

Nacogdoches

the oldest town in Texas



Proposed Budget 2020-2021

As of 09/02/2020

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 \$365,026, which is a 3.36% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$60,853.”

2. 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 - \$0.6140
- b. The Proposed Property Tax Rate – \$0.6300
- c. The No-New-Revenue Tax Rate – \$0.6160
- d. The Voter Approval Tax Rate - \$0.63384

Proposed Rates

- a. Maintenance & Operations Tax Rate - \$0.5529
 - b. Debt Rate (Interest & Sinking Fund) - \$0.0771
 - c. Total Proposed Property Tax Rate - \$0.6300
3. The total amount of outstanding municipal debt obligations secured by property taxes is \$2,738,713 (including principal and interest).

Fiscal Year 2020-21 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,373,392
- b. Revenue Supported Debt: \$4,085,434

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City of Nacogdoches
2020 / 2021 Proposed Tax Rate

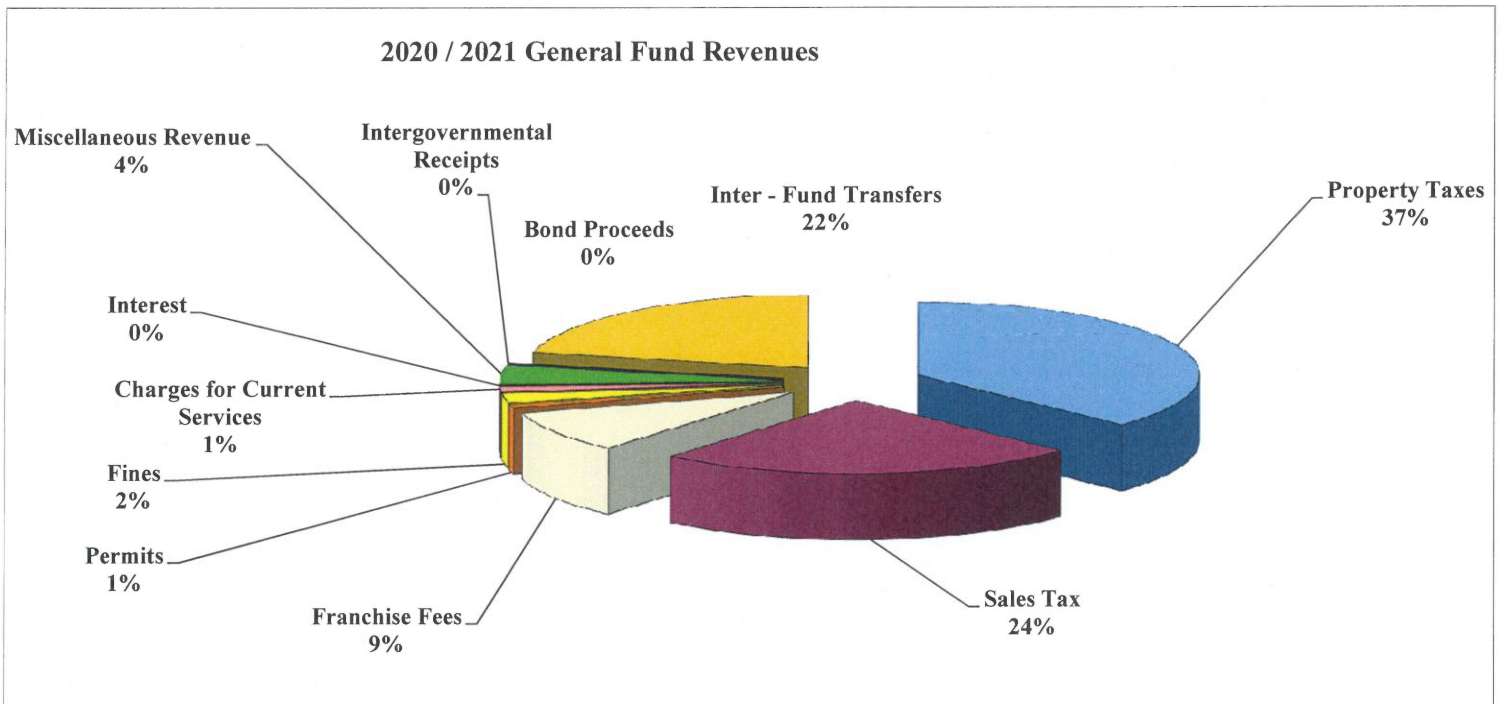
		Proposed 2020 / 2021 Property Taxes Collection Rate
Assessed Value		\$ 1,781,199,182
<u>Tax Rate per \$100 Valuation</u>	0.6300	\$ 11,221,555
Operations	0.5529	\$ 9,848,250
Debt	0.0771	\$ 1,373,305
		\$ 11,221,555
<u>Operations</u>		
Estimated Current Tax Collections		\$ 9,638,250
Estimated Delinquent Tax Collections		\$ 85,000
Estimated Penalty & Interest Collections		\$ 125,000
		\$ 9,848,250
<u>Debt</u>		
<u>2012 General Obligation Refunding Bonds</u>		
Estimated Current Tax Collections		\$ 1,053,255
Estimated Delinquent Tax Collections		\$ 21,495
	0.06034	\$ 1,074,750
<u>2016 Tax Notes</u>		
Estimated Current Tax Collections		\$ 292,669
Estimated Delinquent Tax Collections		\$ 5,973
Debt Requirements for Fiscal Year	0.016760	\$ 298,642
	0.07710	\$ 1,373,392

City of Nacogdoches
2020 / 2021 General Fund Summary

	<u>Operating</u>	<u>Restricted</u>	<u>Total</u>
October 1, 2020 Estimated Cash Reserves	\$ 10,270,580	\$ 871,527	\$ 11,142,107
2020 / 2021 Budget Revenues			
Property Taxes	\$ 9,855,250		\$ 9,855,250
Sales Tax	\$ 6,400,000		\$ 6,400,000
Franchise Fees	\$ 2,365,000	\$ 62,000	\$ 2,427,000
Permits	\$ 205,000		\$ 205,000
Fines	\$ 525,000	\$ 34,250	\$ 559,250
Charges for Current Services	\$ 293,860		\$ 293,860
Interest	\$ 35,280		\$ 35,280
Miscellaneous Revenue	\$ 1,021,063		\$ 1,021,063
Intergovernmental Receipts	\$ 27,500		\$ 27,500
Inter - Fund Transfers	\$ 5,702,324		\$ 5,702,324
Total 2020 / 2021 Budget Revenues	\$ 26,430,277	\$ 96,250	\$ 26,526,527
Total Available Funds	\$ 36,700,857	\$ 967,777	\$ 37,668,634
2020 / 2021 Budget Expenditures			
General Government	\$ 6,357,688	\$ 42,711	\$ 6,400,399
Public Safety	\$ 15,561,385		\$ 15,561,385
Highways	\$ 1,288,785		\$ 1,288,785
Cultural & Recreational	\$ 2,707,682		\$ 2,707,682
Inter - Fund Transfers	\$ 250,000		\$ 250,000
Total 2020 / 2021 Budget Expenditures	\$ 26,165,540	\$ 42,711	\$ 26,208,251
2020 / 2021 Capital Improvement Projects Budget - Reserve Funds			
Committed Projects:			
City Hall Roof Replacement	\$ 200,000		\$ 200,000
Pinegrove Cemetery Paving	\$ 35,000		\$ 35,000
Parks Parking Lot Repaving	\$ 25,000		\$ 25,000
Soccer Drainage Phase II	\$ 25,000		\$ 25,000
Athletics Spring Floor	\$ 35,000		\$ 35,000
Streets - Annual Street Rehab	\$ 250,000		\$ 250,000
Total 2020 / 2021 Committed Capital Improvements Projects	\$ 570,000	\$ -	\$ 570,000
2020 / 2021 Capital Equipment Budget - Reserve Funds			
PEG Capital		\$ 175,000	\$ 175,000
Animal Shelter - Replace Doors	\$ 25,500		\$ 25,500
Info Tech - Phone System Upgrade	\$ 110,000		\$ 110,000
Info Tech - Server for NWS & Laserfiche	\$ 40,000		\$ 40,000
Fire - Engine Refurbishment	\$ 200,000		\$ 200,000
Fire - SCBA Replacement	\$ 48,000		\$ 48,000
Total 2020 / 2021 Capital Equipment	\$ 423,500	\$ 175,000	\$ 598,500
September 30, 2021 Estimated Ending Balance	\$ 9,541,817	\$ 750,066	\$ 10,291,883
Total Allocated Funds	\$ 36,700,857	\$ 967,777	\$ 37,668,634
25% Reserve Requirement	\$ 6,541,385		
Excess over Reserve Requirement	\$ 3,000,432		

City of Nacogdoches
2020 / 2021 General Fund Revenues

	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
Property Taxes	\$ 8,213,956	\$ 8,794,158	\$ 9,136,571	\$ 9,487,402	\$ 9,487,402	\$ 9,855,250
Sales Tax	\$ 6,449,896	\$ 6,657,769	\$ 3,405,714	\$ 6,525,000	\$ 6,525,000	\$ 6,400,000
Franchise Fees	\$ 2,447,294	\$ 2,532,437	\$ 435,754	\$ 2,425,000	\$ 2,425,000	\$ 2,427,000
Permits	\$ 215,071	\$ 192,661	\$ 188,291	\$ 185,000	\$ 185,000	\$ 205,000
Fines	\$ 725,061	\$ 737,573	\$ 309,034	\$ 769,000	\$ 769,000	\$ 559,250
Charges for Current Services	\$ 327,504	\$ 418,773	\$ 155,358	\$ 313,360	\$ 313,360	\$ 293,860
Interest	\$ 207,600	\$ 317,532	\$ 107,184	\$ 150,000	\$ 150,000	\$ 35,280
Miscellaneous Revenue	\$ 999,251	\$ 1,329,006	\$ 550,580	\$ 1,066,822	\$ 1,144,379	\$ 1,021,063
Intergovernmental Receipts	\$ 275,788	\$ 444,644	\$ 73,978	\$ 19,000	\$ 389,436	\$ 27,500
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inter - Fund Transfers	\$ 5,727,650	\$ 5,625,303	\$ 2,811,006	\$ 5,623,013	\$ 5,623,013	\$ 5,702,324
Total General Fund Revenues	\$ 25,589,071	\$ 27,049,855	\$ 17,173,470	\$ 26,563,597	\$ 27,011,590	\$ 26,526,527



City of Nacogdoches
2020 / 2021 General Fund Expenditures by Function

	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
General Government	\$ 5,425,667	\$ 5,721,909	\$ 2,876,431	\$ 6,069,975	\$ 6,084,975	\$ 6,357,688
Public Safety	\$ 14,650,347	\$ 14,994,141	\$ 7,668,476	\$ 15,550,401	\$ 15,550,401	\$ 15,561,385
Highways	\$ 1,177,294	\$ 1,122,764	\$ 608,423	\$ 1,564,155	\$ 1,564,155	\$ 1,288,785
Cultural & Recreational	\$ 2,451,535	\$ 2,453,149	\$ 1,149,908	\$ 2,576,610	\$ 2,582,809	\$ 2,707,682
Inter - Fund Transfers	\$ 284,050	\$ 350,200	\$ 331,302	\$ 412,000	\$ 417,000	\$ 250,000
Total General Fund Operating Expenditures	\$ 23,988,893	\$ 24,642,163	\$ 12,634,541	\$ 26,173,141	\$ 26,199,340	\$ 26,165,540
Capital Improvements	\$ 1,133,257	\$ 1,849,386	\$ 517,810	\$ 1,142,160	\$ 2,519,097	\$ 993,500
Restricted Fund Expenditures	\$ 68,728	\$ 99,384	\$ 70,515	\$ 153,941	\$ 207,691	\$ 217,711
Total General Fund Expenditures	\$ 25,190,877	\$ 26,590,933	\$ 13,222,865	\$ 27,469,242	\$ 28,926,128	\$ 27,376,751

