Nacogdoches
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May 2, 2023

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 May 2, 2023. 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. RECOGNITIONS:

   A. Motorcycle Safety Awareness Month proclamation. (Mayor)

4. 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.

5. ITEMS TO BE REMOVED FROM CONSENT AGENDA.

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

   A. Consider approval of minutes for April 18, 2023 regular meeting. (City Secretary)

   B. Receive a report regarding Monthly Financial Report for March 31,2023. (Director of Finance)

C. Receive a report regarding Investment Report for Quarter ended March 31, 2023. (Director of Finance)

D. Consider approval of an ordinance for mid-year budget amendments. (Director of Finance)

7. 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. Receive a report from the Capital Needs Advisory Committee. (Judy McDonald, Chair)

8. EXECUTIVE SESSION: Executive Sessions are for City Council to receive information and deliberate on matters specified in Subchapter D of the Texas Open Meetings Act. Council may reconvene in open session to vote on the matter.

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

      1. Discuss or deliberate regarding commercial or financial information the governmental body has received from business prospects that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; and
      2. Deliberate the offer of financial or other incentives to business prospects described by Subdivision 1 above.

   B. Deliberation Regarding Real Property - Pursuant to Texas Government Code 551.072, Council will receive and discuss updated information on the value of real property and bids for properties struck off at tax foreclosure sales.

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

10. ADJOURN.

Jan Vinson

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 April 26, 2023 at 4 p.m. and remained posted until meeting convened.

____

Jan Vinson, City Secretary

PRESENTER: Jimmy Mize, Mayor

ITEM/SUBJECT: Motorcycle Safety Awareness Month proclamation. (Mayor)

SUMMARY/BACKGROUND: Each year, the month of May is dedicated to motorcycle awareness campaigns. The City of Nacogdoches will officially recognize May 2023 as Motorcycle Safety Awareness month in Nacogdoches, Texas and encourage all citizens to learn more about motorcycle safety.

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: Keith Kiplinger, City Manager
kiplingerk@nactx.us
936-559-2501

ATTACHMENTS:

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City Council Meeting

Date: May 2, 2023

Agenda Item: 6.A.

PRESENTER: Jan Vinson, City Secretary

ITEM/SUBJECT: Consider approval of minutes for April 18, 2023 regular meeting. (City Secretary)

SUMMARY/BACKGROUND:

FINANCIAL:
No financial impact associated with this item

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES
Not Applicable

CITY CONTACT: Jan Vinson, City Secretary
vinsonj@nactx.us
936-559-2504

ATTACHMENTS: 1. Minutes

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Regular Session
Nacogdoches City Council
April 18, 2023 – 5:30 p.m.
City Council Room – City Hall
202 East Pilar Street

DRAFT

Minutes unofficial until approved by City Council

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

1. Called to order at 5:30 p.m.

2. Pledge of Allegiance.

3. No one spoke during Open Forum

4. Council Member Chad Huckaby pulled Item 5.B. for further discussion.

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

   A. Minutes for April 4, 2023 regular meeting.

   B. Consider approval to purchase a John Deere 320 Backhoe from Doggett Equipment.

Council Member Kathleen Belanger moved approval of Item 5.A.; motion duly seconded by Council Member Chad Huckaby and carried by unanimous vote.

5.B. Jason Smith, Utility Construction Manager, discussed the backhoe being replaced, the equipment replacement process, cost of the new equipment and maintenance costs.

Council Member Chad Huckaby moved approval of Item 5.B.; motion duly seconded by Council Member Amelia Fischer and carried by unanimous vote.

6. **REGULAR AGENDA:**

   A. Receive a report, hold a discussion and give staff direction regarding AMI Meter Replacement Program.

Mayor Jimmy Mize stated item 6.A will be postponed to the May 2, 2023 agenda because the Finance Director is still gathering information.

   B. **Public Hearing**: Consider an ordinance amending Chapter 118 “Zoning,” Article I. “In General,” Section 118-1 “Definitions,” and Article III. “District Regulations,” Section 118-273 “Land Use Schedule” and Article VI. “Development Standards,” Section 118-466 “Off-Street Parking Requirements” of the Code of Ordinances to allow for the development of 'Distillation of Liquors, Spirits, etc. - Craft'.

Alaina Helton, City Planner, said this ordinance amendment is staff initiated in response to inquiries about locating craft distillery type business in Nacogdoches. The current ordinances allow for large scale manufacturing in Industrial Districts but do not specifically address smaller craft distilleries. Ms. Helton stated the proposed amendment will allow smaller craft distilleries in commercial areas with the protection of a specific use permit. Other discussions included parking, land use and what other cities are doing.

No one spoke during public comment.

City Council discussed which districts would be best for this type business, where a craft distillery can currently locate by right, noxious odors and loud noises.

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

C. Consider approval of an Indefinite Deliverables Indefinite Quantities contract by and between the City of Nacogdoches and Duplichain Contractors, LLC for Utility Installation and Repair Services in a not-to-exceed amount of $200,000.

Case Opperman, Assistant Director of Public Works, stated that due to staffing challenges the City has soliciting help from a utility contractor to assist with utility installations and repairs. Duplichain Contractors, LLC was the only company to reply to the request for proposals. Mr. Opperman stated that the City will provide materials as often as possible and Duplichain Contractors, LLC will provide equipment and manpower.

City Council discussed budget for line repairs, getting more responses to requests for proposals, bid scoring, contract document and average cost of repairs.

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

D. Consider approval of a contract between White Electric and the City of Nacogdoches for Festival Park Utility Upgrades in the amount of $106,350.00.

Brian Bray, Community Services Director, explained that the total project is budgeted at $350,000 but this item is just for phase one of a two phased project. Phase one will be upgrading Festival Park utilities and phase two will be upgrading the electrical services that run along Main Street.

Mr. Bray stated that additional power will not be added to Festival Park but what is there will be disbursed to more locations along Pilar Street and Fredonia Street. Water spickets will also be spaced out to add more spicket locations in the park.

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

City Council convened into Executive Session at 6:09 p.m.

7. **EXECUTIVE SESSION:**

A. Deliberation regarding Economic Development negotiations under Government Code Section 551.087 as follows:
    1. Discuss or deliberate regarding commercial or financial information the City has received from business projects the City body seeks to have locate in the City of Nacogdoches and with which the City is conducting economic development negotiations; and
    2. Deliberate offer of financial or other incentive to business prospects described by Subdivision 1 above.

B. Deliberation regarding Real Property – Pursuant to Texas Government Code 551.072, Council will receive and discuss information on the value of real property and bids for properties struck off at tax foreclosure sales.

C. Personnel Matters – Pursuant to Texas Government Code Section 551.074, deliberations regarding the appointment or employment of a public officer or employee. The subject of this executive session is to discuss the annual evaluation and extension of the City Attorney's contract.

City Council reconvened in regular session at 7:42 p.m.

8. Mayor Jimmy Mize moved to extend City Attorney Steve Kirkland's contract to June 1, 2025; motion duly seconded by Council Member Amelia Fischer. Council Member Kathleen Belanger stated that she understood that City Council was expected to vote on the contract, she assumed City Council would have a discussion regarding the process of evaluating the City Attorney. She said she recalled having two or three Executive Sessions for the City Manager evaluation process and believes this process is being rushed. Motion passed by the following vote:
   Ayes – Mayor Mize, Council Members Fischer, Boldon and Huckaby
   Nays – Council Member Belanger

9. Adjourned 7:44 p.m.

____

Mayor Jimmy Mize
City Council
City of Nacogdoches

ATTEST:

____

Jan Vinson, City Secretary

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City Council Meeting

Date: May 2, 2023

Agenda Item: 6.B.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Receive a report regarding Monthly Financial Report for March 31,2023. (Director of Finance)

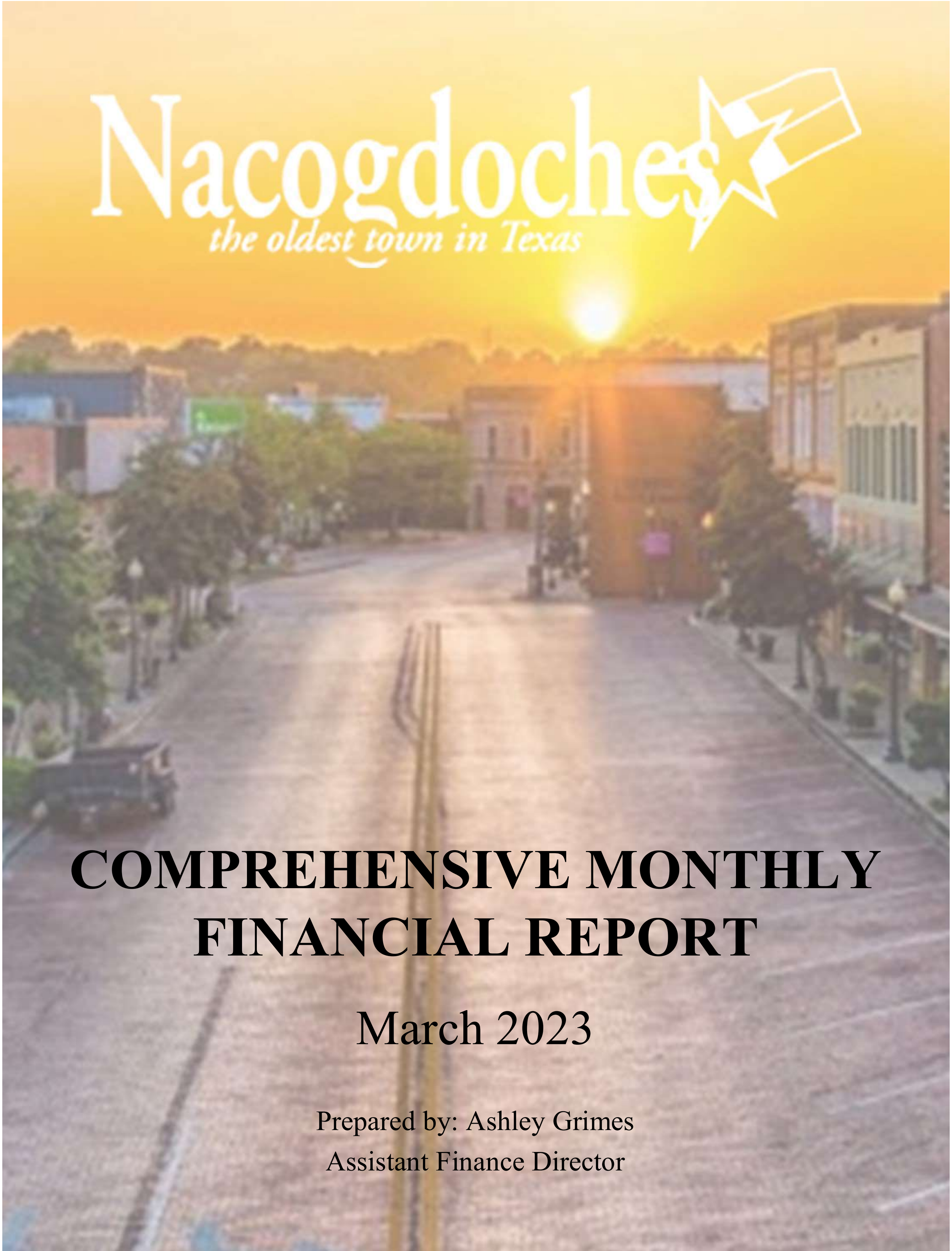
SUMMARY/BACKGROUND: Receive a report regarding the City's March 31, 2023 financial statements

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. Financial Report



COMPREHENSIVE MONTHLY FINANCIAL REPORT

March 2023

Prepared by: Ashley Grimes
Assistant Finance Director

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*** This report is designed for informational use only. The information is unaudited and is subject to change. For a complete audited report, please refer to the City of Nacogdoches Comprehensive Annual Financial Report, which is available on the City's website (www.nactx.us).**

General Fund Balance Sheet

March 2023

Assets

Cash & Cash Equivalents		
Cash		371,386.85
Money Market Account		2,074,759.71
Petty Cash- Municipal Court		600.00
Petty Cash- Police		60.00
Petty Cash- Library		30.00
Petty Cash- Animal Shelter		150.00
Petty Cash- Airport		200.00
Petty Cash- Recreation		542.00
Petty Cash- Inspection		150.00
Restricted Cash - Evidence		3,504.42
Restricted Cash - Dog Park		51,240.62
Restricted Cash - Opioid Settlement		64,665.24
Restricted Cash - Court		123,237.79
Restricted Cash - Building Security		136,896.19
Restricted Cash - Technology Fund		19,599.87
Restricted Cash - Cable PEG		13,169.40
Restricted Cash - Main Street Events		45,806.79
Restricted Cash - Cares Funding		-
Certificates of Deposit		6,120,584.66
Investments - Pools		9,434,207.18
Investments - US Treasuries		4,053,240.33
Investments - Unamortized Premium		-
Investments - Unamortized Discount		-
Total Cash & Cash Equivalents	$	22,514,031.05
Accounts Receivable		
Taxes Receivable		455,409.52
Allowance for Uncollectible Taxes		(159,393.00)
Penalty and Interest Receivable		-
Allowance for Uncollectible Penalty and Interest		-
Municipal Billings A/R		35,182.40
Allowance for Uncollectible A/R		(4,210.00)
Accrued Interest Receivable - Investments		0.18
Court Fines Receivable		2,817,174.00
Allowance for Court Fines		(2,535,456.00)
Sundry Accounts Receivable		3,235.00
Loan to Airport Operations		-
Advance to Special Grant		108,620.00
Due from Other Funds		-
Total Accounts Receivable	$	720,562.10
Due Froms		
Due From U.S. Treasury		2,195.55
Due From County		-
Due From State		760,803.93
Due From Other		-
Total Due Froms	$	762,999.48
Total Assets	$	23,997,592.63

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Liabilities

Accounts Payable	-
Accrued Wages	(656,882.53)
Victims Of Crime Fund	-
LEOSE Court Cost	-
Judges & Personnel Training Fund	-
State General Revenue	(16.53)
LEOCE Court Cost	-
Consolidated Court Cost	-
Fugitive Apprehension	-
Juvenile Crime & Delinquency	-
Time Payment	(7,388.51)
Collection Agency Fees	-
Traffic Fund Costs	(16,856.53)
Consolidated Fee	(46,626.42)
State Jury Fee	(329.63)
Judicial Fee County	(494.44)
New Collection Agency Fee	(5,506.14)
Indigent Defense Fund	(164.80)
Failure to Appear / Pay Fee	(783.13)
OMNI Fee	(2,524.57)
Civil Justice Fee State	(2.70)
Child Seat Belt	-
Evidence/Abandoned Money	(3,504.42)
Court Cash Bonds	(36,958.88)
Deferred Revenue	(296,016.52)
Truancy Prevention Fund	(150.81)
Liberty Hall Rental Deposits	(2,300.00)
Correctional Mgmt Inst.	-
Due to Airport FBO	-
Deferred Revenue - P&I	-
Deferred Revenue - Non Taxes	(350,376.67)
Due to Other Funds	-
Total Liabilities	$ (1,426,883.23)

Fund Balance

Unassigned Fund Balance	(16,339,470.15)
Restricted Fund Balance - Dog Park	(49,270.16)
Restricted Fund Balance - Evidence	(3,504.42)
Restricted Fund Balance - Main Street	(65,267.18)
Restricted Fund Balance - Court	(260,823.56)
Restricted Fund Balance - Cable PEG	(696,966.69)
Total Fund Balance	$ (22,570,709.40)
Total Liabilities & Fund Balance	$ (23,997,592.63)

General Fund Income Statement

March 2023

	Adopted Budget	Amended Budget	Actual YTD	Budget Less YTD	% Used
Revenues					
Taxes					
Property	10,730,114.00	10,730,114.00	10,552,771.26	177,342.74	98%
Sales	7,665,000.00	7,665,000.00	4,414,237.12	3,250,762.88	58%
Franchise	2,385,000.00	2,385,000.00	426,227.81	1,958,772.19	18%
Total Taxes	$ 20,780,114.00	$ 20,780,114.00	$ 15,393,236.19	$ 5,386,877.81	74%
Licenses & Permits	195,000.00	195,000.00	119,276.24	75,723.76	61%
Fines	414,250.00	414,250.00	235,307.59	178,942.41	57%
Charges for Services	339,860.00	339,860.00	214,754.52	125,105.48	63%
Investment Earnings	171,400.00	171,400.00	236,687.39	(65,287.39)	138%
Gain Disposal of Asset	-	-	-	-	
Miscellaneous Revenues	1,072,020.00	1,122,020.00	530,471.81	591,548.19	47%
Bond Proceeds	21,100,000.00	-	-	-	
Intergovernmental Receipts	67,500.00	67,500.00	1,399,547.08	(1,332,047.08)	2073%
Total Revenues	$ 44,140,144.00	$ 23,090,144.00	$ 18,129,280.82	$ 4,960,863.18	79%
Expenditures					
General Government					
City Council	26,500.00	26,500.00	19,076.71	7,423.29	72%
City Manager	300,471.00	300,471.00	161,090.47	139,380.53	54%
Municipal Court	312,321.00	312,321.00	145,357.86	166,963.14	47%
City Secretary	190,000.00	190,000.00	104,668.98	85,331.02	55%
Finance	670,875.00	685,375.00	344,973.43	340,401.57	50%
Information Technology	517,523.00	547,523.00	296,683.54	250,839.46	54%
Human Resources	437,665.00	437,665.00	206,045.21	231,619.79	47%
Legal	276,260.00	276,260.00	135,982.74	140,277.26	49%
Planning & Zoning	265,240.00	265,240.00	134,375.41	130,864.59	51%
Building Maintenance	376,293.00	376,293.00	209,729.66	166,563.34	56%
Communications	-	-	5,746.68	(5,746.68)	0%
Vehicle Maintenance	333,906.00	333,906.00	157,821.50	176,084.50	47%
Economic Development	265,759.00	265,759.00	128,384.22	137,374.78	48%
Conventions & Tourism	329,518.00	329,518.00	144,342.42	185,175.58	44%
Non-Departmental	1,623,516.00	1,623,516.00	814,644.70	808,871.30	50%
Total General Government	$ 5,925,847.00	$ 5,970,347.00	$ 3,008,923.53	$ 2,961,423.47	50%
Public Safety					
Police	9,250,315.00	9,250,315.00	4,471,663.12	4,778,651.88	48%
Code Enforcement	264,212.00	264,212.00	111,249.93	152,962.07	42%
Fire	6,871,138.00	6,871,138.00	3,329,273.93	3,541,864.07	48%
Inspection Services	232,960.00	232,960.00	101,702.00	131,258.00	44%
Animal Control	602,009.00	602,009.00	294,879.20	307,129.80	49%
Total Public Safety	$ 17,220,634.00	$ 17,220,634.00	$ 8,308,768.18	$ 8,911,865.82	48%
Cultural & Recreational					
Historic Sites & Main Street	389,895.00	393,395.00	184,996.71	208,398.29	47%
Library	620,276.00	632,276.00	305,697.76	326,578.24	48%
Recreation	695,799.00	695,799.00	346,908.42	348,890.58	50%
Parks & Cemetery	1,593,417.00	1,593,417.00	740,719.13	852,697.87	46%
Total Cultural & Recreational	$ 3,299,387.00	$ 3,314,887.00	$ 1,578,322.02	$ 1,736,564.98	48%

General Fund Income Statement **March 2023**

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	Adopted Budget	Amended Budget	Actual YTD	Budget Less YTD	% Used
Highways & Streets					
Public Works Admin	129,044.00	129,044.00	65,198.88	63,845.12	51%
Streets	1,308,938.00	1,658,938.00	469,340.58	1,189,597.42	28%
Engineering	605,363.00	605,363.00	288,149.56	317,213.44	48%
Total Highways & Streets	$ 2,043,345.00	$ 2,393,345.00	$ 822,689.02	$ 1,570,655.98	34%
Total Expenditures	$ 28,489,213.00	$ 28,899,213.00	$ 13,718,702.75	$ 15,180,510.25	47%
Excess of Revenues Over Expenditures	$ 15,650,931.00	$ (5,809,069.00)	$ 4,410,578.07	$ (10,219,647.07)	
Other Financing Sources (Uses)					
Inter-Fund Transfers In			$ 2.00		
Transfer Water/Wastewater Franchise Fee	1,560,000.00	1,560,000.00	780,000.00	780,000.00	50%
Transfer Sanitation Franchise Fee	476,160.00	476,160.00	238,080.00	238,080.00	50%
Transfer Utility Fund Overhead Cost	1,946,807.00	1,946,807.00	973,404.00	973,403.00	50%
Transfer Sanitation Overhead Cost	1,783,352.00	1,783,352.00	891,678.00	891,674.00	50%
Transfer Economic Dev Overhead Cost	-	584,876.00	-	584,876.00	0%
Transfer Equipment Replacement Fd	-	-	-	-	0%
Total Inter-Fund Transfers In	$ 5,766,319.00	$ 6,351,195.00	$ 2,883,162.00	$ 3,468,033.00	45%
Inter-Fund Transfers Out					
Transfers	55,000.00	55,000.00	5,000.00	50,000.00	9%
Transfers - Economic Development	125,000.00	125,000.00	125,000.00	-	100%
Transfers - Special Grant	-	136,586.00	-	136,586.00	0%
Transfers - Airport Operation	50,000.00	50,000.00	-	50,000.00	0%
Transfers - Equipment Replacement	-	-	159,211.88	(159,211.88)	0%
Total Inter-Fund Transfers Out	$ 230,000.00	$ 366,586.00	$ 289,211.88	$ 77,374.12	79%
Purchase of Capital Assets	$ 24,525,972.00	$ 7,171,816.00	$ 1,849,120.95	$ 5,322,695.05	26%
Total Other Financing Sources & Uses	$ (18,989,653.00)	$ (1,187,207.00)	$ 744,829.17	$ (1,932,036.17)	-63%
Net Change in Fund Balance			$ 5,155,407.24		
Beginning Fund Balance			($17,415,302.16)		
Ending Fund Balance			$(22,570,709.40)		

Special Revenue Funds Balance Sheet **March 2023** Nacogdoches the oldest town in Texas

	Economic Development Fund	Airport Construction Fund	Forfeiture Fund	Historical Fund	Hotel / Tax Fund	Public Safety Training Fund	Mayor's Committee on Disability	Special Grant Fund	Total
Assets									
Unrestricted Cash									
Cash	27.15	366.40	33,095.95	433.43	37,791.62	19,888.68	7,069.93	179,098.67	277,771.83
Investments - Pools	1,325,375.83	70,955.18	478,204.64	101,479.92	395,306.29	-	-	-	2,371,321.86
Total Unrestricted Cash	$ 1,325,402.98	$ 71,321.58	$ 511,300.59	$ 101,913.35	$ 433,097.91	$ 19,888.68	$ 7,069.93	$ 179,098.67	$ 2,649,093.69
Restricted Cash									
Cash	-	-	-	-	954.98	-	-	16,987.93	17,942.91
Investments - Pools	-	200,000.00	-	-	153,555.39	-	-	4,947,910.58	5,301,465.97
Total Restricted Cash	$ -	$ 200,000.00	$ -	$ -	$ 154,510.37	$ -	$ -	$ 4,964,898.51	$ 5,319,408.88
Loans Receivable									
Municipal Billings A/R	(3,104.27)	-	-	-	-	-	-	-	(3,104.27)
Loans to Berry Company	91,641.28	-	-	-	-	-	-	-	91,641.28
Loans to Southwest Scooters	135,458.01	-	-	-	-	-	-	-	135,458.01
Loan T-Rex-S, LLC	-	-	-	-	-	-	-	-	-
TCF-BMS Loan	-	-	-	-	-	-	-	-	-
Allowance for Uncollectible Loans	(135,458.01)	-	-	-	-	-	-	-	(135,458.01)
Total Loans Receivable	$ 88,537.01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 88,537.01
Due Froms									
Due From Other	-	-	-	-	-	-	-	3,839.80	3,839.80
Due From US Treasury	-	-	-	-	-	-	-	841.98	841.98
Due From State	-	-	-	-	-	-	-	-	-
Total Due Froms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,681.78	$ 4,681.78
Total Assets	$ 1,413,939.99	$ 271,321.58	$ 511,300.59	$ 101,913.35	$ 587,608.28	$ 19,888.68	$ 7,069.93	$ 5,148,678.96	$ 8,061,721.36
Liabilities									
Accounts Payable	-	-	-	-	-	-	-	-	-
Accrued Wages	-	-	-	-	-	-	-	-	-
Aquatic Center Escrow Payable	-	-	-	-	-	-	-	-	-
Seizure Money	-	-	-	-	-	-	-	-	-
Unearned Revenues - ARPA	-	-	-	-	-	-	-	(4,349,188.18)	(4,349,188.18)
Advance from General/Utility Fund	-	-	-	-	-	-	-	(108,620.00)	(108,620.00)
Total Liabilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (4,457,808.18)	$ (4,457,808.18)
Fund Balance									
Fund Balance	(1,413,939.99)	(271,321.58)	(511,300.59)	(101,913.35)	(587,608.28)	(19,888.68)	(7,069.93)	(690,870.78)	(3,603,913.18)
Total Fund Balance	$ (1,413,939.99)	$(271,321.58)	$(511,300.59)	$ (101,913.35)	$ (587,608.28)	$ (19,888.68)	$ (7,069.93)	$ (690,870.78)	$ (3,603,913.18)
Total Liabilities & Fund Balance	$ (1,413,939.99)	$(271,321.58)	$(511,300.59)	$ (101,913.35)	$ (587,608.28)	$ (19,888.68)	$ (7,069.93)	$ (5,148,678.96)	$ (8,061,721.36)

Special Revenue Funds Income Statement **March 2023**

	Economic Development Fund	Airport Construction Fund	Forfeiture Fund	Historical Fund	Hotel / Tax Fund	Public Safety Training Fund	Mayor's Committee on Disability	Special Grant Fund	Total
Revenues									
Hotel / Motel Occupancy Taxes	-	-	-	-	410,301.99	-	-	-	410,301.99
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Receipts	225,000.00	-	-	25,000.00	-	-	-	-	250,000.00
Charges for Services	-	-	-	-	-	-	-	-	-
Fines	-	-	175,340.61	-	-	-	-	-	175,340.61
Investment Earnings	24,808.97	4,946.67	11,317.90	1,916.73	14,280.29	17.85	7.40	99,101.76	156,397.57
Rents & Royalties	-	-	-	-	-	-	-	-	-
Miscellaneous Grants Revenues	-	-	-	-	-	-	-	2,705.00	2,705.00
Payment on Loans	15,521.35	-	-	-	-	-	-	-	15,521.35
Contributions & Donations	-	-	-	-	250.00	3,263.12	-	196,135.66	199,648.78
Total Revenues	$ 265,330.32	$ 4,946.67	$ 186,658.51	$ 26,916.73	$ 424,832.28	$ 3,280.97	$ 7.40	$ 297,942.42	$ 1,209,915.30
Expenditures									
Revolving Loan Program	-	-	-	-	-	-	-	-	-
Home Program	-	-	-	-	-	-	-	-	-
TCF Grant - BMS	-	-	-	-	-	-	-	-	-
TCF Grant - Pilgrims Pride	-	-	-	-	-	-	-	-	-
TCF Grant - Green Acres	-	-	-	-	-	-	-	-	-
Airport Construction	-	13,783.68	-	-	-	-	-	-	13,783.68
Forfeiture	-	-	201,490.38	-	-	-	-	-	201,490.38
Historical	-	-	-	8,591.00	-	-	-	-	8,591.00
Hotel / Motel Tax	-	-	-	-	891,684.94	-	-	-	891,684.94
Public Safety Training	-	-	-	-	-	-	-	-	-
Main Street	-	-	-	-	-	-	-	-	-
Mayor's Committee on Disability	-	-	-	-	-	-	2,063.21	-	2,063.21
Police	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Animal Control	-	-	-	-	-	-	-	22,159.69	22,159.69
Planning & Zoning	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	4,127.85	4,127.85
Historic Sites & Main Street	-	-	-	-	-	-	-	-	-
Parks & Cemeteries	-	-	-	-	-	-	-	137,386.93	137,386.93
Streets	-	-	-	-	-	-	-	-	-
Non-Departmental	-	-	-	-	-	-	-	44,960.00	44,960.00
Total Expenditures	$ -	$ 13,783.68	$ 201,490.38	$ 8,591.00	$ 891,684.94	$ -	$ 2,063.21	$ 208,634.47	$ 1,326,247.68
Excess of Revenues Over Expenditures	$ 265,330.32	$ (8,837.01)	$ (14,831.87)	$ 18,325.73	$ (466,852.66)	$ 3,280.97	$(2,055.81)	$ 89,307.95	$ (116,332.38)
Other Financing Sources (Uses)									
Inter-Fund Transfers In									
Transfer - General Fund	-	-	-	-	-	-	5,000.00	-	5,000.00
Transfer - Utility Fund	-	-	-	-	-	-	-	-	-
Transfer - Sanitation Fund	-	-	-	-	-	-	-	-	-
Transfer - Hotel/Motel Fund	-	-	-	-	-	-	-	-	-
Total Inter-Fund Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000.00	$ -	$ 5,000.00
Inter-Fund Transfers Out									
Transfers - Capital Proj	93,900.00	-	-	-	-	-	-	-	93,900.00
Transfers - General Fund	-	-	-	-	-	-	-	-	-
Transfers - Historical	-	-	-	-	25,000.00	-	-	-	25,000.00
Total Inter-Fund Transfers Out	$ 93,900.00	$ -	$ -	$ -	$ 25,000.00	$ -	$ -	$ -	$ 118,900.00
Total Other Financing Sources & Uses	$ (93,900.00)	$ -	$ -	$ -	$ (25,000.00)	$ -	$ 5,000.00	$ -	$ (113,900.00)
Net Change in Fund Balance	$ 171,430.32	$ (8,837.01)	$ (14,831.87)	$ 18,325.73	$ (491,852.66)	$ 3,280.97	$ 2,944.19	$ 89,307.95	$ (230,232.38)
Beginning Fund Balance	$ (1,242,509.67)	$ (280,158.59)	$ (526,132.46)	$ (83,587.62)	$ (1,079,460.94)	$ (16,607.71)	$(4,125.74)	$ (601,562.83)	$ (3,834,145.56)
Ending Fund Balance	$ (1,413,939.99)	$ (271,321.58)	$ (511,300.59)	$(101,913.35)	$ (587,608.28)	$ (19,888.68)	$(7,069.93)	$ (690,870.78)	$ (3,603,913.18)

Nacogdoches the oldest town in Texas

Assets

Restricted Cash		
2020 G.O. Refunding Sinking Fund		-
2021 Tax Notes		3,771.09
2022 Certificates of Obligation		-
Investments - Pools		497,510.30
Total Cash	$	501,281.39
Accounts Receivable		
Taxes Receivable		71,791.00
Penalty & Interest Receivable		-
Allowance for Uncollected Taxes		(25,128.00)
Allowance for Uncoll. Penalty & Interest Recv'b		-
Total Accounts Receivable	$	46,663.00
Total Assets	$	547,944.39

Liabilities

Deferred Revenue - P&I		(46,663.00)
Total Liabilities	$	(46,663.00)

Fund Balance

Fund Balance	$	(501,281.39)
Total Fund Balance	$	(501,281.39)
Total Liabilities & Fund Balance	$	(547,944.39)

Debt Service Fund Income Statement **March 2023**

	Adopted Budget	Amended Budget	Actual YTD	Budget Less YTD	% Used
Revenues					
Taxes					
Current Property Taxes					
2020 General Obligation Refunding Bonds	-	-	-	-	0%
2021 Tax Note	223,465.00	223,465.00	221,783.23	1,681.77	99%
2022 Certificates of Obligation	1,371,537.00	-	-	-	0%
Total Current Property Taxes	$ 1,595,002.00	$ 223,465.00	$ 221,783.23	$ 1,681.77	99%
Delinquent Property Taxes					
2020 General Obligation Refunding Bonds	-	-	-	-	0%
2021 Tax Note	4,603.00	4,603.00	1,162.13	3,440.87	25%
2022 Certificates of Obligation	27,879.00	-	-	-	0%
Total Delinquent Property Taxes	$ 32,482.00	$ 4,603.00	$ 1,162.13	$ 3,440.87	25%
Total Taxes	$ 1,627,484.00	$ 228,068.00	$ 222,945.36	$ 5,122.64	98%
Investment Earnings	10,000.00	10,000.00	7,051.63	2,948.37	71%
Total Investment Earnings	$ 10,000.00	$ 10,000.00	$ 7,051.63	$ 2,948.37	71%
Proceeds from Bond Sale	-	-	-	-	
Total Revenues	$ 1,637,484.00	$ 238,068.00	$ 229,996.99	$ 8,071.01	97%
Expenditures					
Debt Services					
Debt Service - Principal Payments					
2022 Certificates of Obligation	640,000.00	-	-	-	0%
2021 Tax Note	212,000.00	212,000.00	-	212,000.00	0%
2020 General Obligation Refunding Bonds	-	-	-	-	0%
Total Debt Service - Principal Payments	$ 852,000.00	$ 212,000.00	$ -	$ 212,000.00	0%
Debt Service - Interest Expense					
2022 Certificates of Obligation	745,533.00	-	-	-	0%
2021 Tax Note	14,063.00	14,063.00	6,872.25	7,190.75	49%
2020 General Obligation Refunding Bonds	-	-	-	-	0%
Total Debt Service - Interest Expense	$ 759,596.00	$ 14,063.00	$ 6,872.25	$ 7,190.75	49%
Total Expenditures	$ 1,611,596.00	$ 226,063.00	$ 6,872.25	$ 219,190.75	3%
Net Change in Fund Balance	$ 25,888.00	$ 12,005.00	$ 223,124.74	$ (211,119.74)	
Beginning Fund Balance			$ (278,156.65)		
Ending Fund Balance			$ (501,281.39)		

Assets		
Cash & Cash Equivalents		
Cash		(1,753.23)
Investments - Pools		1,302,952.41
Investments - US Treasuries		1,990,652.64
Accrued Interest Receivable - Investments		0.14
Total Cash & Cash Equivalents	$	3,291,851.96
Fixed Assets		
Computer Equipment		469,392.52
Special Equipment		36,326.82
Radios & Communication Equipment		46,240.03
Equipment & Machinery		557,763.10
Vehicles		4,749,537.67
Accumulative Depreciation		(4,538,751.08)
Total Fixed Assets	$	1,320,509.06
Total Assets	$	4,612,361.02
Liabilities		
Advance from General Fund		-
Total Liabilities	$	-
Fund Balance		
Fund Balance		(4,612,361.02)
Total Fund Balance	$	(4,612,361.02)
Total Liabilities & Fund Balance	$	(4,612,361.02)

Revenues		
Rental Receipts		275,918.00
Investment Earnings		46,174.28
Oil / Gas Lease Revenue		298.79
Gain on Disposal of Assets		-
Miscellaneous Revenue		-
Total Revenues	$	322,391.07
Expenditures		
Capital Outlay		
Office & Data Processing Equipment		49,000.00
Vehicles		310,386.40
Equipment & Machinery		126,318.81
Depreciation		-
Total Expenditures	$	485,705.21
Excess of Revenues Over Expenditures	$	(163,314.14)
Other Financing Sources (Uses)		
Inter-Fund Transfers In/Out		
Transfer from General Fund		159,211.88
Total Inter-Fund Transfers In/Out	$	159,211.88
Total Other Financing Sources & Uses	$	159,211.88
Net Change in Fund Balance	$	(4,102.26)
Beginning Fund Balance	$	(4,616,463.28)
Ending Fund Balance	$	(4,612,361.02)

March 2023

Nacogdoches
the oldest town in Texas

Assets		
Cash & Cash Equivalents		
Cash		499,397.73
Investments - Pools		1,605,174.79
Sundry Accounts Receivable		121,271.88
Total Cash	$	2,225,844.40
Total Assets	$	2,225,844.40
Liabilities		
Accounts Payable		-
Miscellaneous Payable		-
Insurance Claims Payable		203,635.00
Due to Other Funds		-
IBNR Claims Payable		-
Total Liabilities	$	(203,635.00)
Fund Balance		
Fund Balance	$	(2,022,209.40)
Total Fund Balance	$	(2,022,209.40)
Total Liabilities & Fund Balance	$	(2,225,844.40)

Revenues		
Employers Insurance Contributions - Dental		60,040.00
Employee Insurance Contributions - Dental		28,937.18
Employers Insurance Contributions - Health		1,422,980.00
Employee Insurance Contributions - Health		223,927.87
Retiree Insurance Contributions		69,141.32
Interest Income		29,101.86
Miscellaneous Revenue		-
Total Revenues	$	1,834,128.23
Expenditures		
Health & Dental Insurance Claims		918,188.44
Health & Dental Insurance Administrative Fee		275,945.49
Special Services		8,591.00
Total Expenditures	$	1,202,724.93
Excess of Revenues Over Expenditures	$	631,403.30
Other Financing Sources (Uses)		
Inter-Fund Transfers Out		
Transfer to General Fund		-
Total Inter-Fund Transfers Out	$	-
Total Other Financing Sources & Uses	$	-
Net Change in Fund Balance	$	631,403.30
Beginning Fund Balance	$	(1,390,806.10)
Ending Fund Balance	$	(2,022,209.40)

Assets	
Cash & Cash Equivalents	
Cash	-
Restricted Cash	43.33
Investments - Pools	1,128,844.26
Total Cash	$ 1,128,887.59
Fixed Assets	-
Computer Equipment	-
Special Equipment	-
Radios & Communication Equipment	-
Equipment & Machinery	-
Vehicles	-
Accumulative Depreciation	-
Total Fixed Assets	$ -
Total Assets	$ 1,128,887.59
Liabilities	
Advance from General Fund	-
Total Liabilities	$ -
Fund Balance	
Fund Balance	(1,128,523.78)
Total Fund Balance	$ (1,128,523.78)
Total Liabilities & Fund Balance	$ (1,128,523.78)

Revenues		
Investment Earnings		21,132.58
Intergovernmental Receipts		93,900.00
Street Maintenance Fees		-
Total Revenues	$	115,032.58
Expenditures		
Capital Outlay		
Street Capital Expense		-
Vehicles		-
Equipment & Machinery		-
Park Improvements		-
Depreciation		-
Total Expenditures	$	-
Excess of Revenues Over Expenditures	$	115,032.58
Other Financing Sources (Uses)		
Inter-Fund Transfers		
Transfer to Utility Fund		-
Total Inter-Fund Transfers Out	$	-
Total Other Financing Sources & Uses	$	-
Net Change in Fund Balance	$	115,032.58
Beginning Fund Balance	$	(1,013,491.20)
Ending Fund Balance	$	(1,128,523.78)

Assets		
Cash & Cash Equivalents		
Accounts Receivable		61,231.39
Restricted Cash		53,905.34
Investments - Pools		958,490.98
Total Cash	$	1,073,627.71
Fixed Assets		-
Computer Equipment		-
Special Equipment		-
Radios & Communication Equipment		-
Equipment & Machinery		-
Vehicles		-
Accumulative Depreciation		-
Total Fixed Assets	$	-
Total Assets	$	1,073,627.71
Liabilities		
Accounts Payable		8.00
Advance from General Fund		-
Total Liabilities	$	8.00
Fund Balance		
Fund Balance		(1,073,983.52)
Total Fund Balance	$	(1,073,983.52)
Total Liabilities & Fund Balance	$	(1,073,991.52)

Revenues	
Investment Earnings	16,037.57
Street Maintenance Fees	381,772.51
Total Revenues	$ 397,810.08
Expenditures	
Capital Outlay	
Street Capital Expense	107,977.96
Vehicles	-
Equipment & Machinery	-
Depreciation	-
Bad Debits	-
Total Expenditures	$ 107,977.96
Excess of Revenues Over Expenditures	$ 289,832.12
Other Financing Sources (Uses)	
Inter-Fund Transfers	
Transfer to Economic Development Fund	-
Total Inter-Fund Transfers In	$ -
Total Other Financing Sources & Uses	$ -
Net Change in Fund Balance	$ 289,832.12
Beginning Fund Balance	$ (784,151.40)
Ending Fund Balance	$ (1,073,983.52)

Enterprise Funds Balance Sheet **March 2023**

	Water & Sewer Fund	Sanitation Fund	Airport Operations Fund	Total
Assets				
Current Assets				
Cash & Cash Equivalents				
Cash	983,503.26	791,858.02	218,135.14	1,993,496.42
Restricted Cash - Depreciation, Equipment & CIP	104,830.62	16,901.68	-	121,732.30
Investments - Pools	3,687,579.35	2,116,258.14	-	5,803,837.49
Investments - Money Market Account	2,538,508.99	2,069,232.23	-	4,607,741.22
Investments - Certificates of Deposit	-	-	-	-
Accounts Receivable (net of allowance for uncollectibles)				
Municipal Billings A/R	95,614.85	148,942.88	-	244,557.73
Airport A/R	189.29	-	12,293.59	
Allowance for Uncollectible A/R	(18,702.80)	(19,692.83)	(9,376.58)	(47,772.21)
Garbage Charges Account Receivable	-	489,875.64	-	489,875.64
Allowance for Uncollectible Garbage A/R	-	(68,499.83)	-	(68,499.83)
Water / Sewer Accounts Receivable	1,182,480.15	-	-	1,182,480.15
Allowance for Uncollectible Water / Sewer A/R	(190,947.06)	-	-	(190,947.06)
Unbilled Water / Sewer Accounts Receivable	1,280,416.37	-	-	1,280,416.37
Sundry Accounts Receivable	(8,022.44)	-	-	(8,022.44)
Accrued Interest Receivable - Investments	0.34	0.04	-	0.38
Bad Checks Accounts Receivable	-	-	-	-
Fuel Inventory	-	-	57,976.83	57,976.83
Total Current Assets	$ 9,655,450.92	$ 5,544,875.97	$ 279,028.98	$ 15,479,355.87
Noncurrent Assets				
Restricted Cash & Cash Equivalents				
Restricted Cash - Future CIP	83,565.20	69,999.92	-	153,565.12
Restricted Cash - Revenue Bond Reserve & Bond Construction	163.20	-	-	163.20
Restricted Cash - Landfill	-	3,305.55	-	3,305.55
Restricted Investments - Pools	21,371,641.17	6,061,450.00	-	27,433,091.17
Restricted Investments - Treasuries	6,043,893.94	2,062,587.69	-	8,106,481.63
Restricted Investments - Sinking Fund	12,305.28	-	-	12,305.28
Restricted Investments - Money Market Account	4,055,484.46	-	-	4,055,484.46
Restricted Investments - Certificates of Deposit	9,120,754.21	4,058,823.38	-	13,179,577.59
Unamortized Premium Investments	-	-	-	-
Unamortized Discount Investments	-	-	-	-
Total Restricted Assets	$ 40,687,807.46	$ 12,256,166.54	$ -	$ 52,943,974.00
Capital Assets				
Water Real Estate	477,140.56	-	-	477,140.56
Sewer Real Estate	240,559.84	-	-	240,559.84
Landfill Real Estate	-	966,890.98	-	966,890.98
Office Building	40,102.98	284,108.61	-	324,211.59
Water Plant	45,377,448.37	-	-	45,377,448.37
Sewer Plant	33,452,236.39	-	-	33,452,236.39
Computer System	440,741.22	94,267.38	-	535,008.60
Special Equipment	467,696.33	-	-	467,696.33
Radios & Communication Equipment	1,082,526.21	89,016.87	-	1,171,543.08
Vehicles	1,736,014.77	5,178,151.53	-	6,914,166.30
Street Lights	6,356.75	-	-	6,356.75
Equipment & Machinery - Water Plant	1,488,250.10	-	-	1,488,250.10
Equipment & Machinery - Water Distribution	3,053,645.89	-	-	3,053,645.89
Lab Equipment	68,969.00	-	-	68,969.00
Other Equipment & Machinery	3,199,938.45	1,397,373.60	259,424.40	4,856,736.45
Mains & Taps - Water Distribution	32,177,282.42	-	-	32,177,282.42
Mains & Taps - Sewer Distribution	24,398,675.11	-	-	24,398,675.11
Meters & Meter Boxes	534,227.68	-	-	534,227.68
Tanks & Wells	25,114,911.07	-	-	25,114,911.07
Reservoirs	110,000.00	-	-	110,000.00
Fire Hydrants	387,439.64	-	-	387,439.64
Manholes	485,922.27	-	-	485,922.27
Maps	165,000.00	-	-	165,000.00
AMR System	5,281,658.22	-	-	5,281,658.22
Landfill Equipment	-	2,081,463.55	-	2,081,463.55
Dumpsters	-	1,023,750.23	-	1,023,750.23
Landfill Improvements	-	5,988,576.05	-	5,988,576.05
Airport Improvements	-	-	5,875.00	5,875.00

Enterprise Funds Balance Sheet

March 2023

	Water & Sewer Fund	Sanitation Fund	Airport Operations Fund	Total
Construction in Progress (CIP)				
CIP - Tanks and Wells	(260,421.00)	-	-	(260,421.00)
CIP - Water Facilities	144,269.95	-	-	144,269.95
CIP - Water Mains	1,955,277.03	-	-	1,955,277.03
CIP - Sewer Mains	1,121,986.87	-	-	1,121,986.87
CIP- Block P Liner	-	182,135.80	-	182,135.80
Less Accumulated Depreciation				
Depreciation - Buildings	(2,673.52)	(157,851.25)	-	(160,524.77)
Depreciation - Water Plant	(20,697,583.94)	-	-	(20,697,583.94)
Depreciation - Sewer Plant	(26,742,851.67)	-	-	(26,742,851.67)
Depreciation - Tanks & Wells	(10,570,620.77)	-	-	(10,570,620.77)
Depreciation - Equipment	(6,356.75)	(2,223,868.35)	-	(2,230,225.10)
Depreciation - Computer System	(317,686.83)	(94,267.38)	-	(411,954.21)
Depreciation - Mapping System	(165,000.00)	-	-	(165,000.00)
Depreciation - Radios / Communication Equipment	(1,082,526.21)	-	-	(1,082,526.21)
Depreciation - Dumpster	-	(1,023,750.23)	-	(1,023,750.23)
Depreciation - Vehicles	(1,528,441.37)	(4,304,966.52)	-	(5,833,407.89)
Depreciation - Improvements	-	(1,984,575.95)	228.67	(1,984,347.28)
Depreciation - Special Equipment	(365,395.33)	-	-	(365,395.33)
Depreciation - Lab Equipment	(68,969.00)	-	-	(68,969.00)
Depreciation - Water Treatment Equipment	(795,944.17)	-	-	(795,944.17)
Depreciation - Water Distribution Equipment	(1,790,631.58)	-	-	(1,790,631.58)
Depreciation - Manholes	(485,922.27)	-	-	(485,922.27)
Depreciation - Water Mains	(16,609,510.27)	-	-	(16,609,510.27)
Depreciation - Sewer Mains	(12,543,851.91)	-	-	(12,543,851.91)
Depreciation - Fire Hydrants	(387,439.64)	-	-	(387,439.64)
Depreciation - Meters & Meter Boxes	(302,410.83)	-	-	(302,410.83)
Depreciation - AMR System	(5,293,018.66)	-	-	(5,293,018.66)
Depreciation - City Lake	(39,349.42)	-	-	(39,349.42)
Depreciation - Other	(2,756,750.61)	-	(258,570.52)	(3,015,321.13)
Total Capital Assets (net of accumulated depreciation)	$ 80,194,921.37	$ 7,496,454.92	$ 6,957.55	$ 87,698,333.84
Deferred Outflow of Resources				
Deferred Charge on Refunding	-	-	-	-
Deferred Outflows - Pensions	283,314.00	138,429.00	15,238.00	436,981.00
Deferred Outflows - TMRS SDBF	37,048.00	18,102.00	1,993.00	57,143.00
Deferred Outflows - GRS OPEB	86,142.00	42,090.00	4,633.00	132,865.00
Total Deferred Outflow of Resources	$ 406,504.00	$ 198,621.00	$ 21,864.00	$ 626,989.00
Total Noncurrent Assets	$ 121,289,232.83	$ 19,951,242.46	$ 28,821.55	$ 141,269,296.84
Total Assets	$ 130,944,683.75	$ 25,496,118.43	$ 307,850.53	$ 156,748,652.71
Liabilities				
Current Liabilities				
Accounts Payable	(75,059.98)	(276.45)	-	(75,336.43)
Accrued Wages	(72,048.74)	(36,751.66)	(5,893.14)	(114,693.54)
Misc Payable	-	-	-	-
State Sales Tax Payable	-	(36,266.85)	(19.96)	(36,286.81)
Due to Nacogdoches Proud	-	(428.00)	-	(428.00)
Due to Splash Kingdom	-	-	-	-
Compensated Absences	(20,236.47)	(9,508.19)	(1,495.32)	(31,239.98)
Employees Long Term Compensation	(204,605.27)	(96,146.00)	(15,127.01)	(315,878.28)
Deferred Revenue - Prepaid Fuel Card	-	-	(48,300.15)	(48,300.15)
Premium on 2008 CO Bonds	-	-	-	-
Premium on 2003 Refunding Bonds	-	-	-	-
Premium on 2010 Refunding Bonds	-	-	-	-
Premium on 2012 Refunding Bonds	-	-	-	-
Due to Other Funds	-	-	-	-
Advance from General Fund	-	-	-	-
Total Current Liabilities	$ (371,950.46)	$ (179,377.15)	$ (70,835.58)	$ (622,163.19)

	Water & Sewer Fund	Sanitation Fund	Airport Operations Fund	Total
Current Liabilities Payable from Restricted Assets				
Landfill Pit Liability	-	-	-	-
Unearned Revenue - ARPA	(3,813,370.44)	-	-	(3,813,370.44)
Revenue Bonds Payable				
2002 SRF Certificates of Obligation Current Bonds Payable	-	-	-	-
2000 Certificates Obligation Current Bonds Payable	-	-	-	-
2001 SRF Certificates of Obligation	-	-	-	-
2003 General Obligation Current Bonds Payable	-	-	-	-
2004 SRF Certificates Obligation Current Bonds Payable	(550,000.00)	-	-	(550,000.00)
2006 SRF Certificates Obligation Current Bonds Payable	(739,999.85)	-	-	(739,999.85)
2020 Refd Bond Payable Current	(2,335,000.00)	-	-	(2,335,000.00)
Accrued Interest Payable				
2004 SRF Certificates Obligation Bonds Accrued Interest	(2,406.33)	-	-	(2,406.33)
2006 SRF Certificates Obligation Bonds Accrued Interest	(5,426.59)	-	-	(5,426.59)
2008 W/S Certificates Obligation Bonds Accrued Interest	(20,993.44)	-	-	(20,993.44)
2010 General Obligation Refunding Bonds Accrued Interest	-	-	-	-
2012 General Obligation Refunding Bonds Accrued Interest	-	-	-	-
Total Current Liabilities Payable from Restricted Assets	$ (7,467,196.65)	$ -	$ -	$ (7,467,196.65)
Noncurrent Liabilities				
General Obligation Bonds Payable				
2012 General Obligation Refunding Bond Payable	-	-	-	-
2020 General Obligation Refunding Bond Payable	(16,845,000.00)	-	-	(16,845,000.00)
Revenue Bonds Payable				
2004 SRF Certificates of Obligation Bonds Payable	(1,100,000.00)	-	-	(1,100,000.00)
2006 SRF Certificates of Obligation Bonds Payable	40,000.00	-	-	40,000.00
2008 W/S Certificates of Obligation Bonds Payable	-	-	-	-
OPEB Liability				
Net Pension Liability	(1,086,517.00)	(530,878.00)	(58,436.00)	(1,675,831.00)
OPEB Liability	(602,319.00)	(294,297.00)	(32,395.00)	(929,011.00)
Deferred Inflows	(381,410.00)	(186,359.00)	(20,514.00)	(588,283.00)
Capital Leases Payable	-	(422,523.00)	-	(422,523.00)
Landfill Closure & Post Closure Liability	-	(4,705,017.00)	-	(4,705,017.00)
Total Noncurrent Liabilities	$ (19,975,246.00)	$ (6,139,074.00)	$ (111,345.00)	$ (26,225,665.00)
Total Liabilities	$ (27,814,393.11)	$ (6,318,451.15)	$ (182,180.58)	$ (34,315,024.84)

Net Assets

	Water & Sewer Fund	Sanitation Fund	Airport Operations Fund	Total
Net Assets				
Invested in Capital Assets, Net of Related Debt	(76,344,867.32)	(10,392,177.80)	(118,099.59)	(86,855,144.71)
Restricted for Construction	(1,482,818.77)	-	-	(1,482,818.77)
Restricted for Debt	(2,747,465.96)	-	-	(2,747,465.96)
Restricted for Equipment Replacement	-	-	-	-
Restricted for Landfill Closure	-	-	-	-
Unrestricted	(22,555,138.59)	(8,785,489.48)	(7,570.36)	(31,348,198.43)
Total Net Assets	$ (103,130,290.64)	$ (19,177,667.28)	$ (125,669.95)	$ (122,433,627.87)
Total Liabilities & Net Assets	$ (130,944,683.75)	$ (25,496,118.43)	$ (307,850.53)	$ (156,748,652.71)

Enterprise Funds Income Statement

March 2023

	Water & Sewer Fund		Sanitation Fund		Airport Operations Fund		Total
Operating Revenues							
Charges for Sales & Services							
Water Sales	5,110,271.69		-		-		5,110,271.69
Sewer Sales	4,267,998.02		-		-		4,267,998.02
Sanitation Charges	-		2,827,251.43		-		2,827,251.43
Landfill Gates Receipts	-		394,066.30		-		394,066.30
Sanitation Fuel Charge	-		206,553.43		-		206,553.43
Hangar Lease Fees	-		-		36,262.40		36,262.40
FBO Fuel Sales	-		-		341,064.60		341,064.60
FBO Miscellaneous Sales	-		-		1,820.83		1,820.83
Plumbing Permits	5,840.50		-		-		5,840.50
Water / Wastewater Permits - Inspections	13,500.00		-		-		13,500.00
Water Taps	7,280.00		-		-		7,280.00
Sewer Taps	2,840.00		-		-		2,840.00
Utility Service Fees	47,582.09		-		-		47,582.09
Gain from Disposal of Assets	-		4,332.00		-		4,332.00
Late Payment Penalties Fees	181,937.18		-		-		181,937.18
Rental Receipts	-		-		-		-
Water Miscellaneous Receipts	2,239.04		-		-		2,239.04
Sewer Miscellaneous Receipts	93,348.37		-		-		93,348.37
Receipt on Bad Accounts	14,732.48		-		-		14,732.48
Intergovernmental Receipts	-		-		-		-
Grant Receipts	189,371.12		338,171.99		-		527,543.11
Miscellaneous Receipts	25.00		314,835.60		10.11		314,870.71
Total Operating Revenues	$ 9,936,965.49	$	4,085,210.75	$	379,157.94	$	14,401,334.18
Operating Expenses							
Water Billing	721,191.58		-		-		721,191.58
Water Production	1,588,904.25		-		-		1,588,904.25
Utility Construction	1,059,650.68		-		-		1,059,650.68
Wastewater Treatment	1,407,577.93		-		-		1,407,577.93
Sanitation Collection	-		1,354,449.86		-		1,354,449.86
Sanitation Disposal	-		504,779.52		-		504,779.52
Sanitation Administration	-		139,671.60		-		139,671.60
Airport Operations	-		-		365,522.16		365,522.16
Non - Departmental	225,526.14		197,110.62		-		422,636.76
Depreciation	-		-		-		-
Total Operating Expenses	$ 5,002,850.58	$	2,196,011.60	$	365,522.16	$	7,564,384.34
Operating Income	$ 4,934,114.91	$	1,889,199.15	$	13,635.78	$	6,836,949.84
Nonoperating Revenues / (Expenses)							
Investment Earnings							
Water / Sewer Interest	410,396.00		-		-		410,396.00
Water / Sewer Reserve Interest	28,166.89		-		-		28,166.89
Water Fund Money Market	82,186.08		-		-		82,186.08
Water / Sanitation Certificate of Deposit	110,919.18		34,277.34		-		145,196.52
Water / Sewer US Treasuries Interest	60,338.16		21,828.01		-		82,166.17
Water / Sewer Debt Service Interest	48,624.62		-		-		48,624.62
Water / Sewer Construction Interest	29,418.85		-		-		29,418.85
Sanitation Fund Interest	-		148,253.60		-		148,253.60
Sanitation Fund Money Market	-		41,696.70		-		41,696.70
Airport Fund Interest	-		-		439.90		439.90
Total Investment Earnings	$ 770,049.78	$	246,055.65	$	439.90	$	1,016,105.43

	Water & Sewer Fund	Sanitation Fund	Airport Operations Fund	Total
Investment Expenses				
Principal Payments	1,250,000.00	-	-	1,250,000.00
Interest Expense	154,756.20	-	-	154,756.20
Total Investment Expenses	$ 1,404,756.20	$ -	$ -	$ 1,404,756.20
Total Nonoperating Revenues / (Expenses)	$ (634,706.42)	$ 246,055.65	$ 439.90	$ (388,650.77)
Income before Contributions & Transfers	$ 4,299,408.49	$ 2,135,254.80	$ 14,075.68	$ 6,448,299.07
Other Financing Sources (Uses)				
Transfers In				
Transfer From General & Utility Fd	-	-	-	-
Transfer From Capital Projects	-	-	-	-
Total Transfers In	$ -	$ -	$ -	$ -
Transfers Out				
Transfer to General Fd - Overhead Cost	973,404.00	891,678.00	-	1,865,082.00
Transfer to General Fd - Franchise Fee	780,000.00	238,080.00	-	1,018,080.00
Transfer to Economic Development Fund	50,000.00	50,000.00	-	100,000.00
Transfer to Capital Projects Fund	-	-	-	-
Transfer to Airport Operations Fund	-	-	-	-
Total Transfers Out	$ 1,803,404.00	$ 1,179,758.00	$ -	$ 2,983,162.00
Change in Assets	$ 2,496,004.49	$ 955,496.80	$ 14,075.68	$ 3,465,137.07
Beginning Net Assets	$ (100,634,286.15)	$ (18,222,170.48)	$ (111,594.27)	$ (118,968,050.90)
Ending Net Assets	$ (103,130,290.64)	$ (19,177,667.28)	$ (125,669.95)	$ (122,433,187.97)

Pledged Securities:

SOUTHSIDE BANK		
Deposits Insured by FDIC	500,000.00	
Securities Pledged amount at 3/31/2023:	8,337,793.61	
Total Coverage	$ 8,837,793.61	
VERITEX BANK		
Deposits Insured by FDIC	250,000.00	
Securities Pledged amount at 3/31/2023:	6,961,898.00	
Total Coverage	$ 7,211,898.00	
EAST WEST BANK		
Deposits Insured by FDIC	250,000.00	
Securities Pledged amount at 3/31/2023:	10,290,000.00	
Total Coverage	$ 10,540,000.00	
WALLIS BANK		
Deposits Insured by FDIC	250,000.00	
Securities Pledged amount at 3/31/2023:	3,000,000.00	
Total Coverage	$ 3,250,000.00	
CITIZENS STATE BANK		
Deposits Insured by FDIC	250,000.00	
Securities Pledged amount at 3/31/2023:	7,933,070.00	
Total Coverage	$ 8,183,070.00	
Total Pledge Securities at 3/31/2023:		**$ 38,022,761.61**

Account Balances:

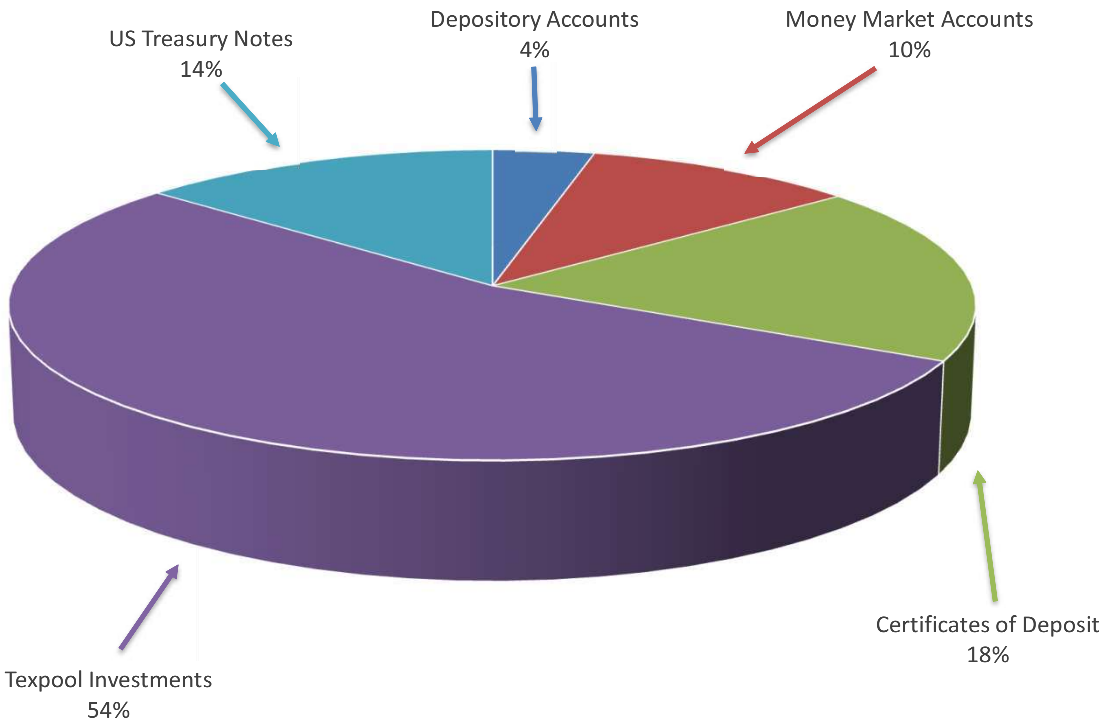
Cash Balance in Southside at 3/31/2023:	$ 8,742,450.23	
Cash Balance in Veritex at 3/31/2023:	$ 6,682,500.93	
Cash Balance in East West at 3/31/2023:	$ 10,187,273.16	
Cash Balance in Wallis at 3/31/2023:	$ 3,021,070.69	
Cash Balance in Citizens State at 3/31/2023:	$ 6,091,818.17	
Total Account Balances at 3/31/2023:		**$ 34,725,113.18**
Pledged Securities Exceeding Bank Balances at 3/31/2023:		**$ 3,297,648.43**

	Amount	Rate
General Fund		
General Fund Account	373,118.85	0.650%
Restricted Cash Account	458,120.32	0.650%
Veritex Money Market Account	2,074,759.71	4.760%
Certificates of Deposit	6,120,584.66	2.959%
Texpool	9,434,207.18	4.611%
US Treasury Note	4,053,240.33	2.059%
Total:	**22,514,031.05**	
Special Revenue Fund Type		
Airport Construction Fund Account	366.40	0.650%
Economic Development Fund Account	27.15	0.650%
Forfeiture Fund Account	33,095.95	0.650%
Historical Fund Account	433.43	0.650%
Mayor's Committee on Disability Fund Account	7,069.93	0.650%
Public Safety Training Fund Account	19,888.68	0.650%
Hotel/Motel Tax Fund Account	38,746.60	0.650%
Special Grant Fund Account	196,086.60	0.650%
Street Maintenance Fund Account	53,905.34	0.650%
RLF Fund Account	43.33	0.650%
Texpool - Economic Development Fund	1,325,375.83	4.611%
Texpool - Hotel / Motel Fund	548,861.68	4.611%
Texpool - Forfeiture Fund	478,204.64	4.611%
Texpool - Historical Fund	101,479.92	4.611%
Texpool - Airport Construction Fund	270,955.18	4.611%
Texpool - Special Grant Fund	4,947,910.58	4.611%
Texpool - Street Maintenance Fund	958,490.98	4.611%
Texpool - RLF Fund	1,128,844.26	4.611%
Total:	**10,109,786.48**	
Debt Service Fund Type		
2016 Tax Notes Fund	-	0.650%
2020 GO Refunding Bond Fund	-	0.650%
2021 Tax Notes Bond Fund	3,771.09	0.650%
Texpool - 2012 Refunding Bond Fund	-	4.611%
Texpool - 2016 Tax Notes Fund	-	4.611%
Texpool - 2020 GO Refunding Bond Fund	-	4.611%
Texpool - 2021 Tax Notes Fund	497,510.30	4.611%
Total:	**501,281.39**	
Proprietary Fund Type		
Utility Fund Checking Account	983,503.26	0.650%
Utility Fund Restricted Cash Account	188,395.82	0.650%
Sanitation Fund Account	791,858.02	0.650%
Sanitation Fund Restricted Cash Account	90,207.15	0.650%
Sinking Fund Account	12,305.28	0.650%
W/S Revenue Bond Reserve Fund Account	163.20	0.650%
Airport Operations Account	218,135.14	0.650%
2004 SRF Construction Bond Account	-	0.650%
Southside Money Market Account	4,055,484.46	2.220%
Veritex Money Market Account	4,607,741.22	4.760%
Regions/Fidelity Money Market Account	-	4.230%
Certificates of Deposit - Utility Fund	9,120,754.21	2.959%
Certificates of Deposit - Sanitation Fund	4,058,823.38	2.959%
Texpool - Utility Fund	20,254,544.79	4.611%
Texpool - W/S - Utility Fund	1,438,240.83	4.611%
Texpool - S/F - Utility Fund	3,366,434.90	4.611%
Texpool - Sanitation Fund	8,177,708.14	4.611%
US Treasury Note - Utility Fund	6,043,893.94	2.059%
US Treasury Note - Sanitation Fund	2,062,587.69	2.059%
Total:	**65,470,781.43**	

	Amount	Rate
Internal Service Fund Type		
Equipment Replacement Fund Account	(1,753.23)	0.650%
FSA Cafeteria Plan Fund Account	262.87	0.650%
Employees Self Insurance Fund Account	499,397.73	0.650%
Texpool - Equipment Replacement Fund	1,302,952.41	4.611%
Texpool - Employees Self Insurance Fund	1,605,174.79	4.611%
US Treasury Note - Equipment Replacement Fund	1,990,652.64	2.059%
Total:	**5,396,687.21**	

Totals of All Investments	Account Type	Amount	Fund Total	% of Total
	Depository Accounts	3,967,148.91		3.81%
	Money Market Accounts	10,737,985.39		10.33%
	Certificates of Deposit	19,300,162.25		18.56%
	Texpool Investments	55,836,896.41		53.69%
	US Treasury Notes	14,150,374.60		13.61%
	Total:	**103,992,567.56**	**103,992,567.56**	**100%**

Investment Portfolio



Nacogdoches
the oldest town in Texas

City Council Meeting

Date: May 2, 2023

Agenda Item: 6.C.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Receive a report regarding Investment Report for Quarter ended March 31, 2023. (Director of Finance)

SUMMARY/BACKGROUND: Receive a report regarding the City's Investments for the Quarter ending March 31, 2023

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. Investment Report

Nacogdoches
the oldest town in Texas

FY 2022-23

Investment Report – 2nd Quarter

January 1, 2023 – March 31, 2023

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

____

Investment Officer

Investment Position as of March 31, 2023

As of March 31, 2023 the City of Nacogdoches has investments in the following accounts:

- $4.0 million invested in Southside Bank; earning an average rate of 0.65%,
- $55.8 million invested in TexPool accounts; earning a rate of 4.61%,
- $6.7 million invested in a Money Market Account with Veritex Bank; earning a rate of 4.76%,
- $4.1 million invested in a Money Market Account with Southside Bank; earning a rate of 2.22%,
- $19.3 million invested in Certificates of Deposit; earning an average rate of 2.96%
- $14.1 million invested in US Treasury Notes; earning an average rate of 2.06%
- The City's average yield for FY23 is 4.30%

Quarter End Results by Investment Category

Asset Type	December 31, 2022 Book Value	December 31, 2022 Market Value	March 31, 2022 Book Value	March 31, 2022 Market Value	March 31, 2022 APR
Southside Bank Depository Accounts	$ 8,102,846.80	$ 17,682,869.28	$ 3,967,148.91	$ 4,686,965.77	0.65%
Southside Money Market Account	$ 4,033,255.35	$ 4,033,255.35	$ 4,055,484.46	$ 4,055,484.46	2.22%
Veritex Bank Money Market Account	$ 6,606,984.99	$ 6,606,984.99	$ 6,682,500.93	$ 6,682,500.93	4.76%
Regions Bank/Fidelity Money Market Account	$ 1,504,595.71	$ 1,504,595.71	$ -	$ -	0.00%
Certificates of Deposits	$ 16,200,886.79	$ 16,200,886.56	$ 19,300,162.25	$ 19,300,162.02	2.96%
Texpool Investments	$ 48,848,111.93	$ 48,449,971.93	$ 55,836,896.41	$ 56,086,896.41	4.61%
US Treasury Notes	$ 14,042,625.23	$ 13,673,290.43	$ 14,150,374.60	$ 13,888,548.94	2.06%
Totals	**$ 99,339,306.80**	**$ 108,151,854.25**	**$ 103,992,567.56**	**$ 104,700,558.53**	

Current Quarter Average Yield		Fiscal Year to Date Average Yield	
Total Portfolio	6.02%	Total Portfolio	4.30%

Interest Earnings

Quarterly Interest Income	$ 1,529,128.21
Year to date Interest Income	$ 2,155,334.15

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

Summary Investment Statement 01/01/2023 –03/31/2023

Beginning Balance	01/01/2023	$ 99,339,307
Ending Balance	03/31/2021	$ 103,992,568
Increase / (Decrease)		$ 4,653,261
Total Interest		$ 1,529,128
Avg Yield for Quarter		6.02%

Certificates of Deposit

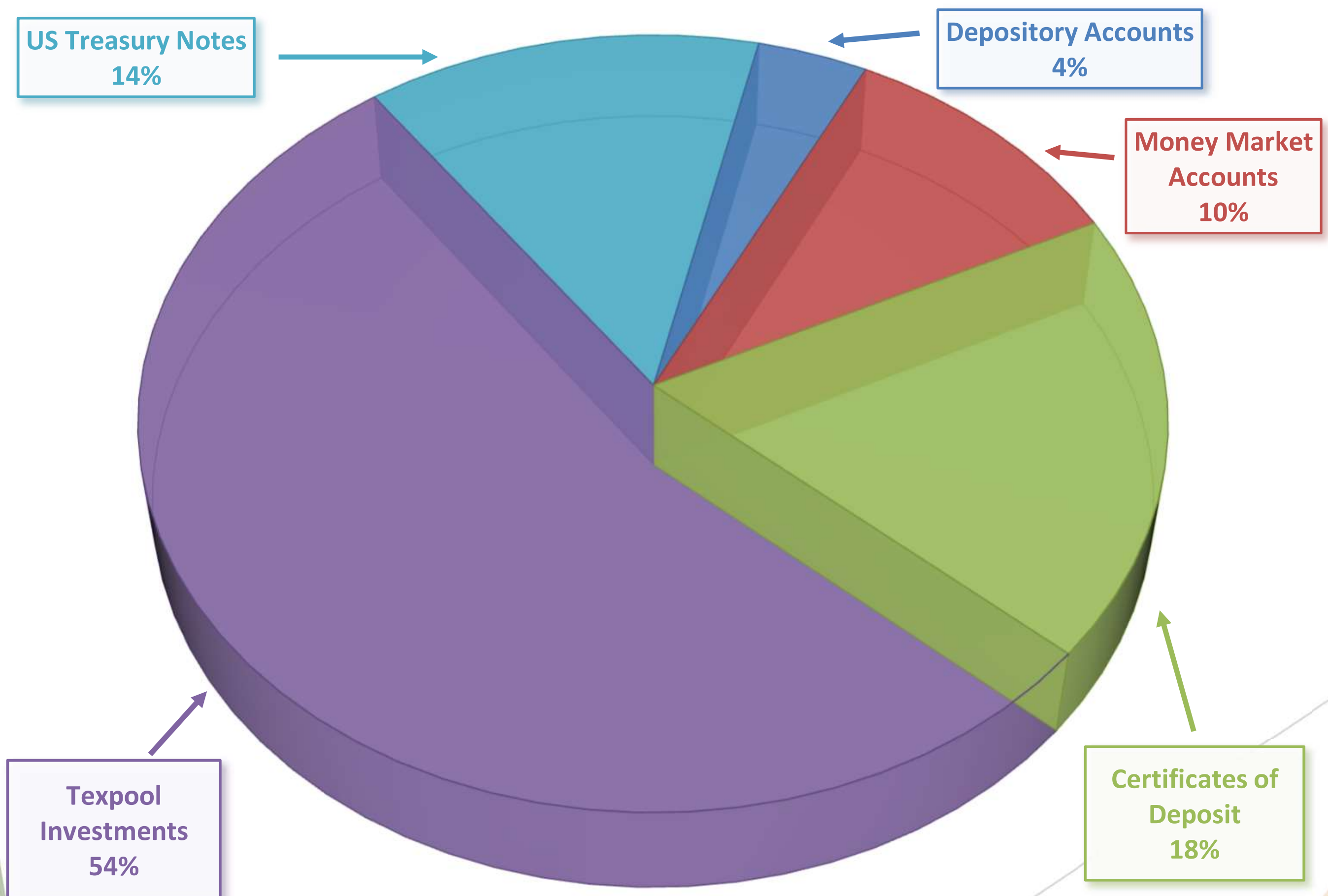
Citizens State Bank (GF - $2M) 18 Month CD	Balance = $2,033,608 Maturity Date: 9/23/2023	0.75% APY
Citizens State Bank (GF - $2M) 12 Month CD	Balance = $2,044,675 Maturity Date: 3/31/2023	0.70% APY
East West Bank (GF - $2M, UF - $2M) 12 Month CD	Balance = $4,084,604 Maturity Date: 9/22/2023	4.00% APY
East West Bank (UF - $2M) 12 Month CD	Balance = $2,041,707 Maturity Date: 7/28/2023	3.05% APY

Certificates of Deposit

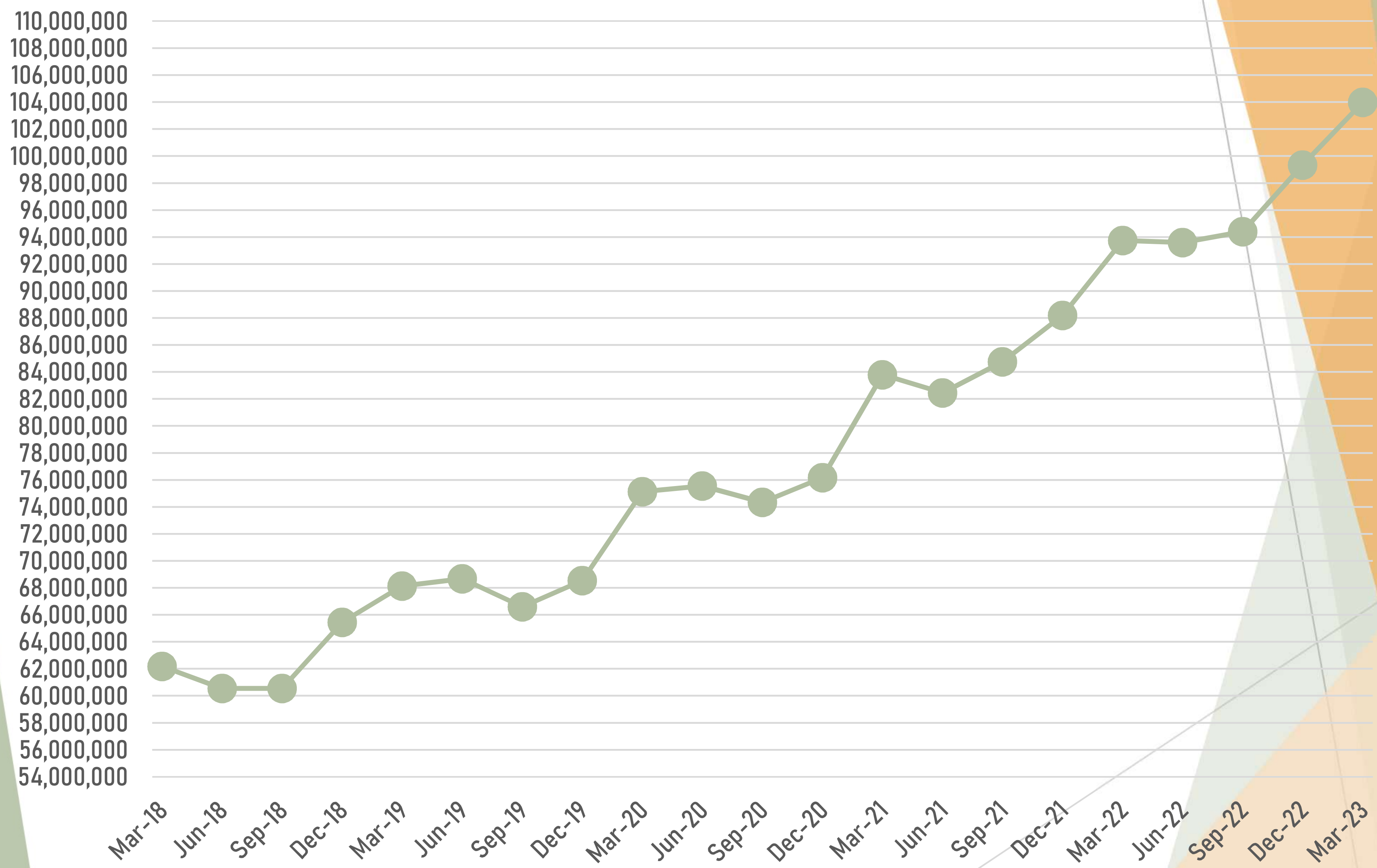
East West Bank (UF - $2M) 6 Month CD	Balance = $2,015,675 Maturity Date: 8/1/2023	4.83% APY
Wallis Bank (UF - $3M) 12 Month CD	Balance = $3,021,071 Maturity Date: 2/2/2024	4.93% APY
East West Bank (SF - $2M) 12 Month CD	Balance = $2,045,288 Maturity Date: 6/27/2023	2.94% APY
Citizens State Bank (SF - $2M) 24 Month CD	Balance = $2,013,535 Maturity Date: 10/4/2023	0.45% APY

Ending Book Value March 31, 2023

Investment	Value	% Total
Depository Accounts	$ 3,967,148.91	3.81%
Money Market Accounts	$ 10,737,985.39	10.33%
Certificates of Deposit	$ 19,300,162.25	18.56%
Texpool Investments	$ 55,836,896.41	53.69%
US Treasury Notes	$ 14,150,374.60	13.61%
Total	$ 103,992,567.56	100.00%

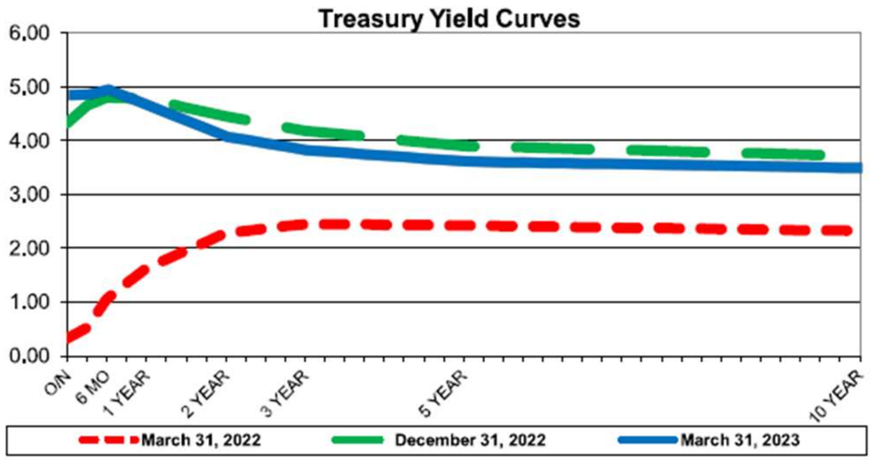


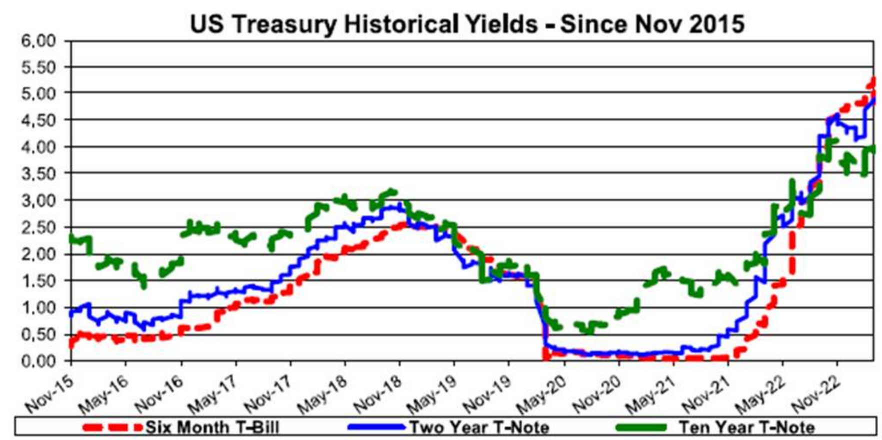
5-Year Portfolio Balance History



Economic Overview – 03/31/2023
Valley View Consulting LLC

The Federal Open Market Committee (FOMC) raised the Fed Funds target range 0,25% to 4,75% - 5,00% March 22nd (Effective Fed Funds are trading +/-4,82%). An additional 0,25% increase is projected May 3rd. Fourth Quarter 2022 GDP was revised downward to 2.6% (final number). March Non-Farm Payroll saw 236k new jobs. OPEC announced production cuts and Crude Oil moved up slightly to +/-$80 per barrel. The S&P Stock Index still oscillates on either side of 4,000. In early March, two large US banks and one European bank required bail-outs to prevent wider financial market disruption. The yield curve shifted lower on broader economic concerns, even with the expectation of additional FOMC rate increases. The Market is now considering lower future interest rates as early as this fall. Inflation is still over the FOMC 2% target (Core PCE +/-4.7% and CPI +/-6.4%). International challenges add to economic uncertainty.





City Council Meeting

Date: May 2, 2023

Agenda Item: 6.D.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider approval of an ordinance for mid-year budget amendments. (Director of Finance)

SUMMARY/BACKGROUND: Consider adoption of a budget amendment to cover overages of expenditures through the current fiscal year to-date.

FINANCIAL:
Item is not budgeted *(Budget Amendment required – see attached)*
Account No.: various - see attached
Account Name:
Amount:

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. Detail Listing
2. Ordinance

CITY OF NACOGDOCHES
MID-YEAR BUDGET ADJUSTMENTS
2022-2023

Fund/Dept Name	Acct No.	Account Name	Description	Revenue Amendment	Expense Amendment
GENERAL FUND					
Bldg Maint	01.10.630.70	Special Services	Mold Testing & Remediation if needed		$ 2,600
Communications	01.12.601.10	Operational Salaries	Creation of PIO Position/Department		$ 39,500
Communications	01.12.601.47	Cell Allowance	Creation of PIO Position/Department		$ 300
Communications	01.12.601.50	Incentive Pay	Creation of PIO Position/Department		$ 275
Communications	01.12.601.70	SS/Med	Creation of PIO Position/Department		$ 3,065
Communications	01.12.601.80	TMRS	Creation of PIO Position/Department		$ 5,890
Communications	01.12.601.90	Health Insurance	Creation of PIO Position/Department		$ 5,075
Communications	01.12.601.91	Workers Comp	Creation of PIO Position/Department		$ 160
Communications	01.12.601.92	Life Insurance	Creation of PIO Position/Department		$ 20
Communications	01.12.601.93	Dental Insurance	Creation of PIO Position/Department		$ 210
Communications	01.12.601.94	LTD	Creation of PIO Position/Department		$ 70
Communications	01.12.610.00	Office Supplies	Creation of PIO Position/Department		$ 400
Communications	01.12.610.05	Food Supplies	Creation of PIO Position/Department		$ 500
Communications	01.12.610.35	Office Equipment	Creation of PIO Position/Department		$ 4,000
Communications	01.12.610.50	Education Supplies	Creation of PIO Position/Department		$ 500
Communications	01.12.630.05	Advertising	Creation of PIO Position/Department		$ 23,300
Communications	01.12.630.20	Travel & Training	Creation of PIO Position/Department		$ 3,000
Communications	01.12.630.70	Special Services	Creation of PIO Position/Department		$ 1,500
Communications	01.12.630.78	Subscriptions & Dues	Creation of PIO Position/Department		$ 1,140
Fire	01.17.620.00	Bldg & Structure Maint	Remove Storm Sirens		$ 7,950
Parks	01.23.630.70	Special Services	Portable Restrooms - Normal Budget		$ 2,920
Parks	01.23.630.70	Special Services	Portable Restrooms - Under Construction		$ 9,150
Parks	01.23.630.70	Special Services	Portable Restrooms - Cancelled CO Projects		$ 12,360
Committed Reserves	01.86.680.20	Reserves - Vehicles	Dump Truck Price Increase		$ 6,226
Committed Reserves	01.86.680.25	Reserves - Equip & Machinery	Sand Spreader		$ 12,000
			Total General Fund:	**$ -**	**$ 142,111**
SANITATION FUND					
Sanitation Collection	31.40 601.10	Operational Salaries	Reclassify Drivers		$ 18,950
Sanitation Collection	31.40 610.70	SS/Med	Reclassify Drivers		$ 1,450
Sanitation Collection	31.40 610.80	TMRS	Reclassify Drivers		$ 2,785
			Total Sanitation Fund:	**$ -**	**$ 23,185**

AN ORDINANCE AMENDING ORDINANCE NO. 1929-09-22 APPROPRIATING VARIOUS AMOUNTS IN ACCORDANCE WITH BUDGET ADOPTED FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023.

WHEREAS, the City Council of the City of Nacogdoches, Texas has approved and adopted the budget for said city for the ensuing fiscal year beginning October 1, 2022 and ending September 30, 2023.

WHEREAS, the Interim City Manager of the City of Nacogdoches has submitted to the City Council a proposed budget amendment of revenues and expenditures of the City of Nacogdoches for the first six months of the fiscal year ending September 30, 2023, and

WHEREAS, the City Council of the City of Nacogdoches desires to amend the approved Budget Ordinance of the 2022-2023 Fiscal Year;

NOW, THEREFORE BE IT ORDAINED by the City Council of the City of Nacogdoches that sums of money as herein set forth in said budget are hereby appropriated and amended for the receipt of funds/payment of operations/capital outlays of the city government of the City of Nacogdoches as follows:

Fund	Dept	Acct.	Department	Description	Amt.
				SEE ATTACHED DETAIL	

PASSED AND APPROVED this the 2nd day of May, 2023.

____
Jimmy Mize, Mayor
City of Nacogdoches

ATTEST:

____
Jan Vinson, City Secretary

Approved as to form: ____________________________
Steven Kirkland, City Attorney

Approved as to content: _________________________________
Pamela Curbow, Director of Finance

PRESENTER: Judy McDonald, Capital Needs Advisory Committee Chair

ITEM/SUBJECT: Receive a report from the Capital Needs Advisory Committee. (Judy McDonald, Chair)

SUMMARY/BACKGROUND: Work continues for the Capital Needs Advisory Committee who has been making field visits and reviewing the financial challenges of our infrastructure needs. Chair Judy McDonald will address the City Council with a brief update describing some of the committee's recent activities and be available to answer questions.

FINANCIAL:
No financial impact associated with this item

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

CITY CONTACT: Steve Bartlett, Director of Public Works
bartletts@nactx.us
936-559-2522

ATTACHMENTS:

Nacogdoches
the oldest town in Texas

PRESENTER: Larissa Philpot, Economic Development Director

ITEM/SUBJECT: Deliberation regarding Economic Development negotiations under Government Code Section 551.087 as follows:

1. Discuss or deliberate regarding commercial or financial information the governmental body has received from business prospects that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; and
2. Deliberate the offer of financial or other incentives to business prospects described by Subdivision 1 above.

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: Larissa Philpot-Brown
lphilpot@nedco.org
936-559-1255

ATTACHMENTS:

City Council Meeting

Date: May 2, 2023

Agenda Item: 8.B.

PRESENTER: Steven Kirkland, City Attorney

ITEM/SUBJECT: Deliberation Regarding Real Property - Pursuant to Texas Government Code 551.072, Council will receive and discuss updated information on the value of real property and bids for properties struck off at tax foreclosure sales.

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: Steven Kirkland, City Attorney
kirklands@nactx.us
936-559-2503

ATTACHMENTS: