

CITY OF PORT LAVACA

ANNUAL BUDGET

2022-2023

*** BASED ON CERTIFIED TAX INFORMATION ***

(Calhoun)

In accordance with Local Govt. Code Section 102.009

This budget will raise more revenue from property taxes than last year's budget by an amount of \$129,314 which is a 2.94% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$41,897 .

Property Tax Comparison:

	<u>FY 2021</u>	<u>FY 2022</u>
Adopted and Proposed Tax Rate	0.7944	0.7944
No-New-Revenue Tax Rate	0.7458	0.7767
No-New-Revenue Maintenance & Operations Tax Rate	0.6848	0.7165
Voter-Approval Tax Rate	0.8059	0.8141
Debt Tax Rate	0.0636	0.0637

The total amount of municipal debt obligation secured by property taxes for the City of Port Lavaca is \$13,599,017.00

<u>Record Vote on Tax Rate:</u>	Adopted 9/6/2022 1st Reading	Adopted 9/12/2022 2nd Reading
Councilman Smith	<u>Aye</u>	<u>Aye</u>
Councilman Dent	<u>Aye</u>	<u>Absent</u>
Councilman Tippit	<u>Aye</u>	<u>Aye</u>
Councilwoman Padron	<u>Aye</u>	<u>Absent</u>
Councilman Ward	<u>Aye</u>	<u>Aye</u>
Councilman Barr	<u>Aye</u>	<u>Aye</u>



CITY OF
PORT LAVACA

202 N. Virginia, Port Lavaca, Texas 77979
Main Number: 361-552-9793

www.portlavaca.org
Main Facsimile: 361-552-6062

August 8, 2022

Honorable Mayor and City Council Members
City of Port Lavaca
202 N. Virginia Street
Port Lavaca, TX 77979

Honorable Mayor and City Council Members,

The City staff is pleased to present for your review and consideration, the Proposed Annual Operating Budget for fiscal year beginning October 1, 2022 and ending September 30, 2023. The budget has been prepared in accordance with Texas Statutes and the City of Port Lavaca Charter Article 7.

We would like to thank the City Council for its leadership and support. Staff has put in a great deal of time and effort into bringing forward numerous projects that align with the City's Strategic Plan and Comprehensive Plan priorities and focus of future growth of the City.

BUDGET PREPARATION AND PRIORITIES

With recovery from Hurricane Harvey well in our rearview mirror and the COVID pandemic waning, the City's department heads, division superintendents and various consultants began switching gears back towards future planning, the City's Comprehensive Plan priorities and Strategic Plan, Master Sidewalk Plan and the future Downtown Waterfront Master Plan. During this year's budget kick-off, emphasis was placed on the necessity to maintain our existing assets and infrastructure.

Departments were asked again to focus on the maintenance of completed projects as well as increase other maintenance projects which may have suffered while re-construction efforts were prioritized over the last five years. Furthermore, a focus was placed upon the Information Technology infrastructure creating a proactive plan, rather than a reactive approach.

MAJOR CHALLENGES AND ACCOMPLISHMENTS

The COVID pandemic has been a major challenge with supply chain disruptions and labor pool deficiencies. While the City has seen minimal impact we also were fiscally sound to withstand the economic impacts brought by the pandemic, while still maintaining a healthy reserve to weather future storms.

Our accomplishments, however far exceed our challenges as we progressed through Phase I of our CDBG-DR grant for street and drainage improvements, which ultimately required a sizable inflow of funds due to the

current economic climate in order to award the project, and barreled through to Phase 2, which again found the need for additional funds due to escalated costs. Luckily, the City was able to utilize excess fund balance reserves to keep the project moving forward. Additionally, the City received a CDBG-MIT grant to construct a living shoreline, received it's long awaited new fire apparatus, completed construction of the long talked about Skatepark, broke ground on and has almost completed the security upgrades at the police department, and finished the grant funded Bayfront Park and biking trails.

The City has been extremely fortunate to have received multiple grants that will leverage the taxpayer's investment in sustaining the community for years to come. The City has received funding for critical projects which will be taking place over the next few years. Through the General Land Office (GLO) we have received \$5.1 million for street and drainage improvements, and another \$13.6 million for the living shoreline grant to reduce storm surge and protect the City's delicate shoreline ecosystem, for a total of \$18.7 million. Additionally, as part of the American Rescue Plan Act (ARPA), the City was awarded \$2.9 million as a non-entitlement entity, which is to be distributed via the State in two tranches. The City received it's first tranche of \$1.46 million and will receive the second tranche in fiscal year 2023. These funds will be used to address water and wastewater infrastructure projects that are necessary to meet TCEQ requirements and strengthen the City's water distribution and wastewater treatment processes.

Furthermore, we are set to kick-off the mass water meter swap around mid-October, now that most of the supply chain issues causing a delay have been worked out. We should see a major recovery in lost water revenue due to failing water meters. We would like to thank the efforts of numerous staff members who have put many hours of effort into this project.

ECONOMIC OUTLOOK

The City continues to utilize Hotel Occupancy Tax (HOT) dollars to promote tourism to our beautiful coastal community. The new Hampton Inn is almost complete and will increase the City's hotel/motel count to 18. Additionally, the City is working to ensure HOT taxes are collected from the numerous short-term rental properties in and round the City's extraterritorial jurisdiction (ETJ).

We are excited to partner with the Victoria Economic Development Council in order to leverage our presence in the market throughout Calhoun County. Additionally, the expansion of the Port of Calhoun, which will widen the Matagorda ship channel, the City sees the potential to capitalize on the increase of fishing and cargo vessel traffic throughout the area by offering safe harbors and easy access to local accommodations and unique restaurants.

EMPLOYEE COMPENSATION AND BENEFITS

City Council recently re-affirmed its commitment to a sound health insurance package to their most valuable asset, its employees, by absorbing a 7.64% increase in rate while maintaining the employee premiums. By doing so, the City continues to utilize strong benefits to maintain and recruit highly skilled employees to serve the community.

Compensation Plan update and keeping pace with inflation, the proposed budget also provides provide a funding mechanism for to update the compensation plan and for merit increases for highly performing employees. We have earmarked 4% of total salary expense to be allocated for the merit increases based upon job performance with a minimum of 2% increase.

Another compensation tool is the city's retirement plan through the Texas Municipal Retirement System (TMRS). This year's matching contribution decreased to 5.85% from 6.11%. The City's funded ratio is an extremely healthy 96%. The TMRS system is a stable system and differs from other larger municipal-managed systems.

USER FEES

This budget includes adjustments to the raw water storage (GBRA) rates which are necessary to provide safe drinking water to our customers. Additionally, the budget reflects the previously approved adjustments to the bulk waste collection fees for the increase in pick-up which are also reflected in the budget.

FINANCIAL SUMMARY

Total ad valorem values, have seen healthy growth with an average increase of approximately 7% over the last several years, while we continue to see our exempt properties slightly increase from 31% to an estimated 32% for FY2023. Total taxable values are expected to increase by \$16,568,727, or 3%, when comparing values at certification from last year to this year. New improvement values added to the tax roll for FY 2023 amounted to \$5,274,051, and average home values increased from \$126,836 in FY2022 to \$136,148 for FY2023, which is a 7% increase from last year.

The City's sales tax revenue rebound from the pandemic has waned and has settled at pre-pandemic levels and projections indicate we will see the trend remain relatively stagnant for FY2023, even though we have new commercial businesses opening in the future as the national economy enters a technical recession.

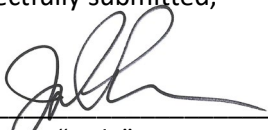
Unemployment for our Metropolitan Statistical Area is 6.1% which is 1% greater in comparison to the 5.1% unemployment rate in the Victoria-Port Lavaca Combined Statistical Area.

The combined expenditures of the General, Debt Service, Enterprise and Hotel/Motel Tax funds amount to \$22,9923,157, which represents an increase of 2%, or \$534,715 from the FY 2021-22 adjusted budget. This increase is primarily due to an increase in salaries and benefits as well as transfers from the public utility fund. As always, we strive to operate the City in a conservative manner, while continuing to deliver an excellent level of service to our citizens.

We believe the efforts of all involved have resulted in a sound financial plan that aligns the ever-increasing demands with the City's limited financial resources. This budget also provides flexibility should economic or natural disasters occur. One-time purchases of larger items such as vehicles can always be stalled, which provides flexibility should conditions warrant changes to our current budget plan. The cooperation and commitment of the City Council and employees is greatly appreciated in preparing this financial plan.

This budget was prepared in conjunction with the Comprehensive Plan priorities, Strategic Plan, Sidewalk Master Plan and guidance as set forth by the City Council. We thank you for the opportunity to provide this budget as a plan to serve the citizens of Port Lavaca.

Respectfully submitted,

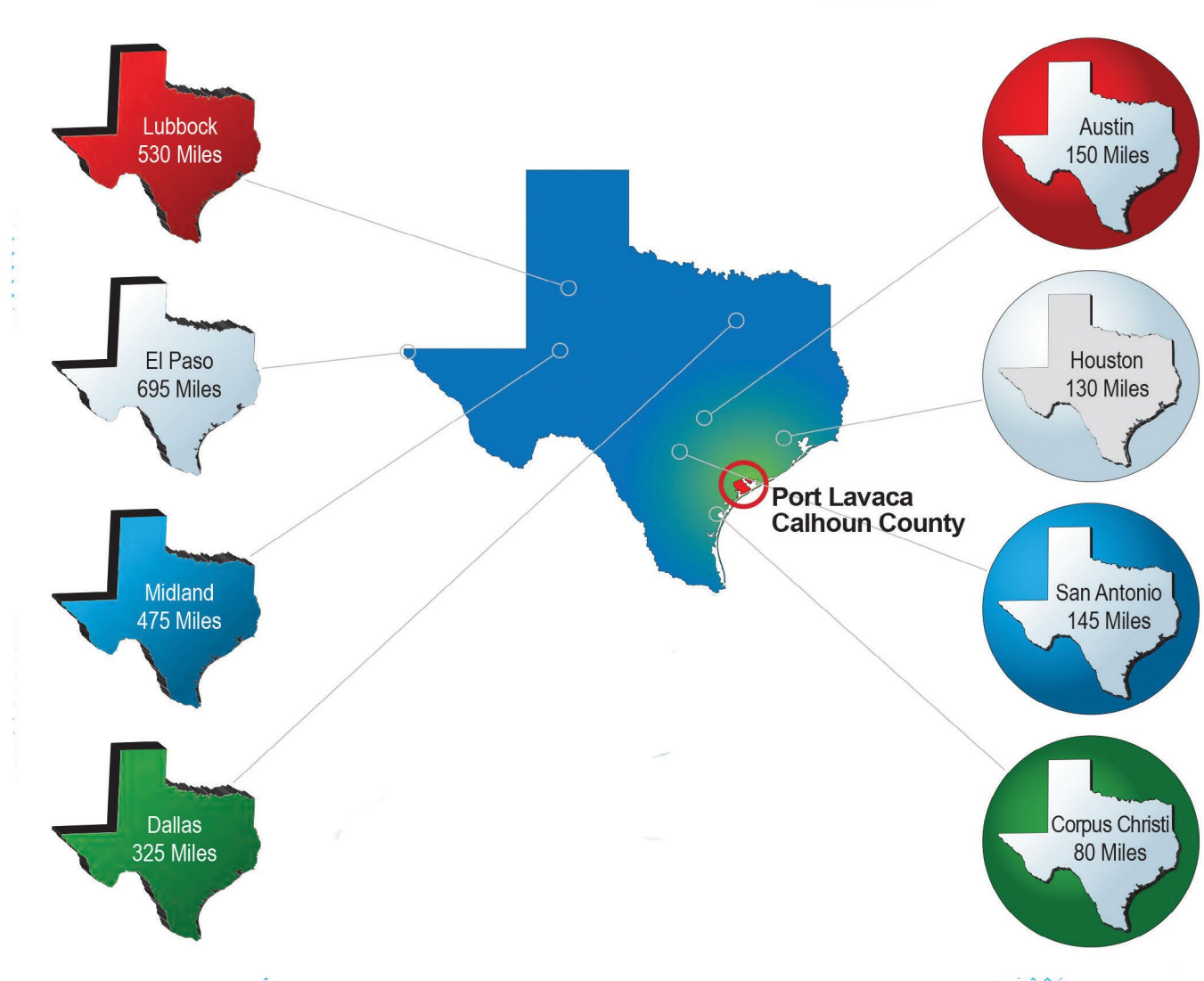


Joanna P. "Jody" Weaver, P.E.
Interim City Manager



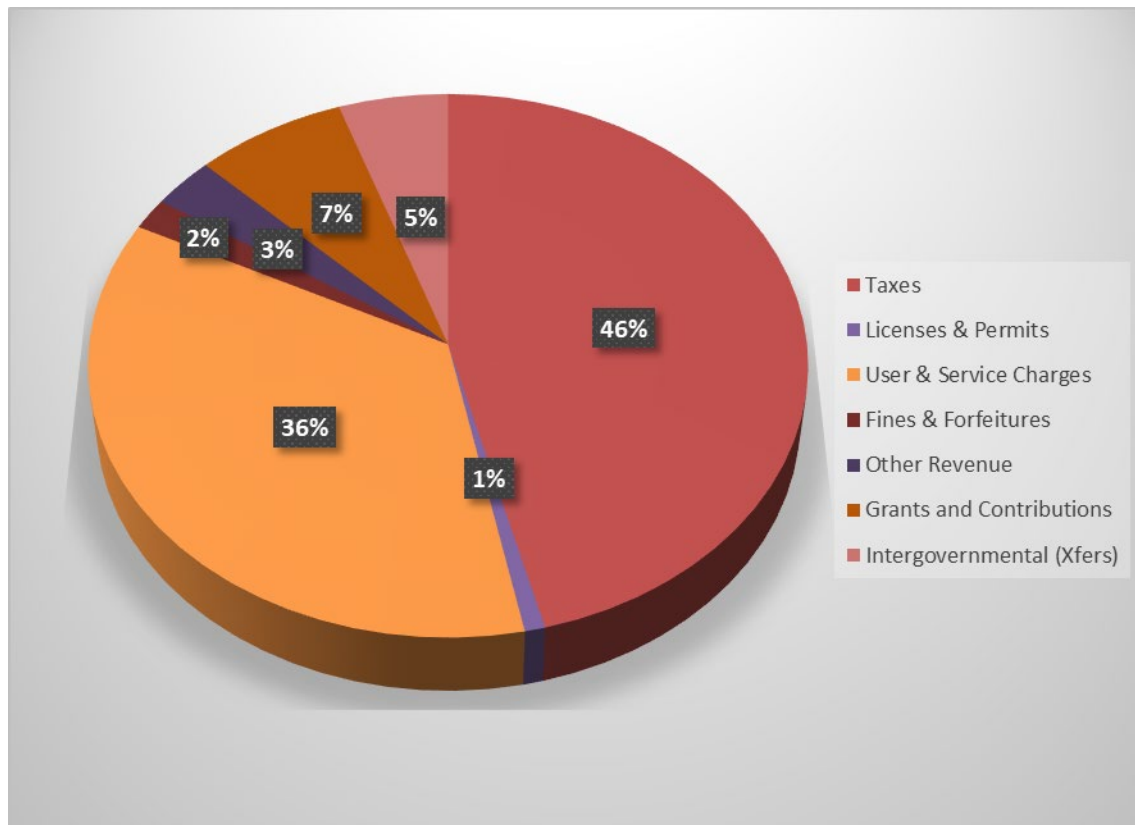
Susan Lang
Finance Director

FINANCIAL SUMMARY SECTION



Executive Summary

Revenue sources for the City total \$20,854,531 and can be represented into seven (7) different categories: Taxes, Licenses & Permits, User & Service Charges, Fines & Forfeitures, Other Revenue, Grants and Contributions, and Intergovernmental.

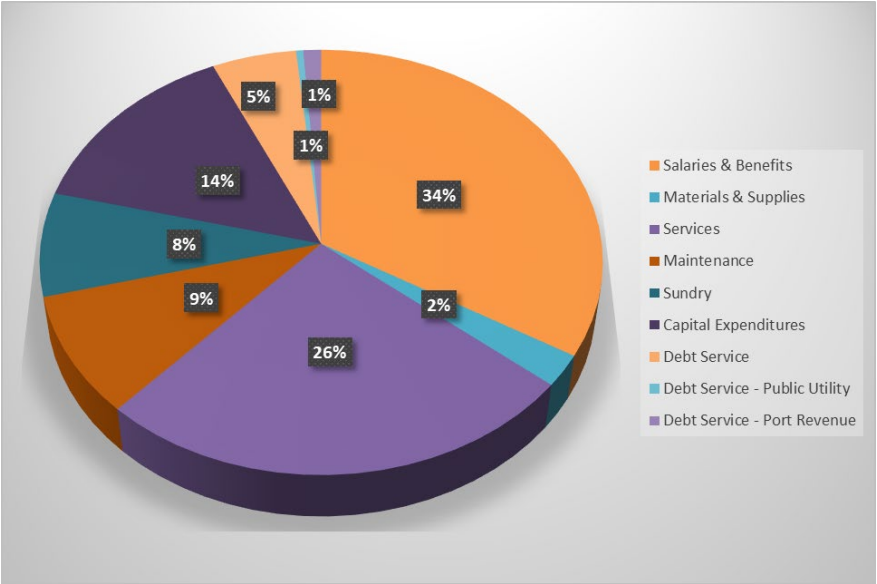


Taxes

Property Tax: Of the combined total tax category, almost half of the 46% are revenues from ad valorem or property taxes, which represent 21% of the overall combined budgeted revenue at \$4,441,232. Property tax collection is authorized by the State of Texas up to \$2.50 per \$100 of assessed valuation for maintenance and operations and debt service. The budget assumes an annual collection rate of 96%.

Sales Tax: Another major component of the combined total tax category are revenues derived from sales tax, which make up 33% of the Taxes category and amount to \$3,134,772. The total sales tax rate within Port Lavaca is 8.25%, of that total, 6.25% is collected and retained by the Texas Comptroller's office, 0.5% is remitted to Calhoun County and the remaining 1.5% is remitted to the City.

The combined expenditures of the General, Debt Service, Enterprise and Hotel/Motel Tax funds amount to \$22,923,157, which represents an increase of 2%, or \$534,715 from the FY 2021-22 adjusted budget. This increase is primarily due to an increase in salaries and benefits as well as a resumption of transfers from the public utility fund. As always, we strive to operate the City in a conservative manner, while continuing to deliver an excellent level of service to our citizens.



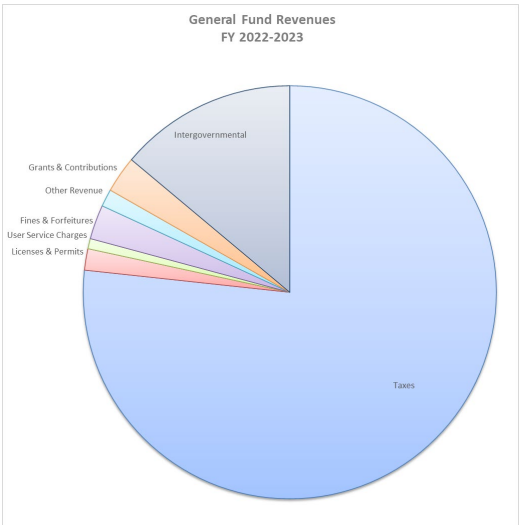
GENERAL FUND

The General Fund revenue of \$10,373,653 can be categorized into seven (7) major sources of revenue as follows:

Taxes	\$7,957,878
Licenses & Permits	\$174,010
User Service Charges	\$82,500
Fines & Forfeitures	\$279,000
Other Revenue	\$140,950
Grants & Contributions	\$296,845
Intergovernmental	\$1,442,470

This year's revenue represents an increase over last year's budget of 9.93%, or \$937,460. This is primarily due to a projected growth in interest income, and User & Service Charges.

At certification, taxable ad valorem values for FY 2022-2023 are \$569,249,359. This includes \$21,943,899 still under ARB review as of certification. The values represent a 4% increase from FY 2021-22 as of the latest supplemental adjustment. Some of this can be attributed to \$5,274,051 in new improvements. Other factors to the increase are a result of re-valuations of existing property.



The tax rate for FY 2022-23 is proposed to remain the same at \$0.7944 per \$100 valuation. The proposed tax rate is greater than the No-New-Revenue tax rate of \$0.7767, but less than the Voter-Approval tax rate of \$0.8141. The tax rate, if approved by the City Council, will be divided so that \$0.7307 will be utilized in the General Fund for maintenance and operations (M&O) and the remaining \$0.0637 will be reserved for debt service (I & S). General Fund Ad Valorem tax collections are estimated to be \$4,085,106 (including penalties and delinquent taxes) or 39% of total general fund revenues.

Sales tax revenue is estimated to be \$3,134,772 which is a slight decrease of ½ % from estimated collections for FY2021-22 due to conservative budgeting. It is estimated that the City will slightly exceed the FY2021-22 budget projection for sales tax. The estimate for fiscal year 2022-23 will remain extremely conservative based upon current trends and economic forecasts of inflation and talks of a “technical” recession.

The total FY 2022-23 General Fund expenditures are planned to be \$10,342,316, a decrease of 0.57% from the FY 2021-22 budget and primarily due to a decrease in capital expenditures. Revenues in the General Fund are projected to exceed operating expenditures by \$31,338, with one-time capital expenditures utilizing existing unassigned reserves of \$1,368,150. The City Charter and Budgetary & Financial Management Policies allow for unassigned resources to be appropriated for one-time expenditures, such as capital purchases, and not for ongoing operating expenditures. It is anticipated that the General Fund will begin the fiscal year with fund balance (cash on hand) of \$8,111,963, a part of which is available to fund excess capital and one-time expenditures. A 180-day fund balance reserve, or \$5,100,320 is classified as “assigned.” The fund balance is expected to decrease by \$1,336,812 from the budgeted ending fund balance for FY2021-22. The projected ending fund balance for FY2022-23 is anticipated to be \$6,775,150 or total reserves for 239 days of operations.

GENERAL FUND – PROPOSED REQUESTS:

In addition to the capital expenditures funded by the General Fund, a total of \$555,304 in one-time projects, equipment and technology expenditures are being proposed. Reoccurring expenses, which are supported by the operating revenue of the General Fund, amount to \$1,542,389. An additional \$189,842 in re-occurring expenditures is reserved for merit increases based upon performance evaluations of existing personnel. An additional 27,425 has also been budgeted for compensation plan updates for all pay grades.

Highlights of enhancements include software upgrades to a combined platform operating with Calhoun County which will integrate the operations of 911, exterior renovations to City Hall, new equipment for public safety, and major improvements to the animal control shelter.

PUBLIC UTILITY FUND

The Public Utility Fund provides for the overall public health needs by providing clean drinking water, collection and treatment of wastewater and sanitary solid waste collection services to the citizens and businesses in Port Lavaca. The public utility fund continues to struggle due to failing water meters and large unexpected repairs due to the extreme draught and other system failures. Supply chain issues have delayed the complete meter replacement project, however we still anticipate revenues to come in where projected. This year, revenues are anticipated to be \$6,617,751, which reflects a complete meter replacement at the beginning of the fiscal year. This is a 9% increase over FY 2021-22 budgeted revenues, and only a 5% increase over the actual anticipated revenue for FY22.

The City participated in a utility rate study, but data was unreliable and it is anticipated that another, more in-depth study will take place once we have a complete a years' worth of data history.

Expenditures in the Public Utility Fund are proposed at \$7,260,515, which will leave a surplus of \$819,656, or 46 working days. The available fund balance is presented in a working capital basis, which nets the current assets against current liabilities. The fund balance is expected to decrease by 65% from the fiscal year 2021-22 budget, which represents a decrease of 1,567,098 in fund balance reserves.

PUBLIC UTILITY FUND – PROPOSED REQUESTS:

In addition to the capital expenditures funded by the Public Utility fund, a total of \$126,999 in one-time expenditures are being proposed. Reoccurring expenses, which are supported by the operating revenue of the Public Utility fund, amount to \$78,388. An additional \$4,158 in re-occurring expenditures is reserved for merit increases based upon performance evaluations of existing personnel.

City of Port Lavaca
Annual Budget
FY 2022-2023

Summary of Personnel
(Full-time Equivalent Positions)

Fund/Department Position Title	Budget 2020-2021	Budget 2021-2022	Actual 2021-2022	Budget 2022-2023	Percent + / (-)
<u>GENERAL FUND:</u>					
<u>City Manager (001-0020)</u>					
City Manager	1	1	1	1	
Administrative Assistant	1	1	1	1	
Subtotal	2	2	2	2	0%
<u>City Secretary (001-0030)</u>					
City Secretary	1	1	1	1	
Assistant City Secretary	1	1	1	1	
Subtotal	2	2	2	2	0%
<u>Human Resource (001-0035)</u>					
Finance/Human Resource Specialist	0	0	0	0	
Subtotal	0	0	0	0	0%
<u>Municipal Court (001-0060)</u>					
Municipal Court Judge - Exempt	1	1	1	1	
Municipal Court Clerk	2	2	2	2	
Subtotal	3	3	3	3	0%
<u>Economic Development (001-0075)</u>					
Economic Development, Engineering, Planning	1	1	1	0	
Subtotal	1	1	1	0	-100%
<u>Finance (001-0080)</u>					
Finance Director	1	1	1	1	
Senior Accountant	1	1	1	1	
Accountant	1	1	1	1	
Accounting Clerk	1	1	1	1	
Subtotal	4	4	4	4	0%
<u>City Hall (001-0090)</u>					
Part-time - Janitor	0.5	0.5	0.5	0.25	
Contract Service Position	0	0	0	0	
Subtotal	0.5	0.5	0.5	0.25	-50%

City of Port Lavaca
Annual Budget
FY 2022-2023

Summary of Personnel
(Full-time Equivalent Positions)

Fund/Department Position Title	Budget 2020-2021	Budget 2021-2022	Actual 2021-2022	Budget 2022-2023	Percent + / (-)
<u>Police (001-0110)</u>					
Police Chief	1	1	1	1	
Police Lieutenant - Exempt	2	2	2	2	
Patrol Sergeants	2	3	2	3	
Patrol Corporals	4	4	4	4	
Patrol Officers	8	8	6	8	
Police Detectives	2	2	2	2	
Narcotics Officer	0	0	0	0	
Mental Health Officer	0	1	1	1	
Administrative Assistant / Lead	1	1	1	1	
Dispatchers	4	4	4	4	
Part-time Dispatchers	0.68	0.68	0.45	0.68	
Record's Clerk	1	1	1	1	
Subtotal	25.68	27.68	24.45	27.68	0%
<u>Fire (001-0120)</u>					
Fire Chief - Exempt	1	1	1	1	
Fire Captain	3	3	3	3	
Fire Lietenant	3	3	3	3	
Firefighter / App. Operator	9	12	12	12	
Volunteers	0.25	0.25	0.25	0.25	
Subtotal	16.25	19.25	19.25	19.25	0%
<u>Animal Control (001-0210)</u>					
Animal Control Officers	2	2	2	2	
Part-time Attendant	0	0	0	0.5	
Subtotal	2	2	2	2.5	25%
<u>Development Services (001-0320)</u>					
Director of Development Services	0	0	0	1	
Code Enforcement Officer	1	1	1	1	
Permit Technician	1	1	1	1	
Part-time Intern	0	0.25	0.25	0.25	
Subtotal	2	2.25	2.25	3.25	44%

City of Port Lavaca
Annual Budget
FY 2022-2023

Summary of Personnel
(Full-time Equivalent Positions)

Fund/Department Position Title	Budget 2020-2021	Budget 2021-2022	Actual 2021-2022	Budget 2022-2023	Percent + / (-)
<u>Streets (001-0410)</u>					
Public Works Director *	0.5	0.5	0.5	0.5	
Administrative Assistant *	0.5	0.5	0.5	0.5	
Maintenance Superintendent	1	1	1	1	
Street Foreman	0	0	1	0	
Heavy Equipment Operators	4	4	2	4	
Maintenance Workers	4	4	3	4	
Temporary Workers (Summer)	1.15	1.15	0	1.15	
Subtotal	11.15	11.15	8	11.15	0%
<u>Parks & Recreation (001-0501)</u>					
Lead Parks Maintenance Worker	1	1	1	1	
Maintenane Workers	4	4	4	4	
Temporary Worker (Summer)	0	0	0.23	0.23	
Subtotal	5	5	5.23	5.23	5%
<u>Bauer Center (001-0502)</u>					
Maintenance Lead	0	1	1	1	
Maintenance Workers	2	1	1	1	
Subtotal	2	2	2	2	0%
Total General Fund	76.58	81.83	75.68	82.31	1%
Public Utility Fund:					
<u>Utility Billing (501-5132)</u>					
Customer Service Supervisor	0	1	1	1	
Customer Service Specialist	2	2	2	2	
Account Billing Clerk	1	0	0	0	
Meter Technician	0	2	2	2	
Subtotal	3	5	5	5	0%
<u>Maintenance (501-5133)</u>					
Public Works Director *	0.5	0.5	0.5	0.5	
Admmistrative Assistant *	0.5	0.5	0.5	0.5	
Utility Superintendent	1	1	1	1	
Utility Operator	1	1	1	1	
Crew Leader	0	1	1	1	
Heavy Equipment Operator	3	2	1	2	
Utility Maintenance Wrokers	4	3	3	3	
Subtotal	10	9	8	9	0%

City of Port Lavaca
Annual Budget
FY 2022-2023

Summary of Personnel
(Full-time Equivalent Positions)

Fund/Department Position Title	Budget 2020-2021	Budget 2021-2022	Actual 2021-2022	Budget 2022-2023	Percent + / (-)
<u>Wastewater (501-5134)</u>					
Wastewater Operator	2	2	1	2	
Utility Operator	1	1	0	1	
Maintenance Worker	1	1	2	1	
Subtotal	4	4	3	4	0%
Total Public Utility Fund	17	18	16	18	0%
Beach Operating fund <u>Operations (503-1000)</u>					
Camp Host	0	1	0	1	
Subtotal	0	1	0	1	0%
Total Beach Operating Fund	0	1	0	1	
Port Revenue Fund <u>Operations (504-1000)</u>					
Harbor Master	1	1	1	1	
Temporary Maintenance Worker	0	0	0	0	
Subtotal	1	1	1	1	0%
Total Port Revenue Fund	1	1	1	1	
Total All Funds	94.58	101.83	92.68	102.31	0%
Full-time Positions:				99.00	
Part-time Positions:				3.31	
TOTAL FULL-TIME EQUIVALENTS:				102.31	

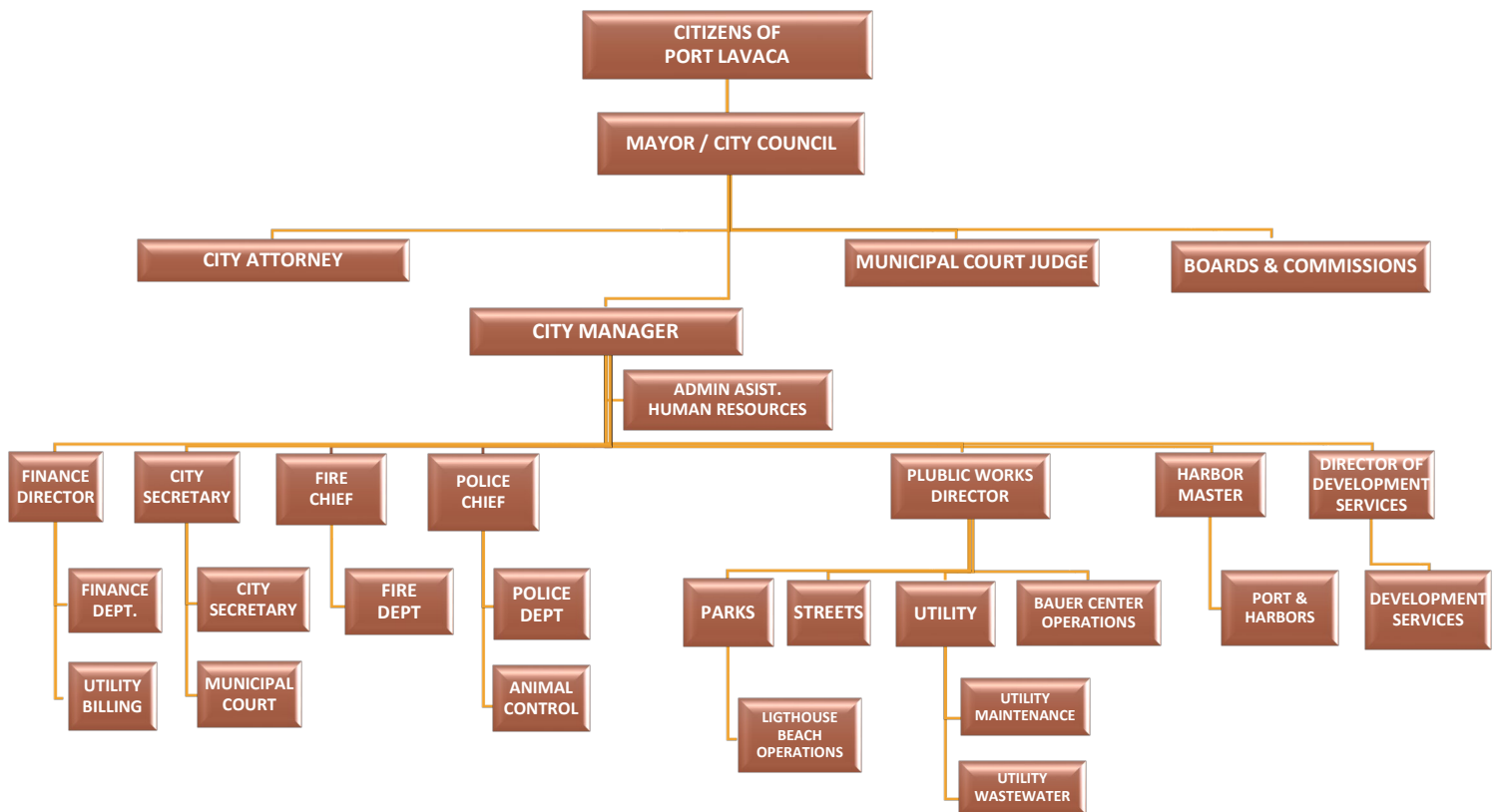
* Position funded by two departments

City of Port Lavaca

Annual Budget

FY 2022-2023

City Wide Organizational Structure



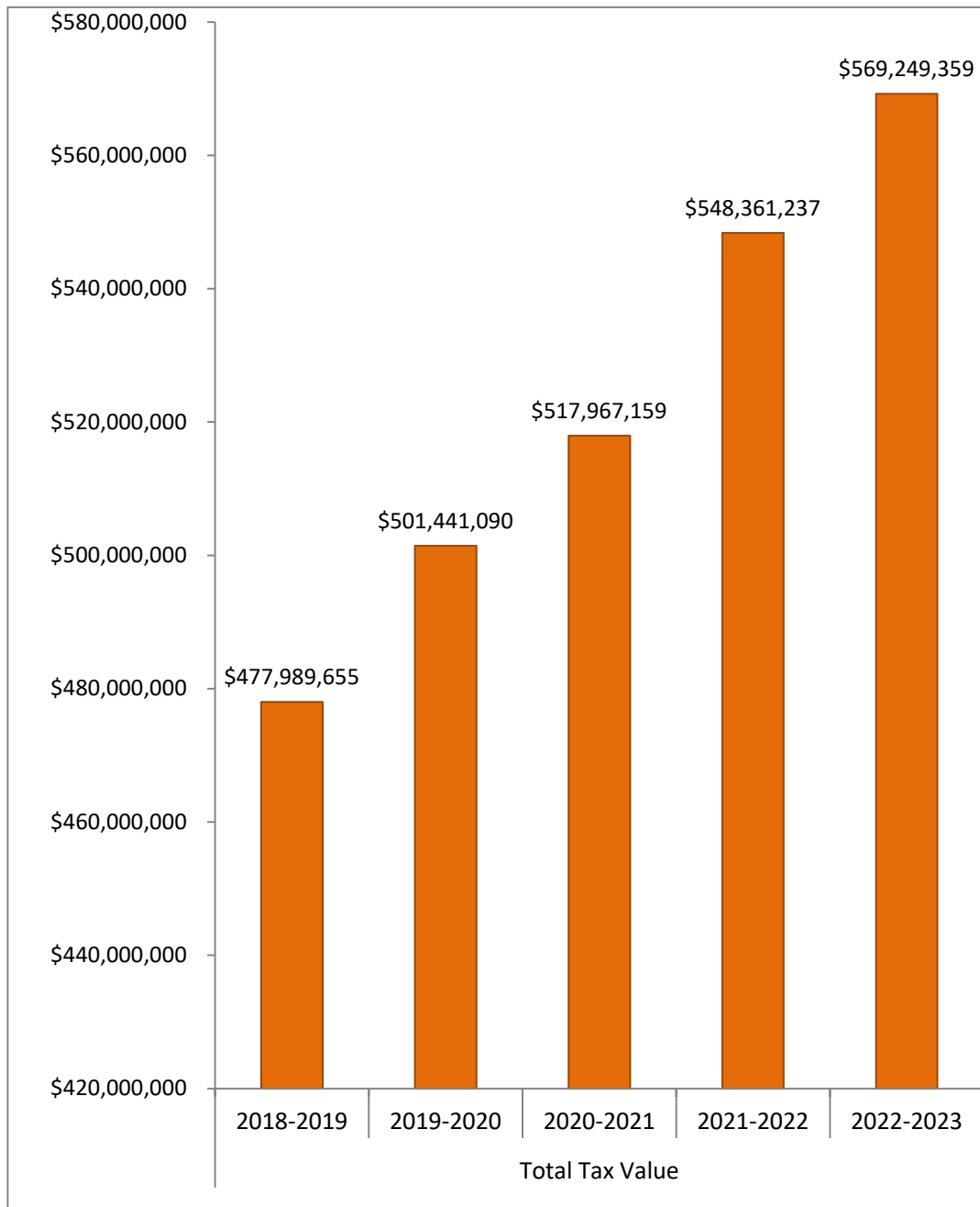
City of Port Lavaca
Annual Budget
FY 2022-2023

Tax Revenue and Distribution

	Actual 2020-2021		At Certification 2021-2022		Estimate 2021-2022		Budget 2022-2023	
Real Estate	\$606,042,361		\$647,943,652	7%	\$681,107,880	12%	\$697,583,167	2%
Personal Property	\$95,599,550		\$102,044,230		\$102,325,060		\$102,975,090	
Total Tax Roll	\$701,641,911		\$749,987,882	7%	\$783,432,940	12%	\$800,558,257	2%
Homestead cap adj.	\$5,802,838		\$5,865,567		\$5,911,883		\$6,672,783	
Exempt Property	\$98,508,777		\$130,770,389		\$131,920,327		\$142,751,293	
Productivty Loss	\$10,664,240		\$12,999,401		\$13,034,091		\$12,910,706	
Disabled	\$4,832,089		\$3,638,419		\$3,734,578		\$3,752,277	
Over 65	\$80,427,787		\$80,364,926		\$80,681,478		\$87,165,738	
Disaster Exemption								
Misc. Exemptions								
Total Exemptions	\$200,235,731	29%	\$233,638,702	31%	\$235,282,357	30%	\$253,252,797	32%
Under ARB Review	\$0		\$36,331,452		\$210,654		\$21,943,899	
Total Tax Value	\$501,406,180		\$552,680,632	10%	\$548,361,237	9%	\$569,249,359	4%
Tax Rate per \$100	0.79440		0.79440		0.79440		0.79440	
Est. Tax Levy	\$3,983,171		\$4,390,495	10%	\$4,356,182	9%	\$4,522,117	4%
% of Collections	96%		96%		96%		96%	
Est. Collections	\$3,823,844		\$4,214,875		\$4,181,934		\$4,341,232	
Delinquent Collections	\$105,693		\$90,000		\$100,000		\$100,000	
Est. Funds	\$3,929,537		\$4,304,875		\$4,281,934		\$4,441,232	
M & O Revenue	\$3,603,065		\$3,960,225		\$3,939,121		\$4,085,106	
Debt Service	\$326,472		\$344,650		\$342,813		\$356,126	
Port Revenue	\$260,329		\$257,721		\$257,721		\$255,389	
Utility Revenue	\$795,785		\$791,410		\$791,410		\$103,275	
M & O Rate	0.7284		0.7308		0.7308		0.7307	
Debt Service Rate	0.0660		0.0636		0.0636		0.0637	

City of Port Lavaca
Annual Budget
FY 2022-2020

Total Tax Value Chart



City of Port Lavaca
Annual Budget
FY 2022-2023

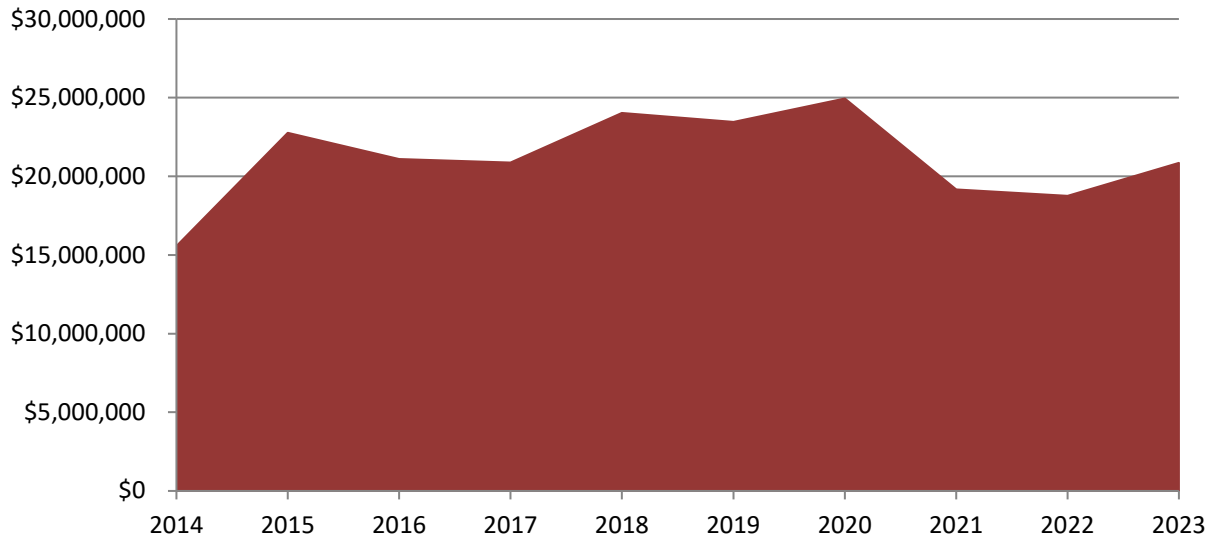
Combined Revenues and Expenditures
General, Debt Service, PUF, Beach, Port and Hotel/Motel Funds
For the Fiscal Year ending September 30, 2023

Revenues Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Taxes	\$10,059,469	\$8,846,875	\$9,933,318	\$9,373,654
Licenses & Permits	\$163,486	\$227,745	\$160,476	\$174,010
User & Service Charges	\$6,230,788	\$6,062,366	\$6,383,565	\$7,255,131
Fines & Forfeitures	\$280,582	\$371,000	\$306,672	\$381,000
Other Revenue	\$1,282,348	\$1,216,131	\$1,450,498	\$623,255
Grants and Contributions	\$277,998	\$907,050	\$488,228	\$1,296,845
Intergovernmental (Xfers)	\$873,784	\$1,127,289	\$1,059,494	\$1,750,636
Total Revenues	\$19,168,455	\$18,758,456	\$19,782,251	\$20,854,531
Expenditures				
Salaries & Benefits	\$5,829,459	\$7,103,679	\$6,512,637	\$7,750,308
Materials & Supplies	\$360,001	\$440,996	\$493,138	\$555,721
Services	\$4,977,192	\$5,296,167	\$5,124,585	\$5,977,458
Maintenance	\$1,726,141	\$1,963,788	\$1,788,396	\$2,098,433
Sundry	\$4,447,529	\$1,109,987	\$1,744,972	\$1,643,756
PUF Transfers Less Debt Xfers	\$1,661,875	\$0	\$0	\$562,974
Capital Expenditures	\$1,050,412	\$4,044,301	\$3,371,962	\$2,763,313
Subtotal Expenditures	\$20,052,609	\$19,958,918	\$19,035,690	\$21,351,963
Debt Service	\$1,376,051	\$1,380,393	\$1,380,393	\$1,212,530
Debt Service - Public Utility	\$795,785	\$791,410	\$791,410	\$103,275
Debt Service - Port Revenue	\$260,329	\$257,721	\$257,721	\$255,389
	\$2,432,165	\$2,429,524	\$2,429,524	\$1,571,194
Total Expenditures	\$22,484,774	\$22,388,442	\$21,465,214	\$22,923,157
Net Change In Fund Balance	(\$3,316,319)	(\$3,629,986)	(\$1,682,963)	(\$2,068,626)
Beginning Fund Balance	\$14,487,861	\$11,171,543	\$11,171,543	\$9,488,580
Ending Fund Balance	\$11,171,543	\$7,541,557	\$9,488,580	\$7,419,954

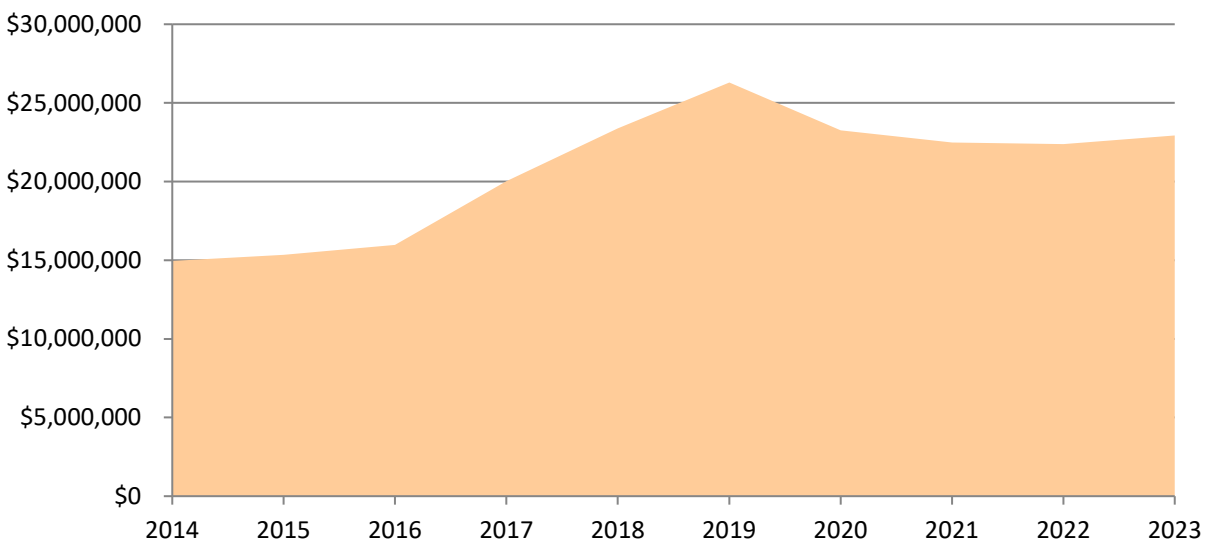
City of Port Lavaca
Annual Budget
FY 2022-2023

Financial Trends

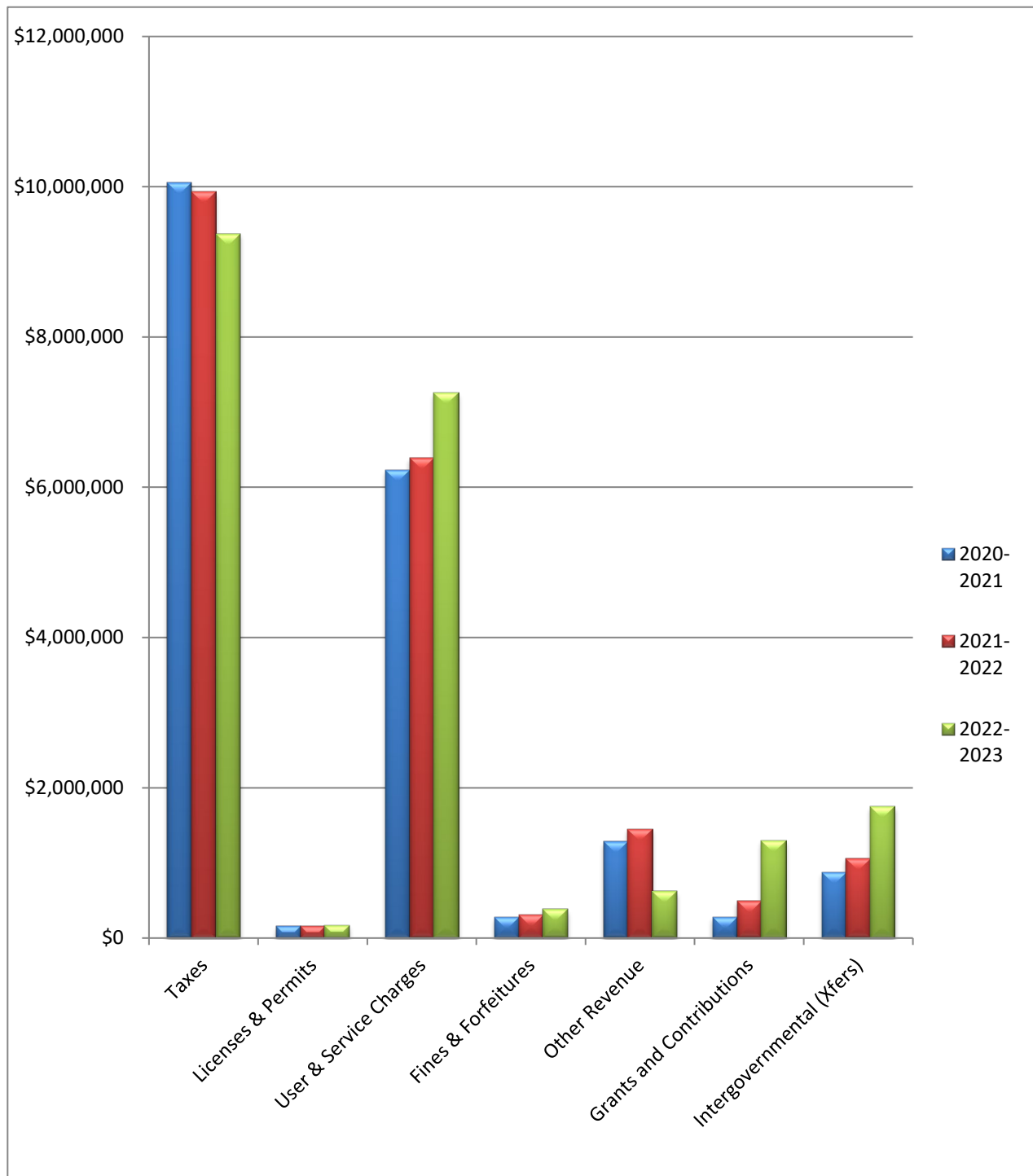
Combined Revenue Last Ten Years



Combined Expenditures Last Ten Years

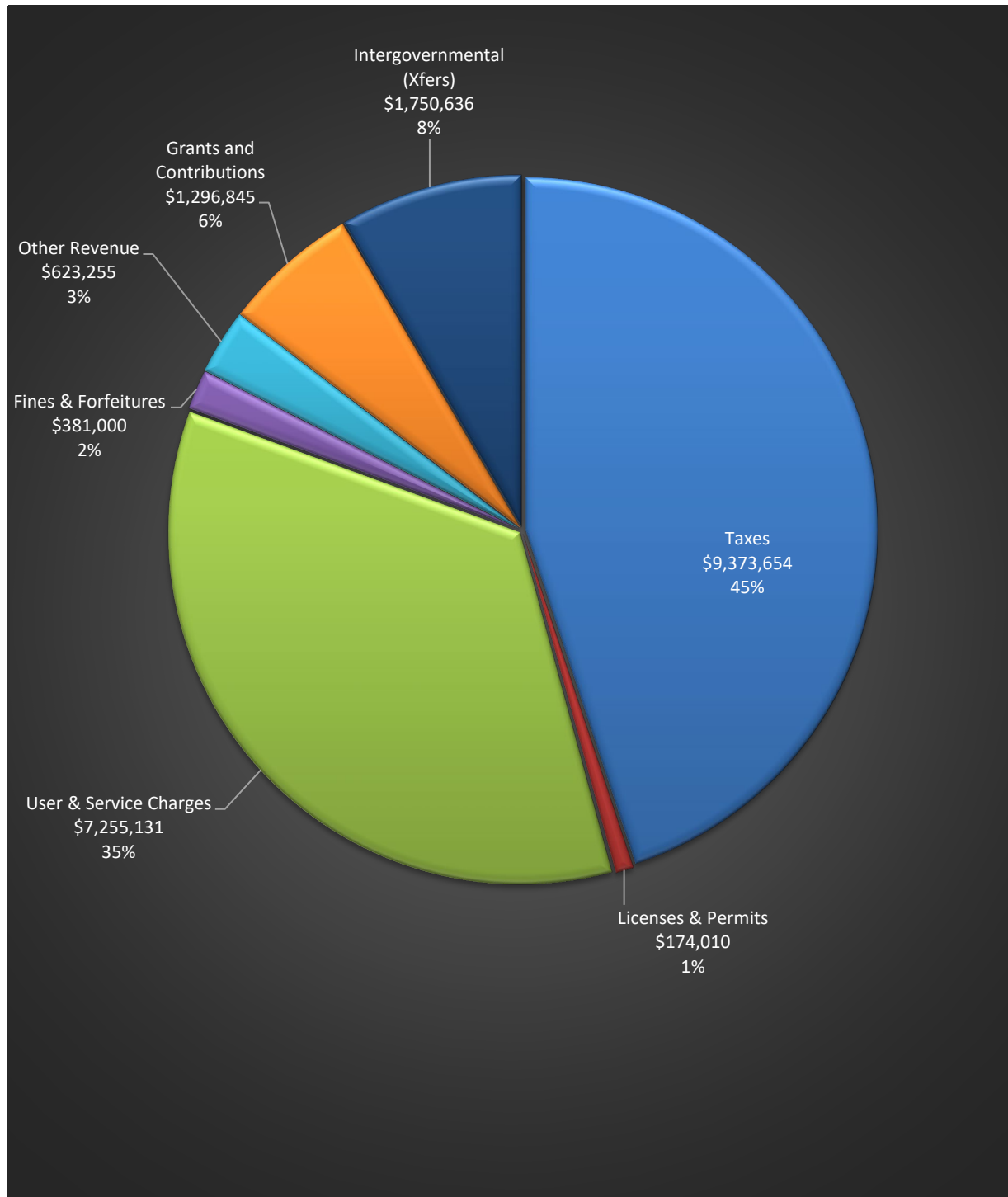


Revenue Trends Based on Past Performance



City of Port Lavaca
Annual Budget
FY 2022-2023

FY 2022-2023 Revenue Chart



GENERAL FUND



GENERAL FUND

The General Fund is primary operating fund. The General Fund accounts for all the inflows & outflows that are not associated with any special purpose funds.

City of Port Lavaca
Annual Budget
FY 2022-2023

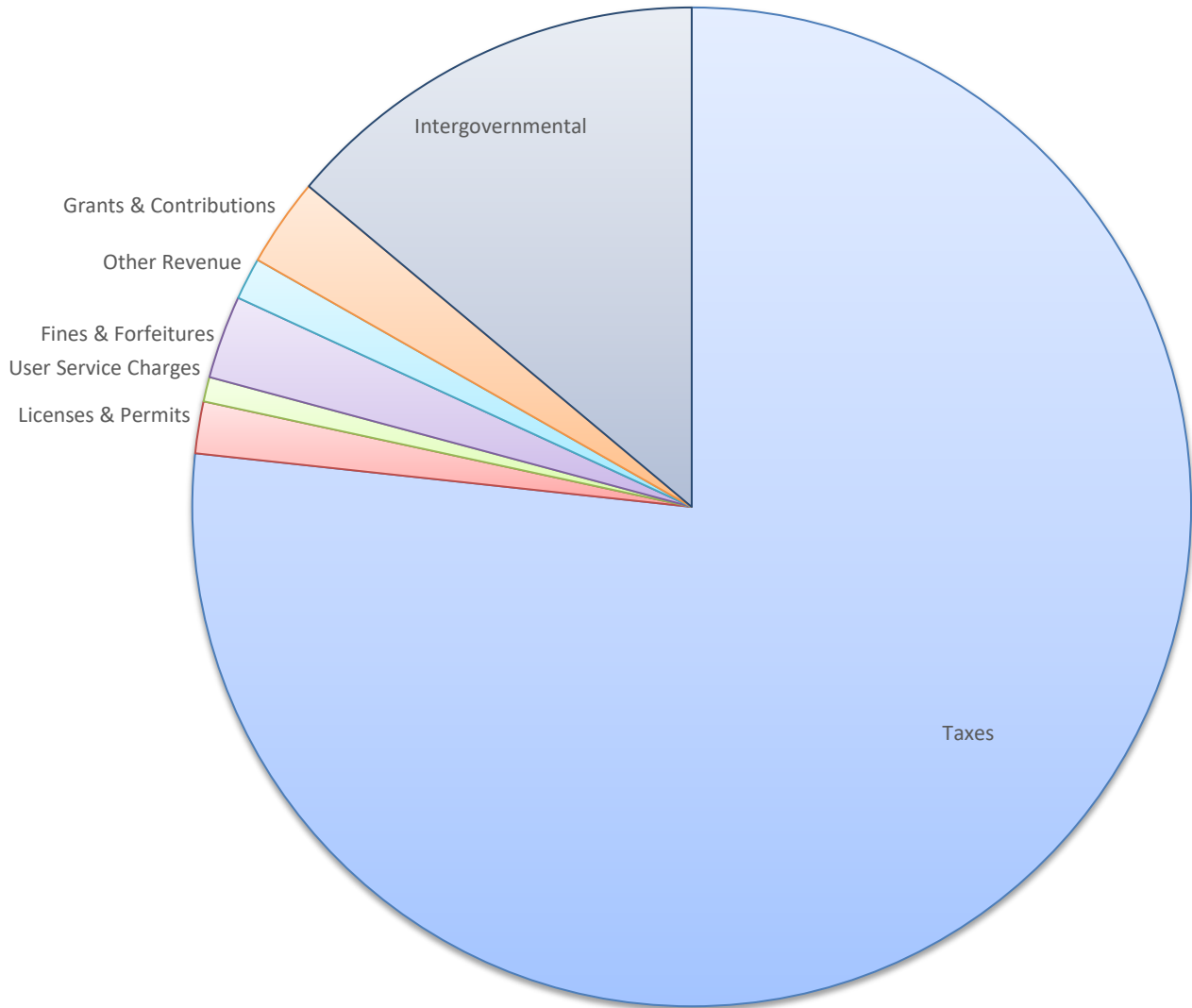
General Fund
Revenues and Expenditures

		Actual 2020-2021	Budget * 2021-2022	Estimate 2021-2022	Base 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
REVENUE								
411.01	Property Tax-Current	\$4,213,613	\$3,969,424	\$4,375,146	\$4,085,106		\$4,085,106	
411.02	Property Tax-Delinquent	\$105,693	\$100,000	\$100,000	\$100,000		\$100,000	
412.01	Sales Tax Revenue	\$3,566,918	\$3,290,000	\$3,312,372	\$3,134,772		\$3,134,772	
413.01	Natural Gas Franchise	\$51,051	\$48,000	\$54,028	\$54,000		\$54,000	
413.02	Electrical Franchise	\$340,429	\$342,000	\$339,525	\$342,000		\$342,000	
413.03	Telephone Franchise Tax	\$31,200	\$32,000	\$29,955	\$32,000		\$32,000	
413.04	Cable TV Franchise Tax	\$48,729	\$50,000	\$46,950	\$50,000		\$50,000	
413.05	Waste Collection Franchise	\$111,223	\$107,000	\$123,818	\$125,000		\$125,000	
413.90	Other Franchise Tax	\$0	\$0	\$0	\$0		\$0	
414.01	Alcoholic Beverage Tax	\$33,809	\$30,000	\$34,699	\$35,000		\$35,000	
415.15	Intergovernmental Revenue	\$697,129	\$0	\$683,815	\$0		\$0	
	Total Taxes	\$9,199,794	\$7,968,424	\$9,100,308	\$7,957,878		\$7,957,878	-0.13%
421.01	Electrical Licenses	\$0	\$0	\$0	\$0		\$0	
421.02	Builder Licenses	\$8,150	\$10,000	\$1,260	\$1,500		\$1,500	
422.01	Electrical Permits	\$12,240	\$13,000	\$14,000	\$15,000		\$15,000	
422.02	Building Permits	\$69,224	\$95,000	\$76,060	\$90,000		\$90,000	
422.03	Plumbing Permits	\$9,178	\$18,873	\$12,329	\$18,000		\$18,000	
422.04	Mechanical Permits	\$8,552	\$18,872	\$5,575	\$8,000		\$8,000	
422.05	Foundation Permits	\$0	\$0	\$0	\$0		\$0	
423.01	Trailer Permits	\$0	\$0	\$0	\$0		\$0	
423.02	Food Handler's Permits	\$1,965	\$2,200	\$2,490	\$2,600		\$2,600	
423.03	Liens	\$1,689	\$500	\$16,643	\$1,500		\$1,500	
423.9	Other Permits & Fees	\$50,318	\$65,000	\$21,102	\$30,000		\$30,000	
424.01	Alcoholic Beverage Permits	\$1,755	\$4,000	\$9,290	\$7,110		\$7,110	
425.01	Animal Licenses & Fees	\$390	\$200	\$1,412	\$200		\$200	
426.01	Alarm Fees	\$25	\$100	\$315	\$100		\$100	
	Total Licenses & Permits	\$163,486	\$227,745	\$160,476	\$174,010		\$174,010	-23.59%
435.06	Bauer Center Rentals	\$59,505	\$50,000	\$63,540	\$80,000		\$80,000	
435.07	Bayfront Rentals	\$150	\$0	\$600	\$0		\$0	
439.01	Police Services	\$1,320	\$2,000	\$3,843	\$2,000		\$2,000	
439.05	Police Training Fees	\$525	\$500	\$500	\$500		\$500	
	Total User & Service Charges	\$61,500	\$52,500	\$68,483	\$82,500		\$82,500	57.14%
441.01	Penalties & Interest	\$83,370	\$90,000	\$74,500	\$85,000		\$85,000	
411.02	Tax Attorney Fees	\$39,427	\$45,000	\$32,163	\$45,000		\$45,000	
443.01	Court Fines	\$105,722	\$120,000	\$87,901	\$120,000		\$120,000	
443.02	Muni Court- Collection	\$9,943	\$12,000	\$14,578	\$14,000		\$14,000	
443.03	Local Time Payment Fee	\$2,834	\$5,000	\$3,105	\$5,000		\$5,000	
449.02	Arrest Fees	\$7,083	\$9,000	\$10,827	\$10,000		\$10,000	
449.03	Cash Over-MC	\$0	\$0	\$0	\$0		\$0	
449.05	Recovery Adjustment Fee	\$29	\$0	\$0	\$0		\$0	
	Total Fines & Forfeitures	\$248,408	\$281,000	\$223,074	\$279,000		\$279,000	-0.71%
451.01	Interest Income	\$6,954	\$7,000	\$29,694	\$90,000		\$90,000	
455.01	Other Financing Source	\$0	\$0	\$0	\$0		\$0	
459.02	Photo Copies	\$568	\$500	\$294	\$500		\$500	
459.05	Donation- Police (JEDLIC	\$9,540	\$0	\$0	\$0		\$0	
459.07	Donation- Fire (JEDLIC	\$9,539	\$0	\$0	\$0		\$0	
459.10	Donations	\$11,549	\$0	\$11,549	\$0		\$0	
459.11	Auction/Sale Proceeds	\$0	\$32,000	\$0	\$32,000		\$32,000	
459.12	TML Reimbursements	\$21,864	\$0	\$48,932	\$0		\$0	
459.15	Hurricane	\$0	\$0	\$0	\$0		\$0	
459.17	Fire Training Reimburs	\$2,450	\$2,000	\$2,450	\$2,450		\$2,450	
459.20	Restitution Payments	\$77	\$0	\$0	\$0		\$0	
459.90	Miscellaneous Income	\$12,988	\$10,000	\$5,880	\$10,000		\$10,000	
459.91	Tower of Tex Usage Rig	\$6,000	\$4,500	\$6,000	\$6,000		\$6,000	
459.92	Equity Balance Forward	\$0	\$0	\$0	\$0		\$0	
	Total Other Revenue	\$81,529	\$56,000	\$104,799	\$140,950		\$140,950	151.70%

		Actual 2020-2021	Budget * 2021-2022	Estimate 2021-2022	Base 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
482.00	Grant Revenue	\$4,608	\$0	\$0	\$200,000		\$0	
482.01	State Grant - Parks	\$0	\$200,000	\$200,000	\$0		\$0	
484.53	Operation Stone Garden	\$0	\$0	\$0	\$0		\$0	
484.54	Contribution LEOSE-PD	\$1,726	\$1,800	\$1,800	\$1,800		\$1,800	
484.59	Calhoun County-Fire	\$200,664	\$150,500	\$215,428	\$224,045		\$224,045	
484.60	Calhoun County Animal	\$65,000	\$48,750	\$65,000	\$65,000		\$65,000	
484.61	Point Comfort-Animal	\$6,000	\$6,000	\$6,000	\$6,000		\$6,000	
	Total Grant and Contributions	\$277,998	\$407,050	\$488,228	\$496,845		\$296,845	-27.07%
492.01	Xfer In- 504 Port Comm	\$35,583	\$42,371	\$42,371	\$65,121		\$65,121	
492.02	Xfer In- 501 Utility Fund	\$238,775	\$0	\$0	\$221,067	\$341,907	\$562,974	
492.04	Xfer In- 503 Beach Fund	\$10,310	\$5,208	\$5,208	\$2,764		\$2,764	
493.85	Xfer In- FD 134 Justice	\$0	\$0	\$0	\$0		\$0	
493.87	Xfer In- FD 161 Bayfront	\$0	\$0	\$0	\$0		\$0	
493.88	Xfer In- 206 FARF Fund	\$0	\$115,000	\$47,205	\$184,746	\$347,100	\$531,846	
493.89	Xfer In- 101 Hotel/Motel	\$277,142	\$280,895	\$280,895	\$279,765		\$279,765	
493.90	Xfer In- Other	\$0	\$0	\$0	\$0		\$0	
	Total Intergovernmental	\$561,810	\$443,474	\$375,679	\$753,463		\$1,442,470	225.27%
	Total Revenues	\$10,594,525	\$9,436,193	\$10,521,047	\$9,884,646	\$689,007	\$10,373,653	9.93%
EXPENDITURES								% of Total
0010	City Council	\$32,244	\$32,787	\$32,587	\$34,187	(\$470)	\$33,717	0.29%
0020	City Manager	\$235,208	\$232,635	\$262,684	\$292,096	\$128,200	\$420,296	3.59%
0030	City Secretary	\$179,824	\$216,639	\$199,161	\$212,112	\$25,500	\$237,612	2.03%
0035	Human Resources	\$35,347	\$17,050	\$29,602	\$17,050	\$7,000	\$24,050	0.21%
0060	Municipal Court	\$140,574	\$164,170	\$145,227	\$155,505	\$1,100	\$156,605	1.34%
001	Technology Services	\$251,896	\$379,203	\$335,526	\$301,510	\$91,258	\$392,768	3.35%
0075	Economic Development	\$255,660	\$552,443	\$653,458	\$0	\$0	\$0	0.00%
0080	Finance	\$279,050	\$299,429	\$303,357	\$335,227	(\$100)	\$335,127	2.86%
0090	City Hall	\$119,241	\$403,570	\$120,493	\$93,930	\$284,175	\$378,105	3.23%
0110	Police	\$2,035,325	\$2,605,510	\$2,528,613	\$2,624,829	\$52,655	\$2,677,484	22.86%
0120	Fire	\$1,426,592	\$2,018,545	\$1,930,819	\$1,973,556	\$196,013	\$2,169,569	18.53%
0210	Animal Control	\$180,249	\$272,392	\$158,915	\$188,084	\$287,608	\$475,692	4.06%
0320	Development Services	\$173,012	\$280,636	\$240,252	\$406,115	\$16,966	\$423,081	3.61%
0410	Streets	\$3,661,366	\$1,981,711	\$2,014,517	\$1,566,206	\$304,320	\$1,870,526	15.97%
0501	Parks & Recreation	\$961,834	\$1,568,131	\$1,562,065	\$622,696	\$183,510	\$806,206	6.88%
0502	Bauer Center	\$175,193	\$330,895	\$236,586	\$267,065	\$82,700	\$349,765	2.99%
9800	Non-Departmental	\$1,471,739	\$1,703,285	\$2,218,229	\$777,708	\$182,153	\$959,861	8.20%
	Total Expenditures	\$11,614,354	\$13,059,031	\$12,972,091	\$9,867,878	\$1,842,588	\$11,710,466	-10.33%
	Less Capital Expenditures	\$1,049,815	\$2,657,201	\$2,835,122	\$0	\$1,368,150	\$1,368,150	-48.51%
	Operating Expenditures	\$10,564,539	\$10,401,830	\$10,136,969	\$9,867,878	\$474,438	\$10,342,316	-0.57%
	Operating Revenue Over/(Under) Exp	\$29,986	(\$965,637)	\$384,078	\$16,769		\$31,338	
	Total Revenue Over/(Under) Expense	(\$1,019,829)	(\$3,622,838)	(\$2,451,044)	\$16,769	(\$1,153,581)	(\$1,336,812)	
	Prior Year Balance	\$11,582,836	\$11,156,360	\$10,563,007	\$8,111,963		\$8,111,963	
	Anticipated Balance		\$7,533,522	\$8,111,963	\$8,128,731		\$6,775,150	-10.07%
	Actual Ending Fund Balance	\$10,563,007						
	Less Fund Balance Reserve	\$5,209,910	\$5,129,670	\$4,999,053	\$4,866,351		\$5,100,320	
	Remaining for Capital Projects	\$5,353,097	\$2,403,852	\$3,112,909	\$3,262,381		\$1,674,830	
	Fund Bal as % of Op Exp	49.32%	49.32%	49.32%	49.32%		49.32%	
	Reserve Fund Bal in Days	180	180	180	180		180	
	Total Fund Bal in Days	365	264	292	301		239	

* as amended

General Fund Revenues
FY 2022-2023



CITY COUNCIL

Our Mission

The Port Lavaca City Council is committed to making Port Lavaca a desirable place to live through quality services, responsible use of public resources and a progressive attitude toward community development. With enthusiasm, integrity, and vision, we will maintain a safe environment and continually improve the quality of life for all citizens.

Description of our Services

The City Council is the governing and lawmaking body of the City Government, and they shall have and exercise all powers granted by the City Charter, State Law, and the State Constitution. The Council also provides legislative leadership in establishing ordinances, resolutions, and policies.



Our Leadership Philosophy

The City Council of Port Lavaca will lead...

- By setting the example
- With integrity
- As a servant to the citizens
- By being a part of the community
- By knowing what the citizens want
- By relating to the citizens
- With vision
- With pride
- With unity
- By communicating
- By acting without a private agenda
- With understanding and compassion
- By being responsive
- By taking responsibility

Strategic Plan Area Dimensions

- Governance
- Infrastructure
- Quality of Life
- Community Development
- Business Development

2022-2023 Goal Statements

- Port Lavaca residents are well informed and involved with the affairs of local city government
 - a) Public is informed during an annual Public Update of the Comprehensive Plan as prescribed in the Plan Port Lavaca Comprehensive Plan
Measure: Annual public meeting was completed
 - b) Public is involved in establishing goals in revolving 5-year Comprehensive Plan.
Measure: Update was performed in current year
Measure: Goals for next revolving 5-year plan were captured
 - c) Social media is utilized to keep citizens informed
Measures: City maintains Facebook page that is updated at least weekly
Measure: City utilizes and maintains an emergency communication system to inform citizens during emergency situations
 - d) City website is utilized to keep citizens informed and provide transparency regarding city operations
Measure: Checkbook is posted within 2 weeks of each end month
Measure: City Capital Improvement projects and scope are posted
- Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.
 - a) City maintains a 5-year revolving capital plan identifying required improvements
Measure: Plan exists and is updated yearly
Measure: Current year plan was funded and executed
 - b) City maintains appropriate maintenance programs to protect city assets and appearance
Measure: Street sealcoat and crack seal programs to meet Pavement Condition Index (PCI) goals are funded and current year goals completed
Measure: Curb spraying program is funded and current year goals completed
Measure: City building maintenance program is funded and current year goals completed
 - c) City identifies key safe routes to school and has a prioritized program to address deficiencies
Measure: Sidewalk and safe routes to school programs are funded and goals completed for current year
- Port Lavaca is known for creating a business development program that is responsive to existing business needs.
 - a) City is in contact and is represented on various regional economic development organizations and opportunities
Measure: City identifies and joins at least one new organization/opportunity
Measure: City Council funds participation in at least one regional ED opportunity
 - b) Council is represented on GCRPC General Assembly and at least 3 subcommittees and attend scheduled meetings
Measure: 75% of scheduled meetings were attended for the "X" subcommittees
Measure: Annual meeting was attended
 - c) Council ensures that the city has at least one active ED committee and council is represented
Measure: At least one committee is active and at least one council member is engaged
- Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.
 - a) City maintains public/private programs to encourage and assist city residents and businesses to make improvements to the appearance of physical assets in targeted areas.
Measure: Façade program was utilized by at least 2 parties in current year.
Measure: At least one new program is developed in current year
 - b) City has an active tourism committee that actively promotes the city through various means:
Measure: Committee is active and funded
 - c) City maintains a Citizen Visioning Committee to help Council and staff determine necessary direction for tourism and related improvements for the city.
Measure: committee is active and had at least 4 meetings in current year
- Port Lavaca residents enjoy a safe community with great amenities and affordable living.
 - ** Need to identify goals around safety and crime reduction
 - **Need to identify goals around affordable living
 - 1) City requires pocket parks and sidewalks in new planned developments

City of Port Lavaca
Annual Budget
FY 2022-2023

City Council
Expenditure Detail

General Fund
Account: 001-0010

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
	Description							
511.01	Salaries & Wages	\$28,800	\$28,400	\$28,800	28,800		\$28,800	1.41%
512.5	Social Security	\$2,203	\$2,203	\$2,210	2,203		\$2,203	0.01%
512.30	Worker's Compensation	\$71	\$84	\$64	\$84		\$84	0.25%
521.01	Office Supplies	\$597	\$600	\$700	\$600	\$100	\$700	16.67%
521.02	Printing		\$0				\$0	0.00%
528.03	Non-Capitalized Assets		\$0		\$1,000		\$1,000	0.00%
531.01	Travel & Training	\$90	\$750	\$200	\$750	(\$450)	\$300	-60.00%
531.04	Dues, Subscr. & Publi		\$0	\$128		\$130	\$130	0.00%
536.02	Telephone	\$483	\$750	\$485	\$750	(\$250)	\$500	-33.33%
	Total Expenditures	\$32,244	\$32,787	\$32,587	\$34,187	(\$470)	\$33,717	2.84%

Expenditures By Category

Salaries & Benefits	\$31,074	\$30,687	\$31,074	\$31,087	\$0	\$31,087	1.30%
Materials & Supplies	\$597	\$600	\$700	\$1,600	\$100	\$1,700	183.33%
Services	\$573	\$1,500	\$813	\$1,500	(\$570)	\$930	-38.00%
Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Sundry	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

CITY MANAGER

Our Mission

To provide planning, control, direction, support and coordination to the activities and functions of all City Departments based on City Council Policy, Charter, Codes and State Law.

Description of our Services

The City Manager exercises leadership in maintaining effective communication between the City Council, City employees and the citizens of Port Lavaca. As the City's Chief Executive Officer, the City Manager performs financial monitoring, presents the annual budget, prepares City Council agendas, provides citizen assistance, is responsible for the implementation of the Action Plan of the City's adopted Comprehensive Plan, and works on economic and community development opportunities. The City Manager works with the Port Commission on activities and improvements for the ports and waterfront properties of the City. This office prepares agendas and minutes to the Port Commission and provides general administrative assistance to other programs. This office also monitors and posts information to the City's Facebook page and website, as well as the City's www.ClearGov.com transparency portal.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, park amenities and activities, and other water and sewer improvements year after year.

Business Development

Port Lavaca is known for creating a business development program that is responsive to existing business needs.

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2022-2023 Business Plans (Objectives)

- Complete the Downtown Waterfront Master Plan and identify an initial construction project
- Complete Draft 2 of a City Zoning Ordinance
- Send birthday cards to employees on or before their birthdays
- Hold a City employee Family Picnic Day for all employees and their families
- Perform annual review of the Comprehensive Plan
- Complete a project to provide ADA access and fall protection to the train depot deck
- Work with Union Pacific Railroad to obtain an appraisal of the railroad property the City is currently leasing and begin the process to purchase the land.
- Facilitate at least 2 meetings with various entities and stakeholders in Calhoun County to keep informed of activities in the County.
- Join the Texas City Manager's Association
- Attend at least 5 Commissioners Court meetings to stay informed and continue a positive working relationship
- Attend at least 1 Calhoun County Historical Society meeting and help to organize a first annual Cemetery Tour
- Keep the public informed with an average of 40 posts per month of informative posts on Facebook about the City of Port Lavaca, it's history and other assets and valuable information.
- Develop a Security Improvement Plan for City Hall
- Attend at least two opportunities for regional collaboration

2021-2022 Accomplishments of Prior Year Business Plans

- Applied for a TML Excellence Award – “A Small Town Mental Health Officer”
- Adopted 25 mph speed limits for many residential streets in the City
- Established a Visioning Committee comprised of representatives of various boards and members of the community to help guide and prioritize community development activities and the Comprehensive Plan action plan.
- Completed a construction project to renovate the exterior appearance of the Southern Pacific Train Depot
- A Projects Page was established in www.cleargov.com and is linked to the City webpage under the button “Projects Transparency.” Updates are managed by City Manager and the Director of Development Services and his administrative assistant.
- We have fostered a very positive working relationship with Calhoun County this year. To date, I have attended 5 Commissioner Court meetings, being a combination of regular meetings and workshops as well as 3 meetings with individual commissioners. We have joined forces with the County to work with the VSTDC and VEDC on a Regional Economic Development Study. This office is leading those efforts for the Calhoun County/City of Port Lavaca team.
- I attended one Calhoun County Historical Society meeting this year and am working on a joint project to hold an annual cemetery tour beginning in 2023 to highlight various historic figures with dramatic presentations. (similar to activities of the Victoria Preservation, Inc. in Victoria). I prepared a feature article on Facebook about Margaret Eveline (Peyton) Lytle who is buried at Ranger Cemetery and I posted the article on the 191th anniversary of her birth.
- This office manages a team of 6 individuals that post to the City of Port Lavaca Facebook and other social media forms of communication. We begun this year to post each Friday the addresses of all garage sale permits that have been issued for the week-end. Since October 1, there have been 406 posts on the City of Port Lavaca Facebook page, with a minimum of monthly total of 26 in February and a maximum of 53 in both April and May.
- A City employee Family Picnic Day was held for all employees on May 13 at Lighthouse Beach Park

- I placed a full page ad in the Port Lavaca Wave to Thank and name all City employees on Employee Appreciation Day
- We sent birthday cards to employees, although oftentimes the cards were delivered belated.
- A review of the Comprehensive Plan with the Visioning Committee and Council and other interested public is tentatively set for August 18.
- All Hurricane Harvey construction projects are now closed out.
- Appeared on one segment of the TV show Community Crossroads to talk about happenings in Port Lavaca and was a featured speaker at the Juneteenth Celebration.

Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
City Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Total – FTE'S	2	2	2	2

<i>Our Workload</i>		Budget FY 2021-2022	Estimated FY 2021- 2022	Budget FY 2022-2023
Number of City Council Meetings attended (in person/Zoom)		34	34	34
Number of Port Commission Mtgs attended (In person/Zoom)		13	13	13
Number of Planning Board meetings attended (in person/Zoom)		12	9	12
Number of Parks Board meetings attended (in person/Zoom)		12	11	12
Number of Visioning Committee Meetings (in person/Zoom)		10	5	10
Number of Meetings of the Economic Development Committee			2	4
Number of Meetings for Regional Collaboration			5	2

City Manager Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

City Manager
Expenditure Detail

*** Combined with Economic Development for FY2023 ***

General Fund
Account: 001-0020

Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
511.01 Salaries & Wages	\$136,521	\$194,737	\$201,784	204,682		\$204,682	5.11%
512.5 Social Security	\$10,274	\$4,609	\$15,216	15,658		\$15,658	239.73%
512.10 Employer-T.M.R.S.	\$7,960	\$11,928	\$11,861	12,107		\$12,107	1.50%
512.20 Group H/D Ins Premiums	\$9,484	\$12,218	\$12,209	13,678		\$13,678	11.95%
512.30 Worker's Compensation	\$202	\$543	\$414	570.65		\$571	5.09%
512.31 Other Benefits	\$0	\$0	\$0	\$0		\$0	0.00%
521.01 Office Supplies	\$864	\$500	\$500	\$1,000	(\$500)	\$500	0.00%
521.02 Printing	\$0	\$0	\$0	\$500		\$500	100.00%
521.03 Postage	\$55	\$100	\$100	\$100		\$100	0.00%
528.03 Non-Capitalized Assets	\$0	\$0	\$0	\$0		\$0	0.00%
529.01 Certificates, Awards,	\$0	\$0	\$0	\$0		\$0	0.00%
531.01 Travel & Training	\$150	\$2,500	\$500	\$5,000	(\$2,500)	\$2,500	0.00%
531.04 Dues, Subscr. & Publi	\$648	\$2,000	\$1,500	\$4,500	(\$2,500)	\$2,000	0.00%
531.06 Promotional Advertising	\$0	\$0	\$0	\$0	\$500	\$500	100.00%
531.07 Public & Employee Rela	\$0	\$0	\$0	\$500		\$500	0.00%
533.14 Contracted Services	\$65,181	\$500	\$15,000	\$1,800	\$33,200	\$35,000	6900.00%
536.02 Telephone	\$3,869	\$3,000	\$3,600	\$5,000		\$5,000	66.67%
544.50 R & M - Furniture & Equ	\$0			\$2,000		\$2,000	100.00%
544.51 Maintenance Contracts	\$0			\$0		\$0	0.00%
554.97 Façade Grants	\$0			\$25,000		\$25,000	100.00%
554.98 Business Development	\$0			\$0		\$0	0.00%
561.02 CE - Land & Improvement	\$0			\$0		\$0	0.00%
562.03 CE - Building & Improve	\$0			\$0	100,000	\$100,000	0.00%
563.05 CE - Infrastructure	\$0			\$0		\$0	0.00%
Total Expenditures	\$235,208	\$232,635	\$262,684	\$292,096	\$128,200	\$420,296	80.67%

Expenditures By Category

Salaries & Benefits	\$164,441	\$224,035	\$241,484	\$246,696	\$0	\$246,696	10.11%
Materials & Supplies	\$919	\$600	\$600	\$1,600	(\$500)	\$1,100	83.33%
Services	\$69,848	\$8,000	\$20,600	\$16,800	\$28,700	\$45,500	468.75%
Maintenance	\$0	\$0	\$0	\$2,000	\$0	\$2,000	100.00%
Sundry	\$0	\$0	\$0	\$25,000	\$0	\$25,000	100.00%
Capital Expenditures	\$0	\$0	\$0	\$0	\$100,000	\$100,000	100.00%

Capital Expenditures:

Southern Pacific Depot	100,000
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CITY SECRETARY

Our Mission

To provide support, assistance and information to the City Council and City Manager so that they have the resources required to efficiently and effectively conduct the business of the City and its citizens; to preserve City documents so that the City Council, City employees and citizens of Port Lavaca may stay informed by having timely and convenient access to City records. This office also conducts and monitors City elections in strict compliance with all applicable laws, in the most efficient and effective manner possible; and keeps elected officials, staff, and the public well informed regarding elections and election procedures.

Description of our Services

The Office of the City Secretary is responsible for the preparation of agendas and minutes for all City Council meetings; ensuring compliance with the Public Information Act for Texas Open Meetings and Public Records request; maintains all official records of the City, including minutes, contracts, ordinances, resolutions, and deeds; oversees processing of all open records requests; attests the signature of the Mayor and affixes the City seal on all official documents. This office also prepares and posts all required documentation for the administration of City elections.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

2022-2023 Business Plans (Objectives)

- Perform a Legal Review of the city's Code of Ordinances from 2010 to present
- Update aerial map of City highlighting areas approved for Sale of Alcohol
- Continue Recovery Program for archiving historical documents not recoverable from LaserFiche system
- Conduct Study Class for Election Judges and Clerks on latest update on Election Laws since July 2022

2021-2022 Accomplishments of Prior Year Business Plans

- Completed 2020 Redistricting Project
- Other Completed Goals:
- Established electronic data base for indexing minute books by subject matter
- Assisted with 2020 Redistricting Project
- Streamlined timeline for City Council agendas and meetings

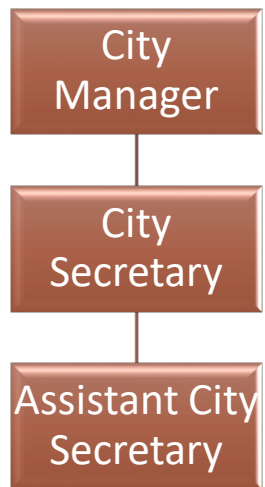
Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
City Secretary	1	1	1	1
Assistant City Secretary	1	1	1	1
Total	2	2	2	2

Performance Measures

<i>Our Workload</i>	Actual FY 2020-2021	Budget FY 2021-2022	Estimated FY 2021-2022	Budget FY 2022-2023
Number of Agendas/Meetings/Mins.	34	34	34	34
Number of requests for Public Info.	275	350	149	150
Number of new Ordinances approved	10	9	10	10
Number of closed sessions	12	12	18	12
Number of public hearings	8	8	6	6
Number of Proclamations	12	12	12	12
Number of resolutions approved	30	30	31	30
Number of elections prepared for	1	1	1	1
<i>Measuring our Effectiveness</i>				
% of Agendas posted 72 hours prior to meeting	100%	100%	100%	100%
% of Minutes approved as written the first time	100%	100%	100%	100%

City Secretary Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

City Secretary
Expenditure Detail

General Fund
Account: 001-0030

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent +/(%)
511.01	Salaries & Wages	\$123,442	\$131,692	\$134,687	136,306		\$136,306	3.50%
511.07	Salaries & Wages - Overtime	\$737	\$1,700	\$1,263	1,700		\$1,700	100.00%
512.5	Social Security	\$8,726	\$10,074	\$9,746	10,427		\$10,427	3.51%
512.10	Employer-T.M.R.S.	\$7,320	\$8,066	\$8,345	8,062		\$8,062	-0.04%
512.20	Group H/D Ins Premiums	\$26,997	\$29,209	\$30,596	32,762		\$32,762	12.16%
512.30	Worker's Compensation	\$241	\$832	\$634	845		\$845	1.51%
521.01	Office Supplies	\$1,476	\$1,500	\$1,267	1,500		\$1,500	0.00%
521.03	Postage	\$6	\$10	\$10	10		\$10	0.00%
528.03	Non-Capitalized Assets	\$0	\$500	\$500	500	\$0	\$500	0.00%
531.01	Travel & Training	\$100	\$1,000	\$150	1,000		\$1,000	0.00%
531.04	Dues, Subscr. & Publi	\$337	\$500	\$1,000	500	\$500	\$1,000	100.00%
531.07	Public & Employee Relations	\$0	\$0	\$63	-		\$0	0.00%
531.10	Election Cost	\$0	\$7,500	\$0	7,500		\$7,500	0.00%
533.14	Contracted Services	\$9,534	\$10,000	\$10,000	\$10,000	\$25,000	\$35,000	250.00%
533.15	Contracted Serv. - IT	\$0	\$13,056	\$0	\$0		\$0	100.00%
536.02	Telephone	\$908	\$1,000	\$900	\$1,000		\$1,000	0.00%
542.03	R & M - Building	\$0	\$0	\$0	\$0		\$0	0.00%
544.50	R & M - Furniture & Equ	\$0	\$0	\$0	\$0		\$0	0.00%
	Total Expenditures	\$179,824	\$216,639	\$199,161	\$212,112	\$25,500	\$237,612	9.68%

Expenditures By Category

Salaries & Benefits	\$167,463	\$181,573	\$185,271	\$190,102	\$0	\$190,102	4.70%
Materials & Supplies	\$1,482	\$2,010	\$1,777	\$2,010	\$0	\$2,010	0.00%
Services	\$10,879	\$33,056	\$12,113	20,000	\$25,500	\$45,500	37.65%
Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Sundry	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

HUMAN RESOURCE

Our Mission

To provide information regarding policies, procedures, employment and employee benefits to the City staff and all employees; and to support the City's efforts to attract, develop and retain a diverse, a well-qualified and productive workforce that will provide quality services to the citizens of Port Lavaca.

Description of our Services

The Human Resource Department provides services to City employees; processes all hiring and termination of employees; maintains personnel and medical files on all employees; processes worker compensation claims; unemployment claims; resolves retirement fund issues; and health/dental insurance coverage issues. This department works closely with department heads, payroll and the safety committee in all matters involving employees of the City.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

2022-2023 Business Plans (Objectives)

- Update and Revise HR and Workplace Policies Manual last updated Oct 2016
- Review the City Employee Safety Plan
- Develop a general safety and information video for new hires
- Continue a downward trend for TML Loss Claims
- Update the department's website page

2021-2022 Accomplishments of Prior Year Business Plans

- We utilized TML training resources to provide On-site Public Works Driver's Education and have provided information to all Department Heads of various on-line TML training opportunities.
- We have utilized the local Contractor's Safety Council to provide Supervisor Training to 3 of our supervisors as well as assisting us in designing a general safety and information video for new hires.
- We advertised for new employees on the TML website and AWWA and TCEQ.
- Workman's Comp claims per fiscal year continue to decrease:
2019-2020: \$47,620; 2020-2021: \$12,984; so far this year 2021-2022: \$8,128

Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Finance/Human Resource Specialist	0	0	0	0
Total	0	0	0	0

Human Resources Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Human Resource
Expenditure Detail

General Fund
Account: 001-0035

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
521.01	Office Supplies	\$1,338	\$600	\$2,500	\$600		\$600	0.00%
521.02	Printing	\$0	\$100	\$100	\$100		\$100	100.00%
521.03	Postage	\$1	\$100	\$100	\$100		\$100	0.00%
528.03	Non-Capitalized Assets	\$0	\$0	\$0			\$0	0.00%
529.01	Certificates, Awards,		\$0	\$0			\$0	0.00%
531.01	Travel & Training	\$542	\$2,000	\$600	\$2,000		\$2,000	0.00%
531.02	Employee Development		\$0				\$0	0.00%
531.04	Dues, Subscr. & Publi	\$3,124	\$2,000	\$3,550	\$2,000		\$2,000	0.00%
531.5	Employment Incentives	\$6,072	\$3,000	\$14,000	\$3,000	\$7,000	\$10,000	233.33%
532.03	Medical Services	\$5,117	\$7,000	\$5,000	\$7,000		\$7,000	0.00%
533.14	Contracted Services	\$18,911	\$2,000	\$3,500	\$2,000		\$2,000	0.00%
536.02	Telephone	\$242	\$250	\$252	\$250		\$250	100.00%
544.50	R & M - Furniture & Equ							
544.51	Maintenance Contracts							
	Total Expenditures	\$35,347	\$17,050	\$29,602	\$17,050	\$7,000	\$24,050	41.06%

Expenditures By Category

Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Materials & Supplies	\$1,339	\$800	\$2,700	\$800	\$0	\$800	0.00%
Services	\$34,008	\$16,250	\$26,902	\$16,250	\$7,000	\$23,250	43.08%
Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Sundry	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

MUNICIPAL COURT

Our Mission

To serve the public in a fair, impartial, efficient, and accountable manner for matters related to Class “C” offenses filed within the city limits of the City of Port Lavaca.

Description of our Services

The Municipal Court provides administrative support for the City of Port Lavaca’s municipal court proceedings. Municipal Court is responsible for the collection of fines and fees, court scheduling, issuing, tracking and clearing warrants, maintaining court records and reporting to state agencies.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2022-2023 Business Plans (Objectives)

- Obtain access to Jail Booking software to determine accurate Jail Credit allowed in accordance with State Legislature.
- Review and update Municipal Judge’s Standing Orders Manual with Court Prosecutor.
- Review and update Court procedures and legal forms with Court Prosecutor.
- Establish an Orientation Training on court-case processing for new personnel empowered to issue citations/complaints.

2021-2022 Accomplishments of Prior Year Business Plans

- Implemented Content Manager Imaging System Enhancements for the Court.
- Have the Judge’s Secure Signature by means of a Fingerprint read by INCODE Court Module.
- Implemented Digital Cameras for Defendant ID photo for integration with warrant issuance and/or execution.
- Evaluated laws passed during the 87th Texas State Legislative Session affecting the Court.

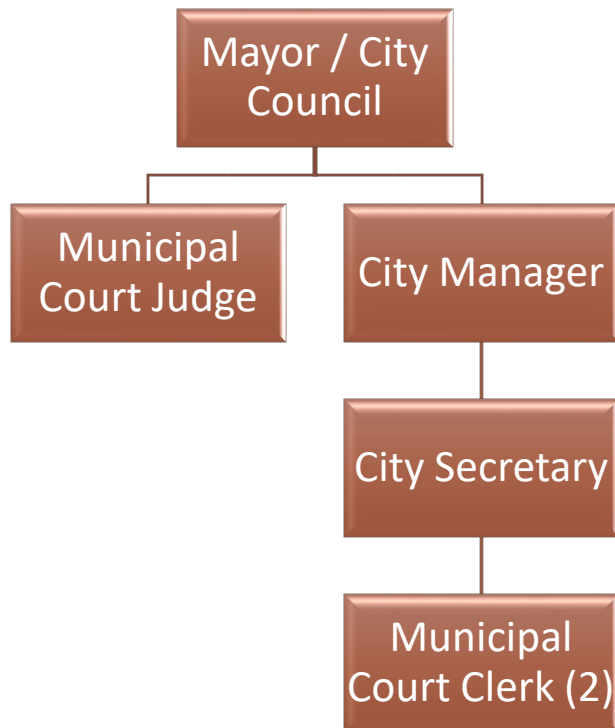
Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Municipal Court Judge - Exempt	1	1	1	1
Municipal Court Clerks	2	2	2	2
Total – FTE'S	3	3	3	3

Performance Measures

<i>Our Workload</i>	Actual FY 2020-2021	Budget FY 2021-2022	Estimated FY 2021-2022	Budget FY 2022-2023
Number of citations filed	1,000	884	1,000	1,000
Number of warrants issued	450	500	389	400
Number of juvenile citations filed	30	40	22	25
Number of property/evidence hearing cases	0	0	0	0
<i>Measuring our Effectiveness</i>				
# of case files created within 24 hours of citation receipt	100%	100%	100%	100%
# Of warrants issued within 30 days of failure to appear	97%	97%	97%	97%

Municipal Court Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Municipal Court
Expenditure Detail

General Fund
Account: 001-0060

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
511.01	Salaries & Wages	\$86,293	\$97,248	\$92,798	97,538		\$97,538	0.30%
511.07	Salaries & Wages - Overtime	\$257	\$0	\$260	250		\$250	0.00%
512.5	Social Security	\$6,168	\$7,440	\$6,827	7,461.66		\$7,462	0.29%
512.10	Employer-T.M.R.S.	\$3,973	\$5,956	\$4,207	5,769.37		\$5,769	-3.13%
512.20	Group H/D Ins Premiums	\$24,616	\$27,305	\$15,392	18,264.48		\$18,264	-33.11%
512.30	Worker's Compensation	\$172	\$271	\$207	272.00		\$272	0.37%
521.01	Office Supplies	\$703	\$1,000	\$2,921	\$1,000	\$1,000	\$2,000	100.00%
521.03	Postage	\$719	\$750	\$700	\$750		\$750	0.00%
528.03	Non-Capitalized Assets	\$0	\$0	\$647			\$0	#DIV/0!
531.01	Travel & Training	\$1,342	\$2,000	\$800	\$2,000		\$2,000	0.00%
531.04	Dues, Subscr. & Publi	\$81	\$200	\$160	\$200	\$100	\$300	50.00%
531.5	Advertising & Legal No	\$0	\$0	\$0	\$0		\$0	#DIV/0!
533.12	Scofflaw-TxDOT	\$0	\$500	\$0	\$500		\$500	0.00%
533.12	Collection Atty Fee	\$10,150	\$15,000	\$13,950	\$15,000		\$15,000	0.00%
536.02	Telephone	\$1,519	\$1,500	\$1,444	\$1,500		\$1,500	0.00%
544.50	R & M - Furniture & Equ	\$0	\$0	\$0	\$0		\$0	0.00%
544.51	Maintenance Contracts	\$0	\$0	\$0	\$0		\$0	0.00%
553.10	Xfer Out - FD 112 Juv C	\$0	\$0	\$0	\$0		\$0	0.00%
554.01	Cash Over/Short	\$0	\$0	\$96	\$0		\$0	0.00%
554.91	Credit Card Fees - On L	\$4,581	\$5,000	\$4,818	\$5,000		\$5,000	100.00%
	Total Expenditures	\$140,574	\$164,170	\$145,227	\$155,505	\$1,100	\$156,605	-4.61%

Expenditures By Category

Salaries & Benefits	\$121,479	\$138,220	\$119,691	\$129,555	\$0	\$129,555	-6.27%
Materials & Supplies	\$1,422	\$1,750	\$4,268	\$1,750	\$1,000	\$2,750	57.14%
Services	\$13,092	\$19,200	\$16,354	\$19,200	\$100	\$19,300	0.52%
Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Sundry	\$4,581	\$5,000	\$4,914	\$5,000	\$0	\$5,000	0.00%
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

TECHNOLOGY SERVICES



TECHNOLOGY SERVICES

This department accounts for all software and hardware purchases City-wide

City of Port Lavaca
Annual Budget
FY 2022-2023

Technology Services
Expenditure Detail

General Fund
Account: 001-0070

Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
536.0110 Cable & Internet - PD	\$2,378	\$2,850	\$3,278	\$4,200		\$4,200	47.37%
536.0120 Cable & Internet - Fire	\$3,676	\$3,350	\$3,500	\$3,500		\$3,500	4.48%
536.0410 Cable & Internet - Streets	\$1,189	\$1,350	\$1,189	\$1,350		\$1,350	0.00%
536.502 Cable & Internet - Bauer	\$1,567	\$1,500	\$1,534	\$1,540		\$1,540	2.67%
536.9800 Cable & Internet - Non Dept	\$5,708	\$9,000	\$5,708	\$5,750		\$5,750	-36.11%
542.0030 Contracted Service - CI	\$8,011	\$7,000	\$17,700	\$18,156		\$18,156	159.37%
542.0060 Congtracted Service - Mu	\$12,119	\$18,421	\$18,640	\$18,640		\$18,640	1.19%
542.0075 Contracted Service - EC	\$620	\$941	\$800	\$0		\$0	-100.00%
542.0110 Contracted Service - PO	\$93,793	\$94,446	\$94,446	\$100,850	\$69,658	\$170,508	80.53%
542.0120 Contracted Service - FI	\$8,066	\$9,796	\$9,000	\$9,796		\$9,796	0.00%
542.0210 Contracted Service-Animal	\$0	\$3,000	\$3,000	\$0		\$0	100.00%
542.0320 Contracted Service - Dev Svs	\$11,218	\$8,189	\$8,189	\$8,189		\$8,189	0.00%
542.0410 Contracted Service - Street	\$24,473	\$6,274	\$6,274	\$6,274		\$6,274	0.00%
542.0501 Contracted Service-Parks	\$0	\$6,000	\$0	\$6,000		\$6,000	100.00%
542.9800 Contracted Service-AL	\$79,078	\$207,086	\$162,268	\$117,265	\$21,600	\$138,865	-32.94%
Total Expenditures	\$251,896	\$379,203	\$335,526	\$301,510	\$91,258	\$392,768	3.58%

Expenditures By Category

Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Materials & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Services	\$14,518	\$18,050	\$15,209	\$16,340	\$0	\$16,340	-9.47%
Maintenance	\$237,378	\$361,153	\$320,317	\$285,170	\$91,258	\$376,428	4.23%
Sundry	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expenditures	\$0	\$0	\$0	\$0		\$0	0.00%

ECONOMIC DEVELOPMENT

Combined with City Manager's Dept.

Our Mission

To promote, develop and enhance community and business development.

Description of our Services

The Economic Development Department will design, coordinate, manage and promote Economic Development initiatives. Primary focus will be on new business attraction, building relationships with existing industry, tourism development as well as waterfront and downtown development.



Strategic Focus

Business Development

Port Lavaca is known for creating a business development program that is responsive to existing business needs.

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

****Combined with the City Manager's Budget****

City of Port Lavaca
Annual Budget
FY 2022-2023

Economic Development
Expenditure Detail

**** Moved to City Manager Budget for FY2023 ****

General Fund
Account: 001-0075

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
Description								
511.01	Salaries & Wages	\$104,144	\$102,495	\$76,171	-		\$0	-100.00%
512.5	Social Security	\$7,737	\$7,841	\$5,620	-		\$0	-100.00%
512.10	Employer-T.M.R.S.	\$6,211	\$6,278	\$4,877	-		\$0	-100.00%
512.20	Group H/D Ins Premiums	\$8,039	\$10,168	\$6,955	-		\$0	-100.00%
512.30	Worker's Compensation	\$204	\$286	\$218	-		\$0	-100.00%
521.01	Office Supplies	\$257	\$500	\$500			\$0	-100.00%
521.02	Printing	\$0	\$500	\$200			\$0	-100.00%
524.01	Uniforms	\$0	\$0	\$0			\$0	0.00%
528.03	Non-Capitalized Assets	\$0	\$0	\$0			\$0	0.00%
531.01	Travel & Training	\$30	\$2,500	\$500			\$0	-100.00%
531.04	Dues, Subscr. & Publi	\$1,907	\$2,500	\$2,000			\$0	-100.00%
531.06	Promotional Advertising	\$0	\$0	\$210			\$0	0.00%
531.07	Public & Employee Rela	\$330	\$500	\$200			\$0	-100.00%
533.14	Contracted Services	\$67,648	\$0	\$50,000			\$0	0.00%
536.02	Telephone	\$1,336	\$1,300	\$1,300			\$0	-100.00%
544.50	R & M - Furniture & Equ	\$0	\$2,000	\$0			\$0	-100.00%
544.51	Maintenance Contracts	\$0	\$0	\$0			\$0	0.00%
554.97	Façade Grants	\$0	\$25,000	\$5,000			\$0	-100.00%
554.98	Business Development G	\$0	\$0	\$0			\$0	0.00%
561.02	CE - Land & Improvement	\$0	\$0	\$0			\$0	0.00%
562.03	CE - Building & Improve	\$57,817	\$240,575	\$251,541			\$0	-100.00%
563.05	CE - Infrastructure	\$0	\$150,000	\$248,166			\$0	-100.00%
	Total Expenditures	\$255,660	\$552,443	\$653,458	\$0	\$0	\$0	-100.00%

Expenditures By Category

Salaries & Benefits	\$126,335	\$127,068	\$93,841	\$0	\$0	\$0	-100.00%
Materials & Supplies	\$257	\$1,000	\$700	\$0	\$0	\$0	-100.00%
Services	\$71,251	\$6,800	\$54,210	\$0	\$0	\$0	-100.00%
Maintenance	\$0	\$2,000	\$0	\$0	\$0	\$0	-100.00%
Sundry	\$0	\$25,000	\$5,000	\$0	\$0	\$0	-100.00%
Capital Expenditures	\$57,817	\$390,575	\$499,707	\$0	\$0	\$0	-100.00%

Capital Expenditures:

Southern Pacific Depot
Repairs to Old Fire Station

Upper Deck - City Harbor

FINANCE

Our Mission

To provide an efficient accounting system for City government while ensuring financial accountability to our citizens.

Description of our Services

The Finance Department is responsible for the administration and supervision of all financial affairs of the City, the timely recording of revenue and the disbursement of City funds in accordance with State Law, City policies and Generally Accepted Accounting Principles. The Finance Department assists in enforcing budgetary control and performs internal audit functions as needed.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.

2022-2023 Business Plans (Objectives)

- Earn the Distinguished Presentation Budget Award from GFOA
- Earn the Texas Comptroller of Public accounts Transparency Star Award
- Earn the Certificate of Achievement for Excellence in Financial Reporting Award from GFOA
- Train staff and implement Content Manager
- All finance employees will successfully pass 1 Certified Government Finance Officer (CGFO) program test.

2021-2022 Accomplishments of Prior Year Business Plans

- Staff accepted into Certified Government Finance Officer (CGFO) certification program
- Successfully implemented “hosted” environment to ensure continuity of city business environment in case of natural or man-made disasters
- Employees received financial and budget training either on-the-job or classroom
- All Finance employees achieved minimum National Incident Management System (NIMS) training

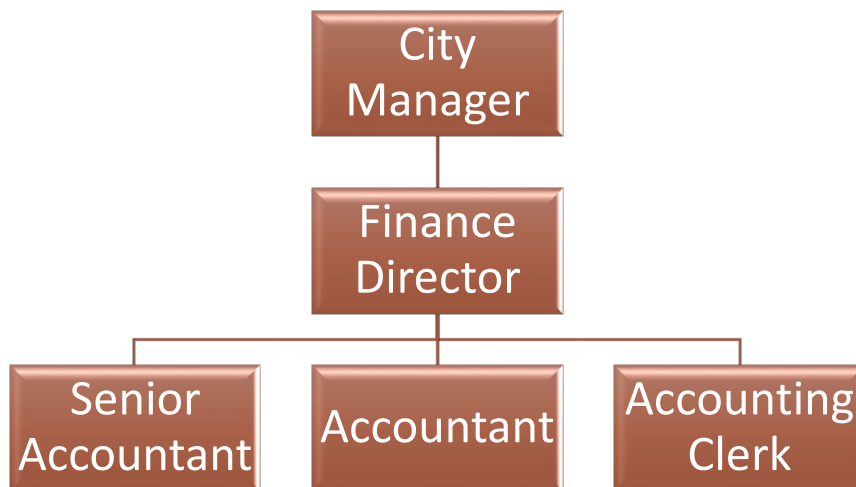
Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Finance Director	1	1	1	1
Senior Accountant	1	1	1	1
Accountant	1	1	1	1
Accounting Clerk	1	1	1	1
Total – FTE'S	4	4	4	4

Performance Measures

<i>Our Workload</i>	Actual FY 2020-2021	Budget FY 2021-2022	Estimated FY 2021-2022	Budget FY 2022-2023
Average number of invoices processed	4,675	4,750	4,800	5,000
Average number of vendor checks issued	2720	2,800	3,030	3,050
Average number of payroll checks/ACH issued	2,715	2,750	2,400	2,500
Number of Purchase Orders	257	250	117	120
Number of manual journal entries	2,720	2,800	2,700	2,600
<i>Measuring our Effectiveness</i>				
GFOA's Distinguished Budget Presentation Award received	No	Yes	No	Yes
GFOA's Excellence in Financial Reporting Award received	No	Yes	Yes	Yes
Texas Comptroller's Leadership Circle Award	No	Yes	Yes	Yes
Transparency Stars: Traditional Finance Award	Yes	Yes	No	Yes
Audit receives a clean opinion	Yes	Yes	Yes	Yes
Employees accepted into CGFO program	0	2	3	3
Employees with CGFO designation	1	1	1	1
Employees with minimum NIMS training	1	4	4	4
Employees with advanced NIMS training	1	1	1	1
Conversion of Hosted application complete	N/A	Yes	Yes	Yes
Successful implementation of Content Manager	N/A	Yes	No	Yes

Finance Department Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Finance
Expenditure Detail

General Fund
Account: 001-0080

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
511.01	Salaries & Wages	\$209,144	\$217,958	\$220,000	235,379		\$235,379	7.99%
511.07	Salaries & Wages - Overtime	\$3,024	\$2,568	\$2,275	2,568		\$2,568	0.00%
512.5	Social Security	\$15,729	\$16,870	\$16,461	18,203		\$18,203	7.90%
512.10	Employer-T.M.R.S.	\$12,511	\$13,507	\$13,131	14,075		\$14,075	4.20%
512.20	Group H/D Ins Premiums	\$25,615	\$30,012	\$34,647	46,440		\$46,440	54.74%
512.30	Worker's Compensation	\$401	\$764	\$582	813		\$813	6.37%
521.01	Office Supplies	\$6,233	\$6,000	\$6,000	\$6,000	\$0	\$6,000	0.00%
521.02	Printing	\$0	\$750	\$384	\$750		\$750	0.00%
521.03	Postage	\$1,623	\$1,600	\$1,609	\$1,600		\$1,600	0.00%
524.01	Uniforms	\$0	\$200	\$200	\$200	(\$100)	\$100	-50.00%
528.03	Non-Capitalized Assets	\$0	\$0	\$0	\$0		\$0	0.00%
529.01	Certificates, Awards,	\$0	\$0	\$460	\$0	\$0	\$0	100.00%
529.11	Lighting & Decoration	\$69	\$0	\$0	\$0		\$0	0.00%
531.01	Travel & Training	\$805	\$5,000	\$4,000	\$5,000	\$0	\$5,000	0.00%
531.02	Employee Development	\$0	\$0	\$0	\$0		\$0	0.00%
531.04	Dues, Subscr. & Publi	\$1,029	\$1,200	\$1,200	\$1,200		\$1,200	0.00%
531.07	Public & Employee Rela	\$0	\$0	\$0	\$0		\$0	0.00%
533.14	Contracted Services	\$0	\$0	\$0	\$0		\$0	0.00%
536.02	Telephone	\$1,785	\$2,000	\$1,695	\$2,000		\$2,000	0.00%
544.50	R & M - Furniture & Equ	\$1,082	\$1,000	\$713	\$1,000		\$1,000	0.00%
	Total Expenditures	\$279,050	\$299,429	\$303,357	\$335,227	(\$100)	\$335,127	11.92%

Expenditures By Category

Salaries & Benefits	\$266,424	\$281,679	\$287,096	\$317,477	\$0	\$317,477	12.71%
Materials & Supplies	\$7,925	\$8,550	\$8,653	\$8,550	(\$100)	\$8,450	-1.17%
Services	\$3,619	\$8,200	\$6,895	\$8,200	\$0	\$8,200	0.00%
Maintenance	\$1,082	\$1,000	\$713	\$1,000	\$0	\$1,000	0.00%
Sundry	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

CITY HALL

Description of our Services

The City Hall Department provides for the operation of the City Hall building including all utilities and building maintenance.

2022-2023 Business Plans (Objectives)

- Complete with City Hall Master Plan Phase II consisting of Entrances and continue with Landscaping of City Hall Grounds
- Upgrade Kitchen appliances and dining furnishing

2021-2022 Accomplishments of Prior Year Business Plans

- Replaced Flooring in Council Chambers
- Touched up and repaired walls throughout Chambers
- Renovated customer waiting area, on Railroad Street side, with public seating and accessories

Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Janitor	0.5	0.5	0.5	0.5
Contracted Service Position	0	0	0	0
Total	0.5	0.5	0.5	0.5

City Hall Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

City Hall
Expenditure Detail

General Fund
Account: 001-0090

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
Description								
511.01	Salaries & Wages	\$1,394	\$10,400	\$6,131	5,460		\$5,460	-47.50%
512.05	Social Security	\$101	\$1,936	\$479	1,865		\$1,865	-3.68%
512.10	Employer - T.M.R.S.	\$4	\$0					
512.30	Worker's Compensation	\$12	\$84	\$64	84		\$84	0.25%
521.01	Office Supplies	\$2,173	\$3,000	\$2,009	3,000	(\$500)	\$2,500	-16.67%
523.01	Food	\$2,266	\$2,500	\$3,117	\$2,500	\$0	\$2,500	0.00%
523.03	Cleaning & Janitorial	\$6,315	\$6,000	\$6,000	\$6,000		\$6,000	0.00%
528.03	Non-Capitalized Assets	\$0	\$0	\$0	\$0	\$750	\$750	0.00%
529.11	Lighting & Decoration	\$90	\$500	\$200	\$500	\$0	\$500	0.00%
533.06	Inspection Services	\$0	\$200	\$0	\$200	\$1,800	\$2,000	900.00%
533.14	Contracted Services	\$0	\$0	\$0	\$0		\$0	#DIV/0!
534.90	Leases & Rentals	\$12,335	\$13,000	\$11,400	\$13,000		\$13,000	0.00%
536.01	Electricity	\$22,270	\$25,000	\$22,803	\$25,371		\$25,371	1.48%
536.02	Telephone	\$851	\$750	\$806	\$750	\$50	\$800	6.67%
536.03	Water	\$2,211	\$2,500	\$2,216	\$2,500		\$2,500	0.00%
536.04	Gas	\$789	\$700	\$875	\$700	\$175	\$875	25.00%
541.02	Landscaping	\$0	\$20,000	\$0	\$20,000	(\$15,000)	\$5,000	-75.00%
542.03	R & M - Building	\$2,214	\$23,000	\$23,000	\$3,000	\$5,900	\$8,900	-61.30%
543.04	R & M - Improvement OTB	\$0	\$4,000	\$0	\$4,000	(\$4,000)	\$0	-100.00%
544.50	R & M - Furniture & Equ	\$0	\$10,000	\$8,000	\$5,000	(\$5,000)	\$0	-100.00%
562.03	CE - Building & Improve	\$60,916	\$280,000	\$33,393	\$0	300,000	\$300,000	7.14%
564.50	CE - Furniture & Equipm	\$5,300	\$0	\$0	\$0		\$0	0.00%
Total Expenditures		\$119,241	\$403,570	\$120,493	\$93,930	\$284,175	\$378,105	-6.31%

Expenditures By Category

Salaries & Benefits	\$1,511	\$12,420	\$6,674	\$7,409	\$0	\$7,409	-40.35%
Materials & Supplies	\$10,844	\$12,000	\$11,326	\$12,000	\$250	\$12,250	2.08%
Services	\$38,456	\$42,150	\$38,100	\$42,521	\$2,025	\$44,546	5.68%
Maintenance	\$2,214	\$57,000	\$31,000	\$32,000	(\$18,100)	\$13,900	-75.61%
Sundry	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expenditures	\$66,216	\$280,000	\$33,393	\$0	\$300,000	\$300,000	7.14%

Capital Expenditures:

City Hall Rennovations 300,000

POLICE

Our Mission

To protect and preserve the rights of the people and serve the citizens of Port Lavaca; to treat all people with fairness, respect and dignity through professionalism, open and honest communication, loyalty, integrity, courage, and ethical behavior.

Description of our Services

The Port Lavaca Police Department is responsible for the protection of lives and property of the citizens of Port Lavaca; the preservation of public peace and the enforcement of all laws- City, State and Federal. Other areas of responsibility include, but are not limited to, traffic control, criminal, juvenile and narcotics crime investigations, and vice control. Officers prepare and investigate reports of incidents, requiring constant contact with the public; make arrests, investigate motor vehicle accidents, and perform other duties.

The communications sector is the first point of contact for telephone and walk-in requests for service; acting as a liaison with other law enforcement agencies, dispatching calls and relaying information as requested.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2022-2023 Business Plans (Objectives)

- Facilitate Multiagency Mental Health Response Team
- Conduct information meetings in each District during the year
- At least one multi-day law enforcement training at Bauer of Nautical Landings

2021-2022 Accomplishments of Prior Year Business Plans

- Completed building security project (Building, perimeter security fence)
- Established a Mental Health Officer Position
- Conducted at least two training classes for regional agency attendees
- Established an information page on the City website regarding available training opportunities
- Installed and utilized grant funded equipment (Communications Project Phase 1)

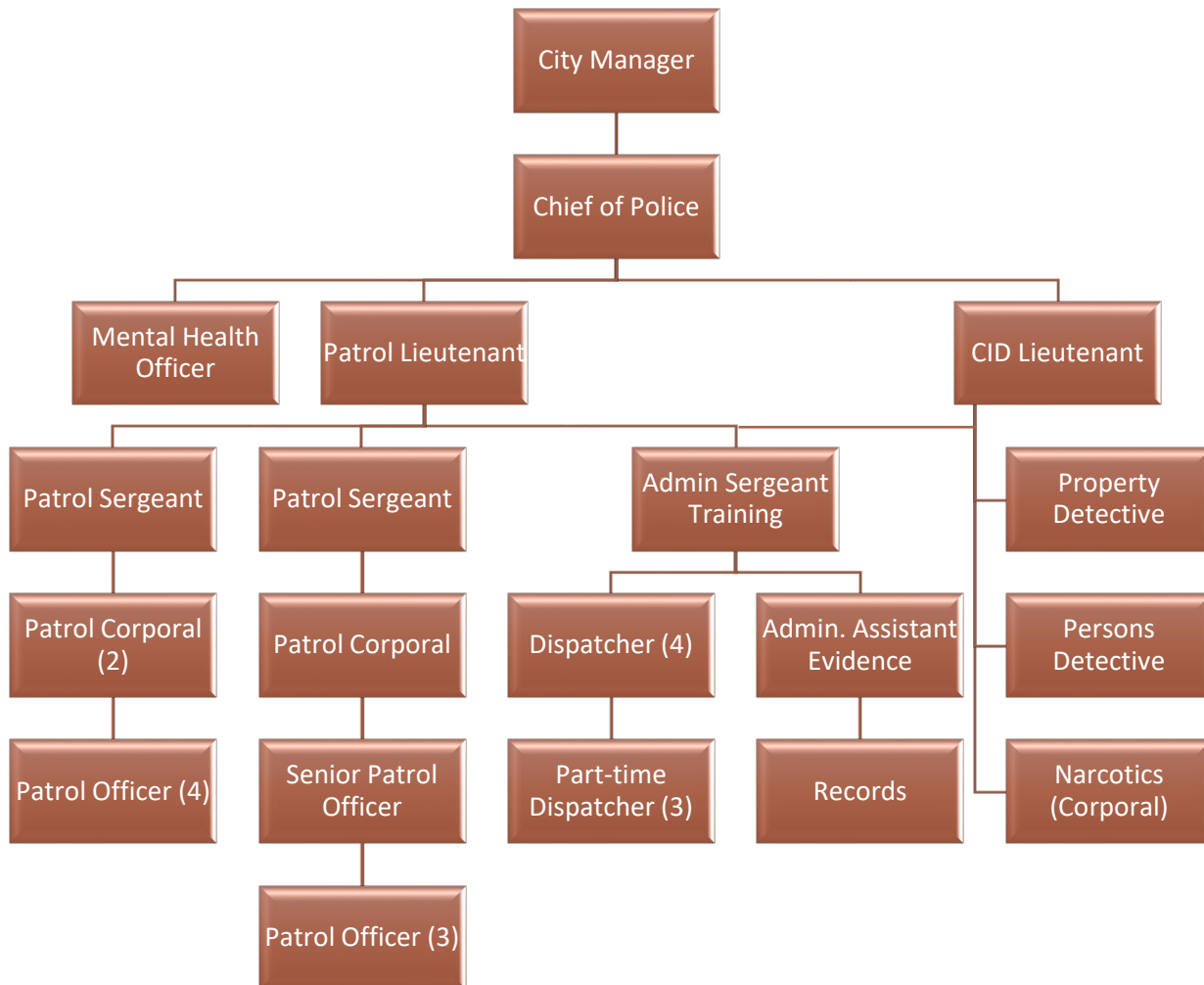
Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Police Chief – Exempt	1	1	1	1
Police Lieut. – Exempt	2	2	2	2
Patrol Sergeants	2	3	3	3
Patrol Corporals	4	4	4	4
Patrol Officers	8	8	7	8
Police Detectives	3	3	2	3
Admin. Assistant/Lead	1	1	1	1
Dispatchers	4	4	4	4
Part-time dispatchers	.45	.45	.45	.45
Record's Clerk	1	1	1	1
Total – FTE'S	26.45	27.45	26.45	27.45

Performance Measures

	Actual FY 2020-2021	Budget FY 2021-2022	Estimated FY 2021-2022	Budget FY 2022-2023
<i>Measuring our Effectiveness</i>				
Average response time to calls in minutes	3:16	5:15	3:15	3:15
Number of cases assigned to CID	294	420	116	250
Number of cases cleared by arrest	294	720	312	450
<i>Our Workload</i>				
Number of community programs & events attended by department personnel	64	130	75	145
Number of training hours received by department personnel	3,840	3,000	3,090	4,500
Total number of calls for service	20,908	23,500	18,200	22,000
Number of officer-initiated calls	12,424	14,700	11,300	13,500
Number of traffic citations	804	1,800	900	1,200
Number of warnings	2,664	5,500	3,100	4,500
Number of motor vehicle accidents worked by patrol	244	250	230	220

Police Department Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Police
Expenditure Detail

General Fund
Account: 001-0110

Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
511.01 Salaries & Wages	\$1,227,226	\$1,410,289	\$1,223,510	1,521,798	\$5,483	1,527,281	8.30%
511.06 Salaries & Wages - Temp	\$0	\$17,601	\$0	117,683		\$117,683	568.62%
511.07 Salaries & Wages - Overtime	\$119,987	\$100,000	\$136,591	125,000		\$125,000	25.00%
512.5 Social Security	\$98,518	\$116,884	\$92,738	125,734	\$4,104	\$129,838	11.08%
512.10 Employer-T.M.R.S.	\$78,163	\$93,583	\$74,572	97,147	\$3,173	\$100,320	7.20%
512.20 Group H/D Ins Premiums	\$209,980	\$252,405	\$211,707	299,150		\$299,150	18.52%
512.30 Worker's Compensation	\$29,200	\$43,802	\$33,383	42,277	\$15	\$42,292	-3.45%
521.01 Office Supplies	\$3,865	\$4,500	\$7,500	\$4,500	\$3,000	\$7,500	66.67%
521.02 Printing	\$2,585	\$3,000	\$5,000	\$3,000	\$2,000	\$5,000	66.67%
521.03 Postage	\$177	\$500	\$300	\$500		\$500	0.00%
523.01 Food	\$1,244	\$1,300	\$1,500	\$1,300	\$100	\$1,400	7.69%
523.03 Cleaning & Janitorial	\$4,041	\$3,200	\$4,000	\$3,200	\$300	\$3,500	9.38%
524.01 Uniforms	\$9,386	\$10,000	\$12,000	\$10,000	\$1,000	\$11,000	10.00%
525.01 Fuel	\$28,311	\$30,000	\$29,800	\$30,000	\$7,000	\$37,000	23.33%
526.01 General Safety & Tools	\$17,326	\$4,000	\$2,067	\$4,000	\$17,980	\$21,980	449.50%
528.03 Non-Capitalized Assets	\$7,358	\$8,186	\$707	\$8,186	\$0	\$8,186	0.00%
529.01 Certificates, Awards,	\$150	\$500	\$500	\$500	\$0	\$500	0.00%
529.11 Lighting & Decoration	\$427	\$400	\$200	\$400		\$400	0.00%
529.21 Ammunition & Other Equ	\$4,534	\$10,800	\$17,400	\$10,800	\$6,700	\$17,500	62.04%
529.22 Investigation	\$4,071	\$3,500	\$4,000	\$3,500	\$500	\$4,000	14.29%
531.01 Travel & Training	\$35,162	\$30,000	\$30,000	\$30,000	\$5,000	\$35,000	16.67%
531.02 Employee Development	\$1,698	\$0	\$10	\$0		\$0	0.00%
531.04 Dues, Subscr. & Publi	\$4,139	\$4,000	\$5,533	\$4,000	\$1,500	\$5,500	37.50%
531.07 Public & Employee Rela	\$3,275	\$2,000	\$2,505	\$2,000	\$300	\$2,300	15.00%
532.04 Investigation Services	\$5,957	\$3,000	\$2,500	\$3,000		\$3,000	0.00%
533.06 Inspection Services	\$397	\$500	\$450	\$500		\$500	0.00%
533.07 Jail	\$3,960	\$28,000	\$8,000	\$28,000	(\$3,000)	\$25,000	-10.71%
533.14 Contracted Services	\$0	\$0	\$0	\$0		\$0	0.00%
534.90 Leases & Rentals	\$2,726	\$2,190	\$6,720	\$6,700		\$6,700	205.94%
536.01 Electricity	\$71	\$170	\$97	\$94		\$94	-44.71%
536.02 Telephone	\$6,268	\$17,200	\$15,967	\$17,200		\$17,200	0.00%
536.07 Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
539.03 Special Operations	\$475	\$3,000	\$3,000	\$3,000		\$3,000	0.00%
542.03 R & M - Building	\$9,390	\$6,000	\$500	\$6,000		\$6,000	0.00%
544.50 R & M - Furniture & Equ	\$7,378	\$3,500	\$2,063	\$3,500	(\$500)	\$3,000	-14.29%
544.51 Maintenance Contracts	\$0	\$5,000	\$0	\$5,000	(\$2,000)	\$3,000	100.00%
544.55 R & M - Vehicles & Trai	\$45,831	\$40,000	\$40,200	\$40,000		\$40,000	0.00%
544.60 R & M - Radios & Instru	\$5,109	\$4,500	\$4,500	\$4,500		\$4,500	0.00%
551.11 Vehicle Leases	\$0	\$0	\$4,365	\$60,660		\$0	0.00%
553.19 Xfer Out - FD 158 Vest	\$0	\$2,000	\$2,000	\$2,000		\$2,000	0.00%
561.02 CE - Land & Improvement	\$0	\$0	\$0	\$0		\$0	0.00%
562.03 CE - Building & Improve	\$13,183	\$340,000	\$469,831	-		\$0	-100.00%
564.05 CE - Furniture & Equip	\$0	\$0	\$0	\$0	-	\$0	0.00%
564.55 CE - Vehicles & Trailer	\$43,757	\$0	\$0	\$0		\$0	0.00%
564.60 CE - Radios & Instrumen	\$0	\$0	\$72,897	\$0		\$0	0.00%
564.65 CE - Machinery & Equipm	\$0	\$0	\$0	\$0		\$0	0.00%
Total Expenditures	\$2,035,325	\$2,605,510	\$2,528,613	\$2,624,829	\$52,655	\$2,677,484	2.76%
Expenditures By Category							
Salaries & Benefits	\$1,763,074	\$2,034,564	\$1,772,501	\$2,328,789	\$12,775	\$2,341,564	15.09%
Materials & Supplies	\$83,475	\$79,886	\$84,974	\$79,886	\$38,580	\$118,466	48.29%
Services	\$64,128	\$90,060	\$74,782	\$94,494	\$3,800	\$98,294	9.14%
Maintenance	\$67,708	\$59,000	\$47,263	\$59,000	(\$2,500)	\$56,500	-4.24%
Sundry	\$0	\$2,000	\$6,365	\$62,660	\$0	\$2,000	0.00%
Capital Expenditures	\$56,940	\$340,000	\$542,728	\$0	\$0	\$0	-100.00%

Capital Expenditures
Southern Software

FIRE

Our Mission

Our mission at the Port Lavaca Fire Department is to prevent and protect the loss of life and property for the citizens, businesses and visitors of Port Lavaca and surrounding areas. This mission is accomplished with pride through training, pre-planning, public education, and incident response.

Description of our services

The Port Lavaca Fire Department is responsible for fire prevention through community education programs, pre-fire plans and the Fire Department's inspection program. Requests are answered promptly for the protection of life and property within the City limits and for the surrounding vicinity. Fire suppression, hazardous materials response, water rescue and vehicle accidents are some of the emergency services provided by the Fire Department for the well-being of our community and its guests. The Fire Department also serves as a point of coordination for emergency services during disaster and other emergency situations.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2022-2023 Business Plans (Objectives)

- Continue the Smoke Detector Program within the community by providing at least 60 smoke detectors to residents.
- Implement fire hydrant fire flow test schedule and perform flow tests. 5-year rotation on fire hydrant fire flow test.
- Update mobile data terminals on apparatus through a 911 grant.
- Purchase, equip, and place new utility terrain vehicles (Kubota) in services through grants.
- Maintain Fire Inspection Program. Perform 27 fire inspections per month.
- Foster and maintain an atmosphere of cooperation throughout the community by attending 12 events throughout the year.
- Respond within 5 minutes in the city and 20 minutes in the county to emergency incidents to minimize the loss of life, damage to property, and economic impact upon the community.

2021-2022 Accomplishments of Prior Year Business Plans

- Painted fire hydrants throughout the community.
- Maintained a reduced turnover rate.
- New bay floor coatings installed.
- Received \$4,500 grant from Wal-Mart for toys and bikes.
- County-wide training for departments for emergency driving course, water shuttle, extrication, forest fire simulator.
- Added a second repeater building off Village Rd.
- Received and placed new fire truck in service.

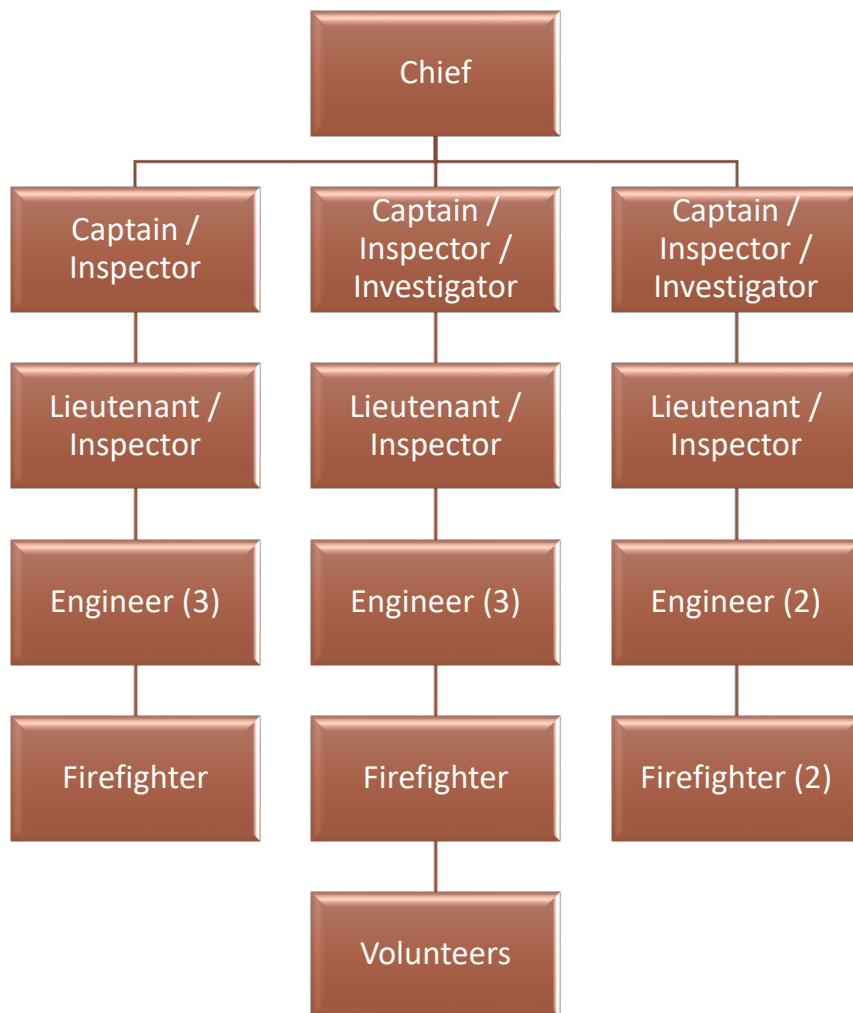
Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Fire Chief – Exempt	1	1	1	1
Fire Captain	3	3	3	3
Fire Lieutenant	3	3	3	3
Firefighter / Engineer	10	12	12	12
Volunteers	.25	.25	.25	.25
Total - FTE'S	17.25	19.25	19.25	19.25

Performance Measures

<i>Our Workload</i>	Actual FY 2020-2021	Budget FY 2021-2022	Estimated FY 2021-2022	Budget FY 2022-2023
Number of fire safety classes	16	50	60	60
Number of participants in fire safety classes	2,200	2,000	2,050	2,400
Number of smoke detectors installed for residents	45	37	60	50
Number of Inspections per month	19	8	27	27
Number of community outreach events	0	15	12	12
Number of fire hydrants painted	0	153	469	0
Number of firefighter positions	14	17	17	18
Response time to incidents:				
City	6.06 mins(95calls)	5.4mins (471 calls)	5	5
County	15.5 mins(33calls)	15.3mins (137calls)	20	20
<i>Measuring our Effectiveness</i>				
Percentage of Port Lavaca and Calhoun County Schools receiving education classes	0%	99%	99%	99%
Number of smoke detectors installed	90%	61.6%	100%	100%
Business inspections performed per month	70.3%	29%	100%	100%
Community outreach events attended	0%	125%	100%	100%
Number of hydrants painted	0%	32.6%	100%	100%
Number of positions maintained	93.3%	94.4%	94.4%	100%
City calls in compliance	82.5%	92.5%	100%	100%
County calls in compliance	129.0%	130.7%	100%	100%

Fire Department Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Fire
Expenditure Detail

General Fund
Account: 001-0120

	Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
511.01	Salaries & Wages	\$849,179	\$1,095,460	\$1,055,740	1,135,444		1,135,444	3.65%
511.07	Salaries & Wages - Overtime	\$85,494	\$66,755	\$117,439	80,000	\$0	\$80,000	19.84%
512.5	Social Security	\$68,175	\$88,524	\$87,475	92,981		\$92,981	5.04%
512.10	Employer-T.M.R.S.	\$54,153	\$70,877	\$71,908	71,894		\$71,894	1.43%
512.20	Group H/D Ins Premiums	\$138,864	\$184,971	\$137,708	195,292		\$195,292	5.58%
512.30	Worker's Compensation	\$13,870	\$39,586	\$30,170	41,369		\$41,369	4.50%
521.01	Office Supplies	\$779	\$1,000	\$845	\$1,000		\$1,000	0.00%
521.02	Printing	\$116	\$275	\$125	\$275		\$275	0.00%
521.03	Postage	\$44	\$100	\$50	\$100		\$100	0.00%
523.01	Food	\$1,633	\$1,600	\$1,357	\$1,600		\$1,600	0.00%
523.03	Cleaning & Janitorial	\$1,250	\$1,500	\$1,300	\$1,500		\$1,500	0.00%
524.01	Uniforms	\$3,915	\$5,000	\$8,000	\$5,000	\$2,000	\$7,000	40.00%
525.01	Fuel	\$11,576	\$18,000	\$18,092	\$18,000	\$4,500	\$22,500	25.00%
526.01	General Safety & Tools	\$20,414	\$20,000	\$25,000	\$20,000	\$10,000	\$30,000	50.00%
526.03	Protective Clothing	\$13,634	\$37,000	\$37,000	\$15,000		\$15,000	-59.46%
528.03	Non-Capitalized Assets	\$0	\$52,675	\$50,000	\$0	\$28,660	\$28,660	-45.59%
529.11	Lighting & Decoration	\$1,431	\$1,000	\$1,051	\$1,000	\$1,000	\$2,000	100.00%
531.01	Travel & Training	\$9,877	\$10,000	\$14,500	\$10,000	\$2,000	\$12,000	20.00%
531.02	Employee Development	\$0	\$0	\$0	\$0		\$0	0.00%
531.03	Licenses & Certificate	\$1,884	\$4,000	\$2,000	\$4,000		\$4,000	0.00%
531.04	Dues, Subscr. & Publi	\$4,838	\$6,500	\$5,000	\$6,500		\$6,500	0.00%
531.07	Public & Employee Rela	\$3,158	\$1,000	\$1,000	\$1,000		\$1,000	0.00%
531.09	Volunteer & Reserves	\$2,625	\$0	\$0	\$0		\$0	0.00%
533.20	Testing Services	\$7,414	\$10,000	\$6,586	\$10,000	(\$2,000)	\$8,000	-20.00%
534.90	Leases & Rentals	\$3,852	\$3,600	\$3,600	\$3,600		\$3,600	0.00%
536.01	Electricity	\$7,287	\$12,700	\$12,501	\$8,464		\$8,464	-33.35%
536.02	Telephone	\$7,052	\$6,000	\$7,164	\$6,000	\$1,500	\$7,500	25.00%
536.03	Water	\$3,646	\$4,000	\$3,530	\$4,000		\$4,000	0.00%
536.04	Gas	\$2,238	\$2,000	\$2,446	\$2,000	\$500	\$2,500	25.00%
536.07	Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
542.03	R & M - Building	\$17,446	\$13,000	\$6,740	\$13,000		\$13,000	0.00%
543.05	R&M - Infrastructure	\$1,043	\$1,000	\$500	\$1,000		\$1,000	0.00%
544.50	R & M - Furniture & Equ	\$2,218	\$5,000	\$2,040	\$5,000		\$5,000	0.00%
544.51	Maintenance Contracts	\$2,889	\$7,400	\$4,000	\$7,400		\$7,400	0.00%
544.55	R & M - Vehicles & Trai	\$40,990	\$30,000	\$30,000	\$30,000	\$10,000	\$40,000	33.33%
544.60	R & M - Radios & Instru	\$3,240	\$4,000	\$2,500	\$4,000	\$0	\$4,000	0.00%
544.65	R & M - Machinery & Equ	\$2,403	\$4,000	\$4,000	\$4,000		\$4,000	0.00%
551.11	Vehicle Leases	\$0	\$0	\$0	\$41,680		\$41,680	100.00%
552.30	Capital Lease Principle	\$0	\$121,377	\$121,377	\$121,377		\$121,377	0.00%
552.35	Capital Lease Interest	\$0	\$8,379	\$8,379	\$8,379		\$8,379	0.00%
553.06	Xfer Out - FD 702 Fire	\$1,775	\$2,200	\$1,700	\$1,700		\$1,700	-22.73%
562.03	CE - Building & Improve	\$15,666	\$30,238	\$31,918	\$0		\$0	-100.00%
564.55	CE - Vehicles & Trailer	\$4,429	\$0	\$3,808	\$0		\$0	0.00%
564.65	CE - Machinery & Equipm	\$16,095	\$47,828	\$12,270	-	137,853	\$137,853	188.23%
	Total Expenditures	\$1,426,592	\$2,018,545	\$1,930,819	\$1,973,556	\$196,013	\$2,169,569	7.48%

Expenditures By Category

Salaries & Benefits	\$1,209,735	\$1,546,173	\$1,500,440	\$1,616,981	\$0	\$1,616,981	4.58%
Materials & Supplies	\$54,792	\$138,150	\$142,820	\$63,475	\$46,160	\$109,635	-20.64%
Services	\$53,871	\$59,800	\$58,327	\$55,564	\$2,000	\$57,564	-3.74%
Maintenance	\$70,229	\$64,400	\$49,780	\$64,400	\$10,000	\$74,400	15.53%
Sundry	\$1,775	\$131,956	\$131,456	\$173,136	\$0	\$173,136	31.21%
Capital Expenditures	\$36,190	\$78,066	\$47,996	\$0	\$137,853	\$137,853	76.59%

Capital Expenditures:

Traffic Control Device	56,172
Cascade System-SCBA	81,681
	137,853

ANIMAL CONTROL

Our Mission

The mission of the Port Lavaca Animal Control Department is to provide quality animal control services to the citizens of Port Lavaca and Calhoun County. It is the duty of the City to ensure that the Animal Control Department employees are trained to serve our community safely and professionally.

Description of our Services

The Port Lavaca Animal Control Department provides for the apprehension of stray and nuisance animals, primarily dogs and cats, for the City of Port Lavaca and Calhoun County. The department enforces the Port Lavaca Animal Control Ordinance and State Health Department regulations concerning dogs and cats; houses stray and nuisance animals; investigates incidents involving dangerous and vicious animals; and in emergencies, apprehends domestic livestock and wild animals. The Animal Control Department activities are conducted to ensure the health, safety, and welfare of the community.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2022-2023 Business Plans (Objectives)

- Complete shelter repairs.
- Have an Animal Control Information Booth at the County Fair
- Cat and Dog Euthanasia rate no greater 15%
- Parvo program for intakes (Partner with Austin Pet Alliance)
- Increase pet registrations for City

2021-2022 Accomplishments of Prior Year Business Plans

- Purchased software for records management
- Advertised Pet registration process in March Utility Bill, Facebook, and in the Port Lavaca Wave

Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Animal Control Officers	2	2	2	2
Total – FTE'S	2	2	2	2

Performance Measures

	Actual	Budget	Estimated	Budget
<i>Measuring our Effectiveness</i>	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023
Average response time to pick up animals	13 minutes	12 minutes	12 minutes	12 minutes
Euthanasia Rate for Dogs & Cats	28%	14.5%	18%	15%
<i>Our Workload</i>				
Community education programs	0	2	2	4
Number of animals picked up	612	1,200	694	750
Number of dead animals picked up	4	100	120	140
Calls for service	381	1,200	1,120	1,250
Number of Pet Registrations	1	50	60	75

Animal Control Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Animal Control
Expenditure Detail

General Fund
Account: 001-0210

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
511.01	Salaries & Wages	\$69,470	\$71,590	\$70,976	82,891	\$5,744	\$88,635	23.81%
511.06	Salaries & Wages - Temp	\$0	\$0	\$0	-	\$14,934	\$14,934	#DIV/0!
511.07	Salaries & Wages - Overtime	\$9,485	\$9,000	\$11,855	9,000		\$9,000	0.00%
512.5	Social Security	\$5,877	\$6,165	\$6,170	8,173	\$439	\$8,612	39.68%
512.10	Employer-T.M.R.S.	\$4,574	\$4,936	\$5,229	5,435	\$340	\$5,775	17.00%
512.20	Group H/D Ins Premiums	\$5,677	\$6,109	\$11,768	17,839		\$17,839	192.02%
512.30	Worker's Compensation	\$1,953	\$8,372	\$6,381	9,510	\$249	\$9,759	16.57%
521.01	Office Supplies	\$281	\$250	\$250	\$250		\$250	0.00%
521.02	Printing	\$38	\$120	\$145	\$120	\$80	\$200	66.67%
521.03	Postage	\$85	\$100	\$50	\$100		\$100	0.00%
522.04	Chemical	\$0	\$1,000	\$0	\$1,000		\$1,000	0.00%
523.02	Animal Food	\$1,395	\$1,400	\$900	\$1,400		\$1,400	0.00%
523.03	Cleaning & Janitorial	\$1,213	\$700	\$1,041	\$700	\$200	\$900	28.57%
524.01	Uniforms	\$725	\$800	\$800	\$800		\$800	0.00%
525.01	Fuel	\$4,337	\$5,500	\$7,030	\$5,500	\$1,375	\$6,875	25.00%
526.01	General Safety & Tools	\$550	\$800	\$1,631	\$800		\$800	0.00%
528.03	Non-Capitalized Assets	\$1,688	\$0	\$1,200	\$0	\$6,000	\$6,000	100.00%
531.01	Travel & Training	\$500	\$1,200	\$800	\$1,200	\$1,300	\$2,500	108.33%
531.04	Dues, Subscr. & Publi	\$50	\$50	\$50	\$50		\$50	0.00%
531.07	Public & Employee Rela	\$0	\$250	\$0	\$250	(\$250)	\$0	-100.00%
533.14	Veterinarian	\$0	\$2,000	\$0	\$2,000		\$2,000	0.00%
533.14	Contracted Services	\$725	\$3,000	\$2,990	\$3,000		\$3,000	0.00%
534.90	Leases & Rentals	\$0	\$0	\$0	\$0		\$0	0.00%
536.01	Electricity	\$5,405	\$6,500	\$6,091	\$6,572		\$6,572	1.11%
536.02	Telephone	\$2,261	\$2,000	\$1,702	\$2,000		\$2,000	0.00%
536.03	Water	\$1,368	\$1,700	\$1,140	\$1,700		\$1,700	0.00%
541.02	Land Improvements	\$30	\$500	\$0	\$500		\$500	0.00%
542.03	R & M - Building	\$2,802	\$10,000	\$5,000	\$10,000		\$10,000	0.00%
544.50	R & M - Furniture & Equ	\$0	\$200	\$313	\$200		\$200	0.00%
544.55	R & M - Vehicles & Trai	\$1,515	\$3,000	\$600	\$3,000		\$3,000	0.00%
544.60	R & M - Radios & Instru	\$100	\$150	\$0	\$150		\$150	0.00%
551.11	Vehicle Leases	\$0	\$0	\$0	\$13,944		\$13,944	100.00%
562.03	CE - Building & Improve	\$0	\$125,000	\$14,803	\$0	250,197	\$250,197	100.16%
564.55	CE - Vehicles & Trailer	\$58,145	\$0	\$0	\$0		\$0	100.00%
564.65	CE - Machinery & Equipm	\$0	\$0	\$0	\$0	\$7,000	\$7,000	0.00%
	Total Expenditures	\$180,249	\$272,392	\$158,915	\$188,084	\$287,608	\$475,692	74.64%

Expenditures By Category

Salaries & Benefits	\$97,036	\$106,172	\$112,379	\$132,848	\$21,706	\$154,554	45.57%
Materials & Supplies	\$10,312	\$10,670	\$13,047	\$10,670	\$7,655	\$18,325	71.74%
Services	\$10,309	\$16,700	\$12,773	\$16,772	\$1,050	\$17,822	6.72%
Maintenance	\$4,447	\$13,850	\$5,913	\$13,850	\$0	\$13,850	0.00%
Sundry	\$0	\$0	\$0	\$13,944	\$0	\$13,944	0.00%
Capital Expenditures	\$58,145	\$125,000	\$14,803	\$0	\$257,197	\$257,197	105.76%

Capital Expenditures:

Building Renovation	250,197
Lawn Mower	7,000

Development Services

Our Mission

The mission of the City of Port Lavaca Development Services Department is to protect and enhance the character and stability of the community through both long- and short-range planning activities including management and enforcement of assigned laws, codes, and ordinances and help to manage the development of growth of the City as outlined in the City's Comprehensive Plan.

Description of our Services

The mission of the Planning Division is to assist the residents of Port Lavaca in the achievement of their personal and community development goals. We will provide this service on an individual and timely basis with a commitment to community values, ecological principles for protection of the environment, while evaluating competing priorities and interests.

Through the Plan Review, Permitting and Inspection processes, the Building Department ensures that the construction of all residential and commercial structures meet the zoning ordinances, comply with all City Codes and are consistent with the Comprehensive Master Plan.

The Code Enforcement Department provides enforcement and inspection services required by the City's adopted building codes, land use, issuance of building permits, alcohol in park, peddler & solicitor permits, food truck permits, game room and garage sale permits.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living. This department's goal is to participate in the creation of a community where people can live safely, comfortably, and economically.

Community Development

The Planning Division is to further the welfare of people and their communities by creating convenient, equitable, healthful, efficient, and attractive environments for present and future generations.

Business Development

Port Lavaca is known for creating a business development program that is responsive to existing business needs.

2022-2023 Business Plans (Objectives)

- Create standard operating procedures for all functions of the department
- Stay consistent with enforcement
- Focus on Customer service and quality of service, providing responsive and efficient service to the public in a friendly manner
- Utilize technology better to reduce redundancy in data entry, and data errors.
- Continue to create processes and informational documents for platting and permitting compliance with state codes.
- Patrol city on a weekly basis for enforcement measures
- Expand the IWorq's database with each case of violation
- Provide follow up and follow through information on violation status to complainants, internal staff, and city leaders through IWorq's database.
- Provide online permit applications and payments
- Draft a zoning ordinance
- Hold a district community meeting to educate public of building safety and fair housing
- Establish a process for bringing substandard structures into compliance

2021-2022 Accomplishments of Prior Year Business Plans

- Executed a new Professional Services Contract with Bureau Veritas
- Adopted the 2015 IBC family of codes, 2017 National Electric Code and Wind Provisions of the 2018 IBC
- Updated or revised fees for permits (Elect)
- Initiated Predevelopment Meetings between potential developers and Fire, Public Works and Engineering to review concept and preliminary plans prior to submittal to the Planning Board and Council
- Campaign to permit the temporary signs at various commercial locations
- Removed four junk vehicles and one RV
- Certify mailed twelve letters and over two dozen door hanger notices
- Stop work order on a commercial property for no permits and under construction. Since then, they have fully complied and are permitted.
- Initiated the maintenance and records on the code enforcement vehicle.

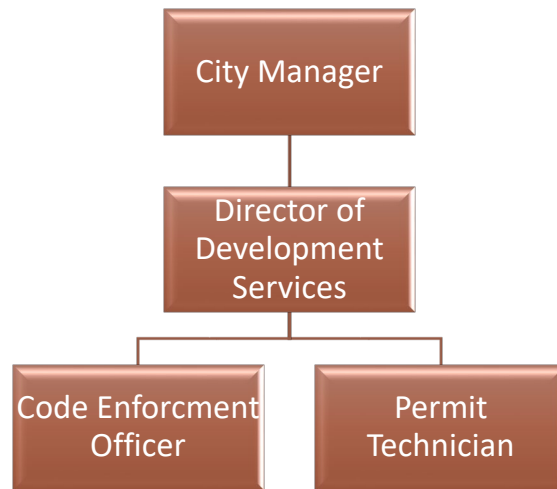
Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Code Enforcement Officer	1	1	1	1
Permit Technician	1	1	1	1
Part-time – Intern	.25	.25	.25	.25
Director of Dev. Services	0	0	0	1
Total – FTE’S	2.25	2.25	2.25	3.25

Performance Measures

	Actual	Budget	Estimated	Budget
<i>Our Workload</i>	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023
Number of code enforcement inspections	1,500	1,425	2,668	3,000
<i>Measuring our Effectiveness</i>				
Response to code enforcement requests within 1 business day	100%	100%	100%	100%

Develpoment Services Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Development Services
Expenditure Detail

General Fund
Account: 001-0320

Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
511.01 Salaries & Wages	\$70,511	\$85,656	\$83,796	186,470		\$186,470	117.70%
511.06 Salaries & Wages - Temp	\$0	\$0	\$0		\$7,467	\$7,467	#DIV/0!
511.07 Salaries & Wages - Overtime	\$1,763	\$2,000	\$2,568	2,000		\$2,000	100.00%
512.5 Social Security	\$5,296	\$6,553	\$6,250	14,683	153	\$14,836	126.40%
512.10 Employer-T.M.R.S.	\$4,121	\$5,246	\$5,349	11,030		\$11,030	110.25%
512.20 Group H/D Ins Premiums	\$9,938	\$23,634	\$22,735	31,382		\$31,382	32.78%
512.30 Worker's Compensation	\$584	\$367	\$280	667	21	\$688	87.41%
521.01 Office Supplies	\$1,918	\$2,600	\$2,600	\$2,600		\$2,600	0.00%
521.02 Printing	\$475	\$1,550	\$300	\$1,550		\$1,550	0.00%
521.03 Postage	\$281	\$2,500	\$307	\$2,500	\$500	\$3,000	20.00%
524.01 Uniforms	\$449	\$500	\$400	\$500		\$500	0.00%
525.01 Fuel	\$622	\$1,500	\$1,636	\$1,500	\$375	\$1,875	25.00%
528.03 Non-Capitalized Assets	\$3,292	\$3,010	\$1,000	\$3,010	\$1,000	\$4,010	33.22%
531.01 Travel & Training	\$915	\$5,000	\$2,525	\$5,000		\$5,000	0.00%
531.03 Licenses & Certificate	\$150	\$1,000	\$1,000	\$1,000		\$1,000	0.00%
531.04 Dues, Subscr. & Publi	\$1,081	\$800	\$1,000	\$800	\$800	\$1,600	100.00%
533.14 Contracted Services	\$60,703	\$80,000	\$98,877	\$80,000		\$80,000	0.00%
533.16 Bureau Veritas- Claret	\$7,320	\$30,000	\$5,000	\$30,000		\$30,000	0.00%
533.19 Demolition Services	\$0	\$15,700	\$50	\$15,700	\$4,300	\$20,000	27.39%
533.25 Liens Expenses	\$28	\$5,000	\$26	\$5,000		\$5,000	0.00%
536.02 Telephone	\$2,591	\$2,650	\$3,140	\$2,650	\$550	\$3,200	20.75%
544.50 R & M - Furniture & Equ	\$0	\$2,200	\$0	\$2,200		\$2,200	100.00%
544.51 Maintenance Contracts	\$0	\$1,970	\$0	\$1,970		\$1,970	100.00%
544.55 R & M - Vehicles & Trai	\$974	\$1,200	\$250	\$1,200	\$1,800	\$3,000	150.00%
551.11 Vehicle Leases	\$0	\$0	\$1,163	\$2,704		\$2,704	#DIV/0!
564.50 CE - Furniture & Equip	\$0	\$0	\$0	\$0		\$0	0.00%
564.55 CE - Vehicles & Trailer	\$0	\$0	\$0	\$0		\$0	0.00%
Total Expenditures	\$173,012	\$280,636	\$240,252	\$406,115	\$16,966	\$423,081	50.76%

Expenditures By Category

Salaries & Benefits	\$92,213	\$123,456	\$120,978	\$246,231	\$7,641	\$253,872	105.64%
Materials & Supplies	\$7,037	\$11,660	\$6,243	\$11,660	\$1,875	\$13,535	16.08%
Services	\$72,788	\$140,150	\$111,618	\$140,150	\$5,650	\$145,800	4.03%
Maintenance	\$974	\$5,370	\$250	\$5,370	\$1,800	\$7,170	33.52%
Sundry	\$0	\$0	\$1,163	\$2,704	\$0	\$2,704	0.00%
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

STREETS

Our Mission

The mission of the City of Port Lavaca Streets Department is to provide service to the City of Port Lavaca by maintaining and improving the City's infrastructure (streets).

Description of our Services

The Street Department provides street maintenance services and maintains major capital improvements to include street paving, grading, clearing drainage ways, seal coat maintenance, street sweeping and traffic control sign maintenance on 50 miles of street and 90 miles of curb and gutter.



Strategic Focus

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2022-2023 Business Plans (Objectives)

- Continue sweeping all streets at least 2 times per year, patching potholes, and maintaining the streets
- Continue Drainage project in Alamo Heights
- Continue sidewalk improvements on Smith Road.
- Complete Mariemont & Lynnhaven street crack filling maintenance program with a slurry seal.
- Continue seal coat program using Iwork to identify needs to formulate bid package for Saluria & Chevy Chase
- Complete Phase I of CDBG
- Complete Alamo Heights & Independence Engineering
- Continue Annual spring cleanup event
- Expand nuisance vegetation eradication program with bi-weekly spraying schedule.

2021-2022 Accomplishments of Prior Year Business Plans

- Reconstructed George Street from Virginia to Commerce (Lester Contracting)
- Construction of Ezzel Street completed (Lester Contracting)
- Continued zone implementation of street Maintenance.
- Annual spring clean event (successfully collected 320yds of debris, 40yds of scrap metal, 40 cubic yds of brush)
- Resurfaced streets Seadrift, George, Half League, Benavides, S. Ann
- Started level-up for sealcoat projects
- Crack sealing 45% Mariemont subdivision (6 drums to date with 2 on hand to complete as time permits)
- Started CDBG street & drainage.

Budgeted Personnel

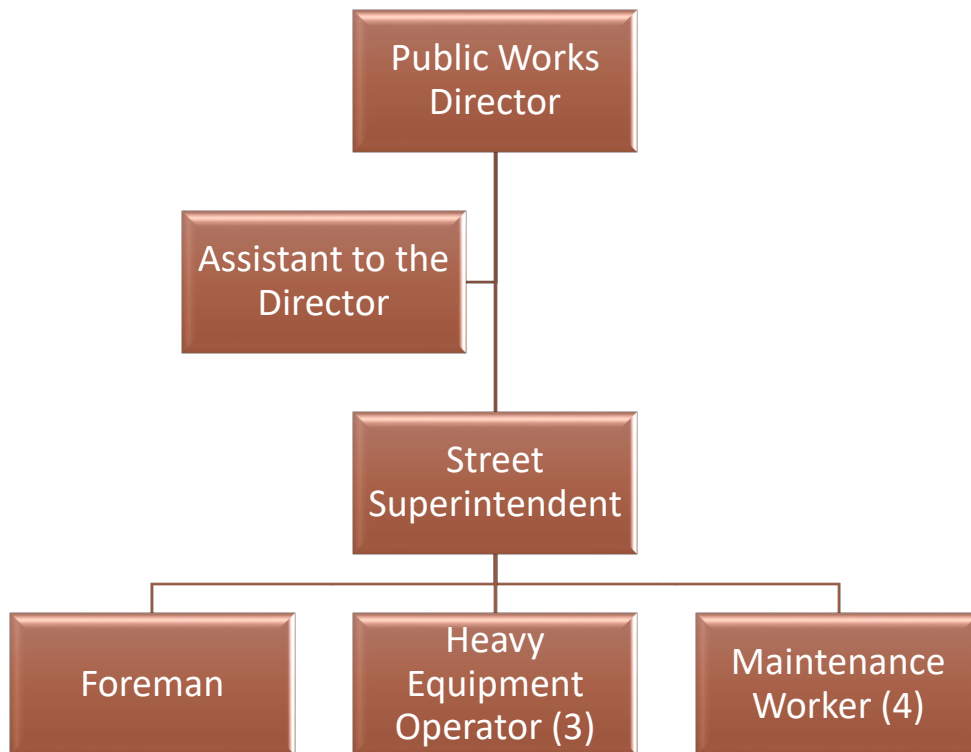
Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Public Works Director*	.5*	.5*	.5*	.5*
Administrative Assistant*	.5*	.5*	.5*	.5*
Maintenance Superintendent	1	1	1	1
Street Foreman	1	0	1	0
Heavy Equipment Operators	2	4	2	4
Maintenance Workers	3	4	3	4
Temporary Workers (Summer)	0	1.15	0	1.15
Total - FTE'S	8	11.15	8	11.15

*Position funded ½ Utility Maintenance

Performance Measures

	Actual	Budget	Estimated	Budget
<i>Our Workload</i>	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023
Percent of streets swept (4 times)	100%	100%	84%	100%
Yards of debris removed	200	150	125	150
<i>Measuring our Effectiveness</i>				
% of emergency calls responded to within 4 hrs.	100%	99%	100%	100%
Have work orders for potholes repair complete in 1 month	1 Month	1 Month	2 Month	1 Month

Street Department Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Streets
Expenditure Detail

General Fund
Account: 001-0410

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent +/(%)
Description								
511.01	Salaries & Wages	\$354,833	\$464,296	\$394,208	451,050		\$451,050	-2.85%
511.06	Salaries & Wages - Temp	\$144	\$15,000	\$0	15,000		\$15,000	0.00%
511.07	Salaries & Wages - Overtime	\$6,100	\$15,000	\$5,400	15,000		\$15,000	0.00%
512.5	Social Security	\$25,614	\$36,666	\$28,972	35,653		\$35,653	-2.76%
512.10	Employer-T.M.R.S.	\$20,964	\$27,593	\$24,736	25,863		\$25,863	-6.27%
512.20	Group H/D Ins Premiums	\$90,885	\$106,332	\$91,521	106,714		\$106,714	0.36%
512.30	Worker's Compensation	\$22,411	\$24,835	\$18,928	24,149		\$24,149	-2.76%
521.01	Office Supplies	\$678	\$1,000	\$700	\$1,000	\$500	\$1,500	50.00%
522.01	Ag & Botanical	\$418	\$1,000	\$590	\$1,000		\$1,000	0.00%
523.03	Cleaning & Janitorial	\$326	\$1,000	\$400	\$1,000		\$1,000	0.00%
524.01	Uniforms	\$4,814	\$5,000	\$3,804	\$5,000	\$500	\$5,500	10.00%
525.01	Fuel	\$20,504	\$15,000	\$27,961	\$15,000	\$10,000	\$25,000	66.67%
526.01	General Safety & Tools	\$11,381	\$8,000	\$22,310	\$8,000	\$2,000	\$10,000	25.00%
528.03	Non-Capitalized Assets	\$4,100	\$780	\$780	\$780	\$2,720	\$3,500	348.72%
529.11	Lighting & Decoration	\$0	\$0	\$0	\$25,000		\$25,000	100.00%
531.01	Travel & Training	\$30	\$2,500	\$50	\$2,500		\$2,500	0.00%
531.03	Licenses & Certificate	\$0	\$0	\$0	\$0		\$0	0.00%
533.14	Contracted Services	\$133,489	\$225,000	\$133,638	\$175,000		\$175,000	-22.22%
534.90	Leases & Rentals	\$32,259	\$5,000	\$1,000	\$5,000		\$5,000	0.00%
536.01	Electricity	\$5,912	\$10,000	\$6,214	\$6,819		\$6,819	-31.81%
536.02	Telephone	\$7,689	\$7,800	\$7,312	\$7,800		\$7,800	0.00%
536.03	Water	\$1,377	\$2,000	\$860	\$2,000		\$2,000	0.00%
536.05	Street Lights	\$87,199	\$85,000	\$98,931	\$91,283		\$91,283	7.39%
536.06	Solid Waste Disposal	\$34,882	\$30,000	\$23,696	\$30,000		\$30,000	0.00%
536.07	Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
542.03	R & M - Building	\$750	\$10,000	\$2,531	\$10,000		\$10,000	0.00%
543.04	R & M Improvement OTB	\$8,223	\$50,000	\$500	\$50,000	(\$40,000)	\$10,000	-80.00%
543.05	R&M - Infrastructure	\$0	\$20,000	\$0	\$20,000		\$20,000	0.00%
543.051100	R & M- Inf - Sealcoat P	\$0	\$225,000	\$225,000	\$225,000	(\$25,000)	\$200,000	-11.11%
543.051200	R & M- Inf - Patching M	\$33,784	\$100,000	\$100,000	\$100,000		\$100,000	0.00%
543.20	R & M- Storm Drain	\$0	\$20,000	\$0	\$20,000		\$20,000	0.00%
544.50	R & M - Furniture & Equ	\$0	\$2,000	\$2,000	\$2,000		\$2,000	100.00%
544.55	R & M - Vehicles & Trai	\$9,482	\$3,500	\$9,437	\$3,500	\$6,500	\$10,000	185.71%
544.60	R & M - Radios & Instru	\$0	\$0	\$0	\$0		\$0	0.00%
544.65	R & M - Machinery & Equ	\$61,128	\$45,000	\$38,452	\$45,000	\$0	\$45,000	0.00%
553.06	Xfer Out - FD 155	\$0	\$0	\$0	\$0		\$0	0.00%
553.10	Xfer Out - FD 220 Street	\$2,439,000	\$0	\$0	\$0		\$0	0.00%
551.11	Vehicle Lease	\$0	\$0	\$0	\$40,096		\$40,096	100.00%
561.02	CE - Land & Improvement	\$0	\$15,000	\$0	-		\$0	-100.00%
562.03	CE - Building & Improve	\$0	\$25,000	\$25,500	\$0		\$0	100.00%
563.05	CE - Infrastructure	\$0	\$377,409	\$677,409	\$0		\$0	100.00%
564.55	CE - Vehicles & Trailer	\$0	\$0	\$41,677	\$0		\$0	0.00%
564.65	CE - Machinery & Equipm	\$242,990	\$0	\$0	\$0	\$347,100	\$347,100	100.00%
Total Expenditures		\$3,661,366	\$1,981,711	\$2,014,517	\$1,566,206	\$304,320	\$1,870,526	-5.61%

Expenditures By Category

Salaries & Benefits	\$520,951	\$689,722	\$563,765	\$673,428	\$0	\$673,428	-2.36%
Materials & Supplies	\$42,221	\$31,780	\$56,545	\$56,780	\$15,720	\$72,500	128.13%
Services	\$302,837	\$367,300	\$271,701	\$320,402	\$0	\$320,402	-12.77%
Maintenance	\$113,367	\$475,500	\$377,920	\$475,500	(\$58,500)	\$417,000	-12.30%
Sundry	\$2,439,000	\$0	\$0	\$40,096	\$0	\$40,096	#DIV/0!
Capital Expenditures	\$242,990	\$417,409	\$744,586	\$0	\$347,100	\$347,100	-16.84%

Capital Expenditures:

60" HDPE at 5th St Outfall	514,627	Future Bonds
Motor grader	197,100	FARF
Dump Truck	150,000	FARF

PARKS

Our Mission

The mission of the City of Port Lavaca Parks Department is to serve the City of Port Lavaca residents and visitors by providing the highest standard of parks and leisure services, available in a safe, efficient, and professional manner.

Description of our Services

The Parks Department provides operation and maintenance services to include mowing, landscaping, park maintenance, playground equipment inspections, and custodial duties, maintenance of the swimming pool and construction of new projects.



Strategic Focus

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2022-2023 Business Plans (Objectives)

- Daily Park Inspection of Maintenance and grounds keeping
- Adopt a parkland and trail dedication ordinance that requires land dedication (or fee-in-lieu) for parks and improvements. The ordinance should also require developers to dedicate and construct trails in accordance with the trails master plan.
- Continue the planned improvements at Wilson Park and City Park
- Identify the desired placement and path of a boardwalk in Port Lavaca. Consider developing a detailed plan for the boardwalk design.
- Continue improvements at Butterfly Park including lighting and multiple shade structures
- Expand nuisance vegetation eradication program with bi-weekly spraying schedule

2021-2022 Accomplishments of Prior Year Business Plans

- Re-did 5 cabanas with siding and metal roofing
- Reroofed pier restrooms at Lighthouse beach
- Removed the telescopes had them painted and re-installed at bird view pavilion
- Installed new roof, new door, and steps at shellfish lift station
- Painted recreation room exterior removed and installed new lifeguard chairs at city pool
- Re-roofed cabanas at bayfront and lighthouse beach
- Painted interior and exterior of restroom and replaced siding at city park.
- Re-leveled cabana at George Adams Park
- Installed 2 cement pads and placed 2 benches on pads at city park and George Adams Park
- Installed new water fountain at George Adams Park
- Broke ground at skate park
- City Park Tot Playscape – Safety surface boarder and original wood fiber mulch
- Butterfly Park – replaced original wood fiber mulch at swing set
- Installed 2 new lifeguard stands

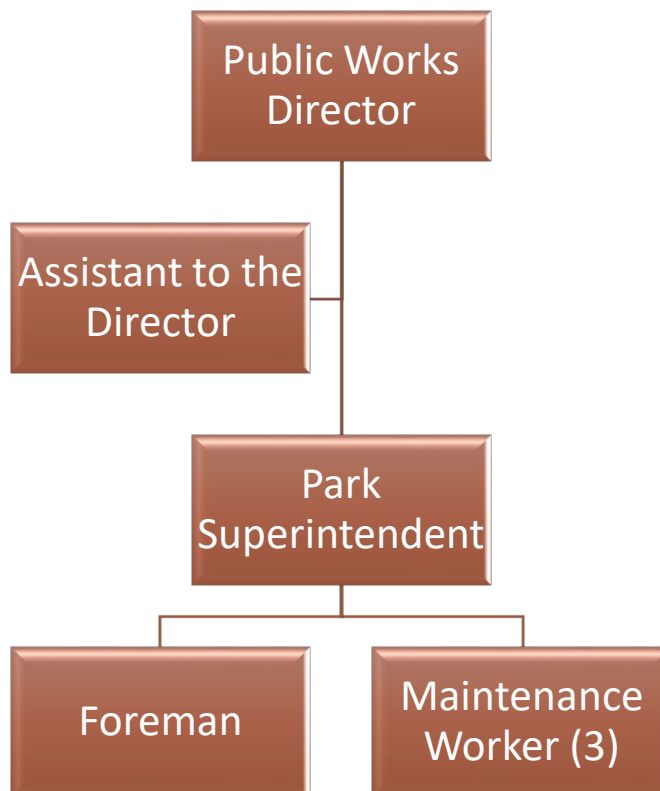
Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Lead Parks Maintenance Worker	1	1	1	1
Maintenance Workers	4	4	4	4
Temporary Worker (Summer)	0	0	.23	.23
Total – FTE'S	5	5	5.23	5.23

Performance Measures

<i>Our Workload</i>	Actual FY 2020-2021	Budget FY 2021-2022	Estimated FY 2021-2022	Budget FY 2022-2023
Acres of park grounds maintained	167.07	167.07	167.07	167.32
Number of playground inspections performed	32	35	40	52
<i>Measuring our Effectiveness</i>				
% of park maintenance completed on time	98%	98%	100%	100%
% of bi-weekly spraying accomplished	0%	0%	0%	100%

Parks Department Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Parks & Recreation
Expenditure Detail

General Fund
Account: 001-0501

	Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent +/(%)
511.01	Salaries & Wages	\$188,993	\$212,246	\$215,693	223,681		\$223,681	5.39%
511.06	Salaries & Wages - Temp	\$1,781	\$5,760	\$2,000	\$5,760		\$5,760	100.00%
511.07	Salaries & Wages - Overtime	\$9,721	\$5,000	\$12,708	15,000		\$15,000	200.00%
512.5	Social Security	\$14,261	\$16,619	\$15,441	18,259		\$18,259	9.87%
512.10	Employer-T.M.R.S.	\$11,603	\$12,953	\$14,197	13,777		\$13,777	6.36%
512.20	Group H/D Ins Premiums	\$44,224	\$64,721	\$55,218	59,232		\$59,232	-8.48%
512.30	Worker's Compensation	\$3,303	\$5,476	\$4,174	6,000		\$6,000	9.58%
521.01	Office Supplies	\$80	\$100	\$36	\$100	(\$100)	\$0	100.00%
522.01	Ag & Botanical	\$0	\$1,250	\$590	\$1,250	\$1,250	\$2,500	100.00%
523.03	Cleaning & Janitorial	\$12,092	\$10,000	\$14,813	\$10,000	\$5,000	\$15,000	50.00%
524.01	Uniforms	\$1,854	\$2,500	\$2,000	\$2,500	\$200	\$2,700	8.00%
525.01	Fuel	\$6,019	\$6,000	\$6,121	\$6,000	\$1,500	\$7,500	25.00%
526.01	General Safety & Tools	\$1,839	\$3,000	\$2,248	\$3,000		\$3,000	0.00%
528.03	Non-Capitalized Assets	\$0	\$1,040	\$0	\$1,040	\$2,660	\$3,700	255.77%
529.11	Lighting & Decoration	\$23,587	\$25,000	\$25,000	\$25,000		\$25,000	0.00%
531.01	Travel & Training	\$77	\$500	\$500	\$500		\$500	0.00%
533.14	Contracted Services	\$0	\$50,000	\$16,743	\$50,000		\$50,000	100.00%
534.90	Leases & Rentals	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000	0.00%
536.01	Electricity	\$23,375	\$32,000	\$34,461	\$31,397	\$3,000	\$34,397	7.49%
536.02	Telephone	\$1,140	\$1,200	\$1,447	\$1,200		\$1,200	0.00%
536.03	Water	\$20,046	\$15,000	\$23,945	\$15,000	\$10,000	\$25,000	66.67%
541.02	Landscaping	\$0	\$1,000	\$0	\$1,000		\$1,000	0.00%
542.03	R & M - Building	\$6,493	\$3,000	\$33,730	\$3,000	\$2,000	\$5,000	66.67%
543.04	R & M Improvement OTB	\$25,007	\$40,000	\$46,382	\$40,000		\$40,000	0.00%
543.10	Swimming Pool Operatio	\$26,903	\$75,000	\$81,610	\$82,000		\$82,000	9.33%
544.55	R & M - Vehicles & Trai	\$1,809	\$2,000	\$2,691	\$2,000	\$1,000	\$3,000	50.00%
544.65	R & M - Machinery & Equ	\$6,110	\$4,000	\$3,793	\$4,000	\$1,000	\$5,000	25.00%
561.02	CE - Land & Improvement	\$395,391	\$0	\$0	\$0		\$0	#DIV/0!
562.03	CE - Building & Improve	\$79,200	\$0	\$52,350	\$0		\$0	0.00%
563.05	CE - Infrastructure	\$30,350	\$970,766	\$894,174	\$0	140,000	\$140,000	-85.58%
564.55	CE - Vehicles & Trailer	\$0	\$0	\$0	\$0		\$0	#DIV/0!
564.65	CE - Machinery & Equipm	\$26,576	\$0	\$0	\$0	\$16,000	\$16,000	0.00%
	Total Expenditures	\$961,834	\$1,568,131	\$1,562,065	\$622,696	\$183,510	\$806,206	-48.59%

Expenditures By Category

Salaries & Benefits	\$273,886	\$322,775	\$319,431	\$341,709	\$0	\$341,709	5.87%
Materials & Supplies	\$45,471	\$48,890	\$50,808	\$48,890	\$10,510	\$59,400	21.50%
Services	\$44,638	\$100,700	\$77,096	\$100,097	\$13,000	\$113,097	12.31%
Maintenance	\$66,322	\$125,000	\$168,206	\$132,000	\$4,000	\$136,000	8.80%
Sundry	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expenditures	\$531,517	\$970,766	\$946,524	\$0	\$156,000	\$156,000	-83.93%

Minimum Budget Target 250,703 276,340 274,181 284,625 284,625

Required Carry Over **\$6,066**

Capital Expenditures:

Wilson Park Improv	140,000	Carry Over
	140,000	

BAUER CENTER



Our Mission

The mission of the Bauer Center is to provide the City of Port Lavaca a quality facility for seminars, reunions, dances, and other events.

Description of our Services

The Convention and Visitors Bureau provides management and operations for the facilities of the Bauer Community Center. Revenues are generated from facility rentals and rentals of the electronic advertising display sign. The maintenance costs are provided by the City of Port Lavaca.



Strategic Focus

Business Development

Port Lavaca is known for creating a business development program that is responsive to existing business needs.

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2022-2023 Business Plans (Objectives)

- Create a more extensive marketing plan
- Continue long range maintenance program for the facility
- Replace signs
- Replace sound Boards

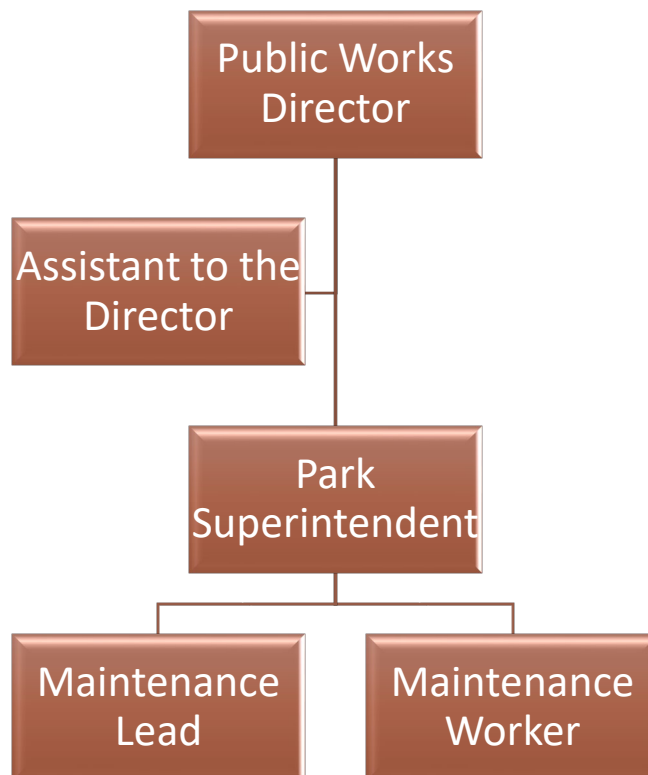
2021-2022 Accomplishments of Prior Year Business Plans

- Approximately 100 events
- Rehabilitate parking lot (In progress)

Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Maintenance Lead	1	1	1	1
Maintenance Workers	1	1	1	1
Total – FTE'S	2	2	2	2

Bauer Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Bauer Center
Expenditure Detail

General Fund
Account: 001-0502

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
Description								
511.01	Salaries & Wages	\$45,303	\$95,484	\$72,457	63,076		\$63,076	-33.94%
511.06	Salaries & Wages - Temp	\$0	\$0	\$0			\$0	0.00%
511.07	Salaries & Wages - Overtime	\$2,130	\$1,027	\$10,469	15,000		\$15,000	1360.56%
512.5	Social Security	\$3,544	\$7,383	\$6,110	5,973		\$5,973	-19.10%
512.10	Employer-T.M.R.S.	\$2,772	\$5,911	\$5,103	4,618		\$4,618	-21.87%
512.20	Group H/D Ins Premiums	\$5,895	\$23,671	\$12,321	26,502		\$26,502	11.96%
512.30	Worker's Compensation	\$1,387	\$2,899	\$2,209	2,469		\$2,469	-14.85%
521.01	Office Supplies	\$0	\$0	\$0	\$0		\$0	0.00%
523.03	Cleaning & Janitorial	\$8,823	\$7,500	\$9,741	\$7,500	\$2,500	\$10,000	33.33%
524.01	Uniforms	\$570	\$1,200	\$840	\$1,200	\$300	\$1,500	25.00%
525.01	Fuel	\$509	\$400	\$385	\$400		\$400	0.00%
526.01	General Safety & Tools	\$348	\$500	\$400	\$500	\$500	\$1,000	100.00%
528.03	Non-Capitalized Assets	\$0	\$0	\$0	\$0		\$0	0.00%
529.11	Lighting & Decoration	\$19	\$1,000	\$0	\$1,000		\$1,000	0.00%
533.06	Inspection Services	\$0	\$520	\$520	\$520	\$0	\$520	0.00%
533.14	Contracted Services	\$50,275	\$55,000	\$50,300	\$55,000		\$55,000	0.00%
534.90	Leases & Rentals	\$3,037	\$4,500	\$3,467	\$4,500		\$4,500	0.00%
536.01	Electricity	\$27,344	\$35,000	\$26,315	\$32,331	\$0	\$32,331	-7.63%
536.02	Telephone	\$981	\$1,100	\$1,485	\$1,100	\$400	\$1,500	36.36%
536.03	Water	\$1,669	\$2,700	\$1,779	\$2,700		\$2,700	0.00%
536.07	Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
541.02	Landscaping	\$4,040	\$4,500	\$4,200	\$4,500	\$0	\$4,500	0.00%
542.03	R & M - Building	\$12,672	\$15,000	\$15,000	\$15,000		\$15,000	0.00%
543.04	R & M Improvement OTB	\$3,337	\$6,615	\$4,500	\$6,500		\$6,500	-1.74%
544.50	R & M - Furniture & Equ	\$0	\$3,000	\$3,000	\$3,000	\$9,000	\$12,000	300.00%
544.55	R & M - Vehicles & Trai	\$306	\$300	\$300	\$300		\$300	0.00%
544.65	R & M - Machinery & Equ	\$232	\$300	\$300	\$300		\$300	0.00%
551.11	Vehicle Leases	\$0	\$0	\$0	\$13,076		\$13,076	#DIV/0!
561.02	CE - Land & Improvement	\$0	\$50,000	\$0	\$0	70,000	\$70,000	40.00%
562.03	CE - Building & Improve	\$0	\$0	\$0	\$0		\$0	0.00%
564.50	CE - Furniture & Equipment	\$0	\$5,385	\$5,385	\$0		\$0	-100.00%
Total Expenditures		\$175,193	\$330,895	\$236,586	267,065	\$82,700	349,765	5.70%

Expenditures By Category

Salaries & Benefits	\$61,031	\$136,375	\$108,669	\$117,638	\$0	\$117,638	-13.74%
Materials & Supplies	\$10,269	\$10,600	\$11,366	\$10,600	\$3,300	\$13,900	31.13%
Services	\$83,306	\$98,820	\$83,866	\$96,151	\$400	\$96,551	-2.30%
Maintenance	\$20,587	\$29,715	\$27,300	\$29,600	\$9,000	\$38,600	29.90%
Sundry	\$0	\$0	\$0	\$13,076	\$0	\$13,076	0.00%
Capital Expenditures	\$0	\$55,385	\$5,385	\$0	\$70,000	\$70,000	26.39%

Capital Expenditures:

New sign for BC	50,000
Sound Boards	20,000
	70,000

NON-DEPARTMENTAL

Description of our Services

Expenditures considered to be of a non-departmental nature include health insurance claims, safety plan, Texas Workforce Commission (TWC), audit fees, general liability insurance, Fixed Asset Replacement Fund (FARF) allocations and approved contingency allocations.

Contingency

In accordance with section 7.11 of the City Charter, contingency appropriations are to be used in case of unforeseen items approved by the City Manager and City Council. Expenditure details shall be recorded and itemized for reconciliation. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriations; the spending of which shall be charged to the departments or activities for which the appropriations are made.

Fixed Asset Replacement Fund (FARF) Allocations

FARF allocations are for the future purchase of governmental fund assets. A minimum threshold will be reviewed annually for appropriateness based on the depreciation schedule and age of the asset portfolio.

City of Port Lavaca
Annual Budget
FY 2022-2023

Non-Departmental
Expenditure Detail

General Fund
Account: 001-9800

	Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
511.01	Salaries & Wages	\$0	\$0	\$0	\$0		\$0	0.00%
512.03	Group H/D Ins Claims	\$860	\$0	\$0	\$0		\$0	0.00%
512.05	Social Security	\$1,933	\$0	\$2,345	\$0		\$0	0.00%
512.10	Employer-T.M.R.S.	\$1,552	\$0	\$1,887	\$0		\$0	0.00%
512.31	Unemployment Insurance	\$2,349	\$0	\$600	\$0		\$0	0.00%
512.40	Safety Pay	\$49,923	\$26,000	\$26,000	\$25,000		\$25,000	-3.85%
524.19	COVID-19 Expenditures	\$1,687	\$0	\$0	\$0		\$0	0.00%
524.4586	Winter Storm DR-4586	\$1,294	\$0	\$0	\$0		\$0	0.00%
531.01	Travel & Training	\$12,845	\$15,000	\$12,500	\$15,000		\$15,000	0.00%
531.04	Dues, Subscr. & Publi	\$6,412	\$10,000	\$9,500	\$10,000		\$10,000	0.00%
531.05	Advertising & Legal No	\$8,913	\$7,500	\$7,387	\$7,500		\$7,500	0.00%
531.07	Public & Employee Rela	\$3,135	\$7,000	\$4,552	\$7,000		\$7,000	0.00%
532.01	Audit Fees	\$13,600	\$14,000	\$16,660	\$14,000		\$14,000	0.00%
532.06	Health & Fitness	\$15,733	\$33,002	\$27,118	\$33,002		\$33,002	0.00%
532.07	Legal - Regular	\$68,869	\$70,000	\$53,203	\$70,000		\$70,000	0.00%
532.08	Legal - Special	\$0	\$5,000	\$0	\$5,000		\$5,000	0.00%
533.09	CCAD Tax Collection	\$24,293	\$26,000	\$24,719	\$26,000		\$26,000	0.00%
533.10	CCAD Tax Appraisal	\$62,852	\$65,000	\$64,607	\$67,500		\$67,500	3.85%
533.11	CCAD Attorney Fees	\$39,427	\$34,000	\$30,754	\$34,000		\$34,000	0.00%
533.14	Contracted Services	\$0	\$2,500	\$500	\$2,500		\$2,500	0.00%
535.01	General Liability Insu	\$69,516	\$78,959	\$79,863	\$77,538		\$77,538	-1.80%
535.10	Windstorm Ins	\$74,359	\$59,844	\$62,615	\$201,325		\$201,325	236.42%
536.07	Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
542.55	Technology Services	\$3,016	\$0	\$0	\$0		\$0	0.00%
544.51	Maintenance Contracts	\$1,400	\$3,200	\$0	\$3,200	\$5,000	\$8,200	156.25%
544.55	R & M - Vehicles & Trai		\$0				\$0	0.00%
552.10	SECO Loan Principle	\$12,655	\$0	\$14,760	\$20,127		\$20,127	0.00%
552.20	SECO Loan Interest	\$4,659	\$0	\$2,554	\$2,958		\$2,958	0.00%
553.05	Xfer Out - FD 701 (Payr	\$1,996	\$0	(\$2,831)	\$0		\$0	0.00%
553.101	Xfer Out - HOT	\$0	\$0	\$0	\$80,158		\$80,158	0.00%
553.136	Xfer Out- FD 136 CDBG DR	\$0	\$1,060,880	\$1,060,880	\$0		\$0	-100.00%
553.14	Xfer Out - Fund 147-Hom	\$20,060	\$12,000	\$20,060		\$0	\$0	-100.00%
553.15	Xfer Out- FD 206 FARF	\$209,694	\$115,000	\$0	\$0		\$0	-100.00%
553.159	Xfer to Fund 159	\$17,870	\$0	\$0			\$0	0.00%
553.218	Xfer to Fund 218	\$416,134	\$0	\$0			\$0	0.00%
553.501	Xfer-Out - FD 501	\$0	\$0	\$683,815	\$0		\$0	0.00%
553.35	Hurricane	\$0	\$0	\$0	\$0		\$0	0.00%
553.50	Safety Program	\$6,700	\$10,500	\$10,500	\$10,500		\$10,500	0.00%
553.503	Xfer Out - Fund 503	\$311,974	\$0	\$0	\$0	\$176,703	\$176,703	0.00%
553.504	Xfer Out - Fund 504	\$0	\$0	\$0	\$0		\$0	0.00%
553.51	Railroad Rental	\$2,460	\$2,400	\$2,534	\$2,400	\$200	\$2,600	8.33%
554.62	Contribution-Service C	\$2,500	\$2,500	\$0	\$2,500		\$2,500	0.00%
554.85	Fixed Asset Records	\$325	\$500	\$722	\$500	\$250	\$750	50.00%
554.90	Miscellaneous	\$744	\$500	\$425	\$500		\$500	0.00%
554.95	Claims & Settlements	\$0	\$0	\$0	\$0		\$0	0.00%
554.97	Economic Development	\$0	\$0	\$0	\$0		\$0	0.00%
554.98	Contingency	\$0	\$42,000	\$0	\$59,500		\$59,500	41.67%
	Total Expenditures	\$1,471,739	\$1,703,285	\$2,218,229	\$777,708	\$182,153	\$959,861	-43.65%
Expenditures By Category								
	Salaries & Benefits	\$56,617	\$26,000	\$30,832	\$25,000	\$0	\$25,000	-3.85%
	Materials & Supplies	\$2,981	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Services	\$399,954	\$427,805	\$393,978	\$570,365	\$0	\$570,365	33.32%
	Maintenance	\$21,730	\$3,200	\$17,314	\$26,285	\$5,000	\$31,285	877.66%
	Sundry	\$1,007,771	\$1,246,280	\$1,793,419	\$179,143	\$177,153	\$356,296	-71.41%
	Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

City of Port Lavaca
Annual Budget
FY 2022-2023

General Fund Expenditure Summary

Department	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to base	Budget 2022-2023	Percent + / (-)
001-0010 City Council	\$32,244	\$32,787	\$32,587	\$34,187	(\$470)	\$33,717	2.84%
001-0020 City Manager	\$235,208	\$232,635	\$262,684	\$292,096	\$128,200	\$420,296	100.00%
001-0030 City Secretary	\$179,824	\$216,639	\$199,161	\$212,112	\$25,500	\$237,612	9.68%
001-0035 Human Resource	\$35,347	\$17,050	\$29,602	\$17,050	\$7,000	\$24,050	41.06%
001-0060 Municipal Court	\$140,574	\$164,170	\$145,227	\$155,505	\$1,100	\$156,605	-4.61%
001-0070 Technology Services	\$251,896	\$379,203	\$335,526	\$301,510	\$91,258	\$392,768	3.58%
001-0075 Economic Development	\$255,660	\$552,443	\$653,458	\$0	\$0	\$0	-100.00%
001-0080 Finance	\$279,050	\$299,429	\$303,357	\$335,227	(\$100)	\$335,127	11.92%
001-0090 City Hall	\$119,241	\$403,570	\$120,493	\$93,930	\$284,175	\$378,105	-6.31%
001-0110 Police	\$2,035,325	\$2,605,510	\$2,528,613	\$2,624,829	\$52,655	\$2,677,484	2.76%
001-0120 Fire	\$1,426,592	\$2,018,545	\$1,930,819	\$1,973,556	\$196,013	\$2,169,569	7.48%
001-0210 Animal Control	\$180,249	\$272,392	\$158,915	\$188,084	\$287,608	\$475,692	74.64%
001-0320 Code Enforcement/Inspec	\$173,012	\$280,636	\$240,252	\$406,115	\$16,966	\$423,081	50.76%
001-0410 Streets	\$3,661,366	\$1,981,711	\$2,014,517	\$1,566,206	\$304,320	\$1,870,526	-5.61%
001-0501 Parks & Recreation	\$961,834	\$1,568,131	\$1,562,065	\$622,696	\$183,510	\$806,206	-48.59%
001-0502 Bauer Center	\$175,193	\$330,895	\$236,586	\$267,065	\$82,700	\$349,765	5.70%
001-9800 Non-Departmental	\$1,471,739	\$1,703,285	\$2,218,229	\$777,708	\$182,153	\$959,861	-43.65%
001-XXXX Planning	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$11,614,354	\$13,059,031	\$12,972,091	\$9,867,878	\$1,842,588	\$11,710,466	-10.33%

General Fund Expenditure Summary
By Expenditure Category

	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to base	Budget 2022-2023	Percent + / (-)
Salaries & Benefits	\$4,922,196	\$5,950,232	\$5,463,052	\$6,373,864	\$42,122	\$6,415,986	7.83%
Materials & Supplies	\$280,746	\$358,346	\$395,827	\$308,671	\$124,450	\$433,121	20.87%
Services	\$1,287,502	\$1,453,041	\$1,274,524	\$1,533,306	\$89,225	\$1,622,531	11.66%
Maintenance	\$606,038	\$1,197,188	\$1,045,976	\$1,126,175	\$41,958	\$1,168,133	-2.43%
Sundry	\$3,484,201	\$1,440,923	\$1,973,391	\$545,846	\$177,153	\$662,339	-54.03%
Capital Expenditures	\$1,050,412	\$2,657,801	\$2,835,822	\$1,600	\$1,368,250	\$1,369,850	-48.46%

ENTERPRISE FUNDS



PUBLIC UTILITY FUND

The Public Utility Fund accounts for the operations of the Public Utility Billing, Water Distribution, Sewer, and Solid Waste Departments

City of Port Lavaca
Annual Budget
FY 2022-2023

Public Utility Fund
Revenues and Expenses

		Actual	Budget *	Estimate	Base	Adjustments	Budget	Percent
REVENUE		2020-2021	2021-2022	2021-2022	2022-2023	to Base	2022-2023	+ / (-)
431.11	Water - Metered	\$2,080,457	\$2,010,000	\$2,180,197	\$2,400,000		\$2,500,000	24.38%
431.12	Water - Bulk	\$210	\$0	\$0	\$0		\$0	0.00%
431.13	Water - Metered County	\$72,574	\$73,000	\$65,737	\$80,000		\$80,000	9.59%
431.21	Sewer Residential	\$1,033,004	\$1,060,000	\$1,045,375	\$1,150,000		\$1,250,000	17.92%
431.22	Sewer Commercial	\$796,928	\$750,000	\$788,110	\$775,000		\$800,000	6.67%
431.23	Sewer County	\$43,574	\$43,000	\$44,526	\$43,000		\$43,000	0.00%
431.25	Sewer-Low Pressure	\$585	\$600	\$975	\$975		\$975	62.50%
431.31	Waste - Garbage Collection	\$700,649	\$695,000	\$799,450	\$911,373		\$911,373	31.13%
431.32	Spring Cleanup	\$101,677	\$100,000	\$82,128	\$100,000		\$100,000	0.00%
432.05	GBRA Fees	\$344,927	\$422,016	\$408,905	\$517,440		\$517,440	22.61%
432.11	Water Taps	\$18,050	\$20,000	\$14,874	\$20,000		\$20,000	0.00%
432.21	Sewer Taps	\$2,530	\$4,000	\$21,934	\$4,000		\$4,000	0.00%
432.60	Damages Reimbursement	\$951	\$0	\$1,106	\$0		\$0	#DIV/0!
432.61	Service Call Fees	\$1,040	\$1,000	\$8,740	\$1,000		\$1,000	0.00%
432.62	Service Transfer Fees	\$1,050	\$750	\$1,400	\$1,000		\$1,000	33.33%
432.63	Service Reconnection Fee	\$36,436	\$50,000	\$64,975	\$60,000		\$60,000	20.00%
432.64	Service Temp Water	\$770	\$500	\$720	\$500		\$500	0.00%
432.65	Sales Tax-Garbage	\$12,850	\$0	\$0	\$0		\$0	#DIV/0!
442.01	Late Payment Penalties	\$32,174	\$90,000	\$77,407	\$90,000		\$90,000	0.00%
451.01	Interest Income	\$4,807	\$5,000	\$24,308	\$25,000		\$25,000	400.00%
459.03	Returned Check Fee	\$240	\$1,000	\$800	\$1,000		\$1,000	0.00%
459.04	Bad Debt Account Collection	\$82,170	\$5,000	\$146,828	\$35,000		\$35,000	600.00%
459.08	CCRWSS-GBRA Transmission	\$43,248	\$43,000	\$37,688	\$43,000		\$43,000	0.00%
459.11	Auction/Sale Proceeds	\$0	\$2,000	\$0	\$2,000		\$2,000	100.00%
459.12	TML Reimbursements	\$3,651	\$0	\$22,347	\$0		\$0	#DIV/0!
459.90	Miscellaneous Income	\$5,246	\$1,000	\$2	\$1,000		\$1,000	0.00%
459.92	Equity Balance Forward	\$0	\$0	\$0	\$0		\$0	0.00%
493.01	Xfer In - Various Funds	\$0	\$683,815	\$683,815	\$0	131,463	\$131,463	0.00%
493.02	Xfer In - Fund 136	\$0	\$0	\$0	\$0		\$0	0.00%
Total Revenue		\$5,419,798	\$6,060,681	\$6,522,347	\$6,261,288	\$131,463	\$6,617,751	9.19%
								% of Total W&S Expenses
EXPENSE								
20-5200	Technology Services	\$100,827	\$94,922	\$107,725	\$110,800	\$3,000	\$113,800	1.57%
20-5210	Utility Billing	\$188,036	\$355,590	\$383,369	\$404,064	\$18,600	\$422,664	5.82%
20-5215	Maintenance	\$2,153,290	\$1,205,025	\$1,187,161	\$1,306,908	\$159,100	\$1,466,008	20.19%
20-5260	Wastewater Treatment	\$1,433,175	\$1,109,803	\$779,790	\$848,209	\$119,413	\$967,622	13.33%
20-5265	Non-Departmental	\$4,017,541	\$2,728,135	\$2,741,529	\$3,417,019	\$873,402	\$4,290,421	59.09%
Total Expenses		\$7,892,869	\$5,493,475	\$5,199,574	\$6,087,000	\$1,173,515	\$7,260,515	
Less Transfers		(\$2,457,660)	(\$791,410)	(\$791,410)	(\$324,342)	(\$341,907)	(\$666,249)	
Less Capital Expenditures		\$0	(\$300,000)	(\$91,677)	\$0	(\$131,463)	(\$131,463)	
Operating Expenditures		\$5,435,209	\$4,402,065	\$4,316,487	\$5,762,658	\$700,145	\$6,462,803	
Operating Revenue Over/(Under) Exp		(\$15,411)	\$974,801	\$1,522,045	\$498,630		\$23,485	
Excess Revenue/(Expense)		(\$2,473,071)	\$567,206	\$1,322,773	\$174,288		(\$642,764)	
Prior Year Balance **		\$2,612,717	\$1,819,548	\$139,646	\$1,462,419		\$1,462,419	
Actual/Anticipated Balance		\$139,646	\$2,386,754	\$1,462,419	\$1,636,708		\$819,656	
Fund Bal as % of Operating Exp		2.57%	54.22%	33.88%	28.40%		12.68%	
Fund Bal in Days		9	198	124	104		46	

* - as amended

** - Working Capital Basis

City of Port Lavaca
Annual Budget
FY 2022-2023

Technology Services
Expenditure Detail

Public Utility Fund
Account: 501-0070

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
	Description							
536.5132	Cable & Internet	\$3,222	\$3,200	\$3,244	3,200		\$3,200	0.00%
536.5133	Cable & Internet	\$1,189	\$2,500	\$1,189	\$2,500		\$2,500	0.00%
536.5134	Cable & Internet	\$1,812	\$2,000	\$1,935	\$2,000		\$2,000	0.00%
542.5132	Contracted Service - UB	\$75,097	\$58,622	\$70,222	\$70,500	\$3,000	\$73,500	25.38%
542.5133	Congracted Service - Maint	\$4,273	\$6,000	\$4,273	\$6,000		\$6,000	0.00%
542.5134	Contracted Service - WWTP	\$0	\$6,000	\$6,000	\$6,000		\$6,000	0.00%
542.9800	Contracted Service - All	\$15,234	\$16,600	\$20,862	\$20,600		\$20,600	24.10%
	Total Expenditures	\$100,827	\$94,922	\$107,725	\$110,800	\$3,000	\$113,800	19.89%

Expenditures By Category

Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Materials & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Services	\$6,223	\$7,700	\$6,368	\$7,700	\$0	\$7,700	\$7,700	0.00%
Maintenance	\$19,507	\$28,600	\$31,135	\$32,600	\$0	\$32,600	\$32,600	13.99%

UTILITY BILLING

Our Mission

To provide efficient and effective billing and revenue collection services to City utility customers and for City departments in an accurate and timely manner.

Description of our Services

The Utility Billing Department falls under the direction of the Finance Director and ensures that the utility customers are billed at the rates approved by City Council for water, sewer, and garbage. This department is also the central point for most cash collections for other City departments and serves the citizens in many other ways including customer service requests for disconnects, connects, transfers of service, garbage inquiries and cart replacement, and acts as a centralized hub for most customer inquiries. The department assists in investigation and maintenance of the City's water system and works serve its customers in a timely and courteous manner.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.

2022-2023 Business Plans (Objectives)

- Cross train employees to learn the billing process
- Respond within twenty-four hours to complaints regarding water leaks to reduce water loss
- Enhance the web page for customer information and ease of communication
- Reduce paper by digitally archiving application forms and other documents utilizing Content Manager
- Activate NOTIFY Program for billing due date reminders
- Comprehensive evaluation of system capabilities to enhance customer experience
- Train staff and implement Content Manager
- Increase billing inserts to provide more communication with the community

2021-2022 Accomplishments of Prior Year Business Plans

- Increased use of utility bills inserts as an avenue to share valuable information with the community
- Created a one-stop Customer Service email and telephone hub to enhance customer service experience

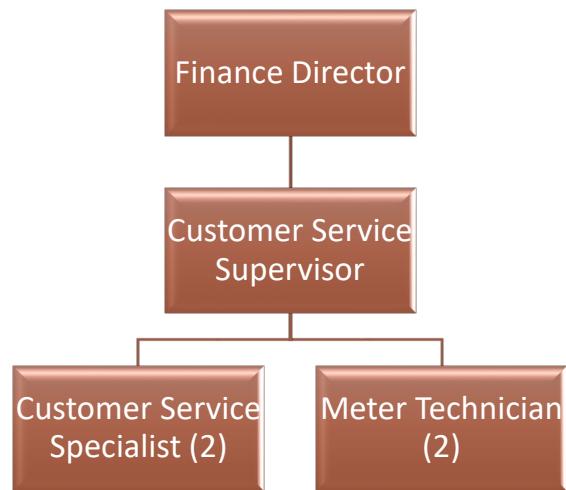
Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Customer Service Supervisor	0	1	0	1
Customer Service Specialist	2	2	2	2
Account Billing Clerk	1	0	1	0
Meter Technician	0	2	0	2
Total – FTE'S	3	5	3	5

Performance Measures

<i>Our Workload</i>	Actual FY 2020-2021	Budget FY 2021-2022	Estimated FY 2021-2022	Budget FY 2022-2023
Number of utility account bills generated	58,012	58,015	58,018	58,020
Number of utility payments received	42,775	42,780	53,376	51,538
Number of port commission bills generated	886	885	553	528
Number of port commission payments received	661	665	509	486
Number of bad debts write offs	179	200	0	150
Amount of bad debt recoveries	\$82,170	\$5,000	\$147,000	\$35,000
Meter reading service orders generated	5,009	5,100	4,809	4,900
<i>Measuring our Effectiveness</i>				
Percentage of monthly bills posted to customer accounts within 24 hours of receipt	N/A	100%	100%	100%
Percentage of billing adjustments due to meter reading and/or billing errors	N/A	Less than 1%	Less than 1%	Less than 1%
Number of work orders outstanding after thirty (30) days	0	0	Less than 1%	0%
Utility bill inserts	4	6	11	10
Successful implementation of Tyler Content Manager	N/A	YES	YES	YES
Number of Employees to learn Billing Process	0	0	½	2
Class D Certification for Meter Technicians	0	0	0	2
Number of Cutoffs	1800	2000	2000	2000
Percentage of Cutoffs reconnected same Day.	100%	100%	100%	100%

Utility Billing Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Utility Billing
Expenditure Detail

Public Utility Fund
Account: 501-5132

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
511.01	Salaries & Wages	\$106,057	\$191,071	\$174,668	199,227		\$199,227	4.27%
511.07	Salaries & Wages - Overtime	\$2,995	\$2,568	\$9,223	5,000		\$5,000	94.70%
512.5	Social Security	\$7,925	\$14,617	\$13,328	15,241		\$15,241	4.27%
512.10	Employer-T.M.R.S.	\$6,349	\$11,703	\$11,232	11,784		\$11,784	0.69%
512.20	Group H/D Ins Premiums	\$22,556	\$47,573	\$51,770	72,669		\$72,669	52.75%
512.30	Worker's Compensation	\$255	\$2,508	\$1,911	1,517		\$1,517	-39.51%
521.01	Office Supplies	\$2,235	\$2,500	\$4,178	\$2,500	\$2,000	\$4,500	80.00%
521.03	Postage	\$229	\$250	\$200	\$250		\$250	0.00%
524.01	Uniforms	\$13	\$200	\$604	\$200	\$500	\$700	250.00%
525.01	Fuel	\$0	\$2,000	\$3,716	\$2,000	\$1,000	\$3,000	100.00%
526.01	General Safety & Tools	\$293	\$500	\$800	\$500		\$500	100.00%
528.03	Non-Capitalized Assets	\$0	\$500	\$0	\$500		\$500	100.00%
529.01	Certificates, Awards,	\$0	\$0	\$0	\$0		\$0	0.00%
529.11	Lighting & Decoration	\$30	\$0	\$0	\$0		\$0	0.00%
531.01	Travel & Training	\$27	\$2,000	\$1,500	\$2,000		\$2,000	0.00%
531.07	Public & Employee Rela	\$15	\$0	\$0	\$0		\$0	0.00%
533.14	Contracted Services	\$35,789	\$49,200	\$45,000	\$49,200		\$49,200	0.00%
536.02	Telephone	\$1,527	\$3,000	\$1,600	\$3,000		\$3,000	0.00%
536.07	Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
543.04	R & M Improvement OTB	\$0	\$1,000	\$0	\$1,000		\$1,000	0.00%
544.50	R & M - Furniture & Equ	\$0	\$500	\$400	\$500		\$500	0.00%
544.51	Maintenance Contracts	\$1,581	\$1,500	\$1,600	\$1,500	\$100	\$1,600	6.67%
544.55	R & M - Vehicles & Trai	\$14	\$2,000	\$2,027	\$2,000		\$2,000	0.00%
544.60	R & M - Radios & Instru	\$0	\$400	\$0	\$400		\$400	0.00%
544.6020	Meter Maintenance	\$0	\$20,000	\$59,559	\$20,000	\$15,000	\$35,000	75.00%
551.11	Vehicle Leases	\$0	\$0	\$0	\$13,076		\$13,076	0.00%
544.01	Cash Over/Short	\$146	\$0	\$53	\$0		\$0	0.00%
Total Expenditures		\$188,036	\$355,590	\$383,369	404,064	\$18,600	\$422,664	18.86%

Expenditures By Category

Salaries & Benefits	\$146,137	\$270,040	\$262,132	\$305,438	\$0	\$305,438	13.11%
Materials & Supplies	\$2,800	\$5,950	\$9,498	\$5,950	\$3,500	\$9,450	58.82%
Services	\$37,358	\$54,200	\$48,100	\$54,200	\$0	\$54,200	0.00%
Maintenance	\$1,595	\$25,400	\$63,586	\$25,400	\$15,100	\$40,500	59.45%
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Sundry	\$146	\$0	\$53	\$13,076	\$0	\$13,076	0.00%
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Capital Expenditure Detail:

Total Capital Expenditures \$0

MAINTENANCE

Our Mission

The mission of the City of Port Lavaca Maintenance Department is to provide customers with an efficient maintenance process as it pertains to the City's water distribution and sewer collection system.

Description of our Services

The Maintenance Department provides support to the utility system by ensuring work orders are processed in a timely manner. The department provides daily maintenance on the water and sewer system which includes new water and sewer taps, water and sewer line repair, sewer main cleaning and customer service.



Strategic Focus

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2022-2023 Business Plans (Objectives)

- Become TTHM compliant and move toward Superior Water System designation by continuing daily flushing and completion of design and construction of water storage and pump.
- Move toward violation free TCEQ inspections
- Ensure proper certification of operators by providing continuing education
- Initial response to water & sewer issues within 24 hours
- Replace Deshazor subdivision line phase I
- Replace broken valves in distribution system when identified by valve audit
- Rework transmission line at Alcoa and 238 to remove bottleneck and replace faulty valves.
- Complete engineering and start construction of GST and high service pumpstation
- Incorporate a sanitary sewer inflow and infiltration remediation program (smoke, testing and cleanout cap replacement program).

2021-2022 Accomplishments of Prior Year Business Plans

- 93 watermain/service line leak repairs Replaced water line on Brookhollow Drive.
- 105 sewer complaints (stoppages, smell, overflows, etc.).
- 5 water taps completed
- 9 Sewer taps installed
- Addressed complaints (149)
- Replaced 3 fire hydrants and 2 Valve, Contractor installed 4 hydrants and 4 valves
- Installed 4 automatic flushers to ward TTHM compliant
- Initiated smoke testing in Ann St. Sanitary sewer Basin
- Initiated Public Awareness Campaign for “Cap the sewer cleanout” & Fats, Oils & Grease”

Budgeted Personnel

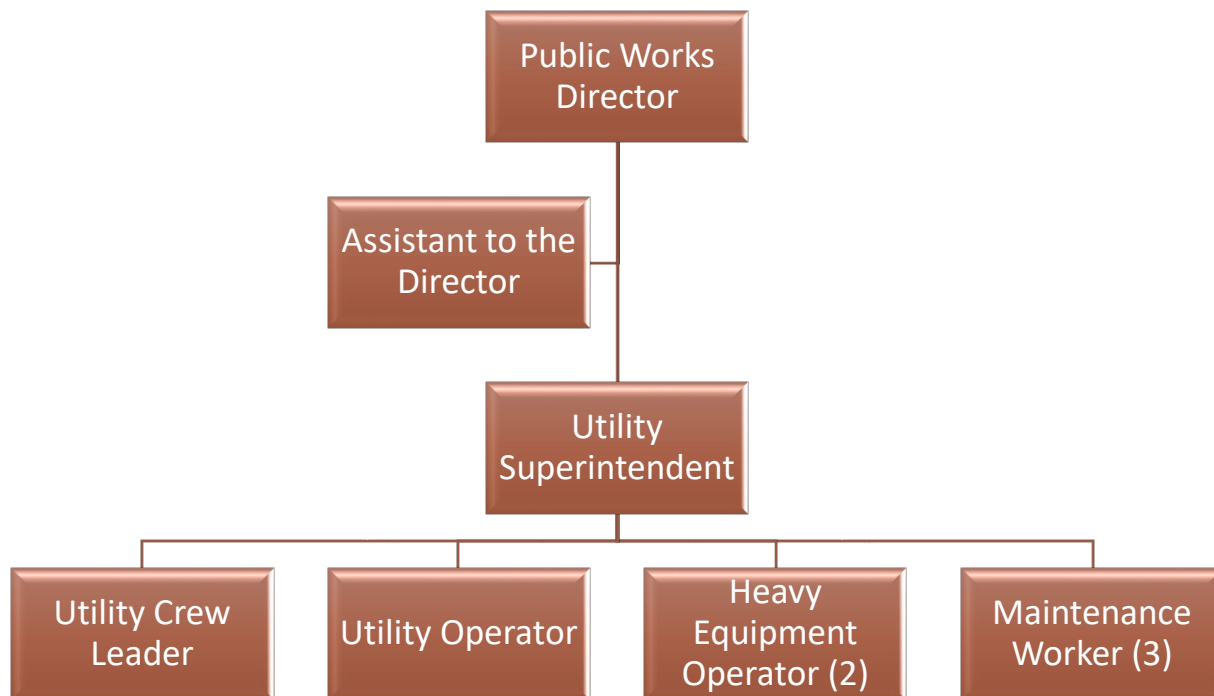
Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Public Works Director*	0.5*	0.5*	0.5*	0.5*
Administrative Assistant*	0.5*	0.5*	0.5*	0.5*
Utility Superintendent	1	1	1	1
Utility Operator	1	1	1	1
Crew Leader	1	1	1	1
Heavy Equipment Operator	1	2	1	2
Utility Maintenance Workers	3	3	3	3
Total	8	9	8	9

*Position funded ½ by Streets

Performance Measures

	Actual FY 2020-2021	Budget FY 2021-2022	Estimated FY 2021-2022	Budget FY 2022-2023
<i>Our Workload</i>				
Number of work orders completed	625	625	400	625
Number of quality samples taken	136	136	136	152
Number of water main leaks repaired	75	75	93	90
<i>Measuring our Effectiveness</i>				
Water service complaints as a % of total customer accounts	Less than 1 %	Less than 1 %	Less than 1%	Less than 1%
Sewer service complaints as a % of total customer accounts	Less than 1 %	Less than 1 %	Less than 1%	Less than 1%
Number of water & sewer issues responded to within 24 hours	100%	100%	50%	100%
% of Continuing Ed Received				
# of valves & fire hydrants replaced	6 Valves	7 Hydrants	1 Valve 3 Hydrants	6 Valves 6 Hydrants

Utility Maintenance Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Maintenance
Expenditure Detail

Public Utility Fund
Account: 501-5133

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
511.01	Salaries & Wages	\$365,979	\$342,685	\$360,826	419,542		\$419,542	22.43%
511.06	Salaries & Wages - Temp	\$0	\$0	\$0	\$0		\$0	0.00%
511.07	Salaries & Wages - Overtime	\$28,697	\$25,000	\$52,295	50,000		\$50,000	100.00%
512.5	Social Security	\$28,107	\$26,215	\$30,662	32,095		\$32,095	22.43%
512.10	Employer-T.M.R.S.	\$22,894	\$20,989	\$25,777	24,816		\$24,816	18.23%
512.20	Group H/D Ins Premiums	\$69,651	\$76,300	\$58,545	46,952		\$46,952	-38.46%
512.30	Worker's Compensation	\$9,636	\$10,486	\$7,992	12,838		\$12,838	22.43%
521.01	Office Supplies	\$1,302	\$1,500	\$1,500	\$1,500		\$1,500	0.00%
521.03	Postage	\$241	\$200	\$246	\$200		\$200	0.00%
522.04	Chemical	\$0	\$0	\$0	\$0		\$0	0.00%
523.03	Cleaning & Janitorial	\$528	\$500	\$550	\$500		\$500	0.00%
524.01	Uniforms	\$4,326	\$5,000	\$4,500	\$5,000	\$500	\$5,500	10.00%
525.01	Fuel	\$22,158	\$18,000	\$34,886	\$18,000	\$7,000	\$25,000	38.89%
526.01	General Safety & Tools	\$17,634	\$5,000	\$5,300	\$5,000		\$5,000	0.00%
528.03	Non-Capitalized Assets	\$0	\$3,500	\$0	\$0	\$9,000	\$9,000	157.14%
531.01	Travel & Training	\$2,307	\$3,500	\$3,500	\$3,500		\$3,500	0.00%
531.03	Licenses & Certificate	\$225	\$1,000	\$1,000	\$1,000		\$1,000	0.00%
531.04	Dues, Subscr. & Publi	\$521	\$750	\$676	\$750		\$750	0.00%
533.06	Inspection Services	\$15,018	\$20,000	\$15,019	\$20,000		\$20,000	0.00%
533.14	Contracted Services	\$350,368	\$215,000	\$213,947	\$215,000		\$215,000	0.00%
533.20	Testing Services	\$23,980	\$15,000	\$30,384	\$15,000	\$15,000	\$30,000	100.00%
534.90	Leases & Rentals	\$2,971	\$4,500	\$2,433	\$4,500		\$4,500	0.00%
536.02	Telephone	\$4,853	\$3,500	\$4,435	\$3,500	\$1,000	\$4,500	28.57%
536.07	Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
542.03	R & M - Building	\$108	\$0	\$0	\$0		\$0	0.00%
543.05	R&M - Infrastructure	\$122,604	\$60,000	\$9,800	\$60,000		\$60,000	0.00%
543.1010	R & M - Inf - Water Main	\$184,891	\$160,000	\$160,000	\$160,000		\$160,000	0.00%
543.1020	R & M - Inf - Sewer Main	\$60,778	\$80,000	\$16,000	\$80,000		\$80,000	0.00%
544.50	R & M - Furniture & Equ	\$0	\$0	\$0	\$0		\$0	0.00%
544.55	R & M - Vehicles & Trai	\$14,690	\$6,000	\$21,000	\$6,000	\$2,000	\$8,000	33.33%
544.60	R & M - Radios & Instru	\$0	\$400	\$0	\$400	(\$400)	\$0	-100.00%
544.6020	Meter Maintenance	\$31,410	\$0	\$5,000	\$0	\$5,000	\$5,000	0.00%
544.65	R & M - Machinery & Equ	\$14,313	\$25,000	\$8,898	\$25,000		\$25,000	0.00%
544.67	R&M - Private I&I Program	\$0	\$0	\$0	\$0	\$50,000	\$50,000	100.00%
544.70	I & I Improvements	\$0	\$75,000	\$66,500	\$75,000		\$75,000	0.00%
551.11	Vehicle Leases	\$0	\$0	\$3,813	\$20,815		\$20,815	100.00%
553.06	Xfer Out - FD 217	\$753,100	\$0	\$0	\$0		\$0	0.00%
553.10	Xfer Out - FD 165	\$0	\$0	\$0	\$0		\$0	0.00%
563.05	CE - Infrastructure	\$0	\$0	\$0	\$0		\$0	0.00%
564.55	CE - Vehicles & Trailer	\$0	\$0	\$41,677	\$0		\$0	0.00%
564.65	CE - Machinery & Equipm	\$0	\$0	\$0	\$0	\$70,000	\$70,000	100.00%
Total Expenditures		\$2,153,290	\$1,205,025	\$1,187,161	\$1,306,908	\$159,100	\$1,466,008	21.66%

Expenditures By Category

Salaries & Benefits	\$524,964	\$501,675	\$536,097	586,243	\$0	\$586,243	16.86%
Materials & Supplies	\$46,189	\$33,700	\$46,982	\$30,200	\$16,500	\$46,700	38.58%
Services	\$400,243	\$263,250	\$271,394	\$263,250	\$16,000	\$279,250	6.08%
Maintenance	\$428,794	\$406,400	\$287,198	\$406,400	\$56,600	\$463,000	13.93%
Transfers	\$753,100	\$0	\$0	\$0	\$0	\$0	0.00%
Sundry	\$0	\$0	\$3,813	\$20,815	\$0	\$20,815	100.00%
Capital Expenditures	\$0	\$0	\$41,677	\$0	\$70,000	\$70,000	100.00%

Capital Expenditure Detail:

Mini Excavator & Trailer	\$70,000	FARF
Total Capital Expenditures	\$70,000	

WASTEWATER

Our Mission

The mission of the City of Port Lavaca Wastewater Department is to provide its customers with safe collection and transportation of wastewater while providing excellent customer service.

Description of our Services

The Wastewater Department provides support to the utility system by operating the 2 MGD wastewater treatment plant and 22 lift stations. In addition, the department is responsible for sludge disposal, laboratory/process control, pretreatment program, monitoring through the City's lift stations and Supervisory Control and Data Acquisition System (SCADA) operations.



Strategic Focus

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.

2022-2023 Business Plans (Objectives)

- Remain violation free TCEQ inspections
- Ensure staff reaches certification requirements by ensuring staff passes applicable examinations
- Completion of Lynnhaven and Brooks collection system lift stations (in progress)
- Rehabilitate Sludge pump (in engineering)
- Rehabilitate Blower Building (in engineering)
- Rehabilitate sludge building and appurtenances
- Ann street lift station replacement/rehab

2021-2022 Accomplishments of Prior Year Business Plans

- Rebuilt bar screen
- Achieved violation free TCEQ inspections (no inspection so far this year)
- New Lynnhaven Lift Station 85% complete
- Generator project complete
- Engineering plans for plant upgrade in process
- Treated 368.61 million gallons of wastewater to date
- Removed approximately 1,200 tons of treated wastewater sludge

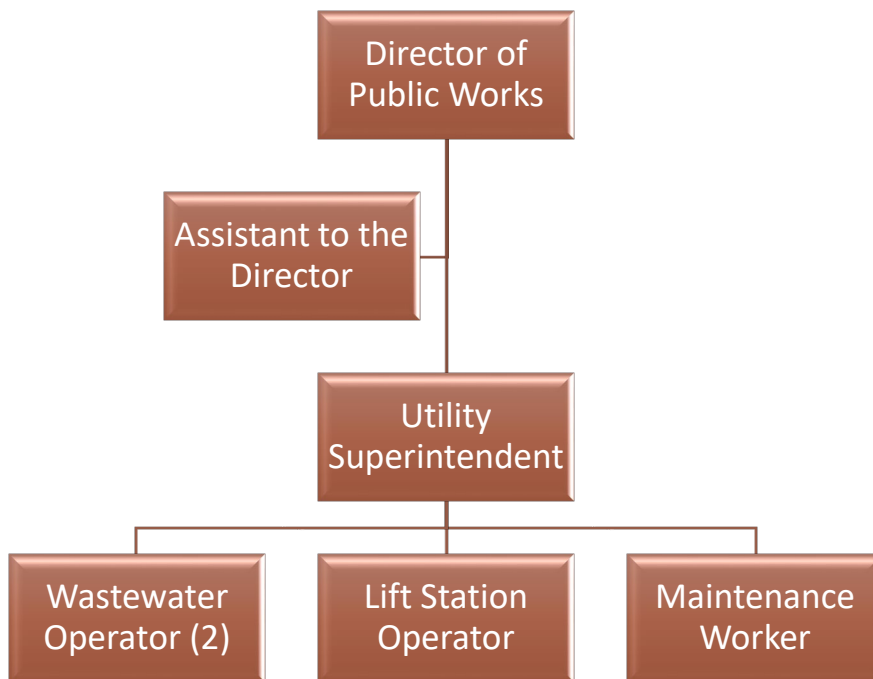
Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Wastewater Operator	1	2	1	2
Utility Operator	0	1	0	1
Maintenance Worker	2	1	2	1
Total – FTE'S	3	4	3	4

Performance Measures

<i>Our Workload</i>	Actual FY 2020-2021	Budget FY 2021-2022	Estimated FY 2021-2022	Budget FY 2022-2023
Total gallons of wastewater treated per year in millions	375.60	372.64	368.61	450
Number of sanitary sewer overflows	2	2	3	3
Tons of sludge per year	1,177.97	1,197.36	1,200	1,500
<i>Measuring our Effectiveness</i>				
Percentage of solids removed from wastewater treatment plant	97.90%	97.90%	98%	98%
# of certified operators	1	1	1	2

WWTP Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Wastewater Treatment
Expenditure Detail

Public Utility Fund
Account: 501-5134

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent +/(%)
511.01	Salaries & Wages	\$103,201	\$159,938	\$84,417	171,595		\$171,595	7.29%
511.07	Salaries & Wages - Overtime	\$13,420	\$8,000	\$17,433	8,000		\$8,000	0.00%
512.5	Social Security	\$8,330	\$12,235	\$7,466	13,127		\$13,127	7.29%
512.10	Employer-T.M.R.S.	\$6,825	\$9,796	\$6,492	10,150		\$10,150	3.61%
512.20	Group H/D Ins Premiums	\$24,059	\$41,390	\$27,343	65,830		\$65,830	59.05%
512.30	Worker's Compensation	\$2,847	\$4,894	\$3,730	5,251		\$5,251	7.29%
521.01	Office Supplies	\$491	\$500	\$500	\$500		\$500	0.00%
522.03	Laboratory	\$12,381	\$13,000	\$11,850	\$13,000	\$7,000	\$20,000	53.85%
522.04	Chemical	\$1,593	\$8,000	\$7,236	\$8,000		\$8,000	0.00%
523.03	Cleaning & Janitorial	\$0	\$300	\$100	\$300		\$300	0.00%
524.01	Uniforms	\$2,117	\$1,700	\$1,300	\$1,700	\$200	\$1,900	11.76%
525.01	Fuel	\$2,309	\$5,000	\$6,018	\$5,000	\$2,500	\$7,500	50.00%
526.01	General Safety & Tools	\$3,114	\$1,500	\$2,190	\$1,500	\$500	\$2,000	33.33%
528.03	Non-Capitalized Assets	\$0	\$0	\$0	\$0	\$2,250	\$2,250	0.00%
529.10	Aggregate Materials	\$0	\$5,000	\$0	\$5,000		\$5,000	0.00%
531.01	Travel & Training	\$1,750	\$2,500	\$1,500	\$2,500	\$1,000	\$3,500	40.00%
531.03	Licenses & Certificate	\$111	\$750	\$230	\$750		\$750	0.00%
531.90	Disposal Services-Sludge	\$16,100	\$50,000	\$23,195	\$50,000		\$50,000	0.00%
533.06	Inspection Services	\$18,550	\$20,000	\$20,500	\$20,000	\$10,000	\$30,000	50.00%
533.14	Contracted Services	\$63,031	\$5,500	\$2,500	\$5,500	\$9,500	\$15,000	172.73%
533.20	Testing Services	\$29,866	\$35,000	\$31,241	\$35,000		\$35,000	0.00%
534.90	Leases & Rentals	\$576	\$6,000	\$13,600	\$6,000		\$6,000	0.00%
536.01	Electricity	\$108,850	\$150,000	\$129,564	\$125,044	\$25,000	\$150,044	0.03%
536.02	Telephone	\$608	\$800	\$608	\$800		\$800	0.00%
536.03	Water	\$28,924	\$31,000	\$24,928	\$31,000		\$31,000	0.00%
536.07	Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
542.03	R & M - Building	\$2,964	\$10,000	\$5,400	\$10,000		\$10,000	0.00%
543.05	R&M - Infrastructure	\$0	\$0	\$3,188	\$0		\$0	0.00%
543.10	R & M - Lift Stations	\$108,231	\$100,000	\$165,000	\$100,000		\$100,000	0.00%
543.17	R & M - WWTP	\$147,100	\$100,000	\$66,540	\$100,000		\$100,000	0.00%
543.20	R & M- Sewer-Low Press	\$600	\$15,000	\$32,812	\$15,000		\$15,000	0.00%
544.55	R & M - Vehicles & Trai	\$2,204	\$4,000	\$15,139	\$4,000		\$4,000	0.00%
544.65	R & M - Machinery & Equ	\$7,989	\$8,000	\$17,770	\$8,000		\$8,000	0.00%
544.70	I & I Improvements	\$45,034	\$0	\$0	\$0		\$0	0.00%
553.06	Xfer Out - FD 217	\$450,000	\$0	\$0	\$0		\$0	0.00%
553.10	Xfer Out - FD 165	\$220,000	\$0	\$0	\$0		\$0	0.00%
551.11	Vehicle Leases	\$0	\$0	\$0	\$25,663		\$25,663	100.00%
563.05	CE - Infrastructure	\$0	\$300,000	\$50,000	\$0	\$0	\$0	-100.00%
564.55	CE - Vehicles & Trailer	\$0	\$0	\$0	\$0		\$0	0.00%
564.65	CE - Machinery & Equipm	\$0	\$0	\$0	\$0	\$61,463	\$61,463	100.00%
Total Expenditures		\$1,433,175	\$1,109,803	\$779,790	\$848,209	\$119,413	\$967,622	-12.81%

Expenditures By Category

Salaries & Benefits	\$158,682	\$236,253	\$146,881	\$273,952	\$0	\$273,952	15.96%
Materials & Supplies	\$22,005	\$35,000	\$29,194	\$35,000	\$12,450	\$47,450	35.57%
Services	\$268,366	\$301,550	\$247,866	\$276,594	\$45,500	\$322,094	6.81%
Maintenance	\$314,122	\$237,000	\$305,849	\$237,000	\$0	\$237,000	0.00%
Transfers	\$670,000	\$0	\$0	\$0	\$0	\$0	0.00%
Sundry	\$0	\$0	\$0	\$25,663	\$0	\$25,663	100.00%
Capital Expenditures	\$0	\$300,000	\$50,000	\$0	\$61,463	\$61,463	-79.51%

Capital Expenditure Detail:

Ann Liftstation	\$0	
Skidsteer Loader	\$61,463	FARF
Total Capital Expenditures	\$61,463	

City of Port Lavaca
Annual Budget
FY 2022-2023

Non-Departmental
Expenditure Detail

Public Utility Fund
Account: 501-9800

Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent +/(%)
511.01 Salaries & Wages	\$0	\$0	\$0	-		\$0	0.00%
512.03 Group H/D Ins Premiums	\$176	\$100	\$0	\$100		\$100	0.00%
512.05 Social Security	\$357	\$325	\$371	\$325		\$325	0.00%
512.10 Employer-T.M.R.S.	(\$19,253)	\$300	\$299	\$300		\$300	100.00%
512.31 Unemployment Insurance	\$0	\$5,000	\$0	\$5,000		\$5,000	0.00%
512.40 Safety Pay	\$4,851	\$5,000	\$5,000	\$5,000		\$5,000	0.00%
524.19 COVID-19 Expenditures	\$0	\$0	\$0	\$0		\$0	0.00%
531.01 Travel & Training	\$0	\$0	\$0	\$0		\$0	0.00%
531.04 Dues, Subscr. & Publi	\$0	\$0	\$0	\$0		\$0	0.00%
531.05 Advertising & Legal Notices	\$500	\$500	\$500	\$500		\$500	0.00%
531.07 Public & Employee Rela	\$20,288	\$500	\$15	\$500		\$500	0.00%
531.13 Shipping & Freight	\$19	\$200	\$48	\$200		\$200	0.00%
532.01 Audit Fees	\$13,600	\$16,000	\$31,510	\$16,000		\$16,000	0.00%
532.06 Health & Fitness	\$2,122	\$3,000	\$1,000	\$3,000		\$3,000	0.00%
532.07 Legal - Regular	\$1,965	\$1,500	\$1,500	\$1,500		\$1,500	0.00%
532.08 Legal - Special	\$27,000	\$35,000	\$25,000	\$35,000		\$35,000	0.00%
533.01 Water Purchases-GBRA	\$1,285,914	\$1,241,439	\$1,258,676	\$1,489,727		\$1,489,727	20.00%
533.02 Raw Water - GBRA	\$352,203	\$422,016	\$422,016	\$517,440		\$517,440	22.61%
533.04 Service Garbage Collection	\$840,282	\$850,000	\$856,770	\$911,373		\$911,373	7.22%
533.14 Contracted Services	\$0	\$0	\$0	\$0		\$0	0.00%
535.01 General Liability Insurance	\$24,310	\$29,125	\$29,579	\$29,652		\$29,652	1.81%
535.10 Windstorm Insurance	\$15,206	\$12,130	\$23,013	\$74,335		\$74,335	512.82%
552.20 Principle & Interest Exp.	(\$770,000)	(\$791,410)	(\$791,410)	(\$103,275)		(\$103,275)	0.00%
552.21 Capital Contract P&I	\$0	\$0	\$0	\$0	\$512,495	\$512,495	
553.01 Xfer Out- FD 001 GF Admin	\$178,775	\$0	\$0	\$221,067	\$341,907	\$562,974	0.00%
553.03 Xfer Out - FD 316 - '07	\$0	\$0	\$0	\$0		\$0	0.00%
553.05 Xfer Out- FD 317 - '11	\$0	\$0	\$0	\$0		\$0	0.00%
553.07 Xfer Out- FD 319	\$0	\$0	\$0	\$0		\$0	0.00%
533.09 Xfer Out - FD 321- '16	\$795,785	\$791,410	\$791,410	\$103,275		\$103,275	-86.95%
533.12 Xfer Out- Fund 001 Spr	\$60,000	\$0	\$0	\$0		\$0	0.00%
533.13 Xfer Out- TCDP Waterli	\$0	\$0	\$0	\$0		\$0	0.00%
533.14 Xfer Out- Fund 001 Serv	\$0	\$0	\$0	\$0		\$0	0.00%
553.17 Xfer Out- FD 160 Court	\$0	\$0	\$0	\$0		\$0	0.00%
554.81 Depreciation Expense	\$1,072,306	\$0	\$0	\$0		\$0	0.00%
554.82 Amortization Expense	\$37,979	\$0		\$0		\$0	0.00%
554.83 Loss on Disposition of Asset	\$0	\$0		\$0		\$0	0.00%
554.85 Fixed Asset Records	\$0	\$0		\$0		\$0	0.00%
554.90 Miscellaneous	\$322	\$1,000	\$2,401	\$1,000	\$1,000	\$2,000	100.00%
554.91 Credit Card Fees	\$72,834	\$65,000	\$83,831	\$65,000	\$18,000	\$83,000	27.69%
554.98 Contingency	\$0	\$40,000	\$0	\$40,000		\$40,000	0.00%
Total Expenditures	\$4,017,541	\$2,728,135	\$2,741,529	3,417,019	\$873,402	\$4,290,421	57.27%

Expenditures By Category

Salaries & Benefits	(\$13,869)	\$10,725	\$5,670	\$10,725	\$0	\$10,725	0.00%
Materials & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Services	\$2,583,409	\$2,611,410	\$2,649,627	\$3,079,227	\$0	\$3,079,227	17.91%
Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfers	\$1,034,560	\$791,410	\$791,410	\$324,342	\$341,907	\$666,249	-15.81%
Sundry	\$413,441	(\$685,410)	(\$705,178)	\$2,725	\$531,495	\$534,220	-177.94%
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Capital Expenditure Detail:

Total Capital Expenditures	\$0
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City of Port Lavaca
Annual Budget
FY 2022-2023

Water and Sewer Expenditure Summary

		Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Base Budget 2022-2023	Adjustments to Base	Budget 2022-2023	Percent + / (-)
20-5200	Technology Services	\$100,827	\$94,922	\$107,725	\$110,800	\$3,000	\$113,800	19.89%
20-5210	Utility Billing	\$188,036	\$355,590	\$383,369	\$404,064	\$18,600	\$422,664	18.86%
20-5215	Maintenance	\$2,153,290	\$1,205,025	\$1,187,161	\$1,306,908	\$159,100	\$1,466,008	21.66%
20-5235	Wastewater Treatment	\$1,433,175	\$1,109,803	\$779,790	\$848,209	\$119,413	\$967,622	-12.81%
20-5260	Non-Departmental	\$4,017,541	\$2,728,135	\$2,741,529	\$3,417,019	\$873,402	\$4,290,421	57.27%
Total Expenditures		\$7,892,869	\$5,493,475	\$5,199,574	\$6,087,000	\$1,173,515	\$7,260,515	32.17%

Water and Sewer Expenditure Summary
By Expenditure Category

Expenditures By Category

Salaries & Benefits	\$815,914	\$1,018,693	\$950,780	\$1,176,358	\$0	\$1,176,358	15.48%
Materials & Supplies	\$70,994	\$74,650	\$85,674	\$71,150	\$32,450	\$103,600	38.78%
Services	\$3,295,599	\$3,238,110	\$3,223,355	\$3,680,971	\$61,500	\$3,742,471	15.58%
Maintenance	\$764,018	\$697,400	\$687,768	\$701,400	\$71,700	\$773,100	10.85%
Transfers	\$2,457,660	\$791,410	\$791,410	\$324,342	\$341,907	\$666,249	-15.81%
Sundry	\$413,587	(\$685,410)	(\$701,312)	\$62,279	\$531,495	\$593,774	-186.63%
Capital Expenditures	\$0	\$300,000	\$91,677	\$0	\$131,463	\$131,463	-56.18%

Total Expenditures	\$7,817,772	\$5,434,853	\$5,129,352	\$6,016,500	\$1,170,515	\$7,187,015	32.24%
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ENTERPRISE FUNDS



BEACH FUND

The Beach Operating Fund is used to account for the operations of the Port Lavaca Beach and Pier.

BEACH OPERATIONS

Our Mission

The mission of the City of Port Lavaca Beach Department is to provide the public and tourists a beautiful retreat by the water where campers from all over return regularly for family reunions, recreational vehicle (RV) rallies, fishing tournaments and days at the beach.

Description of our Services

The Beach Operating Fund is a proprietary fund. It provides operations, maintenance, and security services for those that use the Port Lavaca Lighthouse Beach and its facilities. Revenues are generated through user fees by those who enjoy the beach facilities. The Beach revenues are generated by the following activities:

- Rental of RV spaces
- Gate fees to Lighthouse Beach
- Pavilion rentals



Strategic Focus

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.

Business Development

Port Lavaca is known for creating a business development program that is responsive to existing business needs.

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2022-2023 Business Plans (Objectives)

- Maintain a facility that attracts local patrons and attract those from out of town to fulfil tourism needs
- Explore efforts that prevent beach erosion so funds may be better managed without purchasing sand annually
- Seal coat roadways & parking lot. Purchase / install radar speed signs

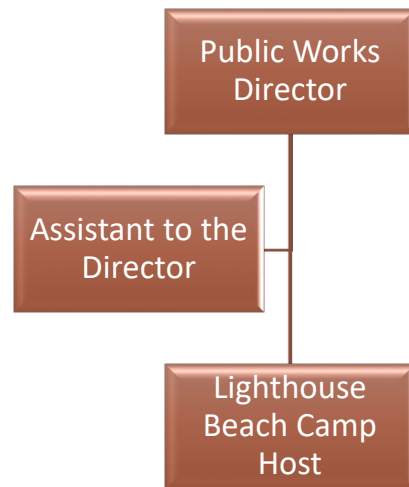
2021-2022 Accomplishments of Prior Year Business Plans

- Repaired cabanas at beach and campground
- Painted cabanas and recreation center
- Reworked electrical panel for sites 9-36.
- Replaced beach showers
- Repaired beach cabanas and umbrellas
- Repainted tent Cabanas and Recreation center

Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Camp Host	0	1	0	1
Total – FTE'S	0	1	0	1

Beach Operating Fund Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Beach Operating Fund

Fund: 503

Revenue and Expenditure Summary

Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023	Percent +/(-)
433.01 Beach Fees	\$59	\$0	\$59	\$0	0.00%
433.10 RV Rentals	\$201,683	\$170,000	\$92,148	\$180,000	5.88%
433.30 Pavillion Rentals	\$200	\$2,500	\$200	\$2,500	0.00%
451.01 Interest Income	\$297	\$250	\$2,726	\$2,000	700.00%
459.71 Washer-Dryer Income	\$2,515	\$2,500	\$1,212	\$2,500	0.00%
459.90 Miscellaneous	\$0	\$0	\$0	\$0	0.00%
481.00 Grant/Capital Contributions	\$2,261,537				
493.00.1 Xfer In - Fund 001	\$311,974	\$0	\$0	\$176,703	0.00%
Total Revenues	\$2,778,265	\$175,250	\$96,345	\$363,703	107.53%
Beach Operating Expenditures	\$242,766	\$159,670	\$273,048	\$189,143	100.00%
Total Expenditures	\$242,766	\$159,670	\$273,048	\$189,143	100.00%
<i>Prior Year Balance ** ++</i>	<u>(\$1,891,437)</u>	<u>\$678,450</u>	<u>\$644,062</u>	<u>\$467,359</u>	
Anticipated Balance	<u>\$644,062</u>	<u>\$694,030</u>	<u>\$467,359</u>	<u>\$641,919</u>	

Expenditure Detail

Account: 503-1000

Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023	Percent +/(-)
536.503 Cable & Internet	\$0	\$0	\$0	\$0	#DIV/0!
Technology Services (0070)	\$0	\$0	\$0	\$0	#DIV/0!
511.01 Salaries & Wages	\$0	\$32,550	\$0	34,577	100.00%
511.06 Salaries & Wages - Temp	\$0	\$0	\$0	\$0	0.00%
512.05 Social Security	\$0	\$2,490	\$0	2,645	100.00%
512.10 Employer-T.M.R.S.		\$1,994	\$0	2,045	100.00%
512.20 Group H/D Ins Premiums		\$0	\$0	19,664	0.00%
512.30 Worker's Compensation	\$0	\$797	\$0	846	100.00%
521.01 Office Supplies	\$197	\$1,000	\$200	\$1,000	0.00%
523.03 Cleaning & Janitorial	\$381	\$300	\$300	\$300	0.00%
526.01 General Safety & Tools	\$230	\$250	\$230	\$250	100.00%
528.03 Non-Capitalized Assets	\$0	\$250	\$0	\$250	100.00%

City of Port Lavaca
Annual Budget
FY 2022-2023

Beach Operating Fund

Fund: 503

Expenditure Detail Cont'd

Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023	Percent +/(-)
532.01 Audit Fees	\$1,600	\$950	\$1,960	\$950	0.00%
532.07 Legal - Regular	(\$750)	\$0	\$0	\$0	0.00%
533.14 Contracted Services	\$8,650	\$1,500	\$0	\$1,500	0.00%
534.90 Leases & Rentals	\$0	\$0	\$0	\$0	0.00%
535.01 General Liability Insurance	\$3,601	\$4,505	\$4,561	\$4,511	0.13%
535.10 Windstorm Insurance	\$2,923	\$2,426	\$3,836	\$12,390	410.72%
536.01 Electricity	\$19,898	\$35,000	\$16,673	\$35,000	0.00%
536.02 Telephone	\$462	\$450	\$450	\$450	0.00%
536.03 Water	\$3,822	\$30,000	\$10,321	\$30,000	0.00%
541.02 Landscaping	\$0	\$0	\$0	\$0	0.00%
542.03 R & M - Building	\$326	\$2,000	\$1,706	\$2,000	0.00%
543.04 R & M Improvement OTB	\$19,002	\$10,000	\$30,119	\$10,000	0.00%
544.50 R & M - Furniture & Equ	\$0	\$1,000	\$0	\$1,000	0.00%
544.65 R & M - Machinery & Equ	\$434	\$1,000	\$500	\$1,000	0.00%
553.01 Xfer Out - Admin	\$10,310	\$5,208	\$5,208	\$2,764	-46.91%
553.17 Xfer Out- FD 162 Dredging	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
554.01 Cash Over/Short	\$0	\$0	\$0	\$0	0.00%
554.81 Depreciation Expense	\$145,379	\$0	\$120,471	\$0	0.00%
554.90 Miscellaneous	\$360	\$0	\$270	\$0	0.00%
554.91 Credit Card Fees	\$7,410	\$6,000	\$4,925	\$6,000	0.00%
554.95 RV Booking Fees	\$3,531	\$5,000	\$3,753	\$5,000	0.00%
561.02 CE - Land & Improvement	\$0	\$0	\$0	\$0	0.00%
562.03 CE - Building & Improve	\$0	\$0	\$0	\$0	0.00%
563.05 CE - Infrastructure	\$0	\$0	\$52,565	\$0	0.00%
Operations (1000)	\$242,766	\$159,670	\$273,048	\$189,143	
Total Expenditures	\$242,766	\$159,670	\$273,048	\$189,143	18.46%

Expenditures By Category

Salaries & Benefits	-	37,831	-	59,778	58.01%
Materials & Supplies	\$808	\$1,800	\$730	\$1,800	0.00%
Services	\$40,206	\$74,831	\$37,801	\$84,801	13.32%
Maintenance	\$19,762	\$14,000	\$32,325	\$14,000	0.00%
Sundry	\$181,990	\$31,208	\$149,627	\$28,764	-7.83%
Capital Expenditures	\$0	\$0	\$52,565	\$0	0.00%

** - Working Capital Basis

++ - As re-stated per FY2020 Audit



PORT & HARBORS FUND

The Port & Harbors Fund is used to account for the operations of the City's port and multiple harbor property and to account for the rent generated from property leases associated with its harbors and docks.

PORT & HARBORS FUND

Our Mission

The mission of the Port Revenue Fund is to provide the public adequate boating facilities and continue to enhance the economic development of the Harbors.

Description of our Services

The Port Operating Fund is a proprietary fund. It provides operations and maintenance for the ports and harbors. Revenues are generated through rentals of the harbor and dock facilities. The Port Fund encompasses the following activities:

- Rental of dock and harbor facilities
- Maintenance of dock, harbor facilities and channels
- Maintain associated buildings and physical assets
- Alternative funding options to upgrade the facilities



Strategic Focus

Infrastructure

Improve boat ramps, bulkheads, marina, and dock facilities

Business Development

Port Lavaca is known for creating a business development program that is responsive to marine business needs.

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities related to Port Lavaca's coastal resources.

2022-2023 Business Plans (Objectives)

- Work with engineer on preliminary design and permitting for the CDBG – MIT Coastal resilience living shoreline 13.5-million-dollar project.
- Complete Breakwater project at Nautical Landings Marina.
- Continue working on Smith Harbor Improvements.
- Continue marketing Port properties.
- Complete electrical repairs to Nautical Landings Building.
- Continue Maintaining Lease agreements at facilities.
- Support economic development.
- Continue working on Texas Marina designation (Clean Harbors) for NLM
- Continue cleaning at Harbor of Refuge & stabilize shoreline.
- Perform quarterly inspections of the rail spur at the Harbor of Refuge

2021-2022 Accomplishments of Prior Year Business Plans

- Accepted as a corporate member of the Texas Ports Association
- Completed Repairs to Nautical Landing Marina.
- Completed Low Dock at City Harbor.
- Completed Scully's Bulkhead.
- Completed dredging of Smith harbor.
- Completed some repairs to NLB.
- Completed a Voluntary Restoration of a disturbed area at Tract 16 of the Harbor of Refuge
- Completed a Modified Phase II Environmental Site Assessment of Tracts 16, 17, 17A of the Harbor of Refuge
- Performed a Phase 1 Environmental Site Assessment of the entire Harbor of Refuge site south of the channel
- Removal of all mulch at Harbor of Refuge

Budgeted Personnel

Position	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget
Harbor Master	1	1	1	1
Temp. Maintenance Worker	0	0	0	0
Total	1	1	1	1

Port & Harbors Fund Organizational Structure



City of Port Lavaca
Annual Budget
FY 2022-2023

Port & Harbors Fund

Fund: 504

Revenue and Expenditure Summary

Description	Actual 2020-2021	Budget FY 2022	Estimate FY 2022	Budget 2022-2023	Percent +/(-)
436.01 City Harbor-Dock Lease	\$116,573	\$100,000	\$115,000	\$115,000	15.00%
436.09 Har Refuge - Daily Dock Rental	\$1,200	\$0	\$4,600	\$5,000	
436.10 Har Refuge-Dock Rental	\$46,096	\$41,000	\$17,184	\$18,043	
436.11 Har Refuge-Dock Leases	\$282,891	\$215,000	\$278,932	\$280,000	30.23%
436.12 Tariffs	\$115,924	\$100,000	\$106,732	\$110,000	10.00%
436.20 N L Dock Rent-Transient	\$899	\$500	\$3,640	\$500	0.00%
436.21 N L - Dock Lease	\$88,670	\$80,000	\$79,987	\$80,000	0.00%
436.22 N L - Bldg Lease	\$67,832	\$70,000	\$73,879	\$73,600	5.14%
436.23 N L - Bldg Rental	\$1,150	\$1,000	\$75	\$4,500	0.00%
436.24 Smith Harbor Rent	\$0	\$0	\$19,200	\$19,200	0.00%
422.01 Late Payment Penalties	\$0	\$0	\$6,191	\$12,000	
451.01 Interest Income	\$735	\$500	\$2,862	\$6,066	1113.20%
455.01 Other Financing Source	\$0	\$0	\$0	\$0	0.00%
459.10 2018 C.O. Proceeds	\$0	\$0	\$0	\$0	
459.11 Auction Proceeds	\$0	\$0	\$1,000	\$0	0.00%
459.12 TML Reimbursements	\$0	\$0	\$0	\$0	0.00%
459.71 Washer-Dryer Income	\$569	\$150	\$371	\$600	300.00%
459.90 Miscellaneous	\$0	\$50,000	\$50,000	\$0	
459.92 Equity Balance Forward	\$0	\$0	\$0	\$0	#DIV/0!
481.00 Capital Contributions	\$436,759	\$0	\$0	\$0	
481.01 General Land Office Revenue	\$0	\$0	\$0	\$0	0.00%
482.01 Capital Contributions	\$0	\$0	\$0	\$0	0.00%
482.02 Grant Revenue	\$0	\$500,000	\$0	\$1,000,000	
493.XX Transfer In - FARF	\$0	\$0	\$0	\$13,992	
493.00.1 Xfer In - Fund 001		\$0	\$0	\$0	0.00%
Total Revenues	\$1,159,298	\$1,158,150	\$759,653	\$1,738,501	50.11%
Port Expenditures	\$908,787	\$1,396,900	\$756,730	\$2,065,543	47.87%
Total Expenditures	\$908,787	\$1,396,900	\$756,730	\$2,065,543	47.87%
Less Capital Expenditures	\$0	(\$717,000)	(\$42,240)	\$0	
Operating Expenditures	\$908,787	\$679,900	\$714,490	\$2,065,543	
Excess Revenue/(Expense)	\$250,511	\$478,250	\$45,163	(\$327,042)	
Prior Year Balance **	<u>\$1,236,701</u>	<u>\$838,556</u>	<u>\$1,487,212</u>	<u>\$1,490,135</u>	
Anticipated Balance	<u>\$1,487,212</u>	<u>\$599,806</u>	<u>\$1,490,135</u>	<u>\$1,163,093</u>	
Less Fund Balance Reserve	(302,929)	(226,633)	(238,163)	(267,848)	
Remaining for Capital Projects	1,184,283	373,173	1,251,972	895,246	
Fund Bal as % of Exp	163.65%	88.22%	208.56%	144.75%	
Fund Bal in Days	597	322	761	528	

** - Working Capital Basis

City of Port Lavaca
Annual Budget
FY 2022-2023

Port & Harbors Fund
Expenditure Detail

Fund: 504

	Description	Actual 2020-2021	Budget FY 2022	Estimate FY 2022	Budget 2022-2023	Percent + / (-)
5007-0536.504	Cable & Internet	\$1,442	\$1,500	\$1,430	\$1,500	0.00%
	0070 Technology Services	\$1,442	\$1,500	\$1,430	\$1,500	
50800533.20	Contracted Serv-City	\$39,456	\$25,000	\$16,950	\$15,000	100.00%
50800542.21	R & M- Infrs-City Harbor	\$0	\$1,000	\$0	\$1,000	100.00%
50800543.22	R & M-Bldg. - City Harbor	\$0	\$1,000	\$0	\$1,000	100.00%
	0800 City Harbor	\$39,456	\$27,000	\$16,950	\$17,000	
50820533.20	Contracted Serv-HOR	\$12,305	\$60,893	\$143,680	\$25,000	100.00%
50820542.21	R & M- Infrastructure	\$0	\$11,000	\$0	\$100,000	100.00%
	0820 Harbor of Refuge	\$12,305	\$71,893	\$143,680	\$125,000	
50840533.20	Contracted Serv-Smith	\$1,275	\$50,000	\$0	\$50,000	0.00%
50840542.21	R & M-Infrs-Smith	\$0	\$1,000	\$0	\$1,000	100.00%
	0840 Smith Harbor	\$1,275	\$51,000	\$0	\$51,000	
50860533.20	Contracted Serv- NL Marina	\$0	\$10,000	\$0	\$10,000	100.00%
50860542.03	R & M- Building- NL Ma	\$110	\$2,000	\$3,850	\$2,000	100.00%
50860542.21	R & M- Infrs- NL Mar	\$0	\$3,000	\$600	\$3,000	100.00%
	0860 Nautical Landing Marina	\$110	\$15,000	\$4,450	\$15,000	
51000511.01	Salaries & Wages	\$70,972	\$74,703	\$76,506	75,966	1.69%
51000512.05	Employer-Social Security	\$5,078	\$4,514	\$5,615	\$4,514	0.00%
51000512.10	Employer-T.M.R.S.	\$4,153	\$4,460	\$4,694	\$4,460	0.00%
51000512.20	Group H/D Ins Premiums	\$9,335	\$10,946	\$10,115	\$10,946	0.00%
51000512.30	Worker's Compensation	\$1,314	\$1,800	\$1,372	\$1,800	0.00%
51000512.31	Unemployment Insurance	\$0	\$0	\$0	\$0	
51000512.40	Safety Pay	\$497	\$500	\$503	\$500	0.00%
51000521.01	Office	\$1,151	\$1,200	\$500	\$1,200	0.00%
51000523.03	Cleaning & Janitorial	\$5,456	\$3,500	\$10,287	\$10,500	200.00%
51000524.19	COVID-19 Expenditures	\$0	\$0	\$0	\$0	
51000525.01	Fuel	\$24	\$1,000	\$500	\$5,000	400.00%
51000526.01	General Safety & Tools	\$140	\$300	\$350	\$300	0.00%
51000529.11	Lighting & Decoration	\$1,490	\$2,000	\$0	\$2,000	0.00%
51000531.01	Travel & Training	\$505	\$500	\$0	\$500	0.00%
51000531.04	Dues, Subscr., & Publication	\$12	\$700	\$300	\$5,700	714.29%
51000532.01	Audit Fees	\$3,200	\$3,000	\$3,435	\$3,500	16.67%
51000532.06	Health & Fitness	\$120	\$0	\$0	\$0	
51000532.07	Legal- Regular	\$8,410	\$5,000	\$31,997	\$15,000	200.00%
51000533.14	Contracted Services	\$15,374	\$24,000	\$24,000	\$24,000	0.00%
51000535.01	General Liability Insurance	\$2,251	\$4,292	\$2,850	\$2,819	-34.32%
51000535.10	Windstorm Insurance	\$8,350	\$3,000	\$25,050	\$21,681	622.70%
51000535.11	Flood Insurance	\$1,374	\$1,500	\$1,564	\$1,700	13.33%
51000536.01	Electricity	\$23,218	\$25,000	\$25,636	\$26,955	7.82%
51000536.02	Telephone	\$1,760	\$2,000	\$1,696	\$2,000	0.00%
51000536.03	Water	\$2,864	\$3,300	\$3,041	\$3,300	0.00%

City of Port Lavaca
Annual Budget
FY 2022-2023

	Description	Actual 2020-2021	Budget FY 2021	Estimate FY 2021	Budget 2022-2023	Percent + / (-)
51000541.02	Landscaping	\$0	\$15,000	\$1,095	\$15,000	0.00%
51000542.03	R & M- Building	\$678	\$0	\$2,000	\$0	
51000542.21	R & M- Infrastructure (Harbo	\$120	\$0	\$0	\$0	
51000542.25	R & M- Build (Nautical	\$3,216	\$11,000	\$7,200	\$11,000	0.00%
51000543.04	R & M Improvement OTB	\$165	\$2,500	\$1,100	\$2,500	0.00%
51000543.22	R & M- Build (City Harbor	\$0	\$1,000	\$0	\$0	-100.00%
51000544.50	R & M- Furniture & Equip	\$105	\$6,000	\$5,442	\$6,000	0.00%
51000544.55	R & M- Vehicles & Trailers	\$519	\$500	\$50	\$500	0.00%
51000544.65	R & M- Machinery & Equip	\$0	\$200	\$0	\$200	0.00%
51000544.75	Dredging	\$331,410	\$0	\$990	\$0	#DIV/0!
51000551.11	Vehicle Lease	\$0	\$0	\$0	\$13,992	#DIV/0!
51000552.02	Principle & Interest Expense	(\$170,000)	\$0	\$0	\$0	
51000552.03	Bond Issuance Cost- AM	(\$5,056)	\$0	\$0	\$0	
51000552.15	Debt Service- Principle	\$0	\$0	\$0	\$0	
51000552.25	Debt Service- Interest	\$0	\$0	\$0	\$0	
51000553.01	Xfer Out- FD 001 - Admin	\$35,583	\$42,371	\$42,371	\$65,121	53.69%
51000553.02	Xfer Out- FD 310-'08	\$127,128	\$123,395	\$123,395	\$124,813	1.15%
51000553.05	Xfer Out- FD 322 - 201	\$133,201	\$134,326	\$134,326	\$130,576	-2.79%
51000553.60	Xfer Out- FD 165 Hazar	\$0	\$0	\$0	\$0	
51000553.65	Xfer Out- FD 210 EDA Grant	\$0		\$0		
51000553.80	Xfer Out- FD 220	\$0	\$0	\$0	\$0	
51000554.81	Depreciation Expense	\$230,082	\$0	\$0	\$0	#DIV/0!
51000561.02	CE - Land & Improvement	\$0	\$0	\$0	\$0	
51000562.03	CE- Building & Improvement	\$0	\$0	\$36,740	\$95,000	#DIV/0!
51000563.05	CE- Infrastructure	\$0	\$717,000	\$5,500	1,167,000	100.00%
	1000 Operations	\$854,199	\$1,230,507	\$590,220	\$1,856,043	
	Total Expenditures	\$908,787	\$1,396,900	\$756,730	\$2,065,543	47.87%
	Expenditures By Category					
	Salaries & Benefits	\$91,349	\$96,923	\$98,805	\$98,186	
	Materials & Supplies	\$8,261	\$8,000	\$11,637	\$19,000	
	Services	\$121,916	\$219,685	\$281,629	\$208,655	
	Maintenance	\$336,323	\$55,200	\$22,327	\$143,200	
	Sundry	\$350,938	\$300,092	\$300,092	\$334,502	
	Capital Expenditures	\$0	\$717,000	\$42,240	\$1,262,000	

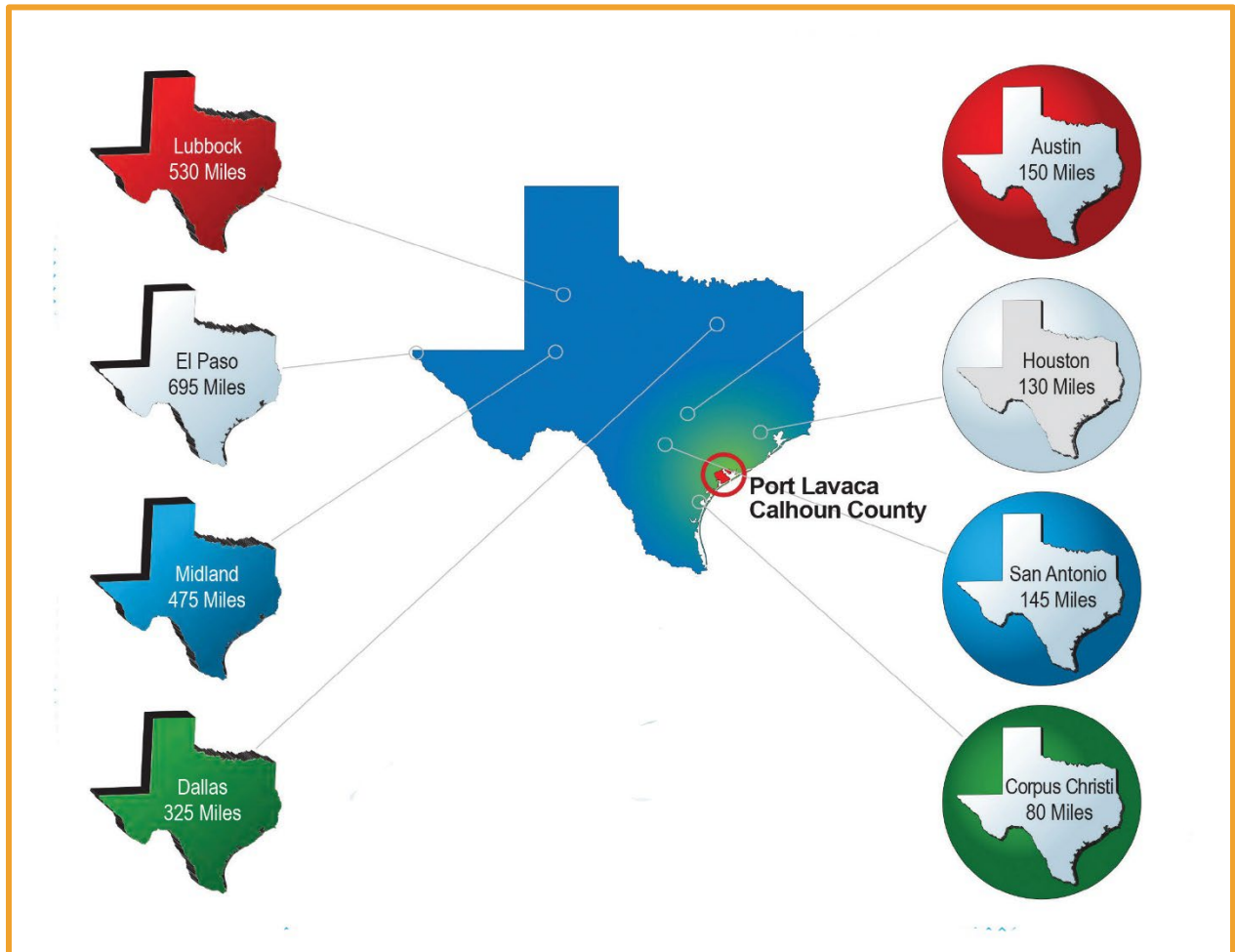
Capital Expenditures:

CE - Infrastructure

Boating Access/Breakwater	667,000
Restore Grant	500,000
Total CE - Infrastructure	1,167,000

Carry over

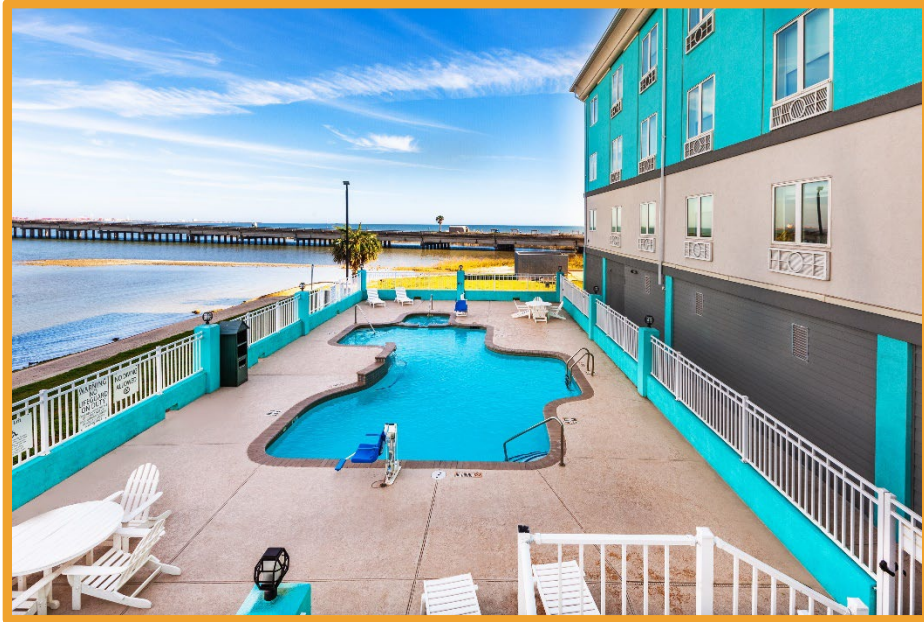
SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

SPECIAL REVENUE FUNDS



HOTEL OCCUPANCY FUND

Accounts for the collection of hotel and motel taxes collected within the City. The City uses these funds to directly enhance and promote tourism and the convention and hotel industry or other expenses as approved by State Law.

TOURISM & EVENTS



Our Mission

Our mission is to promote the City of Port Lavaca to visitors to stimulate tourism through events and marketing to put “heads in beds” of Port Lavaca hotels and motels.

Description of our Services

The tourism and events team plans, implements, and executes the necessary components to host a successful event in the City of Port Lavaca. We work with other city departments to facilitate these events. We also support and other entities that host events in the city, as needed.

Strategic Focus

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2022-2023 Business Plans (Objectives)

- Continue to grow Farmer's Market and Depot Days
- Work on planned events and adjust as needed
- Create marketing components to highlight tourism and events
- Support and assist other entities with their events
- Work with hotels to create standard tracking mechanism
- Partner with Hardhead Derby and use it to help market family fishing in Port Lavaca
- Continue to grow and improve downtown holiday events and atmosphere

2022-2023 Planned Events

- Depot Days (Monthly)
- Drive In Movies (Various)
- Summer Concert Series (Six weeks)
- Iguana Fest
- Rocks, Kites and Bikes Festival
- Star Spangled Bay Bash
- Hardhead Derby
- Flip Flop Festival
- Merry on Main
- Adult Recess

2021-2022 Accomplishments of Prior Year Business Plans

- Hosted three Drive In Movie Nights
- Partnered with Port Lavaca Main Street, Inc. for Merry on Main event
- Added kites and bikes to Rock Festival
- Star-Spangled Bay Bash
- Expanded Farmers Market and Depot Days Market event
- Put on Bayfront Beats Summer concert series
- Provided support and assistance to other local entities with events
- Marketed the City of Port Lavaca through billboards, television, radio print and social media including paid social stories, digital targeting, Lonely Planet, Expedia: Texas Destination Hub, Tour Texas. Help create stories for various tourism magazines
- Adjusted/cancel/replaced/added events as needed
- Attended regional economic meetings

City of Port Lavaca
Annual Budget
FY 2022-2023

Hotel Occupancy Tax Fund

Fund: 101

Revenue and Expenditure Summary

Description	Actual 2020-2021	Budget FY 2021	Estimate FY 2021	Budget 2022-2023	Percent +/(-)
415.01 Hotel Occupancy Tax	\$528,147	\$525,000	\$458,925	\$525,000	0.00%
451.01 Interest Income	\$579	\$500	\$3,449	\$5,000	900.00%
459.10 Donations - Festivals	\$500		\$2,500	\$0	100.00%
XXX Xfer In - General Fund	\$0	\$0	\$80,158	\$0	100.00%
459.90 Misc Income - Festivals	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$529,226	\$525,500	\$545,032	\$530,000	100.00%
Hotel/Motel Expenditures	\$509,111	\$960,895	\$937,829	\$613,765	0.00%
Total Expenditures	\$509,111	\$960,895	\$937,829	\$613,765	0.00%
Beginning Fund Balance	<u>\$779,357</u>	<u>\$799,472</u>	<u>\$799,472</u>	<u>\$406,675</u>	
Ending Fund Balance	<u>\$799,472</u>	<u>\$364,077</u>	<u>\$406,675</u>	<u>\$322,910</u>	
Fund Balance Reserve				\$250,000	
Unreserved Fund Balance				\$72,910	

Expenditure Detail

Account: 1000

Description	Actual 2020-2021	Budget FY 2021	Estimate FY 2021	Budget 2022-2023	Percent +/(-)
531.04 Dues, Subscr, & Public	3,110	3,500	3,228	3,500	0.00%
531.06 Advertising	39,680	50,000	45,598	60,000	20.00%
531.07 Special Event-Flip Flop	28,588	75,000	75,000	50,000	-33.33%
531.09 Special Event-Other	80,891	103,000	103,000	126,500	22.82%
531.10 Tourism & Events Manag	75,000	75,000	75,000	75,000	0.00%
533.14 Contracted Services	4,700	4,000	5,450	4,000	0.00%
531.XX Warriors Weekend	-	-	-	15,000	100.00%
551.02 Contrib-Main Street Prog	-	-	-		0.00%
551.09 Chamber of Commerce	-	-	-		0.00%
553.10 Xfer Out-FD 001-Admin	277,142	280,895	280,895	279,765	-0.40%
554.98 Contingency	-	-	-		0.00%
562.03 CE - Building & Improve	-	369,500	349,658	-	100.00%
Total Expenditures	\$509,111	\$960,895	937,829	613,765	0.00%
Capital Expenditures	-	-	-		

Note: This fund is used to account for revenues from the Hotel Occupancy Tax. Under the Texas law, revenue can be used only to directly promote tourism and the convention/hotel industry. Proceeds should be spent on projects or events that result in visitors or attendees staying overnight in the community.

COMBINED DEBT SERVICE FUNDS



DEBT SERVICE FUNDS

The Debt Service Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for general government debt principal and interest.

City of Port Lavaca
Annual Budget
FY 2022-2023

Combined Debt Service Fund

Funds: 310, 315, 321, 322

Revenue and Expenditure Summary

Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023	Percent +/-
411.01 Property Taxes-Current	322,606	345,451	368,851	885,276	156.27%
411.02 Property Taxes Delinquent	8,922	8,000	5,234	5,500	100.00%
Tax Penalty and Interest	-	-	-	-	0.00%
451.01 Interest Income	148	100	475	475	375.00%
493.05 Xfers In from Other Funds	1,056,114	1,049,131	1,049,131	358,664	0.00%
Total Revenues	\$1,387,790	\$1,402,682	\$1,423,691	\$1,249,915	-10.89%

Expenditure Detail

Account: 5000

Description	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023	Percent +/-
552.05 Principal	1,245,000	1,275,000	1,275,000	860,000	-32.55%
552.06 Interest and Other Charges	130,201	104,693	104,693	351,280	235.53%
552.03 Agency Fees	850	700	700	1,250	78.57%
Total Expenditures	\$1,376,051	\$1,380,393	\$1,380,393	1,212,530	-12.16%
Prior Year Balance	<u>\$167,687</u>	<u>\$242,862</u>	<u>\$179,427</u>	<u>\$222,725</u>	
Ending Fund Balance	<u>\$179,427</u>	<u>\$265,151</u>	<u>\$222,725</u>	<u>\$260,109</u>	

City of Port Lavaca
Annual Budget
FY 2022-2023

Total General & Certificate of Obligation Debt

Fiscal Year	Principal Due	Total Interest	Total Principal & Interest
2023	860,000	351,280	1,211,280
2024	580,000	367,320	947,320
2025	440,000	347,386	787,386
2026	460,000	327,764	787,764
2027	485,000	306,684	791,684
2028	500,000	409,720	909,720
2029	395,000	264,819	659,819
2030	410,000	246,975	656,975
2031	430,000	228,357	658,357
2032	450,000	209,300	659,300
2033	470,000	189,826	659,826
2034	485,000	169,588	654,588
2035	375,000	150,863	525,863
2036	395,000	133,538	528,538
2037	410,000	115,425	525,425
2038	430,000	96,525	526,525
2039	450,000	76,725	526,725
2040	470,000	56,025	526,025
2041	495,000	34,313	529,313
2042	515,000	11,588	526,588
Total	9,505,000	4,094,017	13,599,017

City of Port Lavaca
Annual Budget
FY 2022-2023

Certificates of Obligation Bonds
Combination Tax and Surplus Harbor System Revenue

Issued: 2008
Account

Purpose:
Improvements to City's Port(s)

Fiscal Year	Principal Due	Total Interest	Total Principal & Interest
2023	100,000	24,563	124,563
2024	105,000	20,535	125,535
2025	110,000	16,310	126,310
2026	115,000	11,888	126,888
2027	120,000	7,270	127,270
2028	125,000	127,456	252,456
-			
Total	675,000	208,022	883,022
Interest Rates:		Year of Maturity	Interest Rate

City of Port Lavaca
Annual Budget
FY 2022-2023

General Obligation Refunding Bonds
Series 2012

Issued: 2012

Purpose:
Streets & Drainage

[illegible]

Interest Rates:	Year of Maturity	Interest Rate
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City of Port Lavaca
Annual Budget
FY 2022-2023

General Obligation Refunding Bonds
Series 2016

Issued: 2016
Account

Purpose:
Refunding Water/Sewer Revenue Bonds

Fiscal Year	Principal Due	Total Interest	Total Principal & Interest
2023	100,000	3,025	103,025
2024	100,000	1,025	101,025
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total	200,000	4,050	204,050

Interest Rates:	Year of Maturity	Interest Rate
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City of Port Lavaca
Annual Budget
FY 2022-2023

Certificates of Obligation Bonds
Combination Tax and Surplus Harbor System Revenue CO's Series 2018

Issued: 2018
Account

Purpose:
Purchase & Improvements Smith Harbor

Fiscal Year	Principal Due	Total Interest	Total Principal & Interest
2023	80,000	50,326	130,326
2024	85,000	47,026	132,026
2025	90,000	43,526	133,526
2026	95,000	39,351	134,351
2027	100,000	34,476	134,476
2028	100,000	29,476	129,476
2029	105,000	24,744	129,744
2030	110,000	20,175	130,175
2031	115,000	15,394	130,394
2032	120,000	10,850	130,850
2033	125,000	6,563	131,563
2034	125,000	2,188	127,188
			-
			-
			-
			-
			-
Total	1,250,000	324,095	1,574,095

Interest Rates:	Year of Maturity	Interest Rate
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City of Port Lavaca
Annual Budget
FY 2022-2023

Certificates of Obligation Bonds
Proposed CO's Series 2022

Issued: 2022
Account

Purpose:
Street & Drainage Improvements

Fiscal Year	Principal Due	Total Interest	Total Principal & Interest
2023	260,000	268,900	528,900
2024	230,000	298,125	528,125
2025	240,000	287,550	527,550
2026	250,000	276,525	526,525
2027	265,000	264,938	529,938
2028	275,000	252,788	527,788
2029	290,000	240,075	530,075
2030	300,000	226,800	526,800
2031	315,000	212,963	527,963
2032	330,000	198,450	528,450
2033	345,000	183,263	528,263
2034	360,000	167,400	527,400
2035	375,000	150,863	525,863
2036	395,000	133,538	528,538
2037	410,000	115,425	525,425
2038	430,000	96,525	526,525
2039	450,000	76,725	526,725
2040	470,000	56,025	526,025
2041	495,000	34,313	529,313
2042	515,000	11,588	526,588
Total	7,000,000	3,552,775	10,552,775

Interest Rates:	Year of Maturity	Interest Rate
	2042	

5 YEAR CAPITAL IMPROVEMENT PLAN



5 YEAR CAPITAL IMPROVEMENT PLAN

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			TPWL & GLO Grant	-	10,500,000			10,500,000			
Land Use and Recreation		Park Sidewalk, Borders and Beach Improvements						\$ 80,000		-	80,000						
Land Use and Recreation	10	Dredge Boat Ramp			\$ 50,000				Getting construction estimates- purpose to minimize silting in of channel to boat ramp and retain sand on beach	-	50,000	50,000					
Improving Quality of Life		Enterprise Fleet Lease Program (nic maint & fuel costs)	\$ 184,746	\$ -	\$ -	\$ -			Initial Funding from FARF	-	184,746				184,746		
TOTAL PROJECTS										-	51,011,287	10,258,732	280,000	100,000	15,988,395	334,746	24,049,414
										-							
Farf Funds									\$ 456,846	\$ 75,000							
Hot Funds									\$ 5,113,395	\$ 375,000	\$ -						
Grant Funds									\$ 3,366,916	\$ 11,557,962	\$ 10,500,000						
Bonds											\$ 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		TOTAL PROJECT COST	PUF RESERVES	GRANTS	FARF	DEVELOPER REIMB.	FUTURE BONDS
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	\$ 360,000	360,000				
Infrastructure	12	Live Oak from Commerce to Virginia						\$ 350,000		\$ 350,000	350,000				
Improving Quality of Life		Small Pick-up (Ford Ranger) Truck for second Meter Technician		\$ 27,000						\$ 27,000			27,000		
Infrastructure	12	Rehab Existing 250,000 Gal GST & New HSP	\$ 2,292,316							\$ 2,292,316		1,471,766			820,550
Infrastructure	12	12" link between water towers Phase 1					\$ 441,500		CLFRF Grant Funds	\$ 441,500	441,500				
Infrastructure	12	Leon Street Waterline		\$ 450,000						\$ 450,000					450,000
Infrastructure	12	12" link between water towers Phase 2			\$ 500,000					\$ 500,000	500,000				
Improving Quality of Life		Dump Truck				\$ 75,000				\$ 75,000			75,000		
Protecting Investments		Mini Excavator and Trailer (Utility Maintenance)	\$ 70,000						30+ yr old equipment replacement	\$ 70,000			70,000		
Protecting Investments		Walk-behind Excavator for Meter Technicians w/ Trailer		\$ 35,000						\$ 35,000	35,000				
Protecting Investments		Skidsteer Loader (WWTP)	\$ 61,463							\$ 61,463			61,463		
Infrastructure	12	Replace cast iron/ AC pipe with PVC - TBA				\$ 300,000				\$ 300,000	300,000				
Infrastructure	12	Engineering and Test Well for secondary water source				\$ 1,700,000				\$ 1,700,000	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	\$ 12,000,000					12,000,000
Link to Comprehensive Plan	Action Plan Item	Wastewater	2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond		TOTAL PROJECT COST	PUF RESERVES	GRANTS	FARF	DEVELOPER REIMB.	FUTURE BONDS
Infrastructure	12	DeShazor Area (Lowry/Charlotte/Tommy/Oren) sewer replacement			\$ 253,333	\$ 253,334	\$ 253,333			760,000	760,000				
Infrastructure	12	Brookhollow Sewer along Lynn's Bayou			\$ 300,000	\$ 300,000				600,000	600,000				
Infrastructure	12	LIFT STATION upgrades: Ann, Alamo Hts, Bay Blardone, Brookhollow, shellfish	\$ 510,000						Ann St. Lift Station	510,000	510,000				
Infrastructure	12	LIFT STATION upgrades: Main, Martinez, Bayfront, WWRP, Loop 1090, Hill Terrace				\$ 460,000				460,000	460,000				
Infrastructure	12	Sewer line replacement/pipeburst project - TBA				\$ 350,000				350,000	350,000				
Infrastructure		WWTP Upgrade			\$ 1,800,000	\$ 6,100,000	\$ 6,100,000		TWDB Loan	14,000,000	1,800,000				12,200,000
Infrastructure	12	Lynn's Bayou WWTP Improvements	\$ 1,465,489						CLFRF/ARPA Grant	\$ 1,465,489		1,465,489			
SUM			\$ 4,399,268	\$ 512,000	\$ 2,853,333	\$ 9,538,334	\$ 6,794,833	\$ 12,710,000		\$ 36,807,768	\$ 8,166,500	\$ 2,937,255	\$ 233,463	\$ -	\$ 25,470,550
			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	\$ -							

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



APPENDIX

FY 2022-2023



CITY OF PORT LAVACA

ORDINANCE #S-3-22

AN ORDINANCE FIXING THE TAX RATE AND TAX LEVY FOR THE CITY OF PORT LAVACA, TEXAS, FOR THE YEAR 2022, UPON ALL TAXABLE PROPERTY IN SAID CITY OF PORT LAVACA, TEXAS SUBJECT TO TAXATION BY SAID CITY ON THE FIRST DAY OF JANUARY, 2022 IN CONFORMITY WITH THE CHARTER PROVISIONS AND ORDINANCES OF SAID CITY OF PORT LAVACA; APPROPRIATING THE FUNDS DERIVED FROM SAID TAX LEVY TO VARIOUS FUNDS; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith; AND ESTABLISHING AN EFFECTIVE DATE

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

SECTION 1. That there shall be and there is hereby levied and assessed for the year 2022 upon all property of every description subject to taxation by the City of Port Lavaca, Texas on the 1st day of January, 2022, the following tax rate, to-wit:

An Ad Valorem Tax at the rate of \$0.7944 on the \$100.00 assessed value, based on 100% assessment thereof estimated in lawful currency of the United States of America, for the purpose of paying the general expenses of the City government and for payment of principal and interest on outstanding bonds and certificates of obligation for the fiscal year ending September 30, 2023.

- (A) THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.
- (B) THE TAX RATE WILL EFFECTIVELY BE RAISED BY TEN AND 8/10 PERCENT (10.8%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$77.88.

SECTION 2. All taxes collected pursuant to this ordinance shall be deposited in the funds known as the General Fund and the Tax Supported Debt Service Fund, and said monies shall be appropriated and distributed as follows:

	Rate	Percentage
GENERAL FUND	\$ 0.7307	91.98 %
TAX SUPPORTED DEBT SERVICE FUND:		
2012 GO Refunding & 2022 COs	\$ 0.0637	8.02 %
TOTALS:	\$ 0.7944	100.00 %

SECTION 3. The duly authorized official responsible for the assessment and collection of taxes for the City of Port Lavaca is hereby directed to assess, extend and enter upon the tax rolls of the City of Port Lavaca, Texas, for the current taxable year the amount and rates herein levied, and to keep a correct account of same, and when so collected, to deposit same in the depository of the City of Port Lavaca to be distributed in accordance with this ordinance.

SECTION 4. All ordinances or parts of ordinances in conflict herewith are hereby expressly repealed.

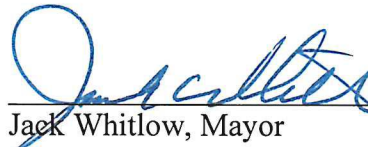
SECTION 5. This ordinance shall become effective on the date of its passage by the City Council of the City of Port Lavaca, Texas.

FIRST READING this 6TH day of September, 2022



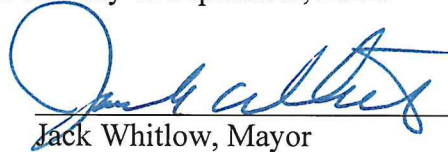
Jack Whitlow, Mayor

SECOND AND FINAL READING this 12th day of September, 2022



Jack Whitlow, Mayor

APPROVED AND ADOPTED this 12th day of September, 2022.



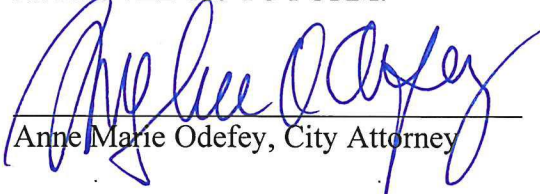
Jack Whitlow, Mayor

ATTEST:



Mandy Grant, City Secretary

APPROVED AS TO FORM:



Anne Marie Odefey, City Attorney

RECORD OF VOTE

	First Reading	Second and Final	Passed and Approved
Councilman Smith	Aye	Aye	Aye
Councilman Dent	Aye	Absent	Absent
Councilman Tippit	Aye	Aye	Aye
Councilwoman Padron	Aye	Absent	Absent
Councilman Ward	Aye	Aye	Aye
Councilman Barr	Aye	Aye	Aye

Record of approval by City Council: City Council Minute Records, Volume 3H, Page ____.

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF PORT LAVACA

Taxing Unit Name

(361) 552-9793

Phone (area code and number)

202 N. Virginia, Port Lavaca, 77979

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

<https://portlavaca.org>

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	\$ <u>4,020,907</u>
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. + \$ <u>20,095</u> 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. - \$ <u>0</u> 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. +/- \$ <u>0</u> D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>20,095</u> E. Add Line 30 to 31D.	\$ <u>4,041,002</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>563,975,308</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.7165</u> /\$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. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$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. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ 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.	\$ <u>0.0000</u> /\$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.	\$ <u>0</u>
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.	\$ <u>1,121,401</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>569,249,359</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.1969</u> /\$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> .	\$ <u>0.7767</u> /\$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.	\$ <u>0.0000</u> /\$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> .	\$ <u>1.0110</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.8141</u> /\$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	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$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).	\$ <u>0.0000</u> /\$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 an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	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)

Glossary of Terms

Accrual Basis – The basis of accounting where transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem Taxes – Commonly referred to as property taxes. Charges levied on all property, real personal, mixed tangible, intangible, annexations, additions and improvements to property located within the taxing unit's jurisdiction. These levies are based on the property's assessed value and the tax rate.

Appropriation – An authorization made by the legislative body to make expenditures and incur obligations for the City.

Assessed Value – A value that is established on real estate or other property as a basis for levying property taxes.

Asset – Resources owned or held which have monetary value that can be used to cover or be applied to cover liabilities.

Audit – A comprehensive review of an organizations financial accounts and records and the utilization of resources. An annual audit is conducted by a certified public accountant who concludes the audit with an Annual Comprehensive Financial Report also referred to as a ACFR.

Balanced Budget – Annual financial plan in which expenses do not exceed revenues and carry-over fund balance.

Basis of Accounting – The method of accounting used to recognize revenues, expenses, expenditures and transfers, and the related assets and liabilities.

Bond – A written promise to pay a specified sum of money (principal) at a specified date or dates in the future (maturity date), and carrying interest at a specified rate, usually paid periodically. The most common types of bonds are general obligation and revenue bonds. Bonds are frequently used for construction of large capital projects such as buildings, streets, and water and sewer improvements.

Budget – A financial plan for a specified period of time of projected resources and proposed expenditures.

Budget Calendar – A schedule of key dates that the City follows in the preparation and adoption of the City's budget.

Budget Year – From October 1st through September 30th, is the same as the fiscal year.

ACFR – Annual Comprehensive Financial Report.

Capital Outlay – Expenditures that result in the acquisition of or addition to fixed assets.

Capital Program – A five year plan that outlines the capital projects and includes information regarding funding, project description and scheduling.

Cash Basis – A basis of accounting under which transactions are recorded when cash is received or disbursed.

Certificate of Obligation (CO's) – Legal debt instruments used to finance capital improvement projects. CO's are backed by the credit of the government entity and are fully payable from a property tax levy. CO's differ from general obligation debt in that they are approved by the City Council and are not voter approved.

Contingency – An appropriation reserve set aside for emergencies or unforeseen expenditures not budgeted.

Current Taxes – Taxes that are levied and due within the current year.

Debt Service Fund – A fund established to account for payment of principal and interest on outstanding bonds when due.

Delinquent Taxes – Property taxes that remain unpaid on and after the due date. Delinquent taxes also incur penalties and interest at specified rates set by law.

Department – A functional group aimed at accomplishing a major service or program using related activities.

Depreciation – The allocation of the cost of a fixed asset over the estimated service life of that asset.

Division - A division is a separately budgeted segment of the department.

Effectiveness – A program performance indicator that measures the quality of the program outputs.

Effective Tax Rate – The rate that produced the same effect in terms of the total amount of taxes last year using the assessed valuation in the current year.

Encumbrance – Appropriated funds committed to purchase a good or service that has not been performed or executed. After the receipt or performance of goods or service the commitment becomes an account payable.

Enterprise Fund – A fund that operates like a business with the intent that the costs of providing the services will be recovered through user charges such as water and sewer charges.

Expenditure – This term refers to total funds paid or to be paid for an asset or goods or services regardless whether the expense has been paid or unpaid.

Expense – Charges incurred, whether paid or unpaid, for operation, maintenance, interest or other charges within the current period.

Fiscal Year – The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Port Lavaca has specified the fiscal year as beginning October 1 and ending September 30.

Fixed Assets – Assets of a long-term character which are intended to be held or used, such as buildings, machinery, furniture, equipment and land.

Full-Time – The 40 hours per week that constitutes a regular full-time position.

Fund – Separate accounting entities with their own resources, budgets and accounts for recording all financing transactions for specific activities or government functions.

Fund Balance – The difference between fund assets and fund liabilities, excess being a surplus and a shortfall being a deficit.

GAAP – General Accepted Accounting Principles.

GBRA – Guadalupe Blanco River Authority.

General Fund – The fund used to account for all financial resources and activities except for those required to be in another fund.

General Obligation Bonds – Voter approved bonds that finance a variety of public projects such as streets, buildings, and capital improvements. The Debt Service Fund is usually used to service and pay the debt issued. These bonds are backed by the full faith and credit of the City.

Goals – Generalized statements of where an organization desires to be at some future time with regard to certain operating elements. (e.g. financial conditions, service levels provided, etc.)

Grants – Contributions or gifts of cash or other assets from another government or entity to be used for a specific purpose, activity or facility.

Interfund Transfers – Amounts transferred from one fund to another.

Infrastructure – Substructure or underlying foundation of the City. (e.g. streets, utility lines, water and wastewater treatment facilities, etc.)

Legal Debt Margin – Actual amount of tax-secured debt service at the end of the fiscal year.

Legal Debt Service Limit – The assessed value of the tax roll multiplied by the limit on amount designated for debt service per \$100 assessed valuation

Modified Accrual Basis – This method of accounting recognizes revenues when they are measurable and available and expenditures when goods or services are received the exception being principal and interest on long-term debt which are generally recognized when due.

Operating Budget – A plan of current year financing activities including expenditures and the proposed means of funding them.

Ordinance – A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

Policy – A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.

Property Tax – Taxes that are levied on both real and personal property according to the property's assessed valuation and tax rate.

Reserve – An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is therefore, not available for general appropriation.

Retained Earnings – An equity account reflecting the accumulated earnings of a proprietary, or enterprise fund, or internal service fund.

Revenue – Funds received as income. It includes such items as tax payments, fees from specific services, fines, interest income, franchise fees, etc.

Revenue Bonds – Bonds for which principal and interest are paid from an Enterprise or Proprietary Fund.

Sales Tax – A general "sales tax" is levied on all persons and businesses selling merchandise within the City limits on retail items.

SCADA – Supervisory and Control Data Acquisition.

Special Revenue Funds – Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. (e.g. Hotel/Motel)

Strategic Plan – A collectively supported vision of the City's future including observations regarding the potential effects of various operating decisions.

Tax Base – Certified by the Tax Appraisal District the total taxable value of all real and personal property within the City as of January 1st of each year.

Tax Levy – The product of the tax rate per one hundred dollars multiplied by the tax base.

Tax Rate – The amount of tax levied against each \$100 of taxable value.

Tax Roll – The official list showing the amount of taxes levied against each taxpayer or property.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed by the government for the common benefit of the public it serves.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purchases.

Working Capital – The excess of current assets over current liabilities.

Acronyms

A/P – Accounts Payable
ACFR – Annual Comprehensive Financial Report (Audit)
CDBG – Community Development Block Grant
CCAD – Calhoun County Appraisal District
CCRWS – Calhoun County Rural Water Supply System
CIP – Capital Improvement Plan
C.O. – Certificates of Obligation
COG – Council of Governments
CY – Cubic Yard
ED – Economic Development
EPA – Environmental Protection Agency
ETJ – Extra Territorial Jurisdiction
FARF – Fixed Asset Replacement Fund
FASB – Financial Accounting Standards Board
FEMA – Federal Emergency Management Administration
FICA – Federal Insurance Contribution Act
FTE – Full-Time Equivalent
FY – Fiscal Year
GAAFR – Governmental Accounting, Auditing and Financial Reporting
GAAP – Generally Accepted Accounting Principals
GASB – Governmental Accounting Standards Board
GBRA – Guadalupe-Blanco River Authority
GF – General Fund
GFOA – Government Finance Officers Association
GIS – Geographical Information Systems
G.O. – General Obligation
GPD – Gallons per Day
HOT – Hotel Occupancy Tax
HR – Human Resources
I & S – Interest and Sinking
IT – Information Technology

LF – Linear Foot
MGD – Millions of Gallons per Day
PD – Police Department
RFP – Request for Proposal
RFQ – Request for Qualifications
ROW – Right of Way
RV – Recreational Vehicle
SCADA – System Control and Data Acquisition
TCEQ – Texas Commission on Environmental Quality
TML – Texas Municipal League
TMRS – Texas Municipal Retirement System
TWC – Texas Workforce Commission
TWDB – Texas Water Development Board
TXDOT – Texas Department of Transportation
WET – Whole Effluent Toxicity
WWTP – Wastewater Treatment Plant
YMCA – Young Men’s Christian Association
Y.O.U. – Youth Orientation and Understanding