



City of Port Lavaca Fiscal Year 2023-2024 Budget Cover Page September 5, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$620,351, which is a 13.78 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$60,893.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.780700/100	\$0.794400/100
No-New-Revenue Tax Rate:	\$0.689463/100	\$0.776700/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.638693/100	\$0.716500/100
Voter-Approval Tax Rate:	\$0.780822/100	\$0.814100/100
Debt Rate:	\$0.082100/100	\$0.063700/100

Total debt obligation for City of Port Lavaca secured by property taxes: \$969,720



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 15, 2023

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, 2023 and ending September 30, 2024. 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, Comprehensive Plan and Five Year Capital Improvement Plan priorities to focus of future growth of our City.

BUDGET PREPARATION AND PRIORITIES

With 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 Downtown Waterfront Master Plan. During this year's budget kick-off, emphasis was placed on completing existing projects while being mindful of potential cost overruns that could impact necessary and committed projects.

Departments were asked to present lean budgets in order to allow for flexibility should persistent supply chain issues continue to drive project cost to near double the original and sometimes updated estimates. Furthermore, with our transition to a robust Managed Information Technology environment, we continue to prioritize the updates necessary to ensure our technology infrastructure is secure and up-to-date.

MAJOR CHALLENGES AND ACCOMPLISHMENTS

The COVID pandemic has been a major challenge with supply chain disruptions, labor pool deficiencies and project estimates almost doubling when reaching the bid phase. While the City has had its fair share of project budget escalations, we remain fiscal strong enough to absorb the impact.

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

current economic climate. Luckily, the City was able to utilize excess fund balance reserves and incorporated a re-payment into its 2022 Series Bond issue to keep the project moving forward. The City kicked off the CDBG-MIT grant to construct a living shoreline, which can be scaled back if the grant funds fall short due to the current economic climate. Our skatepark was completed on time and within budget, as well as the police department security upgrades. The City awarded projects supplemented with American Rescue Plan Act (ARPA) funds for the rehabilitation of a ground water storage tank and efficiencies to our existing wastewater treatment plant. The initial phase of the Boerne learning trail utilized community donations and has sparked excitement within the community.

The City continues to be extremely fortunate in receiving grants through the our State and Federal partners. We are excited to announce that we have formally committed to a partnership with Dow Chemical through the Department of Energy which, we have been told, may contribute a sizable portion of the \$15 million dollar wastewater treatment expansion, if Dow is awarded. This project will increase not only increase the treatment capacity, but incorporate innovative energy saving technology into project.

ECONOMIC OUTLOOK

The City continues to utilize Hotel Occupancy Tax (HOT) dollars to promote tourism to our beautiful coastal community. We were recently awarded the Bronze level for Scenic Cities.

Additionally, our partnership with the Victoria Economic Development Council is sparking major interest in our City and throughout Calhoun County.

EMPLOYEE COMPENSATION AND BENEFITS

City Council recently re-affirmed its commitment to a sound health insurance package to their most valuable asset, its employees. Faced with a 30% increase to the major medical plan, the City was able make plan design changes and ultimately absorb all costs in order to maintain the same cost of coverage for each employee and dependent coverage tier. By doing so, the City continues to utilize strong benefits to maintain and recruit highly skilled employees to serve the community.

The budget also includes an allocation for merit increase based upon an overall 5% of budgeted salaries. Merit increases will be allocated by department heads to employees based upon job performance with a minimum increase of 2% to be provided for cost of living adjustments.

USER FEES

This budget includes numerous adjustments to user fees, deposits and other fees that reflect the current costs to provide individual services to the citizens who find the need to utilize.

FINANCIAL SUMMARY

Total ad valorem values, increased by 15% from certification in the previous year. Exempt values continue to increase as well, making up 33% of the overall ad valorem values for FY 2024. Total taxable values are expected to increase by \$86,616,263, or 15%, when comparing values at certification from last year to this year. New improvement values added to the tax roll for FY 2024 amounted to \$7,799,777, and average market value of homes increased from \$135,373 in FY2023 to \$162,002 for FY 2024, which is a 19.7% increase from last year.

The City's sales tax revenue is rebounding, with new retail establishments being added at a steady pace. We see this trend continuing into the next fiscal year, and are projecting sales tax to increase by 19% over prior year's budgeted projections. We continue to watch our trends very closely and are prepared to stall major purchases should the positive trends discontinue.

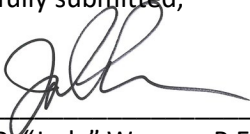
Unemployment for our Micropolitan Statistical Area is 3.5% which is 0.9% less in comparison to the 4.4% unemployment rate in the Victoria-Port Lavaca Combined Statistical Area.

The combined expenditures of the General, Debt Service, Enterprise and Hotel/Motel Tax funds amount to \$23,848,012, which represents an increase of 2%, or \$478,328 from the FY 2022-23 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 machinery 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 newly approved Downtown Waterfront 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,

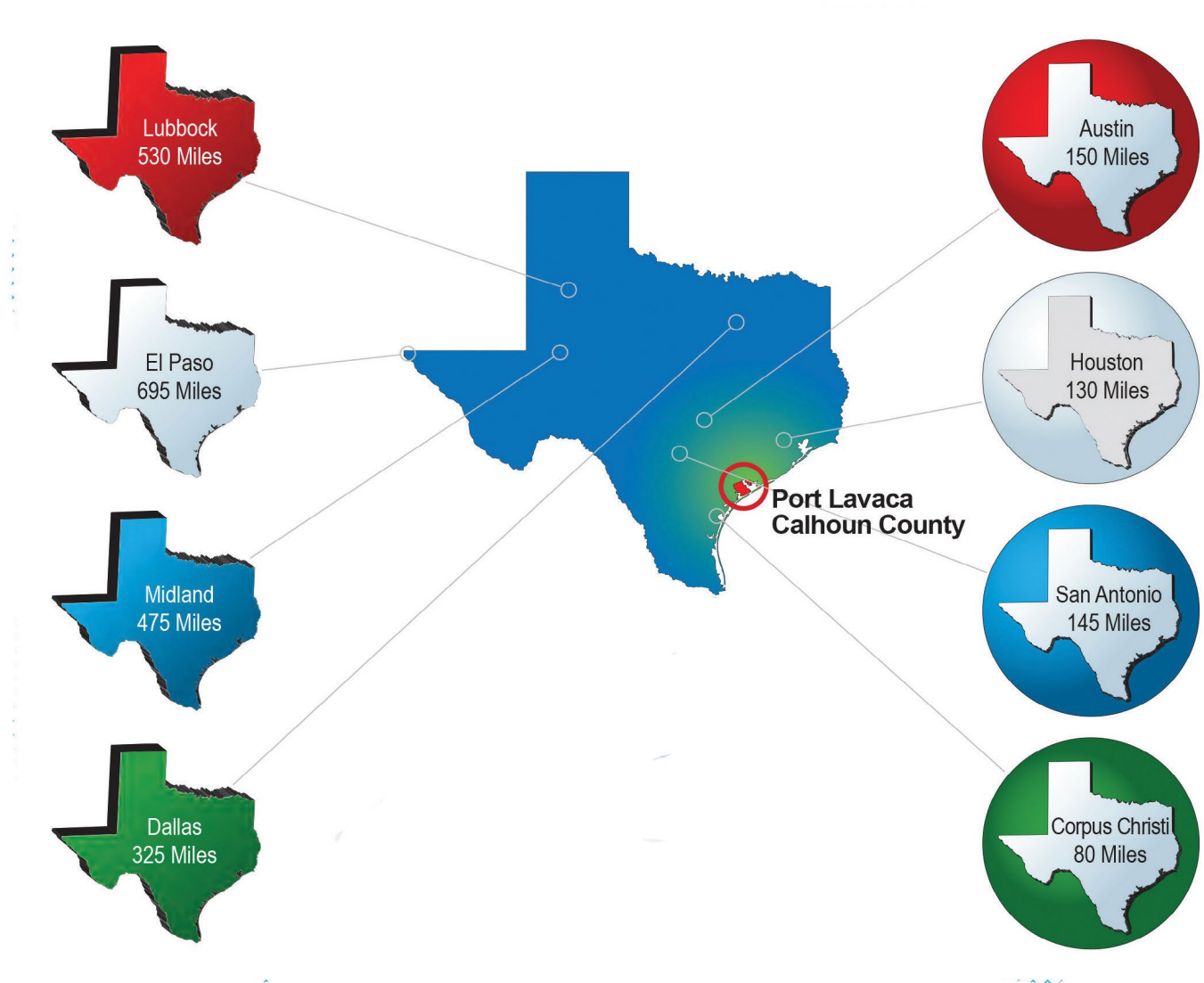


Joanna P. "Jody" Weaver, P.E.
Interim City Manager



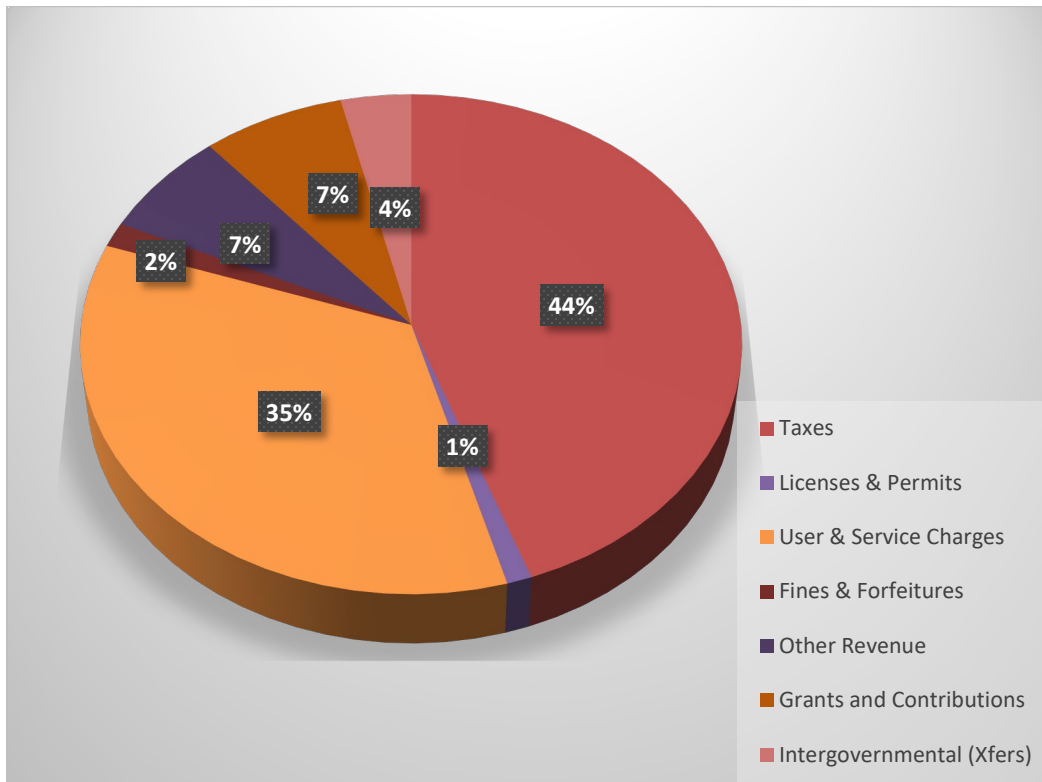
Susan Lang
Finance Director

FINANCIAL SUMMARY SECTION



Executive Summary

Revenue sources for the City total \$23,627,553, which is an 12% increase from last year's budget, can be represented into seven (7) different categories: Taxes, Licenses & Permits, User & Service Charges, Fines & Forfeitures, Other Revenue, Grants and Contributions, and Intergovernmental.

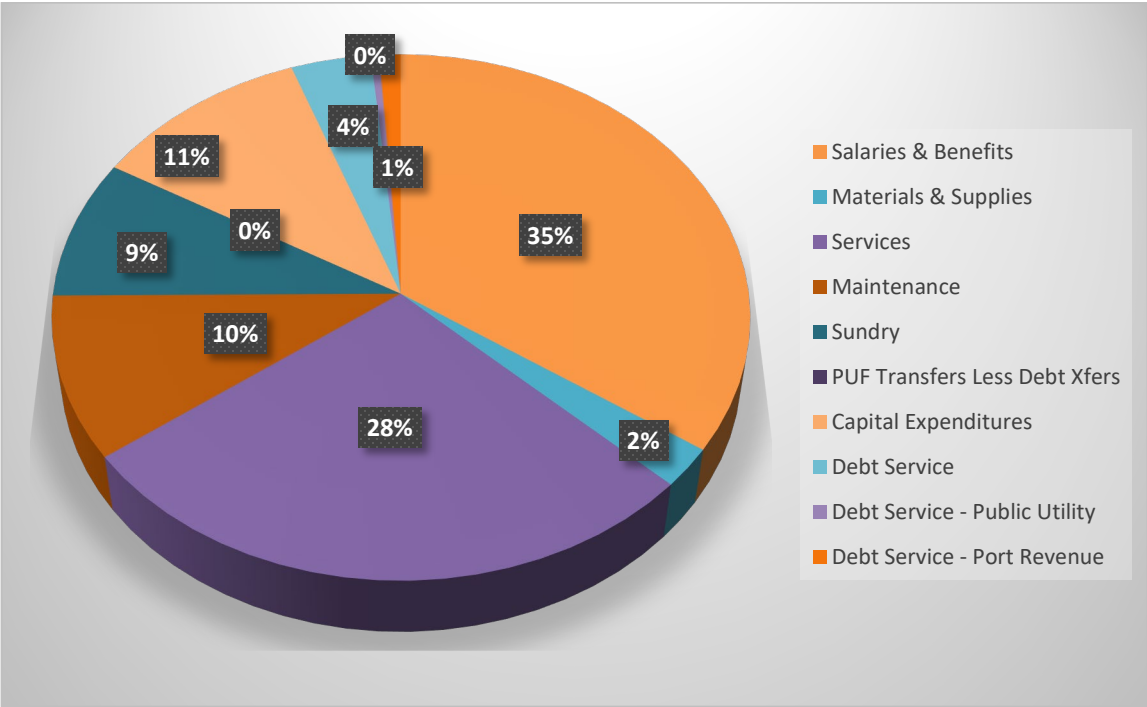


Taxes

Property Tax: Of the combined total tax category, almost half of the 44% are revenues from ad valorem or property taxes, which represent 22% of the overall combined budgeted revenue at \$5,120,343. 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 35% of the Taxes category and amount to \$3,723,952. 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 \$23,848,012, which represents an increase of 2%, or \$478,328 from the FY 2022-23 adjusted budget. This increase is primarily due to an increase in salaries and benefits. As always, we strive to operate the City in a conservative manner, while continuing to deliver an excellent level of service to our citizens.



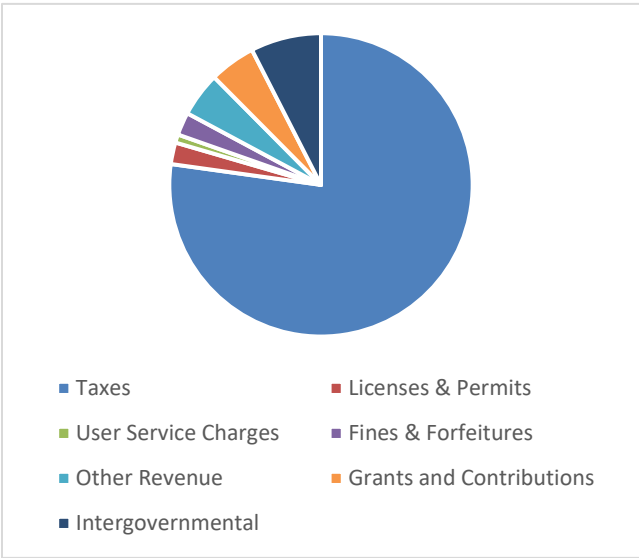
GENERAL FUND

The General Fund revenue of 11,639,342 can be categorized into seven (7) major sources of revenue as follows:

Taxes	\$8,985,667
Licenses & Permits	\$268,410
User Service Charges	\$102,500
Fines & Forfeitures	\$284,000
Other Revenue	\$550,950
Grants & Contributions	\$572,033
Intergovernmental	\$875,783

This year’s revenue represents an increase over last year’s budget of 12.19%, or \$1,264,916. This is primarily due to greater property values, increased sales tax projections and projected growth in Licenses & Permits revenue.

At certification, taxable ad valorem values for FY 2023-2024 are \$655,865,622. This includes \$33,197,591 still under ARB review as of certification. The values represent a 15% increase from FY



2023-23 certified values. Some of this can be attributed to \$7,799,777 in new improvements. Other factors contributing to the increase are the boom in the housing market causing values of existing property to increase.

The tax rate for FY 2023-24 is proposed to decrease to \$0.7807 per \$100 valuation. The proposed tax rate is greater than the No-New-Revenue tax rate of \$0.6895, but less than the Voter-Approval tax rate of \$0.7808. The tax rate, if approved by the City Council, will be divided so that \$0.6986 will be utilized in the General Fund for maintenance and operations (M&O) and the remaining \$0.0821 will be reserved for debt service (I & S). General Fund Ad Valorem tax collections are estimated to be \$4,511,964 (including penalties and delinquent taxes) or 39% of total general fund revenues.

Sales tax revenue is estimated to be \$3,723,952 which is an 3% increase from estimated collections for FY2022-23 and based upon known retail establishments currently under construction who will be opening for business during the fiscal year. We believe this estimate is still conservative based upon current trends.

The total FY 2023-24 General Fund expenditures are planned to be \$12,776,493, an increase of 5.49% from the FY 2022-23 budget and primarily due to funding for a 5% merit increase program for employee salary adjustments. Revenues in the General Fund are projected to exceed operating expenditures by \$185,884, with one-time capital expenditures utilizing existing unassigned reserves of \$1,323,034. 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 \$8,744,426, a part of which is available to fund excess capital and one-time expenditures. A 180-day fund balance reserve, or \$5,652,264 is classified as "assigned." The fund balance is expected to decrease by \$1,137,150 from the estimated ending fund balance for FY2022-23. The ending fund balance for FY2023-24 is anticipated to be \$7,607,276 or total reserves for 242 days of operations.

GENERAL FUND – PROPOSED REQUESTS:

In addition to the capital expenditures funded by the General Fund, a total of \$604,965 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 \$389,970. Of the reoccurring expenditures, \$251,269 is reserved for merit increases based upon performance evaluations of existing personnel.

Highlights of enhancements include GIS package of services, software and technician position to map the city's major infrastructure. Parks improvements are contained in the one-time expenditures and include a water slide at the public pool, and a CXT restroom to accompany the new skate park.

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 is beginning to rebound due to the mass meter change-out project and adjustment to the base rates for water and sewer services. Supply chain issues that delayed the meter change-out project have eased, and we are near 98% completion. This year, revenues are anticipated to be \$7,542,791, which reflects a complete meter replacement at the beginning of the fiscal year. This is a 14% increase over FY 2022-23 budgeted revenues, and an 11% increase over the actual anticipated revenue for FY23.

The City anticipates a comprehensive rate study to be conducted once we have reliable data and consumption history.

Expenditures in the Public Utility Fund are proposed at \$7,065,629, which will leave a surplus of \$619,572, or 201 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 increase by 240% from the fiscal year 2022-23 budget, which represents an increase of \$2,698,371 in fund balance reserves.

PUBLIC UTILITY FUND – PROPOSED REQUESTS:

In addition to the capital expenditures funded by the Public Utility fund, a total of \$52,545 in one-time expenditures are being proposed. Reoccurring expenses, which are supported by the operating revenue of the Public Utility fund, amount to \$33,222. An additional \$38,329 in re-occurring expenditures is reserved for merit increases based upon performance evaluations of existing personnel.

Summary of Personnel
(Full-time Equivalent Positions)

Fund/Department Position Title	Budget 2021-2022	Budget 2022-2023	Actual 2022-2023	Budget 2023-2024	Percent + / (-)
<u>GENERAL FUND:</u>					
<u>City Manager (001-0020)</u>					
City Manager	1	1	1	1	
HR Coordinator/Exec. Asst. to City Manager	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 - Appointed	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	0	0	0	
Subtotal	1	0	0	0	0%
<u>Finance (001-0080)</u>					
Finance Director	1	1	1	1	
Senior Accountant	1	1	1	1	
+ Capital Projects/Grant Coordinator	0	0	0	1	
Accountant	1	1	1	1	
Accounting Clerk	1	1	1	1	
Subtotal	4	4	4	5	25%
<u>City Hall (001-0090)</u>					
Part-time - Janitor	0.5	0.5	0.25	0.25	
Contract Service Position	0	0	0	0	
Subtotal	0.5	0.5	0.25	0.25	-50%

Summary of Personnel
(Full-time Equivalent Positions)

Fund/Department Position Title	Budget 2021-2022	Budget 2022-2023	Actual 2022-2023	Budget 2023-2024	Percent + / (-)
<u>Police (001-0110)</u>					
Police Chief	1	1	1	1	
Police Lieutenant - Exempt	2	2	2	2	
Patrol Sergeants	3	3	3	3	
Patrol Corporals	4	4	4	4	
Patrol Officers	8	8	8	8	
Police Detectives	2	2	2	2	
Narcotics Officer	0	0	0	0	
Mental Health Officer	1	1	1	1	
Administrative Assistant / Lead	1	1	1	1	
Dispatchers	4	4	4	4	
Part-time Dispatchers	0.75	0.75	0.75	0.75	
Record's Clerk	1	1	1	1	
Subtotal	27.75	27.75	27.75	27.75	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	12	12	12	12	
Volunteers	0.25	0.25	0.25	0.25	
Subtotal	19.25	19.25	19.25	19.25	0%
<u>Animal Control (001-0210)</u>					
Animal Control Officers	2	2	2	2	
Part-time Attendant	0	0.5	0	0.5	
Subtotal	2	3	2	2.5	0%
<u>Development Services (001-0320)</u>					
Director of Development Services	0	1	1	1	
Code Enforcement Officer	1	1	1	1	
Permit Technician	1	1	1	1	
+ GIS Technician	0	0	0	0	
Part-time Intern	0.25	0.25	0	0.25	
Subtotal	2.25	3.25	3	3.25	0%

Summary of Personnel
(Full-time Equivalent Positions)

Fund/Department Position Title	Budget 2021-2022	Budget 2022-2023	Actual 2022-2023	Budget 2023-2024	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	0	0	
Heavy Equipment Operators	4	4	4	4	
Maintenance Workers	4	4	4	4	
Temporary Workers (Summer)	1.15	1.15	0	1.15	
Subtotal	11.15	11.15	10	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)	0.23	0.23	0	0.23	
Subtotal	5.23	5.23	5	5.23	0%
<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	82.13	82.63	80.25	83.38	1%
Public Utility Fund:					
<u>Utility Billing (501-5132)</u>					
Customer Service Supervisor	1	1	1	1	
Customer Service Specialist	2	2	2	2	
Account Billing Clerk	0	0	0	0	
Meter Technician	2	2	2	2	
Subtotal	5	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	1	1	1	1	
Heavy Equipment Operator	2	2	2	2	
Utility Maintenance Wrokers	3	3	3	3	
Subtotal	9	9	9	9	0%

Summary of Personnel
(Full-time Equivalent Positions)

Fund/Department Position Title	Budget 2021-2022	Budget 2022-2023	Actual 2022-2023	Budget 2023-2024	Percent + / (-)
<u>Wastewater (501-5134)</u>					
Wastewater Operator	2	2	2	2	
Utility Operator	1	1	1	1	
Maintenance Worker	1	1	1	1	
Subtotal	4	4	4	4	0%
Total Public Utility Fund	18	18	18	18	0%
Beach Operating fund <u>Operations (503-1000)</u>					
Camp Host	1	1	1	1	
Subtotal	1	1	1	1	0%
Total Beach Operating Fund	1	1	1	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	102.13	102.63	100.25	103.38	1%
Full-time Positions:				100.00	
Part-time Positions:				3.38	
TOTAL FULL-TIME EQUIVALENTS:				103.38	

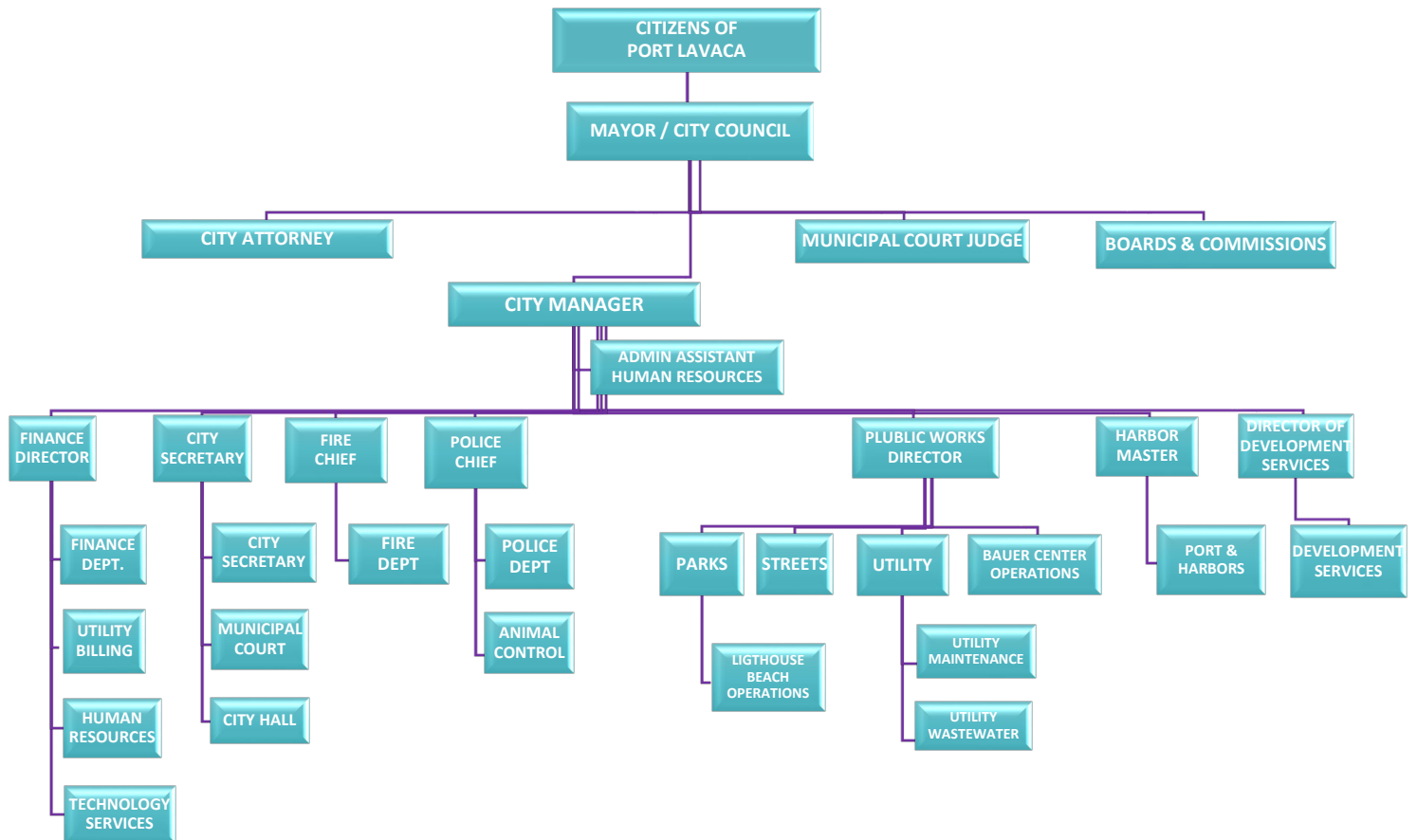
* Position funded by two departments

City of Port Lavaca

Annual Budget

FY 2023-2024

City Wide Organizational Structure



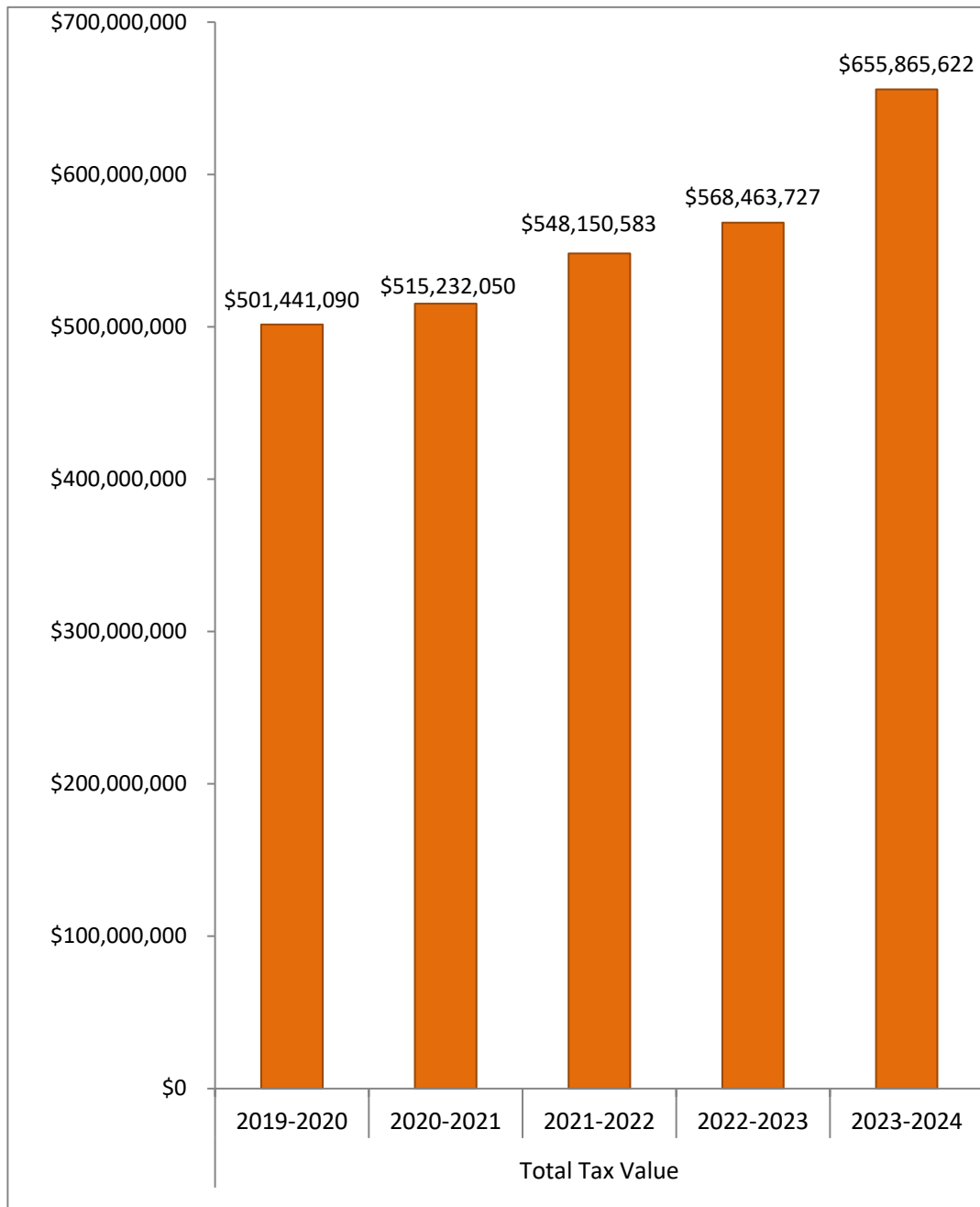
City of Port Lavaca
Annual Budget
FY 2023-2024

Tax Revenue and Distribution

	Actual 2021-2022		At Certification 2022-2023		Estimate 2022-2023		Budget 2023-2024	
Real Estate	\$681,107,880		\$697,583,167	2%	\$719,195,084	6%	\$807,171,375	12%
Personal Property	\$102,325,060		\$102,975,090		\$103,072,580		\$115,455,260	
Total Tax Roll	\$783,432,940		\$800,558,257	2%	\$822,267,664	5%	\$922,626,635	12%
Homestead cap adj.	\$5,911,883		\$6,672,783		\$6,808,408		\$32,885,716	
Exempt Property	\$131,920,327		\$142,751,293		\$141,822,962		\$151,237,421	
Productivty Loss	\$13,034,091		\$12,910,706		\$14,031,736		\$14,855,429	
Disabled	\$3,734,578		\$3,752,277		\$3,963,285		\$3,203,586	
Over 65	\$80,681,478		\$87,165,738		\$87,177,546		\$97,776,452	
Disaster Exemption								
Misc. Exemptions								
Total Exemptions	\$235,282,357	30%	\$253,252,797	32%	\$253,803,937	31%	\$299,958,604	33%
Under ARB Review	\$0		\$21,943,899		\$0		\$33,197,591	
Total Tax Value	\$548,150,583		\$569,249,359	4%	\$568,463,727	4%	\$655,865,622	15%
Tax Rate per \$100	0.79440		0.79440		0.79440		0.78070	
Est. Tax Levy	\$4,354,508		\$4,522,117	4%	\$4,515,876	4%	\$5,120,343	13%
% of Collections	96%		96%		98%		96%	
Est. Collections	\$4,180,328		\$4,341,232		\$4,425,558		\$4,915,529	
Delinquent Collections	\$105,693		\$90,000		\$100,000		\$100,000	
Est. Funds	\$4,286,021		\$4,431,232		\$4,525,558		\$5,015,529	
M & O Revenue	\$3,904,426		\$4,065,130		\$4,144,093		\$4,511,964	
Debt Service	\$275,902		\$276,102		\$281,466		\$403,565	
Port Revenue	\$257,721		\$255,389		\$255,389		\$258,061	
Utility Revenue	\$791,410		\$103,275		\$103,275		\$101,275	
M & O Rate	0.7284		0.7308		0.7308		0.6986	
Debt Service Rate	0.0660		0.0636		0.0636		0.0821	

City of Port Lavaca
Annual Budget
FY 2023-2024

Total Tax Value Chart



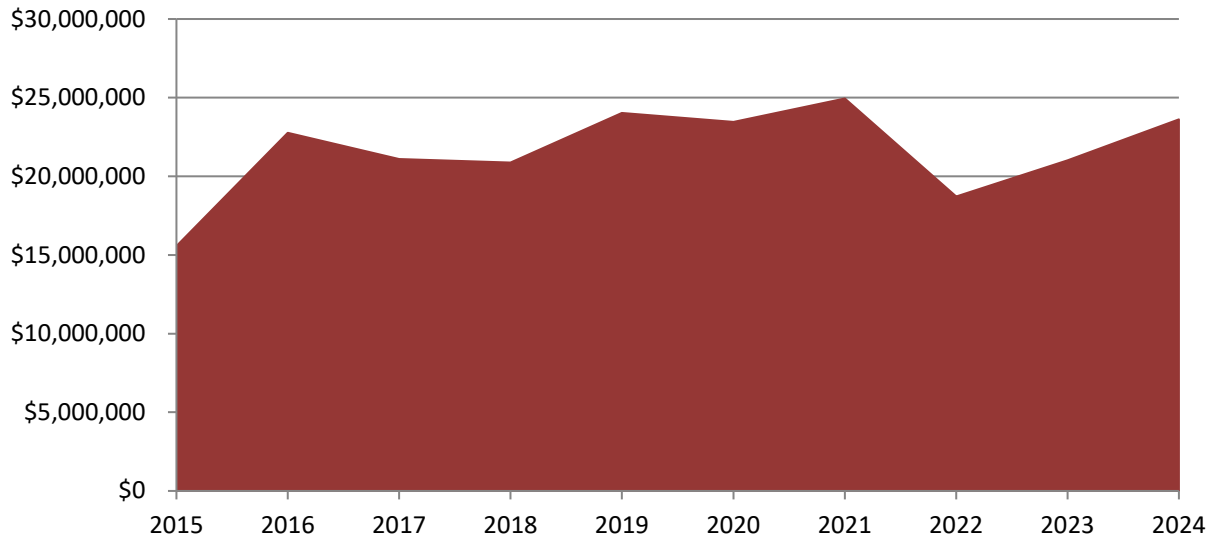
City of Port Lavaca
Annual Budget
FY 2023-2024

Combined Revenues and Expenditures
General, Debt Service, PUF, Beach, Port and Hotel/Motel Funds
For the Fiscal Year ending September 30, 2024

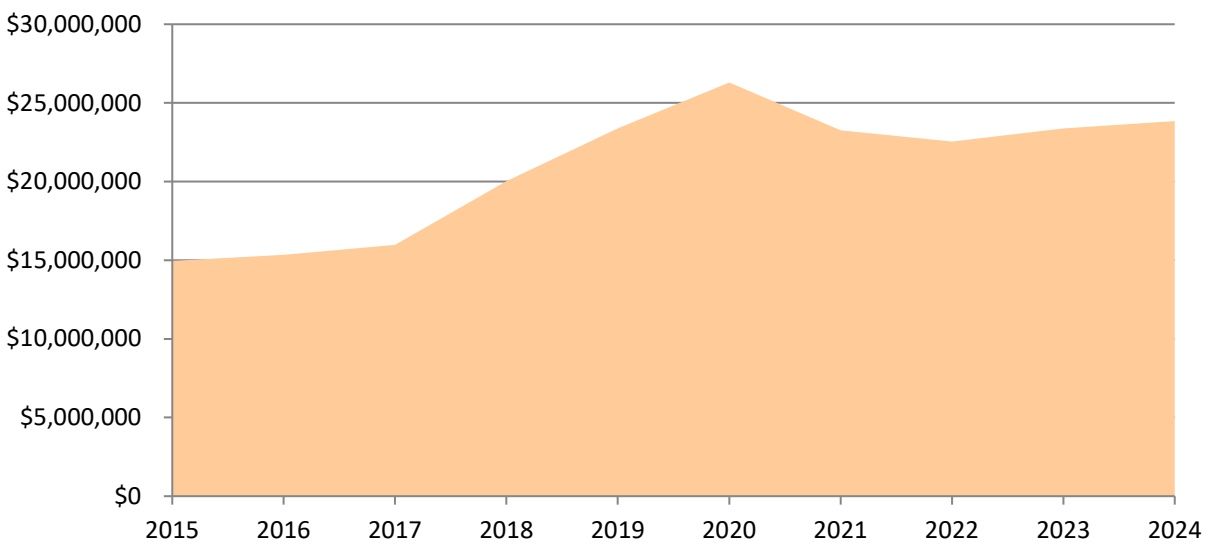
Revenues Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
Taxes	\$9,377,785	\$8,836,329	\$9,938,479	\$10,521,162
Licenses & Permits	\$181,718	\$174,010	\$166,618	\$268,410
User & Service Charges	\$6,086,359	\$7,255,131	\$7,437,723	\$8,180,780
Fines & Forfeitures	\$305,610	\$381,000	\$283,330	\$374,500
Other Revenue	\$1,434,006	\$1,313,347	\$1,661,798	\$1,634,886
Grants and Contributions	\$308,011	\$1,296,845	\$313,154	\$1,772,033
Intergovernmental (Xfers)	\$1,017,027	\$1,751,409	\$1,831,567	\$875,783
Total Revenues	\$18,710,516	\$21,008,071	\$21,632,669	\$23,627,553
Expenditures				
Salaries & Benefits	\$6,713,339	\$7,779,651	\$6,860,547	\$8,288,371
Materials & Supplies	\$502,179	\$555,721	\$517,095	\$568,126
Services	\$5,404,986	\$5,977,458	\$5,287,349	\$6,684,123
Maintenance	\$1,891,858	\$2,223,102	\$1,837,021	\$2,393,714
Sundry	\$2,265,661	\$1,704,416	\$2,143,287	\$2,052,753
PUF Transfers Less Debt Xfers	\$0	\$570,492	\$570,492	\$1,135
Capital Expenditures	\$3,331,624	\$2,819,788	\$1,657,474	\$2,530,734
Subtotal Expenditures	\$20,109,647	\$21,630,627	\$18,873,265	\$22,518,956
Debt Service	\$1,376,051	\$1,380,393	\$1,380,393	\$969,720
Debt Service - Public Utility	\$791,410	\$103,275	\$103,275	\$101,275
Debt Service - Port Revenue	\$257,721	\$255,389	\$255,389	\$258,061
	\$2,425,182	\$1,739,057	\$1,739,057	\$1,329,056
Total Expenditures	\$22,534,829	\$23,369,684	\$20,612,322	\$23,848,012
Net Change In Fund Balance	(\$3,824,313)	(\$2,361,613)	\$1,020,347	(\$220,459)
Beginning Fund Balance	\$16,797,663	\$12,973,350	\$12,973,350	\$13,993,697
Ending Fund Balance	\$12,973,350	\$10,611,737	\$13,993,697	\$13,773,239

Financial Trends

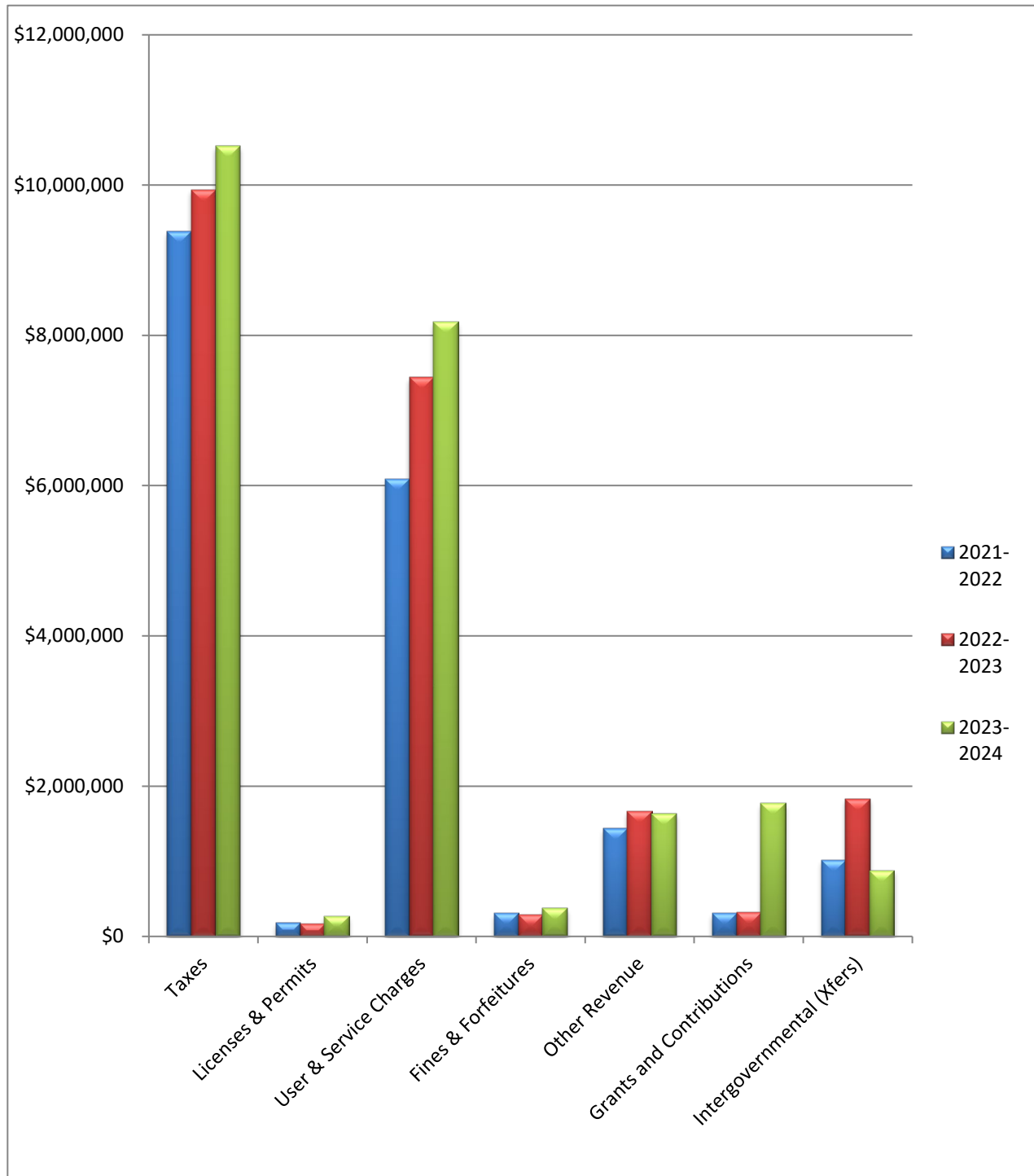
Combined Revenue Last Ten Years



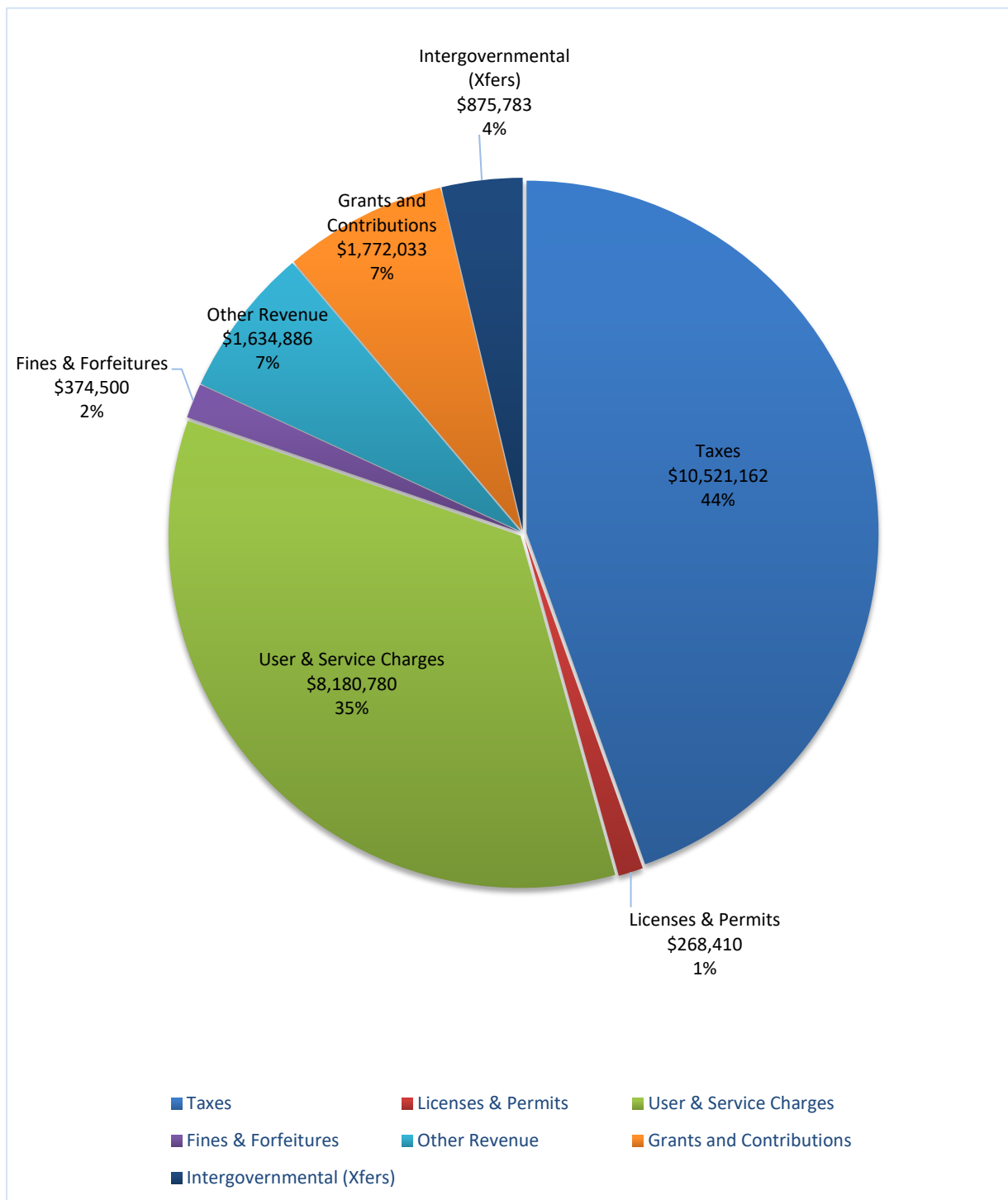
Combined Expenditures Last Ten Years



Revenue Trends Based on Past Performance



FY 2023-2024 Revenue Chart





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 2023-2024

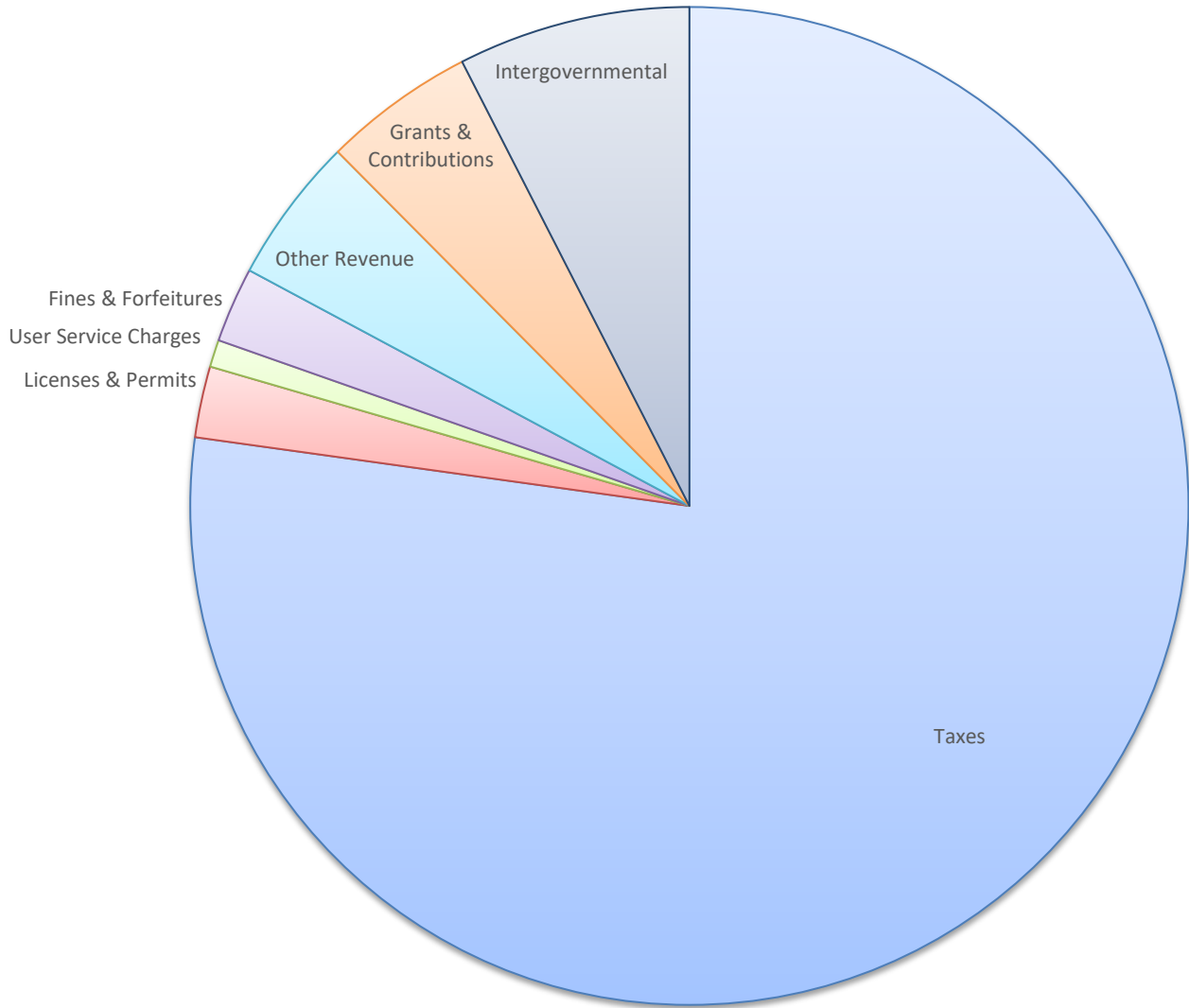
General Fund
Revenues and Expenditures

		Actual 2021-2022	Budget * 2022-2023	Estimate 2022-2023	Base 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
REVENUE								
411.01	Property Tax-Current	\$4,395,340	\$4,085,106	\$4,407,629	\$4,511,964		\$4,511,964	
411.02	Property Tax-Delinquent	\$66,107	\$100,000	\$99,574	\$100,000		\$100,000	
412.01	Sales Tax Revenue	\$3,504,110	\$3,134,772	\$3,604,988	\$3,723,952		\$3,723,952	
413.01	Natural Gas Franchise	\$55,291	\$54,000	\$60,062	\$62,000		\$62,000	
413.02	Electrical Franchise	\$341,564	\$342,000	\$338,861	\$342,000		\$342,000	
413.03	Telephone Franchise Tax	\$28,706	\$32,000	\$28,485	\$32,000		\$32,000	
413.04	Cable TV Franchise Tax	\$44,378	\$50,000	\$40,771	\$50,000		\$50,000	
413.05	Waste Collection Franchise	\$120,161	\$125,000	\$126,597	\$128,750		\$128,750	
413.90	Other Franchise Tax	\$0	\$0	\$0	\$0		\$0	
414.01	Alcoholic Beverage Tax	\$32,625	\$35,000	\$30,176	\$35,000		\$35,000	
415.15	Intergovernmental Revenue	\$0	\$0	\$270,346	\$0		\$0	
	Total Taxes	\$8,588,282	\$7,957,878	\$9,007,489	\$8,985,667		\$8,985,667	12.92%
421.01	Electrical Licenses	\$0	\$0	\$0	\$0		\$0	
421.02	Builder Licenses	\$2,400	\$1,500	\$7,000	\$7,000		\$7,000	
422.01	Electrical Permits	\$14,892	\$15,000	\$9,184	\$25,000		\$25,000	
422.02	Building Permits	\$96,642	\$90,000	\$103,378	\$157,000		\$157,000	
422.03	Plumbing Permits	\$12,597	\$18,000	\$6,675	\$22,000		\$22,000	
422.04	Mechanical Permits	\$5,684	\$8,000	\$5,168	\$5,600		\$5,600	
422.05	Foundation Permits	\$0	\$0	\$0	\$0		\$0	
422.06	Peddler & Solicitor Permits	\$0	\$0	\$600	\$0		\$0	
422.07	Alcohol in the Park Permit	\$0	\$0	\$350	\$0		\$0	
423.01	Trailer Permits	\$0	\$0	\$50	\$0		\$0	
423.02	Food Handler's Permits	\$2,150	\$2,600	\$2,395	\$2,600		\$2,600	
423.03	Liens	\$16,643	\$1,500	\$0	\$1,500		\$1,500	
423.90	Other Permits & Fees	\$18,853	\$30,000	\$13,408	\$30,000		\$30,000	
424.01	Alcoholic Beverage Permits	\$9,290	\$7,110	\$7,505	\$7,110		\$7,110	
424.02	Amusement Permit Fees	\$0	\$0	\$300	\$300		\$300	
424.03	Subdivision Plat Fee	\$0	\$0	\$1,175	\$1,000		\$1,000	
424.04	Environmental & Health	\$735	\$0	\$0	\$0		\$0	
424.05	Plan Review Fees	\$0	\$0	\$9,000	\$9,000		\$9,000	
425.01	Animal Licenses & Fees	\$1,492	\$200	\$285	\$200		\$200	
426.01	Alarm Fees	\$340	\$100	\$145	\$100		\$100	
	Total Licenses & Permits	\$181,718	\$174,010	\$166,618	\$268,410		\$268,410	54.25%
435.06	Bauer Center Rentals	\$66,200	\$80,000	\$70,075	\$100,000		\$100,000	
435.07	Bayfront Rentals	\$600	\$0	\$750	\$0		\$0	
439.01	Police Services	\$3,744	\$2,000	\$2,520	\$2,000		\$2,000	
439.05	Police Training Fees	\$0	\$500	\$0	\$500		\$500	
	Total User & Service Charges	\$70,544	\$82,500	\$73,345	\$102,500		\$102,500	24.24%
441.01	Penalties & Interest	\$76,720	\$85,000	\$88,267	\$90,000		\$90,000	
411.02	Tax Attorney Fees	\$30,984	\$45,000	\$41,544	\$45,000		\$45,000	
443.01	Court Fines	\$92,291	\$120,000	\$80,644	\$120,000		\$120,000	
443.02	Muni Court- Collection	\$14,361	\$14,000	\$12,191	\$14,000		\$14,000	
443.03	Local Time Payment Fee	\$3,451	\$5,000	\$3,216	\$5,000		\$5,000	
449.02	Arrest Fees	\$10,360	\$10,000	\$7,707	\$10,000		\$10,000	
449.03	Cash Over-MC	\$0	\$0	\$0	\$0		\$0	
449.05	Recovery Adjustment Fee	\$0	\$0	\$9	\$0		\$0	
	Total Fines & Forfeitures	\$228,167	\$279,000	\$233,578	\$284,000		\$284,000	1.79%
451.01	Interest Income	\$64,186	\$90,000	\$392,200	\$500,000		\$500,000	
455.01	Other Financing Source	\$0	\$0	\$0	\$0		\$0	
459.02	Photo Copies	\$278	\$500	\$251	\$500		\$500	
459.05	Donation- Police (JEDLIC	\$0	\$0	\$0	\$0		\$0	
459.07	Donation- Fire (JEDLIC	\$0	\$0	\$0	\$0		\$0	
459.10	Donations	\$0	\$0	\$1,041	\$0		\$0	
459.11	Auction/Sale Proceeds	\$0	\$32,000	\$0	\$32,000		\$32,000	
459.12	TML Reimbursements	\$51,140	\$0	\$9,547	\$0		\$0	
459.15	Hurricane	\$0	\$0	\$0	\$0		\$0	
459.17	Fire Training Reimburs	\$0	\$2,450	\$0	\$2,450		\$2,450	
459.20	Restitution Payments	\$471	\$0	\$0	\$0		\$0	
459.90	Miscellaneous Income	\$6,108	\$10,000	\$3,263	\$10,000		\$10,000	
459.91	Tower of Tex Usage Rig	\$6,000	\$6,000	\$6,000	\$6,000		\$6,000	
459.92	Equity Balance Forward	\$0	\$0	\$0	\$0		\$0	
	Total Other Revenue	\$128,183	\$140,950	\$412,302	\$550,950		\$550,950	290.88%

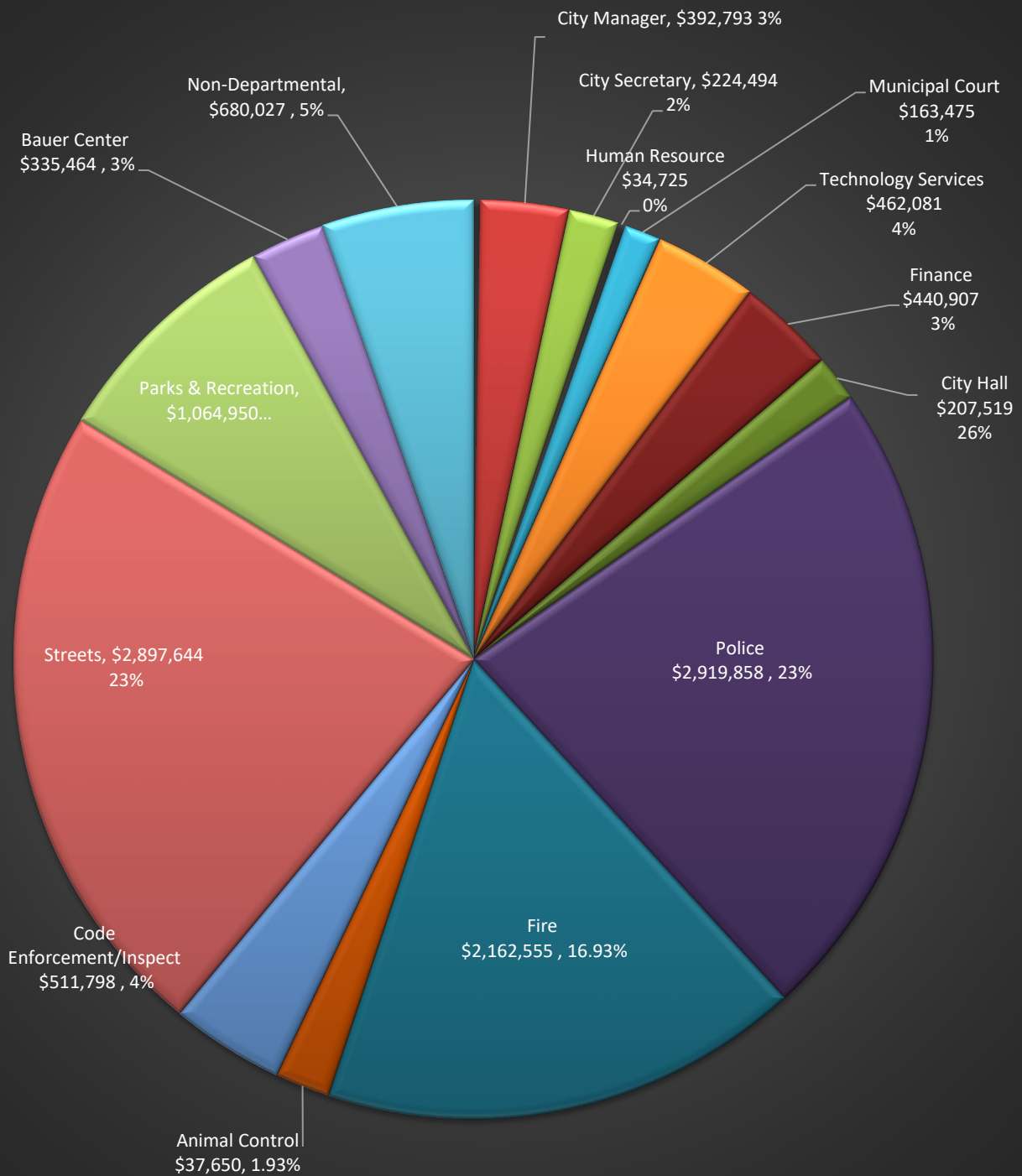
		Actual 2021-2022	Budget * 2022-2023	Estimate 2022-2023	Base 2023-2024	Adjustments to Base	Budget 2023-2024	Percent +/(-)
482.00	Grant Revenue	\$20,000	\$0	\$0	\$258,656		\$258,656	
482.01	State Grant - Parks	\$0	\$0	\$0	\$0		\$0	
484.53	Operation Stone Garden	\$0	\$0	\$0	\$0		\$0	
484.54	Contribution LEOSE-PD	\$1,583	\$1,800	\$1,577	\$1,800		\$1,800	
484.59	Calhoun County-Fire	\$215,428	\$224,045	\$240,577	\$240,577		\$240,577	
484.60	Calhoun County Animal	\$65,000	\$65,000	\$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	\$308,011	\$296,845	\$313,154	\$572,033		\$572,033	92.70%
492.01	Xfer In- 504 Port Comm	\$42,371	\$65,806	\$65,806	\$51,181		\$51,181	
492.02	Xfer In- 501 Utility Fund	\$0	\$570,492	\$570,492	\$223,905	(\$222,770)	\$1,135	
492.04	Xfer In- 503 Beach Fund	\$5,208	\$2,764	\$2,764	\$6,157		\$6,157	
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	\$4,738	\$531,846	\$531,846	\$184,746	\$347,100	\$531,846	
493.89	Xfer In- 101 Hotel/Motel	\$280,895	\$272,335	\$272,335	\$285,464		\$285,464	
493.90	Xfer In- Other	\$0	\$0	\$0	\$0		\$0	
	Total Intergovernmental	\$333,212	\$1,443,243	\$1,443,243	\$751,453		\$875,783	-39.32%
	Total Revenues	\$9,838,117	\$10,374,426	\$11,649,729	\$11,515,012	\$124,330	\$11,639,342	12.19%
EXPENDITURES								% of Total
0010	City Council	\$33,481	\$29,831	\$31,732	\$28,831	\$1,570	\$30,401	0.24%
0020	City Manager	\$246,946	\$425,861	\$309,628	\$325,861	\$68,650	\$394,511	3.09%
0030	City Secretary	\$190,067	\$248,494	\$208,666	\$248,494	(\$24,000)	\$224,494	1.76%
0035	Human Resources	\$21,942	\$24,050	\$20,534	\$24,050	\$10,675	\$34,725	0.27%
0060	Municipal Court	\$140,110	\$158,775	\$132,467	\$158,175	\$5,300	\$163,475	1.28%
0070	Technology Services	\$381,782	\$392,768	\$335,526	\$322,263	\$139,818	\$462,081	3.62%
0075	Economic Development	\$703,963	\$0	\$0	\$0	\$0	\$0	0.00%
0080	Finance	\$314,520	\$358,906	\$325,281	\$435,507	\$5,400	\$440,907	3.45%
0090	City Hall	\$118,741	\$377,871	\$427,189	\$83,394	\$124,125	\$207,519	1.62%
0110	Police	\$3,093,161	\$2,828,248	\$2,342,102	\$2,883,558	\$36,300	\$2,919,858	22.85%
0120	Fire	\$2,270,908	\$2,295,454	\$2,045,858	\$2,131,055	\$31,500	\$2,162,555	16.93%
0210	Animal Control	\$158,258	\$483,589	\$504,914	\$215,073	\$31,011	\$246,084	1.93%
0320	Development Services	\$259,517	\$431,387	\$385,421	\$393,975	\$117,823	\$511,798	4.01%
0410	Streets	\$1,465,991	\$1,924,074	\$1,570,135	\$2,136,144	\$761,500	\$2,897,644	22.68%
0501	Parks & Recreation	\$1,631,767	\$830,157	\$920,280	\$689,150	\$375,800	\$1,064,950	8.34%
0502	Bauer Center	\$236,376	\$342,335	\$305,655	\$278,364	\$57,100	\$335,464	2.63%
9800	Non-Departmental	\$2,342,265	\$959,861	\$1,336,406	\$676,027	\$4,000	\$680,027	5.32%
	Total Expenditures	\$13,609,795	\$12,111,660	\$11,201,794	\$11,029,921	\$1,746,572	\$12,776,493	5.49%
	Less Capital Expenditures	\$2,799,700	\$1,424,625	\$1,429,522	\$618,559	\$1,254,000	\$1,323,034	-7.13%
	Operating Expenditures	\$10,810,095	\$10,687,035	\$9,772,272	\$10,411,362	\$492,572	\$11,453,459	7.17%
	Operating Revenue Over/(Under) Exp	(\$971,979)	(\$312,609)	\$1,877,457	\$1,103,651		\$185,884	
	Total Revenue Over/(Under) Expense	(\$3,771,679)	(\$1,737,234)	\$447,935	\$485,092	(\$1,622,242)	(\$1,137,150)	
	Prior Year Balance	\$12,068,169	\$8,111,963	\$8,296,491	\$8,744,426		\$8,744,426	
	Anticipated Balance		\$6,374,729	\$8,744,426	\$9,229,518		\$7,607,276	19.33%
	Actual Ending Fund Balance	\$8,296,491						
	Less Fund Balance Reserve	\$5,331,006	\$5,270,319	\$4,819,202	\$5,134,370		\$5,648,281	
	Remaining for Capital Projects	\$2,965,485	\$1,104,410	\$3,925,223	\$4,095,147		\$1,958,995	
	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	280	218	327	324		242	

* as amended

General Fund Revenues
FY 2023-2024



General Fund Expenditures FY 2023-2024



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

2023-2024 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 mee 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 on 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 er e 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 2023-2024

City Council
Expenditure Detail

General Fund
Account: 001-0010

		Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
511.01	Salaries & Wages	\$28,800	\$28,800	\$27,000	25,200		\$25,200	-12.50%
512.05	Social Security	\$2,203	\$2,203	\$2,066	1,928		\$1,928	-12.49%
512.30	Worker's Compensation	\$64	\$84	\$79	74		\$74	-12.28%
521.01	Office Supplies	\$933	\$700	\$700	\$700		\$700	0.00%
521.02	Printing		\$0				\$0	0.00%
528.03	Non-Capitalized Assets	\$0	\$1,000	\$0	\$0		\$0	0.00%
531.01	Travel & Training	\$0	\$300	\$760	\$300	\$200	\$500	66.67%
531.04	Dues, Subscr. & Publi	\$998	\$130	\$584	\$130	\$870	\$1,000	0.00%
536.02	Telephone	\$483	\$500	\$543	\$500	\$500	\$1,000	100.00%
	Total Expenditures	\$33,481	\$33,717	\$31,732	\$28,831	\$1,570	\$30,401	-9.83%

Expenditures By Category

Salaries & Benefits	\$31,067	\$31,087	\$29,145	\$27,201	\$0	\$27,201	-12.50%
Materials & Supplies	\$933	\$1,700	\$700	\$700	\$0	\$700	-58.82%
Services	\$1,481	\$930	\$1,887	\$930	\$1,570	\$2,500	168.82%
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 provided many opportunities and avenues to be well informed and involved with the affairs of local city government.

Infrastructure

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

Business Development

Port Lavaca works with Calhoun County as a member of the Victoria Economic Development Corporation to foster a regional approach to Economic Development. Port Lavaca is known for creating a business development environment that is responsive to existing business needs.

Community Development

Port Lavaca is a culturally diverse community that actively promotes tourism and continually adds amenities and considers Placemaking strategies to further develop a strong sense of Community.

Quality of Life

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

2023-2024 Business Plans (Objectives)

- Perform annual review of the comprehensive Plan and Downtown Waterfront Master Plan
- Prepare a Master Parks Plan for eligibility to apply for Large TPWL grants.
- Continue to work with UPRR on acquisition of railroad right of way to construct a detention pond, develop public areas around the depot, and a future Rails to Trails project.
- Perform a branding exercise for the City and complete the design and construction of a gateway sign and other improvements at SH 35 and US 87
- Complete a project to provide ADA access and fall protection to the train depot deck.
- 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.
- Complete Phase 1 of the City Hall Building Security Plan
- Develop a written Emergency Plan for City Hall
- Attend at least two opportunities for regional collaboration (TML, UHV, Economic Development, etc.)
- Convert streetlights to LEDs in Alamo Heights, Bonorden, DeShazor, and Mariemont.

2022-2023 Accomplishments of Prior Year Business Plans

- Completed the Downtown Waterfront Master Plan and identified an initial construction project.
- Sent out a community survey to assist in the next update of the Comprehensive Plan
- Attended at least 5 meetings with the Commissioners Court to keep informed and maintain an excellent working relationship with our County.
- Expanded the duties of the Chamber of Commerce to include Communications; working with Tania French of the Chamber we keep the public informed with an average of 40 posts per month; engaged the services of Archive Social to assist in providing Social media records in the event of a Public Information request.
- Completed a Security Audit of City Hall and established a City Hall Building Security Committee and developed a Security Improvement Plan for City Hall
- Attended two (2) regional TML meetings and one meeting at UHV to foster regional collaboration.

OTHER accomplishments in 2022-23

- Encouraged the Police Department to apply for a Texas Municipal Excellence Award, which they won in October 2023!
- Encouraged Development Services to apply for a TML Excellence Award for Earth Day event.
- Worked with the Wilkins Alumni Association and bcworkshop on a series of workshops on Housing and placemaking in the Original Townsite of Port Lavaca.
- Successfully had three shoreline protection projects at the Harbor of Refuge included in the 2023 GLO Coastal Resiliency Master Plan.
- Was awarded a \$200,000 Matagorda Bay Mitigation Fund grant.
- Applied for a TxDOT Alternative Transportation Grant
- Applied for two GLO CEPRA grants.
- Converted streets lights to LED's in Lynnhaven and Brookhollow Estates Subdivisions

Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
City Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Total – FTE'S	2	2	2	2

Performance Measures

<i>Our Workload</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Number of City Council Meetings attended	25	25	18	18
Number of Port Commission Mtgs attended (16	13	15	15
Number of Planning Board meetings attended	10	12	12	12
Number of Parks Board meetings attended	11	12	12	12
Number of Visioning Committee Meetings	4	10	2	4
Number of Meetings of the Economic Development Committee	2	4	2	4
Number of Meetings for Regional Collaboration	3	2	3	2

City Manager Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

City Manager
Expenditure Detail

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

General Fund
Account: 001-0020

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
511.01 Salaries & Wages	\$195,389	\$207,508	\$202,283	207,508		\$207,508	0.00%
512.05 Social Security	\$14,659	\$15,874	\$14,677	15,874		\$15,874	0.00%
512.10 Employer-T.M.R.S.	\$12,356	\$13,198	\$11,306	13,198		\$13,198	0.00%
512.20 Group H/D Ins Premiums	\$12,325	\$15,102	\$13,695	15,102		\$15,102	0.00%
512.30 Worker's Compensation	\$414	\$579	\$595	578.53		\$579	0.00%
512.31 Other Benefits	\$0	\$0	\$0	\$0		\$0	0.00%
521.01 Office Supplies	\$551	\$500	\$587	\$500	(\$100)	\$400	-20.00%
521.02 Printing	\$0	\$500	\$0	\$500	(\$250)	\$250	100.00%
521.03 Postage	\$51	\$100	\$50	\$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	\$25	\$2,500	\$1,000	\$2,500		\$2,500	0.00%
531.04 Dues, Subscr. & Publi	\$1,791	\$2,000	\$2,090	\$2,000	\$500	\$2,500	25.00%
531.06 Promotional Advertising	\$0	\$500	\$0	\$500		\$500	100.00%
531.07 Public & Employee Rela	\$0	\$500	\$613	\$500		\$500	0.00%
533.14 Contracted Services	\$5,521	\$35,000	\$35,000	\$35,000	\$65,000	\$100,000	185.71%
536.02 Telephone	\$3,864	\$5,000	\$5,132	\$5,000		\$5,000	0.00%
544.50 R & M - Furniture & Equ	\$0	\$2,000	\$600	\$2,000	(\$1,500)	\$500	100.00%
544.51 Maintenance Contracts	\$0	\$0	\$0	\$0		\$0	0.00%
554.97 Façade Grants	\$0	\$25,000	\$6,000	\$25,000	\$5,000	\$30,000	100.00%
554.98 Business Development	\$0	\$0	\$0	\$0		\$0	0.00%
561.02 CE - Land & Improvement	\$0	\$0	\$0	\$0		\$0	0.00%
562.03 CE - Building & Improve	\$0	\$100,000	\$16,000	\$0	-	\$0	0.00%
563.05 CE - Infrastructure	\$0	\$0	\$0	\$0		\$0	0.00%
Total Expenditures	\$246,946	\$425,861	\$309,628	\$325,861	\$68,650	\$394,511	-7.36%

Expenditures By Category

Salaries & Benefits	\$235,143	\$252,261	\$242,556	\$252,261	\$0	\$252,261	0.00%
Materials & Supplies	\$602	\$1,100	\$637	\$1,100	(\$350)	\$750	-31.82%
Services	\$11,201	\$45,500	\$43,835	\$45,500	\$65,500	\$111,000	143.96%
Maintenance	\$0	\$2,000	\$600	\$2,000	(\$1,500)	\$500	100.00%
Sundry	\$0	\$25,000	\$6,000	\$25,000	\$5,000	\$30,000	100.00%
Capital Expenditures	\$0	\$100,000	\$16,000	\$0	\$0	\$0	100.00%

Capital Expenditures:

Southern Pacific Depot	-
Half Moom Reef Lighthouse	-
NL Parking Lot	-
	-

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 the local city government.

2023-2024 Business Plans (Objectives)

- 50% Recovery Program for archiving historical documents not recoverable from Laserfiche system.
- Create a Standard Operating Procedure (SOP) for the records management program.
- Ensure that all departments have turned in documents that should be kept in city archives.

2022-2023 Accomplishments of Prior Year Business Plans

- Performed Legal Review of the City's Code of Ordinances from 2010 to present.
- Updated aerial map of City highlighting areas approved for Sale of Alcohol.
- 50% accomplished on Recovery Program for archiving historical documents not recoverable from Laserfiche system.
- Conducted Study Class for Election Judges and Clerks on latest update on Election Laws since July 2022.

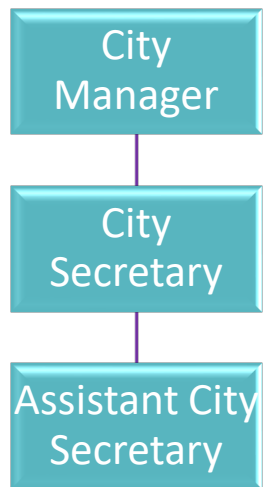
Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 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 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Number of Agendas/Meetings/Mins.	34	34	34	34
Number of requests for Public Info.	83	150	140	150
Number of new Ordinances approved	11	10	12	12
Number of closed sessions	17	12	12	12
Number of public hearings	6	6	6	6
Number of Proclamations	16	12	12	12
Number of resolutions approved	34	30	30	30
Number of elections prepared for	1	1	1	1
Measuring our Effectiveness				
% 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 2023-2024

City Secretary
Expenditure Detail

General Fund
Account: 001-0030

		Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent +/(%)
Description								
511.01	Salaries & Wages	\$130,682	\$136,306	\$134,180	142,770		\$142,770	4.74%
511.07	Salaries & Wages - Overtime	\$916	\$1,700	\$1,700	1,700		\$1,700	100.00%
512.05	Social Security	\$9,347	\$10,427	\$9,716	10,922		\$10,922	4.75%
512.10	Employer-T.M.R.S.	\$8,319	\$8,062	\$7,765	9,080		\$9,080	12.63%
512.20	Group H/D Ins Premiums	\$29,391	\$32,762	\$32,797	35,649		\$35,649	8.81%
512.30	Worker's Compensation	\$634	\$845	\$788	863		\$863	2.09%
521.01	Office Supplies	\$1,636	\$1,500	\$1,303	1,500		\$1,500	0.00%
521.03	Postage	\$12	\$10	\$10	10		\$10	0.00%
528.03	Non-Capitalized Assets	\$0	\$500	\$0	500		\$500	0.00%
531.01	Travel & Training	\$150	\$1,000	\$0	1,000		\$1,000	0.00%
531.04	Dues, Subscr. & Publi	\$1,690	\$1,000	\$2,007	1,000	\$1,000	\$2,000	100.00%
531.07	Public & Employee Relations	\$63	\$0	\$0	-		\$0	0.00%
531.10	Election Cost	\$0	\$7,500	\$7,500	7,500		\$7,500	0.00%
533.14	Contracted Services	\$5,840	\$35,000	\$10,000	\$35,000	(\$25,000)	\$10,000	-71.43%
533.15	Contracted Serv. - IT	\$0	\$0	\$0	\$0		\$0	100.00%
536.02	Telephone	\$904	\$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	\$483	\$0	\$0	\$0		\$0	0.00%
	Total Expenditures	\$190,067	\$237,612	\$208,666	\$248,494	(\$24,000)	\$224,494	-5.52%

Expenditures By Category

Salaries & Benefits	\$179,289	\$190,102	\$186,946	\$200,984	\$0	\$200,984	5.72%
Materials & Supplies	\$1,648	\$2,010	\$1,313	\$2,010	\$0	\$2,010	0.00%
Services	\$8,647	\$45,500	\$20,407	45,500	(\$24,000)	\$21,500	-52.75%
Maintenance	\$483	\$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.

2023-2024 Business Plans (Objectives)

- Update and Revise HR and Workplace Policies Manual last updated Oct 2016.
- Update 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.
- Hold a city employee family day.

2022-2023 Accomplishments of Prior Year Business Plans

- Sent birthday cards to employees.
- Host a family movie night at the movie theatre.
- Updated the PCR forms.
- Updated compensation plan & salary structure.

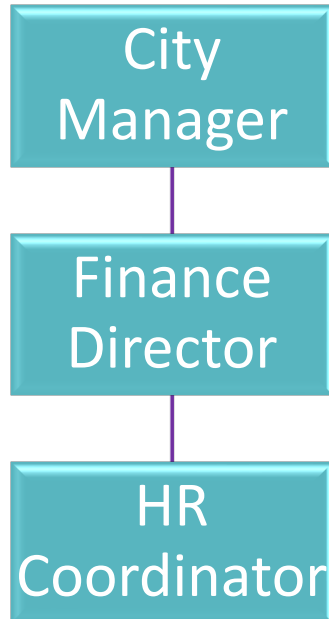
Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
Human Resource Generalist	0	0	0	0
Total – FTE's	0	0	0	0

Performance Measures

<i>Our Workload</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Workers' compensation per FY	8,130.55	9,676.95	10,000.00	9,000.00
Turnover Rate	6%	8%	8%	5%
Number of safe forms	11	8	8	7

Human Resources Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

Human Resource
Expenditure Detail

General Fund
Account: 001-0035

		Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
Description								
521.01	Office Supplies	\$2,064	\$600	\$1,118	\$600	\$1,000	\$1,600	166.67%
521.02	Printing	\$236	\$100	\$225	\$100	\$125	\$225	100.00%
521.03	Postage	\$0	\$100	\$20	\$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	\$0	\$2,000	\$0	\$2,000	(\$1,000)	\$1,000	-50.00%
531.02	Employee Development		\$0				\$0	0.00%
531.04	Dues, Subscr. & Publi	\$3,196	\$2,000	\$2,000	\$2,000		\$2,000	0.00%
531.05	Employment Incentives	\$8,473	\$10,000	\$9,845	\$10,000	\$10,000	\$20,000	100.00%
532.03	Medical Services	\$3,410	\$7,000	\$3,242	\$7,000		\$7,000	0.00%
533.14	Contracted Services	\$4,307	\$2,000	\$3,816	\$2,000	\$500	\$2,500	25.00%
536.02	Telephone	\$256	\$250	\$268	\$250	\$50	\$300	100.00%
544.50	R & M - Furniture & Equ							
544.51	Maintenance Contracts							
	Total Expenditures	\$21,942	\$24,050	\$20,534	\$24,050	\$10,675	\$34,725	44.39%

Expenditures By Category

Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Materials & Supplies	\$2,300	\$800	\$1,363	\$800	\$1,125	\$1,925	\$1,925	140.63%
Services	\$19,642	\$23,250	\$19,171	\$23,250	\$9,550	\$32,800	\$32,800	41.08%
Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Sundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expenditures	\$0	\$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. The 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 the local city government.

Quality of Life

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

2023-2024 Business Plans (Objectives)

- Partner with Police Department to provide Courtroom Security during court docket for staff and public safety.
- Formalize a procedure for the Court Prosecutor to review status of outstanding warrants.
- Establish a Standard Operating Procedure (SOP) for court personnel to process cases.

2022-2023 Accomplishments of Prior Year Business Plans

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

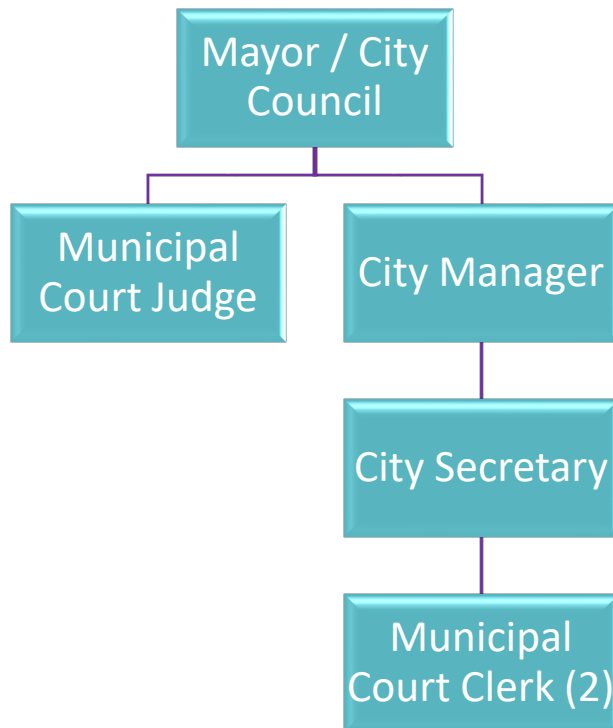
Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 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 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Number of citations filed	884	1,000	900	1,000
Number of warrants issued	500	400	250	300
Number of juvenile citations filed	40	25	25	30
Number of property/evidence hearing cases	0	0	0	0
Measuring our Effectiveness				
# 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 2023-2024

Municipal Court
Expenditure Detail

General Fund
Account: 001-0060

		Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
511.01	Salaries & Wages	\$91,197	\$97,538	\$84,267	101,823		\$101,823	4.39%
511.07	Salaries & Wages - Overtime	\$141	\$250	\$0	250		\$250	0.00%
512.05	Social Security	\$6,642	\$7,462	\$6,423	7,789.50		\$7,789	4.39%
512.10	Employer-T.M.R.S.	\$4,166	\$5,769	\$3,639	6,475.97		\$6,476	12.25%
512.20	Group H/D Ins Premiums	\$12,175	\$18,264	\$10,759	15,101.76		\$15,102	-17.31%
512.30	Worker's Compensation	\$206	\$272	\$254	283.95		\$284	4.39%
521.01	Office Supplies	\$2,876	\$2,000	\$1,298	\$2,000		\$2,000	0.00%
521.03	Postage	\$751	\$750	\$700	\$750		\$750	0.00%
528.03	Non-Capitalized Assets	\$647	\$0	\$0	\$0		\$0	#DIV/0!
531.01	Travel & Training	\$550	\$2,000	\$5,218	\$2,000	\$3,000	\$5,000	150.00%
531.04	Dues, Subscr. & Publi	\$156	\$300	\$262	\$200		\$200	-33.33%
531.05	Advertising & Legal No	\$0	\$0	\$0	\$0		\$0	#DIV/0!
533.12	Scofflaw-TxDOT	\$0	\$500	\$500	\$0		\$0	-100.00%
533.12	Collection Atty Fee	\$13,603	\$15,000	\$10,225	\$15,000		\$15,000	0.00%
536.02	Telephone	\$1,520	\$1,500	\$1,851	\$1,500	\$300	\$1,800	20.00%
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	\$97	\$0	\$0	\$0		\$0	0.00%
554.91	Credit Card Fees - On L	\$5,383	\$5,000	\$7,071	\$5,000	\$2,000	\$7,000	100.00%
	Total Expenditures	\$140,110	\$156,605	\$132,467	\$158,175	\$5,300	\$163,475	4.39%
Expenditures By Category								
	Salaries & Benefits	\$114,527	\$129,555	\$105,342	\$131,725	\$0	\$131,725	1.67%
	Materials & Supplies	\$4,274	\$2,750	\$1,998	\$2,750	\$0	\$2,750	0.00%
	Services	\$15,829	\$19,300	\$18,056	\$18,700	\$3,300	\$22,000	13.99%
	Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Sundry	\$5,480	\$5,000	\$7,071	\$5,000	\$2,000	\$7,000	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 2023-2024

Technology Services
Expenditure Detail

General Fund
Account: 001-0070

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
536.0110 Cable & Internet - PD	\$3,885	\$4,200	\$3,278	\$4,200		\$4,200	0.00%
536.0120 Cable & Internet - Fire	\$3,516	\$3,500	\$3,500	\$3,500		\$3,500	0.00%
536.0410 Cable & Internet - Streets	\$1,189	\$1,350	\$1,189	\$1,350		\$1,350	0.00%
536.0502 Cable & Internet - Bauer	\$1,534	\$1,540	\$1,534	\$1,540		\$1,540	0.00%
536.9800 Cable & Internet - Non Dept	\$5,708	\$5,750	\$5,708	\$5,750		\$5,750	0.00%
542.0030 Contracted Service - CI	\$25,996	\$18,156	\$17,700	\$18,156	\$4,500	\$22,656	24.79%
542.0060 Congtracted Service - Mu	\$18,741	\$18,640	\$18,640	\$18,640		\$18,640	0.00%
542.0075 Contracted Service - EC	\$909	\$0	\$800	\$0		\$0	0.00%
542.0110 Contracted Service - PO	\$92,237	\$170,508	\$94,446	\$100,850	\$20,344	\$121,194	-28.92%
542.0120 Contracted Service - FI	\$4,073	\$9,796	\$9,000	\$9,796	\$9,493	\$19,289	96.91%
542.0210 Contracted Service-Animal	\$350	\$0	\$3,000	\$0		\$0	100.00%
542.0320 Contracted Service - Dev Svs	\$8,592	\$8,189	\$8,189	\$8,189	\$47,281	\$55,470	577.37%
542.0410 Contracted Service - Street	\$6,273	\$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	\$208,779	\$138,865	\$162,268	\$138,018	\$58,200	\$196,218	41.30%
Total Expenditures	\$381,782	\$392,768	\$335,526	\$322,263	\$139,818	\$462,081	17.65%

Expenditures By Category

Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Materials & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Services	\$15,832	\$16,340	\$15,209	\$16,340	\$0	\$16,340	0.00%
Maintenance	\$365,950	\$376,428	\$320,317	\$305,923	\$139,818	\$445,741	18.41%
Sundry	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expenditures	\$0	\$0	\$0	\$0		\$0	0.00%

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.

2023-2024 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
- All finance employees will successfully pass 2 Certified Government Finance Officer (CGFO) program tests.
- Train staff and implement time management system.
- Train staff and implement project accounting system.

2022-2023 Accomplishments of Prior Year Business Plans

- Train staff and implement Content Manager
- All finance employees successfully passed 1 Certified Government Finance Officer (CGFO) program test.
- Earn the Certificate of Achievement for Excellence in Financial Reporting Award from GFOA

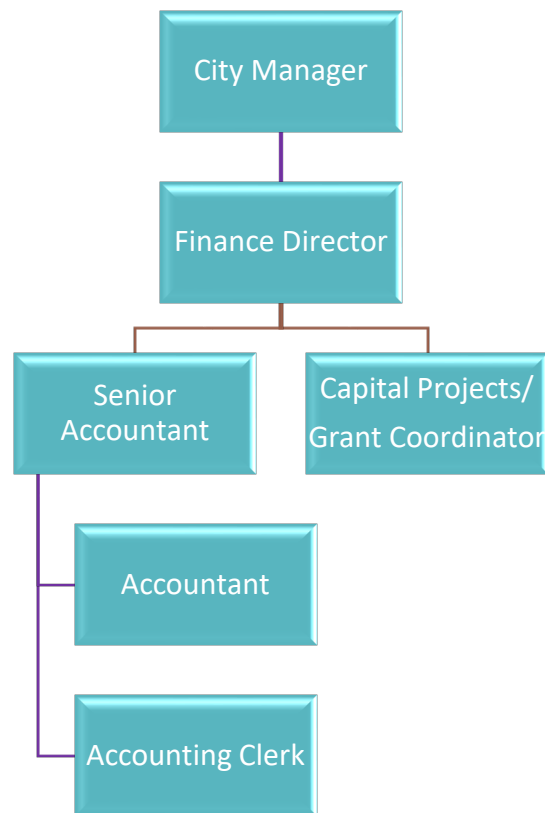
Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
Finance Director	1	1	1	1
Senior Accountant	1	1	0	1
Grants/Projects Coordinator	0	0	0	1
Accountant	1	1	2	1
Accounting Clerk	1	1	1	1
Total – FTE'S	4	4	4	5

Performance Measures

<i>Our Workload</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Average number of invoices processed	4,800	5,000	5,500	6,000
Average number of vendor checks issued	3,030	3,050	2,792	2,900
Number of vendor ACH payments	143	N/A	166	200
Average number of payroll checks/ACH issued	2,400	2,500	2,700	2,750
Number of Vendor ACH payments				
Number of Purchase Orders	117	120	110	120
Number of manual journal entries	2,700	2,600	1,000	1,000
<i>Measuring our Effectiveness</i>				
GFOA's Distinguished Budget Presentation Award received	No	Yes	No	Yes
GFOA's Excellence in Financial Reporting Award received	Yes	Yes	Yes	Yes
Transparency Stars: Traditional Finance Award	No	Yes	No	Yes
Audit receives a clean opinion	Yes	Yes	Yes	Yes
Employees accepted into CGFO program	3	3	3	4
Employees with CGFO designation	1	1	0	1
Employees with minimum NIMS training	4	4	4	5
Employees with advanced NIMS training	1	1	1	2

Finance Department Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

Finance
Expenditure Detail

General Fund
Account: 001-0080

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
511.01 Salaries & Wages	\$222,685	\$247,533	\$230,860	303,791		\$303,791	22.73%
511.07 Salaries & Wages - Overtime	\$2,758	\$2,568	\$2,536	2,568		\$2,568	0.00%
512.05 Social Security	\$16,405	\$19,133	\$17,170	23,436		\$23,436	22.49%
512.10 Employer-T.M.R.S.	\$14,204	\$15,906	\$13,397	19,484		\$19,484	22.49%
512.20 Group H/D Ins Premiums	\$42,391	\$55,269	\$43,523	67,574		\$67,574	22.27%
512.30 Worker's Compensation	\$582	\$847	\$749	1,003		\$1,003	18.53%
521.01 Office Supplies	\$6,046	\$6,000	\$5,128	\$6,000	\$4,000	\$10,000	66.67%
521.02 Printing	\$384	\$750	\$400	\$750		\$750	0.00%
521.03 Postage	\$1,660	\$1,600	\$1,680	\$1,600	\$200	\$1,800	12.50%
524.01 Uniforms	\$0	\$100	\$0	\$100		\$100	0.00%
528.03 Non-Capitalized Assets	\$0	\$0	\$0	\$0		\$0	0.00%
529.01 Certificates, Awards,	\$460	\$0	\$460	\$0	\$500	\$500	100.00%
529.11 Lighting & Decoration	\$0	\$0	\$0	\$0		\$0	0.00%
531.01 Travel & Training	\$3,663	\$5,000	\$5,300	\$5,000	\$700	\$5,700	14.00%
531.02 Employee Development	\$0	\$0	\$0	\$0		\$0	0.00%
531.04 Dues, Subscr. & Publi	\$635	\$1,200	\$905	\$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	\$1,783	\$2,000	\$2,173	\$2,000		\$2,000	0.00%
544.50 R & M - Furniture & Equ	\$864	\$1,000	\$1,000	\$1,000		\$1,000	0.00%
Total Expenditures	\$314,520	\$358,906	\$325,281	\$435,507	\$5,400	\$440,907	22.85%

Expenditures By Category

Salaries & Benefits	\$299,025	\$341,256	\$308,235	\$417,857	\$0	\$417,857	22.45%
Materials & Supplies	\$8,550	\$8,450	\$7,668	\$8,450	\$4,700	\$13,150	55.62%
Services	\$6,081	\$8,200	\$8,378	\$8,200	\$700	\$8,900	8.54%
Maintenance	\$864	\$1,000	\$1,000	\$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.

2023-2024 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

2022-2023 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 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 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 2023-2024

City Hall
Expenditure Detail

General Fund
Account: 001-0090

		Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
Description								
511.01	Salaries & Wages	\$6,180	\$5,460	\$5,054	5,460		\$5,460	0.00%
512.05	Social Security	\$470	\$1,865	\$399	1,642		\$1,642	-11.98%
512.10	Employer - T.M.R.S.		\$0					
512.30	Worker's Compensation	\$64	\$84	\$79	74		\$74	-12.28%
521.01	Office Supplies	\$2,538	\$2,500	\$3,753	3,000		\$3,000	20.00%
523.01	Food	\$3,137	\$2,500	\$3,283	\$2,500		\$2,500	0.00%
523.03	Cleaning & Janitorial	\$6,109	\$6,000	\$6,000	\$6,000		\$6,000	0.00%
528.03	Non-Capitalized Assets	\$0	\$750	\$0	\$0		\$0	0.00%
529.11	Lighting & Decoration	\$286	\$500	\$1,176	\$500	(\$200)	\$300	-40.00%
533.06	Inspection Services	\$0	\$2,000	\$0	\$2,000	(\$2,000)	\$0	-100.00%
533.14	Contracted Services	\$0	\$0	\$0	\$0		\$0	#DIV/0!
534.90	Leases & Rentals	\$10,978	\$13,000	\$11,400	\$13,000		\$13,000	0.00%
536.01	Electricity	\$24,092	\$25,371	\$24,942	\$30,917		\$30,917	21.86%
536.02	Telephone	\$842	\$800	\$1,064	\$750	\$50	\$800	0.00%
536.03	Water	\$2,181	\$2,500	\$2,740	\$2,500	\$500	\$3,000	20.00%
536.04	Gas	\$887	\$875	\$1,640	\$875	\$775	\$1,650	88.57%
541.02	Landscaping	\$0	\$5,000	\$500	\$5,000		\$5,000	0.00%
542.03	R & M - Building	\$22,413	\$8,900	\$31,050	\$8,900	\$25,000	\$33,900	280.90%
543.04	R & M - Improvement OTB	\$0	\$0	\$55	\$0		\$0	#DIV/0!
544.50	R & M - Furniture & Equ	\$12,891	\$0	\$2,245	\$0		\$0	#DIV/0!
562.03	CE - Building & Improve	\$25,673	\$300,000	\$331,809	\$0	100,000	\$100,000	-66.67%
564.50	CE - Furniture & Equipm	\$0	\$0	\$0	\$0		\$0	0.00%
Total Expenditures		\$118,741	\$378,105	\$427,189	\$83,117	\$124,125	\$207,242	-45.19%

Expenditures By Category

Salaries & Benefits	\$6,714	\$7,409	\$5,532	\$7,175	\$0	\$7,175	-3.15%
Materials & Supplies	\$12,070	\$12,250	\$14,212	\$12,000	(\$200)	\$11,800	-3.67%
Services	\$38,980	\$44,546	\$41,786	\$50,042	(\$675)	\$49,367	10.82%
Maintenance	\$35,304	\$13,900	\$33,850	\$13,900	\$25,000	\$38,900	179.86%
Sundry	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expenditures	\$25,673	\$300,000	\$331,809	\$0	\$100,000	\$100,000	-66.67%

Capital Expenditures:

City Hall Rennovations	\$50,000
Replace Drive-thru	\$50,000

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.

2023-2024 Business Plans (Objectives)

- Perform accreditation audit through TPCA, to identify areas to focus.
- Enter letter of intent with County on establishing a combined training facility.
- Provide planning assistance to County on establishing a combined dispatch center.

2022-2023 Accomplishments of Prior Year Business Plans

- Completed building security project.
- Conduct bi-monthly neighborhood district meetings.
- Southern Software Installed (CAD and RMS)
- Issued rifles to each officer.
- Less lethal shotguns issues in all units.
- TML Excellence Award in Public Safety

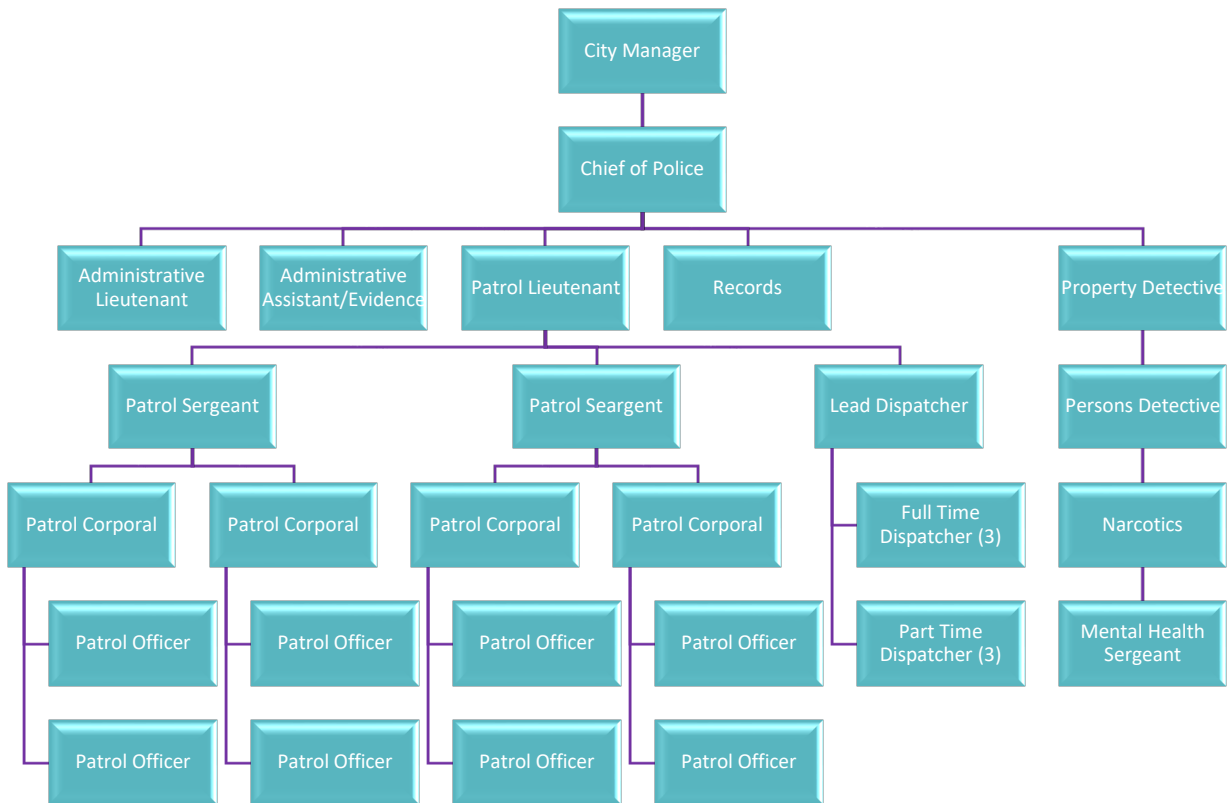
Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
Police Chief – Exempt	1	1	1	1
Police Lieut. – Exempt	2	2	2	2
Patrol Sergeants	3	3	3	3
Patrol Corporals	4	4	4	4
Patrol Officers	8	8	8	8
Police Detectives	3	3	3	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	27.45	27.45	27.45	27.45

Performance Measures

<i>Measuring our Effectiveness</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Average response time to calls in minutes	3:26	3:15	3:15	3:15
Number of cases assigned to CID	382	250	250	290
Number of cases cleared by arrest	414	450	450	350
<i>Our Workload</i>				
Number of community programs & events attended by department personnel	144	145	145	160
Number of training hours received by department personnel	2,435	4,500	4,500	4,500
Total number of calls for service	12,957	22,000	22,000	15,000
Number of officer-initiated calls	6,342	13,500	13,500	11,500
Number of traffic citations	692	1,200	1,200	900
Number of warnings	1907	4,500	4,500	2,500
Number of motor vehicle accidents worked by patrol	202	220	220	200

Police Department Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

Police
Expenditure Detail

General Fund
Account: 001-0110

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent +/(%)
511.01 Salaries & Wages	\$1,461,537	\$1,527,281	\$1,414,791	1,609,121		1,609,121	5.36%
511.06 Salaries & Wages - Temp	\$0	\$117,683	\$0	126,939		\$126,939	7.86%
511.07 Salaries & Wages - Overtime	\$144,538	\$125,000	\$153,760	125,000	\$25,000	\$150,000	20.00%
512.05 Social Security	\$117,604	\$129,838	\$120,133	137,791		\$137,791	6.13%
512.10 Employer-T.M.R.S.	\$99,387	\$100,320	\$91,632	114,479		\$114,479	14.11%
512.20 Group H/D Ins Premiums	\$250,282	\$299,150	\$213,210	337,229		\$337,229	12.73%
512.30 Worker's Compensation	\$33,383	\$42,292	\$39,928	46,012		\$46,012	8.80%
521.01 Office Supplies	\$7,109	\$7,500	\$6,000	\$7,500	(\$1,500)	\$6,000	-20.00%
521.02 Printing	\$5,118	\$5,000	\$5,000	\$5,000		\$5,000	0.00%
521.03 Postage	\$296	\$500	\$500	\$500	\$100	\$600	20.00%
523.01 Food	\$1,914	\$1,400	\$1,900	\$1,400	\$500	\$1,900	35.71%
523.03 Cleaning & Janitorial	\$4,943	\$3,500	\$5,600	\$3,500	\$2,100	\$5,600	60.00%
524.01 Uniforms	\$11,909	\$11,000	\$15,000	\$11,000	\$3,000	\$14,000	27.27%
525.01 Fuel	\$31,587	\$37,000	\$32,582	\$37,000		\$37,000	0.00%
526.01 General Safety & Tools	\$3,744	\$21,980	\$19,000	\$4,000		\$4,000	-81.80%
528.03 Non-Capitalized Assets	\$3,972	\$8,186	\$3,000	\$8,186	\$3,600	\$11,786	43.98%
529.01 Certificates, Awards,	\$296	\$500	\$500	\$500		\$500	0.00%
529.11 Lighting & Decoration	\$196	\$400	\$400	\$400		\$400	0.00%
529.21 Ammunition & Other Equ	\$17,015	\$17,500	\$26,800	\$17,500	\$2,500	\$20,000	14.29%
529.22 Investigation	\$3,344	\$4,000	\$7,000	\$4,000		\$4,000	0.00%
531.01 Travel & Training	\$35,618	\$35,000	\$32,000	\$35,000		\$35,000	0.00%
531.02 Employee Development	\$10	\$0	\$35	\$0		\$0	0.00%
531.04 Dues, Subscr. & Publi	\$7,798	\$5,500	\$6,000	\$5,500	\$1,100	\$6,600	20.00%
531.07 Public & Employee Rela	\$2,505	\$2,300	\$2,500	\$2,300	\$100	\$2,400	4.35%
532.04 Investigation Services	\$2,767	\$3,000	\$2,500	\$3,000		\$3,000	0.00%
533.06 Inspection Services	\$700	\$500	\$500	\$500		\$500	0.00%
533.07 Jail	\$6,490	\$25,000	\$8,000	\$25,000	(\$3,000)	\$22,000	-12.00%
533.14 Contracted Services	\$217	\$0	\$125	\$0		\$0	0.00%
534.90 Leases & Rentals	\$4,782	\$6,700	\$5,000	\$6,700	(\$1,700)	\$5,000	-25.37%
536.01 Electricity	\$107	\$94	\$100	\$108		\$108	14.89%
536.02 Telephone	\$18,275	\$17,200	\$17,000	\$17,200		\$17,200	0.00%
536.07 Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
539.03 Special Operations	\$4,557	\$3,000	\$0	\$3,000		\$3,000	0.00%
542.03 R & M - Building	\$418	\$6,000	\$10,606	\$6,000		\$6,000	0.00%
544.50 R & M - Furniture & Equ	\$1,855	\$3,000	\$4,500	\$3,000	\$500	\$3,500	16.67%
544.51 Maintenance Contracts	\$0	\$3,000	\$0	\$3,000		\$3,000	100.00%
544.55 R & M - Vehicles & Trai	\$71,624	\$40,000	\$62,000	\$40,000		\$40,000	0.00%
544.60 R & M - Radios & Instru	\$703	\$4,500	\$12,500	\$4,500	\$4,000	\$8,500	88.89%
551.11 Vehicle Leases	\$3,818	\$60,660	\$20,000	\$60,660		\$60,660	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	\$666,086	\$0	\$0	-		\$0	#DIV/0!
564.05 CE - Furniture & Equip	\$0	\$0	\$0	\$0		\$0	0.00%
564.55 CE - Vehicles & Trailer	\$0	\$0	\$0	\$0		\$0	0.00%
564.60 CE - Radios & Instrumen	\$66,657	\$0	\$0	\$0		\$0	0.00%
564.65 CE - Machinery & Equipm	\$0	\$0	\$0	69,034		\$69,034	0.00%
Total Expenditures	\$3,093,161	\$2,677,484	\$2,342,102	\$2,883,558	\$36,300	\$2,919,858	9.05%

Expenditures By Category

Salaries & Benefits	\$2,106,731	\$2,341,564	\$2,033,454	\$2,496,570	\$25,000	\$2,521,570	7.69%
Materials & Supplies	\$91,443	\$118,466	\$123,282	\$100,486	\$10,300	\$110,786	-6.48%
Services	\$83,826	\$98,294	\$73,760	\$98,308	(\$3,500)	\$94,808	-3.55%
Maintenance	\$74,600	\$56,500	\$89,606	\$56,500	\$4,500	\$61,000	7.96%
Sundry	\$3,818	\$62,660	\$22,000	\$62,660	\$0	\$62,660	0.00%
Capital Expenditures	\$732,743	\$0	\$0	\$69,034	\$0	\$69,034	#DIV/0!

Capital Expenditures

Ballistic Shields	69,034	Grant Reimbursement
		Carry over from prior year
	69,034	

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.

2023-2024 Business Plans (Objectives)

- Continue the Smoke Detector Program within the community.
- Increase monthly commercial business inspections to 12 per shift, totaling 432 for the year.
- Foster and maintain an atmosphere of cooperation throughout the community.
- Respond rapidly to emergency incidents to minimize the loss of life, damage to property, and economic impact upon the community.
- Ensure fiscal responsibility while delivering the highest level of customer services possible.
- Maintain an ISO Class rating of 2 for the City of Port Lavaca

2022-2023 Accomplishments of Prior Year Business Plans

- Held South TX Fire Chief's Conference.
- Held live fire training class for the coastal area.
- Purchase and receive Kubota Utility vehicle through grant.
- Maintained staffing with no turnover.
- Exceeded goal of 12 PR Events with a total of 50 events.
- Certified at least 2 personnel on each shift as fire inspectors.
- Obtain a perfect score during TCFP state inspection, first in our history.

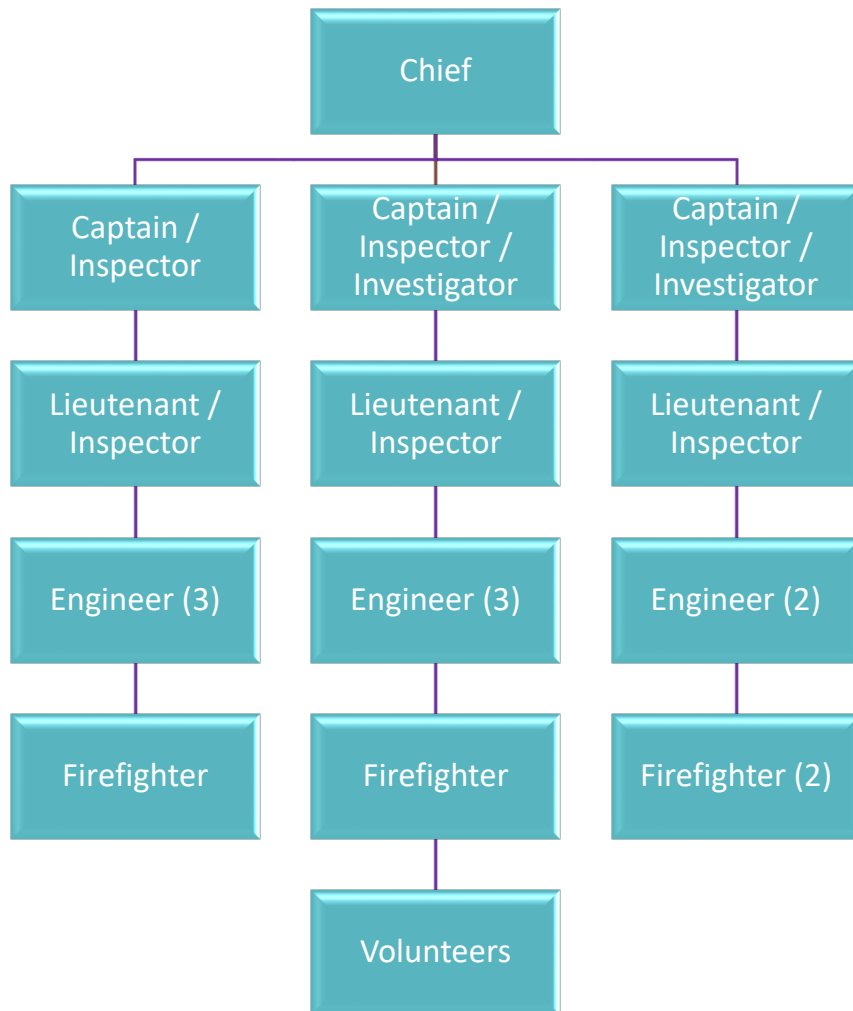
Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
Fire Chief – Exempt	1	1	1	1
Fire Captain	3	3	3	3
Fire Lieutenant	3	3	3	3
Firefighter / Engineer	9	12	12	12
Volunteers	.25	.25	.25	.25
Total – FTE's	16.25	19.25	19.25	19.25

Performance Measures

<i>Our Workload</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Number of fire safety classes	60	60	60	60
Number of participants in fire safety classes	2,200	2,400	2,400	2,400
Number of smoke detectors installed for residents	44	50	50	50
Number of Inspections per month	18	27	27	36
Number of community outreach events	23	12	12	12
Number of fire hydrants painted	469	0	0	0
Number of firefighter positions	18	18	18	18
Response time to incidents:				
City	5	5	5	5
County	20	20	20	20
<i>Measuring our Effectiveness</i>				
Percentage of Port Lavaca and Calhoun County Schools receiving education classes	99%	99%	99%	99%
% of smoke detectors installed	100%	100%	100%	100%
% of Business inspections performed each month completed	66.6%	100%	100%	100%
Community outreach events attended	100%	100%	100%	100%
Number of hydrants painted	100%	100%	100%	100%
Number of positions maintained	100%	100%	100%	100%
City calls in compliance	100%	100%	100%	100%
County calls in compliance	100%	100%	100%	100%

Fire Department Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

Fire
Expenditure Detail

General Fund
Account: 001-0120

	Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
511.01	Salaries & Wages	\$992,296	\$1,135,444	\$1,079,542	1,204,993		1,204,993	6.13%
511.07	Salaries & Wages - Overtime	\$104,350	\$80,000	\$98,133	80,000	\$0	\$80,000	0.00%
512.05	Social Security	\$80,234	\$92,981	\$87,871	98,302		\$98,302	5.72%
512.10	Employer-T.M.R.S.	\$68,873	\$71,894	\$68,804	81,726		\$81,726	13.68%
512.20	Group H/D Ins Premiums	\$165,138	\$195,292	\$175,226	233,987		\$233,987	19.81%
512.30	Worker's Compensation	\$30,170	\$41,369	\$38,288	43,858		\$43,858	6.02%
521.01	Office Supplies	\$1,180	\$1,000	\$900	\$1,000		\$1,000	0.00%
521.02	Printing	\$138	\$275	\$200	\$275		\$275	0.00%
521.03	Postage	\$60	\$100	\$50	\$100		\$100	0.00%
523.01	Food	\$1,632	\$1,600	\$1,500	\$1,600		\$1,600	0.00%
523.03	Cleaning & Janitorial	\$2,157	\$1,500	\$3,000	\$1,500	\$1,500	\$3,000	100.00%
524.01	Uniforms	\$7,423	\$7,000	\$7,000	\$7,000		\$7,000	0.00%
525.01	Fuel	\$22,310	\$22,500	\$20,000	\$22,500		\$22,500	0.00%
526.01	General Safety & Tools	\$26,055	\$30,000	\$25,000	\$30,000		\$30,000	0.00%
526.03	Protective Clothing	\$34,177	\$15,000	\$15,000	\$15,000	\$5,000	\$20,000	33.33%
528.03	Non-Capitalized Assets	\$37,589	\$28,660	\$28,660	\$0	\$20,000	\$20,000	-30.22%
529.11	Lighting & Decoration	\$1,051	\$2,000	\$2,275	\$2,000		\$2,000	0.00%
531.01	Travel & Training	\$12,273	\$12,000	\$14,500	\$12,000	\$3,000	\$15,000	25.00%
531.02	Employee Development	\$0	\$0	\$0	\$0		\$0	0.00%
531.03	Licenses & Certificate	\$1,030	\$4,000	\$2,450	\$4,000		\$4,000	0.00%
531.04	Dues, Subscr. & Publi	\$6,455	\$6,500	\$6,400	\$6,500		\$6,500	0.00%
531.07	Public & Employee Rela	\$1,017	\$1,000	\$1,000	\$1,000		\$1,000	0.00%
531.09	Volunteer & Reserves	\$0	\$0	\$14	\$0		\$0	0.00%
533.20	Testing Services	\$7,085	\$8,000	\$8,218	\$8,000		\$8,000	0.00%
534.90	Leases & Rentals	\$3,229	\$3,600	\$3,400	\$3,600		\$3,600	0.00%
536.01	Electricity	\$12,610	\$8,464	\$10,587	\$10,353		\$10,353	22.32%
536.02	Telephone	\$5,987	\$7,500	\$7,341	\$7,500		\$7,500	0.00%
536.03	Water	\$4,119	\$4,000	\$6,025	\$4,000	\$2,000	\$6,000	50.00%
536.04	Gas	\$2,615	\$2,500	\$3,040	\$3,100		\$3,100	24.00%
536.07	Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
542.03	R & M - Building	\$18,986	\$13,000	\$11,000	\$13,000		\$13,000	0.00%
543.05	R&M - Infrastructure	\$1,020	\$1,000	\$1,000	\$1,000		\$1,000	0.00%
544.50	R & M - Furniture & Equ	\$5,577	\$5,000	\$5,000	\$5,000		\$5,000	0.00%
544.51	Maintenance Contracts	\$4,289	\$7,400	\$5,000	\$7,400		\$7,400	0.00%
544.55	R & M - Vehicles & Trai	\$29,567	\$40,000	\$30,000	\$40,000		\$40,000	0.00%
544.60	R & M - Radios & Instru	\$3,501	\$4,000	\$3,000	\$4,000		\$4,000	0.00%
544.65	R & M - Machinery & Equ	\$4,454	\$4,000	\$4,000	\$4,000		\$4,000	0.00%
551.11	Vehicle Leases	\$0	\$41,680	\$3,500	\$41,680		\$41,680	100.00%
552.30	Capital Lease Principle	\$121,377	\$121,377	\$124,108	\$126,901		\$126,901	4.55%
552.35	Capital Lease Interest	\$8,379	\$8,379	\$5,648	\$2,855		\$2,855	-65.93%
553.06	Xfer Out - FD 702 Fire	\$1,575	\$1,700	\$1,325	\$1,325		\$1,325	-22.06%
562.03	CE - Building & Improve	\$19,918	\$0	\$0	\$0		\$0	#DIV/0!
564.55	CE - Vehicles & Trailer	\$403,808	\$0	\$0	\$0		\$0	0.00%
564.65	CE - Machinery & Equipm	\$17,204	\$137,853	\$137,853	\$0	-	\$0	-100.00%
	Total Expenditures	\$2,270,908	\$2,169,568	\$2,045,858	\$2,131,055	\$31,500	\$2,162,555	-0.32%

Expenditures By Category

Salaries & Benefits	\$1,441,061	\$1,616,980	\$1,547,864	\$1,742,866	\$0	\$1,742,866	7.79%
Materials & Supplies	\$133,772	\$109,635	\$103,585	\$80,975	\$26,500	\$107,475	-1.97%
Services	\$56,420	\$57,564	\$62,975	\$60,053	\$5,000	\$65,053	13.01%
Maintenance	\$67,394	\$74,400	\$59,000	\$74,400	\$0	\$74,400	0.00%
Sundry	\$131,331	\$173,136	\$134,581	\$172,761	\$0	\$172,761	-0.22%
Capital Expenditures	\$440,930	\$137,853	\$137,853	\$0	\$0	\$0	-100.00%

Capital Expenditures:

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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.

2023-2024 Business Plans (Objectives)

- Portable storage building refurbish (Traps and lawn equipment).
- Increase public information through social media and events.
- Update and utilize webpage.

2022-2023 Accomplishments of Prior Year Business Plans

- Shelter repairs completed.
- Information booth at Calhoun County Fair.
- Increased pet registration.

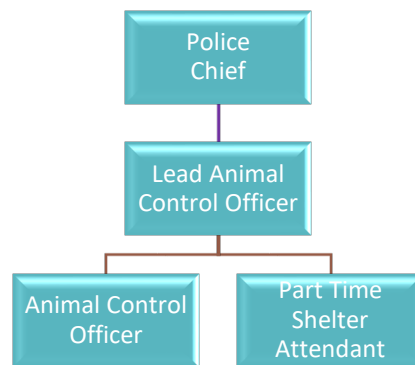
Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
Lead Animal Control Officers	0	0	0	1
Animal Control Officers	2	2	2	1
Part-time Attendant	0	0.5	0.5	0.5
Total – FTE'S	2	2.5	2.5	2.5

Performance Measures

<i>Measuring our Effectiveness</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Average response time to pick up animals	12 minutes	12 minutes	12 minutes	12 minutes
Euthanasia Rate for Dogs & Cats	18%	15%	15%	14%
<i>Our Workload</i>				
Community education programs	2	4	3	4
Number of animals picked up	823	750	700	800
Number of dead animals picked up	160	140	120	130
Calls for service	1,0787	1,250	1,100	1,200
Number of Pet Registrations	54	75	60	75

Animal Control Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

Animal Control
Expenditure Detail

General Fund
Account: 001-0210

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
511.01 Salaries & Wages	\$70,857	\$88,635	\$87,621	88,067	\$5,744	\$93,811	5.84%
511.06 Salaries & Wages - Temp	\$0	\$14,934	\$0	-	\$14,934	\$14,934	0.00%
511.07 Salaries & Wages - Overtime	\$10,949	\$9,000	\$10,850	9,000		\$9,000	0.00%
512.05 Social Security	\$5,919	\$8,612	\$7,313	8,569	\$439	\$9,008	4.59%
512.10 Employer-T.M.R.S.	\$5,141	\$5,775	\$5,818	6,199	\$340	\$6,539	13.23%
512.20 Group H/D Ins Premiums	\$11,935	\$17,839	\$15,628	19,176		\$19,176	7.49%
512.30 Worker's Compensation	\$6,381	\$9,759	\$8,804	9,735	\$249	\$9,984	2.31%
521.01 Office Supplies	\$258	\$250	\$450	\$250		\$250	0.00%
521.02 Printing	\$145	\$200	\$100	\$200	(\$50)	\$150	-25.00%
521.03 Postage	\$0	\$100	\$100	\$100	\$50	\$150	50.00%
522.04 Chemical	\$2,086	\$1,000	\$1,000	\$1,000		\$1,000	0.00%
523.02 Animal Food	\$1,354	\$1,400	\$900	\$1,400	\$300	\$1,700	21.43%
523.03 Cleaning & Janitorial	\$822	\$900	\$400	\$900	\$100	\$1,000	11.11%
524.01 Uniforms	\$548	\$800	\$500	\$800		\$800	0.00%
525.01 Fuel	\$6,531	\$6,875	\$5,525	\$6,875	(\$75)	\$6,800	-1.09%
526.01 General Safety & Tools	\$1,600	\$800	\$500	\$800	\$300	\$1,100	37.50%
528.03 Non-Capitalized Assets	\$0	\$6,000	\$7,273	\$0	\$2,330	\$2,330	100.00%
531.01 Travel & Training	\$725	\$2,500	\$604	\$2,500		\$2,500	0.00%
531.04 Dues, Subscr. & Publi	\$0	\$50	\$50	\$50		\$50	0.00%
531.07 Public & Employee Rela	\$0	\$0	\$225	\$0	\$250	\$250	#DIV/0!
533.14 Veterinarian	\$0	\$2,000	\$830	\$2,000		\$2,000	0.00%
533.14 Contracted Services	\$2,834	\$3,000	\$0	\$3,000	(\$3,000)	\$0	-100.00%
534.90 Leases & Rentals	\$0	\$0	\$0	\$0		\$0	0.00%
536.01 Electricity	\$6,437	\$6,572	\$5,903	\$8,015		\$8,015	21.96%
536.02 Telephone	\$1,729	\$2,000	\$1,757	\$2,000		\$2,000	0.00%
536.03 Water	\$1,123	\$1,700	\$2,665	\$1,700	\$1,300	\$3,000	76.47%
541.02 Land Improvements	\$24	\$500	\$0	\$500		\$500	0.00%
542.03 R & M - Building	\$5,234	\$10,000	\$7,000	\$10,000		\$10,000	0.00%
544.50 R & M - Furniture & Equ	\$313	\$200	\$200	\$200	\$7,800	\$8,000	3900.00%
544.55 R & M - Vehicles & Trai	\$510	\$3,000	\$2,000	\$4,000		\$4,000	33.33%
544.60 R & M - Radios & Instru	\$0	\$150	\$0	\$150		\$150	0.00%
551.11 Vehicle Leases	\$0	\$13,944	\$5,000	\$27,888		\$27,888	100.00%
562.03 CE - Building & Improve	\$14,803	\$306,672	\$318,345	\$0		\$0	-100.00%
564.55 CE - Vehicles & Trailer	\$0	\$0	\$0	\$0		\$0	100.00%
564.65 CE - Machinery & Equipm	\$0	\$7,000	\$7,553	\$0		\$0	0.00%
Total Expenditures	\$158,258	\$532,167	\$504,914	\$215,073	\$31,011	\$246,084	-53.76%

Expenditures By Category

Salaries & Benefits	\$111,182	\$154,554	\$136,034	\$140,745	\$21,706	\$162,451	5.11%
Materials & Supplies	\$13,344	\$18,325	\$16,748	\$12,325	\$2,955	\$15,280	-16.62%
Services	\$12,848	\$17,822	\$12,034	\$19,265	(\$1,450)	\$17,815	-0.04%
Maintenance	\$6,081	\$13,850	\$9,200	\$14,850	\$7,800	\$22,650	63.54%
Sundry	\$0	\$13,944	\$5,000	\$27,888	\$0	\$27,888	0.00%
Capital Expenditures	\$14,803	\$313,672	\$325,898	\$0	\$0	\$0	-100.00%

Capital Expenditures:

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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 the 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.

2023-2024 Business Plans (Objectives)

Development Services

- Continued 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.
- Create standard operating procedures for all functions of the department.

Planning & Permitting

- Create a volunteer program to assist in the beautification of residential properties in need.
- Create a Lawn Library for residents to rent lawn equipment to assist in lawn maintenance.
- Continue to create processes and informational documents for platting and permitting compliance with state codes.
- Provide online permit applications and payments.
- Adopt a zoning ordinance.
- Hold a contractor meeting to discuss permitting and inspection procedures.
- Hold a community meeting to educate the public about building safety and fair housing.
- Be a resource for USDA and other grants and loans to assist residents in home repairs.

Code Enforcement

- Increase abatement of substandard buildings and properties.
- Continue to patrol the city daily ensuring each district is patrolled twice weekly for enforcement measures.
- Increase enforcement of the adopted sign ordinance.
- Provide follow up and follow through information on violation status to complainants, internal staff, and city leaders through iWorQ database.
- Establish a process for bringing substandard structure into compliance.

2022-2023 Accomplishments of Prior Year Business Plans

Development Services

- Held a community meeting to educate the public about building safety and fair housing.
- Participated in the Comprehensive Plan update meeting.

Planning & Permitting

- Created standard operating procedures for most functions of the department including cross-functional processes between multiple departments to improve communication and increase efficiency.
- Revised and simplified permit application.
- Amended numerous fees.
- Utilized current software to track plan reviews and pre-developments.
- Completed the International Code Council Permit Technician training.
- Updated the Manufactured Housing and included a newly added Recreational Vehicles section to the ordinance.
- Updated and implemented a Sign ordinance.
- Created and implemented a Landscaping Ordinance.
- Increased and improved communication between the Building and Fire department on plan review and inspections.
- Created and coordinated a “Clean it, Green it” Earth Day Event.
- Assisted the City Manager with applying for the Scenic City Certification and TML City Spirit Award.
- Coordinator for the HOME grant program.
- Participated in the development of the Downtown Waterfront Master Plan.

Code Enforcement

- Increased enforcement and compliance of codes, public nuisances, and construction permitting.
- Inhouse inspections of flatwork and reconnects for utility services.
- Substantially increase enforcement and inspection reporting in iWorQ
- Separated public nuisance violations into districts in iWorQ.
- Implemented Habitability Inspections
- Participated in the BC Workshop for Housing and Community.

Budgeted Personnel

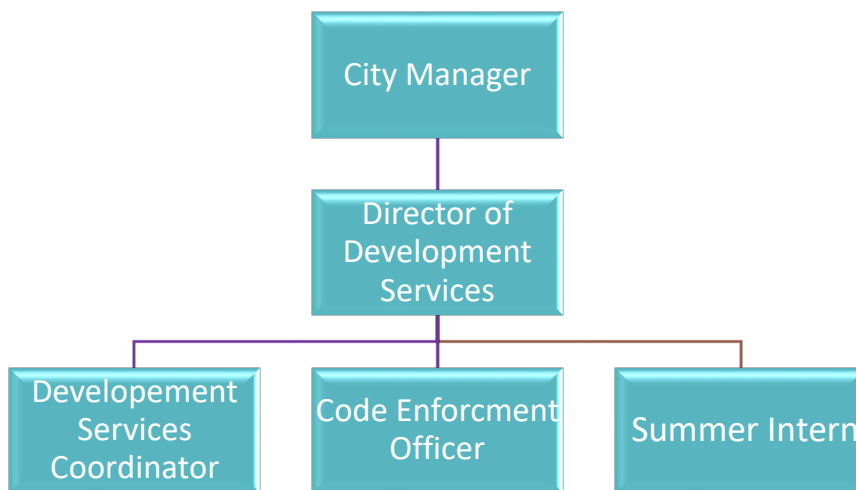
Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
Director of Development Services	1	1	1	1
Code Enforcement Officer	1	1	1	1
Development Service Coordinator	0	1	1	1
GIS Technician	0	0	0	0
Part-time – Intern	0	.25	0	.25
Total – FTE'S	3	3.25	3	3.25

Performance Measures

<i>Our Workload</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Number of permits	1,207	0	1,210	1,500
Number of third-party inspections	1,584	0	2,300	2,500
Number of inhouse inspections*	0	0	175	200
Number of animal registrations	0	0	23	25
Number of alarm permits	0	0	5	5
Number of Planning Board Meetings	10	12	8	12
Number of Pre-Development Meetings	0	0	9	15
Number of tall grass inspection	0	0	2,704	2,800
Number of junk vehicle inspections	0	0	20	40
Number of low hanging tree inspect.	0	0	936	900
Number of habitability inspections	0	0	5	75
Number of driveway inspections	0	0	36	40
Number of substandard building inspections	0	0	200	250
Number of stop work order inspections	0	0	65	75
Number of prohibited sign inspections	0	0	988	1000
# of customer service/investigative inspections	0	0	1,248	1,500
<i>Measuring our Effectiveness</i>				
Response to permit requests within 1 business day	100%	100%	100%	100%
Response to code enforcement requests within 1 business day	100%	100%	100%	100%

*Inhouse code consultations are not included in inspections.

Development Services Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

Development Services
Expenditure Detail

General Fund
Account: 001-0320

		Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
Description								
511.01	Salaries & Wages	\$82,688	\$186,470	\$177,499	173,276	\$26,328	\$199,604	7.04%
511.06	Salaries & Wages - Temp	\$0	\$7,467	\$0	\$8,644		\$8,644	15.77%
511.07	Salaries & Wages - Overtime	\$3,203	\$2,000	\$1,873	2,000		\$2,000	100.00%
512.05	Social Security	\$6,106	\$14,836	\$13,288	15,270		\$15,270	2.92%
512.10	Employer-T.M.R.S.	\$5,392	\$11,030	\$10,314	12,145		\$12,145	10.11%
512.20	Group H/D Ins Premiums	\$21,356	\$31,382	\$31,348	33,724		\$33,724	7.46%
512.30	Worker's Compensation	\$280	\$688	\$568	705		\$705	2.53%
521.01	Office Supplies	\$2,779	\$2,600	\$2,600	\$2,600	\$3,000	\$5,600	115.38%
521.02	Printing	\$276	\$1,550	\$600	\$1,550		\$1,550	0.00%
521.03	Postage	\$238	\$3,000	\$300	\$3,000		\$3,000	0.00%
524.01	Uniforms	\$319	\$500	\$400	\$500	\$0	\$500	0.00%
525.01	Fuel	\$1,607	\$1,875	\$1,736	\$1,875	\$1,875	\$3,750	100.00%
528.03	Non-Capitalized Assets	\$1,521	\$4,010	\$2,500	\$3,010	\$5,890	\$8,900	121.95%
531.01	Travel & Training	\$2,917	\$5,000	\$3,000	\$5,000	\$500	\$5,500	10.00%
531.03	Licenses & Certificate	\$799	\$1,000	\$1,000	\$1,000		\$1,000	0.00%
531.04	Dues, Subscr. & Publi	\$951	\$1,600	\$1,000	\$1,600		\$1,600	0.00%
533.14	Contracted Services	\$123,012	\$80,000	\$122,358	\$80,000	\$30,000	\$110,000	37.50%
533.16	Bureau Veritas- Claret	\$0	\$30,000	\$5,000	\$0		\$0	-100.00%
533.19	Forced Compliance	\$41	\$20,000	\$0	\$20,000	\$40,000	\$60,000	200.00%
533.25	Liens Expenses	\$26	\$5,000	\$30	\$5,000		\$5,000	0.00%
536.02	Telephone	\$3,159	\$3,200	\$5,175	\$3,200	\$3,000	\$6,200	93.75%
544.50	R & M - Furniture & Equ	\$1,012	\$2,200	\$1,000	\$2,200		\$2,200	100.00%
544.51	Maintenance Contracts	\$0	\$1,970	\$200	\$1,970	(\$1,770)	\$200	100.00%
544.55	R & M - Vehicles & Trai	\$915	\$3,000	\$1,000	\$3,000		\$3,000	0.00%
551.11	Vehicle Leases	\$920	\$2,704	\$2,632	\$12,705		\$12,705	369.86%
564.50	CE - Furniture & Equip	\$0	\$0	\$0	\$0		\$0	0.00%
564.55	CE - Vehicles & Trailer	\$0	\$0	\$0	\$0	9,000	\$9,000	0.00%
Total Expenditures		\$259,517	\$423,082	\$385,421	\$393,975	\$117,823	\$511,798	20.97%

Expenditures By Category

Salaries & Benefits	\$119,025	\$253,873	\$234,890	\$245,765	\$26,328	\$272,093	7.18%
Materials & Supplies	\$6,740	\$13,535	\$8,136	\$12,535	\$10,765	\$23,300	72.15%
Services	\$130,905	\$145,800	\$137,563	\$115,800	\$73,500	\$189,300	29.84%
Maintenance	\$1,927	\$7,170	\$2,200	\$7,170	(\$1,770)	\$5,400	-24.69%
Sundry	\$920	\$2,704	\$2,632	\$12,705	\$0	\$12,705	0.00%
Capital Expenditures	\$0	\$0	\$0	\$0	\$9,000	\$9,000	0.00%

Capital Expenditures:

Cargo Trailer	9,000
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STREETS

Our Mission

The mission of the City of Port Lavaca Streets Department is to provide a 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.

2023-2024 Business Plans (Objectives)

- Sweep all streets at least 2 times per year, patch potholes within one month of workorder issue.
- Complete street Drainage project in Alamo Heights II. (GF 029, 030).
- Plan for sidewalk improvements on Smith Road & Bike Lane.
- Slurry seal for Mariemont & Chatterton & Lou Davis subdivisions.
- Continue seal coat program using iWork to identify streets to schedule.
- Complete Phase II of CDBG-DR.
- Bid Independence project.
- Continue Annual spring cleanup event and add biannual tire collection.

2022-2023 Accomplishments of Prior Year Business Plans

- Rehabilitated Randle St. from Mahan to Broadway
- Resurfaced S. San Antonio from MLK to Alice Wilkens.
- Continued zone implementation of street maintenance.
- Annual spring clean event (successfully collected 180yds of debris, 65yds of scrap metal, 21 cubic yds of brush).
- Completed chevy Chase reconstruction project.
- Crack sealing 65% Mariemont subdivision (8 drums to date with 2 on hand to complete as time permits) Lynnhaven 85% (Have material and will schedule as time permits).
- Installed 5 culverts for drainage on Piekert St.
- Approximately 150' of curb releveled.
- Clean drainage ditches on Mildred, Parker, La Salle Blvd., and Village Rd.
- Completed 5th St. drainage outfall GF-2023-028.
- Continue to remove trees and brush in Lynn's Bayou behind Brookhollow Dr.
- Installed speed control devices on Houston St.
- Completed CDBG-DR Phase I.
- To bid Independence Dr. improvements project.

Budgeted Personnel

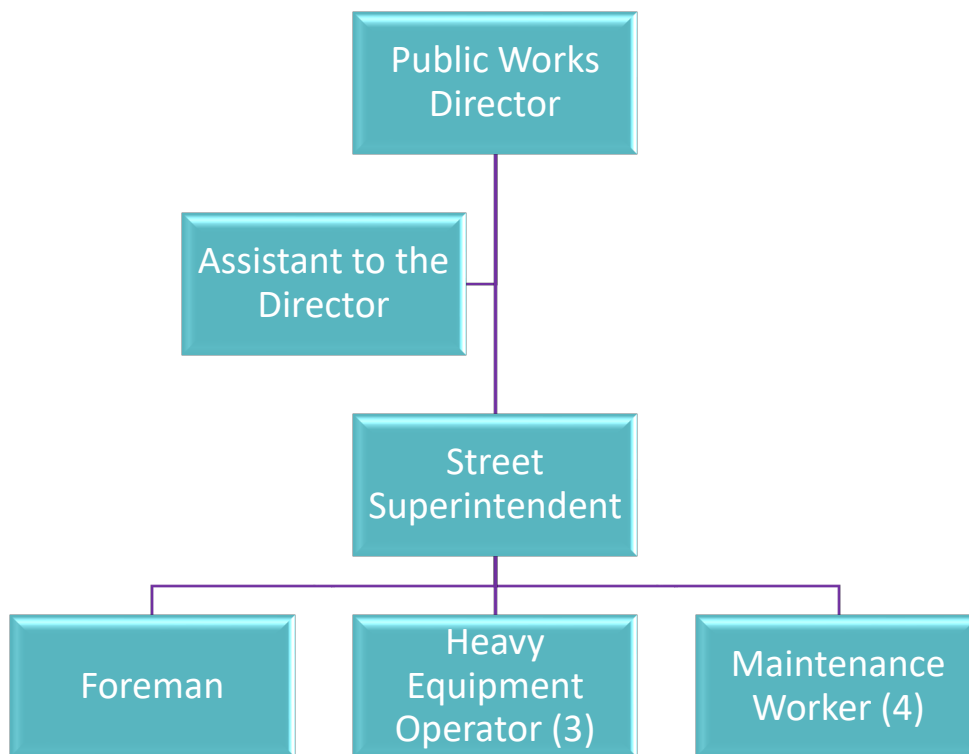
Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
Public Works Director*	.5*	.5*	.5*	.5*
Administrative Assistant*	.5*	.5*	.5*	.5*
Maintenance Superintendent	1	1	1	1
Street Foreman	1	0	0	0
Heavy Equipment Operators	2	4	4	4
Maintenance Workers	3	4	4	4
Temporary Workers (Summer)	0	1.15	1.15	1.15
Total – FTE'S	8	11.15	11.15	11.15

*Position funded ½ Utility Maintenance

Performance Measures

<i>Our Workload</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Percent of streets swept (4 times)	84%	100%	100%	100%
Yards of debris removed (with sweeper)	125	150	450	500
<i>Measuring our Effectiveness</i>				
% of emergency calls responded to within 4 hrs.	100%	100%	100%	100%
Have work orders for potholes repair complete in 1 month	2 Month	1 Month	100% within 3 weeks	100% within 3 weeks

Street Department Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

Streets
Expenditure Detail

General Fund
Account: 001-0410

		Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent +/(%)
Description								
511.01	Salaries & Wages	\$385,318	\$451,050	\$395,259	499,661		\$499,661	10.78%
511.06	Salaries & Wages - Temp	\$0	\$15,000	\$0	15,000		\$15,000	0.00%
511.07	Salaries & Wages - Overtime	\$2,165	\$15,000	\$5,202	15,000		\$15,000	0.00%
512.05	Social Security	\$27,943	\$35,653	\$30,616	39,372		\$39,372	10.43%
512.10	Employer-T.M.R.S.	\$24,659	\$25,863	\$23,392	30,901		\$30,901	19.48%
512.20	Group H/D Ins Premiums	\$90,834	\$106,714	\$65,933	100,375		\$100,375	-5.94%
512.30	Worker's Compensation	\$18,928	\$24,149	\$22,757	26,668		\$26,668	10.43%
521.01	Office Supplies	\$737	\$1,500	\$753	\$1,500		\$1,500	0.00%
522.01	Ag & Botanical	\$1,475	\$1,000	\$1,300	\$1,000	\$500	\$1,500	50.00%
523.03	Cleaning & Janitorial	\$292	\$1,000	\$650	\$1,000		\$1,000	0.00%
524.01	Uniforms	\$3,876	\$5,500	\$4,678	\$5,500		\$5,500	0.00%
525.01	Fuel	\$25,116	\$25,000	\$28,259	\$25,000	\$5,000	\$30,000	20.00%
526.01	General Safety & Tools	\$27,460	\$10,000	\$10,000	\$10,000		\$10,000	0.00%
528.03	Non-Capitalized Assets	\$0	\$3,500	\$0	\$3,500	\$1,000	\$4,500	28.57%
529.11	Lighting & Decoration	\$0	\$25,000	\$0	\$25,000	(\$20,000)	\$5,000	100.00%
531.01	Travel & Training	\$0	\$2,500	\$2,500	\$2,500		\$2,500	0.00%
531.03	Licenses & Certificate	\$0	\$0	\$0	\$0		\$0	0.00%
533.14	Contracted Services	\$128,668	\$175,000	\$100,000	\$175,000	(\$75,000)	\$100,000	-42.86%
534.90	Leases & Rentals	\$777	\$5,000	\$0	\$5,000	\$30,000	\$35,000	600.00%
536.01	Electricity	\$6,404	\$6,819	\$5,988	\$7,648		\$7,648	12.16%
536.02	Telephone	\$7,078	\$7,800	\$8,943	\$9,650		\$9,650	23.72%
536.03	Water	\$2,246	\$2,000	\$3,751	\$3,428		\$3,428	71.40%
536.05	Street Lights	\$99,095	\$91,283	\$97,000	\$96,821		\$96,821	6.07%
536.06	Solid Waste Disposal	\$13,298	\$30,000	\$5,500	\$30,000		\$30,000	0.00%
536.07	Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
542.03	R & M - Building	\$2,563	\$10,000	\$5,000	\$10,000		\$10,000	0.00%
543.04	R & M Improvement OTB	\$375	\$10,000	\$1,000	\$10,000		\$10,000	0.00%
543.05	R&M - Infrastructure	\$0	\$20,000	\$0	\$20,000		\$20,000	0.00%
543.051100	R & M- Inf - Sealcoat P	\$291,444	\$200,000	\$175,000	\$200,000		\$200,000	0.00%
543.051200	R & M- Inf - Patching M	\$217,474	\$100,000	\$60,000	\$100,000	\$75,000	\$175,000	75.00%
543.20	R & M- Storm Drain	\$5	\$20,000	\$20,000	\$20,000		\$20,000	0.00%
544.50	R & M - Furniture & Equ	\$1,279	\$2,000	\$1,200	\$2,000		\$2,000	100.00%
544.55	R & M - Vehicles & Trai	\$14,111	\$10,000	\$15,000	\$10,000		\$10,000	0.00%
544.60	R & M - Radios & Instru	\$0	\$0	\$0	\$0		\$0	0.00%
544.65	R & M - Machinery & Equ	\$35,471	\$45,000	\$45,000	\$45,000		\$45,000	0.00%
553.06	Xfer Out - FD 155	\$0	\$0	\$0	\$0		\$0	0.00%
553.10	Xfer Out - FD 220 Street	\$0	\$0	\$0	\$0		\$0	0.00%
553.XX	Xfer Out - FD 222 Series 2022 CO		\$0	\$130,325	\$549,525		\$549,525	100.00%
551.11	Vehicle Lease	\$0	\$40,096	\$27,800	\$40,096		\$40,096	0.00%
561.02	CE - Land & Improvement	\$0	\$0	\$0	-		\$0	0.00%
562.03	CE - Building & Improve	\$25,500	\$0	\$0	\$0		\$0	100.00%
563.05	CE - Infrastructure	\$11,400	\$0	\$0	\$0	300,000	\$300,000	100.00%
564.55	CE - Vehicles & Trailer	\$0	\$0	\$0	\$0		\$0	0.00%
564.65	CE - Machinery & Equipm	\$0	\$347,100	\$277,329	\$0	445,000	\$445,000	100.00%
Total Expenditures		\$1,465,991	\$1,870,527	\$1,570,135	\$2,136,144	\$761,500	\$2,897,644	54.91%

Expenditures By Category

Salaries & Benefits	\$549,847	\$673,429	\$543,159	\$726,976	\$0	\$726,976	7.95%
Materials & Supplies	\$58,956	\$72,500	\$45,640	\$72,500	(\$13,500)	\$59,000	-18.62%
Services	\$257,566	\$320,402	\$223,682	\$330,047	(\$45,000)	\$285,047	-11.03%
Maintenance	\$562,722	\$417,000	\$322,200	\$417,000	\$75,000	\$492,000	17.99%
Sundry	\$0	\$40,096	\$158,125	\$40,096	\$0	\$589,621	1370.52%
Capital Expenditures	\$36,900	\$347,100	\$277,329	\$549,525	\$745,000	\$745,000	114.64%

Capital Expenditures:

Patch Oil Truck	145,000	
Dump Truck	300,000	FARF
Corp Ditch Corr Pipe Culvert	300,000	
	-	

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.

2023-2024 Business Plans (Objectives)

- Daily Park Inspection of Maintenance and ground keeping.
- Continue the planned improvements at Wilson Park and City Park
- Hire a consultant to apply with the Army Corp of Engineers to connect the Veterans memorial to Scully's via a boardwalk.
- Continuing improvements at Butterfly Park including lighting, cabanas, and fencing.
- Expand nuisance vegetation eradication program with bi-weekly spraying schedule.
- Install shade structure at bayfront splashpad.
- Build more cabanas at LHB splashpad (3-4 depending on room).
- Rehab pool plumbing and filtration system to meet current standards.
- Purchase and install water slide at pool.

2022-2023 Accomplishments of Prior Year Business Plans

- Installed rule signs at both splashpads.
- Installed new outdoor showers at the beach.
- Rebuilt deck at bird view pavilion
- Installed new decorative and themed trash cans in various places throughout the parks.
- Painted recreation room exterior
- Replaced swing hardware at city park.
- Painted interior and exterior of park restrooms.
- Installed cement pad and placed a memorial bench at bayfront park.
- Installed safety mats at swing set at Wilson field.
- Installed new welcome sign at city park.
- Installed born learning walking trail signs at city park.
- Maintained groundskeeping at all assigned parks, housekeeping, and various other tasks as assigned.
- Installed Musco Lighting at Skatepark.
- Constructed sidewalk, parking lot, and fence at skatepark.

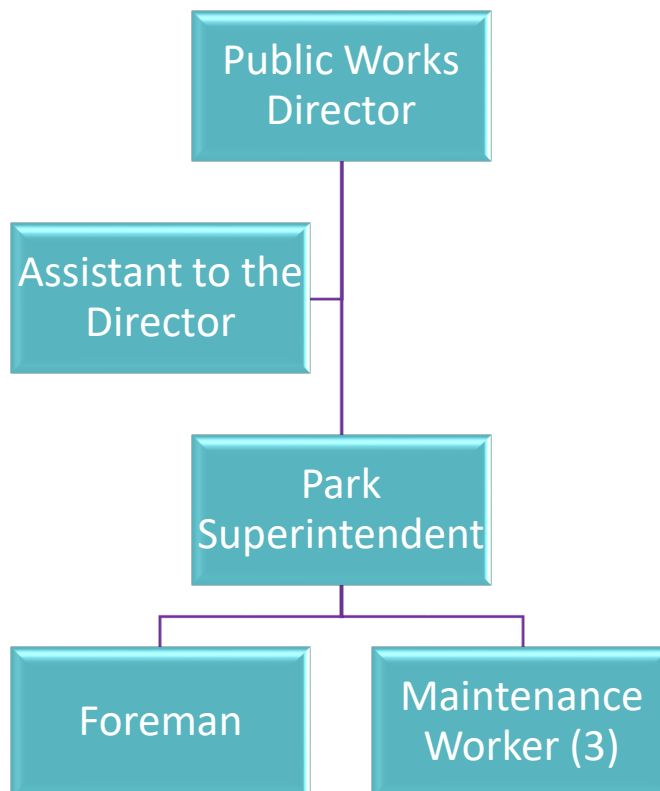
Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
Lead Parks Maintenance Worker	1	1	1	1
Maintenance Workers	4	4	4	4
Temporary Worker (Summer)	.23	.23	.23	.23
Total – FTE'S	5.23	5.23	5.23	5.23

Performance Measures

<i>Our Workload</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Acres of park grounds maintained	167.07	167.32	167.32	167.32
Number of playground inspections performed	40	52	52	52
<i>Measuring our Effectiveness</i>				
% of park maintenance completed on time	100%	100%	100%	100%
% of bi-weekly spraying accomplished	0%	100%	85%	100%

Parks Department Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

Parks & Recreation
Expenditure Detail

General Fund
Account: 001-0501

	Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
511.01	Salaries & Wages	\$210,852	\$223,681	\$209,312	227,465		\$227,465	1.69%
511.06	Salaries & Wages - Temp	\$0	\$5,760	\$0	\$5,760		\$5,760	100.00%
511.07	Salaries & Wages - Overtime	\$12,936	\$15,000	\$26,934	15,000	\$13,000	\$28,000	86.67%
512.05	Social Security	\$15,859	\$18,259	\$17,290	18,549		\$18,549	1.59%
512.10	Employer-T.M.R.S.	\$14,070	\$13,777	\$13,578	15,054		\$15,054	9.27%
512.20	Group H/D Ins Premiums	\$53,617	\$59,232	\$53,050	77,739		\$77,739	31.25%
512.30	Worker's Compensation	\$4,173	\$6,000	\$5,491	6,093		\$6,093	1.55%
521.01	Office Supplies	\$36	\$0	\$0	\$0		\$0	100.00%
521.03	Postage		\$0	\$1			\$0	100.00%
522.01	Ag & Botanical	\$1,475	\$2,500	\$2,000	\$2,500		\$2,500	0.00%
523.03	Cleaning & Janitorial	\$15,669	\$15,000	\$24,268	\$15,000	\$10,000	\$25,000	66.67%
524.01	Uniforms	\$1,264	\$2,700	\$2,215	\$2,700		\$2,700	0.00%
525.01	Fuel	\$6,194	\$7,500	\$9,500	\$7,500	\$2,000	\$9,500	26.67%
526.01	General Safety & Tools	\$3,153	\$3,000	\$3,500	\$3,000		\$3,000	0.00%
528.03	Non-Capitalized Assets	\$16,898	\$3,700	\$3,700	\$3,700	\$800	\$4,500	21.62%
529.11	Lighting & Decoration	\$18,875	\$25,000	\$25,000	\$25,000		\$25,000	0.00%
531.01	Travel & Training	\$295	\$500	\$700	\$500		\$500	0.00%
533.14	Contracted Services	\$14,534	\$50,000	\$42,000	\$50,000		\$50,000	100.00%
534.90	Leases & Rentals	\$0	\$2,000	\$0	\$2,000		\$2,000	0.00%
536.01	Electricity	\$35,075	\$34,397	\$35,083	\$36,385		\$36,385	5.78%
536.02	Telephone	\$1,520	\$1,200	\$2,767	\$2,385		\$2,385	98.75%
536.03	Water	\$21,629	\$25,000	\$22,903	\$25,000		\$25,000	0.00%
541.02	Landscaping	\$0	\$1,000	\$40	\$1,000		\$1,000	0.00%
542.03	R & M - Building	\$24,276	\$5,000	\$8,500	\$5,000		\$5,000	0.00%
543.04	R & M Improvement OTB	\$47,014	\$40,000	\$45,000	\$40,000		\$40,000	0.00%
543.10	Swimming Pool Operatio	\$73,369	\$82,000	\$75,000	\$82,000		\$82,000	0.00%
544.55	R & M - Vehicles & Trai	\$5,815	\$3,000	\$4,200	\$3,000		\$3,000	0.00%
544.65	R & M - Machinery & Equ	\$5,099	\$5,000	\$8,000	\$5,000		\$5,000	0.00%
551.11	Vehicle Leases	\$0	\$0	\$8,760	\$11,820		\$11,820	100.00%
561.02	CE - Land & Improvement	\$500	\$0	\$0	\$0		\$0	0.00%
562.03	CE - Building & Improve	\$47,850	\$0	\$0	\$0		\$0	0.00%
563.05	CE - Infrastructure	\$979,720	\$140,000	\$255,488	\$0	350,000	\$350,000	150.00%
564.55	CE - Vehicles & Trailer	\$0	\$0	\$0	\$0		\$0	0.00%
564.65	CE - Machinery & Equipm	\$0	\$16,000	\$16,000	\$0		\$0	0.00%
	Total Expenditures	\$1,631,767	\$806,206	\$920,280	\$689,150	\$375,800	\$1,064,950	32.09%

Expenditures By Category

Salaries & Benefits	\$311,507	\$341,709	\$325,655	\$365,660	\$13,000	\$378,660	10.81%
Materials & Supplies	\$63,564	\$59,400	\$70,184	\$59,400	\$12,800	\$72,200	21.55%
Services	\$73,053	\$113,097	\$103,453	\$116,270	\$0	\$116,270	2.81%
Maintenance	\$155,573	\$136,000	\$140,740	\$136,000	\$0	\$136,000	0.00%
Sundry	\$0	\$0	\$8,760	\$11,820	\$0	\$11,820	0.00%
Capital Expenditures	\$1,028,070	\$156,000	\$271,488	\$0	\$350,000	\$350,000	124.36%

Minimum Budget Target	274,075	284,625	284,232	327,933		327,933
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Required Carry Over

(\$114,074)
+ = Need funding, (-) = exceeded funding requirement

Capital Expenditures:

Bayfront Park Impr	50,000
Wilson Park CXT RR	150,000
Swimming Pool Water Slide	150,000
	<hr/>
	350,000

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.

2023-2024 Business Plans (Objectives)

- Replace projector screen with one designed for front projection.
- Continue long range maintenance program for the facility.
- Purchase and install 70" TV inside room for meetings.
- Purchase souvenir Coin Press.
- Purchase furniture (chairs).

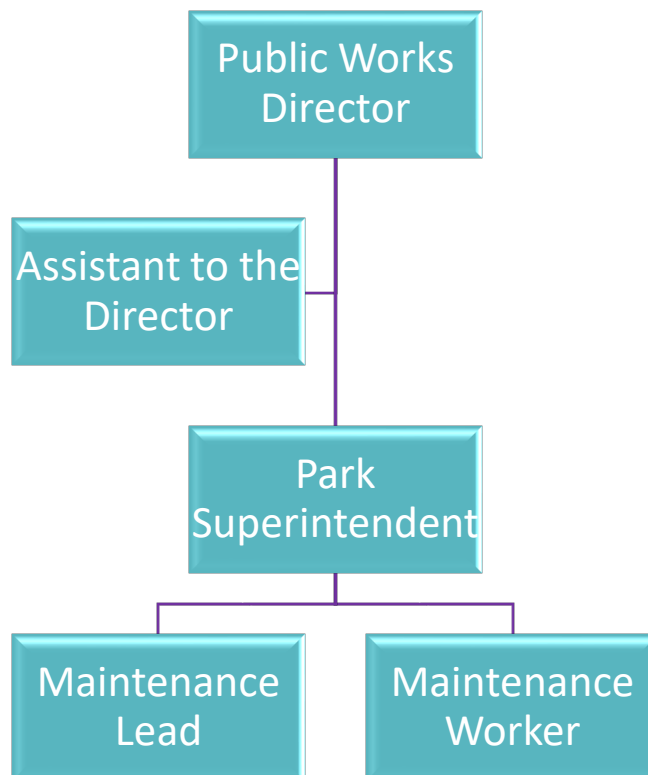
2022-2023 Accomplishments of Prior Year Business Plans

- 139 events as of May 2023.
- Paint touch-ups throughout the building.
- Remounted projector screen.
- Replaced Marquee Sign.
- Installed sound boards.

Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 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 2023-2024

Bauer Center
Expenditure Detail

General Fund
Account: 001-0502

		Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
Description								
511.01	Salaries & Wages	\$71,897	\$63,076	\$61,087	66,146		\$66,146	4.87%
511.06	Salaries & Wages - Temp	\$0	\$0	\$0			\$0	0.00%
511.07	Salaries & Wages - Overtime	\$9,708	\$15,000	\$11,645	15,000		\$15,000	0.00%
512.05	Social Security	\$5,940	\$5,973	\$5,600	6,208		\$6,208	3.93%
512.10	Employer-T.M.R.S.	\$4,997	\$4,618	\$4,384	5,161		\$5,161	11.76%
512.20	Group H/D Ins Premiums	\$11,815	\$26,502	\$9,412	14,658		\$14,658	-44.69%
512.30	Worker's Compensation	\$2,209	\$2,469	\$2,412	3,035		\$3,035	22.94%
521.01	Office Supplies	\$0	\$0	\$0	\$0		\$0	0.00%
523.03	Cleaning & Janitorial	\$10,232	\$10,000	\$12,413	\$10,000	\$4,000	\$14,000	40.00%
524.01	Uniforms	\$839	\$1,500	\$1,830	\$1,500		\$1,500	0.00%
525.01	Fuel	\$473	\$400	\$506	\$400		\$400	0.00%
526.01	General Safety & Tools	\$65	\$1,000	\$200	\$500		\$500	-50.00%
528.03	Non-Capitalized Assets	\$0	\$0	\$0	\$0		\$0	0.00%
529.11	Lighting & Decoration	\$0	\$1,000	\$1,000	\$1,000		\$1,000	0.00%
533.06	Inspection Services	\$0	\$520	\$0	\$520		\$520	0.00%
533.14	Contracted Services	\$50,300	\$55,000	\$50,327	\$55,000		\$55,000	0.00%
534.90	Leases & Rentals	\$3,393	\$4,500	\$3,419	\$4,500		\$4,500	0.00%
536.01	Electricity	\$27,223	\$32,331	\$29,170	\$38,860		\$38,860	20.19%
536.02	Telephone	\$978	\$1,500	\$1,058	\$1,500		\$1,500	0.00%
536.03	Water	\$1,668	\$2,700	\$2,375	\$2,700		\$2,700	0.00%
536.07	Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
541.02	Landscaping	\$3,690	\$4,500	\$7,312	\$4,500	\$2,900	\$7,400	64.44%
542.03	R & M - Building	\$22,752	\$15,000	\$15,000	\$15,000		\$15,000	0.00%
543.04	R & M Improvement OTB	\$2,125	\$6,500	\$2,000	\$6,500		\$6,500	0.00%
544.50	R & M - Furniture & Equ	\$0	\$12,000	\$12,000	\$12,000		\$12,000	0.00%
544.55	R & M - Vehicles & Trai	\$454	\$300	\$340	\$300	\$200	\$500	66.67%
544.65	R & M - Machinery & Equ	\$234	\$300	\$840	\$300		\$300	0.00%
551.11	Vehicle Leases	\$0	\$13,076	\$2,180	\$13,076		\$13,076	0.00%
561.02	CE - Land & Improvement	\$0	\$70,000	\$50,000	\$0	40,000	\$40,000	-42.86%
562.03	CE - Building & Improve	\$0	\$0	\$19,145	\$0		\$0	0.00%
564.50	CE - Furniture & Equipment	\$5,384	\$0	\$0	\$0	10,000	\$10,000	0.00%
	Total Expenditures	\$236,376	\$349,765	\$305,655	278,364	\$57,100	335,464	-4.09%

Expenditures By Category

Salaries & Benefits	\$106,566	\$117,638	\$94,540	\$110,208	\$0	\$110,208	-6.32%
Materials & Supplies	\$11,609	\$13,900	\$15,949	\$13,400	\$4,000	\$17,400	25.18%
Services	\$83,562	\$96,551	\$86,349	\$103,080	\$0	\$103,080	6.76%
Maintenance	\$29,255	\$38,600	\$37,492	\$38,600	\$3,100	\$41,700	8.03%
Sundry	\$0	\$13,076	\$2,180	\$13,076	\$0	\$13,076	0.00%
Capital Expenditures	\$5,384	\$70,000	\$69,145	\$0	\$50,000	\$50,000	-28.57%

Capital Expenditures:

Penny Press Machines (2)	10,000
Irrigation & Landscaping	40,000
	50,000

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 2023-2024

Non-Departmental
Expenditure Detail

General Fund
Account: 001-9800

		Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
Description								
511.01	Salaries & Wages	\$0	\$0	\$0	\$0		\$0	0.00%
512.03	Group H/D Ins Claims	\$0		\$0	\$0			0.00%
512.05	Social Security	\$2,345	\$0	\$2,071	\$0		\$0	0.00%
512.10	Employer-T.M.R.S.	\$1,887	\$0	\$1,636	\$0		\$0	0.00%
512.31	Unemployment Insurance	\$600	\$0	\$450	\$0		\$0	0.00%
512.40	Safety Pay	\$27,069	\$25,000	\$26,000	\$25,000		\$25,000	0.00%
524.19	COVID-19 Expenditures	\$0	\$0	\$0	\$0		\$0	0.00%
524.4586	Winter Storm DR-4586	\$0	\$0	\$0	\$0		\$0	0.00%
531.01	Travel & Training	\$17,142	\$15,000	\$16,027	\$15,000		\$15,000	0.00%
531.04	Dues, Subscr. & Publi	\$10,113	\$10,000	\$10,084	\$10,000		\$10,000	0.00%
531.05	Advertising & Legal No	\$12,640	\$7,500	\$7,000	\$7,500		\$7,500	0.00%
531.07	Public & Employee Rela	\$5,298	\$7,000	\$4,772	\$7,000		\$7,000	0.00%
532.01	Audit Fees	\$16,660	\$14,000	\$31,770	\$31,200		\$31,200	122.86%
532.06	Health & Fitness	\$22,987	\$33,002	\$15,435	\$33,002		\$33,002	0.00%
532.07	Legal - Regular	\$55,306	\$70,000	\$50,000	\$70,000		\$70,000	0.00%
532.08	Legal - Special	\$14,336	\$5,000	\$13,284	\$5,000		\$5,000	0.00%
533.09	CCAD Tax Collection	\$24,719	\$26,000	\$27,734	\$26,000	\$4,000	\$30,000	15.38%
533.10	CCAD Tax Appraisal	\$64,607	\$67,500	\$58,251	\$67,500		\$67,500	0.00%
533.11	CCAD Attorney Fees	\$30,984	\$34,000	\$29,835	\$34,000		\$34,000	0.00%
533.14	Contracted Services	\$302	\$2,500	\$0	\$2,500		\$2,500	0.00%
535.01	General Liability Insu	\$79,863	\$77,538	\$73,556	\$138,253		\$138,253	78.30%
535.10	Windstorm Ins	\$125,590	\$201,325	\$120,379	\$97,827		\$97,827	-51.41%
536.07	Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
542.55	Technology Services	\$108	\$0	\$1,280	\$0		\$0	0.00%
544.51	Maintenance Contracts	\$850	\$8,200	\$0	\$8,200		\$8,200	0.00%
544.55	R & M - Vehicles & Trai		\$0				\$0	0.00%
552.10	SECO Loan Principle	\$19,729	\$20,127	\$20,127	\$20,127		\$20,127	0.00%
552.20	SECO Loan Interest	\$3,356	\$2,958	\$2,958	\$2,958		\$2,958	0.00%
553.05	Xfer Out - FD 701 (Payr	(\$2,831)	\$0	(\$2,831)	\$0		\$0	0.00%
553.101	Xfer Out - HOT	\$0	\$80,158	\$80,158	\$0		\$0	0.00%
553.136	Xfer Out- FD 136 CDBG DR	\$0	\$0	\$0	\$0		\$0	0.00%
553.14	Xfer Out - Fund 147-Hom	\$20,000	\$0	\$0	\$0		\$0	0.00%
553.15	Xfer Out- FD 206 FARF	\$0	\$0	\$0	\$0		\$0	0.00%
553.159	Xfer to Fund 159	\$0	\$0	\$0	\$0		\$0	0.00%
553.214	Xfer to Fund 214 CDBG	\$1,060,880	\$0	\$0	\$0		\$0	0.00%
553.218	Xfer to Fund 218	\$0	\$0	\$0	\$0		\$0	0.00%
553.501	Xfer-Out - FD 501	\$0	\$0	\$0	\$0		\$0	0.00%
553.35	Hurricane	\$0	\$0	\$0	\$0		\$0	0.00%
553.50	Safety Program	\$10,802	\$10,500	\$10,559	\$10,500		\$10,500	0.00%
553.501	Xfer Out - Fund 501	\$683,815	\$0	\$494,588	\$0		\$0	0.00%
553.503	Xfer Out - Fund 503	\$0	\$176,703	\$176,703	\$0		\$0	0.00%
553.504	Xfer Out - Fund 504	\$0	\$0	\$0	\$0		\$0	0.00%
553.51	Railroad Rental	\$2,534	\$2,600	\$2,610	\$2,650		\$2,650	1.92%
554.62	Contribution-Service C	\$0	\$2,500	\$0	\$2,500		\$2,500	0.00%
554.85	Fixed Asset Records	\$722	\$750	\$300	\$750		\$750	0.00%
554.90	Miscellaneous	\$29,852	\$500	\$370	\$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	\$59,500	\$61,300	\$58,060		\$58,060	-2.42%
Total Expenditures		\$2,342,265	\$959,861	\$1,336,406	\$676,027	\$4,000	\$680,027	-29.15%
Expenditures By Category								
Salaries & Benefits		\$31,901	\$25,000	\$30,157	\$25,000	\$0	\$25,000	0.00%
Materials & Supplies		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Services		\$480,547	\$570,365	\$458,127	\$544,782	\$4,000	\$548,782	-3.78%
Maintenance		\$24,043	\$31,285	\$24,365	\$31,285	\$0	\$31,285	0.00%
Sundry		\$1,828,859	\$356,296	\$846,842	\$98,045	\$0	\$98,045	-72.48%
Capital Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	0.00%

City of Port Lavaca
Annual Budget
FY 2023-2024

General Fund Expenditure Summary

Department	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to base	Budget 2023-2024	Percent +/(-)
001-0010 City Council	\$33,481	\$33,717	\$31,732	\$28,831	\$1,570	\$30,401	-9.83%
001-0020 City Manager	\$246,946	\$425,861	\$309,628	\$325,861	\$68,650	\$394,511	100.00%
001-0030 City Secretary	\$190,067	\$237,612	\$208,666	\$248,494	(\$24,000)	\$224,494	-5.52%
001-0035 Human Resource	\$21,942	\$24,050	\$20,534	\$24,050	\$10,675	\$34,725	44.39%
001-0060 Municipal Court	\$140,110	\$156,605	\$132,467	\$158,175	\$5,300	\$163,475	4.39%
001-0070 Technology Services	\$381,782	\$392,768	\$335,526	\$322,263	\$139,818	\$462,081	17.65%
001-0075 Economic Development	\$703,963	\$0	\$0	\$0	\$0	\$0	0.00%
001-0080 Finance	\$314,520	\$358,906	\$325,281	\$435,507	\$5,400	\$440,907	22.85%
001-0090 City Hall	\$118,741	\$378,105	\$427,189	\$83,394	\$124,125	\$207,519	-45.12%
001-0110 Police	\$3,093,161	\$2,677,484	\$2,342,102	\$2,883,558	\$36,300	\$2,919,858	9.05%
001-0120 Fire	\$2,270,908	\$2,169,568	\$2,045,858	\$2,131,055	\$31,500	\$2,162,555	-0.32%
001-0210 Animal Control	\$158,258	\$532,167	\$504,914	\$215,073	\$31,011	\$246,084	-53.76%
001-0320 Code Enforcement/Inspec	\$259,517	\$423,082	\$385,421	\$393,975	\$117,823	\$511,798	20.97%
001-0410 Streets	\$1,465,991	\$1,870,527	\$1,570,135	\$2,136,144	\$761,500	\$2,897,644	54.91%
001-0501 Parks & Recreation	\$1,631,767	\$806,206	\$920,280	\$689,150	\$375,800	\$1,064,950	32.09%
001-0502 Bauer Center	\$236,376	\$349,765	\$305,655	\$278,364	\$57,100	\$335,464	-4.09%
001-9800 Non-Departmental	\$2,342,265	\$959,861	\$1,336,406	\$676,027	\$4,000	\$680,027	-29.15%
Total Expenditures	\$13,609,795	\$11,796,283	\$11,201,794	\$11,029,921	\$1,746,572	\$12,776,493	8.31%

General Fund Expenditure Summary
By Expenditure Category

	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to base	Budget 2023-2024	Percent +/(-)
Salaries & Benefits	\$5,695,047	\$6,445,329	\$5,794,364	\$6,864,068	\$86,034	\$6,950,102	7.83%
Materials & Supplies	\$409,094	\$433,121	\$410,715	\$378,731	\$59,095	\$437,826	1.09%
Services	\$1,398,188	\$1,622,531	\$1,324,785	\$1,595,137	\$86,925	\$1,682,062	3.67%
Maintenance	\$1,326,962	\$1,168,133	\$1,040,570	\$1,098,628	\$251,948	\$1,350,576	15.62%
Sundry	\$2,001,475	\$722,999	\$1,222,336	\$496,252	\$7,000	\$1,052,777	45.61%
Capital Expenditures	\$2,800,633	\$1,426,325	\$1,430,222	\$619,259	\$1,254,000	\$1,323,734	-7.19%



ENTERPRISE FUNDS

Enterprise Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The City uses an expendable trust fund and custodial funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. The accounting used for custodial funds is similar to proprietary 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 2023-2024

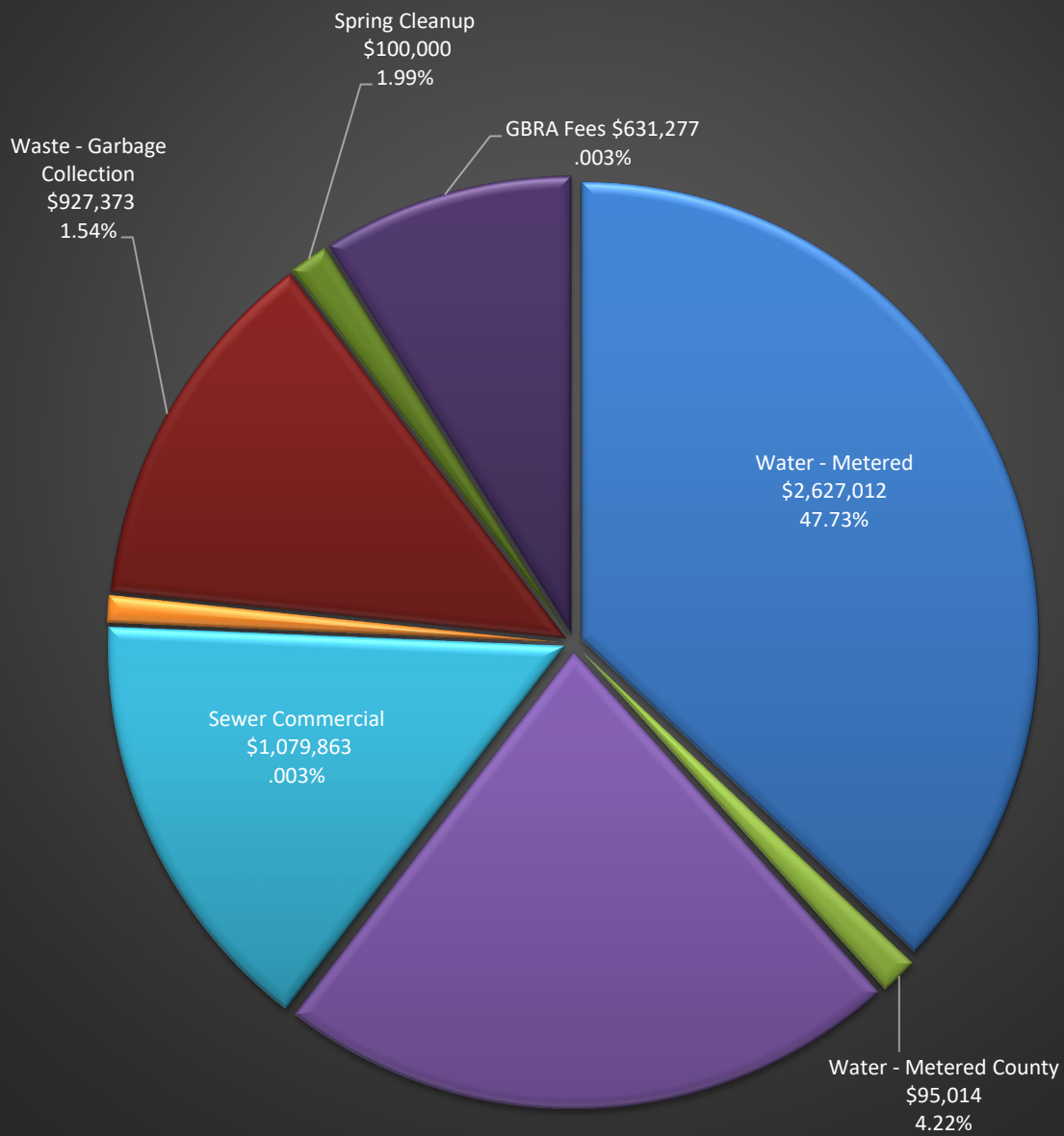
Public Utility Fund
Revenues and Expenses

		Actual	Budget *	Estimate	Base	Adjustments	Budget	Percent
REVENUE		2021-2022	2022-2023	2022-2023	2023-2024	to Base	2023-2024	+ / (-)
431.11	Water - Metered	\$2,052,765	\$2,500,000	\$2,534,891	\$2,627,012		\$2,627,012	5.08%
431.12	Water - Bulk	\$1,384	\$0	\$1,586	\$0		\$0	0.00%
431.13	Water - Metered County	\$73,239	\$80,000	\$79,480	\$95,014		\$95,014	18.77%
431.21	Sewer Residential	\$997,053	\$1,250,000	\$1,375,933	\$1,567,373		\$1,567,373	25.39%
431.22	Sewer Commercial	\$697,278	\$800,000	\$939,002	\$1,079,863		\$1,079,863	34.98%
431.23	Sewer County	\$44,214	\$43,000	\$53,279	\$67,205		\$67,205	56.29%
431.25	Sewer-Low Pressure	\$982	\$975	\$1,275	\$975		\$975	0.00%
431.31	Waste - Garbage Collection	\$770,746	\$911,373	\$908,242	\$927,373		\$927,373	1.76%
431.32	Spring Cleanup	\$103,779	\$100,000	\$36,370	\$100,000		\$100,000	0.00%
432.05	GBRA Fees	\$416,268	\$517,440	\$515,224	\$631,277		\$631,277	22.00%
432.11	Water Taps	\$14,646	\$20,000	\$17,503	\$20,000		\$20,000	0.00%
432.21	Sewer Taps	\$21,935	\$4,000	\$5,893	\$4,000		\$4,000	0.00%
432.60	Damages Reimbursement	\$1,106	\$0	\$173	\$0		\$0	0.00%
432.61	Service Call Fees	\$11,644	\$1,000	\$1,266	\$1,200		\$1,200	20.00%
432.62	Service Transfer Fees	\$1,410	\$1,000	\$840	\$1,000		\$1,000	0.00%
432.63	Service Reconnection Fee	\$61,028	\$60,000	\$18,433	\$60,000		\$60,000	0.00%
432.64	Service Temp Water	\$645	\$500	\$360	\$500		\$500	0.00%
442.01	Late Payment Penalties	\$75,682	\$90,000	\$45,163	\$90,000		\$90,000	0.00%
442.02	Contract Revenue	\$0	\$0	\$541	\$150,000		\$150,000	100.00%
451.01	Interest Income	\$24,939	\$25,000	\$37,820	\$38,000		\$38,000	52.00%
459.03	Returned Check Fee	\$930	\$1,000	\$1,400	\$1,000		\$1,000	0.00%
459.04	Bad Debt Account Collection	\$132,467	\$35,000	\$33,974	\$35,000		\$35,000	0.00%
459.08	CCRWS-GBRA Transmission	\$46,935	\$43,000	\$47,729	\$43,000		\$43,000	0.00%
459.11	Auction/Sale Proceeds	\$0	\$2,000	\$0	\$2,000		\$2,000	0.00%
459.12	TML Reimbursements	\$22,347	\$0	\$1,000	\$0		\$0	0.00%
459.90	Miscellaneous Income	\$2	\$1,000	\$4	\$1,000		\$1,000	0.00%
459.92	Equity Balance Forward	\$0	\$0	\$0	\$0		\$0	0.00%
493.01	Xfer In - Various Funds	\$683,815	\$131,463	\$131,463	\$0		\$0	-100.00%
493.02	Xfer In - Fund 136	\$0	\$0	\$0	\$0		\$0	0.00%
493.88	Xfer In - 206 - FARF	\$44,947	\$0	\$0	\$0		\$0	0.00%
Total Revenue		\$6,302,186	\$6,617,751	\$6,788,844	\$7,542,791	\$0	\$7,542,791	13.98%
EXPENSE								% of Total W&S Expenses
20-5200	Technology Services	\$81,494	\$164,969	\$130,720	\$149,650	\$7,458	\$157,108	2.22%
20-5210	Utility Billing	\$333,340	\$422,664	\$348,737	\$411,983	\$4,980	\$416,963	5.90%
20-5215	Maintenance	\$1,101,162	\$1,466,008	\$1,109,013	\$1,343,612	\$4,200	\$1,347,812	19.08%
20-5260	Wastewater Treatment	\$845,772	\$967,623	\$1,028,589	\$922,355	\$84,750	\$1,007,105	14.25%
20-5265	Non-Departmental	\$3,561,099	\$4,297,939	\$3,824,516	\$4,359,578	(\$222,770)	\$4,136,808	58.55%
Total Expenses		\$5,922,867	\$7,319,203	\$6,441,575	\$7,187,178	(\$121,382)	\$7,065,796	
Less Transfers		(\$791,410)	(\$673,767)	(\$673,767)	(\$325,347)	\$222,770	(\$102,577)	
Less Capital Expenditures		(\$88,963)	(\$131,463)	(\$140,262)	\$0	(\$40,000)	(\$40,000)	
Operating Expenditures		\$5,042,494	\$6,513,973	\$5,627,546	\$6,861,831	\$61,388	\$6,923,219	
Operating Revenue Over/(Under) Exp		\$575,877	(\$27,685)	\$1,029,835	\$680,960		\$619,572	
Excess Revenue/(Expense)		\$379,319	(\$701,452)	\$347,269	\$355,613		\$476,995	
Prior Year Balance **		\$2,612,717	\$1,819,548	\$2,992,036	\$3,339,305		\$3,339,305	
Actual/Anticipated Balance		\$2,992,036	\$1,118,096	\$3,339,305	\$3,694,918		\$3,816,300	
Fund Bal as % of Operating Exp		59.34%	17.16%	59.34%	53.85%		55.12%	
Fund Bal in Days		217	63	217	197		201	

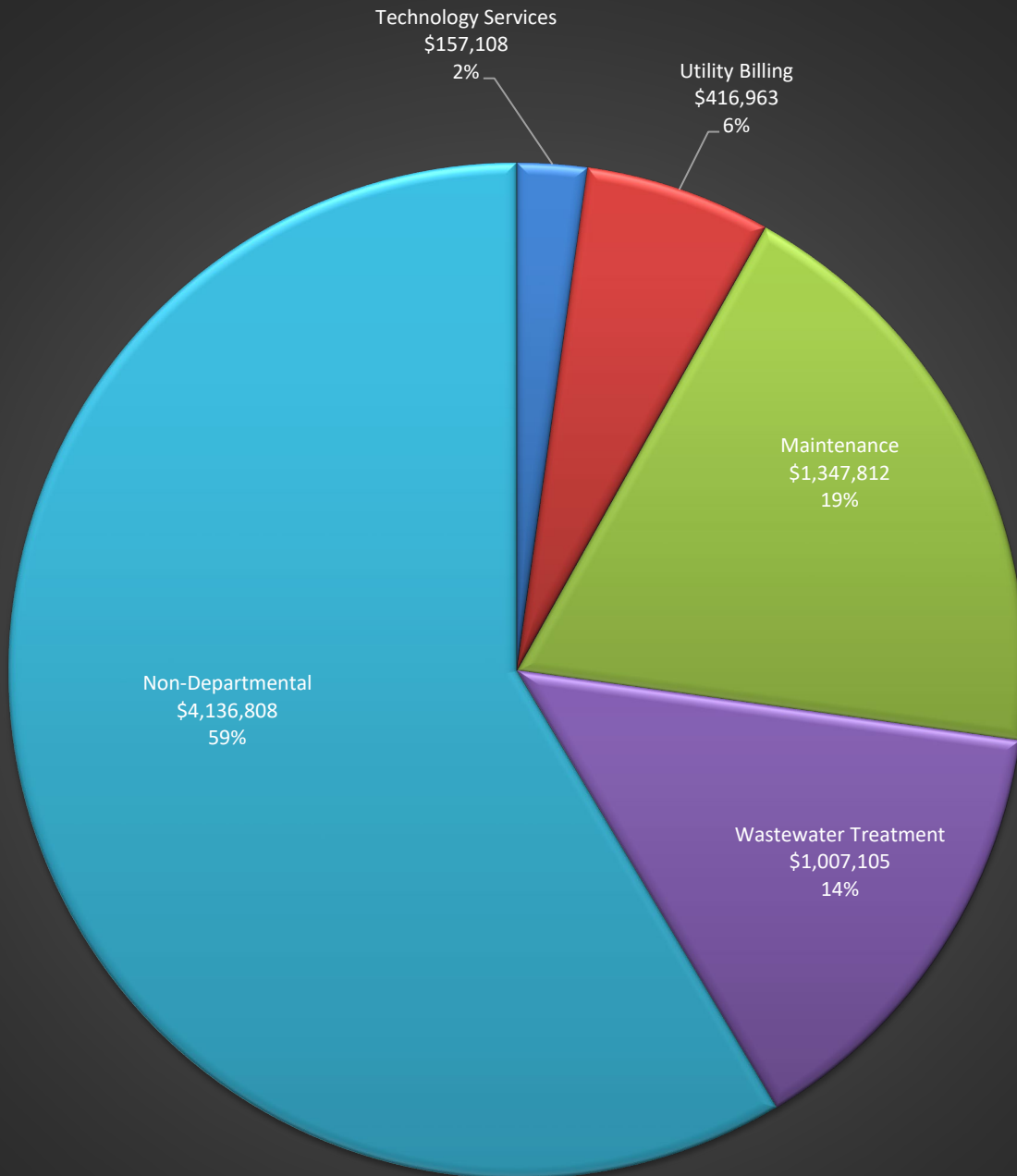
* - as amended

** - Working Capital Basis

Water and Sewer Fund Revenues
FY 2023-2024



**Water and Sewer Fund Expenditures
FY 2023-2024**



TECHNOLOGY SERVICES



TECHNOLOGY SERVICES

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

City of Port Lavaca
Annual Budget
FY 2023-2024

Technology Services
Expenditure Detail

Public Utility Fund
Account: 501-0070

	Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
536.5132	Cable & Internet	\$2,791	\$3,200	\$1,427	1,500		\$1,500	-53.13%
536.5133	Cable & Internet	\$1,189	\$2,500	\$3,184	\$3,200		\$3,200	28.00%
536.5134	Cable & Internet	\$2,413	\$2,000	\$2,149	\$2,150		\$2,150	7.50%
542.5132	Contracted Service - UB	\$52,982	\$73,500	\$53,000	\$53,000		\$53,000	-27.89%
542.5133	Congracted Service - Maint	\$4,273	\$6,000	\$8,600	\$8,600	\$1,500	\$10,100	68.33%
542.5134	Contracted Service - WWTP	\$1,200	\$6,000	\$6,000	\$6,000	\$1,500	\$7,500	25.00%
542.9800	Contracted Service - All	\$16,646	\$71,769	\$56,360	\$75,200	\$4,458	\$79,658	10.99%
Total Expenditures		\$81,494	\$164,969	\$130,720	\$149,650	\$7,458	\$157,108	-4.77%

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	\$6,393	\$7,700	\$6,760	\$6,850	\$0	\$6,850	\$6,850	-11.04%
Maintenance	\$75,101	\$157,269	\$123,960	\$142,800	\$7,458	\$150,258	\$150,258	-4.46%
Transfers								
Sundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!

-

Total Capital Outlay

-

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.

2023-2024 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.
- Activate NOTIFY Program for billing due date reminders.
- Comprehensive evaluation of system capabilities to enhance customer experience.
- Train Employees / Community for DROP COUNTER to help customers with the installation.

2022-2023 Accomplishments of Prior Year Business Plans

- Reduce paper by digitally archiving application forms and other documents utilizing Content Manager.
- Accomplishment of 100% of meter change out.
- Trained all staff to gain working knowledge of Sentryx.

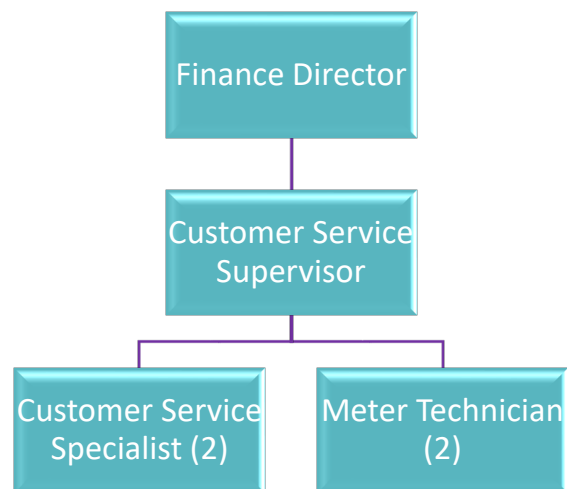
Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
Customer Service Supervisor	1	1	1	1
Customer Service Specialist	2	2	2	2
Account Billing Clerk	0	0	0	0
Meter Technician	2	2	2	2
Total – FTE'S	5	5	5	5

Performance Measures

<i>Our Workload</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Number of utility account bills generated	55,706	58,020	56,000	57,000
Number of utility payments received	42,545	51,538	55,562	57,000
Number of port commission bills generated	530	528	612	615
Number of port commission payments received	554	486	589	615
Meter reading service orders generated	3,384	4,900	2,624	2,500
<i>Measuring our Effectiveness</i>				
Percentage of monthly bills posted to customer accounts within 24 hours of receipt	100%	100%	100%	100%
Percentage of billing adjustments due to meter reading and/or billing errors	Less than 1%	Less than 1%	Less than 1%	Less than 1%
Number of work orders outstanding after thirty (30) days	8.5	4	4	0
Utility bill inserts	10	10	10	10
Number of Employees to learn billing process	1	1	1	2
Class D Certification for Meter Technicians	0	2	0	2
Number of Cutoffs	1,848	2,000	5,400	5,000
Percentage of Cutoffs reconnected same Day.	100%	100%	100%	100%

Utility Billing Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

Utility Billing
Expenditure Detail

Public Utility Fund
Account: 501-5132

		Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
511.01	Salaries & Wages	\$170,352	\$199,227	\$175,088	203,011		\$203,011	1.90%
511.07	Salaries & Wages - Overtime	\$7,429	\$5,000	\$8,469	5,000		\$5,000	0.00%
512.05	Social Security	\$12,662	\$15,241	\$13,445	15,530		\$15,530	1.90%
512.10	Employer-T.M.R.S.	\$11,071	\$11,784	\$10,662	12,912		\$12,912	9.57%
512.20	Group H/D Ins Premiums	\$50,117	\$72,669	\$48,869	56,725		\$56,725	-21.94%
512.30	Worker's Compensation	\$1,911	\$1,517	\$1,653	1,579		\$1,579	4.08%
521.01	Office Supplies	\$3,378	\$4,500	\$4,094	\$4,500		\$4,500	0.00%
521.03	Postage	\$199	\$250	\$226	\$250		\$250	0.00%
523.01	Food	\$0	\$0	\$0	\$0	\$500	\$500	100.00%
524.01	Uniforms	\$576	\$700	\$1,433	\$700	\$1,000	\$1,700	142.86%
525.01	Fuel	\$3,735	\$3,000	\$2,902	\$3,000	\$1,300	\$4,300	43.33%
526.01	General Safety & Tools	\$1,005	\$500	\$2,188	\$500	\$500	\$1,000	100.00%
528.03	Non-Capitalized Assets	\$0	\$500	\$0	\$500		\$500	0.00%
529.01	Certificates, Awards,	\$0	\$0	\$0	\$0		\$0	0.00%
529.11	Lighting & Decoration	\$0	\$0	\$85	\$0		\$0	0.00%
531.01	Travel & Training	\$1,050	\$2,000	\$100	\$2,000		\$2,000	0.00%
533.14	Contracted Services	\$61,127	\$49,200	\$44,722	\$49,200		\$49,200	0.00%
536.02	Telephone	\$1,538	\$3,000	\$1,943	\$3,000		\$3,000	0.00%
543.04	R & M Improvement OTB	\$0	\$1,000	\$0	\$1,000		\$1,000	0.00%
544.50	R & M - Furniture & Equ	\$378	\$500	\$100	\$500	\$1,680	\$2,180	336.00%
544.51	Maintenance Contracts	\$1,577	\$1,600	\$1,600	\$1,600		\$1,600	0.00%
544.55	R & M - Vehicles & Trai	\$1,509	\$2,000	\$200	\$2,000		\$2,000	0.00%
544.60	R & M - Radios & Instru	\$0	\$400	\$2,706	\$400		\$400	0.00%
544.6020	Meter Maintenance	\$3,673	\$35,000	\$23,880	\$35,000		\$35,000	0.00%
551.11	Vehicle Leases	\$0	\$13,076	\$4,359	\$13,076		\$13,076	0.00%
544.01	Cash Over/Short	\$53	\$0	\$13	\$0		\$0	0.00%
562.03	CE - Building & Improve					\$0		
Total Expenditures		\$333,340	\$422,664	\$348,737	411,983	\$4,980	\$416,963	-1.35%

Expenditures By Category

Salaries & Benefits	\$253,542	\$305,438	\$258,186	\$294,757	\$0	\$294,757	-3.50%
Materials & Supplies	\$8,893	\$9,450	\$10,928	\$9,450	\$3,300	\$12,750	34.92%
Services	\$63,715	\$54,200	\$46,765	\$54,200	\$0	\$54,200	0.00%
Maintenance	\$7,137	\$40,500	\$28,486	\$40,500	\$1,680	\$42,180	4.15%
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Sundry	\$53	\$13,076	\$4,372	\$13,076	\$0	\$13,076	0.00%
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Capital Expenditure Detail:

Replacement of Drive-Thru Equipment	\$0
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.

2023-2024 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.
- Continue sanitary sewer inflow and infiltration remediation program, designate basin, and schedule testing (smoke, testing and cleanout cap replacement program).

2022-2023 Accomplishments of Prior Year Business Plans

- 145 watermain/service line leak repairs Replaced water line on Brookhollow Drive.
- 215 sewer complaints (stoppages, smell, overflows, etc.).
- 6 water taps completed.
- 8 Sewer taps installed.
- Responded to 470 work orders.
- Replaced 2 fire hydrants and 4 Valves.
- Installed 2 automatic flushers to move toward TTHM compliance.
- Completed smoke testing in Ann St. sanitary sewer basin.
- Started repair of indicated sewer issue found when smoke testing (70% cleanout caps).
- Completed engineering on GST and High Service Pump station.

Budgeted Personnel

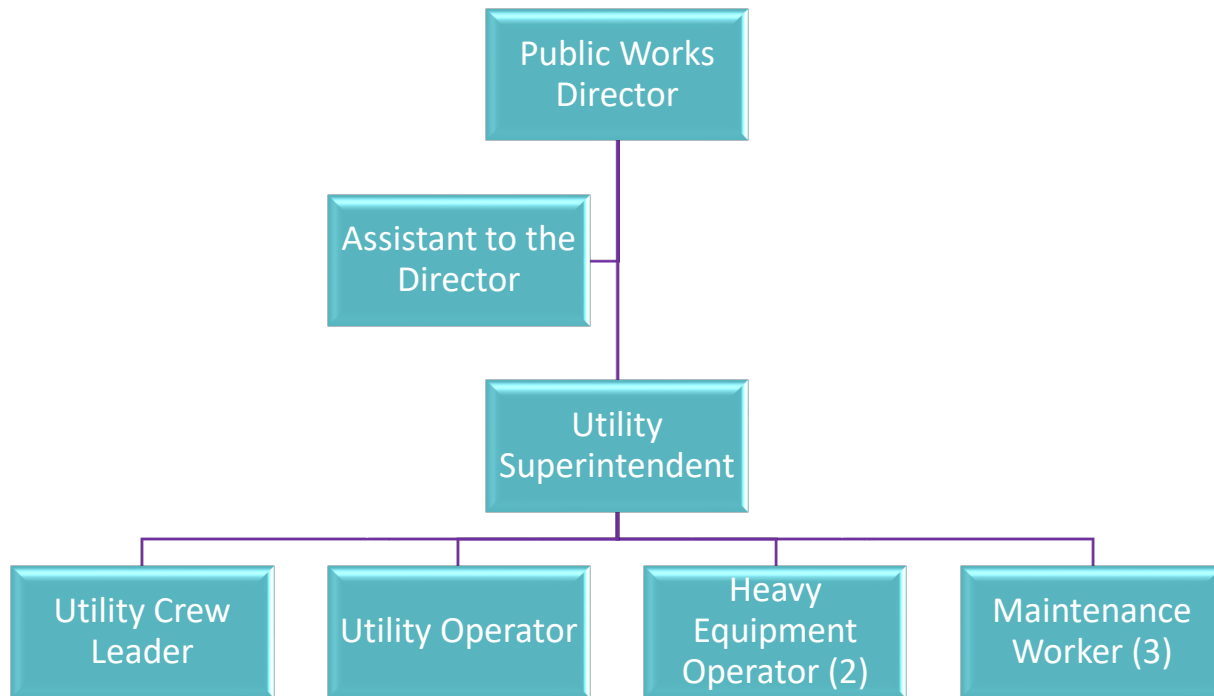
Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
Public Works Director*	0.5*	0.5*	0.5*	0.5*
Administrative Assistant*	0.5*	0.5*	0.5*	0.5*
Utility Superintendent	1	1	1	1
Utility Operator	1	1	1	1
Crew Leader	1	1	1	1
Heavy Equipment Operator	1	2	2	2
Utility Maintenance Workers	3	3	3	3
Total	8	9	9	9

*Position funded ½ by Streets

Performance Measures

<i>Our Workload</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Number of work orders completed	400	625	470	500
Number of quality samples taken	136	152	152	152
Number of water main leaks repaired	93	90	145	150
<i>Measuring our Effectiveness</i>				
Water service complaints as a % of total customer accounts	Less than 1%	Less than 1 %	4.5%	Less than 1%
Sewer service complaints as a % of total customer accounts	Less than 1%	Less than 1 %	4.5%	Less than 1%
Number of water & sewer issues responded to within 24 hours	100%	100%	100%	100%
Continuing Ed Received	0	0	5 Classes Attended	6 Classes Attended
# of valves & fire hydrants replaced	1 Valve 3 Hydrants	6 Valves 6 Hydrants	4 Valves 2 Hydrants	Will determine after valve audit this year

Utility Maintenance Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

Maintenance
Expenditure Detail

Public Utility Fund
Account: 501-5133

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent +/(%)
511.01 Salaries & Wages	\$348,653	\$419,542	\$309,148	395,718		\$395,718	-5.68%
511.06 Salaries & Wages - Temp	\$0	\$0	\$0	\$0		\$0	0.00%
511.07 Salaries & Wages - Overtime	\$46,584	\$50,000	\$54,244	50,000		\$50,000	0.00%
512.05 Social Security	\$28,818	\$32,095	\$27,285	30,272		\$30,272	-5.68%
512.10 Employer-T.M.R.S.	\$25,016	\$24,816	\$20,344	25,168		\$25,168	1.42%
512.20 Group H/D Ins Premiums	\$52,069	\$46,952	\$46,053	88,395		\$88,395	88.27%
512.30 Worker's Compensation	\$7,992	\$12,838	\$11,458	12,109		\$12,109	-5.68%
521.01 Office Supplies	\$1,276	\$1,500	\$1,300	\$1,500		\$1,500	0.00%
521.03 Postage	\$321	\$200	\$244	\$200		\$200	0.00%
522.04 Chemical	\$0	\$0	\$0	\$0		\$0	0.00%
523.03 Cleaning & Janitorial	\$761	\$500	\$743	\$500	\$200	\$700	40.00%
524.01 Uniforms	\$2,453	\$5,500	\$2,583	\$5,500		\$5,500	0.00%
525.01 Fuel	\$33,265	\$25,000	\$29,838	\$25,000	\$5,000	\$30,000	20.00%
526.01 General Safety & Tools	\$4,520	\$5,000	\$5,000	\$5,000		\$5,000	0.00%
528.03 Non-Capitalized Assets	\$0	\$9,000	\$7,000	\$9,000	(\$2,000)	\$7,000	-22.22%
531.01 Travel & Training	\$3,928	\$3,500	\$2,000	\$3,500		\$3,500	0.00%
531.03 Licenses & Certificate	\$810	\$1,000	\$500	\$1,000	\$500	\$1,500	50.00%
531.04 Dues, Subscr. & Publi	\$676	\$750	\$676	\$750		\$750	0.00%
533.06 Inspection Services	\$15,018	\$20,000	\$15,019	\$20,000	(\$4,000)	\$16,000	-20.00%
533.14 Contracted Services	\$288,842	\$215,000	\$215,000	\$215,000		\$215,000	0.00%
533.20 Testing Services	\$32,834	\$30,000	\$34,500	\$30,000	\$4,500	\$34,500	15.00%
534.90 Leases & Rentals	\$2,305	\$4,500	\$3,696	\$4,500		\$4,500	0.00%
536.02 Telephone	\$4,896	\$4,500	\$5,111	\$4,500		\$4,500	0.00%
536.07 Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
542.03 R & M - Building	\$0	\$0	\$0	\$0		\$0	0.00%
543.05 R&M - Infrastructure	\$11,862	\$60,000	\$0	\$25,000		\$25,000	-58.33%
543.1010 R & M - Inf - Water Main	\$84,393	\$160,000	\$100,000	\$160,000		\$160,000	0.00%
543.1020 R & M - Inf - Sewer Main	\$18,180	\$80,000	\$4,914	\$50,000		\$50,000	-37.50%
544.50 R & M - Furniture & Equ	\$0	\$0	\$0	\$0		\$0	0.00%
544.55 R & M - Vehicles & Trai	\$25,803	\$8,000	\$12,463	\$8,000		\$8,000	0.00%
544.60 R & M - Radios & Instru	\$0	\$0	\$0	\$0		\$0	0.00%
544.6020 Meter Maintenance	\$4,541	\$5,000	\$30,061	\$5,000		\$5,000	0.00%
544.65 R & M - Machinery & Equ	\$10,399	\$25,000	\$9,471	\$25,000		\$25,000	0.00%
544.67 R&M - Private I&I Program	\$0	\$50,000	\$0	\$25,000		\$25,000	-50.00%
544.70 I & I Improvements	\$0	\$75,000	\$65,000	\$75,000		\$75,000	0.00%
551.11 Vehicle Leases	\$3,270	\$20,815	\$29,418	\$43,000		\$43,000	106.58%
553.06 Xfer Out - FD 217	\$0	\$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	\$41,677	\$0	\$0	\$0		\$0	0.00%
564.65 CE - Machinery & Equipm	\$0	\$70,000	\$65,944	\$0		\$0	-100.00%
Total Expenditures	\$1,101,162	\$1,466,008	\$1,109,013	\$1,343,612	\$4,200	\$1,347,812	-8.06%

Expenditures By Category

Salaries & Benefits	\$509,132	\$586,243	\$468,532	601,662	\$0	\$601,662	2.63%
Materials & Supplies	\$42,596	\$46,700	\$46,708	\$46,700	\$3,200	\$49,900	6.85%
Services	\$349,309	\$279,250	\$276,502	\$279,250	\$1,000	\$280,250	0.36%
Maintenance	\$155,178	\$463,000	\$221,909	\$373,000	\$0	\$373,000	-19.44%
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Sundry	\$3,270	\$20,815	\$29,418	\$43,000	\$0	\$43,000	100.00%
Capital Expenditures	\$41,677	\$70,000	\$65,944	\$0	\$0	\$0	100.00%

Capital Expenditure Detail:

Leon St Water Line	\$450,000	Future Bonds
Total Capital Expenditures	\$450,000	

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.

2023-2024 Business Plans (Objectives)

- Remain violation free TCEQ inspections.
- Ensure staff reaches certification requirements by ensuring staff passes applicable examinations.
- Rehabilitate sludge building and appurtenances.
- Ann street lift station replacement/rehab.

2022-2023 Accomplishments of Prior Year Business Plans

- Engineering plans for plant upgrade in process
- Awarded Plant improvement project.
- Treated 454.96 million gallons of wastewater to date.
- Removed approximately 100 Yards of treated wastewater sludge.
- Completed Brooks collection system lift station.

Budgeted Personnel

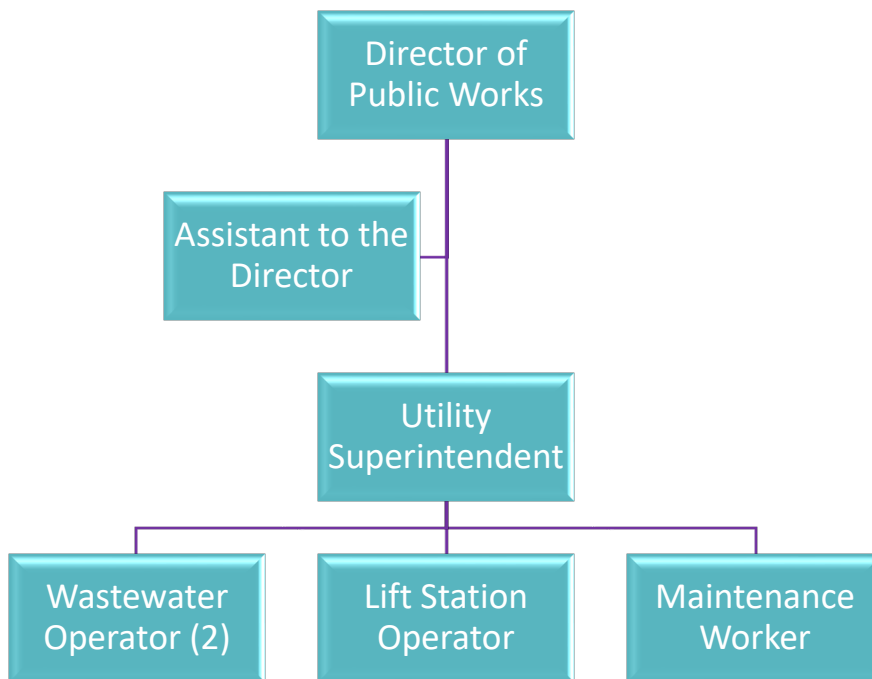
Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
Wastewater Operator	1	2	2	2
Utility Operator	0	1	1	1
Maintenance Worker	2	1	1	1
Total – FTE'S	3	4	4	4

Performance Measures

<i>Our Workload</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Total gallons of wastewater treated per year in millions	368.61	450	645.96	700
Number of sanitary sewer overflows	3	3	5	5
Tons of sludge per year	1,200 TONS	1,500 TONS	100 YDS	150 YDS
<i>Measuring our Effectiveness</i>				
Percentage of solids removed from wastewater treatment plant	98%	98%	98%	98%
# of certified operators	1	2	2	4

*Reporting in tons from old service company. New company reports in yards.

WWTP Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

Wastewater Treatment
Expenditure Detail

Public Utility Fund
Account: 501-5134

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent +/(%)
511.01 Salaries & Wages	\$85,303	\$171,595	\$113,175	174,769		\$174,769	1.85%
511.07 Salaries & Wages - Overtime	\$22,895	\$8,000	\$19,202	8,000	\$12,000	\$20,000	150.00%
512.05 Social Security	\$7,825	\$13,127	\$9,928	13,370		\$13,370	1.85%
512.10 Employer-T.M.R.S.	\$6,866	\$10,150	\$8,021	11,115		\$11,115	9.51%
512.20 Group H/D Ins Premiums	\$22,517	\$65,830	\$15,556	29,650		\$29,650	-54.96%
512.30 Worker's Compensation	\$3,730	\$5,251	\$4,829	5,348		\$5,348	1.85%
521.01 Office Supplies	\$160	\$500	\$350	\$500		\$500	0.00%
522.03 Laboratory	\$9,867	\$20,000	\$16,361	\$20,000		\$20,000	0.00%
522.04 Chemical	\$5,427	\$8,000	\$5,000	\$8,000		\$8,000	0.00%
523.03 Cleaning & Janitorial	\$86	\$300	\$100	\$300		\$300	0.00%
524.01 Uniforms	\$1,167	\$1,900	\$1,345	\$1,900	\$400	\$2,300	21.05%
525.01 Fuel	\$10,219	\$7,500	\$11,306	\$7,500	\$4,500	\$12,000	60.00%
526.01 General Safety & Tools	\$1,772	\$2,000	\$1,700	\$2,000		\$2,000	0.00%
528.03 Non-Capitalized Assets	\$0	\$2,250	\$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	\$538	\$3,500	\$1,000	\$3,500		\$3,500	0.00%
531.03 Licenses & Certificate	\$227	\$750	\$0	\$750	\$250	\$1,000	33.33%
531.90 Disposal Services-Sludge	\$24,321	\$50,000	\$15,000	\$50,000		\$50,000	0.00%
533.06 Inspection Services	\$20,463	\$30,000	\$18,500	\$30,000	(\$10,000)	\$20,000	-33.33%
533.14 Contracted Services	\$77,779	\$15,000	\$150,000	\$15,000		\$15,000	0.00%
533.20 Testing Services	\$34,162	\$35,000	\$53,600	\$35,000	\$18,600	\$53,600	53.14%
534.90 Leases & Rentals	\$13,600	\$6,000	\$2,000	\$6,000		\$6,000	0.00%
536.01 Electricity	\$139,299	\$150,044	\$151,368	\$172,940		\$172,940	15.26%
536.02 Telephone	\$607	\$800	\$638	\$800		\$800	0.00%
536.03 Water	\$27,757	\$31,000	\$49,114	\$31,000	\$19,000	\$50,000	61.29%
536.07 Cable & Internet	\$0	\$0	\$0	\$0		\$0	0.00%
542.03 R & M - Building	\$4,098	\$10,000	\$3,000	\$10,000		\$10,000	0.00%
543.05 R&M - Infrastructure	\$3,188	\$0	\$0	\$0		\$0	0.00%
543.10 R & M - Lift Stations	\$156,724	\$100,000	\$138,328	\$100,000		\$100,000	0.00%
543.17 R & M - WWTP	\$71,857	\$100,000	\$70,000	\$100,000		\$100,000	0.00%
543.20 R & M - Sewer-Low Press	\$25,040	\$15,000	\$80,000	\$40,000		\$40,000	166.67%
544.55 R & M - Vehicles & Trai	\$13,437	\$4,000	\$5,000	\$4,000		\$4,000	0.00%
544.65 R & M - Machinery & Equ	\$2,089	\$8,000	\$3,000	\$8,000		\$8,000	0.00%
544.70 I & I Improvements	\$5,466	\$0	\$0	\$0		\$0	0.00%
553.06 Xfer Out - FD 217	\$0	\$0	\$0	\$0		\$0	0.00%
553.10 Xfer Out - FD 165	\$0	\$0	\$0	\$0		\$0	0.00%
551.11 Vehicle Leases	\$0	\$25,663	\$6,850	\$25,663		\$25,663	100.00%
563.05 CE - Infrastructure	\$30,082	\$0	\$12,855	\$0	\$40,000	\$40,000	100.00%
564.55 CE - Vehicles & Trailer	\$0	\$0	\$0	\$0		\$0	0.00%
564.65 CE - Machinery & Equipm	\$17,204	\$61,463	\$61,463	\$0		\$0	100.00%
Total Expenditures	\$845,772	\$967,623	\$1,028,589	\$922,355	\$84,750	\$1,007,105	4.08%

Expenditures By Category

Salaries & Benefits	\$149,136	\$273,953	\$170,711	\$242,252	\$12,000	\$254,252	-7.19%
Materials & Supplies	\$28,698	\$47,450	\$36,162	\$47,450	\$4,900	\$52,350	10.33%
Services	\$338,753	\$322,094	\$441,220	\$344,990	\$27,850	\$372,840	15.76%
Maintenance	\$281,899	\$237,000	\$299,328	\$262,000	\$0	\$262,000	10.55%
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Sundry	\$0	\$25,663	\$6,850	\$25,663	\$0	\$25,663	100.00%
Capital Expenditures	\$47,286	\$61,463	\$74,318	\$0	\$40,000	\$40,000	-34.92%

Capital Expenditure Detail:

Low Pressure Lift Station	\$40,000	
Ann Liftstation	\$862,375	Future Bond Funds
Total Capital Expenditures	\$902,375	

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, contingency, etc.

Contingency

In accordance with section 7.11 of the City Charter, contingency appropriations are to be used in case of unforeseen items of the City Manager and distributed by him/her, after approval by the City Council. Expenditure details shall be recorded and reported. 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.

City of Port Lavaca
Annual Budget
FY 2023-2024

Non-Departmental
Expenditure Detail

Public Utility Fund
Account: 501-9800

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
511.01 Salaries & Wages	\$0	\$0	\$0	-		\$0	0.00%
512.03 Group H/D Ins Premiums	\$0	\$100	\$0	\$100		\$100	0.00%
512.05 Social Security	\$371	\$325	\$371	\$325		\$325	0.00%
512.10 Employer-T.M.R.S.	\$299	\$300	\$299	\$300		\$300	0.00%
512.31 Unemployment Insurance	\$0	\$5,000	\$0	\$5,000		\$5,000	0.00%
512.40 Safety Pay	\$3,857	\$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	\$501	\$500	\$500	\$500		\$500	0.00%
531.07 Public & Employee Rela	\$15	\$500	\$15	\$500		\$500	0.00%
531.13 Shipping & Freight	\$75	\$200	\$48	\$200		\$200	0.00%
532.01 Audit Fees	\$16,660	\$16,000	\$31,510	\$16,000		\$16,000	0.00%
532.06 Health & Fitness	\$252	\$3,000	\$1,000	\$3,000		\$3,000	0.00%
532.07 Legal - Regular	\$4,485	\$1,500	\$1,500	\$1,500		\$1,500	0.00%
532.08 Legal - Special	\$33,000	\$35,000	\$25,000	\$35,000		\$35,000	0.00%
533.01 Water Purchases-GBRA	\$1,258,816	\$1,489,727	\$1,258,676	\$1,787,672		\$1,787,672	20.00%
533.02 Raw Water - GBRA	\$437,920	\$517,440	\$422,016	\$620,928		\$620,928	20.00%
533.04 Service Garbage Collection	\$857,387	\$911,373	\$856,770	\$911,373		\$911,373	0.00%
533.14 Contracted Services	\$0	\$0	\$0	\$0		\$0	0.00%
535.01 General Liability Insurance	\$29,579	\$29,652	\$29,579	\$36,278		\$36,278	22.35%
535.10 Windstorm Insurance	\$35,779	\$74,335	\$23,013	\$74,335		\$74,335	0.00%
552.20 Principle & Interest Exp.	\$0	(\$103,275)	(\$103,275)	(\$101,275)		(\$101,275)	-1.94%
552.21 Capital Contract P&I	\$0	\$512,495	\$512,495	\$512,495		\$512,495	0.00%
553.01 Xfer Out- FD 001 GF Admin	\$0	\$570,492	\$570,492	\$224,072	(\$222,770)	\$1,302	-99.77%
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	\$791,410	\$103,275	\$103,275	\$101,275		\$101,275	-1.94%
533.12 Xfer Out- Fund 001 Spr	\$0	\$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	\$0	\$0	\$0	\$0		\$0	0.00%
554.82 Amortization Expense	\$0	\$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	\$1,876	\$2,000	\$2,401	\$2,000		\$2,000	0.00%
554.91 Credit Card Fees	\$88,817	\$83,000	\$83,831	\$83,000		\$83,000	0.00%
554.98 Contingency	\$0	\$40,000	\$0	\$40,000		\$40,000	0.00%
Total Expenditures	\$3,561,099	\$4,297,939	\$3,824,516	4,359,578	(\$222,770)	\$4,136,808	-3.75%

Expenditures By Category

Salaries & Benefits	\$4,527	\$10,725	\$5,670	\$10,725	\$0	\$10,725	0.00%
Materials & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Services	\$2,674,469	\$3,079,227	\$2,649,627	\$3,487,286	\$0	\$3,487,286	13.25%
Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfers	\$791,410	\$673,767	\$673,767	\$325,347	(\$222,770)	\$102,577	-84.78%
Sundry	\$90,693	\$534,220	\$495,452	\$536,220	\$0	\$536,220	0.37%
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 2023-2024

Water and Sewer Expenditure Summary

		Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Base Budget 2023-2024	Adjustments to Base	Budget 2023-2024	Percent + / (-)
20-5200	Technology Services	\$81,494	\$164,969	\$130,720	\$149,650	\$7,458	\$157,108	-4.77%
20-5210	Utility Billing	\$333,340	\$422,664	\$348,737	\$411,983	\$4,980	\$416,963	-1.35%
20-5215	Maintenance	\$1,101,162	\$1,466,008	\$1,109,013	\$1,343,612	\$4,200	\$1,347,812	-8.06%
20-5235	Wastewater Treatment	\$845,772	\$967,623	\$1,028,589	\$922,355	\$84,750	\$1,007,105	4.08%
20-5260	Non-Departmental	\$3,561,099	\$4,297,939	\$3,824,516	\$4,359,578	(\$222,770)	\$4,136,808	-3.75%
Total Expenditures		\$5,922,867	\$7,319,203	\$6,441,575	\$7,187,178	(\$121,382)	\$7,065,796	-3.46%

Water and Sewer Expenditure Summary
By Expenditure Category

Expenditures By Category							
Salaries & Benefits	\$916,337	\$1,176,359	\$903,099	\$1,149,395	\$12,000	\$1,161,395	-1.27%
Materials & Supplies	\$80,187	\$103,600	\$93,798	\$103,600	\$11,400	\$115,000	11.00%
Services	\$3,432,639	\$3,742,471	\$3,420,874	\$4,172,576	\$28,850	\$4,201,426	12.26%
Maintenance	\$519,315	\$897,769	\$673,683	\$818,300	\$9,138	\$827,438	-7.83%
Transfers	\$791,410	\$673,767	\$673,767	\$325,347	(\$222,770)	\$102,577	-84.78%
Sundry	\$94,016	\$593,774	\$536,092	\$617,959	\$0	\$617,959	4.07%
Capital Expenditures	\$88,963	\$131,463	\$140,262	\$0	\$40,000	\$40,000	-69.57%



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. The Beach revenues are generated by the following activities:

- Rental of RV spaces
- 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.

2023-2024 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
- Sealcoat roadways & parking lot.
- Install speed tables near the RV park and splash pad to ensure safe pedestrian travel.

2022-2023 Accomplishments of Prior Year Business Plans

- Enlisted local artist to paint a mural on the pier restroom.
- Painted and refreshed rec center.
- Installed flashing speed limit sign.
- Installed children playing signs.
- Completed boat ramp dredging.

Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget
Camp Host	0	1	1	1
Total – FTE'S	0	1	1	1

City of Port Lavaca
Annual Budget
FY 2023-2024

Beach Operating Fund

Fund: 503

Revenue and Expenditure Summary

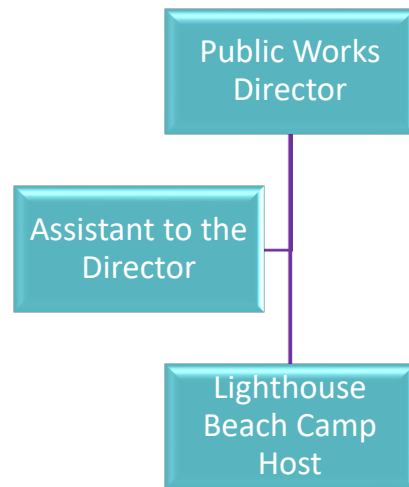
Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent +/(-)
433.01 Beach Fees	\$458	\$0	\$0	\$0	0.00%
433.10 Camping Rentals	\$88,690	\$180,000	\$205,234	\$230,000	27.78%
433.30 Pavilion Rentals	\$0	\$2,500	\$0	\$0	-100.00%
451.01 Interest Income	\$4,530	\$2,000	\$26,195	\$2,000	0.00%
459.71 Washer-Dryer Income	\$1,171	\$2,500	\$2,401	\$2,500	0.00%
459.90 Miscellaneous	\$0	\$0	\$0	\$0	0.00%
481.00 Grant/Capital Contributions	\$0	\$0	\$0	\$0	0.00%
493.00.1 Xfer In - Fund 001	\$0	\$176,703	\$176,703	\$0	0.00%
Total Revenues	\$94,849	\$363,703	\$410,533	\$234,500	-35.52%
Beach Operating Expenditures	\$172,544	\$189,142	\$152,593	\$210,294	100.00%
Total Expenditures	\$172,544	\$189,142	\$152,593	\$210,294	100.00%
Prior Year Balance ** ++	<u>\$621,846</u>	<u>\$467,359</u>	<u>\$544,151</u>	<u>\$802,091</u>	
Anticipated Balance	<u>\$544,151</u>	<u>\$641,920</u>	<u>\$802,091</u>	<u>\$826,297</u>	

Expenditure Detail

Account: 503-1000

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent +/(-)
536.503 Cable & Internet	\$0	\$0	\$0	\$0	#DIV/0!
Technology Services (0070)	\$0	\$0	\$0	\$0	#DIV/0!
511.01 Salaries & Wages	\$3,988	\$34,577	\$33,894	41,418	100.00%
511.06 Salaries & Wages - Temp	\$0	\$0	\$0	\$0	0.00%
511.07 Salaries & Wages - Overtime	\$329	\$0	\$5,480	5,000	#DIV/0!
512.05 Social Security	\$244	\$2,645	\$2,762	3,168	100.00%
512.10 Employer-T.M.R.S.	\$214	\$2,045	\$2,132	2,634	100.00%
512.20 Group H/D Ins Premiums	\$1,639	\$19,664	\$19,689	21,545	0.00%
512.30 Worker's Compensation	\$0	\$846	\$592	1,013	100.00%
521.01 Office Supplies	\$819	\$1,000	\$200	\$1,000	0.00%
523.03 Cleaning & Janitorial	\$513	\$300	\$200	\$500	66.67%
526.01 General Safety & Tools	\$546	\$250	\$215	\$250	100.00%
528.03 Non-Capitalized Assets	\$0	\$250	\$0	\$250	100.00%

Beach Operating Fund Organizational Structure



City of Port Lavaca
Annual Budget
FY 2023-2024

Beach Operating Fund

Fund: 503

Expenditure Detail Cont'd

	Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent +/(-)
532.01	Audit Fees	\$1,960	\$950	\$2,550	\$4,050	326.32%
532.07	Legal - Regular	\$0	\$0	\$0	\$0	0.00%
532.06	Health & Fitness	\$37		\$111		#DIV/0!
533.14	Contracted Services	\$54	\$1,500	\$500	\$1,500	0.00%
534.90	Leases & Rentals	\$0	\$0	\$0	\$0	0.00%
535.01	General Liability Insurance	\$4,561	\$4,511	\$4,425	\$5,259	16.58%
535.10	Windstorm Insurance	\$6,399	\$12,390	\$7,068	\$8,500	-31.40%
536.01	Electricity	\$15,369	\$35,000	\$15,050	\$35,000	0.00%
536.02	Telephone	\$448	\$450	\$535	\$550	22.22%
536.03	Water	\$11,184	\$30,000	\$14,909	\$30,000	0.00%
541.02	Landscaping	\$0	\$0	\$0	\$0	0.00%
542.03	R & M - Building	\$3,219	\$2,000	\$700	\$3,500	75.00%
543.04	R & M Improvement OTB	\$29,477	\$10,000	\$10,000	\$10,000	0.00%
544.50	R & M - Furniture & Equ	\$0	\$1,000	\$0	\$1,000	0.00%
544.65	R & M - Machinery & Equ	\$433	\$1,000	\$500	\$1,000	0.00%
553.01	Xfer Out - Admin	\$5,208	\$2,764	\$2,764	\$6,157	122.72%
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	0.00%
554.81	Depreciation Expense	\$0	\$0	\$0	\$0	0.00%
554.90	Miscellaneous	\$360	\$0	\$285	\$0	0.00%
554.91	Credit Card Fees	\$4,340	\$6,000	\$7,265	\$6,000	0.00%
554.95	RV Booking Fees	\$3,723	\$5,000	\$5,767	\$6,000	20.00%
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	\$62,480	\$0	\$0	\$0	0.00%
	Operations (1000)	\$172,544	\$189,142	\$152,593	\$210,294	
	Total Expenditures	\$172,544	\$189,142	\$152,593	\$210,294	11.18%

Expenditures By Category

Salaries & Benefits	6,414	59,777	64,549	74,778	25.09%
Materials & Supplies	\$1,878	\$1,800	\$615	\$2,000	11.11%
Services	\$40,012	\$84,801	\$45,148	\$84,859	0.07%
Maintenance	\$33,129	\$14,000	\$11,200	\$15,500	10.71%
Sundry	\$28,631	\$28,764	\$31,081	\$33,157	15.27%
Capital Expenditures	\$62,480	\$0	\$0	\$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.

2023-2024 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 Phase II deck & roof repairs to Nautical Landings Building.
- Continue Maintaining Lease agreements at facilities.
- Support economic development.
- Continue working on Texas Marina designation (Clean Harbors) for NLM.
- Keep trash picked up along shoreline of Harbor of Refuge (Track 17 & 17A).
- Perform quarterly inspections of the rail spur at the Harbor of Refuge.
- Complete project to replace RR culverts under HOR.

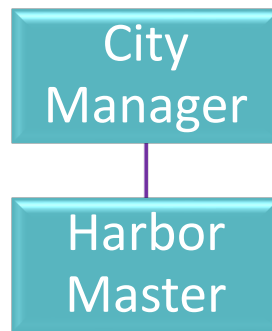
2022-2023 Accomplishments of Prior Year Business Plans

- Accepted as a corporate member of the Texas Ports Association
- Completed High Dock and filled washouts behind bulkhead at city harbor.
- Completed Scully's Bulkhead repairs on channel side.
- Completed some repairs to Nautical Landing Building electrical upgrades & phase I deck repairs.

Budgeted Personnel

Position	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 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 2023-2024

Port & Harbors Fund

Fund: 504

Revenue and Expenditure Summary

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent + / (-)
436.01 City Harbor-Dock Lease	\$83,361	\$115,000	\$70,046	\$115,000	0.00%
436.09 Har Refuge - Daily Dock Rental	\$5,800	\$5,000	\$49,000	\$7,200	
436.10 Har Refuge-Dock Rental	\$17,184	\$18,043	\$4,296	\$4,000	
436.11 Har Refuge-Dock Leases	\$281,871	\$280,000	\$286,231	\$250,932	-10.38%
436.12 Tariffs	\$98,151	\$110,000	\$121,266	\$110,000	0.00%
436.20 N L Dock Rent-Transient	\$3,640	\$500	\$80	\$500	0.00%
436.21 N L - Dock Lease	\$80,340	\$80,000	\$87,439	\$85,000	6.25%
436.22 N L - Bldg Lease	\$73,829	\$73,600	\$79,894	\$80,077	8.80%
436.23 N L - Bldg Rental	\$75	\$4,500	\$400	\$0	0.00%
436.24 Smith Harbor Rent	\$19,200	\$19,200	\$19,915	\$19,980	0.00%
422.01 Late Payment Penalties	\$1,761	\$12,000	\$4,589	\$500	
451.01 Interest Income	\$4,386	\$6,066	\$32,026	\$35,000	476.99%
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	\$1,850	\$0	\$0	\$0	0.00%
459.12 TML Reimbursements	\$0	\$0	\$2,096	\$0	0.00%
459.71 Washer-Dryer Income	\$357	\$600	\$450	\$600	0.00%
459.90 Miscellaneous	\$0	\$0	\$0	\$0	
459.92 Equity Balance Forward	\$0	\$0	\$0	\$0	#DIV/0!
481.00 Capital Contributions	\$0	\$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	\$1,000,000	\$0	\$1,200,000	
493.00.1 Xfer In - Fund 001	\$0	\$0	\$0	\$0	0.00%
493.88 Transfer In - FARF	\$0	\$13,992	\$8,892	\$12,215	
Total Revenues	\$671,805	\$1,738,501	\$766,620	\$1,921,004	10.50%
Port Expenditures	\$539,499	\$2,065,543	\$805,161	\$2,183,488	5.71%
Total Expenditures	\$539,499	\$2,065,543	\$805,161	\$2,183,488	5.71%
Less Capital Expenditures	(\$41,510)	(\$1,262,000)	(\$75,370)	(\$1,167,000)	
Operating Expenditures	\$497,989	\$803,543	\$729,791	\$1,016,488	
Excess Revenue/(Expense)	\$173,816	\$934,958	\$36,829	\$904,516	
Prior Year Balance **	<u>\$527,771</u>	<u>\$1,490,135</u>	<u>\$701,587</u>	<u>\$663,046</u>	
Anticipated Balance	<u>\$701,587</u>	<u>\$1,163,093</u>	<u>\$663,046</u>	<u>\$400,562</u>	
Less Fund Balance Reserve	(165,996)	(267,848)	(243,264)	(338,829)	
Remaining for Capital Projects	535,591	895,245	419,782	61,733	
Fund Bal as % of Operating Exp	140.88%	144.75%	90.85%	39.41%	
Fund Bal in Days	514	528	332	144	

** - Working Capital Basis

City of Port Lavaca
Annual Budget
FY 2023-2024

Port & Harbors Fund
Expenditure Detail

Fund: 504

	Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent + / (-)
50070536.504	Cable & Internet	\$1,438	\$1,500	\$1,422	\$1,422	-5.20%
	0070 Technology Services	\$1,438	\$1,500	\$1,422	\$1,422	
50800533.20	Contracted Serv-City	\$20,680	\$15,000	\$8,250	\$5,000	100.00%
50800542.21	R & M- Infrs-City Harbor	\$0	\$1,000	\$500	\$1,000	100.00%
50800543.22	R & M-Bldg. - City Harbor	\$0	\$1,000	\$500	\$1,000	100.00%
	0800 City Harbor	\$20,680	\$17,000	\$9,250	\$7,000	
50820533.20	Contracted Serv-HOR	\$73,047	\$25,000	\$60,608	\$230,000	100.00%
50820542.21	R & M- Infrastructure	\$0	\$100,000	\$100,000	\$100,000	100.00%
	0820 Harbor of Refuge	\$73,047	\$125,000	\$160,608	\$330,000	
50840533.20	Contracted Serv-Smith	\$46,614	\$50,000	\$10,000	\$10,000	-80.00%
50840542.21	R & M-Infrs-Smith	\$0	\$1,000	\$500	\$1,000	100.00%
	0840 Smith Harbor	\$46,614	\$51,000	\$10,500	\$11,000	
50860533.20	Contracted Serv- NL Marina	\$3,804	\$10,000	\$5,500	\$25,000	100.00%
50860542.03	R & M- Building- NL Ma	\$526	\$2,000	\$1,000	\$2,000	100.00%
50860542.21	R & M- Infrs- NL Mar	\$0	\$3,000	\$1,500	\$3,000	100.00%
	0860 Nautical Landing Marina	\$4,330	\$15,000	\$8,000	\$30,000	
51000511.01	Salaries & Wages	\$73,836	\$75,966	\$75,990	79,875	5.15%
51000512.05	Employer-Social Security	\$5,418	\$4,514	\$5,559	\$4,514	0.00%
51000512.10	Employer-T.M.R.S.	\$4,693	\$4,460	\$4,320	\$4,460	0.00%
51000512.20	Group H/D Ins Premiums	\$10,222	\$10,946	\$10,482	\$10,946	0.00%
51000512.30	Worker's Compensation	\$1,372	\$1,800	\$1,684	\$1,800	0.00%
51000512.31	Unemployment Insurance	\$0	\$0	\$0	\$0	0.00%
51000512.40	Safety Pay	\$0	\$500	\$500	\$500	0.00%
51000521.01	Office	\$800	\$1,200	\$1,000	\$1,000	-16.67%
51000523.03	Cleaning & Janitorial	\$11,227	\$10,500	\$10,500	\$11,000	4.76%
51000524.19	COVID-19 Expenditures	\$0	\$0	\$0	\$0	0.00%
51000525.01	Fuel	\$0	\$5,000	\$388	\$1,000	-80.00%
51000526.01	General Safety & Tools	\$345	\$300	\$300	\$300	0.00%
51000528.03	Non-Capitalized Assets	\$0	\$0	\$394	\$0	0.00%
51000529.11	Lighting & Decoration	\$526	\$2,000	\$0	\$2,000	0.00%
51000531.01	Travel & Training	\$0	\$500	\$569	\$500	0.00%
51000531.04	Dues, Subscr., & Publication	\$5,285	\$5,700	\$5,300	\$5,500	-3.51%
51000532.01	Audit Fees	\$3,920	\$3,500	\$6,000	\$6,000	71.43%
51000532.06	Health & Fitness	\$0	\$0	\$0	\$0	0.00%
51000532.07	Legal- Regular	\$32,808	\$15,000	\$3,000	\$5,000	-66.67%
51000533.14	Contracted Services	\$22,542	\$24,000	\$20,000	\$24,000	0.00%
51000535.01	General Liability Insurance	\$2,851	\$2,819	\$2,850	\$3,287	16.60%
51000535.10	Windstorm Insurance	\$12,753	\$21,681	\$18,688	\$20,000	-7.75%
51000535.11	Flood Insurance	\$1,564	\$1,700	\$1,792	\$1,800	5.88%
51000536.01	Electricity	\$26,198	\$26,955	\$26,875	\$31,627	17.33%
51000536.02	Telephone	\$1,746	\$2,000	\$2,087	\$2,100	5.00%
51000536.03	Water	\$3,483	\$3,300	\$4,763	\$6,200	87.88%

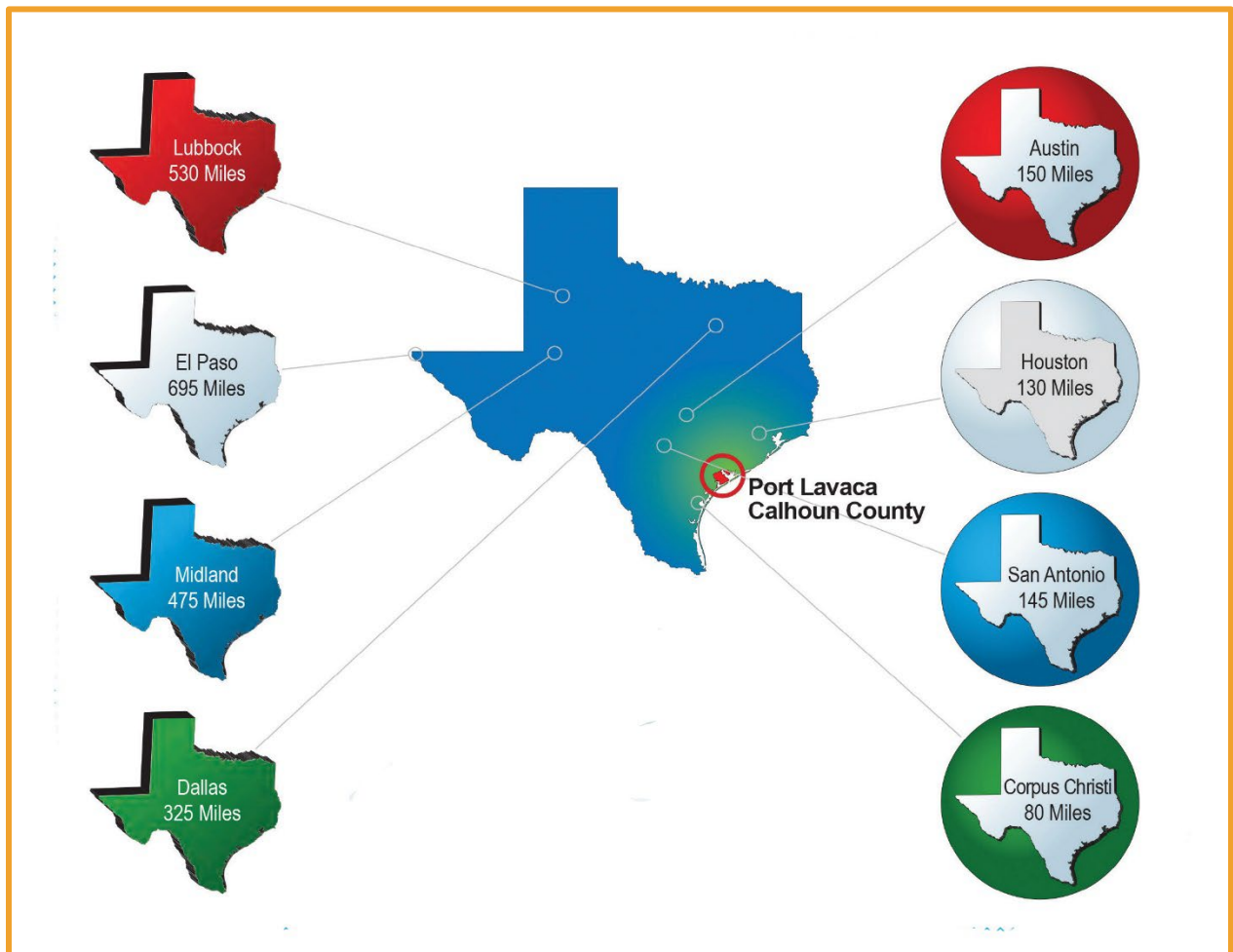
City of Port Lavaca
Annual Budget
FY 2023-2024

	Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent + / (-)
51000541.02	Landscaping	\$1,190	\$15,000	\$0	\$5,000	-66.67%
51000542.03	R & M- Building	3006	0	139	\$0	
51000542.25	R & M- Build (Nautical	\$562	\$11,000	\$5,000	\$80,000	627.27%
51000543.04	R & M Improvement OTB	\$0	\$2,500	\$0	\$2,500	0.00%
51000543.22	R & M- Build (City Harbor	244	0	29	\$0	
51000544.50	R & M- Furniture & Equip	\$5,442	\$6,000	\$2,000	\$4,000	-33.33%
51000544.55	R & M- Vehicles & Trailers	\$492	\$500	\$400	\$500	0.00%
51000544.65	R & M- Machinery & Equip	\$0	\$200	\$0	\$200	0.00%
51000544.75	Dredging	\$990	\$0	\$0	\$0	0.00%
51000551.11	Vehicle Lease	\$0	\$13,992	\$8,892	\$12,215	-12.70%
51000552.02	Principle & Interest Expense	(\$175,000)	\$0	\$0	\$0	0.00%
51000552.03	Bond Issuance Cost- AM	(\$6,727)	\$0	\$0	\$0	0.00%
51000552.15	Debt Service- Principle	\$0	\$0	\$0	\$0	0.00%
51000552.25	Debt Service- Interest	\$0	\$0	\$0	\$0	0.00%
51000553.01	Xfer Out- FD 001 - Admin	\$42,371	\$65,121	\$65,121	\$51,181	-21.41%
51000553.02	Xfer Out- FD 310-'08	\$123,395	\$124,813	\$124,813	\$125,785	0.78%
51000553.05	Xfer Out- FD 322 - 201	\$134,326	\$130,576	\$130,576	\$132,276	1.30%
51000553.60	Xfer Out- FD 165 Hazar	\$0	\$0	\$0	\$0	0.00%
51000553.65	Xfer Out- FD 210 EDA Grant	\$0	\$0	\$0	\$0	0.00%
51000553.80	Xfer Out- FD 220	\$0	\$0	\$0	\$0	0.00%
51000554.81	Depreciation Expense	\$0	\$0	\$0	\$0	0.00%
51000561.02	CE - Land & Improvement	\$0	\$0	\$1,590	-	0.00%
51000562.03	CE- Building & Improvement	\$41,510	\$95,000	\$73,780	\$0	-100.00%
51000563.05	CE- Infrastructure	\$0	\$1,167,000	\$0	1,167,000	100.00%
	1000 Operations	\$393,390	\$1,856,043	\$615,381	\$1,804,066	
	Total Expenditures	\$539,499	\$2,065,543	\$805,161	\$2,183,488	5.71%
	Expenditures By Category					
	Salaries & Benefits	\$95,541	\$98,186	\$98,535	\$102,095	
	Materials & Supplies	\$12,898	\$19,000	\$12,582	\$15,300	
	Services	\$258,733	\$208,655	\$177,704	\$377,436	
	Maintenance	\$12,452	\$143,200	\$111,568	\$200,200	
	Sundry	\$118,365	\$334,502	\$329,402	\$321,457	
	Capital Expenditures	\$41,510	\$1,262,000	\$75,370	\$1,167,000	

Capital Expenditures:

CE - Infrastructure

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



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.



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, HOTEL OCCUPANCY TAX FUND & COMMUNICATION



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 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.

2023-2024 Business Plans (Objectives)

- Work on planned events and adjust as needed.
- Improved portlavacevents.com website.
- Support and assist other entities with their events.
- 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 and Adopt-A-Spot.
- Grow Juneteenth Celebration.
- Attend Texas Downtown convention.
- Work on improved social media plan.
- Host downtown art walk.
- Launch tourism website.
- Plan Cemetery Tour.
- Create upload platform and QR code signs for event and tourism photos.
- Plan a family camping event.
- Host more fishing tournaments.

2022-2023 Accomplishments of Prior Year Business Plans

- Partnered with Port Lavaca Main Street, Inc. for Merry on Main event.
- Added Main Street Market & Mingle
- Star-Spangled Bay Bash.
- Iguana Fest.
- Put on six Bayfront Beats Summer concert series.
- Assisted with Juneteenth events.
- Hardhead Derby.
- Attended Texas Downtown Conference.
- Started Adopt-A-Spot- Christmas program.
- Hosted non-profit meeting.
- 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.
- Attended regional economic meetings.
- Launched portlavacaevents.com.
- Launched 2023 Calhoun County Photo Contest.
- Planned Zydeco event in conjunction with Bayfront Beats.
- Assisted other city departments with their events: Monster Mile Mash, Blue Santa Clean It and Green It, Sweep into Spring, Equipment Show & Tell, Public Works Week.

2023-2024 Planned Events

- Main Street Market & Mingle (Seven months)
- Summer Concert Series (Six weeks)
- Iguana Fest
- Juneteenth
- Star Spangled Bay Bash
- Hardhead Derby
- Art Walk
- Flip Flop Festival
- Merry on Main

Performance Measures

<i>Attendees</i>	Actual FY 2021-2022	Budget FY 2022-2023	Estimated FY 2022-2023	Budget FY 2023-2024
Iguana Fest – Attendees	0	0	2,000	2,500
Star Spangled Bay Bash	0	0	3,500	4,000
Summer Concert Series – Attendees	0	0	2,550	3,000
Flip Flop – Attendees - TBD	0	0	0	3,000
Hardhead Derby - Attendees	0	0	1,500	2,000
Juneteenth	0	0	1,100	1,500
Artwalk	0	0	0	400
<i>Hotel Nights</i>				
Iguana Fest	0	0	12	20
Juneteenth	0	0	190	220
Flip Flop	0	0	60	80

City of Port Lavaca
Annual Budget
FY 2023-2024

Hotel Occupancy Tax Fund

Fund: 101

Revenue and Expenditure Summary

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent +/(-)
415.01 Hotel Occupancy Tax	\$457,975	\$525,000	\$556,905	\$576,905	9.89%
451.01 Interest Income	\$3,771	\$5,000	\$14,720	\$14,500	190.00%
459.10 Donations - Festivals	\$3,250	\$0	\$75	\$0	100.00%
XXX Xfer In - General Fund	\$0	\$80,158	\$80,158	\$0	100.00%
459.90 Misc Income - Festivals	\$2,626	\$0	\$0	\$0	0.00%
Total Revenues	\$467,622	\$610,158	\$651,858	\$591,405	100.00%
Hotel/Motel Expenditures	\$894,347	\$613,765	\$625,223	\$638,804	0.00%
Total Expenditures	\$894,347	\$613,765	\$625,223	\$638,804	0.00%
Beginning Fund Balance	<u>\$799,473</u>	<u>\$372,748</u>	<u>\$372,748</u>	<u>\$399,383</u>	
Ending Fund Balance	<u>\$372,748</u>	<u>\$369,141</u>	<u>\$399,383</u>	<u>\$351,984</u>	
Fund Balance Reserve				\$250,000	
Unreserved Fund Balance				\$101,984	

Expenditure Detail

Account: 1000

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent +/(-)
531.04 Dues, Subscr, & Public	3,228	3,500	3,738	4,340	24.00%
531.06 Advertising	57,651	60,000	60,000	60,000	0.00%
531.07 Special Event-Flip Flop	50,748	50,000	50,000	40,000	-20.00%
531.09 Special Event-Other	85,337	126,500	126,500	140,000	10.67%
531.10 Tourism & Events Manag	75,000	75,000	75,000	90,000	20.00%
531.11 Warriors Weekend	-	15,000	15,000	15,000	100.00%
533.14 Contracted Services	3,450	4,000	3,600	4,000	0.00%
551.02 Contrib-Main Street Prog	-	-	-	-	0.00%
551.09 Chamber of Commerce	-	-	-	-	0.00%
553.10 Xfer Out-FD 001-Admin	280,895	279,765	279,765	285,464	2.04%
554.98 Contingency	-	-	-	-	0.00%
562.03 CE - Building & Improve	338,038	-	11,620	-	100.00%
Total Expenditures	\$894,347	\$613,765	625,223	638,804	0.00%
Capital Expenditures					
Gateway Sign Project	-	-	-	-	

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.



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 2023-2024

Combined Debt Service Fund

Funds: 310, 315, 321, 322

Revenue and Expenditure Summary

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent +/-
411.01 Property Taxes-Current	322,606	345,451	368,851	937,220	171.30%
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	908,861	0.00%
Total Revenues	\$1,387,790	\$1,402,682	\$1,423,691	\$1,852,056	32.04%

Expenditure Detail

Account: 5000

Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent +/-
552.05 Principal	1,245,000	1,275,000	1,275,000	585,000	-54.12%
552.06 Interest and Other Charges	130,201	104,693	104,693	383,470	266.28%
552.03 Agency Fees	850	700	700	1,250	78.57%
Total Expenditures	\$1,376,051	\$1,380,393	\$1,380,393	969,720	-29.75%
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>\$1,105,061</u>	

City of Port Lavaca
Annual Budget
FY 2023-2024

Legal Debt Margin Information

Classification	Actual 2021-2022	Prior Year Budget 2022-2023	Budget 2023-2024
Debt limit	54,815,058	56,924,936	65,586,562
Total net debt applicable to limit	<u>3,771,987</u>	<u>2,564,286</u>	<u>9,446,798</u>
Legal Debt Margin	51,043,072	\$54,360,650	\$56,139,764
Total net debt applicable to the limit as a percentage of debt limit	6.88%	4.50%	14.40%

Legal Debt Margin Calculation by Fiscal Year

Net taxable value	\$548,150,583	\$569,249,359	\$655,865,622
Debt limit (10% of assessed value)	54,815,058	56,924,936	65,586,562
Debt applicable to limit:			
General obligation bonds	3,951,413	2,829,437	10,551,859
Less: amount set aside for repayment of general obligation debt	<u>179,427</u>	<u>265,151</u>	<u>1,105,061</u>
Total net debt applicable to limit	3,771,987	2,564,286	9,446,798
Legal debt margin	\$51,043,072	\$54,360,650	56,139,764

City of Port Lavaca
Annual Budget
FY 2023-2024

Total General & Certificate of Obligation Debt

Fiscal Year	Principal Due	Total Interest	Total Principal & Interest
2024	585,000	383,470	968,470
2025	445,000	362,111	807,111
2026	465,000	341,014	806,014
2027	490,000	318,396	808,396
2028	510,000	294,707	804,707
2029	405,000	272,894	677,894
2030	425,000	252,950	677,950
2031	445,000	232,044	677,044
2032	465,000	210,625	675,625
2033	490,000	188,588	678,588
2034	510,000	165,463	675,463
2035	405,000	143,525	548,525
2036	420,000	125,000	545,000
2037	440,000	107,800	547,800
2038	455,000	89,900	544,900
2039	475,000	71,300	546,300
2040	495,000	51,900	546,900
2041	515,000	31,700	546,700
2042	535,000	10,700	545,700
	-	-	-
Total	8,975,000	3,654,087	12,629,087

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
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	2,456	127,456
-			
Total	575,000	58,459	633,459
Interest Rates:		Year of Maturity	Interest Rate

City of Port Lavaca
Annual Budget
FY 2023-2024

General Obligation Refunding Bonds
Series 2012

Issued: 2012

Purpose:
Streets & Drainage

[illegible]

City of Port Lavaca
Annual Budget
FY 2023-2024

General Obligation Refunding Bonds
Series 2016

Issued: 2016
Account

Purpose:
Refunding Water/Sewer Revenue Bonds

Fiscal Year	Principal Due	Total Interest	Total Principal & Interest
2024	100,000	1,025	101,025
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total	100,000	1,025	101,025

Interest Rates:	Year of Maturity	Interest Rate
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City of Port Lavaca
Annual Budget
FY 2023-2024

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
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	1,170,000	273,769	1,443,769

Interest Rates:	Year of Maturity	Interest Rate
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City of Port Lavaca
Annual Budget
FY 2023-2024

Certificates of Obligation Bonds
Series 2022

Issued: 2022
Account

Purpose:
Street, Drainage, Water & Sewer Improvements

Fiscal Year	Principal Due	Total Interest	Total Principal & Interest
2024	235,000	314,275	549,275
2025	245,000	302,275	547,275
2026	255,000	289,775	544,775
2027	270,000	276,650	546,650
2028	285,000	262,775	547,775
2029	300,000	248,150	548,150
2030	315,000	232,775	547,775
2031	330,000	216,650	546,650
2032	345,000	199,775	544,775
2033	365,000	182,025	547,025
2034	385,000	163,275	548,275
2035	405,000	143,525	548,525
2036	420,000	125,000	545,000
2037	440,000	107,800	547,800
2038	455,000	89,900	544,900
2039	475,000	71,300	546,300
2040	495,000	51,900	546,900
2041	515,000	31,700	546,700
2042	535,000	10,700	545,700
Total	7,070,000	3,320,225	10,390,225

Interest Rates:	Year of Maturity	Interest Rate
	2042	



5 YEAR CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PLAN
GENERAL FUND

PROJECT NUMBER		Link to Comprehensive Plan	Action Plan Item	City Manager/Eco Development	2023/24	2024/25	2025/26	2026/27	FY2027/28	FY2029 and beyond	NOTES
GF-	001	Economic Development	14	Lift Station for Independence Road			\$500,000				To provide lift station for sewer service for future development along Independence RD
GF-	002	Transportation/Circulation	11	New Gateway sign and Landscaping at Hwy 35 & 87 and Hwy 35 & causeway (HOT)	\$50,000	\$100,000					Visioning Committee working with LJA Engineering
GF-2023	003	Focus on historically significant amenities	6	Southern Pacific Depot: Add ADA Ramp/Site Improvements							
GF-	004	Focus on historically significant amenities	6	Southern Pacific Depot Site Improvements			\$75,000				
GF-	005	Focus on historically significant amenities	6	Purchase Railroad ROW from Virginia St east		\$50,000					
GF-	006	Focus on historically significant amenities	6	Paint ONLY on Old Fire Station/City Hall				\$50,000			May need to consider add'l cost for repairs & new OH door & repair/demo lean to prior to painting
GF-	007	Economic Development	17	Crosswalk enhancements at Main & Commerce			\$175,000				Pending Master Plan Design
GF-	094	Economic Development		Nautical Landings Parking Lot Improvements (split with Port & Harbors Fund)			\$150,000				
GF-	127	Economic Development		Half Moon Reef Lighthouse		\$50,000					
		Link to Comprehensive Plan	Action Plan Item	City Hall							
GF-2023	008	Beautify the Community	8	City Hall Improvements Phase II							Exterior Improvements
GF-	009	Improving Quality of Life		City Hall Security Upgrade Phase III		\$50,000	\$150,000				
GF-	010	Improving Quality of Life		Customer Service Renovations to Counter Area			\$50,000				Interior Workspace Improvements
GF-	011			Drive-thru Pneumatic Tube System Replacement	\$50,000						Investigate Options such as drawer
GF-	012	Protecting Investments		Reroof City Hall (2025/26) \$300K				\$400,000			
		Link to Comprehensive Plan	Action Plan Item	Finance							
GF-	013	Protecting Investments		Financial Accounting Software & Conversion						\$2,000,000	
				Police Department	2023/24	2024/25	2025/26	2026/27	FY2027/28	FY2029 and beyond	NOTES
GF-2023	014	Improving Quality of Life		Southern Software (Move from Tyler to same CAD system as County)							Would decrease annual maint. by \$10K
GF-	095			Combined Training Grounds			\$300,000				
GF-	096			Generator - Diesel - 500KW					\$300,000		
				Animal Control							
GF-2023	015	Protecting Investments		Animal Control Building							Preliminary Engineering Design by JOC
GF-	097			Incinerator						\$15,000	
GF-	098			New Storage Building and demolition of old building		\$40,000					
		Link to Comprehensive Plan		Fire Department	2023/24	2024/25	2025/26	2026/27	FY2027/28	FY2029 and beyond	NOTES
GF-	017	Protecting Investments		107 Ft. Quint Fire Apparatus (MOU w/ Formosa)		\$1,195,000					Pumper with ladder
GF-	018	Protecting Investments		Engine Apparatus				\$800,000			Engine
GF-2023	019	Improving Quality of Life		Traffic Control Devices for Fire Stations 1 & 2							To allow safe departure onto Hwy 35 & Austin
GF-2023	020	Improving Quality of Life		Cascade System - Air compressor to Refill SCBA Bottles							
GF-	021	Improving Quality of Life		ATV							
GF-	092	Improving Quality of Life		Self Contained Breathing Apparatus Replacement				\$70,235	\$70,235	\$70,235	Must be replaced every 15 years
				Development Services							
GF-	022	Economic Development	14	Online Permitting/Inspection/Code Enforcement/Payment Software	\$60,000						
GF-	022	Economic Development	14	GIS Software/Diamond Maps	\$15,000						

TOTAL PROJECT COST	GEN FUND RESERVES	PUF RESERVES	HOTEL/ MOTEL	GRANTS	FARF	FUTURE BONDS
500,000		500,000				
150,000			150,000			
100,000	100,000					
75,000	75,000					
50,000	50,000					
50,000	50,000					
175,000	175,000					
150,000	150,000					
50,000				50,000		
300,000	300,000					
200,000	200,000					
50,000		50,000				
50,000	50,000					
400,000	400,000					
2,000,000						2,000,000
60,658	60,658					
300,000	300,000					
300,000	300,000					
250,197	250,197					
15,000	15,000					
40,000	40,000					
1,195,000	1,195,000					
800,000	800,000					
56,172	56,172					
81,681	81,681					
25,000				25,000		
210,705	210,705					
60,000	60,000					
15,000	15,000					

CAPITAL IMPROVEMENT PLAN
GENERAL FUND

		Link to Comprehensive Plan	Action Plan Item	Streets/Drainage		2023/24	2024/25	2025/26	2026/27	FY2027/28	FY2029 and beyond	
GF-	023	Transportation/Circulation	11	street rehab	Independence ALTERNATIVE - 2 Lane + Continuous Turnlane to HL		\$ 2,000,000	\$ 3,009,320				Curb & gutters and Drainage
					Independence Sidewalk (Both Sides)		\$ 3,250,000					TX Dot Grant for both Sides, if not \$1,500,000 for one side
GF-2023	024	Transportation/Circulation	11	street rehab	Engineering Only for Various Street Projects							Series 2022 Bond Issue
GF-	025	Transportation/Circulation	11	sidewalk/traffic calming	Bauer St. between Avalon and Suncrest			160,000				
GF-	026	Transportation/Circulation	11	sidewalk	Smith Road sidewalk & bike lane	\$ 275,000						
GF-	027	Transportation/Circulation	11	sidewalk	Virginia Street Ash/Newlin to Hwy 35				\$ 100,000			
GF-	099	Transportation/Circulation	11	sidewalk	Oren St sidewalk and curb repair			\$ 75,000				
GF-	100	Transportation/Circulation	11	sidewalk	Oakglen St sidewalk			\$ 75,000				
GF-	101	Transportation/Circulation	11	sidewalk	Virginia St. sidewalk (from bridge o Hwy 35)				\$ 135,000			
GF-2023	028	Protecting Investments		drainage	Additional 1200 of 60" HDPE at 5th street outfall** - 5th St							Alamo Heights II
GF-	029	Transportation/Circulation	11	street rehab	Alamo Hts II - Phase 1	\$ 2,037,456	\$ 3,325,604					Alamo Heights II - Series 2024 Bonds
GF-	030	Transportation/Circulation	11	street rehab	Alamo Hts II - Phase 2		\$ 4,387,958					Alamo Heights II - Series 2024 Bonds
GF-	031	Transportation/Circulation	11	street rehab	Alamo Hts II - Phase 3				\$ 4,777,635			Alamo Heights II - Increase of Tax Rate
GF-	032	Transportation/Circulation	11	street rehab	Alamo Hts II - Phase 4				\$ 2,861,528			Alamo Heights II - Increase of Tax Rate
GF-	102	Transportation/Circulation	11	street rehab	Mariemont subdivision Slurry Seal		\$ 140,000					
GF-	103	Transportation/Circulation	11	street rehab	Jennings, Dan, Cheeves, Davis, and Oak Dr Slurry Seal				\$ 140,000			
GF-	104	Transportation/Circulation	11	street rehab	Tangerine St. curb/gutter, sidewal, and street improvements					\$ 175,000		
GF-	105	Transportation/Circulation	11	street rehab	S. Guadalupe, S. Colorado, E. South St, E. Alice Wilkins, E. Center Curb & gutter, street point repair and some sidewalk			\$200,000				
GF-	106	Transportation/Circulation	11	street rehab	Border and Central Ave. Street Improvements				\$ 200,000			
GF-	108	Transportation/Circulation	11	street rehab	Brookhollow Dr. Reconstruction (adding speed tables)		\$ 400,000					
GF-	109	Transportation/Circulation	11	street rehab	Mildred Street Rehab (if County participation in R&M Materials)					\$ 175,000		
GF-2023	034	Protecting Investments		Street & Drainage	CDBG-DR Phase 1 & 2 - GLO# 20-065-071-C198							Benavides, Ann, San Antonio & Center
GF-2023	035	Protecting Investments		Street & Drainage	CDBG-DR Phase 1 - Cost Overrun							Benavides, Ann, San Antonio & Center
GF-2023	036	Protecting Investments		Street & Drainage	CDBG-DR Phase 2 - Cost Overrun							Series 2022 Bond Issue
GF-	107	Protecting Investments		Street & Drainage	Sanchez and Brooks street and drainage rehab				\$ 150,000			
GF-2023	037	Improving Quality of Life		Dump Truck	(Farf)			\$ 250,000				Need to add \$40,00 to \$75k carryover
GF-	110	Improving Quality of Life		Patch Oil Tank	Patch Oil Tank (heated and agitated)	\$ 145,000						
GF-2023	038	Improving Quality of Life		Maintainer	Noram 65ET Motorgrader							Replacing 36 year old maintainer
GF-	039	Protecting Investments		Corp Ditch Rehab	From Austin St to FM 1090		\$ 350,000					Engineering drainage study underway + grant application

TOTAL PROJECT COST	GEN FUND RESERVES	PUF RESERVES	HOTEL/ MOTEL	GRANTS	FARF	FUTURE BONDS
5,009,320	1,555,094					3,454,226
3,250,000				3,250,000		
1,500,000						1,500,000
160,000	160,000					
275,000	275,000					
100,000	100,000					
75,000	75,000					
75,000	75,000					
135,000				135,000		
514,627	514,627					
5,363,060						5,363,060
4,387,958						4,387,958
4,777,635						4,777,635
2,861,528						2,861,528
140,000						140,000
140,000						140,000
175,000						175,000
200,000						200,000
200,000						200,000
400,000						400,000
175,000						175,000
5,113,395				5,113,395		
1,060,880	1,060,880					
1,352,289						1,352,289
150,000	150,000					
250,000	100,000				150,000	
145,000	145,000					
197,100	197,100					
350,000				350,000		

CAPITAL IMPROVEMENT PLAN
GENERAL FUND

		Link to Comprehensive Plan	Action Plan Item	Parks	2023/24	2024/25	2025/26	2026/27	FY2027/28	FY2029 and beyond	
GF-	040	Park Improvements	4	BAYFRONT PARK ENTRANCE REHABILITATION		\$225,000					Waiting on Master Plan
GF-	041	Improve Quality of Life		SHADE STRUCTURE AT BAYFRONT SPLASH PAD		\$75,000					
GF-	111	Park Improvements	4	Bayfront Park Improvements (Paint artwork on raised crosswalk and add lighted bollards to entrance	\$25,000						
GF-	112	Park Improvements	4	Bayfront Park - Rework sidewalk to Splashpad and Boat Ramp	\$15,000						
GF-	113	Park Improvements	4	Pole Banners according to Bayfront Master Plan	\$10,000						
GF-2023	042	Park Improvements	4	Wilson Park Improvements							walks and lighting for skatepark
GF-	043	Park Improvements	4	Wilson Park - CXT restroom near Skate Park	\$150,000						CTX
GF-	121	Park Improvements	4	Wilson Park - Covered Basketball Court						\$175,000	CTX
GF-	122	Park Improvements	4	Wilson Park - Pickleball Courts			\$75,000				CTX
GF-	114	Park Improvements	4	Irrigation and landscaping of City Park Signs		\$20,000					
GF-	044	Land Use and Recreation	10	Improvements at Butterfly Park - Irrigation and butterfly garden landscaping		\$15,000					
GF-	045	Land Use and Recreation	10	Cabana Structure at Butterfly Park/Brook Hollow				\$15,000			
GF-	115	Park Improvements	4	Improvements at Butterfly Park - Wrought Iron/Brick		\$40,000					
GF-	116	Park Improvements	4	Improvements at Butterfly Park - Shade/Group Shelter			\$75,000				
GF-	117	Park Improvements	4	Improvements at Butterfly Park - Lighting				\$75,000			
GF-	046	Land Use and Recreation	10	George Adams Park Enhancements - Basketball Court & Improvements						\$80,000	
GF-	118	Land Use and Recreation	10	George Adams Park Enhancements - Perimeter sidewalk and parking lot rehab		\$75,000	\$50,000				
GF-	119	Land Use and Recreation	10	George Adams Park Enhancements - Splashpad				\$175,000			
GF-	120	Land Use and Recreation	10	George Adams Park Enhancements - Shade structure near Basketball Court/ Playscape					\$75,000		
GF-	047	Land Use and Recreation	10	Boardwalk to join Veterans Memorial to Scully's						\$1,500,000	
GF-	048	Land Use and Recreation	10	Water Slide at City Swimming Pool	\$150,000						
GF-	049	Land Use and Recreation	10	City Park Enhancements - Trails and Other Improvements						\$80,000	
GF-	050	Land Use and Recreation	10	Bench shade structures at Parks			\$40,000				
GF-	050	Park Improvements	4	Parking improvements at City Park - all three parking lots			\$75,000				
				Bauer							
GF-2023	051	Improving Quality of Life		New Sign for Bauer Community Center							
GF-	123	Improving Quality of Life		Irrigation and landscaping along Hwy 35 and around Chamber entrance	\$40,000						
GF-	124	Improving Quality of Life		Furniture and ammenities			\$25,000				
GF-	125	Improving Quality of Life		Souvineer Coin Press (Qty 2)	\$10,000						
		Link to Comprehensive Plan	Action Plan Item	LHB							
GF-	052	Land Use and Recreation	10	Park Restoration and Resiliency				\$10,500,000			TPWL & GLO Grant
GF-	053	Land Use and Recreation		Park Sidewalk, Borders and Beach Improvements					\$80,000		
GF-	054	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
GF-	126	Land Use and Recreation	10	Raised crosswalk and sidewalk to restroom from splashpad		\$30,000					
GF-	128	Land Use and Recreation	10	3 new cabanas at splashpad		\$25,000					

TOTAL PROJECTS \$ 3,032,456 \$ 15,843,562 \$ 5,559,320 \$ 20,449,398 \$ 795,235 \$ 4,000,235

Farf Funds \$ - \$ 250,000
Hot Funds \$ 50,000 \$ 100,000
Grant Funds \$ - \$ 3,600,000 \$ - \$ 10,500,000
Bonds \$ 2,037,456 \$ 9,713,562 \$ 3,009,320 \$ 7,639,163

TARGET TOTAL FOR CIP projects using reserves \$2,714,675 \$ 2,430,000 \$ 2,300,000 \$ 2,310,235 \$ 795,235 \$ 4,000,235

Remaining /(Deficit) \$ 1,769,675 \$ - \$ - \$ - \$ - \$ -

225,000	225,000					
75,000	75,000					
25,000	25,000					
15,000	15,000					
10,000	10,000					
140,000	140,000					
150,000	150,000					
175,000	175,000					
75,000	75,000					
20,000	20,000					
15,000	15,000					
15,000	15,000					
40,000	40,000					
75,000	75,000					
75,000	75,000					
80,000	80,000					
125,000	125,000					
175,000	175,000					
75,000	75,000					
1,500,000	1,500,000					
150,000	150,000					
80,000	80,000					
40,000	40,000					
75,000	75,000					
TOTAL PROJECT COST	GEN FUND RESERVES	PUF RESERVES	HOTEL/ MOTEL	GRANTS	FARF	FUTURE BONDS
50,000	50,000					
40,000	40,000					
25,000	25,000					
10,000	10,000					
10,500,000				10,500,000		
80,000	80,000					
50,000	50,000					
30,000	30,000					
25,000	25,000					

60,482,20513,082,114550,000150,00019,423,395150,00027,126,696

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CAPITAL IMPROVEMENT PLAN

PUBLIC UTILITY FUND

PROJECT NUMBER		Link to Comprehensive Plan	Action Plan Item	Water	2023/24	2024/25	2025/26	2026/27	2027/28	FY2029 and beyond	
PUF-	055	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
PUF-	056	Infrastructure	12	Live Oak from Commerce to Virginia					\$ 350,000		
PUF-	057	Improving Quality of Life		Small Pick-up (Ford Ranger) Truck for second Meter Technician		\$ 27,000					
PUF-2023	058	Infrastructure	12	Rehab Existing 250,000 Gal GST & New HSP (ARPA)							CLFRF Grant Funds
PUF-	059	Infrastructure	12	12" link between water towers Phase 1 (connecting Village and George)			\$ 750,000				
PUF-	061	Infrastructure	12	12" link between water towers Phase 2 (connecting Village and George)				\$ 750,000			
PUF-	060	Infrastructure	12	Leon Street Waterline	\$ 450,000						2024 Bond Issue
PUF-	129	Infrastructure	12	Waterline Replacement Program - Identify and replace CI and AC Pipe			\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	
PUF-	062	Improving Quality of Life		Dump Truck		\$ 75,000					
PUF-2023	063	Protecting Investments		Mini Excavator and Trailer (Utility Maintenance)							30+ yr old equipment replacement
PUF-	064	Protecting Investments		Walk-behind Excavator for Meter Technicians w/ Trailer		\$ 35,000					
PUF-2023	065	Protecting Investments		Skidsteer Loader (WWTP)							
PUF-	066	Infrastructure	12	Replace cast iron/ AC pipe with PVC - TBA			\$ 300,000				
PUF-	067	Infrastructure	12	Engineering and Test Well for secondary water source				\$ 1,700,000			
PUF-	068	Infrastructure	12	Potential Development of well field as secondary water source						\$ 12,000,000	AECOM is studying this proposal / possible funding with TWDB loan
		Link to Comprehensive Plan	Action Plan Item	Wastewater	2023/24	2024/25	2025/26	2026/27	2027/28	FY2029 and beyond	
PUF-	069	Infrastructure	12	DeShazor Area (Lowry/Charlotte/Tommy/Oren) sewer replacement		\$ 253,333	\$ 253,334	\$ 253,333			
PUF-	070	Infrastructure	12	Brookhollow Sewer along Lynn's Bayou		\$ 300,000	\$ 300,000				
PUF-	071	Infrastructure	12	LIFT STATION upgrades: Ann	862,375						Ann St. Lift Station
PUF-	072	Infrastructure	12	LIFT STATION upgrades: Loop 1090			\$ 900,000				
PUF-	130	Infrastructure	12	LIFT STATION upgrades: Hill Terrace				\$ 900,000			
PUF-	131	Infrastructure	12	LIFT STATION upgrades: Shellfish					\$ 900,000		
PUF-	132	Infrastructure	12	LIFT STATION upgrades: Alamo Heights						\$ 900,000	
PUF-	073	Infrastructure	12	Pipe Burst Sewer Lines on 100 & 200 blocks of Guadalupe and Colorado		\$ 500,000					
PUF-	074	Infrastructure		WWTP Expansion		\$ 1,800,000	\$ 6,100,000	\$ 6,100,000			TWDB Loan
PUF-2023	075	Infrastructure	12	Lynn's Bayou WWTP Improvements							CLFRF/ARPA Grant
SUM					\$ 1,312,375	\$ 2,915,333	\$ 8,978,334	\$ 10,003,333	\$ 1,910,000	\$ 13,200,000	

FARF \$ - \$ 62,000 \$ 75,000

Grants \$ 1,800,000

Bonds/Loans \$ 1,312,375 \$ 450,000 \$ 6,100,000 \$ 6,100,000 \$ 12,000,000

TARGET TOTAL FOR CIP projects using reserves	\$ 476,995	\$ 603,333	\$ 2,803,334	\$ 3,903,333	\$ 1,910,000	\$ 1,200,000
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Remaining /(Deficit)	\$ 476,995	\$ -	\$ -	\$ -	\$ -	\$ -
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TOTAL PROJECT COST	PUF RESERVES	HOTEL/ MOTEL	GRANTS	FARF	DEVELOPER REIMB.	FUTURE BONDS
\$ 360,000	360,000					
\$ 350,000	350,000					
\$ 27,000				27,000		
\$ 1,471,766			1,471,766			
\$ 750,000	750,000					
\$ 750,000	750,000					
\$ 450,000						450,000
\$ 1,200,000	1,200,000					
\$ 75,000				75,000		
\$ 70,000				70,000		
\$ 35,000				35,000		
\$ 61,463				61,463		
\$ 300,000	300,000					
\$ 1,700,000	1,700,000					
\$ 12,000,000						12,000,000
TOTAL PROJECT COST	PUF RESERVES	HOTEL/ MOTEL	GRANTS	FARF	DEVELOPER REIMB.	FUTURE BONDS
760,000	760,000					
600,000	600,000					
862,375						862,375
900,000	900,000					
900,000	900,000					
900,000	900,000					
900,000	900,000					
900,000	900,000					
500,000	500,000					
14,000,000			1,800,000			12,200,000
\$ 1,401,720						1,401,720
\$ 41,324,324	\$ 10,870,000	\$ -	\$ 3,271,766	\$ 268,463	\$ -	\$ 26,914,095

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CAPITAL IMPROVEMENT PLAN

PORT & HARBORS

PROJECT NUMBER		All	2023/24	2024/25	2025/26	2026/27	2027/28	FY2029 and beyond
PORT-2023	076	Coastal Resiliency - Living Shoreline - CDBG-MIT						
PORT-2023	077	Additional Shoreline Protection/Remediation Projects Series 2022 Bonds						
		Nautical Landings	2023/24	2024/25	2025/26	2026/27	2027/28	FY2029 and beyond
PORT-	078	Facelift to Building and replace doors	\$ 80,000					
PORT-2023	079	Electrical Service Replacement/Exterior Wall/Roof Repair						
PORT-	080	Parking Lot Improvements			\$ 150,000			
PORT-2023	081	Boating Access Grant/Breakwater (\$500,000 - Grants)						
PORT-2023	082	Restore Grant						
PORT-	083	Dredge NL Marina				\$ 200,000		
		Smith Harbor	2023/24	2024/25	2025/26	2026/27	2027/28	FY2029 and beyond
PORT-	084	improvements Smith Harbor - Phase I Downtown Waterfront Master Plan			\$ 375,000			
		City Harbor	2023/24	2024/25	2025/26	2026/27	2027/28	FY2029 and beyond
PORT-	085	Sandblast & recoat bulkhead at Low Docks		\$ 240,166				
PORT-	086	Repairs to Evelyn's Seafood Dock		\$ 220,000				
		Harbor of Refuge	2023/24	2024/25	2025/26	2026/27	2027/28	FY2029 and beyond
PORT-	091	Repair/Replacement of Corrugated Metal Pipe Culverts in Corporation Ditch under City's Railroad Spur	\$ 300,000					
PORT-	087	Extend Bulkhead East of Helena at HOR			\$ 1,440,000			
PORT-	088	South Shoreline Protection and Marsh Restoration (CEPRA)					\$ 7,500,000	
PORT-	089	Old Landfill Shoreline Erosion Response and Protection - Phase II (CEPRA)			\$ 4,900,000			
PORT-	094	Phase I Voluntary Restoration (CDBG-MIT)	\$ 500,000					
PORT-	090	Peninsula Shoreline Protection, Flood Mitigation, and Marsh Creation (CEPRA)			\$ 6,700,000			
TOTAL			\$ 880,000	\$ 460,166	\$ 13,565,000	\$ 200,000	\$ -	\$ 7,500,000
Grants Bonds			\$ 500,000		\$ 13,040,000		\$ 7,500,000	

TARGET TOTAL FOR CIP projects using reserves	\$ 423,066	\$ 460,166	\$ 525,000	\$ 200,000	\$ -	\$ -
Remaining /(Deficit)	\$ 43,066	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL PROJECT COST	RESERVES	GENERAL FUND RESERVES	GRANTS	FUTURE BONDS
\$ 13,645,005	\$ -		\$ 13,645,005	
\$ 693,858				\$ 693,858
TOTAL PROJECT COST	RESERVES		GRANTS	FUTURE BONDS
\$ 80,000	\$ 80,000			
\$ 95,000	\$ 95,000			
\$ 150,000			\$ 150,000	
\$ 667,000	\$ 167,000		\$ 500,000	
\$ 500,000			\$ 500,000	
\$ 200,000	\$ 200,000			
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
\$ 300,000		\$ 300,000		
\$ 1,440,000			\$ 1,440,000	
\$ 7,500,000			\$ 7,500,000	
\$ 4,900,000			\$ 4,900,000	
\$ 500,000			\$ 500,000	
\$ 6,700,000			\$ 6,700,000	
\$ 38,206,029	\$ 1,377,166	\$ 300,000	\$ 35,835,005	\$ 693,858



APPENDIX

FY 2023-2024



CITY OF PORT LAVACA

ORDINANCE NO. S-2-23

AN ORDINANCE FIXING THE TAX RATE AND TAX LEVY FOR THE CITY OF PORT LAVACA, TEXAS, FOR THE YEAR 2023, UPON ALL TAXABLE PROPERTY IN SAID CITY OF PORT LAVACA, TEXAS SUBJECT TO TAXATION BY SAID CITY ON THE FIRST DAY OF JANUARY, 2023 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 2023 upon all property of every description subject to taxation by the City of Port Lavaca, Texas on the 1st day of January, 2023, the following tax rate, to-wit:

An Ad Valorem Tax at the rate of \$0.7807 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, 2024.

- (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 9.38 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-32.10.

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:

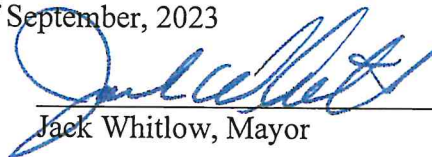
	Rate	Percentage
GENERAL FUND	\$ 0.6986	89.48 %
TAX SUPPORTED DEBT SERVICE FUND:		
2012 GO Refunding & 2022 COs	\$ 0.0821	10.52 %
TOTALS:	\$ 0.7807	100.00 %

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.

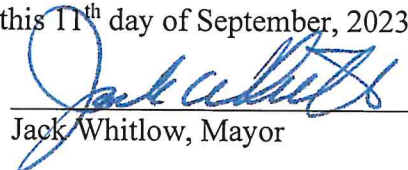
SECTION 5. This ordinance shall become effective on the date of its passage by the City Council of the City of Port Lavaca, Texas.

FIRST READING this 5TH day of September, 2023



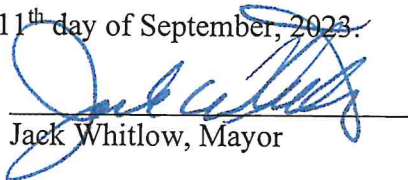
Jack Whitlow, Mayor

SECOND AND FINAL READING this 11th day of September, 2023



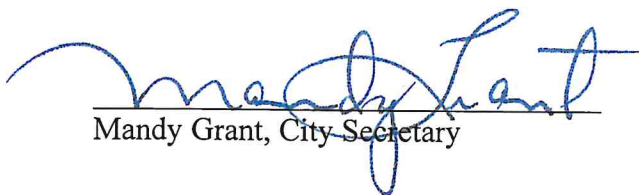
Jack Whitlow, Mayor

APPROVED AND ADOPTED this 11th day of September, 2023.



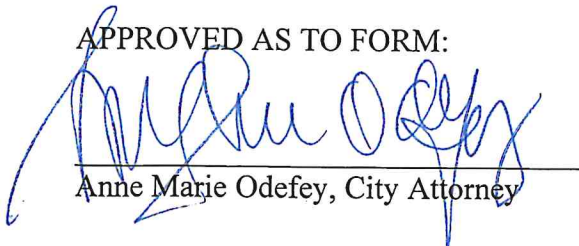
Jack Whitlow, Mayor

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 Aguirre	Aye	Aye	Aye
Councilman Dent	Aye	Aye	Aye
Councilman Tippet	Aye	Aye	Aye
Councilwoman Padron	Absent	Aye	Aye
Councilman Ward	Aye	Aye	Aye
Councilman Barr	Aye	Aye	Aye

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

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Port Lavaca

361-552-9793

Taxing Unit Name

Phone (area code and number)

202 N. Virginia

www.portlavaca.org

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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	\$ 651,993,746
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 91,266,641
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 560,727,105
4.	2022 total adopted tax rate.	\$ 0.794400 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values: \$ 0	
	B. 2022 values resulting from final court decisions: - \$ 0	
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value: \$ 6,519,190	
	B. 2022 disputed value: - \$ 2,534,217	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 3,984,973
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,984,973

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.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 564,712,078
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use 2022 market value: \$ 2,763,840</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 841,083</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 3,604,923
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <p>A. 2022 market value: \$ 405,790</p> <p>B. 2023 productivity or special appraised value: - \$ 520</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 405,270
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 4,010,193
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 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.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 560,701,885
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,454,215
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 14,309
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,468,524
18.	Total 2023 taxable value on the 2023 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 <p>A. Certified values: \$ 723,648,069</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>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</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 723,648,069

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. 2023 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 \$ 24,442,111 B. 2023 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 + \$ 8,755,480 C. Total value under protest or not certified. Add A and B.	\$ 33,197,591
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 100,930,228
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 655,915,432
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 7,799,777
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 7,799,777
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 648,115,655
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.689463 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.730700 /\$100
29.	2022 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> .	\$ 564,712,078

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 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,126,351
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ 13,121 B. 2022 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 2023 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 13,121 E. Add Line 30 to 31D.	\$ 4,139,472
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 648,115,655
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.638693 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0 B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$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 If not applicable or less than zero, enter 0. A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0 B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	 \$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023. \$ 0 B. 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 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	 \$ 0.000000 /\$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 Section 26.0444 for more information. A. Amount appropriated for public safety in 2022. 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 2022. 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 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	 \$ 0.000000 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.638693 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 1,149,413 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.177346 /\$100 C. Add Line 40B to Line 39.	 \$ 0.816039 /\$100
41.	2023 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.	 \$ 0.844600 /\$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): 2023 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).	\$ 0.000000 /\$100
42.	Total 2023 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, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 869,720 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 359,336 E. Adjusted debt. Subtract B, C and D from A.	\$ 510,384
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 510,384
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 92.99 % B. Enter the 2022 actual collection rate. 94.74 % C. Enter the 2021 actual collection rate. 98.25 % D. Enter the 2020 actual collection rate. 98.58 % 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	94.74 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 538,720
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 655,915,432
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.082132 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.926732 /\$100
D49.	Disaster Line 49 (D49): 2023 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.	\$ _____ /\$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 2023 county voter-approval tax rate.	\$ 0.000000 /\$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 2022 or May 2023, 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 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. 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 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,161,691
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 655,915,432
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.177110 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.689463 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.689463 /\$100
57.	2023 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> .	\$ 0.926732 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.749622 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 655,915,432
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.749622 /\$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 adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted 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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.814100 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.000000 /\$100	
C.	Subtract B from A..... \$ 0.814100 /\$100	
D.	Adopted Tax Rate..... \$ 0.794400 /\$100	
E.	Subtract D from C..... \$ 0.019700 /\$100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.805900 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.023700 /\$100	
C.	Subtract B from A..... \$ 0.782200 /\$100	
D.	Adopted Tax Rate..... \$ 0.794400 /\$100	
E.	Subtract D from C..... \$ -0.012200 /\$100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65)..... \$ 0.818100 /\$100	
B.	Unused increment rate (Line 64)..... \$ 0.000000 /\$100	
C.	Subtract B from A..... \$ 0.818100 /\$100	
D.	Adopted Tax Rate..... \$ 0.794400 /\$100	
E.	Subtract D from C..... \$ 0.023700 /\$100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.031200 /\$100
67.	Total 2023 voter-approval tax rate, including the 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).	\$ 0.780822 /\$100

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, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

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 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.638693 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 655,915,432
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.076229 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.082132 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.797054 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

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. This section will 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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.794400 /\$100
74.	Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ 0.000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 560,701,885
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 648,115,655
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 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).	\$ 0.780822 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.689463 /\$100

As applicable, enter the 2023 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. \$ 0.780822 /\$100

As applicable, enter the 2023 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. \$ 0.797054 /\$100

If applicable, enter the 2023 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 the Tax Code.⁵⁰

**print
here** ➡

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

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 chargers 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