



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 budgeted by an amount of \$519,085, which is 18.96% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$269,779.

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
- Mayor Pro-Tem Cox
- Council Member Sifuentes
- Council Member Akery
- Council Member Hudson

AGAINST: None

PRESENT and not voting: None

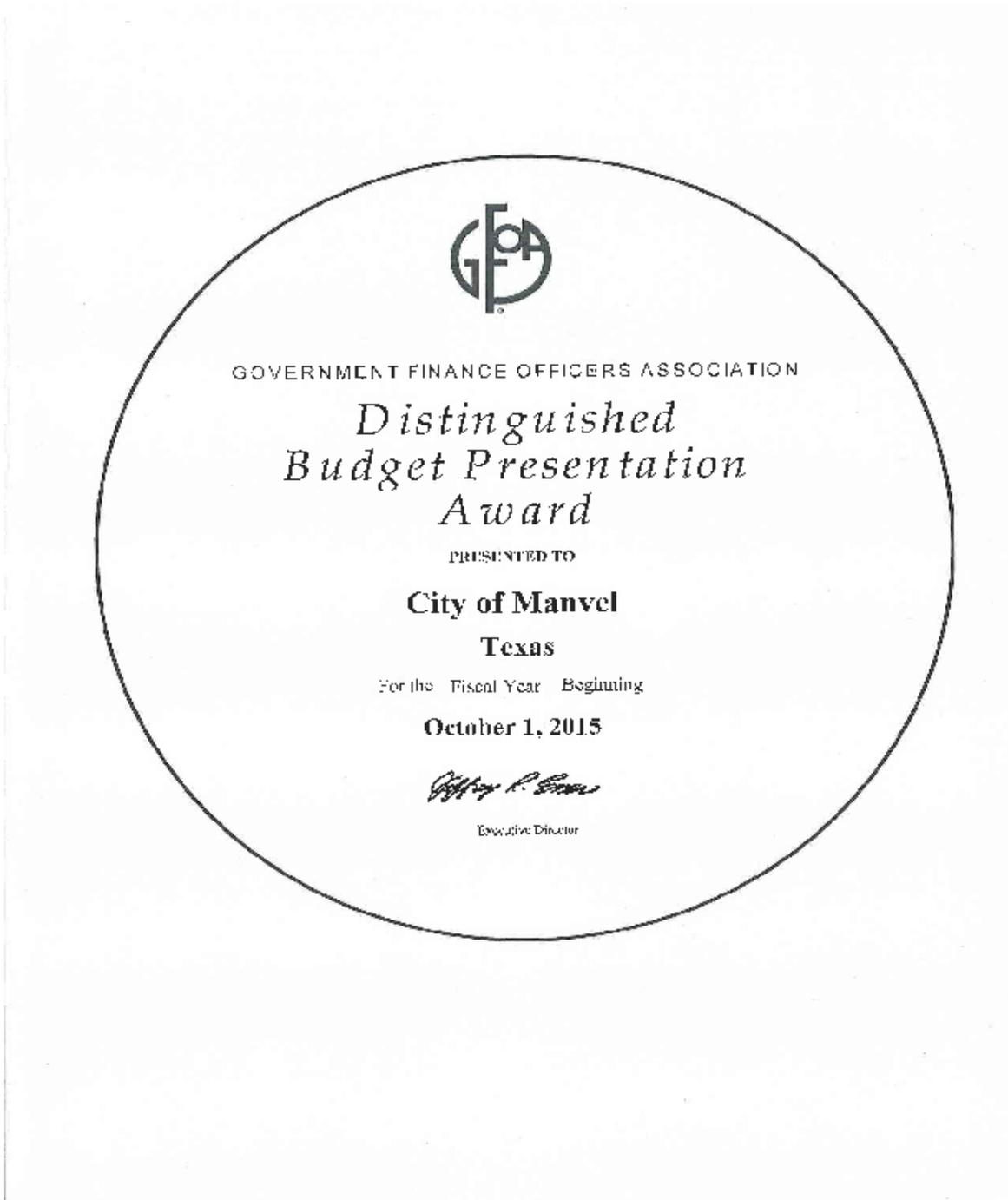
ABSENT: None

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	2015	2016
Fiscal Year	2015-2016	2016-2017
Property Tax Rate	\$0.580000	\$0.570000
Effective Tax Rate	\$0.539244	\$0.515991
Effective Maintenance & Operations Tax Rate	\$0.470805	\$0.401213
Rollback Tax Rate	\$0.613823	\$0.570845
Debt Rate	\$0.105354	\$0.114778

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

Type of Debt	Total Outstanding Debt
Property Tax Supported	7,995,000



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Manvel, Texas for its annual budget for the fiscal year beginning October 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe that our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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 2015 fiscal year, the FY 2016 original budget, the FY 2016 year-end estimate, and the FY 2017 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 2017 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 2015 actual. The ending balance of the actual year becomes the beginning balance of the projected current fiscal year, FY 2016. 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 2017 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 2017**

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August 1, 2016

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 2016-2017 (FY2017) Operating Budget and Capital Improvement Program Budget. This document was adopted by the City Council at its regularly scheduled meeting on September 12, 2016. At that time, Council authorized appropriations for the City's various activities in the following amounts:

	FY 16 (FY 2015-2016) <u>ADOPTED BUDGET</u>	FY 17 (FY2016-FY2017) <u>ADOPTED BUDGET</u>
General Fund	\$5,155,760	\$5,990,841
Vehicle/Equip Replacement Fund	373,489	277,489
Debt Service Fund	595,001	750,269
Water/Wastewater Utility Fund	435,701	464,605
Community Impact Fee Fund	10,000	10,000
Capital Projects Fund	205,000	6,665,300
Parks Fund	-0-	-0-
Hotel Tax Fund	2,055	4,000
Court Security Fund	4,500	4,500
Court Technology Fund	1,200	1,978
Law Enforcement Fund	-0-	-0-
PEG Fee Fund	-0-	-0-
SMDA Fund	16,000	6,150
TIRZ#3 Fund	20,888	150
M.E.D.C.	<u>608,050</u>	<u>651,000</u>
	\$6,745,068	\$14,826,282

The FY 17 General Fund budget represents an increase of \$835.081 (16.19%) when compared to last year's budget primarily due to an increase in new personnel in police, employee retirement updated service credits and cost of living addendum, and full year impact of prior year compensation study implementation.

This budget continues to maintain the service levels to the entire Manvel community while reducing the property tax rate. The total tax rate of \$0.57 cents per \$100 of assessed value with the General Fund is a reduction of \$0.01 cent from last year's \$0.58 cent tax rate.

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.

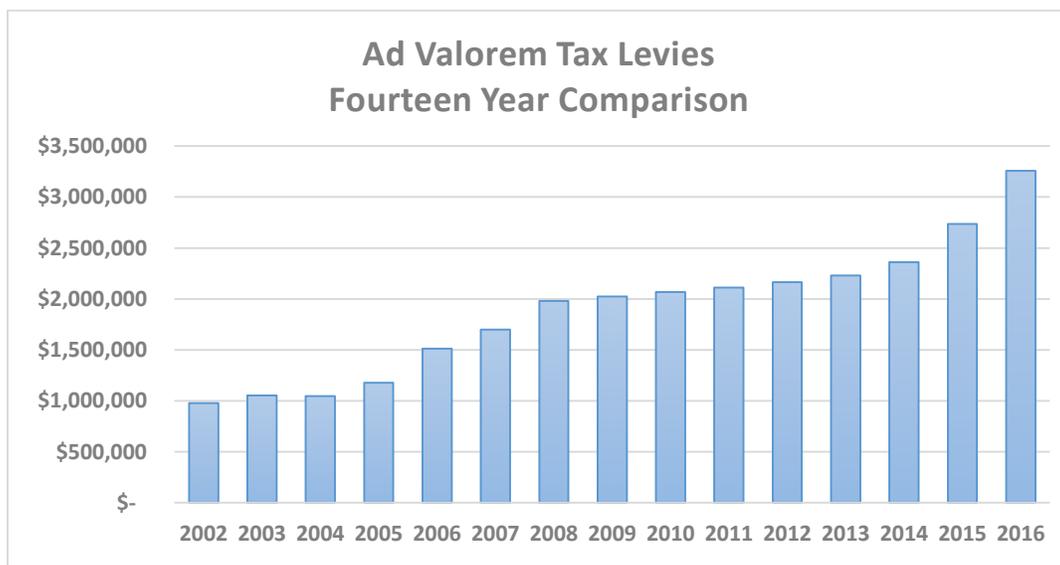
Resources Derived through Taxation

Ad Valorem property tax revenue makes up 45% 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.

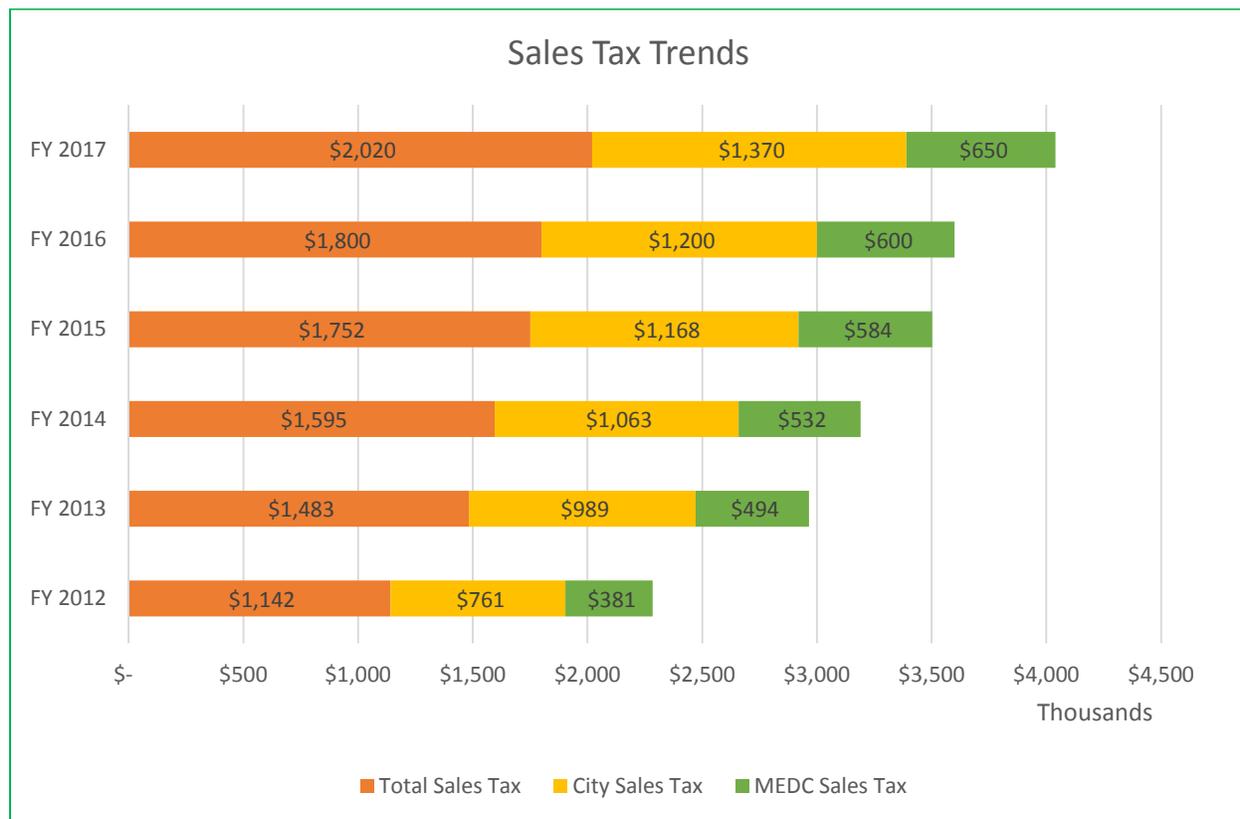
The Brazoria County Appraisal District (BCAD) performs the appraisal of property within the City and the Brazoria County Tax Office then collects city property taxes. BCAD is required under the Property Code to appraise all property within the county based on 100% of its market value. The value of real 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 FY2017, the City expects to collect \$2,575,618 through the ad valorem tax process. The graph below portrays the actual levies for the last 14 tax years.



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 FY2016, the City experienced an increase of 13% 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 \$1,370,000 for the City’s General Fund and \$650,000 for the Manvel Economic Development Corporation. The chart below reflects the actual sales tax increase since FY2012 with the conservative projection for FY2016.



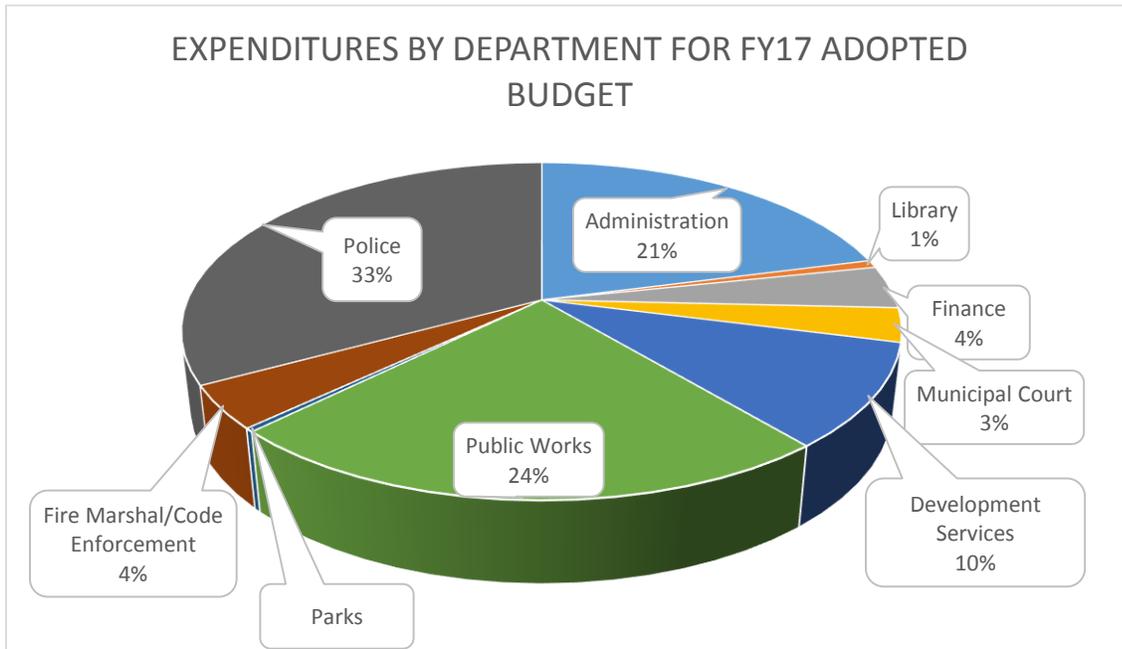
Revenues Derived Through Licenses & Permits and Franchise Fees

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 FY2017 is \$1.46 million. Listed below are major sources of revenues received from services and fees.

Fees	Projected FY2017 Resources
Franchise Fees	\$400,000
License & Permit Fees	\$900,000
Court Fines & Fees	\$160,000

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 the purchase of one vehicle for patrol officer, construction of and equipment for a fuel island to service all city vehicles at the Public Works yard, road improvements on Lewis Lane, Jordan Road East, and Crest Ridge. Other capital items approved are computers for patrol vehicles, MCC 5500 radio for dispatch, ticket writers for patrol, and city hall server. Supplemental programs include ad hoc amendment for Updated Service Credits and Cost of Living adjustments to the employee's retirement plan, one Police Investigator, one Patrol Officer beginning January 1st, and one Patrol Officer beginning May 1st.

Capital Projects include the construction of an elevated storage tank, professional fees related to the construction of a Regional Wastewater Treatment Plant, and a reserve for purchase of surface water rights.

These capital investments will preserve highly trafficked streets that will provide our citizens quality roadways for traveling throughout the city, it will provide more efficient communications to our public safety operation through more durable mobile data terminals (MDT), and by adding another radio console for dispatch the city will be able to handle the peak call volumes occurring more frequently with the city's growth. Our investment in ticket writers will increase processing efficiency and a new city hall server will provide better back-up capability and more efficient processing speeds.

The investment in capital projects with the elevated storage tank will provide much needed water pressure and reserve for the anticipated residential construction growth. Our investment in surface water rights is the city's proactive measure to provide for future water needs and the initial phase of the Regional Wastewater Treatment Plant is also in preparation of the growth expected in the near future.

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. New this year each department has developed activity measures to identify areas of growth and/or improvement.

DEBT MANAGEMENT

The City services debt in the Debt Service Fund for general government borrowings that include certificates of obligation and tax notes. This budget provides for the issuance of certificates of obligation in the amount of \$4,500,000 to fund stated capital projects.

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 & Tax Calendar FY 2017

Date	Day of Week	Description
May 10, 2016	Tuesday	Budget Kick-Off; distribute budget instructions to staff
May 31, 2016	Tuesday	Budget Request and Narratives Due To Finance
June 1, 2016-June 20, 2016	Monday	Finance compiles departmental requests and narratives for City Manager review
June 21, 2016-July 8, 2016	Friday	City Manager reviews and holds meetings with departments to review department's requests and narratives.
July 8, 2016-July 29, 2016	Friday	Finance compiles final preliminary proposed FY 2017 Budget
July 29, 2016	Friday	Finance delivers City Manager's Proposed Budget to the City Council per the City Charter
August 8, 2016	Monday	Regular City Council Meeting-FY 2017 Operating Budget Presentation, Capital Improvement Program discussion and Tax Rate Discussion
August 15, 2016	Monday	Special City Council Meeting (if needed)-FY 2017 Operating and CIP Budget Discussion
August 22, 2016	Monday	Regular City Council Meeting-Discussion of FY2017 Operating & Capital Improvement Program & Public Hearing on Tax Rate
August 29, 2016	Monday	Special City Council Meeting-Discussion of FY2017 Operating & Capital Improvement Program & Public Hearing on Tax Rate
September 6, 2016	Tuesday	Special City Council Meeting (if needed)-FY 2017 Operating and CIP Budget Discussion; and Public Hearing on tax rate
September 12, 2016	Monday	Regular City Council Meeting-Adoption of FY2017 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 2017 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, staffing charts and the summary of all financial statements.

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Funds

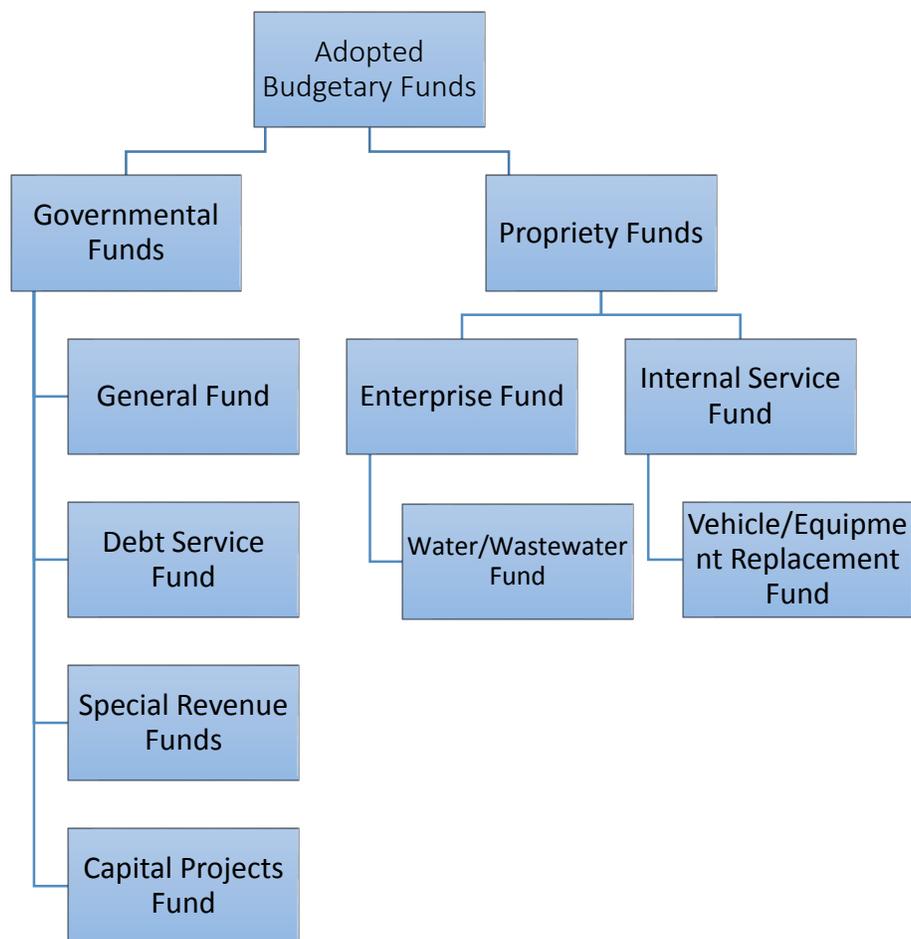
General Fund provides detailed analysis of the City’s general operating activities, revenues, expenditures, and fund balances.

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.

Enterprise Fund (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, and franchise 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.
- The City utilities 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 (i.e. the government as a single entity) reporting 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 policy 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 of 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 services 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 to include general obligation bonds, revenue bonds, certificates of obligation, tax notes and lease/purchase agreements, shall only be used.
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

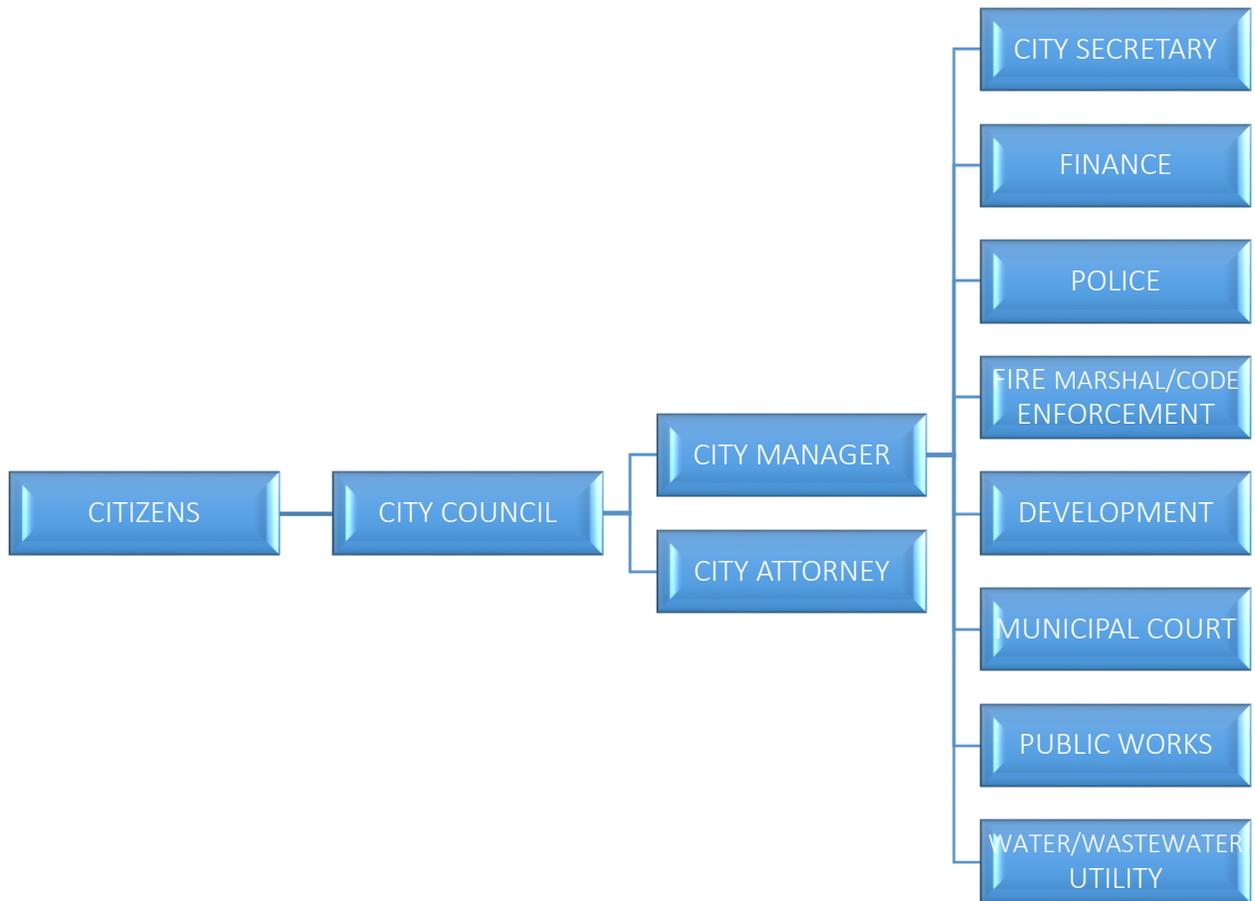
The Director of Finance is responsible for the development of citywide written guidelines on purchasing, cash handling, internal controls, and other financial matters. The Director of Finance will assist department managers as needed in tailoring these guidelines into detailed written procedures to fit 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>FY2015 Actual</u>	<u>FY2016 Budget</u>	<u>FY2016 Estimate</u>	<u>FY2017 Adopted Budget</u>
TAXABLE VALUE	\$ 407,335,000	\$ 471,727,337	\$ 471,727,337	\$ 571,498,980
Collection Percentage	100%	100%	100%	100%
LEVY				
General Fund Levy	\$ 1,899,791	\$ 2,239,035	\$ 2,239,035	\$ 2,601,589
Debt Service Levy	\$ 276,115	\$ 496,984	\$ 496,984	\$ 655,955
Total Levy	\$ 2,175,905	\$ 2,736,019	\$ 2,736,019	\$ 3,257,544
TAX RATE SUMMARY				
General Fund	0.506400	0.474646	0.474646	0.455222
Debt Service Fund	0.073600	0.105354	0.105354	0.114778
Total	0.580000	0.580000	0.580000	0.570000

City of Manvel Organization Chart



PERSONNEL				
	FY2014	FY2015	FY2016	FY2017
General Fund				
Administration				
City Manager	1	1	1	1
City Secretary	1	1	1	1
City Attorney	0	1	1	1
Finance				
Finance Director	0	1	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	2	2	2
Part-Time Permits Clerk	0.5	0	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	3	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	1	1	1
Fire Inspector/Code Enf. Officer	0	1	1	1
Police				
Police Chief	1	1	1	1
Sergeant	2	2	4	4
Detective	0	1	1	2
Patrol Officer	8	8	8	10
911 Supervisor	1	1	1	1
911 Dispatcher	5	5	5.5	5.5
Total General Fund	31.5	37	40.5	43.5
Enterprise Fund				
Plant Operator III	1	1	1	1
Plant Operator I	0	1	1	1
Total Enterprise Fund	1	2	2	2

ALL FUNDS SUMMARY FISCAL YEAR 2017

	General Fund	Veh/Eq Repl. Fund	Debt Service Fund	W & WW Utility Fund	Comm. Impact Fee Fund	Capital Projects Fund	Parks Fund	Hotel Occupancy Tax Fund	Court Security Fund	Court Tech. Fund	Law Enf. Fund	PEG Fee Fund	S.M.D.A. Fund	TIRZ #3 Fund	M.E.D.C. Fund	M.E.D.C. Capital Projects Fund	Consolidated- All Funds
Beginning Fund Balance	3,655,027	97,605	73,238	138,502	341,450	455,350	-	342,074	5,764	10,292	2,343	58,421	33,419	-	630,619	915,000	6,759,103
REVENUES																	
Ad Valorem Taxes	2,593,002		658,467										10,000	13,000			3,274,470
Other Taxes	1,370,000							65,000						12,000	1,000		1,448,000
Franchise Taxes	400,000																400,000
Licenses & Permits	1,144,500																1,144,500
Fine & Fees	160,000																160,000
Interest	10,000		250	600		100		75	5,000	6,500		9,400				650,000	661,063
Service Fees	53,600	271,578		501,000				10		12		6	10				826,178
Contributions/Grants					150,000	670,000											820,000
Loan Proceeds						4,500,000											4,500,000
Total Revenues	5,731,102	271,578	658,717	501,600	150,000	5,170,100	-	65,075	5,010	6,512	-	9,406	10,010	25,000	651,000		13,255,111
EXPENDITURES																	
Administration	1,254,122							4,000		1,978			6,150	150	104,250		1,370,650
Library	43,585																43,585
Finance	245,602																245,602
Municipal Court	195,353								4,500								199,853
Development Services	594,722				10,000												604,722
Public Works	1,416,027																1,416,027
Parks	20,500																20,500
Fire Marshal/Code Enforcement	246,442																246,442
Police	1,974,488																1,974,488
Tourism & Arts																	-
Utilities				464,605													464,605
Capital Outlay/Projects		195,000				6,565,300										452,438	7,212,738
Debt Service		82,489	750,269													94,312	927,070
Total Expenditures	5,990,841	277,489	750,269	464,605	940,000	6,565,300	-	4,000	4,500	1,978	-	-	6,150	150	651,000		14,726,282
Other Sources(Uses)																	
Transfers			94,311			950,000	100,000										1,119,461
Total Other Sources(Uses)	-	-	94,311	-	-	950,000	100,000	-	-	-	-	-	-	(24,850)	(24,850)	-	1,119,461
Revenues Over(Under) Expenditures	(259,739)	(5,911)	2,759	36,995	(790,000)	(445,200)	100,000	61,075	510	4,534	-	9,406	3,860	-	-	-	(351,710)
Restricted Fund Balance-Road Maintenance	291,789	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	291,789
Net Increase(Decrease) to	32,050	(5,911)	2,759	36,995	(790,000)	(445,200)	100,000	61,075	510	4,534	-	9,406	3,860	-	-	-	(59,921)
Ending Fund Balance	3,687,077	91,694	75,997	175,497	(448,550)	10,150	100,000	403,149	6,274	14,826	2,343	67,827	37,279	-	630,619	915,000	6,699,182
Fund Balance Percentage of Expenditures	61.55%	33.04%	10.13%	37.77%	-47.72%	0.15%	N/A	10078.73%	139.42%	749.54%	N/A	N/A	606.16%	0.00%	96.87%	N/A	45.49%

*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.

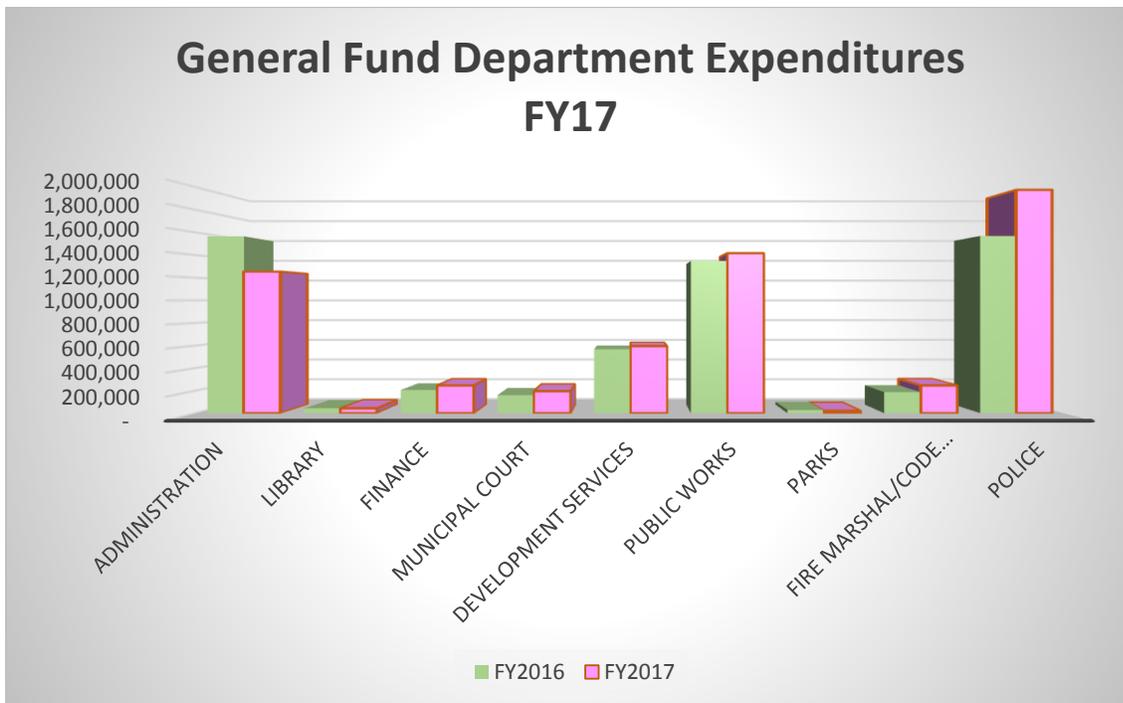
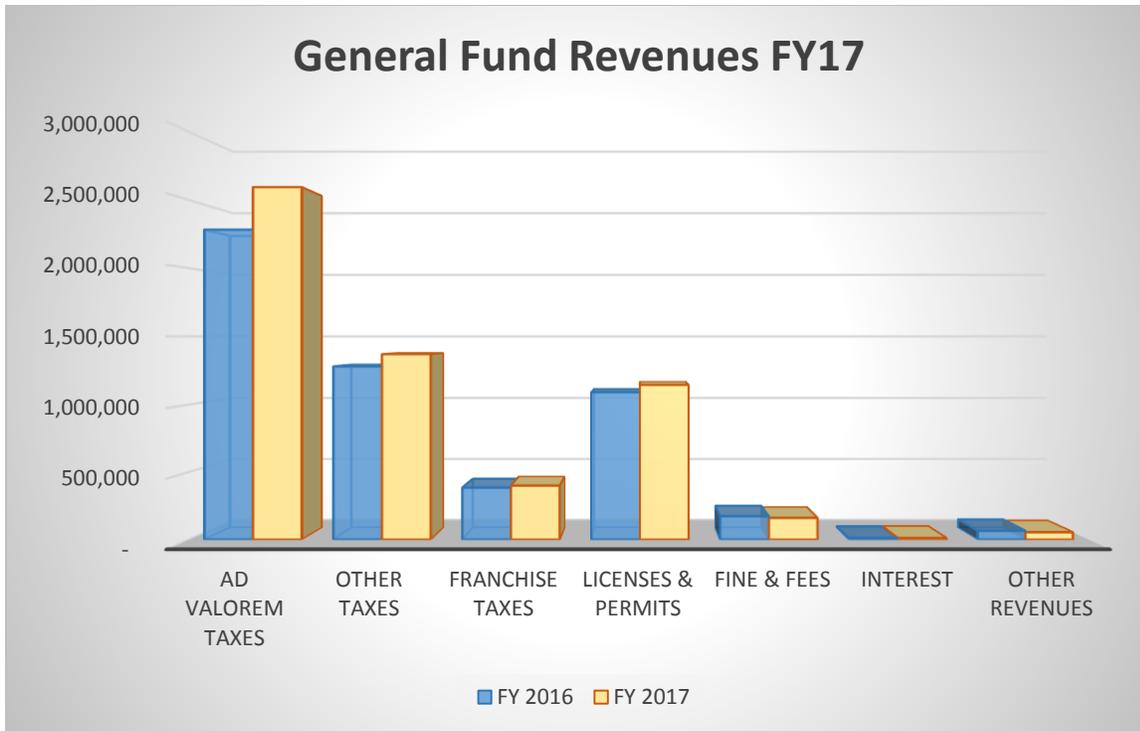
The ending fund balance in the General Fund for FY2016 is projected to be \$3,655,027. Revenues for this adopted FY2017 budget are \$5,731,102 which is a 8% increase over last year. A projected increase in property taxes due to new property values of about \$300,000 and an estimated sales tax increase of approximately \$100,000 make up this increase to revenues.

Expenditures for operations in the FY2017 budget are \$5,990,841 which is a 6% increase over the FY2016 expenditures of \$5,671,376. This increase is mainly due to an ad hoc amendment for Updated Service Credits and Cost of Living adjustments to the employee's retirement plan, one Police Investigator, one Patrol Officer beginning January 1st, and one Patrol Officer beginning May 1st.

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

General Fund Summary FY 2017

GENERAL FUND	FY 2015 Actual	FY 2016 Budget	FY 2016 Projected End of Year	FY 2017 Proposed Budget
Beginning Fund Balance	3,374,355	3,643,919	4,043,811	3,655,027
REVENUES				
Ad Valorem Taxes	2,077,012	2,256,168	2,281,532	2,593,002
Other Taxes	1,492,160	1,310,000	1,280,000	1,370,000
Franchise Taxes	308,668	385,000	385,000	400,000
Licenses & Permits	1,160,614	916,500	1,090,000	1,144,500
Fine & Fees	169,571	160,500	172,000	160,000
Interest	12,989	7,500	10,000	10,000
Other Revenues	156,014	57,760	64,060	53,600
Total Revenues	5,377,028	5,093,428	5,282,592	5,731,102
EXPENDITURES+A17:A37				
Administration	1,008,728	1,562,247	1,565,112	1,254,122
Library	43,502	43,585	43,256	43,585
Finance	157,493	202,681	205,040	245,602
Municipal Court	149,811	165,469	159,960	195,353
Development Services	895,193	504,777	567,164	594,722
Public Works	1,192,877	1,329,492	1,347,917	1,416,027
Parks	13,391	27,700	27,645	20,500
Fire Marshal/Code Enforcement	99,709	199,265	186,264	246,442
Police	1,146,868	1,620,364	1,569,018	1,974,488
Total Expenditures	4,707,572	5,655,580	5,671,376	5,990,841
Revenues Over(Under) Expenditures	669,456	(562,152)	(388,784)	(259,739)
Restricted Fund Balance-Road maintenance				291,789
Net Increase(Decrease) to Fund Balance	669,456	(562,152)	(388,784)	32,050
Ending Fund Balance	4,043,811	3,081,767	3,655,027	3,687,077
Fund Balance Percentage of Expenditures	85.90%	54.49%	64.45%	61.55%



Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
General Fund				
Beginning Fund Balance	3,374,355	3,643,919	4,043,811	3,655,027
Revenues:				
10.01.4000 Current Ad Valorem Tax Rev.	2,077,012	2,222,668	2,265,728	2,575,618
10.01.4005 Personal Property Taxes	-	500	203	223
10.01.4010 Delinquent Ad Valorem Tax	-	18,000	10,001	11,001
10.01.4011 P&I on Ad Valorem Taxes	-	15,000	5,600	6,160
Ad Valorem Taxes Total	2,077,012	2,256,168	2,281,532	2,593,002
10.02.4030 Sales Tax Revenues	1,492,160	1,310,000	1,280,000	1,370,000
Other Taxes Total	1,492,160	1,310,000	1,280,000	1,370,000
10.03.4100 Franchise Fees	308,668	385,000	385,000	400,000
Franchise Fee Total	308,668	385,000	385,000	400,000
10.04.4200 Permits CC Convenience Fees	-	500	12,000	12,000
10.04.4203 Permits & Licenses	1,160,614	710,000	850,000	900,000
10.04.4204 Licenses & Permits PD	-	-	1,000	1,000
10.04.4205 Rezoning Application fees	-	1,000	2,000	1,500
10.04.4207 Plat Fees	-	15,000	25,000	20,000
10.04.4208 Plan Reviews	-	190,000	200,000	210,000
License & Permit Fees Total	1,160,614	916,500	1,090,000	1,144,500
10.05.4400 Court Fines	169,571	160,000	170,000	160,000
10.05.4401 Rev Court Fines	-	-	2,000	-
10.05.4404 OMNI/TLFTA Revenue	-	500	-	-
Fines and Fees Total	169,571	160,500	172,000	160,000
10.06.4600 Interest Income	12,989	7,500	10,000	10,000
Interest Total	12,989	7,500	10,000	10,000
10.07.4214 Iowa Colony Dispatch	28,557	5,160	5,160	-
10.07.4701 Skynet - Lease Rental	8,400	8,400	8,400	8,400
10.07.4721 Pipeline Application	1,500	1,000	1,000	1,000
10.07.4723 Pipeline ROW Crossing Fees	32,000	20,000	20,000	20,000
10.07.4802 AISD Dispatch	-	8,000	8,000	8,000
10.07.4803 TCLEOS	-	1,200	1,300	1,200
10.07.4808 Donations for City Events	2,917	1,000	4,200	2,000
10.07.4811 Other Income	82,640	1,000	4,000	1,000
10.07.4840 MEDC Contributions	-	12,000	12,000	12,000
Other Revenues Total	156,014	57,760	64,060	53,600
Total Revenues	5,377,028	5,093,428	5,282,592	5,731,102

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
<ul style="list-style-type: none"> ▪ City Management ▪ City Council ▪ City Secretary ▪ City Attorney ▪ Library

FY 2016 DEPARTMENTAL ACCOMPLISHMENTS

City Manager

- Worked with City Council to develop and approve the Thoroughfare Plan
- Worked with City Council to complete the annexation of area 14
- Worked with the City Council on the purchase of property adjoining City Hall
- Worked with the City Council on acquiring the Corporate Drive Property
- Worked with the City Council on median pay increases for staff

City Secretary

- Completed 68 board meeting agenda’s and packets
- Worked with the City Attorney, completing 98 open record requests.
- Completed 7 re-zoning requests

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

DEPARTMENTAL DESCRIPTION

Administration provides overall direction and administration of the City organization and is headed by the City Manager. The City Manager is appointed by City Council and serves as Chief Administrative Officer and head of the administrative branch of the City. The City Manager is responsible for making recommendations to City Council, filing the annual budget, filing an annual financial report, and providing leadership and direction to City staff to achieve City Council goals and objectives. On a day-today basis, the City Manager exercises control and supervision over all departments, sees that all state laws and city ordinances are effectively enforced, managing the City organization through the appointment and removal of employees, and performs other such duties as may be required by the Council or City Charter.

DEPARTMENTAL GOALS

City Manager

- Continue to develop organization to meet the needs of the oncoming 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

Continue to respond to City Council and Citizens, respond to public information requests, complete record retention requirements, and maintain social media and website information.

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

DESCRIPTION OF OPERATIONS

Administration includes the activities of the City Manager, City Secretary, and City Attorney. The City Manager is the Chief Administrative Officer of the City and is appointed by the City Council. Under the guidelines of the City Charter, Code of Ordinances, and State Law, the City Manager 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 concurrence of the City Council, with the exception of the City Attorney and Municipal Court Judge(s), who are appointed by the City Council.

OBJECTIVES

City Manager

- Provide guidance to City Council and city staff to achieve the city's mission and goals.
- Continue to coordinate and assist developers in complying with city ordinances to achieve the best community possible.

City Attorney

- Provide timely and accurate legal advice to City Council and city staff.
- Continue to process open records requests in a timely and efficient manner.

City Secretary

- Provide timely, efficient responses to open records requests working in conjunction with the City Attorney.
- Continue to maintain a relationship with Council by:
 - Supporting council policy and action to the public and co-workers
 - Remaining impartial toward the council treating all council members alike
- Provide sufficient information to the Council to make Board and Commission appointments in an effective manner
- Seek assistance from the City Manager on prioritizing projects when necessary and in the event there is confusion regarding assignments.
- Provide turn-key assistance to citizens with complaints, questions, and concerns and remain aware of how response will affect others including other employees and elected officials.

DEPARTMENT: **ADMINISTRATION**

FUNDING SOURCE: **GENERAL FUND**

PERSONNEL SCHEDULE

	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2017 Budget
City Manager	1	1	1	1
City Secretary	1	1	1	1
City Attorney	1	1	1	1
Total Full-Time Employees	3	3	3	3

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
Administration				
10.10.5000 Salaries	301,374	302,222	292,000	321,738
10.10.5004 Taxes, Social Security	18,650	23,683	23,000	24,362
10.10.5005 Retirement	11,930	17,650	17,000	36,159
10.10.5030 Health & Life Insurance	18,894	22,182	27,000	33,593
10.10.5035 Cell Phone Allowance	-	1,200	1,200	1,200
10.10.5036 Auto Allowance	-	-	12,000	12,000
10.10.5040 Workers Compensation	30,831	692	692	767
Total Personnel Services	381,678	367,629	372,892	429,819
10.10.5220 Janitorial Supplies & Cleaning	4,867	5,500	5,000	5,000
10.10.5222 Postage	1,567	2,020	3,000	2,500
10.10.5230 Office Expense	14,359	9,000	7,000	11,000
10.10.5240 Minor Tools & Equipment	-	-	-	3,000
Total Commodities	20,794	16,520	15,000	21,500
10.10.5320 Bank/Convenience Charges	-	-	120	150
10.10.5340 Copier Lease/Maintenance	2,834	4,880	1,500	1,500
10.10.5362 Records Retention	732	1,500	1,500	1,500
10.10.5380 Building Repair & Maintenance	5,573	5,000	5,000	5,000
10.10.5400 Legal Fees	12,694	10,000	5,000	5,000
10.10.5418 Employment Testing	-	4,000	2,000	2,000
10.10.5420 Electricity	2,509	2,500	2,500	2,500
10.10.5422 Electricity - Street Lights	47,757	50,000	40,000	50,000
10.10.5430 Gas Utilities	235	240	240	240
10.10.5432 Rental Equipment	-	5,000	2,800	3,200
10.10.5438 County Recording Fees	980	700	1,500	1,500
10.10.5440 Computer Maintenance/Support	53,089	31,000	30,000	31,000
10.10.5441 Computer Software	43,264	12,000	12,000	12,000
10.10.5442 Website Administration	10,286	10,000	9,000	9,000
10.10.5445 Telephone	10,159	38,200	38,200	38,200
10.10.5458 Maintenance Agreements	5,463	4,000	10,000	10,000
10.10.5474 Emergency Management	1,910	25,000	-	25,000
10.10.5476 Codification	5,144	6,000	4,000	6,000
10.10.5550 Radio Usage	-	1,968	1,968	1,968
Total Contractual Services	202,630	211,988	167,328	205,758
10.10.5560 CB Watershed/Drainage	-	2,525	-	-
10.10.5620 Council Expenses	1,340	-	5,097	5,000
10.10.5622 Dues & Subscriptions	3,760	5,000	3,500	4,500
10.10.5630 Insurance and Bonds	56,880	60,502	62,373	64,000
10.10.5632 City Functions & Meetings	4,443	4,500	3,000	4,500
10.10.5633 Public Notice Expense	5,252	5,000	5,000	5,000
10.10.5645 Training & Travel	5,070	3,000	3,000	5,000
10.10.5650 Mileage	-	300	300	300
10.10.5676 Elections Expense	-	3,000	3,000	4,000
10.10.5678 Holiday Events	-	5,000	6,538	6,500
10.10.5748 Emergency Notification	4,376	4,376	4,400	4,400
10.10.5800 Eng/Consulting/Planning Fees	-	-	-	10,000
Total Other Services	81,120	93,203	96,208	113,200
10.10.6020 Capital Outlay - Equipment	6,506	19,000	16,195	-
10.10.6070 Capital Outlay - Improvements	-	6,500	6,980	-
10.10.6090 Capital Outlay - Land/Easement	-	385,000	388,102	-
Total Capital Outlay	6,506	410,500	411,277	-
10.10.8420 Rodeo Palms 380 Agreement	316,000	300,000	340,000	340,000
10.10.8582 Transfer Out - Capital Projects	-	80,000	80,000	120,000
10.10.8700 Salary Adjustments	-	60,962	60,962	-
10.10.8702 Longevity Program	-	21,445	21,445	23,845
Total Transfers & Contingencies	316,000	462,407	502,407	483,845
Total Administration	1,008,728	1,562,247	1,565,112	1,254,122

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
Library				
10.15.5220 Janitorial Supplies & Cleaning	356	500	400	500
Total Commodities	356	500	400	500
10.15.5380 Building Repair & Maintenance	1,600	500	300	500
10.15.5420 Electricity	3,752	4,000	4,000	4,000
10.15.5445 Telephone	1,384	1,220	1,220	1,220
10.15.5459 Lease Expense - Library	33,089	34,035	34,035	34,035
10.15.5670 Book Plan - Library	3,321	3,330	3,301	3,330
Total Other Services	43,146	43,085	42,856	43,085
Total Library	43,502	43,585	43,256	43,585

MISSION STATEMENT

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FINANCE
<ul style="list-style-type: none"> ▪ Finance Administration ▪ Accounting & Budget ▪ Purchasing & Risk Management

FY 2016 DEPARTMENTAL ACCOMPLISHMENTS

- Completed the Annual Financial Report within 180 day window.
- Implemented and began utilizing Financial and Utility Billing software.
- Issued and awarded “Request For Proposal - Operating & Emergency Fuel Services” agreement.
- Awarded Distinguished Budget Presentation award by the Government Finance Officers Association of the United States and Canada.

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 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.

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

DEPARTMENTAL GOALS

- Continue to monitor effectiveness of ERP implementation and investigate best practices in regard to proper utilization of software.
- Prepare and submit the FY2017 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 OBJECTIVES

- Increase the use of the city's new purchasing card program by making more purchases with the card.
- Train purchasing card holders how to reconcile their assigned cards on monthly basis.
- Obtain assistance in filing and maintaining records via high school or other part-time worker.

DEPARTMENT: **FINANCE**

FUNDING SOURCE: **GENERAL FUND**

ACTIVITY MEASURES

	FY 2015 <u>Actual</u>	FY 2016 <u>Budget</u>	FY 2016 <u>Estimate</u>	FY 2017 <u>Budget</u>
Number of checks issued	n/a	n/a	1,685	1,600
Number bank transactions	n/a	n/a	920	1,000
Number credit/debit card transactions	n/a	n/a	1,990	2,000

PERSONNEL SCHEDULE

	FY 2015 <u>Actual</u>	FY 2016 <u>Budget</u>	FY 2016 <u>Estimate</u>	FY 2017 <u>Budget</u>
Director of Finance	1	1	1	1
Accounting/Utility Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
 Total Full-Time Employees	 2	 2	 2	 2

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
Finance				
10.20.5000 Salaries	97,359	125,218	125,218	146,261
10.20.5002 Overtime	-	-	16	100
10.20.5003 Holiday Pay	-	-	2,000	146
10.20.5004 Taxes, Social Security	6,737	9,592	9,500	11,435
10.20.5005 Retirement	4,665	7,249	7,200	16,748
10.20.5030 Health & Life Insurance	11,154	14,788	15,471	17,472
10.20.5035 Cell Phone Allowance	-	900	900	900
10.20.5040 Workers Compensation	-	284	167	340
Total Personnel Services	119,915	158,031	160,472	193,402
10.20.5230 Office Expense	-	-	-	500
10.20.5240 Minor Tools & Equipment	-	-	-	1,000
Total Commodities	-	-	-	1,500
10.20.5450 Tax Assessor Fees	1,607	1,650	1,692	1,700
10.20.5475 Accounting Fee Expense	-	-	200	1,000
10.20.5477 Audit & Professional Fees	16,500	24,000	23,806	24,000
10.20.5479 Appraisal Fees	17,221	16,000	16,000	20,000
Total Contractual Services	35,328	41,650	41,698	46,700
10.20.5645 Training & Travel	1,586	2,500	2,500	3,500
10.20.5650 Mileage	664	500	370	500
Total Other Services	2,250	3,000	2,870	4,000
Total Finance	157,493	202,681	205,040	245,602

Mission Statement

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MUNICIPAL COURT
▪ Municipal Court

FY 2016 Departmental Accomplishments

- Warrant setup with Tyler Technologies (Incode) has been completed.
- Setup to accept on-line payments has been completed
- Participated in the 2016 Warrant Round Up Program
- Purged aged cases in warrant status

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

- Court staff continue to attend yearly court educational seminars
- Continue to participate in the annual Statewide Warrant Round Up Program
- Continually updating court information on the City's website
- Continue to improve technology in the court department

Department: Municipal Court

FUNDING SOURCE: General Fund

DEPARTMENT OBJECTIVES

- To have access to the Criminal Justice Information Services (CJIS). This program would allow court clerks to run driver's license and license plates for information required in court cases only.
- A stronger internet connection to have the ability to use laptops during evening court sessions.
- An additional deputy court clerk for a total of two deputy clerks.

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

ACTIVITY MEASURES

	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2017 Budget
Court dockets	19	21	21	21
Jury dockets	4	3	3	3
Magistrates	47	48	55	55
Citations filed	1460	1121	1425	1425
Warrants issued	387	410	500	500

Personnel Schedule

	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2017 Budget
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

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
Municipal Court				
10.30.5000 Salaries	67,112	73,498	72,854	87,095
10.30.5003 Holiday Pay	-	-	1,150	209
10.30.5004 Taxes, Social Security	5,036	5,626	5,626	6,637
10.30.5005 Retirement	2,859	4,255	4,255	13,926
10.30.5030 Health & Life Insurance	12,885	14,788	15,480	17,472
10.30.5040 Workers Compensation		167	190	209
Total Personnel Services	87,891	98,334	99,555	125,548
10.30.5222 Postage	251	600	100	400
10.30.5230 Office Expense	3,197	2,500	1,500	2,500
Total Commodities	3,448	3,100	1,600	2,900
10.30.5405 Jail Housing	-	2,500	-	2,500
10.30.5410 Magistrating Expenses	3,050	3,500	3,000	4,000
10.30.5440 Computer Maintenance/Support	5,942	7,035	7,000	7,500
10.30.5445 Telephone	327	300	1,530	1,530
10.30.5448 Court Interpreter	3,850	4,225	4,000	4,000
10.30.5451 Prosecuting Attorney	11,875	12,500	12,500	12,500
10.30.5485 Municipal Court Judge	13,557	13,500	13,500	13,500
10.30.5580 Warrant Fees	15,799	16,000	12,000	16,000
Total Contractual Services	54,399	59,560	53,530	61,530
10.30.5615 Credit Card Processing Fees	2,551	1,600	2,500	2,500
10.30.5622 Dues & Subscriptions	76	100	100	100
10.30.5634 Jury cost	372	475	475	475
10.30.5645 Training & Travel	933	2,100	2,100	2,100
10.30.5650 Mileage	141	200	100	200
Total Other Services	4,073	4,475	5,275	5,375
Total Municipal Court Services	149,811	165,469	159,960	195,353

MISSION STATEMENT

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DEVELOPMENT
<ul style="list-style-type: none">▪ Development▪ Engineering▪ Permits

FY 2016 DEPARTMENTAL ACCOMPLISHMENTS

- Began training the new employee for Permits.
- Continued scanning permit documents in an effort to become paperless.

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.

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.

DEPARTMENT: **DEVELOPMENT**

FUNDING SOURCE: **GENERAL FUND**

DEPARTMENT OBJECTIVES

- Continue scanning permit documents.
- Work on updating the Permit Manual.
- Maintain the SAFE program for updating Septic System information.

ACTIVITY MEASURES

	FY 2015 <u>Actual</u>	FY 2016 <u>Budget</u>	FY 2016 <u>Estimate</u>	FY 2017 <u>Budget</u>
Permit Numbers	851	N/A	1000	1000
Inspections	6672	N/A	7300	7300
Plan Reviews	418	N/A	475	475
Annual Permits	447	N/A	450	450

PERSONNEL SCHEDULE

	FY 2015 <u>Actual</u>	FY 2016 <u>Budget</u>	FY 2016 <u>Estimate</u>	FY 2017 <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

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
Development Services				
10.40.5000 Salaries	61,104	78,069	55,000	85,792
10.40.5002 Overtime	-	-	1,000	1,477
10.40.5003 Holiday Pay	-	-	2,000	2,000
10.40.5004 Taxes, Social Security	4,314	5,973	5,000	6,650
10.40.5005 Retirement	2,875	4,520	4,000	9,775
10.40.5030 Health & Life Insurance	11,125	14,788	10,882	17,472
10.40.5035 Cell Phone Allowance	-	-	-	-
10.40.5036 Auto Allowance	-	-	-	-
10.40.5040 Workers Compensation		179	205	206
Total Personnel Services	690,843	103,529	78,087	123,372
10.40.5230 Office Expense	-	-	-	500
10.40.5240 Minor Tools & Equipment	-	-	-	500
Total Commodities	-	-	-	1,000
10.40.5360 Plat Fees	8,245	7,500	6,000	7,500
10.40.5412 Plan Reviews	116,478	96,648	140,000	105,000
10.40.5439 Inspections	321,212	267,750	300,000	320,000
10.40.5441 Computer Software	8,800	13,000	5,000	12,000
Total Contractual Services	454,735	384,898	451,000	444,500
10.40.5615 Credit Card Processing Fees	3,775	3,600	12,000	12,000
10.40.5622 Dues & Subscriptions	135	-	-	150
10.40.5645 Training & Travel	-	1,650	1,000	1,600
10.40.5650 Mileage	-	100	-	100
10.40.5800 Eng/Consulting/Planning Fees	35,021	11,000	25,077	12,000
Total Other Services	38,931	16,350	38,077	25,850
10.40.6010 Capital Outlay - Technology	16,397	-	-	-
10.40.6020 Capital Outlay - Equipment				
Total Capital Outlay	16,397	-	-	-
Total Development Services	895,193	504,777	567,164	594,722

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PUBLIC WORKS
<ul style="list-style-type: none"> ▪ Streets ▪ Parks

FY 2016 DEPARTMENTAL ACCOMPLISHMENTS

- - Reconstruction of Bissell Road “1.5 miles”
- - 8000’ of Drainage; Installed 180 culverts
- - Constructed a 75’ x 30’ Car Port
- - 3000’ of asphalt overlay

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.

DESCRIPTION OF OPERATIONS

Receives general direction from the City Manager; plans organizes, directs and coordinates activities and implements policies and procedures.

DEPARTMENTAL GOALS

- Goal 1: Safety for all departmental personnel
- Goal 2: Pave 9500' of roads
- Goal 3: 20,000' of Drainage
- Goal 4: Maintaining City Buildings, Facilities and Equipment

DEPARTMENT: **PUBLIC WORKS**

FUNDING SOURCE: **GENERAL FUND**

DEPARTMENT OBJECTIVES

- Seek more funding for street improvements
- New Facility with internet and phone system
- Clerical help in office

ACTIVITY MEASURES

	FY 2015 <u>Actual</u>	FY 2016 <u>Budget</u>	FY 2016 <u>Estimate</u>	FY 2017 <u>Budget</u>
Linear feet of drainage	12,500'	8000'	8000'	8000'
Linear feet of paving	26,000'	16,470'	17,000'	10,560'
Linear feet of Culverts	1120'	720'	720'	720'

DEPARTMENT: **PUBLIC WORKS**

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>
Public Works Director	1	1	1	1
Supervisor	1	1	1	1
Heavy Equipment Operator	1	1	1	2
Public Works Worker II	<u>5</u>	<u>5</u>	<u>5</u>	<u>3.5</u>
Total Full-Time Employees	8	8	8	7.5
Administrative Assistant-part time	-	-	.5	.5

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
Public Works				
10.50.5000 Salaries	297,569	344,682	330,000	374,651
10.50.5002 Overtime	-	-	5,500	16,000
10.50.5003 Holiday Pay	-	-	12,000	9,500
10.50.5004 Taxes, Social Security	20,225	26,641	27,000	43,623
10.50.5005 Retirement	11,153	20,122	22,000	45,878
10.50.5030 Health & Life Insurance	48,036	59,149	61,920	69,888
10.50.5040 Workers Compensation	-	17,687	20,036	20,551
Total Personnel Services	376,983	468,281	478,456	580,091
10.50.5212 Safety Equipment/Supplies	-	2,200	2,000	2,200
10.50.5220 Janitorial Supplies & Cleaning	2,431	1,700	1,000	1,700
10.50.5225 Fuel	53,762	30,000	25,000	30,000
10.50.5230 Office Expense	3,722	1,000	1,500	1,500
10.50.5235 Street Signs	6,788	7,000	7,000	7,000
10.50.5240 Minor Tools & Equipment	4,429	2,500	2,000	2,500
10.50.5250 Road Materials	19,735	50,000	58,000	50,000
Total Commodities	90,868	94,400	96,500	94,900
10.50.5375 Bridge Repairs	-	10,000	8,000	8,000
10.50.5376 Sidewalk Repairs	427	10,000	10,596	25,000
10.50.5421 Electrical Service	3,989	4,500	4,000	3,500
10.50.5432 Rental Equipment	21,822	21,500	21,000	20,000
10.50.5436 Communications Expense	3,624	6,400	6,400	3,000
10.50.5437 Striping	-	10,000	10,000	10,000
10.50.5445 Telephone	2,342	2,300	5,600	4,800
10.50.5446 Uniforms	7,045	5,500	5,500	6,000
10.50.5455 Leased Property	850	850	850	850
10.50.5456 Ditch Mowing	18,360	20,000	20,000	20,000
10.50.5457 Clean up/Trash Disposal	1,411	3,000	3,000	3,000
10.50.5480 Contract Labor - Public Works	7,955	10,000	10,000	10,000
10.50.5550 Radio Usage	-	9,840	9,840	9,840
10.50.5570 Drainage	46,444	50,000	50,000	50,000
Total Contractual Services	114,268	163,890	164,786	173,990
10.50.5618 Job Recruiting	390	300	-	300
10.50.5635 Building Repair/Maintenance	-	10,000	14,854	12,000
10.50.5638 Vehicle Repairs/Maintenance	37,361	31,000	30,000	30,000
10.50.5645 Training & Travel	1,515	6,000	1,500	5,000
10.50.5700 Vehicle/Equip Replacement Fees	-	198,621	198,621	122,746
Total Other Services	39,266	245,921	244,975	170,046
10.50.6020 Capital Outlay - Equipment	-	43,000	49,200	12,000
10.50.6070 Capital Outlay - Improvements	571,493	314,000	314,000	385,000
Total Capital Outlay	571,493	357,000	363,200	397,000
Total Public Works	1,192,877	1,329,492	1,347,917	1,416,027

Acct Number/Description		FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
Parks					
10.60.5220	Janitorial Supplies & Cleaning	1,281	1,200	1,200	1,200
	Total Commodities	1,281	1,200	1,200	1,200
10.60.5380	Building Repair & Maintenance		1,500	1,645	1,500
10.60.5420	Electricity	130	400	200	200
10.60.5453	Grounds Maintenance - Croix	11,980	12,300	12,300	12,300
	Total Contractual Services	12,110	14,200	14,145	14,000
10.60.5746	Water Sample Inspection	-	300	300	300
10.60.5800	Eng/Consulting/Planning Services	-	12,000	12,000	5,000
	Total Other Services	-	12,300	12,300	5,300
	Total Parks	13,391	27,700	27,645	20,500

MISSION STATEMENT

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FIRE MARSHAL

- Fire Marshal
- Code Enforcement

FY 2016 DEPARTMENTAL ACCOMPLISHMENTS

- Began new contacts with ongoing property code abatement issues
- Received new Fire Marshal truck and put it in service.
- Re-created all new Inspection forms and Code Enforcement forms.
- Implemented new procedures for Code Enforcement.
- Created and implemented new policies and procedures for the Fire Marshal’s Office.

DEPARTMENT: **FIRE MARSHAL**FUNDING SOURCE: **GENERAL FUND**

DEPARTMENTAL DESCRIPTION

The Fire Marshals' Office is responsible for plans review of new structures with-in the city and in the ETJ to ensure they meet the current Fire Codes and City ordinances, fire inspections, fire investigations, code enforcement, along with assisting the police department and emergency management when needed. The fire marshal's office responds to fire incidents to determine the origin and cause, investigate activities leading up to the fire, interview witness and makes arrest 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 tall grass/weeds and trash/debris on properties and works with the owners to get the properties cleaned up. Furthermore the fire marshal's office assist in police activities as back up on emergency calls or non-emergency calls, and provides back up to the EMC coordinator and assist in disaster operations.

DEPARTMENTAL GOALS

Inspections

- Continue to conduct inspections of all commercial buildings and occupancies.
- Start conducting inspections of rental properties as per city ordinances.
- Continue to educate the public about fire and life issues through the inspection process and community outreach.
- Continue to work with developers to help educate them on fire code and city ordinances requirements.
- Continue to monitor processes and update procedures as warranted.
- Conduct fire prevention classes for the community.
- Identify target hazards with-in the city.

Code Enforcement

- Continue a customer service focused process of gaining compliance through education.
- Enhance the website to help educate the community on code abatement laws and the purpose of it.
- Continue education for staff to increase knowledge of code enforcement.
- Educate builders and developers of city ordinances that pertain to construction.
- Abate several properties in the city. Palmetto St., Sherri circle, and Dogwood.

DEPARTMENT: **FIRE MARSHAL**

FUNDING SOURCE: **GENERAL FUND**

DEPARTMENT OBJECTIVES

- Increase the number of monthly Fire & Life Safety Inspections.
- Set up community outreach programs and events for fire prevention, city ordinance compliance.
- Set up a flow-sheet for developers to explain the build/inspection process, that can be given to them and make it available on the web-site.
- Staff to attend training class and conferences to increase their knowledge.
- Add a deputy Fire Marshal

ACTIVITY MEASURES

	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Budget</u>	<u>FY 2016</u> <u>Estimate</u>	<u>FY 2017</u> <u>Budget</u>
Code Violations/Inspections	0	75	150	250
Fire Inspections	0	28	100	150
Community outreach events	0	0	1	3

DEPARTMENT: **FIRE MARSHAL**

FUNDING SOURCE: **GENERAL FUND**

PERSONNEL SCHEDULE

	FY 2015 <u>Actual</u>	FY 2016 <u>Budget</u>	FY 2016 <u>Estimate</u>	FY 2017 <u>Budget</u>
Fire Marshal	1	1	1	1
Code Enforcement Officer	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Full-Time Employees	2	2	2	2

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
Fire Marshal				
10.70.5000 Salaries	51,691	107,753	100,000	112,418
10.70.5003 Holiday Pay	-	-	2,500	2,500
10.70.5004 Taxes, Social Security	3,258	8,294	8,000	8,566
10.70.5005 Retirement	2,896	5,789	5,000	12,681
10.70.5030 Health & Life Insurance	5,578	14,788	14,770	17,472
10.70.5035 Cell Phone Allowance	-	900	-	-
10.70.5040 Workers Compensation	-	1,465	1,517	1,616
Total Personnel Services	63,423	138,989	131,787	155,253
10.70.5222 Postage	20	200	200	300
10.70.5225 Fuel	518	4,500	4,500	4,500
10.70.5230 Office Expense	702	1,000	1,000	1,000
10.70.5240 Minor Tools & Equipment	10,581	4,000	4,000	17,000
Total Commodities	11,822	9,700	9,700	22,800
10.70.5350 Fire Marshal Services	-	1,000	1,500	1,000
10.70.5400 Legal Fees	-	10,000	5,000	10,000
10.70.5432 Rental Equipment	-	-	-	3,313
10.70.5441 Computer Software	1,218	2,000	708	5,700
10.70.5445 Telephone	1,596	2,100	2,300	2,500
10.70.5446 Uniforms	1,006	2,000	1,200	3,400
10.70.5452 Code Enforcement/Abatement	17,074	5,000	6,893	10,000
10.70.5550 Radio Usage	-	1,476	1,476	1,476
Total Contractual Services	20,894	23,576	19,077	37,389
10.70.5622 Dues & Subscriptions	1,013	1,000	1,000	1,500
10.70.5638 Vehicle Repairs/Maintenance	384	2,000	2,000	4,000
10.70.5645 Training & Travel	2,174	4,500	4,000	5,000
10.70.5660 Investigative Expense	-	2,000	1,200	2,000
10.70.5700 Vehicle/Equip Replacement Fees	-	17,500	17,500	13,000
Total Other Services	3,570	27,000	25,700	25,500
10.70.6020 Capital Outlay-Equipment	-	-	-	5,500
10.70.6030 Capital Outlay-Vehicle	-	-	-	-
Total Capital Outlay	-	-	-	5,500
Total Fire Marshal/Code Enforcement	99,709	199,265.00	186,264.00	246,442

MISSION STATEMENT

The members of the Manvel Police Department are committed to excellence in law enforcement and are dedicated to the people, traditions and diversity of our City. It is the mission of the Manvel Police Department to provide a safe environment for all citizens to work, live, and play. This mission is accomplished through quality Police services, understanding, responding with compassion and performance with integrity.

POLICE

- Administration
- Patrol
- Records
- Communications
- Animal Control

FY 2016 DEPARTMENTAL ACCOMPLISHMENTS

- Completed transition of the department's radio system from 800 MHz to 700 MHz.
- Continued progress in the scanning of old records into digital format.
- Increased the patrol division by adding one patrol officer and promoting two officers to Patrol Sergeant.
- Added an additional Tele-communications Officer position.
- Formed a citizens Police Academy program which was held in the spring of 2016
- Replaced phone system
- Replaced phone and radio recorder to a digital recorder. This had to be replaced to support the VoiP phone system that was installed.

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

Goals

- Construction of new Police Department building
- Increase staffing by adding a criminal investigators position, patrol officer positions and animal control.
- Replace outdated computers in the Patrol, CID and Administration vehicle.
- Take a more proactive approach in animal control enforcement with addition of animal control officer.
- Continued progress in the scanning of old records into digital format.

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

DEPARTMENT OBJECTIVES

- Reduce the number of traffic incidents throughout city
- Increase clearance rates of criminal investigations
- Maintain aggressive law enforcement presence in high profile areas

ACTIVITY MEASURES

	FY 2015 <u>Actual</u>	FY 2016 <u>Budget</u>	FY 2016 <u>Estimate</u>	FY 2017 <u>Budget</u>
Calls for service	14,913	15,000	14,000	15,000
Traffic stops	3,767	4,000	6,454	6,500
Number of citations	2,229	2,500	2,980	3,000
Arrests	210	76	412	450
Warrants served	68	41	82	100
Case report generated	487	525	612	650
Animal calls	380	400	540	550
Animals impounded (cats and dogs)	145	150	154	175

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

PERSONNEL SCHEDULE

	FY 2015 <u>Actual</u>	FY 2016 <u>Budget</u>	FY 2016 <u>Estimate</u>	FY 2017 <u>Budget</u>
Police Chief	1	1	1	1
Sergeant	2	4	4	4
Detective	0	1	1	2
Patrol Officer	7	8	8	10
911 Dispatcher Supervisor	1	1	1	1
911 Dispatcher	4	5	5	5
Animal Control	0	0	0	0
Total Full-Time Employees	15	20	20	23

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
Police				
10.90.5000 Salaries	636,582	802,596	748,658	1,081,412
10.90.5002 Overtime	23,102	20,000	38,000	48,863
10.90.5003 Holiday Pay	20,495	30,000	30,000	30,000
10.90.5004 Taxes, Social Security	52,489	64,455	62,572	86,157
10.90.5005 Retirement	30,059	46,582	45,000	127,496
10.90.5030 Health & Life Insurance	116,128	140,479	156,459	185,033
10.90.5040 Workers Compensation		12,774	14,503	19,733
Total Personnel Services	878,855	1,116,886	1,095,192	1,578,693
10.90.5210 Supplies	2,206	2,500	2,000	2,500
10.90.5211 Supplies - Crime Prevention	1,074	2,000	500	2,000
10.90.5220 Janitorial Supplies & Cleaning	1,661	3,500	500	2,000
10.90.5222 Postage	503	700	500	500
10.90.5225 Fuel	32,282	44,000	30,000	35,000
10.90.5230 Office Expense	4,227	8,000	7,000	4,000
10.90.5240 Minor Tools & Equipment	-	-	-	15,400
Total Commodities	41,953	60,700	40,500	46,000
10.90.5364 Records & Evidence Storage	4,521	5,600	5,640	5,600
10.90.5370 Radio Repairs		3,000	800	2,000
10.90.5380 Building Repair & Maintenance	3,697	3,000	6,174	6,500
10.90.5420 Electricity	4,890	4,200	4,200	4,500
10.90.5430 Gas Utilities	202	350	350	350
10.90.5435 Safety & Water Testing		400	-	400
10.90.5436 Communications Expense	6,825	7,800	5,550	7,800
10.90.5440 Computer Maintenance/Support	1,976	2,400	2,400	2,400
10.90.5445 Telephone	8,680	8,700	9,596	10,000
10.90.5446 Uniforms	5,659	7,000	7,000	10,300
10.90.5458 Maintenance Agreements	51,826	52,100	52,100	57,500
10.90.5473 Animal Control Expense	20	2,500	3,850	2,500
10.90.5550 Radio Usage	5,200	11,316	11,316	14,000
Total Contractual Services	93,495	108,366	108,976	123,850
10.90.5618 Job Recruiting	255	1,000	1,000	1,000
10.90.5622 Dues & Subscriptions	648	750	750	750
10.90.5638 Vehicle Repairs/Maintenance	21,190	20,000	20,000	20,000
10.90.5645 Training & Travel	7,566	8,000	7,000	8,000
10.90.5646 Training - Mandatory	1,302	1,200	1,200	1,200
10.90.5659 Firearms/Taser	1,170	6,000	6,000	6,000
10.90.5660 Investigative Expense	3,493	4,000	2,500	4,000
10.90.5675 Education Reimbursement	-	1,000	-	1,000
10.90.5685 Jail Operations	10	400	400	400
10.90.5700 Vehicle/Equip Replacement Fees	-	130,062	130,062	125,395
Total Other Services	35,633	172,412	168,912	167,745
10.90.6010 Capital Outlay - Technology	76,933	2,500	2,500	-
10.90.6020 Capital Outlay - Equipment	19,998	109,000	109,000	-
10.90.6030 Capital Outlay - Vehicle		44,000	43,933	50,500
10.90.6080 Capital Outlay - Building		6,500	5	-
Total Capital Outlay	96,931	162,000	155,438	50,500
Total Police Department	1,146,868	1,620,364	1,569,018	1,974,488

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.

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/WASTEWATER OPERATIONS
<ul style="list-style-type: none"> ▪ Water Plant ▪ Water Distribution ▪ Wastewater Plant ▪ Wastewater Collection

FY 2016 DEPARTMENTAL ACCOMPLISHMENTS

- - Added 35 new hydrant to the water system
- - Expansion of the water/wastewater distribution and collection system
- - Installed auto dialer to 4 facilities
- - Added 105 new water accounts

DEPARTMENT: **WATER & WASTEWATER
OPERATIONS**

FUNDING SOURCE: **UTILITY FUND**

DEPARTMENTAL DESCRIPTION

The Utility 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.

- Implement new technology for operational efficiency
- Expand the wastewater and water plant
- Expand the distribution and collection system

DEPARTMENT: **WATER & WASTEWATER OPERATIONS**

FUNDING SOURCE: **UTILITY FUND**

FUND NUMBER: **40**

DEPARTMENT OBJECTIVES

- Enhance SCADA system
- New laborer position

ACTIVITY MEASURES

	FY 2015 <u>Actual</u>	FY 2016 <u>Budget</u>	FY 2016 <u>Estimate</u>	FY 2017 <u>Budget</u>
Linear feet of water lines	22,500'	11,000'	11,000'	11,000'
Linear feet of sewer lines	12,000'	10,000'	10,000'	10,000'

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.

DEPARTMENT: **WATER & WASTEWATER
OPERATIONS**

FUNDING SOURCE: **UTILITY FUND**

PERSONNEL SCHEDULE

	FY 2014 <u>Actual</u>	FY 2015 <u>Budget</u>	FY 2015 <u>Estimate</u>	FY 2016 <u>Budget</u>
Utility Supervisor	1	1	1	1
Wastewater Treatment Plant Operator	1	1	1	1
Water Plant Operator	-	-	-	-
Utility Worker	-	-	-	<u>.5</u>
Total Full-Time Employees	2	2	2	2.5

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
Water/Wastewater Utility Fund				
Beginning Available Balance	62,935	112,300	112,300	138,502
Revenues				
40.06.4600 Interest Income	2,543	1,500	600	600
40.07.4650 Sand Pit Revenues	-	-	24,000	-
40.07.4811 Other Income	-	-	50	-
40.08.4301 Water Revenue	159,335	250,000	260,000	260,000
40.08.4302 Wastewater Revenue	140,628	212,000	220,000	210,000
40.08.4311 Water Meters	31,678	12,000	30,000	20,000
40.08.4320 Set-Up Fee	4,070	4,000	3,000	2,000
40.08.4321 Tap Connection Fees	750	10,000	4,000	4,000
40.08.4322 Boring Fee for Taps	-	-	1,000	-
40.08.4390 Late Penalty Fees	-	500	8,000	5,000
Total Revenues	339,004	490,000	550,650	501,600
Expenditures				
Administration				
40.10.5000 Salaries	-	93,841	54,000	108,282
40.10.5002 Overtime	-	-	8,000	8,693
40.10.5003 Holiday Pay	-	-	3,000	3,000
40.10.5004 Taxes, Social Security	-	7,220	6,000	13,864
40.10.5005 Retirement	-	5,465	5,000	17,605
40.10.5030 Health & Life Insurance	-	13,821	10,000	17,472
40.10.5040 Workers Compensation	-	2,349	2,975	3,000
Total Personnel Services	-	122,696	88,975	171,916
40.10.5201 Contract Services	16,178	500	500	500
40.10.5202 Mowing & Weed Control	2,079	1,000	1,000	1,500
40.10.5222 Postage	4,097	2,500	2,000	2,500
40.10.5230 Office Expense	6,441	3,000	1,500	1,500
10.90.5240 Minor Tools & Equipment	-	-	-	1,500
40.10.5300 Equipment Rental	2,797	7,000	5,000	7,000
40.10.5441 Computer Software	-	3,800	3,800	3,500
40.10.5445 Telephone	1,698	4,450	2,000	4,000
40.10.5550 Radio Usage	-	1,476	1,476	1,476
Total Contractual Services	4,495	16,726	12,276	15,976
40.10.5615 Credit Card Processing Fees	-	-	4,000	4,000
40.10.5630 Insurance and Bonds	-	2,800	2,800	2,800
40.10.5645 Training & Travel	-	1,950	1,500	2,000
40.10.5700 Vehicle/Equip Replacement Fees	-	4,125	4,125	10,438
40.10.5742 Subsidence Fees	-	-	897	1,000
40.10.5800 Eng/Consulting/Planning Fees	-	10,000	10,000	10,000
Total Other Services	-	8,875	13,322	20,238
40.10.8700 Salary Adjustments	-	-	-	-
Total Contingencies	-	-	-	-

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
Water/Wastewater Utility Fund				
Water				
40.54.5204 Chemicals	4,617	7,500	7,500	8,500
40.54.5240 Minor Tools & Equipment	999	2,500	2,500	2,500
Total Commodities	5,617	10,000	10,000	11,000
40.54.5310 Meter Replacement Program	5,430	10,000	11,240	10,000
40.54.5420 Electricity	45,641	50,000	45,000	50,000
40.54.5441 Computer Software	-	-	700	1,000
40.54.5498 Tap Connection Expense	21,743	-	-	-
40.54.5499 Laboratory Expenses	8,527	9,000	6,000	9,000
Total Contractual Services	81,341	69,000	62,940	70,000
40.54.5636 Equipment Repairs/Maintenance	137,102	120,000	120,000	120,000
40.54.5638 Vehicle Repairs/Maintenance	-	1,000	500	1,000
40.54.5645 Training & Travel	35	1,950	500	2,000
40.54.5700 Vehicle/Equip Replacement Fees	-	4,125	4,125	4,125
40.54.5729 Permits & Assessments	4,973	5,000	4,000	5,000
40.54.5730 Legal Notices	-	100	100	100
40.54.5742 Subsidence Fees	1,741	2,000	500	2,000
Total Other Services	143,851	134,175	129,725	134,225
40.54.6020 Capital Outlay - Equipment	6,000	43,280	43,280	-
40.54.6203 Capital Outlay - Capitalize Taps	-	14,000	14,000	-
40.54.7025 WWTP to - Blowers/auto Dialer	-	18,000	18,000	-
Total Capital Outlay	-	75,280	75,280	-
40.54.8700 Salary Adjustments	-	4,040	-	-
Total Contingencies	6,000	154,600	150,560	-
Wastewater				
40.56.5419 Sludge Hauling	15,311	20,000	20,000	25,000
40.56.5500 Operator Fees	117,357	7,500	20,000	7,500
Total Contractual Services	132,668	27,500	40,000	32,500
40.56.6020 Capital Outlay - Equipment	-	-	9,150	-
Total Capital Outlay	-	-	9,150	-
Total Water/Wastewater Expenditures	388,370	552,072	524,448	464,605
Revenues Over(Under) Expenditures	(49,365)	(62,072)	26,202	36,995
Ending Fund Balance	13,570	50,228	138,502	175,497



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.

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
<u>Debt Service Fund</u>				
Beginning Fund Balance	102,961	139,515	71,135	73,238
Revenues				
30.01.4000 Current Ad Valorem Tax Rev.	304,340	504,475	504,475	655,909
30.01.4005 Personal Property Taxes	-	-	58	58
30.01.4010 Delinquent Ad Valorem Tax	-	1,500	1,716	1,500
30.01.4011 P&I on Ad Valorem Taxes	-	-	118	1,000
30.06.4600 Interest Income	1,031	-	211	250
30.07.4811 Other Income	-	-	-	-
30.07.4830 Bond Proceeds	-	-	-	-
30.09.4960 Transfer In - MEDC Fund	-	90,526	90,526	94,311
Total Revenues	305,371	596,501	597,104	753,029
Expenditures				
30.91.7001 Bond Principal	165,000	410,000	410,000	550,000
30.91.7100 Interest Expense	172,197	183,201	183,201	198,469
30.91.7102 Fiscal Agent Fees	-	1,800	1,800	1,800
30.91.7105 Bond Issuance Costs	-	-	-	-
Total Expenditures	337,197	595,001	595,001	750,269
Net Revenues Over(Under) Expenditures	(31,826)	1,500	2,103	2,760
Ending Fund Balance	71,135	141,015	73,238	75,998

TOTAL ANNUAL DEBT SERVICE SUMMARY				
PAYMENT DATE	PRINCIPAL	INTEREST	TOTAL PAYMENT	FISCAL TOTAL
FY17	350,000.00	197,831.25	547,831.25	845,475.00
FY18	360,000.00	188,193.75	548,193.75	841,675.00
FY19	370,000.00	177,982.50	547,982.50	842,226.25
FY20	375,000.00	167,397.50	542,397.50	837,180.00
FY21	385,000.00	156,492.50	541,492.50	836,689.85
FY22	400,000.00	146,845.00	546,845.00	677,287.50
FY23	405,000.00	136,740.00	541,740.00	673,835.00
FY24	420,000.00	126,285.00	546,285.00	674,925.00
FY25	430,000.00	115,420.00	545,420.00	670,505.00
FY26	195,000.00	104,087.50	299,087.50	528,507.50
FY27	205,000.00	94,857.50	299,857.50	429,955.00
FY28	210,000.00	85,217.50	295,217.50	423,875.00
FY29	220,000.00	75,130.00	295,130.00	427,347.50
FY30	230,000.00	64,642.50	294,642.50	425,172.50
FY31	240,000.00	53,557.50	293,557.50	427,400.00
FY32	245,000.00	42,000.00	287,000.00	423,957.50
FY33	255,000.00	32,200.00	287,200.00	287,200.00
FY34	270,000.00	22,000.00	292,000.00	292,000.00
FY35	280,000.00	11,200.00	291,200.00	291,200.00
Total	8,430,000.00	2,426,413.60	10,856,413.60	10,856,413.60

COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION				
SERIES 2013				
Private Exchange for Land - Asset for Asset Trade				
PAYMENT			TOTAL	FISCAL
DATE	PRINCIPAL	INTEREST	PAYMENT	TOTAL
8/15/2017	0	19,687.50	19,687.50	134,802.50
2/15/2018	100,000.00	19,687.50	119,687.50	
8/15/2018	0	19,137.50	19,137.50	138,825.00
2/15/2019	100,000.00	19,137.50	119,137.50	
8/15/2019	0	18,512.50	18,512.50	137,650.00
2/15/2020	100,000.00	18,512.50	118,512.50	
8/15/2020	0	17,762.50	17,762.50	136,275.00
2/15/2021	100,000.00	17,762.50	117,762.50	
8/15/2021	0	16,937.50	16,937.50	134,700.00
2/15/2022	105,000.00	16,937.35	121,937.35	
8/15/2022	0	15,992.50	15,992.50	137,929.85
2/15/2023	105,000.00	15,992.50	120,992.50	
8/15/2023	0	14,995.00	14,995.00	135,987.50
2/15/2024	110,000.00	14,995.00	124,995.00	
8/15/2024	0	13,840.00	13,840.00	138,835.00
2/15/2025	110,000.00	13,840.00	123,840.00	
8/15/2025	0	12,685.00	12,685.00	136,525.00
2/15/2026	110,000.00	12,685.00	122,685.00	
8/15/2026	0	11,420.00	11,420.00	134,105.00
2/15/2027	115,000.00	114,420.00	229,420.00	
8/15/2027	0	10,087.50	10,087.50	239,507.50
2/15/2028	120,000.00	10,097.50	130,097.50	
8/15/2028	0	8,657.50	8,657.50	138,755.00
2/15/2029	120,000.00	8,657.50	128,657.50	
8/15/2029	0	7,217.50	7,217.50	135,875.00
2/15/2030	125,000.00	7,217.50	132,217.50	
8/15/2030	0	5,530.00	5,530.00	137,747.50
2/15/2031	125,000.00	5,530.00	130,530.00	
8/15/2031	0	3,842.50	3,842.50	134,372.50
2/15/2032	130,000.00	3,842.50	133,842.50	
8/15/2032	0	1,957.5	1,957.50	135,800.00
2/15/2033	135,000.00	1,957.5	136,957.50	
8/15/2033			0.00	136,957.50

TAX NOTES, SERIES 2014				
COMBINED TAX NOTE DEBT SERVICE				
PAYMENT DATE	PRINCIPAL	INTEREST	TOTAL PAYMENT	FISCAL TOTAL
06/01/17	-	7,556.25	7,556.25	166,575.00
12/01/17	150,000.00	7,556.25	157,556.25	
06/01/18	-	6,093.75	6,093.75	163,650.00
12/01/18	150,000.00	6,093.75	156,093.75	
06/01/19	-	4,631.25	4,631.25	160,725.00
12/01/19	155,000.00	4,631.25	159,631.25	
06/01/20	-	3,120.00	3,120.00	162,751.25
12/01/20	160,000.00	3,120.00	163,120.00	
06/01/21	-	1,560.00	1,560.00	164,680.00
12/01/21	160,000.00	1,560.00	161,560.00	
				161,560.00

COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION				
SERIES 2015 Refunding				
TWDB: Water System Improvements				
PAYMENT DATE	PRINCIPAL	INTEREST	TOTAL PAYMENT	FISCAL TOTAL
8/15/2017	205,000.00	22,450.00	227,450.00	249,900.00
2/15/2018		20,400.00	20,400.00	
8/15/2018	215,000.00	20,400.00	235,400.00	255,800.00
2/15/2019		18,250.00	18,250.00	
8/15/2019	215,000.00	18,250.00	233,250.00	251,500.00
2/15/2020		16,100.00	16,100.00	
8/15/2020	220,000.00	16,100.00	236,100.00	252,200.00
2/15/2021		13,900.00	13,900.00	
8/15/2021	220,000.00	13,900.00	233,900.00	247,800.00
2/15/2022		11,700.00	11,700.00	
8/15/2022	225,000.00	11,700.00	236,700.00	248,400.00
2/15/2023		9,450.00	9,450.00	
8/15/2023	235,000.00	9,450.00	244,450.00	253,900.00
2/15/2024		7,100.00	7,100.00	
8/15/2024	230,000.00	7,100.00	237,100.00	244,200.00
2/15/2025		4,800.00	4,800.00	
8/15/2025	240,000.00	4,800.00	244,800.00	249,600.00
2/15/2026		2,400.00	2,400.00	
8/15/2026	240,000.00	2,400.00	242,400.00	244,800.00

COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION NEW SERIES 2016 Utility Improvements				
PAYMENT DATE	PRINCIPAL	INTEREST	TOTAL PAYMENT	FISCAL TOTAL
8/15/2017	100,000.00	97,191.11	197,191.11	197,191.11
2/15/2018				
8/15/2018	135,000.00	152,200.00	287,200.00	287,200.00
2/15/2019				
8/15/2019	145,000.00	146,800.00	291,800.00	291,800.00
2/15/2020				
8/15/2020	150,000.00	141,000.00	291,000.00	291,000.00
2/15/2021				
8/15/2021	155,000.00	135,000.00	290,000.00	290,000.00
2/15/2022				
8/15/2022	160,000.00	128,800.00	288,800.00	288,800.00
2/15/2023				
8/15/2023	165,000.00	122,400.00	287,400.00	287,400.00
2/15/2024				
8/15/2024	175,000.00	115,800.00	290,800.00	290,800.00
2/15/2025				
8/15/2025	180,000.00	108,800.00	288,800.00	288,800.00
2/15/2026				
8/15/2026	190,000.00	101,600.00	291,600.00	291,600.00
2/15/2027				
8/15/2027	195,000.00	94,000.00	289,000.00	289,000.00
2/15/2028				
8/15/2028	205,000.00	86,200.00	291,200.00	291,200.00
2/15/2029				
8/15/2029	210,000.00	78,000.00	288,000.00	288,000.00
2/15/2030				
8/15/2030	220,000.00	69,600.00	289,600.00	289,600.00
2/15/2031				
8/15/2031	230,000.00	60,800.00	290,800.00	290,800.00
2/15/2032				
8/15/2032	240,000.00	51,600.00	291,600.00	291,600.00
2/15/2033				
8/15/2033	245,000.00	42,000.00	287,000.00	287,000.00
2/15/2034				
8/15/2034	255,000.00	32,200.00	287,200.00	287,200.00
2/15/2035				
8/15/2035	270,000.00	22,000.00	292,000.00	292,000.00
2/15/2036				
8/15/2036	280,000.00	11,200.00	291,200.00	291,200.00
	3,905,000.00	1,797,191.11	5,702,191.11	5,702,191.11

INTERNAL SERVICE FUND

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
<u>Vehicle/Equipment Replacement Fund</u>				
Beginning Fund Balance	-	158,840	158,840	97,605
Revenues				
12.06.4600 Interest	-	-	-	-
12.07.4740 Vehicle/Equipment Replacement	256,941	350,307	350,307	271,578
Total Revenues	256,941	350,307	350,307	271,578
Expenditures				
12.10.5460 Lease Payment	80,601	82,489	82,489	82,489
12.91.6030 Capital Outlay - Vehicle	17,500	291,000	329,053	195,000
Total Expenditures	98,101	373,489	411,542	277,489
Net Revenues Over(Under) Expenditures	158,840	(23,182)	(61,235)	(5,911)
Ending Fund Balance	158,840	135,658	97,605	91,694

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

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
<u>Community Impact Fee Fund</u>				
Beginning Fund Balance	-	341,450	191,450	341,450
Revenues:				
45.08.4334 Impact Fee - Water	191,450	150,000	150,000	150,000
Total Revenues	191,450	150,000	150,000	150,000
Expenditures:				
45.10.5800 Eng/Consulting	-	10,000	-	10,000
45.10.6070 Capital Outlay-Improvements	-	-	-	-
Total Expenditures	-	10,000	-	10,000
Revenues Over(Under) Expenditures	191,450	140,000	150,000	140,000
Ending Fund Balance	191,450	481,450	341,450	481,450
Restricted Fund Balance - Lakeland Sec. 2				63,800
Restricted Fund Balance - Lakeland Sec. 3 (up to \$67,000 as fees are collected)				67,000
Restricted Fund Balance-Available				350,650

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.

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
Capital Projects Fund				
Beginning Fund Balance	318,193	580,255	580,255	455,350
Revenues:				
50.06.4600 Interest Income	5,145	-	95	100
50.07.4950 Transfer In- Gen Fund	1,084,010	80,000	80,000	120,000
50.07.4960 Transfer In-MEDC				930,000
50.09.4820 Bond Proceeds	1,070,000	-	-	4,500,000
50.07.4835 HSC Contribution				670,000
Total Revenues	2,159,155	80,000	80,095	6,220,100
Expenditures:				
50.10.7105 Bond Issuance Costs	30,138			-
50.10.7401 Parks Master Plan		25,000	25,000	
50.91.7402 Regional Water Plan		50,000	50,000	-
50.91.7403 Regional Wastewater Plan		50,000	50,000	
50.91.7404 City hall Front Parking Lot		65,000	65,000	-
50.91.7405 Monument Sign		15,000	15,000	-
50.91.7406 Staffing Growth & Human Resource Plan				25,000
50.91.7407 Long Term Strategic Technology Plan				25,000
50.91.7408 City Hall Bldg-Expansion				250,000
50.91.7409 Rogers/Holley Street Construction				60,000
50.91.TBD Technology Equipment-PD/Dispatch/CH Server				105,300
50.91.7501 Hwy 6 W/WW	1,866,955			-
50.91.7502 Water Plant Expansion-750 connections				410,000
50.91.7503 Waterline Replacement-Rogers Rd-W1128				270,000
50.91.7504 Construct WW line:Large to C1 Ditch/Spillane				250,000
50.91.7505 Waterline Extension-SH6 to Eastern City limits				670,000
50.91.TBD Elevated Storage Tank				1,400,000
50.91.TBD Purchase Surface Water Rights				1,900,000
50.91.TBD Regional Wastewater Trmt Plant#1				1,200,000
50.95.8592 Transfer Out - Parks Fund				100,000
Total Expenditures	1,897,093	205,000	205,000	6,665,300
Revenues Over(Under) Expenditures	262,062	(125,000)	(124,905)	(445,200)
Ending Fund Balance	580,255	455,255	455,350	10,150

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.

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
<u>Parks Fund</u>				
Beginning Fund Balance	-	-	-	-
Revenues:				
55.07.8650 Transfer In - Capital Projects Fund	-	-	-	100,000
55.06.4600 Interest Income	-	-	-	-
Total Revenues	-	-	-	100,000
Expenditures:				
55.10.6090 Capital Outlay - Land	-	-	-	-
Total Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	-	-	-	100,000
Ending Fund Balance	-	-	-	100,000

FUND DESCRIPTION: Parks Fund provides for the accounting of committed funds for park land and park development. This fund is designated as a Special Revenue Fund.

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
<u>Hotel Tax Fund</u>				
Beginning Fund Balance	224,133	280,015	280,015	342,074
Revenues:				
60.02.4901 Hotel Taxes	57,577	57,000	65,000	65,000
60.06.4600 Interest Income	1,144	700	66	75
Total Revenues	58,721	57,700	65,066	65,075
Expenditures:				
60.10.5725 Advertising & Promotion	2,839	2,055	3,007	4,000
Total Expenditures	2,839	2,055	3,007	4,000
Revenues Over(Under) Expenditures	55,882	55,645	62,059	61,075
Ending Fund Balance	280,015	335,660	342,074	403,149

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.

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
<u>Court Security Fund</u>				
Beginning Fund Balance	7,564	5,258	5,258	5,764
Revenues:				
62.05.4400 Court Fines		-	5,000	5,000
62.06.4600 Interest Income	18	25	6	10
Total Revenues	18	25	5,006	5,010
Expenditures:				
62.10.5434 Baliff - Security	4,290	4,500	4,500	4,500
Total Expenditures	4,290	4,500	4,500	4,500
Revenues Over(Under) Expenditures	(4,272)	(4,475)	506	510
Ending Fund Balance	3,292	783	5,764	6,274

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.

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
<u>Court Technology Fund</u>				
Beginning Fund Balance	4,952	4,128	4,942	10,292
Revenues:				
64.05.4400 Court Fines	-	5,500	6,500	6,500
64.06.4600 Interest Income	-	-	-	12
Total Revenues	-	5,500	6,500	6,512
Expenditures:				
64.10.5240 Minor Tools & Equipment	-	-	-	778
64.10.5444 Air Cards	824	900	900	900
64.10.5445 Telephone	-	300	250	300
Total Expenditures	824	1,200	1,150	1,978
Revenues Over(Under) Expenditures	(824)	4,300	5,350	4,534
Ending Fund Balance	4,128	8,428	10,292	14,826

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.

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
<u>Law Enforcement Fund</u>				
Beginning Fund Balance	2,343	2,343	2,343	2,343
Revenues:				
65.06.4600 Interest Income	-	-	-	-
65.07.4505 Seizure Funds	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Total Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	-	-	-	-
Ending Fund Balance	2,343	2,343	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.

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
<u>PEG Fee Fund</u>				
Beginning Fund Balance	33,403	49,015	49,015	58,421
Revenues:				
67.03.4110 PEG Fees	15,612	10,000	9,400	9,400
67.06.4600 Interest Income	-	-	6	6
Total Revenues	15,612	10,000	9,406	9,406
Expenditures:				
Total Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	15,612	10,000	9,406	9,406
Ending Fund Balance	49,015	59,015	58,421	67,827

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.

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
<u>S.M.D.A. Fund</u>				
Beginning Fund Balance	29,278	39,276	39,276	33,419
Revenues:				
80.01.4000 Current Ad Valorem Tax Rev.	6,400	6,400	10,136	10,000
80.06.4600 Interest Income	9,600	9,600	7	10
80.09.4961 Transfer In - TIRZ#3				
Total Revenues	16,000	16,000	10,143	10,010
Expenditures:				
80.10.5230 Office Expense	112	112	112	150
80.10.5460 Plan & Development	5,608	5,700	5,700	5,700
80.10.5701 Legal Fees	282	300	300	300
80.95.8666 Transfer To Developer Account	-	9,888	9,888	-
Total Expenditures	6,002	16,000	16,000	6,150
Revenues Over(Under) Expenditures	9,998	-	(5,857)	3,860
Ending Fund Balance	39,276	39,276	33,419	37,279

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

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
<u>TIRZ #3 Fund</u>				
Beginning Fund Balance	-	-	-	-
Revenues:				
81.01.4000 Current Ad Valorem Taxes	-	6,400	6,400	7,000
81.01.4020 Brazoria County-Ad Valorem Taxes	-	5,000	5,000	6,000
81.02.4030 Sales Tax Revenues	-	9,600	9,600	12,000
81.06.4600 Interest Income	-	-	-	-
Total Revenues	-	21,000	21,000	25,000
Expenditures:				
81.10.5230 Office Expense	-	112	112	150
81.95.8587 Transfer To SMDA Fund	-	20,888	20,888	24,850
Total Expenditures	-	21,000	21,000	25,000
Revenues Over(Under) Expenditures	-	-	-	-
Ending Fund Balance	-	-	-	-

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

Acct Number/Description	FY 2015 Actual	FY 2016 Annual Budget	FY 2016 Projected End of Year	FY2017 Proposed Budget
<u>Manvel Economic Development Corporation</u>				
Beginning Fund Balance	1,786,955	1,066,413	1,026,210	630,619
Revenues:				
90.02.4030 Sales Tax Revenue	299,367	650,000	650,000	650,000
90.06.4600 Interest Income	9,261	300	10,385	1,000
90.09.4950 Transfer In - Gen Fund				
90.09.4954 Transfer In- Capital Projects Fund				
Total Revenues	308,628	650,300	660,385	651,000
Expenditures:				
90.10.5230 Office Expense	19	1,500	1,500	1,500
90.10.5305 Service Agreements		6,000	6,000	12,000
90.10.5330 Administrative Support Agreements	6,000	6,000	6,000	-
90.10.5475 Accounting Fee Expense	3,238	6,000	6,000	-
90.10.5477 Audit and Professional Fees				2,500
90.10.5600 Marketing - Web Site	4,400	10,000	10,000	2,000
90.10.5622 Dues & Subscriptions	1,050	6,500	6,500	6,000
90.10.5625 Publications		-	200	1,500
90.10.5630 Insurance and Bonds		250	250	250
90.10.5644 Orientation and Training	210	8,000	3,500	6,000
90.10.TBD Conference/Meetings				10,000
90.10.5701 Legal Fees	46	2,500	2,500	2,500
90.10.5800 Eng/Consulting/Planning Fees		8,000	8,000	60,000
90.10.7600 Contingency		517,524	-	452,438
90.95.8510 Transfer Out - General Fund	1,008,195	-	-	-
90.95.8582 Transfer Out - Capital Projects Fd		915,000	915,000	-
90.95.8590 Transfer Out - Debt Service Fund	6,013	90,526	90,526	94,312
Total Expenditures	1,029,170	1,577,800	1,055,976	651,000
Revenues Over(Under) Expenditures	(720,542)	(927,500)	(395,591)	-
Ending Fund Balance	1,066,413	138,913	630,619	630,619

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.

MEDC Capital Projects Fund					
	Beginning Fund Balance	-	-	-	915,000
Revenues:					
	91.06.4600 Interest Income	-	-	-	-
	91.07.4960 Transfer In- MEDC Fund	-	915,000	915,000	-
	Total Revenues	-	915,000	915,000	-
Expenditures:					
	91.91.7502 Water Plant Expansion-750 connections		410,000		-
	91.91.7503 Waterline Replacement-Rogers Rd-W1128		255,000		-
	91.91.7504 Construct WW line:Large to C1 Ditch/Spillane		250,000		-
	Total Expenditures	-	915,000	-	-
	Revenues Over(Under) Expenditures	-	-	915,000	-
	Ending Fund Balance	-	-	915,000	915,000

FUND DESCRIPTION: This is the Fund that accounts for the Manvel Economic Development Corporation capital projects on a long term basis. The funds are committed from the M.E.D.C. Fund on an annual basis.



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 be material.

City of Manvel Capital Improvement Program										
FY 2017-FY 2021										
Priority Number	Project	Type	Description	Possible Funding Source	Proposed Schedule					
					FY2017	FY2018	FY2019	FY2020	FY2021	
2	Water Plant Improvements	Water	Expand City Water Plant	MEDC	\$ 410,000					
10	Staffing and HR Plan	Planning	Develop a Staffing Growth and Human Resources Plan	Budget	\$ 25,000					
12	Rogers Road West Waterline Loop	Water	Replace 4" Water Line on Roger Road west of FM 1128	MEDC	\$ 270,000					
13	Large Road Sanitary Sewer	Sewer	Construct gravity sanitary sewer on Large from C1 Ditch to Spillane	MEDC	\$ 250,000					
17	Technology Plan	Planning	Develop a Long Term Plan for meeting technology needs	Budget	\$ 25,000					
9	Rogers Road East Waterline Loop	Water	Loop new water line on Rogers Road back to SH6	Budget		\$ 130,000				
14	Cemetery Waterline Loop	Water	Loop 8" line on Lewis to 6" line to 12" on Cemetery	CDBG		\$ 200,000				
20	Charlotte Waterline Loop	Water	Loop new water line between FM1128 and McCoy	Impact Fees		\$ 210,000				
22	Street Maintenance Plan	Planning	Develop a Street Repair/Maintenance Plan	Budget		\$ 25,000				
27	Rogers Road West	Street	Construct asphalt road from Palmetto to McCoy	Budget		\$ 235,000				
11	Tankersley Waterline Loop	Water	Loop new water line between FM1128 and McCoy	Budget			\$ 310,000			
24	Croix Park Improvements	Facility	Construct improvements to Croix Park	Budget			\$ 100,000			
28	Masters Road Rehab Phase 2	Street	Reclaim asphalt on Masters Road from SH6 to Jordan	Budget			\$ 570,000			
18	SH6 East Waterline Extension	Water	Extend water line along SH6 to Eastern City Limits	Developer				\$ 670,000		
21	Large Road West	Street	Construct asphalt roadway from Palmetto to McCoy	Budget				\$ 200,000		
15	FM 1128 Waterline Extension Phase 2	Water	Extend 12" water line from Tankersly to Chocolate Bayou	Budget					\$ 950,000	
Total Estimate:					\$ 4,580,000	\$ 980,000	\$ 800,000	\$ 980,000	\$ 870,000	\$ 950,000
Funding Sources:										
			Budget		\$ 50,000	\$ 390,000	\$ 980,000	\$ 200,000	\$ 950,000	
			MEDC		\$ 930,000	\$ -				
			Developer					\$ 670,000		
			Impact Fees			\$ 210,000				
			CDBG Grant			\$ 200,000				
					\$ 980,000	\$ 800,000	\$ 980,000	\$ 870,000	\$ 950,000	

Capital Improvement Program - Proposed Schedule - Bond Projects										
Priority Number	Project	Type	Description	2016 Estimate	Possible Funding Source					
						FY2017	FY2018	FY2019	FY2020	FY2021
1	Elevated Storage Tank	Water	Construct an elevated water storage tank	\$ 1,400,000	Bonds	\$1,400,000				
7	Purchase Surface Water Rights	Water	Reserve and purchase surface water rights	\$ 5,000,000	Bonds	\$5,000,000				
16	Regional Detention Pond	Facility	Construct Regional Detention/Mitigation Pond	\$ 1,400,000	Bonds	\$1,400,000				
6	Regional Wastewater Treatment Plant #1	Sewer	Expand capacity of Corporate WWTP to 1MGD Concrete Plant	\$10,000,000	Bonds		\$10,000,000			
5	Municipal Complex	Facility	Construct a new City Hall, Police Station, Municipal Court, and Park	\$16,000,000	Bonds			\$8,000,000	\$8,000,000	
30	Library	Facility	Construct a City Library	\$ 1,400,000	Bonds				\$1,400,000	
19	SH6 East Wastewater Extension	Sewer	Extend wastewater line along SH6 to Eastern City Limits	\$ 2,600,000	Bonds					\$2,600,000
23	Del Bello Waterline Extension	Water	Extend water line down Del Bello	\$ 1,300,000	Bonds					\$1,300,000
26	FM 1128 Wastewater Extension	Sewer	Extend wastewater on FM1128 from Lewis to Chocolate Bayou	\$ 2,600,000	Bonds					\$2,600,000
29	Del Bello Wastewater Extension	Sewer	Extend wastewater line down Del Bello	\$ 2,600,000	Bonds					\$2,600,000
Total Estimate:				\$44,300,000		\$7,800,000	\$10,000,000	\$8,000,000	\$9,400,000	\$9,100,000

Project Data Sheet													
Project Name:	Water Plant Improvements												
Project Type:	Water												
Project Identified:	City Staff												
Year Planned:	2016												
Possible Funding Sources:	Impact Fees, MEDC												
Staff Ranking:	2 of 30												
Prerequisite Project(s):	None												
Project Description:	TCEQ regulations identify minimum sizes and capacities for water well pumps, booster pumps, hydro pneumatic tanks, and ground storage tanks. Currently, the City of Manvel School Road Water Plant serves approximately 500 connections and has a capacity to serve 750 connections. With the anticipated growth in Manvel, improvements are needed at the Water Plant in order to expand the available capacity of available City water. In January 2016, MEDC authorized the design and construction of this project. Anticipated improvements include new booster pumps, an additional ground storage tank, and upgrades to the existing Control Building and Water Well.												
Project Estimate:	<table> <tr> <td>Construction:</td> <td></td> <td>\$300,000</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td>Contingency</td> <td>@ 20%</td> <td></td> </tr> <tr> <td>Total Project Cost:</td> <td></td> <td>\$410,000</td> </tr> </table>	Construction:		\$300,000	Professional Services	@ 15%		Contingency	@ 20%		Total Project Cost:		\$410,000
Construction:		\$300,000											
Professional Services	@ 15%												
Contingency	@ 20%												
Total Project Cost:		\$410,000											

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: 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: Large Road Sanitary Sewer
 Project Type: Sewer
 Project Identified: MEDC
 Year Planned: 2016
 Possible Funding Sources: Impact Fees, MEDC
 Staff Ranking: 13 of 30

Prerequisite Project(s): None

Project Description: This project consists of approximately 2,300 linear feet of new gravity sanitary sewer on Large Road from the C1 ditch to the Lift Station behind City Hall. This project also includes improvements to the existing lift station including fencing, upgraded pumps and wet well.

Project Estimate:

Construction:		\$181,000
Professional Services	@ 15%	
Contingency	@ 20%	
Total Project Cost:		\$250,000

Project Data Sheet	
Project Name:	Technology Plan
Project Type:	Planning
Project Identified:	City Staff
Year Planned:	2016
Possible Funding Source:	Annual Operating Budget
Staff Ranking:	17 of 30
Prerequisite Project(s):	None
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:	Rogers Road West Waterline Loop												
Project Type:	Water												
Project Identified:	City Staff												
Year Planned:	2016												
Possible Funding Source:	Impact Fees, Annual Operating Budget, Reserves, MEDC												
Staff Ranking:	12 of 30												
Prerequisite Project(s):	None												
Project Description:	This project replaces an existing 4-inch water line with approximately 3,300 linear feet of 8-inch water line, fire hydrants, and shut off valves. Extending from Masters (west to McCoy) this line would loop back into the 16" water line at SH6 and McCoy. This will provide an additional waterline loop to the City's mains in this area greatly improving water quality, water pressure and flow, fire protection, and economic development.												
Project Estimate:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Construction:</td> <td style="width: 30%;"></td> <td style="width: 20%; text-align: right;">\$193,350</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td>Contingency</td> <td>@ 20%</td> <td></td> </tr> <tr> <td colspan="2">Total Project Cost:</td> <td style="text-align: right; border-top: 1px solid black;">\$270,000</td> </tr> </table>	Construction:		\$193,350	Professional Services	@ 15%		Contingency	@ 20%		Total Project Cost:		\$270,000
Construction:		\$193,350											
Professional Services	@ 15%												
Contingency	@ 20%												
Total Project Cost:		\$270,000											

Project Data Sheet													
Project Name:	Cemetery Waterline Loop												
Project Type:	Water												
Project Identified:	City Staff												
Year Planned:	2017												
Possible Funding Sources:	Impact Fees, Annual Operating Budget, CDBG												
Staff Ranking:	14 of 30												
Prerequisite Project(s):	None												
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 loop to the City's mains in this area greatly improving water quality, water pressure and flow, and fire protection.												
Project Estimate:	<table border="0"> <tr> <td>Construction:</td> <td></td> <td>\$144,250</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td>Contingency</td> <td>@ 20%</td> <td></td> </tr> <tr> <td>Total Project Cost:</td> <td></td> <td>\$200,000</td> </tr> </table>	Construction:		\$144,250	Professional Services	@ 15%		Contingency	@ 20%		Total Project Cost:		\$200,000
Construction:		\$144,250											
Professional Services	@ 15%												
Contingency	@ 20%												
Total Project Cost:		\$200,000											

Project Data Sheet													
Project Name:	Charlotte Waterline Loop												
Project Type:	Water												
Project Identified:	City Staff												
Year Planned:	2017												
Possible Funding Sources:	Impact Fees, Annual Operating Budget, Reserves												
Staff Ranking:	20 of 30												
Prerequisite Project(s):	None												
Project Description:	Implementing assistance from MEDC in 2011, the City extended a 12" water line on FM1128 to the intersection of Charlotte. In 2015, the Lakeland subdivision extended 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 8" water line.												
Project Estimate:	<table border="0"> <tr> <td>Construction:</td> <td></td> <td>\$153,000</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td>Contingency</td> <td>@ 20%</td> <td></td> </tr> <tr> <td>Total Project Cost:</td> <td></td> <td>\$210,000</td> </tr> </table>	Construction:		\$153,000	Professional Services	@ 15%		Contingency	@ 20%		Total Project Cost:		\$210,000
Construction:		\$153,000											
Professional Services	@ 15%												
Contingency	@ 20%												
Total Project Cost:		\$210,000											

Project Data Sheet	
Project Name:	Street Maintenance Plan
Project Type:	Planning
Project Identified:	City Staff
Year Planned:	2017
Possible Funding Source:	Annual Operating Budget
Staff Ranking:	22 of 30
Prerequisite Project(s):	None
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:	Rogers Road West												
Project Type:	Street												
Project Identified:	City Staff												
Year Planned:	2017												
Possible Funding Source:	Annual Operating Budget												
Staff Ranking:	27 of 30												
Prerequisite Project(s):	None												
Project Description:	This project consists of constructing a new asphalt roadway with open ditch drainage along Rogers Road from Palmetto to McCoy and from McCoy to SH6. It is anticipated that this connection will improve mobility for emergency vehicles and school traffic, and also allow for a backage road to SH6. It is also likely to assist economic development in this area.												
Project Estimate:	<table> <tr> <td>Construction:</td> <td></td> <td>\$170,000</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td><u>Contingency</u></td> <td><u>@ 20%</u></td> <td></td> </tr> <tr> <td>Total Project Cost:</td> <td></td> <td>\$235,000</td> </tr> </table>	Construction:		\$170,000	Professional Services	@ 15%		<u>Contingency</u>	<u>@ 20%</u>		Total Project Cost:		\$235,000
Construction:		\$170,000											
Professional Services	@ 15%												
<u>Contingency</u>	<u>@ 20%</u>												
Total Project Cost:		\$235,000											

Project Data Sheet													
Project Name:	Tankersley Waterline Loop												
Project Type:	Water												
Project Identified:	City Staff												
Year Planned:	2018												
Possible Funding Sources:	Impact Fees, Annual Operating Budget, Reserves												
Staff Ranking:	11 of 30												
Prerequisite Project(s):	None												
Project Description:	Implementing assistance from MEDC in 2011, the City extended a 12" water line on FM1128 to the intersection of Charlotte. In 2015, Lakeland Section 3 extended a 12" water line down McCoy to the intersection at Charlotte. In 2016, it is anticipated that Lakeland Section 4 will further extend the 12" on McCoy from Charlotte to Tankersley. The Tankersley Waterline Loop Project would then extend a 12" waterline along FM1128 from Charlotte to Tankersley, down Tankersley to McCoy. This project consists of approximately 3,000 linear feet of 12" water line and will provide a significant waterline loop to the City's mains in this area, greatly improving water quality, flow, fire protection, and possibly economic development.												
Project Estimate:	<table> <tr> <td>Construction:</td> <td></td> <td>\$226,000</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td>Contingency</td> <td>@ 20%</td> <td></td> </tr> <tr> <td colspan="2">Total Project Cost:</td> <td>\$310,000</td> </tr> </table>	Construction:		\$226,000	Professional Services	@ 15%		Contingency	@ 20%		Total Project Cost:		\$310,000
Construction:		\$226,000											
Professional Services	@ 15%												
Contingency	@ 20%												
Total Project Cost:		\$310,000											

Project Data Sheet	
Project Name:	Croix Park Improvements
Project Type:	Facility
Project Identified:	Parks Board
Year Planned:	2018
Possible Funding Source:	Annual Operating Budget, Reserves
Staff Ranking:	24 of 30
Prerequisite Project(s):	Master Parks Plan
Project Description:	The City owns Croix Park on Croix Road near the new Pomona Subdivision. The Parks Board is working to identify improvements to this park including amenities and security. The Master Parks Plan will better determine the scope and budget for this project.
Project Estimate:	\$100,000

Project Data Sheet													
Project Name:	Masters Road Rehab Phase 2												
Project Type:	Street												
Project Identified:	City Staff												
Year Planned:	2018												
Possible Funding Source:	Annual Operating Budget												
Staff Ranking:	28 of 30												
Prerequisite Project(s):	None												
Project Description:	Masters Road south of SH6 is maintained by the City of Manvel and was overlaid in 2015. This Phase 2 project consists of reclaiming the asphalt roadway from SH6 to Jordan. There are considerable obstacles under the pavement and the overall width of the road needs to be widened to allow for a safety shoulder.												
Project Estimate:	<table> <tr> <td>Construction:</td> <td></td> <td>\$410,000</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td>Contingency</td> <td>@ 20%</td> <td></td> </tr> <tr> <td colspan="2">Total Project Cost:</td> <td>\$570,000</td> </tr> </table>	Construction:		\$410,000	Professional Services	@ 15%		Contingency	@ 20%		Total Project Cost:		\$570,000
Construction:		\$410,000											
Professional Services	@ 15%												
Contingency	@ 20%												
Total Project Cost:		\$570,000											

Project Data Sheet													
Project Name:	SH6 East Waterline Extension												
Project Type:	Water												
Project Identified:	City Staff												
Year Planned:	2019												
Possible Funding Sources:	Impact Fees, MEDC, Developer												
Staff Ranking:	18 of 30												
Prerequisite Project(s):	None												
Project Description:	In order improve fire protection and promote economic development along SH6 to the eastern City Limits, this project identifies a new water main to extend from the current termination point (near ProBuild Lumber) to the eastern City Limits. It is anticipated that a 12-inch waterline extended approximately 6,000 linear feet will be the ultimate design for this project. There is currently no City water in this general vicinity, so fire protection is inadequate and future development is strained.												
Project Estimate:	<table> <tr> <td>Construction:</td> <td></td> <td>\$485,000</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td>Contingency</td> <td>@ 20%</td> <td></td> </tr> <tr> <td colspan="2">Total Project Cost:</td> <td>\$670,000</td> </tr> </table>	Construction:		\$485,000	Professional Services	@ 15%		Contingency	@ 20%		Total Project Cost:		\$670,000
Construction:		\$485,000											
Professional Services	@ 15%												
Contingency	@ 20%												
Total Project Cost:		\$670,000											

Project Data Sheet													
Project Name:	Large Road West												
Project Type:	Street												
Project Identified:	City Staff												
Year Planned:	2019												
Possible Funding Source:	Annual Operating Budget, Reserves												
Staff Ranking:	21 of 30												
Prerequisite Project(s):	None												
Project Description:	This project consists of constructing a new asphalt roadway with open ditch drainage along Large Road from Palmetto to McCoy. It is anticipated that this connection will improve mobility for emergency vehicles, school traffic, and also allow for a backage road to SH6.												
Project Estimate:	<table> <tr> <td>Construction:</td> <td></td> <td>\$140,000</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td>Contingency</td> <td>@ 20%</td> <td></td> </tr> <tr> <td colspan="2">Total Project Cost:</td> <td>\$200,000</td> </tr> </table>	Construction:		\$140,000	Professional Services	@ 15%		Contingency	@ 20%		Total Project Cost:		\$200,000
Construction:		\$140,000											
Professional Services	@ 15%												
Contingency	@ 20%												
Total Project Cost:		\$200,000											

Project Data Sheet													
Project Name:	FM1128 Waterline Extension Phase 2												
Project Type:	Water												
Project Identified:	City Staff												
Year Planned:	2020												
Possible Funding Sources:	Impact Fees, Annual Operating Budget, Reserves, Bonds, MEDC												
Staff Ranking:	15 of 30												
Prerequisite Project(s):	Master Water Plan Tankersley Waterline Loop												
Project Description:	Implementing assistance from MEDC in 2011, the City extended a 12" water line on FM1128 to the intersection of Charlotte. The Tankersley Waterline Loop Project will extend the 12" waterline along FM1128 from Charlotte to Tankersley, and down Tankersley to McCoy. This FM1128 Waterline Extension Phase 2 project consists of approximately 9,000 linear feet of 12" water line along FM1128 from Tankersley to Chocolate Bayou. This project will provide a significant extension to the northern reaches of FM 1128 providing drinking water and fire protection, and possibly improving economic development.												
Project Estimate:	<table> <tr> <td>Construction:</td> <td></td> <td>\$693,000</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td>Contingency</td> <td>@ 20%</td> <td></td> </tr> <tr> <td colspan="2">Total Project Cost:</td> <td>\$950,000</td> </tr> </table>	Construction:		\$693,000	Professional Services	@ 15%		Contingency	@ 20%		Total Project Cost:		\$950,000
Construction:		\$693,000											
Professional Services	@ 15%												
Contingency	@ 20%												
Total Project Cost:		\$950,000											

Project Data Sheet

Project Name: Elevated Storage Tank
 Project Type: Water
 Project Identified: Mayor
 Year Planned: 2016
 Possible Funding Sources: Impact Fees, Reserves, Bonds, Grants
 Staff Ranking: 1 of 30

Prerequisite Project(s): Water Plant Improvements - Master Water Plan

Project Description: TCEQ regulations require elevated storage capacity of 100 gallons per connection for systems with more than 2,500 connections. Currently, the City of Manvel School Road Water Plant serves approximately 500 connections. With the anticipated growth in Manvel, the trigger of 2,500 connections could be reached as soon as the year 2020. Anticipating the time required for design, construction, and permitting, this project should get started as soon as the Master Water Plan has been completed. The Master Water Plan will help determine the appropriate location, size, and cost of this elevated storage tank. Some important TCEQ regulations to note are: (1)TCEQ defines Elevated Storage Capacity as *“that portion of water which can be stored at least 80 feet above the highest service connection in the pressure plane served by the storage tank.”* (2) Regarding the location, TCEQ indicates: *“No elevated storage shall be located within 500 feet of any municipal or industrial sewage treatment plant or any land which is spray irrigated with treated sewage effluent or sludge disposal.”*

Project Estimate:	Construction:	\$1,000,000
	Professional Services @ 15%	
	<u>Contingency @ 20%</u>	
	Total Project Cost:	\$1,400,000

Project Data Sheet

Project Name: Purchase Surface Water Rights – Phase 1
 Project Type: Water
 Project Identified: City Staff
 Year Planned: 2016
 Possible Funding Source: Impact Fees, Bonds
 Staff Ranking: 7 of 30

Prerequisite Project(s): Master Water Plan

Project Description: The 2007 Comprehensive Plan identified an ultimate buildout population of 155,000 people. At 2.8 people per connection, that equates to 55,357 connections. Using 360 GPD per connection, the total buildout demand would be approximately 20 MGD. The Plan identified 5 Regional Water Plants with a capacity of approximately 4 MGD each. Once completed, the Master Water Plan will confirm if this is still the best course of action for the City. As water demands increase in Manvel, the need to diversify supply sources will also increase. Presently, 100% of the City’s and ETJ’s drinking water and fire protection water come from groundwater. In addition to individual landowner wells, there are also 5 small plants across the City (School Road, Pomona, Rodeo Palms, Sedona Lakes, and Southfork) that have a total capacity of about 3 MGD. One of the long term goals is to explore alternate water sources, including the purchase of surface water rights. This project was created to accomplish that task.

Project Estimate: \$5,000,000

Project Data Sheet

Project Name: Regional Detention Pond
 Project Type: Facility
 Project Identified: City Staff
 Year Planned: 2016
 Possible Funding Source: Reserves, Bonds, TWDB
 Staff Ranking: 16 of 30

Prerequisite Project(s): None

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 strategically located to capture runoff upstream of the City. The land has been purchased, but engineered drawings need to be prepared prior to this project going on-line.

Project Estimate:

	Construction:	\$1,000,000
	Professional Services @ 15%	
	<u>Contingency @ 20%</u>	
	Total Project Cost:	\$1,400,000

Project Data Sheet

Project Name: Regional Wastewater Treatment Plant #1
 Project Type: Sewer
 Project Identified: City Staff
 Year Planned: 2017
 Possible Funding Source: Impact Fees, Bonds
 Staff Ranking: 6 of 30

Prerequisite Project(s): Master Wastewater Plan

Project Description: The City currently operates a 250,000 Gallon Per Day (GPD) Wastewater Treatment Plant (WWTP) on Corporate Drive. An expansion of that plant is currently in design and will increase the capacity to 500,000 GPD. The 2007 Comprehensive Plan identified the ultimate buildout of six (6) Regional Wastewater Treatment Plants with a maximum size of 5 MGD each. Once completed, the Master Wastewater Plan will confirm if this is still the best course of action for the City. The Corporate Drive WWTP is planned to serve as the Region 1 WWTP. The first phase would be to construct a 1 MGD concrete plant. In early 2015, the Lakeland MUD Engineer prepared cost estimates for this approach at \$7,708,610.

Project Estimate:

Construction:		\$ 7,700,000
Professional Services	@ 15%	
Contingency	@ 10%	
<hr/>		
Total Project Cost:		\$10,000,000

Project Data Sheet

Project Name: Municipal Complex
 Project Type: Facility
 Project Identified: City Staff
 Year Planned: 2018 and 2019
 Possible Funding Source: Bonds
 Staff Ranking: 5 of 30

Prerequisite Project(s): None

Project Description: During the 2016 Budget preparation, three individual Facility projects were identified. They included a new City Hall, a Police Department Building, and a Public Works Facility. While these projects were not “budgeted” they were identified as part of the annual CIP update *within* the Budget Document. In order to minimize land acquisition, maintenance costs, detention, utilities, and parking, the idea of a Municipal Complex was identified as perhaps a better alternative. This complex could include a new City Hall, Police Station, Public Works, Municipal Court, and a City Park. City Departments could still communicate efficiently within this complex, as all would be within walking distance. At this point, this project is slightly more than a conceptual idea, so cost estimating is difficult to be sure. The aforementioned 2016 Budget document speculated that a new City Hall could cost \$6M, a new Police Station could be \$3M, and a Public Works Facility could be \$1M. If all 3 of these were combined, that estimate translates into \$10M. However, if a City Park and Municipal Court building were added to that, at \$1M each, the overall construction estimate escalates quickly to \$12M.

Project Estimate:

Construction:		\$12,000,000
Professional Services	@ 15%	
<u>Contingency</u>	<u>@ 20%</u>	
Total Project Cost:		\$16,000,000

Project Data Sheet													
Project Name:	Library												
Project Type:	Facility												
Project Identified:	Mayor												
Year Planned:	2019												
Possible Funding Source:	Bonds												
Staff Ranking:	30 of 30												
Prerequisite Project(s):	None												
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 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:	<table> <tr> <td>Construction:</td> <td></td> <td>\$1,000,000</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td><u>Contingency</u></td> <td><u>@ 20%</u></td> <td></td> </tr> <tr> <td>Total Project Cost:</td> <td></td> <td>\$1,400,000</td> </tr> </table>	Construction:		\$1,000,000	Professional Services	@ 15%		<u>Contingency</u>	<u>@ 20%</u>		Total Project Cost:		\$1,400,000
Construction:		\$1,000,000											
Professional Services	@ 15%												
<u>Contingency</u>	<u>@ 20%</u>												
Total Project Cost:		\$1,400,000											

Project Data Sheet													
Project Name:	SH6 East Wastewater Extension												
Project Type:	Wastewater												
Project Identified:	City Staff												
Year Planned:	2020												
Possible Funding Sources:	Impact Fees, Bonds, MEDC, Developer												
Staff Ranking:	19 of 30												
Prerequisite Project(s):	Master Wastewater Plan												
Project Description:	In order to provide wastewater and promote economic development along SH6 to the eastern City Limits, this project identifies a new sanitary sewer to extend from FM 1128 to CR 99. It is anticipated that a 24-inch sanitary sewer extended approximately 12,000 linear feet will be the ultimate design for this project. Due to the overall length of this line, a lift station will likely be required and is included in this estimate. There is currently no City wastewater in this general vicinity, so future development is strained.												
Project Estimate:	<table> <tr> <td>Construction:</td> <td></td> <td>\$1,895,000</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td><u>Contingency</u></td> <td><u>@ 20%</u></td> <td></td> </tr> <tr> <td>Total Project Cost:</td> <td></td> <td>\$2,600,000</td> </tr> </table>	Construction:		\$1,895,000	Professional Services	@ 15%		<u>Contingency</u>	<u>@ 20%</u>		Total Project Cost:		\$2,600,000
Construction:		\$1,895,000											
Professional Services	@ 15%												
<u>Contingency</u>	<u>@ 20%</u>												
Total Project Cost:		\$2,600,000											

Project Data Sheet													
Project Name:	Del Bello Waterline Extension												
Project Type:	Water												
Project Identified:	City Staff												
Year Planned:	2020												
Possible Funding Sources:	Impact Fees, Bonds												
Staff Ranking:	23 of 30												
Prerequisite Project(s):	Master Water Plan Tankersley Waterline Loop FM 1128 Waterline Extension Phase 2												
Project Description:	The Del Bello Waterline Extension will connect the City's future Surface Water Plant on Croix Road to the 12" water line on FM 1128. This project consists of approximately 12,000 linear feet of 12" water line. Several other projects (Tankersley Waterline Loop, FM 1128 Waterline Extension Phase 2, and the completion of the Master Water Plan) need to be completed prior to this project. However, once completed, this will provide an interconnect between the City's northern and central areas.												
Project Estimate:	<table> <tr> <td>Construction:</td> <td></td> <td>\$ 950,000</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td><u>Contingency</u></td> <td><u>@ 20%</u></td> <td></td> </tr> <tr> <td>Total Project Cost:</td> <td></td> <td>\$1,300,000</td> </tr> </table>	Construction:		\$ 950,000	Professional Services	@ 15%		<u>Contingency</u>	<u>@ 20%</u>		Total Project Cost:		\$1,300,000
Construction:		\$ 950,000											
Professional Services	@ 15%												
<u>Contingency</u>	<u>@ 20%</u>												
Total Project Cost:		\$1,300,000											

Project Data Sheet													
Project Name:	Del Bello Wastewater Extension												
Project Type:	Wastewater												
Project Identified:	City Staff												
Year Planned:	2020												
Possible Funding Sources:	Impact Fees, Bonds												
Staff Ranking:	29 of 30												
Prerequisite Project(s):	Master Wastewater Plan												
Project Description:	In order to provide wastewater and promote economic development along Del Bello, this project identifies a new sanitary sewer from FM 1128 to Croix Road. It is anticipated that a 24-inch sanitary sewer extended approximately 12,000 linear feet will be the ultimate design for this project. Due to the overall length of the project, a lift station will likely be required and is included in this estimate. There is currently no City wastewater in this general vicinity, so future development is strained.												
Project Estimate:	<table> <tr> <td>Construction:</td> <td></td> <td>\$1,895,000</td> </tr> <tr> <td>Professional Services</td> <td>@ 15%</td> <td></td> </tr> <tr> <td><u>Contingency</u></td> <td><u>@ 20%</u></td> <td></td> </tr> <tr> <td>Total Project Cost:</td> <td></td> <td>\$2,600,000</td> </tr> </table>	Construction:		\$1,895,000	Professional Services	@ 15%		<u>Contingency</u>	<u>@ 20%</u>		Total Project Cost:		\$2,600,000
Construction:		\$1,895,000											
Professional Services	@ 15%												
<u>Contingency</u>	<u>@ 20%</u>												
Total Project Cost:		\$2,600,000											



SUPPLEMENTAL INFORMATION

ORDINANCE NO. 2016-O-27

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF MANVEL, TEXAS, GENERAL BUDGET AND MANVEL ECONOMIC DEVELOPMENT BUDGET FOR THE FISCAL YEAR 2016-2017; 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 2016-2017 AND APPROVING ALL PROGRAMS AND EXPENDITURES CONTAINED THEREIN; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.

* * * * *

WHEREAS, on the 1, day of August 2016 the City Finance Director filed with the City Secretary a proposed budget of the City of Manvel for the fiscal year 2016-2017, the same being from October 1, 2016 through September 30, 2017; 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, 2016, through September 30th, 2017; and

WHEREAS, on August 10, 2016 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 29th, day of August, 2016 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.

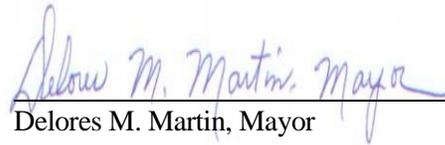
Section 2. The City Council hereby approves and adopts the general budget described in the preamble of this Ordinance, a copy of which is attached hereto and made a part of this Ordinance for all purposes and a copy of which is on file with the City Secretary. Such budget shall be kept on file in the 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 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 12 day of September 2016.



Delores M. Martin, Mayor

ATTEST:



Tammy Bell, City Secretary

On File

Bobby Gervais, City Attorney

ORDINANCE NO. 2016-O-28

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 7.80 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-19.42.

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE CITY OF MANVEL, TEXAS, FOR THE YEAR 2016, 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 \$0.114778 on each one-hundred-dollar (\$100) valuation of said property for debt service and a tax rate of \$0.455222 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 12th, day of September 2016, 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 2016 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 2016, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of \$0.570000 (57 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 \$0.455222 (45.5222 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 2017.

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 7.80 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-19.42.

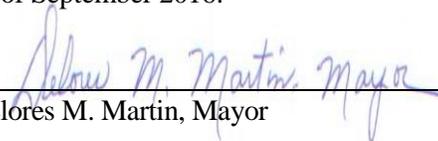
Section 5. For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Manvel, Texas, and the various installments of principal due on such bonds, warrants, certificates of obligation, or other lawfully 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 2016 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 \$0.114778 (11.4778 Cents) on each One Hundred Dollars (\$100) of assessed valuation.

Section 6. All ad valorem taxes levied hereby, in the total amount of \$0.570000 (57 Cents) on each One Hundred Dollars (\$100) of assessed valuation, as reflected herein, shall be due and payable on or before January 31, 2017. 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 12th, day of September 2016, with an effective date being the 13th, day of September 2016.



 Delores M. Martin, Mayor

ATTEST:



 Tammy Bell, City Secretary

On file

 Bobby Gervais, City Attorney

Delores Martin made the motion that the property tax be increased by the adoption of a tax rate of \$.57 (57.0 cents), which is effectively a 7.80 percent increase in the tax rate. The tax rate consists of \$0.455222 for maintenance and operations, and \$0.114778 for debt service as reflected in Ordinance 2016-O-28, to adopt the Municipal Tax Rate for Tax Year 2016. The motion was seconded by 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 Hudson Aye
 Council Member Akery Aye
 Council Member Sifuentes Aye

GENERAL COMMUNITY INFORMATION		
GOVERNMENT		
Date of Incorporation		August 1960
Form of Government		City Manager
DEMOGRAPHICS		
Population		
	2016	7212
	2010	5179
Schools		
Elementary		3
Middle Schools		2
High School		1
ECOMOMICS		
Major Employers		(Approx.) Employment
Alvin ISD		147
Pro Build Co		35
E-Z Line Pipe Support Co. Inc.		150
Shu-Chem Inc.		20
Cameron Scrap Metals		10
Fagioll		25
TAX STRUCTURE		
Ad Valorem Tax Rate		
(per \$100 of Appraised Value)		
City		0.570000
Brazoria County		0.457405
Alvin ISD School		1.450000
Bond Rating		
Standard & Poor's		AA+
SERVICES PROVIDED		
Police Protection		
Number of Stations		1
Number of Sworn Officers		17
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 sq. miles
Area of Extra Territorial Jurisdiction		17 sq. miles

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 statues 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 or 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.