

**ORDINANCE NO. 2023-O-32**

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF MANVEL, TEXAS, OPERATING, CAPITAL IMPROVEMENT PROGRAM, SOUTH MANVEL DEVELOPMENT AUTHORITY (SMDA) AND MEDC BUDGET FOR THE FISCAL YEAR 2024; 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 18, day of August, 2023 the Budget Officer filed with the City Secretary a proposed budget of the City of Manvel for the fiscal year 2023-2024, the same being from October 1, 2023, through September 30, 2024; 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 1<sup>st</sup>, 2023, through September 30<sup>th</sup>, 2024; 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 5th, day of September, 2023 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, South Manvel Development Authority (SMDA) 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, South Manvel Development Authority (SMDA) 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

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====



## FISCAL YEAR 2023-24 ANNUAL BUDGET



This budget will raise more total property taxes than last year's budget by \$1,926,646 (increase of 22.964%), and of that amount \$1,235,669 is tax revenue to be raised from new property added to the tax roll this year.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## 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 OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## 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 2019-2020 fiscal year, the 2020-2021 fiscal year, and the 2021-2022 fiscal year. Additionally, the original budget projections, revised budget projections, and year-end estimates from FY 2022-2023 are included along with the FY 2023-2024 budget projections.

### BUDGET FORMAT

This document is divided into four major sections: the introduction, financial information, operational information, and supplemental information. The introductory section contains the City Manager's letter addressed to the Mayor and City Council explaining major policies and issues that affected the development of the fiscal year budget.

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.

Financial information, including projected amounts for the adopted FY 2023-2024 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 2019-2020 through FY 2021-2022 in this document. The ending balance of the actual audited amount for FY 2021-2022 then becomes the beginning balance of the projected current fiscal year, FY 2022-2023.

The estimated FY 2022-2023 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 2023-2024 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 vision 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.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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 is continued today as the City maintains its rural roots.

The City of Manvel was incorporated on 1960, and adopted the Home Rule Charter on 2011, 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.

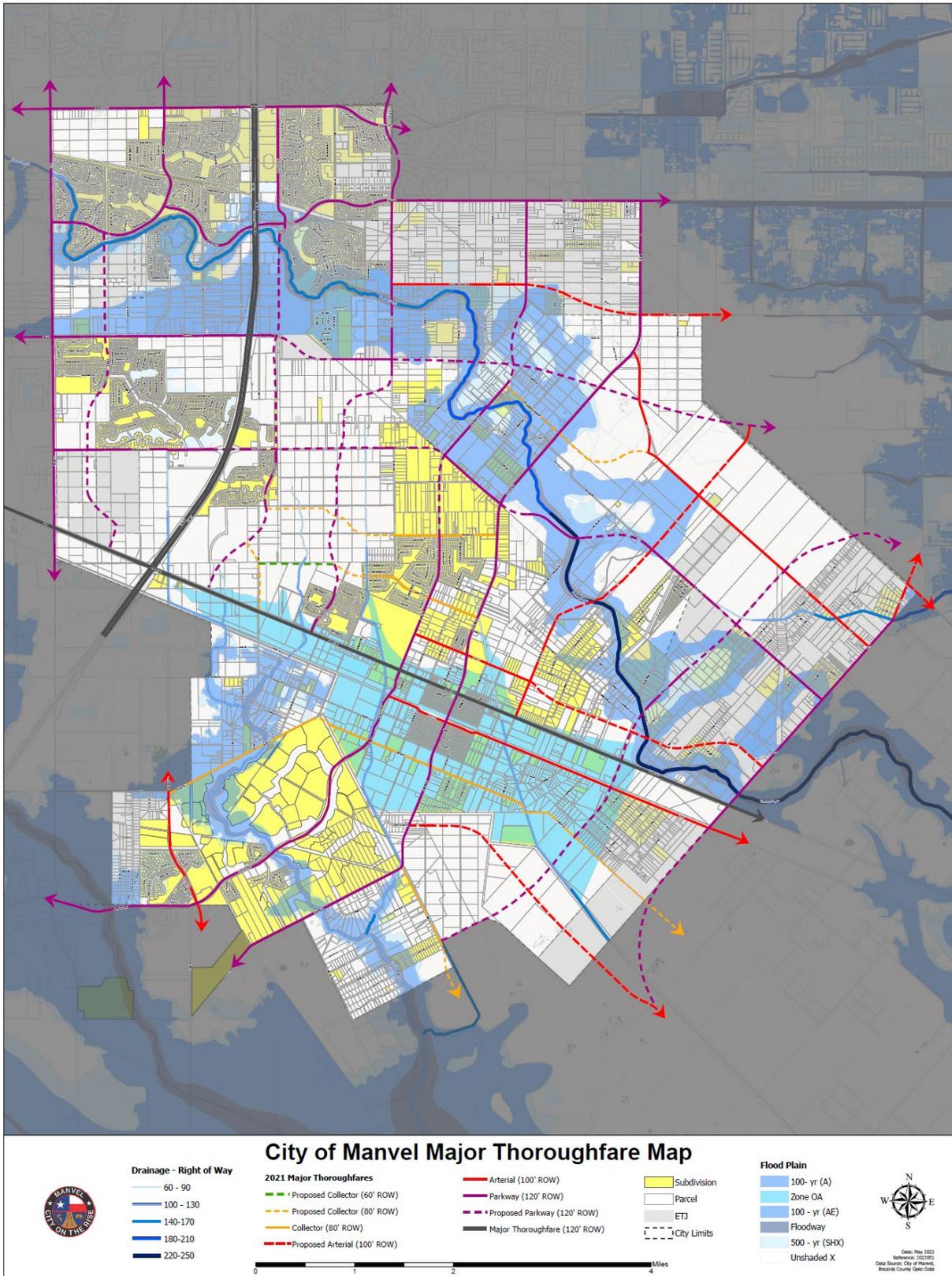
The City of Manvel is located approximately 20 miles south of downtown Houston, and 30 miles northwest of Galveston and the Gulf of Mexico. The City has a variety of transportation corridors as it is located in northern Brazoria County at the intersections of State Highway 288 (South Freeway) and State 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.

# CITY OF MANVEL, TEXAS

FISCAL YEAR 2023-2024 ANNUAL BUDGET

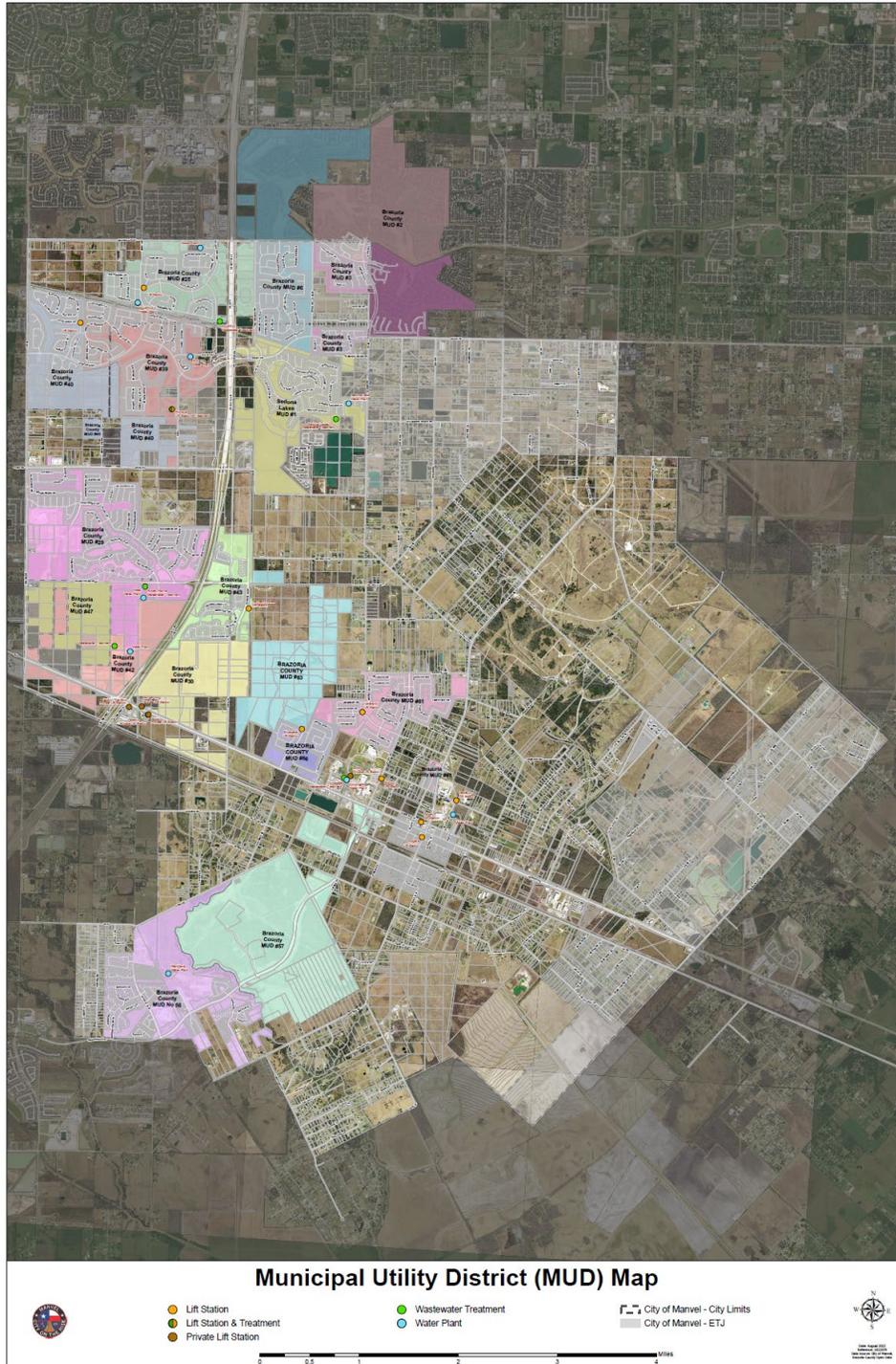


# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## 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

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## CITY MANAGER MESSAGE

September 13, 2023

Dear Mayor Davis and City Councilmembers,

In accordance with Section 8.04 of the City's Home Rule Charter and Section §102.005 of Texas Local Government Code, we are pleased to submit the *Budget for Fiscal Year 2024*. This document includes the Fiscal Year (FY) 2020, 2021 and 2022 Actual amounts, the FY2023 Original Budget, Revised Budget, and Estimated Totals, and the Proposed Budget for FY2024. Per Section 8.01 of the Charter, FY2024 begins on October 1, 2023 and ends September 30, 2024.

The budget is a policy, management, and planning document. It is also a financial report and a means of communicating with the citizens of Manvel. The staff is confident that, while conservative, the budget projections and estimates reasonably and accurately anticipate the City's revenues and requirements. With the anticipated growth in both residential and commercial developments in the city limits and extraterritorial jurisdiction that will require various municipal services, the activities, staffing levels, and projects funded in this Budget will continue to improve the efficiency and effectiveness of our operations.

This Proposed Budget contains the following Sections:

1. Introduction
2. Executive Summary
3. Financial Management Policies
4. All Funds Financial Information
5. General Fund
6. Special Revenue Funds
7. Proprietary Funds
8. Debt Service Fund
9. Capital Projects Fund
10. Supplemental Information

According to the August 4, 2023 Brazoria County Appraisal District (BCAD) Certified Appraisal Role, the *Net Taxable Value* in the City of Manvel has increased from approximately \$1.5 Billion last year to over \$2 Billion this year. With approximately \$300 Million of the value within the Tax Increment Reinvestment Zone (TIRZ), the remaining \$1.8 Billion represents the *Total Taxable Value*.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

Proposed expenditures for this Proposed Budget FY2024 assume that a total property tax rate of \$0.56 per \$100 of valuation is adopted. This rate is slightly lower than the current year’s tax rate of \$0.57 per \$100 of valuation. As shown in the table below, \$0.56 would represent the lowest tax rate in (at least) 10 years in the City of Manvel, with the average being \$0.60. The last time the City of Manvel had a tax rate of \$0.56 was 25 years ago in 1998.

The following illustrates the City of Manvel Tax Rate and Net Taxable Value over the past ten years:

Fiscal Year	COM Tax Rate	Net Taxable Value (Prior Year)
2015	\$ 0.58	\$ 411,289,671
2016	\$ 0.58	\$ 474,208,894
2017	\$ 0.57	\$ 578,005,487
2018	\$ 0.57	\$ 669,955,379
2019	\$ 0.69	\$ 730,067,697
2020	\$ 0.64	\$ 830,737,358
2021	\$ 0.61	\$ 955,557,803
2022	\$ 0.57	\$ 1,128,634,287
2023	\$ 0.57	\$ 1,471,993,129
2024	\$ 0.56	\$ 2,022,942,450

The tax rate is composed of two parts: maintenance and operations (M&O) and debt service. As shown in Section 2, the proposed tax rate would set the M&O rate at \$0.352393 and the debt service rate at \$0.207607 per \$100 valuation.

Should Council vote to adopt the proposed rate of \$0.56, the levy generated would equate to approximately \$1.3 Million dollars over NNR:

Net Taxable Value:	\$ 2,022,942,450	Levy	Difference over NNR	Reduction Required
No New Revenue Rate:	\$ 0.496003	\$ 10,033,855	\$ -	\$ 1,294,622
	\$ 0.50	\$ 10,114,712	\$ 80,857	\$ 1,213,765
	\$ 0.51	\$ 10,317,006	\$ 283,151	\$ 1,011,471
	\$ 0.52	\$ 10,519,301	\$ 485,445	\$ 809,177
	\$ 0.53	\$ 10,721,595	\$ 687,740	\$ 606,883
	\$ 0.54	\$ 10,923,889	\$ 890,034	\$ 404,588
	\$ 0.55	\$ 11,126,183	\$ 1,092,328	\$ 202,294
Proposed Budget:	\$ 0.56	\$ 11,328,478	\$ 1,294,622	\$ -
Voter Approval Rate:	\$ 0.560708	\$ 11,342,800	\$ 1,308,945	

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

With the proposed rate of \$0.56, the impact for a \$300,000 home, would equate to about \$192 per year (or \$16 per month) above the No New Revenue Rate:

	No New Revenue Rate	Proposed
2023 COM Tax Rate	\$ 0.496003	\$ 0.560000
2023 COM Tax Payment	\$ 1,488	\$ 1,680
Difference over NNR		\$ 192

This Budget includes a Market/Performance Adjustment of (up to) 3% per employee, and a 3% Cost of Living Adjustment (COLA) for all full-time employees. This is a minimum recommended COLA to ensure competitive compensation to attract and retain qualified, high-performing, talented employees for all positions. As two reference points, City Council approved 7% for all employees last year, and the Social Security Administration (SSA) COLA for 2023 is 8.7%.

Eight of the 20 requested new staff positions are included in this Budget, including:

1. Permits Specialist (Development Services)
2. Detective (Police)
3. Telecommunications Officer (Police)
4. Animal Control Officer (Police)
5. Assistant Fire Marshal (Fire)
6. Maintenance Technician (Public Works)
7. Maintenance Technician (Public Works)
8. Utility Technician (Utilities)

There are also 47 out of the 56 supplemental requests included in the Budget, including all 42 items from the Preliminary Proposed Budget, plus an Investigations vehicle, an Animal Control vehicle, and a Vactor Trailer Jet.

And, for the first time in Manvel, Dependent Insurance Coverage is also included in this Budget, at the following scale:

- a. 0% for new hires
- b. 50% at 1 year
- c. 100% at 3 years or more

I look forward to working with the City Council and Staff to finalize this budget and set in motion the plan to guide us through the next year and beyond.

Respectfully submitted,



Daniel S. Johnson, P.E., CFM  
Interim City Manager

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## SECTION 2 – 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 of Manvel’s finances from these pages, the FY 2023-2024 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.

### FUNDS

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

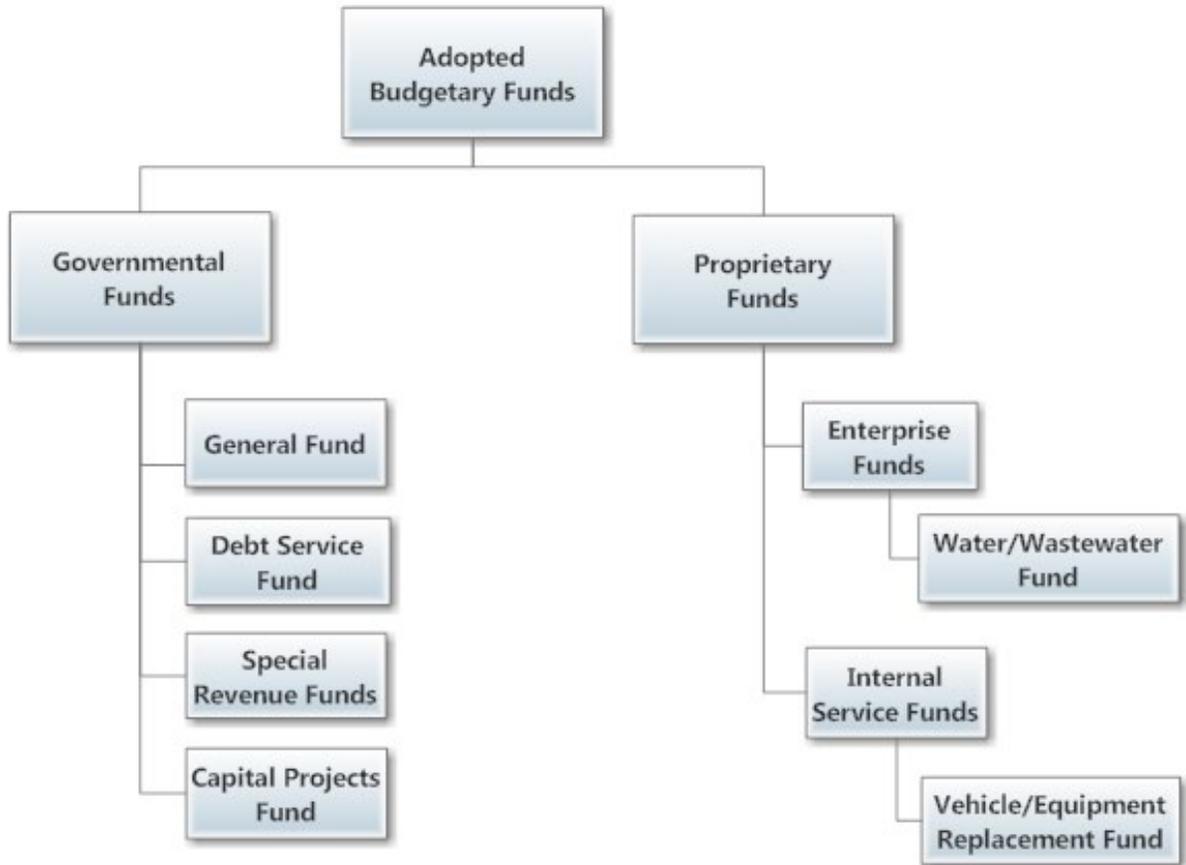
**Special Revenue Funds** provide separate accounting for the various Special Revenue Funds that include: Community Impact Fee Fund, Hotel Occupancy Tax Fund, Court Security Fund, Court Technology Fund, Law Enforcement Fund, South Manvel Development Authority (SMDA) and the Manvel Economic Development 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.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====



## 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.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

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 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.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## SECTION 3 – 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.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

*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.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## 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.

*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.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## 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.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## 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 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%. However, auditors recommend that every municipality keep a 6-month reserve which would be 50%.

*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.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## 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.

*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.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

*Debt Refunding:* The Finance Director and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. A proposed refunding of debt should provide value benefit as a percent of refunded principal of at least 3.5%.

## INVESTMENTS

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

## GRANTS

*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.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## 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.

## 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 2023-2024 ANNUAL BUDGET=====

## SECTION 4 – ALL FUNDS FINANCIAL INFORMATION

### Revenues by Type

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Revenues</b>							
Ad Valorem Tax Revenues	5,471,398	5,896,614	6,496,082	8,286,500	8,286,500	8,493,373	11,512,248
Miscellaneous Tax Revenues	2,884,378	3,464,306	3,396,134	3,645,000	3,685,000	2,935,667	3,485,000
Franchise Fee Revenues	577,439	593,435	641,051	605,000	605,000	599,833	665,000
Licenses and Permits Revenues	3,274,956	4,625,182	4,469,876	5,030,646	5,030,646	3,601,799	4,708,500
Fines and Fees Revenues	297,102	248,724	187,402	275,150	275,150	267,199	222,500
Interest Revenues	250,425	20,824	215,264	63,500	63,500	1,613,608	433,500
Other Source Revenues	5,951,479	1,064,930	667,569	92,200	92,200	1,026,196	810,935
Utility Revenues	1,787,924	2,582,111	4,681,329	1,975,261	1,975,261	1,496,109	2,319,694
Transfer-In Revenues	2,826,806	17,336,378	0	14,147,169	49,815,497	49,993,685	49,102,746
<b>Total Revenues</b>	<b>23,321,909</b>	<b>35,832,503</b>	<b>20,754,706</b>	<b>34,120,426</b>	<b>69,828,754</b>	<b>70,027,469</b>	<b>73,260,123</b>

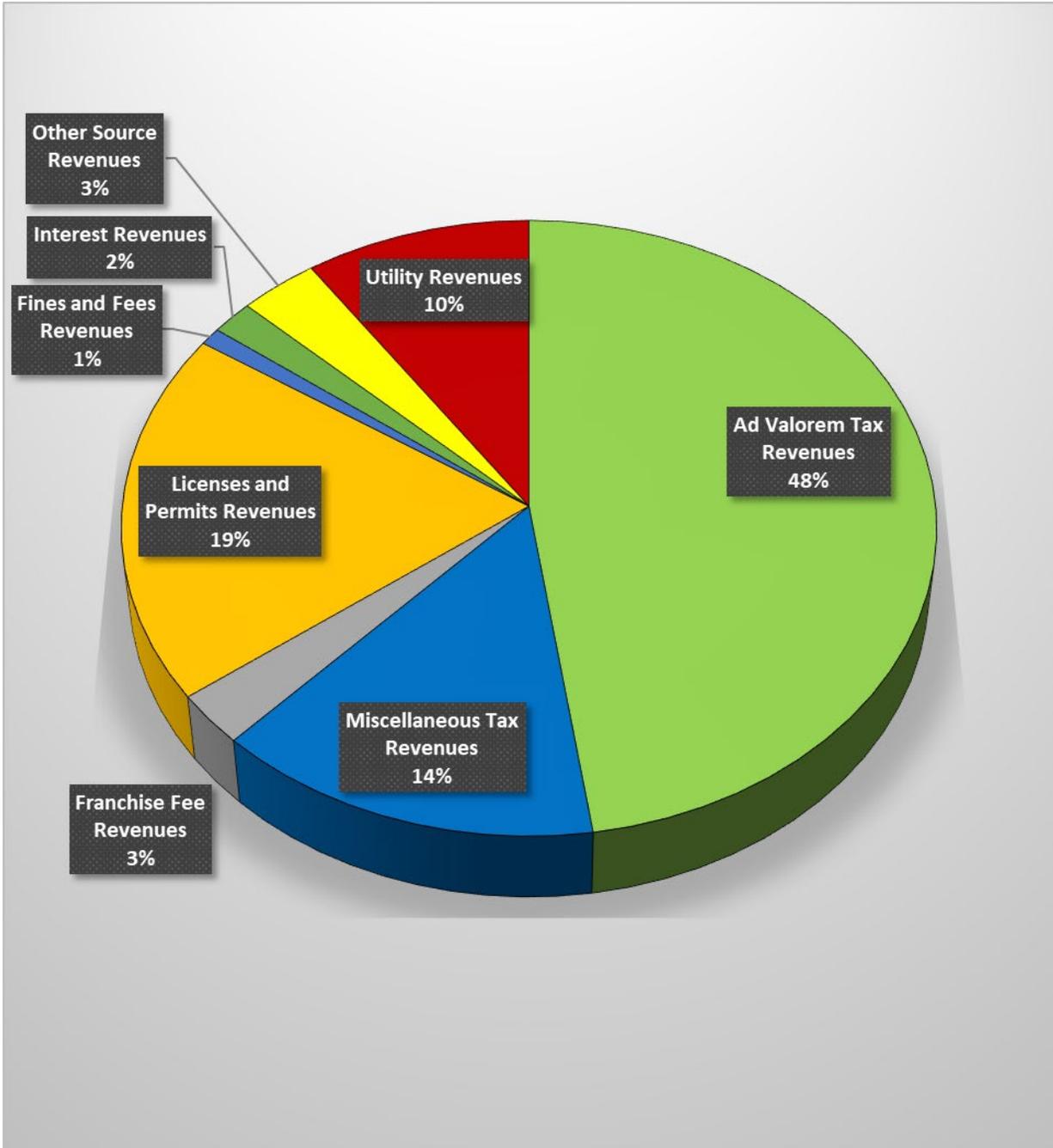
### Revenues by Fund

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Revenues by Fund</b>							
General Fund	10,902,074	11,587,678	12,015,798	13,765,946	14,120,946	13,134,695	15,228,534
Vehicle Replacement Fund	284,000	285,173	345,058	280,000	280,000	307,595	280,000
Debt Service Fund	1,934,420	2,086,674	1,970,539	3,042,500	3,042,500	3,045,466	3,832,748
Utility Operating Fund	1,639,820	1,970,162	4,559,047	1,772,761	1,772,761	1,663,493	2,069,694
Impact Fee Fund	470,286	713,690	147,820	210,000	210,000	86,087	250,000
Capital Projects Fund	2,431,051	3,642,361	204,278	12,434,069	47,762,397	48,393,870	45,950,997
Capital Projects Bond Fund	4,411,823	13,617,516	-	-	-	-	-
Parks Fund	25,000	429,100	-	308,100	333,100	333,100	308,100
Hotel Tax Fund	58,657	71,830	68,366	45,000	45,000	61,227	45,000
Municipal Jury Fund	-	38	150	150	150	182	150
Court Security Fund	7,794	6,645	7,624	15,000	15,000	1,162	7,000
Truancy Prevention Fund	-	1,913	7,380	5,900	5,900	11,116	5,900
Court Technology Fund	8,471	5,933	4,751	10,000	10,000	13,568	7,000
Law Enforcement Fund	0	-	-	1,000	1,000	3,376	1,000
PEG Fee Fund	16,414	18,321	16,956	50,000	50,000	50,364	50,000
SMDA Fund	89,059	130,507	3,004	151,000	151,000	1,079,950	1,712,500
TIRZ#3 Fund	86,055	130,211	267,844	416,500	416,500	789,428	1,711,500
MEDC Fund	956,985	1,134,750	1,136,091	1,612,500	1,612,500	1,052,790	1,800,000
<b>Total Revenues by Fund</b>	<b>23,321,909</b>	<b>35,832,503</b>	<b>20,754,706</b>	<b>34,120,426</b>	<b>69,828,754</b>	<b>70,027,469</b>	<b>73,260,123</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Revenues by Type (Exclude Transfers) FY 2023-2024: \$24,157,376



# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Expenditures by Type

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Expenditures</b>							
Personnel Services	4,691,243	5,369,610	7,458,179	9,326,207	9,626,207	9,212,421	11,370,743
Commodities	300,266	410,051	586,893	616,950	616,950	612,134	861,650
Contractual Services	1,961,650	1,963,303	2,416,869	2,440,100	2,460,100	1,951,285	2,643,435
Other Services	2,996,798	3,321,159	3,603,832	4,898,600	3,860,422	4,209,823	5,312,598
Capital Outlays	6,811,149	5,307,881	6,840,093	15,442,069	50,825,397	3,466,696	49,230,420
Transfer-Out	14,703,483	17,336,378	0	1,396,500	1,396,500	2,537,189	2,424,635
<b>Total Expenditures</b>	<b>31,464,589</b>	<b>33,708,381</b>	<b>20,905,867</b>	<b>34,120,426</b>	<b>68,785,576</b>	<b>21,989,548</b>	<b>71,843,480</b>

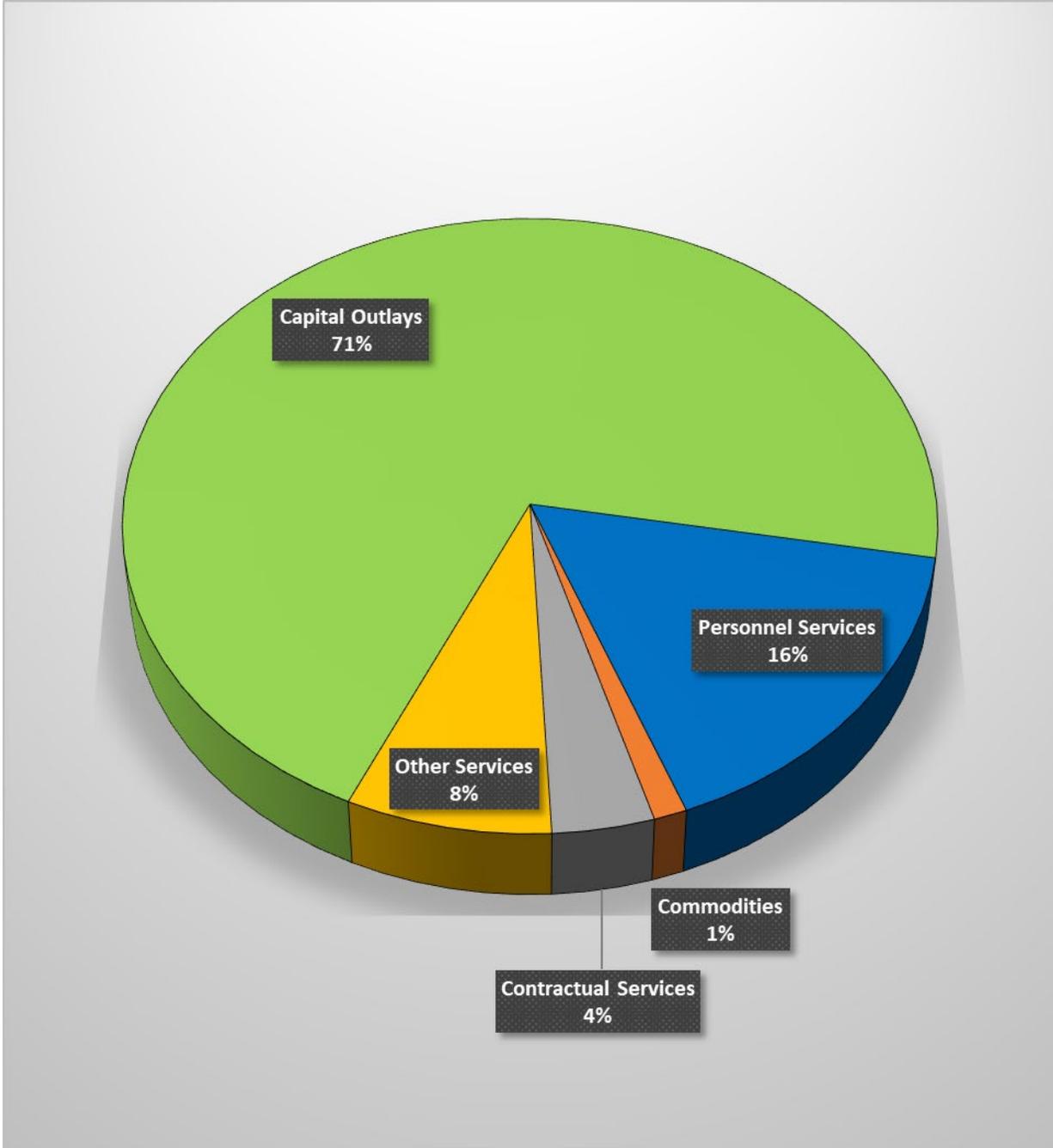
## Expenditures by Fund

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Expenditures by Fund</b>							
General Fund	8,290,046	10,608,350	11,543,803	13,765,946	14,120,946	12,383,886	15,228,534
Vehicle Replacement Fund	144,055	115,054	161,504	280,000	280,000	186,244	280,000
Debt Service Fund	1,874,390	2,012,411	2,003,971	3,042,500	2,004,322	3,055,506	3,832,748
Utility Operating Fund	1,196,258	1,351,239	1,685,774	1,767,761	1,767,761	1,491,883	2,069,694
Impact Fee Fund	405,000	1,390,411	-	210,000	210,000	233,907	250,000
Capital Projects Fund	14,459,406	4,327,194	5,072,486	12,434,069	47,762,397	2,729,184	45,672,720
Capital Projects Bond Fund	4,106,020	13,617,516	-	-	-	-	-
Parks Fund	23,690	36,679	234,962	308,100	333,100	256,103	308,100
Hotel Tax Fund	1,070	3,598	75	45,000	45,000	77	45,000
Municipal Jury Fund	-	-	15	150	150	-	150
Court Security Fund	-	-	3,355	15,000	15,000	-	7,000
Truancy Prevention Fund	-	-	5,203	5,900	5,900	10,469	5,900
Court Technology Fund	11,756	11,733	1,375	10,000	10,000	7,648	7,000
Law Enforcement Fund	-	-	-	1,000	1,000	-	1,000
PEG Fee Fund	-	-	-	50,000	50,000	-	50,000
SMDA Fund	6,625	-	-	151,000	151,000	576,010	574,135
TIRZ#3 Fund	86,055	130,211	-	416,500	416,500	1,057,272	1,711,500
MEDC Fund	860,219	103,984	193,343	1,612,500	1,612,500	1,360	1,800,000
<b>Total Expenditures by Fund</b>	<b>31,464,589</b>	<b>33,708,381</b>	<b>20,905,867</b>	<b>34,115,426</b>	<b>68,785,576</b>	<b>21,989,548</b>	<b>71,843,480</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Expenditures by Type (Exclude Transfers) FY 2023-24: \$69,418,845



# CITY OF MANVEL, TEXAS

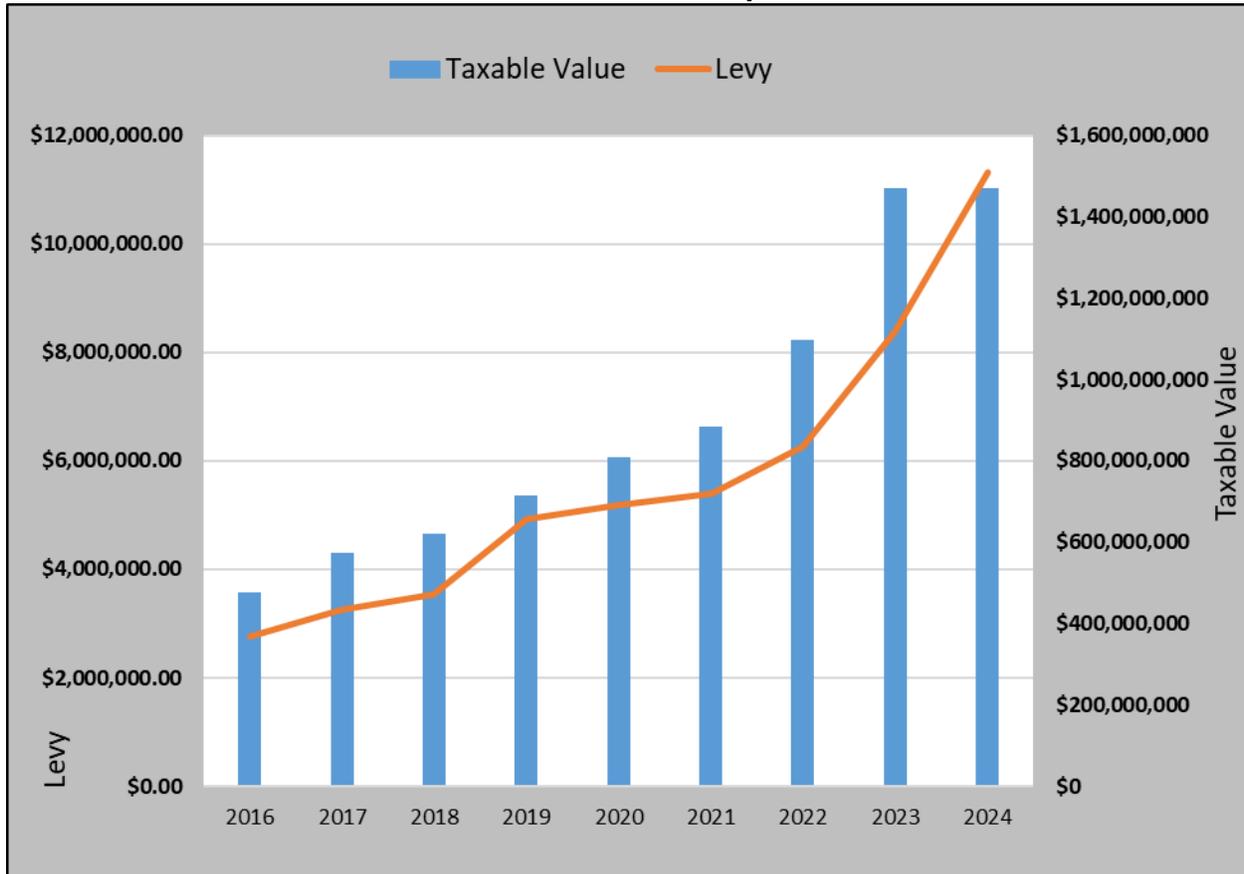
=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## PROPERTY TAXES

### Property Tax Assessments

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Total Taxable Value</b>	\$810,269,077.00	\$885,427,912.00	\$1,098,453,451.00	\$1,471,993,129.00	\$2,022,942,450
<b>General Fund Tax Rate (M&amp;O)</b>	\$0.420952/\$100	\$0.400517/\$100	\$0.400306/\$100	\$0.363225/\$100	\$0.302393/\$100
<b>Debt Service Tax Rate (I&amp;S)</b>	\$0.219048/\$100	\$0.209483/\$100	\$0.169694/\$100	\$0.206775/\$100	\$0.207607/\$100
<b>Total Tax Rate</b>	\$0.640000/\$100	\$0.610000/\$100	\$0.570000/\$100	\$0.570000/\$100	\$0.560000/\$100
<b>General Fund Revenues</b>	\$3,410,843.89	\$3,546,289.31	\$4,397,175.07	\$5,346,647.04	\$6,117,236.36
<b>Debt Service Fund Revenues</b>	\$1,774,878.21	\$1,854,820.95	\$1,864,009.60	\$3,043,713.79	\$4,199,770.13

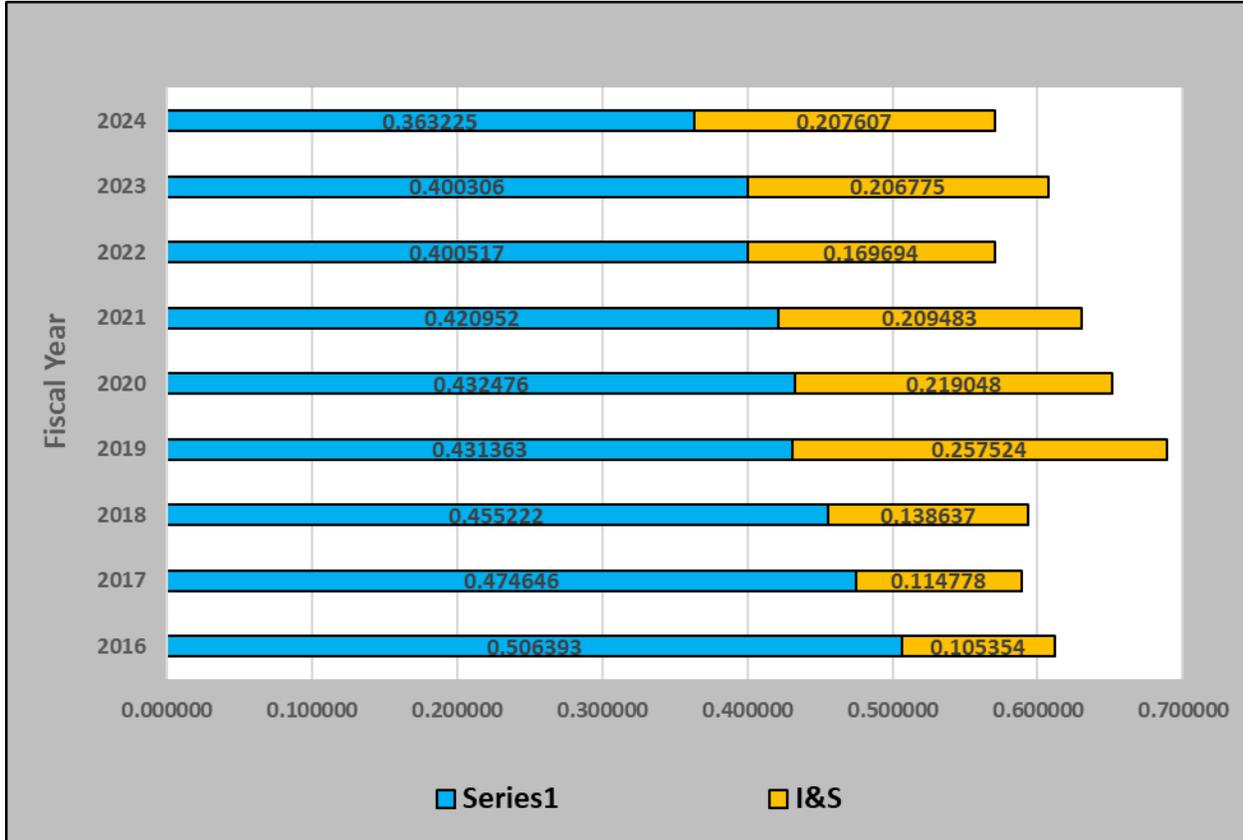
### Property Tax Values and Levy 10-Year Historical Comparison



# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

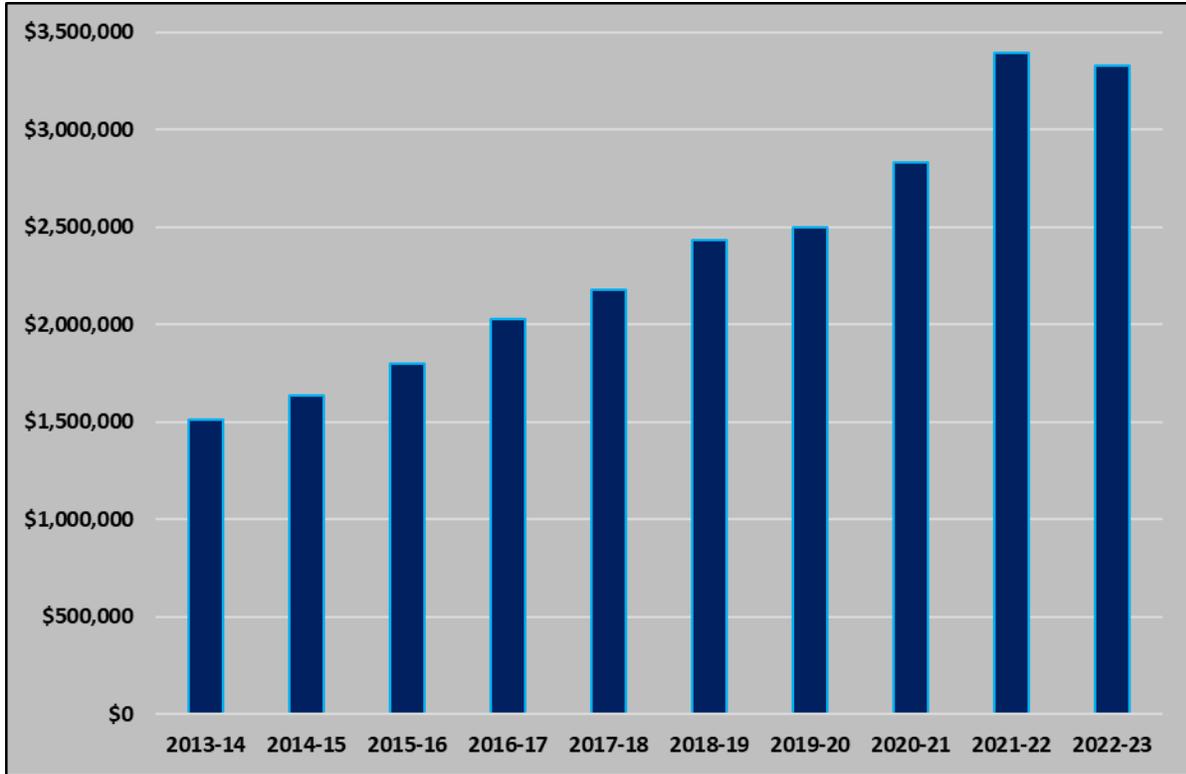
## Property Tax Rates 10-Year Historical Comparison



# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Sales Tax Collections 10-Year Historical Comparison



# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## SECTION 5 – 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.

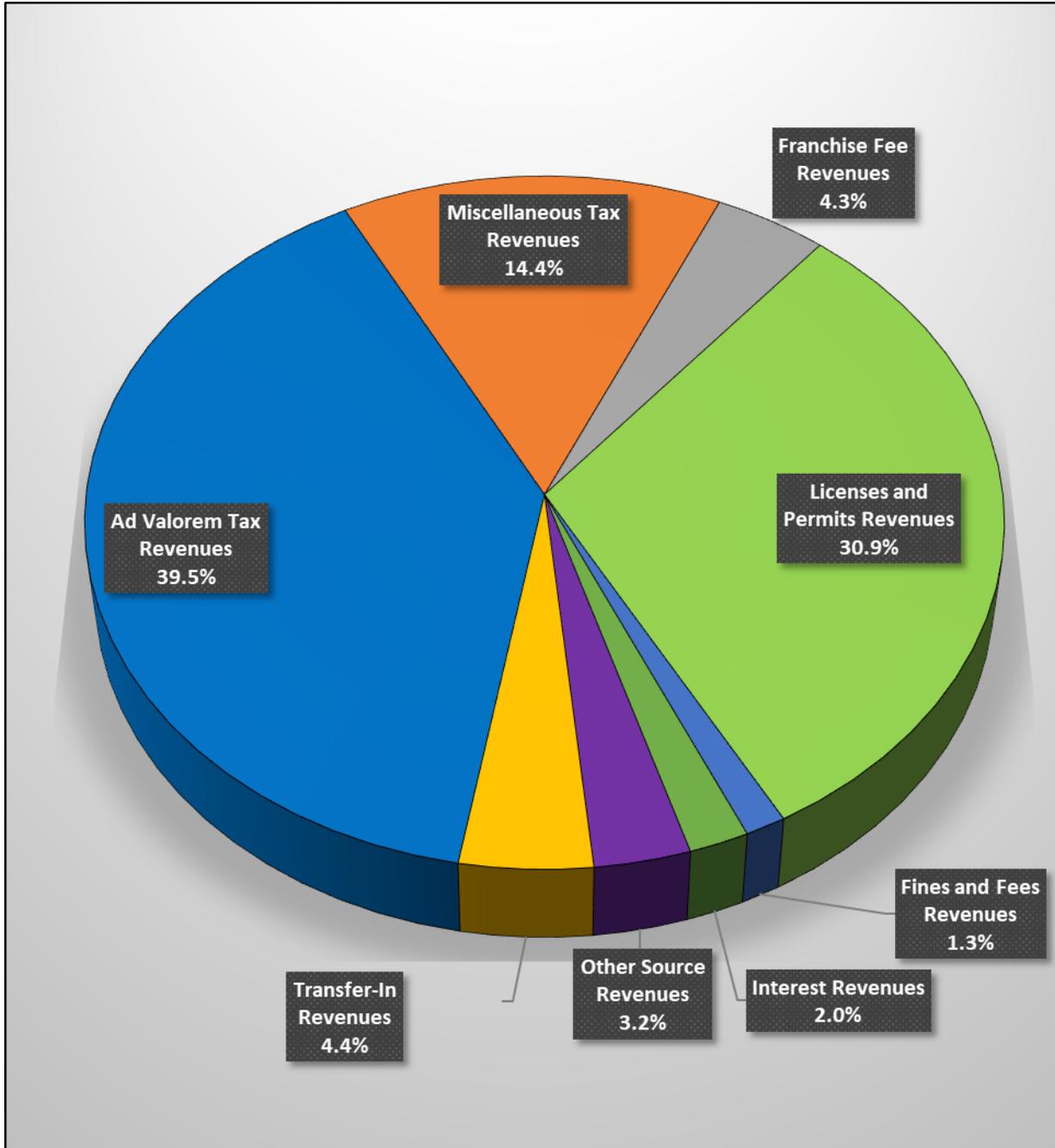
The anticipated ending fund balance in the General Fund for FY 2023-2024 is projected to be \$6.6 million. Revenues in the General Fund for the proposed FY 2023-2024 budget are \$15,106,650. Revenues are \$540 thousand more than FY 2022-2023 budgeted value. Even with a projected decrease in property tax rates due to higher property values, there will be an estimated addition of \$1.14 million to property tax revenue. The other major revenue sources for the 2023-2024 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 2023-2024 budget are also \$15,106,650 (as is expected in a balanced budget) which is an increase from the previous year's projected budgeted amount. As the City continues to grow, the expenditures will grow as well. Personnel will be needed to continue public works service, permitting, planning, and code enforcement. The Police Department will also continue to need 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 2023-2024 ANNUAL BUDGET=====

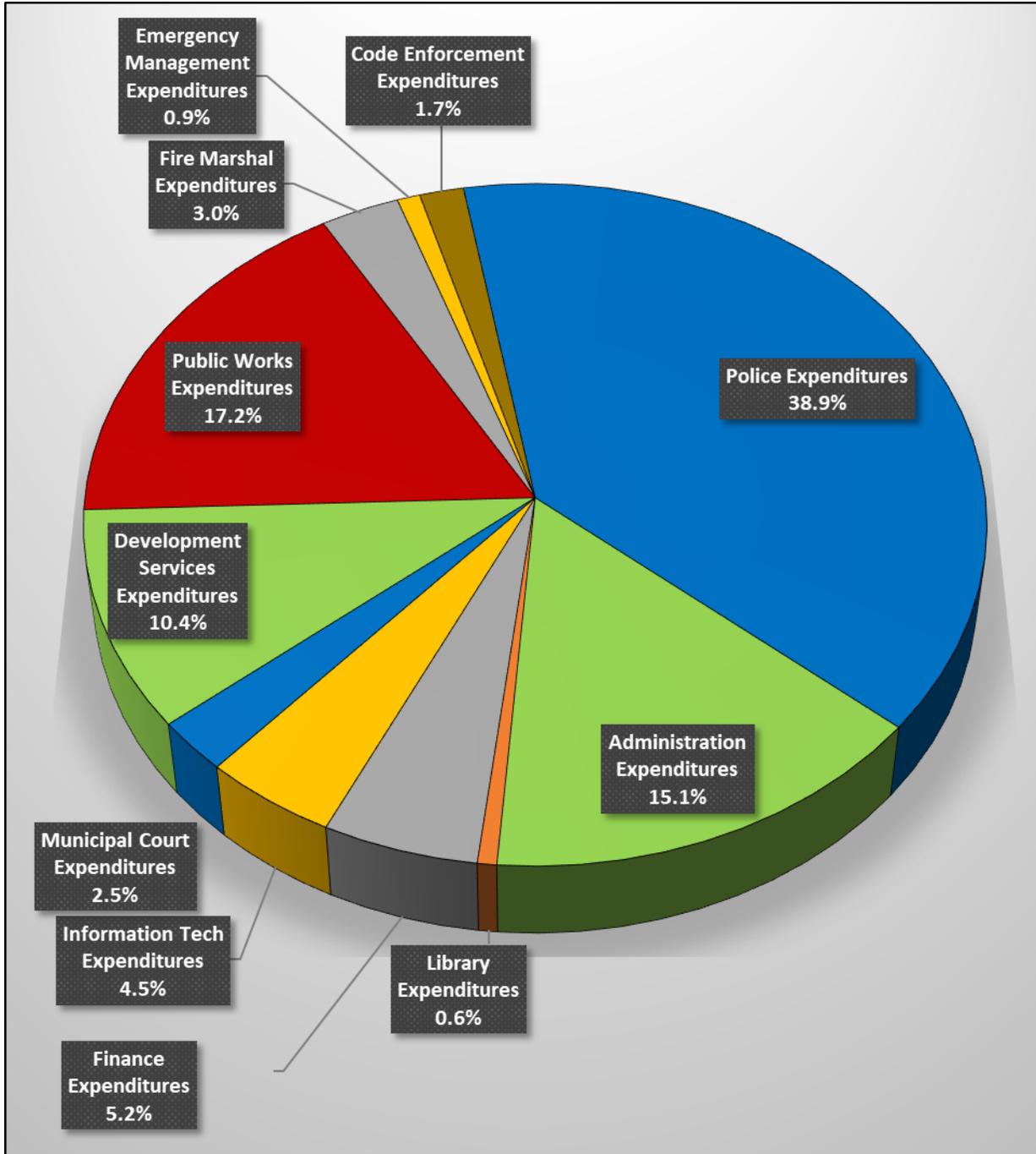
## General Fund Revenues by Type FY 2023-2024: \$15,228,534



# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## General Fund Expenditures by Department FY 2023-2024: \$15,228,534



# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## SUMMARY OF EXPENDITURES AND REVENUES

### Revenues by Type and Expenditures by Department

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>General Fund Revenues</b>							
Ad Valorem Tax Revenues	3,560,762	3,810,079	4,401,665	4,875,000	4,875,000	4,738,286	6,015,500
Miscellaneous Tax Revenues	1,878,274	2,261,651	2,178,857	2,400,000	2,400,000	1,917,764	2,200,000
Franchise Fee Revenues	561,025	575,113	624,095	595,000	595,000	589,470	655,000
Licenses and Permits Revenues	3,274,956	4,625,182	4,469,876	5,030,646	5,030,646	3,601,799	4,708,500
Fines and Fees Revenues	280,838	234,194	167,537	257,000	257,000	238,457	203,850
Interest Revenues	62,547	5,966	88,365	25,000	25,000	542,624	300,000
Other Source Revenues	783,672	75,493	85,403	83,300	83,300	651,296	481,535
Transfer-In Revenues	500,000	-	-	500,000	855,000	855,000	664,149
<b>Total General Fund Revenues</b>	<b>10,902,074</b>	<b>11,587,678</b>	<b>12,015,798</b>	<b>13,765,946</b>	<b>14,120,946</b>	<b>13,134,695</b>	<b>15,228,534</b>
<b>General Fund Expenditures</b>							
Administration Expenditures	2,323,951	3,739,164	2,030,605	2,908,589	3,208,589	2,927,207	2,305,586
Library Expenditures	80,915	82,759	89,761	92,300	92,300	99,947	97,860
Finance Expenditures	366,433	402,179	551,983	652,852	652,852	576,323	792,564
Information Tech Expenditures	293,297	363,370	537,384	665,764	665,764	505,777	681,441
Municipal Court Expenditures	284,105	301,153	287,652	329,484	329,484	352,614	379,182
Development Services Expenditures	1,054,433	964,534	1,413,397	1,598,881	1,598,881	992,347	1,580,090
Public Works Expenditures	952,821	1,587,913	1,842,151	2,001,767	2,056,767	2,012,855	2,615,860
Fire Marshal Expenditures	294,508	212,027	325,525	264,260	264,260	182,290	463,688
Emergency Management Expenditures	77,106	21,126	55,717	527,500	527,500	79,033	134,500
Code Enforcement Expenditures	-	-	-	250,434	250,434	173,163	259,481
Police Expenditures	2,562,478	2,934,125	4,409,629	4,474,115	4,474,115	4,482,330	5,918,283
<b>Total General Fund Expenditures</b>	<b>8,290,046</b>	<b>10,608,350</b>	<b>11,543,803</b>	<b>13,765,946</b>	<b>14,120,946</b>	<b>12,383,886</b>	<b>15,228,534</b>
<b>Net Revenues Over Expenditures</b>	<b>2,612,028</b>	<b>979,327</b>	<b>471,994</b>	<b>-</b>	<b>-</b>	<b>750,808</b>	<b>0</b>
Fund Balance - Beginning	4,871,242	6,983,270	7,962,598			8,434,592	8,330,400
Fund Balance - Transfer Out	(500,000)	-	-			(855,000)	(664,149)
<b>Fund Balance - Ending</b>	<b>6,983,270</b>	<b>7,962,598</b>	<b>8,434,592</b>			<b>8,330,400</b>	<b>7,666,251</b>
Fund Balance Reserve	45%	60%	66%			64%	55%
# of days coverage	163.20	220.12	242.04			234.55	199.80

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Revenues – Details by Type

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>General Fund Revenues</b>							
<b>Ad Valorem Tax Revenues</b>							
10-01-4000 Current Ad Valorem Tax Rev.	3,417,297	3,694,319	4,303,013	4,725,000	4,725,000	4,640,285	5,940,500
10-01-4005 Personal Property Taxes	689	2,035	11,544	17,500	17,500	31,263	15,000
10-01-4010 Delinquent Ad Valorem Tax Revenue	122,717	91,051	63,822	110,000	110,000	26,482	30,000
10-01-4011 P&I on Ad Valorem Taxes	20,059	22,673	23,285	22,500	22,500	40,257	30,000
<b>Total Ad Valorem Tax Revenues</b>	<b>3,560,762</b>	<b>3,810,079</b>	<b>4,401,665</b>	<b>4,875,000</b>	<b>4,875,000</b>	<b>4,738,286</b>	<b>6,015,500</b>
<b>Miscellaneous Tax Revenues</b>							
10-02-4030 Sales Tax Revenues	1,885,016	2,261,651	2,218,512	2,400,000	2,400,000	1,957,764	2,240,000
10-02-4031 Sales Tax Rebate	(6,742)	-	(39,655)	-	-	(40,000)	(40,000)
<b>Total Miscellaneous Tax Revenues</b>	<b>1,878,274</b>	<b>2,261,651</b>	<b>2,178,857</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>1,917,764</b>	<b>2,200,000</b>
<b>Franchise Fee Revenues</b>							
10-03-4101 Gas Franchise Fees	31,793	20,678	26,533	30,000	30,000	45,693	45,000
10-03-4102 Electric Franchise Fees	309,501	320,488	322,810	325,000	325,000	241,724	330,000
10-03-4103 Cable Franchise Fees	41,112	52,398	58,941	55,000	55,000	51,891	55,000
10-03-4104 Telephone Franchise Fees	41,177	23,598	17,311	25,000	25,000	5,809	25,000
10-03-4105 Solid Waste Franchise Fees	137,442	157,950	198,500	160,000	160,000	244,352	200,000
<b>Total Franchise Fee Revenues</b>	<b>561,025</b>	<b>575,113</b>	<b>624,095</b>	<b>595,000</b>	<b>595,000</b>	<b>589,470</b>	<b>655,000</b>
<b>Licenses and Permits Revenues</b>							
10-04-4200 Permits CC Convenience Fees	20,423	49,317	32,144	55,000	55,000	-	-
10-04-4203 Permits & Licenses	2,538,027	3,557,527	3,476,868	3,947,146	3,947,146	2,884,255	4,000,000
10-04-4204 Licenses & Permits PD	5,641	4,385	7,983	7,500	7,500	7,088	7,500
10-04-4205 Rezoning Application fees	-	-	-	-	-	1,091	-
10-04-4206 Abandonment Fees	1,000	1,000	1,000	1,000	1,000	105,668	1,000
10-04-4207 Plat Fees	93,061	149,834	109,865	120,000	120,000	595,730	100,000
10-04-4208 Plan Reviews	616,804	839,916	842,016	900,000	900,000	7,968	600,000
10-04-4209 Planned Unit Dev. Fees	-	23,152	-	-	-	-	-
10-04-4210 Events Fees	-	50	-	-	-	-	-
<b>Total Licenses and Permits Revenues</b>	<b>3,274,956</b>	<b>4,625,182</b>	<b>4,469,876</b>	<b>5,030,646</b>	<b>5,030,646</b>	<b>3,601,799</b>	<b>4,708,500</b>
<b>Fines and Fees Revenues</b>							
10-05-4400 Court Fines	272,955	226,480	164,488	250,000	250,000	234,096	200,000
10-05-4401 Rev Court Fines	7,883	7,714	3,048	7,000	7,000	3,779	3,500
10-05-4404 OMNI/TLFTA Revenue	-	-	-	-	-	582	350
<b>Total Fines and Fees Revenues</b>	<b>280,838</b>	<b>234,194</b>	<b>167,537</b>	<b>257,000</b>	<b>257,000</b>	<b>238,457</b>	<b>203,850</b>
<b>Interest Revenues</b>							
10-06-4600 Interest Income	62,547	5,966	88,365	25,000	25,000	542,624	300,000
<b>Total Interest Revenues</b>	<b>62,547</b>	<b>5,966</b>	<b>88,365</b>	<b>25,000</b>	<b>25,000</b>	<b>542,624</b>	<b>300,000</b>
<b>Other Source Revenues</b>							
10-07-4701 Skynet - Lease Rental	8,400	8,400	8,400	8,400	8,400	7,636	8,400
10-07-4704 Grant Revenue	642,076	-	-	-	-	-	-
10-07-4721 Pipeline Application	-	-	7,000	-	-	-	-
10-07-4723 Pipeline ROW Crossing Fees	48,600	23,000	39,100	40,000	40,000	38,182	25,000
10-07-4800 Insurance & Other Reimbursements	825	12,170	532	1,000	1,000	1,355	1,000
10-07-4802 AISD Dispatch	8,000	8,000	12,000	12,000	12,000	13,091	12,000
10-07-4803 TCLEOS	1,965	1,927	-	1,900	1,900	2,368	2,000
10-07-4804 Sale/Disposition of Assets	-	5,780	-	-	-	-	-
10-07-4808 Donations for City Events	-	-	-	-	-	1,500	-
10-07-4809 TIRZ Cost of Service	-	-	-	-	-	476,010	363,135
10-07-4810 TIRZ Admin Fee	-	-	-	-	-	100,000	60,000
10-07-4811 Other Income	61,806	16,217	18,371	20,000	20,000	11,153	10,000
10-07-4840 MEDC Contributions	12,000	-	-	-	-	-	-
<b>Total Other Source Revenues</b>	<b>783,672</b>	<b>75,493</b>	<b>85,403</b>	<b>83,300</b>	<b>83,300</b>	<b>651,296</b>	<b>481,535</b>
<b>Transfer-In Revenues</b>							
10-09-4999 Transfer In - Fund Balance	500,000	-	-	500,000	855,000	855,000	664,149
<b>Total Transfer-In Revenues</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>855,000</b>	<b>855,000</b>	<b>664,149</b>
<b>Total General Fund Revenues</b>	<b>10,902,074</b>	<b>11,587,678</b>	<b>12,015,798</b>	<b>13,765,946</b>	<b>14,120,946</b>	<b>13,134,695</b>	<b>15,228,534</b>
<b>Revenues by Category</b>							
Ad Valorem Tax Revenues	3,560,762	3,810,079	4,401,665	4,875,000	4,875,000	4,738,286	6,015,500
Miscellaneous Tax Revenues	1,878,274	2,261,651	2,178,857	2,400,000	2,400,000	1,917,764	2,200,000
Franchise Fee Revenues	561,025	575,113	624,095	595,000	595,000	589,470	655,000
Licenses and Permits Revenues	3,274,956	4,625,182	4,469,876	5,030,646	5,030,646	3,601,799	4,708,500
Fines and Fees Revenues	280,838	234,194	167,537	257,000	257,000	238,457	203,850
Interest Revenues	62,547	5,966	88,365	25,000	25,000	542,624	300,000
Other Source Revenues	783,672	75,493	85,403	83,300	83,300	651,296	481,535
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	500,000	-	-	500,000	855,000	855,000	664,149
<b>Total Revenues</b>	<b>10,902,074</b>	<b>11,587,678</b>	<b>12,015,798</b>	<b>13,765,946</b>	<b>14,120,946</b>	<b>13,134,695</b>	<b>15,228,534</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Expenditures – Department Totals

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>General Fund Expenditures</b>							
<b>Administration Expenditures</b>							
Personnel Services	720,410	999,258	1,189,800	1,309,789	1,609,789	1,569,537	1,356,286
Commodities	14,398	31,954	34,944	36,750	36,750	38,166	37,000
Contractual Services	249,171	298,562	472,506	484,550	484,550	270,540	454,300
Other Services	199,221	211,150	333,355	387,500	387,500	358,964	358,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	1,140,751	2,198,240	-	690,000	690,000	690,000	100,000
<b>Total Administration Expenditures</b>	<b>2,323,951</b>	<b>3,739,164</b>	<b>2,030,605</b>	<b>2,908,589</b>	<b>3,208,589</b>	<b>2,927,207</b>	<b>2,305,586</b>
<b>Library Expenditures</b>							
Personnel Services	-	-	-	-	-	-	-
Commodities	3,361	4,459	5,329	7,000	7,000	7,737	8,500
Contractual Services	74,361	75,107	81,238	82,000	82,000	88,617	86,060
Other Services	3,193	3,193	3,193	3,300	3,300	3,594	3,300
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
<b>Total Library Expenditures</b>	<b>80,915</b>	<b>82,759</b>	<b>89,761</b>	<b>92,300</b>	<b>92,300</b>	<b>99,947</b>	<b>97,860</b>
<b>Finance Expenditures</b>							
Personnel Services	282,801	318,862	415,645	502,052	502,052	391,786	638,014
Commodities	2,413	5,690	3,328	6,500	6,500	8,652	9,500
Contractual Services	80,096	75,977	129,641	137,050	137,050	166,205	130,800
Other Services	1,122	1,650	3,369	7,250	7,250	9,678	14,250
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
<b>Total Finance Expenditures</b>	<b>366,433</b>	<b>402,179</b>	<b>551,983</b>	<b>652,852</b>	<b>652,852</b>	<b>576,323</b>	<b>792,564</b>
<b>Information Tech Expenditures</b>							
Personnel Services	182,882	204,083	296,447	380,214	380,214	331,911	395,891
Commodities	11,347	14,736	13,605	14,500	14,500	12,171	14,500
Contractual Services	78,261	90,111	162,681	116,050	116,050	90,196	116,050
Other Services	20,806	54,441	64,650	155,000	155,000	71,499	155,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
<b>Total Information Tech Expenditures</b>	<b>293,297</b>	<b>363,370</b>	<b>537,384</b>	<b>665,764</b>	<b>665,764</b>	<b>505,777</b>	<b>681,441</b>
<b>Municipal Court Expenditures</b>							
Personnel Services	209,456	211,048	226,288	244,584	244,584	255,651	292,832
Commodities	3,663	6,988	6,250	7,250	7,250	5,713	8,000
Contractual Services	65,247	70,697	47,925	65,650	65,650	84,230	65,350
Other Services	5,739	12,420	7,189	12,000	12,000	7,020	13,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
<b>Total Municipal Court Expenditures</b>	<b>284,105</b>	<b>301,153</b>	<b>287,652</b>	<b>329,484</b>	<b>329,484</b>	<b>352,614</b>	<b>379,182</b>
<b>Development Services Expenditures</b>							
Personnel Services	253,507	315,915	663,707	887,131	887,131	948,941	1,011,765
Commodities	1,862	15,148	13,455	18,500	18,500	1,600	23,100
Contractual Services	699,397	551,890	689,482	655,750	655,750	41,053	527,975
Other Services	99,667	81,580	46,754	37,500	37,500	754	17,250
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
<b>Total Development Services Expenditures</b>	<b>1,054,433</b>	<b>964,534</b>	<b>1,413,397</b>	<b>1,598,881</b>	<b>1,598,881</b>	<b>992,347</b>	<b>1,580,090</b>
<b>Public Works Expenditures</b>							
Personnel Services	522,825	561,350	813,280	1,047,167	1,047,167	978,777	1,378,260
Commodities	113,263	146,772	177,051	205,000	205,000	199,793	215,000
Contractual Services	153,495	238,515	254,879	236,600	236,600	234,339	274,600
Other Services	155,907	204,687	285,260	213,000	213,000	223,529	213,000
Capital Outlays	7,331	436,590	311,681	300,000	355,000	376,418	535,000
Transfer-Out	-	-	-	-	-	-	-
<b>Total Public Works Expenditures</b>	<b>952,821</b>	<b>1,587,913</b>	<b>1,842,151</b>	<b>2,001,767</b>	<b>2,056,767</b>	<b>2,012,855</b>	<b>2,615,860</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Expenditures – Department Totals (cont.)

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>General Fund Expenditures</b>							
<b>Fire Marshal Expenditures</b>							
Personnel Services	245,094	119,961	170,623	218,010	218,010	134,715	407,138
Commodities	6,236	24,311	29,249	15,700	15,700	15,845	15,700
Contractual Services	20,298	24,347	37,602	19,400	19,400	24,219	28,200
Other Services	22,881	43,409	52,347	11,150	11,150	7,511	12,650
Capital Outlays	-	-	35,705	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
<b>Total Fire Marshal Expenditures</b>	<b>294,508</b>	<b>212,027</b>	<b>325,525</b>	<b>264,260</b>	<b>264,260</b>	<b>182,290</b>	<b>463,688</b>
<b>Emergency Management Expenditures</b>							
Personnel Services	9,599	5,426	-	-	-	-	-
Commodities	14,693	1,780	3,296	20,000	20,000	5,015	20,000
Contractual Services	-	-	-	-	-	-	-
Other Services	15,710	13,920	52,422	507,500	507,500	74,018	114,500
Capital Outlays	37,104	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
<b>Total Emergency Management Expenditures</b>	<b>77,106</b>	<b>21,126</b>	<b>55,717</b>	<b>527,500</b>	<b>527,500</b>	<b>79,033</b>	<b>134,500</b>
<b>Code Enforcement Expenditures</b>							
Personnel Services	-	-	-	158,384	158,384	162,646	170,431
Commodities	-	-	-	17,750	17,750	3,513	14,750
Contractual Services	-	-	-	65,800	65,800	4,233	65,800
Other Services	-	-	-	8,500	8,500	2,771	8,500
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
<b>Total Code Enforcement Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,434</b>	<b>250,434</b>	<b>173,163</b>	<b>259,481</b>
<b>Police Expenditures</b>							
Personnel Services	2,125,905	2,265,938	3,140,940	4,005,715	4,005,715	3,880,084	4,955,833
Commodities	64,448	85,509	187,529	171,500	171,500	213,399	271,500
Contractual Services	250,874	206,393	176,160	192,650	192,650	270,775	322,700
Other Services	121,250	147,320	158,609	84,250	84,250	98,247	108,250
Capital Outlays	-	228,966	746,392	20,000	20,000	19,825	260,000
Transfer-Out	-	-	-	-	-	-	-
<b>Total Police Expenditures</b>	<b>2,562,478</b>	<b>2,934,125</b>	<b>4,409,629</b>	<b>4,474,115</b>	<b>4,474,115</b>	<b>4,482,330</b>	<b>5,918,283</b>
<b>Total General Fund Expenditures</b>	<b>8,290,046</b>	<b>10,608,350</b>	<b>11,543,803</b>	<b>13,765,946</b>	<b>14,120,946</b>	<b>12,383,886</b>	<b>15,228,534</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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 Officer

### 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 2022-2023 DEPARTMENT ACCOMPLISHMENTS

- Maintained 100% compliance with all open records requests
- Expanded the City's online presence through the City Website, Facebook, LinkedIn, Twitter, Instagram, and Next Door
- Successfully completed the first in-house community outreach survey
- Successfully completed the first Budget Town Hall
- Completed Bond Issuance for a new Police Station, Public Works Facility, and City Hall Expansion

### FY 2023-2024 DEPARTMENT GOALS

- Implement Employee Evaluation Process
- Pursue Grant Funding Opportunities
- Complete the Strategic Plan, Comprehensive Plan Update and Thoroughfare Plan Update

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Administration Expenditures</b>							
<b>Personnel Services</b>							
10-10-5000 Salaries	515,867	687,788	856,553	859,014	1,159,014	1,202,068	908,641
10-10-5001 Additional Compensation	19,000	71,065	29,988	95,000	95,000	-	88,469
10-10-5002 Overtime	-	171	6	250	250	788	2,780
10-10-5006 Longevity	1,560	1,740	1,980	2,280	2,280	2,280	1,980
10-10-5010 FICA Expense	31,896	43,766	53,230	67,331	67,331	51,458	78,184
10-10-5012 Unemployment Insurance	12,169	14,998	19,555	30,000	30,000	18,701	20,000
10-10-5030 Health Insurance	48,075	43,635	70,073	85,776	85,776	83,753	83,508
10-10-5031 Vision Insurance	573	730	816	893	893	873	710
10-10-5032 Life & LTD	1,287	8,759	1,969	12,995	12,995	9,192	2,449
10-10-5033 Dental	2,197	2,853	3,122	3,419	3,419	3,341	2,710
10-10-5034 Retirement	51,712	76,484	96,403	89,919	89,919	134,276	102,304
10-10-5035 Cell Phone Allowance	1,336	1,779	1,791	1,800	1,800	1,950	1,950
10-10-5036 Auto Allowance	8,786	12,291	16,735	16,800	16,800	16,325	18,200
10-10-5037 Pay Reimbursement	23,661	30,274	33,808	40,000	40,000	40,224	40,000
10-10-5038 Flex	147	230	218	266	266	275	-
10-10-5039 Flex Card - Health Ins	1,219	1,604	1,967	2,400	2,400	2,475	2,400
10-10-5040 Workers Compensation	925	1,092	1,586	1,646	1,646	1,557	2,000
<b>Total Personnel Services</b>	<b>720,410</b>	<b>999,258</b>	<b>1,189,800</b>	<b>1,309,789</b>	<b>1,609,789</b>	<b>1,569,537</b>	<b>1,356,286</b>
<b>Commodities</b>							
10-10-5220 Janitorial Supplies & Cleaning	5,699	19,364	22,724	25,000	25,000	27,540	25,000
10-10-5222 Postage	1,758	1,372	3,642	2,500	2,500	4,700	2,500
10-10-5230 Office Expense	5,497	10,984	7,241	7,500	7,500	4,821	7,500
10-10-5240 Minor Tools & Equipment	1,444	234	595	1,000	1,000	782	1,000
10-10-5260 Apparel	-	-	743	750	750	324	1,000
<b>Total Commodities</b>	<b>14,398</b>	<b>31,954</b>	<b>34,944</b>	<b>36,750</b>	<b>36,750</b>	<b>38,166</b>	<b>37,000</b>
<b>Contractual Services</b>							
10-10-5320 Bank Fees	-	-	-	-	-	22	-
10-10-5340 Copier Lease/Maintenance	5,371	1,296	1,528	2,000	2,000	1,701	2,000
10-10-5362 Records Retention	875	1,548	1,485	2,000	2,000	1,145	2,000
10-10-5380 Building Repair & Maintenance	59,216	67,632	49,163	50,000	50,000	40,330	45,000
10-10-5400 Legal Fees	14,728	49,704	124,714	50,000	50,000	81,920	50,000
10-10-5418 Employment Testing	1,495	2,150	140	300	300	-	300
10-10-5420 Electricity	5,789	11,167	12,597	12,500	12,500	13,324	12,500
10-10-5422 Electricity - Street Lights	49,022	45,359	45,043	50,000	50,000	47,291	50,000
10-10-5423 Storm Recovery Charge	-	6,855	22,850	28,000	28,000	-	-
10-10-5430 Gas Utilities	1,956	1,140	1,187	1,750	1,750	2,270	2,000
10-10-5432 Rental Equipment	2,532	2,532	2,338	2,500	2,500	90	-
10-10-5438 County Recording Fees	1,083	773	648	1,500	1,500	587	1,500
10-10-5440 Computer Maintenance/Support	65,733	2,771	4,302	10,000	10,000	6,721	-
10-10-5441 Computer Software	3,780	3,969	4,616	-	-	-	-
10-10-5442 Website Administration	4,289	4,503	4,728	10,000	10,000	12,780	20,000
10-10-5445 Telephone	28,116	53,237	49,507	55,000	55,000	54,903	55,000
10-10-5458 Maintenance Agreements	-	-	-	-	-	-	5,000
10-10-5476 Codification	3,710	5,863	1,225	6,000	6,000	5,845	6,000
10-10-5507 MUD 43 Reimbursement	-	36,095	145,450	200,000	200,000	-	200,000
10-10-5550 Radio Usage	1,476	1,968	984	3,000	3,000	1,610	3,000
<b>Total Contractual Services</b>	<b>249,171</b>	<b>298,562</b>	<b>472,506</b>	<b>484,550</b>	<b>484,550</b>	<b>270,540</b>	<b>454,300</b>

# CITY OF MANVEL, TEXAS

## =====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Administration Expenditures</b>							
<b>Other Services</b>							
10-10-5600 Marketing						98	21,000
10-10-5620 Council Expenses	6,225	14,944	20,155	20,000	20,000	15,917	20,000
10-10-5621 Council Pay	-	-	12,400	38,000	38,000	38,162	43,000
10-10-5622 Dues & Subscriptions	7,707	8,343	48,664	12,500	12,500	13,551	12,500
10-10-5625 Publications	-	-	-	-	-	38	-
10-10-5630 Insurance and Bonds	109,762	139,988	169,723	200,000	200,000	213,818	200,000
10-10-5632 City Functions & Meetings	1,363	2,500	4,235	9,000	9,000	10,879	12,000
10-10-5633 Public Notice Expense	7,213	4,971	2,350	5,000	5,000	4,171	5,000
10-10-5645 Training & Travel	6,716	5,998	9,613	12,500	12,500	12,557	12,500
10-10-5650 Mileage	59	-	-	500	500	112	500
10-10-5676 Elections Expense	1,500	7,061	5,082	7,500	7,500	24,292	9,000
10-10-5678 Holiday & Special Events	4,143	3,432	16,992	12,500	12,500	17,892	12,500
10-10-5800 Eng/Consulting/Planning Fees	54,533	23,913	44,142	70,000	70,000	7,476	10,000
<b>Total Other Services</b>	<b>199,221</b>	<b>211,150</b>	<b>333,355</b>	<b>387,500</b>	<b>387,500</b>	<b>358,964</b>	<b>358,000</b>
<b>Capital Outlays</b>							
10-10-6020 Capital Outlay - Equipment	-	-	-	-	-	-	-
<b>Total Capital Outlays</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer-Out</b>							
10-10-8540 Transfer To - Utility Fund	315,751	100,000	-	-	-	-	-
10-10-8582 Transfer To - Capital Projects Fund	800,000	1,634,747	-	450,000	450,000	450,000	-
10-10-8592 Transfer To - Parks Fund	25,000	429,100	-	-	-	-	100,000
10-95-8581 Transfer To - TIRZ #3	-	34,393	-	40,000	40,000	40,000	-
10-95-8591 Transfer To - Veh/Equip Replace Fund	-	-	-	200,000	200,000	200,000	-
<b>Total Transfer-Out</b>	<b>1,140,751</b>	<b>2,198,240</b>	<b>-</b>	<b>690,000</b>	<b>690,000</b>	<b>690,000</b>	<b>100,000</b>
<b>Total Administration Expenditures</b>	<b>2,323,951</b>	<b>3,739,164</b>	<b>2,030,605</b>	<b>2,908,589</b>	<b>3,208,589</b>	<b>2,927,207</b>	<b>2,305,586</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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.

# CITY OF MANVEL, TEXAS

## =====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Library Expenditures</b>							
<b>Commodities</b>							
10-15-5220 Janitorial Supplies & Cleaning	3,361	4,300	5,329	5,500	5,500	6,821	7,000
10-15-5243 Small Furniture & Fixtures	-	158	-	1,500	1,500	916	1,500
<b>Total Commodities</b>	<b>3,361</b>	<b>4,459</b>	<b>5,329</b>	<b>7,000</b>	<b>7,000</b>	<b>7,737</b>	<b>8,500</b>
<b>Contractual Services</b>							
10-15-5380 Building Repair & Maintenance	2,342	265	5,077	2,500	2,500	2,890	2,500
10-15-5420 Electricity	5,031	5,072	5,125	5,500	5,500	4,828	5,500
10-15-5445 Telephone	987	1,070	1,436	1,500	1,500	1,176	1,500
10-15-5459 Lease Expense - Library	66,000	68,700	69,600	72,500	72,500	79,724	76,560
<b>Total Contractual Services</b>	<b>74,361</b>	<b>75,107</b>	<b>81,238</b>	<b>82,000</b>	<b>82,000</b>	<b>88,617</b>	<b>86,060</b>
<b>Other Services</b>							
10-15-5670 Book Plan - Library	3,193	3,193	3,193	3,300	3,300	3,594	3,300
<b>Total Other Services</b>	<b>3,193</b>	<b>3,193</b>	<b>3,193</b>	<b>3,300</b>	<b>3,300</b>	<b>3,594</b>	<b>3,300</b>
<b>Total Library Expenditures</b>	<b>80,915</b>	<b>82,759</b>	<b>89,761</b>	<b>92,300</b>	<b>92,300</b>	<b>99,947</b>	<b>97,860</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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 to increase the responsibilities of the department to include benefits, on-boarding of new hires, claims relating to workplace accidents, and all other employee-related concerns that funnel through the HR department.

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

### FY 2022-23 DEPARTMENT ACCOMPLISHMENTS

- Received GFOA award for distinguished budget
- Received end-of-year audit report with no misstatements
- Maintained all PFIA certifications for investment officers
- Completed installation of new financial software

### FY 2023-24 DEPARTMENT GOALS

- Strive for continued “no misstatement” status on annual audit report
- Update and upgrade policies and procedures to improve efficiency and accuracy
- Succession Planning
- Educate all departments on new software

# CITY OF MANVEL, TEXAS

## =====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Finance Expenditures</b>							
<b>Personnel Services</b>							
10-20-5000 Salaries	211,198	240,592	311,856	370,989	370,989	283,336	469,171
10-20-5002 Overtime	195	445	523	500	500	3,721	4,770
10-20-5006 Longevity	840	900	1,020	1,260	1,260	1,200	1,200
10-20-5010 FICA Expense	15,611	21,860	23,570	28,515	28,515	21,012	36,298
10-20-5030 Health Insurance	28,045	27,091	38,446	55,134	55,134	46,830	71,388
10-20-5031 Vision Insurance	328	322	463	592	592	493	592
10-20-5032 Life & LTD	855	911	1,205	1,594	1,594	1,156	2,041
10-20-5033 Dental	914	1,047	1,769	2,258	2,258	2,125	2,258
10-20-5034 Retirement	23,452	24,243	34,449	38,291	38,291	29,612	47,495
10-20-5038 Flex Admin Expense	98	130	174	222	222	166	-
10-20-5039 Flex Card - Health Ins	814	853	1,567	2,000	2,000	1,475	2,000
10-20-5040 Workers Compensation	451	468	602	697	697	659	800
<b>Total Personnel Services</b>	<b>282,801</b>	<b>318,862</b>	<b>415,645</b>	<b>502,052</b>	<b>502,052</b>	<b>391,786</b>	<b>638,014</b>
<b>Commodities</b>							
10-20-5230 Office Expense	2,413	3,575	3,251	4,000	4,000	8,445	7,000
10-20-5240 Minor Tools & Equipment	-	2,115	21	2,000	2,000	76	2,000
10-20-5260 Apparel	-	-	56	500	500	132	500
<b>Total Commodities</b>	<b>2,413</b>	<b>5,690</b>	<b>3,328</b>	<b>6,500</b>	<b>6,500</b>	<b>8,652</b>	<b>9,500</b>
<b>Contractual Services</b>							
10-20-5418 Employment Testing	-	-	-	300	300	153	300
10-20-5440 Computer Maintenance/Support	15,738	17,742	53,360	50,000	50,000	87,346	40,000
10-20-5450 Tax Assessor Fees	3,428	3,013	2,398	4,000	4,000	4,049	4,000
10-20-5475 Accounting Fee Expense	4,190	3,500	3,500	4,750	4,750	-	5,500
10-20-5477 Audit & Professional Fees	23,936	16,961	32,560	30,000	30,000	24,993	33,000
10-20-5479 Appraisal Fees	32,804	34,762	37,823	48,000	48,000	49,666	48,000
<b>Total Contractual Services</b>	<b>80,096</b>	<b>75,977</b>	<b>129,641</b>	<b>137,050</b>	<b>137,050</b>	<b>166,205</b>	<b>130,800</b>
<b>Other Services</b>							
10-20-5615 Bank/Credit Card Processing Fees	-	95	-	-	-	-	-
10-20-5622 Dues & Subscriptions	77	690	1,125	1,250	1,250	-	-
10-20-5645 Training & Travel	1,045	865	2,244	6,000	6,000	1,444	1,250
10-20-5650 Mileage	-	-	-	-	-	8,234	13,000
<b>Total Other Services</b>	<b>1,122</b>	<b>1,650</b>	<b>3,369</b>	<b>7,250</b>	<b>7,250</b>	<b>9,678</b>	<b>14,250</b>
<b>Total Finance Expenditures</b>	<b>366,433</b>	<b>402,179</b>	<b>551,983</b>	<b>652,852</b>	<b>652,852</b>	<b>576,323</b>	<b>792,564</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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 2022-23 DEPARTMENT ACCOMPLISHMENTS

- Purchase and implementation of infrastructure monitoring system.
- Evaluation and rework of core group policies.
- VDI setup and testing

### FY 2023-24 DEPARTMENT GOALS

- Deploy VDI to live workstations.
- Standardize none VDI workstations.
- Connect PD to City Hall and rework PD network layout.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Information Tech Expenditures</b>							
<b>Personnel Services</b>							
10-25-5000 Salaries	136,192	152,278	221,021	278,316	278,316	240,057	284,155
10-25-5006 Longevity	60	180	300	300	300	300	180
10-25-5007 Part Time Wages	-	7,460	-	-	-	-	-
10-25-5010 FICA Expense	10,420	12,045	16,912	21,429	21,429	17,527	21,752
10-25-5030 Health Insurance	18,330	13,022	28,570	44,107	44,107	42,974	55,254
10-25-5031 Vision Insurance	214	215	1,157	473	473	454	473
10-25-5032 Life Insurance & LTD	564	595	806	1,205	1,205	1,001	1,633
10-25-5033 Dental Insurance	488	896	1,308	1,807	1,807	1,731	1,807
10-25-5034 Retirement	15,082	15,422	23,625	28,775	28,775	25,523	28,462
10-25-5035 Cell Phone Allowance	911	855	1,471	1,500	1,500	580	-
10-25-5038 Flex Spend Admin	49	95	86	178	178	127	-
10-25-5039 Flex Card Spending	409	794	775	1,600	1,600	1,142	1,600
10-25-5040 Workers Compensation	163	225	416	524	524	496	575
<b>Total Personnel Services</b>	<b>182,882</b>	<b>204,083</b>	<b>296,447</b>	<b>380,214</b>	<b>380,214</b>	<b>331,911</b>	<b>395,891</b>
<b>Commodities</b>							
10-25-5225 Fuel	-	-	-	1,000	1,000	114	1,000
10-25-5230 Office Expense	7,915	7,221	7,486	7,000	7,000	6,820	7,000
10-25-5240 Minor Tools & Equipment	3,433	7,515	6,119	6,500	6,500	5,237	6,500
<b>Total Commodities</b>	<b>11,347</b>	<b>14,736</b>	<b>13,605</b>	<b>14,500</b>	<b>14,500</b>	<b>12,171</b>	<b>14,500</b>
<b>Contractual Services</b>							
10-25-5418 Employment Testing	-	-	416	300	300	305	300
10-25-5440 Computer Maintenance/Support	42,590	58,477	112,423	70,000	70,000	66,632	70,000
10-25-5441 Computer Software	17,348	17,182	23,989	25,000	25,000	11,671	25,000
10-25-5442 Website Administration	3,101	-	-	-	-	-	-
10-25-5443 Computer Replacement	14,383	14,149	25,008	20,000	20,000	11,177	20,000
10-25-5446 Uniforms	838	302	846	750	750	411	750
<b>Total Contractual Services</b>	<b>78,261</b>	<b>90,111</b>	<b>162,681</b>	<b>116,050</b>	<b>116,050</b>	<b>90,196</b>	<b>116,050</b>
<b>Other Services</b>							
10-25-5622 Dues & Subscriptions	18,183	47,225	53,089	140,000	140,000	66,346	140,000
10-25-5645 Training & Travel	1,221	5,566	11,561	15,000	15,000	5,153	15,000
10-25-5650 Mileage	1,402	-	-	-	-	-	-
10-25-5800 Professional Services	-	1,650	-	-	-	-	-
<b>Total Other Services</b>	<b>20,806</b>	<b>54,441</b>	<b>64,650</b>	<b>155,000</b>	<b>155,000</b>	<b>71,499</b>	<b>155,000</b>
<b>Total Information Tech Expenditures</b>	<b>293,297</b>	<b>363,370</b>	<b>537,384</b>	<b>665,764</b>	<b>665,764</b>	<b>505,777</b>	<b>681,441</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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 2022-23 DEPARTMENT ACCOMPLISHMENTS

- Developed a very successful Teen Court Program
- Implemented a new and more efficient magistrate system and all judges have their own laptops to stay connected and be aware of the updates in the system.
- Juvenile Case Manager, Brianna Bobb and Deputy Court Clerk, Joetta Watson both received their Level I Certification.
- Successfully streamlined process for paperless system.

### FY 2023-24 DEPARTMENT GOALS

- Continue to grow the Teen Court Program and outreach to the community.
- Make court office space more efficient and conducive for working with the public.
- Implementing more warrant programs (examples: Warrant Round Ups, Outreach from the collection company MVBA, etc.) emphasize, make aware, and clear warrants.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Court Expenditures</b>							
<b>Personnel Services</b>							
10-30-5000 Salaries	152,249	160,294	164,898	175,505	175,505	184,144	201,269
10-30-5002 Overtime	999	1,911	725	1,000	1,000	1,386	3,411
10-30-5006 Longevity	900	960	60	240	240	240	300
10-30-5009 Certification	-	-	38	1,800	1,800	1,269	1,950
10-30-5010 FICA Expense	11,317	11,867	12,565	13,659	13,659	13,798	15,830
10-30-5030 Health Insurance	25,557	18,313	28,895	33,080	33,080	35,503	48,528
10-30-5031 Vision Insurance	299	303	348	355	355	375	355
10-30-5032 Life & LTD	557	554	563	664	664	613	1,225
10-30-5033 Dental	1,250	1,260	1,327	1,355	1,355	1,430	1,355
10-30-5034 Retirement	14,792	14,298	15,137	15,259	15,259	15,187	16,710
10-30-5035 Cell Phone Allowance	-	-	-	-	-	288	-
10-30-5038 Flex	133	106	130	133	133	110	250
10-30-5039 Flex Card - Health Ins	1,106	883	1,175	1,200	1,200	992	1,200
10-30-5040 Workers Compensation	298	298	429	334	334	316	450
<b>Total Personnel Services</b>	<b>209,456</b>	<b>211,048</b>	<b>226,288</b>	<b>244,584</b>	<b>244,584</b>	<b>255,651</b>	<b>292,832</b>
<b>Commodities</b>							
10-30-5222 Postage	977	2,013	2,974	2,500	2,500	2,976	3,500
10-30-5230 Office Expense	2,686	4,216	2,620	3,000	3,000	2,736	4,000
10-30-5240 Minor Tools & Equipment	-	759	655	1,000	1,000	-	-
10-30-5260 Apparel	-	-	-	750	750	-	500
<b>Total Commodities</b>	<b>3,663</b>	<b>6,988</b>	<b>6,250</b>	<b>7,250</b>	<b>7,250</b>	<b>5,713</b>	<b>8,000</b>
<b>Contractual Services</b>							
10-30-5405 Jail Housing	-	-	180	-	-	-	-
10-30-5418 Employment Testing	-	-	-	150	150	63	150
10-30-5440 Computer Maintenance/Support	10,264	11,268	9,030	13,000	13,000	11,609	12,500
10-30-5445 Telephone	1,325	635	456	1,000	1,000	336	700
10-30-5448 Court Interpreter	3,350	3,120	465	1,500	1,500	576	2,000
10-30-5451 Prosecuting Attorney	25,813	31,488	31,779	35,000	35,000	70,851	40,000
10-30-5580 Warrant Fees	24,496	24,186	6,016	15,000	15,000	796	10,000
<b>Total Contractual Services</b>	<b>65,247</b>	<b>70,697</b>	<b>47,925</b>	<b>65,650</b>	<b>65,650</b>	<b>84,230</b>	<b>65,350</b>
<b>Other Services</b>							
10-30-5615 Credit Card Processing Fees	4,288	5,283	4,582	4,000	4,000	5,929	7,000
10-30-5622 Dues & Subscriptions	337	3,460	110	4,000	4,000	289	2,000
10-30-5634 Jury cost	186	778	-	-	-	-	-
10-30-5645 Training & Travel	928	2,900	2,498	4,000	4,000	802	4,000
<b>Total Other Services</b>	<b>5,739</b>	<b>12,420</b>	<b>7,189</b>	<b>12,000</b>	<b>12,000</b>	<b>7,020</b>	<b>13,000</b>
<b>Total Court Expenditures</b>	<b>284,105</b>	<b>301,153</b>	<b>287,652</b>	<b>329,484</b>	<b>329,484</b>	<b>352,614</b>	<b>379,182</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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 2022-2023 DEPARTMENT ACCOMPLISHMENTS

- The Department adopted new technical codes to most currently available.
- The Department has made all permit records electronic.
- Reorganized the Department webpage for easier usability.
- Assisted in the update of the Design Criteria Manual and other amended ordinances.

### FY 2023-24 DEPARTMENT GOALS

- Implement new development checklists and development checklist software.
- Become 90% paperless for plan and permit submittals by the end of the Fiscal Year.
- Continue improved coordination with other agencies, developers, and builders.
- Increase online presence with all application and development checklists.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Development Services Expenditures</b>							
<b>Personnel Services</b>							
10-40-5000 Salaries	184,826	235,615	489,815	653,172	653,172	685,808	716,955
10-40-5002 Overtime	1,433	859	3,466	2,000	2,000	3,997	8,417
10-40-5006 Longevity	1,020	1,200	1,440	1,800	1,800	1,800	2,280
10-40-5010 FICA Expense	13,391	16,873	37,015	50,258	50,258	51,540	55,665
10-40-5030 Health Insurance	28,045	32,898	68,456	99,241	99,241	118,126	140,802
10-40-5031 Vision Insurance	328	390	811	1,065	1,065	1,245	1,183
10-40-5032 Life & LTD	632	810	1,941	2,815	2,815	5,256	4,082
10-40-5033 Dental	1,371	1,624	5,544	4,065	4,065	2,432	4,517
10-40-5034 Retirement	20,705	23,868	51,696	67,487	67,487	73,238	72,838
10-40-5038 Flex	146	145	275	400	400	437	450
10-40-5039 Flex Card - Health Ins	1,214	1,207	1,992	3,600	3,600	3,901	4,000
10-40-5040 Workers Compensation	396	425	1,255	1,228	1,228	1,161	575
<b>Total Personnel Services</b>	<b>253,507</b>	<b>315,915</b>	<b>663,707</b>	<b>887,131</b>	<b>887,131</b>	<b>948,941</b>	<b>1,011,765</b>
<b>Commodities</b>							
10-40-5225 Fuel				1,000	1,000	26	600
10-40-5230 Office Expense	1,690	3,661	5,891	4,000	4,000	463	6,500
10-40-5240 Minor Tools & Equipment	172	11,488	6,207	12,500	12,500	1,061	15,000
10-40-5260 Apparel	-	-	1,357	1,000	1,000	50	1,000
<b>Total Commodities</b>	<b>1,862</b>	<b>15,148</b>	<b>13,455</b>	<b>18,500</b>	<b>18,500</b>	<b>1,600</b>	<b>23,100</b>
<b>Contractual Services</b>							
10-40-5360 Plat Fees	26,746	4,086	246			35	-
10-40-5412 Plan Reviews	159,643	128,314	129,646	150,000	150,000	10,896	110,000
10-40-5418 Employment Testing	-	-	1,412	750	750	-	750
10-40-5439 Inspections	503,168	402,153	503,000	475,000	475,000	27,601	350,000
10-40-5440 Computer Maintenance/Support Fees	9,840	17,338	55,179	30,000	30,000	2,521	67,225
<b>Total Contractual Services</b>	<b>699,397</b>	<b>551,890</b>	<b>689,482</b>	<b>655,750</b>	<b>655,750</b>	<b>41,053</b>	<b>527,975</b>
<b>Other Services</b>							
10-40-5615 Credit Card Processing Fees	18,080	57,963	35,277	30,000	30,000	138	5,000
10-40-5622 Dues & Subscriptions	-	-	315	1,500	1,500	110	1,500
10-40-5638 Vehicle Repair/Maintenance						-	2,500
10-40-5645 Training & Traveling	1,577		3,662	6,000	6,000	506	8,000
10-40-5650 Mileage	-	2,056				-	250
10-40-5670 Vehicle/Equip Replacement Fee	15,000	17	7,500	-	-	-	-
10-40-5800 Eng/Consulting/Planning Fees	65,010	21,543	-	-	-	-	-
<b>Total Other Services</b>	<b>99,667</b>	<b>81,580</b>	<b>46,754</b>	<b>37,500</b>	<b>37,500</b>	<b>754</b>	<b>17,250</b>
<b>Total Development Services Expenditures</b>	<b>1,054,433</b>	<b>964,534</b>	<b>1,413,397</b>	<b>1,598,881</b>	<b>1,598,881</b>	<b>992,347</b>	<b>1,580,090</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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
- Capital Projects
- 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 2022-23 DEPARTMENT ACCOMPLISHMENTS

- Initiated the ILA with Brazoria County by repairing two miles of road (Georgia, Alabama, Cemetery, and Crestridge)
- Adopted and implemented a Street Maintenance Program to objectively further the rehab and reconstruction of our roadways.
- Maintain a safe environment for the employees (zero accidents).
- Maintain a professional working relationship with external agencies and other cities.

### FY 2023-24 DEPARTMENT GOALS

- Uphold ILA with Brazoria County for the reconstruction and rehabilitation for two miles of road.
- Develop a Sidewalk Maintenance Program to help us determine the condition, upkeep, and budget necessary to serve the citizens throughout the community.
- Increase/improve training to maximize the efficiency and reduce safety hazards while working.

# CITY OF MANVEL, TEXAS

## =====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Public Works Expenditures</b>							
<b>Personnel Services</b>							
10-50-5000 Salaries	351,061	389,711	572,457	719,705	719,705	666,773	891,407
10-50-5002 Overtime	3,801	4,612	4,171	3,500	3,500	6,565	19,934
10-50-5006 Longevity	3,480	1,680	1,320	2,040	2,040	1,980	2,640
10-50-5007 Part Time Wages	2,949	3,957	473	4,550	4,550	630	6,000
10-50-5010 FICA Expense	25,931	28,382	43,131	55,921	55,921	49,666	70,168
10-50-5030 Health Insurance	68,388	73,478	99,465	154,375	154,375	153,196	255,295
10-50-5031 Vision Insurance	800	872	1,205	1,656	1,656	1,590	1,893
10-50-5032 Life & LTD	1,462	1,571	2,179	3,226	3,226	2,791	6,532
10-50-5033 Dental	3,368	3,627	4,545	6,324	6,324	6,126	7,227
10-50-5034 Retirement	39,684	39,826	63,579	74,624	74,624	69,210	91,815
10-50-5035 Cell Phone Allowance	1,691	929	1,225	1,200	1,200	1,794	3,250
10-50-5038 Flex	312	354	416	622	622	537	700
10-50-5039 Flex Card - Health Ins	2,592	2,978	2,876	5,599	5,599	4,843	6,400
10-50-5040 Workers Compensation	17,307	9,375	16,238	13,825	13,825	13,076	15,000
<b>Total Personnel Services</b>	<b>522,825</b>	<b>561,350</b>	<b>813,280</b>	<b>1,047,167</b>	<b>1,047,167</b>	<b>978,777</b>	<b>1,378,260</b>
<b>Commodities</b>							
10-50-5212 Safety Equipment/Supplies	2,935	5,427	9,190	7,000	7,000	6,915	7,000
10-50-5220 Janitorial Supplies & Cleaning	1,172	5,521	7,407	8,000	8,000	8,152	8,000
10-50-5225 Fuel	35,402	34,135	65,273	60,000	60,000	74,470	65,000
10-50-5230 Office Expense	2,072	5,840	8,820	5,000	5,000	6,034	5,000
10-50-5235 Street Signs	8,086	20,778	36,668	50,000	50,000	30,990	50,000
10-50-5240 Minor Tools & Equipment	8,114	16,494	18,222	15,000	15,000	15,594	20,000
10-50-5250 Road Materials	55,482	58,576	31,471	60,000	60,000	57,638	60,000
<b>Total Commodities</b>	<b>113,263</b>	<b>146,772</b>	<b>177,051</b>	<b>205,000</b>	<b>205,000</b>	<b>199,793</b>	<b>215,000</b>
<b>Contractual Services</b>							
10-50-5376 Sidewalk Repairs	17,107	28,695	57,382	35,000	35,000	44,166	50,000
10-50-5418 Employment Testing	-	-	1,512	600	600	1,069	600
10-50-5420 Electricity	-	-	3,096	3,500	3,500	3,268	4,500
10-50-5421 Electrical Service	3,522	2,845	-	-	-	-	-
10-50-5432 Rental Equipment	31,847	32,739	51,663	35,000	35,000	36,821	45,000
10-50-5436 Communications Expense	2,867	2,983	4,655	3,000	3,000	12,497	10,000
10-50-5437 Striping	14,419	29,788	26,861	30,000	30,000	31,507	35,000
10-50-5445 Telephone	-	139	-	-	-	669	-
10-50-5446 Uniforms	11,157	12,648	17,996	20,000	20,000	17,732	20,000
10-50-5455 Leased Property	1,029	1,029	1,029	1,500	1,500	2,400	1,500
10-50-5456 Ditch Mowing	32,393	42,891	25,144	35,000	35,000	31,583	35,000
10-50-5457 Clean up/Trash Disposal	7,104	7,087	2,539	7,500	7,500	3,595	7,500
10-50-5550 Radio Usage	5,412	5,412	5,412	5,500	5,500	3,444	5,500
10-50-5570 Ditch Cleaning	26,638	72,259	57,589	60,000	60,000	45,588	60,000
<b>Total Contractual Services</b>	<b>153,495</b>	<b>238,515</b>	<b>254,879</b>	<b>236,600</b>	<b>236,600</b>	<b>234,339</b>	<b>274,600</b>
<b>Other Services</b>							
10-50-5635 Building Repair/Maintenance	13,240	17,633	20,484	30,000	30,000	19,960	30,000
10-50-5638 Vehicle Repairs/Maintenance	51,638	46,832	88,829	50,000	50,000	60,356	50,000
10-50-5640 Street Repairs	-	45,388	71,586	125,000	125,000	135,462	125,000
10-50-5645 Training & Travel	30	4,834	9,361	8,000	8,000	7,751	8,000
10-50-5700 Vehicle/Equip Replacement Fees	91,000	90,000	95,000	-	-	-	-
<b>Total Other Services</b>	<b>155,907</b>	<b>204,687</b>	<b>285,260</b>	<b>213,000</b>	<b>213,000</b>	<b>223,529</b>	<b>213,000</b>
<b>Capital Outlays</b>							
10-50-6020 Capital Outlay - Equipment	-	-	-	-	-	-	85,000
10-50-6030 Capital Outlay - Vehicle	-	436,590	183,604	-	-	-	-
10-50-6035 Capital Outlay - Street Reconstructior	7,331	-	128,077	300,000	355,000	376,418	450,000
10-50-6070 Capital Outlay - Improvements	-	-	-	-	-	-	-
<b>Total Capital Outlays</b>	<b>7,331</b>	<b>436,590</b>	<b>311,681</b>	<b>300,000</b>	<b>355,000</b>	<b>376,418</b>	<b>535,000</b>
<b>Total Public Works Expenditures</b>	<b>952,821</b>	<b>1,587,913</b>	<b>1,842,151</b>	<b>2,001,767</b>	<b>2,056,767</b>	<b>2,012,855</b>	<b>2,615,860</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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 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 2022-23 DEPARTMENT ACCOMPLISHMENTS

- Adopted 2021 International Fire Code (IFC)
- Updated Fire Marshal's Office (FMO) Permit Application Process and fee schedule
- Re-established FMO Annual Operational Permit Process

### FY 2023-24 DEPARTMENT GOALS

- Proactively Improve Public Awareness and Community Risk Reduction
- Improve and maintain staffing with progressive training
- Standardize facilities and equipment through the City

# CITY OF MANVEL, TEXAS

## =====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Fire Marshal</b>							
<b>Personnel Services</b>							
10-70-5000 Salaries	175,435	87,533	122,931	158,448	158,448	98,440	290,440
10-70-5002 Overtime	1,287	246	2,099	500	500	-	6,917
10-70-5006 Longevity	900	780	840	-	-	-	60
10-70-5010 FICA Expense	13,326	6,568	9,628	12,251	12,251	7,550	22,802
10-70-5030 Health Insurance	28,664	13,196	17,838	22,054	22,054	12,261	47,148
10-70-5031 Vision Insurance	335	156	214	237	237	128	355
10-70-5032 Life & LTD	720	320	463	681	681	419	1,225
10-70-5033 Dental	1,450	651	819	903	903	489	1,355
10-70-5034 Retirement	19,568	9,076	13,917	16,451	16,451	10,139	29,836
10-70-5035 Cell Phone Allowance	-	-	290	1,200	1,200	649	650
10-70-5038 Flex	97	85	48	89	89	48	150
10-70-5039 Flex Card - Health Ins	810	561	160	800	800	433	1,200
10-70-5040 Workers Compensation	2,500	788	1,376	4,396	4,396	4,158	5,000
<b>Total Personnel Services</b>	<b>245,094</b>	<b>119,961</b>	<b>170,623</b>	<b>218,010</b>	<b>218,010</b>	<b>134,715</b>	<b>407,138</b>
<b>Commodities</b>							
10-70-5217 Public Education & Materials	-	-	202	500	500	-	500
10-70-5222 Postage	48	15	466	200	200	29	200
10-70-5225 Fuel	2,497	1,862	4,617	6,000	6,000	1,933	6,000
10-70-5230 Office Expense	1,700	894	5,298	1,500	1,500	331	1,500
10-70-5240 Minor Tools & Equipment	1,990	21,539	18,666	7,500	7,500	13,551	7,500
<b>Total Commodities</b>	<b>6,236</b>	<b>24,311</b>	<b>29,249</b>	<b>15,700</b>	<b>15,700</b>	<b>15,845</b>	<b>15,700</b>
<b>Contractual Services</b>							
10-70-5400 Legal Fees	-	5,175	-	-	-	-	-
10-70-5418 Employment Testing	-	-	280	150	150	-	150
10-70-5432 Rental Equipment	3,313	-	-	-	-	-	-
10-70-5440 Computer Maintenance/Support	4,943	4,920	8,808	7,500	7,500	13,985	15,000
10-70-5441 Computer Software	-	-	5,561	-	-	-	-
10-70-5445 Telephone	6,969	7,405	6,176	6,500	6,500	6,095	7,800
10-70-5446 Uniforms	2,122	1,475	1,999	2,000	2,000	919	2,000
10-70-5452 Code Enforcement/Abatement	-	2,420	11,827	-	-	-	-
10-70-5550 Radio Usage	2,952	2,952	2,952	3,250	3,250	3,220	3,250
<b>Total Contractual Services</b>	<b>20,298</b>	<b>24,347</b>	<b>37,602</b>	<b>19,400</b>	<b>19,400</b>	<b>24,219</b>	<b>28,200</b>
<b>Other Services</b>							
10-70-5622 Dues & Subscriptions	671	177	322	3,150	3,150	122	3,150
10-70-5638 Vehicle Repairs/Maintenance	674	4,574	4,584	3,000	3,000	1,506	4,500
10-70-5645 Training & Travel	3,536	1,430	1,243	4,000	4,000	2,103	4,000
10-70-5660 Investigative Expense	-	-	-	1,000	1,000	-	1,000
10-70-5700 Vehicle/Equip Replacement Fees	18,000	20,000	20,000	-	-	3,780	-
10-70-5800 Professional Services	-	17,228	26,198	-	-	-	-
<b>Total Other Services</b>	<b>22,881</b>	<b>43,409</b>	<b>52,347</b>	<b>11,150</b>	<b>11,150</b>	<b>7,511</b>	<b>12,650</b>
<b>Capital Outlays</b>							
10-70-6030 Capital Outlay - Vehicle	-	-	35,705	-	-	-	-
<b>Total Capital Outlays</b>	<b>-</b>	<b>-</b>	<b>35,705</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fire Marshal Expenditures</b>	<b>294,508</b>	<b>212,027</b>	<b>325,525</b>	<b>264,260</b>	<b>264,260</b>	<b>182,290</b>	<b>463,688</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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. 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 2022-23 DEPARTMENT ACCOMPLISHMENTS

- Completed Emergency Management Plans and Annexes
- Updated our STEAR List for evacuations

### FY 2023-24 DEPARTMENT GOALS

- Maintain Certification and training of employees.
- Monitor State EOC and send out advisories when needed.
- Keep the Emergency Operations Team prepared for specific emergencies.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Emergency Management Expenditures</b>							
<b>Personnel Services</b>							
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	-	-	-	-	-	-
<b>Total Personnel Services</b>	<b>9,599</b>	<b>5,426</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Commodities</b>							
10-71-5225 Fuel	-	1,180	-	-	-	-	-
10-71-5240 Minor Tools & Equipment	14,693	600	3,296	20,000	20,000	5,015	20,000
<b>Total Commodities</b>	<b>14,693</b>	<b>1,780</b>	<b>3,296</b>	<b>20,000</b>	<b>20,000</b>	<b>5,015</b>	<b>20,000</b>
<b>Other Services</b>							
10-71-5638 Vehicle Repairs/Maintenance	-	241	-	-	-	-	-
10-71-5645 Training & Travel	-	303	-	2,500	2,500	-	2,500
10-71-5700 Vehicle/Equip Replacement Fees	9,017	9,000	-	-	-	-	-
10-71-5748 Emergency Notification	4,376	4,376	4,518	5,000	5,000	5,041	12,000
10-71-7608 Disaster - General Expenses	2,317	-	47,904	500,000	500,000	68,977	100,000
<b>Total Other Services</b>	<b>15,710</b>	<b>13,920</b>	<b>52,422</b>	<b>507,500</b>	<b>507,500</b>	<b>74,018</b>	<b>114,500</b>
<b>Capital Outlays</b>							
10-71-6030 Capital Outlay - Vehicle	37,104	-	-	-	-	-	-
<b>Total Capital Outlays</b>	<b>37,104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Emergency Management Expenditures</b>	<b>77,106</b>	<b>21,126</b>	<b>55,717</b>	<b>527,500</b>	<b>527,500</b>	<b>79,033</b>	<b>134,500</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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

### DEPARTMENT DESCRIPTION

Code Enforcement 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 Codes and City ordinances. Code Enforcement also responds to complaints of property violations such as tall grass/weeds and trash/debris on properties to assist the owners with bringing the properties up to code.

### FY 2023-24 DEPARTMENT GOALS

- Create Policy and Procedures in order to provide Code Enforcement personnel clear guidelines for work processes.
- Create a public forum for citizen and business owner interaction in order to provide positive reinforcement of support through training and community support service information.
- Streamline the citizen complaint process to ensure a timely response by code enforcement personnel.
- Provide methods of feedback after Bi-annual inspections to affected businesses, owners, managers, and/or employees, etc., to ensure positive compliance and education.

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Code Enforcement</b>							
<b>Personnel Services</b>							
10-80-5000 Salaries	-	-	-	108,387	108,387	111,727	114,890
10-80-5002 Overtime	-	-	-	3,500	3,500	2,227	4,308
10-80-5006 Longevity	-	-	-	-	-	-	120
10-80-5010 FICA Expense	-	-	-	8,651	8,651	8,748	9,277
10-80-5030 Health Insurance	-	-	-	22,054	22,054	24,591	24,240
10-80-5031 Vision Insurance	-	-	-	237	237	261	237
10-80-5032 Life & LTD	-	-	-	497	497	498	816
10-80-5033 Dental	-	-	-	903	903	997	903
10-80-5034 Retirement	-	-	-	11,617	11,617	11,720	12,139
10-80-5035 Cell Phone Allowance	-	-	-	1,200	1,200	469	1,950
10-80-5038 Flex	-	-	-	89	89	98	100
10-80-5039 Flex Card - Health Ins	-	-	-	800	800	884	800
10-80-5040 Workers Compensation	-	-	-	449	449	425	650
<b>Total Personnel Services</b>	-	-	-	<b>158,384</b>	<b>158,384</b>	<b>162,646</b>	<b>170,431</b>
<b>Commodities</b>							
10-80-5222 Postage	-	-	-	750	750	307	750
10-80-5225 Fuel	-	-	-	8,000	8,000	1,917	5,000
10-80-5230 Office Expense	-	-	-	3,000	3,000	458	3,000
10-80-5240 Minor Tools & Equipment	-	-	-	6,000	6,000	831	6,000
<b>Total Commodities</b>	-	-	-	<b>17,750</b>	<b>17,750</b>	<b>3,513</b>	<b>14,750</b>
<b>Contractual Services</b>							
10-80-5400 Legal Fees	-	-	-	-	-	-	-
10-80-5418 Employment Testing	-	-	-	200	200	-	200
10-80-5432 Rental Equipment	-	-	-	-	-	-	-
10-80-5440 Computer Maintenance/Support	-	-	-	5,000	5,000	2,815	5,000
10-80-5441 Computer Software	-	-	-	-	-	-	-
10-80-5445 Telephone	-	-	-	5,000	5,000	-	5,000
10-80-5446 Uniforms	-	-	-	2,500	2,500	345	2,500
10-80-5452 Code Enforcement/Abatement	-	-	-	50,000	50,000	-	50,000
10-80-5550 Radio Usage	-	-	-	3,100	3,100	1,073	3,100
<b>Total Contractual Services</b>	-	-	-	<b>65,800</b>	<b>65,800</b>	<b>4,233</b>	<b>65,800</b>
<b>Other Services</b>							
10-80-5622 Dues & Subscriptions	-	-	-	1,000	1,000	82	1,000
10-80-5638 Vehicle Repairs/Maintenance	-	-	-	3,500	3,500	453	3,500
10-80-5645 Training & Travel	-	-	-	4,000	4,000	2,237	4,000
10-80-5660 Investigative Expense	-	-	-	-	-	-	-
10-80-5700 Vehicle/Equip Replacement Fees	-	-	-	-	-	-	-
10-80-5800 Professional Services	-	-	-	-	-	-	-
<b>Total Other Services</b>	-	-	-	<b>8,500</b>	<b>8,500</b>	<b>2,771</b>	<b>8,500</b>
<b>Capital Outlays</b>							
10-80-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	-
<b>Total Capital Outlays</b>	-	-	-	-	-	-	-
<b>Total Code Enforcement Expenditures</b>	-	-	-	<b>250,434</b>	<b>250,434</b>	<b>173,163</b>	<b>259,481</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## POLICE

### DEPARTMENT VISION STATEMENT

The members of the Manvel Police Department are committed to excellence in law enforcement and are dedicated to the people, traditions and diversity of our city.

### FUNCTIONS

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

### DEPARTMENT DESCRIPTION

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

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

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

# CITY OF MANVEL, TEXAS

## =====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

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

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

In the FY 24 budget year the department includes 3 new positions, one (1) Detective, one (1) Telecommunications officer, and one (1) Animal Control Officer. Because we will be seeing increased calls for service due to new developments, the positions will increase patrol visibility and response.

### **FY 2022-23 DEPARTMENT ACCOMPLISHMENTS**

- Finalized the install of the updated Communications system
- Initiated the department Air Division (Drone)
- Added four new patrol officers
- Re-classified Administrative Sergeant to Captain of Administrative Services
- Held several Community Relations events
- Implemented the "Are you Okay Program"

### **FY 2023-24 DEPARTMENT GOALS**

- Start Construction of the Police Department
- Continue to promote Community Events
- Finalize the review and adopt the Departments new Policy Manual
- Host more In-service training for the department and outside agencies

# CITY OF MANVEL, TEXAS

## =====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Police Expenditures</b>							
<b>Personnel Services</b>							
10-90-5000 Salaries	1,495,579	1,678,632	2,231,313	2,824,191	2,824,191	2,713,663	3,343,403
10-90-5002 Overtime	47,659	46,161	48,430	40,000	40,000	56,017	105,442
10-90-5006 Longevity	4,140	5,580	5,940	7,200	7,200	6,780	8,460
10-90-5009 Certification	-	-	16,360	17,400	17,400	13,000	37,180
10-90-5010 FICA Expense	114,007	125,977	173,719	221,061	221,061	207,751	267,999
10-90-5030 Health Insurance	239,387	178,697	334,818	485,179	485,179	489,745	713,041
10-90-5031 Vision Insurance	2,805	2,958	4,028	5,206	5,206	5,169	5,679
10-90-5032 Life & LTD	6,145	6,780	8,057	12,505	12,505	10,415	19,596
10-90-5033 Dental	11,812	12,311	15,606	19,874	19,874	19,907	21,681
10-90-5034 Retirement	171,287	175,013	252,588	296,844	296,844	285,510	350,676
10-90-5035 Cell Phone Allowance Expense	623	727	884	900	900	1,681	975
10-90-5038 Flex	1,168	1,176	1,297	1,954	1,954	1,793	2,500
10-90-5039 Flex Card - Health Ins	9,700	9,790	11,127	17,598	17,598	15,874	19,200
10-90-5040 Workers Compensation	21,593	22,137	36,772	55,803	55,803	52,779	60,000
<b>Total Personnel Services</b>	<b>2,125,905</b>	<b>2,265,938</b>	<b>3,140,940</b>	<b>4,005,715</b>	<b>4,005,715</b>	<b>3,880,084</b>	<b>4,955,833</b>
<b>Commodities</b>							
10-90-5210 Supplies	2,468	3,756	4,632	3,500	3,500	4,455	3,500
10-90-5211 Supplies - Crime Prevention	325	821	935	1,000	1,000	1,212	1,000
10-90-5220 Janitorial Supplies & Cleaning	1,758	1,432	3,123	5,000	5,000	3,601	5,000
10-90-5222 Postage	664	1,061	1,207	1,500	1,500	1,046	1,500
10-90-5225 Fuel	47,906	55,434	96,298	80,000	80,000	121,539	80,000
10-90-5230 Office Expense	5,000	4,538	6,643	5,500	5,500	6,663	5,500
10-90-5240 Minor Tools & Equipment	6,327	18,468	74,691	75,000	75,000	74,882	175,000
<b>Total Commodities</b>	<b>64,448</b>	<b>85,509</b>	<b>187,529</b>	<b>171,500</b>	<b>171,500</b>	<b>213,399</b>	<b>271,500</b>
<b>Contractual Services</b>							
10-90-5364 Records & Evidence Storage	3,852	4,505	3,994	5,000	5,000	908	5,000
10-90-5370 Radio Repairs	1,150	-	504	1,000	1,000	3,577	5,000
10-90-5380 Building Repair & Maintenance	3,562	12,161	10,875	10,000	10,000	6,276	10,000
10-90-5418 Employment Testing	-	-	2,500	2,000	2,000	2,007	2,000
10-90-5420 Electricity	7,156	5,546	6,085	6,000	6,000	6,443	8,000
10-90-5430 Gas Utilities	273	301	307	400	400	435	450
10-90-5436 Communications Expense	9,576	11,258	10,551	10,000	10,000	17,897	28,000
10-90-5440 Computer Maintenance/Support	13,821	-	765	-	-	2,812	1,000
10-90-5445 Telephone	28,908	32,474	28,391	30,000	30,000	39,951	45,000
10-90-5446 Uniforms	8,366	12,045	10,745	13,000	13,000	14,236	13,000
10-90-5458 Maintenance Agreements	155,003	109,279	75,637	85,000	85,000	147,275	175,000
10-90-5473 Animal Control Expense	20	129	221	250	250	-	250
10-90-5550 Radio Usage	19,188	18,696	25,584	30,000	30,000	28,957	30,000
<b>Total Contractual Services</b>	<b>250,874</b>	<b>206,393</b>	<b>176,160</b>	<b>192,650</b>	<b>192,650</b>	<b>270,775</b>	<b>322,700</b>
<b>Other Services</b>							
10-90-5618 Job Recruiting	385	1,085	850	750	750	655	750
10-90-5622 Dues & Subscriptions	750	945	863	1,250	1,250	1,365	1,250
10-90-5638 Vehicle Repairs/Maintenance	38,478	54,638	68,391	55,000	55,000	62,630	55,000
10-90-5645 Training & Travel	9,892	12,019	11,506	15,000	15,000	15,079	35,000
10-90-5646 Training - LEOS Eligible	749	3,610	2,640	2,000	2,000	2,269	2,000
10-90-5659 Firearms/Taser	4,429	6,543	8,528	8,000	8,000	10,315	8,000
10-90-5660 Investigative Expense	1,320	3,479	831	2,000	2,000	5,934	6,000
10-90-5685 Jail Operations	248	-	-	250	250	-	250
10-90-5700 Vehicle/Equip Replacement Fees	65,000	65,000	65,000	-	-	-	-
<b>Total Other Services</b>	<b>121,250</b>	<b>147,320</b>	<b>158,609</b>	<b>84,250</b>	<b>84,250</b>	<b>98,247</b>	<b>108,250</b>
<b>Capital Outlays</b>							
10-90-6020 Capital Outlay - Equipment	-	144,520	22,030	20,000	20,000	19,825	20,000
10-90-6030 Capital Outlay - Vehicle	-	84,446	381,900	-	-	-	240,000
10-90-6040 Capital Outlay - Furniture & Fixtures	-	-	312,928	-	-	-	-
10-90-6080 Capital Outlay - Building	-	-	29,534	-	-	-	-
<b>Total Capital Outlays</b>	<b>-</b>	<b>228,966</b>	<b>746,392</b>	<b>20,000</b>	<b>20,000</b>	<b>19,825</b>	<b>260,000</b>
<b>Total Police Expenditures</b>	<b>2,562,478</b>	<b>2,934,125</b>	<b>4,409,629</b>	<b>4,474,115</b>	<b>4,474,115</b>	<b>4,482,330</b>	<b>5,918,283</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## SECTION 6 – SPECIAL REVENUE FUNDS

### COMMUNITY IMPACT FEE FUND

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

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Community Impact Fee Fund Revenues</b>							
<b>Interest Revenues</b>							
45-06-4600 Interest Income	6,156	501	-	-	-	-	-
<b>Total Interest Revenues</b>	<b>6,156</b>	<b>501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Utility Revenues</b>							
45-08-4334 Impact Fee - Water	350,997	443,302	109,870	150,000	150,000	(4,884)	150,000
45-08-4336 Impact Fee - Wastewater	113,133	269,887	37,950	60,000	60,000	90,971	100,000
<b>Total Utility Revenues</b>	<b>464,130</b>	<b>713,189</b>	<b>147,820</b>	<b>210,000</b>	<b>210,000</b>	<b>86,087</b>	<b>250,000</b>
<b>Transfer-In Revenues</b>							
45-09-4999 Transfer In - Fund Balance	-	-	-	-	-	-	-
<b>Total Transfer-In Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Community Impact Fee Fund Revenues</b>	<b>470,286</b>	<b>713,690</b>	<b>147,820</b>	<b>210,000</b>	<b>210,000</b>	<b>86,087</b>	<b>250,000</b>
<b>Community Impact Fee Fund Expenditures</b>							
<b>Other Services</b>							
45-10-5800 Eng/Consulting/Planning Fees	5,000	-	-	-	-	-	-
<b>Total Other Services</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer-Out</b>							
45-10-8582 Transfer To - Capital Projects Fund	400,000	1,390,411	-	-	-	-	-
45-95-8582 Transfer To - Capital Projects Fund	-	-	-	210,000	210,000	233,907	250,000
<b>Total Transfer-Out</b>	<b>400,000</b>	<b>1,390,411</b>	<b>-</b>	<b>210,000</b>	<b>210,000</b>	<b>233,907</b>	<b>250,000</b>
<b>Total Community Impact Fee Fund Expenditures</b>	<b>405,000</b>	<b>1,390,411</b>	<b>-</b>	<b>210,000</b>	<b>210,000</b>	<b>233,907</b>	<b>250,000</b>
<b>Net Revenues over (Expenditures)</b>	<b>65,286</b>	<b>(676,721)</b>	<b>147,820</b>	<b>-</b>	<b>-</b>	<b>(147,820)</b>	<b>-</b>
Fund Balance - Beginning	611,436	676,722	0	147,820	147,820	147,820	0
Fund Balance - Transfer Out	-	-	-	-	-	-	-
<b>Fund Balance - Ending</b>	<b>676,722</b>	<b>0</b>	<b>147,820</b>	<b>147,820</b>	<b>147,820</b>	<b>0</b>	<b>-</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## PARKS FUND

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

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Parks Fund Revenues</b>							
<b>Interest Revenues</b>							
55-06-4600 Interest Income	-	-	-	-	-	-	-
<b>Total Interest Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Source Revenues</b>							
55-07-4811 Other Income	-	-	-	-	-	-	-
<b>Total Other Source Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer-In Revenues</b>							
55-07-4950 Transfer In - Gen Fund	-	-	-	-	-	-	-
55-09-4950 Transfer In - Gen Fund	25,000	429,100	-	-	-	-	100,000
55-09-4999 Transfer In - Fund Balance	-	-	-	308,100	333,100	333,100	208,100
<b>Total Transfer-In Revenues</b>	<b>25,000</b>	<b>429,100</b>	<b>-</b>	<b>308,100</b>	<b>333,100</b>	<b>333,100</b>	<b>308,100</b>
<b>Total Parks Fund Revenues</b>	<b>25,000</b>	<b>429,100</b>	<b>-</b>	<b>308,100</b>	<b>333,100</b>	<b>333,100</b>	<b>308,100</b>
<b>Parks Fund Expenditures</b>							
<b>Commodities</b>							
55-55-5220 Janitorial Supplies & Cleaning	-	-	-	-	-	-	-
<b>Total Commodities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contractual Services</b>							
55-55-5377 Beautification Projects	10,000	16,300	52,102	35,000	60,000	250,358	35,000
55-55-5380 Building Repair & Maintenance	55	2,092	1,498	2,500	2,500	-	2,500
55-55-5420 Electricity	394	456	617	600	600	645	600
55-55-5453 Grounds Maintenance	13,240	17,831	16,167	20,000	20,000	5,000	20,000
<b>Total Contractual Services</b>	<b>23,690</b>	<b>36,679</b>	<b>70,385</b>	<b>58,100</b>	<b>83,100</b>	<b>256,003</b>	<b>58,100</b>
<b>Capital Outlays</b>							
55-55-6070 Capital Outlay - Improvements	-	-	164,577	250,000	250,000	100	250,000
<b>Total Capital Outlays</b>	<b>-</b>	<b>-</b>	<b>164,577</b>	<b>250,000</b>	<b>250,000</b>	<b>100</b>	<b>250,000</b>
<b>Total Parks Fund Expenditures</b>	<b>23,690</b>	<b>36,679</b>	<b>234,962</b>	<b>308,100</b>	<b>333,100</b>	<b>256,103</b>	<b>308,100</b>
<b>Net Revenues over (Expenditures)</b>	<b>1,310</b>	<b>392,421</b>	<b>(234,962)</b>	<b>-</b>	<b>-</b>	<b>76,997</b>	<b>-</b>
Fund Balance - Beginning	108,344	109,654	502,075			267,113	11,011
Fund Balance - Transfer Out	-	-	-			(333,100)	(208,100)
<b>Fund Balance - Ending</b>	<b>109,654</b>	<b>502,075</b>	<b>267,113</b>			<b>11,011</b>	<b>(197,089)</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## HOTEL OCCUPANCY TAX FUND

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

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Hotel/Motel Tax Fund Revenues</b>							
<b>Miscellaneous Tax Revenues</b>							
60-02-4901 Hotel Taxes	58,657	71,830	68,366	45,000	45,000	61,227	45,000
<b>Total Miscellaneous Tax Revenues</b>	<b>58,657</b>	<b>71,830</b>	<b>68,366</b>	<b>45,000</b>	<b>45,000</b>	<b>61,227</b>	<b>45,000</b>
<b>Interest Revenues</b>							
60-06-4600 Interest Income	-	-	-	-	-	-	-
<b>Total Interest Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Source Revenues</b>							
60-07-4811 Other Income	-	-	-	-	-	-	-
<b>Total Other Source Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Hotel/Motel Tax Fund Revenues</b>	<b>58,657</b>	<b>71,830</b>	<b>68,366</b>	<b>45,000</b>	<b>45,000</b>	<b>61,227</b>	<b>45,000</b>
<b>Hotel/Motel Tax Fund Expenditures</b>							
<b>Other Services</b>							
60-10-5725 Advertising & Promotion	1,070	3,598	75	45,000	45,000	77	45,000
<b>Total Other Services</b>	<b>1,070</b>	<b>3,598</b>	<b>75</b>	<b>45,000</b>	<b>45,000</b>	<b>77</b>	<b>45,000</b>
<b>Capital Outlays</b>							
60-91-7559 Projects	-	-	-	-	-	-	-
<b>Total Capital Outlays</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Hotel/Motel Tax Fund Expenditures</b>	<b>1,070</b>	<b>3,598</b>	<b>75</b>	<b>45,000</b>	<b>45,000</b>	<b>77</b>	<b>45,000</b>
<b>Net Revenues over (Expenditures)</b>	<b>57,587</b>	<b>68,232</b>	<b>68,291</b>			<b>61,150</b>	<b>-</b>
Fund Balance - Beginning	569,249	626,836	695,068			763,359	824,509
Fund Balance - Transfer Out	-	-	-			-	-
<b>Fund Balance - Ending</b>	<b>626,836</b>	<b>695,068</b>	<b>763,359</b>			<b>824,509</b>	<b>824,509</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## MUNICIPAL JURY FUND

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

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Municipal Jury Fund Revenues</b>							
<b>Fines and Fees Revenues</b>							
61-05-4400 Court Fines	-	38	150	150	150	182	150
<b>Total Fines and Fees Revenues</b>	<b>-</b>	<b>38</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>182</b>	<b>150</b>
<b>Interest Revenues</b>							
61-06-4600 Interest Income	-	-	-	-	-	-	-
<b>Total Interest Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Source Revenues</b>							
61-07-4811 Other Income	-	-	-	-	-	-	-
<b>Total Other Source Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Municipal Jury Fund Revenues</b>	<b>-</b>	<b>38</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>182</b>	<b>150</b>
<b>Municipal Jury Fund Expenditures</b>							
<b>Other Services</b>							
61-10-5634 Jury Cost	-	-	15	150	150	-	150
<b>Total Other Services</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>150</b>	<b>150</b>	<b>-</b>	<b>150</b>
<b>Total Municipal Jury Fund Expenditures</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>150</b>	<b>150</b>	<b>-</b>	<b>150</b>
<b>Net Revenues over (Expenditures)</b>	<b>-</b>	<b>38</b>	<b>135</b>	<b>-</b>	<b>-</b>	<b>182</b>	<b>-</b>
Fund Balance - Beginning	-	-	38			173	355
Fund Balance - Transfer Out	-	-	-			-	-
<b>Fund Balance - Ending</b>	<b>-</b>	<b>38</b>	<b>173</b>			<b>355</b>	<b>355</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## COURT SECURITY FUND

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

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Court Security Fund Revenues</b>							
<b>Fines and Fees Revenues</b>							
62-05-4400 Court Fines	7,794	6,645	7,624	7,000	7,000	9,162	7,000
<b>Total Fines and Fees Revenues</b>	<b>7,794</b>	<b>6,645</b>	<b>7,624</b>	<b>7,000</b>	<b>7,000</b>	<b>9,162</b>	<b>7,000</b>
<b>Interest Revenues</b>							
62-06-4600 Interest Income	-	-	-	-	-	-	-
<b>Total Interest Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer-In Revenues</b>							
62-09-4999 Transfer-In Fund Balance	-	-	-	8,000	8,000	(8,000)	-
<b>Total Transfer-In Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>(8,000)</b>	<b>-</b>
<b>Total Court Security Fund Revenues</b>	<b>7,794</b>	<b>6,645</b>	<b>7,624</b>	<b>15,000</b>	<b>15,000</b>	<b>1,162</b>	<b>7,000</b>
<b>Court Security Fund Expenditures</b>							
<b>Personnel Services</b>							
62-10-5000 Salaries	-	-	-	-	-	-	-
62-10-5002 Overtime	-	-	-	-	-	-	-
62-10-5010 FICA Expense	-	-	-	-	-	-	-
62-10-5030 Health Insurance	-	-	-	-	-	-	-
62-10-5034 Retirement	-	-	-	-	-	-	-
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Commodities</b>							
62-10-5240 Minor Tools & Equipment	-	-	3,355	8,000	8,000	-	3,000
<b>Total Commodities</b>	<b>-</b>	<b>-</b>	<b>3,355</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>3,000</b>
<b>Contractual Services</b>							
62-10-5433 Security Equipment	-	-	-	-	-	-	-
62-10-5434 Bailiff - Security	-	-	-	6,500	6,500	-	3,500
<b>Total Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>6,500</b>	<b>-</b>	<b>3,500</b>
<b>Other Services</b>							
62-10-5645 Training & Travel	-	-	-	500	500	-	500
<b>Total Other Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Total Court Security Fund Expenditures</b>	<b>-</b>	<b>-</b>	<b>3,355</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>7,000</b>
<b>Net Revenues over (Expenditures)</b>	<b>7,794</b>	<b>6,645</b>	<b>4,268</b>	<b>-</b>	<b>-</b>	<b>1,162</b>	<b>-</b>
Fund Balance - Beginning	15,453	23,247	29,892			34,160	43,322
Fund Balance - Transfer Out	-	-	-			8,000	-
<b>Fund Balance - Ending</b>	<b>23,247</b>	<b>29,892</b>	<b>34,160</b>			<b>43,322</b>	<b>43,322</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## TRUANCY PREVENTION FUND

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

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Truancy Prevention Fund Revenues</b>							
<b>Fines and Fees Revenues</b>							
63-05-4400 Court Fines	-	1,913	7,340	5,500	5,500	10,331	5,500
<b>Total Fines and Fees Revenues</b>	-	1,913	7,340	5,500	5,500	10,331	5,500
<b>Interest Revenues</b>							
63-06-4600 Interest Income	-	-	-	-	-	-	-
<b>Total Interest Revenues</b>	-	-	-	-	-	-	-
<b>Other Source Revenues</b>							
63-07-4811 Other Income	-	-	40	400	400	785	400
<b>Total Other Source Revenues</b>	-	-	40	400	400	785	400
<b>Total Truancy Prevention Fund Revenues</b>	-	1,913	7,380	5,900	5,900	11,116	5,900
<b>Truancy Prevention Fund Expenditures</b>							
<b>Personnel Services</b>							
63-10-5000 Salaries	-	-	799	-	-	-	-
<b>Total Personnel Services</b>	-	-	799	-	-	-	-
<b>Commodities</b>							
63-10-5230 Office Expense	-	-	4,052	2,500	2,500	10,469	5,900
<b>Total Commodities</b>	-	-	4,052	2,500	2,500	10,469	5,900
<b>Contractual Services</b>							
63-10-5480 Contract Labor	-	-	-	2,400	2,400	-	-
<b>Total Contractual Services</b>	-	-	-	2,400	2,400	-	-
<b>Other Services</b>							
63-10-5645 Training & Travel	-	-	352	1,000	1,000	-	-
<b>Total Other Services</b>	-	-	352	1,000	1,000	-	-
<b>Total Truancy Prevention Fund Expenditures</b>	-	-	5,203	5,900	5,900	10,469	5,900
<b>Net Revenues over (Expenditures)</b>	-	1,913	2,177	-	-	647	-
Fund Balance - Beginning	-	-	1,913			4,090	4,737
Fund Balance - Transfer Out	-	-	-			-	-
<b>Fund Balance - Ending</b>	-	1,913	4,090			4,737	4,737

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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 Court.

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Court Technology Fund Revenues</b>							
<b>Fines and Fees Revenues</b>							
64-05-4400 Court Fines	8,471	5,933	4,751	5,500	5,500	9,068	6,000
<b>Total Fines and Fees Revenues</b>	<b>8,471</b>	<b>5,933</b>	<b>4,751</b>	<b>5,500</b>	<b>5,500</b>	<b>9,068</b>	<b>6,000</b>
<b>Interest Revenues</b>							
64-06-4600 Interest Income	-	-	-	-	-	-	-
<b>Total Interest Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer-In Revenues</b>							
64-09-4999 Transfer In - Fund Balance	-	-	-	4,500	4,500	4,500	1,000
<b>Total Transfer-In Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>1,000</b>
<b>Total Court Technology Fund Revenues</b>	<b>8,471</b>	<b>5,933</b>	<b>4,751</b>	<b>10,000</b>	<b>10,000</b>	<b>13,568</b>	<b>7,000</b>
<b>Court Technology Fund Expenditures</b>							
<b>Commodities</b>							
64-10-5240 Minor Tools & Equipment	11,756	11,733	1,375	7,500	7,500	7,465	2,500
<b>Total Commodities</b>	<b>11,756</b>	<b>11,733</b>	<b>1,375</b>	<b>7,500</b>	<b>7,500</b>	<b>7,465</b>	<b>2,500</b>
<b>Contractual Services</b>							
64-10-5440 Computer Maintenance/Support	-	-	-	2,500	2,500	183	4,500
<b>Total Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>183</b>	<b>4,500</b>
<b>Total Court Technology Fund Expenditures</b>	<b>11,756</b>	<b>11,733</b>	<b>1,375</b>	<b>10,000</b>	<b>10,000</b>	<b>7,648</b>	<b>7,000</b>
<b>Net Revenues over (Expenditures)</b>	<b>(3,286)</b>	<b>(5,799)</b>	<b>3,376</b>	<b>-</b>	<b>-</b>	<b>5,920</b>	<b>-</b>
Fund Balance - Beginning	30,804	27,518	21,719			25,096	26,516
Fund Balance - Transfer Out	-	-	-			(4,500)	(1,000)
<b>Fund Balance - Ending</b>	<b>27,518</b>	<b>21,719</b>	<b>25,096</b>			<b>26,516</b>	<b>25,516</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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.

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Law Enforcement Fund Revenues</b>							
<b>Interest Revenues</b>							
65-06-4600 Interest Income	0	-	-	-	-	-	-
<b>Total Interest Revenues</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Source Revenues</b>							
65-07-4505 Seizure Funds	-	-	-	1,000	1,000	3,376	1,000
<b>Total Other Source Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>3,376</b>	<b>1,000</b>
<b>Total Law Enforcement Fund Revenues</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>3,376</b>	<b>1,000</b>
<b>Law Enforcement Fund Expenditures</b>							
<b>Commodities</b>							
65-90-5240 Minor Tools & Equipment	-	-	-	1,000	1,000	-	1,000
<b>Total Commodities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Total Law Enforcement Fund Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Net Revenues over (Expenditures)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,376</b>	<b>-</b>
Fund Balance - Beginning	4,020	4,020	4,020			4,020	7,397
Fund Balance - Transfer Out	-	-	-			-	-
<b>Fund Balance - Ending</b>	<b>4,020</b>	<b>4,020</b>	<b>4,020</b>			<b>7,397</b>	<b>7,397</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>PEG Fee Fund Revenues</b>							
<b>Franchise Fee Revenues</b>							
67-03-4110 PEG Fees	16,414	18,321	16,956	10,000	10,000	10,364	10,000
<b>Total Franchise Fee Revenues</b>	<b>16,414</b>	<b>18,321</b>	<b>16,956</b>	<b>10,000</b>	<b>10,000</b>	<b>10,364</b>	<b>10,000</b>
<b>Interest Revenues</b>							
67-06-4600 Interest Income	-	-	-	-	-	-	-
<b>Total Interest Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer-In Revenues</b>							
67-09-4999 Transfer In - Fund Balance	-	-	-	40,000	40,000	40,000	40,000
<b>Total Transfer-In Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Total PEG Fee Fund Revenues</b>	<b>16,414</b>	<b>18,321</b>	<b>16,956</b>	<b>50,000</b>	<b>50,000</b>	<b>50,364</b>	<b>50,000</b>
<b>PEG Fee Fund Expenditures</b>							
<b>Commodities</b>							
67-10-5240 Minor Tools & Equipment	-	-	-	-	-	-	-
<b>Total Commodities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlays</b>							
67-10-6020 Capital Outlay - Equipment	-	-	-	50,000	50,000	-	50,000
<b>Total Capital Outlays</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>Total PEG Fee Fund Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>Net Revenues over (Expenditures)</b>	<b>16,414</b>	<b>18,321</b>	<b>16,956</b>	<b>-</b>	<b>-</b>	<b>50,364</b>	<b>-</b>
Fund Balance - Beginning	120,712	137,126	155,448			172,404	182,768
Fund Balance - Transfer Out	-	-	-			(40,000)	(40,000)
<b>Fund Balance - Ending</b>	<b>137,126</b>	<b>155,448</b>	<b>172,404</b>			<b>182,768</b>	<b>142,768</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>SMDA Fund Revenues</b>							
<b>Interest Revenues</b>							
80-06-4600 Interest Income	3,004	296	3,004	1,000	1,000	22,678	1,000
<b>Total Interest Revenues</b>	<b>3,004</b>	<b>296</b>	<b>3,004</b>	<b>1,000</b>	<b>1,000</b>	<b>22,678</b>	<b>1,000</b>
<b>Transfer-In Revenues</b>							
80-09-4961 Transfer In - TIRZ #3	86,055	130,211	-	150,000	150,000	1,057,272	1,711,500
<b>Total Transfer-In Revenues</b>	<b>86,055</b>	<b>130,211</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>1,057,272</b>	<b>1,711,500</b>
<b>Total SMDA Fund Revenues</b>	<b>89,059</b>	<b>130,507</b>	<b>3,004</b>	<b>151,000</b>	<b>151,000</b>	<b>1,079,950</b>	<b>1,712,500</b>
<b>SMDA Fund Expenditures</b>							
<b>Contractual Services</b>							
80-10-5330 Administrative Support Services						100,000	60,000
80-10-5461 Planning & Development	6,625			5,000	5,000		5,000
<b>Total Contractual Services</b>	<b>6,625</b>			<b>5,000</b>	<b>5,000</b>	<b>100,000</b>	<b>65,000</b>
<b>Other Services</b>							
80-10-5701 Legal Fees							
80-91-7001 Bond Principal							
80-91-7100 Interest Expense							
80-91-7102 Fiscal Agents Fee							
<b>Total Other Services</b>							
<b>Capital Outlays</b>							
80-91-7559 Projects				146,000	146,000		
<b>Total Capital Outlays</b>				<b>146,000</b>	<b>146,000</b>		
<b>Transfers Out</b>							
80-95-8510 Transfer To General Fund						476,010	363,135
<b>Total Capital Outlays</b>						<b>476,010</b>	<b>363,135</b>
<b>Total SMDA Fund Expenditures</b>	<b>6,625</b>	<b>-</b>	<b>-</b>	<b>151,000</b>	<b>151,000</b>	<b>576,010</b>	<b>428,135</b>
<b>Net Revenues over (Expenditures)</b>	<b>82,434</b>	<b>130,507</b>	<b>3,004</b>	<b>-</b>	<b>-</b>	<b>503,940</b>	<b>1,284,365</b>
Fund Balance - Beginning	299,204	381,638	512,145			515,149	1,019,089
Fund Balance - Transfer Out							
<b>Fund Balance - Ending</b>	<b>381,638</b>	<b>512,145</b>	<b>515,149</b>			<b>1,019,089</b>	<b>2,303,454</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>TIRZ #3 Fund Revenues</b>							
<b>Ad Valorem Tax Revenues</b>							
81-01-4000 Current Ad Valorem Taxes	61,557	73,634	179,756	350,000	350,000	609,336	1,530,000
81-01-4010 Delinquent Ad Valorem Taxes	869	2,767	-	1,000	1,000	7,927	1,000
81-01-4011 P&I on Ad Valorem Taxes	500	594	-	500	500	-	500
81-01-4020 Brazoria County - Ad Valorem Taxes	16,018	18,780	48,433	25,000	25,000	132,165	140,000
<b>Total Ad Valorem Tax Revenues</b>	<b>78,945</b>	<b>95,774</b>	<b>228,189</b>	<b>376,500</b>	<b>376,500</b>	<b>749,428</b>	<b>1,671,500</b>
<b>Miscellaneous Tax Revenues</b>							
81-02-4030 Sales Tax Revenues	6,742	-	39,655	-	40,000	40,000	40,000
<b>Total Miscellaneous Tax Revenues</b>	<b>6,742</b>	<b>-</b>	<b>39,655</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Interest Revenues</b>							
81-06-4600 Interest Income	368	45	-	-	-	-	-
<b>Total Interest Revenues</b>	<b>368</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer-In Revenues</b>							
81-09-4950 Transfer In - General Fund	-	34,393	-	40,000	-	-	-
<b>Total Transfer-In Revenues</b>	<b>-</b>	<b>34,393</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total TIRZ #3 Fund Revenues</b>	<b>86,055</b>	<b>130,211</b>	<b>267,844</b>	<b>416,500</b>	<b>416,500</b>	<b>789,428</b>	<b>1,711,500</b>
<b>TIRZ #3 Fund Expenditures</b>							
<b>Transfer-Out</b>							
81-95-8587 Transfer Out - SMDA Fund	86,055	130,211	-	416,500	416,500	1,057,272	1,711,500
<b>Total Transfer-Out</b>	<b>86,055</b>	<b>130,211</b>	<b>-</b>	<b>416,500</b>	<b>416,500</b>	<b>1,057,272</b>	<b>1,711,500</b>
<b>Total TIRZ #3 Fund Expenditures</b>	<b>86,055</b>	<b>130,211</b>	<b>-</b>	<b>416,500</b>	<b>416,500</b>	<b>1,057,272</b>	<b>1,711,500</b>
<b>Net Revenues over (Expenditures)</b>	<b>-</b>	<b>0</b>	<b>267,844</b>	<b>-</b>	<b>-</b>	<b>(267,844)</b>	<b>-</b>
Fund Balance - Beginning	-	-	0	-	-	267,844	0
Fund Balance - Transfer Out	-	-	-	-	-	-	-
<b>Fund Balance - Ending</b>	<b>-</b>	<b>0</b>	<b>267,844</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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.

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Manvel Economic Development Fund Revenues</b>							
<b>Miscellaneous Tax Revenues</b>							
90-02-4030 Sales Tax Revenue	940,705	1,130,825	1,109,256	1,200,000	1,200,000	916,676	1,200,000
<b>Total Miscellaneous Tax Revenues</b>	<b>940,705</b>	<b>1,130,825</b>	<b>1,109,256</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>916,676</b>	<b>1,200,000</b>
<b>Interest Revenues</b>							
90-06-4600 Interest Income	16,280	3,924	26,835	5,000	5,000	136,114	100,000
<b>Total Interest Revenues</b>	<b>16,280</b>	<b>3,924</b>	<b>26,835</b>	<b>5,000</b>	<b>5,000</b>	<b>136,114</b>	<b>100,000</b>
<b>Other Source Revenues</b>							
90-07-4811 Other Income	-	-	-	-	-	-	-
<b>Total Other Source Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer-In Revenues</b>							
90-09-4999 Transfer In - Fund Balance	-	-	-	407,500	407,500	-	500,000
<b>Total Transfer-In Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>407,500</b>	<b>407,500</b>	<b>-</b>	<b>500,000</b>
<b>Total Manvel Economic Development Fund Revenues</b>	<b>956,985</b>	<b>1,134,750</b>	<b>1,136,091</b>	<b>1,612,500</b>	<b>1,612,500</b>	<b>1,052,790</b>	<b>1,800,000</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## MANVEL ECONOMIC DEVELOPMENT CORP (MEDC) FUND (cont.)

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Manvel Economic Development Fund Expenditures</b>							
<b>Commodities</b>							
90-10-5230 Office Expense	-	30	135	500	500	-	500
<b>Total Commodities</b>	<b>-</b>	<b>30</b>	<b>135</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Contractual Services</b>							
90-10-5305 Service Agreements	12,000	-	-	12,000	12,000	-	12,000
90-10-5477 Audit Fees	2,725	2,775	2,880	3,000	3,000	-	3,300
<b>Total Contractual Services</b>	<b>14,725</b>	<b>2,775</b>	<b>2,880</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,300</b>
<b>Other Services</b>							
90-10-5622 Dues & Subscriptions	6,000	6,548	7,422	7,500	7,500	1,250	8,000
90-10-5625 Publications	-	161	-	1,500	1,500	-	1,500
90-10-5644 Orientation and Training	155	-	-	1,000	1,000	-	3,000
90-10-5647 Conference/Meetings	-	960	1,383	4,000	4,000	110	1,000
90-10-5655 Other Expenses	-	-	-	3,000	3,000	-	4,000
<b>Total Other Services</b>	<b>6,155</b>	<b>7,669</b>	<b>8,805</b>	<b>17,000</b>	<b>17,000</b>	<b>1,360</b>	<b>17,500</b>
<b>Capital Outlays</b>							
90-10-6201 MEDC Project	750,000	-	91,523	500,000	500,000	-	686,700
90-10-6205 Project Reimbursement	89,339	93,510	90,000	-	-	-	-
90-10-7511 Municipal Complex	-	-	-	1,080,000	1,080,000	-	1,080,000
90-10-7600 Contingency	-	-	-	-	-	-	-
<b>Total Capital Outlays</b>	<b>839,339</b>	<b>93,510</b>	<b>181,523</b>	<b>1,580,000</b>	<b>1,580,000</b>	<b>-</b>	<b>1,766,700</b>
<b>Transfer-Out</b>							
90-95-8583 Transfer To - Cap Proj Fund	-	-	-	-	-	-	-
90-95-8590 Transfer Out - Debt Service Fund	-	-	-	-	-	-	-
<b>Total Transfer-Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Manvel Economic Development Fund Expenditure:</b>	<b>860,219</b>	<b>103,984</b>	<b>193,343</b>	<b>1,612,500</b>	<b>1,612,500</b>	<b>1,360</b>	<b>1,800,000</b>
<b>Net Revenues over (Expenditures)</b>	<b>96,766</b>	<b>1,030,766</b>	<b>942,748</b>	<b>-</b>	<b>-</b>	<b>1,051,430</b>	<b>-</b>
Fund Balance - Beginning	2,700,124	2,796,890	3,827,656			4,770,403	5,821,834
Fund Balance - Transfer Out	-	-	-			-	(500,000)
<b>Fund Balance - Ending</b>	<b>2,796,890</b>	<b>3,827,656</b>	<b>4,770,403</b>			<b>5,821,834</b>	<b>5,321,834</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## SECTION 7 – 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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Vehicle Replacement Fund Revenues</b>							
<b>Interest Revenues</b>							
12-06-4600 Interest Income	-	-	-	-	-	-	-
<b>Total Interest Revenues</b>	-	-	-	-	-	-	-
<b>Other Source Revenues</b>							
12-07-4740 Vehicle/Equipment Replacement Fees	265,000	253,000	256,500	-	-	-	-
12-07-4800 Insurance & Other Reimbursements	-	32,173	88,558	-	-	-	-
12-07-4815 Gain on Sale of Asset Disposal	19,000	-	-	-	-	27,595	-
<b>Total Other Source Revenues</b>	<b>284,000</b>	<b>285,173</b>	<b>345,058</b>	-	-	<b>27,595</b>	-
<b>Transfer-In Revenues</b>							
12-09-4950 Transfer In - Gen Fund	-	-	-	200,000	200,000	200,000	-
12-09-4951 Transfer In - Utility Fund	-	-	-	80,000	80,000	80,000	-
12-09-4999 Transfer In - Fund Balance	-	-	-	-	-	-	280,000
<b>Total Transfer-In Revenues</b>	-	-	-	<b>280,000</b>	<b>280,000</b>	<b>280,000</b>	<b>280,000</b>
<b>Total Vehicle Replacement Fund Revenues</b>	<b>284,000</b>	<b>285,173</b>	<b>345,058</b>	<b>280,000</b>	<b>280,000</b>	<b>307,595</b>	<b>280,000</b>
<b>Vehicle Replacement Fund Expenditures</b>							
<b>Other Services</b>							
12-10-5655 Other Expenses	-	-	-	-	-	-	-
12-10-8410 Depreciation Expense	144,055	112,891	161,504	-	-	-	-
12-91-8410 Depreciation Expense	-	-	-	-	-	-	-
<b>Total Other Services</b>	<b>144,055</b>	<b>112,891</b>	<b>161,504</b>	-	-	-	-
<b>Capital Outlays</b>							
12-91-6030 Capital Outlay - Vehicle	-	2,163	-	280,000	280,000	186,244	280,000
<b>Total Capital Outlays</b>	-	<b>2,163</b>	-	<b>280,000</b>	<b>280,000</b>	<b>186,244</b>	<b>280,000</b>
<b>Total Vehicle Replacement Fund Expenditures</b>	<b>144,055</b>	<b>115,054</b>	<b>161,504</b>	<b>280,000</b>	<b>280,000</b>	<b>186,244</b>	<b>280,000</b>
<b>Net Revenues over (Expenditures)</b>	<b>139,945</b>	<b>170,119</b>	<b>183,554</b>	-	-	<b>121,351</b>	-
Fund Balance - Beginning	873,474	1,013,418	1,183,538			1,367,091	1,488,443
Fund Balance - Transfer Out	-	-	-			-	(280,000)
<b>Fund Balance - Ending</b>	<b>1,013,418</b>	<b>1,183,538</b>	<b>1,367,091</b>			<b>1,488,443</b>	<b>1,208,443</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## UTILITY FUND

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



### Revenues by Type and Expenditures by Department

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Utility Fund Revenues</b>							
Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues	275	1,240	25,538	7,500	7,500	253,471	-
Utility Revenues	1,323,794	1,868,922	4,533,509	1,765,261	1,765,261	1,410,022	2,069,694
Transfer-In Revenues	315,751	100,000	-	-	-	-	-
<b>Total Utility Fund Revenues</b>	<b>1,639,820</b>	<b>1,970,162</b>	<b>4,559,047</b>	<b>1,772,761</b>	<b>1,772,761</b>	<b>1,663,493</b>	<b>2,069,694</b>
<b>Utility Fund Expenditures</b>							
Administration Expenditures	232,750	396,886	688,196	761,261	761,261	725,363	918,094
Water Expenditures	540,050	665,808	680,358	674,000	674,000	461,622	724,600
Wastewater Expenditures	423,458	288,545	317,221	332,500	332,500	304,898	427,000
<b>Total Utility Fund Expenditures</b>	<b>1,196,258</b>	<b>1,351,239</b>	<b>1,685,774</b>	<b>1,767,761</b>	<b>1,767,761</b>	<b>1,491,883</b>	<b>2,069,694</b>
<b>Net Revenues over Expenses</b>	<b>443,562</b>	<b>618,923</b>	<b>2,873,273</b>			<b>171,610</b>	<b>(0)</b>
Transfer Ins						-	-
Beginning Fund Balance	10,945,558	11,389,120	12,008,043			14,881,316	15,052,926
<b>Ending Fund Balance</b>	<b>11,389,120</b>	<b>12,008,043</b>	<b>14,881,316</b>			<b>15,052,926</b>	<b>15,052,926</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Revenues – Details by Type

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Utility Fund Revenues</b>							
<b>Interest Revenues</b>							
40-06-4600 Interest Income	-	-	-	-	-	-	-
<b>Total Interest Revenues</b>	-	-	-	-	-	-	-
<b>Other Source Revenues</b>							
40-07-4800 Insurance Reimbursements	-	-	-	-	-	-	-
40-07-4811 Other Income	275	1,240	25,538	7,500	7,500	253,471	-
<b>Total Other Source Revenues</b>	275	1,240	25,538	7,500	7,500	253,471	-
<b>Utility Revenues</b>							
40-08-4301 Water Revenue	396,909	544,232	801,098	713,761	713,761	872,276	1,002,245
40-08-4302 Wastewater Revenue	390,840	534,099	728,873	670,000	670,000	478,224	955,949
40-08-4311 Water Meters	95,540	89,570	58,970	80,000	80,000	26,877	80,000
40-08-4320 Set-Up Fee	12,435	13,985	10,980	14,000	14,000	6,291	14,000
40-08-4321 Tap Connection Fees	7,950	13,000	3,000	7,500	7,500	5,509	7,500
40-08-4390 Late Penalty Fees	6,670	1,969	20,357	10,000	10,000	20,846	10,000
40-08-4971 Contributed Capital	413,450	672,068	2,910,231	270,000	270,000	-	-
<b>Total Utility Revenues</b>	<b>1,323,794</b>	<b>1,868,922</b>	<b>4,533,509</b>	<b>1,765,261</b>	<b>1,765,261</b>	<b>1,410,022</b>	<b>2,069,694</b>
<b>Transfer-In Revenues</b>							
40-09-4950 Transfer In - General Fund	315,751	100,000	-	-	-	-	-
40-09-4999 Transfer In - Fund Balance	-	-	-	-	-	-	-
<b>Total Transfer-In Revenues</b>	<b>315,751</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Utility Fund Revenues</b>	<b>1,639,820</b>	<b>1,970,162</b>	<b>4,559,047</b>	<b>1,772,761</b>	<b>1,772,761</b>	<b>1,663,493</b>	<b>2,069,694</b>
<b>Revenues by Category</b>							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues	275	1,240	25,538	7,500	7,500	253,471	-
Utility Revenues	1,323,794	1,868,922	4,533,509	1,765,261	1,765,261	1,410,022	2,069,694
Transfer-In Revenues	315,751	100,000	-	-	-	-	-
<b>Total Revenues</b>	<b>1,639,820</b>	<b>1,970,162</b>	<b>4,559,047</b>	<b>1,772,761</b>	<b>1,772,761</b>	<b>1,663,493</b>	<b>2,069,694</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Expenditures – Department Totals

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Utility Fund Expenditures</b>							
<b>Administration Expenditures</b>							
Personnel Services	138,763	283,158	540,651	573,161	573,161	558,375	764,294
Commodities	12,224	16,896	32,833	22,000	22,000	16,623	46,200
Contractual Services	4,597	3,324	13,499	37,600	32,600	26,343	33,600
Other Services	77,166	93,508	101,214	53,500	53,500	44,022	74,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	80,000	80,000	80,000	-
<b>Total Administration Expenditures</b>	<b>232,750</b>	<b>396,886</b>	<b>688,196</b>	<b>766,261</b>	<b>761,261</b>	<b>725,363</b>	<b>918,094</b>
<b>Water Expenditures</b>							
Personnel Services	-	-	-	-	-	-	-
Commodities	20,565	18,799	53,195	30,000	30,000	46,675	130,000
Contractual Services	124,455	168,747	157,800	125,000	125,000	129,212	174,600
Other Services	126,404	174,192	141,632	137,000	137,000	130,810	150,000
Capital Outlays	268,627	304,069	327,731	382,000	382,000	154,925	270,000
Transfer-Out	-	-	-	-	-	-	-
<b>Total Water Expenditures</b>	<b>540,050</b>	<b>665,808</b>	<b>680,358</b>	<b>674,000</b>	<b>674,000</b>	<b>461,622</b>	<b>724,600</b>
<b>Wastewater Expenditures</b>							
Personnel Services	-	-	-	-	-	-	-
Commodities	20,038	25,248	17,912	25,000	25,000	19,299	35,000
Contractual Services	116,359	120,179	120,192	132,500	132,500	165,137	217,000
Other Services	117,061	143,119	179,116	175,000	175,000	120,463	175,000
Capital Outlays	170,000	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
<b>Total Wastewater Expenditures</b>	<b>423,458</b>	<b>288,545</b>	<b>317,221</b>	<b>332,500</b>	<b>332,500</b>	<b>304,898</b>	<b>427,000</b>
<b>Total Utility Fund Expenditures</b>	<b>1,196,258</b>	<b>1,351,239</b>	<b>1,685,774</b>	<b>1,772,761</b>	<b>1,767,761</b>	<b>1,491,883</b>	<b>2,069,694</b>
<b>Expenditures by Category</b>							
Personnel Services	138,763	283,158	540,651	573,161	573,161	558,375	764,294
Commodities	52,826	60,943	103,940	77,000	77,000	82,596	211,200
Contractual Services	245,411	292,250	291,491	295,100	290,100	320,692	425,200
Other Services	320,631	410,819	421,962	365,500	365,500	295,296	399,000
Capital Outlays	438,627	304,069	327,731	382,000	382,000	154,925	270,000
Transfer-Out	-	-	-	80,000	80,000	80,000	-
<b>Total Expenditures</b>	<b>1,196,258</b>	<b>1,351,239</b>	<b>1,685,774</b>	<b>1,772,761</b>	<b>1,767,761</b>	<b>1,491,883</b>	<b>2,069,694</b>
<b>Expenditures by Department</b>							
Administration	232,750	396,886	688,196	766,261	761,261	725,363	918,094
Water	540,050	665,808	680,358	674,000	674,000	461,622	724,600
Wastewater	423,458	288,545	317,221	332,500	332,500	304,898	427,000
<b>Total Expenditures</b>	<b>1,196,258</b>	<b>1,351,239</b>	<b>1,685,774</b>	<b>1,772,761</b>	<b>1,767,761</b>	<b>1,491,883</b>	<b>2,069,694</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Utility Fund - 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 2022-23 DEPARTMENT ACCOMPLISHMENTS

- Superior Public Water Status from TCEQ, placed signs on all water plants and on city owned streets leading into the city
- Source Water Protection Status from TCEQ, placed signs on all water plants owned by the city
- Zero TCEQ Violations on Water System and Wastewater System
- Created Hydrant Flushing Program, flushed all hydrants in the city
- Scheduled hydrant survey to begin in September
- Began Valve Exercising Program
- Completed connecting the 8" water line loop at Maverick Water Plant
- Completed Lead & Copper Sampling
- Began working on new lead & copper rule changes due in October 2024
- Opened Town Center Wastewater Treatment Plant
- Began performing Smoke Testing in the south end of town
- Repaired various I&I areas found by smoke testing
- Identified possible homes in Lakeland that could be causing some I&I issues due to roof drains possibly being plumbed into sanitary system

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Utility Fund - Administration

### FY 2023-24 DEPARTMENT GOALS

- Complete Valve Operating Program to operate and number every valve in the city for easy identification and location of valves
- Continue Fire Hydrant flushing program
- Cross train every employee and foremen to make department operate more effective & efficient
- Continue smoke testing to identifying I&I issues
- Continue operations in water & wastewater to eliminate any potential TCEQ violations

# CITY OF MANVEL, TEXAS

## ===== FISCAL YEAR 2023-2024 ANNUAL BUDGET =====

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Administration Expenditures</b>							
<b>Personnel Services</b>							
40-10-5000 Salaries	97,544	204,407	366,192	387,950	387,950	372,350	494,744
40-10-5002 Overtime	949	5,079	11,183	7,000	7,000	10,543	15,558
40-10-5006 Longevity	840	-	120	420	420	360	660
40-10-5010 FICA Expense	8,290	15,469	28,746	30,292	30,292	29,228	39,106
40-10-5030 Health Insurance	16,398	27,045	72,912	88,214	88,214	89,338	139,423
40-10-5031 Vision Insurance	192	433	873	947	947	938	1,183
40-10-5032 Life & LTD	402	813	1,402	1,769	1,769	1,544	4,082
40-10-5033 Dental	818	1,801	3,438	3,613	3,613	3,581	4,517
40-10-5034 Retirement	12,760	20,718	41,577	40,676	40,676	39,270	51,170
40-10-5035 Cell Phone Allowance	595	570	613	600	600	650	650
40-10-5038 Flex	57	131	137	355	355	289	400
40-10-5039 Flex Card - Health Ins	471	781	1,234	3,200	3,200	2,601	4,000
40-10-5040 Workers Compensation	4,502	4,587	8,913	8,125	8,125	7,685	8,800
40-10-5041 Pension Expense	(5,054)	1,324	3,311	-	-	-	-
<b>Total Personnel Services</b>	<b>138,763</b>	<b>283,158</b>	<b>540,651</b>	<b>573,161</b>	<b>573,161</b>	<b>558,375</b>	<b>764,294</b>
<b>Commodities</b>							
40-10-5200 OPEB Expense	-	-	3,851	-	-	-	-
40-10-5202 Mowing & Weed Control	-	995	-	-	-	-	-
40-10-5222 Postage	2,000	3,158	3,759	3,500	3,500	3,647	3,700
40-10-5225 Fuel	-	-	1,140	6,000	6,000	-	25,000
40-10-5230 Office Expense	687	1,200	3,185	2,500	2,500	1,104	2,500
40-10-5240 Minor Tools & Equipment	9,537	11,542	20,898	10,000	10,000	11,872	15,000
<b>Total Commodities</b>	<b>12,224</b>	<b>16,896</b>	<b>32,833</b>	<b>22,000</b>	<b>22,000</b>	<b>16,623</b>	<b>46,200</b>
<b>Contractual Services</b>							
40-10-5300 Equipment Rental	1,123	525	1,332	-	-	-	-
40-10-5302 Mowing & Weed Control	-	-	-	-	-	469	1,000
40-10-5380 Building Repair & Maintenance	-	32	-	1,000	1,000	-	750
40-10-5418 Employment Testing	-	-	280	750	750	536	750
40-10-5430 Gas Utilities	-	320	504	750	750	-	-
40-10-5440 Computer Maintenance/Support	1,442	163	3,475	10,000	10,000	6,540	10,000
40-10-5445 Telephone	-	-	7,653	6,000	6,000	6,665	7,000
40-10-5446 Uniforms	556	807	255	12,500	12,500	11,060	12,500
40-10-5550 Radio Usage	1,476	1,476	-	1,600	1,600	1,073	1,600
<b>Total Contractual Services</b>	<b>4,597</b>	<b>3,324</b>	<b>13,499</b>	<b>32,600</b>	<b>32,600</b>	<b>26,343</b>	<b>33,600</b>
<b>Other Services</b>							
40-10-5615 Credit Card Processing Fees	13,741	19,889	27,982	22,500	22,500	23,006	35,000
40-10-5638 Vehicle Repairs/Maintenance	-	-	4,031	6,000	6,000	13,541	14,000
40-10-5645 Training & Travel	175	3,120	8,357	20,000	20,000	7,475	20,000
40-10-5655 Other Expenses	-	-	344	-	-	-	-
40-10-5700 Vehicle/Equip Replacement Fees	58,000	60,000	60,000	-	-	-	-
40-10-5800 Eng/Consulting/Planning Fees	5,250	10,500	500	5,000	5,000	-	5,000
<b>Total Other Services</b>	<b>77,166</b>	<b>93,508</b>	<b>101,214</b>	<b>53,500</b>	<b>53,500</b>	<b>44,022</b>	<b>74,000</b>
<b>Transfer-Out</b>							
40-95-8591 Transfer To - Veh/Equip Replace Fund	-	-	-	80,000	80,000	80,000	-
<b>Total Transfer-Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>
<b>Total Administration Expenditures</b>	<b>232,750</b>	<b>396,886</b>	<b>688,196</b>	<b>761,261</b>	<b>761,261</b>	<b>725,363</b>	<b>918,094</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Water

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Water Expenditures</b>							
<b>Commodities</b>							
40-54-5204 Chemicals	13,738	13,487	22,888	18,000	18,000	36,262	50,000
40-54-5225 Fuel	126	-	1,140	-	-	-	-
40-54-5240 Minor Tools & Equipment	6,701	5,313	6,338	6,000	6,000	6,000	30,000
40-54-5245 Fire Hydrants	-	-	22,829	6,000	6,000	4,413	50,000
<b>Total Commodities</b>	<b>20,565</b>	<b>18,799</b>	<b>53,195</b>	<b>30,000</b>	<b>30,000</b>	<b>46,675</b>	<b>130,000</b>
<b>Contractual Services</b>							
40-54-5310 New Meter Purchase	79,483	115,785	93,443	75,000	75,000	55,000	75,000
40-54-5420 Electricity	26,200	28,890	38,001	35,000	35,000	60,931	75,000
40-54-5440 Computer Maintenance/Support	6,529	6,395	5,040	-	-	-	-
40-54-5445 Telephone	2,556	1,710	719	-	-	124	500
40-54-5446 Uniforms	543	2,272	6,415	-	-	89	100
40-54-5499 Laboratory Expenses	9,144	13,695	14,182	15,000	15,000	13,067	24,000
<b>Total Contractual Services</b>	<b>124,455</b>	<b>168,747</b>	<b>157,800</b>	<b>125,000</b>	<b>125,000</b>	<b>129,212</b>	<b>174,600</b>
<b>Other Services</b>							
40-54-5636 Equipment Repairs/Maintenance	105,671	145,837	107,599	125,000	125,000	109,613	125,000
40-54-5638 Vehicle Repairs/Maintenance	3,848	8,176	4,612	-	-	-	-
40-54-5645 Training & Travel	115	1,799	7,040	-	-	-	-
40-54-5700 Vehicle/Equip Replacement Fees	9,000	9,000	9,000	-	-	-	-
40-54-5729 Permits & Assessments	3,871	6,679	4,963	9,000	9,000	20,401	22,000
40-54-5742 Subsidence Fees	3,900	2,700	8,418	3,000	3,000	796	3,000
<b>Total Other Services</b>	<b>126,404</b>	<b>174,192</b>	<b>141,632</b>	<b>137,000</b>	<b>137,000</b>	<b>130,810</b>	<b>150,000</b>
<b>Capital Outlays</b>							
40-54-6020 Capital Outlay - Equipment	-	-	-	-	-	-	-
40-54-6030 Capital Outlay - Vehicle	-	-	-	112,000	112,000	154,925	-
40-54-8410 Depreciation Expense	268,627	304,069	327,731	270,000	270,000	-	270,000
<b>Total Capital Outlays</b>	<b>268,627</b>	<b>304,069</b>	<b>327,731</b>	<b>382,000</b>	<b>382,000</b>	<b>154,925</b>	<b>270,000</b>
<b>Total Water Expenditures</b>	<b>540,050</b>	<b>665,808</b>	<b>680,358</b>	<b>674,000</b>	<b>674,000</b>	<b>461,622</b>	<b>724,600</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Wastewater

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Wastewater Expenditures</b>							
<b>Commodities</b>							
40-56-5204 Chemicals	10,156	16,491	8,785	15,000	15,000	13,754	20,000
40-56-5225 Fuel	-	200	-	-	-	-	-
40-56-5240 Minor Tools & Equipment	9,882	8,557	9,127	10,000	10,000	5,544	15,000
<b>Total Commodities</b>	<b>20,038</b>	<b>25,248</b>	<b>17,912</b>	<b>25,000</b>	<b>25,000</b>	<b>19,299</b>	<b>35,000</b>
<b>Contractual Services</b>							
40-56-5419 Sludge Hauling	47,699	61,193	47,386	55,000	55,000	79,191	92,000
40-56-5420 Electricity	34,328	35,870	47,945	45,000	45,000	54,059	75,000
40-56-5432 Rental Equipment	17,802	900	196	10,000	10,000	-	10,000
40-56-5445 Telephone	1,384	1,642	3,195	-	-	-	-
40-56-5446 Uniforms	1	-	3,969	-	-	231	-
40-56-5499 Laboratory Expenses	15,145	20,575	17,502	22,500	22,500	31,656	40,000
<b>Total Contractual Services</b>	<b>116,359</b>	<b>120,179</b>	<b>120,192</b>	<b>132,500</b>	<b>132,500</b>	<b>165,137</b>	<b>217,000</b>
<b>Other Services</b>							
40-56-5636 Equipment Repairs/Maintenance	116,961	141,764	177,610	175,000	175,000	120,463	175,000
40-56-5645 Training & Travel	100	1,355	1,507	-	-	-	-
<b>Total Other Services</b>	<b>117,061</b>	<b>143,119</b>	<b>179,116</b>	<b>175,000</b>	<b>175,000</b>	<b>120,463</b>	<b>175,000</b>
<b>Capital Outlays</b>							
40-56-6020 Capital Outlay - Equipment	170,000	-	-	-	-	-	-
40-56-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	-
<b>Total Capital Outlays</b>	<b>170,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Wastewater Expenditures</b>	<b>423,458</b>	<b>288,545</b>	<b>317,221</b>	<b>332,500</b>	<b>332,500</b>	<b>304,898</b>	<b>427,000</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## SECTION 8 – DEBT SERVICE FUND

The Debt Service Fund is used to account for the payment of principal and interest on general obligation bonds, certificates of obligations, tax notes and lease agreements. The schedule of bond indebtedness indicates the date of issuance, effective interest amounts, and outstanding debt at the beginning of the year. The summary of total bond indebtedness shows the total principal and interest requirements to maturity. The current tax levy is based on the appraised values provided by the Brazoria County Appraisal District (BCAD). The budget as adopted includes the certified values from the BCAD. Delinquent tax collections, penalties, and interest are based on trend analysis. As a Home Rule Charter city, the City of Manvel is not limited by law in the amount of debt it may issue. Under Article XI, Section 5 of the State of Texas Constitution and the City Charter, the maximum tax rate for all purposes is \$2.50 per \$100 of assessed valuation.

### Debt Service

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Debt Service Fund Revenues</b>							
<b>Ad Valorem Tax Revenues</b>							
30-01-4000 Current Ad Valorem Tax Rev.	1,778,562	1,932,772	1,826,218	2,995,000	2,995,000	2,930,561	3,785,248
30-01-4005 Personal Property Taxes	-	-	-	-	-	-	-
30-01-4010 Delinquent Ad Valorem Tax Revenue	44,063	47,425	27,899	30,000	30,000	63,681	30,000
30-01-4011 P&I on Ad Valorem Taxes	9,067	10,564	12,110	10,000	10,000	11,417	10,000
<b>Total Ad Valorem Tax Revenues</b>	<b>1,831,691</b>	<b>1,990,761</b>	<b>1,866,228</b>	<b>3,035,000</b>	<b>3,035,000</b>	<b>3,005,658</b>	<b>3,825,248</b>
<b>Interest Revenues</b>							
30-06-4600 Interest Income	13,390	2,403	14,312	7,500	7,500	39,807	7,500
<b>Total Interest Revenues</b>	<b>13,390</b>	<b>2,403</b>	<b>14,312</b>	<b>7,500</b>	<b>7,500</b>	<b>39,807</b>	<b>7,500</b>
<b>Other Source Revenues</b>							
30-07-4811 Other Income	89,339	93,510	90,000	-	-	-	-
<b>Total Other Source Revenues</b>	<b>89,339</b>	<b>93,510</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer-In Revenues</b>							
30-09-4950 Transfer In - General Fund	-	-	-	-	-	-	-
30-09-4951 Transfer In - Utility Fund	-	-	-	-	-	-	-
30-09-4960 Transfer In - MEDC Fund	-	-	-	-	-	-	-
<b>Total Transfer-In Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Debt Service Fund Revenues</b>	<b>1,934,420</b>	<b>2,086,674</b>	<b>1,970,539</b>	<b>3,042,500</b>	<b>3,042,500</b>	<b>3,045,466</b>	<b>3,832,748</b>
<b>Debt Service Fund Expenditures</b>							
<b>Other Services</b>							
30-91-7001 Bond Principal	1,215,000	1,355,000	1,385,000	1,261,055	1,385,000	2,050,000	1,830,000
30-91-7100 Interest Expense	657,240	654,761	616,321	1,778,295	616,322	1,002,856	1,999,748
30-91-7102 Fiscal Agents Fee	2,150	2,650	2,650	3,150	3,000	2,650	3,000
<b>Total Other Services</b>	<b>1,874,390</b>	<b>2,012,411</b>	<b>2,003,971</b>	<b>3,042,500</b>	<b>2,004,322</b>	<b>3,055,506</b>	<b>3,832,748</b>
<b>Total Debt Service Fund Expenditures</b>	<b>1,874,390</b>	<b>2,012,411</b>	<b>2,003,971</b>	<b>3,042,500</b>	<b>2,004,322</b>	<b>3,055,506</b>	<b>3,832,748</b>
<b>Net Revenues over (Expenditures)</b>	<b>60,030</b>	<b>74,263</b>	<b>(33,432)</b>	<b>-</b>	<b>1,038,178</b>	<b>(10,041)</b>	<b>(0)</b>
Fund Balance - Beginning	334,598	394,628	468,891	435,459	435,459	435,459	425,418
Fund Balance - Transfer Out	-	-	-	-	-	-	-
<b>Fund Balance - Ending</b>	<b>394,628</b>	<b>468,891</b>	<b>435,459</b>	<b>435,459</b>	<b>1,473,637</b>	<b>425,418</b>	<b>425,418</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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	2023 Certificate of Obligation	TOTAL DEBT
9/30/2023	1,200,000	715,000	2,990,000	2,820,000	7,970,000	3,060,000	785,000	19,540,000
9/30/2024	1,090,000	480,000	2,760,000	2,670,000	7,545,000	2,920,000	545,000	18,010,000
9/30/2025	980,000	240,000	2,530,000	2,515,000	7,105,000	2,775,000	570,000	16,715,000
9/30/2026	870,000	0	2,300,000	2,355,000	6,655,000	2,625,000	600,000	15,405,000
9/30/2027	755,000	0	2,070,000	2,190,000	6,190,000	2,470,000	630,000	14,305,000
9/30/2028	635,000	0	1,840,000	2,020,000	5,710,000	2,310,000	660,000	13,175,000
9/30/2029	515,000	0	1,610,000	1,845,000	5,215,000	2,140,000	695,000	12,020,000
9/30/2030	390,000	0	1,380,000	1,665,000	4,705,000	1,965,000	725,000	10,830,000
9/30/2031	265,000	0	1,150,000	1,480,000	4,180,000	1,785,000	765,000	9,625,000
9/30/2032	135,000	0	920,000	1,285,000	3,640,000	1,605,000	800,000	8,385,000
9/30/2033	0	0	690,000	1,085,000	3,080,000	1,420,000	840,000	7,115,000
9/30/2034	0	0	460,000	880,000	2,505,000	1,230,000	885,000	5,960,000
9/30/2035	0	0	230,000	670,000	1,910,000	1,035,000	930,000	4,775,000
9/30/2036	0	0	0	455,000	1,295,000	835,000	975,000	3,560,000
9/30/2037	0	0	0	230,000	660,000	635,000	1,025,000	2,550,000
9/30/2038	0	0	0	0	0	430,000	1,075,000	1,505,000
9/30/2039	0	0	0	0	0	220,000	1,130,000	1,350,000
9/30/2040	0	0	0	0	0	0	1,185,000	1,185,000
9/30/2041	0	0	0	0	0	0	1,245,000	1,245,000
9/30/2042	0	0	0	0	0	0	1,295,000	1,295,000
9/30/2043	0	0	0	0	0	0	1,345,000	1,345,000
9/30/2044	0	0	0	0	0	0	1,400,000	1,400,000
9/30/2045	0	0	0	0	0	0	1,455,000	1,455,000
9/30/2046	0	0	0	0	0	0	1,515,000	1,515,000
9/30/2047	0	0	0	0	0	0	1,575,000	1,575,000
9/30/2048	0	0	0	0	0	0	1,635,000	1,635,000
9/30/2049	0	0	0	0	0	0	1,705,000	1,705,000
9/30/2050	0	0	0	0	0	0	1,775,000	1,775,000
9/30/2051	0	0	0	0	0	0	1,845,000	1,845,000
9/30/2052	0	0	0	0	0	0	1,920,000	1,920,000

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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
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								
FY41								
FY42								
FY43								
FY44								
FY45								
FY46								
FY47								
FY48								
FY49								
FY50								
FY51								
FY52								
	1,200,000	165,490	715,000	28,600	2,990,000	583,050	2,820,000	693,691

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

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

	2018 CO		2019 CO		2023 CO		TOTAL	
	Prin	Int	Prin	Int	Prin	Int	Prin	Int
FY24	425,000	243,644	140,000	82,394	545,000	1,999,748	1,835,000	2,540,289
FY25	440,000	230,669	145,000	76,694	570,000	1,933,913	1,890,000	2,359,175
FY26	450,000	217,319	150,000	70,794	600,000	1,866,543	1,940,000	2,258,835
FY27	465,000	203,594	155,000	64,694	630,000	1,797,555	1,760,000	2,156,960
FY28	480,000	189,419	160,000	58,394	660,000	1,730,893	1,820,000	2,061,435
FY29	495,000	174,794	170,000	51,794	695,000	1,661,713	1,885,000	1,962,675
FY30	510,000	159,719	175,000	46,644	725,000	1,591,385	1,945,000	1,861,920
FY31	525,000	144,194	180,000	43,094	765,000	1,520,310	2,010,000	1,759,570
FY32	540,000	128,219	180,000	39,381	800,000	1,446,200	2,075,000	1,653,312
FY33	560,000	111,369	185,000	35,503	840,000	1,562,597	2,150,000	1,736,192
FY34	575,000	93,634	190,000	31,400	885,000	1,290,034	2,085,000	1,430,963
FY35	595,000	74,981	195,000	27,069	930,000	1,209,675	2,160,000	1,318,825
FY36	615,000	55,319	200,000	22,625	975,000	1,125,794	2,235,000	1,202,006
FY37	635,000	34,213	200,000	18,125	1,025,000	1,041,247	2,085,000	1,086,163
FY38	660,000	11,550	205,000	13,312	1,075,000	955,413	2,170,000	970,557
FY39			210,000	8,125	1,130,000	881,331	1,340,000	881,331
FY40			220,000	2,750	1,185,000	819,456	1,405,000	819,456
FY41					1,245,000	757,456	1,245,000	757,456
FY42					1,295,000	707,656	1,295,000	707,656
FY43					1,345,000	655,856	1,345,000	655,856
FY44					1,400,000	602,056	1,400,000	602,056
FY45					1,455,000	546,056	1,455,000	546,056
FY46					1,515,000	487,856	1,515,000	487,856
FY47					1,575,000	427,256	1,575,000	427,256
FY48					1,635,000	364,256	1,635,000	364,256
FY49					1,705,000	298,856	1,705,000	298,856
FY50					1,775,000	228,525	1,775,000	228,525
FY51					1,845,000	155,306	1,845,000	155,306
FY52					1,920,000	79,200	1,920,000	79,200
	7,970,000	2,072,634	3,060,000	692,792	32,745,000	29,744,145	51,500,000	33,370,004

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Certificates of Obligation - Series 2013

	2013		
	PRINCIPAL	INTEREST	TOTAL
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
	<b>\$1,200,000.00</b>	<b>\$165,490.00</b>	<b>\$1,365,490.00</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## GO Refunding Bonds - Series 2015

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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
	<b>\$715,000.00</b>	<b>\$28,600.00</b>	<b>\$743,600.00</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Certificates of Obligation - Series 2016

	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
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
	<b>\$2,990,000.00</b>	<b>\$583,050.00</b>	<b>\$3,573,050.00</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Certificates of Obligation - Series 2017

	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
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
	<b>\$2,820,000.00</b>	<b>\$693,690.76</b>	<b>\$3,513,690.76</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Certificates of Obligation - Series 2018

	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
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
	<b>\$7,970,000.00</b>	<b>\$2,072,634.32</b>	<b>\$10,042,634.32</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Certificates of Obligation - Series 2019

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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
	<b>\$3,060,000.00</b>	<b>\$692,790.72</b>	<b>\$3,752,790.72</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Certificates of Obligation - Series 2023

	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2/15/2024	545,000	729,603	1,274,603
8/15/2024		729,603	729,603
2/15/2025	570,000	715,978	1,285,978
8/15/2025		715,978	715,978
2/15/2026	600,000	701,728	1,301,728
8/15/2026		701,728	701,728
2/15/2027	630,000	686,728	1,316,728
8/15/2027		686,728	686,728
2/15/2028	660,000	670,978	1,330,978
8/15/2028		670,978	670,978
2/15/2029	695,000	654,478	1,349,478
8/15/2029		654,478	654,478
2/15/2030	725,000	637,103	1,362,103
8/15/2030		637,103	637,103
2/15/2031	765,000	618,978	1,383,978
8/15/2031		618,978	618,978
2/15/2032	800,000	599,853	1,399,853
8/15/2032		599,853	599,853
2/15/2033	840,000	579,853	1,419,853
8/15/2033		579,853	579,853
2/15/2034	885,000	558,853	1,443,853
8/15/2034		558,853	558,853
2/15/2035	930,000	536,728	1,466,728
8/15/2035		536,728	536,728
2/15/2036	975,000	513,478	1,488,478
8/15/2036		513,478	513,478
2/15/2037	1,025,000	489,103	1,514,103
8/15/2037		489,103	489,103

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## Certificates of Obligation - Series 2023

2/15/2038	1,075,000	463,478	1,538,478
8/15/2038		463,478	463,478
2/15/2039	1,130,000	436,603	1,566,603
8/15/2039		436,603	436,603
2/15/2040	1,185,000	408,353	1,593,353
8/15/2040		408,353	408,353
2/15/2041	1,245,000	378,728	1,623,728
8/15/2041		378,728	378,728
2/15/2042	1,295,000	353,828	1,648,828
8/15/2042		353,828	353,828
2/15/2043	1,345,000	327,928	1,672,928
8/15/2043		327,928	327,928
2/15/2044	1,400,000	301,028	1,701,028
8/15/2044		301,028	301,028
2/15/2045	1,455,000	273,028	1,728,028
8/15/2045		273,028	273,028
2/15/2046	1,515,000	243,928	1,758,928
8/15/2046		243,928	243,928
2/15/2047	1,575,000	213,628	1,788,628
8/15/2047		213,628	213,628
2/15/2048	1,635,000	182,128	1,817,128
8/15/2048		182,128	182,128
2/15/2049	1,705,000	149,428	1,854,428
8/15/2049		149,428	149,428
2/15/2050	1,775,000	114,263	1,889,263
8/15/2050		114,263	114,263
2/15/2051	1,845,000	77,653	1,922,653
8/15/2051		77,653	77,653
2/15/2052	1,920,000	39,600	1,959,600
8/17/2052		39,600	39,600
	<b>\$32,745,000.00</b>	<b>\$25,314,093.99</b>	<b>\$58,059,093.99</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## SECTION 9 – CAPITAL PROJECTS FUND



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

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

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## CAPITAL PROJECTS FUND

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Capital Projects Fund Revenues</b>							
<b>Interest Revenues</b>							
50-06-4600 Interest Income	31,051	7,690	82,747	25,000	25,000	872,385	25,000
<b>Total Interest Revenues</b>	<b>31,051</b>	<b>7,690</b>	<b>82,747</b>	<b>25,000</b>	<b>25,000</b>	<b>872,385</b>	<b>25,000</b>
<b>Other Source Revenues</b>							
50-07-4704 Grant Revenues	-	109,513	-	-	-	-	-
50-07-4811 Other Income	1,200,000	500,000	121,531	-	-	89,673	328,000
50-07-4830 Bond Proceeds	-	-	-	-	-	-	-
50-07-4831 Bond Premium	-	-	-	-	-	-	-
<b>Total Other Source Revenues</b>	<b>1,200,000</b>	<b>609,513</b>	<b>121,531</b>	<b>-</b>	<b>-</b>	<b>89,673</b>	<b>328,000</b>
<b>Transfer-In Revenues</b>							
50-07-4963 Transfer In - Impact Fee Fund	400,000	-	-	-	-	-	-
50-09-4950 Transfer In - Gen Fund	800,000	1,634,747	-	450,000	450,000	450,000	-
50-09-4963 Transfer In - Impact Fee Fund	-	1,390,411	-	350,000	350,000	233,907	250,000
50-09-4964 Transfer In - Cap Projects Bond Fund	-	-	-	-	35,000,000	35,138,837	-
50-09-4999 Transfer In - Fund Balance	-	-	-	11,609,069	11,937,397	11,609,069	45,347,997
<b>Total Transfer-In Revenues</b>	<b>1,200,000</b>	<b>3,025,158</b>	<b>-</b>	<b>12,409,069</b>	<b>47,737,397</b>	<b>47,431,813</b>	<b>45,597,997</b>
<b>Total Capital Projects Fund Revenues</b>	<b>2,431,051</b>	<b>3,642,361</b>	<b>204,278</b>	<b>12,434,069</b>	<b>47,762,397</b>	<b>48,393,870</b>	<b>45,950,997</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## CAPITAL PROJECTS FUND (cont.)

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Capital Projects Fund Expenditures</b>							
<b>Personnel Services</b>							
50-91-5000 Salaries	-	65,692	-	-	-	-	-
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	-	-	-	-	-
50-91-5038 Flex Admin Expense	-	45	-	-	-	-	-
50-91-5039 Flex Card Expense Health Ins	-	17	-	-	-	-	-
<b>Total Personnel Services</b>	<b>-</b>	<b>84,610</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlays</b>							
50-91-6030 Capital Outlay - Vehicle	-	31,527	-	-	-	-	-
50-91-7105 Bond Issuance Cost	-	-	-	-	-	138,837	-
50-91-7402 Master Water Plan	-	133,849	10,111	-	-	-	-
50-91-7403 Master Wastewater Plan	-	122,451	3,121	-	-	-	-
50-91-7404 City Hall Front Parking Lot	-	-	181,502	-	-	7,940	-
50-91-7408 City Hall Bldg-Expansion	434,400	-	-	-	-	-	-
50-91-7409 Rogers/Holley Street Construction	1,622	-	-	-	-	-	-
50-91-7412 Comprehensive Plan	-	-	-	150,000	150,000	-	150,000
50-91-7413 Thoroughfare Plan	-	-	-	120,000	120,000	-	120,000
50-91-7419 Council Approved Projects	-	319,293	300,402	-	-	-	-
50-91-7502 Water Plant Improvements	-	46,700	133,821	517,459	517,459	304,519	212,940
50-91-7506 Elevated Storage Tank	-	122,610	39,730	5,688,590	5,688,590	39,831	5,648,759
50-91-7507 Surface Water Rights Acquisition	-	295,993	328,328	-	328,328	349,149	362,724
50-91-7510 Tankersley Waterline Loop	305,800	-	-	-	-	-	-
50-91-7511 Municipal Complex	-	1,443,409	803,342	2,018,805	2,018,805	391,524	1,627,281
50-91-7513 Little Rascals Econ Dev Project	117,506	-	-	-	-	-	-
50-91-7516 East WWTP	-	78,000	1,736,648	-	-	-	-
50-91-7518 Cemetary Waterline Loop	28,400	-	-	-	-	-	-
50-91-7523 Purchases of Land	495,000	-	359,513	-	-	-	-
50-91-7524 Masters/Jordan Development	-	181,750	155,410	200,000	200,000	25,508	174,492
50-91-7525 Large Avenue Phase 3	-	778,900	-	-	-	-	-
50-91-7529 FM 1128 Water Line Ext	-	-	73,513	1,469,847	1,469,847	28,284	1,441,563
50-91-7530 IT Project	-	103,529	172,677	200,000	200,000	247,475	-
50-91-7531 Building Planning	-	82,687	169,809	206,482	206,482	109,370	97,112
50-91-7532 Wastewater Improvements	-	477,758	553,774	1,560,631	1,560,631	756,733	803,898
50-91-7533 SCADA Improvements	-	24,130	26,542	302,255	302,255	276,559	25,696
50-91-7535 Police Station	-	-	-	-	21,000,000	34,075	20,965,925
50-91-7536 Public Works Building	-	-	-	-	8,000,000	19,378	7,980,622
50-91-7537 City Hall Expansion	-	-	-	-	6,000,000	-	6,000,000
50-91-7559 Other Projects	-	-	24,241	-	-	-	61,710
<b>Total Capital Outlays</b>	<b>1,382,729</b>	<b>4,242,584</b>	<b>5,072,486</b>	<b>12,434,069</b>	<b>47,762,397</b>	<b>2,729,184</b>	<b>45,672,720</b>
<b>Transfer-Out</b>							
50-91-8651 Transfer to Capital Projects Bond Fun	13,076,677	-	-	-	-	-	-
<b>Total Transfer-Out</b>	<b>13,076,677</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Projects Fund Expenditures</b>	<b>14,459,406</b>	<b>4,327,194</b>	<b>5,072,486</b>	<b>12,434,069</b>	<b>47,762,397</b>	<b>2,729,184</b>	<b>45,672,720</b>
<b>Net Revenues over (Expenditures)</b>	<b>(12,028,355)</b>	<b>(684,833)</b>	<b>(4,868,207)</b>	<b>-</b>	<b>-</b>	<b>45,664,686</b>	<b>278,278</b>
Fund Balance - Beginning	2,343,933	(9,684,422)	(10,369,254)			(15,237,462)	18,818,156
Fund Balance - Transfer Out	-	-	-			(11,609,069)	(45,347,997)
<b>Fund Balance - Ending</b>	<b>(9,684,422)</b>	<b>(10,369,254)</b>	<b>(15,237,462)</b>			<b>18,818,156</b>	<b>(26,251,564)</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## CAPITAL PROJECTS BOND FUND

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2022-23 Actual (Oct-July)	FY 2022-23 Estimated (Aug-Sept)	FY 2022-23 Estimated Totals	FY 2023-24 Proposed Budget
<b>Capital Projects Bond Fund Revenues</b>									
<b>Interest Revenues</b>									
51-06-4600 Interest Income	117,629	-	-	-	-	-	-	-	-
51-51-4600 Interest Income	-	-	-	-	-	-	-	-	-
<b>Total Interest Revenues</b>	<b>117,629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Source Revenues</b>									
51-07-4830 Bond Proceeds	3,445,000	-	-	-	-	-	-	-	-
51-07-4831 Bond Premium	149,194	-	-	-	-	-	-	-	-
<b>Total Other Source Revenues</b>	<b>3,594,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer-In Revenues</b>									
51-09-4999 Transfer In - Fund Balance	-	13,617,516	-	-	-	-	-	-	-
51-51-4954 Transfer From - Capital Projects Fund	700,000	-	-	-	-	-	-	-	-
<b>Total Transfer-In Revenues</b>	<b>700,000</b>	<b>13,617,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Projects Bond Fund Revenues</b>	<b>4,411,823</b>	<b>13,617,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Projects Bond Fund Expenditures</b>									
<b>Capital Outlays</b>									
51-51-7105 Bond Issuance Costs	92,452	-	-	-	-	-	-	-	-
51-51-7506 Elevated Storage Tank	-	-	-	-	-	-	-	-	-
51-51-7507 Surface Water Rights Acquisition	294,749	-	-	-	-	-	-	-	-
51-51-7511 Municipal Complex	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	-	-	-	-	-	-	-	-	-
<b>Total Capital Outlays</b>	<b>4,106,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer-Out</b>									
51-95-8582 Transfer To - Capital Projects Fund	-	13,617,516	-	-	-	-	-	-	-
<b>Total Transfer-Out</b>	<b>-</b>	<b>13,617,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Projects Bond Fund Expenditures</b>	<b>4,106,020</b>	<b>13,617,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Revenues over (Expenditures)</b>	<b>305,803</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance - Beginning	-	305,803	(13,311,713)	(13,311,713)	(13,311,713)			(13,311,713)	(13,311,713)
Fund Balance - Transfer Out	-	(13,617,516)	-	-	-			-	-
<b>Fund Balance - Ending</b>	<b>305,803</b>	<b>(13,311,713)</b>	<b>(13,311,713)</b>	<b>(13,311,713)</b>	<b>(13,311,713)</b>			<b>(13,311,713)</b>	<b>(13,311,713)</b>

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## SECTION 10 – SUPPLEMENTAL INFORMATION



### General Community Information



### Glossary of Terms



# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

## GENERAL COMMUNITY INFORMATION

<b>Government</b>	Date of Incorporation	1960
	Form of Government	Council - Manager
<b>Demographics</b>	Population	2022 – 14,803 (est) 2020 – 9,992 2010 – 5,179
<b>Schools</b>	Elementary	City - 5
	Middle Schools	City - 2
	High Schools	City – 1
	College & Career Academy	City - 1
<b>Economics</b>	Median Household Income – Manvel	\$84,711
	Median Household Income – Texas	\$63,826
	Median Household Income – Nation	\$64,994
	Per Capita Income – Manvel	\$36,695
	Median Individual Income - Texas	\$32,177
	Median Individual Income – Nation	\$35,384
<b>Tax Structure</b>	<b>2022 Tax Year per \$100 of Appraised Value</b>	
	City of Manvel	0.570000
	Emergency District #3	0.097745
	Brazoria County Road and Bridge	0.150000
	Brazoria County	0.341106
	Alvin Community College	0.164145
	Alvin ISD	1.377700
<b>Bond Rating</b>		AA+
<b>Services</b>	Number of police stations	1
	Sworn Officers	33
<b>Parks</b>	Number of Developed Parks	1
	Number of Undeveloped Parks	1
	Park Acreage	33.5
<b>Health Facilities</b>	General Area	2
	Special Purpose Health Care Centers	6
<b>Other</b>	County of Government	Commissioners Court
	Area of City	23 sq. miles
	Area of ETJ (Extra Territorial Jurisdiction)	17 sq. miles
	Education (% high school graduate or greater)	88%
	Median Housing Value	\$241,400

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 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

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

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

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

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

**BONDS ISSUED** – Bonds sold by the City.

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

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

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

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

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

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

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

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

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

# CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

**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

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

**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

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

**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

=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====

**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

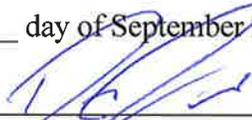
=====FISCAL YEAR 2023-2024 ANNUAL BUDGET=====



balance for operations only (excluding capital projects, capital equipment, South Manvel Development Authority (SMDA) 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 South Manvel Development Authority (SMDA) budget, without prior action by the South Manvel Development Authority and excluding 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.

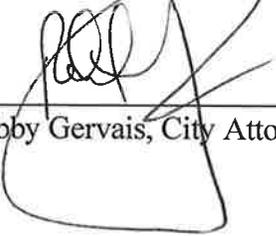
**Section 5.** The City Council approves all programs and expenditures contained in the budget and authorizes the City Manager to make any budgeted expenditure without further action by the City Council. All competitive bidding laws and other city purchasing policy provisions still apply.

PASSED, APPROVED, AND ADOPTED this 18 day of September 2023.

  
\_\_\_\_\_  
Dan Davis, Mayor



  
\_\_\_\_\_  
Tammy Bell, City Secretary

  
\_\_\_\_\_  
Bobby Gervais, City Attorney