



August 2, 2022

Notice is hereby given of a Regular Meeting of Nacogdoches City Council to be held on the above date in the City Council Chambers of City Hall, 202 E. Pilar Street, Nacogdoches, Texas, beginning at 5:30 p.m. for the purpose of considering the following agenda items.

Some City Council Members may attend via videoconference but a quorum of the City Council and the Presiding Officer will be present at the above-stated physical location. The meeting will be streamed live at <https://www.nactx.us/21> There will be an opportunity for the public to comment on agenda items either by teleconference or in person in Council Chambers.

Members of the public who wish to submit comments on a listed agenda item by telephone must contact the City Secretary's office by email at vinsonj@nactx.us or by calling 936-559-2506 and providing their name, telephone number and relevant agenda item upon which they wish to speak. All requests to make comments must be received by 12:00 p.m. on August 2, 2022. For all timely requests received, staff will call the submitted phone numbers directly during the meeting when the corresponding item comes up for comment. NOTE: The incoming phone call from City staff will be an unfamiliar number.

**PLEASE LIMIT PRESENTATIONS TO THREE MINUTES
(UNLESS PRIOR APPROVAL IS OBTAINED)**

1. CALL TO ORDER.
2. PLEDGE OF ALLEGIANCE.
3. OPEN FORUM. Open Forum is an opportunity for citizens to speak about items not listed on the agenda. In order to address City Council please complete the Open Forum Form and submit it to the City Secretary prior to the start of the meeting. In accordance with the Texas Open Meetings Act, City Council shall not discuss, deliberate, or make any decisions on items discussed during Open Forum. Comments are limited to 3 minutes per person. Open Forum is limited to the first 5 citizens who submit an Open Forum Form.
4. ITEMS TO BE REMOVED FROM CONSENT AGENDA.
5. CONSENT AGENDA: Items included under Consent Agenda require little or no deliberation by Council. Approval of Consent Agenda authorizes the City Manager or his designee to proceed with conclusion of each in accordance with staff recommendations as reflected in the minutes of this meeting.
 - A. Consider approval of minutes for July 12, 2022 and July 19, 2022 regular meetings. (City Secretary)
 - B. Presentation of Investment Report for quarter ended June 30, 2022. (Director of Finance)
 - C. Consider approval of a contract between the City of Nacogdoches and Stephen F. Austin Police Department to enable the University Police Department to receive authorized criminal justice information through their computer-aided dispatch

system. (Interim Chief of Police)

6. REGULAR AGENDA: City Council will receive staff recommendations and public input on the following items, and may deliberate and take formal action on the item.

- A. **Public Hearing:** Consider a request for a Specific Use Permit, to operate a Tattoo Salon/Body Piercing Studio in a B-2, General Business District, on Lots 6-A, 7 and 8, City Block 68, located at 3701, 3703 and 3705 North Street in the Northview Plaza Shopping Center. This request has been made by Steven Buelow. Case Number SUP2022-03. (City Planner)
- B. **Public Hearing:** Consider an ordinance to establish a school zone on Business State Highway 21 for Carpenter Elementary School. (Project Engineer)
- C. Receive presentation on the 2022 Texas Blueberry Festival. (Wayne Mitchell, Chamber of Commerce and Grace Handler, Blueberry Festival Committee)
- D. Consider approval of an ordinance to establish a freeze on ad valorem (property) taxes for residence homesteads of individuals sixty-five (65) years of age or older or a disabled person. (Director of Finance)
- E. Consider approval of an amendment to ordinance Sec. 94-81 to increase the exemption to ad valorem (property) taxes for residence homesteads of persons over sixty-five (65) years of age in the City of Nacogdoches. (Director of Finance)
- F. Consider approval of an amendment to ordinance Sec. 94-82 to increase the exemption to ad valorem (property) taxes for residence homesteads of disabled persons in the City of Nacogdoches. (Director of Finance)
- G. Presentation of proposed 2022-2023 budget and calculated property tax rates.(Director of Finance)
- H. Set public hearing dates for both budget and tax rate. (Director of Finance)

7. ADJOURN.



Jan Vinson, City Secretary



This agenda is posted as required under G. C. Section 551.041. For more information or a copy of the Open Meetings Act, please contact Attorney General of Texas at 1-800-252-8011; City Secretary at 936/559-2506 or visit City of Nacogdoches web site at www.nactx.us.

CERTIFICATION

I certify the notice of meeting was posted in the directory outside of City Hall, 202 E. Pilar Street, Nacogdoches, Texas on July 29, 2022 at 9 a.m. and remained posted until meeting convened.

Jan Vinson, City Secretary



City Council Meeting

Date: August 2, 2022

Agenda Item: 5.A.

PRESENTER: Jan Vinson, City Secretary

ITEM/SUBJECT: Consider approval of minutes for July 12, 2022 and July 19, 2022 regular meetings. (City Secretary)

SUMMARY/BACKGROUND:

FINANCIAL:

No financial impact associated with this item

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Not Applicable

CITY CONTACT: Jan Vinson, City Secretary
vinsonj@nactx.us
936-559-2506

ATTACHMENTS: 1. July 12, 2022 Minutes
2. July 19, 2022 Minutes



Regular Session
Nacogdoches City Council
July 12, 2022 – 4 p.m.
City Council Room – City Hall
202 East Pilar Street

DRAFT

City Council present in person: Mayor Jimmy Mize, Council Members Kathleen Belanger, Amelia Fischer and Chad Huckaby. **Absent:** Council Member Roy Boldon.

1. Called to order at 4:01 p.m.

2. Pledge of Allegiance.

3. **WORK SESSION:**

A. Presentation of departmental budgets for fiscal year 2022-2023.

Pam Curbow, Finance Director, reviewed priorities and challenges in this year's budget, vacancies, competitive pay, inflation and budget timeline.

Council Member Belanger stated it would be helpful to have an updated calendar which is followed unless there was an emergency. Council Member Huckaby asked staff to confirm that a quorum of City Council would be present when calling special City Council meetings. Mayor Mize asked staff to prepare a calendar throughout 2022 and continue to add items as they become known.

City Council agree to eliminated the August 9, 2022 special City Council meeting from the budget calendar.

Bonita Hall, HR Director, stated there is a significant increase in supplies and materials and contractual services. She also discussed a supplemental request which includes funds for Human Resources office renovation.

Michael Donnell, IT Manager, discussed proposed budget and supplemental packages. Supplemental request includes MS Office 365, Cloud back up, adding one staff person, Incode Cloud migration, Recreation/Library PA system and SFASU fiber connection.

Alaina Helton, Director of Planning and Neighborhood Services, discussed proposed budget for Planning and Zoning, Code Enforcement and Animal Control. Animal Services had one supplemental request which is a new position, Adoption & Rescue Coordinator.

Brian Bray, Community Services Director, reviewed the proposed budget and revenue for Parks, Cemetery, Recreation, Library, Historic Sites and Main Street. Supplemental packages included one full time horticulturalist in Parks and Cemetery, reclassification of Main Street Assistant, museum roof replacements, parking at Zion Hill, cemetery road paving, ADA ramp repair, equipment replacement, soccer fencing and a sign at the Railroad Depot.

Council Member Belanger requested time to discuss budget principles during the Work Session continuation at the end of the agenda.

City Council recessed at 5:25 p.m. and resumed the meeting at 5:30 p.m.

4. Dr. Tyrrel Grohman spoke during open forum regarding the active shooter training at McMichael Middle School include all area law enforcement.

5. No items removed from the Consent Agenda.

6. **CONSENT AGENDA:** Items included under Consent Agenda require little or no deliberation by Council. Approval of Consent Agenda authorizes the City Manager or his designee to proceed with conclusion of each in accordance with staff recommendations as reflected in the minutes of this meeting.

A. Consider approval of minutes for June 21, 2022 regular meeting and June 28, 2022 special meeting.

Minutes unofficial until approved by City Council

Council Member Chad Huckaby moved approval; motion duly seconded by Council Member Amelia Fischer and carried by unanimous vote.

7. REGULAR AGENDA:

- A. Consider approval of a contract by and between the City of Nacogdoches and Synagro of Texas – CDR, Inc. for the 2022 SWTP Sludge Removal and Lagoon Repair Project in a not to exceed amount of \$217,913.75.

Sam Cramer, Project Engineer, discussed the sludge removal process and land application of sediment at A.L. Mangham Jr. Regional Airport. He also reviewed the lagoon repair project which includes repairing side slopes and the bottom of the lagoons.

Two bids were received and Synagro of Texas was the low bidder. Mr. Cramer stated there was a bid irregularity in the bid tabulations of twenty-five cents.

Council Member Amelia Fischer moved approval waiving all bid irregularities; motion duly seconded by Council Member Kathleen Belanger and carried by unanimous vote.

- B. Consider approval of a mid-year budget amendment ordinance amending Ordinance No. 1881-09-21 appropriating various amounts in accordance with the budget adopted for the fiscal year beginning October 1, 2021 and ending September 30, 2022.

Finance Director Pam Curbow discussed the mid-year budget amendment including fire deployment expenditures and revenues, fuel costs, vehicle replacements, transfers, training and building maintenance.

Council Member Amelia Fischer moved approval; motion duly seconded by Council Member Kathleen Belanger and carried by unanimous vote.

- C. Consider Board appointments for Building Standards Commission, Convention and Visitors Bureau Board, Historic Landmark Preservation Committee, Mayor's Committee on People with Disabilities, Nacogdoches Housing Authority, Planning and Zoning Commission and Zoning Board of Adjustments.

City Council has discussed expanding the Parks and Recreation Advisory Board and will be presenting an ordinance amendment at the July 19, 2022 City Council meeting therefore appointments will not be made to the Parks and Recreation Advisory Board at this time.

Mayor Mize moved approval for the following board appointments:

Convention and Visitors Bureau Board (3 year terms)

Chay Runnels
Tammy Purser

Building Standards Commission (3 year terms)

Regular Members
John Windham

Alternate Members
Harry Tervalon
Steve Crorey

Historic Landmark Preservation Committee (3 year terms)

Gretchen Patterson
Eric Gaylord

Housing Authority Board (2 year terms)

Lisa Oldmixon
Herbert Midgley

Mayors Committee on People with Disabilities (2 year terms)

Victor Galan
Janie Richardson
Lara Sowell
Teresa Colvin
Deidra Harrison

Planning and Zoning Commission (2 year terms)

Margaret Forbes
Matt Perry

Zoning Board of Adjustment (2 year terms)

Regular Members
Rhonda Ward
MaryAnn Bentley
Olivia Kiritsy

Alternate Members
Charles Wheeler
Clayton Jones

Motion duly seconded by Council Member Chad Huckaby and carried by unanimous vote.

8. WORK SESSION (Continued):

A. Continuation of presentation of department budget for fiscal year 2022-2023, if necessary.

B.D. Ramin, Utility Billing Manager, reviewed the proposed budget which included increases in fuel cost, meter cost and credit card fees. Supplemental packages include a new Utility Billing Analyst position and replacing one vehicle.

Joe Cefalu, Airport Manager, reviewed the proposed budget stating the increasing in supplies and materials is due to fuel cost and the remainder of the budget remains relatively the same. He also discussed the CIP projects which will include the airport runway project.

Jan Vinson, City Secretary, reviewed the proposed budget and a supplemental request for an Office Assistant III.

Pam Curbow, Finance Director, reviewed the budget calendar.

Council Member Belanger stated she wants to see the total salary and fringe benefits for each year from 2019 through 2022, the total proposed for 2023 and the same information as a percentage of the budget before City Council begins budget deliberations. Council Member Belanger also stated that she wants to see Police Department staffing numbers from 2018 through 2022 showing number of staff, number of staff lost and number of staff gained bi-annually. She stated she would like to see three budgets, one bare-bones budget, one in between and one with everything.

Pam Curbow, Finance Director, explained the budget process which will be the same process as last year.

Council Member Belanger stated that the budget process completed last year was problematic for her and she wants to see something different. Council Member Belanger stated she would like three budgets showing three different scenarios one of which would be a bare-bones budget. She said instead of City Council bearing the burden of funding or not funding items she believes City staff should propose to City Council what should be funded or not funded.

City Council discussed tiered priorities, program management, revenues, expenditures, fund balances, investments and total financial position.

Mayor Mize stated that City Council will not deliberate on Item 9.B. in Executive Session.

City Council convened in Executive Session at 6:21 p.m.

9. EXECUTIVE SESSION:

A. Deliberation regarding Economic Development negotiations under Government Code Section 551.087 as follows:

1. Discuss or deliberate regarding commercial or financial information the City has received from business projects the City body seeks to have locate in the City of Nacogdoches and with which the City is conducting economic development negotiations; and
2. Deliberate offer of financial or other incentive to business prospects described by Subdivision 1 above.

B. Personnel Matters – Pursuant to Texas Government Code Section 551.074, deliberations regarding the employment of a public officer or employee. The subject of this executive session is to discuss and give feedback to the City Manager regarding his annual evaluation.

City Council reconvened in open session at 7:17 p.m. taking no action.

10. Adjourned 7:17 p.m.

ATTEST:

Mayor Jimmy Mize
City Council
City of Nacogdoches

Jan Vinson, City Secretary



Regular Session
Nacogdoches City Council
July 19, 2022 – 5:30 p.m.
City Council Room – City Hall
202 East Pilar Street

DRAFT

City Council present in person: Mayor Jimmy Mize, Council Members Kathleen Belanger and Amelia Fischer. **Videconference:** Council Members Roy Boldon and Chad Huckaby.

1. Called to order at 5:32 p.m.

2. Pledge of Allegiance.

3. The following spoke during Open Forum:

Mary Roan spoke regarding the City Manager’s evaluation stating that a huge chunk of safety and trust was lost due to the witch hunt regarding the Chief of Police. She also asked City Council to remember this while evaluating the man who fired the Chief of Police.

Ed Langley stated that indebtedness taken on by City Council not covered by receivables should be put to a vote by the citizens of Nacogdoches.

Ann Keehnan spoke about climate change caused by carbon in the atmosphere. She asked that City Council remember climate change when making decisions in the community.

Brad Maule stated that two years ago the City of Nacogdoches was drowning in cash and somehow in the past two years we have managed to blow it. He discussed new schools being built, City cash reserves, Covid relief money, property taxes at an all time high, fees added to water bills, etc.

4. No items removed from the Consent Agenda.

5. **CONSENT AGENDA:** Items included under Consent Agenda require little or no deliberation by Council. Approval of Consent Agenda authorizes the City Manager or his designee to proceed with conclusion of each in accordance with staff recommendations as reflected in the minutes of this meeting.

A. Consider approval of minutes for July 7, 2022, July 8, 2022 and July 11, 2022 City Board Interviews.

B. Consider accepting \$30,000 donation from Nacogdoches County Historical Foundation for the Zion Hill Church Restoration project.

Council Member Amelia Fischer moved approval; motion duly seconded by Council Member Kathleen Belanger and carried by unanimous vote.

6. **REGULAR AGENDA:**

A. **Public Hearing:** Consider a request to amend and/or revoke the Specific Use Permit, pursuant to Section 118-174 of the Code of Ordinances, for a ‘Garden Shop & Plant Sales – Display or Greenhouse’, in a B-1 Local Business zoning district, for Lot 1, Block 1 of The Plant Shed Subdivision, located at 3123 Appleby Sand Rd. This request has been initiated by the Nacogdoches City Planner. **(PLEASE NOTE THAT THIS ITEM WAS POSTPONED FROM THE REGULAR MEETING OF THE CITY COUNCIL ON JUNE 21, 2022.)**

Mayor Mize stated he would have to recuse himself leaving only two Council Members present creating a lack of a quorum. Item is postponed to August 16, 2022 City Council Meeting.

B. Consider approval an ordinance amending Chapter 74 of the Code of Ordinances for the City of Nacogdoches to expand the Parks and Recreation Advisory Board.

Mayor Mize discussed amending Chapter 74 of the Code of Ordinances to add more members to the Parks and Recreation Advisory Board. Section 74-27 will now read as follows:

“The parks and recreation advisory board shall consist of not less than seven nor more than eleven adult citizens of the city.”

Minutes unofficial until approved by City Council

Mayor Mize moved approval; motion duly seconded by Council Member Kathleen Belanger

Council Member Boldon stated he does not believe there is a need to add up to eleven members on this board.

Council Member Huckaby stated that amending the ordinance will give City Council the opportunity to appoint more members when there are quality applicants.

Motion carried by the following vote:

Ayes – Mayor Mize and Council Members Fischer, Belanger and Huckaby

Nays – Council Member Boldon

C. Consider appointing members to the Parks and Recreation Advisory Board.

Mayor Mize moved approval to re-appoint Christy Turner and Lauren Tyler, and to appoint Rodney Ray, Charles Gregory, Angela Williams and Abby Echeverria for three year terms; motion duly seconded by Council Member Amelia Fischer and carried by unanimous vote.

D. Consider approval of a contract by and between the City of Nacogdoches and Drewery Construction Co., Inc. for the 2022 Seal Coat Project in a not-to-exceed amount of \$414,644.00.

Case Opperman, Assistant Director of Public Works, stated that one contractor submitted a bid for the project and staff recommends awarding the bid to Drewery Construction in an amount not to exceed \$414,644.00.

Council Member Kathleen Belanger moved approval; motion duly seconded by Council Member Chad Huckaby and carried by unanimous vote.

E. Consider approval of an administration/project delivery service provider(s) to complete application and project implementation for the City of Nacogdoches' 2023-2024 Community Development Block Grant (TxCDBG) funded and administered through the Texas Department of Agriculture.

Drew Flores, Purchasing Contract Specialist explained the TxCDBG for rural economic development in the amount of \$500,000.00. City staff will be applying for this grant in the spring of 2023.

The City submitted seven Requests for Proposal (RFP), three responded and two submitted proposals which were from KSBR and GrantWorks. Staff recommends entering into an agreement with GrantWorks to administer the application process, implementation, and the award and management of the funds.

Council Member Amelia Fischer moved approval; motion duly seconded by Council Member Roy Boldon and carried by unanimous vote.

F. Consider approval of the City's partially self-insured health insurance plans and ancillary benefits between the City and Blue Cross Blue Shield of Texas, Metlife Insurance and Lincoln Financial, and authorize the City Manager to execute any and all necessary renewal/contract documents.

Jeff Summer, BXS Insurance Agent, reviewed the insurance renewal for the upcoming fiscal year. He also discussed the recommended changes for the 2023 plan year which will include increased out of pocket maximum, increased specialist office visit copay, increased emergency room copay and increased specialty medication copay. Mr. Summers also reviewed the dental plan, employer paid life insurance, voluntary term life insurance, vision insurance and voluntary long term disability.

City Council expressed concern about the increasing specialty drug costs, deductible, cost to the City and employee burden. Other discussions included CARES Act funds, bid process, open enrollment process and fund balances.

HR Director Bonita Hall discussed educating employees regarding their benefits which will create more educated consumer.

Mayor Jimmy Mize moved approval; motion duly seconded by Council Member Amelia Fischer and carried by unanimous vote.

City Council recessed at 6:50 p.m. and resumed the meeting at 7 p.m.

- G. Hold a discussion and give staff direction regarding the City departmental budgets for fiscal 2022-2023.

Finance Director Pam Curbow presented a personnel cost analysis by fund as requested by Council Member Belanger. She also discussed salary and benefits for managers versus non-managers as requested by Council Member Huckaby. Ms. Curbow also discussed reimbursing the self insurance fund for Covid claims and certification pay for CDL drivers.

Interim Police Chief Scott Weems discussed issues regarding recruitment, retention, development and advancement in the Police Department. Chief Weems discussed sign on bonuses for police officers and dispatcher, and assignment pay for officers.

Fire Chief Kiplinger stated the Fire Department is having issues recruiting advanced emergency medical service professionals. Chief Kiplinger discussed providing assignment pay to Advanced Emergency Medical Technicians and Paramedics, and increasing assignment pay for Fire Investigators.

Mayor Mize, Council Members Belanger, Fischer, Boldon and Huckaby agreed to start sign on bonuses for the Police Department officers and dispatchers now.

Pam Curbow, Finance Director, also discussed modified step system for the Police and Fire Departments giving staff an opportunity for advancement via a modified step pay system which will be a multi-year implementation process.

Ms. Curbow discussed retention payments for current staff to be paid in tiers based on salary. She also discussed new position requests.

- H. Hold a discussion and give staff direction regarding the consideration of a property tax ceiling and/or property tax exemptions for homeowners age 65 and older and for disabled persons.

Interim Chief Appraiser Jason Malott reviewed residential homestead tax ceiling, property value and population of over 65 and disabled citizens and an additional exemption. Mr. Malott presented examples based on various home values to show the financial impact.

Pat Warner, Brandi Cartwright, Frank Whitehead and Sammy Smith spoke in favor of the tax ceiling and additional exemptions.

City Council discussed disseminating information to citizens who have difficulty paying property taxes and how CO Bond will affect tax rate.

City Council consensus was for staff to move forward with setting the tax ceiling for the disabled person and 65 year old and older citizens, and the additional exemption at \$40,000.

- I. Discussion and consideration of a resolution of the City of Nacogdoches, Texas approving and authorizing the publication of notice of intention to issue certificates of obligation and resolving other matters incident and related thereto.

Pam Curbow, Finance Director, discussed the City's Capital Improvement Projects which were presented to City Council in late 2021. The projects were prioritized into three tiers and a set of funding mechanisms were presented to City Council in April 2022 to cover the tier one projects. Ms. Curbow discussed the timeline associated with the issuance of Certificates of Obligation (CO). The CO Bond issuance is proposed for \$19,880,000 which included a new central fire station, parks restrooms and playgrounds, critical storm system reconstruction, annual storm sewer repairs and city-wide street rebuild.

John Martin, Hilltop Securities, discussed the issuance of Certificates of Obligation process.

Brandi Cartwright, Parks Advocacy League, spoke in favor of issuing the CO Bonds stating park upgrades are essential to families.

Milton Mooror stated the role of the Fire Department has changed over the years and the majority of calls are for medical assists and less for fires. He asked if the new fire station is a want or a need.

Carolyn Davis stated she thought bonds were for immediate needs. She asked if the City is borrowing \$20,000,000 without going to the public for a vote and does this really cover all of our needs?

John Martin, Hilltop Securities, explained Certificates of Obligation and how Texas cities use them.

Council Member Huckaby said he has concerns about issuing this amount of debt and that this decision should be made by the citizens.

Council Member Boldon stated the items discussed are needs. He said he does not have an issue with taking the bond to the citizens for a vote.

Council Member Fischer stated that staff and City Council have discussed these issues since 2021 and maintenance can't be deferred any longer.

Council Member Belanger discussed using reserves instead of borrowing money. She also stated she needs more detailed information on the projects before she makes a decision. She said she wanted to have public input before a decision is made and said that she would rather push this down the road.

Mayor Mize stated staff and City Council has been studying these projects and how to fund them for months, and we cannot continue to defer them.

Council Member Huckaby stated these projects need to be done but the citizens should make the decision.

Brad Maule said the public should have a voice in this bond.

Brandi Cartwright said the public is involved by electing the Council Members and the public has access to their Council Members.

Anne Keehnan stated that anyone who wants to be involved can be. She said that the public elected City Council to lead the community and we can't go to the public with every decision.

Steve Bartlett, Director of Public Works, discussed shovel ready sewer projects that are critical and failing and will have to be funded whether a CO Bond is issued or not.

Council Member Belanger wants to have a listening session for citizens to voice their opinions.

Council Member Fischer stated that experienced and trusted staff have determined the City does not have the money these projects and there is no way we can get the money for these projects without the CO Bonds. She also stated that if these projects continue to be deferred we will never catch up.

Council Member Roy Boldon moved approval; motion duly seconded by Council Member Amelia Fischer.

Council Member Kathleen Belanger made a motion to amend the original motion to include a public meeting next week to hear citizen input; motion duly seconded by Council Member Chad Huckaby and failed by the following vote:

Ayes - Council Member Belanger, Boldon and Huckaby

Nays – Mayor Mize and Council Members Fischer

Discussion followed where Council Member Boldon indicated he did not intend to require an additional public meeting. The amended motion then failed by the following vote:

Ayes: Council Member Belanger

Nays: Mayor Mize, Council Members Fischer, Boldon and Huckaby

Council Member Roy Boldon moved approval of a resolution approving and authorizing the publication of notice of intent to issue certificates of obligation and resolving other matters incident and related thereto, motion duly seconded by Council Member Amelia Fischer and carried by the following vote:

Ayes – Mayor Mize and Council Members Fischer and Boldon

Nays – Council Members Belanger and Huckaby

- J. Hold a discussion and give staff direction regarding the City Council meeting schedule for the remainder of 2022.

City Manager Mario Canizares reviewed the City Council meeting calendar for the next several months.

City Council will meet on the second Tuesday in October due to National Night Out. The second Tuesday meeting in December will be cancelled and the meetings in January 2023 will be on the second and third Tuesday.

7. EXECUTIVE SESSION:

A. Real Property – Pursuant to Texas Government Code Section 551.072, deliberations regarding the purchase, exchange, lease, or value of real property. The subject of this Executive Session is to discuss City fire station location

B. Personnel Matters – Pursuant to Texas Government Coe Section 551.074, deliberations regarding the employment of a public officer or employee. The subject of this executive session is to discuss and give feedback to the City Manager regarding his annual evaluation.

City Council reconvened in open session at 10:37 p.m. taking no action.

8. Adjourned 10:37 p.m.

ATTEST:

Mayor Jimmy Mize
City Council
City of Nacogdoches

Jan Vinson, City Secretary



City Council Meeting

Date: August 2, 2022

Agenda Item: 5.B.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Presentation of Investment Report for quarter ended June 30, 2022. (Director of Finance)

SUMMARY/BACKGROUND: Presentation of Investment Report for quarter ended June 30, 2022.

FINANCIAL:

No financial impact associated with this item

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Not Applicable

CITY CONTACT: Pamela Curbow, Director of Finance
curbowp@nactx.us
936-559-2526

ATTACHMENTS: 1. Quarterly Investment Report 06 30 2022 - Signed Copy

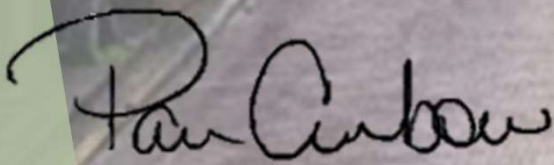
Nacogdoches

the oldest town in Texas



FY 2021-22 Investment Report – 3rd Quarter April 1, 2022 – June 30, 2022

This report is presented in accordance with the Texas Government Code Title 10 Section 2256.023. The below signed hereby certify that, to the best of their knowledge on the date this report was created, that this report is in compliance with the state policies and Investment Policy of the City of Nacogdoches.

A handwritten signature in black ink, appearing to read "Pam Curban", is written over a horizontal line.

Investment Officer

Investment Position as of June 30, 2022

As of June 30, 2022 the City of Nacogdoches has investments in the following accounts:

- ▶ \$3.4 million invested in Southside Bank; earning an average rate of 0.27%,
- ▶ \$48.3 million invested in TexPool accounts; earning a rate of 1.00%,
- ▶ \$1.5 million invested in a Fidelity Money Market Account with Regions Bank; earning a rate of 0.01%,
- ▶ \$6.5 million invested in a Money Market Account with Veritex Bank; earning a rate of 0.82%,
- ▶ \$4.0 million invested in a Money Market Account with Southside Bank; earning a rate of 0.43%,
- ▶ \$16.2 million invested in Certificates of Deposit; earning an average rate of 0.86%
- ▶ \$13.9 million invested in US Treasury Notes; earning an average rate of 2.06%
- ▶ The City's average yield for FY22 is 0.53%

Quarter End Results by Investment Category

Asset Type	March 31, 2022 Book Value	March 31, 2022 Market Value	June 30, 2022 Book Value	June 30, 2022 Market Value	June 30, 2022 APR
Southside Bank Depository Accounts	\$ 7,149,443.42	\$ 7,920,168.55	\$ 3,255,056.57	\$ 3,382,983.38	0.27%
Southside Money Market Account	\$ 4,015,226.50	\$ 4,015,226.50	\$ 4,019,334.23	\$ 4,019,333.23	0.43%
Veritex Bank Money Market Account	\$ 6,502,558.74	\$ 6,502,558.74	\$ 6,512,859.19	\$ 6,512,859.19	0.82%
Regions Bank/Fidelity Money Market Account	\$ 1,489,561.15	\$ 1,489,561.15	\$ 1,490,462.20	\$ 1,490,462.20	0.01%
Certificates of Deposits	\$ 18,237,567.60	\$ 18,237,567.57	\$ 16,169,629.25	\$ 16,169,629.22	0.86%
Texpool Investments	\$ 42,356,527.57	\$ 42,434,397.51	\$ 48,240,020.37	\$ 48,263,770.37	1.00%
US Treasury Notes	\$ 14,000,000.00	\$ 14,000,000.00	\$ 13,899,365.43	\$ 13,899,365.43	2.06%
Totals	\$ 93,750,884.98	\$ 94,599,480.02	\$ 93,586,727.24	\$ 93,738,403.02	

Current Quarter Average Yield
Total Portfolio 1.19%

Fiscal Year to Date Average Yield
Total Portfolio 0.53%

Interest Earnings

Quarterly Interest Income	\$ 277,595.79
Year to date Interest Income	\$ 399,237.29

Note: Bank balances represent pooled cash accounts. Cash balances are unaudited.

Summary Investment Statement

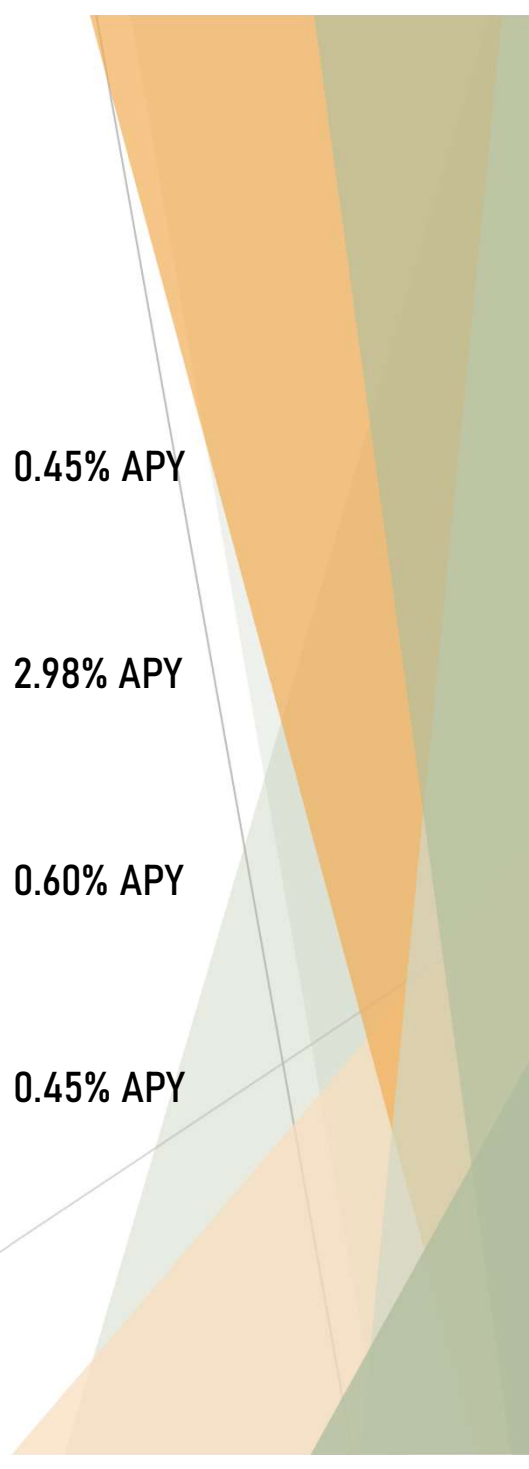
04/01/2022 – 06/30/2022

Beginning Balance	04/01/2022	\$ 93,950,885
Ending Balance	06/30/2022	\$ 93,586,727
Increase / (Decrease)		\$ (164,158)
Total Interest		\$ 277,596
Avg Yield for Quarter		1.19%

Certificates of Deposit

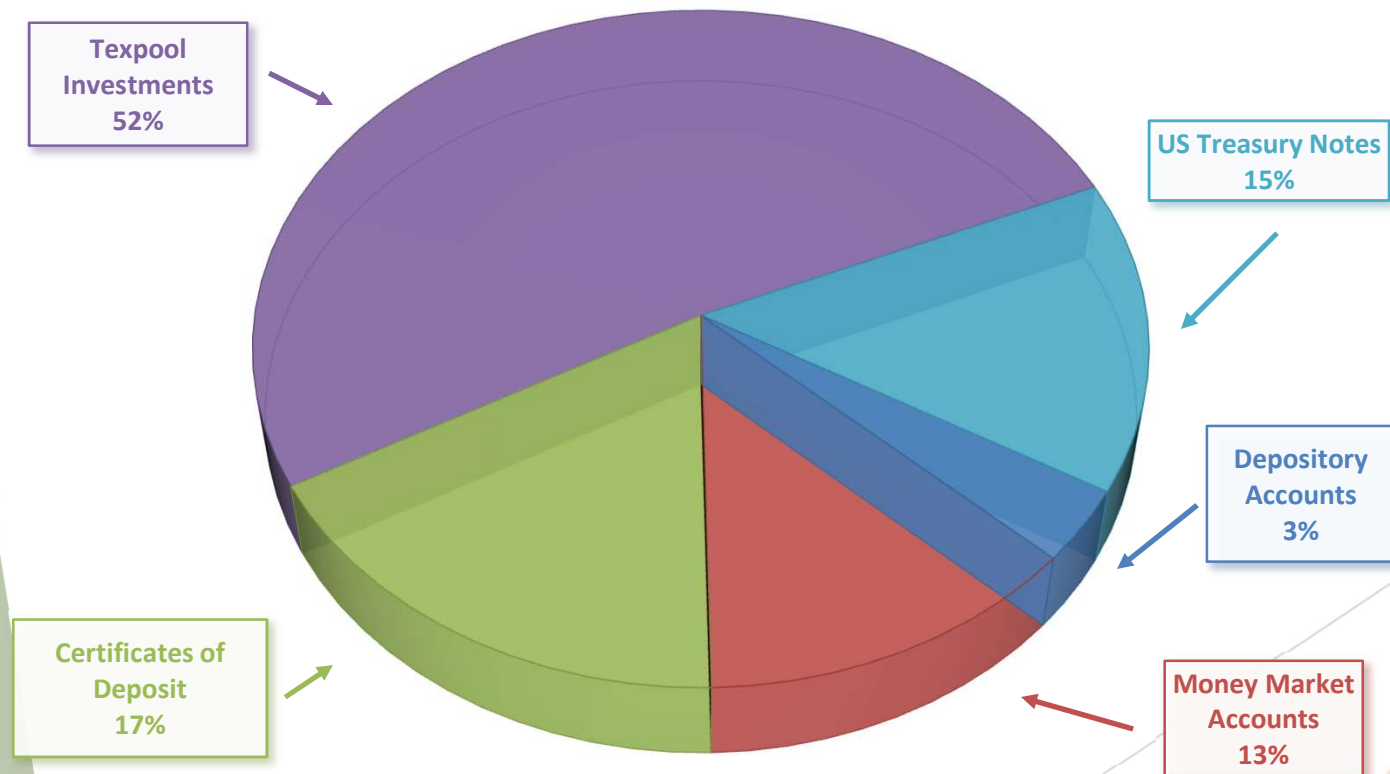
- ▶ Citizens State Bank (GF - \$2M)
18 Month CD
Balance = \$2,022,187
Maturity Date: 9/23/2023
0.75% APY
- ▶ Citizens State Bank (GF - \$2M)
12 Month CD
Balance = \$2,033,775
Maturity Date: 3/31/2023
0.70% APY
- ▶ Citizens 1st Bank (GF - \$1M, UF - \$1M)
24 Month CD
Balance = \$2,062,249
Maturity Date: 8/27/2022
0.60% APY
- ▶ Austin Bank (UF - \$2M)
18 Month CD
Balance = \$2,009,916
Maturity Date: 7/26/2022
0.35% APY

Certificates of Deposit

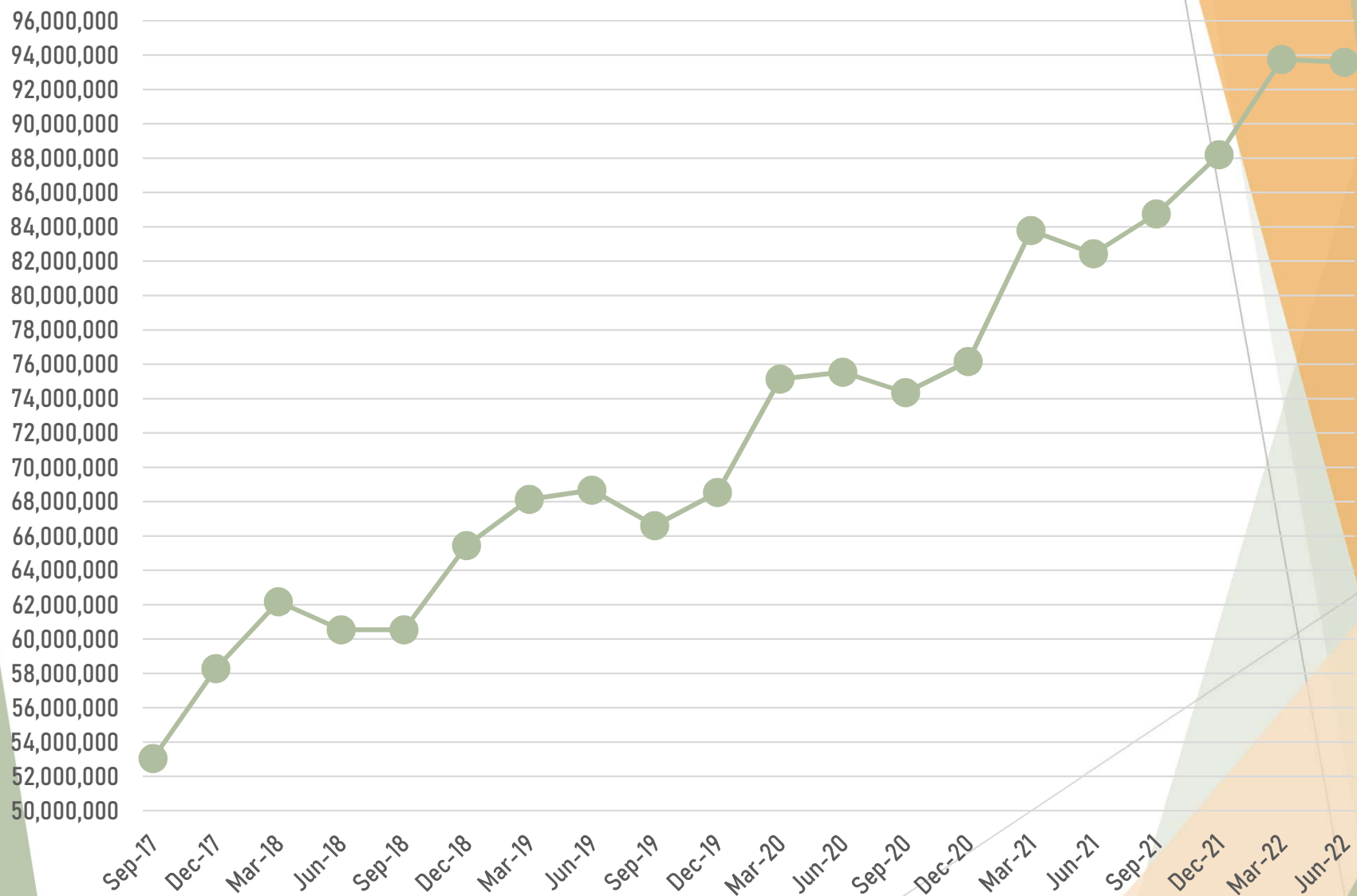
- 
- 
- ▶ **Austin Bank (UF - \$2M)**
24 Month CD
Balance = \$2,012,757
Maturity Date: 1/26/2023
0.45% APY
 - ▶ **East West Bank (SF - \$2M)**
12 Month CD
Balance = \$2,000,644
Maturity Date: 6/27/2023
2.98% APY
 - ▶ **Citizens State Bank (SF - \$2M)**
24 Month CD
Balance = \$2,021,356
Maturity Date: 9/23/2022
0.60% APY
 - ▶ **Citizens State Bank (SF - \$2M)**
24 Month CD
Balance = \$2,006,744
Maturity Date: 10/4/2023
0.45% APY

Ending Book Value June 30, 2022

Investment	Value	% Total
Depository Accounts	\$ 3,255,056.57	3.48%
Money Market Accounts	\$ 12,022,655.62	12.85%
Certificates of Deposit	\$ 16,169,629.25	17.28%
Texpool Investments	\$ 48,240,020.37	51.55%
US Treasury Notes	\$ 13,899,365.43	14.85%
Total	\$ 93,586,727.24	100.00%



5-Year Portfolio Balance History



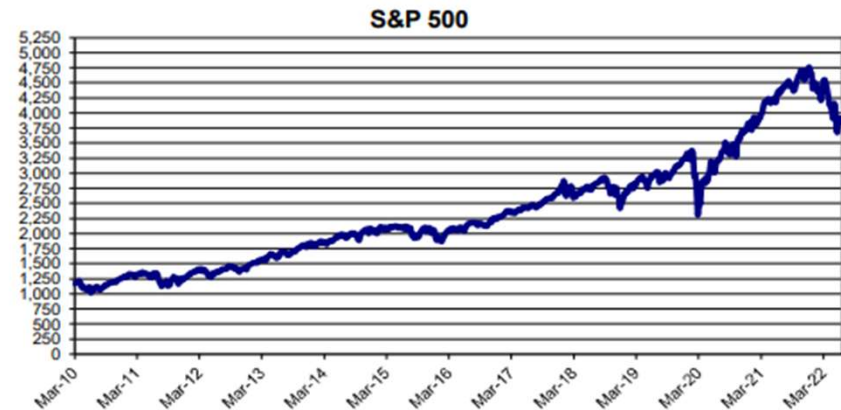
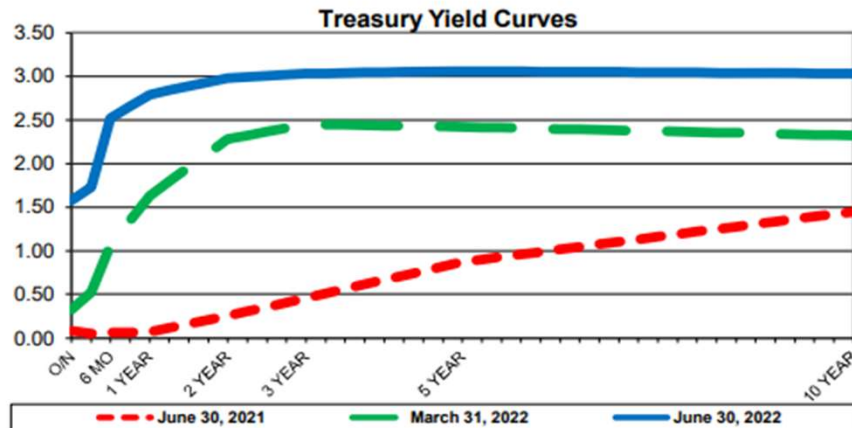
Economic Overview – 06/30/2022

Valley View Consulting LLC

Economic Overview

6/30/2022

The Federal Open Market Committee (FOMC) raised the Fed Funds target range 0.75% to 1.50% - 1.75% June 15th (Effective Fed Funds are trading +/-1.60%). The FOMC began actively reducing their balance sheet June 1. An additional 0.75% increase is anticipated July 27. First Quarter GDP (final) was -1.6%. June Non-Farm Payroll added 372k net new jobs while the Three Month Average NFP declined to 375k. Crude oil settled in at +/- \$105 per barrel. The Stock Markets continued sliding lower, but may be stabilizing. More domestic and international economic indicators softened, including housing data. A recession in the next 12 to 18 months is being openly discussed. Inflation remained well over the FOMC 2% target (Core PCE +/-4.7% and CPI exceeding 8%).





City Council Meeting

Date: August 2, 2022

Agenda Item: 5.C.

PRESENTER: Scott Weems, Interim Chief of Police

ITEM/SUBJECT: Consider approval of a contract between the City of Nacogdoches and Stephen F. Austin Police Department to enable the University Police Department to receive authorized criminal justice information through their computer-aided dispatch system. (Interim Chief of Police)

SUMMARY/BACKGROUND: The Texas Department of Public Safety requires agencies that share a connection to the Texas Law Enforcement Telecommunications System to have an interlocal cooperation agreement. This agreement allows Stephen F. Austin University Police access to the Texas Law Enforcement Telecommunications System through the Nacogdoches Police Department's connection. This enables the University Police Department to receive authorized criminal justice information through their computer-aided dispatch system.

FINANCIAL:

No financial impact associated with this item

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Not Applicable

CITY CONTACT: Scott Weems, Interim Chief of Police
weemss@nactx.us
936-559-2619

ATTACHMENTS: 1. Interlocal Agreement

INTERLOCAL COOPERATION AGREEMENT

THIS INTERLOCAL COOPERATION AGREEMENT is made and entered into effective this 6th day of June, 2022, by and between the City of Nacogdoches (the “City” herein) and Stephen F. Austin Police Department (the “Entity” herein), political subdivisions of the State of Texas._

WITNESSETH:

WHEREAS, V.T.C.A., Government Code, Chapter 791, the Texas Interlocal Cooperation Act, provides that any one or more local governmental entities may contract with each other for the performance of governmental functions and for the joint use of facilities or services for police protection and for the promotion and protection of the health and welfare of the inhabitants of this State and the mutual benefit of the parties;

WHEREAS, the City, for purposes of performing functions of law enforcement through its police department, has an authorized access terminal providing access to the Texas Law Enforcement Telecommunications System (“TLETS”);

WHEREAS, TLETS provides potentially valuable law enforcement-related data from intrastate and interstate sources to assist law enforcement in the investigation of crime;

WHEREAS, TLETS is administered by the Texas Department of Public Safety, who in turn grants specific access to TLETS through specifically defined terminals, one of which is held by the City through its police department;

WHEREAS, the Entity desires to access TLETS through the current authorized connection of the City to assist the Entity in the investigation of crime;

WHEREAS, the Entity’s investigation of crime serves the purpose of providing police protection and promoting and protecting the health and welfare of local residents;

WHEREAS, the City, by its proximity, will benefit from improved criminal investigation by the nearby Entity; and

WHEREAS, the City desires to allow the Entity to access TLETS through the City’s authorized connection for criminal justice purposes by the Entity, with the Entity bearing any additional costs related to the Entity gaining access to TLETS through the City.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the undersigned parties agree as follows:

I.

Terms and Conditions

1. The City agrees to allow the Entity to access the City's authorized TLETS connection for criminal justice purposes.
2. The Entity agrees to bear any costs associated with the Entity gaining access to and using the City's TLETS connection.
3. The Entity agrees that the Entity's use of the City's TLETS connection and information obtained there from shall at all times comply with all applicable local, state, and federal regulations.

II.

Miscellaneous

1. The parties agree that in the event any provision of this Agreement is held by a court of competent jurisdiction to be in contradiction of any laws of the State or the United States, the parties will immediately rectify the offending portions of this Agreement. The remainder of the Agreement shall be in full force and effect.
2. Any financial obligations of the parties under this agreement shall be payable from current revenues available to the respective paying party.
3. This Agreement constitutes the entire agreement between the parties hereto, and supersedes all of their oral and written negotiations, agreements and understandings of every kind. The parties understand, agree and declare that no promise, warranty, statement or representation of any kind whatsoever, which is not expressly stated in this Agreement, has been made by any party hereto or its officers, employees or other agents to induce execution of this Agreement. This Agreement cannot be modified, or any of the terms hereof waived, except by an instrument in writing, referring specifically to this Agreement, executed by the parties.
4. The laws of the State of Texas shall govern the validity, enforcement and interpretation of this Agreement. The obligations of the parties are performable and venue for any legal action arising out of this Agreement shall lie in Nacogdoches County, Texas.
5. This Agreement shall be binding upon and inure to the benefit of the City and the Entity and their respective representatives, successors and assigns. Except as expressly provided herein, nothing in this Agreement is intended to confer on

any person, other than the parties hereto and their respective heirs, personal representatives, successors and assigns, any rights or remedies under or by reason of this Agreement.

6. In addition to the acts recited in this Agreement to be performed by any party, the parties agree to perform, or cause to be performed, any and all such further acts as may be reasonably necessary to consummate the acts or transactions contemplated hereby.
7. The effective date of this Agreement shall be the date stated below.

Dated this 6th day of June 2022.

**City of Nacogdoches
Department**

Mayor Date

 5-29-22
Chief of Police Date

**Stephen F. Austin Police
Department**

E-SIGNED by Gina Oglesbee
on 2022-06-06 08:52:05 CDT

June 06, 2022

VP, Finance & Administration Date

 6/1/22
Chief of Police Date

PRESENTER: Alaina Helton, City Planner

ITEM/SUBJECT: Public Hearing: Consider a request for a Specific Use Permit, to operate a Tattoo Salon/Body Piercing Studio in a B-2, General Business District, on Lots 6-A, 7 and 8, City Block 68, located at 3701, 3703 and 3705 North Street in the Northview Plaza Shopping Center. This request has been made by Steven Buelow. Case Number SUP2022-03. (City Planner)

SUMMARY/BACKGROUND: The request is for a Specific Use Permit (SUP) for the operation of a Tattoo Salon & Body Piercing Studio at 3701, 3703, and 3705 North Street. The property is zoned B-2, General Business and is developed as an retail shopping center with a mix of uses. Per the Zoning Ordinance, a Tattoo Salon/Body Piercing Studio is allowed in the B-2, General Business zoning district with approval of an SUP. The SUP process allows Staff, the Commission, and the City Council the opportunity to review, and impose conditions if necessary on such development.

The applicant is proposing to utilize an existing 1,800 square foot tenant space (Suite-1) in the Northview Plaza shopping center located at northwest corner of North St. and W. Parker Rd. The applicant has proposed business operating hours between 2 p.m. and 10 p.m., Tuesday through Saturday.

Adjacent Land Use & Zoning

The subject property is zoned B-2, General Business and is currently developed as Commercial. The surrounding zoning and land uses are as follows:

Direction	Comprehensive Plan	Zoning	Land Use
North	Commercial	B-2, General Business	Commercial
South (across W.Parker St.)	Commercial	B-2, General Business	Commercial
East (across North St.)	Commercial	B-2, General Business	Commercial
West (across Pearl St.)	Single Family Residential	A, Agricultural	Agriculture

The surrounding areas are zoned and developed as commercial properties, with the exception of an agricultural property to the west across Pearl St. The Northview Plaza shopping center is made up of a mix of uses, including, retail, restaurant, indoor recreation/entertainment, office, civic, and medical uses. The proposed SUP will not change the allowed uses permitted under the current B-2 zoning district.

STAFF REVIEW:

Per Section 118.139 of the Nacogdoches Zoning Ordinance, the following conditions shall be considered when reviewing an application for a Specific Use Permit:

Compatibility: The specific use will be compatible with and not injurious to the use and enjoyment of other property in the immediate vicinity, nor significantly diminish or impair property values within the immediate vicinity;

The proposed SUP is located within one of the City's main commercial corridors, and will utilize an existing 1,800 square foot tenant space that fronts North Street. The applicant has proposed the following operating hours for the business: Monday through Thursday between 2p.m. and 10p.m.; Friday and Saturday between 2p.m. and 12a.m.; with Sunday being closed. There are two existing tattoo parlors along this same commercial corridor on South Street that have not appeared to impair the use of the surrounding properties.

Orderly Growth and Development: The establishment of the specific use will not impede the normal and orderly development and improvement of surrounding vacant property;

The proposed SUP is located within an existing shopping center and no new construction is proposed. There is no vacant property located adjacent to the property.

Supporting Facilities: Adequate utilities, access roads, drainage and other necessary supporting facilities have been or will be provided;

The subject property takes direct access from North Street, a major collector street which functions as primary access for the property and adjacent development. The roadway is adequate to accommodate the proposed use.

Drives and Parking: The design, location and arrangement of all driveways and parking spaces provides for the safe and convenient movement of vehicular and pedestrian traffic without adversely affecting the general public or adjacent developments;

The new use will not require a redesign of any drives or parking. The existing parking is adequate for the proposed use.

Nuisances: Adequate nuisance-prevention measures have been or will be taken to prevent or control offensive odor, fumes, dust, noise and vibration;

All activities will be limited to the interior of the buildings with limited hours of operation. The proposed use should not produce any offensive odor, fumes, dust, noise, or vibrations.

Lighting: Any lighting to be provided will be directional so as not to disturb or adversely affect neighboring properties;

There is no new lighting proposed with this SUP. Outdoor lighting must meet the City's lighting ordinance restrictions, i.e. only downlighting, no spillover lighting onto neighboring properties.

Landscaping: Sufficient landscaping and screening to ensure harmony and compatibility with adjacent property exists or will be provided;

The proposed use is located within an existing commercial center and all activities will take place entirely within the structure. The property is bound by commercial development to the north, and public streets to the east, south and west.

Comprehensive Plan: The proposed use is in accordance with the comprehensive plan.

The 2003 Comprehensive Plan designates this area as *Commercial* on the Future Land Use Plan (FLUP). This Land Use category is defined as "Shopping and service facilities for the sale of goods and services, including small shops and larger retail stores and centers, restaurants, hotels and motor service stations, and various other customer-oriented establishments...Also

appropriate for places of worship and other nongovernment facilities where people frequently gather (private schools, lodg meeting halls).”

Staff finds that the FLUP designation is consistent with the current underlying B-2, General Business zoning of the subject property. Approval of the SUP will not change the land uses permitted by B-2 zoning district.

NOTICES:

Of the 15 notices mailed to property owners within the 200-foot notification area, Staff has received one (1) written response in opposition to the request from the owner of a commercial property located on the south side of W. Parker Rd. The stated concern of the property owner is that the proposed use will reduce the overall tenant quality of the shopping center.

This zoning application was also subject to the additional noticing practices that were approved by Council in January, 2021. These include: a zoning sign located on the subject property; notices published on the City’s webpage and social media platforms; and, mailed courtesy notices to property owners within 500 feet of the subject property.

Neighborhood Input: The applicant held a neighborhood meeting for the property owners within 500 feet of the property on July 13, 2022 to discuss and answer questions about the request. None of the surrounding property owners attended the meeting.

RECOMMENDATIONS

P&Z Commission Recommendation: The Planning & Zoning Commission considered this item on July 25, 2022 and voted unanimously (4-0) to approve the request.

Staff Recommendation: Based on the above findings, Staff recommends approval of the Specific Use Permit.

FINANCIAL:

No financial impact associated with this item

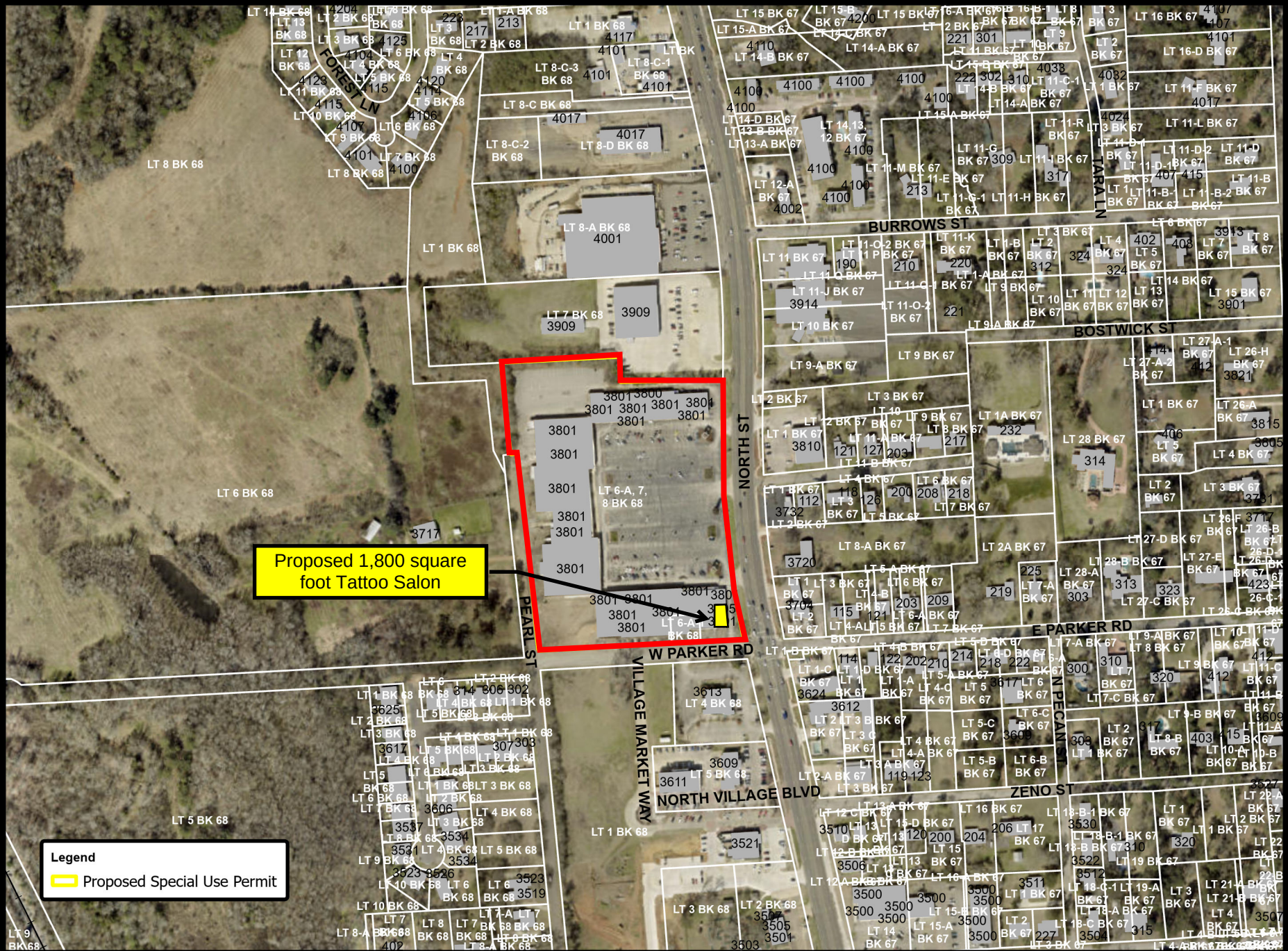
COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Economic Development

CITY CONTACT: Alaina Helton, AICP, City Planner
heltona@nactx.us
936-559-2572

ATTACHMENTS:

1. Aerial Map
2. Zoning Map
3. Future Land Use Map
4. Notification Map
5. Public Response Form
6. Site Photos
7. Ordinance

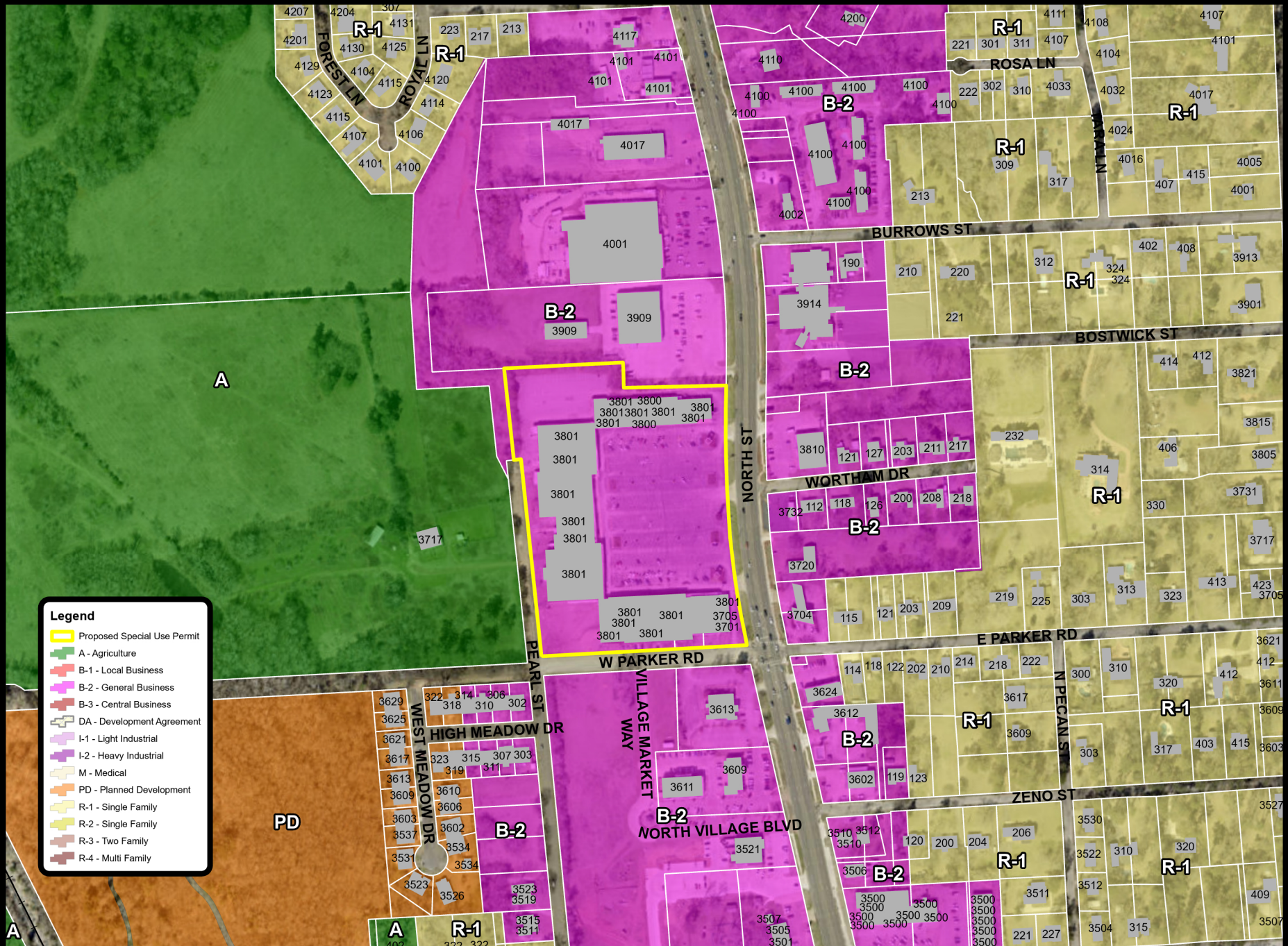


Notice: This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.



0 100 200 400 Feet

Date Created: June 28, 2022 Software: ArcGIS Pro 2.9.3

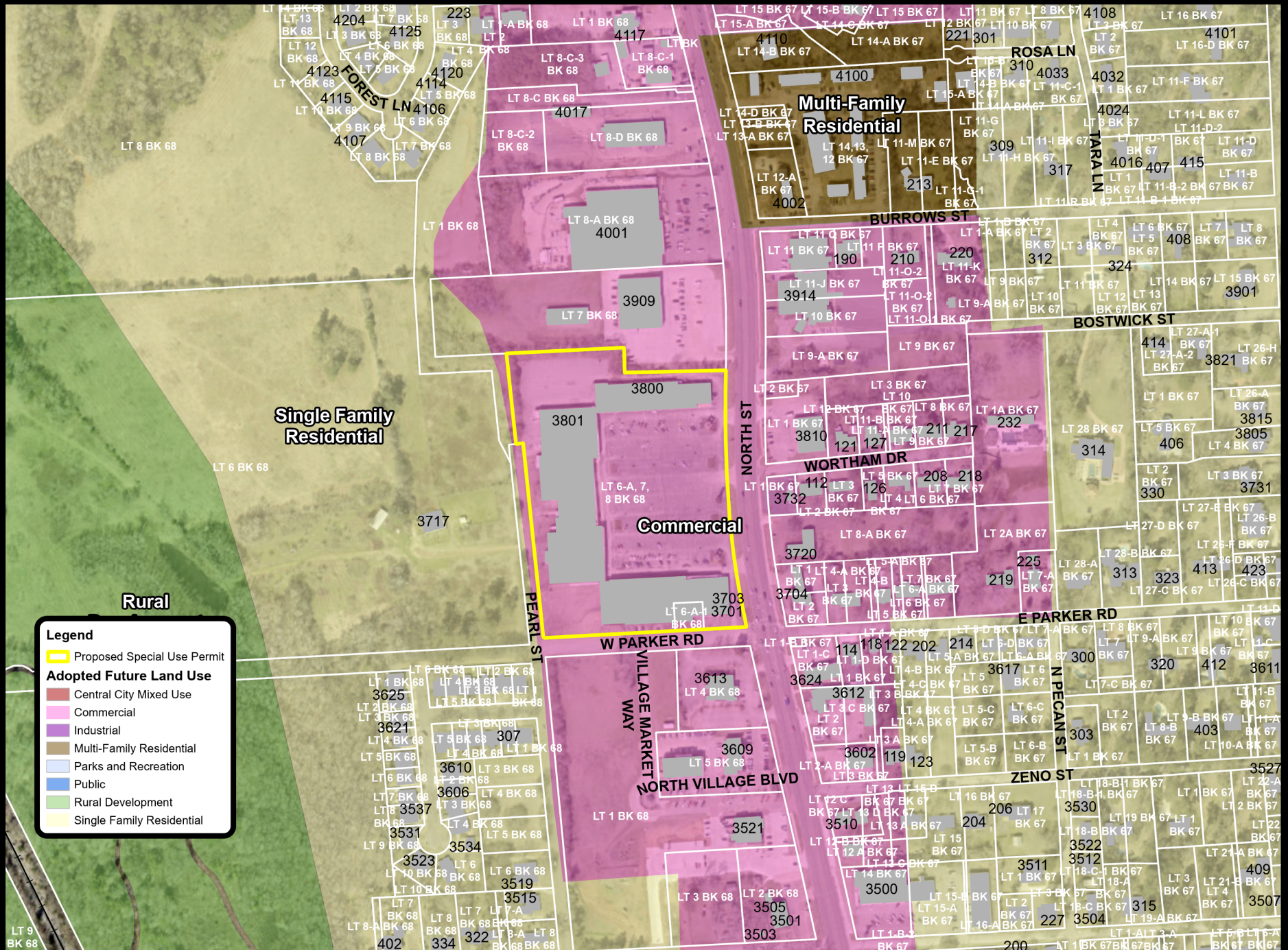


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0 100 200 400 Feet

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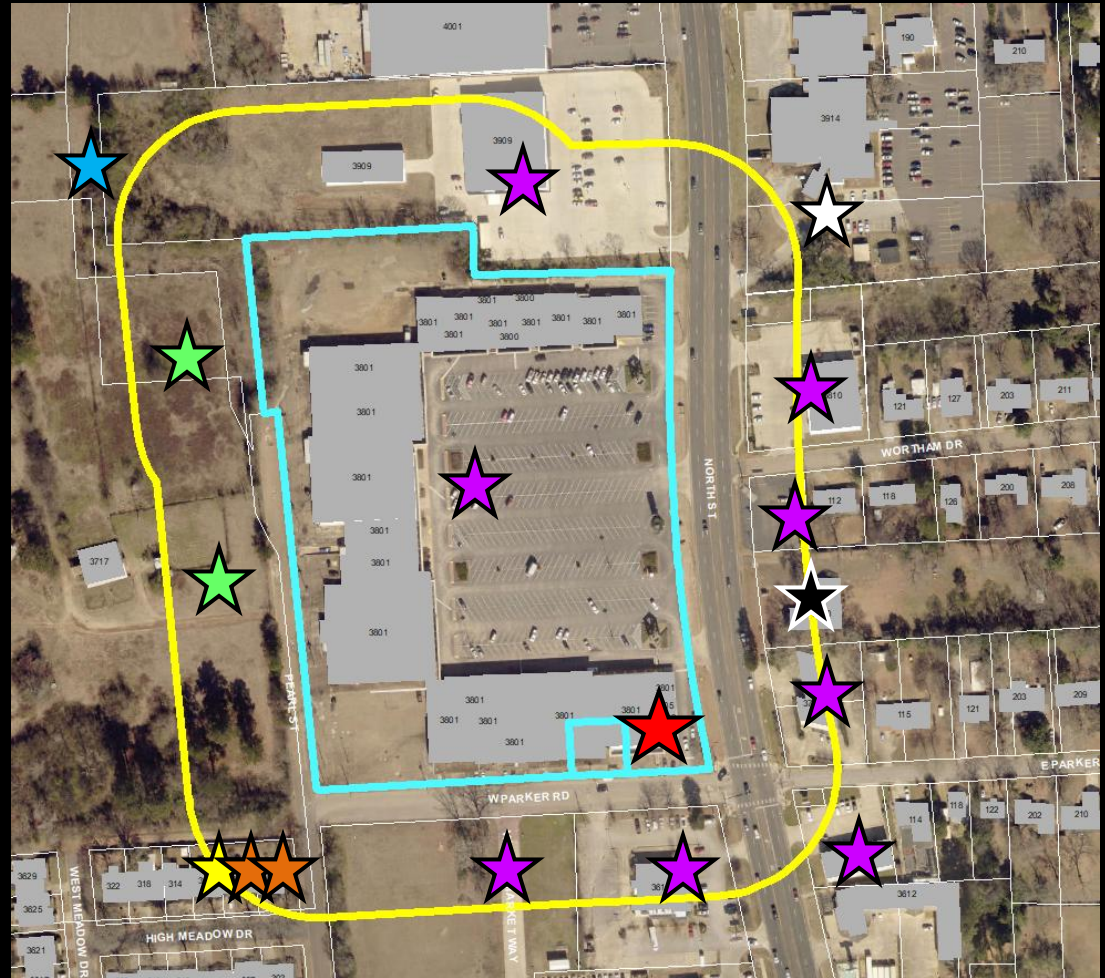
Date Created: June 28, 2022 Software: ArcGIS Pro 2.9.3

200 Foot Notification Map

Legend

-  200 Foot Buffer
-  Proposed SUP
-  Undeveloped
-  Single Family- Rental
-  Single Family- Owner Occupied
-  Agriculture
-  Commercial
-  Vacant

SUP2022-03: 3701 North St.





Response Form

Project Number: SUP2022-03

3701, 3703 & 3705 North Street, Suite 1-Northview Plaza

You may make your views known by completing this form and returning it to the Planning & Zoning department. You may also make your views known in person by attending the public hearings. **Please complete and return form to:**

City of Nacogdoches Planning & Zoning Department

Attn: Rhonda Lewis

PO Drawer 635030

Nacogdoches, TX 75963

You may also email a copy to Rhonda Lewis, lewisr@nactx.us

Project Number: SUP2022-03

Please circle one:

☐ In favor of request

☒ Opposed to request

Comments:

We have had bad experiences with tattoo shops in the past. We have also found that it generally reduces the overall tenant quality of the shopping center. Many national tenants will not lease space next to tattoo parlors

Signature: JJ McDermott

Printed Name: JJ McDermott - Manager of THREE NAC LLC (owner)

Street Address: ~~3613 North St.~~ 3003 W Alabama St.

City, State and Zip Code: ~~Nacogdoches, TX 75965~~ Houston, TX 77098

Phone Number: 713 818 8459

Email Address: jmcdermott@streetwiseretail.com

Physical Address of Property within 200 Feet: 3613 North St. Nacogdoches, TX 75965

City of Nacogdoches

202 E. Pilar – PO Drawer 635030 – Nacogdoches, TX 75963

936-559-2574 Fax 936-559-2910 www.nactx.us

Home of Stephen F. Austin State University www.sfasu.edu

SUP2022-03 Site Photos



Street view from
North St.

Tenant space in
yellow



Entry & shared parking for shopping center to the north.





Commercial
properties to
the east (across
North St.)

Commercial property
to the south (across
W. Parker Rd.)



ORDINANCE NO. 1920-08-22

AN ORDINANCE OF THE CITY OF NACOGDOCHES, TEXAS, GRANTING A SPECIFIC USE PERMIT FOR AN TATTOO SALON/BODY PIERCING STUDIO LOCATED WITHIN THE B-2, GENERAL BUSINESS ZONING DISTRICT, BEING LOTS 6-A, 7 AND 8, CITY BLOCK 68, LOCATED AT 3701, 3703 AND 3705 NORTH STREET IN NACOGDOCHES, TEXAS, PROVIDING REQUIREMENTS AND CONDITIONS FOR SAID SPECIFIC USE PERMIT; CONTAINING FINDINGS; PROVIDING A REPEAL CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Specific Use Permit process allows the Planning and Zoning Commission and City Council to consider the conditions specific to individual tracts of land and operational characteristics of various businesses; and

WHEREAS, Steven Buelow, filed an application for a Specific Use Permit for Tattoo Salon/Body Piercing Studio on property that is currently zoned as B-2, General Business; located at 3701, 3703 and 3705 North Street, said tract being legally described as Lots 6-A, 7 and 8, City Block 68 (the "Property"), and situated within the corporate limits of the City of Nacogdoches, Texas (the "City"), being more particularly described in **Exhibit "A"** and **Exhibit "B"**, attached hereto and made a part hereof for all purposes; and

WHEREAS, the Owner of the Property, through its above mentioned and duly authorized representatives, has presented an application to the City for the granting a Specific Use Permit to use said Property for the purpose of an Tattoo Salon/Body Piercing Studio (the "Specific Use"), as authorized by the City's Zoning Ordinance; and

WHEREAS, after satisfaction of all conditions precedent required by law, the Planning and Zoning Commission held a public hearing and did make recommendation to City Council for approval of the Specific Use Permit application submitted for the above referenced site; and

WHEREAS, after satisfaction of all conditions precedent required by law and receiving the recommendation of the Planning and Zoning Commission, the City Council conducted a public hearing, and immediately thereafter approved the application for a Specific Use Permit allowing for the construction, operation and maintenance of an Tattoo Salon/Body Piercing Studio.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NACOGDOCHES, TEXAS:

SECTION I
Findings.

The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct, and same are deemed to be in furtherance of a public purpose.

SECTION II

Approval of Specific Use Permit

Pursuant to the requirements of Chapter 118 of the Code of Ordinances of the City of Nacogdoches, Texas, a Specific Use Permit is hereby approved allowing for the construction, operation and maintenance of a Tattoo Salon/Body Piercing Studio at the above described location, as outlined in “**Exhibit B**”.

SECTION III

Repeal

This Ordinance shall in no manner repeal, amend, change, supplement, or revise any provision of any ordinance of the City, save and except the granting of the Specific Use Permit as herein provided.

SECTION IV

Effective Date

This Ordinance shall take effect following its passage and publication as may be required by governing law.

SECTION V

Severability

If any word, article, phrase, paragraph, sentence, clause, or provision of this Ordinance shall be adjudged by a court of competent jurisdiction to be invalid, the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision, and to this end, the provisions of this Ordinance are declared to be severable.

SECTION VI

Proper Notice and Open Meetings

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

SECTION VII

Filing

The City Secretary is hereby authorized and instructed to file a signed and sealed copy of this Ordinance in and among the records of the City of Nacogdoches, Texas.

PASSED AND APPROVED, this the ____ day of _____, 2022, by a vote of ____ (ayes) to ____ (nays) of the City Council of the City of Nacogdoches, Texas.

CITY OF NACOGDOCHES

By: _____
JIMMY MIZE, Mayor

ATTEST:

APPROVED AS TO FORM:

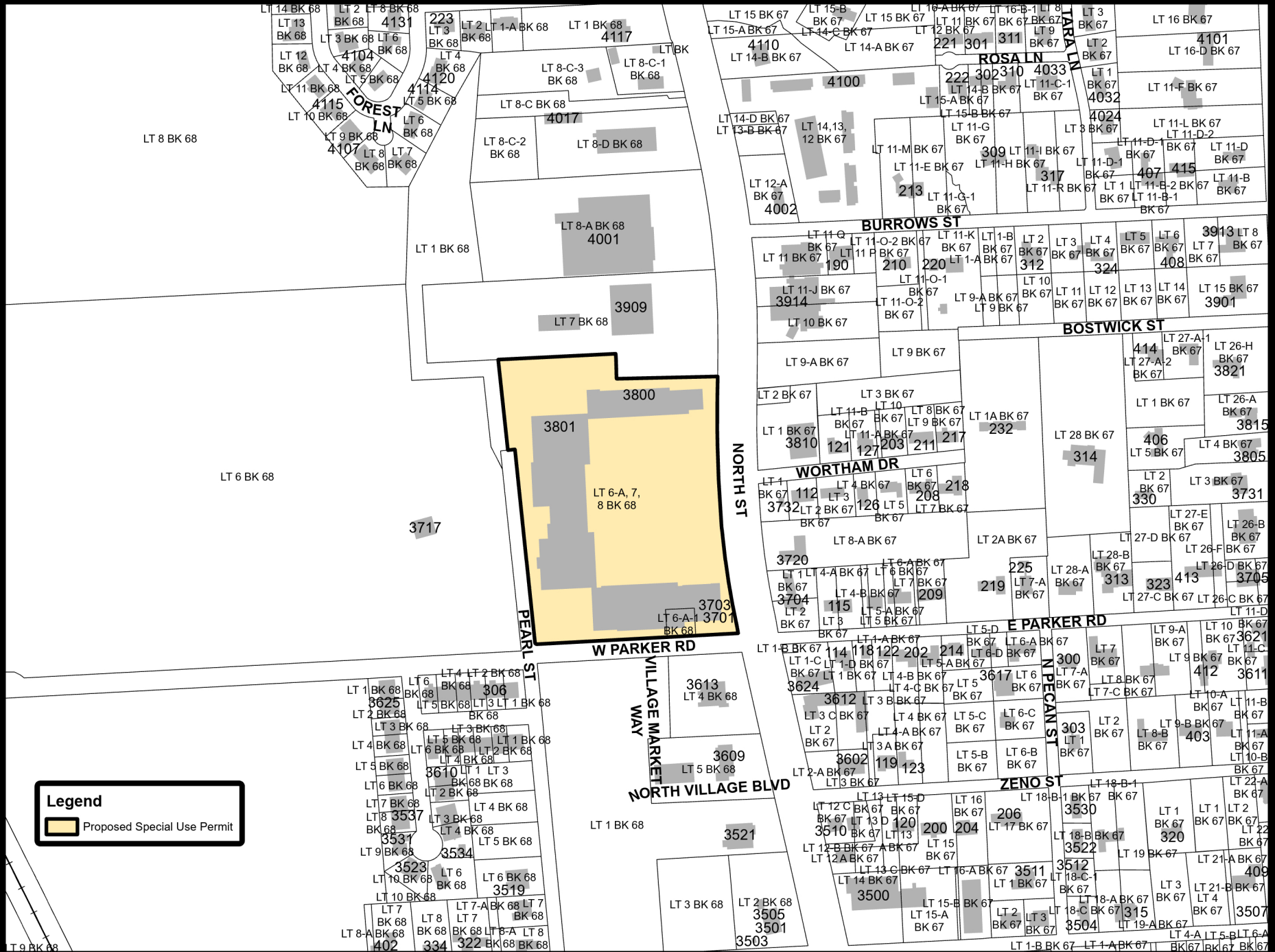
JAN VINSON, City Secretary

STEVEN KIRKLAND, City Attorney

APPROVED AS TO CONTENT:

ALAINA HELTON, City Planner

Exhibit A



Notice: This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.



0 100 200 400 Feet

Date Created: June 28, 2022 Software: ArcGIS Pro 2.9.3

Exhibit B



SUP Conditions

Use: Tattoo & Piercing

Size: 1,800 sq. ft.

Hours:

Mon – Thurs: 2pm-10pm

Fri – Sat: 2pm-12am

Sunday: Closed

PRESENTER: Sam Cramer, Project Engineer

ITEM/SUBJECT: Public Hearing: Consider an ordinance to establish a school zone on Business State Highway 21 for Carpenter Elementary School. (Project Engineer)

SUMMARY/BACKGROUND: The Texas Department of Transportation (TxDOT) recently completed speed zone studies covering the Emeline Carpenter Elementary School zone on Business State Highway 21 and received approval to set the speed limit as follows:

From mile point 22.794 to mile point 23.073 the speed limit shall be thirty (30) MPH when lights are flashing and remain fifty (50) MPH all other times in either direction.

Approval of this ordinance will officially change the speed limit for approximately 1,500 foot section of Business Highway 21. Speed violations will be enforceable by the Nacogdoches Police Department. Upon Council approval, the ordinance will not take effect until ten (10) days after publication in a local newspaper, after which TxDOT will have the required signage installed.

FINANCIAL:

No financial impact associated with this item

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Not Applicable

CITY CONTACT: Sam Cramer, Project Engineer

cramers@nactx.us

936-559-2518

ATTACHMENTS:

1. Carpenter Elementary School Zone Detail
2. Carpenter Elementary School Zone Memorandum
3. Carpenter Elementary School Zone Aerial
4. Carpenter Elementary School Zone Ordinance
5. PowerPoint Presentation

DEVELOPMENT RESTRICTED SIGHT DISTANCE BALL BANK OR ADVISORY SPEED CURVES OVER 2" GRADES OVER 3% SURFACE WIDTH AND TYPE R.O.W. AND ROADBED WIDTH ACCIDENTS ZONE LENGTHS MILE PROPOSED ZONE SPEEDS MPH MP 22.723 RM 780+2.985 0.0709 MILE 50 MPH MP 22.794 0.0709 MILE 50 MPH SCHOOL ZONE 30 MPH WHEN FLASHING 50 MPH ALL OTHER TIMES 0.279 MILES MP 23.073 0.054 MILE 50 MPH MP 23.127 RM 780+3.89 0.054 MILE 50 MPH									
TOWARD UNIVERSITY DR TOWARD SL 224									
APARTMENT COMPLEX NEW EMELINE CARPENTER ELEMENTARY SCHOOL VETERINARY CLINIC AMERICAN LEGION SCARBOROUGH ST ALDERS ST									
50 MPH 50 MPH AND 30 MPH WHEN FLASHING 50 MPH 0.0709 MILE 0.4037 MILES 0.054 MILE									
100' ROW, 41' RBW ONE 11'6" LANE WITH 9' SHOULDER E/B, ONE 11'6" LANE WITH 9' SHOULDER W/B, UNDIVIDED 100' ROW, 44'6" RBW TWO 11'6" LANES WITH 2' SHOULDER E/B, ONE 11'6" LANE WITH 8' SHOULDER W/B, UNDIVIDED									
COUNTY NACOGDOCHES CITY OF NACOGDOCHES SCALE: 1" = 100'									
42 62 125 85 PERCENTILE SPEED TOP SPEED MEASURED NUMBER OF CARS CHECKED									
● ○ — FATAL ACCIDENTS PERSONAL INJURY ACCIDENT PROPERTY DAMAGE ACCIDENT INDICATES SECTION ZONED BY CITY OF NACOGDOCHES									
SECTION ONE LENGTH 0.279 MILES SECTION TWO LENGTH MILES BEGINS MP CONT SECT PROJECT NO. BEGINS MP CONT SECT PROJECT NO. ENDS MP CONT SECT PROJECT NO. ENDS MP CONT SECT PROJECT NO.									



1805 NORTH TIMBERLAND DRIVE, LUFKIN, TEXAS 75901 | 936.634.4433 | WWW.TXDOT.GOV

July 22, 2022

The Honorable Jimmy Mize
Mayor
City of Nacogdoches
P.O. Box 635030
Nacogdoches, Texas 75963-5030

Subject: Speed Zoning
Business State Highway 21 (School Zone)
Nacogdoches, Nacogdoches County

Dear Mayor Mize:

This office has recently completed speed zone studies covering the Emeline Carpenter Elementary School zone on Business State Highway 21 and received approval from our Austin Office to set the speed limit as follows:

From mile point 22.794 to mile point 23.073 the speed limit shall be thirty (30) MPH when lights are flashing and remain fifty (50) MPH all other times in either direction.

For the above mentioned speed zone to be official, it will be necessary for the City Council to execute an Ordinance establishing it. Attached for the City's use is a sample ordinance to accomplish this. Once the ordinance has been executed, please return a copy to this office for our files and use. When the executed ordinance has been received, instructions will be issued to have the required signs installed.

If you have any questions, please contact this office at 936/633-4486.

Sincerely,

Seth D. Franks, P.E.
District Traffic Engineer
Lufkin District

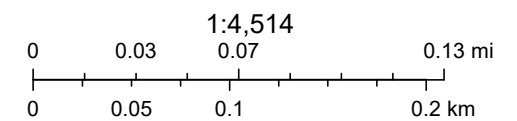
Attachments

Carpenter Elementary School Zone



7/25/2022, 5:10:55 PM

Buildings Street Labels
 — Pavement City Limits



AN ORDINANCE ESTABLISHING MAXIMUM SPEEDS OF
MOTOR VEHICLES IN CERTAIN AREAS AS DESIGNATED

WHEREAS, the Texas Department of Transportation has made its recommendations to this Council for such speed zone areas, and

WHEREAS, the City Council of Nacogdoches has studied such recommendations and believe them to be realistic and proper for the City of Nacogdoches,

NOW, THEREFORE BE IT ORDAINED, by the City Council of the City of Nacogdoches, that the maximum speed for the areas applicable shall be as follows:

BUSINESS STATE HIGHWAY 21 (SCHOOL ZONE)

From mile point 22.794 to mile point 23.073, the speed limit shall be thirty (30) MPH when lights are flashing and remain fifty (50) MPH all other times in either direction.

BE IT ORDAINED that this Ordinance shall become effective immediately upon approval and publication.

PASSED and APPROVED this _____ day of _____ 2022.

Mayor, City of Nacogdoches
Nacogdoches, Texas

ATTEST:

City Secretary
City of Nacogdoches, Texas

Emeline Carpenter Elementary School Zone

- New location for Carpenter Elementary on Hwy 21 (E. Main)
- Current speed limit: 50 MPH
- School zone speed limit: 30 MPH when flashing; 50 MPH all other times
- Ordinance required for enforcement





City Council Meeting

Date: August 2, 2022

Agenda Item: 6.C.

PRESENTER: Wayne Mitchell, Chamber of Commerce, Grace Handler, Blueberry Festival Chair

ITEM/SUBJECT: Receive presentation on the 2022 Texas Blueberry Festival. (Wayne Mitchell, Chamber of Commerce and Grace Handler, Blueberry Festival Committee)

SUMMARY/BACKGROUND: The Texas Blueberry Festival is the only state-sanctioned blueberry festival in Texas. The festival includes the Blueberry Bluegrass Concert, Running of the Blueberries, food and art vendors, contests, tournaments and thousands of pounds of blueberries for sale.

This presentation will include economic impact estimates, event attendance, in-kind support, and sponsorships. City of Nacogdoches serves as a high level sponsor for this event and offers in-kind support from multiple City departments including Public Works, Communications, Parks & Recreation, Waste Water, and Maintenance.

FINANCIAL:

No financial impact associated with this item

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Downtown Entertainment and Destination District
Community Engagement/Diverse Environment

CITY CONTACT: Jan Vinson, City Secretary
vinsonj@nactx.us
936-559-2506

ATTACHMENTS:

1. Blueberry Festival Report
2. Blueberry Bluegrass Concert in the Park Report

32nd Annual Texas Blueberry Festival

Presented by Tipton Ford

June 11, 2022













Pickleball



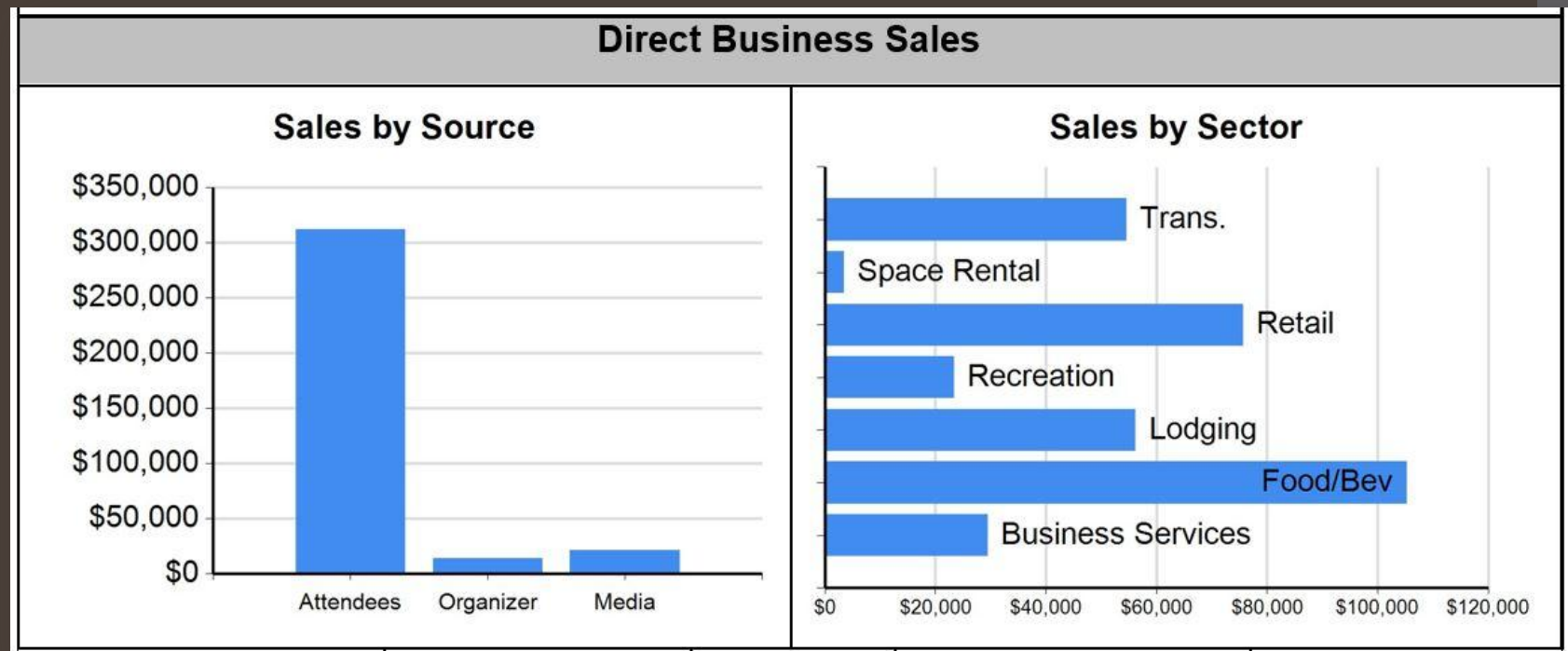
#NacTogether
at the festival!



Event Impact Summary

Report contributed by
Visit Nacogdoches for
32nd Annual Texas Blueberry Festival
Saturday, June 11, 2022

- Direct Business Sales (total): \$481,822
- Jobs Supported: 348



Event Impact Summary

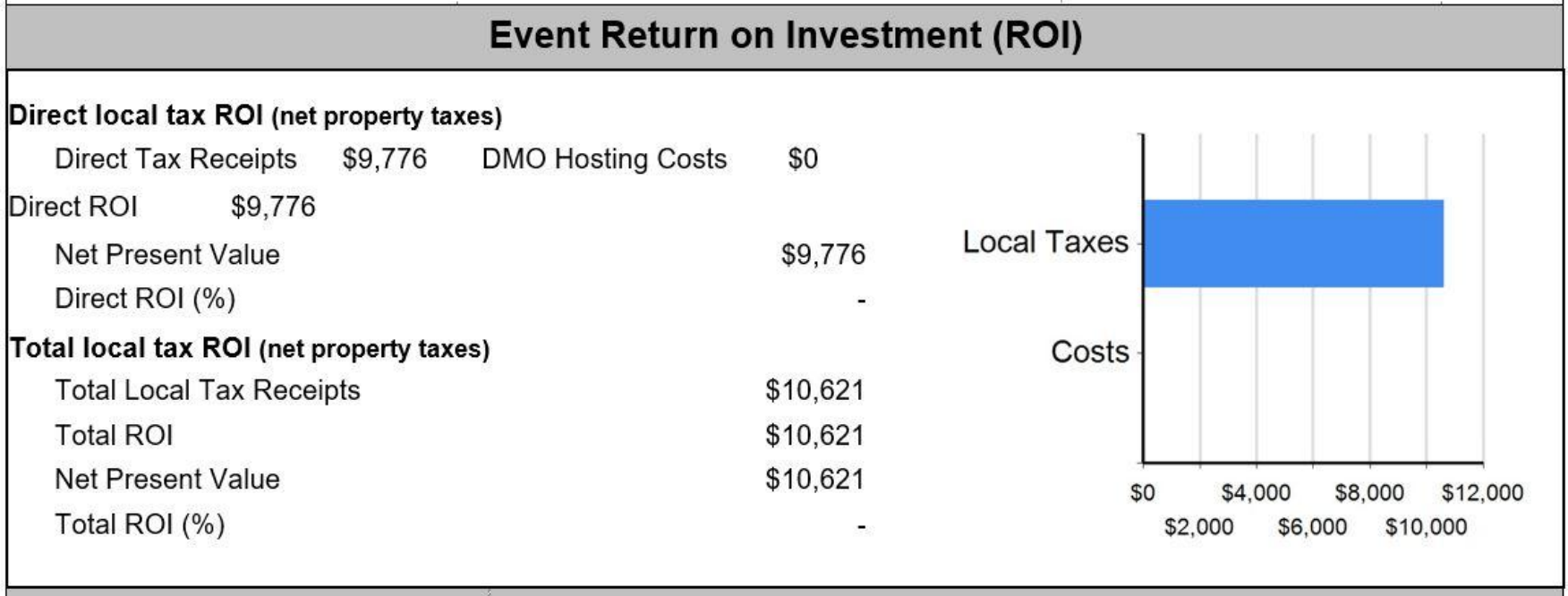
Report contributed by

Visit Nacogdoches for

32nd Annual Texas
Blueberry Festival

Saturday, June 11, 2022

- Local Taxes (total): \$10,621
- Net Direct Tax ROI: \$9,776



Event Impact Summary

Report contributed by

Visit Nacogdoches for

32nd Annual Texas
Blueberry Festival

Saturday, June 11, 2022

Estimated Room Demands

- 30% from outside 30 miles
- 1200 stayed overnight – hotel / AirBNB
- 600 rooms







SERVPRO®
Fire & Water - Cleanup & Restoration

32ND ANNUAL
- TEXAS -
BLUEBERRY
FESTIVAL

presented by
TIPTONFord
Nacogdoches, TX

Thank you
sponsors!



presented by
TIPTONFord
Nacogdoches, TX

Blue Sapphire Sponsor

Suddenlink Communications

Blue Topaz Sponsor

Badders Law Firm

East Texas Lighthouse for the Blind

Pilgrim's Pride Nacogdoches

RV Outfitters of Texas

Blue Ribbon Sponsors

CAB Incorporated

Chill Nac

Citizens 1st Bank

Nacogdoches Memorial Hospital

Regions Bank

University Rental

90.9 KSWP

KAVX 91.9

City of Nacogdoches

Festival Bag Sponsor

UBank

Vendor Shuttle Sponsor

Badders Law Firm

Blue Sky Sponsors

Excel ER

Harry's Building Materials, Inc.

M & S Pharmacy

Southside Bank

Stripling's Pharmacy

McWilliams & Son Heating and Air
Conditioning

Blue True Sponsors

Austin Bank

BancorpSouth / BXS Insurance

Etech

Oral & Facial Surgery Group of East
Texas, LLP

Strickland Plumbing & HVAC, Inc.

Tom Belanger, Attorney At Law

Around the Town

The Daily Sentinel

103 The Bull - KJCS FM

Townsquare Media

Thank you,
City of
Nacogdoches!





THE BAKER FAMILY

**THE LITTLE ROY
AND LIZZY SHOW**

CATAHOULA DRIVE

**GENT MOUNTAIN
GRASSBURS**

**6 to 9:30 p.m., Friday, June 10
Festival Park, Nacogdoches**

FREE, Family-Friendly, Profitable

Total Business Sales

- \$198,178*

Increased Heads in Beds

- 403 room nights* for local hotels

Increased Visitors

- 1,605 total visitor days*

Dollars to Tax Roll

- More than \$6,000*

**According to economic impact calculations from the NCVB.*



Engages Community Partners

Volunteer Driven

- Nearly 40 community volunteers

Sponsor Funded

Presenting Sponsor

Rex Perry Autoplex

Sound Sponsor

Laird Funeral Home

Golf Cart Sponsor

RV Outfitters of Texas

Shuttle Bus Sponsor

Harry's Building Materials





THE BAKER FAMILY

THE LITTLE ROY
AND LIZZY SHOW

CATAHOULA DRIVE

GENT MOUNTAIN
GRASSBURS

6 to 9:30 p.m., Friday, June 10
Festival Park, Nacogdoches



THE BAKER FAMILY



CATAHOULA DRIVE



THE LITTLE ROY AND LIZZY SHOW





Raises the Profile of Nacogdoches

Introducing Nacogdoches to millions!

Puts us *on the map* in a positive light through:

- Cross-promotion with national artists
- Cross-promotion with international Bluegrass forums
- Professional media messaging
- Managed social media
- Targeted advertising



Social Media Recap (May 1-June 14, 2022)

Facebook Page

- Total reach
70,200 individuals
- Page Visits
4,126



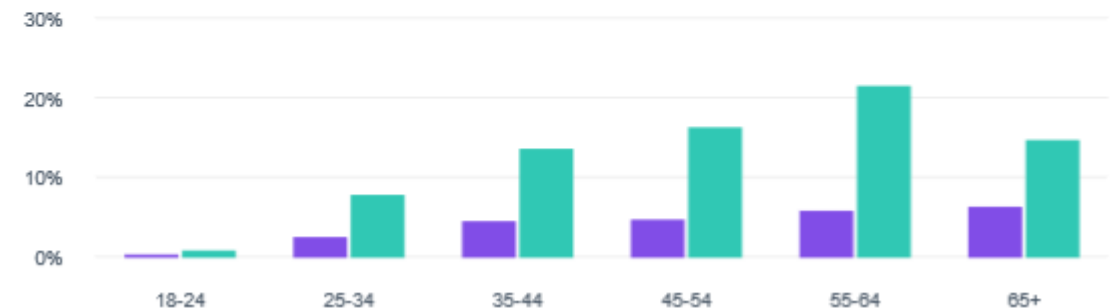
Facebook Event

- Total reach
16,078 individuals

Audience

Age and Gender

Men 24.70%
Women 75.30%



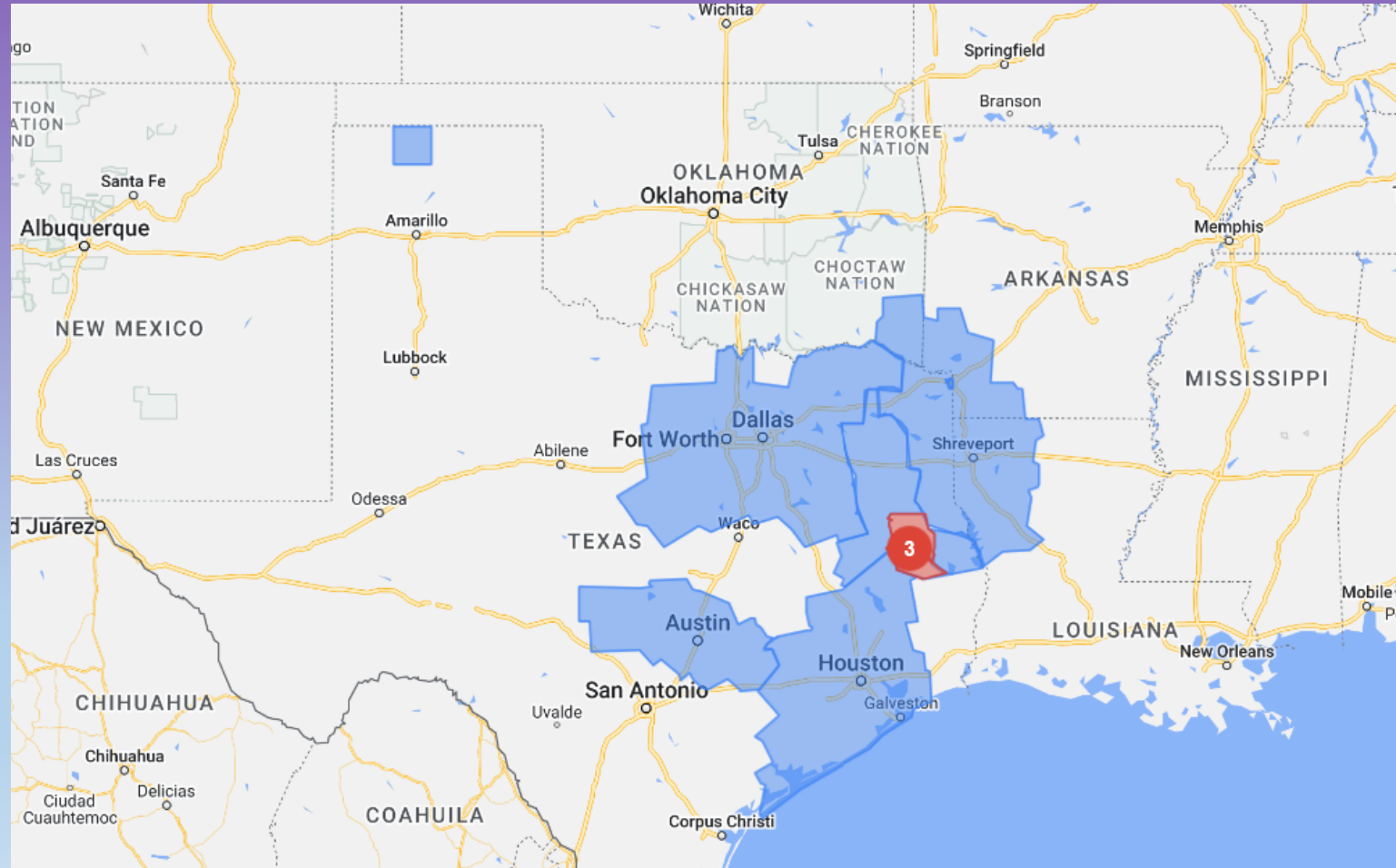
Advertising Reach (May 8-June 9, 2022)

Facebook Advertising

- Impressions
62,433
- Clicks>Leads
4,122

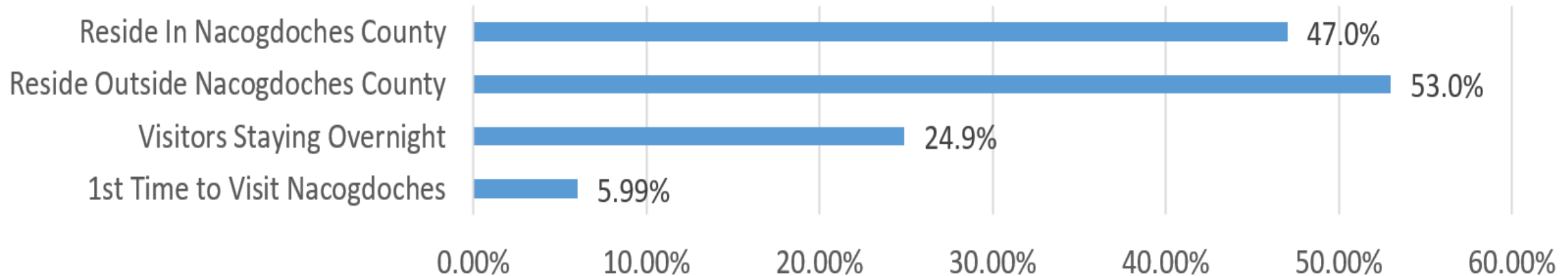
Google Advertising

- Impressions
305,056
- Clicks
3,597

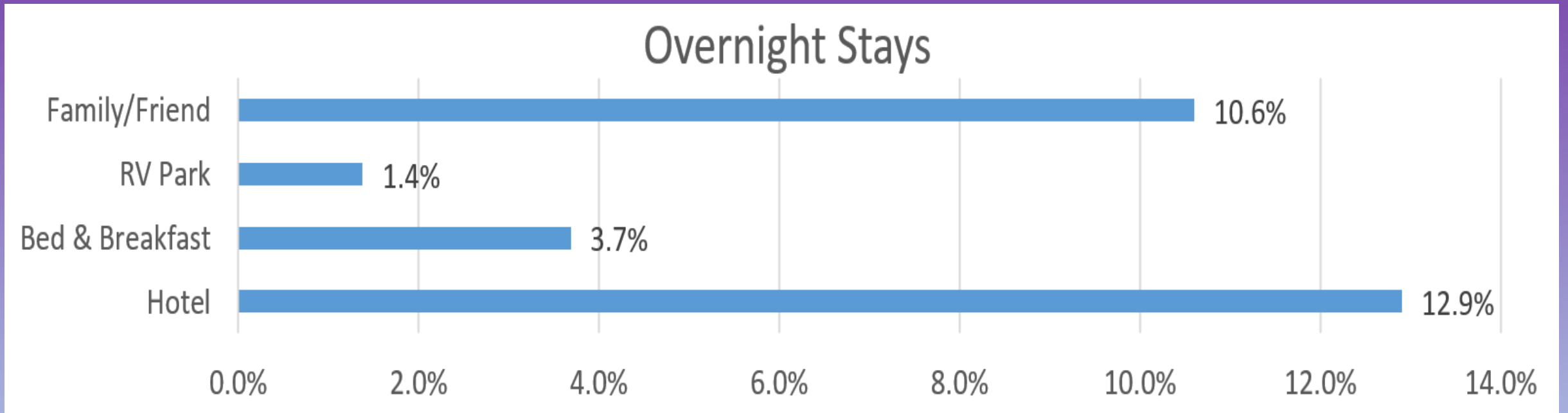


Survey Results (217 completed surveys)

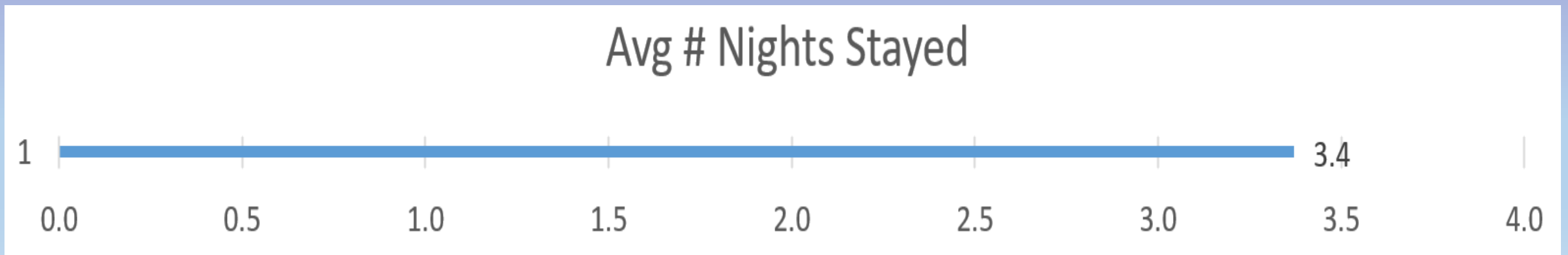
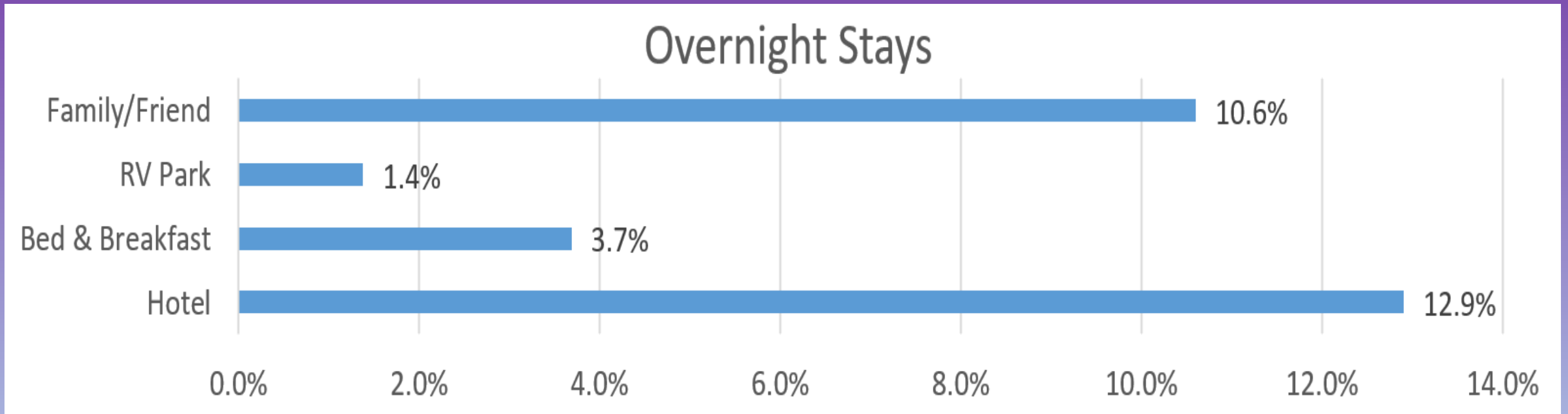
Residency of Attendees



Survey Results (217 completed surveys)



Survey Results (217 completed surveys)



Thank you!

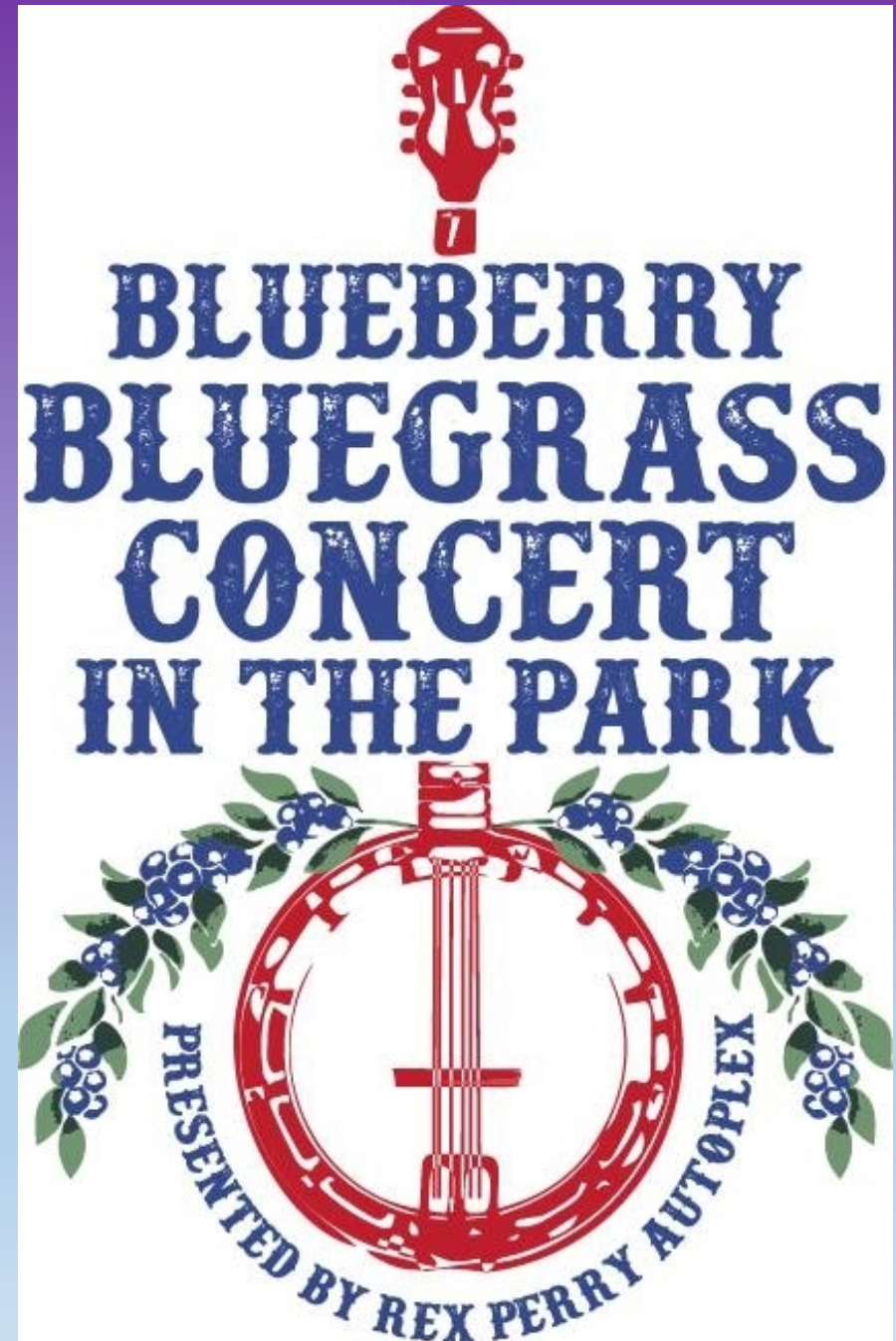
Additional Partners

- **City of Nacogdoches**
- **Motorhomes of Texas**
- **SFA Alumni Association**
- **First Baptist Church**
- **Nacogdoches Co Reserve Deputies**
- **Nacogdoches Co Sheriff & Jail**
- **Nacogdoches County Chamber of Commerce**



Organizing Committee

- **Angela Wiederhold** **Point A Media**
- **Scott Waller** **XETX Business Solutions**
- **Scarlett Long** **Parkway Wealth Management**
- **Claire Robbins**
- **Cindy Millard** **Charles Pool Real Estate**
- **Lindsey Rodriguez** **Rex Perry Autoplex**
- **Joanna Temple** **Visit Nacogdoches**
- **More than 30 volunteers**





City Council Meeting

Date: August 2, 2022

Agenda Item: 6.D.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider approval of an ordinance to establish a freeze on ad valorem (property) taxes for residence homesteads of individuals sixty-five (65) years of age or older or a disabled person. (Director of Finance)

SUMMARY/BACKGROUND: At the July 19, 2022 City Council meeting, staff was given direction to move forward with an ordinance to establish an ad valorem (property) tax freeze for homesteads of persons over sixty-five (65) years of age or disabled.

FINANCIAL:

No financial impact associated with this item.

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Not Applicable.

CITY CONTACT: Pam Curbow, Director of Finance
curbowp@nactx.us
936-559-2526

ATTACHMENTS: 1. Ordinance
2. PowerPoint Presentation

ORDINANCE NO. 1921-08-22

AN ORDINANCE OF THE CITY OF NACOGDOCHES, TEXAS, ESTABLISHING A FREEZE ON AD VALOREM PROPERTY TAXES FOR RESIDENCE HOMESTEADS OF INDIVIDUALS SIXTY-FIVE (65) YEARS OF AGE OR OLDER OR A DISABLED PERSON; PROVIDING FOR AN EFFECTIVE DATE OF THE FREEZE; AND PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, the City Council of the City of Nacogdoches, Texas (“Nacogdoches”) finds that it will be advantageous and beneficial to Nacogdoches and its taxpayers to establish a freeze on ad valorem (property taxes for residence homesteads of individuals sixty-five (65) years of age or older and disabled persons in Nacogdoches, as set forth below, and

WHEREAS, Article 8, Section 1-b(h) of the Texas Constitution authorizes the City Council of the City of Nacogdoches, Texas (“City Council”) to establish a freeze on ad valorem (property) taxes imposed by Nacogdoches on a residence homestead of an individual sixty-five (65) years of age or older or a disabled person such that the total amount of ad valorem taxes imposed by Nacogdoches on that homestead may not be increased, except as provided by Section 11.261 of the Texas Tax Code, while it remains the residence homestead of that person or that person's spouse who is sixty-five (65) years of age or older or disabled and receives a residence homestead exemption on the homestead.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NACOGDOCHES, TEXAS:

SECTION I

The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION II

Pursuant to Article 8, Section 1-b(h) of the Texas Constitution, the City Council hereby establishes a freeze on ad valorem (property) taxes imposed by Nacogdoches on a residence homestead of an individual sixty-five (65) years of age or older or a disabled individual such that the total amount of ad valorem taxes imposed by Nacogdoches on that homestead may not be increased, except as provided by Section 11.261 of the Texas Tax Code, while it remains the residence homestead of that person or that person's spouse who is sixty-five (65) years of age or older or disabled and receives a residence homestead exemption on the homestead. The freeze established in this Section shall be governed by Section 11.261 of the Texas Tax Code and other applicable law.

SECTION III

This freeze shall become effective beginning with the 2022 tax year which will set the tax ceiling for future tax years.

SECTION IV

Code of Ordinance Section 94-81 relating to ad valorem tax exemptions for a residence homestead of an individual sixty-five (65) years of age or older or a disabled individual, shall remain in place. All provisions of any other ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict; but such repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent a prosecution from being commenced for any violation if occurring prior to the repeal of the ordinance. Any remaining portions of said ordinances shall remain in full force and effect.

SECTION IV

If any word, article, phrase, paragraph, sentence, clause, or provision of this Ordinance shall be held to be invalid or unconstitutional, such holding shall in no way affect other provisions or applications of this Ordinance which can be given effect without the invalid provision, and to this end the provisions of this Ordinance are declared to be severable.

SECTION V

This Ordinance shall take effect immediately upon its passage.

SECTION VI

Proper Notice & Open Meeting. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

PASSED AND APPROVED, this the ____ day of _____, 2022, by a vote of ____ (ayes) to ____ (nays) of the City Council of the City of Nacogdoches, Texas.

CITY OF NACOGDOCHES

By: _____
JIMMY MIZE, Mayor

ATTEST:

APPROVED AS TO FORM:

Jan Vinson, City Secretary

Steven Kirkland, City Attorney

DRAFT

City of Nacogdoches Property Tax Residence Homestead Tax Ceiling

August 2, 2022



Residence Homestead Tax Ceiling

- Texas Property Tax Code allows for the adoption of a residence homestead tax ceiling for taxpayers 65 & older or disabled persons
- Sets a limit on the amount of taxes you must pay on your residence.
- If you qualify, city property taxes on that residence homestead cannot increase as long as you own and live in that home.
- The tax ceiling is the amount you pay in the year that you qualified for the age 65 or older or disabled person exemption.
- City taxes on your residence homestead may go below but not above the ceiling amount.
 - If you improve the residence homestead, the tax ceiling may go higher because of the new additions.

Residence Homestead Tax Ceiling

- Only applies to the taxpayers homestead, not other properties owned.
- The tax ceiling amount will be set based on the tax due for the 2022 tax year.
 - City will set property tax rate on September 13, 2022
 - The taxes billed on October 1, 2022 will be year one and will set the ceiling for all future years
- City Council may enact this ceiling by ordinance
- Once enacted the tax ceiling can not be repealed.

O65/DP Homestead Value & Population

TAX YEAR	65+ VALUE	65+ COUNT		DP VALUE	DP COUNT
2022 Prelim	\$42,077,050	2,147		\$3,641,870	194
2021	\$41,162,770	2,102		\$3,674,010	195
2020	\$40,603,430	2,074		\$3,704,450	201
2019	\$39,151,810	2,000		\$3,834,820	207
2018	\$38,692,790	1,981		\$3,918,800	211
2017	\$37,859,830	1,936		\$4,189,390	223
		* Approx. 50% of Homesteads			

Summary – O65/DP Homestead Tax Ceiling

- Based on prior tax year history
 - Slight increase in NNR rate when values are flat
 - \$0.0005/\$100 increase in 2020
 - Slight decrease in NNR rate when values rise
 - \$0.0003/\$100 decrease in 2021
 - Future impact is unknown
 - Future debt issuance could increase the amount redistributed to other rate classes.

Questions?



City Council Meeting

Date: August 2, 2022

Agenda Item: 6.E.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider approval of an amendment to ordinance Sec. 94-81 to increase the exemption to ad valorem (property) taxes for residence homesteads of persons over sixty-five (65) years of age in the City of Nacogdoches. (Director of Finance)

SUMMARY/BACKGROUND: At the July 19, 2022 City Council meeting, staff was given direction to move forward with an ordinance amendment to increase the homestead exemption on ad valorem (property) taxes for persons over sixty-five (65) years of age.

FINANCIAL:

No financial impact associated with this item.

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Not Applicable.

CITY CONTACT: Pam Curbow, Director of Finance
curbowp@nactx.us
936-559-2526

ATTACHMENTS:

1. Ordinance
2. PowerPoint Presentation

ORDINANCE NO. 1922-08-22

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF NACOGDOCHES, TEXAS, AMENDING CODE OF ORDINANCES SECTION 94-81 TO INCREASE THE EXEMPTION TO AD VALOREM (PROPERTY) TAXES FOR RESIDENCE HOMESTEADS OF ELDERLY PERSONS IN THE CITY OF NACOGDOCHES; PROVIDING FOR AN EFFECTIVE DATE OF THE EXEMPTION; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, the City Council of the City of Nacogdoches, Texas ("Nacogdoches") has investigated and determined that it will be advantageous and beneficial to Nacogdoches and its inhabitants to amend the Code of Ordinances Section 94-81 to increase the exemption to ad valorem property taxes for residence homesteads of elderly persons in Nacogdoches as set forth below; and

WHEREAS, the Texas Property Tax Code Section 11.13(d) authorizes the City Council of the City of Nacogdoches, Texas ("City Council") to establish and/or increase exemptions to ad valorem property taxes for residence homesteads of elderly and disabled individuals; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NACOGDOCHES, TEXAS:

SECTION I

The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION II

Sec. 94-81 of Chapter 94 of the Code of Ordinances is amended to read as follows, with any struck through text being deleted and any underlined text being inserted into the Code:

Sec. 94-81. - Elderly persons.

Upon compliance with all applicable laws and ordinances, \$40,000.00 of the assessed value of residence homesteads of persons 65 years of age or older shall be exempt from ad valorem taxes levied by the city. This shall extend to all homeowners 65 years of age and older living in the city.

SECTION III

All ordinances, resolutions, or parts thereof, that are inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matter regulated.

SECTION IV

If any word, article, phrase, paragraph, sentence, clause, or provision of this Ordinance shall be held to be invalid or unconstitutional, such holding shall in no way affect other provisions or applications of this Ordinance which can be given effect without the invalid provision, and to this end the provisions of this Ordinance are declared to be severable.

SECTION V

All provisions of Chapter 94 of the Code of Ordinances of the City of Nacogdoches not specifically amended or repealed herein remain in full force and effect. This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Nacogdoches, and this ordinance shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

SECTION VI

This Ordinance shall take effect immediately upon its passage.

SECTION VII

Proper Notice & Open Meeting. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

PASSED AND APPROVED, this the ____ day of _____, 2022, by a vote of ____ (ayes) to ____ (nays) of the City Council of the City of Nacogdoches, Texas.

CITY OF NACOGDOCHES

By: _____
JIMMY MIZE, Mayor

ATTEST:

APPROVED AS TO FORM:

Jan Vinson, City Secretary

Steven Kirkland, City Attorney

DRAFT

City of Nacogdoches
Property Tax
Residence Homestead
Additional Exemption Over 65/Disabled

August 2, 2022



Over 65 – Disabled Persons Exemption

- Texas Property Tax Code allows for an additional exemption for taxpayers 65 & older or disabled persons
- Only applies to the taxpayers homestead, not other properties owned
- City currently offers \$20,000 exemption in both Over 65 and Disabled Persons.
- City Council may increase or decrease this exemption by resolution or ordinance
- Future exemption changes allowed under law

Over 65 – Disabled Persons Exemption

- Based on estimated increase of \$20,000
 - NNR rate will be increased by approx. \$0.015/\$100 for ALL rate classes (including Over 65 and DP)
 - Exemption increases but tax rate also increases for O65 & DP
- Estimated \$280,000 impact
 - Redistributed over all rate classes

Estimates based on prior two years data – future impact unknown

Comparison of Local Options

Jurisdiction	2021 Tax Rate	Homestead	Over 65	Disabled Person	Ceiling	Freeport
City of Nacogdoches	\$ 0.6160	20%	\$ 20,000	\$ 20,000	NO	YES
City of Lufkin*	\$ 0.531135	NO	\$ 20,000	NO	YES	YES
Nacogdoches County	\$ 0.5642	20%	\$ 40,000	\$ 40,000	YES	NO
Angelina County	\$ 0.43712	NO	\$ 48,000	\$ 48,000	YES	YES
NISD	\$ 1.2663	20% + \$40,000	\$ 20,000	\$ 20,000	YES	YES
LISD	\$ 1.2533	\$ 25,000	\$ 10,000	\$ 10,000	YES	YES
Angelina College	\$ 0.164033	NO	\$ 24,000	NO	NO	YES

City Res in Nac	\$ 2.44650	20%
City Res in Luf	\$ 2.38559	NONE

*Portion of Sales Tax Dedicated to Prop Tax Relief

Summary – O65/DP Additional Exemption

- Based on prior tax year history
 - Saw significant increase in NNR rate when values were flat
 - \$0.016/\$100 increase in 2020
 - Saw significant in NNR rate when values rose
 - \$0.015/\$100 increase in 2021
 - Future impact is unknown

Questions?



City Council Meeting

Date: August 2, 2022

Agenda Item: 6.F.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider approval of an amendment to ordinance Sec. 94-82 to increase the exemption to ad valorem (property) taxes for residence homesteads of disabled persons in the City of Nacogdoches. (Director of Finance)

SUMMARY/BACKGROUND: At the July 19, 2022 City Council meeting, staff was given direction to move forward with an ordinance amendment to increase the homestead exemption on ad valorem (property) taxes for disabled persons.

FINANCIAL:

No financial impact associated with this item.

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Not Applicable.

CITY CONTACT: Pamela Curbow, Director of Finance
curbowp@nactx.us
936-559-2526

ATTACHMENTS:

1. Ordinance
2. PowerPoint Presentation

ORDINANCE NO. 1924-08-22

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF NACOGDOCHES, TEXAS, AMENDING CODE OF ORDINANCES SECTION 94-82 TO INCREASE THE EXEMPTION TO AD VALOREM PROPERTY TAXES FOR RESIDENCE HOMESTEADS OF DISABLED PERSONS IN THE CITY OF NACOGDOCHES; PROVIDING FOR AN EFFECTIVE DATE OF THE EXEMPTION; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, the City Council of the City of Nacogdoches, Texas ("Nacogdoches") has investigated and determined that it will be advantageous and beneficial to Nacogdoches and its inhabitants to amend the Code of Ordinances Section 94-82 to increase the exemption to ad valorem property taxes for residence homesteads of disabled persons in Nacogdoches as set forth below; and

WHEREAS, the Texas Property Tax Code Section 11.13(d) authorizes the City Council of the City of Nacogdoches, Texas ("City Council") to establish and/or increase exemptions to ad valorem property taxes for residence homesteads of elderly and disabled individuals; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NACOGDOCHES, TEXAS:

SECTION I

The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION II

Sec. 94-82 of Chapter 94 of the Code of Ordinances is amended to read as follows, with any struck through text being deleted and any underlined text being inserted into the Code:

Sec. 94-82. – Disabled persons.

There is granted a homestead exemption of \$40,000.00 to those homeowners who may be legally qualified and defined as disabled beginning with the 2022 tax year.

SECTION III

All ordinances, resolutions, or parts thereof, that are inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matter regulated.

SECTION IV

If any word, article, phrase, paragraph, sentence, clause, or provision of this Ordinance shall be held to be invalid or unconstitutional, such holding shall in no way affect other provisions or applications of this Ordinance which can be given effect without the invalid provision, and to this end the provisions of this Ordinance are declared to be severable.

SECTION V

All provisions of Chapter 94 of the Code of Ordinances of the City of Nacogdoches not specifically amended or repealed herein remain in full force and effect. This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Nacogdoches, and this ordinance shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

SECTION VI

This Ordinance shall take effect immediately upon its passage.

SECTION VII

Proper Notice & Open Meeting. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

PASSED AND APPROVED, this the ____ day of _____, 2022, by a vote of ____ (ayes) to ____ (nays) of the City Council of the City of Nacogdoches, Texas.

CITY OF NACOGDOCHES

By: _____
JIMMY MIZE, Mayor

ATTEST:

APPROVED AS TO FORM:

Jan Vinson, City Secretary

Steven Kirkland, City Attorney

DRAFT

City of Nacogdoches
Property Tax
Residence Homestead
Additional Exemption Over 65/Disabled

August 2, 2022



Over 65 – Disabled Persons Exemption

- Texas Property Tax Code allows for an additional exemption for taxpayers 65 & older or disabled persons
- Only applies to the taxpayers homestead, not other properties owned
- City currently offers \$20,000 exemption in both Over 65 and Disabled Persons.
- City Council may increase or decrease this exemption by resolution or ordinance
- Future exemption changes allowed under law

Over 65 – Disabled Persons Exemption

- Based on estimated increase of \$20,000
 - NNR rate will be increased by approx. \$0.015/\$100 for ALL rate classes (including Over 65 and DP)
 - Exemption increases but tax rate also increases for O65 & DP
- Estimated \$280,000 impact
 - Redistributed over all rate classes

Estimates based on prior two years data – future impact unknown

Comparison of Local Options

Jurisdiction	2021 Tax Rate	Homestead	Over 65	Disabled Person	Ceiling	Freeport
City of Nacogdoches	\$ 0.6160	20%	\$ 20,000	\$ 20,000	NO	YES
City of Lufkin*	\$ 0.531135	NO	\$ 20,000	NO	YES	YES
Nacogdoches County	\$ 0.5642	20%	\$ 40,000	\$ 40,000	YES	NO
Angelina County	\$ 0.43712	NO	\$ 48,000	\$ 48,000	YES	YES
NISD	\$ 1.2663	20% + \$40,000	\$ 20,000	\$ 20,000	YES	YES
LISD	\$ 1.2533	\$ 25,000	\$ 10,000	\$ 10,000	YES	YES
Angelina College	\$ 0.164033	NO	\$ 24,000	NO	NO	YES

City Res in Nac	\$ 2.44650	20%
City Res in Luf	\$ 2.38559	NONE

*Portion of Sales Tax Dedicated to Prop Tax Relief

Summary – O65/DP Additional Exemption

- Based on prior tax year history
 - Saw significant increase in NNR rate when values were flat
 - \$0.016/\$100 increase in 2020
 - Saw significant in NNR rate when values rose
 - \$0.015/\$100 increase in 2021
 - Future impact is unknown

Questions?



City Council Meeting

Date: August 2, 2022

Agenda Item: 6.G.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Presentation of proposed 2022-2023 budget and calculated property tax rates.(Director of Finance)

SUMMARY/BACKGROUND: Presentation of proposed 2022-2023 budget and calculated property tax rates.

Documents will be available as soon as received from the Nacogdoches Central Appraisal District. These documents will be attached to the agenda online and emailed separately to City Council prior to meeting. Printed copies will be available at the meeting as well.

FINANCIAL:

No financial impact associated with this item

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Not Applicable

CITY CONTACT: Pam Curbow, Director of Finance
curbowp@nactx.us
936-559-2526

ATTACHMENTS:

1. PowerPoint Presentation
2. 2022 2023 Draft Proposed Budget Filed 08 02 2022

2022 – 2023 Proposed Budget

August 2, 2022

2022-2023 Property Taxes

- SB 2 Passed in 2019
 - Effective with taxing periods after 1/1/2020
 - Limits tax increase to 3.5% (previously 8%)
- New Terminology
 - Effective Tax Rate is now No-New-Revenue Tax Rate
 - Rollback Tax Rate is now Voter Approval Tax Rate
- Increment Rate
 - Difference between adopted tax rate and the voter approval rate that can be carried forward to a future year.

2022-2023 Property Taxes

- Assessed Value - \$2,143,039,599
 - Includes \$43,451,595 in new property added to the tax roll
- Prior Year Tax Rate - \$0.6160/\$100
- No-New-Revenue Tax Rate - \$0.54629/\$100
- Voter-Approval Tax Rate - \$0.60642/\$100

2022-2023 Property Taxes

- Proposed Tax Rate - \$0.56111/\$100
 - O&M - \$10,397,171
 - Debt - \$1,627,639
- Generates \$554,970 in new revenue
 - From New Value - \$243,811

2022-2023 Property Tax Liability

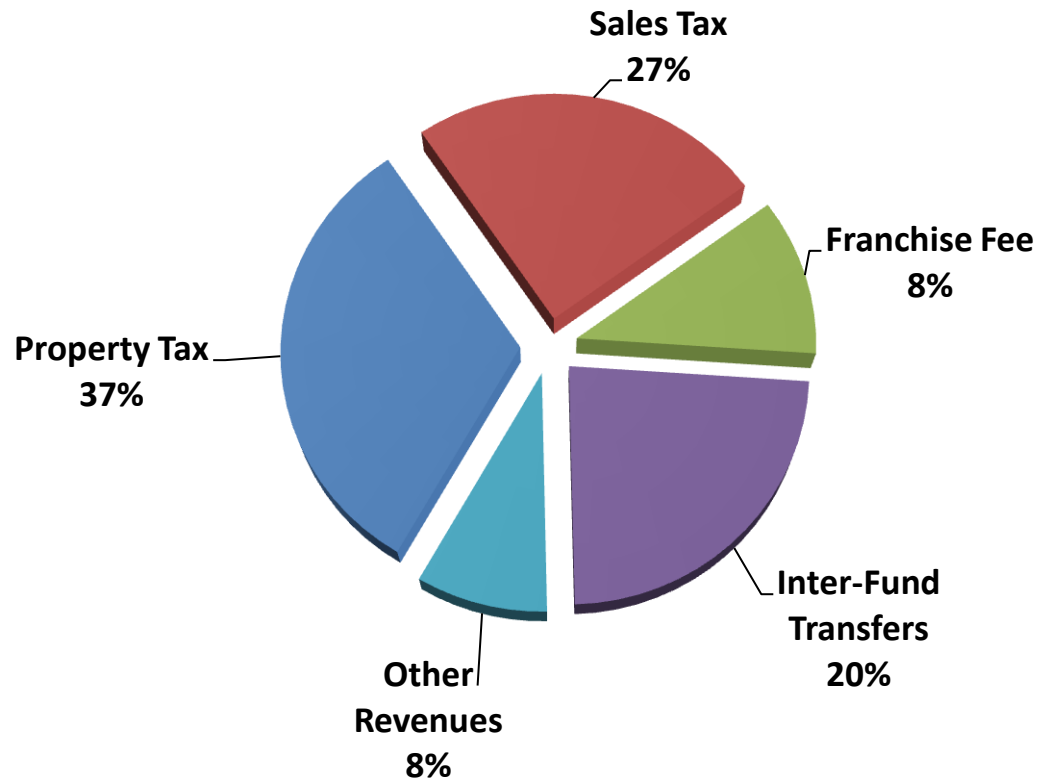
Avg Home Value \$118,854 (after exemptions)

- 2022-2023 Proposed Tax Rate \$0.56111/100 = \$666.90 tax liability
- 2022-2023 No-New-Revenue Tax Rate \$0.54629/\$100 = \$649.29 tax liability
- \$17.61 increase in annual tax liability

General Fund

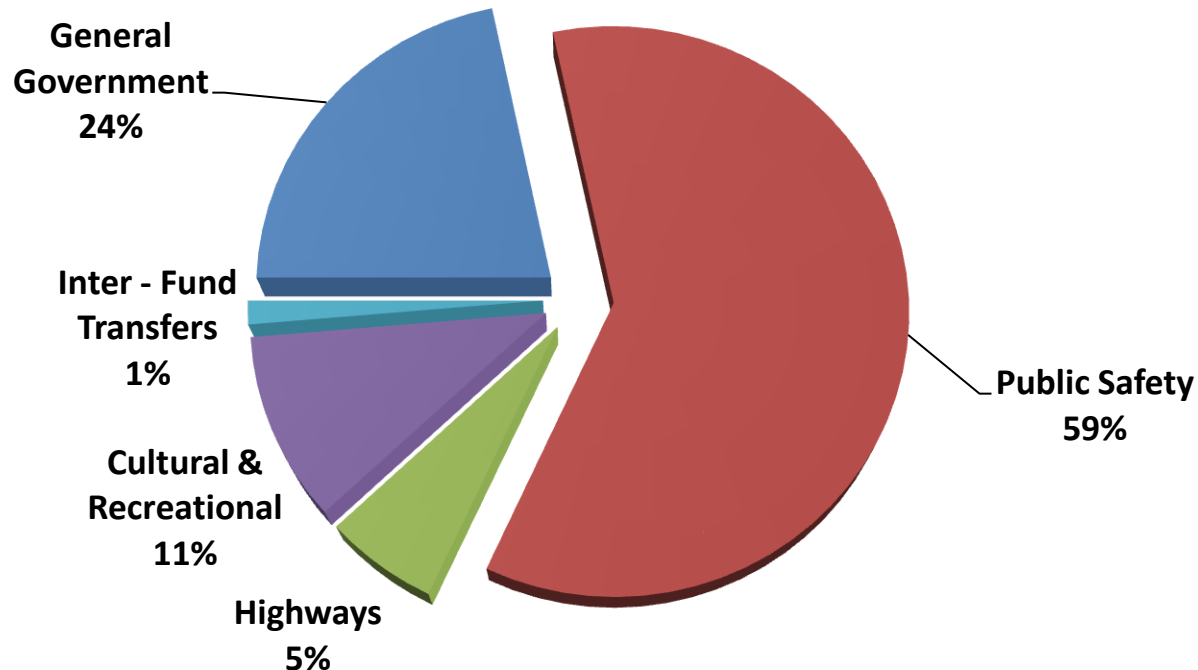
Proposed Operational Revenues

\$28,396,203



General Fund

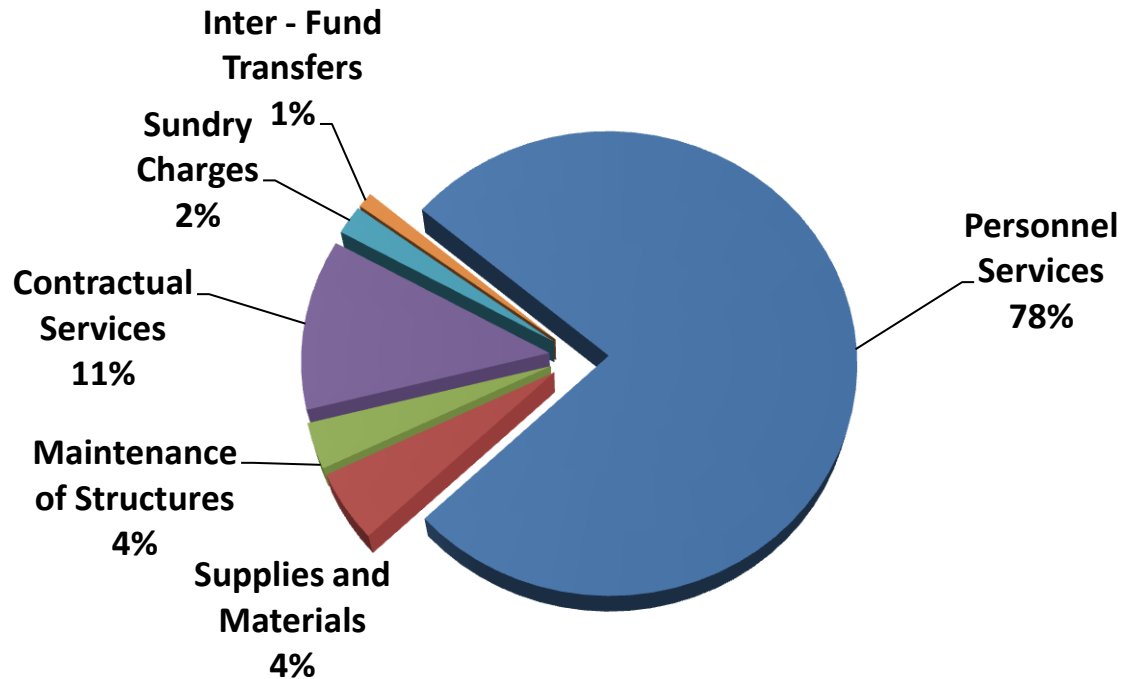
Proposed Operational Expenditures by Function \$28,396,203



General Fund

Proposed Operational Expenditures by Classification

\$28,396,203



General Fund

Proposed Capital Expenditures

- Capital Equip/Projects \$ 1,640,109

▪ Various Servers/ Software	\$ 85,000
▪ Facility Renovations	\$ 154,000
▪ Parks Equipment	\$ 42,000
▪ Streets Equipment	\$ 102,000
▪ P&Z Development Assess.	\$ 35,000
▪ Create Bldg Maint. Repl Fund	\$ 175,000
▪ Police Sign-on Incentives	\$ 74,000
▪ Employee Retention Payment	\$ 823,109
▪ City TXDOT Grant Match	\$ 150,000

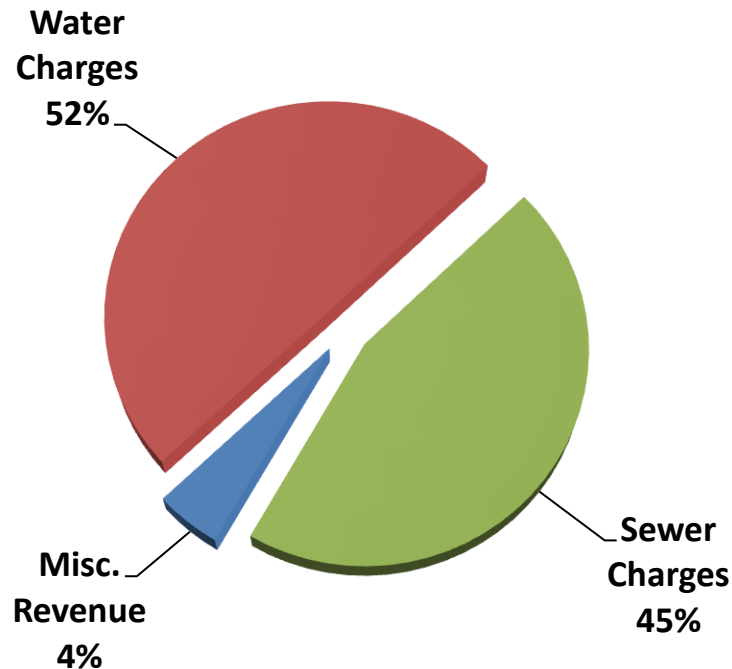
- Capital Improvements \$21,554,000

▪ CO Bond Projects	\$ 20,000,000
▪ Fire Station Maint.	\$ 594,000
▪ Parks Projects	\$ 710,000
▪ Annual Street Rehab	\$ 250,000

Utility Fund

Proposed Operational Revenues

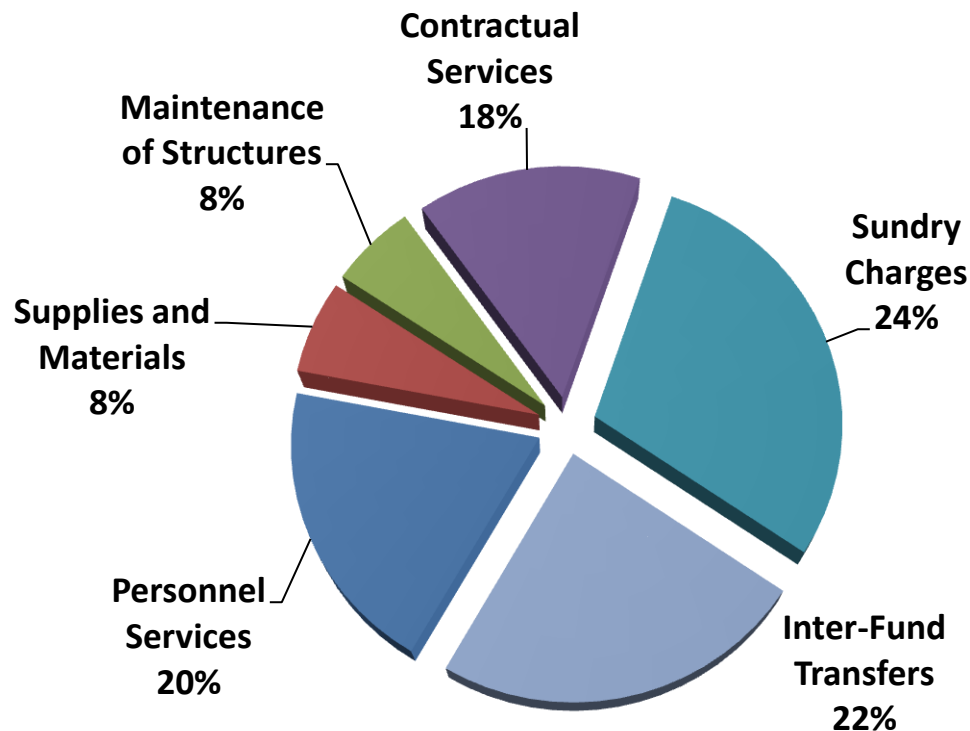
\$20,274,400



Utility Fund

Proposed Expenses by Classification

\$16,125,505



Utility Fund

Proposed Capital Expenses

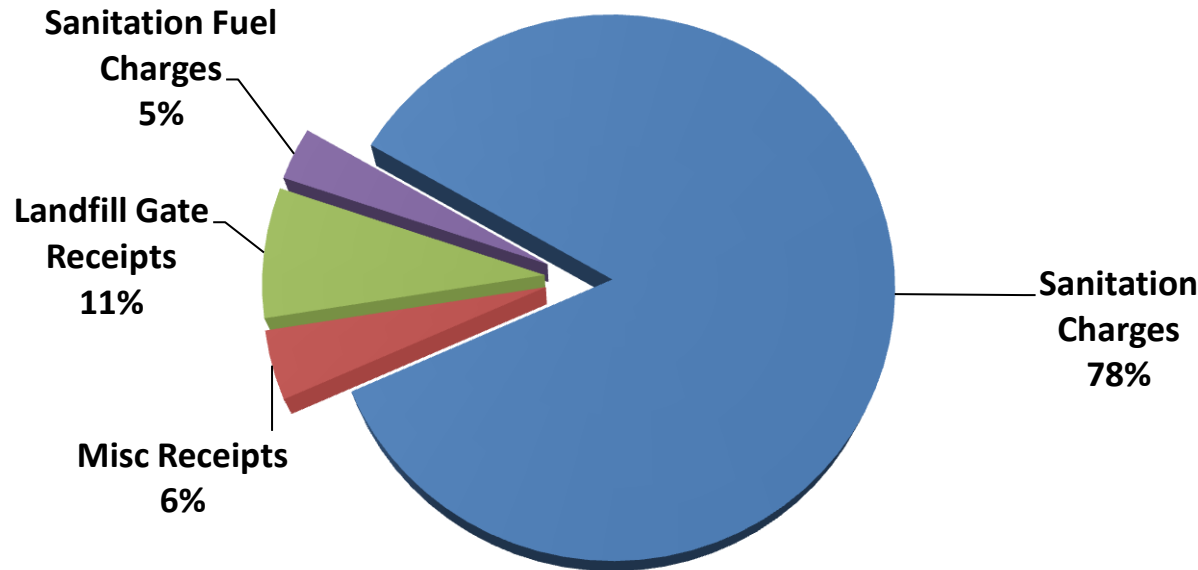
- Capital Equipment \$ 1,157,400
 - Water \$ 302,000
 - Utility Construction \$ 482,500
 - Wastewater \$ 372,900

- Capital Improvements \$ 8,097,000
 - Water System Improv. \$ 1,225,000
 - Wastewater System Improv. \$ 2,100,000
 - AMI System Replacement \$ 4,772,000

Sanitation Fund

Proposed Operational Revenues

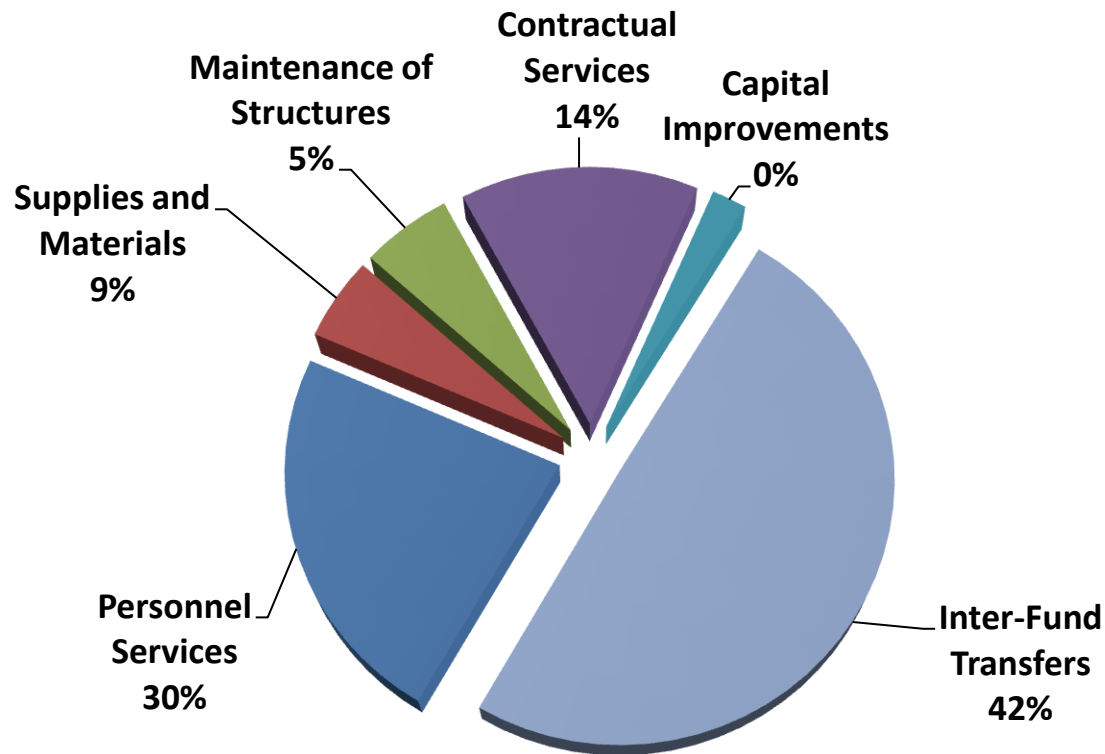
\$7,229,900



Sanitation Fund

Proposed Expenses by Classification

\$5,544,842



Sanitation Fund

Proposed Capital Expenses

- Capital Equipment \$1,470,000
 - Garbage Trucks (2) \$ 825,000
 - D6 Dozer \$ 625,000
 - Generator \$ 20,000

- Capital Improvements \$3,500,000
 - New Cell Construction \$3,000,000
 - Permit Amendment \$ 500,000

Budget Items to Note

- No premium increase for Health/Dental Dependent Insurance
- Increase in City Paid Health/Dental Employee premiums from \$660/pepm to \$725/pepm
- No COLA for employees
- Additional employees added in City Sec/Finance, Animal Control, Sanitation Disposal, Utility Billing and a reclassification to full-time in Parks
- Significant increases in Fuel and Electricity

2022 – 2023 Budget Calendar

City Council Meeting

Other

- Aug. 16
Budget Workshop
Vote on Proposed (Maximum) Tax Rate
- Aug. 25*
Budget Workshop
Finalization of CO Projects and Amounts
- Sept. 2
Finance Director Meet with Bond Rating Agency
- Sept. 6
Public Hearing–Budget
Adopt Budget (or other action)
- Sept. 13*
Adopt Budget (if needed)
Public Hearing - Tax Rate
Adopt/Ratify Tax Rate
- Sept. 20
Ordinance Authorizing Issuance of CO's

* Special Meeting Needed



Proposed Budget 2022-2023

As of 08/02/2022

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

1. “This budget will raise more revenue from property taxes than last year’s budget by an amount of \$499,077, which is a 4.33% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$243,811.”
2. The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

Calculated Rates

- a. The Property Tax Rate for the Preceding Fiscal Year - \$0.6160
- b. The Proposed Property Tax Rate – \$0.56111
- c. The No-New-Revenue Tax Rate – \$0.54629
- d. The Voter Approval Tax Rate - \$0.60642

Proposed Rates

- a. Maintenance & Operations Tax Rate - \$0.48516
 - b. Debt Rate (Interest & Sinking Fund) - \$0.07595
 - c. Total Proposed Property Tax Rate - \$0.56111
3. The total amount of outstanding municipal debt obligations secured by property taxes is \$34,140,276 (including principal and interest).

Fiscal Year 2022-23 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,611,278
- b. Revenue Supported Debt: \$3,743,025

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City of Nacogdoches
2022 / 2023 Proposed Tax Rate

		Proposed 2022 / 2023 Property Taxes Collection Rate	
Assessed Taxable Value		\$	2,143,039,599
<u>Tax Rate per \$100 Valuation</u>	0.56111	\$	12,024,809
Operations	0.48516	\$	10,397,171
Debt	0.07595	\$	1,627,639
		\$	12,024,809
<u>Operations Budget</u>			
Estimated Current Tax Collections		\$	10,162,171
Estimated Delinquent Tax Collections		\$	100,000
Estimated Penalty & Interest Collections		\$	135,000
		\$	10,397,171
<u>Debt</u>			
2021 Tax Notes			
Estimated Current Tax Collections		\$	223,465
Estimated Delinquent Tax Collections		\$	4,603
		\$	228,068
2022 Certificates of Obligation Bonds			
Estimated Current Tax Collections		\$	1,371,537
Estimated Delinquent Tax Collections		\$	28,034
		\$	1,399,571
 Debt Requirements for Fiscal Year	 0.07595	 \$	 1,627,639

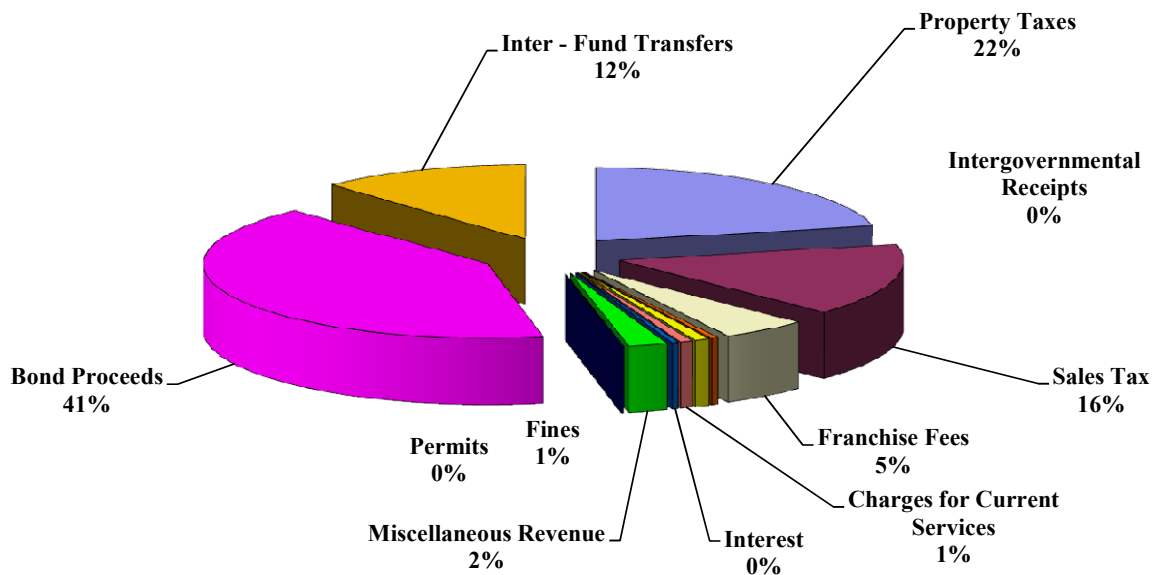
City of Nacogdoches
2022 / 2023 General Fund Summary

	Operating	2022 COs	Restricted	Total
October 1, 2022 Estimated Cash Reserves	\$ 12,840,638	\$ -	\$ 953,478	\$ 13,794,116
2022 / 2023 Budget Revenues				
Property Taxes	\$ 10,407,171			\$ 10,407,171
Sales Tax	\$ 7,665,000			\$ 7,665,000
Franchise Fees	\$ 2,327,000		\$ 58,000	\$ 2,385,000
Permits	\$ 195,000			\$ 195,000
Fines	\$ 385,000		\$ 29,250	\$ 414,250
Charges for Current Services	\$ 339,860			\$ 339,860
Interest	\$ 171,400			\$ 171,400
Miscellaneous Revenue	\$ 1,072,075			\$ 1,072,075
Intergovernmental Receipts	\$ 67,500			\$ 67,500
Bond Proceeds		\$ 20,000,000		\$ 20,000,000
Inter - Fund Transfers	\$ 5,766,319			\$ 5,766,319
Total 2022 / 2023 Budget Revenues	\$ 28,396,325	\$ 20,000,000	\$ 87,250	\$ 48,483,575
Total Available Funds	\$ 41,236,963	\$ 20,000,000	\$ 1,040,728	\$ 62,277,691
2022 / 2023 Budget Operating Expenditures				
General Government	\$ 6,795,422		\$ 31,863	\$ 6,827,285
Public Safety	\$ 16,633,412			\$ 16,633,412
Highways	\$ 1,437,982			\$ 1,437,982
Cultural & Recreational	\$ 3,299,387			\$ 3,299,387
Inter - Fund Transfers	\$ 230,000			\$ 230,000
Total 2022 / 2023 Budget Operating Expenditures	\$ 28,396,203	\$ -	\$ 31,863	\$ 28,428,066
2022 / 2023 Capital Improvement Projects Budget - Reserve Funds				
Committed Projects:				
Downtown - Festival Park Electrical Upgrades	\$ 350,000			\$ 350,000
Fire - Station Maintenance	\$ 594,000			\$ 594,000
Parks & Cemetery - Lake Nac Walkway	\$ 165,000			\$ 165,000
Parks & Cemetery - Oak Grove Repaving	\$ 45,000			\$ 45,000
Parks & Cemetery - Parking Lot Repaving Program	\$ 30,000			\$ 30,000
Parks & Cemetery - Pedestrian Bridge at Pioneer Park	\$ 120,000			\$ 120,000
Streets - Annual Street Rehab	\$ 250,000			\$ 250,000
Streets - Street Rebuild		\$ 5,000,000		\$ 5,000,000
Drainage - Critical Storm System Reconstruction		\$ 4,000,000		\$ 4,000,000
Drainage - Annual Storm System Repairs		\$ 1,000,000		\$ 1,000,000
Fire - Central Fire Station		\$ 8,080,000		\$ 8,080,000
Parks - Restrooms		\$ 1,320,000		\$ 1,320,000
Parks - Playgrounds		\$ 480,000		\$ 480,000
CO Issuance Costs		\$ 120,000		\$ 120,000
Total 2022 / 2023 Committed Capital Improvements Projects	\$ 1,554,000	\$ 20,000,000	\$ -	\$ 21,554,000
2022 / 2023 Capital Equipment/Projects Budget - Reserve Funds				
PEG Capital			\$ 200,000	\$ 200,000
Airport - TXDOT Grant Match	\$ 150,000			\$ 150,000
Animal Shelter - Security Upgrades	\$ 20,000			\$ 20,000
Court - Incode Software Online Version	\$ 30,000			\$ 30,000
Historic Sites - Durst Taylor Barn Roof	\$ 40,000			\$ 40,000
Historic Sites - Sterne Hoya Roof	\$ 94,000			\$ 94,000
Info Tech - Online Backups	\$ 5,000			\$ 5,000
Info Tech - Replacement PCs	\$ 50,000			\$ 50,000
Parks - Fence at Youth Soccer	\$ 12,000			\$ 12,000
Parks - Festival Park Branded Trash Cans	\$ 10,500			\$ 10,500
Planning & Zoning - Development Review Process Assessment	\$ 35,000			\$ 35,000
Police - Signon Incentives	\$ 74,000			\$ 74,000
Rec - Gym Divider Curtain	\$ 12,000			\$ 12,000
Rec - Weight Room Update	\$ 7,500			\$ 7,500
Streets - Auto Crosswalks	\$ 30,000			\$ 30,000
Streets - Backhoe Bucket Thumb	\$ 7,000			\$ 7,000
Streets - Crash Bollards	\$ 25,000			\$ 25,000
Streets - Message Board	\$ 30,000			\$ 30,000
Streets - Radar Equipment	\$ 10,000			\$ 10,000
City-Wide - Employee Retention Payments	\$ 823,109			\$ 823,109
Trf to Equip Repl Fund - Building Maint/AC Replacements	\$ 100,000			\$ 100,000
Non-Dept - Mid-Year Allocations as needed	\$ 75,000			\$ 75,000
Total 2022 / 2023 Capital Equipment/Projects	\$ 1,640,109	\$ -	\$ 200,000	\$ 1,840,109
September 30, 2023 Estimated Ending Balance	\$ 9,646,651	\$ -	\$ 808,865	\$ 10,455,516
Total Allocated Funds	\$ 41,236,963	\$ 20,000,000	\$ 1,040,728	\$ 62,277,691
25% Reserve Requirement	\$ 7,099,051			
Excess over Reserve Requirement	\$ 2,547,600			

City of Nacogdoches
2022 / 2023 General Fund Revenues

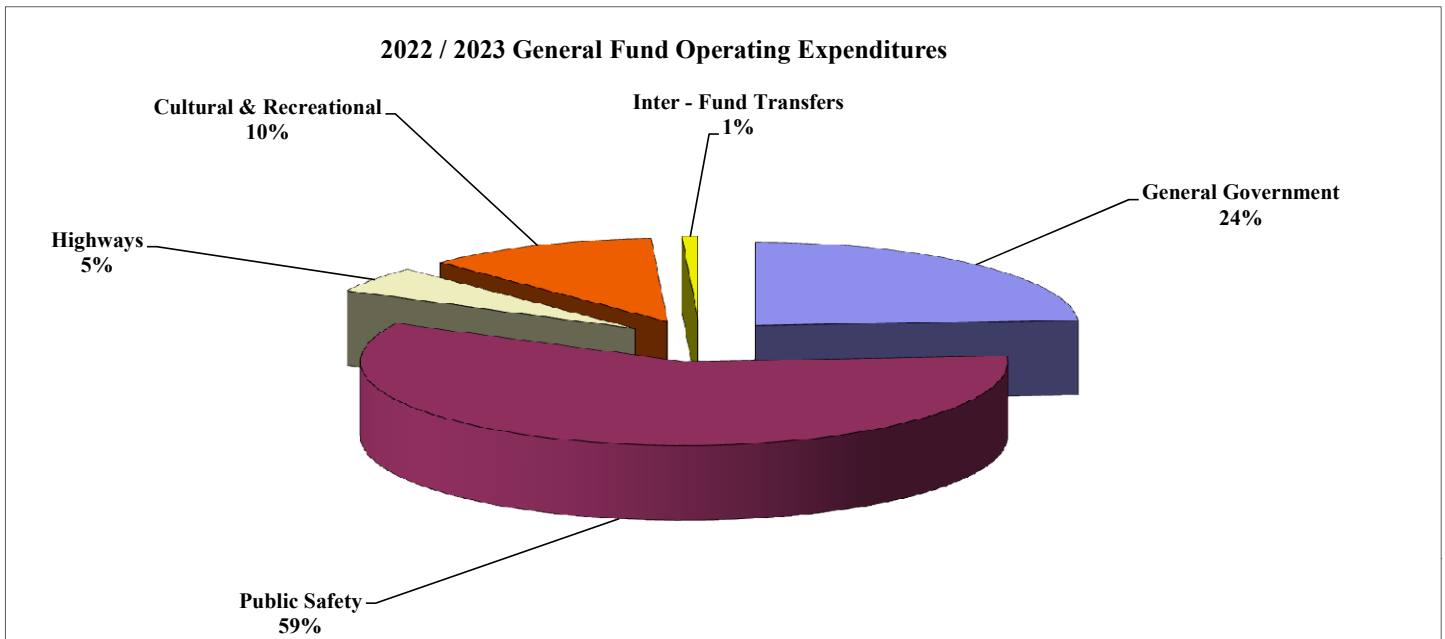
	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Property Taxes	\$ 9,560,832	\$ 9,832,735	\$ 9,749,618	\$ 9,993,036	\$ 9,993,036	\$ 10,407,171
Sales Tax	\$ 6,980,106	\$ 7,489,776	\$ 4,237,995	\$ 7,055,000	\$ 7,055,000	\$ 7,665,000
Franchise Fees	\$ 2,425,073	\$ 2,395,264	\$ 393,587	\$ 2,390,000	\$ 2,390,000	\$ 2,385,000
Permits	\$ 354,996	\$ 211,779	\$ 111,562	\$ 207,500	\$ 207,500	\$ 195,000
Fines	\$ 499,983	\$ 406,175	\$ 200,590	\$ 429,750	\$ 429,750	\$ 414,250
Charges for Current Services	\$ 210,311	\$ 317,680	\$ 177,981	\$ 327,360	\$ 327,360	\$ 339,860
Interest	\$ 141,698	\$ 42,314	\$ 25,540	\$ 15,000	\$ 15,000	\$ 171,400
Miscellaneous Revenue	\$ 1,106,276	\$ 1,029,758	\$ 510,348	\$ 1,133,469	\$ 1,146,253	\$ 1,072,075
Intergovernmental Receipts	\$ 616,757	\$ 1,623,264	\$ 531,883	\$ 36,500	\$ 750,047	\$ 67,500
Bond Proceeds	\$ -	\$ 1,521,000	\$ -	\$ -	\$ -	\$ 20,000,000
Inter - Fund Transfers	\$ 5,622,013	\$ 5,748,824	\$ 2,898,462	\$ 5,846,925	\$ 6,431,801	\$ 5,766,319
Total General Fund Revenues	\$ 27,518,045	\$ 30,618,569	\$ 18,837,566	\$ 27,434,540	\$ 28,745,747	\$ 48,483,575

**2022 / 2023
General Fund Revenues**



City of Nacogdoches
2022 / 2023 General Fund Expenditures by Function

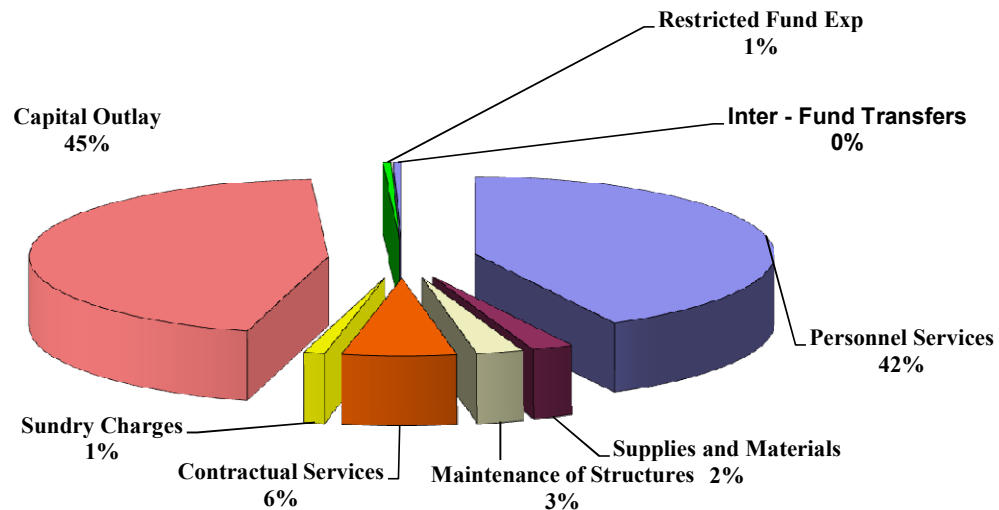
	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
General Government	\$ 5,452,837	\$ 6,692,274	\$ 3,248,357	\$ 6,530,048	\$ 6,923,174	\$ 6,795,422
Public Safety	\$ 15,255,116	\$ 16,011,793	\$ 8,077,946	\$ 15,978,438	\$ 16,744,292	\$ 16,633,412
Highways	\$ 1,275,101	\$ 1,071,670	\$ 542,469	\$ 1,414,725	\$ 1,578,725	\$ 1,437,982
Cultural & Recreational	\$ 2,453,571	\$ 2,691,586	\$ 1,317,471	\$ 3,018,379	\$ 3,008,229	\$ 3,299,387
Inter - Fund Transfers	\$ 373,630	\$ 230,614	\$ 150,000	\$ 260,000	\$ 260,000	\$ 230,000
Total General Fund Operating Expenditures	\$ 24,810,255	\$ 26,697,937	\$ 13,336,243	\$ 27,201,590	\$ 28,514,420	\$ 28,396,203
Capital Improvements	\$ 992,802	\$ 2,317,904	\$ 1,876,523	\$ 1,795,200	\$ 6,065,244	\$ 23,194,109
Restricted Fund Expenditures	\$ 83,286	\$ 34,289	\$ 17,329	\$ 331,750	\$ 331,750	\$ 231,863
Total General Fund Expenditures	\$ 25,886,343	\$ 29,050,130	\$ 15,230,095	\$ 29,328,540	\$ 34,911,414	\$ 51,822,175



City of Nacogdoches
2022 / 2023 General Fund Expenditures by Classification

	March Actual					
	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Personnel Services	\$ 19,823,203	\$ 20,421,245	\$ 10,592,393	\$ 21,496,902	\$ 22,419,861	\$ 21,933,051
Supplies and Materials	\$ 842,984	\$ 1,822,810	\$ 473,746	\$ 910,069	\$ 990,370	\$ 1,158,260
Maintenance of Structures	\$ 920,208	\$ 1,022,730	\$ 464,981	\$ 1,205,397	\$ 1,385,897	\$ 1,303,084
Contractual Services	\$ 2,269,175	\$ 2,666,947	\$ 1,434,545	\$ 2,811,045	\$ 2,940,115	\$ 3,183,472
Sundry Charges	\$ 553,055	\$ 533,591	\$ 220,578	\$ 518,177	\$ 518,177	\$ 588,336
Capital Outlay	\$ 1,020,802	\$ 2,317,904	\$ 1,876,523	\$ 1,795,200	\$ 6,065,244	\$ 23,194,109
Restricted Fund Exp	\$ 83,286	\$ 34,289	\$ 17,329	\$ 331,750	\$ 331,750	\$ 231,863
Inter - Fund Transfers	\$ 373,630	\$ 230,614	\$ 150,000	\$ 260,000	\$ 260,000	\$ 230,000
Total	\$ 25,886,343	\$ 29,050,130	\$ 15,230,095	\$ 29,328,540	\$ 34,911,414	\$ 51,822,175

**2022 / 2023
General Fund Expenditures by Classification**



City of Nacogdoches
2022 / 2023 General Fund Expenditures by Department

	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
City Council	\$ 18,379	\$ 23,979	\$ 10,678	\$ 26,250	\$ 26,250	\$ 26,500
City Manager	\$ 285,790	\$ 320,398	\$ 149,656	\$ 307,525	\$ 307,525	\$ 300,471
Municipal Court	\$ 219,180	\$ 233,878	\$ 135,427	\$ 300,602	\$ 300,602	\$ 312,321
City Secretary	\$ 113,246	\$ 117,057	\$ 63,601	\$ 137,190	\$ 137,190	\$ 190,000
Finance	\$ 572,298	\$ 517,999	\$ 318,965	\$ 661,056	\$ 678,751	\$ 670,875
Information Technology	\$ 401,213	\$ 443,908	\$ 205,195	\$ 496,819	\$ 501,814	\$ 517,523
Human Resources	\$ 293,321	\$ 276,414	\$ 177,922	\$ 375,905	\$ 393,905	\$ 437,665
Legal	\$ 276,954	\$ 267,125	\$ 136,399	\$ 280,998	\$ 280,998	\$ 276,260
Planning & Zoning	\$ 159,808	\$ 189,636	\$ 142,459	\$ 244,427	\$ 274,427	\$ 265,240
Building Maintenance	\$ 355,753	\$ 339,476	\$ 191,445	\$ 376,312	\$ 376,312	\$ 376,293
Vehicle Maintenance	\$ 301,809	\$ 294,357	\$ 151,966	\$ 308,961	\$ 308,961	\$ 333,906
Code Enforcement	\$ -	\$ -	\$ 97,406	\$ 254,927	\$ 254,927	\$ 264,212
Engineering	\$ 495,695	\$ 501,445	\$ 326,177	\$ 589,555	\$ 589,555	\$ 605,363
Convention & Tourism	\$ 288,679	\$ 362,814	\$ 156,549	\$ 327,805	\$ 327,805	\$ 329,518
Economic Development	\$ 245,753	\$ 253,763	\$ 110,291	\$ 263,872	\$ 263,872	\$ 265,759
Non-Departmental	\$ 1,424,959	\$ 2,550,025	\$ 874,221	\$ 1,577,844	\$ 1,900,280	\$ 1,623,516
General Govt.	\$ 5,452,837	\$ 6,692,274	\$ 3,248,357	\$ 6,530,048	\$ 6,923,174	\$ 6,795,422
Police	\$ 8,171,190	\$ 8,538,572	\$ 4,339,204	\$ 8,706,645	\$ 8,807,993	\$ 9,059,805
Fire	\$ 6,261,615	\$ 6,593,645	\$ 3,415,153	\$ 6,478,607	\$ 7,143,113	\$ 6,738,638
Inspection	\$ 376,766	\$ 372,850	\$ 67,435	\$ 236,057	\$ 236,057	\$ 232,960
Animal Control	\$ 445,545	\$ 506,726	\$ 256,154	\$ 557,129	\$ 557,129	\$ 602,009
Public Safety	\$ 15,255,116	\$ 16,011,793	\$ 8,077,946	\$ 15,978,438	\$ 16,744,292	\$ 16,633,412
Historic Sites & Main Street	\$ 297,852	\$ 303,041	\$ 110,684	\$ 351,820	\$ 351,820	\$ 389,895
Library	\$ 518,228	\$ 558,678	\$ 277,821	\$ 612,220	\$ 602,220	\$ 620,276
Recreation	\$ 470,975	\$ 525,249	\$ 309,206	\$ 665,351	\$ 665,201	\$ 695,799
Parks & Cemetery	\$ 1,166,516	\$ 1,304,618	\$ 619,760	\$ 1,388,988	\$ 1,388,988	\$ 1,593,417
Cultural & Recreational	\$ 2,453,571	\$ 2,691,586	\$ 1,317,471	\$ 3,018,379	\$ 3,008,229	\$ 3,299,387
Public Works Administration	\$ 227,958	\$ 133,189	\$ 64,242	\$ 130,934	\$ 130,934	\$ 129,044
Streets	\$ 1,047,143	\$ 938,481	\$ 478,227	\$ 1,283,791	\$ 1,447,791	\$ 1,308,938
Highways & Streets	\$ 1,275,101	\$ 1,071,670	\$ 542,469	\$ 1,414,725	\$ 1,578,725	\$ 1,437,982
Inter - Fund Transfers	\$ 373,630	\$ 230,614	\$ 150,000	\$ 260,000	\$ 260,000	\$ 230,000
Total Operating Budget	\$ 24,810,255	\$ 26,697,937	\$ 13,336,243	\$ 27,201,590	\$ 28,514,420	\$ 28,396,203
Reserve Funds Capital Equip/Improvements	\$ 992,802	\$ 2,317,904	\$ 1,876,523	\$ 1,795,200	\$ 6,065,244	\$ 23,194,109
Restricted Funds Expenditures	\$ 83,286	\$ 34,289	\$ 17,329	\$ 331,750	\$ 331,750	\$ 231,863
Total General Fund Budget	\$ 25,886,343	\$ 29,050,130	\$ 15,230,095	\$ 29,328,540	\$ 34,911,414	\$ 51,822,175

City of Nacogdoches
2022 / 2023 General Fund Reserves Expenditures

Description	Reserves	Restricted
Airport - TXDOT Grant City Match	\$ 150,000	
Animal Shelter - Security Upgrades	\$ 20,000	
Court - Incode Software Online Version	\$ 30,000	
Historic Sites - Durst Taylor Barn Roof	\$ 40,000	
Historic Sites - Sterne Hoya Roof	\$ 94,000	
Info Tech - Online Backups	\$ 5,000	
Info Tech - Replacement PCs	\$ 50,000	
Parks - Fence at Youth Soccer	\$ 12,000	
Parks - Festival Park Branded Trash Cans	\$ 10,500	
Planning & Zoning - Development Review Process Assessment	\$ 35,000	
Police - Signon Incentives	\$ 74,000	
Rec - Gym Divider Curtain	\$ 12,000	
Rec - Weight Room Update	\$ 7,500	
Streets - Auto Crosswalks	\$ 30,000	
Streets - Backhoe Bucket Thumb	\$ 7,000	
Streets - Crash Bollards	\$ 25,000	
Streets - Message Board	\$ 30,000	
Streets - Radar Equipment	\$ 10,000	
City-Wide - Employee Retention Payments	\$ 823,109	
Trf to Equip Repl Fund - Building Maint/AC Replacements	\$ 100,000	
Non-Dept - Mid-Year Allocations as needed	\$ 75,000	
PEG Restricted Capital as needed		\$ 200,000
Grand Total	\$ 1,640,109	\$ 200,000

City of Nacogdoches
2022 / 2023 Utility Fund Summary

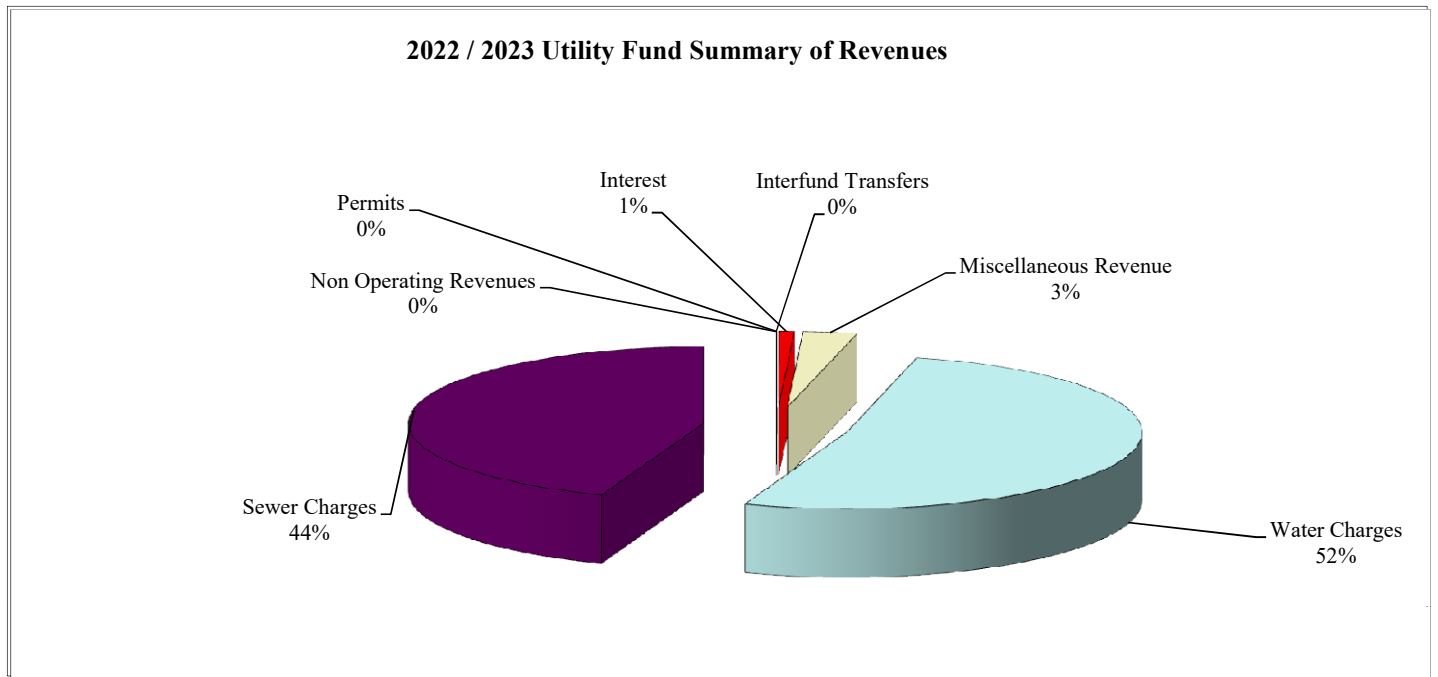
	Water & Sewer Operations	Capital Replacement	Debt Service	Debt Service Reserve	Total Water & Sewer Fund
October 1, 2022 Estimated Cash Reserves					
Unrestricted Cash & Cash Equivalents	\$ 6,054,503				\$ 6,054,503
Restricted Cash for Equipment Replacement		\$ 7,478,353			\$ 7,478,353
Restricted Cash for Future Water & Sewer CIP		\$ 5,725,852			\$ 5,725,852
Restricted Cash for Debt Service			\$ 1,786,219		\$ 1,786,219
Restricted Cash for Debt Service Reserve				\$ 1,406,054	\$ 1,406,054
Total Estimated Beginning Cash Balance	\$ 6,054,503	\$ 13,204,205	\$ 1,786,219	\$ 1,406,054	\$ 22,450,981
2022 / 2023 Budget Revenues					
Permits	\$ 5,000				\$ 5,000
Interest	\$ 25,000	\$ 119,900	\$ 15,000	\$ 12,000	\$ 171,900
Miscellaneous Revenue	\$ 597,500				\$ 597,500
Water Sales	\$ 10,500,000				\$ 10,500,000
Sewer Sales	\$ 9,000,000				\$ 9,000,000
Interfund Transfers	\$ -				\$ -
Total 2022 / 2023 Budget Revenues	\$ 20,127,500	\$ 119,900	\$ 15,000	\$ 12,000	\$ 20,274,400
2022 / 2023 Other Finance Sources					
Contribution from Operations-Debt Service			\$ 3,743,025		\$ 3,743,025
Contribution from Operations-Depreciation		\$ 3,692,127			\$ 3,692,127
Contribution from Operations-Future Water & Sewer CIP		\$ -			\$ -
Total 2022 / 2023 Other Finance Sources	\$ -	\$ 3,692,127	\$ 3,743,025	\$ -	\$ 7,435,152
Total Available Funds	\$ 26,182,003	\$ 17,016,232	\$ 5,544,244	\$ 1,418,054	\$ 50,160,533
2022 / 2023 Operating Budget Expenses					
Water Billing	\$ 1,446,007				\$ 1,446,007
Water Production	\$ 2,542,701				\$ 2,542,701
Distribution & Collection	\$ 1,761,076				\$ 1,761,076
Wastewater Treatment	\$ 2,609,190				\$ 2,609,190
Non - Departmental	\$ 416,699				\$ 416,699
Debt Service - Principal			\$ 3,445,000		\$ 3,445,000
Debt Service - Interest			\$ 298,025		\$ 298,025
Inter - Fund Transfers	\$ 3,606,807				\$ 3,606,807
Total 2022 / 2023 Operating Budget Expenses	\$ 12,382,480	\$ -	\$ 3,743,025	\$ -	\$ 16,125,505

City of Nacogdoches
2022 / 2023 Utility Fund Summary

	Water & Sewer Operations	Capital Replacement	Debt Service	Debt Service Reserve	Total Water & Sewer Fund
2022 / 2023 Capital Improvements					
<u>Water Projects</u>					
Water Line Additions/Replacements		\$ 750,000			\$ 750,000
Water Line Developer Reimb.		\$ 250,000			\$ 250,000
Water Well Rehab (one annually)		\$ 225,000			\$ 225,000
AMI System Replacement		\$ 4,772,000			\$ 4,772,000
<u>Wastewater Projects</u>					
Beltpress Building		\$ 1,350,000			\$ 1,350,000
Sanitary Sewer Line Additions/Replacements		\$ 500,000			\$ 500,000
Sanitary Sewer Line Developer Reimb.		\$ 250,000			\$ 250,000
Total 2022 / 2023 Capital Improvements	\$ -	\$ 8,097,000	\$ -	\$ -	\$ 8,097,000
2022 / 2023 Capital Equipment					
Water Production - SCADA upgrades		\$ 100,000			\$ 100,000
Water Production - Major System Repairs		\$ 50,000			\$ 50,000
Water Production - Turbidity Sensors		\$ 24,000			\$ 24,000
Water Production - Replace Alum Pumps		\$ 22,000			\$ 22,000
Water Production - Vacuum Pump for Basins		\$ 17,000			\$ 17,000
Water Production - Repair Filter Panel at Lake		\$ 14,000			\$ 14,000
Water Production - Control Panel Pressure Tank SWPS		\$ 20,000			\$ 20,000
Water Production - Repair GST CH North		\$ 20,000			\$ 20,000
Water Production - Replace LP & MP Pumps		\$ 35,000			\$ 35,000
Utility Const - Hydro Excavation Trailer		\$ 150,000			\$ 150,000
Utility Const - Replace Backhoe Unit #686		\$ 140,000			\$ 140,000
Utility Const - Replace 2Ton Work Truck Unit #551		\$ 90,000			\$ 90,000
Utility Const - Dirt Storage Building		\$ 80,000			\$ 80,000
Utility Const - Exmark Mower		\$ 15,000			\$ 15,000
Utility Const - 20' Utility Trailer		\$ 7,500			\$ 7,500
Wastewater - SCADA upgrades		\$ 100,000			\$ 100,000
Wastewater - Portable Chlorine Boost Trailer		\$ 30,000			\$ 30,000
Wastewater - Disc Aerator Replacement		\$ 41,600			\$ 41,600
Wastewater - Influent Pump Replacement		\$ 70,000			\$ 70,000
Wastewater - Major Plant Repairs		\$ 75,000			\$ 75,000
Wastewater - Major Pump/Lift Station Repairs		\$ 20,000			\$ 20,000
Wastewater - Tac Pac Lift Stations		\$ 16,500			\$ 16,500
Wastewater - Linko Pretreatment Software		\$ 12,800			\$ 12,800
Wastewater - Sampler		\$ 7,000			\$ 7,000
Total 2022 / 2023 Capital Equipment	\$ -	\$ 1,157,400	\$ -	\$ -	\$ 1,157,400
Other Finance Uses					
Contributions to Debt Service	\$ 3,743,025				\$ 3,743,025
Contributions to Capital Replacement - Depreciation	\$ 3,692,127				\$ 3,692,127
Contributions to Capital Replacement - Future CIP	\$ -				\$ -
Total Other Finance Uses	\$ 7,435,152	\$ -	\$ -	\$ -	\$ 7,435,152
September 30, 2023 Estimated Cash Reserves					
Unrestricted Cash & Cash Equivalents	\$ 6,364,372				\$ 6,364,372
Restricted Cash for Capital Replacement		\$ 7,761,832			\$ 7,761,832
Restricted Cash for Debt Service			\$ 1,801,220		\$ 1,801,220
Restricted Cash for Debt Service Reserve				\$ 1,418,054	\$ 1,418,054
Total Estimated Ending Cash Balance	\$ 6,364,372	\$ 7,761,832	\$ 1,801,220	\$ 1,418,054	\$ 17,345,477
Total Allocated Funds	\$ 26,182,003	\$ 17,016,232	\$ 5,544,244	\$ 1,418,054	\$ 50,160,533
25% Required Reserves	\$ 4,031,376				
Excess over Reserve Requirement	\$ 2,332,995				

City of Nacogdoches
2022 / 2023 Utility Fund Revenues

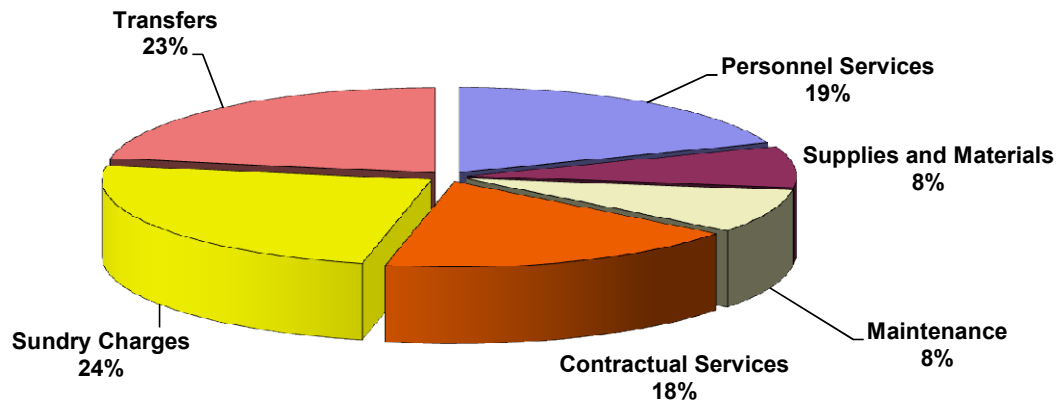
	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Permits	\$ 39,995	\$ 36,693	\$ 18,703	\$ 35,000	\$ 35,000	\$ 5,000
Interest	\$ 348,442	\$ 68,404	\$ 35,445	\$ 38,500	\$ 38,500	\$ 171,900
Miscellaneous Revenue	\$ 680,718	\$ 648,352	\$ 323,504	\$ 597,500	\$ 597,500	\$ 597,500
Water Charges	\$ 9,877,555	\$ 10,212,346	\$ 5,082,504	\$ 10,200,000	\$ 10,200,000	\$ 10,500,000
Sewer Charges	\$ 8,715,721	\$ 8,713,584	\$ 4,380,267	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000
Interfund Transfers	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Non Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Revenues	\$ 19,662,431	\$ 19,829,379	\$ 9,840,423	\$ 19,871,000	\$ 19,871,000	\$ 20,274,400



City of Nacogdoches
2022 / 2023 Utility Fund Expenses by Classification

	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Personnel Services	\$ 2,771,351	\$ 2,764,734	\$ 1,493,408	\$ 3,062,668	\$ 3,062,668	\$ 3,122,686
Supplies and Materials	\$ 884,154	\$ 874,711	\$ 503,866	\$ 1,288,341	\$ 1,290,341	\$ 1,256,064
Maintenance	\$ 1,184,465	\$ 1,300,132	\$ 633,922	\$ 1,394,397	\$ 1,454,333	\$ 1,338,422
Contractual Services	\$ 1,721,062	\$ 2,013,347	\$ 1,043,703	\$ 2,232,832	\$ 2,462,657	\$ 2,887,386
Sundry Charges	\$ 4,153,930	\$ 4,436,723	\$ 1,475,724	\$ 4,140,997	\$ 4,140,997	\$ 3,914,140
Transfers	\$ 3,704,264	\$ 3,557,514	\$ 1,828,940	\$ 3,657,881	\$ 3,657,881	\$ 3,606,807
Total	\$ 14,419,226	\$ 14,947,161	\$ 6,979,563	\$ 15,777,116	\$ 16,068,877	\$ 16,125,505

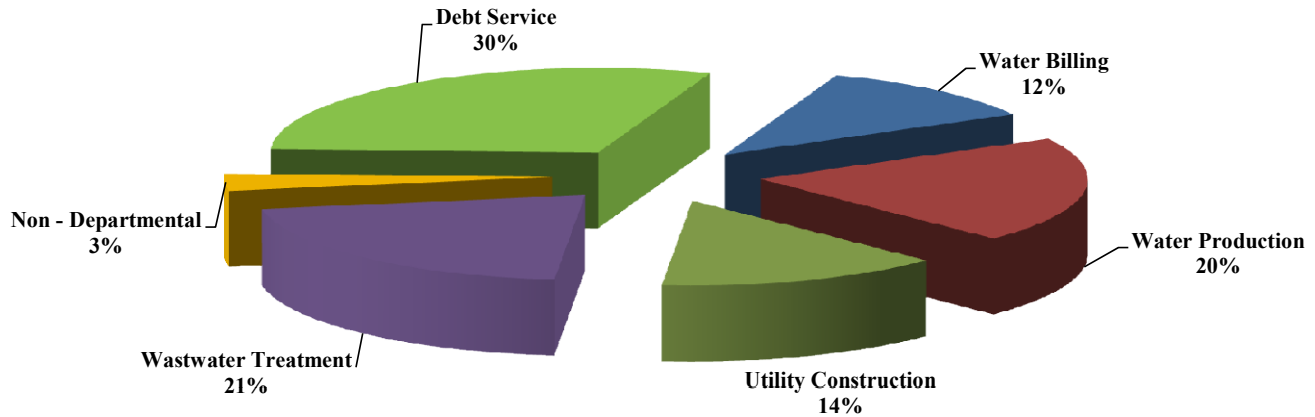
2022 /2023 Utility Fund Expenses by Classification



City of Nacogdoches
2022 / 2023 Utility Fund Expenses by Department

	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Water Billing	\$ 1,325,128	\$ 1,234,558	\$ 658,537	\$ 1,362,907	\$ 1,422,843	\$ 1,446,007
Water Production	\$ 1,592,493	\$ 1,826,155	\$ 910,930	\$ 2,574,339	\$ 2,749,339	\$ 2,542,701
Utility Construction	\$ 1,332,141	\$ 1,314,050	\$ 775,575	\$ 1,472,746	\$ 1,474,746	\$ 1,761,076
Wastewater Treatment	\$ 2,151,517	\$ 2,265,633	\$ 1,160,660	\$ 2,338,479	\$ 2,388,479	\$ 2,609,190
Non - Departmental	\$ 342,920	\$ 403,222	\$ 176,707	\$ 400,882	\$ 405,707	\$ 416,699
Debt Service	\$ 3,970,763	\$ 4,346,029	\$ 1,468,214	\$ 3,969,882	\$ 3,969,882	\$ 3,743,025
Total Operating Expenses	\$ 10,714,962	\$ 11,389,647	\$ 5,150,623	\$ 12,119,235	\$ 12,410,996	\$ 12,518,698
Inter - Fund Transfers	\$ 3,704,264	\$ 3,557,514	\$ 1,828,940	\$ 3,657,881	\$ 3,657,881	\$ 3,606,807
Total Expenses	\$ 14,419,226	\$ 14,947,161	\$ 6,979,563	\$ 15,777,116	\$ 16,068,877	\$ 16,125,505

2022 / 2023 Utility Fund Summary of Expenses



City of Nacogdoches
2022 / 2023 Utility Fund Capital Equipment

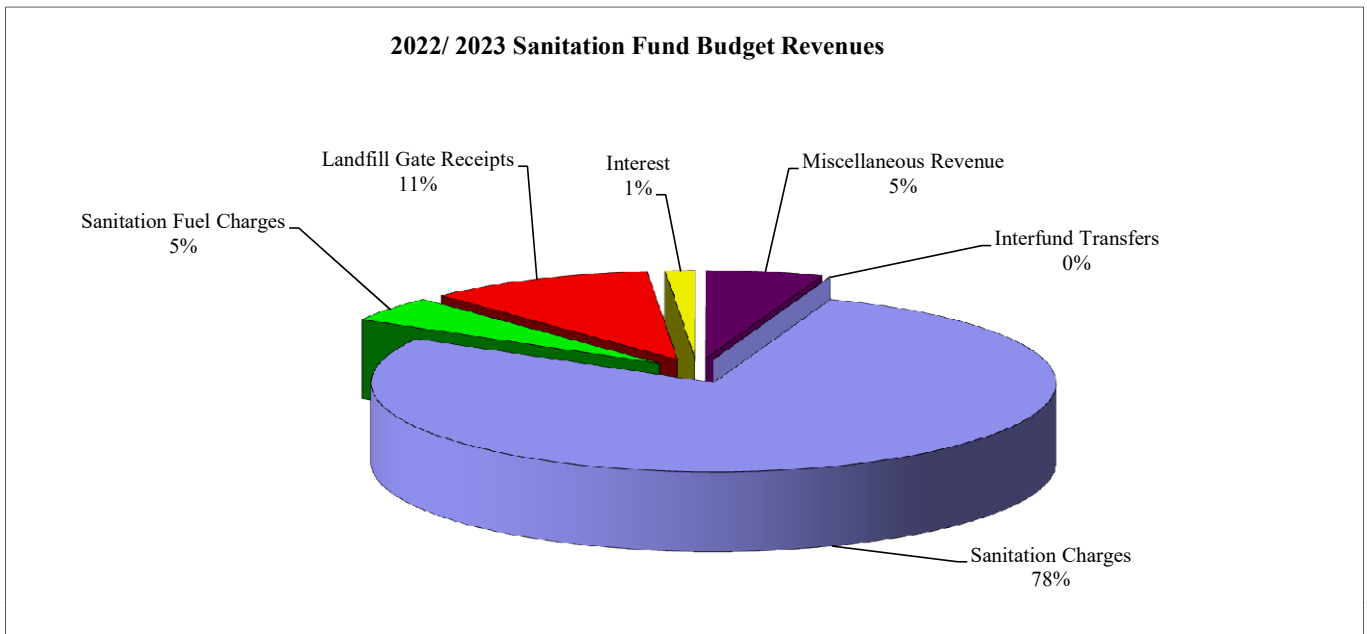
Department	Description	Operations	Depreciation Fund
Water Production	SCADA upgrades		\$100,000
Water Production	Major System Repairs		\$50,000
Water Production	Turbidity Sensors		\$24,000
Water Production	Replace Alum Pumps		\$22,000
Water Production	Vacuum Pump for Basins		\$17,000
Water Production	Repair Filter Panel at Lake		\$14,000
Water Production	Control Panel Pressure Tank SWPS		\$20,000
Water Production	Repair GST CH North		\$20,000
Water Production	Replace LP & MP Pumps		\$35,000
Utility Construction	Hydro Excavation Trailer		\$150,000
Utility Construction	Replace Backhoe Unit #686		\$140,000
Utility Construction	Replace 2Ton Work Truck Unit #551		\$90,000
Utility Construction	Dirt Storage Building		\$80,000
Utility Construction	Exmark Mower		\$15,000
Utility Construction	20' Utility Trailer		\$7,500
Wastewater Treatment	SCADA upgrades		\$100,000
Wastewater Treatment	Portable Chlorine Boost Trailer		\$30,000
Wastewater Treatment	Disc Aerator Replacement		\$41,600
Wastewater Treatment	Influent Pump Replacement		\$70,000
Wastewater Treatment	Major Plant Repairs		\$75,000
Wastewater Treatment	Major Pump/Lift Station Repairs		\$20,000
Wastewater Treatment	Tac Pac Lift Stations		\$16,500
Wastewater Treatment	Linko Pretreatment Software		\$12,800
Wastewater Treatment	Sampler		\$7,000
Total Capital		\$ -	\$ 1,157,400

City of Nacogdoches
2022 / 2023 Sanitation Fund Summary

	Sanitation Fund Operations	Capital Replacement	Landfill Pit Liability Account	Total Sanitation Fund
October 1, 2022 Estimated Cash Reserves				
Unrestricted Cash & Cash Equivalents	\$ 3,068,170			\$ 3,068,170
Restricted Cash for Equipment Replacement		\$ 2,363,804		\$ 2,363,804
Restricted Cash for Landfill Pit Liability			\$ 7,391,120	\$ 7,391,120
Total Estimated Beginning Cash Balance	\$ 3,068,170	\$ 2,363,804	\$ 7,391,120	\$ 12,823,094
2022 / 2023 Budget Revenues				
Sanitation Charges	\$ 5,616,000			\$ 5,616,000
Sanitation Fuel Charges	\$ 336,000			\$ 336,000
Landfill Gate Receipts	\$ 775,000			\$ 775,000
Interest	\$ 60,000	\$ 42,900		\$ 102,900
Miscellaneous Revenue	\$ 400,000			\$ 400,000
Interfund Transfers	\$ -			\$ -
Total 2022 / 2023 Budget Revenues	\$ 7,187,000	\$ 42,900	\$ -	\$ 7,229,900
2022 / 2023 Other Finance Sources				
Contributions from Operations-Depreciation		\$ 959,319		\$ 959,319
Contributions from Operations-Additional Capital		\$ 750,000		\$ 750,000
Contributions from Operations-Closure/Postclosure			\$ 250,000	\$ 250,000
Contributions from Operations-New Cell Construction			\$ 250,000	\$ 250,000
Total 2022 / 2023 Other Finance Sources	\$ -	\$ 1,709,319	\$ 500,000	\$ 2,209,319
Total Available Funds	\$ 10,255,170	\$ 4,116,023	\$ 7,891,120	\$ 22,262,313
2022 / 2023 Budget Operating Expenses				
Sanitation Collection	\$ 1,578,951			\$ 1,578,951
Sanitation Disposal	\$ 1,060,366			\$ 1,060,366
Sanitation Administration	\$ 214,073			\$ 214,073
Non - Departmental	\$ 381,940			\$ 381,940
Inter - Fund Transfers	\$ 2,309,512			\$ 2,309,512
Total 2022 / 2023 Budget Operating Expenses	\$ 5,544,842	\$ -	\$ -	\$ 5,544,842
2022 / 2023 Capital Improvements				
Permit Amendment			\$ 500,000	\$ 500,000
New Cell Construction			\$ 3,000,000	\$ 3,000,000
Total 2022 / 2023 Capital Improvements	\$ -	\$ -	\$ 3,500,000	\$ 3,500,000
2022 / 2023 Capital Equipment				
Sanitation Collection - Replace Front Load Garbage Truck (2)		\$ 825,000		\$ 825,000
Sanitation Disposal - D6 Dozer		\$ 625,000		\$ 625,000
Sanitation Disposal - Generator for Scale House		\$ 20,000		\$ 20,000
Total 2022 / 2023 Capital Equipment Expenses	\$ -	\$ 1,470,000	\$ -	\$ 1,470,000
Other Finance Uses				
Contributions to Equipment Replacement	\$ 959,319			\$ 959,319
Contributions to Capital Equipment	\$ 750,000			\$ 750,000
Contributions to Landfill Closure/Post Closure	\$ 250,000			\$ 250,000
Contributions to Landfill New Cell Construction	\$ 250,000			\$ 250,000
Total Other Finance Uses	\$ 2,209,319	\$ -	\$ -	\$ 2,209,319
September 30, 2023 Estimated Cash Reserves				
Unrestricted Cash & Cash Equivalents	\$ 2,501,009			\$ 2,501,009
Restricted Cash for Equipment Replacement		\$ 2,646,023		\$ 2,646,023
Restricted Cash for Landfill Pit Liability			\$ 4,391,120	\$ 4,391,120
Total Estimated Ending Cash Balance	\$ 2,501,009	\$ 2,646,023	\$ 4,391,120	\$ 9,538,152
Total Allocated Funds	\$ 10,255,170	\$ 4,116,023	\$ 7,891,120	\$ 22,262,313
25% Required Reserves	\$ 1,386,211			
Excess over Reserve Requirement	\$ 1,114,799			

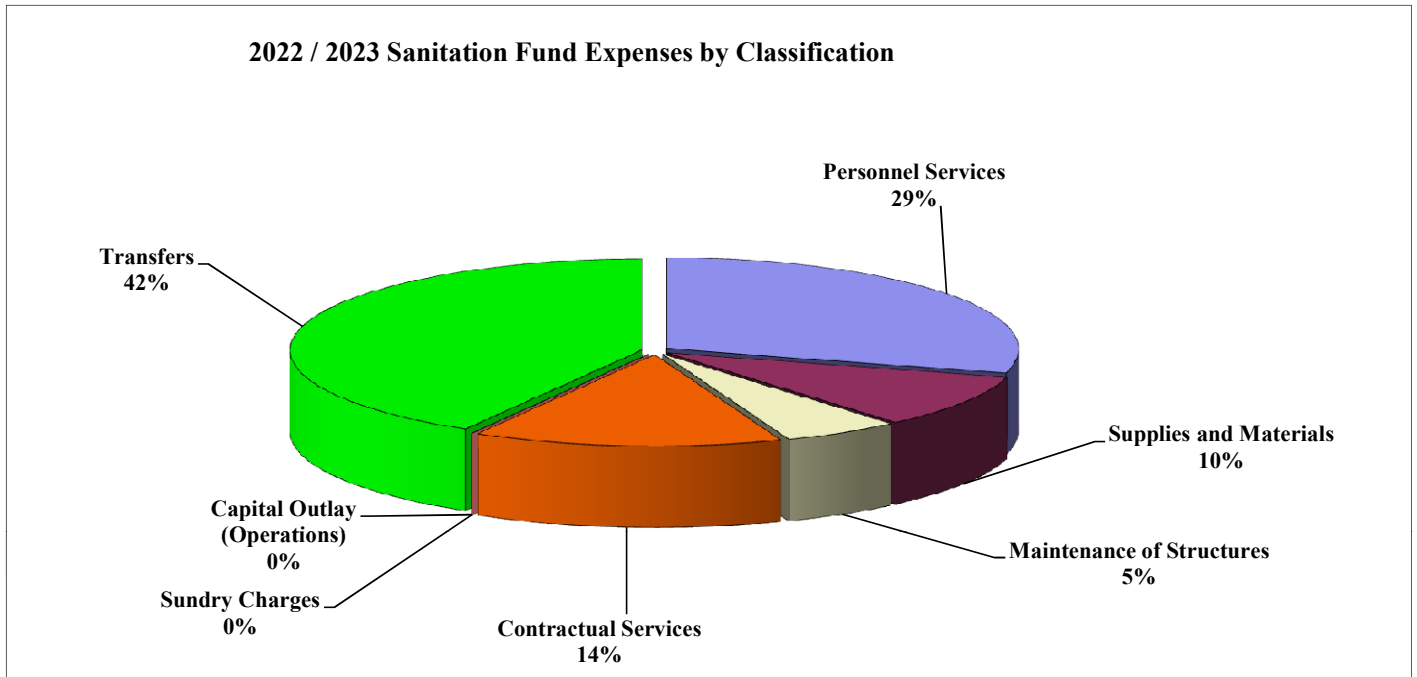
City of Nacogdoches
2022 / 2023 Sanitation Fund Revenues

	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Sanitation Charges	\$ 5,431,650	\$ 5,506,805	\$ 2,833,686	\$ 5,496,000	\$ 5,496,000	\$ 5,616,000
Sanitation Fuel Charges	\$ 191,540	\$ 247,482	\$ 161,378	\$ 222,000	\$ 222,000	\$ 336,000
Landfill Gate Receipts	\$ 682,017	\$ 819,952	\$ 415,668	\$ 680,000	\$ 680,000	\$ 775,000
Interest	\$ 141,119	\$ 78,392	\$ 21,489	\$ 25,000	\$ 25,000	\$ 102,900
Miscellaneous Revenue	\$ 370,284	\$ 277,767	\$ 461,439	\$ 375,000	\$ 375,000	\$ 400,000
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues	\$ 6,816,610	\$ 6,930,398	\$ 3,893,660	\$ 6,798,000	\$ 6,798,000	\$ 7,229,900



City of Nacogdoches
2022 / 2023 Sanitation Fund Expenses by Classification

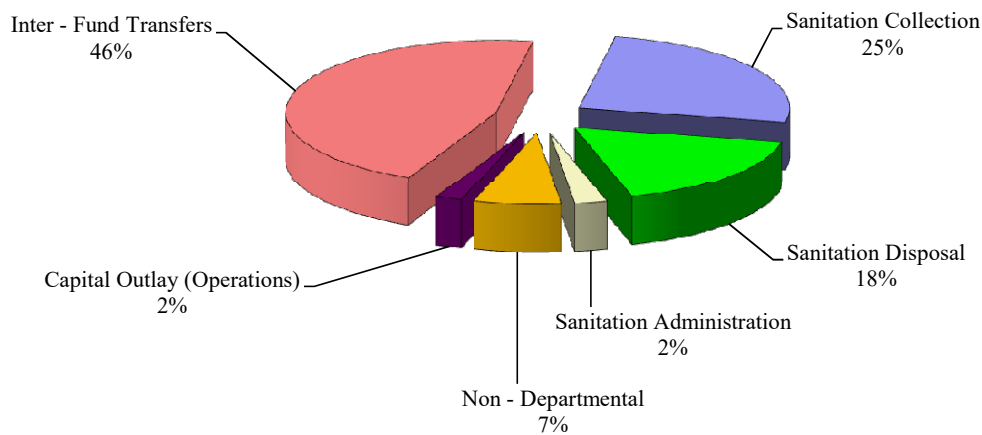
	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Personnel Services	\$ 1,101,379	\$ 1,572,688	\$ 741,334	\$ 1,564,225	\$ 1,564,225	\$ 1,626,109
Supplies and Materials	\$ 189,734	\$ 259,237	\$ 191,791	\$ 330,900	\$ 480,900	\$ 526,100
Maintenance of Structures	\$ 339,181	\$ 513,900	\$ 149,796	\$ 296,614	\$ 296,614	\$ 297,914
Contractual Services	\$ 468,816	\$ 734,280	\$ 286,144	\$ 751,420	\$ 756,245	\$ 785,207
Sundry Charges	\$ 97,486	\$ 76,277	\$ -	\$ -	\$ -	\$ -
Capital Outlay (Operations)	\$ 82,014	\$ 98,179	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 2,358,249	\$ 2,294,810	\$ 1,169,522	\$ 2,289,044	\$ 2,289,044	\$ 2,309,512
Total	\$ 4,636,859	\$ 5,549,371	\$ 2,538,587	\$ 5,232,203	\$ 5,387,028	\$ 5,544,842



City of Nacogdoches
2022 / 2023 Sanitation Fund Expenses by Department

	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Sanitation Collection	\$ 1,082,445	\$ 1,659,642	\$ 726,696	\$ 1,418,811	\$ 1,568,811	\$ 1,578,951
Sanitation Disposal	\$ 720,427	\$ 976,993	\$ 377,080	\$ 956,517	\$ 956,517	\$ 1,060,366
Sanitation Administration	\$ -	\$ 136,159	\$ 85,980	\$ 196,049	\$ 196,049	\$ 214,073
Non - Departmental	\$ 393,724	\$ 383,588	\$ 179,309	\$ 371,782	\$ 376,607	\$ 381,940
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay (Operations)	\$ 82,014	\$ 98,179	\$ -	\$ -	\$ -	\$ -
Total Operating Expenses	\$ 2,278,610	\$ 3,254,561	\$ 1,369,065	\$ 2,943,159	\$ 3,097,984	\$ 3,235,330
Inter - Fund Transfers	\$ 2,358,249	\$ 2,294,810	\$ 1,169,522	\$ 2,289,044	\$ 2,289,044	\$ 2,309,512
Total Expenses	\$ 4,636,859	\$ 5,549,371	\$ 2,538,587	\$ 5,232,203	\$ 5,387,028	\$ 5,544,842

2022 / 2023 Sanitation Fund Summary of Expenses



City of Nacogdoches
2022 / 2023 Sanitation Fund Capital Equipment

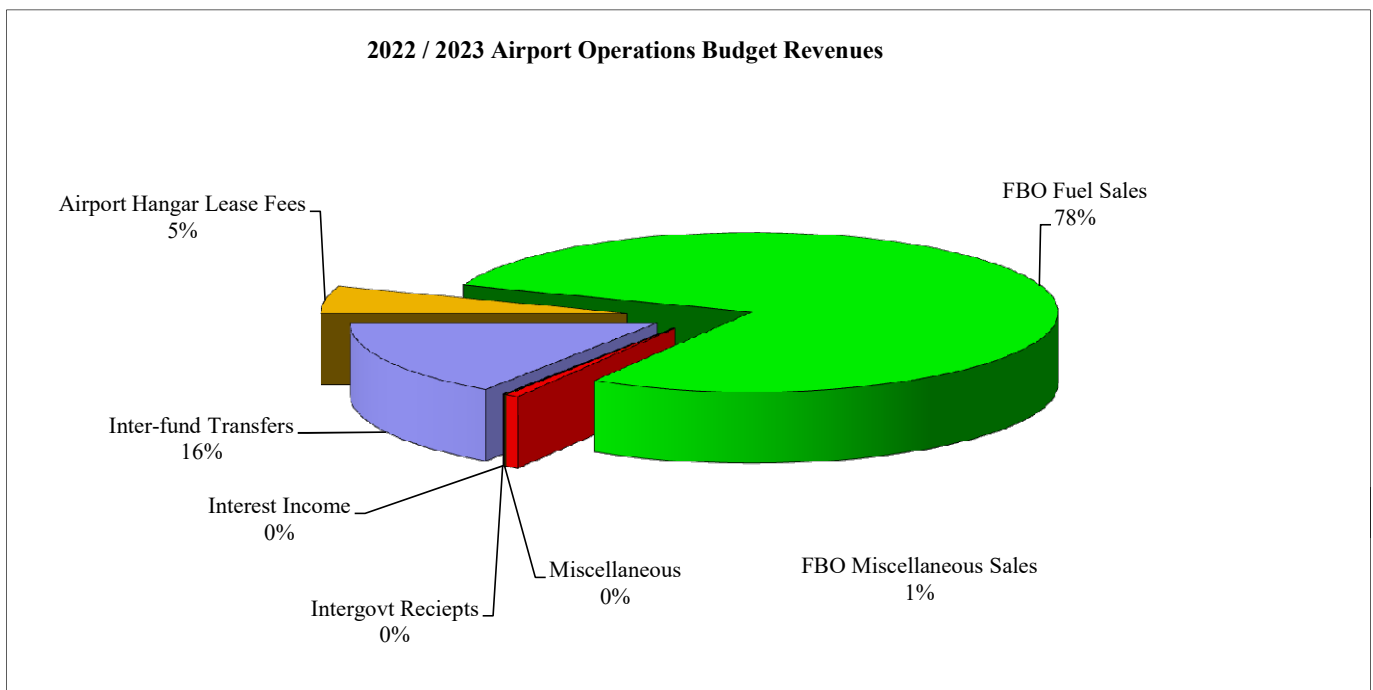
Department	Description	Operations	Depreciation Fund
Sanitation Collection	Replace Front Load Garbage Truck (2)	\$	825,000
Sanitation Disposal	D6 Dozer	\$	625,000
Sanitation Disposal	Generator for Scale House	\$	20,000
Total Capital		\$ -	\$ 1,470,000

City of Nacogdoches
2022 / 2023 Airport FBO Operations Summary

	<u>Airport FBO Operations</u>
October 1, 2022 Estimated Cash Reserves	
Unrestricted Cash & Cash Equivalents	<u>\$ 179,587</u>
 Total Estimated Beginning Cash Balance	 \$ 179,587
 2022 / 2023 Budget Revenues	
Airport Hangar Lease Fees	\$ 35,000
FBO Fuel Sales	\$ 500,000
FBO Miscellaneous Sales	\$ 4,500
Miscellaneous	\$ 500
Interest Income	\$ 350
Inter-fund Transfers	<u>\$ 100,000</u>
 Total 2022 / 2023 Budget Revenues	 \$ 640,350
 Total Available Funds	 \$ 819,937
 2022 / 2023 Budget Operating Expenditures	
Airport Operations	\$ 603,155
Airport Non-Departmental	<u>\$ -</u>
 Total 2022 / 2023 Operating Budget Expenditures	 \$ 603,155
 September 30, 2023 Estimated Cash Reserves	
Unrestricted Cash & Cash Equivalents	\$ 216,782
 Total Estimated Ending Cash Balance	 \$ 216,782
 Total Allocated Funds	 \$ 819,937

City of Nacogdoches
2022 / 2023 Airport FBO Operations Revenues

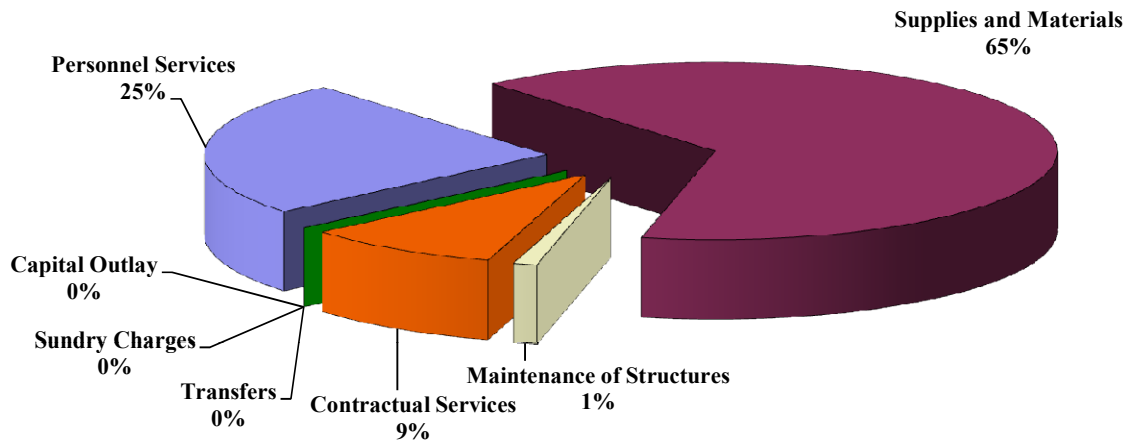
	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Airport Hangar Lease Fees	\$ 35,096	\$ 32,969	\$ 37,099	\$ 35,000	\$ 35,000	\$ 35,000
FBO Fuel Sales	\$ 331,957	\$ 360,398	\$ 247,497	\$ 350,000	\$ 350,000	\$ 500,000
FBO Miscellaneous Sales	\$ 5,448	\$ 3,557	\$ 2,987	\$ 4,500	\$ 4,500	\$ 4,500
Miscellaneous	\$ -	\$ -	\$ 2,226	\$ 500	\$ 500	\$ 500
Interest Income	\$ 261	\$ 421	\$ 225	\$ 350	\$ 350	\$ 350
Intergovt Reciepts	\$ -	\$ 53,000	\$ -	\$ -	\$ -	\$ -
Inter-fund Transfers	\$ 50,000	\$ 100,000	\$ -	\$ 105,000	\$ 105,000	\$ 100,000
Total Operating Revenues	\$ 422,762	\$ 550,345	\$ 290,034	\$ 495,350	\$ 495,350	\$ 640,350



City of Nacogdoches
2022 / 2023 Airport FBO Operations Expenses by Classification

	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Personnel Services	\$ 172,226	\$ 153,514	\$ 82,457	\$ 166,075	\$ 166,075	\$ 149,529
Supplies and Materials	\$ 216,878	\$ 236,255	\$ 155,734	\$ 264,500	\$ 264,500	\$ 390,700
Maintenance of Structures	\$ 3,977	\$ 4,308	\$ 2,551	\$ 6,500	\$ 6,500	\$ 6,700
Contractual Services	\$ 30,766	\$ 38,162	\$ 21,381	\$ 56,865	\$ 56,865	\$ 56,226
Sundry Charges	\$ 100	\$ (600)	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 423,947	\$ 431,639	\$ 262,123	\$ 493,940	\$ 493,940	\$ 603,155

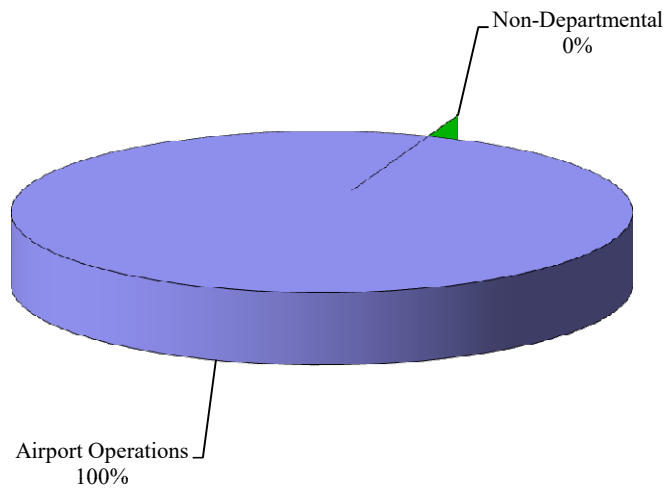
2022 / 2023 Airport Operations Expenditures by Classification



City of Nacogdoches
2022 / 2023 Airport FBO Operations Expenses by Department

	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Airport Operations	\$ 423,947	\$ 431,639	\$ 262,123	\$ 493,940	\$ 493,940	\$ 603,155
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 423,947	\$ 431,639	\$ 262,123	\$ 493,940	\$ 493,940	\$ 603,155

2022 / 2023 Airport Operations Summary of Expenditures



City of Nacogdoches
2022 / 2023 Special Revenue Funds Summary

	Economic Development Fund	Airport Construction Fund	Forfeiture Fund	Historical Fund	Public Safety Training Fund	Mayor's Committee on Disability	Special Grant Fund	Total
<u>Beginning Fund Balance</u>	\$ 259,700	\$ 282,493	\$ 650,583	\$ 31,480	\$ 16,601	\$ 5,899	\$ 3,951,943	\$ 5,198,699
<u>Revenues</u>								
Intergovernmental Receipts		\$ 1,400,000			\$ 3,900		\$ 32,000	\$ 1,435,900
Fines/Forfeitures			\$ -					\$ -
Payment Recv' on Loans	\$ 37,248							\$ 37,248
Investment Earnings	\$ 2,500	\$ 750	\$ 1,000	\$ 250	\$ 20		\$ 2,500	\$ 7,020
Contributions & Donations								\$ -
Inter-Fund Transfers	\$ 225,000	\$ 200,000		\$ 25,000		\$ 5,000		\$ 455,000
Total Revenues	\$ 264,748	\$ 1,600,750	\$ 1,000	\$ 25,250	\$ 3,920	\$ 5,000	\$ 34,500	\$ 1,935,168
<u>Expenditures</u>								
Airport Construction		\$ 1,600,000						\$ 1,600,000
Forfeiture			\$ 960					\$ 960
Historical				\$ 25,000				\$ 25,000
Public Safety Training - Police					\$ 5,000			\$ 5,000
Public Safety Training - Fire					\$ 3,000			\$ 3,000
Mayor's Committee on Disability						\$ 5,000		\$ 5,000
Police							\$ -	\$ -
Library							\$ 32,000	\$ 32,000
Non Departmental							\$ 200,000	\$ 200,000
Interfund Transfers	\$ 112,248							\$ 112,248
Total Expenditures	\$ 112,248	\$ 1,600,000	\$ 960	\$ 25,000	\$ 8,000	\$ 5,000	\$ 232,000	\$ 1,983,208
<u>Ending Fund Balance</u>	\$ 412,200	\$ 283,243	\$ 650,623	\$ 31,730	\$ 12,521	\$ 5,899	\$ 3,754,443	\$ 5,150,659

City of Nacogdoches
2022 / 2023 Hotel / Motel Tax Fund Summary

October 1, 2022 Estimated Beginning Cash Balance								\$	552,125			
	Actual Balance	Actual Balance	March Actual	Adopted	Amended	Proposed						
	2019 / 2020	2020 / 2021	Balance	Budget 2021 /	Budget 2021 /	Budget						
			2021 / 2022	2022	2022	2022 / 2023						
Revenues												
Hotel / Motel Occupancy Tax Receipts	\$	610,331	\$	769,673	\$	338,475	\$	725,000	\$	725,000	\$	800,000
Misc Grant/Contributions Receipts	\$	-	\$	1,350	\$	-	\$	-	\$	30,000	\$	-
Interest	\$	17,100	\$	962	\$	519	\$	500	\$	500	\$	3,000
Total Revenues	\$	627,431	\$	771,985	\$	338,994	\$	725,500	\$	755,500	\$	803,000

City of Nacogdoches
2022 / 2023 Debt Service Fund Summary

October 1, 2022 Estimated Beginning Cash Balance		
2021 Tax Note	\$	265,211
2022 Certificates of Obligation	\$	-
Total Beginning Balance	\$	265,211
Revenues		
2021 Tax Note	\$	223,465
2022 Certificates of Obligation	\$	1,371,537
Total Current Taxes	\$	1,595,002
2021 Tax Note	\$	4,603
2022 Certificates of Obligation	\$	28,034
Total Delinquent Taxes	\$	32,637
Interest	\$	10,000
Total Revenues	\$	1,637,639
Total Available Funds	\$	1,902,850
Expenditures		
2021 Tax Note	\$	212,000
2022 Certificates of Obligation	\$	640,000
Total Principal Payments	\$	852,000
2021 Tax Note	\$	14,063
2022 Certificates of Obligation	\$	745,533
Total Interest Payments	\$	759,596
Total Expenditures	\$	1,611,596
September 30, 2023 Estimated Ending Cash Balance		
2021 Tax Note	\$	267,216
2020 General Obligation Refunding	\$	24,038
Total Ending Balance	\$	291,254
Total Allocated Funds	\$	1,902,850

City of Nacogdoches
2022 / 2023 Capital Projects Fund Summary

	Street Maint	RLF	Total
October 1, 2022 Estimated Beginning Cash Balance	\$ 23,251	\$ 146,457	\$ 169,708
Revenues			
Street Maintenance Fee	\$ 758,400	\$ -	\$ 758,400
Trf f/ Eco Dev Fund	\$ -	\$ 112,248	\$ 112,248
Trf f/ Utility Fund	\$ -	\$ -	\$ -
Interest	\$ 2,500	\$ 2,000	\$ 4,500
Total Revenues	\$ 760,900	\$ 114,248	\$ 875,148
Total Available Funds	\$ 784,151	\$ 260,705	\$ 1,044,856
Operations			
Bad Debt	\$ 12,000	\$ -	\$ 12,000
Capital			
Streets	\$ 748,900	\$ -	\$ 748,900
Transfer			
Payback Utility Fund to Cover RLF	\$ -	\$ -	\$ -
Total Expenditures	\$ 760,900	\$ -	\$ 760,900
September 30, 2023 Ending Cash Balance	\$ 23,251	\$ 260,705	\$ 283,956
Total Allocated Funds	\$ 784,151	\$ 260,705	\$ 1,044,856

City of Nacogdoches
2022 / 2023 Equipment Replacement Fund Summary

October 1, 2022 Estimated Beginning Balance \$ 2,821,100

Revenues

Rental Receipts	\$	584,086
Miscellaneous Revenue	\$	15,000
Oil & Gas Revenue	\$	500
Interest	\$	42,000
Trf f/ General Fund	\$	100,000

Total Revenues \$ 741,586

Total Available Funds \$ 3,562,686

Expenditures

Police - Patrol Units (6)	\$	400,000
Police - UTV	\$	27,200
Fire - Station 3 AC Units (2)	\$	20,100
Info Tech - MS Office Licenses	\$	12,000
Recreation - 5 ton AC Units (2)	\$	24,000
Parks & Cemetery- Gator at Softball	\$	8,400
Parks & Cemetery- Gator at Cemetery	\$	9,400
Parks & Cemetery- Mule Downtown	\$	17,000
Parks & Cemetery- Tractor w/ Grapple	\$	70,400
Parks & Cemetery- Mowers (2)	\$	20,800
Parks & Cemetery- Mower	\$	8,750

Total Expenditures \$ 618,050

September 30, 2023 Estimated Ending Balance \$ 2,944,636

Total Allocated Funds \$ 3,562,686

City of Nacogdoches
2022 / 2023 Self Insurance Fund Summary

October 1, 2022 Estimated Beginning Balance \$ 1,600,000

Revenues

Health Insurance

Employer Contribution to Health Insurance \$ 2,844,900

Employee Contribution to Health Insurance \$ 468,756

Retiree Contribution to Health Insurance \$ 119,556

Dental Insurance

Employer Contribution to Dental Insurance \$ 118,080

Employee Contribution to Dental Insurance \$ 53,462

Non-Operating

Interest \$ 6,000

Total Revenues \$ 3,610,754

Total Available Funds \$ 5,210,754

Expenditures

Health Insurance

Insurance Claims \$ 3,003,564

Administrative Fees \$ 744,775

Special Services \$ 28,000

Dental Insurance

Insurance Claims \$ 130,325

Administrative Fees \$ 25,550

Total Expenditures \$ 3,932,214

September 30, 2023 Estimated Ending Balance \$ 1,278,540

Total Allocated Funds \$ 5,210,754

City of Nacogdoches
Comparison of Required Notices and Legislative Services Expenditures

	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
GENERAL FUND						
Required Notice Advertising Services	\$ 4,674	\$ 9,018	\$ 5,277	\$ 6,825	\$ 6,825	\$ 11,940
Legislative Services	\$ 17,920	\$ 20,004	\$ 11,723	\$ 20,000	\$ 20,000	\$ 20,000
Total Expenditures	\$ 22,594	\$ 29,022	\$ 17,000	\$ 26,825	\$ 26,825	\$ 31,940

	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
UTILITY FUND						
Required Notice Advertising Services	\$ 1,155	\$ 88	\$ 129	\$ 2,050	\$ 2,050	\$ 900
Legislative Services	\$ 17,920	\$ 20,092	\$ 11,723	\$ 20,000	\$ 20,000	\$ 20,000
Total Expenses	\$ 19,075	\$ 20,180	\$ 11,852	\$ 22,050	\$ 22,050	\$ 20,900

	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
SANITATION FUND						
Required Notice Advertising Services	\$ 816	\$ 88	\$ -	\$ -	\$ -	\$ -
Legislative Services	\$ 17,910	\$ 21,659	\$ 11,717	\$ 20,000	\$ 20,000	\$ 20,000
Total Expenses	\$ 18,726	\$ 21,747	\$ 11,717	\$ 20,000	\$ 20,000	\$ 20,000

City of Nacogdoches Capital Improvements Program 2022 / 2023

PROJECT	Total Project Cost	Amended FY 21 - 22	Proposed FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27
GENERAL FUND							
Community Facility:							
New Central Fire Station	\$ 8,080		\$ 8,080				
Maintenance Stations 1,3,4	\$ 594		\$ 594				
Relocate SW Fire Station	\$ 4,360			\$ 700	\$ 3,000	\$ 660	
Relocate NW Fire Station	\$ 4,050			\$ 550	\$ 3,000	\$ 500	
Renovate Fire Station 4	\$ 2,754			\$ 220	\$ 1,110	\$ 1,424	
Fire Training Facility	\$ 870					\$ 10	\$ 860
Community Facility Total	\$ 20,708	\$ -	\$ 8,674	\$ 1,470	\$ 7,110	\$ 2,594	\$ 860
Parks:							
Parking Lot Repaving Program (materials only)	\$ 300	\$ 120	\$ 30	\$ 30	\$ 40	\$ 40	\$ 40
Oak Grove Cemetery Repaving	\$ 45		\$ 45				
Restroom - Pecan Park	\$ 150	\$ 150					
Restrooms - Maroney Park	\$ 150	\$ 150					
Restrooms - Festival Park	\$ 210	\$ 210					
Restrooms - Banita North Park	\$ 220		\$ 220				
Restrooms - Mill Pond Park	\$ 220		\$ 220				
Restrooms - McCrimmon and Ritchie Parks	\$ 440		\$ 440				
Restrooms - Lake Nacogdoches West	\$ 440		\$ 440				
Playground - Ritchie St Park	\$ 180	\$ 180					
Playground - McCrimmon Park	\$ 240		\$ 240				
Playground - Mill Pond Park	\$ 240		\$ 240				
Playground - Lake Nacogdoches West	\$ 230			\$ 230			
Playground - Maroney	\$ 400				\$ 400		
Lake Nacogdoches West Park accessible walkway to swim area	\$ 165		\$ 165				
Soccer Drainage Phase II	\$ 75	\$ 75					
Trails Project - FoHNI Donation	\$ 43	\$ 43					
Skate Park	\$ 400				\$ 50	\$ 350	
Maroney Tennis Courts	\$ 550				\$ 550		
Pioneer Park Pedestrian Bridges (2)	\$ 240		\$ 120	\$ 120			
Baseball Parking Expansion	\$ 165			\$ 165			
Parks Total	\$ 5,103	\$ 928	\$ 2,160	\$ 150	\$ 1,035	\$ 790	\$ 40
Downtown:							
Sidewalk Replacement & Accessible Ramps (Main St)	\$ 375			\$ 75	\$ 300		
Central Garbage Sites	\$ 60			\$ 30		\$ 30	
Plaza Principal Electrical Upgrades	\$ 50	\$ 50					
Electrical Service Main Street & Festival Park	\$ 350		\$ 350				
Downtown Total	\$ 835	\$ -	\$ 350	\$ 105	\$ 300	\$ 30	\$ -
Facilities							
Mausoleum Roof Repairs	\$ 60	\$ 60					
Sunset Office & Equipment Building	\$ 425			\$ 30	\$ 395		
City Hall Renovations Phase I	\$ 1,170			\$ 70	\$ 550	\$ 550	
City Hall Renovations Phase II	\$ 4,800			\$ 400		\$ 2,750	\$ 1,650
Animal Service Center	\$ 8,625					\$ 375	\$ 8,250
Animal Shelter Dog Run Floor Resurfacing	\$ 45	\$ 45					
New Service Center	\$ 6,400				\$ 900	\$ 5,500	
City Warehouse & Stores Facility	\$ 800				\$ 50	\$ 750	
Fleet Maintenance Addition & Access Road (at PW)	\$ 300	\$ 300					
City Hall Roof	\$ 200	\$ 200					
Facilities Total	\$ 22,825	\$ 605	\$ -	\$ 500	\$ 995	\$ 5,325	\$ 15,400
Streets							
City-Wide Street Rebuild to Maintenance Level	\$ 11,200		\$ 5,000		\$ 6,200		
Sidewalk Repairs & Additions	\$ 1,000				\$ 500		\$ 500
Annual Street Rehab (incl sidewalks)	\$ 1,766	\$ 516	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Streets Total	\$ 13,966	\$ 516	\$ 5,250	\$ 250	\$ 6,950	\$ 250	\$ 750
Drainage							
Annual Storm Sewer System Repairs	\$ 5,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Critical Storm System Reconstruction	\$ 4,000		\$ 4,000				
Drainage Total	\$ 9,000	\$ -	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
GENERAL FUND TOTAL:	\$ 72,437	\$ 2,049	\$ 21,434	\$ 3,475	\$ 17,390	\$ 9,989	\$ 18,050

City of Nacogdoches Capital Improvements Program 2022 / 2023

PROJECT	Total Project Cost	Amended FY 21 - 22	Proposed FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27
AIRPORT CONSTRUCTION FUND							
Airport Facilities:							
Airport RAMP Grant	\$ 600	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Runway and Taxiway Pavement	\$ 1,500		\$ 1,500				
Airport Development Phase 1, 2, 3	\$ 14,575			\$ 1,565	\$ 7,160	\$ 4,050	\$ 1,800
Airport Facility Total	\$ 16,675	\$ 100	\$ 1,600	\$ 1,665	\$ 7,260	\$ 4,150	\$ 1,900
AIRPORT CONSTRUCTION FUND TOTAL:	\$ 16,675	\$ 100	\$ 1,600	\$ 1,665	\$ 7,260	\$ 4,150	\$ 1,900

PROJECT	Total Project Cost	Amended FY 21 - 22	Proposed FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27
HOTEL TAX FUND							
Community Facility:							
Zion Hill Church Restoration	\$ 1,179	\$ 1,179					
Zion Hill Church Exhibits	\$ 200		\$ 200				
Zion Hill Church Parking	\$ 35		\$ 35				
Community Facility Total	\$ 1,414	\$ 1,179	\$ 235	\$ -	\$ -	\$ -	\$ -
HOTEL TAX FUND TOTAL:	\$ 1,414	\$ 1,179	\$ 235	\$ -	\$ -	\$ -	\$ -

PROJECT	Total Project Cost	Amended FY 21 - 22	Proposed FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27
SPECIAL GRANT FUND							
Special Projects:							
Lanana Trail North of Austin	\$ 138	\$ 138					
Pilgrims Pride Sportsplex Improvements	\$ 441	\$ 441					
Automated Vehicle Locator System	\$ 120			\$ 120			
Special Projects Total	\$ 699	\$ 579	\$ -	\$ 120	\$ -	\$ -	\$ -
SPECIAL GRANT FUND TOTAL:	\$ 699	\$ 579	\$ -	\$ 120	\$ -	\$ -	\$ -

PROJECT	Total Project Cost	Amended FY 21 - 22	Proposed FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27
CAPITAL PROJECTS FUND							
RFP Special Projects:							
RLF Sidewalk Project	\$ 744	\$ 744					
RLF Park Project	\$ 120	\$ 120					
Special Projects Total	\$ 864	\$ 864	\$ -	\$ -	\$ -	\$ -	\$ -
Street Maintenance Fund Projects:							
Annual Street Maintenance	\$ 4,234	\$ 1,484	\$ 750	\$ -	\$ -	\$ 1,000	\$ 1,000
Curb Replacement - Church Street	\$ 25	\$ 25					
Street Maint Fund Projects Total	\$ 4,259	\$ 1,509	\$ 750	\$ -	\$ -	\$ 1,000	\$ 1,000
CAPITAL PROJECTS FUND TOTAL:	\$ 5,123	\$ 2,373	\$ 750	\$ -	\$ -	\$ 1,000	\$ 1,000

City of Nacogdoches Capital Improvements Program 2022 / 2023

PROJECT	Total Project Cost	Amended FY 21 - 22	Proposed FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27
UTILITY FUND							
Waterworks:							
Water Line Additions/Replacements	\$ 8,800	\$ 750	\$ 750	\$ 1,750	\$ 1,850	\$ 1,850	\$ 1,850
Water Line Developer Reimbursements	\$ 1,500	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Major Water Line Repairs	\$ 5,000			\$ 2,500	\$ 2,500		
Water Well Rehab (one annually)	\$ 1,425	\$ 225	\$ 225	\$ 225	\$ 250	\$ 250	\$ 250
Water Well 4 & 5	\$ 905	\$ 905					
Water Well 10	\$ 75	\$ 75					
SCADA Replacements & Upgrades	\$ 1,050	\$ 250		\$ 275	\$ 275	\$ 250	
SWPS Transmission Line Replacement	\$ 5,050	\$ 500		\$ 450	\$ 2,100	\$ 2,000	
AMR Transmitter & Meter Replacement	\$ 4,772		\$ 4,772				
N Middle Plane Elevated Storage Tank	\$ 1,600			\$ 250	\$ 1,350		
SSPS - SWPS Interconnect	\$ 2,500	\$ 500		\$ 250	\$ 1,000	\$ 750	
Direct Connect US 59 Water Line Relocation	\$ 964	\$ 964					
VFD for Motors at Surface Water Plant	\$ 346	\$ 346					
Hydraulic Valve System SW Pump Station	\$ 125	\$ 125					
Crossconnection Controls - City Facilities	\$ 90	\$ 90					
Lake Nacogdoches TCEQ Required Spillway Repair	\$ 250	\$ 250					
Water Treatment Filter Reconstruction	\$ 3,000	\$ 1,500					\$ 1,500
Central Heights Distribution System	\$ 3,350	\$ 250		\$ 700	\$ 1,200	\$ 1,200	
Central Heights Elevated Storage	\$ 1,300					\$ 150	\$ 1,150
Waterworks Total	\$ 42,102	\$ 6,980	\$ 5,997	\$ 6,650	\$ 10,775	\$ 6,700	\$ 5,000
Wastewater:							
Liftstation (FM 1878) Replacement	\$ 810	\$ 810					
24" Banita Creek Sewer Line Replacement	\$ 11,779	\$ 2,479		\$ 9,300			
Lanana Creek Sewer Line Replacement	\$ 15,200	\$ 2,500		\$ 12,700			
Sewer Line (san & stm) Additions/Replacements	\$ 8,474	\$ 674	\$ 500	\$ 1,750	\$ 1,850	\$ 1,850	\$ 1,850
Sewer Line (san & stm) Developer Reimb.	\$ 1,576	\$ 326	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Direct Connect US 59 Sanitary Sewer Relocation	\$ 488	\$ 488					
WWTP General Improvements (formerly Treatment Plant Aeration)	\$ 2,000	\$ 500		\$ 750	\$ 750		
TDS & Phosphate Plant Upgrades	\$ 2,000				\$ 1,000	\$ 1,000	
Clarifier Rebuild	\$ 1,000			\$ 500			\$ 500
WWTP Digester Bypass	\$ 425	\$ 425					
Sludge Thickener System	\$ 820	\$ 70		\$ 750			
SCADA Replacements & Upgrades	\$ 750	\$ 250		\$ 250	\$ 250		
Diffused Air Conversion for Digester	\$ 750					\$ 750	
Storm Sewer Replacements (bridge/culvert areas) (10 locations)	\$ 1,193	\$ 1,193					
Ford Street Storm Sewer Replacement	\$ 99	\$ 99					
Fredonia St & Church St Storm Sewer Replacement	\$ 47	\$ 47					
Belt Press Building	\$ 1,350		\$ 1,350				
Wastewater Total	\$ 48,761	\$ 9,861	\$ 2,100	\$ 26,250	\$ 4,100	\$ 3,850	\$ 2,600
UTILITY FUND TOTAL:	\$ 90,863	\$ 16,841	\$ 8,097	\$ 32,900	\$ 14,875	\$ 10,550	\$ 7,600

PROJECT	Total Project Cost	Amended FY 21 - 22	Proposed FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27
SANITATION FUND							
Solid Waste Collection & Disposal							
Construct New Landfill Block O Cell Opening	\$ 3,000		\$ 3,000				
Landfill Major Permit Amendment & Expansion	\$ 2,570	\$ 1,570	\$ 500	\$ 500			
Solid Waste Collection & Disposal Total	\$ 5,570	\$ 1,570	\$ 3,500	\$ 500	\$ -	\$ -	\$ -
SANITATION FUND TOTAL:	\$ 5,570	\$ 1,570	\$ 3,500	\$ 500	\$ -	\$ -	\$ -

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Nacogdoches

Taxing Unit Name

(936) 559-2500

Phone (area code and number)

PO Box 635030, Nacogdoches, TX 75963

Taxing Unit's Address, City, State, ZIP Code

www.nactx.us

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,828,479,954
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,828,479,954
4.	2021 total adopted tax rate.	\$ 0.61600 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 3,664,800	
	B. 2021 values resulting from final court decisions: - \$ 3,040,000	
	C. 2021 value loss. Subtract B from A. ³	\$ 624,800
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value: \$ 39,215,020	
	B. 2021 disputed value: - \$ 4,431,750	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 34,783,270
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 35,408,070

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>1,863,888,024</u>
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ <u>103,000</u> B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ <u>3,634,180</u> C. Value loss. Add A and B.⁶	\$ <u>3,737,180</u>
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ <u>0</u> B. 2022 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A.⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>3,737,180</u>
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>1,860,150,844</u>
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>11,458,529</u>
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ <u>11,509</u>
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>11,470,038</u>
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>1,871,446,236</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ <u>0</u> D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ <u>0</u> E. Total 2022 value. Add A and B, then subtract C and D.	\$ <u>1,871,446,236</u>

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>271,593,363</u>	
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u>	
C.	Total value under protest or not certified. Add A and B.	\$ <u>271,593,363</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,143,039,599</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>43,451,595</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>43,451,595</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,099,588,004</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.54629</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.53371</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,863,888,024</u>

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>9,947,757</u>
31.	Adjusted 2021 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>9,972</u> B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ <u>0</u> C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>9,972</u> E. Add Line 30 to 31D.	\$ <u>9,957,729</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,099,588,004</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.47427</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____ B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ _____ B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ _____ B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose..... \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.47427</u> /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> /\$100 C. Add Line 40B to Line 39.	\$ <u>0.47427</u> /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.49087</u> /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>1,611,278</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>1,611,278</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>1,611,278</u>
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>99.00</u> % B. Enter the 2021 actual collection rate. <u>98.93</u> % C. Enter the 2020 actual collection rate. <u>99.93</u> % D. Enter the 2019 actual collection rate. <u>98.45</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	<u>99.00</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>1,627,554</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,143,039,599</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.07595</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.56681</u> /\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.02177</u> /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.01784</u> /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.03961</u> /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.60642</u> /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.54629 /\$100
 As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.60642 /\$100
 As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

De minimis rate. \$ _____ /\$100
 If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print
here

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)



City Council Meeting

Date: August 2, 2022

Agenda Item: 6.H.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Set public hearing dates for both budget and tax rate. (Director of Finance)

SUMMARY/BACKGROUND: Set public hearing dates for the 2022-2023 budget and proposed tax rate.

FINANCIAL:

No financial impact associated with this item

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Not Applicable

CITY CONTACT: Pamela Curbow, Director of Finance
curbowp@nactx.us
936-559-2526

ATTACHMENTS: 1. PowerPoint Presentation

Set Public Hearing Dates

August 2, 2022

- Sept. 6 Public Hearing–Budget
- Sept. 13 Public Hearing - Tax Rate