



FY 2015-2016 Budget

City of Nacogdoches
Finance Department
(936) 559-2525

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Nacogdoches
the oldest town in Texas



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:

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$150,341, which is a 1.8% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$96,891.”

The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:

Mayor Roger Van Horn - Aye
 Mayor Pro Tem Shelley Brophy - Aye
 Vice Mayor Pro Tem Roy Boldon - Aye
 David Norton - Aye
 Mike Keller - Aye

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

The Property Tax Rate for the Preceding Fiscal Year - \$0.5639
 The Proposed Property Tax Rate – \$0.5681
 The Effective Tax Rate – \$0.568109
 The Effective Maintenance & Operations Tax Rate – \$0.488402
 The Rollback Tax Rate - \$0.597849
 The Debt Tax Rate - \$0.070375

Adopted Rates

Maintenance & Operations Tax Rate - \$0.497725
 Debt Rate (Interest & Sinking Fund) - \$0.070375
 Total Adopted Property Tax Rate - \$0.5681

The total amount of outstanding municipal debt obligations secured by property taxes is \$7,484,650 (including principal and interest).

Fiscal Year 2015-16 Principal & Interest Requirements for Debt Service are:

Property Tax Supported Debt: \$1,049,850
 Revenue Supported Debt: \$4,086,296

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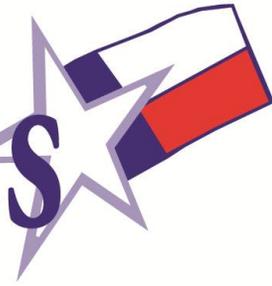
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CITY COUNCIL

Mayor
Council Member
Council Member
Council Member
Council Member

Roger Van Horn
David Norton
Roy Boldon
Mike Keller
Shelley Brophy

LEADERSHIP TEAM

City Manager
Finance Director
City Secretary
Police
Fire
Engineering
Public Works Streets/Sanitation
Public Works Water/Wastewater
Human Resources
Planning and Zoning
Library
Community Services

Jim Jeffers
Pam Curbow
Jan Vinson
Chief Jim Sevey
Chief Keith Kiplinger
Steve Bartlett
Cary Walker
Bart Allen
Stephen Pearl
Larissa Philpot
Mercedes Franks
Brian Bray

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Letter from City Manager

The Honorable Mayor and City Council
City of Nacogdoches
Nacogdoches, TX

Members of the City Council:

Enclosed is the budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016. This document is the result of much work and planning by our City staff. Using the City of Nacogdoches' adopted mission statement, the budget was developed under the premise the City of Nacogdoches exists to provide "a creative, progressive, positive atmosphere where work, play, and living has an emphasis on balanced growth and development". The FY 2015-2016 budget meets that goal. Given limited resources, we have attempted to address the most pressing needs of our community in the FY 2015-2016 budget.

The FY 2015-2016 budget is a balanced budget with no reliance on reserves. Revenues will be watched closely throughout the year and expenditures will be controlled to maintain a balanced budget.

I wish to extend my thanks to each member of the City Council for their input and guidance throughout the budget process this year. I would also like to express my appreciation to the City staff for all of their hard work and dedication to serving the Citizens of Nacogdoches. It is my hope that FY2015-2016 is a great year for the City of Nacogdoches.

Respectfully Submitted,



Jim Jeffers
City Manager

City Profile

Current Population: 32,996

City Of Nacogdoches Population

<u>Year</u>	Population	<u>Year</u>	<u>Population</u>
1900	1,827	1960	12,674
1910	3,369	1970	22,544
1920	3,546	1980	27,149
1930	5,687	1990	30,872
1940	7,538	2000	29,914
1950	12,327	2010	32,996

Land Area: 25.3 square miles

Household Median Income: \$22,700

Composition of Population: 51% White
28% Non Hispanic Black
17% Hispanic
4% Other

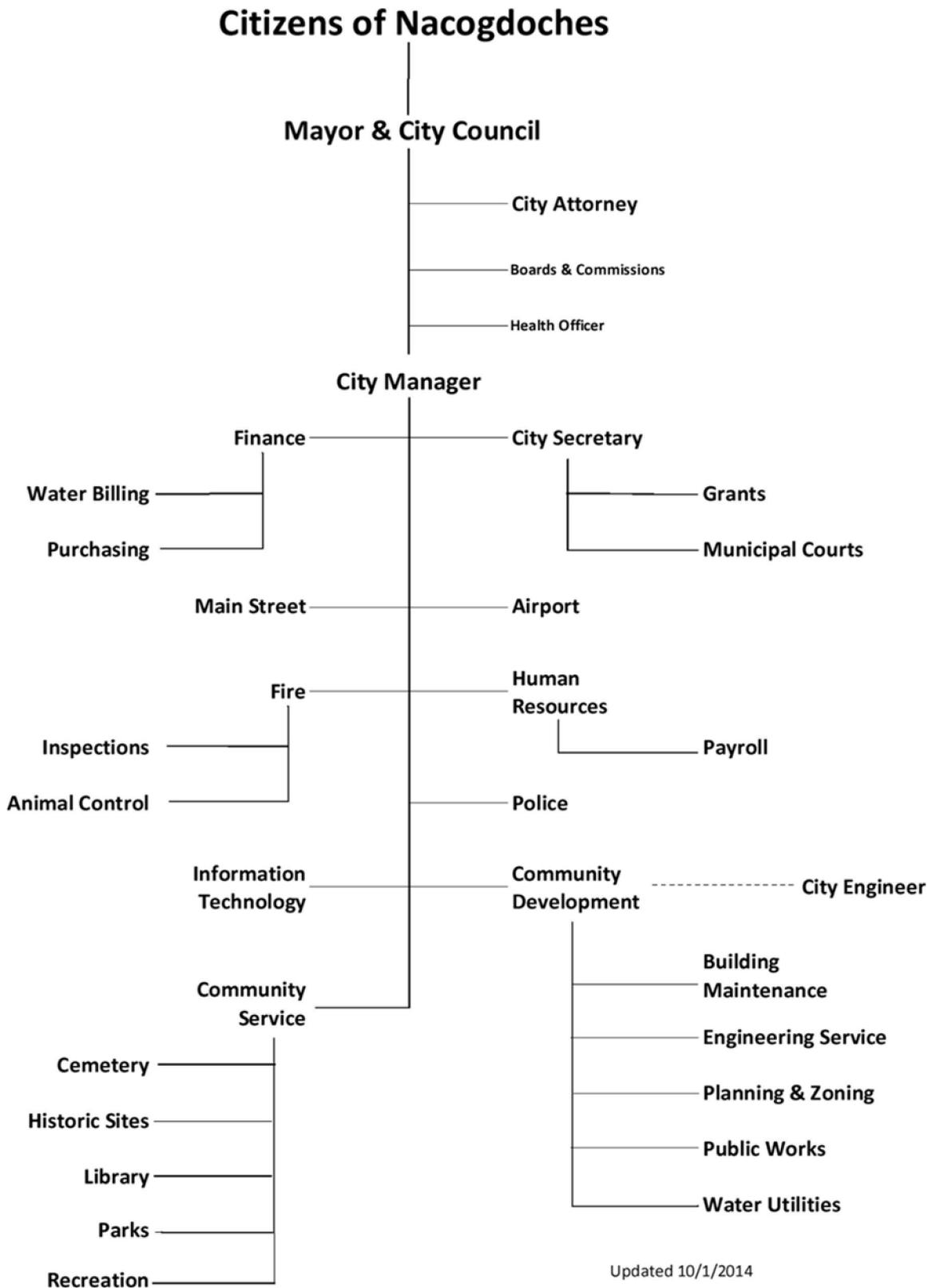
Unemployment Rate: 7.1% (US Bureau of Labor Stats)

Largest Employers:
Stephen F Austin State University – 1,500
Pilgrim's Pride – 1,200
Etech, Inc. - 900
Nacogdoches ISD - 880

Incorporated: March 21, 1929

Government: Council/Manager
Four City Council Districts
Mayor elected at-large

Organization Chart



Updated 10/1/2014

Profile

A Look at Historic Nacogdoches

It was the Caddo Indians who gave us the legend of the founding of Nacogdoches. It is said that an old Caddo chief who lived near the Sabine River had twin sons. One son had dark hair and dark skin and the other had blond hair and light skin. When the sons grew to manhood and were ready to become leaders of their own tribes, the father sent one brother three days eastward toward the rising sun. The other brother was sent three days westward toward the setting sun.



The twin who settled three days toward the setting sun was the blond-haired brother, Nacogdoches. Natchitoches, the dark-haired twin, settled three days to the east in Louisiana. The two brothers remained friendly and the road between the two communities was well traveled. This road became a trade route and the eastern end of the El Camino Real or Old San Antonio Road.

Around 1700 the Spanish began establishing missions in and around Nacogdoches. The purpose of the missions was to have a presence in the area and to bring Christianity to Native Americans. However, these first attempts were abandoned because of trouble with the French whose settlement was a short distance to the east.

After the region was ceded to Spain in 1762, the Mexican government ordered all settlers in East Texas to move to San Antonio. The settlers were unhappy with this decision and complained. As a result, they were allowed to stop at a site on the Trinity River near present Houston. The group was later attacked by Comanche Indians and forced out of the area.



In 1779 Gil Y'Barbo gained permission to lead a group back to East Texas. Y'Barbo returned to Nacogdoches with a group of settlers and established a local government. He built a stone house, known today as the Old Stone Fort, to serve as the seat of local government. The original structure was located on the corner of Fredonia and Main streets. A replica of the building is located on the Stephen F. Austin State University campus and serves as a museum.

Profile



In 1812 the Old Stone Fort served as the headquarters during the first attempt to create a Texas Republic. Augustus Magee, a former lieutenant in the U.S. Army, joined forces with Barnardo Guitierrez and attempted to take Texas. The men recruited 3,000 men to their cause. Some major battles were fought with Mexican forces, but the group was defeated. Texas was declared a province of Mexico, which by this time had declared its independence from Spain.

Many assumed that Texas had been included in the Louisiana Purchase. Because of this, in 1819, Dr. James Long led an expedition to claim Texas for the United States. Long made his headquarters at the Old Stone Fort, but his group was wiped out while he was on Galveston Island trying to obtain the assistance of the famous pirate and privateer, Jean Lafitte.

Long also made a second unsuccessful attempt to claim Texas for the U.S.. In 1820 Mexico gave settlers from the U.S. permission to settle in Texas territory. The impresario who was given the contract to settle Nacogdoches was Haden Edwards. He was given permission to bring in 800 families. When he traveled to Nacogdoches, he found that the land, which he had bargained, was already settled by Native Americans and descendants of early Mexican settlers. He complained to the Mexican government and his contract was cancelled.

Edwards gathered men together at the Old Stone Fort and their red and white flag, declaring "Independence, Liberty and Justice," was raised over the Old Stone Fort. In the group was Adolphus Sterne, a local businessman who would later become instrumental in the war for Texas independence. The group called themselves the Fredonians. The Fredonians had little support from local residents, and they lowered the flag and scattered before Mexican soldiers arrived to arrest them.

In 1832 a group of Nacogdoches citizens led by Adolphus Sterne attacked the town's Mexican garrison, and successfully drove the Mexican troops out of East Texas. The encounter, known as the Battle of Nacogdoches, cleared the way for the Texas fight for independence.



Thomas J. Rusk of Nacogdoches was named Secretary of War and served as a general in the Army of Texas. He was with Sam Houston at the Battle of San Jacinto. Rusk would later be the first Chief Justice of the Republic's Supreme Court, and when Texas became a state, Rusk would serve as a U.S. Senator.

In 1835 the residents of Nacogdoches helped outfit a volunteer force, the New Orleans Greys, to fight in the Texas War for Independence. When William Travis, Jim Bowie, Davy Crockett and more than 190 other fighting men marched to the Alamo in San Antonio to confront Santa Ana, they traveled through Nacogdoches. They were honored with a "Feast of Liberty" in the orchard in front of Adolphus Sterne's home.

Profile

The Greys had walked into Nacogdoches, however, they left on horseback carrying weapons provided by local residents.

The first Baptist church service in Texas was held under an oak tree in Nacogdoches in 1838. The group organized Old North Church, which is located about 4 miles north of town.

Education was one of the major issues faced by the Republic of Texas after it gained its independence in 1836. In November 1844, the citizens of Nacogdoches petitioned the new government for a charter to establish Nacogdoches University. The charter was granted in February 1845.

The University operated in a temporary home until January 1858 when it moved into a building on Washington Square. The University Building is one of the finest architectural structures in Texas, and is the only building from a university chartered by the Republic still standing. It has been in continuous use for school purposes except for two years during and after the Civil War.

In 1845 Texas voters overwhelmingly approved a United States annexation proposal and Texas was admitted into the Union as the 28th state. When states began leaving the union to form the Confederacy, Governor Sam Houston fought to keep Texas in the Union. He lost this battle, however, and Texas seceded from the Union in 1861.



Nacogdoches had both Confederate and Union soldiers on her soil during and after the war. In fact, Nacogdoches University served as a hospital for two years during this period. The town suffered with the rest of the South in the Reconstruction years that followed the war. However, by 1880 there were brick buildings and the town's first bank had been established. In 1882 the Houston East and West Railroad came to Nacogdoches.

After the turn of the century, local citizens began to lobby the State to establish a teachers college in Nacogdoches. This dream became a reality in 1923 when Stephen F. Austin Teachers College was opened. The institution went on to become a university offering a broad range of academic studies.

Profile

City of Nacogdoches Today



The City of Nacogdoches serves as the county seat for Nacogdoches County. Nacogdoches County (902 sq. miles) is located in the rolling hills of the Western Gulf Coastal Plain. It is bound on the west by the Angelina River, on the east by the Attoyac Bayou, and on the south by the Sam Rayburn Reservoir (surface area - 114,500 acres). Altitude ranges from 130 to 725 feet, with an average elevation of 283 feet. The area is interspersed with native forest, pasture, and farmland. Forested area is primarily southern pine with mixed hardwoods (oaks, gums, and hickories). Upland soil depth is five to six feet.

The City of Nacogdoches is located at the intersections of U.S. Highway 59, State Highway 21, and State Highway 7. Nacogdoches is 65 miles south of Interstate 20. It is located approximately 140 miles northeast of Houston, 90 miles southwest of Shreveport, and 160 miles southeast of Dallas.

Located in the heart of Nacogdoches is the campus of Stephen F. Austin State University. Covering more than 400 acres, SFASU is home to more than 12,000 full and part time students. SFASU offers a comprehensive education at undergraduate, graduate, and doctoral degree levels. Programs are offered through the Schools of Applied Arts and Sciences, Business, Education, Fine Arts, Forestry, Liberal Arts, and Science and Mathematics.

Nacogdoches is considered one of the most historic towns in Texas, and its rich heritage attracts visitors from around the world. The City of Nacogdoches today has something for everyone from historical sites and museums to parks and trails. Original brick streets pave the downtown historic district which includes Plaza Principal on the square, Eugenia Sterne Park and Gazebo, the Sterne-Hoya Museum, the Old University Building and Lanana Creek Hike/Bike Trail. This quaint historic city has seen many changes throughout the years and has adapted to change very well. Nacogdoches continues to grow with a big city attitude while maintaining its small town charm. Nacogdoches offers the cutting edge of technology, but retains a personal touch toward citizens and businesses. The city provides many outstanding services including competitive water and sewer rates as well as an innovative recycling program. Nacogdoches also boasts having one of the lowest crime rates throughout the state for communities of comparable size. Other notable services include a low tax rate, industrial development incentives, and a state of the art airport facility. Nacogdoches is also located on the proposed NAFTA (Interstate 69) route from Mexico to Canada.

Financial Policies

Outlined below are the financial policies that are followed by the City of Nacogdoches during preparation and implementation.

Budget Policy

- Formal Budgeting

Formal budgetary accounting is employed as a management control for the funds of the City of Nacogdoches. Operating budgets are adopted each fiscal year in accordance with the City Charter and are amended as required.

- (1) The budget shall be prepared on the basis of estimates by departments. These departmental estimates, showing the expenses of the department for the preceding year, and indicating wherein increases or diminutions are recommended for the ensuing year, shall be printed in a city newspaper once at least two weeks before submission to the City Council.
- (2) Due announcement shall be made on the day in which the budget is to be discussed by the City Council and printed copies of the budget as recommended shall be available to any citizen at the City Hall at least one week before the date set for discussion in the City Council meeting.
- (3) A public hearing will be held and sufficient time shall be given to hearing protests and objections, oral or written, to any items in the budget.
- (4) Appropriations lapse at the end of each fiscal year.
- (5) Annual appropriated budgets for the General and certain Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles.
- (6) The City's accounting and budgetary records for governmental fund type operations and proprietary funds are maintained and the financial statements have been prepared on the modified accrual basis of accounting.

Financial Policies

- Budget Adjustments

The annual budget is a planning document. Due to changing situations and events beyond control, actual expenditures may deviate from the approved budget.

The City Charter states that for good cause shown, the City Council may pass resolutions transferring appropriations made from one department to another department. In no event shall the appropriations made for all the departments of the city exceed the reasonable anticipated revenues for the city in excess of fixed charges for that year.

Cash and Investment Policy

Through its investment officers the City of Nacogdoches may invest authorized funds of the City in:

- (1) Fully insured Certificates of Deposit
- (2) U.S. Treasury bills, notes or bonds
- (3) Texas Local Government Investment Pool (TEXPOOL) managed by the Texas Treasury Department
- (4) Other investments as approved by the City Council and not prohibited by law

All investment securities purchased by the City shall be retained in a third party bank in the State of Texas. Deposit-type securities (Certificates of Deposit) shall be collateralized through pledges of securities. It is the policy of the City of Nacogdoches to diversify its investments to eliminate the risk of loss resulting from over concentration of assets in a specific class of securities. Maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector, and maturities selected shall provide for stability of income and reasonable liquidity.

Reserve Policy

The City of Nacogdoches will strive to maintain a minimum undesignated Fund Balance for General Fund and Utility Fund of 25% of total expenditures for each fund.

Financial Policies

Debt Policy

The City has the power to borrow money on the full faith and credit of the City, and to issue general obligation bonds for permanent public improvements or for any other public purposes not prohibited by the Constitution and laws of the State of Texas, and to issue refunding bonds to refund outstanding obligations of the City previously issued. Where not prohibited by the Constitution and laws of the State of Texas, the City may also make or issue tax anticipation notes, revenue anticipation notes, advance refunding bonds, deficiency warrants, certificates of obligation, obligations representing the City's obligation under a lease-purchase contract and combined tax and revenue obligations where, in addition to ad valorem taxes, all or part of the revenues of a facility are pledged to the payment of the obligation. All such obligations shall be issued in conformity with the laws of the State of Texas.

Accounting Policy

The City's finances shall be accounted for in accordance with generally accepted accounting principals as established by the Governmental Accounting Standards Board. The accounts of the City shall be organized and operated on the basis of funds. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The City shall utilize encumbrance accounting for its Governmental fund types, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

In accordance with the City Charter all books of account and all records and transactions of the administration of the affairs of the City will be audited. The audit will be carried out by a certified public accountant. Upon completion, all summaries will be made available for public inspections and may be published in some newspaper published in Nacogdoches, one time within ten (10) days after the completion of such audit.

Revenue Policy

The City of Nacogdoches will strive to operate a revenue system which is simple and enacts consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans. There will be a periodic review of the fee structure to ensure that fees provide adequate coverage of costs of services. Property shall be assessed at 100% of fair market value as appraised by the Nacogdoches County Appraisal District. Reappraisal and reassessment shall be done regularly as required by state law. Delinquent taxes will be pursued by a private attorney, and a penalty assessed to compensate the

Financial Policies

attorney as allowed by state law, and in accordance with the attorney's contract. The Enterprise Funds will pay the General Fund for direct services rendered. Additionally, a franchise fee will be charged to the Enterprise Fund. Interest income earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with their cash balance. Revenues actually received will be regularly compared to budgeted revenues and variances will be investigated.

Expenditure Policy

Expenditures shall be legal only on the basis of appropriations in the budget, and on the authority of warrants issued by the Director of Finance, and approved by the City Council. Purchases and contracts over \$3,000 will conform to an informal bidding process and those over \$50,000 will conform to a formal bidding process as outlined by the City of Nacogdoches.

Financial Policies

Fund Balances

Fund Balance is defined as unreserved and unassigned current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets. An adequate fund balance is necessary to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes. In accordance with the City of Nacogdoches' Financial Policies, the fund balance reserve for all funds, excluding certain funds such as Special Revenue Funds, Internal Service Funds, and Capital Projects Funds, must be maintained at a minimum amount of 25% of the annual operating budget. Fund balance reserves are not used to support on-going operating expenditures. Fund Balance may be used for one time capital expenditures if surplus balances remain after all fund allocations are made.

Fund – Policies

The accounting policies of the City of Nacogdoches conform to generally accepted principals applicable to governmental units. The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The various operating funds are grouped into eight major fund categories defined as follows:

General Fund

The General Fund is the City's primary operating fund. The General Fund is used to account for all financial transactions of the general government except for those required to be accounted for in another fund. The principal sources of revenue of the General Fund are property taxes, sales taxes, municipal court fines, and administrative cost reimbursements from other funds. Expenditures in the General Fund are for general government, public safety, public services, parks and recreation, and other community services.

The FY 15-16 total General Fund budget excluding transfers is \$24,481,327. The General Fund has a projected ending fund balance for FY 15-16 of \$7,899,024.

Special Revenue Funds

Special Revenue Funds are used to account for revenues either legally obligated for a special purpose, conditions of a grant, or funds designated by Council to be used for a specific purpose. The use of special revenue funds allows for a clearer picture of dedicated or special purpose revenues.

Financial Policies

The **Airport Construction Fund** is used to account for various airport related construction projects funded by TXDOT RAMP grants. The **Forfeiture Fund** retains money for police participation in drug and asset forfeitures to be used strictly for law enforcement purposes. The **Hotel/Motel Tax Fund** is used to account for the revenues generated from the city hotel/motel occupancy tax. Other small funds with limited use are: Community Development Fund, Economic Development Fund, Historical Fund, Public Safety Training Fund, Mayor's Committee on Disabilities Fund.

The FY 15-16 total Special Revenue Funds budget excluding transfers is \$3,423,565.

Debt Service Fund

The Debt Service Fund accounts for the financial resources accumulated for the payment of principal, interest and related costs on long-term debt paid primarily from taxes levied by the City. The FY 15-16 total Debt Service Fund budget is \$1,256,393.

Capital Projects Fund

The Capital Project Fund accounts for the receipt and disbursement of moneys used for the acquisition of capital facilities other than those financed by special assessment and enterprise funds. The City of Nacogdoches does not currently have an active Capital Projects Fund.

Enterprise Funds

Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises, where the expenses of providing the service are financed primarily through user fees.

The **Utility Fund** is used to account for the cost of providing water and wastewater services to the community. The primary source of revenue for the Utility Fund is user charges. Water/wastewater operations consist of production, distribution, treatment, capital construction, and utility billing. The FY 15-16 total Utility Fund budget excluding transfers is \$10,658,952. The Utility Fund has a projected ending fund balance for FY 15-16 of \$12,640,919 after transfers to General Fund of \$3,365,811. The FY 15-16 Utility Fund budget includes funding for numerous CIP projects totaling \$10,800,000 through the use of fund reserves and grants.

The **Sanitation Fund** is used to account for the cost of providing garbage collection and landfill disposal services to the community. The primary source of revenue for the Sanitation Fund is user charges. The FY 15-16 total Sanitation Fund budget excluding transfers is \$2,588,565. The Sanitation Fund has a projected ending fund balance for FY 15-16 of \$5,658,840 after transfers to General Fund of \$1,981,764. The FY 15-16 Sanitation Fund budget includes funding for CIP projects totaling \$325,000 through the use of operating funds.

Financial Policies

The **Airport FBO Operation Fund** is used to account for the cost of providing fixed based fueling services to the community. The primary source of revenue for the Airport FBO Operation Fund is fuel charges. The FY 15-16 total Airport FBO Operation Fund budget excluding transfers is \$498,644. The Airport FBO Operation Fund has a projected ending fund balance for FY 15-16 of \$9,066.

Internal Service Funds

Internal service funds account for services furnished by a designated program to other programs within the City. The City of Nacogdoches uses Internal Service Funds (ISF) to accumulate funds for the replacement of equipment and to account for the cost of providing medical insurance coverage to City departments.

The **Self Insurance Internal Service Fund** is used to account for the City of Nacogdoches' self funded medical insurance program. Other operating funds pay into the fund for coverage for full-time employees. Dependent coverage is provided at a cost to the employee. The Medical Insurance Fund disperses claims and administration fees for health insurance.

The **Equipment Replacement Fund** provides fleet, capital equipment, and computer equipment replacements for the City of Nacogdoches. User divisions are charged an annual lease fee, based on the useful life and anticipated replacement cost for assets assigned to the division. The replacement funds then purchase replacement equipment as scheduled and/or as conditions warrant.

Trust and Agency Funds

These funds account for assets held by a governmental unit as trustee or agent for individuals, private organizations, and other governmental units. The City has one agency fund, the **Employee Flexible Spending Accounts (FSA) Fund**.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only interest earnings, not principal, may be used for purposes that support City programs. The City of Nacogdoches has one permanent fund, the Sunset Cemetery Fund.

Financial Policies

A. BUDGET PROCESS

1. **Proposed Budget.** City Charter requires that the City Manager submit to the City Council a proposed budget at least 30 days prior to the end of the fiscal year that presents a complete financial plan for the ensuing year. Public hearings shall be held in the manner prescribed by the laws of the State of Texas relating to budgets in cities and towns. The Charter requires that no budget be adopted or appropriations made unless the total of estimated revenues, income and funds available shall be equal to or in excess of such budget or appropriations. Past practice has been to present a draft budget to City Council at least six weeks prior to fiscal year end.
 - a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget (same level of service) for operations and maintenance costs, (3) decision packages for capital and other (non-capital) project costs, and (4) revenues. In the base budget, the City Manager may elect to include decision package items, or replacement items with a cost of up to \$5,000, and may include in the base budget scheduled replacements in the Equipment Replacement Fund.
 - b. The budget process will allow the opportunity for the City Council to address policy and fiscal issues.
 - c. A copy of the proposed budget shall be filed with the City Secretary when it is submitted to the City Council.
2. **Modified Incremental Approach.** The operating budget for the prior year shall serve as the starting point for budget estimates. Increases or decreases shall be detailed in supporting documents. Detail supporting sheets shall be prepared for each object series.
3. **Adoption.** Upon the presentation of a proposed budget document to the City Council, the City Council shall call and publicize a public hearing. The City Council shall subsequently adopt by Ordinance such budget, as it may have been amended, as the City's Annual Budget, effective for the fiscal year beginning October 1.
4. **Government Finance Officers Association.** The annual budget shall be submitted to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Distinguished Budget Presentation Award at the discretion of the City Manager.

Financial Policies

5. **Truth in Taxation.** Budget development procedures will be in conformance with State law, outlined in the Truth in Taxation process. In the event of a tax increase, at least two notices will be given and a public hearing held.

B. **BUDGET PLANNING.** Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The budget planning process is for a five year period recognizing that budgets are influenced by decisions made in prior year budgets and that decisions made in the current year budgets serve a precursor to future budget requirements. The City shall recognize both short-term needs and objectives in relation to the long-term goals of the City.

c. **BUDGET PREPARATION.** The operating budget is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, internal service funds, and all special revenue funds of the City. An annual budget shall be prepared for all funds of the City, with the exception that capital projects will be budgeted on a project length basis, rather than an annual basis.

1. Basis of Budget. Operating budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, unmatured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.

a. Governmental Fund Types are budgeted on a modified accrual basis, with exceptions as noted above. Revenues are included in the budget in the year they are expected to become measurable and available. Expenditures are included in the budget when they are measurable, a liability is incurred, and the liability will be liquidated with resources included in the budget.

b. Capital project budgets are project length budgets and are budgeted on a modified accrual basis.

c. Proprietary fund types are budgeted generally on an accrual basis with exceptions as noted above. Revenues are budgeted in the year they are expected to be earned and expenses are budgeted in the year the liability is expected to be incurred. The emphasis is on cash transactions in lieu of non-cash transactions, such as depreciation. The focus is on the net change in working capital.

Financial Policies

2. **Legal Level of Control.** The budget shall be adopted at the "legal level of control," which is, by division, within individual funds. The level at which management, without prior council approval, loses the ability to reapply budgeted resources from one use to another is known as the budgets' "legal level of control." The City used the fund, the department, and the line item for levels of detail in the operating budgets.

Example:

Fund - General Fund

Department - Police

Line Item - Regular Salaries

In the above example, the legal level of control is the budget total for the Police Department.

Department Heads may not exceed budget allocations at the Department code level in controllable account without City Manager approval.

3. **Line Item.** A detail budget supporting requested allocations shall be presented to City Council for review.
4. **Identify Available Funds.** The budget shall be sufficiently detailed to identify all available funds. The format will include estimated beginning funds, sources of funds, uses of funds, and estimated remaining funds at budget year-end. An actual prior year, estimated current year and proposed budget shall be presented.
5. **Interfund Transfers/Charges.** A summary showing transfers and charges between funds will be provided during the budget process to explain the "double counting" of revenues and expenditures.
6. **Periodic Reports** The City will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.
7. **Self Sufficient Enterprise Funds.** Enterprise operations, Utility, Sanitation and Airport FBO Operations, are intended to be self-sufficient.
8. **Administrative Cost Reimbursement.** Enterprise fund budgets shall include a reimbursement to the General Fund to pay a proportionate share of administrative costs. Documentation to support the transfer shall be presented to City Council during the budget process.
9. **Charges to Other Funds by Internal Service Funds.** Charges by internal service funds to user divisions and funds shall be documented as part of the budget process.

Financial Policies

10. **Appropriations Lapse.** Pursuant to City Charter, annual appropriations lapse at year end. Items purchased through the formal purchase order system (i.e., the encumbered portions), and not received by fiscal year end, are presented to City Council for re-appropriation in the subsequent fiscal year. To be eligible for automatic re-appropriation in a subsequent year, the goods or services must have been ordered in good faith and appropriated in the year encumbered. Any unencumbered appropriations at year-end may be appropriated by the governing body in the subsequent year. The original budget is amended to include the re-appropriations. Capital projects budgets do not lapse at year-end.

- D. **BALANCED BUDGET.** The budget shall be balanced using a combination of current revenues and available funds. Current year operating expenses shall be funded with current year generated revenues. Proprietary Funds with outstanding revenue bonds shall not rely on funds available from the prior year to balance the operating budget.

- E. **REPORTING.** Periodic financial reports shall be prepared to enable the Department Heads to manage their budgets and to enable monitoring and control of the budget. A quarterly budget review shall be presented to City Council in sufficient detail to allow decision-making.

- F. **EMPLOYEE BENEFITS.** The City budget process shall include a review of employee benefits.
 1. Medical Insurance Fund - The Finance Director shall review rates to be charged for employee and dependent coverage. The City shall pay the cost of employee coverage, and the dependent coverage may be purchased at the employee's cost. Changes in benefits shall be at the recommendation of the Plan Administrator.
 2. Retirement Plan - The City is a member of the Texas Municipal Retirement System (TMRS). Full-time employees shall contribute 7% to the TMRS plan, and the City's match will be established at a rate provided by TMRS based on the City's plan options.
 3. Social Security/Medicare - The City pays Social Security and Medicare for all employees.
 4. Recommendations for adjustments to the pay and classification system will be made annually in order to maintain external parity and internal equity. Recommendations will be built into the proposed basic budget.

Budget Calendar

<u>Item</u>	<u>Deadline</u>	<u>Meeting</u>
Proposed CIP requests due to City Engineer	April 1, 2015	
Department Budget Expenses in .NET due	May 1, 2015	
Estimated Payroll, FICA & TMRS due (HR/Finance)	May 1, 2015	
Proposed Fee Schedule Changes due	May 15, 2015	
Department Meeting with Finance/CMO to Identify Needs, & Present Justification	May 18-22, 2015	
Estimated Debt Service due (Finance)	June 1, 2015	
Administration Review of Departmental Budgets/CIP	June 1-26, 2015	
Departmental Narrative, Indicators & Goals due	July 1, 2015	
Estimated Liab/Health Insurance due (Finance/HR)	July 1, 2015	
Staff Meeting to Review Proposed Budget	July 13, 2015	
Preliminary Property Tax Data Due (CAD)	July 24, 2015	
Deliver Draft Budget to City Secretary Post Draft Budget on City's Website including letter regarding Tax Revenue Increase	July 27, 2015 *	
Proposed Budget Received by Council and Set Date for Budget/Tax Rate Hearing (Council)		Aug. 4, 2015
Publish Notice of Public Hearing on Budget (Finance)	August 4, 2015*	
Publish Notice of Effective Tax Rate and Tax Revenue Increase (CAD)	August 7, 2015*	
Publish Proposed Budget including Letter Regarding Tax Revenue Increase (Finance)	August 16, 2015*	
Public Hearing on Budget /CIP/Tax Rate (Council)		Aug. 18, 2015*
Publish Notice of Vote to Increase Taxes (if required)	August 23, 2015	
**Special Date -- Meeting to Adopt Budget, Tax Rate & Fee Schedules 1 st Reading (Final Reading if no Tax Increase)		Sept. 8, 2015
**Special Date -- Meeting to Adopt Budget, Tax Rate & Fee Schedules 2 nd and Final Reading and Ratify New Tax Rate (if required)		Sept. 22, 2015 *
		* Legal Deadlines

Departments by Fund and Function

	General Fund	Water & Sewer Fund	Sanitation Fund	Airport FBO Fund
General Government				
City Council	X			
City Manager	X			
Municipal Court	X			
City Secretary/Grants	X			
Finance	X			
Information Technology	X			
Human Resources	X			
Legal	X			
Planning & Zoning	X			
Building Maintenance	X			
Main Street	X			
Vehicle Maintenance	X			
Engineering	X			
Public Safety				
Police	X			
Emergency Management	X			
Fire	X			
Inspections	X			
Animal Control	X			
Cultural & Reacreation				
Historic Sites	X			
Library	X			
Recreation	X			
Parks	X			
Cemetery	X			
Highways & Streets				
Public Works Administration	X			
Streets	X			
Public Utilities				
Utility Billing		X		
Water Production		X		
Distribution/Collections		X		
Wastewater Treatment		X		
Collections			X	
Disposal			X	
Airport Operation				
FBO Operations				X

Budget Overview

Nacogdoches
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Nacogdoches
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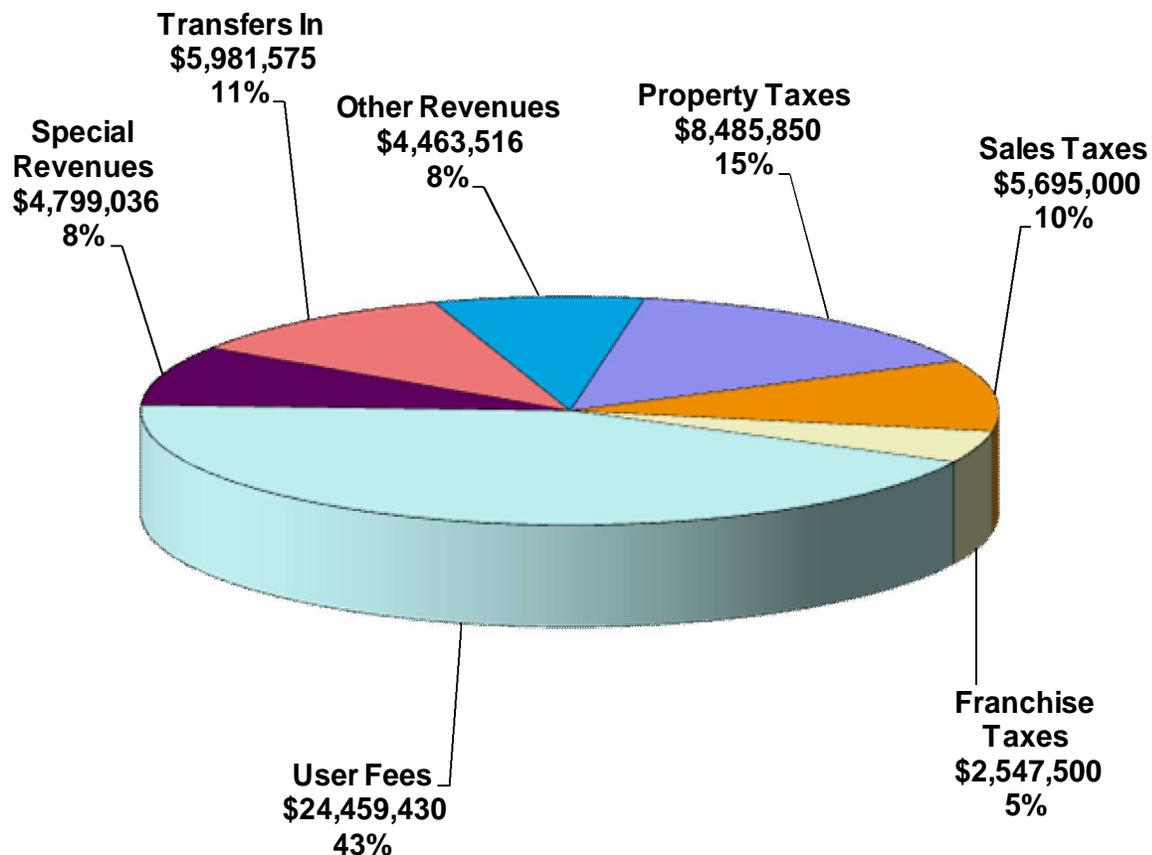


Budget Overview

Total Revenue by Major Type

	Actual 2013-2014	Budget 2014-2015	Actual 2014-2015	Budget 2015-2016
Property Taxes	\$ 7,926,133	\$ 8,335,450	\$ 8,476,095	\$ 8,485,850
Sales Taxes	\$ 5,480,115	\$ 5,412,000	\$ 5,770,781	\$ 5,695,000
Franchise Taxes	\$ 2,641,733	\$ 2,575,000	\$ 2,543,753	\$ 2,547,500
Users Fees	\$ 22,828,587	\$ 23,478,170	\$ 23,054,252	\$ 24,459,430
Special Revenues	\$ 2,594,202	\$ 5,137,582	\$ 3,191,223	\$ 4,799,036
Other Revenues	\$ 3,881,492	\$ 5,247,780	\$ 4,916,505	\$ 4,463,516
Operating Revenues	\$ 45,352,263	\$ 50,185,982	\$ 47,952,609	\$ 50,450,332
Transfers In	\$ 5,652,338	\$ 6,026,442	\$ 6,026,688	\$ 5,981,575
Total Revenues After Transfers In	\$ 51,004,601	\$ 56,212,424	\$ 53,979,298	\$ 56,431,907

Total Revenue - \$56,431,907



Budget Overview

Revenues

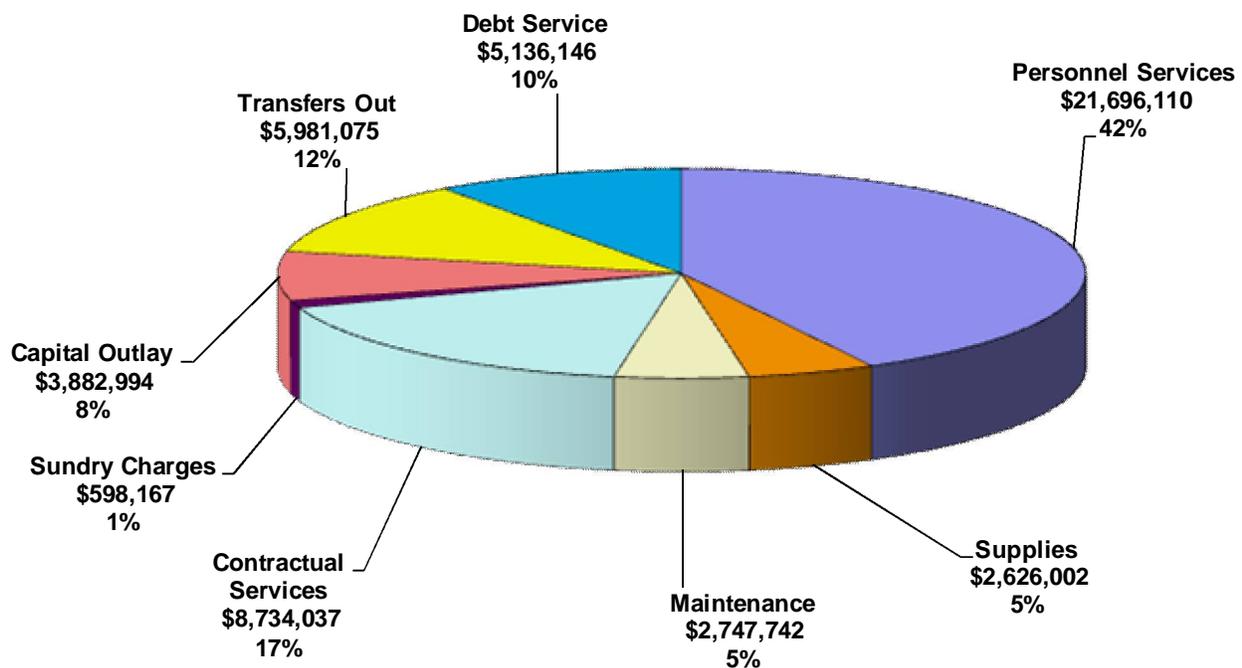
	Actual 2013-2014	Budget 2014-2015	Actual 2014-2015	Budget 2015-2016
Governmental Funds				
General Fund	\$ 16,954,182	\$ 17,424,850	\$ 17,705,030	\$ 17,689,250
Special Revenue Fund	\$ 1,784,452	\$ 3,728,982	\$ 2,480,457	\$ 2,678,518
General Oblig. Debt Service Fund	\$ 1,157,735	\$ 1,170,950	\$ 1,168,051	\$ 1,050,350
Total Governmental Funds	\$ 19,896,369	\$ 22,324,782	\$ 21,353,537	\$ 21,418,118
Proprietary Funds				
Enterprise Fund – Utility	\$ 16,542,905	\$ 19,096,500	\$ 17,938,538	\$ 19,974,335
Enterprise Fund – Sanitation	\$ 5,507,653	\$ 5,690,000	\$ 5,673,331	\$ 5,702,500
Enterprise Fund – Airport	\$ 421,126	\$ 395,900	\$ 365,954	\$ 397,200
ISF – Equipment Replacement	\$ 525,164	\$ 470,470	\$ 482,208	\$ 472,930
ISF – Self Insurance	\$ 2,002,814	\$ 2,207,330	\$ 2,138,100	\$ 2,484,749
Total Proprietary Funds	\$ 24,999,661	\$ 27,860,200	\$ 26,598,131	\$ 29,031,714
Fiduciary Funds				
Sunset Trust Fund	\$ 891	\$ 1,000	\$ 941	\$ 500
Total Fiduciary Funds	\$ 891	\$ 1,000	\$ 941	\$ 500
Total Operating Revenues	\$ 44,896,922	\$ 50,185,982	\$ 47,952,609	\$ 50,450,332
Transfers In				
General Fund	\$ 5,517,837	\$ 5,458,442	\$ 5,458,383	\$ 5,468,575
Special Revenues Fund	\$ 50,000	\$ 460,000	\$ 460,000	\$ 170,000
Enterprise Fund – Utility	\$ -	\$ -	\$ -	\$ 120,000
Enterprise Fund – Sanitation	\$ -	\$ -	\$ -	\$ 120,000
Enterprise Fund – Airport	\$ 81,530	\$ 105,000	\$ 105,000	\$ 100,000
Sunset Cemetery Fund	\$ 2,971	\$ 3,000	\$ 3,306	\$ 3,000
Total Transfers In	\$ 5,652,338	\$ 6,026,442	\$ 6,026,688	\$ 5,981,575
Total Revenues After Transfers In	\$ 50,549,260	\$ 56,212,424	\$ 53,979,298	\$ 56,431,907

Budget Overview

Total Expenditures by Category

	Actual 2013-2014	Budget 2014-2015	Actual 2014-2015	Budget 2015-2016
Personnel Services	\$ 20,482,289	\$ 21,107,581	\$ 20,176,948	\$ 21,696,110
Supplies	\$ 2,625,044	\$ 2,637,688	\$ 2,364,272	\$ 2,626,002
Maintenance	\$ 1,908,854	\$ 1,842,524	\$ 1,842,693	\$ 2,747,742
Contractual Services	\$ 7,848,280	\$ 8,293,898	\$ 10,378,820	\$ 8,734,037
Sundry Charges	\$ 816,366	\$ 646,130	\$ 812,676	\$ 598,167
Capital Outlay	\$ 766,015	\$ 7,066,419	\$ 302,214	\$ 3,882,994
Total Operating Expense	\$ 34,446,849	\$ 41,594,240	\$ 35,877,622	\$ 40,285,052
G.O. Debt Expense	\$ 1,162,539	\$ 1,167,950	\$ 1,167,950	\$ 1,049,850
Utility Debt Expense	\$ 4,789,573	\$ 4,987,035	\$ 4,944,814	\$ 4,086,296
Total Debt Service	\$ 5,952,112	\$ 6,154,985	\$ 6,112,764	\$ 5,136,146
Operating Expenditures	\$ 40,398,961	\$ 47,749,225	\$ 41,990,386	\$ 45,421,198
Transfers Out	\$ 5,652,338	\$ 6,026,442	\$ 6,026,688	\$ 5,981,075
Total Expenditures After Transfers Out	\$ 46,051,299	\$ 53,775,667	\$ 48,017,074	\$ 51,402,273

Total Expenditures - \$51,402,273



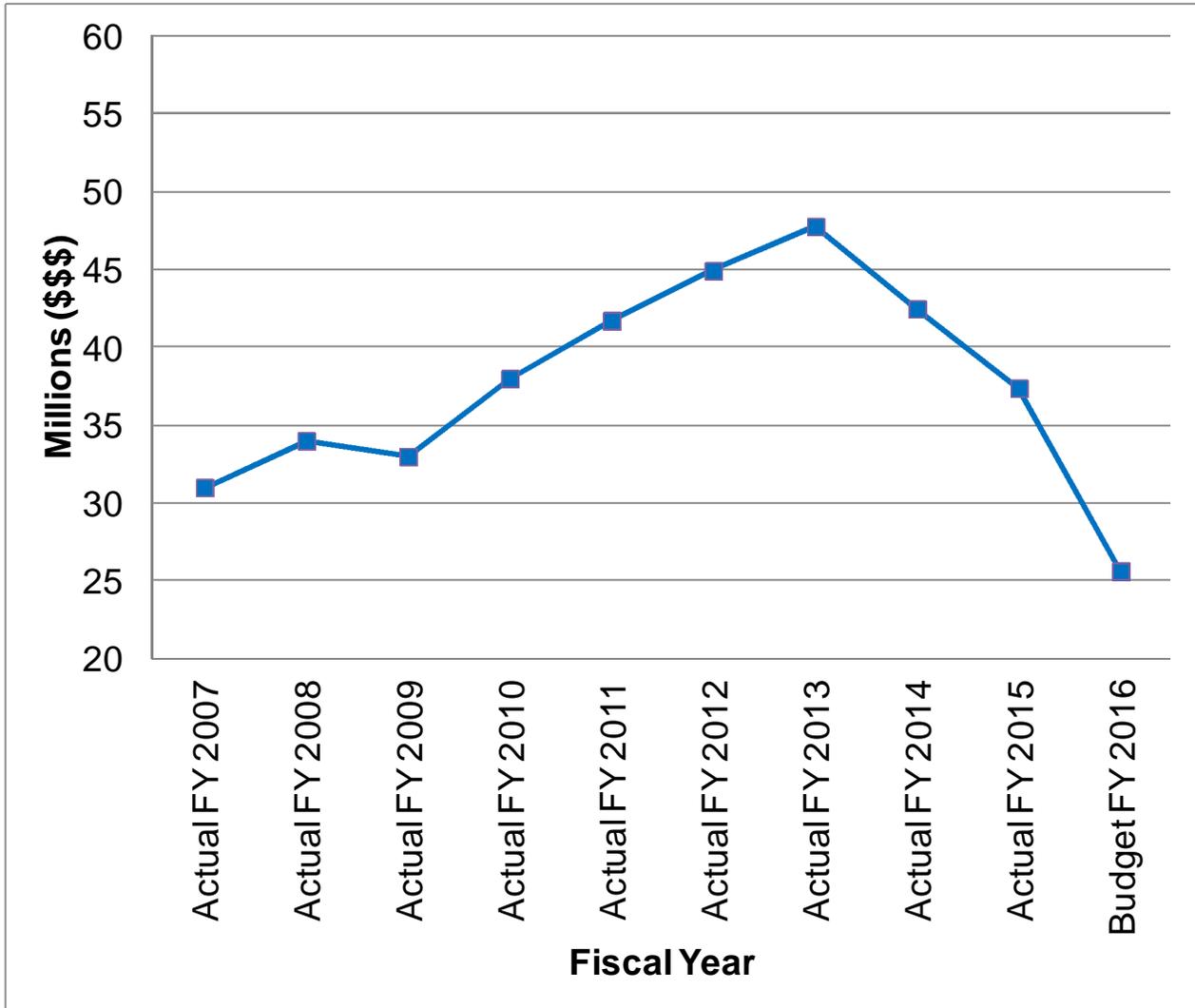
Budget Overview

Expenditures

	Actual 2013-2014	Budget 2014-2015	Actual 2014-2015	Budget 2015-2016
Governmental Funds				
General Fund	\$ 21,779,608	\$ 22,354,279	\$ 21,050,406	\$ 22,840,827
Special Revenue Fund	\$ 1,672,517	\$ 5,444,773	\$ 3,767,295	\$ 3,038,565
General Oblig. Debt Service	\$ 1,162,539	\$ 1,167,950	\$ 1,167,950	\$ 1,049,850
Total Governmental Funds	\$ 24,614,664	\$ 28,967,002	\$ 25,985,652	\$ 26,929,242
Proprietary Funds				
Enterprise Fund –Utility	\$ 10,911,144	\$ 11,707,561	\$ 10,953,707	\$ 11,011,252
Enterprise Fund – Sanitation	\$ 2,286,934	\$ 3,960,222	\$ 2,104,770	\$ 3,803,565
Enterprise Fund – Airport	\$ 526,505	\$ 489,430	\$ 438,247	\$ 498,644
ISF – Equipment Replacement	\$ -	\$ 443,000	\$ -	\$ 738,700
ISF – Self Insurance	\$ 2,059,715	\$ 2,176,910	\$ 2,503,285	\$ 2,429,795
Sunset Cemetery Trust	\$ -	\$ 5,100	\$ 4,725	\$ 10,000
Total Proprietary Funds	\$ 15,784,298	\$ 18,782,223	\$ 16,004,734	\$ 18,491,956
Total Operating Expenditures	\$ 40,398,961	\$ 47,749,225	\$ 41,990,386	\$ 45,421,198
Transfers Out				
General Fund	\$ 109,501	\$ 303,000	\$ 303,306	\$ 248,000
Special Revenue Fund	\$ 65,200	\$ 25,000	\$ 25,000	\$ 385,000
Enterprise Fund –Utility	\$ 3,552,034	\$ 3,652,956	\$ 3,652,956	\$ 3,365,811
Enterprise Fund – Sanitation	\$ 1,900,211	\$ 2,044,486	\$ 2,044,486	\$ 1,981,764
Equipment Replacement Fund	\$ 24,500	\$ -	\$ -	\$ -
Sunset Cemetery Fund	\$ 891	\$ 1,000	\$ 941	\$ 500
Total Transfers Out	\$ 5,652,338	\$ 6,026,442	\$ 6,026,688	\$ 5,981,075
Total Expenditures After Transfers Out	\$ 46,051,299	\$ 53,775,667	\$ 48,017,074	\$ 51,402,273

Budget Overview

FUND BALANCE COMPARISON BY YEAR



Fund Balance Decrease

The Fund Balance continues to decrease as the City funds projects and allocates reserves to future CIP projects. The amount of allocated reserves per fund and their use are as follows:

General Fund - \$1,392,000 – Street Rehab, Street Widening

Utility Fund - \$9,500,000 – Rehab of old wells, drilling new wells, utility relocation

Sanitation Fund - \$1,630,000 – Design, construction, and closure costs for landfill

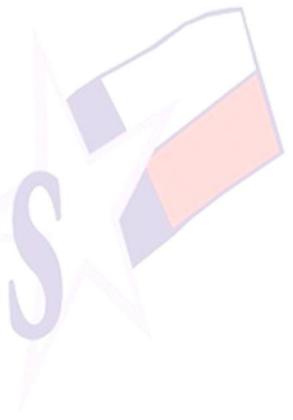
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General Fund

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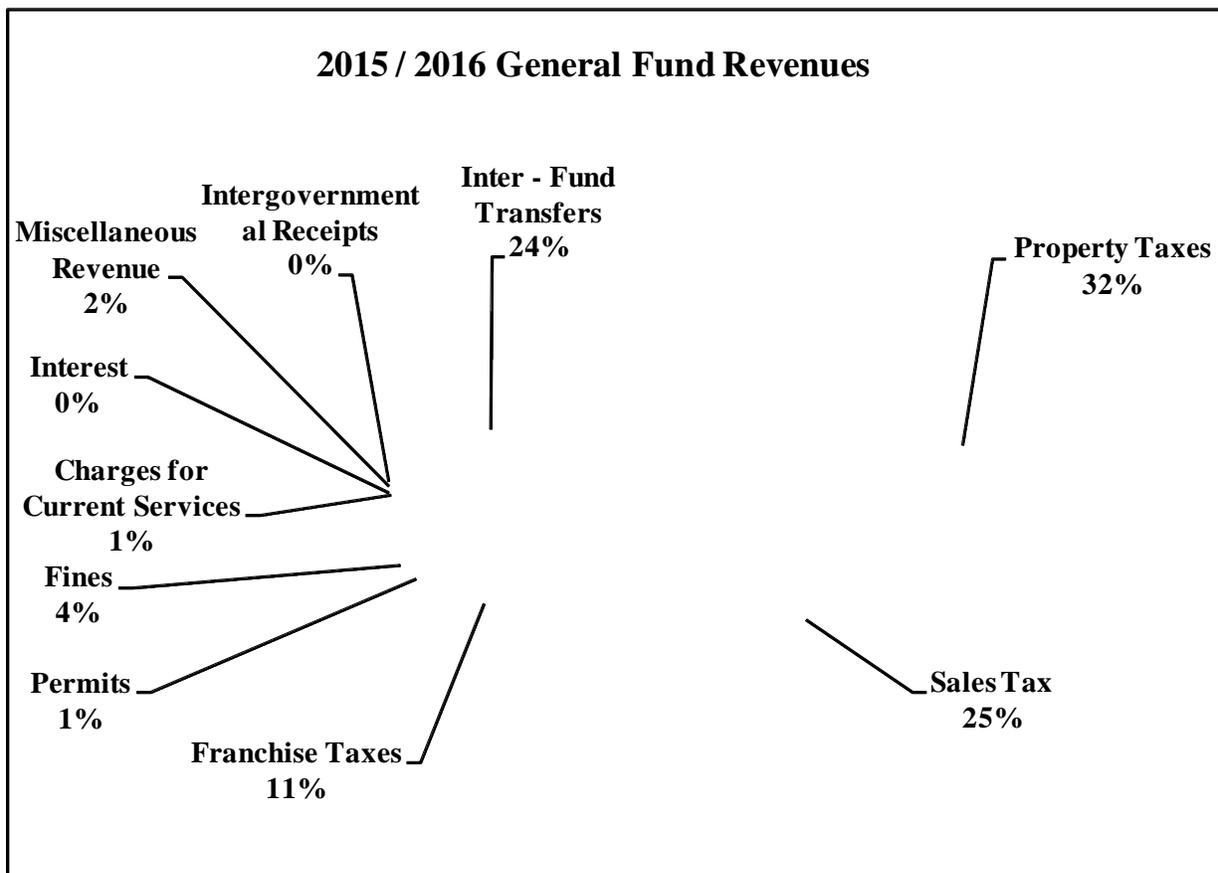


Adopted Tax Rate

		2015 / 2016 Property Taxes Collection Rate	
Assessed Value		\$	1,491,788,100
<u>Tax Rate per \$100 Valuation</u>	0.5681	\$	8,474,848
Operations	0.497725	\$	7,425,002
Debt	0.070375	\$	1,049,846
		\$	8,474,848
<u>Operations</u>			
Estimated Current Tax Collections		\$	7,225,000
Estimated Delinquent Tax Collections		\$	100,000
Estimated Penalty & Interest Collections		\$	100,000
		\$	7,425,000
<u>Debt</u>			
2009 General Obligation Refunding Bonds			
Estimated Current Tax Collections		\$	339,080
Estimated Delinquent Tax Collections		\$	6,920
Debt Requirements for Fiscal Year	0.023194	\$	346,000
2010 General Obligation Refunding Bonds			
Estimated Current Tax Collections		\$	208,055
Estimated Delinquent Tax Collections		\$	4,245
Debt Requirements for Fiscal Year	0.014231	\$	212,300
2012 General Obligation Refunding Bonds			
Estimated Current Tax Collections		\$	481,720
Estimated Delinquent Tax Collections		\$	9,830
Debt Requirements for Fiscal Year	0.032950	\$	491,550
	0.070375	\$	1,049,850

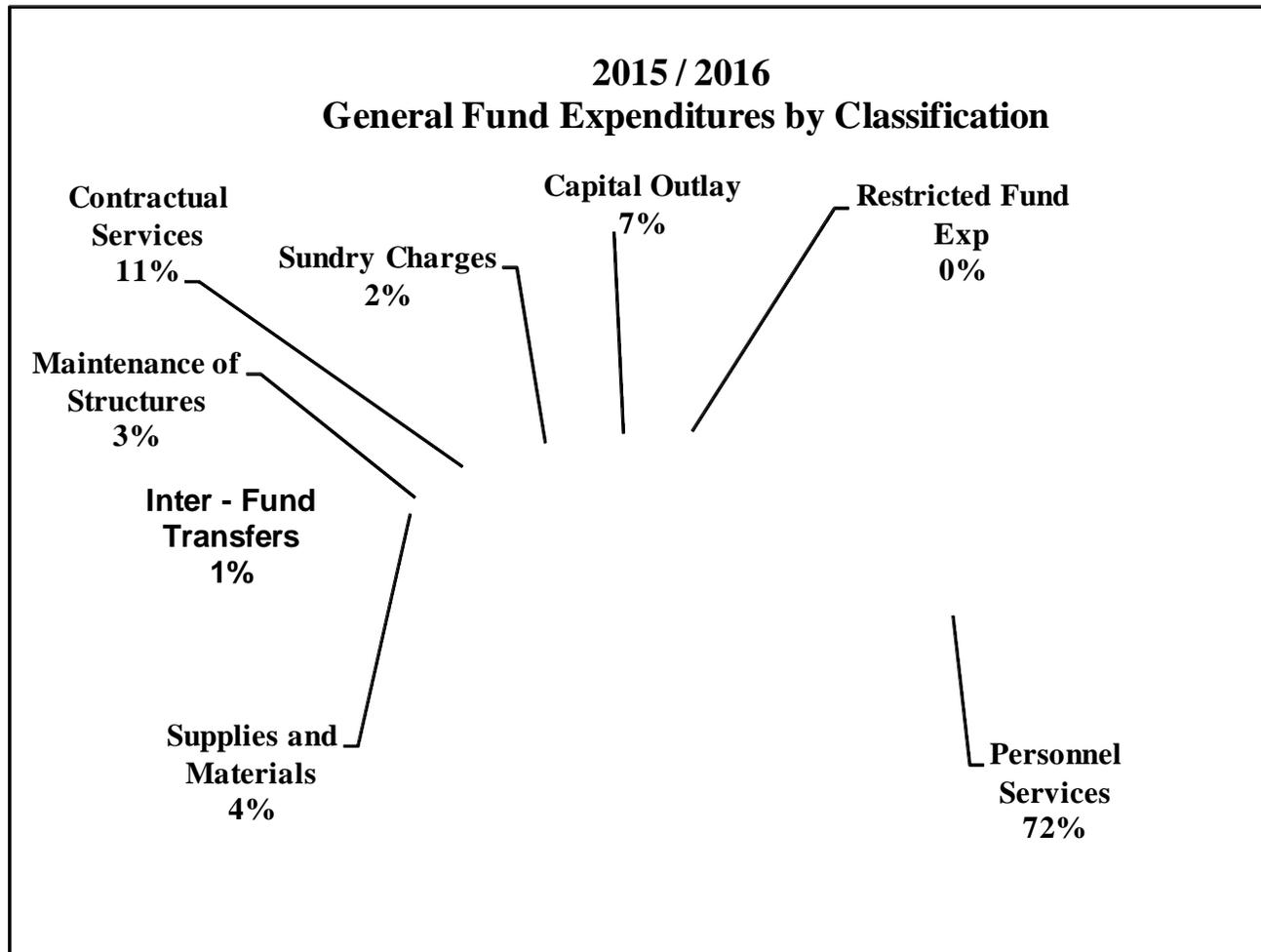
General Fund Revenues

	Actual Balance 2013 / 2014	Adopted Budget 2014 / 2015	Actual Balance 2014 / 2015	Adopted Budget 2015 / 2016
Property Taxes	\$ 6,771,292	\$ 7,167,500	\$ 7,167,500	\$ 7,436,000
Sales Tax	\$ 5,480,115	\$ 5,412,000	\$ 5,412,000	\$ 5,695,000
Franchise Taxes	\$ 2,641,733	\$ 2,575,000	\$ 2,575,000	\$ 2,547,500
Permits	\$ 245,491	\$ 333,500	\$ 333,500	\$ 227,000
Fines	\$ 945,939	\$ 1,055,000	\$ 1,055,000	\$ 935,000
Charges for Current Services	\$ 296,262	\$ 350,000	\$ 350,000	\$ 303,500
Interest	\$ 27,339	\$ 25,000	\$ 25,000	\$ 10,000
Miscellaneous Revenue	\$ 491,020	\$ 462,800	\$ 462,800	\$ 494,300
Intergovernmental Receipts	\$ 54,991	\$ 44,050	\$ 44,050	\$ 40,950
Inter - Fund Transfers	\$ 5,517,837	\$ 5,458,442	\$ 5,458,442	\$ 5,468,575
Total General Fund Revenues	\$ 22,472,018	\$ 22,883,292	\$ 22,883,292	\$ 23,157,825



General Fund Expenditures by Class

	Actual Balance 2013 / 2014	Adopted Budget 2014 / 2015	Actual Balance 2014 / 2015	Adopted Budget 2015 / 2016
Personnel Services	\$ 16,674,036	\$ 17,177,505	\$ 17,177,505	\$ 17,708,064
Supplies and Materials	\$ 1,060,254	\$ 1,106,964	\$ 1,106,964	\$ 1,116,688
Maintenance of Structures	\$ 808,582	\$ 822,592	\$ 822,592	\$ 735,310
Contractual Services	\$ 2,599,875	\$ 2,736,538	\$ 2,736,538	\$ 2,622,840
Sundry Charges	\$ 467,231	\$ 438,970	\$ 438,970	\$ 462,090
Capital Outlay	\$ 645,525	\$ 1,233,150	\$ 1,233,150	\$ 1,768,500
Restricted Fund Exp	\$ 171,710	\$ 71,710	\$ 71,710	\$ 67,835
Inter - Fund Transfers	\$ 109,501	\$ 303,000	\$ 303,000	\$ 248,000
Total	\$ 22,536,715	\$ 23,890,429	\$ 23,890,429	\$ 24,729,327



General Fund Expenditures by Department

	Actual Balance 2013 / 2014	Adopted Budget 2014 / 2015	Actual Balance 2014 / 2015	Adopted Budget 2015 / 2016
City Council	\$ 19,411	\$ 21,525	\$ 21,525	\$ 22,175
City Manager	\$ 318,817	\$ 316,435	\$ 316,435	\$ 328,105
Municipal Court	\$ 285,519	\$ 307,395	\$ 307,395	\$ 299,947
City Secretary	\$ 193,818	\$ 200,055	\$ 200,055	\$ 118,341
Finance	\$ 387,648	\$ 395,200	\$ 395,200	\$ 418,576
Information Technology	\$ 253,486	\$ 284,078	\$ 284,078	\$ 295,287
Human Resources	\$ 250,092	\$ 284,045	\$ 284,045	\$ 302,942
Legal	\$ 236,664	\$ 248,430	\$ 248,430	\$ 249,764
Planning & Zoning	\$ 151,103	\$ 166,870	\$ 166,870	\$ 184,640
Building Maintenance	\$ 332,333	\$ 377,975	\$ 377,975	\$ 357,556
Purchasing	\$ -	\$ -	\$ -	\$ -
Main Street	\$ 136,683	\$ 114,780	\$ 114,780	\$ 138,332
Vehicle Maintenance	\$ 319,432	\$ 331,285	\$ 331,285	\$ 340,380
Engineering	\$ 410,074	\$ 515,610	\$ 515,610	\$ 583,936
Non-Departmental	\$ 1,355,985	\$ 1,344,651	\$ 1,344,651	\$ 1,282,068
General Govt.	\$ 4,651,067	\$ 4,908,334	\$ 4,908,334	\$ 4,922,049
Police	\$ 7,189,439	\$ 7,344,527	\$ 7,344,527	\$ 7,481,891
Fire	\$ 5,344,129	\$ 5,472,870	\$ 5,472,870	\$ 5,624,681
Emergency Mgmt	\$ 13,219	\$ -	\$ -	\$ -
Inspection	\$ 357,206	\$ 331,895	\$ 331,895	\$ 364,449
Animal Control	\$ 475,820	\$ 452,890	\$ 452,890	\$ 429,141
Public Safety	\$ 13,379,812	\$ 13,602,182	\$ 13,602,182	\$ 13,900,162
Historic Sites	\$ 111,680	\$ 114,485	\$ 114,485	\$ 126,196
Library	\$ 477,825	\$ 503,568	\$ 503,568	\$ 532,564
Recreation	\$ 472,597	\$ 600,435	\$ 600,435	\$ 609,244
Parks	\$ 813,159	\$ 856,365	\$ 856,365	\$ 946,993
Cemetery	\$ 343,595	\$ 320,760	\$ 320,760	\$ 332,327
Cultural & Recreational	\$ 2,218,856	\$ 2,395,613	\$ 2,395,613	\$ 2,547,324
Public Works Administration	\$ 239,013	\$ 220,730	\$ 220,730	\$ 215,965
Streets	\$ 1,119,151	\$ 1,155,710	\$ 1,155,710	\$ 1,187,492
Highways & Streets	\$ 1,358,163	\$ 1,376,440	\$ 1,376,440	\$ 1,403,457
Inter - Fund Transfers	\$ 109,501	\$ 303,000	\$ 303,000	\$ 248,000
Total Operating Budget	\$ 21,717,399	\$ 22,585,569	\$ 22,585,569	\$ 23,020,992
Reserve Funds Capital Equip/Improvements	\$ 647,606	\$ 1,233,150	\$ 1,233,150	\$ 1,640,500
Restricted Funds Expenditures	\$ 171,710	\$ 71,710	\$ 71,710	\$ 67,835
Total General Fund Budget	\$ 22,536,715	\$ 23,890,429	\$ 23,890,429	\$ 24,729,327

General Fund Capital Equipment

Description	Operations	Reserves	Restricted Cash
Update Equipment for Brick Street News			\$ 15,325
CyanoSafe Free Standing Fuming Chamber		\$ 10,000	
Spillman GIS VMWare additions		\$ 6,500	
Spillman Server Upgrade		\$ 13,000	
Replace Battalion Chief Truck		\$ 33,000	
Replacement Truck		\$ 22,000	
Replacement Truck		\$ 24,000	
WiFi Speed Upgrade		\$ 30,000	
Asphalt Zipper	\$ 128,000		
Boom Mower		\$ 110,000	
Grand Total	\$ 128,000	\$ 248,500	\$ 15,325

City Council

The City of Nacogdoches has a Council/Manager form of government. Under this form of government, the elected City Council sets the policies for the operation of the municipal government while the administrative responsibility of the City rests with the City Manager. The City Council appoints the City Manager. The City Council consists of five members, a Chairman (Mayor) and four Council Members. The Mayor is a Council Member chosen at-large, while the other four Council Members represent the four wards that make up the City of Nacogdoches: Northeast Ward, Southeast Ward, Southwest Ward, and Northwest Ward. Elections are held annually in May.

Expenditure Summary City Council

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	-	-	-	-	-	-
Personnel	-	-	-	-	\$ -	-
Supplies	130	900	294	800	(100)	-34%
Maintenance	-	-	-	-	-	-
Contractual Services	19,281	20,625	22,098	21,375	750	3%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 19,411	\$ 21,525	\$ 22,392	\$ 22,175	\$ 650	3%

Standing, Left to Right:

David Norton, SW Ward

Roy Bolden, SE Ward

Sitting, Left to Right:

Shelly Brophy, NE Ward

Roger Van Horn, Mayor

Mike Keller, NW Ward



City Manager

Mission:

To promote a positive environment for economic development in the City of Nacogdoches while continuing to enhance the quality of life for the citizens of Nacogdoches.

Description:

The City Manager is the Chief Executive Officer of the City. It is his/her duty, under the City Charter, to execute and implement policies as established by the City Council. He/she is responsible for the overall coordination of the City's governmental activities, for the efficient operation of the City of Nacogdoches, for providing management and leadership to the staff and organization, and for communicating organizational goals and values to the public.

Goals:

1. Promote a positive environment for economic development in the community
2. Promote a positive environment for housing development
3. Continue to answer citizen complaints in a timely manner
4. Continue to provide educational material to the citizens of Nacogdoches
5. Continue to encourage tourism through the use of technology

Performance Measures

To be determined by City Council.

Expenditure Summary City Manager

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	2.5	2.0	2.0	2.0	-	0%
Personnel	299,831	295,490	295,530	305,701	\$ 10,211	\$ 0
Supplies	2,613	2,325	2,505	4,425	2,100	84%
Maintenance	207	300	-	300	-	-
Contractual Services	16,166	18,320	14,944	17,679	(641)	-4%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 318,817	\$ 316,435	\$ 312,979	\$ 328,105	\$ 11,670	4%

City Secretary

Mission:

To insure proper administration of the City's Records Management Program, City elections and administration of all grants received by the City as prescribed by the City Charter and state statutes.

Description:

The City Secretary oversees three major areas: 1) Recording secretary for City Council – provide posting of agendas and development of minutes to preserve actions of the City Council, 2) Records management – acts as the point of contact for public information requests and enforcing compliance of the Records Management Program by all departments, and 3) City elections – acts as the early voting clerk and oversees all operations of city elections.

Goals:

1. Continue electronic imaging of all permanent and long-term records of the City
2. Enhance effective procedures regarding records management and electronic archiving
3. Continue to improve staff procedures regarding open records requests
4. Continue to improve efficiency in departmental operations, initiating cost-saving measures when available

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Have 50% of departments scanning long-term and permanent records electronically	Number of departments scanning	12	12	15
Increase records destruction by 50%	Cubic feet of records destroyed	532.4	750	750
Process open records request within 5 days of receipt	Average number of days to complete request	2.46	2.5	2.5

City Secretary

Expenditure Summary City Secretary

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	2.0	2.0	2.0	1.0	(1.0)	-50%
Personnel	162,595	165,140	131,263	90,887	\$ (74,253)	\$ (1)
Supplies	1,258	3,500	2,619	700	(2,800)	-107%
Maintenance	-	-	-	-	-	-
Contractual Services	28,341	29,785	17,364	25,374	(4,411)	-25%
Sundry Charges	1,624	1,630	1,624	1,380	(250)	-15%
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 193,818	\$ 200,055	\$ 152,870	\$ 118,341	\$ (81,714)	-53%

Municipal Court

Mission:

The Municipal Court is the Judicial Branch of government for the City of Nacogdoches. The Court's mission is to interpret and apply the applicable laws, to treat the citizens of Nacogdoches in a courteous manner, and to assure them a fair, impartial and timely disposition of their cases.

Description:

The role of the municipal court is to provide a fair, independent, and impartial forum for the adjudication of fine-only criminal cases arising within the Nacogdoches City limits. These include but not limited to traffic, penal code, and city ordinance cases. The court provides all persons the right to trial by judge or jury and follows the procedures set forth under Texas law. The court conducts adult, minor, juvenile and bond hearings, collects fines, processes alternative methods of disposition, such as deferred disposition, defensive driving, and other sanctions of the court, and issues warrants of arrest.

Goals:

1. Schedule and conduct all hearings and trials in a timely manner
2. Participate in State of Texas Warrant Round-up Program and continue to issue warrants in a timely manner
3. Continue to cross-train staff on court procedures
4. Continue to improve efficiency in court operations, maintaining cost-saving measures
5. Continue to improve collections process for outstanding warrants

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Ensure all hearings and trials are conducted timely	Number of cases set for hearings	2,985	3,050	2,500
Ensure compliance that fees and fines are promptly satisfied	Dollar amount of warrants and Fine and fee paid	\$1,800,382	\$1,160,000	\$1,750,000
Bring awareness of outstanding warrants to violators	Number of warrants cleared	3,374	3,500	3,400

Municipal Court

Expenditure Summary Municipal Court

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	5.5	5.5	5.5	5.5	-	0%
Personnel	255,412	262,555	229,838	255,770	\$ (6,785)	\$ (0)
Supplies	5,099	8,775	8,850	5,500	(3,275)	-37%
Maintenance	1,660	750	555	3,750	3,000	541%
Contractual Services	23,348	35,315	17,367	34,927	(388)	-2%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 285,519	\$ 307,395	\$ 256,609	\$ 299,947	\$ (7,448)	-3%

Finance

Mission:

To provide complete and accurate financial information and advise the Commission, administration, general public, investment community, governmental agencies, and others.

Description:

The Finance Department is responsible for the financial affairs of the City. Such financial services include: central accounting, financial reporting, budget preparation and control, debt management, payroll, accounts payable, accounts receivable, and custody and investment of public funds.

Goals:

1. Ensure financial statements are accurate and complete
2. Ensure that safety and liquidity of all City funds is maintained
3. Comply with all generally accepted accounting standards
4. Ensure vendors are paid timely

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Receive the GFOA award Certificate of Achievement for Excellence in Financial Reporting	Obtain award	No	Yes	Yes
Receive a favorable audit report	Obtain favorable audit report	Yes	Yes	Yes
Maintain an investment portfolio with a maturity of a year or less	Average maturity of investment portfolio	Daily	Daily	Daily
Process payment of invoices within 30 days	Percentage of invoices processed within 30 days	90%	100%	100%

Finance

Expenditure Summary Finance

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	5.0	5.0	5.0	5.0	-	0%
Personnel	367,755	372,030	353,286	387,185	\$ 15,155	\$ 0
Supplies	5,616	8,700	9,676	8,150	(550)	-6%
Maintenance	1,022	1,200	1,079	1,200	-	0%
Contractual Services	13,255	13,270	11,142	22,041	8,771	79%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 387,648	\$ 395,200	\$ 375,183	\$ 418,576	\$ 23,376	6%

Information Technology

Mission:

To provide proper administration of the City's information technology resources so that accurate and timely information is available to City management and staff, elected officials, and citizens.

Description:

The Information Technology Department is dedicated to the support and advancement of all technology services. The department is responsible for: maintaining a wide area network (WAN), web page content, online interactive services, administration of software applications, strategic planning and procurement of technology resources, and providing technical assistance to all users in the use of automated systems.

Goals:

1. Research open source technologies to save money
2. Improve public accessibility to information through the use of technology
3. Continue perfecting City Website for ease of citizen use.
4. Streamline citywide data backup solutions.
5. Maintenance on AMR network infrastructure.

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Assist network users with problems	Number of network users	268	275	275
Provide support to staff	Number of help calls	1,366	1,400	1,400
Manage users e-mail accounts	Number of e-mail users	268	275	275
Manage City of Nacogdoches website	Number of times website accessed	191,668	195,000	195,000

Information Technology

Expenditure Summary Information Technology

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	3.0	3.0	3.0	3.0	-	0%
Personnel	197,217	205,220	202,269	212,246	\$ 7,026	\$ 0
Supplies	2,170	15,250	11,432	8,285	(6,965)	-61%
Maintenance	51,491	56,300	58,462	67,746	11,446	20%
Contractual Services	2,608	7,308	3,486	7,010	(298)	-9%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 253,486	\$ 284,078	\$ 275,650	\$ 295,287	\$ 11,209	4%

Human Resources

Mission:

To provide innovative and valuable services to the City of Nacogdoches by attracting, hiring and retaining qualified employees in a diversified workplace; training and developing quality employees; ensuring competitive compensation and benefits; and ensuring compliance with all applicable federal and state regulations and laws. The City of Nacogdoches Human Resources Department strives to provide excellent customer service to both our internal customers and our external customers.

Description:

The Human Resources Department works as a partner with management staff providing advice, support, and recommendations to effectively utilize and manage the City's workforce. In addition, the Human Resources Department administers employee benefits, workers' compensation, employee compensation, employee relations, rewards and recognition programs, training, and policy development.

Accomplishments:

1. TML Supervisor Training
2. TMRS and ICMA meetings
3. Financial Seminars
4. Employee Appreciation
5. HR Staffing Changes
6. Chat with the City Manager
7. Flu Shots for Employees and Retirees
8. Reduced Cost of Employee Ancillary Benefits
9. Implemented ICMA Percentage Payroll Dedications Option
10. Open Enrollment (English and Spanish)

Goals:

1. Foster a diverse, inclusive workforce community with a positive working environment; relating to our employees and providing representation of their needs.
2. Promote the achievement of work-life balance and wellness in our employee community.
3. Deliver HR services, programs, and communications which are highly valued by our prospective employees, current employees, and retirees.
4. Ensure availability of information, programs and City services by implementing new technology and increasing convenience for the customer.
5. Promote and enhance our competitive total rewards package and career advancement opportunities to recruit and retain top talent.
6. Improve employee safety by working to ensure that everyone can work in a safe and secure environment by managing the City's risk.
7. Increase the knowledge and skill set of our employees through relevant, effective employee training and professional development opportunities.

Human Resources

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 PROPOSED
Exceed Recruiting Expectations	Positions Filled / Applications Received	71/1,039	73/1,469	68 / 1,500
Improve Employee Safety	Number of Workers' Comp Claims	29	26	24
Receive Employee Feedback and Representation	Number of Employee Meetings Held	7	7	10
Provide Effective Training for Employees	Number of Trainings Offered	1	1	8
Reduce Preventable Expenses	Percentage of Unemployment Claims Won	100%	80%	100%
Succession Planning	Number of Promotions	25	18	24
Automation of Personnel Processing	Implementation	NA	NA	2

Expenditure Summary Personnel

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	3.5	3.5	3.5	4.0	0.5	14%
Personnel	223,373	254,115	253,208	271,413	\$ 17,298	\$ 0
Supplies	8,773	12,100	7,959	6,924	(5,176)	-65%
Maintenance	-	-	-	-	-	-
Contractual Services	17,947	17,830	15,133	24,605	6,775	45%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 250,092	\$ 284,045	\$ 276,299	\$ 302,942	\$ 18,897	7%

Legal Services

Mission:

To assist the City Commission and departments in achieving their mission in a defensible, law-abiding and socially accepted manner; advise and represent the City and all departments in all litigation and legal matters; and prepare and/or review all ordinances, contracts, and other documents of City interest.

Description:

The City Attorney provides legal guidance and assistance to the Commission and staff, and represents the City in all legal matters.

Expenditure Summary Legal

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	2.0	2.0	2.0	2.0	-	0%
Personnel	225,195	226,030	226,257	234,664	\$ 8,634	\$ 0
Supplies	1,860	3,200	1,249	2,900	(300)	-24%
Maintenance	-	-	-	-	-	-
Contractual Services	9,609	19,200	6,119	12,200	(7,000)	-114%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 236,664	\$ 248,430	\$ 233,625	\$ 249,764	\$ 1,334	1%

Planning & Zoning

Mission:

To provide for a choice of land use while protecting owners against the adverse affects of other's actions, and to achieve economic prosperity while creating a more desirable community for all to live.

Description:

The Planning and Zoning Department wants to give every citizen the greatest number of land use options while promoting land uses conforming to the neighborhood. In order to meet the needs of citizens, the Planning and Zoning Department has several different programs including:

1. Administration of Zoning Ordinance
2. Administration of Subdivision Ordinance
3. Administration of Sign ordinance
4. Processing annexations
5. Economic development activities
6. Long range comprehensive planning

Accomplishments FY14-15

1. Completed review process for 12 zoning changes, specific use permits, and sign variances
2. Completed annexation of County Exposition Center
3. Analyzed and negotiated several Chapter 380 Economic Development Agreements

Goals & Objectives FY15-16

1. Adoption of pedestrian and trails master plans
2. Complete electronic archiving of all historical planning case files
3. Complete two annexations
4. Create database of developable properties and necessary infrastructure

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Foster development within the City that reflects the values of the Comprehensive Plan.	Number of chapters of the Comprehensive Plan updated each year.	0	1	1
Administer enforcement of the Zoning Ordinance.	Percentage of zoning violations closed within 60 days of initial discovery.	100%	75%	75%
Ensure due process is given to each zoning and subdivision request.	Percentage of statutory obligations met for zoning changes, specific use permits, and subdivision	100%	100%	100%
Educate citizens and officials regarding purpose and content of the Zoning Ordinance.	Number of classes taught, speaking engagements, and informational workshops held.	10	10	10

Planning & Zoning

Expenditure Summary Planning & Zoning

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	2.5	2.5	2.5	2.5	-	0%
Personnel	140,846	155,130	158,691	173,844	\$ 18,714	\$ 0
Supplies	1,079	1,100	575	750	(350)	-61%
Maintenance	-	-	-	-	-	-
Contractual Services	9,178	10,640	7,056	10,046	(594)	-8%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 151,103	\$ 166,870	\$ 166,322	\$ 184,640	\$ 17,770	11%

Main Street

Mission:

It is the mission of the Nacogdoches Main Street to incorporate a comprehensive strategy that is ongoing, concentrated and sequential. The program will promote and encourage heritage tourism, and civic pride in the central business district through increased community participation, economic development strategies, promotional activities, public space improvements, and historic preservation and restoration efforts thereby creating a thriving community center for current and future generations.

Description:

Downtown Nacogdoches is a regional destination where visitors and locals celebrate the city's center as the vital core of the community, rich with history, commerce, entertainment, and educational opportunities.

Goals:

1. Assist and plan in the development, execution and coordination of city services for all special events in the area
2. Responsible for maintaining and updating website content and responsible for the creation and maintenance of six city related social networking sites in addition to development of marketing materials. Continue to expand social media efforts to include Twitter, Instagram, and other types.
3. Maintain close relationships with City Council, County Officials, Emergency Operations Officials, State and Federal government agencies, committees, city appointed boards, local law enforcement agencies, and statewide organizations pertaining to issues that affect Nacogdoches
4. Continue to certify all downtown businesses and over 300+ city employees in "Texas Friendly Customer Service training"
5. Ordinance revision, policy implementation, economic development, retail development, and institutional development covering a broad range of issues
6. Continue Shop Nac First Efforts to increase Sales Tax Base
7. Work closely with local and regional media to promote a positive image for the City of Nacogdoches and downtown
8. Respond, address, and prevent citizen related issues on a variety of topics
9. Work to improve programs that contribute to relations with the local community on behalf of Main Street and the City of Nacogdoches
10. Function as one of the spokespersons for the Main Street Program and the City of Nacogdoches and interpret its program to the public
11. Develop and execute short and long range program of work for Main Street

Main Street

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Create and maintain an effective work plan for Main Street	Number of successful completed work plan objectives	20	24	24
Expand downtown's use as a venue for special events	Number of new events	4	4	4
Effectively organize Advisory Board Members and enable volunteers	Number of strategic planning and board training sessions hosted	1	1	1
Beautify and enhance the downtown district	Number of beautification projects completed	2	2	2
Promote downtown as a shopping destination	Number of events held to promote shopping downtown	16	15	18
Complete appropriate reporting to the Texas Historic Commission	100% of quarterly reports on time	100%	100%	100%
Promote economic health fo downtown	Coordinate economic development efforts downtown to retain and attract new businesses	5	5	5
Create a social media platform expanding facebook and incorporating other networks like twitter, instagram, and pinterest to help engage citizens.	Successfully launch at least three new social media platforms	n/a	n/a	3

Expenditure Summary Main Street

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	1.0	1.0	1.0	1.0	-	0%
Personnel	77,968	79,520	68,735	72,872	\$ (6,648)	\$ (0)
Supplies	2,105	2,900	2,101	1,500	(1,400)	-67%
Maintenance	-	-	-	-	-	-
Contractual Services	56,610	32,360	73,089	63,960	31,600	43%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 136,683	\$ 114,780	\$ 143,925	\$ 138,332	\$ 23,552	16%

Building Maintenance

Mission:

To support other City operating departments, provide prompt reliable repairs and cost effective maintenance of city facilities and utilities with efficient preventive maintenance, thus minimizing or eliminating unscheduled disruptions to their services to the public.

Description:

Building Maintenance is responsible for the following areas: 201,655 square feet of housekeeping, general maintenance, preventive maintenance, repair, replacement, improvement, and modification of all city facilities.

Goals:

1. Provide custodial services to City facilities so that employees and visitors have a clean and comfortable environment.
2. Provide operational and safe electrical systems for City facilities
3. Provide heating, ventilation and cooling services in City facilities and ensure that occupants are comfortable in a safe environment

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Clean City facilities regularly	Number of square feet of facilities cleaned by custodial staff	201,165	201,165	201,165
Provide preventative electrical maintenance	Number of electrical work orders completed	103	110	110
Provide preventative maintenance to HVAC system	Number of HVAC work orders completed	85	90	90

Expenditure Summary Building Maintenance

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	7.0	7.0	7.0	6.0	(1.0)	-14%
Personnel	292,068	329,575	276,807	308,887	\$ (20,688)	\$ (0)
Supplies	13,717	14,600	15,024	14,030	(570)	-4%
Maintenance	24,196	28,850	19,690	29,500	650	3%
Contractual Services	2,353	4,950	2,592	5,139	189	7%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 332,333	\$ 377,975	\$ 314,112	\$ 357,556	\$ (20,419)	-7%

Vehicle Maintenance

Mission:

Our Mission is to provide high quality vehicle repairs and services to meet our City's transportation needs, thus preventing expensive repairs provided by outside repair shops.

Being done in a timely and cost effective manner and with positive attitudes so that we are adding value to our organization and community for which we serve. Maintaining the City's Fleet and equipment in good running order and be able to do most mechanical and repair on location.

Description:

The Vehicle Maintenance Department services and repairs all city- owned vehicles, with the exception of the Fire Department. The shop's heavy equipment mechanic does most heavy equipment service and repair on location. Preventive Maintenance is performed according to schedule at this location.

Accomplishments FY 2014/2015:

- i Pulled maintenance for approx. 986 repairs.
- i Continued update of vehicle master list with Serial Numbers for all Fleet.
- i Python Arms still showing less maintenance than the original "Rapid Rail Systems".

Objectives FY 2015/16:

- i Continue providing needed maintenance for City Vehicles and Equip.
- i Continue implementation of new policy for vehicle replacement.
- i Improve preventative maintenance on Sanitation trucks.

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Provide needed maintenance for vehicles and heavy equipment	Number of maintenance work performed on vehicles and heavy equipment	983	920	920
Provide preventive maintenance for vehicles and heavy equipment	Number of preventive maintenance work on vehicles and heavy equipment	382	244	251
Provide automated garbage truck repairs	Number of automated garbage truck repairs	267	287	357

Vehicle Maintenance

Expenditure Summary Vehicle Maintenance

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	5.0	5.0	5.0	5.0	-	0%
Personnel	267,240	270,685	267,318	282,430	\$ 11,745	\$ 0
Supplies	32,774	39,850	32,370	37,300	(2,550)	-8%
Maintenance	8,669	7,300	8,689	7,300	-	0%
Contractual Services	6,899	9,600	5,621	9,500	(100)	-2%
Sundry Charges	3,851	3,850	3,851	3,850	-	0%
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 319,432	\$ 331,285	\$ 317,848	\$ 340,380	\$ 9,095	3%

Engineering

Mission:

To protect the public welfare through the planning, design and construction of our public infrastructure including streets, drainage, airport, landfill, water and wastewater facilities. To compile, store and maintain the records related to projects and activities.

Description:

The Engineering Department works with consultants and developers to ensure that new public improvements are in conformance with the City's master plans, standards and specifications. This department acts as consultant to other departments for planning, survey and design functions, provides maps and other data to customers, handles drainage problems, streetlight requests and addresses questions along with providing many other miscellaneous services.

Goals:

1. Maintain an accurate Capital Improvement Program
2. Maintain a safe and welcoming community
3. Ensure the City's drainage problems are resolved
4. Ensure that the City's streetlights are sufficient for the safety of the citizens
5. Ensure that the City has accurate maps
6. Convert paper files for digital storage
7. Develop and maintain GIS database and GIS application
8. Maintain addressing

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Plan, design and construct public improvement projects	Number of projects planned, designed or constructed	70	65	75
Review proposed commercial/industrial development plans	Number of commercial/industrial development plans reviewed	40	55	60
Review proposed subdivision plats and plans	Number of subdivision plat and plans reviewed	20	30	35
Perform surveying/design for city departments and other customers	Numbers of surveys/designs performed	200	210	250
Evaluate drainage problems	Number of drainage problems evaluated	41	50	60
Evaluate streetlight request	Number of streetlight request evaluated	15	30	25
Convert paper files for digital storage	Number of files scanned	1,500	1,000	750
Develop and maintain GIS database and applications	Hours per year	3,500	3,500	3,550
Maintaining addressing	Number of addresses	600	200	200

Engineering

Expenditure Summary Engineering

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	5.5	5.5	5.5	6.5	1.0	18%
Personnel	252,962	345,250	285,299	507,390	\$ 162,140	\$ 1
Supplies	4,423	6,900	8,061	4,750	(2,150)	-27%
Maintenance	38,535	42,525	41,124	40,000	(2,525)	-6%
Contractual Services	111,298	115,760	116,618	24,996	(90,764)	-78%
Sundry Charges	2,856	5,175	6,394	6,800	1,625	25%
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 410,074	\$ 515,610	\$ 457,496	\$ 583,936	\$ 68,326	15%

Non-Departmental

Description:

The Non-Departmental department purpose is to account for expenditures that are not attributable to any one department. Examples of these expenditures are the contracts with NEDCO, contract for GIS services, contract with the Women's Shelter, and memberships to National League of Cities and Texas Municipal League.

Expenditure Summary Non-Departmental

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	-	-	-	-	-	-
Personnel	-	-	1,845	-	\$ -	\$ -
Supplies	20,282	18,500	13,350	18,500	-	0%
Maintenance	34,600	22,396	36,711	22,396	-	0%
Contractual Services	1,300,994	1,299,255	1,194,196	1,239,922	(59,333)	-5%
Sundry Charges	109	4,500	588	1,250	(3,250)	-553%
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 1,355,985	\$ 1,344,651	\$ 1,246,690	\$ 1,282,068	\$ (62,583)	-5%

Police

Mission:

“...to deliver courteous and professional public safety services to the citizens of, and visitors to, this community in a fair and impartial manner respecting the rights of all persons.” NPD Directive 1.01.0.

Description:

The Nacogdoches Police Department, in partnership with the citizens of Nacogdoches through community policing, will provide general and specialized law enforcement services to the community of Nacogdoches, Texas. The NPD will pay special attention to the enforcement of federal, state and local laws, crime prevention and detection, criminal investigations of major felony crimes, traffic control and accident investigations, crowd control and public official security, Lake Nacogdoches safety rules and regulations, police community relations and training programs, Emergency Management Operations and will continue to support and participate in the planning and management goals of the City of Nacogdoches.

Accomplishments in FY2012/15

1. NPD transitioned from UCR crime reporting to NIBRS reporting successfully. After a period of co-reporting both UCR and NIBRS (IBR) to insure accuracy NPD was approved to discontinue UCR and we are now an IBR only agency. IBR allows us to more accurately report crime information and assists in crime analysis efforts.
2. The Citizens Police Academy was a success for 2015 enrolling the maximum number set for the class. Participation was excellent on the part of the students and the instructors. 2016 is an off year for the CPA as we offer the class once every two years.
3. Reductions in traffic accidents, injuries and fatality accidents has dropped again during this reporting period. I expect a “leveling off” of accidents in 2015/2016. Since the deployment of the Traffic Unit accidents have dropped over 45%. This type of decrease cannot be sustained, but we will seek to at least maintain the current rates.
4. We continue to reimburse police academy recruits that pay their own way through the academy and are hired by NPD. Two applicants will be eligible for 2015 and this continues to be one of our most successful recruiting tools.

Goals for FY 2015-16

1. Replace the aging and failing public safety radio system. Our current system will no longer be under warranty in 2018 and the equipment will be unserviceable. Most of our current equipment is obsolete and in various stages of failure.
2. NPD will seek to increase an electronic presence within the community. An employee will be assigned to a project to identify various means of electronic communication methods and to come up with a procedure to adequately control public safety messages to the public.
3. NPD will seek a mechanism to conduct a public safety survey within the community. A survey instrument and method of distribution and collection will be evaluated with a goal of collecting data to be used to assist in planning policing efforts in 2015/16. The data will then be used to drive projects and programs in 2016/17.

Police

Major/Notable Budget Items for FY 2015/16

1. As noted in Goals NPD will seek to finance a new public safety radio system. The system is expected to cost approximately \$1.3mil and will serve all public safety needs for the City of Nacogdoches to include police, fire, public works, and emergency management. The system will be compatible with all county-wide public safety agencies as well as state and federal agencies.

Expenditure Summary Police Department

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	92.0	92.0	92.0	92.0	-	0%
Personnel	6,287,496	6,448,990	6,255,083	6,606,967	\$ 157,977	\$ 0
Supplies	327,250	339,050	270,035	327,955	(11,095)	-4%
Maintenance	106,822	111,817	111,733	113,750	1,933	2%
Contractual Services	154,861	154,670	158,477	164,719	10,049	6%
Sundry Charges	313,010	290,000	278,978	268,500	(21,500)	-8%
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 7,189,439	\$ 7,344,527	\$7,074,308	\$ 7,481,891	\$ 137,364	2%

Fire

Mission:

To protect and enhance the quality of life in Nacogdoches through a comprehensive program of services directed toward public education, prevention, and control in areas of fire, rescue, medical emergencies, hazardous materials incidents, and disasters.

Description:

The Fire Department is responsible for responding to service calls involving fires, motor vehicle or industrial accidents, medical assistance, and hazardous materials incidents. The Fire Department personnel engage in various activities throughout the year to be prepared to respond when needed. Many other activities are conducted such as building survey and pre-fire planning of various sites, conducting public education and safety classes in public schools, conducting tours of the fire stations and fire museum, conducting water supply tests and review of streets and access information. The Fire Department personnel are responsible for maintaining in quality condition the stations, apparatus, and equipment of the department.

Goals:

1. Provide a rapid response to fire, rescue, and emergency medical calls within the City, extra-territorial jurisdiction (ETJ) and Nacogdoches County
2. Provide a minimum of 12 on-duty firefighters 24 hours a day, 365 days a year for response to fire, medical, and rescue calls
3. Conduct pre-fire planning surveys and inspections to develop information on buildings and ensure compliance and safety
4. Conduct water flow surveys and maintain fire hydrants to ensure sufficient water supply is available during emergencies
5. Perform daily and weekly maintenance inspections of fire apparatus and equipment to ensure functionality of assigned apparatus and equipment
6. Investigate fires and explosions and conduct criminal investigations as warranted.
7. Maintain systems, policies and procedures to ensure compliance with State and Federal laws and standards
8. Perform routine maintenance and cleaning of facilities to maximize life and condition of buildings
9. Provide fire, medical, rescue, and hazardous material training to firefighters to ensure that knowledge, skills and abilities remain at the highest possible level
10. Provide safety and risk management training for employees
11. Encourage professional development, life-long learning and advance education
12. Provide continuing medical competence training and encourage advancement from emergency medical technician (EMT) to EMT-Intermediate and Paramedic

Fire

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Respond to building fires effectively	Number of structure fires	57	55	55
Inspect all fire hydrants within the City	Number of hydrants inspected	1,537	1,537	1,537
Inspect 90% of all commercial buildings	Number of fire inspections	376	900	900
Zero structure fire fatalities	Number of structure fire fatalities	3	0	0
Increase the number of cleared arson fires	Number of arson cases cleared	0	5	2
Maintain firefighter effectiveness through training	Average number of training hours per firefighter	260	212	212
Respond to emergency calls within the City in under 6 minutes on average	Average response time to in-city calls	4:23	5:30	5:30

Expenditure Summary Fire Department

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	61.5	60.5	60.5	60.5	-	0%
Personnel	4,732,606	4,897,580	4,651,395	5,030,025	\$ 132,445	\$ 0
Supplies	247,934	238,600	208,604	238,356	(244)	0%
Maintenance	164,169	132,550	151,580	132,700	150	0%
Contractual Services	103,786	123,940	104,219	118,590	(5,350)	-5%
Sundry Charges	95,634	80,200	80,181	105,010	24,810	31%
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 5,344,129	\$ 5,472,870	\$5,195,977	\$ 5,624,681	\$ 151,811	3%

Inspections

Mission:

Inspection Services is dedicated to providing guidance, permitting, regulatory services, inspections, investigations, and enforcement in a wide variety of technical, health, safety and nuisance related fields. Inspection Services oversees the City's application of numerous laws, codes and ordinances. Inspection Services focuses on protecting the public from loss of property or life through mitigation efforts related to property maintenance, fire prevention, electrical, mechanical, plumbing, building and environmental quality.

Description:

The mission of the Inspection Services is accomplished through the employment of professionally trained inspectors and staff. The Environmental Health Manager has oversight responsibility for the functions of the Inspections Services team including budgeting, fund expenditure, and personnel management. The primary functions of the team include the interpretation of laws, codes and ordinances, inspection and field compliance efforts, permitting of construction and development projects, building related record keeping and enforcement actions related to health, safety and quality of life.

Goals:

1. Strive to ensure a safe built environment while simultaneously minimizing bureaucratic barriers to residents and businesses
2. Continue working to improve the relationships between customers and the City
3. Reduce departmental response times while maintaining a high level of compliance
4. Develop, educate and enforce codes, ordinances and laws associated with public health
5. Reduce the number of substandard properties throughout the community

Performance Measures

OBJECTIVE	MEASURE	FY 14 BUDGET	FY 15 ACTUAL	FY 16 PROPOSED
Increase the volume of positive customer contacts	Number of complaint/code investigations	2,492	2,400	2,400
Reduce plan review time	Average time for plan review	5 days	5days	5 days
Increase 1 st inspection compliance %	Percentage of 1 st inspection compliance	98%	98%	98%

Inspections

Expenditure Summary Inspection Services

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	6.0	4.0	4.0	4.0	-	0%
Personnel	301,847	253,025	252,069	262,338	\$ 9,313	\$ 0
Supplies	14,039	16,900	14,443	21,057	4,157	29%
Maintenance	15,793	2,450	692	25,350	22,900	3308%
Contractual Services	25,527	59,520	23,963	55,704	(3,816)	-16%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 357,206	\$ 331,895	\$ 291,168	\$ 364,449	\$ 32,554	11%

Animal Shelter

Mission:

Nacogdoches Animal Services is responsible for encouraging responsible pet ownership, educating the community about regulations and ordinances related to animal welfare and control, providing for welfare and control of stray animals and encouraging the public to embrace efforts to reduce overpopulation of pets.

Description:

The Nacogdoches Animal Control and Adoption Center enforces laws pertaining to all animals within the city limits. The Animal Control division answers calls from the public regarding complaints of loose dogs, wildlife, and livestock. Also, the center investigates animal cruelty and animal bites. The center is a licensed Texas Department of Health Rabies Quarantine Facility (Rabies Control Act of 1981). The center educates local schools with tours and in-class education.

Goals:

1. Continue to improve the quality of services provided
2. Provide timely response to calls and enforcement of city and state laws
3. Continue to promote adoptions and work with animal rescue agencies
4. Continue to offer education programs on responsible pet ownership, rabies and bite prevention for citizens

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Increase the number of adoptions	Number of Adoptions	1,200	1,346	1,500
Minimize the number of animals euthanized	Number of animal euthanized	2,100	3,152	2,100
Decrease number of intakes	Number of Animals Intaked	4,800	4,654	4,600
Increase number of Surgeries	Number of Surgeries	500	558	500
Decrease the response time on calls	Average response time (emergency)	15 min.	15 min.	15 min.
	Average response time (non-emergency)	30 min.	30 min.	30 min.
Provide educational programs related to animal care, adoption and population control	Number of educational programs	2	3	6

Animal Shelter

Expenditure Summary Animal Control

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	7.0	7.0	7.0	7.0	-	0%
Personnel	254,182	285,340	274,002	301,209	\$ 15,869	\$ 0
Supplies	76,535	67,500	54,089	75,865	8,365	15%
Maintenance	17,683	2,100	11,631	8,700	6,600	57%
Contractual Services	123,786	94,300	102,771	39,717	(54,583)	-53%
Sundry Charges	3,634	3,650	3,634	3,650	-	0%
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 475,820	\$ 452,890	\$ 446,127	\$ 429,141	\$ (23,749)	-5%

Public Works Administration

Mission:

Our mission has always been to provide excellent administrative, management, engineering, and informational services for the citizens and staff while empowering the public works team to achieve our goals. Extending superior service to the residents and businesses within the City of Nacogdoches, ensuring that the Public Works Department demonstrates its duties in an administrative and professional capacity. Providing information that will protect the public's health, safety and welfare of the citizens of Nacogdoches.

Description:

Administration is responsible for relaying the proper guidelines and/or information to the public regarding brush collection, sanitation services and recycling. Public Works is also responsible for providing information regarding drainage, street construction and/or repairs, helping to ensure welfare and safety of our citizens. Administration employees strive daily to handle all customer requests, questions and complaints in a timely and satisfactory manner. Accounts Receivable Billing for roll-off container rentals and extra sanitation collections are handled in this department, as well as completing and submitting the required reports to regulatory agencies. Public Works Administration oversees the daily operations and concerns of eight (5) divisions: Administration, Sanitation Collection, Sanitation Disposal, Street Department and Vehicle Maintenance.

Accomplishments FY 2014/15:

- i Issued and completed an average of 400 work orders a month.
- i Continued audit of accounts for accuracy. Found & corrected accounts billed incorrectly.
- i Work-orders continued to be entered in the New World System, allowing for response and completion of request/complaints to be resolved in a timely matter. Also allows for easier verification that work orders have been done.
- i Work closely with other departments to provide the public with accurate information.

Objectives FY 2015/16:

- i Continue striving to provide customers with friendly and efficient service, by continuing the usage of the New World System and software. We will be able to continue ensuring that work orders are completed in a timely matter. Along with the capability to build random report lists.
- i Continue to audit accounts for accuracy.
- i Continue to help improve efficiency of automated collection on commercial and residential routes.
- i Continue to assist other departments in providing the citizens of Nacogdoches with accurate and customer friendly service.

Public Works Administration

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Handle customer service request in a timely manner	Number of service request handled	15,700	15,700	15,850
Audit garbage accounts for accuracy	Number of sanitation accounts audited	8,200	8,200	9,165

Expenditure Summary Public Works Adm.

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	3.0	3.0	3.0	3.0	-	0%
Personnel	219,449	198,600	179,501	192,651	\$ (5,949)	\$ (0)
Supplies	3,102	2,500	2,162	1,600	(900)	-42%
Maintenance	660	500	219	1,000	500	228%
Contractual Services	15,802	19,130	12,892	20,714	1,584	12%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 239,013	\$ 220,730	\$ 194,774	\$ 215,965	\$ (4,765)	-2%

Streets

Mission:

Our mission has always been to put forth every effort to safely maintain and improve our City's pavement infrastructures through regular maintenance, repair and reconstruction throughout the City of Nacogdoches. To accomplish this mission by continuing to improve city streets, parking lots, and aiding in construction and planning of other projects within the city.

Description:

The Street Department currently maintains approximately 125 miles of paved city streets, as well as numerous drainage lines and ditches. The Street Department is also responsible for clearing weeds, limbs, and overgrowth from city right-of ways. Improving the safety and convenience of our city streets is accomplished with street crews by overlaying existing streets, upgrading existing drainage system and maintaining them, to avoid overflow, and by continually improving concrete streets and sidewalks. The Street Department provides, as needed, assistance and manpower to all other departments within the city.

Accomplishments FY 2014/15:

- i Reconstruct oil recycling facility at Landfill and Fire Station #3 on S.W. Stallings Dr.
- i Construct new oil recycling facility at Fire Station #4 located on N.E. Stallings Dr.
- i Completion of resurfacing eight (8) city streets: Alley @ Shawnee, Cedar, Second, Scarlet Oak, Georgia Oak, Wells, S. Colonial and Hickory. Along with Farmer's Market, Trails at City Baseball Park and Airport.
- i Continually maintained all drainage ditches/storm drains, eliminating possible flood issues. Right-of ways were mowed and maintained.
- i Helped maintain the safety of City Events, by placing safety barricades, etc.
- i Provided Street Sweeping of city streets for businesses and residents.

Objectives FY 2015/16:

- i Street repair projects include milling and resurfacing on Rayburn Dr., Hill Ave, Greer, E. Parker and various City Park projects.
- i Continue improving our pavement management objectives to provide safer, convenient travel within our city.
- i Continually maintain all drainage ditches/storm drains, eliminating possible flood issues. Right-of ways to be mowed and maintained.
- i Continue with Right-of-Way Maintenance by removing, trimming overhanging limbs and mowing, thus helping with transit safety.
- i Continue with our "Concrete Maintenance" of sidewalks, streets, etc., as needed.
- i Continue to install street signage that complies with new regulations set by state.
- i Implement work order management system.

Streets

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Monitor drainage ditches and storm drains	Linear feet of drainage ditches monitored	42,000	42,000	42,000
Do overlays on streets	Tons of asphalt used for street repairs	2,000	2,500	2,500
Remove, trim overhanging limbs and mow right-of ways	Linear feet of right-of-way maintained	815,000	815,000	815,000
Remove debris and trash from City streets	Mileage of street swept	960	960	960

Expenditure Summary Street Department

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	14.0	13.0	13.0	13.0	-	0%
Personnel	651,431	631,335	604,582	652,991	\$ 21,656	\$ 0
Supplies	105,595	92,750	74,056	114,700	21,950	30%
Maintenance	233,281	293,300	134,625	153,300	(140,000)	-104%
Contractual Services	100,949	119,975	120,675	122,976	3,001	2%
Sundry Charges	27,894	18,350	18,345	15,525	(2,825)	-15%
Capital Outlay	-	-	-	128,000	128,000	-
TOTAL	\$ 1,119,151	\$ 1,155,710	\$ 952,281	\$ 1,187,492	\$ 31,782	3%

Library

Mission:

To serve as a center for timely and reliable information through the assemblage of books, periodicals, electronic databases, and related educational and recreational materials. The library promotes, through guidance, the stimulation of the communication of ideas, the education of citizens, and the enrichment of personal lives.

Description:

The Public Library is a department of the City of Nacogdoches and an accredited member of the Texas State Library and Archives Commission. The Library serves the residents of the city and area residents by providing books, audio-visual materials, reference services, computer training, Interlibrary Loan service, electronic materials, classes and programs, Texas State Library shared electronic databases and public Internet access.

Goals:

1. Assist the public with adapting to new technology and emerging formats.
2. Increase access to the Internet.
3. Increase collaborations with community organizations to bring a wider variety of programs to the community.
4. Provide job skills information.
5. Increase community awareness about the library.
6. Increase the library's web presence and virtual accessibility.
7. Develop volunteer training to augment library services to the public.
8. Provide continuing education training for library staff.
9. Offer a library collection that meets the educational and recreational needs of library patrons in a variety of formats.

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Increase electronic circulation	Number of eBook & eAudio Book checkouts	3,575	5,688	10,508
Provide staff education and training	Number of training meetings held	N/A	6	12
Participate in publicity events	Number of publicity events staff participates in.	2	8	8
Offer technology classes to the public	Number of technology classes offered	77	55	70

Library

Expenditure Summary Library

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	7.5	7.5	7.5	7.5	-	0%
Personnel	324,045	335,880	325,879	350,027	\$ 14,147	\$ 0
Supplies	67,308	69,899	66,668	78,026	8,127	12%
Maintenance	5,363	9,304	8,123	8,883	(421)	-5%
Contractual Services	81,108	88,485	76,774	95,628	7,143	9%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 477,825	\$ 503,568	\$ 477,445	\$ 532,564	\$ 28,996	6%

Historic Sites

Mission:

It is the mission of the Historic Sites Department of the City of Nacogdoches to foster, preserve and promote local history through the administration of the Sterne-Hoya House Museum and Library, the Durst-Taylor Historic House and Gardens, the Nacogdoches Railroad Depot and the Zion Hill Baptist Church. In cooperation with the community, the Historic Sites Department protects, preserves, collects, interprets and exhibits the stories, artifacts, photographs and material culture resources associated with these sites.

Description:

Historic Sites is a City department that encompasses four sites, the Sterne-Hoya House Museum and Library, the Durst-Taylor House, the Nacogdoches Railroad Depot and Zion Hill Baptist Church. The Sterne-Hoya House Museum and Library provides guided tours and a Texana reference library. The Durst-Taylor Historic House and gardens depicts life in East Texas from 1840 – 1860 through a renovated house museum, blacksmith shop, smokehouse and historic gardens. The Nacogdoches Railroad Depot is open for guided tours and administered by the Center for Regional Heritage Research. In November 2008 the Zion Hill Baptist Church became a new historic site which the City will continue restoring.

Goals:

1. Increase annual visitors served
2. Increase number of organized tours
3. Catalogue artifacts and photographs
4. Create on-site and off-site exhibitions
5. Recruit and train volunteers and interns
6. Plan and host new events aimed at attracting local children
7. Increase community involvement in the historic Railroad Depot

Historic Sites

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Advertise hours and location of facilities at City events and meetings	Number of visitors at historic sites	6,225	6,300	6,450
Coordinate with local schools and curriculum coordinators to bring more school tours to the museums	Number of school tours	17	37	37
Use interns and volunteers to catalog artifacts and enter into database	Number of artifacts, documents and photographs in database	151	30	30
Increase communication with schools, organizations, universities, and other entities that have a need for historic exhibits	Number of on-site and off-site exhibitions	10	12	14
Coordinate with SFA archeology department and schools for kid events	Number of children attending events	390	225	300
Promote visitation to Railroad Depot	Site visits and tour inquiries	1,195	1,068	1,100

Expenditure Summary Historic Sites

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	2.5	2.5	2.5	2.5	-	0%
Personnel	72,325	73,820	72,183	83,916	\$ 10,096	\$ 0
Supplies	7,335	8,500	5,066	9,445	945	19%
Maintenance	6,970	4,500	10,259	4,500	-	0%
Contractual Services	25,049	27,665	23,971	28,335	670	3%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 111,680	\$ 114,485	\$ 111,479	\$ 126,196	\$ 11,711	11%

Parks, Recreation & Cemetery

Mission:

To provide a broad range of recreational activities while maintaining the grounds and facilities of city parks and cemeteries, to afford satisfying and secure locations for recreational activities and clean, well kept lawns in the cemeteries for solemn services.

Description:

The Recreation Department is responsible for the overall development and administration of recreational facilities and activities. The Parks Department is responsible for the overall development, maintenance and quality of park and recreational facilities. The Cemetery Department is responsible for the overall maintenance and administration of five (5) city cemeteries.

Goals:

Recreation

1. Increase community involvement
2. Increase program participation
3. Increase revenue

Parks

1. Increase outdoor recreational opportunities

Cemetery

1. Increase cemetery space sales

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Increase recreational class participation	Number of recreational class participants	5,900	6,000	6,500
Increase the number of athletic leagues and participation	Number of participants	2,700	3,000	3,500
Increase trail development	Number of trail miles	5	6	7
Increase facility usage	Number of facility rentals	580	600	650

Parks & Recreation

Expenditure Summary Parks

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	13.5	13.5	13.5	13.5	-	0%
Personnel	522,245	556,375	517,403	574,628	\$ 18,253	\$ 0
Supplies	53,277	62,150	53,040	61,750	(400)	-1%
Maintenance	65,841	55,950	62,783	63,500	7,550	12%
Contractual Services	151,870	159,935	150,587	210,790	50,855	34%
Sundry Charges	12,007	21,955	24,312	36,325	14,370	59%
Capital Outlay	7,919	-	-	-	-	-
TOTAL	\$ 813,159	\$ 856,365	\$ 808,125	\$ 946,993	\$ 90,628	11%

Expenditure Summary Recreation

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	5.5	5.5	5.5	5.5	-	0%
Personnel	243,970	264,000	252,252	274,976	\$ 10,976	\$ 0
Supplies	35,321	49,615	39,086	54,320	4,705	12%
Maintenance	17,448	42,265	30,814	43,200	935	3%
Contractual Services	175,858	244,555	164,487	236,748	(7,807)	-5%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 472,597	\$ 600,435	\$ 486,638	\$ 609,244	\$ 8,809	2%

Cemetery

Expenditure Summary Cemetery

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	7.5	7.5	7.5	7.0	(0.5)	-7%
Personnel	298,509	271,820	242,350	275,047	\$ 3,227	\$ 0
Supplies	20,481	20,900	6,780	19,100	(1,800)	-27%
Maintenance	9,457	8,235	9,469	8,235	-	0%
Contractual Services	8,534	10,145	12,541	10,145	-	0%
Sundry Charges	6,614	9,660	9,955	19,800	10,140	102%
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 343,595	\$ 320,760	\$ 281,094	\$ 332,327	\$ 11,567	4%

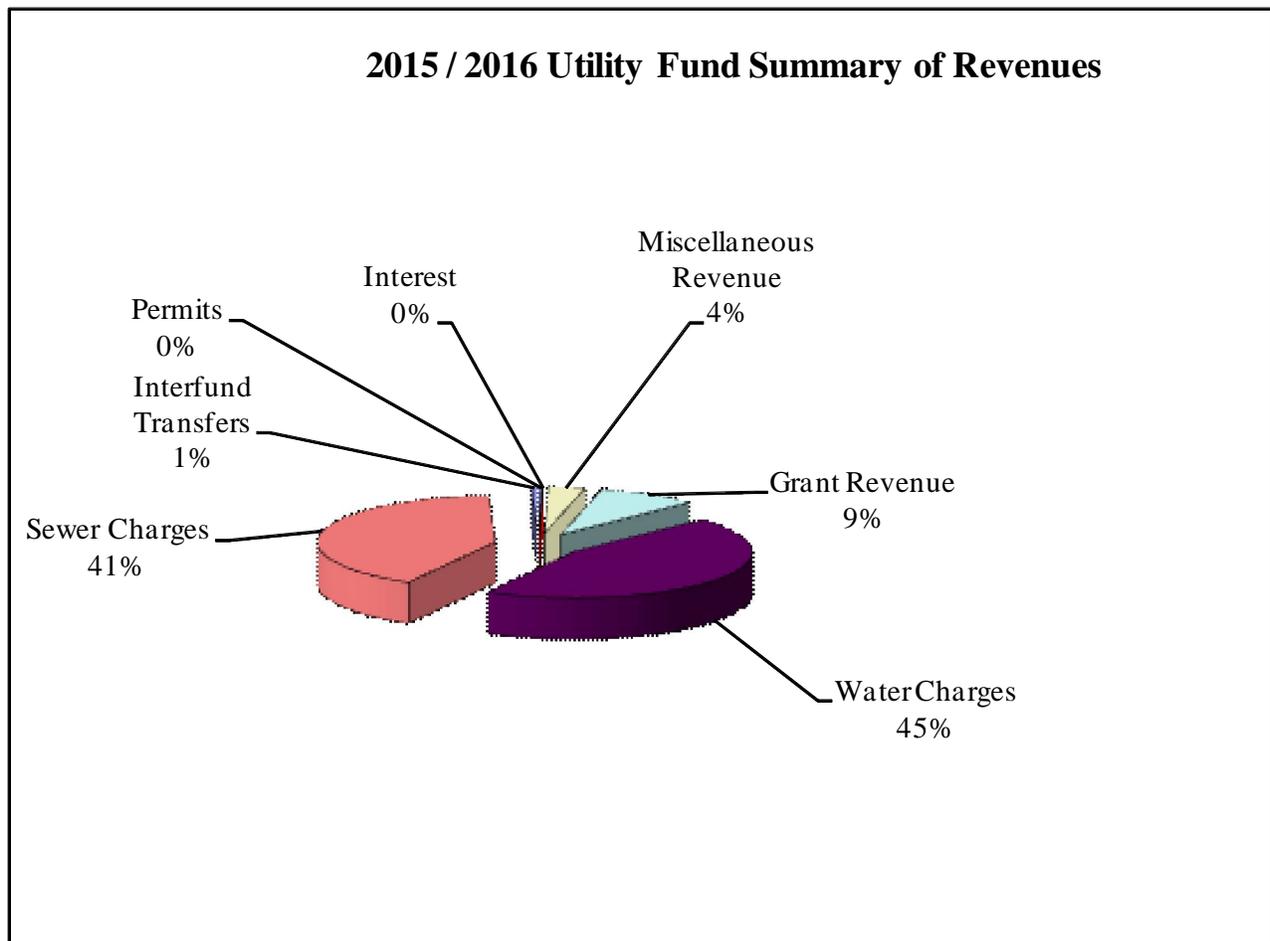
Utility Fund

Nacogdoches
the oldest town in Texas



Utility Fund Revenues

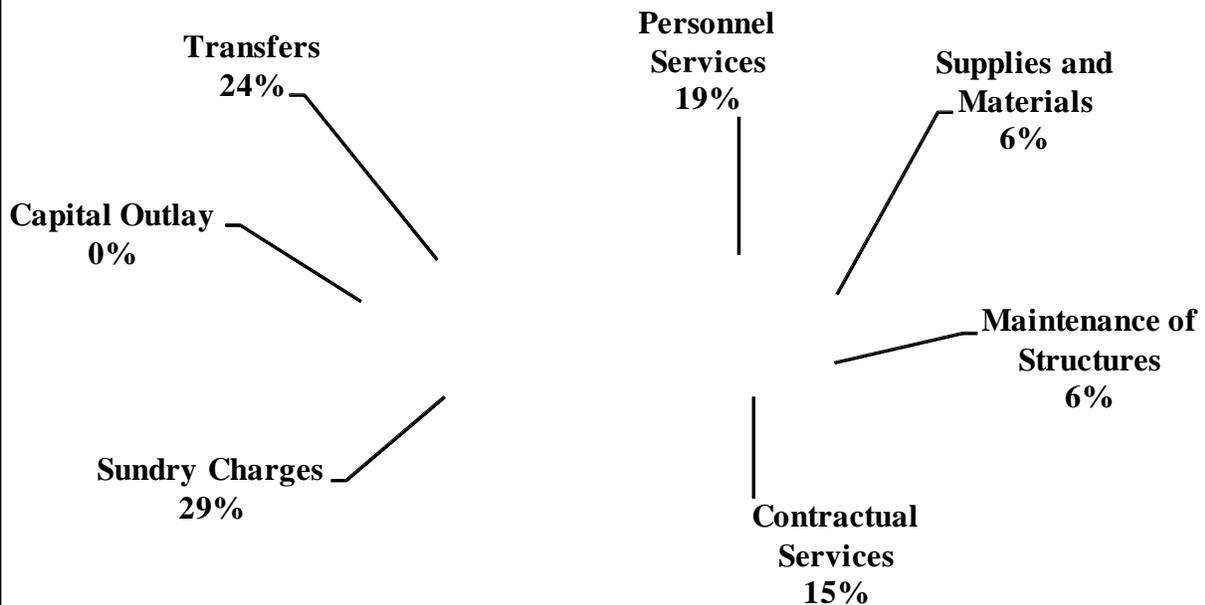
	Actual Balance 2013 / 2014	Adopted Budget 2014 / 2015	Actual Balance 2014 / 2015	Adopted Budget 2015 / 2016
Permits	\$ 46,625	\$ 45,000	\$ 45,000	\$ 45,000
Interest	\$ 70,587	\$ 66,000	\$ 66,000	\$ 24,000
Miscellaneous Revenue	\$ 698,197	\$ 692,500	\$ 692,500	\$ 670,000
Grant Revenue	\$ 259,203	\$ 1,993,000	\$ 1,993,000	\$ 1,835,335
Water Charges	\$ 7,568,671	\$ 8,300,000	\$ 8,300,000	\$ 9,100,000
Sewer Charges	\$ 7,899,623	\$ 8,000,000	\$ 8,000,000	\$ 8,300,000
Interfund Transfers	\$ -	\$ -	\$ -	\$ 120,000
Total Operating Revenues	\$ 16,542,907	\$ 19,096,500	\$ 19,096,500	\$ 20,094,335



Utility Fund Expenses by Class

	Actual Balance 2013 / 2014	Adopted Budget 2014 / 2015	Actual Balance 2014 / 2015	Adopted Budget 2015 / 2016
Personnel Services	\$ 2,535,910	\$ 2,703,925	\$ 2,703,925	\$ 2,715,757
Supplies and Materials	\$ 866,489	\$ 831,910	\$ 831,910	\$ 873,150
Maintenance of Structure	\$ 670,120	\$ 656,036	\$ 656,036	\$ 819,436
Contractual Services	\$ 1,935,596	\$ 2,002,195	\$ 2,002,195	\$ 2,137,653
Sundry Charges	\$ 4,903,029	\$ 5,019,195	\$ 5,019,195	\$ 4,112,956
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 3,552,034	\$ 3,652,956	\$ 3,652,956	\$ 3,365,811
Total	\$ 14,463,178	\$ 14,866,217	\$ 14,866,217	\$ 14,024,763

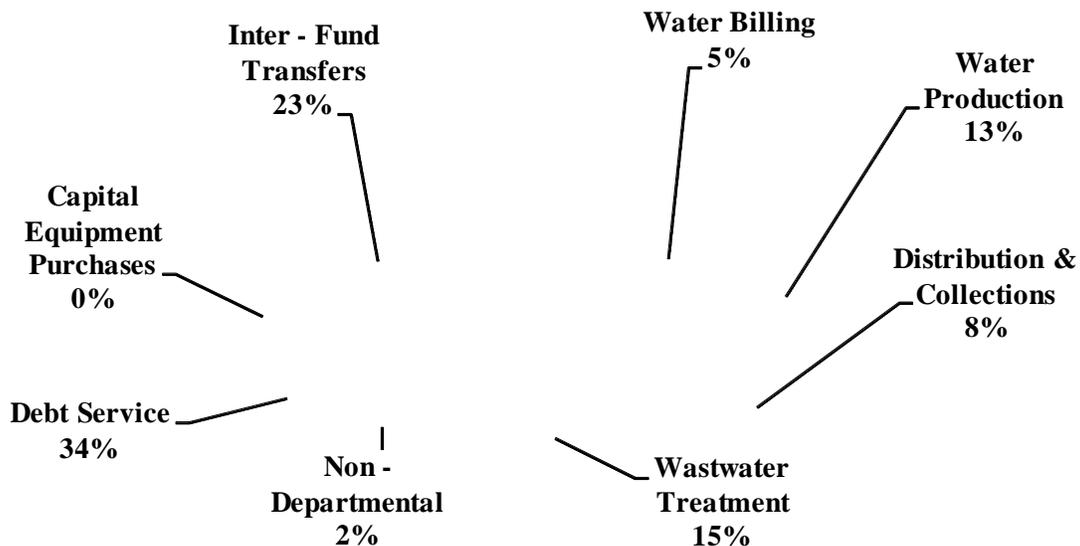
2015 /2016 Utility Fund Expenditures by Classification



Utility Fund Expenses by Department

	Actual Balance 2013 / 2014	Adopted Budget 2014 / 2015	Actual Balance 2014 / 2015	Adopted Budget 2015 / 2016
Water Billing	\$ 758,539	\$ 769,965	\$ 769,965	\$ 884,535
Water Production	\$ 1,688,510	\$ 1,805,790	\$ 1,805,790	\$ 1,937,371
Distribution & Collections	\$ 1,078,353	\$ 1,198,435	\$ 1,198,435	\$ 1,225,164
Wastwater Treatment	\$ 2,196,229	\$ 2,151,200	\$ 2,151,200	\$ 2,223,378
Non - Departmental	\$ 399,939	\$ 300,836	\$ 300,836	\$ 302,208
Debt Service	\$ 4,789,573	\$ 4,987,035	\$ 4,987,035	\$ 4,086,296
Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -
Total Operating Expenses	\$ 10,911,144	\$ 11,213,261	\$ 11,213,261	\$ 10,658,952
Inter - Fund Transfers	\$ 3,552,034	\$ 3,652,956	\$ 3,652,956	\$ 3,365,811
Total Expenses	\$ 14,463,178	\$ 14,866,217	\$ 14,866,217	\$ 14,024,763

2015 / 2016 Utility Fund Summary of Expenses



Utility Fund Capital Equipment

Department	Description	Depreciation Fund	Unrestricted Reserves
Customer Service	Year 2 of 5 - Flexnet System Upgrade	\$ 52,200	
Water Production	Repair Camera System	\$ 18,600	
	Upgrade Software System	\$ 15,000	
Wastewater Treatment	Replace Crane for Unit 611	\$ 36,000	
	Replacement of 14yd Dump Truck for Belt Press Operations	\$ 120,000	
	Utility Vehicle to Replace Golf Cart	\$ 12,500	
	Replace Oil Bath Chain Drives Around Orbal Unit	\$ 40,000	
	Self Contained Water System for SO2 and Cl2	\$ 50,000	
	Replace SO2 and Cl2 Vacuum Regulators for One Ton Cylinders	\$ 8,000	
Total Capital		\$ 352,300	\$ -

Customer Service

Mission:

The primary mission of Customer Service is to bill for utility services provided to the customers of the City of Nacogdoches, to collect funds from these billings, and to provide customer support for City of Nacogdoches utility customers.

Description

The Customer Service Department performs two functions: customer service and meter service. The customer service function is responsible for the billing of city provided utility services, the collection and accounting of funds from the billings, and providing customer support for city utility customers. The meter service function is responsible for providing accurate meter readings for utility billings, the installation of new utility meters, the maintenance of existing meters, and the connection and disconnection of utility service.

Goals:

1. Reorganize department to utilize daily meter information received from new automated reading system to proactively provide better customer service.
2. Install a payment kiosk in the current drive thru to provide enhanced customer service by offering 24/7 payment processing.
3. Evaluate the possibility of implementing an automated check conversion system to reduce the number of insufficient checks received

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Reduce incidences of insufficient checks received	No. of insufficient checks per year	97	125	100
Reduce amount of uncollectible debt	Amount of bad debt write-offs	\$157,584	\$150,000	\$150,000

Customer Service

Expenditure Summary Customer Service

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	9.5	9.0	9.0	9.0	-	0%
Personnel	480,156	491,555	492,364	513,523	\$ 21,968	\$ 0
Supplies	101,254	105,910	94,535	102,950	(2,960)	-3%
Maintenance	37,042	30,540	128,371	113,940	83,400	65%
Contractual Services	124,983	126,710	137,764	138,872	12,162	9%
Sundry Charges	15,103	15,250	113,043	15,250	-	0%
Capital Outlay	-	165,300	69,643	52,200	(113,100)	-162%
TOTAL	\$ 758,539	\$ 935,265	\$1,035,721	\$ 936,735	\$ 1,470	0%

Water Production

Mission:

To provide the citizens of the City of Nacogdoches the highest quality of an uninterrupted water supply in a safe, secure and economical manner both now and in the future.

Description:

The Water Production Department is responsible for the operation and maintenance of a safe water supply for the City of Nacogdoches, and is responsible for providing superior quality drinking water to a population of over 40,000 people, operating and maintaining five (5) pump stations, eleven (11) storage facilities, eight (8) wells and a 25 million gallon per day surface water treatment plant. The Water Production Department continues to provide "Superior Quality Water" to the citizens by obtaining and upgrading operator certification required by the Texas Commission on Environment Quality (TCEQ) and meeting Texas water quality standards. The sale of water from this department is responsible for a large portion of the city's revenue. The staff includes a head plant operator and nine (9) plant operators running a 24 hour day shift utilizing limited personnel cross-trained in water and wastewater operations.

Goals:

1. Produce quality water for the community
2. Maintain all sites, grounds and equipment
3. Provide uninterrupted water supply for the community
4. Comply with TCEQ regulations

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
High standard of acceptance rate on positive bacteriological samples	Number of positive coli form bacteriological samples	0	0	0
Conduct daily water testing to ensure water quality meets or exceeds TCEQ requirements	Number of daily water test conducted	29,200	29,200	29,200
Resolve all water quality complaints	Number of water complaints resolved	19	10	10
Flush dead-end water mains	Million gallons flushed	11	11	11
Conduct monthly bacteriological sampling on water distribution system	Number of bacteriological samples taken	466	360	360
Treat drinking water to meet or exceed TCEQ regulations	Billion gallons of water treated	2.6	3	3

Water Production

Expenditure Summary Water Production

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	11.0	8.0	8.0	8.0	-	0%
Personnel	502,092	508,260	465,445	507,056	\$ (1,204)	\$ (0)
Supplies	370,281	395,500	348,977	390,500	(5,000)	-1%
Maintenance	121,569	145,250	114,997	145,250	-	0%
Contractual Services	694,568	756,780	554,683	894,565	137,785	25%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	20,000	6,935	33,600	13,600	196%
TOTAL	\$ 1,688,510	\$ 1,825,790	\$1,491,038	\$ 1,970,971	\$ 145,181	10%

Distribution & Collection

Mission:

To provide the highest quality customer service in drinking water distribution and wastewater collection system maintenance and keep any disruption in services to a minimum.

Description:

The Distribution & Collection Department is responsible for maintaining the City's 320 miles of water mains; 425 miles of sanitary sewer mains; repairing leaking and broken lines; manholes; fire hydrants; valves; keeping services in good working order; installing new services; minor main extensions; locating for contractors and utility companies and the public; maintaining a warehouse for pipe and parts; maintaining the distribution and collection maps; and keeping field notes and measurements for future line locates and maintenance. This department also maintains the city's well and pump station grounds between jobs and work orders. Occasionally this department works with other departments helping them with their problems and/or needs.

Goals:

1. Provide excellent customer service
2. Provide excellent water distribution system for fire protection
3. Minimize sewer blockages
4. Minimize interruptions in water and sewer services

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Respond and resolve sewer blockage complaints timely	Number of sewer blockages cleared	142	150	150
Install new customer water taps timely	Number of new water taps made	30	50	50
Maintain fire hydrants	Number of fire hydrants repaired or replaced	22	60	60
Install new customer sewer taps timely	Number of new sewer taps	17	12	20
Conduct preventative maintenance measures on wastewater collection system	Number of miles of sewer mains televised	29	20	20
Maintain water distribution mains	Number of water leaks repaired	70	100	100
Maintain sewer collection system mains	Number of sewer leaks repaired	53	100	100

Distribution & Collection

Expenditure Summary Distribution & Collection

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	13.0	13.0	13.0	13.0	-	0%
Personnel	627,536	705,100	667,115	736,241	\$ 31,141	\$ 0
Supplies	63,380	72,800	52,096	67,800	(5,000)	-10%
Maintenance	167,296	179,500	177,397	179,500	-	0%
Contractual Services	218,891	241,035	160,435	241,623	588	0%
Sundry Charges	1,250	-	-	-	-	-
Capital Outlay	-	264,000	247,318	-	(264,000)	-107%
TOTAL	\$ 1,078,353	\$ 1,462,435	\$1,304,361	\$ 1,225,164	\$ (237,271)	-18%

Wastewater Treatment

Mission:

To observe and maintain the highest ethical standards to protect public health and waters of the State of Texas in the treatment of wastewater discharges that meet or exceed state and federal standards.

Description:

The Wastewater Treatment Plant has several functions: the plant receives domestic and industrial wastewater and treats it by reducing and removing organic material, and disinfects the effluent flow and returns the water to the environment. The Texas Commission on Environment Quality (TCEQ) regulates the plant. The Pretreatment Coordinator issues control documents to industries and monitors the compliance level of the local industries testing out regulation. Wastewater Treatment is also responsible for the operation and maintenance of eleven (11) lift stations.

Goals:

1. Maintain outstanding compliance performance
2. Keep all sites (grounds and equipment) maintained
3. Conduct daily testing as required by the TCEQ
4. Maintain lift stations
5. Collect and run analysis on industries effluent wastewater
6. Continue to issue violation notices on industries and collect surcharge fees

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY15 BUDGET	FY 16 PROPOSED
Meet TCEQ permit requirements	Number of permit parameter exceeded	0	0	0
Conduct influent and effluent tests	Number of laboratory test	40,150	40,150	40,150
Maintain lift stations	Number of lift stations maintained	12	12	12
Treat domestic and industrial waste to meet or exceed TCEQ and EPA requirements	Billion gallons of domestic and industrial waste treated	1.60	2.1	2.0

Wastewater Treatment

Expenditure Summary Wastewater Treatment

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	17.0	17.0	17.0	16.0	(1.0)	-6%
Personnel	926,125	999,010	891,915	958,937	\$ (40,073)	\$ (0)
Supplies	320,181	246,700	299,286	299,400	52,700	18%
Maintenance	303,925	278,100	365,656	358,100	80,000	22%
Contractual Services	645,997	627,390	567,298	606,941	(20,449)	-4%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	45,000	-	266,500	221,500	-
TOTAL	\$ 2,196,229	\$ 2,196,200	\$2,124,154	\$ 2,489,878	\$ 293,678	14%

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Nacogdoches
the oldest town in Texas



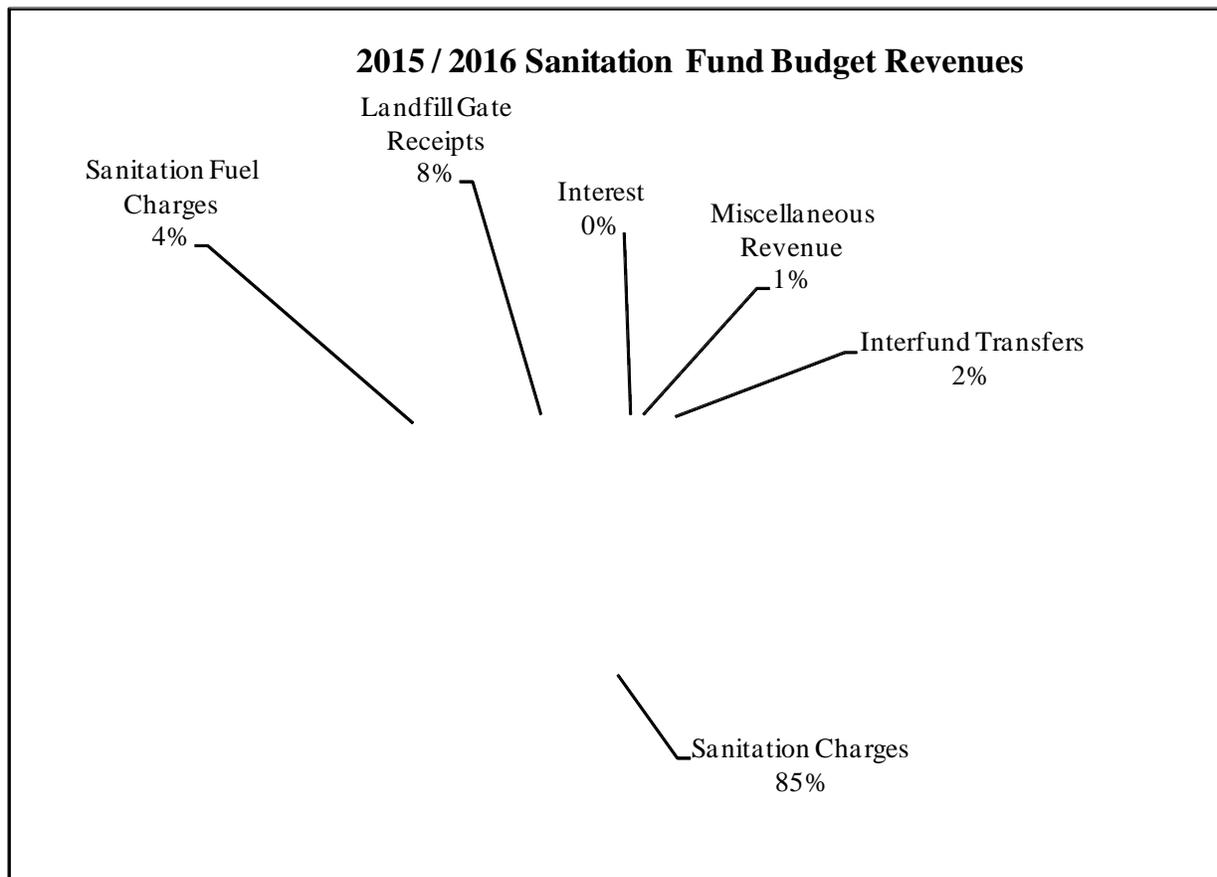
Sanitation Fund

Nacogdoches
the oldest town in Texas



Sanitation Fund Revenues

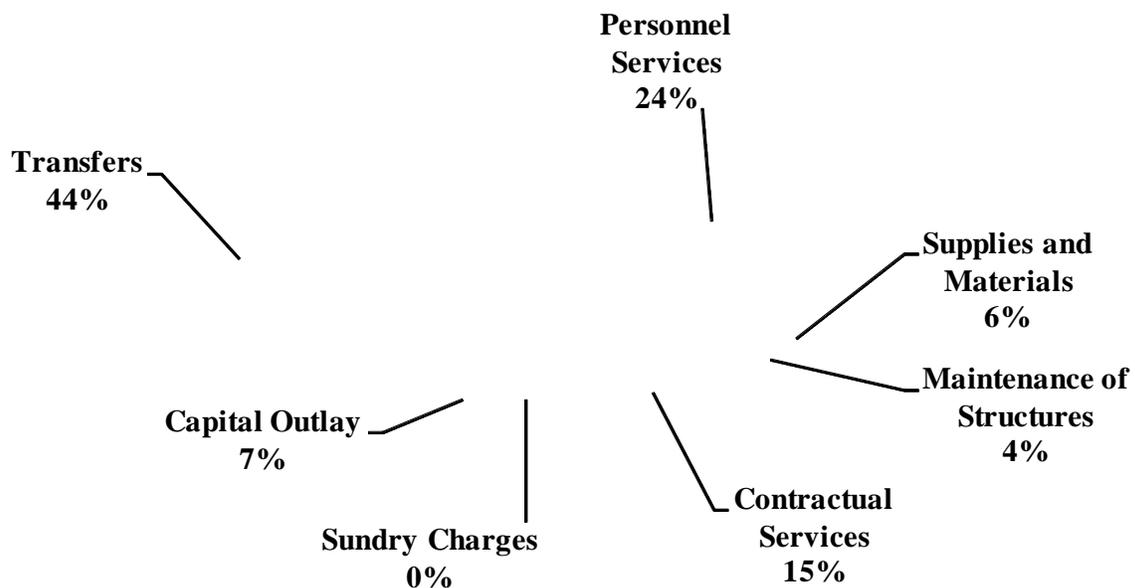
	Actual Balance	Adopted Budget	Actual Balance	Adopted Budget
	2013 / 2014	2014 / 2015	2014 / 2015	2015 / 2016
Sanitation Charges	\$ 4,632,619	\$ 4,750,000	\$ 4,750,000	\$ 4,950,000
Sanitation Fuel Charges	\$ 500,276	\$ 320,000	\$ 320,000	\$ 240,000
Landfill Gate Receipts	\$ 304,354	\$ 550,000	\$ 550,000	\$ 450,000
Interest	\$ 21,182	\$ 20,000	\$ 20,000	\$ 7,500
Miscellaneous Revenue	\$ 49,222	\$ 50,000	\$ 50,000	\$ 55,000
Interfund Transfers	\$ -	\$ -	\$ -	\$ 120,000
Total Operating Revenues	\$ 5,507,653	\$ 5,690,000	\$ 5,690,000	\$ 5,822,500



Sanitation Fund Expenses by Class

	Actual Balance 2013 / 2014	Adopted Budget 2014 / 2015	Adopted Budget 2014 / 2015	Adopted Budget 2015 / 2016
Personnel Services	\$ 1,072,058	\$ 1,066,741	\$ 1,066,741	\$ 1,105,075
Supplies and Materials	\$ 301,912	\$ 325,450	\$ 325,450	\$ 284,500
Maintenance of Structures	\$ 356,826	\$ 210,946	\$ 210,946	\$ 187,196
Contractual Services	\$ 488,759	\$ 666,085	\$ 666,085	\$ 686,794
Sundry Charges	\$ 67,379	\$ 6,000	\$ 6,000	\$ -
Capital Outlay	\$ -	\$ 925,000	\$ 925,000	\$ 325,000
Transfers	\$ 1,900,211	\$ 2,044,486	\$ 2,044,486	\$ 1,981,764
Total	\$ 4,187,144	\$ 5,244,708	\$ 5,244,708	\$ 4,570,329

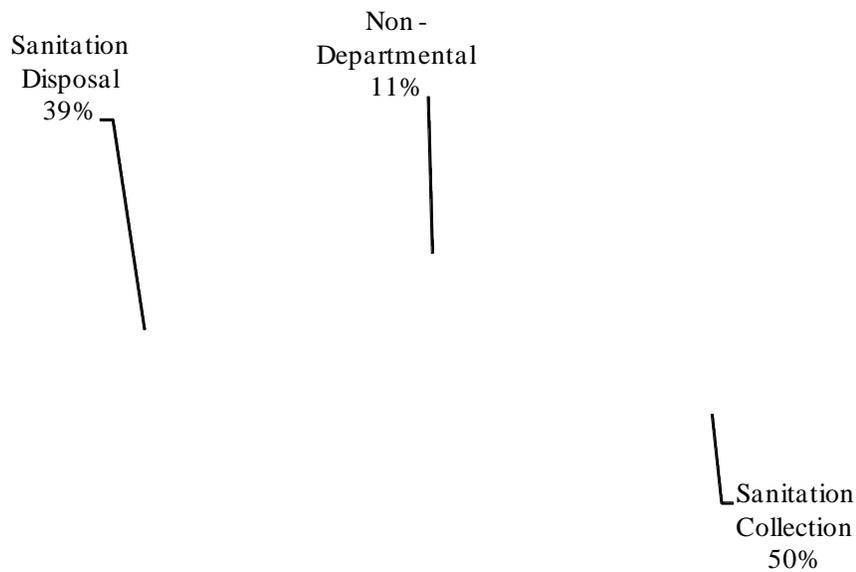
2015 / 2016 Sanitation Fund Expenses by Classification



Sanitation Fund Expenses by Department

	Actual Balance		Adopted Budget	
	2013 / 2014	2014 / 2015	2014 / 2015	2015 / 2016
Sanitation Collection	\$ 1,133,317	\$ 1,126,670	\$ 1,126,670	\$ 1,131,280
Sanitation Disposal	\$ 803,604	\$ 894,951	\$ 894,951	\$ 872,337
Non - Departmental	\$ 350,013	\$ 253,601	\$ 253,601	\$ 259,948
Debt Service	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 925,000	\$ 925,000	\$ 325,000
Total Operating Expenses	\$ 2,286,934	\$ 3,200,222	\$ 3,200,222	\$ 2,588,565
Inter - Fund Transfers	\$ 1,900,211	\$ 2,044,486	\$ 2,044,486	\$ 1,981,764
Total Expenses	\$ 4,187,144	\$ 5,244,708	\$ 5,244,708	\$ 4,570,329

2015 / 2016 Sanitation Fund Summary of Expenses



Sanitation Fund Capital Equipment

Department	Description	Operational Revenues	Unrestricted Reserves	Depreciation Fund	Landfill Depreciation
Sanitation Collection	(2) Commercial Front Load Trucks w/Carrado Attachment			\$ 620,000	
	Dumpsters & Carts			\$ 75,000	
Sanitation Disposal	Replacement Truck for Unit #338			\$ 45,000	
	Alternate Daily Cover Machine			\$ 75,000	
	Cat 963K Track Loader			\$ 340,000	
	Recycling Bailer			\$ 60,000	
	Landfill Expansion	\$ 250,000			
	Landfill Methane Capture System	\$ 75,000			\$ -
Total Capital		\$ 325,000	\$ -	\$ 1,215,000	\$ -

Sanitation Collection

Mission:

Our mission has always been to provide superior service to the residents and businesses within the City of Nacogdoches. Promoting health, safety, and aesthetics for the City through the provision of Solid Waste collection and disposal services. While continually monitoring our automated collection efforts, we strive to provide customer friendly collection of residential, commercial and industrial waste. To have a crew continually picking up brush that is generated within the city, helping to keep our city clean.

Description:

The Sanitation Collection Department runs three (3) side load trucks that collect residential garbage four (4) days each week. One (1) brush truck operates four (4) days a week collecting for residential brush. As well as one yard waste truck collecting leaves, grass clipping and small limbs. On the fifth (5th) day the side load trucks collect commercial carts and perform maintenance on the trucks. Sanitation collection runs three (3) commercial trucks that pick-up businesses six (6) days a week.

Accomplishments FY 2014/15:

- i Serviced 8,238 Residential Accounts, weekly.
- i Serviced 1,144 Commercial and Industrial Accounts, most with multiple pickups made each week.
- i Continue usage of the recycle drop off site(s) at Recreation Center/Library and City Landfill.
- i Purchased a 2015 Mack Front Load LEU613 at a cost of \$322,600.

Objectives FY 2015/16:

- i Continue striving to provide customer friendly and efficient service and collections.
- i Continue to provide brush collection to residential customers and diverting from landfill.
- i Continue to monitor recycle program and lower operational costs.
- i Continue to improve efficiency of automation collection on commercial and residential routes.
- i Investigate and implement new daily route option and route tracking system.
- i Implement work order management system.

Sanitation Collection

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Preventative Maintenance	Preventative Maintenance Performed on vehicles	13	13	13
Reduce cubic yards of brush diverted from landfill	Cubic yards of brush collected diverted at landfill	18,000	0	0
Increase volume of recyclables	Tons collected	500	0	117.21

Expenditure Summary Sanitation Collection

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	14.0	14.0	14.0	14.0	-	0%
Personnel	794,624	785,490	792,564	811,938	\$ 26,448	\$ 0
Supplies	189,700	211,600	141,796	190,900	(20,700)	-15%
Maintenance	127,891	102,350	159,794	102,350	-	0%
Contractual Services	21,101	27,230	1,084	26,092	(1,138)	-105%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	625,000	65,921	695,000	70,000	106%
TOTAL	\$ 1,133,317	\$ 1,751,670	\$1,161,159	\$ 1,826,280	\$ 74,610	6%

Sanitation Disposal

Mission:

Our Mission is to continue to operate the City of Nacogdoches' Type 1 Landfill, in accordance with the rules and regulations provided by the Texas Commission on Environmental Quality and the Environmental Protection Agency.

Description:

The Sanitation Disposal Department operates the City Landfill, which is responsible for the acceptance and disposal of municipal and industrial solid wastes from within the City of Nacogdoches and Nacogdoches County. The Sanitation Disposal Department ensures that the landfill is maintained in a manner that complies with all standards and regulations set forth by the TCEQ and EPA.

Accomplishments FY 2014/15:

- i Set forth New Site Operating Plan @ Landfill, continuing operations in compliance with guidelines and regulations of TCEQ and EPA.
- i Work with SCS Engineers to insure Landfill Compliance with TCEQ Regulations.
- i Permit Modification completed and approved for the "Revision of the Groundwater Monitoring System".
- i Completed & TCEQ approved Landfill Reconfiguration on Waste Disposal.
- i Completed phase I & II of Block "O".
- i Purchased approximately 3 acres of property on Southwest corner of Landfill.
Purchased a 623 Cat Scraper at a cost of \$723,000.

Objectives FY 2015/16:

- i Work with SCS Engineers to insure Landfill Compliance with TCEQ Regulations.
- i Continue investigating expansion options expansion of Landfill.
- i Prepare for closure plans to Block "P"
- i Complete TCEQ permit modification for alternate Liner material. Investigate alternate daily cover options.

Performance Measures

OBJECTIVE	MEASURE	FY 13 ACTUAL	FY 14 BUDGET	FY 15 PROPOSED
File monitoring reports timely	Percentage of monitoring reports filed within time frames required	100%	100%	100%
Monitor landfill gas wells regularly	Number of landfill gas wells monitored	15	15	15
Monitor landfill ground water wells regularly	Number of landfill ground water wells monitored	13	13	13

Sanitation Disposal

Expenditure Summary Sanitation Disposal

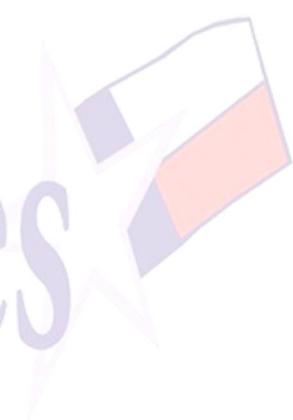
Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	5.5	5.5	5.5	6.0	0.5	9%
Personnel	277,434	281,251	255,862	293,137	\$ 11,886	\$ 0
Supplies	110,211	110,400	69,074	88,650	(21,750)	-31%
Maintenance	189,215	85,950	34,832	62,200	(23,750)	-68%
Contractual Services	226,743	417,350	333,534	428,350	11,000	3%
Sundry Charges	-	-	-	-	-	-
Capital Outlay	-	1,060,000	138,245	845,000	(215,000)	-156%
TOTAL	\$ 803,604	\$ 1,954,951	\$ 831,548	\$ 1,717,337	\$ (237,614)	-29%

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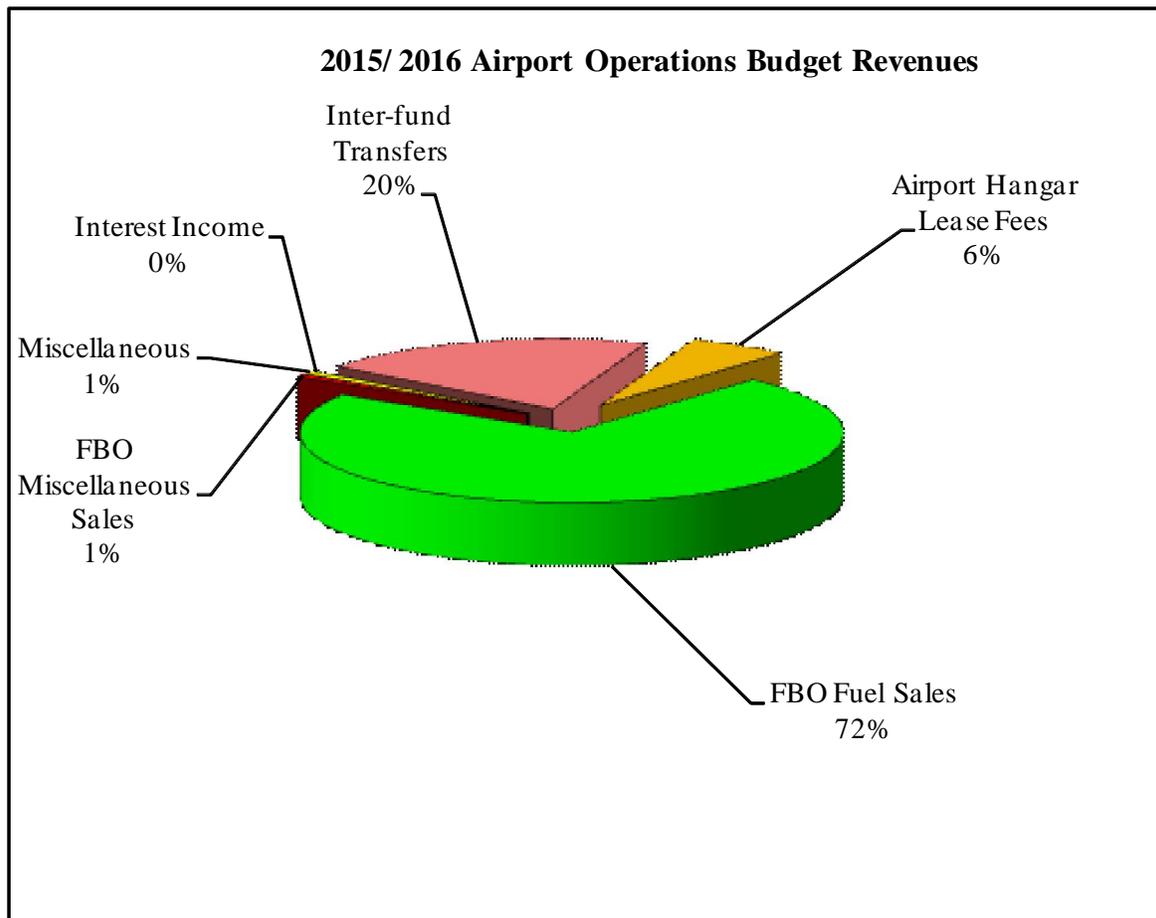
Airport FBO Fund

Nacogdoches
the oldest town in Texas



Airport FBO Fund Revenues

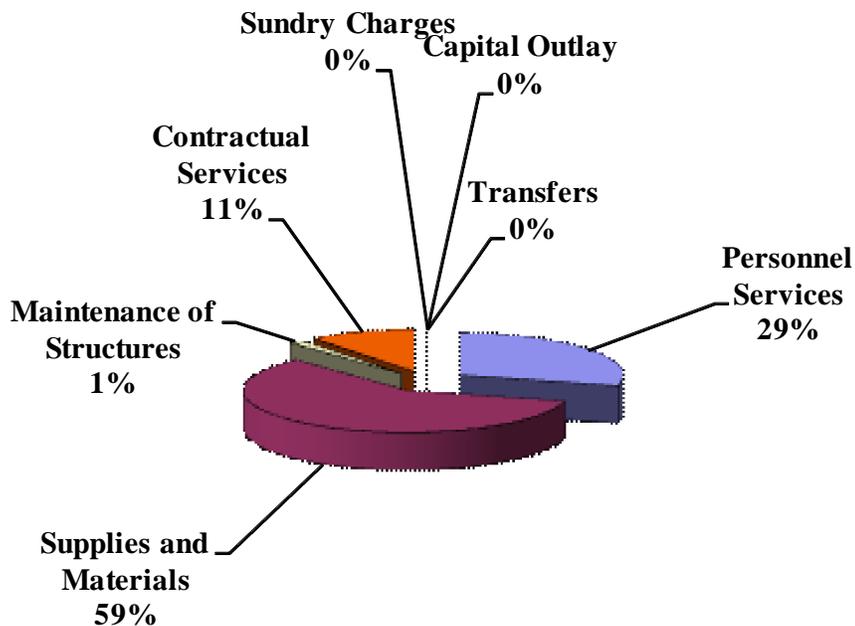
	Actual Balance 2013 / 2014	Adopted Budget 2014 / 2015	Actual Balance 2014 / 2015	Adopted Budget 2015 / 2016
Airport Hangar Lease Fees	\$ 28,992	\$ 30,000	\$ 30,000	\$ 30,000
FBO Fuel Sales	\$ 385,371	\$ 361,200	\$ 361,200	\$ 360,000
FBO Miscellaneous Sales	\$ 3,681	\$ 4,000	\$ 4,000	\$ 3,000
Miscellaneous	\$ 2,914	\$ 450	\$ 450	\$ 4,050
Interest Income	\$ 169	\$ 250	\$ 250	\$ 150
Inter-fund Transfers	\$ 81,530	\$ 105,000	\$ 105,000	\$ 100,000
Total Operating Revenues	\$ 502,656	\$ 500,900	\$ 500,900	\$ 497,200



Airport FBO Fund Expenses by Class

	Actual Balance 2013 / 2014	Adopted Budget 2014 / 2015	Actual Balance 2014 / 2015	Adopted Budget 2015 / 2016
Personnel Services	\$ 159,516	\$ 138,400	\$ 138,400	\$ 145,334
Supplies and Materials	\$ 315,887	\$ 300,550	\$ 300,550	\$ 293,650
Maintenance of Structures	\$ 6,277	\$ 6,800	\$ 6,800	\$ 6,800
Contractual Services	\$ 45,524	\$ 43,680	\$ 43,680	\$ 52,860
Sundry Charges	\$ (700)	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 526,505	\$ 489,430	\$ 489,430	\$ 498,644

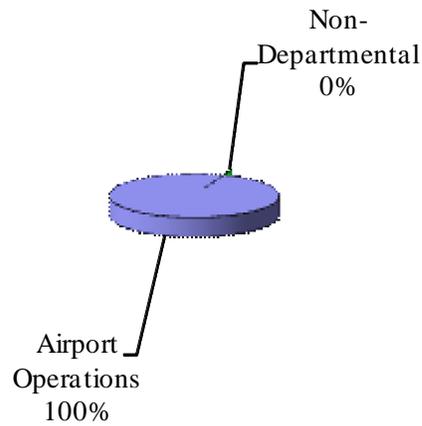
2015 / 2016 Airport Operations Expenditures by Classification



Airport FBO Fund Expenses by Department

	Actual Balance 2013 / 2014	Adopted Budget 2014 / 2015	Actual Balance 2014 / 2015	Adopted Budget 2015 / 2016
Airport Operations	\$ 526,505	\$ 489,430	\$ 489,430	\$ 498,644
Non-Departmental	\$ -	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 526,505	\$ 489,430	\$ 489,430	\$ 498,644

2015 / 2016 Airport Operations Summary of Expenditures



Airport FBO Operations

Mission:

To serve current and future commercial, corporate and general aviation needs of the East Texas area through the planning, operating and maintaining of a safe and economical aviation facility.

Description:

The A.L. Mangham Jr. Regional Airport, located one mile outside Loop 224 off State Highway 7 West, provides a full range of professional services for the local and transient flying public. These services include aircraft fueling and maintenance. The airport is serviced by Runway 18-36, which has an asphalt surface and is 5001 feet X 75 feet. Runway 18-36 is equipped with a precision instrument approach and is capable of serving aircraft from the smallest single engine to larger corporate jets. Line services are offered at A.L. Mangham Jr. Regional Airport daily (including weekends), 8:00 a.m. – 5:00 p.m. The City of Nacogdoches' Fuel Fixed Base Operations (FBO) is closed Christmas Day.

Goals:

1. Economic development of airport property.
2. Increase fuel sales.
3. Plan two airport events annually.
4. Timber and land management at the airport

Performance Measures

OBJECTIVE	MEASURE	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROPOSED
Increase use of the airport	Number of aircraft usage	8,760	11,000	12,500
Increase fuel sales	Number of gallons sold	80,310	90,000	90,000
Promote the airport	Number of promotional events	4	5	4
Increase services at the airport	Number of fixed base operators providing services	3	4	4

Airport FBO Operations

Expenditure Summary Airport

Expenditures	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Change From 2015 Adopted Budget	
Staffing (FTE)	2.5	2.5	2.5	2.5	-	0%
Personnel	159,516	138,400	141,680	145,334	\$ 6,934	\$ 0
Supplies	315,887	300,550	239,806	293,650	(6,900)	-3%
Maintenance	6,277	6,800	9,419	6,800	-	0%
Contractual Services	45,524	43,680	45,390	52,860	9,180	20%
Sundry Charges	(700)	-	3	-	-	0%
Capital Outlay	-	-	-	-	-	-
TOTAL	\$ 526,505	\$ 489,430	\$ 436,297	\$ 498,644	\$ 9,214	2%

Debt Service

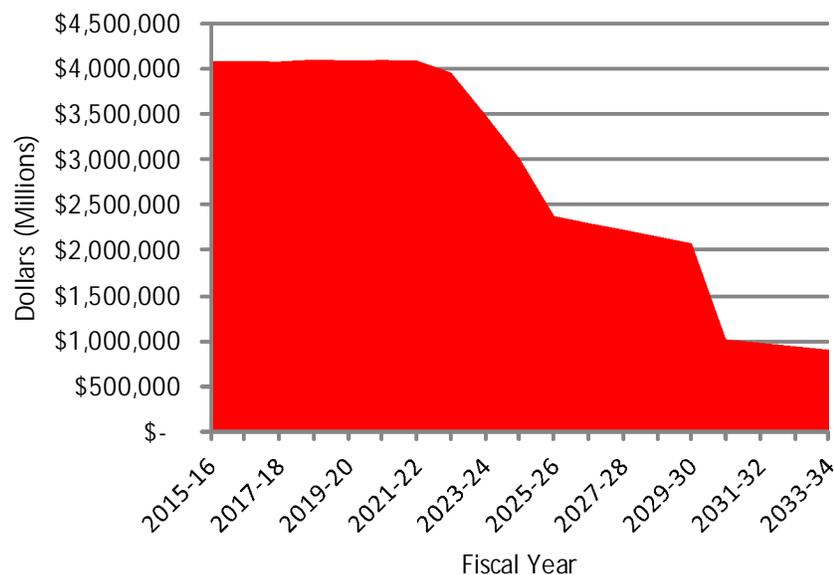


Debt Service

Maturity Schedule All Outstanding Bond Indebtedness

Fiscal Year	Principal	Interest	Total Amount Payment
2015-16	\$ 3,470,000	\$ 1,666,145	\$ 4,086,295
2016-17	\$ 3,590,000	\$ 1,551,139	\$ 4,086,089
2017-18	\$ 3,695,000	\$ 1,462,734	\$ 4,082,981
2018-19	\$ 3,870,000	\$ 1,313,741	\$ 4,102,741
2019-20	\$ 3,970,000	\$ 1,202,857	\$ 4,094,607
2020-21	\$ 4,085,000	\$ 1,088,229	\$ 4,098,479
2021-22	\$ 4,255,000	\$ 910,535	\$ 4,094,535
2022-23	\$ 3,235,000	\$ 727,003	\$ 3,962,003
2023-24	\$ 2,900,000	\$ 599,349	\$ 3,499,349
2024-25	\$ 2,495,000	\$ 520,319	\$ 3,015,319
2025-26	\$ 1,930,000	\$ 454,681	\$ 2,384,681
2026-27	\$ 1,915,000	\$ 391,959	\$ 2,306,959
2027-28	\$ 1,905,000	\$ 329,719	\$ 2,234,719
2028-29	\$ 1,895,000	\$ 265,425	\$ 2,160,425
2029-30	\$ 1,885,000	\$ 199,100	\$ 2,084,100
2030-31	\$ 895,000	\$ 133,125	\$ 1,028,125
2031-32	\$ 890,000	\$ 99,563	\$ 989,563
2032-33	\$ 885,000	\$ 66,188	\$ 951,188
2033-34	\$ 880,000	\$ 33,000	\$ 913,000
Totals	\$ 48,645,000	\$ 13,014,811	\$ 54,175,155

Long Term Debt Requirement



Debt Service

Summary of Outstanding Debt Issues

Issue Date	Purpose	Original & Proposed Issues	Outstanding as of 10/1/2015
GENERAL OBLIGATION			
2009	Refund 98 & 00 Tax & Utility System, & 93 Certificate of Obligation Bonds	\$ 3,260,000	\$ 650,000
2010	Refund 98 Certificates Obligation & 98 State Revolving Fund Revenue Bonds	\$ 1,305,000	\$ 410,000
2012	Refund 02 Certificates Obligation & 01 & 02 State Revolving Fund Revenue Bonds	\$ 5,590,000	\$ 5,310,000
SUBTOTAL		\$ 10,155,000	\$ 6,370,000
WATERWORKS AND SEWER REVENUE BONDS			
2004	Improvements to Wastewater Collection System	\$ 10,365,000	\$ 5,455,000
2006	Improvements to Waste Distribution System	\$ 11,520,000	\$ 5,410,000
2008	Installation of automated meter reading system	\$ 5,400,000	\$ -
2010	Refund 98 Certificates Obligation & 98 State Revolving Fund Revenue Bonds	\$ 2,840,000	\$ 1,105,000
2012	Refund 02 Certificates Obligation & 01 & 02 State Revolving Fund Revenue Bonds	\$ 33,890,000	\$ 30,305,000
SUBTOTAL		\$ 64,015,000	\$ 42,275,000
TOTAL CITY OF NACOGDOCHES DEBT		\$ 74,170,000	\$ 48,645,000

Debt Service

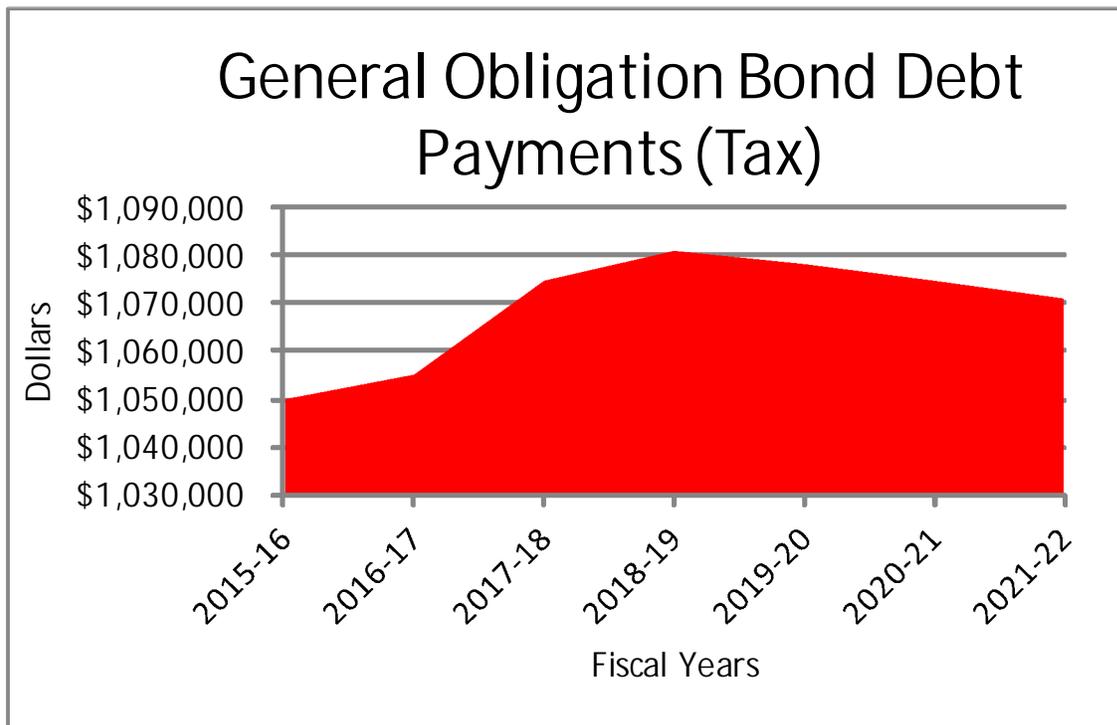
General Obligation/Certificate of Obligation Bonds Debt Requirements Summary 2015-2016

Issue	Purpose	Principal Outstanding	Requirements for Fiscal Year 2015-2016		
		10/1/2015	Principal	Interest	Total
2009	General Obligation Refunding	\$ 650,000	\$ 320,000	\$ 26,000	\$ 346,000
2010	General Obligation Refunding	\$ 410,000	\$ 200,000	\$ 12,300	\$ 212,300
2012	General Obligation Refunding	\$ 5,310,000	\$ 275,000	\$ 216,550	\$ 491,550
Total		\$ 6,370,000	\$ 795,000	\$ 254,850	\$ 1,049,850

Debt Service

Maturity Schedule All Bonds Supported from General Obligation Bonds (Tax)

Fiscal Year	Principal	Interest	Total Amount Payment
2015-16	\$ 795,000	\$ 254,850	\$ 1,049,850
2016-17	\$ 830,000	\$ 225,050	\$ 1,055,050
2017-18	\$ 875,000	\$ 199,750	\$ 1,074,750
2018-19	\$ 925,000	\$ 156,000	\$ 1,081,000
2019-20	\$ 950,000	\$ 128,250	\$ 1,078,250
2020-21	\$ 975,000	\$ 99,750	\$ 1,074,750
2021-22	\$ 1,020,000	\$ 51,000	\$ 1,071,000
Totals	\$ 6,370,000	\$ 1,114,650	\$ 7,484,650



Debt Service

City of Nacogdoches General Obligation Refunding Series 2009 \$3,260,000 Paying Agent U.S. Bank National Association Dallas, Texas						
Payment Date	Bond Nos	Principal Amount	Int Cpn	Interest Amount	Payment Date Total	Fiscal Year Total
3/1/2016		\$ -		\$ 13,000	\$ 13,000	\$ -
9/1/2016		\$ 320,000	\$ 0	\$ 13,000	\$ 333,000	\$ 346,000
3/1/2017		\$ -		\$ 6,600	\$ 6,600	\$ -
9/1/2017		\$ 330,000	\$ 0	\$ 6,600	\$ 336,600	\$ 343,200
Totals		<u>\$ 650,000</u>		<u>\$ 39,200</u>	<u>\$ 689,200</u>	<u>\$ 689,200</u>

City of Nacogdoches General Obligation Refunding Series 2010 \$1,305,000 Paying Agent U.S. Bank Houston, Texas						
Payment Date	Bond Nos	Principal Amount	Int Cpn	Interest Amount	Payment Date Total	Fiscal Year Total
3/1/2016		\$ -		\$ 6,150	\$ 6,150	\$ -
9/1/2016		\$ 200,000	3.00%	\$ 6,150	\$ 206,150	\$ 212,300
3/1/2017		\$ -		\$ 3,150	\$ 3,150	\$ -
9/1/2017		\$ 210,000	3.00%	\$ 3,150	\$ 213,150	\$ 216,300
Totals		<u>\$ 410,000</u>		<u>\$ 18,600</u>	<u>\$ 428,600</u>	<u>\$ 428,600</u>

Debt Service

City of Nacogdoches General Obligation Refunding Series 2012 \$5,590,000 Paying Agent U.S. Bank Dallas, Texas						
Payment Date	Bond Nos	Principal Amount	Int Cpn	Interest Amount	Payment Date Total	Fiscal Year Total
3/1/2016		\$ -		\$ 108,275	\$ 108,275	\$ -
9/1/2016		\$ 275,000	4.00%	\$ 108,275	\$ 383,275	\$ 491,550
3/1/2017		\$ -		\$ 102,775	\$ 102,775	\$ -
9/1/2017		\$ 290,000	2.00%	\$ 102,775	\$ 392,775	\$ 495,550
3/1/2018		\$ -		\$ 99,875	\$ 99,875	\$ -
9/1/2018		\$ 875,000	5.00%	\$ 99,875	\$ 974,875	\$ 1,074,750
3/1/2019		\$ -		\$ 78,000	\$ 78,000	\$ -
9/1/2019		\$ 925,000	3.00%	\$ 78,000	\$ 1,003,000	\$ 1,081,000
3/1/2020		\$ -		\$ 64,125	\$ 64,125	\$ -
9/1/2020		\$ 950,000	3.00%	\$ 64,125	\$ 1,014,125	\$ 1,078,250
3/1/2021		\$ -		\$ 49,875	\$ 49,875	\$ -
9/1/2021		\$ 975,000	5.00%	\$ 49,875	\$ 1,024,875	\$ 1,074,750
3/1/2022		\$ -		\$ 25,500	\$ 25,500	\$ -
9/1/2022		\$ 1,020,000	5.00%	\$ 25,500	\$ 1,045,500	\$ 1,071,000
Totals		<u>\$ 5,310,000</u>		<u>\$ 1,056,850</u>	<u>\$ 6,366,850</u>	<u>\$ 6,366,850</u>

Debt Service

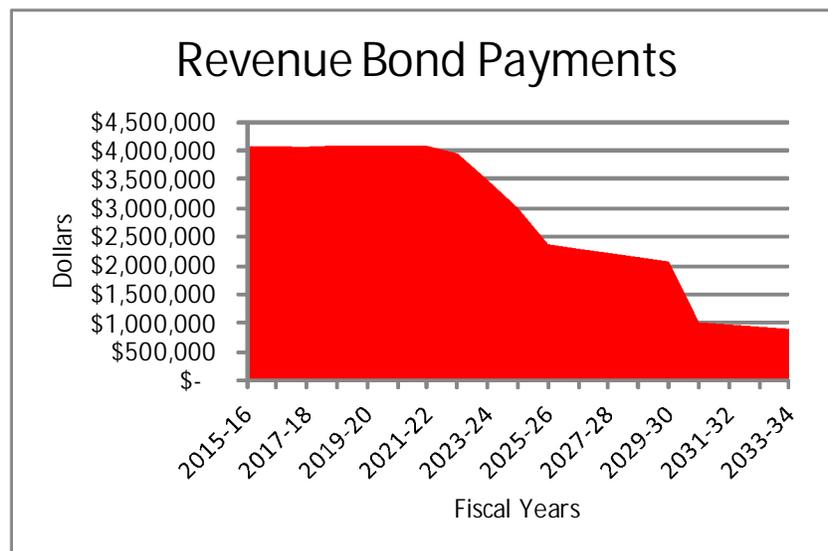
Water / Sewer Revenue Bonds Debt Requirements Summary 2015-2016

Issue	Purpose	Principal Outstanding 10/1/2015	Requirements for Fiscal Year 2015-2016		
			Principal	Interest	Total
2004	State Revolving Fund Sewer System Revenue Cert.	\$ 5,455,000	\$ 540,000	\$ 121,260	\$ 661,260
2006	State Revolving Fund Water System Revenue Cert.	\$ 5,410,000	\$ 530,000	\$ 143,303	\$ 673,303
2010	Refunding	\$ 1,105,000	\$ 370,000	\$ 33,150	\$ 403,150
2012	Refunding	\$ 30,305,000	\$ 1,235,000	\$ 1,113,581	\$ 2,348,581
Total		\$ 42,275,000	\$ 2,675,000	\$ 1,411,294	\$ 4,086,294

Debt Service

Maturity Schedule All Bonds Supported from Water & Sewer Revenues

Fiscal Year	Principal	Interest	Total Amount Payment
2015-16	\$ 2,675,000	\$ 1,411,295	\$ 4,086,295
2016-17	\$ 2,760,000	\$ 1,326,089	\$ 4,086,089
2017-18	\$ 2,820,000	\$ 1,262,984	\$ 4,082,984
2018-19	\$ 2,945,000	\$ 1,157,741	\$ 4,102,741
2019-20	\$ 3,020,000	\$ 1,074,607	\$ 4,094,607
2020-21	\$ 3,110,000	\$ 988,479	\$ 4,098,479
2021-22	\$ 3,235,000	\$ 859,535	\$ 4,094,535
2022-23	\$ 3,235,000	\$ 727,003	\$ 3,962,003
2023-24	\$ 2,900,000	\$ 599,349	\$ 3,499,349
2024-25	\$ 2,495,000	\$ 520,319	\$ 3,015,319
2025-26	\$ 1,930,000	\$ 454,681	\$ 2,384,681
2026-27	\$ 1,915,000	\$ 391,956	\$ 2,306,956
2027-28	\$ 1,905,000	\$ 329,719	\$ 2,234,719
2028-29	\$ 1,895,000	\$ 265,425	\$ 2,160,425
2029-30	\$ 1,885,000	\$ 199,100	\$ 2,084,100
2030-31	\$ 895,000	\$ 133,125	\$ 1,028,125
2031-32	\$ 890,000	\$ 99,563	\$ 989,563
2032-33	\$ 885,000	\$ 66,188	\$ 951,188
2033-34	\$ 880,000	\$ 33,000	\$ 913,000
Totals	\$ 42,275,000	\$ 11,900,160	\$ 54,175,160



Debt Service

City of Nacogdoches
 Waterworks & Sewer System Revenue Bonds
 Series 2004
 Original Issue \$10,365,000
 Paying Agent Wachovia Bank Houston, Texas

Payment Date	Bond Nos	Principal Amount	Int Cpn	Interest Amount	Payment Date Total	Fiscal Year Total
3/1/2016		\$ 540,000	1.90%	\$ 63,195	\$ 603,195	\$ -
9/1/2016		\$ -		\$ 58,065	\$ 58,065	\$ 661,260
3/1/2017		\$ 540,000	2.00%	\$ 58,065	\$ 598,065	\$ -
9/1/2017		\$ -		\$ 52,665	\$ 52,665	\$ 650,730
3/1/2018		\$ 540,000	2.10%	\$ 52,665	\$ 592,665	\$ -
9/1/2018		\$ -		\$ 46,995	\$ 46,995	\$ 639,660
3/1/2019		\$ 540,000	2.20%	\$ 46,995	\$ 586,995	\$ -
9/1/2019		\$ -		\$ 41,055	\$ 41,055	\$ 628,050
3/1/2020		\$ 545,000	2.30%	\$ 41,055	\$ 586,055	\$ -
9/1/2020		\$ -		\$ 34,788	\$ 34,788	\$ 620,843
3/1/2021		\$ 550,000	2.40%	\$ 34,788	\$ 584,788	\$ -
9/1/2021		\$ -		\$ 28,188	\$ 28,188	\$ 612,975
3/1/2022		\$ 550,000	2.45%	\$ 28,188	\$ 578,188	\$ -
9/1/2022		\$ -		\$ 21,450	\$ 21,450	\$ 599,638
3/1/2023		\$ 550,000	2.55%	\$ 21,450	\$ 571,450	\$ -
9/1/2023		\$ -		\$ 14,438	\$ 14,438	\$ 585,888
3/1/2024		\$ 550,000	2.60%	\$ 14,438	\$ 564,438	\$ -
9/1/2024		\$ -		\$ 7,288	\$ 7,288	\$ 571,725
3/1/2025		\$ 550,000	2.65%	\$ 7,288	\$ 557,288	\$ 557,288
Totals		<u>\$ 5,455,000</u>		<u>\$ 673,055</u>	<u>\$ 6,128,055</u>	<u>\$ 6,128,055</u>

Debt Service

City of Nacogdoches
Waterworks & Sewer System Revenue Bonds
Series 2006
Original Issue \$11,520,000
Paying Agent Regions Bank

Payment Date	Bond Nos	Principal Amount	Int Cpn	Interest Amount	Payment Date Total	Fiscal Year Total
3/1/2016		\$ 530,000	2.56%	\$ 75,044	\$ 605,044	\$ -
9/1/2016		\$ -		\$ 68,260	\$ 68,260	\$ 673,303
3/1/2017		\$ 560,000	2.64%	\$ 68,260	\$ 628,260	
9/1/2017		\$ -		\$ 60,868	\$ 60,868	\$ 689,127
3/1/2018		\$ 580,000	2.67%	\$ 60,868	\$ 640,868	
9/1/2018		\$ -		\$ 53,125	\$ 53,125	\$ 693,992
3/1/2019		\$ 600,000	2.73%	\$ 53,125	\$ 653,125	
9/1/2019		\$ -		\$ 44,935	\$ 44,935	\$ 698,059
3/1/2020		\$ 620,000	2.77%	\$ 44,935	\$ 664,935	
9/1/2020		\$ -		\$ 36,348	\$ 36,348	\$ 701,282
3/1/2021		\$ 640,000	2.82%	\$ 36,348	\$ 676,348	
9/1/2021		\$ -		\$ 27,324	\$ 27,324	\$ 703,671
3/1/2022		\$ 740,000	2.86%	\$ 27,324	\$ 767,324	
9/1/2022		\$ -		\$ 16,742	\$ 16,742	\$ 784,065
3/1/2023		\$ 750,000	2.92%	\$ 16,742	\$ 766,742	
9/1/2023		\$ -		\$ 5,792	\$ 5,792	\$ 772,533
3/1/2024		\$ 390,000	2.97%	\$ 5,792	\$ 395,792	
9/1/2024		\$ -		\$ -	\$ -	\$ 395,792
Totals		\$ 5,410,000		\$ 701,824	\$ 6,111,824	\$ 6,111,824

Debt Service

Original Issue \$2,840,000
Paying Agent U S Bank Dallas, Texas

Payment Date	Bond Nos	Principal Amount	Int Cpn	Interest Amount	Payment Date Total	Fiscal Year Total
3/1/2016		\$ -		\$ 16,575	\$ 16,575	\$ -
9/1/2016		\$ 370,000	3.00%	\$ 16,575	\$ 386,575	\$ 403,150
3/1/2017		\$ -		\$ 11,025	\$ 11,025	\$ -
9/1/2017		\$ 370,000	3.00%	\$ 11,025	\$ 381,025	\$ 392,050
3/1/2018		\$ -		\$ 5,475	\$ 5,475	\$ -
9/1/2018		\$ 365,000	3.00%	\$ 5,476	\$ 370,476	\$ 375,951
Totals		<u>\$ 1,105,000</u>		<u>\$ 66,151</u>	<u>\$ 1,171,151</u>	<u>\$ 1,171,151</u>

Debt Service

City of Nacogdoches
 General Obligation Refunding
 Series 2012
 Original Issue \$33,890,000
 Paying Agent U S Bank Dallas, Texas

Payment Date	Bond Nos	Principal Amount	Int Cpn	Interest Amount	Payment Date Total	Fiscal Year Total
3/1/2016		\$ -		\$ 556,791	\$ 556,791	\$ -
9/1/2016		\$ 1,235,000	4.00%	\$ 556,791	\$ 1,791,791	\$ 2,348,581
3/1/2017		\$ -		\$ 532,091	\$ 532,091	\$ -
9/1/2017		\$ 1,290,000	2.00%	\$ 532,091	\$ 1,822,091	\$ 2,354,181
3/1/2018		\$ -		\$ 519,191	\$ 519,191	\$ -
9/1/2018		\$ 1,335,000	5.00%	\$ 519,191	\$ 1,854,191	\$ 2,373,381
3/1/2019		\$ -		\$ 485,816	\$ 485,816	\$ -
9/1/2019		\$ 1,805,000	3.00%	\$ 485,816	\$ 2,290,816	\$ 2,776,631
3/1/2020		\$ -		\$ 458,741	\$ 458,741	\$ -
9/1/2020		\$ 1,855,000	3.00%	\$ 458,741	\$ 2,313,741	\$ 2,772,481
3/1/2021		\$ -		\$ 430,916	\$ 430,916	\$ -
9/1/2021		\$ 1,920,000	5.00%	\$ 430,916	\$ 2,350,916	\$ 2,781,831
3/1/2022		\$ -		\$ 382,916	\$ 382,916	\$ -
9/1/2022		\$ 1,945,000	5.00%	\$ 382,916	\$ 2,327,916	\$ 2,710,831
3/1/2023		\$ -		\$ 334,291	\$ 334,291	\$ -
9/1/2023		\$ 1,935,000	5.00%	\$ 334,291	\$ 2,269,291	\$ 2,603,581
3/1/2024		\$ -		\$ 285,916	\$ 285,916	\$ -
9/1/2024		\$ 1,960,000	3.00%	\$ 285,916	\$ 2,245,916	\$ 2,531,831
3/1/2025		\$ -		\$ 256,516	\$ 256,516	\$ -
9/1/2025		\$ 1,945,000	3.00%	\$ 256,516	\$ 2,201,516	\$ 2,458,031
3/1/2026		\$ -		\$ 227,341	\$ 227,341	\$ -
9/1/2026		\$ 1,930,000	3.25%	\$ 227,341	\$ 2,157,341	\$ 2,384,681
3/1/2027		\$ -		\$ 195,978	\$ 195,978	\$ -
9/1/2027		\$ 1,915,000	3.25%	\$ 195,978	\$ 2,110,978	\$ 2,306,956
3/1/2028		\$ -		\$ 164,859	\$ 164,859	\$ -
9/1/2028		\$ 1,905,000	3.38%	\$ 164,859	\$ 2,069,859	\$ 2,234,719
3/1/2029		\$ -		\$ 132,713	\$ 132,713	\$ -
9/1/2029		\$ 1,895,000	3.50%	\$ 132,713	\$ 2,027,713	\$ 2,160,425
3/1/2030		\$ -		\$ 99,550	\$ 99,550	\$ -
9/1/2030		\$ 1,885,000	3.50%	\$ 99,550	\$ 1,984,550	\$ 2,084,100
3/1/2031		\$ -		\$ 66,563	\$ 66,563	\$ -
9/1/2031		\$ 895,000	3.75%	\$ 66,563	\$ 961,563	\$ 1,028,125
3/1/2032		\$ -		\$ 49,781	\$ 49,781	\$ -
9/1/2032		\$ 890,000	3.75%	\$ 49,781	\$ 939,781	\$ 989,563

(cont.)

Debt Service

City of Nacogdoches
 General Obligation Refunding
 Series 2012
 Original Issue \$33,890,000
 Paying Agent U S Bank Dallas, Texas

Payment Date	Bond Nos	Principal Amount	Int Cpn	Interest Amount	Payment Date Total	Fiscal Year Total
3/1/2033		\$ -		\$ 33,094	\$ 33,094	\$ -
9/1/2033		\$ 885,000	3.75%	\$ 33,094	\$ 918,094	\$ 951,188
3/1/2034		\$ -		\$ 16,500	\$ 16,500	\$ -
9/1/2034		\$ 880,000	3.75%	\$ 16,500	\$ 896,500	\$ 913,000
Totals		<u>\$ 30,305,000</u>		<u>\$ 10,459,119</u>	<u>\$ 40,764,119</u>	<u>\$ 40,764,119</u>

CIP

Nacogdoches
the oldest town in Texas



CIP Schedule

GENERAL FUND	Total Project Cost	FY 15 - 16	FY 16 - 17	FY 17 - 18	FY 18 - 19	FY 19 - 20
Community Facility:						
City Radio System Replacement	\$ 1,300		\$ 1,300			
Gym Floor Replacement	\$ 40	\$ 40				
Fire Training Facility	\$ 475		\$ 475			
Relocate Fire Station 1	\$ 2,260		\$ 140	\$ 120	\$ 2,000	
Relocate Fire Station 2	\$ 2,260			\$ 140	\$ 120	\$ 2,000
Relocate Fire Station 3	\$ 2,260		\$ 140	\$ 120	\$ 2,000	
Renovate Fire Station 5	\$ 1,430		\$ 80	\$ 1,350		
Community Facility Total	\$ 10,025	\$ 40	\$ 2,135	\$ 1,730	\$ 4,120	\$ 2,000
Parks:						
Parking Lot Repaving Program	\$ 138	\$ 52	\$ 36	\$ 50		
Restroom - Pecan Park	\$ 180		\$ 180			
Playground - Pecan Park	\$ 80		\$ 80			
Park Restrooms - Maroney, Festival, Banita North	\$ 360		\$ 120	\$ 120	\$ 120	
Dane Shaw Playground Cover	\$ 50	\$ 50				
Parks Total	\$ 808	\$ 102	\$ 416	\$ 170	\$ 120	\$ -
Streets						
Annual Street Rehab (incl sidewalks) (included carryover of \$750k)	\$ 1,750	\$ 1,000	\$ 250	\$ 250	\$ 250	
Austin Street Widening - ROW Share (includes carryover of \$125k)	\$ 150	\$ 150				
Maroney Drive Extension Phase II	\$ 350			\$ 350		
Starr Ave (West) - Widening & Sidewalks	\$ 650	\$ 100	\$ 550			
I69 Direct Connect South ROW Share	\$ 1,000		\$ 1,000			
Streets Total	\$ 3,900	\$ 1,250	\$ 1,800	\$ 600	\$ 250	\$ -
Special Projects:						
Fleet Maintenance Facility	\$ 1,400			\$ 1,400		
Opticon Traffic Signal Preemption	\$ 475		\$ 475			
Special Projects Total	\$ 1,875	\$ -	\$ 475	\$ 1,400	\$ -	\$ -
General Fund Grand Total	\$ 16,608	\$ 1,392	\$ 4,826	\$ 3,900	\$ 4,490	\$ 2,000

CIP Schedule

AIRPORT CONSTRUCTION FUND	Total Project Cost	FY 15 - 16	FY 16 - 17	FY 17 - 18	FY 18 - 19	FY 19 - 20
Community Facility:						
Airport RAMP Grant	\$ 440	\$ 40	\$ 100	\$ 100	\$ 100	\$ 100
Terminal Building	\$ 650					\$ 650
Perimeter Fence Grant West	\$ 450	\$ 450				
Perimeter Fence Grant East	\$ 450	\$ 450				
Airport Construction Fund Total	\$ 1,990	\$ 940	\$ 100	\$ 100	\$ 100	\$ 750
SPECIAL GRANT FUND	Total Project Cost	FY 15 - 16	FY 16 - 17	FY 17 - 18	FY 18 - 19	FY 19 - 20
Special Projects:						
CDBG Grant - PW/EOC Generators	\$ 231	\$ 231				
Special Grant Fund Total	\$ 231	\$ 231	\$ -	\$ -	\$ -	\$ -
HOTEL MOTEL TAX FUND	Total Project Cost	FY 15 - 16	FY 16 - 17	FY 17 - 18	FY 18 - 19	FY 19 - 20
Community Facility:						
Railroad Depot Exhibits	\$ 35			\$ 35		
Zion Hill Church Exhibits	\$ 150			\$ 150		
Zion Hill Church Parking	\$ 100		\$ 100			
Zion Hill Church Restoration (carryover \$1100)	\$ 1,100	\$ 800	\$ 300			
Hotel Motel Tax Fund Total	\$ 1,385	\$ 800	\$ 400	\$ 185	\$ -	\$ -

CIP Schedule

UTILITY FUND	Total Project Cost	FY 15 - 16	FY 16 - 17	FY 17 - 18	FY 18 - 19	FY 19 - 20
Waterworks:						
CDBG Grant Rd 2.2 Generators-Water Facilities (carryover \$750k)	\$ 750	\$ 750				
CDBG Grant Rd Supplemental Generators (carryover \$300k)	\$ 300	\$ 300				
Central Heights Distribution System (carryover \$500k)	\$ 1,000	\$ 500	\$ 500			
Martinsville Elevated Tank Rehab (\$325 carryover)	\$ 325	\$ 325				
North Street Water Line Extension (SFA Nursing) (\$225k carryover)	\$ 225	\$ 225				
Starr Ave (East) - Utility Relocations (\$100k carryover, \$90k return to Util Fund)	\$ 100	\$ 100				
Starr Ave (West) - Utility Relocations (\$25k carryover)	\$ 25	\$ 25				
Utility Relocation - South Street Widening (carryover \$200k)	\$ 200	\$ 200				
Beltpress Installation (carryover \$300)	\$ 1,100	\$ 1,100				
Water Well 4 & 5 (carryover 750k)	\$ 1,100	\$ 1,100				
Water Well 10 (carryover \$300k)	\$ 400	\$ 300	\$ 100			
Water Well 13 (carryover \$100k return \$200k to Utility Fund)	\$ 100	\$ 100				
Water Well 16 (carryover \$100k return \$325k to Utility Fund)	\$ 100	\$ 100				
Water Well 14 (\$350k carryover.)	\$ 1,200	\$ 1,200				
Post Oak Pump Station Repairs (carryover \$200k)	\$ 1,200	\$ 200		\$ 1,000		
Water Line Additions & Replacements	\$ 1,250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Utility Relocation - Austin Street Widening	\$ 265	\$ 200	\$ 65			
Raw Water Alkalinity Control for SWPT (carryover to 2015-2016)	\$ 250		\$ 250			
Beuland Elevated Tank Rehab	\$ 400	\$ 400				
Central Heights Ground Storage (carryover to 2015-2016)	\$ 200		\$ 200			
Central Heights Elevated Storage	\$ 1,300				\$ 1,300	
N Middle Plane Elevated Storage Tank	\$ 1,500			\$ 1,500		
SSPS - SWPS Interconnect	\$ 2,000				\$ 2,000	
Water Well 15	\$ 1,500					\$ 1,500
Utility Extension - Airport	\$ 130			\$ 130		
Waterworks Total	\$ 16,920	\$ 7,375	\$ 1,365	\$ 2,880	\$ 3,550	\$ 1,750
Wastewater:						
CDBG Grant Rd 2.2 Generators/Streets-Sewer Facilities (carryover \$250k)	\$ 250	\$ 250				
24" Banita Creek Sewer Line Replacement (carryover of \$3400k into FY 15-16 & 16-17)	\$ 6,500	\$ 1,000	\$ 5,500			
Dump Station for Septic Haulers (carryover \$50k)	\$ 50	\$ 50				
Grit Removal System Replacement (carryover of \$440k)	\$ 1,200	\$ 1,200				
Pretreatment Permit Modification (carryover \$75k)	\$ 75	\$ 75				
Starr Ave (East) - Utility Relocations (\$100k carryover, \$90k return to Util Fund)	\$ 100	\$ 100				
Starr Ave (West) - Utility Relocations (carryover \$25k)	\$ 25	\$ 25				
Utility Relocation - South Street Widening (carryover \$200)	\$ 200	\$ 200				
WWTP Digester Bypass (carryover \$75k)	\$ 75	\$ 75				
Treatment Plant Aeration and Mixing Additions (formerly Oxidation Ditch)	\$ 750		\$ 750			
Sewer Line (san & stm) Additions/Replacements & Developer Reimb.	\$ 1,250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Orbal-Race Track Channel	\$ 250		\$ 250			
Utility Relocation - Austin Street Widening	\$ 265	\$ 200	\$ 65			
Belt Press Building	\$ 250			\$ 250		
Sludge Thickener System	\$ 750		\$ 750			
Airport On-Site Sewer System	\$ 50		\$ 50			
Wastewater Total	\$ 12,040	\$ 3,425	\$ 7,615	\$ 500	\$ 250	\$ 250
Special Projects:						
Utility Fund Grand Total	\$ 28,960	\$ 10,800	\$ 8,980	\$ 3,380	\$ 3,800	\$ 2,000
SANITATION FUND	Total Project Cost	FY 15 - 16	FY 16 - 17	FY 17 - 18	FY 18 - 19	FY 19 - 20
Solid Waste Collection & Disposal						
Landfill Expansion	\$ 850	\$ 250	\$ 600			
Landfill Methane Capture System (carryover \$75k)	\$ 75	\$ 75				
Solid Waste Collection & Disposal Total	\$ 925	\$ 325	\$ 600	\$ -	\$ -	\$ -
Sanitation Fund Total	\$ 925	\$ 325	\$ 600	\$ -	\$ -	\$ -

Personnel Management

Nacogdoches
the oldest town in Texas



Personnel Management

Full Time/ Part Time Position Schedule

	<u>2013-2014</u>		<u>2014-2015</u>		<u>2015-2016</u>	
	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
<u>GENERAL FUND</u>						
GENERAL GOVERNMENT	42	5	42	4	42	3
PUBLIC SAFETY	165	3	162	3	162	3
CULTURE & RECREATION	25	23	25	23	25	22
HIGHWAYS & STREETS	17	0	16	0	16	0
TOTAL GENERAL FUND	249	31	245	30	245	28
<u>ENTERPRISE FUND</u>						
WATER BILLING	9	1	9	0	9	0
WATER/WASTEWATER UTILITIES	41	0	38	0	37	0
SANITATION	19	1	19	1	20	0
AIRPORT OPERATIONS	2	1	2	1	2	1
TOTAL ENTERPRISE FUND	71	3	68	2	68	1
TOTAL ALL FUNDS	320	34	313	32	313	29

Personnel Management

GENERAL GOVERNMENT FUNCTION GENERAL FUND PERSONNEL

	2013-2014		2014-2015		2015-2016	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
CITY MANAGER						
CITY MANAGER	1		1		1	
EXECUTIVE ASSISTANT	1		1		1	
INTERN		1		0		0
	<u>2</u>	<u>1</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>
MUNICIPAL COURT						
JUDGE / COURT ADMINISTRATOR	1		1		1	
ASSOCIATE JUDGE	0		0		0	
SENIOR COURT CLERK	1		1		1	
OFFICE ASSISTANT I	3		3		3	
WARRANT / BALIF OFFICER		1		1		1
	<u>5</u>	<u>1</u>	<u>5</u>	<u>1</u>	<u>5</u>	<u>1</u>
CITY SECRETARY						
CITY SECRETARY / GRANT	1		1		1	
GRANT COORDINATOR	1		1		0	
	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>1</u>	<u>0</u>
FINANCE						
FINANCE DIRECTOR	1		1		1	
ASSISTANT FINANCE DIRECTOR	1		1		1	
ACCOUNTANT I	1		1		0	
GRANT COORDINATOR	0		0		1	
ACCOUNTING / UTILITY BILLING MANAGER	0		0		0	
ACCOUNTING CLERK / AP	1		1		1	
ACCOUNTING CLERK/ AR	1		1		1	
	<u>5</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>5</u>	<u>0</u>
INFORMATION TECHNOLOGY						
INFORMATION TECHNOLOGY MANAGER	1		1		1	
SYSTEM ADMINISTRATOR	1		1		1	
PUBLIC SAFETY TECHNICIAN	0		0		0	
SYSTEM TECHNICIAN	1		1		1	
	<u>3</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>3</u>	<u>0</u>
HUMAN RESOURCES						
DIRECTOR OF HUMAN RESOURCES	1		1		1	
ASSISTANT HUMAN RESOURCE	1		1		1	
PAYROLL MANAGER	1		1		1	
OFFICE ASSISTANT I	0		0		1	
INTERN		1		1		0
	<u>3</u>	<u>1</u>	<u>3</u>	<u>1</u>	<u>4</u>	<u>0</u>
LEGAL						
CITY ATTORNEY	1		1		1	
LEGAL ASSISTANT	1		1		1	
	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>

Personnel Management

GENERAL GOVERNMENT FUNCTION GENERAL FUND PERSONNEL

	2013-2014		2014-2015		2015-2016	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
BUILDING MAINTENANCE						
FACILITY TECHNICIAN	1		1		1	
FACILITY TECHNICIAN TRAINEE	1		1		1	
MAINTENANCE CUSTODIAN	5		5		4	
	<u>7</u>	<u>0</u>	<u>7</u>	<u>0</u>	<u>6</u>	<u>0</u>
PLANNING & ZONING						
CITY PLANNER	1		1		1	
OFFICE ASSISTANT II	1		1		1	
INTERN		1		1		1
	<u>2</u>	<u>1</u>	<u>2</u>	<u>1</u>	<u>2</u>	<u>1</u>
MAIN STREET						
MAIN STREET MANAGER	1		1		1	
	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>
PURCHASING						
PURCHASING MANAGER	0		0		0	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VEHICLE MAINTENANCE						
GARAGE SUPERINTENDENT	1		1		1	
EQUIPMENT MECHANIC (WELDER)	1		1		1	
EQUIPMENT MECHANIC	1		1		1	
LEAD AUTO MECHANIC	1		1		1	
AUTOMOTIVE EQUIP TECHNICIAN	1		1		1	
	<u>5</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>5</u>	<u>0</u>
ENGINEERING						
ASSISTANT CITY ENGINEER	0		0		1	
ASSISTANT CITY ENGINEER	1		1		1	
ENGINEERING ASSISTANT	1		1		1	
PROJECT ENGINEER	0		0		0	
ENGINEERING TECHNICIAN SUPERVISOR	1		1		1	
ENGINEERING TECHNICIAN	1		1		1	
OFFICE ASSISTANT II	1		1		1	
INTERN		1		1		1
	<u>5</u>	<u>1</u>	<u>5</u>	<u>1</u>	<u>6</u>	<u>1</u>
TOTAL GENERAL GOVERNMENT	42	5	42	4	42	3

Personnel Management

PUBLIC SAFETY FUNCTION GENERAL FUND PERSONNEL

	2013-2014		2014-2015		2015-2016	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
POLICE						
ADMINISTRATION						
POLICE CHIEF	1		1		1	
ASSISTANT POLICE CHIEF	1		1		1	
ADMIN. SERGEANT / TRAINING OFFICER	1		1		1	
ADMIN. SERGEANT / COMMUNITY RELATIONS	1		1		1	
RECORDS SUPERVISOR / DATA BASE MANAGER	1		1		1	
OFFICE ASSISTANT III	1		1		1	
OFFICE ASSISTANT I	4		4		4	
SYSTEM TECHNICIAN	1		1		1	
INTERN		1		1		1
	11	1	11	1	11	1
DISPATCH						
COMMUNICATIONS SUPERVISOR	1		1		1	
ASSISTANT COMMUNICATION SUPERVISOR	3		3		3	
DISPATCHER	14		14		14	
	18	0	18	0	18	0
PATROL						
ASSISTANT POLICE CHIEF	1		1		1	
POLICE LIEUTENANT	4		4		4	
POLICE SERGEANT	9		9		9	
POLICE OFFICERS	38		38		38	
LAKE PATROL OFFICER	0	1	0	1	0	1
	52	1	52	1	52	1
CID						
LIEUTENANT	1		1		1	
SERGEANT	2		2		2	
DETECTIVE	6		6		6	
JUVENILE DETECTIVE	1		1		1	
	10	0	10	0	10	0
TOTAL POLICE	91	2	91	2	91	2

Personnel Management

PUBLIC SAFETY FUNCTION GENERAL FUND PERSONNEL

	2013-2014		2014-2015		2015-2016	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
FIRE						
ADMINISTRATION						
FIRE CHIEF	1		1		1	
DIVISION CHIEF	1		1		1	
FIRE ADMINISTRATIVE CAPTAIN	2		2		2	
OFFICE ASSISTANT III	1		1		1	
FIRE MECHANIC	1		1		1	
INTERN	0	1	0	1	0	1
	6	1	6	1	6	1
FIRE SUPPRESSION						
BATTALION CHIEF	3		3		3	
CAPTAIN	15		15		15	
EQUIPMENT OPERATOR	15		15		15	
FIREFIGHTER	22		21		21	
	55	0	54	0	54	0
TOTAL FIRE	61	1	60	1	60	1
INSPECTIONS						
BUILDING INSPECTOR	1		1		1	
PLAN EXAMINER / INSPECTOR	1		1		1	
TECHNICAL CODE INSPECTOR	1		1		1	
ENVIRONMENTAL HEALTH MANAGER	1		0		0	
CODE ENFORCEMENT OFFICER	1		1		1	
OFFICE ASSISTANT III	1		0		0	
	6	0	4	0	4	0
ANIMAL CONTROL						
ANIMAL CONTROL SUPERVISOR	1		0		0	
ANIMAL SERVICES MANAGER	0		1		1	
ANIMAL CONTROL OFFICER	4		3		3	
ANIMAL SHELTER ATTENDANT	2		2		2	
OFFICE ASSISTANT I	0		1		1	
	7	0	7	0	7	0
TOTAL PUBLIC SAFETY FUNCTION	165	3	162	3	162	3

Personnel Management

CULTURAL & RECREATION FUNCTION GENERAL FUND

	2013-2014		2014-2015		2015-2016	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
CEMETERIES						
CEMETERY SUPERINTENDENT	1		0		0	
CEMETERY SUPERVISOR	1		1		1	
EQUIPMENT OPERATOR I	1		1		1	
LABORER (SEMI-SKILLED)	1		1		1	
LABORER	2		3		3	
LABORER (SEASONAL)		3		3		2
	<u>6</u>	<u>3</u>	<u>6</u>	<u>3</u>	<u>6</u>	<u>2</u>
TOTAL PARKS & RECREATION	18	17	18	17	18	16
TOTAL CULTURAL & RECREATION	25	23	25	23	25	22

HIGHWAYS & STREETS FUNCTION GENERAL FUND PERSONNEL

	2013-2014		2014-2015		2015-2016	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
PUBLIC WORKS						
ADMINISTRATION						
PUBLIC WORKS MANAGER	1		1		1	
OFFICE ASSISTANT II	1		1		1	
OFFICE ASSISTANT I	1		1		1	
	<u>3</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>3</u>	<u>0</u>
STREETS						
STREET SUPERINTENDENT	1		1		1	
STREET SUPERVISOR	2		2		2	
SIGN TECHNICIAN	1		1		1	
EQUIPMENT OPERATOR II	4		4		4	
EQUIPMENT OPERATOR I	2		1		1	
LABORER	4		4		4	
	<u>14</u>	<u>0</u>	<u>13</u>	<u>0</u>	<u>13</u>	<u>0</u>
TOTAL HIGHWAYS & STREETS	17	0	16	0	16	0
TOTAL GENERAL FUND	249	31	245	30	245	28

Personnel Management

WATER / WASTEWATER ENTERPRISE FUND PERSONNEL

	2013-2014		2014-2015		2015-2016	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
WATER BILLINGS						
ACCOUNTING / UTILITY BILLING MANAGER	0		0		0	
UTILITY BILLING MANAGER	1		1		1	
WATER BILLING TECHNICIAN	1		1		1	
METER SERVICE FOREMAN	1		1		1	
METER SERVICEMAN	0		0		0	
METER READERS	3		3		3	
OFFICE ASSISTANT II	1		1		1	
OFFICE ASSISTANT I	2		2		2	
INTERN		1		0		0
	9	1	9	0	9	0
WATER PRODUCTION						
WATER OPERATIONS COORDINATOR	1		1		1	
HEAD PLANT OPERATOR	1		1		1	
PLANT OPERATOR	9		6		6	
	11	0	8	0	8	0
DISTRIBUTION/COLLECTIONS						
WATER/WASTEWATER SUPERVISOR	1		1		1	
LINE LOCATOR FOREMAN	0		0		0	
UTILITY LOCATOR/RECORDS TECH	1		1		1	
LINE FOREMAN	2		2		2	
LINE FOREMAN – CAMERA CREW	1		1		1	
EQUIPMENT OPERATOR I	0		1		1	
EQUIPMENT OPERATOR II	2		2		2	
LABORER (SEMI-SKILLED)	2		2		2	
LABORER	4		3		3	
	13	0	13	0	13	0

Personnel Management

WATER / WASTEWATER ENTERPRISE FUND PERSONNEL

	2013-2014		2014-2015		2015-2016	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
WASTEWATER TREATMENT						
WATER UTILITIES MANAGER	1		1		1	
WATER UTILITIES SUPERINTENDENT	1		1		1	
INDUSTRIAL PRETREATMENT COORDINATOR	1		1		1	
ASST. PRETREATMENT LAB TECHNICIAN	1		1		1	
LAB MANAGER	1		1		0	
LABORATORY ASSISTANT	1		1		1	
HEAD PLANT OPERATOR	1		1		1	
ELECTRIC TECHNICIAN	1		1		1	
WATER UTILITIES MAINTENANCE FOREMAN	1		1		1	
PLANT OPERATORS	3		3		3	
OPERATOR TRAINEES	1		1		1	
BELTPRESS OPER. / PLANT OPER. TRAINEE	1		1		1	
OFFICE ASSISTANT II	1		1		1	
LABORERS	2		2		2	
	17	0	17	0	16	0
TOTAL WATER / WASTEWATER UTILITIES	41	0	38	0	37	0
TOTAL W/WW ENTERPRISE FUND	50	1	47	0	46	0

Personnel Management

SANITATION ENTERPRISE FUND PERSONNEL

	2013-2014		2014-2015		2015-2016	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
SANITATION COLLECTIONS						
SANITATION SUPERINTENDENT	1		1		1	
EQUIPMENT OPERATOR I	1		1		1	
EQUIPMENT OPERATOR / DRIVER	9		9		9	
LABORERS	3		3		3	
	14	0	14	0	14	0
SANITATION DISPOSAL						
SOLID WASTE DISPOSAL SUPERINTENDENT	1		1		1	
EQUIPMENT OPERATOR II	3		3		3	
GATE ATTENDANT	1	1	1	1	2	0
	5	1	5	1	6	0
TOTAL SANITATION ENTERPRISE FUND	19	1	19	1	20	0

AIRPORT OPERATION FUND PERSONNEL

	2012-2013		2013-2014		2014-2015	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
AIRPORT OPERATIONS						
AIRPORT MANAGER	1		1		1	
HEAD LINEMAN	1		1		1	
LINEMAN	0	1	0	1	0	1
	2	1	2	1	2	1
TOTAL AIRPORT OPERATION FUND	2	1	2	1	2	1

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Glossary

Nacogdoches
the oldest town in Texas



Glossary

ACCOUNTING PROCEDURES—All processes which discover, record, classify and summarize financial information to produce financial reports and to provide internal control.

ACCOUNTING SYSTEM—The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

ACCRUAL BASIS—The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ACCRUED EXPENSES—Expenses incurred but not due until a later date.

ALLOCATE—To divide a lump-sum appropriation into parts, which are designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

ANNUAL BUDGET—A budget applicable to a single fiscal year.

APPROPRIATION—A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ORDINANCE—An ordinance, by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

ASSESSED VALUE—A valuation set upon real estate or other property by government as a basis for levying taxes.

ASSETS—Resources owned or held by the government which have monetary value.

BALANCED BUDGET—A budget in which the total of estimated revenues, income, and funds available is equal to or in excess of appropriations.

BOND—A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

BOND ORDINANCE—An ordinance authorizing a bond issue.

Glossary

BONDED DEBT—That portion of indebtedness represented by outstanding bonds.

BUDGET—A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET DOCUMENT—The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

BUDGET MESSAGE—A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

BUDGETARY CONTROL—The management of a government in accordance with a budget for the purpose of keeping expenditures within limitations.

CAPITAL BUDGET—A plan of proposed capital outlays and the means of financing them.

CAPITAL IMPROVEMENT PROGRAM (CIP)—A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL EXPENDITURE/EXPENSE— An expenditure/expense which results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset.

CASH BASIS—A basis of accounting under which transactions are recognized only when cash changes hands.

DEBT SERVICE—The annual amount of money necessary to pay the principal and interest on outstanding debt.

Glossary

DEPRECIATION—(1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset other than a wasting asset, which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

ENCUMBRANCES—Commitments related to unperformed contracts for goods or services.

ENTERPRISE FUND—A fund established to account for operations: (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

EXPENDITURE/EXPENSE— Decreases in net financial resources for the purpose of acquiring goods and services. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

FSA—Flexible Spending Account

FUND—A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE— The fund equity of governmental funds and trust funds. The difference between fund assets and liabilities; also referred to as fund equity.

GENERAL FUND— A fund used to account for all transactions of a governmental unit that are not required to be accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

GENERAL OBLIGATION BONDS (GO's)—Bonds for the payment of which the full faith and credit of the issuing government are pledged. The City pledges to levy whatever property tax is needed to repay the bonds.

Glossary

GOAL—A single, broad statement of the ultimate purpose for existence of an organization, organizational unit or program.

GOVERNMENTAL FUNDS—Funds through which most government functions typically are financed. (General, Special Revenue, Capital Projects, and Debt Service)

GRANTS— A contribution by one governmental unit to another. The contribution is usually made to aid in support of a specified function but it is sometimes also for general purposes.

INTERFUND TRANSFERS—Amounts transferred from one fund to another fund.

INTERNAL CONTROL—A plan of organization under which employees' duties are so arranged and records/procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. The work of employees is subdivided so that no single employee performs a complete cycle of operations.

INTERNAL SERVICE FUND (ISF)—A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or the other governments, on a cost-reimbursement basis.

INVESTMENTS— Securities held for the production of income, generally in the form of interest.

LEVY—(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LIABILITIES— Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LONG-TERM DEBT— Debt with a maturity of more than one year after the date of issuance.

MISSION—The reason the organizational unit exists in terms of the results the unit's output contributes to the company.

MODIFIED ACCRUAL BASIS—A system under which some accruals, usually costs, are recorded but others, usually revenues are not. The extent of modification varies in practice, depending upon the accountant's judgment.

Glossary

OPERATING BUDGET—Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets are typically required by law.

ORDINANCE—A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

PRIOR YEARS' TAX LEVIES—Taxes levied for fiscal periods preceding the current one.

PROPRIETARY FUNDS—Funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two types of proprietary funds; enterprise funds and internal service funds.

PURCHASE ORDER—A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

RESERVE FOR DEBT SERVICE—An account used to segregate a portion of fund balance for Debt Service Fund resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.

REVENUE BONDS—Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

SPECIAL REVENUE FUND—A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specified purpose.

TAXES—Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

Glossary

STATISTICAL TABLES—Financial presentations included in the Statistical Section which provide detailed data on the physical, economic, social and political characteristics of the reporting government. They are intended to provide users with a broader and more complete understanding of the government and its financial affairs than is possible from the basic financial statements and supporting schedules included in the budget. Statistical tables usually cover more than two fiscal years and often present data from outside the accounting records.

TAX RATE—The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

TMRS—Texas Municipal Retirement System.