

ORIGINAL

ADOPTED
BUDGET
FOR
NOLAN COUNTY
OCTOBER 1, 2020
THROUGH
SEPTEMBER 30, 2021



WAS 7-10-72

10-10-72

FILED FOR RECORD

ORIGINAL

ADOPTED

Nolan County
Fiscal Year 2020-2021
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of 236,041.92 which is a 2.1246 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$46,755.04.

Total debt obligation for Nolan County secured by property taxes: \$ 8,920,000

The members of the governing body voted on the budget as follows:

For: Whitley May, County Judge
Terry Willman, Commissioner
Seth Mahaffey, Commissioner
Tommy White, Commissioner
Henry Ortega, Commissioner

Against:

Present and not voting:

Absent:

Property Tax Rate Comparison

	2020-2021	2019-2020
Property Tax Rate:	0.540864	0.531656
No New Tax Rate:	0.524409	0.552449
* No New M&O Tax Rate:	0.465259	0.490856
Voter Approval Rate:	0.540864	0.592397
Debt Rate:	0.059150	0.061593

*M&O Rate: Maintenance & Operations Rate

ADOPTED

Nolan County Budget Narrative For Year 2020-2021

Pursuant to state law, the Nolan County Judge serves as the budget officer for the county, assisted by the Nolan County Auditor. With input from elected officials and department heads, the Auditor prepares a **ADOPTED** budget each summer at the recommendations of the County Judge & Commissioners' court. Through a series of public meetings, the budget is then considered, amended if necessary, and adopted by the Nolan County Commissioners' Court. Once adopted, the budget can be amended only by action of the court.

In Nolan County, funds are spent on a variety of efforts which are aimed at providing citizens with necessary services and operations for not only the maintenance of county roads but also for facilities, court systems, law enforcement, emergency medical services, fire protection, recreational opportunities and the like. These & many other activities are set forth in more detail in the 2020-2021 budget.

In 2012, Nolan County incurred debt through bond election for the purpose of the replacing of the Nolan County Courthouse façade as well as for the building of a new Jail/Sheriff office facility due to Jail Standard requirements.

Please feel free to speak with the County Judge or any of the County Commissioners if you have questions, concerns, or suggestions regarding the county budget. Our process is open and transparent, and we are always interested in feedback from county residents.

ADOPTED

BUDGET CERTIFICATE

BUDGET OF NOLAN COUNTY, TEXAS

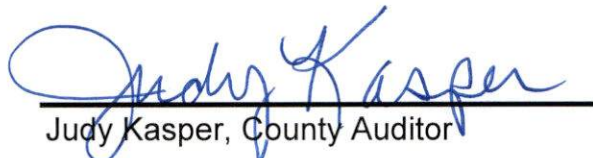
BUDGET YEAR OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

STATE OF TEXAS
COUNTY OF NOLAN

We, Whitley May, County Judge, Sharla Keith, County Clerk, and Judy Kasper, County Auditor for NOLAN COUNTY, TEXAS do hereby certify that the attached budget is a true and correct copy of the budget of NOLAN COUNTY, TEXAS as passed and approved by the COMMISSIONERS' COURT on this the 24th day of August, 2020, as the same appears in the office of the County Clerk of said County.

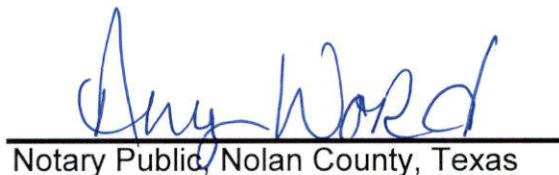

Whitley May, County Judge


Sharla Keith, County Clerk


Judy Kasper, County Auditor

Subscribed and Sworn before me, the undersigned authority, on this the 24th day of August, 2020.




Notary Public, Nolan County, Texas

ADOPTED

ORDER

ADOPTING, FIXING, AND LEVYING A TAX FOR THE YEAR 2020
UPON ALL PROPERTY WITHIN NOLAN COUNTY, TEXAS.

THE NOLAN COUNTY COMMISSIONERS' COURT has this day in
keeping with article No. 7244X, ADOPTED, FIXED, LEVIED,
ASSESSED, ORDERED collected on each \$100.00 valuation of all
taxable property, real, personal and mixed, within NOLAN COUNTY,
TEXAS, for the year 2020, after having published notice of said action,
the sum of:

Apportioned and divided as follows and composed of the following
specific levies:

	M & O	I & S
General	0.391568	0.059150
Farm to Market	0.090146	

A total of .540864 on \$100.00 valuation.

READ, PASSED AND ADOPTED with all members of the
Commissioners' Court being present, and none being absent, this
the 24th day of August, 2020 upon a motion made by
Commissioner : Willman

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY
3 PERCENT AND WILL RAISE TAXES FOR
MAINTENANCE AND OPERATIONS ON A
\$100,000 BY APPROXIMATELY \$9.20.

and voted of the reflected:

COMMISSIONER TERRY WILLMAN

Terry Willman

COMMISSIONER SETH MAHAFFEY

Seth Mahaffey

COMMISSIONER TOMMY WHITE

Tommy White

COMMISSIONER HENRY ORTEGA

Henry Ortega

Whitley May
COUNTY JUDGE WHITLEY MAY

ATTEST:

Sharla Keith
Sharla Keith, County Clerk



ADOPTED

STATISTICAL DATA

In presenting this Budget to the Commissioners' Court, and to the taxpayers of Nolan County, the following statistics are set out:

COMPLETE

GENERAL FUND	2,141,384,340
I & S FUND	2,141,384,340
FARM TO MARKET	2,136,372,890

Total assessed valuation in Nolan County for the fiscal year October 1, 2020 through September 30, 2021, is based on approximated 100% of the true or market value of property assessed.

The County Tax Rate contained in this Budget is \$0.540864 on each \$100.00 assessed valuation. The total amount of taxes levied for the budget, based on the above valuation is \$ 11,577,459. Of this amount, it is estimated that 98% or \$ 11,345,910 will be collected within the next year.

ADOPTED

TAX RATE - BY FUND			
OPERATING FUND:			
	TAX RATE 2018/2019	TAX RATE 2019/2020	TAX RATE 2020/2021
GENERAL FUND M&O	0.381753	0.381753	0.391568
FARM TO MARKET M&O	0.091290	0.088310	0.090146
GENERAL FUND I & S	0.058613	0.061593	0.05915
TOTAL OPERATING	0.531656	0.531656	0.540864
ADOPTED TAX RATE	0.531656	0.531656	0.540864

TAX RATE STATEMENT

The No New revenue tax rate: a calculated rate that would provide the County with about the same amount of revenue received in the previous year, on properties taxed in both years. If property values rise, the effective tax rate will go down and vice versa.

The Voter Approval rate: a calculated maximum rate allowed by law without voter approval. It provides the County with about the same amount of tax revenue spent the previous year for day-to-day operations, plus an extra 3 percent increase for those operations, plus sufficient funds to pay debts in the coming year. If the County adopts a tax rate that is higher than the rollback rate, voters in the County can circulate a petition calling for an election to limit the size of the tax increase.

ADOPTED

BUDGET TOTALS		
	REVENUES	EXPENDITURES
GENERAL FUND	<u>10,278,015.32</u>	<u>10,790,283.33</u>
FARM TO MARKET	<u>2,436,337.61</u>	<u>2,580,558.44</u>

This budget will raise more revenue from total property taxes than last year's budget by an amount of \$236,041.93 which is a 2.1246 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$46,755.04.

ADOPTED

NOLAN COUNTY BUDGET INDEX

October 1, 2020 thru September 30, 2021

GENERAL FUND	PAGE
Revenues	1
Expenditures	
County Judge	2
County Judge Personnel	3
County Clerk	4
Veteran Service Officer	5
Non-Departmental	6
County Court At Law	7
District Judge	8
District Court Reporter	9
Office Of Court Collections	10
District Clerk	11
Justice Peace	12
County Attorney	13
District Attorney	14
Crime Victim Coordinator Grant	15
County Auditor	16
County Treasurer	17
Tax Collector	18
County Courthouse	19
County Coliseum	20
Sheriff's Department & Jail	21 - 22
Adult Probation	23
County Constable	24
County City Library	25
Juvenile Probation	26
Department of Public Safety	27
Mental Health Unit	28
Agricultural Extension Service	29
Intergovernmental	30
JURY FUND:	
Revenues & Expenditures	31
LAW LIBRARY FUND:	
Revenues & Expenditures	32
CAPITAL DEBT SERVICE CONSTRUCTION	
Revenues & Expenditures	33
CAPITAL DEBT INTEREST/SINKING 2013 & 2014	
Revenues & Expenditures	34
COLISEUM INTEREST/SINKING SERIES 2006	
Revenues & Expenditures	35
FARM TO MARKET FUND:	
Revenues	36
Expenditures	
Precinct # 1	37
Precinct # 2	38
Precinct # 3	39
Precinct # 4	40
Administrative	41
NOLAN COUNTY RESERVE (ISF) FUND:	
Revenues & Expenditures	42

GENERAL FUND			
BUDGET			
ADOPTED	ACTUAL 2018 / 2019	BUDGET 2019 / 2020	BUDGET 2020 / 2021
Revenues:			
Advalorem Taxes	8,245,543.54	8,030,714.23	8,217,276.32
Pilot Payment in Lieu of Taxes	-	-	460,805.00
Beer & Liquor License	3,732.00	3,000.00	3,000.00
Boarding Prisoners	67,590.00	50,000.00	-
Truancy Special Fees	480.00	500.00	400.00
Juvenile Case Management Crt. Cost	19,419.70	18,000.00	18,000.00
Juvenile Attorney Fees	4,386.37	800.00	-
County Clerk's Fees & Fines	194,948.34	200,000.00	200,000.00
Supplemental Guardianship	1,260.00	1,000.00	1,000.00
District Clerk Fees & Fines	239,982.36	160,000.00	160,000.00
Justice Peace Fees & Fines	367,202.12	320,000.00	300,000.00
Collections Dept. Fees	(1,709.56)	-	-
Sheriff Fees	7,826.72	5,000.00	5,000.00
Tax Collector Title Fees	19,250.00	16,000.00	16,000.00
Tax Collector Auto Fees	42,073.60	35,000.00	35,000.00
Tax Collector Miscellaneous Fees	240.00	-	-
State Fees for Nolan County	54,581.82	45,000.00	45,000.00
Constable Fees / Out of County Papers	12,425.00	10,000.00	10,000.00
Crime Victims Coord. Salary/Benefits	20,225.75	34,000.00	20,000.00
C.C.A.L. State Supplement	152,439.82	153,000.00	153,000.00
County Attorney Salary Supplement	28,000.00	28,000.00	28,000.00
Adult Probation Financial Officer	1,599.00	1,500.00	1,500.00
County Judge State Salary Supplement	25,720.51	25,200.00	25,200.00
DA State Supplement	3,591.94	-	-
Wellness Coordinator Program	-	1,200.00	1,200.00
Juvenile Payroll Reimbursement	208,675.98	260,343.00	261,914.00
NC Democratic Party	1,623.44	-	-
NC Republican Party	1,587.12	-	-
Commission on Jail Phones	18,615.20	8,000.00	10,000.00
Interest	324,423.15	150,000.00	40,000.00
Office Rent/ D H S & T D P R S	12,305.00	14,000.00	48,000.00
Utility Costs - TDHS & TD&PRS	12,993.27	12,000.00	15,000.00
Janitorial Services - TDHS & TD&PRS	6,288.00	6,300.00	6,300.00
Indigent Defense Grant	20,455.00	20,000.00	20,000.00
Concessions & Vending Machines	-	-	-
Mixed Beverage Tax	13,790.33	12,000.00	12,000.00
Insurance Claim Proceeds	64,182.14	-	-
Reimbursed Prisoner Transport	4,456.75	-	-
Sale of Surplus Property	24,018.75	-	-
TAC HEBP Renewal Credit	2,803.98	-	-
Tower Lease	420.00	420.00	420.00
Sales & Use Tax	95,921.75	90,000.00	100,000.00
Reimbursements	54,430.02	30,000.00	15,000.00
Drug Substance Testing	-	10,000.00	-
Bingo Gross Receipts	5.83	-	-
Mitchell County Reimbursements	24,135.91	77,000.00	30,000.00
Fisher County Reimbursements	15,257.88	33,000.00	18,000.00
Miscellaneous	15,080.89	1,000.00	1,000.00
Drug Court Fees	-	-	-
Grants	9,056.00	-	-
Total General Fund Revenues:	10,441,335.42	9,861,977.23	10,278,015.32
Mitchell & Fisher County are no longer reimbursing Pro Rata Shares for District Crt. Admin.			

[illegible]

GENERAL FUND			
BUDGET			
ADOPTED	ACTUAL 2018 / 2019	BUDGET 2019 / 2020	BUDGET 2020 / 2021
Non-Departmental:			
County Court Reporting & Expenses	1,105.20	2,000.00	2,000.00
Insurance Claim Expenses	41,480.34	-	-
Liability Ins./Public Officials	60,921.00	70,000.00	70,000.00
Workers' Compensation Insurance	43,861.00	60,000.00	60,000.00
Unallocated Supplies	1,000.71	3,000.00	3,000.00
Mail Machine Scale & Postage	19,598.55	20,000.00	20,000.00
County Freight Charges	1,273.31	1,500.00	1,500.00
New Employee Drug Testing/Background	(30.00)	2,000.00	2,000.00
General Election Expenses	23,437.54	30,000.00	30,000.00
Election Equipment Maintenance/Repair	9,767.50	10,500.00	10,500.00
Jail A/C Maintenance & Repair	500.00	-	-
Central Appraisal District	215,297.05	241,000.00	220,000.00
Government Trapping	38,400.00	39,000.00	39,000.00
Auditing	17,277.00	25,000.00	25,000.00
Autopsy & Indigent Burial	68,510.85	55,000.00	70,000.00
Telephone VOIP FiberOptic Internet	29,013.35	38,000.00	38,000.00
Dues & Advertising	5,345.29	7,000.00	7,000.00
Jail/Sheriff Office Utilities	89,731.73	85,000.00	90,000.00
Stock Room Office Supplies	742.87	1,000.00	1,000.00
Copier Lease/Paper Expense	31,769.63	38,000.00	30,000.00
Computer & Technology Expense	84,597.88	80,000.00	80,000.00
Software Maintenance Agreements	89,814.60	102,000.00	107,100.00
Typewriter Repairs	-	500.00	500.00
County Legal Services	-	5,000.00	5,000.00
CCAL/D. A./J.P. Legal/Witness Expense	6,180.09	6,000.00	6,000.00
District Court Legal Capital Transfer Out	20,000.00	20,000.00	20,000.00
Check Protector Maintenance	-	400.00	-
Board Nolan Co. Prisoners Out	-	5,000.00	10,000.00
Lunacy/Commitments	13,067.00	15,000.00	20,000.00
Jail Maintenance Repairs (Moved to Sheriff)	44,664.08	-	-
Grant Writer	2,779.50	2,000.00	2,000.00
Fees of Office	24,577.44	30,000.00	30,000.00
Transfer Out to Law Library Fund	-	6,500.00	6,500.00
Transfer Out to Reserve Fund	100,000.00	100,000.00	100,000.00
Transfer Out to Jury Fund	10,000.00	10,000.00	10,000.00
Drug Substance Testing Service Collections	-	30,000.00	30,000.00
CH Renovation Purchases & Repairs	529,690.71	150,000.00	150,000.00
Miscellaneous Contingency	6,821.80	213,000.00	213,000.00
Safety Program Expense	632.98	1,500.00	1,500.00
Emergency Management	24,982.77	50,000.00	50,000.00
Grants	9,056.00	-	-
Total Non-Departmental:	1,665,867.77	1,554,900.00	1,560,600.00
Software Maintenance Agreements:			
LGS: Dist, Clerk, Dist. Attorney, County Attorney, County Clerk, Justice Peace, Crt. Collections			
Justice Solutions: Sheriff			
EdocTec: County Clerk			

GENERAL FUND

BUDGET

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

GENERAL FUND

BUDGET

[illegible]

BUDGET

Page 31 of 42

[illegible]

[illegible]

CAPITAL DEBT SERVICE INTEREST & SINKING FUND SERIES 2012 & 2013

BUDGET

[illegible]

NOLAN COUNTY COLISEUM INTEREST & SINKING FUND

BUDGET

[illegible]

[illegible]

[illegible]

[illegible]

FARM TO MARKET FUND

BUDGET

[illegible]

[illegible]

[illegible]

[illegible]