

City of Manvel



Adopted Budget - Fiscal Year

2021-2022



Adopted Budget

October 1, 2021 – September 30, 2022

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$135,386 which is a 2.36% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$602,414.70.

FY 2021-2022 CITY COUNCIL RECORD VOTE

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

FOR:

Debra Davison, Mayor
Larry Akery, Council Place 1
Lorraine Hehn, Council Place 2
Niccole Tyson, Council Place 3
Jerome Hudson, Council Place 6

AGAINST:

Dan Davis, Council Place 4
Jason Albert, Council Place 5

PRESENT AND NOT VOTING:

ABSENT:

Property Tax Rate Comparison

Tax Year	2020	2021
Fiscal Year	2021	2022
Property Tax Rate	.610000	.570000
No-New-Revenue Tax Rate	.584838	.562856
No-New-Revenue Maintenance and Operations Tax Rate	.391310	.373923
Voter-Approval Tax Rate	.632097	.578801
Debt Tax Rate	.209483	.169694

The total amount of outstanding debt obligations: \$21,400,000.

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 government and civic-minded individuals by promoting well-planned development, cost effective professional management, and competent and responsive municipal services.”

City Council



Second Row (from left): **Dan Davis**, Council Place 4; **Jason Albert**, Council Place 5; **Larry Akery**, Council Place 1; **Jerome Hudson**, Council Place 6.

Front Row (from left): **Nicole Liston-Tyson**, Council Place 3; **Debra Davison**, Mayor; **Lorraine Hehn**, Council Place 2.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Manvel
Texas**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director

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CITY OF MANVEL, TEXAS

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SECTION 1 - INTRODUCTION

READER'S GUIDE

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 from the 2017-18 fiscal year, the 2018-19 fiscal year, and the 2019-20 fiscal year. Additionally, the original budget projections, revised budget projections, and year-end estimates from FY 2020-21 are included along with the FY 2021-22 adopted budget projections.

BUDGET FORMAT

This document is divided into four major sections: the introduction, financial information, operational information, and supplemental information. The introductory section contains the City Manager's letter addressed to the Mayor and City Council explaining major policies and issues that affected the development of the fiscal year budget. This section also includes the City's organizational and staffing charts as well as a summary of all financial statements.

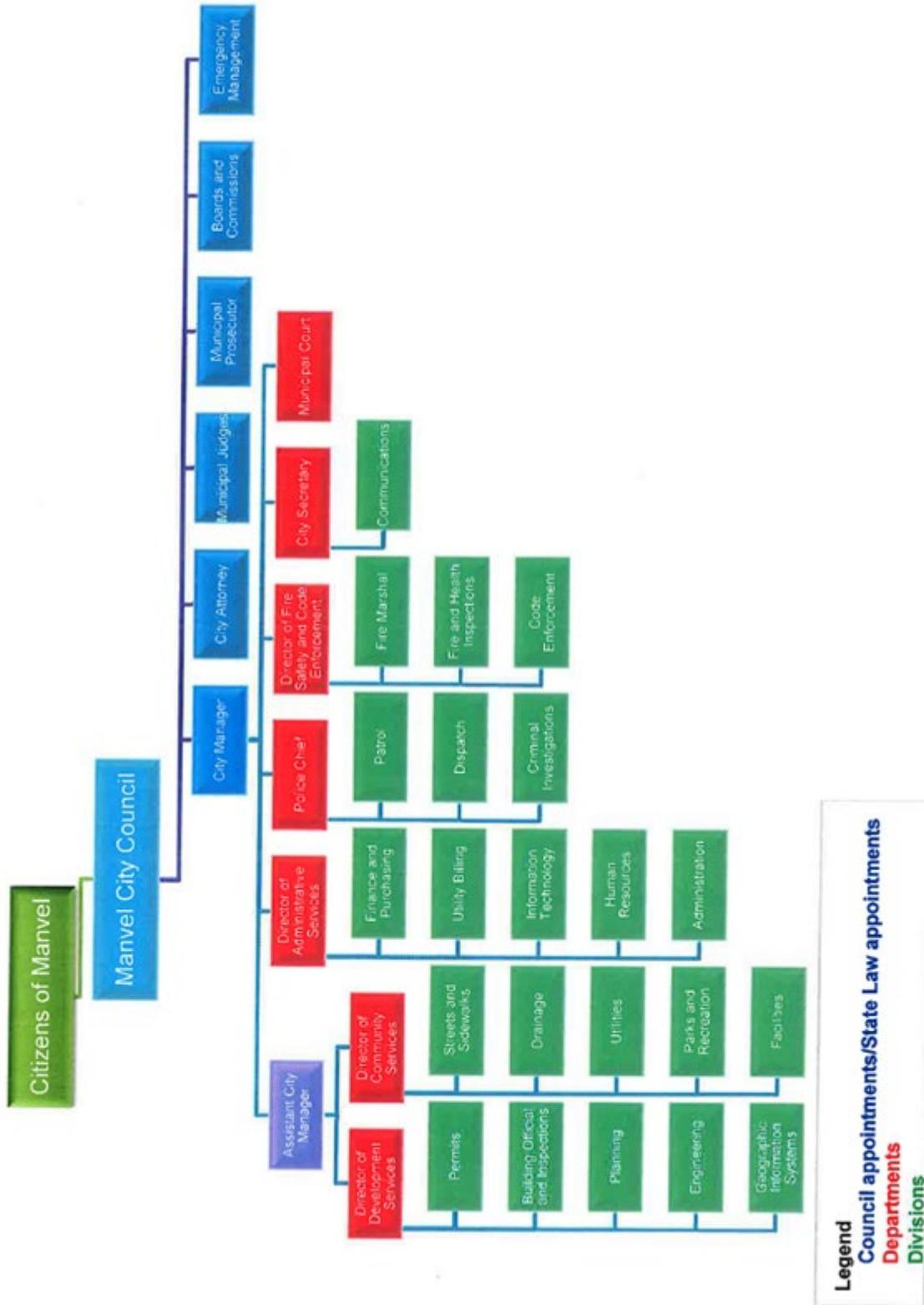
The Financial and Operational sections describe various aspects of the City's organization. This information is grouped by fund and sub-divided by department. Like many local governments, the City of Manvel uses the fund method of accounting. Simply stated, a fund is a unit of the City which tracks the application of various public resources. For example, the Utility Fund is established to account for the revenues and expenditures of the City's water and wastewater operations. Most people are interested in the General Fund as it encompasses the majority of the City's operations including the Police Department, Municipal Court and the Public Works Department of the Community Services. Financial information, including projected amounts for the adopted FY 2021-22 budget year, is presented for every fund. The financial condition of each fund is presented over five years. Somewhat like a statement that might be received from a bank, each fund shows beginning balances, revenues, expenditures, and ending balances for each year. Each fund shows the actual audited amount from the previous three fiscal years, which is FY 2017-18 through FY 2019-20 in this document. The ending balance of the actual audited amount for FY 2019-20 then becomes the beginning balance of the projected current fiscal year, FY 2020-21. The estimated FY 2020-21 column illustrates projected amounts that can be compared to the amounts included in the original and revised budget columns for the current year. The ending balance of the estimated current fiscal year's totals then becomes the beginning balance for the FY 2021-22 budget year. Included with the financials for each fund are narratives and tables that describe the major features of each respective fund. Each department's budget presentation includes a mission statement, accomplishments from the previous fiscal year, and operational goals for the upcoming year. Staffing levels for each department are also included and summarized over a number of years, similar to the funding information.

The Capital Improvement Program Summary is the bridge from the Financial/Operational to Supplemental section, as it provides a more detailed narrative to some of the City's long-range projects. Some may classify these project details as Other Supplemental Information, so it provides a nice segue into the final section of the budget. The adopted budget ordinance and a glossary of terms that may be used within this document are also included in the Supplemental Information section.

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ORGANIZATIONAL CHART

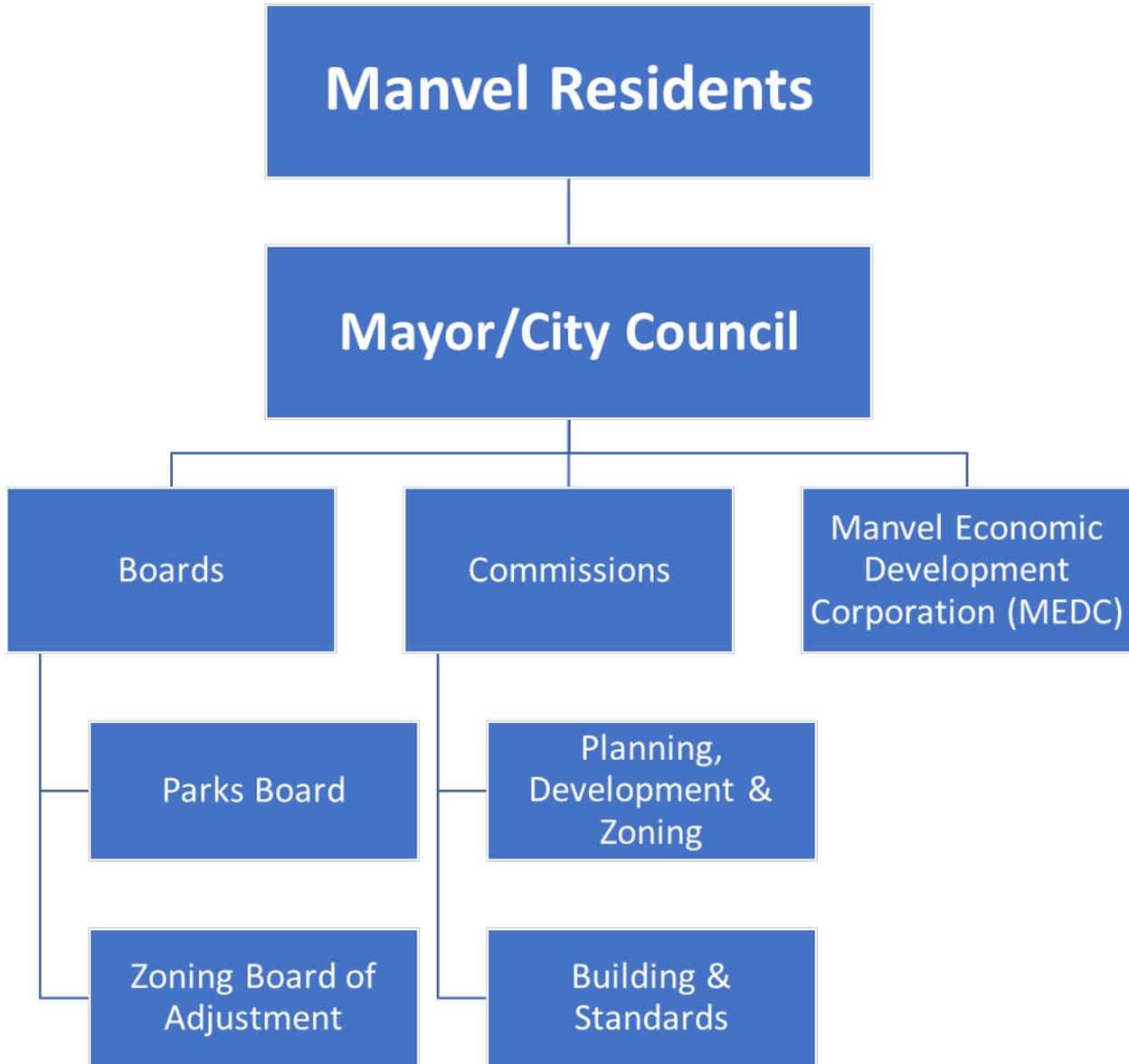


Legend
 Council appointments/State Law appointments
 Departments
 Divisions

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BOARDS AND COMMISSIONS CHART



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CITY LOCATION AND PROFILE

The City of Manvel was originally called Pomona in the early 1800's. When it was discovered that a city in West Texas was also named Pomona, the name was changed to Manvel. The town was named for Allen Manvel (1837-1893) who was the 11th president of the Atchison, Topeka and Santa Fe Railway. Just after the Civil War and the War of 1860, families began to settle in the area. Original settlers made Chocolate Bayou their home, with the town site itself in 1890 at the railroad crossing of the Gulf, Colorado and Santa Fe Railways. In 1931, the Texas Oil Company struck oil on property in Manvel, and it became a rich oil-producing community. Local rice production began in 1936, which is continued today as the City maintains its rural roots.

The City of Manvel was incorporated on March 12, 1956, and adopted the Home Rule Charter on November 23, 1974, pursuant to the laws of the State of Texas. The City operates under a Council-Manager form of government and provides services authorized by its charter. Presently these services include: police and fire protection, drainage, building/code inspection, planning, zoning, engineering, street repair and maintenance, park maintenance, recreational activities for citizens, and general administrative services. The City is an independent political subdivision of the State of Texas governed by an elected council (6 positions and a mayor), and is considered a primary government. As the City is considered a primary government for financial reporting purposes, its activities are not considered part of any other government or other type of reporting entity.

The City of Manvel is located approximately 20 miles south of downtown Houston, and 30 miles northwest of Galveston and the Gulf of Mexico. The City has a variety of transportation corridors as it is located in northern Brazoria County at the intersections of State Highway 288 (South Freeway) and State Highway 6. Highway 6 also serves as a partial outer loop around the City of Houston. Beltway 8, an 83-mile stretch providing a second freeway loop around Houston, is within minutes of the City of Manvel and connects with U.S. Highway 90A, U.S. Highway 59, and Interstate 10.

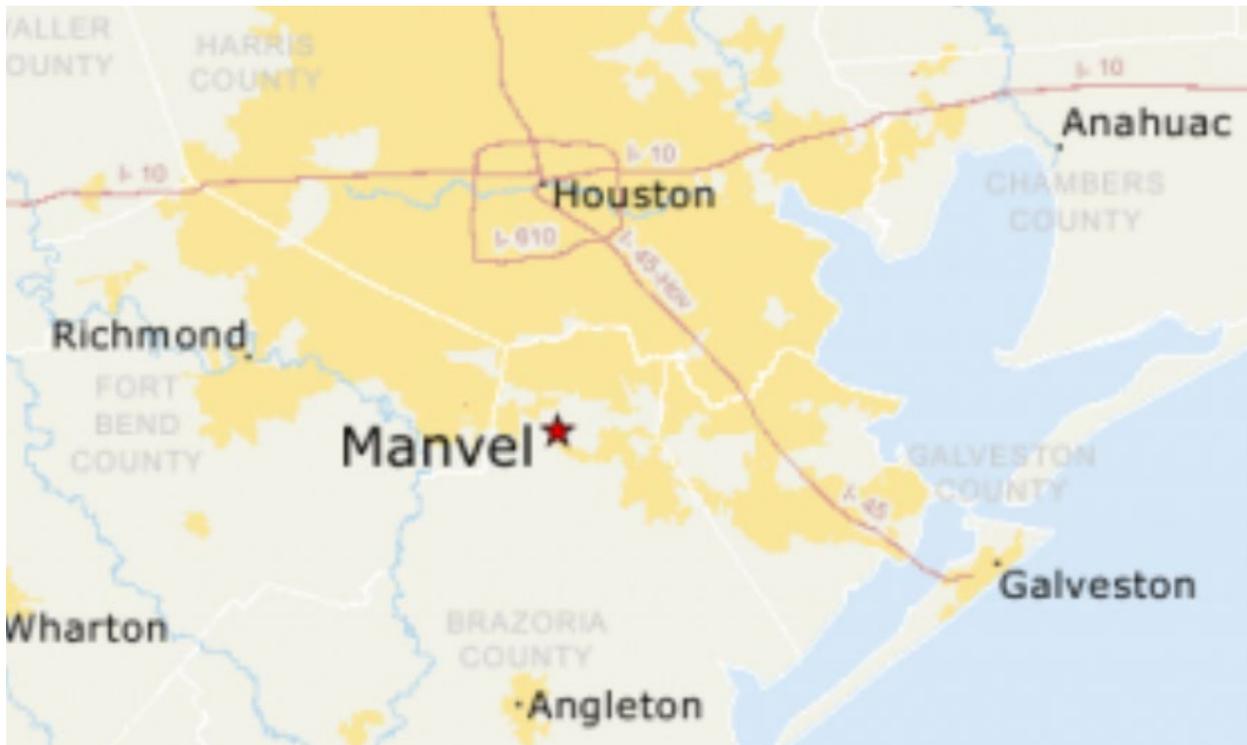
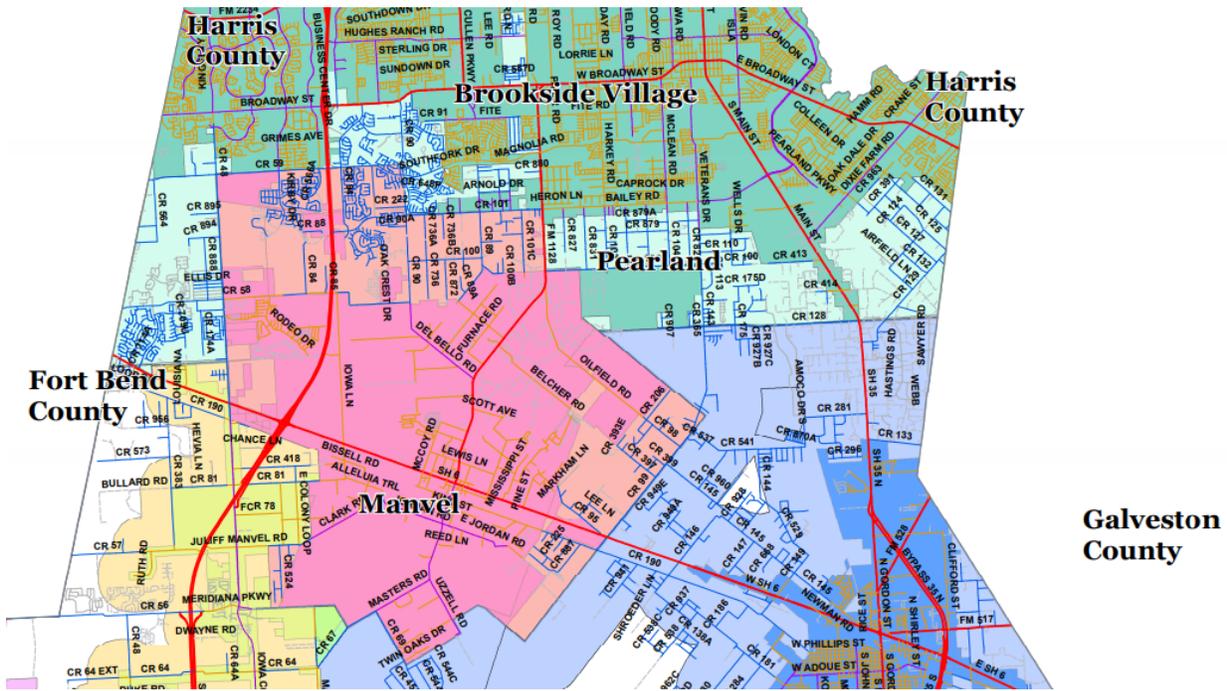
Without careful thought given to how growth will occur, the City could shift from a rural community to a stereotypical suburban area. Manvel is one of the largest cities in land size in the Houston area with more than 40 square miles of available land inside the city limits and extraterritorial jurisdiction (ETJ). As some family lands are sold due to less involvement in agricultural uses, subdivisions are being planned among the horse and cattle ranches of the City. The desire of the citizens is to maintain a semi-rural appeal, combining access to the amenities of a major metropolitan area with still being far enough away to offer a relaxed, family and community-oriented lifestyle.

Houston's population remains in the top 5 of the country. It is anticipated that Houston's growth will spill over into the neighboring cities and counties. The Woodlands, on the northern side of Houston, is one of the fastest growing cities in the United States. Manvel is experiencing unprecedented residential development rates that puts the City's actual growth rate above previously projected population numbers. With the rapid pace of growth occurring in and around the Houston area, Manvel is becoming a desirable location to consider given its convenient access to the Medical Center, Hobby Airport, and downtown Houston. Like many of the other municipalities in Brazoria County, much of the City's development is linked to that of the entire region.

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MAP OF THE CITY

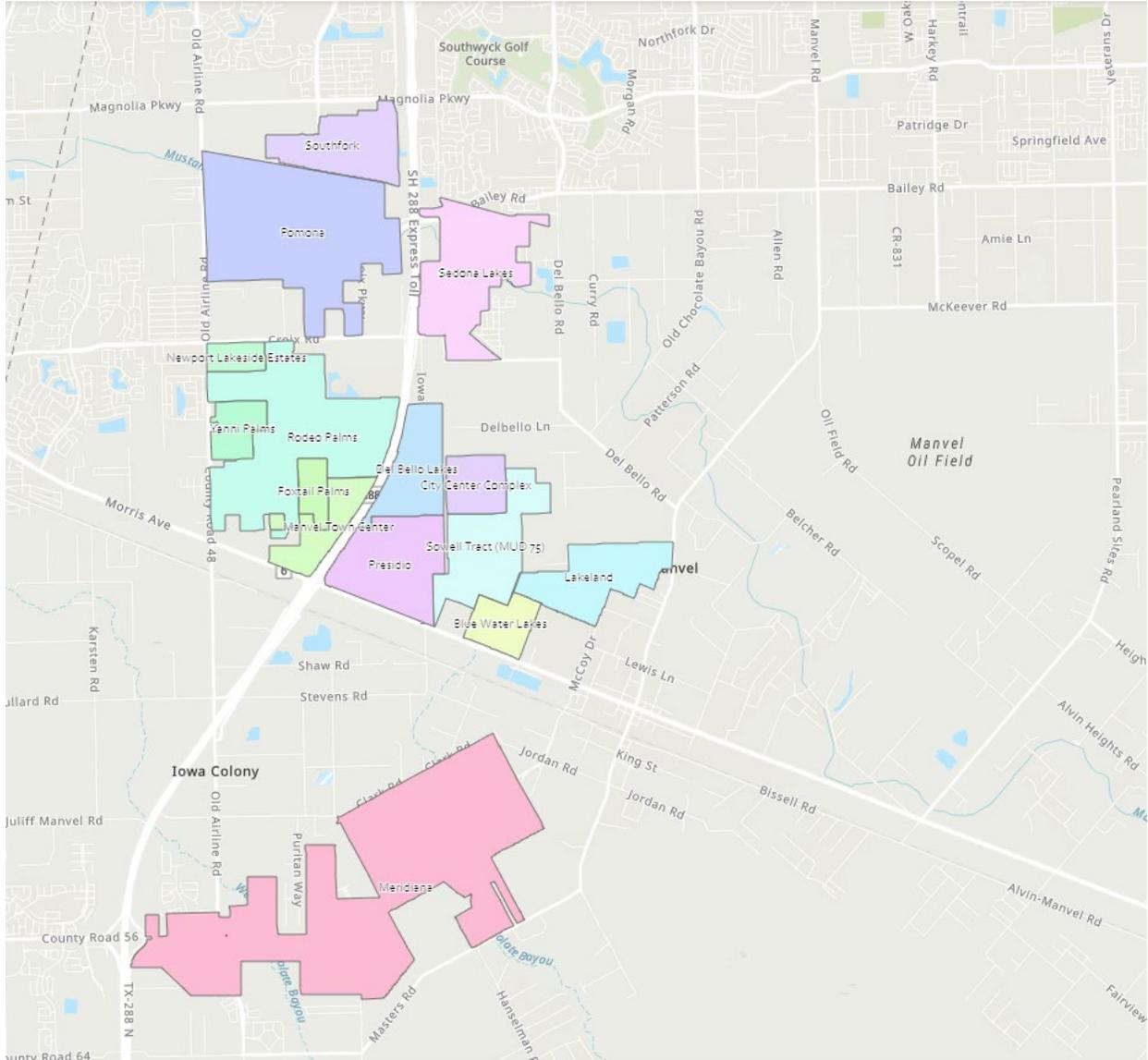


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PLANNED DEVELOPMENT PROJECTS

The City of Manvel has several development subdivisions planned over the next 20 years with an estimated total population of over 30,000. The Manvel Town Center is also expected to bring in new commercial development along Highway 288 and State Highway 6.

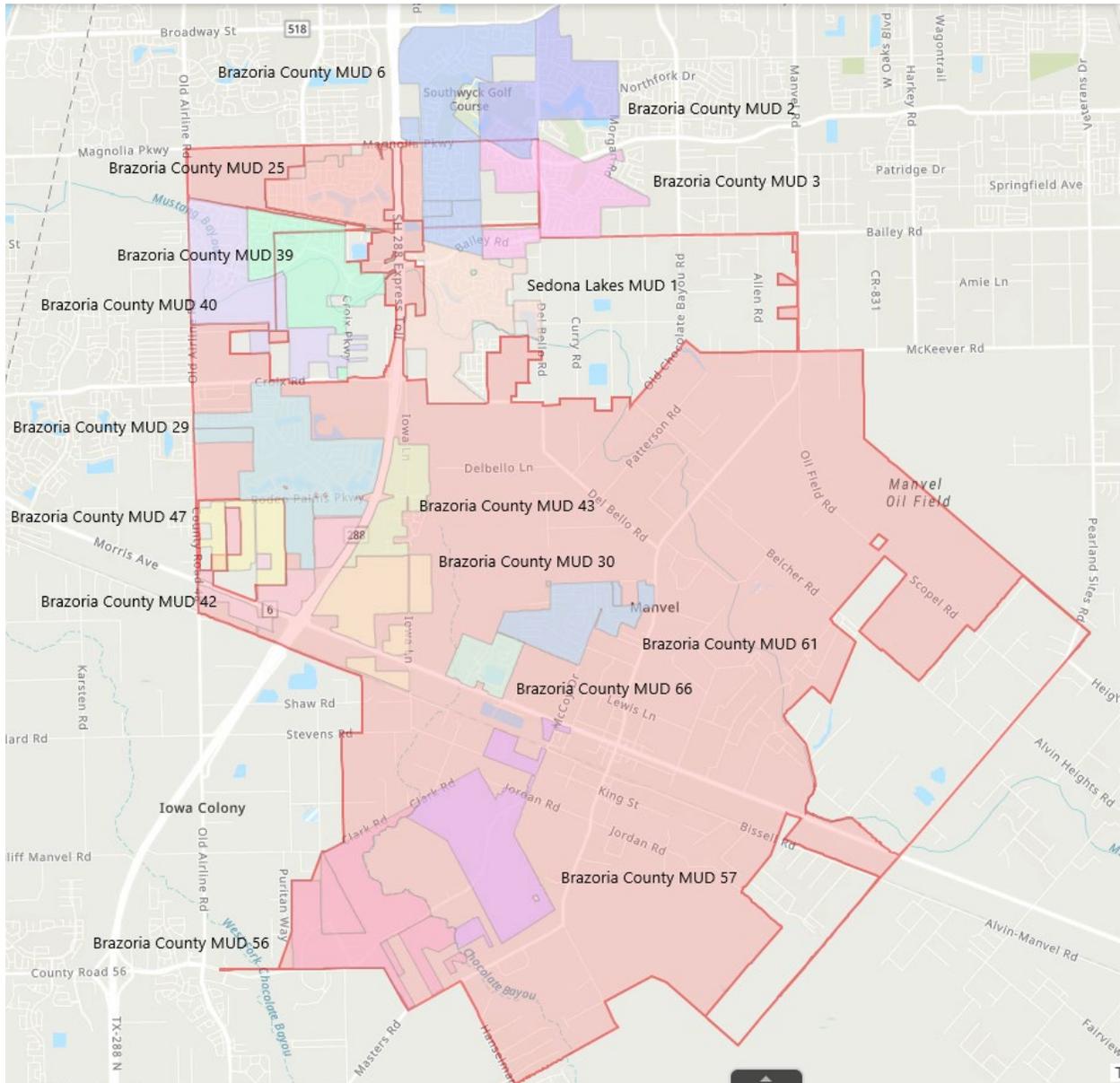


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MUNICIPAL UTILITY DISTRICTS (MUDs)

Concerning residential developments, the establishment of Municipal Utility Districts (MUDs) continues to be a solution in the absence of City provided utilities. A MUD is a political subdivision of the State of Texas authorized by the Texas Commission of Environmental Quality (TCEQ) to provide water, sewage, drainage and other services.



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FY 2021-22 BUDGET CALENDAR

Date	Description
Feb-Mar 2021	Council Workshop – Goals, direction, general planning
April 29, 2021	2021 estimated values sent from Appraisal District
May 24, 2021	Finance department completes preliminary revenue estimates
May 24, 2021	Budget worksheets distributed to department heads
June 11, 2021	Budget requests due to finance department
June 11, 2021	Finance department begins compiling departmental requests and narratives
June 21-25, 2021	City Manager holds meetings with department heads to discuss requests
July 12, 2021	Finance department submits draft of FY 2021-22 budget
July 21, 2021	2021 certified values sent from Appraisal District
July 27, 2021	City Manager completes review of proposed FY 2021-22 budget
July 30, 2021	City Manager delivers proposed FY 2021-22 budget to City Secretary to file and distribute to City Council per City Charter
August 2, 2021	Regular City Council Meeting – Presentation of FY 2021-22 proposed budget
August 9, 2021	No-new-revenue and voter-approval rates submitted to City
August 16, 2021	Regular City Council meeting – Proposed tax rate set by record vote and public hearing date for proposed tax rate is scheduled
August 20, 2021	Last day per State ordinance for proposed budget to be filed
August 22, 2021	Publish notice of public hearing on 2021-22 budget (9/7)
September 7, 2021	Regular City Council meeting – Public hearing on 2021-22 budget
September 13, 2021	Continuous internet and TV notice of tax rate public hearing begins (9/20)
September 14, 2021	Last day to publish notice of tax rate hearing or meeting to adopt tax rate (9/20)
September 20, 2021	Regular City Council meeting – Adoption of FY 2021-22 budget
September 20, 2021	Regular City Council meeting – Hold tax rate hearing and adopt tax rate
September 27, 2021	Contingency date for City Council meeting to adopt budget/tax rate

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CITY MANAGER MESSAGE

To: Honorable Mayor Debra Davison and City Council

From: Kyle Jung, City Manager

Date: September 20, 2021

In accordance with City Charter provisions, it is my pleasure to present the City of Manvel's Fiscal Year 2021-22 Operating Budget. The projected revenues, excluding transfer revenues, for this budget will be \$18.1 million. That figure is \$400,000 above the original budgeted amount for FY 2020-21. This document is anticipated to be adopted by the City Council at its regularly scheduled meeting on September 20, 2021.

Once again, the theme of the budget season is growth. The taxable property value provided by the County increased over \$150 million, or 16.2%, from year 2020 to 2021. Tax worksheets provided from the County Assessor's Office in recent years have included approximately \$50 million of property value in new growth each year. This year's total came in at over \$100 million, which drastically changed the anticipated no-new-revenue tax rate the City expected. While the total revenue projected to be collected through ad valorem taxes is expected to increase about \$350,000 in the General Fund, the actual tax rate set by City Council is expected to drop between three and four cents for FY 2021-22 from the \$0.61/\$100 valuation that was set for the FY 2020-21 budget.

Much like the property taxes, other revenue streams are expected to grow as well. Sales taxes have steadily increased in recent years for the City, even throughout the pandemic that slowed many of the nearby municipalities. The sales taxes collected for FY 2021-22 are expected to produce almost \$2.5 million for the General Fund. Since the Manvel Economic Development Corporation (MEDC) gets a percentage of the sales tax remitted to the City, the revenues for that division are projected to rise as well. The actual sales tax numbers may exceed the projected values for the upcoming budget year just as they have thus far during FY 2020-21. Web sales continue to increase and the number of commercial developments in the City continues to grow. While the growth is evident, some caution must be taken in projecting revenue streams. It is always best for the fund balances if the revenues are cautiously understated rather than recklessly overstated.

The third major revenue component, licenses and permits fees, will also be projected to increase. Historical trends have this revenue stream increasing \$600,000 per year with the actual values for FY 2020-21 showing an approximate \$1.2 million increase. Another conservative revenue expectation will anticipate the growth at the historically trending rate, but reality could produce another year that may see another revenue increase. While some of the planned subdivisions in the area may be reaching the point where they are closing in on being fully built out, other developments are just beginning to place houses on the ground or planning to initiate home builds in the near future. All of these pieces coming together point to a permitting and licensing revenue stream that looks to keep growing and may grow even more than expected as it has this year.

The growth in revenues will be needed because there will be growth on the expenditure side as well. More accurately, the two will grow hand-in-hand to create a balanced budget. This year, the expenditure growth is shown predominately in the addition of personnel through most departments of the City. Twenty-seven

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new positions have been requested. While four of the requested positions are projected to be half-year openings and two of the requests are for part-time workers, that is still a staggering request as the current roster size is around 65 employees. The Police Department and Community Services departments are requesting most of the help in order to deal with the growing population, as they need enough workers to continue to provide the level of service that is expected. Most of the other departments have made personnel requests that are slightly smaller, but are still needed to keep up with the demands of growing workloads created by more citizens, more requests from the citizens or employees, or just to keep the technology and tools in the hands of the growing staff.

In addition to the growth in personnel, expenditures will need to be made for capital projects that require much more revenue to offset. One of the main services provided by cities are utility connections to houses and businesses. The plants, lift stations, and other infrastructure that is required to make that a reality comes with a lot of planning costs and construction costs. These expenses are only growing as construction costs have increased with supply shortages caused by the pandemic's lingering effects. Several capital projects that involve infrastructure will need funding as they are in various stages of completion, from preliminary engineering to almost ready to bid. Some of these projects have had debt money placed aside to see them through. Others will need transfers from other sources, including the General Fund, to see them to completion.

Other projects will need shares of the revenue pie as well this year. A transfer from the General Fund to the Parks Fund was made in FY 2020-21 and another will be made this year to prepare for costs associated with renovations and upgrades that may be needed. An upgrade to the playground next to the Police Department on Masters Road has already been initiated in the current budget, and improvements to Croix Park and other areas in the City will require additional money set aside to cover the expenditures. Segueing from the Police Department, additional buildings will probably be needed as capital projects to house the current employees and, more importantly, the proposed employees that will probably cause some overcrowding in certain buildings. While these expenditures may cost more than can be transferred from another fund and may need a debt issuance to supplement them, it is always beneficial to have an understated revenue projection where excess can be used to cover the costs of some of these capital projects.

Even through the challenges presented by legislation and growth, I am proud to submit this budget for review and approval. Each fund is either balanced, has higher revenue than expenditure totals, or has money reserved in fund balances to cover the expenditures. While the City is growing, the legislation that is continuously altered at the state level makes it difficult to realize the revenues to match that growth without going at least a little over the no-new-revenue tax rate. We are striving to increase incrementally instead of trying to maintain and reach a point where taxes have to be drastically raised to cover expenses that the City incurs from dealing with expanding services for more citizens. Most of the revenue sources are not fluctuating drastically and seem to continue to rise with some consistency, which makes for an easier budget estimate across all revenues.

Revenues remaining constant makes budgeting for expenditures easier as well. Most of the requests from department heads were able to be filled and some revenues will be left for special projects. Those funds can be used for the original purpose, or may be repurposed with direction from City Council. Police dispatch consoles and a new vacuum truck for Community Services were purchased with excess revenues redirected with a budget amendment in the current fiscal year. The same process can be done in FY 2021-22 should the need arise for unbudgeted expenditures, as long as the money is available from the revenue

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streams. Most of the information presented is an overview with fiscal projections about what the fiscal year may bring. Further detailed breakdowns and analysis are listed in the attached budget document.

The City of Manvel is a great community experiencing new opportunities and challenges every year. The extreme amount of growth that is causing a major boom in our community is greatly welcome, yet being able to balance the needs of the residents and city employees is always a key element to consider during our planning. The dedication and commitment of the residents, businesses, City Council, the School District and City staff make Manvel stand apart from others. We look forward to the future challenges and are focused on creating new ways to make the development the most it can be.

Respectfully Submitted,



Kyle Jung
City Manager

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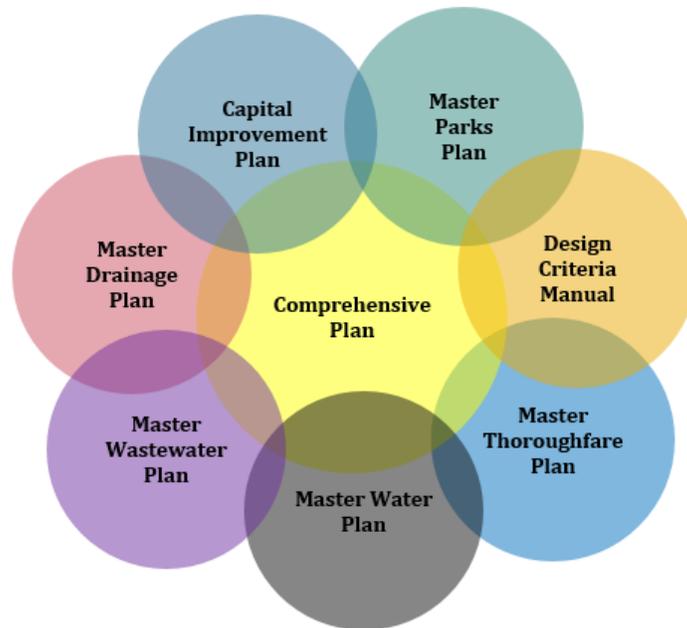
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SECTION 2 – MASTER PLANS

The City of Manvel utilizes a number of planning, development and capital improvement plans to develop strategies for successful growth. As the City continues to grow, so will the demands on the structure of the government and its capacity to serve its citizens in an efficient way. The City will continue to review, most often as a part of the budgetary process, its planning needs, staffing levels, and infrastructure needs.

The following plans have been adopted by the City Council and are guides for residents, businesses, and developers when working with the City:

- Manvel 2015 Comprehensive Plan
- Master Thoroughfare Plan
- Master Wastewater Plan
- Master Water Plan
- Capital Improvements Plan
- Design Criteria Manual
- Master Drainage Plan
- Master Parks Plan



Details for each of these plans can be found on the City’s website by using the search feature or by using the following link: <https://www.cityofmanvel.com/155/Adopted-Development-Plans>

The following pages include brief extracts of each plan.

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MANVEL 2015 COMPREHENSIVE PLAN

In 2009, the City of Manvel updated its comprehensive plan (originally adopted in 2007) to address mounting concerns with growth and development within the city. The plan provided strategies, short-term actions and long-term actions needed to implement the City's 20-year vision. The plan included a future land use analysis with guidelines for development intensity, transportation, utilities, drainage, governance, economic development, community image, public facilities and open space.



The 2007/2009 comprehensive plan was anticipated to have minor revisions and updates in 2013, but with higher-than-expected growth in the Houston region, and more importantly in Brazoria County, planning for expansion issues became a high priority. The 2007/2009 plan also did not anticipate new mapping. In 2014, the City Council appointed a steering committee including all members of the City's Planning Development and Zoning Commission (PD&Z) along with additional citizens of the community. The Mayor, City Council members, directors of the Manvel Economic Development Council (MEDC), representatives from the Houston Galveston Area Council (HGAC), City staff and consultants attended various meetings to provide input. The steering committee was deeply engaged in the process and had detailed discussions over a one-year period.

In early 2015, after further City Council, PD&Z, steering committee meetings and public hearings, the final comprehensive plan was established. It was designed to be a fluid document to guide the City's decisions over the next ten years.

VISION STATEMENT

The vision statement approved in the 2007/2009 comprehensive plan public participation process was re-confirmed by the 2014 steering committee, and ultimately retained in the 2015 comprehensive plan.

Manvel, according to its motto, is "A CITY ON THE RISE" located at the strategic crossroads of Brazoria County. Manvel seeks to maintain its rural character and small-town values while managing its growth by:

- Benefiting from our strategic location by encouraging well-planned quality retail, commercial and residential development that reflects and enhances our small-town quality of life;
- Preserving our rural characteristics by providing open space for recreation and protecting our natural environment;
- Promoting a strong and diverse economic base that supports efficient high-quality public infrastructure, municipal services, education, and collaborative governance;
- Offering a variety of housing choices that reinforce our small-town values;
- Preserving and protecting links to our past; and
- Establishing our reputation as the "home" of country living in Brazoria County.

There were nine sections of the 2015 comprehensive plan which are briefly identified and described as follows:

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GOVERNMENT AND ADMINISTRATION

Form of Government – After reaching a population of over 5,000 in the 2010 census, the City became eligible under Texas law to change from a general law city to a home-rule city. The City’s first charter was adopted by the charter commission on February 1, 2011, and passed by the voters at an election held on May 14, 2011. Since that date, Manvel has been a home-rule City with a council-manager form of government. As a home rule city, Manvel now has broader authority to annex territory located in its extra-territorial jurisdiction (ETJ) into the city limits.

LAND USE

The history of Manvel has created a rural characteristic populated by residents who treasure their small-town values. Residents recognize the impending growth and development that will happen in their City in the near future. There is a mixture of plans for commercial development which include different scales of



development and separate business districts. The creation of a walkable mixed-use community that provides multimodal transportation options, improves environmental quality and promotes economic development is also under consideration. Flooding and the 100-year floodplain remain important considerations in deciding which areas should remain undeveloped. While the City of Manvel is addressing regional storm water detention facilities (see the Drainage section), drainage is likely to remain a major issue that will need to be addressed on a continuing basis.

ECONOMIC DEVELOPMENT

While residential development partially stems from the growth pressures of the Houston region, Manvel is encouraging economic development in order to sustain a viable and healthy quality of life. A balance of residential and commercial is not only essential to creating a lively and vibrant community, but also creates a balance between the two tax incomes for the City coffers. Communication between the Manvel Economic Development Corporation (MEDC) and other branches of government is also needed to align the goals and priorities for the City. Additionally, the City wants to stand out as a desired location for businesses by capitalizing on the City’s unique rural characteristics. “Smart Growth Strategies” have an economic advantage as compact development creates higher revenue per acre of land, lowers infrastructure and service delivery, creates redevelopment and reuse opportunities, and spurs economic productivity and job creation.



UTILITIES

The 2015 comprehensive plan acknowledged the importance of providing quality utility services as a basis for growth and development in the City of Manvel: “In order for the City to attract quality residential development and resultant quality commercial development, it is essential that the City’s public utility infrastructure be well planned, designed, and constructed properly.” As the population continues to rise, the City will require more services.

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Concerning residential developments, the establishment of Municipal Utility Districts (MUDs) continues to be a solution in the absence of City provided utilities. A MUD is a political subdivision of the State of Texas authorized by the Texas Commission of Environmental Quality (TCEQ) to provide water, sewage, drainage and other services. The City desires to regionalize the utility systems by having MUDs build the systems and turn them over to the City to manage. This will allow future growth to develop without the need to incur the higher costs of utility expansion. However, while MUDs can be a useful short-term development tool, long-term annexation concerns must be factored. Ensuring interlinking between MUDs and City services is factored in the decision-making process.

DRAINAGE

During the 2015 comprehensive plan development process, drainage was a key component. Concerns that



were addressed included the impact on the current drainage systems by new developments, and the importance of requiring drainage mitigation efforts in those newer developments. The extent to which Manvel will be impacted by the impending changes in the Federal Emergency Management Agency (FEMA) Flood Insurance Rate Maps (FIRM) and the National Flood Insurance Program (NFIP) are being monitored. Revisions to government policy has shifted the responsibility to owners of homes in flood prone areas. As many of the

proposed developments have land within the 100-year flood plain zone, map changes will have a significant impact on new and existing residents.

TRANSPORTATION

Manvel commuters rely heavily on State Highway 6 and State Highway 288 as major highway transportation corridors. FM 1128 has also experienced increases in use as a connecting corridor to neighboring cities to the north. Manvel commuters have an average commute of 32 minutes to Houston and Galveston. The intensity of managing development needs while still maintaining the City's aspired "rural character" can be a challenge. Further, construction of toll lanes along State Highway 288 between the Texas Medical Center and Brazoria County is complete which will increase traffic to the Houston area. The City continues to explore alternative options for the movement of traffic as the population and development rise. Comprehensive Plan Goals for Transportation include:

- Education for City Council, Planning, Development and Zoning (PD&Z) and Manvel Economic Development Corporation (MEDC) on the transportation corridor plan and how it should be used
- Development of a set of context sensitive right-of-way design standards
- Utilization of new development proposals to build a transportation corridor system in conjunction with other infrastructure and transportation models

ENVIRONMENT, CONSERVATION AND SUSTAINABILITY

An important element to maintaining Manvel's rural character is the conservation and maintenance of parks and open space, as well as the encouragement and promotion of green and sustainable development practices. This will require the City to take active steps in the conservation of open space, revise building requirements and codes, and work closely with developers during the design process of new subdivisions and commercial complexes. Another consideration for sustainability for the City will be

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water/rainwater collection and recycling. Lastly, limiting impermeable surfaces was of particular interest to the steering committee. Low-impact development (LID) is a sustainable storm water practice that the U.S. Environmental Protection Agency (EPA) promotes among communities in order to mitigate the impacts of development on drainage issues. The results of this approach essentially conserve the open space and natural elements of a site, both of which were important goals to the steering committee and were part of this comprehensive plan.



OPEN SPACE, PARKS AND TRAILS

Encouraging more open space and added uses for parks and trails would not only preserve the semi-rural character of Manvel, but would also be a unique opportunity to foster recreational tourism. The Master Parks Plan explores various ways to identify trail maintenance groups and work with developers or homeowners' associations (HOAs) in the management of open space. The City's Master Parks Plan has been incorporated to feed into the Master Drainage Plan and Major Thoroughfare Plan to capitalize on the use of right-of-way (ROW) easements along roads. This will help in the identification and indexing of the existing ROWs in the City's bike pathways, and familiarize those with programmed stops and destinations to promote tourism in the City.

COMMUNITY IMAGE

The City has taken additional steps to promote, communicate and increase engagement with the community on Manvel's projects and vision. These goals and actions have been incorporated mainly into other sections of this plan, specifically the Economic Development section.

MASTER THOROUGHFARE PLAN

The thoroughfare system forms one of the most visible and permanent elements of the community. It establishes the framework for community growth and development and, along with the Comprehensive Plan, forms a long-range statement of public policy. As the alignment and right-of-way of major transportation facilities are established and adjacent property developed, it is difficult to facilitate system changes without incurring significant financial implications. The Thoroughfare Plan will provide individual, yet integrated modal strategies for vehicular, pedestrian and bicycle transportation. Capital projects planning will serve as a blueprint for future investment related decisions into the transportation system. Several key principles of the Plan include:



- Convenient internal circulation between neighborhoods, core community assets, and special areas.
- Through traffic minimized to specific facilities designed to accommodate non-local and regional traffic. Transportation facilities should define rather than split residential areas in order to preserve neighborhood integrity.

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- A safe pedestrian/bikeway system providing connectivity between neighborhoods, community facilities and retail areas.
- Monitor regional growth implications in order to proactively address mobility and accessibility issues to and from Manvel.

The Master Thoroughfare Plan had funds earmarked in the FY 2020-21 budget for a revision but will probably be completed in the during the current budget time span. With additional roadways and other transportation modes developing, an update to address concerns from the original plan seems fitting.

MASTER WASTEWATER PLAN

The purpose of the Master Wastewater Plan is to provide the City of Manvel with a planning tool that will serve as a guide for short-term and long-term (20-year) improvements to the wastewater system collection and treatment infrastructure. The goals of the Master Wastewater Plan were to develop wastewater flow projections for existing and future developments, conduct wastewater system analyses, and identify and develop wastewater system improvement recommendations for collection and treatment projects.

Wastewater system improvements were developed to accommodate the projected flows from residential and commercial growth. Hydraulic analyses were conducted to develop these improvements into a phased capital improvements plan to convey and treat the projected wastewater flows over the 20-year period through 2037. In order to serve the projected 20-year growth and regionalize wastewater treatment facilities, the City of Manvel planned the following:

- Construct a new East Service Area wastewater treatment plant and a new West Service Area wastewater treatment plant
- Construct diversion infrastructure to pump wastewater flows from the Central Service Area to the East Service Area
- Construct consolidation infrastructure in the West Service Area
- Extend wastewater service via gravity lines, lift stations, and force mains to areas of growth where little or no infrastructure currently exists

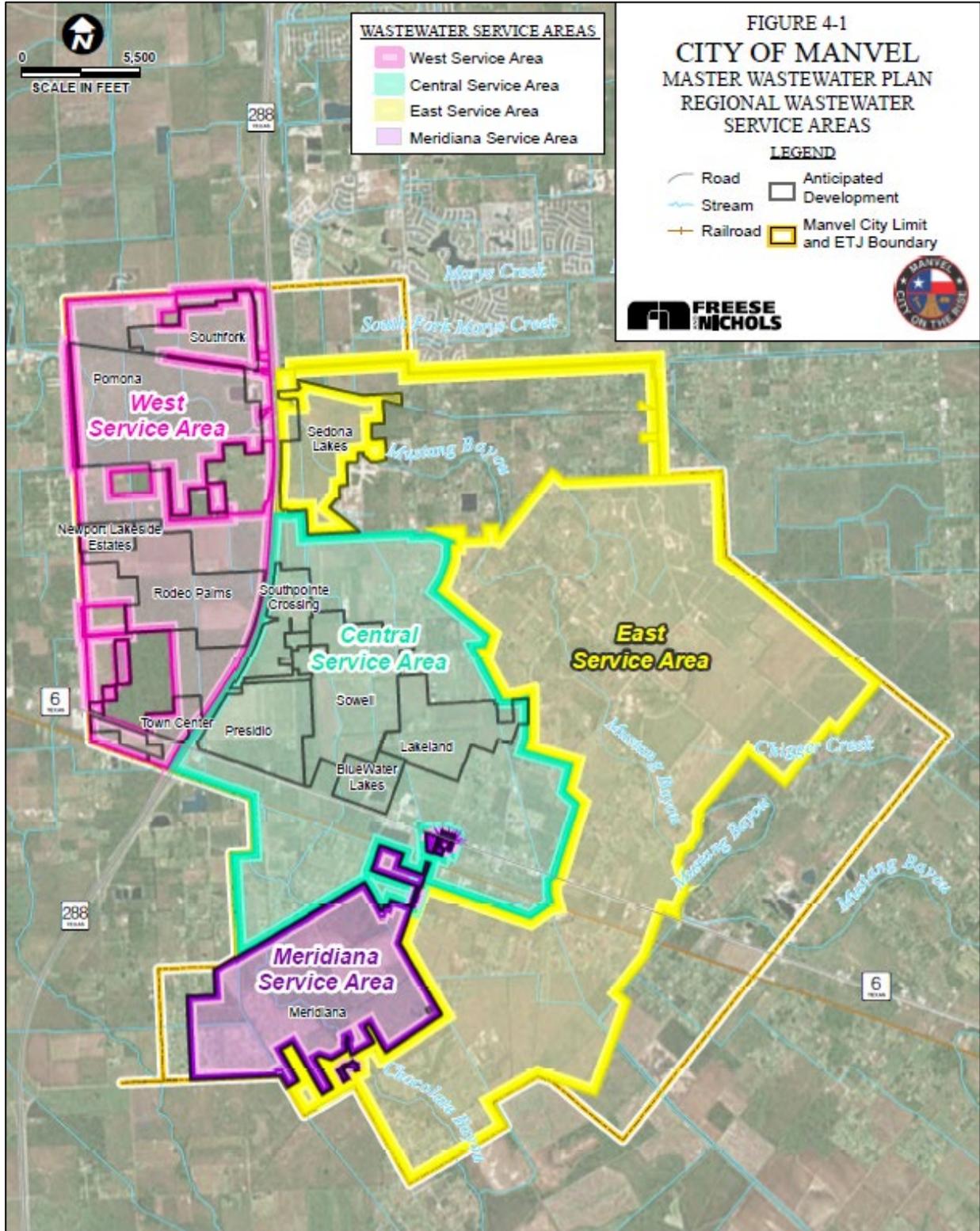
Recommended capacities were developed for the two regional wastewater treatment plants based on the 20-year projected average day wastewater flows at a cost over \$77 million by 2022, \$13 million by 2027, and \$118 million by 2017, with anticipated funding primarily from the various MUDs in the City's ETJ.

Funds were allocated in the FY 2019-20 budget to revisit the Master Wastewater Plan. The City purchased land for a future water detention project, has expected continuing commercial and residential growth that will change the environmental conditions, and would generally like a reboot or reaffirmation of the original plan to ensure that the wastewater needs of the community are being appropriately addressed. While the funds were allocated in a previous year and much of the study has been completed, the work of gathering information to compile for another master plan will not be finalized into a report until sometime during the upcoming fiscal year.

The following map illustrates the regional wastewater service areas identified in the current Master Wastewater Plan:

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MASTER WATER PLAN

The purpose of the Master Water Plan is to evaluate the existing water distribution system, identify future water demands to be met by the system, identify recommended improvements, and serve as a guiding document for future capital projects and developer-driven initiatives. Since its inception, the City of Manvel has been characterized as a rural community. Large acre homesteads and many other water users in the area have typically relied upon individual water wells. However, the City owns and operates a water plant on School Road that is being expanded. This water plant provides water and fire protection to residents and businesses in the “Old Manvel” area near State Highway 6 and FM 1128 along with other subdivisions created in the area.

Continued growth in the greater Houston metropolitan area has resulted in a number of residential subdivisions and commercial developments in and around the City of Manvel. The majority of these developments are served by small individual water plants and package wastewater facilities via Municipal Utility Districts (MUDs). As the population in the vicinity of the City continues to expand, the Utilities Department will be tasked with meeting increasing demands for public drinking water and fire protection.

Like the wastewater plan, funds were set aside in the previous budget to revisit the Master Water Plan. The City purchased rights to surface water and has to consider the best way to service as many citizens with utilities as possible with the highest efficiency possible. Also like the wastewater plan, the Master Water Plan revisit will cross over budget years for completion as the information needed for a proper and thorough report is expansive.

CAPITAL IMPROVEMENTS PLAN

Pursuant to Section 8.03 of the City of Manvel’s Home Rule Charter, adopted on May 14, 2011, the City Manager is required to submit a five-year Capital Improvements Program (CIP) to City Council. This CIP is to be updated annually, and shall provide the following items:

- (a) A summary of proposed programs;*
- (b) A list of all capital facilities and property improvements that are proposed to be undertaken during the five (5) fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;*
- (c) Cost estimates, method of financing and recommended time schedules for each such improvement with the estimated effect on the tax levy and;*
- (d) The estimated annual cost of operating and maintaining the facilities to be constructed or acquired over the five-year period.*

A minimum of \$25,000 was established as the threshold for capital projects. The goal of the CIP is to help maintain the same high quality of life for all citizens of Manvel, through the timely anticipation of the City’s needs and the planning of improvement projects - and their funding sources - as the community grows. Per the City Charter, the CIP will continue to be reviewed and updated on an annual basis. The expected annual updates will consist of both new projects *and* updates to existing projects. Updates may include revised scope, cost, or scheduling, as appropriate.

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DESIGN CRITERIA MANUAL

Graphic requirements exist for all construction drawings including City of Manvel (public) projects, non-City of Manvel (private) projects, and all utility projects without a current Franchise Agreement. These include various design requirements such as CADD drawings, cover sheets, specific mapping requirements, signatures, benchmark elevations, natural ground profiles, and other identifiers.

Specific sections for wastewater, water, paving, drainage, and site development criteria are included prescribing various requirements from easements to FEMA rate maps. Site development plans are included describing how all site developments within the City of Manvel and its ETJ shall be approved as they affect public water, wastewater, storm drainage, and paving facilities. The last section is a modification form allowing for an appeal process.

MASTER DRAINAGE PLAN

The Comprehensive Plan included a drainage portion that investigated general drainage problems and discussed the need for a Master Drainage Plan. Consultants utilized this plan to identify issues of concern, key drainage areas, and model a pattern for the intensity of future development within the City. Periodically, Manvel experiences flooding from stream overflows, ponding, and shallow sheet flow caused by high intensity rainfall. Some areas throughout the ETJ of Manvel were discovered to be more prone to flooding than others. It was the general consensus that areas north of Highway 6 were more likely to flood than areas south of Highway 6.

The City developed this Master Drainage Plan using a hydrologic and hydraulic analysis. Recommendations were provided primarily in the form of sub-regional detention pond volumes with acquisition acreage, right-of-way acquisition widths for channel improvements, channel improvement geometry, and future conveyance necessary for problematic siphons/culverts. Updated hydrologic and hydraulic flood models were developed for the primary watercourses in the City to determine the flood reduction impacts of potential flood control projects, including conveyance improvements by widening and/or deepening a channel, construction of detention ponds to temporarily store flood waters, hydraulic channelization in some areas, improvement of the conveyance capacity of hydraulic structures; and selected combinations of these different types of projects. The Master Drainage Plan was the third and final plan that was budgeted for a revisit in the previous year. The growth and change that is a reoccurring theme in the City necessitated the revisit to ensure that drainage was done correctly to protect the lives and property of those citizens that are affected by the flooding effects in the area.

MASTER PARKS PLAN

As Manvel builds out, care should be taken to preserve and enhance the community's strongest assets – the natural resources that provide 'room to breathe' and opportunities to be in nature. It is with this spirit that the City embarked on a park master planning process in order to identify a vision for Manvel's future parks system and a path to reach it. This planning effort aims to evaluate existing parks and recreation facilities to determine opportunities for



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improvements and additions, as well as identify new park and facility opportunities to support the recreation needs of residents as Manvel continues to grow and develop.

The resulting plan outlines the findings and recommendations for existing parks and facilities and provides concepts for new facilities where opportunities have been found that align with the demand and input provide by residents and other stakeholders. Each proposed improvement and addition is accompanied by statements of probable costs and annual operation cost estimates for use in City budgeting. The Master Parks Plan includes the following sections: analysis, assessment, walkability, programs and events, natural resources, priority projects, and implementation.

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SECTION 3 – 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 2021-22 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 four major sections: the introduction, financial information, operational information, and supplemental information. The introductory section contains the City Manager's letter which is addressed to the City Council and explains major policies and issues that 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.

The financial and operational sections describe various pieces, or departments, of the City's organization. This information is grouped first by fund and then by department. Like many local governments, the City uses the fund method of accounting. A fund is a unit of the City which tracks the application of various public resources. For example, the Utilities 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 includes most of the City's operations such as Police, Municipal Court, and Public Works. Financial statements, including the adopted FY 2021-22 budget, are presented for every fund. The statements show the fund's financial condition over several years. Similar to the checking account statement you receive from your bank, the financial statements show beginning balances, revenues, expenditures, and ending balances for each year. Each fund statement shows the actual audited amount from the previous three fiscal years, or for this document, the fiscal years 2017-18, 2018-19, and 2019-20. The actual values of the year become the beginning balances of the projected current fiscal year, FY 2020-21. 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 2021-22 budget year. Accompanying the statements are narratives and graphs which describe the major features of the associated fund. Within each fund, departments have included their accomplishments for the previous year, a description of the department and its activities, and operational goals for the upcoming year. The funding for each department, as well as the unit's staffing are also summarized over several years.

FUNDS

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

Special Revenue Funds provide separate accounting for the various Special Revenue Funds that include: Community Impact Fee Fund, Hotel Occupancy Tax Fund, Court Security Fund, Court Technology Fund,

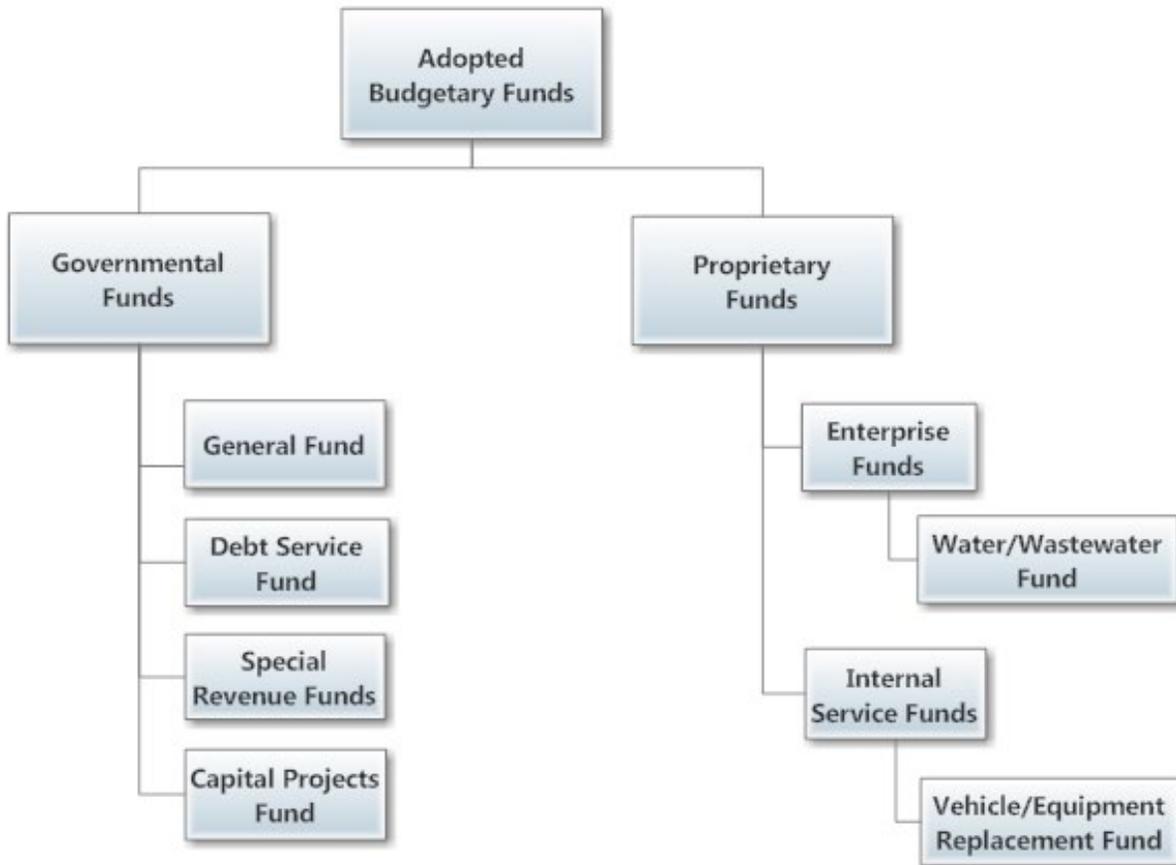
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Law Enforcement Fund, South Manvel Development Authority (SMDA) and the Manvel Economic Development Corporation (MEDC).

The **Capital Projects Fund** provides 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 Funds (Utility Fund) provide accounting for the City's water and wastewater operations which are financed and operated like a private business enterprise. Also included are Internal Service Funds which provide separate accounting for the Vehicle & Equipment Replacement Program.



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BASIS OF ACCOUNTING AND BUDGETING

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

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 all recorded when due) and compensated absences (which are recorded when payable) from currently available financial resources.

The City utilizes 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 (GAAP) for all governmental and proprietary funds except the capital projects fund, which adopts 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

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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.

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SECTION 4 – FINANCIAL MANAGEMENT POLICIES

The City of Manvel has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances 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 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: Annually 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.

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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: 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 (GAAP) 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

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.

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.

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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.

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.

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

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 years' savings.

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.

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.

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.

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.

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

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

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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.

Capital Assets: A capital asset will generally be defined as equipment that exceeds \$5,000 and has a useful life that exceeds one year.

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

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%.

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%.

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 Utility 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%.

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

Use of Debt Financing: Debt financing shall only include general obligation bonds, revenue bonds, certificates of obligation, tax notes and lease/purchase agreements.

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.

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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.

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

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.

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.

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.

Continuing Disclosure: The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.

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.

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GRANTS

Grant Guidelines: The City shall seek, apply for, and obtain those grants that are consistent with priority needs and objectives identified by City Council.

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.

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.

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 Accounts Receivables (A/R) are reviewed annually by the Director of Finance. Receivables are eligible for write-off after 18 months have elapsed. Documentation of notices, letters, and telephone calls should be made for each write-off.

Exceptions:

- Legal notification that account balances have been discharged through bankruptcy or legal notification of death of the debtor.
- 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.
- 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:

- Set a date for water turn-off; and
- Specify that service will be shut off unless payment in full is made to the city by stipulated date; and
- Advise that an additional charge per the ordinance adopted by the city council will be added to the bill when service is reconnected.

Extensions can only be granted by Director of Finance but only for a maximum of 12 months.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

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 (GAAP) 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.

Consideration regarding the potential for inclusion of other entities, organizations, or functions in the City's reporting entity is based on criteria prescribed by generally accepted accounting principles (GAAP). These same criteria are evaluated in considering whether the City is a part of any other governmental or reporting entity. The overriding elements associated with prescribed criteria considered in determining the City's financial reporting entity status as that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additional prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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.

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CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

SECTION 5 – ALL FUNDS FINANCIAL INFORMATION

REVENUES BY TYPE – ALL FUNDS

Revenue sources projected for FY 2021-22 total \$18.1 million (excluding transfers). In any budget, transfers between departments as well as transfers inside funds (e.g., transfers from fund balances to recognize revenues previously collected to be used for current projects) should not be recognized as current year revenue since money is being moved instead of generated for the City. The largest source of these transfers occurs in the Capital Projects fund where some projects are funded by bonds but take one or more fiscal years to complete or even begin. Excluding these transfers, the primary revenue categories are ad valorem tax revenues, licenses and permits revenues, miscellaneous tax revenues (e.g., sales tax and hotel taxes), and utility revenues. These comprise 92.7% of the total revenues. The remaining categories total \$1.3 million and include franchise fees, fines and fees, interest, and other source revenues which are revenues that do not readily fit into other categories.

AD VALOREM TAX REVENUES

Revenues from ad valorem (or property) taxes represent \$6.22 million of total revenues. Property tax revenues are based on a tax rate proposed for FY 2021-22 of \$0.57000 per \$100 of assessed valuation. Property tax collection is authorized by the State of Texas with a maximum of \$2.50 per \$100 of assessed valuation for maintenance and operations and debt service.

MISCELLANEOUS TAX REVENUES

Sales tax revenue is the major funding piece of the “Miscellaneous Tax Revenues” category which account for \$3.66 million in the budget. The sales tax rate in Manvel is 8.25% for goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses that make the sale and is remitted to the State Comptroller of Public Accounts on a monthly, quarterly or annual basis. Of the 8.25% tax, the State retains 6.25%, Brazoria County receives 0.50% and distributes 1.50% to the City. Of the total 1.50% local share, 2/3 is retained by the City of Manvel and deposited to the General Fund and 1/3 is allocated to the Manvel Economic Development Corporation (MEDC).

FRANCHISE FEE REVENUES

Franchise fees are anticipated to total \$565,000. Franchise fee revenues are derived from nonexclusive franchise agreements the City has with utility providers as well as the solid waste providers that use the City’s right-of way to conduct business. Besides defining the responsibilities of the utilities maintaining their assets, the agreements contain a franchise fee clause that requires the utilities and solid waste companies to compensate the City for use of right-of-way and streets. Generally, the fees are based on a percentage of gross receipts or a per-unit of usage charge (generated by customers located within the City’s corporate limits) that range from 2% to 5%.

LICENSES AND PERMITS REVENUES

Licenses and permits revenues are projected to generate \$5.06 million of total City revenues. The estimated revenues for FY 2020-21 have topped the budgeted estimates even with a budget amendment

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

during the year. The City expects high growth in new housing development to remain strong during FY 2021-22 which will likely result in above-budgeted revenues for this category again.

FINES AND FEES REVENUES

Fines and fees represent \$304,470 of total City revenues. The revenue totals for this category decreased from the previous year as COVID restrictions made for a challenge to handle court dockets while maintaining healthy and safe protocols to protect staff and citizens. As this category is based on humans and how they behave, there will be some fluctuation but the revenues do not seem to change too drastically from year-to-year.

INTEREST REVENUES

Investment earnings do not account for a large portion of the total revenues. During FY 2020-21 where interest rates bottomed out, the revenue totals suffered. For FY 2021-22, only \$24,250 was cautiously budgeted with the hope of exceeding that total should rates bounce back. As most municipalities do, Manvel has Public Funds Investment Act (PFIA) certified staff members who invest the funds with a primary goal of protecting the principal amount invested. As a result, the interest earned does not compare with the larger revenue sources. However, the principal is safe and the City does recognize the interest yielded from investing.

OTHER SOURCE REVENUES

Other source revenues for FY 2021-22 are budgeted at \$434,100 of total revenues. This total can include agreements with property developers to provide payment for capital projects, grants that may be received by the City, bond sales, or any other non-repeating revenue source. This is the reason for such fluctuation in total revenues between each fiscal year. Since the category is designed for income which does not fit other categories and may not be expected, it is always a challenge to budget for this income stream. However, cautious estimates based on historical trends are used and surplus revenue is always a welcomed bonus for the City.

UTILITY REVENUES

Utility revenues primarily represent water and wastewater charges for services. The projected amount for FY 2021-22 is \$1.87 million of total City revenues. The revenues generated for this category is split between customer charges in the Utility fund, and impact fee charges recognized in that fund. This year the split was 2/3 for utilities and 1/3 for the impact fees.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Revenues by Type

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Revenues							
Ad Valorem Tax Revenues	3,864,937	5,111,256	5,471,398	5,921,221	5,921,221	6,007,933	6,221,500
Miscellaneous Tax Revenues	2,511,416	2,564,229	2,884,378	2,740,000	2,890,000	3,433,818	3,661,942
Franchise Fee Revenues	556,276	604,946	577,439	575,000	575,000	290,165	565,000
Licenses and Permits Revenues	1,829,832	2,587,725	3,274,956	3,932,754	4,672,754	4,830,167	5,061,000
Fines and Fees Revenues	284,070	254,627	297,102	322,000	322,000	233,196	304,470
Interest Revenues	264,138	533,367	250,425	331,500	331,500	19,416	24,250
Other Source Revenues	14,307,060	748,283	5,951,480	2,625,100	2,734,613	2,520,092	434,100
Utility Revenues	2,203,671	1,651,241	1,787,674	1,260,000	1,260,000	1,919,403	1,872,500
Transfer-In Revenues	3,096,865	14,745,910	1,826,806	29,370,224	31,741,498	31,813,801	16,335,321
Total Revenues	28,918,266	28,801,585	22,321,658	47,077,799	50,448,586	51,067,990	34,480,083

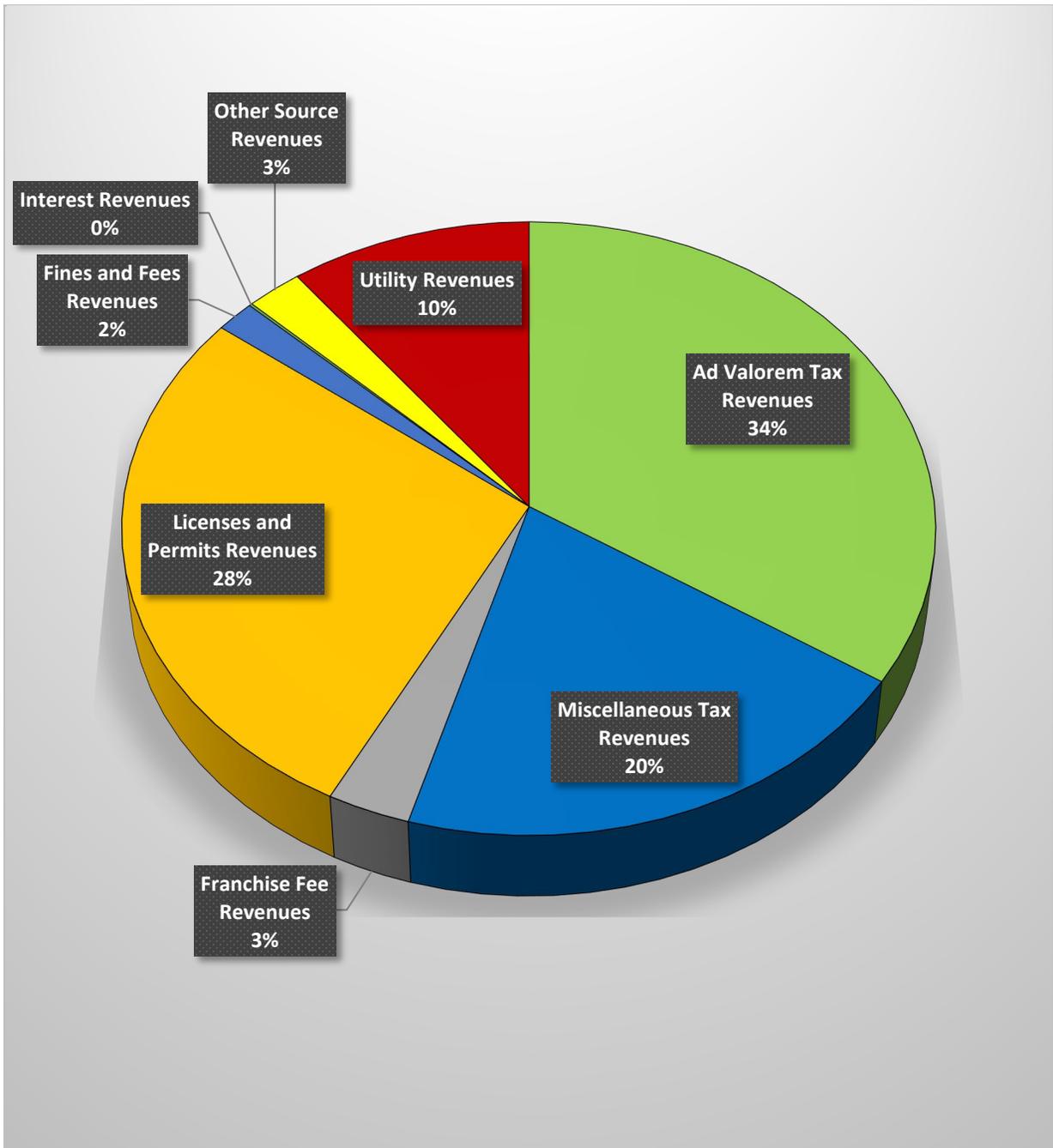
Revenues by Fund

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Revenues by Fund							
General Fund	7,386,983	8,681,568	10,402,074	10,693,393	11,583,393	11,555,613	13,174,042
Vehicle Replacement Fund	276,794	359,764	284,000	250,000	263,000	282,173	250,000
Debt Service Fund	1,015,334	1,996,160	1,934,420	2,106,814	2,106,814	2,121,974	2,006,000
Utility Operating Fund	1,916,029	1,547,460	1,639,570	1,104,580	1,104,580	1,483,853	1,457,385
Impact Fee Fund	376,704	497,761	470,286	487,500	487,500	756,993	600,750
Capital Projects Fund	16,740,526	1,153,478	1,931,051	16,923,956	19,251,743	19,403,242	14,720,436
Capital Projects Bond Fund	-	13,353,375	4,411,823	14,101,956	14,101,956	13,617,516	-
Parks Fund	101,375	46,553	25,000	289,100	429,100	429,100	289,000
Hotel Tax Fund	82,275	72,784	58,657	40,000	40,000	55,491	40,000
Municipal Jury Fund	-	-	-	-	-	40	170
Court Security Fund	5,853	5,135	7,794	8,000	8,000	6,771	6,800
Truancy Prevention Fund	-	-	-	-	-	1,983	6,000
Court Technology Fund	7,854	6,549	8,471	15,000	15,000	12,067	15,000
Law Enforcement Fund	1,512	1,664	-	1,000	1,000	-	1,000
PEG Fee Fund	15,437	18,768	16,414	50,000	50,000	10,290	50,000
SMDA Fund	82,140	97,303	89,059	72,500	72,500	99,137	100,500
TIRZ#3 Fund	80,057	92,737	86,055	69,000	69,000	103,417	97,000
MEDC Fund	829,393	870,526	956,985	865,000	865,000	1,128,332	1,666,000
Total Revenues by Fund	28,918,266	28,801,585	22,321,658	47,077,799	50,448,586	51,067,990	34,480,083

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Revenues by Type FY 2021-22: \$18,144,762



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

EXPENDITURES BY TYPE – ALL FUNDS

Expenditures for the City during FY 2021-22 are estimated to total \$34.1 million. The expenditure total is higher than the revenue total by type, but that is due to the transfer revenues not included on the revenue side while expenditures expected to be paid for with those funds is included. Expenditure categories for the City consist of personnel (23.9%), commodities (1.6%), contractual services (6.9%), other services (12.7%), and capital outlays (54.9%). This \$34.1 million is \$2.6 million, or 8.3%, more than the FY 2020-21 revised budgeted amount. This increase is largely due to additional staffing for the coming year in the personnel services category.

PERSONNEL SERVICES

Personnel costs represent \$8.16 million of the overall expenditures. This represents a large increase from the previous year total. The City projects adding 25 new full-time positions and 2 new part-time positions. Four of these positions are budgeted for half-year, but may need to be filled prior to the mid-point of the year.

COMMODITIES

Commodities total \$559,100 of the overall expenditure total. This cost includes minor tools, fuel, office expenses, road materials, janitorial supplies and cleaning, postage, and other items. Commodities represent a small portion of expenditures and this year there was only a slight increase in the budgeted amount from FY 2020-21. As Manvel experiences growth and needs to add additional employees, the supplies needed to maintain operations will increase. Fortunately, the staff always seems to do more with less and manages to keep the fluctuations from year-to-year low in this category.

CONTRACTUAL SERVICES

Contractual services for FY 2021-22 are budgeted at \$2.37 million. This category contains services such as utility payments, legal and recording fees, and computer software/maintenance. This expenditure is a slight increase from the previous year as some items that are not handled in-house were expected to increase.

OTHER SERVICES

Other services for FY 2021-22 represent \$4.33 million of total City expenditures. These other services can include travel/training for employees, dues/subscription fees, and expenses for using consultants. The budgeted expenditures increased from the amount in the FY 2020-21 budget. Spending for items such as travel and training and events was still slow, but other expenditures in the category did rise with the growth of the City and the addition of employees needing resources.

CAPITAL OUTLAYS

Capital outlays represent \$18.7 million of total City expenditures. Capital outlay expenditures are related to capital improvement projects within the City. Capital projects can be funded with bond proceeds, MEDC reimbursements, or general fund revenues transferred into the fund. Project types may include City facilities, parks, water and wastewater. The Capital Project fund represents the lion's share of the capital

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

outlays expenditure category, but there are other costs which may include vehicle purchases or replacements, building repairs, or street and drainage improvements.

EXPENDITURES BY MAJOR FUNDS – ALL FUNDS

GENERAL FUND

General Fund expenditures are projected to be \$13.17 million for FY 2021-22. The majority of the expenditures are in the Police Department with \$3.99 million or 30.3%. The next largest department is Administration with \$2.66 million, or 20.2%, of expenditure projections. The Development Services department and Public Works department of the Community Services umbrella are projected to have similar expenditures in the general fund with \$1.83 million and \$1.98 in projected expenditures, respectively. That would be 13.9% and 15.0% of the total general fund expenditures. All of these departments will see substantial growth in the personnel line items contributing to the majority of the increases in expenditures for the General Fund.

PROPRIETARY FUNDS

The City maintains two types of proprietary funds, the Utility Fund and the Vehicle Replacement Fund. The Utility fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The Vehicle Replacement Fund is reported as a proprietary fund for budgetary purposes, but for annual financial statements reporting purposes this fund is eliminated.

The City uses the Utility Fund to account for its water distribution and wastewater collection/treatment. Total operating expenditures (excluding depreciation) for FY 2021-22 are projected at \$1.73 million, which will be a significant increase as more residents move to Manvel and use the water and wastewater services provided by the City. The good part of that is the additional revenue provided to the City by those same customers who are adding to the number of connections the City services.

The City also uses a Vehicle Replacement Fund, which is an internal service fund to account for vehicle and equipment replacement costs. The revenues derived for this fund come from the individual funds that have previously purchased vehicles. Estimates of vehicle replacement costs are calculated using the useful life of each vehicle which the department then transfers to the replacement fund. Vehicle Replacement Fund expenditures remained constant as the City is replacing similar amounts year-to-year. Additionally, the fund balance for the Vehicle Replacement Fund is sufficiently high enough to be more aggressive on cutting costs the individual departments contribute.

DEBT SERVICE FUND

The expenditure budget in the Debt Service Fund totals \$2 million for FY 2021-22, which is slightly less than the previous year. The debt service portion of the total tax rate allows the City to pay for the bond costs, but that tax rate is used to only pay principal and interest so there is usually little to no excess, especially if a bond is issued during the year with an interest payment due that was not anticipated. This creates a fund balance that does not provide as much coverage as is the case in the General Fund.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Expenditures by Type

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Expenditures							
Personnel Services	3,616,611	4,181,474	4,691,242	6,046,250	6,066,250	5,414,513	8,155,352
Commodities	355,751	338,217	300,267	490,550	490,550	377,964	559,100
Contractual Services	1,622,802	2,050,009	1,961,651	2,188,243	2,148,243	1,816,603	2,370,660
Other Services	3,036,146	3,463,910	3,265,424	4,054,587	4,039,587	3,139,527	4,325,222
Capital Outlays	7,283,236	1,887,217	7,386,008	16,747,369	18,761,156	7,228,491	18,719,526
Transfer-Out	2,307,711	14,745,909	1,916,145	16,474,268	16,614,268	17,228,593	1,505,135
Total Expenditures	18,222,258	26,666,736	19,520,736	46,001,267	48,120,054	35,205,691	35,634,995

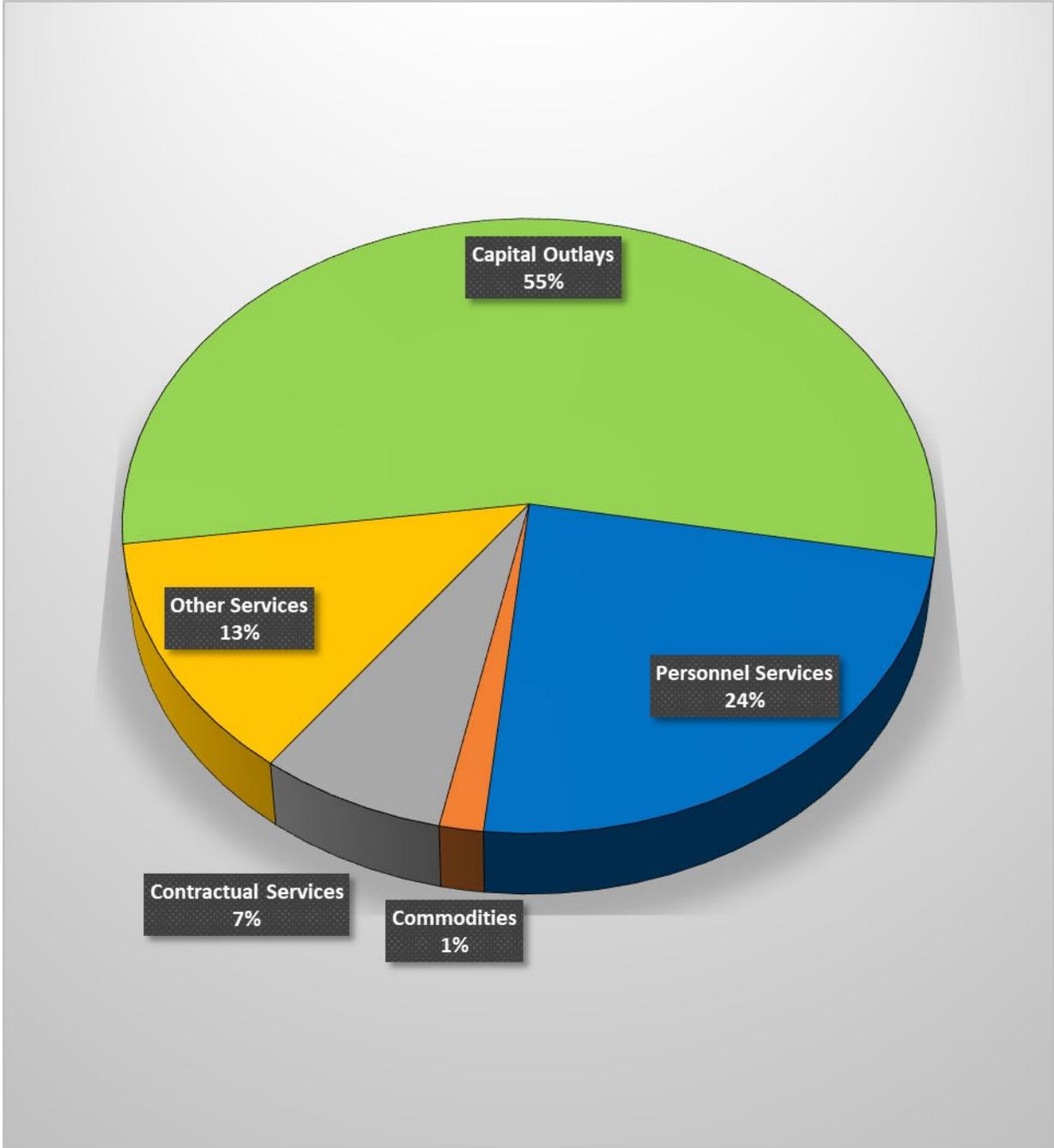
Expenditures by Fund

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Expenditures by Fund							
General Fund	8,376,805	8,281,763	7,790,045	10,693,393	11,583,393	10,896,035	13,174,042
Vehicle Replacement Fund	125,697	138,626	144,055	250,000	263,000	274,199	250,000
Debt Service Fund	986,475	1,818,882	1,874,390	2,014,762	2,014,762	2,012,911	2,004,322
Utility Operating Fund	939,096	1,251,982	1,196,258	1,304,580	1,304,580	1,058,308	1,727,385
Impact Fee Fund	433,200	400,000	405,000	487,500	487,500	1,401,980	600,750
Capital Projects Fund	6,204,873	14,459,406	3,015,553	15,711,519	16,787,306	4,537,891	15,720,526
Capital Projects Bond Fund	-	41,662	4,106,020	14,101,956	14,101,956	13,617,516	-
Parks Fund	93,122	46,462	23,690	289,100	429,100	171,720	289,000
Hotel Tax Fund	256	3,686	1,070	40,000	40,000	3,925	40,000
Municipal Jury Fund	-	-	-	-	-	-	170
Court Security Fund	160	1,139	-	8,000	8,000	-	6,800
Truancy Prevention Fund	-	-	-	-	-	-	6,000
Court Technology Fund	-	-	11,756	15,000	15,000	10,202	15,000
Law Enforcement Fund	-	-	-	1,000	1,000	-	1,000
PEG Fee Fund	-	-	-	50,000	50,000	-	50,000
SMDA Fund	2,688	360	6,625	5,000	5,000	-	5,000
TIRZ#3 Fund	80,057	92,737	86,055	69,000	69,000	103,417	79,000
MEDC Fund	979,831	130,030	860,219	960,457	960,457	1,117,587	1,666,000
Total Expenditures by Fund	18,222,258	26,666,736	19,520,736	46,001,267	48,120,054	35,205,691	35,634,995

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Expenditures by Type FY 2021-22: \$34,129,860



CITY OF MANVEL, TEXAS

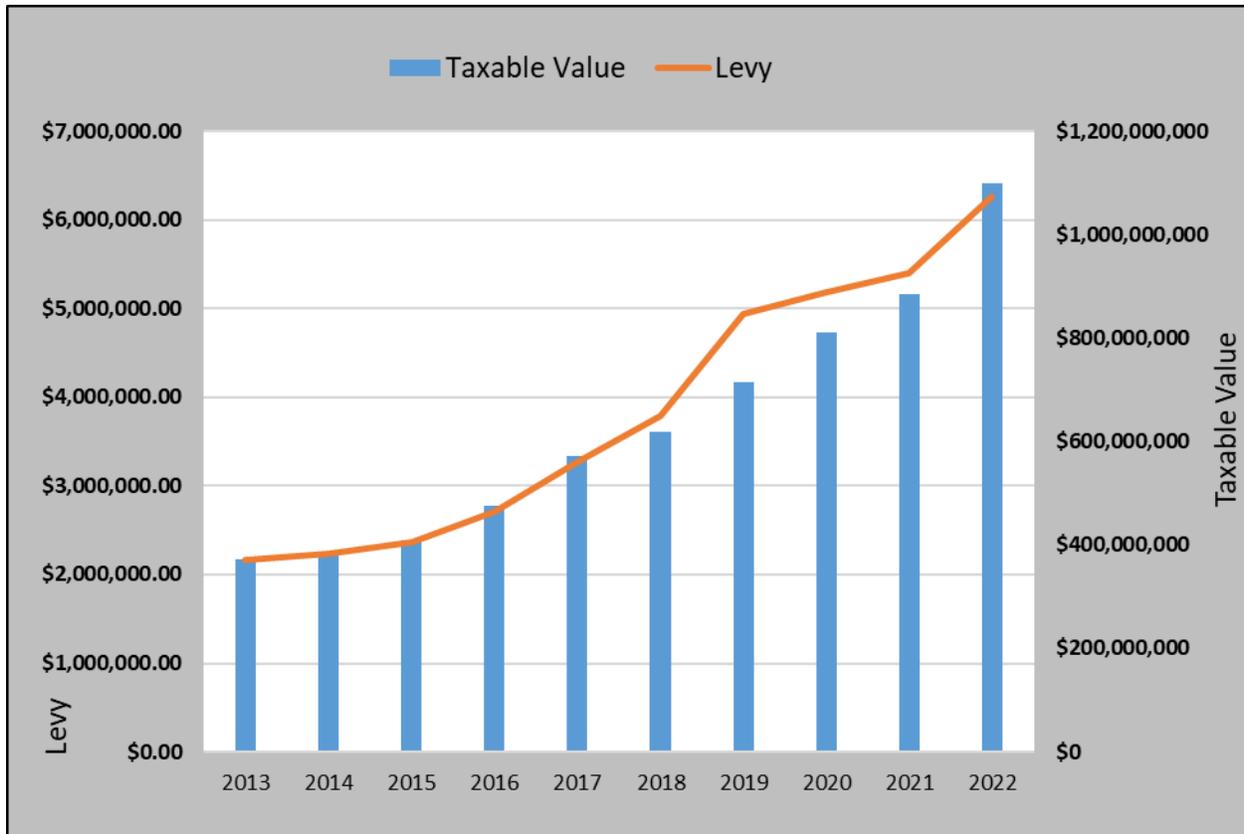
=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

PROPERTY TAXES

Property Tax Assessments

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Total Taxable Value	\$619,587,259.00	\$714,922,892.00	\$810,269,077.00	\$885,427,912.00	\$1,098,453,451.00
General Fund Tax Rate (M&O)	\$0.431363/\$100	\$0.432476/\$100	\$0.420952/\$100	\$0.400517/\$100	\$0.400306/\$100
Debt Service Tax Rate (I&S)	\$0.138637/\$100	\$0.257524/\$100	\$0.219048/\$100	\$0.209483/\$100	\$0.169694/\$100
Total Tax Rate	\$0.570000/\$100	\$0.690000/\$100	\$0.640000/\$100	\$0.610000/\$100	\$0.570000/\$100
General Fund Revenues	\$2,672,670.19	\$3,091,869.93	\$3,410,843.89	\$3,546,289.31	\$4,397,175.07
Debt Service Fund Revenues	\$858,977.19	\$1,841,098.03	\$1,774,878.21	\$1,854,820.95	\$1,864,009.60

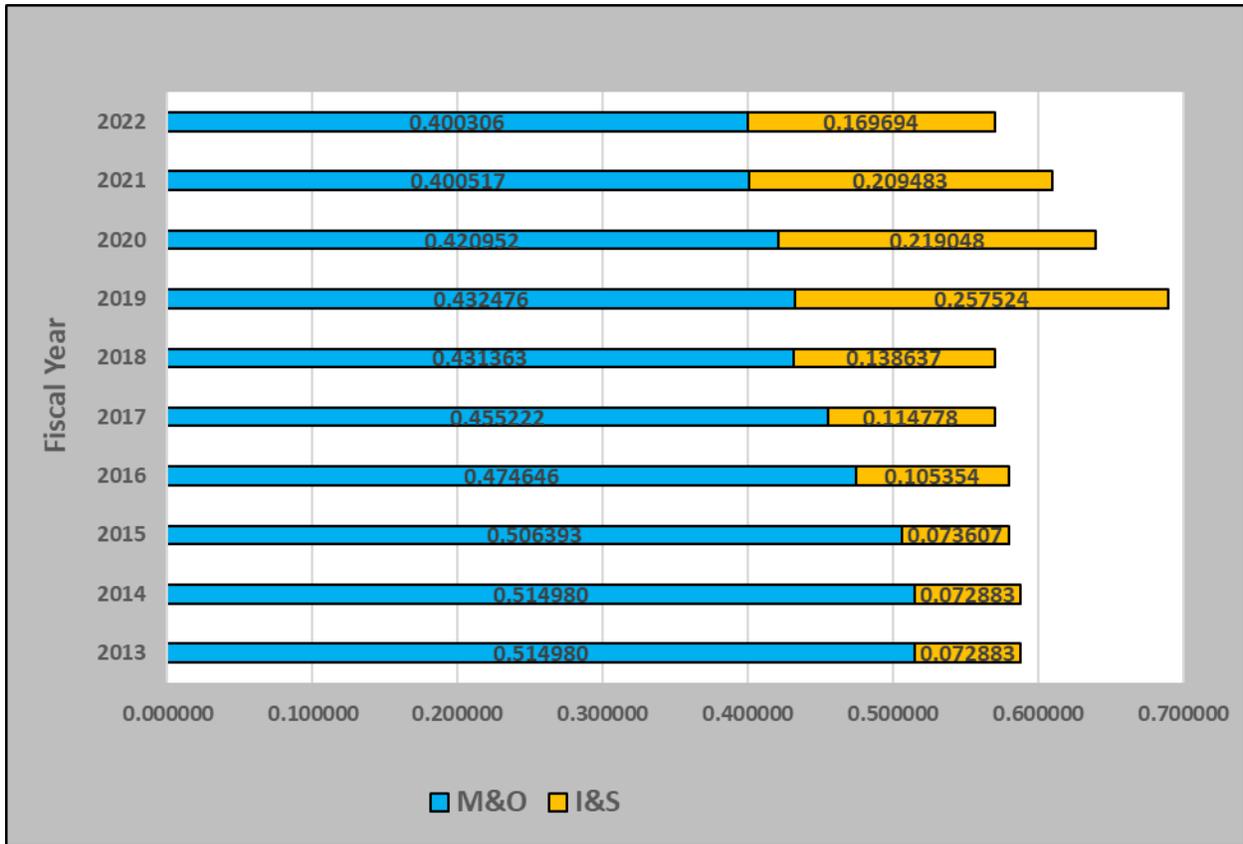
Property Tax Values and Levy 10-Year Historical Comparison



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Property Tax Rates 10-Year Historical Comparison



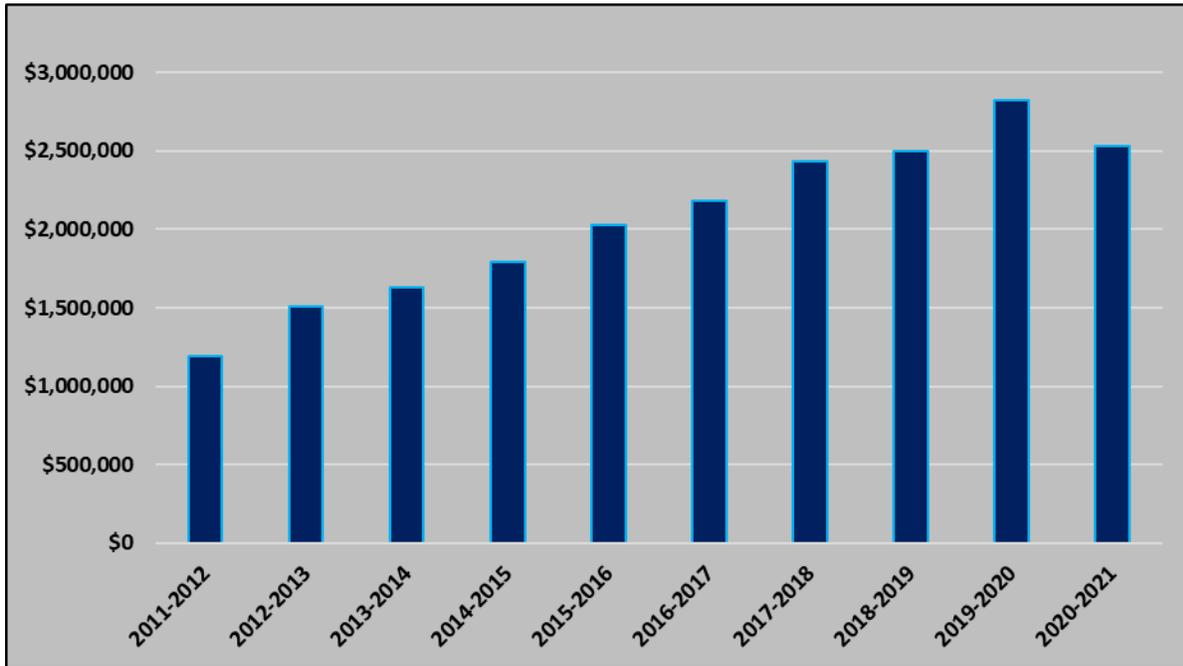
CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

SALES TAXES

Total City sales taxes collected, including the Manvel Economic Development Corporation (MEDC), over the past 10 years have increased from \$1.19 million in FY2012 to \$2.83 million collected in FY 2019-20. At the time of this budget compilation, there are three months left to collect sales tax for FY 2020-21 (sales tax figures are reported almost two months behind the actual month) in order to surpass the figure from the previous fiscal year. The total so far in FY 2020-21 is \$2.53 million.

Sales Tax Collections 10-Year Historical Comparison



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CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

SECTION 6 – GENERAL FUND



The General Fund accounts for resources traditionally associated with governments which are not required to be accounted for in another special fund. The General Fund is usually the most encompassing fund which includes the departments that account for the City's day-to-day operations. During the budget process, it is the General Fund that receives the most attention from City staff, 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 anticipated ending fund balance in the General Fund for FY 2020-21 is projected to be \$7.64 million. Revenues and Expenditures in the General Fund for the adopted FY 2021-22 budget are \$13,174,042. Revenues are almost \$2.5 million more than FY 2020-21 budgeted value. Even with a projected decrease in property tax rates due to higher property values, there will be an estimated addition of \$350,000 to property tax revenue. The other major revenue sources for the 2021-22 budget will be sales taxes and license and permit fees collected from the builders empowering the growth throughout Manvel.

Expenditures for operations in the FY 2021-22 budget are also \$13,174,042 (as is expected in a balanced budget) which is an increase from the previous year's projected budgeted amount. As the City continues to grow, the expenditures will grow as well. Personnel will be needed to continue public works service, permitting, planning, and code enforcement. The City's Information Technology Department is growing as well, and the Police Department will receive personnel to keep ratios of police officers to citizens within optimal limits. Descriptions, goals and personnel staffing are included in each departmental section.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

FUNDING SOURCES (REVENUES)

AD VALOREM TAXES

Property taxes (ad valorem taxes) attach as an enforceable lien on property as of January 1 each year. The City's property tax is levied in September, following notification of the certified values to the City and Council approval by resolution. Taxes are due and payable upon adoption of the tax rate by City Council. The 2022 appraised tax roll values are expected to increase, much like the prior year.

MISCELLANEOUS TAXES

The sales and use tax in Manvel is 8.25% on goods or services. Sales and use tax is defined as taxes collected by businesses within the City for use by businesses or residences within the City. The tax is remitted to the State Comptroller of Public Accounts who retains 6.25%, distributes 1.5% percent to the City and the other 0.5% to the county. One-third of the amount collected for the City is awarded to the Manvel Economic Development Corporation for various projects and administrative costs. For the fiscal year ending September 30, 2022, the City General Fund expects to receive \$2.46 million in sales taxes.

FRANCHISE FEES

The City maintains franchise agreements with utility companies for the use of the City's right-of-way. These agreements generally require the utility company to compensate the City based on a percentage of gross receipts. The fees paid to the City have remained steady and expected revenues from these fees should top \$500,000 again.

LICENSES AND PERMITS

License and permit fees include fees charged for general construction permits and licenses. Various fees are charged for City inspections of electrical, plumbing, mechanical installations, health permits, housing code inspections, and other permit activities. As residential building activity remains high within the City and ETJ, the revenue from the various fees increases. Fees are projected to continue growing as more developers begin to place houses inside the city limits.

FINES AND FEES

Fines and forfeitures are revenues received by the City for Class C misdemeanors and City ordinance violations. Revenues from fines are estimated to be \$282,500. However, these numbers are not easily predicted as they are based on human behavior and whether fines are assessed and paid.

INTEREST

The City earns interest on its pooled investment accounts. For FY 2021-22, the projected revenues will be estimated at \$6,500 with little interest being paid on any investments through pooled accounts, bank accounts, or other viable sources. Cautious amounts will be projected with any additional increases in interest rates being an additional revenue stream, which is always preferred to a deficit created by over-estimating.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

OTHER SOURCES

Other sources of revenues represent approximately \$85,100. These items consist mostly of MEDC reimbursements, Alvin ISD Dispatch reimbursements, and a lease retainer agreement. These amounts may fluctuate greatly because they are based on income that may not be recurring or one-time collections that cannot properly be anticipated.

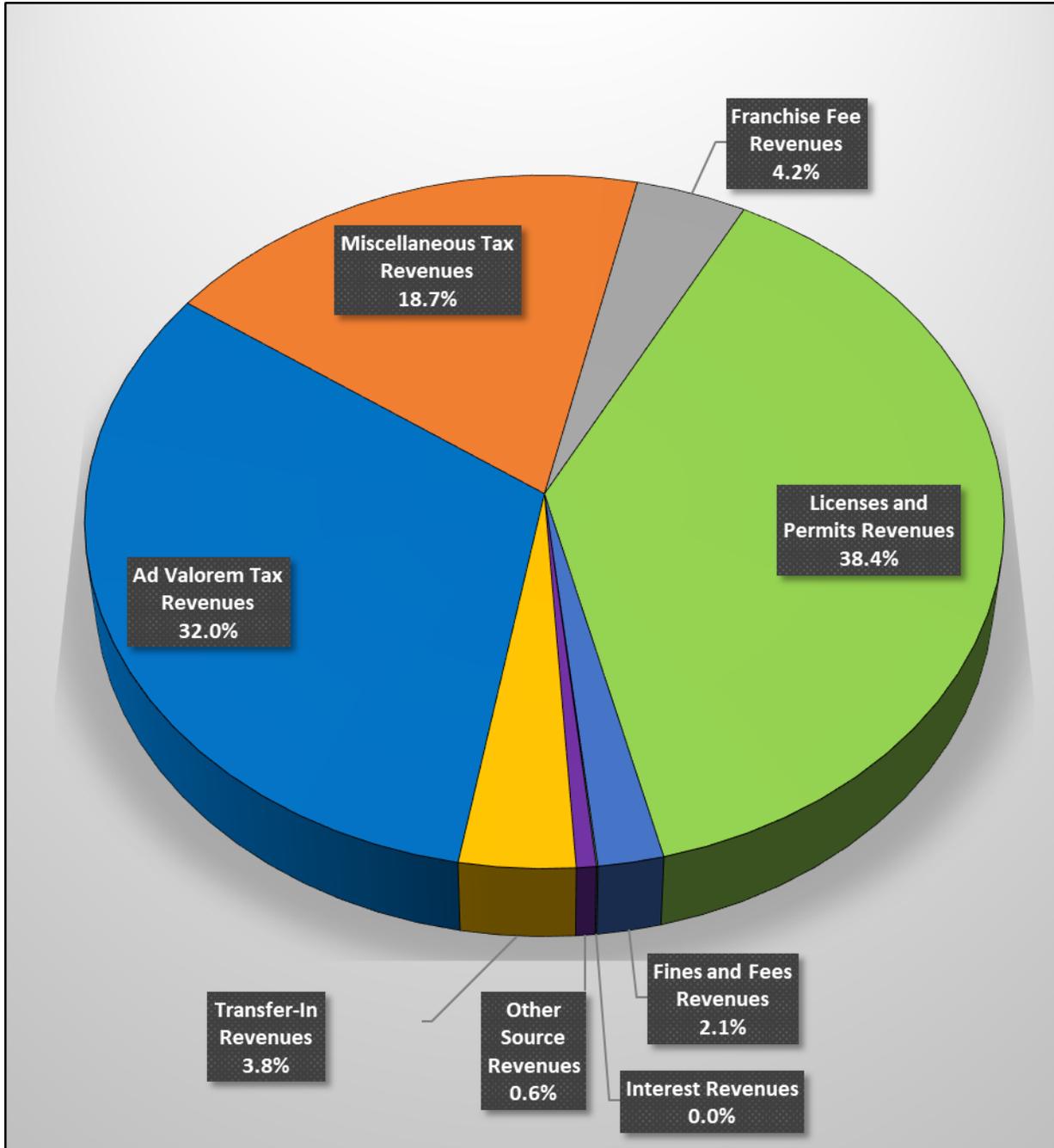
TRANSFERS IN

The General Fund usually does not have any need for transfers in, and this year will not have any revenues sent to the General Fund. This transfer is installed to have the ability to draw from the fund balance in case of an emergency situation. This is merely a precautionary mechanic to ensure that the City will have the ability to pay for any major disasters without receiving City Council approval (which may not be available, depending on the emergency situation). Once again, this revenue is not generated or new to the City. Instead, it is a recognition of revenue that was previously collected which may be used to pay for expenditures if needed.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

General Fund Revenues by Type FY 2021-22: \$13,174,042



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

FUNDING USES (EXPENDITURES)

ADMINISTRATION

Administration includes the activities of the City Council, City Manager, City Secretary, and City Attorney. The City Manager provides the direction, leadership, and coordination of all departments. Functions include the management of City development plans, property acquisition, annexation, council agendas, responding to public information requests, and overall City management. Total expenditures for FY 2021-22 are \$1.83 million excluding transfers out, which are listed under Administration in the General Fund.

LIBRARY

The City of Manvel provides assistance to the Manvel branch of the Brazoria County Library System with rental space costs, utilities, and a shared book program. This library provides services to both juveniles and adults. Total expenditures for FY 2021-22 are \$92,300.

FINANCE

The Finance Department has general responsibility for the financial administration of the City which includes the recording and documenting all financial transactions, idle fund investment, debt management, budget preparation, risk management, tax collection, centralized cash receipts, accounts receivable, CIP and contract management, grant management, payroll, purchasing goods and services for the City, and payment of all invoices. Total expenditures for FY 2021-22 are \$529,665.

INFORMATION TECHNOLOGY

The Information Technology Department handles hardware and software computer issues for City Hall and other City locations. Network security, phone issues, and general communications also fall under the department's scope. The department expenditures for FY 2021-22 are \$628,245.

MUNICIPAL COURT

The Manvel Municipal Court handles fine-only Class-C criminal misdemeanor and City Ordinance violations. The Manvel Municipal Court has a Presiding Judge, Alternate Judges, Court Administrator and Deputy Court Clerks. Total budgeted expenditures for FY 2021-22 are \$377,147.

DEVELOPMENT SERVICES

The Development Services Department provides plan review and inspection services for permits submitted by homeowners, businesses, contractors, and others functions necessary for the orderly development and growth of the City. Total budgeted expenditures for FY 2021-22 are \$1.83 million.

PUBLIC WORKS

The Department of Public Works is under the Community Services group and is responsible for repairs and maintenance of the City's water system, sewer system, tree maintenance, streets, storm drains, parks, buildings and related facilities. It also provides oversight of City fleet and equipment, CIP management,

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

HVAC, electric, and other general maintenance of City facilities. Total budgeted expenditures for FY 2021-22 are \$1.98 million.

FIRE MARSHAL/CODE ENFORCEMENT

The Fire Marshal Department is responsible for conducting plan reviews of commercial buildings, performing inspections of new and existing structures within the City and ETJ, and responding to and investigating fire incidents to determine the origin and cause. Other services include inspecting new and existing occupancies, responding to complaints of property violations, and assisting with police activities as back up on emergency and/or non-emergency calls. Total budgeted expenditures for FY 2021-22 are \$539,785.

EMERGENCY MANAGEMENT

The Emergency Management Department performs the functions of planning, preparation, recovery and reduction of the impact from any type of disaster that could affect the City. The City Manager serves as the Emergency Management Coordinator with the Police Chief as the Assistant Emergency Management Coordinator. Total budgeted expenditures for FY 2021-22 are \$544,500.

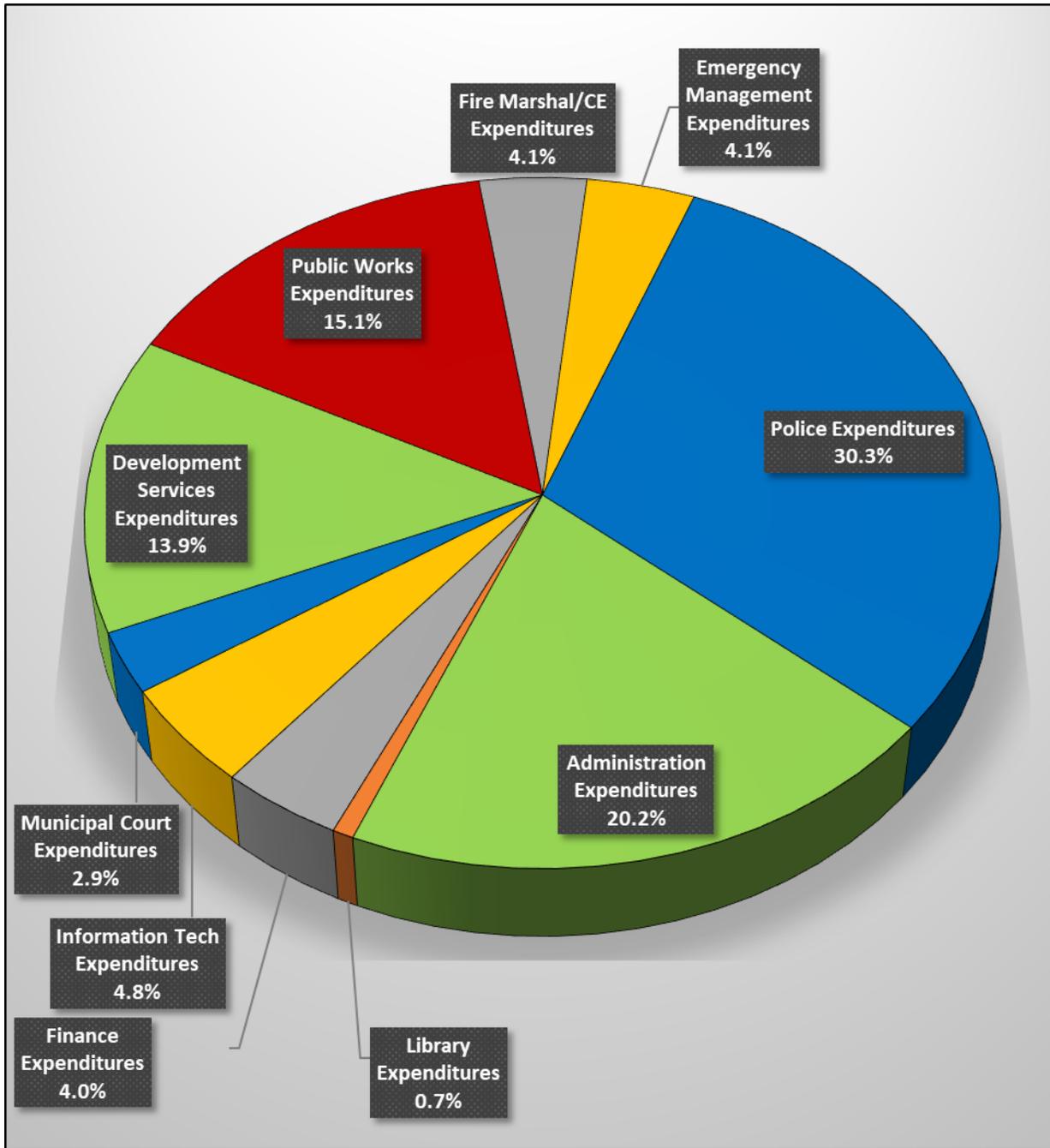
POLICE

The Police Department is responsible for maintaining the safety of the citizens of the City of Manvel as well as the persons who travel to and visit our City. Total budgeted expenditures for FY 2021-22 are \$3.99 million. Included in the overall police budget increase are the related costs such as equipment, minor tools, fuel, replacement vehicles, and additional staffing this year.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

General Fund Expenditures by Department FY 2021-22: \$13,174,042



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

SUMMARY OF EXPENDITURES AND REVENUES

Revenues by Type and Expenditures by Department

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
General Fund Revenues							
Ad Valorem Tax Revenues	2,873,695	3,159,142	3,560,762	3,865,539	3,865,539	3,885,481	4,222,000
Miscellaneous Tax Revenues	1,616,716	1,660,254	1,878,274	1,843,000	1,993,000	2,252,218	2,461,942
Franchise Fee Revenues	541,830	586,216	561,025	565,000	565,000	279,875	555,000
Licenses and Permits Revenues	1,829,832	2,587,725	3,274,956	3,932,754	4,672,754	4,830,167	5,061,000
Fines and Fees Revenues	270,701	243,178	280,838	305,000	305,000	218,336	282,500
Interest Revenues	83,687	106,035	62,547	85,000	85,000	5,994	6,500
Other Source Revenues	170,522	339,018	783,672	97,100	97,100	83,542	85,100
Transfer-In Revenues	-	-	-	-	-	-	500,000
Total General Fund Revenues	7,386,983	8,681,568	10,402,074	10,693,393	11,583,393	11,555,613	13,174,042
General Fund Expenditures							
Administration Expenditures	3,301,691	2,120,396	1,823,951	2,555,282	2,695,282	3,673,909	2,656,583
Library Expenditures	67,047	84,113	80,915	90,300	90,300	82,393	92,300
Finance Expenditures	341,906	356,915	366,433	528,356	528,356	397,736	529,665
Information Tech Expenditures	-	-	293,297	398,049	398,049	357,655	628,245
Municipal Court Expenditures	243,929	279,222	284,105	347,341	347,341	286,731	377,147
Development Services Expenditures	825,216	1,251,558	1,054,433	1,317,087	1,317,087	873,839	1,830,457
Public Works Expenditures	1,036,476	1,527,329	952,821	1,688,262	2,088,262	1,781,213	1,984,901
Fire Marshal/CE Expenditures	299,899	307,382	294,508	468,834	468,834	192,081	539,785
Emergency Management Expenditures	86,148	13,036	77,106	309,500	309,500	13,935	544,500
Police Expenditures	2,174,491	2,341,813	2,562,478	2,990,382	3,340,382	3,236,544	3,990,459
Total General Fund Expenditures	8,376,805	8,281,763	7,790,045	10,693,393	11,583,393	10,896,035	13,174,042

CITY OF MANVEL, TEXAS

FISCAL YEAR 2021-22 ANNUAL BUDGET

Revenues – Details by Type

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
General Fund Revenues							
Ad Valorem Tax Revenues							
10-01-4000 Current Ad Valorem Tax Rev.	2,779,029	3,077,502	3,417,297	3,764,939	3,764,939	3,739,319	4,100,000
10-01-4005 Personal Property Taxes	425	809	689	600	600	2,184	2,000
10-01-4010 Delinquent Ad Valorem Tax Revenue	73,594	61,617	122,717	80,000	80,000	117,098	100,000
10-01-4011 P&I on Ad Valorem Taxes	20,647	19,214	20,059	20,000	20,000	26,880	20,000
Total Ad Valorem Tax Revenues	2,873,695	3,159,142	3,560,762	3,865,539	3,865,539	3,885,481	4,222,000
Miscellaneous Tax Revenues							
10-02-4030 Sales Tax Revenues	1,622,765	1,666,969	1,885,016	1,850,000	2,000,000	2,252,218	2,461,942
10-02-4031 Sales Tax Rebate	(6,049)	(6,715)	(6,742)	(7,000)	(7,000)	-	-
Total Miscellaneous Tax Revenues	1,616,716	1,660,254	1,878,274	1,843,000	1,993,000	2,252,218	2,461,942
Franchise Fee Revenues							
10-03-4100 Franchise Fees	10,145	-	-	-	-	-	-
10-03-4101 Gas Franchise Fees	14,818	19,224	31,793	25,000	25,000	22,558	30,000
10-03-4102 Electric Franchise Fees	276,023	288,156	309,501	275,000	275,000	81,229	300,000
10-03-4103 Cable Franchise Fees	19,695	34,872	41,112	20,000	20,000	16,184	35,000
10-03-4104 Telephone Franchise Fees	103,538	114,330	41,177	115,000	115,000	20,276	50,000
10-03-4105 Solid Waste Franchise Fees	117,611	129,634	137,442	130,000	130,000	139,629	140,000
Total Franchise Fee Revenues	541,830	586,216	561,025	565,000	565,000	279,875	555,000
Licenses and Permits Revenues							
10-04-4200 Permits CC Convenience Fees	6,623	12,675	20,423	14,000	14,000	50,833	30,000
10-04-4201 Seismic Permit	1,000	-	-	-	-	-	-
10-04-4203 Permits & Licenses	1,332,638	1,944,002	2,538,027	3,226,754	3,716,754	3,725,156	4,000,000
10-04-4204 Licenses & Permits PD	3,157	3,149	5,641	4,500	4,500	3,976	5,000
10-04-4205 Rezoning Application fees	25,600	24,700	-	25,000	25,000	-	-
10-04-4206 Abandonment Fees	16,700	2,500	1,000	2,500	2,500	1,091	1,000
10-04-4207 Plat Fees	79,244	89,349	93,061	85,000	85,000	155,013	125,000
10-04-4208 Plan Reviews	346,838	511,350	616,804	575,000	825,000	868,766	900,000
10-04-4209 Planned Unit Dev. Fees	18,032	-	-	-	-	25,257	-
10-04-4210 Events Fees	-	-	-	-	-	75	-
Total Licenses and Permits Revenues	1,829,832	2,587,725	3,274,956	3,932,754	4,672,754	4,830,167	5,061,000
Fines and Fees Revenues							
10-05-4400 Court Fines	266,111	238,899	272,955	300,000	300,000	210,300	275,000
10-05-4401 Rev Court Fines	4,590	4,279	7,883	5,000	5,000	8,035	7,500
Total Fines and Fees Revenues	270,701	243,178	280,838	305,000	305,000	218,336	282,500
Interest Revenues							
10-06-4600 Interest Income	83,687	106,035	62,547	85,000	85,000	5,994	6,500
Total Interest Revenues	83,687	106,035	62,547	85,000	85,000	5,994	6,500
Other Source Revenues							
10-07-4701 Skynet - Lease Rental	7,700	8,400	8,400	8,400	8,400	8,400	8,400
10-07-4703 FEMA	-	-	-	-	-	-	-
10-07-4704 Grant Revenues	60,984	-	642,076	-	-	-	-
10-07-4721 Pipeline Application	1,000	500	-	-	-	-	-
10-07-4723 Pipeline ROW Crossing Fees	47,000	38,500	48,600	47,000	47,000	25,091	40,000
10-07-4800 Insurance & Other Reimbursements	8,927	-	825	-	-	10,103	-
10-07-4802 AISD Dispatch	8,000	8,000	8,000	8,000	8,000	8,000	8,000
10-07-4803 TCLEOS	1,785	1,710	1,965	1,700	1,700	1,927	1,700
10-07-4804 Sale/Disposition of Assets	13,200	39,550	-	-	-	6,305	-
10-07-4808 Donations for City Events	450	250	-	-	-	-	-
10-07-4809 Donations for Easter Event	240	-	-	-	-	-	-
10-07-4811 Other Income	10,236	229,108	61,806	20,000	20,000	11,716	15,000
10-07-4840 MEDC Contributions	11,000	13,000	12,000	12,000	12,000	12,000	12,000
Total Other Source Revenues	170,522	339,018	783,672	97,100	97,100	83,542	85,100
Transfer-In Revenues							
10-09-4999 Transfer In - Fund Balance	-	-	-	-	-	-	500,000
Total Transfer-In Revenues	-	-	-	-	-	-	500,000
Total General Fund Revenues	7,386,983	8,681,568	10,402,074	10,693,393	11,583,393	11,555,613	13,174,042

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Expenditures – Department Totals

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
General Fund Expenditures							
Administration Expenditures							
Personnel Services	519,551	681,750	720,410	997,102	997,102	1,012,820	1,193,648
Commodities	12,513	10,087	14,398	22,500	22,500	35,152	34,000
Contractual Services	154,869	143,323	249,171	222,500	222,500	300,840	286,550
Other Services	755,747	177,171	199,221	354,500	354,500	219,417	316,500
Capital Outlays	34,011	22,564	-	-	-	-	-
Transfer-Out	1,825,000	1,085,500	640,751	958,680	1,098,680	2,105,680	825,885
Total Administration Expenditures	3,301,691	2,120,396	1,823,951	2,555,282	2,695,282	3,673,909	2,656,583
Library Expenditures							
Personnel Services	-	-	-	-	-	-	-
Commodities	2,917	6,390	3,361	7,000	7,000	4,087	7,000
Contractual Services	60,937	74,531	74,361	80,000	80,000	75,112	82,000
Other Services	3,193	3,193	3,193	3,300	3,300	3,193	3,300
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Library Expenditures	67,047	84,113	80,915	90,300	90,300	82,393	92,300
Finance Expenditures							
Personnel Services	257,367	256,079	282,801	396,856	396,856	309,222	408,115
Commodities	6,847	3,215	2,413	5,500	5,500	5,660	6,500
Contractual Services	72,128	93,701	80,096	120,500	120,500	81,621	109,150
Other Services	5,564	3,920	1,122	5,500	5,500	1,233	5,900
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Finance Expenditures	341,906	356,915	366,433	528,356	528,356	397,736	529,665
Information Tech Expenditures							
Personnel Services	-	-	182,882	192,049	207,049	208,177	284,195
Commodities	-	-	11,347	9,000	9,000	13,126	13,000
Contractual Services	-	-	78,261	100,000	100,000	95,183	261,050
Other Services	-	-	20,806	97,000	82,000	41,169	70,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Information Tech Expenditures	-	-	293,297	398,049	398,049	357,655	628,245
Municipal Court Expenditures							
Personnel Services	155,308	205,491	209,456	251,916	251,916	214,910	283,247
Commodities	6,991	4,966	3,663	5,400	5,400	4,639	5,500
Contractual Services	76,711	63,427	65,247	78,300	78,300	57,626	75,650
Other Services	4,919	5,336	5,739	11,725	11,725	9,555	12,750
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Municipal Court Expenditures	243,929	279,222	284,105	347,341	347,341	286,731	377,147

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Expenditures – Department Totals (cont.)

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
General Fund Expenditures							
Development Services Expenditures							
Personnel Services	122,038	228,661	253,507	369,754	409,754	310,746	934,167
Commodities	9,695	8,105	1,862	24,000	24,000	12,766	26,000
Contractual Services	645,197	936,795	699,397	827,333	787,333	496,910	734,540
Other Services	48,286	77,996	99,667	96,000	96,000	53,418	135,750
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Development Services Expenditures	825,216	1,251,558	1,054,433	1,317,087	1,317,087	873,839	1,830,457
Public Works Expenditures							
Personnel Services	466,696	565,252	522,825	646,262	611,262	550,702	841,901
Commodities	98,938	112,245	113,263	139,500	139,500	139,703	172,500
Contractual Services	117,524	197,500	153,495	211,500	211,500	168,175	240,500
Other Services	326,118	339,941	155,907	391,000	391,000	186,044	350,000
Capital Outlays	27,200	312,390	7,331	300,000	735,000	736,590	380,000
Transfer-Out	-	-	-	-	-	-	-
Total Public Works Expenditures	1,036,476	1,527,329	952,821	1,688,262	2,088,262	1,781,213	1,984,901
Fire Marshal/CE Expenditures							
Personnel Services	160,638	237,245	245,094	323,784	323,784	124,371	447,135
Commodities	57,620	14,547	6,236	35,150	35,150	11,493	18,200
Contractual Services	14,119	23,562	20,298	40,150	40,150	21,876	43,200
Other Services	32,654	32,028	22,881	34,750	34,750	34,341	31,250
Capital Outlays	34,868	-	-	35,000	35,000	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Fire Marshal/CE Expenditures	299,899	307,382	294,508	468,834	468,834	192,081	539,785
Emergency Management Expenditures							
Personnel Services	(52)	-	9,599	-	-	-	-
Commodities	4,195	952	14,693	32,000	32,000	906	30,000
Contractual Services	-	-	-	-	-	-	-
Other Services	73,556	12,084	15,710	277,500	277,500	13,029	514,500
Capital Outlays	8,450	-	37,104	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Emergency Management Expenditures	86,148	13,036	77,106	309,500	309,500	13,935	544,500
Police Expenditures							
Personnel Services	1,712,725	1,772,928	2,125,905	2,401,897	2,401,897	2,310,459	3,169,559
Commodities	128,863	126,667	64,448	124,500	124,500	81,475	152,900
Contractual Services	125,308	191,060	250,874	161,935	161,935	197,217	173,350
Other Services	163,081	182,836	121,250	126,200	126,200	128,427	134,650
Capital Outlays	44,514	68,322	-	175,850	525,850	518,966	360,000
Transfer-Out	-	-	-	-	-	-	-
Total Police Expenditures	2,174,491	2,341,813	2,562,478	2,990,382	3,340,382	3,236,544	3,990,459
Total General Fund Expenditures	8,376,805	8,281,763	7,790,045	10,693,393	11,583,393	10,896,035	13,174,042

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

ADMINISTRATION

DEPARTMENT VISION STATEMENT

To effectively administer and manage City operations, policies, program agendas, citizen inquiries and laws in an efficient and responsible manner.

FUNCTIONS

- City Administration
- Mayor/City Council
- City Secretary
- Legal

DEPARTMENT DESCRIPTION

Administration includes the activities of the City Manager, Assistant 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.

FY 2020-21 DEPARTMENT ACCOMPLISHMENTS

- Maintained AA+ bond rating and fund balance that exceeds recommended goals
- Negotiated agreements for development of commercial and residential tracts
- Continued timely response and processing of records requests
- Incorporated tele-commuting processes used during COVID after City re-opened
- Continued progress on infrastructure for City Complex
- Received CARES Act reimbursements and used funds for Council approved projects
- Applied for Coronavirus Local Fiscal Recovery Funds

FY 2021-22 DEPARTMENT GOALS

- Expand the City's commercial and residential growth
- Continue to expand City's online presence with hiring of PIO
- Initiate process for salary survey, compensation plan, and/or performance evaluations
- Pursue bond issuance for continued growth and capital projects
- Use grant funding to increase Community Services and IT infrastructure

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Administration Expenditures							
Personnel Services							
10-10-5000 Salaries	387,390	522,960	515,867	687,133	687,133	680,272	804,799
10-10-5001 Additional Compensation	(740)	-	19,000	51,000	51,000	71,065	95,000
10-10-5002 Overtime	-	-	-	-	-	187	250
10-10-5006 Longevity	1,200	1,380	1,560	1,740	1,740	1,740	1,980
10-10-5010 FICA Expense	27,397	33,596	31,896	43,541	43,541	44,276	62,702
10-10-5012 Unemployment Insurance	-	2,910	12,169	20,000	20,000	16,184	22,500
10-10-5030 Health Insurance	45,352	47,062	48,075	63,804	63,804	60,826	73,040
10-10-5031 Vision Insurance	635	674	573	757	757	729	948
10-10-5032 Life & LTD	1,077	1,179	1,287	12,798	12,798	9,389	3,365
10-10-5033 Dental	2,024	2,357	2,197	2,968	2,968	2,853	3,419
10-10-5034 Retirement	47,819	54,355	51,712	97,764	97,764	77,390	78,793
10-10-5035 Cell Phone Allowance	323	2,181	1,336	1,200	1,200	1,790	1,800
10-10-5036 Auto Allowance	2,952	10,810	8,786	10,800	10,800	11,998	10,800
10-10-5037 Pay Reimbursement	-	-	23,661	-	-	31,206	30,000
10-10-5038 Flex	128	196	147	241	241	230	266
10-10-5039 Flex Card - Health Ins	1,317	1,662	1,219	2,000	2,000	1,592	2,400
10-10-5040 Workers Compensation	2,678	430	925	1,356	1,356	1,092	1,586
Total Personnel Services	519,551	681,750	720,410	997,102	997,102	1,012,820	1,193,648
Commodities							
10-10-5220 Janitorial Supplies & Cleaning	3,977	4,647	5,699	9,500	9,500	20,879	17,500
10-10-5222 Postage	2,221	1,405	1,758	2,000	2,000	3,558	2,000
10-10-5230 Office Expense	6,314	3,693	5,497	10,000	10,000	10,612	12,500
10-10-5240 Minor Tools & Equipment	-	342	1,444	1,000	1,000	104	1,000
10-10-5260 Apparel	-	-	-	-	-	-	1,000
Total Commodities	12,513	10,087	14,398	22,500	22,500	35,152	34,000
Contractual Services							
10-10-5320 Bank/Convenience Charges	264	-	-	-	-	-	-
10-10-5340 Copier Lease/Maintenance	1,728	1,527	5,371	4,000	4,000	1,209	2,500
10-10-5362 Records Retention	2,244	2,492	875	2,500	2,500	1,525	2,000
10-10-5380 Building Repair & Maintenance	8,347	5,637	59,216	50,000	50,000	71,741	50,000
10-10-5400 Legal Fees	8,900	17,799	14,728	15,000	15,000	51,062	35,000
10-10-5418 Employment Testing	1,092	780	1,495	1,000	1,000	1,887	300
10-10-5420 Electricity	2,366	2,430	5,789	8,000	8,000	10,932	9,500
10-10-5422 Electricity - Street Lights	50,489	51,818	49,022	55,000	55,000	44,843	50,000
10-10-5423 Storm Recovery Charge	-	-	-	-	-	4,985	28,000
10-10-5430 Gas Utilities	262	260	1,956	1,000	1,000	1,090	1,750
10-10-5432 Rental Equipment	2,532	2,853	2,532	1,500	1,500	2,550	2,500
10-10-5438 County Recording Fees	261	1,272	1,083	3,000	3,000	845	2,000
10-10-5440 Computer Maintenance/Support	33,601	12,321	65,733	20,000	20,000	3,023	25,000
10-10-5441 Computer Software	11,020	12,623	3,780	20,000	20,000	4,330	-
10-10-5442 Website Administration	-	4,085	4,289	5,000	5,000	4,503	15,000
10-10-5445 Telephone	23,642	22,850	28,116	30,000	30,000	51,855	55,000
10-10-5458 Maintenance Agreements	224	-	-	-	-	-	-
10-10-5474 Emergency Management	2,838	-	-	-	-	-	-
10-10-5476 Codification	3,585	3,101	3,710	3,500	3,500	6,396	6,000
10-10-5507 MUD 43 Reimbursement	-	-	-	-	-	36,095	-
10-10-5550 Radio Usage	1,476	1,476	1,476	3,000	3,000	1,968	2,000
Total Contractual Services	154,869	143,323	249,171	222,500	222,500	300,840	286,550

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Administration Expenditures							
Other Services							
10-10-5620 Council Expenses	5,119	12,707	6,225	20,000	20,000	14,704	20,000
10-10-5622 Dues & Subscriptions	6,782	7,706	7,707	8,000	8,000	8,491	12,500
10-10-5625 Publications	-	1,171	-	-	-	-	-
10-10-5630 Insurance and Bonds	118,024	98,009	109,762	175,000	175,000	152,714	175,000
10-10-5632 City Functions & Meetings	4,758	5,389	1,363	5,500	5,500	2,309	5,500
10-10-5633 Public Notice Expense	7,976	3,848	7,213	5,000	5,000	4,145	7,500
10-10-5645 Training & Travel	6,034	10,987	6,716	20,000	20,000	3,448	20,000
10-10-5650 Mileage	588	876	59	1,000	1,000	-	1,000
10-10-5676 Elections Expense	-	145	1,500	10,000	10,000	7,703	10,000
10-10-5678 Holiday & Special Events	11,462	11,834	4,143	15,000	15,000	1,899	15,000
10-10-5748 Emergency Notification	4,376	-	-	-	-	-	-
10-10-5800 Eng/Consulting/Planning Fees	28,081	24,500	54,533	95,000	95,000	24,004	50,000
10-10-8420 Rodeo Palms 380 Agreement	562,548	-	-	-	-	-	-
Total Other Services	755,747	177,171	199,221	354,500	354,500	219,417	316,500
Capital Outlays							
10-10-6020 Capital Outlay - Equipment	-	22,564	-	-	-	-	-
10-10-6301 Capital Lease - Prin	32,824	-	-	-	-	-	-
10-10-6302 Capital Lease - Interest	1,186	-	-	-	-	-	-
Total Capital Outlays	34,011	22,564	-	-	-	-	-
Transfer-Out							
10-10-8540 Transfer To - Utility Fund	-	375,000	315,751	319,580	319,580	319,580	179,885
10-10-8582 Transfer To - Capital Projects Fund	1,725,000	695,000	300,000	350,000	350,000	1,350,000	350,000
10-10-8592 Transfer To - Parks Fund	100,000	15,500	25,000	289,100	429,100	429,100	289,000
10-10-8594 Transfer To - TIRZ #3	-	-	-	-	-	7,000	7,000
Total Transfer-Out	1,825,000	1,085,500	640,751	958,680	1,098,680	2,105,680	825,885
Total Administration Expenditures	3,301,691	2,120,396	1,823,951	2,555,282	2,695,282	3,673,909	2,656,583

PERSONNEL SCHEDULE	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget
City Manager	1	1	1	1	1
Assistant City Manager	-	-	1	1	1
City Attorney	1	1	1	1	1
City Secretary	1	1	1	1	1
Assistant City Secretary	-	-	1	1	1
Public Information Officer	-	-	-	-	1
IT Network Administrator	1	1	-	-	-
Total	4	4	5	5	6

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

LIBRARY

DEPARTMENT VISION STATEMENT

To make readily available to the community educational materials and services that will promote excellence in informational, recreational, and instructive pursuits. Seek to encourage activities and ideas that will stimulate, enrich and expand interests of patrons of all ages.

FUNCTIONS

- Administration

DEPARTMENT DESCRIPTION

The Manvel library is part of the Brazoria County Library System. The City of Manvel provides assistance with rental space, utilities, and a shared book program designed to supplement the materials provided by the library system to ensure the best access to high-demand resources for the patrons of the Manvel branch. The major programs that occur at the branch are weekly story times, songs and crafts for preschoolers.

FY 2020-21 DEPARTMENT ACCOMPLISHMENTS

- Increased programming for juveniles
- Continued service adjusting for pandemic as well as reopening after restrictions
- Continued circulation of books on shelves using book plan for purchases

FY 2021-22 DEPARTMENT GOALS

- Upgrade facilities for better access and ability to assist more citizens
- Increase attendance for juvenile and teen programs
- Continue phasing out non-circulating books from shelves
- Increase number of adult programs

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Library Expenditures							
Commodities							
10-15-5220 Janitorial Supplies & Cleaning	2,917	3,201	3,361	5,000	5,000	3,915	5,000
10-15-5243 Small Furniture & Fixtures	-	3,188	-	2,000	2,000	173	2,000
Total Commodities	2,917	6,390	3,361	7,000	7,000	4,087	7,000
Contractual Services							
10-15-5380 Building Repair & Maintenance	10,394	1,962	2,342	2,500	2,500	289	2,500
10-15-5420 Electricity	3,176	5,607	5,031	5,500	5,500	5,053	5,500
10-15-5445 Telephone	1,167	961	987	2,000	2,000	1,070	1,500
10-15-5459 Lease Expense - Library	46,200	66,000	66,000	70,000	70,000	68,700	72,500
Total Contractual Services	60,937	74,531	74,361	80,000	80,000	75,112	82,000
Other Services							
10-15-5670 Book Plan - Library	3,193	3,193	3,193	3,300	3,300	3,193	3,300
Total Other Services	3,193	3,193	3,193	3,300	3,300	3,193	3,300
Total Library Expenditures	67,047	84,113	80,915	90,300	90,300	82,393	92,300

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

FINANCE

DEPARTMENT VISION STATEMENT

To provide excellent financial reporting and budgeting services, safeguard City assets, and deliver excellent customer service.

FUNCTIONS

- Administration
- Accounting and Budgeting
- Purchasing and Accounts Payable
- Utility Billing
- Human Resources

DEPARTMENT DESCRIPTION

The Finance Department has general responsibility for the financial administration of the City. The department is responsible for preparing/coordinating the budget and departmental spending for the City, recording/documenting all financial transactions, investing idle funds, managing debt, processing cash receipts, managing grants, processing payroll, purchasing goods/services for the City, and processing and paying invoices. Additionally, the department added a Human Resources Manager to increase the responsibilities of the department to include benefits, on-boarding of new hires, claims relating to workplace accidents, and all other employee-related concerns that funnel through the HR department.

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.

FY 2020-21 DEPARTMENT ACCOMPLISHMENTS

- Received GFOA award for distinguished budget
- Continued reporting for City Council and staff on monthly basis
- Received audit report with no misstatements (major or minor)
- Incorporated Human Resources Manager into department
- Maintained all PFIA certifications for investment officers
- Initialized procedure for upgrading financial software for Accounting and Utilities

FY 2021-22 DEPARTMENT GOALS

- Strive for continued perfections on annual audit report
- Submit budget for GFOA distinguished budget award
- Continue and complete financial software upgrade for better access/reporting
- Update and upgrade policies including investments, fixed assets and vehicle replacement

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Finance Expenditures							
Personnel Services							
10-20-5000 Salaries	183,425	184,927	211,198	298,703	298,703	232,160	309,792
10-20-5002 Overtime	479	178	195	500	500	449	500
10-20-5006 Longevity	660	780	840	1,020	1,020	900	1,020
10-20-5007 Part Time Wages	6,390	3,688	-	-	-	-	-
10-20-5010 FICA Expense	13,724	13,245	15,611	22,967	22,967	21,994	23,815
10-20-5012 Unemployment Insurance	-	487	-	-	-	-	-
10-20-5030 Health Insurance	24,679	26,839	28,045	36,971	36,971	26,222	36,968
10-20-5031 Vision Insurance	306	314	328	432	432	310	473
10-20-5032 Life & LTD	823	730	855	1,249	1,249	883	1,326
10-20-5033 Dental	1,280	1,319	914	1,808	1,808	978	1,807
10-20-5034 Retirement	23,419	22,065	23,452	30,833	30,833	23,905	30,034
10-20-5035 Cell Phone Allowance	138	-	-	-	-	-	-
10-20-5038 Flex Admin Expense	96	128	98	192	192	127	178
10-20-5039 Flex Card - Health Ins	867	1,062	814	1,600	1,600	824	1,600
10-20-5040 Workers Compensation	1,081	316	451	581	581	468	602
Total Personnel Services	257,367	256,079	282,801	396,856	396,856	309,222	408,115
Commodities							
10-20-5230 Office Expense	3,940	2,208	2,413	3,000	3,000	3,735	4,000
10-20-5240 Minor Tools & Equipment	2,907	1,007	-	2,500	2,500	1,925	2,500
10-20-5260 Apparel	-	-	-	-	-	-	-
Total Commodities	6,847	3,215	2,413	5,500	5,500	5,660	6,500
Contractual Services							
10-20-5418 Employment Testing	-	-	-	-	-	-	150
10-20-5440 Computer Maintenance/Support	-	27,021	15,738	45,000	45,000	18,091	30,000
10-20-5441 Computer Software	8,410	13,523	-	-	-	-	-
10-20-5450 Tax Assessor Fees	1,764	2,476	3,428	4,000	4,000	3,287	4,500
10-20-5475 Accounting Fee Expense	3,500	3,780	4,190	4,000	4,000	3,818	4,500
10-20-5477 Audit & Professional Fees	32,920	23,523	23,936	30,000	30,000	18,503	30,000
10-20-5479 Appraisal Fees	25,534	23,378	32,804	37,500	37,500	37,922	40,000
Total Contractual Services	72,128	93,701	80,096	120,500	120,500	81,621	109,150
Other Services							
10-20-5615 Bank/Credit Card Processing Fees	15	15	-	100	100	104	200
10-20-5622 Dues & Subscriptions	-	1,596	77	1,000	1,000	753	1,500
10-20-5645 Training & Travel	5,365	2,130	1,045	4,000	4,000	376	4,000
10-20-5650 Mileage	184	179	-	400	400	-	200
Total Other Services	5,564	3,920	1,122	5,500	5,500	1,233	5,900
Total Finance Expenditures	341,906	356,915	366,433	528,356	528,356	397,736	529,665

PERSONNEL SCHEDULE	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget
Finance Director	1	1	1	1	1
Accountant	-	1	1	1	1
Accounting Technician	1	1	1	1	1
Human Resources Manager	-	-	-	1	1
Total	2	3	3	4	4

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

INFORMATION TECHNOLOGY

DEPARTMENT VISION STATEMENT

To maintain computer hardware, software, network capabilities and peripherals to support all City buildings and equipment so employees may provide uninterrupted service to the citizens of Manvel.

FUNCTIONS

- Computer Hardware
- Software/Programs
- Network Security
- Phones and Peripherals

DEPARTMENT DESCRIPTION

The Information Technology Department is responsible for the hardware and software functionality on all computers for the City. Network security/functionality and data safety are also duties of the IT Department. This includes servers and desktop/laptop models down to timeclock units used for clocking in and out at other City buildings.

Computers and technology are ever-changing and evolving, so the IT Department is also involved with upgrades to hardware and software to stay current with data safety and program use. This ranges from upgrading applications and hardware on individual computers to changing software platforms for entire departments.

FY 2020-21 DEPARTMENT ACCOMPLISHMENTS

- Incorporated remote work for employees to use even without pandemic restrictions
- Increased security and redundancies to prevent or mitigate any security breaches
- Upgraded bandwidth to increase network speeds for employees
- Continuous training for certifications and knowledge for more efficiency/security
- Assisted with increasing social media presence
- Continued upgrades and monitoring of building security
- Began process for City master IT plan

FY 2021-22 DEPARTMENT GOALS

- Continue capital project to increase network connectivity and redundancy for City locations
- Assist departments with software and hardware upgrades to make processes more efficient
- Continuing education for all team members to stay abreast of important changes in IT
- Preparation for IT infrastructure needed at planned City Complex
- Continuous software/hardware instruction and installation for numerous new hires

CITY OF MANVEL, TEXAS

FISCAL YEAR 2021-22 ANNUAL BUDGET

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Information Tech Expenditures							
Personnel Services							
10-25-5000 Salaries	-	-	136,192	143,647	143,647	150,900	213,713
10-25-5006 Longevity	-	-	60	180	180	180	300
10-25-5007 Part Time Wages	-	-	-	-	15,000	7,460	-
10-25-5010 FICA Expense	-	-	10,420	11,072	11,072	12,177	16,441
10-25-5030 Health Insurance	-	-	18,330	18,486	18,486	18,199	27,726
10-25-5031 Vision Insurance	-	-	214	216	216	215	355
10-25-5032 Life Insurance & LTD	-	-	564	604	604	597	922
10-25-5033 Dental Insurance	-	-	488	904	904	899	1,355
10-25-5034 Retirement	-	-	15,082	14,864	14,864	15,540	20,734
10-25-5035 Cell Phone Allowance	-	-	911	900	900	895	900
10-25-5038 Flex Spend Admin	-	-	49	96	96	96	133
10-25-5039 Flex Card Spending	-	-	409	800	800	796	1,200
10-25-5040 Workers Compensation	-	-	163	280	280	225	416
Total Personnel Services	-	-	182,882	192,049	207,049	208,177	284,195
Commodities							
10-25-5230 Office Expense	-	-	7,915	5,000	5,000	5,678	6,500
10-25-5240 Minor Tools & Equipment	-	-	3,433	4,000	4,000	7,448	6,500
Total Commodities	-	-	11,347	9,000	9,000	13,126	13,000
Contractual Services							
10-25-5418 Employment Testing	-	-	-	-	-	-	300
10-25-5440 Computer Maintenance/Support	-	-	42,590	64,000	64,000	63,793	185,000
10-25-5441 Computer Software	-	-	17,348	20,000	20,000	16,538	25,000
10-25-5442 Website Administration	-	-	3,101	-	-	-	-
10-25-5443 Computer Replacement	-	-	14,383	15,000	15,000	14,522	50,000
10-25-5446 Uniforms	-	-	838	1,000	1,000	329	750
Total Contractual Services	-	-	78,261	100,000	100,000	95,183	261,050
Other Services							
10-25-5622 Dues & Subscriptions	-	-	18,183	38,000	38,000	39,948	60,000
10-25-5645 Training & Travel	-	-	1,221	7,000	7,000	1,221	10,000
10-25-5650 Mileage	-	-	1,402	2,000	2,000	-	-
10-25-5800 Professional Services	-	-	-	50,000	35,000	-	-
Total Other Services	-	-	20,806	97,000	82,000	41,169	70,000
Total Information Tech Expenditures	-	-	293,297	398,049	398,049	357,655	628,245

PERSONNEL SCHEDULE	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget
IT/Network Manager	-	-	1	1	1
Systems Administrator	-	-	1	1	1
Cyber Security Technician	-	-	-	-	1
Total	0	0	2	2	3

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

MUNICIPAL COURT

DEPARTMENT VISION STATEMENT

To provide excellence in service, preserve and manage court records, and provide access to legal documents filed in the Municipal Court.

FUNCTIONS

- Citations
- Court Dockets
- Warrants
- Collections

DEPARTMENT DESCRIPTION

The Manvel Municipal Court handles violations involving Class-C fine-only criminal misdemeanors or City Ordinance violations. The Court Administrator supervises the clerical staff of the Municipal Court. All court staff members work closely with other city departments to ensure the vision of the Municipal Court is carried out effectively, efficiently and impartially.

The duties of the Court Clerks include: processing citations, accepting and preparing complaints, scheduling cases, preparing dockets, notifying defendants of hearings, maintaining court records (including complaints, citations, warrants, pleadings and judgments), preparing state reports, preparing affidavits and appeals, recording and properly disbursing funds for fines collected, maintaining the collection agency program, and preparing jury summons and subpoenas.

The Municipal Court Judges preside over all arraignment hearings, sign arrest and capias pro fine warrants, preside over trials (both jury and non-jury), set bonds, and perform magistrate functions for prisoners and juveniles.

FY 2020-21 DEPARTMENT ACCOMPLISHMENTS

- Initiated use of video conference technology to support trial use without being in person
- Met filing and reporting deadlines for State required payment information
- Added associate judges to reduce backlog of cases caused by COVID
- Purged files that were outdated or incorrectly processed to close older cases
- Added technology for paperless court and increased virtual courts with document signing
- Adjusted fee schedules to reflect most recent State update

FY 2021-22 DEPARTMENT GOALS

- Expand juvenile court programs using fees collected from court fines paid
- Hold court dockets as often as needed to reduce backlog in case files
- Work with Police Department to improve efficiency with citation processes
- Continue training opportunities for Clerk and Administrator certifications
- Work towards becoming court of record

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Court Expenditures							
Personnel Services							
10-30-5000 Salaries	106,043	146,010	152,249	188,612	188,612	156,652	219,627
10-30-5002 Overtime	253	238	999	1,500	1,500	2,084	2,000
10-30-5003 Holiday Pay	-	-	-	-	-	-	-
10-30-5006 Longevity	840	960	900	960	960	960	60
10-30-5010 FICA Expense	7,806	10,484	11,317	14,617	14,617	11,912	16,959
10-30-5012 Unemployment Insurance	-	486	-	-	-	-	-
10-30-5030 Health Insurance	23,227	28,084	25,557	27,728	27,728	25,378	27,726
10-30-5031 Vision Insurance	288	329	299	324	324	300	355
10-30-5032 Life & LTD	522	589	557	617	617	553	602
10-30-5033 Dental	1,204	1,510	1,250	1,356	1,356	1,253	1,355
10-30-5034 Retirement	13,483	15,386	14,792	14,488	14,488	14,521	12,801
10-30-5038 Flex	89	146	133	144	144	107	133
10-30-5039 Flex Card - Health Ins	900	954	1,106	1,200	1,200	892	1,200
10-30-5040 Workers Compensation	652	316	298	370	370	298	429
Total Personnel Services	155,308	205,491	209,456	251,916	251,916	214,910	283,247
Commodities							
10-30-5222 Postage	787	766	977	900	900	801	500
10-30-5230 Office Expense	4,270	3,430	2,686	3,500	3,500	3,386	3,000
10-30-5240 Minor Tools & Equipment	1,934	770	-	1,000	1,000	452	2,000
10-30-5260 Apparel	-	-	-	-	-	-	-
Total Commodities	6,991	4,966	3,663	5,400	5,400	4,639	5,500
Contractual Services							
10-30-5405 Jail Housing	270	450	-	500	500	-	500
10-30-5410 Magistrating Expenses	4,500	419	-	2,000	2,000	-	-
10-30-5418 Employment Testing	-	-	-	-	-	-	150
10-30-5440 Computer Maintenance/Support	7,677	8,067	10,264	12,000	12,000	11,719	12,500
10-30-5441 Computer Software	-	-	-	-	-	-	-
10-30-5445 Telephone	1,233	1,121	1,325	1,400	1,400	569	1,500
10-30-5448 Court Interpreter	4,200	5,800	3,350	6,400	6,400	3,382	5,000
10-30-5451 Prosecuting Attorney	14,925	20,700	25,813	35,000	35,000	23,400	31,000
10-30-5485 Municipal Court Judge	19,706	5,188	-	-	-	-	-
10-30-5580 Warrant Fees	24,200	21,683	24,496	21,000	21,000	18,557	25,000
Total Contractual Services	76,711	63,427	65,247	78,300	78,300	57,626	75,650
Other Services							
10-30-5615 Credit Card Processing Fees	2,963	2,677	4,288	4,500	4,500	2,421	4,500
10-30-5622 Dues & Subscriptions	40	305	337	3,750	3,750	3,775	4,000
10-30-5634 Jury cost	821	776	186	1,100	1,100	196	-
10-30-5645 Training & Travel	1,025	1,421	928	2,000	2,000	3,164	4,000
10-30-5650 Mileage	69	157	-	375	375	-	250
Total Other Services	4,919	5,336	5,739	11,725	11,725	9,555	12,750
Total Court Expenditures	243,929	279,222	284,105	347,341	347,341	286,731	377,147

PERSONNEL SCHEDULE	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget
Court Administrator	1	1	1	1	1
Deputy Court Clerk	1	2	2	2	2
Total	2	3	3	3	3
Presiding Judge	1	1	1	1	1
Alternate Judge	1	1	1	3	3
Part-time Deputy Court Clerk	-	-	-	-	2

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

DEVELOPMENT SERVICES

DEPARTMENT VISION STATEMENT

To encourage high quality, sustainable and equitable growth and development of Manvel by facilitating more options for abundant housing, thriving neighborhoods, exceptional design in architecture and public spaces, preservation of historic resources, innovative regulatory practices, safe and durable buildings attentive customer service, and resident involvement.

FUNCTIONS

- Planning
- Engineering
- Permits
- Inspections
- GIS

DEPARTMENT DESCRIPTION

The Development Services Department is responsible for the orderly and logical growth of the City by providing professional support to citizens, developers, builders, and contractors. The Department also provides support to the City Council, appointed boards and commissions, and other City departments. The Development Services Department is responsible for the implementation of the Code of Ordinances, Building Codes, and other adopted plans through review of planning and zoning regulations, construction plans, inspections, permits, and new policies or amendments. The Department also provides GIS services with an overarching goal of fulfilling the geospatial demands and mapping needs for all City departments, staff and personnel, as well as citizens and businesses.

FY 2020-21 DEPARTMENT ACCOMPLISHMENTS

- Expanded GIS system to benefit employees as well as contractors and citizens
- Continued quick response to citizens and developers on customer related issues
- Continued work to install new MyGOV software to better record request and permits
- Timely reporting to City Council and PD&Z to address platting issues and variances without delays to avoid automatic approvals for items not finished per State guidelines

FY 2021-22 DEPARTMENT GOALS

- Create useful development handouts for citizens, developers, and builders
- Increase department size to assist increasing number of citizens and developers needing questions answered or direction on building/permitting procedures
- Implement a paperless system in an effort to increase efficiency in transparency and processes
- Continued coordination with other governmental agencies, developers, and builders to ensure the City adheres to all regulations and guidelines

CITY OF MANVEL, TEXAS

FISCAL YEAR 2021-22 ANNUAL BUDGET

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Development Services Expenditures							
Personnel Services							
10-40-5000 Salaries	86,322	170,527	184,826	269,813	299,813	230,762	645,750
10-40-5002 Overtime	151	1,715	1,433	2,000	2,000	872	1,500
10-40-5006 Longevity	900	900	1,020	1,200	1,200	1,200	1,440
10-40-5010 FICA Expense	5,636	11,801	13,391	20,886	24,086	16,833	116,265
10-40-5012 Unemployment Insurance	-	61	-	-	-	-	-
10-40-5030 Health Insurance	15,243	19,552	28,045	41,592	44,742	32,673	92,419
10-40-5031 Vision Insurance	189	229	328	487	527	386	1,183
10-40-5032 Life & LTD	363	761	632	1,159	1,309	797	2,811
10-40-5033 Dental	790	1,051	1,371	2,034	2,209	1,613	4,517
10-40-5034 Retirement	11,116	20,422	20,705	28,038	31,138	23,846	62,582
10-40-5038 Flex	78	142	146	217	247	143	444
10-40-5039 Flex Card - Health Ins	700	1,185	1,214	1,800	1,955	1,194	4,001
10-40-5040 Workers Compensation	550	316	396	528	528	425	1,255
Total Personnel Services	122,038	228,661	253,507	369,754	409,754	310,746	934,167
Commodities							
10-40-5230 Office Expense	846	3,472	1,690	4,000	4,000	2,045	4,000
10-40-5240 Minor Tools & Equipment	8,849	4,633	172	20,000	20,000	10,721	20,000
10-40-5260 Apparel	-	-	-	-	-	-	2,000
Total Commodities	9,695	8,105	1,862	24,000	24,000	12,766	26,000
Contractual Services							
10-40-5360 Plat Fees	39,338	46,353	26,746	35,000	35,000	4,457	-
10-40-5412 Plan Reviews	173,040	254,397	159,643	175,000	175,000	124,826	175,000
10-40-5418 Employment Testing	-	-	-	-	-	-	600
10-40-5439 Inspections	422,819	625,045	503,168	600,000	560,000	349,606	500,000
10-40-5440 Computer Maintenance/Support	10,000	11,000	9,840	17,333	17,333	18,019	58,940
Total Contractual Services	645,197	936,795	699,397	827,333	787,333	496,910	734,540
Other Services							
10-40-5615 Credit Card Processing Fees	7,905	12,222	18,080	12,500	12,500	27,786	42,500
10-40-5622 Dues & Subscriptions	-	-	-	-	-	-	2,500
10-40-5645 Training & Travel	-	3,260	1,577	8,000	8,000	2,112	8,000
10-40-5650 Mileage	-	-	-	500	500	18	250
10-40-5700 Vehicle/Equip Replacement Fees	-	-	15,000	-	-	-	7,500
10-40-5800 Eng/Consulting/Planning Fees	40,381	62,514	65,010	75,000	75,000	23,502	75,000
Total Other Services	48,286	77,996	99,667	96,000	96,000	53,418	135,750
Total Development Services Expenditures	825,216	1,251,558	1,054,433	1,317,087	1,317,087	873,839	1,830,457

PERSONNEL SCHEDULE	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget
Development Services Director	1	1	1	1	1
Permits Specialist	2	2	2	2	3
Planner	-	-	-	1	1
Associate Planner	-	-	-	-	1
GIS Specialist	-	-	-	1	1
Capital Projects Manager	-	-	-	-	1
Assistant City Engineer	-	-	-	-	1
Administrative Assistant	-	-	-	-	1
Total	3	3	3	5	10

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

PUBLIC WORKS

DEPARTMENT VISION STATEMENT

To provide public infrastructure and municipal services that protect and enrich the daily lives of those who live, work and visit the City of Manvel.

FUNCTIONS

- Streets and Sign Maintenance
- Parks
- Drainage
- Facility Maintenance
- Fleet Maintenance

DEPARTMENT DESCRIPTION

The Department of Public Works is responsible for repairs and maintenance of the City's streets, roadway construction, right-of-way, storm drains, parks, trees, buildings and related facilities.

FY 2020-21 DEPARTMENT ACCOMPLISHMENTS

- Maintained or increased safety standards to reduce the number of employee accidents or injuries
- Continued providing services throughout the City during pandemic and as restrictions eased
- Provided services during emergency events such as freeze and hurricane
- Maintained professional working relationship with external agencies and other cities
- Expanded parking lot at Police Department and initiated park upgrade on the grounds

FY 2021-22 DEPARTMENT GOALS

- Revisit master thoroughfare plan to ensure completion and provide updates/guidance
- Expand usage of MyGOV software after upgrade to improve job efficiency and communication
- Increase/improve training to maximize efficiency and reduce safety hazards while working
- Maintain buildings and fleet even during emergency events when needed as essential personnel

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Public Works Expenditures							
Personnel Services							
10-50-5000 Salaries	308,317	369,475	351,061	442,622	407,622	379,776	584,007
10-50-5002 Overtime	2,367	3,642	3,801	4,000	4,000	4,674	4,000
10-50-5006 Longevity	4,440	3,000	3,480	1,860	1,860	1,680	1,440
10-50-5007 Part Time Wages	2,040	8,308	2,949	9,100	9,100	4,316	7,280
10-50-5010 FICA Expense	22,928	26,474	25,931	35,120	35,120	28,280	45,696
10-50-5012 Unemployment Insurance	-	1,296	-	-	-	-	-
10-50-5030 Health Insurance	58,793	77,178	68,388	83,185	83,185	72,670	110,903
10-50-5031 Vision Insurance	729	912	800	973	973	859	1,420
10-50-5032 Life & LTD	1,226	1,719	1,462	1,953	1,953	1,535	2,638
10-50-5033 Dental	3,049	4,148	3,368	4,067	4,067	3,589	5,420
10-50-5034 Retirement	39,597	44,769	39,684	46,213	46,213	39,701	56,925
10-50-5035 Cell Phone Allowance	485	1,869	1,691	1,500	1,500	963	600
10-50-5038 Flex	233	352	312	433	433	352	533
10-50-5039 Flex Card - Health Ins	2,067	2,941	2,592	3,601	3,601	2,931	4,801
10-50-5040 Workers Compensation	20,426	19,167	17,307	11,635	11,635	9,375	16,238
Total Personnel Services	466,696	565,252	522,825	646,262	611,262	550,702	841,901
Commodities							
10-50-5212 Safety Equipment/Supplies	1,914	2,190	2,935	3,000	3,000	4,407	8,000
10-50-5220 Janitorial Supplies & Cleaning	496	822	1,172	1,000	1,000	5,758	6,000
10-50-5225 Fuel	38,571	41,230	35,402	45,000	45,000	32,577	50,000
10-50-5230 Office Expense	3,730	1,262	2,072	2,500	2,500	3,896	2,500
10-50-5235 Street Signs	8,780	13,146	8,086	13,000	13,000	22,667	26,000
10-50-5240 Minor Tools & Equipment	7,235	11,368	8,114	10,000	10,000	16,479	15,000
10-50-5250 Road Materials	38,212	40,819	55,482	65,000	65,000	53,919	65,000
10-50-5252 Road Repair-Pipeline Reimbursed	-	1,408	-	-	-	-	-
Total Commodities	98,938	112,245	113,263	139,500	139,500	139,703	172,500
Contractual Services							
10-50-5375 Bridge Repairs	-	169	-	-	-	-	-
10-50-5376 Sidewalk Repairs	20,563	32,461	17,107	30,000	30,000	26,473	45,000
10-50-5418 Employment Testing	-	-	-	-	-	-	1,000
10-50-5420 Electricity	-	-	-	-	-	-	3,500
10-50-5421 Electrical Service	3,015	3,541	3,522	3,500	3,500	2,856	-
10-50-5432 Rental Equipment	16,860	38,991	31,847	25,000	25,000	27,894	35,000
10-50-5436 Communications Expense	938	1,211	2,867	1,500	1,500	2,522	2,000
10-50-5437 Striping	-	19,589	14,419	30,000	30,000	3,193	35,000
10-50-5445 Telephone	85	-	-	-	-	-	-
10-50-5446 Uniforms	7,310	9,639	11,157	10,000	10,000	11,724	8,000
10-50-5455 Leased Property	935	935	1,029	1,000	1,000	1,122	1,500
10-50-5456 Ditch Mowing	56,601	35,735	32,393	45,000	45,000	31,443	45,000
10-50-5457 Clean up/Trash Disposal	-	5,673	7,104	10,000	10,000	6,512	10,000
10-50-5550 Radio Usage	4,428	5,412	5,412	5,500	5,500	5,412	4,500
10-50-5570 Ditch Cleaning	6,787	44,144	26,638	50,000	50,000	49,024	50,000
Total Contractual Services	117,524	197,500	153,495	211,500	211,500	168,175	240,500

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Public Works Expenditures							
Other Services							
10-50-5618 Job Recruiting	110	-	-	1,000	1,000	-	-
10-50-5635 Building Repair/Maintenance	13,780	16,325	13,240	20,000	20,000	6,633	15,000
10-50-5638 Vehicle Repairs/Maintenance	42,052	36,127	51,638	50,000	50,000	48,038	55,000
10-50-5640 Street Repairs	171,194	174,812	-	175,000	175,000	47,333	175,000
10-50-5645 Training & Travel	1,362	244	30	5,000	5,000	1,313	10,000
10-50-5700 Vehicle/Equip Replacement Fees	97,621	112,434	91,000	90,000	90,000	82,727	95,000
10-50-5800 Professional Services	-	-	-	50,000	50,000	-	-
Total Other Services	326,118	339,941	155,907	391,000	391,000	186,044	350,000
Capital Outlays							
10-50-6020 Capital Outlay - Equipment	9,773	29,696	-	-	-	-	-
10-50-6030 Capital Outlay - Vehicle	-	-	-	-	435,000	436,590	80,000
10-50-6035 Capital Outlay - Street Reconstructor	-	282,694	7,331	300,000	300,000	300,000	300,000
10-50-6070 Capital Outlay - Improvements	17,427	-	-	-	-	-	-
Total Capital Outlays	27,200	312,390	7,331	300,000	735,000	736,590	380,000
Total Public Works Expenditures	1,036,476	1,527,329	952,821	1,688,262	2,088,262	1,781,213	1,984,901

PERSONNEL SCHEDULE	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget
Public Works Director	1	1	1	-	-
Director of Community Services	-	-	-	1	1
Street Superintendent	1	1	1	1	1
Heavy Equipment Operator	3	3	3	3	3
Maintenance Worker	3	4	4	4	7
Administrative Assistant	-	-	-	-	1
Total	8	9	9	9	13
Part-time Maintenance Worker	2	2	2	2	1

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

FIRE MARSHAL/CODE ENFORCEMENT

DEPARTMENT VISION STATEMENT

To make the City of Manvel a safe place to live, work, and visit, by protecting individuals, preserving property, promoting a clean community and maintaining an exceptional quality of life.

FUNCTIONS

- Fire Marshal
- Code Enforcement
- Fire Training/Public Education

DEPARTMENT DESCRIPTION

The Fire Marshal Department is responsible for conducting plan reviews of commercial buildings and performing inspections of new and existing structures within the city and ETJ to ensure they meet current Fire Codes and City ordinances. The Fire Marshal Department responds to fire incidents to determine the origin and cause, investigate activities leading up to the fire, interview witnesses and makes arrests as needed. The Fire Marshal Department also inspects new and existing occupancies to maintain code requirements in buildings and properties in order to protect individuals from fire and life safety hazards. The Fire Marshal Department also responds to complaints of property violations such as tall grass/weeds and trash/debris on properties to assist the owners with bringing the properties up to code.

FY 2020-21 DEPARTMENT ACCOMPLISHMENTS

- Applied for GLO land grant for the City
- Began policy for City employees to use newly purchased drone equipment
- Took over food inspection responsibilities from county officials as Manvel passed limit on number of restaurants needed for City inspections

FY 2021-22 DEPARTMENT GOALS

- Continue staff development and education about code enforcement regulations
- Expand usage of MyGOV software after upgrade to improve job efficiency and communication
- Add staff to ensure timely inspections (fire marshal or code enforcement) when needed

CITY OF MANVEL, TEXAS

FISCAL YEAR 2021-22 ANNUAL BUDGET

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Fire Marshal/CE Expenditures							
Personnel Services							
10-70-5000 Salaries	112,677	169,309	175,435	235,539	235,539	90,725	332,731
10-70-5002 Overtime	116	969	1,287	1,500	1,500	268	1,500
10-70-5006 Longevity	660	840	900	1,080	1,080	780	840
10-70-5010 FICA Expense	8,472	12,234	13,326	18,216	18,216	6,880	25,633
10-70-5012 Unemployment Insurance	-	486	-	-	-	-	-
10-70-5030 Health Insurance	18,872	28,439	28,664	36,971	36,971	13,591	46,210
10-70-5031 Vision Insurance	234	333	335	432	432	161	592
10-70-5032 Life & LTD	534	757	720	1,013	1,013	331	1,447
10-70-5033 Dental	979	1,529	1,450	1,808	1,808	671	2,258
10-70-5034 Retirement	14,414	20,308	19,568	24,455	24,455	9,509	32,326
10-70-5035 Cell Phone Allowance	-	346	-	-	-	-	-
10-70-5038 Flex	80	148	97	192	192	71	222
10-70-5039 Flex Card - Health Ins	884	1,231	810	1,600	1,600	594	2,000
10-70-5040 Workers Compensation	2,717	316	2,500	978	978	788	1,376
Total Personnel Services	160,638	237,245	245,094	323,784	323,784	124,371	447,135
Commodities							
10-70-5217 Public Education & Materials	1,322	795	-	2,000	2,000	-	1,000
10-70-5222 Postage	185	65	48	150	150	17	200
10-70-5225 Fuel	2,599	2,982	2,497	4,000	4,000	2,031	4,000
10-70-5230 Office Expense	334	3,027	1,700	3,000	3,000	393	3,000
10-70-5240 Minor Tools & Equipment	53,179	7,679	1,990	26,000	26,000	9,053	10,000
Total Commodities	57,620	14,547	6,236	35,150	35,150	11,493	18,200
Contractual Services							
10-70-5400 Legal Fees	-	-	-	-	-	5,175	-
10-70-5418 Employment Testing	-	-	-	-	-	-	450
10-70-5432 Rental Equipment	3,313	3,313	3,313	6,000	6,000	-	2,500
10-70-5440 Computer Maintenance/Support	4,800	4,960	4,943	5,000	5,000	4,920	7,500
10-70-5441 Computer Software	460	840	-	1,900	1,900	-	-
10-70-5445 Telephone	2,348	4,708	6,969	6,000	6,000	6,566	6,500
10-70-5446 Uniforms	630	5,821	2,122	3,000	3,000	1,609	3,000
10-70-5452 Code Enforcement/Abatement	-	969	-	15,000	15,000	655	20,000
10-70-5550 Radio Usage	2,568	2,952	2,952	3,250	3,250	2,952	3,250
Total Contractual Services	14,119	23,562	20,298	40,150	40,150	21,876	43,200
Other Services							
10-70-5622 Dues & Subscriptions	1,157	838	671	1,250	1,250	193	1,250
10-70-5638 Vehicle Repairs/Maintenance	1,729	1,678	674	3,000	3,000	4,990	3,500
10-70-5645 Training & Travel	1,280	2,522	3,536	8,500	8,500	1,560	5,500
10-70-5660 Investigative Expense	(214)	-	-	2,000	2,000	-	1,000
10-70-5700 Vehicle/Equip Replacement Fees	28,701	26,989	18,000	20,000	20,000	16,364	20,000
10-70-5800 Professional Services	-	-	-	-	-	11,234	-
Total Other Services	32,654	32,028	22,881	34,750	34,750	34,341	31,250
Capital Outlays							
10-70-6030 Capital Outlay - Vehicle	34,868	-	-	35,000	35,000	-	-
Total Capital Outlays	34,868	-	-	35,000	35,000	-	-
Total Fire Marshal/CE Expenditures	299,899	307,382	294,508	468,834	468,834	192,081	539,785

PERSONNEL SCHEDULE	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget
Director of Fire Safety/CE	-	-	-	-	1
Fire Marshal	1	1	1	1	1
Deputy Fire Marshal	1	1	1	1	1
Code Enforcement Officer	1	1	1	2	2
Total	3	3	3	4	5

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

EMERGENCY MANAGEMENT

DEPARTMENT VISION STATEMENT

To provide timely and effective emergency management services to the citizens, visitors and City staff.

FUNCTIONS

- Emergency Management

DEPARTMENT DESCRIPTION

During FY 2016-17, the City Manager was appointed as the Emergency Management Director and the Fire Marshal was appointed as the Assistant Emergency Management Coordinator. This department performs the functions of planning, preparation, recovery and reduction of the impact of any type of disaster that could affect the City.

City departments also assist with particular responsibilities through an Emergency Operations Plan and would act accordingly to the plan if the City experienced any disaster. The City receives various levels of training and periodically performs different types of emergency response exercises in order to meet the state and federal guidelines and measure the preparedness level of all departments.

FY 2020-21 DEPARTMENT ACCOMPLISHMENTS

- Prepared command center for possible effects from Hurricane Nicholas
- Ordered and maintained PPE and supplies during and after pandemic
- Manned City Hall and assisted with prevention and clean-up of winter freeze

FY 2021-22 DEPARTMENT GOALS

- Continue updating the emergency management plan based off of emergency events and lessons learned on what can be improved
- Attend the Texas Emergency Management Conference
- Attend emergency management classes

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Emergency Management Expenditures							
Personnel Services							
10-71-5000 Salaries - Disaster	-	-	4,286	-	-	-	-
10-71-5002 Overtime - Disaster	-	-	3,717	-	-	-	-
10-71-5010 FICA Expense - Disaster	-	-	116	-	-	-	-
10-71-5034 Retirement - Disaster	-	-	861	-	-	-	-
10-71-7600 Disaster - Regular Pay	-	-	619	-	-	-	-
10-71-7602 Disaster - FICA Expense	(52)	-	-	-	-	-	-
Total Personnel Services	(52)	-	9,599	-	-	-	-
Commodities							
10-71-5225 Fuel	-	-	-	2,000	2,000	251	-
10-71-5240 Minor Tools & Equipment	4,195	952	14,693	30,000	30,000	655	30,000
Total Commodities	4,195	952	14,693	32,000	32,000	906	30,000
Other Services							
10-71-5638 Vehicle Repairs/Maintenance	-	-	-	2,500	2,500	263	-
10-71-5645 Training & Travel	1,334	1,221	-	6,000	6,000	208	4,500
10-71-5700 Vehicle/Equip Replacement Fees	-	6,487	9,017	9,000	9,000	8,182	-
10-71-5748 Emergency Notification	-	4,376	4,376	5,000	5,000	4,376	5,000
10-71-5800 Professional Services	-	-	-	5,000	5,000	-	5,000
10-71-7605 Hurricane Harvey - Other Costs	72,222	-	-	-	-	-	-
10-71-7608 Disaster - General Expenses	-	-	2,317	250,000	250,000	-	500,000
10-71-7609 Disaster Event - Expenditures	-	-	-	-	-	-	-
Total Other Services	73,556	12,084	15,710	277,500	277,500	13,029	514,500
Capital Outlays							
10-71-6030 Capital Outlay - Vehicle	8,450	-	37,104	-	-	-	-
Total Capital Outlays	8,450	-	37,104	-	-	-	-
Total Emergency Management Expenditures	86,148	13,036	77,106	309,500	309,500	13,935	544,500

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

POLICE

DEPARTMENT VISION 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.

FUNCTIONS

- Administration
- Criminal Investigations
- Patrol
- Communications
- Support Staff

DEPARTMENT DESCRIPTION

The Police Department is responsible for maintaining the safety of the citizens of the City of Manvel as well as the persons who travel and visit our city. This is accomplished by vigilant patrol and rapid response to calls for service. The officers of the Police Department are responsible for enforcing Federal, State and Local Laws. The members of the Police Department take pride in the standard they set with the relationship between the community and their Police Department.

The Police Department is commanded by the Chief of Police who oversees the overall activities of the department and the different divisions. The Chief of Police writes and sets policy for the department, researches and compiles reports for criminal statistics, manages the department's budget and purchasing, approves leave and requested training, responds to assist on calls for service, enforces traffic and criminal law and any other duty that would maintain the efficiency of the department.

The Criminal Investigations Division consists of a Detective Sergeant and two Detectives. The Criminal Investigations division is responsible for investigating reported criminal activity, obtaining arrest warrants as well as evidence management. The CID responds to major criminal offenses processes crime scenes and collects evidence for investigation and prosecution. They also process evidence for fingerprints or identifiers that would identify a suspect in a case such as DNA.

The Patrol Division is made up of Patrol Sergeants and Patrol Officers. The officers of the department are responsible for patrolling the city and enforcing Federal, State and Municipal Laws. Officers enforce traffic law, investigate accidents, respond to and handle calls for service, animal complaints, business and residential alarms, conduct vacation watches and close patrols. Officers write reports and investigate criminal activity which includes processing scenes for evidence, collecting evidence, submitting reports for investigation and prosecution, obtaining warrants for arrest and making arrests of individuals identified as suspects in criminal cases. The traffic division falls under the patrol operations of the department. Traffic officers are specially trained in collision re-construction and investigation, DWI enforcement and Impaired Driving investigations. Currently there are two officers assigned to the traffic division. These officers work staggered shifts and are assigned based on the need of enforcement. They

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concentrate in high traffic areas and areas where the department has received complaints of speeding or reckless driving.

The department's Communications Division has five personnel assigned. Telecommunications Officers answer the incoming administrative phone calls, 911 emergency calls and dispatch for the Manvel Police Department, as well as the Alvin Independent School District Police on weekends and holidays.

The department's Administrative Assistant/ Office Manager position handles the records management of the department; compiles data for monthly and quarterly reports as well as data for the NIBRS (National Incident Base Reporting System) to be submitted monthly. The Administrative Assistant reviews reports and prepares the reports and supporting documents to be submitted for prosecution; monitors the records management system and ensures the data entry is correct as well as the CAD (Computer Aided Dispatch) data entry. Monitors the training of the communications personnel and department personnel who have access to the TLETS system (Texas Law Enforcement Telecommunications System), receives and compiles public information records request; Monitors the Mobile and Body Camera Systems and is currently the Administrator with the Records Management/CAD.

In the FY 22 budget year the department will be asking for 11 new positions, eight (8) Patrol Officers, two (2) Telecommunications officers, and one (1) Records Clerk. Because we will be seeing increased calls for service due to new developments, the positions will increase patrol visibility and response. The records clerk will be responsible for reviewing and preparing cases for prosecution, open records request, video management as well as records management. The Administrative Assistant/Office Manager will oversee the Records Clerk Position. By creating the Records Clerk position, we will be able to transfer some of the work load from the Administrative Assistant/Office Manager.

FY 2020-21 DEPARTMENT ACCOMPLISHMENTS

- Departmental Assignments have been met
- Officers were assigned to CID and the Administrative Supervisor positions
- Installed new mobile video system with integrated body cameras
- Purchased the Automated License Plate Reader and installed on the department's traffic unit
- Replaced three patrol units
- Added two additional units for the Criminal Investigation Division and Administrative Supervisor
- Continued design and development of the Police Station
- Held several community relations events
- Implemented a Home Security Video registration program

FY 2021-22 DEPARTMENT GOALS

- Add more staff to keep up with the population growth and effectively patrol the City
- Focus on training as related to mental health, use of force, de-escalation and defensive tactics
- Update current radio system in dispatch to replace outdated unit
- Promote community events
- Review the Field Training Program for Patrol Officers and Communications personnel
- Hosting more in-service training for officers within the department and outside agencies

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	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Police Expenditures							
Personnel Services							
10-90-5000 Salaries	1,224,519	1,237,830	1,495,579	1,714,695	1,714,695	1,656,191	2,262,560
10-90-5001 Additional Compensation	58	-	-	-	-	-	-
10-90-5002 Overtime	16,330	18,824	47,659	25,000	25,000	43,284	35,000
10-90-5006 Longevity	3,660	4,380	4,140	5,880	5,880	5,580	6,480
10-90-5008 Bailiff	704	-	-	-	-	-	-
10-90-5009 Certification	-	-	-	-	-	-	16,200
10-90-5010 FICA Expense	89,298	88,792	114,007	133,605	133,605	125,751	177,567
10-90-5012 Unemployment Insurance	-	4,050	-	-	-	-	-
10-90-5030 Health Insurance	217,389	218,500	239,387	277,283	277,283	248,729	360,435
10-90-5031 Vision Insurance	2,696	2,557	2,805	3,244	3,244	2,942	4,614
10-90-5032 Life & LTD	5,226	4,950	6,145	7,447	7,447	6,777	10,148
10-90-5033 Dental	11,160	11,746	11,812	13,558	13,558	12,299	17,616
10-90-5034 Retirement	112,372	149,411	171,287	179,363	179,363	175,074	223,932
10-90-5035 Cell Phone Allowance Expense	-	456	623	900	900	718	900
10-90-5038 Flex	717	921	1,168	1,444	1,444	1,178	1,732
10-90-5039 Flex Card - Health Ins	8,752	7,633	9,700	12,002	12,002	9,798	15,603
10-90-5040 Workers Compensation	19,843	22,878	21,593	27,476	27,476	22,137	36,772
Total Personnel Services	1,712,725	1,772,928	2,125,905	2,401,897	2,401,897	2,310,459	3,169,559
Commodities							
10-90-5210 Supplies	2,061	2,455	2,468	4,000	4,000	830	3,000
10-90-5211 Supplies - Crime Prevention	(324)	705	325	2,000	2,000	896	1,500
10-90-5220 Janitorial Supplies & Cleaning	1,174	1,293	1,758	2,000	2,000	1,334	7,400
10-90-5222 Postage	613	558	664	1,500	1,500	803	1,000
10-90-5225 Fuel	48,254	39,014	47,906	55,000	55,000	54,420	55,000
10-90-5230 Office Expense	4,092	4,406	5,000	5,000	5,000	4,110	5,000
10-90-5240 Minor Tools & Equipment	72,993	78,237	6,327	55,000	55,000	19,082	80,000
Total Commodities	128,863	126,667	64,448	124,500	124,500	81,475	152,900
Contractual Services							
10-90-5364 Records & Evidence Storage	3,846	4,815	3,852	5,000	5,000	4,564	5,000
10-90-5370 Radio Repairs	615	339	1,150	1,000	1,000	-	1,000
10-90-5380 Building Repair & Maintenance	5,086	13,619	3,562	10,000	10,000	12,808	7,500
10-90-5418 Employment Testing	-	-	-	-	-	-	1,200
10-90-5420 Electricity	4,793	5,097	7,156	6,000	6,000	5,528	6,000
10-90-5430 Gas Utilities	278	257	273	3,000	3,000	283	400
10-90-5436 Communications Expense	7,485	7,892	9,576	10,100	10,100	9,495	8,500
10-90-5440 Computer Maintenance/Support	900	42,186	13,821	-	-	-	2,500
10-90-5445 Telephone	19,599	20,741	28,908	22,000	22,000	32,484	22,000
10-90-5446 Uniforms	8,374	14,865	8,366	10,000	10,000	10,613	10,000
10-90-5458 Maintenance Agreements	56,588	62,485	155,003	75,835	75,835	102,603	85,000
10-90-5473 Animal Control Expense	33	69	20	250	250	141	250
10-90-5550 Radio Usage	17,712	18,696	19,188	18,750	18,750	18,696	24,000
Total Contractual Services	125,308	191,060	250,874	161,935	161,935	197,217	173,350
Other Services							
10-90-5618 Job Recruiting	690	640	385	800	800	1,075	750
10-90-5622 Dues & Subscriptions	451	507	750	1,000	1,000	1,031	1,000
10-90-5638 Vehicle Repairs/Maintenance	29,062	21,264	38,478	30,000	30,000	44,127	40,000
10-90-5645 Training & Travel	7,795	13,313	9,892	15,000	15,000	10,501	15,000
10-90-5646 Training - Mandatory	1,537	1,599	749	2,000	2,000	3,939	2,000
10-90-5659 Firearms/Taser	6,261	6,486	4,429	8,500	8,500	5,610	8,000
10-90-5660 Investigative Expense	1,310	820	1,320	3,000	3,000	3,055	2,500
10-90-5675 Education Reimbursement	-	-	-	500	500	-	-
10-90-5685 Jail Operations	-	-	248	400	400	-	400
10-90-5700 Vehicle/Equip Replacement Fees	115,975	138,207	65,000	65,000	65,000	59,091	65,000
Total Other Services	163,081	182,836	121,250	126,200	126,200	128,427	134,650
Capital Outlays							
10-90-6020 Capital Outlay - Equipment	-	-	-	85,850	85,850	84,520	40,000
10-90-6030 Capital Outlay - Vehicle	44,514	54,564	-	90,000	90,000	84,446	300,000
10-90-6040 Capital Outlay - Furniture & Fixtures	-	-	-	-	350,000	350,000	-
10-90-6080 Capital Outlay - Building	-	13,758	-	-	-	-	20,000
Total Capital Outlays	44,514	68,322	-	175,850	525,850	518,966	360,000
Total Police Expenditures	2,174,491	2,341,813	2,562,478	2,990,382	3,340,382	3,236,544	3,990,459

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PERSONNEL SCHEDULE	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget
Police Chief	1	1	1	1	1
Police Captain	-	1	1	1	1
Patrol Sergeant	4	4	4	4	4
Administrative Sergeant	-	-	-	1	1
Detective Sergeant	1	1	1	1	1
Detective	1	1	1	2	2
Patrol Officer	12	14	14	14	22
Lead Communications Officer	1	1	1	1	-
Communications Officer	5	4	4	4	7
Administrative Assistant/Office Manager	-	1	1	1	1
Records Clerk	-	-	-	-	1
Total	25	28	28	30	41

ACTIVITY MEASURES	FY20 Actual	FY21 Actual	FY21 Estimate	FY22 Budget
Calls for Service***	15053	14508	16370	17000
Traffic Stops	5457	6059	5082	5100
Number of Citations	1961	2170	1386	1400
Arrests***	232	194	222	220
Warrants Served***	104	27	22	75
Case Reports Generated	469	534	614	650
Case Reports Cleared	310	406	438	450
Animal Complaints	243	426	508	500
Animals Impounded	155	111	88	150
Close Patrol	-	5281	3546	4000
Crash Investigations	478	536	600	600
Vacation Watch	-	233	50	200
Alarm Response Residential	389	253	378	350
Alarm Response Business	151	122	240	240

*** Some of these numbers decreased due to the COVID-19 Pandemic. As of March 2020, the Police Department had to become more re-active than pro-active as it related to specific areas of the assigned duties.

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SECTION 7 – SPECIAL REVENUE FUNDS

COMMUNITY IMPACT FEE FUND

The 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.

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Community Impact Fee Fund Revenues							
Interest Revenues							
45-06-4600 Interest Income	7,975	266	6,156	7,500	7,500	511	750
Total Interest Revenues	7,975	266	6,156	7,500	7,500	511	750
Utility Revenues							
45-08-4334 Impact Fee - Water	299,741	397,848	350,997	370,000	370,000	468,333	475,000
45-08-4336 Impact Fee - Wastewater	68,987	99,647	113,133	110,000	110,000	288,149	125,000
Total Utility Revenues	368,728	497,495	464,130	480,000	480,000	756,482	600,000
Total Community Impact Fee Fund Revenues	376,704	497,761	470,286	487,500	487,500	756,993	600,750
Community Impact Fee Fund Expenditures							
Contractual Services							
45-10-5506 Refunds to Developers	123,200	-	-	-	-	-	-
Total Contractual Services	123,200	-	-	-	-	-	-
Other Services							
45-10-5800 Eng/Consulting/Planning Fees	-	-	5,000	500	500	-	500
Total Other Services	-	-	5,000	500	500	-	500
Transfer-Out							
45-10-8582 Transfer To - Capital Projects Fund	310,000	400,000	400,000	487,000	487,000	1,368,429	-
45-95-8582 Transfer To - Capital Projects Fund	-	-	-	-	-	-	600,250
Total Transfer-Out	310,000	400,000	400,000	487,000	487,000	1,368,429	600,250
Total Community Impact Fee Fund Expenditures	433,200	400,000	405,000	487,500	487,500	1,368,429	600,750
Net Revenues over (Expenditures)	(56,496)	97,761	65,286	-	-	(611,436)	-
Fund Balance - Beginning	570,172	513,675	611,436	611,436	611,436	611,436	0
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	513,675	611,436	676,722	611,436	611,436	0	0

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PARKS FUND

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

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Parks Fund Revenues							
Interest Revenues							
55-06-4600 Interest Income	3	53	-	-	-	-	-
55-07-4600 Interest Income	1,371	-	-	-	-	-	-
Total Interest Revenues	1,375	53	-	-	-	-	-
Other Source Revenues							
55-07-4811 Other Income	-	31,000	-	-	-	-	-
Total Other Source Revenues	-	31,000	-	-	-	-	-
Transfer-In Revenues							
55-07-4950 Transfer In - Gen Fund	100,000	15,500	-	-	-	-	-
55-09-4950 Transfer In - Gen Fund	-	-	25,000	289,100	429,100	429,100	289,000
Total Transfer-In Revenues	100,000	15,500	25,000	289,100	429,100	429,100	289,000
Total Parks Fund Revenues	101,375	46,553	25,000	289,100	429,100	429,100	289,000
Parks Fund Expenditures							
Commodities							
55-07-5220 Janitorial Supplies & Cleaning	1,126	-	-	-	-	-	-
55-55-5220 Janitorial Supplies & Cleaning	-	258	-	1,000	1,000	-	1,000
Total Commodities	1,126	258	-	1,000	1,000	-	1,000
Contractual Services							
55-07-5380 Building Repair & Maintenance	200	-	-	-	-	-	-
55-07-5420 Electricity	405	-	-	-	-	-	-
55-07-5453 Grounds Maintenance	15,290	-	-	-	-	-	-
55-55-5377 Beautification Projects	-	3,204	10,000	15,000	15,000	11,200	15,000
55-55-5380 Building Repair & Maintenance	-	1,800	55	2,500	2,500	2,090	2,500
55-55-5420 Electricity	-	514	394	600	600	442	500
55-55-5453 Grounds Maintenance	-	17,740	13,240	20,000	20,000	17,988	20,000
Total Contractual Services	15,895	23,258	23,690	38,100	38,100	31,720	38,000
Capital Outlays							
55-07-6070 Capital Outlay - Improvements	74,792	-	-	-	-	-	-
55-55-6070 Capital Outlay - Improvements	1,309	22,947	-	250,000	390,000	140,000	250,000
Total Capital Outlays	76,101	22,947	-	250,000	390,000	140,000	250,000
Total Parks Fund Expenditures	93,122	46,462	23,690	289,100	429,100	171,720	289,000
Net Revenues over (Expenditures)	8,253	91	1,310	-	-	257,380	-
Fund Balance - Beginning	100,000	108,253	108,344	109,654	109,654	109,654	367,034
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	108,253	108,344	109,654	109,654	109,654	367,034	367,034

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HOTEL OCCUPANCY TAX FUND

The Hotel Occupancy Tax Fund provides for the accounting of taxes collected from the hotels within the city. The collected money has to be spent on goods and services to promote tourism and the convention and hotel industry as per state law.

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Hotel/Motel Tax Fund Revenues							
Miscellaneous Tax Revenues							
60-02-4901 Hotel Taxes	77,269	63,774	58,657	40,000	40,000	55,491	40,000
Total Miscellaneous Tax Revenues	77,269	63,774	58,657	40,000	40,000	55,491	40,000
Interest Revenues							
60-06-4600 Interest Income	5,169	9,010	-	-	-	-	-
Total Interest Revenues	5,169	9,010	-	-	-	-	-
Other Source Revenues							
60-07-4811 Other Income	(163)	-	-	-	-	-	-
Total Other Source Revenues	(163)	-	-	-	-	-	-
Total Hotel/Motel Tax Fund Revenues	82,275	72,784	58,657	40,000	40,000	55,491	40,000
Hotel/Motel Tax Fund Expenditures							
Other Services							
60-10-5725 Advertising & Promotion	256	3,686	1,070	40,000	40,000	3,925	40,000
Total Other Services	256	3,686	1,070	40,000	40,000	3,925	40,000
Capital Outlays							
60-91-7559 Projects	-	-	-	-	-	-	-
Total Capital Outlays	-	-	-	-	-	-	-
Total Hotel/Motel Tax Fund Expenditures	256	3,686	1,070	40,000	40,000	3,925	40,000
Net Revenues over (Expenditures)	82,019	69,097	57,587	-	-	51,566	-
Fund Balance - Beginning	418,132	500,151	569,249	626,836	626,836	626,836	678,402
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	500,151	569,249	626,836	626,836	626,836	678,402	678,402

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MUNICIPAL JURY FUND

The Municipal Jury Fund provides for the accounting of fees collected by the Court in accordance with state statute to pay for jurors needed for jury trials.

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Municipal Jury Fund Revenues							
Fines and Fees Revenues							
61-05-4400 Court Fines	-	-	-	-	-	40	170
Total Fines and Fees Revenues	-	-	-	-	-	40	170
Interest Revenues							
61-06-4600 Interest Income	-	-	-	-	-	-	-
Total Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues							
61-07-4811 Other Income	-	-	-	-	-	-	-
Total Other Source Revenues	-	-	-	-	-	-	-
Total Municipal Jury Fund Revenues	-	-	-	-	-	40	170
Municipal Jury Fund Expenditures							
Other Services							
61-10-5634 Jury Cost	-	-	-	-	-	-	170
Total Other Services	-	-	-	-	-	-	170
Total Municipal Jury Fund Expenditures	-	-	-	-	-	-	170
Net Revenues over (Expenditures)	-	-	-	-	-	40	-
Fund Balance - Beginning	-	-	-	-	-	-	40
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	-	-	-	40	40

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COURT SECURITY FUND

The Court Security Fund provides for the accounting of fees collected by the Court in accordance with state statute to purchase security for the Court.

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Court Security Fund Revenues							
Fines and Fees Revenues							
62-05-4400 Court Fines	5,741	4,908	7,794	8,000	8,000	6,771	6,800
Total Fines and Fees Revenues	5,741	4,908	7,794	8,000	8,000	6,771	6,800
Interest Revenues							
62-06-4600 Interest Income	112	227	-	-	-	-	-
Total Interest Revenues	112	227	-	-	-	-	-
Total Court Security Fund Revenues	5,853	5,135	7,794	8,000	8,000	6,771	6,800
Court Security Fund Expenditures							
Personnel Services							
62-10-5000 Salaries	133	949	-	-	-	-	-
62-10-5002 Overtime	-	-	-	-	-	-	-
62-10-5010 FICA Expense	10	73	-	-	-	-	-
62-10-5030 Health Insurance	-	-	-	-	-	-	-
62-10-5034 Retirement	17	118	-	-	-	-	-
Total Personnel Services	160	1,139	-	-	-	-	-
Commodities							
62-10-5240 Minor Tools & Equipment	-	-	-	8,000	8,000	-	-
Total Commodities	-	-	-	8,000	8,000	-	-
Contractual Services							
62-10-5433 Security Equipment	-	-	-	-	-	-	-
62-10-5434 Bailiff - Security	-	-	-	-	-	-	6,500
Total Contractual Services	-	-	-	-	-	-	6,500
Other Services							
62-10-5645 Training & Travel	-	-	-	-	-	-	300
Total Other Services	-	-	-	-	-	-	300
Total Court Security Fund Expenditures	160	1,139	-	8,000	8,000	-	6,800
Net Revenues over (Expenditures)	5,693	3,996	7,794	-	-	6,771	-
Fund Balance - Beginning	5,764	11,457	15,453	23,246	23,246	23,246	30,017
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	11,457	15,453	23,246	23,246	23,246	30,017	30,017

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TRUANCY PREVENTION FUND

The Truancy Prevention Fund provides for the accounting of fees collected by the Court in accordance with state statute to be used for a truancy officer or programs to deter truancy in juveniles.

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Truancy Prevention Fund Revenues							
Fines and Fees Revenues							
63-05-4400 Court Fines	-	-	-	-	-	1,983	6,000
Total Fines and Fees Revenues	-	-	-	-	-	1,983	6,000
Interest Revenues							
63-06-4600 Interest Income	-	-	-	-	-	-	-
Total Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues							
63-07-4811 Other Income	-	-	-	-	-	-	-
Total Other Source Revenues	-	-	-	-	-	-	-
Total Truancy Prevention Fund Revenues	-	-	-	-	-	1,983	6,000
Truancy Prevention Fund Expenditures							
Personnel Services							
63-10-5000 Salaries	-	-	-	-	-	-	-
Total Personnel Services	-	-	-	-	-	-	-
Commodities							
63-10-5230 Office Expense	-	-	-	-	-	-	-
Total Commodities	-	-	-	-	-	-	-
Contractual Services							
63-10-5480 Contract Labor	-	-	-	-	-	-	5,670
Total Contractual Services	-	-	-	-	-	-	5,670
Other Services							
63-10-5645 Training & Travel	-	-	-	-	-	-	330
Total Other Services	-	-	-	-	-	-	330
Total Truancy Prevention Fund Expenditures	-	-	-	-	-	-	6,000
Net Revenues over (Expenditures)	-	-	-	-	-	1,983	-
Fund Balance - Beginning	-	-	-	-	-	-	1,983
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	-	-	-	1,983	1,983

CITY OF MANVEL, TEXAS

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COURT TECHNOLOGY FUND

The Court Technology Fund provides for the accounting of fees collected by the Court in accordance with state statute to purchase technology for the Court.

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Court Technology Fund Revenues							
Fines and Fees Revenues							
64-05-4400 Court Fines	7,628	6,541	8,471	9,000	9,000	6,067	9,000
Total Fines and Fees Revenues	7,628	6,541	8,471	9,000	9,000	6,067	9,000
Interest Revenues							
64-06-4600 Interest Income	226	9	-	-	-	-	-
Total Interest Revenues	226	9	-	-	-	-	-
Transfer-In Revenues							
64-09-4999 Transfer In - Fund Balance	-	-	-	6,000	6,000	6,000	6,000
Total Transfer-In Revenues	-	-	-	6,000	6,000	6,000	6,000
Total Court Technology Fund Revenues	7,854	6,549	8,471	15,000	15,000	12,067	15,000
Court Technology Fund Expenditures							
Commodities							
64-10-5240 Minor Tools & Equipment	-	-	11,756	15,000	15,000	10,202	15,000
Total Commodities	-	-	11,756	15,000	15,000	10,202	15,000
Contractual Services							
64-10-5440 Computer Maintenance/Support	-	-	-	-	-	-	-
Total Contractual Services	-	-	-	-	-	-	-
Total Court Technology Fund Expenditures	-	-	11,756	15,000	15,000	10,202	15,000
Net Revenues over (Expenditures)	7,854	6,549	(3,286)	-	-	1,865	-
Fund Balance - Beginning	16,401	24,254	30,804	27,518	27,518	27,518	23,383
Fund Balance - Transfer Out	-	-	-	(6,000)	(6,000)	(6,000)	(6,000)
Fund Balance - Ending	24,254	30,804	27,518	21,518	21,518	23,383	17,383

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LAW ENFORCEMENT FUND

The Law Enforcement Fund provides for the accounting of money and/or property seized through various operations of the police department in accordance with state statute.

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Law Enforcement Fund Revenues							
Interest Revenues							
65-06-4600 Interest Income	9	0	-	-	-	-	-
Total Interest Revenues	9	0	-	-	-	-	-
Other Source Revenues							
65-07-4505 Seizure Funds	-	1,663	-	1,000	1,000	-	1,000
65-90-4811 Other Income	1,503	-	-	-	-	-	-
Total Other Source Revenues	1,503	1,663	-	1,000	1,000	-	1,000
Total Law Enforcement Fund Revenues	1,512	1,664	-	1,000	1,000	-	1,000
Law Enforcement Fund Expenditures							
Commodities							
65-90-5240 Minor Tools & Equipment	-	-	-	1,000	1,000	-	1,000
Total Commodities	-	-	-	1,000	1,000	-	1,000
Total Law Enforcement Fund Expenditures	-	-	-	1,000	1,000	-	1,000
Net Revenues over (Expenditures)	1,512	1,664	-	-	-	-	-
Fund Balance - Beginning	844	2,356	4,020	4,020	4,020	4,020	4,020
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	2,356	4,020	4,020	4,020	4,020	4,020	4,020

CITY OF MANVEL, TEXAS

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PUBLIC, EDUCATIONAL, AND GOVERNMENT (PEG) FEE FUND

The PEG Fee Fund provides for the accounting of fees collected by cable companies doing business in the City of Manvel in accordance with state statute. The funds are provided to purchase improvements for PEG Access programming and these funds must be used only for the production of PEG Access programming, according to state law.

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
PEG Fee Fund Revenues							
Franchise Fee Revenues							
67-03-4110 PEG Fees	14,446	18,730	16,414	10,000	10,000	10,290	10,000
Total Franchise Fee Revenues	14,446	18,730	16,414	10,000	10,000	10,290	10,000
Interest Revenues							
67-06-4600 Interest Income	991	38	-	-	-	-	-
Total Interest Revenues	991	38	-	-	-	-	-
Transfer-In Revenues							
67-09-4999 Transfer In - Fund Balance	-	-	-	40,000	40,000	-	40,000
Total Transfer-In Revenues	-	-	-	40,000	40,000	-	40,000
Total PEG Fee Fund Revenues	15,437	18,768	16,414	50,000	50,000	10,290	50,000
PEG Fee Fund Expenditures							
Commodities							
67-10-5240 Minor Tools & Equipment	-	-	-	-	-	-	-
Total Commodities	-	-	-	-	-	-	-
Capital Outlays							
67-10-6020 Capital Outlay - Equipment	-	-	-	50,000	50,000	-	50,000
Total Capital Outlays	-	-	-	50,000	50,000	-	50,000
Total PEG Fee Fund Expenditures	-	-	-	50,000	50,000	-	50,000
Net Revenues over (Expenditures)	15,437	18,768	16,414	-	-	10,290	-
Fund Balance - Beginning	86,507	101,944	120,712	137,126	137,126	137,126	147,415
Fund Balance - Transfer Out	-	-	-	(40,000)	(40,000)	-	(40,000)
Fund Balance - Ending	101,944	120,712	137,126	97,126	97,126	147,415	107,415

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SOUTH MANVEL DEVELOPMENT AUTHORITY (SMDA) FUND

The SMDA Fund provides for the accounting of funds for development in the southern areas of Manvel located in TIRZ #3. This fund partners with the TIRZ #3 Fund and acts to use funds generated from property taxes to reinvest in development of the area.

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
SMDA Fund Revenues							
Interest Revenues							
80-06-4600 Interest Income	2,083	4,566	3,004	3,500	3,500	301	500
Total Interest Revenues	2,083	4,566	3,004	3,500	3,500	301	500
Transfer-In Revenues							
80-09-4961 Transfer In - TIRZ #3	80,057	92,737	86,055	69,000	69,000	98,836	100,000
Total Transfer-In Revenues	80,057	92,737	86,055	69,000	69,000	98,836	100,000
Total SMDA Fund Revenues	82,140	97,303	89,059	72,500	72,500	99,137	100,500
SMDA Fund Expenditures							
Contractual Services							
80-10-5461 Planning & Development	2,688	360	6,625	5,000	5,000	-	5,000
Total Contractual Services	2,688	360	6,625	5,000	5,000	-	5,000
Other Services							
80-10-5701 Legal Fees	-	-	-	-	-	-	-
Total Other Services	-	-	-	-	-	-	-
Capital Outlays							
80-91-7559 Projects	-	-	-	-	-	-	-
Total Capital Outlays	-	-	-	-	-	-	-
Total SMDA Fund Expenditures	2,688	360	6,625	5,000	5,000	-	5,000
Net Revenues over (Expenditures)	79,452	96,943	82,434	67,500	67,500	99,137	95,500
Fund Balance - Beginning	122,809	202,261	299,204	381,638	381,638	381,638	480,775
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	202,261	299,204	381,638	449,138	449,138	480,775	576,275

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TAX INCREMENT REINVESTMENT ZONE #3 (TIRZ #3) FUND

The TIRZ #3 Fund is for the accounting of funds collected in the defined zone of property in the southern area of Manvel. This is the revenue side which partners with the SMDA (that handles the expenditures) to reinvest in development of that area.

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
TIRZ #3 Fund Revenues							
Ad Valorem Tax Revenues							
81-01-4000 Current Ad Valorem Taxes	55,971	61,563	61,557	60,000	60,000	73,634	70,000
81-01-4010 Delinquent Ad Valorem Taxes	-	5,985	869	1,000	1,000	3,267	1,000
81-01-4011 P&I on Ad Valorem Taxes	-	-	500	500	500	694	500
81-01-4020 Brazoria County - Ad Valorem Taxes	17,997	18,413	16,018	-	-	18,780	18,000
Total Ad Valorem Tax Revenues	73,968	85,962	78,945	61,500	61,500	96,374	89,500
Miscellaneous Tax Revenues							
81-02-4030 Sales Tax Revenues	6,049	6,715	6,742	7,000	7,000	-	-
Total Miscellaneous Tax Revenues	6,049	6,715	6,742	7,000	7,000	-	-
Interest Revenues							
81-06-4600 Interest Income	40	60	368	500	500	43	500
Total Interest Revenues	40	60	368	500	500	43	500
Transfer-In Revenues							
81-09-4950 Transfer In - General Fund	-	-	-	-	-	7,000	7,000
Total Transfer-In Revenues	-	-	-	-	-	7,000	7,000
Total TIRZ #3 Fund Revenues	80,057	92,737	86,055	69,000	69,000	103,417	97,000
TIRZ #3 Fund Expenditures							
Transfer-Out							
81-95-8587 Transfer Out - SMDA Fund	80,057	92,737	86,055	69,000	69,000	103,417	79,000
Total Transfer-Out	80,057	92,737	86,055	69,000	69,000	103,417	79,000
Total TIRZ #3 Fund Expenditures	80,057	92,737	86,055	69,000	69,000	103,417	79,000
Net Revenues over (Expenditures)	-	-	-	-	-	0	18,000
Fund Balance - Beginning	-	-	-	-	-	-	-
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	-	-	-	0	18,000

CITY OF MANVEL, TEXAS

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MANVEL ECONOMIC DEVELOPMENT CORP (MEDC) FUND

This MEDC Fund accounts for the Manvel Economic Development Corporation. The revenues are derived by using 1/3 of the amount of sales tax received by the City, and are designated for economic development.

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Manvel Economic Development Fund Revenues							
Miscellaneous Tax Revenues							
90-02-4030 Sales Tax Revenue	811,382	833,486	940,705	850,000	850,000	1,126,109	1,160,000
Total Miscellaneous Tax Revenues	811,382	833,486	940,705	850,000	850,000	1,126,109	1,160,000
Interest Revenues							
90-06-4600 Interest Income	18,011	37,040	16,280	15,000	15,000	2,223	3,000
Total Interest Revenues	18,011	37,040	16,280	15,000	15,000	2,223	3,000
Other Source Revenues							
90-07-4811 Other Income	-	-	-	-	-	-	-
Total Other Source Revenues	-	-	-	-	-	-	-
Transfer-In Revenues							
90-09-4999 Transfer In - Fund Balance	-	-	-	-	-	-	503,000
Total Transfer-In Revenues	-	-	-	-	-	-	503,000
Total Manvel Economic Development Fund Revenues	829,393	870,526	956,985	865,000	865,000	1,128,332	1,666,000

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	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Manvel Economic Development Fund Expenditures							
Commodities							
90-10-5230 Office Expense	-	-	-	500	500	33	500
Total Commodities	-	-	-	500	500	33	500
Contractual Services							
90-10-5305 Service Agreements	13,000	12,000	12,000	12,000	12,000	-	12,000
90-10-5477 Audit Fees	2,625	2,675	2,725	2,975	2,975	2,775	3,000
Total Contractual Services	15,625	14,675	14,725	14,975	14,975	2,775	15,000
Other Services							
90-10-5600 Marketing - Web Site	10,227	-	-	-	-	-	-
90-10-5622 Dues & Subscriptions	6,548	6,548	6,000	6,600	6,600	6,548	10,000
90-10-5625 Publications	232	112	-	1,500	1,500	176	1,500
90-10-5630 Insurance and Bonds	-	-	-	250	250	-	-
90-10-5644 Orientation and Training	1,325	990	155	2,000	2,000	-	1,000
90-10-5647 Conference/Meetings	-	-	-	2,000	2,000	1,047	4,000
Total Other Services	18,332	7,650	6,155	12,350	12,350	7,771	16,500
Capital Outlays							
90-10-6201 MEDC Project	64,123	16,710	750,000	-	-	-	500,000
90-10-6205 Project Reimbursement	-	-	-	-	-	93,510	90,000
90-10-7511 Municipal Complex	789,097	-	-	-	-	1,013,498	1,044,000
90-10-7600 Contingency	-	-	-	75,000	75,000	-	-
Total Capital Outlays	853,220	16,710	750,000	75,000	75,000	1,107,008	1,634,000
Transfer-Out							
90-95-8583 Transfer To - Cap Proj Fund	-	-	-	765,000	765,000	-	-
90-95-8590 Transfer Out - Debt Service Fund	92,654	90,995	89,339	92,632	92,632	-	-
Total Transfer-Out	92,654	90,995	89,339	857,632	857,632	-	-
Total Manvel Economic Development Fund Expenditure:	979,831	130,030	860,219	960,457	960,457	1,117,587	1,666,000
Net Revenues over (Expenditures)							
	(150,438)	740,496	96,766	(95,457)	(95,457)	10,745	-
Fund Balance - Beginning	2,013,301	1,862,863	2,603,359	2,700,125	2,700,125	2,700,125	2,710,870
Fund Balance - Transfer Out	-	-	-	-	-	-	(503,000)
Fund Balance - Ending	1,862,863	2,603,359	2,700,125	2,604,668	2,604,668	2,710,870	2,207,870

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CITY OF MANVEL, TEXAS

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SECTION 8 – PROPRIETARY FUNDS

VEHICLE/EQUIPMENT REPLACEMENT FUND

The Vehicle/Equipment Replacement Fund provides for the accounting of funds allocated from the various departments for the usage/replacement of vehicles and particular equipment. These funds are budgeted within the associated departments and transferred into this replacement fund. The amounts for 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 units that are first approved in a department’s Capital Outlay line item will be added to this schedule in the year after purchase.



	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Vehicle Replacement Fund Revenues							
Interest Revenues							
12-06-4600 Interest Income	2,517	1,541	-	-	-	-	-
Total Interest Revenues	2,517	1,541	-	-	-	-	-
Other Source Revenues							
12-07-4740 Vehicle/Equipment Replacement Fees	272,401	358,223	265,000	250,000	250,000	250,000	250,000
12-07-4800 Insurance & Other Reimbursements	1,876	-	-	-	-	32,173	-
12-07-4815 Gain on Sale of Asset Disposal	-	-	19,000	-	-	-	-
Total Other Source Revenues	274,277	358,223	284,000	250,000	250,000	282,173	250,000
Transfer-In Revenues							
12-09-4950 Transfer In - Gen Fund	-	-	-	-	-	-	-
12-09-4951 Transfer In - Utility Fund	-	-	-	-	-	-	-
12-09-4999 Transfer In - Fund Balance	-	-	-	-	13,000	-	-
Total Transfer-In Revenues	-	-	-	-	13,000	-	-
Total Vehicle Replacement Fund Revenues	276,794	359,764	284,000	250,000	263,000	282,173	250,000
Vehicle Replacement Fund Expenditures							
Other Services							
12-10-5655 Other Expenses	3,802	-	-	-	-	-	-
12-10-8410 Depreciation Expense	121,895	-	144,055	-	-	-	-
12-91-8410 Depreciation Expense	-	138,626	-	-	-	-	-
Total Other Services	125,697	138,626	144,055	-	-	-	-
Capital Outlays							
12-91-6030 Capital Outlay - Vehicle	-	-	-	250,000	263,000	274,199	250,000
Total Capital Outlays	-	-	-	250,000	263,000	274,199	250,000
Total Vehicle Replacement Fund Expenditures	125,697	138,626	144,055	250,000	263,000	274,199	250,000
Net Revenues over (Expenditures)	151,097	221,138	139,945	-	-	7,975	-
Fund Balance - Beginning	114,791	238,937	390,890	612,028	612,028	612,028	620,003
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	265,888	460,075	530,835	612,028	612,028	620,003	620,003

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UTILITY FUND

The Utility Fund will operate as an enterprise fund, meaning it will be funded through water, utility capacity fees, sewer and reuse service revenues. The Utility Fund has generally needed transfers from the General Fund to match revenues to expenditures. However, more connections have been added, and could possibly result in the fund being self-sufficient this year or very near future. With three water treatment plants and a wastewater treatment facility, the Utility Department provides service to the residents and businesses in Manvel. The Utility Department is responsible for providing high quality, safe drinking water and environmentally responsible wastewater service to the community.



Revenues by Type and Expenditures by Department

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Utility Fund Revenues							
Interest Revenues	1,464	335	-	-	-	-	-
Other Source Revenues	79,565	18,379	275	5,000	5,000	1,353	5,000
Utility Revenues	1,834,943	1,153,746	1,323,544	780,000	780,000	1,162,920	1,272,500
Transfer-In Revenues	57	375,000	315,751	319,580	319,580	319,580	179,885
Total Utility Fund Revenues	1,916,029	1,547,460	1,639,570	1,104,580	1,104,580	1,483,853	1,457,385
Utility Fund Expenditures							
Administration Expenditures	274,339	336,797	232,750	467,580	467,580	382,384	747,885
Water Expenditures	565,076	636,195	540,050	565,000	565,000	362,803	708,000
Wastewater Expenditures	99,681	278,990	423,458	272,000	272,000	313,122	271,500
Total Utility Fund Expenditures	939,096	1,251,982	1,196,258	1,304,580	1,304,580	1,058,308	1,727,385
Net Revenues over Expenses	976,933	295,478	443,312	(200,000)	(200,000)	425,545	(270,000)
Add back depreciation expense	253,138	268,458	268,627	200,000	200,000	-	270,000
Beginning Fund Balance							
Ending Fund Balance	1,230,071	563,936	711,939	-	-	425,545	-

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Revenues – Details by Type

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Utility Fund Revenues							
Interest Revenues							
40-06-4600 Interest Income	1,464	335	-	-	-	-	-
Total Interest Revenues	1,464	335	-	-	-	-	-
Other Source Revenues							
40-07-4800 Insurance Reimbursements	76,789	4,640	-	-	-	-	-
40-07-4811 Other Income	2,776	13,739	275	5,000	5,000	1,353	5,000
Total Other Source Revenues	79,565	18,379	275	5,000	5,000	1,353	5,000
Utility Revenues							
40-08-4301 Water Revenue	268,366	300,238	396,659	350,000	350,000	528,759	575,000
40-08-4302 Wastewater Revenue	245,042	282,429	390,840	300,000	300,000	518,848	570,000
40-08-4311 Water Meters	46,396	96,111	95,540	90,000	90,000	89,684	90,000
40-08-4320 Set-Up Fee	5,940	6,470	12,435	10,000	10,000	13,499	15,000
40-08-4321 Tap Connection Fees	13,700	(750)	7,950	15,000	15,000	9,982	12,500
40-08-4390 Late Penalty Fees	8,824	17,542	6,670	15,000	15,000	2,148	10,000
40-08-4971 Contributed Capital	1,246,675	451,706	413,450	-	-	-	-
Total Utility Revenues	1,834,943	1,153,746	1,323,544	780,000	780,000	1,162,920	1,272,500
Transfer-In Revenues							
40-09-4811 Other Income	57	-	-	-	-	-	-
40-09-4950 Transfer In - General Fund	-	375,000	315,751	319,580	319,580	319,580	179,885
Total Transfer-In Revenues	57	375,000	315,751	319,580	319,580	319,580	179,885
Total Utility Fund Revenues	1,916,029	1,547,460	1,639,570	1,104,580	1,104,580	1,483,853	1,457,385

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Expenditures – Department Totals

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Utility Fund Expenditures							
Administration Expenditures							
Personnel Services	222,180	232,928	138,763	366,630	366,630	286,945	593,385
Commodities	2,835	17,024	12,224	14,500	14,500	15,559	19,000
Contractual Services	5,549	9,003	4,597	7,450	7,450	2,846	42,000
Other Services	43,775	77,843	77,166	79,000	79,000	77,034	93,500
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Administration Expenditures	274,339	336,797	232,750	467,580	467,580	382,384	747,885
Water Expenditures							
Personnel Services	-	-	-	-	-	-	-
Commodities	11,382	18,831	20,565	22,000	22,000	17,607	32,000
Contractual Services	125,448	164,261	124,455	159,500	159,500	164,443	134,000
Other Services	428,246	453,103	395,031	383,500	383,500	180,752	467,000
Capital Outlays	-	-	-	-	-	-	75,000
Transfer-Out	-	-	-	-	-	-	-
Total Water Expenditures	565,076	636,195	540,050	565,000	565,000	362,803	708,000
Wastewater Expenditures							
Personnel Services	-	-	-	-	-	-	-
Commodities	11,828	14,930	20,038	24,000	24,000	25,555	25,000
Contractual Services	67,604	114,553	116,359	121,000	121,000	120,258	118,500
Other Services	20,249	129,614	117,061	127,000	127,000	167,308	128,000
Capital Outlays	-	19,893	170,000	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Wastewater Expenditures	99,681	278,990	423,458	272,000	272,000	313,122	271,500
Total Utility Fund Expenditures	939,096	1,251,982	1,196,258	1,304,580	1,304,580	1,058,308	1,727,385

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Administration

DEPARTMENT VISION STATEMENT

To make the City of Manvel a safe place to live, work, and visit by protecting individuals, preserving property, promoting a clean community, and maintaining an exceptional quality of life.

FUNCTIONS

- Administration
- Water Treatment
- Water Distribution
- Wastewater Treatment
- Wastewater Distribution
- Utility Construction

DEPARTMENT DESCRIPTION

The Utility Department is responsible for providing outstanding water and wastewater services to the community while complying with Federal and State superior regulatory requirements. This includes administrative oversight in operations, development maintenance, engineering services, GIS database management, data analysis, innovative solutions and exceptional services to all of our customers. Additional services include project management, plan reviews, contract administration, and investigating infrastructural and technical issues.

FY 2020-21 DEPARTMENT ACCOMPLISHMENTS

- Significantly increased water usage tracking to close in on 90% target goal
- Provided service before, during and after freeze to keep utility customers safe and provide services to houses without causing damage
- Lowered zero consumption reads on water meters to discover issues to correct
- Conducted fire hydrant audit for all City units to discover repair opportunities
- Verified meter sizes City-wide to ensure billing and usage needs were correct

FY 2021-22 DEPARTMENT GOALS

- Provide current and future customers with safe, efficient services while protecting the environment
- Improve operating efficiencies by adding various systems such as SCADA and a loop line circulating system
- Improve operating standards on older lift stations or remove them if needed and enhance newer lift stations operating capabilities
- Continue with training opportunities which may lead to obtaining various required and suggested certifications in water, wastewater, or ground water

CITY OF MANVEL, TEXAS

FISCAL YEAR 2021-22 ANNUAL BUDGET

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Administration Expenditures							
Personnel Services							
40-10-5000 Salaries	142,989	159,345	97,544	256,941	256,941	200,233	401,799
40-10-5002 Overtime	11,340	10,975	949	4,000	4,000	5,541	7,000
40-10-5006 Longevity	720	840	840	120	120	-	240
40-10-5007 Part Time Wages	-	158	-	-	-	-	-
40-10-5010 FICA Expense	10,996	10,617	8,290	20,017	20,017	15,741	31,337
40-10-5030 Health Insurance	30,485	29,506	16,398	46,214	46,214	35,216	83,177
40-10-5031 Vision Insurance	351	349	192	541	541	434	1,065
40-10-5032 Life & LTD	655	713	402	1,129	1,129	819	1,850
40-10-5033 Dental	1,468	1,586	818	2,260	2,260	1,813	4,065
40-10-5034 Retirement	19,509	20,834	12,760	26,873	26,873	21,096	49,338
40-10-5035 Cell Phone Allowance	173	1,004	595	600	600	572	600
40-10-5038 Flex	92	152	57	241	241	130	400
40-10-5039 Flex Card - Health Ins	1,167	1,277	471	2,000	2,000	762	3,601
40-10-5040 Workers Compensation	11,196	-	4,502	5,694	5,694	4,587	8,913
40-10-5041 Pension Expense	(8,962)	(4,428)	(5,054)	-	-	-	-
Total Personnel Services	222,180	232,928	138,763	366,630	366,630	286,945	593,385
Commodities							
40-10-5202 Mowing & Weed Control	355	2,301	-	1,500	1,500	-	-
40-10-5222 Postage	1,813	2,567	2,000	2,000	2,000	2,589	2,500
40-10-5225 Fuel	-	47	-	-	-	-	2,000
40-10-5230 Office Expense	667	-	687	1,000	1,000	1,308	2,000
40-10-5240 Minor Tools & Equipment	-	12,110	9,537	10,000	10,000	11,661	12,500
Total Commodities	2,835	17,024	12,224	14,500	14,500	15,559	19,000
Contractual Services							
40-10-5300 Equipment Rental	3,983	6,732	1,123	5,000	5,000	-	5,000
40-10-5302 Mowing & Weed Control	-	-	-	-	-	-	-
40-10-5418 Employment Testing	-	-	-	-	-	-	500
40-10-5430 Gas Utilities	-	-	-	-	-	312	500
40-10-5432 Rental Equipment	-	-	-	-	-	-	20,000
40-10-5440 Computer Maintenance/Support	-	-	1,442	-	-	178	9,000
40-10-5445 Telephone	-	303	-	-	-	-	4,000
40-10-5446 Uniforms	90	-	556	450	450	880	1,000
40-10-5550 Radio Usage	1,476	1,968	1,476	2,000	2,000	1,476	2,000
Total Contractual Services	5,549	9,003	4,597	7,450	7,450	2,846	42,000
Other Services							
40-10-5615 Credit Card Processing Fees	8,958	10,532	13,741	12,000	12,000	16,895	17,500
40-10-5638 Vehicle Repairs/Maintenance	-	2,204	-	-	-	-	3,000
40-10-5645 Training & Travel	307	2,465	175	2,000	2,000	139	8,000
40-10-5655 Other Expenses	7,772	-	-	-	-	-	-
40-10-5700 Vehicle/Equip Replacement Fees	24,149	62,641	58,000	60,000	60,000	60,000	60,000
40-10-5800 Eng/Consulting/Planning Fees	2,590	-	5,250	5,000	5,000	-	5,000
Total Other Services	43,775	77,843	77,166	79,000	79,000	77,034	93,500
Total Administration Expenditures	274,339	336,797	232,750	467,580	467,580	382,384	747,885

PERSONNEL SCHEDULE	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget
Utility Supervisor	1	1	1	1	1
Plant Operator	1	1	1	2	2
Utility Laborer	1	1	2	2	4
Inspector	-	-	-	-	1
Heavy Equipment Operator	-	-	-	-	1
Total	3	3	4	5	9

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Water

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Water Expenditures							
Commodities							
40-54-5204 Chemicals	9,204	16,300	13,738	18,000	18,000	12,760	18,000
40-54-5225 Fuel	61	422	126	1,000	1,000	-	1,000
40-54-5240 Minor Tools & Equipment	2,116	2,110	6,701	3,000	3,000	4,847	5,000
40-54-5245 Fire Hydrants	-	-	-	-	-	-	8,000
Total Commodities	11,382	18,831	20,565	22,000	22,000	17,607	32,000
Contractual Services							
40-54-5310 New Meter Purchase	44,567	114,811	79,483	100,000	100,000	111,802	80,000
40-54-5312 Other Reimbursements	600	-	-	-	-	-	-
40-54-5325 Utility Billing Charges	249	-	-	-	-	-	-
40-54-5420 Electricity	55,629	29,055	26,200	25,000	25,000	28,274	25,000
40-54-5440 Computer Maintenance/Support	4,484	5,124	6,529	5,000	5,000	6,529	7,500
40-54-5441 Computer Software	824	-	-	-	-	-	-
40-54-5445 Telephone	1,351	1,224	2,556	15,000	15,000	1,516	-
40-54-5446 Uniforms	-	1,074	543	1,500	1,500	1,949	5,000
40-54-5498 Tap Connection Expense	-	1,650	-	-	-	-	-
40-54-5499 Laboratory Expenses	17,744	11,322	9,144	13,000	13,000	14,374	16,500
Total Contractual Services	125,448	164,261	124,455	159,500	159,500	164,443	134,000
Other Services							
40-54-5636 Equipment Repairs/Maintenance	156,203	161,162	105,671	160,000	160,000	151,267	160,000
40-54-5638 Vehicle Repairs/Maintenance	4,671	3,506	3,848	6,000	6,000	8,432	10,000
40-54-5645 Training & Travel	2,394	245	115	2,000	2,000	1,963	8,000
40-54-5700 Vehicle/Equip Replacement Fees	5,955	11,638	9,000	9,000	9,000	9,000	9,000
40-54-5729 Permits & Assessments	3,717	3,707	3,871	4,500	4,500	7,145	6,000
40-54-5742 Subsidence Fees	2,167	4,387	3,900	2,000	2,000	2,945	4,000
40-54-8410 Depreciation Expense	253,138	268,458	268,627	200,000	200,000	-	270,000
Total Other Services	428,246	453,103	395,031	383,500	383,500	180,752	467,000
Capital Outlays							
40-54-6020 Capital Outlay - Equipment	-	-	-	-	-	-	-
40-54-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	75,000
Total Capital Outlays	-	-	-	-	-	-	75,000
Total Water Expenditures	565,076	636,195	540,050	565,000	565,000	362,803	708,000

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Wastewater

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Wastewater Expenditures							
Commodities							
40-56-5204 Chemicals	7,187	8,936	10,156	12,500	12,500	16,220	17,500
40-56-5225 Fuel	3,744	39	-	4,000	4,000	-	-
40-56-5240 Minor Tools & Equipment	896	5,954	9,882	7,500	7,500	9,335	7,500
Total Commodities	11,828	14,930	20,038	24,000	24,000	25,555	25,000
Contractual Services							
40-56-5312 Other Reimbursements	2,662	-	-	-	-	-	-
40-56-5419 Sludge Hauling	33,238	44,090	47,699	50,000	50,000	62,427	55,000
40-56-5420 Electricity	2,859	40,809	34,328	35,000	35,000	35,197	35,000
40-56-5432 Rental Equipment	10,075	17,275	17,802	15,000	15,000	476	10,000
40-56-5445 Telephone	229	538	1,384	1,000	1,000	1,670	2,000
40-56-5446 Uniforms	-	855	1	-	-	-	1,500
40-56-5480 Contract Labor	18,000	-	-	-	-	-	-
40-56-5499 Laboratory Expenses	540	10,985	15,145	20,000	20,000	20,488	15,000
Total Contractual Services	67,604	114,553	116,359	121,000	121,000	120,258	118,500
Other Services							
40-56-5630 Insurance and Bonds	16,045	-	-	-	-	-	-
40-56-5636 Equipment Repairs/Maintenance	2,559	126,330	116,961	125,000	125,000	167,308	125,000
40-56-5645 Training & Travel	1,646	3,284	100	2,000	2,000	-	3,000
Total Other Services	20,249	129,614	117,061	127,000	127,000	167,308	128,000
Capital Outlays							
40-56-6020 Capital Outlay - Equipment	-	19,893	170,000	-	-	-	-
40-56-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	-
Total Capital Outlays	-	19,893	170,000	-	-	-	-
Total Wastewater Expenditures	99,681	278,990	423,458	272,000	272,000	313,122	271,500

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

SECTION 9 – 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 bond indebtedness indicates the date of issuance, effective interest amounts, and outstanding debt at the beginning of the year. The summary of total bond indebtedness shows the total principal and interest requirements to maturity. 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. 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.

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Debt Service Fund Revenues							
Ad Valorem Tax Revenues							
30-01-4000 Current Ad Valorem Tax Rev.	893,094	1,832,543	1,778,562	1,969,182	1,969,182	1,969,172	1,860,000
30-01-4005 Personal Property Taxes	-	-	-	-	-	-	-
30-01-4010 Delinquent Ad Valorem Tax Revenue	18,283	23,732	44,063	25,000	25,000	46,556	40,000
30-01-4011 P&I on Ad Valorem Taxes	5,898	9,877	9,067	-	-	10,351	10,000
Total Ad Valorem Tax Revenues	917,274	1,866,152	1,831,691	1,994,182	1,994,182	2,026,078	1,910,000
Interest Revenues							
30-06-4600 Interest Income	5,006	39,012	13,390	20,000	20,000	2,386	3,000
Total Interest Revenues	5,006	39,012	13,390	20,000	20,000	2,386	3,000
Other Source Revenues							
30-07-4811 Other Income	400	-	89,339	-	-	93,510	93,000
Total Other Source Revenues	400	-	89,339	-	-	93,510	93,000
Transfer-In Revenues							
30-09-4950 Transfer In - General Fund	-	-	-	-	-	-	-
30-09-4951 Transfer In - Utility Fund	-	-	-	-	-	-	-
30-09-4960 Transfer In - MEDC Fund	92,654	90,996	-	92,632	92,632	-	-
Total Transfer-In Revenues	92,654	90,996	-	92,632	92,632	-	-
Total Debt Service Fund Revenues	1,015,334	1,996,160	1,934,420	2,106,814	2,106,814	2,121,974	2,006,000
Debt Service Fund Expenditures							
Other Services							
30-91-7001 Bond Principal	700,000	1,145,000	1,215,000	1,355,000	1,355,000	1,355,000	1,385,000
30-91-7100 Interest Expense	284,705	671,732	657,240	654,762	654,762	654,761	616,322
30-91-7102 Fiscal Agents Fee	1,770	2,150	2,150	5,000	5,000	3,150	3,000
Total Other Services	986,475	1,818,882	1,874,390	2,014,762	2,014,762	2,012,911	2,004,322
Total Debt Service Fund Expenditures	986,475	1,818,882	1,874,390	2,014,762	2,014,762	2,012,911	2,004,322

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Long-Term Debt Principal Balances by Year

	2013 Certificate of Obligation	2014 Tax Notes	2015 GO Refunding	2016 Certificate of Obligation	2017 Certificate of Obligation	2018 Certificate of Obligation	2019 Certificate of Obligation	TOTAL DEBT
9/30/2021	1,410,000	160,000	1,170,000	3,450,000	3,105,000	8,785,000	3,320,000	21,400,000
9/30/2022	1,305,000	0	945,000	3,220,000	2,965,000	8,385,000	3,195,000	20,015,000
9/30/2023	1,200,000	0	715,000	2,990,000	2,820,000	7,970,000	3,060,000	18,755,000
9/30/2024	1,090,000	0	480,000	2,760,000	2,670,000	7,545,000	2,920,000	17,465,000
9/30/2025	980,000	0	240,000	2,530,000	2,515,000	7,105,000	2,775,000	16,145,000
9/30/2026	870,000	0	0	2,300,000	2,355,000	6,655,000	2,625,000	14,805,000
9/30/2027	755,000	0	0	2,070,000	2,190,000	6,190,000	2,470,000	13,675,000
9/30/2028	635,000	0	0	1,840,000	2,020,000	5,710,000	2,310,000	12,515,000
9/30/2029	515,000	0	0	1,610,000	1,845,000	5,215,000	2,140,000	11,325,000
9/30/2030	390,000	0	0	1,380,000	1,665,000	4,705,000	1,965,000	10,105,000
9/30/2031	265,000	0	0	1,150,000	1,480,000	4,180,000	1,785,000	8,860,000
9/30/2032	135,000	0	0	920,000	1,285,000	3,640,000	1,605,000	7,585,000
9/30/2033	0	0	0	690,000	1,085,000	3,080,000	1,420,000	6,275,000
9/30/2034	0	0	0	460,000	880,000	2,505,000	1,230,000	5,075,000
9/30/2035	0	0	0	230,000	670,000	1,910,000	1,035,000	3,845,000
9/30/2036	0	0	0	0	455,000	1,295,000	835,000	2,585,000
9/30/2037	0	0	0	0	230,000	660,000	635,000	1,525,000
9/30/2038	0	0	0	0	0	0	430,000	430,000
9/30/2039	0	0	0	0	0	0	220,000	220,000
9/30/2040	0	0	0	0	0	0	0	0

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Long-Term Debt Principal and Interest Payments by Year

	2013 CO		2014 Tax Note		2015 GO		2016 CO	
	Prin	Int	Prin	Int	Prin	Int	Prin	Int
FY22	105,000	32,930	160,000	1,560	225,000	23,400	230,000	100,050
FY23	105,000	30,988			230,000	18,900	230,000	93,150
FY24	110,000	28,835			235,000	14,200	230,000	86,250
FY25	110,000	26,525			240,000	9,600	230,000	79,350
FY26	110,000	24,105			240,000	4,800	230,000	72,450
FY27	115,000	21,518					230,000	65,550
FY28	120,000	18,755					230,000	58,650
FY29	120,000	15,875					230,000	51,750
FY30	125,000	12,748					230,000	44,850
FY31	125,000	9,373					230,000	37,950
FY32	130,000	5,800					230,000	31,050
FY33	135,000	1,958					230,000	24,150
FY34							230,000	17,250
FY35							230,000	10,350
FY36							230,000	3,450
FY37								
FY38								
FY39								
FY40								
	1,410,000	229,408	160,000	1,560	1,170,000	70,900	3,450,000	776,250

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Long-Term Principal and Interest Payments by Year (cont.)

	2017 CO		2018 CO		2019 CO		TOTAL	
	Prin	Int	Prin	Int	Prin	Int	Prin	Int
FY22	140,000	96,819	400,000	268,469	125,000	93,094	1,385,000	616,322
FY23	145,000	91,119	415,000	256,244	135,000	87,894	1,260,000	578,294
FY24	150,000	85,219	425,000	243,644	140,000	82,394	1,290,000	540,542
FY25	155,000	79,119	440,000	230,669	145,000	76,694	1,320,000	501,957
FY26	160,000	73,619	450,000	217,319	150,000	70,794	1,340,000	463,087
FY27	165,000	68,744	465,000	203,594	155,000	64,694	1,130,000	424,099
FY28	170,000	63,719	480,000	189,419	160,000	58,394	1,160,000	388,937
FY29	175,000	58,544	495,000	174,794	170,000	51,794	1,190,000	352,757
FY30	180,000	53,219	510,000	159,719	175,000	46,644	1,220,000	317,179
FY31	185,000	47,744	525,000	144,194	180,000	43,094	1,245,000	282,354
FY32	195,000	42,044	540,000	128,219	180,000	39,381	1,275,000	246,493
FY33	200,000	36,119	560,000	111,369	185,000	35,503	1,310,000	209,098
FY34	205,000	30,044	575,000	93,634	190,000	31,400	1,200,000	172,328
FY35	210,000	23,819	595,000	74,981	195,000	27,069	1,230,000	136,219
FY36	215,000	17,444	615,000	55,319	200,000	22,625	1,260,000	98,838
FY37	225,000	10,703	635,000	34,213	200,000	18,125	1,060,000	63,041
FY38	230,000	3,594	660,000	11,550	205,000	13,312	1,095,000	28,456
FY39					210,000	8,125	210,000	8,125
FY40					220,000	2,750	220,000	2,750
	3,105,000	881,628	8,785,000	2,597,347	3,320,000	873,780	21,400,000	5,430,873

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Certificates of Obligation - Series 2013

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2/15/2022	105,000.00	16,937.50	121,937.50
8/15/2022		15,992.50	15,992.50
2/15/2023	105,000.00	15,992.50	120,992.50
8/15/2023		14,995.00	14,995.00
2/15/2024	110,000.00	14,995.00	124,995.00
8/15/2024		13,840.00	13,840.00
2/15/2025	110,000.00	13,840.00	123,840.00
8/15/2025		12,685.00	12,685.00
2/15/2026	110,000.00	12,685.00	122,685.00
8/15/2026		11,420.00	11,420.00
2/15/2027	115,000.00	11,420.00	126,420.00
8/15/2027		10,097.50	10,097.50
2/15/2028	120,000.00	10,097.50	130,097.50
8/15/2028		8,657.50	8,657.50
2/15/2029	120,000.00	8,657.50	128,657.50
8/15/2029		7,217.50	7,217.50
2/15/2030	125,000.00	7,217.50	132,217.50
8/15/2030		5,530.00	5,530.00
2/15/2031	125,000.00	5,530.00	130,530.00
8/15/2031		3,842.50	3,842.50
2/15/2032	130,000.00	3,842.50	133,842.50
8/15/2032		1,957.50	1,957.50
2/15/2033	135,000.00	1,957.50	136,957.50
	\$1,410,000.00	\$229,407.50	\$1,639,407.50

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Tax Notes - Series 2014

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/1/2021	160,000.00	1,560.00	161,560.00
	\$160,000.00	\$1,560.00	\$161,560.00

GO Refunding Bonds - Series 2015

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2/15/2022		11,700.00	11,700.00
8/15/2022	225,000.00	11,700.00	236,700.00
2/15/2023		9,450.00	9,450.00
8/15/2023	230,000.00	9,450.00	239,450.00
2/15/2024		7,100.00	7,100.00
8/15/2024	235,000.00	7,100.00	242,100.00
2/15/2025		4,800.00	4,800.00
8/15/2025	240,000.00	4,800.00	244,800.00
2/15/2026		2,400.00	2,400.00
8/15/2026	240,000.00	2,400.00	242,400.00
	\$1,170,000.00	\$70,900.00	\$1,240,900.00

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Certificates of Obligation - Series 2016

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2/15/2022	230,000.00	51,750.00	281,750.00
8/15/2022		48,300.00	48,300.00
2/15/2023	230,000.00	48,300.00	278,300.00
8/15/2023		44,850.00	44,850.00
2/15/2024	230,000.00	44,850.00	274,850.00
8/15/2024		41,400.00	41,400.00
2/15/2025	230,000.00	41,400.00	271,400.00
8/15/2025		37,950.00	37,950.00
2/15/2026	230,000.00	37,950.00	267,950.00
8/15/2026		34,500.00	34,500.00
2/15/2027	230,000.00	34,500.00	264,500.00
8/15/2027		31,050.00	31,050.00
2/15/2028	230,000.00	31,050.00	261,050.00
8/15/2028		27,600.00	27,600.00
2/15/2029	230,000.00	27,600.00	257,600.00
8/15/2029		24,150.00	24,150.00
2/15/2030	230,000.00	24,150.00	254,150.00
8/15/2030		20,700.00	20,700.00
2/15/2031	230,000.00	20,700.00	250,700.00
8/15/2031		17,250.00	17,250.00
2/15/2032	230,000.00	17,250.00	247,250.00
8/15/2032		13,800.00	13,800.00
2/15/2033	230,000.00	13,800.00	243,800.00
8/15/2033		10,350.00	10,350.00
2/15/2034	230,000.00	10,350.00	240,350.00
8/15/2034		6,900.00	6,900.00
2/15/2035	230,000.00	6,900.00	236,900.00
8/15/2035		3,450.00	3,450.00
2/15/2036	230,000.00	3,450.00	233,450.00
	\$3,450,000.00	\$776,250.00	\$4,226,250.00

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Certificates of Obligation - Series 2017

	PRINCIPAL	INTEREST	TOTAL
2/15/2022	140,000.00	49,809.38	189,809.38
8/15/2022		47,009.38	47,009.38
2/15/2023	145,000.00	47,009.38	192,009.38
8/15/2023		44,109.38	44,109.38
2/15/2024	150,000.00	44,109.38	194,109.38
8/15/2024		41,109.38	41,109.38
2/15/2025	155,000.00	41,109.38	196,109.38
8/15/2025		38,009.38	38,009.38
2/15/2026	160,000.00	38,009.38	198,009.38
8/15/2026		35,609.38	35,609.38
2/15/2027	165,000.00	35,609.38	200,609.38
8/15/2027		33,134.38	33,134.38
2/15/2028	170,000.00	33,134.38	203,134.38
8/15/2028		30,584.38	30,584.38
2/15/2029	175,000.00	30,584.38	205,584.38
8/15/2029		27,959.38	27,959.38
2/15/2030	180,000.00	27,959.38	207,959.38
8/15/2030		25,259.38	25,259.38
2/15/2031	185,000.00	25,259.38	210,259.38
8/15/2031		22,484.38	22,484.38
2/15/2032	195,000.00	22,484.38	217,484.38
8/15/2032		19,559.38	19,559.38
2/15/2033	200,000.00	19,559.38	219,559.38
8/15/2033		16,559.38	16,559.38
2/15/2034	205,000.00	16,559.38	221,559.38
8/15/2034		13,484.38	13,484.38
2/15/2035	210,000.00	13,484.38	223,484.38
8/15/2035		10,334.38	10,334.38
2/15/2036	215,000.00	10,334.38	225,334.38
8/15/2036		7,109.38	7,109.38
2/15/2037	225,000.00	7,109.38	232,109.38
8/15/2037		3,593.75	3,593.75
2/15/2038	230,000.00	3,593.75	233,593.75
	\$3,105,000.00	\$881,628.28	\$3,986,628.28

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Certificates of Obligation - Series 2018

	PRINCIPAL	INTEREST	TOTAL
2/15/2022	400,000.00	137,234.38	537,234.38
8/15/2022		131,234.38	131,234.38
2/15/2023	415,000.00	131,234.38	546,234.38
8/15/2023		125,009.38	125,009.38
2/15/2024	425,000.00	125,009.38	550,009.38
8/15/2024		118,634.38	118,634.38
2/15/2025	440,000.00	118,634.38	558,634.38
8/15/2025		112,034.38	112,034.38
2/15/2026	450,000.00	112,034.38	562,034.38
8/15/2026		105,284.38	105,284.38
2/15/2027	465,000.00	105,284.38	570,284.38
8/15/2027		98,309.38	98,309.38
2/15/2028	480,000.00	98,309.38	578,309.38
8/15/2028		91,109.38	91,109.38
2/15/2029	495,000.00	91,109.38	586,109.38
8/15/2029		83,684.38	83,684.38
2/15/2030	510,000.00	83,684.38	593,684.38
8/15/2030		76,034.38	76,034.38
2/15/2031	525,000.00	76,034.38	601,034.38
8/15/2031		68,159.38	68,159.38
2/15/2032	540,000.00	68,159.38	608,159.38
8/15/2032		60,059.30	60,059.30
2/15/2033	560,000.00	60,059.30	620,059.30
8/15/2033		51,309.38	51,309.38
2/15/2034	575,000.00	51,309.38	626,309.38
8/15/2034		42,325.00	42,325.00
2/15/2035	595,000.00	42,325.00	637,325.00
8/15/2035		32,656.25	32,656.25
2/15/2036	615,000.00	32,656.25	647,656.25
8/15/2036		22,662.50	22,662.50
2/15/2037	635,000.00	22,662.50	657,662.50
8/15/2037		11,550.00	11,550.00
2/15/2038	660,000.00	11,550.00	671,550.00
	\$8,785,000.00	\$2,597,347.00	\$11,382,347.00

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

Certificates of Obligation - Series 2019

	PRINCIPAL	INTEREST	TOTAL
2/15/2022	125,000.00	47,796.88	172,796.88
8/15/2022		45,296.88	45,296.88
2/15/2023	135,000.00	45,296.88	180,296.88
8/15/2023		42,596.88	42,596.88
2/15/2024	140,000.00	42,596.88	182,596.88
8/15/2024		39,796.88	39,796.88
2/15/2025	145,000.00	39,796.88	184,796.88
8/15/2025		36,896.88	36,896.88
2/15/2026	150,000.00	36,896.88	186,896.88
8/15/2026		33,896.88	33,896.88
2/15/2027	155,000.00	33,896.88	188,896.88
8/15/2027		30,796.88	30,796.88
2/15/2028	160,000.00	30,796.88	190,796.88
8/15/2028		27,596.88	27,596.88
2/15/2029	170,000.00	27,596.88	197,596.88
8/15/2029		24,196.88	24,196.88
2/15/2030	175,000.00	24,196.88	199,196.88
8/15/2030		22,446.88	22,446.88
2/15/2031	180,000.00	22,446.88	202,446.88
8/15/2031		20,646.88	20,646.88
2/15/2032	180,000.00	20,646.88	200,646.88
8/15/2032		18,734.38	18,734.38
2/15/2033	185,000.00	18,734.38	203,734.38
8/15/2033		16,768.75	16,768.75
2/15/2034	190,000.00	16,768.75	206,768.75
8/15/2034		14,631.25	14,631.25
2/15/2035	195,000.00	14,631.25	209,631.25
8/15/2035		12,437.50	12,437.50
2/15/2036	200,000.00	12,437.50	212,437.50
8/15/2036		10,187.50	10,187.50
2/15/2037	200,000.00	10,187.50	210,187.50
8/15/2037		7,937.50	7,937.50
2/15/2038	205,000.00	7,937.50	212,937.50
8/15/2038		5,375.00	5,375.00
2/15/2039	210,000.00	5,375.00	215,375.00
8/15/2039		2,750.00	2,750.00
2/15/2040	220,000.00	2,750.00	222,750.00
	\$3,320,000.00	\$873,778.24	\$4,193,778.24

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

SECTION 10 – CAPITAL PROJECTS FUNDS



The Capital Projects Fund provides for the accounting of projects over \$25,000 that are expected to take longer than the annual budget appropriates and has a useful life of more than 5 years. The Capital Project Fund accounts for the revenues and expenditures on an annual basis, while the overall Capital Improvement Plan (CIP) accounts for each project’s total revenues and expenditures over several years.

The Capital Projects Bond Fund provides for the accounting of projects over \$25,000 that are expected to take longer than the annual budget appropriates and has a useful life of more than 5 years. These projects have the added stipulation that all or some of the moneys used are generated from bond issuances. The Capital Projects Bond Fund was merged back into the Capital Projects Fund and is now included for reference purposes while historical values are still relevant.

CAPITAL PROJECTS FUND

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Capital Projects Fund Revenues							
Interest Revenues							
50-06-4600 Interest Income	135,473	58,478	31,051	200,000	200,000	7,959	10,000
Total Interest Revenues	135,473	58,478	31,051	200,000	200,000	7,959	10,000
Other Source Revenues							
50-07-4704 Grant Revenues	140,087	-	-	322,000	431,513	109,513	-
50-07-4811 Other Income	50,000	-	1,200,000	1,950,000	1,950,000	1,950,000	-
50-07-4830 Bond Proceeds	13,360,000	-	-	-	-	-	-
50-07-4831 Bond Premium	230,869	-	-	-	-	-	-
Total Other Source Revenues	13,780,956	-	1,200,000	2,272,000	2,381,513	2,059,513	-
Transfer-In Revenues							
50-07-4950 Transfer In - Gen Fund	1,725,000	695,000	-	-	-	-	-
50-07-4960 Transfer In - MEDC Fund	789,097	-	-	-	765,000	-	-
50-07-4963 Transfer In - Impact Fee Fund	310,000	400,000	400,000	-	487,000	1,401,980	-
50-09-4950 Transfer In - Gen Fund	-	-	300,000	350,000	350,000	1,350,000	-
50-09-4963 Transfer In - Impact Fee Fund	-	-	-	-	-	-	600,250
50-09-4964 Transfer In - Cap Projects Bond Fund	-	-	-	14,101,956	14,101,956	13,617,516	-
50-09-4999 Transfer In - Fund Balance	-	-	-	-	966,274	966,274	13,760,186
Total Transfer-In Revenues	2,824,097	1,095,000	700,000	14,451,956	16,670,230	17,335,770	14,710,436
Total Capital Projects Fund Revenues	16,740,526	1,153,478	1,931,051	16,923,956	19,251,743	19,403,242	14,720,436

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Capital Projects Fund Expenditures							
Personnel Services							
50-91-5000 Salaries	-	-	-	100,000	77,000	64,615	-
50-91-5006 Longevity	-	-	-	-	-	-	-
50-91-5010 FICA Expense	-	-	-	-	5,500	4,924	-
50-91-5030 Health Insurance	-	-	-	-	9,300	9,150	-
50-91-5031 Vision Insurance	-	-	-	-	150	108	-
50-91-5032 Life Insurance & LTD	-	-	-	-	300	264	-
50-91-5033 Dental Insurance	-	-	-	-	500	452	-
50-91-5034 Retirement	-	-	-	-	7,200	6,604	-
50-91-5035 Cell Phone Allowance	-	-	-	-	-	-	-
50-91-5038 Flex Admin Expense	-	-	-	-	50	44	-
50-91-5039 Flex Card Expense Health Ins	-	-	-	-	-	-	-
50-91-5040 Workers Compensation	-	-	-	-	-	-	-
Total Personnel Services	-	-	-	100,000	100,000	86,162	-
Capital Outlays							
50-91-6030 Capital Outlay - Vehicle	-	-	-	-	31,527	31,527	-
50-91-7105 Bond Issuance Costs	282,299	-	-	-	-	-	-
50-91-7402 Master Water Plan	-	-	-	-	150,000	150,000	-
50-91-7403 Master Wastewater Plan	-	-	-	-	150,000	150,000	-
50-91-7404 City Hall Front Parking Lot	-	-	-	-	-	-	50,000
50-91-7408 City Hall Bldg-Expansion	3,212	434,400	1,955,103	-	-	-	-
50-91-7409 Rogers/Holley Street Construction	23,325	1,622	-	-	-	-	-
50-91-7410 Technology Equipment	314	-	-	-	-	-	-
50-91-7419 Council Approved Projects	-	-	-	-	744,260	744,260	-
50-91-7502 Water Plant Improvements	182,726	-	-	750,000	750,000	46,700	703,300
50-91-7504 Large Ave WW Line	807,898	-	-	-	-	-	-
50-91-7506 Elevated Storage Tank	-	-	-	2,200,000	2,200,000	55,450	5,978,320
50-91-7507 Surface Water Rights Acquisition	-	-	-	300,000	300,000	295,993	300,000
50-91-7510 Tankersley Waterline Loop	30,338	305,800	-	-	-	-	-
50-91-7511 Municipal Complex	4,696,262	-	-	4,607,155	4,607,155	1,443,409	3,163,746
50-91-7512 Rogers Road West Waterline Loop	169,707	-	-	-	-	-	-
50-91-7513 Little Rascals Econ Dev Project	-	117,506	-	-	-	-	-
50-91-7516 East WWTP	-	-	-	1,531,121	2,031,121	50,000	1,972,000
50-91-7517 West WWTP	-	-	-	1,572,660	1,072,660	-	1,072,660
50-91-7518 Cemetary Waterline Loop	-	28,400	360,450	-	-	-	-
50-91-7522 Almost Heaven	-	-	-	500,000	500,000	-	500,000
50-91-7523 Purchases of Land	-	495,000	-	-	-	-	-
50-91-7524 Masters/Jordan Development	-	-	-	265,083	265,083	265,083	-
50-91-7525 Large Avenue Phase 3	-	-	-	663,500	663,500	708,906	-
50-91-7527 Hwy 288 Water Line Interconnect	-	-	-	400,000	400,000	-	-
50-91-7528 Manvel Pkwy Water Line Ext	-	-	-	400,000	400,000	-	-
50-91-7530 IT Project	-	-	-	250,000	250,000	250,000	250,000
50-91-7531 Building Planning	-	-	-	100,000	100,000	82,687	-
50-91-7532 Wastewater Improvements	-	-	-	1,750,000	1,750,000	156,125	1,730,500
50-91-7533 SCADA Improvements	-	-	-	322,000	322,000	21,590	-
50-91-7559 Other Projects	8,791	-	-	-	-	-	-
Total Capital Outlays	6,204,873	1,382,729	2,315,553	15,611,519	16,687,306	4,451,729	15,720,526
Transfer-Out							
50-91-8651 Transfer to Capital Projects Bond Fun	-	13,076,677	700,000	-	-	-	-
Total Transfer-Out	-	13,076,677	700,000	-	-	-	-
Total Capital Projects Fund Expenditures	6,204,873	14,459,406	3,015,553	15,711,519	16,787,306	4,537,891	15,720,526
Net Revenues over (Expenditures)	10,535,654	(13,305,928)	(1,084,502)	1,212,437	2,464,437	14,865,350	(1,000,090)
Fund Balance - Beginning	-	-	2,843,933	1,759,431	1,759,431	1,759,431	14,760,276
Fund Balance - Transfer Out	-	-	-	(966,274)	(966,274)	(966,274)	(13,760,186)
Fund Balance - Ending	10,535,654	(13,305,928)	1,759,431	2,005,594	3,257,594	15,658,508	-

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

CAPITAL PROJECTS BOND FUND

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Original Budget	FY 2020-21 Revised Budget	FY 2020-21 Estimated Totals	FY 2021-22 Proposed Budget
Capital Projects Bond Fund Revenues							
Interest Revenues							
51-06-4600 Interest Income	-	3	117,629	-	-	-	-
51-51-4600 Interest Income	-	276,696	-	-	-	-	-
Total Interest Revenues	-	276,698	117,629	-	-	-	-
Other Source Revenues							
51-07-4830 Bond Proceeds	-	-	3,445,000	-	-	-	-
51-07-4831 Bond Premium	-	-	149,194	-	-	-	-
Total Other Source Revenues	-	-	3,594,194	-	-	-	-
Transfer-In Revenues							
51-09-4999 Transfer In - Fund Balance	-	-	-	14,101,956	14,101,956	13,617,516	-
51-51-4954 Transfer From - Capital Projects Fund	-	13,076,677	700,000	-	-	-	-
Total Transfer-In Revenues	-	13,076,677	700,000	14,101,956	14,101,956	13,617,516	-
Total Capital Projects Bond Fund Revenues	-	13,353,375	4,411,823	14,101,956	14,101,956	13,617,516	-
Capital Projects Bond Fund Expenditures							
Capital Outlays							
51-51-7105 Bond Issuance Costs	-	-	92,452	-	-	-	-
51-51-7506 Elevated Storage Tank	-	-	-	-	-	-	-
51-51-7507 Surface Water Rights Acquisition	-	24,562	294,749	-	-	-	-
51-51-7511 Municipal Complex	-	4,100	439,367	-	-	-	-
51-51-7519 East WWTP	-	-	-	-	-	-	-
51-51-7520 West WWTP	-	-	-	-	-	-	-
51-51-7521 West Water Loop	-	-	-	-	-	-	-
51-51-7522 Almost Heaven	-	-	-	-	-	-	-
51-51-7524 Masters/Jordan Land Development	-	-	3,226,452	-	-	-	-
51-51-7525 Large Avenue Phase 3	-	-	53,000	-	-	-	-
51-51-8010 Payments to Escrow Agents	-	13,000	-	-	-	-	-
Total Capital Outlays	-	41,662	4,106,020	-	-	-	-
Transfer-Out							
51-95-8582 Transfer To - Capital Projects Fund	-	-	-	14,101,956	14,101,956	13,617,516	-
Total Transfer-Out	-	-	-	14,101,956	14,101,956	13,617,516	-
Total Capital Projects Bond Fund Expenditures	-	41,662	4,106,020	14,101,956	14,101,956	13,617,516	-
Net Revenues over (Expenditures)	-	13,311,713	305,803	-	-	-	-
Fund Balance - Beginning	-	-	13,311,713	13,617,516	13,617,516	13,617,516	-
Fund Balance - Transfer Out	-	-	-	(13,617,516)	(13,617,516)	(13,617,516)	-
Fund Balance - Ending	-	13,311,713	13,617,516	-	-	-	-

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CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

SECTION 11 – CAPITAL IMPROVEMENTS PROGRAM (CIP)



The City of Manvel Capital Improvements 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. The threshold for capital projects was established as projects that exceed \$25,000.

The current CIP is used as a planning tool and provides for construction or acquired assets over a five (5) year period. Projects are analyzed and funded based on funding needs and projections. On some occasions, other sources of funding are made to allow the total project to occur.

Some planned projects in the future involve the purchase of services and land and may not require future maintenance. Those facility projects that are planned will require additional utility and maintenance and often are not material.

Per City Charter, the CIP will continue to be reviewed and updated on an annual basis. The update will consist of both new projects and added updates to existing projects. Updates may include revised scope, cost, or scheduling, as appropriate. The City's FY2016-2020 identified 30 Projects which have been slightly modified as a result of added needs or retooled programs.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====



MASTER WATER PLAN

Project Name:	Master Water Plan						Status:	In Progress
Project Description:	The purpose of the master water plan is to evaluate the existing water distribution system, identify future water demands to be met by the system, identify recommended improvements, and serve as a guiding document for future capital projects and developer-driven initiatives.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
				\$150,000			\$150,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding			\$150,000				\$150,000
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services			\$140,000				\$140,000
Studies/Analysis			\$10,000				\$10,000
Land/ROW							\$0
Construction							\$0
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====



MASTER WASTEWATER PLAN

Project Name:	Master Wastewater Plan						Status:	In Progress
Project Description:	The goals of the master wastewater plan are to develop wastewater flow projections for existing and future developments, conduct wastewater system analyses, and identify and develop wastewater system improvement recommendations for collection and treatment projects.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
					\$150,000		\$150,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding			\$150,000				\$150,000
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services			\$140,000				\$140,000
Studies/Analysis			\$10,000				\$10,000
Land/ROW							\$0
Construction							\$0
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

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WATER PLANT IMPROVEMENTS

Project Name:	Water Plant Improvements						Status:	Future
Project Description:	Developers have agreements with the City to pay for improvements to water plants to provide water to expanding subdivisions within Manvel. These payments are made in incremental blocks and the upgrades to the water/wastewater are handled by the City.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
				\$750,000			\$750,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other			\$50,000	\$700,000			\$750,000
Funding Total	\$0	\$0	\$50,000	\$700,000	\$0	\$0	\$750,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services				\$700,000			\$700,000
Studies/Analysis			\$50,000				\$50,000
Land/ROW							\$0
Construction							\$0
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$50,000	\$700,000	\$0	\$0	\$750,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

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ELEVATED STORAGE TANK

Project Name:	Elevated Storage Tank						Status:	Future
Project Description:	TCEQ regulations require elevated storage capacity of 100 gallons per connection for systems with more than 2,500 connections. Currently, the City serves approximately 1,200 connections. With the anticipated growth in Manvel, the trigger of 2,500 could be reached soon.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
				\$6,000,000			\$6,000,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation			\$50,000	\$2,150,000			\$2,200,000
City Funding							\$0
Utility Funding							\$0
Impact Fees				\$3,800,000			\$3,800,000
Other							\$0
Funding Total	\$0	\$0	\$50,000	\$5,950,000	\$0	\$0	\$6,000,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services			\$50,000				\$50,000
Studies/Analysis							\$0
Land/ROW							\$0
Construction				\$5,700,000			\$5,700,000
Equipment							\$0
Other				\$250,000			\$250,000
Project Total	\$0	\$0	\$50,000	\$5,950,000	\$0	\$0	\$6,000,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel					\$2,500	\$2,625	\$5,125
Operation & Maintenance					\$1,000	\$1,100	\$2,100
Total	\$0	\$0	\$0	\$0	\$3,500	\$3,725	\$7,225

CITY OF MANVEL, TEXAS

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SURFACE WATER RIGHTS ACQUISITION

Project Name:	Surface Water Rights Acquisition						Status:	In Progress
Project Description:	As water demands increase in Manvel, the need to diversify supply sources will also increase. Currently, all the City's drinking water and fire protection come from ground water. In addition to land owner wells, there are also 5 small plants across the City that have a total capacity of about 3 MGD.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
						\$1,500,000	\$1,500,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation		\$300,000	\$300,000	\$300,000	\$300,000		\$1,200,000
City Funding							\$0
Utility Funding						\$300,000	\$300,000
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction							\$0
Equipment							\$0
Other		\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
Project Total	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

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CITY CENTER/MUNICIPAL COMPLEX

Project Name:	City Center/Municipal Complex						Status:	In Progress
Project Description:	The City Center reaffirms a commitment to providing a lifestyle rich with small-town charm and sense of community by offering a place for residents, friends and neighbors to come together for special events and for day-to-day interaction. This complex will include a new City Hall, Police Station, Library, Municipal Court, and a sports complex.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
	\$9,300,000						\$9,300,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation	\$4,696,262		\$1,443,409	\$3,160,329			\$9,300,000
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$4,696,262	\$0	\$1,443,409	\$3,160,329	\$0	\$0	\$9,300,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW	\$4,696,262						\$4,696,262
Construction			\$1,443,409	\$3,160,329			\$4,603,738
Equipment							\$0
Other							\$0
Project Total	\$4,696,262	\$0	\$1,443,409	\$3,160,329	\$0	\$0	\$9,300,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance					\$25,000	\$35,000	\$60,000
Total	\$0	\$0	\$0	\$0	\$25,000	\$35,000	\$60,000

CITY OF MANVEL, TEXAS

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REGIONAL WASTEWATER TREATMENT PLANTS

Project Name:	Regional Wastewater Treatment Plants						Status:	In Progress
Project Description:	Construct a new East Service Area and West Service Area WWTP. Construction is needed to divert infrastructure to pump wastewater from the Central to East Service Area. West Service Area will need consolidation to infrastructure. Extension of wastewater service via gravity lines, lift stations and force mains will be pushed to areas of growth.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
					\$71,097,860		\$71,097,860	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation			\$50,000	\$3,044,660			\$3,094,660
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other						\$68,003,200	\$68,003,200
Funding Total	\$0	\$0	\$50,000	\$3,044,660	\$0	\$68,003,200	\$71,097,860

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW			\$50,000	\$3,044,660			\$3,094,660
Construction						\$68,003,200	\$68,003,200
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$50,000	\$3,044,660	\$0	\$68,003,200	\$71,097,860

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel					\$22,500	\$420,000	\$442,500
Operation & Maintenance					\$162,500	\$1,257,500	\$1,420,000
Total	\$0	\$0	\$0	\$0	\$185,000	\$1,677,500	\$1,862,500

CITY OF MANVEL, TEXAS

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ALMOST HEAVEN PARK IMPROVEMENTS

Project Name:	Almost Heaven Park Improvements						Status:	Future
Project Description:	The former site of the Almost Heaven RV Resort has been conveyed as park property to the City of Manvel. This addition to the park system offers amenities to provide for recreation for residents. Improvements include the addition of a parking lot, decomposed granite trails, landscape improvements, and utility and seating additions.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
		\$500,000					\$500,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation						\$500,000	\$500,000
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$0	\$0	\$0	\$500,000	\$500,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction						\$500,000	\$500,000
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$0	\$0	\$0	\$500,000	\$500,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance						\$52,000	\$52,000
Total	\$0	\$0	\$0	\$0	\$0	\$52,000	\$52,000

CITY OF MANVEL, TEXAS

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MASTERS/JORDAN LAND DEVELOPMENT

Project Name:	Masters/Jordan Land Development						Status:	In Progress
Project Description:	This land can be used for multiple purposes. The minerals in the ground can be removed and sold with the help of external companies. The land can then be used a retention source to remove potential flood waters and serve as a center to a recreational area.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
	\$3,491,535						\$3,491,535	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation		\$3,226,452	\$265,083				\$3,491,535
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$3,226,452	\$265,083	\$0	\$0	\$0	\$3,491,535

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW		\$3,226,452					\$3,226,452
Construction							\$0
Equipment							\$0
Other			\$265,083				\$265,083
Project Total	\$0	\$3,226,452	\$265,083	\$0	\$0	\$0	\$3,491,535

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

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LARGE AVENUE

Project Name:	Large Avenue						Status:	In Progress
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 back-up road to SH 6.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
			\$761,906				\$761,906	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other		\$53,000	\$708,906				\$761,906
Funding Total	\$0	\$53,000	\$708,906	\$0	\$0	\$0	\$761,906

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services		\$53,000					\$53,000
Studies/Analysis							\$0
Land/ROW							\$0
Construction			\$633,906				\$633,906
Equipment							\$0
Other			\$75,000				\$75,000
Project Total	\$0	\$53,000	\$708,906	\$0	\$0	\$0	\$761,906

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance				\$500	\$500	\$1,000	\$2,000
Total	\$0	\$0	\$0	\$500	\$500	\$1,000	\$2,000

CITY OF MANVEL, TEXAS

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IT PROJECT

Project Name:	IT Project						Status:	In Progress
Project Description:	In order to have adequate communications and back-up data, the City needs infrastructure in the form of IT networking. The fiber cables can interconnect City facilities as well as allow for future use with traffic monitoring, wi-fi, and other possibilities.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
	\$1,000,000						\$1,000,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding			\$250,000	\$250,000	\$250,000	\$250,000	\$1,000,000
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$1,000,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction							\$0
Equipment							\$0
Other			\$250,000	\$250,000	\$250,000	\$250,000	\$1,000,000
Project Total	\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$1,000,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

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WASTEWATER IMPROVEMENTS

Project Name:	Wastewater Improvements						Status:	In Progress
Project Description:	Developers have agreements with the City to pay for improvements to wastewater infrastructure to provide wastewater services to expanding subdivisions within Manvel. These payments are made in incremental blocks and the upgrades to the water/wastewater are handled by the City.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
					\$1,750,000		\$1,750,000	

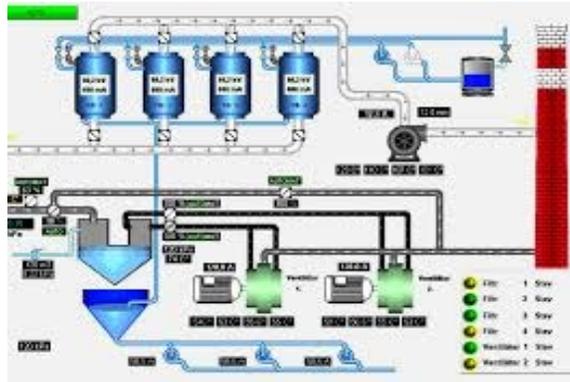
Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other			\$156,125	\$1,593,875			\$1,750,000
Funding Total	\$0	\$0	\$156,125	\$1,593,875	\$0	\$0	\$1,750,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction							\$0
Equipment							\$0
Other			\$156,125	\$1,593,875			\$1,750,000
Project Total	\$0	\$0	\$156,125	\$1,593,875	\$0	\$0	\$1,750,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

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SCADA IMPROVEMENTS

Project Name:	SCADA Improvements						Status:	In Progress
Project Description:	Supervisory Control and Data Acquisition (SCADA) systems collect data from assets in the City and report that data back to one central location to make monitoring of the treatment plants, lift stations, and water quality between those point more efficient.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
				\$322,000			\$322,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other			\$21,590	\$300,410			\$322,000
Funding Total	\$0	\$0	\$21,590	\$300,410	\$0	\$0	\$322,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services			\$21,590				\$21,590
Studies/Analysis							\$0
Land/ROW							\$0
Construction							\$0
Equipment				\$300,410			\$300,410
Other							\$0
Project Total	\$0	\$0	\$21,590	\$300,410	\$0	\$0	\$322,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

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POLICE STATION PARK RENOVATION

Project Name:	Police Station Park Renovation						Status:	Future
Project Description:	The park at the Police Station on Masters Road is a small neighborhood park with a playground and open space. Improvements would include a new group picnic pavilion, decomposed granite trails, new playground, dog park, landscape improvements, new and added parking lots, and improved access to drinking fountains and restrooms.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
		\$4,360,000					\$4,360,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation						\$4,360,000	\$4,360,000
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$0	\$0	\$0	\$4,360,000	\$4,360,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction						\$4,360,000	\$4,360,000
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$0	\$0	\$0	\$4,360,000	\$4,360,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance						\$19,000	\$19,000
Total	\$0	\$0	\$0	\$0	\$0	\$19,000	\$19,000

CITY OF MANVEL, TEXAS

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CROIX MEMORIAL PARK RENOVATION

Project Name:	Croix Memorial Park Renovations						Status:	Future
Project Description:	Croix Park is the largest of the two parks in the City offering beautiful shade trees with picnic areas and a gazebo. Needed improvements are replacing restrooms, adding walking paths and a dog park, building a larger covered pavilion, and landscape improvements.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
		\$1,780,000					\$1,780,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding			\$250,000	\$250,000		\$1,280,000	\$1,780,000
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$250,000	\$250,000	\$0	\$1,280,000	\$1,780,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction						\$1,780,000	\$1,780,000
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$0	\$0	\$0	\$1,780,000	\$1,780,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance						\$14,900	\$14,900
Total	\$0	\$0	\$0	\$0	\$0	\$14,900	\$14,900

CITY OF MANVEL, TEXAS

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MULTI-PURPOSE TRAIL SYSTEM

Project Name:	Multi-Purpose Trail System						Status:	Future
Project Description:	Trails and bikeways are a key component of a parks and recreation system in addition to facilitating non-motorized means of transportation. Manvel has a great opportunity to capture space for trails prior to becoming a "built-out" community. Currently, there is no city-wide system of pedestrian facilities that exists.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
		\$21,720,000					\$21,720,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation						\$21,720,000	\$21,720,000
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$0	\$0	\$0	\$21,720,000	\$21,720,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction						\$21,720,000	\$21,720,000
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$0	\$0	\$0	\$21,720,000	\$21,720,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance						\$10,000	\$10,000
Total	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====



COUNTY ROAD 58 MUNICIPAL FACILITY

Project Name:	County Road 58 Municipal Facility					Status:	Future
Project Description:	The County Road 58 Municipal Facility is adjacent property on the south side of Mustang Bayou. The property is the site of a former sand quarry and is in the process of being converted from its former use. The site will consist of a large lake, restrooms, group picnic pavilion, playgrounds, sand volleyball, landscape improvements, utilities and seating additions.						
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total
		\$1,650,000					\$1,650,000

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation						\$1,650,000	\$1,650,000
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$0	\$0	\$0	\$1,650,000	\$1,650,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction						\$1,650,000	\$1,650,000
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$0	\$0	\$0	\$1,650,000	\$1,650,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance						\$13,000	\$13,000
Total	\$0	\$0	\$0	\$0	\$0	\$13,000	\$13,000

CITY OF MANVEL, TEXAS

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NEIGHBORHOOD PARK PROTOTYPE (1.5 TO 2 ACRES)

Project Name:	Neighborhood Park Prototype (1.5 to 2 acres)						Status:	Future
Project Description:	This park will emphasize activities toward young children, play equipment, and open space. Minor passive areas are provided for adult use and may include seating areas and picnic and shade structures/gazebos. Typically, an architectural element (e.g. gazebo) is the focal point. Other amenities include park benches, picnic settings, bike racks, pathways, and parking.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
		\$550,000					\$550,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation						\$550,000	\$550,000
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$0	\$0	\$0	\$550,000	\$550,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction						\$550,000	\$550,000
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$0	\$0	\$0	\$550,000	\$550,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance						\$7,000	\$7,000
Total	\$0	\$0	\$0	\$0	\$0	\$7,000	\$7,000

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NEIGHBORHOOD PARK PROTOTYPE (4 TO 6 ACRES)

Project Name:	Neighborhood Park Prototype (4 to 6 acres)						Status:	Future
Project Description:	This park's development has a special emphasis on play equipment for older children, including large openings in the landscape to provide opportunities for organized sporting activities. Areas for passive recreation, passive picnic, and barbecue areas will be shaded by canopy trees.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
		\$1,820,000					\$1,820,000	

Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation						\$1,820,000	\$1,820,000
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$0	\$0	\$0	\$1,820,000	\$1,820,000

Spending Phases	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction						\$1,820,000	\$1,820,000
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$0	\$0	\$0	\$1,820,000	\$1,820,000

Associated Operating Costs	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel							\$0
Operation & Maintenance						\$7,000	\$7,000
Total	\$0	\$0	\$0	\$0	\$0	\$7,000	\$7,000

CITY OF MANVEL, TEXAS

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SECTION 12 – SUPPLEMENTAL INFORMATION



General Community Information



Glossary of Terms



City Ordinances



CITY OF MANVEL, TEXAS

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GENERAL COMMUNITY INFORMATION

Government	Date of Incorporation Form of Government	March 12, 1956 Council - Manager
Demographics	Population	2020 – 15,111 (est) 2010 – 5,179
Schools	Elementary Middle Schools High Schools	City - 1 City - 2 City - 1
Economics	Median Household Income National Median Median Individual Income National Median	\$86,585 \$62,843 \$45,333 \$31,133
Tax Structure	2021 Tax Year per \$100 of Appraised Value City of Manvel Emergency District #3 Brazoria County Road and Bridge Brazoria County Alvin Community College Alvin ISD	0.610000 0.100000 0.050000 0.342017 0.183443 1.397700
Bond Rating		AA+
Services	Number of police stations Sworn Officers	1 24
Parks	Number of Developed Parks Number of Undeveloped Parks Park Acreage	2 1 33.5
Health Facilities	General Area Special Purpose Health Care Centers	2 6
Other	County of Government Area of City Area of ETJ (Extra Territorial Jurisdiction) Education (% high school graduate or greater) Median Housing Value	Commissioners Court 23 sq. miles 17 sq. miles 92% \$181,400

CITY OF MANVEL, TEXAS

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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.

CITY OF MANVEL, TEXAS

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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 (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 (CO) – 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. COs 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.

CITY OF MANVEL, TEXAS

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CONTRACTUAL 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 – 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.

CITY OF MANVEL, TEXAS

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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.

CITY OF MANVEL, TEXAS

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

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

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

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

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

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

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

ORDINANCE – A formal legislative enactment by the governing body of municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charge, universally require ordinances.

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

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

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

CITY OF MANVEL, TEXAS

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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 to 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.

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TAX RATE CALCULATION FORMS

2021 Tax Rate Calculation Worksheet

Date: 08/01/2021 07:10 PM

Taxing Units Other Than School Districts or Water Districts

CITY OF MANVEL

832-336-4069

Taxing Unit Name

Phone (area code and number)

20025 Hwy. 6, Manvel, Texas

www.cityofmanvel.com

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate	
<p>The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.</p> <p>The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.</p> <p>While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.</p>	
No-New-Revenue Tax Rate Worksheet	Amount/Rate
<p>1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).¹</p>	\$945,348,235
<p>2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.²</p>	\$0
<p>3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.</p>	\$945,348,235
<p>4. 2020 total adopted tax rate.</p>	\$0.610000/\$100
<p>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</p> <p>A. Original 2020 ARB values:</p>	\$0

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B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$945,348,235
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$200,821
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$12,028,481
C. Value loss. Add A and B. ⁵	\$12,229,302
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$1,185,629
B. 2021 productivity or special appraised value:	\$23,550
C. Value loss. Subtract B from A. ⁷	\$1,162,079
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$13,391,381
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$15,737,278
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$916,219,576
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$5,588,939
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$7,959

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<p>by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.⁸</p>	
<p>17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.¹⁰</p>	\$5,596,898
<p>18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²</p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	<p>\$1,058,650,136</p> <p>\$0</p> <p>\$0</p> <p>\$30,180,836</p> <p>\$1,028,469,300</p>
<p>19. Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p>\$69,984,151</p> <p>\$0</p> <p>\$69,984,151</p>
<p>20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.¹⁶</p>	\$0
<p>21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20.¹⁷</p>	\$1,098,453,451

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22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$104,079,762
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$104,079,762
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$994,373,689
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.562856/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

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SECTION 2: Voter-Approval Tax Rate	
<p>The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:</p> <ol style="list-style-type: none"> 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations 2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue. <p>The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.</p>	
Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.400517/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$945,348,235
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$3,786,280
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$5,242
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$73,324
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$-68,082
E. Add Line 30 to 31D.	\$3,718,198
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$994,373,689
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.373923/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

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<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p>	\$0
<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p>	\$0.000000/\$100
<p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0.000000/\$100
35. Rate adjustment for indigent health care expenditures.²⁴	
<p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p>	\$0
<p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p>	\$0
<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p>	\$0.000000/\$100
<p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0.000000/\$100
36. Rate adjustment for county indigent defense compensation.²⁵	
<p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p>	\$0
<p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p>	\$0
<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p>	\$0.000000/\$100
<p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p>	\$0.000000/\$100
<p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	\$0.000000/\$100
37. Rate adjustment for county hospital expenditures.²⁶	
<p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p>	\$0
<p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	\$0

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C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.373923/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	\$0
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0.000000
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.373923
C. Add Line 40B to Line 39.	
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.387010/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located	\$0.000000/\$100

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<p>in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p>	\$2,003,972
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$1,913,972
E. Adjusted debt. Subtract B, C, and D from A.	
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$1,913,972
45. 2021 anticipated collection rate.	
A. Enter the 2021 anticipated collection rate certified by the collector. ²⁹	102.68%
B. Enter the 2020 actual collection rate	107.61%
C. Enter the 2019 actual collection rate	103.38%
D. Enter the 2018 actual collection rate	102.68%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	102.68%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$1,864,016
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,098,453,451

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48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.169694/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.556704/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

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SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes	
<p>Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.</p> <p>This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.</p>	
Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$1,098,453,451
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.562856/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.562856/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.556704/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.556704/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control	
<p>A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.</p> <p>This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.</p>	
Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
<p>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter.³⁸</p>	\$0
<p>60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$1,098,453,451
<p>61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.</p>	\$0.000000/\$100
<p>62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).</p>	\$0.556704/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate	
<p>The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.</p> <p>The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:</p> <ul style="list-style-type: none"> • a tax year before 2020; and⁴⁰ • a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a),⁴¹ or • after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴² <p>This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³</p>	
Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.022097
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.022097/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.578801/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

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SECTION 6: De Minimis Rate	
<p>The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²</p> <p>This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³</p>	
De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.373923/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,098,453,451
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.045518
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.169694/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.589135/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

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SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate	
<p>In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶</p> <p>Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.</p> <p>NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).</p> <p>In future tax years, this section will apply to a taxing unit other than a special taxing unit that:</p> <ul style="list-style-type: none"> • directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and • the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. <p>In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.</p> <p>Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).</p>	
Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p style="text-align: center;">- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p style="text-align: center;">- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.562856/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.578801/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.589135/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here KRISTIN BULANEK

Printed Name of Taxing Unit Representative

sign here Kristin Bulanek

Taxing Unit Representative

 Digitally signed by Kristin Bulanek
Date: 2021.08.01 19:12:14 -05'00'

Date

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

ORDINANCE NO. 2021-O-29

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF MANVEL, TEXAS, OPERATING, CAPITAL IMPROVEMENT PROGRAM, AND MEDC BUDGET FOR THE FISCAL YEAR 2022; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; ESTABLISHING THE PROCEDURE FOR INTRA-BUDGET TRANSFERS; APPROVING ALL PROGRAMS AND EXPENDITURES CONTAINED THEREIN; AUTHORIZING THE CITY MANAGER TO MAKE ANY BUDGETED EXPENDITURE WITHOUT FURTHER ACTION BY THE CITY COUNCIL; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.

* * * * *

WHEREAS, on the 30, day of July 2021 the Budget Officer filed with the City Secretary a proposed budget of the City of Manvel for the fiscal year 2021-2022, the same being from October 1, 2021 through September 30, 2022; 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 operating and capital improvement program budget of revenues and expenditures of the City of Manvel for the Fiscal year October 1st, 2021, through September 30th, 2022; 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 on the 7th, day of September, 2021 at which all citizens and taxpayers of the City had the right to be heard and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed operating, capital improvements program, and Manvel Economic Development Corporation (MEDC) 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; and

WHEREAS, the City Council approves all programs and expenditures contained in the budget and authorizes the City Manager to make any budgeted expenditure without further action by the City Council;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

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 operating, capital improvements program, and Manvel Economic Development Corporation (MEDC) 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

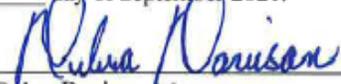
CITY OF MANVEL, TEXAS

===== FISCAL YEAR 2021-22 ANNUAL BUDGET =====

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 approves all programs and expenditures contained in the budget and authorizes the City Manager to make any budgeted expenditure without further action by the City Council. All competitive bidding laws and other city purchasing policy provisions still apply.

PASSED, APPROVED, AND ADOPTED this 20 day of September 2021.

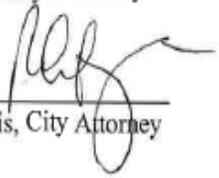


Debra Davison, Mayor

ATTEST:



Tammy Bell, City Secretary



Bobby Gervais, City Attorney



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

ORDINANCE NO. 2021-O-30

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE CITY OF MANVEL, TEXAS, FOR THE YEAR 2021, 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.

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 7.06% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$0.21 cents.

* * * * *

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; 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 \$0.169694 on each one-hundred-dollar (\$100) valuation of said property for debt service and a tax rate of \$0.400306 (40.0306 cents) on each one-hundred-dollar (\$100) valuation of said property to fund maintenance and operation expenditures; and

WHEREAS, by motion heretofore adopted by the City Council of the City of Manvel, Texas, at a meeting of said City Council held on this 20, day of September 2021, said City Council has approved the tax rate heretofore specified for each of said component; and

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

WHEREAS, having thus 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 2021 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 2021, 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 **\$0.400306** (40.0306 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 2022.

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 7.06% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$0.21 cents.

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,

CITY OF MANVEL, TEXAS

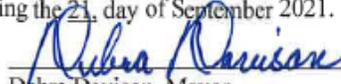
=====FISCAL YEAR 2021-22 ANNUAL BUDGET=====

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 2021 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 \$0.169694 (16.9694 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, 2022. 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.

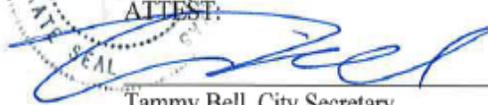
Section 7. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED at a meeting of the Manvel City Council on this 20th day of September 2021, with an effective date being the 21, day of September 2021.

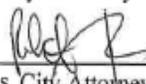


Debra Davison, Mayor



ATTEST:


Tammy Bell, City Secretary



Bobby Gervais, City Attorney

Council Member Dan Davis motion that the property tax be increased by the adoption of a tax rate of \$0.570000 (57 cents), which is effectively a 1.27% percent increase in the tax rate. The tax rate consists of \$0.400306 (40.0306 cents) for maintenance and operations, and \$0.169694 (16.9694 cents) for debt service as reflected in Ordinance 2021-O-30, to adopt the Municipal Tax Rate for Tax Year 2021.

Council Member Niccole Tyson seconded the motion. The motion carried with a record vote a 5 to 2.

Roll Call Vote	For	Against
Mayor Davison	x	—
Council Member Akery	x	—
Council Member Hehn	x	—
Council Member Tyson	x	—
Council Member Davis	—	x
Council Member Albert	—	x
Council Member Hudson	x	—