



**Adopted Budget
2017-2018**

09/19/2017

Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

1. “This budget will raise more revenue from property taxes than last year’s budget by an amount of \$463,959, which is a 5.2% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$96,007.”
2. The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:
 - a. Mayor Shelley Brophy - Aye
 - b. Mayor Pro Tempore Roy Boldon - Absent
 - c. Vice Mayor Pro Tempore David Norton - Aye
 - d. Garth Hinze - Aye
 - e. Matt Moore - Aye
3. The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

Calculated Rates

- a. The Property Tax Rate for the Preceding Fiscal Year - \$0.5928
- b. The Proposed Property Tax Rate – \$0.5928
- c. The Effective Tax Rate – \$0.570920
- d. The Effective Rollback Maintenance & Operations Tax Rate – \$0.484523
- e. The Rollback Tax Rate - \$0.609909
- f. The Debt Rate - \$0.086625

Adopted Rates

- a. Maintenance & Operations Tax Rate - \$0.506175
 - b. Debt Rate (Interest & Sinking Fund) - \$0.086625
 - c. Total Adopted Property Tax Rate - \$0.5928
4. The total amount of outstanding municipal debt obligations secured by property taxes is \$6,863,820 (including principal and interest).

Fiscal Year 2017-18 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,370,908
- b. Revenue Supported Debt: \$4,069,940

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City of Nacogdoches
2017 / 2018 Adopted Tax Rate

		Adopted 2017 / 2018 Property Taxes Collection Rate	
Assessed Value		\$	1,582,562,670
<u>Tax Rate per \$100 Valuation</u>	0.59280	\$	9,381,432
Operations	0.506175	\$	8,010,537
Debt	0.086625	\$	1,370,895
		\$	9,381,432
<u>Operations</u>			
Estimated Current Tax Collections		\$	7,810,537
Estimated Delinquent Tax Collections		\$	100,000
Estimated Penalty & Interest Collections		\$	100,000
		\$	8,010,537
<u>Debt</u>			
<u>2012 General Obligation Refunding Bonds</u>			
Estimated Current Tax Collections		\$	1,053,255
Estimated Delinquent Tax Collections		\$	21,495
	0.067912	\$	1,074,750
<u>2016 Tax Notes</u>			
Estimated Current Tax Collections		\$	290,235
Estimated Delinquent Tax Collections		\$	5,923
Debt Requirements for Fiscal Year	0.018713	\$	296,158
	0.086625	\$	1,370,908

City of Nacogdoches
2017 / 2018 General Fund Summary

	Operating	Restricted	Total
October 1, 2017 Estimated Cash Reserves	\$ 11,279,101	\$ 821,706	\$ 12,100,807
2017 / 2018 Budget Revenues			
Property Taxes	\$ 8,021,537		\$ 8,021,537
Sales Tax	\$ 6,040,000		\$ 6,040,000
Franchise Taxes	\$ 2,395,000	\$ 70,000	\$ 2,465,000
Permits	\$ 252,000		\$ 252,000
Fines	\$ 802,500	\$ 45,000	\$ 847,500
Charges for Current Services	\$ 290,860		\$ 290,860
Interest	\$ 50,000		\$ 50,000
Miscellaneous Revenue	\$ 727,560		\$ 727,560
Intergovernmental Receipts	\$ 41,950		\$ 41,950
Inter - Fund Transfers	\$ 5,724,304		\$ 5,724,304
Total 2017 / 2018 Budget Revenues	\$ 24,345,711	\$ 115,000	\$ 24,460,711
Total Available Funds	\$ 35,624,812	\$ 936,706	\$ 36,561,518
2017 / 2018 Budget Expenditures			
General Government	\$ 5,384,751	\$ 57,810	\$ 5,442,561
Public Safety	\$ 14,364,192		\$ 14,364,192
Highways	\$ 1,359,691		\$ 1,359,691
Cultural & Recreational	\$ 2,584,655		\$ 2,584,655
Inter - Fund Transfers	\$ 314,500		\$ 314,500
Total 2017 / 2018 Budget Expenditures	\$ 24,007,789	\$ 57,810	\$ 24,065,599
2017 / 2018 Capital Improvement Projects Budget - Reserve Funds			
Committed Projects:			
Fleet Maint Bldg and Road	\$ 250,000		\$ 250,000
Baseball Complex Electrical System Replacement	\$ 1,500,000		\$ 1,500,000
Parks Light Pole Replacements Phase 1 of 3	\$ 397,000		\$ 397,000
Parks Parking Lot Repaving Program Final Year	\$ 95,000		\$ 95,000
Pecan Park Playground	\$ 180,000		\$ 180,000
Pecan Park Restroom	\$ 150,000		\$ 150,000
Annual Street Rehab	\$ 250,000		\$ 250,000
Total Committed Capital Improvements Projects	\$ 2,822,000	\$ -	\$ 2,822,000
2017 / 2018 Capital Equipment Budget - Reserve Funds			
PEG Capital		\$ 50,000	\$ 50,000
Police - Body Cameras	\$ 35,000		\$ 35,000
PW Admin - Replace Roof	\$ 12,000		\$ 12,000
IT - New World Server Upgrade 1 Server	\$ 12,000		\$ 12,000
Police - Mobile Arrest Forms for Spillman - Site License	\$ 13,750		\$ 13,750
Bldg Maint - 2018 Chevy Tahoe	\$ 36,620		\$ 36,620
Fire - Staff Vehicle	\$ 36,000		\$ 36,000
Street - Replacement 1.5 Ton Dumpbed Truck	\$ 60,000		\$ 60,000
Street - Mowing Tractor	\$ 50,000		\$ 50,000
Street - Pavement Grinder	\$ 10,000		\$ 10,000
Street - Roller for Patch Truck	\$ 10,000		\$ 10,000
Total Capital Equipment	\$ 275,370	\$ 50,000	\$ 325,370
September 30, 2018 Estimated Ending Balance	\$ 8,519,653	\$ 828,896	\$ 9,348,549
Total Allocated Funds	\$ 35,624,812	\$ 936,706	\$ 36,561,518
25% Reserve Requirement	\$ 6,001,947		
Excess over Reserve Requirement	\$ 2,517,706		

City of Nacogdoches 2017 / 2018 General Fund Revenues

	March				
	Actual Balance	Actual Balance	Actual Balance	Adopted Budget	Adopted Budget
	2014 / 2015	2015 / 2016	2016 / 2017	2016 / 2017	2017 / 2018
Property Taxes	\$ 7,310,779	\$ 7,616,612	\$ 7,316,482	\$ 7,578,999	\$ 8,021,537
Sales Tax	\$ 5,770,781	\$ 6,100,080	\$ 3,138,513	\$ 5,868,000	\$ 6,040,000
Franchise Taxes	\$ 2,543,753	\$ 2,468,251	\$ 438,914	\$ 2,471,500	\$ 2,465,000
Permits	\$ 328,624	\$ 241,624	\$ 117,700	\$ 252,000	\$ 252,000
Fines	\$ 850,420	\$ 771,375	\$ 494,202	\$ 762,500	\$ 847,500
Charges for Current Services	\$ 311,837	\$ 283,269	\$ 154,005	\$ 262,500	\$ 290,860
Interest	\$ 31,375	\$ 30,398	\$ 28,703	\$ 22,500	\$ 50,000
Miscellaneous Revenue	\$ 516,022	\$ 612,581	\$ 258,112	\$ 501,300	\$ 727,560
Intergovernmental Receipts	\$ 41,440	\$ 42,531	\$ 1,775	\$ 41,950	\$ 41,950
Bond Proceeds	\$ -	\$ 1,685,000	\$ -	\$ -	\$ -
Inter - Fund Transfers	\$ 5,458,383	\$ 5,348,188	\$ 2,788,762	\$ 5,578,525	\$ 5,724,304
Total General Fund Revenues	\$ 23,163,413	\$ 25,199,909	\$ 14,737,167	\$ 23,339,774	\$ 24,460,711

