



September 13, 2022

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

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

Members of the public who wish to submit comments on a listed agenda item by telephone must contact the City Secretary's office by email at vinsonj@nactx.us or by calling 936-559-2506 and providing their name, telephone number and relevant agenda item upon which they wish to speak. All requests to make comments must be received by 12:00 p.m. on September 13, 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 ordinance of the City of Nacogdoches, Texas approving and adopting annual budget for fiscal year beginning October 1, 2022 and ending September 30, 2023; providing that said expenditures for said fiscal year shall be made in accordance with said budget, unless otherwise authorized by an ordinance adopted by City Council; providing for a repeal clause; providing a severability clause; providing an effective date. (Director of Finance)
 - B. **Public Hearing:** Hold public hearing and receive citizen input on FY 2022-2023 Proposed Tax Rate. (Director of Finance)
 - C. Consider an ordinance ratifying the property tax revenue increase in the 2022-2023 budget as a result of the City receiving more revenues from property taxes in the 2022-2023 budget than in the previous fiscal year; and providing an effective date. (Director of Finance)

- D. Consider ordinance ratifying and setting tax rate on all taxable property for tax year 2022 at a rate of \$0.58480 per one hundred dollars (\$100.00) valuation on all taxable property within the corporate limits of the City of Nacogdoches as of January 1, 2022, the said tax rate having a maintenance and operations component and a debt service component; and providing an effective date. (Director of Finance)

5. EXECUTIVE SESSION:

- A. Personnel Matters – Pursuant to Texas Government Code Section 551.074, deliberations regarding the duties of a public officer or employee. The subject of this Executive Session is to discuss and give feedback to the City Manager regarding his annual evaluation.

6. Open for action, if any, on Executive Session item(s).

7. ADJOURN.



Jan Vinson, City Secretary



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

CERTIFICATION

I certify the notice of meeting was posted in the directory outside of City Hall, 202 E. Pilar Street, Nacogdoches, Texas on September 7, 2022 at 5:15 p.m. and remained posted until meeting convened.

Jan Vinson, City Secretary

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider ordinance of the City of Nacogdoches, Texas approving and adopting annual budget for fiscal year beginning October 1, 2022 and ending September 30, 2023; providing that said expenditures for said fiscal year shall be made in accordance with said budget, unless otherwise authorized by an ordinance adopted by City Council; providing for a repeal clause; providing a severability clause; providing an effective date. (Director of Finance)

SUMMARY/BACKGROUND:

General Fund	Proposed Budget Operating Revenues	\$28,719,213
	Proposed Budgeted Operating Expenditures	\$28,719,213
Utility Fund	Proposed Budgeted Revenues	\$20,274,400
	Proposed Budgeted Other Finance Sources	\$8,435,152
	Proposed Budgeted Operating/Debt Expenses	\$16,125,505
	Proposed Budgeted Other Finance Uses	\$8,435,152
Sanitation Fund	Proposed Budgeted Revenues	\$7,229,900
	Proposed Budgeted Other Finance Sources	\$2,209,319
	Proposed Budgeted Operating Expenses	\$5,544,842
	Proposed Budgeted Other Finance Uses	\$2,209,319

FINANCIAL:

No financial impact associated with this item

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

Not Applicable

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

ATTACHMENTS:

1. Proposed Budget 2022 2023
2. Ordinance
3. PowerPoint Presentation



Proposed Budget 2022-2023

As of 09/07/2022

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:

Calculated Rates

- 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

Proposed Rates

- 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).

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

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

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City of Nacogdoches
2022 / 2023 Proposed Tax Rate

		Proposed 2022 / 2023 Property Taxes Collection Rate	
Assessed Taxable Value		\$	2,111,422,533
<u>Tax Rate per \$100 Valuation</u>	0.58480	\$	12,347,599
Operations	0.50772	\$	10,720,114
Debt	0.07708	\$	1,627,484
		\$	12,347,599
<u>Operations Budget</u>			
Estimated Current Tax Collections		\$	10,485,114
Estimated Delinquent Tax Collections		\$	100,000
Estimated Penalty & Interest Collections		\$	135,000
		\$	10,720,114
<u>Debt</u>			
2021 Tax Notes			
Estimated Current Tax Collections		\$	223,465
Estimated Delinquent Tax Collections		\$	4,603
		\$	228,068
2022 Certificates of Obligation Bonds			
Estimated Current Tax Collections		\$	1,371,537
Estimated Delinquent Tax Collections		\$	27,879
		\$	1,399,416
 Debt Requirements for Fiscal Year	 0.07708	 \$	 1,627,484

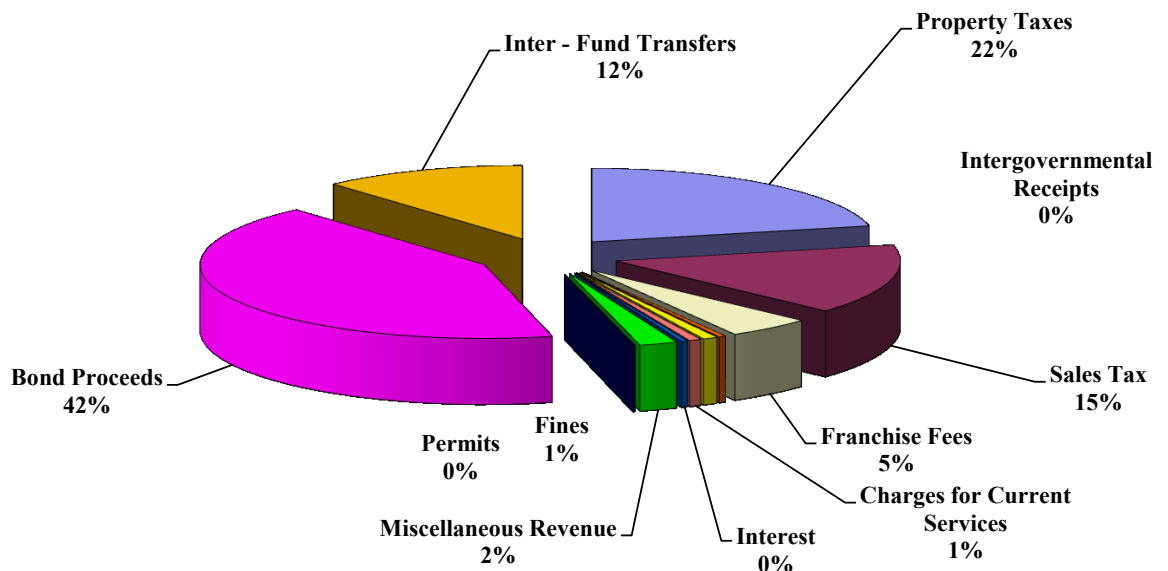
City of Nacogdoches
2022 / 2023 General Fund Summary

	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		\$ 21,100,000		\$ 21,100,000
Inter - Fund Transfers	\$ 5,766,319			\$ 5,766,319
Total 2022 / 2023 Budget Revenues	\$ 28,719,213	\$ 21,100,000	\$ 87,250	\$ 49,906,463
Total Available Funds	\$ 41,559,851	\$ 21,100,000	\$ 1,040,728	\$ 63,700,579
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				
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 Projects assign as needed		\$ 1,220,000		\$ 1,220,000
Total 2022 / 2023 Capital Improvements Projects	\$ 1,554,000	\$ 21,100,000	\$ -	\$ 22,654,000
2022 / 2023 Special Projects Budget - Reserve Funds				
Airport - TXDOT Grant Match	\$ 150,000			\$ 150,000
Planning & Zoning - Development Review Process Assessment	\$ 35,000			\$ 35,000
Police - Signon Incentives	\$ 74,000			\$ 74,000
City-Wide - Employee Retention Payments	\$ 823,109			\$ 823,109
Trf to Equip Repl Fund - Building Maint/AC Replacements	\$ 100,000			\$ 100,000
Total 2022 / 2023 Special Projects	\$ 1,182,109	\$ -	\$ -	\$ 1,182,109
2022 / 2023 Capital Equipment/Projects Budget - Reserve Funds				
PEG Capital			\$ 200,000	\$ 200,000
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
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
Non-Dept - Mid-Year Equip Allocations as needed	\$ 75,000			\$ 75,000
Total 2022 / 2023 Capital Equipment/Projects	\$ 458,000	\$ -	\$ 200,000	\$ 658,000
September 30, 2023 Estimated Ending Balance	\$ 9,646,529	\$ -	\$ 808,865	\$ 10,455,394
Total Allocated Funds	\$ 41,559,851	\$ 21,100,000	\$ 1,040,728	\$ 63,700,579
25% Reserve Requirement	\$ 7,179,803			
Excess over Reserve Requirement	\$ 2,466,726			

City of Nacogdoches
2022 / 2023 General Fund Revenues

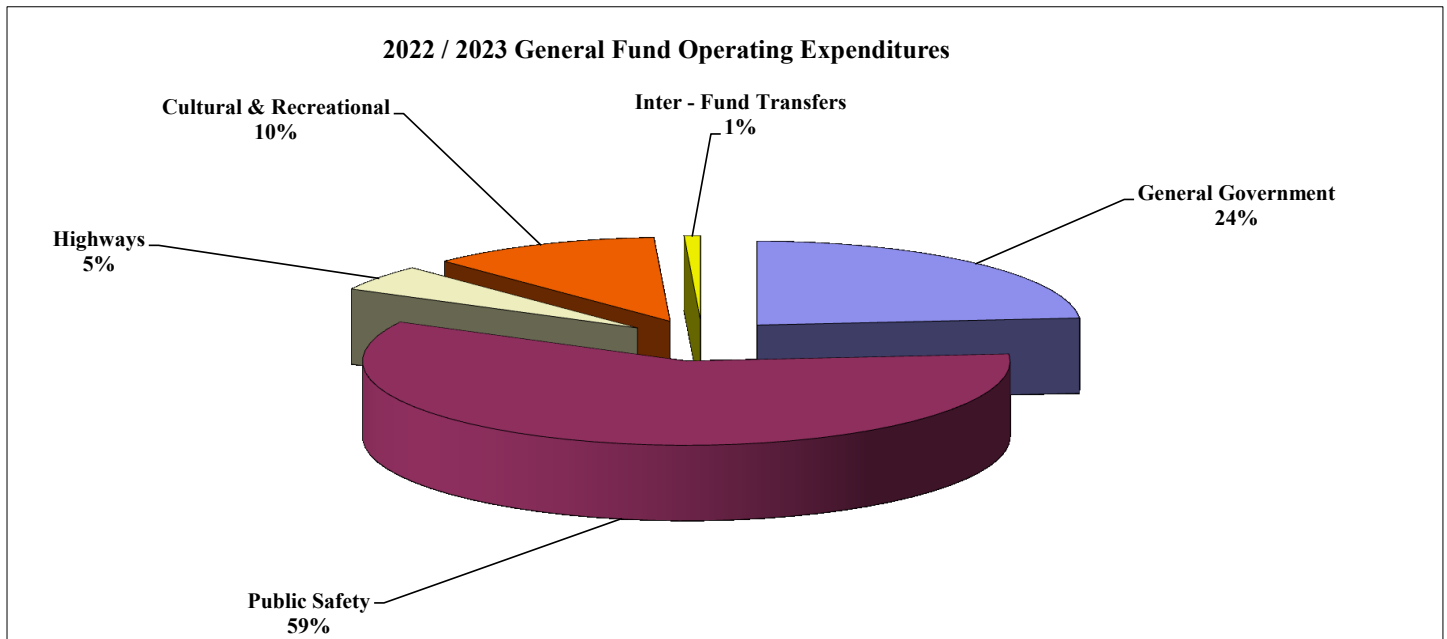
	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Property Taxes	\$ 9,560,832	\$ 9,832,735	\$ 9,749,618	\$ 9,993,036	\$ 9,993,036	\$ 10,730,114
Sales Tax	\$ 6,980,106	\$ 7,489,776	\$ 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	\$ -	\$ -	\$ -	\$ 21,100,000
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	\$ 49,906,463

**2022 / 2023
General Fund Revenues**



City of Nacogdoches
2022 / 2023 General Fund Expenditures by Function

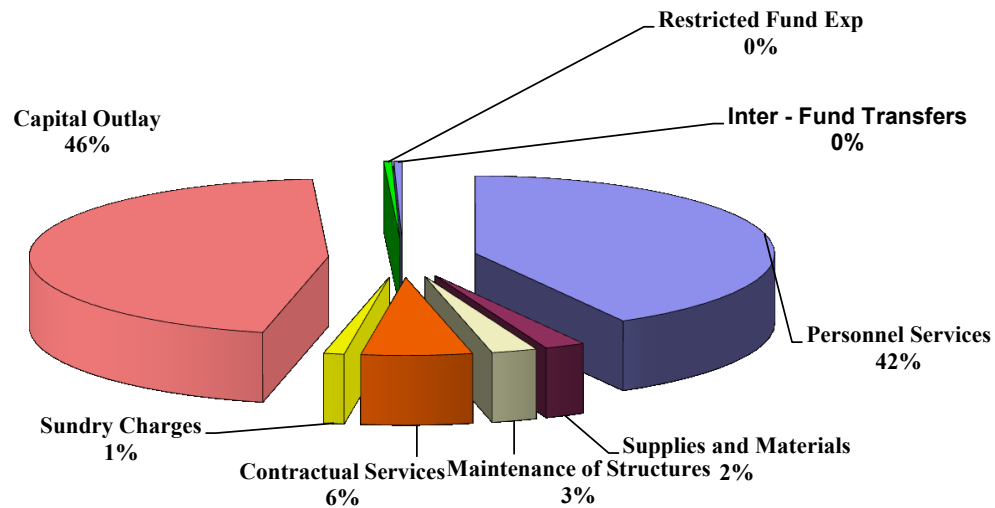
	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
General Government	\$ 5,452,837	\$ 6,692,274	\$ 3,248,357	\$ 6,530,048	\$ 6,923,174	\$ 6,795,422
Public Safety	\$ 15,255,116	\$ 16,011,793	\$ 8,077,946	\$ 15,978,438	\$ 16,744,292	\$ 16,956,422
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	\$ 24,294,109
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	\$ 53,245,185



City of Nacogdoches
2022 / 2023 General Fund Expenditures by Classification

	March Actual					
	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Personnel Services	\$ 19,823,203	\$ 20,421,245	\$ 10,592,393	\$ 21,496,902	\$ 22,419,861	\$ 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	\$ 24,294,109
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	\$ 53,245,185

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



City of Nacogdoches
2022 / 2023 General Fund Expenditures by Department

	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
City Council	\$ 18,379	\$ 23,979	\$ 10,678	\$ 26,250	\$ 26,250	\$ 26,500
City Manager	\$ 285,790	\$ 320,398	\$ 149,656	\$ 307,525	\$ 307,525	\$ 300,471
Municipal Court	\$ 219,180	\$ 233,878	\$ 135,427	\$ 300,602	\$ 300,602	\$ 312,321
City Secretary	\$ 113,246	\$ 117,057	\$ 63,601	\$ 137,190	\$ 137,190	\$ 190,000
Finance	\$ 572,298	\$ 517,999	\$ 318,965	\$ 661,056	\$ 678,751	\$ 670,875
Information Technology	\$ 401,213	\$ 443,908	\$ 205,195	\$ 496,819	\$ 501,814	\$ 517,523
Human Resources	\$ 293,321	\$ 276,414	\$ 177,922	\$ 375,905	\$ 393,905	\$ 437,665
Legal	\$ 276,954	\$ 267,125	\$ 136,399	\$ 280,998	\$ 280,998	\$ 276,260
Planning & Zoning	\$ 159,808	\$ 189,636	\$ 142,459	\$ 244,427	\$ 274,427	\$ 265,240
Building Maintenance	\$ 355,753	\$ 339,476	\$ 191,445	\$ 376,312	\$ 376,312	\$ 376,293
Vehicle Maintenance	\$ 301,809	\$ 294,357	\$ 151,966	\$ 308,961	\$ 308,961	\$ 333,906
Code Enforcement	\$ -	\$ -	\$ 97,406	\$ 254,927	\$ 254,927	\$ 264,212
Engineering	\$ 495,695	\$ 501,445	\$ 326,177	\$ 589,555	\$ 589,555	\$ 605,363
Convention & Tourism	\$ 288,679	\$ 362,814	\$ 156,549	\$ 327,805	\$ 327,805	\$ 329,518
Economic Development	\$ 245,753	\$ 253,763	\$ 110,291	\$ 263,872	\$ 263,872	\$ 265,759
Non-Departmental	\$ 1,424,959	\$ 2,550,025	\$ 874,221	\$ 1,577,844	\$ 1,900,280	\$ 1,623,516
General Govt.	\$ 5,452,837	\$ 6,692,274	\$ 3,248,357	\$ 6,530,048	\$ 6,923,174	\$ 6,795,422
Police	\$ 8,171,190	\$ 8,538,572	\$ 4,339,204	\$ 8,706,645	\$ 8,807,993	\$ 9,250,315
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	\$ 24,294,109
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	\$ 53,245,185

City of Nacogdoches
2022 / 2023 General Fund Reserves Expenditures

Description	Reserves	Restricted
Special Projects:		
Airport - TXDOT Grant City Match	\$ 150,000	
Planning & Zoning - Development Review Process Assessment	\$ 35,000	
Police - Signon Incentives	\$ 74,000	
City-Wide - Employee Retention Payments	\$ 823,109	
Trf to Equip Repl Fund - Building Maint/AC Replacements	\$ 100,000	
	<u>\$ 1,182,109</u>	
 Capital Equipment:		
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	
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	
Non-Dept - Mid-Year Allocations as needed	\$ 75,000	
PEG Restricted Capital as needed		\$ 200,000
	<u>\$ 458,000</u>	<u>\$ 200,000</u>
 Grand Total	\$ 1,640,109	\$ 200,000

City of Nacogdoches
2022 / 2023 Utility Fund Summary

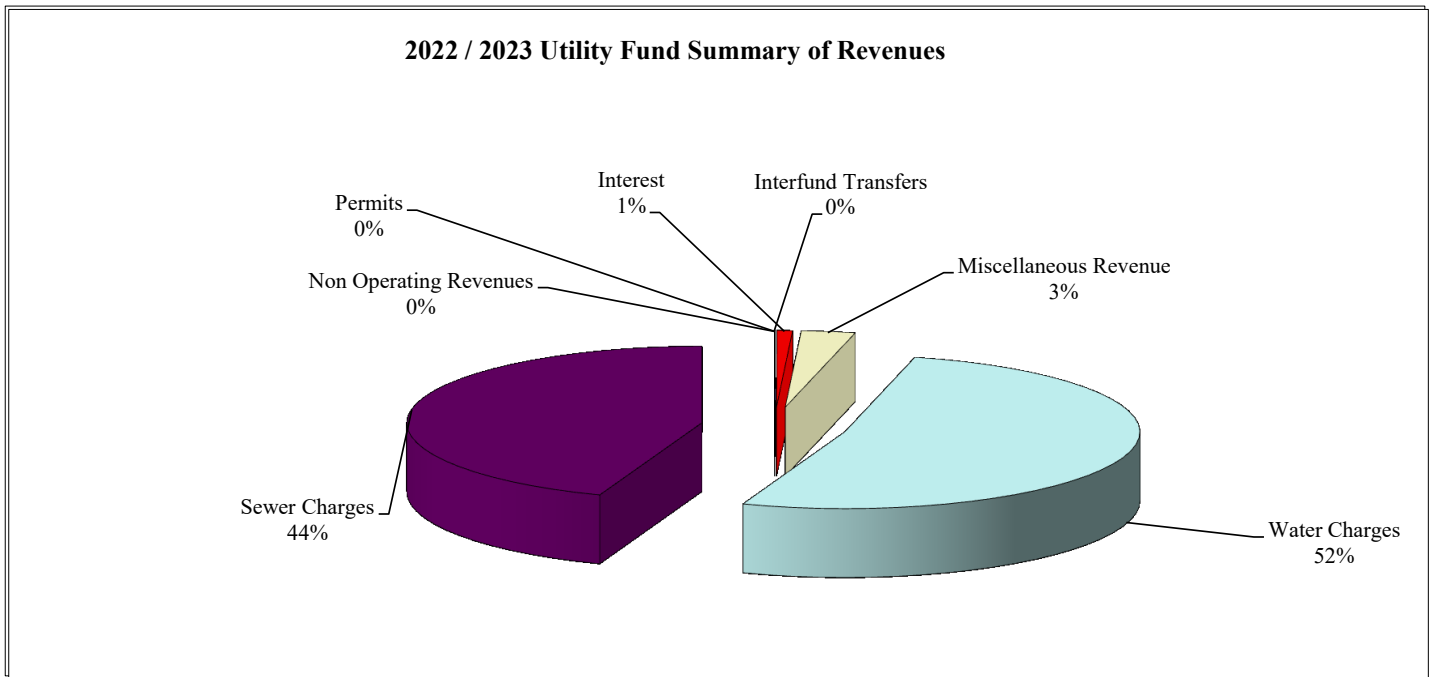
	Water & Sewer Operations	Capital Replacement	Debt Service	Debt Service Reserve	Total Water & Sewer Fund
October 1, 2022 Estimated Cash Reserves					
Unrestricted Cash & Cash Equivalents	\$ 6,054,503				\$ 6,054,503
Restricted Cash for ARPA Funding		\$ 3,813,370			\$ 3,813,370
Restricted Cash for Equipment 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		\$ 1,000,000			\$ 1,000,000
Total 2022 / 2023 Other Finance Sources	\$ -	\$ 4,692,127	\$ 3,743,025	\$ -	\$ 8,435,152
Total Available Funds	\$ 26,182,003	\$ 21,829,602	\$ 5,544,244	\$ 1,418,054	\$ 54,973,903
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					
<u>Water Projects</u>					
Water Line Additions/Replacements - ARPA		\$ 2,000,000			\$ 2,000,000
Water Line Additions/Replacements		\$ 750,000			\$ 750,000
Water Line Developer Reimb.		\$ 250,000			\$ 250,000
Water Well Rehab (one annually)		\$ 225,000			\$ 225,000
AMI System Replacement		\$ 4,772,000			\$ 4,772,000
<u>Wastewater Projects</u>					
Beltpress Building		\$ 1,350,000			\$ 1,350,000
Sanitary Sewer Line Additions/Replacements - ARPA		\$ 5,800,000			\$ 5,800,000
Sanitary Sewer Line Additions/Replacements		\$ 500,000			\$ 500,000
Sanitary Sewer Line Developer Reimb.		\$ 250,000			\$ 250,000
Total 2022 / 2023 Capital Improvements	\$ -	\$ 15,897,000	\$ -	\$ -	\$ 15,897,000
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	\$ 1,000,000				\$ 1,000,000
Total Other Finance Uses	\$ 8,435,152	\$ -	\$ -	\$ -	\$ 8,435,152
September 30, 2023 Estimated Cash Reserves					
Unrestricted Cash & Cash Equivalents	\$ 5,364,372				\$ 5,364,372
Restricted Cash for Capital/CIP		\$ 4,775,202			\$ 4,775,202
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	\$ 5,364,372	\$ 4,775,202	\$ 1,801,220	\$ 1,418,054	\$ 13,358,847
Total Allocated Funds	\$ 26,182,003	\$ 21,829,602	\$ 5,544,244	\$ 1,418,054	\$ 54,973,903
25% Required Reserves	\$ 4,031,376				
Excess over Reserve Requirement	\$ 1,332,995				

City of Nacogdoches
2022 / 2023 Utility Fund Revenues

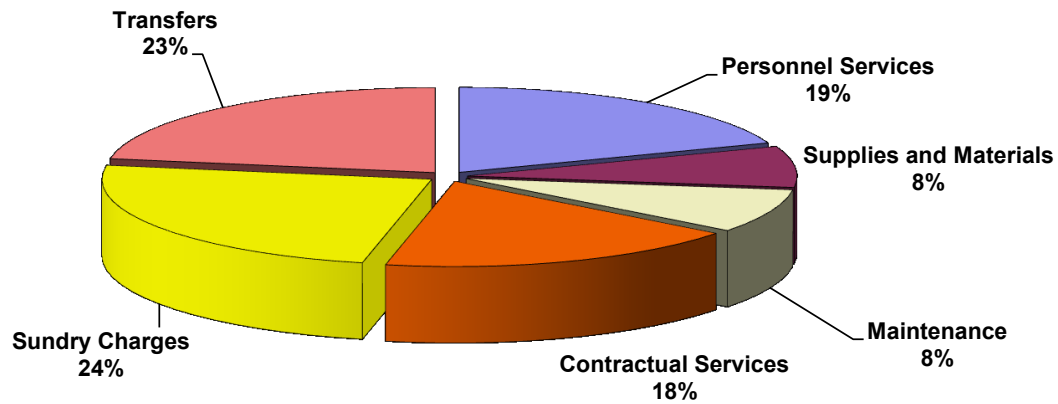
	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Permits	\$ 39,995	\$ 36,693	\$ 18,703	\$ 35,000	\$ 35,000	\$ 5,000
Interest	\$ 348,442	\$ 68,404	\$ 35,445	\$ 38,500	\$ 38,500	\$ 171,900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



City of Nacogdoches
2022 / 2023 Utility Fund Expenses by Classification

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

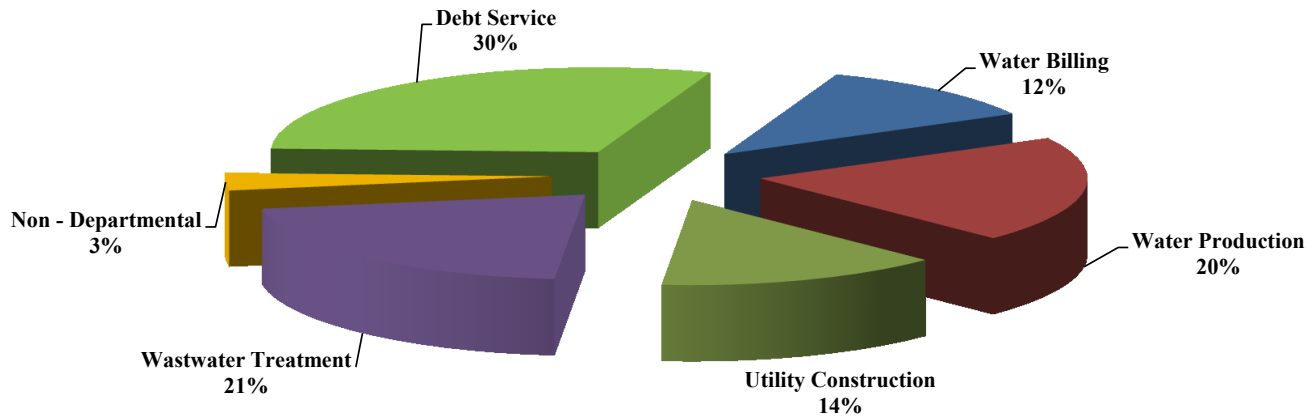
2022 /2023 Utility Fund Expenses by Classification



City of Nacogdoches
2022 / 2023 Utility Fund Expenses by Department

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

2022 / 2023 Utility Fund Summary of Expenses



City of Nacogdoches
2022 / 2023 Utility Fund Capital Equipment

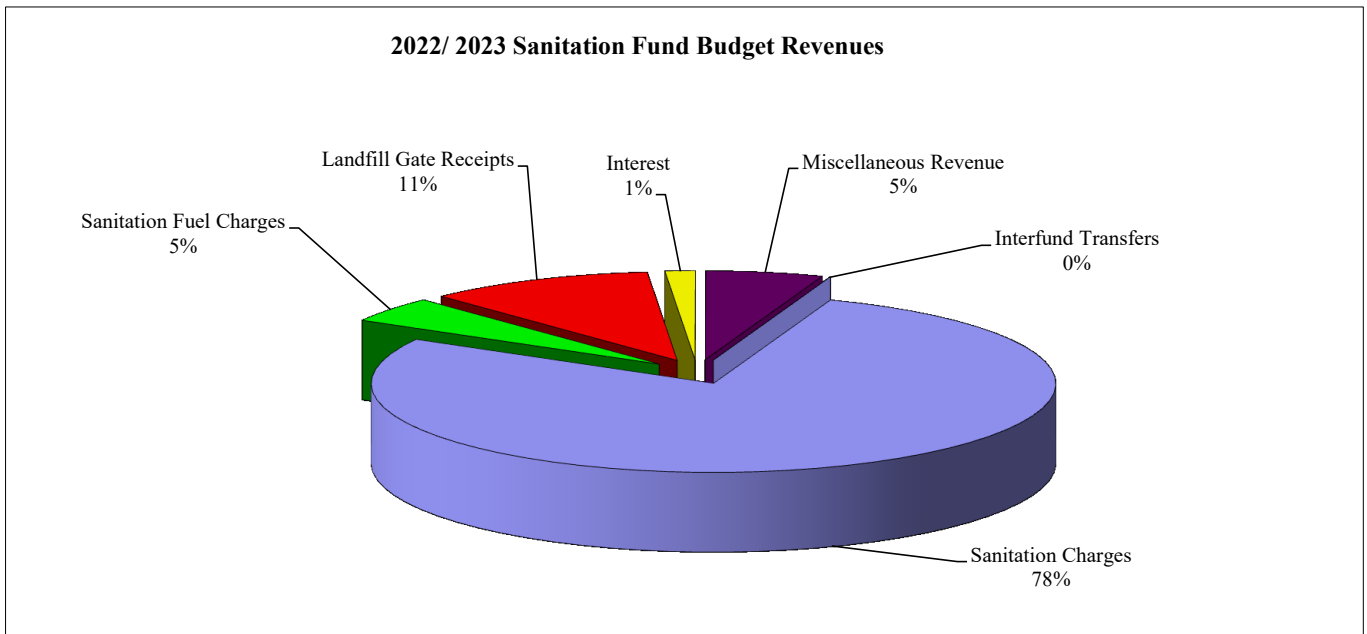
Department	Description	Operations	Depreciation Fund
Water Production	SCADA upgrades		\$100,000
Water Production	Major System Repairs		\$50,000
Water Production	Turbidity Sensors		\$24,000
Water Production	Replace Alum Pumps		\$22,000
Water Production	Vacuum Pump for Basins		\$17,000
Water Production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

City of Nacogdoches
2022 / 2023 Sanitation Fund Summary

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

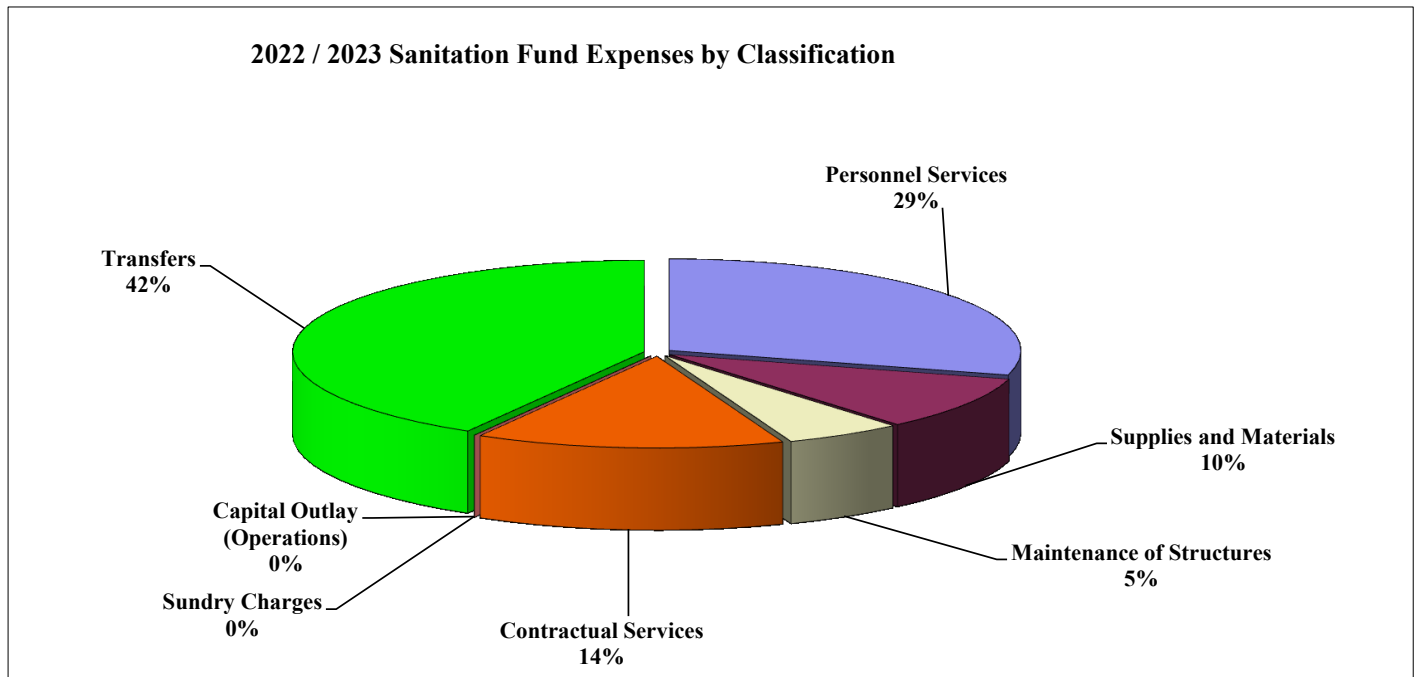
City of Nacogdoches
2022 / 2023 Sanitation Fund Revenues

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



City of Nacogdoches
2022 / 2023 Sanitation Fund Expenses by Classification

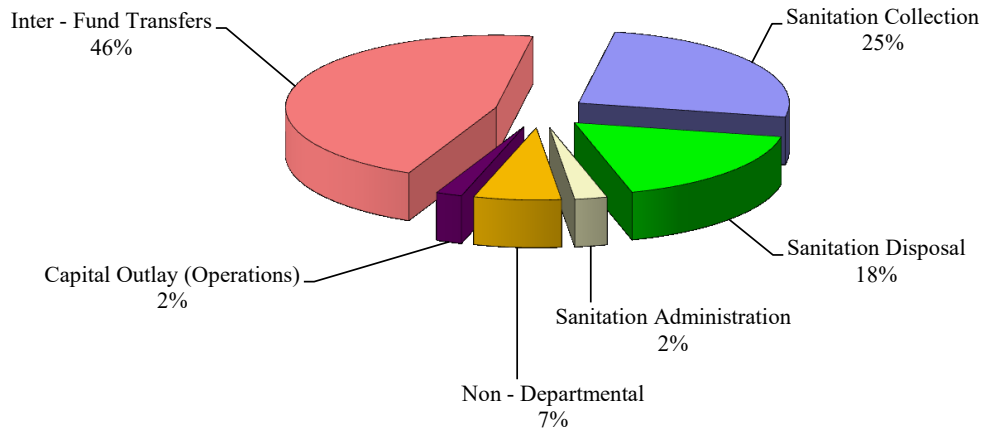
	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Personnel Services	\$ 1,101,379	\$ 1,572,688	\$ 741,334	\$ 1,564,225	\$ 1,564,225	\$ 1,626,109
Supplies and Materials	\$ 189,734	\$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



City of Nacogdoches
2022 / 2023 Sanitation Fund Expenses by Department

	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Sanitation Collection	\$ 1,082,445	\$ 1,659,642	\$ 726,696	\$ 1,418,811	\$ 1,568,811	\$ 1,578,951
Sanitation Disposal	\$ 720,427	\$ 976,993	\$ 377,080	\$ 956,517	\$ 956,517	\$ 1,060,366
Sanitation Administration	\$ -	\$ 136,159	\$ 85,980	\$ 196,049	\$ 196,049	\$ 214,073
Non - Departmental	\$ 393,724	\$ 383,588	\$ 179,309	\$ 371,782	\$ 376,607	\$ 381,940
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

2022 / 2023 Sanitation Fund Summary of Expenses



City of Nacogdoches
2022 / 2023 Sanitation Fund Capital Equipment

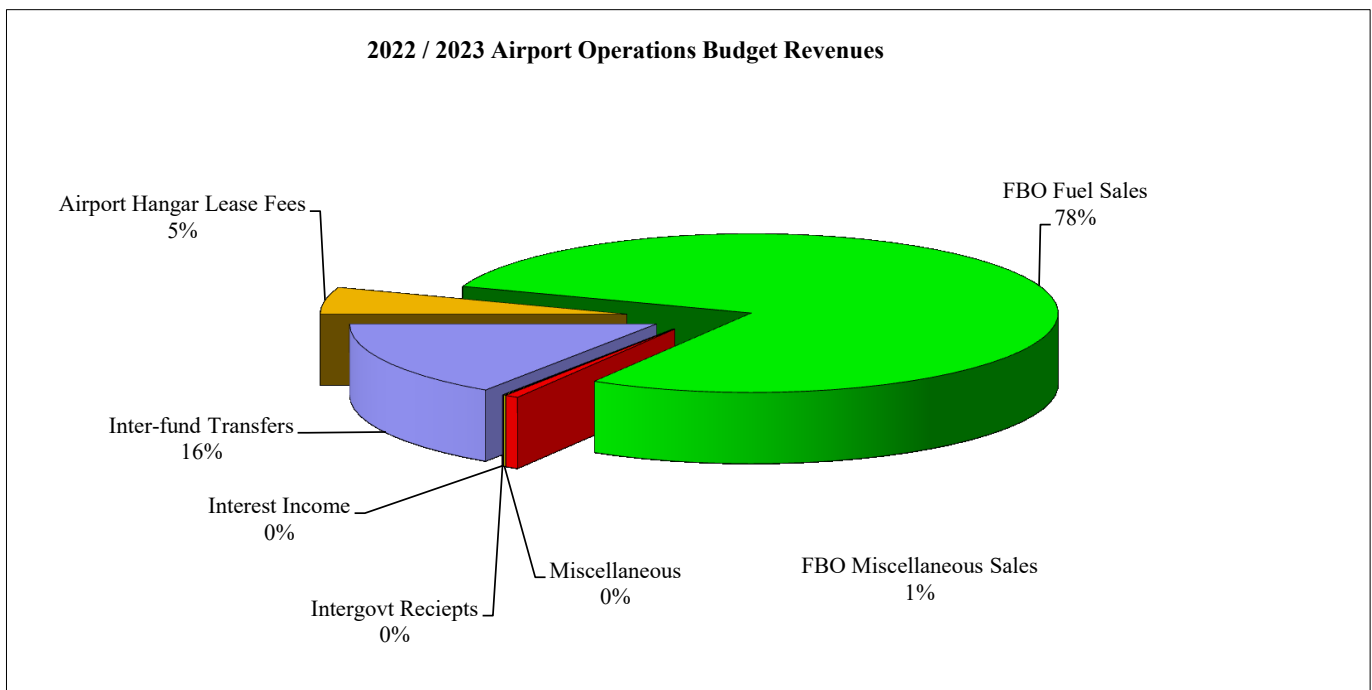
Department	Description	Operations	Depreciation Fund
Sanitation Collection	Replace Front Load Garbage Truck (2)	\$	825,000
Sanitation Disposal	D6 Dozer	\$	625,000
Sanitation Disposal	Generator for Scale House	\$	20,000
Total Capital		\$ -	\$ 1,470,000

City of Nacogdoches
2022 / 2023 Airport FBO Operations Summary

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

City of Nacogdoches
2022 / 2023 Airport FBO Operations Revenues

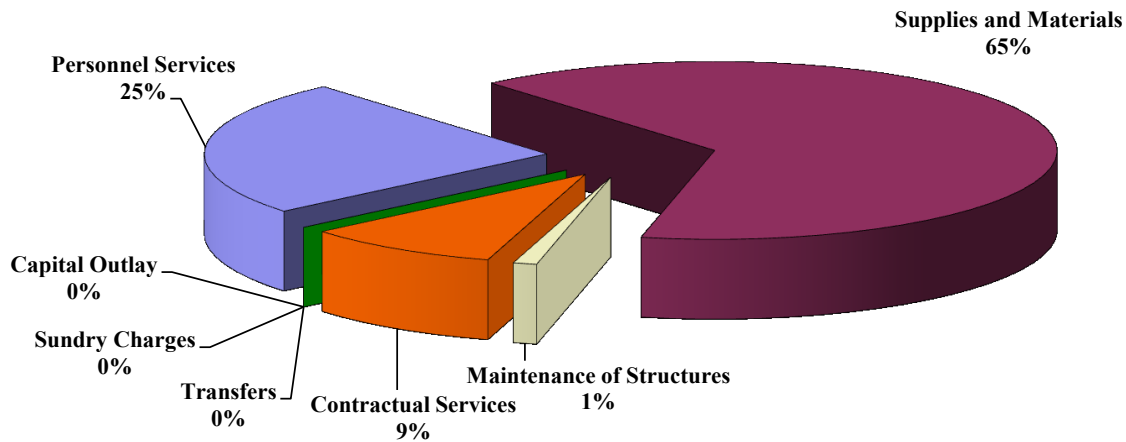
	Actual Balance 2019 / 2020	Actual Balance 2020 / 2021	March Actual Balance 2021 / 2022	Adopted Budget 2021 / 2022	Amended Budget 2021 / 2022	Proposed Budget 2022 / 2023
Airport Hangar Lease Fees	\$ 35,096	\$ 32,969	\$ 37,099	\$ 35,000	\$ 35,000	\$ 35,000
FBO Fuel Sales	\$ 331,957	\$ 360,398	\$ 247,497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



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

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

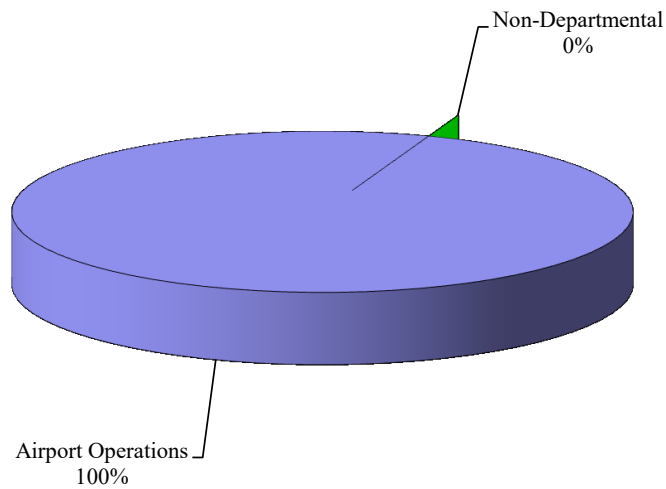
2022 / 2023 Airport Operations Expenditures by Classification



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

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

2022 / 2023 Airport Operations Summary of Expenditures



City of Nacogdoches
2022 / 2023 Special Revenue Funds Summary

	Economic Development Fund	Airport Construction Fund	Forfeiture Fund	Historical Fund	Public Safety Training Fund	Mayor's Committee on Disability	Special Grant Fund	Total
<u>Beginning Fund Balance</u>	\$ 259,700	\$ 282,493	\$ 650,583	\$ 31,480	\$ 16,601	\$ 5,899	\$ 973,563	\$ 2,220,319
<u>Revenues</u>								
Intergovernmental Receipts		\$ 1,400,000			\$ 3,900		\$ 32,000	\$ 1,435,900
Fines/Forfeitures			\$ -					\$ -
Payment Recv' on Loans	\$ 37,248							\$ 37,248
Investment Earnings	\$ 2,500	\$ 750	\$ 1,000	\$ 250	\$ 20		\$ 2,500	\$ 7,020
Contributions & Donations								\$ -
Inter-Fund Transfers	\$ 225,000	\$ 200,000		\$ 25,000		\$ 5,000		\$ 455,000
Total Revenues	\$ 264,748	\$ 1,600,750	\$ 1,000	\$ 25,250	\$ 3,920	\$ 5,000	\$ 34,500	\$ 1,935,168
<u>Expenditures</u>								
Airport Construction		\$ 1,600,000						\$ 1,600,000
Forfeiture			\$ 960					\$ 960
Historical				\$ 25,000				\$ 25,000
Public Safety Training - Police					\$ 5,000			\$ 5,000
Public Safety Training - Fire					\$ 3,000			\$ 3,000
Mayor's Committee on Disability						\$ 5,000		\$ 5,000
Police							\$ -	\$ -
Library							\$ 32,000	\$ 32,000
Non Departmental							\$ 200,000	\$ 200,000
Interfund Transfers	\$ 112,248							\$ 112,248
Total Expenditures	\$ 112,248	\$ 1,600,000	\$ 960	\$ 25,000	\$ 8,000	\$ 5,000	\$ 232,000	\$ 1,983,208
<u>Ending Fund Balance</u>	\$ 412,200	\$ 283,243	\$ 650,623	\$ 31,730	\$ 12,521	\$ 5,899	\$ 776,063	\$ 2,172,279

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

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

City of Nacogdoches
2022 / 2023 Debt Service Fund Summary

October 1, 2022 Estimated Beginning Cash Balance		
2021 Tax Note	\$	265,211
2022 Certificates of Obligation	\$	-
Total Beginning Balance	\$	265,211
Revenues		
2021 Tax Note	\$	223,465
2022 Certificates of Obligation	\$	1,371,537
Total Current Taxes	\$	1,595,002
2021 Tax Note	\$	4,603
2022 Certificates of Obligation	\$	27,879
Total Delinquent 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	\$ 10,900	\$ -	\$ 10,900
Capital			
Streets	\$ 750,000	\$ -	\$ 750,000
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

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

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

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

City of Nacogdoches Capital Improvements Program 2022 / 2023

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

City of Nacogdoches Capital Improvements Program 2022 / 2023

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

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

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

PROJECT	Total Project Cost	Amended FY 21 - 22	Proposed FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27
CAPITAL PROJECTS FUND							
RFP Special Projects:							
RLF Sidewalk Project	\$ 744	\$ 744					
RLF Park Project	\$ 120	\$ 120					
Special Projects Total	\$ 864	\$ 864	\$ -	\$ -	\$ -	\$ -	\$ -
Street Maintenance Fund Projects:							
Annual Street Maintenance	\$ 5,234	\$ 1,484	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
Curb Replacement - Church Street	\$ 25	\$ 25					
Street Maint Fund Projects Total	\$ 5,259	\$ 1,509	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
CAPITAL PROJECTS FUND TOTAL:	\$ 6,123	\$ 2,373	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750

City of Nacogdoches Capital Improvements Program 2022 / 2023

PROJECT	Total Project Cost	Amended FY 21 - 22	Proposed FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27
UTILITY FUND							
Waterworks:							
Water Line Additions/Replacements - ARPA	\$ 2,000		\$ 2,000				
Water Line Additions/Replacements	\$ 7,500	\$ 750	\$ 750	\$ 750	\$ 1,750	\$ 1,750	\$ 1,750
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	\$ 2,375	\$ 1,500			\$ 50	\$ 825	
Central Heights Distribution System	\$ 3,350	\$ 250		\$ 700	\$ 1,200	\$ 1,200	
Central Heights Elevated Storage	\$ 1,300					\$ 150	\$ 1,150
Waterworks Total	\$ 42,177	\$ 6,980	\$ 7,997	\$ 5,650	\$ 10,725	\$ 7,425	\$ 3,400
Wastewater:							
Liftstation (FM 1878) Replacement	\$ 810	\$ 810					
24" Banita Creek Sewer Line Replacement	\$ 15,404	\$ 2,479		\$ 3,425	\$ 6,400	\$ 3,100	
Lanana Creek Sewer Line Replacement	\$ 16,150	\$ 2,500		\$ 3,250	\$ 5,200	\$ 5,200	
Sewer Line Additions/Replacements - ARPA	\$ 5,800	\$ -	\$ 5,800				
Sewer Line Additions/Replacements	\$ 3,874	\$ 674	\$ 500	\$ 500	\$ 700	\$ 750	\$ 750
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)	\$ 500	\$ 500					
TDS & Phosphate Plant Upgrades	\$ 2,100			\$ 300	\$ 900	\$ 900	
Clarifier Rebuild	\$ 1,150			\$ 575	\$ 75	\$ 500	
WWTP Digester Bypass	\$ 425	\$ 425					
Sludge Thickener System	\$ 845	\$ 70		\$ 775			
SCADA Replacements & Upgrades	\$ 750	\$ 250		\$ 250	\$ 250		
Diffused Air Conversion for Digester	\$ 870				\$ 120	\$ 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	\$ 53,431	\$ 9,861	\$ 7,900	\$ 9,325	\$ 13,895	\$ 11,450	\$ 1,000
UTILITY FUND TOTAL:	\$ 95,608	\$ 16,841	\$ 15,897	\$ 14,975	\$ 24,620	\$ 18,875	\$ 4,400

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	\$ -	\$ -	\$ -

CITY OF NACOGDOCHES, TEXAS

ORDINANCE NO. 1929-09-22

AN ORDINANCE OF THE CITY OF NACOGDOCHES, TEXAS APPROVING AND ADOPTING ANNUAL BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; PROVIDING THAT SAID EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET, UNLESS OTHERWISE AUTHORIZED BY AN ORDINANCE ADOPTED BY CITY COUNCIL; PROVIDING FOR A REPEAL CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with the City Charter and State law, the City Manager of the City of Nacogdoches, Texas ("City") has heretofore filed with the City Secretary a proposed budget for the City covering the fiscal year beginning October 1, 2022 and ending September 30, 2023; and

WHEREAS, the City, in accordance with law, posted the proposed budget on its internet website and made the same available for inspection by any person, and held public hearings regarding the proposed budget and provided notice of such public hearings, and during several public hearings on the budget, all interested persons were given the opportunity to be heard for or against any item contained in said budget, and all said persons were heard, after which each of said public hearings was closed; and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be approved and adopted; and

WHEREAS, the adoption of the said budget will require raising more revenue from property taxes than in the previous year, and the City Council will ratify, by separate vote, the property tax rate reflected in the said budget; and

WHEREAS, any unexpended project or capital funds shall be carried over into the next fiscal year with City Manager approval, if requested by December 1st, 2022. All funds carried over must be for the same purpose as approved in the previous year's budget. All carried over funds shall be shared, in writing, with the City Council.

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

SECTION 1. That the budget for the City of Nacogdoches, Texas for the Fiscal Year beginning October 1, 2022 and ending September 30, 2023, a true and correct copy of which is attached to this Ordinance as Exhibit A, is hereby adopted and approved. As set forth in the said budget, the budget expenditures are hereby appropriated and that expenditures during the fiscal year shall be made in accordance with the budget approved by this Ordinance unless otherwise authorized by a duly enacted ordinance of the City.

SECTION 2. The budget as adopted hereby shall be deemed the official budget for the City of Nacogdoches, Texas for the said fiscal year and a copy of the same attached hereto and marked as "Exhibit A" shall be filed and kept on file with the City Secretary, shall be posted on the City's internet website, and shall be open to inspection by any interested persons. In addition, the record vote of each member of the City Council by name voting on the adoption of the budget shall be posted on the City's internet website until the first anniversary of the date the budget is adopted.

SECTION 3. The cover page for the budget attached to this Ordinance, that includes the property tax rates for the current fiscal year, including (a) the property tax rate, (b), the no-new-revenue tax rate, (c) the no-new-revenue maintenance and operations tax rate, (d) the voter approval tax rate, and (e) the debt rate, shall be and is hereby filed with the City Secretary and shall be posted on the City's internet website.

SECTION 4. That all ordinances of the City in conflict with the provisions of this Ordinance be, and the same are hereby repealed and all other ordinances of the City not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 5. The sections, paragraphs, sentences, phrases, and words of this Ordinance are severable, and if any section, paragraph, sentence, phrase, or word in this Ordinance or application thereof to any person or circumstance is held invalid, void, unlawful or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance, and the City Council hereby declares that it would have passed such remaining portions of this Ordinance despite such invalidity, voidness, unlawfulness or unconstitutionality, which remaining portions shall remain in full force and effect.

SECTION 6. Any requirement that this Ordinance be read at more than one reading be hereby suspended and that this Ordinance shall become effective immediately upon its passage, approval, and publication.

PASSED & APPROVED this, the 13th day of September 2022, by a vote of ____ (ayes) to ____ (nays) to ____ (abstentions) of the City Council of Nacogdoches, Texas.

Jimmy Mize, Mayor

ATTEST:

By:_____
Jan Vinson, City Secretary

APPROVED AS TO FORM:

By:_____
Steven Kirkland, City Attorney

APPROVED AS TO CONTENT:

By:_____
Pam Curbow, Director of Finance

2022 – 2023 Proposed Budget

September 13, 2022



2022-2023 Proposed Budget

- Vote on adoption of Proposed Budget
 - Must be a record vote



City Council Meeting

Date: September 13, 2022

Agenda Item: 4.B.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Public Hearing: Hold public hearing and receive citizen input on FY 2022-2023 Proposed Tax Rate. (Director of Finance)

SUMMARY/BACKGROUND: The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been calculated for the current fiscal year, include:

Calculated Rates

Property Tax Rate for the Preceding Fiscal Year - \$0.6160

Proposed Property Tax Rate – \$0.58480

No-New-Revenue Tax Rate – \$0.55479

Voter Approval Tax Rate - \$0.61572

Proposed Rates

Maintenance & Operations Tax Rate - \$0.50772

Debt Rate (Interest & Sinking Fund) - \$0.07708

Total Proposed Property Tax Rate - \$0.58480

- Generates additional \$821,867 in new revenue

FINANCIAL:

No financial impact associated with this item

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

Not Applicable

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

ATTACHMENTS: 1. PowerPoint Presentation

2022 – 2023 Proposed Tax Rate Public Hearing

September 13, 2021

2022-2023 Property Taxes

- Assessed Value - \$2,111,422,533
 - Includes \$46,229,020 in new property added to the tax roll
- Prior Year Tax Rate - \$0.6160/\$100
- No-New-Revenue Tax Rate - \$0.55479/\$100
- Voter-Approval Tax Rate - \$0.61572/\$100

2022-2023 Property Taxes

- Proposed Tax Rate - \$0.58480/\$100
 - O&M - \$10,720,114
 - Debt - \$ 1,627,484
- Generates \$821,867 in new revenue
 - From New Value - \$270,347



City Council Meeting

Date: September 13, 2022

Agenda Item: 4.C.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider an ordinance ratifying the property tax revenue increase in the 2022-2023 budget as a result of the City receiving more revenues from property taxes in the 2022-2023 budget than in the previous fiscal year; and providing an effective date. (Director of Finance)

SUMMARY/BACKGROUND: Texas Local Government Code section 102.005, subsection (b) and section 102.007, subsection (c) (passed by the 80th Texas Legislature as H.B. 3195, relating in part to “truth-in-taxation disclosure”), requires the City Council to ratify by a separate vote and providing the necessary disclosure language in the ratification, when there is an increase to the property tax revenues in the proposed budget as compared to the previous year. The City's 2022-2023 budget has an increase in property tax revenues as compared to the previous fiscal year.

Based on the Tax Rate of \$0.58480:

“THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$821,867 OR 7.13%, AND OF THAT AMOUNT, \$270,347 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.”

FINANCIAL:

No financial impact associated with this item

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

Not Applicable

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

ATTACHMENTS: 1. Ordinance

CITY OF NACOGDOCHES, TEXAS

ORDINANCE NO. 1930-09-22

AN ORDINANCE OF THE CITY OF NACOGDOCHES, TEXAS, RATIFYING THE PROPERTY TAX REVENUE INCREASE IN THE 2022-2023 BUDGET AS A RESULT OF THE CITY RECEIVING MORE REVENUES FROM PROPERTY TAXES IN THE 2022-2023 BUDGET THAN IN THE PREVIOUS FISCAL YEAR; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Texas Local Government Code section 102.005, subsection (b) and section 102.007, subsection (c) (passed by the 80th Texas Legislature as H.B. 3195, relating in part to “truth-in-taxation disclosure”), requires the City Council to ratify by a separate vote and providing the necessary disclosure language in the ratification, when there is an increase to the property tax revenues in the proposed budget as compared to the previous year; and,

WHEREAS, the City’s 2022-2023 Budget has an increase in property tax revenues as compared to the previous fiscal year; and,

WHEREAS, as a result of the approval of the 2022-2023 Budget, the City Council finds that it must ratify the increased revenue from property taxes.

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

Section 1. The increased revenue from property taxes

in the 2022-2023 City Budget is hereby ratified, with the following declaration:

Based on the Tax Rate of \$0.58480:

“THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$821,867 OR 7.13%, AND OF THAT AMOUNT, \$270,347 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.”

Section 2. This Ordinance shall become effective immediately upon its passage.

PASSED & APPROVED this, the 13th day of September 2022, by a vote of
____(ayes) to ____ (nays) to ____ (abstentions) of the City Council of Nacogdoches, Texas.

Jimmy Mize, Mayor

ATTEST:

By:_____
Jan Vinson, City Secretary

APPROVED AS TO FORM:

By:_____
Steven Kirkland, City Attorney

APPROVED AS TO CONTENT:

By:_____
Pam Curbow, Director of Finance



City Council Meeting

Date: September 13, 2022

Agenda Item: 4.D.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider ordinance ratifying and setting tax rate on all taxable property for tax year 2022 at a rate of \$0.58480 per one hundred dollars (\$100.00) valuation on all taxable property within the corporate limits of the City of Nacogdoches as of January 1, 2022, the said tax rate having a maintenance and operations component and a debt service component; and providing an effective date. (Director of Finance)

SUMMARY/BACKGROUND: Proposed tax rate of \$0.58480 includes an M&O component of \$0.50772 and a debt service component of \$0.07708. This proposed tax rate is higher than the no-new-revenue tax rate of \$0.55479 but less than the voter approval tax rate of \$0.61572. Approximately \$821,867 in additional property tax revenue will be raised than the 2021-2022 fiscal year 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: Pamela Curbow, Director of Finance
curbowp@nactx.us
936-559-2526

ATTACHMENTS: 1. Ordinance

CITY OF NACOGDOCHES, TEXAS

ORDINANCE NO. 1931-09-22

AN ORDINANCE RATIFYING AND SETTING TAX RATE ON ALL TAXABLE PROPERTY FOR YEAR 2022 AT A RATE OF \$0.58480 PER ONE HUNDRED DOLLARS (\$100.00) VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF NACOGDOCHES AS OF JANUARY 1, 2022, THE SAID TAX RATE HAVING A MAINTENANCE AND OPERATIONS COMPONENT AND A DEBT SERVICE COMPONENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Texas Tax Code Sections 26.04 through 26.06, the Tax Assessor-Collector for the City of Nacogdoches, Texas (the “City”) has calculated the tax rate for the fiscal year 2022-2023 which cannot be exceeded without requisite publications and public hearings; and

WHEREAS, the tax rate for the fiscal year 2022-2023 as initially contemplated (proposed) by the City Council did, and as adopted herein, does not exceed the said rate calculated by the Tax Assessor-Collector; and

WHEREAS, the City of Nacogdoches made required publications and held a public hearing as required by State Law; and

WHEREAS, Section 26.05(a), Tex. Tax Code, provides that the tax rate consists of two components (one of which will impose the amount of taxes needed to pay debt service, and the other of which will impose the amount of taxes needed to fund maintenance and operation expenses for the next year), and each of such components must be approved separately, the tax rate set forth herein consists of those two components and are approved separately; and

WHEREAS, THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; and

WHEREAS, THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.3 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$20.45; and

WHEREAS, upon full review and consideration of the matter, the City Council is of the opinion that the tax rate for the fiscal year 2022-2023 set, ratified and adopted herein below is proper.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Nacogdoches, Texas that the tax rate for 2022 for the City of Nacogdoches be set at \$0.58480 per \$100.00 valuation, with the following distribution:

Operation and Maintenance	\$	0.50772
I & S Debt Service	\$	<u>0.07708</u>
	\$	0.58480

BE IT FURTHER ORDAINED that any requirement that this Ordinance be read at more than one reading be hereby suspended and that this Ordinance shall become effective immediately upon its passage, approval, and publication, with the tax rate to become effective October 1, 2022.

PASSED & APPROVED this, the 13th day of September 2022, by a vote of ____ (ayes) to ____ (nays) to ____ (abstentions) of the City Council of Nacogdoches, Texas.

Jimmy Mize, Mayor
City of Nacogdoches

ATTEST:

By: _____
Jan Vinson, City Secretary

APPROVED AS TO FORM:

By: _____
Steven Kirkland, City Attorney

APPROVED AS TO CONTENT:

By: _____
Pam Curbow, Director of Finance



City Council Meeting

Date: September 13, 2022

Agenda Item: 5.A.

PRESENTER: Mario Canizares, City Manager

ITEM/SUBJECT: Personnel Matters – Pursuant to Texas Government Code Section 551.074, deliberations regarding the duties of a public officer or employee. The subject of this Executive Session is to discuss and give feedback to the City Manager regarding his annual evaluation.

SUMMARY/BACKGROUND:

FINANCIAL:

No financial impact associated with this item

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

Not Applicable

CITY CONTACT: Mario Canizares, City Manager
canizaresm@nactx.us
936-559-2501

ATTACHMENTS: