



# **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*

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

# Project Reductions & Closeouts

## Tax Note 2023 Series B

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

# 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