

ORDINANCE NO. 2022-O-24

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF MANVEL, TEXAS, OPERATING, CAPITAL IMPROVEMENT PROGRAM, AND MEDC BUDGET FOR THE FISCAL YEAR 2023; 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 29, day of July 2022 the Budget Officer filed with the City Secretary a proposed budget of the City of Manvel for the fiscal year 2022-2023, the same being from October 1, 2022 through September 30, 2023; 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, 2022, through September 30th, 2023; 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 6th, day of September, 2022 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

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.

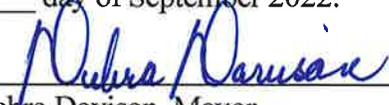
Section 3. In support of said budget and by virtue of the adoption thereof, including any and all changes adopted thereto, the several amounts specified for the various purposes named in said budget are hereby appropriated to and for such purposes. As required by the City Charter, no funds of the city 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

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 26 day of September 2022.

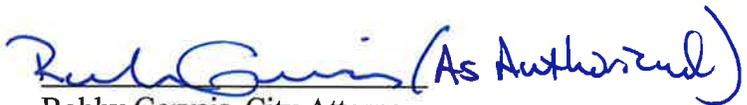


Debra Davison, Mayor

ATTEST:



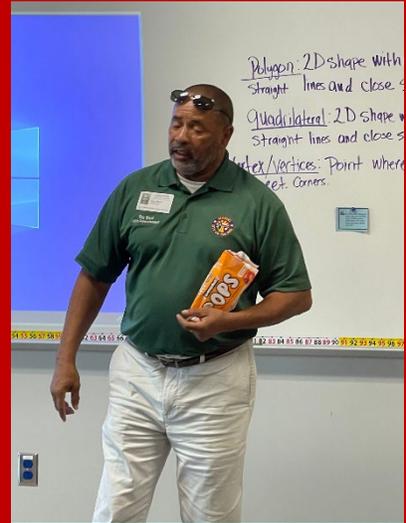
Tammy Bell, City Secretary

 (As Authorized)

Bobby Gervais, City Attorney



City of Manvel



Adopted Budget - Fiscal Year

2022-2023



Adopted Budget

October 1, 2022 – September 30, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,453,433 which is a 23.21% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,061,093.

FY 2022-2023 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
Ed Perry, Council Place 4
Jerome Hudson, Council Place 6

AGAINST:

Niccole Tyson, Council Place 3
Jason Albert, Council Place 5

PRESENT AND NOT VOTING:

ABSENT:

Property Tax Rate Comparison

Tax Year	2021	2022
Fiscal Year	2022	2023
Property Tax Rate	.570000	.570000
No-New-Revenue Tax Rate	.562856	.497971
No-New-Revenue Maintenance and Operations Tax Rate	.373923	.291196
Voter-Approval Tax Rate	.578801	.573247
Debt Tax Rate	.169694	.206775

The total amount of outstanding debt obligations: \$20,015,000.

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



DEBRA DAVISON
MAYOR



LORRAINE HEHN
Mayor Pro-Tem,
Place 2



LARRY AKERY
Place 1



NICCOLE TYSON
Place 3



ED PERRY
Place 4



JASON ALBERT
Place 5



JEROME HUDSON
Place 6



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Manvel
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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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 2018-19 fiscal year, the 2019-20 fiscal year, and the 2020-21 fiscal year. Additionally, the original budget projections, revised budget projections, and year-end estimates from FY 2021-22 are included along with the FY 2022-23 budget projections.

BUDGET FORMAT

This document is divided into three major sections: introduction and information on the City and policies, financial and 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.

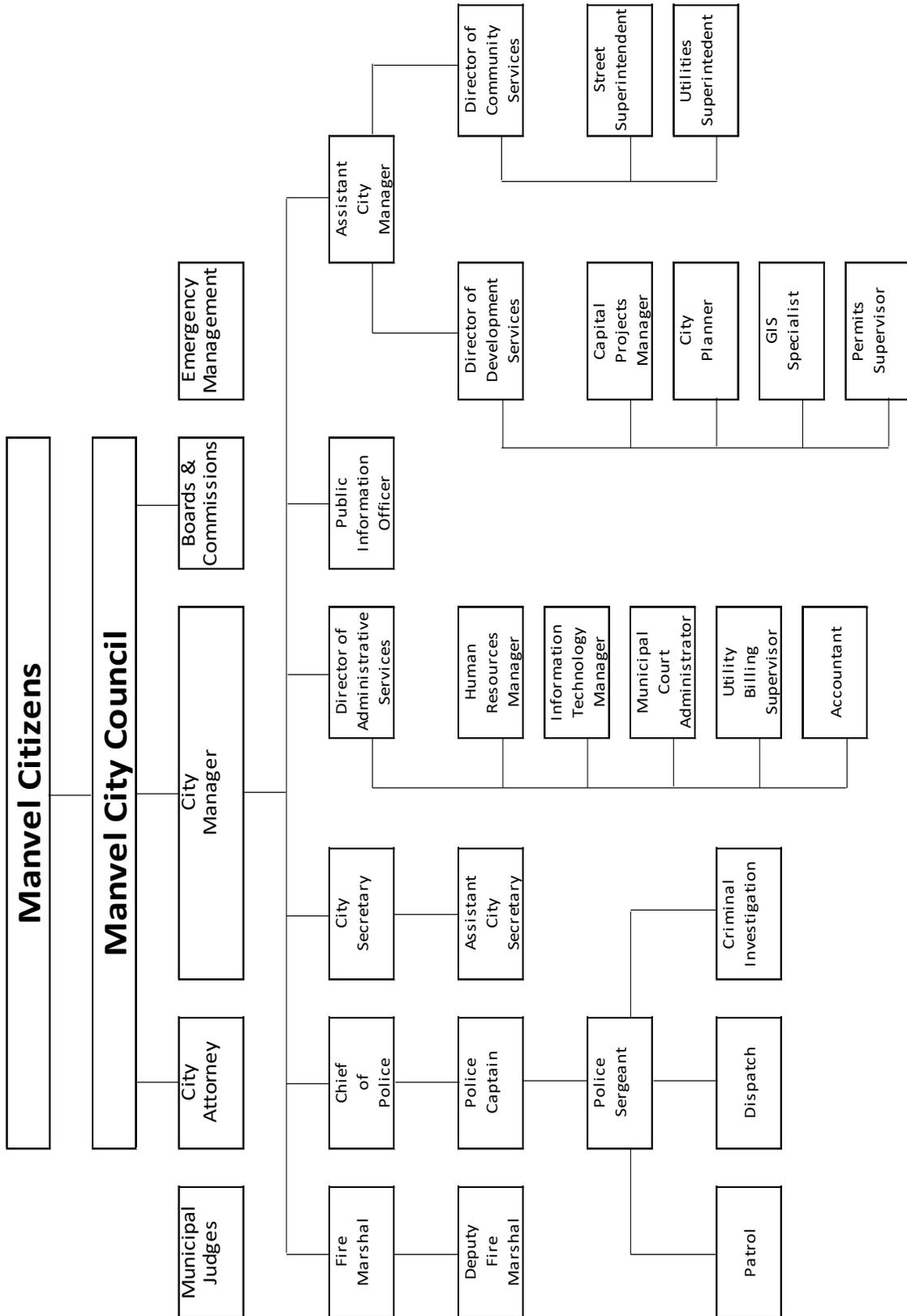
The financial and operational sections describe various aspects of the City's organization. This information is grouped by fund and sub-divided by department. Like many local governments, the City of Manvel uses the fund method of accounting. Simply stated, a fund is a unit of the City which tracks the 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 FY 2022-23 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 2018-19 through FY 2020-21 in this document. The ending balance of the actual audited amount for FY 2020-21 then becomes the beginning balance of the projected current fiscal year, FY 2021-22. The estimated FY 2021-22 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 2022-23 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 and operational section to the supplemental information 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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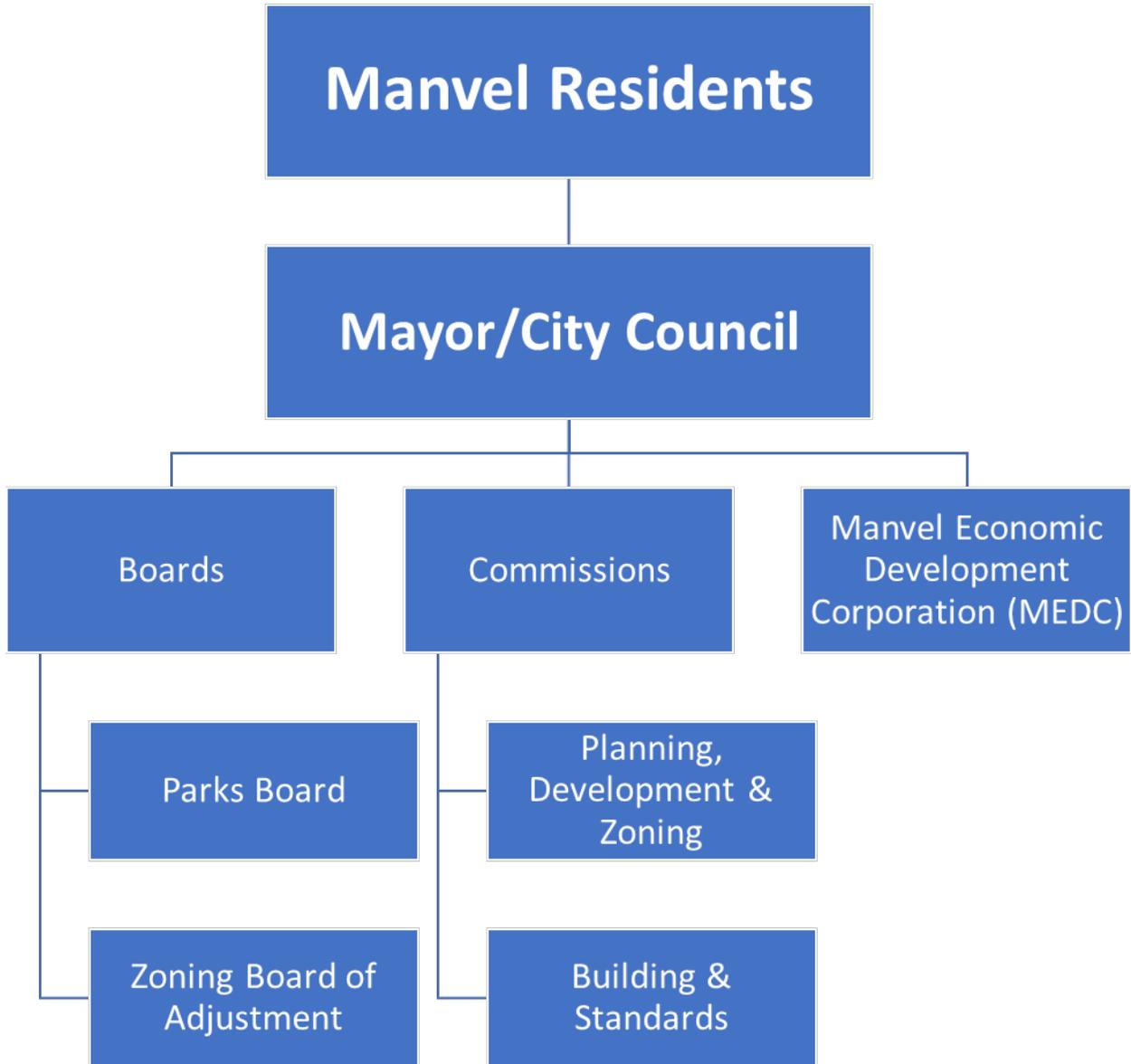
ORGANIZATIONAL CHART



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

BOARDS AND COMMISSIONS CHART



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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 continues today as the City attempts to maintain 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.

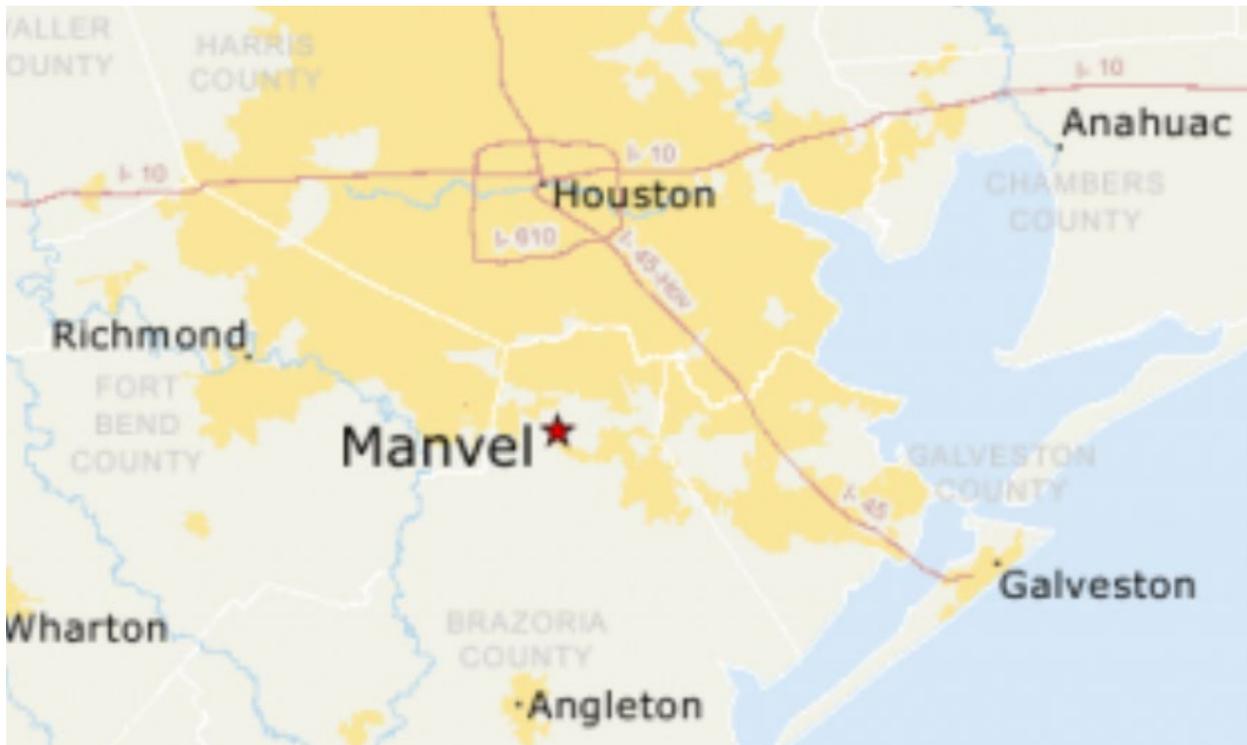
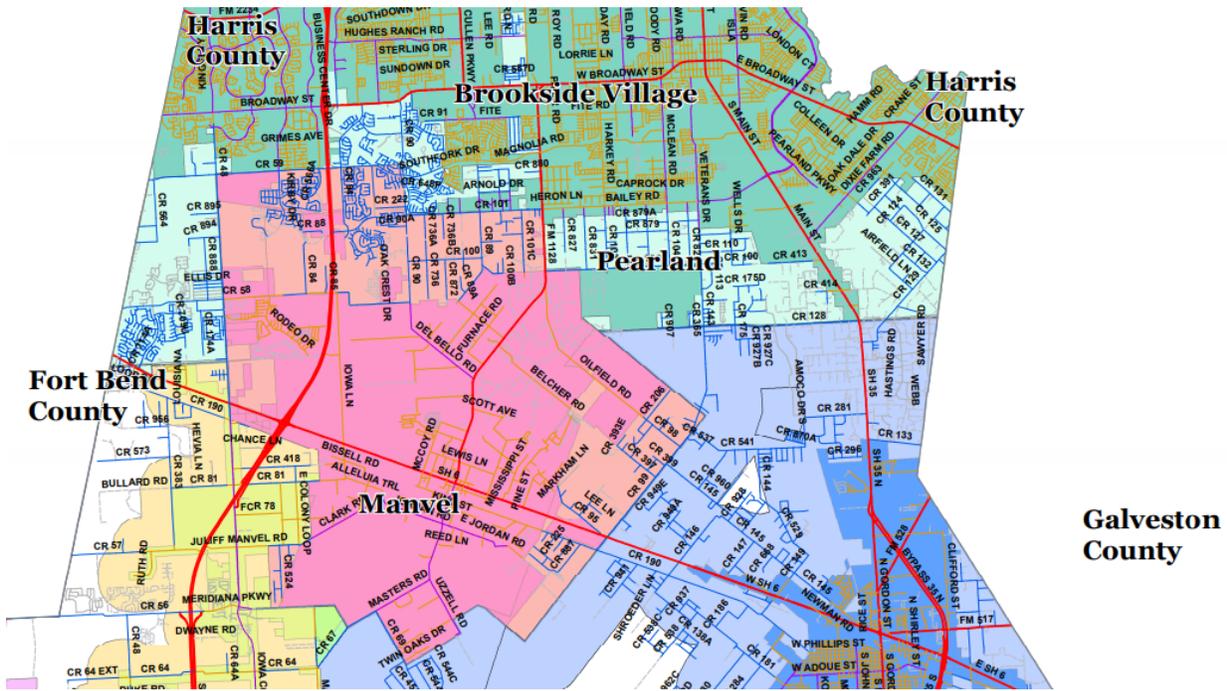
Without careful thought given to how growth will occur, the City could shift from a rural community to a stereotypical suburban area. Manvel is one of the largest cities in land size in the Houston area with more than 40 square miles of available land inside the city limits and extraterritorial jurisdiction (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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FISCAL YEAR 2022-23 ANNUAL BUDGET

MAP OF THE CITY

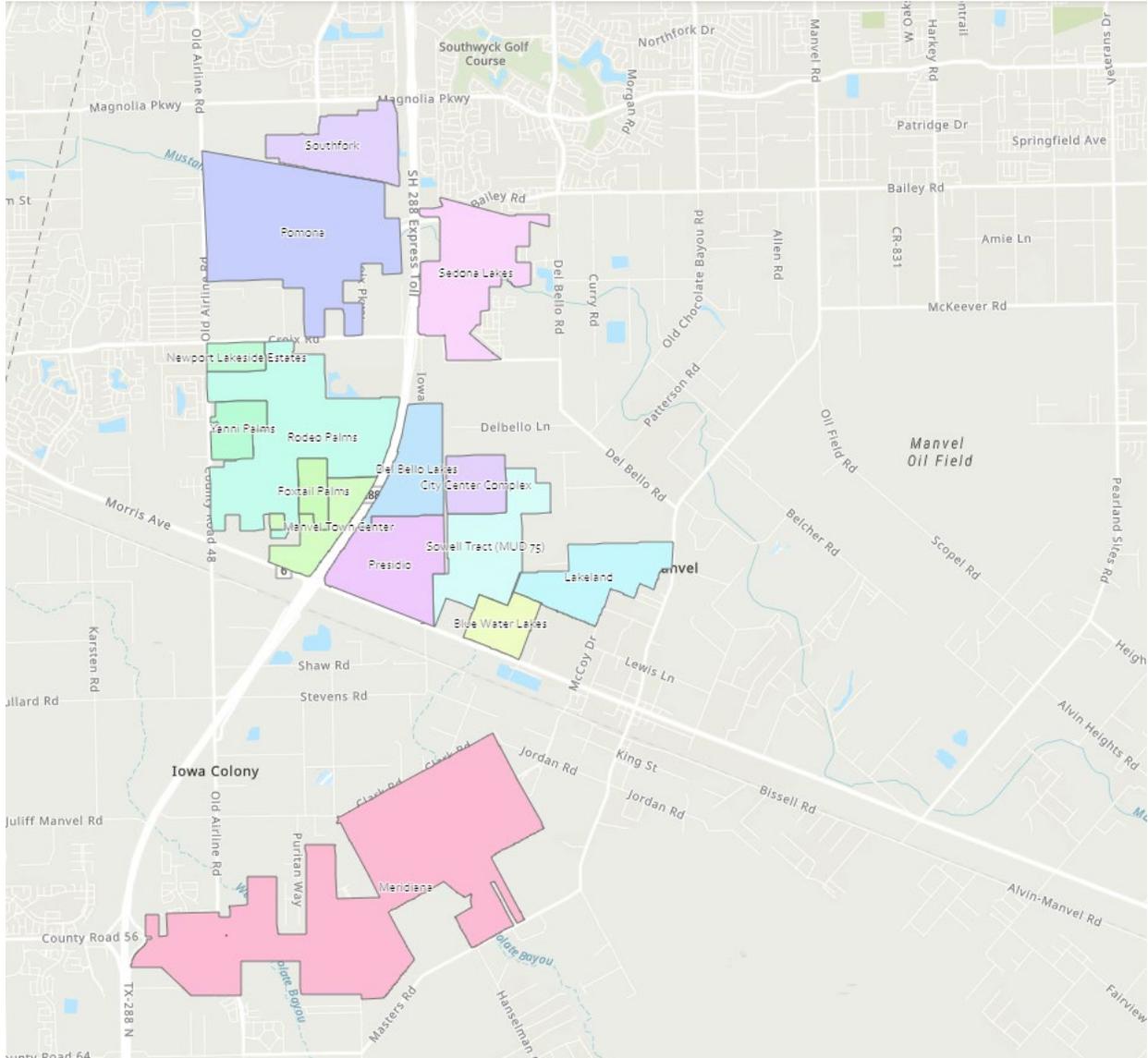


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PLANNED DEVELOPMENT PROJECTS

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.

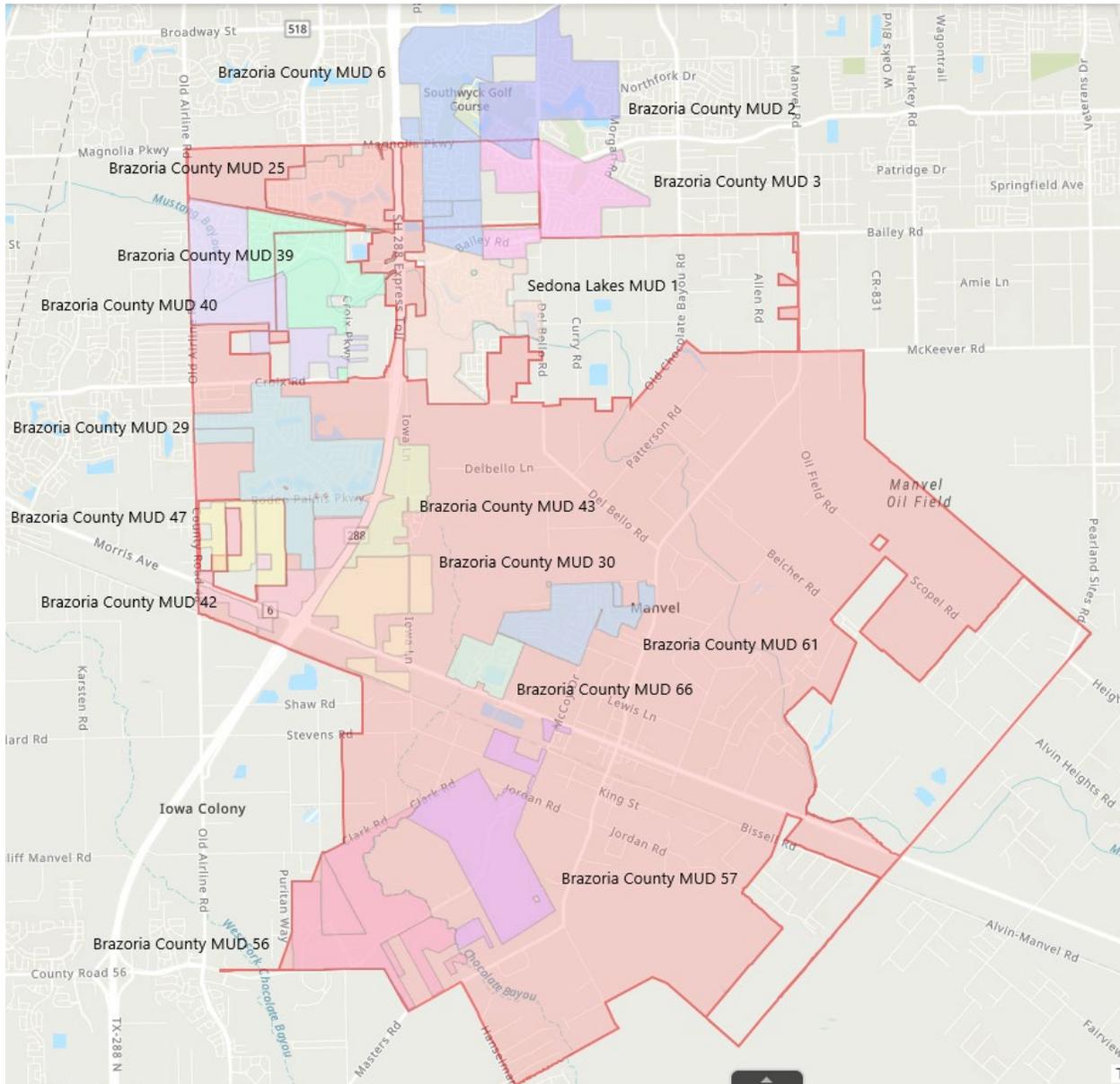


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MUNICIPAL UTILITY DISTRICTS (MUDs)

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.



CITY OF MANVEL, TEXAS

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FY 2022-23 BUDGET CALENDAR

Date	Description
Feb-Mar 2022	Council Workshop – Goals, direction, general planning
April 28, 2022	2022 estimated values sent from Appraisal District
May 23, 2022	Finance department completes preliminary revenue estimates
May 23, 2022	Budget worksheets distributed to department heads
June 17, 2022	Budget requests due to finance department
June 17, 2022	Finance department begins compiling departmental requests and narratives
June 11-15, 2022	City Manager holds meetings with department heads to discuss requests
July 17, 2022	Finance department submits draft of FY 2022-23 budget
July 22, 2022	2022 certified values sent from Appraisal District
July 28, 2022	City Manager completes review of proposed FY 2022-23 budget
July 29, 2022	City Manager delivers proposed FY 2022-23 budget to City Secretary to file and distribute to City Council per City Charter
August 1, 2022	Regular City Council Meeting – Presentation of FY 2022-23 proposed budget
August 12, 2022	No-new-revenue and voter-approval rates submitted to City
August 15, 2022	Regular City Council meeting – Proposed tax rate set by record vote and public hearing date for proposed tax rate is scheduled
August 19, 2022	Last day per State ordinance for proposed budget to be filed
August 21, 2022	Publish notice of public hearing on 2022-23 budget (9/6)
September 6, 2022	Regular City Council meeting – Public hearing on 2022-23 budget
September 12, 2022	Continuous internet and TV notice of tax rate public hearing begins (9/19)
September 12, 2022	Last day to publish notice of tax rate hearing or meeting to adopt tax rate (9/19)
September 19, 2022	Regular City Council meeting – Adoption of FY 2022-23 budget
September 19, 2022	Regular City Council meeting – Hold tax rate hearing and adopt tax rate
September 26, 2022	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 16, 2022

It is my pleasure to present the City of Manvel's Fiscal Year 2022-23 Operating Budget. The projected revenues, excluding transfer revenues, for this budget will be \$19.7 million. That figure is \$1.6 million above the original budgeted amount for FY 2021-22. This document is anticipated to be adopted by the City Council at its regularly scheduled meeting on September 19, 2022.

The property values throughout Manvel have increased yet again with the certified property values reported at \$1.353 billion with an additional \$118.5 million in dispute compared to a certified property value of just under \$1.1 billion the previous year. Due to regulations from the state, the amount of overall property taxes collected by the City will not grow proportionally with the assessed values. Tax worksheets to determine the City's "No-New-Revenue" and "Voter-Approval" tax rate have been provided by the County Tax Office to the City and are included with this document. With the combination of legislation to keep property tax values collected approximately the same as the previous year and the uptick in actual property values, the City will see a decrease in the maintenance and operation (M&O) portion of the tax rate. An expected debt issuance in the FY2022-23 year will increase the interest and sinking (I&S or debt) portion. Even with the huge upswing in property values, the proposed tax rate was \$0.573247/\$100 compared with the previous rate of \$0.57/\$100 valuation used in the FY 2021-22 budget.

Much like property taxes, other revenue streams seem to have stabilized. More appropriately, the proposed budgets have captured the accurate value and unanticipated amounts of additional revenue are less likely. This year's sales tax revenues are tracking the same through the first ten months of the current 2021-22 budget as compared to the previous year. As the COVID pandemic continues to subside, people are leaving their houses to shop in brick-and-mortar locations more than ordering on-line. Manvel benefited from on-line sales with increased collections last year. As Manvel awaits the commercial growth to match the residential growth, the sales tax revenue will be projected to remain at the same level as last year. This means the MEDC will also be budgeted with similar revenue expectations as the previous year. Balance is always beneficial in the financial realm, and having more commercial traffic to supplement the property tax growth will be beneficial, especially with the highly anticipated commercial activity in the Manvel Town Center development over the next several years.

Another major revenue component, license and permit fees, are also projected to remain stable compared to the previous year. There was a staggering increase in activity between FY 2019-20 and FY 2020-21, and comparing estimated totals from the current fiscal year to the previous shows a more modest increase. Even as the property values rise in the City, the revenues do not necessarily increase along with them as many properties are increasing in value without additional improvements on the lot which would require permitting and therefore additional development revenue. As such, the revenue stream will continue to be increased at a modest rate and management can offer mid-year adjustment recommendations for the Council's consideration should the revenues unexpectedly increase. While some of the planned subdivisions in the area may be reaching full build 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 will positively impact future revenues and future budgets.

CITY OF MANVEL, TEXAS

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With revenue streams not dramatically increasing as they have in the recent past, the City has had to budget differently for the coming fiscal year. Last year, 27 new positions were created with the budget and more were added during the year to accommodate the growth and responsibilities of the staff. Unlike requests for items or services, new positions added in one year incur that same or more expenses year-over-year and sometimes result in a modest increase in spending while the revenue growth has a chance to catch up to the expenditures. The current budget allows for the addition of three new positions and even has some positions being eliminated or placed on hold if they are still vacant, resource reallocation, or simply cannot be filled for lack of office space. There were personnel requests that were made that will be considered in future budgets, but the work load can be handled with the resources on-hand. Until the revenues increase, or at least catch up to the increased expenditures, the departments will continue to successfully and effectively perform with the staff that is on the payroll. In addition, the staff made requests for some modifications in the line items of the respective departments which have been included in the proposed budget. Again, fluctuations in items and services that may be needed for one year are much easier to budget for and could be one-time expenditures. While the revenues did not allow for significant increases in the personnel line item, current employees have the resources they need to effectively perform their duties.

This budget year also poses a different circumstance not seen before. It appears, based on estimated totals, that the Utility Fund should no longer need a transfer from the General Fund in order to balance revenues and expenditures. As different departments worked together diligently to account for utility usage and bill accordingly and the City's utility customers continue to increase, the revenues for the Utility Fund have grown to the point where they cover the current daily operating expenditures. Increased utility revenues can be used to pay for utility-related Capital projects not covered by revenues generated by impact fees collected from new development. This is an exciting turning point as most cities have a utility fund that can be self-sufficient and even generate funding for bonds, equipment, or transfer to other funds like capital projects. It also makes budgeting more efficient in the General Fund as a sizeable transfer does not need to be accounted for in future years.

As the City continues to grow, the need for capital projects continues to rise. Many of the projects in line have had funds previously set aside either through transfers or debt issuances. 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. Additionally, new facilities will be needed to provide for upgrades to current buildings or additions to provide office space for employees that may be needed for future budget years. However, more debt issuances will be needed to complete projects as property tax, sales tax, and transfers simply will not be enough.

Other departments and funds will look to deal with expenses with static revenue streams as well. Previously purchased park equipment was installed at Croix Park instead of the area next to the Police Station. Renovations and programs/build-outs at the park have been in the works and money has been transferred to that fund previously, so the General Fund will not need to make a transfer to cover current planned expenses to the Parks Fund as has happened in the past unless additional projects are approved by the Council. The specialty funds have largely been self-sustaining for the past few years and look to continue that trend. Some of the funds that have revenues that must be spent on restricted goods and services may have fund balances that can be used to help supplement some of the needs of the City as long as it remains in line with the boundaries set by legislation. The SMDA and

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

TIRZ continue slow growth as additional properties are built in the area. The MEDC Fund has been self-sustaining and is in good standing to help make the dream of the City Complex a reality as they continue to set aside revenue to assist with infrastructure and building costs when the time comes.

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 the past Councils have approved to cover the expenditures. While the City is growing, the legislation that is continuously altered by the State Legislature makes it difficult to realize the revenues to match that growth without generating additional revenue. We are striving to plan for needed revenue so that a dramatic or unplanned increase would not be needed. 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 one piece of the budget easier, but can cause some challenges for expenditure requests. Previously, large unexpected increases in revenue line items made it easier to fill departmental requests and have reserves for special projects. The next budget year will see departments using their allocated resources to accomplished their goals and objectives. As always, the finance department and I will reevaluate throughout the year and bring to the Council for its consideration additional resources that may come available. To begin the year, the revenues and expenditures will remain constant, and if additional needs arise, the budget could be adjusted accordingly.

The City of Manvel is a great community experiencing new challenges every year. The growth that is causing a major boom in our community is a great opportunity. Balancing the needs of the residents, the visitors, businesses and customers, the desire of the City Council, and the staff are key elements 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 our "City of the Rise" the most it can be.

Respectfully Submitted,



Kyle Jung
City Manager

CITY OF MANVEL, TEXAS

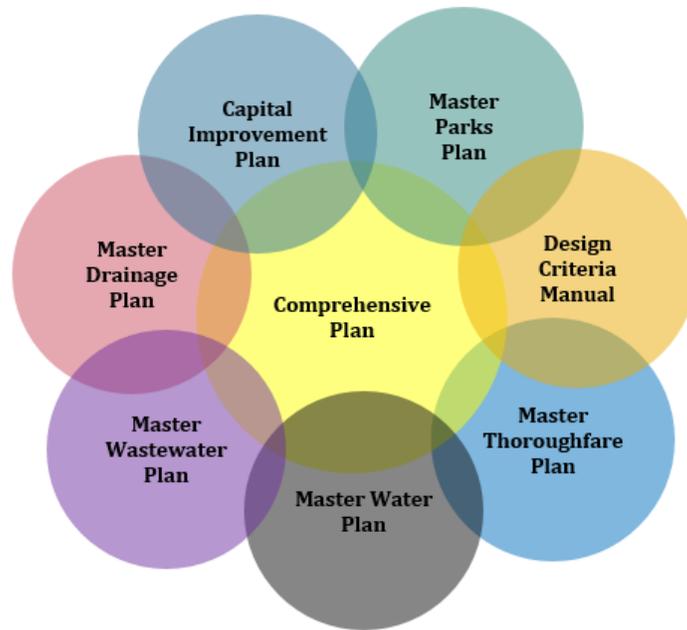
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MASTER PLANS

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 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 COMPREHENSIVE PLAN

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.



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.

It was designed to be a fluid document to guide the City’s decisions over the next ten years.

VISION STATEMENT

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.

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

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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.

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

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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 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

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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.

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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.
- 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 has a line item in the capital project fund for the FY 2022-23 budget for a revision. With additional roadways and other transportation modes developing, an update to address concerns from the original plan seems fitting.

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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. 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

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.

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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 Master Wastewater Plan, funds were set aside in a 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 Master Wastewater Plan, the Master Water Plan revisit crossed over budget years for completion as the information needed for a proper and thorough report is expansive.

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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.

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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 a 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.

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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 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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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 2022-23 budget document has been designed to serve other functions as well. For example, it is a policy document that presents the major policies which guide how the City is managed. It is an operations guide which gives the public, elected officials, and City staff information pertaining to the production and performance of individual City operations. The document is also designed as a communications device in which information is conveyed verbally and graphically.

Budget Format

The document is divided into three major sections: the introduction, financial and 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 proposed FY 2022-23 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 2018-19, 2019-20, and 2020-21. The actual values of the year become the beginning balances of the projected current fiscal year, FY 2021-22. 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 2022-23 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,

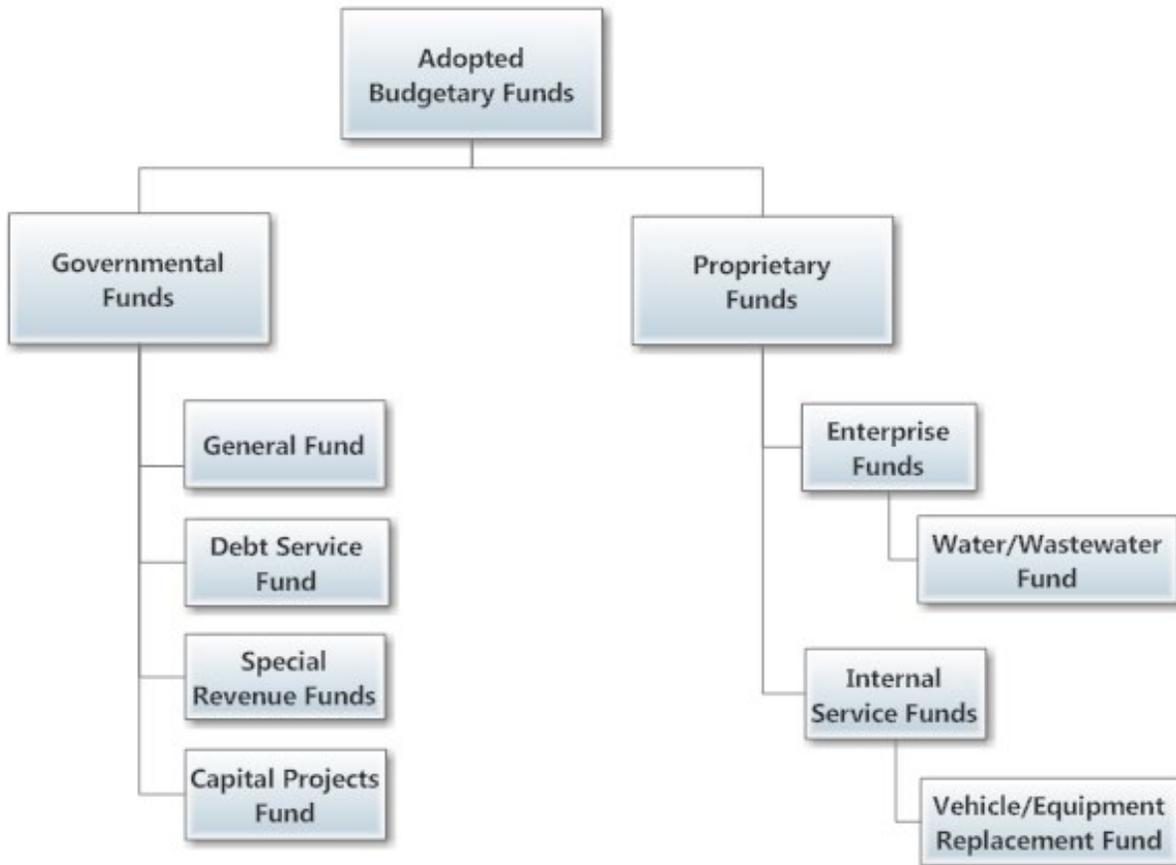
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Law Enforcement Fund, South Manvel Development Authority (SMDA) and the Manvel Economic Development Corporation (MEDC).

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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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.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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 2022-23 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.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

SECTION 2 – FINANCIAL & OPERATIONAL INFORMATION

REVENUES BY TYPE – ALL FUNDS

Revenue sources projected for FY 2022-23 total \$19.7 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 94.7% of the total revenues. The remaining categories total \$1.03 million and include franchise fees, fines and fees, interest, and other source revenues which are revenues that do not readily fit into previously listed categories.

AD VALOREM TAX REVENUES

Revenues from ad valorem (or property) taxes represent \$8.29 million of total revenues. Property tax revenues are based on a tax rate proposed for FY 2022-23 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 \$3.65 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 \$605,000. 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 \$5.03 million of total City revenues. The estimated revenues for FY 2021-22 have stabilized when compared to actual totals from the prior year.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

However, with continued growth the City expects high growth in new housing development to remain strong during FY 2022-23 which will likely result in above-budgeted revenues for this category again.

FINES AND FEES REVENUES

Fines and fees represent \$275,150 of total City revenues. 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. Expanding the police force and adding population to the City should naturally result in higher revenue generation, but the City does not want the courts to be a revenue driving source.

INTEREST REVENUES

Investment earnings do not account for a large portion of the total revenues but the amounts could be increasing as interest rates have been trending upward. For FY 2021-22, interest revenue rose back over \$100,000. 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 2022-23 are budgeted at \$92,200 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 2022-23 is \$1.70 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. As the billing and utilities departments worked to correct water accountability, the amount collected by the Utility Fund heavily outweigh the impact fees charged.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Revenues by Type

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Revenues							
Ad Valorem Tax Revenues	5,111,255	5,471,399	5,896,614	6,221,500	6,221,500	6,573,219	8,286,500
Miscellaneous Tax Revenues	2,564,228	2,884,378	3,464,306	3,661,942	3,661,942	3,437,953	3,645,000
Franchise Fee Revenues	604,945	577,440	593,435	565,000	565,000	449,470	605,000
Licenses and Permits Revenues	2,587,724	3,274,956	4,625,182	5,061,000	5,061,000	4,632,258	5,030,646
Fines and Fees Revenues	254,628	297,103	248,723	304,470	304,470	183,595	275,150
Interest Revenues	533,368	250,425	20,824	24,250	24,250	114,984	63,500
Other Source Revenues	748,283	5,951,479	1,064,930	434,100	1,255,631	1,365,701	92,200
Utility Revenues	1,651,241	1,787,924	2,582,111	1,872,500	1,872,500	1,767,984	1,705,261
Transfer-In Revenues	14,745,910	2,826,806	30,953,894	16,335,321	19,246,955	18,601,844	14,147,169
Total Revenues	28,801,583	23,321,910	49,450,018	34,480,083	38,213,248	37,127,009	33,850,426

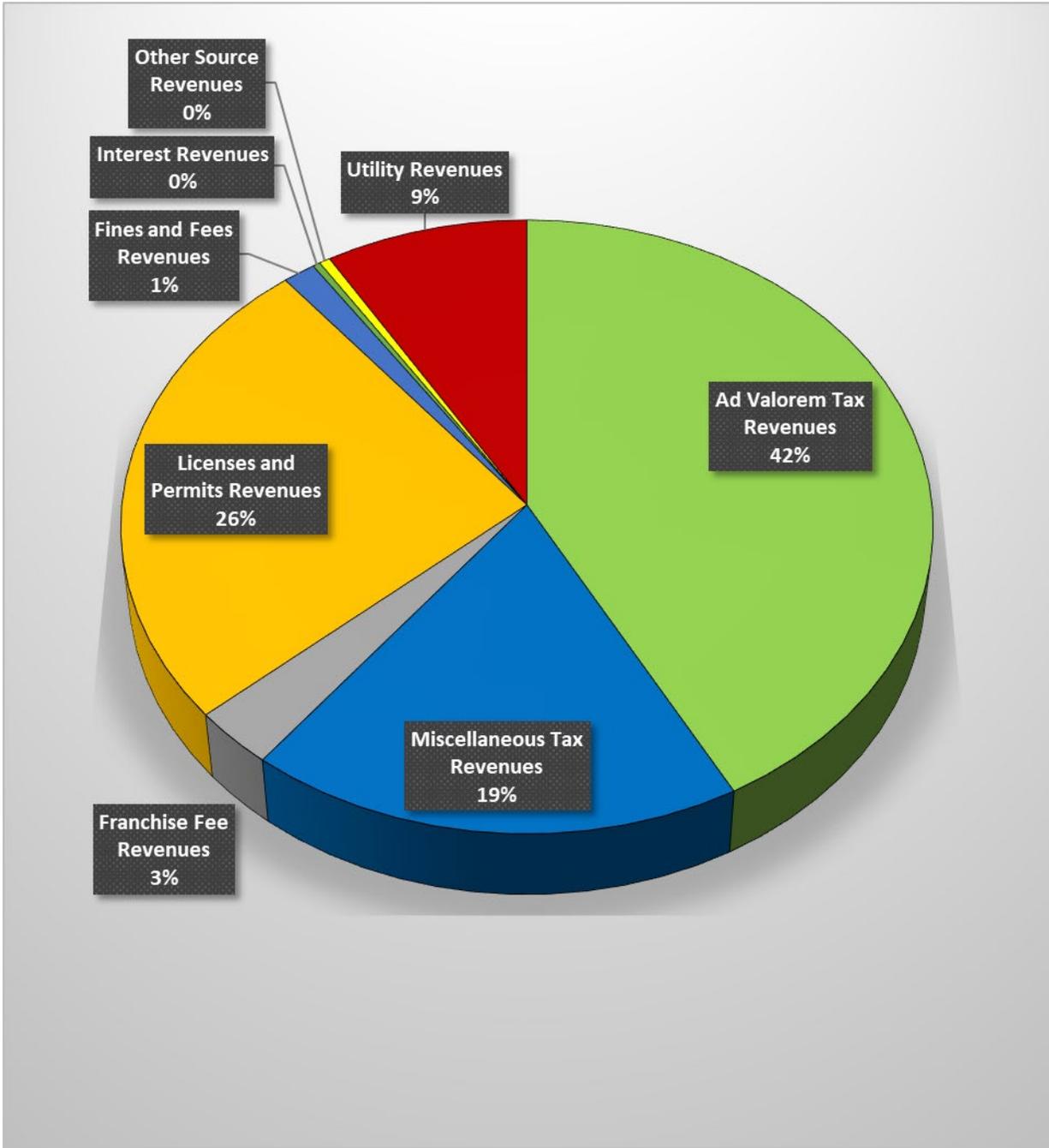
Revenues by Fund

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Revenues by Fund							
General Fund	8,681,566	10,902,075	11,587,678	13,174,042	13,634,180	13,129,729	13,765,946
Vehicle Replacement Fund	359,764	284,000	285,173	250,000	250,000	329,790	280,000
Debt Service Fund	1,996,160	1,934,420	2,086,674	2,006,000	2,006,000	2,017,384	3,042,500
Utility Operating Fund	1,547,461	1,639,820	1,970,162	1,457,385	1,469,351	1,637,559	1,502,761
Impact Fee Fund	497,761	470,286	713,690	600,750	600,750	157,985	210,000
Capital Projects Fund	1,153,478	2,431,051	17,259,877	14,720,436	17,966,497	17,999,349	12,434,069
Capital Projects Bond Fund	13,353,375	4,411,823	13,617,516	-	-	-	-
Parks Fund	46,553	25,000	429,100	289,000	304,000	304,000	308,100
Hotel Tax Fund	72,784	58,657	71,830	40,000	40,000	57,070	45,000
Municipal Jury Fund	-	-	38	170	170	111	150
Court Security Fund	5,135	7,794	6,645	6,800	6,800	7,411	15,000
Truancy Prevention Fund	-	-	1,913	6,000	6,000	5,381	5,900
Court Technology Fund	6,549	8,471	5,933	15,000	15,000	4,721	10,000
Law Enforcement Fund	1,664	-	-	1,000	1,000	-	1,000
PEG Fee Fund	18,768	16,414	18,321	50,000	50,000	10,858	50,000
SMDA Fund	97,303	89,059	130,507	100,500	100,500	128,593	151,000
TIRZ#3 Fund	92,737	86,055	130,211	97,000	97,000	126,933	416,500
MEDC Fund	870,526	956,985	1,134,750	1,666,000	1,666,000	1,210,136	1,612,500
Total Revenues by Fund	28,801,583	23,321,910	49,450,018	34,480,083	38,213,248	37,127,009	33,850,426

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Revenues by Type FY 2022-23: \$19,703,257



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

EXPENDITURES BY TYPE – ALL FUNDS

Expenditures for the City during FY 2022-23 are estimated to total \$32.72 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, commodities, contractual services, other services, and capital outlays. The percentage breakdown for each category can be seen on the associated chart. This \$32.72 million is \$1.406 million, or 4.12%, less than the FY 2021-22 budgeted amount.

PERSONNEL SERVICES

Personnel costs represent \$9.3 million of the overall expenditures. This represents an increase from the previous year total. The City projects adding 3 new full-time positions. Insurance costs have increased and some half-year positions from the previous year are full positions this fiscal year.

COMMODITIES

Commodities total \$616,950 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 2021-22. As Manvel experiences growth and needs to add additional employees, the supplies needed to maintain operations will increase.

CONTRACTUAL SERVICES

Contractual services for FY 2022-23 are budgeted at \$2.44 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 2022-23 represent \$4.9 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 2021-22 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 \$15.44 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 outlays expenditure category, but there are other costs which may include vehicle purchases or replacements, building repairs, or street and drainage improvements.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Expenditures by Type

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Expenditures							
Personnel Services	4,181,474	4,691,242	5,369,610	8,155,352	8,464,640	6,933,001	9,326,207
Commodities	338,217	300,267	410,051	559,100	582,100	520,113	616,950
Contractual Services	2,050,009	1,961,651	1,963,303	2,370,660	2,391,110	2,033,108	2,440,100
Other Services	3,195,452	2,996,798	3,321,159	4,055,222	4,142,622	3,361,824	4,898,600
Capital Outlays	2,155,675	7,743,973	5,307,881	18,989,526	21,270,497	8,394,576	15,442,069
Transfer-Out	14,745,910	2,326,806	17,336,378	1,505,135	1,517,101	1,122,499	1,396,500
Total Expenditures	26,666,737	20,020,736	33,708,381	35,634,995	38,368,070	22,365,121	34,120,426

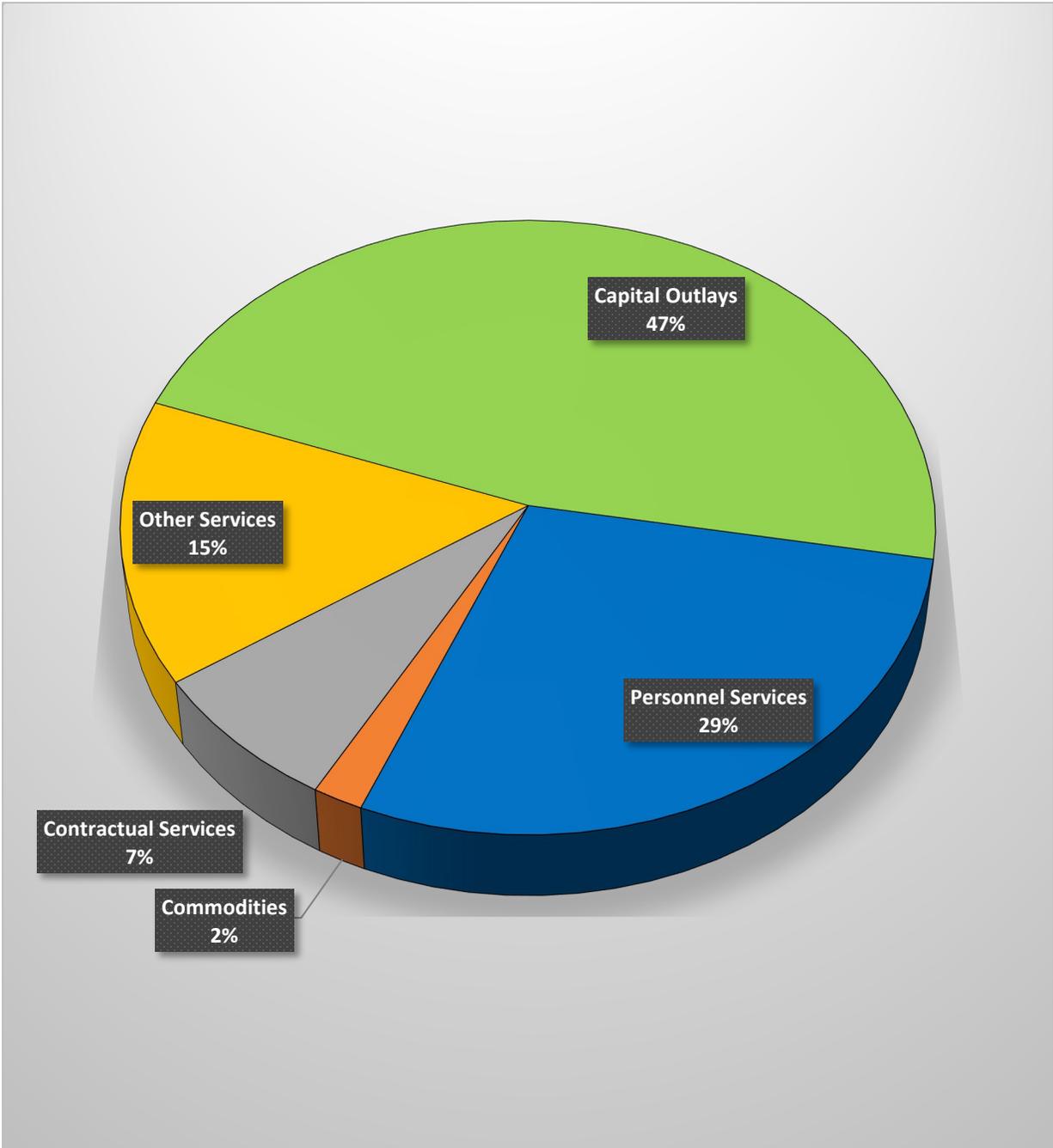
Expenditures by Fund

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Expenditures by Fund							
General Fund	8,281,763	8,290,045	10,608,350	13,174,042	13,634,180	11,183,062	13,765,946
Vehicle Replacement Fund	138,626	144,055	115,054	250,000	250,000	250,000	280,000
Debt Service Fund	1,818,882	1,874,390	2,012,411	2,004,322	2,004,322	2,003,971	3,042,500
Utility Operating Fund	1,251,982	1,196,258	1,351,239	1,727,385	1,739,351	1,677,480	1,772,761
Impact Fee Fund	400,000	405,000	1,390,411	600,750	600,750	157,985	210,000
Capital Projects Fund	14,459,406	3,015,553	4,327,194	15,720,526	17,966,497	5,543,332	12,434,069
Capital Projects Bond Fund	41,662	4,106,020	13,617,516	-	-	-	-
Parks Fund	46,462	23,690	36,679	289,000	304,000	208,430	308,100
Hotel Tax Fund	3,686	1,070	3,598	40,000	40,000	82	45,000
Municipal Jury Fund	-	-	-	170	170	17	150
Court Security Fund	1,139	-	-	6,800	6,800	218	15,000
Truancy Prevention Fund	-	-	-	6,000	6,000	1,976	5,900
Court Technology Fund	-	11,756	11,733	15,000	15,000	1,500	10,000
Law Enforcement Fund	-	-	-	1,000	1,000	-	1,000
PEG Fee Fund	-	-	-	50,000	50,000	-	50,000
SMDA Fund	360	6,625	-	5,000	5,000	-	151,000
TIRZ#3 Fund	92,737	86,055	130,211	79,000	79,000	126,933	416,500
MEDC Fund	130,030	860,219	103,984	1,666,000	1,666,000	1,210,136	1,612,500
Total Expenditures by Fund	26,666,737	20,020,736	33,708,381	35,634,995	38,368,070	22,365,121	34,120,426

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Expenditures by Type FY 2022-23: \$32,723,926



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

EXPENDITURES BY MAJOR FUNDS – ALL FUNDS

GENERAL FUND

General Fund expenditures are projected to be \$13.76 million for FY 2022-23. The majority of the expenditures are in the Police Department with \$4.47 million or 32.5%. The next largest department is Administration with \$2.91 million, or 21.1%, of expenditure projections. The Development Services department and Public Works department of the Community Services umbrella are projected to have expenditures in the general fund of \$1.6 million and \$2 million in projected expenditures, respectively. That would be 11.6% and 14.5% of the total General Fund expenditures.

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 2022-23 are projected at \$1.77 million, which will be a slight increase as more residents move to Manvel and use the water and wastewater services provided by the City. The benefit 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 \$3.04 million for FY 2022-23, which is an increase over 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

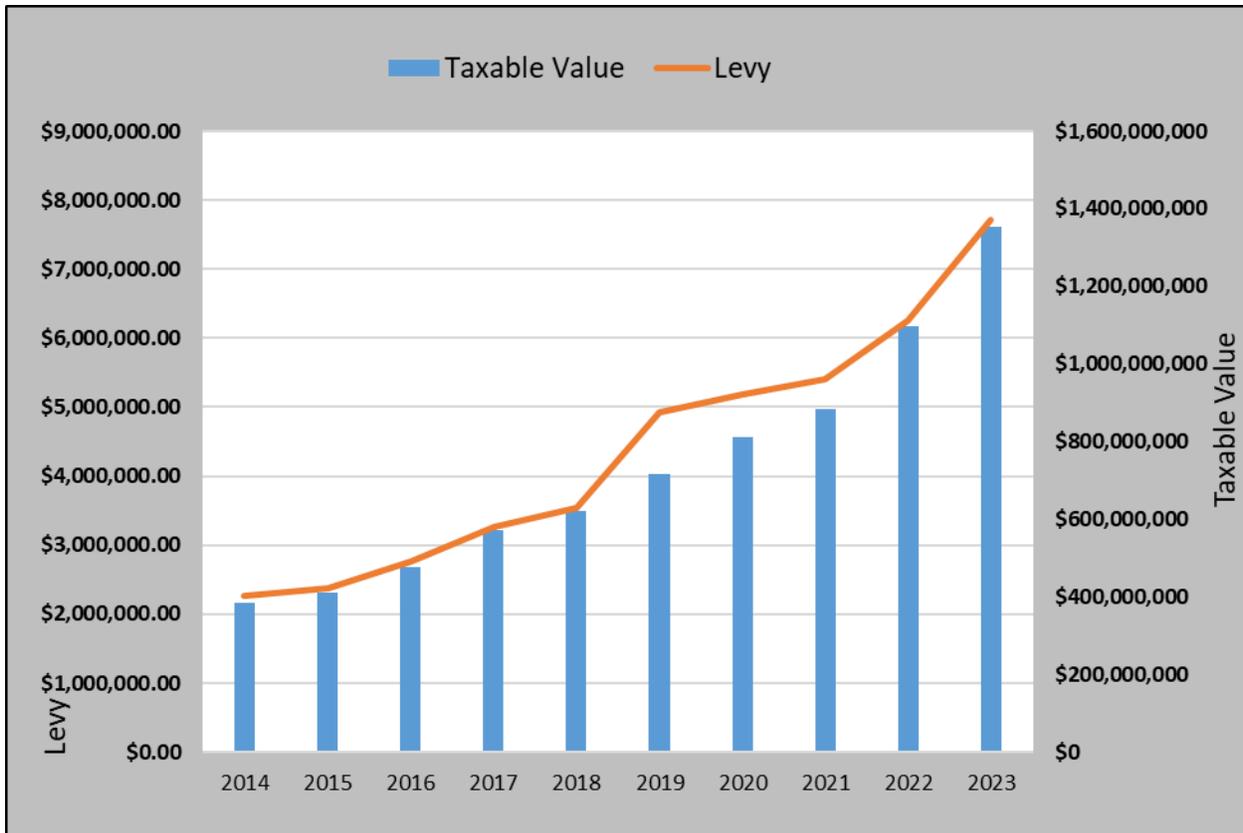
=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

PROPERTY TAX INFORMATION

Property Tax Assessments

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23*
Total Taxable Value	\$714,922,892.00	\$810,269,077.00	\$885,427,912.00	\$1,098,453,451.00	\$1,353,441,671.00
General Fund Tax Rate (M&O)	\$0.432476/\$100	\$0.420952/\$100	\$0.400517/\$100	\$0.400306/\$100	\$0.363225/\$100
Debt Service Tax Rate (I&S)	\$0.257524/\$100	\$0.219048/\$100	\$0.209483/\$100	\$0.169694/\$100	\$0.206775/\$100
Total Tax Rate	\$0.690000/\$100	\$0.640000/\$100	\$0.610000/\$100	\$0.570000/\$100	\$0.570000/\$100
General Fund Revenues	\$3,091,869.93	\$3,410,843.89	\$3,546,289.31	\$4,397,175.07	\$4,916,038.51
Debt Service Fund Revenues	\$1,841,098.03	\$1,774,878.21	\$1,854,820.95	\$1,864,009.60	\$2,798,579.02

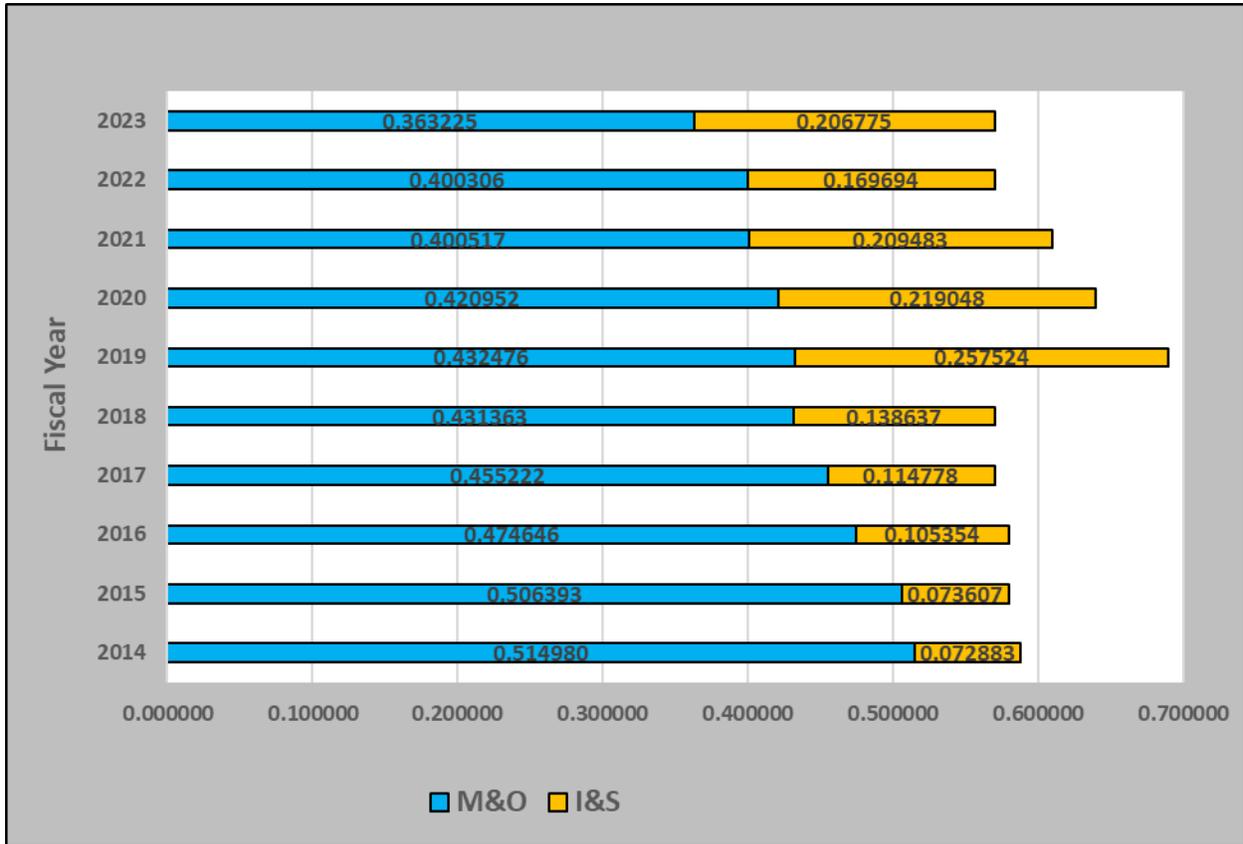
Property Tax Values and Levy 10-Year Historical Comparison



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Property Tax Rates 10-Year Historical Comparison



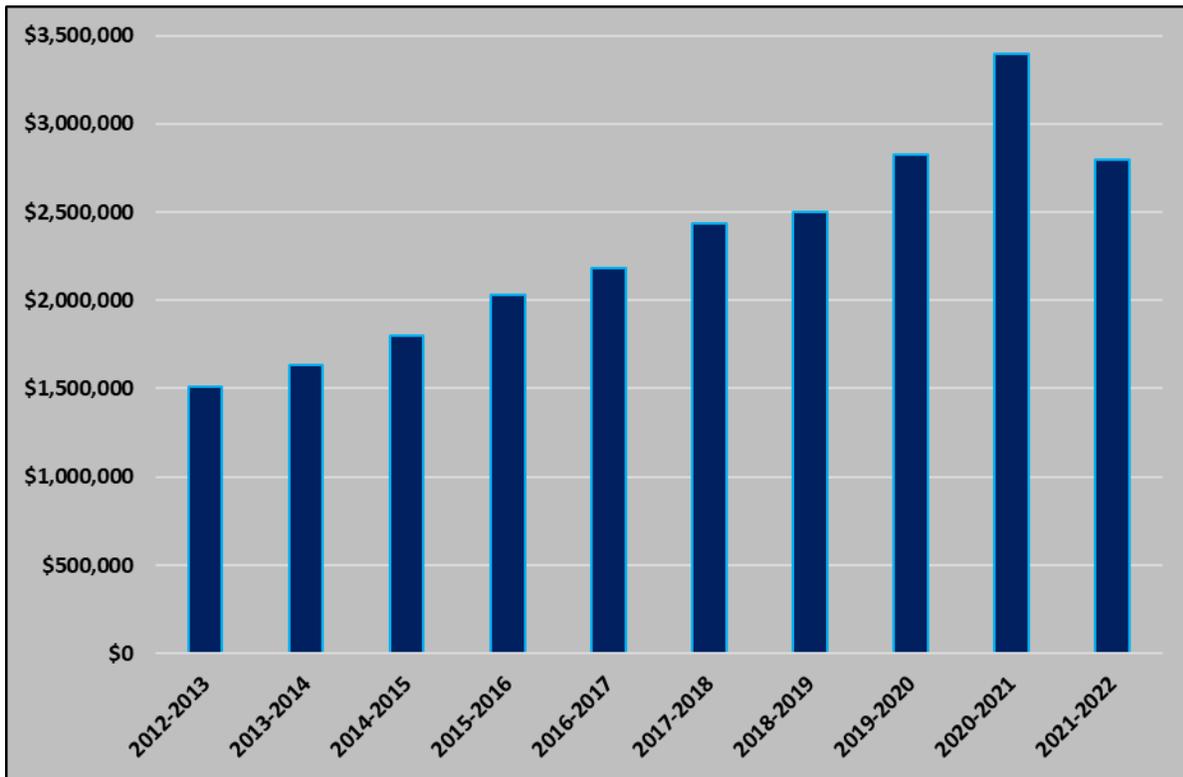
CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

SALES TAXES

Total City sales taxes collected, including the Manvel Economic Development Corporation (MEDC), over the past 10 years have increased from \$1.51 million in FY2013 to \$3.39 million collected in FY 2020-21. At the time of this budget compilation, there are two months left to collect sales tax for FY 2021-22 (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 2021-22 is \$2.79 million.

Sales Tax Collections 10-Year Historical Comparison



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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 2021-22 is projected to be \$8.95 million. Revenues and expenditures in the General Fund for the FY 2022-23 budget are \$13,765,946. Revenues are almost \$600 thousand more than the original FY 2021-22 budgeted value. There will be an estimated addition of \$650 thousand to property tax revenue caused by increased house values as the tax rate should remain constant. The other major revenue sources for the 2022-23 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 2022-23 budget are also \$13,765,946 (as is expected in a balanced budget) which is an increase from the previous year's original 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 2022-23 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 2023 appraised tax roll values are expected to increase, much like they did in 2022.

MISCELLANEOUS TAXES

The sales and use tax in Manvel is 8.25% on goods or services. 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. The other two-thirds goes to the General Fund.

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.

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.

FINES AND FEES

Fines and forfeitures are revenues received by the City for Class C misdemeanors and City ordinance violations. 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. The interest rates on accounts have increased during this fiscal year period, but cautious revenue amounts will be projected. Any additional increases in interest rates will be an added revenue stream, which is always preferred to a deficit created by over-estimating.

OTHER SOURCES

Other sources of revenues 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.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

TRANSFERS IN

The General Fund usually does not have any need for transfers in from other departments. One type of 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 2022-23 ANNUAL BUDGET

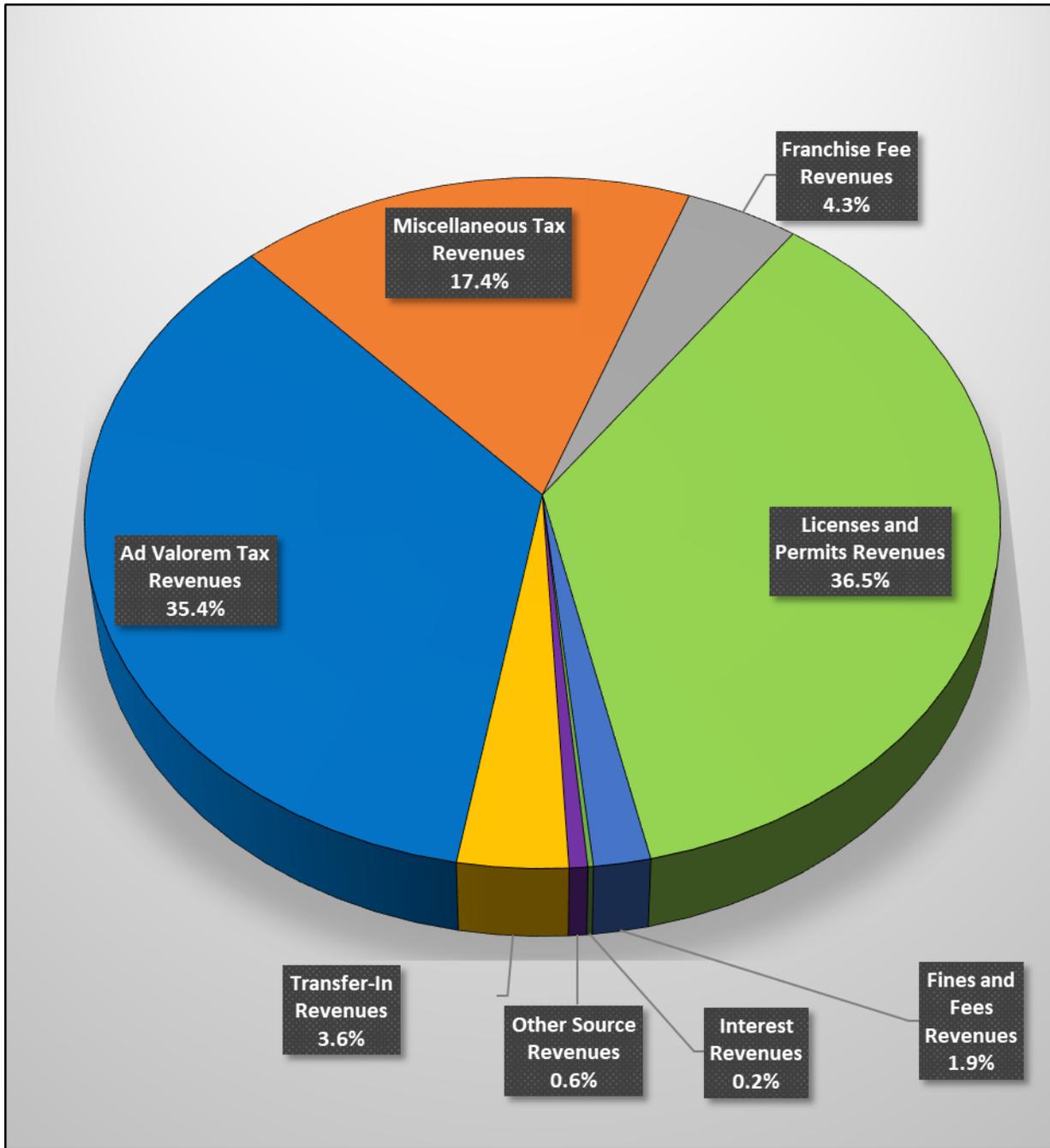
Revenues – Details by Type

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
General Fund Revenues							
Ad Valorem Tax Revenues							
10-01-4000 Current Ad Valorem Tax Rev.	3,077,502	3,417,297	3,694,319	4,100,000	4,100,000	4,428,302	4,725,000
10-01-4005 Personal Property Taxes	809	689	2,035	2,000	2,000	11,794	17,500
10-01-4010 Delinquent Ad Valorem Tax Revenue	61,617	122,717	91,051	100,000	100,000	70,403	110,000
10-01-4011 P&I on Ad Valorem Taxes	19,214	20,059	22,673	20,000	20,000	23,350	22,500
Total Ad Valorem Tax Revenues	3,159,141	3,560,762	3,810,079	4,222,000	4,222,000	4,533,850	4,875,000
Miscellaneous Tax Revenues							
10-02-4030 Sales Tax Revenues	1,666,969	1,885,016	2,261,651	2,461,942	2,461,942	2,253,922	2,400,000
10-02-4031 Sales Tax Rebate	(6,715)	(6,742)	-	-	-	-	-
Total Miscellaneous Tax Revenues	1,660,254	1,878,274	2,261,651	2,461,942	2,461,942	2,253,922	2,400,000
Franchise Fee Revenues							
10-03-4101 Gas Franchise Fees	19,224	31,793	20,678	30,000	30,000	28,945	30,000
10-03-4102 Electric Franchise Fees	288,156	309,501	320,488	300,000	300,000	167,449	325,000
10-03-4103 Cable Franchise Fees	34,872	41,112	52,398	35,000	35,000	32,749	55,000
10-03-4104 Telephone Franchise Fees	114,330	41,177	23,598	50,000	50,000	14,513	25,000
10-03-4105 Solid Waste Franchise Fees	129,634	137,442	157,950	140,000	140,000	194,957	160,000
Total Franchise Fee Revenues	586,215	561,025	575,113	555,000	555,000	438,613	595,000
Licenses and Permits Revenues							
10-04-4200 Permits CC Convenience Fees	12,675	20,423	49,317	30,000	30,000	35,101	55,000
10-04-4203 Permits & Licenses	1,944,002	2,538,027	3,557,527	4,000,000	4,000,000	3,593,442	3,947,146
10-04-4204 Licenses & Permits PD	3,149	5,641	4,385	5,000	5,000	7,798	7,500
10-04-4205 Rezoning Application fees	24,700	-	-	-	-	-	-
10-04-4206 Abandonment Fees	2,500	1,000	1,000	1,000	1,000	1,091	1,000
10-04-4207 Plat Fees	89,349	93,061	149,834	125,000	125,000	115,770	120,000
10-04-4208 Plan Reviews	511,350	616,804	839,916	900,000	900,000	879,056	900,000
10-04-4209 Planned Unit Dev. Fees	-	-	23,152	-	-	-	-
10-04-4210 Events Fees	-	-	50	-	-	-	-
Total Licenses and Permits Revenues	2,587,724	3,274,956	4,625,182	5,061,000	5,061,000	4,632,258	5,030,646
Fines and Fees Revenues							
10-05-4400 Court Fines	238,899	272,955	226,480	275,000	275,000	162,803	250,000
10-05-4401 Rev Court Fines	4,279	7,883	7,714	7,500	7,500	3,191	7,000
Total Fines and Fees Revenues	243,179	280,838	234,194	282,500	282,500	165,994	257,000
Interest Revenues							
10-06-4600 Interest Income	106,035	62,547	5,966	6,500	6,500	48,157	25,000
Total Interest Revenues	106,035	62,547	5,966	6,500	6,500	48,157	25,000
Other Source Revenues							
10-07-4701 Skynet - Lease Rental	8,400	8,400	8,400	8,400	8,400	8,400	8,400
10-07-4703 FEMA	-	-	-	-	-	-	-
10-07-4704 Grant Revenues	-	642,076	-	-	-	-	-
10-07-4721 Pipeline Application	500	-	-	-	-	7,636	-
10-07-4723 Pipeline ROW Crossing Fees	38,500	48,600	23,000	40,000	40,000	42,655	40,000
10-07-4800 Insurance & Other Reimbursements	-	825	12,170	-	-	580	1,000
10-07-4802 AISD Dispatch	8,000	8,000	8,000	8,000	8,000	12,000	12,000
10-07-4803 TCLEOS	1,710	1,965	1,927	1,700	1,700	1,700	1,900
10-07-4804 Sale/Disposition of Assets	39,550	-	5,780	-	-	-	-
10-07-4808 Donations for City Events	250	-	-	-	-	-	-
10-07-4811 Other Income	229,108	61,806	16,217	15,000	15,000	23,827	20,000
10-07-4840 MEDC Contributions	13,000	12,000	-	12,000	12,000	-	-
Total Other Source Revenues	339,018	783,672	75,493	85,100	85,100	96,799	83,300
Transfer-In Revenues							
10-09-4999 Transfer In - Fund Balance	-	500,000	-	500,000	960,138	960,138	500,000
Total Transfer-In Revenues	-	500,000	-	500,000	960,138	960,138	500,000
Total General Fund Revenues	8,681,566	10,902,075	11,587,678	13,174,042	13,634,180	13,129,729	13,765,946

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

General Fund Revenues by Type FY 2022-23: \$13,765,946



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 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.

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.

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.

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.

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.

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.

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, HVAC, electric, and other general maintenance of City facilities.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

FIRE MARSHAL

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.

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.

CODE ENFORCEMENT

The Code Enforcement Department is responsible for correcting violations of City code. These violations could encompass violations regarding residential property and/or land, commercial violations, health and food, or citizen complaints.

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. 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 2022-23 ANNUAL BUDGET=====

Expenditures – Department Totals

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
General Fund Expenditures							
Administration Expenditures							
Personnel Services	681,750	720,410	999,258	1,193,648	1,234,640	1,118,192	1,309,789
Commodities	10,087	14,398	31,954	34,000	36,500	36,268	36,750
Contractual Services	143,323	249,171	298,562	286,550	286,550	332,072	484,550
Other Services	177,171	199,221	211,150	316,500	368,900	325,237	387,500
Capital Outlays	22,564	-	-	-	-	-	-
Transfer-Out	1,085,500	1,140,751	2,198,240	825,885	837,851	837,581	690,000
Total Administration Expenditures	2,120,396	2,323,951	3,739,164	2,656,583	2,764,441	2,649,350	2,908,589
Library Expenditures							
Personnel Services	-	-	-	-	-	-	-
Commodities	6,390	3,361	4,459	7,000	7,000	5,803	7,000
Contractual Services	74,531	74,361	75,107	82,000	82,000	75,441	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	84,113	80,915	82,759	92,300	92,300	84,438	92,300
Finance Expenditures							
Personnel Services	256,079	282,801	318,862	408,115	455,295	393,468	502,052
Commodities	3,215	2,413	5,690	6,500	9,000	2,779	6,500
Contractual Services	93,701	80,096	75,977	109,150	109,300	128,137	137,050
Other Services	3,920	1,122	1,650	5,900	5,900	2,660	7,250
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Finance Expenditures	356,915	366,433	402,179	529,665	579,495	527,045	652,852
Information Tech Expenditures							
Personnel Services	-	182,882	204,083	284,195	323,746	277,562	380,214
Commodities	-	11,347	14,736	13,000	15,500	11,178	14,500
Contractual Services	-	78,261	90,111	261,050	261,200	124,665	116,050
Other Services	-	20,806	54,441	70,000	70,000	79,838	155,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Information Tech Expenditures	-	293,297	363,370	628,245	670,446	493,243	665,764
Municipal Court Expenditures							
Personnel Services	205,491	209,456	211,048	283,247	286,830	213,313	244,584
Commodities	4,966	3,663	6,988	5,500	5,500	5,285	7,250
Contractual Services	63,427	65,247	70,697	75,650	75,650	47,347	65,650
Other Services	5,336	5,739	12,420	12,750	12,750	6,697	12,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Municipal Court Expenditures	279,222	284,105	301,153	377,147	380,730	272,641	329,484

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

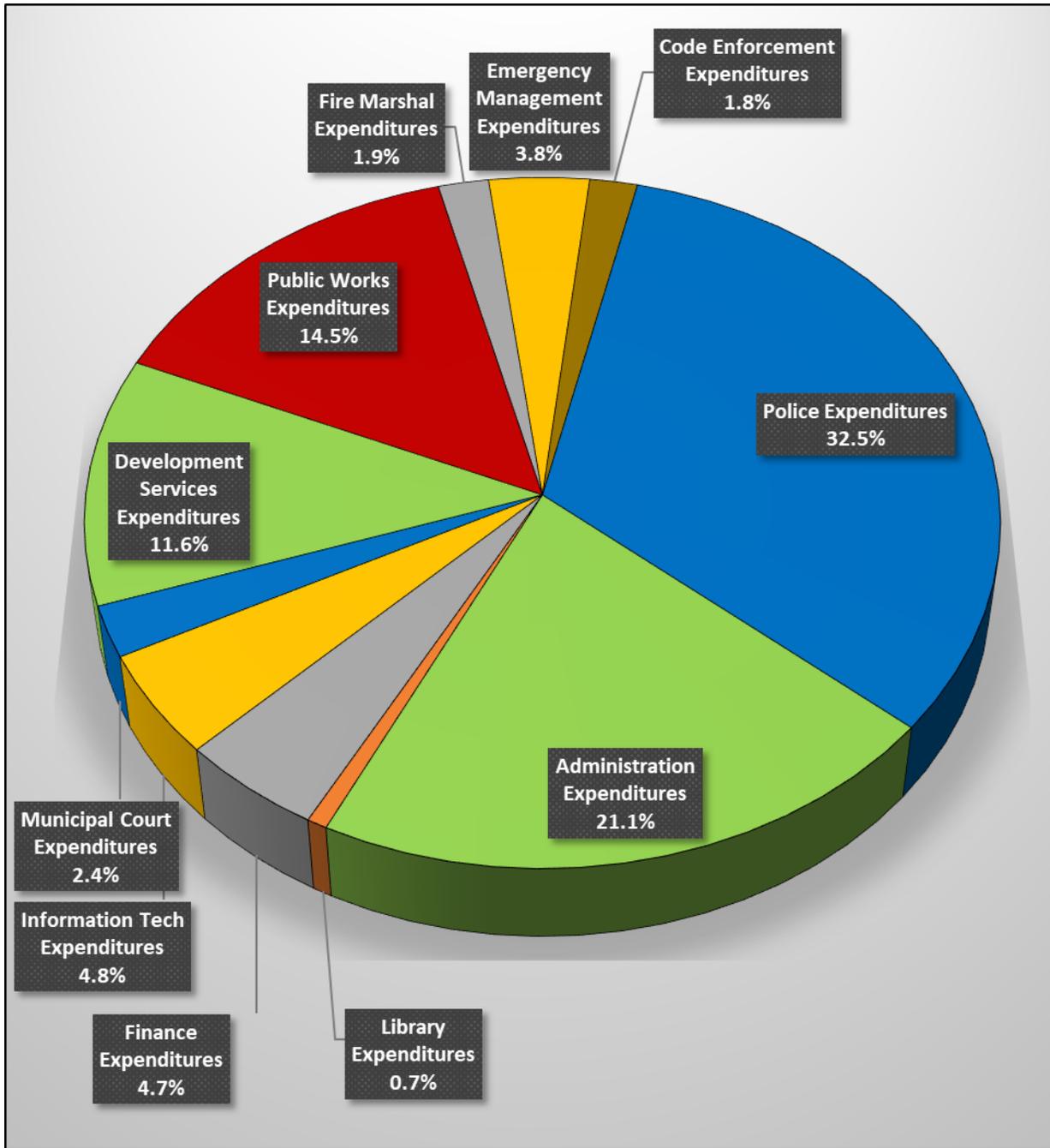
Expenditures – Department Totals (cont.)

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
General Fund Expenditures							
Development Services Expenditures							
Personnel Services	228,661	253,507	315,915	934,167	926,786	606,545	887,131
Commodities	8,105	1,862	15,148	26,000	28,500	10,500	18,500
Contractual Services	936,795	699,397	551,890	734,540	734,540	586,126	655,750
Other Services	77,996	99,667	81,580	135,750	135,750	50,537	37,500
Capital Outlays	-	-	-	-	35,000	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Development Services Expenditures	1,251,558	1,054,433	964,534	1,830,457	1,860,576	1,253,708	1,598,881
Public Works Expenditures							
Personnel Services	565,252	522,825	561,350	841,901	856,871	769,926	1,047,167
Commodities	112,245	113,263	146,772	172,500	172,500	164,519	205,000
Contractual Services	197,500	153,495	238,515	240,500	240,500	253,903	236,600
Other Services	339,941	155,907	204,687	350,000	350,000	283,021	213,000
Capital Outlays	312,390	7,331	436,590	380,000	380,000	396,083	300,000
Transfer-Out	-	-	-	-	-	-	-
Total Public Works Expenditures	1,527,329	952,821	1,587,913	1,984,901	1,999,871	1,867,452	2,001,767
Fire Marshal Expenditures							
Personnel Services	237,245	245,094	119,961	447,135	408,330	147,221	218,010
Commodities	14,547	6,236	24,311	18,200	29,200	21,270	15,700
Contractual Services	23,562	20,298	24,347	43,200	48,200	26,085	19,400
Other Services	32,028	22,881	43,409	31,250	61,250	49,738	11,150
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Fire Marshal Expenditures	307,382	294,508	212,027	539,785	546,980	244,316	264,260
Emergency Management Expenditures							
Personnel Services	-	9,599	5,426	-	-	-	-
Commodities	952	14,693	1,780	30,000	30,000	1,112	20,000
Contractual Services	-	-	-	-	-	-	-
Other Services	12,084	15,710	13,920	514,500	514,500	20,521	507,500
Capital Outlays	-	37,104	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Emergency Management Expenditures	13,036	77,106	21,126	544,500	544,500	21,633	527,500
Code Enforcement Expenditures							
Personnel Services	-	-	-	-	-	-	158,384
Commodities	-	-	-	-	-	-	17,750
Contractual Services	-	-	-	-	-	-	65,800
Other Services	-	-	-	-	-	-	8,500
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Code Enforcement Expenditures	-	-	-	-	-	-	250,434
Police Expenditures							
Personnel Services	1,772,928	2,125,905	2,265,938	3,169,559	3,366,791	2,905,494	4,005,715
Commodities	126,667	64,448	85,509	152,900	154,900	172,040	171,500
Contractual Services	191,060	250,874	206,393	173,350	173,500	177,624	192,650
Other Services	182,836	121,250	147,320	134,650	139,650	144,544	84,250
Capital Outlays	68,322	-	228,966	360,000	360,000	369,534	20,000
Transfer-Out	-	-	-	-	-	-	-
Total Police Expenditures	2,341,813	2,562,478	2,934,125	3,990,459	4,194,841	3,769,236	4,474,115
Total General Fund Expenditures	8,281,763	8,290,045	10,608,350	13,174,042	13,634,180	11,183,062	13,765,946

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 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
- Public Information

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 2021-22 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
- Hired Public Information Officer to expand social media presence of the City
- Completed salary survey for City in order to establish pay ranges for all positions

FY 2022-23 DEPARTMENT GOALS

- Expand the City's commercial and residential growth
- Continue to expand City's online presence and increase public participation
- 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 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Administration Expenditures							
Personnel Services							
10-10-5000 Salaries	522,960	515,867	687,788	804,799	823,799	814,831	859,014
10-10-5001 Additional Compensation	-	19,000	71,065	95,000	95,000	10,350	95,000
10-10-5002 Overtime	-	-	171	250	250	-	250
10-10-5006 Longevity	1,380	1,560	1,740	1,980	1,980	1,980	2,280
10-10-5010 FICA Expense	33,596	31,896	43,766	62,702	64,202	51,114	67,331
10-10-5012 Unemployment Insurance	2,910	12,169	14,998	22,500	22,500	20,609	30,000
10-10-5030 Health Insurance	47,062	48,075	43,635	73,040	82,360	67,559	85,776
10-10-5031 Vision Insurance	674	573	730	948	1,008	788	893
10-10-5032 Life & LTD	1,179	1,287	8,759	3,365	3,465	1,904	12,995
10-10-5033 Dental	2,357	2,197	2,853	3,419	3,669	3,017	3,419
10-10-5034 Retirement	54,355	51,712	76,484	78,793	89,555	91,634	89,919
10-10-5035 Cell Phone Allowance	2,181	1,336	1,779	1,800	1,800	1,687	1,800
10-10-5036 Auto Allowance	10,810	8,786	12,291	10,800	10,800	15,760	16,800
10-10-5037 Pay Reimbursement	-	23,661	30,274	30,000	30,000	33,253	40,000
10-10-5038 Flex	196	147	230	266	266	212	266
10-10-5039 Flex Card - Health Ins	1,662	1,219	1,604	2,400	2,400	1,909	2,400
10-10-5040 Workers Compensation	430	925	1,092	1,586	1,586	1,586	1,646
Total Personnel Services	681,750	720,410	999,258	1,193,648	1,234,640	1,118,192	1,309,789
Commodities							
10-10-5220 Janitorial Supplies & Cleaning	4,647	5,699	19,364	17,500	17,500	24,110	25,000
10-10-5222 Postage	1,405	1,758	1,372	2,000	2,000	3,369	2,500
10-10-5230 Office Expense	3,693	5,497	10,984	12,500	15,000	8,222	7,500
10-10-5240 Minor Tools & Equipment	342	1,444	234	1,000	1,000	65	1,000
10-10-5260 Apparel	-	-	-	1,000	1,000	502	750
Total Commodities	10,087	14,398	31,954	34,000	36,500	36,268	36,750
Contractual Services							
10-10-5340 Copier Lease/Maintenance	1,527	5,371	1,296	2,500	2,500	1,481	2,000
10-10-5362 Records Retention	2,492	875	1,548	2,000	2,000	1,442	2,000
10-10-5380 Building Repair & Maintenance	5,637	59,216	67,632	50,000	50,000	53,011	50,000
10-10-5400 Legal Fees	17,799	14,728	49,704	35,000	35,000	131,585	50,000
10-10-5418 Employment Testing	780	1,495	2,150	300	300	153	300
10-10-5420 Electricity	2,430	5,789	11,167	9,500	9,500	11,304	12,500
10-10-5422 Electricity - Street Lights	51,818	49,022	45,359	50,000	50,000	40,348	50,000
10-10-5423 Storm Recovery Charge	-	-	6,855	28,000	28,000	24,927	28,000
10-10-5430 Gas Utilities	260	1,956	1,140	1,750	1,750	932	1,750
10-10-5432 Rental Equipment	2,853	2,532	2,532	2,500	2,500	2,338	2,500
10-10-5438 County Recording Fees	1,272	1,083	773	2,000	2,000	707	1,500
10-10-5440 Computer Maintenance/Support	12,321	65,733	2,771	25,000	25,000	3,117	10,000
10-10-5441 Computer Software	12,623	3,780	3,969	-	-	5,036	-
10-10-5442 Website Administration	4,085	4,289	4,503	15,000	15,000	4,728	10,000
10-10-5445 Telephone	22,850	28,116	53,237	55,000	55,000	48,149	55,000
10-10-5476 Codification	3,101	3,710	5,863	6,000	6,000	1,336	6,000
10-10-5507 MUD 43 Reimbursement	-	-	36,095	-	-	-	200,000
10-10-5550 Radio Usage	1,476	1,476	1,968	2,000	2,000	1,476	3,000
Total Contractual Services	143,323	249,171	298,562	286,550	286,550	332,072	484,550

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Administration Expenditures							
Other Services							
10-10-5620 Council Expenses	12,707	6,225	14,944	20,000	20,000	14,973	20,000
10-10-5621 Council Pay	-	-	-	-	12,400	10,145	38,000
10-10-5622 Dues & Subscriptions	7,706	7,707	8,343	12,500	52,500	52,106	12,500
10-10-5625 Publications	1,171	-	-	-	-	-	-
10-10-5630 Insurance and Bonds	98,009	109,762	139,988	175,000	175,000	185,152	200,000
10-10-5632 City Functions & Meetings	5,389	1,363	2,500	5,500	5,500	4,190	9,000
10-10-5633 Public Notice Expense	3,848	7,213	4,971	7,500	7,500	2,564	5,000
10-10-5645 Training & Travel	10,987	6,716	5,998	20,000	20,000	6,905	12,500
10-10-5650 Mileage	876	59	-	1,000	1,000	-	500
10-10-5676 Elections Expense	145	1,500	7,061	10,000	10,000	5,544	7,500
10-10-5678 Holiday & Special Events	11,834	4,143	3,432	15,000	15,000	2,156	12,500
10-10-5800 Eng/Consulting/Planning Fees	24,500	54,533	23,913	50,000	50,000	41,503	70,000
Total Other Services	177,171	199,221	211,150	316,500	368,900	325,237	387,500
Capital Outlays							
10-10-6020 Capital Outlay - Equipment	22,564	-	-	-	-	-	-
Total Capital Outlays	22,564	-	-	-	-	-	-
Transfer-Out							
10-10-8540 Transfer To - Utility Fund	375,000	315,751	100,000	179,885	191,851	191,581	-
10-10-8582 Transfer To - Capital Projects Fund	695,000	800,000	1,634,747	350,000	350,000	350,000	450,000
10-10-8592 Transfer To - Parks Fund	15,500	25,000	429,100	289,000	289,000	289,000	-
10-95-8581 Transfer To - TIRZ #3	-	-	34,393	7,000	7,000	7,000	40,000
10-95-8591 Transfer To - Veh/Equip Replace Fund	-	-	-	-	-	-	200,000
Total Transfer-Out	1,085,500	1,140,751	2,198,240	825,885	837,851	837,581	690,000
Total Administration Expenditures	2,120,396	2,323,951	3,739,164	2,656,583	2,764,441	2,649,350	2,908,589

PERSONNEL SCHEDULE	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
City Manager	1	1	1	1	1
Assistant City Manager	-	1	1	1	1
City Attorney	1	1	1	1	1
City Secretary	1	1	1	1	1
Assistant City Secretary	-	1	1	1	1
Public Information Officer	-	-	-	1	1
IT Network Administrator	1	-	-	-	-
Total	4	5	5	6	6

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 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 2021-22 DEPARTMENT ACCOMPLISHMENTS

- Increased programming for juveniles
- Continued circulation of books on shelves using book plan for purchases
- Initiated replacement of flooring for safety and health of children participating in programs

FY 2022-23 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 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Library Expenditures							
Commodities							
10-15-5220 Janitorial Supplies & Cleaning	3,201	3,361	4,300	5,000	5,000	5,357	5,500
10-15-5243 Small Furniture & Fixtures	3,188	-	158	2,000	2,000	446	1,500
Total Commodities	6,390	3,361	4,459	7,000	7,000	5,803	7,000
Contractual Services							
10-15-5380 Building Repair & Maintenance	1,962	2,342	265	2,500	2,500	235	2,500
10-15-5420 Electricity	5,607	5,031	5,072	5,500	5,500	4,651	5,500
10-15-5445 Telephone	961	987	1,070	1,500	1,500	956	1,500
10-15-5459 Lease Expense - Library	66,000	66,000	68,700	72,500	72,500	69,600	72,500
Total Contractual Services	74,531	74,361	75,107	82,000	82,000	75,441	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	84,113	80,915	82,759	92,300	92,300	84,438	92,300

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 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 includes a Human Resources Manager adding to 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 2021-22 DEPARTMENT ACCOMPLISHMENTS

- Received GFOA award for distinguished budget
- Continued reporting for City Council and staff on monthly basis
- Received end-of-year audit report with no misstatements
- Maintained all PFIA certifications for investment officers
- Began installation of new financial software to replace legacy system

FY 2022-23 DEPARTMENT GOALS

- Strive for continued “no misstatement” status on annual audit report
- Submit budget for GFOA distinguished budget award
- 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 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Finance Expenditures							
Personnel Services							
10-20-5000 Salaries	184,927	211,198	240,592	309,792	339,792	294,202	370,989
10-20-5002 Overtime	178	195	445	500	500	460	500
10-20-5006 Longevity	780	840	900	1,020	1,020	1,020	1,260
10-20-5007 Part Time Wages	3,688	-	-	-	-	-	-
10-20-5010 FICA Expense	13,245	15,611	21,860	23,815	26,315	22,274	28,515
10-20-5012 Unemployment Insurance	487	-	-	-	-	-	-
10-20-5030 Health Insurance	26,839	28,045	27,091	36,968	44,848	37,382	55,134
10-20-5031 Vision Insurance	314	328	322	473	533	452	592
10-20-5032 Life & LTD	730	855	911	1,326	1,476	1,175	1,594
10-20-5033 Dental	1,319	914	1,047	1,807	2,057	1,725	2,258
10-20-5034 Retirement	22,065	23,452	24,243	30,034	36,374	32,481	38,291
10-20-5038 Flex Admin Expense	128	98	130	178	178	170	222
10-20-5039 Flex Card - Health Ins	1,062	814	853	1,600	1,600	1,528	2,000
10-20-5040 Workers Compensation	316	451	468	602	602	602	697
Total Personnel Services	256,079	282,801	318,862	408,115	455,295	393,468	502,052
Commodities							
10-20-5230 Office Expense	2,208	2,413	3,575	4,000	6,500	2,695	4,000
10-20-5240 Minor Tools & Equipment	1,007	-	2,115	2,500	2,500	23	2,000
10-20-5260 Apparel	-	-	-	-	-	61	500
Total Commodities	3,215	2,413	5,690	6,500	9,000	2,779	6,500
Contractual Services							
10-20-5418 Employment Testing	-	-	-	150	300	-	300
10-20-5440 Computer Maintenance/Support	27,021	15,738	17,742	30,000	30,000	53,283	50,000
10-20-5441 Computer Software	13,523	-	-	-	-	-	-
10-20-5450 Tax Assessor Fees	2,476	3,428	3,013	4,500	4,500	2,616	4,000
10-20-5475 Accounting Fee Expense	3,780	4,190	3,500	4,500	4,500	3,818	4,750
10-20-5477 Audit & Professional Fees	23,523	23,936	16,961	30,000	30,000	27,158	30,000
10-20-5479 Appraisal Fees	23,378	32,804	34,762	40,000	40,000	41,261	48,000
Total Contractual Services	93,701	80,096	75,977	109,150	109,300	128,137	137,050
Other Services							
10-20-5615 Bank/Credit Card Processing Fees	15	-	95	200	200	-	-
10-20-5622 Dues & Subscriptions	1,596	77	690	1,500	1,500	212	1,250
10-20-5645 Training & Travel	2,130	1,045	865	4,000	4,000	2,448	6,000
10-20-5650 Mileage	179	-	-	200	200	-	-
Total Other Services	3,920	1,122	1,650	5,900	5,900	2,660	7,250
Total Finance Expenditures	356,915	366,433	402,179	529,665	579,495	527,045	652,852

PERSONNEL SCHEDULE	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
Finance Director	1	1	1	1	1
Accountant	1	1	1	1	1
Utility Billing Supervisor	1	1	1	1	1
Utility Billing Technician	-	-	-	-	1
Human Resources Manager	-	-	1	1	1
Total	3	3	4	4	5

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 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 2021-22 DEPARTMENT ACCOMPLISHMENTS

- Incorporated remote work for employees to use even without pandemic restrictions
- Increased security and redundancies to prevent or mitigate any security breaches
- Continuous training for certifications and knowledge for more efficiency/security
- Assisted with increasing social media presence
- Continued upgrades and monitoring of building security
- Hired Cyber Security Technician to focus on keeping City's IT infrastructure protected

FY 2022-23 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
- Assist Finance Department with installation and support for software as go-live date nears
- Continuous software/hardware instruction and installation for numerous new hires

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Information Tech Expenditures							
Personnel Services							
10-25-5000 Salaries	-	136,192	152,278	213,713	238,713	206,304	278,316
10-25-5006 Longevity	-	60	180	300	300	300	300
10-25-5007 Part Time Wages	-	-	7,460	-	-	-	-
10-25-5010 FICA Expense	-	10,420	12,045	16,441	18,441	15,815	21,429
10-25-5030 Health Insurance	-	18,330	13,022	27,726	34,886	27,262	44,107
10-25-5031 Vision Insurance	-	214	215	355	415	328	473
10-25-5032 Life Insurance & LTD	-	564	595	922	1,047	779	1,205
10-25-5033 Dental Insurance	-	488	896	1,355	1,650	1,252	1,807
10-25-5034 Retirement	-	15,082	15,422	20,734	25,645	22,810	28,775
10-25-5035 Cell Phone Allowance	-	911	855	900	900	1,448	1,500
10-25-5038 Flex Spend Admin	-	49	95	133	133	85	178
10-25-5039 Flex Card Spending	-	409	794	1,200	1,200	764	1,600
10-25-5040 Workers Compensation	-	163	225	416	416	416	524
Total Personnel Services	-	182,882	204,083	284,195	323,746	277,562	380,214
Commodities							
10-25-5225 Fuel	-	-	-	-	-	-	1,000
10-25-5230 Office Expense	-	7,915	7,221	6,500	9,000	5,777	7,000
10-25-5240 Minor Tools & Equipment	-	3,433	7,515	6,500	6,500	5,401	6,500
Total Commodities	-	11,347	14,736	13,000	15,500	11,178	14,500
Contractual Services							
10-25-5418 Employment Testing	-	-	-	300	450	290	300
10-25-5440 Computer Maintenance/Support	-	42,590	58,477	185,000	185,000	98,388	70,000
10-25-5441 Computer Software	-	17,348	17,182	25,000	25,000	9,490	25,000
10-25-5442 Website Administration	-	3,101	-	-	-	-	-
10-25-5443 Computer Replacement	-	14,383	14,149	50,000	50,000	15,575	20,000
10-25-5446 Uniforms	-	838	302	750	750	922	750
Total Contractual Services	-	78,261	90,111	261,050	261,200	124,665	116,050
Other Services							
10-25-5622 Dues & Subscriptions	-	18,183	47,225	60,000	60,000	56,802	140,000
10-25-5645 Training & Travel	-	1,221	5,566	10,000	10,000	23,035	15,000
10-25-5650 Mileage	-	1,402	-	-	-	-	-
10-25-5800 Professional Services	-	-	1,650	-	-	-	-
Total Other Services	-	20,806	54,441	70,000	70,000	79,838	155,000
Total Information Tech Expenditures	-	293,297	363,370	628,245	670,446	493,243	665,764

PERSONNEL SCHEDULE	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
IT Manager	-	1	1	1	1
IT Network Administrator	-	1	1	1	1
Cyber Security Technician	-	-	-	1	1
Computer Technician	-	-	-	1	1
Total	0	2	2	4	4

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 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 2021-22 DEPARTMENT ACCOMPLISHMENTS

- Increased number of associate judges to eliminate backlog of cases
- Streamlined court software including scanning of files for cases
- Added Juvenile Case Manager designation to Clerk to begin teen court program
- Purged files that were outdated or incorrectly processed to close older cases
- Increased community relations and involvement with outreach programs
- Utilized newly acquired SETCIC software program to assist with warrants

FY 2022-23 DEPARTMENT GOALS

- Improve security programs and procedures for safer appearances in court
- Work to develop paperless court systems and processes
- Work with Finance Department to create more effective reporting of collections and activities
- Improve state court related programs such as OMNIBASE and MVBA
- Achieve higher certification ratings for Clerks and Administrator

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Court Expenditures							
Personnel Services							
10-30-5000 Salaries	146,010	152,249	160,294	219,627	219,627	154,489	175,505
10-30-5002 Overtime	238	999	1,911	2,000	2,000	705	1,000
10-30-5006 Longevity	960	900	960	60	60	60	240
10-30-5009 Certification	-	-	-	-	-	-	1,800
10-30-5010 FICA Expense	10,484	11,317	11,867	16,959	16,959	11,808	13,659
10-30-5012 Unemployment Insurance	486	-	-	-	-	-	-
10-30-5030 Health Insurance	28,084	25,557	18,313	27,726	29,886	28,102	33,080
10-30-5031 Vision Insurance	329	299	303	355	355	339	355
10-30-5032 Life & LTD	589	557	554	602	602	549	664
10-30-5033 Dental	1,510	1,250	1,260	1,355	1,355	1,293	1,355
10-30-5034 Retirement	15,386	14,792	14,298	12,801	14,224	14,266	15,259
10-30-5038 Flex	146	133	106	133	133	127	133
10-30-5039 Flex Card - Health Ins	954	1,106	883	1,200	1,200	1,146	1,200
10-30-5040 Workers Compensation	316	298	298	429	429	429	334
Total Personnel Services	205,491	209,456	211,048	283,247	286,830	213,313	244,584
Commodities							
10-30-5222 Postage	766	977	2,013	500	500	2,532	2,500
10-30-5230 Office Expense	3,430	2,686	4,216	3,000	3,000	2,494	3,000
10-30-5240 Minor Tools & Equipment	770	-	759	2,000	2,000	259	1,000
10-30-5260 Apparel	-	-	-	-	-	-	750
Total Commodities	4,966	3,663	6,988	5,500	5,500	5,285	7,250
Contractual Services							
10-30-5405 Jail Housing	450	-	-	500	500	49	-
10-30-5410 Magistrating Expenses	419	-	-	-	-	-	-
10-30-5418 Employment Testing	-	-	-	150	150	-	150
10-30-5440 Computer Maintenance/Support	8,067	10,264	11,268	12,500	12,500	9,851	13,000
10-30-5445 Telephone	1,121	1,325	635	1,500	1,500	414	1,000
10-30-5448 Court Interpreter	5,800	3,350	3,120	5,000	5,000	356	1,500
10-30-5451 Prosecuting Attorney	20,700	25,813	31,488	31,000	31,000	30,127	35,000
10-30-5485 Municipal Court Judge	5,188	-	-	-	-	-	-
10-30-5580 Warrant Fees	21,683	24,496	24,186	25,000	25,000	6,550	15,000
Total Contractual Services	63,427	65,247	70,697	75,650	75,650	47,347	65,650
Other Services							
10-30-5615 Credit Card Processing Fees	2,677	4,288	5,283	4,500	4,500	3,852	4,000
10-30-5622 Dues & Subscriptions	305	337	3,460	4,000	4,000	120	4,000
10-30-5634 Jury cost	776	186	778	-	-	-	-
10-30-5645 Training & Travel	1,421	928	2,900	4,000	4,000	2,725	4,000
10-30-5650 Mileage	157	-	-	250	250	-	-
Total Other Services	5,336	5,739	12,420	12,750	12,750	6,697	12,000
Total Court Expenditures	279,222	284,105	301,153	377,147	380,730	272,641	329,484

PERSONNEL SCHEDULE	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
Court Administrator	1	1	1	1	1
Deputy Court Clerk	2	2	2	2	2
Total	3	3	3	3	3
Presiding Judge	1	1	1	1	1
Alternate Judge	1	1	3	3	3

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 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 2021-22 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
- Finished install of MyGOV software upgrade 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 2022-23 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 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Development Services Expenditures							
Personnel Services							
10-40-5000 Salaries	170,527	184,826	235,615	645,750	675,750	446,149	653,172
10-40-5002 Overtime	1,715	1,433	859	1,500	1,500	3,094	2,000
10-40-5006 Longevity	900	1,020	1,200	1,440	1,440	1,440	1,800
10-40-5010 FICA Expense	11,801	13,391	16,873	116,265	56,265	33,724	50,258
10-40-5012 Unemployment Insurance	61	-	-	-	-	-	-
10-40-5030 Health Insurance	19,552	28,045	32,898	92,419	104,619	63,934	99,241
10-40-5031 Vision Insurance	229	328	390	1,183	1,243	769	1,065
10-40-5032 Life & LTD	761	632	810	2,811	2,961	1,664	2,815
10-40-5033 Dental	1,051	1,371	1,624	4,517	4,767	3,029	4,065
10-40-5034 Retirement	20,422	20,705	23,868	62,582	72,541	49,310	67,487
10-40-5038 Flex	142	146	145	444	444	267	400
10-40-5039 Flex Card - Health Ins	1,185	1,214	1,207	4,001	4,001	1,909	3,600
10-40-5040 Workers Compensation	316	396	425	1,255	1,255	1,255	1,228
Total Personnel Services	228,661	253,507	315,915	934,167	926,786	606,545	887,131
Commodities							
10-40-5225 Fuel	-	-	-	-	-	-	1,000
10-40-5230 Office Expense	3,472	1,690	3,661	4,000	6,500	4,439	4,000
10-40-5240 Minor Tools & Equipment	4,633	172	11,488	20,000	20,000	5,185	12,500
10-40-5260 Apparel	-	-	-	2,000	2,000	876	1,000
Total Commodities	8,105	1,862	15,148	26,000	28,500	10,500	18,500
Contractual Services							
10-40-5360 Plat Fees	46,353	26,746	4,086	-	-	-	-
10-40-5412 Plan Reviews	254,397	159,643	128,314	175,000	175,000	108,822	150,000
10-40-5418 Employment Testing	-	-	-	600	600	1,082	750
10-40-5439 Inspections	625,045	503,168	402,153	500,000	500,000	446,402	475,000
10-40-5440 Computer Maintenance/Support	11,000	9,840	17,338	58,940	58,940	29,820	30,000
Total Contractual Services	936,795	699,397	551,890	734,540	734,540	586,126	655,750
Other Services							
10-40-5615 Credit Card Processing Fees	12,222	18,080	57,963	42,500	42,500	38,393	30,000
10-40-5622 Dues & Subscriptions	-	-	-	2,500	2,500	248	1,500
10-40-5645 Training & Travel	3,260	1,577	2,056	8,000	8,000	4,807	6,000
10-40-5650 Mileage	-	-	17	250	250	-	-
10-40-5700 Vehicle/Equip Replacement Fees	-	15,000	-	7,500	7,500	7,089	-
10-40-5800 Eng/Consulting/Planning Fees	62,514	65,010	21,543	75,000	75,000	-	-
Total Other Services	77,996	99,667	81,580	135,750	135,750	50,537	37,500
Capital Outlays							
10-40-6030 Capital Outlay - Vehicle	-	-	-	-	35,000	-	-
Total Capital Outlays	-	-	-	-	35,000	-	-
Total Development Services Expenditures	1,251,558	1,054,433	964,534	1,830,457	1,860,576	1,253,708	1,598,881

PERSONNEL SCHEDULE	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
Development Services Director	1	1	1	1	1
City Planner	-	-	1	1	1
Associate Planner	-	-	-	1	1
Assistant City Engineer	-	-	-	1	1
Capital Projects Manager	-	-	1	1	1
GIS Specialist	-	-	1	1	1
Permit Services Manager	-	-	-	1	1
Permits Specialist	2	2	2	2	2
Administrative Assistant	-	-	-	1	1
Total	3	3	6	10	10

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 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 2021-22 DEPARTMENT ACCOMPLISHMENTS

- Created safety committee and implemented safety standards for PPE and equipment
- Rehab and remodel of current Community Services facility
- Began Masters Road drainage improvements on C-12 ditch
- All crews certified in CPR, First Aid, Flagger, and FEMA ICS
- Improved drainage by rehabilitating 20,000 ft of ditches
- Purchased and installed tables, cement slabs, and playground equipment at Croix Park
- Completed asphalt street assessment study for street reconstructions and widening
- Added additional employees for Inspections, Equipment Operation and Administration

FY 2022-23 DEPARTMENT GOALS

- Rehabilitate 2 miles of asphalt streets using data collected from street assessment
- Continue planning and improvements for Croix Park
- Create and implement sign program to improve aesthetics and meet design criteria
- Create and implement street sweeping program to keep detention and pipes clear
- 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 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Public Works Expenditures							
Personnel Services							
10-50-5000 Salaries	369,475	351,061	389,711	584,007	584,007	540,093	719,705
10-50-5002 Overtime	3,642	3,801	4,612	4,000	4,000	2,737	3,500
10-50-5006 Longevity	3,000	3,480	1,680	1,440	1,440	1,320	2,040
10-50-5007 Part Time Wages	8,308	2,949	3,957	7,280	7,280	515	4,550
10-50-5010 FICA Expense	26,474	25,931	28,382	45,696	45,696	40,659	55,921
10-50-5012 Unemployment Insurance	1,296	-	-	-	-	-	-
10-50-5030 Health Insurance	77,178	68,388	73,478	110,903	119,543	96,341	154,375
10-50-5031 Vision Insurance	912	800	872	1,420	1,420	1,156	1,656
10-50-5032 Life & LTD	1,719	1,462	1,571	2,638	2,638	2,114	3,226
10-50-5033 Dental	4,148	3,368	3,627	5,420	5,420	4,414	6,324
10-50-5034 Retirement	44,769	39,684	39,826	56,925	63,255	59,841	74,624
10-50-5035 Cell Phone Allowance	1,869	1,691	929	600	600	1,329	1,200
10-50-5038 Flex	352	312	354	533	533	403	622
10-50-5039 Flex Card - Health Ins	2,941	2,592	2,978	4,801	4,801	2,764	5,599
10-50-5040 Workers Compensation	19,167	17,307	9,375	16,238	16,238	16,238	13,825
Total Personnel Services	565,252	522,825	561,350	841,901	856,871	769,926	1,047,167
Commodities							
10-50-5212 Safety Equipment/Supplies	2,190	2,935	5,427	8,000	8,000	8,776	7,000
10-50-5220 Janitorial Supplies & Cleaning	822	1,172	5,521	6,000	6,000	7,535	8,000
10-50-5225 Fuel	41,230	35,402	34,135	50,000	50,000	54,753	60,000
10-50-5230 Office Expense	1,262	2,072	5,840	2,500	2,500	7,514	5,000
10-50-5235 Street Signs	13,146	8,086	20,778	26,000	26,000	38,748	50,000
10-50-5240 Minor Tools & Equipment	11,368	8,114	16,494	15,000	15,000	14,850	15,000
10-50-5250 Road Materials	40,819	55,482	58,576	65,000	65,000	32,344	60,000
10-50-5252 Road Repair-Pipeline Reimbursed	1,408	-	-	-	-	-	-
Total Commodities	112,245	113,263	146,772	172,500	172,500	164,519	205,000
Contractual Services							
10-50-5375 Bridge Repairs	169	-	-	-	-	-	-
10-50-5376 Sidewalk Repairs	32,461	17,107	28,695	45,000	45,000	62,599	35,000
10-50-5418 Employment Testing	-	-	-	1,000	1,000	1,649	600
10-50-5420 Electricity	-	-	-	3,500	3,500	2,848	3,500
10-50-5421 Electrical Service	3,541	3,522	2,845	-	-	-	-
10-50-5432 Rental Equipment	38,991	31,847	32,739	35,000	35,000	44,142	35,000
10-50-5436 Communications Expense	1,211	2,867	2,983	2,000	2,000	4,009	3,000
10-50-5437 Striping	19,589	14,419	29,788	35,000	35,000	23,303	30,000
10-50-5445 Telephone	-	-	139	-	-	-	-
10-50-5446 Uniforms	9,639	11,157	12,648	8,000	8,000	18,210	20,000
10-50-5455 Leased Property	935	1,029	1,029	1,500	1,500	1,122	1,500
10-50-5456 Ditch Mowing	35,735	32,393	42,891	45,000	45,000	26,253	35,000
10-50-5457 Clean up/Trash Disposal	5,673	7,104	7,087	10,000	10,000	2,443	7,500
10-50-5550 Radio Usage	5,412	5,412	5,412	4,500	4,500	4,500	5,500
10-50-5570 Ditch Cleaning	44,144	26,638	72,259	50,000	50,000	62,824	60,000
Total Contractual Services	197,500	153,495	238,515	240,500	240,500	253,903	236,600

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Public Works Expenditures							
Other Services							
10-50-5635 Building Repair/Maintenance	16,325	13,240	17,633	15,000	15,000	21,940	30,000
10-50-5638 Vehicle Repairs/Maintenance	36,127	51,638	46,832	55,000	55,000	87,882	50,000
10-50-5640 Street Repairs	174,812	-	45,388	175,000	175,000	78,094	125,000
10-50-5645 Training & Travel	244	30	4,834	10,000	10,000	8,741	8,000
10-50-5700 Vehicle/Equip Replacement Fees	112,434	91,000	90,000	95,000	95,000	86,364	-
Total Other Services	339,941	155,907	204,687	350,000	350,000	283,021	213,000
Capital Outlays							
10-50-6020 Capital Outlay - Equipment	29,696	-	-	-	-	-	-
10-50-6030 Capital Outlay - Vehicle	-	-	436,590	80,000	80,000	96,084	-
10-50-6035 Capital Outlay - Street Reconstruction	282,694	7,331	-	300,000	300,000	300,000	300,000
10-50-6070 Capital Outlay - Improvements	-	-	-	-	-	-	-
Total Capital Outlays	312,390	7,331	436,590	380,000	380,000	396,083	300,000
Total Public Works Expenditures	1,527,329	952,821	1,587,913	1,984,901	1,999,871	1,867,452	2,001,767

PERSONNEL SCHEDULE	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
Public Works Director	1	1	-	-	-
Director of Community Services	-	-	1	1	1
Street Superintendent	1	1	1	1	1
Public Works Foreman	-	-	-	1	1
Right of Way Inspector	-	-	-	1	2
Heavy Equipment Operator	3	3	3	2	2
Maintenance Worker	4	4	4	6	6
Administrative Assistant	-	-	-	1	1
Total	9	9	9	13	14
Part-time Maintenance Worker	2	2	2	1	1

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

FIRE MARSHAL

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
- Fire Safety 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.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

- Filled Fire Marshal position with qualified and certified candidate
- Purchased software specifically for Fire Marshal use for inspections and reporting
- Conducted numerous official and courtesy inspections for facilities throughout the City
- Worked with businesses to correct health/safety violations to ensure compliance

FY 2022-23 DEPARTMENT GOALS

- Add staff to ensure timely inspections when needed
- Continue inspections to ensure health/safety concerns are addressed
- Increase involvement in Emergency Management
- Maintain software to ensure record keeping and payments for permits are correct

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Fire Marshal							
Personnel Services							
10-70-5000 Salaries	169,309	175,435	87,533	332,731	285,731	105,416	158,448
10-70-5002 Overtime	969	1,287	246	1,500	1,500	1,634	500
10-70-5006 Longevity	840	900	780	840	840	840	-
10-70-5010 FICA Expense	12,234	13,326	6,568	25,633	25,633	8,256	12,251
10-70-5012 Unemployment Insurance	486	-	-	-	-	-	-
10-70-5030 Health Insurance	28,439	28,664	13,196	46,210	49,810	16,040	22,054
10-70-5031 Vision Insurance	333	335	156	592	592	194	237
10-70-5032 Life & LTD	757	720	320	1,447	1,447	410	681
10-70-5033 Dental	1,529	1,450	651	2,258	2,258	739	903
10-70-5034 Retirement	20,308	19,568	9,076	32,326	35,921	11,923	16,451
10-70-5035 Cell Phone Allowance	346	-	-	-	1,000	201	1,200
10-70-5038 Flex	148	97	85	222	222	47	89
10-70-5039 Flex Card - Health Ins	1,231	810	561	2,000	2,000	145	800
10-70-5040 Workers Compensation	316	2,500	788	1,376	1,376	1,376	4,396
Total Personnel Services	237,245	245,094	119,961	447,135	408,330	147,221	218,010
Commodities							
10-70-5217 Public Education & Materials	795	-	-	1,000	1,000	-	500
10-70-5222 Postage	65	48	15	200	200	294	200
10-70-5225 Fuel	2,982	2,497	1,862	4,000	7,000	4,822	6,000
10-70-5230 Office Expense	3,027	1,700	894	3,000	6,000	5,307	1,500
10-70-5240 Minor Tools & Equipment	7,679	1,990	21,539	10,000	15,000	10,847	7,500
Total Commodities	14,547	6,236	24,311	18,200	29,200	21,270	15,700
Contractual Services							
10-70-5400 Legal Fees	-	-	5,175	-	-	-	-
10-70-5418 Employment Testing	-	-	-	450	450	305	150
10-70-5432 Rental Equipment	3,313	3,313	-	2,500	2,500	-	-
10-70-5440 Computer Maintenance/Support	4,960	4,943	4,920	7,500	12,500	9,140	7,500
10-70-5441 Computer Software	840	-	-	-	-	6,066	-
10-70-5445 Telephone	4,708	6,969	7,405	6,500	6,500	5,907	6,500
10-70-5446 Uniforms	5,821	2,122	1,475	3,000	3,000	1,060	2,000
10-70-5452 Code Enforcement/Abatement	969	-	2,420	20,000	20,000	357	-
10-70-5550 Radio Usage	2,952	2,952	2,952	3,250	3,250	3,250	3,250
Total Contractual Services	23,562	20,298	24,347	43,200	48,200	26,085	19,400
Other Services							
10-70-5622 Dues & Subscriptions	838	671	177	1,250	1,250	-	3,150
10-70-5638 Vehicle Repairs/Maintenance	1,678	674	4,574	3,500	3,500	4,475	3,000
10-70-5645 Training & Travel	2,522	3,536	1,430	5,500	5,500	884	4,000
10-70-5660 Investigative Expense	-	-	-	1,000	1,000	-	1,000
10-70-5700 Vehicle/Equip Replacement Fees	26,989	18,000	20,000	20,000	20,000	18,182	-
10-70-5800 Professional Services	-	-	17,228	-	30,000	26,198	-
Total Other Services	32,028	22,881	43,409	31,250	61,250	49,738	11,150
Capital Outlays							
10-70-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	-
Total Capital Outlays	-	-	-	-	-	-	-
Total Fire Marshal Expenditures	307,382	294,508	212,027	539,785	546,980	244,316	264,260

PERSONNEL SCHEDULE	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
Fire Marshal	1	1	1	1	1
Deputy Fire Marshal	1	1	1	1	1
Code Enforcement Officer	1	1	2	2	-
Total	3	3	4	4	2

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 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 2021-22 DEPARTMENT ACCOMPLISHMENTS

- Prepared command center for possible effects from hurricanes
- Ordered and maintained PPE and supplies
- Completed annexes for emergency situations to deal with supply and other emergency issues

FY 2022-23 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
- Continue training and check-in procedures with Emergency Operations web site

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Emergency Management Expenditures							
Personnel Services							
10-71-5000 Salaries - Disaster	-	4,286	913	-	-	-	-
10-71-5002 Overtime - Disaster	-	3,717	3,732	-	-	-	-
10-71-5010 FICA Expense - Disaster	-	116	337	-	-	-	-
10-71-5034 Retirement - Disaster	-	861	445	-	-	-	-
10-71-7600 Disaster - Regular Pay	-	619	-	-	-	-	-
Total Personnel Services	-	9,599	5,426	-	-	-	-
Commodities							
10-71-5225 Fuel	-	-	1,180	-	-	-	-
10-71-5240 Minor Tools & Equipment	952	14,693	600	30,000	30,000	1,112	20,000
Total Commodities	952	14,693	1,780	30,000	30,000	1,112	20,000
Other Services							
10-71-5638 Vehicle Repairs/Maintenance	-	-	241	-	-	-	-
10-71-5645 Training & Travel	1,221	-	303	4,500	4,500	-	2,500
10-71-5700 Vehicle/Equip Replacement Fees	6,487	9,017	9,000	-	-	-	-
10-71-5748 Emergency Notification	4,376	4,376	4,376	5,000	5,000	4,518	5,000
10-71-7608 Disaster - General Expenses	-	2,317	-	500,000	500,000	16,003	500,000
Total Other Services	12,084	15,710	13,920	514,500	514,500	20,521	507,500
Capital Outlays							
10-71-6030 Capital Outlay - Vehicle	-	37,104	-	-	-	-	-
Total Capital Outlays	-	37,104	-	-	-	-	-
Total Emergency Management Expenditures	13,036	77,106	21,126	544,500	544,500	21,633	527,500

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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

- Code Enforcement
- Health Inspections and Enforcement

DEPARTMENT DESCRIPTION

The Code Enforcement department is comprised of Code Enforcement and Health Inspection Officers. Code Enforcement Officers are responsible for the enforcement of the City of Manvel's Code of Ordinances. These officers work with residents to gain compliance with the City's codes, and at times enforce these codes through legal actions.

The Health Inspector is responsible for inspecting and enforcing the Texas Health Code with food establishments and mobile food vendors. The responsibility of the Health Inspector is to gain compliance with the Texas Health and Safety Code through voluntary compliance or legal actions if warranted. These divisions are a necessary part of the development and growth of the City of Manvel to ensure the health and safety of the residents and to all those who visit our city.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

- Hired two officials certified in Code Enforcement, one of which is certified in Health as well
- Completed several health inspections which resulted in establishments complying with the health and safety code
- Completed several code violations inspections and cases which resulted in properties being cleaned and gaining compliance with the City code

FY 2022-23 DEPARTMENT GOALS

- Continue progress with health and code inspections
- Work with food establishments for voluntary compliance using pro-active approaches
- Continue progress with code violations and continue working with citizens to resolve the violations and get property owners to voluntarily comply with codes when possible

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Code Enforcement							
Personnel Services							
10-80-5000 Salaries	-	-	-	-	-	-	108,387
10-80-5002 Overtime	-	-	-	-	-	-	3,500
10-80-5006 Longevity	-	-	-	-	-	-	-
10-80-5010 FICA Expense	-	-	-	-	-	-	8,651
10-80-5030 Health Insurance	-	-	-	-	-	-	22,054
10-80-5031 Vision Insurance	-	-	-	-	-	-	237
10-80-5032 Life & LTD	-	-	-	-	-	-	497
10-80-5033 Dental	-	-	-	-	-	-	903
10-80-5034 Retirement	-	-	-	-	-	-	11,617
10-80-5035 Cell Phone Allowance	-	-	-	-	-	-	1,200
10-80-5038 Flex	-	-	-	-	-	-	89
10-80-5039 Flex Card - Health Ins	-	-	-	-	-	-	800
10-80-5040 Workers Compensation	-	-	-	-	-	-	449
Total Personnel Services	-	-	-	-	-	-	158,384
Commodities							
10-80-5217 Public Education & Materials	-	-	-	-	-	-	-
10-80-5222 Postage	-	-	-	-	-	-	750
10-80-5225 Fuel	-	-	-	-	-	-	8,000
10-80-5230 Office Expense	-	-	-	-	-	-	3,000
10-80-5240 Minor Tools & Equipment	-	-	-	-	-	-	6,000
Total Commodities	-	-	-	-	-	-	17,750
Contractual Services							
10-80-5400 Legal Fees	-	-	-	-	-	-	-
10-80-5418 Employment Testing	-	-	-	-	-	-	200
10-80-5432 Rental Equipment	-	-	-	-	-	-	-
10-80-5440 Computer Maintenance/Support	-	-	-	-	-	-	5,000
10-80-5441 Computer Software	-	-	-	-	-	-	-
10-80-5445 Telephone	-	-	-	-	-	-	5,000
10-80-5446 Uniforms	-	-	-	-	-	-	2,500
10-80-5452 Code Enforcement/Abatement	-	-	-	-	-	-	50,000
10-80-5550 Radio Usage	-	-	-	-	-	-	3,100
Total Contractual Services	-	-	-	-	-	-	65,800
Other Services							
10-80-5622 Dues & Subscriptions	-	-	-	-	-	-	1,000
10-80-5638 Vehicle Repairs/Maintenance	-	-	-	-	-	-	3,500
10-80-5645 Training & Travel	-	-	-	-	-	-	4,000
10-80-5660 Investigative Expense	-	-	-	-	-	-	-
10-80-5700 Vehicle/Equip Replacement Fees	-	-	-	-	-	-	-
10-80-5800 Professional Services	-	-	-	-	-	-	-
Total Other Services	-	-	-	-	-	-	8,500
Capital Outlays							
10-80-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	-
Total Capital Outlays	-	-	-	-	-	-	-
Total Code Enforcement Expenditures	-	-	-	-	-	-	250,434

PERSONNEL SCHEDULE	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
Code Enforcement Officer	-	-	-	-	2
Total	0	0	0	0	2

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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
- Records/Support Staff
- Community Relations

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 to 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 three 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 is one officer 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 seven persons 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 assists records with reviewing 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.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

- Added 12 new positions (8 patrol, 1 records clerk, 2 dispatchers, 1 community relations officer)
- Added an officer to Criminal Investigations Division for a total of four investigators
- Added four new patrol units to current fleet
- Attended recruiting events throughout the region
- Participated in several community relations events
- Developed and implemented a career development program
- Completed a review and implemented an updated Field Training Program
- Equipment for dispatch radio consoles was purchased and installed
- Sever officers attended mental health officer training

FY 2022-23 DEPARTMENT GOALS

- Continue to add staff to the patrol and support divisions
- Review and implement the Training Program for Communications
- Continue officer training involving mental health
- Add an animal control officer

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	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Police Expenditures							
Personnel Services							
10-90-5000 Salaries	1,237,830	1,495,579	1,678,632	2,262,560	2,378,560	2,051,522	2,824,191
10-90-5002 Overtime	18,824	47,659	46,161	35,000	35,000	44,422	40,000
10-90-5006 Longevity	4,380	4,140	5,580	6,480	6,480	5,940	7,200
10-90-5009 Certification	-	-	-	16,200	16,200	15,856	17,400
10-90-5010 FICA Expense	88,792	114,007	125,977	177,567	186,567	160,031	221,061
10-90-5012 Unemployment Insurance	4,050	-	-	-	-	-	-
10-90-5030 Health Insurance	218,500	239,387	178,697	360,435	394,955	319,530	485,179
10-90-5031 Vision Insurance	2,557	2,805	2,958	4,614	4,674	3,856	5,206
10-90-5032 Life & LTD	4,950	6,145	6,780	10,148	10,348	7,713	12,505
10-90-5033 Dental	11,746	11,812	12,311	17,616	17,866	14,916	19,874
10-90-5034 Retirement	149,411	171,287	175,013	223,932	261,134	232,066	296,844
10-90-5035 Cell Phone Allowance Expense	456	623	727	900	900	831	900
10-90-5038 Flex	921	1,168	1,176	1,732	1,732	1,256	1,954
10-90-5039 Flex Card - Health Ins	7,633	9,700	9,790	15,603	15,603	10,784	17,598
10-90-5040 Workers Compensation	22,878	21,593	22,137	36,772	36,772	36,772	55,803
Total Personnel Services	1,772,928	2,125,905	2,265,938	3,169,559	3,366,791	2,905,494	4,005,715
Commodities							
10-90-5210 Supplies	2,455	2,468	3,756	3,000	3,000	4,400	3,500
10-90-5211 Supplies - Crime Prevention	705	325	821	1,500	1,500	543	1,000
10-90-5220 Janitorial Supplies & Cleaning	1,293	1,758	1,432	7,400	7,400	2,632	5,000
10-90-5222 Postage	558	664	1,061	1,000	1,000	1,034	1,500
10-90-5225 Fuel	39,014	47,906	55,434	55,000	55,000	92,278	80,000
10-90-5230 Office Expense	4,406	5,000	4,538	5,000	5,000	6,410	5,500
10-90-5240 Minor Tools & Equipment	78,237	6,327	18,468	80,000	82,000	64,743	75,000
Total Commodities	126,667	64,448	85,509	152,900	154,900	172,040	171,500
Contractual Services							
10-90-5364 Records & Evidence Storage	4,815	3,852	4,505	5,000	5,000	3,806	5,000
10-90-5370 Radio Repairs	339	1,150	-	1,000	1,000	550	1,000
10-90-5380 Building Repair & Maintenance	13,619	3,562	12,161	7,500	7,500	11,055	10,000
10-90-5418 Employment Testing	-	-	-	1,200	1,350	1,811	2,000
10-90-5420 Electricity	5,097	7,156	5,546	6,000	6,000	5,329	6,000
10-90-5430 Gas Utilities	257	273	301	400	400	302	400
10-90-5436 Communications Expense	7,892	9,576	11,258	8,500	8,500	9,442	10,000
10-90-5440 Computer Maintenance/Support	42,186	13,821	-	2,500	2,500	835	-
10-90-5445 Telephone	20,741	28,908	32,474	22,000	22,000	27,652	30,000
10-90-5446 Uniforms	14,865	8,366	12,045	10,000	10,000	11,721	13,000
10-90-5458 Maintenance Agreements	62,485	155,003	109,279	85,000	85,000	81,119	85,000
10-90-5473 Animal Control Expense	69	20	129	250	250	-	250
10-90-5550 Radio Usage	18,696	19,188	18,696	24,000	24,000	24,000	30,000
Total Contractual Services	191,060	250,874	206,393	173,350	173,500	177,624	192,650
Other Services							
10-90-5618 Job Recruiting	640	385	1,085	750	750	927	750
10-90-5622 Dues & Subscriptions	507	750	945	1,000	1,000	941	1,250
10-90-5638 Vehicle Repairs/Maintenance	21,264	38,478	54,638	40,000	40,000	61,093	55,000
10-90-5645 Training & Travel	13,313	9,892	12,019	15,000	20,000	9,528	15,000
10-90-5646 Training - LEOS Eligible	1,599	749	3,610	2,000	2,000	2,880	2,000
10-90-5659 Firearms/Taser	6,486	4,429	6,543	8,000	8,000	9,303	8,000
10-90-5660 Investigative Expense	820	1,320	3,479	2,500	2,500	779	2,000
10-90-5685 Jail Operations	-	248	-	400	400	-	250
10-90-5700 Vehicle/Equip Replacement Fees	138,207	65,000	65,000	65,000	65,000	59,091	-
Total Other Services	182,836	121,250	147,320	134,650	139,650	144,544	84,250
Capital Outlays							
10-90-6020 Capital Outlay - Equipment	-	-	144,520	40,000	40,000	40,000	20,000
10-90-6030 Capital Outlay - Vehicle	54,564	-	84,446	300,000	300,000	300,000	-
10-90-6040 Capital Outlay - Furniture & Fixtures	-	-	-	-	-	-	-
10-90-6080 Capital Outlay - Building	13,758	-	-	20,000	20,000	29,534	-
Total Capital Outlays	68,322	-	228,966	360,000	360,000	369,534	20,000
Total Police Expenditures	2,341,813	2,562,478	2,934,125	3,990,459	4,194,841	3,769,236	4,474,115

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PERSONNEL SCHEDULE	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
Police Chief	1	1	1	1	1
Police Captain	1	1	1	1	1
Patrol Sergeant	4	4	4	4	4
Administrative Sergeant	-	-	1	1	1
Detective Sergeant	1	1	1	1	1
Detective	1	1	2	2	2
Patrol Corporal	-	-	-	-	4
Patrol Officer	14	14	14	22	20
Community Relations Officer	-	-	-	1	1
Lead Communications Officer	1	1	1	-	-
Communications Officer	4	4	4	7	7
Administrative Assistant/Office Manager	1	1	1	1	-
Assistant to the Chief of Police	-	-	-	-	1
Records Clerk	-	-	-	1	1
Total	28	28	30	42	44

ACTIVITY MEASURES	FY21 Actual	FY22 Actual	FY22 Estimate	FY23 Budget
Calls for Service***	9794	14225	24385	25000
Traffic Stops	4716	4663	7993	8000
Number of Citations	1206	929	1595	1600
Arrests***	278	357	102	120
Warrants Served***	107	170	291	300
Case Reports Generated	773	684	1172	1180
Case Reports Cleared	523	477	650	650
Animal Complaints	640	452	774	780
Animals Impounded	141	92	157	160
Close Patrol	3111	268	459	460
Crash Investigations	644	485	831	830
Vacation Watch	64	36	61	70
Alarm Response Residential	481	472	809	820
Alarm Response Business	426	487	834	845

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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. These fees are collected from new development and used to pay for capital projects in the area of new development which deal with infrastructure.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Community Impact Fee Fund Revenues							
Interest Revenues							
45-06-4600 Interest Income	266	6,156	501	750	750	-	-
Total Interest Revenues	266	6,156	501	750	750	-	-
Utility Revenues							
45-08-4334 Impact Fee - Water	397,848	350,997	443,302	475,000	475,000	117,840	150,000
45-08-4336 Impact Fee - Wastewater	99,647	113,133	269,887	125,000	125,000	40,145	60,000
Total Utility Revenues	497,495	464,130	713,189	600,000	600,000	157,985	210,000
Transfer-In Revenues							
45-09-4999 Transfer In - Fund Balance	-	-	-	-	-	-	-
Total Transfer-In Revenues	-	-	-	-	-	-	-
Total Community Impact Fee Fund Revenues	497,761	470,286	713,690	600,750	600,750	157,985	210,000
Community Impact Fee Fund Expenditures							
Other Services							
45-10-5800 Eng/Consulting/Planning Fees	-	5,000	-	500	500	-	-
Total Other Services	-	5,000	-	500	500	-	-
Transfer-Out							
45-10-8582 Transfer To - Capital Projects Fund	400,000	400,000	1,390,411	-	-	-	-
45-95-8582 Transfer To - Capital Projects Fund	-	-	-	600,250	600,250	157,985	210,000
Total Transfer-Out	400,000	400,000	1,390,411	600,250	600,250	157,985	210,000
Total Community Impact Fee Fund Expenditures	400,000	405,000	1,390,411	600,750	600,750	157,985	210,000
Net Revenues over (Expenditures)	97,761	65,286	(676,722)	-	-	0	-
Fund Balance - Beginning	513,675	611,436	676,722	(0)	(0)	(0)	0
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	611,436	676,722	(0)	(0)	(0)	0	0

CITY OF MANVEL, TEXAS

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PARKS FUND

The Parks Fund provides for the accounting of committed funds for park land and development. This fund was broken out of the General Fund and converted to a special revenue fund when a donation was given to the City specifically for parks improvement. The main source of revenue for the Parks Fund is transfers from the General Fund. The expenditures reported are for care, maintenance, and upkeep. There is also an expenditure line item for projects to improve the parks as well.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Parks Fund Revenues							
Interest Revenues							
55-06-4600 Interest Income	53	-	-	-	-	-	-
Total Interest Revenues	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	15,500	-	-	-	-	-	-
55-09-4950 Transfer In - Gen Fund	-	25,000	429,100	289,000	289,000	289,000	-
55-09-4999 Transfer In - Fund Balance	-	-	-	-	15,000	15,000	308,100
Total Transfer-In Revenues	15,500	25,000	429,100	289,000	304,000	304,000	308,100
Total Parks Fund Revenues	46,553	25,000	429,100	289,000	304,000	304,000	308,100
Parks Fund Expenditures							
Commodities							
55-55-5220 Janitorial Supplies & Cleaning	258	-	-	1,000	1,000	-	-
Total Commodities	258	-	-	1,000	1,000	-	-
Contractual Services							
55-55-5377 Beautification Projects	3,204	10,000	16,300	15,000	30,000	24,611	35,000
55-55-5380 Building Repair & Maintenance	1,800	55	2,092	2,500	2,500	1,634	2,500
55-55-5420 Electricity	514	394	456	500	500	560	600
55-55-5453 Grounds Maintenance	17,740	13,240	17,831	20,000	20,000	17,048	20,000
Total Contractual Services	23,258	23,690	36,679	38,000	53,000	43,853	58,100
Capital Outlays							
55-55-6070 Capital Outlay - Improvements	22,947	-	-	250,000	250,000	164,577	250,000
Total Capital Outlays	22,947	-	-	250,000	250,000	164,577	250,000
Total Parks Fund Expenditures	46,462	23,690	36,679	289,000	304,000	208,430	308,100
Net Revenues over (Expenditures)	91	1,310	392,421	-	-	95,570	-
Fund Balance - Beginning	108,253	108,344	109,654	502,075	502,075	502,075	582,645
Fund Balance - Transfer Out	-	-	-	-	(15,000)	(15,000)	(308,100)
Fund Balance - Ending	108,344	109,654	502,075	502,075	487,075	582,645	274,545

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HOTEL OCCUPANCY TAX FUND

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

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Hotel/Motel Tax Fund Revenues							
Miscellaneous Tax Revenues							
60-02-4901 Hotel Taxes	63,774	58,657	71,830	40,000	40,000	57,070	45,000
Total Miscellaneous Tax Revenues	63,774	58,657	71,830	40,000	40,000	57,070	45,000
Interest Revenues							
60-06-4600 Interest Income	9,010	-	-	-	-	-	-
Total Interest Revenues	9,010	-	-	-	-	-	-
Other Source Revenues							
60-07-4811 Other Income	-	-	-	-	-	-	-
Total Other Source Revenues	-	-	-	-	-	-	-
Total Hotel/Motel Tax Fund Revenues	72,784	58,657	71,830	40,000	40,000	57,070	45,000
Hotel/Motel Tax Fund Expenditures							
Other Services							
60-10-5725 Advertising & Promotion	3,686	1,070	3,598	40,000	40,000	82	45,000
Total Other Services	3,686	1,070	3,598	40,000	40,000	82	45,000
Capital Outlays							
60-91-7559 Projects	-	-	-	-	-	-	-
Total Capital Outlays	-	-	-	-	-	-	-
Total Hotel/Motel Tax Fund Expenditures	3,686	1,070	3,598	40,000	40,000	82	45,000
Net Revenues over (Expenditures)	69,097	57,587	68,232	-	-	56,988	-
Fund Balance - Beginning	500,151	569,249	626,836	695,068	695,068	695,068	752,056
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	569,249	626,836	695,068	695,068	695,068	752,056	752,056

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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. Previously, jury expenses were paid through the Municipal Court Fund and fees collected by the State were not broken down by types. Changes to the statutes caused the need to create a separate fund to show revenues and expenditures.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Municipal Jury Fund Revenues							
Fines and Fees Revenues							
61-05-4400 Court Fines	-	-	38	170	170	111	150
Total Fines and Fees Revenues	-	-	38	170	170	111	150
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	-	-	38	170	170	111	150
Municipal Jury Fund Expenditures							
Other Services							
61-10-5634 Jury Cost	-	-	-	170	170	17	150
Total Other Services	-	-	-	170	170	17	150
Total Municipal Jury Fund Expenditures	-	-	-	170	170	17	150
Net Revenues over (Expenditures)	-	-	38	-	-	95	-
Fund Balance - Beginning	-	-	-	38	38	38	132
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	38	38	38	132	132

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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 Municipal Court. Portions of court costs are required to be deposited into this fund and expenditures can be used for items or services related to court security such as bailiff services, metal detector, or upgrades to the building to increase employee and citizen safety.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Court Security Fund Revenues							
Fines and Fees Revenues							
62-05-4400 Court Fines	4,908	7,794	6,645	6,800	6,800	7,411	7,000
Total Fines and Fees Revenues	4,908	7,794	6,645	6,800	6,800	7,411	7,000
Interest Revenues							
62-06-4600 Interest Income	227	-	-	-	-	-	-
Total Interest Revenues	227	-	-	-	-	-	-
Transfer-In Revenues							
62-09-4999 Transfer-In Fund Balance	-	-	-	-	-	-	8,000
Total Transfer-In Revenues	-	-	-	-	-	-	8,000
Total Court Security Fund Revenues	5,135	7,794	6,645	6,800	6,800	7,411	15,000
Court Security Fund Expenditures							
Personnel Services							
62-10-5000 Salaries	949	-	-	-	-	-	-
62-10-5002 Overtime	-	-	-	-	-	-	-
62-10-5010 FICA Expense	73	-	-	-	-	-	-
62-10-5030 Health Insurance	-	-	-	-	-	-	-
62-10-5034 Retirement	118	-	-	-	-	-	-
Total Personnel Services	1,139	-	-	-	-	-	-
Commodities							
62-10-5240 Minor Tools & Equipment	-	-	-	-	-	-	8,000
Total Commodities	-	-	-	-	-	-	8,000
Contractual Services							
62-10-5433 Security Equipment	-	-	-	-	-	-	-
62-10-5434 Bailiff - Security	-	-	-	6,500	6,500	-	6,500
Total Contractual Services	-	-	-	6,500	6,500	-	6,500
Other Services							
62-10-5645 Training & Travel	-	-	-	300	300	218	500
Total Other Services	-	-	-	300	300	218	500
Total Court Security Fund Expenditures	1,139	-	-	6,800	6,800	218	15,000
Net Revenues over (Expenditures)	3,996	7,794	6,645	-	-	7,193	-
Fund Balance - Beginning	11,457	15,453	23,246	29,892	29,892	29,892	37,084
Fund Balance - Transfer Out	-	-	-	-	-	-	(8,000)
Fund Balance - Ending	15,453	23,246	29,892	29,892	29,892	37,084	29,084

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

TRUANCY PREVENTION FUND

The Truancy Prevention Fund provides for the accounting of fees collected by the Court in accordance with State statute. The funds must be used for specific programs or service to deter truancy in juveniles. This fund was created per State statute to recognize revenue collected from court costs. A Juvenile Case Manager position was added for one of the Court Clerks in order to initiate a teen court program which is a valid expenditure to use funds collected.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Truancy Prevention Fund Revenues							
Fines and Fees Revenues							
63-05-4400 Court Fines	-	-	1,913	6,000	6,000	5,359	5,500
Total Fines and Fees Revenues	-	-	1,913	6,000	6,000	5,359	5,500
Interest Revenues							
63-06-4600 Interest Income	-	-	-	-	-	-	-
Total Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues							
63-07-4811 Other Income	-	-	-	-	-	22	400
Total Other Source Revenues	-	-	-	-	-	22	400
Total Truancy Prevention Fund Revenues	-	-	1,913	6,000	6,000	5,381	5,900
Truancy Prevention Fund Expenditures							
Personnel Services							
63-10-5000 Salaries	-	-	-	-	-	871	-
Total Personnel Services	-	-	-	-	-	871	-
Commodities							
63-10-5230 Office Expense	-	-	-	-	-	938	2,500
Total Commodities	-	-	-	-	-	938	2,500
Contractual Services							
63-10-5480 Contract Labor	-	-	-	5,670	5,670	-	2,400
Total Contractual Services	-	-	-	5,670	5,670	-	2,400
Other Services							
63-10-5645 Training & Travel	-	-	-	330	330	166	1,000
Total Other Services	-	-	-	330	330	166	1,000
Total Truancy Prevention Fund Expenditures	-	-	-	6,000	6,000	1,976	5,900
Net Revenues over (Expenditures)	-	-	1,913	-	-	3,405	-
Fund Balance - Beginning	-	-	-	1,913	1,913	1,913	5,318
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	1,913	1,913	1,913	5,318	5,318

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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 Municipal Court. These fees are collected when fines are paid to the court and should be used for expenditures that upgrade the technological capabilities of the Municipal Court.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Court Technology Fund Revenues							
Fines and Fees Revenues							
64-05-4400 Court Fines	6,541	8,471	5,933	9,000	9,000	4,721	5,500
Total Fines and Fees Revenues	6,541	8,471	5,933	9,000	9,000	4,721	5,500
Interest Revenues							
64-06-4600 Interest Income	9	-	-	-	-	-	-
Total Interest Revenues	9	-	-	-	-	-	-
Transfer-In Revenues							
64-09-4999 Transfer In - Fund Balance	-	-	-	6,000	6,000	-	4,500
Total Transfer-In Revenues	-	-	-	6,000	6,000	-	4,500
Total Court Technology Fund Revenues	6,549	8,471	5,933	15,000	15,000	4,721	10,000
Court Technology Fund Expenditures							
Commodities							
64-10-5240 Minor Tools & Equipment	-	11,756	11,733	15,000	15,000	1,500	7,500
Total Commodities	-	11,756	11,733	15,000	15,000	1,500	7,500
Contractual Services							
64-10-5440 Computer Maintenance/Support	-	-	-	-	-	-	2,500
Total Contractual Services	-	-	-	-	-	-	2,500
Total Court Technology Fund Expenditures	-	11,756	11,733	15,000	15,000	1,500	10,000
Net Revenues over (Expenditures)	6,549	(3,286)	(5,799)	-	-	3,221	-
Fund Balance - Beginning	24,254	30,804	27,518	21,719	21,719	21,719	24,940
Fund Balance - Transfer Out	-	-	-	(6,000)	(6,000)	-	(4,500)
Fund Balance - Ending	30,804	27,518	21,719	15,719	15,719	24,940	20,440

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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. These funds are first delivered to the District Attorney and when the case is resolved, the City receives a portion. These funds can only be spent on good and services for the Police Department.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Law Enforcement Fund Revenues							
Interest Revenues							
65-06-4600 Interest Income	0	-	-	-	-	-	-
Total Interest Revenues	0	-	-	-	-	-	-
Other Source Revenues							
65-07-4505 Seizure Funds	1,663	-	-	1,000	1,000	-	1,000
Total Other Source Revenues	1,663	-	-	1,000	1,000	-	1,000
Total Law Enforcement Fund Revenues	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)	1,664	-	-	-	-	-	-
Fund Balance - Beginning	2,356	4,020	4,020	4,020	4,020	4,020	4,020
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	4,020	4,020	4,020	4,020	4,020	4,020	4,020

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
PEG Fee Fund Revenues							
Franchise Fee Revenues							
67-03-4110 PEG Fees	18,730	16,414	18,321	10,000	10,000	10,858	10,000
Total Franchise Fee Revenues	18,730	16,414	18,321	10,000	10,000	10,858	10,000
Interest Revenues							
67-06-4600 Interest Income	38	-	-	-	-	-	-
Total Interest Revenues	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	18,768	16,414	18,321	50,000	50,000	10,858	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)	18,768	16,414	18,321	-	-	10,858	-
Fund Balance - Beginning	101,944	120,712	137,126	155,448	155,448	155,448	166,305
Fund Balance - Transfer Out	-	-	-	(40,000)	(40,000)	-	(40,000)
Fund Balance - Ending	120,712	137,126	155,448	115,448	115,448	166,305	126,305

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
SMDA Fund Revenues							
Interest Revenues							
80-06-4600 Interest Income	4,566	3,004	296	500	500	1,660	1,000
Total Interest Revenues	4,566	3,004	296	500	500	1,660	1,000
Transfer-In Revenues							
80-09-4961 Transfer In - TIRZ #3	92,737	86,055	130,211	100,000	100,000	126,933	150,000
Total Transfer-In Revenues	92,737	86,055	130,211	100,000	100,000	126,933	150,000
Total SMDA Fund Revenues	97,303	89,059	130,507	100,500	100,500	128,593	151,000
SMDA Fund Expenditures							
Contractual Services							
80-10-5461 Planning & Development	360	6,625	-	5,000	5,000	-	5,000
Total Contractual Services	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	-	-	-	-	-	-	146,000
Total Capital Outlays	-	-	-	-	-	-	146,000
Total SMDA Fund Expenditures	360	6,625	-	5,000	5,000	-	151,000
Net Revenues over (Expenditures)	96,943	82,434	130,507	95,500	95,500	128,593	-
Fund Balance - Beginning	202,261	299,204	381,638	512,145	512,145	512,145	640,738
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	299,204	381,638	512,145	607,645	607,645	640,738	640,738

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
TIRZ #3 Fund Revenues							
Ad Valorem Tax Revenues							
81-01-4000 Current Ad Valorem Taxes	61,563	61,557	73,634	70,000	70,000	70,000	350,000
81-01-4010 Delinquent Ad Valorem Taxes	5,985	869	2,767	1,000	1,000	1,000	1,000
81-01-4011 P&I on Ad Valorem Taxes	-	500	594	500	500	500	500
81-01-4020 Brazoria County - Ad Valorem Taxes	18,413	16,018	18,780	18,000	18,000	48,433	25,000
Total Ad Valorem Tax Revenues	85,962	78,945	95,774	89,500	89,500	119,933	376,500
Miscellaneous Tax Revenues							
81-02-4030 Sales Tax Revenues	6,715	6,742	-	-	-	-	-
Total Miscellaneous Tax Revenues	6,715	6,742	-	-	-	-	-
Interest Revenues							
81-06-4600 Interest Income	60	368	45	500	500	-	-
Total Interest Revenues	60	368	45	500	500	-	-
Transfer-In Revenues							
81-09-4950 Transfer In - General Fund	-	-	34,393	7,000	7,000	7,000	40,000
Total Transfer-In Revenues	-	-	34,393	7,000	7,000	7,000	40,000
Total TIRZ #3 Fund Revenues	92,737	86,055	130,211	97,000	97,000	126,933	416,500
TIRZ #3 Fund Expenditures							
Transfer-Out							
81-95-8587 Transfer Out - SMDA Fund	92,737	86,055	130,211	79,000	79,000	126,933	416,500
Total Transfer-Out	92,737	86,055	130,211	79,000	79,000	126,933	416,500
Total TIRZ #3 Fund Expenditures	92,737	86,055	130,211	79,000	79,000	126,933	416,500
Net Revenues over (Expenditures)	-	-	0	18,000	18,000	0	-
Fund Balance - Beginning	-	-	-	0	0	0	0
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	0	18,000	18,000	0	0

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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. The MEDC is comprised of board members who hear requests from citizens looking to create projects in the City who may need financial help to start the project. The board approves or denies requests based on the project criteria and how it will help the City from an economic standpoint.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Manvel Economic Development Fund Revenues							
Miscellaneous Tax Revenues							
90-02-4030 Sales Tax Revenue	833,486	940,705	1,130,825	1,160,000	1,160,000	1,126,961	1,200,000
Total Miscellaneous Tax Revenues	833,486	940,705	1,130,825	1,160,000	1,160,000	1,126,961	1,200,000
Interest Revenues							
90-06-4600 Interest Income	37,040	16,280	3,924	3,000	3,000	14,368	5,000
Total Interest Revenues	37,040	16,280	3,924	3,000	3,000	14,368	5,000
Other Source Revenues							
90-07-4811 Other Income	-	-	-	-	-	-	-
Total Other Source Revenues	-	-	-	-	-	-	-
Transfer-In Revenues							
90-09-4999 Transfer In - Fund Balance	-	-	-	503,000	503,000	68,807	407,500
Total Transfer-In Revenues	-	-	-	503,000	503,000	68,807	407,500
Total Manvel Economic Development Fund Revenues	870,526	956,985	1,134,750	1,666,000	1,666,000	1,210,136	1,612,500

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	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Manvel Economic Development Fund Expenditures							
Commodities							
90-10-5230 Office Expense	-	-	30	500	500	147	500
Total Commodities	-	-	30	500	500	147	500
Contractual Services							
90-10-5305 Service Agreements	12,000	12,000	-	12,000	12,000	-	12,000
90-10-5477 Audit Fees	2,675	2,725	2,775	3,000	3,000	2,880	3,000
Total Contractual Services	14,675	14,725	2,775	15,000	15,000	2,880	15,000
Other Services							
90-10-5622 Dues & Subscriptions	6,548	6,000	6,548	10,000	10,000	1,551	7,500
90-10-5625 Publications	112	-	161	1,500	1,500	-	1,500
90-10-5644 Orientation and Training	700	155	-	1,000	1,000	-	1,000
90-10-5647 Conference/Meetings	290	-	960	4,000	4,000	1,449	4,000
90-10-5655 Other Expenses	-	-	-	-	-	-	3,000
Total Other Services	7,650	6,155	7,669	16,500	16,500	3,001	17,000
Capital Outlays							
90-10-6201 MEDC Project	-	750,000	-	500,000	500,000	99,843	500,000
90-10-6205 Project Reimbursement	-	89,339	93,510	90,000	90,000	90,000	-
90-10-7511 Municipal Complex	-	-	-	1,044,000	1,044,000	1,014,265	1,080,000
90-10-7600 Contingency	16,710	-	-	-	-	-	-
Total Capital Outlays	16,710	839,339	93,510	1,634,000	1,634,000	1,204,108	1,580,000
Transfer-Out							
90-95-8583 Transfer To - Cap Proj Fund	-	-	-	-	-	-	-
90-95-8590 Transfer Out - Debt Service Fund	90,996	-	-	-	-	-	-
Total Transfer-Out	90,996	-	-	-	-	-	-
Total Manvel Economic Development Fund Expenditure:	130,030	860,219	103,984	1,666,000	1,666,000	1,210,136	1,612,500
Net Revenues over (Expenditures)	740,495	96,766	1,030,766	-	-	(0)	-
Fund Balance - Beginning	1,862,863	2,603,358	2,700,124	3,730,890	3,730,890	3,730,890	3,662,083
Fund Balance - Transfer Out	-	-	-	(503,000)	(503,000)	(68,807)	(407,500)
Fund Balance - Ending	2,603,358	2,700,124	3,730,890	3,227,890	3,227,890	3,662,083	3,254,583

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Vehicle Replacement Fund Revenues							
Interest Revenues							
12-06-4600 Interest Income	1,541	-	-	-	-	-	-
Total Interest Revenues	1,541	-	-	-	-	-	-
Other Source Revenues							
12-07-4740 Vehicle/Equipment Replacement Fees	358,223	265,000	253,000	250,000	250,000	233,182	-
12-07-4800 Insurance & Other Reimbursements	-	-	32,173	-	-	96,608	-
12-07-4815 Gain on Sale of Asset Disposal	-	19,000	-	-	-	-	-
Total Other Source Revenues	358,223	284,000	285,173	250,000	250,000	329,790	-
Transfer-In Revenues							
12-09-4950 Transfer In - Gen Fund	-	-	-	-	-	-	200,000
12-09-4951 Transfer In - Utility Fund	-	-	-	-	-	-	80,000
12-09-4999 Transfer In - Fund Balance	-	-	-	-	-	-	-
Total Transfer-In Revenues	-	-	-	-	-	-	280,000
Total Vehicle Replacement Fund Revenues	359,764	284,000	285,173	250,000	250,000	329,790	280,000
Vehicle Replacement Fund Expenditures							
Other Services							
12-10-5655 Other Expenses	-	-	-	-	-	-	-
12-10-8410 Depreciation Expense	-	144,055	112,891	-	-	-	-
12-91-8410 Depreciation Expense	138,626	-	-	-	-	-	-
Total Other Services	138,626	144,055	112,891	-	-	-	-
Capital Outlays							
12-91-6030 Capital Outlay - Vehicle	-	-	2,163	250,000	250,000	250,000	280,000
Total Capital Outlays	-	-	2,163	250,000	250,000	250,000	280,000
Total Vehicle Replacement Fund Expenditures	138,626	144,055	115,054	250,000	250,000	250,000	280,000

CITY OF MANVEL, TEXAS

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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 should result in the fund being self-sufficient this year. 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 – Details by Type

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Utility Fund Revenues							
Interest Revenues							
40-06-4600 Interest Income	335	-	-	-	-	-	-
Total Interest Revenues	335	-	-	-	-	-	-
Other Source Revenues							
40-07-4800 Insurance Reimbursements	4,640	-	-	-	-	-	-
40-07-4811 Other Income	13,739	275	1,240	5,000	5,000	27,560	7,500
Total Other Source Revenues	18,379	275	1,240	5,000	5,000	27,560	7,500
Utility Revenues							
40-08-4301 Water Revenue	300,238	396,909	544,232	575,000	575,000	791,876	713,761
40-08-4302 Wastewater Revenue	282,429	390,840	534,099	570,000	570,000	726,095	670,000
40-08-4311 Water Meters	96,111	95,540	89,570	90,000	90,000	62,875	80,000
40-08-4320 Set-Up Fee	6,470	12,435	13,985	15,000	15,000	11,225	14,000
40-08-4321 Tap Connection Fees	(750)	7,950	13,000	12,500	12,500	3,273	7,500
40-08-4390 Late Penalty Fees	17,542	6,670	1,969	10,000	10,000	14,655	10,000
40-08-4971 Contributed Capital	451,706	413,450	672,068	-	-	-	-
Total Utility Revenues	1,153,746	1,323,794	1,868,922	1,272,500	1,272,500	1,609,999	1,495,261
Transfer-In Revenues							
40-09-4950 Transfer In - General Fund	375,000	315,751	100,000	179,885	191,851	-	-
Total Transfer-In Revenues	375,000	315,751	100,000	179,885	191,851	-	-
Total Utility Fund Revenues	1,547,461	1,639,820	1,970,162	1,457,385	1,469,351	1,637,559	1,502,761

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Expenditures – Department Totals

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Utility Fund Expenditures							
Administration Expenditures							
Personnel Services	232,928	138,763	283,158	593,385	605,351	500,407	573,161
Commodities	17,024	12,224	16,896	19,000	19,000	18,752	22,000
Contractual Services	9,003	4,597	3,324	42,000	42,000	11,919	37,600
Other Services	77,843	77,166	93,508	93,500	93,500	95,417	53,500
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	80,000
Total Administration Expenditures	336,797	232,750	396,886	747,885	759,851	626,495	766,261
Water Expenditures							
Personnel Services	-	-	-	-	-	-	-
Commodities	18,831	20,565	18,799	32,000	32,000	50,686	30,000
Contractual Services	164,261	124,455	168,747	134,000	134,000	119,737	125,000
Other Services	184,645	126,404	174,192	197,000	197,000	126,332	137,000
Capital Outlays	268,458	268,627	304,069	345,000	345,000	466,942	382,000
Transfer-Out	-	-	-	-	-	-	-
Total Water Expenditures	636,195	540,050	665,808	708,000	708,000	763,697	674,000
Wastewater Expenditures							
Personnel Services	-	-	-	-	-	-	-
Commodities	14,930	20,038	25,248	25,000	25,000	17,333	25,000
Contractual Services	114,553	116,359	120,179	118,500	118,500	103,319	132,500
Other Services	129,614	117,061	143,119	128,000	128,000	166,636	175,000
Capital Outlays	19,893	170,000	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Wastewater Expenditures	278,990	423,458	288,545	271,500	271,500	287,288	332,500
Total Utility Fund Expenditures	1,251,982	1,196,258	1,351,239	1,727,385	1,739,351	1,677,480	1,772,761

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 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 2021-22 DEPARTMENT ACCOMPLISHMENTS

- Hired five new employees and promoted three others within the department
- Prepared and initiated addition of the new SCADA System for water and wastewater
- Increased number of TCEQ licenses from 2 to 13 including on class A license
- Corrected unreported and unbilled water usage to average 95% collections by identifying and replacing broken meters, service lines, and reporting water loss from leaks
- Two TEEX Certified Water Professional Designations (appx 350 in Texas total)

FY 2022-23 DEPARTMENT GOALS

- Continue to improve operations while maintaining safe and efficient service
- Continue to add Certified Water Professional Designations to employees
- Continue with training opportunities which may lead to obtaining various required and suggested certifications in water, wastewater, or ground water
- Complete designs of the Community Services Building and MBR Treatment Plant
- Increase training for employees on heavy equipment machinery

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Administration Expenditures							
Personnel Services							
40-10-5000 Salaries	159,345	97,544	204,407	401,799	401,799	342,359	387,950
40-10-5002 Overtime	10,975	949	5,079	7,000	7,000	6,612	7,000
40-10-5006 Longevity	840	840	-	240	240	120	420
40-10-5007 Part Time Wages	158	-	-	-	-	-	-
40-10-5010 FICA Expense	10,617	8,290	15,469	31,337	31,337	26,610	30,292
40-10-5030 Health Insurance	29,506	16,398	27,045	83,177	89,657	69,985	88,214
40-10-5031 Vision Insurance	349	192	433	1,065	1,065	839	947
40-10-5032 Life & LTD	713	402	813	1,850	1,850	1,348	1,769
40-10-5033 Dental	1,586	818	1,801	4,065	4,065	3,320	3,613
40-10-5034 Retirement	20,834	12,760	20,718	49,338	54,824	38,411	40,676
40-10-5035 Cell Phone Allowance	1,004	595	570	600	600	579	600
40-10-5038 Flex	152	57	131	400	400	131	355
40-10-5039 Flex Card - Health Ins	1,277	471	781	3,601	3,601	1,182	3,200
40-10-5040 Workers Compensation	-	4,502	4,587	8,913	8,913	8,913	8,125
40-10-5041 Pension Expense	(4,428)	(5,054)	1,324	-	-	-	-
Total Personnel Services	232,928	138,763	283,158	593,385	605,351	500,407	573,161
Commodities							
40-10-5202 Mowing & Weed Control	2,301	-	995	-	-	-	-
40-10-5222 Postage	2,567	2,000	3,158	2,500	2,500	3,085	3,500
40-10-5225 Fuel	47	-	-	2,000	2,000	1,244	6,000
40-10-5230 Office Expense	-	687	1,200	2,000	2,000	3,218	2,500
40-10-5240 Minor Tools & Equipment	12,110	9,537	11,542	12,500	12,500	11,205	10,000
Total Commodities	17,024	12,224	16,896	19,000	19,000	18,752	22,000
Contractual Services							
40-10-5300 Equipment Rental	6,732	1,123	525	5,000	5,000	991	-
40-10-5302 Mowing & Weed Control	-	-	-	-	-	-	-
40-10-5380 Building Repair & Maintenance	-	-	32	-	-	-	1,000
40-10-5418 Employment Testing	-	-	-	500	500	305	750
40-10-5430 Gas Utilities	-	-	320	500	500	488	750
40-10-5432 Rental Equipment	-	-	-	20,000	20,000	-	5,000
40-10-5440 Computer Maintenance/Support	-	1,442	163	9,000	9,000	3,578	10,000
40-10-5445 Telephone	303	-	-	4,000	4,000	4,779	6,000
40-10-5446 Uniforms	-	556	807	1,000	1,000	278	12,500
40-10-5550 Radio Usage	1,968	1,476	1,476	2,000	2,000	1,500	1,600
Total Contractual Services	9,003	4,597	3,324	42,000	42,000	11,919	37,600
Other Services							
40-10-5615 Credit Card Processing Fees	10,532	13,741	19,889	17,500	17,500	26,927	22,500
40-10-5638 Vehicle Repairs/Maintenance	2,204	-	-	3,000	3,000	4,118	6,000
40-10-5645 Training & Travel	2,465	175	3,120	8,000	8,000	8,906	20,000
40-10-5655 Other Expenses	-	-	-	-	-	375	-
40-10-5700 Vehicle/Equip Replacement Fees	62,641	58,000	60,000	60,000	60,000	54,545	-
40-10-5800 Eng/Consulting/Planning Fees	-	5,250	10,500	5,000	5,000	545	5,000
Total Other Services	77,843	77,166	93,508	93,500	93,500	95,417	53,500
Transfer-Out							
40-95-8591 Transfer To - Veh/Equip Replace Fund	-	-	-	-	-	-	80,000
Total Transfer-Out	-	-	-	-	-	-	80,000
Total Administration Expenditures	336,797	232,750	396,886	747,885	759,851	626,495	766,261

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

PERSONNEL SCHEDULE	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
Utilities Supervisor	1	1	1	1	1
Utilities Foreman	-	-	-	1	1
Plant Operator	1	1	2	2	2
Utility Technician	1	2	2	3	3
Inspector	-	-	-	1	-
Heavy Equipment Operator	-	-	-	1	1
Total	3	4	5	9	8

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Water

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Water Expenditures							
Commodities							
40-54-5204 Chemicals	16,300	13,738	13,487	18,000	18,000	17,876	18,000
40-54-5225 Fuel	422	126	-	1,000	1,000	1,244	-
40-54-5240 Minor Tools & Equipment	2,110	6,701	5,313	5,000	5,000	6,662	6,000
40-54-5245 Fire Hydrants	-	-	-	8,000	8,000	24,904	6,000
Total Commodities	18,831	20,565	18,799	32,000	32,000	50,686	30,000
Contractual Services							
40-54-5310 New Meter Purchase	114,811	79,483	115,785	80,000	80,000	67,142	75,000
40-54-5420 Electricity	29,055	26,200	28,890	25,000	25,000	32,856	35,000
40-54-5440 Computer Maintenance/Support	5,124	6,529	6,395	7,500	7,500	5,029	-
40-54-5445 Telephone	1,224	2,556	1,710	-	-	671	-
40-54-5446 Uniforms	1,074	543	2,272	5,000	5,000	6,369	-
40-54-5498 Tap Connection Expense	1,650	-	-	-	-	-	-
40-54-5499 Laboratory Expenses	11,322	9,144	13,695	16,500	16,500	7,670	15,000
Total Contractual Services	164,261	124,455	168,747	134,000	134,000	119,737	125,000
Other Services							
40-54-5636 Equipment Repairs/Maintenance	161,162	105,671	145,837	160,000	160,000	95,506	125,000
40-54-5638 Vehicle Repairs/Maintenance	3,506	3,848	8,176	10,000	10,000	1,517	-
40-54-5645 Training & Travel	245	115	1,799	8,000	8,000	6,304	-
40-54-5700 Vehicle/Equip Replacement Fees	11,638	9,000	9,000	9,000	9,000	8,407	-
40-54-5729 Permits & Assessments	3,707	3,871	6,679	6,000	6,000	5,414	9,000
40-54-5742 Subsidence Fees	4,387	3,900	2,700	4,000	4,000	9,183	3,000
Total Other Services	184,645	126,404	174,192	197,000	197,000	126,332	137,000
Capital Outlays							
40-54-6020 Capital Outlay - Equipment	-	-	-	-	-	-	-
40-54-6030 Capital Outlay - Vehicle	-	-	-	75,000	75,000	196,942	112,000
40-54-8410 Depreciation Expense	268,458	268,627	304,069	270,000	270,000	270,000	270,000
Total Capital Outlays	268,458	268,627	304,069	345,000	345,000	466,942	382,000
Total Water Expenditures	636,195	540,050	665,808	708,000	708,000	763,697	674,000

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Wastewater

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Wastewater Expenditures							
Commodities							
40-56-5204 Chemicals	8,936	10,156	16,491	17,500	17,500	8,231	15,000
40-56-5225 Fuel	39	-	200	-	-	-	-
40-56-5240 Minor Tools & Equipment	5,954	9,882	8,557	7,500	7,500	9,103	10,000
Total Commodities	14,930	20,038	25,248	25,000	25,000	17,333	25,000
Contractual Services							
40-56-5419 Sludge Hauling	44,090	47,699	61,193	55,000	55,000	34,453	55,000
40-56-5420 Electricity	40,809	34,328	35,870	35,000	35,000	43,654	45,000
40-56-5432 Rental Equipment	17,275	17,802	900	10,000	10,000	214	10,000
40-56-5445 Telephone	538	1,384	1,642	2,000	2,000	2,298	-
40-56-5446 Uniforms	855	1	-	1,500	1,500	3,608	-
40-56-5499 Laboratory Expenses	10,985	15,145	20,575	15,000	15,000	19,093	22,500
Total Contractual Services	114,553	116,359	120,179	118,500	118,500	103,319	132,500
Other Services							
40-56-5636 Equipment Repairs/Maintenance	126,330	116,961	141,764	125,000	125,000	165,289	175,000
40-56-5645 Training & Travel	3,284	100	1,355	3,000	3,000	1,347	-
Total Other Services	129,614	117,061	143,119	128,000	128,000	166,636	175,000
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	278,990	423,458	288,545	271,500	271,500	287,288	332,500

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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 presented 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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Debt Service Fund Revenues							
Ad Valorem Tax Revenues							
30-01-4000 Current Ad Valorem Tax Rev.	1,832,543	1,778,562	1,932,772	1,860,000	1,860,000	1,879,329	2,995,000
30-01-4005 Personal Property Taxes	-	-	-	-	-	-	-
30-01-4010 Delinquent Ad Valorem Tax Revenue	23,732	44,063	47,425	40,000	40,000	28,346	30,000
30-01-4011 P&I on Ad Valorem Taxes	9,877	9,067	10,564	10,000	10,000	11,761	10,000
Total Ad Valorem Tax Revenues	1,866,152	1,831,691	1,990,761	1,910,000	1,910,000	1,919,436	3,035,000
Interest Revenues							
30-06-4600 Interest Income	39,012	13,390	2,403	3,000	3,000	7,948	7,500
Total Interest Revenues	39,012	13,390	2,403	3,000	3,000	7,948	7,500
Other Source Revenues							
30-07-4811 Other Income	-	89,339	93,510	93,000	93,000	90,000	-
Total Other Source Revenues	-	89,339	93,510	93,000	93,000	90,000	-
Transfer-In Revenues							
30-09-4950 Transfer In - General Fund	-	-	-	-	-	-	-
30-09-4951 Transfer In - Utility Fund	-	-	-	-	-	-	-
30-09-4960 Transfer In - MEDC Fund	90,996	-	-	-	-	-	-
Total Transfer-In Revenues	90,996	-	-	-	-	-	-
Total Debt Service Fund Revenues	1,996,160	1,934,420	2,086,674	2,006,000	2,006,000	2,017,384	3,042,500
Debt Service Fund Expenditures							
Other Services							
30-91-7001 Bond Principal	1,145,000	1,215,000	1,355,000	1,385,000	1,385,000	1,385,000	1,261,055
30-91-7100 Interest Expense	671,732	657,240	654,761	616,322	616,322	616,321	1,778,295
30-91-7102 Fiscal Agents Fee	2,150	2,150	2,650	3,000	3,000	2,650	3,150
Total Other Services	1,818,882	1,874,390	2,012,411	2,004,322	2,004,322	2,003,971	3,042,500
Total Debt Service Fund Expenditures	1,818,882	1,874,390	2,012,411	2,004,322	2,004,322	2,003,971	3,042,500

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Long-Term Debt Principal Balances by Year

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

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Long-Term Debt Principal and Interest Payments by Year

	2013 CO		2015 GO		2016 CO		2017 CO	
	Prin	Int	Prin	Int	Prin	Int	Prin	Int
FY23	105,000	30,988	230,000	18,900	230,000	93,150	145,000	91,119
FY24	110,000	28,835	235,000	14,200	230,000	86,250	150,000	85,219
FY25	110,000	26,525	240,000	9,600	230,000	79,350	155,000	79,119
FY26	110,000	24,105	240,000	4,800	230,000	72,450	160,000	73,619
FY27	115,000	21,518			230,000	65,550	165,000	68,744
FY28	120,000	18,755			230,000	58,650	170,000	63,719
FY29	120,000	15,875			230,000	51,750	175,000	58,544
FY30	125,000	12,748			230,000	44,850	180,000	53,219
FY31	125,000	9,373			230,000	37,950	185,000	47,744
FY32	130,000	5,800			230,000	31,050	195,000	42,044
FY33	135,000	1,958			230,000	24,150	200,000	36,119
FY34					230,000	17,250	205,000	30,044
FY35					230,000	10,350	210,000	23,819
FY36					230,000	3,450	215,000	17,444
FY37							225,000	10,703
FY38							230,000	3,594
FY39								
FY40								
	1,305,000	196,478	945,000	47,500	3,220,000	676,200	2,965,000	784,810

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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

	2018 CO		2019 CO		TOTAL	
	Prin	Int	Prin	Int	Prin	Int
FY23	415,000	256,244	135,000	87,894	1,260,000	578,294
FY24	425,000	243,644	140,000	82,394	1,290,000	540,542
FY25	440,000	230,669	145,000	76,694	1,320,000	501,957
FY26	450,000	217,319	150,000	70,794	1,340,000	463,087
FY27	465,000	203,594	155,000	64,694	1,130,000	424,099
FY28	480,000	189,419	160,000	58,394	1,160,000	388,937
FY29	495,000	174,794	170,000	51,794	1,190,000	352,757
FY30	510,000	159,719	175,000	46,644	1,220,000	317,179
FY31	525,000	144,194	180,000	43,094	1,245,000	282,354
FY32	540,000	128,219	180,000	39,381	1,275,000	246,493
FY33	560,000	111,369	185,000	35,503	1,310,000	209,098
FY34	575,000	93,634	190,000	31,400	1,200,000	172,328
FY35	595,000	74,981	195,000	27,069	1,230,000	136,219
FY36	615,000	55,319	200,000	22,625	1,260,000	98,838
FY37	635,000	34,213	200,000	18,125	1,060,000	63,041
FY38	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
	8,385,000	2,328,878	3,195,000	780,686	20,015,000	4,814,551

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Certificates of Obligation - Series 2013

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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
	\$1,305,000.00	\$196,477.50	\$1,501,477.50

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

GO Refunding Bonds - Series 2015

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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
	\$945,000.00	\$47,500.00	\$992,500.00

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Certificates of Obligation - Series 2016

	PRINCIPAL	INTEREST	TOTAL
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
	\$3,220,000.00	\$676,200.00	\$3,896,200.00

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Certificates of Obligation - Series 2017

	PRINCIPAL	INTEREST	TOTAL
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
	\$2,965,000.00	\$784,809.52	\$3,749,809.52

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Certificates of Obligation - Series 2018

	PRINCIPAL	INTEREST	TOTAL
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
	\$8,385,000.00	\$2,328,878.08	\$10,713,878.08

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

Certificates of Obligation - Series 2019

	PRINCIPAL	INTEREST	TOTAL
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
	\$3,195,000.00	\$780,684.48	\$3,975,684.48

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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. 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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Capital Projects Fund Revenues							
Interest Revenues							
50-06-4600 Interest Income	58,478	31,051	7,690	10,000	10,000	42,852	25,000
Total Interest Revenues	58,478	31,051	7,690	10,000	10,000	42,852	25,000
Other Source Revenues							
50-07-4704 Grant Revenues	-	-	109,513	-	-	-	-
50-07-4811 Other Income	-	1,200,000	500,000	-	821,531	821,531	-
50-07-4830 Bond Proceeds	-	-	-	-	-	-	-
50-07-4831 Bond Premium	-	-	-	-	-	-	-
Total Other Source Revenues	-	1,200,000	609,513	-	821,531	821,531	-
Transfer-In Revenues							
50-09-4950 Transfer In - Gen Fund	-	800,000	1,634,747	350,000	350,000	350,000	450,000
50-09-4963 Transfer In - Impact Fee Fund	-	-	1,390,411	600,250	600,250	600,250	350,000
50-09-4964 Transfer In - Cap Projects Bond Fund	-	-	13,617,516	-	-	-	-
50-09-4999 Transfer In - Fund Balance	-	-	-	13,760,186	16,184,716	16,184,716	11,609,069
Total Transfer-In Revenues	1,095,000	1,200,000	16,642,674	14,710,436	17,134,966	17,134,966	12,409,069
Total Capital Projects Fund Revenues	1,153,478	2,431,051	17,259,877	14,720,436	17,966,497	17,999,349	12,434,069

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Capital Projects Fund Expenditures							
Personnel Services							
50-91-5000 Salaries	-	-	65,692	-	-	-	-
50-91-5006 Longevity	-	-	-	-	-	-	-
50-91-5010 FICA Expense	-	-	4,917	-	-	-	-
50-91-5030 Health Insurance	-	-	6,514	-	-	-	-
50-91-5031 Vision Insurance	-	-	108	-	-	-	-
50-91-5032 Life Insurance & LTD	-	-	267	-	-	-	-
50-91-5033 Dental Insurance	-	-	452	-	-	-	-
50-91-5034 Retirement	-	-	6,597	-	-	-	-
50-91-5035 Cell Phone Allowance	-	-	-	-	-	-	-
50-91-5038 Flex Admin Expense	-	-	45	-	-	-	-
50-91-5039 Flex Card Expense Health Ins	-	-	17	-	-	-	-
50-91-5040 Workers Compensation	-	-	-	-	-	-	-
Total Personnel Services	-	-	84,610	-	-	-	-
Capital Outlays							
50-91-6030 Capital Outlay - Vehicle	-	-	31,527	-	-	-	-
50-91-7402 Master Water Plan	-	-	133,849	-	16,152	10,111	-
50-91-7403 Master Wastewater Plan	-	-	122,451	-	-	3,121	-
50-91-7404 City Hall Front Parking Lot	-	-	-	50,000	171,531	168,252	-
50-91-7408 City Hall Bldg-Expansion	434,400	1,955,103	-	-	-	-	-
50-91-7409 Rogers/Holley Street Construction	1,622	-	-	-	-	-	-
50-91-7412 Comprehensive Plan	-	-	-	-	-	-	150,000
50-91-7413 Thoroughfare Plan	-	-	-	-	-	-	120,000
50-91-7419 Council Approved Projects	-	-	319,293	-	351,175	350,402	-
50-91-7502 Water Plant Improvements	-	-	46,700	703,300	703,300	198,441	517,459
50-91-7506 Elevated Storage Tank	-	-	122,610	5,978,320	5,978,320	289,730	5,688,590
50-91-7507 Surface Water Rights Acquisition	-	-	295,993	300,000	300,000	328,328	-
50-91-7510 Tankersley Waterline Loop	305,800	-	-	-	-	-	-
50-91-7511 Municipal Complex	-	-	1,443,409	3,163,746	2,796,862	852,832	2,018,805
50-91-7513 Little Rascals Econ Dev Project	117,506	-	-	-	-	-	-
50-91-7516 East WWTP	-	-	78,000	1,972,000	1,750,000	1,736,648	-
50-91-7517 West WWTP	-	-	-	1,072,660	700,000	-	-
50-91-7518 Cemetary Waterline Loop	28,400	360,450	-	-	-	-	-
50-91-7522 Almost Heaven	-	-	-	500,000	-	-	-
50-91-7523 Purchases of Land	495,000	-	-	-	400,000	359,513	-
50-91-7524 Masters/Jordan Development	-	-	181,750	-	23,798	132,611	200,000
50-91-7525 Large Avenue Phase 3	-	-	778,900	-	69,000	-	-
50-91-7529 FM 1128 Water Line Ext	-	-	-	-	1,569,847	147,611	1,469,847
50-91-7530 IT Project	-	-	103,529	250,000	250,000	200,000	200,000
50-91-7531 Building Planning	-	-	82,687	-	370,000	163,518	206,482
50-91-7532 Wastewater Improvements	-	-	477,758	1,730,500	2,061,242	500,611	1,560,631
50-91-7533 SCADA Improvements	-	-	24,130	-	397,270	95,015	302,255
50-91-7559 Other Projects	-	-	-	-	58,000	6,588	-
Total Capital Outlays	1,382,729	2,315,553	4,242,584	15,720,526	17,966,497	5,543,332	12,434,069
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	14,459,406	3,015,553	4,327,194	15,720,526	17,966,497	5,543,332	12,434,069

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

CAPITAL PROJECTS BOND FUND

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 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	-	-	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	13,617,516	-	-	-	-
Total Capital Projects Bond Fund Revenues	13,353,375	4,411,823	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	-	-	13,617,516	-	-	-	-
Total Transfer-Out	-	-	13,617,516	-	-	-	-
Total Capital Projects Bond Fund Expenditures	41,662	4,106,020	13,617,516	-	-	-	-
Net Revenues over (Expenditures)	13,311,713	305,803	-	-	-	-	-
Fund Balance - Beginning	-	13,311,713	13,617,516	-	-	-	-
Fund Balance - Transfer Out	-	-	(13,617,516)	-	-	-	-
Fund Balance - Ending	13,311,713	13,617,516	-	-	-	-	-

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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 2022-23 ANNUAL BUDGET=====

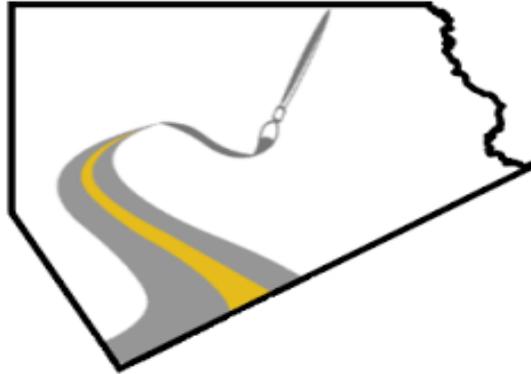


COMPREHENSIVE PLAN

Project Name:	Comprehensive Plan						Status:	Future
Project Description:	The Comprehensive Plan will be reexamined and updated to account for the rapid growth throughout the City. It will also need to be determined if the peripheral plans are moving in the right direction to complement the Comprehensive Plan.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
	\$150,000						\$150,000	
Funding Source	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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	\$0	\$150,000	\$0	\$0	\$150,000	
Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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	\$0	\$150,000	\$0	\$0	\$150,000	
Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Personnel							\$0	
Operation & Maintenance							\$0	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====



THOROUGHFARE PLAN

Project Name:	Thoroughfare Plan						Status:	Future
Project Description:	The Thoroughfare Plan will reexamine the previous plan and ensure that the growth and expansion of the roads, sidewalks, and other transportation means are in accordance with the guiding principles.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
	\$120,000						\$120,000	
Funding Source	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
General Obligation Bond							\$0	
Certificate of Obligation							\$0	
City Funding				\$120,000			\$120,000	
Utility Funding							\$0	
Impact Fees							\$0	
Other							\$0	
Funding Total	\$0	\$0	\$0	\$120,000	\$0	\$0	\$120,000	
Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Professional Services				\$110,000			\$110,000	
Studies/Analysis				\$10,000			\$10,000	
Land/ROW							\$0	
Construction							\$0	
Equipment							\$0	
Other							\$0	
Project Total	\$0	\$0	\$0	\$120,000	\$0	\$0	\$120,000	
Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Personnel							\$0	
Operation & Maintenance							\$0	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====



WATER PLANT IMPROVEMENTS

Project Name:	Water Plant Improvements						Status:	In Progress
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 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other		\$46,700	\$98,441	\$604,859			\$750,000
Funding Total	\$0	\$46,700	\$98,441	\$604,859	\$0	\$0	\$750,000

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services							\$0
Studies/Analysis		\$46,700	\$98,441				\$145,141
Land/ROW							\$0
Construction				\$604,859			\$604,859
Equipment							\$0
Other							\$0
Project Total	\$0	\$46,700	\$98,441	\$604,859	\$0	\$0	\$750,000

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====



ELEVATED STORAGE TANK

Project Name:	Elevated Storage Tank	Status:	In Progress				
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 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
General Obligation Bond							\$0
Certificate of Obligation		\$122,610	\$39,730	\$2,037,660			\$2,200,000
City Funding							\$0
Utility Funding							\$0
Impact Fees				\$1,600,000			\$1,600,000
Other				\$2,200,000			\$2,200,000
Funding Total	\$0	\$122,610	\$39,730	\$5,837,660	\$0	\$0	\$6,000,000

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services			\$39,730				\$39,730
Studies/Analysis		\$122,610					\$122,610
Land/ROW							\$0
Construction				\$5,587,660			\$5,587,660
Equipment							\$0
Other				\$250,000			\$250,000
Project Total	\$0	\$122,610	\$39,730	\$5,837,660	\$0	\$0	\$6,000,000

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====



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 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
General Obligation Bond							\$0
Certificate of Obligation	\$600,000	\$300,000	\$300,000				\$1,200,000
City Funding							\$0
Utility Funding				\$300,000	\$300,000	\$300,000	\$900,000
Impact Fees							\$0
Other							\$0
Funding Total	\$600,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$2,100,000

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction							\$0
Equipment							\$0
Other	\$600,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$2,100,000
Project Total	\$600,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$2,100,000

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====



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 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
General Obligation Bond							\$0
Certificate of Obligation	\$4,696,262	\$1,443,409	\$352,832	\$2,807,497			\$9,300,000
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$4,696,262	\$1,443,409	\$352,832	\$2,807,497	\$0	\$0	\$9,300,000

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services			\$352,832				\$352,832
Studies/Analysis							\$0
Land/ROW	\$4,696,262						\$4,696,262
Construction		\$1,443,409		\$2,807,497			\$4,250,906
Equipment							\$0
Other							\$0
Project Total	\$4,696,262	\$1,443,409	\$352,832	\$2,807,497	\$0	\$0	\$9,300,000

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

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FM 1128 WATER LINE EXTENSION

Project Name:	FM 1128 Water Line Extension						Status:	In Progress
Project Description:	This project encompasses adding water lines along 1128 and removing a lift station along McCoy. This project was undertaken with funds granted by TDEM which had to specifically be used for infrastructure projects.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
				\$1,569,847			\$1,569,847	

Funding Source	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other			\$47,611	\$1,522,236			\$1,569,847
Funding Total	\$0	\$0	\$47,611	\$1,522,236	\$0	\$0	\$1,569,847

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services			\$47,611				\$47,611
Studies/Analysis							\$0
Land/ROW							\$0
Construction				\$1,522,236			\$1,522,236
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$47,611	\$1,522,236	\$0	\$0	\$1,569,847

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====



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 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
General Obligation Bond							\$0
Certificate of Obligation	\$3,226,452	\$181,750	\$83,333				\$3,491,535
City Funding			\$49,278				\$49,278
Utility Funding							\$0
Impact Fees							\$0
Other				\$200,000			\$200,000
Funding Total	\$3,226,452	\$181,750	\$132,611	\$200,000	\$0	\$0	\$3,740,813

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services		\$181,750					\$181,750
Studies/Analysis							\$0
Land/ROW	\$3,226,452						\$3,226,452
Construction			\$132,611	\$200,000			\$332,611
Equipment							\$0
Other							\$0
Project Total	\$3,226,452	\$181,750	\$132,611	\$200,000	\$0	\$0	\$3,740,813

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====



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 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding		\$103,529	\$154,447	\$200,000	\$250,000		\$707,976
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$103,529	\$154,447	\$200,000	\$250,000	\$0	\$707,976

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction							\$0
Equipment							\$0
Other		\$103,529	\$154,447	\$200,000	\$250,000		\$707,976
Project Total	\$0	\$103,529	\$154,447	\$200,000	\$250,000	\$0	\$707,976

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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	
					\$2,539,000		\$2,539,000	

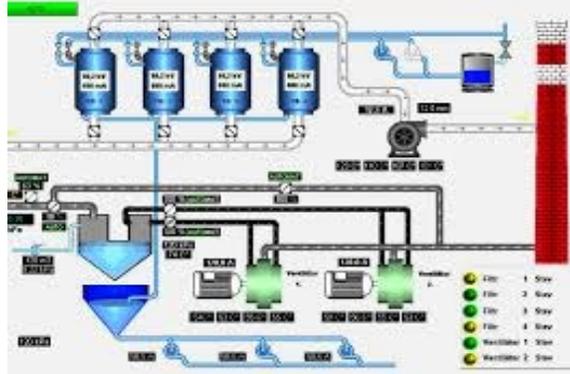
Funding Source	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding				\$789,000			\$789,000
Utility Funding							\$0
Impact Fees							\$0
Other		\$477,758	\$200,611	\$1,071,631			\$1,750,000
Funding Total	\$0	\$477,758	\$200,611	\$1,860,631	\$0	\$0	\$2,539,000

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction				\$1,905,117			\$1,905,117
Equipment							\$0
Other		\$477,758	\$156,125				\$633,883
Project Total	\$0	\$477,758	\$156,125	\$1,905,117	\$0	\$0	\$2,539,000

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding		\$21,590	\$9,015	\$291,395			\$322,000
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$21,590	\$9,015	\$291,395	\$0	\$0	\$322,000

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services		\$21,590	\$9,015				\$30,605
Studies/Analysis							\$0
Land/ROW							\$0
Construction							\$0
Equipment				\$291,395			\$291,395
Other							\$0
Project Total	\$0	\$21,590	\$9,015	\$291,395	\$0	\$0	\$322,000

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====



BUILDING PLANNING

Project Name:	Building Planning						Status:	In Progress
Project Description:	Building planning includes designs for the new police station at the City Complex and/or designs for a new building to house the Public Works/Utilities equipment and vehicles.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
	\$370,000						\$370,000	

Funding Source	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other			\$63,518	\$306,482			\$370,000
Funding Total	\$0	\$0	\$63,518	\$306,482	\$0	\$0	\$370,000

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services			\$63,518	\$306,482			\$370,000
Studies/Analysis							\$0
Land/ROW							\$0
Construction							\$0
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$63,518	\$306,482	\$0	\$0	\$370,000

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

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CROIX MEMORIAL PARK RENOVATION

Project Name:	Croix Memorial Park Renovations						Status:	In Progress
Project Description:	Croix Park is the largest park 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	
		\$1,000,000					\$1,000,000	

Funding Source	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
General Obligation Bond							\$0
Certificate of Obligation							\$0
City Funding			\$164,577	\$250,000		\$585,423	\$1,000,000
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$164,577	\$250,000	\$0	\$585,423	\$1,000,000

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction				\$250,000		\$585,423	\$835,423
Equipment			\$164,577				\$164,577
Other							\$0
Project Total	\$0	\$0	\$164,577	\$250,000	\$0	\$585,423	\$1,000,000

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====



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	

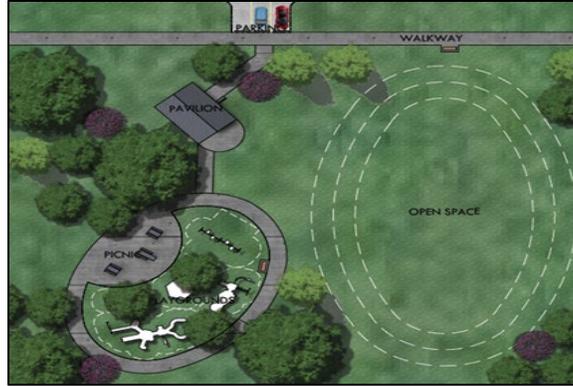
Funding Source	Prior	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
General Obligation Bond							\$0
Certificate of Obligation						\$21,720,000	\$21,720,000
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$0	\$0	\$0	\$21,720,000	\$21,720,000

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

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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

CITY OF MANVEL, TEXAS

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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 3 – SUPPLEMENTAL INFORMATION



General Community Information



Glossary of Terms



City Ordinances



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

GENERAL COMMUNITY INFORMATION

Government	Date of Incorporation Form of Government	March 12, 1956 Council - Manager
Demographics	Population	2022 – 11,432 (est) 2020 – 9,992 2010 – 5,179
Schools	Elementary Middle Schools High Schools	City - 3 City - 1 City - 1
Economics	Median Household Income – Manvel Median Household Income – Texas Median Household Income – Nation Per Capita Income – Manvel Median Individual Income – Texas Median Individual Income – Nation	\$84,711 \$63,826 \$64,994 \$36,695 \$32,177 \$35,384
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	0.570000 0.100000 0.050000 0.336530 0.183211 1.397700
Bond Rating		AA+
Services	Number of police stations Sworn Officers	1 33
Parks	Number of Developed Parks Number of Undeveloped Parks Park Acreage	1 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 88% \$241,400

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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.

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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.

CITY OF MANVEL, TEXAS

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TAX RATE CALCULATION FORMS

2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Form 50-856

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 District 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 Law 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

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.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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 values 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	\$ 1,124,452,103
2.	2021 tax ceilings. Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,124,452,103
4.	2021 total adopted tax rate.	\$ 0.570000 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 835,600 B. 2021 values resulting from final court decisions: - \$ 754,233 C. 2021 value loss. Subtract B from A. ³	\$ 81,367
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 81,367

¹ Tax. Tax Code § 26.012 (1-4)
² Tax. Tax Code § 26.012 (1-4)
³ Tax. Tax Code § 26.012 (1-3)
⁴ Tax. Tax Code § 26.012 (1-3)

CITY OF MANVEL, TEXAS

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2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,124,533,470
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 freepart, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 468,946 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 13,356,350 C. Value loss. Add A and B. ⁶	\$ 13,825,296
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 925,469 B. 2022 productivity or special appraised value: - \$ 22,520 C. Value loss. Subtract B from A. ⁷	\$ 902,949
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 14,728,245
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 30,180,836
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,079,624,389
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,153,859
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 4,289
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,158,148
18.	Total 2022 taxable value on the 2022 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 A. Certified values: \$ 1,353,441,671 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 - \$ 49,191,055 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 1,304,250,616

⁵ Tax. Tax Code § 26.012(i)(5)
⁶ Tax. Tax Code § 26.012(i)(5)
⁷ Tax. Tax Code § 26.012(i)(5)
⁸ Tax. Tax Code § 26.03(c)
⁹ Tax. Tax Code § 26.012(i)(5)
¹⁰ Tax. Tax Code § 24.012(13)
¹¹ Tax. Tax Code § 24.012, 26.04(c-2)
¹² Tax. Tax Code § 24.03(c)

CITY OF MANVEL, TEXAS

FISCAL YEAR 2022-23 ANNUAL BUDGET

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 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 \$ <u>118,551,458</u> B. 2022 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B.	\$ <u>118,551,458</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homes leads with tax ceilings. These include the home-steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,422,802,074</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>186,196,618</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>186,196,618</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,236,645,456</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.497971</u> / \$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____ / \$100

SECTION 2: Voter-Approval Tax Rate

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:

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.

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.400306</u> / \$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet	\$ <u>1,124,533,470</u>

¹³ Tax Code § 26.01(c) and (d)
¹⁴ Tax Code § 26.01(c)
¹⁵ Tax Code § 26.01(d)
¹⁶ Tax Code § 26.01(a)(6)
¹⁷ Tax Code § 26.01(a)
¹⁸ Tax Code § 26.01(a)(17)
¹⁹ Tax Code § 26.01(a)(17)
²⁰ Tax Code § 26.04(c)
²¹ Tax Code § 26.04(d)

CITY OF MANVEL, TEXAS

FISCAL YEAR 2022-23 ANNUAL BUDGET

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,501,574
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021.	+ \$ 2,817
	B. 2021 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 2022 captured appraised value in Line 18D, enter 0.	- \$ 125,671
	C. 2021 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. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ -122,854
	E. Add Line 30 to 31D.	\$ 4,378,720
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,236,645,456
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.354080 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 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
	B. 2021 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.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	\$ 0
	B. 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.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

²³ Reserved for expansion
²⁴ Tax Code Sec. 5.26.044
²⁵ Tax Code Sec. 5.26.041

CITY OF MANVEL, TEXAS

FISCAL YEAR 2022-23 ANNUAL BUDGET

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0 B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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 \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 2022 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, 2021 and ending on June 30, 2022. \$ _____ 0 B. 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. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$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. A. Amount appropriated for public safety in 2021. 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 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.354080 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100 C. Add Line 40B to Line 39.	\$ 0.354080 /\$100
41.	2022 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.	\$ 0.368472 /\$100

²⁵ Tax. Tax Code § 26.0442
²⁶ Tax. Tax Code § 26.0443

CITY OF MANVEL, TEXAS

FISCAL YEAR 2022-23 ANNUAL BUDGET

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 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 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 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 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).	\$ _____,5100
42.	Total 2022 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: (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. 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 \$ <u>3,041,445</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>3,041,445</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>3,041,445</u>
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>103.38</u> % B. Enter the 2021 actual collection rate. <u>106.51</u> % C. Enter the 2020 actual collection rate. <u>107.61</u> % D. Enter the 2019 actual collection rate. <u>103.38</u> % 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	<u>103.38</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>2,942,005</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	\$ <u>1,422,802,074</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$ 100.	\$ <u>0.206775</u> ,5100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.573247</u> ,5100
D49.	Disaster Line 49 (D49): 2022 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.	\$ _____,5100

²⁷ Tax. Tax Code § 26.040(a)
²⁸ Tax. Tax Code § 26.012(7)
²⁹ Tax. Tax Code § 26.012(10) and 26.040(a)
³⁰ Tax. Tax Code § 26.040(a)
³¹ Tax. Tax Code §§ 26.040(h) (h-1) and (h-2)

CITY OF MANVEL, TEXAS

FISCAL YEAR 2022-23 ANNUAL BUDGET

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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. 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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹³ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
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. ¹¹ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,422,802,074
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.497971 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.497971 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.573247 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.573247 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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.

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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,422,802,074
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 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).	\$ 0.573247 /\$100

¹³ Tax. Tax Code § 26.041(d)
¹⁴ Tax. Tax Code § 26.041(i)
¹⁵ Tax. Tax Code § 26.041(d)
¹⁶ Tax. Tax Code § 26.041(c)
¹⁷ Tax. Tax Code § 26.041(c)
¹⁸ Tax. Tax Code § 26.041(d)
¹⁹ Tax. Tax Code § 26.041(i)

CITY OF MANVEL, TEXAS

FISCAL YEAR 2022-23 ANNUAL BUDGET

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- 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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0 /\$100
64.	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.	\$ _____ 0.008801 /\$100
65.	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 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0.008801 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. 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).	\$ _____ 0.582048 /\$100

SECTION 6: De Minimis Rate

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.⁴⁴

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNRM&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$ _____ 0.354080 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$ _____ 1,422,802,074
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.035141 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet	\$ _____ 0.206775 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.595996 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

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

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.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- 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.

³⁹ Tax Code § 26.013(a).

⁴⁰ Tax Code § 26.013(c).

⁴¹ Tax Code §§ 26.0501(a) and (d).

⁴² Local Gov't Code § 12.0007(b), effective Jan. 1, 2022.

⁴³ Tax Code § 26.063(a)(1).

⁴⁴ Tax Code § 26.012(b-4).

⁴⁵ Tax Code § 26.063(a)(1).

⁴⁶ Tax Code § 26.042(b).

⁴⁷ Tax Code § 26.042(b).

CITY OF MANVEL, TEXAS

FISCAL YEAR 2022-23 ANNUAL BUDGET

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

This section will 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.
 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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.570000 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to calculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁴ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.570000 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,079,624,389
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 6,153,859
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,236,645,456
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁵	\$ 0 / \$100
80.	2022 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).	\$ 0.582048 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26	\$ 0.497971 / \$100
Voter-approval tax rate. As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), 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). Indicate the line number used: 80	\$ 0.582048 / \$100
De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72.	\$ 0.595996 / \$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.⁴⁶

print here KRISTIN BULANEK
 Printed Name of Taxing Unit Representative

sign here **Kristin Bulanek**
 Taxing Unit Representative

Digitally signed by Kristin Bulanek
 Date: 2022.08.12 14:16:05 -05'00'

 Date

⁴⁴ Tax Code Sec. 526.042(d)
⁴⁵ Tax Code Sec. 526.042(b)
⁴⁶ Tax Code Sec. 55.26.04(c-2) and (d-2)

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

ORDINANCE NO. 2022-O-24

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF MANVEL, TEXAS, OPERATING, CAPITAL IMPROVEMENT PROGRAM, AND MEDC BUDGET FOR THE FISCAL YEAR 2023; 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 29, day of July 2022 the Budget Officer filed with the City Secretary a proposed budget of the City of Manvel for the fiscal year 2022-2023, the same being from October 1, 2022 through September 30, 2023; 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, 2022, through September 30th, 2023; 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 6th, day of September, 2022 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 2022-23 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

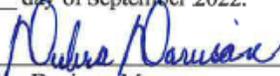
CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 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.

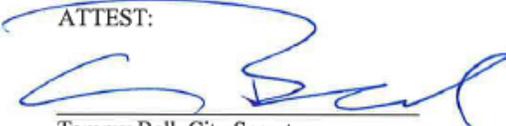
Section 5. The City Council approves all programs and expenditures contained in the budget and authorizes the City Manager to make any budgeted expenditure without further action by the City Council. All competitive bidding laws and other city purchasing policy provisions still apply.

PASSED, APPROVED, AND ADOPTED this 26 day of September 2022.



Debra Davison, Mayor

ATTEST:



Tammy Bell, City Secretary



Bobby Gervais, City Attorney



MANVEL/FY 2022-23 BUDGET

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

ORDINANCE NO. 2022-O-25

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE CITY OF MANVEL, TEXAS, FOR THE YEAR 2022, 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 14.5% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$37.08 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 \$0.206775 (20.6775 cents) on each one-hundred-dollar (\$100) valuation of said property for debt service and a tax rate of \$0.363225 (36.3225 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 19, day of September 2022, said City Council has approved the tax rate heretofore specified for each of said component; and

2022 Tax Rate \$0.57 Cents

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2022-23 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 2022 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 2022, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of \$0.570000 (57.0000 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 \$0.363225 (36.3225 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 2023.

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 15.1% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$37.08 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,

2022 Tax Rate \$0.57 Cents

CITY OF MANVEL, TEXAS

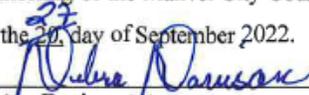
=====FISCAL YEAR 2022-23 ANNUAL BUDGET=====

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 2022 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 \$0.206775 (20.6775 cents) on each One Hundred Dollars (\$100) of assessed valuation.

Section 6. All ad valorem taxes levied hereby, in the total amount of \$0.573225 (57.3225 Cents) on each One Hundred Dollars (\$100) of assessed valuation, as reflected herein, shall be due and payable on or before January 31, 2023. 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.

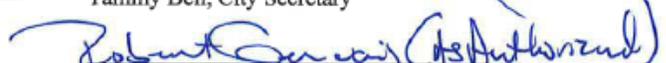
Section 7. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED at a meeting of the Manvel City Council on this 19 day of September 2022, with an effective date being the 20 day of September 2022.


Debra Davison, Mayor

ATTEST:

Tammy Bell, City Secretary


Bobby Gervais, City Attorney



2022 Tax Rate \$0.57 Cents