



Proposed Budget 2019-2020

Updated 08/19/2019

Table of Contents

• Tax Rate	1
• General Fund Summary	2
• General Fund Revenues	3
• General Fund Expenditures by Function	4
• General Fund Expenditures by Classification	5
• General Fund Expenditures by Department	6
• General Fund Capital Equipment	7
• Utility Fund Summary	8
• Utility Fund Revenues	10
• Utility Fund Expenditures by Classification	11
• Utility Fund Expenditure by Department	12
• Utility Fund Capital Equipment	13
• Sanitation Fund Summary	14
• Sanitation Fund Revenues	15
• Sanitation Fund Expenditures by Classification	16
• Sanitation Fund Expenditures by Department	17
• Sanitation Fund Capital Equipment	18
• Airport FBO Operations Summary	19
• Airport FBO Operations Revenues	20
• Airport FBO Operations Expenditures by Classification	21
• Airport FBO Operations Expenditures by Department	22
• Special Revenue Funds Summary	23
• Hotel / Motel Tax Fund Summary	24
• Debt Service Fund Summary	25
• Capital Projects Fund Summary	26
• Equipment Replacement Fund Summary	27
• Self Insurance Fund Summary	28
• Sunset Trust Fund Summary	29
• CIP Schedule	30

City of Nacogdoches
2019 / 2020 Proposed Tax Rate

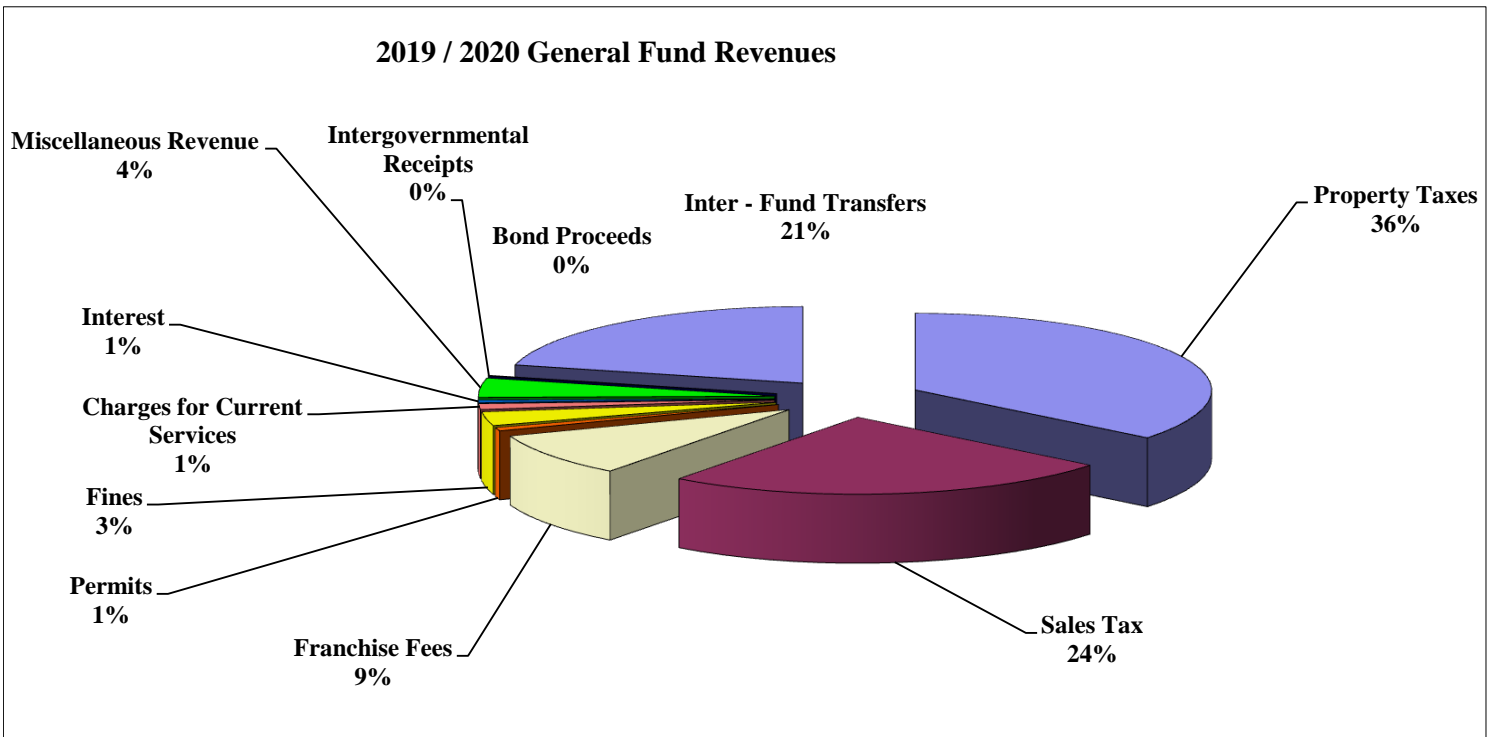
		Proposed 2019 / 2020 Property Taxes Collection Rate	
Assessed Value		\$	1,768,164,370
<u>Tax Rate per \$100 Valuation</u>	0.6140	\$	10,856,529
Operations	0.536172	\$	9,480,402
Debt	0.077828	\$	1,376,127
		\$	10,856,529
<u>Operations</u>			
Estimated Current Tax Collections		\$	9,245,402
Estimated Delinquent Tax Collections		\$	100,000
Estimated Penalty & Interest Collections		\$	135,000
		\$	9,480,402
<u>Debt</u>			
2012 General Obligation Refunding Bonds			
Estimated Current Tax Collections		\$	1,056,685
Estimated Delinquent Tax Collections		\$	21,565
	0.060981	\$	1,078,250
2016 Tax Notes			
Estimated Current Tax Collections		\$	291,932
Estimated Delinquent Tax Collections		\$	5,958
Debt Requirements for Fiscal Year	0.016847	\$	297,890
	0.077828	\$	1,376,140

City of Nacogdoches
2019 / 2020 General Fund Summary

	Operating	Restricted	Total
October 1, 2019 Estimated Cash Reserves	\$ 9,212,273	\$ 789,158	\$ 10,001,431
2019 / 2020 Budget Revenues			
Property Taxes	\$ 9,487,402		\$ 9,487,402
Sales Tax	\$ 6,525,000		\$ 6,525,000
Franchise Fees	\$ 2,360,000	\$ 65,000	\$ 2,425,000
Permits	\$ 185,000		\$ 185,000
Fines	\$ 722,000	\$ 47,000	\$ 769,000
Charges for Current Services	\$ 313,360		\$ 313,360
Interest	\$ 150,000		\$ 150,000
Miscellaneous Revenue	\$ 1,066,822		\$ 1,066,822
Intergovernmental Receipts	\$ 19,000		\$ 19,000
Inter - Fund Transfers	\$ 5,623,013		\$ 5,623,013
Total 2019 / 2020 Budget Revenues	\$ 26,451,597	\$ 112,000	\$ 26,563,597
Total Available Funds	\$ 35,663,870	\$ 901,158	\$ 36,565,028
2019 / 2020 Budget Expenditures			
General Government	\$ 6,109,524	\$ 53,941	\$ 6,163,465
Public Safety	\$ 15,504,352		\$ 15,504,352
Highways	\$ 1,564,155		\$ 1,564,155
Cultural & Recreational	\$ 2,576,610		\$ 2,576,610
Inter - Fund Transfers	\$ 412,000		\$ 412,000
Total 2019 / 2020 Budget Expenditures	\$ 26,166,641	\$ 53,941	\$ 26,220,582
2019 / 2020 Capital Improvement Projects Budget - Reserve Funds			
Committed Projects:			
Parks - Lightpole Replacement Phase 2	\$ 100,000		\$ 100,000
Parks - Festival Park Restrooms	\$ 210,000		\$ 210,000
Streets - Annual Street Rehab	\$ 250,000		\$ 250,000
Total 2019 / 2020 Committed Capital Improvements Projects	\$ 560,000	\$ -	\$ 560,000
2019 / 2020 Capital Equipment Budget - Reserve Funds			
PEG Capital		\$ 100,000	\$ 100,000
Fire - Station 1 Roof Repair	\$ 12,000		\$ 12,000
Fire - Station 2 Roof Repair	\$ 12,000		\$ 12,000
Fire - Breathing Air Fill Station	\$ 70,000		\$ 70,000
Fire - Rescue Tool Replacement	\$ 30,000		\$ 30,000
Recreation - Fire Door Replacement	\$ 9,700		\$ 9,700
Recreation - Scheduling/Financial Software	\$ 17,000		\$ 17,000
IT - Network Switch Equipment - TLETS	\$ 96,000		\$ 96,000
IT - Watchguard Video Evidence backup	\$ 6,000		\$ 6,000
Parks - Backhoe/Loader	\$ 86,460		\$ 86,460
Police - License Plate Reader	\$ 23,000		\$ 23,000
Streets - Asphalt Patch Truck	\$ 220,000		\$ 220,000
Total Capital Equipment	\$ 582,160	\$ 100,000	\$ 682,160
September 30, 2020 Estimated Ending Balance	\$ 8,355,069	\$ 747,217	\$ 9,102,286
Total Allocated Funds	\$ 35,663,870	\$ 901,158	\$ 36,565,028
25% Reserve Requirement	\$ 6,541,660		
Excess over Reserve Requirement	\$ 1,813,409		

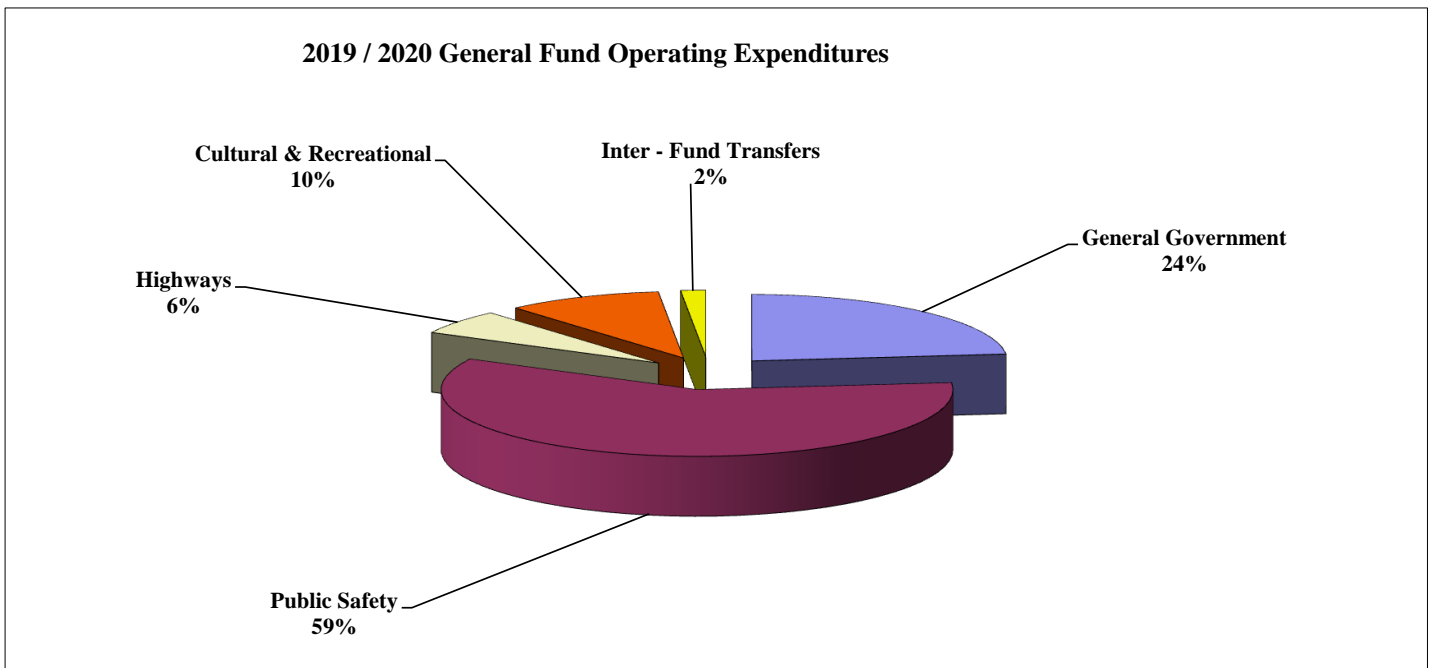
City of Nacogdoches
2019 / 2020 General Fund Revenues

	March					
	Actual Balance 2016 / 2017	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Adopted Budget 2018 / 2019	Amended Budget 2018 / 2019	Proposed Budget 2019 / 2020
Property Taxes	\$ 7,728,887	\$ 8,213,956	\$ 8,431,512	\$ 8,717,504	\$ 8,717,504	\$ 9,487,402
Sales Tax	\$ 6,234,116	\$ 6,449,896	\$ 3,343,837	\$ 6,425,000	\$ 6,425,000	\$ 6,525,000
Franchise Fees	\$ 2,476,123	\$ 2,447,294	\$ 409,957	\$ 2,387,500	\$ 2,387,500	\$ 2,425,000
Permits	\$ 203,319	\$ 215,071	\$ 111,773	\$ 196,500	\$ 196,500	\$ 185,000
Fines	\$ 901,302	\$ 725,061	\$ 384,332	\$ 732,500	\$ 732,500	\$ 769,000
Charges for Current Services	\$ 306,458	\$ 327,504	\$ 255,936	\$ 293,360	\$ 293,360	\$ 313,360
Interest	\$ 87,783	\$ 207,600	\$ 153,111	\$ 125,000	\$ 125,000	\$ 150,000
Miscellaneous Revenue	\$ 633,632	\$ 999,251	\$ 682,512	\$ 1,041,086	\$ 1,265,195	\$ 1,066,822
Intergovernmental Receipts	\$ 51,636	\$ 275,788	\$ 256,125	\$ 34,000	\$ 34,000	\$ 19,000
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inter - Fund Transfers	\$ 5,579,426	\$ 5,727,650	\$ 2,774,399	\$ 5,549,799	\$ 5,549,799	\$ 5,623,013
Total General Fund Revenues	\$ 24,202,681	\$ 25,589,071	\$ 16,803,494	\$ 25,502,249	\$ 25,726,358	\$ 26,563,597



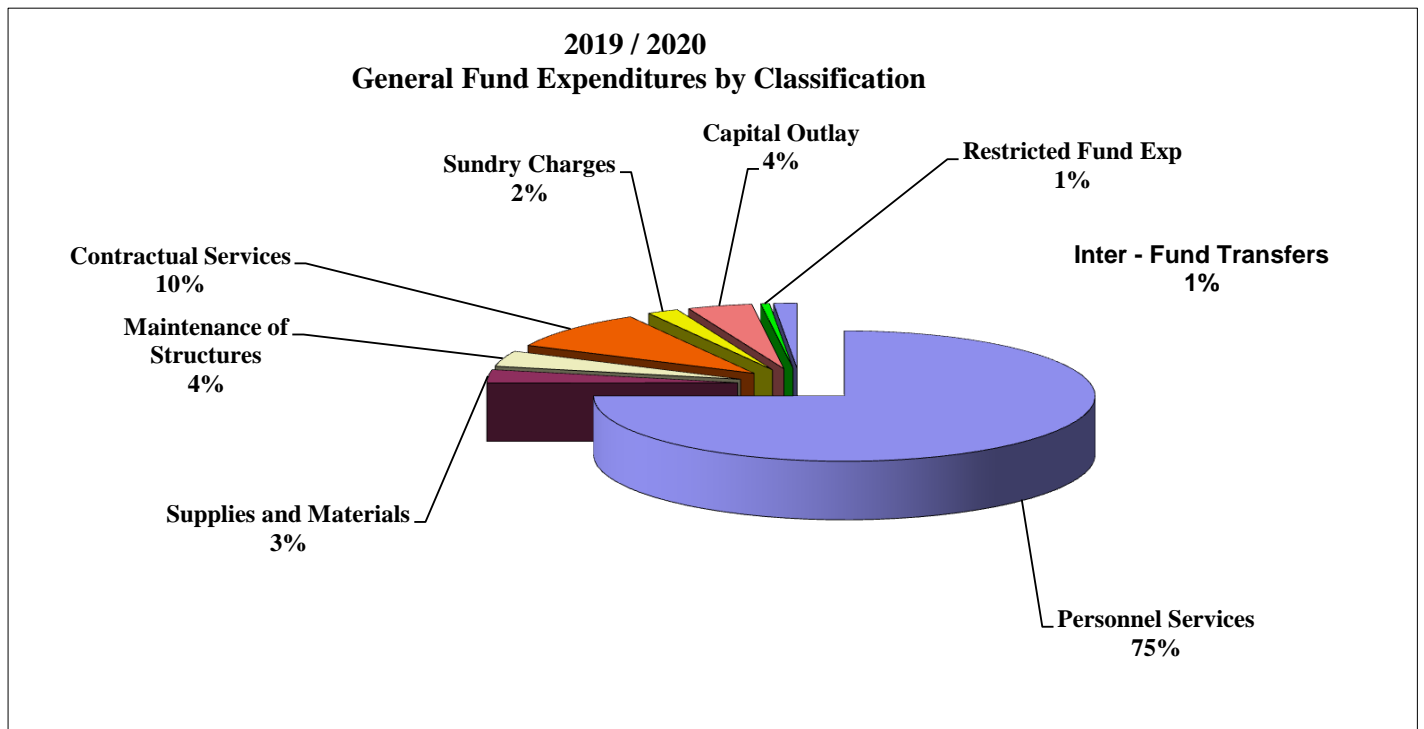
City of Nacogdoches
2019 / 2020 General Fund Expenditures by Function

	March					
	Actual Balance 2016 / 2017	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Adopted Budget 2018 / 2019	Amended Budget 2018 / 2019	Proposed Budget 2019 / 2020
General Government	\$ 4,934,993	\$ 5,425,667	\$ 2,925,512	\$ 5,972,486	\$ 6,020,121	\$ 6,109,524
Public Safety	\$ 13,900,530	\$ 14,650,347	\$ 7,308,536	\$ 14,973,783	\$ 15,077,890	\$ 15,504,352
Highways	\$ 1,078,963	\$ 1,177,294	\$ 514,391	\$ 1,392,330	\$ 1,402,425	\$ 1,564,155
Cultural & Recreational	\$ 2,422,079	\$ 2,451,535	\$ 1,132,268	\$ 2,579,372	\$ 2,599,266	\$ 2,576,610
Inter - Fund Transfers	\$ 292,159	\$ 284,050	\$ 223,000	\$ 350,500	\$ 375,500	\$ 412,000
Total General Fund Operating Expenditures	\$ 22,628,725	\$ 23,988,893	\$ 12,103,708	\$ 25,268,471	\$ 25,475,202	\$ 26,166,641
Capital Improvements	\$ 2,917,636	\$ 1,133,257	\$ 927,642	\$ 596,000	\$ 4,077,109	\$ 1,142,160
Restricted Fund Expenditures	\$ 94,867	\$ 68,728	\$ 71,014	\$ 152,725	\$ 152,949	\$ 153,941
Total General Fund Expenditures	\$ 25,641,227	\$ 25,190,877	\$ 13,102,364	\$ 26,017,196	\$ 29,705,260	\$ 27,462,742



City of Nacogdoches
2019 / 2020 General Fund Expenditures by Classification

	Actual Balance 2016 / 2017	Actual Balance 2017 / 2018	March Actual Balance 2018 / 2019	Adopted Budget 2018 / 2019	Amended Budget 2018 / 2019	Proposed Budget 2019 / 2020
Personnel Services	\$ 17,853,619	\$ 19,062,249	\$ 9,648,574	\$ 19,733,380	\$ 19,887,121	\$ 20,589,249
Supplies and Materials	\$ 864,017	\$ 982,315	\$ 341,554	\$ 957,020	\$ 957,135	\$ 891,557
Maintenance of Structures	\$ 823,156	\$ 871,868	\$ 385,644	\$ 1,076,035	\$ 1,085,235	\$ 1,057,810
Contractual Services	\$ 2,329,041	\$ 2,324,955	\$ 1,260,354	\$ 2,624,384	\$ 2,643,059	\$ 2,661,959
Sundry Charges	\$ 466,733	\$ 463,455	\$ 244,582	\$ 527,152	\$ 527,152	\$ 554,066
Capital Outlay	\$ 2,917,636	\$ 1,133,257	\$ 927,642	\$ 596,000	\$ 4,077,109	\$ 1,142,160
Restricted Fund Exp	\$ 94,867	\$ 68,728	\$ 71,014	\$ 152,725	\$ 152,949	\$ 153,941
Inter - Fund Transfers	\$ 292,159	\$ 284,050	\$ 223,000	\$ 350,500	\$ 375,500	\$ 412,000
Total	\$ 25,641,227	\$ 25,190,877	\$ 13,102,364	\$ 26,017,196	\$ 29,705,260	\$ 27,462,742



City of Nacogdoches
2019 / 2020 General Fund Expenditures by Department

	March					
	Actual Balance	Actual Balance	Actual Balance	Adopted Budget	Amended Budget	Proposed Budget
	2016 / 2017	2017 / 2018	2018 / 2019	2018 / 2019	2018 / 2019	2019 / 2020
City Council	\$ 24,124	\$ 24,798	\$ 17,696	\$ 28,425	\$ 28,425	\$ 27,425
City Manager	\$ 299,018	\$ 312,540	\$ 160,411	\$ 322,731	\$ 325,266	\$ 338,106
Municipal Court	\$ 284,434	\$ 299,308	\$ 152,539	\$ 309,096	\$ 311,091	\$ 314,342
City Secretary	\$ 121,413	\$ 117,446	\$ 66,003	\$ 128,938	\$ 129,658	\$ 122,421
Finance	\$ 396,839	\$ 435,828	\$ 214,410	\$ 445,577	\$ 464,027	\$ 531,209
Information Technology	\$ 304,567	\$ 374,697	\$ 196,611	\$ 430,585	\$ 432,279	\$ 437,899
Human Resources	\$ 303,462	\$ 310,864	\$ 155,552	\$ 328,346	\$ 330,733	\$ 327,472
Legal	\$ 247,868	\$ 249,825	\$ 121,447	\$ 260,728	\$ 262,943	\$ 270,891
Planning & Zoning	\$ 131,676	\$ 139,207	\$ 92,230	\$ 202,357	\$ 203,780	\$ 187,421
Building Maintenance	\$ 354,102	\$ 343,194	\$ 176,438	\$ 374,204	\$ 376,465	\$ 370,466
Development Office	\$ -	\$ -	\$ 23,290	\$ 150,000	\$ 150,723	\$ 147,273
Main Street	\$ 147,456	\$ 165,350	\$ 116,678	\$ 180,391	\$ 181,377	\$ 184,292
Vehicle Maintenance	\$ 291,521	\$ 312,891	\$ 164,069	\$ 336,611	\$ 339,474	\$ 340,538
Engineering	\$ 577,051	\$ 597,336	\$ 311,949	\$ 611,272	\$ 615,553	\$ 546,243
Convention & Tourism	\$ -	\$ 231,880	\$ 146,692	\$ 297,776	\$ 300,431	\$ 310,930
Economic Development	\$ 89,125	\$ 238,406	\$ 120,440	\$ 241,010	\$ 242,982	\$ 251,092
Non-Departmental	\$ 1,362,337	\$ 1,272,098	\$ 689,056	\$ 1,324,439	\$ 1,324,914	\$ 1,401,504
General Govt.	\$ 4,934,993	\$ 5,425,667	\$ 2,925,512	\$ 5,972,486	\$ 6,020,121	\$ 6,109,524
Police	\$ 7,542,031	\$ 7,963,750	\$ 4,057,428	\$ 8,235,726	\$ 8,292,637	\$ 8,518,668
Fire	\$ 5,652,654	\$ 5,968,196	\$ 2,886,375	\$ 5,931,782	\$ 5,974,481	\$ 6,089,672
Inspection	\$ 294,180	\$ 321,480	\$ 158,477	\$ 354,241	\$ 356,240	\$ 388,453
Animal Control	\$ 411,667	\$ 396,921	\$ 206,256	\$ 452,034	\$ 454,532	\$ 507,559
Public Safety	\$ 13,900,530	\$ 14,650,347	\$ 7,308,536	\$ 14,973,783	\$ 15,077,890	\$ 15,504,352
Historic Sites	\$ 116,893	\$ 131,906	\$ 62,735	\$ 130,689	\$ 131,519	\$ 136,054
Library	\$ 530,906	\$ 549,009	\$ 267,063	\$ 557,587	\$ 560,448	\$ 550,547
Recreation	\$ 512,289	\$ 540,152	\$ 250,060	\$ 561,695	\$ 564,202	\$ 574,768
Parks	\$ 926,182	\$ 866,615	\$ 376,110	\$ 966,085	\$ 977,688	\$ 954,237
Cemetery	\$ 335,808	\$ 363,852	\$ 176,300	\$ 363,316	\$ 365,409	\$ 361,004
Cultural & Recreational	\$ 2,422,079	\$ 2,451,535	\$ 1,132,268	\$ 2,579,372	\$ 2,599,266	\$ 2,576,610
Public Works Administration	\$ 214,387	\$ 217,139	\$ 112,378	\$ 221,377	\$ 225,264	\$ 226,970
Streets	\$ 864,576	\$ 960,155	\$ 402,013	\$ 1,170,953	\$ 1,177,161	\$ 1,337,185
Highways & Streets	\$ 1,078,963	\$ 1,177,294	\$ 514,391	\$ 1,392,330	\$ 1,402,425	\$ 1,564,155
Inter - Fund Transfers	\$ 292,159	\$ 284,050	\$ 223,000	\$ 350,500	\$ 375,500	\$ 412,000
Total Operating Budget	\$ 22,628,725	\$ 23,988,893	\$ 12,103,708	\$ 25,268,471	\$ 25,475,202	\$ 26,166,641
Reserve Funds Capital Equip/Improvements	\$ 2,917,636	\$ 1,133,257	\$ 927,642	\$ 596,000	\$ 4,077,109	\$ 1,142,160
Restricted Funds Expenditures	\$ 94,867	\$ 68,728	\$ 71,014	\$ 152,725	\$ 152,949	\$ 153,941
Total General Fund Budget	\$ 25,641,227	\$ 25,190,877	\$ 13,102,364	\$ 26,017,196	\$ 29,705,260	\$ 27,462,742

City of Nacogdoches
2019 / 2020 General Fund Capital Equipment

Department	Description	Operations	Reserves	Restricted Cash
Fire	Station 1 Roof Repair		\$ 12,000	
Fire	Station 2 Roof Repair		\$ 12,000	
Fire	Breathing Air Fill Station		\$ 70,000	
Fire	Rescue Tool Replacement		\$ 30,000	
Recreation	Fire Door Replacement		\$ 9,700	
Recreation	Scheduling/Financial Software		\$ 17,000	
IT	Network Swith Equipment - TLETS		\$ 96,000	
IT	Watchguard Video Evidence backup		\$ 6,000	
Parks	Backhoe/Loader		\$ 86,460	
Police	License Plate Reader		\$ 23,000	
Streets	Asphalt Patch Truck		\$ 220,000	
PEG	Capital related to Public TV			\$ 100,000
Grand Total		\$ -	\$ 582,160	\$ 100,000

City of Nacogdoches
2019 / 2020 Utility Fund Summary

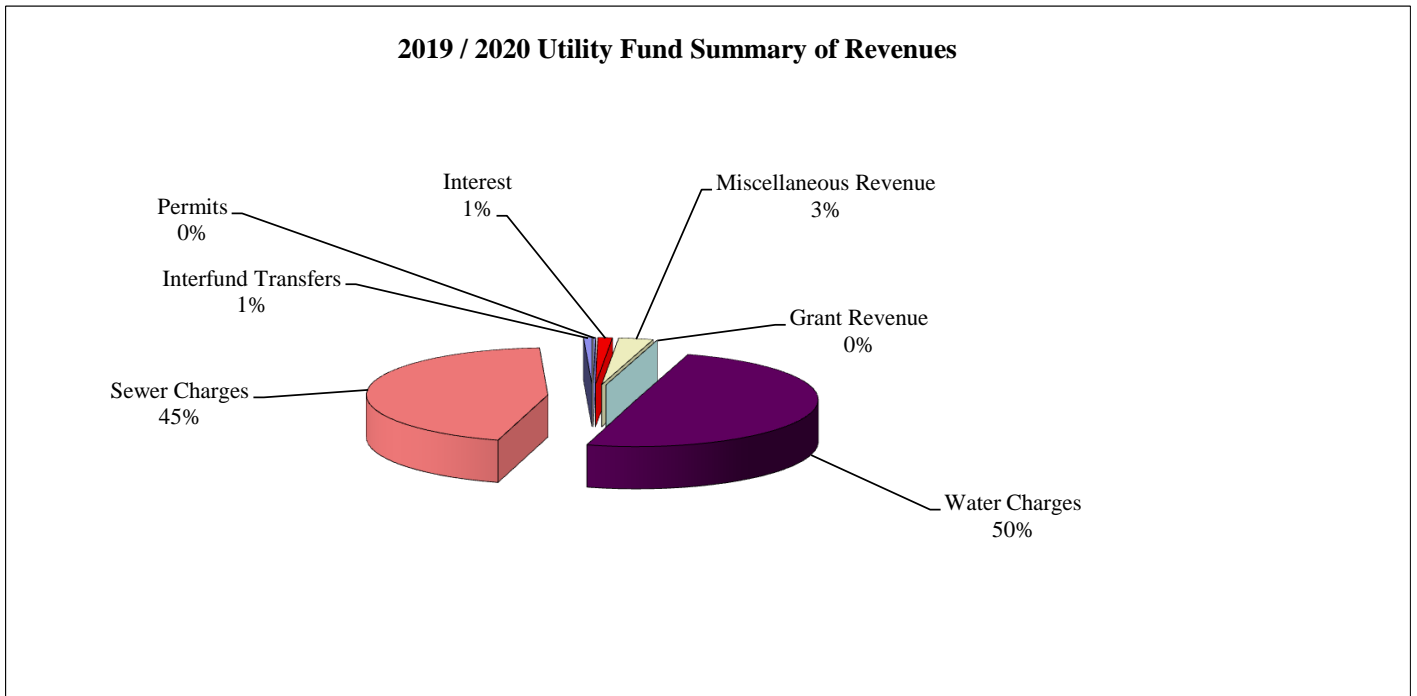
	Water & Sewer Operations	Capital Replacement	Debt Service	Debt Service Reserve	Total Water & Sewer Fund
October 1, 2019 Estimated Cash Reserves					
Unrestricted Cash & Cash Equivalents	\$ 8,030,300				\$ 8,030,300
Restricted Cash for Equipment Replacement		\$ 11,562,793			\$ 11,562,793
Restricted Cash for Debt Service			\$ 1,603,840		\$ 1,603,840
Restricted Cash for Debt Service Reserve				\$ 1,386,743	\$ 1,386,743
Restricted Cash for Future Water & Sewer CIP		\$ -			\$ -
Total Estimated Beginning Cash Balance	\$ 8,030,300	\$ 11,562,793	\$ 1,603,840	\$ 1,386,743	\$ 22,583,676
2019 / 2020 Budget Revenues					
Permits	\$ 42,000				\$ 42,000
Interest	\$ 260,000		\$ 25,000	\$ 15,000	\$ 300,000
Miscellaneous Revenue	\$ 617,500				\$ 617,500
Water Sales	\$ 10,000,000				\$ 10,000,000
Sewer Sales	\$ 9,000,000				\$ 9,000,000
Interfund Transfers	\$ 148,850				\$ 148,850
Total 2019 / 2020 Budget Revenues	\$ 20,068,350	\$ -	\$ 25,000	\$ 15,000	\$ 20,108,350
Other Finance Sources					
Contribution from Operations-Debt Service			\$ 4,081,564		\$ 4,081,564
Contribution from Operations-Depreciation		\$ 4,190,859			\$ 4,190,859
Contribution from Operations-Future Water & Sewer CIP		\$ 3,000,000			\$ 3,000,000
Total Other Finance Sources	\$ -	\$ 7,190,859	\$ 4,081,564	\$ -	\$ 11,272,423
Total Available Funds	\$ 28,098,650	\$ 18,753,652	\$ 5,710,404	\$ 1,401,743	\$ 53,964,449
2019 / 2020 Operating Budget Expenses					
Water Billing	\$ 1,245,139				\$ 1,245,139
Water Production	\$ 2,449,967				\$ 2,449,967
Distribution & Collection	\$ 1,412,993				\$ 1,412,993
Wastewater Treatment	\$ 2,199,302				\$ 2,199,302
Non - Departmental	\$ 358,536				\$ 358,536
Debt Service - Principal			\$ 3,020,000		\$ 3,020,000
Debt Service - Interest			\$ 1,061,564		\$ 1,061,564
Inter - Fund Transfers	\$ 3,866,609				\$ 3,866,609
Total 2019 / 2020 Operating Budget Expenses	\$ 11,532,546	\$ -	\$ 4,081,564	\$ -	\$ 15,614,110

City of Nacogdoches
2019 / 2020 Utility Fund Summary

	Water & Sewer Operations	Capital Replacement	Debt Service	Debt Service Reserve	Total Water & Sewer Fund
2019 / 2020 Capital Improvements					
<u>Water Projects</u>					
Water Line Additions/Replacements & Developer Reimb.		\$ 1,000,000			\$ 1,000,000
Water Well Rehab (one annually)		\$ 225,000			\$ 225,000
Water Well #10		\$ 75,000			\$ 75,000
Direct Connect US 59 Water Line Relocation		\$ 75,000			\$ 75,000
SCADA Replacements & Upgrades		\$ 100,000			\$ 100,000
Hydraulic Valve System SW Pump Station		\$ 125,000			\$ 125,000
CrossConnection Controls - City Facilities		\$ 100,000			\$ 100,000
Lake Nacogdoches TCEQ Required Spillway Repair		\$ 250,000			\$ 250,000
<u>Wastewater Projects</u>					
Sewer Line (san & stm) Additions/Replacements & Developer Reimb.		\$ 1,000,000			\$ 1,000,000
Direct Connect US 59 Sanitary Sewer Relocation		\$ 75,000			\$ 75,000
SCADA Replacements & Upgrades		\$ 100,000			\$ 100,000
Storm Sewer Replacements (10 locations)		\$ 825,000			\$ 825,000
Ford Street Storm Sewer Replacement		\$ 300,000			\$ 300,000
Fredonia St & Church St Storm Sewer Replacement		\$ 600,000			\$ 600,000
Total 2019 / 2020 Capital Improvements	\$ -	\$ 4,850,000	\$ -	\$ -	\$ 4,850,000
2019 / 2020 Capital Equipment					
Customer Service - Sensus Flex Net Customer Service Portal		\$ 17,500			\$ 17,500
Customer Service - Portable Storage Warehouse		\$ 45,000			\$ 45,000
Customer Service - Bobcat Compact Excavator		\$ 45,000			\$ 45,000
Utility Construction - Replacement Vehicle Unit 110		\$ 30,000			\$ 30,000
Utility Construction - Replacement Vector Truck		\$ 425,000			\$ 425,000
Utility Construction - Retrofit TV Camera Equipment		\$ 121,885			\$ 121,885
Utility Construction - Tapping Machine		\$ 8,200			\$ 8,200
Wastewater Treatment - Replacement 8" Trailer Mounted Diesel Pump		\$ 60,000			\$ 60,000
Wastewater Treatment - Replacement Influent Pump #7		\$ 70,000			\$ 70,000
Total 2019 / 2020 Capital Equipment	\$ -	\$ 822,585	\$ -	\$ -	\$ 822,585
Other Finance Uses					
Contributions to Debt Service	\$ 4,081,564				\$ 4,081,564
Contributions to Capital Replacement - Depreciation	\$ 4,190,859				\$ 4,190,859
Contributions to Capital Replacement - Future CIP	\$ 3,000,000				\$ 3,000,000
Total Other Finance Uses	\$ 11,272,423	\$ -	\$ -	\$ -	\$ 11,272,423
September 30, 2020 Estimated Cash Reserves					
Unrestricted Cash & Cash Equivalents	\$ 5,293,681				\$ 5,293,681
Restricted Cash for Capital Replacement		\$ 13,081,067			\$ 13,081,067
Restricted Cash for Debt Service			\$ 1,628,840		\$ 1,628,840
Restricted Cash for Debt Service Reserve				\$ 1,401,743	\$ 1,401,743
Total Estimated Ending Cash Balance	\$ 5,293,681	\$ 13,081,067	\$ 1,628,840	\$ 1,401,743	\$ 21,405,331
Total Allocated Funds	\$ 28,098,650	\$ 18,753,652	\$ 5,710,404	\$ 1,401,743	\$ 53,964,449
25% Required Reserves	\$ 3,903,528				
Excess over Reserve Requirement	\$ 1,390,154				

City of Nacogdoches
2019 / 2020 Utility Fund Revenues

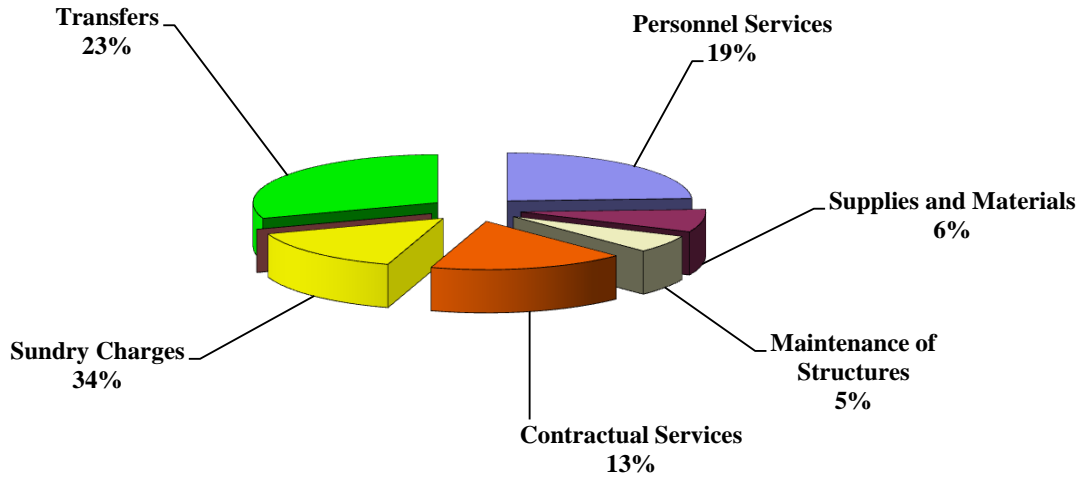
	March					
	Actual Balance 2016 / 2017	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Adopted Budget 2018 / 2019	Amended Budget 2018 / 2019	Proposed Budget 2019 / 2020
Permits	\$ 45,145	\$ 42,197	\$ 38,990	\$ 42,000	\$ 42,000	\$ 42,000
Interest	\$ 167,168	\$ 435,416	\$ 366,339	\$ 235,000	\$ 235,000	\$ 260,000
Miscellaneous Revenue	\$ 636,738	\$ 662,848	\$ 294,652	\$ 635,000	\$ 635,000	\$ 617,500
Grant Revenue	\$ 246,936	\$ -	\$ -	\$ -	\$ -	\$ -
Water Charges	\$ 9,362,867	\$ 10,325,059	\$ 4,533,158	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Sewer Charges	\$ 8,824,486	\$ 9,012,480	\$ 4,312,643	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,850
Total Operating Revenues	\$ 19,283,340	\$ 20,478,000	\$ 9,545,781	\$ 19,912,000	\$ 19,912,000	\$ 20,068,350



City of Nacogdoches
2019 / 2020 Utility Fund Expenses by Classification

	Actual Balance 2016 / 2017	Actual Balance 2017 / 2018	March Actual Balance 2018 / 2019	Adopted Budget 2018 / 2019	Amended Budget 2018 / 2019	Proposed Budget 2019 / 2020
Personnel Services	\$ 2,625,292	\$ 2,621,283	\$ 1,261,973	\$ 2,862,603	\$ 2,884,017	\$ 2,904,381
Supplies and Materials	\$ 714,540	\$ 825,164	\$ 389,040	\$ 989,610	\$ 1,000,610	\$ 1,140,920
Maintenance	\$ 815,908	\$ 927,836	\$ 352,520	\$ 939,816	\$ 939,816	\$ 978,761
Contractual Services	\$ 1,862,232	\$ 1,860,709	\$ 961,512	\$ 2,164,041	\$ 2,215,191	\$ 2,470,760
Sundry Charges	\$ 4,104,747	\$ 4,130,084	\$ 1,729,004	\$ 4,255,813	\$ 4,255,813	\$ 4,252,679
Transfers	\$ 3,568,278	\$ 3,728,371	\$ 1,827,492	\$ 3,544,985	\$ 3,544,985	\$ 3,866,609
Total	\$ 13,690,997	\$ 14,093,447	\$ 6,521,542	\$ 14,756,868	\$ 14,840,432	\$ 15,614,110

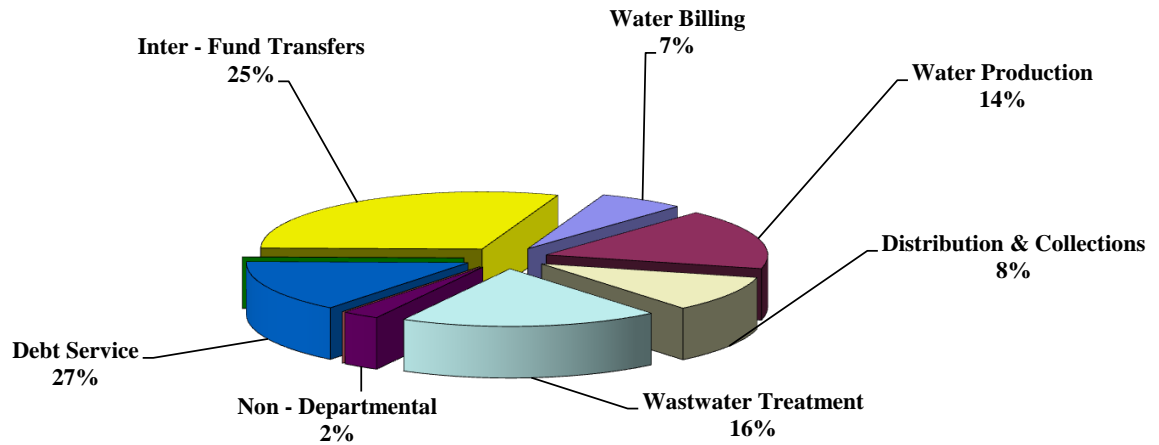
2019 /2020 Utility Fund Expenses by Classification



City of Nacogdoches
2019 / 2020 Utility Fund Expenses by Department

	March					
	Actual Balance 2016 / 2017	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Adopted Budget 2018 / 2019	Amended Budget 2018 / 2019	Proposed Budget 2019 / 2020
Water Billing	\$ 1,053,971	\$ 1,093,797	\$ 475,915	\$ 1,110,765	\$ 1,125,472	\$ 1,245,139
Water Production	\$ 1,632,126	\$ 1,723,022	\$ 844,123	\$ 2,104,018	\$ 2,152,783	\$ 2,449,967
Utility Construction	\$ 1,046,594	\$ 1,033,984	\$ 438,584	\$ 1,140,922	\$ 1,146,737	\$ 1,412,993
Wastwater Treatment	\$ 2,103,190	\$ 2,247,424	\$ 1,078,618	\$ 2,449,974	\$ 2,462,501	\$ 2,199,302
Non - Departmental	\$ 337,767	\$ 325,158	\$ 139,752	\$ 316,506	\$ 318,256	\$ 358,536
Debt Service	\$ 3,949,071	\$ 3,941,691	\$ 3,522,059	\$ 4,089,698	\$ 4,089,698	\$ 4,081,564
Total Operating Expenses	\$ 10,122,719	\$ 10,365,076	\$ 6,499,051	\$ 11,211,883	\$ 11,295,447	\$ 11,747,501
Inter - Fund Transfers	\$ 3,568,278	\$ 3,728,371	\$ 1,827,492	\$ 3,544,985	\$ 3,544,985	\$ 3,866,609
Total Expenses	\$ 13,690,997	\$ 14,093,447	\$ 8,326,543	\$ 14,756,868	\$ 14,840,432	\$ 15,614,110

2019 / 2020 Utility Fund Summary of Expenses



City of Nacogdoches
2019 / 2020 Utility Fund Capital Equipment

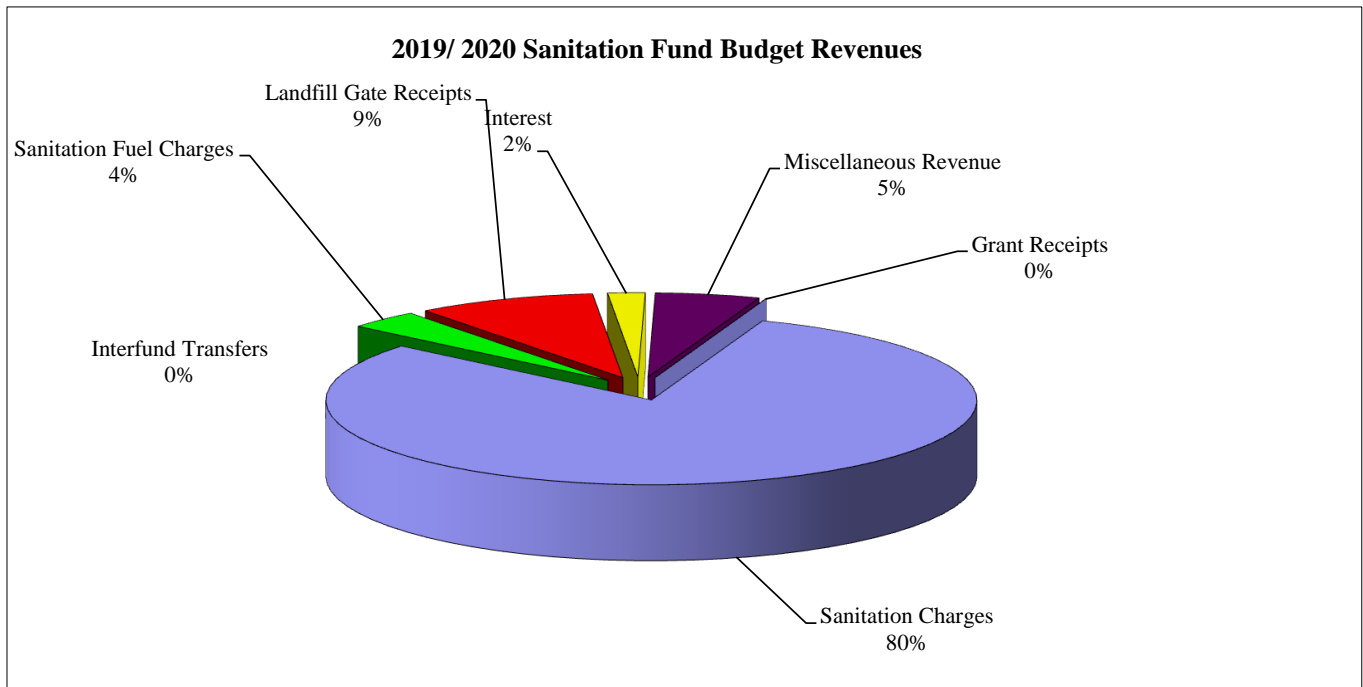
Department	Description	Operational Revenues	Depreciation Fund
Customer Service	Sensus AMI System Customer Portal Year Two of Five		\$17,500
Customer Service	Portable Storage Warehouse		\$45,000
Customer Service	Replacement Bobcat Compact Excavator		\$45,000
Utility Construction	Replacement Vehicle Unit 110		\$30,000
Utility Construction	Replacement Vactor Truck		\$425,000
Utility Construction	Retrofit TV Camera Equipment		\$121,885
Utility Construction	Tapping Machine		\$8,200
Wastewater Treatment	Replacement 8" Trailer Mounted Diesel Pump		\$60,000
Wastewater Treatment	Replacement Influent Pump #7		\$70,000
Total Capital		\$ -	\$ 822,585

City of Nacogdoches
2019 / 2020 Sanitation Fund Summary

	Sanitation Fund Operations	Capital Replacement	Landfill Pit Liability Account	Total Sanitation Fund
October 1, 2019 Estimated Cash Reserves				
Unrestricted Cash & Cash Equivalents	\$ 4,375,259			\$ 4,375,259
Restricted Cash for Equipment Replacement		\$ 1,064,394		\$ 1,064,394
Restricted Cash for Landfill Pit Liability			\$ 5,143,748	\$ 5,143,748
Total Estimated Beginning Cash Balance	\$ 4,375,259	\$ 1,064,394	\$ 5,143,748	\$ 10,583,401
2019 / 2020 Budget Revenues				
Sanitation Charges	\$ 5,425,000			\$ 5,425,000
Sanitation Fuel Charges	\$ 240,000			\$ 240,000
Landfill Gate Receipts	\$ 600,000			\$ 600,000
Interest	\$ 125,000			\$ 125,000
Miscellaneous Revenue	\$ 350,000			\$ 350,000
Interfund Transfers	\$ -			\$ -
Total 2019 / 2020 Budget Revenues	\$ 6,740,000	\$ -	\$ -	\$ 6,740,000
Other Finance Sources				
Contributions from Operations-Depreciation		\$ 934,447		\$ 934,447
Contributions from Operations-Closure/Postclosure			\$ 825,000	\$ 825,000
Contributions from Operations-New Cell Construction			\$ 2,500,000	\$ 2,500,000
Total Other Finance Sources	\$ -	\$ 934,447	\$ 3,325,000	\$ 4,259,447
Total Available Funds	\$ 11,115,259	\$ 1,998,841	\$ 8,468,748	\$ 21,582,848
2019 / 2020 Budget Operating Expenses				
Sanitation Collection	\$ 1,103,846			\$ 1,103,846
Sanitation Disposal	\$ 856,107			\$ 856,107
Non - Departmental	\$ 313,345			\$ 313,345
Inter - Fund Transfers	\$ 2,358,249			\$ 2,358,249
Total 2019 / 2020 Budget Operating Expenses	\$ 4,631,547	\$ -	\$ -	\$ 4,631,547
2019 / 2020 Capital Improvements				
Landfill Expansion			\$ -	\$ -
Total 2019 / 2020 Capital Improvements	\$ -	\$ -	\$ -	\$ -
2019 / 2020 Capital Equipment				
Frontload Garbage Truck		\$ 330,000		\$ 330,000
Sideload Garbage Truck		\$ 330,000		\$ 330,000
D6 Dozer Undercarriage Replacement		\$ 45,000		\$ 45,000
RTV Side x Side		\$ 25,500		\$ 25,500
Dumpsters and Carts	\$ 100,000			\$ 100,000
Total 2019 / 2020 Capital Equipment Expenses	\$ 100,000	\$ 730,500	\$ -	\$ 830,500
Other Finance Uses				
Contributions to Equipment Replacement	\$ 934,447			\$ 934,447
Contributions to Landfill Closure/Post Closure	\$ 825,000			\$ 825,000
Contributions to Landfill New Cell Construction	\$ 2,500,000			\$ 2,500,000
Total Other Finance Uses	\$ 4,259,447	\$ -	\$ -	\$ 4,259,447
September 30, 2020 Estimated Cash Reserves				
Unrestricted Cash & Cash Equivalents	\$ 2,124,265			\$ 2,124,265
Restricted Cash for Equipment Replacement		\$ 1,268,341		\$ 1,268,341
Restricted Cash for Landfill Pit Liability			\$ 8,468,748	\$ 8,468,748
Total Estimated Ending Cash Balance	\$ 2,124,265	\$ 1,268,341	\$ 8,468,748	\$ 11,861,354
Total Allocated Funds	\$ 11,115,259	\$ 1,998,841	\$ 8,468,748	\$ 21,582,848
25% Required Reserves	\$ 1,157,887			
Excess over Reserve Requirement	\$ 966,378			

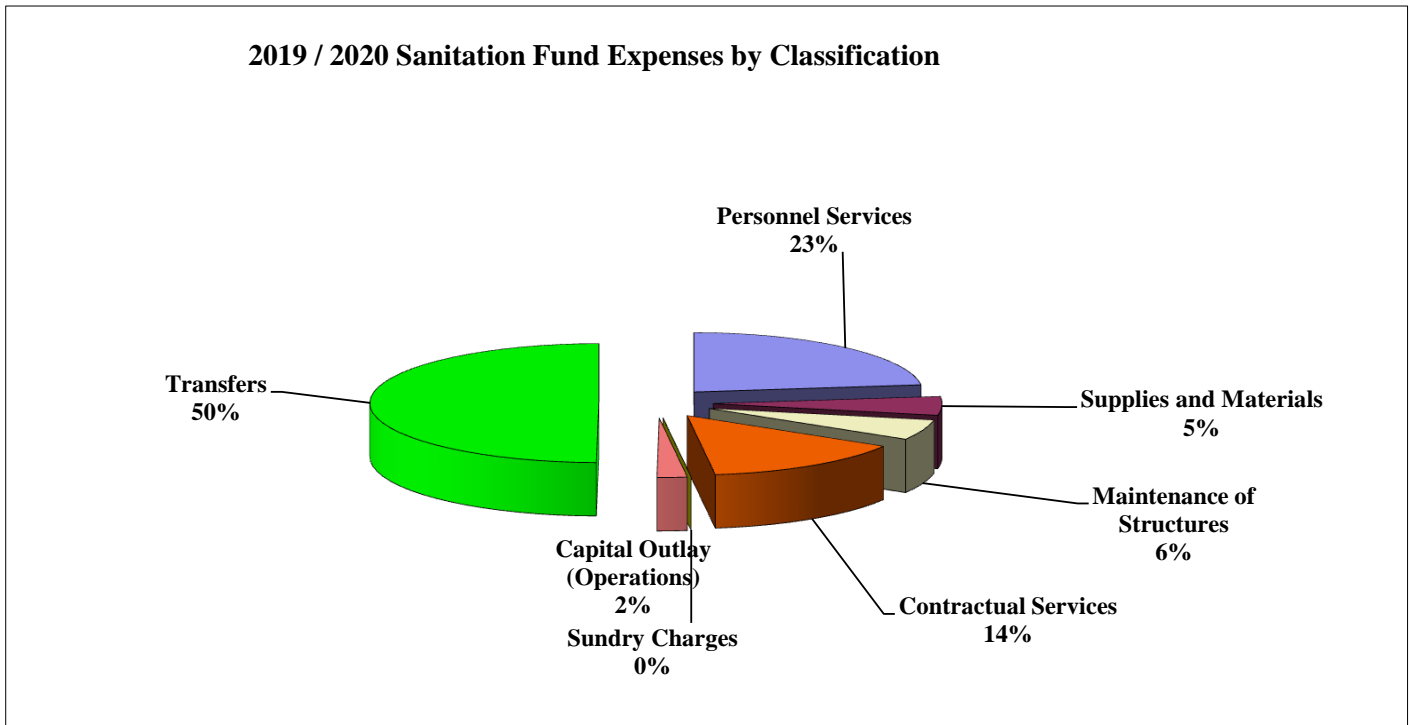
City of Nacogdoches
2019 / 2020 Sanitation Fund Revenues

	March			Amended		
	Actual Balance 2016 / 2017	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Adopted Budget 2018 / 2019	Budget 2018 / 2019	Proposed Budget 2019 / 2020
Sanitation Charges	\$ 4,933,535	\$ 5,172,392	\$ 2,718,826	\$ 5,450,000	\$ 5,450,000	\$ 5,425,000
Sanitation Fuel Charges	\$ 188,073	\$ 240,602	\$ 125,576	\$ 185,000	\$ 185,000	\$ 240,000
Landfill Gate Receipts	\$ 537,836	\$ 680,912	\$ 275,963	\$ 655,000	\$ 655,000	\$ 600,000
Interest	\$ 50,102	\$ 139,371	\$ 116,803	\$ 25,000	\$ 25,000	\$ 125,000
Miscellaneous Revenue	\$ 400,501	\$ 362,926	\$ 183,931	\$ 275,000	\$ 275,000	\$ 350,000
Grant Receipts	\$ -	\$ 69,965	\$ -	\$ -	\$ 16,250	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues	\$ 6,110,047	\$ 6,666,168	\$ 3,421,099	\$ 6,590,000	\$ 6,606,250	\$ 6,740,000



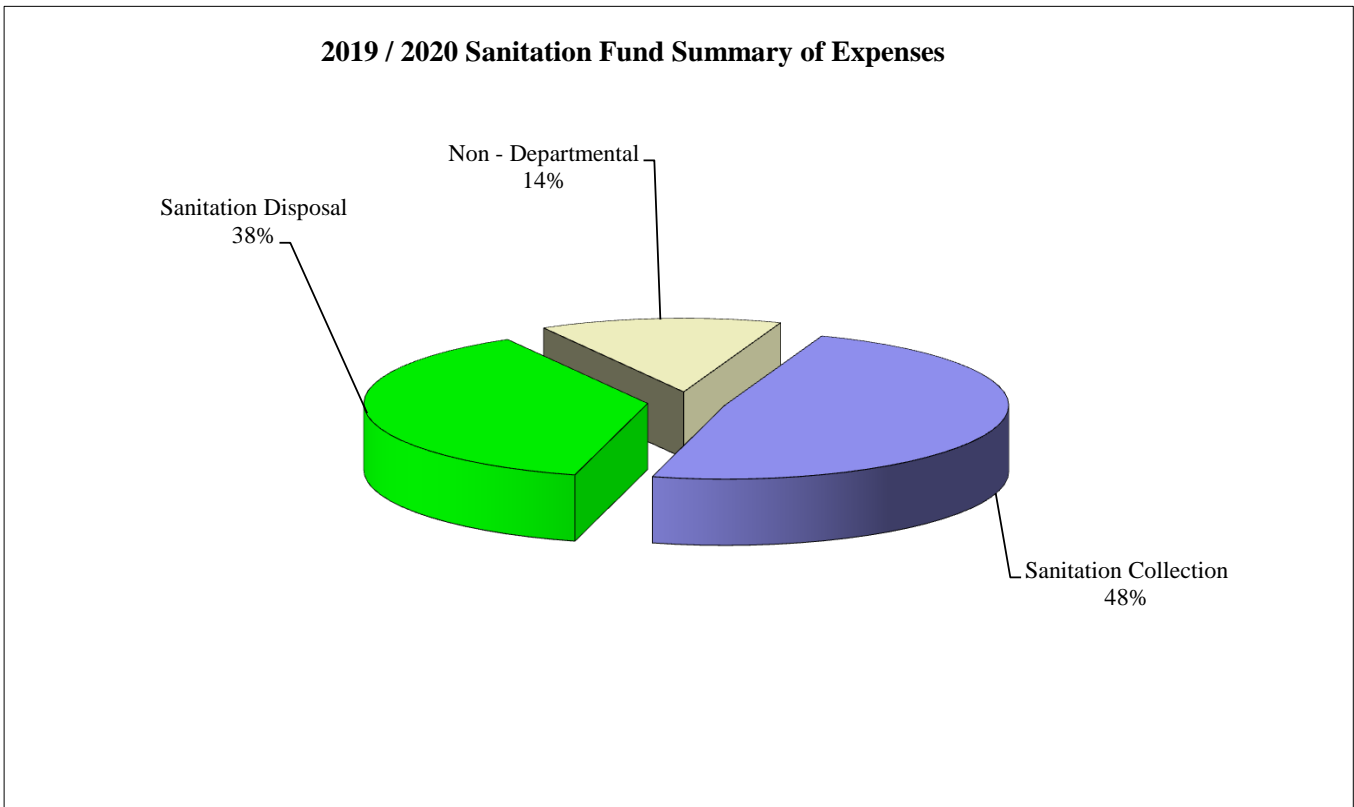
City of Nacogdoches
2019 / 2020 Sanitation Fund Expenses by Classification

	March			Amended		
	Actual Balance 2016 / 2017	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Adopted Budget 2018 / 2019	Budget 2018 / 2019	Proposed Budget 2019 / 2020
Personnel Services	\$ 1,164,232	\$ 1,065,280	\$ 550,229	\$ 1,128,106	\$ 1,136,079	\$ 1,091,581
Supplies and Materials	\$ 184,008	\$ 240,935	\$ 107,152	\$ 215,250	\$ 216,350	\$ 240,050
Maintenance of Structures	\$ 403,257	\$ 336,375	\$ 159,831	\$ 305,211	\$ 338,231	\$ 260,446
Contractual Services	\$ 488,241	\$ 390,652	\$ 257,255	\$ 681,035	\$ 681,035	\$ 681,221
Sundry Charges	\$ 72,513	\$ 68,194	\$ -	\$ -	\$ -	\$ -
Capital Outlay (Operations)	\$ 13,909	\$ 72,745	\$ 41,321	\$ -	\$ 75,000	\$ 100,000
Transfers	\$ 2,009,247	\$ 2,108,433	\$ 1,123,907	\$ 2,205,814	\$ 2,205,814	\$ 2,358,249
Total	\$ 4,335,406	\$ 4,282,612	\$ 2,239,695	\$ 4,535,416	\$ 4,652,509	\$ 4,731,547



City of Nacogdoches
2019 / 2020 Sanitation Fund Expenses by Department

	March					
	Actual Balance 2016 / 2017	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Adopted Budget 2018 / 2019	Amended Budget 2018 / 2019	Proposed Budget 2019 / 2020
Sanitation Collection	\$ 1,171,489	\$ 1,074,915	\$ 552,065	\$ 1,133,212	\$ 1,140,041	\$ 1,103,846
Sanitation Disposal	\$ 814,090	\$ 720,991	\$ 381,538	\$ 924,733	\$ 959,997	\$ 856,107
Non - Departmental	\$ 326,672	\$ 305,528	\$ 140,864	\$ 271,657	\$ 291,657	\$ 313,345
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay (Operations)	\$ 13,909	\$ 72,745	\$ 41,321	\$ -	\$ 75,000	\$ 100,000
Total Operating Expenses	\$ 2,326,159	\$ 2,174,179	\$ 1,115,787	\$ 2,329,602	\$ 2,466,695	\$ 2,373,298
Inter - Fund Transfers	\$ 2,009,247	\$ 2,108,433	\$ 1,123,907	\$ 2,205,814	\$ 2,205,814	\$ 2,358,249
Total Expenses	\$ 4,335,406	\$ 4,282,612	\$ 2,239,694	\$ 4,535,416	\$ 4,672,509	\$ 4,731,547



City of Nacogdoches
2019 / 2020 Sanitation Fund Capital Equipment

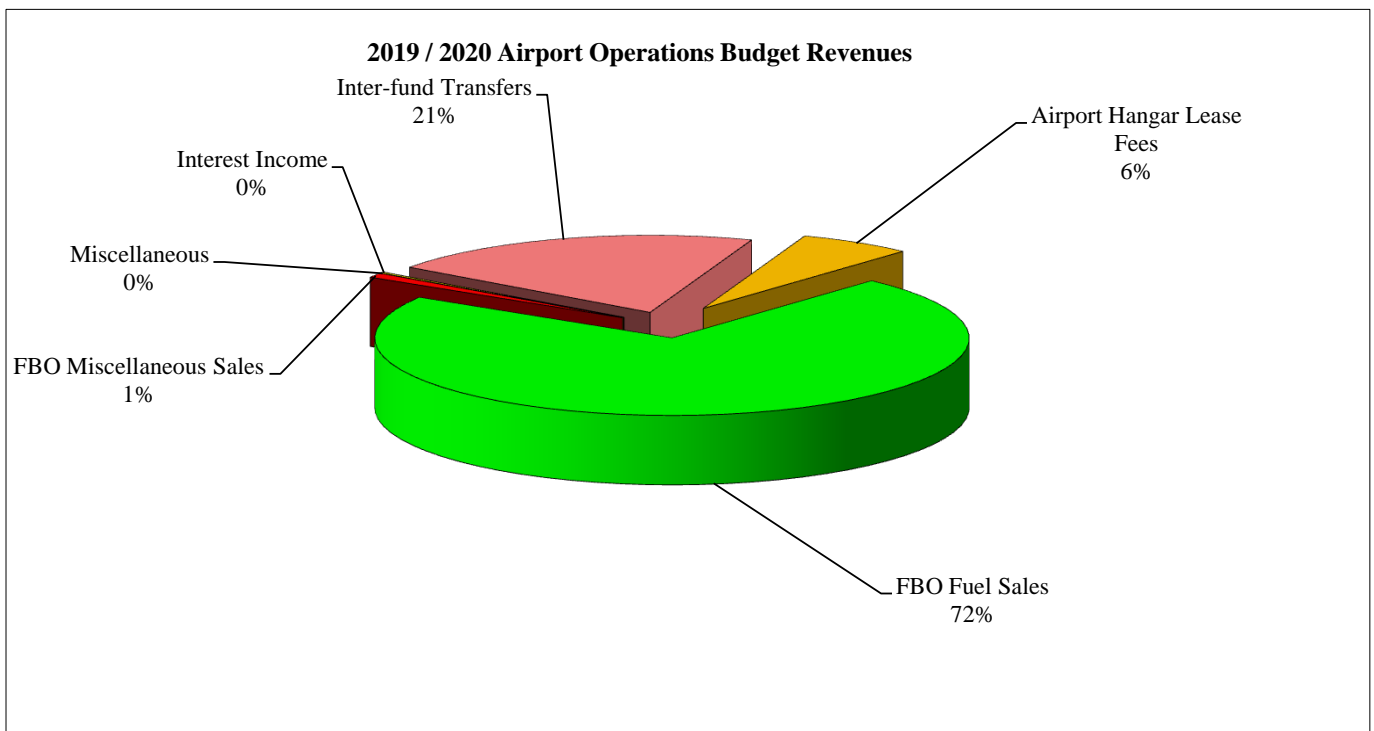
Department	Description	Operational Revenues	Capital Depreciation
Sanitation Collection	Dumpsters & Carts	\$ 100,000	
Sanitation Collection	Front Load Garbage Truck		\$ 330,000
Sanitation Collection	Side Load Garbage Truck		\$ 330,000
Sanitation Disposal	D6 Dozer Undercarriage Replacement		\$ 45,000
Sanitation Disposal	New RTV Side x Side		\$ 25,500
	Total Capital	\$ 100,000	\$ 730,500

City of Nacogdoches
2019 / 2020 Airport FBO Operations Summary

	Airport FBO Operations
October 1, 2019 Estimated Cash Reserves	
Unrestricted Cash & Cash Equivalents	\$ 92,632
Total Estimated Beginning Cash Balance	\$ 92,632
2019 / 2020 Budget Revenues	
Airport Hangar Lease Fees	\$ 30,000
FBO Fuel Sales	\$ 350,000
FBO Miscellaneous Sales	\$ 4,500
Miscellaneous	\$ 1,000
Interest Income	\$ 100
Inter-fund Transfers	\$ 100,000
Total 2019 / 2020 Budget Revenues	\$ 485,600
Total Available Funds	\$ 578,232
2019 / 2020 Budget Operating Expenditures	
Airport Operations	\$ 469,376
Capital Equipment	\$ -
Total 2019 / 2020 Operating Budget Expenditures	\$ 469,376
September 30, 2020 Estimated Cash Reserves	
Unrestricted Cash & Cash Equivalents	\$ 108,856
Total Estimated Ending Cash Balance	\$ 108,856
Total Allocated Funds	\$ 578,232

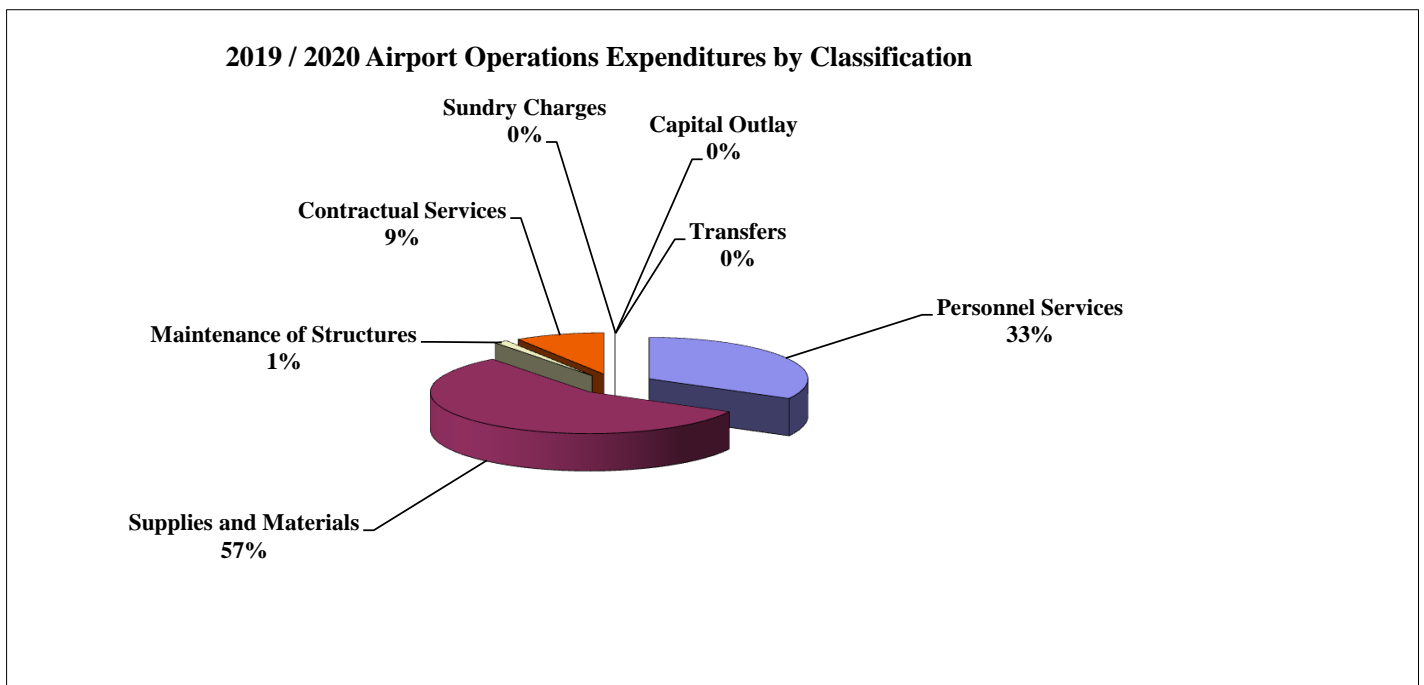
City of Nacogdoches
2019 / 2020 Airport FBO Operations Revenues

	March					
	Actual Balance 2016 / 2017	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Adopted Budget 2018 / 2019	Amended Budget 2018 / 2019	Proposed Budget 2019 / 2020
Airport Hangar Lease Fees	\$ 32,334	\$ 31,578	\$ 29,647	\$ 30,000	\$ 30,000	\$ 30,000
FBO Fuel Sales	\$ 363,368	\$ 381,397	\$ 175,818	\$ 350,000	\$ 350,000	\$ 350,000
FBO Miscellaneous Sales	\$ 5,157	\$ 4,706	\$ 1,867	\$ 4,500	\$ 4,500	\$ 4,500
Miscellaneous	\$ 8,530	\$ 1,033	\$ 16,035	\$ 3,600	\$ 3,600	\$ 1,000
Interest Income	\$ 35	\$ 107	\$ 141	\$ 100	\$ 100	\$ 100
Inter-fund Transfers	\$ 75,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Total Operating Revenues	\$ 484,424	\$ 518,821	\$ 223,510	\$ 488,200	\$ 488,200	\$ 485,600



City of Nacogdoches
2019 / 2020 Airport FBO Operations Expenses by Classification

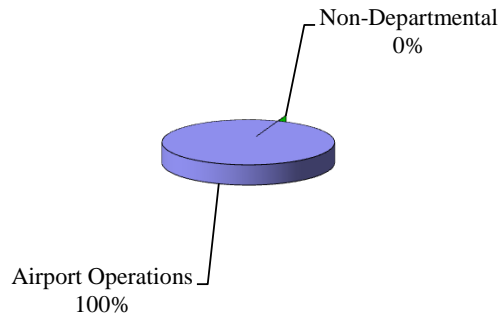
	Actual Balance 2016 / 2017	Actual Balance 2017 / 2018	March Actual Balance 2018 / 2019	Adopted Budget 2018 / 2019	Amended Budget 2018 / 2019	Proposed Budget 2019 / 2020
Personnel Services	\$ 156,067	\$ 151,899	\$ 73,145	\$ 151,185	\$ 152,401	\$ 154,340
Supplies and Materials	\$ 243,714	\$ 275,342	\$ 127,230	\$ 262,650	\$ 262,650	\$ 265,950
Maintenance of Structures	\$ 11,572	\$ 3,017	\$ 993	\$ 6,500	\$ 6,500	\$ 6,500
Contractual Services	\$ 43,752	\$ 46,248	\$ 25,341	\$ 51,730	\$ 51,730	\$ 42,586
Sundry Charges	\$ 16,764	\$ 3,320	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 16,109	\$ 16,000	\$ 16,000	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 471,868	\$ 479,827	\$ 242,818	\$ 488,065	\$ 489,281	\$ 469,376



City of Nacogdoches
2019 / 2020 Airport FBO Operations Expenses by Department

	March					
	Actual Balance 2016 / 2017	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Adopted Budget 2018 / 2019	Amended Budget 2018 / 2019	Proposed Budget 2019 / 2020
Airport Operations	\$ 455,104	\$ 479,827	\$ 226,709	\$ 488,065	\$ 489,281	\$ 469,376
Non-Departmental	\$ 1,950	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 457,054	\$ 479,827	\$ 226,709	\$ 488,065	\$ 489,281	\$ 469,376

2019 / 2020 Airport Operations Summary of Expenditures



City of Nacogdoches 2019 / 2020 Special Revenue Funds Summary

	Economic Development Fund	Community Development Fund	Airport Construction Fund	Forfeiture Fund	Historical Fund	Public Safety Training Fund	Mayor's Committee on Disability	Special Grant Fund	Total
<u>Beginning Fund Balance</u>	\$ 460,736	\$ -	\$ 42,504	\$ 258,298	\$ 29,028	\$ 6,971	\$ 2,144	\$ 7,058	\$ 806,739
<u>Revenues</u>									
Intergovernmental Receipts									
Fines/Forfeitures			\$ 50,000	\$ 60,000		\$ 5,350		\$ 4,600	\$ 59,950
Payment Recv' on Loans	\$ 46,338	\$ 78,751							\$ 60,000
Investment Earnings	\$ 4,000		\$ 750	\$ 5,000	\$ 750			\$ 100	\$ 125,089
Contributions & Donations							\$ 2,000		\$ 10,600
Inter-Fund Transfers	\$ 550,000		\$ 50,000		\$ 25,000				\$ 2,000
	\$ 600,338	\$ 78,751	\$ 100,750	\$ 65,000	\$ 25,750	\$ 5,350	\$ 2,000	\$ 4,700	\$ 882,639
<u>Expenditures</u>									
TCF Grant - BMS	\$ 6,251								\$ 6,251
TCF Grant - Pilgrims Pride	\$ 72,500								\$ 72,500
Airport Construction		\$ 100,000							\$ 100,000
Forfeiture				\$ 70,588					\$ 70,588
Historical					\$ 25,000				\$ 25,000
Public Safety Training - Police						\$ 5,000			\$ 5,000
Public Safety Training - Fire						\$ 1,000			\$ 1,000
Mayor's Committee on Disability							\$ 2,000		\$ 2,000
Police								\$ 2,100	\$ 2,100
Library								\$ 2,500	\$ 2,500
Interfund Transfers	\$ 146,338								\$ 146,338
	\$ 146,338	\$ 78,751	\$ 100,000	\$ 70,588	\$ 25,000	\$ 6,000	\$ 2,000	\$ 4,600	\$ 433,277
<u>Total Expenditures</u>	\$ 146,338	\$ 78,751	\$ 100,000	\$ 70,588	\$ 25,000	\$ 6,000	\$ 2,000	\$ 4,600	\$ 433,277
<u>Ending Fund Balance</u>	\$ 914,736	\$ -	\$ 43,254	\$ 252,710	\$ 29,778	\$ 6,321	\$ 2,144	\$ 7,158	\$ 1,256,101

City of Nacogdoches
2019 / 2020 Hotel / Motel Tax Fund Summary

October 1, 2019 Estimated Beginning Cash Balance	\$	246,906
Revenues		
Hotel / Motel Occupancy Tax Receipts	\$	725,000
Misc Grant Receipts	\$	-
Interest	\$	15,000
Total Revenues	\$	740,000
Total Available Funds	\$	986,906
Expenditures		
Maintenance		
Museum Maintenance	\$	12,700
Nacogdoches County Exposition Services	\$	95,000
Tourist & Convention Services	\$	525,625
Capital		
Sterne Hoya Roof Replacement	\$	16,500
Transfers		
Transfer to Historical Fund	\$	25,000
Total Expenditures	\$	674,825
September 30, 2020 Ending Cash Balance	\$	312,081
Total Allocated Funds	\$	986,906

City of Nacogdoches
2019 / 2020 Debt Service Fund Summary

October 1, 2019 Estimated Beginning Cash Balance		
2012 General Obligation Refunding	\$	132,582
2016 Tax Note	\$	120,816
Total Beginning Balance	\$	253,398
Revenues		
2012 General Obligation Refunding	\$	1,056,685
2016 Tax Note	\$	291,932
Total Current Taxes	\$	1,348,617
2012 General Obligation Refunding	\$	21,565
2016 Tax Note	\$	5,958
Total Delinquent Taxes	\$	27,523
Interest	\$	10,000
Total Revenues	\$	1,386,140
Total Available Funds	\$	1,639,538
Expenditures		
2012 General Obligation Refunding	\$	950,000
2016 Tax Note Principle	\$	285,000
Total Principal Payments	\$	1,235,000
2012 General Obligation Refunding	\$	128,250
2016 Tax Note Interest	\$	12,890
Total Interest Payments	\$	141,140
Total Expenditures	\$	1,376,140
September 30, 2020 Estimated Beginning Cash Balance		
2012 General Obligation Refunding	\$	140,082
2016 Tax Note	\$	123,316
Total Ending Balance	\$	263,398
Total Allocated Funds	\$	1,639,538

City of Nacogdoches
2019 / 2020 Capital Projects Fund Summary

	<u>Street Maint</u>		<u>RLF</u>		<u>Total</u>
October 1, 2019 Estimated Beginning Cash Balance	\$ 9,506	\$	(312,345)	\$	(302,839)
Revenues					
Street Maintenance Fee	\$ 750,000	\$	-	\$	750,000
Trf f/ Eco Dev Fund	\$ -	\$	146,350	\$	146,350
Trf f/ Utility Fund	\$ -	\$	312,345	\$	312,345
Interest	\$ 3,500	\$	2,500	\$	6,000
	<hr/>				
Total Revenues	\$ 753,500	\$	461,195	\$	1,214,695
Total Available Funds	\$ 763,006	\$	148,850	\$	911,856
Operations					
Bad Debt	\$ 2,500	\$	-	\$	2,500
Capital					
Streets	\$ 750,000	\$	-	\$	750,000
Transfer					
Payback Utility Fund to Cover RLF	\$ -	\$	148,850	\$	148,850
	<hr/>				
Total Expenditures	\$ 752,500	\$	148,850	\$	901,350
September 30, 2020 Ending Cash Balance	\$ 10,506	\$	-	\$	10,506
Total Allocated Funds	\$ 763,006	\$	148,850	\$	911,856

City of Nacogdoches
2019 / 2020 Equipment Replacement Fund Summary

October 1, 2019 Estimated Beginning Balance \$ 2,635,863

Revenues

Rental Receipts	\$	549,816
Miscellaneous Revenue	\$	5,000
Oil & Gas Revenue	\$	2,000
Interest	\$	<u>48,000</u>

Total Revenues \$ 604,816

Total Available Funds \$ 3,240,679

Expenditures

Police - Patrol Units (6)	\$	400,000
Parks - Mowers (2)	\$	19,700
Streets - Batwing Mower	\$	19,000
Cemetery - Mower	\$	<u>8,260</u>

Total Expenditures \$ 446,960

September 30, 2020 Estimated Ending Balance \$ 2,793,719

Total Allocated Funds \$ 3,240,679

City of Nacogdoches
2019 / 2020 Self Insurance Fund Summary

October 1, 2019 Estimated Beginning Balance \$ 1,286,483

Revenues

Employer Contribution to Insurance	\$ 2,556,204
Employee Contribution to Insurance	\$ 482,387
Retiree Contribution to Insurance	\$ 166,066
Miscellaneous Revenue	\$ -
Interest	\$ 12,000

Total Revenues \$ 3,216,657

Total Available Funds \$ 4,503,140

Expenditures

Insurance Claims	\$ 2,572,260
Administrative Fees	\$ 703,490
Special Services	\$ 2,550

Total Expenditures \$ 3,278,300

September 30, 2020 Estimated Ending Balance \$ 1,224,840

Total Allocated Funds \$ 4,503,140

City of Nacogdoches
2019 / 2020 Sunset Cemetery Fund Summary

October 1, 2019 Estimated Beginning Balance	\$	292,342
Revenues		
Interest	\$	4,000
Transfer from General Fund	\$	<u>2,500</u>
Total Revenues	\$	6,500
Total Available Funds	\$	298,842
Expenditures		
Street Maintenance	\$	45,000
Transfer to General Fund	\$	<u>1,000</u>
Total Expenditures	\$	46,000
September 30, 2020 Estimated Ending Balance	\$	252,842
Total Allocated Funds	\$	298,842

City of Nacogdoches Capital Improvements Program 2019 / 2020

PROJECT	Remaining Project Cost	Budgeted FY 18 - 19	Proposed FY 19 - 20	Future FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24
GENERAL FUND							
Community Facility:							
Fire Training Facility	\$ 690			\$ 690			
Relocate Fire Station 1	\$ 2,480				\$ 150	\$ 130	\$ 2,200
Relocate Fire Station 2	\$ 2,480				\$ 150	\$ 130	\$ 2,200
Relocate Fire Station 3	\$ 2,480			\$ 150	\$ 130	\$ 2,200	
Renovate Fire Station 5	\$ 1,590					\$ 90	\$ 1,500
Community Facility Total	\$ 9,720	\$ -	\$ -	\$ 840	\$ 430	\$ 2,550	\$ 5,900
Cemetery:							
Sunset Earthwork for New Section	\$ 60	\$ 60					
Pinegrove Cemetery - Paving for new section	\$ 35			\$ 35			
Cemetery Total	\$ 95	\$ 60	\$ -	\$ 35	\$ -	\$ -	\$ -
Parks:							
Parking Lot Repaving Program (materials only)	\$ 174	\$ 74		\$ 25	\$ 25	\$ 25	\$ 25
Splashpad (c/o BA)	\$ 284	\$ 284					
Restroom - Pecan Park	\$ 150	\$ 150					
Playground - Pecan Park	\$ 180	\$ 180					
Restrooms - Maroney Park	\$ 150	\$ 150					
Restrooms - Festival Park	\$ 210		\$ 210				
Restrooms - Sportsplex Park	\$ 150			\$ 150			
Restrooms - Banita North Park	\$ 140				\$ 140		
Restrooms - Mill Pond & Temple Parks	\$ 200					\$ 200	
Restrooms - McCrimmon and Ritchie Parks	\$ 260						\$ 260
Restrooms - Lake Nacogdoches West	\$ 260						\$ 260
Playground - Lake Nacogdoches West	\$ 220			\$ 220			
Soccer Drainage Phase II	\$ 25			\$ 25			
Parks Mowing Equipment Barn	\$ 175			\$ 175			
Athletics Spring Floor	\$ 35			\$ 35			
Light Pole Replacement Phase 1	\$ 552	\$ 552					
Light Pole Replacement Phase 2	\$ 100		\$ 100				
Electrical System Replacement - Baseball	\$ 1,238	\$ 1,238					
Lake Nacogdoches West Park accessible walkway to swim area	\$ 150			\$ 150			
Parks Total	\$ 4,653	\$ 2,628	\$ 310	\$ 780	\$ 165	\$ 225	\$ 545
Downtown:							
Plaza Principal Electrical Upgrades	\$ 25			\$ 25			
Electrical Service Main Street & Festival Park	\$ 75			\$ 75			
Downtown Total	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
Streets							
Annual Street Rehab (incl sidewalks)	\$ 2,023	\$ 773	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Streets Total	\$ 2,023	\$ 773	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Special Projects:							
Fleet Maintenance Addition & Access Road (at Public Works)	\$ 250	\$ 250					
North Street Sidewalk (TxDOT) match only	\$ 55	\$ 55					
Opticon Traffic Signal Preemption	\$ 625			\$ 625			
Special Projects Total	\$ 930	\$ 305	\$ -	\$ 500	\$ -	\$ -	\$ -
GENERAL FUND TOTAL:	\$ 17,521	\$ 3,766	\$ 560	\$ 2,505	\$ 845	\$ 3,025	\$ 6,695

City of Nacogdoches Capital Improvements Program 2019 / 2020

PROJECT	Remaining Project Cost	Budgeted FY 18 - 19	Proposed FY 19 - 20	Future FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24
AIRPORT CONSTRUCTION FUND							
Airport Facilities:							
Airport RAMP Grant	\$ 600	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Airport Development Phase 1	\$ 6,000				\$ 3,000	\$ 3,000	
Airport Facility Total	\$ 6,600	\$ 100	\$ 100	\$ 100	\$ 3,100	\$ 3,100	\$ 100
AIRPORT CONSTRUCTION FUND TOTAL:	\$ 6,600	\$ 100	\$ 100	\$ 100	\$ 3,100	\$ 3,100	\$ 100

PROJECT	Remaining Project Cost	Budgeted FY 18 - 19	Proposed FY 19 - 20	Future FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24
HOTEL TAX FUND							
Community Facility:							
Railroad Depot Exhibits	\$ 100	\$ 100					
Zion Hill Church Restoration	\$ 1,183	\$ 1,183					
Zion Hill Church Exhibits	\$ 200	\$ 200					
Zion Hill Church Parking	\$ 200	\$ 200					
Community Facility Total	\$ 1,683	\$ 1,683	\$ -	\$ -	\$ -	\$ -	\$ -
HOTEL TAX FUND TOTAL:	\$ 1,683	\$ 1,683	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT	Remaining Project Cost	Budgeted FY 18 - 19	Proposed FY 19 - 20	Future FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24
SPECIAL GRANT FUND							
Special Projects:							
Lanana Trail North of Austin	\$ 260	\$ 260					
Automated Vehicle Locator System	\$ 120			\$ 120			
Special Projects Total	\$ 380	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -
SPECIAL GRANT FUND TOTAL:	\$ 380	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT	Remaining Project Cost	Budgeted FY 18 - 19	Proposed FY 19 - 20	Future FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24
CAPITAL PROJECTS FUND							
RFP Special Projects:							
RLF Sidewalk Project	\$ 842	\$ 842					
RLF Park Project	\$ 350	\$ 350					
Special Projects Total	\$ 1,192	\$ 1,192	\$ -	\$ -	\$ -	\$ -	\$ -
Street Maintenance Fund Projects:							
Annual Street Maintenance	\$ 1,475	\$ 750	\$ 725				
Curb Replacement - Church Street	\$ 25		\$ 25				
Street Maint Fund Projects Total	\$ 1,500	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECTS FUND TOTAL:	\$ 2,692	\$ 1,942	\$ 750	\$ -	\$ -	\$ -	\$ -

City of Nacogdoches Capital Improvements Program 2019 / 2020

PROJECT	Remaining Project Cost	Budgeted FY 18 - 19	Proposed FY 19 - 20	Future FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24
UTILITY FUND							
Waterworks:							
Central Heights Distribution System	\$ 1,647	\$ 647			\$ 1,000		
Centrifuge Installation (formerly Beltpress Installation)	\$ 1,192	\$ 1,192					
Water Line Additions/Replacements & Developer Reimb.	\$ 5,850	\$ 850	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Water Well Rehab (one annually)	\$ 1,125		\$ 225	\$ 225	\$ 225	\$ 225	\$ 225
Water Well 4 & 5	\$ 1,076	\$ 1,076					
Water Well 8 (by BA)	\$ 204	\$ 204					
Water Well 9 (by BA)	\$ 200	\$ 200					
Water Well 10	\$ 75		\$ 75				
Water Well 14	\$ 27	\$ 27					
Central Heights Elevated Storage	\$ 1,300				\$ 1,300		
N Middle Plane Elevated Storage Tank	\$ 1,500				\$ 1,500		
SSPS - SWPS Interconnect	\$ 2,000			\$ 2,000			
Water System Model (new item)	\$ 60	\$ 60					
Direct Connect US 59 Water Line Relocation	\$ 2,517	\$ 2,442	\$ 75				
SCADA Replacements & Upgrades	\$ 250	\$ 150	\$ 100				
VFD for Motors at Surface Water Plant	\$ 350	\$ 350					
Hydraulic Valve System SW Pump Station	\$ 125		\$ 125				
Crossconnection Controls - City Facilities	\$ 100		\$ 100				
Lake Nacogdoches TCEQ Required Spillway Repair	\$ 250		\$ 250				
Waterworks Total	\$ 19,848	\$ 7,198	\$ 1,950	\$ 3,225	\$ 5,025	\$ 1,225	\$ 1,225
Wastewater:							
24" Banita Creek Sewer Line Replacement	\$ 6,000	\$ 1,000	\$ -	\$ 2,500	\$ 2,500		
Sewer Line (san & stm) Additions/Replacements & Developer Reimb.	\$ 6,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Treatment Plant Aeration and Mixing Additions	\$ 500	\$ 500					
Direct Connect US 59 Sanitary Sewer Relocation	\$ 1,383	\$ 1,308	\$ 75				
WWTP Digester Bypass	\$ 325	\$ 75		\$ 250			
Sludge Thickener System	\$ 780	\$ 30		\$ 750			
SCADA Replacements & Upgrades	\$ 250	\$ 150	\$ 100				
Storm Sewer Replacements (bridge/culvert areas) (10 locations)	\$ 825		\$ 825				
Ford Street Storm Sewer Replacement	\$ 300		\$ 300				
Fredonia St & Church St Storm Sewer Replacement	\$ 600		\$ 600				
Belt Press Building	\$ 1,200			\$ 1,200			
Wastewater Total	\$ 18,163	\$ 4,063	\$ 2,900	\$ 5,700	\$ 3,500	\$ 1,000	\$ 1,000
UTILITY FUND TOTAL:	\$ 38,011	\$ 11,261	\$ 4,850	\$ 8,925	\$ 8,525	\$ 2,225	\$ 2,225

PROJECT	Remaining Project Cost	Budgeted FY 18 - 19	Proposed FY 19 - 20	Future FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24
SANITATION FUND							
Solid Waste Collection & Disposal							
Landfill Major Permit Amendment & Expansion	\$ 2,750	\$ 1,000			\$ 750	\$ 500	\$ 500
Solid Waste Collection & Disposal Total	\$ 2,750	\$ 1,000	\$ -	\$ -	\$ 750	\$ 500	\$ 500
SANITATION FUND TOTAL:	\$ 2,750	\$ 1,000	\$ -	\$ -	\$ 750	\$ 500	\$ 500

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 \$771,978, which is a 7.65% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$30,690.”

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 - \$0.6169
- b. The Proposed Property Tax Rate – \$0.6140
- c. The Effective Tax Rate – \$0.575514

Proposed Rates

- a. Maintenance & Operations Tax Rate - \$0.536172
 - b. Debt Rate (Interest & Sinking Fund) - \$0.077828
 - c. Total Proposed Property Tax Rate - \$0.6140
3. The total amount of outstanding municipal debt obligations secured by property taxes is \$4,114,852 (including principal and interest).

Fiscal Year 2019-20 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,376,140
- b. Revenue Supported Debt: \$4,081,564