Monitor the budget and day to day activities to ensure that funds are spent appropriately
- Approve and distribute the Administration Budget as needed and planned





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.

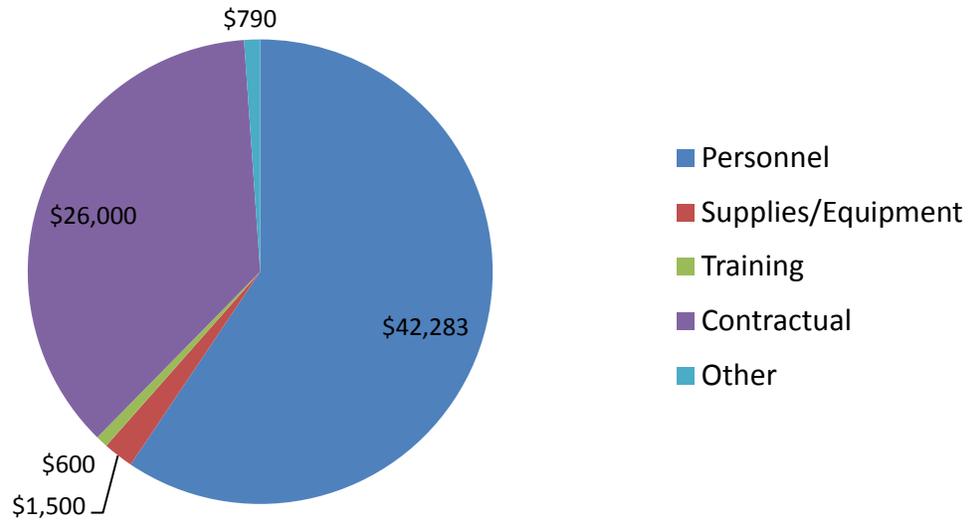
2012-2013 Accomplishments

- Enhanced the ascetics of the Municipal Courtroom
- Attended Traffic Safety Conference
- Presiding Judge has attended required hours of continuing education
- Gained information by connecting with other courts on the court listserv
- Stayed within the budget guidelines for the fiscal year

2013-2014 Goals

- Improve efficiency in court operations
- Enhance collections of outstanding fines and court cost
- Attend seminars offered by TMCEC
- Obtain Court Clerk Certification
- Schedule and conduct hearings and trials in a timely manner
- Develop a contract for a Bailiff for Municipal Court

Municipal Court Expenditures





POLICE DEPARTMENT

Department Description

Under the city charter, the police department is charged to preserve the peace, protect life and property, and enforce the local, state and federal statutes. The Nolanville Police Department is a full-service, community law enforcement agency. To accomplish all tasks assigned to the police department, the organization is divided into three functional areas, Administration, Operations (Patrol), and Support Services, which includes 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.

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.

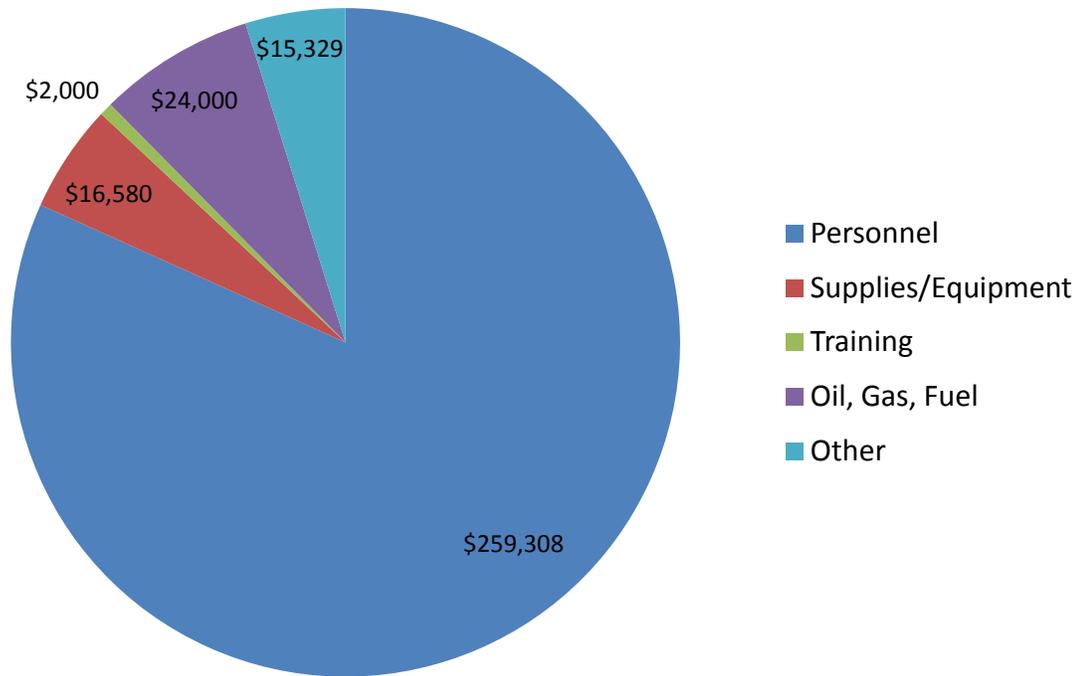
2012-2013 Accomplishments

- Weapons Training Update
- Vehicle Maintenance Plan
- House Crime Prevention
- Online Sex Offender Awareness (City Website)
- School Watch
- National Night Out
- First Responder's Parade

2013-2014 Goals

- Look into adopting and implement new anti-graffiti and alarm ordinance
- House Watch Program (Online)
- Bicycle Patrol
- Crime Stopper (Online)
- Nolanville Police Softball Tournament
- Look into additional Grants
- COPS Grant
- Fleet update
- Update uniform policy
- Update Emergency Management Plan
- Help with Code Enforcement issues

Police Dept Expenditures



PUBLIC WORKS

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. Animal 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.

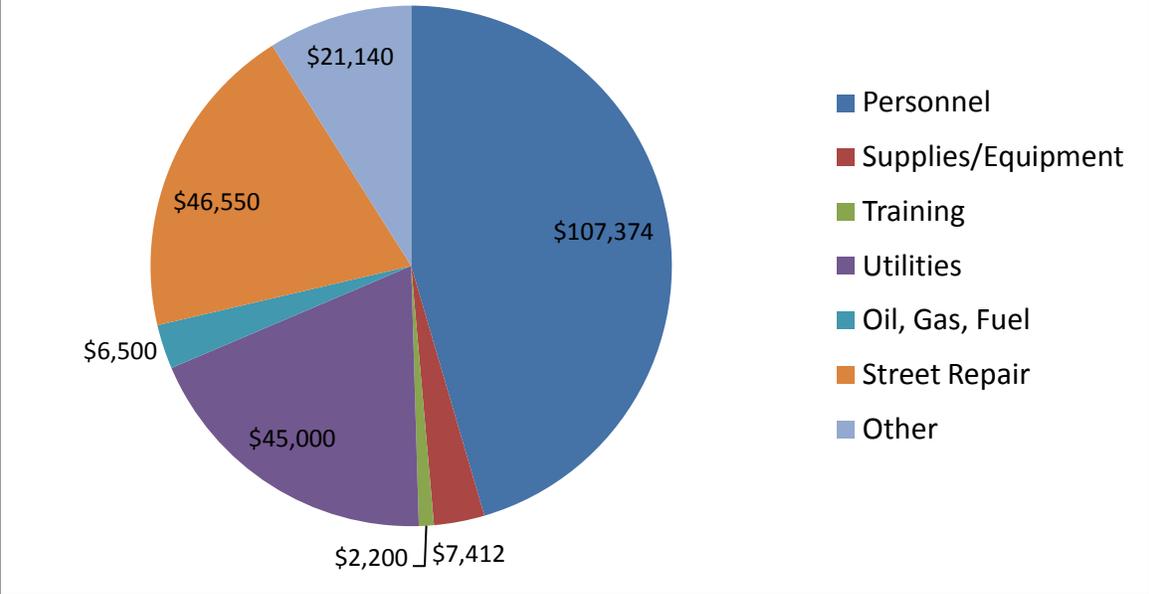
2012-2013 Accomplishments

- Held annual animal shot clinic
- Held annual city sponsored trash collection point
- Prepared site for 1st Annual City of Nolanville Trainwhistle Jamboree
- Remodeled Municipal Court Area
- Replacing City street signs
- Removal of unsafe structures
- Initiated Ave H street project to include curb and gutters, sidewalks, and lighting

2013-2014 Goals

- Road repair plan for the city, continue to resurface and repair roads that are in bad shape (plaza area and downtown area)
- Community Center remodeling for meeting room, replace lighting
- Replace City street signs
- Improve, and create new, play areas in the City
- Increase department training
- Remove/demolish substandard structures in the City
- Initiate program to repair or remove unsafe structures in the city
- Increase code enforcement efforts to help increase, and support the beautification of the City of Nolanville to attract new residents and businesses
- Continue to hold annual city sponsored trash collection point
- Continue to hold annual animal shot clinic

Public Works Expenditures



SCHEDULE OF OUTSTANDING DEBT



Outstanding Debt

The City's outstanding indebtedness will be \$2,320,000 as of October 2013. This is the Bonds issued for the 10th 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

2013 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).

Description of Debt Service	Principal or Contract payments to be paid	Interest to be Paid	Other Amounts to be paid	Total Payments
2007 Series Bonds, Frost Bank Bond Issue (10 th Street Project)	\$70,000.00	\$66,577.50	0	\$136,577.50
2012 Series Certificate of Obligation (Street, Sidewalk and Drainage Projects to include Ave H)	\$55,000.00	\$29,932.50	0	\$84,932.50

**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 2013-2014 budget for capital outlays is estimated at \$51,000. This amount represents a decrease of \$38,900 from the amount of capital outlay that was budgeted in the fiscal year 2012-2013.

Department	2010-2011	2011-2012	2012-2013	2013-2014
Administration				
Office Furniture	\$0.00	\$0.00	\$2,000	\$4,000
Community Center Lighting	\$0.00	\$0.00	\$0.00	\$3,050
Remodeling of Meeting Room	\$0.00	\$0.00	\$0.00	\$5,050
Municipal Court				
Remodeling of Court Room	\$0.00	\$0.00	\$20,000	\$0.00
Court Recording System	\$0.00	\$0.00	\$2,000	\$0.00
Police Department				
2 Equipped Police Vehicles	\$0.00	\$60,000	\$0.00	\$0.00
1 Equipped Police Vehicle	\$0.00	\$0.00	\$27,000	\$0.00
Public Works				
Ford F250 Work Truck	\$17,671	\$0.00	\$0.00	\$0.00
Total	\$17,671	\$60,000	\$51,000	\$12,100

REVIEW OF PROPERTY VALUATIONS



TAX APPRAISAL DISTRICT

OF
BELL COUNTY



P.O. Box 390
Belton, Texas 76513-0390

CHIEF APPRAISER
Marvin Hahn, RPA, RTA
DEPUTY CHIEF APPRAISER
Roger Chesser, RPA, RTA
BUSINESS/FINANCIAL MANAGER
Mary Lou David, RTC
CHIEF ACCOUNTANT
Vivian Mitchell, RTC
CHIEF COLLECTIONS
Tammy Hubnik, RPA, RTA
CHIEF MAPPING
Wendy Collins
ADMINISTRATIVE ASSISTANT
Linda Hearrell, RTA

BOARD MEMBERS
Royce Matkin, Chairman
Pat Patterson, Secretary
DIRECTORS
Carl Bozon
Jared Bryan
Joelle Bedwell
Kenneth Ray

July 15, 2013

City of Nolanville
Christina Rosenthal, Mayor
P O Box 128
Nolanville TX 76559

Dear Mayor Rosenthal

The enclosed information contains the certified values for the 2013 tax year for your entity. The Appraisal Review Board of Bell County certified the appraisal roll on the 12th of July 2013. The Appraisal District has certified a total freeze adjusted taxable value for your entity as \$150,814,058.

Sincerely

Marvin Hahn
Chief Appraiser

MH/lh

Bell County

2013 CERTIFIED TOTALS

As of Certification

TNO - CITY OF NOLANVILLE

Property Count: 2,306

Grand Totals

7/13/2013 6:36:42PM

Land	Value			
Homesite:	15,041,473			
Non Homesite:	7,410,048			
Ag Market:	1,441,351			
Timber Market:	0	Total Land	(+)	23,892,872

Improvement	Value			
Homesite:	125,980,978			
Non Homesite:	14,574,547	Total Improvements	(+)	140,555,525

Non Real	Count	Value		
Personal Property:	99	8,803,877		
Mineral Property:	0	0		
Autos:	48	276,475	Total Non Real	(+)
			Market Value	=
				9,080,352
				173,528,749

Ag	Non Exempt	Exempt		
Total Productivity Market:	1,441,351	0		
Ag Use:	87,158	0	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	1,354,193	0		1,354,193
			Homestead Cap	(-)
			Assessed Value	=
				14,700
				172,174,556
				172,159,856

Exemption	Count	Local	State	Total		
DP	26	0	0	0		
DV1	42	0	273,000	273,000		
DV1S	1	0	5,000	5,000		
DV2	28	0	208,500	208,500		
DV2S	1	0	7,500	7,500		
DV3	41	0	386,230	386,230		
DV3S	1	0	8,280	8,280		
DV4	76	0	638,493	638,493		
DV4S	7	0	72,000	72,000		
DVHS	41	0	5,462,093	5,462,093		
EX-XR	4	0	106,957	106,957		
EX-XV	37	0	5,580,794	5,580,794		
EX366	16	0	3,443	3,443		
OV65	134	341,806	0	341,806		
OV65S	5	15,000	0	15,000	Total Exemptions	(-)
						13,109,096

Net Taxable = 159,050,760

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,513,098	788,144	4,032.18	7,173.54	26		
OV65	9,120,581	7,448,558	37,401.54	41,066.33	123		
Total	10,633,679	8,236,702	41,433.72	48,239.87	149	Freeze Taxable	(-)
Tax Rate	0.519500						8,236,702

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	13,050	10,050	10,050	0	1		
Total	13,050	10,050	10,050	0	1	Transfer Adjustment	(-)
							0
						Freeze Adjusted Taxable	=
							150,814,058

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 824,912.75 = 150,814,058 * (0.519500 / 100) + 41,433.72

Bell County

2013 CERTIFIED TOTALS

As of Certification

Property Count: 2,306

TNO - CITY OF NOLANVILLE
Grand Totals

7/13/2013 6:36:42PM

Tax Increment Finance Value:

0

Tax Increment Finance Levy:

0.00

Bell County

2013 CERTIFIED TOTALS

As of Certification

Property Count: 2,306

TNO - CITY OF NOLANVILLE
Grand Totals

7/15/2013

8:59:01AM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	1,115		\$5,213,352	\$129,866,468
B	MULTIFAMILY RESIDENCE	93		\$0	\$10,636,029
C1	VACANT LOTS AND LAND TRACTS	341		\$0	\$2,006,162
D1	QUALIFIED OPEN-SPACE LAND	16	589.5050	\$0	\$1,441,351
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	3		\$0	\$54,277
E	RURAL LAND, NON QUALIFIED OPEN SP	28	326.5740	\$27,910	\$1,692,777
F1	COMMERCIAL REAL PROPERTY	43		\$0	\$4,765,818
F2	INDUSTRIAL AND MANUFACTURING REA	2		\$0	\$341,665
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$145,956
J3	ELECTRIC COMPANY (INCLUDING CO-OP	1		\$0	\$1,227,478
J4	TELEPHONE COMPANY (INCLUDING CO-	3		\$0	\$990,659
J5	RAILROAD	3		\$0	\$3,316,419
J7	CABLE TELEVISION COMPANY	2		\$0	\$204,722
L1	COMMERCIAL PERSONAL PROPERTY	102		\$0	\$1,450,021
L2	INDUSTRIAL AND MANUFACTURING PERS	17		\$0	\$1,768,048
M1	TANGIBLE OTHER PERSONAL, MOBILE H	343		\$164,720	\$2,677,118
O	RESIDENTIAL INVENTORY	163		\$2,655,420	\$5,250,847
S	SPECIAL INVENTORY TAX	1		\$0	\$1,740
X	TOTALLY EXEMPT PROPERTY	57		\$0	\$5,691,194
	Totals		916.0790	\$8,061,402	\$173,528,749

Bell County

2013 CERTIFIED TOTALS

As of Certification

Property Count: 2,306

TNO - CITY OF NOLANVILLE

Effective Rate Assumption

7/13/2013

6:36:55PM

New Value

TOTAL NEW VALUE MARKET:	\$8,061,402
TOTAL NEW VALUE TAXABLE:	\$7,809,325

New Exemptions

Exemption	Description	Count	2012 Market Value	Exemption Amount
EX366	HOUSE BILL 366	16		\$3,703
ABSOLUTE EXEMPTIONS VALUE LOSS				\$3,703

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	3	\$15,000
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	5	\$50,000
DV4	Disabled Veterans 70% - 100%	8	\$73,596
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$14,319
DVHS	Disabled Veteran Homestead	3	\$650,960
OV65	OVER 65	16	\$39,000
PARTIAL EXEMPTIONS VALUE LOSS		39	\$857,875
TOTAL EXEMPTIONS VALUE LOSS			\$861,578

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
646	\$131,669	\$23	\$131,646
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
639	\$132,180	\$23	\$132,157

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2013 Effective Tax Rate Worksheet

CITY OF NOLANVILLE

See pages 13 to 16 for an explanation of the effective tax rate.

1.	2012 total taxable value. Enter the amount of 2012 taxable value on the 2012 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$149,447,548
2.	2012 tax ceilings. Counties, Cities and Junior College Districts. Enter 2012 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2012 or prior year for homeowners age 65 or older or disabled, use this step.	\$7,747,984
3.	Preliminary 2012 adjusted taxable value. Subtract line 2 from line 1.	\$141,699,564
4.	2012 total adopted tax rate.	\$0.519500/\$100
5.	2012 taxable value lost because court appeals of ARB decisions reduced 2012 appraised value. A. Original 2012 ARB values: \$0 B. 2012 values resulting from final court decisions: - \$0 C. 2012 value loss. Subtract B from A.	\$0
6.	2012 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$141,699,564
7.	2012 taxable value of property in territory the unit deannexed after January 1, 2012. Enter the 2012 value of property in deannexed territory.	\$0
8.	2012 taxable value lost because property first qualified for an exemption in 2012. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2012 market value: \$3,703 B. Partial exemptions. 2013 exemption amount or 2013 percentage exemption times 2012 value: + \$857,875 C. Value loss. Add A and B.	\$861,578
9.	2012 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2013. Use only those properties that first qualified in 2013; do not use properties that qualified in 2012. A. 2012 market value: \$0 B. 2013 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A.	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$861,578

2013 Effective Tax Rate Worksheet (continued)
CITY OF NOLANVILLE

11.	2012 adjusted taxable value. Subtract line 10 from line 6.	\$140,837,986
12.	Adjusted 2012 taxes. Multiply line 4 by line 11 and divide by \$100.	\$731,653
13.	Taxes refunded for years preceding tax year 2012. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2012. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2012. This line applies only to tax years preceding tax year 2012.	\$296
14.	Taxes in tax increment financing (TIF) for tax year 2012. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2013 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2012 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$731,949
16.	<p>Total 2013 taxable value on the 2013 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.</p> <p>A. Certified values only: \$159,050,760</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0</p> <p>D. Tax increment financing: Deduct the 2013 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2013 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - \$0</p> <p>E. Total 2013 value. Add A and B, then subtract C and D. \$159,050,760</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2013 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$0</p>	

2013 Effective Tax Rate Worksheet (continued)
CITY OF NOLANVILLE

17. (cont.)	<p>B. 2013 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.</p> <p>C. Total value under protest or not certified. Add A and B.</p>	+ \$0	\$0
18.	2013 tax ceilings. Enter 2013 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2012 or prior year for homeowners age 65 or older or disabled, use this step.		\$8,236,702
19.	2013 total taxable value. Add lines 16E and 17C. Subtract line 18.		\$150,814,058
20.	Total 2013 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2013 value of property in territory annexed.		\$0
21.	Total 2013 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2012. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2012 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2013. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.		\$7,809,325
22.	Total adjustments to the 2013 taxable value. Add lines 20 and 21.		\$7,809,325
23.	2013 adjusted taxable value. Subtract line 22 from line 19.		\$143,004,733
24.	2013 effective tax rate. Divide line 15 by line 23 and multiply by \$100.		\$0.5118/\$100

2013 Effective Tax Rate Worksheet (continued) CITY OF NOLANVILLE

25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2013 county effective tax rate.	\$/\$100
------------	--	----------

A county, city or hospital district that adopted the additional sales tax in November 2012 or in May 2013 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2013 Rollback Tax Rate Worksheet

CITY OF NOLANVILLE

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2012 maintenance and operations (M&O) tax rate.	\$0.365400/\$100
27.	2012 adjusted taxable value. Enter the amount from line 11.	\$140,837,986
28.	2012 M&O taxes.	
	A. Multiply line 26 by line 27 and divide by \$100.	\$514,622
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2012. Enter amount from full year's sales tax revenue spent for M&O in 2012 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$0
	C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0."	+ \$0
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0
	E. Taxes refunded for years preceding tax year 2012: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2012. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2012. This line applies only to tax years preceding tax year 2012.	+ \$221
	F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	+ \$0

2013 Rollback Tax Rate Worksheet (continued)
CITY OF NOLANVILLE

28. (cont.)	<p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2013 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$514,843</p>
29.	<p>2013 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet. \$143,004,733</p>
30.	<p>2013 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100. \$0.3600/\$100</p>
31.	<p>2013 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses. \$0.3888/\$100</p>
32.	<p>Total 2013 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service." If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder. \$221,510</p>
33.	<p>Certified 2012 excess debt collections. Enter the amount certified by the collector. \$0</p>
34.	<p>Adjusted 2013 debt. Subtract line 33 from line 32. \$221,510</p>
35.	<p>Certified 2013 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. 100.000000%</p>
36.	<p>2013 debt adjusted for collections. Divide line 34 by line 35. \$221,510</p>
37.	<p>2013 total taxable value. Enter the amount on line 19. \$150,814,058</p>
38.	<p>2013 debt tax rate. Divide line 36 by line 37 and multiply by \$100. \$0.1468/\$100</p>
39.	<p>2013 rollback tax rate. Add lines 31 and 38. \$0.5356/\$100</p>

2013 Rollback Tax Rate Worksheet (continued)
CITY OF NOLANVILLE

40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2013 county rollback tax rate.	\$/\$100
------------	--	----------

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

**2013 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: CITY OF NOLANVILLE

Date: 07/15/2013

1. 2012 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$141,699,564
2. 2012 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.519500
3. Taxes refunded for years preceding tax year 2012. Enter line 13 of the Effective Tax Rate Worksheet.	\$296
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$736,425
5. 2013 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$150,814,058
6. 2013 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.511800
7. 2013 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$771,866
8. Last year's total levy. Sum of line 4 for all funds.	\$736,425
9. 2013 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$771,866
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$35,441

CITY OF NOLANVILLE Tax Rate Recap for 2013 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's tax levy</u> of 776,380	Additional Tax Levy Compared to <u>effective tax rate levy</u> of 771,866
Last Year's Tax Rate	0.519500	\$783,479	\$7,099	\$11,613
Effective Tax Rate	0.511800	\$771,866	\$-4,514	\$0
Notice & Hearing Limit*	0.511800	\$771,866	\$-4,514	\$0
Rollback Tax Rate	0.535600	\$807,760	\$31,380	\$35,894
Proposed Tax Rate	0.000000	\$0	\$-776,380	\$-771,866

Effective Tax Rate Increase in Cents per \$100

0.00	0.511800	771,866	-4,514	0
0.50	0.516800	779,407	3,027	7,541
1.00	0.521800	786,948	10,568	15,081
1.50	0.526800	794,488	18,108	22,622
2.00	0.531800	802,029	25,649	30,163
2.50	0.536800	809,570	33,190	37,704
3.00	0.541800	817,111	40,731	45,244
3.50	0.546800	824,651	48,271	52,785
4.00	0.551800	832,192	55,812	60,326
4.50	0.556800	839,733	63,353	67,866
5.00	0.561800	847,273	70,893	75,407
5.50	0.566800	854,814	78,434	82,948
6.00	0.571800	862,355	85,975	90,488
6.50	0.576800	869,895	93,515	98,029
7.00	0.581800	877,436	101,056	105,570
7.50	0.586800	884,977	108,597	113,111
8.00	0.591800	892,518	116,138	120,651
8.50	0.596800	900,058	123,678	128,192
9.00	0.601800	907,599	131,219	135,733
9.50	0.606800	915,140	138,760	143,273
10.00	0.611800	922,680	146,300	150,814
10.50	0.616800	930,221	153,841	158,355
11.00	0.621800	937,762	161,382	165,895
11.50	0.626800	945,303	168,923	173,436
12.00	0.631800	952,843	176,463	180,977
12.50	0.636800	960,384	184,004	188,518
13.00	0.641800	967,925	191,545	196,058
13.50	0.646800	975,465	199,085	203,599
14.00	0.651800	983,006	206,626	211,140
14.50	0.656800	990,547	214,167	218,680

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 33 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 33 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2013 Property Tax Rates in CITY OF NOLANVILLE

This notice concerns 2013 property tax rates for CITY OF NOLANVILLE. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$541,905
Last year's debt taxes	\$228,537
Last year's total taxes	\$770,442
Last year's tax base	\$140,837,986
Last year's total tax rate	0.519500/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$731,949
÷ This year's adjusted tax base (after subtracting value of new property)	\$143,004,733
= This year's effective tax rate	0.511800/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$514,843
÷ This year's adjusted tax base	\$143,004,733
= This year's effective operating rate	0.360000/\$100
× 1.08 = this year's maximum operating rate	0.388800/\$100
+ This year's debt rate	0.146800/\$100
= This year's rollback rate	0.535600/\$100

Statement of Increase/Decrease

If CITY OF NOLANVILLE adopts a 2013 tax rate equal to the effective tax rate of 0.511800 per \$100 of value, taxes would increase compared to 2012 taxes by \$ 35,441.

Schedule A: Unencumbered Fund Balances:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Maintenance & Operation Tax Fund	577,000
Interest & Sinking Fund	16,000

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 411 East Central, Belton, TX 76513.

Name of person preparing this notice: Marvin Hahn

Title: Chief Appraiser

Date prepared: July 15, 2013

ANALYSIS OF TAX RATES

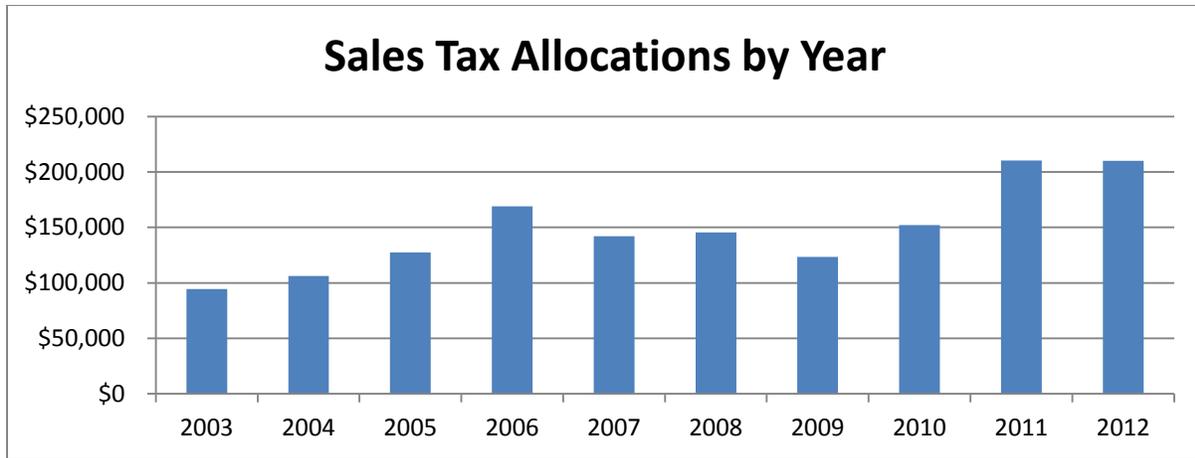


SALES TAX

Sales tax comes in at third as the top revenue sources in the General Fund. Surprisingly, even with the nation's economic situation, the City of Nolanville saw a slight decrease in sales tax in the fiscal year 2012-2013. While sales tax is difficult to predict, the fiscal year 2013-2014 sales tax revenue is estimated to be \$140,000 for the general fund. Total sales tax collected is allocated in **three ways**, general fund, street maintenance, and economic development. An estimated \$35,000 collected from sales tax is allocated for street maintenance for the City and an estimated \$35,000 collected from sales tax is allocated for economic development purposes of the City.

CITY OF NOLANVILLE SALES TAX REVENUE ALLOCATED EACH MONTH

	2009	2010	2011	2012	2013
January	\$6,931	\$9,421	\$14,884	\$15,412	\$16,756
February	\$13,182	\$12,966	\$20,805	\$20,024	\$22,079
March	\$9,262	\$7,753	\$13,230	\$15,697	\$15,279
April	\$7,985	\$9,206	\$14,680	\$16,027	\$15,482
May	\$13,256	\$14,681	\$22,105	\$21,251	\$21,068
June	\$11,526	\$11,495	\$14,420	\$15,204	\$17,421
July	\$8,533	\$11,370	\$15,004	\$16,871	\$16,490
August	\$12,585	\$16,635	\$20,979	\$21,763	
September	\$8,870	\$12,349	\$15,080	\$17,276	
October	\$9,234	\$13,972	\$20,914	\$17,406	
November	\$14,247	\$18,496	\$23,161	\$22,590	
December	\$7,765	\$13,653	\$15,001	\$10,510	
Year Total	\$123,376	\$151,997	\$210,261	\$210,031	



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
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
2003-2004	0.3102	0.0733	0.3835

PROPERTY VALUE ANALYSIS

Tax Year	Assessed Value	Percentage Change	Amount Collected	Percentage Collected
2013	172,159,856	6.06%		
2012	162,322,922	5.44%	761,770	95.75%
2011	153,943,751	1.57%	666,470	96.91%
2010	151,560,633	2.31%	623,118	96.97%

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



AD Valorem Taxes Analysis
ESTIMATE OF AD VALOREM TAX REVENUE
AND PROPOSED DISTRIBUTION OF COLLECTIONS

Taxable Assessed Valuation	150,814,058
Proposed Tax Rate of \$100 Valuation	0.5118
Non-Freeze	771,866
Freeze Tax Levy	41,434
Total Tax Levy	813,300
Estimated Percent of Collections	97%
Estimated Funds from Tax Levy	788,901

PROPOSED DISTRIBUTION OF ALL TAX COLLECTIONS

	% Of Total	Tax Rate	Collections
General Fund	71.32%	0.3650	562,620
Debt Service Fund	28.68%	0.1468	226,281
Total	100.00%	0.5118	788,901

COMPARISON OF PREVIOUS YEARS TAX RATES

Tax Year	General Fund	Debt Service	Total
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
2003-2004	0.3102	0.0733	0.3835

PROPERTY VALUE ANALYSIS

Tax Year	Assessed Value	Percentage Change	Amount Collected	Percentage Collected
2013	172,159,856	6.06%		
2012	162,322,922	5.44%	761,770	95.75%
2011	153,943,751	1.57%	666,470	96.91%
2010	151,560,633	2.31%	623,118	96.97%

**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 2013-2014 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 2013-2014 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 2013-2014 Proposed 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, the building of an animal shelter and 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 2013-2014 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 2013-2014 PROPOSED BUDGET



Proposed Budget FY 2013-2014 (Appendix 1, City of Nolanville Ordinance No. 2013-09-19 #9006 (DRAFT))

Fund	General Ledger Account	Description	Budget FY 2012_13	Oct 2012 - May 2013	Remainder of Year	Estimate YR END FY 2012_13	FY 2013_14 Proposed	FY 2013_14 Approved
General Fund Revenues								
		Ad Valorem Taxes Revenue				Tax Rate	\$ 0.3650 per \$100	
100	4100	Property Tax, Current & Delinquent	552,216	524,852	5,522	530,375	562,620	
		Total Ad Valorem Taxes Revenue	552,216	524,852	5,522	530,375	562,620	0
		Sales Tax Revenue						
100	4115	Sales Tax	130,000	94,114	48,887	143,001	140,000	
100	4120	Mixed Beverage Tax		12,773	650	13,423	2,600	
		Total Sales Tax Revenue	130,000	106,887	49,537	156,424	142,600	0
		Court Revenue						
100	4500	Court Costs	25,000	13,022	6,511	19,533	20,000	
100	4510	Fines	75,000	73,944	36,972	110,916	100,000	
100	4515	Warrant Fees		150		150		
		Total Court Revenue	100,000	87,116	43,483	130,599	120,000	0
		Franchise Fee Revenue						
100	4200	Franchise Fees - Other	1,500	1,522	0	1,522	1,500	
100	4201	Cable	35,000	25,747	8,500	34,247	34,000	
100	4202	Telephone Utility	4,600	3,623	1,175	4,798	4,800	
100	4203	Electric Utility	84,000	85,739		85,739	85,000	
100	4204	Gas Utility	7,200	6,677	0	6,677	6,000	
100	4205	Trash Services	52,000	39,293	18,000	57,293	58,000	
		Total Franchise Fee Revenue	184,300	162,600	27,675	190,275	189,300	0
		Permit Revenue						
100	4231	Licenses-Businesses	2,700	1,410	705	2,115	2,100	
100	4232	Licenses-Contractor				0		
100	4250	Inspections		110	0	110		
100	4260	Permits	1,800	545	273	818	1,800	
100	4261	Garage Sale Permits		595	298	893		
100	4262	Permits - Other	30,000	27,811	13,906	41,717	40,000	
		Total Permit Revenue	34,500	30,471	15,181	45,652	43,900	0
		Public Works Revenue						
		Animal Control						
100	4240	Registration	600	923	462	1,385	1,200	
100	4425	Animal Control Fees			0	0		
		Subtotal Animal Control	600	923	462	1,385	1,200	0
		Other PW Revenue						
100	4410	Streets & Public Improvements	1,200	125	63	188		

Proposed Budget FY 2013-2014 (Appendix 1, City of Nolanville Ordinance No. 2013-09-19 #9006 (DRAFT))

Fund	General Ledger Account	Description	Budget FY 2012_13	Oct 2012 - May 2013	Remainder of Year	Estimate YR END FY 2012_13	FY 2013_14 Proposed	FY 2013_14 Approved
100	4803	Misc - Public Works				0		
		Subtotal Other PW Revenue	1,200	125	63	188	0	0
Total Public Works Revenue			1,800	1,048	524	1,572	1,200	0
Other Revenues								
100	4400	Copies / Fax / Notary	480	305	152	457	400	
100	4420	Community Center Rentals	840	1,805	903	2,708	2,400	
100	4430	Police Reports	720	432	216	648	600	
100	4600	Investment Income	3,000	4,287	2,144	6,431	5,000	
100	4800	Misc			0	0		
100	4801	Misc - Police		1,500		1,500		
100	4802	Misc - Parks			0	0		
100	4804	Misc - Annual Festival		2,836	1,418	4,255	5,000	
100	4900	GFA Disposition			0	0		
100	4920	Transfers From Other Funds			0	0		
		Subtotal	5,040	11,165	4,833	15,998	13,400	0
Contributions/Donations								
100	4700	Private	0			0		
100	4710	Police	0			0	0	
100	4730	Public Works	0	20		20	0	
		Subtotal	0	20	0	20	0	0
Total Other Revenues			5,040	11,185	4,833	16,018	13,400	0
Total General Fund Revenues			1,007,856	924,159	146,754	1,070,914	1,073,020	0
General Fund Expenditures								
ADMINISTRATION								
Personnel Expenditures								
100	5101-1100	Salaries & Wages	130,283	88,134	44,067	132,202	136,053	
100	5101-1105	Overtime	0		0	0	0	
100	5101-1110	Payroll Taxes	9,967	6,742	3,371	10,114	10,408	
100	5101-1111	TWC Unemployment Tax	1,044	33	16	49	360	
100	5101-1126	TMRS Employer Expense	1,627	1,174	587	1,761	1,479	
100	5101-1125	Group Insurance	14,148	9,491	4,720	14,211	14,161	
		Subtotal Personnel Expenditures	157,069	105,574	52,762	158,337	162,461	0

Proposed Budget FY 2013-2014 (Appendix 1, City of Nolanville Ordinance No. 2013-09-19 #9006 (DRAFT))

Fund	General Ledger Account	Description	Budget FY 2012_13	Oct 2012 - May 2013	Remainder of Year	Estimate YR END FY 2012_13	FY 2013_14 Proposed	FY 2013_14 Approved
Operations Expenditures								
100	5101-2100	Official Notices	3,200	4,990	1,000	5,990	5,800	
100	5101-2105	Annual Festival					7,000	
100	5101-2130	Banking Charges	216	128	64	192	200	
100	5101-2132	Cash Over/Short		-1		-1		
100	5101-2135	Credit Card Fees				0		
100	5101-2140	Cleaning				0		
100	5101-2150	Computer	9,750	9,339	0	9,339	12,750	
100	5101-2155	Software Fees	6,717	6,435		6,435	8,700	
100	5101-2170	Membership Dues & Fees	8,280	4,720		4,720	11,048	
100	5101-2175	Certifications/Licenses	250	0		0		
100	5101-2180	Election Expenses	1,500	4,371		4,371	4,400	
100	5101-2190	Equipment	5,000	60		60	7,129	
100	5101-2200	Equipment Lease - Copiers	2,604	1,663	868	2,531	3,000	
100	5101-2220	Insurance TML	21,500	18,251		18,251	20,000	
100	5101-2221	Insurance		250		250	250	
100	5101-2230	Prof Svcs - Legal	42,000	13,375	6,687	20,062	40,000	
100	5101-2240	Manuals & Subscriptions	300			0	500	
100	5101-2250	Misc Expenses	240	20		20	240	
100	5101-2260	Office Supplies	3,000	1,625	812	2,437	3,700	
100	5101-2275	Police Funds		160				
100	5101-2280	Postage	2,400	588	294	882	2,000	
100	5101-2290	Printing	1,020	550	275	825	1,000	
100	5101-2301	Prof Svcs - Accounting (Audit)	7,500	6,300		6,300	7,500	
100	5101-2302	Prof Svcs - Engineering		-860		-860		
100	5101-2303	Prof Svcs - Inspections	4,800	5,235	2,618	7,853	8,000	
100	5101-2304	Prof Svcs - Other					3,800	
100	5101-2310	Repair & Maint: Building				0		
100	5101-2320	Repair & Maint: Equipment	500	294	147	441	500	
100	5101-2360	Supplies - Departmental		21		21		
100	5101-2380	General Personnel Expense	800		28	28	800	
100	5101-2390	Training & Education	3,000	705	353	1,058	5,800	
100	5101-2400	Travel & Meals	2,100	2,968	1,484	4,451	4,800	
100	5101-2420	Cable / Internet				0		
100	5101-2440	Telephone	8,400	6,198	3,099	9,297	11,000	
100	5101-2450	Water	1,200	722	361	1,083	1,400	
100	5101-2460	Gas	300	232	116	348	576	
		Subtotal Operations Expenditures	136,577	88,337	18,206	106,384	171,893	0
Total Administration			293,646	193,912	70,968	264,720	334,354	0

Proposed Budget FY 2013-2014 (Appendix 1, City of Nolanville Ordinance No. 2013-09-19 #9006 (DRAFT))

Fund	General Ledger Account	Description	Budget FY 2012_13	Oct 2012 - May 2013	Remainder of Year	Estimate YR END FY 2012_13	FY 2013_14 Proposed	FY 2013_14 Approved
MUNICIPAL COURT								
Personnel Expenditures								
100	5201-1100	Salaries & Wages	33,432	23,141	10,285	33,425	34,424	
100	5201-1105	Overtime			0	0		
100	5201-1110	Payroll Taxes	2,558	1,770	787	2,557	2,633	
100	5201-1111	TWC Unemployment Tax	261	9	4	13	90	
100	5201-1126	TMRS Employer Expense	495	343	153	496	415	
100	5201-1125	Group Insurance	4,716	3,147	1,573	4,720	4,720	
		Subtotal Personnel Expenditures	41,461	28,410	12,801	41,211	42,283	0
Operations Expenditures								
100	5201-2132	Cash Over/Short		-22		-22		
100	5201-2190	Equipment	4,000				1,500	
100	5201-2230	Legal Service	16,000	6,734	3,367	10,101	14,000	
100	5201-2240	Manuals & Subscriptions	100		0	0	50	
100	5201-2320	Office Equip - Repair & Maint	200		0	0		
100	5201-2260	Office Supplies		407		407		
100	5201-2280	Postage & Freight	240	90		90	340	
100	5201-2290	Printing	175			0	200	
100	5201-2300	Professional Services (Judge)	12,000	8,000	4,000	12,000	12,000	
100	5201-2320	Repair & Maint: Equipment			0	0	0	
100	5201-2360	Supplies: Departmental			0	0		
100	5201-2390	Training & Education	600		0	0	600	
100	5201-2400	Travel & Meals		1,047			200	
100	5201-2410	Uniforms			0	0		
100	5201-2440	Telephone		0		0		
		Subtotal Operations Expenditures	33,315	16,256	7,367	22,576	28,890	0
Total Municipal Court			74,776	44,666		63,787	71,173	0

POLICE DEPARTMENT

Personnel Expenditures								
100	5301-1100	Regular Time	181,449	127,428	63,714	191,143	207,303	
100	5301-1105	Overtime	2,644	55	28	83	2,699	
	5301-1100	Holiday	2,820		0		2,879	
100	5301-1110	Payroll Taxes	14,299	9,762	4,881	14,643	16,189	
100	5301-1111	TWC Unemployment Tax	1,566	89	45	134	630	
100	5301-1126	TMRS Employer Expense	2,550	1,913	956	2,869	2,465	

Proposed Budget FY 2013-2014 (Appendix 1, City of Nolanville Ordinance No. 2013-09-19 #9006 (DRAFT))

Fund	General Ledger Account	Description	Budget FY 2012_13	Oct 2012 - May 2013	Remainder of Year	Estimate YR END FY 2012_13	FY 2013_14 Proposed	FY 2013_14 Approved
100	5301-1125	Group Insurance	23,580	12,289	8,918	21,206	27,143	
		Subtotal Personnel Expenditures	228,908	151,537	78,542	230,078	259,308	0
		Operations Expenditures						
100	5301-2110	Ammunition	800			0	800	
100	5301-2150	Computer		930		930		
100	5301-2155	Software Fees	670			0	1,000	
100	5301-2170	Membership Dues & Fees	250	160		160	250	
100	5301-2190	PD Equipment	36,000	33,603		33,603	12,000	
100	5301-2200	Equipment Rental				0	0	
100	5301-2210	Inmate Housing	150	70		70	150	
100	5301-2230	Legal Expense		479		479	0	
100	5301-2240	Manuals & Subscriptions	200	125	63	188	200	
100	5301-2251	Misc Expenses-National Night Out		706		706		
100	5301-2260	Office Supplies	1,000	407		407	1,250	
100	5301-2270	Oil, Gas, & Fuel	26,500	12,985	6,492	19,477	24,000	
100	5301-2280	Postage	400	242	121	363	400	
100	5301-2290	Printing	1,380	741	371	1,112	1,380	
100	5301-2300	Professional Services		0		0		
100	5301-2310	Bldg - Repair & Maint		84		84	0	
100	5301-2320	Equip - Repair & Maint	750	238	119	357	750	
100	5301-2330	Vehicle - Repair & Maint	4,000	3,457	1,728	5,185	7,000	
100	5301-2360	Department Supplies		27		27	120	
100	5301-2370	Tires & Tire Repairs	1,000	322	500	822	0	
100	5301-2380	General Personnel Expense						
100	5301-2390	Training & Education	1,000	305		305	2,000	
100	5301-2400	Travel & Meals	500	528		528	1,079	
100	5301-2410	Uniforms	1,820	1,260	630	1,890	2,530	
100	5301-2440	Telephone	3,000	1,828	914	2,742	3,000	
		Subtotal Operations Expenditures	79,420	58,496	10,938	69,434	57,909	0
Total Police Department			308,328	210,033	89,479	299,512	317,217	0
CONTRACTED EMERGENCY SERVICES								
100	5302-2250	CBCFR Utility Expenses	0	2,000	1,000	3,000	3,000	
100	5302-2300	Ambulance Services	75,000	48,000	24,000	72,000	50,000	
100	5302-2305	Fire Services					22,000	
		Subtotal Contracted Services	75,000	50,000	25,000	75,000	75,000	0
Total Emergency Services			75,000	50,000	25,000	75,000	75,000	0

Proposed Budget FY 2013-2014 (Appendix 1, City of Nolanville Ordinance No. 2013-09-19 #9006 (DRAFT))

Fund	General Ledger Account	Description	Budget FY 2012_13	Oct 2012 - May 2013	Remainder of Year	Estimate YR END FY 2012_13	FY 2013_14 Proposed	FY 2013_14 Approved
PUBLIC WORKS								
Personnel Expenditures								
100	5401-1100	Salaries & Wages	81,522	49,424	24,712	74,135	85,438	
100	5401-1105	Overtime	0		0	0	0	
100	5401-1110	Payroll Taxes	6,236	3,781	1,890	5,671	6,536	
100	5401-1111	TWC Unemployment Tax	783	157	78	235	270	
100	5401-1126	TMRS Employer Expense	1,200	736	368	1,104	969	
100	5401-1125	Group Insurance	14,148	4,173	3,268	7,441	14,161	
100	5401-1130	Temp Employees				0		
		Subtotal Personnel Expenditures	103,889	58,270	30,317	88,586	107,374	0
Operations Expenditures								
100	5401-2120	Animal Control	1,200	754	377	1,131	1,500	
100	5401-2120	AC - Other				0		
100	5401-2120	AC - Supplies				0		
100	5401-2170	Dues & Fees	360			0	240	
100	5401-2175	Certification & Licensing	1,000	106		106	800	
100	5401-2190	Tools & Equip	2,500	443		443	4,200	
100	5401-2200	Equipment Rental	100	98		98	100	
100	5401-2230	Legal Expense	50			0	0	
100	5401-2240	Manuals & Subscriptions	200	609		609	200	
100	5401-2250	Misc Expenses				0		
100	5401-2260	Office Supplies				0		
100	5401-2270	Oil, Gas & Fuel	7,000	3,742	1,871	5,612	6,500	
100	5401-2280	Postage				0		
100	5401-2290	Printing	400	325		325	400	
100	5401-2300	Professional Services		555		555	8,000	
100	5401-2302	Prof Services: Engineering	2,000	-55		-55	3,000	
100	5401-2310	Repair & Maint: Building	2,500	623		623	3,000	
100	5401-2320	Repair & Maint: Equipment	2,500	1,427		1,427	2,500	
100	5401-2330	Repair & Maint: Vehicle	600	511	255	766	1,600	
100	5401-2350	Street Repairs	41,248				46,550	
100	5401-2360	Supplies: Departmental	1,500	209		209	1,500	
100	5401-2370	Tire & Tire Repairs	600	94	47	141	0	
100	5401-2380	General Personnel Expenses						
100	5401-2390	Certification & Licensing				0		
100	5401-2390	Training & Education	600	225	113	338	1,500	
100	5401-2400	Travel & Meals		388	194	582	600	
100	5401-2410	Uniforms	1,612	845	423	1,268	1,612	

Proposed Budget FY 2013-2014 (Appendix 1, City of Nolanville Ordinance No. 2013-09-19 #9006 (DRAFT))

Fund	General Ledger Account	Description	Budget FY 2012_13	Oct 2012 - May 2013	Remainder of Year	Estimate YR END FY 2012_13	FY 2013_14 Proposed	FY 2013_14 Approved
100	5401-2430	Electric	42,000	28,120	14,060	42,180	44,000	
100	5401-2440	Telephone	800	645	323	968	1,000	
		Subtotal Operations Expenditures	108,770	39,665	17,662	57,327	128,802	0
Total Public Works			212,658	97,934	47,979	145,913	236,176	0
COMMUNITY CENTER								
Operations Expenditures								
100	5501-2140	Cleaning				0		
100	5501-2310	Repairs & Maintenance	1,000			0	8,100	
100	5501-2450	Utilities: Water	600	313		313	600	
		Subtotal Operations Expenditures	1,600	313	0	313	8,700	0
Total Community Center			1,600	313	0	313	8,700	0
PARKS								
Operations Expenditures								
100	5502-2310	Repairs & Maintenance	41,248	24		24	30,000	
100	5502-2360	Supplies				0		
	5502-2450	Utilities - Water	600				400	
100	5502-4100	Equipment - Playground				0		
		Subtotal Operations Expenditures	41,848	24	0	24	30,400	0
Total Parks			41,848	24	0	24	30,400	0
Total General Fund Expenditures			1,007,856	596,882	233,426	849,271	1,073,020	0
Excess of Revenues Over Expenditures			0	327,277		221,643	0	0

Estimated Fund Balance EOY Sep 30, 2013 821,551
 Estimated Fund Balance EOY Sep 30, 2014 821,551

Fund	GL Account	Budget FY 2012_13	Oct 2012 - May 2013	Remainder of Year	Estimate YR END FY 2012_13	FY 2013_14 Proposed	FY 2013_14 Approved
------	------------	-------------------	---------------------	-------------------	----------------------------	---------------------	---------------------

Debt Service Fund
 Revenue

Proposed Budget FY 2013-2014 (Appendix 1, City of Nolanville Ordinance No. 2013-09-19 #9006 (DRAFT))

Fund	General Ledger Account	Description	Budget FY 2012_13	Oct 2012 - May 2013	Remainder of Year	Estimate YR END FY 2012_13	FY 2013_14 Proposed	FY 2013_14 Approved
400	4100	Property Tax, Current & Deliq.	219,236	222,712		222,712	226,281	
		Total Revenue, DSF	219,236	222,712		222,712	226,281	0
Expenditures								
400	5000.2146	Bond Principal	120,000		120,000	120,000	125,000	
	5000.2170	Dues & Fees		1,330		1,330		
	5000.2225	Interest				0		
	5000.2200	Equipment Rental				0		
	5000.2165	Software				0		
	5000.2190	Equipment Purchase				0		
	5000.2301	Bond Interest	99,236	67,451	33,804	101,255	96,510	
		Loan Repayment				0		
400	5000.9900	Transfers Out				0		
		Total Expenditures, DSF	219,236	68,781	153,804	222,585	221,510	0
		Excess of Revenues Over Expenditures	0	153,931		127	4,771	0
Court Security Fund								
Revenue								
201	4500	Court Security Fee 420B	3,000	2,697	1,349	4,046	4,000	
		Total Revenue	3,000	2,697		4,046	4,000	0
Expenditures								
201	5000-2300	Professional Services	20,000	5,184		5,184	4,000	
	5000-2305	Material		994				
		Total Expenditures	20,000	6,177		5,184	4,000	0
		Excess of Revenues Over Expenditures	-17,000	-3,480		-1,138	0	0
Court Technology Fund								
Revenue								
202	4500	Court Technology Fee 420A	4,000	3,596		3,596	5,333	
		Total Revenue	4,000	3,596		3,596	5,333	0
Expenditures								

Proposed Budget FY 2013-2014 (Appendix 1, City of Nolanville Ordinance No. 2013-09-19 #9006 (DRAFT))

Fund	General Ledger Account	Description	Budget FY 2012_13	Oct 2012 - May 2013	Remainder of Year	Estimate YR END FY 2012_13	FY 2013_14 Proposed	FY 2013_14 Approved
202	5000-2150	Computer Equipment		874		0	4,000	
202	5000-2155	Software						
202	5000-2300	Professional Services	4,000				4,333	
		Computer -Repair & Maint				0		
		Total Expenditures	4,000	874	0	0	8,333	0
		Excess of Revenues Over Expenditures	0	2,722		3,596	-3,000	0
KISD Crossing Guard Fund								
		Revenue						
203	4800	Crossing Guard Fee-KISD	3,000	5,060	0	5,060	5,060	
		Total Revenue	3,000	5,060		5,060	5,060	0
		Expenditures						
203	5000-2300	Professional Services	3,000	0		0	15,000	
		Total Expenditures	3,000	0		0	15,000	0
		Excess of Revenues Over Expenditures	0	5,060		5,060	-9,940	0
Economic Development Fund								
		Revenue						
150	4115	Sales Tax	32,500.00	23,528	12,222	35,750	35,000	
		Total Revenue	32,500.00	23,528	12,222	35,750	35,000	0
		Expenditures						
150	5000-2300	Professional Services		185		185		
		Total Expenditures	-	185	0	185	0	0
		Excess of Revenues Over Expenditures	32,500.00	23,343	12,222	35,565	35,000	35,000
Street Maintenance Fund								
		Revenue						
160	4115	Sales Tax	32,500.00	23,528	12,222	35,750	35,000	
160		Transfers from Other Funds				0		
		Total Revenue	32,500.00	23,528	12,222	35,750	35,000	0
		Expenditures						
160	5000-2300	Professional Services	125,000.00			0	100,000	

Proposed Budget FY 2013-2014 (Appendix 1, City of Nolanville Ordinance No. 2013-09-19 #9006 (DRAFT))

Fund	General Ledger Account	Description	Budget FY 2012_13	Oct 2012 - May 2013	Remainder of Year	Estimate YR END FY 2012_13	FY 2013_14 Proposed	FY 2013_14 Approved
160	5000-2190	Equipment		408		408		
160	5000-2350	Street Repair Supplies		1,185		1,185		
160	5000-2360	Road Material		0		0		
		Other						
		Total Expenditures	125,000.00	1,593	0	1,593	100,000	0
		Excess of Revenues Over Expenditures	(92,500.00)	21,935	12,222	34,157	-65,000	0
Grants Funds								
Revenue								
180	4300	Community Development Funds		12,250	0	12,250	200,000	200,000
180	4300	SECO Funds	-	0		0		0
180	4320	DOJ Funds		5,280		5,280		
		Total Revenue	-	17,530	0	17,530	200,000	200,000
Expenditures								
180	5000-2300	Prof Svcs - CDBG Funds			0	0		0
180	5000-2301	Prof Svcs - ADMIN		7,450		7,450	20,000	
180	5000-2302	Prof Svcs - ENGINEERING		4,800		4,800		
180	5000-2303	Prof Svcs - CONSTRUCTION				0	180,000	
180	5300-2320	DOJ Funds		4,980		4,980		
		Total Expenditures	-	17,230	0	17,230	200,000	0
		Excess of Revenues Over Expenditures	-	300	0	300	0	
Capital Construction Fund								
Revenue								
310	4600	Investment Income		2,290		2,290		
		Total Revenue	-	2,290	0	2,290	0	0
Expenditures								
310	5000-2230	LEGAL/BOND COUNSEL FEES		500		500		
310	5000-2302	ENGINEERING FEES		66,700		66,700	90,000	
310	5000-2303	Prof Svcs - CONSTRUCTION				0	810,000	
		Other				0		
		Total Expenditures	-	67,200	0	67,200	900,000	0
		Excess of Revenues Over Expenditures	-	-64,911	0	-64,911	-900,000	0