424 E FM 6 NEVADA, TX 75173 | 972-853-0027



SPECIAL COUNCIL MEETING AGENDA

Tuesday, September 7, 2021 at 7:00PM

PLEASE NOTE MEETING LOCATION:
Lone Star Cowboy Church
123 Cowboy Way, Nevada, TX. 75173

1. Call to Order and Declaration of Quorum Time:
2. Invocation
3. Pledge of Allegiance to the United States of America
4. Greeting of Visitors
5. Public Comment Citizens are invited to address the City Council with public comments. Comments regarding items for which notice has not been given will be limited to three minutes, prior to discussion of agenda items, and Council responses shall be in accordance with Sec. 551.042 of the Texas Government Code. Comments regarding an item on the agenda may be given before or during discussion of that item. Comments that incite a breach of the peace are prohibited.
6. Public Hearing
a. Public Hearing on Ordinance 21-07 - 2021-2022 Tax Rate Time In: Time Out:
b. Public Hearing on Ordinance <u>21-08</u> - 2021-2022 Budget Time In: Time Out:
www.cityofnevadatx.org

7. Business Session

Agenda documents and supporting material from the preceding Work Session agenda Input from staff or counsel; only as requested by Mayor / Council or if asked to be recognized for points of order.

- a. Discuss/Take Action: Adoption of Ordinance <u>21-07</u> 2021-2022 Tax Rate
- b. Discuss/Take Action: Adoption of Ordinance <u>21-08</u> 2021-2022 Budget

8. Future Agenda Items

Future agenda items shall be designated by the Mayor. In addition, a motion and a second from any two Councilpersons shall be sufficient to add an agenda item for a future meeting. Staff and counsel shall have prior consent of the Mayor to add an agenda item for a future meeting.

item for a future meeting.
9. Executive Session - Time:
Pursuant to the provisions of Chapter 551, Texas Government Code, Vernon's Texas Codes Annotated, the Town Council may hold a closed meeting. Government code 551.071-Confidential legal advice regarding any of the agenda items on the open session agenda, and as follows:
10. Regular Session: Reconvene from Executive Session - Time:
11. If required, act on items reviewed in Executive Session
12. Adjournment / Closing - Time:

I, Judy Hill, City Secretary, certify that the Agenda of the City of Nevada Council Regular Meeting to be held on <u>September 7, 2021</u> was posted at City Hall on <u>September 2, 2021</u>.

NOTE: The City of Nevada, Texas, City Council meets regularly on the first and third Tuesday of each month at 7:00 P.M. The Council adheres to the printed Agenda for official action. Any individuals desiring official action on a matter should submit a request for the item to be considered for inclusion on a future Agenda to the office of the City Secretary no later than fourteen (14) days prior to the Council Meeting.

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PUBLIC HEARING – ORDINANCE 21–07 2021–2022 TAX RATE

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.266084 per \$100 valuation has been proposed by the governing body of City of Nevada.

PROPOSED TAX RATE
NO-NEW-REVENUE TAX RATE
VOTER-APPROVAL TAX RATE
DE MINIMIS RATE

\$0.266084 per \$100 \$0.160259 per \$100 \$0.166087 per \$100 \$0.523386 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for City of Nevada from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that City of Nevada may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Nevada exceeds the voter-approval rate for City of Nevada.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for City of Nevada, the rate that will raise \$500,000, and the current debt rate for City of Nevada.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Nevada is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 7, 2021 AT 7:00 PM AT Lone Star Cowboy Church, 123 Cowboy Way, Nevada, TX 75173.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If City of Nevada adopts the proposed tax rate, the qualified voters of the City of Nevada may petition the City of Nevada to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the City of Nevada will be the voter-approval tax rate of the City of Nevada.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:

Mike Lave

Karl Fisher

Gwen Garlington

Kerrie Longoria

AGAINST the proposal:

PRESENT and not voting: Mayor Ponce
ABSENT: Gary Killian

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Nevada last year to the taxes proposed to be imposed on the average residence homestead by City of Nevada this year.

	2020	2021	Change				
Total tax rate (per \$100 of value)	\$0. 174440	\$0. 266084	increase of \$0.091644, or 52.54%				
Average homestead taxable value	\$250, 611	\$271, 783	increase of \$21,172, or 8.45%				
Tax on average homestead	\$437. 17	\$723. 17	increase of \$286.00, or 65.42%				
Total tax levy on all properties	\$217, 834	\$366, 589	increase of \$148,755, or 68.29%				

For assistance with tax calculations, please contact the tax assessor for City of Nevada at 972-547-5020 or taxassessor@collincountytx.gov, or visit www.cityofnevadatx.org for more information.

PUBLIC HEARING – ORDINANCE 21–08 2021–2022 BUDGET

	A B C D	E F	ф н	j j	K L	NN	P	(R	S T	V	V X Y	Z	A AB	AD	A AH	A AJ
1	City of Nevada - General Fund															
2	2020-2021 Actual vs. Budget Fi	nancial R	eport													
3	For the eleven months ended A	ugust 31	, 2021										77 - 14			
5		Oct 2020 Actuals	Nov 2020 Actuals	Dec 2020 Actuals	Jan 2021 Actuals	Feb 2021 Actuals	March 2021 Actuals	April 2021 Actuals	May 2021 Actuals	June 2021 Actuals	July 2021 Actuals	August 2021 Actuals	Current YTD Actuals	FY 2021 Adopted Budget	% of Budget	FY 2022 Final Budge
6	Revenue			-												
7	City Sales Taxes	9,735	12,232	10,112	12,616	14,655	(12,333)	6,581	6,641	7,806	7,913	8,868	84,826	90,000	94,3%	95,000
8	Franchise Fees															
9	Electric Franchise Fee		Ť I		48,560			872					49,432	60,000	82.4%	66,000
10	Gas Franchise Fee						3,148						3,148	4,000	78.7%	4,000
11	Telephone Franchise Fee	8	257		23	244		1	246		20	230	1,029	1,000	102.9%	1,000
12	Trash Service Franchise Fee	543	543	543	543			1,193	543		543	543	4,994	4,000	124.9%	4,000
13	Franchise Fees - Other	Ti -														
14	Total Franchise Fees	551	800	543	49,126	244	3,148	2,066	789	-	563	773	58,603	69,000	84.9%	75,000
15	Other Revenue															
16	Interest Income	16			16			16	5			10	63		100.0%	
17	Miscellaneous Income								25		104		129		100.0%	70
18	Total Other Revenue	16		-	16		76.1	16	30	-	104	10	192			70
19	Property Taxes															
20	General Property Taxes	4,023	11,343	147,528	30,070	22,150	3,469	980	1,500	908	628	4,022	226,620	214,038	105.9%	361,206
21	Total Property Taxes	4,023	11,343	147,528	30,070	22,150	3,469	980	1,500	908	628	4,022	226,620	214,038	105.9%	361,206
22	Total Revenue from Administration	14,325	24,375	158,183	91,828	37,049	(5,716)	9,642	8,960	8,714	9,208	13,673	370,242	373,038	99.3%	531,276
24	Permit Fees				1											
25	Building Permit Fees	1,250	2,954	787		610	1,520	970	4,753	3,035	6,377	2,060	24,315	33,000	73.7%	33,000
26	Health/Food Permit Fees	1									210		210	500	42.0%	500
27	Subdivision/Development Fees	13,684						30,680	66,034		5,285	506	116,189	3,000	3873.0%	55,000
28	Septic Permit Fees			570									570	6,200	9.2%	7,000
29	Permit Fees - Other							1,600	110			•0	1,710	2,500	68.4%	2,500
30	Total Permit Fees	14,934	2,954	1,357		610	1,520	33,250	70,896	3,035	11,872	2,566	142,994	45,200	316.4%	98,000
32	Code and Traffic Enforcement															
33	Property Code Enforcement														0.0%	
34	Traffic Violations												-		0.0%	
35	Total Code and Traffic Enforcement		-	-	-1	-		-	-	-	-	•		-	0.0%	
37	Total Revenue from City Services	14,934	2,954	1,357		610	1,520	33,250	70,896	3,035	11,872	2,566	142,994	45,200	316.4%	98,000
38			,	,			, -									

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1	City of Nevada - General Fund															
2	2020-2021 Actual vs. Budget F	inancial R	eport													
3	For the eleven months ended /	August 31	, 2021						i vezi				44.1			
5		Oct 2020 Actuals	Nov 2020 Actuals	Dec 2020 Actuals	Jan 2021 Actuals	Feb 2021 Actuals	March 2021 Actuals	April 2021 Actuals	May 2021 Actuals	June 2021 Actuals	July 2021 Actuals	August 2021 Actuals	Current YTD Actuals	FY 2021 Adopted Budget	% of Budget	FY 2022 Final Budge
39	Total Revenue	29,259	27,329	159,540	91,828	37,659	(4,196)	42,892	79,856	11,749	21,080	16,239	513,236	418,238	122.7%	629,276
40																
41	Expenses		-													
42	City Adminstration Expenses															
43	City Council Expenses										1					
44	Dues and Memberships							591					591	600	98.5%	600
45	Election Fees and Supplies					1,500		-		150			1,650	6,000	27.5%	2,500
46	Total City Council Expenses	*	-		*	1,500		591		150	*	- ;	2,241	6,600	126.0%	3,100
48	City Government Expenses															
49	Accounting Services	275					4,000		3,043	4,232	1,500	1,859	14,908		100.0%	20,000
50	Advertising & Notices								,		1	.,		500	0.0%	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
51	Animal Control	1							2,344		781		3,125	4,000	78.1%	4,000
52	Bond(s)														0.0%	
53	Central Appraisal Dist budget	: :	1,455								1 1		1,455	1,500	97.0%	1,600
54	City Property Maintenance	370	370	1		3,700	555	370	370	370	555	555	7,215	5,000	144.3%	7,500
55	Contingency							İ			i i			1,225	0.0%	1,225
56	Contracted Services			3.5						e e		*		2,000	0.0%	2,000
57	Dues and Subscriptions													3,000	0.0%	
58	Electricty	877	713	882		1,888	1	1,804		863	876	905	8,808	10,000	88.1%	10,000
59	Equipment and Furniture	71	71	71	75	142	71	1 1		71	321	71	964	750	128.5%	750
60	Financial Audit	1,607											1,607	7,500	21.4%	15,000
61	Insurance													3,500	0.0%	2,500
62	Internet											72	72	800	9.0%	
63	Legal Fees	3,562		8,375	3,313	6,188	4,688	10,690			14,100		50,915	30,000	169.7%	36,000
64	Legal Notices	1,493										459	1,952	1,000	195.2%	1,750
65	Mileage										i i	48	48		100.0%	
66	NSF Return Check	11						350					350		100.0%	100
67	Office Supplies	30	(1)	261	40	45	30	30	215	58	202	73	983	1,500	65.5%	1,000
68	Postage							18			71	18	107	500	21.4%	250
69	Property Tax Collection Fees	N.	555						İ				555	1,500	37.0%	1,000
70	Software/Cloud Services		2,200		1,400		1	37	55	37	263	37	4,028	5,000	80.6%	5,000
71	Technical/Legal Books		T T								l.			1,500	0.0%	750
72	Telephone	178	121	107		217	120	108		218	108	113	1,290	2,000	64.5%	1,500
73	Training/Seminars											l i			0.0%	1,000

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1	City of Nevada - General Fund		WINDS.					THE THE					1447		, L L	
2	2020-2021 Actual vs. Budget Fir	nancial R	eport													
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74	Travel & Lodging Expenses			-											0.0%	
75	Water	63		32	32	32	64	32		32	33	32	352	350	100.5%	350
76	Website			02		0.2		V-			00		552	500	0.0%	
77	Total City Government Expenses	8,526	5,484	9,728	4,860	12,211	9,527	13,439	6,026	5,880	18,810	4,241	98,732	83,625	118.1%	113,275
70					.,				-,							
79	Payroll Expenses		×)												100 011	
80	Salaries	11,954	7,955	8,054	7,940	8,374	8,058	12,460	9,143	8,804	7,779	7,350	97,869	95,760	102.2%	95,760
81	Payroll Taxes	885	590	598	589	622	598	926	681	655	577	544	7,266	8,000	90.8%	8,000
82	Unemployment Taxes			=00	143	146	35	- F00	(0.40)	700	(0.10)	(2.10)	324	800	40.5%	800
83	Employee Health Insurance	567	707	706	(240)	1,652	706	586	(240)	706	(240)	(240)	4,670	20,000	23.4%	15,600
84	Payroll Processing Fees	186	115	115	247	115	115	186	115	115	141	149	1,598	1,000	159.8%	1,500
85 86	Total Payroll Expenses	13,592	9,367	9,472	8,678	10,908	9,512	14,158	9,699	10,280	8,257	7,803	111,726	125,560	89.0%	121,660
87	Public Safety			1												
88	Ambulance Service	-					-	10,695		2,674	2,674	5,347	21,390	12,000	178.2%	18,000
89	Fire Department Service	30,000						10,000		2,011	2,074	0,011	30,000	30,000	100.0%	32,000
90	Police Services	31,250			37,500			37,500			37,500		143,750	150,000	73.8%	02,000
91	Total Public Safety	61,250			37,500			48,195	-	2,674	40,174	5,347	195,140	192,000	101.6%	50,000
92	Total Fubile Culoty	01,200	2001		. 01,000			40,100		2,011	40,114	0,041	100,140	102,000	101.070	30,000
93	Streets and Roads															
94	Ditch and culvert upkeep													5,000	0.0%	2,500
95	Signs										645		645	4,000	16.1%	2,000
96	Street Repairs	7,764	37,006							112	10,750		55,632	60,000	92.7%	236,545
97	Trim bushes/trees													12,500	0.0%	
98	Total Streets and Roads	7,764	37,006	-	-	-	941		-	112	11,395	- 1	56,277	81,500	69.1%	241,045
100	Inspections and DOD Evenence															
100	Inspections and P&D Expenses	77		-	1	1 142	16 574		154	314	320		10 500	10,000	185.8%	22 500
102	Buidling Inspections Health/Food Inspections	11				1,142	16,574	-	154	600	150		18,580	10,000	185.8%	22,500 450
103	Planning and Development	-		-			300	29,500		000	7,245		1,050 36,745	2,000	183.7%	30,000
103	Engineering Fees	245	5,084	2,690	1,811	5,286	4,708	25,500	5,146	3,443	3,350	2,014	33,777	25,000	135.1%	30,000
105	Other Inspections	4,247	3,004	810	1,011	0,200	4,700		600	3,443	3,330	400	6,057	5,000	121.1%	10,000
106	Total Inspections/P&D Expenses	4,569	5,084	3,500	1,811	6,428	21,582	29,500	5,900	4,357	11,065	2,414	96,210	62,000	155.2%	92,950
107	Total Inspections/FQD Expenses	4,303	5,004	3,300	1,011	0,420	21,302	25,500	5,500	4,337	11,000	4,414	30,210	02,000	100.2%	32,330
108	Municipal Court & Code Enforcement															
109	Clean up of Properties													3,000	0.0%	2,000

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1	City of Nevada - General Fund			YUR			ř. 1. 10 j	TEXE								
2	2020-2021 Actual vs. Budget F	inancial R	eport													
3	For the eleven months ended	August 31	, 2021													
5		Oct 2020 Actuals	Nov 2020 Actuals	Dec 2020 Actuals	Jan 2021 Actuals	Feb 2021 Actuals	March 2021 Actuals	April 2021 Actuals	May 2021 Actuals	June 2021 Actuals	July 2021 Actuals	August 2021 Actuals	Current YTD Actuals	FY 2021 Adopted Budget	% of Budget	FY 2022 Final Budget
110	Code Enforcement - Other					-	317	211		211	422	211	1,372	2,500	54.9%	2,500
111	Judge Fees						1							3,000	0.0%	1,000
112	Contract Fees	1												1,000	0.0%	1,000
113	Deputy/Police Services		473	212	212	i i							897	3,000	29.9%	3,000
114	City Attorney Fees											i i		8,000	0.0%	8,000
115	Mileage Reimbursement													515	0.0%	
116	Total Municipal Court Code Enf Exp	-	473	212	212	-	317	211		211	422	211	2,268	21,015	10.8%	17,500
118	Total City Expenses	95,701	57,414	22,912	53,061	31,047	40,938	106,093	21,625	23,664	90,123	20,016	562,594	572,300	98.3%	639,530
120	Surplus / (Deficit)	(66,442)	(30,085)	136,627	38,767	6,612	(45,134)	(63,201)	58,231	(11,915)	(69,043)	(3,777)	(49,358)	(154,062)	32.0%	(10,254)
122	Transfer from / (to) fund balance	66,442	30,085	(96,527)	-	-	2.40	22,855	7-		22,726	3,777	49,358	154,062	32.0%	10,254
24	Cumulative Budget Balance	0	0	40,101	78,868	85,480	40,346	0	58,231	46,317	0	0	0	0		0