



Due to the passage of S.B No 656 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$366,752, which is 15.43% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$224,229.

Upon calling for a vote for approval of an ordinance adopting the City of Manvel 2015-2016 Fiscal Year Budget, the members of the City Council voted as follows:

FOR:

- Mayor Delores Martin
- Council Member Gaspar
- Council Member Hehn
- Council Member Cox
- Council Member Shuffler
- Council Member Akery
- Mayor Pro-Tem Hanson

AGAINST: None

PRESENT and not voting: None

ABSENT: None

The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include

Tax Year	2014	2015
Fiscal Year	2014-2015	2015-2016
Property Tax Rate	\$0.580000	\$0.580000
Effective Tax Rate	\$0.570610	\$0.539244
Effective Maintenance & Operations Tax Rate	\$0.473752	\$0.470805
Rollback Tax Rate	\$0.585259	\$0.613823
Debt Rate	\$0.073607	\$0.105354

The total amount of outstanding municipal debt obligations (principal & interest) is as follows:

Type of Debt	Total Outstanding Debt
Property Tax Supported	6,124,265

Reader's Guide for This Document

INTRODUCTION

In order to present the City Council and public with a clear picture of services and their costs, this year's budget includes actual revenues and expenditures for the 2014 fiscal year, the FY 2015 original budget, the FY 2015 year-end estimate, and the FY 2016 adopted budget.

BUDGET FORMAT

The document is divided into three major sections: Introduction, Financial and Operational, and Other Supplement Information. The introductory section contains the City Manager's letter which is addressed to the Mayor and City Council and explains major policies and issues which affected the development of the fiscal year budget. This section also includes the City's organization and staffing charts and the summary of all financial statements.

The Financial/Operational section describes various aspects of the City's organization. This information is grouped by fund and then by department. Like many local governments, the City uses the fund method of accounting. Simply stated, a fund is a unit of the City which tracks the application of various public resources. For example, the Utility Fund is established to account for the revenues and expenses of the City's water and wastewater operations. Most people are particularly interested in the General Fund which is comprised of most of the City's operations such as Police, Municipal Court, Public Works and Parks. Financial statements, including the adopted FY 2016 budget are presented for every fund. The statements show the fund's financial condition over a number of years. Similar to the checking account statement you receive from your bank, the statement shows beginning balances, revenues, expenditures, and ending balances for each year. Each fund statement shows the actual audited amount from the previous fiscal year, or for this document, the fiscal year 2014 actual. The ending balance of the actual year becomes the beginning balance of the projected current fiscal year, FY 2015. The projected column reflects estimated amounts compared to the amounts included in the adopted budget for the current year. The projected ending balance of the current fiscal year then

becomes the beginning balance for the projected FY 2016 budget year. Accompanying the statements are narratives and tables which describe the major features of the particular fund. Each department's presentation includes the mission statement, accomplishments for the previous fiscal year, and operational goals. The funding for each department, as well as the units staffing are summarized over a number of years.

The Capital Improvement Program Summary concludes the financial portion of the document which is followed by the detailed projects sheets which identify the current and long-range projects for the city.

Finally, supplemental information includes the adopted budget ordinance and a glossary of terms that are used within this document.

**CITY OF MANVEL
ADOPTED BUDGET
FISCAL YEAR 2016**

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August 1, 2015

Honorable Mayor and City Council Members
 City of Manvel, Texas



Dear Mayor and Council Members,

In accordance with the City’s Charter provisions, it is my pleasure to present the City of Manvel’s Fiscal Year 2015-2016 (FY2016) Operating Budget and Capital Improvement Program Budget. This document was adopted by the City Council at its regularly scheduled meeting on September 14, 2015. At that time, Council authorized appropriations for the City’s various activities in the following amounts:

	FY 15 (FY 2014-2015) <u>ADOPTED BUDGET</u>	FY 16 (FY2015-FY2016) <u>ADOPTED BUDGET</u>
General Fund	\$5,335,806	\$5,155,760
Vehicle/Equip Replacement Fund	98,101	373,489
Debt Service Fund	294,754	595,001
Water/Wastewater Utility Fund	342,300	435,701
Community Impact Fee Fund	-0-	10,000
Capital Projects Fund	230,225	205,000
Hotel Tax Fund	2,055	2,055
Court Security Fund	-0-	4,500
Court Technology Fund	1,153	1,200
Law Enforcement Fund	-0-	-0-
PEG Fee Fund	-0-	-0-
SMDA Fund	5,915	16,000
TIRZ#3 Fund	21,000	20,888
M.E.D.C.	<u>301,000</u>	<u>608,050</u>
	<u>\$6,632,309</u>	<u>\$6,745,068</u>

The FY 16 General Fund budget represents an increase of \$112,759 (1.7%) when compared to last year’s budget primarily due to an increase in new personnel in police and public works and M.E.D.C. project spending.

This budget continues to maintain the service levels to the entire Manvel community while keeping property taxes at the same tax rate as last year. The total tax rate of \$0.58 cents per \$100 of assessed value with the General Fund remains the same.

SUMMARY OF RESOURCES FOR THE GENERAL FUND

The primary financial resources for the City of Manvel are ad-valorem taxes, sales taxes, permits and franchise fees. The underlying basis for estimation of resource collection is historical trend analysis combined with a conservative approach.

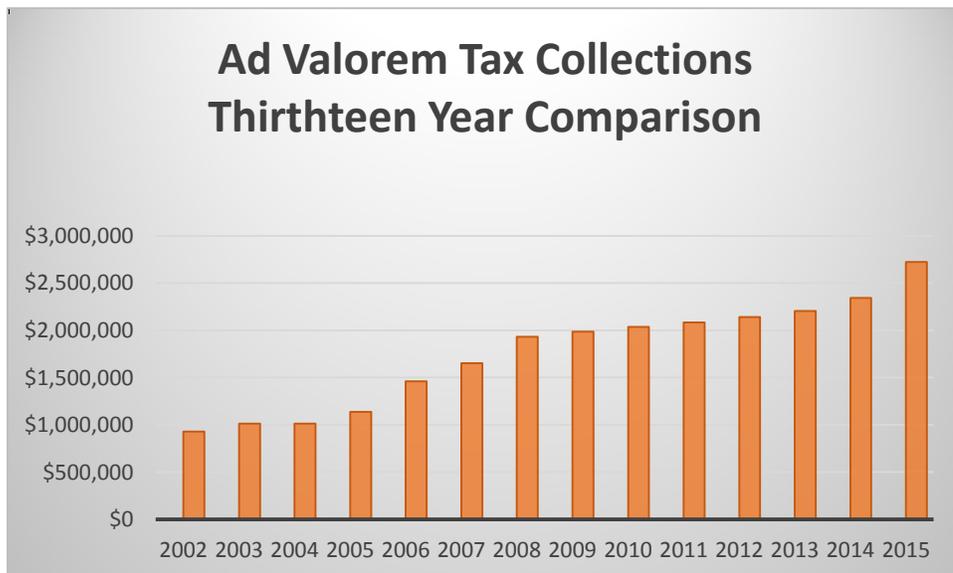
Resources Derived through Taxation

Ad Valorem property tax revenue makes up 43% of the City’s overall resources. As the city attracts more retail establishments that increase our sales tax collections, the percentage of property tax to total revenue will decrease.

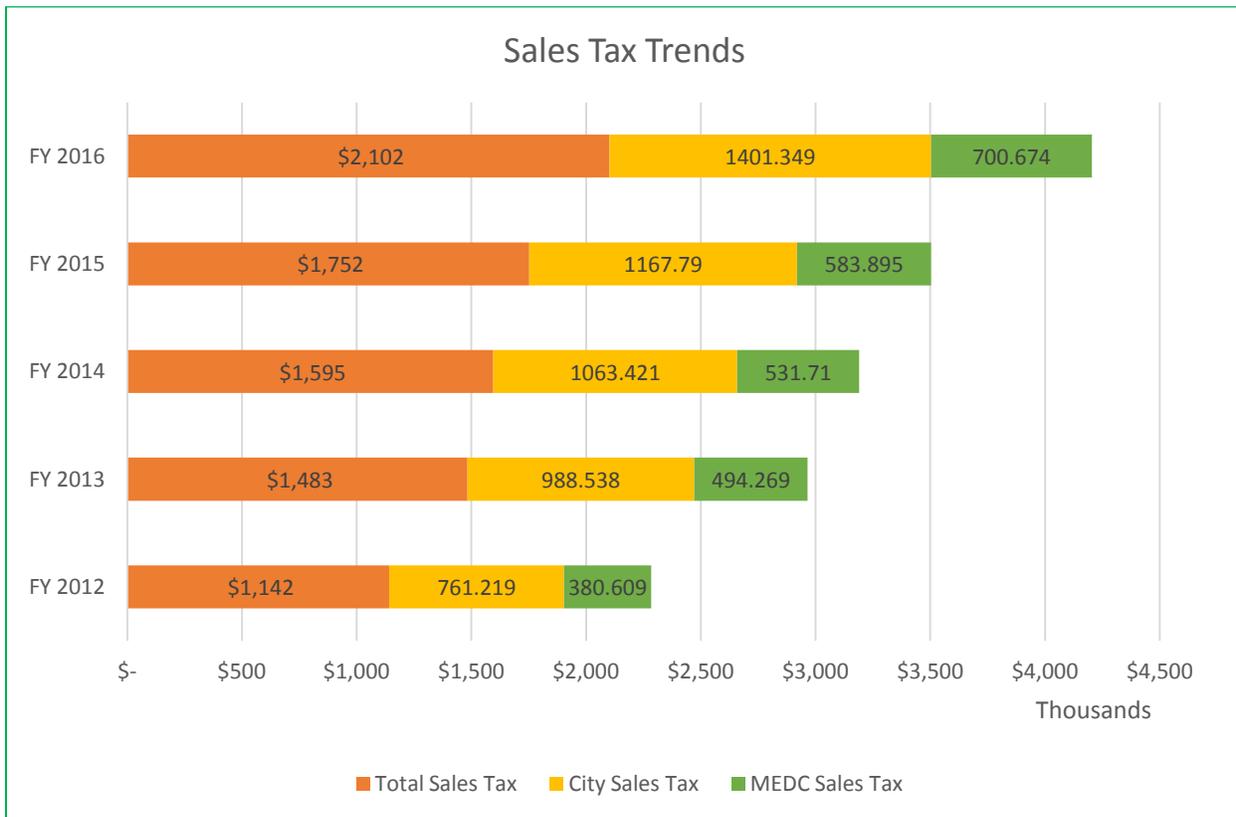
The Brazoria County Appraisal District (BCAD) performs the appraisal of property within the City and the Brazoria County Tax Office then collects city property taxes. BCAD is required under the Property Code to appraise all property within the county based on 100% of its market value. The value of real property must be reviewed at least every three years; however, the City may, at its own expense, require annual reviews of appraised values.

As authorized by state law, the City Council has approved certain tax exemptions to its citizens. Those homeowners 65 years of age and older or those who are disabled qualify for an exemption of the first \$90,000 of assessed value. Additional exemptions are also available for disabled veterans.

In FY2016, the City expects to collect \$ \$2,744,000 through the ad valorem tax process. The graph below portrays the actual collections for the last 13 tax years and projected collections for FY2016



Sales tax revenues are generated when goods are sold in the City. The State of Texas is the collecting agency for these taxes and remits the amount due to the City. The current sales tax rate in our jurisdiction is 8.25%, which is comprised of 6.25% for the State, 1% for the City, ½% for the County and ½% for the Manvel Economic Development Corporation. The City estimates the amount it expects to receive from sales taxes based on historical trends. During FY2015, the City experienced an increase of 11% in sales tax revenue over the previous year. Based upon this increase, but acknowledging the uncertainty of the future, this budget estimates the collection of \$1,400,000 for the City’s General Fund and \$700,000 for the Manvel Economic Development Corporation. The chart below reflects the actual sales tax increase since 2011 with the conservative projection for FY2016.



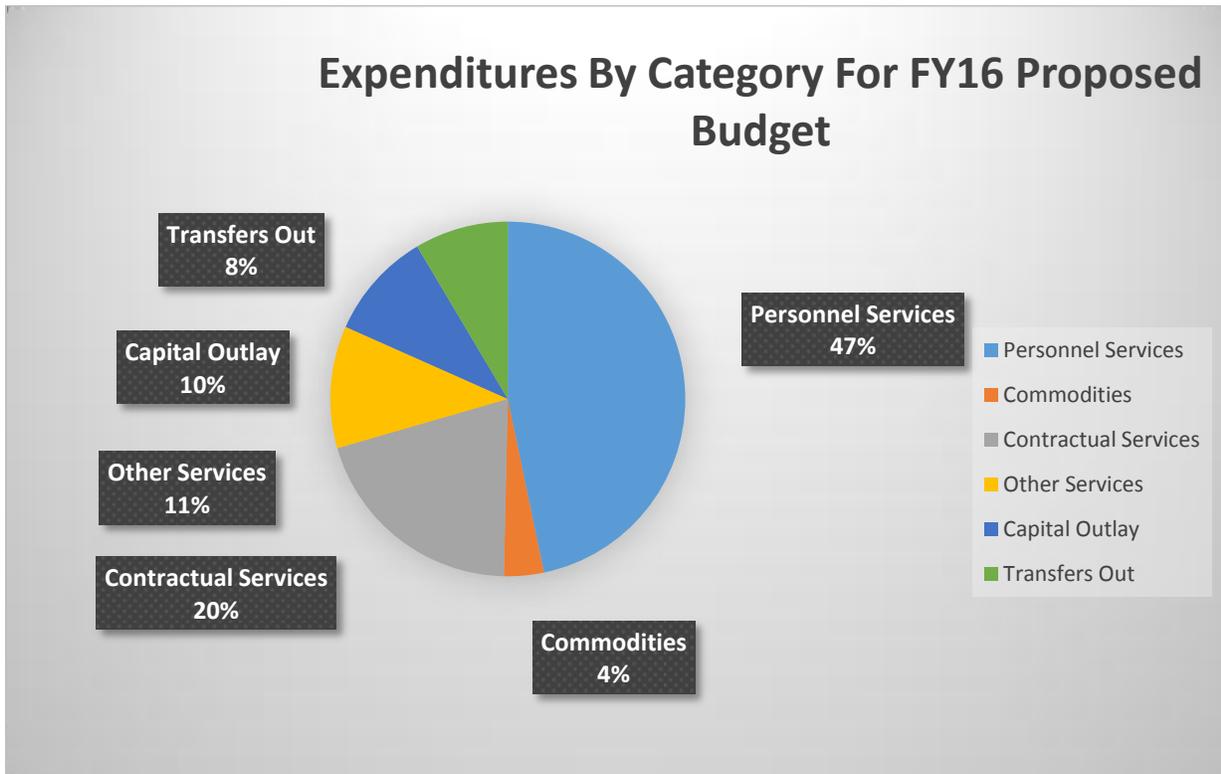
Revenues Derived Through Licenses & Permits and Franchise Fees

The City provides many services to its Citizens. Some are required for the basic health and safety of the individual while others improve the quality of life. The total projection for these revenues in FY2016 is \$1.5 million. Listed below are major sources of revenues received from services and fees.

Fees	Projected FY2016 Resources
Franchise Fees	\$385,000
License & Permit Fees	\$916,500
Court Fines & Fees	\$160,500

SUMMARY OF EXPENDITURES

The expenditures of the city of Manvel are grouped into six broad categories: Personnel Services, Commodities, Contractual Services, Other Services, Capital Outlay and Transfer-Outs.



WATER/WASTEWATER UTILITY FUND OPERATIONS

The water/wastewater enterprise operations has been growing over the last couple of years and is expected to continue to grow over the next four (4) to six (6) years according to planned developments.

Service connections over the last four (4) years are estimated at:

FY 2012	123
FY 2013	157
FY 2014	301
FY 2015	410

FY 2016 is projected to bring the connections to 532.

CAPITAL AND SUPPLEMENTAL BUDGETS

Capital items include radio equipment for transition to 700 MHz digital and the related dispatch communication console equipment, purchase of vehicle for new police sergeant, purchase of climate controlled storage units for records at police department and city hall, and construction of an alcove at city hall building. Supplemental programs include a 3% Cost of Living (C.O.L.A.) adjustment for city employees, park plan advisor charges for assistance with park development plan, one (1) public worker II position, two (2) patrol sergeants and one (1) communication operator for police department, market adjustment for communication operator and supervisor, and the implementation of a longevity program for employees. Annual operational costs for the vehicle will be approximately \$4,000.

Capital projects for this annual period include expanding the parking lot in front of city hall, and conducting a park master plan, a regional water plan and a regional wastewater plan.

LONG RANGE STRATEGIC PLANS

The City has a formal Comprehensive Plan which guides the city's strategic plans. The City's Missions Statement is:

“The City of Manvel will continue to be a unique, vibrant, growth-managed community that will meet the needs of its citizens through the efforts of local governmental and civic-minded individuals by promoting well-planned development, cost-effective professional management, and competent and responsive municipal services”

Goals and action plans are used in developing the various departmental budgets.

DEBT MANAGEMENT

The City services debt in the Debt Service Fund for general government borrowings that include certificates of obligation and tax notes.

CASH MANAGEMENT

The City continues to revise and improve its cash management practices. The Investment Officer is responsible for managing the City's cash position and for the prudent investing of the City's idle funds. The City's Investment Policy is reviewed and approved by the City Council annually.

RISK MANAGEMENT

Property and Liability insurance premiums have increased over the last several years due to windstorm rate adjustments as a result of the hurricanes of recent years.

ACKNOWLEDGEMENTS

The preparation of this budget could not have been accomplished without the efforts and dedication of the Department Heads and the Finance staff. We would also like to express our appreciation to the City Council for their support and participation during this budget process.

Respectfully submitted,



Kyle Jung
City Manager



Wes Vela, CPA
Finance Director

Budget Calendar FY 2016		
Date	Day of Week	Description
May 7, 2015	Thursday	Budget Kick-Off; distribute budget instructions to staff
May 28, 2015	Thursday	Budget Request and Narratives Due To Finance
May 29, 2015-June 22, 2015	Monday	Finance compiles departmental requests and narratives for City Manager review
June 22, 2015-July 10, 2015	Friday	City Manager reviews and holds meetings with departments to review department's requests and narratives.
July 10, 2015-July 31, 2015	Friday	Finance compiles final preliminary proposed FY 2016 Budget
July 31, 2015	Friday	Finance delivers City Manager's Proposed Budget to the City Council per the City Charter
August 10, 2015	Monday	Regular City Council Meeting-FY 2016 Operating Budget Presentation, Capital Improvement Program discussion and Tax Rate Discussion
August 17, 2015	Monday	Special City Council Meeting-FY 2016 Operating and CIP Budget Discussion
August 24, 2015	Monday	Regular City Council Meeting-Discussion of FY2016 Operating & Capital Improvement Program & Public Hearing on Tax Rate
August 31, 2015	Monday	Special City Council Meeting-Discussion of FY2016 Operating & Capital Improvement Program & Public Hearing on Tax Rate
September 8, 2015	Monday	Special City Council Meeting-FY 2016 Operating and CIP Budget Discussion; and Public Hearing on tax rate
September 14, 2015	Monday	Regular City Council Meeting-Adoption of FY2016 Operating & Capital Improvement Program & Adoption of Tax Rate

EXECUTIVE SUMMARY

This document has been prepared to help you, the reader, learn of the issues affecting the Manvel community. Many people believe a City budget is only a financial plan. Although you can learn a great deal about the City's finances from these pages, the FY 2016 budget document has been designed to serve other functions as well. For example, it is a policy document that presents the major policies which guide how the City is managed. It is an operations guide which gives the public, elected officials, and City staff information pertaining to the production and performance of individual City operations. The document is also designed as a communications device in which information is conveyed verbally and graphically.

Budget Format

The document is divided into three major sections: Introduction, Financial and Operational, and Appendices. The introductory section contains the City Manager's letter which is addressed to the City Council and explains major policies and issues which affected the development of the fiscal year budget. This section also includes the City's organization and staffing charts and summary of all financial statements.

The Financial/Operational section describes various aspects for the City's organization. This information is grouped first by fund and then by department. Like many local governments, the City uses the fund method of accounting. In other words, a fund is a unit of the City which tracks the application of various public resources. For example, the Enterprise Fund is established to account for the revenues and expenses of the City's water, sewer, and natural gas operations. Most people are particularly interested in the General Fund which is comprised of most of the City's operations such as Police, Municipal Court, Public Works and Parks. Financial statements, including the adopted FY 2016 budget are presented for every fund. The statements show the fund's financial condition over a number of years. Similar to the checking account statement you receive from your bank, the statement shows beginning balances, revenues, expenditures, and ending balances for each year. Each fund statement shows the actual audited amount from the previous fiscal year, or for this document, the fiscal year 2014. The ending balance of the actual year becomes the beginning balance of the projected current fiscal year, FY 2015. The projected column reflects estimated amounts compared to the amounts included in the adopted budget for the current year. The projected ending balance of the current fiscal year then becomes the beginning balance for the projected FY 2016 budget year. Accompanying the statements are narratives and graphs which describe the major features of that particular fund. Within each fund there may be one or more department's presentation that includes their accomplishments for the previous year, a description of the department and its activities, and operational goals for the upcoming year. The funding for each department, as well as the unit's staffing are summarized over a number of years.

Funds

General Fund provides detailed analysis of the City's general operating activities, revenues, expenditures, and fund balances.

Special Revenue Funds provide a separate accounting for the various Special Revenue Funds that include: Community Impact Fee Fund, Hotel Occupancy Tax Fund, Court Security Fund, Court Technology Fund, Law Enforcement Fund, South Manvel Development Authority (S.M.D.A.) and the Manvel Economic Development Corporation (M.E.D.C.).

Internal Service Fund provides a separate accounting for the Vehicle & Equipment Replacement Program, which charges appropriate user departments.

Capital Projects Fund provides a separate accounting for the Capital Improvement Program projects that are detailed in the program and funded either by the issuing of debt or annual budget allocations.

Utility Fund provides accounting for the City's water & wastewater operations which are financed and operated similar to a private business enterprise.

Basis of Accounting and Budgeting

The City's finances are accounted for in accordance with generally accepted accounting principles established by the Government Accounting Standards Board (GASB) and both financial and budgeting documents are prepared on this basis and all funds are included in both financial statements and budget documents.

- The accounts of the City are organized and operated on the basis of funds and account groups. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded in those funds. Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, Debt Service and Capital Project Funds.
- Governmental fund types use the flow of current financial resources, measurement focus, and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Ad valorem, sales, hotel, franchise, and tax revenues recorded in the General fund and ad valorem revenues recorded in the Debt Service fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when they are received in cash because they are generally not measurable until they are actually received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available

financial resources. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.

- The City utilities uses encumbrance accounting for its Governmental fund types, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.
- The City's Proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.
- The City's annual budgets are prepared and adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds except the capital projects funds, which adopt project-length budgets. Budgets can be amended at the department level of control by the city council.
- The issuance of Statement 34 by the Governmental Accounting Standards Board has influenced the creation and reporting of individual funds. GASB 34 essentially mandates dual accounting systems; one for government-wide reporting (i.e. the government as a single entity) and another for individual fund reporting. Under GASB 34 for individual funds, the City will continue utilizing the accounting and budgeting process as described above. However, because GASB 34 mandates the flow of economic resources measurement focus and accrual basis of accounting for government-wide reporting, extensive reconciliation must be performed to present aggregated fund information in the government-wide reporting model. Therefore, individual operating funds will be created with the objective of reducing funds of government-wide reconciliation as much as possible. When appropriate, individual funds will be examined as to whether it will be appropriate to account for them as proprietary fund types. Also, the City will limit the use of internal service funds and incorporate the financial transactions of those funds into other governmental funds.

Financial Management Policies

Introduction

The City of Manvel has an important responsibility to its citizens to carefully account for public funds, to manage municipal finance wisely, and to plan for adequate funding of services desired by the public.

The main objective of the Financial Management Policy is to enable the City to achieve a long-term stable and positive financial condition. The key words of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The purpose of the Financial Management Policy is to provide guidelines for planning and directing the City's day-to-day financial affairs and to assist staff in developing recommendations to the Manvel City Council. Specifically, this policy framework mandates the pursuit of the following fiscal objectives:

Revenues: Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

Expenditures: Identify priority services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

Capital Expenditures and Improvements: Annual review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

Staffing and Training: Staffing levels shall be adequate for the fiscal departments of the City to function effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Possible ways to increase efficiency shall be explored before adding staff. However, the staffing levels shall not be inadequate or marginal such that the internal controls are jeopardized or personnel turnover rates are unacceptable.

The City shall support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff shall be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

Fund Balance/Working Capital/Retained Earnings: Maintain the fund balance, working capital and retained earnings of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position from emergencies.

Debt Management: Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of the debt payments on current and future revenues.

Investments: Invest the City's operating cash to ensure its safety, provide necessary liquidity and optimize yield.

Intergovernmental Relations: Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.

Grants: Aggressively investigate, pursue and effectively administer federal, state and foundation grants-in-aid, which address the City's current priorities and policy objectives.

Allowance Write-Off Policy: Annually review accounts receivable to determine if collection efforts need adjustment or if accounts meet write-off qualifications.

Delinquency Policy (Utility Billing): Enforce penalties and turn-off procedures for delinquent water accounts as prescribed.

Economic Development: Initiate, encourage, and participate in economic development efforts to create job opportunities, and strengthen the local economy and tax base.

Fiscal Monitoring: Prepare and present reports for the current and multi-year periods that analyze, evaluate, and forecast the City's financial performance and economic condition.

Accounting, Auditing, and Financial Reporting: Comply with prevailing federal, state, and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), The American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers' Association (GFOA).

Internal Controls: maintain an environment to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition.

Risk Management: Prevent and/or reduce financial impact to the City due to claims and losses through prevention, through transfer of liability, and/or through a program of self-insuring of the liability.

Budget: Develop and maintain a balanced budget which presents a clear understanding of goals, services levels, and performance standards and which shall be to the extent possible "user friendly" for citizens. Balanced budget means revenues meet or exceed expenditures.

Revenues

1. Balance and Diversification in revenue sources: The City shall strive to maintain a balance diversified revenue system to protect the City from fluctuation in any one source.
2. User Fees: For services that benefit specific users, when possible the City shall establish and collect fees to recover the cost of those services. Where feasible and desirable, the City shall seek to recover full direct and indirect costs whereas not to prohibit economic development. City staff shall review user fees on a regular basis to calculate their full costs recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

3. Property Tax Revenues/Tax Rates: The City shall endeavor to balance its reliance on property tax revenues by revenue diversification, implementation and continued use of user fees, and economic development. The city shall also strive to minimize tax rate increases.
4. Water/Wastewater Enterprise Utility Funds User Fees: Utility rates and Enterprise Funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital.
5. Revenue Estimates for Budgeting: In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates for current and multi-year periods. The process shall include the analysis and probability of economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and mid-year service reductions.

Expenditures

1. Current Funding Basis: The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year's savings.
2. Contracted Labor: The City will utilize contracted labor for the provision of City services whenever private contractors can perform the established levels of service at the least expense to the City.
3. Avoidance of Operating Deficits: The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue estimates are such that an operating deficit is projected at year-end.
4. Maintenance of Capital Assets: Through the Vehicle/Equipment Replacement Fund and within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.
5. Periodic Program Review: Periodic program reviews for efficiency and effectiveness shall be performed. Programs not meeting efficiency of effectiveness shall be brought up to required standards or be subject to reduction or elimination.
6. Purchasing: The City shall make every effort to maximize any discounts offered by creditors/vendors. Vendors with balances due the City will have payments due the vendor offset against the amount due the City. The City will follow state law concerning the amount of the purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall obtain the most favorable terms and pricing possible. Every effort will be made to include minority business enterprises in the bidding process.

Capital Expenditures and Improvements

1. Capital Improvements Planning Program: The City shall annually review the Capital Improvement Plan ("CIP"), the current status of the City's infrastructure, replacement and renovation needs, and potential new projects and update the plan as appropriate. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs resource availability. For every project, all operation, maintenance and replacement costs shall be fully estimated and disclosed. The CIP shall also present the City's long-term borrowing plan, debt payment schedules, and other debt outstanding or planned including general obligation bonds, revenue bonds, certificates of obligation, and lease/purchase agreements when appropriate.
2. Capital Assets: A capital asset will be defined as equipment that exceeds \$5,000 and has a useful life that exceeds 3 years.
3. Replacement of Vehicle/Equipment Capital Assets on a Regular Schedule: The City shall annually prepare a schedule for the replacement of its vehicle/equipment capital assets associated with General Fund and Water/Wastewater Utility Fund operations through the Vehicle/Equipment Replacement Fund. Capital assets included in this fund will be authorized by charges to the departments using the assets. The amortization charges will be sufficient for replacing the capital equipment at the end of its expected useful life. The amortization charges application of those funds for replacement purposes will be accounted for in the Vehicle/Equipment Replacement Fund.

Fund Balance

1. General Fund Undesignated Fund Balance: The City shall strive to maintain the General fund undesignated fund balance at a target of 20% with the minimum being 15% and the maximum being 25%.
2. Debt Service Fund Balance: The City shall strive to maintain the Debt Service Fund balance at a target of 20% with the minimum being 15% and the maximum being 25%.
3. Utility Working Capital and Retained Earnings of Other Operating Funds: In other operating funds, the City shall strive to maintain a positive retained earnings position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the minimum working capital in the Water and Wastewater Fund shall be a target level of 20% of current year budgeted operating expenditures with the minimum being 15% and the maximum balance being 25%.
4. Use of the Fund Balance/Retained Earnings: Fund Balance/Retained Earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases and capital projects that cannot be accommodated through current year savings. Should such use reduce the balance below the minimum level set as the objective for that fund, recommendations will be made on how to restore it.

Debt Management

1. Use of Debt Financing: Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, tax notes and lease/purchase agreements.
2. Amortizations of Debt: Amortization of debt shall be structured in accordance with a multi-year capital improvement plan. The term of a debt issue will never exceed the useful life of the capital asset being financed.
3. Affordability Targets: The City shall use an objective analytical approach to determine whether it can afford to assume new debt beyond the amount it retires each year. This process shall compare general accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures as determined in the City's annual update to the Capital Improvement Plan. The decision on whether or not to assume new debt shall be based on these costs and benefits.
4. Bidding Parameters: The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market condition and other prevailing factors. Parameters to be examined include:
 - Limits between lowest and highest coupons
 - Coupon requirements relative to the yield curve
 - Method of underwriter compensation, discount or premium coupons
 - Use of True Interest Cost (TIC) vs. Net Interest Cost (NIC)
 - Use of bond insurance
 - Deep discount bonds
 - Variable rate bonds
 - Call provisions
5. Bond Issuance Advisory Fees and Costs: The city will be actively involved in the selection of all financial advisors, underwriters, paying agents, and bond counsel. The City will carefully itemize and scrutinize all costs associated with the issuances of the bonds.
6. Sale Process: The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated bid.
7. Rating Agencies Presentation: Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.
8. Continuing Disclosure: The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.
9. Debt Refunding: The Finance Director and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. A proposed refunding of debt should provide value benefit as a percent of refunded principal of at least 3.5%.

Investments

The city cash shall be invested in such a manner so as to ensure the absolute safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest possible yield in accordance with the City's Investment Policy. Interest earned from investment shall be provided. Cash forecasting models and procedures will be employed to maximize the amount of investment funds.

Grants

1. Grant Guidelines: The City shall seek, apply for, and obtain those grants that are consistent with priority needs and objectives identified by Council.
2. Indirect Costs: The City shall recover indirect costs to the maximum amount allowed by the funding source. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.
3. Grant Review: The City shall review all grant submittals for their cash or in-kind match requirement, their potential impact on the operating budget, and the extent which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified and approved prior to application.
4. Grant Program Termination: the City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available unless alternate funding is identified.

Allowance Write-Off Policy

Write-offs of Account Receivables (A/R) are reviewed annually by the Director of Finance. A/R's are eligible for write off if 18 months or older. Documentation of notices, letters, and telephone calls should be made for each write off.

Exceptions

- A. Legal notification that account balances have been discharged through bankruptcy or legal notification of death of the debtor:
- B. Forgery/Police Cases: Cases of forgery, involving the Police, may be submitted for write-off prior to the 18-month stipulation only if accompanied by Police reports and full documentation of the case. It must also be determined whether there is any possibility of recovery.
- C. Active Account: If an account has recorded payment activity within four (4) months prior to 18 months, the account should not be considered for write-off.

Delinquency Policy (Utility Billing)

If the utility account is not paid when due, the city shall assess a fee that has been adopted by the city council for delinquency payment and give notice that the utility account is delinquent.

In addition, the notice shall:

- a. Set a date for water turn-off; and
- b. Specify that service will be shut off unless payment in full is made to the city by stipulated date; and
- c. Advise that an additional charge per the ordinance adopted by the city council will be added to the bill when service is reconnected; and
- d. Extensions can only be granted by Director of Finance and only for a maximum of 12 months.

Accounting, Auditing, and Financial Reporting

The City shall comply with prevailing local, state, and federal regulations. Its accounting practices and financial reporting shall conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Governmental Finance Officers Association (GFOA). The City Council shall select an independent firm of certified public accountants to perform an annual audit of all operations. The audit firm must demonstrate that they have the breadth and depth of staff to handle the City's audit in a timely manner. The audited financial statement should be prepared and presented to Council for approval within 120 days of the close of the fiscal year.

Internal Controls

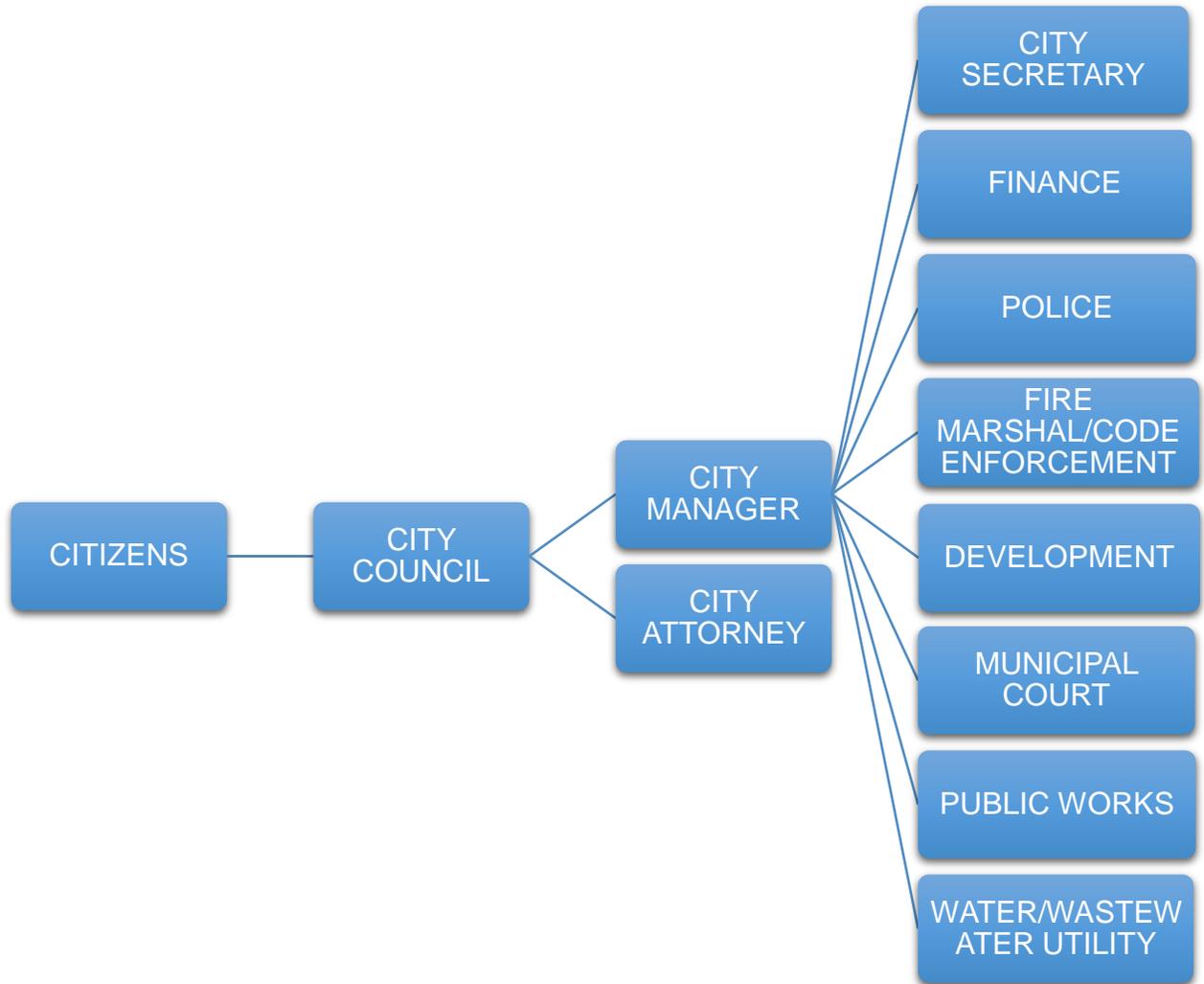
The Director of Finance is responsible for the development of citywide written guidelines on purchasing, cash handling, internal controls, and other financial matters. The Director of Finance will assist department managers as needed in tailoring these guidelines into detailed written procedures to fit each department's specific requirements.

Each department manager is responsible to ensure that good internal controls are followed throughout his or her department, that all finance department guidelines on purchase and internal controls are implemented, and that all independent auditor control recommendations are addressed.

CALCULATION AND DISTRIBUTION OF PROPERTY TAX ASSESSMENT

	<u>FY2014 Actual</u>	<u>FY2015 Budget</u>	<u>FY2015 Estimate</u>	<u>FY2016 Adopted Budget</u>
TAXABLE VALUE	\$375,156,104	\$ 393,524,524	\$ 409,805,722	\$ 473,138,556
Collection Percentage	100%	100%	100%	100%
LEVY				
General Fund Levy	\$ 1,931,990	\$ 1,992,808	\$ 2,075,256	\$ 2,245,733
Debt Service Levy	\$ 273,414	\$ 289,634	\$ 301,617	\$ 498,470
Total Levy	\$ 2,205,404	\$ 2,282,442	\$ 2,376,873	\$ 2,744,204
TAX RATE SUMMARY				
General Fund	0.514983	0.506400	0.506400	0.474646
Debt Service Fund	0.07288	0.073600	0.073600	0.105354
Total	0.587863	0.580000	0.580000	0.580000

City of Manvel Organization Chart



PERSONNEL

	FY2013	FY2014	FY2015	FY2016
General Fund				
Administration				
City Manager	1	1	1	1
City Secretary	1	1	1	1
City Attorney	0	0	1	1
Finance				
Finance Director	0	0	1	1
Utility Billing Clerk	1	1	1	1
Municipal Court				
Municipal Court Administrator	1	1	1	1
Deputy Court Clerk	1	1	1	1
Development Services				
Development Services Director	0	0	0	0
Permits Coordinator	1	1	2	2
Part-Time Permits Clerk	0.5	0.5	0	0
Public Works				
Public Works Director	1	1	1	1
Supervisor	1	1	1	1
Heavy Equip Operator	1	1	1	1
Public Works Worker II	2	2	2	3
Public Works Worker III	2	2	2	2
Part-Time PW Worker I	0.5	0.5	0.5	0.5
Part-Time Seasonal Worker	0.5	0.5	0.5	0.5
Fire Marshal/Code Enforcement				
Fire Marshal	0	0	1	1
Fire Inspector/Code Enf. Officer	0	0	1	1
Police				
Police Chief	1	1	1	1
Sergeant	2	2	2	4
Detective	0	0	1	1
Patrol Officer	8	8	8	8
911 Supervisor	1	1	1	1
911 Dispatcher	5	5	5	6
Total General Fund	31.5	31.5	37	41
Enterprise Fund				
Plant Operator III	1	1	1	1
Plant Operator I	0	0	1	1
Total Enterprise Fund	1	1	2	2

ALL FUNDS SUMMARY

	General Fund	Vehicle/Equip Replacement Fund	Debt Service Fund	Water & Wastewater Utility Fund	Community Impact Fee Fund	Capital Projects Fund	Hotel Occupancy Tax Fund	Court Security Fund	Court Technology Fund	Law Enforcement Fund	PEG Fee Fund	S.M.D.A. Fund	TIRZ #3 Fund	M.E.D.C. Fund	Consolidated-All Funds
Revenues															
Ad Valorem Taxes	2,256,168		507,475									6,400	6,400	650,000	3,426,443
Other Taxes	1,310,000						57,000					9,600	5,000		1,381,600
Franchise Fees	385,000										10,000		9,600		404,600
License & Permits	916,500														916,500
Fines & Fees	160,500							4,500	5,500						170,500
Interest	7,500			1,500			700	25	25					300	10,050
Other Revenue	45,760	350,307								-					396,067
Contributions/Grants					150,000										150,000
Service Fees				488,500											488,500
Transfer-Ins			90,526			80,000									170,526
Total	5,081,428	350,307	598,001	490,000	150,000	80,000	57,700	4,525	5,525	-	10,000	16,000	21,000	650,300	7,514,786
Expenditures															
Administration	1,156,706												112	42,250	1,199,068
Library	43,585														43,585
Finance	198,350														198,350
Municipal Court	162,862							4,500	1,200						168,562
Development	503,145				10,000							16,000			529,145
Public Works	1,272,102														1,272,102
Parks	27,700														27,700
Fire Marshal/Code Enf.	198,346														198,346
Police	1,592,964									-					1,592,964
Tourism & Arts							2,055								2,055
Utilities				435,701											435,701
Capital Outlay/Projects		373,489				205,000									578,489
Debt Service			595,001												595,001
Total	\$ 5,155,760	\$ 373,489	\$ 595,001	\$ 435,701	\$ 10,000	\$ 205,000	\$ 2,055	\$ 4,500	\$ 1,200	\$ -	\$ -	\$ 16,000	\$ 112	\$ 42,250	\$ 6,841,068
Other Sources															
Transfers													(20,888)	(608,050)	(628,938)
Debt Proceeds															-
Total	-	-	-	-	-	-	-	-	-	-	-	-	(20,888)	(608,050)	(628,938)
Revenues															
Over(Under)	\$ (74,332)	\$ (23,182)	\$ 3,000	\$ 54,299	\$ 140,000	\$ (125,000)	\$ 55,645	\$ 25	\$ 4,325	\$ -	\$ 10,000	\$ -	\$ -	\$ 0	\$ 44,780
Beginning															
	\$ 3,643,919	\$ 158,840	\$ 139,515	\$ 142,419	\$ 341,450	\$ 199,900	\$ 276,009	\$ 8,417	\$ 9,297	\$ 2,343	\$ 32,853	\$ 39,276	\$ -	\$ 1,026,210	\$ 6,020,449
Ending Fund															
	\$ 3,569,587	\$ 135,658	\$ 142,515	\$ 196,718	\$ 481,450	\$ 74,900	\$ 331,654	\$ 8,442	\$ 13,622	\$ 2,343	\$ 42,853	\$ 39,276	\$ -	\$ 1,026,211	\$ 6,065,229
% of Fund Balance to															
	69%	36%	24%	45%	4815%	37%	16139%	188%	1135%	N/A	N/A	245%	0%	2429%	89%

*All funds are appropriated through the budget process.

General Fund

The General Fund accounts for resources traditionally associated with governments which are not required to be accounted for in another fund.

During the budget process, it is the General Fund that receives the most attention from City staff, the council, and the public. The attention is well deserved because it is this fund that reflects most of the critical issues affecting the community, from establishing a tax rate to determining employee staffing and benefits.

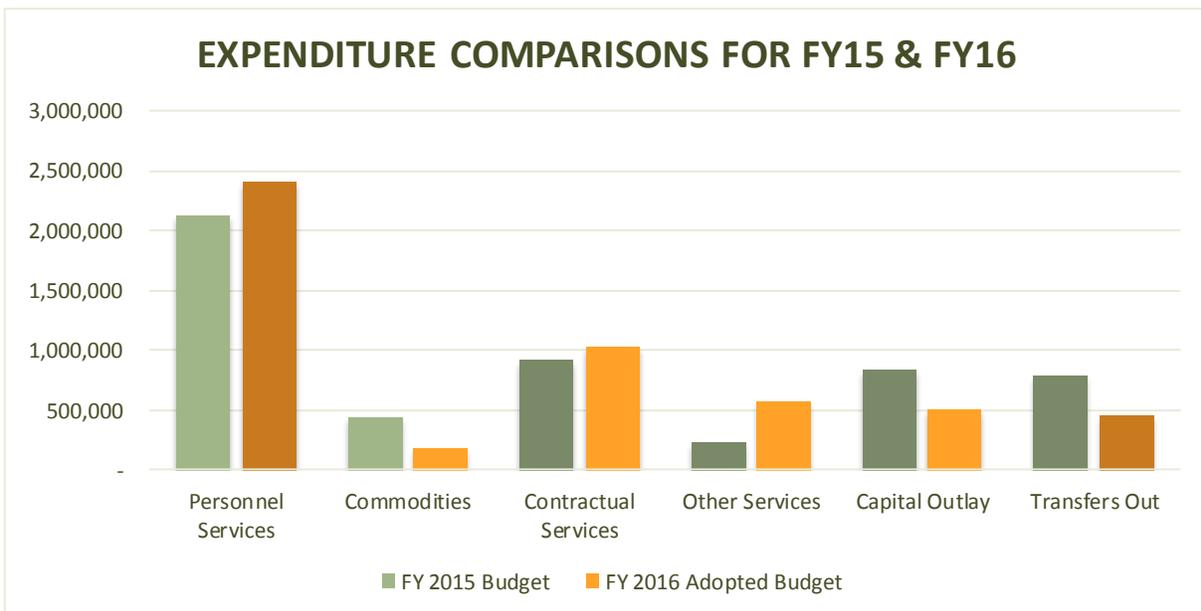
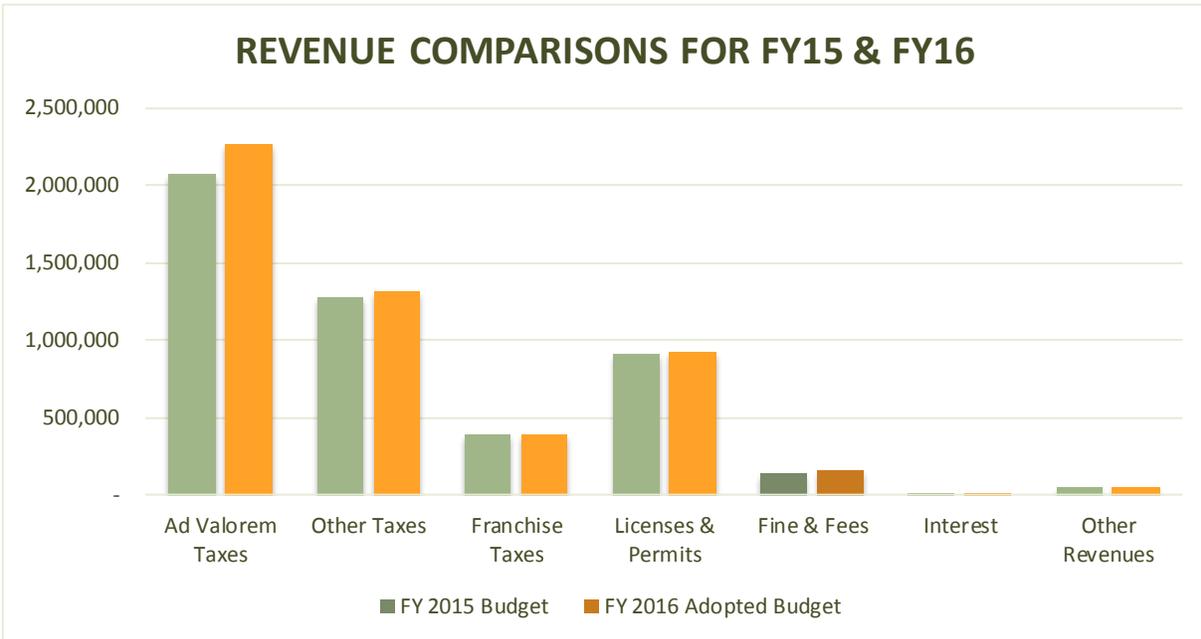
The ending fund balance in the General Fund for FY2015 is projected to be \$3,643,919. Revenues for this adopted budget FY2016 are \$5,081,428 which is basically level with last year's revenues. This is mainly due to the loss of Sales Tax allocated from the economic development sales tax which by law has expired and returned to the Manvel Economic Development Corporation (M.E.D.C.). A projected increase in property taxes of about \$200,000 and sales taxes of approximately \$300,000 will offset the loss from the road and street sales tax expiration.

Expenditures for operations in the FY2016 budget are \$5,155,760 which is actually lower than the FY2015 expenditures of \$5,335,806. This reduction is mainly due to the elimination of the road projects associated with the sales tax received from the M.E.D.C. during FY2015. Included in the budget is a 3% salary adjustment for employees, longevity program based on years of service, and additional personnel in the police department and public works department. Major supplemental programs consists of public safety console, communication equipment, and hand-held radio upgrades for public safety and public works field personnel.

Descriptions, goals and personnel staffing are included in each departmental section.

General Fund Summary

<u>GENERAL FUND</u>	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated Actual	FY 2016 Adopted Budget
Beginning Fund Balance	\$ 2,422,895	\$ 3,374,355	\$ 3,374,355	\$ 3,643,919
<u>REVENUES:</u>				
Ad Valorem Taxes	1,859,645	2,077,500	2,077,800	2,256,168
Other Taxes	1,351,292	1,270,000	1,418,000	1,310,000
Franchise Taxes	409,311	385,000	385,000	385,000
Licenses & Permits	1,071,222	915,500	956,500	916,500
Fine & Fees	157,608	144,000	160,000	160,500
Interest	5,669	4,500	10,000	7,500
Other Revenues	293,389	47,360	209,568	45,760
Total Revenues	5,148,136	4,843,860	5,216,868	5,081,428
<u>EXPENDITURES:</u>				
Personnel Services	1,694,187	2,129,325	1,980,424	2,402,249
Commodities	413,475	446,800	430,541	186,120
Contractual Services	908,117	907,717	851,229	1,036,788
Other Services	238,296	230,021	230,569	572,816
Capital Outlay	318,143	840,002	766,100	504,500
Transfers Out	624,458	781,941	688,441	453,287
Total Expenditures	4,196,676	5,335,806	4,947,304	5,155,760
Revenues Over(Under) Expenditures	951,460	(491,946)	269,564	(74,332)
Ending Fund Balance	\$ 3,374,355	\$ 3,370,855	\$ 3,643,919	\$ 3,569,587
Fund Balance as a % of Expenditures	80%	63%	74%	69%



General Fund Revenues

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
GENERAL FUND					
Revenues					
10 01 4000	Current Ad Valorem Tax Rev.	1,807,547	2,041,000	2,041,000	2,222,668
10 01 4005	Personal Property Taxes	545	500	800	500
10 01 4010	Delinquent Ad Valorem Tax Revenue	32,197	20,000	20,000	18,000
10 01 4011	P&I on Ad Valorem Taxes	19,901	16,000	16,000	15,000
	Ad Valorem Taxes Total	1,860,190	2,077,500	2,077,800	2,256,168
10 02 4030	Sales Tax Revenue	1,079,100	1,020,000	1,168,000	1,310,000
10 02 4035	Street Maintenance Sales Tax	272,181	250,000	250,000	-
10 02 4038	Mixed Beverage Sales Tax	11	-	-	-
	Other Taxes Total	1,351,292	1,270,000	1,418,000	1,310,000
10 03 4100	Franchise Tax Revenue-Utilities	409,311	385,000	385,000	385,000
	Franchise Fee Total	409,311	385,000	385,000	385,000
10 04 4200	Permits CC Convenience Fees	1,032	500	1,000	500
10 04 4201	Seismic Permit	-	-	-	-
10 04 4203	Permits & Licenses	856,900	725,000	740,000	710,000
10 04 4204	Licenses & Permits PD	-	-	-	-
10 04 4205	Rezoning application fees	4,500	-	5,500	1,000
10 04 4206	Abandonment Fees	-	-	-	-
10 04 4207	Plat Fees	400	15,000	10,000	15,000
10 04 4209	Plan Reviews	208,390	175,000	200,000	190,000
10 04 4214	Iowa Colony Dispatch	5,160	5,160	-	5,160
10 04 4218	Comp Plan Income	-	-	-	-
	License & Permit Total	1,076,382	920,660	956,500	921,660
10 05 4400	Court Fines	156,968	143,500	160,000	160,000
10 05 4403	Judge Fees	-	-	-	-
10 05 4404	OMNI/TLFTA Revenue	640	500	-	500
	Fines and Fees Total	157,608	144,000	160,000	160,500
10 06 4600	Interest Income	5,669	4,500	10,000	7,500
	Interest Total	5,669	4,500	10,000	7,500
10 07 4700	Lease - Annual Rental	1,500	1,500	1,500	-
10 07 4701	Skynet - Lease Rental	8,375	8,400	8,400	8,400
10 07 4702	Park Rentals	-	-	-	-
10 07 4720	Pipeline Inspection Fees	-	-	-	-
10 07 4721	Pipeline Application	6,000	1,000	1,000	1,000
10 07 4722	Drilling Waiver	-	-	-	-
10 07 4723	Pipeline ROW Crossing Fees	31,000	20,000	20,000	20,000
10 07 4750	HGAC Grant Revenues	42,200	-	-	-
10 07 4801	Ground Lease - ESD #3	-	100	-	-
10 07 4802	AISD Dispatch	8,000	8,000	8,000	8,000
10 07 4803	TCLEOS	1,229	1,200	1,228	1,200
10 07 4804	Sale/Disposition of Vehicles	19,321	-	-	-
10 07 4805	Rev. Manvel Cultural Education	10,000	-	-	-
10 07 4807	Donations - Fireworks	-	-	-	-
10 07 4808	Donations for City Events	6,230	1,000	2,900	1,000
10 07 4809	Donations-Defibrillator (AED)	-	-	-	-
10 07 4810	Police Association Donations	6,889	-	-	-
10 07 4811	Other Income	-	1,000	39,540	1,000
10 07 4820	Loan Financing Proceeds	147,485	-	127,000	-
	Other Revenue Total	288,229	42,200	209,568	40,600
	Total	5,148,136	4,843,860	5,216,868	5,081,428

ADMINISTRATION

- City Management
- City Council
- City Secretary
- City Attorney
- Library

MISSION STATEMENT

“ The City of Manvel will continue to be a unique, vibrant, growth-managed community that will meet the needs of its citizens through the efforts of local governmental and civic-minded individuals by promoting well-planned development, cost-effective professional management, and competent and responsive municipal services”

FY 2015 DEPARTMENTAL ACCOMPLISHMENTS

- City Council hired a full time City Attorney
- Hired full time Finance Director
- Coordinated development of Drainage Plan and Thoroughfare Plan

DEPARTMENT: **ADMINISTRATION**FUNDING SOURCE: **GENERAL FUND**

DEPARTMENTAL DESCRIPTION

The Administration Department provides overall direction and administration of the City organization through the Council and Management Department. The Department includes the offices of the City Council, City Manager, City Attorney and the City Secretary. The City Manager is the Chief Executive Officer of the City and is appointed by the Mayor and City Council. The City Manager, under the guidelines of the City Charter, Code of Ordinances, and State Law, administers City ordinances and the policies of the City Council. The office provides the direction, leadership, and coordination of all departments. The City Manager appoints all department heads, with the exception of the City Secretary, City Attorney and Municipal Court Judge, who are appointed by the City Council. He also directs the City's economic development activities.

The City Attorney provides a wide range of legal services to the City, including advising City Council, City boards, and City management on legal matters; representing the City in judicial proceedings, preparing ordinances, resolutions, contracts, deeds and other legal documents.

The City Secretary is an officer of the City, appointed by the Mayor and Council. The City Secretary's Office is responsible for the preparation and dissemination of the City Council meetings agendas and packets. This office is responsible for maintaining all legal transactions, City Council minutes, agendas, deeds, ordinances, resolution, contracts, and a vast array of other historical and regulatory information. The City Secretary is designated as the City's Records Management Officer by both state law and City ordinance. The City Secretary serves as the Election Official. As in many cities, the City Secretary's Office serves as a resource for citizens and a link between citizens and the City organization.

DEPARTMENT: ADMINISTRATION

FUNDING SOURCE: GENERAL FUND

DEPARTMENTAL GOALS

City Management

- Continue to develop organization to meet the needs of the on-coming growth in the City
- Coordinate departments to develop strategic plans that achieve the overall goals of the City.

City Attorney

- Continue to advise City Council on issues presented throughout the year
- Advise city staff on critical issues that develop during challenges throughout the year

City Secretary

- Develop methods to compile and disseminate council meeting packets in the most efficient manner
- Continue to assist city staff in maintaining proper record retention procedures

PERSONNEL SCHEDULE

	FY 2014 <u>Actual</u>	FY 2015 <u>Budget</u>	FY 2015 <u>Estimate</u>	FY 2016 <u>Budget</u>
City Manager	1	1	1	1
City Secretary	1	1	1	1
City Attorney	-	<u>1</u>	<u>1</u>	<u>1</u>
Total Full-Time Employees	2	3	3	3

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
Expenditures					
Administration					
Personnel Services					
10 10 5000	Salaries	307,771	307,000	307,000	296,000
10 10 5004	Taxes, Social Security	13,316	25,000	19,700	23,000
10 10 5005	Retirement	3,602	14,700	12,412	17,133
10 10 5030	Health & Life Insurance	16,455	22,000	18,838	22,182
10 10 5035	Cell Phone Allowance				1,200
10 10 5040	Workers Compensation				692
Total		341,144	368,700	357,950	360,207
Commodities					
10 10 5220	Janitorial Supplies & Cleaning	4,414	5,500	5,000	5,500
10 10 5222	Postage	2,211	1,000	1,176	2,020
10 10 5230	Office Expense	7,806	7,500	7,500	9,000
10 10 5230	Office Expense	1,393	1,000	3,000	-
Total		15,824	15,000	16,676	16,520
Contractual Services					
10 10 5340	Copier Lease/Maintenance	1,438	2,400	2,580	4,880
10 10 5362	Record Retention	5,342	1,200	700	1,500
10 10 5380	Building Repair & Maintenance	3,746	5,000	5,000	5,000
10 10 5400	Legal Fees		10,000	10,000	10,000
10 10 5418	Employment Testing				4,000
10 10 5420	Electricity	2,405	2,500	2,400	2,500
10 10 5422	Electricity-Street Lights	55,713	50,000	49,500	50,000
10 10 5430	Gas Utilities	200	240	240	240
10 10 5432	Rental Equipment	1,948	4,800	2,500	5,000
10 10 5438	County Recording Fees	300	1,500	1,200	700
10 10 5440	Computer Maintenance/Support	20,520	25,000	24,500	31,000
10 10 5441	Computer Software	16,685	12,000	11,750	12,000
10 10 5442	Website Administration	3,465	11,000	10,500	10,000
10 10 5445	Telephony	6,691	6,000	6,680	-
10 10 5445	Telephony		2,175	2,250	38,200
10 10 5458	Maintenance Agreements	2,734	3,000	3,000	4,000
10 10 5458	Maintenance Agreements		1,000	1,000	-
10 10 5474	Emergency Management	5,731	1,500	1,200	25,000
10 10 5476	Codification	6,695	6,000	3,000	6,000
10 10 5550	Radio Usage		-	-	1,968
10 10 5560	CB Watershed/Drainage	2,525	2,525	-	2,525
Total		136,138	147,840	138,000	214,513
Other Services					
10 10 5620	Council Expenses	501	1,000	500	-
10 10 5622	Dues & Subscriptions	5,617	5,000	3,000	5,000
10 10 5630	Insurance and bonds	26,991	24,000	26,000	60,502
10 10 5631	Workers Compensation	26,314	31,000	31,000	-
10 10 5632	City Functions & Meetings	1,785	1,300	4,280	4,500
10 10 5633	Public Notice Expense	6,135	3,500	6,000	5,000
10 10 5645	Training & Travel	1,885	2,000	1,500	3,000
10 10 5650	Mileage	3,254	3,500	3,400	300
10 10 5676	Elections Expense	2,470	3,300	3,300	3,000
10 10 5678	Holiday Events	6,740	5,000	2,000	5,000
10 10 5695	Mayor Expenses	455	500	500	-
10 10 5699	Goodwill	489	500	524	-
10 10 5748	Emergency Notification		4,376	4,376	4,376
Total		82,636	84,976	86,380	90,678
Capital Outlays					
10 10 6020	Capital Outlay-Equipment		50,000	10,000	9,000
10 10 6080	Capital Outlay-Building				6,000
10 10 6030	Capital Outlay - Vehicles		87,500	87,500	-
10 10 6040	Capital Outlay-Furniture & Fixtures	179	2,002	4,700	-
10 10 6070	Capital Outlay - Improvements	173,498	8,000	8,000	6,500
10 10 6090	Capital Outlay-Land		285,000	285,000	-
10 10 6201	MEDC Project	24,817	-	880	-
10 10 6202	CDBG Grant Funds		-	16,192	-
Total		198,494	432,502	412,272	21,500
Transfers					
10 95 8420	Rodeo Palms 380 Agreement	299,602	316,500	316,500	300,000
10 95 8430	Transfer Out - Capitatl Projects	54,090	115,000	115,000	65,000
10 95 8430	Transfer Out - Capitatl Projects				15,000
10 95 8440	Vehicle & Equip Replacement Fund		101,992	101,992	-
10 95 8440	Vehicle & Equip Replacement Fund	66,560	17,500	17,500	-
10 95 8440	Vehicle & Equip Replacement Fund	147,485	137,449	137,449	-
10 95 8540	Transfer to Enterprise	56,721	93,500	-	-
10 95 8700	Salary Adjustments-C.O.L.A.				60,962
10 95 8702	Longevity				12,325
Total		624,458	781,941	688,441	453,287
Total		1,398,694	1,830,959	1,699,719	1,156,706

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
Library					
Commodities					
10 15 5220	Janitorial Supplies & Cleaning	256	500	500	500
Total		256	500	500	500
Contractual Services					
10 15 5426	Electrical-Library	4,274	4,000	3,500	4,000
10 15 5445	Telephony	717	1,220	1,000	1,220
10 15 5459	Lease Expense-Library	32,413	32,738	32,738	34,035
Total		37,404	37,958	37,238	39,255
Other Services					
10 15 5630	Insurance and bonds	320	500	500	-
10 15 5635	Building Repair/Maintenance	49	500	500	500
10 15 5670	Book Plan-Library	3,301	3,330	3,301	3,330
Total		3,670	4,330	4,301	3,830
Capital Outlay					
10 15 6040	Capital Outlay-Furniture & Fixtures	199	-	-	-
Total		199	-	-	-
Department Total		41,529	42,788	42,039	43,585

FINANCE

- Finance Administration
- Accounting & Budget
- Purchasing & Risk Management

MISSION STATEMENT

“ The City of Manvel will continue to be a unique, vibrant, growth-managed community that will meet the needs of its citizens through the efforts of local governmental and civic-minded individuals by promoting well-planned development, cost-effective professional management, and competent and responsive municipal services”

FY 2015 DEPARTMENTAL ACCOMPLISHMENTS

- Completed the Annual Financial Report five months earlier than the previous year audit report.
- Solicited and awarded new Enterprise Resource Program (ERP) for financial applications.
- Implemented new ERP in anticipation of the new fiscal year.
- Solicited and awarded new Bank Depository Agreement

DEPARTMENT: **FINANCE**FUNDING SOURCE: **GENERAL FUND****DEPARTMENTAL DESCRIPTION**

The Finance Department has general responsibility for the financial administration of the City. The Department is responsible for recording and documenting all financial transactions, idle fund investment, debt management, budget preparation and coordination, risk management, tax collection, centralized cash receipts, accounts receivable, contract management, purchasing goods and services for the City, and payment of all invoices.

DEPARTMENTAL GOALS

- Monitor effectiveness of ERP implementation and investigate best practices in regard to proper utilization of software.
- Prepare and submit the FY2016 Annual Budget for the GFOA Distinguished Budget Reporting award.
- Continue to organize accounting records in a proper retrievable manner.
- Investigate and implement where possible the utilization of credit card processing for payment of fees and services.
- Prepare the annual financial statements in the format of a Comprehensive Annual Financial Report and submit to the GFOA for meeting the Excellence in Reporting designation.

DEPARTMENT: **FINANCE**

FUNDING SOURCE: **GENERAL FUND**

DEPARTMENTAL OPERATIONS

The Finance Department maintains the books and records for the city financial activities. It is responsible for protecting the assets of the city and managing the risk of its operations. Purchases of goods and services are monitored by this department in accordance with state law. Contracts and invoices are processed and checks are prepared accordingly. Payroll timesheets are checked for quality control and bi-weekly payroll is performed in this department. Investment of available funds is also performed by the Finance Director.

PERSONNEL SCHEDULE

	<u>FY 014 Actual</u>	<u>FY2015 Budget</u>	<u>FY2015 Estimate</u>	<u>FY2016 Budget</u>
Director of Finance	--	1	1	1
Utility Billing Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
 Total Full-Time Employees	 1	 2	 2	 2

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
Finance					
Personnel Services					
10 20 5000	Salaries	37,279	118,500	93,000	121,400
10 20 5004	Taxes, Social Security	3,004	9,600	6,510	9,300
10 20 5005	Retirement	757	5,850	4,430	7,028
10 20 5030	Health & Life Insurance	7,381	14,500	7,354	14,788
10 20 5035	Cell Phone Allowance				900
10 20 5040	Workers Compensation				284
	Total	48,421	148,450	111,294	153,700
Contractual Services					
10 20 5441	Computer Software	-	18,946	18,946	-
10 20 5450	Tax Assessor Fees	1,532	1,650	1,607	1,650
10 20 5475	Accounting Fee Expense	57,200	-	-	-
10 20 5477	Audit & Professional Fees	19,400	24,000	20,000	24,000
10 20 5479	Appraisal Fees	15,940	16,000	16,000	16,000
	Total	94,072	60,596	56,553	41,650
Other Services					
10 20 5645	Training & Travel	365	1,000	500	2,500
10 20 5650	Mileage	1,396	1,500	1,500	500
	Total	1,761	2,500	2,000	3,000
	Department Total	144,254	211,546	169,847	198,350

MUNICIPAL COURT

- **Municipal Court**

MISSION STATEMENT

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FY 2015 DEPARTMENTAL ACCOMPLISHMENTS

- Conversion of new court software to Tyler Technologies-Incode completed. Although, we are still working on some issues for the most part successful.
- Standing orders completed with Judge Michael Culling.
- We are now able to accept credit/debit card payments at court sessions.

DEPARTMENT: **MUNICIPAL COURT**

FUNDING SOURCE: **GENERAL FUND**

DEPARTMENTAL DESCRIPTION

The Manvel Municipal Court handles Class-C fine only criminal misdemeanor and city ordinance violations. The Manvel Municipal Court has a Presiding Judge, Alternate Judge, Court Administrator and Deputy Court Clerk.

DEPARTMENTAL GOALS

- 1 To have a staff of 3 clerks in the court department. (Court Administrator, Full-time Deputy Clerk and Part-time Deputy Clerk)
- 2 To have a fully trained staff
- 3 To have all issues with new court software Incode resolved.
- 4 Update court information on the city's website

DESCRIPTION OF OPERATIONS

Functions or duties of the Court Clerks includes: processing of citations; accepting and preparing complaints; scheduling cases; preparing dockets; notifying defendants of hearings scheduled; maintaining all court records; including complaints, citations, warrants, pleadings and judgments; preparing state reports and preparing affidavits, appeals and sworn statements. The clerks record and properly disburse funds for fines collected. The clerks maintain the failure to appear reporting program under a contract with DPS, the City and Omnibase. They also prepare jury summons and subpoenas, complaints and other associated duties of the trial preparation. The clerks also maintain the collection agency program under a contract with McCreary, Veselka, Bragg and Allen, P.C. and the City.

The court staff works closely with other city departments, i.e. the Police Department, Legal, Code Enforcement/Fire Marshal and Finance to insure the vision of the municipal court is carried out effectively, efficiently and impartially.

DEPARTMENT: **MUNICIPAL COURT**

FUNDING SOURCE: **GENERAL FUND**

PERSONNEL SCHEDULE

	FY 2014 <u>Actual</u>	FY 2015 <u>Budget</u>	FY 2015 <u>Estimate</u>	FY 2016 <u>Budget</u>
Municipal Court Administrator	1	1	1	1
Deputy Court Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Full-Time Employees	2	2	2	2

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
Municipal Court					
Personnel Services					
10 30 5000	Salaries	64,938	72,000	67,866	71,200
10 30 5004	Taxes, Social Security	5,313	6,030	5,159	5,450
10 30 5005	Retirement	1,289	3,510	2,884	4,122
10 30 5030	Health & Life Insurance	12,301	14,460	14,731	14,788
10 30 5040	Workers Compensation				167
Total		83,841	96,000	90,640	95,727
Commodities					
10 30 5222	Postage	394	600	250	600
10 30 5230	Office Expense	3,838	2,200	2,000	2,500
Total		4,232	2,800	2,250	3,100
Contractual Services					
10 30 5405	Jail Housing				2,500
10 30 5410	Magistrating Expenses	1,606	2,500	2,500	3,500
10 30 5440	Computer Maintenance/Support	166	500	500	-
10 30 5440	Computer Maintenance/Support	2,702	6,838	2,000	7,035
10 30 5444	Air Cards	887	900	900	-
10 30 5445	Telephony	278	300	300	300
10 30 5448	Court Interpreter	4,215	4,025	4,000	4,225
10 30 5451	Prosecuting Attorney	9,375	12,000	12,000	12,500
10 30 5485	Municipal court judge	12,750	13,000	13,000	13,500
10 30 5580	Warrant Fees	7,783	3,500	9,200	16,000
Total		39,762	43,563	44,400	59,560
Other Services					
10 30 5615	Credit Card Processing Fees	1,818	1,300	2,300	1,600
10 30 5622	Dues & Subscriptions	130	100	100	100
10 30 5634	Jury Cost	204	475	475	475
10 30 5645	Training & Travel	550	1,200	1,100	2,100
10 30 5645	Training & Travel	110	900	500	-
10 30 5650	Mileage	64	200	-	200
Total		2,876	4,175	4,475	4,475
Department Total		130,711	146,538	141,765	162,862

DEVELOPMENT

- Development
- Engineering
- Permits

MISSION STATEMENT

“ The City of Manvel will continue to be a unique, vibrant, growth-managed community that will meet the needs of its citizens through the efforts of local governmental and civic-minded individuals by promoting well-planned development, cost-effective professional management, and competent and responsive municipal services”

FY 2015 DEPARTMENTAL ACCOMPLISHMENTS

- Set up Public Works Module in MyGov.
- Training on Public Works Module with Staff.
- Got all plans ready to scan in to place on a hard drive.

DEPARTMENT: **DEVELOPMENT**

FUNDING SOURCE: **GENERAL FUND**

DEPARTMENTAL DESCRIPTION

The Development Department has general responsibility for helping with permits for homeowners and contractors. The Department is responsible for reviewing permit applications for completeness and distributes to the appropriate person for review.

DEPARTMENTAL GOALS

- Continue to train staff on the policies and procedures in the permit department.
- Ensure Certificates of Occupation are issued with all relevant approvals 100% of the time.
- Develop and hold at least one contractor meeting to review standards and procedures in order to improve compliance with codes and ordinances.

DEPARTMENT: **DEVELOPMENT**

FUNDING SOURCE: **GENERAL FUND**

DESCRIPTION OF OPERATIONS

The Development Department oversees the enforcement of the laws of the city and state. The Development staff assists the public with all permitting needs including but not limited to answering questions whether by phone or in person, issuing permits and collecting monies for said permits. Reconciles the daily deposit assuring that it balances with the MyGov report.

PERSONNEL SCHEDULE

	FY 2014 <u>Actual</u>	FY 2015 <u>Budget</u>	FY 2015 <u>Estimate</u>	FY 2016 <u>Budget</u>
Development Director	-	-	-	-
Planner	-	-	-	-
Permits Coordinator	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total Full-Time Employees	2	2	2	2

FY 2016 Budget

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
Development Services					
Personnel Services					
10 40 5000	Salaries	42,428	84,925	66,786	76,630
10 40 5004	Taxes, Social Security	3,372	7,025	4,781	5,863
10 40 5005	Retirement	861	4,200	3,282	4,437
10 40 5030	Health & Life Insurance	7,489	14,475	7,420	14,788
10 40 5040	Workers Compensation				179
	Total	54,150	110,625	82,269	101,897
Contractual Services					
10 40 5360	Plat Fees	14,865	7,500	7,500	7,500
10 40 5412	Plan Reviews	93,712	87,500	87,500	96,648
10 40 5438	Inspections	252,071	246,960	246,960	267,750
10 40 5441	Computer Software	8,800	9,100	9,100	13,000
	Total	369,448	351,060	351,060	384,898
Other Services					
10 40 5615	Credit Card Processing Fees	1,069	1,240	3,600	3,600
10 40 5622	Dues & Subscriptions	1,078	-	-	-
10 40 5625	Publications		-	-	-
10 40 5645	Training & Travel		150	150	1,650
10 40 5650	Mileage	19	100	100	100
10 40 5800	Comprehensive Plan Revisions	6,772	-	1,031	-
10 40 5800	Eng/Consulting/Planning Fees	40,046	33,500	33,500	11,000
	Total	48,984	34,990	38,381	16,350
Capital Outlay					
10 40 6010	Capital Outlay-Technology	23,319	20,000	4,500	-
10 40 6040	Capital Outlay - Furniture/Fixtures	-	9,500	-	-
	Total	23,319	29,500	4,500	-
	Department Total	495,901	526,175	476,210	503,145

PUBLIC WORKS

- Roads & Streets
- Parks

Mission Statement

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FY 2015 DEPARTMENTAL ACCOMPLISHMENTS

- Purchasing of a Road Paver and two Rollers
- 12,500’ of Drainage; 160 of 18” and 120 of 24” culverts was installed
- Paving of South Masters 13,000’

DEPARTMENT: **PUBLIC WORKS**FUNDING SOURCE: **GENERAL FUND****DEPARTMENTAL DESCRIPTION**

Public Works maintains the City's infrastructure, streets, bridges, drainage, signage and parks. The department works with engineers and contractors on capital improvement projects and improvements to City properties.

DEPARTMENTAL GOALS

Goal 1: Provide superior capital project delivery.

Expedite all aspects of road and drainage construction projects including right of way acquisition, utility relocation, plan preparation, bidding, construction administration and inspection; and ensure that all new infrastructure is of the highest quality.

Goal 2: Improve the effectiveness of our services.

Make the best use of taxpayer money by doing the right things, by focusing our resources on those services that have the greatest positive impact on quality of life. We challenge ourselves by asking the questions: *"Is this particular service necessary and meaningful to the public? Is there something else we should be doing?"* When we find that our services need to change, we make it happen.

Goal 3: Invest in people.

Show great care for our people, building team spirit, encouraging continuous improvement for the individual, and fostering a sense of personal worth for each employee.

Goal 4: Improve our facilities.

Improve the condition and functionality of places where people work and where equipment and materials are stored.

Goal 5: Improve external communication.

Utilize multiple pathways to transfer information between the citizens of Manvel and the Public Works Staff.

Goal 6: Strengthen partnerships with internal customers.

Increase the contribution of Public Works personnel to the overall process of city government.

DEPARTMENT: **PUBLIC WORKS**

FUNDING SOURCE: **GENERAL FUND**

DESCRIPTION OF OPERATIONS

Receives general direction from the City Manager; over planning, supervising, and coordinating the design, construction, and maintenance of water, sewer, street, sanitation, parks and recreation, fleet mechanic shop, and building facilities

PERSONNEL SCHEDULE

	FY 2014 <u>Actual</u>	FY 2015 <u>Budget</u>	FY 2015 <u>Estimate</u>	FY 2016 <u>Budget</u>
Public Works Director	1	1	1	1
Supervisor	1	1	1	1
Heavy Equipment Operator	1	1	1	1
Public Works Worker II	2	2	2	2
Public Works Worker III	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total Full-Time Employees	7	7	7	7
Administrative Assistant-part time	-	-	1	1

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
Public Works					
Personnel Services					
10 50 5000	Salaries	277,895	294,000	291,421	340,624
10 50 5004	Taxes, Social Security	20,512	25,000	19,844	26,037
10 50 5005	Retirement	5,218	14,000	11,279	19,665
10 50 5030	Health & Life Insurance	57,854	50,700	48,717	59,149
10 50 5040	Workers Compensation				17,687
Total		361,479	383,700	371,261	463,161
Commodities					
10 50 5212	Safety Equipment/Supplies		2,200	2,200	2,200
10 50 5220	Janitorial Supplies & Cleaning	1,819	1,700	2,000	1,700
10 50 5225	Fuel	39,144	40,000	40,000	30,000
10 50 5230	Office Expense	1,435	1,000	2,965	1,000
10 50 5235	Street Signs	5,133	7,000	5,000	7,000
10 50 5240	Minor Tools & Equipment	5,527	2,500	2,500	2,500
10 50 5250	Road Materials	38,297	50,000	50,000	50,000
10 50 5251	Street Maintenance-Sales Tax	237,500	250,000	250,000	-
Total		328,855	354,400	354,665	94,400
Contractual Services					
10 50 5375	Bridge Repairs	465	10,000	-	10,000
10 50 5376	Sidewalk Repairs		20,000	5,000	10,000
10 50 5421	Electrical Service	4,933	4,500	4,500	4,500
10 50 5432	Rental Equipment	1,355	1,500	1,500	-
10 50 5432	Rental Equipment	48,578	20,000	20,000	21,500
10 50 5436	Communications Expense	5,902	3,200	3,200	3,200
10 50 5437	Striping	4,625	-	-	10,000
10 50 5445	Telephony	2,189	2,300	2,300	2,300
10 50 5446	Uniforms	5,833	6,000	6,000	5,500
10 50 5455	Leased Property	850	850	850	850
10 50 5456	Ditch Mowing	18,817	20,000	20,000	20,000
10 50 5457	Clean up/Trash Disposal	2,021	3,000	3,000	3,000
10 50 5480	Contract Labor - Public Works		2,500	2,500	5,000
10 50 5550	Radio Usage		-	-	4,920
10 50 5570	Drainage	32,278	50,000	50,000	50,000
Total		127,846	143,850	118,850	150,770
Other Services					
10 50 5618	Job Recruiting	121	150	200	150
10 50 5630	Insurance and bonds	1,190	1,200	1,200	-
10 50 5630	Insurance and bonds	6,669	6,300	6,300	-
10 50 5630	Insurance and bonds	1,104	1,100	1,100	-
10 50 5638	Vehicle Repairs/Maintenance	33,832	27,000	27,000	31,000
10 50 5638	Vehicle Repairs/Maintenance	5,383	4,000	4,000	-
10 50 5639	Building Maintenance				10,000
10 50 5645	Training & Travel	199	1,000	500	3,000
10 50 5645	Training & Travel	724	750	500	-
10 50 5700	Vehicle/Equip Replacement Fees				198,621
Total		49,222	41,500	40,800	242,771
Capital Outlay					
10 50 6020	Capital Outlay - Equipment	1,301	-	-	15,000
10 50 6030	Capital Outlay - Vehicle	29,414	-	-	-
10 50 6070	Capital Outlay-Improvements	22,189	275,000	275,000	306,000
10 50 6070	Capital Outlay-Improvements	6,690	5,500	2,000	-
Total		59,594	280,500	277,000	321,000
Department Total		926,996	1,203,950	1,162,576	1,272,102

Account Number	Account Description	FY14 Actual	FY15 Budget	Supplemental
Parks				
Commodities				
10 60 5220	Janitorial Supplies & Cleaning	980	1,200	1,200
Total		980	1,200	1,200
Contractual Services				
10 60 5380	Building Repair & Maintenance	1,816	1,500	1,500
10 60 5424	Electrical-Croix Park	224	400	400
10 60 5453	Croix Grounds Maintenance	12,876	12,300	12,300
Total		14,916	14,200	14,200
Other Services				
10 60 5630	Insurance and bonds	82	100	-
10 60 5746	Water Sample Inspection	8	300	300
10 60 5800	Eng/Consulting/Planning Services	-	-	12,000
Total		90	400	12,300
Department Total		15,986	15,800	27,700

FIRE MARSHAL

- Fire Marshal
- Code Enforcement

MISSION STATEMENT

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FY 2015 DEPARTMENTAL ACCOMPLISHMENTS

- Hired a new Fire Marshal and new Code Enforcement Officer.
- Began new contacts with ongoing property code abatement issues.
- Initiated new fire inspection and code enforcement inspection software Emergency Reporting.
- Established a foot print for fire inspections and code enforcement in Manvel.

DEPARTMENT: FIRE MARSHAL

FUNDING SOURCE: GENERAL FUND

DEPARTMENTAL DESCRIPTION

The Fire Marshal Department is responsible for fire inspections, fire investigations, and code enforcement, along with assisting Police and Emergency Management. The Fire Marshal's office responds to fire scenes to document the scene, determine origin and cause, and investigate activities leading up to the fire, interview witnesses and make arrests as needed. The Fire Marshal's office inspects new and existing occupancies to maintain code requirements in buildings and properties to protect citizens from fire and life safety hazards. The Fire Marshal's office also responds to complaints of property violations such as high grass and trash on properties and works with citizens to get properties cleaned up. The Fire Marshal's office also assist with Police activities to either provide backup to our officers and or to free up officers from non-emergency calls. The Fire Marshal's office provides back up to the EMC coordinator and assists during disaster operations

DEPARTMENTAL GOALS

Ongoing Inspections

1. Continue to seek and research building construction methods and design to provide safe commercial buildings and occupancies.
2. Continue to monitor processes and update procedures as warranted.
3. Continue inspections on existing buildings.
4. Continue to work with developers to provide affordable properties in Manvel but also provide for all requirements and needs of emergency services.

Code Enforcement

1. Continue a customer service focused process of gaining compliance through education.
2. Take advantage of new website enhancement project in order to provide our customers better information.
3. Continue to educate the public on code abatement laws and purpose of code enforcement.
4. Abatement of several properties in Manvel on Corporate, Patterson, Scott, and Mustang.

Disaster Planning

1. Establish exercises and formalize an exercise AAR and action plans
2. Establish an Emergency Operations center at city hall that will augment either an EOC at Manvel EMS or Brazoria County EOC.
3. Continue to work with transporters and/or shippers of Hazardous Materials traveling through Manvel to educate first responders and other citizens living near these shipping routes.

DEPARTMENT: FIRE MARSHAL

FUNDING SOURCE: GENERAL FUND

DESCRIPTION OF OPERATIONS

- The Fire Marshal oversees the enforcement of the laws of the city and state.
- The Fire Marshal will continue to seek out cost effective educational opportunities to provide the most professional service possible.
- The Fire Marshal provides plan review and initial fire code compliance to new construction building and properties in Manvel and ETJ.
- The Fire Marshal conducts annual inspections on building and properties to assure buildings are maintained in a safe manner.
- The Fire Marshal responds to complaints from citizen and investigates code deficiencies.
- The Fire Marshal provides response and investigative expertise to emergency scenes.

PERSONNEL SCHEDULE

	FY 2014 <u>Actual</u>	FY 2015 <u>Budget</u>	FY 2015 <u>Estimate</u>	FY 2016 <u>Budget</u>
Fire Marshal	1	1	1	1
Code Enforcement Officer/Fire Inspector	-	<u>1</u>	<u>1</u>	<u>1</u>
 Total Full-Time Employees	 2	 2	 2	 2

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
Fire Marshal					
Personnel Services					
10 70 5000	Salaries	37,738	88,000	64,800	107,000
10 70 5004	Taxes, Social Security	2,982	7,200	5,310	8,200
10 70 5005	Retirement	992	4,300	1,755	5,718
10 70 5030	Health & Life Insurance	4,450	10,850	7,370	14,788
10 70 5035	Cell Phone Allowance				900
10 70 5040	Workers Compensation				1,465
Total		46,162	110,350	79,235	138,070
Commodities					
10 70 5222	Postage	3	200	-	200
10 70 5225	Fuel	463	3,500	2,000	4,500
10 70 5230	Office Expense	5,254	500	650	1,000
10 70 5240	Minor Tools & Equipment	-	9,000	100	4,000
Total		5,720	13,200	2,750	9,700
Contractual Services					
10 70 5350	Fire Marshal Services	43	1,000	-	1,000
10 70 5440	Legal Fees		-	-	10,000
10 70 5441	Computer Software		1,500	1,218	2,000
10 70 5445	Telephony	1,078	2,400	1,000	2,100
10 70 5446	Uniforms	43	1,000	1,000	2,000
10 70 5452	Code Enforcement/Abatement	9,789	5,000	12,000	5,000
10 70 5550	Radio Usage	-	-	-	1,476
Total		10,953	10,900	15,218	23,576
Other Services					
10 70 5622	Dues & Subscriptions	334	1,000	500	1,000
10 70 5638	Vehicle Repairs/Maintenance	293	1,500	500	2,000
10 70 5630	Insurance	358	400	400	-
10 70 5645	Training & Travel	585	1,000	1,000	4,500
10 70 5645	Training & Travel	1,485	2,000	2,000	-
10 70 5660	Investigative Expense	-	500	-	2,000
10 70 5700	Vehicle/Equip Replacement Fees	-	-	-	17,500
Total		3,055	6,400	4,400	27,000
Department Total		65,890	140,850	101,603	198,346

POLICE

MISSION STATEMENT

“ The City of Manvel will continue to be a unique, vibrant, growth-managed community that will meet the needs of its citizens through the efforts of local governmental and civic-minded individuals by promoting well-planned development, cost-effective professional management, and competent and responsive municipal services”

- Administration
- Patrol
- Records
- Support
- Animal Control

FY 2015 DEPARTMENTAL ACCOMPLISHMENTS

- Purchased and installed Hardware for Records Management / Computer Aided Dispatch system. Completion of transition is scheduled for the end of August 2015.
- Hired Patrol officer who started in April. Position was approved for half of 2015 Budget year.
- Continued transition with the radio system from 800 MHz to 700 MHz digital.
- Received dog kennel certification through the Department of State Health Services.
- Hired a Detective Sergeant for the Criminal Investigative Division.

DEPARTMENT: **POLICE**FUNDING SOURCE: **GENERAL FUND**

DEPARTMENTAL DESCRIPTION

The Police Department has general responsibility for the safety and well-being of the citizens of Manvel and all who travel through the city. The Police Department is responsible for patrolling the city enforcing federal law, state law and ordinances of the city. The Police Department is also responsible for responding to calls for service, investigating crimes and traffic related incidents. The department operates 24 hours a day 7 days a week. The Police Departments communications division dispatches calls for service for the Police Department, Manvel Fire Department, Iowa Colony Fire Department and the Alvin Independent School District Police Department.

DEPARTMENTAL GOALS

- Complete the transition from the 800 MHz radio system to the 700 MHz radio system.
- Complete the scanning of old records into a digital format.
- Increase the number of Patrol Officers.
- Add an animal control officer.
- Add an additional dispatcher for communications division.
- Add 2 more Patrol Supervisors.
- Look into the possibility of forming a Citizens Police Academy and Citizens Patrol group.

DEPARTMENT: **POLICE**

FUNDING SOURCE: **GENERAL FUND**

PERSONNEL SCHEDULE

	FY 2014 <u>Actual</u>	FY 2015 <u>Budget</u>	FY 2016 <u>Estimate</u>	FY 2016 <u>Budget</u>
Police Chief	1	1	1	1
Sergeant	2	2	2	2
Detective	0	1	1	1
Patrol Officer	7	8	8	8
911 Dispatcher Supervisor	1	1	1	1
911 Dispatcher	4	4	4	4
Animal Control	0	0	0	0
 Total Full-Time Employees	 15	 17	 17	 17

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
Police					
Personnel Services					
10 90 5000	Salaries	554,618	666,000	650,000	778,690
10 90 5002	Overtime	18,908	18,000	18,000	20,000
10 90 5003	Holiday Pay	17,003	18,000	25,000	30,000
10 90 5004	Taxes, Social Security	48,509	58,200	52,775	62,467
10 90 5005	Retirement	11,822	32,000	32,000	45,076
10 90 5030	Health & Life Insurance	108,130	119,300	110,000	140,479
10 90 5040	Workers Compensation	-	-	-	12,774
Total		758,990	911,500	887,775	1,089,486
Commodities					
10 90 5210	Supplies	1,811	1,500	1,000	2,500
10 90 5211	Supplies-Crime Prevention	428	2,000	500	2,000
10 90 5220	Janitorial Supplies & Cleaning	2,158	3,500	3,000	3,500
10 90 5222	Postage	355	700	500	700
10 90 5225	Fuel	44,909	44,000	44,000	44,000
10 90 5230	Office Expense	7,947	8,000	3,500	8,000
Total		57,608	59,700	52,500	60,700
Contractual Services					
10 90 5364	Records & Evidence Storage	6,201	5,640	4,500	5,600
10 90 5370	Radio Repairs	1,733	3,000	4,000	3,000
10 90 5380	Building Repair & Maintenance	2,007	3,000	300	3,000
10 90 5420	Electricity	5,463	4,200	4,500	4,200
10 90 5430	Gas Utilities	242	350	100	350
10 90 5434	Bailiff - Security	-	-	7,860	-
10 90 5435	Safety & Water Testing	-	400	2,350	400
10 90 5436	Communications Expense	6,484	7,860	8,700	7,800
10 90 5440	Computer Maintenance/Support	503	2,400	2,500	2,400
10 90 5445	Telephone	8,358	8,700	8,700	8,700
10 90 5446	Uniforms	4,759	5,000	2,200	7,000
10 90 5458	Maintenance Agreements	27,228	25,300	1,000	52,100
10 90 5473	Animal Control Expense	12,356	27,500	25,100	2,500
10 90 5550	Radio Usage	2,244	4,400	4,400	11,316
Total		77,578	97,750	76,210	108,366
Other Services					
10 90 5618	Job Recruiting	825	1,000	200	1,000
10 90 5622	Dues & Subscriptions	732	750	832	750
10 90 5630	Insurance & Bonds	10,224	9,800	9,800	-
10 90 5638	Vehicle Repairs/Maintenance	24,356	20,000	19,000	20,000
10 90 5645	Training & Travel	3,707	10,100	7,500	8,000
10 90 5646	Training-Mandatory	1,219	1,200	1,200	1,200
10 90 5659	Firearms/Taser/Ammo	1,400	3,500	6,000	6,000
10 90 5660	Investigative Expense	2,111	3,000	1,500	4,000
10 90 5675	Education Reimbursement	1,426	1,000	1,200	1,000
10 90 5685	Jail Operations	2	400	1,000	400
10 90 5690	TXDOT Agreement	-	-	1,000	-
10 90 5700	Vehicle/Equip Replacement Fees	-	-	200	130,062
Total		46,002	50,750	49,432	172,412
Capital Outlay					
10 90 6010	Capital Outlay-Technology	7,313	15,000	14,828	-
10 90 6010	Capital Outlay-Technology	2,953	2,500	-	2,500
10 90 6080	Capital Outlay-Building	-	-	-	6,500
10 90 6020	Capital Outlay-Equipment	17,222	77,000	55,000	150,000
10 90 6020	Capital Outlay-Video Equipment	9,049	3,000	2,500	3,000
Total		36,537	97,500	72,328	162,000
Department Total		976,715	1,217,200	1,138,245	1,592,964

UTILITY FUND

The Utility Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises (i.e., enterprise funds). This fund is to be finance or recovered primarily through user fees.

The Utility Fund is used to account for the provision of water and wastewater services to the citizens of the City of Manvel who are not serviced by one of the two municipal utility districts (MUDs) within the City limits. Much of the city households and businesses are served by well and septic systems. Currently the city's water/wastewater system is servicing approximately 400 connections. The growth for the next three years is expected to add about 90 connections per year.

WATER/WASTEWATER OPERATIONS

MISSION STATEMENT

“ The City of Manvel will continue to be a unique, vibrant, growth-managed community that will meet the needs of its citizens through the efforts of local governmental and civic-minded individuals by promoting well-planned development, cost-effective professional management, and competent and responsive municipal services”

- Water Plant
- Water Distribution
- Wastewater Plant
- Wastewater Collection

FY 2015 DEPARTMENTAL ACCOMPLISHMENTS

- Installation of new flow meter and flow chart.
- Expansion of the water/wastewater distribution and collection system.

DEPARTMENT: **WATER & WASTEWATER
OPERATIONS**

FUNDING SOURCE: **UTILITY FUND**

DEPARTMENTAL DESCRIPTION

The Utility Department operates as an enterprise fund, meaning it is not supported with tax dollars but rather totally funded through water, sewer and reuse service revenues and utility capacity fees.

With three water treatment plants and a wastewater treatment facility, the Utility Department provides service to the residents and businesses to Manvel. The Utility Department is responsible for providing high quality, safe drinking water and environmentally responsible wastewater service to the community.

DEPARTMENTAL GOALS

It is the goal of the department to provide our residents, customers and the business community clean, safe, high-quality water and environmental stewardship in the treatment and disposal of waste water while sustaining and enhancing our infrastructure.

DEPARTMENT: **WATER & WASTEWATER OPERATIONS**

FUNDING SOURCE: **UTILITY FUND**

DESCRIPTION OF OPERATIONS

- Administer and coordinate the operations of three Water Treatment Plants, Wastewater Treatment Plant/Lift Stations, and the Systems Division efficiently and effectively.
- Inspect work being done at various project sites and in the field.
- Represent the Utility Department at all regular and special meetings of the City Council and coordinate and present those items requiring action for review for the Divisions within the Utility Department.
- Provide assistance to customers with utility related problems, and other City department complaints. Refer complaints to the designated division or department.
- Provide technical assistance regarding City utility improvements to the public and other city departments as requested.

PERSONNEL SCHEDULE

	FY 2014 <u>Actual</u>	FY 2015 <u>Budget</u>	FY 2015 <u>Estimate</u>	FY 2016 <u>Budget</u>
Plant Operator III	1	1	1	1
Plant Operator II	1	1	1	1
	-	-	-	-
Total Full-Time Employees	2	2	2	2

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
UTILITY -WATER/WASTEWATER					
Revenues					
40 08 4301	Water Revenue	146,985	171,000	234,000	250,000
40 08 4302	Wastewater Revenue	119,077	148,000	190,000	212,000
40 08 4310	Meter Fee - Water	2,967	-	-	-
40 08 4311	Water Meters	15,337	15,000	20,000	12,000
40 08 4320	Set-Up Fee	3,225	4,000	4,000	4,000
40 08 4321	Tap Connection Fees		1,500	-	10,000
40 08 4322	Boring Fee for Taps				-
40 08 4323	Meter Fee - Sewer				-
40 08 4324	Sewer Line Extensions				-
40 08 4390	Late Penalty Fees	486	500	-	500
40 07 4703	FEMA - Hurricane Ike				-
40 06 4600	Interest Income		200	1,510	1,500
40 08 4811	Other Income	780	100		-
40 09 4950	Transfer In - General Fund		70,000	-	-
	Total Revenues:	288,857	410,300	449,510	490,000
Expenditures					
40 10 5000	Salaries	91,284	94,000	58,000	92,851
40 10 5004	Taxes, Social Security			4,437	7,103
40 10 5005	Retirement			2,929	5,376
40 10 5030	Health & Life Insurance			6,900	13,821
40 10 5040	Workers Compensation				2,349
40 10 5201	Contract Services		500	500	500
40 10 5201	Contract Services				-
40 10 5202	Mowing & Weed Control	457	500	500	1,000
40 56 5419	Sludge Hauling	11,564	20,000	15,000	20,000
40 54 5204	Chemicals	7,322	7,500	6,000	7,500
40 54 5215	In-House Operator			-	-
40 10 5230	Office Expense	1,891	3,000	3,000	3,000
40 54 5245	Fire Hydrants	6,190			
40 10 5432	Equipment Rental	544	2,500	2,797	3,500
40 54 5310	Meter Replacement Program	21,351	10,000	30,000	10,000
40 54 5240	Minor Tools & Equipment	1,117	2,500	300	2,500
40 54 5420	Electricity		45,000	45,000	50,000
40 54 5441	Water Billing Software	1,008	2,000	1,100	3,800
40 54 5498	Tap Connection Expense		7,500	7,995	10,000
40 54 5499	Laboratory Expenses	6,127	8,000	6,500	9,000
40 54 5500	Operator Fees		7,500	16,150	7,500
40 54 5555	Radio Usage				1,476
40 54 5600	Telephony		1,400	1,564	4,450
40 54 5630	Insurance & Bonds	2,696	2,800	2,800	2,800
40 54 5638	Equipment Repairs/Maintenance	77,791	80,000	80,000	120,000
40 54 5638	Vehicle Repairs/Maintenance			105	1,000
40 54 5645	Training & Travel	350	600	100	1,950
40 54 5645	Training & Travel		1,000	100	-
40 54 5700	Vehicle/Equip Replacement Fees		-	-	4,125
40 54 5701	Permits & Assessments	2,283	5,000	5,000	5,000
40 54 5730	Legal Notices		100	100	100
40 54 5740	Postage	1,458	1,500	2,000	2,500
40 54 5742	Subsidence Fees	1,491	2,000	1,300	2,000
40 54 5800	Eng/Consulting/Planning Fees	29	10,000	5,000	10,000
40 54 6020	Capital Outlay-Equipment		25,000		9,000
40 54 6070	Capital Outlay - Improvements				-
40 54 6090	Capital Outlay-Land/Easement				-
40 54 6202	Capital Outlay-Capitalize Taps				-
40 54 8410	Depreciation Expense				-
40 54 8540	Transfer to Enterprise Fund				-
40 54 8590	Transfer to Fixed Assets				-
40 56 5498	Tap Connection Expense		2,400	-	-
40 56 7000	Brazoria Cnty HUD Project				-
40 56 7025	WWTP to - Blowers/Auto Dialer				18,000
40 95 8700	Salary Adjustment				3,500
	Total Expenses	234,952	342,300	305,177	435,701
Net Revenues Over(Under) Expenses		53,905	68,000	144,333	54,299

DEBT SERVICE FUND

The Debt Service Fund is used to account for the payment of principal and interest on General Obligation Bonds, Certificates of Obligations, Tax Notes and lease agreements. The schedule of bonded indebtedness indicates the date of issuance, effective interest rates, and outstanding debt at the beginning of the year. The summary of total bonded indebtedness shows the total principal and interest requirements to maturity.

Revenue Sources

Property taxes: The current tax levy is based on the appraised values provided by the Brazoria County Appraisal District (BCAD). The budget as adopted includes the certified values from the BCAD. Delinquent tax collections, penalties, and interest are based on trend analysis.

Interest income: Interest income has been calculated using the downward trend in rates from this past year.

Debt Management

As a Home Rule Charter city, the City of Manvel is not limited by law in the amount of debt it may issue. Under Article XI, Section 5 of the State of Texas Constitution and the City Charter, the maximum tax rate for all purposes is \$2.50 per \$100 of assessed valuation. Within the \$2.50 maximum, there is no legal limit upon the amount of taxes which can be levied for debt service. The maximum debt limit in terms of dollars based on the current appraised value would be \$151,000,000.

The goal of the City is to maintain the ability to provide high quality essential City services in a cost effective manner. Policy makers attempt to maintain a fairly stable tax rate and issue debt only as assessed values increase for new improvements. This budget anticipates no issuance of debt.

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
DEBT SERVICE FUND					
Revenues					
30 01 4000	Current Ad Valorem Tax Rev.	370,942	301,486	280,999	504,475
30 01 4010	Deliq. Ad Valorem Tax Revenue	6,982	-	2,199	1,500
30 01 4011	Ad Valorem Penalty/Interest Re	3,538	-	2,218	1,500
30 06 4600	Interest Income	1,678	-	632	-
30 09	Transfers In - MEDC				90,526
	Total Revenues	383,140	301,486	286,048	598,001
Expenditures					
30 95 7100	Interest Expense Bonds	184,154	129,754	82,994	183,201
30 95 7001	Bond Principal	155,000	165,000	165,000	410,000
30 95 7102	Fiscal Agents Fee	1,500		1,500	1,800
	Total Expenditures	340,654	294,754	249,494	595,001
Net Revenue Over(Under) Expenditures		42,486	6,732	36,555	3,000

Annual Debt Service Schedule				
Payment Date	PRINCIPAL	INTEREST	TOTAL PAYMENT	Totals By Fiscal Year
2/15/2016	\$ 95,000.00	\$ 85,867.13	\$ 180,867.13	
8/15/2016	\$ 235,000.00	\$ 85,818.00	\$ 320,818.00	\$ 501,685.13
2/15/2017	\$ 95,000.00	\$ 81,387.75	\$ 176,387.75	
8/15/2017	\$ 245,000.00	\$ 80,912.75	\$ 325,912.75	\$ 502,300.50
2/15/2018	\$ 95,000.00	\$ 76,160.50	\$ 171,160.50	
8/15/2018	\$ 255,000.00	\$ 75,590.50	\$ 330,590.50	\$ 501,751.00
2/15/2019	\$ 95,000.00	\$ 70,531.00	\$ 165,531.00	
8/15/2019	\$ 265,000.00	\$ 69,818.50	\$ 334,818.50	\$ 500,349.50
2/15/2020	\$ 100,000.00	\$ 64,534.25	\$ 164,534.25	
8/15/2020	\$ 275,000.00	\$ 63,659.25	\$ 338,659.25	\$ 503,193.50
2/15/2021	\$ 100,000.00	\$ 58,029.25	\$ 158,029.25	
8/15/2021	\$ 285,000.00	\$ 57,054.25	\$ 342,054.25	\$ 500,083.50
2/15/2022	\$ 105,000.00	\$ 51,108.25	\$ 156,108.25	
8/15/2022	\$ 225,000.00	\$ 49,979.50	\$ 274,979.50	\$ 431,087.75
2/15/2023	\$ 105,000.00	\$ 44,392.75	\$ 149,392.75	
8/15/2023	\$ 240,000.00	\$ 43,159.00	\$ 283,159.00	\$ 432,551.75
2/15/2024	\$ 105,000.00	\$ 37,104.00	\$ 142,104.00	
8/15/2024	\$ 245,000.00	\$ 35,817.75	\$ 280,817.75	\$ 422,921.75
2/15/2025	\$ 110,000.00	\$ 29,548.00	\$ 139,548.00	
8/15/2025	\$ 260,000.00	\$ 28,145.50	\$ 288,145.50	\$ 427,693.50
2/15/2026	\$ 115,000.00	\$ 21,657.50	\$ 136,657.50	
8/15/2026	\$ 270,000.00	\$ 19,863.75	\$ 289,863.75	\$ 426,521.25
2/15/2027	\$ 115,000.00	\$ 12,756.25	\$ 127,756.25	
8/15/2027	\$ -	\$ 11,203.75	\$ 11,203.75	\$ 138,960.00
2/15/2028	\$ 120,000.00	\$ 11,203.75	\$ 131,203.75	
8/15/2028	\$ -	\$ 9,523.75	\$ 9,523.75	\$ 140,727.50
2/15/2029	\$ 120,000.00	\$ 9,523.75	\$ 129,523.75	
8/15/2029	\$ -	\$ 7,813.75	\$ 7,813.75	\$ 137,337.50
2/15/2030	\$ 125,000.00	\$ 7,813.75	\$ 132,813.75	
8/15/2030	\$ -	\$ 6,001.25	\$ 6,001.25	\$ 138,815.00
2/15/2031	\$ 130,000.00	\$ 6,001.25	\$ 136,001.25	
8/15/2031	\$ -	\$ 4,083.75	\$ 4,083.75	\$ 140,085.00
2/15/2032	\$ 135,000.00	\$ 4,083.75	\$ 139,083.75	
8/15/2032	\$ -	\$ 2,058.75	\$ 2,058.75	\$ 141,142.50
2/15/2033	\$ 135,000.00	\$ 2,058.75	\$ 137,058.75	
8/15/2033	\$ -	\$ -	\$ -	\$ 137,058.75
FY 2016	\$ 4,800,000.00	\$ 1,324,265.38	\$ 6,124,265.38	# \$ 6,124,265.38

Combination Tax and Revenue Certificates of Obligation Series 2005				
	PRINCIPAL	INTEREST	TOTAL PAYMENT	FISCAL TOTAL
2/15/2016	\$ -	\$ 12,366.25	\$ 12,366.25	
8/15/2016	\$ 50,000.00	\$ 12,366.25	\$ 62,366.25	\$ 74,732.50
2/15/2017	\$ -	\$ 11,503.75	\$ 11,503.75	
8/15/2017	\$ 50,000.00	\$ 11,503.75	\$ 61,503.75	\$ 73,007.50
2/15/2018	\$ -	\$ 10,628.75	\$ 10,628.75	
8/15/2018	\$ 55,000.00	\$ 10,628.75	\$ 65,628.75	\$ 76,257.50
2/15/2019	\$ -	\$ 9,638.75	\$ 9,638.75	
8/15/2019	\$ 55,000.00	\$ 9,638.75	\$ 64,638.75	\$ 74,277.50
2/15/2020	\$ -	\$ 8,635.00	\$ 8,635.00	
8/15/2020	\$ 55,000.00	\$ 8,635.00	\$ 63,635.00	\$ 72,270.00
2/15/2021	\$ -	\$ 7,617.50	\$ 7,617.50	
8/15/2021	\$ 60,000.00	\$ 7,617.50	\$ 67,617.50	\$ 75,235.00
2/15/2022	\$ -	\$ 6,492.50	\$ 6,492.50	
8/15/2022	\$ 60,000.00	\$ 6,492.50	\$ 66,492.50	\$ 72,985.00
2/15/2023	\$ -	\$ 5,352.50	\$ 5,352.50	
8/15/2023	\$ 65,000.00	\$ 5,352.50	\$ 70,352.50	\$ 75,705.00
2/15/2024		\$ 4,101.25	\$ 4,101.25	
8/15/2024	\$ 65,000.00	\$ 4,101.25	\$ 69,101.25	\$ 73,202.50
2/15/2025	\$ -	\$ 2,817.50	\$ 2,817.50	
8/15/2025	\$ 70,000.00	\$ 2,817.50	\$ 72,817.50	\$ 75,635.00
	\$ -	\$ 1,417.50	\$ 1,417.50	
8/15/2026	\$ 70,000.00	\$ 1,417.50	\$ 71,417.50	\$ 72,835.00
	<u>\$ 705,000.00</u>	<u>\$ 187,550.00</u>	<u>\$ 892,550.00</u>	<u>\$ 892,550.00</u>

Combination Tax and Revenue Certificates of Obligation				
Series 2005A-Water TWDB				
	PRINCIPAL	INTEREST	TOTAL PAYMENT	FISCAL TOTAL
2/15/2015	\$ -	\$ 49,318.50	\$ 49,318.50	
8/15/2015	\$ 115,000.00	\$ 49,318.50	\$ 164,318.50	\$ 213,637.00
2/15/2016	\$ -	\$ 46,564.25	\$ 46,564.25	
8/15/2016	\$ 120,000.00	\$ 46,564.25	\$ 166,564.25	\$ 213,128.50
2/15/2017	\$ -	\$ 43,630.25	\$ 43,630.25	
8/15/2017	\$ 130,000.00	\$ 43,630.25	\$ 173,630.25	\$ 217,260.50
2/15/2018	\$ -	\$ 40,386.75	\$ 40,386.75	
8/15/2018	\$ 135,000.00	\$ 40,386.75	\$ 175,386.75	\$ 215,773.50
2/15/2019	\$ -	\$ 36,951.00	\$ 36,951.00	
8/15/2019	\$ 140,000.00	\$ 36,951.00	\$ 176,951.00	\$ 213,902.00
2/15/2020	\$ -	\$ 33,353.00	\$ 33,353.00	
8/15/2020	\$ 150,000.00	\$ 33,353.00	\$ 183,353.00	\$ 216,706.00
2/15/2021	\$ -	\$ 29,423.00	\$ 29,423.00	
8/15/2021	\$ 155,000.00	\$ 29,423.00	\$ 184,423.00	\$ 213,846.00
2/15/2022	\$ -	\$ 25,284.50	\$ 25,284.50	
8/15/2022	\$ 165,000.00	\$ 25,284.50	\$ 190,284.50	\$ 215,569.00
2/15/2023	\$ -	\$ 20,837.75	\$ 20,837.75	
8/15/2023	\$ 175,000.00	\$ 20,837.75	\$ 195,837.75	\$ 216,675.50
2/15/2024	\$ -	\$ 16,034.00	\$ 16,034.00	
8/15/2024	\$ 180,000.00	\$ 16,034.00	\$ 196,034.00	\$ 212,068.00
2/15/2025	\$ -	\$ 11,048.00	\$ 11,048.00	
8/15/2025	\$ 190,000.00	\$ 11,048.00	\$ 201,048.00	\$ 212,096.00
2/15/2026	\$ -	\$ 5,960.00	\$ 5,960.00	
8/15/2026	\$ 200,000.00	\$ 5,690.00	\$ 205,690.00	\$ 211,650.00
FY 2016	\$ 1,740,000.00	\$ 618,675.00	\$ 2,358,675.00	\$ 2,358,675.00

Combination Tax and Revenue Certificates of Obligation				
Series 2013				
	PRINCIPAL	INTEREST	TOTAL PAYMENT	FISCAL TOTAL
2/15/2016	\$ 95,000.00	\$ 23,295.00	\$ 118,295.00	
8/15/2016	\$ -	\$ 22,938.75	\$ 22,938.75	\$ 141,233.75
2/15/2017	\$ 95,000.00	\$ 22,938.75	\$ 117,938.75	
8/15/2017	\$ -	\$ 22,463.75	\$ 22,463.75	\$ 140,402.50
2/15/2018	\$ 95,000.00	\$ 22,463.75	\$ 117,463.75	
8/15/2018	\$ -	\$ 21,893.75	\$ 21,893.75	\$ 139,357.50
2/15/2019	\$ 95,000.00	\$ 21,893.75	\$ 116,893.75	
8/15/2019	\$ -	\$ 21,181.25	\$ 21,181.25	\$ 138,075.00
2/15/2020	\$ 100,000.00	\$ 21,181.25	\$ 121,181.25	
8/15/2020	\$ -	\$ 20,306.25	\$ 20,306.25	\$ 141,487.50
2/15/2021	\$ 100,000.00	\$ 20,306.25	\$ 120,306.25	
8/15/2021	\$ -	\$ 19,331.25	\$ 19,331.25	\$ 139,637.50
2/15/2022	\$ 105,000.00	\$ 19,331.25	\$ 124,331.25	
8/15/2022	\$ -	\$ 18,202.50	\$ 18,202.50	\$ 142,533.75
2/15/2023	\$ 105,000.00	\$ 18,202.50	\$ 123,202.50	
8/15/2023	\$ -	\$ 16,968.75	\$ 16,968.75	\$ 140,171.25
2/15/2024	\$ 105,000.00	\$ 16,968.75	\$ 121,968.75	
8/15/2024	\$ -	\$ 15,682.50	\$ 15,682.50	\$ 137,651.25
2/15/2025	\$ 110,000.00	\$ 15,682.50	\$ 125,682.50	
8/15/2025	\$ -	\$ 14,280.00	\$ 14,280.00	\$ 139,962.50
2/15/2026	\$ 115,000.00	\$ 14,280.00	\$ 129,280.00	
8/15/2026	\$ -	\$ 12,756.25	\$ 12,756.25	\$ 142,036.25
2/15/2027	\$ 115,000.00	\$ 12,756.25	\$ 127,756.25	
8/15/2027	\$ -	\$ 11,203.75	\$ 11,203.75	\$ 138,960.00
2/15/2028	\$ 120,000.00	\$ 11,203.75	\$ 131,203.75	
8/15/2028	\$ -	\$ 9,523.75	\$ 9,523.75	\$ 140,727.50
2/15/2029	\$ 120,000.00	\$ 9,523.75	\$ 129,523.75	
8/15/2029	\$ -	\$ 7,813.75	\$ 7,813.75	\$ 137,337.50
2/15/2030	\$ 125,000.00	\$ 7,813.75	\$ 132,813.75	
8/15/2030	\$ -	\$ 6,001.25	\$ 6,001.25	\$ 138,815.00
2/15/2031	\$ 130,000.00	\$ 6,001.25	\$ 136,001.25	
8/15/2031	\$ -	\$ 4,083.75	\$ 4,083.75	\$ 140,085.00
2/15/2032	\$ 135,000.00	\$ 4,083.75	\$ 139,083.75	
8/15/2032	\$ -	\$ 2,058.75	\$ 2,058.75	\$ 141,142.50
2/15/2033	\$ 135,000.00	\$ 2,058.75	\$ 137,058.75	
				\$ 137,058.75
FY 2016	\$ 2,000,000.00	\$ 563,265.00	\$ 2,563,265.00	\$ 2,516,675.00

TAX NOTES				
SERIES 2014-CITY PORTION				
	PRINCIPAL	INTEREST	TOTAL PAYMENT	FISCAL TOTAL
12/10/2014	\$ -	\$ -	\$ -	
6/15/2015	\$ -	\$ 4,709.79	\$ 4,709.79	\$ 4,709.79
12/15/2015	\$ 65,000.00	\$ 4,582.50	\$ 69,582.50	
6/1/2016	\$ -	\$ 3,641.63	\$ 3,641.63	\$ 73,224.13
12/1/2016	\$ 65,000.00	\$ 3,948.75	\$ 68,948.75	
6/1/2017	\$ -	\$ 3,315.00	\$ 3,315.00	\$ 72,263.75
12/1/2017	\$ 65,000.00	\$ 3,315.00	\$ 68,315.00	
6/1/2018	\$ -	\$ 2,681.25	\$ 2,681.25	\$ 70,996.25
12/1/2018	\$ 65,000.00	\$ 2,681.25	\$ 67,681.25	
6/1/2019	\$ -	\$ 2,047.50	\$ 2,047.50	\$ 69,728.75
12/1/2019	\$ 70,000.00	\$ 2,047.50	\$ 72,047.50	
6/1/2020	\$ -	\$ 1,365.00	\$ 1,365.00	\$ 73,412.50
12/1/2020	\$ 70,000.00	\$ 1,365.00	\$ 71,365.00	
6/1/2021	\$ -	\$ 682.50	\$ 682.50	\$ 72,047.50
12/1/2021	\$ 70,000.00	\$ 682.50	\$ 70,682.50	
				\$ 70,682.50
	\$ 470,000.00	\$ 37,065.17	\$ 507,065.17	\$ 507,065.17

INTERNAL SERVICE FUND

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
Vehicle/Equipment Replacement Fund					
12 00 3000	Fund Balance	-	-	-	158,840
Revenues					
12 09 4740	Vehicle/Equipment Replacement Fees	-	256,941	256,941	350,307
Total Revenues		-	256,941	256,941	350,307
Expenditures					
12 10 5460	Lease Payment	-	80,601	80,601	82,489
12 10 6020	Capital Outlay-Equipment	-	-	-	-
12 10 6030	Capital Outlay-Vehicles	-	17,500	17,500	291,000
Total Expenditures		-	98,101	98,101	373,489
Net Revenues Over(Under) Expenditures		-	158,840	158,840	(23,182)
Ending Fund Balance		-	158,840	158,840	135,658

FUND DESCRIPTION: Vehicle/Equipment Replacement Fund provides for the accounting of fees allocated from the various departments for the usage of vehicles and particular equipment. These fees are budgeted within the associated departments and accumulated in this Replacement Fund. The city vehicles/equipment are scheduled over their useful life and updated for price changes over time. As units are scheduled for replacement they are purchased and the cycle continues. Any new position units that are first approved in a departments Capital Outlay-Vehicle or Equipment line item will be added to this schedule in the year after purchase.

SPECIAL REVENUE FUNDS

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
COMMUNITY IMPACT FEE FUND					
Revenues					
45 00 3000	Fund Balance	-	120,000	120,000	341,450
45 02 4334	Impact Fee-Water	120,000	-	221,450	150,000
45 02 4336	Impact Fee-Wastewater				
	Total Revenues	120,000	-	221,450	150,000
Expenditures					
45 10 5800	Eng/Consulting				10,000
45 10 6070	Capital Outlay-Improvements	-	-	-	-
	Total Expenditures	-	-	-	10,000
Net Revenues Over(Under) Expenditures		120,000	-	221,450	140,000
Restricted Fund Balance - Lakeland Section 2					63,800
Restricted Fund Balance - Lakeland Section 3 (up to \$67,100 as fees are collected)					-
Ending Fund Balance		120,000	120,000	341,450	417,650

FUND DESCRIPTION: Community Impact Fee Fund provides for the accounting of fees collected for the expansion of the water & wastewater system. These fees are calculated and reviewed according to state provisions.

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
CAPITAL PROJECTS FUND					
	Fund Balance	(162,994)	315,261	315,125	199,900
Revenues					
50 07 4806	Regional Detention				-
50 07 4811	Other Income	2,932			-
50 07 4830	Proceeds S2005A Water	2,000,000			-
50 07 4840	MEDC Contributions	475,187			-
50 07 TBD	Transfer In - General Fund				15,000
50 07 TBD	Transfer In - General Fund		115,000	115,000	65,000
	Revenues	2,478,119	115,000	115,000	80,000
Expenditures					
50 91 6020	Capital Outlay - Equipment		160,000	160,000	-
50 91 6070	Capital Outlay - Improvements		30,000	30,000	-
50 91 7401	Park Master Plan				25,000
50 91 7402	Regional Water Plan				50,000
50 91 7403	Regional Wastewater Plan				50,000
50 91 7404	City Hall Front Parking Lot				65,000
50 91 TBD	Monument Sign				15,000
50 91 7550	12-inch East Interceptor Sewer		21,279	21,279	-
50 91 7556	Construction - WWTP				-
50 91 7557	Regional Detention				-
50 91 7558	Construction - School Rd Water				-
50 91 7705	Construction - WWTP				-
50 95 8510	Transfer to General Fund				-
50 95 8540	Transfer to Enterprise Fund	2,000,000			-
50 95 8540	Transfer to Enterprise Fund		18,946	18,946	-
50 95 8591	Transfer to Capitalize Asset				-
	Expenditures	2,000,000	230,225	230,225	205,000
Net Revenues Over(Under) Expenditures		478,119	(115,225)	(115,225)	(125,000)
	Ending Fund Balance	315,125	200,036	199,900	74,900

FUND DESCRIPTION: Capital Projects Fund provides for the accounting of projects over \$10,000 that are expected to take longer than the annual budget appropriates and has a useful life of more than 10 years.

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
HOTEL TAX FUND					
Revenues					
60 00 3000	Fund Balance	164,657	164,657	220,538	276,009
60 02 4090	Hotel Taxes	57,577	56,765	56,765	57,000
60 06 4600	Interest Income	1,144	700	761	700
	Total Revenues	58,721	57,465	57,526	57,700
Expenditures					
60 10 5725	Advertising and Promotion	2,839	2,055	2,055	2,055
	Total Expenditures	2,839	2,055	2,055	2,055
Net Revenues Over(Under) Expenditures		55,881	55,410	55,471	55,645
Ending Fund Balance		220,538	220,067	276,009	331,654

FUND DESCRIPTION: Hotel Occupancy Tax Fund provides for the accounting of taxes collected from the two hotels within the city. This fund is designated as a Special Revenue Fund.

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
COURT SECURITY FUND					
Revenues					
62 00 3000	Fund Balance	8,393	8,392	8,392	8,417
62 05 4402	Court Fines - Security Fund	4,408	4,500	4,500	4,500
62 06 4600	Interest Income	25	25	25	25
62 07 4811	Other Income				-
	Revenues	4,433	4,525	4,525	4,525
Expenditures					
62 10 5230	Office Expense	-	-	-	-
62 10 5380	Seminars & Training	-	-	-	-
62 10 5433	Security Equipment	5,262	-	-	-
62 10 5434	Bailiff - Security	-	-	4,500	4,500
62 10 5458	Maintenance on Equipment	-	-	-	-
	Expenditures	5,262	-	4,500	4,500
Net Revenues Over(Under) Expenditures		(829)	4,525	25	25
Ending Fund Balance		7,564	12,917	8,417	8,442

FUND DESCRIPTION: Court Security Fund provides for the accounting of fees collected by the Court in accordance with state statute to purchase security for the Court. This fund is designated as a Special Revenue Fund.

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
COURT TECHNOLOGY FUND					
Fund Balance		(567)	568	4,952	9,297
Revenues					
64 05 4401	Rev.Court Fines	5,772	5,497	5,497	5,500
64 06 4600	Interest Income	-	1	1	25
Revenues		<u>5,772</u>	<u>5,498</u>	<u>5,498</u>	<u>5,525</u>
Expenditures					
64 10 5230	Office Expense				-
64 10 5440	Computer Maintenance/Support	-			-
64 10 5444	Air Cards		900	900	900
64 10 5600	Telephony	253	253	253	300
64 10 6010	Capital Outlay - Computers				-
64 10 6500	Principal retired				-
64 10 7100	Interest Expense				-
Expenditures		<u>253</u>	<u>1,153</u>	<u>1,153</u>	<u>1,200</u>
Net Revenues Over(Under) Expenditures		<u>5,519</u>	<u>4,345</u>	<u>4,345</u>	<u>4,325</u>
Ending Fund Balance		4,952	4,913	9,297	13,622

FUND DESCRIPTION: Court Technology Fund provides for the accounting of fees collected by the Court in accordance with state statute to purchase technology for the Court. This fund is designated as a Special Revenue Fund.

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
LAW ENFORCEMENT FUND					
Revenues					
65 00 3000	Fund Balance	2,343	842	2,343	2,343
65 07 4505	Seizure Funds	-	-	-	-
Revenues		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
65 10 5240	Minor Tools & Equipment	-	-	-	-
Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Revenues Over(Under) Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance		2,343	842	2,343	2,343

FUND DESCRIPTION: Law Enforcement Fund provides for the accounting of fees seized through various operations of the police department in accordance with state statute. This fund is designated as a Special Revenue Fund.

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
PEG FEE FUND					
Fund Balance		12,964	22,000	22,853	32,853
Revenues					
67 07 4110	PEG Fees	9,889	10,000	10,000	10,000
Total Revenues		9,889	10,000	10,000	10,000
Expenditures					
67 10 5240	Minor Tools & Equipment	-	-	-	-
Total Expenditures		-	-	-	-
Net Revenues Over(Under) Expenditures		9,889	10,000	10,000	10,000
Ending Fund Balance		22,853	32,000	32,853	42,853

FUND DESCRIPTION: P.E.G. Fund provides for the accounting of fees collected by cable companies doing business in the City of Manvel in accordance with state statute. This fund is designated as a Special Revenue Fund. The funds are provided to purchase improvements for Public, Educational, and Government (PEG) Access programming and according to state law, these funds must be used only for the production of PEG Access programming.

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
SMDA FUND					
	Fund Balance	14,005	14,005	29,278	39,276
Revenues					
80 01 4000	Current Ad Valorem Tax Rev.	21,252	6,400	6,400	6,400
80 02 4030	Sales Tax Revenues		9,600	9,600	9,600
80 06 4600	Interest Income	93			-
80 06 4600	Interest Income				-
	Revenues	21,345	16,000	16,000	16,000
Expenditures					
80 10 5140	Insurance Expenses				
80 10 5230	Office Expense		25	112	112
80 10 5454	Costs of Service				-
80 10 5460	Plan & Dev	6,072	5,608	5,608	5,700
80 10 5701	Legal Fees		282	282	300
80 10 5800	Eng/Consulting/Planning Fees				-
80 95 8666	Transfer from Developer Acct				9,888
	Expenditures	6,072	5,915	6,002	16,000
Net Revenues Over(Under) Expenditures		15,273	10,085	9,998	-
	Ending Fund Balance	29,278	24,090	39,276	39,276

FUND DESCRIPTION: The SMDA Fund stands for the South Manvel Develop Fund and provides for the accounting of development

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
TIRZ #3 Fund					
	Fund Balance	-	-	-	-
Revenues					
81 01 4000	Current Ad Valorem Tax Rev.	6,376	6,400	6,400	6,400
81 01 4020	Brazoria County -Ad Valorem Taxes	5,252	5,000	5,000	5,000
81 02 4030	Sales Tax Revenues	9,624	9,600	9,600	9,600
81 06 4600	Interest Income	-			-
81 06 4600	Interest Income				-
	Revenues	21,252	21,000	21,000	21,000
Expenditures					
81 10 5140	Insurance Expenses				
82 10 5230	Office Expense			112	112
83 10 5454	Costs of Service				-
84 10 5460	Plan & Dev	-	-	-	-
85 10 5701	Legal Fees				-
86 10 5800	Eng/Consulting/Planning Fees				-
87 95 8581	Transfer Out - SMDA	21,252	21,000	20,888	20,888
	Expenditures	21,252	21,000	21,000	21,000
Net Revenues Over(Under) Expenditures		0	-	-	-
	Ending Fund Balance	0	-	-	-

FUND DESCRIPTION: The TIRZ #3 Fund is the Tax Increment Reinvestment Zone #3 for the accounting of development in the south Manvel area.

Account Number	Account Description	FY14 Actual	FY15 Budget	Estimated FY15 Actual	FY 2016 Proposed Budget
MEDC FUND					
Fund Balance		1,528,148	1,528,148	1,786,955	1,026,210
Revenues					
90 02 4030	Sales Tax Revenues	272,181	300,000	252,000	650,000
90 06 4600	Interest Income	4,183	1,000	6,800	300
90 07 4811	Other Income				-
Total Revenue		276,364	301,000	258,800	650,300
Expenditures					
90 10 5140	Insurance Expenses				250
90 10 5230	Office Expense		1,500	50	1,500
90 10 5300	Service Agreements	5,000	6,000	6,000	6,000
90 10 5475	Accounting Fee Expense	588	6,000	-	6,000
90 10 5477	Audit Fees	2,700	3,000	2,500	-
90 10 5600	Marketing-Web Site				10,000
90 10 5622	Dues & Subscriptions	1,070	4,000	2,000	4,000
90 10 5644	Orientation and Training	1,988	4,000	200	4,000
90 10 5700	Advertising and Promotion		7,000	-	-
90 10 5701	Legal Fees	547	15,000	600	2,500
90 10 5800	Consulting Fees		8,000	-	8,000
Total		11,892	54,500	11,350	42,250
90 90 7501	2012-01 Hwy 6 Water & Sewer			848,939	-
90 90 7600	Contingency	5,665	246,500	-	517,524
	Debt Service payment to City				90,526
90 90 7559	2012-02 South Loop W&S			159,256	-
Total		5,665	246,500	1,008,195	608,050
Total Expenditure		17,557	301,000	1,019,545	650,300
Net Revenues Over(Under) Expenditures		258,807	-	(760,745)	0
Ending Fund Balance		1,786,955	1,528,148	1,026,210	1,026,211

FUND DESCRIPTION: This is the Fund that accounts for the Manvel Economic Development Corporation. The revenues are derived by ½ cent sales tax designated for economic development.

CAPITAL IMPROVEMENT PROGRAM

The City of Manvel Capital Improvement Program (CIP) is a process by which the City develops a multi-year plan for major capital expenditures that matches available resources and satisfies the City tax rate stabilization objective. At this time projects are included that exceed \$10,000 and have a useful lifespan of ten years or more.

The current CIP is used as a planning tool and provides for a five (5) year program. Projects are ranked by priority and the funded based on the available funding.

Most of the planned projects in the near future involve the purchase of services and land which will not require any future maintenance. Those facility projects that are in the future will require additional utility and maintenance and are not expected to material.

City of Manvel Capital Improvement Program FY 2016-FY2020												
Project	Type	Labor and Materials	Professional Services	Contingency	Possible Funding Source	Prior Years	Proposed Schedule					Future
							FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
SH6 Waterline	Water	\$ 670,000	15%	10%	MEDC	\$ 850,000						
SH6 Wastewater	Wastewater	\$ 600,000	15%	10%	MEDC	\$ 750,000						
Comp Plan Refresh	Planning				MEDC	\$ 50,000						
Lift Station #3 Improvements	Wastewater	\$ 20,000	15%	10%	TWDB	\$ 40,000						
Lift Station #5 Improvements	Wastewater	\$ 20,000	15%	10%	TWDB	\$ 40,000						
City Hall Land Purchase	Facility	\$ 600,000	15%	10%	Reserves		\$ 750,000					
Master Drainage Plan	Planning				Budget	\$ 60,000						
Staffing and HR Plan	Planning				Budget		\$ 25,000					
Equipment Replacement Plan	Planning				Budget	\$ -						
Lewis Lane Waterline Loop	Water	\$ 118,000	15%	10%	CDBG	\$ 150,000						
Regional Dentention Pond	Facility	\$ 2,000,000	15%	10%	Bonds		\$ 2,500,000					
Library	Facility	\$ 500,000	15%	10%	Bonds		\$ 625,000					
Rogers Road East Waterline Loop	Water	\$ 79,600	15%	10%	Budget		\$ 100,000					
City hall Parking Lot Improvements	Facility	\$ 50,000	15%	10%	Budget		\$ 65,000					
Street Maintenance Plan	Planning				Budget		\$ 25,000					
Technology Plan	Planning				Budget			\$ 25,000				
Charlotte Waterline Loop	Water	\$ 155,000	15%	10%	Budget			\$ 200,000				
Cemetery Waterline Loop	Water	\$ 106,750	15%	10%	CDBG				\$ 135,000			
Rogers Road West Waterline Loop	Water	\$ 146,850	15%	10%	Budget				\$ 185,000			
Records Room	Facility	\$ 50,000	15%	10%	Budget	\$ 65,000						
Masters Road Rehab	Street	\$ 40,000	15%	10%	Budget	\$ 300,000						
Master Parks Plan	Planning				Budget		\$ 25,000.00					
Regional Water Plan	Water	\$ 50,000			Budget		\$ 50,000.00					
Regional Wastewater Plan	Wastewater	\$ 50,000			Budget		\$ 50,000.00					
Animal Control Facility	Facility	\$ 450,000	15%	10%							\$ 562,500	
City Hall	Facility	\$ 6,000,000	15%	10%							\$ 7,500,000	
Elevated Storage Tank	Water	\$ 1,000,000	15%	10%							\$ 1,250,000	
Hwy 6 Regional Dentention Pond	Facility	\$ 2,000,000	15%	10%							\$ 2,500,000	
Municipal Court	Facility	\$ 300,000	15%	10%							\$ 375,000	
Police Department	Facility	\$ 3,000,000	15%	10%							\$ 3,750,000	
Masters Road	Street	\$ 3,000,000	15%	10%							\$ 3,750,000	
W/W Treatment Plant Upgrade	Wastewater	\$ 8,000,000	15%	10%							\$ 10,000,000	
Public Works Facility	Facility	\$ 750,000	15%	10%							\$ 937,500	
SH6 Water and Sewer Improvements	Wastewater	\$ 244,800	14%	0%	MEDC						\$ 279,072	
School Road Sanitary	Wastewater	\$ 117,120	15%	0%	MEDC						\$ 134,688	
SH6 Water Improvements-Eastern City Limits	Water	\$ 495,134	14%	20%	MEDC						\$ 663,480	
Water Plant Improvements	Water	\$ 188,866	14%	20%	MEDC						\$ 253,080	
Totals						\$ 2,305,000	\$ 125,000	\$ 4,090,000	\$ 225,000	\$ 320,000	\$ -	\$ 31,955,320

Project Data Sheet

Project Name: Comp Plan Refresh
 Project Identified: Comprehensive Plan
 Year Planned: 2012
 Possible Funding Source: Manvel Economic Development Committee
 Staff Ranking: 4 of 22

Project Description: The 2007 Comprehensive Plan identified several goals for Drainage, Transportation, Zoning, Governance, and many other areas. It also recommended a 5-year update.

As the majority of the goals identified have indeed been accomplished within the last 5 years, it is now time to refresh the Comp Plan, and adjust according to recent and pending development.

Project Estimate: \$50,000

Project Data Sheet

Project Name: Rogers Road East Waterline Loop
 Project Identified: Public Works
 Year Planned: 2013
 Possible Funding Source: Annual Operating Budget
 Staff Ranking: 5 of 22

Project Description: As the next phase of the Rogers Road waterline improvements, this project continues where the 2011/2012 CDBG project ends. That project improved the existing 4-inch water line on Rogers Road to an 8-inch water line located in the ROW. This Phase 2 includes extending the approximately 1,500 linear feet of 8-inch water line to Cemetery, and then to south side of SH6. In cooperation with the Cemetery Waterline Loop (planned for 2015), this will provide an additional waterline to the City's mains in this area greatly improving water quality, flow, fire protection, and possibly economic development.

Project Estimate:
 Construction: \$80,000
 Professional Services @ 15%
 Contingency @ 10%
 Total Project Cost: \$100,000

Project Data Sheet

Project Name: City Hall Parking Lot Improvements
 Project Identified: City Engineer
 Year Planned: 2013
 Possible Funding Source: Annual Operating Budget
 Staff Ranking: 6 of 22

Project Description: In order to minimize conflict points and potential vehicle accidents, this project improves the front parking lot at City Hall by connecting the second driveway on SH6 to the existing front parking lot. By completion of this project, motorists would be able to enter one drive and exit a second one.

Project Estimate:
 Construction: \$50,000
 Professional Services @ 15%
 Contingency @ 10%
 Total Project Cost: \$65,000

Project Data Sheet

Project Name: Technology Plan
 Project Identified: City Staff
 Year Planned: 2014
 Possible Funding Source: Annual Operating Budget
 Staff Ranking: 7 of 22

Project Description: The purpose of this Technology Plan would be to develop both short-term and long-term needs for technology-based items used by staff, PD&Z, and Council. Computers, hand-held radios, satellite phones, billing software, meter reading equipment, and credit card readers are just a few examples of what this plan will address.

Project Estimate: \$25,000

Project Data Sheet

Project Name: Charlotte Waterline Loop
 Project Identified: City Engineer
 Year Planned: 2014
 Possible Funding Source: Annual Operating Budget
 Staff Ranking: 8 of 22

Project Description: Implementing assistance from MEDC in 2011, the City extended a 12" water line on FM1128 to the intersection of Charlotte. In late 2012, it is anticipated that the Lakeland subdivision will extend a 12" water line down McCoy to the intersection at Charlotte. The Charlotte Waterline Loop Project would connect those two lines with approximately 2,500 linear feet of 12" water line.

Project Estimate:
 Construction: \$155,000
 Professional Services @ 15%
 Contingency @ 10%
 Total Project Cost: \$200,000

Project Data Sheet

Project Name: Staffing and Human Resource Plan
 Project Identified: City Staff
 Year Planned: 2012
 Possible Funding Source: Annual Operating Budget
 Staff Ranking: 9 of 22

Project Description: The purpose of this Staffing and Human Resource Plan would be to develop both short-term and long-term needs for current and future staffing needs. The ratio of Police Officers to the City's population, City Attorney, City Engineer, Director of Human Resources, Building Official, and Building Inspectors are just a few examples of what this plan will address.

Project Estimate: \$25,000

Project Data Sheet

Project Name: Regional Detention Pond
 Project Identified: City Manager
 Year Planned: 2013
 Possible Funding Source: Bonds
 Staff Ranking: 10 of 22

Project Description: In order to help with detention and floodplain mitigation, a site has been identified for a Regional Detention Pond in the northern part of the City. As both Chocolate Bayou and Mustang Bayou flow from north to south across the City, this site is very strategically located to capture runoff upstream of the City.

The land needs to be purchased and engineered drawings need to be prepared prior to this project going on-line.

Project Estimate:
 Construction: \$2,000,000
 Professional Services @ 15%
 Contingency @ 10%
 Total Project Cost: \$2,500,000

Project Data Sheet

Project Name: Equipment Replacement Plan
 Project Identified: City Staff
 Year Planned: 2012
 Possible Funding Source: Annual Operating Budget
 Staff Ranking: 11 of 22

Project Description: The purpose of this Equipment Replacement Plan would be to develop both short-term and long-term needs for capital equipment used by staff. Police squad cars, public works trucks, street maintenance equipment, and roadside ditch equipment are just a few examples of what this plan will address.

Project Estimate: \$25,000

Project Data Sheet

Project Name: Lewis Lane Waterline Loop
 Project Identified: City Engineer
 Year Planned: 2013
 Possible Funding Source: CDBG
 Staff Ranking: 12 of 22

Project Description: Implementing assistance from MEDC in 2011, the City extended a 12" water line on FM1128 to the intersection of Charlotte. In late 2012, it is anticipated that the Lakeland subdivision will extend a 12" water line down McCoy to the intersection at Charlotte. The Charlotte Waterline Loop Project should connect those two lines in 2014.

The Lewis Lane Waterline Loop provides an 8-inch loop between McCoy and FM1128; between Charlotte and SH6. This loop would be approximately 2500 linear feet of 8" water line.

Project Estimate:
 Construction: \$118,000
 Professional Services @ 15%
 Contingency @ 10%
 Total Project Cost: \$150,000

Project Data Sheet

Project Name: City Hall Land Purchase
 Project Identified: City Manager
 Year Planned: 2012
 Possible Funding Source: Reserves
 Staff Ranking: 13 of 22

Project Description: As part of the developer's agreement, the Presidio (on the northwest corner of US288 and SH6) will construct a new City Hall at the time of development. Once this is complete, the Police Department will move to their final home on SH6 in the building where City Hall is currently. In order to accommodate the ultimate police staff, jail cells, and investigation rooms, the existing building will need to be expanded. In anticipation of that future expansion, the property immediately surrounding City Hall needs to be purchased before it is developed.

Project Estimate:
 Construction: \$60,000
 Professional Services @ 15%
 Contingency @ 10%
 Total Project Cost: \$75,000

Project Data Sheet

Project Name: Lift Station #3 Improvements
 Project Identified: Public Works
 Year Planned: 2012
 Possible Funding Source: TWDB
 Staff Ranking: 14 of 22

Project Description: Lift Station #3 near McCoy is currently located on private property. In order to properly maintain and secure this Lift Station, an area 40-feet by 40-feet needs to be acquired and fenced. Additionally, internal improvements are necessary at this Lift Station, once it is formally owned by the City of Manvel.

Although this project ranked lower on the Priority List (#14), a funding source has been identified that can allow this project to be done much earlier (2012). The proposed funding source is the remaining balance with the City's Texas Water Development Board (TWDB) funds.

Project Estimate:
 Construction: \$20,000
 Professional Services @ 15%
 Contingency @ 10%
 Total Project Cost: \$25,000

Project Data Sheet

Project Name: Lift Station #6 Improvements
 Project Identified: Public Works
 Year Planned: 2012
 Possible Funding Source: TWDB
 Staff Ranking: 15 of 22

Project Description: Lift Station #6 on Lewis Lane is overdue for the installation of submersible pumps. This project helps to bring this Lift Station up-to-date with these improvements.

Although this project ranked lower on the Priority List (#15), a funding source has been identified that can allow this project to be done much earlier (2012). The proposed funding source is the remaining balance with the City's Texas Water Development Board (TWDB) funds.

Project Estimate:
 Construction: \$20,000
 Professional Services @ 15%
 Contingency @ 10%
 Total Project Cost: \$25,000

Project Data Sheet

Project Name: Rogers Road West Waterline Loop
 Project Identified: Public Works
 Year Planned: 2015
 Possible Funding Source: Annual Operating Budget
 Staff Ranking: 16 of 22

Project Description: As the final phase of the Rogers Road waterline improvements, this project improves an existing 4-inch water line to approximately 3,300 linear feet of 8-inch water line. Extending from Masters to the west, this line would loop back into the 16" water line at SH6 and McCoy. This will provide an additional waterline to the City's mains in this area greatly improving water quality, flow, fire protection, and economic development.

Project Estimate:
 Construction: \$146,850
 Professional Services @ 15%
 Contingency @ 10%
 Total Project Cost: \$185,000

Project Data Sheet

Project Name: Cemetery Waterline Loop
 Project Identified: Public Works
 Year Planned: 2015
 Possible Funding Source: CDBG
 Staff Ranking: 17 of 22

Project Description: The Cemetery Waterline Loop connects the existing 12-inch water line on Cemetery to the existing 8-inch water line on Lewis Lane. As such, this project consists of approximately 2,500 linear feet of 8-inch water line. This will provide an additional waterline to the City's mains in this area greatly improving water quality, flow, and fire protection.

Project Estimate:
 Construction: \$106,750
 Professional Services @ 15%
 Contingency @ 10%
 Total Project Cost: \$135,000

Project Data Sheet

Project Name: Street Maintenance Plan
 Project Identified: City Staff
 Year Planned: 2013
 Possible Funding Source: Annual Operating Budget
 Staff Ranking: 18 of 22

Project Description: The purpose of this Street Maintenance Plan would be to develop a comprehensive inventory of all streets maintained by the City of Manvel in order to determine the appropriate maintenance schedule for each segment. This inventory would include traffic counts, thickness of base material, presence of lime, recurrence of potholes, number of repairs, drainage issues, and ride condition.

Project Estimate: \$25,000

Project Data Sheet

Project Name: Records Room
 Project Identified: City Secretary
 Year Planned: 2016
 Possible Funding Source: Annual Operating Budget
 Staff Ranking: 19 of 22

Project Description: A relatively minor remodel of the existing City Hall would accommodate a fully functioning Records Room. Once City Hall moves to the Presidio, the Police Department will be able to implement this room for their records storage as well.

Project Estimate:
 Construction: \$50,000
 Professional Services @ 15%
 Contingency @ 10%
 Total Project Cost: \$65,000

Project Data Sheet

Project Name: Masters Road Rehab
 Project Identified: Public Works
 Year Planned: 2016
 Possible Funding Source: Annual Operating Budget
 Staff Ranking: 20 of 22

Project Description: Masters Road south of SH6 is maintained by the City of Manvel. A Long Term project identifies this road as being replaced with concrete, curbs, and gutters. Due to the significant cost associated with that project, it is anticipated that Masters Road will need to be reclaimed prior to that. This short-term project will likely get addressed in the Street Maintenance Plan, also planned for 2016.

Project Estimate: \$50,000

Project Data Sheet

Project Name: Master Parks Plan
 Project Identified: Comprehensive Plan
 Year Planned: 2016
 Possible Funding Source: Annual Operating Budget
 Staff Ranking: 21 of 22

Project Description: The purpose of this Master Parks Plan would be to develop a comprehensive plan for all future parks in the City of Manvel. This would include their general location, size, and amenities.

Project Estimate: \$25,000

Project Data Sheet

Project Name: Library
 Project Identified: Mayor
 Year Planned: 2013
 Possible Funding Source: Bonds
 Staff Ranking: 22 of 22

Project Description: The City has long struggled with a permanent location for a City-owned Library. This project consists of designing and building a permanent Library facility on FM1128 on existing City-owned property. At this point in time, it appears that Bonds would likely need to be secured for this project due to the overall cost.

Project Estimate:

Construction:	\$500,000
Professional Services @ 15%	
Contingency @ 10%	
Total Project Cost:	\$625,000

SUPPLEMENTAL INFORMATION

ORDINANCE NO. 2015-O-32

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF MANVEL, TEXAS, GENERAL BUDGET AND MANVEL ECONOMIC DEVELOPMENT BUDGET FOR THE FISCAL YEAR 2015-2016; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; ESTABLISHING THE PROCEDURE FOR INTRA-BUDGET TRANSFERS; APPROVING AND ADOPTING THE MANVEL ECONOMIC DEVELOPMENT BUDGET FOR THE FISCAL YEAR 2015-2016 AND APPROVING ALL PROGRAMS AND EXPENDITURES CONTAINED THEREIN; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.

* * * * *

WHEREAS, on the 27, day of July, 2015 the City Finance Director filed with the City Secretary a proposed budget of the City of Manvel for the fiscal year 2015-2016, the same being from October 1, 2015 through September 30, 2016; and

WHEREAS, within the time and in the manner required by law, including section 8.02 of The City Charter, the city manager presented to the City Council a proposed general budget and Manvel Economic Development Corporation budget of expenditures of the City of Manvel for the Fiscal year October 1st, 2015, through September 30th, 2016; and

WHEREAS, on September 9, 2015 the Manvel Economic Development Corporation adopted said Manvel Economic Development Corporation budget; and

WHEREAS, pursuant to a motion of the City Council and after notice required by law, a public hearing on such general budget was held at the Council Chamber, Manvel City Hall, 20025 Hwy 6, Manvel, Texas 77578, on the 31st, day of August, 2015 at which hearing all citizens and taxpayers of the City had the right to be present and to be heard and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed general budget and Manvel Economic Development Corporation budget and has made such changes therein as in its judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City;

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

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. The City Council hereby approves and adopts the general budget described in the preamble of this Ordinance, a copy of which is attached hereto and made a part of this Ordinance for all purposes and a copy of which is on file with the City Secretary. Such budget shall be kept on file in the office of the City Secretary as a public record. The City Secretary is directed to file a true copy of the approved budget in the office of the County Clerk of Brazoria County and on the city's website, as required by law. The council may amend the budget for any municipal purpose or as otherwise permitted by law.

Section 3. In support of said budget and by virtue of the adoption thereof, including any and all changes adopted thereto, the several amounts specified for the various purposes named in said budget are hereby appropriated to and for such purposes. As required by the City Charter, no funds of the city shall be expended nor shall any obligation for the expenditure of money be incurred unless there is an appropriation therefore in the budget as duly adopted and unless the city manager or his/her designee first certifies that there is a sufficient unencumbered balance in such budget line item, and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable. However, the charter prohibition is not to be construed to prevent the making or authorize the making of any contract or lease providing for payments beyond the end of the fiscal year, provided that such action is authorized by law and approved by council.

Section 4. The City Council takes cognizance of the fact that in order to facilitate operations of the City and its various departments and activities and to make adjustments occasioned by events transpiring during the year, some transfers may be necessary to and from some accounts contained within the budget as originally adopted. Accordingly, at any time during the fiscal year the City Manager may transfer part or all of any unencumbered appropriation balance for operations only (excluding capital projects, capital equipment and Manvel Economic Development Corporation) among programs within a department, division, or office. Upon written request by the City Manager, the council may, by ordinance, transfer part or all of any unencumbered appropriation balance from one department, office, or agency to another, (excluding funds in The Manvel Economic Development Corporation budget, without prior action by The Manvel Economic Development Corporation). The City Manager shall, within thirty (30) days of the transfer, make written reports of all transfers to the city council or as

MANVEL/2015-16 BUDGET

directed by order of the city council. Upon approval thereof by the City Council, an amendment sheet reflecting such transfer or transfers shall be attached to the budget as specifically adopted, whereupon the City Council shall treat such funds as if they had been thus budgeted in the first instance.

Section 5. The City Council hereby approves and adopts the Manvel Economic Development Corporation budget described above, and approves the programs and expenditures contained therein, as required by § 501.073 of the Texas Local Government Code. Any programs and expenditures not contained therein shall require separate city council approval.

PASSED, APPROVED, AND ADOPTED this 14 day of September 2015.

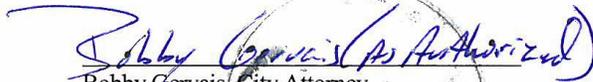


Delores M. Martin, Mayor

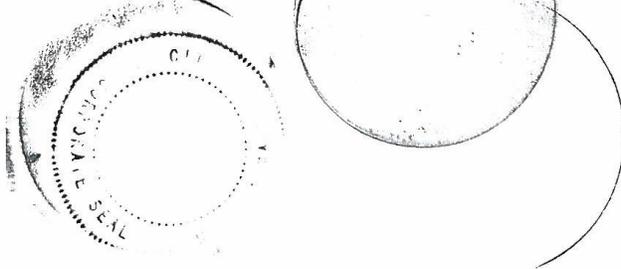
ATTEST:



Tammy Bell, City Secretary



Bobby Gervais, City Attorney



ORDINANCE NO. 2015-O-33

THIS YEAR'S TAX LEVY TO FUND MAINTENANCE AND OPERATIONS EXPENDITURES EXCEEDS LAST YEAR'S MAINTENANCE AND OPERATIONS TAX LEVY.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.82 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-31.74.

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE CITY OF MANVEL, TEXAS, FOR THE YEAR 2015, AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

* * * * *

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the latter of September 30th or the 60th day after the date the City receives the certified appraisal roll the City Council shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the next year), each of which two components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Manvel, Texas, consists of two such components, a tax rate of \$0.105354 on each one-hundred-dollar (\$100) valuation of said property for debt service and a tax rate of \$0.474646 on each one-hundred-dollar (\$100) valuation of said property to fund maintenance and operation expenditures; and

WHEREAS, by separate motions heretofore adopted by the City Council of the City of Manvel, Texas, at a meeting of said City Council held on this 14th, day of September 2015, said City Council has approved separately the tax rate heretofore specified for each of said components; and

WHEREAS, having thus separately approved the tax rate for each of such components, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2015 tax rate ordinance for the City of Manvel, Texas; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of said tax rate ordinance have been timely and properly given and held; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MANVEL, TEXAS:

Section 1. The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct, and are hereby adopted, ratified, and confirmed.

Section 2. All property subject to ad valorem taxation by the City of Manvel, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

Section 3. There is hereby levied for general purposes and use by the City of Manvel, Texas, for the year 2015, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of \$0.580000 (58 Cents) on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Manvel, Texas. The proceeds from such tax shall be applied to the payment of the general and current expenses of the government of the City. All such taxes shall be assessed and collected in current money of the United States of America.

Section 4. Of the total tax levied in Section 3 hereof \$0.474646 (47.4646 Cents) on each One Hundred Dollars (\$100) of assessed valuation is levied to fund maintenance and operation expenditures of the City for the fiscal year 2016.

THIS YEAR'S TAX LEVY TO FUND MAINTENANCE AND OPERATIONS EXPENDITURES EXCEEDS LAST YEAR'S MAINTENANCE AND OPERATIONS TAX LEVY.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.82 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-31.74.

Section 5. For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Manvel, Texas, and the various installments of principal due on such bonds, warrants, certificates of

obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of paying interest and making provisions for the sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the year 2015 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 3 of this Ordinance, an annual ad valorem tax for debt service at the rate of \$0.105354 (10.5354 Cents) on each One Hundred Dollars (\$100) of assessed valuation.

Section 6. All ad valorem taxes levied hereby, in the total amount of \$0.580000 (58 Cents) on each One Hundred Dollars (\$100) of assessed valuation, as reflected herein, shall be due and payable on or before January 31, 2016. All ad valorem taxes due the City of Manvel, Texas, and not paid on or before January 31st following the year for which they were levied shall bear penalty and interest as prescribed in the Property Tax Code of the State of Texas.

Section 7. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED at a meeting of the Manvel City Council on this 14th, day of September 2015, with an effective date being the 15th, day of September 2015.

Delores M. Martin

Delores M. Martin, Mayor

ATTEST:
Tammy Bell

Tammy Bell, City Secretary

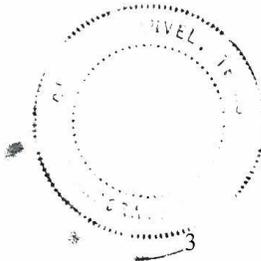
Bobby Gervais (As Authorized)

Bobby Gervais, City Attorney

Mayor Delores Martin made the motion that the property tax be increased by the adoption of a tax rate of \$.58 (58.0 cents), which is effectively a 7.56 percent increase in the tax rate. The tax rate consists of \$0.474646 for maintenance and operations, and \$0.105354 for debt service as reflected in Ordinance 2015-O-33, to adopt the Municipal Tax Rate for Tax Year 2015. The motion was seconded by Council Member, Place 1 Adrian Gaspar. The motion carried with a vote 7 to 0.

- Mayor Martin – Aye
- Council Member Gaspar – Aye
- Council Member Hehn – Aye
- Council Member Cox – Aye
- Council Member Shuffler – Aye
- Council Member Akery – Aye
- Council Member Hanson – Aye

MANVEL/ 2015 TAX RATE/



GENERAL COMMUNITY INFORMATION

GOVERNMENT

Date of Incorporation	August 1960
Form of Government	City Manager

DEMOGRAPHICS

Population

2014	7165
2010	5179

Schools

Elementary	3
Middle Schools	2
High School	1

ECONOMICS

Major Employers

(Approx.) Employment

Alvin ISD	147
Pro Build Co	35
E-Z Line Pipe Support Co. Inc.	50
Shu-Chem Inc.	20
Cameron Scrap Metals	10
Fagioll	25

TAX STRUCTURE

Ad Valorem Tax Rate

(per \$100 of Appraised Value)

City	0.580000
Brazoria County	0.480000
Alvin ISD School	1.417000

Bond Rating

Standard & Poor's	AA+
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SERVICES PROVIDED

Police Protection

Number of Stations	1
Number of Sworn Officers	14

Parks

Number of Developed Parks	2
Number of Undeveloped Parks	1
Acres of all parks	29

Health Facilities

In General Area	2
Special Purpose health Care Centers	6

Other

County Type Government	Commissioners Court
Area of City	23
Area of Extra Territorial Jurisdiction	17

GLOSSARY OF TERMS

ACCOUNT. A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

ACCRUAL BASIS. The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ACCOUNT NUMBER. A set of accounts used in the general ledger by the City to indicate the fund, department and activity.

ACCRUED EXPENSES. Expenses incurred but not due until a later date.

ACTIVITY. A group of related functions performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

AD VALOREM TAXES. Commonly referred to as property taxes, levied on real and person property at 100% valuation according to the properties valuation and the tax rate.

ADOPTED BUDGET. The final budget adopted by ordinance by the City Council.

APPROPRIATION. An authorization granted by a legislative body to make expenditures to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

ASSESSED VALUATION. Total gross valuation assigned to property for ad valorem taxation purposes. In Texas, taxable property is assessed at 100% of market value.

ASSET. A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

ASSIGNED FUND BALANCE. Amounts a government intends to use for specific purposes, but are neither restricted nor committed. However, the intent should be expressed by the Council or the Council's designee (City Manager and Financial Director). This is similar to Committed Fund Balance except that in this instance no formal Council action is required, such as an ordinance or resolution. Amounts encumbered for a specific purpose may be reported as assigned fund balance only if the resources are not already considered to be reportable as restricted or committed fund balance. The purpose must be stated but not necessarily the amount as the actual amount may not be known at the time the purpose or need is required.

AUDIT. A systematic collection of the sufficient, competent, evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains the evidential matter through inspection, observation, inquires and confirmations with third parties.

BALANCED BUDGET. The operating budget is balanced with current revenues greater than or equal to current expenditures or expenses.

BASIS OF ACCOUNTING. A term used to refer to when revenues, expenditures, expenses, and transfers and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BOND. A written promise, generally under seal, to pay a specified amount of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

BONDED INDEBTEDNESS. That portion of indebtedness represented by outstanding bonds.

BONDS ISSUED. Bonds sold by the City.

CAPITAL OUTLAY OR CAPITAL EXPENDITURE. Any item purchased by the City which meets the City's capitalization criteria. They are: has a value of \$5,000 or more, has an anticipated life of more than one year, and/or can be readily identified and tracked as an individual item. These expenditures result in the acquisition of or addition to fixed assets.

CAPITAL PROJECTS FUND. Established to account for and report financial resources that are restricted, committed and assigned to expenditure for capital outlay including the acquisition or construction of capital facilities and other capital assets.

CAPITAL IMPROVEMENTS PROGRAM. A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project and the amount and the method of financing.

CASH BASIS. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CERTIFICATIONS OF OBLIGATION. Legal debt instruments which finance a variety of projects such as major equipment purchases, improvements and infrastructure construction. These certificates are backed by the full faith and credit of the issuing government and are financed through property tax and/or utility revenues, generally for a shorter term than bonds. C.O.'s are authorized by the City Council.

CITY CHARTER. The document of a home rule City similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among the various branches of the government.

CITY COUNCIL. The Mayor and six (6) Council members collectively acting as the legislative and policymaking body of the City.

COMMITTED FUND BALANCE. Amounts constrained to specific purposes by a government itself. These amounts are committed by Council action (ordinance or resolution) and cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed to previously commit these funds.

COMMODITIES. Include articles and supplies, which are consumed or materially altered when used. Examples are office supplies and minor tools and equipment.

CONTRACDTUAL SERVICES. Include expenditures for auditing services, legal services, utilities and services.

DEBT SERVICE FUND. A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.

DELINQUENT TAXES. Taxes remaining unpaid at end of current fiscal year. Although taxes become delinquent and accrue penalties and interest on February 1 of each year, they are carried as current taxes receivable during the current fiscal year.

DEPARTMENT. A section of the total organization, which is comprised of various operations and is under the oversight of a Director who reports to the City Manager.

DEPRECIATION. The periodic expiration of a fixed asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at acquisition by its estimated useful life. This amount is then charged to expense until the asset is fully depreciated. Depreciation is not a budgeted item.

DETAIL OF EXPENDITURES. Line item expenditures by account within each division of the General Operating Fund of the City.

DISTINGUISHED BUDGET PRESENTATION AWARD. A voluntary program administered by the Government Finance Officer Association to encourage governments to publish well organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

EFFECTIVE TAX RATE. Calculation as required by the State Property Tax Code. The Effective Tax Rate applied to the year's tax base would generate the same amount of taxes levied last year if you adjusted for new property and new exemption.

ENTERPRISE FUND. A fund established to account for operations financed and operated in a manner similar to private business enterprises such as water and wastewater funds, airport, and other services where primarily the cost of goods and services to the general public are recovered through use charges.

EXPENDITURES. If the accounts are kept on the accrual basis, this item designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund for which retired and capital outlays.

EXTRA-TERRITORIAL JURISDICTION. Extra-territorial jurisdiction is the land bordering a City's limits that the City has limited control over but does not furnish City services to nor collect ad valorem taxes from. This is an area outside of City limits that could become part of the City.

FISCAL YEAR. A twelve-month period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books.

FIXED ASSETS. Assets of long-term character that is intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FRANCHISE FEE. The fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas and cable television.

FUND. An independent fiscal and accounting entity with a self-balancing set of accounts regarding cash and/or other resources, together with all related liabilities, obligation, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND ACCOUNTING. A governmental accounting system that is organized and operated on a fund basis.

FUND BALANCE. The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND TYPE. Any one of seven categories, which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL FUND. The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operation.

GENERAL OBLIGATION BONDS. Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedure. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Government Accounting Standards Board.

GOVERNMENTAL ACCOUNTING. The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of government.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). The authoritative accounting and financial reporting standard-setting body for governmental entities.

INTEREST & SINKING (also known as Debt Service). A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

INTERNAL SERVICE FUND. Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government on a cost-reimbursement basis.

LEGAL DEBT MARGIN. The maximum debt a city may issue. Under the Home Rule Charter, the City is not limited by law in the amount of debt it may issue.

LEVY. To imposed taxes, special assessments, or service charges for the support of City services.

LIABILITIES. Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide service to other entities in the future as a result of past transactions or events.

LONG TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

MODIFIED ACCRUAL BASIS OF ACCOUNTING. Under this basis of accounting, revenues are recognized when susceptible to accrual when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the incurred period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest general long-term debt are recorded as liabilities when due.

NONSPENDABLE FUND BALANCE. This includes amounts that cannot be spent because they are not in spendable form or they are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items not expected to be converted to cash, for example, inventories, prepaid items, and the long-term portion of loans and notes receivable, as well as property acquired for resale.

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES. The cost of personnel, materials and equipment required for a Department to function.

ORDINANCE. A formal legislative enactment by the governing body of municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has 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. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charge, universally require ordinances.

OTHER SERVICES. Includes miscellaneous expenditures not accounted for in personnel, commodities or contractual services.

PUBLIC HEARING. The portions of open meetings held to present evidence and provide information on both sides of an issue.

RESTRICTED FUND BALANCE. Amounts constrained to specific purposes by law through constitutional provisions or enabling legislation or by contract whereby constraints have been placed on the use of funds externally by creditors, grantors, contributors, or laws or regulations of other governments. Capital Projects Fund Balances and Debt Service Fund Balances are examples of this.

REVENUES. (1) Increases in the net current assets of a governmental fund type from other than expenditures fund and residual equity transfers. Also, general long-term debt proceeds and operating transfers are classified as “other financing sources” rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SPECIAL REVENUE FUND. A fund used account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

SURPLUS. Exceeding what is needed or used.

TAX ABATEMENT. A full or partial exemption of ad valorem taxes for a specified time of certain real and/or personal property. Used as an economic development tool by cities.

TAX INCREMENT REINVESTMENT ZONE (TIRZ). A development or re-development financing tool created under the provisions of the Texas State Statute, Chapter 311 of the Tax Increment Financing Act. A TIRZ provides a method to finance improvements in a specifically designated zone using tax increment funds.

TAX LEVY. Total revenues to be raised by ad valorem taxes for expenditures of general operating expenditures and debt service payments.

TAXES. Compulsory charges levied by government to finance services performed for the common benefit. This term does not include specific charges made against a particular persons or property for current of permanent benefits, such as special assessments. Neither does the term include charges for service rendered only to those paying such charges (e. g., sewer service charges).

TAX RATE. The amount of tax levied for each \$100 of assessed valuation.

TAXABLE VALUE. Estimated value of taxable property to which the ad valorem tax rate is applied.

TRUTH IN TAXATION LAWS. Texas State Law that requires all taxing units to calculate and publish the effective tax rate and other notices as assessed values increase to notify the taxpayer of the entity's intent to raise taxes.

UNASSIGNED FUND BALANCE. Amounts that are available for any purpose. This includes amount not included in any other category (the residual). Only the general fund may have unassigned fund balance.

WORKING CAPITAL. The current assets less liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is general used to reflect the available resource of proprietary funds.