



Capital Project Update Tax Notes 2022 & 2023

*County Administration – Capital Planning
Commissioners Court Regular Session
August 26, 2024*

Tax Note 2022

Issued July 2022

- **Tax Note 2022 (Taxable) - \$20.1M**
 - Actuals: \$10.2M (47.6%)
 - Encumbrances: \$3.2M(15.3%)
 - Available: \$7.9M (37.1%)

- **Acquiring, Constructing, Renovating, Remodeling, Enlarging:**
 - Flood control and drainage projects
 - Roads, Sidewalks, Alleys, Bridges
 - County Parks
 - County Airport in Fabens, Tx
 - County Courthouse & Jails
 - Vehicles for Public Works Department
 - Telecommunications equipment, wireless communications
 - Professional Services

- **Requested Revision**
 - Final Montana Ph. 2 ROW (Payment to TxDOT) of \$190,560.11
 - Proposed Funding Source: Contingency (\$1,159,890.78 will Remain)

Tax Notes 2023 Series A&B

Issued Spring 2023

■ **Two Separate Series**

- Series A (Tax Exempt): ~\$17.1M
 - Actuals: \$2.9M (17.2%)
 - Encumbrances: \$1.1M (6.3%)
 - Available: \$13.1M (76.4%)
- Series B (Taxable): ~\$26.6M
 - Actuals: \$2.8M (10.8%)
 - Encumbrances: \$7.1M (26.5%)
 - Available: \$16.6M (62.6%)

■ **Parallel Language in Both Orders for Eligible Use**

- Acquiring, Constructing, Renovating, Remodeling, Enlarging:
- Jail Annex
- Juvenile Justice Center
- Medical Examiner's Office
- Access Control Security Technology Systems (All Facilities)

Jail Intake Remodel

ARP-1330

- **Existing Funding: \$9M**

- ARPA Funds: \$4M
- Tax Note 2023B: \$5M

- **Estimated Project Cost**

- Design: \$1,174,404.50
- Construction: \$10,890,510.69
- **Total: \$12,064,915.19**
- *Shortfall: \$3,064,915.19*

- **Recommended Finance Structure**

- ARPA Funds (Design): \$1,174,404.50
- Tax Note 2023B (Construction): \$10,890,510.69
- Remaining \$2.83M ARPA Funds Proposed for Reprogramming

Proposed Revisions

Tax Note 2023

■ **Series A (Tax-Exempt)**

- OME Project
 - Existing Funding Under Series A: \$7,282,045.45)
 - Recommend Fully Funding Under Series A, Reducing Series B: (\$797,954.55)
- Judges Parking Security
 - Currently Funded Series B: (\$366,880.7)
 - Transfer All Expenses to Series A

■ **Series B (Taxable)**

- Closeout Project Funding (Transferred to Series A)
 - OME Project (\$797,954.55)
 - Judges Parking Security (\$406,880.76)
- Reducing Programmed Budget
 - DDF Mechanical Door Modernization (\$400,000.00)
 - Jail Annex Electrical Panel Replacement (\$1,400,000.00)
- Add Funds to DDF Processing Center Modernization - Floors 1 & 2
 - Existing Funding: \$5M
 - Added Funding per Transfers: \$5,890,510.69
 - Total Revised Project Budget (Construction): \$10,890,510.69



Questions & Recommendation

Approve and authorize the transfer of capital funds in Tax Note 2022 and Tax Note 2023 Series A and B, as presented by staff.



Appendix

Project Transfer Amounts

Project Revisions

Tax Note 2022

Description	Decrease	Increase
Contingency	\$190,560.11	
Montana Ph. 2 ROW (Payment to TxDOT)		\$190,560.11

Project Revisions

Tax Note 2023 Series A

Description	Amount Increasing
Contingency (Starting Balance)	\$2,560,821.09
Judges Parking Garage Security Project	\$366,880.76
Office of Medical Examiner	\$797,954.55
Contingency Final Balance	\$1,395,985.78

Project Reductions & Closeouts

Tax Note 2023 Series B

Description	Closeout /Decrease
Contingency (Starting Balance)	\$4,765,425.73
Judges Parking Garage Security Project	\$406,880.76
DDF Mechanical Door Modernization	\$400,000.00
Jail Annex Electrical Panel Replacement	\$1,400,000.00
Office of Medical Examiner	\$797,954.55
Contingency Final Balance	\$7,770,261.04

Project Revision

Tax Note 2023 Series B

Description	Starting Balance Funding	Adjustment	Ending Balance
Contingency (Starting Balance)	\$7,770,261.04	\$5,890,510.69	\$1,879,750.35
DDF Processing Center Modernization	\$5,000,000.00	\$5,890,510.69	\$10,890,510.69