Nacogdoches
the oldest town in Texas

August 24, 2022

Notice is hereby given of a Regular Meeting of Nacogdoches City Council to be held on the above date the C.L. Simon Recreation Center, 1112 North 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 24, 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. 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. Consider approval of a resolution to proceed with the issuance of Certificates of Obligation for the City of Nacogdoches for the funding of constructing, improving and equipping fire-fighting facilities, including acquisition of land. (Director of Finance)

   B. Consider approval of a resolution to proceed with the issuance of Certificates of Obligation for the City of Nacogdoches for the funding of constructing, improving, and equipping Parks facilities. (Director of Finance)

   C. Consider approval of a resolution to proceed with the issuance of Certificates of Obligation for the City of Nacogdoches for the funding of constructing, improving, and renovating streets, alleys, culverts and bridges, including drainage and erosion control, landscaping, screening walls, curbs, gutters, sidewalks, lighting, signage, and traffic signalization, incidental thereto, and acquisition of land and rights-of-way reconstruction projects therefor. (Director of Finance)

D. Consider approval of a resolution to proceed with the issuance of Certificates of Obligation for the City of Nacogdoches for the funding of constructing and improving flood control and drainage facilities, and improvements including the acquisition of land and rights-of-way therefor. (Director of Finance)

E. Consider approval of a resolution to proceed with the issuance of Certificates of Obligation for the City of Nacogdoches for the total funding of infrastructure projects in the amount not to exceed $21,100,000. (Director of Finance)

F. Hold a discussion and give staff direction regarding the proposed 2022-2023 budget. (City Manager and Finance Director)

5. 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 August 18, 2022 at 2:30 p.m. and remained posted until meeting convened.

____

Jan Vinson, City Secretary

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City Council Meeting

Date: August 24, 2022

Agenda Item: 4.A.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider approval of a resolution to proceed with the issuance of Certificates of Obligation for the City of Nacogdoches for the funding of constructing, improving and equipping fire-fighting facilities, including acquisition of land. (Director of Finance)

SUMMARY/BACKGROUND: In April 2022, City Council gave the City Manager and Director of Finance direction to proceed with the issuance of Certificates of Obligation bonds (COs) in an amount not to exceed $21,100,000 to fund various capital improvement projects including the construction of a Central Fire Station, Parks Improvements, Street Improvements and Drainage System Improvements.

On July 19, 2022, the City Council approved Resolution No. 1304-07-22 to begin the legal process of notification and sale of these COs and the Council's commitment to construct &/or repair the above-mentioned capital items. The City Council is to set the property tax debt rate in September based on the issuance of these COs.

The August 24, 2022 special called Council Meeting is for City Council to determine whether to proceed with the proposed projects.

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. Pietsch Fire Station Location Study
2. CIP PowerPoint
3. Map
4. Resolution

Assisting Communities
With Their ISO Rating

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A Report From

MIKE PIETSCH, P.E. CONSULTING SERVICES, INC.

To

THE CITY OF NACOGDOCHES

Demonstrating a Master Fire Station Location Plan

December 21, 2020

Submitted by:

W. Michael Pietsch, P.E.
Civil Engineer

A Report From

MIKE PIETSCH, P.E. CONSULTING SERVICES, INC.

To

THE CITY OF NACOGDOCHES

Demonstrating a Master Fire Station Location Plan

Explanation of This Report

The single most critical item when addressing developed areas, or areas to be developed in the future, in any community is to ensure all built-upon areas are within 5-road miles of a fire station deploying an engine company and a 1000-foot hose lay distance of a creditable water supply (fire hydrants or alternative water supply). Developed areas outside a 5-road mile polygon of a fire station housing an engine company are assigned an ISO rating of 10 (no recognized fire protection) regardless of the water supply infrastructure. Currently several insurance companies are refusing to write or renew properties in class 10 areas. The property owners that do receive insurance coverage pay the maximum rate. An ISO rating of 10 could be a significant future issue for the City of Nacogdoches when the proposed U.S. Highway 69 project is complete. As new annexations occur, as the area adjacent and west of U.S. Highway 69 develops, the newly annexed areas could be outside the 5-road mile threshold of an existing Nacogdoches Fire Department Fire Station deploying an engine company.

A new ISO rating of 10W does exist; but it only applies to areas with a creditable, by ISO, water supply. A 10W rating extends the 5-road mile threshold to 7-road miles. The only advantage of a 10W is: It does allow the area to receive insurance coverage for those areas between 5-road miles and 7-road miles from a recognized (by ISO standards) fire station which are being denied insurance coverage. The insured with an ISO 10W rating pays the same rate as an insured with an ISO rating of 10.

The suggestions within this report should eliminate the possibility of an ISO class 10 rating for all built-upon areas within the current and future city limits of the City of Nacogdoches and dramatically improve first due response to all calls for emergency service. These suggestions would also allow the City of Nacogdoches to sustain the ISO rating of 2 and possibly improve the ISO rating to the coveted class 1.

This report will develop an accurate fire station location plan for the City of Nacogdoches. This study utilizes 1.5-mile response boundaries (approximates a 4-minute response time) for engine companies. This is the most accurate method of locating fire stations that exists today. Many communities use a computer program to perform this analysis. The computer program has several major flaws that were pointed out to me in July of 2019 by Mr. Larry Nierth (GIS Director for the City of Houston). The proper location of fire stations takes a human brain parlayed with the ability of a computer.

These 1.5-mile engine company response boundaries are the exact methodology utilized by Insurance Services Office (ISO) when a community is rated.

The strategic placement of existing and proposed fire stations is critical to the emergency response and ISO rating for the City of Nacogdoches. This report will address the immediate needs of the City of Nacogdoches, along with the short term future needs, based on the existing city limits as of December 9, 2020.

An additional fire station may be required when the built-upon road base outside 1.50-miles of an existing fire station is 50% of that within a 1.50-mile polygon of an average of the 5 existing fire stations. If a suitable location can be found that brings 50% or more of the built-upon road base within 1.50-miles of the location then an additional fire station housing an engine company is required.

Existing, or additional needed, ladder truck companies are not utilized to locate or relocate fire stations. However, this type of apparatus is critical to the emergency response capabilities of all fire departments and the community's ISO rating. Since this report will demonstrate the need for 2 ladder truck companies an explanation follows to explain the methodology used to make this determination.

An additional ladder truck company may be required when the road base (which is afforded fire hydrant protection) outside 2.50-road miles of an existing fire station is 50% of that within a 2.50-mile polygon of an average existing fire station deploying a ladder truck company. If a suitable location can be found that brings 50% or more of the road base (afforded fire hydrants) which is outside the 2.50-road mile polygon of an existing ladder truck company within 2.50-road miles of the location then an additional ladder truck company is required when the following is met: 1) There exist 5 or more buildings 3-story or greater in height, or 2) There exist 5 or more buildings with a 4000-gpm or greater fire demand (needed fire flow), or 3) There exist 5 or more buildings that are 32-feet in height from the ground to the lowest roof level, or 4) A combination of 1), 2), and 3) which equals or exceeds 5 buildings. If the 5 building count does not exist a heavy rescue is required; which is a fully equipped ladder truck minus the aerial device and the full complement of ground ladders. In most rapidly developing cities (such as the City of Nacogdoches) providing a heavy rescue truck company (which ISO required during their last survey – they refer to it as a ladder/service truck) in lieu of a second dedicated ladder truck is illogical.

The City of Nacogdoches should deploy 2 dedicated ladder truck companies based on the methodology used to develop this report. However, there is an immediate need to deploy the existing engine/ladder truck (commonly called a “Quint”) company as a dedicated ladder truck company. This requires a 2-company fire station deploying an engine company and a dedicated ladder truck company.

The suggestions developed from this report relate only to a fire station location study for the City of Nacogdoches. They are not for property loss prevention or life safety purposes and no life safety or property loss prevention suggestions are made.

Executive Summary

This report will demonstrate an immediate need to: 1) Relocate 2 fire stations (Fire Station #1 and Fire Station #3) and 2) Combine 2 fire stations (Fire Station #5 and Fire Station #2) based on the current city limits. Fire Station #4 should remain at its current location.

In the near future a fifth fire station (assuming Fire Station #2 and Fire Station #5 will be combined) will be required on the west side of the city. The suggested locations for the 2 fire stations which should be relocated, the combining of resources which currently exist in 2 fire stations into a single fire station, and the additional future fire station and are within the body of this report. The apparatus and staffing required for all existing and proposed fire stations will be presented.

The City of Nacogdoches should easily sustain the city's current ISO rating of 2 and possibly improve this rating to a classification of 1, and sustain it well into the future, by relocating Fire Station #1 and Fire Station #3 parlayed with combining existing Fire Station #2 and existing Fire Station #5 into a single fire station. This assumes additional firefighters are provided to bring the existing level of staffing to a minimum of 15 on-duty at all times. Providing a second ladder truck company is the lowest priority within the set of suggestions presented.

When the fire station proposed on the west side of the city is in-service deploying an engine company an ISO rating of 1 should be easily attained.

Please consider that the proper location of fire stations is 250% times more important under the presently licensed, in Texas, updated ISO rating document (adopted in Texas on March 1, 2015) than the prior schedule (2003 ISO rating document). The City of Nacogdoches improved their ISO rating under the standards of the 2003 edition of the ISO rating document in 2011 from a 3 to a 2 with my assistance. In 2018 ISO used the 2011 data to update the City of Nacogdoches' ISO rating based on the new grading schedule being adopted by the TDI (Texas Department of Insurance). The rating remained a 2; however, the grading point total which developed the ISO rating of 2 was approximately 4.00 points less than in 2011. It was due to the change in weighting the updated ISO rating document assigns to the proper location of fire stations that caused the grading point total to decrease.

To sustain the ISO rating to a 2, and possibly improve the rating to coveted classification of 1, will require significant capital expenditures to erect additional fire stations and provide at least a level of 3 firefighters on-duty at all times, as a minimum, with each of the 5 in-service apparatus (4 engines and 1 dedicated ladder truck).

Analysis of the Data

1. To aid in developing a master plan for the City of Nacogdoches, based on the present city limits, 2 fire stations should be combined, 2 fire stations should be relocated, and 1 additional fire station should be provided on the west side of the city. The fire station locations listed below are presented in their order of priority. The optimum location for these stations are demonstrated below based on the methodology utilized to develop this report. Hopefully these locations will be in the general vicinity of the sites chosen by Chief Kiplinger and his staff. The locations are precise; however, if the priority order of the proposed fire station locations developed by this report differ from those chosen by Chief Kiplinger and his staff **always** defer to the Fire Chief and his staff. The priority order demonstrated below is based on the city limits as they existed on December 9, 2020; not as the city limits might exist several or many years from the writing of this report.

   The sites chosen are based on the most accurate method of locating fire stations available today. I have performed fire location studies for over 500 communities from the size of the Cities of Houston and San Antonio to communities with a population less than 1,000. I recently completed this exact study for Sherman and Waxahachie. The method I utilize requires a human brain combined with the ability of the computer. The locations in their priority order are as follows:

   1. Fire station #2 and Fire Station #5 should be combined into a single fire station in the vicinity of University and Main deploying an engine company. Combining these 2 existing fire stations into a single station deploying an engine company with a minimum of 3 firefighters on-duty would “Free Up” an existing engine company to be assigned to Fire Station #1. This would allow Fire Station #1 to deploy the engine/ladder (“Quint”) truck company as a dedicated ladder truck company. Fire Station #1 would then become a 2 company house. This suggestion would eliminate the costs associated with a fire station which is not actually needed and improve the grading point total which establishes the ISO rating. A fire station in-service deploying a single engine company, which is not needed, costs a community, such as the City of Nacogdoches, approximately $60,000,000 over the 50-year life span of a fire station as the value of a dollar exists in 2020.

   2. Fire Station #1 should be relocated to the vicinity of Burrows and North deploying an engine company with 3 firefighters on-duty as a minimum and a dedicated ladder truck company with 3 firefighters

on-duty as a minimum. Normally I do not recommend moving a fire station a distance this small; however this fire station is outdated and needs to be renovated to the extent a new station is a more viable option. If Fire Station #1 is to be rebuilt the Burrows and North site is preferred.

3. Proposed Fire Station #3 should be relocated to the vicinity of Fredonia and U.S. Highway 59 Bypass deploying an engine company with a minimum of 3 firefighters on-duty and a dedicated ladder truck company with 3 firefighters on-duty (this second ladder truck company is by far the lowest priority within this report). It is due to the new highway interchange now under construction that this report is suggesting a fire station relocation. Fire Station #3's current location will greatly increase response distances to the southern section of the city of Nacogdoches when the interchange construction is complete.

4. Erect a fifth fire station (assuming Fire Station #2 and Fire Station #5 are consolidated) in the vicinity of Gasaway and Highway 59 Bypass deploying an engine company with 3 firefighters on-duty as a minimum. I rarely recommend a fire station this proximate to a city limit boundary. However, when Highway 59/69 construction is complete through the City of Nacogdoches this area will develop to the extent additional land west of the current city limits most likely will be annexed by the City of Nacogdoches. The land for a future fifth fire station will be much less expensive today than when the highway construction is complete and development soon follows.

ISO will not disclose where additional fire stations should be located. But the locations suggested within this report are the locations ISO would have submitted if the ISO Field Representative had been allowed to convey this information.

Effect on the ISO rating for the City of Nacogdoches

At present the City of Nacogdoches is assigned an ISO rating of 2. The ISO rating of 2 for the City of Nacogdoches is based on the fire defense infrastructure (Structural Conditions {development}, Dispatch, Fire Department, Fire Marshal, and Water Supply) as it existed in 2018. The updated ISO rating schedule has eliminated the Building Codes/Enforcement section.

When viewing ISO's 2018 report ISO required 5 fire stations deploying 5 engine companies and 1 ladder truck company (this is an obvious mistake; 2 ladder truck companies should have been required in 2018). In addition to not requiring the correct number of ladder trucks; only one-half of a ladder truck should have been credited as in-service. ISO incorrectly credited a full ladder truck. The stand-alone engine/ladder ("Quint") truck deployed at Fire Station #1 should have been credited as an engine and one-half a ladder truck. This gave the City of Nacogdoches around 4 grading points which were not deserved. At present the City of Nacogdoches' ISO rating of 2 is just above the threshold grading point total of 80.00 required to sustain an ISO rating of 2. Without implementing several of the suggestions within this report it is very likely the ISO rating of 2 could regress to a 3 when ISO next visits.

Since March 15, 2015 (date the updated ISO rating document was adopted by the Texas Department of Insurance) having the majority of the built-upon area within 1.50-road miles of an engine company and 2.50-road miles of a dedicated ladder truck company is 250% more important than under the prior 2003 ISO rating document. Therefore, providing the fire stations deploying the apparatus and staffing suggested within this report is critical to sustaining or improving the ISO rating for the City of Nacogdoches.

With the consolidation of Fire Station #2 and Fire Station #5 into a single fire station deploying the apparatus suggested (the engine company from Fire Station #2 assigned to Fire Station #1 allowing the engine/ladder ("Quint") truck company to be deployed as a dedicated ladder truck company) within this report parlayed with the relocation of Fire Station #1 and Fire Station #3 a sustained ISO rating of 2 should be achieved when ISO next surveys.

Improved staffing levels will be the key to attaining an ISO rating of 1 once the fire station relocations and consolidation are in-service deploying the apparatus as suggested within this report.

Please be advised that within the ISO rate making process erecting additional fire stations deploying the required apparatus, without providing the additional staffing, does very little to improve the grading point total which establishes the ISO rating. Simply diluting present staffing levels for fire suppression when providing additional fire stations and apparatus not only does very little to improve or sustain an ISO rating, but of a far greater significance, it compromises the primary purpose of the Nacogdoches Fire Department; saving lives and property.

The updated ISO rating document requires that 6 firefighters per company be on-duty with each existing engine and required ladder truck. This level of staffing is needed at the fire site for optimum utilization of the apparatus and when the staffing level drops below 3 firefighters on-duty per company for each existing engine and required ladder truck the ability to utilize the apparatus effectively is seriously impaired.

I would deem this report incomplete unless I point out that only 1 fire department in Texas maintains 6 firefighters per company on-duty (paid staffing) with each of the first due apparatus. It is due to the creditable EMS staffing that this fire department meets ISO's standard for staffing. However, most communities the size of the City of Nacogdoches strive to maintain an assignment of 4 firefighters on-duty, with 3 firefighters as a minimum, with each of the existing companies.

EMS personnel receive the identical credit as an on-duty firefighter if the EMS personnel are fire certified and carry their bunker gear on their EMS unit. In addition 1 EMS unit must respond to all structural alarms of fire and the firefighters assigned to the EMS unit must take part in fire operations if needed. I am aware that the City of Nacogdoches utilizes a private ambulance service. This suggestion is presented to make the City of Nacogdoches aware of the increased ISO rate making credit if in the future the city provided this service in-house.

Drivers for Chief's vehicles receive the identical credit as an on-duty firefighter if the driver is fire certified and carries his/her bunker gear on the Chief's vehicle. Therefore, providing a driver for all Chief vehicles (if the Chief is on-duty 24/7) receives the identical credit as increasing the on-duty staffing for an engine or ladder truck.

Each additional paid firefighter on-duty 24/7 would **add 0.66 points** to the grading point total which establishes the ISO rating for the City of Nacogdoches.

At present, the City of Nacogdoches is assigned an ISO rating of 2; based on a survey and grading point total (84.73) dated January of 2018. Please remember the majority of data used in 2018 was actually developed in 2011.

If the ISO rating regressed from a 2 to a 3 the commercial property owners within 5 road-miles of a fire station and 1000 feet of a fire hydrant would see their annual cost for insurance increase by a possible ***2 percent*** (effect of regressing the ISO rating from a 2 to a 3) and the residential property owners within 5 road-miles of a fire station and 1000 feet of a fire hydrant would see their homeowners premium increase by a possible ***8 percent*** (effect of regressing the ISO rating from a 2 to a 3).

If the ISO rating improved from a 2 to a 1 the commercial property owners within 5 road-miles of a fire station and 1000 feet of a fire hydrant would see their annual cost for insurance reduced by a possible ***2 percent*** (effect of improving the ISO rating from a 2 to a 1) and the residential property owners within 5 road-miles of a fire station and 1000 feet of a fire hydrant would see their homeowners premium reduced by a possible ***1 percent*** (effect of improving the ISO rating from a 2 to a 1).

In my 18+ years as a consultant 63 communities have achieve an ISO rating of 1 utilizing my firm. When I retired from ISO in September of 2002 there existed only 2 communities in Texas with an ISO rating of 1 and an ISO rating of 1 did not exist in New Mexico. With my assistance 61 communities in Texas and 2 communities in New Mexico achieve the coveted ISO rating of 1.

With economic development as the driving force behind attaining an ISO class 1 rating these communities (some of which are smaller in population and size than the City of Nacogdoches) have funded the necessary projects to achieve or sustain the coveted ISO rating of 1.

Conclusion

As budget constraints allow, implement the suggestions within this report which will improve emergency response and sustain or improve the current ISO rating well into the future.

I have assisted over 500 communities with a fire station location plan, such as this one for the City of Nacogdoches, as a consultant over the last 18+ years. Communities such as Nacogdoches, which are on the verge of a tremendous amount of expansion, have a unique opportunity to get their existing base of fire stations properly located. The city can then erect additional fire stations when future growth occurs without having older outdated fire stations in an unsuitable location; which results in a fire station which is not needed.

Many communities have used “Free Land” to build their fire stations without taking into consideration whether the location is accurate. Considering the value of a dollar in 2020 a fire station which is not required due to poor planning, or the utilization of “Free Land”, costs the community 50 to 60 million dollars over the 50-year life span of that fire station. A fire station poorly located due to a parcel of land being donated, or already owned by the community, is far from “Free” if it necessitates an additional fire station, apparatus, and staffing which is not essential.

The plan outlined within this report will set the base of fire stations in the City of Nacogdoches and will insure as the community grows and prospers well into the future additional fire stations can be erected without fire stations being in-service which are not required.

I would very much like to thank Fire Chief Keith Kiplinger, his Staff, and GIS Coordinators – Mr. Steve Bartlett and Mr. Tred Riggs for the excellent cooperation afforded me during my recent survey. Without their support and continued cooperation during and after my field evaluation the accuracy and timeliness of this report would be seriously compromised.

Sincerely,

W. Michael Pietsch, P.E.
Civil Engineer

Capital Improvement Program (CIP)

City Council
August 24, 2022

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Background

- November 2021 – City Council presented with four workshops to discuss CIP in detail.
  - November 8: Fire Department and Airport
  - November 9: Utilities - Water & Wastewater
  - November 29: Public Works (Streets, Drainage, Solid Waste)
  - November 30: Parks, Animal Control, and other

- Approximately $175,000,000 was shown in future capital needs.

- December 7, 2021 – Staff provided City Council a summary CIP materials.
  - It was explained that a majority of GF debt was being paid off in September 2022.
  - City Council gave direction for staff to create priorities and return with an achievable/manageable plan.

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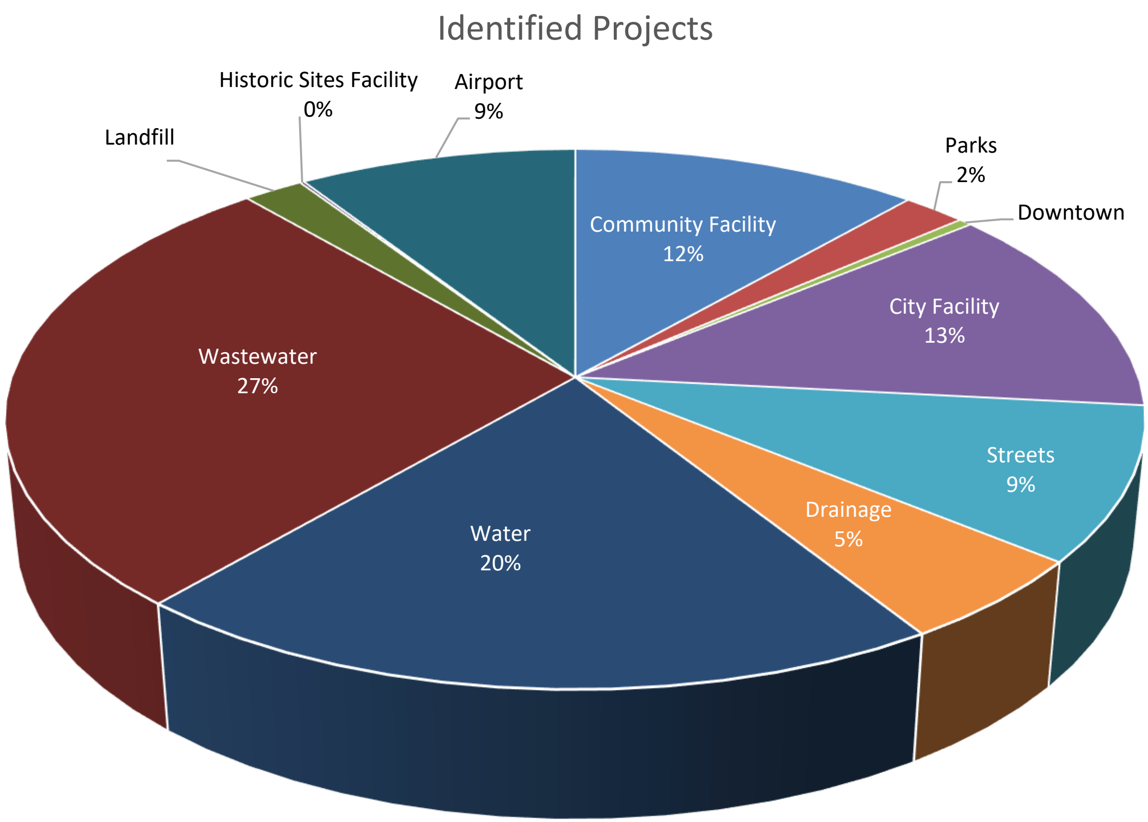
Identified Capital Projects - 2021

Community Facilities	$	20,114,000
Parks	$	3,690,000
Downtown	$	785,000
City Facility	$	22,220,000
Streets	$	16,200,000
Drainage	$	9,000,000
Water	$	35,597,000
Wastewater	$	48,095,000
Landfill	$	3,500,000
Historic Sites Facility	$	235,000
Airport	$	16,075,000
Total	***$***	***175,511,000***



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April 6, 2022

- CIP Workshop with City Council to achieve the following:
  - To define priority tiers of 1, 2, and 3
  - To refine cost estimates as needed
  - To present the capital projects in priority order
  - To present funding options to accomplish projects
  - To obtain consensus and direction on proceeding

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Priority Tiers Defined

- Tier 1 Immediate Need
  - » Within 1-2 years
  - » Failure may occur
  - » Possible regulatory or safety issue
- Tier 2 Expected Need
  - » Within 5 years
  - » Not a current safety issue
- Tier 3 Not a Necessity
  - » an efficiency
  - » an economical solution
  - » an enhancement to quality of life

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Prioritized Projects - 2022

ALL FUNDS	Tier 1	Tier 2	Tier 3
Community Facility	$ 8,674,000	$ 11,164,000	$ 870,000
Parks	$ 2,085,000	$ 1,465,000	$ 400,000
Downtown	$ 350,000	$ 435,000	$ -
City Facility	$ -	$ 9,050,000	$ 13,170,000
Streets	$ 12,450,000	$ -	$ 1,000,000
Drainage	$ 9,000,000	$ -	$ -
Water	$ 25,522,000	$ 7,575,000	$ 1,300,000
Wastewater	$ 38,175,000	$ 1,150,000	$ 3,745,000
Landfill	$ 3,500,000	$ -	$ -
Streets	$ 3,750,000	$ -	$ -
Historic Sites Facility	$ 235,000	$ -	$ -
Airport	$ 1,500,000	$ 14,575,000	$ -
Subtotal by Tier	**$ 105,241,000**	**$ 45,414,000**	**$ 20,485,000**
TOTAL COST	**$ 171,140,000**		

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Funding Sources

- Cash Reserves
- User Fees
- Debt
  - Property Tax Supported
  - Revenue Supported
- Grants
  - State
  - Federal
  - Private
- Federal Stimulus
  - ARPA
  - Infrastructure Bill

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Hotel Tax Fund

- Total Cost - $235,000
  - Tier 1 – Zion Hill Parking/Exhibits $235,000
  - Tier 2 - unfunded $ 0
  - Tier 3 - unfunded $ 0
- Funding Sources: Hotel Tax Revenues and Donations
- Council Direction on April 6: Proceed

Sanitation Fund

- Total Cost - $3,500,000
  - Tier 1 – New Cell & Permit Amendment $3,500,000
  - Tier 2 – unfunded $ 0
  - Tier 3 - unfunded $ 0
- Funding Sources: Fully Funded with Cash Reserves
- Council Direction on April 6: Proceed

Airport Construction Fund

- Total Cost - $16,075,000
  - Tier 1 – Runway/Taxiway (grant) $ 1,350,000
  - Tier 1 – Runway/Taxiway (City match) $ 150,000
  - Tier 2 – unfunded (Development) $14,575,000
  - Tier 3 - unfunded $ 0

- Funding Sources
  - TXDOT Aviation Grant – Fully Funded (90/10 split)
    - City Match ($150,000) would be from General Fund
  - Grants/Private investment/Possible debt
  - Council Direction on April 6: Proceed

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Capital Projects Fund
(Street Maintenance Program)

- Total Cost - $5,000,000
  - Tier 1 – Street Maintenance Program* $3,750,000
  - Tier 1 – General Fund Cash Contribution $1,250,000
  - Tier 2 - unfunded $ 0
  - Tier 3 - unfunded $ 0

- Funding Sources
  - Fully Funded with Street Maintenance User Fees*
  - $250,000 annual General Fund contribution (set by ordinance)
  - Council Direction on April6: Proceed as annual program

***$750,000 annually for all fiscal years**

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Utility Fund

- Total Cost - $77,467,000
  - Tier 1 $27,572,000*
  - Tier 1 future Rev Bond $ 9,550,000**
  - Tier 1 unfunded $26,575,000***
  - Tier 2 unfunded $ 8,725,000
  - Tier 3 unfunded $ 5,045,000

*Total over five fiscal years

** Unfunded Tier 1 in proposed future revenue bond for Major Water Line Repairs and SWPS Transmission Line Replacement

***Unfunded Tier 1 is $26M for Lanana and Banita Creek Sewer Trunk Lines. Approximately $5M is cash funded for surveying, design, and right-of-way. Design process should be complete in FY 2024.

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Utility Fund – Tier 1 projects funded

- **Water Total Cost: $15,972,000***
  - Water Line Additions/Replacements-ARPA $ 2,000,000
  - Water Line Additions/Replacements* $ 6,750,000
  - Water Line Developer Reimbursements* $ 1,250,000
  - Water Well Rehab* $ 1,200,000
  - Auto Metering System Replacements $ 4,772,000

- Funding Sources
  - Cash Reserves
  - Future User Fees
  - Federal Stimulus: ARPA
  - Council Direction on April 6: Proceed

* Includes annual allocations for five years

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the oldest town in Texas

Utility Fund – Tier 1 projects funded

- **Sewer Total Cost: $11,600,000***
  - Sewer Line Additions & Replacements-ARPA $ 5,800,000
  - Sewer Line Additions & Replacements* $ 3,200,000
  - Sewer Line Developer Reimbursements* $ 1,250,000
  - Belt Press Building $ 1,350,000

- Funding Sources
  - Cash Reserves
  - Future User Fees
  - Federal Stimulus: ARPA
  - Council Direction on April 6: Proceed

*Includes annual allocations for five years

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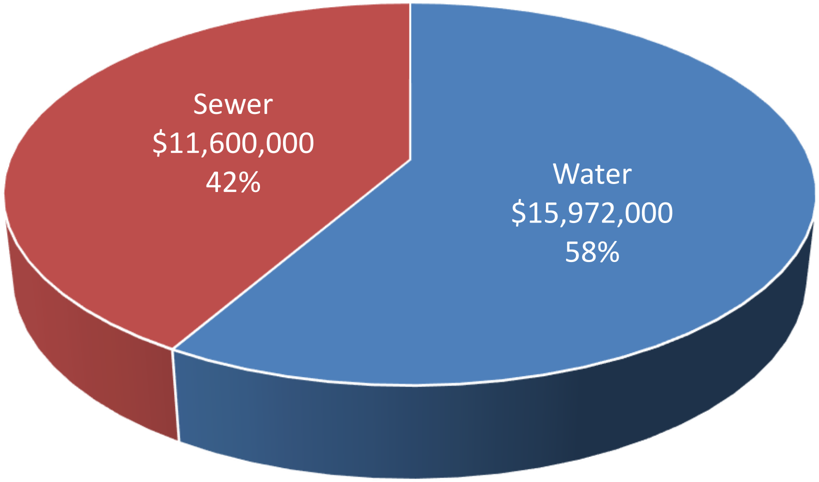
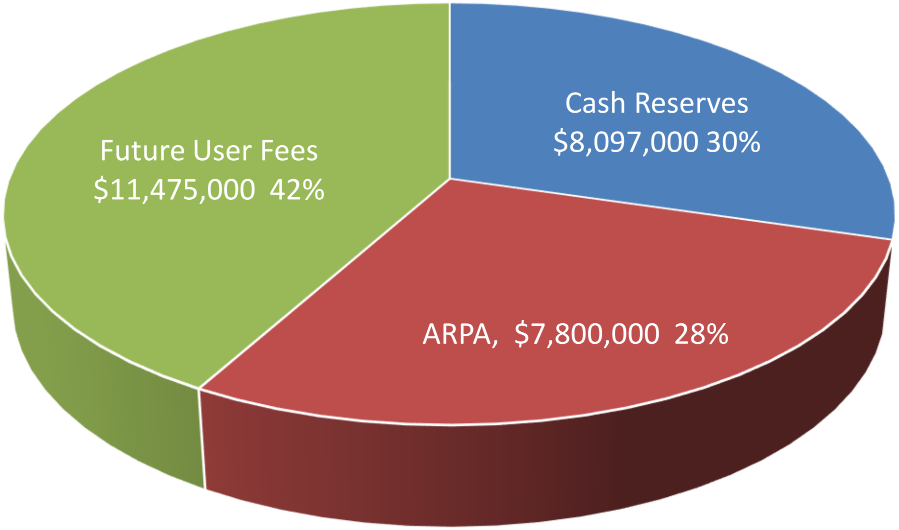
the oldest town in Texas

Prioritized Utility Projects -Funded

Water & Sewer Projects



Funding Sources



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General Fund

- Total Cost - $70,113,000
  - Tier 1 - $17,359,000*
  - Tier 2 - $ 5,000,000
  - Tier 1 – unfunded $ 4,000,000
  - Tier 2 - unfunded $28,314,000
  - Tier 3 - unfunded $15,440,000

- Funding Sources
  - Cash Reserves
  - Debt: propose CO to replace expiring debt
  - Debt: Future Bond Program
  - User Fees for ongoing drainage maintenance/repairs
  - Grants

*Includes annual street allocation $250,000 for five years

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General Fund

- Proposed Cash Funded - $1,629,000*
  - SW & NW Fire Station Land Acquisition** $ 650,000
  - Festival Park Electrical Service $ 350,000
  - Lake Nac West Park Accessible Walkway $ 165,000
  - SW, NW & Station 4 Renovations $ 594,000
  - Annual Street Rehab (mandatory per ordinance) $ 250,000
  - Airport Grant Match $ 150,000
  - Pioneer Park Pedestrian Bridge $ 120,000
- Funding Sources
  - Cash Reserves
  - Council Direction on April 6: Proceed

*Fiscal Year 2022-23 only

** Moved to 2023-24

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General Fund

- Proposed 2022 CO Bond Issue - $19,880,000
  - ➢ Replaces expiring debt, no property tax debt rate increase ***(current rate $0.08229/$100)***)*

– Central Fire Station	$ 8,080,000
– Parks Restrooms	$ 1,320,000
– Parks Playgrounds	$ 480,000
– Critical Storm Sewer Reconstruction	$ 4,000,000
– Annual Storm Sewer Repairs	$ 1,000,000
– City-Wide Street Rebuild	$ 5,000,000

- Funding Source
  - – Certificates of Obligation
  - – Council Direction on April 6: Proceed
  - – City Council took action (3-2) to initiate CO legal proceedings on July 19.

*2022-23 Proposed Debt Rate - $0.07708/$100

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Prioritized Projects Funded in Proposed FY 2022-23 budget

Projects Split by Fund:	
General Fund	$ 21,359,000
Utility Fund	$ 15,897,000
Sanitation Fund	$ 3,500,000
Street Maintenance Fund	$ 750,000
Hotel Tax Fund	$ 235,000
Airport Construction Fund	$ 1,500,000
Total	**$ 43,241,000**

Revenue Sources Split:	
Cash Reserves	$ 13,226,000
ARPA	$ 7,800,000
Grants	$ 1,350,000
Future User Fees	$ 985,000
2022 CO Bonds	$ 19,880,000
Total	**$ 43,241,000**

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the oldest town in Texas

In Summary

- $171,000,000 identified in costs due to decades of deferred infrastructure maintenance was presented.
- Projects prioritized and funding options presented to City Council on April 6 and direction given to proceed.
  - High priority projects for FY 2022-23 solves $43M of the $171M of deferred maintenance (25%).
  - Many projects are funded through cash, stimulus, grants, and user fees.
  - To address unfunded top tier projects does require debt.
    - CO issuance is an option with debt expiring in September 2022.
    - To invest in infrastructure and not raise taxes (replaces expiring debt).
- Current timeline is important due to the setting of the tax rate. How does City Council want to proceed with the identified projects for the Certificates of Obligation?

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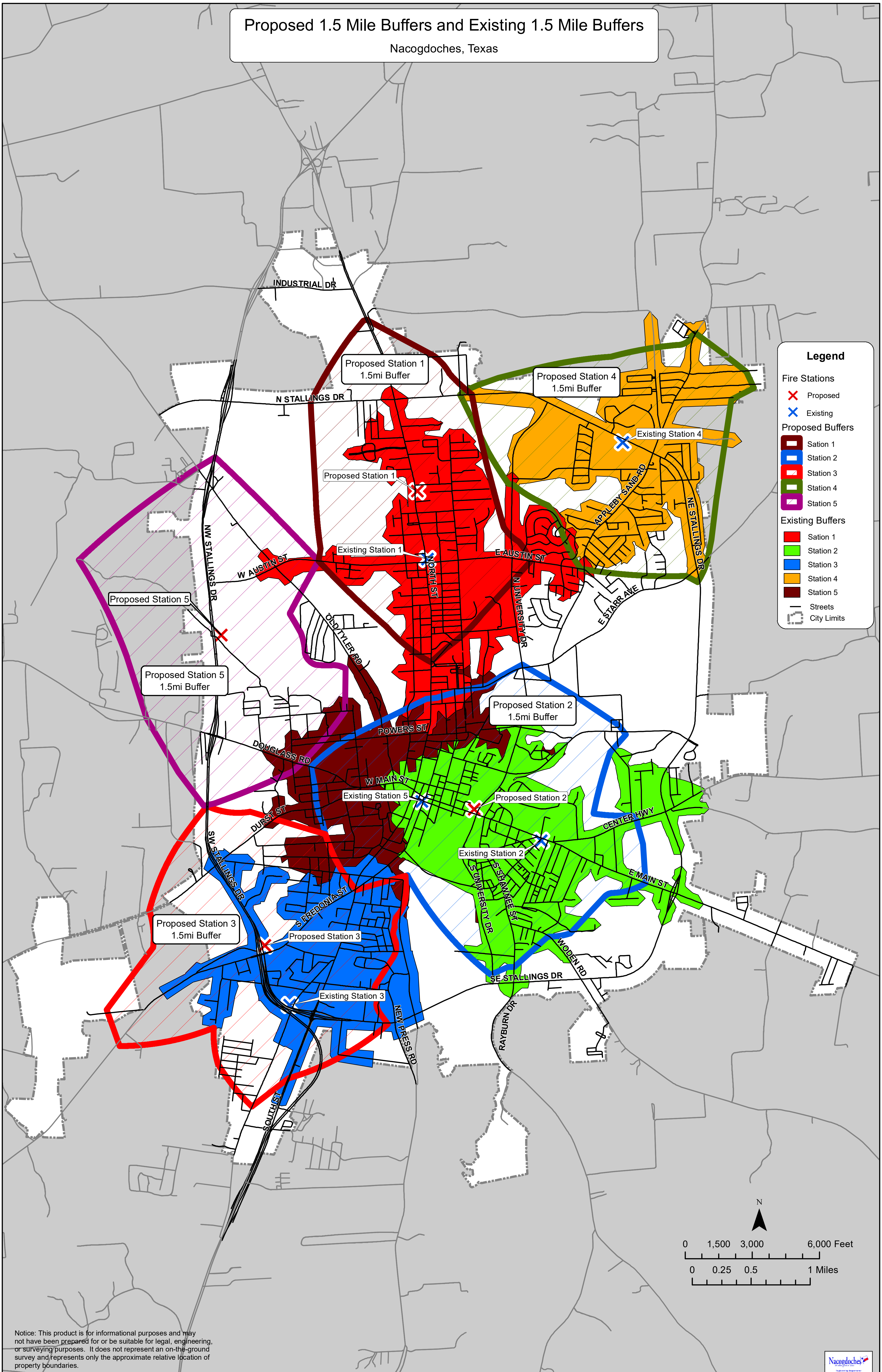
Proposed 1.5 Mile Buffers and Existing 1.5 Mile Buffers
Nacogdoches, Texas
Legend
Fire Stations
Proposed
Existing
Proposed Buffers
Sation 1
Station 2
Station 3
Station 4
Station 5
Existing Buffers
Sation 1
Station 2
Station 3
Station 4
Station 5
Streets
City Limits
Proposed Station 1
1.5mi Buffer
Proposed Station 4
1.5mi Buffer
Proposed Station 5
1.5mi Buffer
Proposed Station 2
1.5mi Buffer
Proposed Station 3
1.5mi Buffer
Proposed Station 1
Existing Station 1
Existing Station 4
Proposed Station 5
Existing Station 5
Proposed Station 2
Existing Station 2
Proposed Station 3
Existing Station 3
INDUSTRIAL DR
N STALLINGS DR
NW STALLINGS DR
W AUSTIN ST
E AUSTIN ST
NORTH ST
N UNIVERSITY DR
APPLEBY SAND RD
NE STALLINGS DR
E STARR AVE
OLD TYLER RD
POWERS ST
DOUGLASS RD
W MAIN ST
DURST ST
CENTER HWY
E MAIN ST
SW STALLINGS DR
S FREDONIA ST
S UNIVERSITY DR
S SHAWNEE ST
WODEN RD
SE STALLINGS DR
RAYBURN DR
NEW PRESS RD
SOUTH ST
N
0 1,500 3,000 6,000 Feet
0 0.25 0.5 1 Miles
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.
Data Source: City of Nacogdoches Engineering Department, GIS Division; NCAD • Projection: State Plane NAD 83 • Software: ArcGIS 10.8.1 • Created: 03/04/2021
Nacogdoches

RESOLUTION NO. 1306-08-22

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NACOGDOCHES, TEXAS TO PROCEED WITH THE ISSUANCE OF CERTIFICATES OF OBLIGATION FOR THE CITY OF NACOGDOCHES FOR THE FUNDING OF CONSTRUCTING, IMPROVING AND EQUIPPING FIRE-FIGHTING FACILITIES, INCLUDING THE ACQUISITION FO LAND.

WHEREAS, in November and December of 2021, City Council received reports from City department heads concerning a variety of needed Capital Improvement Needs. Almost $200,000,000 worth of projects were presented and classified as to priority in tier 1, tier 2, and tier 3 projects with tier 1 projects being of highest priority, and,

WHEREAS, pursuant to Texas Local Government Code, Subchapter C of Chapter 271, as amended, the City may issue Certificates of Obligation bonds (COs) for the purpose of funding its contractual obligations for the: (1) construction of any public work; (2) purchase of materials, supplies, equipment, machinery, buildings, land, and rights-of-way for authorized needs and purposes; and (3) professional services, including services provided by tax appraisers, engineers, architects, attorneys, map makers, auditors, financial advisors, and fiscal agents.

WHEREAS, in April 2022, City Council gave the City Manager and Director of Finance direction to proceed with the issuance of COs to fund some of the capital improvement projects identified in the prior meetings including the construction of a Central Fire Station, Parks Improvements, Street Improvements and Drainage System Improvements, and,

WHEREAS, on July 19, 2022, the City Council approved Resolution No.1304-07-22 authorizing publication of notice to issue COs to construct &/or repair the above-mentioned capital items, reimburse expenditures made in furtherance of those project and pay professional services in connection therewith in an amount not to exceed $21,1000,000, and

WHEREAS, final authorization to issue COs, in one or more series, will occur in September after approval of the annual budget and property tax debt rate in September based on the issuance of these COs, and,

WHEREAS, City staff needs final direction on the projects to be included in and the total amount of the financing prior to presentation of the final budget and setting the property tax rate,

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

SECTION 1. The Nacogdoches City Council directs City staff to include constructing, improving and equipping fire-fighting facilities, including the acquisition of land in the projects to be funded by the issuance of Certificate of Obligation bonds.

SECTION 2:. The meeting at which this resolution was approved was in all things conducted in compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

APPROVED AND ADOPTED at a regular meeting of the Nacogdoches City Council on this ___th day of ________, 2022.

CITY OF NACOGDOCHES

____
Jimmy Mize, MAYOR

ATTEST:

____
Jan Vinson, CITY SECRETARY

APPROVED AS TO FORM:

____
Steven Kirkland, CITY ATTORNEY

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City Council Meeting

Date: August 24, 2022

Agenda Item: 4.B.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider approval of a resolution to proceed with the issuance of Certificates of Obligation for the City of Nacogdoches for the funding of constructing, improving, and equipping Parks facilities. (Director of Finance)

SUMMARY/BACKGROUND: In April 2022, City Council gave the City Manager and Director of Finance direction to proceed with the issuance of Certificates of Obligation bonds (COs) in an amount not to exceed $21,100,000 to fund various capital improvement projects including the construction of a Central Fire Station, Parks Improvements, Street Improvements and Drainage System Improvements.

On July 19, 2022, the City Council approved Resolution No. 1304-07-22 to begin the legal process of notification and sale of these COs and the Council's commitment to construct &/or repair the above-mentioned capital items. The City Council is to set the property tax debt rate in September based on the issuance of these COs.

The August 24, 2022 special called Council Meeting is for City Council to determine whether to proceed with the proposed projects.

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. Resolution

RESOLUTION NO. 1307-08-22

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NACOGDOCHES, TEXAS TO PROCEED WITH THE ISSUANCE OF CERTIFICATES OF OBLIGATION FOR THE CITY OF NACOGDOCHES FOR THE FUNDING OF CONSTRUCTING, IMPROVING, AND EQUIPPING PARKS FACILITIES

WHEREAS, in November and December of 2021, City Council received reports from City department heads concerning a variety of needed Capital Improvement Needs. Almost $200,000,000 worth of projects were presented and classified as to priority in tier 1, tier 2, and tier 3 projects with tier 1 projects being of highest priority, and,

WHEREAS, pursuant to Texas Local Government Code, Subchapter C of Chapter 271, as amended, the City may issue Certificates of Obligation bonds (COs) for the purpose of funding its contractual obligations for the: (1) construction of any public work; (2) purchase of materials, supplies, equipment, machinery, buildings, land, and rights-of-way for authorized needs and purposes; and (3) professional services, including services provided by tax appraisers, engineers, architects, attorneys, map makers, auditors, financial advisors, and fiscal agents.

WHEREAS, in April 2022, City Council gave the City Manager and Director of Finance direction to proceed with the issuance of COs to fund some of the capital improvement projects identified in the prior meetings including the construction of a Central Fire Station, Parks Improvements, Street Improvements and Drainage System Improvements, and,

WHEREAS, on July 19, 2022, the City Council approved Resolution No.1304-07-22 authorizing publication of notice to issue COs to construct &/or repair the above-mentioned capital items, reimburse expenditures made in furtherance of those project and pay professional services in connection therewith in an amount not to exceed $21,1000,000, and

WHEREAS, final authorization to issue COs, in one or more series, will occur in September after approval of the annual budget and property tax debt rate in September based on the issuance of these COs, and,

WHEREAS, City staff needs final direction on the projects to be included in and the total amount of the financing prior to presentation of the final budget and setting the property tax rate,

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

SECTION 1. The Nacogdoches City Council directs City staff to include constructing, improving, and equipping Parks facilities in the projects to be funded by the issuance of Certificate of Obligation bonds.

SECTION 2:. The meeting at which this resolution was approved was in all things conducted in compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

APPROVED AND ADOPTED at a regular meeting of the Nacogdoches City Council on this ___th day of ________, 2022.

CITY OF NACOGDOCHES

____
Jimmy Mize, MAYOR

ATTEST:

____
Jan Vinson, CITY SECRETARY

APPROVED AS TO FORM:

____
Steven Kirkland, CITY ATTORNEY

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider approval of a resolution to proceed with the issuance of Certificates of Obligation for the City of Nacogdoches for the funding of constructing, improving, and renovating streets, alleys, culverts and bridges, including drainage and erosion control, landscaping, screening walls, curbs, gutters, sidewalks, lighting, signage, and traffic signalization, incidental thereto, and acquisition of land and rights-of-way reconstruction projects therefor. (Director of Finance)

SUMMARY/BACKGROUND: In April 2022, City Council gave the City Manager and Director of Finance direction to proceed with the issuance of Certificates of Obligation bonds (COs) in an amount not to exceed $21,100,000 to fund various capital improvement projects including the construction of a Central Fire Station, Parks Improvements, Street Improvements and Drainage System Improvements.

On July 19, 2022, the City Council approved Resolution No. 1304-07-22 to begin the legal process of notification and sale of these COs and the Council's commitment to construct &/or repair the above-mentioned capital items. The City Council is to set the property tax debt rate in September based on the issuance of these COs.

The August 24, 2022 special called Council Meeting is for City Council to determine whether to proceed with the proposed projects.

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. Street Repair List
2. Resolution

STREET IMPROVEMENTS
ESTIMATED COST $5,700,000

E. Main Street
N. Church Street
Mark Street
Parkwood Street
Patton Street
Colston Street
Clay Street
Commerce Street
Ellis Street
Looneyville Road
Monk Street
Swift Street
Timberwood Drive
Ruth Street
Warren Drive
Pioneer Park
W. Starr Avenue
Old Tyler Road
Glen Hollow Drive
Nannie Street
Rho Street
S. Fredonia Street
Lilly Street
Tanglewood Drive
Sweetgum Street
Redwood Drive
Powers Street
Hunter Street
Canyon Street
W. Smith (Gaylon Brooks)
Tanglewood Circle
Hillencamp Street
E. Pilar Street
Francis Street
Mockingbird Lane
Arthur Weaver Street
Zula Street
Sidney Street

Press Road
Feazell Street
Lamar Street
Water Oak Street
Sutton Street
Hollywood Street
Cotton Street
E. Oak Lane
Shirley Street
Bowie Street
Herbert Street
Laurel Lane
Bark Street
Fox Street
Gound Street
Pin Oak Street
Bryan Street
Cambridge Circle
Flora Street
Ila Street
Matthew Street
Cherry Street
Wedgewood Drive
Old Lufkin Road
Spradley Street

1. *Some streets may only require repairs on specific segments of the roadway.*
2. *This list is not final and will change. Streets may be removed or added as conditions change and bid prices fluctuate.*
3. *Cost estimate amounts shown are preliminary and will change as detailed quantities are established.*

RESOLUTION NO. 1308-08-22

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NACOGDOCHES, TEXAS TO PROCEED WITH THE ISSUANCE OF CERTIFICATES OF OBLIGATION FOR THE CITY OF NACOGDOCHES FOR THE FUNDING OF CONSTRUCTING, IMPROVING, AND RENOVATING STREETS, ALLEYS, CULVERTS AND BRIDGES, INCLUDING DRAINAGE AND EROSION CONTROL, LANDSCAPING, SCREENING WALLS, CURBS, GUTTERS, SIDEWALKS, LIGHTING, SIGNAGE, AND TRAFFIC SIGNALIZATION, INCIDENTAL THERETO, AND ACQUISITION OF LAND AND RIGHTS-OF-WAY RECONSTRUCTION PROJECTS THEREFOR.

WHEREAS, in November and December of 2021, City Council received reports from City department heads concerning a variety of needed Capital Improvement Needs. Almost $200,000,000 worth of projects were presented and classified as to priority in tier 1, tier 2, and tier 3 projects with tier 1 projects being of highest priority, and,

WHEREAS, pursuant to Texas Local Government Code, Subchapter C of Chapter 271, as amended, the City may issue Certificates of Obligation bonds (COs) for the purpose of funding its contractual obligations for the: (1) construction of any public work; (2) purchase of materials, supplies, equipment, machinery, buildings, land, and rights-of-way for authorized needs and purposes; and (3) professional services, including services provided by tax appraisers, engineers, architects, attorneys, map makers, auditors, financial advisors, and fiscal agents.

WHEREAS, in April 2022, City Council gave the City Manager and Director of Finance direction to proceed with the issuance of COs to fund some of the capital improvement projects identified in the prior meetings including the construction of a Central Fire Station, Parks Improvements, Street Improvements and Drainage System Improvements, and,

WHEREAS, on July 19, 2022, the City Council approved Resolution No.1304-07-22 authorizing publication of notice to issue COs to construct &/or repair the above-mentioned capital items, reimburse expenditures made in furtherance of those project and pay professional services in connection therewith in an amount not to exceed $21,1000,000, and

WHEREAS, final authorization to issue COs, in one or more series, will occur in September after approval of the annual budget and property tax debt rate in September based on the issuance of these COs, and,

WHEREAS, City staff needs final direction on the projects to be included in and the total amount of the financing prior to presentation of the final budget and setting the property tax rate,

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

SECTION 1. The Nacogdoches City Council directs City staff to include constructing, improving, and renovating streets, alleys, culverts and bridges, including drainage and erosion control, landscaping, screening walls, curbs, gutters, sidewalks, lighting, signage, and traffic signalization, incidental thereto, and acquisition of land and rights-of-way reconstruction projects therefore in the projects to be funded by the issuance of Certificate of Obligation bonds.

SECTION 2: The meeting at which this resolution was approved was in all things conducted in compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

APPROVED AND ADOPTED at a regular meeting of the Nacogdoches City Council on this ___th day of ________, 2022.

CITY OF NACOGDOCHES

____
Jimmy Mize, MAYOR

ATTEST:

____
Jan Vinson, CITY SECRETARY

APPROVED AS TO FORM:

____
Steven Kirkland, CITY ATTORNEY

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City Council Meeting

Date: August 24, 2022

Agenda Item: 4.D.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider approval of a resolution to proceed with the issuance of Certificates of Obligation for the City of Nacogdoches for the funding of constructing and improving flood control and drainage facilities, and improvements including the acquisition of land and rights-of-way therefor. (Director of Finance)

SUMMARY/BACKGROUND: In April 2022, City Council gave the City Manager and Director of Finance direction to proceed with the issuance of Certificates of Obligation bonds (COs) in an amount not to exceed $21,100,000 to fund various capital improvement projects including the construction of a Central Fire Station, Parks Improvements, Street Improvements and Drainage System Improvements.

On July 19, 2022, the City Council approved Resolution No. 1304-07-22 to begin the legal process of notification and sale of these COs and the Council's commitment to construct &/or repair the above-mentioned capital items. The City Council is to set the property tax debt rate in September based on the issuance of these COs.

The August 24, 2022 special called Council Meeting is for City Council to determine whether to proceed with the proposed projects.

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. Drainage Projects
2. Resolution

DRAINAGE SYSTEM IMPROVEMENTS
ESTIMATED COST $6,100,000

SHOVEL READY PROJECTS
PRELIMINARY ESTIMATED COST: $2,200,000
(Designed and ready to bid within 45 days of funding)

Humphrey Road
Perry Drive South
Burk Street
Perry Drive North
Old Lufkin Road (multiple locations)
Logansport Street
Summerhill Subdivision

NEW PROJECTS REQUIRING DESIGN
PRELIMINARY ESTIMATED COST: $3,900,000

Hilltop Street
Woodbine Street
Buckingham/Tudor Streets
Stewart Street
Oak Creek (multiple locations)
Mike Perry Motors
Cardinal Street
Railroad Street
Glenhollow Street
Creekview Bend Street
Ridgebrook Drive
Lady Jennifer
Rosewood Lane
Red Oak Drive

1. *This list is not final and will change. Drainage projects may be removed or added as conditions change and bid prices fluctuate.*
2. *Cost estimate amounts shown are preliminary and will change as detailed quantities are established.*

RESOLUTION NO. 1309-08-22

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NACOGDOCHES, TEXAS TO PROCEED WITH THE ISSUANCE OF CERTIFICATES OF OBLIGATION FOR THE CITY OF NACOGDOCHES FOR THE FUNDING OF CONSTRUCTING AND IMPROVING FLOOD CONTROL AND DRAINAGE FACILITIES, AND IMPROVEMENTS INCLUDING THE ACQUISITION OF LAND AND RIGHTS-OF-WAY THEREFOR

WHEREAS, in November and December of 2021, City Council received reports from City department heads concerning a variety of needed Capital Improvement Needs. Almost $200,000,000 worth of projects were presented and classified as to priority in tier 1, tier 2, and tier 3 projects with tier 1 projects being of highest priority, and,

WHEREAS, pursuant to Texas Local Government Code, Subchapter C of Chapter 271, as amended, the City may issue Certificates of Obligation bonds (COs) for the purpose of funding its contractual obligations for the: (1) construction of any public work; (2) purchase of materials, supplies, equipment, machinery, buildings, land, and rights-of-way for authorized needs and purposes; and (3) professional services, including services provided by tax appraisers, engineers, architects, attorneys, map makers, auditors, financial advisors, and fiscal agents.

WHEREAS, in April 2022, City Council gave the City Manager and Director of Finance direction to proceed with the issuance of COs to fund some of the capital improvement projects identified in the prior meetings including the construction of a Central Fire Station, Parks Improvements, Street Improvements and Drainage System Improvements, and,

WHEREAS, on July 19, 2022, the City Council approved Resolution No.1304-07-22 authorizing publication of notice to issue COs to construct &/or repair the above-mentioned capital items, reimburse expenditures made in furtherance of those project and pay professional services in connection therewith in an amount not to exceed $21,1000,000, and

WHEREAS, final authorization to issue COs, in one or more series, will occur in September after approval of the annual budget and property tax debt rate in September based on the issuance of these COs, and,

WHEREAS, City staff needs final direction on the projects to be included in and the total amount of the financing prior to presentation of the final budget and setting the property tax rate,

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

SECTION 1. The Nacogdoches City Council directs City staff to include constructing and improving flood control and drainage facilities, and improvements including the acquisition of land and rights-of-way therefor in the projects to be funded by the issuance of Certificate of Obligation bonds.

SECTION 2:. The meeting at which this resolution was approved was in all things conducted in compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

APPROVED AND ADOPTED at a regular meeting of the Nacogdoches City Council on this ___th day of ________, 2022.

CITY OF NACOGDOCHES

____
Jimmy Mize, MAYOR

ATTEST:

____
Jan Vinson, CITY SECRETARY

APPROVED AS TO FORM:

____
Steven Kirkland, CITY ATTORNEY

City Council Meeting

Date: August 24, 2022

Agenda Item: 4.E.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider approval of a resolution to proceed with the issuance of Certificates of Obligation for the City of Nacogdoches for the total funding of infrastructure projects in the amount not to exceed $21,100,000. (Director of Finance)

SUMMARY/BACKGROUND: In April 2022, City Council gave the City Manager and Director of Finance direction to proceed with the issuance of Certificates of Obligation bonds (COs) in an amount not to exceed $21,100,000 to fund various capital improvement projects including the construction of a Central Fire Station, Parks Improvements, Street Improvements and Drainage System Improvements.

On July 19, 2022, the City Council approved Resolution No. 1304-07-22 to begin the legal process of notification and sale of these COs and the Council's commitment to construct and/or repair the above-mentioned capital items. The City Council is to set the property tax debt rate in September based on the issuance of these COs.

The August 24, 2022 special called Council Meeting is for City Council to determine whether to proceed with the proposed projects.

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. CIP Sheets for CO Projects
2. Resolution

Capital Improvement Program:	FY 2022-27

Date Submitted: 9/30/2021
Date of Last Edit: 9/30/2021

Project Title:	**New Central Station**		
Fund:	General Fund	**Project Contact:**	Keith Kiplinger
Category:	Community Facility		

Description and Justification:

The proposal would relocate stations 5 & 2 and Fire Admin to location in the vicinity of Main & University Drive in a +/- 16,000 sq. ft. building. This relocation would be in line with recommendations related to the Insurance Services Office Fire Protection Rating Schedule. The new station would house fire administration, better accommodate firefighters, would have enhanced energy efficiencies, provide training and service areas and would provide ADA accessible areas, including a community room for visitors. Fire Station 5 was constructed on the site of the original 1909 station in 1952. The station is located in the downtown business district, is too small to accommodate apparatus, has no ADA spaces and is in need of repairs and renovation that are estimated to cost in excess of $1.7 million. Station 2 was built in 1953 and is located 1 mile from Station 5. The station is too small to accommodate crews and apparatus and too close to the downtown station. The building is in need of renovation, repairs and expansion estimated to cost approximately $1 million. This project could be moved forward one year beginning FY 21-22

City Council Priority:
Infrastructure

Funding Sources:	Check all that apply
Cash:	☐
Debt:	☐
Grant:	☐
Fed Stimulus:	☐
Other:	☐

Project Phasing:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Study/Design	560,000					
Land Acquisition/ROW	800,000					
Construction		4,000,000	1,600,000			
Furnishing/Fixtures/Equipment			560,000			
Contingency			560,000			
Other -						
TOTAL	1,360,000	4,000,000	2,720,000	-	-	8,080,000

Recommended Funding:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Cash Reserves						-
Debt Issuance						-
State/Federal/Private Grants						-
Federal Stimulus						
Other -						-
TOTAL	-	-	-	-	-	-

Estimated Operating Budget Impact:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Revenue -						-
Expense -						-
TOTAL	-	-	-	-	-	-

Capital Improvement Program:	FY 2022-27

Date Submitted: 10/6/2021
Date of Last Edit: 4/27/2022

Project Title:	**Restrooms Banita Park**
Fund:	General Fund
Category:	Parks
Project Contact:	Brian Bray

Description and Justification:

At the public and stakeholder discussions during the Parks Master Plan process there were regular mentions of more and better restrooms at City park facilities. According to the 2017 Parks Master Plan all new restrooms should be designed to streamline maintenance time and effort and with emphasis on lighting, visibility and security-focused design elements. The desired restrooms would all have similar designs and would be implemented in a sequential order at the City owned parks. The restrooms at our park facilities were all built in the 1970s and 1980s and are outdated and in disrepair. The current restroom facility is not ADA compliant, but the new structure will be.

City Council Priority:
Infrastructure

Funding Sources:	Check all that apply
Cash:	☑
Debt:	☐
Grant:	☐
Fed Stimulus:	☐
Other:	☐

Project Phasing:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Study/Design						
Land Acquisition/ROW						
Construction	220,000					
Furnishing/Fixtures/Equipment						
Contingency						
Other -						
TOTAL	220,000	-	-	-	-	220,000

Recommended Funding:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Cash Reserves						-
Debt Issuance						-
State/Federal/Private Grants						-
Federal Stimulus						
Other -						-
TOTAL	-	-	-	-	-	-

Estimated Operating Budget Impact:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Revenue -						-
Expense -						-
TOTAL	-	-	-	-	-	-

Capital Improvement Program:	FY 2022-27

Date Submitted: 10/5/2021
Date of Last Edit: 4/27/2022

Project Title:	**Restrooms Mill Pond Park**		
Fund:	General Fund	**Project Contact:**	Brian Bray
Category:	Parks		

Description and Justification:

At the public and stakeholder discussions during the Parks Master Plan process there were regular mentions of more and better restrooms at City park facilities. According to the 2017 Parks Master Plan all new restrooms should be designed to streamline maintenance time and effort and with emphasis on lighting, visibility and security-focused design elements. The desired restrooms would all have similar designs and would be implemented in a sequential order at the City owned parks. The restrooms at our park facilities were all built in the 1970s and 1980s and are outdated and in disrepair. The current restroom facility is not ADA compliant, but the new structure will be.

City Council Priority:
Infrastructure

Funding Sources:	Check all that apply
Cash:	☑
Debt:	☐
Grant:	☐
Fed Stimulus:	☐
Other:	☐

Project Phasing:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Study/Design						
Land Acquisition/ROW						
Construction					220,000	
Furnishing/Fixtures/Equipment						
Contingency						
Other -						
TOTAL	-	-	-	-	220,000	220,000

Recommended Funding:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Cash Reserves						-
Debt Issuance						-
State/Federal/Private Grants						-
Federal Stimulus						
Other -						-
TOTAL	-	-	-	-	-	-

Estimated Operating Budget Impact:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Revenue -						-
Expense -						-
TOTAL	-	-	-	-	-	-

Capital Improvement Program:	FY 2022-27

Date Submitted: 10/6/2021
Date of Last Edit: 4/27/2022

Project Title:	**Restrooms McCrimmon and Ritchie**		
Fund:	General Fund	**Project Contact:**	Brian Bray
Category:	Parks		

Description and Justification:

At the public and stakeholder discussions during the Parks Master Plan process there were regular mentions of more and better restrooms at City park facilities. According to the 2017 Parks Master Plan all new restrooms should be designed to streamline maintenance time and effort and with emphasis on lighting, visibility and security-focused design elements. The desired restrooms would all have similar designs and would be implemented in a sequential order at the City owned parks. The restrooms at our park facilities were all built in the 1970s and 1980s and are outdated and in disrepair. The current restroom facility is not ADA compliant, but the new structure will be.

City Council Priority:
Infrastructure

Funding Sources:	Check all that apply
Cash:	☑
Debt:	☐
Grant:	☐
Fed Stimulus:	☐
Other:	☐

Project Phasing:	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**5 Year Total**
Study/Design						
Land Acquisition/ROW						
Construction		440,000				
Furnishing/Fixtures/Equipment						
Contingency						
Other -						
TOTAL	-	440,000	-	-	-	440,000

Recommended Funding:	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**Total**
Cash Reserves						-
Debt Issuance						-
State/Federal/Private Grants						-
Federal Stimulus						
Other -						-
TOTAL	-	-	-	-	-	-

Estimated Operating Budget Impact:	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**Total**
Revenue -						-
Expense -						-
TOTAL	-	-	-	-	-	-

Capital Improvement Program:	FY 2022-27

Date Submitted: 10/5/2021
Date of Last Edit: 4/27/2022

Project Title:	**Restrooms Lake Nacogdoches West Park**		
Fund:	General Fund	**Project Contact:**	Brian Bray
Category:	Parks		

Description and Justification:

At the public and stakeholder discussions during the Parks Master Plan process there were regular mentions of more and better restrooms at City park facilities. According to the 2017 Parks Master Plan all new restrooms should be designed to streamline maintenance time and effort and with emphasis on lighting, visibility and security-focused design elements. The desired restrooms would all have similar designs and would be implemented in a sequential order at the City owned parks. The restrooms at our park facilities were all built in the 1970s and 1980s and are outdated and in disrepair. This property will require two restrooms due to the size of the park. The current restroom facility is not ADA compliant, but the new structure will be.

City Council Priority:
Infrastructure

Funding Sources:	Check all that apply
Cash:	☑
Debt:	☐
Grant:	☐
Fed Stimulus:	☐
Other:	☐

Project Phasing:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Study/Design						
Land Acquisition/ROW						
Construction			440,000			
Furnishing/Fixtures/Equipment						
Contingency						
Other -						
TOTAL	-	-	440,000	-	-	440,000

Recommended Funding:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Cash Reserves						-
Debt Issuance						-
State/Federal/Private Grants						-
Federal Stimulus						
Other -						-
TOTAL	-	-	-	-	-	-

Estimated Operating Budget Impact:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Revenue -						-
Expense -						-
TOTAL	-	-	-	-	-	-

Capital Improvement Program:	FY 2022-27

Date Submitted: 10/20/2021
Date of Last Edit: 10/20/2021

Project Title:	**Playground McCrimmon Park**		
Fund:	General Fund	**Project Contact:**	Brian Bray
Category:	Parks		

Description and Justification:

This project will allow us to replace our existing playground at McCrimmon Park. Our playgrounds are over 20 years old, are dated and falling into disrepair - they are in need of replacement. The current playground facility is not ADA compliant, but the new playground area will be ADA accessible.

City Council Priority:
Comm Engag/ Div Envir

Funding Sources:	Check all that apply
Cash:	☑
Debt:	☐
Grant:	☐
Fed Stimulus:	☐
Other:	☐

Project Phasing:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Study/Design						
Land Acquisition/ROW						
Construction	240,000					
Furnishing/Fixtures/Equipment						
Contingency						
Other -						
TOTAL	240,000	-	-	-	-	240,000

Recommended Funding:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Cash Reserves						-
Debt Issuance						-
State/Federal/Private Grants						-
Federal Stimulus						
Other -						-
TOTAL	-	-	-	-	-	-

Estimated Operating Budget Impact:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Revenue -						-
Expense -						-
TOTAL	-	-	-	-	-	-

Capital Improvement Program:	FY 2022-27

Date Submitted: 10/20/2021
Date of Last Edit: 10/20/2021

Project Title:	**Playground Mill Pond Park**		
Fund:	General Fund	**Project Contact:**	Brian Bray
Category:	Parks		

Description and Justification:

This project will allow us to replace our existing playground at Mill Pond Park. Our playgrounds are over 20 years old, are dated and falling into disrepair - they are in need of replacement. The current playground facility is not ADA compliant, but the new playground area will be ADA accessible.

City Council Priority:
Comm Engag/ Div Envir

Funding Sources:	Check all that apply
Cash:	☑
Debt:	☐
Grant:	☐
Fed Stimulus:	☐
Other:	☐

Project Phasing:	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**5 Year Total**
Study/Design						
Land Acquisition/ROW						
Construction			240,000			
Furnishing/Fixtures/Equipment						
Contingency						
Other -						
TOTAL	-	-	240,000	-	-	240,000

Recommended Funding:	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**Total**
Cash Reserves						-
Debt Issuance						-
State/Federal/Private Grants						-
Federal Stimulus						
Other -						-
TOTAL	-	-	-	-	-	-

Estimated Operating Budget Impact:	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**Total**
Revenue -						-
Expense -						-
TOTAL	-	-	-	-	-	-

Capital Improvement Program:	FY 2022-27

Date Submitted: 9/28/2021
Date of Last Edit: 9/28/2021

Project Title:	**City Wide Street Rebuild to Maintenance Level**
Fund:	General Fund
Category:	Streets

Project Contact: Case Opperman

Description and Justification:

Pavement rehabilitation on streets ranking C, D, and F. This would bring most of the 144 miles of city streets up to a maintenance level and reduce annual expenditures per street, allowing maintenance on more streets per year rather than major repair efforts.

Pavement repairs would include total reconstruction, patching, crack-sealing, seal-coating, or asphalt overlays.

City Council Priority:
Infrastructure

Funding Sources:	Check all that apply
Cash:	☐
Debt:	☑
Grant:	☐
Fed Stimulus:	☐
Other:	☐

Project Phasing:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Study/Design		100,000	100,000			
Land Acquisition/ROW						
Construction		5,000,000	5,000,000			
Furnishing/Fixtures/Equipment						
Contingency		500,000	500,000			
Other -						
TOTAL	-	5,600,000	5,600,000	-	-	11,200,000

Recommended Funding:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Cash Reserves						-
Debt Issuance						-
State/Federal/Private Grants						-
Federal Stimulus						
Other -						-
TOTAL	-	-	-	-	-	-

Estimated Operating Budget Impact:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Revenue -						-
Expense -						-
TOTAL	-	-	-	-	-	-

Capital Improvement Program:	FY 2022-27

Date Submitted: 9/28/2021
Date of Last Edit: 9/28/2021

Project Title:	**Critical Storm Sewer System Reconstruction**		
Fund:	General Fund	**Project Contact:**	Case Opperman
Category:	Drainage		

Description and Justification:

Projects for reconstruction of storm sewer network to address critical issues where failure is imminent and could risk loss of life or property. Specific areas of high risk have been identified. Some problems include failing bridge-class structures and storm lines under buildings.

Deteriorating storm sewer infrastructure is associated with flooding and erosion, which pose a risk to structures and life safety.

City Council Priority:
Infrastructure

Funding Sources:	Check all that apply
Cash:	☑
Debt:	☑
Grant:	☐
Fed Stimulus:	☐
Other:	☐

Project Phasing:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Study/Design	600,000					
Land Acquisition/ROW						
Construction		3,000,000				
Furnishing/Fixtures/Equipment						
Contingency		400,000				
Other -						
TOTAL	600,000	3,400,000	-	-	-	4,000,000

Recommended Funding:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Cash Reserves						-
Debt Issuance						-
State/Federal/Private Grants						-
Federal Stimulus						
Other -						-
TOTAL	-	-	-	-	-	-

Estimated Operating Budget Impact:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
Revenue -						-
Expense -						-
TOTAL	-	-	-	-	-	-

Capital Improvement Program:	FY 2022-27

Date Submitted: 9/28/2021
Date of Last Edit: 4/29/2022

Project Title:	**Annual Storm Sewer System Repairs**
Fund:	General Fund
Category:	Drainage
Project Contact:	Case Opperman

Description and Justification:

Miscellaneous projects for improvements to and expansion of storm sewer network. Improvements include additions of higher-capacity storm sewer lines and related structures and repair of existing lines in an effort to minimize the impacts of flooding throughout the city.

Undersized and/or failing storm sewer lines require improvements to address current flooding issues and to mitigate the risk of future flooding.

City Council Priority:
Infrastructure

Funding Sources:	Check all that apply
Cash:	☑
Debt:	☐
Grant:	☐
Fed Stimulus:	☐
Other:	☐

Project Phasing:	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**5 Year Total**
Study/Design	150,000	150,000	150,000	150,000	150,000	
Land Acquisition/ROW						
Construction	750,000	750,000	750,000	750,000	750,000	
Furnishing/Fixtures/Equipment						
Contingency	100,000	100,000	100,000	100,000	100,000	
Other -						
TOTAL	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000

Recommended Funding:	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**Total**
Cash Reserves						-
Debt Issuance						-
State/Federal/Private Grants						-
Federal Stimulus						
Other -						-
TOTAL	-	-	-	-	-	-

Estimated Operating Budget Impact:	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**Total**
Revenue -						-
Expense -						-
TOTAL	-	-	-	-	-	-

RESOLUTION NO. 1310-08-22

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NACOGDOCHES, TEXAS TO PROCEED WITH THE ISSUANCE OF CERTIFICATES OF OBLIGATION FOR THE CITY OF NACOGDOCHES FOR THE TOTAL FUNDING OF INFRASTRUCTURE PROJECTS IN THE AMOUNT NOT TO EXCEED $21,100,000

WHEREAS, in November and December of 2021, City Council received reports from City department heads concerning a variety of needed Capital Improvement Needs. Almost $200,000,000 worth of projects were presented and classified as to priority in tier 1, tier 2, and tier 3 projects with tier 1 projects being of highest priority, and,

WHEREAS, pursuant to Texas Local Government Code, Subchapter C of Chapter 271, as amended, the City may issue Certificates of Obligation bonds (COs) for the purpose of funding its contractual obligations for the: (1) construction of any public work; (2) purchase of materials, supplies, equipment, machinery, buildings, land, and rights-of-way for authorized needs and purposes; and (3) professional services, including services provided by tax appraisers, engineers, architects, attorneys, map makers, auditors, financial advisors, and fiscal agents.

WHEREAS, in April 2022, City Council gave the City Manager and Director of Finance direction to proceed with the issuance of COs to fund some of the capital improvement projects identified in the prior meetings including the construction of a Central Fire Station, Parks Improvements, Street Improvements and Drainage System Improvements, and,

WHEREAS, on July 19, 2022, the City Council approved Resolution No.1304-07-22 authorizing publication of notice to issue COs to construct &/or repair the above-mentioned capital items, reimburse expenditures made in furtherance of those project and pay professional services in connection therewith in an amount not to exceed $21,1000,000, and

WHEREAS, final authorization to issue COs, in one or more series, will occur in September after approval of the annual budget and property tax debt rate in September based on the issuance of these COs, and,

WHEREAS, City staff needs final direction on the projects to be included in and the total amount of the financing prior to presentation of the final budget and setting the property tax rate,

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

SECTION 1. The Nacogdoches City Council directs City staff that the maximum amount of funding to be included in the issuance of Certificates of Obligation for the City of Nacogdoches for the funding of infrastructure projects shall be an amount not to exceed $21,100,000.

SECTION 2. The meeting at which this resolution was approved was in all things conducted in compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

APPROVED AND ADOPTED at a regular meeting of the Nacogdoches City Council on this ___th day of ________, 2022.

CITY OF NACOGDOCHES

____
Jimmy Mize, MAYOR

ATTEST:

____
Jan Vinson, CITY SECRETARY

APPROVED AS TO FORM:

____
Steven Kirkland, CITY ATTORNEY

Nacogdoches
the oldest town in Texas

City Council Meeting

Date: August 24, 2022

Agenda Item: 4.F.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Hold a discussion and give staff direction regarding the proposed 2022-2023 budget. (City Manager and Finance Director)

SUMMARY/BACKGROUND: This item gives City Council an opportunity to ask questions and have discussions regarding the proposed 2022-2023 budget.

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, Finance Director
curbowp@nactx.us
936-559-2506

ATTACHMENTS: 1. Proposed Budget 2022 2023 as of 08 17 2022

Nacogdoches

the oldest town in Texas

Proposed Budget 2022-2023

As of 08/17/2022

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 $821,867, which is a 7.13% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $270,347."

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:

   <u>Calculated Rates</u>

   a. The Property Tax Rate for the Preceding Fiscal Year - $0.6160
   b. The Proposed Property Tax Rate – $0.58480
   c. The No-New-Revenue Tax Rate – $0.55479
   d. The Voter Approval Tax Rate - $0.61572

   <u>Proposed Rates</u>

   a. Maintenance & Operations Tax Rate - $0.50772
   b. Debt Rate (Interest & Sinking Fund) - $0.07708
   c. Total Proposed Property Tax Rate - $0.58480

3. The total amount of outstanding municipal debt obligations secured by property taxes is $34,140,276 (including principal and interest).

<u>Fiscal Year 2022-23 Principal & Interest Requirements for Debt Service are:</u>

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

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Nacogdoches
the oldest town in Texas

City of Nacogdoches
2022 / 2023 Proposed Tax Rate

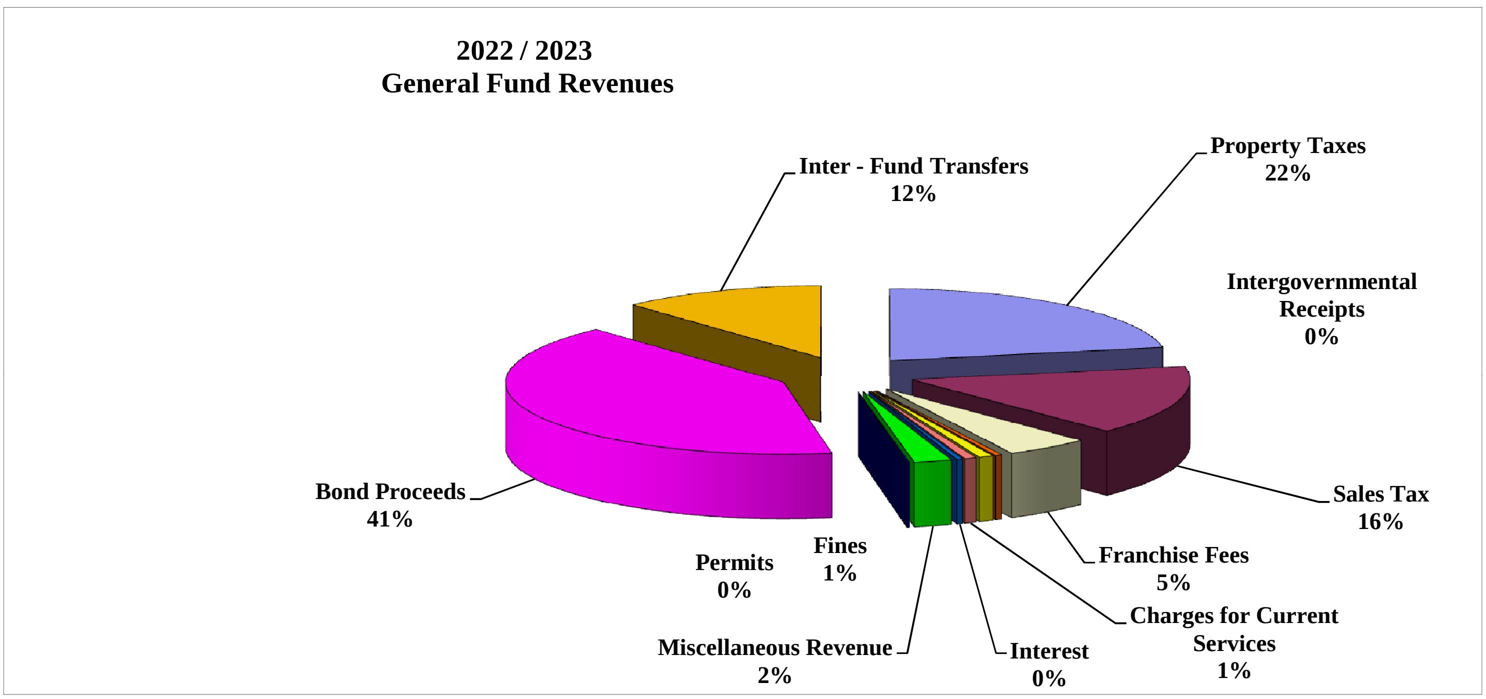
		Proposed 2022 / 2023 Property Taxes Collection Rate	
Assessed Taxable Value		$	2,111,422,533
Tax Rate per $100 Valuation	**0.58480**	$	12,347,599
Operations	**0.50772**	$	10,720,114
Debt	**0.07708**	$	1,627,484
		$	12,347,599
Operations Budget			
Estimated Current Tax Collections		$	10,485,114
Estimated Deliquent Tax Collections		$	100,000
Estimated Penalty & Interest Collections		$	135,000
		$	10,720,114
Debt			
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		$	27,879
		$	1,399,416
Debt Requirements for Fiscal Year	**0.07708**	**$**	**1,627,484**

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	$ 10,730,114			$ 10,730,114
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	$ 1,072,020			$ 1,072,020
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	$ 28,719,213	$ 20,000,000	$ 87,250	$ 48,806,463
Total Available Funds	$ 41,559,851	$ 20,000,000	$ 1,040,728	$ 62,600,579
2022 / 2023 Budget Operating Expenditures				
General Government	$ 6,795,422		$ 31,863	$ 6,827,285
Public Safety	$ 16,956,422			$ 16,956,422
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	$ 28,719,213	$ -	$ 31,863	$ 28,751,076
2022 / 2023 Capital Improvement Projects Budget - Reserve Funds				
Committed Projects:				
Downtown - Festuval 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	$ 9,646,529	$ -	$ 808,865	$ 10,455,394
Total Allocated Funds	$ 41,559,851	$ 20,000,000	$ 1,040,728	$ 62,600,579
25% Reserve Requirement	$ 7,179,803			
Excess over Reserve Requirement	$ 2,466,726			

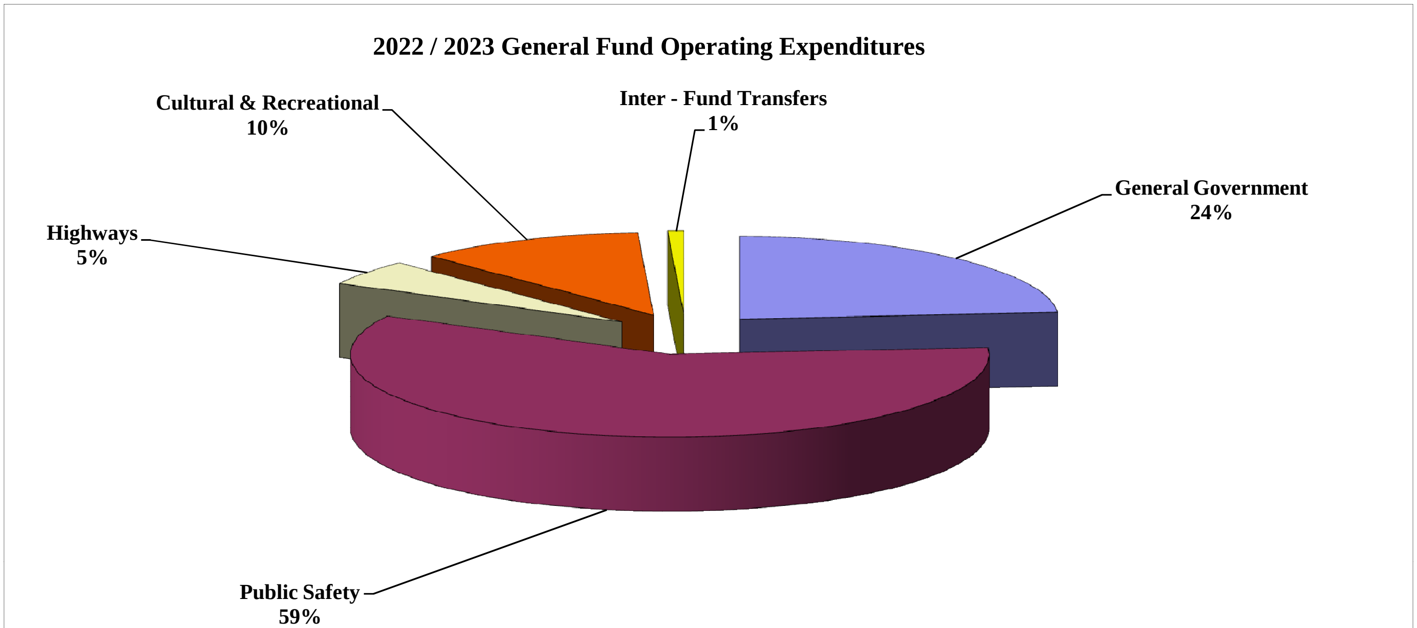
City of Nacogdoches
2022 / 2023 General Fund Revenues

	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	$ 10,730,114
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	$ 1,072,020
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	$ 48,806,463



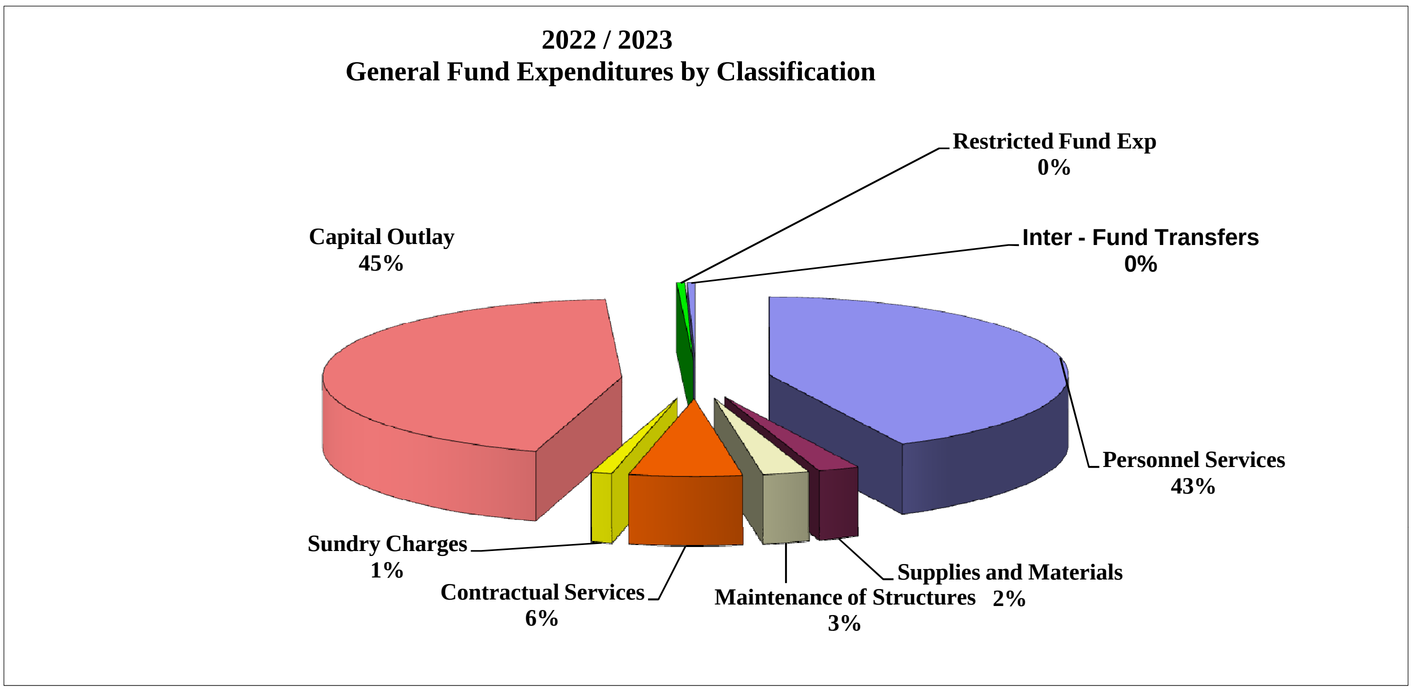
City of Nacogdoches
2022 / 2023 General Fund Expenditures by Function

		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	$	16,956,422
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	$	28,719,213
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	$	52,145,185



City of Nacogdoches
2022 / 2023 General Fund Expenditures 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	$ 19,823,203	$ 20,421,245	$ 10,592,393	$ 21,496,902	$ 22,419,861	$ 22,256,061
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	$ 52,145,185



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	$ 9,250,315
Fire	$ 6,261,615	$ 6,593,645	$ 3,415,153	$ 6,478,607	$ 7,143,113	$ 6,871,138
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	$ 16,956,422
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	$ 28,719,213
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	$ 52,145,185

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

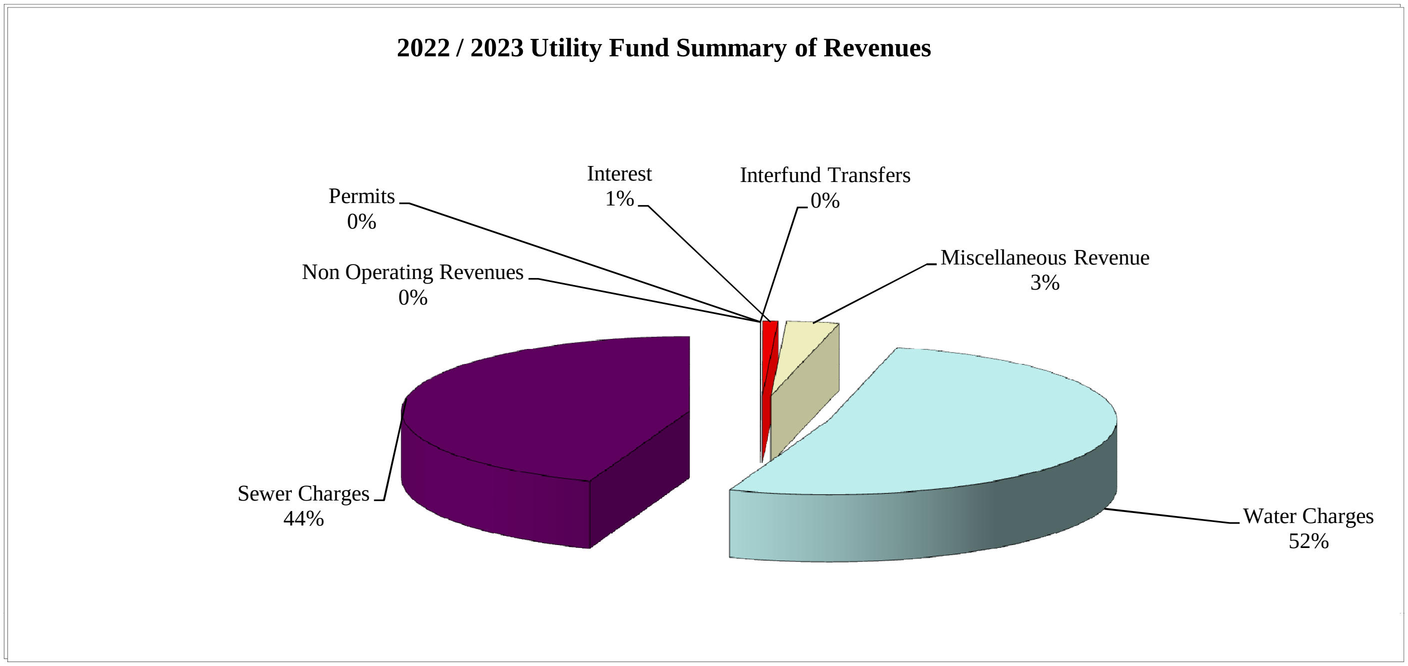
	Water & Sewer Operations	Capital Replacement	Debt Service	Debt Service Reserve	Total Water & Sewer Fund
October 1, 2022 Estimated Cash Reserves					
Unrestricted Cash & Cash Equivalents	$ 6,054,503				$ 6,054,503
Restricted Cash for ARPA Funding		$ 3,813,370			$ 3,813,370
Restricted Cash for Equipment 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	$ 17,017,575	$ 1,786,219	$ 1,406,054	$ 26,264,351
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	$ 20,829,602	$ 5,544,244	$ 1,418,054	$ 53,973,903
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					
Water Projects					
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
Wastewater Projects					
Beltpress Building		$ 1,350,000			$ 1,350,000
Sanitary Sewer Line Additions/Replacements - ARPA		$ 3,800,000			$ 3,800,000
Sanitary Sewer Line Additions/Replacements		$ 500,000			$ 500,000
Sanitary Sewer Line Developer Reimb.		$ 250,000			$ 250,000
Total 2022 / 2023 Capital Improvements	$ -	$ 11,897,000	$ -	$ -	$ 11,897,000
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/CIP		$ 7,775,202			$ 7,775,202
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	$ 7,775,202	$ 1,801,220	$ 1,418,054	$ 17,358,847
Total Allocated Funds	$ 26,182,003	$ 20,829,602	$ 5,544,244	$ 1,418,054	$ 53,973,903
25% Required Reserves	$ 4,031,376				
Excess over Reserve Requirement	$ 2,332,995				

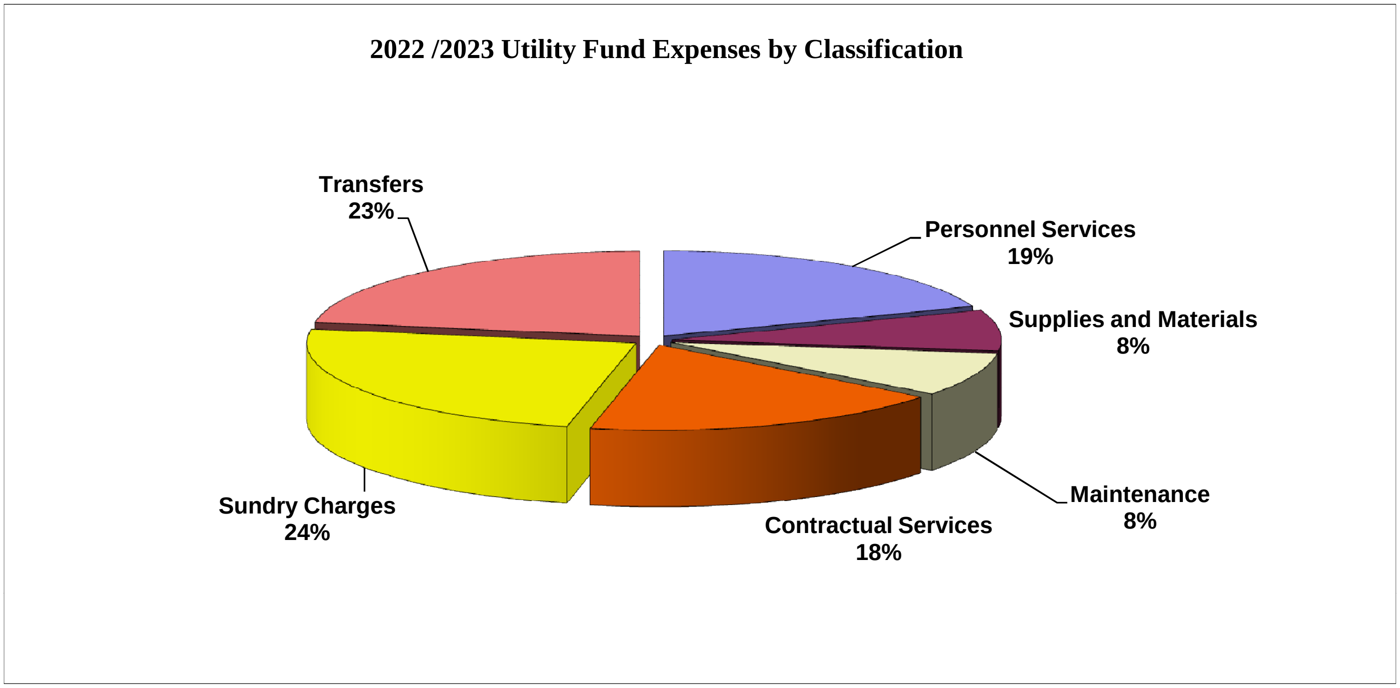
City of Nacogdoches
2022 / 2023 Utility Fund Revenues

	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



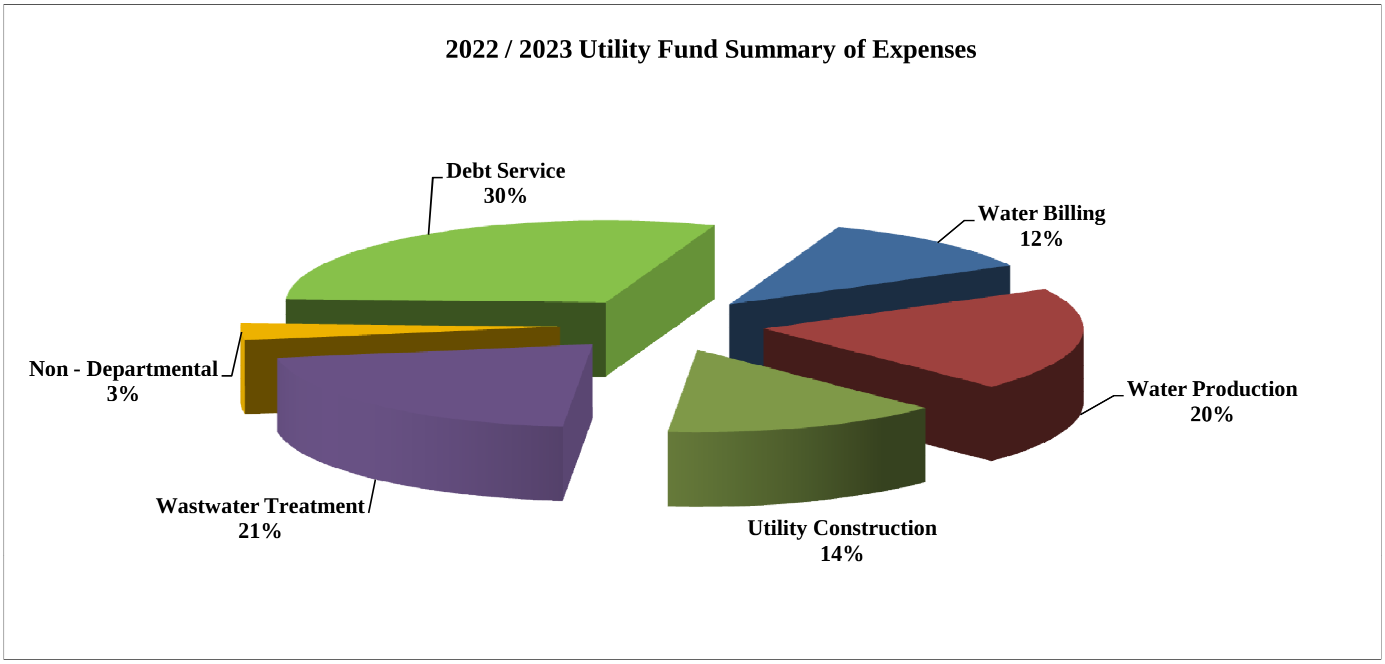
City of Nacogdoches
2022 / 2023 Utility Fund Expenses by Classification

	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



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
Wastwater 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



City of Nacogdoches
2022 / 2023 Utility Fund Capital Equipment

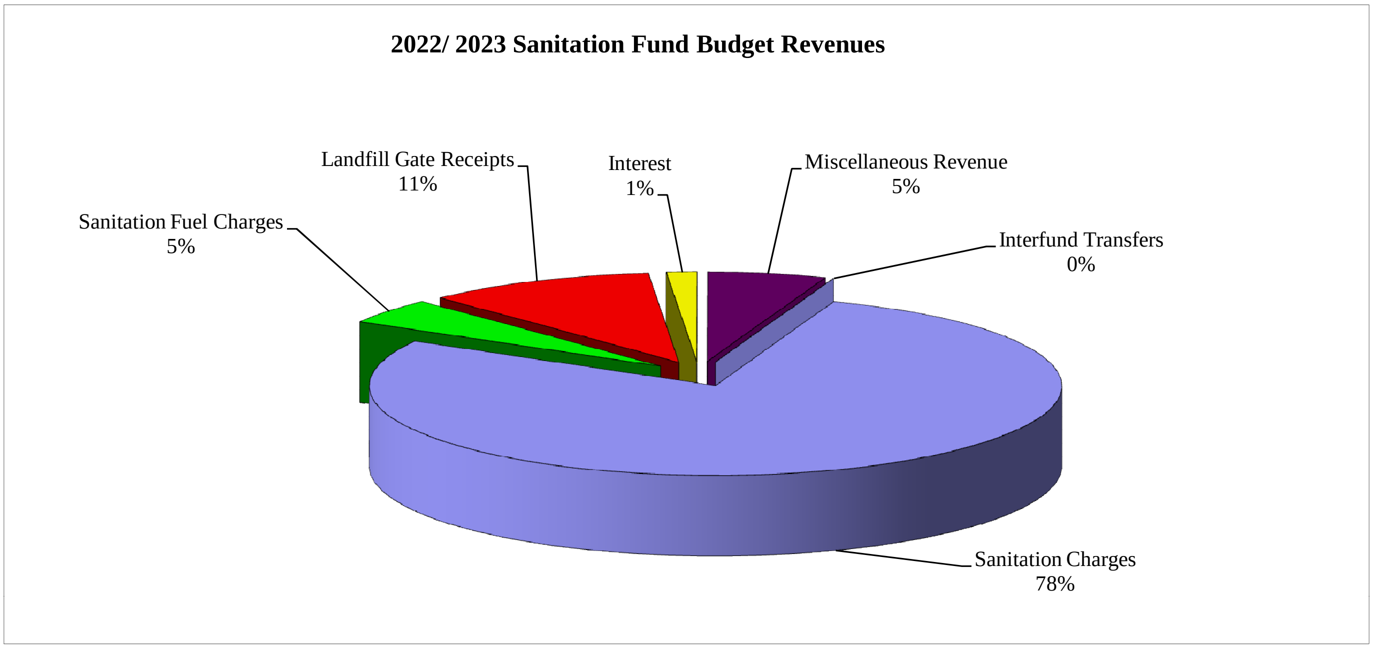
Department	Description	Operations	Depreciation Fund
Water Production	SCADA upgrades		$100,000
Water Production	Major System Repairs		$50,000
Water Production	Turbidity Sensors		$24,000
Water Production	Replace Alum Pumps		$22,000
Water Production	Vacuum Pump for Basins		$17,000
Water Production	Repair 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			

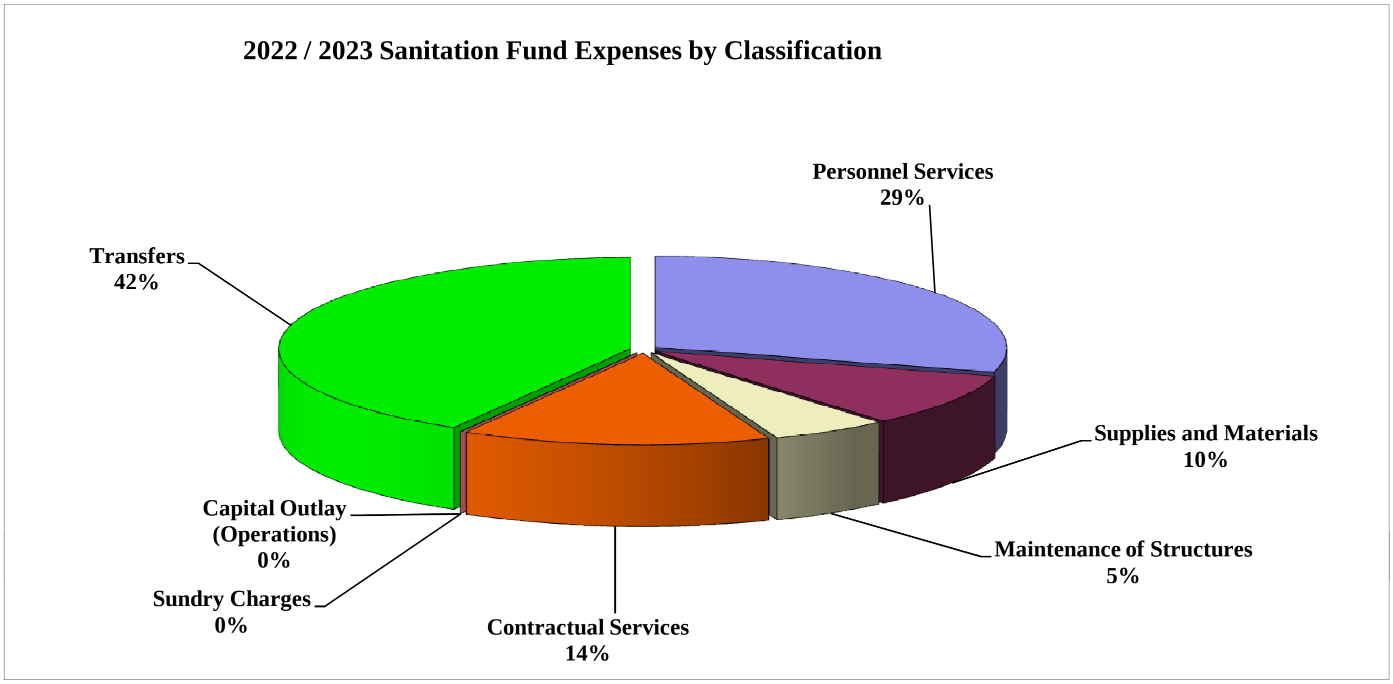
City of Nacogdoches
2022 / 2023 Sanitation Fund Revenues

	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



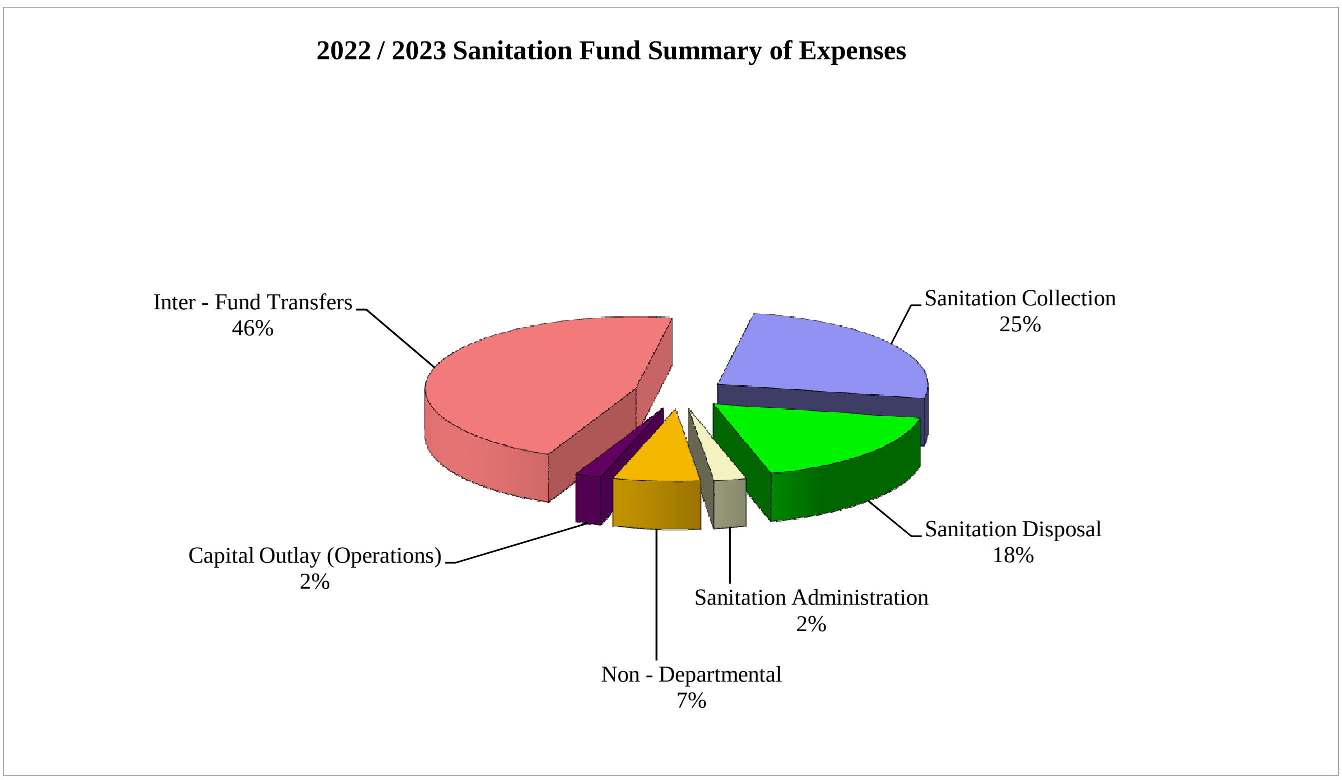
City of Nacogdoches
2022 / 2023 Sanitation Fund Expenses by Classification

	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
Depreciation	$ -	$ -	$ -	$ -	$ -	$ -
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



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**

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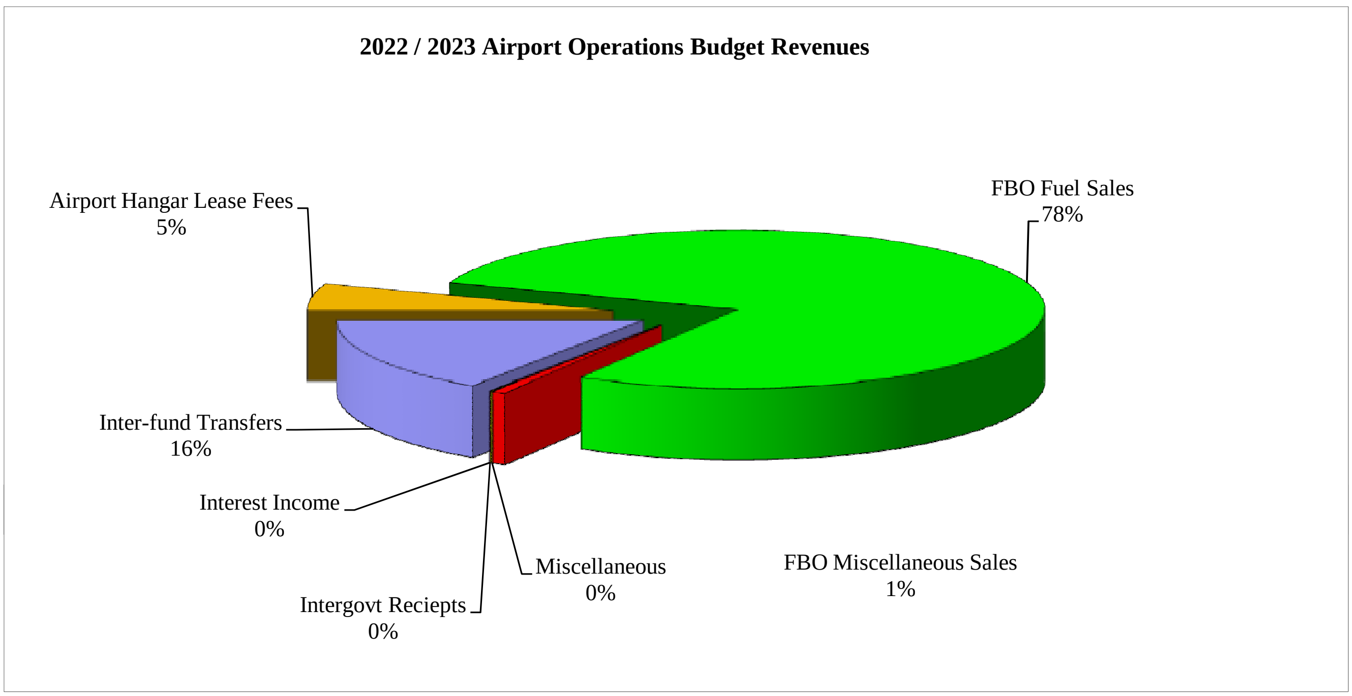
City of Nacogdoches
2022 / 2023 Airport FBO Operations Summary

	Airport FBO Operations
October 1, 2022 Estimated Cash Reserves	
Unrestricted Cash & Cash Equivalents	$ 179,587
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	$ 100,000
Total 2022 / 2023 Budget Revenues	$ 640,350
Total Available Funds	$ 819,937
2022 / 2023 Budget Operating Expenditures	
Airport Operations	$ 603,155
Airport Non-Departmental	$ -
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

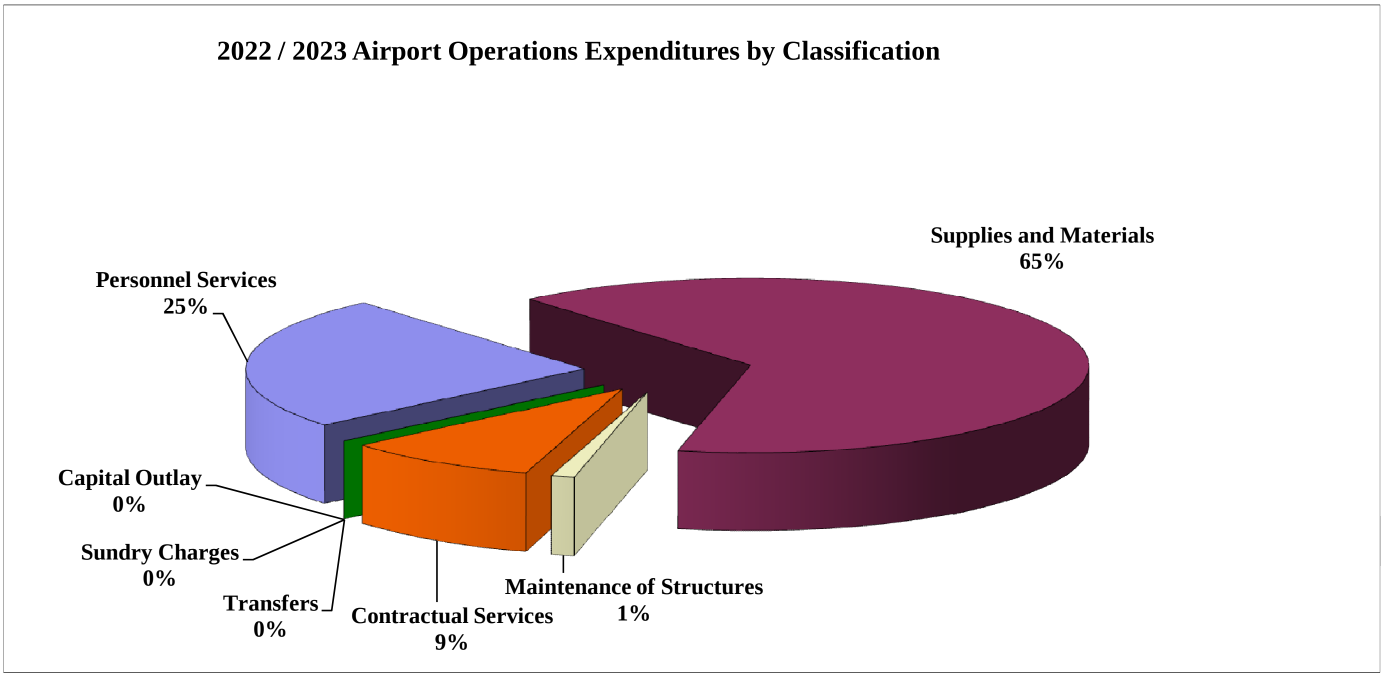
City of Nacogdoches
2022 / 2023 Airport FBO Operations Revenues

	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



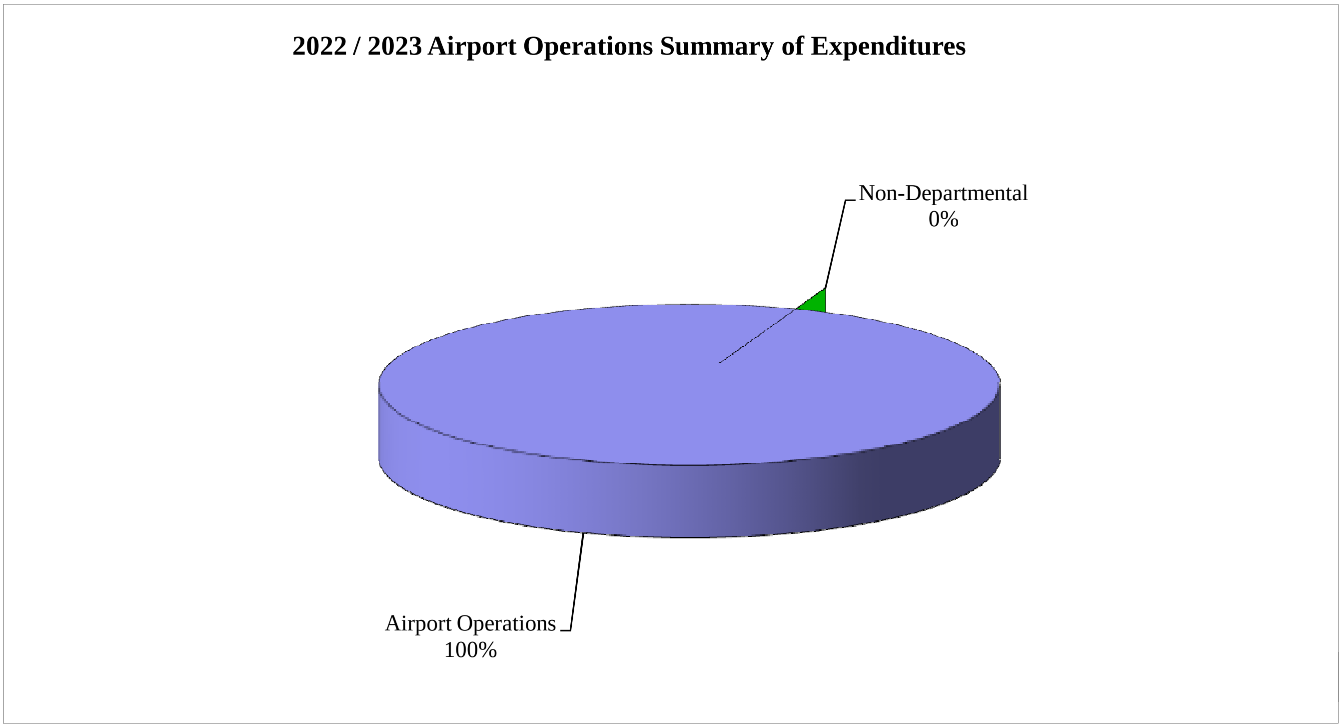
City of Nacogdoches
2022 / 2023 Airport FBO Operations Expenses by Classification

	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



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



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
Beginning Fund Balance	$ 259,700	$ 282,493	$ 650,583	$ 31,480	$ 16,601	$ 5,899	$ 973,563	$ 2,220,319
Revenues								
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
Expenditures								
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
Ending Fund Balance	$ 412,200	$ 283,243	$ 650,623	$ 31,730	$ 12,521	$ 5,899	$ 776,063	$ 2,172,279

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

	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
			October 1, 2022 Estimated Beginning Cash Balance			**$ 552,125**
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
			Total Available Funds			**$ 1,355,125**
Museum Maintenance	$ 20,122	$ 113	$ -	$ 10,000	$ 25,500	$ 20,000
Nacogdoches County Exposition Services	$ 95,000	$ 95,000	$ 47,500	$ 95,000	$ 95,000	$ 95,000
Tourist & Convention Services	$ 570,396	$ 559,319	$ 240,038	$ 525,625	$ 525,625	$ 580,000
Capital Outlay - Zion Hill & Museums	$ 138,080	$ 304,172	$ 175,684	$ -	$ 1,179,194	$ 235,000
Transfers to Historical Fund	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Total Expenses	$ 848,598	$ 983,604	$ 488,222	$ 655,625	$ 1,850,319	$ 955,000
			September 30, 2023 Ending Cash Balance			**$ 400,125**
			Total Allocated Funds			**$ 1,355,125**

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	$	27,879
Total Deliquent Taxes	$	32,482
Interest	$	10,000
Total Revenues	$	1,637,484
Total Available Funds	$	1,902,695
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	$	23,883
Total Ending Balance	$	291,099
Total Allocated Funds	$	1,902,695

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	$	2,853,600
Employee Contribution to Health Insurance	$	468,756
Retiree Contribution to Health Insurance	$	119,556
Dental Insurance		
Employer Contribution to Dental Insurance	$	118,440
Employee Contribution to Dental Insurance	$	53,462
Non-Operating		
Interest	$	6,000
Total Revenues	$	3,619,814
Total Available Funds	$	5,219,814
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	$	1,287,600
Total Allocated Funds	$	5,219,814

City of Nacogdoches
Comparison of Required Notices and Legislative Services Expenditures

GENERAL FUND	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
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

UTILITY FUND	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
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

SANITATION FUND	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
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**

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**

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 - ARPA	$ 2,000			$ 2,000			
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	**$ 44,102**	**$ 6,980**	**$ 5,997**	**$ 8,650**	**$ 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 Additions/Replacements - ARPA	$ 5,800	$ -	$ 3,800	$ 2,000			
Sewer Line Additions/Replacements	$ 8,474	$ 674	$ 500	$ 1,750	$ 1,850	$ 1,850	$ 1,850
Sewer Line 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	**$ 54,561**	**$ 9,861**	**$ 5,900**	**$ 28,250**	**$ 4,100**	**$ 3,850**	**$ 2,600**
UTILITY FUND TOTAL:	**$ 98,663**	**$ 16,841**	**$ 11,897**	**$ 36,900**	**$ 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]		$ 1,828,420,454
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.		$ 1,828,442,454
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.	$ 1,863,828,524
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]	$ 0
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: $ 103,000 **B. Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: + $ 5,608,450 **C. Value loss.** Add A and B.[6]	$ 5,711,450
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:** $ 0 **B. 2022 productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A.[7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 5,711,450
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.	$ 0
14.	**2021 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,858,117,074
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 11,446,001
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]	$ 11,674
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 11,457,675
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:** $ 1,882,328,670 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ 0 **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: - $ 0 **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] - $ 0 **E. Total 2022 value.** Add A and B, then subtract C and D.	$ 1,882,328,670

[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] .... $ 229,093,863 **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] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 229,093,863
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]	$ 0
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 2,111,422,533
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]	$ 0
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]	$ 46,229,020
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$ 46,229,020
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$ 2,065,193,513
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.55479/$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]	$ N/A /$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:

1. **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.
2. **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.	$ 0.53371 /$100
29.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,863,828,524

[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		$ 9,947,439
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.	+ $ 10,114	
	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.	– $ 0	
	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.	+/- $ 0	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 10,114	
	E. Add Line 30 to 31D.		$ 9,957,553
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 2,065,193,513
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.48216/$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**.**	$ N/A	
	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.	– $ N/A	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ N/A /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 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.	$ N/A	
	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..	– $ N/A	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ N/A /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] 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.	$ N/A	
	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.	$ N/A	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ N/A /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100.	$ N/A /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 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.	$ N/A	
	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.	$ N/A	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ N/A /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.	$ N/A /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 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	$ N/A	
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ N/A	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ N/A /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.48216 /$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	$ 0	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0 /$100	
	C. Add Line 40B to Line 39.		$ 0.48216 /$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.		$ 0.49903 /$100

[25] Tex. Tax Code §26.0442
[26] 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).	$ N/A /$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 . . . . $ 1,611,278 **B.** Subtract **unencumbered fund amount** used to reduce total debt. . . . . – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) . . . . – $ 0 **D.** Subtract **amount paid** from other resources . . . . – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,611,278
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted 2022 debt.** Subtract Line 43 from Line 42E.	$ 1,611,278
45.	**2022 anticipated collection rate.** **A.** Enter the 2022 anticipated collection rate certified by the collector. [30] . . . . 99.0 % **B.** Enter the 2021 actual collection rate. . . . . 98.9 % **C.** Enter the 2020 actual collection rate. . . . . 99.9 % **D.** Enter the 2019 actual collection rate. . . . . 98.5 % **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]	99.0 %
46.	**2022 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 1,627,554
47.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,111,422,533
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.07708/$100
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.57611/$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.	$ N/A /$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.	$ N/A /$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.	$ 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.	$ 0
53.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,111,422,533
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0 /$100
55.	**2022 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.55479 /$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.	$ 0.55479 /$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 *Voter-Approval Tax Rate Worksheet.*	$ 0.57611 /$100
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.57611 /$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]	$ N/A
60.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ N/A
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ N/A /$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).	$ N/A /$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.	$ 0.02177/$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.	$ 0.01784/$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.	$ 0/$100
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	$ 0.03961/$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).	$ 0.61572/$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 *Voter-Approval Tax Rate Worksheet*	$ N/A /$100
69.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ N/A
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ N/A /$100
71.	**2022 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ N/A /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ N/A /$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 *No-New-Revenue Tax Rate Worksheet.*	$ N/A /$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 *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* 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.	$ N/A /$100
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ N/A /$100
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ N/A
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ N/A
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ N/A
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ N/A /$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).	$ N/A /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. . . . . $ 0.55479/$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 . . . . $ 0.61572/$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. . . . . $ N/A /$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 Jason Malott, RPA, RTA
Printed Name of Taxing Unit Representative

sign here Jason Malott
Taxing Unit Representative

8/8/2022
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)