



PROPOSED

BUDGET

FOR

NOLAN COUNTY

OCTOBER 1, 2022

THROUGH

SEPTEMBER 30, 2023

PROPOSED

Nolan County
Fiscal Year 2022-2023
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of 329,719.15 which is a 2.73 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 \$3,298,743.

Total debt obligation for Nolan County secured by property taxes: \$ 7,070,000

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

	2022-2023	2021-2022
Property Tax Rate:	0.4999867	0.537637
No New Tax Rate:	0.4868950	0.512200
* No New M&O Tax Rate:	0.4387100	0.455926
Voter Approval Rate:	0.5003162	0.537637
Debt Rate:	0.0481850	0.056274

*M&O Rate: Maintenance & Operations Rate

PROPOSED

Nolan County Budget Narrative For Year 2022-2023

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 PROPOSED 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 PROPOSED by the Nolan County Commissioners' Court. Once PROPOSED, 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 2020-2022 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.

PROPOSED

TAX RATE - BY FUND			
OPERATING FUND:			
	TAX RATE 2020/2022	TAX RATE 2021/2022	TAX RATE 2022/2023
GENERAL FUND M&O	0.391568	0.393028	0.3714667
FARM TO MARKET M&O	0.090146	0.088335	0.0803350
GENERAL FUND I & S	0.05915	0.056274	0.0481850
TOTAL OPERATING	0.540864	0.537637	0.4999867
PROPOSED TAX RATE	0.540864	0.537637	0.4999867

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 Voter Approval rate, voters in the County can circulate a petition calling for an election to limit the size of the tax increase.

PROPOSED

BUDGET TOTALS		
	REVENUES	EXPENDITURES
GENERAL FUND	<u>11,605,369.25</u>	<u>11,793,930.34</u>
FARM TO MARKET	<u>2,527,323.97</u>	<u>2,692,219.46</u>

This budget will raise more revenue from total property taxes than last year's budget by an amount of \$329,719.15 which is a 2.73 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,741.803.

PROPOSED

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GENERAL FUND			
BUDGET			
PROPOSED	ACTUAL 2020 / 2021	BUDGET 2021 / 2022	BUDGET 2022 / 2023
Revenues:			
Advalorem Taxes	8,443,500.47	8,873,725.00	9,236,226.93
Pilot Payment in Lieu of Taxes	460,805.00	471,781.00	793,685.00
Beer & Liquor License	3,557.50	3,000.00	3,000.00
Boarding Prisoners	-	-	-
Truancy Special Fees	550.00	400.00	400.00
Juvenile Case Management Crt. Cost	9,593.77	18,000.00	18,000.00
Juvenile Attorney Fees	4,453.33	-	-
County Clerk's Fees & Fines	187,368.48	200,000.00	200,000.00
Supplemental Guardianship	1,540.00	1,000.00	1,000.00
District Clerk Fees & Fines	229,006.57	160,000.00	200,000.00
Justice Peace Fees & Fines	211,173.49	300,000.00	200,000.00
Collections Dept. Fees	(2,983.60)	-	-
Sheriff Fees	3,985.09	5,000.00	5,000.00
Tax Collector Title Fees	16,380.00	16,000.00	16,000.00
Tax Collector Auto Fees	36,077.60	35,000.00	35,000.00
Tax Collector Miscellaneous Fees	143.11	-	-
State Fees for Nolan County	34,060.82	45,000.00	45,000.00
Constable Fees / Out of County Papers	10,075.00	10,000.00	10,000.00
Drug Court Fees	5,023.62	3,000.00	3,000.00
TP - Time Payment Fee	1,668.87	-	-
Crime Victims Coord. Salary/Benefits	20,225.75	20,000.00	20,000.00
C.C.A.L. State Supplement	170,250.00	153,000.00	153,000.00
County Attorney Salary Supplement	56,000.00	28,000.00	28,000.00
Adult Probation Financial Officer	1,629.00	1,500.00	1,500.00
County Judge State Salary Supplement	25,744.35	25,200.00	25,200.00
Wellness Coordinator Program	3,290.00	1,200.00	3,000.00
Juvenile Payroll Reimbursement	215,194.66	262,834.00	278,637.32
Mental Health Deputy Services	84,452.00	-	-
District Judge Parttime Mitchell County	-	-	-
Election Reimbursements	1,711.42	-	-
NC Democratic Party	(2,300.73)	-	-
NC Republican Party	-	-	-
Commission on Jail Phones	22,468.08	13,000.00	20,000.00
Interest	38,796.27	40,000.00	40,000.00
Office Rent/ D H S & T D P R S	48,000.00	48,000.00	48,000.00
Utility Costs - TDHS & TD&PRS	13,782.58	15,000.00	15,000.00
Janitorial Services - TDHS & TD&PRS	7,200.00	6,300.00	6,300.00
Indigent Defense Grant	28,696.75	20,000.00	20,000.00
Mixed Beverage Tax	17,526.83	12,000.00	12,000.00
Insurance Claim Proceeds	59,729.17	-	-
Reimbursed Prisoner Transport	3,254.00	-	-
Sale of Surplus Property	118,415.72	-	-
TAC HEBP Renewal Credit	42,339.00	-	-
Tower Lease	490.00	420.00	420.00
Sales & Use Tax	108,939.77	100,000.00	110,000.00
Reimbursements	(1,113.72)	15,000.00	5,000.00
Drug Substance Testing	330.00	-	-
Inmate Medical Care	-	-	-
Mitchell County Reimbursements	34,666.65	30,000.00	30,000.00
Fisher County Reimbursements	8,392.72	18,000.00	18,000.00
Miscellaneous	17,687.37	1,000.00	5,000.00
Election Equipment Leased	3,500.00	-	-
Grants	7,019.17	-	-
Total General Fund Revenues:	10,812,295.93	10,952,360.00	11,605,369.25

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GENERAL FUND	
BUDGET	

PROPOSED	ACTUAL 2020 / 2021	BUDGET 2021 / 2022	BUDGET 2022 / 2023
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CAPITAL DEBT SERVICE INTEREST & SINKING FUND SERIES 2012 & 2013

BUDGET

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NOLAN COUNTY COLISEUM INTEREST & SINKING FUND			
BUDGET			
	ACTUAL 2020 / 2021	BUDGET 2021 / 2022	BUDGET 2022 / 2023
Revenues:			
Venue Tax	157,643.42	175,000.00	175,000.00
Hotel Motel Tax Income	242,770.79	275,000.00	275,000.00
Interest	2,026.23	2,000.00	2,000.00
Total Coliseum Interest/Sinking	402,440.44	452,000.00	452,000.00
Expenditures:			
Interest Payments	68,070.00	62,460.00	56,685.00
Annual Service Charges	-	1,000.00	1,000.00
Principle Payment	184,000.00	190,000.00	195,000.00
Transfer out to Coliseum	119,000.00	198,540.00	199,315.00
Total Expenditures:	371,070.00	452,000.00	452,000.00

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