

**City of Manvel
Adopted Budget
For the Fiscal Year Ending
September 30, 2014**



CITY OF MANVEL

Fiscal Year 2013-2014
Budget Cover Page
September 23, 2013

This budget will raise more revenue from property taxes than last year's budget by an amount of \$78,852, which is a 3.64 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$54,731.

The members of the governing body voted on the proposal to consider the budget as follows:

FOR: Delores Martin
Melody Hanson
Adrian Gaspar
Maureen DelBello
Lew Shuffler

AGAINST: John Cox

PRESENT and not voting: None

ABSENT: Larry Akery

PROPERTY TAX RATE COMPARISON

	2013-2014	2012-2013
Property Tax Rate:	\$0.587863/100	\$0.587863/100
Effective Tax Rate:	\$0.578358/100	\$0.576955/100
Effective Maintenance & Operations Tax Rate:	\$0.478552/100	\$0.504072/100
Rollback Tax Rate:	\$0.646991/100	\$0.615877/100
Debt Rate:	\$0.099806/100	\$0.072883/100

Total debt obligation for CITY OF MANVEL secured by property taxes: \$2,938,163.

Phyllis M. Smith Herbst, C.P.A.

Accountant's Compilation Report

To the Honorable Mayor and
City Council Members of
City of Manvel
20025 Hwy 6
Manvel, Texas 77578

I have compiled the accompanying Statement of Revenues and Expenditures - General Fund Budget - Modified Accrual Basis for City of Manvel for the year ending September 30, 2014, in accordance with attestation standards established by the American Institute of Certified Public Accountants. This budget is presented on the accounting basis used by the City to budget revenues and expenditures, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements budget information that is the representation of the City's management and does not include evaluation of the support for the assumptions underlying such information. I have not examined the budget information and the attached summary of significant budget assumptions and, accordingly, do not express an opinion or any other form of assurance on the budget or the summary of significant budget assumptions. Furthermore, there will usually be differences between the budgeted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. I have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies required by the guidelines for presentation of a budget established by the American Institute of Certified Public Accountants. If the omitted policies were included in the budget, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows for the budget period. Accordingly, this budget is not designed for those who are not informed about such matters.

I am not independent with respect to City of Manvel.

Phyllis M. Smith Herbst, CPA

Phyllis M. Smith Herbst, C.P.A.
September 23, 2013

CITY OF MANVEL - GENERAL FUND
Statement of Revenues and Expenditures
General Fund Budget - Modified Accrual Basis
For The Year Ending September 30, 2014

		<u>Adopted 2014 Budget</u>
Revenues:		
Administrative:		
Property Taxes:		
100-04-4000	Current Ad Valorem Tax Rev	1,810,000
100-04-4010	Delinquent Ad Valorem Tax Rev	26,000
100-04-4011	P & I on Ad Valorem Taxes	16,000
100-04-4012	Personal Property Taxes	500
	Total Property Taxes	<u>1,852,500</u>
 Franchise & Sales Taxes:		
100-04-4030	Sales Tax Revenue	950,000
100-04-4035	Street Maintenance Sales Tax	237,500
100-04-4040	Franchise Tax Revenue	385,000
	Total Franchise & Sales Taxes	<u>1,572,500</u>
 Other Income:		
100-04-4085	Interest Income	5,000
100-04-4087	Ground Lease - ESD #3	100
100-04-4090	Other Income	1,000
100-04-4093	ROW - Annual Rental	1,500
	Total Other Income	<u>7,600</u>
	Total Administrative Revenues	<u>3,432,600</u>
 Permits & Licenses:		
100-04-4076	Permits CC Convenience Fees	240
100-04-4078	Permits & Licenses	400,000
100-04-4200	Plat Fees	5,000
100-04-4205	Plan Reviews	60,000
	Total Permits & Licenses	<u>465,000</u>
 Municipal Court:		
100-04-4300	Court Fines	125,000
100-04-4319	OMNI/TLFTA Revenue	500
	Total Municipal Court	<u>125,500</u>
 Police Department:		
100-04-4432	Iowa Colony Dispatch	5,160
100-04-4433	AISD Dispatch	8,000
	Total Police Department	<u>13,160</u>

See summary of significant budget assumptions and accountant's compilation report.

CITY OF MANVEL - GENERAL FUND
Statement of Revenues and Expenditures
General Fund Budget - Modified Accrual Basis
For The Year Ending September 30, 2014

		Adopted 2014 Budget
Planning, Development & Zoning:		
100-04-4098	Skynet - Lease Rental	8,400
100-04-4096	Pipeline Application	1,000
100-04-4097	Pipeline ROW Crossing Fees	2,000
		2,000
Total Planning, Development & Zoning:		11,400
Total Revenues		4,047,660
 Expenditures:		
Administrative:		
100-30-6000	Administrative Salaries	293,250
100-30-6100	Payroll Tax Expense	24,760
100-30-6120	Health & Life Insurance	22,000
100-30-6140	TMRS Expense	7,875
100-30-6200	Mileage & Travel Expense	3,000
100-30-6275	Telephone Communications	2,175
100-30-6320	Elections Expense	3,300
100-30-6411	Public Notice Expense	3,500
100-30-6412	Goodwill	500
100-30-6420	Seminars & Training	1,500
100-35-6019	Council Expenses	750
100-35-6020	Mayor Expenses	500
100-35-6846	Storage Space Rental	4,800
100-35-7032	Codification	6,000
100-35-7034	Record Retention	2,000
100-35-7036	County Recording Fees	1,500
		1,500
Total Administrative		377,410
 Finance:		
100-35-7200	Finance Department Salaries	36,430
100-35-7205	Payroll Tax Expense	3,050
100-35-7210	Health & Life Insurance	7,250
100-35-7215	TMRS Expense	995
100-35-7225	Training	500
100-35-7230	Mileage/Travel Expenses	1,900
100-35-7250	Accounting Fees Expense	52,000
		52,000
Total Finance		102,125
 Professional Fees:		
100-35-8005	Information Technology Support	25,000
100-35-8010	Website Administration	6,000

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CITY OF MANVEL - GENERAL FUND
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For The Year Ending September 30, 2014

		<u>Adopted 2014 Budget</u>
100-35-8015	IT Global Software/Computer Expenses	12,000
100-35-8030	Legal Fees	10,000
100-35-8035	Audit Fees	19,400
100-35-8040	Appraisal Fees	15,550
100-35-8045	Tax Assessor Fees	1,650
	Total Professional Fees	<u>89,600</u>
 Building & Equipment:		
100-30-7500	Electrical Services	3,000
100-30-7502	Gas Utilities	240
100-30-7505	Telephone Service	6,000
100-30-7510	Janitorial Cleaning & Supplies	5,500
100-30-7520	Building Repair & Maintenance	6,000
100-30-7525	Grounds Maintenance	3,000
100-30-7528	Generator Maintenance	1,000
100-30-9005	Furniture/Fixtures/Equipment	1,500
	Total Building & Equipment	<u>26,240</u>
 Insurance & Utilities:		
100-30-7600	Workers Compensation Expense	31,000
100-30-7605	General Liability & Bonds Insurance	24,000
100-30-7610	Street Lights	50,000
	Total Insurance & Utilities	<u>105,000</u>
 General:		
100-30-7700	CB Watershed/Drainage	2,525
100-30-7705	Copier Lease/Maintenance	1,200
100-30-7710	Office/Operating Expenses	7,802
100-30-7715	Other Expenses	1,000
100-30-7720	City Functions & Meetings	1,200
100-30-7725	Postage	600
100-30-7730	Memberships/Dues/Subscriptions	5,000
100-30-7735	Emergency Notification	4,376
100-35-7738	Emergency Management	2,500
	Total General	<u>26,203</u>
 Development Fees:		
100-40-0000	Inspections	100,000
100-40-0001	Permit Software	9,100
100-40-7039	Plat Fees	2,500
100-40-7040	Plan Reviews	30,000
100-40-7043	Credit Card Processing Fees	1,000

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CITY OF MANVEL - GENERAL FUND
Statement of Revenues and Expenditures
General Fund Budget - Modified Accrual Basis
For The Year Ending September 30, 2014

		<u>Adopted 2014 Budget</u>
100-40-7050	Engineering/Consulting/Planning Fee	35,000
100-40-9000	Capital/GIS System	10,000
100-41-6000	Development Salaries	41,122
100-41-6005	Payroll Tax Expenses	3,407
100-41-6010	Health & Life Insurance	7,250
100-41-6015	TMRS Expenses	1,125
100-41-6020	Training	150
100-41-6025	Mileage/Travel Expenses	150
	Total Development Fees	240,804
	Total Administrative Expenditures	967,382
Public Works:		
100-60-6000	Public Works Salaries	271,000
100-60-6020	Contract Labor - Public Works	2,500
100-60-6022	Ditch Mowing	20,000
100-60-6100	Payroll Tax Expense	23,000
100-60-6120	Health & Life Insurance	50,600
100-60-6140	TMRS	7,500
100-60-6141	Job Recruiting	150
100-60-6210	Office Expense	1,000
100-60-6220	Janitorial/Other Exp	1,700
100-60-6230	R&M Expenses-Vehicles & Equipment	27,000
100-60-6240	Sanitary Equipment Rental	1,500
100-60-6250	Uniforms	6,000
100-60-6420	Seminars & Training	1,000
100-60-6422	Travel Expense	500
100-60-6510	Leased Property	850
100-60-6520	Rental Equipment	25,000
100-60-6525	Tires	5,800
100-60-6527	Cleanup/Trash Disposal	4,000
100-60-6540	Fuel	45,000
100-60-6605	Special Road Projects	275,000
100-60-6606	Street Maintenance - Sales Tax	237,500
100-60-6610	Road Materials	50,000
100-60-6611	Street Signs	7,500
100-60-6613	Bridge Repairs	10,000
100-60-6800	Telephone/Fax/Internet	2,000
100-60-6810	Electrical Service	5,000
100-60-6845	Safety Equipment/Supplies	2,000
100-60-6854	Equipment Insurance	1,200
100-60-6855	Auto Liability	6,300
100-60-6856	General Liability	1,100
100-60-6951	Leasehold Improvements	6,000
100-60-7025	Small Equipment	2,000

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General Fund Budget - Modified Accrual Basis
For The Year Ending September 30, 2014

		<u>Adopted 2014 Budget</u>
100-60-7030	Drainage	50,000
100-60-7031	Communications	3,300
100-60-9057	Striping	6,000
	Total Road Department	<u>1,159,000</u>
 Municipal Court:		
100-70-6000	Court Salaries	72,000
100-70-6100	Payroll Tax Expense	6,030
100-70-6120	Health & Life Insurance	14,460
100-70-6140	TMRS	1,975
100-70-6200	Mileage Expense	300
100-70-6210	Office/Other Expense	1,200
100-70-6215	Computer Maintenance	500
100-70-6240	Postage	500
100-70-6410	Memberships, Dues & Subscriptions	116
100-70-6420	Training	1,200
100-70-6422	Travel Expenses	900
100-70-6840	Telephone Expense	300
100-70-6848	Computer Support	6,838
100-70-6849	Jury Cost	475
100-70-6851	Municipal Court Judge	9,000
100-70-6852	Prosecuting Attorney	12,000
100-70-6853	Court Interpreter	4,200
100-70-6854	Magistrating Expenses	2,100
100-70-6860	Credit Card Processing Fees	1,300
100-70-6861	Technology Fund - Air Cards for Court	900
	Total Court	<u>136,294</u>
 Police Department:		
100-80-6000	Police Department Salaries	585,600
100-80-6005	Overtime Pay	18,000
100-80-6010	Holiday Pay	9,500
100-80-6100	Payroll Tax Expense	51,000
100-80-6120	Health & Life Insurance	108,500
100-80-6140	TMRS	17,775
100-80-6145	Education Benefits	1,000
100-80-6210	Office Expense	9,000
100-80-6240	Postage	700
100-80-6250	Uniforms	5,000
100-80-6330	General Liability & Bonds Ins	1,200
100-80-6530	Auto Repairs/Maintenance	20,000
100-80-6540	Fuel	44,000
100-80-6699	Police Supplies	2,000
100-80-6700	Jail Operations	500

See summary of significant budget assumptions and accountant's compilation report.

CITY OF MANVEL - GENERAL FUND
Statement of Revenues and Expenditures
General Fund Budget - Modified Accrual Basis
For The Year Ending September 30, 2014

		<u>Adopted 2014 Budget</u>
100-80-6701	Investigative/Evidence Expense	2,000
100-80-6702	Communications Expense	7,860
100-80-6703	Animal Control Expense	7,500
100-80-6705	Job Recruiting	1,200
100-80-6802	Radio Repairs	3,000
100-80-6803	Building Repairs	4,400
100-80-6805	Radio Usage	3,000
100-80-6806	Electrical Service	5,300
100-80-6807	Gas Utilities	350
100-80-6840	Telephone Expense	6,000
100-80-6846	Membership Dues & Subscriptions	750
100-80-6847	Computer Repairs & Maintenance	2,500
100-80-6848	Maintenance Agreements	22,100
100-80-6852	Law Enforcement Liability	5,800
100-80-6854	Auto Insurance	2,800
100-80-6859	Evidence Storage	4,500
100-80-6890	Training	3,100
100-80-6892	Travel Expenses	1,500
100-80-6894	Supplies-Crime Prevention	2,000
100-80-6896	Grounds Maintenance	2,200
100-80-6897	Generator Maintenance	1,000
100-80-6898	Janitorial Supplies & Cleaning	4,000
100-80-7035	Safety & Water Testing	400
100-80-9005	Capital - Computers/Software	2,500
100-80-9030	Motorola Radio	12,300
	Video System maintenance	5,000
	Total Police Department	<u>986,835</u>
Fire Marshal/Code Enforcement		
100-81-6000	Fire Marshal/Code Enforcement	85,500
100-81-6100	Payroll Taxes	7,065
100-81-6120	Health & Life Insurance	10,850
100-81-6140	TMRS	2,330
100-81-6145	Fire Marshal Services	1,000
100-81-6150	Code Enforcement/Abatement	7,500
100-81-6155	Postage	200
100-81-6157	Telephone Expenses	2,400
100-81-6160	Uniforms	1,000
100-81-6162	Fuel	3,500
100-81-6164	R&M Vehicle/Equipment	2,000
100-81-6165	Insurance	400
100-81-6170	Investigative Expense	500
100-81-6172	Membership Dues & subscriptions	1,200
100-81-6174	Training	800
100-81-6176	Travel Expenses	1,500

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CITY OF MANVEL - GENERAL FUND
Statement of Revenues and Expenditures
General Fund Budget - Modified Accrual Basis
For The Year Ending September 30, 2014

		<u>Adopted 2014 Budget</u>
100-81-6178	Office Supplies	400
100-81-6182	Computer Software	2,000
100-81-6184	Supplies & Equipment	1,800
	Total Other Public Safety	131,945
 Library:		
100-85-6233	Book Plan-Library	3,330
100-85-6240	Lease Expense-Library	32,414
100-85-6330	G/L Insurance Library	500
100-85-6530	Maintenance/Repairs - Library	500
100-85-6532	Janitorial Supplies & Cleaning	500
100-85-6533	Furniture & Improvements	500
100-85-6810	Electrical Library	4,500
100-85-6840	Telephone Library	1,220
	Total Library	43,464
 Parks:		
100-95-6001	Repairs & Maintenance	2,800
100-95-6003	Grounds Maintenance - Croix Park	12,300
100-95-6006	Water Sample Inspection	300
100-95-6230	Cleaning & Supplies	1,200
100-95-6330	General Insurance - Croix Park	100
100-95-6810	Electrical Croix Park	600
	Total Parks	17,300
 Transfers, Capital Outlay & Other:		
100-99-9915	Transfer to Enterprise	110,656
100-99-9916	Rodeo Palms 380 Agreement	355,000
100-99-9919	Capital Improvement Projects (CIP)	100,000
100-99-9935	Vehicle & Equip Replacement Fund	25,000
100-99-9960	TXDOT Agreement	14,784
	Total Transfers and Capital Outlay	605,440
	Total Expenditures	4,047,660
	Excess Revenues Over (Under)	
	Expenditures before Use of Surplus Funds	0

Date Adopted: September 23, 2013

See summary of significant budget assumptions and accountant's compilation report.

**City of Manvel - General Fund Budget
SUMMARY OF SIGNIFICANT BUDGET ASSUMPTIONS**

NOTE A - NATURE OF PRESENTATION

The accompanying proposed budget presents, to the best of the City Council's knowledge and belief, the City's expected revenues and expenditures for the budgeted period. Accordingly, the presentation reflects its judgment as of September 23, 2013, the date of this presentation, of the expected conditions and its expected course of action. The budget is designed to present budgeted revenue and expenditures for the purpose of operating the City and should not be used for any other purpose. Management does not anticipate any significant changes in financial position. The assumptions disclosed herein are those that the City Council believes are significant to the presentation. There will usually be differences between the budgeted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

NOTE B - REVENUES

Property Tax Revenues - Account for almost half of the City's revenue. Current ad valorem tax revenues are budgeted on a taxable assessed value of \$383,438,945. The City is proposing to adopt a maintenance and operating tax rate equal to .488057 per hundred dollar valuation. The total property tax would include the maintenance and operating rate of .488057 and the debt service rate of .099806 for a total tax rate of \$.587863. This is the same tax rate that was adopted in the prior year. Delinquent collections and penalty and interest on those collections are estimated based upon historical collections.

Sales Tax and Franchise Tax Revenues - Account for over thirty percent of the City's revenue. Taxes and fees have been estimated based upon historical collections. The City held an election in May 2011, and the election passed to assess a .25% sales tax dedicated to road maintenance. The additional sales taxes are included in this budget.

Permits & Licenses - The City anticipates new development within the City or its extraterritorial jurisdiction, which requires permitting and licensing by the City. The City also charges for other various inspections and permits. Currently the subdivisions for Lakeland and Sedona Lakes are included in this budget, but development revenue and expenditures for Rodeo Palms is not included.

Plat Fees & Plan Reviews - The City requires approval and review of plats and plans for development within the City or its extraterritorial jurisdiction and, therefore charges for those services.

Court Fines - The City operates a municipal court system. Revenues have been budgeted based upon historical estimates.

Other - All other budgeted revenues are based upon historical receipts with the anticipation of continuing those revenues in the current year.

NOTE C - EXPENDITURES

The City of Manvel has various departments which are budgeted in the General Fund. Each department is considered separately for budget purposes, and each department is responsible for their budget.

NOTE C - EXPENDITURES (Continued)

1. Administrative includes all the following departments:

Administrative -

- Administrative expenditures include the expenditures for the City Secretary, City Attorney, and City Manager including the recording and maintenance of City documents and election expenditures.

Finance -

- Financial expenditures include the day to day financial operations of the city including the City Bookkeeper and the City's Certified Public Accountant.

Professional Fees -

- This department covers information technology for the entire city facilities including the police department and public works. Also included are fees for legal counsel, audit fees, and fees for tax professionals.

Building & Equipment -

- These expenditures cover the maintenance and operation of the City Hall building.

Insurance & Utilities -

- These expenditures include general insurance coverage for the city including general liability and workman's compensation. Utilities include the streetlight service for the Rodeo Palms subdivision.

General -

- These expenditures are general in nature and are budgeted based upon historical operating costs.

Development Fees -

- The City must pay for reviews and inspections of plats and plans for development and any other associated engineering fees. Sufficient revenues have been budgeted to cover the City's costs for these services.

2. Public Works -

- This department is responsible for maintaining the City's water and sewer system, and for maintaining City roads. This department has been budgeted based upon historical operating costs. In addition to regular day to day operations, the department requires a \$20,000 line item to replace a tank on its water truck.

3. Municipal Court -

- The municipal court has been budgeted based upon historical operating costs. This department's budget does not differ significantly from year to year.

NOTE C - EXPENDITURES (Continued)

4. Police Department -

- The police department has been budgeted based upon historical operating costs. The police salaries and related payroll expenditures have been budgeted based upon the following positions:

1. Officer Positions	3
2. Patrolmen	7
3. Dispatch Supervisor	1
4. Dispatchers	4 full-time and 1 part-time

5. Other Public Safety -

- Includes code enforcement, emergency management, animal control, and fire marshal services. Funds have been allocated to fund an Assistant position for six months.

6. Library -

- The City of Manvel assists in funding of the Manvel City Library. This budget is based upon historical operating costs and current obligations.

7. Parks -

- The budget for the City parks department is based upon historical operating costs.

8. Capital Outlay & Other -

- The general fund of the City of Manvel must help cover costs associated with the Enterprise Fund. A transfer to the Enterprise fund has been budgeted.

The City of Manvel is currently entering into agreements with developers and municipal utility districts to assist in funding development activities necessary to bring growth to the City of Manvel. The City of Manvel has entered into a 380 agreement in order to fund these expenditures. Currently the City of Manvel has a Rodeo Palms 380 agreement, and one Tax Increment Reinvestment Zone.

- Capital Improvements Projects - The City currently has a five year Capital Improvements Program. Funds are available for the second year defined projects.
- TXDOT Agreement - The City of Manvel has entered into a five (5) year agreement to pay off debt dated back to 1991 to the Texas Department of Transportation for the purchase of right-of-way easements. The total due is \$73,919.89, with annual payments of \$14,783.98. This represents the fifth and last payment to TxDot.

NOTE D - PAYROLL AND BENEFITS

The City of Manvel recognizes that its employees are vital to the City and its operations. City staff has analyzed payroll and benefits for its employees comparing it to that of other cities in the surrounding community, and to those cities that have comparable budgets to the City of Manvel. Each department and position was reviewed on an individual basis. This budget includes pay increases to bring the employee's wages up to competing pay scales in the community.

NOTE D - PAYROLL AND BENEFITS (Continued)

In addition, retirement benefits have been modified to change the number of years required for service before retirement from 25 years to 20 years. This is an insignificant increase in the matching rate for the City for a total matching rate of 2.88%. The employee contributes 5.00%.

Phyllis M. Smith Herbst, C.P.A.

Accountant's Compilation Report

To the Honorable Mayor and
City Council Members of
City of Manvel
20025 Hwy 6
Manvel, Texas 77578

I have compiled the accompanying Statement of Revenues and Expenditures – Enterprise Fund Budget for City of Manvel for the year ending September 30, 2014, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements budget information that is the representation of the City's management and does not include evaluation of the support for the assumptions underlying such information. I have not examined the budget information, and, accordingly, do not express an opinion or any other form of assurance on the budget. Furthermore, there will usually be differences between the budgeted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. I have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies and substantially all of the disclosures required by the guidelines for presentation of a budget established by the American Institute of Certified Public Accountants. If the omitted policies and disclosures were included in the budget, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows for the budget period. Accordingly, this budget is not designed for those who are not informed about such matters.

I am not independent with respect to City of Manvel.

Phyllis M. Smith Herbst, CPA

Phyllis M. Smith Herbst, C.P.A.
September 23, 2013

CITY OF MANVEL
Statement of Revenues and Expenses
Enterprise Fund Budget
For The Year Ending September 30, 2014

		2014
		Annual Budget
Revenues:		
Transfer from General Fund	\$	110,656.00
Water Revenue		110,355.00
Sewer Revenue		90,000.00
Tap Connection Fees		5,000.00
Late Penalty Fees		2,500.00
Meter Fees		5,000.00
Set-up Fee		500.00
Miscellaneous Income		300.00
Interest Revenue		200.00
Total Revenue		324,511.00
 Expenses:		
Repairs & Maintenance		77,711.00
Depreciation		66,162.00
In-House Operator Expense		55,000.00
Utilities		45,000.00
Outside Operator Expense		23,000.00
Sludge Hauling		20,000.00
Permit Fees		20,000.00
Water Billing Expenses		15,000.00
Meter Replacement Program		10,000.00
Tap Connection Fees		10,000.00
Laboratory Fees		8,200.00
Chemicals		7,500.00
New Fuel Tanks		5,000.00
Fire Hydrants		5,000.00
Engineering Fees		4,000.00
Security System		3,000.00
Equipment Rental		3,000.00
Office Expenses		3,000.00
Insurance Expenses		2,800.00
Subsidence Fees		2,500.00
Telephone		1,250.00
Mowing & Weed Control		1,000.00
Training Expenses		750.00
Small Equipment		600.00

CITY OF MANVEL
Statement of Revenues and Expenses
Enterprise Fund Budget
For The Year Ending September 30, 2014

	2014 Annual Budget
Travel Expenses	600.00
Postage Expenses	500.00
Legal Notices	100.00
Total Expenses	390,673.00
Net Income	(66,162.00)
Informational Purposes Only:	
Add Back Non Cash Items:	
Depreciation	66,162.00
Net Income Based Upon Cash Items Only	\$ 0.00

Date Adopted: September 23, 2013