



Adopted Budget 2020-2021

09/15/2020

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 \$115,658, which is a 1.07% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$59,501.”

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 – \$0.6160
- c. The No-New-Revenue Tax Rate – \$0.6160
- d. The Voter Approval Tax Rate - \$0.63384

Adopted Rates

- a. Maintenance & Operations Tax Rate - \$0.5389
 - b. Debt Rate (Interest & Sinking Fund) - \$0.0771
 - c. Total Proposed Property Tax Rate - \$0.6160
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

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
• Comparison of Required Notice Advertising & Legislative Services	29
• CIP Schedule	30

City of Nacogdoches
2020 / 2021 Adopted Tax Rate

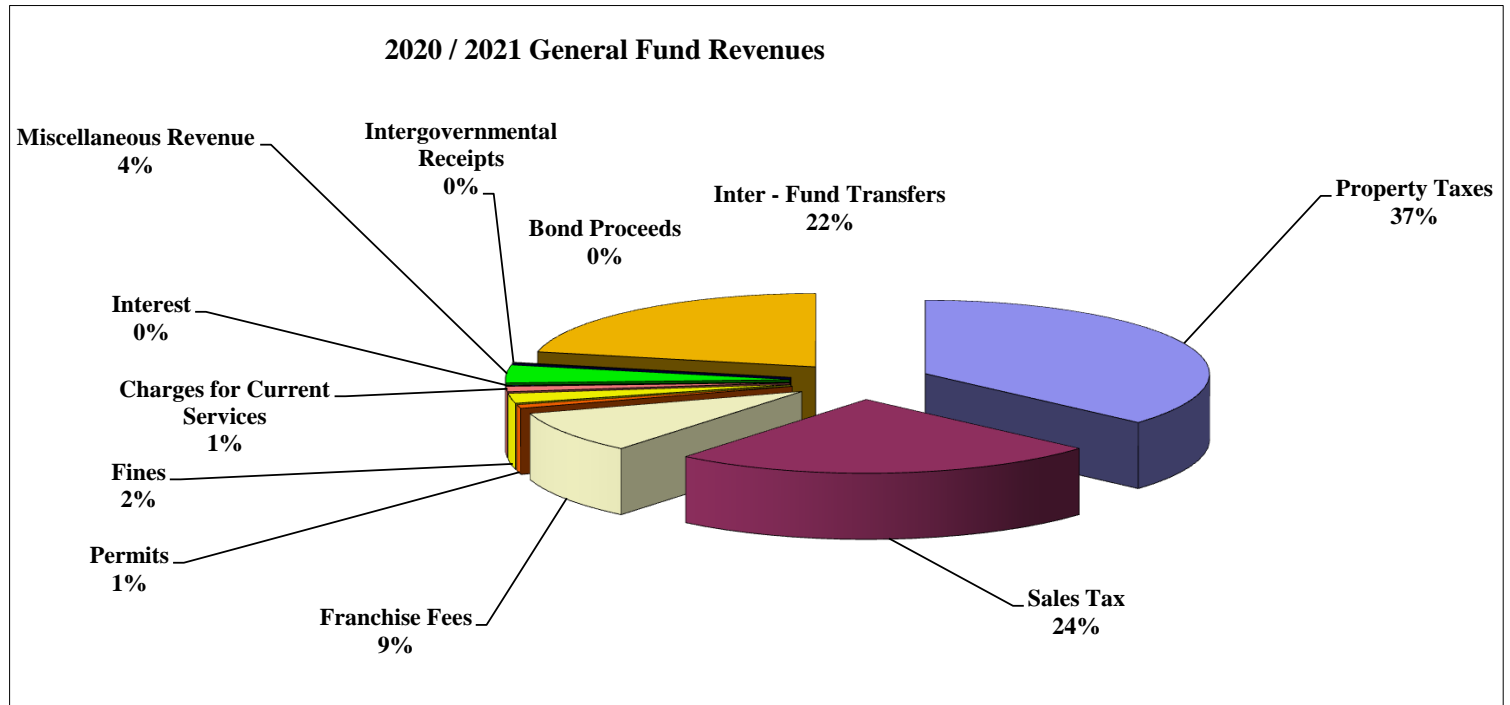
		Adopted 2020 / 2021 Property Taxes Collection Rate	
Assessed Value		\$	1,781,199,182
<u>Tax Rate per \$100 Valuation</u>	0.6160	\$	10,972,187
Operations	0.5389	\$	9,598,882
Debt	0.0771	\$	1,373,305
		\$	10,972,187
<u>Operations</u>			
Estimated Current Tax Collections		\$	9,388,882
Estimated Delinquent Tax Collections		\$	85,000
Estimated Penalty & Interest Collections		\$	125,000
		\$	9,598,882
<u>Debt</u>			
2012 General Obligation Refunding Bonds			
Estimated Current Tax Collections		\$	1,053,255
Estimated Delinquent Tax Collections		\$	21,495
	0.06034	\$	1,074,750
2016 Tax Notes			
Estimated Current Tax Collections		\$	292,669
Estimated Delinquent Tax Collections		\$	5,973
Debt Requirements for Fiscal Year	0.016760	\$	298,642
	0.07710	\$	1,373,392

City of Nacogdoches
2020 / 2021 General Fund Summary

	Operating	Restricted	Total
October 1, 2020 Estimated Cash Reserves	\$ 10,270,580	\$ 871,527	\$ 11,142,107
2020 / 2021 Budget Revenues			
Property Taxes	\$ 9,605,882		\$ 9,605,882
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	\$ 1,021,063		\$ 1,021,063
Intergovernmental Receipts	\$ 27,500		\$ 27,500
Inter - Fund Transfers	\$ 5,702,324		\$ 5,702,324
Total 2020 / 2021 Budget Revenues	\$ 26,180,909	\$ 96,250	\$ 26,277,159
Total Available Funds	\$ 36,451,489	\$ 967,777	\$ 37,419,266
2020 / 2021 Budget Expenditures			
General Government	\$ 6,357,688	\$ 42,711	\$ 6,400,399
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	\$ 26,165,540	\$ 42,711	\$ 26,208,251
2020 / 2021 Capital Improvement Projects Budget - Reserve Funds			
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
2020 / 2021 Capital Equipment Budget - Reserve Funds			
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
Total 2020 / 2021 Capital Equipment	\$ 423,500	\$ 175,000	\$ 598,500
September 30, 2021 Estimated Ending Balance	\$ 9,292,449	\$ 750,066	\$ 10,042,515
Total Allocated Funds	\$ 36,451,489	\$ 967,777	\$ 37,419,266
25% Reserve Requirement	\$ 6,541,385		
Excess over Reserve Requirement	\$ 2,751,064		

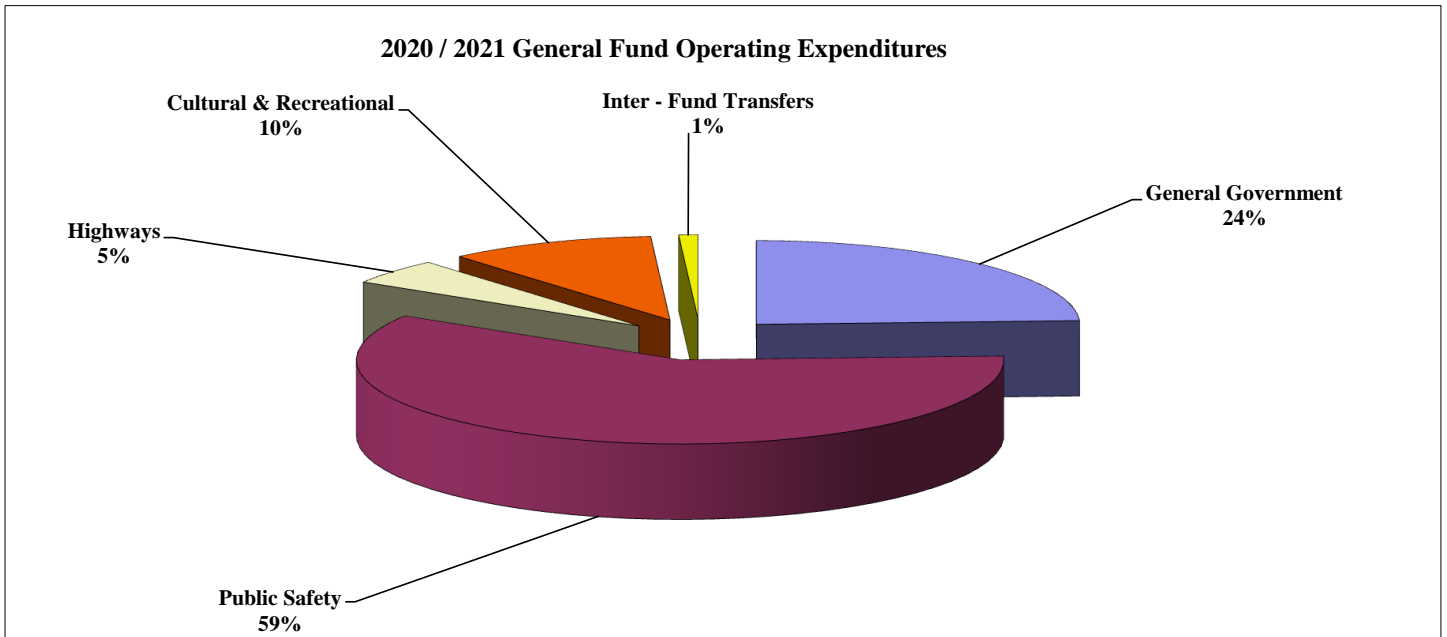
City of Nacogdoches
2020 / 2021 General Fund Revenues

	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Adopted Budget 2020 / 2021
Property Taxes	\$ 8,213,956	\$ 8,794,158	\$ 9,136,571	\$ 9,487,402	\$ 9,487,402	\$ 9,605,882
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	\$ 1,021,063
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
Total General Fund Revenues	\$ 25,589,071	\$ 27,049,855	\$ 17,173,470	\$ 26,563,597	\$ 27,011,590	\$ 26,277,159



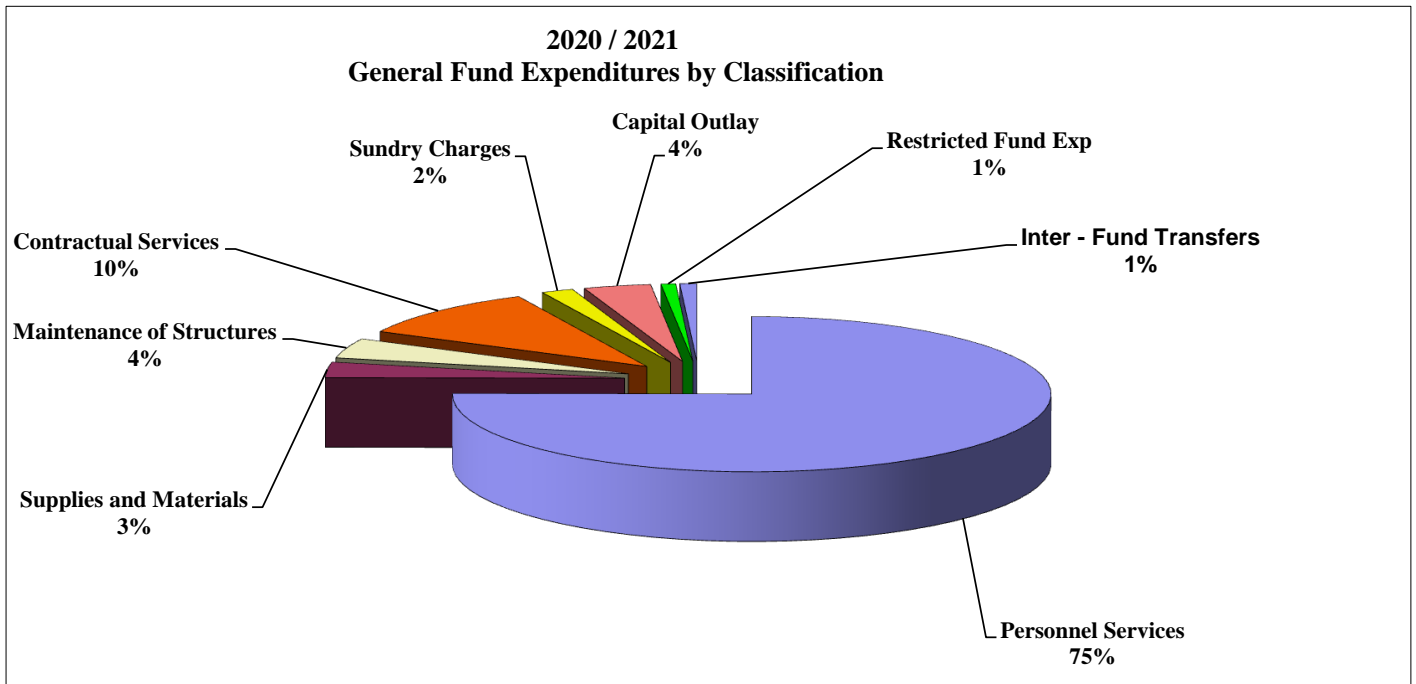
City of Nacogdoches
2020 / 2021 General Fund Expenditures by Function

	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Adopted Budget 2020 / 2021
General Government	\$ 5,425,667	\$ 5,721,909	\$ 2,876,431	\$ 6,069,975	\$ 6,084,975	\$ 6,357,688
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
Total General Fund Operating Expenditures	\$ 23,988,893	\$ 24,642,163	\$ 12,634,541	\$ 26,173,141	\$ 26,199,340	\$ 26,165,540
Capital Improvements	\$ 1,133,257	\$ 1,849,386	\$ 517,810	\$ 1,142,160	\$ 2,519,097	\$ 993,500
Restricted Fund Expenditures	\$ 68,728	\$ 99,384	\$ 70,515	\$ 153,941	\$ 207,691	\$ 217,711
Total General Fund Expenditures	\$ 25,190,877	\$ 26,590,933	\$ 13,222,865	\$ 27,469,242	\$ 28,926,128	\$ 27,376,751



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	Adopted Budget 2020 / 2021
Personnel Services	\$ 19,062,249	\$ 19,608,333	\$ 9,978,841	\$ 20,589,249	\$ 20,580,929	\$ 20,564,525
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	\$ 2,871,183
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	\$ 993,500
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
Total	\$ 25,190,877	\$ 26,590,933	\$ 13,222,865	\$ 27,469,242	\$ 28,926,128	\$ 27,376,751



City of Nacogdoches
2020 / 2021 General Fund Expenditures by Department

	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Adopted 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	\$ 390,901
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	\$ 1,835,962
General Govt.	\$ 5,425,667	\$ 5,721,909	\$ 2,876,431	\$ 6,069,975	\$ 6,084,975	\$ 6,357,688
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	\$ 26,165,540
Reserve Funds Capital Equip/Improvements	\$ 1,133,257	\$ 1,849,386	\$ 517,810	\$ 1,142,160	\$ 2,519,097	\$ 993,500
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	\$ 27,376,751

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	
PEG	Capital related to Public TV			\$ 175,000
Grand Total		\$ -	\$ 423,500	\$ 175,000

City of Nacogdoches
2020 / 2021 Utility Fund Summary

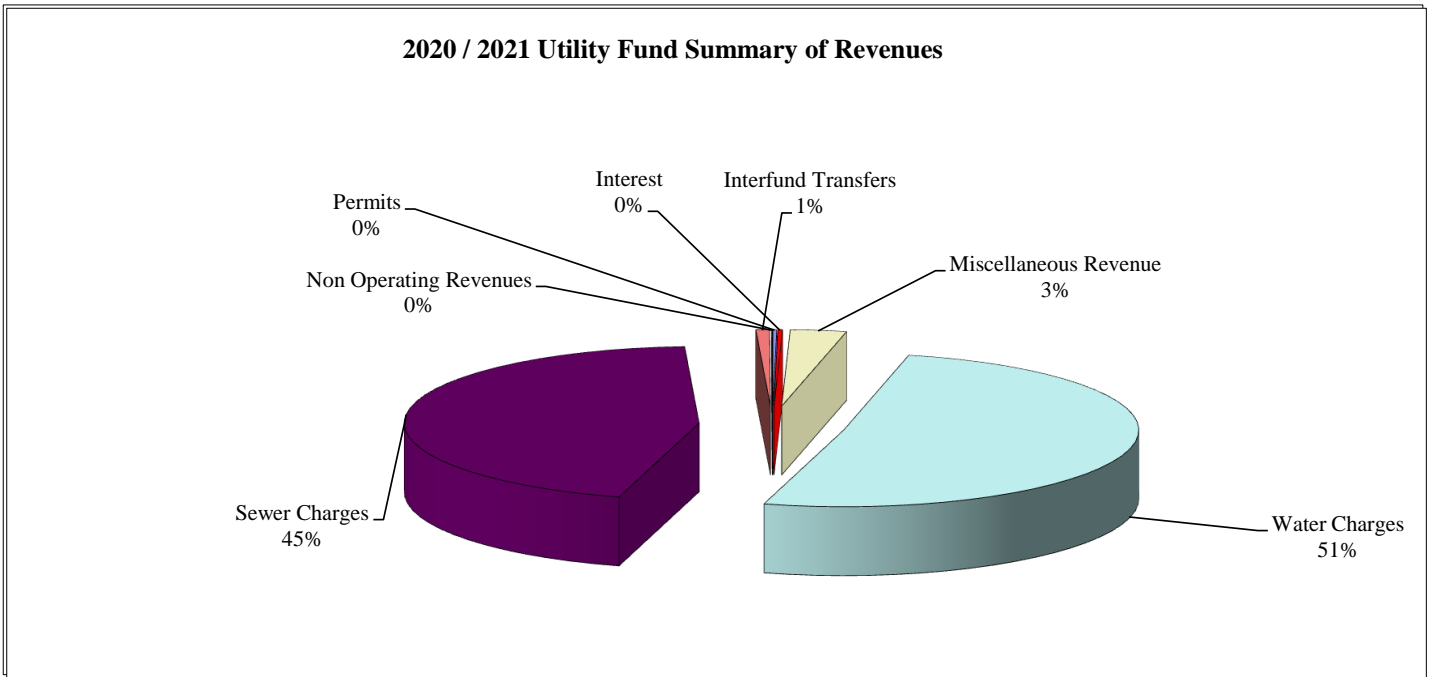
	Water & Sewer Operations	Capital Replacement	Debt Service	Debt Service Reserve	Total Water & Sewer Fund
October 1, 2020 Estimated Cash Reserves					
Unrestricted Cash & Cash Equivalents	\$ 6,977,017				\$ 6,977,017
Restricted Cash for Equipment Replacement		\$ 11,388,742			\$ 11,388,742
Restricted Cash 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
Total Estimated Beginning Cash Balance	\$ 6,977,017	\$ 15,851,837	\$ 1,627,823	\$ 1,399,812	\$ 25,856,489
2020 / 2021 Budget Revenues					
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
Total 2020 / 2021 Budget Revenues	\$ 20,061,000	\$ -	\$ 6,000	\$ 3,000	\$ 20,070,000
2020 / 2021 Other Finance Sources					
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
Total 2020 / 2021 Other Finance Sources	\$ -	\$ 6,760,058	\$ 4,085,436	\$ -	\$ 10,845,494
Total Available Funds	\$ 27,038,017	\$ 22,611,895	\$ 5,719,259	\$ 1,402,812	\$ 56,771,983
2020 / 2021 Operating Budget Expenses					
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	\$ 2,191,293				\$ 2,191,293
Non - Departmental	\$ 462,431				\$ 462,431
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
Total 2020 / 2021 Operating Budget Expenses	\$ 11,322,778	\$ -	\$ 4,085,436	\$ -	\$ 15,408,214

City of Nacogdoches
2020 / 2021 Utility Fund Summary

	Water & Sewer Operations	Capital Replacement	Debt Service	Debt Service Reserve	Total Water & Sewer Fund
2020 / 2021 Capital Improvements					
<u>Water Projects</u>					
Water Line Additions/Replacements & Developer Reimb.		\$ 1,000,000			\$ 1,000,000
Central Heights Distribution System		\$ 250,000			\$ 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	\$ -	\$ -	\$ 6,420,000
2020 / 2021 Capital Equipment					
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
Other Finance Uses					
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
September 30, 2021 Estimated Cash Reserves					
Unrestricted Cash & Cash Equivalents	\$ 4,869,745				\$ 4,869,745
Restricted Cash for Capital Replacement		\$ 15,961,895			\$ 15,961,895
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	\$ 4,869,745	\$ 15,961,895	\$ 1,633,823	\$ 1,402,812	\$ 23,868,275
Total Allocated Funds	\$ 27,038,017	\$ 22,611,895	\$ 5,719,259	\$ 1,402,812	\$ 56,771,983
25% Required Reserves	\$ 3,852,054				
Excess over Reserve Requirement	\$ 1,017,692				

City of Nacogdoches
2020 / 2021 Utility Fund Revenues

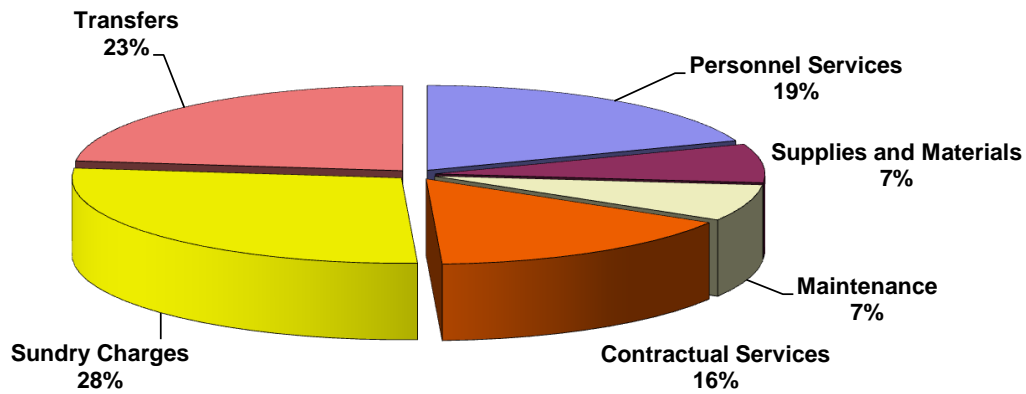
	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Adopted Budget 2020 / 2021
Permits	\$ 42,197	\$ 44,173	\$ 35,770	\$ 42,000	\$ 42,000	\$ 42,000
Interest	\$ 378,050	\$ 647,147	\$ 246,994	\$ 260,000	\$ 260,000	\$ 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
Total Budgeted Revenues	\$ 20,478,000	\$ 20,348,528	\$ 9,857,632	\$ 20,108,350	\$ 20,108,350	\$ 20,070,000



City of Nacogdoches
2020 / 2021 Utility Fund Expenses by Classification

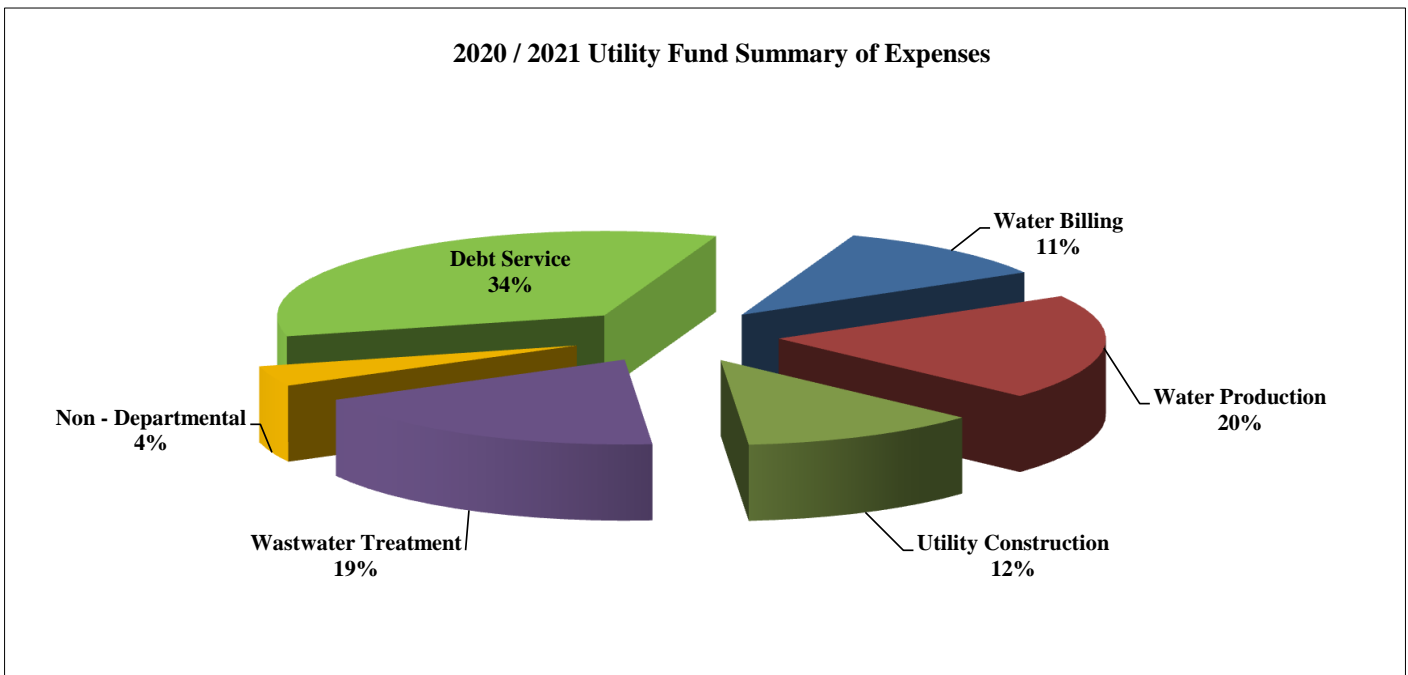
	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Adopted Budget 2020 / 2021
Personnel Services	\$ 2,621,283	\$ 2,503,055	\$ 1,279,530	\$ 2,904,381	\$ 2,873,381	\$ 2,977,893
Supplies and Materials	\$ 836,155	\$ 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
Total	\$ 14,175,400	\$ 13,938,451	\$ 6,823,611	\$ 15,642,860	\$ 15,908,637	\$ 15,408,214

2020 /2021 Utility Fund Expenses by Classification



City of Nacogdoches
2020 / 2021 Utility Fund Expenses by Department

	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Adopted Budget 2020 / 2021
Water Billing	\$ 1,100,906	\$ 1,150,837	\$ 554,614	\$ 1,245,139	\$ 1,245,139	\$ 1,311,199
Water Production	\$ 1,794,766	\$ 1,693,796	\$ 786,054	\$ 2,449,967	\$ 2,688,227	\$ 2,391,735
Utility Construction	\$ 1,033,984	\$ 929,774	\$ 643,689	\$ 1,412,993	\$ 1,412,993	\$ 1,398,606
Wastwater Treatment	\$ 2,247,424	\$ 2,164,269	\$ 1,096,348	\$ 2,221,552	\$ 2,242,569	\$ 2,191,293
Non - Departmental	\$ 328,258	\$ 264,833	\$ 176,291	\$ 365,036	\$ 371,536	\$ 462,431
Debt Service	\$ 3,941,691	\$ 4,082,830	\$ 1,700,733	\$ 4,081,564	\$ 4,081,564	\$ 4,085,436
Total Operating Expenses	\$ 10,447,029	\$ 10,286,339	\$ 4,957,729	\$ 11,776,251	\$ 12,042,028	\$ 11,840,700
Inter - Fund Transfers	\$ 3,728,371	\$ 3,652,113	\$ 1,865,882	\$ 3,866,609	\$ 3,866,609	\$ 3,567,514
Total Expenses	\$ 14,175,400	\$ 13,938,451	\$ 6,823,611	\$ 15,642,860	\$ 15,908,637	\$ 15,408,214



City of Nacogdoches
2020 / 2021 Utility Fund Capital Equipment

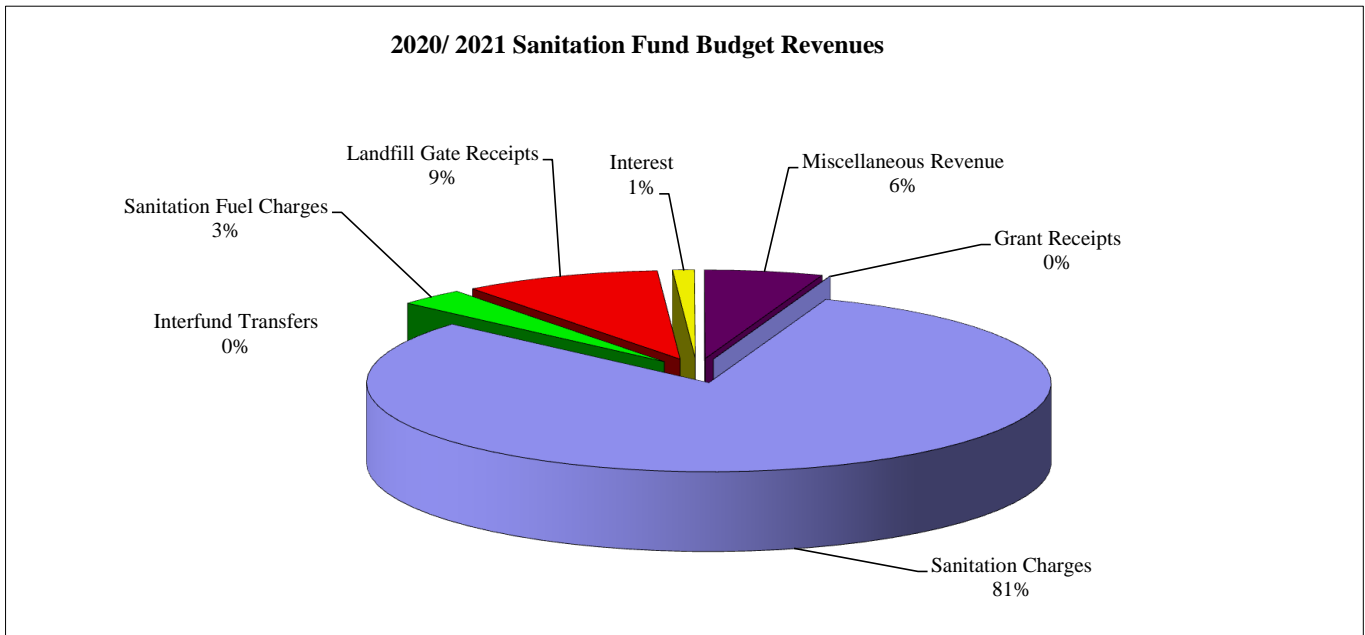
Department	Description	Operational Revenues	Depreciation Fund
Customer Service	Sensus Base Station Upgrades (4)		\$150,000
Utility Construction	Replace Unit 665		\$40,000
Wastewater Treatment	Replace Unit 636		\$40,000
Total Capital		\$ -	\$ 230,000

City of Nacogdoches
2020 / 2021 Sanitation Fund Summary

	Sanitation Fund Operations	Capital Replacement	Landfill Pit Liability Account	Total Sanitation Fund
October 1, 2020 Estimated Cash Reserves				
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
Total Estimated Beginning Cash Balance	\$ 2,536,005	\$ 2,833,245	\$ 6,194,540	\$ 11,563,790
2020 / 2021 Budget Revenues				
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	\$ -			\$ -
Total 2020 / 2021 Budget Revenues	\$ 6,704,000	\$ -	\$ -	\$ 6,704,000
2020 / 2021 Other Finance Sources				
Contributions from Operations-Depreciation		\$ 945,201		\$ 945,201
Contributions from Operations-Closure/Postclosure			\$ 825,000	\$ 825,000
Contributions from Operations-New Cell Construction			\$ -	\$ -
Total 2020 / 2021 Other Finance Sources	\$ -	\$ 945,201	\$ 825,000	\$ 1,770,201
Total Available Funds	\$ 9,240,005	\$ 3,778,446	\$ 7,019,540	\$ 20,037,991
2020 / 2021 Budget Operating Expenses				
Sanitation Collection	\$ 1,264,528			\$ 1,264,528
Sanitation Disposal	\$ 872,487			\$ 872,487
Sanitation Administration	\$ 123,982			\$ 123,982
Non - Departmental	\$ 359,140			\$ 359,140
Inter - Fund Transfers	\$ 2,294,810			\$ 2,294,810
Total 2020 / 2021 Budget Operating Expenses	\$ 4,914,947	\$ -	\$ -	\$ 4,914,947
2020 / 2021 Capital Improvements				
Landfill Expansion			\$ -	\$ -
Total 2020 / 2021 Capital Improvements	\$ -	\$ -	\$ -	\$ -
2020 / 2021 Capital Equipment				
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
Total 2020 / 2021 Capital Equipment Expenses	\$ 100,000	\$ 1,357,000	\$ -	\$ 1,457,000
Other Finance Uses				
Contributions to Equipment Replacement	\$ 945,201			\$ 945,201
Contributions to Landfill Closure/Post Closure	\$ 825,000			\$ 825,000
Contributions to Landfill New Cell Construction	\$ -			\$ -
Total Other Finance Uses	\$ 1,770,201	\$ -	\$ -	\$ 1,770,201
September 30, 2021 Estimated Cash Reserves				
Unrestricted Cash & Cash Equivalents	\$ 2,454,857			\$ 2,454,857
Restricted Cash for Equipment Replacement		\$ 2,421,446		\$ 2,421,446
Restricted Cash for Landfill Pit Liability			\$ 7,019,540	\$ 7,019,540
Total Estimated Ending Cash Balance	\$ 2,454,857	\$ 2,421,446	\$ 7,019,540	\$ 11,895,843
Total Allocated Funds	\$ 9,240,005	\$ 3,778,446	\$ 7,019,540	\$ 20,037,991
25% Required Reserves	\$ 1,228,737			
Excess over Reserve Requirement	\$ 1,226,120			

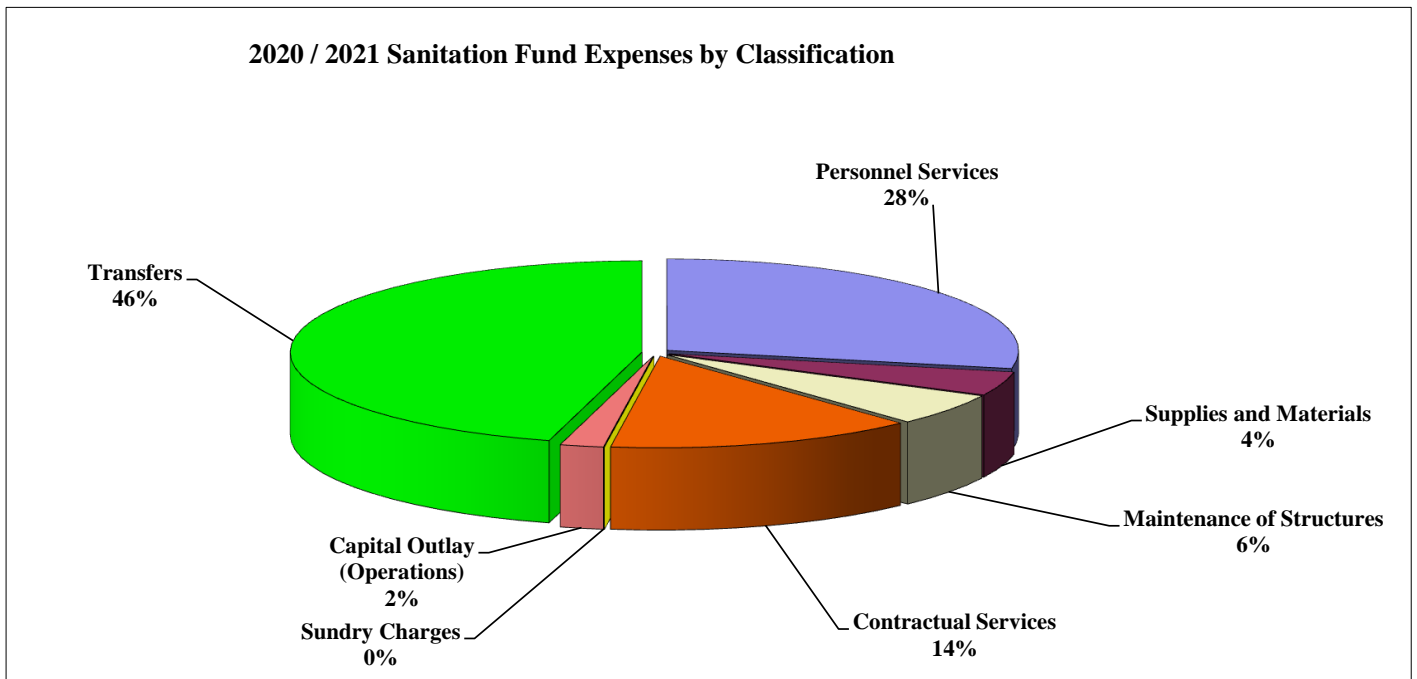
City of Nacogdoches
2020 / 2021 Sanitation Fund Revenues

	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Adopted 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues	\$ 6,666,168	\$ 7,025,457	\$ 3,449,955	\$ 6,740,000	\$ 6,753,000	\$ 6,704,000



City of Nacogdoches
2020 / 2021 Sanitation Fund Expenses by Classification

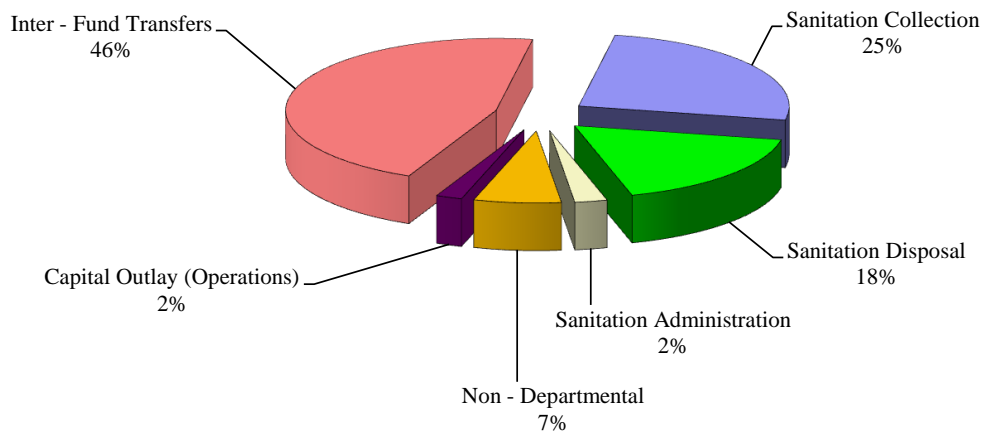
	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Adopted Budget 2020 / 2021
Personnel Services	\$ 1,065,280	\$ 1,092,285	\$ 533,849	\$ 1,091,581	\$ 1,091,581	\$ 1,413,906
Supplies and Materials	\$ 240,935	\$ 233,844	\$ 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
Total	\$ 4,291,233	\$ 4,625,289	\$ 2,298,834	\$ 4,763,047	\$ 4,822,768	\$ 5,014,947



City of Nacogdoches
2020 / 2021 Sanitation Fund Expenses by Department

	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Adopted 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	\$ 359,140
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay (Operations)	\$ 72,745	\$ 73,647	\$ 82,014	\$ 100,000	\$ 100,000	\$ 100,000
Total Operating Expenses	\$ 2,182,801	\$ 2,419,475	\$ 1,088,210	\$ 2,404,798	\$ 2,464,519	\$ 2,720,137
Inter - Fund Transfers	\$ 2,108,433	\$ 2,205,814	\$ 1,210,624	\$ 2,358,249	\$ 2,358,249	\$ 2,294,810
Total Expenses	\$ 4,291,234	\$ 4,625,289	\$ 2,298,834	\$ 4,763,047	\$ 4,822,768	\$ 5,014,947

2020 / 2021 Sanitation Fund Summary of Expenses



City of Nacogdoches
2020 / 2021 Sanitation Fund Capital Equipment

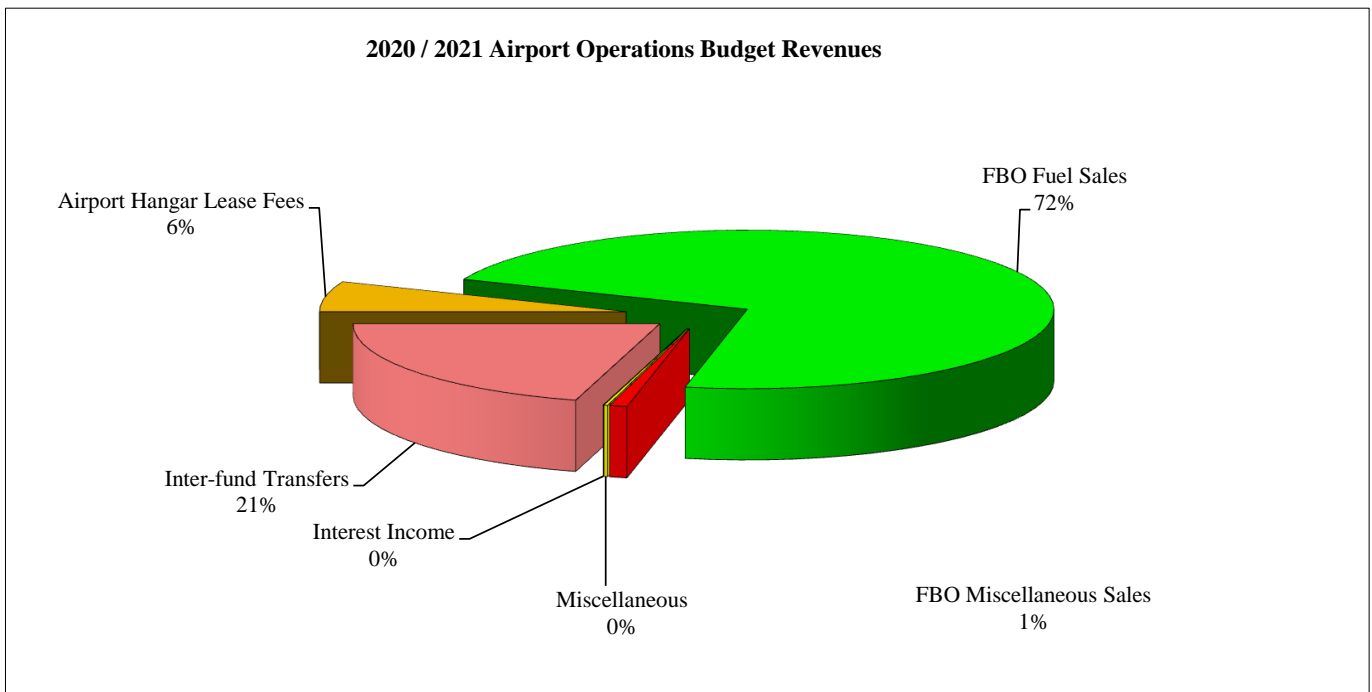
Department	Description	Operational Revenues	Capital Depreciation
Sanitation Collection	Dumpsters & Carts	\$ 100,000	
Sanitation Collection	Rolloff Trucks (2)		\$ 430,000
Sanitation Collection	Handheld GPS Unit		\$ 7,000
Sanitation Disposal	Cat 816 Compactor		\$ 530,000
Sanitation Disposal	Cat 963 Track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

City of Nacogdoches
2020 / 2021 Airport FBO Operations Summary

	Airport FBO Operations
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	\$ 479,792
Airport Non-Departmental	\$ -
Total 2020 / 2021 Operating Budget Expenditures	\$ 479,792
September 30, 2021 Estimated Cash Reserves	
Unrestricted Cash & Cash Equivalents	\$ 127,387
Total Estimated Ending Cash Balance	\$ 127,387
Total Allocated Funds	\$ 607,179

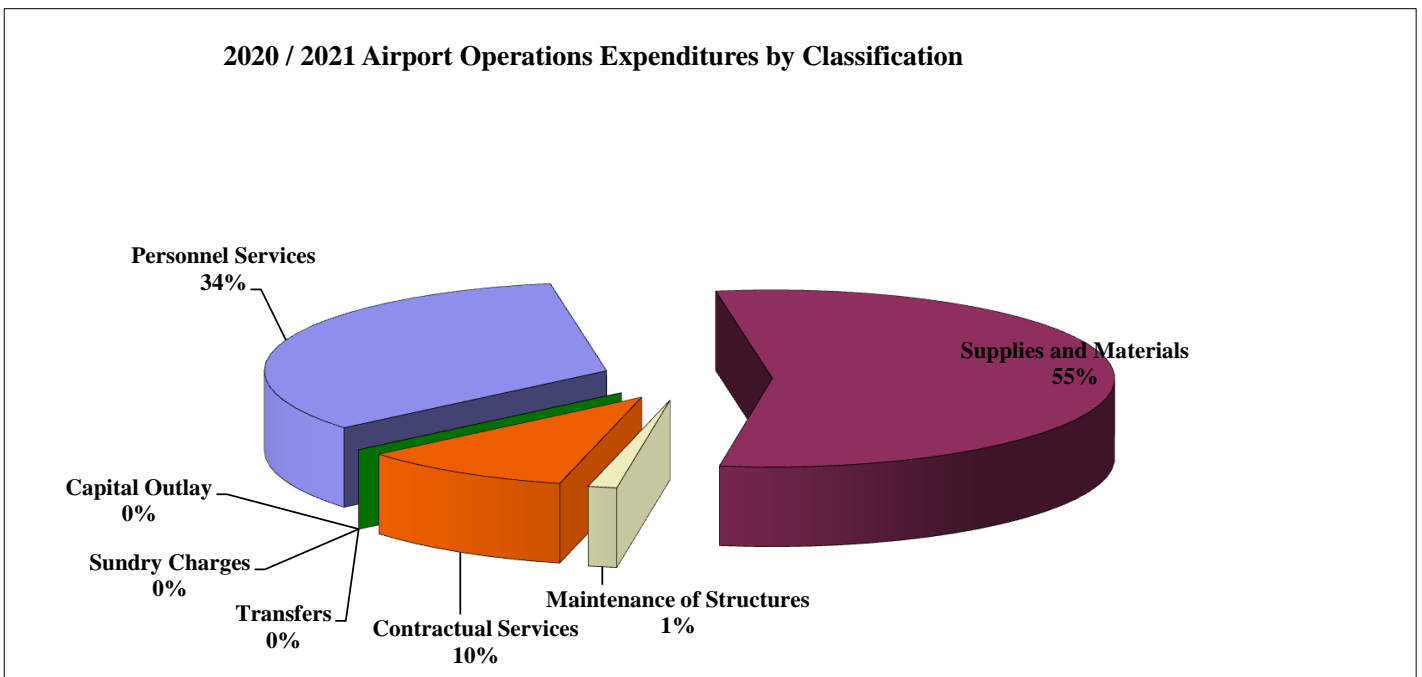
City of Nacogdoches
2020 / 2021 Airport FBO Operations Revenues

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



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

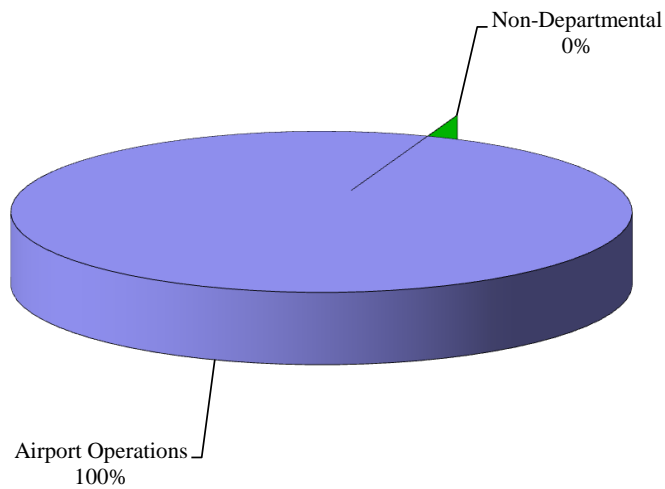
	Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Adopted Budget 2020 / 2021
Personnel Services	\$ 151,899	\$ 155,121	\$ 86,167	\$ 154,340	\$ 154,340	\$ 160,556
Supplies and Materials	\$ 275,342	\$ 261,417	\$ 118,071	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 479,827	\$ 464,870	\$ 222,296	\$ 469,376	\$ 469,376	\$ 479,792



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

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

2020 / 2021 Airport Operations Summary of Expenditures



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
<u>Beginning Fund Balance</u>	\$ 917,974	\$ -	\$ 70,479	\$ 476,687	\$ 39,547	\$ 8,187	\$ 1,003	\$ 12,733	\$ 1,526,610
<u>Revenues</u>									
Intergovernmental Receipts			\$ 50,000			\$ 5,350		\$ 4,600	\$ 59,950
Fines/Forfeitures				\$ 60,000					\$ 60,000
Payment Recv' on Loans	\$ 37,248	\$ 6,042							\$ 43,290
Investment Earnings	\$ 1,000		\$ 150	\$ 1,500	\$ 150			\$ 100	\$ 2,900
Contributions & Donations							\$ 2,000		\$ 2,000
Inter-Fund Transfers	\$ 250,000		\$ 50,000		\$ 25,000				\$ 325,000
Total Revenues	\$ 288,248	\$ 6,042	\$ 100,150	\$ 61,500	\$ 25,150	\$ 5,350	\$ 2,000	\$ 4,700	\$ 493,140
<u>Expenditures</u>									
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
Total Expenditures	\$ 137,248	\$ 6,042	\$ 100,000	\$ 60,320	\$ 25,000	\$ 6,000	\$ 2,000	\$ 15,857	\$ 352,467
<u>Ending Fund Balance</u>	\$ 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
		Actual Balance 2017 / 2018	Actual Balance 2018 / 2019	March Actual Balance 2019 / 2020	Adopted Budget 2019 / 2020	Amended Budget 2019 / 2020	Adopted Budget 2020 / 2021
Revenues							
Hotel / Motel Occupancy Tax Receipts		\$ 735,504	\$ 762,051	\$ 303,452	\$ 725,000	\$ 725,000	\$ 472,500
Misc Grant/Contributions Receipts		\$ 463,157	\$ 100	\$ -	\$ -	\$ -	\$ -
Interest		\$ 24,746	\$ 43,502	\$ 14,876	\$ 15,000	\$ 15,000	\$ 3,000
	Total Revenues	\$ 1,223,407	\$ 805,653	\$ 318,328	\$ 740,000	\$ 740,000	\$ 475,500
Total Available Funds						\$ 697,746	
Museum Maintenance		\$ 12,671	\$ 8,522	\$ 20,122	\$ 12,700	\$ 40,575	\$ 12,500
Nacogdoches County Exposition Services		\$ 95,000	\$ 95,000	\$ 47,500	\$ 95,000	\$ 95,000	\$ 95,000
Tourist & Convention Services		\$ 532,355	\$ 522,413	\$ 256,952	\$ 525,625	\$ 525,625	\$ 342,563
Capital Outlay - Zion Hill & Museums		\$ 29,664	\$ 65,564	\$ 113,263	\$ 16,500	\$ 1,621,446	\$ -
	Transfers to Historical Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	Total Expenses	\$ 694,690	\$ 716,499	\$ 462,837	\$ 674,825	\$ 2,307,646	\$ 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
Comparison of Required Notices and Legislative Services Expenditures

GENERAL FUND	Actual Balance		Adopted Budget	
	2018 / 2019	2019 / 2020 (as of 07/31/2020)	2019 / 2020	2020 / 2021
Required Notice Advertising Services	\$ 4,824	\$ 1,935	\$ 4,960	\$ 4,010
Legislative Services	\$ -	\$ 14,586	\$ 20,000	\$ 20,000
Total Expenditures	\$ 4,824	\$ 16,521	\$ 24,960	\$ 24,010

UTILITY FUND	Actual Balance		Adopted Budget	
	2018 / 2019	2019 / 2020 (as of 07/31/2020)	2019 / 2020	2020 / 2021
Required Notice Advertising Services	\$ 1,166	\$ 146	\$ 3,300	\$ 2,000
Legislative Services	\$ -	\$ 14,586	\$ 20,000	\$ 20,000
Total Expenses	\$ 1,166	\$ 14,732	\$ 23,300	\$ 22,000

SANITATION FUND	Actual Balance		Adopted Budget	
	2018 / 2019	2019 / 2020 (as of 07/31/2020)	2019 / 2020	2020 / 2021
Required Notice Advertising Services	\$ -	\$ -	\$ -	\$ -
Legislative Services	\$ -	\$ 14,578	\$ 20,000	\$ 20,000
Total Expenses	\$ -	\$ 14,578	\$ 20,000	\$ 20,000

City of Nacogdoches Capital Improvements Program 2020 / 2021

PROJECT	Remaining Project Cost	Budgeted FY 19 - 20	Adopted FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25
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)	\$ 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			
Parks Total	\$ 2,681	\$ 861	\$ 85	\$ 720	\$ 165	\$ 305	\$ 545
Downtown:							
Plaza Principal Electrical Upgrades	\$ 25			\$ 25			
Electrical Service Main Street & Festival Park	\$ 75			\$ 75			
Downtown Total	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
Facilities							
City Hall Roof	\$ 200		\$ 200				
Facilities Total	\$ 200	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -
Streets							
Annual Street Rehab (incl sidewalks)	\$ 1,835	\$ 585	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Streets Total	\$ 1,835	\$ 585	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Special Projects:							
Fleet Maintenance Addition & Access Road (at Public Works)	\$ 250	\$ 250					
Opticon Traffic Signal Preemption	\$ 625			\$ 625			
Special Projects Total	\$ 875	\$ 250	\$ -	\$ 625	\$ -	\$ -	\$ -
GENERAL FUND TOTAL:	\$ 15,506	\$ 1,756	\$ 570	\$ 2,535	\$ 845	\$ 3,105	\$ 6,695

City of Nacogdoches Capital Improvements Program 2020 / 2021

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

PROJECT	Remaining Project Cost	Budgeted FY 19 - 20	Adopted FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25
HOTEL TAX FUND							
Community Facility:							
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					
Community Facility Total	\$ 1,604	\$ 1,604	\$ -	\$ -	\$ -	\$ -	\$ -
HOTEL TAX FUND TOTAL:	\$ 1,604	\$ 1,604	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

City of Nacogdoches Capital Improvements Program 2020 / 2021

PROJECT	Remaining Project Cost	Budgeted FY 19 - 20	Adopted FY 20 - 21	Future FY 21 - 22	Future FY 22 - 23	Future FY 23 - 24	Future FY 24 - 25
UTILITY FUND							
Waterworks:							
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				
Waterworks Total	\$ 20,884	\$ 4,809	\$ 3,975	\$ 8,425	\$ 1,225	\$ 1,225	\$ 1,225
Wastewater:							
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			
Wastewater Total	\$ 32,489	\$ 5,094	\$ 2,445	\$ 21,950	\$ 1,000	\$ 1,000	\$ 1,000
UTILITY FUND TOTAL:	\$ 53,373	\$ 9,903	\$ 6,420	\$ 30,375	\$ 2,225	\$ 2,225	\$ 2,225

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