



CITY COUNCIL SPECIAL/WORKSHOP MEETING

Monday, August 22, 2022 at 9:00 AM
City Council Chambers | 202 N. Virginia Street, Port Lavaca TX 77979

PUBLIC NOTICE OF MEETING

The following item will be addressed at this or any other meeting of the city council upon the request of the mayor, any member(s) of council and/or the city attorney:

Announcement by the mayor that council will retire into closed session for consultation with city attorney on matters in which the duty of the attorney to the city council under the Texas disciplinary rules of professional conduct of the state bar of Texas clearly conflicts with the open meetings act (title 5, chapter 551, section 551.071(2) of the Texas government code).

(All matters listed under the consent agenda item are routine by the city council and will be enacted by one motion. There will not be separate discussion of these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.)

AGENDA

Council will consider/discuss the following items and take any action deemed necessary.

COVID-19 MEETING PROCEDURE

Public notice is hereby given that the City Council of the City of Port Lavaca, Texas, will conduct a special meeting and a workshop session on Monday, August 22, 2022 beginning at 9:00 a.m. at the regular meeting place in Council Chambers at City Hall, 202 North Virginia Street, Port Lavaca, Texas to consider the following items of business:

Due to COVID-19 concerns, social distancing guidelines will be encouraged for in-person attendance. The meeting will also be available via the video conferencing application "ZOOM".

Join Zoom Meeting:

<https://us02web.zoom.us/j/81800820683?pwd=QTJ0VXZxWFBzK1NzQ2dmMzdPME8xQT09>

Meeting ID: 818 0082 0683

Passcode: 556433

One Tap Mobile

+13462487799,,81800820683#,,,*556433# US (Houston)

Dial by your location

+1 346 248 7799 US (Houston)

THIS MEETING IS DELAYED UNTIL 2:00 P.M. 08-22-2022

CITY COUNCIL SPECIAL MEETING

- I. **ROLL CALL**
- II. **CALL TO ORDER**
- III. **COMMENTS FROM THE PUBLIC** - *Comments will be limited to three (3) Minutes per individual unless permission to speak longer is received in advance*
- IV. **ACTION ITEMS** - *Council will consider/discuss the following items and take any action deemed necessary*
 - 1. Consider setting a public hearing on the proposed 2022-2023 fiscal year budget for Wednesday, September 06, 2022. Presenter is Susan Lang
 - 2. Consider setting a public hearing on proposed 2022 tax rate for Wednesday, September 06, 2022. Presenter is Susan Lang
 - 3. Consider a proposed tax rate for the 2022-2023 fiscal year and take a record vote. Presenter is Susan Lang
 - 4. Consider Resolution No. R-082222-1 to adopt a five-year plan (2022-2027) for the Capital Improvement Program (CIP) in compliance with article 7.02(15) of the city's home rule charter. Presenter is Jody Weaver
- V. **ADJOURN SPECIAL MEETING**

CITY COUNCIL WORKSHOP

- VI. **CALL TO ORDER**
- VII. **COMMENTS FROM THE PUBLIC** - *Comments will be limited to three (3) Minutes per individual unless permission to speak longer is received in advance*
- VIII. **ITEMS FOR DISCUSSION** - *Council will discuss the following items*
 - 1. Conduct Cyber Security Training for Council. Presenter is Jody Weaver
 - 2. Discuss proposed city budget for 2022-2023 fiscal year. Presenter is Jody Weaver
- IX. **ADJOURN WORKSHOP**

THIS MEETING IS DELAYED UNTIL 2:00 P.M. 08-22-2022

CERTIFICATION OF POSTING NOTICE

This is to certify that the above notice of a special and workshop meeting of The City Council of The City of Port Lavaca, scheduled for **Monday, August 22, 2022**, beginning at 9:00 a.m., was posted at city hall, easily accessible to the public, as of **2:00 p.m. Friday, August 19, 2022**.

Mandy Grant, *City Secretary*

ADA NOTICE

The Port Lavaca City Hall and Council Chambers are wheelchair accessible. Access to the building is available at the primary north entrance facing Mahan Street. Special parking spaces are located in the Mahan Street parking area. In compliance with the Americans with Disabilities Act, the City of Port Lavaca will provide for reasonable accommodations for persons attending meetings. To better serve you, requests should be received 24 hours prior to the meetings. Please contact City Secretary Mandy Grant at (361) 552-9793 Ext. 230 for assistance.

THIS MEETING IS DELAYED UNTIL 2:00 P.M. 08-22-2022

COMMUNICATION


SUBJECT: Consider setting a public hearing on the proposed 2022-2023 fiscal year budget for Wednesday, September 06, 2022. Presenter is Susan Lang

INFORMATION:

CITY OF PORT LAVACA

CITY COUNCIL MEETING: SEPTEMBER 6, 2022

AGENDA ITEM _____

DATE: 8/19/2022**TO:** HONORABLE MAYOR AND CITY COUNCIL MEMBERS**FROM:** SUSAN LANG, FINANCE DIRECTOR **SUBJECT:** CONSIDER SETTING A PUBLIC HEARING ON FY2022-23 PROPOSED BUDGET

In accordance with the State of Texas Property Tax Code, the Comptroller of Texas' Truth-in-Taxation rules, the Local Government Code and the City's Charter, the City is required to hold a public hearing on the FY 2022-2023 budget.

The City Council must set the date and time for a Public Hearing on the proposed FY2022-23 budget. According to our budget calendar, we have scheduled the Public Hearing on the Budget to be held at a special council meeting on September 6, 2022, at which time we may also have the First reading of the ordinance to adopt the FY 2023 budget.

Because the proposed tax rate exceeded the No-New-Revenue rate, legislation considers it a tax increase, and requires special language to accompany the notice of public hearing on the budget as follows:

"This budget will raise more total property taxes than last year's budget by \$129,314 (2.94%), and of that amount \$41,897 is tax revenue to be raised from new property added to the tax roll this year."

Only one public hearing is required and satisfies the requirements for a later vote on the ordinance adopting the annual budget.

Staff recommends the Public Hearing be set for September 6, 2022 at 5:30PM (Special Meeting), according to our budget calendar.

City of Port Lavaca, Texas

Notice of Public Hearing

Fiscal Year 2022-2023 Budget

This budget will raise more total property taxes than last year's budget by \$129,314 (2.94%), and of that amount \$41,897 is tax revenue to be raised from new property added to the tax roll this year.

The City Council of the City of Port Lavaca, Texas, will hold a public hearing on the Fiscal Year 2022-2023 Proposed Budget on Tuesday, September 6, 2022, at 5:30 p.m. at 202 North Virginia.

The proposed budget and budget message are available for public inspection at:

- Port Lavaca City Hall, 202 North Virginia Street; and
- The City of Port Lavaca website: <https://portlavaca.org/city-departments/finance-department>

COMMUNICATION

SUBJECT: Consider setting a public hearing on proposed 2022 tax rate for Wednesday, September 06, 2022. Presenter is Susan Lang

INFORMATION:

CITY OF PORT LAVACA

CITY COUNCIL MEETING: AUGUST 22, 2022**AGENDA ITEM** _____**DATE:** 8/19/2022**TO:** HONORABLE MAYOR AND CITY COUNCIL MEMBERS**FROM:** SUSAN LANG, FINANCE DIRECTOR **SUBJECT:** CONSIDER SETTING A PUBLIC HEARING ON THE TAX RATE FOR FY 2022-23

In accordance with the State of Texas Property Tax Code, the Comptroller of Texas' Truth-in-Taxation rules, should the City Council choose to propose a tax rate that exceeds the No-New-Revenue (NNR) rate, it is considered a tax increase and a public hearing on the tax rate is required.

City Council must set a date and time for the public hearing after they vote to propose a tax rate greater than the NNR. A NOTICE OF PUBLIC HEARING ON TAX INCREASE must be published in the newspaper and prominently displayed on the city's website.

According to our budget calendar, we have scheduled the Public Hearing on the Tax Rate to be held at a special council meeting on September 6, 2022, at which time we may also have the First reading of the Tax Rate Ordinance, where a record vote must be taken.

The proposed tax rate provided in the budget is \$0.7944, which is the **same** as last year but exceeds the NNR rate of \$0.7767.

Staff recommends the Public Hearing be set for September 6, 2022 at 5:30PM (Special Meeting) and authorize the publication of the Notice of Public Hearing on Tax Increase to describe the date, time and place for the hearing along with the required language as set forth by Property Tax Code.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

Section IV. Item #2.

Exam

A tax rate of \$0.794400 per \$100 valuation has been proposed by the governing body of City of Port Lavaca.

PROPOSED TAX RATE	\$0.794400 per \$100
NO-NEW-REVENUE TAX RATE	\$0.776766 per \$100
VOTER-APPROVAL TAX RATE	\$0.814112 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for City of Port Lavaca from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that City of Port Lavaca may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Port Lavaca is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 6, 2022 AT 5:30 PM AT City Hall, 202 N. Virginia, Port Lavaca, TX 77979.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Port Lavaca is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of City of Port Lavaca at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED
AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

} Results of Proposed Tax Rate vote will be filled in.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Port Lavaca last year to the taxes proposed to be imposed on the average residence homestead by City of Port Lavaca this year.

	2021	2022	Change
--	------	------	--------

Total tax rate (per \$100 of value)	\$0.794400	\$0.794400	increase of 0.0000, or 0.00%	Section IV. Item #2.
Average homestead taxable value	\$110,419	\$119,602	increase of 9,183, or 8.32%	
Tax on average homestead	\$877.17	\$950.12	increase of 72.95, or 8.32%	
Total tax levy on all properties	\$4,392,803	\$4,522,117	increase of 129,314, or 2.94%	

For assistance with tax calculations, please contact the tax assessor for City of Port Lavaca at or , or visit . for more information.

COMMUNICATION


SUBJECT: Consider a proposed tax rate for the 2022-2023 fiscal year and take a record vote. Presenter is Susan Lang

INFORMATION:

CITY OF PORT LAVACA

CITY COUNCIL MEETING: AUGUST 22, 2022

AGENDA ITEM _____

DATE: 8/19/2022
TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS
FROM: SUSAN LANG, FINANCE DIRECTOR 
SUBJECT: CONSIDER PROPOSED TAX RATE FOR 2022-2023 FISCAL YEAR

In accordance with the State of Texas Property Tax Code, the Comptroller of Texas' Truth-in-Taxation rules, the City must calculate a the "No New Revenue" (NNR) and "Voter Approval Rate". The CCAD Tax Assessor/Collector is required to calculate the NNR and VAR rates and publish a Notice in the newspaper and on the City's website.

We have prepared the proposed budget based upon the previous year's tax rate of \$0.7944 per \$100 value of property on the tax roll.

Based upon the calculations, and the assumption of keeping the tax rate the same, this year's calculation is as follows:

Property Tax Comparison:

	<u>FY 2022</u>	<u>FY 2023</u>
Adopted and Proposed Tax Rate	0.7944	0.7944
No-New-Revenue Tax Rate	0.7458	0.7767
NNR Maintenance & Operations Tax Rate	0.6848	0.7165
Voter-Approval Tax Rate	0.8059	0.8141
Debt Tax Rate	0.0636	0.0637

The calculation of each of the rates are set by the State Tax Code, and must be published in order to provide transparency to the property tax payers of the City.

The NNR establishes the threshold in which the city can adopt a property tax rate that does not provide additional revenue. If the City chooses to set its tax rate greater then the NNR, it must hold a Public Hearing and advertise that the city is increasing its tax revenue.

The VAR establishes the threshold that, if exceeded, the City must first hold an election and seek the approval of the citizens before it can set the property tax rate at or above the VAR.

The City can increase the tax rate up to \$0.814 without holding an election if it so chooses.

Currently, the proposed tax rate, which is the **same** as last year, will generate \$129,314, or 2.94% more revenue for the proposed FY 2023 budget. If Council wishes to increase the tax rate to \$0.814, it will generate approximately \$252,916 or 5.77% more revenue.

Once City Council votes on the proposed rate, it must publish notices and cannot exceed that rate, however it can lower the rate at any time prior to adoption.

The vote must be a record vote of each member of the governing body by name.

CALHOUN COUNTY APPRAISAL DISTRICT
426 West Main Street * P.O. Box 49
Port Lavaca, Texas 77979
Appraisal: (361) 552-8808
Collections: (361) 552-4560
Fax: (361) 552-4787
Website: www.calhouncad.org



Board of Directors

William Swope, Chairman
William Bauer, Vice Chairman
Jessie Rodriguez, Secretary
Vern Lyssy, Board Member
Kevin Hill, Board Member

Section IV. Item #3.

Chief Appraiser

Jesse W. Hubbell

August 8, 2022

The Honorable Jack Whitlow, Mayor
City of Port Lavaca
202 N. Virginia
Port Lavaca, Texas 77979

Re: 2022 Tax Rate Calculation for the *City of Port Lavaca*

Dear Mayor Whitlow:

Enclosed is the 2022 Tax Rate Calculation worksheet and Notice About 2022 Tax Rate. Also enclosed is the Certification of the 2022 Anticipated Collection Rate for the *City of Port Lavaca*.

Once you have adopted your tax rate, please notify our office so that we may calculate and prepare tax bills for mail-out during the first week of October 2022. In order for your taxing unit to be included with this "district mail-out," we must receive your adopted tax rate no later than September 16, 2022.

Thanks for your cooperation. Please let me know if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jesse W. Hubbell', is written over a horizontal line.

Jesse W. Hubbell
Chief Appraiser

JWH/tkb

Enclosures: 2022 Tax Rate Calculation Worksheet
2022 Notice About 2022 Tax Rate (50-212)
2022 Certification of the Anticipated Collection Rate

Cc: Ms. Jody Weaver, City Manager
City of Port Lavaca
202 N. Virginia
Port Lavaca, Texas 77979

Section IV. Item #3.

Ms. Susan Lang, Finance Director
City of Port Lavaca
202 N. Virginia
Port Lavaca, Texas 77979

CALHOUN COUNTY APPRAISAL DISTRICT
426 West Main Street * P.O. Box 49
Port Lavaca, Texas 77979
Appraisal: (361) 552-8808
Collections: (361) 552-4560
Fax: (361) 552-4787
Website: www.calhouncad.org



Board of Directors

William Swope, Chairman
William Bauer, Vice Chairman
Jessie Rodriguez, Secretary
Vern Lyssy, Board Member
Kevin Hill, Board Member

Section IV. Item #3.

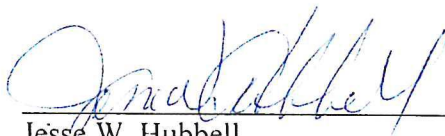
Chief Appraiser

Jesse W. Hubbell

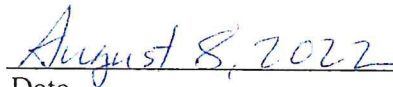
**Certification of 2022
Anticipated Collection Debt Rate
for the
*City of Port Lavaca***

In compliance with Section 26.04(b) of the Texas Property Tax Code, I, Jesse W. Hubbell, Chief Appraiser for the Calhoun County Appraisal District, do hereby certify that the anticipated collection debt rate for 2022, which includes collections of current and prior year's taxes, including penalty and interest, for the *City of Port Lavaca* is

93.55%.



Jesse W. Hubbell
Chief Appraiser



Date

JWH:tb

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Section IV. Item #3.

CITY OF PORT LAVACA

(361) 552-9793

Taxing Unit Name

Phone (area code and number)

202 N. Virginia, Port Lavaca, 77979

<https://portlavaca.org>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 633,515,479
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 84,416,056
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 549,099,423
4.	2021 total adopted tax rate.	\$ 0.7944 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 9,031,810
	B. 2021 values resulting from final court decisions:	-\$ 7,924,980
	C. 2021 value loss. Subtract B from A. ³	\$ 1,106,830
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,106,830

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 550,206,253
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 212,450 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 1,301,794 C. Value loss. Add A and B. ⁶	\$ 1,514,244
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,514,244
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 548,692,009
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,358,809
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 21,965
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,380,774
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 638,223,475 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 638,223,475

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 21,943,899
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 21,943,899
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 90,918,015
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 569,249,359
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 5,274,051
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 5,274,051
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 563,975,308
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.7767 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.0000 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.7308 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 550,206,253

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,020,907
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$	20,095
B.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$	0
C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$	0
D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$	20,095
E.	Add Line 30 to 31D.	\$ 4,041,002
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 563,975,308
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.7165 /\$100
34.	Rate adjustment for state criminal justice mandate.²³	
A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$	0
B.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$	0
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$	0.0000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴	
A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$	0
B.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$	0
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$	0.0000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code § 26.044²⁵ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36. Rate adjustment for county indigent defense compensation. ²⁵		
A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....	\$ 0	
B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000/\$100	
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.0000/\$100	
E. Enter the lesser of C and D. If not applicable, enter 0.		\$ 0.0000/\$100
37. Rate adjustment for county hospital expenditures. ²⁶		
A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0	
B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000/\$100	
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.0000/\$100	
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		\$ 0.0000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.		
A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ 0	
B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0.0000/\$100	
D. Enter the rate calculated in C. If not applicable, enter 0.		\$ 0.0000/\$100
39. Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ 0.7165/\$100
40. Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.		
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 1,121,401	
B. Divide Line 40A by Line 32 and multiply by \$100	\$ 0.1988/\$100	
C. Add Line 40B to Line 39.		\$ 0.9153/\$100
41. 2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		\$ 0.9473/\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.0000 /\$100
42.	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 1,212,780 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 405,000 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 460,939 E. Adjusted debt. Subtract B, C and D from A.	\$ 346,841
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 346,841
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 93.55% B. Enter the 2021 actual collection rate. 95.63% C. Enter the 2020 actual collection rate. 98.26% D. Enter the 2019 actual collection rate. 98.32% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	95.63%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 362,690
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 569,249,359
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0637 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 1.0110 /\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.0000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.0000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,121,401
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$569,249,359
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.1969 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.7767 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.0000 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 1.0110 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.8141 /\$100

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

Not Applicable

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.0000 /\$100

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

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0000 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ 0.0000 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ 0.0000 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.0000 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.8141 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.7165 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 569,249,359
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0878 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0637 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.8680 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**Not Applicable**

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.0000 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.0000 /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.0000 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.7767 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

Voter-approval tax rate. \$ 0.8141 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 67

De minimis rate. \$ 0.8680 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print
here

Tammy Blakeman

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

August 8, 2022

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

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

Notice About 2022 Tax Rates

(current year)

 Property Tax Rates in CITY OF PORT LAVACA
 (taxing unit's name)

 This notice concerns the 2022 property tax rates for CITY OF PORT LAVACA
 (current year) (taxing unit's name)

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.

This year's no-new-revenue tax rate \$ 0.776700 /\$100

This year's voter-approval tax rate \$ 0.814100 /\$100

To see the full calculations, please visit https://portlavaca.org for a copy of the Tax Rate Calculation Worksheet.
 (website address)

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
Debt Service Fund(s)	0
General Fund	2,333,930

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
Series 2008 CO Bonds	100,000	24,563	250	125,063
Series 2023 GO Refunding Bonds	320,000	4,466	250	324,716
Series 2016 GO Refunding Bonds	100,000	3,025	250	103,275
Series 2018 CO Bonds	80,000	50,326	250	130,576
PROPOSED Series 2022	260,000	268,900	250	529,150

(expand as needed on the last page)

Notice of Tax Rates

Total required for <u>2022</u> debt service.	\$ <u>1,212,780</u>
(current year)	
– Amount (if any) paid from funds listed in unencumbered funds	\$ <u>405,000</u>
– Amount (if any) paid from other resources	\$ <u>460,939</u>
– Excess collections last year	\$ <u>0</u>
= Total to be paid from taxes in <u>2022</u>	\$ <u>346,841</u>
(current year)	
+ Amount added in anticipation that the taxing unit will collect	
only <u>95.630000</u> % of its taxes in <u>2022</u>	\$ <u>15,849</u>
(collection rate) (current year)	
= Total Debt Levy	\$ <u>362,690</u>

Section IV. Item #3.

Voter-Approval Tax Rate Adjustments**State Criminal Justice Mandate**

The _____ County Auditor certifies that _____ County has spent \$ _____ (minus any amount
(county name) (county name) (amount)
received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County Sheriff has provided _____ information on these costs,
(county name) (county name)
minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ _____ /\$100.
(amount of increase)

Indigent Health Care Compensation Expenditures

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(county name) (amount) (prior year) (current year)
on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____. This increased the voter-approval tax rate by \$ _____ /\$100.

Indigent Defense Compensation Expenditures

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(county name) (amount) (prior year) (current year)
to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ _____ for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is
(amount)
\$ _____. This increased the voter-approval rate by \$ _____ /\$100 to recoup _____
(amount of increase) (amount of increase) (use one phrase to complete sentence: the increased expenditures, or 5% more than the preceding year's expenditures)

COMMUNICATION

SUBJECT: Consider Resolution No. R-082222-1 to adopt a five-year plan (2022-2027) for the Capital Improvement Program (CIP) in compliance with article 7.02(15) of the city's home rule charter. Presenter is Jody Weaver

INFORMATION:



**Resolution of the City of Port Lavaca, Texas
No. R-082222-1**

**A RESOLUTION ADOPTING A FIVE-YEAR CAPITAL IMPROVEMENT
PROGRAM (CIP) IN COMPLIANCE WITH THE CITY CHARTER**

WHEREAS the City Charter requires the City Manager to submit a plan for capital improvement covering the succeeding five years and proposed method of financing to the City Council prior to the beginning of each budget year; and,

WHEREAS the City Manager submitted a Five-Year Capital Program to the City Council on July 25, 2022 in compliance with the City Charter and,

WHEREAS the City Council has reviewed the Five-Year Capital Program, found it to be in compliance with all City Charter and believes its approval by resolution is in the best interest of Port Lavaca residents.

**NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF
PORT LAVACA, TEXAS:**

THAT the Five-Year Capital Program (October 1, 2022 – September 30, 2027), a copy of which is attached hereto and incorporated in the Fiscal Year Budget 2022-2027, is hereby adopted in compliance with the City Charter.

PASSED and APPROVED this 22nd day of August, 2022.

ATTEST:

Mandy Grant, City Secretary

Jack Whitlow, Mayor

PRELIMINARY 7/25/22

CAPITAL IMPROVEMENT PLAN
GENERAL FUND

Link to Comprehensive Plan	Action Plan Item	City Manager/Eco Development	2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond	NOTES	TOTAL PROJECT COST	GEN FUND RESERVES	PUF RESERVES	HOTEL/ MOTEL	GRANTS	FARF	FUTURE BONDS
Economic Development	14	Lift Station for Independence Road		\$ 200,000					To provide lift station for sewer service for future development along Independence RD	200,000		200,000				
Transportation/Circulation	11	New Gateway sign and Landscaping at Hwy 35 & 87 and Hwy 35 & causeway (HOT)		\$ 100,000					Visioning Committee working with LJA Engineering	100,000			100,000			
Focus on historically significant amenities	6	Southern Pacific Depot: Add ADA Ramp/Site Improvements	\$ 100,000							100,000	100,000					
Focus on historically significant amenities	6	Southern Pacific Depot Site Improvements		\$ 75,000						75,000	75,000					
Focus on historically significant amenities	6	Purchase Railroad ROW from Virginia St east		\$ 50,000						50,000	50,000					
Focus on historically significant amenities	6	Paint ONLY on Old Fire Station/City Hall		\$ 50,000					May need to consider add'l cost for repairs & new OH door & repair/demo lean to prior to painting	50,000	50,000					
Economic Development	17	Crosswalk enhancements at Main & Commerce			\$ 175,000				Pending Master Plan Design	175,000	175,000					
Link to Comprehensive Plan	Action Plan Item	City Hall														
Beautify the Community	8	City Hall Improvements	\$ 300,000						Exterior Improvements	300,000	300,000					
Improving Quality of Life		City Hall Security Upgrade		\$ 50,000	\$ 100,000	\$ 100,000				250,000	250,000					
Improving Quality of Life		Customer Service Renovations to Counter Area			\$ 50,000				Interior Workspace Improvements	50,000		50,000				
		Drive-thru Pneumatic Tube System Replacement			\$ 30,000				Investigate Options such as drawer	30,000		30,000				
Protecting Investments		Reroof City Hall (2025/26) \$300K				\$ 400,000				400,000	400,000					
Link to Comprehensive Plan	Action Plan Item	Finance														
Protecting Investments		Financial Accounting Software & Conversion					\$ 2,000,000			2,000,000						2,000,000
		Police Department	2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond	NOTES							
Improving Quality of Life		Southern Software (Move from Tyler to same CAD system as County)	\$ 60,658						Would decrease annual maint. by \$10K	60,658	60,658					
		Animal Control														
Protecting Investments		Animal Control Building	\$ 250,197						Preliminary Engineering Design by JOC	250,197	250,197					
Link to Comprehensive Plan		Fire Department	2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond	NOTES							
Protecting Investments		Mower and Trailer		\$ 25,000						25,000	25,000					
Protecting Investments		75Ft. Quint Fire Apparatus		\$ 1,000,000					Pumper with ladder	1,000,000	1,000,000					
Protecting Investments		Engine Apparatus				\$ 800,000			Engine	800,000	800,000					
Improving Quality of Life		Traffic Control Devices for Fire Stations 1 & 2	\$ 56,172						To allow safe departure onto Hwy 35 & Austin	56,172	56,172					
Improving Quality of Life		Cascade System - Air compressor to Refill SCBA Bottles	\$ 81,681							81,681	81,681					
Improving Quality of Life		ATV		\$ 25,000						25,000				25,000		
		Development Services														
Economic Development	14	GIS Software		\$ 82,000						82,000	82,000					

PRELIMINARY 7/25/22

CAPITAL IMPROVEMENT PLAN

GENERAL FUND

Link to Comprehensive Plan	Action Plan Item	Streets/Drainage		2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond		TOTAL PROJECT COST	GEN FUND RESERVES	PUF RESERVES	HOTEL/ MOTEL	GRANTS	FARF	FUTURE BONDS
Transportation/Circulation	11	street rehab	INDEPENDENCE RECONSTRUCTION (two lanes, no c&g, WITH underground drainage and improved ditch to SH 35 and sidewalk)		\$ 4,310,786	\$ 1,555,094				2-lane no curb Va. to Sandcrab	5,865,880	1,555,094					4,310,786
			Independence ALTERNATIVE - 2 Lane no Curb Va. to Half League							\$ 4,822,104							
			Independence ALTERNATIVE - 2 Lane w/ Curb Va. To Sand Crab							\$ 3,674,703							
			Independence ALTERNATIVE - 2 Lane w/ Curb Va. To Half League							\$ 5,274,703							
			Independence ALTERNATIVE - 2 Lane + Continuous Turnlane to SC							\$ 4,105,880							
			Independence ALTERNATIVE - 2 Lane + Continuous Turnlane to HL							\$ 5,865,880							
Transportation/Circulation	11	street rehab	Engineering Only for Various Street Projects	\$ 1,500,000						Series 2022 Bond Issue	1,500,000						1,500,000
Transportation/Circulation	11	sidewalk/traffic calming	Bauer St. between Avalon and Suncrest			160,000					160,000	160,000					
Transportation/Circulation	11	sidewalk	Smith Road		\$ 100,000						100,000	100,000					
Transportation/Circulation	11	sidewalk	Virginia Street Ash/Newlin to Hwy 35				\$ 100,000				100,000	100,000					
Protecting Investments		drainage	Additional 1200 of 60" HDPE at 5th street outfall**	\$ 514,627						Alamo Heights II	514,627	514,627					
Transportation/Circulation	11	street rehab	Alamo Hts II - Phase 1		\$ 3,639,245					Alamo Heights II - Series 2024 Bonds	3,639,245						3,639,245
Transportation/Circulation	11	street rehab	Alamo Hts II - Phase 2		\$ 3,607,931					Alamo Heights II - Series 2024 Bonds	3,607,931						3,607,931
Transportation/Circulation	11	street rehab	Alamo Hts II - Phase 3					\$ 4,777,635		Alamo Heights II - Increase of Tax Rate	4,777,635						4,777,635
Transportation/Circulation	11	street rehab	Alamo Hts II - Phase 4					\$ 2,861,528		Alamo Heights II - Increase of Tax Rate	2,861,528						2,861,528
Transportation/Circulation	11	street rehab	OTHER Street & Drainage Water/Sewer Projects	\$ -						Various - Series 2022 Bond Issue	-						-
Protecting Investments		Street & Drainage	CDBG-DR Phase 1 & 2 - GLO# 20-065-071-C198	\$ 5,113,395						Benavides, Ann, San Antonio & Center	5,113,395				5,113,395		
Protecting Investments		Street & Drainage	CDBG-DR Phase 1 - Cost Overrun	\$ 1,060,880						Benavides, Ann, San Antonio & Center	1,060,880	1,060,880					
Protecting Investments		Street & Drainage	CDBG-DR Phase 2 - Cost Overrun	\$ 1,352,289						Series 2022 Bond Issue	1,352,289						1,352,289
Improving Quality of Life		Dump Truck	(Farf)	\$ 75,000	\$ 75,000					Need to add \$40,00 to \$75k carryover	150,000					150,000	
Improving Quality of Life		Maintainer	Noram 65ET Motorgrader	\$ 197,100						Replacing 36 year old maintainer	197,100	197,100					
Protecting Investments		Corp Ditch Rehab	From Austin St to FM 1090		\$ 350,000					Engineering drainage study underway + grant application	350,000				350,000		
Link to Comprehensive Plan	Action Plan Item	Parks		2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond								
Park Improvements	4	BAYFRONT PARK ENTRANCE REHABILITATION							\$ 500,000	Waiting on Master Plan	500,000	500,000					
Improve Quality of Life		SHADE STRUCTURE AT BAYFRONT SPLASH PAD			\$ 45,000						45,000	45,000					
Park Improvements	4	Wilson Park Improvements		\$ 140,000						walks and lighting for skatepark	140,000	140,000					
Park Improvements	4	Wilson Park - Small restroom near Skate Park				\$ 120,323				CTX	120,323	120,323					
Land Use and Recreation	10	Improvements at Butterfly Park				\$ 7,500	\$ 7,500				15,000	15,000					
Land Use and Recreation	10	Cabana Structure at Butterfly Park/Brook Hollow					\$ 15,000				15,000	15,000					
Land Use and Recreation	10	George Adams Park Enhancements - Basketball Court & Improvements							\$ 80,000		80,000	80,000					
Land Use and Recreation	10	Boardwalk to join Veterans Memorial to Scully's							\$ 1,500,000		1,500,000	1,500,000					
Land Use and Recreation	10	Water Slide at City Swimming Pool			\$ 100,000						100,000	100,000					
Land Use and Recreation	10	City Park Enhancements - Trails and Other Improvements							\$ 80,000		80,000	80,000					
Land Use and Recreation	10	Bench shade structures at Parks				\$ 40,000					40,000	40,000					

PRELIMINARY 7/25/22

CAPITAL IMPROVEMENT PLAN

GENERAL FUND

		Bauer							TOTAL PROJECT COST	GEN FUND RESERVES	PUF RESERVES	HOTEL/MOTEL	GRANTS	FARF	FUTURE BONDS
Improving Quality of Life		New Sign for Bauer Community Center	\$ 50,000						50,000	50,000					
Link to Comprehensive Plan	Action Plan Item	LHB													
Land Use and Recreation	10	Park Restoration and Resiliency				\$ 10,500,000			10,500,000				10,500,000		
Land Use and Recreation		Park Sidewalk, Borders and Beach Improvements						\$ 80,000	80,000	80,000					
Land Use and Recreation	10	Dredge Boat Ramp			\$ 50,000				50,000	50,000					
Improving Quality of Life		Enterprise Fleet Lease Program (nic maint & fuel costs)	\$ 184,746	\$ -	\$ -	\$ -			184,746					184,746	
TOTAL PROJECTS									\$ 11,036,745	\$ 13,884,962	\$ 2,287,917	\$ 11,922,500	\$ 9,639,163	\$ 2,240,000	
									Farf Funds \$ 456,846	\$ 75,000		\$ -			
									Hot Funds \$ 5,113,395	\$ 375,000		\$ 10,500,000			
									Bonds \$ 3,366,916	\$ 11,557,962		\$ 7,639,163			
TARGET TOTAL FOR CIP projects using reserves									\$2,100,000	\$1,777,000	\$2,287,917	\$1,422,500	\$2,000,000	\$2,240,000	
Remaining /(Deficit)									\$ 412	\$ -	\$ -	\$ -	\$ -	\$ -	

PRELIMINARY 7/25/22

CAPITAL IMPROVEMENT PLAN
PUBLIC UTILITY FUND

Link to Comprehensive Plan	Action Plan Item	Water	2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond	
Infrastructure	12	Broadway Water Line						\$ 360,000	Recommend putting these projects on hold for now - other projects such as new line at GBRA and lift station projects will take precedence
Infrastructure	12	Live Oak from Commerce to Virginia						\$ 350,000	
Improving Quality of Life		Small Pick-up (Ford Ranger) Truck for second Meter Technician		\$ 27,000					
Infrastructure	12	Rehab Existing 250,000 Gal GST & New HSP	\$ 2,292,316						
Infrastructure	12	12" link between water towers Phase 1					\$ 441,500		CLFRF Grant Funds
Infrastructure	12	Leon Street Waterline		\$ 450,000					
Infrastructure	12	12" link between water towers Phase 2			\$ 500,000				
Improving Quality of Life		Dump Truck				\$ 75,000			
Protecting Investments		Mini Excavator and Trailer (Utility Maintenance)	\$ 70,000						30+ yr old equipment replacement
Protecting Investments		Walk-behind Excavator for Meter Technicians w/ Trailer		\$ 35,000					
Protecting Investments		Skidsteer Loader (WWTP)	\$ 61,463						
Infrastructure	12	Replace cast iron/ AC pipe with PVC - TBA				\$ 300,000			
Infrastructure	12	Engineering and Test Well for secondary water source				\$ 1,700,000			
Infrastructure	12	Potential Development of well field as secondary water source						\$ 12,000,000	AECOM is studying this proposal / possible funding with TWDB loan
Link to Comprehensive Plan	Action Plan Item	Wastewater	2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond	
Infrastructure	12	DeShazor Area (Lowry/Charlotte/Tommy/Oren) sewer replacement			\$ 253,333	\$ 253,334	\$ 253,333		
Infrastructure	12	Brookhollow Sewer along Lynn's Bayou			\$ 300,000	\$ 300,000			
Infrastructure	12	LIFT STATION upgrades: Ann, Alamo Hts, Bay Blardone, Brookhollow, shellfish	\$ 510,000						Ann St. Lift Station
Infrastructure	12	LIFT STATION upgrades: Main, Martinez, Bayfront, WWRP, Loop 1090, Hill Terrace				\$ 460,000			
Infrastructure	12	Sewer line replacement/pipeburst project - TBA				\$ 350,000			
Infrastructure		WWTP Upgrade			\$ 1,800,000	\$ 6,100,000	\$ 6,100,000		TWDB Loan
Infrastructure	12	Lynn's Bayou WWTP Improvements	\$ 1,465,489						CLFRF/ARPA Grant

SUM \$ 4,399,268 \$ 512,000 \$ 2,853,333 \$ 9,538,334 \$ 6,794,833 \$ 12,710,000

FARF \$ 131,463 \$ 62,000
Grants \$ 2,937,255 \$ - \$ -
Bonds/Loans \$ 820,550 \$ 450,000 \$ - \$ 6,100,000 \$ 6,100,000 \$ 12,000,000

TARGET TOTAL FOR CIP projects using reserves \$ 510,000 \$ - \$ 2,860,000 \$ 3,440,000 \$ 700,000 \$ 710,000

Remaining /(Deficit) \$ - \$ - \$ 6,667 \$ 1,666 \$ 5,167 \$ -

TOTAL PROJECT COST	PUF RESERVES	GRANTS	FARF	DEVELOPER REIMB.	FUTURE BONDS
\$ 360,000	360,000				
\$ 350,000	350,000				
\$ 27,000			27,000		
\$ 2,292,316		1,471,766			820,550
\$ 441,500	441,500				
\$ 450,000					450,000
\$ 500,000	500,000				
\$ 75,000			75,000		
\$ 70,000			70,000		
\$ 35,000	35,000				
\$ 61,463			61,463		
\$ 300,000	300,000				
\$ 1,700,000	1,700,000				
\$ 12,000,000					12,000,000
TOTAL PROJECT COST	PUF RESERVES	GRANTS	FARF	DEVELOPER REIMB.	FUTURE BONDS
760,000	760,000				
600,000	600,000				
510,000	510,000				
460,000	460,000				
350,000	350,000				
14,000,000	1,800,000				12,200,000
\$ 1,465,489		1,465,489			
\$ 36,807,768	\$ 8,166,500	\$ 2,937,255	\$ 233,463	\$ -	\$ 25,470,550

CAPITAL IMPROVEMENT PLAN

PORT & HARBORS

All	2022/23	2023/24	2024/25	2025/26	FY2027 and beyond
Coastal Resiliency - Living Shoreline - CDBG-MIT	\$ 13,645,005				
Additional Shoreline Protection/Remediation Projects Series 2022 Bonds	\$ 1,147,711				
Nautical Landings	2022/23	2023/24	2024/25	2025/26	FY2027 and beyond
Facelift to Building and replace doors			\$ 80,000		
Electrical Service Replacement/Exterior Wall/Roof Repair	\$ 95,000				
Parking Lot Improvements		\$ 110,000			
Boating Access Grant/Breakwater (\$500,000 - Grants)	\$ 667,000				
Restore Grant	\$ 500,000				
Dredge NL Marina			\$ 80,000		
Smith Harbor	2022/23	2023/24	2024/25	2025/26	FY2027 and beyond
improvements Smith Harbor				\$ 375,000	
City Harbor	2022/23	2023/24	2024/25	2025/26	FY2027 and beyond
Sandblast & recoat bulhead at Low Docks			\$ 240,166		
Repairs to Evelyn's Seafood Dock			\$ 220,000		
Harbor of Refuge	2022/23	2023/24	2024/25	2025/26	FY2027 and beyond
Extend Bulkhead East of Helena at HOR				\$ 1,440,000	
South Shoreline Protection and Marsh Restoration					\$ 7,500,000
Old Landfill Shoreline Erosion Response and Protection			\$ 4,900,000		
Peninsula Shoreline Protection, Flood Mitigation, and Marsh Creation				\$ 6,700,000	
TOTAL	\$ 16,054,716	\$ 110,000	\$ 5,520,166	\$ 8,515,000	\$ 7,500,000
Grants	\$ 14,645,005	\$ -	\$ 4,900,000	\$ 8,140,000	\$ 7,500,000
Bonds	\$ 1,147,711				

TARGET TOTAL FOR CIP projects using reserves	\$ 262,000	\$ 110,000	\$ 621,000	\$ 375,000	\$ -
Remaining /(Deficit)	\$ -	\$ -	\$ 834	\$ -	\$ -

TOTAL PROJECT COST	RESERVES		GRANTS	FUTURE BONDS
\$ 13,645,005	\$ -		\$ 13,645,005	
\$ 1,147,711				\$ 1,147,711
TOTAL PROJECT COST	RESERVES		GRANTS	FUTURE BONDS
\$ 80,000	\$ 80,000			
\$ 95,000	\$ 95,000			
\$ 110,000			\$ 110,000	
\$ 667,000	\$ 167,000		\$ 500,000	
\$ 500,000			\$ 500,000	
\$ 80,000	\$ 80,000			
TOTAL PROJECT COST	RESERVES		GRANTS	FUTURE BONDS
\$ 375,000	\$ 375,000			
TOTAL PROJECT COST	RESERVES		GRANTS	FUTURE BONDS
\$ 240,166	\$ 240,166			
\$ 220,000	\$ 220,000			
TOTAL PROJECT COST	RESERVES		GRANTS	FUTURE BONDS
\$ 1,440,000			\$ 1,440,000	
\$ 7,500,000			\$ 7,500,000	
\$ 4,900,000			\$ 4,900,000	
\$ 6,700,000			\$ 6,700,000	
\$ 37,699,882	\$ 1,257,166	\$ -	\$ 35,295,005	\$ 1,147,711

COMMUNICATION

SUBJECT: Conduct Cyber Security Training for Council. Presenter is Jody Weaver

INFORMATION:

COMMUNICATION

SUBJECT: Discuss proposed city budget for 2022-2023 fiscal year. Presenter is Jody Weaver

INFORMATION:

