



# **Proposed Budget 2020-2021**

**As of 07/31/2020**

*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 \$365,026, which is a 3.36% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$60,853.”
  
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 - \$0.6140
- b. The Proposed Property Tax Rate – \$0.6300
- c. The No-New-Revenue Tax Rate – \$0.6160
- d. The Voter Approval Tax Rate - \$0.63384

Proposed Rates

- a. Maintenance & Operations Tax Rate - \$0.5529
  - b. Debt Rate (Interest & Sinking Fund) - \$0.0771
  - c. Total Proposed Property Tax Rate - \$0.6300
3. The total amount of outstanding municipal debt obligations secured by property taxes is \$2,738,713 (including principal and interest).

Fiscal Year 2020-21 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,373,392
- b. Revenue Supported Debt: \$4,085,434

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**City of Nacogdoches**  
**2020 / 2021 Proposed Tax Rate**

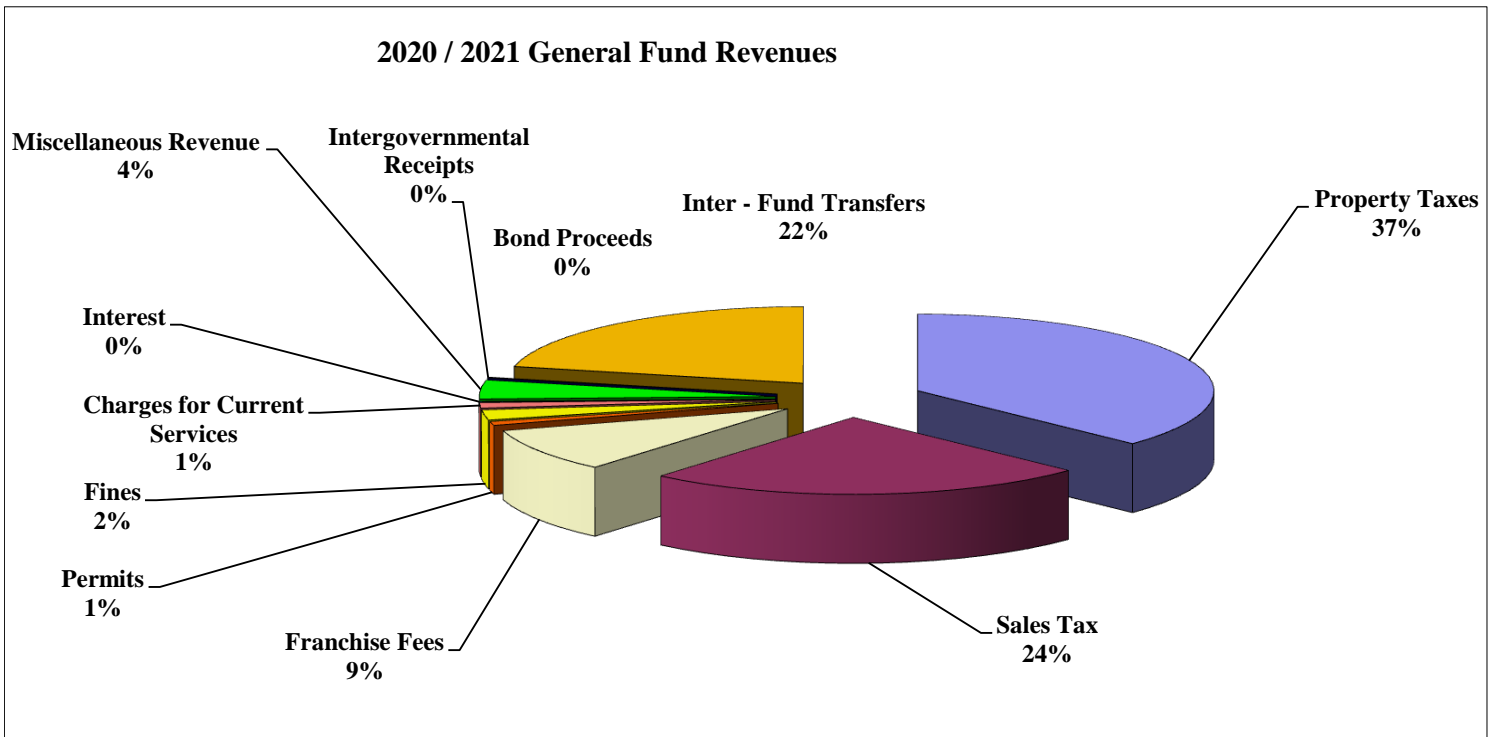
		<b>Proposed 2020 / 2021 Property Taxes Collection Rate</b>	
Assessed Value		\$	1,781,199,182
<b><u>Tax Rate per \$100 Valuation</u></b>	<b>0.6300</b>	\$	11,221,555
<b>Operations</b>	<b>0.5529</b>	\$	9,848,250
<b>Debt</b>	<b>0.0771</b>	\$	1,373,305
		\$	11,221,555
<b><u>Operations</u></b>			
Estimated Current Tax Collections		\$	9,638,250
Estimated Delinquent Tax Collections		\$	85,000
Estimated Penalty & Interest Collections		\$	125,000
		\$	9,848,250
<b><u>Debt</u></b>			
<b>2012 General Obligation Refunding Bonds</b>			
Estimated Current Tax Collections		\$	1,053,255
Estimated Delinquent Tax Collections		\$	21,495
	0.06034	\$	1,074,750
<b>2016 Tax Notes</b>			
Estimated Current Tax Collections		\$	292,669
Estimated Delinquent Tax Collections		\$	5,973
<b>Debt Requirements for Fiscal Year</b>	0.016760	\$	298,642
	<b>0.07710</b>	<b>\$</b>	<b>1,373,392</b>

**City of Nacogdoches**  
**2020 / 2021 General Fund Summary**

	<b>Operating</b>	<b>Restricted</b>	<b>Total</b>
October 1, 2020 Estimated Cash Reserves	\$ 10,270,580	\$ 871,527	\$ 11,142,107
<b>2020 / 2021 Budget Revenues</b>			
Property Taxes	\$ 9,855,250		\$ 9,855,250
Sales Tax	\$ 6,400,000		\$ 6,400,000
Franchise Fees	\$ 2,365,000	\$ 62,000	\$ 2,427,000
Permits	\$ 205,000		\$ 205,000
Fines	\$ 525,000	\$ 34,250	\$ 559,250
Charges for Current Services	\$ 293,860		\$ 293,860
Interest	\$ 35,280		\$ 35,280
Miscellaneous Revenue	\$ 1,046,263		\$ 1,046,263
Intergovernmental Receipts	\$ 27,500		\$ 27,500
Inter - Fund Transfers	\$ 5,702,324		\$ 5,702,324
Total 2020 / 2021 Budget Revenues	\$ 26,455,477	\$ 96,250	\$ 26,551,727
Total Available Funds	\$ 36,726,057	\$ 967,777	\$ 37,693,834
<b>2020 / 2021 Budget Expenditures</b>			
General Government	\$ 5,874,288	\$ 42,711	\$ 5,916,999
Public Safety	\$ 15,561,385		\$ 15,561,385
Highways	\$ 1,288,785		\$ 1,288,785
Cultural & Recreational	\$ 2,707,682		\$ 2,707,682
Inter - Fund Transfers	\$ 250,000		\$ 250,000
Total 2020 / 2021 Budget Expenditures	\$ 25,682,140	\$ 42,711	\$ 25,724,851
<b>2020 / 2021 Capital Improvement Projects Budget - Reserve Funds</b>			
Committed Projects:			
City Hall Roof Replacement	\$ 200,000		\$ 200,000
Pinegrove Cemetery Paving	\$ 35,000		\$ 35,000
Parks Parking Lot Repaving	\$ 25,000		\$ 25,000
Soccer Drainage Phase II	\$ 25,000		\$ 25,000
Athletics Spring Floor	\$ 35,000		\$ 35,000
Streets - Annual Street Rehab	\$ 250,000		\$ 250,000
Total 2020 / 2021 Committed Capital Improvements Projects	\$ 570,000	\$ -	\$ 570,000
<b>2020 / 2021 Capital Equipment Budget - Reserve Funds</b>			
PEG Capital		\$ 175,000	\$ 175,000
Animal Shelter - Replace Doors	\$ 25,500		\$ 25,500
Info Tech - Phone System Upgrade	\$ 110,000		\$ 110,000
Info Tech - Server for NWS & Laserfiche	\$ 40,000		\$ 40,000
Fire - Engine Refurbishment	\$ 200,000		\$ 200,000
Fire - SCBA Replacement	\$ 48,000		\$ 48,000
Fire - Turnout Gear Extractor 20#	\$ 19,800		\$ 19,800
Fire - Turnout Gear Extractor 60#	\$ 16,200		\$ 16,200
???	\$ -		\$ -
???	\$ -		\$ -
Total 2020 / 2021 Capital Equipment	\$ 459,500	\$ 175,000	\$ 634,500
September 30, 2021 Estimated Ending Balance	\$ 10,014,417	\$ 750,066	\$ 10,764,483
Total Allocated Funds	\$ 36,726,057	\$ 967,777	\$ 37,693,834
25% Reserve Requirement	\$ 6,420,535		
Excess over Reserve Requirement	\$ 3,593,882		

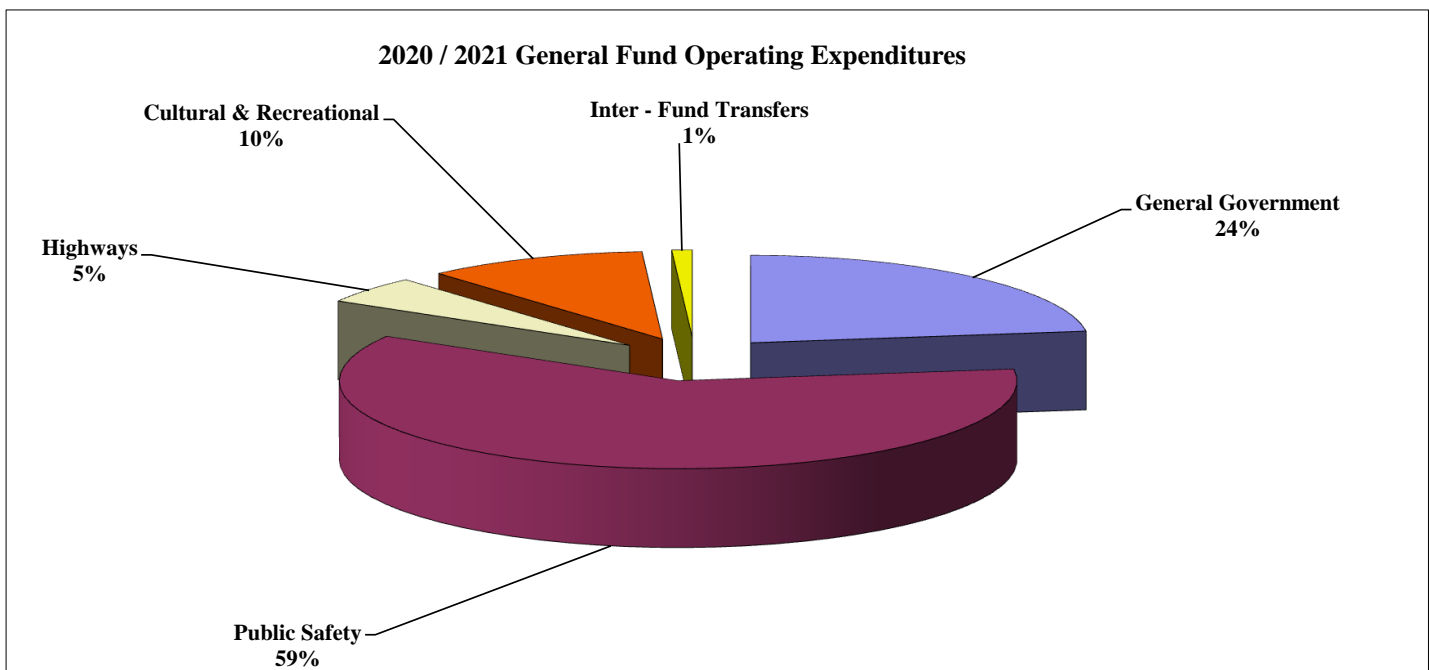
**City of Nacogdoches**  
**2020 / 2021 General Fund Revenues**

	March					
	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
Property Taxes	\$ 8,213,956	\$ 8,794,158	\$ 9,136,571	\$ 9,487,402	\$ 9,487,402	\$ 9,855,250
Sales Tax	\$ 6,449,896	\$ 6,657,769	\$ 3,405,714	\$ 6,525,000	\$ 6,525,000	\$ 6,400,000
Franchise Fees	\$ 2,447,294	\$ 2,532,437	\$ 435,754	\$ 2,425,000	\$ 2,425,000	\$ 2,427,000
Permits	\$ 215,071	\$ 192,661	\$ 188,291	\$ 185,000	\$ 185,000	\$ 205,000
Fines	\$ 725,061	\$ 737,573	\$ 309,034	\$ 769,000	\$ 769,000	\$ 559,250
Charges for Current Services	\$ 327,504	\$ 418,773	\$ 155,358	\$ 313,360	\$ 313,360	\$ 293,860
Interest	\$ 207,600	\$ 317,532	\$ 107,184	\$ 150,000	\$ 150,000	\$ 35,280
Miscellaneous Revenue	\$ 999,251	\$ 1,329,006	\$ 550,580	\$ 1,066,822	\$ 1,144,379	\$ 1,046,263
Intergovernmental Receipts	\$ 275,788	\$ 444,644	\$ 73,978	\$ 19,000	\$ 389,436	\$ 27,500
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inter - Fund Transfers	\$ 5,727,650	\$ 5,625,303	\$ 2,811,006	\$ 5,623,013	\$ 5,623,013	\$ 5,702,324
<b>Total General Fund Revenues</b>	<b>\$ 25,589,071</b>	<b>\$ 27,049,855</b>	<b>\$ 17,173,470</b>	<b>\$ 26,563,597</b>	<b>\$ 27,011,590</b>	<b>\$ 26,551,727</b>



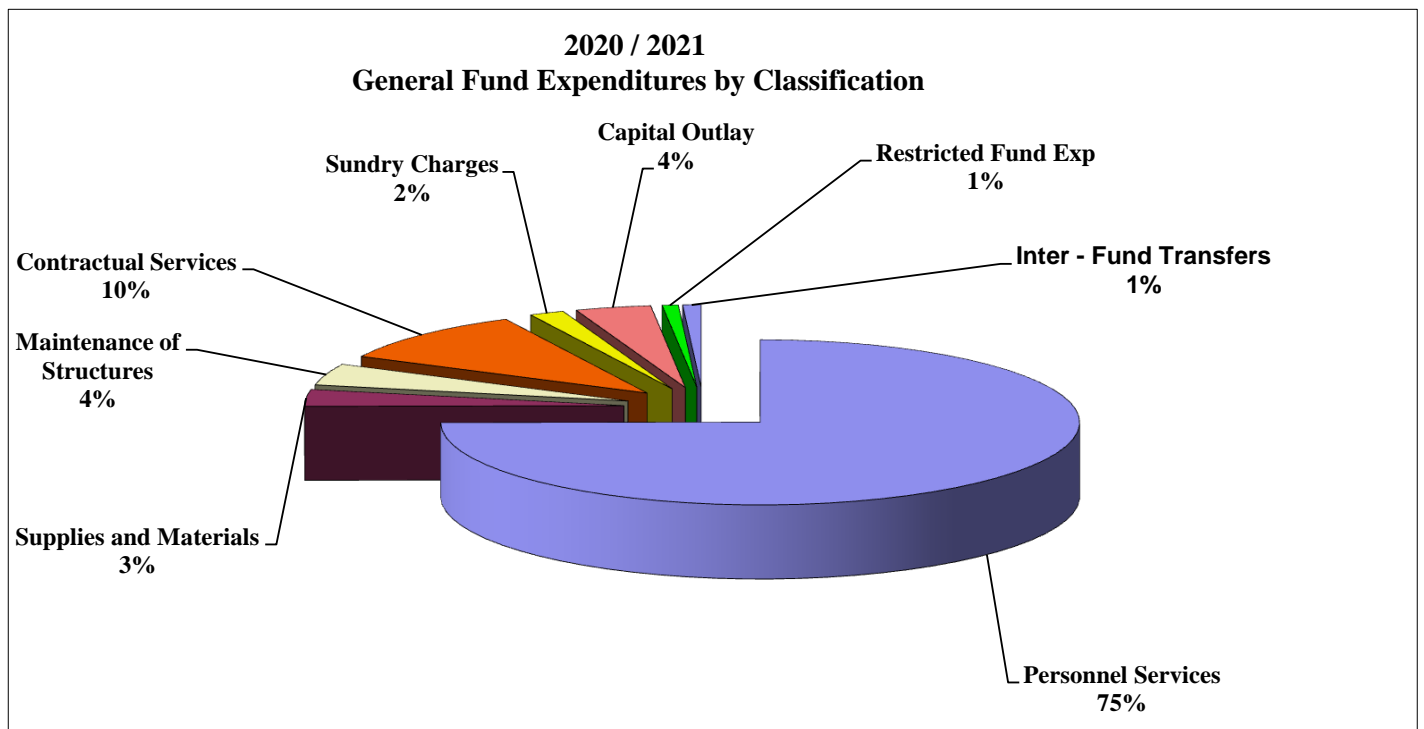
**City of Nacogdoches**  
**2020 / 2021 General Fund Expenditures by Function**

	March					
	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
General Government	\$ 5,425,667	\$ 5,721,909	\$ 2,876,431	\$ 6,069,975	\$ 6,084,975	\$ 5,874,288
Public Safety	\$ 14,650,347	\$ 14,994,141	\$ 7,668,476	\$ 15,550,401	\$ 15,550,401	\$ 15,561,385
Highways	\$ 1,177,294	\$ 1,122,764	\$ 608,423	\$ 1,564,155	\$ 1,564,155	\$ 1,288,785
Cultural & Recreational	\$ 2,451,535	\$ 2,453,149	\$ 1,149,908	\$ 2,576,610	\$ 2,582,809	\$ 2,707,682
Inter - Fund Transfers	\$ 284,050	\$ 350,200	\$ 331,302	\$ 412,000	\$ 417,000	\$ 250,000
<b>Total General Fund Operating Expenditures</b>	<b>\$ 23,988,893</b>	<b>\$ 24,642,163</b>	<b>\$ 12,634,541</b>	<b>\$ 26,173,141</b>	<b>\$ 26,199,340</b>	<b>\$ 25,682,140</b>
Capital Improvements	\$ 1,133,257	\$ 1,849,386	\$ 517,810	\$ 1,142,160	\$ 2,519,097	\$ 1,029,500
Restricted Fund Expenditures	\$ 68,728	\$ 99,384	\$ 70,515	\$ 153,941	\$ 207,691	\$ 217,711
<b>Total General Fund Expenditures</b>	<b>\$ 25,190,877</b>	<b>\$ 26,590,933</b>	<b>\$ 13,222,865</b>	<b>\$ 27,469,242</b>	<b>\$ 28,926,128</b>	<b>\$ 26,929,351</b>



**City of Nacogdoches**  
**2020 / 2021 General Fund Expenditures by Classification**

	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
Personnel Services	\$ 19,062,249	\$ 19,608,333	\$ 9,978,841	\$ 20,589,249	\$ 20,580,929	\$ 20,164,525
Supplies and Materials	\$ 982,315	\$ 879,362	\$ 343,194	\$ 891,557	\$ 891,131	\$ 879,636
Maintenance of Structures	\$ 871,868	\$ 869,391	\$ 425,022	\$ 1,064,310	\$ 1,064,310	\$ 1,128,129
Contractual Services	\$ 2,324,955	\$ 2,411,931	\$ 1,295,418	\$ 2,661,959	\$ 2,691,904	\$ 2,787,783
Sundry Charges	\$ 463,455	\$ 523,075	\$ 260,764	\$ 554,066	\$ 554,066	\$ 472,067
Capital Outlay	\$ 1,133,257	\$ 1,849,256	\$ 517,810	\$ 1,142,160	\$ 2,519,097	\$ 1,029,500
Restricted Fund Exp	\$ 68,728	\$ 99,384	\$ 70,515	\$ 153,941	\$ 207,691	\$ 217,711
Inter - Fund Transfers	\$ 284,050	\$ 350,200	\$ 331,302	\$ 412,000	\$ 417,000	\$ 250,000
<b>Total</b>	<b>\$ 25,190,877</b>	<b>\$ 26,590,933</b>	<b>\$ 13,222,865</b>	<b>\$ 27,469,242</b>	<b>\$ 28,926,128</b>	<b>\$ 26,929,351</b>





**City of Nacogdoches**  
**2020 / 2021 General Fund Expenditures by Department**

	March					
	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
City Council	\$ 24,798	\$ 25,213	\$ 10,404	\$ 27,425	\$ 27,425	\$ 27,425
City Manager	\$ 312,540	\$ 320,473	\$ 219,146	\$ 338,106	\$ 338,106	\$ 384,332
Municipal Court	\$ 299,308	\$ 300,452	\$ 111,180	\$ 314,342	\$ 314,342	\$ 209,358
City Secretary	\$ 117,446	\$ 121,659	\$ 64,870	\$ 122,421	\$ 122,421	\$ 122,841
Finance	\$ 435,828	\$ 445,765	\$ 237,302	\$ 531,209	\$ 546,209	\$ 637,694
Information Technology	\$ 374,697	\$ 415,986	\$ 186,523	\$ 437,899	\$ 437,899	\$ 439,795
Human Resources	\$ 310,864	\$ 300,500	\$ 137,549	\$ 327,472	\$ 327,472	\$ 291,217
Legal	\$ 249,825	\$ 252,567	\$ 138,884	\$ 270,891	\$ 270,891	\$ 275,628
Planning & Zoning	\$ 139,207	\$ 183,250	\$ 69,761	\$ 187,421	\$ 187,421	\$ 188,968
Building Maintenance	\$ 343,194	\$ 432,468	\$ 219,560	\$ 517,739	\$ 517,739	\$ 369,237
Community Outreach	\$ 165,350	\$ 195,888	\$ 98,978	\$ 184,292	\$ 184,292	\$ 131,883
Vehicle Maintenance	\$ 312,891	\$ 327,347	\$ 148,476	\$ 340,538	\$ 340,538	\$ 308,066
Engineering	\$ 597,336	\$ 579,997	\$ 253,588	\$ 500,194	\$ 500,194	\$ 492,919
Convention & Tourism	\$ 231,880	\$ 296,503	\$ 138,753	\$ 310,930	\$ 310,930	\$ 307,501
Economic Development	\$ 238,406	\$ 243,394	\$ 119,703	\$ 251,092	\$ 251,092	\$ 251,462
Non-Departmental	\$ 1,272,098	\$ 1,280,447	\$ 721,753	\$ 1,408,004	\$ 1,408,004	\$ 1,435,962
General Govt.	\$ 5,425,667	\$ 5,721,909	\$ 2,876,431	\$ 6,069,975	\$ 6,084,975	\$ 5,874,288
Police	\$ 7,963,750	\$ 8,262,051	\$ 4,172,324	\$ 8,518,668	\$ 8,518,668	\$ 8,594,193
Fire	\$ 5,968,196	\$ 5,974,421	\$ 3,084,051	\$ 6,089,672	\$ 6,089,672	\$ 6,041,206
Inspection	\$ 321,480	\$ 327,416	\$ 184,383	\$ 434,502	\$ 434,502	\$ 425,482
Animal Control	\$ 396,921	\$ 430,253	\$ 227,718	\$ 507,559	\$ 507,559	\$ 500,504
Public Safety	\$ 14,650,347	\$ 14,994,141	\$ 7,668,476	\$ 15,550,401	\$ 15,550,401	\$ 15,561,385
Historic Sites & Main Street	\$ 131,906	\$ 124,240	\$ 64,472	\$ 136,054	\$ 136,054	\$ 248,482
Library	\$ 549,009	\$ 541,725	\$ 256,186	\$ 550,547	\$ 550,547	\$ 555,325
Recreation	\$ 540,152	\$ 531,010	\$ 256,657	\$ 574,768	\$ 574,768	\$ 605,475
Parks	\$ 866,615	\$ 891,358	\$ 407,871	\$ 954,237	\$ 960,436	\$ 1,077,318
Cemetery	\$ 363,852	\$ 364,816	\$ 164,724	\$ 361,004	\$ 361,004	\$ 221,082
Cultural & Recreational	\$ 2,451,535	\$ 2,453,149	\$ 1,149,908	\$ 2,576,610	\$ 2,582,809	\$ 2,707,682
Public Works Administration	\$ 217,139	\$ 221,833	\$ 115,399	\$ 226,970	\$ 226,970	\$ 123,948
Streets	\$ 960,155	\$ 900,931	\$ 493,024	\$ 1,337,185	\$ 1,337,185	\$ 1,164,837
Highways & Streets	\$ 1,177,294	\$ 1,122,764	\$ 608,423	\$ 1,564,155	\$ 1,564,155	\$ 1,288,785
Inter - Fund Transfers	\$ 284,050	\$ 350,200	\$ 331,302	\$ 412,000	\$ 417,000	\$ 250,000
Total Operating Budget	\$ 23,988,893	\$ 24,642,163	\$ 12,634,541	\$ 26,173,141	\$ 26,199,340	\$ 25,682,140
Reserve Funds Capital Equip/Improvements	\$ 1,133,257	\$ 1,849,386	\$ 517,810	\$ 1,142,160	\$ 2,519,097	\$ 1,029,500
Restricted Funds Expenditures	\$ 68,728	\$ 99,384	\$ 70,515	\$ 153,941	\$ 207,691	\$ 217,711
Total General Fund Budget	\$ 25,190,877	\$ 26,590,933	\$ 13,222,865	\$ 27,469,242	\$ 28,926,128	\$ 26,929,351

**City of Nacogdoches**  
**2020 / 2021 General Fund Capital Equipment**

Department	Description	Operations	Reserves	Restricted Cash
Animal Shelter	Replace Doors		\$ 25,500	
Information Technology	Phone System Upgrade		\$ 110,000	
Information Technology	Server for NWS & Laserfiche		\$ 40,000	
Fire	Fire Engine Refurbishment		\$ 200,000	
Fire	SCBA Replacement		\$ 48,000	
Fire	Turnout Gear Extractor 20#		\$ 19,800	
Fire	Turnout Gear Extractor 60#		\$ 16,200	
PEG	Capital related to Public TV			\$ 175,000
<b>Grand Total</b>		<b>\$ -</b>	<b>\$ 459,500</b>	<b>\$ 175,000</b>

**City of Nacogdoches**  
**2020 / 2021 Utility Fund Summary**

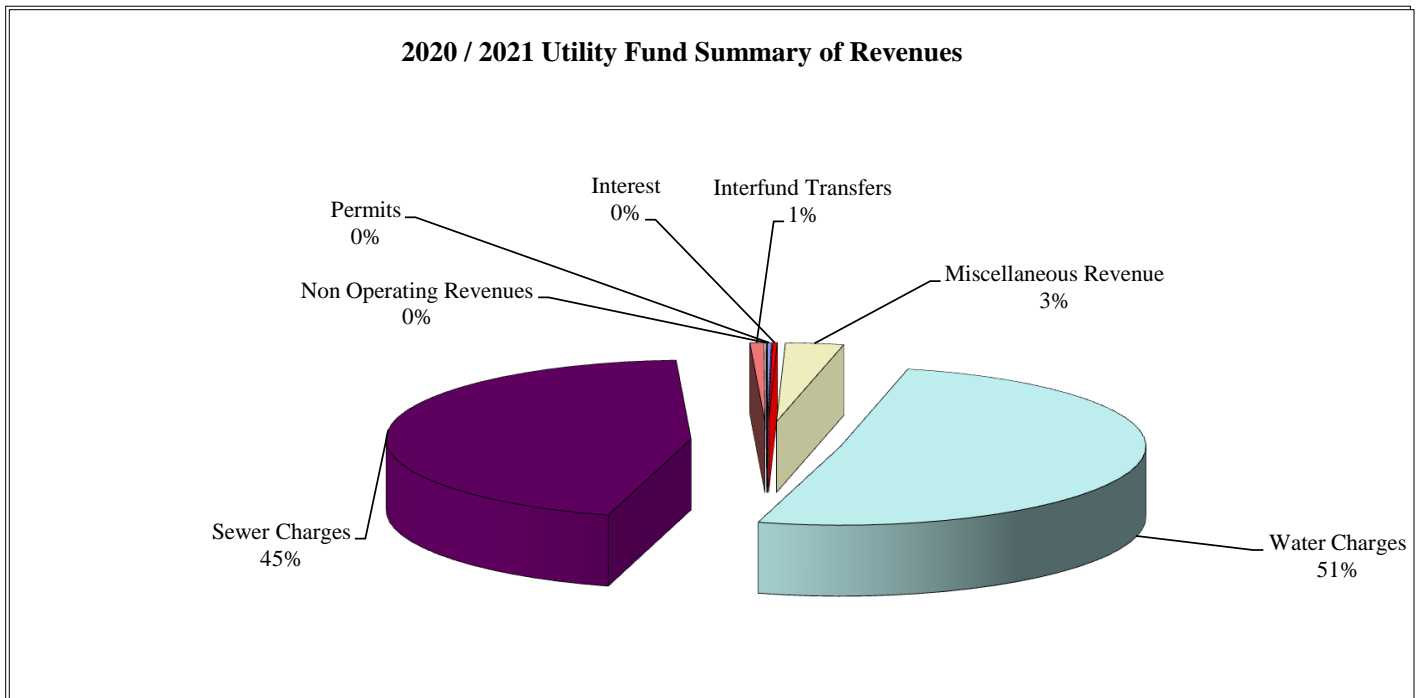
	<b>Water &amp; Sewer Operations</b>	<b>Capital Replacement</b>	<b>Debt Service</b>	<b>Debt Service Reserve</b>	<b>Total Water &amp; Sewer Fund</b>
<b>October 1, 2020 Estimated Cash Reserves</b>					
Unrestricted Cash & Cash Equivalents	\$ 6,977,017				\$ 6,977,017
Restricted Cash for Equipment Replacement		\$ 11,388,742			\$ 11,388,742
Restricted Cash for Future Water & Sewer CIP		\$ 4,463,095			\$ 4,463,095
Restricted Cash for Debt Service			\$ 1,627,823		\$ 1,627,823
Restricted Cash for Debt Service Reserve				\$ 1,399,812	\$ 1,399,812
<b>Total Estimated Beginning Cash Balance</b>	<b>\$ 6,977,017</b>	<b>\$ 15,851,837</b>	<b>\$ 1,627,823</b>	<b>\$ 1,399,812</b>	<b>\$ 25,856,489</b>
<b>2020 / 2021 Budget Revenues</b>					
Permits	\$ 42,000				\$ 42,000
Interest	\$ 51,500		\$ 6,000	\$ 3,000	\$ 60,500
Miscellaneous Revenue	\$ 617,500				\$ 617,500
Water Sales	\$ 10,200,000				\$ 10,200,000
Sewer Sales	\$ 9,000,000				\$ 9,000,000
Interfund Transfers	\$ 150,000				\$ 150,000
<b>Total 2020 / 2021 Budget Revenues</b>	<b>\$ 20,061,000</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 3,000</b>	<b>\$ 20,070,000</b>
<b>2020 / 2021 Other Finance Sources</b>					
Contribution from Operations-Debt Service			\$ 4,085,436		\$ 4,085,436
Contribution from Operations-Depreciation		\$ 4,360,058			\$ 4,360,058
Contribution from Operations-Future Water & Sewer CIP		\$ 2,400,000			\$ 2,400,000
<b>Total 2020 / 2021 Other Finance Sources</b>	<b>\$ -</b>	<b>\$ 6,760,058</b>	<b>\$ 4,085,436</b>	<b>\$ -</b>	<b>\$ 10,845,494</b>
<b>Total Available Funds</b>	<b>\$ 27,038,017</b>	<b>\$ 22,611,895</b>	<b>\$ 5,719,259</b>	<b>\$ 1,402,812</b>	<b>\$ 56,771,983</b>
<b>2020 / 2021 Operating Budget Expenses</b>					
Water Billing	\$ 1,311,199				\$ 1,311,199
Water Production	\$ 2,391,735				\$ 2,391,735
Distribution & Collection	\$ 1,398,606				\$ 1,398,606
Wastewater Treatment	\$ 2,149,630				\$ 2,149,630
Non - Departmental	\$ 362,431				\$ 362,431
Debt Service - Principal			\$ 3,110,000		\$ 3,110,000
Debt Service - Interest			\$ 975,436		\$ 975,436
Inter - Fund Transfers	\$ 3,567,514				\$ 3,567,514
<b>Total 2020 / 2021 Operating Budget Expenses</b>	<b>\$ 11,181,115</b>	<b>\$ -</b>	<b>\$ 4,085,436</b>	<b>\$ -</b>	<b>\$ 15,266,551</b>

**City of Nacogdoches**  
**2020 / 2021 Utility Fund Summary**

	<b>Water &amp; Sewer Operations</b>	<b>Capital Replacement</b>	<b>Debt Service</b>	<b>Debt Service Reserve</b>	<b>Total Water &amp; Sewer Fund</b>
<b>2020 / 2021 Capital Improvements</b>					
<u>Water Projects</u>					
Water Line Additions/Replacements & Developer Reimb.		\$ 1,000,000			\$ 1,000,000
Central Heights Distribution System		\$ 250,000			
Water Well Rehab (one annually)		\$ 225,000			\$ 225,000
SSPS - SWPS Interconnect		\$ 500,000			\$ 500,000
SWPS Transmission Line Replacement		\$ 500,000			\$ 500,000
Filter #7		\$ 1,500,000			\$ 1,500,000
<u>Wastewater Projects</u>					
Sewer Line (san & stm) Additions/Replacements & Developer Reimb.		\$ 1,000,000			\$ 1,000,000
Lanana Creek Sewer Line Replacement		\$ 1,250,000			\$ 1,250,000
WWTP Digester Bypass		\$ 175,000			\$ 175,000
Sludge Thickener System		\$ 20,000			\$ 20,000
Total 2020 / 2021 Capital Improvements	\$ -	\$ 6,420,000	\$ -	\$ -	\$ 6,170,000
<b>2020 / 2021 Capital Equipment</b>					
Customer Service - Sensus Base Station Upgrades (4)		\$ 150,000			\$ 150,000
Utility Construction - Replace Unit 665		\$ 40,000			\$ 40,000
Wastewater Treatment - Replace Unit 636		\$ 40,000			\$ 40,000
Total 2020 / 2021 Capital Equipment	\$ -	\$ 230,000	\$ -	\$ -	\$ 230,000
<b>Other Finance Uses</b>					
Contributions to Debt Service	\$ 4,085,436				\$ 4,085,436
Contributions to Capital Replacement - Depreciation	\$ 4,360,058				\$ 4,360,058
Contributions to Capital Replacement - Future CIP	\$ 2,400,000				\$ 2,400,000
Total Other Finance Uses	\$ 10,845,494	\$ -	\$ -	\$ -	\$ 10,845,494
<b>September 30, 2021 Estimated Cash Reserves</b>					
Unrestricted Cash & Cash Equivalents	\$ 5,011,408				\$ 5,011,408
Restricted Cash for Capital Replacement		\$ 11,498,800			\$ 11,498,800
Restricted Cash for Debt Service			\$ 1,633,823		\$ 1,633,823
Restricted Cash for Debt Service Reserve				\$ 1,402,812	\$ 1,402,812
Total Estimated Ending Cash Balance	\$ 5,011,408	\$ 11,498,800	\$ 1,633,823	\$ 1,402,812	\$ 19,546,843
Total Allocated Funds	\$ 27,038,017	\$ 18,148,800	\$ 5,719,259	\$ 1,402,812	\$ 52,058,888
25% Required Reserves	\$ 3,816,638				
Excess over Reserve Requirement	\$ 1,194,770				

**City of Nacogdoches**  
**2020 / 2021 Utility Fund Revenues**

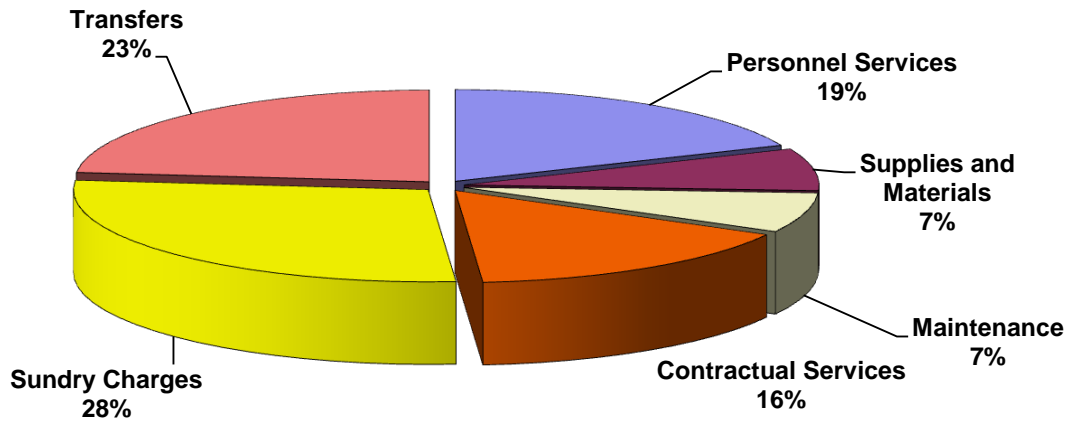
	March					
	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
Permits	\$ 42,197	\$ 44,173	\$ 35,770	\$ 42,000	\$ 42,000	\$ 42,000
Interest	\$ 378,050	\$ 647,147	\$ 246,994	\$ 260,000	\$ 260,000	\$ 51,500
Miscellaneous Revenue	\$ 662,848	\$ 646,808	\$ 315,401	\$ 617,500	\$ 617,500	\$ 617,500
Water Charges	\$ 10,325,059	\$ 10,022,226	\$ 4,815,091	\$ 10,000,000	\$ 10,000,000	\$ 10,200,000
Sewer Charges	\$ 9,012,480	\$ 8,898,643	\$ 4,414,502	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000
Interfund Transfers	\$ -	\$ -	\$ -	\$ 148,850	\$ 148,850	\$ 150,000
Non Operating Revenues	\$ 57,366	\$ 89,532	\$ 29,875	\$ 40,000	\$ 40,000	\$ 9,000
<b>Total Budgeted Revenues</b>	<b>\$ 20,478,000</b>	<b>\$ 20,348,528</b>	<b>\$ 9,857,632</b>	<b>\$ 20,108,350</b>	<b>\$ 20,108,350</b>	<b>\$ 20,070,000</b>



**City of Nacogdoches**  
**2020 / 2021 Utility Fund Expenses by Classification**

	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
Personnel Services	\$ 2,621,283	\$ 2,503,055	\$ 1,279,530	\$ 2,904,381	\$ 2,873,381	\$ 2,836,230
Supplies and Materials	\$ 836,155	\$ 828,623	\$ 434,980	\$ 1,140,920	\$ 1,140,920	\$ 1,130,660
Maintenance	\$ 938,076	\$ 992,596	\$ 555,900	\$ 985,261	\$ 995,261	\$ 1,066,761
Contractual Services	\$ 1,921,431	\$ 1,723,931	\$ 973,692	\$ 2,493,010	\$ 2,779,787	\$ 2,408,835
Sundry Charges	\$ 4,130,084	\$ 4,238,134	\$ 1,713,628	\$ 4,252,679	\$ 4,252,679	\$ 4,256,551
Transfers	\$ 3,728,371	\$ 3,652,113	\$ 1,865,882	\$ 3,866,609	\$ 3,866,609	\$ 3,567,514
<b>Total</b>	<b>\$ 14,175,400</b>	<b>\$ 13,938,451</b>	<b>\$ 6,823,611</b>	<b>\$ 15,642,860</b>	<b>\$ 15,908,637</b>	<b>\$ 15,266,551</b>

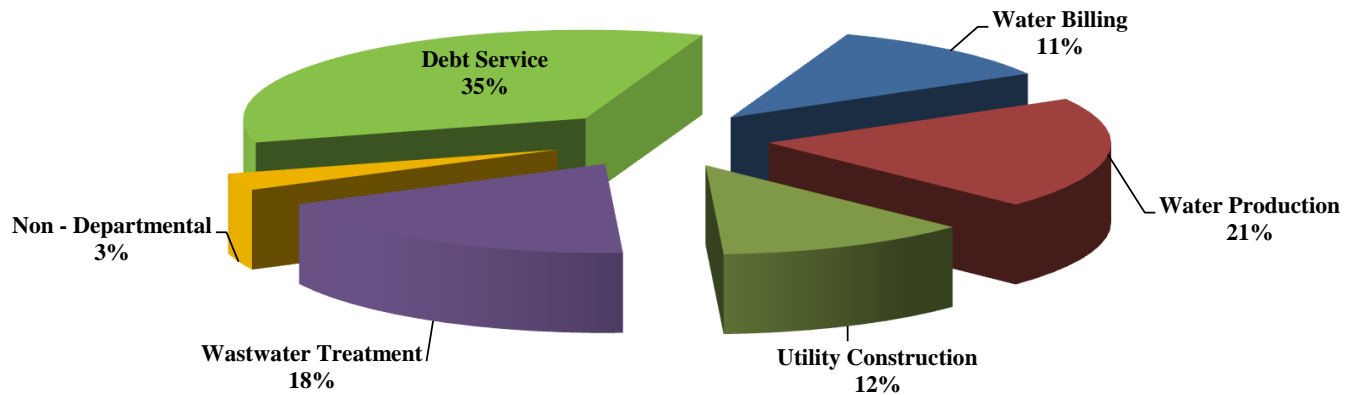
**2020 /2021 Utility Fund Expenses by Classification**



**City of Nacogdoches**  
**2020 / 2021 Utility Fund Expenses by Department**

	March					
	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
<b>Water Billing</b>	\$ 1,100,906	\$ 1,150,837	\$ 554,614	\$ 1,245,139	\$ 1,245,139	\$ 1,311,199
<b>Water Production</b>	\$ 1,794,766	\$ 1,693,796	\$ 786,054	\$ 2,449,967	\$ 2,688,227	\$ 2,391,735
<b>Utility Construction</b>	\$ 1,033,984	\$ 929,774	\$ 643,689	\$ 1,412,993	\$ 1,412,993	\$ 1,398,606
<b>Wastwater Treatment</b>	\$ 2,247,424	\$ 2,164,269	\$ 1,096,348	\$ 2,221,552	\$ 2,242,569	\$ 2,149,630
<b>Non - Departmental</b>	\$ 328,258	\$ 264,833	\$ 176,291	\$ 365,036	\$ 371,536	\$ 362,431
<b>Debt Service</b>	\$ 3,941,691	\$ 4,082,830	\$ 1,700,733	\$ 4,081,564	\$ 4,081,564	\$ 4,085,436
<b>Total Operating Expenses</b>	\$ 10,447,029	\$ 10,286,339	\$ 4,957,729	\$ 11,776,251	\$ 12,042,028	\$ 11,699,037
<b>Inter - Fund Transfers</b>	\$ 3,728,371	\$ 3,652,113	\$ 1,865,882	\$ 3,866,609	\$ 3,866,609	\$ 3,567,514
<b>Total Expenses</b>	\$ 14,175,400	\$ 13,938,451	\$ 6,823,611	\$ 15,642,860	\$ 15,908,637	\$ 15,266,551

**2020 / 2021 Utility Fund Summary of Expenses**



**City of Nacogdoches**  
**2020 / 2021 Utility Fund Capital Equipment**

<b>Department</b>	<b>Description</b>	<b>Operational Revenues</b>	<b>Depreciation Fund</b>
<b>Customer Service</b>	Sensus Base Station Upgrades (4)		\$150,000
<b>Utility Construction</b>	Replace Unit 665		\$40,000
<b>Wastewater Treatment</b>	Replace Unit 636		\$40,000
			<hr/>
<b>Total Capital</b>		<b>\$ -</b>	<b>\$ 230,000</b>

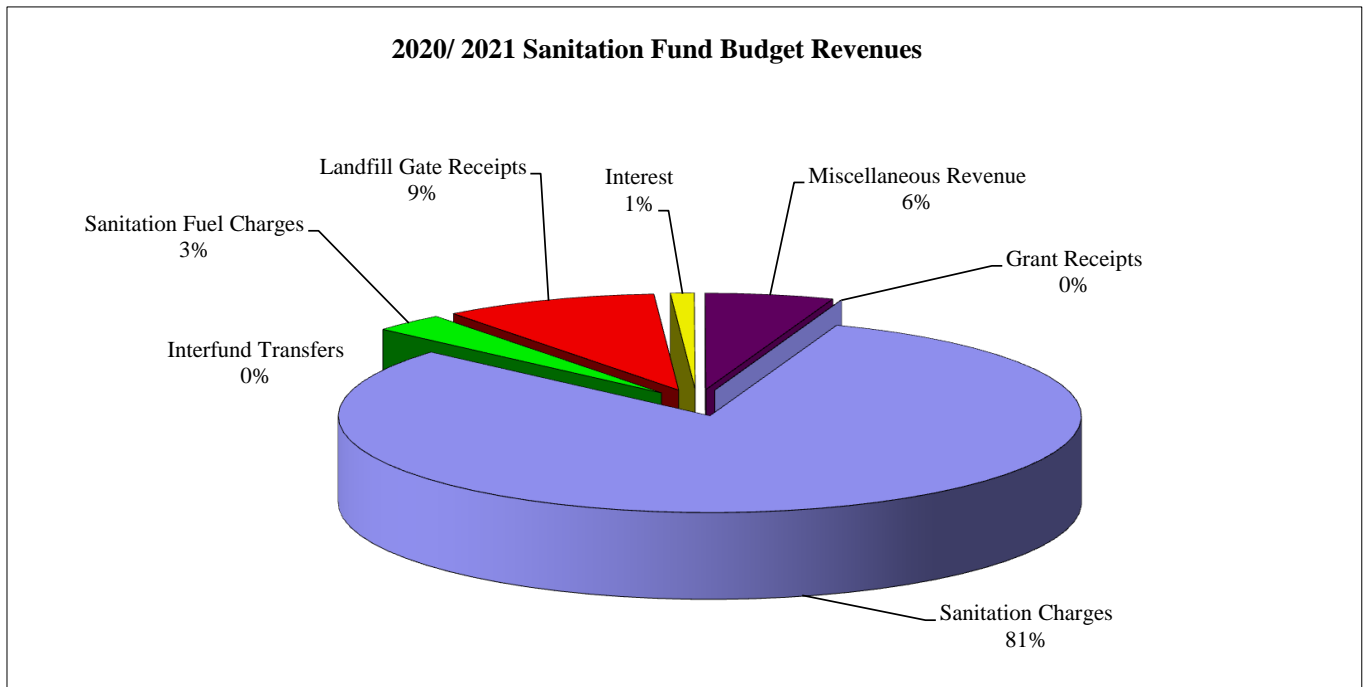


**City of Nacogdoches**  
**2020 / 2021 Sanitation Fund Summary**

	<b>Sanitation Fund Operations</b>	<b>Capital Replacement</b>	<b>Landfill Pit Liability Account</b>	<b>Total Sanitation Fund</b>
<b>October 1, 2020 Estimated Cash Reserves</b>				
Unrestricted Cash & Cash Equivalents	\$ 2,536,005			\$ 2,536,005
Restricted Cash for Equipment Replacement		\$ 2,833,245		\$ 2,833,245
Restricted Cash for Landfill Pit Liability			\$ 6,194,540	\$ 6,194,540
<b>Total Estimated Beginning Cash Balance</b>	<b>\$ 2,536,005</b>	<b>\$ 2,833,245</b>	<b>\$ 6,194,540</b>	<b>\$ 11,563,790</b>
<b>2020 / 2021 Budget Revenues</b>				
Sanitation Charges	\$ 5,425,000			\$ 5,425,000
Sanitation Fuel Charges	\$ 210,000			\$ 210,000
Landfill Gate Receipts	\$ 625,000			\$ 625,000
Interest	\$ 69,000			\$ 69,000
Miscellaneous Revenue	\$ 375,000			\$ 375,000
Interfund Transfers	\$ -			\$ -
<b>Total 2020 / 2021 Budget Revenues</b>	<b>\$ 6,704,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,704,000</b>
<b>2020 / 2021 Other Finance Sources</b>				
Contributions from Operations-Depreciation		\$ 945,201		\$ 945,201
Contributions from Operations-Closure/Postclosure			\$ 825,000	\$ 825,000
Contributions from Operations-New Cell Construction			\$ -	\$ -
<b>Total 2020 / 2021 Other Finance Sources</b>	<b>\$ -</b>	<b>\$ 945,201</b>	<b>\$ 825,000</b>	<b>\$ 1,770,201</b>
<b>Total Available Funds</b>	<b>\$ 9,240,005</b>	<b>\$ 3,778,446</b>	<b>\$ 7,019,540</b>	<b>\$ 20,037,991</b>
<b>2020 / 2021 Budget Operating Expenses</b>				
Sanitation Collection	\$ 1,264,528			\$ 1,264,528
Sanitation Disposal	\$ 872,487			\$ 872,487
Sanitation Administration	\$ 123,982			\$ 123,982
Non - Departmental	\$ 334,140			\$ 334,140
Inter - Fund Transfers	\$ 2,294,810			\$ 2,294,810
<b>Total 2020 / 2021 Budget Operating Expenses</b>	<b>\$ 4,889,947</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,889,947</b>
<b>2020 / 2021 Capital Improvements</b>				
Landfill Expansion			\$ -	\$ -
<b>Total 2020 / 2021 Capital Improvements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2020 / 2021 Capital Equipment</b>				
Sanitation Collection - Rolloff Trucks (2)		\$ 430,000		\$ 430,000
Sanitation Collection - Handheld GPS Unit		\$ 7,000		\$ 7,000
Sanitation Disposal - Cat 816 Compactor		\$ 530,000		\$ 530,000
Sanitation Disposal - Cat 963 Track Loader		\$ 390,000		\$ 390,000
Dumpsters and Carts	\$ 100,000			\$ 100,000
<b>Total 2020 / 2021 Capital Equipment Expenses</b>	<b>\$ 100,000</b>	<b>\$ 1,357,000</b>	<b>\$ -</b>	<b>\$ 1,457,000</b>
<b>Other Finance Uses</b>				
Contributions to Equipment Replacement	\$ 945,201			\$ 945,201
Contributions to Landfill Closure/Post Closure	\$ 825,000			\$ 825,000
Contributions to Landfill New Cell Construction	\$ -			\$ -
<b>Total Other Finance Uses</b>	<b>\$ 1,770,201</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,770,201</b>
<b>September 30, 2021 Estimated Cash Reserves</b>				
Unrestricted Cash & Cash Equivalents	\$ 2,479,857			\$ 2,479,857
Restricted Cash for Equipment Replacement		\$ 2,421,446		\$ 2,421,446
Restricted Cash for Landfill Pit Liability			\$ 7,019,540	\$ 7,019,540
<b>Total Estimated Ending Cash Balance</b>	<b>\$ 2,479,857</b>	<b>\$ 2,421,446</b>	<b>\$ 7,019,540</b>	<b>\$ 11,920,843</b>
<b>Total Allocated Funds</b>	<b>\$ 9,240,005</b>	<b>\$ 3,778,446</b>	<b>\$ 7,019,540</b>	<b>\$ 20,037,991</b>
25% Required Reserves	\$ 1,222,487			
Excess over Reserve Requirement	\$ 1,257,370			

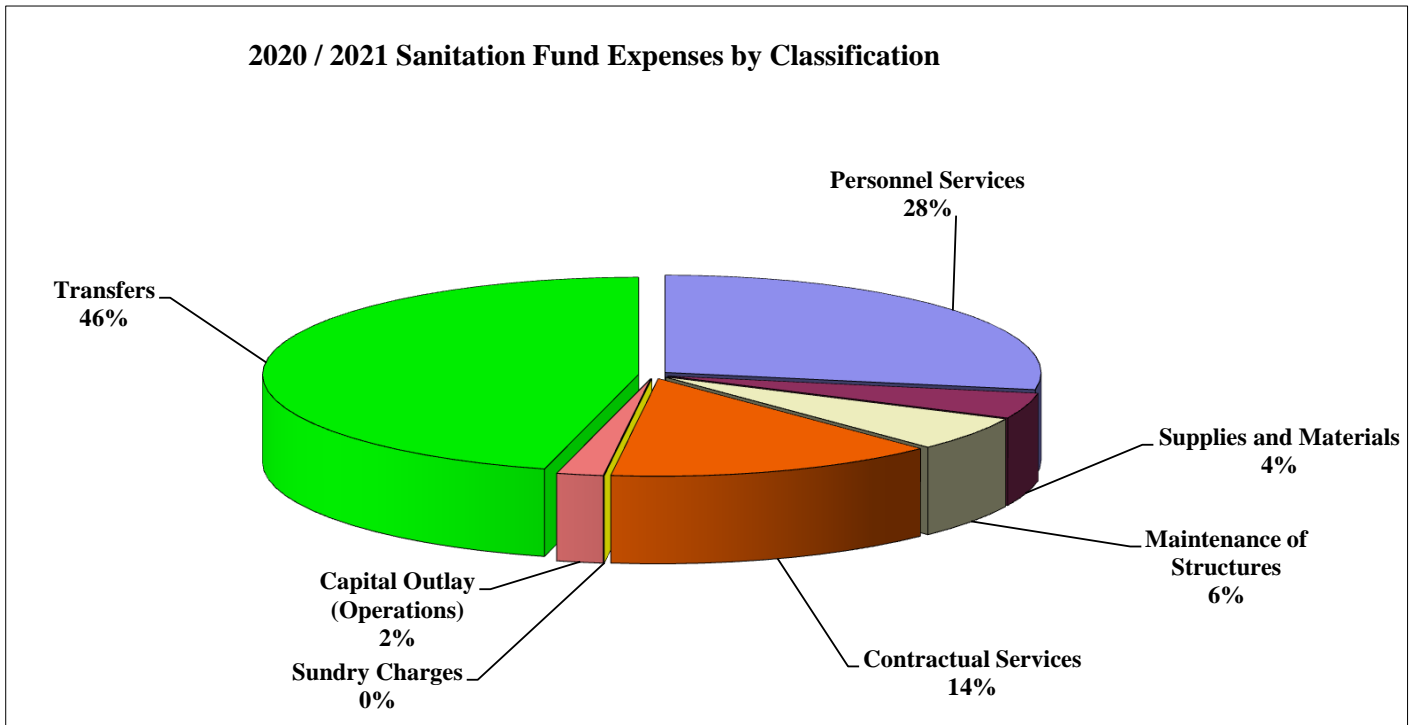
**City of Nacogdoches**  
**2020 / 2021 Sanitation Fund Revenues**

	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
Sanitation Charges	\$ 5,172,392	\$ 5,432,450	\$ 2,732,339	\$ 5,425,000	\$ 5,425,000	\$ 5,425,000
Sanitation Fuel Charges	\$ 240,602	\$ 252,396	\$ 111,227	\$ 240,000	\$ 240,000	\$ 210,000
Landfill Gate Receipts	\$ 680,912	\$ 678,712	\$ 291,867	\$ 600,000	\$ 600,000	\$ 625,000
Interest	\$ 139,371	\$ 246,530	\$ 103,654	\$ 125,000	\$ 125,000	\$ 69,000
Miscellaneous Revenue	\$ 362,926	\$ 400,183	\$ 210,867	\$ 350,000	\$ 350,000	\$ 375,000
Grant Receipts	\$ 69,965	\$ 15,185	\$ -	\$ -	\$ 13,000	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Revenues</b>	<b>\$ 6,666,168</b>	<b>\$ 7,025,457</b>	<b>\$ 3,449,955</b>	<b>\$ 6,740,000</b>	<b>\$ 6,753,000</b>	<b>\$ 6,704,000</b>



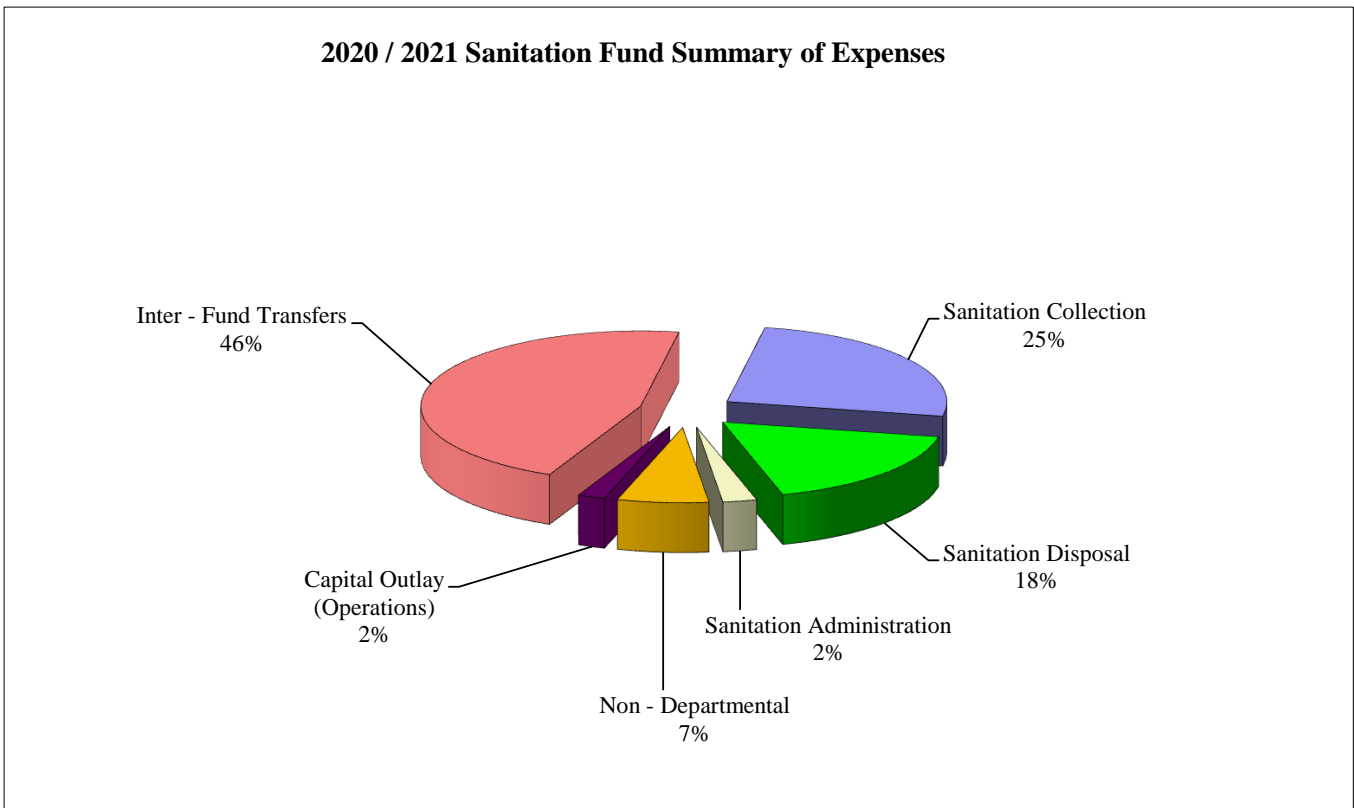
**City of Nacogdoches**  
**2020 / 2021 Sanitation Fund Expenses by Classification**

	March			Amended		
	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Budget 2019 / 2020	Proposed Budget 2020 / 2021
Personnel Services	\$ 1,065,280	\$ 1,092,285	\$ 533,849	\$ 1,091,581	\$ 1,091,581	\$ 1,388,906
Supplies and Materials	\$ 240,935	\$ 233,844	\$ 108,599	\$ 240,050	\$ 240,050	\$ 211,850
Maintenance of Structures	\$ 344,996	\$ 386,540	\$ 129,849	\$ 266,946	\$ 278,667	\$ 282,646
Contractual Services	\$ 390,652	\$ 566,768	\$ 233,791	\$ 706,221	\$ 754,221	\$ 711,735
Sundry Charges	\$ 68,194	\$ 66,390	\$ 109	\$ -	\$ -	\$ -
Capital Outlay (Operations)	\$ 72,745	\$ 73,647	\$ 82,014	\$ 100,000	\$ 100,000	\$ 100,000
Transfers	\$ 2,108,433	\$ 2,205,814	\$ 1,210,624	\$ 2,358,249	\$ 2,358,249	\$ 2,294,810
<b>Total</b>	<b>\$ 4,291,233</b>	<b>\$ 4,625,289</b>	<b>\$ 2,298,834</b>	<b>\$ 4,763,047</b>	<b>\$ 4,822,768</b>	<b>\$ 4,989,947</b>



**City of Nacogdoches**  
**2020 / 2021 Sanitation Fund Expenses by Department**

	March					
	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
Sanitation Collection	\$ 1,074,915	\$ 1,151,717	\$ 527,623	\$ 1,103,846	\$ 1,103,846	\$ 1,264,528
Sanitation Disposal	\$ 726,513	\$ 842,125	\$ 311,603	\$ 856,107	\$ 915,828	\$ 872,487
Sanitation Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,982
Non - Departmental	\$ 308,628	\$ 351,986	\$ 166,969	\$ 344,845	\$ 344,845	\$ 334,140
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay (Operations)	\$ 72,745	\$ 73,647	\$ 82,014	\$ 100,000	\$ 100,000	\$ 100,000
<b>Total Operating Expenses</b>	<b>\$ 2,182,801</b>	<b>\$ 2,419,475</b>	<b>\$ 1,088,210</b>	<b>\$ 2,404,798</b>	<b>\$ 2,464,519</b>	<b>\$ 2,695,137</b>
<b>Inter - Fund Transfers</b>	<b>\$ 2,108,433</b>	<b>\$ 2,205,814</b>	<b>\$ 1,210,624</b>	<b>\$ 2,358,249</b>	<b>\$ 2,358,249</b>	<b>\$ 2,294,810</b>
<b>Total Expenses</b>	<b>\$ 4,291,234</b>	<b>\$ 4,625,289</b>	<b>\$ 2,298,834</b>	<b>\$ 4,763,047</b>	<b>\$ 4,822,768</b>	<b>\$ 4,989,947</b>



**City of Nacogdoches**  
**2020 / 2021 Sanitation Fund Capital Equipment**

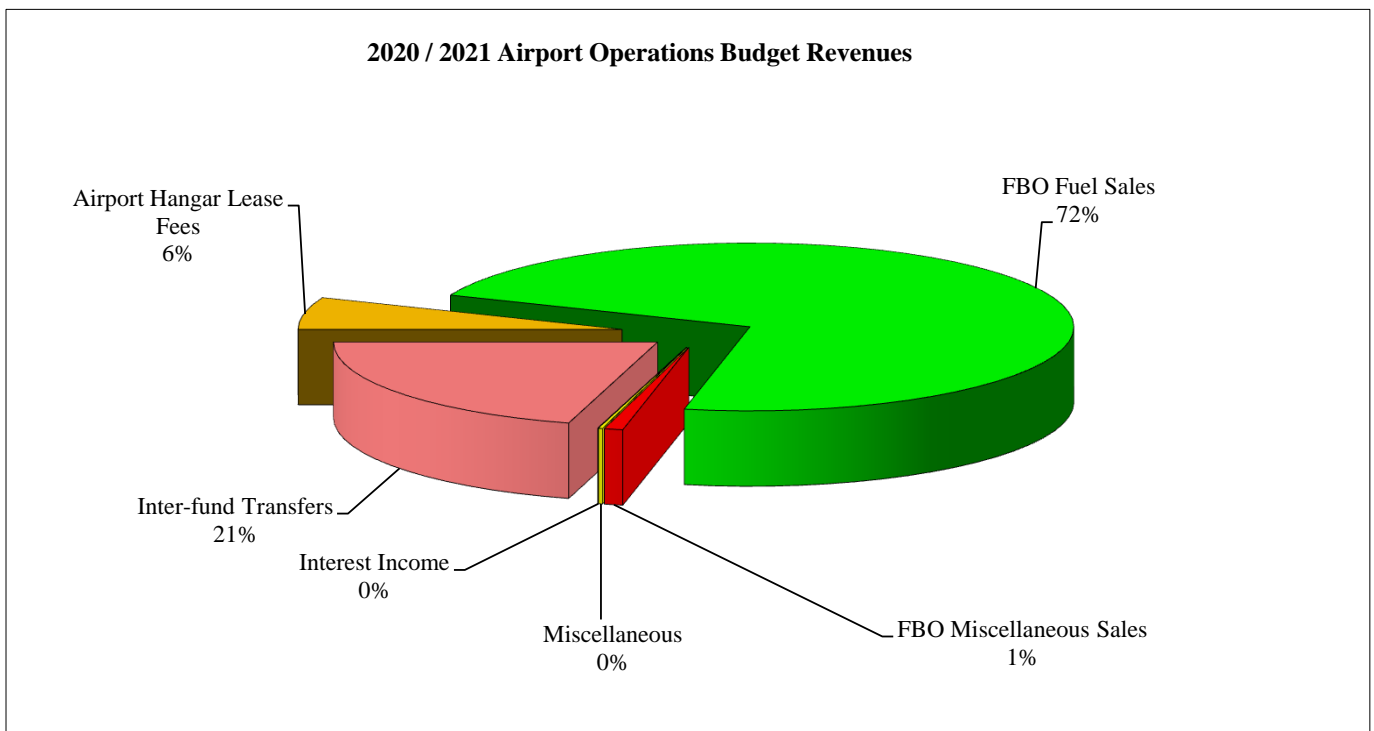
<b>Department</b>	<b>Description</b>	<b>Operational Revenues</b>	<b>Capital Depreciation</b>
<b>Sanitation Collection</b>	Dumpsters & Carts	\$ 100,000	
<b>Sanitation Collection</b>	Rolloff Trucks (2)		\$ 430,000
<b>Sanitation Collection</b>	Handheld GPS Unit		\$ 7,000
<b>Sanitation Disposal</b>	Cat 816 Compactor		\$ 530,000
<b>Sanitation Disposal</b>	Cat 963 Track Loader		\$ 390,000
	<b>Total Capital</b>	<b>\$ 100,000</b>	<b>\$ 1,357,000</b>

**City of Nacogdoches**  
**2020 / 2021 Airport FBO Operations Summary**

	<b>Airport FBO Operations</b>
October 1, 2020 Estimated Cash Reserves	
Unrestricted Cash & Cash Equivalents	\$ 121,579
Total Estimated Beginning Cash Balance	\$ 121,579
2020 / 2021 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 2020 / 2021 Budget Revenues	\$ 485,600
Total Available Funds	\$ 607,179
2020 / 2021 Budget Operating Expenditures	
Airport Operations	\$ 474,792
Airport Non-Departmental	\$ -
Total 2020 / 2021 Operating Budget Expenditures	\$ 474,792
September 30, 2021 Estimated Cash Reserves	
Unrestricted Cash & Cash Equivalents	\$ 132,387
Total Estimated Ending Cash Balance	\$ 132,387
Total Allocated Funds	\$ 607,179

**City of Nacogdoches**  
**2020 / 2021 Airport FBO Operations Revenues**

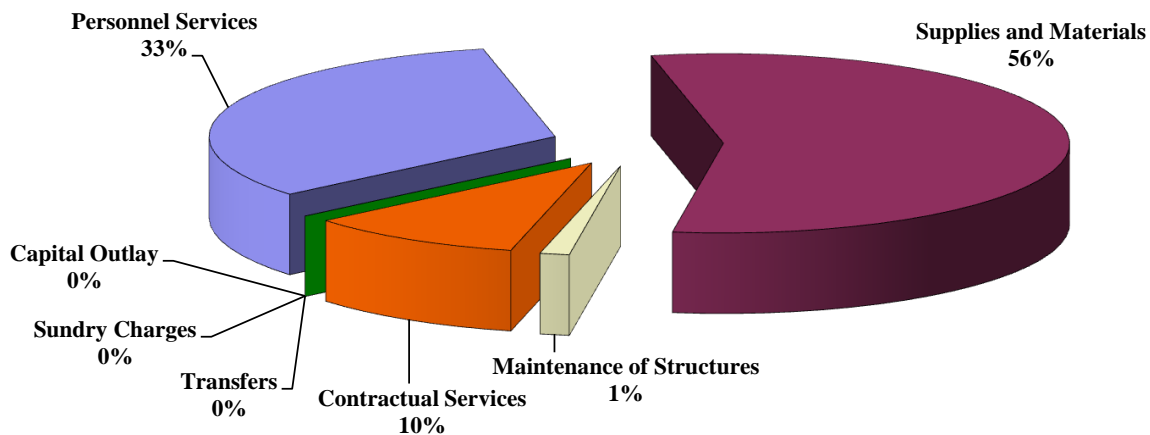
	March					
	Actual Balance	Actual Balance	Actual Balance	Adopted Budget	Amended Budget	Proposed Budget
	2017 / 2018	2018 / 2019	2019 / 2020	2019 / 2020	2019 / 2020	2020 / 2021
<b>Airport Hangar Lease Fees</b>	\$ 31,578	\$ 30,247	\$ 34,496	\$ 30,000	\$ 30,000	\$ 30,000
<b>FBO Fuel Sales</b>	\$ 381,397	\$ 363,340	\$ 195,678	\$ 350,000	\$ 350,000	\$ 350,000
<b>FBO Miscellaneous Sales</b>	\$ 4,706	\$ 5,124	\$ 3,081	\$ 4,500	\$ 4,500	\$ 4,500
<b>Miscellaneous</b>	\$ 1,033	\$ 16,805	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
<b>Interest Income</b>	\$ 107	\$ 290	\$ 166	\$ 100	\$ 100	\$ 100
<b>Inter-fund Transfers</b>	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
<b>Total Operating Revenues</b>	\$ 518,821	\$ 515,806	\$ 233,421	\$ 485,600	\$ 485,600	\$ 485,600



**City of Nacogdoches**  
**2020 / 2021 Airport FBO Operations Expenses by Classification**

	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
Personnel Services	\$ 151,899	\$ 155,121	\$ 86,167	\$ 154,340	\$ 154,340	\$ 155,556
Supplies and Materials	\$ 275,342	\$ 261,417	\$ 118,071	\$ 265,950	\$ 265,950	\$ 264,500
Maintenance of Structures	\$ 3,017	\$ 5,853	\$ 1,647	\$ 6,500	\$ 6,500	\$ 6,500
Contractual Services	\$ 46,248	\$ 43,174	\$ 16,412	\$ 42,586	\$ 42,586	\$ 48,236
Sundry Charges	\$ 3,320	\$ (695)	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 479,827</b>	<b>\$ 464,870</b>	<b>\$ 222,296</b>	<b>\$ 469,376</b>	<b>\$ 469,376</b>	<b>\$ 474,792</b>

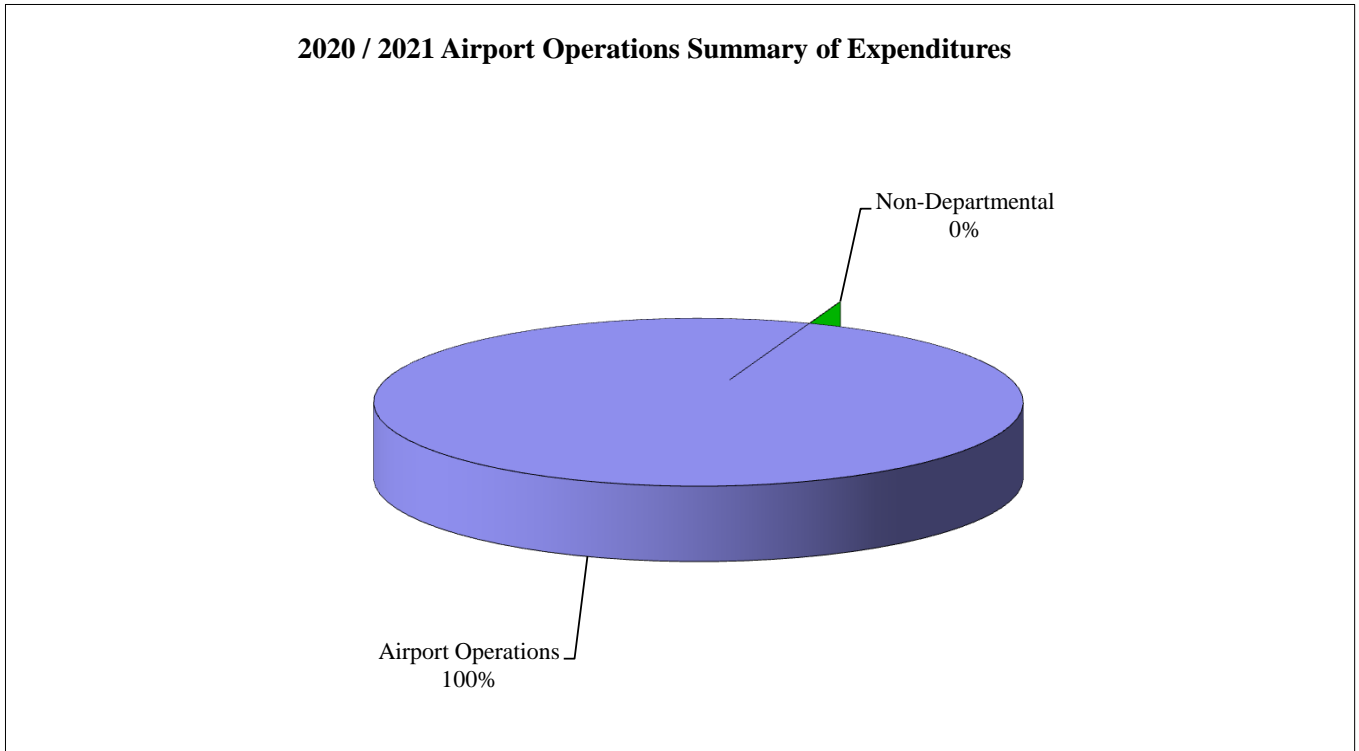
**2020 / 2021 Airport Operations Expenditures by Classification**





**City of Nacogdoches**  
**2020 / 2021 Airport FBO Operations Expenses by Department**

	March					
	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Proposed Budget 2020 / 2021
<b>Airport Operations</b>	\$ 479,827	\$ 464,870	\$ 222,296	\$ 469,376	\$ 469,376	\$ 474,792
<b>Non-Departmental</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Expenditures</b>	\$ 479,827	\$ 464,870	\$ 222,296	\$ 469,376	\$ 469,376	\$ 474,792



**City of Nacogdoches 2020 / 2021 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
<b><u>Beginning Fund Balance</u></b>	\$ 917,974	\$ -	\$ 70,479	\$ 476,687	\$ 39,547	\$ 8,187	\$ 1,003	\$ 12,733	\$ 1,526,610
<b><u>Revenues</u></b>									
Intergovernmental Receipts									
Fines/Forfeitures			\$ 50,000	\$ 60,000		\$ 5,350		\$ 4,600	\$ 59,950
Payment Recv' on Loans	\$ 37,248	\$ 6,042							\$ 60,000
Investment Earnings	\$ 1,000		\$ 150	\$ 1,500	\$ 150			\$ 100	\$ 43,290
Contributions & Donations							\$ 2,000		\$ 2,900
Inter-Fund Transfers	\$ 250,000		\$ 50,000		\$ 25,000				\$ 2,000
<b>Total Revenues</b>	\$ 288,248	\$ 6,042	\$ 100,150	\$ 61,500	\$ 25,150	\$ 5,350	\$ 2,000	\$ 4,700	\$ 493,140
<b><u>Expenditures</u></b>									
TCF Grant - Pilgrims Pride	\$	\$ 6,042							\$ 6,042
Airport Construction			\$ 100,000						\$ 100,000
Forfeiture				\$ 60,320					\$ 60,320
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
Cemetery								\$ 11,257	\$ 11,257
Interfund Transfers	\$ 137,248								\$ 137,248
<b>Total Expenditures</b>	\$ 137,248	\$ 6,042	\$ 100,000	\$ 60,320	\$ 25,000	\$ 6,000	\$ 2,000	\$ 15,857	\$ 352,467
<b><u>Ending Fund Balance</u></b>	\$ 1,068,974	\$ -	\$ 70,629	\$ 477,867	\$ 39,697	\$ 7,537	\$ 1,003	\$ 1,576	\$ 1,667,283

**City of Nacogdoches**  
**2020 / 2021 Hotel / Motel Tax Fund Summary**

October 1, 2020 Estimated Beginning Cash Balance	\$	222,246
Revenues		
Hotel / Motel Occupancy Tax Receipts	\$	472,500
Misc Grant Receipts	\$	-
Interest	\$	3,000
Total Revenues	\$	475,500
Total Available Funds	\$	697,746
Expenditures		
Maintenance		
Museum Maintenance	\$	12,500
Nacogdoches County Exposition Services	\$	95,000
Tourist & Convention Services	\$	342,563
Transfers		
Transfer to Historical Fund	\$	25,000
Total Expenditures	\$	475,063
September 30, 2021 Ending Cash Balance	\$	222,683
Total Allocated Funds	\$	697,746

**City of Nacogdoches**  
**2020 / 2021 Debt Service Fund Summary**

October 1, 2020 Estimated Beginning Cash Balance		
2012 General Obligation Refunding	\$	133,170
2016 Tax Note	\$	115,300
Total Beginning Balance	\$	248,470
Revenues		
2012 General Obligation Refunding	\$	1,053,255
2016 Tax Note	\$	292,669
Total Current Taxes	\$	1,345,924
2012 General Obligation Refunding	\$	21,495
2016 Tax Note	\$	5,973
Total Delinquent Taxes	\$	27,468
Interest	\$	5,000
Total Revenues	\$	1,378,392
Total Available Funds	\$	1,626,862
Expenditures		
2012 General Obligation Refunding	\$	975,000
2016 Tax Note Principle	\$	290,000
Total Principal Payments	\$	1,265,000
2012 General Obligation Refunding	\$	99,750
2016 Tax Note Interest	\$	8,642
Total Interest Payments	\$	108,392
Total Expenditures	\$	1,373,392
September 30, 2021 Estimated Beginning Cash Balance		
2012 General Obligation Refunding	\$	136,920
2016 Tax Note	\$	116,550
Total Ending Balance	\$	253,470
Total Allocated Funds	\$	1,626,862

**City of Nacogdoches**  
**2020 / 2021 Capital Projects Fund Summary**

	<u>Street Maint</u>		<u>RLF</u>		<u>Total</u>
October 1, 2020 Estimated Beginning Cash Balance	\$ 98,574	\$	2,524	\$	101,098
Revenues					
Street Maintenance Fee	\$ 750,000	\$	-	\$	750,000
Trf f/ Eco Dev Fund	\$ -	\$	137,248	\$	137,248
Trf f/ Utility Fund	\$ -	\$	10,000	\$	10,000
Interest	\$ 1,000	\$	500	\$	1,500
<hr/>					
Total Revenues	\$ 751,000	\$	147,748	\$	898,748
Total Available Funds	\$ 849,574	\$	150,272	\$	999,846
Operations					
Bad Debt	\$ 2,500	\$	-	\$	2,500
Capital					
Streets	\$ 750,000	\$	-	\$	750,000
Transfer					
Payback Utility Fund to Cover RLF	\$ -	\$	150,000	\$	150,000
<hr/>					
Total Expenditures	\$ 752,500	\$	150,000	\$	902,500
September 30, 2021 Ending Cash Balance	\$ 97,074	\$	272	\$	97,346
Total Allocated Funds	\$ 849,574	\$	150,272	\$	999,846

**City of Nacogdoches**  
**2020 / 2021 Equipment Replacement Fund Summary**

October 1, 2020 Estimated Beginning Balance     \$    2,878,502

Revenues

Rental Receipts	\$	467,817
Miscellaneous Revenue	\$	15,000
Oil & Gas Revenue	\$	500
Interest	\$	<u>6,000</u>

Total Revenues     \$    489,317

Total Available Funds     \$    3,367,819

Expenditures

Police - Patrol Units (6)	\$	400,000
Fire - Battalion Chief Vehicle	\$	40,000
Parks - Mowers (2)	\$	20,800
Cemetery - Mower	\$	<u>8,750</u>

Total Expenditures     \$    469,550

September 30, 2021 Estimated Ending Balance     \$    2,898,269

Total Allocated Funds     \$    3,367,819

**City of Nacogdoches**  
**2020 / 2021 Self Insurance Fund Summary**

October 1, 2020 Estimated Beginning Balance       \$   1,687,241

Revenues

Health Insurance

Employer Contribution to Health Insurance       \$   2,534,400

Employee Contribution to Health Insurance       \$     331,289

Retiree Contribution to Health Insurance       \$     132,429

Dental Insurance

Employer Contribution to Health Insurance       \$     115,560

Employee Contribution to Health Insurance       \$      40,725

Non-Operating

Interest   \$         3,000

Total Revenues   \$   3,157,403

Total Available Funds   \$   4,844,644

Expenditures

Health Insurance

Insurance Claims                                       \$   2,504,674

Administrative Fees                                   \$     688,493

Special Services                                       \$         2,550

Dental Insurance

Insurance Claims                                       \$     115,311

Administrative Fees                                   \$       36,629

Total Expenditures   \$   3,347,657

September 30, 2021 Estimated Ending Balance       \$   1,496,987

Total Allocated Funds   \$   4,844,644

**City of Nacogdoches Capital Improvements Program 2020 / 2021**

PROJECT	Remaining Project Cost	Budgeted FY 19 - 20	Proposed FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25
<b>GENERAL FUND</b>							
<b>Community Facility:</b>							
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
<b>Community Facility Total</b>	<b>\$ 9,720</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 840</b>	<b>\$ 430</b>	<b>\$ 2,550</b>	<b>\$ 5,900</b>
<b>Cemetery:</b>							
Sunset Earthwork for New Section	\$ 60	\$ 60					
Pinegrove Cemetery - Paving for new section	\$ 35		\$ 35				
<b>Cemetery Total</b>	<b>\$ 95</b>	<b>\$ 60</b>	<b>\$ 35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parks:</b>							
Parking Lot Repaving Program (materials only)	\$ 199	\$ 74	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
Restroom - Pecan Park	\$ 150	\$ 150					
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	\$ 280					\$ 280	
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	\$ 99	\$ 99					
Light Pole Replacement Phase 2	\$ 100	\$ 100					
Trails Project - FoHNI Donation	\$ 78	\$ 78					
Lake Nacogdoches West Park accessible walkway to swim area	\$ 150			\$ 150			
<b>Parks Total</b>	<b>\$ 2,681</b>	<b>\$ 861</b>	<b>\$ 85</b>	<b>\$ 720</b>	<b>\$ 165</b>	<b>\$ 305</b>	<b>\$ 545</b>
<b>Downtown:</b>							
Plaza Principal Electrical Upgrades	\$ 25			\$ 25			
Electrical Service Main Street & Festival Park	\$ 75			\$ 75			
<b>Downtown Total</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Facilities</b>							
City Hall Roof	\$ 200		\$ 200				
<b>Facilities Total</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Streets</b>							
Annual Street Rehab (incl sidewalks)	\$ 1,835	\$ 585	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
<b>Streets Total</b>	<b>\$ 1,835</b>	<b>\$ 585</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>
<b>Special Projects:</b>							
Fleet Maintenance Addition & Access Road (at Public Works)	\$ 250	\$ 250					
Opticon Traffic Signal Preemption	\$ 625			\$ 625			
<b>Special Projects Total</b>	<b>\$ 875</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ 625</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GENERAL FUND TOTAL:</b>	<b>\$ 15,506</b>	<b>\$ 1,756</b>	<b>\$ 570</b>	<b>\$ 2,535</b>	<b>\$ 845</b>	<b>\$ 3,105</b>	<b>\$ 6,695</b>



**City of Nacogdoches Capital Improvements Program 2020 / 2021**

PROJECT	Remaining Project Cost	Budgeted FY 19 - 20	Proposed FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25
<b>AIRPORT CONSTRUCTION FUND</b>							
<b>Airport Facilities:</b>							
Airport RAMP Grant	\$ 600	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Airport Development Phase 1	\$ 18,000			\$ 6,000	\$ 6,000	\$ 6,000	
<b>Airport Facility Total</b>	<b>\$ 18,600</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 6,100</b>	<b>\$ 6,100</b>	<b>\$ 6,100</b>	<b>\$ 100</b>
<b>AIRPORT CONSTRUCTION FUND TOTAL:</b>	<b>\$ 18,600</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 6,100</b>	<b>\$ 6,100</b>	<b>\$ 6,100</b>	<b>\$ 100</b>

PROJECT	Remaining Project Cost	Budgeted FY 19 - 20	Proposed FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25
<b>HOTEL TAX FUND</b>							
<b>Community Facility:</b>							
Railroad Depot Exhibits	\$ 79	\$ 79					
Zion Hill Church Restoration	\$ 1,125	\$ 1,125					
Zion Hill Church Exhibits	\$ 200	\$ 200					
Zion Hill Church Parking	\$ 200	\$ 200					
<b>Community Facility Total</b>	<b>\$ 1,604</b>	<b>\$ 1,604</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>HOTEL TAX FUND TOTAL:</b>	<b>\$ 1,604</b>	<b>\$ 1,604</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

PROJECT	Remaining Project Cost	Budgeted FY 19 - 20	Proposed FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25
<b>SPECIAL GRANT FUND</b>							
<b>Special Projects:</b>							
Lanana Trail North of Austin	\$ 260	\$ 260					
Automated Vehicle Locator System	\$ 120			\$ 120			
<b>Special Projects Total</b>	<b>\$ 380</b>	<b>\$ 260</b>	<b>\$ -</b>	<b>\$ 120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SPECIAL GRANT FUND TOTAL:</b>	<b>\$ 380</b>	<b>\$ 260</b>	<b>\$ -</b>	<b>\$ 120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

PROJECT	Remaining Project Cost	Budgeted FY 19 - 20	Proposed FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25
<b>CAPITAL PROJECTS FUND</b>							
<b>RFP Special Projects:</b>							
RLF Sidewalk Project	\$ 745	\$ 745					
RLF Park Project	\$ 120	\$ 120					
<b>Special Projects Total</b>	<b>\$ 865</b>	<b>\$ 865</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Street Maintenance Fund Projects:</b>							
Annual Street Maintenance	\$ 5,175	\$ 1,425	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
Curb Replacement - Church Street	\$ 25	\$ 25					
<b>Street Maint Fund Projects Total</b>	<b>\$ 5,200</b>	<b>\$ 1,450</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>
<b>CAPITAL PROJECTS FUND TOTAL:</b>	<b>\$ 6,065</b>	<b>\$ 2,315</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>

**City of Nacogdoches Capital Improvements Program 2020 / 2021**

PROJECT	Remaining Project Cost	Budgeted FY 19 - 20	Proposed FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25
<b>UTILITY FUND</b>							
<b>Waterworks:</b>							
Central Heights Distribution System	\$ 1,559	\$ 309	\$ 250	\$ 1,000			
Water Line Additions/Replacements & Developer Reimb.	\$ 6,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Water Well Rehab (one annually)	\$ 1,350	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225
Water Well 4 & 5	\$ 905	\$ 905					
Water Well 9 (by BA)	\$ 187	\$ 187					
Water Well 10	\$ 75	\$ 75					
Central Heights Elevated Storage	\$ 1,300			\$ 1,300			
N Middle Plane Elevated Storage Tank	\$ 1,500			\$ 1,500			
SSPS - SWPS Interconnect	\$ 2,000		\$ 500	\$ 1,500			
Water System Model (new item)	\$ 43	\$ 43					
Direct Connect US 59 Water Line Relocation	\$ 990	\$ 990					
SCADA Replacements & Upgrades	\$ 250	\$ 250					
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					
SWPS Transmission Line Replacement	\$ 2,400		\$ 500	\$ 1,900			
Filter #7	\$ 1,500		\$ 1,500				
<b>Waterworks Total</b>	<b>\$ 20,884</b>	<b>\$ 4,809</b>	<b>\$ 3,975</b>	<b>\$ 8,425</b>	<b>\$ 1,225</b>	<b>\$ 1,225</b>	<b>\$ 1,225</b>
<b>Wastewater:</b>							
24" Banita Creek Sewer Line Replacement	\$ 10,500	\$ 1,000		\$ 9,500			
Lanana Creek Sewer Line Replacement	\$ 10,750		\$ 1,250	\$ 9,500			
Sewer Line (san & stm) Additions/Replacements & Developer Reimb.	\$ 5,750	\$ 750	\$ 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	\$ 514	\$ 514					
WWTP Digester Bypass	\$ 250	\$ 75	\$ 175				
Sludge Thickener System	\$ 800	\$ 30	\$ 20	\$ 750			
SCADA Replacements & Upgrades	\$ 250	\$ 250					
Storm Sewer Replacements (bridge/culvert areas) (10 locations)	\$ 825	\$ 825					
Ford Street Storm Sewer Replacement	\$ 300	\$ 300					
Fredonia St & Church St Storm Sewer Replacement	\$ 850	\$ 850					
Belt Press Building	\$ 1,200			\$ 1,200			
<b>Wastewater Total</b>	<b>\$ 32,489</b>	<b>\$ 5,094</b>	<b>\$ 2,445</b>	<b>\$ 21,950</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>UTILITY FUND TOTAL:</b>	<b>\$ 53,373</b>	<b>\$ 9,903</b>	<b>\$ 6,420</b>	<b>\$ 30,375</b>	<b>\$ 2,225</b>	<b>\$ 2,225</b>	<b>\$ 2,225</b>

PROJECT	Remaining Project Cost	Budgeted FY 19 - 20	Proposed FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25
<b>SANITATION FUND</b>							
<b>Solid Waste Collection &amp; Disposal</b>							
Landfill Major Permit Amendment & Expansion	\$ 2,654	\$ 904		\$ 750	\$ 500	\$ 500	
<b>Solid Waste Collection &amp; Disposal Total</b>	<b>\$ 2,654</b>	<b>\$ 904</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>
<b>SANITATION FUND TOTAL:</b>	<b>\$ 2,654</b>	<b>\$ 904</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>