Nacogdoches
the oldest town in Texas

August 8, 2023

AMENDED

Notice is hereby given of a Special 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 11:00 a.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 9:00 a.m. on August 8, 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. (United States and Texas Flags)

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. 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 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. 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 the City Manager search.

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

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

   A. Presentation of the proposed 2023-2024 budget and calculated property tax rates. (Director of Finance)

   B. Discussion and possible action regarding establishing a program under Chapter 380 of the Texas Local Government Code to promote economic development and to stimulate business and commercial activity in the City. (Economic Development Director)

   C. Receive a report, hold a discussion and give staff direction regarding the details of a possible General Obligation Bond. (Public Works Director)

7. ADJOURN.

Jan Vinson

Jan Vinson, City Secretary

THE CITY OF NACOGDOCHES
T E X A S

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

CERTIFICATION

I certify the notice of meeting was posted in the directory outside of City Hall, 202 E. Pilar Street, Nacogdoches, Texas on August 4, 2023 at 8:30 a.m. and remained posted until meeting convened.

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Jan Vinson, City Secretary

PRESENTER: Larissa Philpot-Brown, 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
Economic Development

CITY CONTACT: Larissa Philpot-Brown, Economic Development Director
lphilpot@nedco.org
936-559-1255

ATTACHMENTS:

City Council Meeting

Date: August 8, 2023

Agenda Item: 6.A.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Presentation of the proposed 2023-2024 budget and calculated property tax rates. (Director of Finance)

SUMMARY/BACKGROUND: Presentation of the proposed 2023-2024 budget and calculated property tax rates.

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

FINANCIAL:
No financial impact associated with this item

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

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

ATTACHMENTS: 1. Proposed Budget after 08 08 2023 CC Meeting

Nacogdoches

the oldest town in Texas

Proposed Budget 2023-2024

As of 08/08/2023

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 $127,130, which is a 1% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $33,143."

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 - $0.51851
    b. The Proposed Property Tax Rate – $0.47445
    c. The No-New-Revenue Tax Rate – $0.47445
    d. The Voter Approval Tax Rate - $0.50604

    Proposed Rates

    a. Maintenance & Operations Tax Rate - $0.46342
    b. Debt Rate (Interest & Sinking Fund) - $0.01103
    c. Total Proposed Property Tax Rate - $0.47445

3. The total amount of outstanding municipal debt obligations secured by property taxes is $1,097,000 (including principal and interest).

Fiscal Year 2023-24 Principal & Interest Requirements for Debt Service are:

a. Property Tax Supported Debt: $226,519
b. Revenue Supported Debt: $2,948,803

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City of Nacogdoches
2023 / 2024 Proposed Tax Rate

			Proposed 2023 / 2024 Property Taxes Collection Rate
Assessed Taxable Value		$	2,347,313,668
Tax Ceiling Taxable Value		$	(273,384,328)
Adjusted Assessed Taxable Value		$	2,073,929,340
	0.46342	$	9,611,003
	Ceiling Tax	$	1,235,309
Operations		**$**	**10,846,312**
Debt	**0.01103**	**$**	**228,754**
Tax Rate per $100 Valuation	**0.47445**	**$**	**11,075,067**

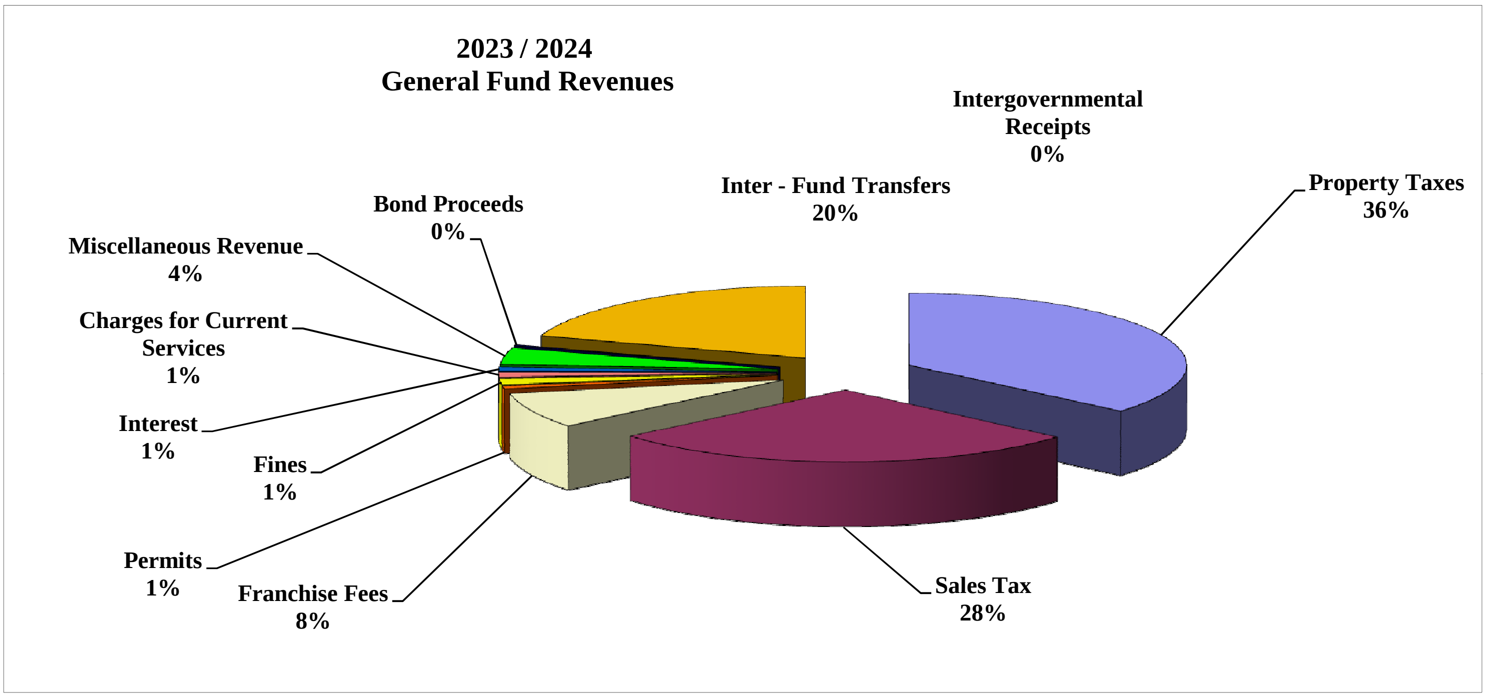
Operations Budget		
Estimated Current Tax Collections	$	10,611,312
Estimated Deliquent Tax Collections	$	100,000
Estimated Penalty & Interest Collections	$	135,000
	$	10,846,312
Debt		
2021 Tax Notes		
Estimated Current Tax Collections	$	226,518
Estimated Delinquent Tax Collections	$	2,265
	$	228,783

City of Nacogdoches
2023 / 2024 General Fund Summary

		Operating		Restricted		Total
October 1, 2023 Estimated Cash Reserves	$	12,053,425	$	876,931	$	12,930,356
2023 / 2024 Budget Revenues						
Property Taxes	$	10,856,312			$	10,856,312
Sales Tax	$	8,320,000			$	8,320,000
Franchise Fees	$	2,320,000	$	50,000	$	2,370,000
Permits	$	196,500			$	196,500
Fines	$	385,000	$	30,150	$	415,150
Charges for Current Services	$	368,360			$	368,360
Interest	$	271,900			$	271,900
Miscellaneous Revenue	$	1,064,002	$	50,000	$	1,114,002
Intergovernmental Receipts	$	58,000			$	58,000
Bond Proceeds	$	-			$	-
Inter - Fund Transfers	$	5,987,307			$	5,987,307
Total 2023 / 2024 Budget Revenues	$	29,827,381	$	130,150	$	29,957,531
Total Available Funds	$	41,880,806	$	1,007,081	$	42,887,887
2023 / 2024 Budget Operating Expenditures						
General Government	$	6,986,586	$	130,150	$	7,116,736
Public Safety	$	17,660,333			$	17,660,333
Highways	$	1,467,979			$	1,467,979
Cultural & Recreational	$	3,473,025			$	3,473,025
Inter - Fund Transfers	$	192,000			$	192,000
Total 2023 / 2024 Budget Operating Expenditures	$	29,779,923	$	130,150	$	29,910,073
2023 / 2024 Capital Improvement Projects Budget - **Reserve Funds**						
Parks - Parking Lot Repaving	$	30,000			$	30,000
Parks - Temple Spray Station	$	180,000			$	180,000
Streets - Annual Street Rehab	$	250,000			$	250,000
Police - Roof Replacement	$	50,000			$	50,000
City Hall - Roof Replacement	$	900,000			$	900,000
Durst-Taylor - Roof Replacement	$	60,000			$	60,000
Total 2023 / 2024 Capital Improvements Projects	$	1,470,000	$	-	$	1,470,000
2023 / 2024 Capital Equipment/Projects Budget - **Reserve Funds**						
Info Tech - Switches for Various Depts	$	60,000			$	60,000
Info Tech - PC Upgrades	$	25,000			$	25,000
Info Tech - Evidence Storage for PD	$	50,000			$	50,000
Info Tech - Watchguard Backup for PD	$	25,000			$	25,000
Info Tech - Virtualization Software Upgrade	$	15,000			$	15,000
Bldg Maint - City Hall Fire Alarm System	$	25,000			$	25,000
Recreation - Gymnastics Flooring	$	28,600			$	28,600
Parks & Cemetery - Sunset Parking Lot	$	45,000			$	45,000
Parks & Cemetery - East Lake Restroom Renovation	$	33,500			$	33,500
Parks & Cemetery - Sunset Office Renovation	$	31,000			$	31,000
Parks & Cemetery - Drinking Fountains at Maroney	$	16,500			$	16,500
Parks & Cemetery - Baseball Windscreens	$	15,000			$	15,000
Parks & Cemetery - Sportsplex Fencing	$	13,000			$	13,000
Parks & Cemetery - Highlift Rotary Cutter	$	11,000			$	11,000
Parks & Cemetery - Softball Windscreens	$	8,000			$	8,000
Parks & Cemetery - Sickle Bar Mower	$	8,000			$	8,000
Streets - Boom Mower	$	200,000			$	200,000
Streets - 4x4 Crew Cab Truck	$	75,000			$	75,000
Streets - Crash Bollards	$	13,500			$	13,500
Total 2023 / 2024 Capital Equipment/Projects	$	698,100	$	-	$	698,100
September 30, 2024 Estimated Ending Balance	$	9,932,783	$	876,931	$	10,809,714
Total Allocated Funds	$	41,880,806	$	1,007,081	$	42,887,887
25% Reserve Requirement	$	7,444,981				
Excess over Reserve Requirement	$	2,487,802				

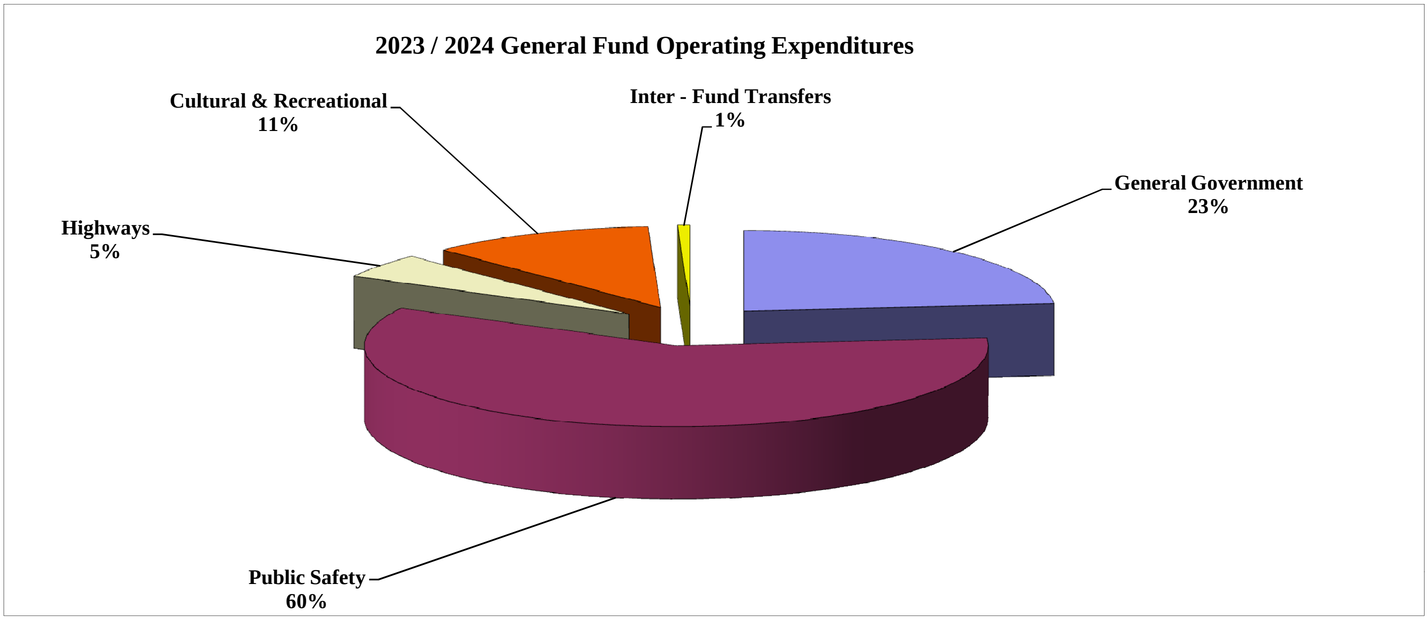
City of Nacogdoches
2023 / 2024 General Fund Revenues

	Actual Balance 2020 / 2021		Actual Balance 2021 / 2022		March Actual Balance 2022 / 2023		Adopted Budget 2022 / 2023		Amended Budget 2022 / 2023		Proposed Budget 2023 / 2024
Property Taxes	$	9,832,735	$	10,160,814	$	10,552,771	$	10,730,114	$	10,730,114	$	10,856,312
Sales Tax	$	7,489,776	$	8,410,452	$	4,414,237	$	7,665,000	$	7,665,000	$	8,320,000
Franchise Fees	$	2,395,264	$	2,417,761	$	426,228	$	2,385,000	$	2,385,000	$	2,370,000
Permits	$	211,779	$	217,669	$	119,276	$	195,000	$	195,000	$	196,500
Fines	$	406,175	$	401,837	$	235,471	$	414,250	$	414,250	$	415,150
Charges for Current Services	$	317,680	$	372,941	$	214,755	$	339,860	$	339,860	$	368,360
Interest	$	42,314	$	145,752	$	236,687	$	171,400	$	171,400	$	271,900
Miscellaneous Revenue	$	1,029,758	$	1,144,756	$	530,705	$	1,072,020	$	1,122,020	$	1,114,002
Intergovernmental Receipts	$	1,623,264	$	1,019,784	$	1,399,547	$	67,500	$	67,500	$	58,000
Bond Proceeds	$	1,521,000	$	-	$	-	$	21,100,000	$	-	$	-
Inter - Fund Transfers	$	5,748,824	$	5,846,925	$	2,883,162	$	5,766,319	$	6,351,195	$	5,987,307
Total General Fund Revenues	$	30,618,569	$	30,138,690	$	21,012,839	$	49,906,463	$	29,441,339	$	29,957,531



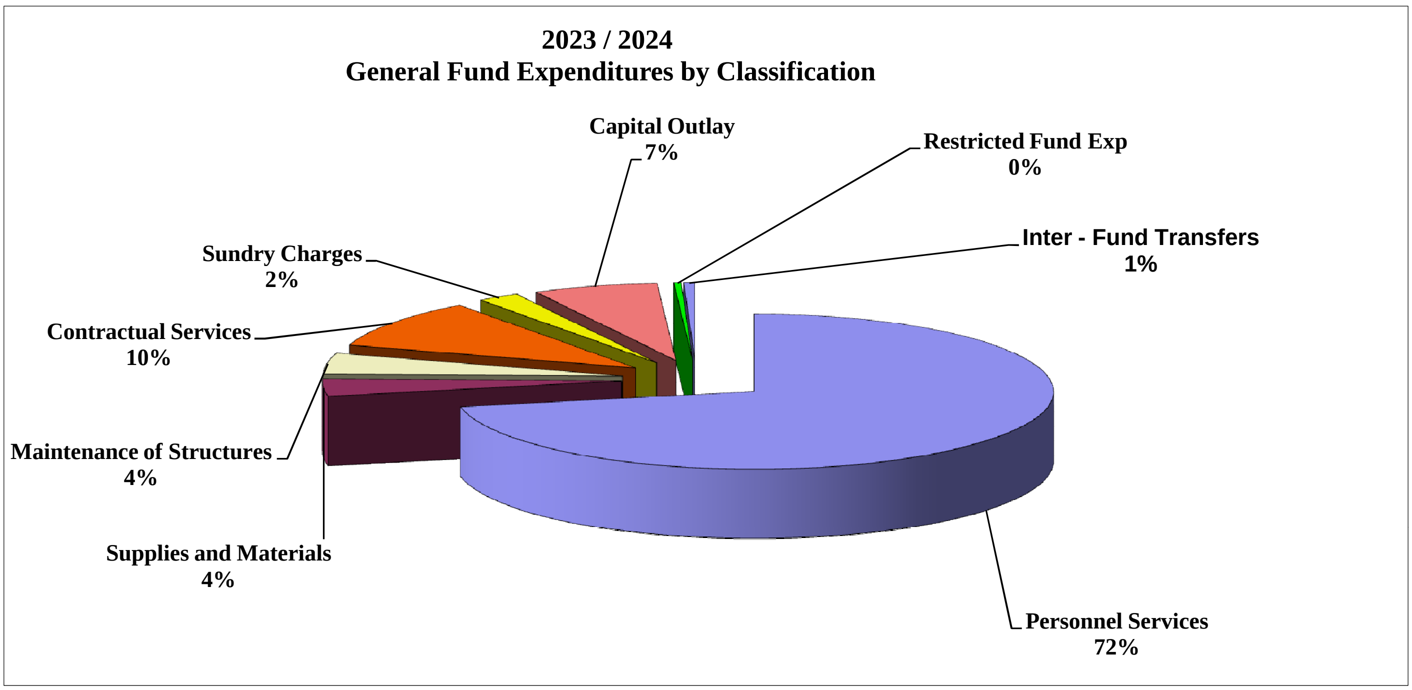
City of Nacogdoches
2023 / 2024 General Fund Expenditures by Function

	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
General Government	$ 6,692,274	$ 6,525,460	$ 3,275,683	$ 6,531,210	$ 6,667,215	$ 6,986,586
Public Safety	$ 16,011,793	$ 17,081,054	$ 8,301,864	$ 17,220,634	$ 17,228,584	$ 17,660,333
Highways	$ 1,071,670	$ 1,110,738	$ 536,457	$ 1,437,982	$ 1,787,982	$ 1,467,979
Cultural & Recreational	$ 2,691,586	$ 2,834,764	$ 1,576,845	$ 3,299,387	$ 3,339,317	$ 3,473,025
Inter - Fund Transfers	$ 230,614	$ 242,859	$ 289,212	$ 230,000	$ 366,586	$ 192,000
Total General Fund Operating Expenditures	$ 26,697,937	$ 27,794,874	$ 13,980,062	$ 28,719,213	$ 29,389,684	$ 29,779,923
Capital Improvements	$ 2,317,904	$ 1,728,784	$ 1,953,534	$ 24,294,109	$ 7,035,598	$ 2,168,100
Restricted Fund Expenditures	$ 34,289	$ 63,988	$ 3,087	$ 231,863	$ 231,863	$ 130,150
Total General Fund Expenditures	$ 29,050,130	$ 29,587,646	$ 15,936,683	$ 53,245,185	$ 36,657,145	$ 32,078,173



City of Nacogdoches
2023 / 2024 General Fund Expenditures by Classification

	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
Personnel Services	$ 20,421,245	$ 21,955,607	$ 10,758,643	$ 22,256,061	$ 22,310,626	$ 23,039,519
Supplies and Materials	$ 1,822,810	$ 1,057,678	$ 478,069	$ 1,158,260	$ 1,169,060	$ 1,153,116
Maintenance of Structures	$ 1,022,730	$ 1,082,241	$ 676,744	$ 1,303,084	$ 1,691,034	$ 1,393,354
Contractual Services	$ 2,666,947	$ 2,940,474	$ 1,501,476	$ 3,183,472	$ 3,264,042	$ 3,280,425
Sundry Charges	$ 533,591	$ 516,015	$ 275,918	$ 588,336	$ 588,336	$ 721,509
Capital Outlay	$ 2,317,904	$ 1,728,784	$ 1,953,534	$ 24,294,109	$ 7,035,598	$ 2,168,100
Restricted Fund Exp	$ 34,289	$ 63,988	$ 3,087	$ 231,863	$ 231,863	$ 130,150
Inter - Fund Transfers	$ 230,614	$ 242,859	$ 289,212	$ 230,000	$ 366,586	$ 192,000
Total	$ 29,050,130	$ 29,587,646	$ 15,936,683	$ 53,245,185	$ 36,657,145	$ 32,078,173



City of Nacogdoches
2023 / 2024 General Fund Expenditures by Department

	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
City Council	$ 23,979	$ 23,613	$ 19,077	$ 26,500	$ 26,500	$ 28,500
City Manager	$ 320,398	$ 301,267	$ 161,090	$ 300,471	$ 300,471	$ 302,337
Municipal Court	$ 233,878	$ 282,340	$ 145,358	$ 312,321	$ 312,321	$ 328,912
City Secretary	$ 117,057	$ 129,597	$ 104,666	$ 190,000	$ 190,000	$ 198,678
Finance	$ 517,999	$ 670,231	$ 344,274	$ 670,875	$ 685,375	$ 693,569
Information Technology	$ 443,908	$ 447,675	$ 296,684	$ 517,523	$ 547,523	$ 496,361
Human Resources	$ 276,414	$ 383,216	$ 206,045	$ 437,665	$ 437,665	$ 458,062
Legal	$ 267,125	$ 273,178	$ 135,983	$ 276,260	$ 276,260	$ 294,199
Planning & Zoning	$ 189,636	$ 278,697	$ 134,375	$ 265,240	$ 265,240	$ 252,195
Building Maintenance	$ 339,476	$ 363,544	$ 208,264	$ 376,293	$ 378,893	$ 379,125
Communication	$ -	$ -	$ 5,747	$ -	$ 88,905	$ 122,337
Vehicle Maintenance	$ 294,357	$ 307,979	$ 157,822	$ 333,906	$ 333,906	$ 329,647
Engineering	$ 501,445	$ 597,878	$ 288,150	$ 605,363	$ 605,363	$ 680,632
Convention & Tourism	$ 362,814	$ 312,682	$ 144,344	$ 329,518	$ 329,518	$ 302,872
Economic Development	$ 253,763	$ 236,268	$ 128,466	$ 265,759	$ 265,759	$ 279,332
Non-Departmental	$ 2,550,025	$ 1,917,297	$ 795,339	$ 1,623,516	$ 1,623,516	$ 1,839,828
General Govt.	$ 6,692,274	$ 6,525,460	$ 3,275,683	$ 6,531,210	$ 6,667,215	$ 6,986,586
Police	$ 8,538,572	$ 8,673,356	$ 4,464,748	$ 9,250,315	$ 9,250,315	$ 9,661,069
Fire	$ 6,593,645	$ 7,441,467	$ 3,329,287	$ 6,871,138	$ 6,879,088	$ 6,865,816
Code Enforcement	$ -	$ 277,178	$ 111,250	$ 264,212	$ 264,212	$ 272,644
Inspection	$ 372,850	$ 137,728	$ 101,702	$ 232,960	$ 232,960	$ 247,887
Animal Control	$ 506,726	$ 551,325	$ 294,878	$ 602,009	$ 602,009	$ 612,917
Public Safety	$ 16,011,793	$ 17,081,054	$ 8,301,864	$ 17,220,634	$ 17,228,584	$ 17,660,333
Historic Sites & Main Street	$ 303,041	$ 241,709	$ 183,077	$ 389,895	$ 393,395	$ 433,423
Library	$ 558,678	$ 570,978	$ 305,920	$ 620,276	$ 632,276	$ 621,647
Recreation	$ 525,249	$ 624,065	$ 347,133	$ 695,799	$ 695,799	$ 752,534
Parks & Cemetery	$ 1,304,618	$ 1,398,012	$ 740,715	$ 1,593,417	$ 1,617,847	$ 1,665,421
Cultural & Recreational	$ 2,691,586	$ 2,834,764	$ 1,576,845	$ 3,299,387	$ 3,339,317	$ 3,473,025
Public Works Administration	$ 133,189	$ 131,906	$ 65,199	$ 129,044	$ 129,044	$ 131,370
Streets	$ 938,481	$ 978,832	$ 471,258	$ 1,308,938	$ 1,658,938	$ 1,336,609
Highways & Streets	$ 1,071,670	$ 1,110,738	$ 536,457	$ 1,437,982	$ 1,787,982	$ 1,467,979
Inter - Fund Transfers	$ 230,614	$ 242,859	$ 289,212	$ 230,000	$ 366,586	$ 192,000
Total Operating Budget	$ 26,697,937	$ 27,794,874	$ 13,980,062	$ 28,719,213	$ 29,389,684	$ 29,779,923
Reserve Funds Capital Equip/CIP/Spec Projects	$ 2,317,904	$ 1,728,784	$ 1,953,534	$ 24,294,109	$ 7,035,598	$ 2,168,100
Restricted Funds Expenditures	$ 34,289	$ 63,988	$ 3,087	$ 231,863	$ 231,863	$ 130,150
Total General Fund Budget	$ 29,050,130	$ 29,587,646	$ 15,936,683	$ 53,245,185	$ 36,657,145	$ 32,078,173

City of Nacogdoches
2023 / 2024 General Fund Reserves Expenditures

Description	Reserves
Capital Equipment:	
Info Tech - Switches for Various Depts	$ 60,000
Info Tech - PC Upgrades	$ 25,000
Info Tech - Evidence Storage for PD	$ 50,000
Info Tech - Watchguard Backup for PD	$ 25,000
Info Tech - Virtualization Software Upgrade	$ 15,000
Bldg Maint - City Hall Fire Alarm System	$ 25,000
Recreation - Gymnastics Flooring	$ 28,600
Parks & Cemetery - Sunset Parking Lot	$ 45,000
Parks & Cemetery - East Lake Restroom Renovation	$ 33,500
Parks & Cemetery - Sunset Office Renovation	$ 31,000
Parks & Cemetery - Drinking Fountains at Maroney	$ 16,500
Parks & Cemetery - Baseball Windscreens	$ 15,000
Parks & Cemetery - Sportsplex Fencing	$ 13,000
Parks & Cemetery - Highlift Rotary Cutter	$ 11,000
Parks & Cemetery - Softball Windscreens	$ 8,000
Parks & Cemetery - Sickle Bar Mower	$ 8,000
Streets - Boom Mower	$ 200,000
Streets - 4x4 Crew Cab Truck	$ 75,000
Streets - Crash Bollards	$ 13,500
Capital Equipment Total	**$ 698,100**
Capital Improvements:	
Parks - Parking Lot Repaving	$ 30,000
Parks - Temple Spray Station	$ 180,000
Streets - Annual Street Rehab	$ 250,000
Police - Roof Replacement	$ 50,000
City Hall - Roof Replacement	$ 900,000
Durst-Taylor - Roof Replacement	$ 60,000
Capital Improvements Total	**$ 1,470,000**
Grand Total	**$ 2,168,100**

City of Nacogdoches
2023 / 2024 Utility Fund Summary

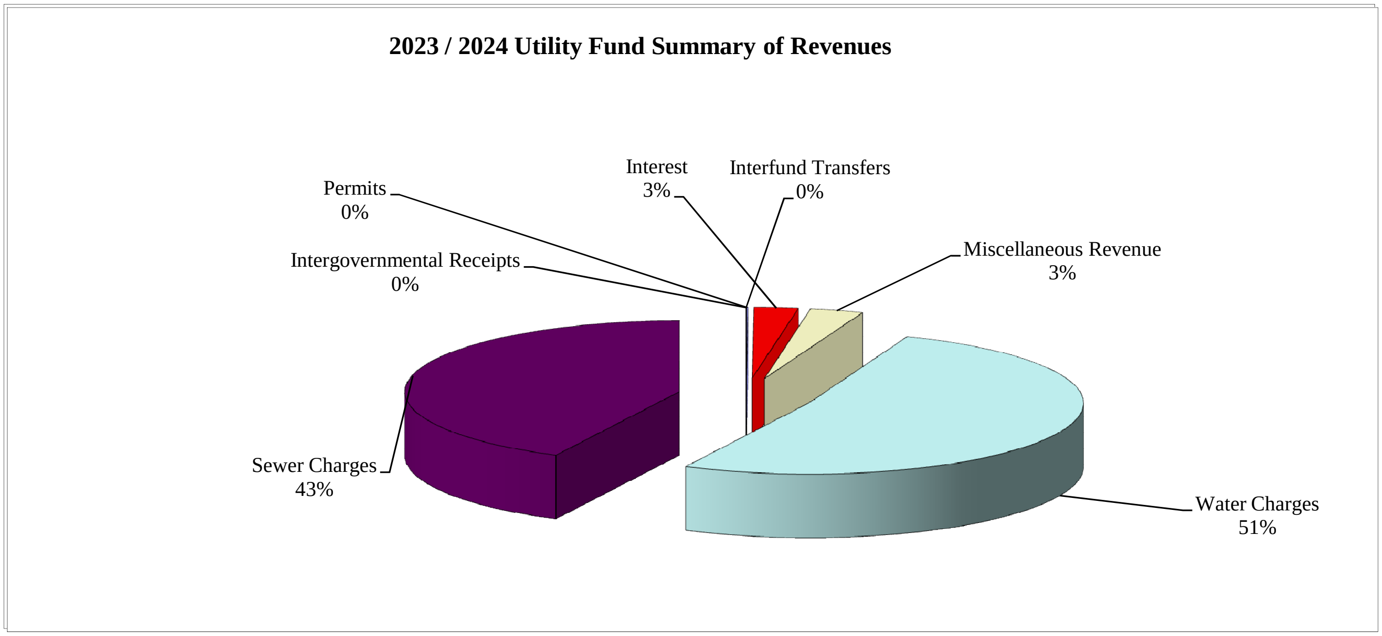
	Water & Sewer Operations	Capital Replacement	Debt Service	Debt Service Reserve	Total Water & Sewer Fund
October 1, 2023 Estimated Cash Reserves					
Unrestricted Cash & Cash Equivalents	$ 6,724,894				$ 6,724,894
Restricted Cash for ARPA Funding		$ 319,870			$ 319,870
Restricted Cash for Equipment Replacement		$ 8,145,127			$ 8,145,127
Restricted Cash for Future Water & Sewer CIP		$ 6,862,184			$ 6,862,184
Restricted Cash for Debt Service			$ 2,969,026		$ 2,969,026
Restricted Cash for Debt Service Reserve				$ 1,464,076	$ 1,464,076
Total Estimated Beginning Cash Balance	$ 6,724,894	$ 15,327,181	$ 2,969,026	$ 1,464,076	$ 26,485,177
2023 / 2024 Budget Revenues					
Permits	$ 21,000				$ 21,000
Interest	$ 125,000	$ 346,900	$ 40,000	$ 25,000	$ 536,900
Miscellaneous Revenue	$ 647,500				$ 647,500
Water Sales	$ 10,650,000				$ 10,650,000
Sewer Sales	$ 8,800,000				$ 8,800,000
Interfund Transfers	$ -				$ -
Total 2023 / 2024 Budget Revenues	$ 20,243,500	$ 346,900	$ 40,000	$ 25,000	$ 20,655,400
2023 / 2024 Other Finance Sources					
Contribution from Operations-Debt Service			$ 2,948,804		$ 2,948,804
Contribution from Operations-Depreciation		$ 3,644,118			$ 3,644,118
Contribution from Operations-Future Water & Sewer CIP		$ 1,000,000			$ 1,000,000
Total 2023 / 2024 Other Finance Sources	$ -	$ 4,644,118	$ 2,948,804	$ -	$ 7,592,922
Total Available Funds	$ 26,968,394	$ 20,318,199	$ 5,957,830	$ 1,489,076	$ 54,733,499
2023 / 2024 Operating Budget Expenses					
Water Billing	$ 1,507,334				$ 1,507,334
Water Production	$ 2,631,363				$ 2,631,363
Distribution & Collection	$ 1,937,230				$ 1,937,230
Wastewater Treatment	$ 3,367,505				$ 3,367,505
Non - Departmental	$ 458,439				$ 458,439
Debt Service - Principal			$ 2,690,000		$ 2,690,000
Debt Service - Interest			$ 258,804		$ 258,804
Inter - Fund Transfers	$ 3,710,170				$ 3,710,170
Total 2023 / 2024 Operating Budget Expenses	$ 13,612,041	$ -	$ 2,948,804	$ -	$ 16,560,845

City of Nacogdoches
2023 / 2024 Utility Fund Summary

	Water & Sewer Operations	Capital Replacement	Debt Service	Debt Service Reserve	Total Water & Sewer Fund
2023 / 2024 Capital Improvements					
Water Projects					
Water Line Additions/Replacements		$ 750,000			$ 750,000
Water Line Developer Reimb.		$ 250,000			$ 250,000
Water Well Rehab (one annually)		$ 225,000			$ 225,000
Water Wells #5 & #10 Plugging		$ 180,000			$ 180,000
VFD for Motors Surface Water Plant		$ 120,000			$ 120,000
Lake Nac TCEQ Required Spillway Repair		$ 300,000			$ 300,000
SWTP Gate Replacement		$ 50,000			$ 50,000
Post Oak Booster Pump		$ 45,000			$ 45,000
Wastewater Projects					
Sanitary Sewer Line Additions/Replacements		$ 750,000			$ 750,000
Sanitary Sewer Line Developer Reimb.		$ 250,000			$ 250,000
WWTP General Improvements.		$ 500,000			$ 500,000
Clarifier #3 & #4 Rebuild		$ 2,400,000			$ 2,400,000
Bar Screen Replacement		$ 215,000			$ 215,000
RAS Pump Replacements		$ 300,000			$ 300,000
Influent Pump Replacements		$ 125,000			$ 125,000
Surface Aerator Replacement		$ 50,000			$ 50,000
Total 2023 / 2024 Capital Improvements	$ -	$ 6,510,000	$ -	$ -	$ 6,510,000
2023 / 2024 Capital Equipment					
Utility Billing - Replacement for 1.2 ton Truck Unit 732		$ 45,000			$ 45,000
Utility Billing - Replacement for 1.2 ton Truck Unit 733		$ 45,000			$ 45,000
Utility Billing - Replacement for 1.2 ton Truck Unit 736		$ 45,000			$ 45,000
Utility Billing - Oufit Unit 734 w Utility Bed and Safety Features		$ 20,000			$ 20,000
Water Production - Replacment 4x4 Truck		$ 55,000			$ 55,000
Water Production - Portable Chlorine Boost Sys w/ trailer		$ 40,000			$ 40,000
Water Production - Vacuum Pump for SWTP		$ 22,000			$ 22,000
Water Production - SxS UTV		$ 18,000			$ 18,000
Water Production - 60 ZTR Mower		$ 12,000			$ 12,000
Utility Const - Skid Steer		$ 70,000			$ 70,000
Utility Const - 4x4 UTV		$ 18,000			$ 18,000
Utility Const - 60" ZTR Mower		$ 12,000			$ 12,000
Wastewater - Replacement 4x4 Truck		$ 55,000			$ 55,000
Total 2023 / 2024 Capital Equipment	$ -	$ 457,000	$ -	$ -	$ 457,000
Other Finance Uses					
Contributions to Debt Service	$ 2,948,804				$ 2,948,804
Contributions to Capital Replacement - Depreciation	$ 3,644,118				$ 3,644,118
Contributions to Capital Replacement - Future CIP	$ 1,000,000				$ 1,000,000
Total Other Finance Uses	$ 7,592,922	$ -	$ -	$ -	$ 7,592,922
September 30, 2024 Estimated Cash Reserves					
Unrestricted Cash & Cash Equivalents	$ 5,763,431				$ 5,763,431
Restricted Cash for Capital/CIP		$ 13,351,199			$ 13,351,199
Restricted Cash for Debt Service			$ 3,009,026		$ 3,009,026
Restricted Cash for Debt Service Reserve				$ 1,489,076	$ 1,489,076
Total Estimated Ending Cash Balance	$ 5,763,431	$ 13,351,199	$ 3,009,026	$ 1,489,076	$ 23,612,732
Total Allocated Funds	$ 26,968,394	$ 20,318,199	$ 5,957,830	$ 1,489,076	$ 54,733,499
25% Required Reserves	$ 4,140,211				
Excess over Reserve Requirement	$ 1,623,220				

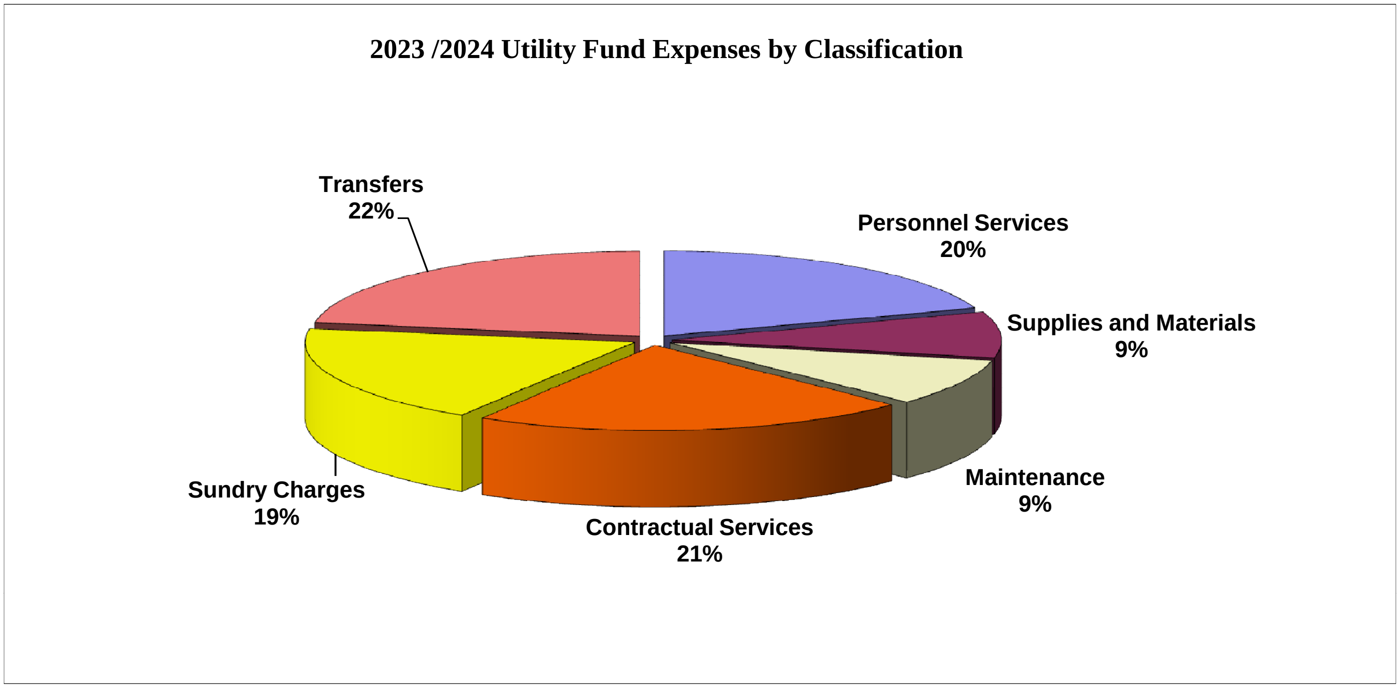
City of Nacogdoches
2023 / 2024 Utility Fund Revenues

	Actual Balance 2020 / 2021		Actual Balance 2021 / 2022		March Actual Balance 2022 / 2023		Adopted Budget 2022 / 2023		Amended Budget 2022 / 2023		Proposed Budget 2023 / 2024
Permits	$	36,693	$	24,242	$	19,341	$	5,000	$	5,000	$	21,000
Interest	$	68,404	$	306,424	$	770,050	$	171,900	$	171,900	$	536,900
Miscellaneous Revenue	$	648,352	$	686,301	$	349,984	$	597,500	$	597,500	$	647,500
Water Charges	$	10,212,346	$	11,018,534	$	5,110,272	$	10,500,000	$	10,500,000	$	10,650,000
Sewer Charges	$	8,713,584	$	8,887,340	$	4,267,998	$	9,000,000	$	9,000,000	$	8,800,000
Interfund Transfers	$	150,000	$	-	$	-	$	-	$	-	$	-
Intergovernmental Receipts	$	-	$	189,371	$	-	$	-	$	-	$	-
Total Budgeted Revenues	$	19,829,379	$	21,112,212	$	10,517,644	$	20,274,400	$	20,274,400	$	20,655,400



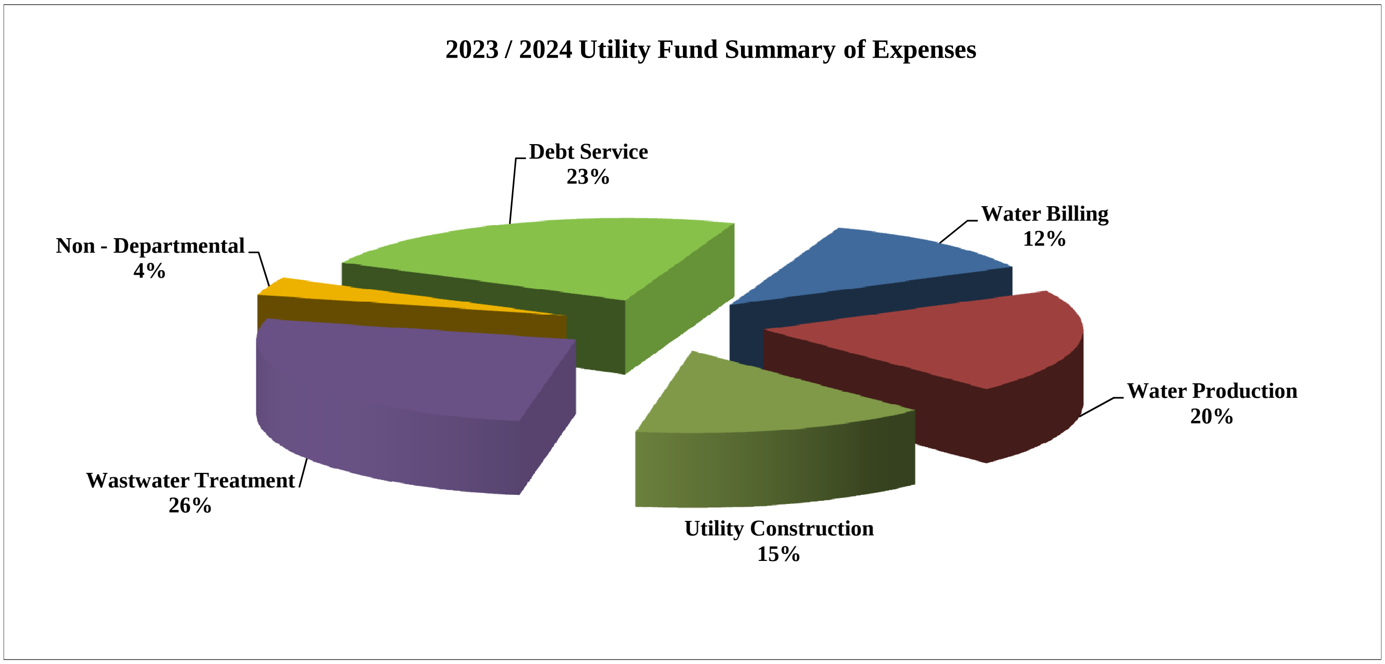
City of Nacogdoches
2023 / 2024 Utility Fund Expenses by Classification

	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
Personnel Services	$ 2,764,734	$ 2,752,699	$ 1,522,422	$ 3,122,686	$ 3,122,686	$ 3,255,469
Supplies and Materials	$ 874,711	$ 1,200,751	$ 695,440	$ 1,256,064	$ 1,256,064	$ 1,449,756
Maintenance	$ 1,300,132	$ 1,241,753	$ 667,320	$ 1,338,422	$ 1,381,172	$ 1,466,742
Contractual Services	$ 2,013,347	$ 2,310,078	$ 1,767,999	$ 2,887,386	$ 3,353,396	$ 3,559,513
Sundry Charges	$ 4,436,723	$ 4,066,575	$ 1,414,324	$ 3,914,140	$ 3,914,140	$ 3,119,195
Transfers	$ 3,557,514	$ 3,607,881	$ 1,803,404	$ 3,606,807	$ 3,606,807	$ 3,710,170
Total	$ 14,947,161	$ 15,179,737	$ 7,870,908	$ 16,125,505	$ 16,634,265	$ 16,560,845



City of Nacogdoches
2023 / 2024 Utility Fund Expenses by Department

	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
Water Billing	$ 1,234,558	$ 1,354,003	$ 666,159	$ 1,446,007	$ 1,488,757	$ 1,507,334
Water Production	$ 1,826,155	$ 2,082,006	$ 1,555,342	$ 2,542,701	$ 2,947,201	$ 2,631,363
Utility Construction	$ 1,314,050	$ 1,549,514	$ 824,152	$ 1,761,076	$ 1,761,076	$ 1,937,230
Wastwater Treatment	$ 2,265,633	$ 2,304,000	$ 1,381,568	$ 2,609,190	$ 2,609,190	$ 3,367,505
Non - Departmental	$ 403,222	$ 316,365	$ 235,526	$ 416,699	$ 478,209	$ 458,439
Debt Service	$ 4,346,029	$ 3,965,969	$ 1,404,756	$ 3,743,025	$ 3,743,025	$ 2,948,804
Total Operating Expenses	$ 11,389,647	$ 11,571,856	$ 6,067,504	$ 12,518,698	$ 13,027,458	$ 12,850,675
Inter - Fund Transfers	$ 3,557,514	$ 3,607,881	$ 1,803,404	$ 3,606,807	$ 3,606,807	$ 3,710,170
Total Expenses	$ 14,947,161	$ 15,179,737	$ 7,870,908	$ 16,125,505	$ 16,634,265	$ 16,560,845



City of Nacogdoches
2023 / 2024 Utility Fund Reserves Expenses

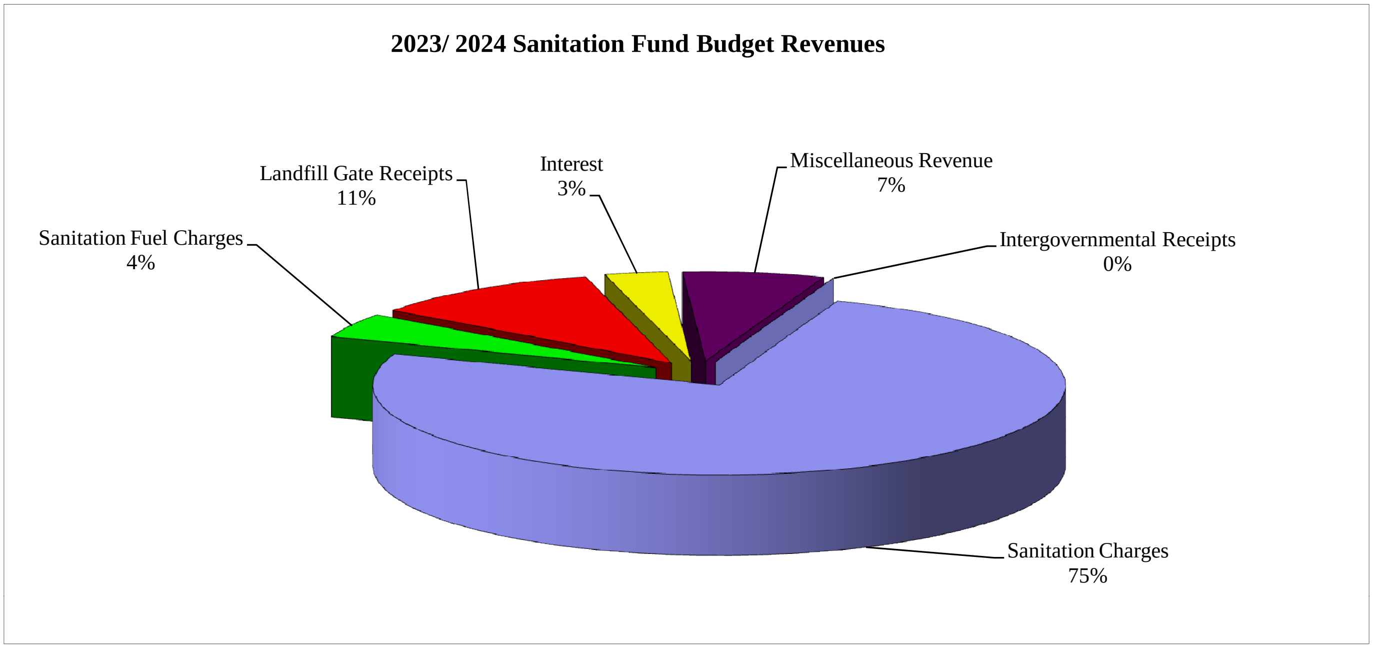
Department	Description	Depreciation Fund	
Capital Equipment:			
Utility Billing	Replacement for 1.2 ton Truck Unit 732	$45,000	$155,000
Utility Billing	Replacement for 1.2 ton Truck Unit 733	$45,000	
Utility Billing	Replacement for 1.2 ton Truck Unit 736	$45,000	
Utility Billing	Outfit Unit 734 w/Utility Bed; Safety Features	$20,000	
Water Production	Replacement Truck - upgrade to 4x4	$55,000	$147,000
Water Production	Portable Chlorine Boost System w/Trailer	$40,000	
Water Production	Vacuum Pump for SWTP	$22,000	
Water Production	Replacement UTV	$18,000	
Water Production	Replacement Riding Mower	$12,000	
Utility Construction	Replacement Skid steer	$70,000	$100,000
Utility Construction	Replacement 4x4 UTV	$18,000	
Utility Construction	Replacement 60" ZTR Mower	$12,000	
Wastewater Treatment	Replacement Truck - upgrade to 4x4	$55,000	
	Capital Equipment Total	**$ 457,000**	
Capital Improvements:			
Water	Water Line Additions/Replacements	$750,000	
Water	Water Line Developer Reimb.	$250,000	
Water	Water Well Rehab (one annually)	$225,000	
Water	Water Wells #5 & #10 Plugging	$180,000	
Water	VFD for Motors Surface Water Plant	$120,000	
Water	Lake Nac TCEQ Required Spillway Repair	$300,000	
Water	SWTP Gate Replacement	$50,000	
Water	Post Oak Booster Pump	$45,000	
Wastewater	Sanitary Sewer Line Additions/Replacements	$750,000	
Wastewater	Sanitary Sewer Line Developer Reimb.	$250,000	
Wastewater	WWTP General Improvements.	$500,000	
Wastewater	Clarifier #3 & #4 Rebuild	$2,400,000	
Wastewater	Bar Screen Replacement	$215,000	
Wastewater	RAS Pump Replacements	$300,000	
Wastewater	Influent Pump Replacements	$125,000	
Wastewater	Surface Aerator Replacement	$50,000	
	Capital Improvements Total	**$ 6,510,000**	
	Grand Total	**$ 6,967,000**	

City of Nacogdoches
2023 / 2024 Sanitation Fund Summary

	Sanitation Fund Operations	Capital Replacement	Landfill Pit Liability Account	Total Sanitation Fund
October 1, 2023 Estimated Cash Reserves				
Unrestricted Cash & Cash Equivalents	$ 3,248,835			$ 3,248,835
Restricted Cash for Equipment Replacement		$ 2,731,467		$ 2,731,467
Restricted Cash for Landfill Pit Liability			$ 3,671,358	$ 3,671,358
Total Estimated Beginning Cash Balance	$ 3,248,835	$ 2,731,467	$ 3,671,358	$ 9,651,660
2023 / 2024 Budget Revenues				
Sanitation Charges	$ 5,664,000			$ 5,664,000
Sanitation Fuel Charges	$ 336,000			$ 336,000
Landfill Gate Receipts	$ 825,000			$ 825,000
Interest	$ 100,000	$ 71,900	$ 50,000	$ 221,900
Miscellaneous Revenue	$ 500,000			$ 500,000
Interfund Transfers	$ -			$ -
Total 2023 / 2024 Budget Revenues	$ 7,425,000	$ 71,900	$ 50,000	$ 7,546,900
2023 / 2024 Other Finance Sources				
Contributions from Operations-Depreciation		$ 968,996		$ 968,996
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 2023 / 2024 Other Finance Sources	$ -	$ 1,718,996	$ 500,000	$ 2,218,996
Total Available Funds	$ 10,673,835	$ 4,522,363	$ 4,221,358	$ 19,417,556
2023 / 2024 Budget Operating Expenses				
Sanitation Collection	$ 1,623,692			$ 1,623,692
Sanitation Disposal	$ 1,059,895			$ 1,059,895
Sanitation Administration	$ 238,113			$ 238,113
Non - Departmental	$ 412,428			$ 412,428
Inter - Fund Transfers	$ 2,402,137			$ 2,402,137
Total 2023 / 2024 Budget Operating Expenses	$ 5,736,265	$ -	$ -	$ 5,736,265
2023 / 2024 Capital Improvements				
Sanitation Admin Roof		$ 50,000	$ -	$ 50,000
Central Garbage Sites Downtown		$ 60,000		$ 60,000
Block P Road Repair			$ 275,000	$ 275,000
Total 2023 / 2024 Capital Improvements	$ -	$ 110,000	$ 275,000	$ 385,000
2023 / 2024 Capital Equipment				
Sanitation Admin - Automated Gate Entrance		$ 12,000		$ 12,000
Sanitation Admin - Security Entrance for Bldg		$ 8,000		$ 8,000
Sanitation Collection - Replace Side Load Garbage Truck (2)		$ 931,500		$ 931,500
Sanitation Collection - 1 Ton 4x4 Truck		$ 75,000		$ 75,000
Sanitation Collection - Pressure Washer		$ 12,000		$ 12,000
Sanitation Disposal - Drone for Surveying		$ 10,000		$ 10,000
Sanitation Disposal - Scale House Roof/Floor		$ 6,000		$ 6,000
Total 2023 / 2024 Capital Equipment Expenses	$ -	$ 1,054,500	$ -	$ 1,054,500
Other Finance Uses				
Contributions to Equipment Replacement	$ 968,996			$ 968,996
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	$ 2,218,996	$ -	$ -	$ 2,218,996
September 30, 2024 Estimated Cash Reserves				
Unrestricted Cash & Cash Equivalents	$ 2,718,574			$ 2,718,574
Restricted Cash for Equipment Replacement		$ 3,357,863		$ 3,357,863
Restricted Cash for Landfill Pit Liability			$ 3,946,358	$ 3,946,358
Total Estimated Ending Cash Balance	$ 2,718,574	$ 3,357,863	$ 3,946,358	$ 10,022,795
Total Allocated Funds	$ 10,673,835	$ 4,522,363	$ 4,221,358	$ 19,417,556
25% Required Reserves	$ 1,434,066			
Excess over Reserve Requirement	$ 1,284,508			

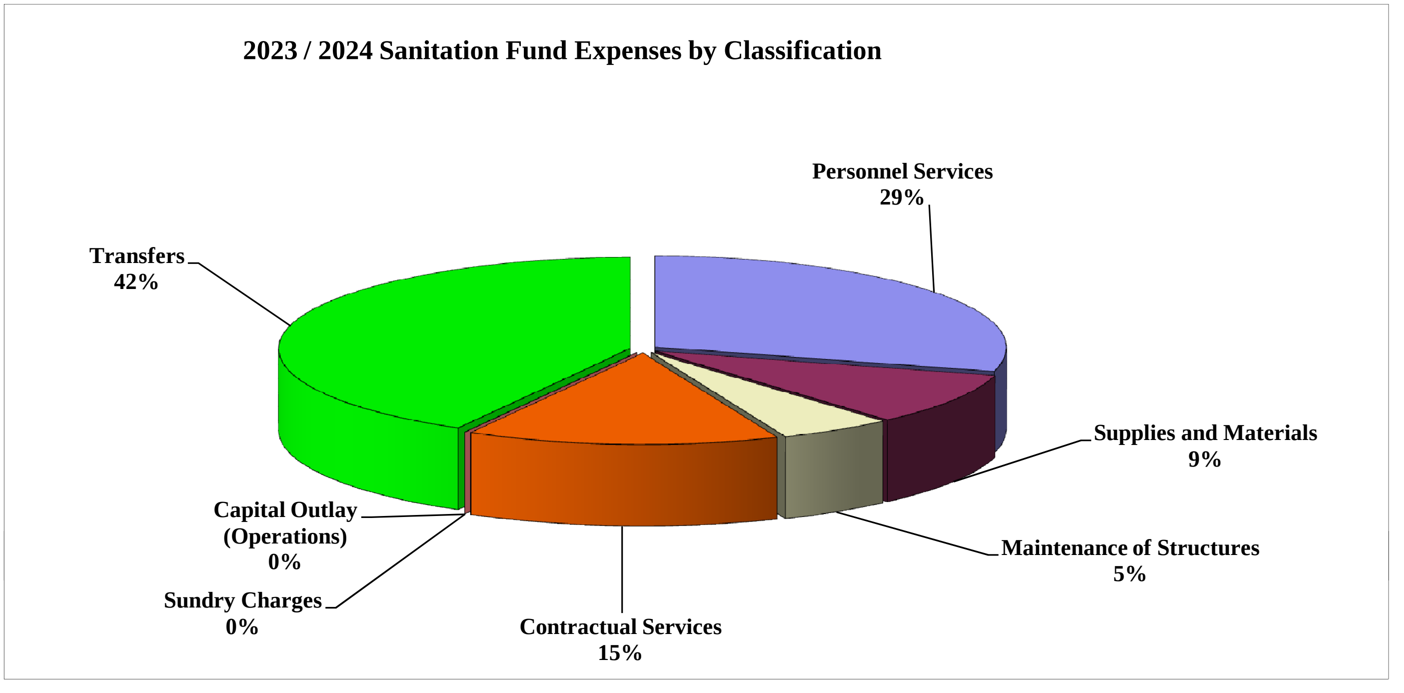
City of Nacogdoches
2023 / 2024 Sanitation Fund Revenues

	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
Sanitation Charges	$ 5,506,805	$ 5,656,034	$ 2,827,251	$ 5,616,000	$ 5,616,000	$ 5,664,000
Sanitation Fuel Charges	$ 247,482	$ 409,766	$ 206,553	$ 336,000	$ 336,000	$ 336,000
Landfill Gate Receipts	$ 819,952	$ 899,427	$ 394,066	$ 775,000	$ 775,000	$ 825,000
Interest	$ 78,392	$ 121,333	$ 246,056	$ 102,900	$ 102,900	$ 221,900
Miscellaneous Revenue	$ 277,767	$ 892,904	$ 319,168	$ 400,000	$ 400,000	$ 500,000
Intergovernmental Receipts	$ -	$ 338,172	$ -	$ -	$ -	$ -
Total Revenues	$ 6,930,398	$ 8,317,635	$ 3,993,094	$ 7,229,900	$ 7,229,900	$ 7,546,900



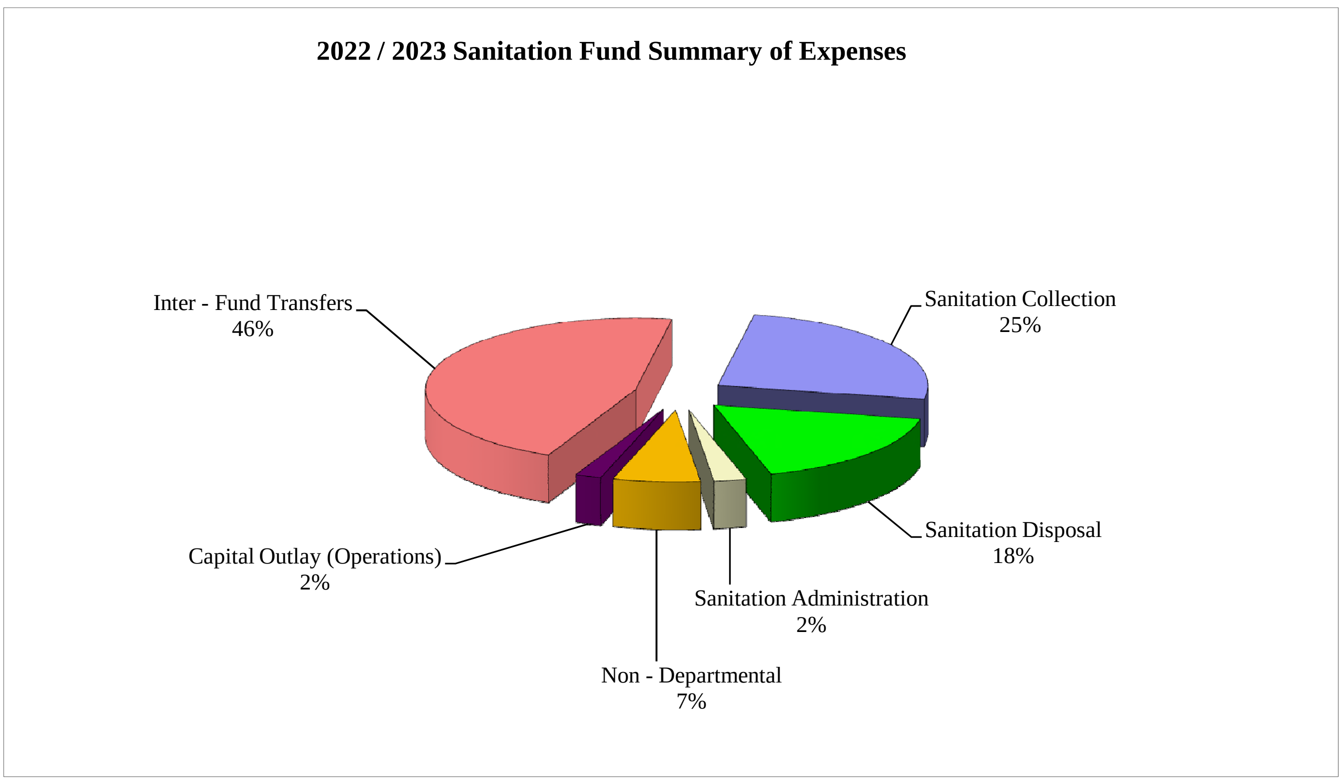
City of Nacogdoches
2023 / 2024 Sanitation Fund Expenses by Classification

	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
Personnel Services	$ 1,572,688	$ 1,307,240	$ 816,559	$ 1,626,109	$ 1,649,294	$ 1,678,179
Supplies and Materials	$ 259,237	$ 566,607	$ 242,127	$ 526,100	$ 526,100	$ 534,600
Maintenance of Structures	$ 513,900	$ 693,387	$ 192,537	$ 297,914	$ 297,914	$ 298,374
Contractual Services	$ 734,280	$ 442,539	$ 285,507	$ 785,207	$ 815,962	$ 822,975
Sundry Charges	$ 76,277	$ 84,306	$ -	$ -	$ -	$ -
Capital Outlay (Operations)	$ 98,179	$ -	$ -	$ -	$ -	$ -
Transfers	$ 2,294,810	$ 2,289,044	$ 1,179,758	$ 2,309,512	$ 2,309,512	$ 2,402,137
Total	$ 5,549,371	$ 5,383,122	$ 2,716,488	$ 5,544,842	$ 5,598,782	$ 5,736,265



City of Nacogdoches
2023 / 2024 Sanitation Fund Expenses by Department

	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
Sanitation Collection	$ 1,659,642	$ 1,512,497	$ 766,856	$ 1,578,951	$ 1,602,136	$ 1,623,692
Sanitation Disposal	$ 976,993	$ 1,020,374	$ 456,252	$ 1,060,366	$ 1,060,366	$ 1,059,895
Sanitation Administration	$ 136,159	$ 170,154	$ 106,512	$ 214,073	$ 214,073	$ 238,113
Non - Departmental	$ 383,588	$ 391,053	$ 207,111	$ 381,940	$ 412,695	$ 412,428
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay (Operations)	$ 98,179	$ -	$ -	$ -	$ -	$ -
Total Operating Expenses	$ 3,254,561	$ 3,094,078	$ 1,536,730	$ 3,235,330	$ 3,289,270	$ 3,334,128
Inter - Fund Transfers	$ 2,294,810	$ 2,289,044	$ 1,179,758	$ 2,309,512	$ 2,309,512	$ 2,402,137
Total Expenses	$ 5,549,371	$ 5,383,122	$ 2,716,488	$ 5,544,842	$ 5,598,782	$ 5,736,265



City of Nacogdoches
2023 / 2024 Sanitation Fund Reserves Expenses

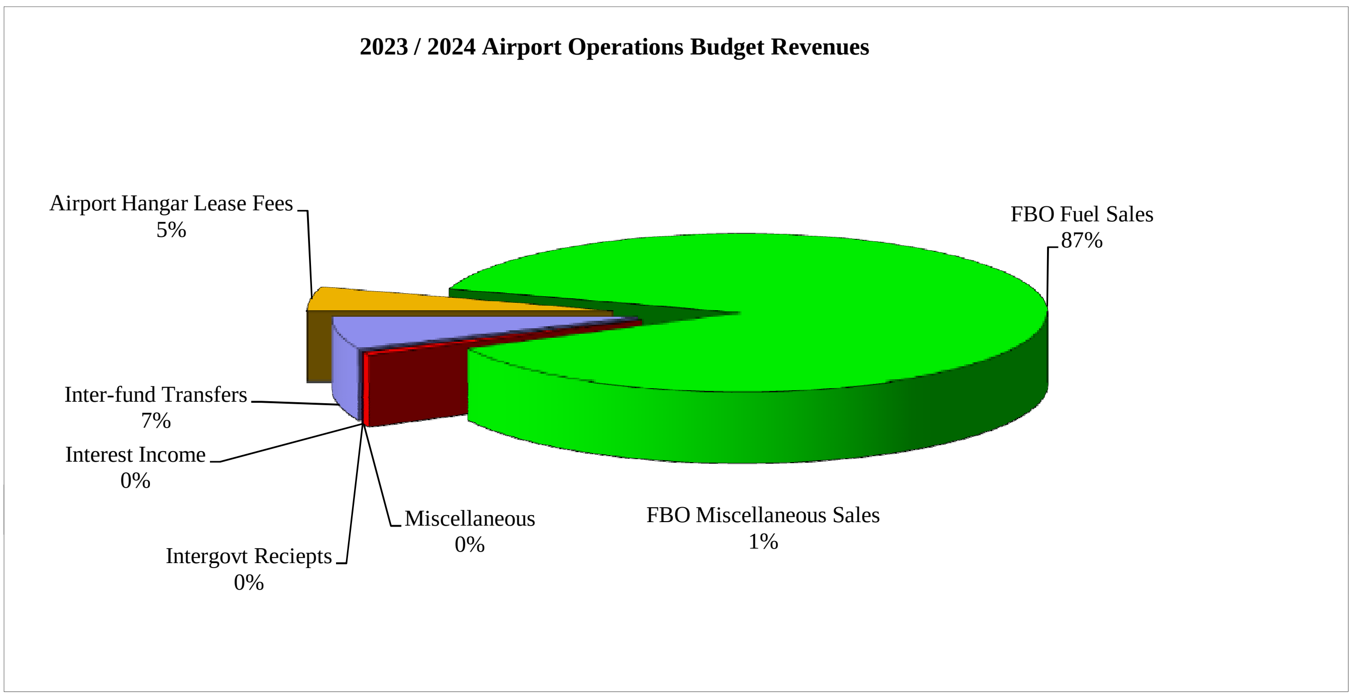
Department	Description	Depreciation Fund
Capital Equipment:		
Sanitation Admin	Sanitation Admin - Automated Gate Entrance	$ 12,000
Sanitation Admin	Sanitation Admin - Security Entrance for Bldg	$ 8,000
Sanitation Collection	Sanitation Collection - Replace Side Load Garbage Truck (2)	$ 931,500
Sanitation Collection	Sanitation Collection - 1 Ton 4x4 Truck	$ 75,000
Sanitation Collection	Sanitation Collection - Pressure Washer	$ 12,000
Sanitation Disposal	Sanitation Disposal - Drone for Surveying	$ 10,000
Sanitation Disposal	Sanitation Disposal - Scale House Roof/Floor	$ 6,000
	Capital Equipment Total	**$ 1,054,500**
Capital Improvements:		
Sanitation Admin	Sanitation Admin Roof	$ 50,000
Sanitation Collection	Central Garbage Sites Downtown	$ 60,000
Sanitation Disposal	Block P Road Repair	$ 275,000
	Capital Improvements Total	**$ 385,000**
	Grand Total	**$ 1,439,500**

City of Nacogdoches
2023 / 2024 Airport FBO Operations Summary

		Airport FBO Operations
October 1, 2023 Estimated Cash Reserves		
Unrestricted Cash & Cash Equivalents	$	177,073
Total Estimated Beginning Cash Balance	$	177,073
2023 / 2024 Budget Revenues		
Airport Hangar Lease Fees	$	36,250
FBO Fuel Sales	$	650,000
FBO Miscellaneous Sales	$	5,000
Miscellaneous	$	-
Interest Income	$	750
Intergovt Receipt	$	-
Inter-fund Transfers	$	50,000
Total 2023 / 2024 Budget Revenues	$	742,000
Total Available Funds	$	919,073
2023 / 2024 Budget Operating Expenditures		
FBO Operations	$	769,167
Capital Equipment	$	30,000
Airport Non-Departmental	$	-
Total 2023 / 2024 Operating Budget Expenditures	$	799,167
September 30,2024 Estimated Cash Reserves		
Unrestricted Cash & Cash Equivalents	$	119,906
Total Estimated Ending Cash Balance	$	119,906
Total Allocated Funds	$	919,073

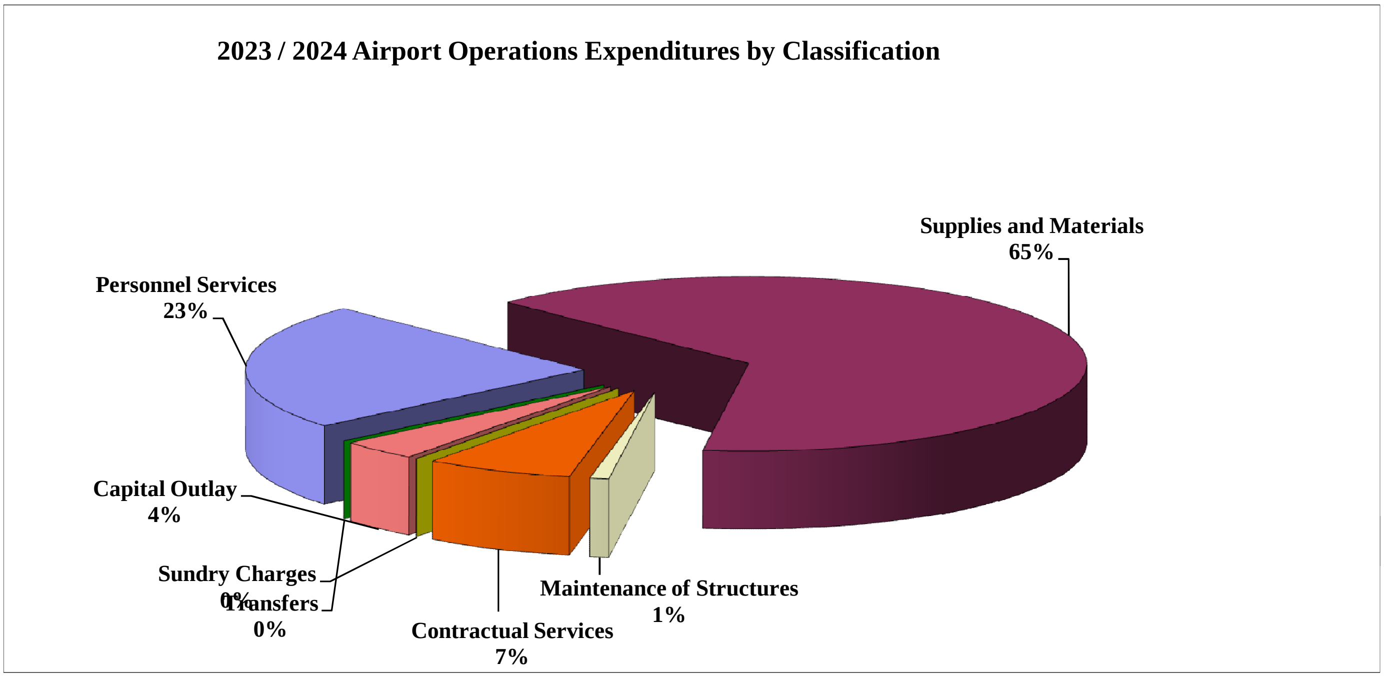
City of Nacogdoches
2023 / 2024 Airport FBO Operations Revenues

	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
Airport Hangar Lease Fees	$ 32,969	$ 36,209	$ 36,262	$ 35,000	$ 35,000	$ 36,250
FBO Fuel Sales	$ 360,398	$ 609,888	$ 341,065	$ 500,000	$ 500,000	$ 650,000
FBO Miscellaneous Sales	$ 3,557	$ 2,233	$ 1,821	$ 4,500	$ 4,500	$ 5,000
Miscellaneous	$ -	$ -	$ 10	$ 500	$ 500	$ -
Interest Income	$ 421	$ 881	$ 440	$ 350	$ 350	$ 750
Intergovt Reciepts	$ 53,000	$ -	$ -	$ -	$ -	$ -
Inter-fund Transfers	$ 100,000	$ -	$ -	$ 100,000	$ 100,000	$ 50,000
Total Operating Revenues	$ 550,345	$ 649,211	$ 379,598	$ 640,350	$ 640,350	$ 742,000



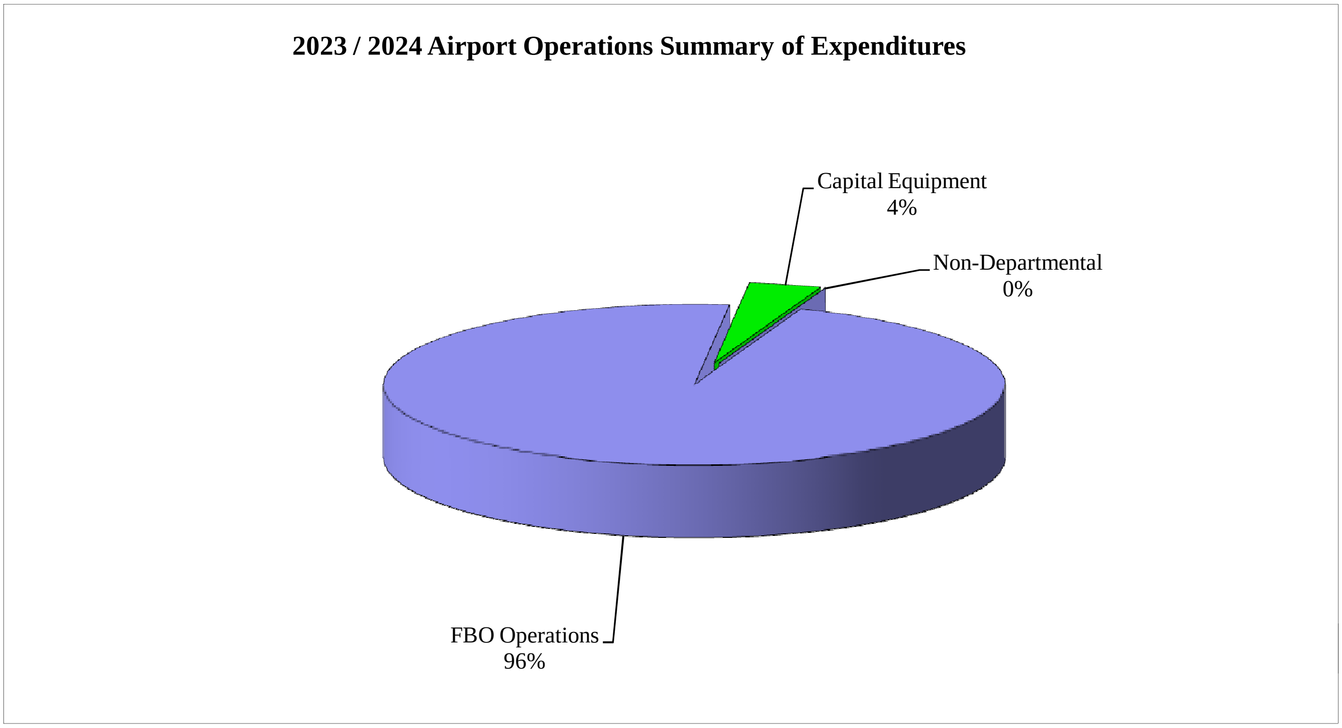
City of Nacogdoches
2023 / 2024 Airport FBO Operations Expenses by Classification

	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
Personnel Services	$ 153,514	$ 148,739	$ 107,006	$ 149,529	$ 149,529	$ 187,841
Supplies and Materials	$ 236,255	$ 475,068	$ 229,936	$ 390,700	$ 390,700	$ 517,600
Maintenance of Structures	$ 4,308	$ 5,129	$ 2,443	$ 6,700	$ 6,700	$ 7,250
Contractual Services	$ 38,162	$ 44,556	$ 26,137	$ 56,226	$ 56,226	$ 56,476
Sundry Charges	$ (600)	$ 9,377	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 30,000
Transfers	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 431,639	$ 682,868	$ 365,522	$ 603,155	$ 603,155	$ 799,167



City of Nacogdoches
2023 / 2024 Airport FBO Operations Expenses by Department

	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
FBO Operations	$ 431,639	$ 682,868	$ 365,522	$ 603,155	$ 603,155	$ 769,167
Capital Equipment	$ -	$ -	$ -	$ -	$ -	$ 30,000
Non-Departmental	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Expenditures	$ 431,639	$ 682,868	$ 365,522	$ 603,155	$ 603,155	$ 799,167



City of Nacogdoches
2023 / 2024 Special Revenue Funds Summary

	Economic Development Fund	Airport Construction Fund	Historical Fund	Public Safety Training Fund	Mayor's Committee on Disability	Special Grant Fund	Total
Beginning Fund Balance	$ 235,241	$ 83,879	$ 35,090	$ 11,901	$ 4,138	$ -	$ 370,249
Revenues							
Intergovernmental Receipts		$ 158,000		$ 3,000		$ 15,000	$ 176,000
Fines/Forfeitures							$ -
Payment Recv' on Loans	$ 37,248						$ 37,248
Investment Earnings	$ 20,000	$ 5,000	$ 2,500	$ 20		$ 50,000	$ 77,520
Contributions & Donations						$ 17,000	$ 17,000
Inter-Fund Transfers	$ 150,000	$ 62,000	$ 25,000		$ 5,000		$ 242,000
Total Revenues	$ 207,248	$ 225,000	$ 27,500	$ 3,020	$ 5,000	$ 82,000	$ 549,768
Expenditures							
Airport Construction		$ 220,000					$ 220,000
Forfeiture							$ -
Historical			$ 25,000				$ 25,000
Public Safety Training - Police				$ 10,000			$ 10,000
Public Safety Training - Fire				$ 4,000			$ 4,000
Mayor's Committee on Disability					$ 5,000		$ 5,000
Police						$ -	$ -
Library						$ 32,000	$ 32,000
Non Departmental						$ -	$ -
Interfund Transfers	$ 37,248						$ 37,248
Total Expenditures	$ 37,248	$ 220,000	$ 25,000	$ 14,000	$ 5,000	$ 32,000	$ 333,248
Ending Fund Balance	$ 405,241	$ 88,879	$ 37,590	$ 921	$ 4,138	$ 50,000	$ 586,769

City of Nacogdoches
2023 / 2024 Hotel / Motel Tax Fund Summary

	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
October 1, 2023 Estimated Beginning Cash Balance						**$ 425,717**
Revenues						
Hotel / Motel Occupancy Tax Receipts	$ 769,673	$ 864,318	$ 410,302	$ 800,000	$ 800,000	$ 850,000
Misc Grant/Contributions Receipts	$ 1,350	$ 30,100	$ -	$ -	$ -	$ -
Interest	$ 962	$ 9,203	$ 14,280	$ 3,000	$ 3,000	$ 10,000
Total Revenues	$ 771,985	$ 903,622	$ 424,582	$ 803,000	$ 803,000	$ 860,000
Total Available Funds						**$ 1,285,717**
Museum Maintenance/Services	$ 113	$ 120	$ -	$ 20,000	$ 45,500	$ 49,500
Nacogdoches County Exposition Services	$ 95,000	$ 95,000	$ 47,500	$ 95,000	$ 95,000	$ 95,000
Tourist & Convention Services	$ 559,319	$ 617,966	$ 262,792	$ 580,000	$ 580,000	$ 616,250
Capital Outlay - Zion Hill & Museums	$ 304,172	$ 631,812	$ 581,393	$ 235,000	$ 812,252	$ 200,000
Transfers to Historical Fund	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Total Expenses	$ 983,604	$ 1,369,899	$ 916,685	$ 955,000	$ 1,557,752	$ 985,750
September 30, 2024 Ending Cash Balance						**$ 299,967**
Total Allocated Funds						**$ 1,285,717**

City of Nacogdoches
2023 / 2024 Debt Service Fund Summary

October 1, 2023 Estimated Beginning Cash Balance		
2021 Tax Note	$	294,419
Total Beginning Balance	$	294,419
Revenues		
2021 Tax Note	$	224,253
Total Current Taxes	$	224,253
2021 Tax Note	$	2,265
Total Deliquent Taxes	$	2,265
Interest	$	10,000
Total Revenues	$	236,518
Total Available Funds	$	530,937
Expenditures		
2021 Tax Note	$	215,000
Total Principal Payments	$	215,000
2021 Tax Note	$	11,518
Total Interest Payments	$	11,518
Total Expenditures	$	226,518
September 30, 2024 Estimated Ending Cash Balance		
2021 Tax Note	$	304,419
Total Ending Balance	$	304,419
Total Allocated Funds	$	530,937

City of Nacogdoches
2023 / 2024 Capital Projects Fund Summary

	Street Maint		RLF		Total	
October 1, 2023 Estimated Beginning Cash Balance	$	71,687	$	317,422	$	389,109
Revenues						
Street Maintenance Fee	$	762,000	$	-	$	762,000
Trf f/ Eco Dev Fund	$	-	$	37,248	$	37,248
Trf f/ Utility Fund	$	-	$	-	$	-
Interest	$	10,000	$	10,000	$	20,000
Total Revenues	$	772,000	$	47,248	$	819,248
Total Available Funds	$	843,687	$	364,670	$	1,208,357
Operations						
Bad Debt	$	9,000	$	-	$	9,000
Capital						
Streets	$	763,000	$	-	$	763,000
Transfer						
Payback Utility Fund to Cover RLF	$	-	$	-	$	-
Total Expenditures	$	772,000	$	-	$	772,000
September 30, 2024 Ending Cash Balance	$	71,687	$	364,670	$	436,357
Total Allocated Funds	$	843,687	$	364,670	$	1,208,357

City of Nacogdoches
2023 / 2024 Equipment Replacement Fund Summary

October 1, 2023 Estimated Beginning Balance	$	3,565,669
Revenues		
Rental Receipts	$	717,259
Miscellaneous Revenue	$	-
Oil & Gas Revenue	$	500
Interest	$	65,000
Trf f/ General Fund	$	50,000
Total Revenues	$	832,759
Total Available Funds	$	4,398,428
Expenditures		
Police - Patrol Units (6)	$	400,000
Fire - Type 3 Wildland Engine	$	500,000
Fire - Arson Invest. Truck	$	55,000
Anim Shelter - Truck	$	45,000
Parks & Cemetery- Truck w/ Dump Bed	$	75,000
Parks & Cemetery- Truck	$	55,000
Parks & Cemetery- Truck	$	55,000
Parks & Cemetery- Truck	$	47,000
Parks & Cemetery- Truck	$	47,000
Parks & Cemetery- Truck	$	35,000
Parks & Cemetery- Mowers (3)	$	36,000
Info Tech - MS Office Licenses	$	26,000
Replacement HVAC as needed	$	50,000
Total Expenditures	$	1,426,000
September 30, 2024 Estimated Ending Balance	$	2,972,428
Total Allocated Funds	$	4,398,428

City of Nacogdoches
2023 / 2024 Self Insurance Fund Summary

October 1, 2023 Estimated Beginning Balance	$	2,651,353
Revenues		
Health Insurance		
Employer Contribution to Health Insurance	$	2,914,500
Employee Contribution to Health Insurance	$	421,422
Retiree Contribution to Health Insurance	$	91,878
Dental Insurance		
Employer Contribution to Dental Insurance	$	120,600
Employee Contribution to Dental Insurance	$	51,125
Non-Operating		
Interest	$	40,000
Total Revenues	$	3,639,525
Total Available Funds	$	6,290,878
Expenditures		
Health Insurance		
Insurance Claims	$	2,674,159
Administrative Fees	$	795,493
Special Services	$	31,500
Dental Insurance		
Insurance Claims	$	122,773
Administrative Fees	$	15,600
Total Expenditures	$	3,639,525
September 30, 2024 Estimated Ending Balance	$	2,651,353
Total Allocated Funds	$	6,290,878

City of Nacogdoches
Comparison of Required Notices and Legislative Services Expenditures

GENERAL FUND	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
Required Notice Advertising Services	$ 9,018	$ 14,513	$ 3,088	$ 8,375	$ 8,375	$ 9,075
Legislative Services	$ 20,004	$ 20,058	$ 10,098	$ 20,000	$ 20,000	$ 20,000
Total Expenditures	$ 29,022	$ 34,570	$ 13,186	$ 28,375	$ 28,375	$ 29,075

UTILITY FUND	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
Required Notice Advertising Services	$ 88	$ 129	$ 129	$ 900	$ 900	$ 900
Legislative Services	$ 20,092	$ 20,058	$ 10,098	$ 20,000	$ 20,000	$ 20,000
Total Expenses	$ 20,180	$ 20,186	$ 10,227	$ 20,900	$ 20,900	$ 20,900

SANITATION FUND	Actual Balance 2020 / 2021	Actual Balance 2021 / 2022	March Actual Balance 2022 / 2023	Adopted Budget 2022 / 2023	Amended Budget 2022 / 2023	Proposed Budget 2023 / 2024
Required Notice Advertising Services	$ 88	$ -	$ -	$ -	$ -	$ -
Legislative Services	$ 21,659	$ 20,047	$ 10,093	$ 20,000	$ 20,000	$ 20,000
Total Expenses	$ 21,747	$ 20,047	$ 10,093	$ 20,000	$ 20,000	$ 20,000

City of Nacogdoches Capital Improvements Program 2023 / 2024

PROJECT	Total Project Cost	Amended FY 22 - 23	Proposed FY 23 - 24	Proposed Bond Election	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27	Future FY 27 - 28
GENERAL FUND								
Community Facility:								
New Central Fire Station	$ 9,119			$ 9,119				
Maintenance Stations 1,3,4 CARRYOVER	$ 594	$ 594						
New Fire Station 1	$ 3,738			$ 3,738				
New Fire Station 3	$ 3,873			$ 3,873				
Renovate Fire Station 4	$ 975				$ 975			
Fire Training Facility	$ 870							$ 870
Community Facility Total	**$ 19,169**	**$ 594**	**$ -**	**$ 16,730**	**$ 975**	**$ -**	**$ -**	**$ 870**
Parks:								
Parking Lot Repaving Program (materials only)	$ 340	$ 150	$ 30		$ 40	$ 40	$ 40	$ 40
Liberty Hall Parking Lot Paving	$ 200				$ 200			
Mill Pond Park Parking Lot Construction	$ 120					$ 120		
Oak Grove Cemetery Repaving	$ 45	$ 45						
Restroom - Pecan Park	$ 259	$ 259						
Restrooms - Maroney Park	$ 259	$ 259						
Restrooms - Festival Park	$ 259	$ 259						
Restrooms - Banita North Park	$ 260			$ 260				
Restrooms - Ritchie Park	$ 260			$ 260				
Restrooms - Pioneer Park	$ 260			$ 260				
Restrooms - Mill Pond Park	$ 260			$ 260				
Restrooms - McCrimmon Park	$ 260			$ 260				
Restrooms - Lake Nacogdoches West	$ 520						$ 520	
Restrooms - Lake Nacogdoches East	$ 260					$ 260		
Playground - Ritchie St Park	$ 240	$ 240						
Playground - McCrimmon Park	$ 240			$ 240				
Playground - Mill Pond Park	$ 240			$ 240				
Playground - Lake Nacogdoches West	$ 230			$ 230				
Playground - Lake Nacogdoches East	$ 100					$ 100		
Playground - Lakeside Park	$ 60					$ 60		
Playground - Maroney Park	$ 400							$ 400
TPWD Boating Access Grant Match	$ 26				$ 26			
Lake Nacogdoches West Park Accessible Walkway	$ 165	$ 165						
Temple Splash Pad	$ 180		$ 180					
Soccer Drainage Phase II	$ 75	$ 75						
Soccer Drainage Phase III	$ 75				$ 75			
Trails Project - FoHNI Donation	$ 43	$ 43						
Skate Park	$ 1,500				$ 300	$ 1,200		
Maroney Pickleball Phase II	$ 180			$ 180				
Pioneer Park Pedestrian Bridge	$ 240	$ 120				$ 120		
Concession/Restroom - Dempsey Soccer Complex	$ 410						$ 410	
Softball/Baseball Complex Feasibility Study	$ 75				$ 75			
Parks Total	**$ 8,041**	**$ 1,615**	**$ 210**	**$ 2,190**	**$ 716**	**$ 1,900**	**$ 970**	**$ 440**
Downtown:								
Festival Park Engineering	$ 30				$ 30			
Commerce Alley Engineering	$ 30				$ 30			
Plaza Principal Electrical Upgrades	$ 50	$ 50						
Electrical Service Main Street & Festival Park	$ 350	$ 350						
Downtown Total	**$ 460**	**$ -**	**$ -**	**$ -**	**$ 60**	**$ -**	**$ -**	**$ -**
Facilities								
Sunset Office & Equipment Building	$ 425			$ 425				
Parks Mowing Equipment Barn	$ 730				$ 50	$ 680		
City Hall Renovations Phase I	$ 1,170					$ 70	$ 1,100	
City Hall Renovations Phase II	$ 4,800					$ 400	$ 4,400	
Animal Service Center	$ 8,625					$ 375	$ 8,250	
New Service Center	$ 6,400					$ 900	$ 5,500	
City Warehouse & Stores Facility	$ 800				$ 50	$ 750		
Police Department Roof	$ 50		$ 50					
Durst-Taylor Museum Roof	$ 60		$ 60					
Fleet Maint & Access Rd PW	$ 300	$ 300						
City Hall Roof	$ 1,100	$ 200	$ 900					
SFA Internet Connection	$ 60				$ 60			
Facilities Total	**$ 24,520**	**$ 500**	**$ 1,010**	**$ 425**	**$ 160**	**$ 3,175**	**$ 19,250**	**$ -**
Streets								
City-Wide Street Rebuild to Maintenance Level	$ 10,000			$ 10,000				
Annual Street Rehab (incl sidewalks)	$ 1,611	$ 361	$ 250		$ 250	$ 250	$ 250	$ 250
Sidewalk Repairs & Additions including Downtown	$ 1,375			$ 1,375				
Streets Total	**$ 12,986**	**$ 361**	**$ 250**	**$ 11,375**	**$ 250**	**$ 250**	**$ 250**	**$ 250**
Drainage								
Annual Storm Sewer System Repairs	$ 4,000				$ 1,000	$ 1,000	$ 1,000	$ 1,000
Critical Storm System Reconstruction	$ 5,900			$ 5,900				
Drainage Total	**$ 9,900**	**$ -**	**$ -**	**$ 5,900**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
GENERAL FUND TOTAL:	**$ 75,076**	**$ 3,070**	**$ 1,470**	**$ 36,620**	**$ 3,161**	**$ 6,325**	**$ 21,470**	**$ 2,560**

PROJECT	Total Project Cost	Amended FY 22 - 23	Proposed FY 23 - 24	Proposed Bond Election	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27	Future FY 27 - 28
AIRPORT CONSTRUCTION FUND								
Airport Facilities:								
Runway and Taxiway Pavement ($600k City Share Gen Fd)	$ 6,000				$ 6,000			
Airport Terminal Development Phase I	$ 7,300			$ 7,300				
Airport Terminal Development Phase II (Need Funding)	$ 7,300				$ 7,300			
Automated Weather Observing System (AWOS) ($12k City Share Gen Fd)	$ 120		$ 120					
Airport Taxiway Extension ($53.5k City Share Gen Fd)	$ 535				$ 335			$ 200
Airport Fire Protection	$ 115				$ 15	$ 100		
Airport Facility Total	**$ 21,370**	**$ -**	**$ 120**	**$ 7,300**	**$ 13,650**	**$ 100**	**$ -**	**$ 200**
AIRPORT CONSTRUCTION FUND TOTAL:	**$ 21,370**	**$ -**	**$ 120**	**$ 7,300**	**$ 13,650**	**$ 100**	**$ -**	**$ 200**
TOTAL BOND ELECTION				**$ 43,920**				

PROJECT	Total Project Cost	Amended FY 22 - 23	Proposed FY 23 - 24	Proposed Bond Election	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27	Future FY 27 - 28
HOTEL TAX FUND								
Community Facility:								
Zion Hill Church Exhibits	$ 200		$ 200					
Zion Hill Church Parking	$ 65	$ 65						
Community Facility Total	**$ 265**	**$ 65**	**$ 200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
HOTEL TAX FUND TOTAL:	**$ 265**	**$ 65**	**$ 200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROJECT	Total Project Cost	Amended FY 22 - 23	Proposed FY 23 - 24	Proposed Bond Election	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27	Future FY 27 - 28
SPECIAL GRANT FUND								
Special Projects:								
Lanana Trail North of Austin	$ 102	$ 102						
Pilgrims Pride Sportsplex Improvements	$ 641	$ 641						
Parks Restrooms Demo/Repair - ARPA	$ 70	$ 70						
Fire Station Renovations - ARPA	$ 800	$ 800						
Drainage Improvements - ARPA	$ 1,400	$ 1,400						
Grants Consultant - ARPA	$ 239	$ 239						
Architect/Engineer - ARPA	$ 150	$ 150						
Special Projects Total	**$ 3,402**	**$ 3,402**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SPECIAL GRANT FUND TOTAL:	**$ 3,402**	**$ 3,402**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROJECT	Total Project Cost	Amended FY 22 - 23	Proposed FY 23 - 24	Proposed Bond Election	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27	Future FY 27 - 28
CAPITAL PROJECTS FUND								
RFP Special Projects:								
RLF Sidewalk Project	$ 743	$ 743						
RLF Park Project	$ 120	$ 120						
Special Projects Total	**$ 863**	**$ 863**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Street Maintenance Fund Projects:								
Annual Street Maintenance	$ 5,185	$ 1,435	$ 750					$ 3,000
Street Maint Fund Projects Total	**$ 5,185**	**$ 1,435**	**$ 750**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,000**
CAPITAL PROJECTS FUND TOTAL:	**$ 6,048**	**$ 2,298**	**$ 750**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,000**

PROJECT	Total Project Cost	Amended FY 22 - 23	Proposed FY 23 - 24	Proposed Bond Election	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27	Future FY 27 - 28
UTILITY FUND								
Waterworks:								
Water Line Additions/Replacements - ARPA	$ 3,400	$ 3,400						
Water Line Additions/Replacements	$ 4,500	$ 750	$ 750		$ 750	$ 750	$ 750	$ 750
Water Line Developer Reimbursements	$ 1,500	$ 250	$ 250		$ 250	$ 250	$ 250	$ 250
Major Water Line Repairs	$ 5,000						$ 5,000	
Water Well Rehab (one annually)	$ 1,450	$ 225	$ 225		$ 250	$ 250	$ 250	$ 250
Water Wells 5 & 10 Plugging	$ 255	$ 75	$ 180					
SCADA Replacements & Upgrades	$ 2,300	$ 250			$ 900	$ 1,150		
SWPS Transmission Line Replacement	$ 4,550				$ 450	$ 4,100		
AMR Transmitter & Meter Replacement	$ 4,772	$ 4,772						
N Middle Plane Elevated Storage Tank	$ 1,600				$ 250	$ 1,350		
SSPS - SWPS Interconnect	$ 2,000				$ 250	$ 1,750		
Direct Connect US 59 Water Line Relocation	$ 956	$ 956						
VFD for Motors at Surface Water Plant	$ 456	$ 336	$ 120					
Hydraulic Valve System SW Pump Station	$ 125	$ 125						
Crossconnection Controls - City Facilities	$ 87	$ 87						
Lake Nacogdoches TCEQ Required Spillway Repair	$ 550	$ 250	$ 300					
Water Treatment Filter Reconstruction	$ 2,329	$ 1,454			$ 875			
SWTP Gate Replacement	$ 50		$ 50					
SWTP LED Lighting	$ 120				$ 120			
Post Oak Booster Pump	$ 45		$ 45					
Waterworks Total	**$ 36,045**	**$ 12,930**	**$ 1,920**	**$ -**	**$ 4,095**	**$ 9,600**	**$ 6,250**	**$ 1,250**
Wastewater:								
Liftstation (FM 1878) Replacement	$ 810	$ 810						
Banita Creek Sewer Line Replacement	$ 18,449	$ 2,449					$ 16,000	
Lanana Creek Sewer Line Replacement	$ 15,500	$ 2,500					$ 13,000	
Sewer Line Additions/Replacements - ARPA CARRYOVER	$ 2,061	$ 2,061						
Sewer Line Additions/Replacements	$ 4,250	$ 500	$ 750		$ 750	$ 750	$ 750	$ 750
Sewer Line Developer Reimb.	$ 1,500	$ 250	$ 250		$ 250	$ 250	$ 250	$ 250
Direct Connect US 59 Sanitary Sewer Relocation	$ 480	$ 480						
Major Sewer System Repairs	$ 5,700						$ 5,700	
WWTP General Improvements (formerly Treatment Plant Aeration)	$ 2,500		$ 500		$ 500	$ 500	$ 500	$ 500
TDS & Phosphate Plant Upgrades	$ 2,100					$ 300	$ 1,800	
Clarifier 3 & 4 Rebuild	$ 2,520	$ 120	$ 2,400					
Clarifier 1 & 2 Repair	$ 550						$ 550	
Grit Trap Replacement	$ 1,100				$ 1,100			
Bar Screen Replacement	$ 650	$ 435	$ 215					
WWTP Digester Bypass	$ 425	$ 425						
SCADA Replacements & Upgrades	$ 850	$ 250			$ 600			
Digester Improvements	$ 880					$ 880		
WWTP RAS Pump Replacements	$ 300		$ 300					
WWTP Influent Pump Replacement	$ 125		$ 125					
WWTP Surface Aerator Replacement	$ 50		$ 50					
Belt Press Building	$ 1,350	$ 1,350						
Wastewater Total	**$ 62,150**	**$ 11,630**	**$ 4,590**	**$ -**	**$ 3,200**	**$ 2,680**	**$ 38,550**	**$ 1,500**
UTILITY FUND TOTAL:	**$ 98,195**	**$ 24,560**	**$ 6,510**	**$ -**	**$ 7,295**	**$ 12,280**	**$ 44,800**	**$ 2,750**

PROJECT	Total Project Cost	Amended FY 22 - 23	Proposed FY 23 - 24	Proposed Bond Election	Future FY 24 - 25	Future FY 25 - 26	Future FY 26 - 27	Future FY 27 - 28
SANITATION FUND								
Solid Waste Collection & Disposal								
Construct New Landfill Block O Cell Opening	$ 3,000	$ 3,000						
Landfill Major Permit Amendment & Expansion	$ 2,666	$ 2,066					$ 600	
Central Garbage Sites	$ 60		$ 60					
Sanitation Admin Roof	$ 50		$ 50					
Block P Road Repair	$ 275		$ 275					
Solid Waste Collection & Disposal Total	**$ 6,051**	**$ 5,066**	**$ 385**	**$ -**	**$ -**	**$ -**	**$ 600**	**$ -**
SANITATION FUND TOTAL:	**$ 6,051**	**$ 5,066**	**$ 385**	**$ -**	**$ -**	**$ -**	**$ 600**	**$ -**

2023 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Nacogdoches
Taxing Unit Name

(936) 559-2500
Phone *(area code and number)*

PO Box 635030, Nacogdoches, TX 75963
Taxing Unit's Address, City, State, ZIP Code

www.nactx.us
Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 2,132,292,263
2.	**2022 tax ceilings.** Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 238,242,103
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,894,050,160
4.	**2022 total adopted tax rate.**	$ 0.51851 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.** **A. Original 2022 ARB values:** .... $ 0 **B. 2022 values resulting from final court decisions:** .... - $ 0 **C. 2022 value loss.** Subtract B from A.[3]	$ 0
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.** **A. 2022 ARB certified value:** .... $ 100,850,009 **B. 2022 disputed value:** .... - $ 100,850,009 **C. 2022 undisputed value.** Subtract B from A.[4]	$ 0
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,894,050,160
9.	**2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory. [5]	$ 0
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.	
	A. **Absolute exemptions.** Use 2022 market value: $ 559,090	
	B. **Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 3,725,854	
	C. **Value loss.** Add A and B. [6]	$ 4,284,944
11.	**2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	A. **2022 market value:** $ 0	
	B. **2023 productivity or special appraised value:** - $ 0	
	C. **Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 4,284,944
13.	**2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,889,765,216
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 9,798,622
16.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. [9]	$ 8,116
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 9,806,738
18.	**Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11]	
	A. **Certified values:** $ 2,069,644,343	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ 0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0	
	D. **Tax increment financing:** Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 0	
	E. **Total 2023 value.** Add A and B, then subtract C and D.	$ 2,069,644,343

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. 2023 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 277,669,325 **B. 2023 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 277,669,325
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 273,384,328
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 2,073,929,340
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 0
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 6,985,598
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 6,985,598
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 2,066,943,742
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.47445 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [21]	$ ______ /$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ 0.50772 /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,894,050,160

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 9,616,471
31.	**Adjusted 2022 levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding tax year 2022.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.	+ $ 8,116	
	B. **2022 taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.	– $ 0	
	C. **2022 transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. **2022 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 8,116	
	E. Add Line 30 to 31D.		$ 9,624,587
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 2,066,943,742
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.46564 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.**		
	A. **2023 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$	
	B. **2022 state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **If not applicable or less than zero, enter 0.**		
	A. **2023 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	$	
	B. **2022 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	– $	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **If not applicable or less than zero, enter 0.**	
	A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . $ ______	
	B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. . . . . $ ______	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ ______/$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100. . . . . $ ______/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0/$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**	
	A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . $ ______	
	B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . $ ______	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ ______/$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100. . . . . $ ______/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0/$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . $ ______	
	B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ ______	
	C. Subtract B from A and divide by Line 32 and multiply by $100 . . . . $ ______/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0/$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.46564/$100
40.	**Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 0	
	B. Divide Line 40A by Line 32 and multiply by $100 . . . . $ 0/$100	
	C. Add Line 40B to Line 39.	$ 0.46564/$100
41.	**2023 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.48193/$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):*** **2023 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ ________/$100
42.	**Total 2023 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount .... $ 226,519 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 226,519
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 226,519
45.	**2023 anticipated collection rate.** **A.** Enter the 2023 anticipated collection rate certified by the collector. [30] .... 99.0 % **B.** Enter the 2022 actual collection rate. .... 94.3 % **C.** Enter the 2021 actual collection rate. .... 97.6 % **D.** Enter the 2020 actual collection rate. .... 98.9 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	99.0 %
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 228,807
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,073,929,340
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.01103 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.49296 /$100
D49.	***Disaster Line 49 (D49):*** **2023 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ ________/$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	$ ____________/$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	$ ____________
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ ____________
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ ____________
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ ____________/$100
55.	**2023 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ ____________/$100
56.	**2023 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ ____________/$100
57.	**2023 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ ____________/$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ ____________/$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ ____________
60.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ ____________
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ ____________/$100
62.	**2023 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ ____________/$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years. [39] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet		Amount/Rate
63.	**Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.54943 /$100	
	B. Unused increment rate (Line 66)	$ 0.03961 /$100	
	C. Subtract B from A	$ 0.50982 /$100	
	D. Adopted Tax Rate	$ 0.51851 /$100	
	E. Subtract D from C	$ (0.00869) /$100	
64.	**Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.63777 /$100	
	B. Unused increment rate (Line 66)	$ 0.01784 /$100	
	C. Subtract B from A	$ 0.61993 /$100	
	D. Adopted Tax Rate	$ 0.61600 /$100	
	E. Subtract D from C	$ 0.00393 /$100	
65.	**Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 65)	$ 0.63384 /$100	
	B. Unused increment rate (Line 64)	$ 0 /$100	
	C. Subtract B from A	$ 0.63384 /$100	
	D. Adopted Tax Rate	$ 0.61600 /$100	
	E. Subtract D from C	$ 0.01784 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.		$ 0.01308 /$100
67.	**Total 2023 voter-approval tax rate, including the unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).		$ 0.50604 /$100

[39] Tex. Tax Code §26.013(a)
[40] Tex. Tax Code §26.013(c)
[41] Tex. Tax Code §§26.0501(a) and (c)
[42] Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code §26.063(a)(1)
[44] Tex. Tax Code §26.012(8-a)
[45] Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ ____________/$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________________
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ ____________/$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ ____________/$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ ____________/$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ____________/$100
74.	**Adjusted 2022 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. **- or -** If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ ____________/$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ ____________/$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________________
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ ________________
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________________
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ ____________/$100

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	**2023 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ ____________/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.47445 /$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate .... $ 0.50604 /$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 67

De minimis rate. .... $ N/A /$100
If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Jason Malott
Printed Name of Taxing Unit Representative

sign here Jason Malott
Taxing Unit Representative

8/7/2023
Date

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

Nacogdoches
the oldest town in Texas

City Council Meeting

Date: August 8, 2023

Agenda Item: 6.B.

PRESENTER: Larissa Philpot-Brown, Economic Development Director

ITEM/SUBJECT: Discussion and possible action regarding establishing a program under Chapter 380 of the Texas Local Government Code to promote economic development and to stimulate business and commercial activity in the City. (Economic Development Director)

SUMMARY/BACKGROUND: NEDCO staff has negotiated a potential Chapter 380 Agreement with Project Gateway and the City Council. This item is the culmination of more than a year's discussion and negotiation with Project Gateway, local, and state elected officials.

FINANCIAL:
Item is not budgeted - budget amendment will follow.

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

CITY CONTACT: Larissa L. Philpot-Brown, Economic Development Director
lphilpot@nedco.org
936-559-1255

ATTACHMENTS:

Nacogdoches
the oldest town in Texas

City Council Meeting

Date: August 8, 2023

Agenda Item: 6.C.

PRESENTER: Steve Bartlett, Public Works Director

ITEM/SUBJECT: Receive a report, hold a discussion and give staff direction regarding the details of a possible General Obligation Bond. (Public Works Director)

SUMMARY/BACKGROUND: In response to directions received from City Council at their July 11, 2023 meeting, staff has been working with our Bond Counsel and Financial Advisor to prepare a resolution calling for a public bond election this November. Staff is seeking direction on the final propositions that will be presented for consideration and approval at the August 15, 2023 City Council meeting.

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: